

University of New Mexico Board of Regents
Academic / Student Affairs / Research Committee
February 4th, 2017

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 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; but curricular fees 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 2015 and 2016 for College of Arts and Sciences, College of Education, School of Engineering, School of Architecture and Planning, College of University Libraries and Sciences, Los Alamos Branch Campus, and Valencia 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. Any student 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 \$7,463,954 in class and curricular fees in FY16. Proportionally, that represents 3.55% of their total Instruction and General (I&G) budgets. 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 \$114.87, about 4.35% of the total resident full time (15-18 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/Chancellor of Health Sciences
Office of the Provost and EVP for Academic Affairs/VP 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

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		

**Academic Course Fee Review
Fiscal Year 2015 and Fiscal Year 2016**

College of Arts and Sciences
College of Education
School of Engineering
School of Architecture and Planning
College of University Libraries and Learning Sciences

School/College:	Summary of Main Campus Units (listed above)	
	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 2,216,901	\$ 2,215,825
OA5 - Sales & Services	\$ 12,085	\$ 9,767
OA6 - Other Operating Revenue	\$ 68,325	\$ 58,549
OS1 - Transfers	\$ -	\$ -
1100- Transfer to I&G	\$ -	\$ -
1120- Transfer from I&G	\$ -	\$ -
1160- Transfer to Student Social Cultural	\$ -	\$ -
11A0 - Transfer to Research	\$ (7,458)	\$ (3,268)
11C0 - Transfer From Research	\$ -	\$ 2,640
11E0 - Transfer to Public Service	\$ -	\$ (6,280)
11F0 - Transfer From Public Service	\$ 17,040	\$ -
11H0- Transfer to Internal Services Gen	\$ -	\$ (447)
11P0- Transfer to Auxiliaries Gen	\$ -	\$ (3,180)
1240 - Transfer To Plant Fund Minor	\$ (650,782)	\$ (437,653)
1260 - Transfer from Plant Fund Minor	\$ 5,116	\$ 14,809
12C0 - Transfer to Renewal Replacement	\$ (27,968)	\$ -
OV1 - Allocations	\$ (47,638)	\$ (32,528)
OZ1 - Reserves	\$ 1,083,554	\$ 677,017
TOTAL REVENUE	\$ 2,669,175	\$ 2,495,251
EXPENSES		
OF1 - Salaries	\$ 182,122	\$ 198,398
OG1 - Payroll Benefits	\$ 25,780	\$ 39,573
OJ1 - Supplies	\$ 1,135,128	\$ 976,510
OJ2 - Travel	\$ 112,605	\$ 53,569
OJ3 - Student Costs	\$ 5,924	\$ 4,632
OJ4 - Research Costs	\$ 1,705	\$ -
OJ6 - Communication Charges	\$ 21,490	\$ 39,873
OJ7 - Services	\$ 163,035	\$ 132,036
OJ8 - Plant Maintenance	\$ 204,888	\$ 188,358
OJ9 - Utilities	\$ -	\$ -
OJA - Other Expense	\$ 27,444	\$ 29,739
OM1 - Capital Expenditures	\$ 108,114	\$ 152,280
TOTAL EXPENSE	\$ 1,988,235	\$ 1,814,969
RESERVES	\$ 680,940	\$ 680,282

**Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016**

School/College:	College of Arts & Sciences	
	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 1,054,899	\$ 1,063,200
OA5 - Sales & Services	3,279	4,204
OA6 - Other Operating Revenue	16,250	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	(204)	(3,268)
11C0 - Transfer From Research	-	2,640
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	540	-
11H0- Transfer to Internal Services Gen	-	(447)
11P0- Transfer to Auxiliaries Gen	-	-
1240 - Transfer To Plant Fund Minor	(26,943)	(145,901)
1260 - Transfer from Plant Fund Minor	-	6,596
12C0 - Transfer to Renewal Replacement	(27,968)	-
OV1 - Allocations	(56,140)	(32,528)
OZ1 - Reserves	272,330	332,376
TOTAL REVENUE	\$ 1,236,043	\$ 1,226,871
EXPENSES		
OF1 - Salaries	\$ 58,896	\$ 112,437
OG1 - Payroll Benefits	19,379	37,256
OJ1 - Supplies	487,886	518,941
OJ2 - Travel	72,104	40,399
OJ3 - Student Costs	2,808	3,830
OJ4 - Research Costs	1,705	-
OJ6 - Communication Charges	18,611	995
OJ7 - Services	95,374	52,021
OJ8 - Plant Maintenance	98,976	52,536
OJ9 - Utilities	-	-
OJA - Other Expense	12,816	12,093
OM1 - Capital Expenditures	31,190	56,053
TOTAL EXPENSE	\$ 899,745	\$ 886,562
RESERVES	\$ 336,298	\$ 340,309

Comments:

The balance in excess of 10% is consistent with previous fiscal years in the College. In addition to consistent expenditures; course fees are also used to fund lab equipment, computers, audio/video equipment, etc. Purchases of this nature are not annual expenses and often occur over a longer period of time. Computers/audio/video equipment is replaced over a period of 3-7 years depending upon technology and the rate at which the equipment becomes obsolete for supporting student education. Material balances in excess of 10% reside in departments such as Physics, Language Learning Center, Communication and Journalism, Geography, and Chemistry. These departments all have technology intensive needs and balances are necessary to plan appropriately for replacement of aging equipment. In addition to regular replacement of lab equipment, software, and audio visual equipment, the departments must have balances sufficient to respond to any unexpected repairs that may arise during the year.

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016

School/College:	College of Education	
	FY15 - Actuals	FY16 - Actuals
REVENUE		
OA2 - Student Fees	\$ 357,440	\$ 331,135
OA5 - Sales & Services	-	916
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	-	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
11H0- Transfer to Internal Services Gen	-	-
11P0- Transfer to Auxiliaries Gen	-	(3,180)
1240 - Transfer To Plant Fund Minor	-	(100,902)
1260 - Transfer from Plant Fund Minor	5,116	5,116
12C0 - Transfer to Renewal Replacement	-	-
OV1 - Allocations	502	-
OZ1 - Reserves	129,281	156,871
TOTAL REVENUE	\$ 492,339	\$ 389,956
EXPENSES		
OF1 - Salaries	\$ 54,378	\$ 44,175
OG1 - Payroll Benefits	3,314	355
OJ1 - Supplies	119,462	77,707
OJ2 - Travel	-	1,109
OJ3 - Student Costs	747	50
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	2,549	-
OJ7 - Services	48,225	45,851
OJ8 - Plant Maintenance	97,990	112,935
OJ9 - Utilities	-	-
OJA - Other Expense	4,341	3,741
OM1 - Capital Expenditures	4,462	-
TOTAL EXPENSE	\$ 335,467	\$ 285,923
RESERVES	\$ 156,871	\$ 104,034

Comments:

Reserve balance had been planned to be used for replacement of computer lab equipment and necessary software licenses at the beginning of FY17. The reserve balance will be transferred to the plant account holding index until these purchase can be made. Reserves will also be used for Tk20 Portfolio Management and Assessment Registration system invoices for current students.

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016

School/College:	School of Engineering	
	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 588,550	\$ 607,272
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	(7,254)	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
11H0- Transfer to Internal Services Gen	-	-
11N0- Transfer from Student Aid Gen	-	-
1240 - Transfer To Plant Fund Minor	(500,139)	(141,420)
1260 - Transfer from Plant Fund Minor	-	-
12C0 - Transfer to Renewal Replacement	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	608,797	186,828
TOTAL REVENUE	\$ 689,954	\$ 652,680
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	(77)	-
OJ1 - Supplies	401,091	265,892
OJ2 - Travel	5,823	7,752
OJ3 - Student Costs	2,368	752
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	-	38,576
OJ7 - Services	10,197	22,282
OJ8 - Plant Maintenance	3,848	9,673
OJ9 - Utilities	-	-
OJA - Other Expense	7,413	6,671
OM1 - Capital Expenditures	72,462	96,227
TOTAL EXPENSE	\$ 503,126	\$ 447,825
RESERVES	\$ 186,828	\$ 204,855

Comments:

Reserves will be used to upgrade equipment in the engineering teaching labs in order to maintain ABET accreditation. Because departmental needs are variable and unpredictable, a centralized reserve is maintained at the school level.

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016

School/College:	School of Architecture and Planning	
	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 216,012	\$ 214,218
OA5 - Sales & Services	8,806	4,647
OA6 - Other Operating Revenue	52,075	58,549
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	-	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	(6,280)
11F0 - Transfer From Public Service	16,500	-
11H0- Transfer to Internal Services Gen	-	-
11N0- Transfer from Student Aid Gen	-	-
1240 - Transfer To Plant Fund Minor	(123,700)	(49,430)
1260 - Transfer from Plant Fund Minor	-	3,097
12C0 - Transfer to Renewal Replacement	-	-
OV1 - Allocations	8,000	-
OZ1 - Reserves	73,146	943
TOTAL REVENUE	\$ 250,839	\$ 225,744
EXPENSES		
OF1 - Salaries	\$ 68,848	\$ 41,785
OG1 - Payroll Benefits	3,164	1,963
OJ1 - Supplies	126,690	113,971
OJ2 - Travel	34,678	4,309
OJ3 - Student Costs	-	-
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	330	303
OJ7 - Services	9,239	11,883
OJ8 - Plant Maintenance	4,074	13,214
OJ9 - Utilities	-	-
OJA - Other Expense	2,875	7,234
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 249,897	\$ 194,660
RESERVES	\$ 943	\$ 31,084

Comments:

Reserves will be used to upgrade equipment in the fabrications lab and computer lab. Generally, these reserves are moved to plant accounts until renewals are needed, which can vary year to year depending on the needs of the labs. Given the decrease in student enrollments transfers to plant accounts were delayed until FY17 in order to ensure enough funding remained to cover the current year's course fee related expenses.

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016

School/College:	University Libraries and Learning Sciences	
	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees (1)	\$ -	\$ -
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	-	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
11H0- Transfer to Internal Services Gen	-	-
11N0- Transfer from Student Aid Gen	-	-
1240 - Transfer To Plant Fund Minor	-	-
1260 - Transfer from Plant Fund Minor	-	-
12C0 - Transfer to Renewal Replacement	-	-
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	\$ -	\$ -

(1) University Libraries does not collect course fees on any of their programs.

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016
School/College:
Los Alamos Branch Campus

	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 125,905	\$ 168,202
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	-	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
11H0- Transfer to Internal Services Gen	-	-
11N0- Transfer from Student Aid Gen	-	-
1240 - Transfer To Plant Fund Minor	-	-
1260 - Transfer from Plant Fund Minor	-	-
12C0 - Transfer to Renewal Replacement	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	-	-
TOTAL REVENUE	\$ 125,905	\$ 168,202
EXPENSES		
OF1 - Salaries	\$ 102,805	\$ 117,459
OG1 - Payroll Benefits	18,584	21,242
OJ1 - Supplies	4,516	29,501
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	\$ 125,905	\$ 168,202
RESERVES	\$ -	\$ -

Review of Course Fees
Fiscal Year 2015 and Fiscal Year 2016
School/College:
Valencia Branch Campus

	FY15- Actuals	FY16- Actuals
REVENUE		
OA2 - Student Fees	\$ 51,722	\$ 46,619
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
1100- Transfer to I&G	-	-
1120- Transfer from I&G	-	-
1160- Transfer to Student Social Cultural	-	-
11A0 - Transfer to Research	-	-
11C0 - Transfer From Research	-	-
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
11H0- Transfer to Internal Services Gen	-	-
11N0- Transfer from Student Aid Gen	-	-
1240 - Transfer To Plant Fund Minor	-	-
1260 - Transfer from Plant Fund Minor	-	-
12C0 - Transfer to Renewal Replacement	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	-	-
TOTAL REVENUE	\$ 51,722	\$ 46,619
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	51,722	46,619
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 51,722	\$ 46,619
RESERVES	\$ -	\$ -