

Florida
Department of Highway Safety
and Motor Vehicles
Division of Motorist Services

PROCEDURE #	SUBJECT:
RS-39	ANNUAL REPORTING REQUIREMENTS OF SPECIALTY LICENSE PLATE USE FEES AND VOLUNTARY CONTRIBUTIONS
DESCRIPTION AND USE:	
THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST EMPLOYEES OF TAX COLLECTORS, LICENSE PLATE AGENTS, AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES FOR REPORTING BY ORGANIZATIONS OF SPECIALTY LICENSE PLATE USE FEES AND VOLUNTARY CONTRIBUTIONS.	
<p>I. PROVISIONS OF LAW:</p> <p>A. Section 320.08062, Florida Statutes, requires all organizational recipients of specialty license plate use fees to ensure that proceeds are used in accordance with s. 320.08056 and s. 320.08058, Florida Statutes. Any organizational recipients not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest that proceeds are used in accordance with s. 320.08056 and s. 320.08058, Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. This procedure pertains to all active specialty license plate recipients listed in Procedure RS-22.</p> <p style="padding-left: 40px;">Section 320.08062(2)(b), Florida Statutes, provides that the department must discontinue the distribution of revenues to any organization failing to submit the required documentation, but may resume distribution of the revenues upon receipt of the required information.</p> <p>B. Section 320.023 and 322.081, Florida Statutes, requires all organizational recipients of voluntary contributions to ensure that proceeds are used in accordance with law. Any organizational recipients not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest that proceeds were used in compliance with s. 320.023 and s. 322.081, Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. This procedure pertains to all active organizational recipients listed in Procedure RS-59.</p> <p>C. Section 320.08056(10), Florida Statutes states that use fees may not be used for general, administrative, or marketing purposes, unless an allowable amount or percentage is authorized under the applicable subsections within Section 320.08058, Florida Statutes. Authorized general, administrative, or marketing expenditures shall not to exceed the amount or percentage permitted; and all expenditures shall only be made to directly support the activities associated with the program related to the specialty license plate. No use fees shall be used for any activity that is not directly related to the program.</p>	
<i>Revisions(s) to this procedure: Added Historical Revisions section, added links to statutes, exhibits, and procedures. Updated Department's Responsibilities in Section IV. Replaced Exhibits A and B with revised versions.</i>	
EFFECTIVE DATE	REVISION DATE
Immediately	09/12/2019

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Division of Motorist Services

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II. ANNUAL REPORTING REQUIREMENTS BY ORGANIZATIONS:

- A. Each organization that receive voluntary contributions or specialty license plates use fees are required to submit an annual single audit or compliance affidavit outlining all revenues received and all expenditures made throughout the year. Single audits must be submitted within 45 days of completion by the auditor. Compliance affidavits must be submitted no later than 9 months after completion of the organization's fiscal year.
- B. Organizations subject to audit pursuant to s. 215.97, Florida Statutes, shall submit **a single audit** prepared by an independent auditor in accordance **with auditing standards stated in the rules of the Auditor General.**
- C. Organizations not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest, under penalties of perjury, that the proceeds were expended in compliance with s. 320.08056 and s. 320.08058, Florida Statutes. Compliance affidavits are used for attestation purposes for both specialty license plate use funds (see [Exhibit A](#)) and s. 320.023 and/or s. 322.081, Florida Statutes for voluntary contribution funds (see [Exhibit B](#)).
- D. Organizations shall submit single audits and compliance affidavits to the department.

Submit to: Division of Motorist Services
Bureau of Issuance Oversight
Attn: Compliance Monitoring
(Specialty License Plate and Voluntary Contributions Unit)
2900 Apalachee Pkwy, Room A332, MS **74**
Tallahassee, Florida 32399-**0500**

Within 120 days after receiving an organization's single audit or compliance affidavit, the department shall determine and notify the organization if it is compliant or non-compliant with requirements.

III. NON-COMPLIANCE BY AN ORGANIZATION:

- A. If the department determines that an organization has not complied or has failed to use the revenues in accordance with ss. 320.08056 and 320.08058, as well as ss. 320.023 and 322.081 the department will withhold the distribution of the revenues to the organization. The department may issue a corrective action affidavit to the organization.
 - 1. The officers of the organization sign the affidavit under penalties of perjury acknowledging the findings of the department and to attest to taking appropriate corrective action;
 - 2. Submit to a follow up review by the department.

The department may resume the distribution of revenues after the review.

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- B. If an organization fails to comply with the department's corrective action affidavit, the revenue distributions shall be withheld until the department receives direction from the Legislature.

IV. DEPARTMENT RESPONSIBILITIES

- A. When a new specialty license plate organization meets its presale voucher requirements, the department will provide the organization with a list of compliance requirements within 30 days that at a minimum will include the following:
1. State Financial Assistance requirements;
 2. The organization's Catalog of State Financial Assistance number;
 3. Statutory requirements – plate specific and general;
 4. Department of Financial Services and Auditor General audit and accountability requirements;
 5. Record access and retention requirements; and
 6. Reporting requirements.
- B. The department will send annual reminder notifications at least 30 days prior to fiscal or calendar year to all active specialty license plate organizations that at a minimum includes the following:
1. State Financial Assistance requirements;
 2. The organization's Catalog of State Financial Assistance number;
 3. Statutory requirements – plate specific and general;
 4. Department of Financial Services and Auditor General audit and accountability requirements;
 5. Record access and retention requirements; and
 6. Reporting requirements.
- C. The department has the authority to examine all records pertaining to specialty license plate use funds and voluntary contributions.
- D. The department will conduct annual compliance reviews on all active organizations that receive specialty license plate use funds and voluntary contributions. Compliance reviews will at a minimum include:
1. Review and analysis of annual single audits and compliance affidavits submitted by organizations;
 2. At the Department's discretion, on-site visits conducted to verify organizations have complied with all requirements.

In addition, the department may contact the organizations for additional information and/or supporting documentation regarding submitted single audits, compliance affidavits, or any expenditure made by an organization with specialty license plate use fees or voluntary contributions.

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- E. The department will withhold specialty license plate use fee proceeds and voluntary contributions to any organization that fails to submit required documentation. The department may resume distribution of specialty license plate use fee proceeds and voluntary contributions upon receipt of the required documentation.
- F. The department will communicate the results of compliance reviews to organizations in writing within 60 days of completion. These communications may include compliance and non-compliance issues and corrective actions.
- G. The department will monitor specialty license plate use fee distributions made by organizations to sub-organizations. The department may also reach out to sub-organizations for additional information and/or written confirmation that they have received proceeds as required by the applicable Florida Statute.
- H. The department will communicate with organizations regarding requirements, compliance monitoring, best practices, and procedural changes through telephone, email or written correspondence. In addition, the department will maintain a public website accessible by organizations; the public website will contain plate sales information, helpful information, and links to resources.

V. GENERAL INFORMATION:

- A. A “Specialty License Plate Revenue, Expenditure and Compliance Affidavit” is attached as **Exhibit A**.
<https://www.flhsmv.gov/pdf/specialtyplates/specialtyplateaffidavit.pdf>
Be sure to enter the CSFA number on the form.
- B. A “Voluntary Contribution Revenue, Expenditure and Compliance Affidavit” is attached as **Exhibit B**.
https://www.flhsmv.gov/pdf/specialtyplates/VOL_CONTRIB_AFF.pdf
Be sure to enter the CSFA number on the form.

Historical Revisions

6/16/2014 - Changed the time from 90 to 120 days the Department has to determine if recipients have complied and updated the conditions of non-compliance.

06/14/2013 – Added statute to procedure regarding revenue collections.

06/11/2012 – Updated address on page 2, replaced Exhibits A and B, a& removed Exhibit C.

02/23/2011 – Added item D to Section IV on page 2, updated Exhibits A and B, and added new Exhibit C.

09/13/2006 – Corrected format of address on page 2 and Exhibit A & B.

09/28/2005 - Correction on page 2 & added letter A, B, & C under IV (on page 2). Revised Exhibit A and added Exhibit B.

PAGE #

RS-39-04

Exhibit A (page 3, cont.)

10. UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.08056, F.S. AND s. 320.08058, F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 320.08062, F.S. EXCEPT AS AUTHORIZED BY s. 320.08058, F.S. NOR FOR LOBBYING PURSUANT s. 320.08056, F.S. AND THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

(Signature of organization head) (Date)

(Printed name) (Title)

11. THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____, (Month)

_____, BY _____
(Year) (Name of person making statement)

WHO

(Check one)

_____ IS PERSONALLY KNOWN TO ME, OR

_____ PRODUCED IDENTIFICATION _____
(Type of ID produced)

(Signature of notary public)

(Print, Type, or Stamp commissioned name of notary public)

Return Address:

Department of Highway Safety and Motor Vehicles
Specialty License Plate and Voluntary Contribution Unit
2900 Apalachee Parkway
Room A332 Mail Stop 74
Tallahassee, Florida 32399-0500
Phone Number (850) 617-3870

Exhibit A (page 4, cont.)

INSTRUCTIONS FOR THE COMPLETION OF THE SPECIALTY LICENSE PLATE REVENUE, EXPENDITURE, AND COMPLIANCE AFFIDAVIT

The following is a list of instructions to be followed when completing the Specialty License Plate Revenue, Expenditure, and Compliance Affidavit.

- A. **Line number 1** - Enter the name of your organization; then enter the name of the county or counties where your organization operates; and then enter the type of the specialty license plate that your organization received use fee revenue from (i.e. Arts, Collegiate, Education, etc.)
- B. **Line number 2** - Enter the dates of your organization's operating year (fiscal or calendar); (examples: Fiscal - 07/01/13 through 06/30/14 or Calendar- 01/01/15 through 12/31/15). Then enter the CSFA number for your organization.
- C. **Line number 3** - Enter the balance of use fee revenues in your account. This amount should be the same as the ending balance reported on your previous year's affidavit. If your beginning balance is not the same as your previous year's affidavits ending balance, please include a justification for this discrepancy and the Department may contact you for additional information or documentation.
- D. **Line number 4** - Enter the dates each use fee revenue disbursement was made to you (date the deposit was made, or the check was received by your organization) and enter the deposit amount of each revenue disbursement. (Use additional pages as needed).
- E. **Line number 5** - Enter the interest income earned from use fee revenues and/or investment revenues throughout the reporting year.
Total Revenue Box - This amount will automatically be calculated by the Affidavit form.
- F. **Line number 6** - Circle yes or no, if any portion of use fee revenues for the reporting year existed in an endowment fund. Please see additional instructions for Endowment Fund Reporting.
- G. **Line number 7** - Enter all expenditures and the amounts of each expenditure made by the organization during the reporting year. (Use additional pages as needed)
Please note: No expenditures can be tallied together even if they appear on the same invoice or receipt.
- H. **Line number 8** - The beginning balance, interest income, and total revenue will automatically be added together, and the expenditures will be subtracted by the Affidavit form.
- I. **Line number 9** - The ending balance will automatically be calculated by the Affidavit form.
- J. **Line number 10** - Signature under penalty of perjury; the head of the organization shall sign the Affidavit form. (Please note: The head of the organization should be the "President", "Chairman", "Director", "Chief Executive Officer", etc.)
- K. **Line number 11** - The Affidavit form must be notarized at the time of signature.

IMPORTANT:

- Specialty License Plate use funds are considered state financial assistance. Organizations receiving state financial assistance are required to follow the non-audit portions of Section 215.97, Florida Statute, regardless of the amount of funds received or expended.
- Additionally, Section 215.97(7), Florida Statute also requires entities to provide the CSFA number and other information to sub-recipient organizations as part of any grant, award, agreements, etc.

Exhibit A (page 7, cont.)

UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.08056, F.S. AND s. 320.08058, F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 320.08062, F.S. EXCEPT AS AUTHORIZED BY s. 320.08058, F.S. NOR FOR LOBBYING PURSUANT s. 320.08056, F.S. AND THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

(O)

(Signature of organization head) (Date)

(Printed name) (Title)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____,
(Month)
_____, BY _____
(Year) (Name of person making statement)

WHO
(Check one)
____ IS PERSONALLY KNOWN TO ME, OR
____ PRODUCED IDENTIFICATION _____
(Type of ID produced)

(Signature of notary public) (Print, Type, or Stamp commissioned name of notary public)

Return-Address:

Department of Highway Safety and Motor Vehicles
Specialty License Plate and Voluntary Contribution Unit
2900 Apalachee Parkway
Room A332 Mail Stop 74
Tallahassee, Florida 32399-0500
Phone Number (850) 617-3870

Exhibit A (page 8, cont.)

ENDOWMENT FUND REPORTING

If any portion of specialty license plate money exists in an endowment fund, additional reporting is required. Please complete and attach the "ENDOWMENT FUND SCHEDULE" as part of the filing of the annual affidavit (indicate the fiscal year of the affidavit). The schedule requires three years of endowment information, unless the endowment was created within the last two years. If specialty license plate funds are mingled with funds from other sources in one combined endowment account, please contact the Department of Highway Safety and Motor Vehicles for assistance.

Instructions:

- a. Enter the appropriate fiscal year for each column (i.e. FY 2014 if the fiscal year ended in 2014).
- b. Enter the balance of specialty license plate funds in the endowment account at the **beginning** of the fiscal year.
- c. Enter the amount of specialty license plate money **transferred** to the account during the fiscal year.
- d. Enter the amount of **realized/unrealized gain or loss**. (Realized and unrealized gains/losses may be netted together or reported separately.)
- e. Enter the amount of **dividends** related to endowment investments.
- f. Enter the amount of **interest income** related to endowment investments.
- g. Enter the amount of any **other type of income** related to endowment investments (and describe the nature of the income).
- h. Enter the amounts of **fees** associated with the endowment account (i.e. investment advisory fees, brokerage fees, load fees, management fees, license fees, foreign taxes, or similar fees). These should be entered as deductions.
- i. Add lines for fee types not included on the form. Please provide an adequate description of the fee.
- j. Sum amounts from d-h.
- k. Enter amount of funds **transferred out** of the endowment account to fund specialty license plate operations.
- l. Enter the balance in the endowment account at the **end of the fiscal year**. This will be the INVESTMENTS BEGINNING BALANCE (b) plus FUNDS TRANSFERRED INTO ENDOWMENT (c), plus TOTAL RETURNS ON INVESTMENT (j), minus FUNDS TRANSFERRED TO SPECIALTY LICENSE PLATE OPERATIONS (k).
- m. Indicate whether the endowment account included funds other than specialty license plate funds.

NOTE: If this is the first year of endowment fund reporting, please call the Department of Highway Safety and Motor Vehicles for additional guidance in preparing the Endowment Fund Schedule.

Exhibit B (page 3, cont.)

10. UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE VOLUNTARY CONTRIBUTION PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.023(5), F.S. AND s. 322.081(5), F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 215.97, F.S. AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

(Signature of organization head) (Date)

(Printed name) (Title)

11. THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____, (Month)

_____, BY _____ (Year) (Name of person making statement)

WHO
(Check one)
____ IS PERSONALLY KNOWN TO ME, OR
____ PRODUCED IDENTIFICATION _____ (Type of ID produced)

(Signature of notary public) (Print, Type, or Stamp commissioned name of notary public)

Return Address:
Department of Highway Safety and Motor Vehicles
Specialty License Plate and Voluntary Contribution Unit
2900 Apalachee Parkway
Room A332 Mail Stop 74
Tallahassee, Florida 32399-0500
Phone Number (850) 617-3870

Exhibit B (page 4, cont.)

INSTRUCTIONS FOR THE COMPLETION OF THE VOLUNTARY CONTRIBUTION REVENUE, EXPENDITURE, AND COMPLIANCE AFFIDAVIT

The following is a list of instructions to be followed when completing the Voluntary Contribution Revenue, Expenditure, and Compliance Affidavit.

- A. **Line number 1** - Enter the name of your organization; then enter the name of the county or counties where your organization operates; and then enter the type of the voluntary contribution that your organization received. (i.e. Motor Vehicle or Driver's License)
- B. **Line number 2** – Enter the dates of your organization's operating year (fiscal or calendar); (examples: Fiscal - 07/01/13 through 06/30/14 or Calendar- 01/01/15 through 12/31/15). Then enter the CSFA number for your organization.
- C. **Line number 3** – Enter the balance of voluntary contribution revenues in your account. This amount should be the same as the ending balance reported on your previous year's affidavit. If your beginning balance is not the same as your previous year's affidavits ending balance, please include a justification for this discrepancy and the Department may contact you for additional information or documentation.
- D. **Line number 4** – Enter the dates each voluntary contribution revenue disbursement was made to you (date the deposit was made, or the check was received by your organization) and enter the deposit amount of each revenue disbursement. (Use additional pages as needed).
- E. **Line number 5** - Enter the interest income earned from voluntary contribution revenues and/or investment revenues throughout the reporting year.
Total Revenue Box - This amount will automatically be calculated by the Affidavit form.
- F. **Line number 6** - Circle yes or no, if any portion of voluntary contribution revenues for the reporting year existed in an endowment fund. Please see additional instructions for Endowment Fund Reporting.
- G. **Line number 7** - Enter all expenditures and the amounts of each expenditure made by the organization during the reporting year. (Use additional pages as needed)
Please note: No expenditures can be tallied together even if they appear on the same invoice or receipt.
- H. **Line number 8** - The beginning balance, interest income, and total revenue will automatically be added together, and the expenditures will be subtracted by the Affidavit form.
- I. **Line number 9** - The ending balance will automatically be calculated by the Affidavit form.
- J. **Line number 10** – Signature under penalty of perjury; the head of the organization shall sign the Affidavit form. (Please note: The head of the organization should be the "President", "Chairman", "Director", "Chief Executive Officer", etc.)
- K. **Line number 11** - The Affidavit form must be notarized at the time of signature.

IMPORTANT:

- Voluntary Contribution funds are considered state financial assistance. Organizations receiving state financial assistance are required to follow the non-audit portions of Section 215.97, Florida Statute, regardless of the amount of funds received or expended.
- Additionally, Section 215.97(7), Florida Statute also requires entities to provide the CSFA number and other information to sub-recipient organizations as part of any grant, award, agreements, etc.

Exhibit B (page 7, cont.)

10. UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE VOLUNTARY CONTRIBUTION PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.023(5), F.S. AND s. 322.081(5), F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 215.97, F.S. AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

(J)

(Signature of organization head) (Date)

(Printed name) (Title)

(K)

11. THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____, (Month)

_____, BY _____
(Year) (Name of person making statement)

WHO

(Check one)

_____ IS PERSONALLY KNOWN TO ME, OR

_____ PRODUCED IDENTIFICATION _____
(Type of ID produced)

(Signature of notary public) (Print, Type, or Stamp commissioned name of notary public)

Return Address:

Department of Highway Safety and Motor Vehicles
Specialty License Plate and Voluntary Contribution Unit
2900 Apalachee Parkway
Room A332 Mail Stop 74
Tallahassee, Florida 32399-0500
Phone Number (850) 617-3870

ENDOWMENT FUND REPORTING

If any portion of voluntary contribution money exists in an endowment fund, additional reporting is required. Please complete and attach the “ENDOWMENT FUND SCHEDULE” as part of the filing of the annual affidavit (indicate the fiscal year of the affidavit). The schedule requires three years of endowment information, unless the endowment was created within the last two years. If voluntary contribution funds are mingled with funds from other sources in one combined endowment account, please contact the Department of Highway Safety and Motor Vehicles for assistance.

Instructions:

- a. Enter the appropriate fiscal year for each column (i.e. FY 2014 if the fiscal year ended in 2014).
- b. Enter the balance of voluntary contribution funds in the endowment account at the **beginning** of the fiscal year.
- c. Enter the amount of voluntary contribution money **transferred to** the account during the fiscal year.
- d. Enter the amount of **realized/unrealized gain or loss**. (Realized and unrealized gains/losses may be netted together or reported separately.)
- e. Enter the amount of **dividends** related to endowment investments.
- f. Enter the amount of **interest income** related to endowment investments.
- g. Enter the amount of any **other type of income** related to endowment investments (and describe the nature of the income).
- h. Enter the amounts of **fees** associated with the endowment account (i.e. investment advisory fees, brokerage fees, load fees, management fees, license fees, foreign taxes, or similar fees). These should be entered as deductions.
- i. Add lines for fee types not included on the form. Please provide an adequate description of the fee.
- j. Sum amounts from d-h.
- k. Enter amount of funds **transferred out** of the endowment account to fund voluntary contribution operations.
- l. Enter the balance in the endowment account at the **end of the fiscal year**. This will be the INVESTMENTS BEGINNING BALANCE (b) plus FUNDS TRANSFERRED INTO ENDOWMENT (c), plus TOTAL RETURNS ON INVESTMENT (j), minus FUNDS TRANSFERRED TO VOLUNTARY CONTRIBUTION OPERATIONS (k).
- m. Indicate whether the endowment account included funds other than voluntary contribution funds.

NOTE: If this is the first year of endowment fund reporting, please call the Department of Highway Safety and Motor Vehicles for additional guidance in preparing the Endowment Fund Schedule.

