

## SAM - BUDGETING

### PREPARATION OF SUPPLEMENTARY SCHEDULE OF OPERATING EXPENSES AND EQUIPMENT

6454

(Revised 9/2010)

This supplementary schedule (form [DF 300](#)) is designed for summarizing the operating expenses and equipment requirements of the department. If reporting items of expense which vary with changes in population, enrollment, price, or program change, a line labeled "other" may be used with an explanation attached. Submit the schedule with your departmental budget, per the timeframe specified in Budget Letters.

The schedule should list the items of operating expenses in the order of Uniform Codes Manual (UCM) coding and a total amount of equipment (which must tie to [DF 302](#)). Expenditures for the past, current, and budget years are to be shown in three separate columns with totals. The totals must be carried forward to the Expenditures by Category in the departmental budget presentation.