

GENERAL FEE ACCOUNTING

The General Fee is a consolidated, mandatory fee charged to all students. It is made up of seven components: Student Activity Fee, Health Services Fee, Academic Support Fee, Student Center (SMC) Expansion Fee, Student Building (SMC) Fee, Shuttle Bus Fee, and Student Center (SMC) Maintenance Fee.

The Health Services fee, Academic Support Fee, and Shuttle Bus fee are unrestricted revenue within the Educational and General Funds. The Student Center Maintenance Fee and Student Memorial Center Operation and Maintenance Fee are auxiliary enterprise revenue while the Student Building Fee and the Student Activity Fee are agency fund revenue.

The accounting and distributions of General Fee are accomplished by utilizing the detail codes established in the Accounts Receivable System. There are four detail codes at present, one for each session:

GENF General Fee Fall
GENM General Fee Summer
GENS General Fee Spring
GENW General Fee Winter

These detail codes splits the charge proportionately, based on the established general fee rates for each session, into the various revenue accounts representing the aforementioned categories in the Banner Finance System. For fall session 2002, the GENF prorates the fees in the following proportions.

Student Center Maintenance/Operations Fee	19.7%	\$105.00
Student Activity Fee	17.2%	91.80
Shuttle Bus Fee	1.7%	9.00
Health Services Fee	15.4%	82.50
Student Center Expansion Fee	8.4%	45.00
Academic Support Fee	37.6%	201.00
Total	100.0%	534.30

In term of accounting, General Fee is distributed as follows:

1. 1. **Student Activity Fee.**

Accounted for in – 9606-49291-5217-99, this fee is charged to cover student social and cultural activities such as the athletic programs, student government, student organizations, yearbook, radio, newspaper (Sapper), and etc. The University collects the fee and remits the proceeds to the Student Services, Inc., which manages the student programs.

To transfer the revenue collected the University will issue a check to Student Services, Inc. from the Student Services Activity Fee fund each semester. Since expenses may need to be paid before the General Fee is fully collected, a two-tier payment schedule has been established. The first payment is a

predetermined amount and is made at the beginning of each semester. The second payment is then made when final student enrollment data has been obtained.

2. Health Service Fee.

This fee is collected in 1200-32800-5210-57 to cover the expenses in providing health services to campus community. Note that the Infirmary Supplies Fee (account 5665), which is a fee charged for the cost of any expensive supplies used to treat a patient, is not a part of the Health Service Fee.

3. Academic Support Fee.

This unrestricted general fee provides for additional support relating to instructional and laboratory supplies. The revenue is posted in 1200-49100-5205-98.

4. Shuttle Bus Fee.

This unrestricted fee revenue supports the student shuttle bus operations. The revenue is posted in 1200-49712-5220-63.

5. Student Center Maintenance Fee.

This is an auxiliary enterprise fee revenue needed to support the operation and maintenance of the Student Memorial Center and is accounted for in the following FOAP string 1800-33800-5962-91.

6. Student Building Fee

This revenue is posted in FOAP 1800-33800-5962-91. The amount of the General Fee attributed to the Student Building fee is calculated based on enrollment report head counts using the old Student Building formula 1 to 6 credits = \$2.50; 7 to 9 credits = \$5.00; 10 or more credits = \$10.00; Summer Session \$.50/credit based on Summer of 1989 policy. This calculation is done three times per year (Summer, Fall, Spring). As soon as it is calculated, the Student Building component is journal entered to the Student Building agency fund by debiting 1800- 33800- 91- 5962 and crediting the fund addition fund within the agency fund 9607-49291-99-5962. The fee is not calculated for Winter and other special sessions. At fiscal year end the SMC Operation/Maintenance fee balance in the agency fund is disbursed to the Pennsylvania State Treasury Department, Commonwealth Ave N Ste 129, Harrisburg, PA 17120 (717-787-4336).

7. Student Center Expansion Fee.

This auxiliary enterprise fee revenue is accounted for in FOAP 1800-33800-5966-91. The portion of the fee that is required for bond principal and interest payments will be processed as a mandatory transfer to the Retirement of Indebtedness fund by the following entries:

Dr 1200- 49700- 76- 8225 Mandatory Transfer out to Plant
Cr. 86801- 33810- 93- 8105 Mandatory Transfer In from CU.