

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 required equipment rental, animal maintenance, travel for field trips, required "special" expendable materials, etc. Special course fee revenues must be used for costs directly related to the classes for which they are charged.

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 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 under Section V, Fee Type A, paragraph 4.
- Classroom space or utility costs and building remodeling or maintenance on/in any University facility.
- Usual classroom equipment and maintenance such as desks, chairs, tables, blackboards, chalk, computer projection and upkeep, television monitors, projection screens.
- Administrative support staff in academic colleges and departments and administrative offices.
- Textbooks and other required printed or hardcopy learning materials, other than fees for access to digital materials as provided in Section V, Fee Type A, paragraph 2.
- Expenses associated with experimental courses. These are excluded since the courses are still developmental and notification of the course offering, and therefore the fees, may not follow the usual procedures.
- Honoraria or travel expense reimbursement for guest lecturers.

- Honoraria for off-campus instructors/supervisors of field placements.

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, Provost's Office, Chair
- College Dean*
- Academic Department Head*
- Accounting Technician, Academic Department*
- Budget Officer, Office of the Provost
- Registrar, Registrar's Office, or designee
- Curriculum Program Specialist, Provost's Office
- 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 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 Student Course Fees;
2. Appointing an individual to be the “Responsible Person/Fiscal Officer for COURSE sub-fund (25 account)” in the Kuali Financial System for a given course fee (note: tech fees fall within the COURSE subfund; however, this manual only covers those accounts for Special Course Fees. Tech fees can be designated as 259xxxx);
3. Coordinating training for a new “Responsible Person/Fiscal Officer” for COURSE sub-fund (25 account);
4. Ensuring activities and expenditures in COURSE sub-fund (25 account) 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 by the Dean of the College annually;
5. Maintaining documentation of the COURSE sub-fund (25 account) 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;
6. Participating in all required audits of the SCF accounts; and
7. 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/Fiscal Officer for the COURSE sub-fund (25 account) must be identified on the initial 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. The account's fund balance is appropriately cleared and closed, if the special course fee has been canceled in writing to the Vice Provost for Undergraduate Affairs;
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; and
 6. Informing the Vice Provost for Undergraduate Affairs upon any vacancy of the Responsible Person/Fiscal Officer on a COURSE sub-fund (25 account).

V. DEFINITIONS OF FEE TYPES

Colorado State University special course fees are categorized into four types. Examples of costs for which special course fees may be assessed are included with the definition for each fee type. All fees will be collected in the COURSE sub-fund (25 account). The fees may be assigned to individual accounts or to an account that encompasses related courses, e.g., sculpture, first aid, etc. Each special course fee must exceed \$200 in annual revenue in years when the course is offered.

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, or within the academic year basis (Fall, Spring and Summer sessions), for:

1. The rental and/or use of nonacademic facilities and equipment (e.g., ice skating rinks, bowling alleys, scuba diving gear);
2. License or access fees required to access digital learning objects, as approved by the CSU Bookstore, Vice President for Information Technology/Dean of Libraries, or other appropriate University official, but this does not include charges that would normally be funded from technology fees;

3. The institutional costs for field placements, including long-distance phone calls and postage, and travel costs of the Colorado State coordinator;
4. 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;
5. The transportation of students and their accompanying supervisor for courses requiring off-campus trips. Notes:
 - a. May not include honoraria for off-campus instructors or supervisors.
 - b. May not include housing or per diem food expenses for accompanying instructors or supervisors.
 - c. May not include per diem food expenses for students.

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	\$2900
TOTAL	\$5250 (150 students = \$35 per student)

- (b) This fee is requested for field trips to local areas and Cameron Pass to measure snow pack and liquid water content.

Estimated cost:

3 half-day field trips: van for half day is \$25 x 3 trips	\$75
Estimated 60 miles/trip - 60 mi. x .17/mile x 3 trips	\$30.60
2 full-day field trips: van for 1 day is \$33 - \$33 x 2 trips	\$66
Estimated 100 miles/trip - 100 mi. x .17/mile x 2 trips	\$34
Park fees on full-day field trips	\$4
TOTAL	\$209.60
(8 students = \$26.20 per student)	

Type B Course Fee

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

1. Materials actually used by the student in the creation, construction, and/or fabrication of a class project (e.g., canvas for painting, wood or stone for sculpting, film for documentaries and artistic films, 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, 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 materials to do stress testing; body fat analysis; pulmonary function testing; metabolic testing; blood lipid analysis; cardiovascular evaluation. Materials 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 or year, 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 discontinuance of a specific course. If the course (for which a Type D fee is approved) is discontinued (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

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. 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.

In some cases, e.g., travel expenses that may vary from one term to the next, a variable fee is requested. The actual amount, determined and assessed by the department in a given term, would be the same for each student enrolled in the course for a particular term.

For variable fees, indicate the anticipated average per student (or per credit) per term and the anticipated maximum per student (or per credit) per term. There may be a range of \$x/credit to a maximum of \$y, in which case both areas would need to be completed.

Variable fees are assessed by the department through Student Accounts Receivable. (Refer to –section VII for Collection and Distribution Procedures)

VI. APPLICATION AND APPROVAL PROCEDURES

The deadline for submitting requests to the SCF Committee is February 1 (or the nearest workday prior to this date) of each year. The requests received by this date, and subsequently approved, may have an effective semester no earlier than summer session of the same calendar year.

Each request for a new or increased 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 semester and will be completed before registration for fall semester begins. All requests approved by the Board of Governors will be appropriately published to provide notification to students. This published list must include the proposed new amount of each fee and state that these new or changed fees are proposed to be effective fall semester.

Completion of Special Course Fee Request Form

The Special Course Fee Request form (see Appendix B) is completed by providing the following information:

1. Academic Department and Department Number;
2. Responsible Person (i.e., Responsible Person/Fiscal Officer for COURSE sub-fund (25 account)), who receives reports, has signature authority on the account, and is responsible for reporting and monitoring; see section IV);
3. Effective Semester (i.e., the first term in which the fee is to be assessed; see New Fee or Increasing/Decreasing an Existing Fees above);
4. Course Number, Title, Credit, and Enrollment;
5. Type and Amount of Fee Requested - It is possible to request more than one type of fee per course at the same time. Complete all applicable information on only one Fee Request form (see Definition of Fee Types and Other Definitions, section V);

6. Estimated Total Annual Revenue);
7. Account Title (assigned by Responsible Person/Fiscal Officer for COURSE sub-fund (25 account); maximum of 20 characters). This can be any combination of alpha and/or numeric characters which identifies the account for the department;
8. 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 a detailed explanation of the changed circumstances or changed course learning objectives that require the imposition of a fee.

NOTE: For the annual review, the classification of expense should be broken down by total cost in the course, as shown in the first example, rather than by cost/student.

- 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 use the fee revenue regularly for a different expense than the one approved on the Special Course Fee Request, a new form (Change to Existing Fee) should be submitted by February 1 (or the nearest workday prior to this date) of each year to change the expense justification for that special course fee, even if the amount will remain the same.

- d. Justification for Canceling a Fee

If a department finds that it is no longer necessary for a fee to be assessed for a course, e.g., field trips are no longer taken, a memo must be sent to the Provost's Office requesting that the fee be deleted and the effective term of deletion.

Fees may also be canceled via the annual review process (see Appendix C) with written explanation of the reasons for cancellation.

The fund balance of the associated account must be brought to zero and the account closed via the Kuali Financial System from the Responsible Person/Fiscal Officer for the COURSE sub-fund (25 account). If the fund balance is a surplus balance, it must be brought to zero within the directions outlined in the Guidelines for Plans to Utilize a Surplus Fund Balance section of this manual. If the fund balance is a deficit, the deficit must be covered by a departmental account in the same fiscal year as the fee was dropped.

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

In some cases, fees may be assigned to an account that encompasses related courses (see section V). A common account number may be requested by sending a memo to the Vice Provost for Undergraduate Affairs which includes a justification for the request. (e.g., courses X and Y are using a collective supply of materials, and it is not feasible to separate supplies per student into individual accounts.)

9. Preliminary Signatures: Department Head/Chairperson and Dean of the College

These individuals are to assure the accuracy of the Special Course Fee Request form and Special Course Fee Annual Review form.

Review of Submitted Requests

1. When the form has been completed and the preliminary signatures obtained, the form is forwarded by the Dean's office to the Provost's Office for verification of course data. 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 is appropriate. If the SCF Committee determines that the request meets the established criteria, they will recommend to the Provost that the course be included in the special course fee list. If the SCF Committee determines that the request does not meet the established criteria, it will refer the matter back to the proposing

department head to make any necessary corrections and resubmit the request, if desired.

3. Once the Provost has approved the proposed course fees, the special course fee list will be routed through the appropriate Colorado State University administrative channels and then be submitted to the Board of Governors for approval. The report to the Board on Special Course Fees will include current fees and the proposed fees, from which the change amount may be determined.

Following Board of Governors approval, the request will be returned to the Provost's Office and sent to Business & Financial Services for assignment of the account number. Notification of the action taken on the request will be made to the following offices:

- a. Initiating Responsible Person/Fiscal Officer for COURSE sub-fund (25 account) in the department College dean's office business officer;
- b. Business and Financial Services-Accounts Receivable; and
- c. Business and Financial Services - Campus Services.

Fees that are assessed through the registration system will be coded by the Provost's Office as soon as the approval notification is received.

4. Requests that do not meet the criteria will be returned to the initiating department and college dean with a memo or e-mail explaining these concerns. The department may then revise the request and resubmit it through the same channels.

VII. COLLECTION AND DISTRIBUTION PROCEDURES

All special course fees will be assessed and collected through normal student accounts receivable 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 must be expended during the semester in which they were collected and account balances must be brought to zero at the end of the semester.

If refunds are required, they should be completed within the same semester as the associated fee was charged. This will facilitate locating and crediting the necessary students in an efficient manner.

Fixed Fee Assessment

Fixed fees will be assessed through the registration system.

Variable Fee Assessment

Variable fees will be assessed by appropriate academic departments (normally at the beginning of the term) and processed through Student Accounts Receivable (refer to "Refunds", section VII).

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 (25 account) which has been established for the specific course fee.

One 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.

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 unless the fee provides a service, piece of equipment, or supplies for individual students and has already been expended for the purpose established in the special course fee request. Departments that wish to request fees that fit this description must complete the fields on the request form and provide justification for the request before its approval.
 - b. Students withdrawing during the "W" withdrawal period will receive no refund and are assessed the entire fee through their student account. There may be unusual situations that could justify a refund (see section VIII).
 - c. Students withdrawing from the University for the semester 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

- 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/Fiscal Officer for COURSE sub-fund (25 account). 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 accounts. This should be done as soon as possible upon determination the activity or expenditure will not occur.

Balances of \$20 or more per student must be refunded to students. If the resulting refund is less than \$20 per student, the Department must submit a Plan to Utilize a Surplus Fund Balance, described later within this document.

- 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. Please see above on minimum refund requirements.
- c. 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.

VIII. REVIEW PROCEDURES

Monthly Review Procedures

Ongoing (monthly) reviews of the Special Course Fee accounts are the responsibility of the Responsible Person/Fiscal Officer for the COURSE sub-funds (25 accounts) 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 (FPI);
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" (section VII).

Annual Review Procedures

Following the Business & Financial review of the COURSE subfund (25 account) in May, the Special Course Fee Committee will hold departments accountable for COURSE sub-funds (25 account).

1. On an annual basis COURSE sub-funds (25 account) 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. No less than once every five years a COURSE sub-fund (25 account) will be subject to the Annual Review process. Particular attention will be paid to accounts with the following conditions: deficit remaining on June 30, zero annual revenue, and 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 (25 accounts) for Special Course Fees.
3. The Special Course Fee Annual Review form (see Appendix C), will be reviewed by the Responsible Person/Fiscal Officer for that COURSE sub-fund (25 account) and must be submitted with a plan to the Office of the Provost by August 15. Refer to the Guidelines for Plans to Utilize a Surplus Fund Balance and Guidelines for Plans to Cover a Deficit Fund Balance in this manual for the contents of these justification/plans.
4. In the event that the nature of the expenditures does not allow a fund balance approximating zero at fiscal year-end, a relevant range may be determined as an exception. These exceptions should be requested and substantiated on the Special Course Fee Annual Review form. Approval of the fee will also constitute approval of a fund balance within the specified range. If these accounts' fund balances exceed this approved relevant range, the above review process would apply and the

plan/justification, along with the Special Course Fee Annual Review form, must be submitted.

Guidelines for Plans to Utilize a Surplus

A plan for managing a surplus fund balance in the Kualu Financial System for COURSE sub-fund (25 account) will be required by Business and Financial Services along with the Special Course Fee Annual Review form to the SCF Committee. 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—in section V. These balances may not be used to cover a deficit balance of another COURSE sub-fund (25 account);
3. Whether a reduction in the fee amount is appropriate and the supporting reasoning for this position;
4. If a refund is or is not appropriate and the supporting reasoning. Remember that refunds should be completed within the same semester as the fee was collected whenever possible in order to efficiently process these refunds. Refunds should always be considered as the first alternative use of a surplus balance.

Guidelines for Plans to Cover a Deficit Fund Balance

If the fund balance in a COURSE sub-fund (25 account) 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, a justification must also be submitted along with the Special Course Fee Annual Review form to the SCF Committee. The justification plan should include the following:

1. Why the balance exists;

2. A copy of the Kualu 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 Special Course Fee Request form by the following February 1st with the effective semester for the new amount.

DATES TO REMEMBER

February 1	Completed requests for new special course fees, increases to current fees, or fee cancellations are due to the Provost's Office.
May	Board of Governors reviews fee changes.
June 30	Fiscal year end for special course fee accounts.
August 15	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	Fees must be refunded to students if applicable

FORMS

[Complete List of Special Course Fees](#)

[Special Course Fee Request Form](#)

[Annual Review Form](#)