

COLORADO STATE UNIVERSITY

Special Course Fee Manual

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I. INTRODUCTION

The Colorado State University Special Course Fee (SCF) Manual sets forth the rules and procedures for establishing special course fees to be assessed to students pursuant to the authority granted in C.R.S. § 23-5-119.5(3)(b) and Colorado Commission on Higher Education Policy Section VI, Part C, 3.00.

Ultimate authority to recommend Special Course Fees to the Board of Governors rests with the President.

Special course fees are those mandatory fees that a student is assessed when enrolling in specific courses which have cost-intensive components which cannot be provided through tuition. For example, these fees may be assessed for equipment rental, animal maintenance, field trips, "special" expendable materials, etc. Special course fee revenues must be used for costs directly related to the classes for which they are charged.

Note: Tech Fees and the Music Program Fee fall within the COURSE sub-fund (25 account), however, this Manual only covers those accounts for Special Course Fees. Tech Fees are designated 259xxxx, and the Music Program Fee is designated by the "PF-Program Fee" account type code.

Generally, any item that would be appropriately covered by a Charge for Technology (Tech Fee) should be funded through a Tech Fee.

Items for which fees will not be approved

Items for which fees will **not** be approved include, but are not limited to:

- Salaries or wages for any instructor including visiting professors, graduate assistants, and on-site supervisors, except for fees for private lessons (see Section V, Fee Type A, paragraph 3).
- Classroom space, utility costs, building remodeling and/or maintenance on/in any University facility.
- Usual classroom equipment and maintenance such as desks, chairs, tables, television monitors, and computer projection screens.
- Administrative support staff in academic colleges and departments and administrative offices.
- Textbooks and other required printed or hardcopy learning materials.

- Expenses associated with experimental courses. Experimental courses are excluded as they are still developmental and notification of the course offering, and therefore the fees, cannot follow the usual procedures.
- Honoraria or travel expense reimbursement for guest lecturers.
- Honoraria for off-campus instructors or supervisors.
- Lodging or per diem* for instructors or supervisors accompanying students on trips.
- Per diem* for students. Food is an allowed expense for situations – such as backcountry trips – where restaurants or grocery stores are not readily available. The estimated food expense must be based on reasonable costs and/or past experience.

***Per diem** is defined here as a *reimbursable* expense for meals and incidentals whether as part of a restaurant bill or a group purchase, e.g., a grocery store.

II. SPECIAL COURSE FEE COMMITTEE

The overall charge to this committee is to ensure accuracy of and accountability for course fees. The Special Course Fee (SCF) Committee is responsible for:

- Reviewing and recommending updates to the SCF Manual as necessary, but at a minimum, every five years;
- Reviewing and recommending to the Provost special course fees on an annual basis; and
- Reviewing and recommending to the Provost appropriate action for noncompliance of policy and procedures.

The SCF Committee is appointed by the Provost and makes recommendations to the Provost on special course fee matters. Membership consists of representation from various entities across campus, who bring important perspectives to the committee's deliberations:

- Vice Provost for Undergraduate Affairs, Office of the Provost, Chair
- College Dean*
- Academic Department Head*
- Accounting Technician, Academic Department*
- Budget Officer, Office of the Provost
- Registrar, Registrar's Office, or designee
- Curriculum Liaison Specialist, Office of the Provost
- Faculty member*
- Representative of Business and Financial Services
- Vice President, Associated Students of Colorado State University, or designee**

*These appointments are four-year terms. At the completion of the term, reappointment is at the option of the Provost and Committee member. If the member is not reappointed, the Vice Provost for Undergraduate Affairs will recommend a replacement. All other appointments are standing appointments based on the responsibilities of the position.

**By the nature of ASCSU terms, student appointments will be for one year. This individual will provide the student perspective on the committee and provide an annual report to the ASCSU Cabinet.

III. DEPARTMENT HEAD OR CHAIR

The responsibilities of the department head or chair of those departments with approved Special Course Fees will include:

1. Being familiar with all policies and procedures related to requesting and monitoring Special Course Fees;
2. Appointing an individual to be the Responsible Person/Fiscal Officer for COURSE sub-fund (25 account) [hereafter referred to as the **Responsible Person**] in the Quali Financial System for a given course fee.
3. Ensuring activities and expenditures in COURSE sub-fund (25 account) [hereafter referred to as **COURSE sub-fund**] are compliant with the policies and procedures contained in this Manual and with the University fiscal policy outlined in the University Financial Rules and Financial Procedure Instructions to support the Letter of Attestation signed annually by the Dean of the College;
4. Maintaining documentation of the COURSE sub-fund with respect to reviews, requests, expenditures and correspondence to ensure timely availability of records upon request to University administration, external auditors and/or State agencies;
5. Participating in all required audits of the SCF accounts; and
6. Complying with the University document-retention process for Special Course Fee forms and other relevant documents for the duration of the course fee plus the University Accounting Records Retention period.

IV. RESPONSIBLE PERSON/FISCAL OFFICER FOR COURSE SUB-FUND (25 ACCOUNT)

The Responsible Person must be identified on the Special Course Fee Request. The responsibilities of this position include but are not limited to:

1. Responding to questions regarding the specific special course fee;
2. Ensuring compliance with the procedures in this Manual, specifically:
 - a. The monthly review process is completed in an accurate and timely manner;
 - b. The annual review process is completed in an accurate and timely manner;
 - c. The expenditures are consistent with the approved Special Course Fee Request; and

- d. If the special course fee is no longer needed, the SCF is canceled and the account's fund balance is appropriately cleared and closed;
3. Ensuring activity/expenditures are compliant with the policies and procedures contained in this Manual and with the University Financial Rules and Financial Procedure Instructions;
4. Approving all transactions related to the account in the Kuali Financial System;
5. Providing feedback to the Special Course Fee Committee for improvements to this Manual.

V. DEFINITIONS OF FEE TYPES

Colorado State University special course fees are categorized into five types. Examples of costs for which special course fees may be assessed are included with the definition for each fee type.

Type A Course Fee

Each student enrolled in the course pays a fixed or variable fee to cover the costs incurred by the University on a semester-by-semester basis (Fall, Spring and Summer session) for:

1. The rental and/or use of nonacademic facilities and equipment (e.g., livestock boarding or ice skating rinks);
2. The institutional costs for field placements, including long-distance phone calls and postage, and travel costs of the Colorado State University coordinator;
3. The costs of special services required to meet curricular and accreditation requirements, for example: providing livestock and laboratory animals; live models used in art; instrument tuning; individual private lessons; and other services;
4. The transportation of students and their accompanying instructor or supervisor for courses requiring off-campus trips;
5. The lodging of students for courses requiring off-campus, overnight trips.

Type A Justification

Examples:

- (a) This fee is requested to cover the costs of providing and maintaining animals assigned to the student for laboratory use.

Animal purchase	\$2350
Caretaking costs	<u>\$2900</u>
TOTAL	\$5250 (150 students = \$35 per student)

- (b) This fee is requested for field trips to Rocky Mountain National Park to measure snow pack and liquid water content.

Two full-day field trips:

12 passenger van for 1 day is \$56 – \$56 x 2 trips	\$112.00
Estimated 130 miles/trip – 130 mi. x .43/mile x 2 trips	111.80
Park entrance fees – 2 x \$25	50.00
TOTAL	\$273.80
(8 students = \$34.23 per student)	

Type B Course Fee

Each student enrolled in the course pays a fixed or variable fee based upon his/her actual use of expendable materials. These materials are generally one of the two following types:

1. Materials actually used by the student in the creation, construction, and/or fabrication of class projects (e.g., canvas for painting; consumable materials for welding, plumbing, and electrical labs; fabric for apparel; wood or stone for sculpting; film for documentaries, etc.) that leads to a product which becomes the student's property.
2. Materials supplied by the department because of the inability to make individual purchases economically (e.g., photo processing chemicals; materials for physiological testing; materials to build small construction projects; supplies to conduct experiments, etc.), or other *unusual* costs associated with a course offering.

Type B Justification

Examples:

- (a) Students enrolled in this course use studio facilities, tools, and consumable materials which are purchased in bulk and made available for students in the production of art which becomes the student's property.

Dye room materials	\$ 60.00
Fabric for dye and print tests	\$ 70.00
Dynex for silkscreen	\$ 30.00
Printing inks and extender	\$150.00
Print table maintenance	\$ 10.00
Photo-emulsion and sensitizing chemicals	\$ 20.00
Wax	\$ 2000
TOTAL	\$360.00 (10 students = \$36 per student)

- (b) Providing students with supplies to do stress testing; body fat analysis; pulmonary function testing; metabolic testing; blood lipid analysis; cardiovascular evaluation. Supplies must be purchased in quantities and are difficult to purchase retail.

Type C Course Fee

Students pay a variable fee based upon damage to and/or non-return of equipment used in the course, e.g., glassware and/or specialized instruments used in a laboratory. The fee will be assessed at the beginning of the semester (or as arranged for the specific needs of the departments), and those students who have returned the equipment undamaged will receive a credit in the amount of the assessed fee.

Type C Justification

For Type C fees, the justification must include how and when the fee will be assessed. For example, if the fee is for damage and/or non-return of equipment and is assessed by means of an advance deposit, the justification must state this method of collection. Any monies not used for these purposes will be refunded by a credit to the student's account through Student Accounts Receivable.

Example

Each student is issued laboratory glassware valued at \$100-\$200. Each student buys a \$10 breakage card at the beginning of the semester. When broken items are replaced, the value of the item is punched from the card. At the end of the semester, the student may redeem the card for value remaining on the card, and the remaining value will be credited to the student's University account.

Type D Course Fee

This type of fee is paid by each student as a fixed fee to provide funds for maintenance, replacement or upgrade of equipment – purchased originally through department funds – that has more than a one-year useful life. The amount of the fee must be based on a multiyear amortization schedule that identifies the year in which the replacements/upgrades are expected to occur.

Type D course fees are the only course fees designed to roll over a number of years. Funds accumulated through Type D fees are audited annually to assure that they are being accumulated and expended according to the amortization schedule provided in the fee proposal.

Type D Justification

Students pay a fixed fee based on amortized depreciation of specialized equipment used in the course, e.g. technical instruments used in a laboratory. Each fee collected will be based on the percentage to which the equipment's use is dedicated to instruction in the course(s) to which the fee is attached and to the anticipated lifetime of the specialized equipment. An amortized cost per student based on these two factors will be assessed and retained against future upgrade or replacement. The fee will be assessed as a fixed fee and retained in an account held by the department for the defined lifespan of the specialized equipment, and then expended for the upgrade or replacement of that equipment. Fees collected may be used for no other purpose than replacement or upgrade of the specialized equipment approved in the original request, except in the case of the deactivation [cancellation] of a specific course. If the course for which a Type D fee is approved is deactivated – or substantively changed relative to the use of the specialized equipment – prior to the upgrade or replacement of the equipment, a request may be made by the department to the Office of the Provost to use those collected funds for other defined educational or technology equipment intended predominantly for student instruction and training within the department collecting the Type D fee.

Example

This fee is requested to cover the costs of upgrading a light microscope essential to this course, but used only 60% for instruction. The light microscope is replaced with the newest version every three years. With 50 students a year taking this course and the microscope costing at least \$3000, this fee is requested to be set at \$12 per student.

• Light Microscope	\$3000
• % Instructional Use	<u>x .60</u>
• Amount to Accumulate over 3 years	\$1800
• Divided by # of Years	<u>/ 3</u>
• Amount Per Year	\$ 600
• Divided by # of Students Per Year	<u>/ 50</u>
• Cost Per Student	\$ 12

Type E Course Fee

This type of fee is paid by students for digital learning objects required in a course, typically procured via license or access fees, such as for eTextbooks, eWorkbooks, and other such materials required for the course. Such types of materials are typically available to all students on the first day of class, and may save students significantly on textbook fees, allow a print copy to be obtained, persist across semesters or even academic years, provide competency-based, adaptive, personalized learning, provide interactivity with the instructor and with other students, and allow by faculty choice the harvesting of information of student performance to inform advising and enhance student success. These Type E materials do not include charges that would normally be funded from technology fees.

License or access fees required for access to Type E materials are approved by instructors – working with the CSU Bookstore – in a time frame adequate for delivery of such materials on the first day of class. *Such fees do not require the completion of the Special Course Fee Request form, nor the approval of the SCF Committee.* The CSU Bookstore shall be fiscally responsible for all fiscal matters associated with such license or access fees.

Type E Justification

Publishers are offering substantial discounts to such digital course materials under the condition that all students in the course subscribe, termed the “All Student Access” model. In this model, students in the course are subscribed and charged a course fee for the materials. The University

collects the subscription fees and pays the publisher, and the materials are instituted at the course level in the Learning Management System. Ergo, this changes the purchase of such materials from an individual textbook purchase to a course fee. There is an opt out for individual students, required under a rule from the US Department of Education.

An example of the potential savings derived from the pilot in Fall 2017 encompassing about twenty courses is provided in the chart below. The “Individual Purchase Cost” row indicates the costs for students purchasing new and used textbooks. The “eText Cost” is the costs students paid under the “All Student Access” model. Note the very significant savings, making this an attractive option for reducing costs for students.

Cost Savings under the “All Student Access” Model		
	New Textbook	Used Textbook
Individual Purchase Cost	\$319,729.50	\$225,919.55
eText Cost	\$123,662.66	\$123,662.66
Savings	\$196,066.84	\$102,256.89

Other Definitions

1. **Fixed fees** are set amounts that are the same for each student enrolled in the course. Indicate the amount to be assessed per student (or per credit) per term. The vast majority of SCFs are fixed fees. Fixed fees are assessed through the registration system.
2. **Variable fees** are those assessed each student enrolled in the course based on expenses that fluctuate, e.g., expendable materials, damage to and/or non-return of equipment. These fees may vary by student and/or by term. Variable fees are assessed by the department through Student Accounts Receivable.

If your SCF requires a **range** there is a SCF Request Form designed specifically to accommodate fee ranges. There is a link to this Request Form at the end of this Manual. Please use this form *only* if your fee requires a range.

Example: Students may take a trip to RMNP one semester and the next semester the class goes to Hawaii.

Example: Students are in a field placement that requires a criminal background check. Some students have already had a criminal background check and it is still current, and therefore do not need to pay for that again.

VI. APPLICATION AND APPROVAL PROCEDURES

The deadline for submitting requests to the SCF Committee is February 1 of each year. The requests received by this date, and subsequently approved, will be effective the fall semester of the upcoming academic year.

Each request for a new, changed or cancelled fee must be reviewed and considered by the SCF Committee to make recommendations to the Provost and, if approved by the Provost, to make recommendations to the President for submission to the Board of Governors (BOG). The Committee's review will occur during the spring and the process will be finalized at the May BOG meeting. All requests approved by the Board of Governors will be appropriately published to provide notification to students. This published list will include the new or changed amount of each fee and state that these new or changed fees will be effective fall semester.

Completion of the Special Course Fee Request Form

The SCF Request Form (link at end of Manual) is completed by providing the following information (this list is not comprehensive):

1. Academic Department and Department Number;
2. Responsible Person (i.e., the person who receives reports, has signature authority on the account, and is responsible for reporting and monitoring; see Section IV);
3. Effective Semester – For new or changed fees, the effective semester *must* be fall of the upcoming academic year. By default a cancellation will also occur fall of the upcoming academic year, *however*, if you need to cancel the SCF sooner, state this on the Request Form with a brief explanation;
4. Course Number, Course Title, Credit(s);
5. Estimated Annual Enrollment (one number only – never a range);
6. Account Short Title. Assigned by the Responsible Person, and a maximum of 20 characters. This can be any combination of alpha and/or numeric characters which identifies the account for the department;
7. Estimated Total Annual Revenue – must be a minimum of \$200 annually in years when the course is offered (this field will populate after page 2 has been completed);

8. Type and Amount of Fee Requested – Even if you have more than one Type of Fee, use *only one* Request Form;

Note: This section must be entered manually – it does not automatically populate from page 2. The person completing the form must compute the values. For example, if you have \$1000 of Type A fees in the Travel section, and \$500 of Type A fees in the Services section, then enter a *total* of \$1500 for Type A;

9. Signatures: Department Head/Chairperson and Dean – These individuals are to assure the accuracy of the SCF Request forms;

10. Request Justification:

- a. Justification for a New Fee

The justification for a new request must include a detailed breakdown, including amount and use, of the anticipated expenditures. If a new fee is being requested for an existing course, the justification must include an explanation of the changed circumstances or changed course learning objectives that require the imposition of a fee.

- b. Justification for Increasing/Decreasing an Existing Fee

The justification for a change in the amount of a fee must include a detailed breakdown, including amount and use, of the anticipated expenditures; and why the fee is being changed.

- c. Justification for Changing the Approved Expenditures for an Existing Fee (Reallocation)

Fee revenue may not be used for expenses not yet approved by the SCF Committee. Ad-hoc, one-time requests are discouraged, but will be considered if there are extenuating or special circumstances. If the department wishes to regularly use the fee revenue for a different expense than one(s) already approved, a SCF Request Form (with Change to Existing Fee checked) should be submitted. Do this even if the dollar amount will remain the same.

d. Justification for Canceling a Fee

If a department finds that it is no longer necessary for a course fee to be assessed, e.g., the course has been deactivated or field trips are no longer taken, the Department should submit a SCF Request Form. Only page one of the form needs to be completed if the fee is being cancelled.

e. Justification for Two or More Courses Sharing a Common Account Number

In most cases, SCFs will be assigned their own, individual account number. However, in some cases, fees may be assigned a Common Account Number that encompasses related courses, because it is not feasible to separate expenses into individual accounts. If you need a Common Account Number, include your justification when submitting the SCF Request Form.

Example: a stable of horses is maintained by Equine Sciences and these horses are used by numerous Equine Science courses.

Example: The Art Department hires live figure models and these models are used for both Painting and Drawing courses.

f. Curricular Changes may necessitate SCF revisions

The university's *curriculum review process* is separate from the Special Course Fee process. However, some curricular changes will necessitate that a SCF Request Form be submitted, e.g., changes to a course number, subject code, course title or number of credits. This is necessary to create a "paper trail" *even though the details of what type of fees, how much and what the revenue is for did not change.*

Courses deactivated through the curriculum process will also need to have a SCF Request Form submitted to cancel the SCF.

Review of Submitted Requests

1. When the SCF Request Form has been completed and the signatures obtained, a PDF of the form is emailed to the Provost's Office for verification of course data. (No paper forms are accepted.) It will then be submitted to the SCF Committee.
2. The SCF Committee will review the request on its merits for determination if the request meets established criteria.

If the SCF Committee determines that the request meets the established criteria, it will be included on a list of new, changed and cancelled SCFs that is submitted to the Provost.

If the SCF Committee determines that the request does not meet the established criteria, it will refer the matter back to the proposing department to make any necessary corrections and resubmit the request, if desired.

3. Once the Provost has approved the proposed new, changed and cancelled SCFs, a report will be created and routed through the appropriate Colorado State University administrative channels and then be submitted to the Board of Governors for approval.

Following Board of Governors approval, the following entities will be notified, so that they can take their next steps as needed:

- a. Responsible Person – will receive an email from the Provost's Office.
- b. Department Accounting Contact on the SCF Request Form – will be copied on the same email that is sent to the Responsible Person.
- c. Business and Financial Services – will receive a copy of the BOG report and electronic copies of the individual SCF Request PDFs.
- d. Registrar's Office – will receive a copy of the BOG report.

VII. COLLECTION AND DISTRIBUTION PROCEDURES

All special course fees will be assessed and collected through normal student accounts receivable or registration procedures. No fees should be paid directly to academic departments or individuals unless specifically authorized.

Although special course fees are reviewed by the SCF Committee on an annual basis, it is each department's responsibility to manage the fee on a semester basis. All special course fee accounts (except Type D) must be expended during the semester in which they were collected. If the COURSE sub-fund balance is in deficit or has a surplus, please refer to Guidelines in Section VIII.

Fixed Fee Assessment

Fixed fees will be assessed through the registration system. The Registrar's Office will update the registration system every summer, after receiving notification that the Board of Governors has approved the SCFs at their May meeting.

Variable Fee Assessment

Variable fees will be assessed by the appropriate academic departments (normally at the beginning of the term) and processed through Student Accounts Receivable.

Fee Collection and Distribution

Fees will appear on Student Accounts Receivable statements and be collected through the University Cashier's Office. The revenue from these fees will be credited directly to the appropriate COURSE sub-fund, which has been established for the specific course fee.

A report is provided to departments, which reflects the distribution of course fees and provides a backup for the reconciliation of fees for the special course fee annual review. The Systems Support Office provides the "Detail Code Select Report," which is distributed during the week following census date and the week after grades are submitted. This report lists student names and IDs for each course by term, including the fee amount.

Business and Financial Services has a Course Fee report that the Fiscal Officer on the SCF Account can access at any time to arrive at the number of students and the amount paid by each student. The report is located on the [Business and Financial Services Campus Portal](#).

Refunds

1. System Refunds for Fixed Fee Courses

- a. Students dropping a course during the schedule change period (commonly called the free add/drop period), will receive a full refund of the fee to their student account. (The rare exception would be if the fee provided a service, piece of equipment, or supplies for individual students and had already been expended for the established purpose.)
- b. Students withdrawing after the census date (after the free add/drop period) will receive no refund and are assessed the entire fee through their student account.
- c. Students withdrawing from the University for the semester [a University Withdrawal] will have the fee prorated based on the date of withdrawal.

Note: a current list of students enrolled in a course may be obtained from the Registrar's Office.

2. Department Refunds for Variable Fee Courses

- a. Students may request a refund of a special course fee through the academic department offering the course. Any refund will be based on the actual usage of the fee and will be determined by the Responsible Person. Planned activities that have not occurred, e.g., field trips not taken, should result in a credit to students' accounts. The academic department will initiate the refund, which will be processed through Student Accounts Receivable and credited to the student's account. This should be done as soon as possible upon determination the activity or expenditure will not occur.
- b. Departments may, at their discretion, prorate fees and credit students' accounts if, for example, supplies paid for by the students have been only partially used.

Refunding account balances to students at the end of a semester (whether fee was Fixed or Variable):

1. At the end of the semester, account balances of *\$20 or more per student* must be refunded to students.

Example: If an account for a course with 50 students had a balance of \$1000 at the end of the semester, refunding the students would be mandatory, as the refund would be \$20 per student.

2. At the end of the semester, account balances of *less than \$20 per student* may be refunded to students at the Department's discretion.

Example: If an account for a course with 50 students had a balance of \$900 at the end of the semester, refunding the students would be at the discretion of the Department, as the refund would be \$18 per student.

3. Account balances under \$20 after any refunds made (whether fee was Fixed or Variable)
 - a. If, after any refunds have been made (whether mandatory or discretionary), the resulting account balance is now *\$20 or more*, the Department must submit a Plan to Utilize a Surplus Fund Balance, described later within this document.

Example: An account for a course with 50 students has a balance of \$900 at the end of the semester. Refunding the students is at the discretion of the Department, as the refund would be \$18 per student. The Department chooses not to refund. Therefore, because the account balance is over \$20, a Plan to Utilize a Surplus Fund Balance is required.
 - b. If, after any refunds have been made (whether mandatory or discretionary), the resulting account balance is now *less than \$20*, no Plan to Utilize a Surplus Fund Balance is required. However, the account balance still must be spent in line with the already approved SCF expenses.

Example: An account for a course with 12 students has a balance of \$4.16 at the end of the semester. Refunding the students is at the discretion of the Department, but also impractical as the refund would be only 34¢ per student. Because the account balance is under \$20, a Plan to Utilize a Surplus Fund Balance is *not* required.

Whenever possible, credits to students' accounts in any of the above circumstances must be completed in the same semester as the associated fee was charged. This will facilitate locating and crediting the necessary students in an efficient manner.

Closing a SCF Account

If a SCF account is approved to be cancelled, the Department must submit an account close document in Kualu. To do this, the balance must be \$0. If there is not a \$0 balance in the account, below are steps to take before closing it in Kualu:

- a. *If an Accounts Receivable (A/R) balance (object code 1410):* the account must remain open until the A/R balance is \$0. Submit an account edit in Kualu to add the word "cancelled" to the beginning of the account name so it is not pulled in future audits.
- b. *If a Deficit balance:* a General Error Correction document must be submitted in Kualu to clear the deficit.
- c. *If a Surplus that mandates a refund:* process the refund through Accounts Receivable.
- d. *If a Surplus that does not mandate a refund to students (or is too small to make a refund practical):* a request may be made by the department to the Office of the Provost to use those remaining funds for other defined educational benefits intended predominantly for student instruction and training within the same department. This holds true whether the Course is still being offered but the Department no longer needs a SCF or whether the Course itself has been deactivated, which mandates the SCF be cancelled.

VIII. REVIEW PROCEDURES

Monthly Review Procedures

Ongoing (monthly) reviews of the Special Course Fee accounts are the responsibility of the Responsible Person and the associated department. This ongoing review should include, at a minimum, the following:

1. Verify all expenses are compliant with the intent of the special course fee as outlined on the request form;
2. Verify all expenses are compliant with the guidelines of the Special Course Fee Manual;
3. Verify all expenses are compliant with University Financial Rules and Financial Procedure Instructions;

4. At semester's end, verify the fund balance is zero or is the appropriate balance for planned expenditures;
5. Ensure that all necessary refunds are completed within the same semester whenever possible;
6. Ensure that any necessary journal entries to correct errors noted in the on-going review are completed on a timely basis; and
7. Note that a University Withdrawal will result in a pro-rated refund of a Special Course Fee. See Refunds in Section VII.

Annual Review Procedures

Following the Business & Financial review of the COURSE sub-fund in May, the Special Course Fee Committee will hold departments accountable for COURSE sub-funds.

1. On an annual basis COURSE sub-funds will be subject to a review for compliance and accuracy through procedures facilitated by the Special Course Fee Committee, led by the Provost's Office and Business and Financial Services. Not less than once every five years a COURSE sub-fund will be subject to the Annual Review process. Particular attention will be paid to accounts with any of the following conditions: Type D fees, deficit remaining on June 30, balances that should be refunded to students, zero annual revenue, or less than \$200 annual revenue. In addition, Business and Financial Services may chose a special course fee account based on prior history of the account, prior year's plans on spending a surplus fund balance or for any reasonable cause.
2. As part of the annual Letter of Attestation, the Dean's Office will review its COURSE sub-funds for Special Course Fees.
3. Business and Financial Services will contact the Department if an Account is selected to have an Annual Review. The Department will complete the SCF Annual Review Form, have it reviewed by the Responsible Person and submit the form to Business and Financial Services by August 15. (Annual Review form link on last page of this Manual.)
4. If the account has a balance, refer to the Guidelines for Plans to Utilize a Surplus later in this section.
5. If the account has a deficit, refer to the Guidelines for Plans to Cover a Deficit Balance later in this section.

6. SCFs may be cancelled via Annual Review. Simply check the box by “Department wishes to cancel fee.” If you do not specify, the effective semester will be Fall of the upcoming academic year. However, if you need to cancel the SCF sooner, state this on the Annual Review Form with a brief explanation.

Guidelines for Plans to Utilize a Surplus

Account balances (of Type A, B, and C funds) must be refunded to students if the resulting refund will be \$20 per student or more. If the resulting refunds will be under \$20 per student, a refund may be made at the discretion of the Department.

If there is still an account balance of \$20 or more in the Quali Financial System for COURSE sub-fund after any refunds have been made, a Plan to Utilize a Surplus must be submitted to Business and Financial Services during the Annual Review Process.

This plan should include the following:

1. Why the balance exists;
2. Plans for utilizing the surplus fund balance. Be specific in the description of planned expenditures. The expenditures should be limited to items that would improve courses within the same subject area and that would comply with the definitions of a Type A, B, or C expense (see Section V). These balances may not be used to cover a deficit balance of another COURSE sub-fund;
3. Whether a reduction in the fee amount is appropriate and the supporting reasoning for this position.

If the COURSE sub-fund balance is under \$20, the Department does not need to submit a Plan to Utilize a Surplus. However, the account must be brought to a zero balance by spending the balance in a way that is in line with the already approved SCF expenses.

Guidelines for Plans to Cover a Deficit Fund Balance

If the fund balance in a COURSE sub-fund is a deficit, over expended amounts must be transferred from the special course fee account to a departmental account.

Example

Total Collected	\$10,000
Total Expenses	\$11,400
Deficit Balance	<\$ 1,400> (to be charged to a departmental account)

A general error correction document must be completed within the first semester following the special course fee review. In this instance, an explanation must also be submitted along with the SCF Annual Review Form to the SCF Committee. The explanation should include the following:

1. Why the deficit fund balance exists;
2. A copy of the Kual Financial Systems document or document number for KFS that corrects the deficit; and
3. Whether an increase in the fee amount is appropriate and the supporting reasoning for the amount requested. If an increase in the fee amount is appropriate, submit a SCF Request Form by February 1.

DATES TO REMEMBER

February 1	Completed requests for new special course fees, changes to current fees, or fee cancellations are due to the Provost's Office.
May	Board of Governors reviews fees.
June 30	Fiscal year end for special course fee accounts.
August 15	Annual Review Forms due for all special course fee accounts if the annual revenue for the account does not exceed the \$200 minimum or Business and Financial Services requests one for the account.
End of each semester	Any applicable refunds must be made.

FORMS

[Complete List of Special Course Fees](#)

[Special Course Fee Request Form - standard](#)

[Special Course Fee Request Form - ranged](#) (use *only* if your requested fee has a range)

[Annual Review Form](#)