

Accounting for Special Course Fees

PDI Presented by Campus Services



Colorado State University

Course Objectives

- SCF Manual, List of Approved SCFs, and Forms
- What are Special Course Fees?
- Special Course Fee (SCF) - Fee Types
- SCF New/Change/Cancel Request Form
- SCF Annual Review Form
- Student Refunds
- SCF Deficit Coverage
- Cancelling SCFs and closing accounts
- SCF Resources



SCF Manual, List of Approved SCFs, and Forms

SCF resources are found on the Office of the Provost & Executive Vice President website under the [Faculty Policies, Forms & Resources](#) page under Special Course

Fee Manual and Forms section:

- SCF Manual
- Complete List of Approved SCFs for Academic Year 2022-23
- SCF Request Form – Standard (Excel)
- SCF Request Form - Fees with Ranges (Excel)
- SCF Annual Review Form (Excel)



What are Special Course Fees?

- Mandatory fees assessed when students enroll in specific courses
- Courses have cost intensive components that cannot be provided through tuition
- SCFs can be FIXED or VARIABLE:
 - FIXED fees – set amount that is the same for each student enrolled in the course
 - Assessed automatically through the registration system
 - VARIABLE fees – amounts assessed each student enrolled in the course based on expenses that fluctuate like for expendable materials or damage to and/or non-return of equipment
 - Assessed by the department through Student Accounts Receivable
- SCFs can be set up as a range:
 - Trip to Rocky Mountain National Park one semester and the next semester is to Hawaii
 - Students in a field placement that requires a criminal background check – some students already have a criminal background check and don't need to pay for that again



SCF – Fee Types

Type A – Fixed or variable fee for costs incurred on a semester-by-semester basis

Type B – Fixed or variable fee based on actual use of expendable materials in the course

- Materials used by the student to create/construct/fabricate class projects leading to a product that becomes the student's property
- Materials supplied by the department due to inability to make individual purchases economically, or other unusual costs

Type C – Variable fee based on damage to and/or non-return of equipment used in the course

Type D - Fixed fee based on amortized depreciation of equipment used in the course



SCF – Type A Examples

- Rental and/or use of non-academic facilities and equipment:
 - Livestock boarding
 - Ice skating rinks
 - RMNP entrance fees
 - CSU Mountain Campus fees
- Special services required to meet curricular accreditation requirements:
 - Purchase of livestock and laboratory animals, including feeding and care
 - Live models used in art
 - Instrument tuning
 - Individual private lessons
 - Other services
- Transportation of students and the instructor for courses requiring off-campus trips
- Lodging and per diem for students for courses requiring off-campus, overnight trips



SCF – Type B Examples

- Materials used by the student to create/construct/fabricate class projects leading to a product that becomes the student's property:
 - Canvas for painting; consumable materials for welding, plumbing and electrical labs; fabric for apparel; wood or stone for sculpting; film for documentaries; etc...
- Materials supplied by the department due to inability to make individual purchases economically, or other unusual costs:
 - Photo processing chemicals; materials for physiological testing; materials to build small construction projects; supplies to conduct experiments; etc...



SCF – Type C Examples

Glassware used in a laboratory: beakers; test tubes; vials; jars, etc...

Butterfly nets

Specialized equipment

NOTE: The fee must be refunded if the student returns the equipment. The amount refunded can be reduced if any of the equipment is broken and/or not returned.



SCF – Type D Examples

- Used for specialized equipment used in the course such as technical instruments used in a laboratory
- Fees are FIXED and are held in the SCF Account to be used for future upgrade, replacement or repair costs
- Fees are based on the % of the equipment's use that is dedicated to instruction in the course and the anticipated life of the equipment
- Fees collected in Type D can only be used for replacement, repair or upgrade of the specialized equipment approved in the SCF Request



SCF New/Change/Cancel Request Form

- Form and other resources are found on the Office of the Provost & Executive Vice President website under the [Faculty Policies, Forms & Resources](#) page under Special Course Fee Manual and Forms
- Form submitted by February 1st of each year to the Special Course Fee Committee, chaired by the Vice Provost
- Reviewed and approved by: SCF Committee, Provost, President and the Board of Governors
- If approved, the new/changed fee will be effective for the Fall (FA) of the upcoming academic year
- If approved, the fees are published to provide notification to students



SPECIAL COURSE FEE – NEW, CHANGE or CANCEL REQUEST

All requests must be submitted to the Office of the Provost by February 1.

Office Use Only: SCF Committee Received _____ SCF Committee Approved _____ BOG Approved _____

Select one:

New Fee

(complete entire form)

Change in Existing Fee

(complete all yellow shaded areas)

Cancel Fee

Check box if the class is provided through CSU Online:

Check box if a dual listing:

Academic Department _____

Department Number _____

Responsible Person _____

Effective Semester FA

Accounting Contact _____

Phone Number _____

Course Number _____

Course Title _____

(as worded in the General Catalog)

Account Title _____

(as worded in Kuali)

Credits _____

Annual Enrollment _____

Account Number _____

CURRENT Fee per Student \$ -

REQUESTED Fee per Student \$ -

Estimated Total Annual Revenue (must exceed \$200) \$ -

Type and Amount of Fee Requested (this section must be completed manually)

Type A	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type B	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type C	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type D	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Total	\$ - per student	<u>OR</u>	\$ - per credit hour

If the Amount of Fee Requested is less than the Estimated Fee per Student (Page 3), please explain the difference on Page 2.

Select:

Fixed Fee

Variable Fee

Select:

Refundable

*Non-Refundable

**If Non-Refundable, supply justification on page 2.*

Classification of Expense using Object Codes (this section will populate from page 3)

	<u>Current Fee</u> <small>(if applicable)</small>	<u>New Fee</u>
Travel (6000-6199)	\$ -	\$ -
Services (6601-6699)	\$ -	\$ -
Supplies (6200-6299)	\$ -	\$ -
Equipment (8100-8999)	\$ -	\$ -
Other	\$ -	\$ -
Total	\$ -	\$ -

Enter request justification on page 2 and expense details on page 3.

Reason for cancellation: _____

Required Signatures – If Request is a dual listing, signatures from both Departments and both Colleges are required. If the dual listed course is in the same Department and/or the same College, sign twice.

SCF New, Change, or Cancel Request Form

(Standard form)

- New Fee / Change in Existing Fee / Cancel Fee
- Academic Department
- Department # - 4-digit code where the account is located
- Responsible Person
- Effective Semester – FAXX (the year this rate is effective in)
- Course # - ECE202
- Account Title – name of account in KFS
- Account # - 25xxxxx
- Credits
- Annual Enrollment
- Current Fee per Student
- Requested Fee per Student
- Type and Amount of Fee Requested
- Fixed or Variable Fee
- Refundable or Non-Refundable



SPECIAL COURSE FEE – NEW, CHANGE or CANCEL REQUEST

All requests must be submitted to the Office of the Provost by February 1.

Office Use Only: SCF Committee Received _____ SCF Committee Approved _____ BOG Approved _____

Select one:

New Fee

(complete entire form)

Change in Existing Fee

(complete all yellow shaded areas)

Cancel Fee

Check box if the class is provided through CSU Online:

Check box if a dual listing:

Academic Department _____

Department Number _____

Responsible Person _____

Effective Semester FA

Accounting Contact _____

Phone Number _____

Course Number _____

Course Title _____

(as worded in the General Catalog)

Account Title _____

(as worded in Quali)

Credits _____

Annual Enrollment _____

Account Number _____

CURRENT Fee per Student \$ _____

-

REQUESTED Fee per Student \$ _____

-

Estimated Total Annual Revenue (must exceed \$200) \$ _____

-

Type and Amount of Fee Requested (this section must be completed manually)

Type A	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type B	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type C	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type D	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Total	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour

If the Amount of Fee Requested is less than the Estimated Fee per Student (Page 3), please explain the difference on Page 2.

Select:

Fixed Fee

Variable Fee

Select:

Refundable

*Non-Refundable

**If Non-Refundable, supply justification on page 2.*

Classification of Expense using Object Codes (this section will populate from page 3)

	<u>Current Fee</u> <small>(if applicable)</small>	<u>New Fee</u>
Travel (6000-6199)	\$ _____	\$ _____
Services (6601-6699)	\$ _____	\$ _____
Supplies (6200-6299)	\$ _____	\$ _____
Equipment (8100-8999)	\$ _____	\$ _____
Other	\$ _____	\$ _____
Total	\$ _____	\$ _____

Enter request justification on page 2 and expense details on page 3.

Reason for cancellation: _____

Required Signatures – If Request is a dual listing, signatures from both Departments and both Colleges are required. If the dual listed course is in the same Department and/or the same College, sign twice.

SCF New, Change, or Cancel Request Form

(Standard form)

- Page 1 of 3
- Type A, B, C or D Fee Amount per Student - use information on the Fee Types from Pg 3
- Classification of Expense will auto-populate from Pg 3
- Once complete, save and convert to pdf format to be signed and submitted



SCF New, Change, or Cancel Request Form

(Standard form)

Detailed Special Course Fee Request Justification:

If not enough room, use an additional sheet. *(If you overfill this box, your text will not show when the file is converted to a PDF!)*

If the Amount of Fee Requested is less than the Estimated Fee per Student (Page 3), please explain the reason for the department intentionally charging less than the anticipated amount. Please explain how the department will cover excess expenses.

If you selected "Non-Refundable" on page 1, provide specific justification:

- Page 2 of 3
- Provide Justification for the Special Course Fee
- Include a reason if the Amount of the Fee Requested is Less than the Estimated Fee per Student
- Provide Justification if “Non-Refundable” was marked on Pg 1



Course Number 0 Course Title 0 Account number 0

* If this is a request for a change in an existing fee, enter both the Old Cost and the New Cost. If this is a new fee, only complete the New Cost column. List expenses in as much detail as possible. Use costs for the academic year, not semester. For example, if you take one field trip per semester and the field trip cost is \$1,000, then the total cost for the academic year is \$2,000 (cost for Fall and Spring).

Travel	<i>Old Cost*</i>	<i>New Cost</i>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Travel	<u>\$ -</u>	<u>\$ -</u>

Services	<i>Old Cost*</i>	<i>New Cost</i>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Services	<u>\$ -</u>	<u>\$ -</u>

Supplies (include equipment less than \$5,000)	<i>Old Cost*</i>	<i>New Cost</i>
Consumables Less Than One Year (Indicate Type A or Type B)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total of Less Than One Year	<u>\$ -</u>	<u>\$ -</u>
Consumables More Than One Year - Type D		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total of More Than One Year - Type D (Include on Amortization Schedule)	<u>\$ -</u>	<u>\$ -</u>
Total Supplies	<u>\$ -</u>	<u>\$ -</u>

Revised, December 2021

SCF New, Change, or Cancel Request Form

(Standard form)

- Page 3 of 3
- Travel and Services are Type A
- Supplies can be either Type B or Type D if they can be used more than once (non-expendable)
- Totals for Type A, B and D are used for Pg 1
- NOTE: If the SCF has a Type D fee, an amortization schedule must be attached



SPECIAL COURSE FEE – NEW, CHANGE or CANCEL REQUEST

All requests must be submitted to the Office of the Provost by February 1.

Office Use Only : SCF Committee Received _____ SCF Committee Approved _____ BOG Approved _____

Select one:

New Fee **Change in Existing Fee** **Cancel Fee**

(complete entire form) (complete all yellow shaded areas)

Check box if the class is provided through CSU Online:
Check box if a dual listing:

Academic Department _____	Department Number _____
Responsible Person _____	Effective Semester <u>FA</u>
Accounting Contact _____	Phone Number _____
Course Number _____	Course Title _____
<small>(as worded in the General Catalog)</small>	
Account Title _____	
<small>(as worded in Kuali)</small>	
Credits _____	Annual Enrollment _____
	Account Number _____

<u>CURRENT FEE</u>	\$	-		-		<u>REQUESTED FEE</u>	\$	-		-	
		<small>Low</small>		<small>High</small>				<small>Low</small>		<small>High</small>	
Estimated Total Annual Revenue (must exceed \$200)			\$	-	\$	-		<small>Low</small>		<small>High</small>	

Type and Amount of Fee Requested (this section must be completed manually)					
Type A	\$	_____	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type B	\$	_____	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type C	\$	_____	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
Type D	\$	_____	\$ _____ per student	<u>OR</u>	\$ _____ per credit hour
TOTAL	\$	-	\$ - per student	<u>OR</u>	\$ - per credit hour
		<small>Low</small>	<small>High</small>		<small>Low</small> <small>High</small>

If the Amount of Fee Requested is less than the Estimated Fee per Student (Page 3), please explain the difference on Page 2.

Select: Fixed Fee Variable Fee Select: Refundable *Non-Refundable

**If Non-Refundable, supply justification on page 2.*

Classification of Expense using Object Codes (this section will populate from page 3)				
		Current Fee (if applicable)		New Fee
Travel (6000-6199)	\$	-	\$ -	\$ -
Services (6601-6699)	\$	-	\$ -	\$ -
Supplies (6200-6299)	\$	-	\$ -	\$ -
Equipment (8100-8999)	\$	-	\$ -	\$ -
Other	\$	-	\$ -	\$ -
Total	\$	-	\$ -	\$ -
		<small>Low</small>	<small>High</small>	<small>Low</small> <small>High</small>

Enter request justification on page 2 and expense details on page 3.

Reason for cancellation: _____

Required Signatures – If Request is a dual listing, signatures from both Departments and both Colleges are required. If the dual listed course is in the same Department and/or the same College, sign twice.

SCF New, Change, or Cancel Request Form

(Ranged form)

- Ranges are used for instances when field trips and related costs differ between even/odd years or FA / SP semesters
- Also used when a field placement requires a criminal background check. Some students already have the background check that is still current; therefore, they don't need to pay again
- The Range is shown for each Fee Type (A, B, C, D) as Low to High
- Note that everything is still required similar to the Standard form; however, this form has a range for each Type of Fee



Detailed Special Course Fee Request Justification:

If not enough room, use an additional sheet. *(If you overfill this box, your text will not show when the file is converted to a PDF!)*

If the Amount of Fee Requested is less than the Estimated Fee per Student (Page 3), please explain the reason for the department intentionally charging less than the anticipated amount. Please explain how the department will cover excess expenses.

If you selected "Non-Refundable" on page 1, provide specific justification:

SCF New, Change, or Cancel Request Form

(Ranged form)

- Page 2 of 3
- Similar Justifications are needed (like the Standard form)
- The Justification should also include information on why the SCF needs to be a range rather than a single fee
 - EX: Even numbered years will take a 1-week trip to RMNP. Odd numbered years will take a 1-week trip to Grand Teton National Park which is much farther and more costly for transportation and lodging








Special Course Fee – Monthly Duties

Departments need to complete SCF duties on a monthly basis:


- Verify all expenses are compliant with the intent of the SCF outlined on the request form
- Verify all expenses are compliant with the guidelines of the SCF Manual
- Verify all expenses are compliant with University Financial Rules and Financial Procedure Instructions
- Ensure that journal entries to correct errors are completed timely
- Note that a University withdrawal by a student may result in a pro-rated refund of a SCF
 - This should be taken into account when completing the Annual Review because you will end up with a fraction of a student for revenue/refund purposes
- Ensure refunds are processed timely

Special Course Fee - Annual Review

- Each year, Campus Services selects certain SCF accounts to be audited based on criteria such as:
 - SCFs with Type D fees 
 - SCFs where Ending Fund Balance (FB) is in Deficit (negative balance) 
 - SCFs where Ending FB \geq Total Revenue 
 - SCF Accts not reviewed in last 5 years 
 - SCFs cancelled but the account has not been closed yet 
 - SCFs where Total Revenue is $<$ \$200 per year
- FY22 – 169 of 372 accounts were selected for audit
- FY21 – 153 of 352 accounts were selected for audit

 *Indicates the SCF is required to be reviewed annually by Campus Services and the SCF Committee*

SCF - Annual Review cont'd...

- Each SCF should have an Annual Review prepared each year, even if not selected for audit by Campus Services
 - Provides information for status of the account's FB (surplus or deficit)
 - The accountant **must tie the figures to Kual**
 - Helps to determine if / how much a per student refund should be per term (FA, SP and SU) – Refund required if $\geq \$5/\text{student}$ 
 - Provides information for the department and faculty to determine if the fee is too high, too low, or OK and if they need to submit an SCF Request Form by February 1st
- Important to have the most recent approved and “in effect” SCF Request Form to calculate fee revenue and/or refunds by Type of Fee (Kristin has created a folder in the OneDrive for SCF Account Contacts which will have your forms and audits) [Special Course Fees - Account Contacts](#)
- If Ending FB is in deficit (a negative balance), the department is required to move SCF expenses off of the SCF account to a department account

 *Indicates a REQUIREMENT*

Campus Services - Course Fee Report

Fiscal Officers can access the Campus Services – Course Fee Report to obtain student counts for the Annual Review

- <https://wsnet2.colostate.edu/cwis12/bfsapp/cs/CourseFee.aspx>

- Select the SCF Account #

- Select the Term Code – YYYYXX where Y = Year and X = Term Code:

- Spring (SP) = 10

- Summer (SU) = 60

- Fall (FA) = 90

- EX: “202190” is Fall 2021

- Select “Get Report” or “Export to Excel”



wsnet2.colostate.edu/cwis12/bfsapp/cs/CourseFee.aspx

Admin AppRes - Ho... BFS Campus Services Colorado State Uni... RAMweb | Colorad... My Learning | Color... Object_Code_Listin... Report Manage

RODUCTION, MACHINE: WSNT2 Current Logged in user: krisk Logout Department of Business & Financial Services Campus Portal

Campus Services - Course Fee Report

If you do not see any Account Numbers available in the drop down, contact your fiscal officer.

Select Account Number: --- Select Account Number ---
 Select Term Code: --- Select Term ---

Get Report Export to Excel

**Report may take a minute to generateA format warning may pop up when opening the report.
 Click Yes to open the file.*

No data available. Please select Account Number and Term Code.

Campus Services - Course Fee Report

If you do not see any Account Numbers available in the drop down, contact your fiscal officer.

Select Account Number: 2579400 Human Origins And Variation Laboratory Ap121
 Select Term Code: 202160 Summer Session 2021

Get Report Export to Excel

**Report may take a minute to generateA format warning may pop up when opening the report.
 Click Yes to open the file.*

CSU_ID	NAME	TERM_CODE	DETAIL_CODE	DETAIL_CODE_DESC	CREDIT_ACCOUNT	CREDIT_OBJECT_CODE	CREDIT_SUB_ACCOUNT	CREDIT_SUB_OBJECT	AMOUNT
	Radford, Hope E.	202160	KL0L	ANTH 121 Course Fee	2579400	4363			0
	Keel, Jessica R.	202160	KL0L	ANTH 121 Course Fee	2579400	4363			30
	Hansell, Reid M.	202160	KL0L	ANTH 121 Course Fee	2579400	4363			30
	Laird, Anna K.	202160	KL0L	ANTH 121 Course Fee	2579400	4363			30

Available Balances Lookup ?

* Fiscal Year: ?

* Chart Code: ?

* Account Number: ?

Sub-Account Number: ?

Object Code: ?

Sub-Object Code: ?

Consolidation Option: Consolidation Detail Exclude Sub-Accounts

Include Pending Ledger Entry: No Approved All

Search Results

Fiscal Year	Chart Code	Account Number	Sub-Account Number	Object Code	Sub-Object Code	Budget Amount	Actuals Amount	Encumbrance Amount
2021	CO	2579400	*ALL*	1100	*ALL*	0.00	19,638.95	0.00
2021	CO	2579400	*ALL*	1410	*ALL*	0.00	396.00	0.00
2021	CO	2579400	*ALL*	2100	*ALL*	0.00	0.00	0.00
2021	CO	2579400	*ALL*	2515	*ALL*	0.00	324.88	0.00
2021	CO	2579400	*ALL*	3000	*ALL*	0.00	7,802.52	0.00
2021	CO	2579400	*ALL*	4362	*ALL*	12,000.00	0.00	0.00
2021	CO	2579400	*ALL*	4363	*ALL*	0.00	754.38	0.00
2021	CO	2579400	*ALL*	4364	*ALL*	0.00	6,165.00	0.00
2021	CO	2579400	*ALL*	4365	*ALL*	0.00	5,070.00	0.00
2021	CO	2579400	*ALL*	6200	*ALL*	12,000.00	0.00	0.00
2021	CO	2579400	*ALL*	6201	*ALL*	0.00	81.83	0.00

Kuali – Available Balances

- Perform a Kuali Available Balances Lookup to obtain the balances by Object Code for the SCF account for the Annual Review
- Use Actuals Amount, not Encumbrance Amount
- Amounts on the Annual Review should be tied out to the balances in Kuali
- Revenue Object Codes:
 - OC4363 – SU Course Fees
 - OC4364 – FA Course Fees
 - OC4365 – SP Course Fees
- Also pull Available Balances for the new FY to check OC3000 – Beginning FB to the Ending FB



Special Course Fee Annual Review Form

- SCF Annual Review form is set up by Fee Type: A, B C and D
- Budget is entered by Fee Type and by major category of expense
- Beginning FB must be recorded in the appropriate Fee Type column (per PY Ending FB)
 - If SCF audited in the PY, use the Audited Ending FB at 6/30 for breakout of Beg Fund Bal
- Amounts from PY incurred in the Current FY under review must be split out by Fee Type as appropriate, such as Refunds, Deficit Reimbursements, Summer Deferred Rev and Exp



SPECIAL COURSE FEE ANNUAL REVIEW
Please provide information in light yellow cells.

Fiscal Year Ending ⁽¹⁾						
Department Number						
Course Number						
Account Number						
Account Title						
Fee Amount ⁽²⁾						
Term(s) Course was Offered						
(Please Indicate FA, SP, SU, None)						
Number of Students		FA #	SP #	SU #		
When will the course be offered next?						
Classification of Expense by Object Codes (from most recently approved request)						
Budgeted Expenditures ⁽³⁾						
Travel (6000-6199)		Type A	Type B	Type C	Type D	Totals
Supplies (6200-6299)						\$0.00
Services (6600-6699)						\$0.00
Equipment (8000-8999)						\$0.00
Other						\$0.00
TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Fund Balance on July 1 ⁽⁴⁾						
		XXX.XX	XXX.XX		XXX.XX	\$0.00
Prior Year ⁽⁵⁾						
Prior Fiscal Year (FY) Refunds Made in FY Under Review ⁽⁶⁾						
		XXX.XX	XXX.XX			\$0.00
Deficit Reimbursement ⁽⁷⁾						
Summer Deferred						
Summer Expense incurred in FY Under Review ⁽⁸⁾						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Revenue						
Fees Collected ⁽⁹⁾						
Refunds for FY Under Review Made in FY Under Review ⁽¹¹⁾						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Expenditures						
Travel						
Supplies						
Services						
Equipment						
Other						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance on June 30 ⁽¹³⁾						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Complete if: you have a summer course that begins in this fiscal year						
Object Code 2515 at 6/30 ⁽¹⁴⁾						
						\$0.00
Estimated or Actual Summer expenses not in Fiscal Year ⁽¹⁵⁾						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revised Ending Fund Balance						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Refunds						
Date Refunded						
Refund per student						
Action(s) to be taken:						
<input type="checkbox"/> The deficit will be covered by a GEC. Document number _____						
<input type="checkbox"/> Refund will be made.						
<input type="checkbox"/> Attached is a plan to spend the positive balance for the benefit of future students in this course.						
<input type="checkbox"/> Department wishes to cancel fee. Reason _____						

Please print this page and sign below:

REVIEWED BY:

Responsible Person/Fiscal Officer for COURSE sub-fund	Date
Department Head/Chairperson	Date
College Dean	Date
Vice Provost for Undergraduate Affairs	Date
Campus Services Representative	Date

Revised 1/9/22

SPECIAL COURSE FEE ANNUAL REVIEW

Please provide information in light yellow cells.

Fiscal Year Ending ⁽¹⁾						
Department Number						
Course Number						
Account Number						
Account Title						
Fee Amount ⁽²⁾						
Term(s) Course was Offered	(Please indicate FA, SP, SU, None)					
Number of Students	FA #	SP #	SU #			
When will the course be offered next?						
Classification of Expense by Object Codes (from most recently approved request)		Type A	Type B	Type C	Type D	Totals
Budgeted Expenditures ⁽³⁾						
Travel (6000-6199)						\$0.00
Supplies (6200-6299)						\$0.00
Services (6600-6699)						\$0.00
Equipment (8000-8999)						\$0.00
Other						\$0.00
TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Fund Balance on July 1 ⁽⁴⁾		xxx.xx	xxx.xx		xxx.xx	\$0.00
Prior Year ⁽⁵⁾						
Prior Fiscal Year (FY) Refunds Made in FY Under Review ⁽⁶⁾		xxx.xx	xxx.xx			\$0.00
Deficit Reimbursement ⁽⁷⁾		xxx.xx	xxx.xx			\$0.00
Summer Deferred						\$0.00
Summer Expense incurred in FY Under Review ⁽⁸⁾						\$0.00
Revised Beginning Fund Balance ⁽⁹⁾		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Revenue						
Fees Collected ⁽¹⁰⁾		xxx.xx	xxx.xx		xxx.xx	\$0.00
Refunds for FY Under Review Made in FY Under Review ⁽¹¹⁾		xxx.xx	xxx.xx			\$0.00
Net Revenue Collected ⁽¹²⁾		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SCF Annual Review cont'd...

- Type A & B PY Refunds - Split by the % of the \$ amount of that Fee Type compared to the total of the other Fee Types being refunded
EX: Type A is \$10/stu. and Type B is \$15/stu. The Type A % is \$10/(\$10+\$15) or 40% and Type B is \$15/\$25 or 60%
- PY Deficits reimbursed (Type A & B) - split by the % of the \$ amount of that Fee Type compared to the total A & B Fees
- PY Summer deferred revenue to FY under review and PY Summer expenses incurred in FY under review must also be broken out by fee type
- Revenue is appropriated by the % of the Fee Type \$ amount compared to the Total Fee \$ Amount if the student count is not a whole number (fraction of a student); otherwise, use the \$ amount of the fee * student count



SCF Annual Review cont'd...

- Expenses are entered based on the type of expense incurred (Fee Type) and the major category of expense:
 - Travel / Supplies / Services / Equipment & Other
- Calculate the Ending FB as of June 30th
- Enter Summer Revenue deferred to next FY (OC2515) & Summer Expenses
- Calculate the Revised Ending FB
- Types A & B – Add the End FB on 6/30 for Type A & B together:
 - Determine if a Refund is required – Total End FB of A + B divided by # of students (Must refund if surplus \geq \$5/student)
 - Determine if a Plan to Spend is required (\geq \$20 total Ending FB Type A + B)
 - Determine if a Deficit Reimbursement is required (any amount of a deficit Ending FB Type A + B)



Actual Expenditures					
Travel		XXX.XX			\$0.00
Supplies		XXX.XX			\$0.00
Services			XXX.XX	XXX.XX	\$0.00
Equipment				XXX.XX	\$0.00
Other					\$0.00
Total Expenditures		\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance on June 30⁽¹³⁾					
		\$0.00	\$0.00	\$0.00	\$0.00
Complete if: you have a summer course that begins in this fiscal year					
Object Code 2515 at 6/30 ⁽¹⁴⁾		XXX.XX	XXX.XX	XXX.XX	\$0.00
Estimated or Actual Summer expenses not in Fiscal Year ⁽¹⁵⁾		XXX.XX	XXX.XX	XXX.XX	\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00
Revised Ending Fund Balance					
		\$0.00	\$0.00	\$0.00	\$0.00
Current Year Refunds					
Date Refunded					
Refund per student					
Action(s) to be taken:					
<input type="checkbox"/> The deficit will be covered by a GEC. Document number _____					
<input type="checkbox"/> Refund will be made.					
<input type="checkbox"/> Attached is a plan to spend the positive balance for the benefit of future students in this course.					
<input type="checkbox"/> Department wishes to cancel fee. Reason _____					

Please print this page and sign below:

REVIEWED BY:

Responsible Person/Fiscal Officer for COURSE sub-fund	Date
Department Head/Chairperson	Date
College Dean	Date
Vice Provost for Undergraduate Affairs	Date
Campus Services Representative	Date

Revised 1/9/22

SCF Annual Review - Common Errors

SCF Annual Review Common Errors

- Beginning FB is not entered based on the PY audited review and/or it doesn't tie to KFS
- Amounts from PY incurred in the Current FY are not appropriately split out by Fee Type – Error examples:
 - FA refund put under Type A or B but SP refund put under Type D (Type D wouldn't have a refund and both the FA and SP should be added up and split out b/n Type A, B or A & B proportionately)
 - Deficit reimbursement put under Type D, but Type D was in surplus (s/b put under Type A, B or A & B proportionately)
 - Summer deferred revenue is not entered
- Expense encumbrances are included in total expenses – only Actuals can be included
 - Encumbrances are not actual expenses



SPECIAL COURSE FEE ANNUAL REVIEW
Please provide information in light yellow cells.

Fiscal Year Ending ⁽¹⁾						
Department Number						
Course Number						
Account Number						
Account Title						
Fee Amount ⁽²⁾						
Term(s) Course was Offered						
(Please Indicate FA, SP, SU, None)						
Number of Students		FA #	SP #	SU #		
When will the course be offered next?						
Classification of Expense by Object Codes (from most recently approved request)						
		Type A	Type B	Type C	Type D	Totals
Budgeted Expenditures ⁽³⁾						
Travel (6000-6199)						
Supplies (6200-6299)						
Services (6600-6699)						
Equipment (8000-8999)						
Other						
TOTAL						
Beginning Fund Balance on July 1 ⁽⁴⁾		XXX.XX	XXX.XX		XXX.XX	\$0.00
Prior Year ⁽⁵⁾						
Prior Fiscal Year (FY) Refunds Made in FY Under Review ⁽⁶⁾						
Deficit Reimbursement ⁽⁷⁾		XXX.XX	XXX.XX			\$0.00
Summer Deferred						
Summer Expense incurred in FY Under Review ⁽⁸⁾						
Revised Beginning Fund Balance ⁽⁹⁾		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Revenue						
Fees Collected ⁽¹⁰⁾						
Refunds for FY Under Review Made in FY Under Review ⁽¹¹⁾						
Net Revenue Collected ⁽¹²⁾		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Expenditures						
Travel						
Supplies						
Services						
Equipment						
Other						
Total Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance on June 30 ⁽¹³⁾		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Complete if: you have a summer course that begins in this fiscal year						
Object Code 2515 at 8/30 ⁽¹⁴⁾						
Estimated or Actual Summer expenses not in Fiscal Year ⁽¹⁵⁾						
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revised Ending Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Refunds						
Date Refunded						
Refund per student						
Action(s) to be taken:						
<input type="checkbox"/> The deficit will be covered by a GEC. Document number _____ <input type="checkbox"/> Refund will be made. <input type="checkbox"/> Attached is a plan to spend the positive balance for the benefit of future students in this course. <input type="checkbox"/> Department wishes to cancel fee. Reason _____						

Please print this page and sign below:

REVIEWED BY:

Responsible Person/Fiscal Officer for COURSE sub-fund	Date
Department Head/Chairperson	Date
College Dean	Date
Vice Provost for Undergraduate Affairs	Date
Campus Services Representative	Date

Revised 1/9/22

SCF Annual Review

Common Errors

- Revenue is not appropriated between the Fee Types correctly
- Total Revenues are not tied out to Kual
- Expenses are put in the wrong Fee Type Column – Error Examples
 - Travel under Type B or D (s/b Type A)
 - Supplies under Type A (s/b Type B, D or both)
 - Services under Type B or D (s/b Type A)
 - Equip under Type A or B (s/b Type D)
- Total Expenses are not tied out to Kual
- Ending FB at 6/30/xx is not tied out to Kual under OC3000 in the next FY
- Type D amounts are not tied to the Amortization Schedule
- SU course for the current FY under review the deferred Revenue not shown or tied to OC2515 in KFS



Actual Revenue						
Fees Collected ⁽¹⁰⁾	?????	xxx.xx			xxx.xx	\$0.00
Refunds for FY Under Review Made in FY Under Review ⁽¹¹⁾	?????	?????			xxx.xx	\$0.00
Net Revenue Collected ⁽¹²⁾	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Actual Expenditures						
Travel	xxx.xx				xxx.xx	\$0.00
Supplies	xxx.xx	xxx.xx			xxx.xx	\$0.00
Services	xxx.xx	xxx.xx			xxx.xx	\$0.00
Equipment						\$0.00
Other						\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance on June 30 ⁽¹³⁾	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Complete if: you have a summer course that begins in this fiscal year						
Object Code 2515 at 6/30 ⁽¹⁴⁾						\$0.00
Estimated or Actual Summer expenses not in Fiscal Year ⁽¹⁵⁾						\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revised Ending Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expectations – Post Annual Review

Each SCF Annual Review should be analyzed to determine if the fee is appropriate or if it needs to change

- Repetitively giving a refund?
 - Fee may need to be reduced or SCF cancelled
- Repetitively going into deficit in Type A/B fees?
 - Fee may be too low and needs to be raised if expenses cannot be eliminated
- Type D fee is in deficit?
 - Fee may be too low or there may be problems with how the Amortization Schedule was set up.
 - Does the fee need to be raised?
 - Does the Amortization Schedule need to be revised?
 - Was it a one-time occurrence?
- Never any expenses?
 - Does the SCF fee need to be cancelled?

Department should complete and submit the SCF Request Form by February 1st if any changes are needed for the next academic year

Expectations – Post Annual Review cont'd...

- If the expenses have gone up, such as the Mountain Campus lodging & meals rates, then any SCFs using the Mtn Campus for lodging will need to increase their fees
 - Since the Mtn Campus Fees also have to be approved by the BOG, the SCF changes would lag behind by one academic year.

Student Refunds

Department Refunds for FIXED Course Fees:

- Students dropping a course during the Drop/Add period - Full refund to their student account automatically
- Students withdrawing after census date (after the free Drop/Add period) – No refund
- Students withdrawing from the University – Fee is prorated based on date of their withdrawal and they will get a prorated refund in their student account automatically
- Department may determine a refund is needed and would need to submit a TWARBUS form.

Department Refunds for VARIABLE Course Fees:

- The academic department has to initiate the refund via a TWARBUS form
- Students may request a refund thru the academic department offering the course. Any refund is based on actual usage of the fee and is determined by the Responsible Person for the account.
- Planned activities that have not occurred such as field trips that haven't been taken yet, should result in a refund to the student's account. If an expense already had to be paid on behalf of the student, that would reduce the refund.
- Departments may prorate fees and credit students' accounts if supplies have only been partially used.



SCF Deficit Coverage

Applies to Type A, Type B or Type A & B fees (and possibly Type D if that Type is in deficit)

- If Type A & B combined or if Type D is in deficit, the department must move over expended amounts to a department account
- Do not move them to another SCF account
- Complete a GLT General Ledger Transfer document to move the expenses off the SCF account and to a department account
- Need to make sure the calculation of the deficit is accurate before moving the expenses
- Should the SCF amount be increased? Submit the SCF Request Form



Cancelling SCFs and closing accounts

SCFs can be cancelled for multiple reasons:

- A course with an SCF is being cancelled and will no longer be offered
- A course with an SCF no longer needs to assess the fee due to lack of expenses
- A course with an SCF no longer needs to assess the fee due to a change to the course

Submit the SCF New/Change/Cancel Request form on February 1st of the year before the academic year in which you no longer need the fee to be assessed

SCF account cannot be closed in KFS until there is no balance under Actuals or Budget in the account, including any Student Accounts Receivable (OC1410).



SCF Resources

Training PPTs – BFS [Campus Services](#) website:

- PDI Presentations folder FY22 and soon will show FY23
- Other Training folder

SCF Manual, SCF Complete Lists, and Forms:

- Office of the Provost & Executive Vice President website under the [Faculty Policies, Forms & Resources](#) page and the Special Course Fee Manual and Forms section:
 - SCF Manual
 - Complete List of Approved SCFs for Academic Year 2022-23
 - SCF Request Form – Standard (Excel)
 - SCF Request Form - Fees with Ranges (Excel)
 - SCF Annual Review Form (Excel)



SCF Contacts

Accounting related questions? Contact BFS Campus Services BFS_Campus_Services@mail.colostate.edu

- Kris King – 491-6752 krisk@colostate.edu
- Hayley Barnes – 491-7766 hayleybn@colostate.edu
- Jim McKune – 491-4148 jlmckune@colostate.edu
- Jocelyn Florez – 491-2801 jawsflo@colostate.edu

SCF New/Change/Cancel Request questions – Vice Provost's Office and SCF Committee

- Kristin Mravinec – 491-4377 mravinec@colostate.edu



Thank you



Colorado State University