

Regional District LGDE Help Manual

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Infrastructure and Finance Branch**

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Ministry of
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Table of Contents

5(C) – STATEMENT OF SURPLUS & RESERVE FUND BALANCE (SCHEDULE A4).....	46
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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 and building numbering). 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 tangible capital 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 373 of the *Local Government Act*. The total of this column should equal to the Reserve Fund balance Line ae of Schedule A2 – Statement of Financial Position.
- **DCC Fund Balance** (Column 5) – This is the fund balance in development cost charge funds established in accordance with Part 14, Division 19 of the *Local Government Act*. The total of this column should equal to the DCC fund balance Line k2 of Schedule A2 – Statement of Financial Position.

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.