



# The Commonwealth of Massachusetts

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**INDEPENDENT STATE AUDITOR'S  
STATEWIDE REVIEW OF TUITION  
REMISSION POLICIES AT MASSACHUSETTS  
PUBLIC INSTITUTIONS OF HIGHER  
EDUCATION  
JULY 1, 2002 TO JUNE 30, 2004**

**OFFICIAL AUDIT  
REPORT  
FEBRUARY 21, 2006**

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## TABLE OF CONTENTS/EXECUTIVE SUMMARY

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### INTRODUCTION

1

The Commonwealth of Massachusetts has 25 public institutions of higher education, each funded through state appropriations, trust funds, and student tuition and fees. Chapter 15A of the Massachusetts General Laws establishes and outlines the duties and responsibilities of the Commonwealth's public education system. Each college is regulated by the Board of Higher Education (BHE), which is responsible for monitoring each educational institution to ensure that state funds support measurable performance, productivity and results. Each college also has a local board of trustees, which is "responsible for establishing those policies necessary for the administrative management of personnel, staff services, and the general business of the institution under its authority."

Chapter 15A, Section 9, of the General Laws establishes the BHE's responsibility for creating a statewide tuition plan for the Commonwealth's state and community colleges. The local boards of trustees at the colleges set the fees charged to students, which are retained by the colleges. Many factors are taken into consideration in developing the tuition plan, including the type of institution, the maintenance costs per student, the total mandated costs per student, and the need to maximize student access to higher education, regardless of a student's financial circumstances. Costs considered in establishing tuition rates include faculty and administrative salaries, fringe benefit costs, student admission service costs, and ongoing facility maintenance costs. On average, tuition rates have not increased over the last two fiscal years. During fiscal years 2003 and 2004, respectively, approximately \$120 million and \$83 million in tuition fees were remitted to the Commonwealth. University students are paying annual tuition charges of \$1,618, students at the state colleges are paying \$954, and students at the community colleges are paying \$734.

The objective of this review was to evaluate the tuition remission policies for colleges and the university in the Commonwealth to determine (1) how tuition is accounted for and remitted to the Commonwealth; (2) what systems and controls are in place to account for all tuition, including accounts receivable, accounts payable, and reconciliations; (3) the methods used to classify tuition charges; and (4) whether all financial records relating to tuition remission are complete, accurate, and up-to-date. Our review was conducted in accordance with applicable generally accepted government auditing standards for the period July 1, 2002 through June 30, 2004.

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### AUDIT RESULTS

7

#### 1. TUITION REMISSION PROCESS NEEDS TO BE STANDARDIZED

7

All state and community colleges, along with the university, are required to remit to the Commonwealth the total amount of state tuition that they have collected during the fiscal year. This would include tuition collected from current as well as prior period billings. For fiscal years 2003 and 2004, the colleges remitted state tuition totaling approximately \$203 million.

During our review we found that the tuition remission process varies widely among the state colleges, community colleges, and the University of Massachusetts system. There is no standard policy that reflects how these institutions should charge, collect, account for, and remit tuition fees to the Commonwealth. Therefore, each college is using its own systems to define and account for state tuition. Also, without a standard policy, each college must establish a reconciliation process to determine the amount to be remitted to the Commonwealth. In response to our audit, the BHE noted that the process of tracking student billings and payments is complex, due to the number of different accounting and student recordkeeping applications used in the public higher education system. The cost of standardizing these systems would be significant. Also, the matter of tuition remission may become moot if the Legislature and the Governor approve higher education legislation that includes tuition retention.

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## **2. INAPPROPRIATE USE OF LOCAL TUITION WAIVERS**

**11**

Waivers are designed to provide financial support to those individuals who would be denied the opportunity for higher education without such assistance. During the last three fiscal years, the total amount of tuition waivers granted by all of the community colleges, state colleges and the university system was approximately \$153 million. The Legislature, under Chapter 15A, Section 19, of the General Laws, required the BHE to establish a single Tuition Waiver Program. This program consists of several components such as need-based waivers, categorical waivers, graduate tuition waivers, and additional categories of waivers, as approved by the BHE.

Although the boards of trustees govern the local administrative policies of the colleges, the BHE has the authority to approve all waivers. The BHE's tuition waiver program does not address local waivers (forgiveness of tuition at the sole discretion of the college or university). When a college grants a local waiver for a non-state-supported class, the college assumes the cost of that waiver. However, by granting a local waiver for a state-supported class, the Commonwealth loses the tuition it would have earned for courses supported by the state appropriation. During fiscal years 2002 through 2004, the colleges have granted local waivers for state-supported classes totaling \$298,895. In response to our audit, the BHE stated that they will clarify, for each of the colleges, the procedures by which tuition waivers are reviewed and approved by the board.

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## **APPENDIX I**

**14**


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### **Appropriations and Tuition Remissions for State and Community Colleges and the University of Massachusetts System, Fiscal Years 2003 and 2004**

**14**


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## **APPENDIX II**

**16**


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### **Annual Student Enrollment, Fiscal Years 2000 to 2004**

**16**


---

## **APPENDIX III**

**17**

---

<b>Tuition Waivers Granted, Fiscal Years 2002 to 2004</b>	<b>17</b>
<hr/>	
<b>APPENDIX IV</b>	<b>19</b>
<hr/>	
<b>Tuition at Massachusetts Public Colleges and University (Based on Fall Resident Undergraduate State-Supported Rates), 10-Year Analysis</b>	<b>19</b>
<hr/>	
<b>APPENDIX V</b>	<b>21</b>
<hr/>	
<b>Mandatory Fees at Massachusetts Public Colleges and University (Based on Fall Resident Undergraduate State-Supported Rates), 10-Year Analysis</b>	<b>21</b>
<hr/>	
<b>APPENDIX VI</b>	<b>23</b>
<hr/>	
<b>Tuition and Mandatory Fees at Massachusetts Public Colleges and University (Based on Fall Resident Undergraduate State-Supported Rates), 10-Year Analysis</b>	<b>23</b>
<hr/>	

## INTRODUCTION

### *Background*

The Commonwealth of Massachusetts has 25 public institutions of higher education, each funded through state appropriations, trust funds, and student tuition and fees. Chapter 15A of the Massachusetts General Laws establishes and outlines the duties and responsibilities of the Commonwealth's public education system. Each college is regulated by the Board of Higher Education (BHE), which is responsible for monitoring each educational institution to ensure that state funds support measurable performance, productivity and results. Each college also has a local board of trustees, which is "responsible for establishing those policies necessary for the administrative management of personnel, staff services, and the general business of the institution under its authority."

Chapter 15A, Section 9, of the General Laws establishes the BHE's responsibilities for creating a statewide tuition plan for the state and community colleges. The local boards of trustees at the colleges set the fees charged to students, which are retained by the colleges. Many factors are taken into consideration in developing the tuition plan, including the type of institution, the maintenance costs per student, the total mandated costs per student, and the need to maximize student access to higher education regardless of a student's financial circumstances. Costs considered in establishing tuition rates include faculty and administrative salaries, fringe benefit costs, student admission service costs, and ongoing facility maintenance costs. On average, tuition rates have not increased over the last two fiscal years. Students at the University of Massachusetts are paying annual tuition charges of \$1,618, students at the state colleges are paying \$954, and students at the community colleges are paying \$734.

In the case of the University of Massachusetts, the Board of Trustees of the University makes tuition rate recommendations to the BHE for its approval. Like the other colleges, the tuition costs are based on the student and operating costs of each of the five University campuses. The University also establishes student fees that are retained. A study of the University conducted by the Massachusetts Taxpayers Foundation found that actual tuition at the Amherst campus represents "only 21 percent of undergraduate in-state student charges (excluding room and board) and 57 percent of non-resident charges."

As part of the Commonwealth's budgetary process, public institutions of higher education received appropriations totaling \$875 million for fiscal year 2003. During fiscal year 2004, appropriations were decreased by 22% to \$684 million (See Appendix I). Under the current funding process, the state and community colleges, as well as the University, are given appropriations to fund operating and administrative costs, with the understanding that all tuition revenue received from state-funded classes will be returned to the Commonwealth as an offset to their appropriations. Tuition is classified as state-supported and non-state-supported. State-supported tuition is charged for classes that are taught by an instructor who is paid through the state appropriation. Non-state-supported tuition is charged for courses that are taught by adjunct faculty, and are paid by the college out of trust fund money, not through the state appropriation. The colleges keep the tuition that is generated from non-state-supported courses, but must remit to the Commonwealth all tuition collected from state-supported courses. During fiscal years 2003 and 2004, respectively, approximately \$120 million and \$83 million in tuition fees were remitted to the Commonwealth.

In an effort to find alternative ways of funding higher education, the fiscal year 2004 budget established two new funding mechanisms involving tuition revenues. The Massachusetts College of Art (MCA) may now retain all tuition and fees received during fiscal years 2004 to 2008. Under the direction of its Board of Trustees, the college will be allowed to expend all retained tuition. The college must submit to the BHE a proposal that will establish tuition rates and admissions standards for the college. The budget states, in part: "In-state rates for the college shall preserve affordability for Massachusetts residents. Out-of-state tuition rates shall appropriately balance the financial needs of the college with the need to be competitive with peer institutions regionally and nationally." The BHE is monitoring this initiative to determine the impact of tuition retention on student costs and services. During fiscal year 2004, MCA retained \$2,593,129 in tuition that previously would have been remitted to the Commonwealth.

The 2004 budget also established a two-year pilot program that authorized the University of Massachusetts to retain all of the out of state tuition payments received at its Amherst campus. The University must under the new regulations ensure that no resident of Massachusetts is denied admission to the Amherst campus as a result of the tuition retention pilot project. As part of the pilot program, the University's Board of Trustees was required to submit to the Legislature a

progress report on this initiative as of February 1, 2004. This report shall include the number of out-of-state students attending the school, the amount of tuition revenue retained under the program, and any programs or initiatives funded with the retained revenue. In their report to the Legislature, the University stated that there were 5,944 full time out-of-state students enrolled in the graduate, undergraduate, and Stockbridge programs in the fall 2003 semester. The University retained state tuition totaling \$26,683,365 as of June 30, 2004. These projections were based on actual revenues from the fall semester and the projected spring revenues. These funds are being used to offset declining state funding, thereby allowing the continuation of academic programs. Specifically, these funds are being used to cover salary expenses previously funded by state appropriations.

In conjunction with tuition charges, the Legislature has recognized the need to provide financial support to students, in a continuing effort to make higher education affordable and available to as many students as possible. In addition to financial aid awards, the Legislature and the BHE have established tuition waivers, which allow students who fall within specific categories to attend the state's colleges and university at a reduced cost. The Tuition Waiver Program was originally developed in 1981 to offset tuition increases and declining federal dollars. The Legislature, under Chapter 15A, Section 19, of the General Laws, required the BHE to establish a single Tuition Waiver Program consisting of several components, such as need-based waivers, categorical waivers, graduate tuition waivers, and additional categories of waivers as approved by the BHE. There are approximately 20 different types of tuition waivers that have been approved by the BHE. During the last three fiscal years, the total amount of state-mandated waivers granted by all the community colleges, state colleges, and the university system was approximately \$153 million.

The Commonwealth allocates funds to each college to provide waivers based on a student's demonstrated financial need. These need-based waivers are for any state-supported undergraduate degree or certificate program offered by the college. Colleges are encouraged to offer waivers to students that are enrolled in non-state-supported degree or certificate programs. Students must meet established eligibility requirements. Specifically, students must be enrolled for at least three undergraduate credits per semester, be a permanent legal resident of Massachusetts for at least one year prior to the opening of the academic year, and not have earned a baccalaureate or professional degree. In addition, students must be in compliance with applicable laws regarding Selective Service Registration, and not be in default of any federal student loans.

Categorical tuition waivers are for students who meet certain legislatively approved eligibility criteria, including veterans, Native Americans, senior citizens, active members of the armed forces who are stationed and residing in Massachusetts, and clients of the Massachusetts Rehabilitation Commission or the Massachusetts Commission for the Blind. Students must be permanent legal residents of Massachusetts, and not in default of any student loans.

The final two types of tuition waivers are the graduate student tuition waivers and the other various types of waivers recognized by the BHE. The graduate student waivers are for students who are enrolled in any graduate degree or post-baccalaureate certificate program offered by a college. A student must be in an eligible program and meet specific criteria established by the colleges.

The BHE has recognized approximately 17 other types of tuition waivers, many of which are for students who are working as teachers, who have achieved a level of academic success, or have participated in a state social service program. Most recently, the BHE has recognized a waiver for the spouse or a child of a resident of Massachusetts who was a victim of the events that occurred on September 11, 2001.

### ***Audit Scope, Objectives, and Methodology***

The objective of this review was to evaluate the tuition remission policies for colleges and universities in the Commonwealth to determine (1) how tuition is accounted for and remitted to the Commonwealth; (2) what systems and controls are in place to account for all tuition, including accounts receivable, accounts payable, and reconciliations; (3) the methods used to classify tuition charges; and (4) whether all financial records relating to tuition remission are complete, accurate, and up-to-date.

Our review's scope and methodology encompassed the following:

- Meeting with officials and staff of the BHE to gain an understanding of their role in the tuition remission process and to discuss the use and allowability of tuition waivers at the colleges.
- Reviewing the data the BHE provided to us, including spending plan budgets, audited financial statement information, tuition waiver information, and student enrollment figures.
- Reviewing laws and regulations that apply to tuition, tuition waivers, public education, the BHE, board of trustees, state colleges, community colleges, and the University of Massachusetts.



- Sending out a survey to 23 of the 24 state and community colleges and the University requesting information and specific policies and procedures used by the colleges to determine the amount of state tuition to be remitted to the Commonwealth. We did not request survey information from Massachusetts Bay Community College, since a similar review was conducted prior to this audit (see Audit Report No. 2004-0196-3S).
- Evaluating the survey information provided by each college and conducting follow-up telephone calls, when necessary, to obtain missing information and to verify certain information given.
- Reviewing Massachusetts Management Accounting and Reporting System (MMARS) reports (RPT 466C) that detailed revenues collected by the Commonwealth for fiscal years 2002, 2003, and 2004. We compared the amounts from these MMARS reports to the amounts reported in the college's audited financial statements, which were provided to the BHE by each college. The BHE provided this information to us in a spreadsheet that also listed the amount each college reported as tuition to be remitted on its spending plan.
- Comparing the amount of tuition remitted to the Commonwealth per the MMARS reports, to each college's projection of tuition to be remitted that was reported on its spending plan, to determine which colleges were remitting the exact amount that they had projected prior to the start of the fiscal year.
- Visiting selected colleges, including Middlesex Community College, Massasoit Community College, Massachusetts Maritime Academy, Bunker Hill Community College, Springfield Technical Community College, and Worcester State College, to follow up on the survey information provided to us regarding their accounting process for reconciling state tuition received to the amount of tuition remitted annually to the Commonwealth.
- Meeting with a representative from the University of Massachusetts to gather the survey information specific to the University as a whole.
- Analyzing the appropriation data for fiscal years 2003 and 2004 to determine the percentage decrease of each college's state funding. We also calculated the percentage of tuition remitted to the total appropriation for each college and the University.

Our review was conducted in accordance with applicable generally accepted government auditing standards. Through survey information provided by the colleges, we conducted a review of tuition remission activities for the period July 1, 2002 through June 30, 2004.

Our review indicated that the Commonwealth does not have a standardized method for determining the amount of tuition that should be remitted to the Commonwealth, and that in some instances, colleges were using estimates to determine the amount to be remitted. In addition, during fiscal years 2002 through 2004, the colleges granted local waivers for state-supported classes totaling

\$298,895. Since these tuition waivers were not approved by the BHE and were granted for state-supported classes, that \$298,895 should have been collected and remitted to the Commonwealth.

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## AUDIT RESULTS

### 1. TUITION REMISSION PROCESS NEEDS TO BE STANDARDIZED

Massachusetts state colleges, community colleges, and the University of Massachusetts are required to remit to the Commonwealth the total amount of state tuition they have collected during each fiscal year, including tuition collected from both current and prior period billings. For fiscal years 2003 and 2004, state tuition totaling approximately \$203 million was remitted to the Commonwealth.

Our review disclosed that the tuition remission process varies widely among the state colleges, community colleges, and the University of Massachusetts system. There is no standard policy that reflects how these institutions should charge, collect, account for, and remit tuition to the Commonwealth. Therefore, each college is using its own system to identify and account for state tuition. In addition, without a standard policy, each college must establish a reconciliation process to determine the amount to be remitted to the Commonwealth.

We sent a survey questionnaire to 24 Massachusetts public institutions of higher education to determine what each college defined as state tuition and the methodology used to distinguish between state-supported and non-state-supported classes. All colleges reported that state tuition is the tuition that is charged for a state-supported course as defined by the Board of Higher Education (BHE). The BHE established the definition of a state-supported course as a course taught by an instructor who receives compensation from the state from such sources as state appropriations, grants, tuition retention, or vocational education money. The amount of state tuition that is collected must be remitted to the Commonwealth in the fiscal year that it is collected. However, the institution is allowed to retain all tuition collected for non-state-supported courses, such as tuition from continuing education courses taught by instructors who receive compensation from non-state sources.

In order to determine the amount that needs to be remitted to the Commonwealth, the colleges must be able to ascertain the amount of state tuition collected in that fiscal year. Therefore, the college must have policies and procedures in effect to apply payments from the students to the different charges in the student's billing account. Colleges that have computer systems that can apply payments to specific charges have established a priority order to apply those payments against charges, whether it is for tuition or fees. The majority of the colleges have established a priority

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system, in which amounts for mandatory health insurance and amounts that may be retained by the college, such as fees or continuing education tuition payments, are given the highest priority. Thus, all state tuition charges are designated as one of the lowest priorities. Consequently, most outstanding balances in the student accounts receivable account should represent state tuition.

Our survey indicated that, although many of the colleges are able to process tuition billings and payments and identify the portion of cash received for state tuition, some of the colleges' accounting software systems cannot match charges to payments collected. In fact, we found that two state colleges and two community colleges use estimates to determine the amount of state tuition to be remitted to the Commonwealth. (Our review of the Massachusetts College of Art was limited because of its participation in a five-year Tuition Retention Program.) According to officials at these institutions, it is necessary to rely on estimates in their tuition remission calculations because of limitations in their computer software. Three of the four colleges that use estimates use the Colleague computer software system by Datatel. Officials at one of the colleges stated that they had the ability to match charges against payments in the Datatel system until their computer system was upgraded. The fourth college uses two different software packages, Banner for student accounting and Financial Record System (FRS) for general accounting.

We found that the colleges that rely on the use of estimates to determine the amount of tuition to be remitted to the Commonwealth use different methodologies. For example, Worcester State College and Springfield Technical Community College each use a calculation that determines the percentage of state tuition billed from the total billings and applies that percentage to the total amount of payments received by the college. That amount is then remitted to the Commonwealth.

The Massachusetts Maritime Academy's (MMA) calculation is based on tuition billings, not collections. MMA determines the total net tuition billed, which is the amount billed less the waivers granted during the period. MMA then deducts the percentage of non-state tuition and remits the remaining balance to the Commonwealth. Because of MMA's success in collecting tuition billed each semester, that amount provides a more accurate reflection of the amount due the Commonwealth.

Middlesex Community College (MCC) initially analyzes the total tuition billed to arrive at the portion that represents tuition charges for state-supported courses only. The state tuition billed is

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then multiplied by the college's historical collection rate of 95% to determine the total amount of the current year's state tuition billings expected to be collected. MCC then reduces the expected collection amount by the total waivers granted by the college. This amount should represent the net state tuition to be remitted to the Commonwealth. However, in discussions with college officials, we found that MCC has remitted the amount they estimated in their annual budget submissions, rather than the amount arrived at through their reconciliations. College officials felt it was required under a budgetary memorandum dated August 17, 1994 from the Executive Office for Administration and Finance to remit the amount they budgeted. This memorandum, which was sent out to agencies in reference to non-tax revenue estimates, states, in part: "In cases where Administration and Finance is relying on your agency to deliver on a planned revenue initiative or confirm the revenue implications of some other agreed upon course of action, we would not easily accept significant deviation from the estimate in the enclosed report." However, it appears from reviewing this memorandum that the reference to budget revenue estimates is specifically addressing estimates used to prepare fiscal year 1996 budget/spending plans. We compared the college's reconciliation to the amount remitted for fiscal years 2003 and 2004 and found the college had remitted \$528,260 more than their reconciled amount collected.

Several of the other colleges' computer systems, while not requiring the use of estimates, do require a manual reconciliation process to determine the amount of tuition to be remitted to the Commonwealth. These systems are able to identify the type of charges billed; however, they can't differentiate the type of payments received. Therefore, their reconciliation calculations are based on using the net state tuition billings and reducing that amount by the net balance in the student accounts receivable system. By netting the state tuition amount against the student accounts receivable balances, these colleges are identifying only payments received and recorded in the accounts receivable system during the period of the reconciliation. The amounts identified by this reconciliation process are then remitted to the Commonwealth.

Because the Commonwealth does not have a policy that standardizes the method of calculating tuition remission amounts, each college must establish their own procedures that take into account all areas that impact the tuition remission process. As we found, each college considers many different factors in its calculation, such as student billing, waivers, student accounts receivable balances and writeoffs, historical collection rates, and cash collections. Although the amounts remitted to the Commonwealth appear to be reasonable, without a standard reconciliation

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procedure the Commonwealth cannot be assured that all factors are being equally considered. Even though only a small percentage of colleges are unable to match actual charges against actual payments, the continued use of estimates by these colleges could result in underpayments or overpayments of tuition remission to the Commonwealth.

### ***Recommendation***

The colleges should consult with the BHE to determine whether a standard reconciliation process can be established to be used by all colleges.

### ***Auditee's Response***

The Chancellor of the Board of Higher Education responded to the report as follows:

*The process of tracking individual student billings and payments is complex. As you note, the challenge of standardizing processes is exacerbated by the number of different accounting and student record keeping applications used in the public higher education system.*

*During 2001 – 2003, the BHE worked with campus representatives and information technology officials with the objective of identifying and implementing enterprise-wide best management practices and automation solutions in the area of finance, accounting, and maintenance of student records.*

*Campuses select information technology systems in a deliberate way and they have done so on schedules that are determined by campus needs. The Board worked with the Information Technology Division to fund assessments and to make available incentive funding for automation enhancements in these areas and, especially to see if we could increase the number of common IT platforms in both records management and online course delivery. A number of factors, chiefly funding constraints, frustrated this process and there is no common platform or suite of applications used by the campuses. The differing IT applications drive differing practices in the way tuition remitted to the Commonwealth is calculated and processed. The cost to standardize these systems would be significant. I do not anticipate that significant levels of ITD funding will become available for those purposes so I am unsure how the Board could currently lead a move toward greater uniformity in these systems.*

*The matter of tuition remission may in any case become moot if the legislature and the governor this year approve higher education legislation that includes tuition retention. I would say that this is likely, even if not certain. Further, as part of this same proposed legislation, a commission would be established to explore the feasibility of eliminating the provisions of section 26 of chapter 15A of the General Laws which require that summer and evening courses (continuing education) be conducted at no expense to the commonwealth. This distinction somewhat complicates the matter of tuition remission.*

*Accordingly, I suggest the best course of action at this time is to accept the current inconsistencies pending passage of this legislation. If legislative changes are not forthcoming in 2006, the Board staff will work with the campuses to move towards*

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*greater consistency in processing remitted tuition within the constraints of existing applications and functionality.*

## 2. INAPPROPRIATE USE OF LOCAL TUITION WAIVERS

Waivers are designed to provide financial support to those individuals who would be denied the opportunity for higher education without such assistance. During the last three fiscal years, the total amount of tuition waivers granted by all of the community colleges, state colleges, and the university system was approximately \$153 million. The Legislature, under Chapter 15A, Section 19, of the General Laws, required the BHE to establish a single Tuition Waiver Program. This program consists of several components, such as need-based waivers, categorical waivers, graduate tuition waivers, and additional categories of waivers as approved by the BHE. The tuition waiver program is outlined in the Office of Student Financial Assistance Guidelines.

The Board of Trustees at many of the colleges has established local tuition waivers to supplement specific state-mandated waivers. Some examples of local waivers are the President's Leadership Award, Trustee Service Award, Allied Health Waivers, and the City of Worcester Employee Waiver. The total local tuition waivers granted during the same period was approximately \$3.3 million. Below is a summary of local waivers granted during fiscal years 2002 through 2004.

<u>College</u>	<u>Fiscal Year 2002</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Total</u>
Bridgewater State College	\$ 527,039	\$ 530,287	\$ 636,913	\$1,694,239
MA College of Liberal Arts	14,346	10,869	23,492	48,707
Berkshire C.C.	70,876	71,760	78	142,714
Bunker Hill C.C.	33,768	32,244	99,315	165,327
Massasoit C.C.	47,574	92,405	62,631	202,610
Middlesex C.C.	52,695	60,352	94,182	207,229
Mount Wachusett C.C.	8,902	8,607	-	17,509
North Shore C.C.	300,976	224,553	229,125	754,654
Quinsigamond C.C.	<u>34,573</u>	<u>30,022</u>	<u>37,877</u>	<u>102,472</u>
Total	<u>\$1,090,749</u>	<u>\$1,061,099</u>	<u>\$1,183,613</u>	<u>\$3,335,461</u>

Bridgewater State College (BSC) granted 50% of the local waivers during the period. BSC's local waivers were for resident and graduate assistants and members of their athletic coaching staff.

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Tuition is classified as state-supported and non-state-supported. State-supported tuition is charged for classes that are taught by an instructor who is paid through state appropriations. Non-state-supported tuition is tuition charged for courses that are taught by adjunct faculty and are paid by the college out of trust fund money, not through state appropriations. Although the colleges keep the tuition that is generated from non-state-supported courses, they must remit to the Commonwealth all tuition collected from state-supported courses. BSC, Bunker Hill Community College, and North Shore Community College indicated that these local tuition waivers were granted to students taking non-state-supported courses only. The Massachusetts College of Liberal Arts, Berkshire Community College, and Mount Wachusett Community College maintain that these local waivers were granted for state-supported courses. Massasoit Community College and Middlesex Community College indicated that the above amounts are for both state and non-state-supported courses. Massasoit granted local waivers for state-supported courses totaling \$11,510, and Middlesex's state-supported local waivers totaled \$78,455.

Whereas the Board of Trustees governs the local administrative policies of the college, the BHE has the authority to approve all waivers. The Legislature, in Chapter 15A, specifically establishes a single tuition waiver program to be administered by the BHE. The BHE's tuition waiver program does not address local waivers. When a college grants a local waiver for a non-state-supported class, the college assumes the cost of that waiver. However, by granting a local waiver for a state-supported class, the Commonwealth loses the tuition it would have earned for courses supported by the state appropriation. During fiscal years 2002 through 2004, the colleges have granted local waivers for state-supported classes totaling \$298,895. Since these tuition waivers were not approved by the BHE and were granted for state-supported classes, that \$298,895 should have been collected and remitted to the Commonwealth.

***Recommendation***

The BHE should review all waivers being granted by each college. The colleges should only be granting tuition waivers listed in the tuition waiver program guidelines and approved by the BHE. The BHE should monitor all future tuition waivers granted by the colleges to ensure that only approved waivers are granted. If in the future colleges are given the option of offering local waivers, these waivers should be granted only for non-state-supported classes.



***Auditee's Response***

The Chancellor of the Board of Higher Education responded to the report as follows:

*Nine colleges are identified as having granted tuition waivers under direction from their local Board of Trustees. We agree that this is inconsistent with current statute whereby the Board of Higher Education or the General Court must approve all tuition waivers.*

*In October 2005, BHE collected from each college and the University data on tuition waivers granted during fiscal year 2005. I will soon be sending a letter to each of the campuses that reported local waivers which will request the college identify by what authority they are offering these waivers. We will also clarify for each of the colleges the procedure by which tuition waivers are reviewed and approved by the Board.*

*The current tuition waiver program and funding of these waivers are also addressed in the proposed higher education legislation. Beyond the measures described above. I would again recommend deferring further action until the status of the legislation is clarified.*

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**APPENDIX I**
**Appropriations and Tuition Remissions for State and Community Colleges and the  
University of Massachusetts System**
**Fiscal Years 2003 and 2004**

	<u>FISCAL YEAR 2004 APPROPRIATION</u>	<u>FISCAL YEAR 2003 APPROPRIATION</u>	<u>AMOUNT OF DECREASE</u>	<u>PERCENTAGE DECREASE</u>	<u>FISCAL YEAR 2004 REMISSIONS</u>	<u>FISCAL YEAR 2003 REMISSIONS</u>
STATE COLLEGES						
Bridgewater	\$ 29,536,751	\$ 35,843,656	\$ 6,306,905	18%	\$ 3,534,060	\$ 3,705,344
Fitchburg	22,251,457	26,294,605	4,043,148	15%	2,761,733	2,427,244
Framingham	18,314,192	21,941,929	3,627,737	17%	2,882,295	3,376,823
Mass College of Art	9,071,228	13,791,920	4,720,692	34%	-	2,511,073
Mass College of Liberal Arts	11,021,585	13,024,237	2,002,652	15%	1,044,137	1,168,258
Mass Maritime Academy	9,408,263	11,117,769	1,709,506	15%	850,000	1,062,237
Salem	29,375,729	34,833,776	5,458,047	16%	3,991,350	3,689,412
Westfield	18,439,563	21,790,081	3,350,518	15%	2,506,012	3,392,197
Worcester	<u>18,628,557</u>	<u>22,013,414</u>	<u>3,384,857</u>	<u>15%</u>	<u>2,692,308</u>	<u>2,978,320</u>
TOTAL STATE COLLEGES	<u>\$166,047,325</u>	<u>\$200,651,387</u>	<u>\$ 34,604,062</u>	<u>17%</u>	<u>\$20,261,895</u>	<u>\$ 24,310,908</u>
COMMUNITY COLLEGES						
Berkshire	\$ 7,725,620	\$ 9,129,385	\$ 1,403,765	15%	\$ 379,036	\$ 456,617
Bristol	12,425,614	14,683,380	2,257,766	15%	616,772	680,760
Bunker Hill	15,722,114	18,578,863	2,856,749	15%	1,312,073	1,700,000
Cape Cod	9,098,600	10,751,842	1,653,242	15%	493,036	471,314

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	<u>FISCAL YEAR 2004 APPROPRIATION</u>	<u>FISCAL YEAR 2003 APPROPRIATION</u>	<u>AMOUNT OF DECREASE</u>	<u>PERCENTAGE DECREASE</u>	<u>FISCAL YEAR 2004 REMISSIONS</u>	<u>FISCAL YEAR 2003 REMISSIONS</u>
Greenfield	7,453,556	8,807,887	1,354,331	15%	432,173	468,170
Holyoke	14,674,492	17,340,886	2,666,394	15%	819,677	783,307
Massachusetts Bay	11,443,374	13,522,666	2,079,292	15%	1,275,412	1,393,249
Massasoit	15,950,502	19,123,451	3,172,949	17%	897,072	943,821
Middlesex	15,403,816	18,202,731	2,798,915	15%	625,428	606,911
Mount Wachusett	9,191,583	10,861,718	1,670,135	15%	441,782	463,902
North Shore	16,541,568	19,547,214	3,005,646	15%	913,300	935,434
Northern Essex	15,163,084	17,918,257	2,755,173	15%	955,360	726,627
Quinsigamond	11,956,456	14,128,975	2,172,519	15%	397,073	235,105
Roxbury	8,827,356	10,431,310	1,603,954	15%	274,904	50,000
Springfield Technical	<u>18,842,171</u>	<u>22,265,843</u>	<u>3,423,672</u>	<u>15%</u>	<u>1,037,338</u>	<u>1,143,000</u>
TOTAL COMMUNITY COLLEGES	<u>\$190,419,906</u>	<u>\$225,294,408</u>	<u>\$ 34,874,502</u>	<u>15%</u>	<u>\$10,870,436</u>	<u>\$ 11,058,217</u>
University of Massachusetts System	<u>\$327,764,464</u>	<u>\$449,084,247</u>	<u>\$121,319,783</u>	<u>27%</u>	<u>\$52,307,451</u>	<u>\$ 84,301,374</u>
TOTAL	<u>\$684,231,695</u>	<u>\$875,030,042</u>	<u>\$190,798,347</u>	<u>22%</u>	<u>\$83,439,782</u>	<u>\$119,670,499</u>

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**APPENDIX II**
**Annual Student Enrollment****Fiscal Years 2000 to 2004**

	<u>FISCAL YEAR</u> <u>2000</u>	<u>FISCAL YEAR</u> <u>2001</u>	<u>FISCAL YEAR</u> <u>2002</u>	<u>FISCAL YEAR</u> <u>2003</u>	<u>FISCAL YEAR</u> <u>2004</u>
STATE COLLEGES					
Bridgewater	11,553	11,679	12,002	12,354	12,520
Fitchburg	12,104	13,341	13,649	13,107	11,302
Framingham	9,700	10,934	10,829	11,038	10,932
Mass College of Art	3,409	3,958	3,618	3,137	3,077
Mass College of Liberal Arts	2,236	2,380	2,559	2,576	2,678
Mass Maritime Academy	845	889	895	925	963
Salem	12,271	12,284	15,159	15,475	15,770
Westfield	6,135	6,149	6,412	6,328	6,147
Worcester	<u>8,291</u>	<u>8,899</u>	<u>8,932</u>	<u>9,410</u>	<u>9,205</u>
TOTAL STATE COLLEGES*	<u>66,544</u>	<u>70,513</u>	<u>74,055</u>	<u>74,350</u>	<u>72,594</u>
COMMUNITY COLLEGES					
Berkshire	3,475	3,378	3,310	3,202	3,139
Bristol	8,680	8,643	8,826	9,118	9,317
Bunker Hill	10,601	10,507	11,210	11,617	11,664
Cape Cod	5,441	5,772	6,629	6,481	6,578
Greenfield	2,974	2,903	2,976	2,980	3,056
Holyoke	7,835	8,139	8,520	8,724	8,990
Massachusetts Bay	7,119	7,440	7,850	7,713	8,002
Massasoit	9,566	10,037	10,243	10,565	9,820
Middlesex	9,983	10,488	11,014	11,566	11,563
Mount Wachusett	4,803	4,809	5,347	5,399	5,774
North Shore	8,930	9,112	8,944	8,924	9,171
Northern Essex	9,444	9,401	9,486	9,250	8,579
Quinsigamond	8,258	8,848	9,722	9,914	9,429
Roxbury	3,306	3,969	4,005	3,694	3,489
Springfield Technical	<u>8,826</u>	<u>9,360</u>	<u>9,445</u>	<u>9,051</u>	<u>8,914</u>
TOTAL COMMUNITY COLLEGE	<u>109,241</u>	<u>112,806</u>	<u>117,527</u>	<u>118,198</u>	<u>117,485</u>
University of Massachusetts System*	<u>70,979</u>	<u>72,284</u>	<u>74,768</u>	<u>72,596</u>	<u>72,921</u>
TOTAL STUDENT ENROLLMENT	<u>246,764</u>	<u>255,603</u>	<u>266,350</u>	<u>265,144</u>	<u>263,000</u>

\* The totals include both undergraduate and graduate students.

Source: Board of Higher Education

**APPENDIX III**  
**TUITION WAIVERS GRANTED**  
**FISCAL YEARS 2002 TO 2004**

<u>College</u>	<u>Fiscal Year 2002</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Total</u>
STATE COLLEGES				
Bridgewater	\$1,302,015	\$2,151,656	\$1,435,232	\$4,888,903
Fitchburg	961,703	891,481	842,383	2,695,567
Framingham	830,485	891,989	792,866	2,515,340
Mass College of Art	475,745	423,959	385,465	1,285,169
Mass College of Liberal Arts	1,005,396	406,154	416,069	1,827,619
Mass Maritime Academy	158,665	165,729	157,056	481,450
Salem	1,676,376	1,861,379	1,633,490	5,171,245
Westfield	1,617,987	1,160,113	1,170,114	3,948,214
Worcester	<u>1,218,415</u>	<u>1,224,897</u>	<u>1,145,901</u>	<u>3,589,213</u>
TOTAL STATE COLLEGES	<u>\$9,246,787</u>	<u>\$9,177,357</u>	<u>\$7,978,576</u>	<u>\$26,402,720</u>
COMMUNITY COLLEGES				
Berkshire	\$ 346,866	\$ 316,936	\$ 247,038	\$ 910,840
Bristol	486,774	497,087	499,518	1,483,379
Bunker Hill	420,406	419,098	454,050	1,293,554
Cape Cod	314,627	318,122	290,209	922,958
Greenfield	304,002	158,723	173,437	636,162
Holyoke	609,133	597,102	633,343	1,839,578
Massachusetts Bay	234,313	88,075	378,361	700,749
Massasoit	418,699	481,190	586,826	1,486,715
Middlesex	561,639	559,233	586,337	1,707,209
Mount Wachusett	331,118	386,504	367,835	1,085,457
North Shore	700,569	579,565	583,801	1,863,935
Northern Essex	400,832	487,092	422,548	1,310,472
Quinsigamond	666,393	675,958	713,198	2,055,549
Roxbury	-	320,120	294,868	614,988
Springfield Technical	<u>815,112</u>	<u>856,723</u>	<u>886,343</u>	<u>2,558,178</u>
TOTAL COMMUNITY COLLEGES	<u>\$6,610,483</u>	<u>\$6,741,528</u>	<u>\$7,117,712</u>	<u>\$20,469,723</u>

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<u>College</u>	<u>Fiscal Year 2002</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Total</u>
UNIVERSITY OF MASSACHUSETTS				
Amherst Campus	\$24,262,117	\$24,177,926	\$ 8,984,424	\$ 57,424,467
Boston Campus	6,372,422	5,265,346	4,679,081	16,316,849
Dartmouth Campus	3,480,200	3,559,895	3,668,435	10,708,530
Lowell Campus	5,022,462	5,440,523	5,240,164	15,703,149
Medical Campus	<u>1,593,722</u>	<u>1,759,961</u>	<u>2,260,257</u>	<u>5,613,940</u>
TOTAL UNIVERSITY OF MASSACHUSETTS	<u>\$40,730,923</u>	<u>\$40,203,651</u>	<u>\$24,832,361</u>	<u>\$105,766,935</u>
Grand Total	<u>\$56,588,193</u>	<u>\$56,122,536</u>	<u>\$39,928,649</u>	<u>\$152,639,378</u>

Source: Board of Higher Education

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**APPENDIX IV**
**Tuition at Massachusetts Public Colleges and University**
**(Based on Fall Resident Undergraduate State-Supported Rates)**
**10-Year Analysis**

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
STATE COLLEGES											
Bridgewater	\$1,408	\$1,338	\$1,270	\$1,150	\$1,030	\$970	\$910	\$910	\$910	\$910	0%
Fitchburg	\$1,408	\$1,338	\$1,270	\$1,210	\$1,090	\$1,030	\$970	\$970	\$970	\$970	0%
Framingham	\$1,408	\$1,338	\$1,270	\$1,210	\$1,090	\$1,030	\$970	\$970	\$970	\$970	0%
Mass College of Art	\$1,463	\$1,390	\$1,320	\$1,260	\$1,140	\$1,090	\$1,030	\$1,030	\$1,030	\$1,030	0%
Mass College of Liberal Arts	\$1,408	\$1,338	\$1,270	\$1,210	\$1,090	\$1,090	\$1,030	\$1,030	\$1,030	\$1,030	0%
Mass Maritime Academy	\$1,463	\$1,390	\$1,320	\$1,260	\$1,140	\$1,090	\$1,030	\$1,030	\$1,030	\$1,030	0%
Salem	\$1,408	\$1,338	\$1,270	\$1,150	\$1,030	\$970	\$910	\$910	\$910	\$910	0%
Westfield	\$1,408	\$1,338	\$1,270	\$1,210	\$1,090	\$1,030	\$970	\$970	\$970	\$970	0%
Worcester	\$1,408	\$1,338	\$1,270	\$1,210	\$1,090	\$1,030	\$970	\$970	\$970	\$970	0%
COMMUNITY COLLEGES											
Berkshire	\$1,140	\$1,080	\$1,020	\$960	\$870	\$780	\$780	\$780	\$780	\$780	0%
Bristol	\$1,200	\$1,080	\$1,020	\$900	\$810	\$720	\$720	\$720	\$720	\$720	0%
Bunker Hill	\$1,200	\$1,080	\$1,020	\$900	\$810	\$720	\$720	\$720	\$720	\$720	0%
Cape Cod	\$1,200	\$1,080	\$1,020	\$930	\$840	\$720	\$720	\$720	\$720	\$720	0%
Greenfield	\$1,140	\$1,080	\$1,020	\$960	\$870	\$780	\$780	\$780	\$780	\$780	0%
Holyoke	\$1,200	\$1,080	\$1,020	\$900	\$810	\$720	\$720	\$720	\$720	\$720	0%

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
Massachusetts Bay	\$1,200	\$1,080	\$1,020	\$930	\$840	\$720	\$720	\$720	\$720	\$720	0%
Massasoit	\$1,200	\$1,080	\$1,020	\$930	\$840	\$720	\$720	\$720	\$720	\$720	0%
Middlesex	\$1,200	\$1,080	\$1,020	\$900	\$810	\$720	\$720	\$720	\$720	\$720	0%
Mount Wachusett	\$1,200	\$1,080	\$1,020	\$960	\$870	\$750	\$750	\$750	\$750	\$750	0%
North Shore	\$1,200	\$1,080	\$1,020	\$900	\$810	\$750	\$750	\$750	\$750	\$750	0%
Northern Essex	\$1,200	\$1,080	\$1,020	\$930	\$840	\$750	\$750	\$750	\$750	\$750	0%
Quinsigamond	\$1,200	\$1,080	\$1,020	\$900	\$810	\$720	\$720	\$720	\$720	\$720	0%
Roxbury	\$1,200	\$1,080	\$1,020	\$930	\$840	\$780	\$780	\$780	\$780	\$780	0%
Springfield Technical	\$1,200	\$1,080	\$1,020	\$930	\$840	\$750	\$750	\$750	\$750	\$750	0%
UNIVERSITY OF MASSACHUSETTS1											
Amherst Campus	\$2,220	\$2,109	\$2,004	\$1,904	\$1,714	\$1,714	\$1,714	\$1,714	\$1,714	\$1,714	0%
Boston Campus	\$2,220	\$2,109	\$2,004	\$1,904	\$1,714	\$1,714	\$1,714	\$1,714	\$1,714	\$1,714	0%
Dartmouth Campus	\$1,836	\$1,744	\$1,657	\$1,574	\$1,417	\$1,417	\$1,417	\$1,417	\$1,417	\$1,417	0%
Lowell Campus	\$1,884	\$1,790	\$1,700	\$1,615	\$1,454	\$1,454	\$1,454	\$1,454	\$1,454	\$1,454	0%
Weighted Average, State Colleges*	\$1,413	\$1,342	\$1,274	\$1,190	\$1,071	\$1,014	\$955	\$954	\$954	\$954	0%
Weighted Average, Community Colleges*	\$1,196	\$1,080	\$1,020	\$919	\$829	\$735	\$734	\$734	\$734	\$734	0%
Weighted Average, UMass*	\$2,106	\$2,004	\$1,903	\$1,808	\$1,629	\$1,626	\$1,624	\$1,619	\$1,618	\$1,618	0%
Weighted Averages, All Colleges and University*	\$1,571	\$1,478	\$1,388	\$1,293	\$1,166	\$1,111	\$1,091	\$1,082	\$1,078	\$1,078	0%

Source: BHE Tuition and Fee Survey

\*Weighted data calculated based on % undergraduate FTE of total by segment and overall. 2004/05 values are based on Fall-2003 FTE until updated FTE data is available

1 Medical Campus information unavailable from the BHE.



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**APPENDIX V**
**Mandatory Fees at Massachusetts Public Colleges and University**
**(Based on Fall Resident Undergraduate State-Supported Rates)**
**10-Year Analysis**

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
STATE COLLEGES											
Bridgewater	\$2,102	\$2,102	\$2,033	\$2,033	\$2,033	\$1,913	\$1,913	\$2,825	\$3,480	\$4,416	27%
Fitchburg	\$1,908	\$1,992	\$2,026	\$1,998	\$1,928	\$1,988	\$2,018	\$2,718	\$3,216	\$3,618	13%
Framingham	\$1,900	\$1,890	\$1,880	\$1,860	\$1,800	\$1,800	\$1,800	\$2,364	\$3,354	\$3,684	10%
Mass College of Art	\$2,644	\$2,644	\$2,644	\$2,644	\$2,668	\$2,788	\$3,038	\$3,938	\$4,738	\$5,370	13%
Mass College of Liberal Arts	\$2,147	\$2,147	\$2,167	\$2,167	\$2,267	\$2,267	\$2,467	\$3,167	\$4,367	\$4,387	0%
Mass Maritime Academy	\$1,657	\$1,784	\$1,784	\$1,784	\$1,784	\$1,783	\$1,883	\$2,633	\$3,833	\$4,133	8%
Salem	\$2,000	\$2,006	\$1,987	\$1,928	\$1,928	\$2,128	\$2,128	\$3,028	\$4,078	\$4,544	11%
Westfield	\$1,785	\$1,824	\$1,824	\$1,824	\$1,884	\$1,886	\$1,986	\$2,785	\$3,588	\$3,887	8%
Worcester	\$1,345	\$1,345	\$1,345	\$1,345	\$1,368	\$1,478	\$1,603	\$2,303	\$3,153	\$3,609	14%
COMMUNITY COLLEGES											
Berkshire	\$1,410	\$1,620	\$1,620	\$1,620	\$1,650	\$1,710	\$1,920	\$2,310	\$2,610	\$2,610	0%
Bristol	\$1,260	\$1,380	\$1,320	\$1,320	\$1,260	\$1,350	\$1,440	\$2,100	\$2,340	\$2,520	8%
Bunker Hill	\$1,200	\$1,320	\$1,320	\$1,290	\$1,230	\$1,230	\$1,230	\$1,680	\$2,280	\$2,280	0%
Cape Cod	\$1,128	\$1,530	\$1,515	\$1,432	\$1,440	\$1,590	\$1,740	\$2,460	\$2,460	\$2,940	20%
Greenfield	\$1,318	\$1,382	\$1,367	\$1,367	\$1,367	\$1,517	\$1,727	\$2,237	\$2,537	\$2,867	13%
Holyoke	\$1,332	\$1,452	\$1,456	\$1,426	\$1,366	\$1,456	\$1,716	\$2,076	\$2,376	\$2,378	0%

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
Massachusetts Bay	\$1,290	\$1,290	\$1,230	\$1,275	\$1,170	\$1,170	\$1,240	\$2,150	\$2,450	\$2,930	20%
Massasoit	\$1,290	\$1,290	\$1,260	\$1,230	\$1,230	\$1,320	\$1,320	\$1,920	\$2,610	\$2,610	0%
Middlesex	\$1,620	\$1,670	\$1,610	\$1,550	\$1,550	\$1,640	\$1,790	\$2,300	\$2,660	\$2,930	10%
Mount Wachusett	\$1,950	\$1,980	\$1,930	\$1,840	\$1,790	\$1,820	\$1,940	\$2,660	\$3,260	\$3,260	0%
North Shore	\$1,290	\$1,410	\$1,380	\$1,320	\$1,320	\$1,440	\$1,740	\$2,340	\$2,640	\$2,640	0%
Northern Essex	\$1,230	\$1,470	\$1,425	\$1,380	\$1,380	\$1,440	\$1,530	\$1,920	\$2,220	\$2,220	0%
Quinsigamond	\$1,054	\$1,290	\$1,230	\$1,170	\$1,170	\$1,170	\$1,170	\$2,010	\$2,880	\$2,880	0%
Roxbury	\$1,200	\$1,320	\$1,260	\$1,260	\$1,230	\$1,320	\$1,320	\$1,670	\$2,470	\$2,680	9%
Springfield Technical	\$1,430	\$1,550	\$1,490	\$1,430	\$1,430	\$1,434	\$1,684	\$1,984	\$2,394	\$2,454	3%
UNIVERSITY OF MASSACHUSETTS <sup>1</sup>											
Amherst Campus	\$3,294	\$3,304	\$3,325	\$3,325	\$3,498	\$3,498	\$3,498	\$4,768	\$5,768	\$7,294	26%
Boston Campus	\$2,180	\$2,234	\$2,288	\$2,288	\$2,508	\$2,508	\$2,508	\$3,508	\$4,518	\$6,310	40%
Dartmouth Campus	\$2,286	\$2,407	\$2,597	\$2,597	\$2,712	\$2,712	\$2,712	\$3,712	\$4,712	\$6,385	36%
Lowell Campus	\$2,722	\$2,722	\$2,722	\$2,722	\$2,801	\$2,801	\$2,801	\$3,759	\$4,760	\$6,437	35%
Weighted Average State Colleges*	\$1,921	\$1,945	\$1,918	\$1,912	\$1,913	\$1,947	\$1,999	\$2,789	\$3,637	\$4,145	14%
Weighted Average Community Colleges*	\$1,324	\$1,449	\$1,407	\$1,378	\$1,353	\$1,418	\$1,539	\$2,099	\$2,532	\$2,651	5%
Weighted Average UMass*	\$2,848	\$2,888	\$2,925	\$2,919	\$3,077	\$3,072	\$3,069	\$4,179	\$5,184	\$6,810	31%
Weighted Averages All Colleges and University*	\$2,014	\$2,093	\$2,059	\$2,044	\$2,091	\$2,119	\$2,172	\$2,959	\$3,675	\$4,385	19%

Source: BHE Tuition and Fee Survey

\*Weighted data calculated based on % Undergraduate FTE of total by Segment and overall. 2004/05 values are based on Fall-2003 FTE until updated FTE data is available

<sup>1</sup> Medical Campus information not available from BHE

Note: Fees do not include scheduled increase of \$750 effective in spring 2004 per campus at the University of Massachusetts.

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**APPENDIX VI**
**Tuition and Mandatory Fees at Massachusetts Public Colleges and University**
**(Based on Fall Resident Undergraduate State-Supported Rates)**
**10-Year Analysis**

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
STATE COLLEGES											
Bridgewater	\$3,510	\$3,440	\$3,303	\$3,183	\$3,063	\$2,883	\$2,823	\$3,735	\$4,390	\$5,326	21%
Fitchburg	\$3,316	\$3,330	\$3,296	\$3,208	\$3,018	\$3,018	\$2,988	\$3,688	\$4,186	\$4,588	10%
Framingham	\$3,308	\$3,228	\$3,150	\$3,070	\$2,890	\$2,830	\$2,770	\$3,334	\$4,324	\$4,654	8%
Mass College of Art	\$4,107	\$4,034	\$3,964	\$3,904	\$3,808	\$3,878	\$4,068	\$4,968	\$5,768	\$6,400	11%
Mass College of Liberal Arts	\$3,555	\$3,485	\$3,437	\$3,377	\$3,357	\$3,357	\$3,497	\$4,197	\$5,397	\$5,417	0%
Mass Maritime Academy	\$3,120	\$3,174	\$3,104	\$3,044	\$2,924	\$2,873	\$2,913	\$3,663	\$4,863	\$5,163	6%
Salem	\$3,408	\$3,344	\$3,257	\$3,078	\$2,958	\$3,098	\$3,038	\$3,938	\$4,988	\$5,454	9%
Westfield	\$3,193	\$3,162	\$3,094	\$3,034	\$2,974	\$2,916	\$2,956	\$3,755	\$4,558	\$4,857	7%
Worcester	\$2,753	\$2,683	\$2,615	\$2,555	\$2,458	\$2,508	\$2,573	\$3,273	\$4,123	\$4,579	11%
COMMUNITY COLLEGES											
Berkshire	\$2,550	\$2,700	\$2,640	\$2,580	\$2,520	\$2,490	\$2,700	\$3,090	\$3,390	\$3,390	0%
Bristol	\$2,460	\$2,460	\$2,340	\$2,220	\$2,070	\$2,070	\$2,160	\$2,820	\$3,060	\$3,240	6%
Bunker Hill	\$2,400	\$2,400	\$2,340	\$2,190	\$2,040	\$1,950	\$1,950	\$2,400	\$3,000	\$3,000	0%
Cape Cod	\$2,328	\$2,610	\$2,535	\$2,362	\$2,280	\$2,310	\$2,460	\$3,180	\$3,180	\$3,660	15%
Greenfield	\$2,458	\$2,462	\$2,387	\$2,327	\$2,237	\$2,297	\$2,507	\$3,017	\$3,317	\$3,647	10%
Holyoke	\$2,532	\$2,532	\$2,476	\$2,326	\$2,176	\$2,176	\$2,436	\$2,796	\$3,096	\$3,098	0%

	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>1 Yr % Chg</u>
Massachusetts Bay	\$2,490	\$2,370	\$2,250	\$2,205	\$2,010	\$1,890	\$1,960	\$2,870	\$3,170	\$3,650	15%
Massasoit	\$2,490	\$2,370	\$2,280	\$2,160	\$2,070	\$2,040	\$2,040	\$2,640	\$3,330	\$3,330	0%
Middlesex	\$2,820	\$2,750	\$2,630	\$2,450	\$2,360	\$2,360	\$2,510	\$3,020	\$3,380	\$3,650	8%
Mount Wachusett	\$3,150	\$3,060	\$2,950	\$2,800	\$2,660	\$2,570	\$2,690	\$3,410	\$4,010	\$4,010	0%
North Shore	\$2,490	\$2,490	\$2,400	\$2,220	\$2,130	\$2,190	\$2,490	\$3,090	\$3,390	\$3,390	0%
Northern Essex	\$2,430	\$2,550	\$2,445	\$2,310	\$2,220	\$2,190	\$2,280	\$2,670	\$2,970	\$2,970	0%
Quinsigamond	\$2,254	\$2,370	\$2,250	\$2,070	\$1,980	\$1,890	\$1,890	\$2,730	\$3,600	\$3,600	0%
Roxbury	\$2,400	\$2,400	\$2,280	\$2,190	\$2,070	\$2,100	\$2,100	\$2,450	\$3,250	\$3,460	6%
Springfield Technical	\$2,630	\$2,630	\$2,510	\$2,360	\$2,270	\$2,184	\$2,434	\$2,734	\$3,144	\$3,204	2%
UNIVERSITY OF MASSACHUSETTS <sup>1</sup>											
Amherst Campus	\$5,514	\$5,413	\$5,329	\$5,229	\$5,212	\$5,212	\$5,212	\$6,482	\$7,482	\$9,008	20%
Boston Campus	\$4,400	\$4,343	\$4,292	\$4,192	\$4,222	\$4,222	\$4,222	\$5,222	\$6,232	\$8,024	29%
Dartmouth Campus	\$4,122	\$4,151	\$4,254	\$4,171	\$4,129	\$4,129	\$4,129	\$5,129	\$6,129	\$7,802	27%
Lowell Campus	\$4,606	\$4,512	\$4,422	\$4,337	\$4,255	\$4,255	\$4,255	\$5,213	\$6,214	\$7,891	27%
Weighted Average, State Colleges*	\$3,334	\$3,287	\$3,192	\$3,102	\$2,984	\$2,961	\$2,954	\$3,743	\$4,591	\$5,099	11%
Weighted Average, Community Colleges*	\$2,520	\$2,529	\$2,427	\$2,297	\$2,182	\$2,153	\$2,273	\$2,833	\$3,266	\$3,385	4%
Weighted Average, UMass*	\$4,954	\$4,892	\$4,828	\$4,727	\$4,706	\$4,698	\$4,693	\$5,798	\$6,802	\$8,428	24%
Weighted Averages, All Colleges and University*	\$3,585	\$3,571	\$3,447	\$3,337	\$3,257	\$3,230	\$3,263	\$4,041	\$4,753	\$5,463	15%

Source: BHE Tuition and Fee Survey

\*Weighted data calculated based on % undergraduate FTE of total by segment and overall. 2004/05 values are based on Fall-2003 FTE until updated FTE data is available.

<sup>1</sup> Medical Campus information unavailable from BHE.