

INSTRUCTIONS FOR THE
ANNUAL SUBMISSION OF MISCELLANEOUS FEES

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MISCELLANEOUS FEE FINANCIAL STATEMENT:

Most formulas are embedded in the statement. Please enter your Unit or Division, FOAPAL, and the contact information for the person who prepared the statement.

A. Line Headings

1. REVENUES - total from fee income - actual and projected.
2. EXPENSES – Enter actual salaries and benefits for prior years and salaries and benefits as calculated in Attachment 4. Other expenses must total all other costs incurred in providing goods and services to provide the service. You should use the Account codes at the Level 3 rollup codes to report prior year actual expenses and to project expenses. Not all Account codes will be applicable to every unit. You may customize expenditure categories if you have special expenses that are not part of the Banner accounts. Certain expense categories may not be included in charges to federal contracts and grants. (please refer to the Fee Policy and OMB Circular 21).
3. NET REVENUE (LOSS) - total revenues less total expenditures.
4. PRIOR YEAR ACCUMULATED EARNINGS (DEFICIT) - total net earnings or deficit through the end of the prior fiscal years for all years.
5. TOTAL OPERATING BALANCE - total net revenue (or loss) for the operating year, plus accumulated earnings (or loss) from prior year operations.
6. RESERVE BALANCES - These reserve balances should reflect the total reserve balances for Equipment Depreciation Reserves and any other Reserve Funds that are included in the fee service.

B. Column Headings – Formulas are embedded in Statement

1. ACTUALS PRIOR YEAR - previous fiscal year 2013-2014.
2. JUNE 30, 2015 PROJECTED - final operating results, projected through June 30 of the 2014-2015 fiscal year.
3. 2015-2016 PROJECTED - estimated income and expenses for year based on requested rates for 2015-16.