

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

6454

(Revised 10/2017)

This supplementary schedule (form [DF 300](#)) is designed for summarizing the operating expenses and equipment requirements of the department. The DF 300 schedule can be generated from the FISCAL/Hyperion budget system by running the DF 300 report. Submit the report as generated with other supplementary schedules and approved budget change proposals, per the timeframe specified in Budget Letters. Departments may modify the DF 300 schedule per agreement with your Finance budget analyst.

The DF 300 lists the items of operating expenses in account category code order, and includes operating expenses for equipment. The amounts in the Supplementary Schedule of Equipment ([DF 302](#)) will not tie to a particular line on the DF 300 because of the account category code structure.

Expenditures for the past, current, and budget years are shown in three separate columns with totals in the DF 300. These totals must be consistent with the Expenditures by Category in the departmental budget presentation.