



University of New Mexico Board of Regents
Student Success, Teaching and Research Committee
March 5, 2024

Academic Affairs Course Fee Review

Policies

Class and curricular fees, or broadly termed “course” fees, at UNM are determined by the policies spelled out in the Regents Handbook 4.7, “Tuition and Fees,” and the University Administrative Policies and Procedures Manual 8210, “Tuition and Related Fees.” The relevant portion of the policy is included as Appendix A to this report.

Broadly speaking, “class” fees are fees tied to the specific costs of delivering certain courses with distinctive expenditures. Examples include the travel costs of a field trip, the cost of particular supplies (art or lab), or special instructional materials. Since these fees fund the costs associated with the provision of a specific class, these fees are typically expended in the semester in which the costs are incurred. “Curriculum” fees, by contrast, are used for equipment and/or staff costs related to an entire course of study. Examples include IT requirements of various colleges (e.g., the unique software requirements of Architecture and Planning or Anderson School of Management); unique equipment costs (e.g., piano studios or engineering labs), or the specific technical staff required to maintain the labs and make them accessible to students.

Per policy, the Regents set the level of all tuition rates and fees that apply to all students. Class and curricular fees that apply to a specific course of study, or assessed at the class, department, or college level, are reviewed and authorized by the Provost for Main Campus and the Chancellor for the Health Sciences Center.

Procedures

A request to implement or change a class or curricular fee usually originates in an academic department. Proposals are submitted on a required template (attached as Appendix B and C) that gives the necessary technical data, along with a projected budget and description of the fee’s intended use. These are reviewed at the school/college level and require the authorization of the dean or director before being submitted to the Office of the Provost.

The review of a class or curricular fee proposal at the Provost's level has two components:

1. A review for eligibility, per the definitions of UAP 8210. We ensure the description of the fee conforms to the uses detailed in the policy, and that the projected budget is rational and defensible.
2. A consideration of the fee's impact on students, either in terms of scope (e.g., assessing a large fee for a single course) or scale (e.g., curricular fees that would affect large numbers of students). **Fee approvals are not automatic.** In practice, most eligible class fee requests are approved; however curricular fee proposals are often amended or deferred for consideration in the larger context of tuition/fee decisions.

Review

Per policy (UAP 8210.3.2.8), each college/school are to review their course fee collections and expenditures at least every two years, in order "to ensure that expenses are allowable, allocable, reasonable, and timely." This year we reviewed fiscal years 2022 and 2023 for College of Arts and Sciences, College of Fine Arts, School of Law, Anderson School of Management, University College, Honors College, Provost Academic Units, Gallup Branch Campus, and Taos Branch Campus. A summary of this year's reviews is attached as Appendix D.

Transparency

Course fees are published in each semester's registration schedule online and linked to every appropriate class, so that when students enroll they get a real-time calculation of the cost of their course of study. Students may request a specific accounting of the fees they've been charged for any course or curriculum (UAP 8210.3.2.7).

Scope

Class and curricular fees are important parts of the funding streams for most colleges and schools. UNM's main campus units collected \$4,011,131 in class and curricular fees in FY23. Proportionally, that represents 1.5% of their total Instruction and General (I&G) budget. Course fees are a relatively small portion of the average student bill. According to data from the Bursar's Office, the average class and curriculum fees paid per student this fall semester was \$106, about 2.3% of the total resident full time (15+ credit hour block) undergraduate tuition bill.

Administrative Policies and Procedures Manual - Policy 8210: Tuition and Related Fees

3.2 Course Fees

Course fees are charged at the time of registration to students enrolling in specific courses. They are not included in the “mandatory fees” portion of “tuition and fees,” which are paid by all students. Requests for course fees are made to and approved by the Provost or the Chancellor. Course fees are intended to help defray costs specifically associated with certain courses, and are not intended to replace general operating costs, which are paid from tuition. All students who pay course fees must benefit from the fees charged. Course fees are listed in the “Schedule of Classes” posted on the Registrar’s Office website. At the time of registration, a student should have full information on the amount and types of course fees that will be charged for that semester.

There are two (2) types of course fees: class fees and curricular fees.

3.2.1. Class Fees

A class fee is charged to support the instructional needs of a specific course. The fee is used to pay for required, uniquely identifiable materials or services provided to students that exceed the costs of supplies normally required. Class fees may be approved and implemented if they cover any of the following expenses:

- Cost of activities related to a course (e.g., field trip, tickets to off-campus lecture or event)
- Private instruction and models (e.g., guest speakers, models, tutors)
- An object or product of value retained by the student (e.g., artwork, safety gear)
- Class costs (e.g., specialized equipment or materials, safety protections, laboratory supplies, products)

Class fees may not be used to fund any of the following costs:

- The cost of any instructor of record or assistants
- Regular classroom materials and supplies (e.g., paper, photo copies, markers, chalk)
- Faculty and staff computers, equipment, and general non-program-specific software

3.2.2. Curricular Fees

A curricular fee is charged to support curricular needs in the department, college, or school. This fee funds short-term and long-term needs for the purpose of instructing students, including technology, broadly shared materials and equipment, and other expenses relevant to multiple courses in a program. A curricular fee can be assessed as a per-credit-hour fee or predetermined

flat fee. Curricular fees may be approved and implemented if they meet any of the following conditions:

- Expendable curricular costs (e.g., computer hardware and software, networking components, cameras, projectors and recorders, maintenance fees, sound equipment, musical instruments, laboratory equipment, gross anatomy program support)
- Personnel costs associated with curriculum support (e.g., technical staff support and training course development)
- Student progress assessments, clinical or practical skills assessments, and standardized patient costs
- Supplemental instruction programs
- Support of program research requirements and student travel to present research
- Medical education computer support including provision of tutorial and standardized patient computer interfaces (HSC only)
- Develop, install, and maintain technology capabilities in lecture halls and classrooms

Curricular fees may not be used to fund any of the following costs:

- The cost of any instructor of record or assistants
- Administrative equipment and supplies
- Faculty and staff computers, equipment, and general non-program-specific software
- Equipment not used by or accessible to students
- Facility remodeling other than for classrooms and instructional labs
- Regular classroom materials and supplies
- Scholarships (except for the Music Department)
- Travel costs for faculty and staff (except when related to program-specific field trips or HSC clinical experiences)

3.2.3. Payment of Course Fees

Approved fees are collected by the University Cashier Department. Academic departments are not authorized to collect course fees directly from students. Course fees are refunded according to Section 5 of UAP 8215 (“Bursar’s Office Operations and Services”). Departmental requests to waive all or part of a course fee must be sent to the Bursar's Office and include a detailed justification.

3.2.4. Authorization to Assess Course Fees

Assessment of course fees requires the approval of the Provost or the Chancellor. Requests for all course fees must be reviewed and approved by the appropriate dean or branch director prior to submission to the Provost or Chancellor, as applicable, for approval. Subsequent approvals are not required each semester unless a change in the fee, course title, or receiving index number occurs.

3.2.5. Publication of Course Fees

All course fees, along with a brief rationale, must be published on the Bursar's Office website.

3.2.6. Review of Course Fees

Colleges, schools, and departments must review course fees at least every two (2) years to ensure that expenses are allowable, reasonable, and timely. The Provost's Office or Chancellor will submit summary findings of these reviews annually to the Board of Regents.

3.2.7. Accountability to Students

Students may submit a written request to the department, school, or college the fee resides under requesting accountability of course fees assessed. The request should state the specific fee and, in the case of class fees, the specific course number and semester. The department, school, or college will respond to the student with the information as soon as possible, but no later than sixty (60) days after receipt of the request.

3.2.8. Responsibility and Authority

The Provost's Office or Chancellor is responsible for the following functions:

- Approving course fees
- Insuring publication of course fees on the Bursar's Office website

Reviewing course fees and reporting on course fees to the Board of Regents every two (2) years.

MEMORANDUM

TO: Associate Provost for Academic Affairs/EVP of Health Sciences Office
of the Provost and EVP for Academic Affairs/EVP for Health Sciences

DATE:

FROM: *(Enter: Dean, Executive Director)*
(Enter: School/College)

RE: **Course Fee Proposal**

Please answer the following questions and provide any additional documentation that will support this proposal.

- Is this course fee a curriculum or class fee (see policy UAP 8210)?
- Reason for the new/revised fee.
- Have you paid for the expense in the past? How?
- What impact on the students/enrollments will this new/revised fee have?
- How have you communicated the proposed fee to the students? Please explain your process and provide contact information for the college/school.

My signature below confirms that I have read UAP 8210 and understand its requirements (<http://policy.unm.edu/university-policies/8000/8210.html>) as it relates to class and curriculum fees. Course Fee Approval Form and appropriate back-up documentation are attached to this request. I also maintain that the uses of these class and curriculum fees are integral to our ability to provide a flagship-level education to our students.

Dean/Executive Director Signature

Printed Name

Title

Date

THE UNIVERSITY OF NEW MEXICO – COURSE FEE APPROVAL FORM

Appendix C

INSTRUCTIONS:

For information regarding the creation of new fees as well as changes to existing fees can found in the UNM Policy 8210 available on the UNM Policy website <http://policy.unm.edu/university-policies/8000/8210.html>.

All requests for fee increases or new fees must be fully justified financially by matching projected fee revenues to the purposes specified. Examples and blank budget forms are provided on the attached sheet. If fees will be used for repair or replacement of equipment please attach a depreciation schedule found on the Provost Office website <http://www.unm.edu/~acadaffr/budget-planning/course-fees.html>. Feel free to modify or use additional budget forms as necessary.

Deadlines for receipt of requests:	
Spring	First week of September
Summer	Last week of February
Fall	Last week of February

Please identify: Class Fee or Curriculum Fee (see 8210 policy)					Dept. Contact Person:					
Department:			Mail Stop Code:		Email:					
Index Number:			Program Code:		Telephone Number:					
Subject Code & Course Number	Does fee apply to all sections?	If fee is section specific, provide section #	Course Title	Effective Term	End Term (If applicable)	If cross-listed, will equal fees be assessed for all courses in the cross-list?	Current Course Fee	New/ Revised Course Fee	Index/account code (10 digits)-	Detail Code (Bursar's use only)

REQUIRED APPROVAL SIGNATURES		
Chair _____ _/___/___	Dean / Director _____ _/___/___	Approved _____ _/___/___ Provost for Academic Affairs
Chair (if cross-listed) _____ _/___/___	Dean / Director (if cross-listed) _____ _/___/___	FOR BURSAR'S OFFICE ONLY Processed By _____ _/___/___
Chair (if cross-listed) _____ _/___/___	Dean / Director (if cross-listed) _____ _/___/___	FOR OFFICE OF THE REGISTRAR ONLY Processed By _____ _/___/___

Sample course fee budget per student
Art Studio 100

Proposed fee		30.00
Description	Drawing materials	
Projected expenses		
	5 pencils @ 2.00/ea	10.00
	4 drawing tablets @ 5.00/ea.	20.00
Total projected expenses per student		30.00

Sample course fee budget per section
Biology 100

Proposed fee		20.00
Description	Lab supplies and equipment	
Projected enrollment		25
Projected revenue		500.00
Projected expenses		
	500 microscope slides (10/student)	100.00
	2 microscopes (1/10 th of cost of \$1,000 @ 10 yr. replacement cycle)	200.00
	Cultures	200.00
Total projected expenses per section		500.00

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

- Main Campus Schools/Colleges:**
 College of Arts and Sciences
 College of Fine Arts
 School of Law
 Anderson School of Management
 University College
 Honors College
 Provost Academic Units (Water Resources and NSMSE)

	FY23- Actuals	FY22 - Actuals
REVENUE		
OA2 - Student Fees	\$ 3,198,485	\$ 2,960,165
OA5 - Sales & Services	31,113	15,330
OA6 - Other Operating Revenue	525	-
OS1 - Transfers		
1160 - Transfer to Soc. Cultural	(1,000)	(2,000)
11H0 - Transfer To Internal Services	(28,984)	(28,984)
11J0 - Transfer From Internal Services Gen	854	2,010
1240 - Transfer To Plant Fund Minor	(80,237)	(26,001)
1260 - Transfer From Plant Fund Minor	11,019	2,850
OV1 - Allocations	(207,518)	(227,611)
OZ1 - Reserves	1,576,443	1,456,880
TOTAL REVENUE	\$ 4,500,700	\$ 4,152,639
EXPENSES		
OF1 - Salaries	\$ 974,221	\$ 845,179
OG1 - Payroll Benefits	255,031	218,257
OJ1 - Supplies	1,076,120	873,302
OJ2 - Travel	62,801	31,025
OJ3 - Student Costs	126,114	115,383
OJ4 - Research Costs	5,393	-
OJ6 - Communication Charges	7,211	9,593
OJ7 - Services	392,799	309,660
OJ8 - Plant Maintenance	95,257	111,436
OJA - Other Expense	46,577	33,862
OM1 - Capital Expenditures	53,151	59,499
TOTAL EXPENSE	\$ 3,094,675	\$ 2,607,195
RESERVES	\$ 1,406,025	\$ 1,545,443

**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**
School/College/Branch:
College of Arts & Sciences

	FY23 - Actuals		FY22 - Actuals	
REVENUE				
OA2 - Student Fees	\$	958,969	\$	884,475
OA5 - Sales & Services		8,925		-
OA6 - Other Operating Revenue		525		-
OS1 - Transfers				
11J0 - Transfer From Internal Services		854		2,010
1240 - Transfer To Plant Fund Minor		(55,237)		(21,001)
1260 - Transfer from Plant Fund Minor		10,000		-
OV1 - Allocations		175		-
OZ1 - Reserves		650,435		586,871
TOTAL REVENUE	\$	1,574,645	\$	1,452,355
EXPENSES				
OF1 - Salaries	\$	186,075	\$	199,109
OG1 - Payroll Benefits		59,066		70,610
OJ1 - Supplies		402,425		392,922
OJ2 - Travel		15,297		12,660
OJ3 - Student Costs		4,534		3,658
OJ6 - Communication Charges		670		650
OJ7 - Services		62,782		82,068
OJ8 - Plant Maintenance		23,749		25,108
OJA - Other Expense		15,204		9,435
OM1 - Capital Expenditures		184		5,702
TOTAL EXPENSE	\$	769,988	\$	801,920
RESERVES	\$	804,657	\$	650,435

Comments:

Overall balances within the College increased by \$153K in FY23. The largest increase was in Chemistry due to the high cost of equipment, reserves allow the department to save up for the purchase new instruments when they are no longer serviceable. Chemistry is currently in the process of purchasing a new infrared instrument (FTIR). Reserves also reside in units such as Language Learning Center, Physics & Astronomy, and Anthropology. These departments all have technology and equipment intensive needs and balances are necessary to plan appropriately for replacement of aging equipment. In addition to regular replacements of lab equipment, software, and audio/visual equipment, the departments must have sufficient balances to respond to any unexpected repairs or replacements that may arise during the year. The College will continue to monitor all balances to ensure course fees are being charged appropriately and reserve balances are being managed efficiently.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**
School/College/Branch:
College of Fine Arts

	FY23 - Actuals		FY22 - Actuals	
REVENUE				
OA2 - Student Fees	\$	1,513,301	\$	1,368,027
OA5 - Sales & Services		22,188		15,330
OS1 - Transfers		-		-
1160 - Transfer to Soc. Cultural		(1,000)		(2,000)
11H0 - Transfer To Internal Services		(28,984)		(28,984)
1240 - Transfer To Plant Fund Minor		(25,000)		(5,000)
1260 - Transfer from Plant Fund Minor		1,019		2,850
OV1 - Allocations		(217,193)		(230,942)
OZ1 - Reserves		573,762		636,362
TOTAL REVENUE	\$	1,838,092	\$	1,755,642
EXPENSES				
OF1 - Salaries	\$	440,177	\$	392,029
OG1 - Payroll Benefits		119,415		88,691
OJ1 - Supplies		498,934		356,239
OJ2 - Travel		35,642		14,338
OJ3 - Student Costs		107,577		107,225
OJ4 - Research Costs		4,046		-
OJ6 - Communication Charges		3,518		3,470
OJ7 - Services		188,805		125,125
OJ8 - Plant Maintenance		41,395		62,267
OJ9 - Utilities		-		-
OJA - Other Expense		23,654		14,102
OM1 - Capital Expenditures		14,850		18,393
TOTAL EXPENSE	\$	1,478,011	\$	1,181,880
RESERVES	\$	360,081	\$	573,762

Comments:

Course fees in FY22 and FY23 were primarily spent on Salaries and Supplies, each comprising about 30% of total course fee revenue for the respective years. Remaining course fees are mainly spent on Student Costs (8%) and Services (~10%). Although reserves ended above 10% in both FY22 and FY23, they have been going down year to year since they accumulated to a high point due to the COVID-19 pandemic, which significantly impacted spending during that time.



**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College/Branch:	School of Law	
	FY23 - Actuals	FY22 - Actuals
REVENUE		
OA2 - Student Fees	\$ 160,436	\$ 153,038
OZ1 - Reserves	106,623	100,599
TOTAL REVENUE	\$ 267,058	\$ 253,638
EXPENSES		
OF1 - Salaries	\$ 33,554	\$ 21,861
OG1 - Payroll Benefits	16,447	10,519
OJ1 - Supplies	18,889	25,322
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	-	3,662
OJ7 - Services	60,553	59,737
OJ8 - Plant Maintenance	29,045	24,061
OJ9 - Utilities	-	-
OJA - Other Expense	1,877	1,854
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 160,366	\$ 147,015
RESERVES	\$ 106,693	\$ 106,623

Comments:

In FY21-22 and FY22-23 School of Law was able to complete some upgrades including: new laser projection, touch-enabled flat screen displays, WAP, updated classroom computers, additional TV monitors, screencast devices for student personal devices, and improved PA/vocal systems for larger classrooms. The next phase of upgrades in FY23-24 and FY24-25 will include approximately \$130,00 - \$150,000 in new equipment, which reserve balances will be used.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College/Branch:	Anderson School of Management	
	FY23 - Actuals	FY22 - Actuals
REVENUE		
OA2 - Student Fees	\$ 493,440	\$ 505,800
OZ1 - Reserves	197,065	115,197
TOTAL REVENUE	\$ 690,505	\$ 620,997
EXPENSES		
OF1 - Salaries	\$ 314,415	\$ 232,180
OG1 - Payroll Benefits	60,103	48,437
OJ1 - Supplies	148,914	91,904
OJ3 - Student Costs	3,476	-
OJ6 - Communication Charges	3,023	1,811
OJ7 - Services	31,907	10,696
OJ8 - Plant Maintenance	1,068	-
OJA - Other Expense	5,235	3,500
OM1 - Capital Expenditures	38,118	35,404
TOTAL EXPENSE	\$ 606,258	\$ 423,932
RESERVES	\$ 84,247	\$ 197,065

Comments:

The technology fees at the Anderson School of Management (ASM) are used to purchase equipment for the student computer lab, V-lab and the ASM's classrooms. One full-time staff and approximately 10 student employees are paid to service the equipment, help students with hardware and software issues and faculty with classroom equipment. The ASM computer lab also provides laptops to ASM students for daily use in classes. Any reserves over 10% of total fees are due to timing issues when equipment is ordered around the fiscal year-end.



**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College:

University College

	FY23 - Actuals	FY22 - Actuals
REVENUE		
OA2 - Student Fees	\$ -	\$ -
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
1240 - Transfer To Plant Fund Minor	-	-
1280 - Transfer to Plant Fund Major	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	-	-
TOTAL REVENUE	\$ -	\$ -
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	-	-
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	-	-
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ -	\$ -
RESERVES	\$ -	\$ -

Comments:

University College does not collect course fees.



**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College:

Honors College

	FY23 - Actuals		FY22 - Actuals	
REVENUE				
OA2 - Student Fees	\$	67,685	\$	43,100
OV1 - Allocations		9,500		3,331
OZ1 - Reserves		10,762		12,554
TOTAL REVENUE	\$	87,947	\$	58,985
EXPENSES				
OJ1 - Supplies		3,696		2,754
OJ2 - Travel		10,301		4,027
OJ3 - Student Costs		10,527		4,500
OJ4 - Research Costs		1,347		-
OJ7 - Services		48,302		32,034
OJA - Other Expense		527		4,909
TOTAL EXPENSE	\$	74,700	\$	48,224
RESERVES	\$	13,247	\$	10,762

Comments:

The reserve balances for the Honors' program are minimal and will be used on materials and supplies needed to deliver the curriculum.



**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College/Branch:

	Provost Units	
	FY23- Actuals	FY22 - Actuals
REVENUE		
OA2 - Student Fees	\$ 4,655	\$ 5,725
OZ1 - Reserves	6,798	5,297
TOTAL REVENUE	\$ 11,453	\$ 11,022
EXPENSES		
OF1 - Salaries	\$ -	\$ 4,162
OJ1 - Supplies	3,262	-
OJ2 - Travel	1,561	-
OJ7 - Services	450	-
OJA - Other Expense	79	62
TOTAL EXPENSE	\$ 5,352	\$ 4,224
RESERVES	\$ 6,100	\$ 6,798

Comments:

The reserve balances for the NSMSE program are minimal and will be used on supplies and equipment renewals and replacements.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**
School/College/Branch:
Gallup Campus

	FY23 - Actuals		FY22 - Actuals	
REVENUE				
OA2 - Student Fees	\$	69,077	\$	65,186
OA5 - Sales & Services		317		-
OV1 - Allocations		-		(6,067)
OZ1 - Reserves		154,199		140,474
TOTAL REVENUE	\$	223,593	\$	199,593
EXPENSES				
OJ1 - Supplies		102,047		44,945
OJ7 - Services		846		-
OJA - Other Expense		1,092		449
OM1 - Capital Expenditures		6,336		-
TOTAL EXPENSE	\$	110,322	\$	45,394
RESERVES	\$	113,271	\$	154,199

Comments:

Gallup Branch Campus course fee are used for the Division of Arts and Sciences, Division of Education, Health and Human Services, and Division of Business and Applied Technology. These fees are used for a variety of curricular and direct classroom needs, such as materials, supplies, equipment and technology needs. Balances are necessary for each division in order to plan for replacement of equipment, software, and lab maintenance, as many of these expenses do not occur on an annual basis.



**Review of Course Fees
Fiscal Year 2023 and Fiscal Year 2022**

School/College/Branch:

Taos Branch Campus

	FY23 - Actuals		FY22 - Actuals	
REVENUE				
OA2 - Student Fees	\$	141,142	\$	304,884
OA5 - Sales & Services		50,000		56,210
OZ1 - Reserves		-		-
TOTAL REVENUE	\$	191,142	\$	361,094
EXPENSES				
OF1 - Salaries	\$	41,672	\$	41,419
OG1 - Payroll Benefits		10,419		10,431
OJ1 - Supplies		59,851		132,961
OJ2 - Travel		7,415		16,872
OJ3 - Student Costs		8,311		104,449
OJ6 - Communication Charges		4,619		3,773
OJ7 - Services		25,378		43,814
OJ8 - Plant Maintenance		7,816		45,509
TOTAL EXPENSE	\$	165,481	\$	399,228
RESERVES	\$	25,661	\$	(38,134)

Comments:

Reserve deficit in FY22 was cleared and reserves for FY23 will be used for program support expenses, which vary year to year.