

**BUDGETS FOR SELECTED STUDENT AND USER FEES**

In order to provide accurate and efficient budgeting of student and user fees, the colleges and District Office have developed uniform implementation methods.

1. Anticipated operating fund revenues and corresponding expenditures for selected student and user fees will be budgeted ~~in host accounts for each location (cost center 202054, 302054, 702054) by each location during adoption budget.~~
2. The college Business Officers will estimate the budget amounts based on prior years' experience and ~~adjusted make adjustments~~ for known changes.
3. ~~At the end of each fiscal quarter, District Accounting Office will reduce the working budgets of the host accounts by 25 percent.~~
4. During the fiscal year, the working budget will be increased by the District Accounting Office based on actual revenues received during the prior month. A budget to actual report will be produced each month following the month-end posting. ~~It will to~~ reflect revenues received for each of the listed revenue accounts. The amount deposited to each account for that month as reflected by the difference between the ledger balance and the working budget columns will be added to the appropriate revenue and expenditure accounts (as provided by each location), via a budget transfer.
5. The college Business Officers may add new, approved fees ~~being charged~~ to the list ~~of transfers to be made~~ by submitting a request in writing to the District Accounting Office.
6. The fees covered by this procedure include those for:
  - ~~Foreign International~~ student materials
  - ~~International student~~ Capital Outlay fees
  - ~~Course material fees~~
  - Lost or broken materials
  - Child care
  - Hosted workshops
  - Transcripts
  - Library fines
  - ~~Coin copiers~~
  - Ticket sales
  - ~~User charges~~
  - Patient charges
  - ~~Grade mailing fees~~
  - ~~Foreign student~~ Capital Outlay fees
7. The following are excluded:
  - Facilities use charges
  - Court fines
  - Non-resident fees
  - Parking fees
  - Enrollment fees