

**INSTRUCTIONS FOR THE  
ANNUAL SUBMISSION OF MISCELLANEOUS FEES**

**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.

An additional year may be requested with prior approval from Budget Analysis and Planning. In the case of a 2 year approval the 2<sup>nd</sup> year will have to go through the approval process the following year as well. Press the + above column M to see the second year.

**SECTIONS**

1. REVENUES - total from fee and recharge income - actual and projected. Must match/ reconcile with Attachment 3
2. EXPENSES
  - Enter actual salaries and benefits for prior years and projected 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. Certain expense categories may not be included in charges to federal contracts and grants. (please refer to the Fee Policy and OMB Circular A-21).
3. NET REVENUE (LOSS) - total revenues less total expenditures.
4. PRIOR YEAR ACCUMULATED EARNINGS (DEFICIT) - total net surplus (deficit) through the end of the prior fiscal year.
5. TOTAL OPERATING BALANCE - total net revenue (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.