

DRAFT MINUTES

COMMITTEE ON FINANCE AND FACILITIES

FEBRUARY 07, 2019

11:00 A.M.

S.C. COMMISSION ON HIGHER EDUCATION

1122 LADY STREET, SUITE 300

COLUMBIA, SC 29201

Committee Members

Commissioner Dianne Kuhl, Chair

Commissioner Paul Batson

Commissioner Linda Dolny

Commissioner Charles Dalton

Staff

President Mike LeFever

Mr. Georges Tippens

Ms. Yolanda Myers

Mr. Bryce Wilson

Other Commissioners Present

Commissioner Ben Satcher, Jr.

Guests

Beth Bell, Clemson University

Derek Gruner, USC Columbia

Craig Parks, USC Columbia

Ralph Byington (by Phone), CCU

Cam Reagin, USC Aiken

Ray Switzer, SCC

Reggie Browning, SCC

Kevin Kibler, State Treasurer Office

Tim Hardee, SCTCS

Christine Brown, MUSC

For the record, notification of the meeting was made to the public as required by the Freedom of Information Act.

1. Call to Order

Chair Kuhl called the meeting to order at 11:15 a.m.

2. Approval of Minutes

A motion was made (Dolny), seconded (Dalton), and carried to approve the minutes of the January 10, 2019 Finance and Facilities Committee meeting.

3. Chair's Report

Chair Kuhl briefly discussed the Committee's intent on initiating a conversation on abatements and fee waivers at this meeting. She mentioned that programs such as dual enrollment at the technical colleges and statutorily-mandated abatements may provide elaboration to the raw numbers institutions are reporting to the Commission on Higher Education and requested input from the institutions on their usage of abatements and fee waivers.

4. Interim Capital Projects

The following agenda items were presented:

- A. Spartanburg Community College
 - i. Powers Building C-Wing Renovations

– Establish Project

Georges Tippens introduced the item. Spartanburg Community College sought recommendation of the Commission on Higher Education to establish and initiate the construction phase of a project to renovate 4,000 square feet of its Central Campus Powers Building. While the project itself does not meet the statutory definition of a permanent improvement project at a \$448,000 projected cost, taken together with other planned interrelated projects at the facility, the project meets the statutory definition with a total cost of \$4,176,000. The College will bring forth other phases of the project to the Commission with scope and budget change requests when it has secured additional funding. Chair Kuhl asked for a motion to recommend the project for approval, which was made (Batson) and seconded (Dalton). The Committee carried the motion to recommend the project as presented.

- B. University of South Carolina Upstate
 - i. USC Upstate Smith Science Building Renovation
 - Establish Project

Georges Tippens introduced the item. University of South Carolina Upstate sought recommendation of the Commission on Higher Education to establish Phases I and II of a project to replace and upgrade the HVAC System in its Smith Science Building. Because the project is mainly funded with \$3.5 million of Capital Reserve Funds and the University has the remaining funds on hand (\$750,000), the Committee agreed to review both phases of the project at once, which will save the University approximately 4 months in project development. The Committee appreciated that the University pared down the project to maintenance-related issues with its limited funding compared with its more expansive scope in the CPIP, which also included renovation items. In addition, the Committee applauded the University for its forward thinking by including work in the scope that will allow for future lab space renovations without having to redo major systems. Chair Kuhl asked for a motion to recommend the project for approval, which was made (Dalton) and seconded (Batson). The Committee carried the motion to recommend the project as presented.

5. Abatements and Fee Waivers Discussion

The Finance and Facilities Commissioners opened up a discussion on usage of abatements and fee waivers by South Carolina higher education institutions. Messrs. Craig Parks and Cam Reagin shared their experience at USC schools, including which students receive full or partial out-of-state tuition abatements to in-state rates, and how USC reports abated tuition on its financial statements.

Dr. Tim Hardee, South Carolina Technical College System President, gave a brief presentation on the usage of fee waivers at South Carolina's technical colleges. According to Dr. Hardee, only high school students participating in the dual enrollment program receive fee waivers; students matriculating towards a two-year degree are ineligible based on system policy.

The Finance and Facilities Commissioners discussed forming a subcommittee including representation from each of the higher education sectors to further explore the issue of abatements and fee waivers and how they are used in practice by the schools.

There being no additional items before the Committee, the meeting was adjourned at 12:07 p.m.

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[Multiple speakers and conversations]

DIANNE KUHL: All right. We're going to call the Finance Committee meeting to order. I apologize to you all, but we're getting a little late start. We had a search committee meeting that ran a bit over. So heads up, we're looking for a new Executive Director if you know anybody.

[Laughter]

DIANNE KUHL: But Yolanda, would you?

YOLANDA MYERS: We have with us this morning from Clemson University, Ms. Beth Bell; from University of South Carolina, Derek Gruner and Charles Parks-- Craig Parks, I'm sorry.

CRAIG PARKS: Charles is fine.

[Laughter]

CRAIG PARKS: I've been called worse.

YOLANDA MYERS: From University of South Carolina-Aiken, Cam Reagin; from Spartanburg Community College, Ray Switzer and Reggie Browning. We have with us from the State Treasurer's Office, Mr. Kevin Kibler and from the South Carolina Technical College System, Mr. Tim Hardee.

Do we have anyone on the conference line?

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RALPH BYINGTON: Ralph Byington, Coastal Carolina University.

CHRISTINE BROWN: Christine Brown, MUSC.

YOLANDA MYERS: Thank you. This meeting is being held in accordance with the Freedom of Information Act.

DIANNE KUHL: All right. Has everybody had the opportunity to take a look at the minutes? If so, are there any changes or modifications?

LINDA DOLNY: I don't have any changes or modifications to the minutes, and I'm not sure if now is the time to bring this up, Dianne, so I will ask you.

DIANNE KUHL: I think that's going to bring it up?

LINDA DOLNY: Huh?

[Laughter]

LINDA DOLNY: Just bring it up? Okay. Tell me to shut up and I will okay? [Laughing] Stop. But I had two thoughts in reading these. Is there any-- or two questions.

Is there any way we could get these sooner? Rather than right before the meeting, because the sooner I get them--

DIANNE KUHL: Mm-hmm.

LINDA DOLNY: --the more my brain is around what happened. So that's one question and it may not be possible. And the second question I had is, I went through these minutes. I realized there are several points in here that require follow-up action.

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DIANNE KUHL: Mm-hmm.

LINDA DOLNY: Is there any way that we can have that follow-up action pulled out so that we don't forget it? Or that it's easy to get back to. We may not be forgetting it anyway, but that it's easy for my brain to get around what did we say we were going to do and did we do it?

DIANNE KUHL: Georges, does this sound familiar to you in any way?

GEORGES TIPPENS: Yeah, so--

DIANNE KUHL: We just had this conversation [Laughing].

GEORGES TIPPENS: Regarding this month, there was an issue with the transcription services. They accidentally sent us the wrong transcription from the meeting so it was slightly delayed, but once we did get that, that's when this was generated.

Regarding the follow-up action, I did talk to Commissioner Kuhl about that. Specifically--

LINDA DOLNY: Okay.

GEORGES TIPPENS: --about our discussion about potentially modifying the lease policies. But I can try to create a separate section in future minutes showing follow-up actions discussed at the previous meeting.

LINDA DOLNY: Okay.

GEORGES TIPPENS: To make it simpler for everybody.

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LINDA DOLNY: That would be helpful.

DIANNE KUHL: Mm-hmm.

LINDA DOLNY: Because I en-- I saw in here there's several things I'm going to have questions about. That's why we keep up.

DIANNE KUHL: I think it would be very useful too if-- I mean, I know we've got actual transcriptions and from that we do the minutes, but I think it would be useful if during the meeting, if we had someone-- Georges-- not that I'm nominating you or anything, but if we had someone that could as, you're suggesting go through and just make a list of here are the action items, and then get that back to us even prior to the minutes. Because that way, we've got that full time span between one meeting to the next to start implementing or doing the things we need to get done. So I think that's a great point, Linda.

LINDA DOLNY: And while I have the stage, let me thank Georges. Because he gives me a tutorial every time I come down here. So I do appreciate the effort--

GEORGES TIPPENS: Yes, ma'am.

LINDA DOLNY: --that you're helping me learn.

DIANNE KUHL: Absolutely. We will put it into the record that Georges is quite wonderful.

LINDA DOLNY: Yeah. [Laughing]

DIANNE KUHL: Because he-- he's been helping me a lot too.

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LINDA DOLNY: Yeah.

DIANNE KUHL: So. Okay. So minutes. May I have a motion to approve?

LINDA DOLNY: I'll--.

DIANNE KUHL: And a second?

LINDA DOLNY: So move.

PAUL BATSON: Same here.

DIANNE KUHL: All in favor?

PAUL BATSON: Aye.

DIANNE KUHL: All right. Given no opposition, the minutes pass. The Chair's Report, I will just very briefly tell you what we are getting ready to do once we go through our two project approvals. We're going to begin the discussion looking at the abatement and fee waiver issues. This is in no way to be judgmental. We are-- this is an opportunity for us to learn-- to consider are we looking at apples to apples when these numbers are being reported. Are there things that are considered within these numbers now that were not there when the original intent to file these reports was put into code?

For instance, when the fee waivers were initially put into a proviso that you had to report these things, there was no such thing as dual enrollment. So the times have changed. We now have-- as Craig and I discussed the other day, there are-- we'll call them unfunded mandates, where the state has now said you must

provide in-state tuition to military dependents. Where those numbers are now being counted in some cases as abatements. And possibly are impacting the numbers that we're receiving.

So basically what we're looking at is, what questions do we need to ask and are there things that need to be modified? Are there things in these reports that the raw numbers are not just giving us the full story? And that's the intent of this conversation. We will have some questions among the table, and we invite participation and input from all of you here today. Your input is obviously very valuable since you know what went in to making those numbers.

But moving in to our capital projects, Georges, would you be kind enough to introduce Spartanburg Community College?

GEORGES TIPPENS: Yes, of course. Before you we have Spartanburg Community College is seeking approval of their Powers Building C-Wing Renovations. This is an interesting project because they're coming before you with essentially a Phase Two submittal of establishing the construction.

They've already done the A&E phase and that's because they received information from the department administration previously that they didn't have to create permanent improvement projects because on their own each of these small phases do not meet the threshold of a permanent improvement project, mainly costing at least \$1 million. But because they're so interrelated, they are now coming before us for your recommendation of approval.

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This first project is \$448,000. It's renovation of their C-Wing of this building, which is their main academic programming building, which is 74,000 square feet. They've already done \$1.6 million in two separate projects already, which was mainly maintenance related. And this is kind of looking at the renovation portion of-- related to the maintenance that they've already done for the C-Wing.

DIANNE KUHL: All right. Anybody have any questions, comments?

PAUL BATSON: I'll make a motion that we accept the project.

MALE SPEAKER: Thank you.

DIANNE KUHL: All right. All in favor of accepting the project as it is, say "Aye".

[Multiple speakers, "Aye"]

DIANNE KUHL: No opposition. Congratulations. That was easy. All right. Our next pro-- we like it when you bring us easy projects.

Alright. Georges would you introduce USC-Upstate please?

GEORGES TIPPENS: Sure. USC-Upstate is seeking to-- Phase One approval or actually it's Phase One and Phase Two approval of a \$4.25 million project, that's primarily financed with capital reserve funds of \$3.5 million, but they're also self-amending it with \$750,000 in institutional funds.

This is mainly a maintenance project, renovating the HVAC and similar systems for some labs in their Smith Science building. It actually has a little bit of interesting history too. It's originally in their CPIP. It was a much larger project.

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They were envisioning maintenance and renovation components, but because of limited funding, they decided just to limit this project now as a maintenance only project, but looking forward in the future that they may have to do renovations so they're actually forward-thinking and doing an HVAC system that could handle the future renovations that they're planning down the line.

DIANNE KUHL: And this project will not need to come back to us as Phase Two, is that correct? Or will it?

GEORGES TIPPENS: I believe so. This is an established project because it's mainly financed with capital reserve funds. So.

DIANNE KUHL: Mm-hmm. Okay. Hmm? [Inaudible male voice in background] All right. Any-- and as I understand it, you have a larger project in mind, but you're focusing right now on the maintenance project and that's what you're asking for approval, and then to get things ready and upgraded for the labs, and then to come back with a separate project when you're ready to do the lab space renovation? Right?

CRAIG PARKS: Correct. Madam Chairwoman and Commissioners, that's exactly right. Georges did an adept job at explaining it. So in our executive budget request that we submitted in October, the institution, Upstate was very appreciative of the state's investment and that \$3.5 million last session, limited resources they had they couldn't fund the full \$8 million. Anecdotally or tacitly, they blessed the concept but did-- weren't able to fully fund it.

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Derek, with the Upstate folks, was able to put a little bit more money of institutional funds. It required it to come here, but a modest amount. We just want to thank you all for packaging this as such that we don't have to come back because-- Derek, that saves how many months?

DEREK GRUNER: Four-- four to six months.

CRAIG PARKS: Four to six months. So it's really more of a way to get out and say thank you for that and working with us on that. And I got one other comment, maybe after you all vote, because I don't want to throw anything off the wrench.

No wait. Can I say one other thing for a later discussion?

DIANNE KUHL: Is it about this?

CRAIG PARKS: Well, just about-- yeah, go ahead with this and then--

DIANNE KUHL: Wait till we vote on this. All right. So does anybody have any additional questions or comments?

LINDA DOLNY: The only question that I had and I think it has a-- that Georges hasn't answered for me already, is the state capital reserve funds-- those are committed already? That \$3.5 million?

CRAIG PARKS: Correct.

LINDA DOLNY: They are committed to the university for this use?

CRAIG PARKS: Correct. And so--

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DIANNE KUHL: Mm-hmm.

CRAIG PARKS: --so think of the capital reserve funds supplement to the state budget, which is
a--

LINDA DOLNY: Yeah.

CRAIG PARKS: --which is a law and in it it very clearly says we got to use it for X.

LINDA DOLNY: Okay.

CRAIG PARKS: And so--

LINDA DOLNY: I just wanted to make sure--

CRAIG PARKS: No, it's quite--

LINDA DOLNY: --it couldn't come back and that you would have to then look around for more
money.

CRAIG PARKS: And the way capital reserve funds by the way, this is a matter of education, it's in
arrears, so that--

LINDA DOLNY: Okay.

CRAIG PARKS: --that fund-- we got to make sure we close the states books, that the cash is really
there--

LINDA DOLNY: Mm-hmm.

CRAIG PARKS: --once we don't end with a deficit to the state, that money gets disbursed.

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LINDA DOLNY: Okay.

CRAIG PARKS: So if it hadn't already been disbursed, it will be soon. So-- and for that purpose.

LINDA DOLNY: Thank you.

DIANNE KUHL: Any additional comments or questions?

PAUL BATSON: So moved.

DIANNE KUHL: I take it that's a motion--

MALE SPEAKER: Second.

DIANNE KUHL: --to accept--

PAUL BATSON: Accept.

DIANNE KUHL: --as submitted?

MALE SPEAKER: Second.

DIANNE KUHL: Do we h-- second? All in favor?

[Multiple speakers, "Aye]

DIANNE KUHL: All right. Seeing no opposition, the project passes. So, thank you.

All right. There-- I'm going to go ahead and let you add your co-- Craig, I'm sorry.

CRAIG PARKS: Oh.

DIANNE KUHL: I was looking at Derek and--

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CRAIG PARKS: You're good.

DIANNE KUHL: --talking to you, I'm sorry.

CRAIG PARKS: So for future discussions-- not for today or-- it could be weeks or months from now as Derek and I were talking about the process, while we greatly appreciate you expediting this-- how you packaged it, had we-- help me understand this, Derek.

Had we-- because we're on-- we're coming with \$750,000 additional, less than \$1 million which is the PIP threshold, and we're adding it to an already blessed state project. I'm only asking as a question in future days and weeks, can we talk about-- is there a way to add that million so that we don't have to come back through the process at all, which saves another two or three months?

But don't answer that today.

DEREK GRUNER: What we're saying is our normal authority goes up to a million that we do approve internally. If we choose to add a million or less to a project that's been approved by the state for CRF funding, do we have to bring it to you? That-- that's what I'm-- was told by staff and it didn't--

CHARLES DALTON: So you're saying if you add the two together--

DEREK GRUNER: Correct.

CHARLES DALTON: --it exceeds the million?

DIANNE KUHL: Mm-hmm.

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CHARLES DALTON: Would we have to treat--

CRAIG PARKS: Well--

CHARLES DALTON: --as the ex--

CRAIG PARKS: We would have needed one-- if we-- if it-- if the General Assembly had given us 3-5, which they did, we needed to add \$1 to it to get that extra fee covered for the, you know, concrete or whatever. We think we understand that-- we got to bring that \$1 to you.

CHARLES DALTON: Instead of the million--

CRAIG PARKS: Instead of--

CRAIG PARKS: --instead of-- but it-- and so. We think there's an opportunity for discussion that-- could that provide some additional relief? But again, not for you to say yes or no to today.

GEORGES TIPPENS: So to speak about that, anything that's funded with capital reserve funds automatically is a permanent improvement project. The difference being if it's fully funded, I have the authority granted by the Commission to staff approve it as does Department Administration and JBRC can be staff-approved. So the question would be, if-- you're asking if it's under \$1 million threshold add-on, instead of going to the Committee, would I be able to staff approve it and I think that would be something for the Committee--

CRAIG PARKS: You're saying that warrant it--

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GEORGES TIPPENS: --to discuss.

CRAIG PARKS: [UNCLEAR]. Right?

GEORGES TIPPENS: Yes.

DIANNE KUHL: Mm-hmm.

GEORGES TIPPENS: But, in general, it still needs to go through the approval process--

CRAIG PARKS: Right.

GEORGES TIPPENS: --because it has CRF funds attached to it.

CRAIG PARKS: Oh, right. Absolutely. Right. And so, thank you for interpreting well.

DIANNE KUHL: All right. They got you--

CRAIG PARKS: I think logistics is food for thought. Thank you all.

DIANNE KUHL: Okay. Derek, since I called on you, you want to-- you got anything you want to throw in?

DEREK GRUNER: No.

DIANNE KUHL: [Laughing]

DEREK GRUNER: We've done enough talking for today. Thank you, Georges, for RXP dumbing down.

DIANNE KUHL: I just didn't want you to feel slighted or anything. So-- all right. Let's talk a little bit about-- let's move in to our abatement and fee waivers discussion.

I've had conversations with several of you about this. There is a proviso that requires the institutions to submit annually information on their abatements on the fee waivers and I know that there have been some questions amongst ourselves as to what exactly constitutes an abatement, what exactly constitutes fee waivers, and are our institutions interpreting these terms in a universal manner.

In convers-- Georges, do you want to open this discussion with an explanation of what consti-- what we consider to constitute abatements and fee waivers?

GEORGES TIPPENS: Sure, sure I can do that. So abatements are amounts that the universities or higher education institutions, they kind of waive-- it's a waiver of tuition for out-of-state students to-- up to the in-state tuition rates. It can only be given to out-of-state students who receive some sort of grant or scholarship, be an athletic scholarship or federal grant, institutional grant, private grant, or state grant.

Fee waivers are little bit different. It's a waiver of educational fees that institutions charge their students, and those can be given to either in-state or out-of-state students, but I believe primarily-- and the institutions can talk more about this, that they're given primarily to the in-state students.

PAUL BATSON: Well, I got a question there. And this whole thing for me is informational, despite the fact I've heard these words for years and years.

[Multiple speakers voicing agreement]

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So I welcome the opportunity to get my brain right with this. And I think-- now you say an abatement applies to out-of-state students, out-of-state tuition, and that could be because? Repeat the things that you said that--.

GEORGES TIPPENS: So institutions have the prerogative or the ability to choose which out-of-state students receive this discounted tuition rates.

PAUL BATSON: Okay.

GEORGES TIPPENS: But it can only be given to those who have some form of scholarship, be it an athletic scholarship or state scholarship or a federal scholarship or a private scholarship. But they need that separate hook, which is that scholarship or grant that they receive.

PAUL BATSON: So is an abatement the result of a scholarship or is it a result of a discount of the rate?

GEORGES TIPPEN: The abatement itself is the discounted rate to either fully towards in-state tuition or somewhere in between out-of-state and in-state tuition rates.

PAUL BATSON: All right.

DIANNE KUHL: And don't they have to have a minimum of \$250 in scholarship assistance in order to receive an abatement?

USC Aiken: Yes.

DIANNE KUHL: Thank you.

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CHARLES DALTON: So you can only get an abatement if you're on scholarship-- out-of-state, on scholarship?

GEORGES TIPPENS: Yes. Or--

CHARLES DALTON: And the abatement cannot go below the state--

GEORGES TIPPENS: The in-state rate. Correct.

CHARLES DALTON: All right.

DIANNE KUHL: But as I understand it--

LINDA DOLNY: They can be at \$250 scholarship.

DIANNE KUHL: --that scholarship can come from the institution. It can come from a foundation. It can come for-- it can come from pretty much anywhere, right? So if I decided to give Paul's kid a \$250 scholarship to go to USC, would that then make that student eligible for an abatement? Assuming Paul lived out of state?

USC Aiken: They could come have one-- the conversation--

MALE SPEAKER3: No. We--

USC Aiken: --yes it would, but it's not on the automatic thing. It is something that they would have to go through a process of and apply or request.

DIANNE KUHL: Okay. Right. Okay.

USC Aiken: And the distinction is-- when we do reward an abatement to a student-- let's just for round numbers say that out-of-state students would pay \$10,000 a semester,

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in-state would be \$5,000. If that student is eligible for a full abatement, we still have the \$10,000 in revenue showing on our books. We segregate out that portion that was covered by the abatement, and so we would have \$5,000 regular tuition revenue, \$5,000 abatement revenue. We would also recognize a \$5,000 abatement expense. So that the revenue and expense would basically wash, but they are still reflected--

DIANNE KUHL: Okay.

CRAIG PARKS: It gets in the statements, that's correct.

USC Aiken: As opposed to a fee waiver which essentially probably easier the way I can get my mind around it is, a waiver is essentially an institution-funded scholarship. It is only [UNCLEAR] the student would still pay full tuition. The waiver scholarship would just raise another avenue.

CRAIG PARKS: And if it's cash, it gets paid for.

CAM REAGIN: Essentially it is cash.

CRAIG PARKS: It's-- an abatement is not cash.

CAM REAGIN: Right.

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: And a waiver is cash.

CAM REAGIN: And on their statement is foregone revenue, a waiver is a cash expense.

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PAUL BATSON: Okay. And I want-- I might want to address both of those from an accounting standpoint. So for an abatement point of view-- so you got a \$10,000 amount abated, that gets reflected as accrued revenue and then there's a contra entry to show that as an abatement dollar amount?

CAM REAGIN: Yes.

PAUL BATSON: All right. And is there a statute that we know of that determines some finite amount or defines what an--

DIANNE KUHL: Uh-uh.

PAUL BATSON: --abatement can be?

CRAIG PARKS: Hold on, I want to-- on abatements there--

PAUL BATSON: On abatements.

CRAIG PARKS: On abatements there is no finite amount. That is the discretion of the institution based on the statute-- working with their business model and, you know, it's-- it's really impressive science, frankly.

PAUL BATSON: It's what?

CRAIG PARKS: It's an impressive science the way that--

[Laughter]

CRAIG PARKS: --it's about-- hold on. Let's just--

LINDA DOLNY: Science.

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CRAIG PARKS: But--

PAUL BATSON: Accounting entry.

LINDA DOLNY: Yes.

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: No, there is no statutory limiter. Unlike a fee waiver.

DIANNE KUHL: Uh-uh.

CRAIG PARKS: Which has its-- and it's got a history going back 30 years that we've been able to find, maybe more, and that is a finite amount with several alternative ways that that can be calculated.

PAUL BATSON: All right.

CRAIG PARKS: So you may have--

PAUL BATSON: And I'm going to come back to the fee waiver in a minute here.

DIANNE KUHL: Mm-hmm.

PAUL BATSON: Okay. But going back to abatement. This helping me to understand, so we abate out-of-state students, but how about abatements for in-state students? Are those-- does that happen?

CAM REAGIN: No. I think--

DIANNE KUHL: By definition it's out-of-state.

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CAM REAGIN: --hoping to bring an out-of-state student either to the in-state rate or closer to the in-state rate.

CRAIG PARKS: And that's a great-- can I just add to that? That's a great point. It is there-- it's subtle, but there's often a misunderstanding that abatement equals full reduction. But it's-- it could be anywhere between a, you know, a dollar to the total differential. And I just wanted to make sure we understood that. The institution has that discretion to fully abate only to the in-state rate or some amount in between.

CAM REAGIN: Yeah. A full abatement is not a full waiver-- release from all tuition. It's essentially just-- the full means we take away all of what would be the out-of-state tuition.

DIANNE KUHL: Mm-hmm.

CAM REAGIN: So that they only pay the-- close to the in-state rate.

CRAIG PARKS: And let me-- if I may, Mr. Batson, I know we want to distinguish between abatements and waivers, but those terms get understandably confused--

DIANNE KUHL: Mm-hmm.

CAM REAGIN: Yes.

CRAIG PARKS: --and to add on to what Georges was saying, there are other wa-- I think institutions would consider abatements if we considered abatements as bringing that in-state student in. And what I mean by that is, it's not just scholarships, but it's-- you mentioned this earlier, about state mandated in-state residency for folks

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that are clearly out-of-state residents. That the institutions have no discretion over. And that-- so for those and when I get off track tell me, but for those there is no discretion by the institution.

For a long conversation another day, importantly they are also unfunded as you mentioned. And they are not partial. They are full to the in-state rate. And there's a list of seven of them at least, and we can provide this to you. You all probably have it. And all meritorious, so it's not about whether or not these groups or constituencies ought to be getting this.

But it's important to the-- I think the overall question, when colleges get dinged for lack of a better word, on abatements, we want you to more fully understand that a good chunk of these are required by the state with no discretions of the boards of trustees. At USC that number is right at 15%, which is not insubstantial, unsubstantial, however you say that.

And so as you look at these-- I know that's-- one things you want to understand is, you know, where is the discretion and what do those look like and where are the statutory mandates. And again, we can provide that to you.

LINDA DOLNY: So the fif-- I'm sorry.

CRAIG PARKS: Does that--

LINDA DOLNY: With the 15% then, that's for USC?

CRAIG PARKS: That's-- I-- that's--

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LINDA DOLNY: That's mandated?

CRAIG PARKS: Yeah. It's--

LINDA DOLNY: That's your percentage?

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: --I'm sure it's a-- varied between institution--

LINDA DOLNY: Sure.

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: --to institution.

LINDA DOLNY: Okay.

CRAIG PARKS: Given their enrollment. That's right.

DIANNE KUHL: Mm-hmm. I've got a couple questions for you. First, going back to Paul-- the-- just so you know, abatement is defined in statute and it is specifically for non-residents. It's a tool to recruit non-residents into our higher education system.

They have three different classifications. They have rates for non-residents on scholarship, a waiver for students participating in the international sister state agreement or student exchange programs. So then they go into a whole long list of how and what they can do, but there are no-- abatement is statutorily defined as out-of-state.

PAUL BATSON: Out-of-state. Okay.

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DIANNE KUHL: So. I've got-- going back to the accounting question where you're talking about having the two entries. It-- we're going to recognize it as revenue and then we're going to expense it. When you're doing reports on tuition revenue, do you report that number as a part of the tuition revenue?

CAM REAGIN: Is it just one line on the financial statement called tuition revenue? Yes. That would contain both abated revenue and normal revenue.

DIANNE KUHL: So when you all are-- you all are coming to us and saying here's what our out-of-state tuition revenue was, that number is being reported even though over here it was just expensed?

CHARLES DALTON: Because you have an expense line.

CAM REAGIN: Correct. It's still effectively gross revenue.

DIANNE KUHL: Okay.

MALE SPEAKER2: Because it does include that abated portion and there is--

DIANNE KUHL: Okay.

CAM REAGIN: --an offsetting expense in our-- in the expense section of the revenue to [UNCLEAR].

DIANNE KUHL: So when you do your reports to us-- or the-- well, through us to the legislature, when you're doing your reports and you're giving us your tuition revenue, I'm assuming that we're getting that as a gross number?

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CAM REAGIN: That would be correct.

DIANNE KUHL: Okay. That's good to know.

PAUL BATSON: Is that-- is the contra entry on that a debit to revenue? If I'm looking at your financial statement and I'm looking at your P&L, so is that a-- is that going to show as an offset in the revenue accounts or do you have an expense account set up for that?

CAM REAGIN: It is an expense account.

PAUL BATSON: So you've got a separate expense? So if we're looking at your revenue, then we're looking at really an incorrect-- I say-- and I'm using that in the wrong way--

DIANNE KUHL: Mm-hmm.

PAUL BATSON: --but we're looking at an inflated set of revenue--

DIANNE KUHL: A skewed number.

PAUL BATSON: --numbers if they haven't actually been booked, right?

DIANNE KUHL: Mm-hmm.

CAM REAGIN: Well, they're booked, but yes it is essentially a--

PAUL BATSON: If we don't look at the expense side of it, your number is not-- okay.

DIANNE KUHL: Okay.

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CAM REAGIN: Now, when you get to the actual audited financial statement numbers, there's a lot of stuff that goes into that so that you see more of a [UNCLEAR] number there. If you're talking about financial estimation pulled straight out of our category--

PAUL BATSON: Okay.

CAM REAGIN: --your statement is correct.

DIANNE KUHL: Okay.

CHARLES DALTON: I got lost on your 15% USC-- the mandated.

CRAIG PARKS: Sure.

CHARLES DALTON: What is that mean?

CRAIG PARKS: That's so that when we're totally not abatements as we've been having the conversation about what abatements are. We can slice off for you and get them into categories. And the category is state mandates, of which there are six or seven either by statute or regulation. And we talk, you know, in-state veterans-- or excuse me, out-of-state veterans--

CHARLES DALTON: Oh, okay.

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: --those types of things.

LINDA DOLNY: Yes.

CRAIG PARKS: So that--

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CHARLES DALTON: So the legislature--

DIANNE KUHL: Mm-hmm.

CHARLES DALTON: Has--

CRAIG PARKS: Has--

CHARLES DALTON: --mandated that--

CRAIG PARKS: --has said that our board--

CHARLES DALTON: --certain--

CRAIG PARKS: --shall--

CHARLES DALTON: --certain categories should-- right. Come under the abatement.

PAUL BATSON: The abatements, right.

CRAIG PARKS: Then we've got X-- and it's smaller than people might think-- 26% are our discretionary, 26% that get our out-of-state folks down to that in-state revenue, that my child would pay for being in-state. And just to-- not that we're looking at numbers today, but that leaves 60% of our abatement with people-- often think means you're-- again, you're getting down to that delta fully. Sixty percent are paying somewhere above that in-state rate.

LINDA DOLNY: So-- and would be for things like-- that 60% would be for things such as? Do you have an example? I mean--

CRAIG PARKS: Well, they--

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LINDA DOLNY: --what would--?

CRAIG PARKS: --and I'll-- Cam is probably--

LINDA DOLNY: Could be academic, it could be--?

CRAIG PARKS: Yeah. Sure. If this gets back--

DIANNE KUHL: Athletic.

CRAIG PARKS: --this gets back to joint--

LINDA DOLNY: It could be athletic?

CRAIG PARKS: This gets back to Georges', this is where the statute says that the board of trustees have discretion if an out-of-state student's on scholarship, and--

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: --you've kind of talked about that, so that-- so you add those two up that I just mentioned, 26% get to the full in-state, 60% should-- that's within that discretionary statute. Is that-- Cam, is that--

CAM REAGIN: And that-- my understanding is correct with you.

LINDA DOLNY: Yeah.

PAUL BATSON: And then the 14's mandated. Okay.

LINDA DOLNY: So if I look at the total that you've got listed for abatements on our chart that we have--

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CRAIG PARKS: You may not see it broken out.

DIANNE KUHL: Mm-hmm.

LINDA DOLNY: If I took 15% of that total number, that's what's mandated by the state for you-- that you're meeting those guidelines?

CRAIG PARKS: Fairly. I mean, I'm not know what--

LINDA DOLNY: I know it. I know it's not specific.

CRAIG PARKS: In the ballpark.

LINDA DOLNY: But-- okay.

CRAIG PARKS: Yeah.

LINDA DOLNY: Got you.

CRAIG PARKS: If you could give us some grace to be wrong on that, but it's close.

LINDA DOLNY: Uh-huh, yeah. Yeah, that's my question.

CHARLES DALTON: Yeah, because that varies with each school?

LINDA DOLNY: Yes.

CRAIG PARKS: Oh, I'm sure.

DIANNE KUHL: Mm-hmm.

PAUL BATSON: And you say you've got paper on that. You've got regs or-- if you could share with us?

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CRAIG PARKS: Oh, absolutely.

PAUL BATSON: Oh, okay.

CRAIG PARKS: And so-- and I'll-- I don't speak for other institutions, but I am-- I would be very confident that each institution through their boards, through the statute and regs, developed policy documents. And I'm-- what I'll share with you is an email later if it's okay. I mean, it's on old parchment paper and it's 1989. But if you-- and this is on fee waivers, did you not-- I don't know if you got copied yet, but we can give you a good history of how institutions have worked with the Commission and the legislature to implement and effectuate that statute. And we're happy to share that.

PAUL BATSON: I would really be interested to see that, in particular with Carolina because their numbers here--.

CRAIG PARKS: Sure.

CRAIG PARKS: It would be possible. It would probably take some-- I know on our campus we would have to do some manual sifting out of which ones are mandated versus which ones are discretionary. But going forward it would be possible to figure out student information system in such a way that we can code the mandated ones in a certain way that they go into one account. But the ones that are discretionary-- so that we can report that-- which ones are required, which ones that we awarded at our discretion, and give you that break out of the combined total. It would probably be useful too.

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DIANNE KUHL: We're going to go to fee waivers in just a second. This is going to be an ongoing conversation. And one of the things that I would ask all of you representing institutions or our treasurer's office, if you've got stuff you want to throw in there, we love input, but if you guys would think about the reports that you're sending in.

Think about some of the reactions that you get to those reports, either from this body or from the legislature, and how would it be better for you? Would it be better for you if you did a broken out report where you listed, here are our abatements. Of these, X percent are going through mandated legislative, you know, this is-- scholarships or abatements or, you know, whether it's the veterans, whether it be a sister city, whether it be-- and, you know, you've apparently got a list that goes beyond the three that are in this one-- I'm guessing that are proviso driven because this is in the code.

CRAIG PARKS: Obviously, I'm--

DIANNE KUHL: But, so think about that and it would be useful for us to have that input because what we're looking at is-- are we where we need to be? Obviously, you know, Craig and-- we have some colorful conversations about abatements, but are there things that would make life better or easier for you in the reporting process, and give a more accurate picture of what you're doing that might make your lives a little easier when you're having to stand up and justify. Are there things-- and we're going to talk about this with the fee waivers-- are there things in the codes

or in the provisos now that are completely outdated because we've changed the way that we're doing things in this state since then?

And I think that's a lovely segue to go in to the fee waivers because I know that, Tim, you came specifically to talk to us about that and I want to make sure you have time to do so. So if we could, Tim, would you like to talk about how the fee waivers are affecting the Tech System? Because I know, we've got that proviso.

For you guys, there is a proviso that says the institution can't-- well, actually I think it's in the codes now, but that the institutions can give no more than 4% fee waivers. There is some interpretation on this. In 1995, the Commission actually issued a ruling or a directive if you will-- of course, back then it was a 2% limitation of educational fee waivers, but at that time, we had some room for interpretation. It could be head count, it could be FTE, or it could be a percentage of fee revenue.

The way that it's written now, there's not a lot of room for interpretation and some of our institutions are out of compliance on paper and so our question is, why are they out of compliance? Is it because of dual enrollment? Is it because of-- so, Tim, would you like to?

TIM HARDEE:

Sure. I'll just start mine with obviously mine-- in being here today was the conversation about the fee waivers. We currently have a little over 13,500 students that are high school juniors and seniors that take college credit courses with us at one of the sixteen technical colleges across the state. Many of those

students are-- our fee waivers in the last year was in the range of about \$5 million.

Probably a good example of where we would use that-- before I became the System president, I was president over at Central Carolina in Sumter, one of the counties that we served was Lee County.

Lee County is a poor rural county and in the state of South Carolina, they-- their school district there have the difficulty attracting AP teachers to be able to offer programs for their academically talented students. So our college offers dual enrollment with those students. The students and parents they are from an area like Lee County, simply don't have the ability to pay beyond the part what lottery covers.

So we use the fee waiver as a way to offer those programs, not just in Lee County. I'm just using that as an example, but across the state, to be able to provide that dual enrollment opportunity for students. We think that's important for us to be able to provide that service, certainly it's cost-effective for South Carolinians. The affordability of our tuition, you're already aware, is much lower than the four-year institutions and we think that's an opportunity for those students to gain those college credits early.

And quite simply, the students in many rural districts across the state, if we didn't waive the part that's not covered by lottery tuition assistance, they simply wouldn't be enrolled because they don't have the means to be able to pay that. So I-- we can go in further conversation, but I think that's a good example of the

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benefit of the fee waivers being available for students that are enrolled there in Technical College System.

We only use our fee waivers for the dual-enrolled students.

DIANNE KUHL: Only?

TIM HARDEE: Mm-hmm.

DIANNE KUHL: So you're fee waivers-- that's 100% dual enrollment?

TIM HARDEE: Yeah.

DIANNE KUHL: Wow. So where do you-- if you have an-- just a regular in-state student that you're offering some scholarship assistance to or that you're waiving the fees, where does that-- where does that number go?

TIM HARDEE: We don't waive the fees.

LINDA DOLNY: Pardon? You don't what? I'm--

TIM HARDEE: We do not waive the fees.

DIANNE KUHL: Okay.

TIM HARDEE: We simply use it for the dual enrollment. We don't-- we don't use it for adults.

DIANNE KUHL: Okay.

PAUL BATSON: So the-- and the question that I think precipitated-- was part of what precipitated a question like this--

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DIANNE KUHL: Wow.

PAUL BATSON: --is the wording of the statute. The statute is a one line--

DIANNE KUHL: Yeah.

TIM HARDEE: Right.

PAUL BATSON: --one line-- I've got it here somewhere.

DIANNE KUHL: Yeah. It's 59-101-620, "A public institution of higher learning may offer educational fee waivers to no more than four percent of the undergraduate student body."

PAUL BATSON: And 10% of the student body-- so our concern is, I know that we are in excess because we're using 4%--

DIANNE KUHL: Wow.

PAUL BATSON: --as an interpretation of revenue. And Craig, you indicated that you have--

CRAIG PARKS: Yes.

PAUL BATSON: --there's a proviso that has claim to this?

CRAIG PARKS: I'll send this, Madam Chairwoman.

DIANNE KUHL: Please.

CRAIG PARKS: That and-- yeah. So, I'll send this-- these are policy documents I'll send you that are 30-years old, that are a direct result of the insertions of the original provisos,

at least that we could trace back. Because my-- these folks were go back through files to 1989-- speaking of brand refresh, remember that old logo there?

So we go back to at least 1989, just as a bit of history and Dr. Garner we talked about this a minute ago. This was for 15 years, what we call a temporary law, and it had the same verbiage or almost verbatim for 15 years at 2%.

DIANNE KUHL: Mm-hmm.

CRAIG PARKS: And that acted as permanent law effectively because the General Assembly renewed it every year. They thought highly enough of the merit of the concept to continue it each year. Fast forward to 1994, I had not yet come to the Senate yet, a few years later-- fast forward to 1994 and not only did the General Assembly like the concept, and this is about the time by the way, funding was starting to go down-- that's a whole other discussion, I know, for another day. But you get to that period and they said, not only do we like it, we're going to take it out of the budget, we're going to double it at 4% and we're going to put it in permanent law.

And-- but then going back to 1989, and this has been consistent policy for the University -- going all the way back to the last time we refreshed our waiver policy-- to 2015, there has been the-- a policy that I believe other institutions would echo, to allow this dual calculation. Because if you read that statute as its written and then again this gets into the-- and I did this for a living for 10 years,

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yeah, you've got the black and white sentence, but you've got to apply that practically in your institution or agency.

And so the practical application of that proviso and now statute has been for 30 years that you can calculate it based on hard head count or enrollment, or an equivalent computation, which I'll share with you all-- it's just a mathematical computation which allows you to reach more students. And if you-- for USC's case, all in-state and almost exclusively need based.

And so, again, as a matter of policy, boy, the institution really values this for its ability to help fund the neediest students.

DIANNE KUHL: Okay.

CRAIG PARKS: But that's not-- I know that's not necessarily what you want to talk about today.

DIANNE KUHL: And I'm going to cut you off there. That is good-- it's good information and I can see very clearly we're going to have to budget some additional time specifically for this topic going forward. As anticipated, we're asking more questions than-- every time you answer one, we ask three more.

I think you raise a very good point there, Craig, because the statute-- you look at that statute, it's very clear.

CRAIG PARKS: Sure.

DIANNE KUHL: It's black and white.

CRAIG PARKS: Yeah.

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DIANNE KUHL: It does not leave room for interpretation, but the fact that the Commission at one point told you to interpret it, the fact that it is being interpreted. Then that leaves us with the opportunity to decide, do we need to go back to the legislature and say, "You need to clarify the language in this."

And Tim, one of-- I mean, I'm just-- I'm staggered because I had no idea that all of your fee waivers were dual enrollments. And I'm looking at the numbers, you know, going through, you know, this year's reporting where some of them-- the percentage of students receiving fee waivers at some of the tech schools, it's as high as 23%. And here we've got this rule that says 4%. So we've got to make sure that that dual enrollment is protected.

TIM HARDEE: Right.

DIANNE KUHL: In some way. So the question that I'd like for you to consider is, would it be-- because Paul and I had a little bit of conversation a few minutes ago-- would it be-- I know you don't necessarily want to pull out dual enrollment as a separately identified category, but-- for a number of reasons, would it be beneficial to the tech school if this-- the 4% fee waiver were clarified to be full-time undergraduate students? And that would-- and of course USC-Aiken's in the same boat with that because you guys-- I think you all are the only non-tech school doing dual enrollment right now, aren't you?

DEREK GRUNER: There's some others [UNCLEAR].

CAM REAGIN: Yeah, we're not the--

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DIANNE KUHL: With the honors college?

CAM REAGIN: --right now. Obviously, I think we're [UNCLEAR] Scholars Academy.

DIANNE KUHL: Mm-hmm.

CAM REAGIN: Those dues have not actually progressed far enough in their program to be taking college classes, but they will begin [UNCLEAR] and the school system will be paying as tuition for those so we do have a [UNCLEAR]. No, we use our waivers a little bit differently so they can get more--.

TIM HARDEE: But we'd be fine to check a look at that, what you had suggested.

PAUL BATSON: I think, Madam Chair, what you said is helpful and particularly with what we're looking at with the statistics here--

DIANNE KUHL: Mm-hmm.

PAUL BATSON: --and we look at the strict wording--

DIANNE KUHL: Wow.

PAUL BATSON: --of the statute, it-- we need to I would work with Tech System and comprehensives and research institutions. So maybe see what tweaks to that wording.

DIANNE KUHL: Mm-hmm.

PAUL BATSON: It seems simple enough. Nobody wants to hurt anybody.

DIANNE KUHL: Right.

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PAUL BATSON: And nobody wants to change the dual enrollment or any part of that or the ability of the institutions to waive the fees as they see fit in their communities, I do not think that in the least, but maybe we can work together to find a way to amend that statute. Just make it clear [UNCLEAR], just we don't have any stones then to worry about.

DIANNE KUHL: Yeah.

PAUL BATSON: Do you agree?

DIANNE KUHL: I-- absolutely. I think, you know, Craig will tell you that I don't have a problem throwing a rock when there's a rock that needs to be thrown, but I think it's important to know how big a rock and which direction to throw it, or if it even needs to be there.

And, you know, when we're having some of these conversations, you-- I know Craig and I have had some extensive ones and I know you guys have had some talks on this as well, that the numbers that we're seeing, some of them may be too high. But some of the numbers that we're seeing are not projecting an accurate picture and while yes, it is our job to hold you guys accountable for some of this stuff, it's also our job to advocate for you when you're being put in the wrong light for something that's not necessarily your fault.

And so I think that's where we want to go to have a-- I've already gotten a better understanding just through the conversations that we've had and through our conversations here, and I hope that this has been beneficial--

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LINDA DOLNY: Absolutely.

DIANNE KUHL: --for you all as well. But I think what would be very useful, rather than us trying to just pull folks in, maybe we put together a little subcommittee or a little working group of the finance committee and ask you guys to bring representation back-- you know, someone to represent the technical sector, someone to represent research, someone to represent the comprehensives so and may-- you know, maybe if more people want to come, that's fine too. The more the merrier. But to have somebody from each of those sectors where we can sit in here and talk about how this reporting is actually implemented in your different sectors and if there are parts of the reporting that could be modified to allow you to present a more accurate picture of what's happening on your campuses.

Does that sound like something you all would be interested in?

TIM HARDEE: Always interested.

DIANNE KUHL: What about you guys?

LINDA DOLNY: Absolutely.

CRAIG PARKS: I'll gladly run that up the flagpole.

DIANNE KUHL: Well, we might ask Beth.

CRAIG PARKS: Because I'm not in charge.

DIANNE KUHL: We might bring somebody from Clemson. Yeah.

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[Laughter]

CRAIG PARKS: His death will be the same.

LINDA DOLNY: And that hurt's doesn't it? Madam Chair, that hurts.

DIANNE KUHL: I can see Beth sitting back there going, "Oh boy, I'm going to have fun with this."

[Laughter]

DIANNE KUHL: No. All right. Does anybody-- I know we've-- I'm not going to ask you if you have any more questions because I know we all do. But is there anything else that members of the committee would like to bring forward before we adjourn?

[No audible response]

DIANNE KUHL: Do any of you have anything you'd like to bring forward?

[No audible response]

DIANNE KUHL: All right. Thank you. It is-- I want to thank you all for coming. I do this regularly, but it is very valuable for us to have you here to provide input back to us. So thank you very much for being here and sharing your expertise.

So-- I will entertain a motion to adjourn.

PAUL BATSON: So moved.

LINDA DOLNY: Second.

DIANNE KUHL: All right. We stand in adjournment.

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[Multiple speakers and conversations]

[End of transcription]
