

## **5(c) – Statement of Surplus & Reserve Fund Balance** **(Schedule A4)**

For each service established by the regional district (by bylaw, resolution or supplementary letters patent) the regional district should disclose the following information:

- **Service Area Name** (Column 1) – The official name of the service being established.
- **Service Type** (Column 2) – The functional purpose of the service (e.g. water, sewer, fire protection, building numbering, etc...). If there is more than one function for a particular service, list both functions (e.g. a multipurpose service may be both recreation and library).
- **Surplus Balance** (Column 3) – The financial surplus (i.e. not equity in physical assets) in a particular service. This figure should also include any “reserve accounts” but should **not** include any reserve fund or DCC balances.
- **Reserve Fund Balance** (Column 4) – This is the financial equity balance in any reserve funds established in accordance with section 814 of the *Local Government Act*.
- **DCC Fund Balance** (Column 5) – This is the fund balance in development cost charge funds established in accordance with Part 26, Division 10 of the *Local Government Act*.

There are a total of 75 rows in this schedule (excluding the summary row at the bottom of the page), one row for each service. If a regional district has more than 75 services, all services should still be listed. However, the smallest services should be lumped together in Line 75.

The reserve fund balance for this schedule (column 4) should reconcile to the reserve fund balance from the Statement of Financial Position (Line ab2 – Schedule A2).

The DCC fund balance for this schedule (Column 5) should reconcile to the DCC fund balance from the Statement of Financial Position (Line k2 – Schedule A2).

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