

Special Course and Academic Program Fee

Review Form

Signature Page

Prepared By:

Signature

Louis F. Jourdan, Jr.
Printed Name

August 30, 2015_
Date

The Chair/Associate Dean and Dean of the College requesting this fee must sign the signature page prior to review of this Application Form by the Special Course and Academic Fees Advisory Committee.

Chair/Associate Dean/Associate VPAA:

College Dean (if applicable)

Signature

Date

Signature

Date

By signing you are indicating that you reviewed the fee and/or the comments made by the advisory committee.

Chair of the Special Course and Academic Fees Advisory Committee:

Signature

Date

Michelle Furlong
Digitally signed by Michelle Furlong
DN: cn=Michelle Furlong,
o=Clayton State University,
ou=Biology,
email=mfurlong@clayton.edu,
c=US
Date: 2015.09.23 11:56:25 -0400

Provost

Signature

Date

Kevin Demmitt
Digitally signed by Kevin Demmitt
DN: cn=Kevin Demmitt, o,
ou=Clayton State University,
email=kevindemmitt@clayton.edu,
c=US
Date: 2015.09.28 16:47:27 -0400

President

Signature

Date

See committee comments on next page.

Committee Notes on Fee Review for FY 2015:

Fee: Undergraduate Business Program Fee

Comments:

The fee revenue account had \$13,107.21 remaining (27% of revenue), which was a concern to the committee. The fee manager explained that this was due to the fact that items were incorrectly allocated to other budgets that had losses. The committee would recommend that the budget manager identify these items that were allocated incorrectly during the quarterly reports so that it can be corrected before the cutoff dates for spending. An additional \$14,578 was encumbered to this budget for furniture for the science building (which was not correctly allocated). This would mean that there was \$27,685 that was not spent on the program. The committee feels that these expenditures occurred early enough in the FY such that the budget manager could have fixed the problem so that the funds could be spent appropriately. The committee recommends a more careful review of the fee account on a quarterly basis and more detail on misallocated expenditures (no detail was provided on these).

If the account contains an excess in revenue during FY16, the committee will likely recommend a reduction in the fee.

The committee also feels that promotional materials should not be charged to this account without further justification on how it benefits the majors who pay the fee.

The committee was confused as to why the MBA major students pay a \$30 and the undergraduates pay a \$41 fee. The expenditures for these separate fees seem identical. The committee initially recommended a change to the undergraduate business program fee so that students are charged \$30 per semester versus \$41 per semester for FY17. The College of Business filed an appeal to the committee explaining that since those students take a larger number of courses than the MBA students and are full time the fee needs to be larger. The committee indicated that they will recommend keeping the fee at \$41 for FY17, but will evaluate a reduction for FY18 if significant revenue remains in FY16 or is spent inappropriately.

No changes recommended for FY17.

September 1, 2015

To: Michelle Furlong
Dept. Chair and Professor of Biology

From: Louis Jourdan
Associate Dean and Professor of Management
College of Business

Re: Special Course and Academic Program Fee Review for Business Program Fees FY15

For the Special Course and Academic Program Fee review for business program fees for FY15, I am using this memorandum to report unusual circumstances associated with this fee and its revenues, and I'm sending the following supporting documents with it:

- a. Revenue Summary Report (from People Soft Financials)
- b. Budget Activity Report-Detail (from People Soft Financials)
- c. Explanation of purchases in a spreadsheet format (excel file)

The budget for Business Program Fees for FY15 was \$48,050. From this budget, \$20,364.44 was spent, and an additional \$23,979.56 of program fee-related purchases was mistakenly paid from three other accounts; two of these three accounts had net losses. Therefore, a total of \$44,344.00 was used to pay for business program fee expenses, and \$20,364.44 was paid from this account, and \$23,979.56 was mistakenly paid from other accounts. Since not all fees were properly paid from the business course fee, the BAR reports a remaining balance of \$13,107.21. If the additional business program-related fees which were incorrectly paid from other accounts are included in the expenditures, the business program fee reflects a remaining balance of \$3,706.00.

One additional circumstance was that the Budget Activity Report-detailed recorded an encumbrance of \$14,578.35 under Supplies and Materials (714000) on October 14, 2014. We have determined that this expense was mistakenly applied to the College of Business Program; it should have been applied for furniture for the new Science Building.

***Special Course and Academic Program Fee
Review Form***

Fiscal Year Review (Ex. FY15): FY15

Department/College: College of Business

Fee Name: Undergraduate Business Program Fee

List the course(s) or program(s) for which this fee applies:

This does not apply to these fees. This is a program fee, where students pay \$41.00 per semester in which they are enrolled in College of Business courses.

Revenue Collected this Fiscal Year FY15

(obtain this from the revenue summary report you attach)

Please complete the expenditures chart below (obtain this from the budget activity report you attach).

<u>Expenditures</u>	<u>Amount</u>
<i>Personal Services</i>	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
<i>Travel</i>	
641000-Employee Travel	5000.47
651000-NonEmployee Travel	1243.31
<i>OS&E ** (Encumbered \$14,578.35 mischarged to this fund)*</i>	
714000-Supplies and Materials	5025.66
715000-Repairs and Maintenance	0
719000-Rents(Non Real Estate)	0
720000-Insurance and Bonding	0

***Special Course and Academic Program Fee
Review Form***

727000-Other Operating Expense	6685.00
733000-Software	1656.00
742000-Publications and Printing	750.00
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	20,360.40**
Net Operating Gain (Loss)** <i>Subtract your total revenue from your total expenditures.</i>	13,107.21**

**** An additional \$23,979.56 was paid from three other budgets by mistake for program fee-related expenses. Two of these accounts had net losses.**

Attach the following to this form:

- **A Revenue Summary Report (from People Soft Financials).**
- **A Budget Activity Report—Detail (from People Soft Financials)**
- **For each expenditure in the report provide an explanation of what was purchased (typically provided in a spreadsheet format).**
- **A memo or cover letter addressing any items/services purchased that did not exist in the original narrative provided on the original application form, any unusual circumstances you noted about the fee, and/or any significant remaining revenue or deficit in the fee account. If you feel that the fee should be reduced, eliminated or increased you will need to submit a new application for the fee.**

SPCAPF REVIEW FORM-COLLEGE OF BUSINESS PROGRAM FEES

	A	B	C	D	E	F	G
1							
2	EXPENDITURE	VENDOR	PROGRAM FEE-NOT course fee	TOTAL	COMMENT	ACCOUNT	Budget Activity Report page
3	TRAVEL: Accreditation-Related (AACSB) travel expenses (ground transportation, air travel, meals, lodging, parking, mileage, Aug. 2014-Jun 2015	Mukherjee, Deis	Program fee	5004.47	includes P-card payments totaling \$1125.80 for "Travel-Employees Air Travel" airfares on Sept. 15, 2014, Oct. 31, 2014, Feb. 15, 2015, May 15, 2015	600000 (641000-641510)	1 & 2
4							
5	TRAVEL Non-employee: visit by chair of AACSB accreditation team, June 10, June 15, 2015 for air fare and lodging	Rotondoden	Program fee	1243.31	This includes 2 P-card charges for air fare on March 15, 2015	651000	2
6							
7						700000	
8	SUPPLIES AND MATERIALS: Encumbered charges for Science Bldg incorrectly assigned to CoB program fees on Oct. 14, 2014	Dittosales		-14.57835	ERROR: These charges were incorrectly assigned to the College of Business and not in expenditures total	714100	2
9							
10	SUPPLIES & MATERIALS, mugs, visitors, speakers, promotional materials for speakers to the CoB in speaker series Nov. 20, 2014,	Kaeser&Bla	Program fee	552.76		714000	2
11							
12	SUPPLIES & MATERIALS: Photocopy and DocuTech charges for materials for the CoB speaker series Mar. 31, 2015, Sept. 30, 2014, April 30, 2015		Program fee	4472.9		714102-71403	2
13							

SPCAPF REVIEW FORM-COLLEGE OF BUSINESS PROGRAM FEES

	A	B	C	D	E	F	G
14	OTHER OPERATING EXPENSE: accreditation-related travel to SBAA conference and institutional membership and fees for accreditation		Program fee	6685	\$4685 in travel-related registration to AACSB-related, of which \$4435 are P-card charges - for travel related registration. \$2000 for accreditation membership and fees	727000	2 & 3
15	Software for tickertape donated		Program fee	1656	Tickertape itself was donated by SunTrust Bank	733000	
16	Publications and printing for SBAA- related to AACSB accreditation		Program fee	750		742000	3
17							
18	TOTAL EXPENDITURES			20364.44		TOTAL AMOUNT EXPENDED from Program Fees Account. Other program-related expenses were paid from 3 other accounts by mistake, two of which have negative balances. See explanation in narrative.	

Committee Notes on Fee Review for FY 2015:

Fee: MBA Dolce Course fee

Comments:

This fee no longer exists, but has \$53,960.78 left in the account which exists in an agency account that rolls over each fiscal year (the rationale for the "roll-over" is because it is used to pay rent at the beginning of each FY so the previous year pays for the next year). Since there is currently \$53,960.78 in this account and we no longer offer classes at the Dolce center (we previously used the funds to pay rent and food for students) the committee is requesting that these remaining funds be used to support current students in the Fayette MBA program. Perhaps something special can be purchased for the MBA students at the Fayette center that could benefit their professional development.

Recommended changes: The fee no longer exists, but the remaining revenue in the agency account should directly benefit existing MBA students.

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Review Form*

Fiscal Year Review (Ex. FY15): FY15

Department/College: College of Business

Fee Name: MBA Dolce Vita Program Fee

List the course(s) or program(s) for which this fee applies:

Revenue Collected this Fiscal Year \$126,277.85 collected in FY 15 and a beginning balance of \$72977.85
(obtain this from the revenue summary report you attach)

Please complete the expenditures chart below (obtain this from the budget activity report you attach).

Beginning Revenue Balance.....\$72,977.85

<u>Expenditures</u>	<u>Amount</u>
<i>Personal Services</i>	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
<i>Travel</i>	
641000-Employee Travel	
651000-NonEmployee Travel	
<i>OS&E</i>	
714000-Supplies and Materials	
715000-Repairs and Maintenance	

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719000-Rents(Non Real Estate)	72005.57
720000-Insurance and Bonding	
727000-Other Operating Expense (food)	271.50
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
<i>Equipment</i>	
843000-Equipment(Inventory)	
Total Expenditures	72277.07
Net Operating Gain (Loss) <i>Subtract your total revenue from your total expenditures.</i>	53,950.78*

*This includes a beginning balance of \$72,977.85 plus total revenues of \$126,227.85 minus total expenditures of \$72,277.07.

Attach the following to this form:

- A Revenue Summary Report (from People Soft Financials).
- A Budget Activity Report—Detail (from People Soft Financials)
- For each expenditure in the report provide an explanation of what was purchased (typically provided in a spreadsheet format).
- A memo or cover letter addressing any items/services purchased that did not exist in the original narrative provided on the original application form, any unusual circumstances you noted about the fee, and/or any significant remaining revenue or deficit in the fee account. If you feel that the fee should be reduced, eliminated or increased you will need to submit a new application for the fee.

College of Business MBA Dolce Vita Program Fee-FY15

	A	B	C	D	E	F	G
1	PERIOD	DATES	PROGRAM FEE	Revenue (credit)	Expense (debit)	Comment	Revenue -Expense
2				72,977.85		This is the beginning balance of account and is being transferred to another account.	
3							
4	1	7/3 to 7/31/2014	MBA Dolce Vita Program Fee	21,300.00	6,369.00		14,931.00
5							
6	2	8/1 to 8/31/2014	MBA Dolce Vita Program Fee	6,390.00	10,336.00		-3,946.00
7							
8	3	9/1 to 9/31/2014	MBA Dolce Vita Program Fee	5,680.00	19,398.06	Rent=19,170; Food = 228.06	-13,718.06
9							
10	4	10/1 to 10/31/2014	MBA Dolce Vita Program Fee	0.00	10,073.00		-10,073.00
11							
12	5	11/1 to 11/30/2014	MBA Dolce Vita Program Fee	18,460.00	3,285.00		15,175.00
13							
14	6	12/1 to 12/31/2014	MBA Dolce Vita Program Fee	1,420.00	4,644.00		-3,224.00
15							
16	7	1/1 to 1/31/2015	MBA Dolce Vita Program Fee	0.00	1,967.00		-1,967.00
17							
18	8	2/1 to 2/28/2015	MBA Dolce Vita Program Fee	0.00	4,685.97		-4,685.97
19							
20	9	3/1 to 3/31/2014	MBA Dolce Vita Program Fee				0.00
21							
22	10	4/1 to 4/30/2015	MBA Dolce Vita Program Fee	0.00	7,650.40		-7,650.40
23							
24	11	5/1 to 5/31/2015	MBA Dolce Vita Program Fee	0.00	3,825.20		-3,825.20
25							
26	12	6/11/2015	MBA Dolce Vita Program Fee	0.00	43.44	Food	-43.44
27							
28							
29	TOTAL			126,227.85	72,277.07		
30							
31	NET BALANCE					\$53,950.78	

Report ID: GLS7002
 Bus. Unit: 28000--Clayton State University
 Ledger: ACTUALS -- Actuals Ledger
 For Fiscal Year 2015 Period 1 to 12
 Dept: A000580 to A000580 Account: 241100 to 241100 Currency Code: USD Date Code 0

PeopleSoft GL
 GENERAL LEDGER ACTIVITY

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 Run Date 09/01/2015
 Run Time 17:04:24

Cur	Journal Date	Journal ID	Seq	Line	Fund	Dept	Account	Debit	Credit	Balance
USD	Beginning Balance:				60000	A000580				< 72,977.85 >
	07/03/2014	B001087169	170	60000	A000580	241100				
	07/03/2014	B001087169	171	60000	A000580	241100	0.00	710.00		
	07/03/2014	B001087169	172	60000	A000580	241100	0.00	710.00		
	07/03/2014	B001087169	173	60000	A000580	241100	0.00	2,130.00		
	07/03/2014	B001087169	174	60000	A000580	241100	0.00	1,420.00		
	07/03/2014	B001087169	175	60000	A000580	241100	0.00	710.00		
	07/03/2014	B001087169	176	60000	A000580	241100	0.00	710.00		
	07/03/2014	B001087169	177	60000	A000580	241100	0.00	2,840.00		
	07/03/2014	B001087169	178	60000	A000580	241100	0.00	3,550.00		
	07/03/2014	B001087169	179	60000	A000580	241100	0.00	2,130.00		
	07/03/2014	B001087169	180	60000	A000580	241100	0.00	2,840.00		
	07/08/2014	B001087922	41	60000	A000580	241100	0.00	710.00		
	07/11/2014	B001089737	36	60000	A000580	241100	0.00	0.00		
	07/17/2014	AF01091981	63	60000	A000580	241100	0.00	710.00		
	07/17/2014	AF01091981	64	60000	A000580	241100	1,318.00	0.00		
	07/28/2014	B001095017	35	60000	A000580	241100	1,318.00	0.00		
	07/29/2014	B001095610	34	60000	A000580	241100	0.00	1,420.00		
	07/30/2014	AF01096659	19	60000	A000580	241100	0.00	710.00		
	07/31/2014	AF01097259	46	60000	A000580	241100	995.00	0.00		
	07/31/2014	B001096806	38	60000	A000580	241100	1,318.00	0.00		
							1,420.00	0.00		
							Period 1 Total:		< 14,931.00 >	
	08/01/2014	AF01097686	12	60000	A000580	241100	600.00	0.00		
	08/01/2014	B001097513	32	60000	A000580	241100	2,840.00	0.00		
	08/04/2014	B001097815	32	60000	A000580	241100	710.00	0.00		
	08/05/2014	B001098360	37	60000	A000580	241100	0.00	1,420.00		
	08/06/2014	AF01099185	40	60000	A000580	241100	1,318.00	0.00		
	08/11/2014	B001100360	100	60000	A000580	241100	1,420.00	0.00		
	08/11/2014	B001100360	101	60000	A000580	241100	710.00	0.00		
	08/12/2014	B001100762	72	60000	A000580	241100	0.00	710.00		
	08/12/2014	B001100762	73	60000	A000580	241100	0.00	1,420.00		
	08/14/2014	AF01102034	8	60000	A000580	241100	1,318.00	0.00		
	08/14/2014	B001101818	34	60000	A000580	241100	0.00	710.00		
	08/15/2014	B001102247	30	60000	A000580	241100	710.00	0.00		
	08/18/2014	B001102618	39	60000	A000580	241100	0.00	710.00		
	08/19/2014	B001103175	44	60000	A000580	241100	0.00	710.00		

Report ID: GLS7002
 Bus. Unit: 28000--Clayton State University
 Ledger: ACTUALS -- Actuals Ledger
 For Fiscal Year 2015 Period 1 to 12
 Dept: A000580 to A000580 Account: 241100 to 241100

PeopleSoft GL
 GENERAL LEDGER ACTIVITY

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 Run Time 17:04:24

Currency Code: USD Date Code 0

Cur	Journal Date	Journal ID	Seq	Line	Fund	Dept	Account	Debit	Credit	Balance	
	01/09/2015	AP01149865	60	60000	A000580	241100		1,967.00	0.00		
										1,967.00	
	02/10/2015	AP01160853	74	60000	A000580	241100		1,924.00	0.00		
	02/10/2015	AP01160853	76	60000	A000580	241100		139.37	0.00		
	02/11/2015	B001160983	35	60000	A000580	241100		710.00	0.00		
	02/18/2015	AP01163365	78	60000	A000580	241100		1,912.60	0.00		
										4,685.97	
	04/03/2015	AP00152177	27	60000	A000580	241100		1,912.60	0.00		
	04/07/2015	AP00153267	39	60000	A000580	241100		1,912.60	0.00		
	04/07/2015	AP00153267	40	60000	A000580	241100		1,912.60	0.00		
	04/16/2015	AP00156903	18	60000	A000580	241100		1,912.60	0.00		
										7,650.40	
	05/19/2015	AP00170623	86	60000	A000580	241100		1,912.60	0.00		
	05/28/2015	AP00174372	66	60000	A000580	241100		1,912.60	0.00		
										3,825.20	
	06/11/2015	EXAC182447	30	60000	A000580	241100		43.44	0.00		
										43.44	
USD	Total Activity:					60000	A000580				19,027.07
	Ending Balance:										53,950.78

End of Report