

2025-2026 SPECIAL FEES REVIEW PROCESS

Deadline for submission of forms to your accountant is February 21, 2025—any changes after this date will not be effective until FY2026-27

Important information: Any SOU fees that are not covered by the tuition process or the mandatory fees process **MUST** be included in the Special Fees process. There are three different forms, by function; one to add new fees, one for modifications and one for deletions. Please use one form for each fee. Fillable forms are available online (see link below). When the forms are complete and approved by the Director, the Director will forward all forms to your accountant, who will review and forward to the appropriate VP for final review and approval.

Fillable forms and a copy of the current rates are available on the SOU website: <https://inside.sou.edu/bus-serv/bursar/index.html>
Please note that the completed forms must have electronic PDF signatures our files.

You should receive a listing of your department's Special Fees from your accountant. Please review the list carefully. We require justification and budgetary review of new or changing fees. Before you forward your forms to your accountant, please include a justification for the fee and a budgetary projection of the revenue and expense that will be generated by the fee.

If you need any assistance with Special Fees or the forms, please consult with your accountant.

Completing the form:

Fill in all of the required information and provide the justification for any new, increased or reduced fee, including a projection of the estimated annual revenue, and the related costs be covered by the fee. If you need assistance calculating projections, please consult with your accountant.

The Tax Reform Act allows students to net certain fees against scholarship income when reporting taxes. However, as fees associated directly with transportation, lodging, food, and medical insurance are not eligible for this adjustment, they need to be tracked separately. If you have a fee where a portion will cover these types of costs, please note that amount separately from the remainder of the fee.

Some fees are preceded by the words "Up to." This is done in situations where the costs that the fee covers may vary from term to term. The stated fee amount is the maximum projected cost. Please carefully consider whether this applies and if "Up to" should be added to a particular fee. If you are increasing (but still within the limit) or decreasing an existing fee preceded by "Up to" in the current Special Fees book, you do not need to submit a new form.

If you have a fee that is to cover a group of courses you may use grouping nomenclature. An example of this is the Lab Field Trip fees in Biology. For FY25-26, the Biology Field trip fees are listed as "BI 1xx."

Also, It is important to notify your accountant when:

- department names have changed
- subject and/or course numbers have changed
- fee descriptions have changed or need to be clarified
- a particular course needs to be moved to a different department
- there are other changes you require

No later than February 14, 2025, all forms must be approved and signed electronically via PDF by the Director. Once approved, the Director will forward your forms to your accountant. Your accountant will process the forms and send them to the appropriate VP or the Provost for approval.

In March, the draft will be sent back to the departments for a final review. The draft will be presented for review and comments to Student Government, Executive Council, and finally, to the University President for approval.

Thank you for your assistance with this project.