SPECIAL COURSE FEE: ANNUAL REVIEW FORM OVERVIEW
OVERVIEW

- Overview
- Purpose
- Roles
- Types of SCF
- Year End Balances
- Completing the Form
Special Course Fees (SCF) are mandatory fees that a student is assessed when enrolling in specific courses which have cost-intensive components which cannot be provided through tuition.

- Ex. Required equipment rental, animal maintenance, travel for field trips, “special” expendable materials, etc.

SCF revenues must be used for costs directly related to the classes for which they are charged.
PURPOSE OF THE SCF COMMITTEE

- Ensure accuracy and accountability of course fees
- Ensure institutional compliance with the SCF Committee’s Student Appeals Process
- **Department Head or Chair**
  - Familiar with policies and procedures related to requesting and monitoring SCFs
  - Appointing Responsible Person/Fiscal Officer for COURSE sub-fund (25-account) [Fiscal Officer]
    - Training Fiscal Officer
  - Ensuring activities are in compliance with policies and procedures of the manual
  - Participating in all required reviews of the SCF accounts
  - Complying with the University document-retention process for SCF forms and other relevant document
ROLES

- Responsible Person/Fiscal Officer for the COURSE sub-fund (25 account) – [Fiscal Officer]
  - Responding to questions regarding the specific SCF
  - Ensure compliance with the procedures in this manual
  - Ensure activity/expenditures are compliant with the policies and procedures and the most recent approved SCF new, change, or cancel request form.
  - Providing feedback to the SCF Committee for improvements to these policies and procedures
  - Inform Vice Provost for Undergraduate Affairs upon any vacancy of the Fiscal Officer
TYPES OF SCF

- **Type A**
  - Fixed or variable fee to cover costs incurred by the University on a semester-by-semester basis
    - Ex. Rental and/or use of nonacademic facilities and equipment, transportation of students in off-campus trips, etc.

- **Type B**
  - Fixed or variable fee based upon the students' use of expendable materials
    - Ex. Materials used by a student in the creation, constructions and/or fabrication of a class project, materials supplied by the department, etc.

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

- **Type D**
  - Fixed fee to provide funds for replacement or upgrade of equipment, purchased originally through department funds, that has more than 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.
Year End Balances

- **Surplus (Positive Balance)**
  - If there is a surplus at the end of the year (excluding Type D), the department needs to consider refunding the students. If the refund is $5 or more per student then a refund should be issued. If the refund is less than $5 per student, then a plan for managing a surplus will be required by B&FS.

- **Deficit (Negative Balance)**
  - If there is a deficit at the end of the year, then a GEC needs to be created to move the negative balance off of the SCF.
Discussion of:

- SCF with Deferred Revenue
- SCF with Deficit Reimbursement
- SCF with Refund Balances
**COMPLETING THE FORM - HEADER**

- **Fiscal Year Ending**: this is the fiscal year under review
- **Department Number**: the dept. # in where the account is located
- **Course Number**: The name and number of the course
- **Account Number**: KFS account number for SCF
- **Account Title**: Title of KFS account
- **Fee Amount**: matches the fee amount on the last updated New, Change, or Cancel SCF Form (form shown later in presentation)
- **Term(s) Course was Offered**: during the FY under review
- **Number of Students**: per semester, see next page on how to find number
- **When will the course be offered next**: put what semester and year

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### SPECIAL COURSE FEE ANNUAL REVIEW

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th>Department Number</th>
<th>Course Number</th>
<th>Account Number</th>
<th>Account Title</th>
<th>Fee Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>1482</td>
<td>GEOL454</td>
<td>2540700</td>
<td>Geomorphology</td>
<td>33.51</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term(s) Course was Offered</th>
<th>Number of Students</th>
<th>When will the course be offered next?</th>
</tr>
</thead>
<tbody>
<tr>
<td>SP2020</td>
<td>SP # 22</td>
<td>FA #</td>
</tr>
<tr>
<td>(Please Indicate FA, SP, SU, None)</td>
<td>SF#</td>
<td>SP21</td>
</tr>
</tbody>
</table>
The fiscal officer can get the number of students per semester by going to http://bfsapp.colostate.edu and logging in.

- On the far left side click on “Course Fee Reports.”
- This allows you to then select the Account number and Term Code (Fall 20xx, Spring 20xx, or Summer 20xx), then click “Get 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 ---

*Report may take a minute to generate

A format warning may pop up when opening the report. Click Yes to open the file.
COMPLETING THE FORM: NUMBER OF STUDENTS

- This will generate the report as shown below:
- If you want it in excel, click “Export to Excel.”
- FYI: if there is a $0 amount for a student, the student dropped the class and was issued a full refund. Do not include them in your count.

<table>
<thead>
<tr>
<th>CSU_ID</th>
<th>NAME</th>
<th>TERM_CODE</th>
<th>DETAIL_CODE</th>
<th>DETAIL_CODE_DESC</th>
<th>CREDIT_ACCOUNT</th>
<th>CREDIT_OBJEC</th>
</tr>
</thead>
<tbody>
<tr>
<td>828108590</td>
<td>Lanigan, I's E.</td>
<td>201310</td>
<td>KL6A</td>
<td>TH 264 Course Fee</td>
<td>2579140</td>
<td>4365</td>
</tr>
<tr>
<td>828152627</td>
<td>Billman, Alexander M.</td>
<td>201310</td>
<td>KL6A</td>
<td>TH 264 Course Fee</td>
<td>2579140</td>
<td>4365</td>
</tr>
</tbody>
</table>
The budget amounts should agree to the most recent approved Special Course Fee – New, Change or Cancel Request Form.

Note: The Budget for supplies should have gone under Type B.
**Beginning Fund Balance** should match object code 3000 for the current fiscal year under review.

Note: Beg FB should have been recorded as Type A and Type B rather than all under Type A. This would be determined from the prior year balance.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Object Code</th>
<th>Budget Amount</th>
<th>Actuals Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>1100</td>
<td>0</td>
<td>2,530.13</td>
<td></td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>1410</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>3000</td>
<td>0</td>
<td>$9,650.65</td>
<td></td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>4362</td>
<td>2,600.00</td>
<td>0</td>
<td>-6,722.10</td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>4365</td>
<td>0</td>
<td>-6,722.10</td>
<td></td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>6000</td>
<td>2,600.00</td>
<td>0</td>
<td>151.13</td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>6011</td>
<td>0</td>
<td>0</td>
<td>247.29</td>
</tr>
<tr>
<td>2020 CO</td>
<td>2540700</td>
<td>6201</td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Prior year** refers to any refunds or deficit reimbursements that were applicable to the previous year, but the transaction did not occur until the current fiscal year under review.

- If there is a refund it is in the 436x object code
- If there is a deficit reimbursement it would be in an expense object code (6xxx or 9xxx), and should occur only if there was an ending balance deficit in the account the previous year (i.e. the current year object code 3000 would be negative).

**Note:** The refunds should have been shown under both Type A and Type B.
Net Revenue Collected

- **Fees collected** - Includes all fees (revenue) collected that pertain to the fiscal year under review (Object Code 4363, 4364, & 4365) and excludes prior year refunds that occurred in the fiscal year under review. You may need to drill into KFS to see the Debits and Credits to understand what happened in the FY and the Course Fee Report will help you to know how many students paid the fee and received refunds.
  - OC4363 – Course Fees Summer Session
  - OC4364 – Course Fees Fall Semester
  - OC4365 – Course Fees Spring Semester

- **Refunds for FY Under Review Made in FY Under Review** - This includes all refunds for the semesters in the fiscal year under review that were also actually refunded in the fiscal year under review.

Note: For this SCF there was no revenue in FY21 due to cancellation of the Course. But if the course wasn’t cancelled it should be shown under Type A and Type B since the SCF course has both types of fees.
COMPLETING THE FORM – ACTUAL EXPENDITURES

- **Actual Expenditures** should match the (6xxx and 9xxx object codes)
- Should be recorded under each Type of Fee the SCF is approved for if the expenditures fit under that Type (i.e. Type A, B, C or D).

Note: The Supplies expenses should have posted under Type B rather than Type A.
**COMPLETING THE FORM – ENDING FUND BALANCE ON JUNE 30TH**

- **Ending Fund Balance on June 30**\(^{th}\) should match object code 3000 in Kuali for the *next* Fiscal Year.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Object Code</th>
<th>Budget Amount</th>
<th>Actuals Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>CO</td>
<td>2540700</td>
<td>1100</td>
<td>0</td>
<td>2,530.13</td>
</tr>
<tr>
<td>2021</td>
<td>CO</td>
<td>2540700</td>
<td>1410</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2021</strong></td>
<td><strong>CO</strong></td>
<td><strong>2540700</strong></td>
<td><strong>3000</strong></td>
<td><strong>0</strong></td>
<td><strong>2,530.13</strong></td>
</tr>
</tbody>
</table>

Note: The Ending FB have posted under Type A and Type B rather than just under Type A.
The Summer portion is only completed by SCFs with summer classes.

Year end balance for deferred summer revenue is object code 2515.

This is the actual or estimated expenses incurred in the next fiscal year but pertain to the summer.

This SCF account we were using did not have a summer class, but Acct 2579600 did, so this is an example from that acct.

To be completed by accounts with summer courses

<table>
<thead>
<tr>
<th>Object Code 2515 at 6/30 (11)</th>
<th>$169.20</th>
<th>$169.20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated or Actual Summer expenses not in Fiscal Year (12)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$169.20</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Number</th>
<th>Object Code</th>
<th>Sub-Object Code</th>
<th>Budget Amount</th>
<th>Actuals Amount</th>
<th>Encumbrance Amount</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>CO</td>
<td>2579600</td>
<td><em>ALL</em></td>
<td>2515</td>
<td><em>ALL</em></td>
<td>0.00</td>
<td>169.20</td>
<td>0.00</td>
<td>169.20</td>
</tr>
</tbody>
</table>
Any refunds that are applicable to the current review year, are recorded in this section. This includes refunds that are for the current review year that either happened during the review year, or after the current review year.

Account 2510700 had a refund of $717.75 in FY13, that was applicable to FY13. The form was completed as follows:

<table>
<thead>
<tr>
<th>Current Year Refunds</th>
<th>$717.75</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Refunded</td>
<td>6/28/13</td>
</tr>
<tr>
<td>Refund per student (fall students)</td>
<td>$15.95</td>
</tr>
</tbody>
</table>
Once the form is complete, depending on the ending balance or activity in the account, one of four solutions needs to be selected (unless it has a $0.00 balance)

1 – If there is a deficit in the account, a GEC needs to be created to cover the deficit and bring the balance to zero unless summer classes are included. Include the GEC doc # once it is complete.

2 – If there is a surplus in Types A, B and/or C and each student can be refunded $5.00 or more, then a refund needs to occur. The department should select this option and proceed with the refund and attach the TWARBUS reports to the SCF review form. The Type D fees are not refunded.

3 – If there is a surplus and the refund per student would be under $5.00, a Plan to Spend the surplus that will benefit future students needs to be submitted with the Annual Review.

4 – If a department no longer wishes to use the account, they should select the option to Cancel the Fee and explain the reason for cancelling. The account should be $0.00 and a KFS document needs to be done to close the account and attached to the SCF review form.
The following people in the roles below need to sign off on the Special Course Fee:

Before the form is sent to Campus Services for review, it must be signed off by the Fiscal Officer, Department Head, and College Dean.

<table>
<thead>
<tr>
<th>REVIEWED BY:</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responsible Person/Fiscal Officer for COURSE sub-fund</td>
<td></td>
</tr>
<tr>
<td>Department Head/Chairperson</td>
<td></td>
</tr>
<tr>
<td>College Dean</td>
<td></td>
</tr>
<tr>
<td>Campus Services Representative</td>
<td></td>
</tr>
<tr>
<td>Vice Provost for Undergraduate Affairs</td>
<td></td>
</tr>
</tbody>
</table>
QUESTIONS

Contact your Campus Service Representative

Kris King                      491-6752
Hayley Barnes                 491-7766