Green Comments are final ones sent to fee manager and dean.

Yellow comments are comments made to fee manager by the committee prior to the second review submittal and appeal.

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| Fee | Committee Comments |
| **Applied Music** | There was an accidental docutech charge that should not have been charged to the Applied Music fees. The charge was $5.00. The charge occurred at the end of July 2019, when the new Chair of VPA had just arrived and the position of Administrative Assistant was vacant. A faculty member incorrectly gave the Course Fee account number when ordering the printing of a document. In the future the budget manager will make certain these accidental charges are corrected during quarterly budget reviews. The budget was managed quite well! The charges allocated almost exactly equal the amount of revenue collected. The review was completed on time with few errors. No additional information or corrections are required.Continued use of the fee for FY2021 and FY2022 is recommended. |
| **Biology** | There was a CARES covid refund ($13,493) given when there was no time left to spend money, which left $13,508 remaining in the account. The refund was roughly the amount of the funds remaining. The budget manager managed the budget well, completed the review correctly and submitted the documentation on time. Since the CARES refund came at a time where the budget manager could not spend it then having this revenue remaining should not be reflected poorly on the budget manager. No additional information or corrections are required.Continued use of the fee for FY2021 and FY2022 is recommended. |
| **Business Simulation** | Scott ran a new copy of the Ledger History report so that it reflects the correct accounts and I added it to the report and deleted the original one. While the fee was managed well and the report was on time, accurate and correctly done the CoB decided to stop assessing the fee starting in FY21. No additional information or corrections are required. |
| **Art Fee** | The fee was collected from the students ($245 or $35 per student) and the revenue was not used. The Department explains that they no longer need this fee and will no longer charge the fee to students. No additional information or corrections are required.Cease charging the fee starting FY21 is recommended. |

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| **Chemistry and Physics lab Fee** | Initial Comments: A spreadsheet with the description of the expenditures was not submitted and a signature was not obtained so the review was incomplete. The spreadsheet explaining the purpose of the expenditures is important so that the committee can complete their review accurately. It is not clear what was purchased from "petty cash" and media services that would benefit the students in the lab. This is why the descriptions are important. The committee would like for the budget manager to follow up with Accounts Payable (Xinia Smith Camacho) to find out the status of the encumbered expenses and include an explanation in the revised review. While a formal appeal is not necessary the review needs to be resubmitted correctly (Description of all expenses, include explanation of encumbered funds in the memo and a Dean's signature) by Oct. 26, 2020.*Final Recorded Comments:* The initial review for this fee was not completed correctly so the committee requested that it be completed again after consultation. The total laboratory fees collected for FY20 was $29,983. The amount used was $35,896 ($35,490 was expended and $406 remains encumbered). While on the surface it appears that the department overspent the budget (amount expended/encumbered $5,913 greater than the revenue collected), it should be known that they also received $9,170 from CARES to reimburse the fees that were returned to the students in the spring. After the CARES funding was received their ledger history shows that they had $3,257 remaining. This seems reasonable given the confusing circumstances due to the pandemic and the fact that the CARES funding came so late. The budget manager should manage the budget more closely to prevent overspending. Without the CARES reimbursement the dept. would have been way over budget. The budget manager also should follow up on the $406 that remains encumbered on PO 0000516513. This PO was created in November of 2019. It is important to review this fee during the quarterly budget reviews and attempt to resolve POs and encumbered funds earlier. Continued use of the fee is recommended for FY21-FY22.  |

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| **Dental Hygiene Lab fee** | *Initial Comments:* The fee review was submitted late and it lacked the memo that was requested on the form. These issues appear to reoccur each year. There appears to be significant revenue remaining as well, which has occurred often in the past as well. The committee indicated that the fee should be suspended and the Department should **resubmit an application and an appeal to maintain the fee. It is requested that the appeal and application address specifically how the fee management and reporting will be improved in the future.** It was suggested that the individuals involved in managing the fee receive mentorship since the training that has been provided has not improved the outcome. An appeal and new application with the suggestions provided above are due by Oct. 26, 2020.*Final Recorded Comments:* The committee has concerns about how the fee has been managed in the past and in FY20. In FY20 $1,745 was collected from students and approximately only 54% of the revenue was expended ($941). In FY19 a larger percentage of this revenue was spent, but it was spent on items that were not directly used for instruction of the students in the courses. After an appeal the committee approved the fee for FY21, but also gave a gentle warning to make sure that the revenue was spent appropriately. After evaluating the review, the appeal letter and the new application that was submitted this year the committee indicated that they do not recommend continuing to assess this fee during fiscal year 2022. The appeal did not in address how the fee management and reporting would be addressed (or improved) in the future and the committee specifically asked about this since there are consistent issues. Based on the following statements that were included on the appeal and the application, the committee thought there appears to be a misunderstanding of the nature of the fee. “We anticipate spending student fees during the latter part of the fiscal year when we foresee an inevitable OS&E deficit. This year, we were dismissed mid-March, 2020 due to COVID-19 and the clinic did not reopen until August 2020, so we were unable to spend the remaining funds in the student fee account. Additionally, there were many renovations that were needed in the clinic to safely host Central Regional Dental Testing Services (CRDTS) at our site…”When a student pays a course fee that revenue is meant to supply the materials the student needs for that course. The revenue collected from a course fee is not meant to offset an operating supply deficits or to fund renovations. The fees collected in the fall term should have been used to support the fall students. The fees collected in the spring term were reimbursed to the students. This would suggest that the revenue collected from the fall should have been spent. Due to the fact that the committee thinks there is a misunderstanding by this department about the purpose of the fee and given that errors in spending this fee revenue appropriately and creating accurate reviews the committee recommends suspending the fee starting FY22. |

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| **Distance Learning Fee** | The budget was managed quite well. The report was prepared very well, turned in on time and included all necessary elements. The department overspent by $1,541.33 which is a very small percent of the overall budget. This fee is no longer allowed to be assessed beginning Fall 2020 per the mandate from the BOR. No additional information or corrections are required. |
| **Film Production Fee** | The Department overspent by $289.15 which is a very small percent of the overall budget. The Budget Manager managed the budget quite well and spent the fees appropriately. No additional information or corrections are required.Continued use of the fee for FY2021 and FY2022 is recommended. |
| **Film Studies Fee** | The Department overspent by $117.66 which is a very small percent of the overall budget. The Budget Manager managed the budget quite well and spent the fees appropriately. There were some issues with the review materials that were originally submitted (on time), but the budget manager fixed them quickly once he was informed about the issues. No additional information or corrections are required.Continued use of the fee for FY2021 and FY2022 is recommended. |
| **NURS 6690 course fee** | *Initial Comments:* The budget manager claims that $6,061 was incorrectly allocated to the FNP program fee for an assessment that is supposed to be allocated to this course fee. Committee members noted that this allocation occurred during the 1st quarter. Committee members asked why the budget manager did not request moving the fee to the appropriate department during the quarterly budget review so that it would be charged correctly. This course fee revenue was $5,104 and none of this revenue was spent this year. Is this course fee needed or can the cost of the assessment be covered by that FNP program fee revenue? Should the course fee remain and the program fee be reduced? The committee asked many questions about charging large fees to students when the revenue does not necessarily benefit the students paying the fee. There were some issues with the correct submission of this review. The committee feels that this fee should be canceled unless an appeal is submitted that satisfactorily explains the corrections the FNP program fee manager will make to the correct the internal budget process/management of this fee. The appeal should also address why the fee is necessary when it appears the assessment was paid for from another budget and that did not appear to have a negative impact. A newly revised review AND an appeal that addresses the above will need to be submitted by Oct. 26, 2020.*Final Recorded Comments:* The initial review for this fee was confusing so the committee requested that it be completed again after consultation. The course revenue collected was $5,104. This revenue is used to purchase an assessment that is taken during this course. The cost of the assessment increased since the fee was proposed and this resulted in a cost of $6,061 which is $957 more than the revenue. The department accidentally allocated the expense to an incorrect department account; therefore it appears that none of the revenue was used and it was swept. The budget manager noted that the program fee collected from these same students (upon entry) has significant revenue remaining as well. This revenue rolls over so that it can be used to support the students throughout their progression through the program. Given the revenue remaining the budget manager has requested that we do not charge the course fee in NURS 6690 again until FY25 (or Fall 2024/Spring 2025). A new application will need to be submitted in Fall 2023 in order to collect the fee during FY25. The budget manager needs to inform the bursar that the fee will not be assessed. A review will not be required for this fee in FY21 since it was not and will not be collected. The committee agrees with the budget manager that the fee will not be assessed starting FY20.  |
| **FNP program Fee** | *Initial Comments:* This program fee collects about $22,000 per year and spends only $5-6,000 per year. There have been major issues with this fee in the past where money was collected and not utilized. An adequate explanation was not provided. The manager included a series of emails, but did not explain the situation so that the committee members could understand the situation. The committee feels that the manager needs to resubmit their review that has a memo explaining the breakdown for each cohort of students which shows what was collected for each cohort, what was spent for each cohort and the amount remaining for each cohort (both dollar amount and number of semesters remaining). Along with the review resubmission an appeal to maintain the fee will be required as well. The appeal should address how the manager will correct the internal budget process/management of this fee. The appeal and resubmission of the review is due by Oct. 26, 2020.*Final Recorded Comments:* The initial review for this fee was confusing so the committee requested that it be completed again after consultation. The course revenue collected appeared to be $22,693. However, the budget manager and his team consulted with the Bursar’s office and Scott McElroy and confirmed that $14,034.82 was erroneously deposited into this account. This revenue was accidentally collected by the Bursar’s office from RN-BSN lab courses. If this was not allocated to the FNP account then the revenue for this fee would have been $8659 for this fiscal year. The department spent $8,476 and encumbered $319 ($8,795 total), which means they would have overspent by $136 which is negligible and would have been subtracted from the revenue that was collected in previous fiscal year (and has rolled over). There appears to be a large amount of revenue that was collected from this fee in previous fiscal years. This fund rolls over. Given the revenue remaining the budget manager has requested that we do not charge the FNP program fee again until FY25 (or Fall 2024). The budget manager admits that the confusion over these fees stems from the fact that the department experienced a lot of turn-over recently. He explains that he now has the assistance required in his office to track the fees more closely. The budget manager will need to submit an application to have the fee approved again since it is a program fee. This will need to be submitted in Fall 2023 for FY25. The budget manager will need to let the bursar know to NOT charge the program fee. Lastly, the budget manager will still be required to conduct a review of the previous revenue collected from this fee as he uses that revenue to continue to fund the program through Spring 2024.The committee agrees with the budget manager that the fee will not be assessed in FY20-FY24.  |
| **HFMG** | The revenue was $3,521 and the Department spent $2,013 and encumbered $1,200 which would have left them with $308 (a relatively small portion of the revenue). They received the CARES reimbursement of $1,155 which occurred in June and the department was no longer able to spend it. So while it appears that the program had $2,664 remaining revenue, $1,155 could not be spent and $1,200 appeared to be encumbered. The budget manager did an excellent job managing the budget and completing the review. He followed up on the remaining encumbered funds and shows that an error hindered the invoice from being paid right away. The error was fixed. Continued use of the fee for FY2021 and FY2022 is recommended. |

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| **Nursing program fee** | *Initial Comments:* The committee feels that this fee is not managed well. There is not clear reason why there is significant revenue remaining. It is mentioned that a $35 lab fee is still charged, but there is not report showing that this is true. It is also mentioned that this fee was collected and put in the FNP program account and that is not clear either since that cannot happen. If $14,035 additional revenue was collected for the undergraduate program fee and was place elsewhere then this would be additional revenue left unspent which is a huge concern. None of the committee members could understand the memo provided. The numbers provided in the review form do not appear accurate. $110,555.18 was collected in revenue in FY20. The expenditures listed are not correct for this department/accounts, the amount remaining should be listed as $15,571.13 (Or $40,489.05 remaining minus 24,917.92 encumbered). Now $3,058.82 of the remaining $15,571.13 was a CARES Act Covid reimbursement that was distributed too late to use, but if we subtract this from the remaining revenue then there was still roughly $12,500 revenue remaining which is significant. This isn't explained well in the memo or on the form. Additionally, there is still $1,621.75 in the pre-encumbered. This requisition should have been resolved and put into a PO before the end of that fiscal year. The budget manager needs to follow up with accounts payable (Xinia Smith Camacho) on the remaining encumbered and pre-encumbered funds. The committee would like for the budget manager to complete the review accurately and resubmit it along with an appeal that addresses how the management of this budget will improve. The committee feels that the current process being utilized to manage this budget is not working and requires improvement. The appeal and the revised budget review needs to be provided to the committee by October 26, 2020. Without a revised review and an appeal the committee will recommend suspending this fee.*Final Recorded Comments:* The initial review for this fee was confusing so the committee requested that it be completed again after consultation. The course revenue collected appeared to be $110,555.18. Ledger History shows remaining revenue to be $40,489; however, $3,059 was CARES Act money reimbursed late so it could not be used which leaves $37,430. $24,918 of this is actually encumbered and can still be expended. The committee urges the budget manager to follow up on all of these POs and make certain they are expended quickly. In the future try to not have a large amount of encumbered funds at the end of the fiscal year. The funds collected should be expended to support the students who paid the fees and not future students. Funds should never be left encumbered several months into the next fiscal year without a valid explanation. If we consider the encumbered funds this would suggest that $12,512 of the revenue that was collected in FY20 remained. This represents about 11% of the revenue. While this is a concern and would suggest the fee should be reduced, the budget manager explains that the cost of PPE has increased significantly (due to the pandemic) and does not feel comfortable reducing the fee at this point since PPE is required of all of the nursing students. Also, this program does not typically have a large percentage of revenue remaining. The committee will reassess the situation with remaining revenue in the future to see if the increased cost of PPE will continue to be a concern. Continued use of the fee for FY2021 and FY2022 is recommended.  |