

IMPACT OF FEE INCREASES ON THE AFFORDABILITY OF
PUBLIC HIGHER EDUCATION IN LOUISIANA



PERFORMANCE AUDIT SERVICES
ISSUED MARCH 29, 2021

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LOUISIANA LEGISLATIVE AUDITOR
TOM H. COLE, CPA

March 29, 2021

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

This report provides the results of our performance audit of Louisiana's public institutions of higher education. The purpose of this audit was to provide information on the institutions' fees and the impact of fee increases on the affordability of attending a public college or university.

Overall, we found that decreased direct state support per student – which includes state general fund money, statutory dedications, and interagency transfers – and subsequent fee increases over the past 10 years have made it more costly to earn a public higher education degree or other credential in Louisiana.

Specifically, we found that decreased direct state support has impacted how much Louisiana invests in its students compared to other Southern states. According to Southern Regional Education Board (SREB) data, Louisiana ranks last among the 16 member states for two-year institutions and second to last for four-year institutions in direct state support per student. Between fiscal year 2010 and fiscal year 2020, direct state support per student in Louisiana decreased by 42.8 percent, from \$6,062 to \$3,467.

Concurrent with decreased state support, we also found that student fees increased 154.6% percent, from an average of \$1,168 per student in academic year 2009-2010 to \$2,975 for 2019-2020. Over that time period, fee increases outpaced inflation by 113.5 percent. As a result, students entering college in 2019-2020 will pay an additional \$318.3 million in fees (\$6,247 per student) to obtain a four-year degree beyond what would be expected because of inflation. The increase in fees has also contributed to higher estimated costs of attending college. The estimated cost of attendance to obtain a four-year degree in Louisiana rose \$35,068 (63.7 percent) from \$55,013 for the graduating class of 2010 to \$90,082 for the graduating class of 2020. The estimated cost of attendance to obtain a two-year degree rose 45.6 percent, from \$26,310 for the graduating class of 2010 to \$38,319 for the graduating class of 2020.

The Honorable Patrick Page Cortez,
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We estimated that while 33.6 percent (17,131) of Louisiana-resident students have sufficient financial resources to cover the increased fees, the other 66.4 percent (33,832) will face an additional \$157.6 million in unmet need (\$4,657 per student) over a four-year undergraduate enrollment. Students will have to meet these costs from other sources, such as employment income, parent loans, or private student loans, among other options. From academic year 2011-2012 through 2016-2017, the SREB reported that student loan borrowing in Louisiana increased 20 percent at public four-year institutions and 22.5 percent at public two-year institutions.

We also found that none of the state's higher education system management boards has a formal review process to determine if specific fees are still warranted and whether schools are using them as intended. It's possible some fees may no longer be used for their original purpose and could be eliminated or re-designated for a more useful purpose.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the four higher education system management boards and the Board of Regents for their assistance during this audit.

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas H. Cole".

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor

THC/aa

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Louisiana Legislative Auditor



Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana

March 2021

Audit Control #40190025

Introduction

We evaluated the impact of fee increases on the affordability of attending a public higher education institution in Louisiana. Article 7 § 2.1 of the Louisiana Constitution requires a two-thirds vote of the Louisiana Legislature to increase tuition or fees at higher education institutions. From July 1, 2010, through June 30, 2020, the Legislature enacted laws¹ allowing the four management boards for the state's public higher education institutions to increase fees subject to certain limitations. Institutions increased their tuition and fees at the same time that direct state support (state general fund, statutory dedications, and inter-agency transfers) for higher education institutions was decreasing.

We conducted this audit because fees increased by 154.6%, from an average of \$1,168 per full-time equivalent (FTE) student in academic year (AY) 2009-10 to \$2,975 in AY 2019-20, while direct state support for institutions decreased by 42.8%, from an average of \$6,062 per FTE student to \$3,467, as shown in Exhibit 1.

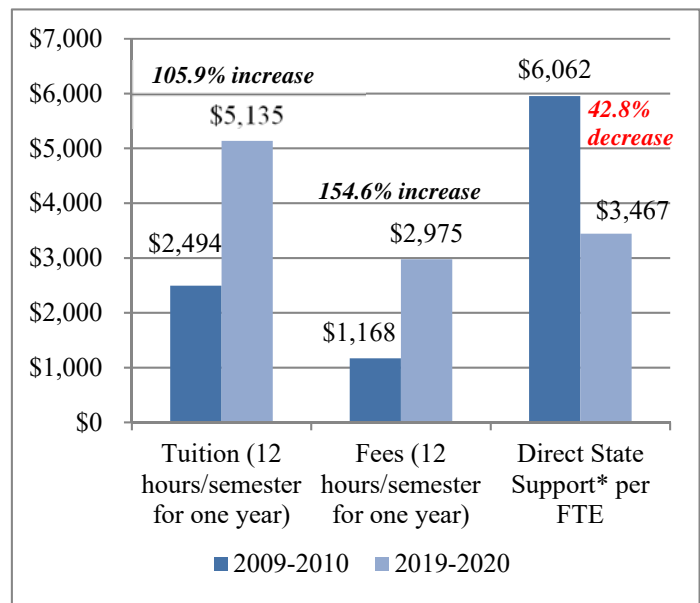
Higher education institutions use a variety of fees to fund their activities. While all fees are subject to the approval of the four higher education management boards, fees can be grouped into three categories, based on how they originate:

Louisiana has 28 public higher education institutions that admit first-time students, managed by four higher education systems:

- Louisiana State University System (LSU)
- Southern University System (SU),
- University of Louisiana System (UL),
- Louisiana Community and Technical College System (LCTCS).

The management boards of these systems must approve all fees and fee increases.

Exhibit 1
Average Funding per FTE Student, by Source
Louisiana Public Higher Education Institutions



* Direct state support does not include TOPS or Go Grants.

Source: Prepared by legislative auditor's staff using data from the Louisiana Board of Regents.

¹ See Appendix C for a listing of these laws.

- (1) **Board-assessed fees** are specifically authorized in state law, including the purposes for which the proceeds of the fee can be spent. For example, the academic excellence fee can only be spent to promote academic excellence by enhancing instructional programs, and the technology fee can only be spent implementing, replacing, improving, and expanding technologies to benefit student life and learning.²
- (2) **University/Institution-assessed fees** are proposed by the highest ranking official at each institution (chancellor or president). The purpose and amount of the fee depends upon the institution's request and the decision made by the management board.
- (3) **Student-assessed fees** are proposed by the student government association at an institution, and may be subject to a vote of the student body. The purpose and amount of the fee depends upon the students' request.

The objective of this audit was:

To provide information on higher education fees and the impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains a joint response signed by the Board of Regents and the management boards of the four higher education systems. The LCTCS and UL Systems also provided their own separate responses as addenda to the joint response. Appendix B summarizes our scope and methodology. In addition,

- Appendix C summarizes total fee amounts by institution.
- Appendix D summarizes the legal authority for institutions to increase fees.
- Appendix E contains undergraduate enrollment numbers for the 2019 fall semester.
- Appendix F has the location of public higher education institutions in Louisiana.
- Appendix G contains individual fact sheets for each public higher education institution in Louisiana. The fact sheets list the fees assessed by each institution and summarizes their financial trends.
- Appendix H compares tuition and fees for Southern Regional Education Board public flagship universities.
- Appendix I summarizes each institutions' response to COVID-19 with respect to fees charged during the pandemic.

² R.S. 17:3351.1 provides for the technology fee for all four system boards. The academic excellence fee is provided for by R.S. 17:1855.1 for the Southern System Board, R.S. 17:3351.3 for the LSU System Board, R.S. 17:3351.9 for the UL System Board, and R.S. 17:3351.10 for the LCTCS Board. R.S. 17:3351(A)(5)(d) provides for the operational fee for all systems. R.S. 17:3351.19 and Act 619 of 1954 (not codified in the Revised Statutes) provide for building use fees at all systems.

Objective: To provide information on higher education fees and the impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Overall, we found that decreased direct state support (state general fund, statutory dedications, and inter-agency transfers) per student and subsequent fee increases over the last 10 years have increased the financial burden on students and made it more costly to obtain a higher education degree or other credential in Louisiana. Specifically, we found the following:

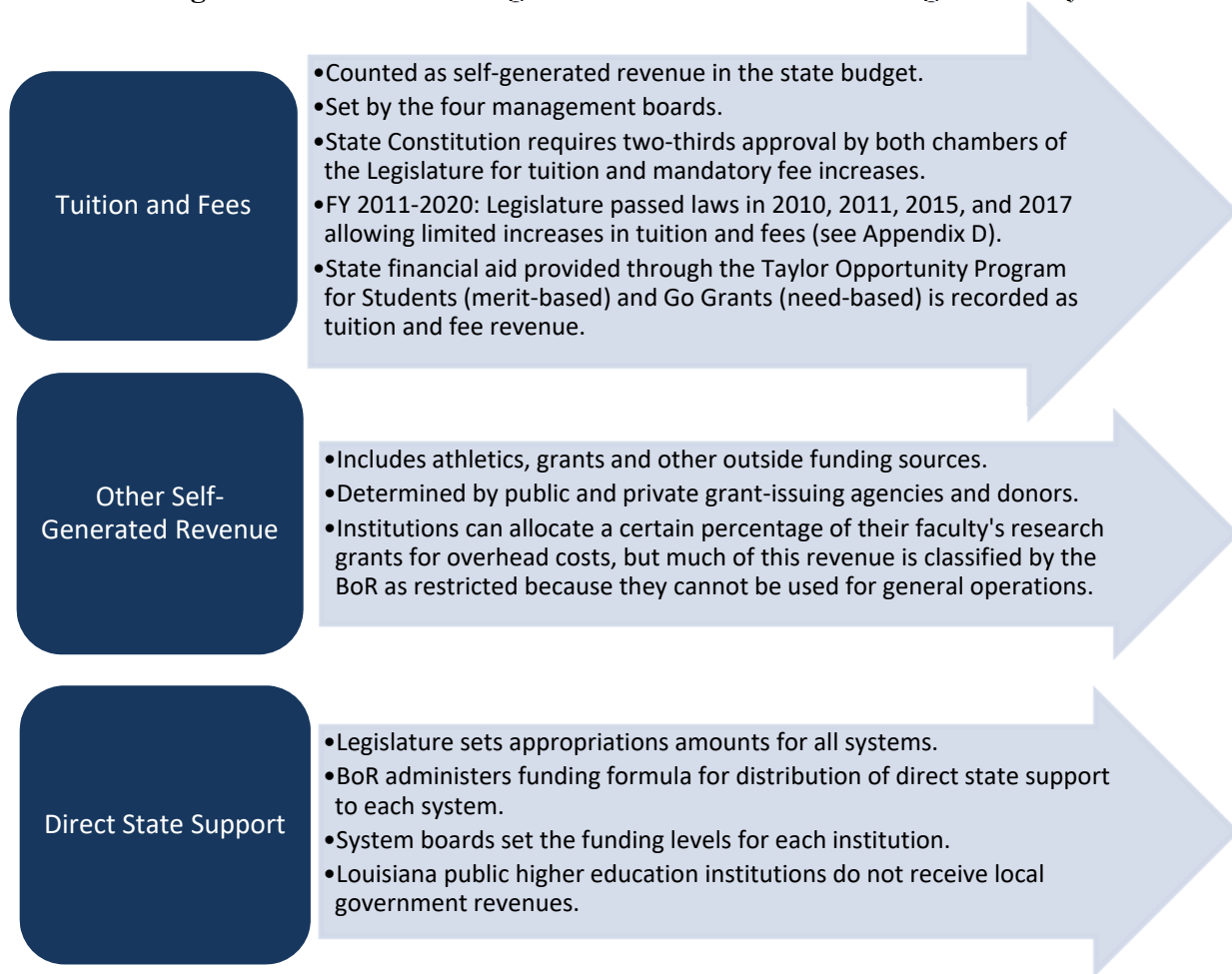
- **Decreased direct state support has impacted how much Louisiana invests in its students compared to other southern states. According to the Southern Regional Education Board’s data on its 16 member states, Louisiana ranks last for two-year institutions and second to last for four-year institutions in terms of direct state support per student.** For Louisiana’s public higher education institutions, direct state support per student decreased by 42.8%, from \$6,062 in fiscal year 2010 to \$3,467 in fiscal year 2020.
- **Concurrent with decreased direct state support, fees assessed to students have increased by 154.6%, from an average of \$1,168 per student in academic year (AY) 2009-10 to \$2,975 for AY 2019-20. Fee increases have outpaced inflation by 113.5%. As a result, students who entered college during AY 2019-20 will have to pay an additional \$318.3 million in fees (\$6,247 per student) to obtain a four-year degree beyond what would be expected due to inflation.** The increase in fees has also contributed to an increase in the estimated cost of attendance at public higher education institutions in Louisiana. Specifically, the estimated cost of attendance to obtain a four-year degree has increased by \$35,069 (63.7%), from \$55,013 for the graduating class of 2010 to \$90,082 for the graduating class of 2020. The estimated cost of attendance to obtain a two-year degree has increased by \$12,009 (45.6%) for the same time period, from \$26,310 for the graduating class of 2010 to \$38,319 for the graduating class of 2020.
- **We estimate that while 33.6% (17,131) of Louisiana-resident students have sufficient financial resources to cover the increased fees, the other 66.4% (33,832) will face an additional \$157.6 million in unmet need (\$4,657 per student with unmet need) over a four-year undergraduate enrollment. As a result, students must meet these costs from other sources, such as employment income, parent loans, or private student loans, among other options.** From AY 2011-12 through AY 2016-17, the SREB reported that federal student loan borrowing by Louisiana graduates increased by 20% at public four-year institutions and 22.5% at public two-year institutions.

- **The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.** Fees are often established to meet a specific purpose, such as to renovate a specific building, but all four systems lack a formal process to reevaluate whether a fee is still needed. In addition, some fees may be used for different purposes than their original description. Louisiana’s higher education systems should institute or formalize periodic evaluations of fees. In addition, the management boards should consider requiring all institutions to publish an itemized list of fees on their websites.

Decreased direct state support has impacted how much Louisiana invests in its students compared to other southern states. According to the Southern Regional Education Board’s data on its 16 member states, Louisiana ranks last for two-year institutions and second to last for four-year institutions in terms of direct state support per student.

Louisiana higher education institutions obtain funding from several sources, as shown in Exhibit 2 below. The exhibit also shows the different decision-making processes and authorities that determine the amount of funds that an institution can receive from each source.

Exhibit 2 Higher Education Funding Sources and Decision-Making Authority



Source: Prepared by legislative auditor's staff using information from the Louisiana Revised Statutes, Louisiana Attorney General, Louisiana Board of Regents, Louisiana public higher education institutions, and Southern Regional Education Board.

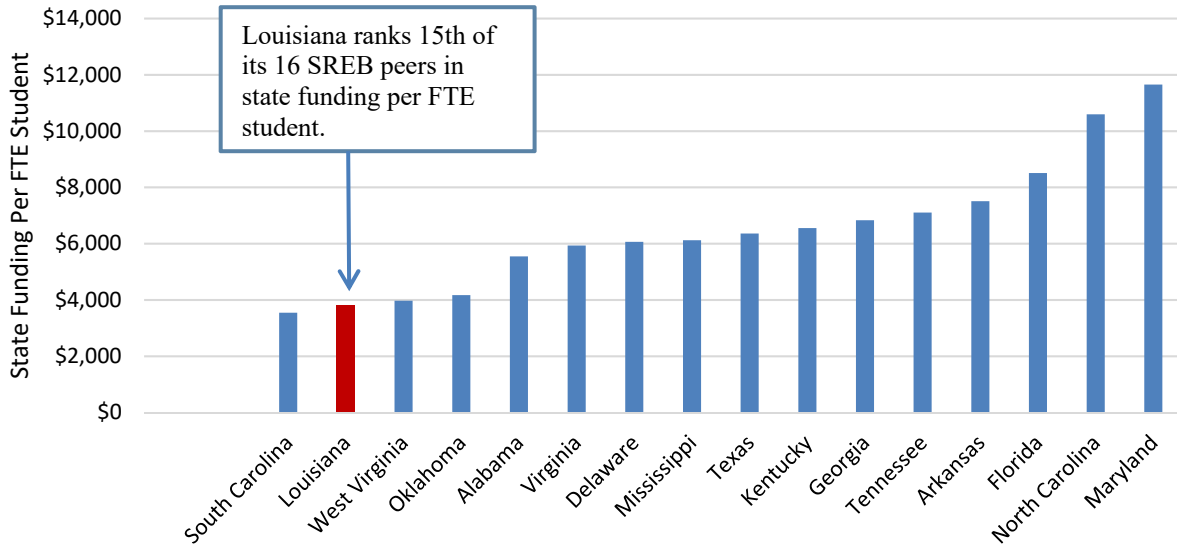
Using Board of Regents budget data, we found that direct state support per student decreased by 42.8%, from \$6,062 in fiscal year 2010 to \$3,467 in fiscal year 2020. Adjusted for inflation, this equates to a decrease of 52.0%, from \$7,230 to \$3,467 over the same time period. This decrease has impacted how much Louisiana invests in its students when compared to other southern states. Louisiana is ranked 15th of the 16 Southern Regional Education Board (SREB) states in its direct state support per full-time equivalent (FTE) student for AY 2017-18 for four-year institutions and last place (16th) for two-year institutions.³ Louisiana is one of seven SREB states that do not have local appropriations for public higher education institutions.

Specifically, the SREB's calculations show Louisiana's expenditures of \$3,818 per FTE during AY 2017-18 are 41.4% less than the SREB average of \$6,517 for four-year institutions.

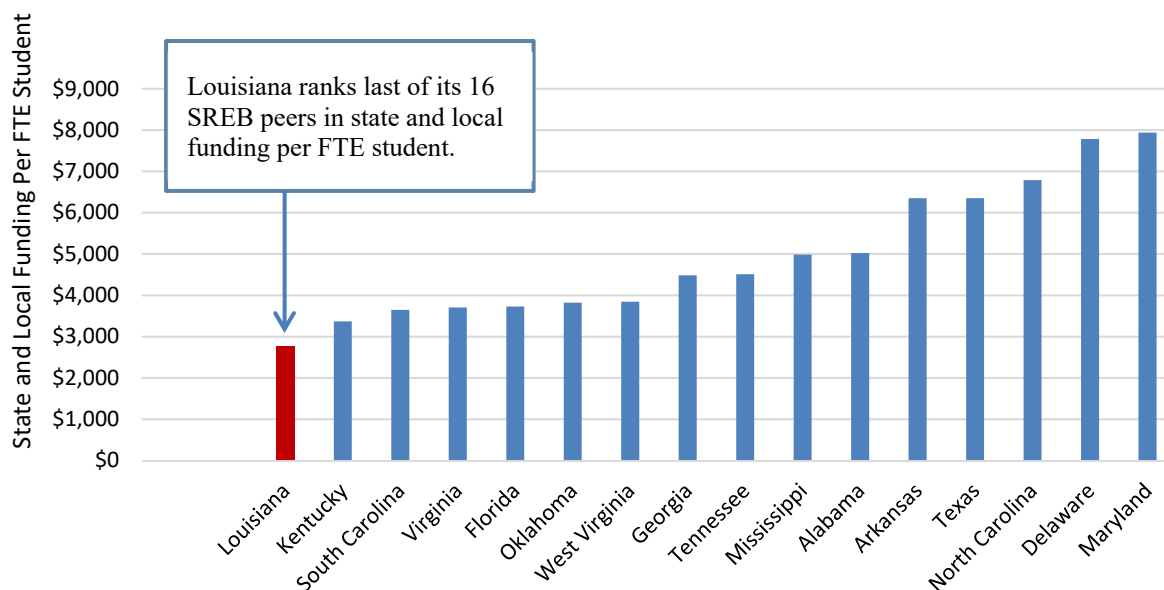
³ *Fact Book on Higher Education: U.S. Regions and 50 States in Perspective*. Southern Regional Education Board, 2019. https://www.sreb.org/sites/main/files/file-attachments/2019factbook_web.pdf?1561062852. These are the most recent SREB data available.

For two-year colleges, Louisiana spent \$2,764 per FTE, which is 44.1% less than the average of \$4,942 for the other SREB states, including state and local support to institutions. Exhibit 3 compares the FTE student contributions of the SREB states.

Exhibit 3
Direct State and Local Support per Full-Time Equivalent Student for SREB Member States, Academic Year 2017-18
State Support for Four-Year Institutions



State and Local Support for Two-Year Institutions



Note: The SREB adjusts state and local funding amounts to exclude debt payments, pension payments, payments for medical schools and teaching hospitals, and statewide financial aid programs, among other adjustments. See *2019 Fact Book on Higher Education*, pp. 161 and 162, footnote 1. These are the most recent SREB data. SREB does not include TOPS funding. According to the State Higher Education Executive Officer’s Association’s State Higher Education Finance report for FY 2019, which includes state financial aid programs like TOPS, Louisiana ranks 14th in comparison to its 16 SREB peers in public higher education appropriation (includes both 2-year and 4-year institutions).

Source: Prepared by legislative auditor’s staff using data from the Southern Regional Education Board (SREB).

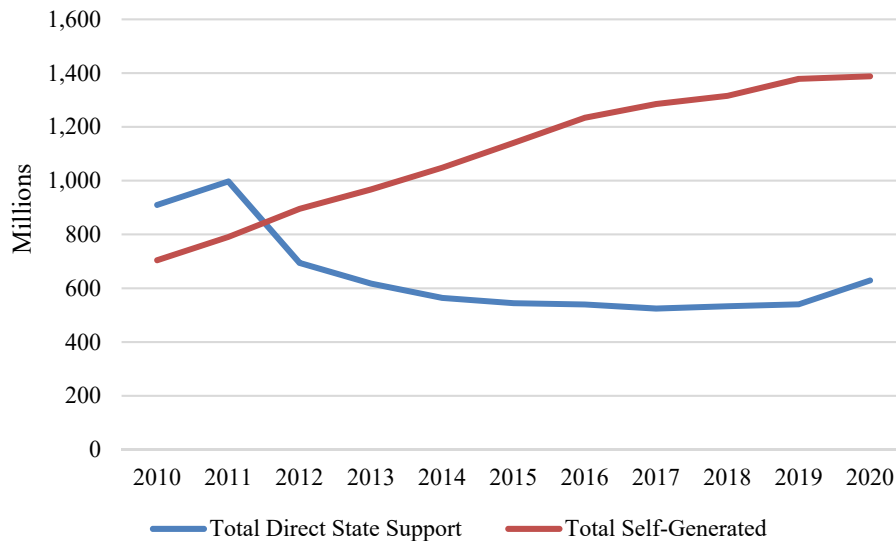
Concurrent with decreased direct state support, fees assessed to students have increased by 154.6%, from an average of \$1,168 per student in AY 2009-10 to \$2,975 for AY 2019-20. Fee increases have outpaced inflation by 113.5%. As a result, students who entered college during AY 2019-20 will have to pay an additional \$318.3 million in fees (\$6,247 per student) to obtain a four-year degree beyond what would be expected due to inflation.

From AY 2010-11 through AY 2019-20, state law allowed the four system boards to increase fees, within certain limitations.⁴ According to the four systems and BoR, the legislature decreased direct state support to public higher education institutions with the expectation that the systems would make up the lost funds by raising tuition and fees. These tuition and fee increases were reflected in higher self-generated revenue amounts, which were included in the general appropriations bill before the management boards had approved the tuition and fee increases. As

⁴ R.S. 17:3351(A)(5)(e) (2008), R.S. 17:3386 (2010), R.S. 17:3351.20 (2015), Act 293 (2017)

a result, the systems stated that this situation required them to choose between raising tuition and fees or reducing their spending, which could have required eliminating programs and laying off employees. Exhibit 4 below shows the decrease in direct state support for higher education, and the increase in self-generated revenue, which includes tuition and fees.

Exhibit 4
Direct State Support* and Self-Generated Funds**
Fiscal Years 2010 through 2020



* Direct state support includes state general fund, statutorily dedicated funds, and interagency transfers, American Reinvestment and Recovery Act (ARRA) funds, and CARES Act funds. These totals include only unrestricted funds and exclude the health sciences centers, charity hospitals, LUMCON, Pennington Biomedical Research Center, LSU and SU Ag Centers, SU Law Center, LCTCS Online, the four system offices, the Board of Regents, and LOSFA.

** Self-generated funds include tuition and mandatory fees. These are the unrestricted amounts that exclude residence hall fees, athletic revenues, and other revenues that are not available for general instructional expenditures.

Source: Prepared by legislative auditor’s staff using data from the Board of Regents’ BOR-3 forms.

From AY 2009-10 through AY 2019-20, student fees increased by 154.6%, from an average of \$1,168 per student in AY 2009-10 to \$2,975 in AY 2019-20. These fee increases occurred at the same time that direct state support for higher education was decreasing. Exhibit 5 summarizes the increase in fees and tuition for each higher education system in Louisiana. Appendix C shows this information by institution.

Exhibit 5 Average Fee Amount and Percentage Increase by System Academic Years 2009-10, 2015-16, and 2019-20							
Component	System Name	Amount			Percentage Growth		
		2009-10	2015-16	2019-20	09-10 to 15-16	15-16 to 19-20	09-10 to 19-20
Fees	LCTCS System	\$425	\$809	\$1,008	90.6%	24.5%	137.3%
	LSU System	1,579	2,305	3,885	46.0%	68.5%	146.0%
	SU System	1,335	1,997	3,478	49.6%	74.2%	160.5%
	UL System	1,317	2,426	3,496	84.2%	44.1%	165.3%
	Statewide Average	\$1,168	\$1,781	\$2,975	52.5%	67.0%	154.6%
Tuition	LCTCS System	\$1,382	\$3,148	\$3,178	127.8%	0.9%	130.0%
	LSU System	3,264	6,550	6,792	100.7%	3.7%	108.1%
	SU System	2,233	4,253	4,360	90.4%	2.5%	95.2%
	UL System	2,726	5,369	5,473	96.9%	1.9%	100.7%
	Statewide Average	\$2,494	\$4,554	\$5,135	82.6%	12.8%	105.9%
Fees and Tuition	LCTCS System	\$1,807	\$3,957	\$4,186	119.0%	5.8%	131.7%
	LSU System	4,843	8,855	10,676	82.8%	20.6%	120.4%
	SU System	3,568	6,250	7,838	75.1%	25.4%	119.7%
	UL System	4,044	7,796	8,968	92.8%	15.0%	121.8%
	Statewide Average	\$3,662	\$6,335	\$8,110	73.0%	28.0%	121.4%

Note: System and statewide averages weighted based on full-time equivalent students at each institution.
Source: Prepared by legislative auditor's staff using data from the Board of Regents and the National Center for Education Statistics IPEDS system.

As shown in the exhibit, the University of Louisiana (UL) System had the largest average percentage fee increase, at 165.3%, and the LCTCS System had the lowest, at 137.3%. The UL System also has the largest number of undergraduates, as shown in Appendix E. As noted in Appendix D, the LCTCS System increased fees based on Act 196 of 2011, which allowed the system to equalize tuition and fees by raising them to the highest tuition and fee amount charged within the system. The fee with the largest dollar increase across all four higher education systems from AY 2015-16 through AY 2019-20 was the *General Fee*, which increased by \$480.76 for a 30-hour academic year. Exhibit 6 summarizes the top 10 fee categories with the largest dollar amount increase from AY 2015-16 through AY 2019-20, and a description of the fee.

Exhibit 6
Fee Categories with the Largest Increases
UL, LSU, LCTCS, SU Systems
By Academic Year 2015-16 and Academic Year 2019-20
Average Fee Amount Per Student for All Institutions

Fee Category	Description	AY 15-16	AY 19-20	\$ Change	% Change
General Fee*	Funds institutional operations, including teaching, academic support, student services, operations, maintenance, etc.	\$421.77	\$902.53	\$480.76	114.0%
University Support Fee	Supports general operating expenditures.	\$160.97	\$368.99	\$208.02	129.2%
Academic Excellence Fee	Funds improvements to academic programs, instructional expenses, etc.	\$414.87	\$611.43	\$196.56	47.4%
Student Service/Success Fee	Funds advising, retention programs, registration, identification cards, graduation costs, student activities, and other student services.	\$106.29	\$227.74	\$121.45	114.3%
Athletic Fee	Funds athletics programs, and in some cases grants students discounted or free access to athletic events.	\$183.62	\$247.07	\$63.45	34.6%
Building Use Fee	Used to construct, acquire, extend or improve academic facilities.	\$196.79	\$253.48	\$56.69	28.8%
Technology Fee	Used to pay for technologies to benefit student life and learning.	\$250.48	\$280.00	\$29.52	11.8%
Student Health Fee	Provides health care services to students.	\$96.21	\$131.08	\$34.87	36.2%
Academic Enhancement Fee	Covers mandated costs and to enhance instructional programs.	\$40.00	\$64.83	\$24.83	62.1%
Building Access Fee	Funds maintenance and physical plant and infrastructure improvements.	\$14.31	\$38.53	\$24.22	169.3%

* Some institutions consider the general fee to be part of tuition, but the BoR classifies it as a fee.

Note: The exact fee amounts charged by each institution are provided in Appendix G.

Source: Prepared by legislative auditor's office using information from UL, LSU, LCTCS, and SU Systems.

Because increased fees have outpaced inflation by 113.5%, students who entered college during AY 2019-20 will have to pay an additional \$318.3 million in fees (\$6,247 per student) to obtain a four-year degree. Specifically, fees increased from an average of \$1,168 to \$2,975 (154.6%) per student per year between fiscal years 2010 and 2020. This equates to an additional \$6,247 in fees per student over a four-year period. To account for inflation (as measured by the Consumer Price Index), fees would have needed to increase from \$1,168 to \$1,393 (19.2%) to maintain the same purchasing power. However, fees increased 113.5% beyond what would be expected due to inflation. Because fees increased to \$2,975 instead of \$1,393, students paid an additional \$1,582 per year, or \$6,247 for a four-year degree, which equates to approximately \$318.3 million for the students entering in academic year 2019-20.

The increase in fees has also contributed to the increase of the estimated cost of attendance at public higher education institutions. According to the U.S. Department of Education, the “cost of attendance” (COA) is the amount it will cost a student to go to school, including tuition and fees, room and board, books, supplies, transportation, loan fees, a personal computer, child care or other dependent care, and costs related to a disability.⁵ Specifically, the

⁵ The definition of COA used to determine federal financial aid amounts is provided for in 20 U.S.C. § 1087II.

estimated cost of attendance to obtain a four-year degree at a higher education institution in Louisiana has increased by \$35,069 (63.7%) from \$55,013 for the graduating class of 2010 to \$90,082 for the graduating class of 2020. This 63.7% increase exceeds the cumulative 19.2% inflation between calendar years 2010 and 2020. In addition, the estimated cost of attendance to obtain a two-year degree has increased by 45.6% for the same time period. Exhibit 7 shows tuition and fees and the overall cost of attendance to obtain a two-year or four-year degree for the graduating classes of 2010 and 2020.

Exhibit 7						
Aggregated Costs by Graduating Class and System						
Graduating Classes of 2010 and 2020						
Graduating Class	Estimated In-State Tuition and Fees	Estimated Cost of Attendance (COA)	Tuition and Fees Dollar Increase	Tuition and Fees Percentage Increase	COA Dollar Increase	COA Percentage Increase
Louisiana State University System – Four Year Institutions						
2010	\$15,605	\$55,211	-	-	-	-
2020	\$34,242	\$87,251	\$18,637	119.4%	\$32,040	58.0%
Southern University System – Four Year Institutions						
2010	\$13,622	\$63,751	-	-	-	-
2020	\$31,259	\$87,329	\$17,637	129.5%	23,578	37.0%
University of Louisiana System – Four Year Institutions						
2010	\$15,195	\$53,006	-	-	-	-
2020	\$34,338	\$91,637	\$19,143	126.0%	\$38,631	72.9%
Statewide Average - Four Year Institutions						
2010	\$15,058	\$55,013	-	-	-	-
2020	\$33,877	\$90,082	\$18,819	125.0%	\$35,069	63.7%
Statewide Average – Two Year Institutions (LCTCS, SU Shreveport, and LSU-Eunice)						
2010	\$3,460	\$26,310	-	-	-	-
2020	\$8,219	\$38,319	\$4,759	137.5%	\$12,009	45.6%
Source: Prepared by legislative auditor's staff using data retrieved from IPEDS.						

Limiting growth in fees is important because Louisiana’s public higher education institutions compete with each other, with private institutions, and with out-of-state institutions. A comparison of tuition at flagship public universities for states in the Southern Regional Education Board is provided in Appendix H. In addition, some Louisiana higher education institutions have responded to the COVID-19 pandemic by reducing undergraduate mandatory fees, online course fees, or other non-mandatory fees. A summary of these fee reductions and the semesters impacted is included for each institution in Appendix I.

We estimate that while 33.6% (17,131) of Louisiana-resident first-year students have sufficient financial resources to cover the increased fees, the other 66.4% (33,832) will face an additional \$157.6 million in unmet need (\$4,657 per student with unmet need) over a four-year undergraduate enrollment. As a result, students must meet these costs from other sources, such as employment income, parent loans, or private student loans, among other options.

According to the Board of Regents' (BoR) Master Plan for Higher Education, the Board's goal is for 60% of the state's working age population to have attained a higher education credential by 2030. To achieve this goal, the number of annual credential recipients will need to more than double. Making higher education more affordable is one way that the BoR proposes to help more students enroll, and to increase the likelihood that those who do enroll will complete their programs. Fee increases impact all students, regardless of whether they receive a Taylor Opportunity Program for Students (TOPS) scholarship or a graduate student tuition waiver because these two awards do not cover fees. As a result, many students have to find a way to pay for fees out of pocket. Students who cannot pay these fees out of their own or their families' current income or assets have to find other means of paying, such as taking on student debt, seeking merit-based scholarships, or seeking other forms of financial aid.

Because of fee increases, we estimate that 66.4% (33,832) of Louisiana-resident first-year students will face an additional \$157.6 million in unmet need (\$4,657 per student with unmet need) over a four-year undergraduate enrollment for students who entered a public education institution during AY 2019-20. This may deter or prevent some Louisiana residents from obtaining a higher education credential. We found that 50,963 Louisiana-resident students were enrolled as freshmen at a public higher education institution during AY 2019-20. While we estimate that 33.6% (17,131) of the students have sufficient financial resources to cover these additional fees, the other 66.4% (33,832) will face an additional \$157.6 million in unmet need (\$4,657 per student) over a four-year undergraduate enrollment. These students would need to obtain parent PLUS loans, private loans, or find additional sources of income to satisfy this unmet need. Unmet need⁶ is a commonly used term in the student financial aid community and refers to the "cost gap" between a student's total cost to attend college and what a student can afford to pay with family financial resources and various forms of financial aid. Exhibit 8 shows how the unmet need calculation would work for a hypothetical two-parent, two-child household. As noted in Exhibit 8, unmet need accounts for a student's Expected Family Contribution (EFC) and other sources of funding that are available to the student.

The EFC calculation is defined in federal statute and assumes that a family will contribute toward the education of their college students based on their family size and available income and assets.⁷

⁶ According to the National Center for Education Statistics, unmet need is the student's total cost of attendance (COA), minus the student's Expected Family Contribution (EFC), and all forms of financial aid.

⁷ Specifically, the EFC formula assumes that a family will contribute a certain percentage of its available assets and after-tax income over certain income-protection and asset-protection allowances, which are based on family size.

Exhibit 8 Example Unmet Need Calculation Family with Two Parents, Two Children, One in College Family Income of \$65,650 and Assets of \$37,084 On-Campus LSU A&M for AY 2017-18	
Cost of Attendance for one year (tuition and fees, room and board, books, transportation)	\$32,822
Expected Family Contribution (EFC)	\$5,329
Financial Need	\$27,493
Pell Grant, federal need-based aid (this student's EFC is too high to qualify)	\$0
Go Grant (must be Pell eligible)	\$0
TOPS (state merit-based award)	\$7,463
Federal Student Loans (up to a maximum of \$5,500 for the first year)	\$5,500
Institutional Aid (scholarships and fee waivers awarded from each institution's own funds)	\$2,000
Unmet Need	\$12,530
Source: Prepared by legislative auditor's staff using information from the Louisiana Office of Student Financial Assistance (LOSFA) and legislative auditor's own calculations	

Students entering school during AY 2019-20, even after accounting for the sources of federal and state financial aid included in Exhibit 9 below, would face an estimated unmet need of \$796.3 million⁸ (\$23,537 per student with unmet need) beyond their expected family contribution to obtain a four-year degree.⁹ Of this \$796.3 million in unmet need, \$157.6 million (19.8%) or \$4,657 per student with unmet need can be attributed to fees' growing faster than inflation. These estimates are based on U.S. Census data showing the age, educational attainment, income, family situation, and other characteristics of Louisiana's prospective student population, as explained in further detail in Appendix B. Exhibit 9 shows the effect of the rising cost of attendance on the unmet need calculation.

The percentage to be contributed from each source is progressively increasing for families with more income. The exact formula is provided in Title 20, §§ 1087mm through 1087qq, and at the U.S. Department of Education's website <https://ifap.ed.gov/sites/default/files/attachments/2019-10/2021EFCFormulaGuideOct2019UpdateAttach.pdf>.

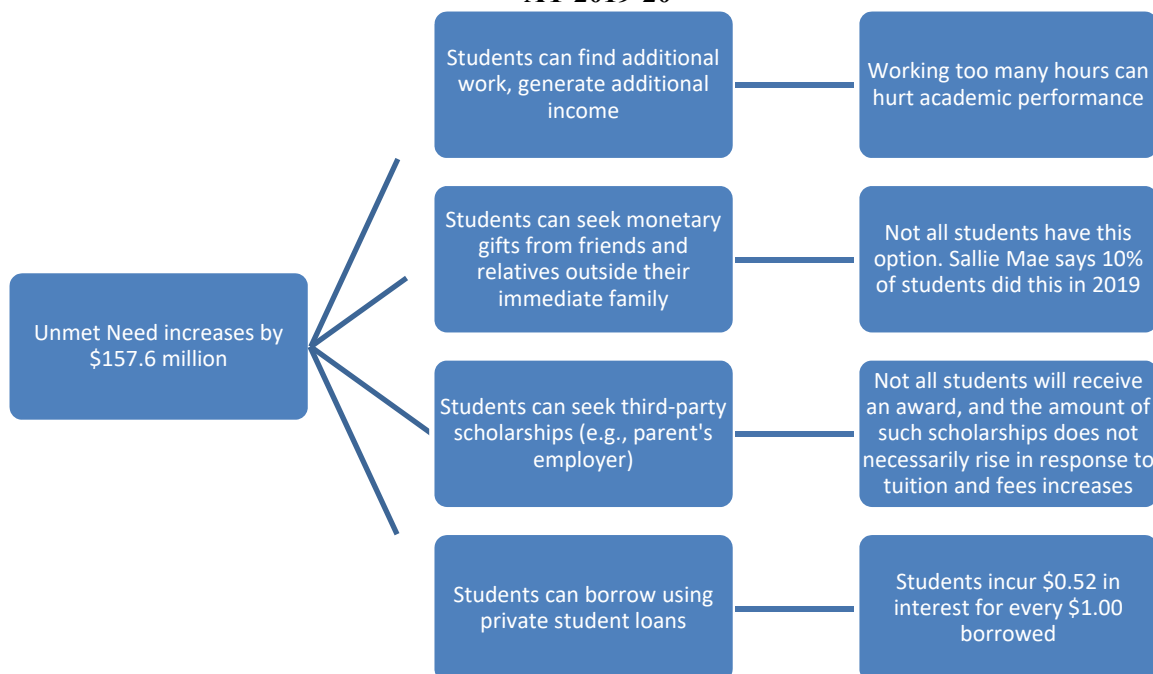
⁸ Appendix B summarizes our methodology for calculating unmet need.

⁹ Two-year institutions are included in this calculation. For two-year institutions, the first two years are calculated at the two-year rate and the last two years is calculated at the four-year rate.

Exhibit 9			
Effect of Fee Increases on Affordability of Four-Year Degrees For Students Entering During AY 2019-20			
Description	Actual Fees	If Fees Had Increased at the Same Pace as Overall Inflation	Effect of Fee Increases Beyond Overall Inflation
Cost of Attendance (COA)	\$4,090.4 million	\$3,772.0 million	\$318.3 million
Less: Expected Family Contribution (EFC)*	\$1,114.2 million	\$1,076.8 million	\$37.4 million
Equals: Financial Need (equals COA minus EFC)	\$2,976.2 million	\$2,695.2 million	\$281.0 million
Less: Federal Student Loans	\$1,005.6 million	\$938.7 million	\$66.9 million
Less: Pell Grants	\$700.3 million	\$697.5 million	\$2.8 million
Less: TOPS	\$390.1 million	\$390.1 million	\$0
Less: Go Grants	\$26.0 million	\$26.0 million	\$0
Less: Institutional Aid	\$154.8 million	\$102.9 million	\$51.9 million
Plus: Extra Gift Aid in Excess of Financial Need**	\$96.9 million	\$98.8 million	-\$1.9 million
Equals: Unmet Need	\$796.3 million	\$638.7 million	\$157.6 million
Number (Percentage) of Students with Unmet Need	33,832 (66.4%)	31,492 (61.8%)	2,339 (4.6 percentage points)
* Families with relatively high income and/or assets may have an EFC greater than their COA. In these cases, we capped the EFC at the COA.			
** Some students would have had no unmet need if fees had not increased faster than inflation because their gift aid exceeded their financial need. The increase in COA would first be absorbed by these students' extra gift aid, until their financial need exceeds their gift aid, at which point they would need to turn to Federal student loans. At that point, if their financial need still exceeds their financial aid, they would have unmet need.			
Source: Prepared by legislative auditor's staff using data from the Louisiana Board of Regents, U.S. Census Bureau, U.S. Bureau of Labor Statistics, and the U.S. Department of Education.			

To enroll at a higher education institution, students must cover their entire cost of attendance, including their unmet need. Students' options to meet their remaining unmet need include Federal Supplemental Educational Opportunity Grants, federal Parent PLUS loans, living at home, spending more from income or savings than expected under the EFC, working more hours, seeking funds from relatives or friends outside their immediate family, third-party scholarships (e.g., from a parent's employer), and increasing their private student loan amounts. However, these options may also hurt a student academically or may not be available to all students. As a result, higher unmet need may prevent a Louisiana citizen from obtaining a higher education credential. Exhibit 10 shows the unmet need can be absorbed by students and the potential effects of each option.

Exhibit 10
How Students Who Do Attend Louisiana Public Colleges and Universities
Can Absorb an Increase in Unmet Need
AY 2019-20



Source: Prepared by legislative auditor’s staff using data from BOR, the U.S. Department of Education IPEDS database, Sallie Mae, LOSFA, state higher education institutions, and the U.S. Census Bureau.

Increases in unmet need have contributed to the increase in student loan borrowing by Louisiana students. From AY 2011-12 through AY 2017-18, the SREB reported that federal student loan borrowing by Louisiana graduates increased by 20.0% at public four-year institutions and 22.5% at public two-year institutions.¹⁰ This is in part a result of the increase in fees, which are not covered by TOPS. As a result, Louisiana graduates for AY 2017-18 had an average student loan debt of \$22,217 for four-year graduates, or \$13,759 for two-year graduates. These amounts were 0.4% and 27.4% above the respective averages for public institutions in SREB states. In addition, higher costs may result in some students turning to private student loans. According to Sallie Mae, 13% of students and 9% of parents in the United States used private student loans in AY 2019-20. The average amount borrowed among parents who used private student loans was \$5,409; for students, the amount was \$8,986. Private student loans are generally more expensive and have less generous repayment provisions than federal loans. If students fulfill half of the \$157.6 million in unmet need by obtaining private student

¹⁰ The SREB’s figures are taken from the U.S. Department of Education’s College Scorecard, which does not include private student loans. According to the U.S. Government Accountability Office, Federal Stafford loans increased 61.2% and Parent PLUS loans increased 64.5% between 2007 and 2012, but these increases were concurrent with a 69.9% decrease in private student loans and followed increases in federal student loan limits that took effect during the 2007-08 and 2008-09 AYs (report [GAO-14-7](#), released February 2014). As a result, some of the growth in federal student loans up until roughly the graduating class of 2012 was offset by decreases in private student loans.

loans, they will ultimately pay \$0.52 in interest for every dollar they borrow, for an additional \$40.9 million in interest payments over the life of their loans.¹¹

The Federal Reserve Board of Governors reported that in 2018, the typical student loan payment was \$200 to \$300 per month. If higher debt levels translate into higher student loan payments, then these students will have less money to spend on consumption, invest in their children's education, save for retirement, or use for other purposes. Student loans can also impact students in non-financial ways. Various studies have found that higher student loan debt leads borrowers to not take jobs in government, non-profit, or education sectors;¹² reduces their likelihood of homeownership;¹³ and is associated with higher rates of anxiety,¹⁴ among other outcomes.

The state's higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.

Fees are often established to meet a specific purpose, such as to renovate a specific building, but all four systems lack a formal process to reevaluate whether a fee is still needed. In addition, some fees may be used for different purposes than their original description. Some fees assessed by Louisiana higher education institutions are broad in scope, such as the academic excellence fee or general fee. These fees may be needed indefinitely. However, other fees are created to address specific needs that may be temporary. For example, some institutions have dedicated fees to provide funds to renovate campus facilities. Once these renovations are complete and any related debt has been repaid, these institutions' management boards may determine that these fees are no longer needed and can be eliminated to provide for price relief for students or offset an increase in tuition or another fee.

We also found that some fees no longer meet their original description. For example, one school charges all students a *Women's Mass Transit Fee*, which was originally created to provide special mass transit services because of safety concerns. Despite the name, this fee provides door-to-door transportation for all students seven days a week from 5:00 in the evening until midnight. Exhibit 11 provides a comparison of fees for two 12-hour semesters by category for AY 2015-16 and AY 2019-20. As shown in Exhibit 11, fees increased overall by \$1,769.39, from \$1,205.37 to \$2,974.76. Other/General fees each accounted for \$810.99 (45.8%) of this increase, while university self-assessed fees accounted for another \$599.18 (33.9%).

¹¹ This calculation is based on a range of 4.25% to 12.59%, using the midpoint of 8.42%, reported by Sallie Mae as of February 2021, repaid over a ten-year period.

¹² Rothstein, Jesse and Cecilia Elena Rouse, 2011. "Constrained after college: Student loans and early-career occupational choices." *Journal of Public Economics*, 95, pp. 149-163.

¹³ Mezza, Alvaro, Daniel Ringo, Shane Sherlund, and Kamila Sommer, 2020. "Student loans and homeownership." *Journal of Labor Economics*, 38, pp. 215-260.

¹⁴ Archuleta, Kristy L., Anita Dale and Scott M. Spann, 2013. "College Students and Financial Distress: Exploring Debt, Financial Satisfaction, and Financial Anxiety." *Journal of Financial Counseling and Planning*, 24, pp. 50-62.

Exhibit 11 Comparison of Fees by Category Academic Years 2009-10 and 2019-20 Weighted by Undergraduate FTE Students				
Category	AY 2009-2010*	AY 2019-2020	Percentage Change	Dollar Amount Change
Academic Excellence	\$265.01	\$268.56	1.34%	\$3.56
Operational Fee	113.11	114.55	1.27%	1.43
Academic Enhancement	35.12	25.12	-28.50%	-10.01
Building Use	14.77	17.78	20.41%	3.01
Technology	117.47	115.73	-1.49%	-1.74
Energy Surcharge	84.05	78.76	-6.29%	-5.29
University Self-Assessed	322.07	921.25	186.04%	599.18
Student Self-Assessed	253.77	446.41	75.91%	192.64
Other/General Fee**	0.00	810.99	<i>divide by zero</i>	810.99
Building Use (Act 426)	0.00	94.03	<i>divide by zero</i>	94.03
Student Services Fee	0.00	52.36	<i>divide by zero</i>	52.36
Enterprise Resource Fee	0.00	29.22	<i>divide by zero</i>	29.22
Total	\$1,205.37	\$2,974.76	146.79%	\$1,769.38
<p>* The AY 2009-10 fees do not match the amounts shown in Exhibit 5 because fee amounts by category for AY 2009-10 were not available for Northshore Technical Community College, Central Louisiana Technical Community College, and Northwest Louisiana Technical Community College, which were created after AY 2009-10.</p> <p>** Other/general fee is a term used by the Board of Regents to denote mandatory student charges that the institutions consider part of tuition, but which is not covered by TOPS.</p> <p>Source: Prepared by legislative auditor's staff using data from the Board of Regents.</p>				

To ensure that all fees are necessary and being used for their intended purposes, Louisiana's higher education systems should institute or formalize periodic evaluations of fees. According to officials with the four systems, the management boards *informally evaluate* their fees and have reduced, eliminated, or consolidated fees in recent years based on these reviews. However, formalizing this process would help ensure that all fees are reviewed periodically and provide greater public awareness of specific fees. For example, the Arizona Board of Regents requires all public universities in the state to review their fees once every 10 years and recommend whether the fee should be continued, modified, or consolidated, and then submit the results of this review in a report to the Arizona Board of Regents.¹⁵

Louisiana's higher education management boards could design a fee review process similar to Arizona's, but adapted to the legal framework governing higher education fees in Louisiana. The nature of the review could vary, depending on how the fee was initially proposed. For legislatively enacted fees, the management boards lack the authority to use the fees for a different purpose, so they may wish to exempt such fees from the periodic review process. For fees proposed and approved by the student body at an institution, the management board may

¹⁵ Arizona Board of Regents Policy 4-105(F), adopted February 2020.
<https://public.azregents.edu/Policy%20Manual/4-105-Fees.pdf>

wish to re-submit the fee to the school's student body for approval after at least four years have elapsed, since the student body will turn over, and a new generation of students may not share the same priorities. For fees proposed by the administration at each institution, the management board could review both the purpose and amount of the fee.

In addition, some institutions do not provide a specific itemization of their fees on their websites where they would be easily accessible. Publishing an itemized list of all fees on each institution's website could help students and their families understand the additional fees that they are required to pay in addition to tuition, and could help higher education stakeholders and policy makers and the public evaluate whether the fees charged are appropriate for their intended purposes.

Recommendation 1: The management boards for each of the state's higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.

Recommendation 2: The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.

Summary of Management's Response: All four systems agreed with both recommendations. The Board of Regents and the four higher education systems provided a joint response signed by all five agencies' heads. In addition, the LCTCS and UL Systems provided their own separate responses as addenda to the joint response. See Appendix A for more information.

Matter for Legislative Consideration: The legislature may wish to consider requiring the Board of Supervisors for each of the state's higher education systems to periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.

APPENDIX A: MANAGEMENT'S RESPONSE

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Sonia A. Pérez
Secretary

Kim Hunter Reed, Ph.D.
Commissioner of
Higher Education



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March 12, 2021

Mr. Thomas H. Cole, CPA
Temporary Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana

Dear Mr. Cole,

On behalf of Louisiana's public postsecondary education community, thank you for conducting a thorough assessment of tuition and fees at our institutions and their impact on affordability. We concur with your findings that decreased state support and resulting increases in tuition and fees have affected students' abilities to enroll in postsecondary education and complete their degrees. Since the Great Recession, Louisiana has decreased state higher education support at the third-highest level in the country and has seen the nation's fifth-largest increase in tuition and fees.¹ As you know, higher education, which trains Louisiana citizens for the jobs of the future, is the best tool to drive our economic development. This dramatic shift in funding from the state to students and families weakens Louisiana's effort to obtain an educated populace that is ready to compete in the twenty-first century workforce and attract industries to help diversify Louisiana's economy.

As you are aware, Louisiana's Master Plan for Higher Education, *Louisiana Prospers: Driving our Talent Imperative*, set an attainment goal of 60% of the working-age adult population holding a degree or high-value credential by 2030. To achieve this goal, higher education must be affordable and attainable for all Louisiana citizens. It takes a strong and sustained commitment to invest in making this vision a reality.

As your report mentions, the Granting Resources and Autonomy for Diplomas Act (GRAD Act) allowed institutions to increase tuition as annual performance goals were achieved. However, the report fails to mention that the GRAD Act constituted a resource swap of State General Fund (SGF) revenue for tuition revenue, which began the shift of funding responsibility for higher education from the state to students and families. Between Fiscal Year (FY) 2010-2011 and FY 2015-2016, the years during which the GRAD Act

¹ State Higher Education Finance (SHEF) 2019 Report published by the State Higher Education Executive Officers Association.

was in effect, tuition and fee revenue in Louisiana increased by \$439M (+60%) and SGF support decreased by \$395M (-45%).² As a result, increases in tuition and fees were not utilized to enhance instruction and student support, but rather to continue providing the same levels of instruction and operations.

While increases in tuition and fees affect affordability for students and families, they also impact families' abilities to plan for postsecondary attendance. Predictability of costs is essential for access, student progression and, ultimately, credential completion. Prior to the Great Recession, Louisiana maintained low tuition, which resulted in high affordability; however, since 2010 that model has been reversed, with a fund swap that has resulted in students and families bearing 69% of the cost of education while the state covers 31%. Adding to the strain on families is minimal funding for the state's need-based aid program, GO Grants, which has been budgeted significantly below the level needed to support even a majority of Louisiana students eligible for financial assistance.

As we strive to achieve the Master Plan goals, we welcome the recommendations offered in the report to ensure transparency regarding fees for students, parents, legislators, and other stakeholders. While it is reasonable for systems to conduct an annual review to ensure that fees continue to be needed for intended purposes, it is important to note that disinvestments over the past decade have not been ameliorated. We also look forward to the opportunity this report presents to build a greater understanding of the roles that increases in state support can play to accelerate our success in expanding educational opportunities and we are pleased to advance a renewed focus on affordability this year.

Education is an investment that pays. Education to employment pathways are catalysts for business and community, and state development, exponentially building on the benefits to individuals and families. As we look to economic recovery after the COVID-19 disruption, we know that our institutions are strategic assets and our goal is more relevant than ever – to increase attainment so that Louisiana prospers.

Sincerely,



Kim Hunter Reed, Ph. D.
Commissioner of Higher Education, Board of Regents



Thomas C. Galligan
Interim President and Professor of Law, Louisiana State University



Dr. Ray Belton
President, Southern University System



Dr. Jim Henderson
President, University of Louisiana System



Dr. Monty Sullivan,
President, Louisiana Community and Technical College System

² Operating Budget History FY 2008-2009 to Present published by Board of Regents.



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

March 12, 2021

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Creating Futures

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System President

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Stephen Toups

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Joshua Turner

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& Technical
College System

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Mr. Thomas H. Cole, CPA
Temporary Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana

Dear Mr. Cole,

Thank you for your timely report on tuition and fees of Louisiana's public universities and colleges. The Louisiana Community and Technical College System (LCTCS) is sensitive to the financial burdens of our students given that many of them are working age adults with an average age of 27. Because of this, many of our students are not afforded the various tuition scholarship benefits offered by the state, which is why, as your report highlights, our system had the lowest rate of tuition or fee increases since 2016 out of all public higher education systems in the state (Exhibit 5 of the audit report).

Regarding tuition and fees, the ongoing struggle at most all LCTCS colleges is finding the balance between student affordability and fiscal sustainability of our campuses as higher education has moved to a higher dependency on student self-generated income to balance college finances. This becomes particularly challenging for campuses in rural communities (which comprise approximately half of LCTCS college campus locations throughout the state) considering their small population bases, while campuses continue to offer the workforce training needed in order to keep these areas economically viable.

In conclusion, I concur with your report recommendations regarding instituting a recurring process for reviewing fees by the management board and the publishing of fees and their description. It currently is the practice at all LCTCS colleges to itemize student fees in the student bill and to provide information on the fees in the student handbook which is available on each college's website. Should you have any further questions please contact Joseph Marin, LCTCS Chief Operations Officer at jmarin@lctcs.edu or via phone at 225-922-1635.

Sincerely,

Handwritten signature of Monty Sullivan
Monty Sullivan
System President



Louisiana Legislative Auditor
Performance Audit Services

Checklist for Audit Recommendations

Agency: Louisiana Community and Technical College System

Audit Title: The impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Audit Report Number: 40190025

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Finding: The state's higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
<i>Recommendation 1: The management boards for each of the state's higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
Name/Title: Joseph Marin	
Address: 265 S. Foster Dr	
City, State, Zip: Baton Rouge LA 70806	
Phone Number: 225-922-1635	
Email: jmarin@lctcs.edu	
<i>Recommendation 2: The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
Name/Title: Joseph Marin	
Address: 265 S. Foster Dr	
City, State, Zip: Baton Rouge LA 70806	
Phone Number: 225-922-1635	
Email: jmarin@lctcs.edu	



Louisiana Legislative Auditor
Performance Audit Services

Checklist for Audit Recommendations

Agency: Louisiana State University System

Audit Title: The impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Audit Report Number: 40190025

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

<p>Finding: The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.</p>
<p><i>Recommendation 1: The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</i></p>
<p>Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>
<p>Agency Contact Responsible for Recommendation:</p>
<p><i>Name/Title:</i> Donna. K. Torres, CPA Interim Executive VP/CFO</p>
<p><i>Address:</i> LSU, 330 T Boyd</p>
<p><i>City, State, Zip:</i> Baton Rouge, LA 70803</p>
<p><i>Phone Number:</i> 225 578 1623</p>
<p><i>Email:</i> dtorres@lsu.edu</p>
<p><i>Recommendation 2: The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</i></p>
<p>Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>
<p>Agency Contact Responsible for Recommendation:</p>
<p><i>Name/Title:</i> Donna. K. Torres, CPA Interim Executive VP/CFO</p>
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Louisiana Legislative Auditor
Performance Audit Services

Checklist for Audit Recommendations

Agency: Southern University System

Audit Title: The impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Audit Report Number: 40190025

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Finding: The state's higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
<i>Recommendation 1: The management boards for each of the state's higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	Flandus McClinton, Jr.
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Email:	flandus_mcclinton@sus.edu
<i>Recommendation 2: The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	Flandus McClinton, Jr.
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March 12, 2021

Mr. Tom H. Cole, CPA, CGMA
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Re: Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana

Dear Mr. Cole:

While we are a signatory to and in full agreement with the joint letter from the Commissioner of Higher Education and the presidents of the four higher education management boards in response to the subject report, we offer this additional commentary for your review.

The extraordinary shift in the financing model for colleges and universities in Louisiana from reliance on state resources to reliance on self-generated revenue primarily from students and families is an important story to tell. I want to commend your staff for their professionalism and diligence in compiling and analyzing a large and complex body of data and information.

In the third paragraph of the joint letter, the description of the "swap" associated with the GRAD Act is helpful but could be enhanced. As stated, it may leave some stakeholders with the impression that institutions are close to where they started in terms of total resources, if not ahead. What is not pointed out is that costs, including mandatory costs from the state, continued to increase significantly. As a result, despite the increases in tuition/fees, institutions ended up with less net operating resources that could be used to accomplish their educational missions. This dwindling base of operating resources available to achieve the missions of institutions jeopardizes the quality of our educational programs. One obvious example is our ongoing inability to adequately address faculty/staff pay making it increasingly difficult to recruit, develop, and retain the talent that is indispensable in fulfilling our mission.

Further, the audit report describes the increase in tuition and fees relative to the rate of inflation measured by the Consumer Price Index (CPI). This section of the report is vitally important as it testifies to the impact on students and families of increased out-of-pocket expenses. A casual

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Nicholls State University • Northwestern State University • Southeastern Louisiana University
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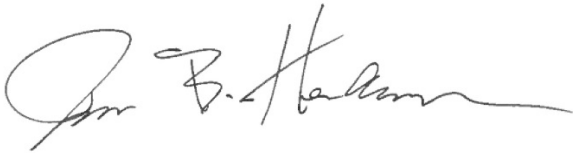
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reader may interpret this section as a statement of growing institutional costs relative to inflation. In reality the actual cost on a per student basis has decreased over time. The share of that cost born by students is what has exceeded the rate of inflation as the state share of that cost has decreased significantly. For families, CPI is the appropriate benchmark. For measuring institutions, the Higher Education Price Index may be the more appropriate measure.

Lastly, the use of percentages to describe numerical relationships that start with differing bases may create a distorted picture for the consumer of these materials. I encourage you to examine how that approach may be a disservice to readers.

Respectfully,



James B. Henderson
President & CEO



Louisiana Legislative Auditor
Performance Audit Services

Checklist for Audit Recommendations

Agency: University of Louisiana System

Audit Title: The impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

Audit Report Number: 40190025

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Finding: The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
<i>Recommendation 1: The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</i>	
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	
Agency Contact Responsible for Recommendation:	
<i>Name/Title: Jim Henderson, President and CEO, University of Louisiana System</i>	
<i>Address: 1201 N. Third Street, Suite 7-300</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-6950</i>	
<i>Email: jim.henderson@ulsystem.edu</i>	
<i>Recommendation 2: The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</i>	
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	
Agency Contact Responsible for Recommendation:	
<i>Name/Title: Jim Henderson, President and CEO, University of Louisiana System</i>	
<i>Address: 1201 N. Third Street, Suite 7-300</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-6950</i>	
<i>Email: jim.henderson@ulsystem.edu</i>	

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our examination of higher education institution fees in Louisiana and how these fees impacted the affordability of higher education. We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered academic years 2009-10 through 2019-20. Our audit objective was:

To provide information on higher education fees and the impact of fee increases on the affordability of attending a public higher education institution in Louisiana.

We conducted this performance audit in accordance with generally-accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we reviewed internal controls relevant to the audit objective and performed the following audit steps:

- Researched and reviewed relevant state statutes and regulations relating to legislation governing tuition and fee increases.
- Obtained and reviewed the Southern Region Education Board (SREB) fact books over multiple years to determine Louisiana's higher education institution funding compared to other states and the percentage of funding that comes from students. The 16 SREB member states are Alabama, Arkansas, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.
- Obtained and reviewed data from the Integrated Postsecondary Education Data System (IPEDS) maintained by the U.S. Department of Education, which contains data on institutional characteristics, enrollment, finances, and other attributes for each higher education institution eligible for federal financial aid in the United States. We used the room and board, books and supplies, and other expenses data from IPEDS, in conjunction with tuition and fee data from the Board of Regents, to estimate the total cost of attendance at each institution during academic years 2009-10 and 2019-20.
- We were unable to test the accuracy and completeness of the IPEDS and SREB data because they are from external sources to Louisiana, but we tested the data for reasonableness and found the data to be reasonable enough to answer our objective. These data sources are also regularly used by the Board of Regents. However, we did send our results to each of the four Systems to verify the information in IPEDS since this information is self-reported by each institution.

- Interviewed officials with the Louisiana State University System (LSU), the Louisiana Community and Technical College System (LCTCS), the Southern University System (SU), and the University Louisiana System (UL) to discuss their process for approving new fees, increasing fees, and how they determine if a fee is still needed.
- Interviewed the Board of Regents to discuss their role in how much students are charged in fees from each institution.
- Interviewed officials from the Louisiana Office of Student Financial Assistance to obtain their input on fees, unmet need, and affordability. We provided them with a draft of our report and incorporated their feedback.
- Contacted each of the 28 higher education institutions in Louisiana to obtain detail fee descriptions and amounts for AY 2015-16 and 2019-20. We then entered these fees into a data collection instrument (DCI) for our analysis.
- Analyzed presentations by the Louisiana Office of Student Financial Assistance and forms and other materials prepared by the U.S. Department of Education to better understand the formula used to calculate cost of attendance, expected family contribution, financial aid amounts, and unmet need.
- Estimated unmet need amounts for all prospective students in Louisiana, as described in greater detail below.
- Obtained budget information and tuition and fee surveys from the Board of Regents for all higher education institutions in Louisiana.
- Sent all conclusions, calculations, and methodology to the Board of Regents and the four management systems for review and feedback.
- Obtained feedback on the conclusions and methodology for our analysis of unmet need from a representative of the Louisiana Association of Student Financial Aid Administrators.

Unmet Need Overview

The purpose of this analysis was to analyze the financial position of potential higher education students in Louisiana and understand how fees and other costs of attendance (COA) at state higher educational institutions affect the affordability of obtaining a postsecondary degree or other credential.

We used the U.S. Census Bureau's American Community Survey Public Use Microdata Sample (ACS PUMS) for 2014-2018 as the primary source of information on the prospective student population in Louisiana. This data set provides individual-level data for individuals who responded to the American Community Survey during the five years from 2014 to 2018. Prospective students were identified as all individuals with the following characteristics:

- (1) U.S. Citizens.¹⁶
- (2) Highest level of educational attainment equal to 11th grade, 12th grade (no diploma), high school diploma, GED or alternative credential, some college but less than one year, or one or more years of college credit with no degree. In other words, this excludes individuals who have completed an associate’s degree or higher, or who have not yet completed the 11th grade.
- (3) Age from 17 to 55 School attendance decreases with age, and adults aged 50 and older accounted for only 2.1% of all students during the Fall 2019 semester.
- (4) Individuals in housing units or non-institutional group quarters. This excludes individuals living in institutional group quarters.
- (5) Not currently enrolled at a postsecondary institution.

The ACS provides information on personal and household income, sex, race, and approximate place of residence. We matched the ACS data to the BoR’s SSPS report titled “SSPSFRSH,” which provides the number of freshman students by race from each parish at each institution throughout the state. We expanded each record in the ACS to provide 28 records, one for each prospective student-institution pairing. We re-weighted the sample as follows:

$$New\ Weight_i = Original\ Weight_i \times \frac{Freshmen_{r,s,p}}{Prospective\ Students_{r,p}},$$

where $New\ Weight_i$ is the new weight, $Original\ Weight_i$ is the original sample weight from the Census Bureau, $Freshmen_{r,s,p}$ is the number of freshmen of race r attending school s who originally resided in parish p , and $Prospective\ Population_{r,s,p}$ is the number of prospective students of race r in parish p . As a result, the total for $New\ Weight_i$ is 50,963, which is the number of Louisiana resident freshman students at Louisiana public higher education institutions for the fall 2019 semester, per the BoR SSPSFRSH report.

We also re-weighted the sample so that the age distribution of the student body at each school would match the distribution of students at each institution by high school graduation year per the BoR’s SSPSHSGD report, assuming that each student graduated high school at 18 years old. This was important because we estimate that 18- and 19-year-olds accounted for 4.3% of the prospective student population, but 81.9% of the actual freshman student population. Table B.1 below shows the demographic characteristics of the potential student population, in contrast with the demographic characteristics of the actual freshman student population.¹⁷

¹⁶ Non-citizens were excluded even though federal student aid is available for permanent residents because the best available data indicate that most non-citizen Louisiana residents are not permanent residents and would not be eligible for federal student aid. The ACS PUMS data for 2014-2018 indicate that 111,111 individuals, or 2.4% of the state’s population, are non-citizens, but do not identify which ones are permanent residents. The Pew Research Center estimated that in 2016 Louisiana’s unauthorized immigrant population was 70,000 persons.

¹⁷ We did not re-weight the prospective student population based on income because the ACS PUMS data do not enable us to see the distribution of family income for college students living away from home. According to the National Center for Education Statistics, students from high-income families are more likely to enroll in college immediately after high school than middle- or low-income students, but low-income students were actually more likely to do so than middle-income students in 2016 (see Digest of Education Statistics for 2017, Table 302.30

Table B.1 Demographic Characteristics of the Potential and Actual Freshman Student Population for Fall 2019		
Characteristic	Potential	Actual
Number of Persons	1,209,034	50,963
Percent Female	48.4%	57.0%
Percent African American	37.9%	43.1%
Percent White	60.2%	44.8%
Percent Other Race	1.9%	12.1%
Percent Aged 18-19	4.3%	81.9%
Average Age	36.5	19.5
Source: Prepared by legislative auditor’s staff using data from the BoR and the U.S. Census Bureau.		

Several factors besides a student’s family size and income and which school the student attends can affect that student’s unmet need. In particular, whether a student receives a merit-based TOPS Scholarship or need-based Go Grant, or what living arrangement a student will adopt in college, is not observable in the ACS PUMS data. To account for each possible contingency, we created duplicate records for each record in the sample and allocated the population weights to each contingency based on probability such that the weights for each set of duplicated records would still add up to the original weight for the unduplicated record that they were created from. Using this procedure, we were able to account for the following contingencies:

- For housing, the probability of each housing arrangement is based on the following formula:
 - The percentage of students living in dormitories on campus is based on the dormitory capacity that each school reported to the U.S. Department of Education’s Integrated Postsecondary Education Data System (IPEDS).
 - The percentage of students living off-campus away from family is based on the percentage of students doing so by income bracket reported by Sallie Mae’s “How America Pays for College” report for 2019.
 - The percentage of students living with family is 100%, minus the two preceding percentages. We made an exception to this formula for Grambling State University, which has on-campus housing capacity equal to 73% of its in-state student population. Instead, we assigned 73% of students to on-campus housing, and the remaining students were divided equally between living with family and without.
- For TOPS, we could not determine TOPS recipient status because the variables that actually determine TOPS eligibility, such as years of residency, GPA, and

https://nces.ed.gov/programs/digest/d17/tables/dt17_302.30.asp). As a result, we cannot tell *a priori* whether re-weighting the sample based on income would cause our unmet need calculation to increase or decrease, and we believe that the effects would be modest in either case.

ACT scores, are not captured in the ACS. Instead, we were able to estimate each student's probability of receiving TOPS based on information that is contained in the ACS. Each prospective student in the traditional, dependent student population, we created two records, one in which the student receives TOPS, and the other in which the student does not. The probability that each student would receive TOPS is based on the percentage of students in each income bracket and at each institution who are TOPS recipients, as reported in the Board of Regents' TOPS report for AY 2018-19.

- For Go Grants, we first calculated the amount of Go Grant that a student would be eligible for if Go Grants were sufficient to ensure that 60% of every student's financial need could be met with gift aid, up to a maximum of \$3,000 per student per year, which resulted in \$285.0 million in Go Grants. We then determined the amount that was actually allocated for Go Grants to each institution in FY 2020. We created one scenario in which the student actually receives a Go Grant, and another in which the student does not, and then allocated the student's sample weights between these scenarios such that the total funds awarded equal the amount that was actually available.

For institutional aid, we obtained BOR-5 reports for all institutions for academic years 2010-11 and 2019-20. We divided the amount of institutional aid available to Louisiana resident students equally among all students, and then estimated the portion allocated to undergraduates based on the percentage of students at each school who were undergraduate students.

We obtained tuition and fee amounts from the Board of Regents (BoR). Specifically, we used the tuition and fee amounts for two semesters at 12 hours each, the threshold for full-time enrollment. We used 12 hours because the BoR's tuition and fee data for AY 2009-10 was only available for that course load. For the other components of cost of attendance, namely, room and board, books and supplies, and other expenses, we used estimates submitted by institutions to IPEDS. We used room and board and other expenses specific to each housing scenario – on campus, off campus with family, and off campus without family.

Unmet Need Calculation

We calculated unmet need using the formulas provided in the U.S. Department of Education's EFC Formula for 2020-2021. Table B.2 provides an overview of each of the steps performed in the unmet need calculation.

Table B.2		
Unmet Need Calculation Methodology		
Cost to Obtain a Four-Year Degree for Students Entering During AY 2019-20		
Line Item	Amount Total Actual Scenario	Amount per Student Actual Scenario
Cost of Attendance (COA)	\$4,090,364,978	\$80,262
Minus: Expected Family Contribution (EFC), or COA if EFC is greater than COA	\$1,114,214,772	\$21,863
Equals: Financial Need	\$2,976,150,206	\$58,399
Less: Pell Grants	700,303,669	13,741
Less: TOPS	390,068,331	7,654
Less: Institutional Aid	154,774,230	3,037
Less: Go Grants	26,026,559	511
Less: Federal Student Loans	1,005,601,157	19,732
Plus: Extra Gift Aid*	96,912,859	1,902
Equals: Unmet Need	\$796,289,117	\$15,625
<p>* Extra Gift Aid occurs when a student receives more gift aid than their financial need. In this situation, the student would have zero unmet need, and the extra gift aid has to be added back into the unmet need equation because some of the gift aid does not reduce unmet need. For students whose financial need exceeds their gift aid, this amount is zero.</p> <p>Note: Components may not sum to totals due to rounding.</p> <p>Source: Prepared by legislative auditor's staff using data from the U.S. Census Bureau, the BoR, the U.S. Department of Education, and LOSFA.</p>		

Actual and Counterfactual Scenario

We considered two scenarios as part of this analysis. The actual scenario reflects the unmet need calculation based on the fee schedules that were actually in place at Louisiana public higher education institutions in AY 2019-20. The counterfactual scenario considers how high fees would have been if fees had increased no faster than CPI inflation since AY 2009-10. Table B.3 below lists all of the variables and explains how they were modified (or not modified) in the counterfactual scenario.

Table B.3		
Comparison of Variables in Actual and Counterfactual Scenarios		
Variable	Actual Scenario	Counterfactual Scenario
Fees	Actual AY 2019-20 fee amounts	AY 2009-10 fee amounts, times inflation factor of 1.193
Tuition	Based on BoR Tuition and Fee survey for AY 2019-20	
Other Costs of Attendance	Based on IPEDS Data for AY 2019-20	
Pell Grants	Based on Pell award formula	
TOPS	Based on TOPS Award Amounts for AY 2019-20	
Pell Grants	Based on Pell award formula and COA (based on actual fee amounts) for each scenario	Based on Pell award formula and COA (based on counterfactual fee amounts) for each scenario
Institutional Aid	Actual AY 2019-20 institutional aid amounts	Actual AY 2019-20 institutional aid amounts, times percentage change in tuition and fees, times system-specific elasticities
Federal Loans	Amount of remaining financial need (based on actual fee amounts), up to a maximum of \$5,500 per student for the first year, \$6,500 for the second year, and \$7,500 for the third and fourth years	Amount of remaining financial need (based on counterfactual fee amounts), up to a maximum of \$5,500 per student for the first year, \$6,500 for the second year, and \$7,500 for the third and fourth years
Go Grants	60% of financial need (based on actual fee amounts) minus all other gift aid or zero, whichever is greater, times weighting factor to account for limited Go Grant funds	60% of financial need (based on counterfactual fee amounts) minus all other gift aid or zero, whichever is greater, times weighting factor to account for limited Go Grant funds
Unmet Need	Any financial need (based on actual fee amounts) remaining after all other sources accounted for	Any financial need (based on counterfactual fee amounts) remaining after all other sources accounted for

Source: Prepared by legislative auditor's staff.

As noted in Table B.3, we adjusted institutional aid to account for institutions' offering more institutional financial aid to students using the additional revenues provided by the fee increases.¹⁸ Specifically, we calculated the percentage change in institutional aid for each institution, and divided this quantity by the percentage change in total tuition and fee revenues at each institution. We then took the weighted average elasticity for each system, using total tuition and fees for FY 2020 as the weights. Institutional aid amounts and elasticities for each of the four systems are shown in Table B.4 below.

¹⁸ In addition, 5% of the fee increases that institutions adopted pursuant to R.S. 17:3351.20 are required to be reinvested into need-based financial aid.

Table B.4 Institutional Aid in Actual and Counterfactual Scenarios			
System	Elasticity	Actual Institutional Aid	Counterfactual Institutional Aid (Smaller Fee Increases)
LCTCS	2.4	\$25,583,630	\$20,166,191
LSU	1.1	49,945,897	39,430,477
SU	0.3	3,186,929	2,933,476
UL	2.6	76,057,775	40,336,978
Total Statewide	2.0	\$154,774,231	\$102,867,122
Source: Prepared by legislative auditor's staff using data from the Board of Regents.			

One important limitation of the model is that it assumes that fees have no impact on school attendance patterns. Researchers have found that higher tuition and fees can result in decreased enrollment in public higher education institutions.¹⁹ Our model assumes that students will attend the same schools and that fees will have no impact on enrollment because our objective was to analyze potential students' financial position and how fee increases would impact them, not how fee increases impact institutions' enrollment levels or the state population's educational attainment.

¹⁹ Hemelt, Steven W., and Dave E. Marcotte. "The impact of tuition increases on enrollment at public colleges and universities." *Educational Evaluation and Policy Analysis*, 33(4), 435-457.

APPENDIX C: TOTAL FEE AMOUNTS BY INSTITUTION ACADEMIC YEARS 2009-10 AND 2019-20

System	AY 2009-10		AY 2015-16		AY 2019-20		% Change AY 2009-10 to 2015-16		% Change AY 2015-16 to 2019-20		% Change AY 2009-10 to 2019- 20	
	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees
UL System												
Grambling	\$2,606	\$1,410	\$5,140	\$1,923	\$5,140	\$2,543	97.2%	36.4%	0.0%	32.2%	97.2%	80.4%
Louisiana Tech	2,703	2,358	5,553	3,271	5,553	4,062	105.4%	38.7%	0.0%	24.2%	105.4%	72.3%
McNeese	2,556	1,001	5,147	2,058	5,147	2,916	101.4%	105.7%	0.0%	41.7%	101.4%	191.5%
Nicholls	2,603	1,362	4,922	2,426	4,922	2,975	89.1%	78.1%	0.0%	22.6%	89.1%	118.4%
Northwestern	2,594	1,338	5,180	2,297	5,180	3,588	99.7%	71.7%	0.0%	56.2%	99.7%	168.2%
Southeastern	2,546	1,079	5,278	2,002	5,777	2,552	107.3%	85.6%	9.5%	27.5%	126.9%	136.6%
UL Lafayette	2,592	1,412	5,407	2,837	5,407	4,963	108.6%	101.0%	0.0%	74.9%	108.6%	251.6%
UL Monroe	2,591	1,433	5,484	2,174	5,788	3,186	111.6%	51.7%	5.5%	46.6%	123.4%	122.3%
University of NO	3,704	614	6,090	2,064	6,090	2,982	64.4%	236.2%	0.0%	44.5%	64.4%	385.6%
UL System Average	\$2,726	\$1,317	\$5,369	\$2,426	\$5,473	\$3,496	96.9%	84.2%	1.9%	44.1%	100.7%	165.3%
LSU System												
LSU A&M	\$3,469	\$1,742	\$7,111	\$2,549	\$7,463	\$4,443	105.0%	46.3%	4.9%	74.3%	115.1%	155.0%
LSU-S	2,732	1,001	5,288	1,473	5,372	1,956	91.7%	47.2%	2.6%	32.8%	96.6%	95.4%
LSU-A	2,692	872	4,710	1,413	4,894	2,057	75.0%	62.1%	3.9%	45.6%	81.8%	136.0%
LSU-E	1,576	709	2,711	1,069	2,711	2,019	72.1%	50.8%	0.0%	88.9%	72.1%	184.8%
LSU System Average	\$3,264	\$1,579	\$6,550	\$2,305	\$6,792	\$3,885	100.7%	46.0%	3.7%	68.5%	108.1%	146.0%

System	AY 2009-10		AY 2015-16		AY 2019-20		% Change AY 2009-10 to 2015-16		% Change AY 2015-16 to 2019-20		% Change AY 2009-10 to 2019- 20	
	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees	Tuition	Fees
Southern System												
SU A&M	\$2,535	\$1,583	\$4,973	\$2,373	\$4,973	\$4,163	96.2%	49.9%	0.0%	75.4%	96.2%	163.0%
SUNO	2,038	1,094	4,236	1,663	4,236	3,130	107.9%	52.0%	0.0%	88.2%	107.9%	186.1%
SUSLA	1,578	886	2,618	1,378	2,618	1,732	65.9%	55.5%	0.0%	25.7%	65.9%	95.4%
SU System Average	\$2,233	\$1,335	\$4,253	\$1,997	\$4,360	\$3,478	90.4%	49.6%	2.5%	74.2%	95.2%	160.5%
LCTCS												
Baton Rouge CC	\$1,548	\$420	\$3,086	\$1,092	\$3,086	\$1,135	99.4%	160.0%	0.0%	4.0%	99.4%	170.3%
Bossier Parish CC	1,452	488	3,214	757	3,214	1,069	121.3%	55.1%	0.0%	41.2%	121.4%	119.0%
Delgado CC	1,594	508	3,214	767	3,214	1,065	101.6%	51.0%	0.0%	38.8%	101.6%	109.6%
Fletcher CC	1,500	232	3,214	707	3,214	905	114.3%	204.7%	0.0%	28.0%	114.3%	290.0%
LA Delta CC	1,696	466	3,214	777	3,214	945	89.5%	66.7%	0.0%	21.6%	89.5%	102.8%
Nunez CC	1,492	458	3,214	731	3,214	961	115.4%	59.6%	0.0%	31.4%	115.4%	109.8%
Northshore Technical CC	630*	364*	3,214	731	3,214	889	410.2%*	100.8%*	0.0%	21.6%	410.2%*	144.2%*
River Parishes CC	1,704	342	3,214	697	3,214	895	88.6%	103.8%	0.0%	28.4%	88.6%	161.7%
South Louisiana CC	1,578	436	3,214	803	3,214	991	103.7%	84.2%	0.0%	23.4%	103.7%	127.3%
SOWELA TCC	1,392	202	3,214	803	3,214	971	130.9%	297.5%	0.0%	20.9%	130.9%	380.6%
Central LA TCC	630*	365*	3,214	727	3,214	895	410.2%*	99.2%*	0.0%	23.1%	410.2%*	145.2%*
Northwest LA TCC	630*	234*	2,081	737	2,081	895	230.3%*	215.0%*	0.0%	0.0%	230.3%*	282.6%*
LCTCS System Average	\$1,382	\$425	\$3,148	\$809	\$3,178	\$1,008	127.8%	90.6%	0.9%	24.5%	130.0%	137.3%
Statewide Average	2,494	1,168	4,554	1,781	5,135	2,975	82.6%	52.5%	12.8%	67.0%	105.9%	154.6%
<p>*Northshore Technical Community College was created by Act 209 of 2011, Central Louisiana Technical Community College was created by Act 760 of 2012, and Northwest Louisiana Technical Community College was created by Act 287 of 2019. Their tuition and fee amounts for AY 2009-10 are taken from IPEDS. Note: System-wide and statewide averages are weighted based on enrollment. Source: Prepared by legislative auditor's staff using information from BoR and IPEDS.</p>												

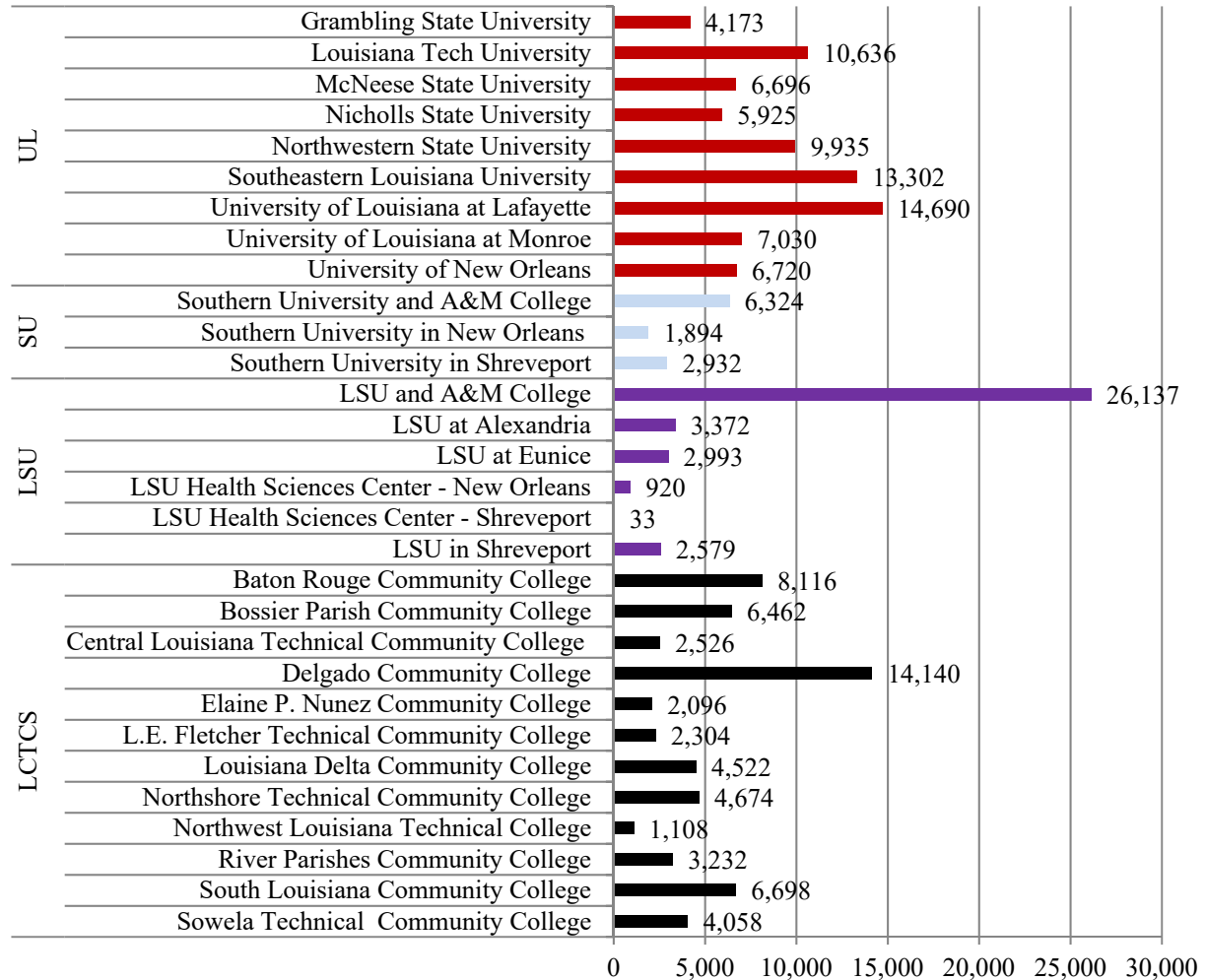
APPENDIX D: LEGISLATION GOVERNING TUITION AND FEE INCREASES

Statute	Year	Summary	Impacted Fees/Tuition
LA Const. Art 7, Section 2.1	1995	Requires a 2/3 vote of both houses of legislature to increase fines, which includes Higher Ed tuition and fees for educational purposes.	All tuition and mandatory fee amounts (excludes fees charged for non-educational purposes, according to Opinion Atty. Gen. 06-0293)
R.S. 17:3139.5	2010	Known as the Louisiana Granting Resources and Autonomy for Diplomas Act (GRAD Act) to allow institutions limited operational autonomy and flexibility for higher education institutions to raise tuition and mandatory fee amounts by no more than 10% annually (5% for fiscal years 2011 through 2012) in exchange for achieving certain objectives. Tuition and fee amounts for peer institutions shall be weighted based upon the median household income in Southern Regional Education Board states in which respective peer institutions are located.	<ul style="list-style-type: none"> • Student Tuition • Academic Excellence Fee • Technology Fee • Operational Fee • Building Use Fee • Facilities Use and Maintenance Fee
R.S. 17:3351	2011	Act 196 of 2011 created R.S. 17:3351(A)(5)(b)(iii)(cc), which allowed institutions in the LCTCS system to equalize tuition and fees across institutions by raising each institution's tuition and fees to the level of the highest LCTCS institution as of July 1, 2011.	Applies to tuition and mandatory fees at LCTCS institutions.
R.S. 17:3351.20	2015	Because GRAD Act would sunset at the end of fiscal year 2016, this legislation granted each higher education institution the authority to raise <i>fees</i> through June 30, 2020* as they deem necessary. This statute allowed the management boards to increase tuition and fees at their institutions so long as their total revenues per full-time equivalent student from tuition, fees, and state and local appropriations would not exceed the national average for institutions in their Carnegie classification.	<ul style="list-style-type: none"> • Does not include tuition • Academic Excellence Fee • Technology Fee • Operational Fee • Building Use Fee • Facilities Use and Maintenance Fee

*The 2015 legislation was originally for a period of two academic years, but in 2017 it was extended through June 30, 2020.

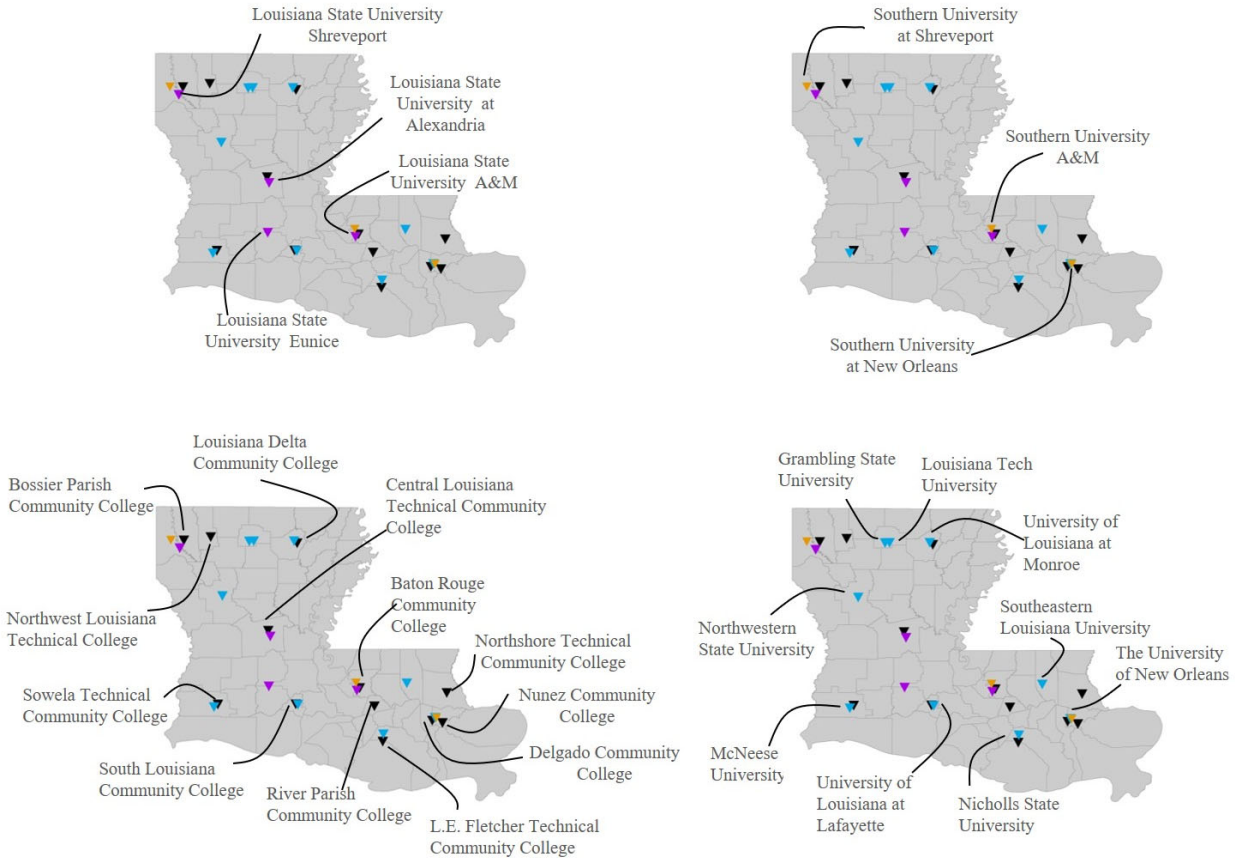
Source: Prepared by legislative auditor's staff using state law.

APPENDIX E: UNDERGRADUATE ENROLLMENT, FALL 2019



Source: Prepared by legislative auditor's staff using data for the number of undergraduates enrolled from the Louisiana Board of Regents' Statewide Student Profile System for the 2019 fall semester.

APPENDIX F: LOCATION OF LOUISIANA PUBLIC HIGHER EDUCATION INSTITUTIONS



Source: Prepared by legislative auditor’s staff using information from IPEDS.

APPENDIX G: FEE FACT SHEETS

The following fact sheets represent fees at two- and four-year public postsecondary institutions examined in the course of this audit. In order to determine fees, we consulted publicly available online fee schedules and general catalogs, and in some instances we contacted the institutions directly. Where available, fee descriptions are included, however some descriptions were either unavailable or self-explanatory. We included all 28 of the state's higher education institutions that accept first-time undergraduate students. We excluded Southern University Law Center, which has only graduate programs, and the LSU Health Science Center-New Orleans and LSU Health Shreveport, whose undergraduate programs are only open to students who already meet minimum college coursework prerequisites.

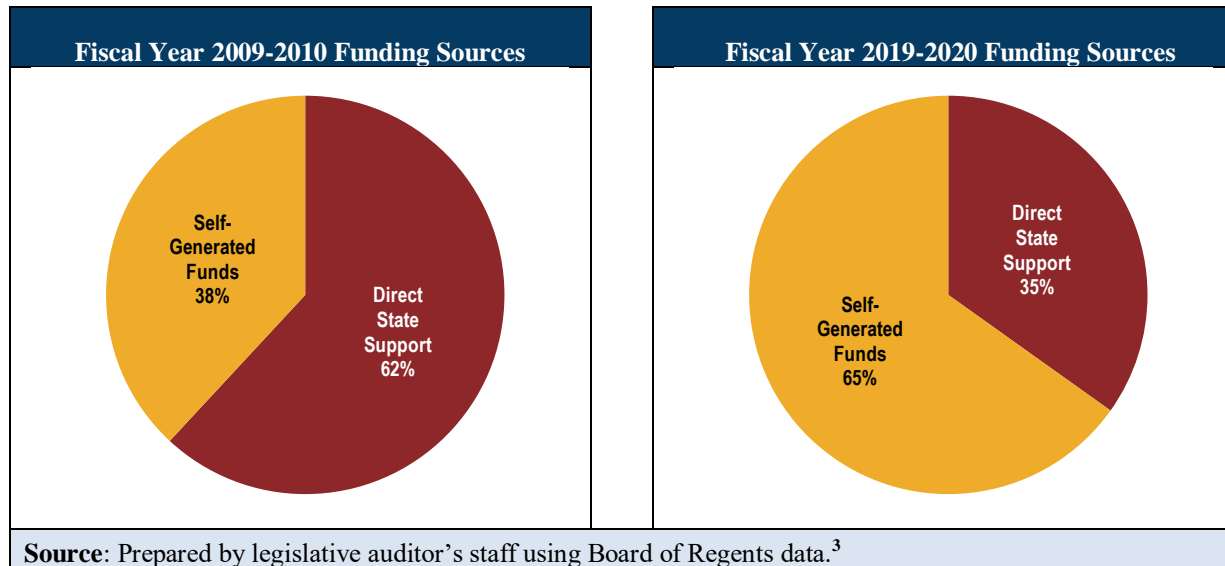
Each fact sheet contains:

- Comparison of Fiscal Year (FY) 2009-10 vs. FY 2019-20 tuition and fees (for 2 semesters of 12 hours each) and beginning operating budget amounts per FTE student (including both undergraduates and graduates) from direct state support, self-generated revenues (excluding restricted funds), and total funding.
- Pie charts showing a comparison of self-generated revenues versus direct state support for FYs 2009-10 and 2019-20.
- Breakdown of fees by charge and description for AY 2019-20, based on a 15 hour semester enrollment intensity.



Bossier Parish Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹	Total Funding per Student
FY 2009-2010	\$1,452	\$488	\$1,940	\$3,299	\$2,030	\$5,329
FY 2019-2020	\$3,214	\$1,069	\$4,283	\$2,900	\$5,420	\$8,320
% Change	121.4%	119.0%	120.8%	-12.1%	167.0%	56.1%

Source: Board of Regents,² and U.S. Department of Education IPEDS system.



BPCC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁴		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.07/\$1,607.08	\$3,214.15
Board-Assessed Fees:	\$432.45/\$432.44	\$864.89
University Self-Assessed Fees:	\$102.00/\$102.00	\$204.00

Board-Assessed Fee Details

¹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

² Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

³ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

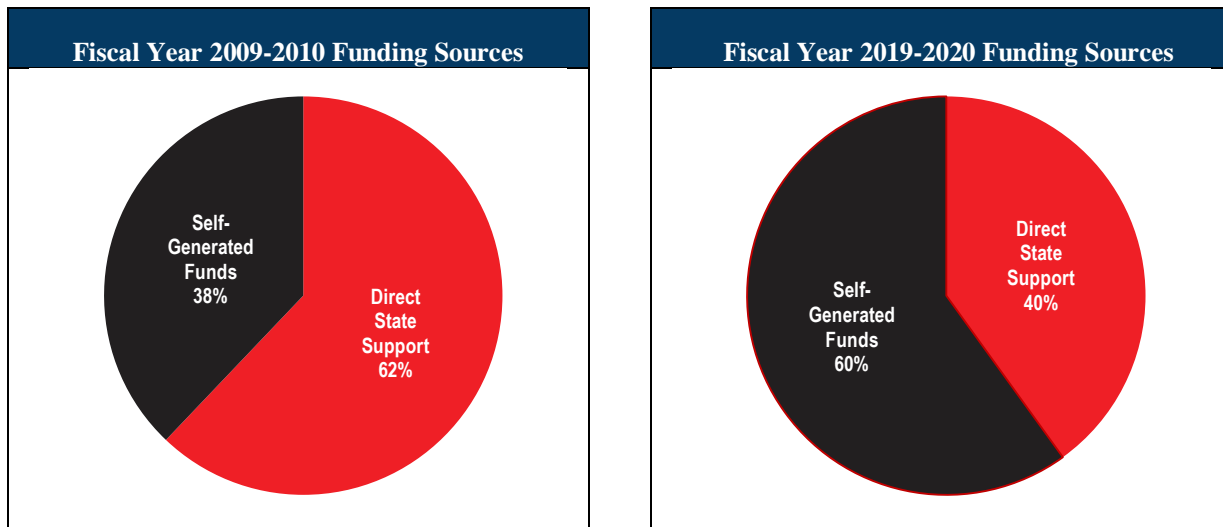
⁴ Prepared by legislative auditor's staff using data from the Board of Regents and information provided by Bossier Parish Community College.

Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Tuition-TOPS shortage
Academic Excellence	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00 charge). The monies derived are used to promote academic excellence by enhancing instructional programs. This fee may be waived in cases of financial hardship.
Operational	\$36.00/\$36.00	\$3.00 per credit hour (maximum \$36.00). This fee covers operational expenses and may be waived in cases of financial hardship.
Building Use - Act 426	\$48.00/\$48.00	\$4.00 per credit hour (maximum \$48.00 charge). The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. This fee may be waived in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	\$5.00 per credit hour (maximum \$60.00, except for online courses). The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration.
Technology	\$60.00/\$60.00	\$5.00 per credit hour (maximum \$60.00 charge). The monies derived are used to the purpose of implementing, replacing, improving, and expanding technologies to benefit student life.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Athletic	\$72.00/\$72.00	This fee supports a self-sustaining collegiate athletic program in advance of the institution's mission.
Student Government Association	\$2.50/2.50	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.
Student Activities	\$24.00/\$24.00	This fee is used to allow for and support campus student organizations and is managed by the institution's student government association.
Student Activities/Athletic	\$1.75/\$1.75	Together with the Student Government Association Fee, the Student Activities/Athletic Fee supports student life.
Savoir Faire	\$1.50/\$1.50	Supports Savoir Faire, the school literary magazine.
Drama	\$0.25/\$0.25	This fee supports attendance at dramatic productions.



Baton Rouge Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁵	Total Funding per Student
FY 2009-2010	\$1,548	\$420	\$1,968	\$3,264	\$1,991	\$5,255
FY 2019-2020	\$3,086	\$1,135	\$4,221	\$2,717	\$4,066	\$6,783
% Change	99.4%	170.3%	114.5%	-16.8%	104.2%	29.1%

Source: Board of Regents,⁶ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁷

BRCC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁸		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,543.04/\$1,543.04	\$3,086.08
Board-Assessed Fees:	\$447.64/\$447.64	\$895.28
Student Self-Assessed Fees:	\$120.00/120.00	\$240.00

⁵ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁶ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁷ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁸ Prepared by legislative auditor's staff using data provided by the Board of Regents, Westlaw, and the Baton Rouge Community College website https://www.mybrcc.edu/tuition_fees/fees_brcc.php.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$75.64/\$75.64	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It is waived for cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7 per credit hour (maximum \$84, except for online courses). This fee combines several previously disparate fees providing services to students including applications, registration, identification cards, retention services, and graduation ceremonies
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	\$5.00 per credit hour (maximum \$60.00, except for online courses). The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology	\$60.00/60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association	\$48.00/\$48.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.
Athletic	\$72.00/\$72.00	This fee supports a self-sustaining collegiate athletic program in advance of the institution's mission.

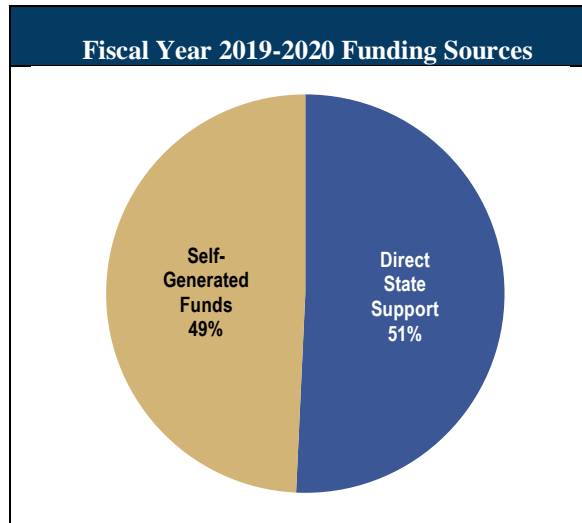


Central Louisiana Technical Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁹	Total Funding per Student
FY 2009-2010	\$630	\$365	\$995	-	-	-
FY 2019-2020	\$3,214	\$895	\$4,109	\$3,470	\$3,369	\$6,839
% Change	410.2%	145.2%	313.0%	-	-	-

Note: Tuition and fees increased at CLTCC following the passage of Act 196 of 2011, which allowed LCTCS to equalize tuition and fees across institutions by raising each institution’s tuition and fees to the level of the highest LCTCS institution as of July 1, 2011
Source: Board of Regents,¹⁰ and U.S. Department of Education IPEDS system.

Fiscal Year 2009-2010 Funding Sources

Not applicable because this institution was created by Act 720 of 2012



Source: Prepared by legislative auditor’s staff using Board of Regents data.¹¹

CLTCC Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹²		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board Assessed Fees:	\$432.45/\$432.44	\$864.89
Student Self-Assessed Fees:	\$15.00/\$15.00	\$30.00

⁹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁰ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹¹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

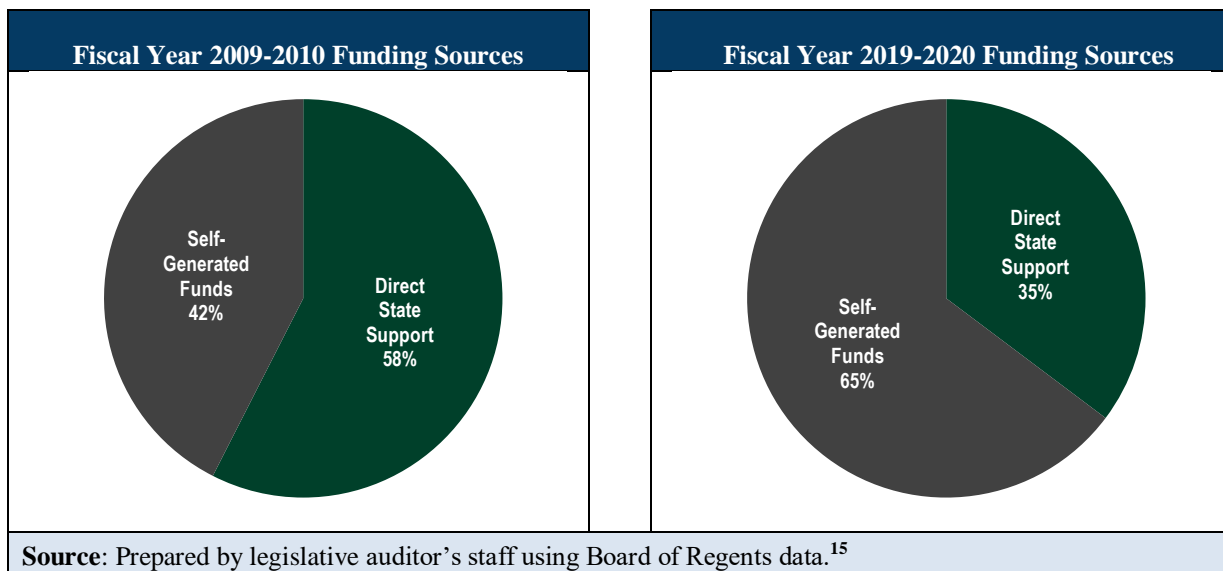
¹² Prepared by legislative auditor’s staff using data from the Board of Regents information provided by the Central Louisiana Community and Technical College.

Board Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Salaries and Benefits, operating services, operating supplies, capital outlay and interagency expenses.
Academic Excellence	\$84.00/\$84.00	The academic excellence fee promotes academic excellence at the college by enhancing institutional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	\$5.00 per credit hour (maximum \$60.00, except for online courses). The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions
Technology	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association	\$15.00/\$15.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.



Delgado Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹³	Total Funding per Student
FY 2009-2010	\$1,594	\$508	\$2,102	\$3,283	\$2,426	\$5,709
FY 2019-2020	\$3,214	\$1,065	\$4,279	\$2,972	\$5,458	\$8,430
% Change	101.6%	109.6%	103.6%	-9.5%	124.9%	47.7%

Source: Board of Regents,¹⁴ and U.S. Department of Education IPEDS system.



Delgado Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹⁶		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board-Assessed Fees:	\$432.45/\$432.44	\$864.89
University Self-Assessed Fees:	\$75.00/\$75.00	\$150.00
Student Self-Assessed Fees:	\$25.000/\$25.00	\$50.00

¹³ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁴ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹⁵ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹⁶ Prepared by legislative auditor's staff using data from the Board of Regents and information from Delgado Community College's website <http://catalog.dcc.edu/content.php?catoid=34&navoid=4808>.

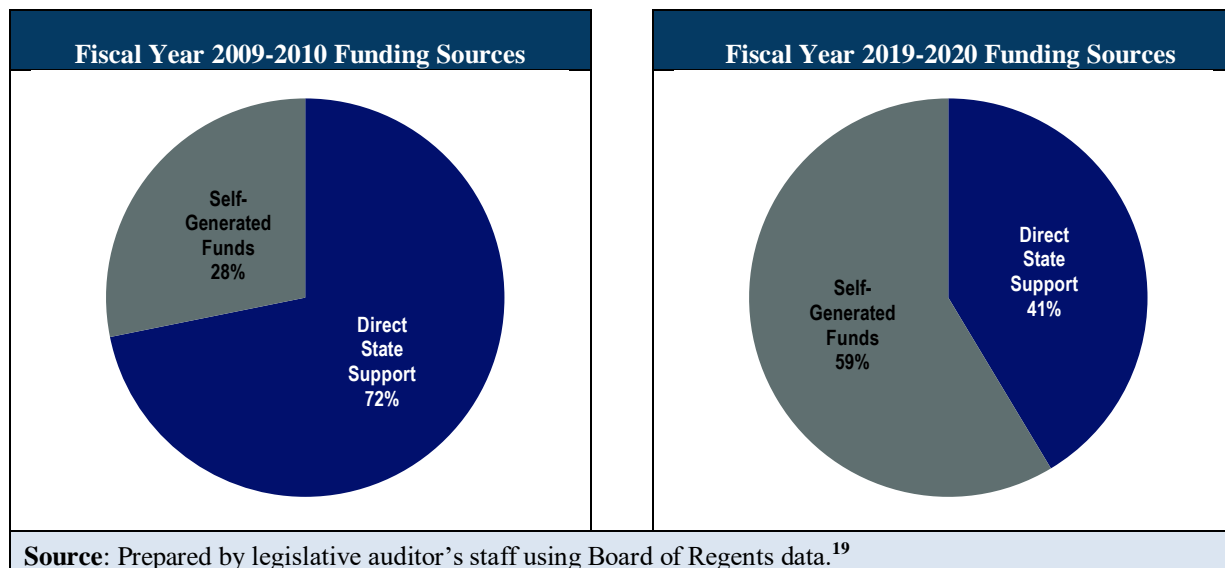
Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	The GRAD Act (Act 741) was approved by the State Legislature in 2010 and allows for an annual increase in tuition and fees if the institution has met annual performance targets. The tuition portion of the increase that is funded by the Louisiana Office of Student Financial Assistance Taylor Opportunity Program for Students (TOPS) has been separated from the total increase allowed per the GRAD Act with the difference included as other charge. The fee is charged at \$5.03 per credit hour.
Operational	\$36.00/\$36.00	Effective Fall 2004, State of Louisiana Legislators and the LCTCS approved an operational fee to be assessed at all state colleges and universities, to cover operational expenses no longer covered by the state. The fee is charged at \$3.00 per credit hour, not to exceed \$36.00.
Academic Excellence	\$84.00/\$84.00	The academic excellence fee promotes academic excellence at the College by enhancing institutional programs. This fee was approved by the State Legislature in 2003. The fee is charged at \$7.00 per credit hour, not to exceed \$84.00.
Building Use - Act 426	\$48.00/\$48.00	The building use fee, approved by the State Legislature in 2013, is established by the Louisiana Community and Technical College System Board of Supervisors to construct, repair, maintain, operate and improve facilities and physical infrastructure of the College. The fee is charged at \$4.00 per credit hour, not to exceed \$48.00.
Student Services	\$84.00/\$84.00	This fee is authorized by the State Legislature for providing student services. Used to cover operating services, operating supplies, professional services and instructional salaries and benefits. The fee is currently charged at \$7.00 per credit hour.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions. The fee is charged at \$5.00 per credit hour.
Technology	\$60.00/\$60.00	This self-assessed student fee was approved by the State Legislature and ratified by the Student Government Associations in 1997. The proceeds are for the purposes of "implementing, replacing, improving, and expanding technologies to benefit student life and learning" (from Legislative Act 1450, 1997). The fee is charged at \$5.00 per credit hour, not to exceed \$60.00.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Access	\$75.00/\$75.00	This fee is assessed to all Delgado students each semester. Proceeds improve and maintain all modes of transportation to, from, and on all campus. Payment of the fee entitles each student to one active vehicle registration at no additional cost.

Student Self-Assessed Fee Details		
Student Government Association	\$10.00/\$10.00	The self-assessed SGA fee was approved by the student body in 1980 and increased by student referendum in 1993. The proceeds from this fee go directly to the Student Government Association (SGA), which oversees disbursement of the funds to various student activities. The SGA sponsors annual activities such as dances, films, and speakers. In addition, funds are provided to various academic departments for cultural enrichment, and to clubs and organizations for activities that benefit the entire student body. The fee is charged at \$10.00 for fall and spring semesters and \$5.00 for summer session.
Student Life Center, City Park Campus	\$15.00/\$15.00	These self-assessed building fees were approved by the student body of the City Park Campus in 1997 and by the student body of the West Bank Campus in 2003. The proceeds are dedicated to the construction and operation of a new student life center on each campus. These fees apply to students registered at the respective campuses. The fee is charged at \$15.00 for fall and spring semesters (\$5.00 for summer session) for City Park Campus and \$40.00 for fall and spring semesters (\$20.00 for summer session) for West Bank Campus.



Fletcher Technical Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹⁷	Total Funding per Student
FY 2009-2010	\$1,500	\$232	\$1,732	\$3,720	\$1,459	\$5,179
FY 2019-2020	\$3,214	\$905	\$4,119	\$3,216	\$4,555	\$7,771
% Change	114.3%	290.0%	137.8%	-13.5%	212.2%	50.1%

Source: Board of Regents,¹⁸ and U.S. Department of Education IPEDS system.



Fletcher TCC Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ²⁰		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board Assessed Fees:	\$432.45/\$432.44	\$864.89
Student Self-Assessed Fees:	\$20.00/\$20.00	\$40.00

¹⁷ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁸ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹⁹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

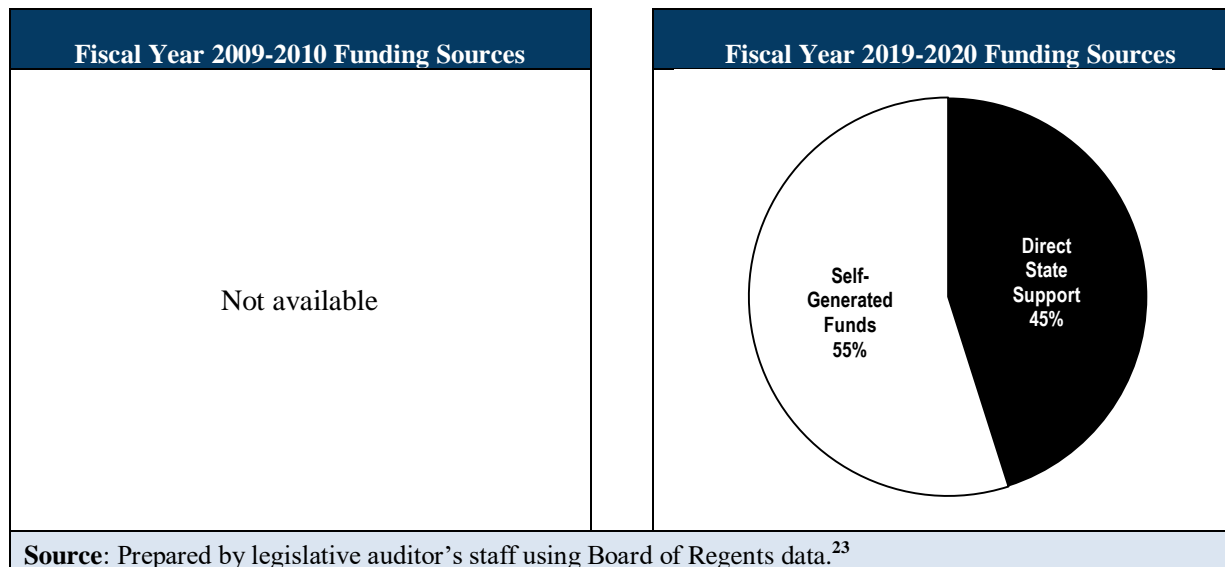
²⁰ Prepared by legislative auditor's staff using information from the Board of Regents and the Fletcher Technical Community College website <http://www.fletcher.edu/tuition-fees/>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	Promotes academic excellence by enhancing institutional programs. Approved by the State Legislature in 2003 (House Bill 1786). Mandatory Fee charged to all students, \$7.00/Credit hour, Max \$84.00/Semester.
Operational Fee	\$36.00/\$36.00	Effective Fall 2004, State of Louisiana Legislators (House Bill 1062) and the LCTCS approved an operational fee to be assessed at all state colleges and universities to cover operational expenses no longer covered by the State. Mandatory Fee charged to all students, \$3.00/credit hour Max \$36.00/Semester.
Student Services	\$84.00/\$84.00	Effective Fall 2011, the Board of Supervisors for the Louisiana Community and Technical College System approved a student services fee at all LCTCS colleges. This fee provides services to students including applications, registration, identification cards, retention services, and graduation ceremonies. Mandatory Fee charged to all students, \$7.00/Credit hour.
Building Use - Act 426	\$48.00/\$48.00	Effective Fall 2013, Act 426 approved by the State Legislature in 2013. Approved to construct, repair, maintain, operate or improve the facilities and physical infrastructure of colleges. Mandatory Fee charged to all students, \$4.00/credit hour, Max \$48.00/semester.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	Effective Fall 2010, the Board of Supervisors for the Louisiana Community and Technical College System approved a fee to support the implementation and continued operation of the Enterprise Resource Planning (ERP) system. It is a mandatory fee charged to all students, \$5.00/credit hour.
Technology Fee	\$60.00/\$60.00	Effective Fall 2010, Approved by the State Legislature and ratified by the Student Government Associations in 1997, (Act 1450). The proceeds are for the purposes of “implementing, replacing, improving, and expanding technologies to benefit student life and learning.” Self-assessed student fee charged to all students, \$5.00/credit hour Max \$60.00/semester.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association	\$5.00/\$5.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.
Student Activity	\$15.00/\$15.00	Effective Fall 2019. This fee was approved by students to provide means for student activities, programs, and events such as co-curricular programs, cultural events, professional development, intramural sports, fitness classes, and support to student clubs/organizations. Self-assessed student fee charged to all students, \$15.00/semester.



Louisiana Delta Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ²¹	Total Funding per Student
FY 2009-2010	\$1,696	\$466	\$2,162			
FY 2019-2020	\$3,214	\$945	\$4,159	\$3,043	\$3,705	\$6,748
% Change	89.5%	102.8%	92.4%			

Source: Board of Regents,²² and U.S. Department of Education IPEDS system.



Louisiana Delta CC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours) ²⁴		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3214.15
Board Assessed Fees:	\$432.45/\$432.44	\$864.89
Student Self-Assessed Fees:	\$40.00/\$40.00	\$80.00

²¹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

²² Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

²³ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

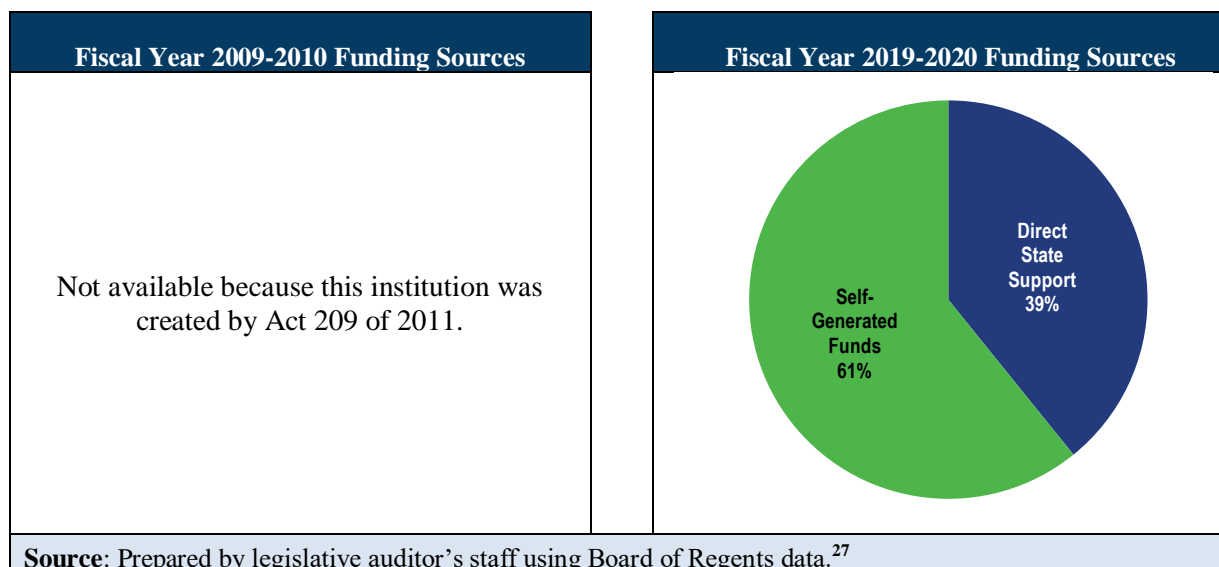
²⁴ Prepared by legislative auditor’s staff using data from the Board of Regents and information from the Louisiana Delta Community College website. <https://www.ladelta.edu/admissions/tuition-costs>.

Full-Time Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services. This fee provides services to students including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association	\$15.00/\$15.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.
Student Life	\$25.00/\$25.00	This fee supports student life such as copy machines, cable TV in common areas, student ID supplies.



Northshore Technical Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ²⁵	Total Funding per Student
FY 2009-2010	\$630	\$364	\$994	-	-	-
FY 2019-2020	\$3,214	\$889	\$4,103	\$2,724	\$4,227	\$6,951
% Change	410.2%	144.2%	312.8%			

Note: Tuition and fees increased at CLTCC following the passage of Act 196 of 2011, which allowed LCTCS to equalize tuition and fees across institutions by raising each institution's tuition and fees to the level of the highest LCTCS institution as of July 1, 2011.
Source: Board of Regents,²⁶ and U.S. Department of Education IPEDS system.



NTCC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ²⁸		
Charge Type	Charge (Academic Year)	Academic Year Charge
Tuition:	\$1,607.07/\$1,607.08	\$3,214.15
Board-Assessed Fees:	\$432.45/\$432.44	\$864.89
Student Self-Assessed Fees:	\$12.00/\$12.00	\$24.00

²⁵ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

²⁶ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

²⁷ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

²⁸ Prepared by legislative auditor's staff using data provided by the Board of Regents and information provided by Northshore Technical Community College <https://www.northshorecollege.edu/financial-aid/paying-for-college> and Westlaw.

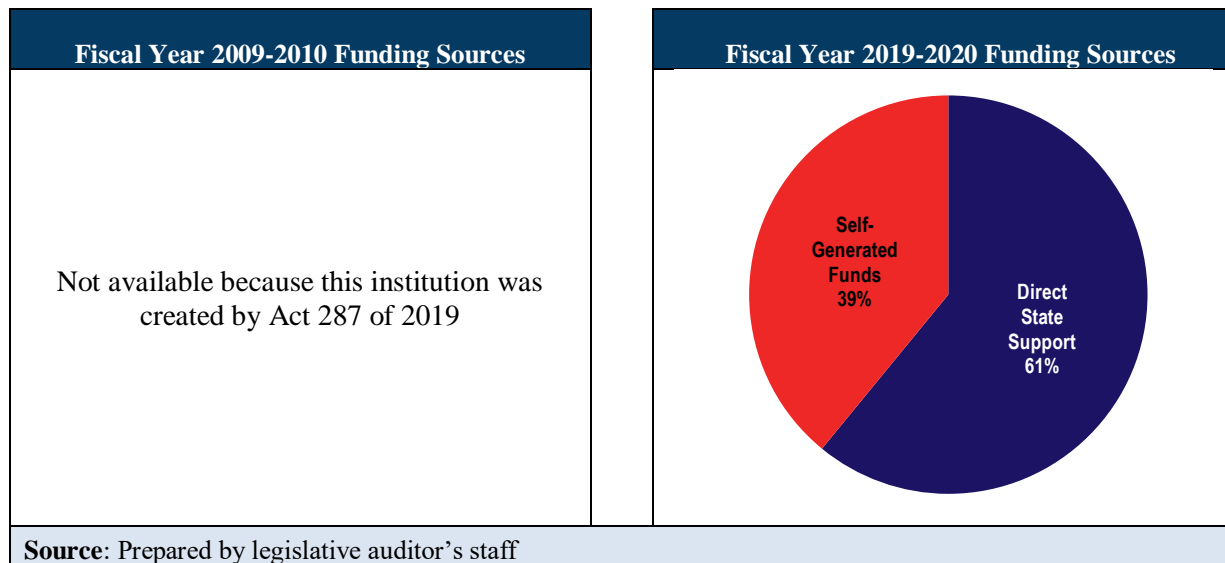
Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Grad-Act Tuition
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use—Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7 per credit hour (maximum \$84, except for online courses). This fee combines several previously disparate fees providing services to students including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource	\$60.00/\$60.00	\$5 per credit hour (maximum \$60, except for online courses). The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration.
Technology	\$60.00/\$60.00	\$5 per credit hour (maximum \$60 charge). All students are required to pay the technology fee. The monies derived are used to the purpose of implementing, replacing, improving, and expanding technologies to benefit student life.
Student Self-Assessed Fee Details		
Fee	Charge (Academic Year)	Description
Student Government Association	\$12.00/\$12.00	This fee funds the College's Student Government Association. The mission of the Student Government Association is to provide vital co-curricular activities to enhance individual student development; promote social and recreational activities; promote participation in self-government; and promote the high standard of education at NTCC. ²⁹

²⁹From the current Student Handbook <https://catalog.northshorecollege.edu/student-handbook/student-government-association/>



Northwest Louisiana Technical Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ³⁰	Total Funding per Student
FY 2009-2010	\$630	\$234	\$864	-	-	-
FY 2019-2020	\$2,081	\$895	\$2,976	\$5,316	\$3,408	\$8,724
% Change	230.3%	282.6%	244.5%			

Note: Tuition and fees increased at Northwest Louisiana Technical Community College following the passage of Act 196 of 2011, which allowed LCTCS to equalize tuition and fees across institutions by raising each institution's tuition and fees to the level of the highest LCTCS institution as of July 1, 2011.
Source: Board of Regents,³¹ and U.S. Department of Education IPEDS system.



NLTC Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ³²		
Charge Type	Charge (Fall/Spring)	Charge (Academic Year)
Tuition:	\$1,040.60/\$1,040.60	\$2,081.20
Board-Assessed Fees:	\$432.60/\$432.60	\$865.20
University Self-Assessed Fees:	\$5.00/\$5.00	\$10.00
Student Self-Assessed Fees:	\$10.00/\$10.00	\$20.00

³⁰ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

³¹ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

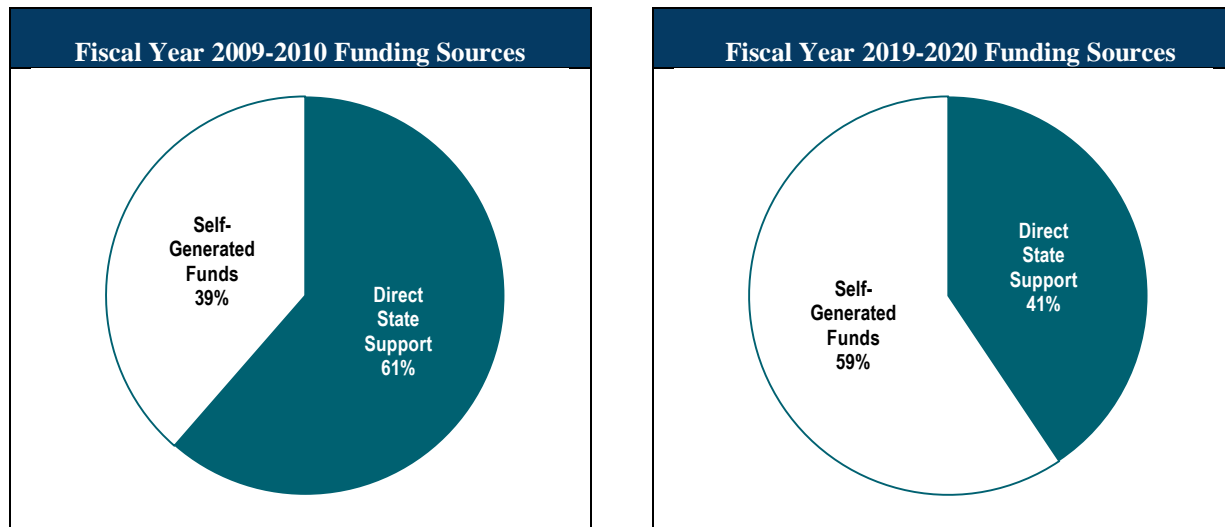
³² Prepared by legislative auditor's staff using data from the Board of Regents and information from the Northwest Louisiana Technical Community College <https://www.nlcc.edu/admissions/tuition-and-fees>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.60/\$60.60	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational Fee	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology Fee	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Grounds Use	\$5.00/\$5.00	This fee supports maintenance of the campus area.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association (SGA)	\$10.00/\$10.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.



Nunez Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ³³	Total Funding per Student
FY 2009-2010	\$1,492	\$458	\$1,950	\$4,367	\$2,744	\$7,111
FY 2019-2020	\$3,214	\$1,033	\$4,247	\$2,603	\$3,808	\$6,412
% Change	115.4%	125.5%	117.8%	-40.4%	38.8%	-9.8%

Source: Board of Regents,³⁴ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.³⁵

Nunez Community College Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours) ³⁶		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board-Assessed Fees:	468.36/\$468.36	\$936.72
Student Self-Assessed Fees:	\$48.00/\$48.00	\$96.00

³³ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

³⁴ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

³⁵ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

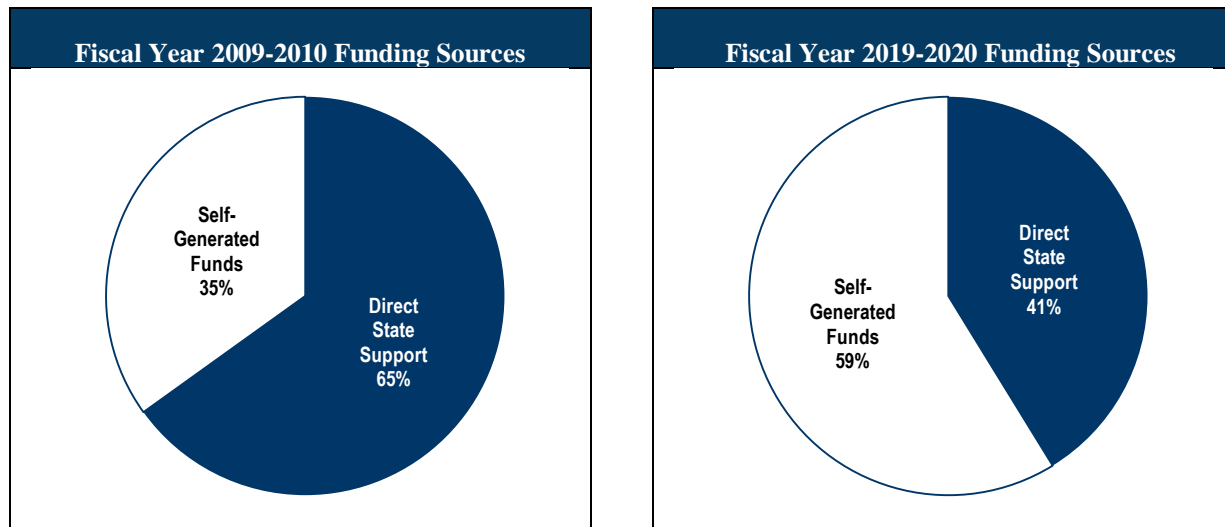
³⁶ Prepared by legislative auditor's staff using data from the Board of Regents and information from the Nunez Community College website. <https://www.nunez.edu/admissions/on-campus-only-tuition-and-fees>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.36/\$60.36	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	This fee is used to finance bonds issued to construct, acquire, extend, repair, or improve any academic facilities suitable for use as a classroom, laboratory, gymnasium, library, student infirmary and related facilities.
Student Services	\$105.00/\$105.00	Effective Fall 2011, the Board of Supervisors for the Louisiana Community and Technical College System (LCTCS) approved a student services fee at all LCTCS colleges. The fee is currently charged at \$7.00 per credit hour. This fee provides student services including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$75.00/\$75.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Activity	\$36.00/\$36.00	This fee is used to allow for and support campus student organizations and is managed by the institution's student government association.
Student Government Association	\$12.00/\$12.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.



River Parishes Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ³⁷	Total Funding per Student
FY 2009-2010	\$1,704	\$342	\$2,046	\$2,900	\$1,555	\$4,455
FY 2019-2020	\$3,214	\$895	\$4,109	\$2,857	\$4,074	\$6,931
% Change	88.6%	161.7%	100.8%	-1.5%	162.0%	55.6%

Source: Board of Regents,³⁸ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.³⁹

River Parishes CC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours) ⁴⁰		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board-Assessed Fees:	\$432.45/\$432.44	\$864.89
Student Self-Assessed Fees:	\$15.00/\$15.00	\$30.00

³⁷ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

³⁸ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

³⁹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

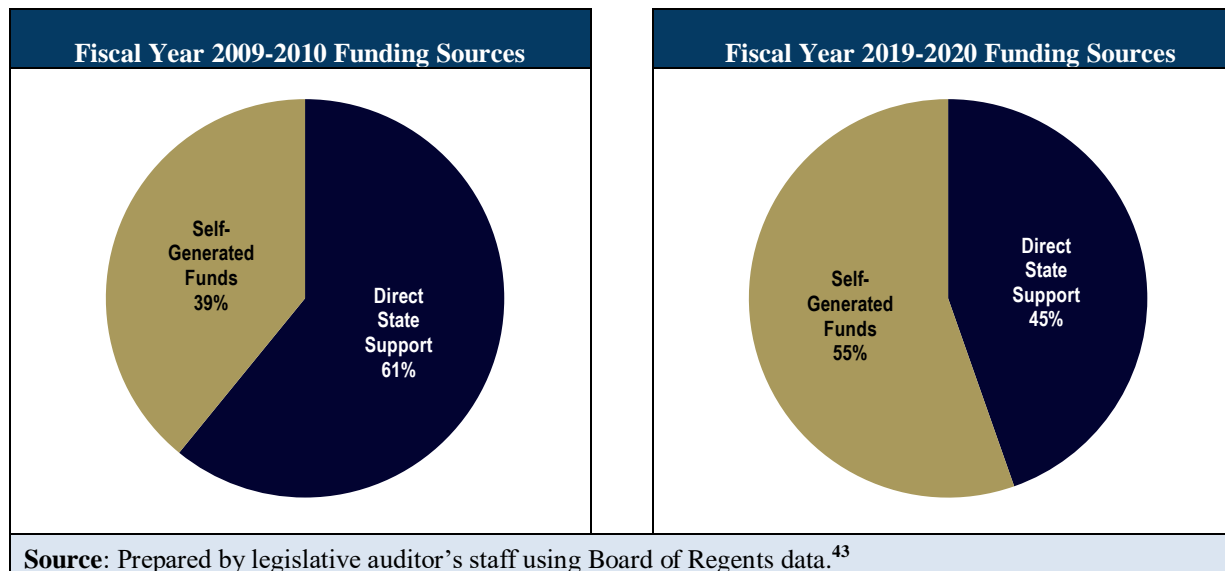
⁴⁰ Prepared by legislative auditor's staff using information from the Board of Regents, the River Parishes Community College website <https://www.rpcc.edu/student-services/registrars-office/tuition-and-fees-schedule/> and 2018-2019 General Catalog <https://www.rpcc.edu/wp-content/uploads/Catalog2018-2019.pdf>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General/Grad Act Adjustment	\$60.45/\$60.44	Grad-Act Adjustment fee, tuition not covered by TOPS.
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational Fee	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	Effective Fall 2011, the Board of Supervisors for the Louisiana Community and Technical College System (LCTCS) approved a student services fee at all LCTCS colleges. The fee is currently charged at \$7.00 per credit hour. This fee provides student services including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology Fee	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government	\$15.00/\$15.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.



South Louisiana Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁴¹	Total Funding per Student
FY 2009-2010	\$1,578	\$436	\$2,014	\$2,969	\$1,907	\$4,876
FY 2019-2020	\$3,214	\$991	\$4,205	\$2,917	\$3,621	\$6,539
% Change	103.7%	127.3%	108.8%	-1.7%	89.9%	34.1%

Source: Board of Regents,⁴² and U.S. Department of Education IPEDS system.



SLCC Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁴⁴		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board-Assessed Fees:	\$432.45/\$432.44	\$864.89
University Self-Assessed Fees:	\$10.00/\$10.00	\$20.00
Student Self-Assessed Fees:	\$53.00/\$53.00	\$106.00

⁴¹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁴² Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁴³ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

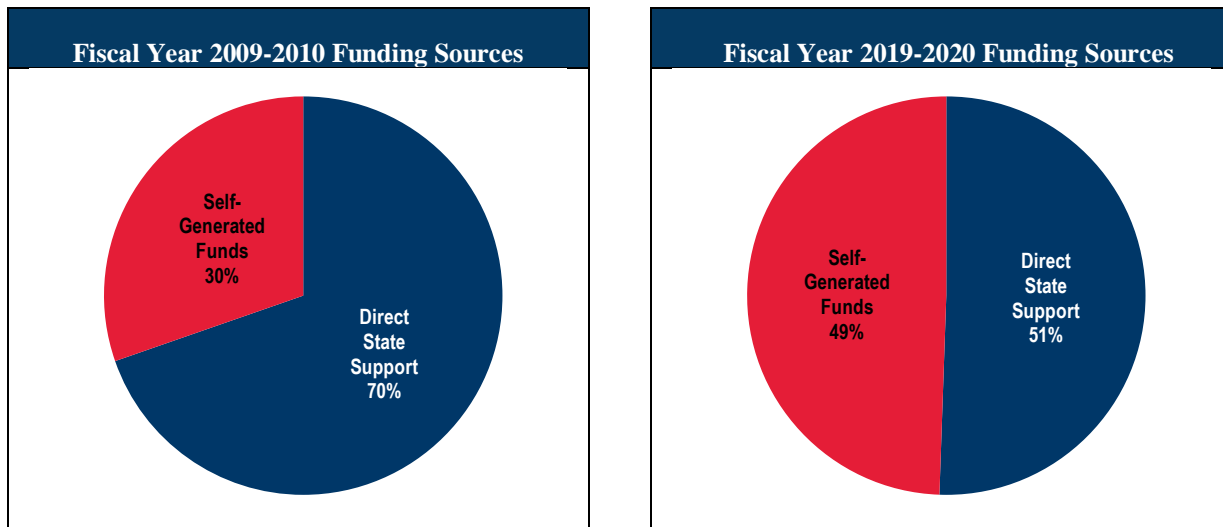
⁴⁴ Prepared by legislative auditor's staff using data from the Board of Regents and information provided by South Louisiana Community College <https://www.solacc.edu/students/paying-for-college/student-accounts/tuition-fees>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.45/\$60.44	Tuition not covered by TOPS
Academic Excellence	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00 charge). The monies derived are used to promote academic excellence by enhancing instructional programs. This fee may be waived in cases of financial hardship.
Operational	\$36.00/\$36.00	\$3.00 per credit hour (maximum \$36.00). All students are required to pay the operational fee. This fee covers operational expenses and may be waived in cases of financial hardship. This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	\$4.00 per credit hour (maximum \$48.00 charge). All students are required to pay the building use fee. The monies derived are used to maintain or improve facilities and infrastructure. This fee may be waived in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology	\$60.00/\$60.00	\$5.00 per credit hour (maximum \$60.00 charge). All students are required to pay the technology fee. The monies derived are used to the purpose of implementing, replacing, improving, and expanding technologies to benefit student life.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Parking	\$10.00/\$10.00	This fee is used for the administration, operation, construction, repair, maintenance, security, and operation of traffic, parking and parking facilities and other operational expenses. It cannot exceed \$150.00 per individual, per year.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Government Association	\$5.00/\$5.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.
Student Activities	\$48.00/\$48.00	Provides for student activities and events such as co-curricular programs, cultural events, student professional development, support for student clubs and traditional student-led campus events.



Sowela Technical Community College Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁴⁵	Total Funding per Student
FY 2009-2010	\$1,392	\$202	\$1,594	\$4,091	\$1,781	\$5,872
FY 2019-2020	\$3,214	\$971	\$4,185	\$4,281	\$4,188	\$8,469
% Change	130.9%	380.6%	162.5%	4.6%	135.1%	44.2%

Source: Board of Regents,⁴⁶ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁴⁷

Sowela Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁴⁸		
Charge Type	Charge (Fall/Spring)	Charge (Academic Year)
Tuition:	\$1,607.08/\$1,607.07	\$3,214.15
Board-Assessed Fees:	\$432.36/\$432.36	\$864.72
Student Self-Assessed Fees:	\$53.00/\$53.00	\$106.00

⁴⁵ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁴⁶ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁴⁷ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

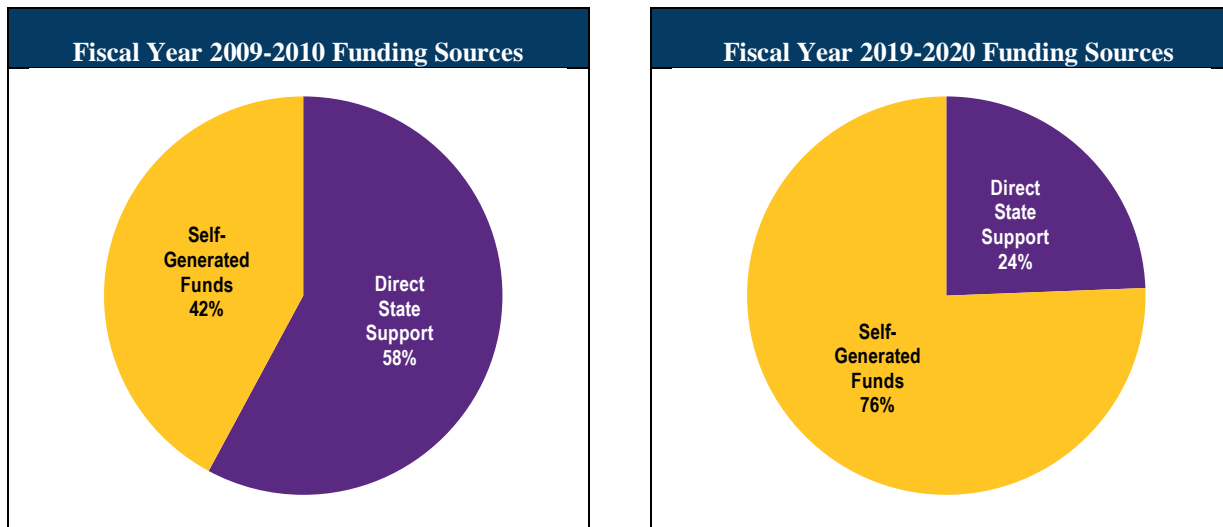
⁴⁸ Prepared by legislative auditor's staff using information from the SOWELA website <https://www.sowela.edu/wp-content/uploads/Fall-2019-tuition-and-fee-schedule.pdf> and the Board of Regents.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$60.36/\$60.36	GRAD Act Adjustment-required by LOSFA to break out tuition increase not eligible for TOPS; portion of 10% increases attributable to fees, rather than tuition.
Academic Excellence	\$84.00/\$84.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$7.50 per credit hour or \$90.00 per academic session. It is waived for apprenticeship students and in cases of financial hardship.
Operational	\$36.00/\$36.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Student Services	\$84.00/\$84.00	\$7.00 per credit hour (maximum \$84.00, except for online courses). This fee is authorized by the State Legislature for providing student services including applications, registration, identification cards, retention services, and graduation ceremonies.
Enterprise Resource Planning (ERP)	\$60.00/\$60.00	The LCTCS Board of Supervisors authorized the system president to execute and finalize agreements associated with Enterprise Resource Planning (ERP); specifically, agreements for software license and maintenance, implementation services, technology management, and hosting services effective upon approval by the Division of Administration. ERP is deployed across the system's institutions.
Technology Fee	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Student-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Activity	\$48.00/\$48.00	This fee is used to allow for and support campus student organizations and is managed by the institution's student government association.
Student Government Association	\$5.00/\$5.00	The proceeds of this fee go to supporting the Student Government Association. The SGA provides activities to enhance student life and promote high standards of education.



Louisiana State University of Alexandria Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁴⁹	Total Funding per Student
FY 2009-2010	\$2,692	\$872	\$3,564	\$6,110	\$4,448	\$10,558
FY 2019-2020	\$4,894	\$2,069	\$6,963	\$2,140	\$6,635	\$8,775
% Change	81.8%	137.4%	95.4%	-65.0%	49.2%	-16.9%

Source: Board of Regents,⁵⁰ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁵¹

LSU-A Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁵²		
Charge Type	Charge (Fall/Spring)	Charge (Academic Year)
Tuition:	\$2,447.04/\$2,447.04	\$4894.08
Board-Assessed Fees:	\$410.16/\$410.16	\$820.32
University Self-Assessed Fees:	\$267.00/\$267.00	\$534.00
Student Self-Assessed Fees:	\$357.25/\$357.25	\$714.5

⁴⁹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁵⁰ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁵¹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁵² Fee breakdowns and descriptions were provided by the Louisiana State University at Alexandria <https://www.lsua.edu/fas/accounting/tuition-fees/fee-details> and the Board of Regents.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$98.16/\$98.16	The portion of tuition not covered by TOPS for undergraduate students.
Academic Excellence	\$120.00/\$120.00	Students will be assessed an Academic Excellence Fee of \$10.00 per credit hour for up to 12.0 credit hours per semester. This Fee is used to promote academic excellence by enhancing instructional programs.
Operational Fee	\$54.00/\$54.00	Students will be assessed an operational fee of \$4.50 per credit hour for up to 12.0 credit hours per semester. This fee is used to cover mandated costs and to enhance instructional programs.
Building Use - Act 426	\$48.00/48.00	Students will be assessed a building use fee of \$4.00 per credit for up to 12.0 credit hours per semester. This fee is used to help construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the University.
Technology	\$60.00/\$60.00	Students will be assessed a technology fee of \$5.00 per credit hour for up to 20.0 credit hours per semester. Students who register for more than 20.0 credit hours will be charged no more than \$100.00. This fee is dedicated to the acquisition, installation, and maintenance of technology for student use.
Energy Surcharge	\$30.00/30.00	This fee is used to meet energy costs which exceed the university's allotted energy budget to cover the increased cost of utilities. The amount of the surcharge would be directly related to the increased cost of utilities and would periodically be adjusted up or down to reflect future increases or decreases in this cost.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Excellence	\$216.00/\$216.00	Students will be assessed an excellence fee of \$18.00 per credit hour for up to 12.0 credit hours per semester. The fee is used to promote the enrollment and retention of students at the university.
Registration	\$15.00/\$15.00	A registration fee of \$15 will be assessed for every semester in which a student enrolls for credit courses. The \$15 registration fee is nonrefundable.
Health Center	\$36.00/\$36.00	Students will be assessed a health care fee of \$3 per credit hour for up to 12 credit hours per semester. The fee is used to support the Health Center.

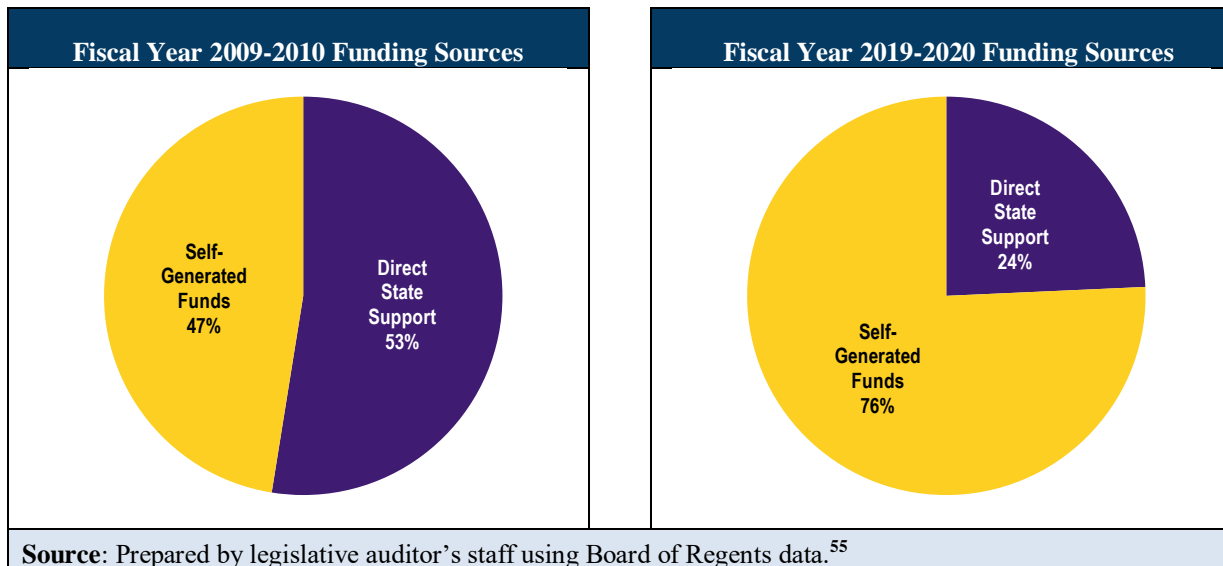
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Activity	\$17.00/\$17.00	Each semester students will be assessed mandatory fees to support the following: student activities, student newspaper, parking and street maintenance, student government association, children's center, student center maintenance, student center renovation, and parking management. These fees are nonrefundable.
Children's Center	\$6.50/\$6.50	
Student Paper	\$0.75/\$0.75	
Student Government Association	\$14.00/\$14.00	
Student Center Maintenance	\$48.00/\$48.00	
Student Center Renovation	\$30.00/\$30.00	
Parking Fee	\$10.00/\$10.00	
Parking & Streets	\$15.00/\$15.00	
Athletic	\$216.00/\$216.00	Students will be assessed an athletic fee of \$18.00 per credit hour for up to 12 credit hours per semester. Students who register for more than 12 credit hours will be charged no more \$216. This fee is applied towards the athletic program.



LOUISIANA STATE UNIVERSITY

Louisiana State University A&M Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁵³	Total Funding per Student
FY 2009-2010	\$3,469	\$1,742	\$5,211	\$8,104	\$7,323	\$15,427
FY 2019-2020	\$7,463	\$4,499	\$11,962	\$5,006	\$15,605	\$20,611
% Change	115.1%	158.2%	129.5%	-38.2%	113.1%	33.6%

Source: Board of Regents,⁵⁴ and U.S. Department of Education IPEDS system.



LSU A&M Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁵⁶		
Charge Type	Charge (Fall/Spring)	Charge (Academic Year)
Tuition:	\$3,731.49/\$3731.49	\$7462.98
Board-Assessed Fees:	\$735.44/\$735.43	\$1470.87
University-Assessed Fees:	\$1,372.95/\$1,378.95	\$2,751.90
Student-Assessed Fees:	\$137.75/\$138.50	\$276.25

⁵³ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁵⁴ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁵⁵ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁵⁶ Fee breakdowns and descriptions were provided by the Board of Regents and the Louisiana State University and Agricultural & Mechanical College's Office of Budget & Planning <https://www.lsu.edu/bgtplan/Tuition-Fees/fee-schedules.php>.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$287.44/\$287.43	The portion of tuition not covered by TOPS for undergraduate students.
Academic Excellence	\$245.00/\$245.00	These funds are used to enhance academic excellence at the University, including, especially, the hiring of faculty to teach additional course sections needed to meet student needs, reduction of class sizes to improve the quality of instruction, operation of instructional facilities to serve LSU's student population, and support services at the heart of the academic enterprise, notably libraries and computing.
Operational	\$80.00/\$80.00	Imposed by the 2004 Legislature to cover unfunded state mandates which include increases in retirement system costs and health insurance costs not funded through the state general fund appropriation and enhance instructional programs at the University.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Technology	\$75.00/\$75.00	This fee is assessed at \$5.00 per credit hour up to a maximum of \$75 per semester. This fee is dedicated to the acquisition, installation, maintenance, and intelligent use of state-of-the-art technology solely for the purpose of supporting and enhancing student life and learning and of preparing graduates for the workplaces of the twenty-first century.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Auxiliary Enterprise Maintenance Fund	\$3.75/\$3.75	This fund is used to help defray the cost associated with operating, maintaining and meeting the reporting requirements for all of the University Auxiliary Services.
LSU Union-Campus Life Support	\$20.00/\$20.00	This fee is dedicated to the Office of Campus Life, which provides hundreds of social, cultural, recreational and service programs for the campus each year. The Office of Campus Life provides students with opportunities to serve the campus in a variety of leadership and other volunteer positions. Examples of programs supported by this fee include speakers, art gallery exhibits, films, theatrical presentations, dances, concerts and entertainment events.
Facilities Access	0.00/\$3.50	This fee provides monies to aid in the process of bringing all facilities up to Americans with Disabilities Act compliance.
Student Health Service	\$185.00/\$185.00	The Student Health Fee entitles full-time students access to Student Health Center services such as unlimited visits to the primary care clinicians, mental health clinicians and registered dietitians. Medical procedures, laboratory, pharmacy and diagnostic imaging services are available for an additional charge.

Mass Transit System⁵⁷	\$31.20/\$31.20	This fee is used to support the intra and off-campus bus system that provides transportation from highly populated student areas in and around campus. The fee also allows for any full-time student who presents his/her student ID to ride any other bus in the city for free.
Student Government Association	\$2.00/\$2.00	This fee provides money for the Student Senate to allocate to student groups who need financial assistance. The day-to-day operations and expenses required to run the SGA office also come from the Student Government Fee. The fee assessed by Student Government is vital to the voice of the students being heard on the LSU campus.
Student Services Maintenance Fund	\$3.75/\$3.75	This fund is used to help defray the cost associated with operating, maintaining and meeting the reporting requirements for Student Life and Academic Services.
LSU Union	\$14.50/\$14.50	This fee entitles all full-time students to the privileges of Membership in the Union. The fee is used to provide many of the services in the Union, such as the lounges and study areas which are open 7:00am to 11:00pm daily, meeting rooms and multipurpose rooms for use by student organizations and other groups, information services, and for student jobs in a variety of service areas. These funds are also used to amortize the bonds used to construct the building and subsequent additions.
LSU Union - Maintenance Fund	\$7.50/\$7.50	The Union is funded entirely through student fees and funds generated through leased operations and other services. This fund is used to help defray the costs of operating the LSU Union facility - arrangements for over 5,000 meetings and events per year, maintenance, housekeeping and the personnel costs of providing these services. It also is a source of funds for renovations, repairs and improvements to the facility, equipment and furnishings.
LSU Union-Renovation Fund	\$82.00/\$82.00	This fee is dedicated to the renovation and expansion of the Student Union. The project renovated the existing building and added 50,000 square feet of space to create new meeting rooms and lounge space, expand the Tiger Lair, improve the Union Theatre, and provide new spaces for retail.
Golf	\$1.25/\$1.25	This fee helps to supplement the revenue and aid in the expense of maintaining the LSU Golf Course. For this fee, each full-time student receives a discounted green fee.
Student Sports Recreation⁵⁸	\$155.00/\$155.00	These funds are used to support and maintain the Student Recreational Sports Complex including the outdoor field spaces.
Student Government Initiatives	\$0.00/\$1.00	Student Government (SG) has become a major programmer at the University and because of its involvement with the oversight groups and its budget comprised of student funds, SG has not submitted any proposals for the programming monies. The Student Government Initiatives fee gives SG the chance to budget this money at the beginning of the year and plan programs that will enrich the University community.
Organization Programming & Support	\$0.00/\$1.25	These funds provide funding for new student organizations and support organizations for items such as hosting conferences, sport clubs, and hosting late-night programs for students.

⁵⁷ There is also a separate Mass Transit System Fee under “Student Self-Assessed Fee Details”.

⁵⁸ There is also a separate Students Sports Recreation Fee under “Student Self-Assessed Fee Details”.

Organizational Relief Fund⁵⁹	0.0/\$0.25	These funds service to provide travel funds for worthy campus organizations that incur travel expenses during the academic year. These funds allow campus organizations to represent LSU throughout the nation.
Nonrefundable Registration Fee	\$10.00/\$10.00	A nonrefundable fee assessed to full-time and part-time students for completion of the registration process.
Student Excellence	\$857.00/\$857.00	This fee is used to fund both academic colleges and campus-wide support functions for the purpose of enhancing the student experience both in and out of the classroom. The fee supports existing faculty as well as related priorities such as providing additional instructors and teaching assistants to open more class sections where needed to reduce class size and to enhance supplemental instruction activities intent on increasing retention and graduation rates via more individualized instruction for at-risk students.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Sports Recreation⁶⁰	\$45.00/\$45.00	These funds are used to support and maintain the Student Recreational Sports Complex including the outdoor field spaces.
BR Crisis Intervention (The Phone)	\$2.00/\$2.00	This fee is used to help support The Phone, a twenty-four-hour mental health telephone crisis intervention counseling and suicide prevention service operated by the Baton Rouge Crisis Intervention Center, Inc. It has been affiliated with LSU since 1974.
Student Media	\$17.25/\$16.00	This fee supports the Office of Student Media, which provides a variety of student-run media, offering the campus news, features and entertainment. The Office of Student Media administers the student-run newspaper, yearbook, radio station, cable television station, and magazine.
Performing Arts	\$5.00/\$5.00	These funds are to provide direct benefits by: <ul style="list-style-type: none"> ▪ Supporting new programs/events in music, theater, and dance ▪ Supplementing and enhancing existing programs now offered by the LSU Union Program Board
LSU Union-Maintenance Fund	\$24.00/\$24.00	The Union is funded entirely through student fees and funds generated through leased operations and other services. This fund is used to help defray the costs of operating the LSU Union facility - arrangements for over 5,000 meetings and events per year, maintenance, housekeeping and the personnel costs of providing these services. It also is a source of funds for renovations, repairs and improvements to the facility, equipment and furnishings.
Mass Transit System⁶¹	\$35.00/\$35.00	This fee is used to support the intra and off-campus bus system that provides transportation from highly populated student areas in and around campus. The fee also allows for any full-time student who presents his/her student ID to ride any other bus in the city for free.

⁵⁹ There is also a separate Organizational Relief Fund under “Student Self-Assessed Fee Details”.

⁶⁰ There is also a separate Students Sports Recreation Fee under “University Self-Assessed Fee Details”.

⁶¹ There is also a separate Mass Transit Fee under “University Self-Assessed Fee Details”.

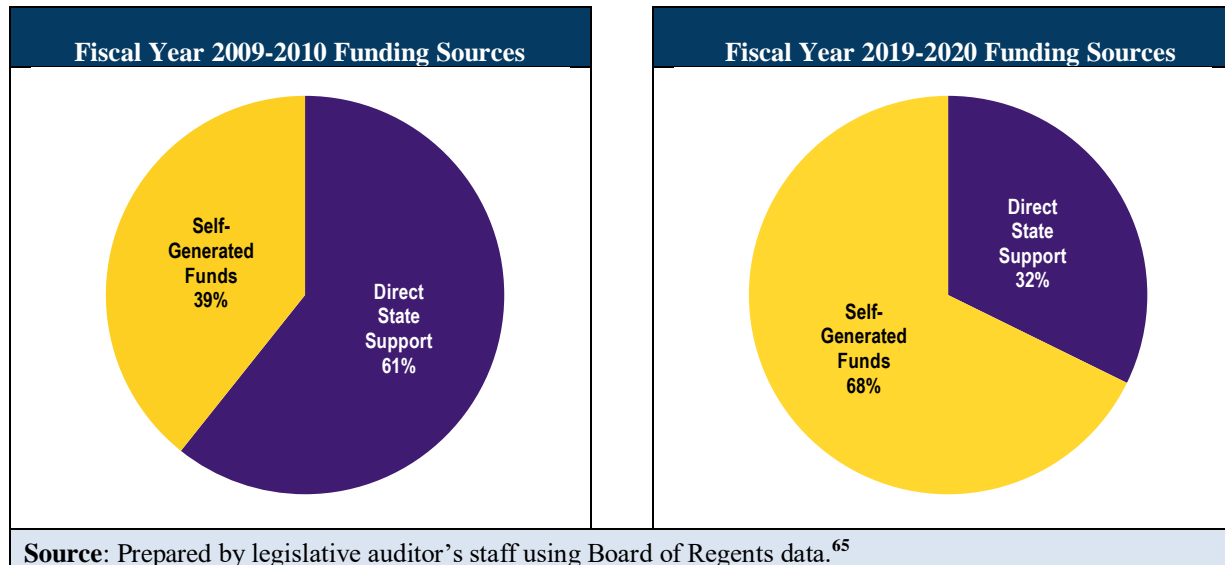
Organizational Relief Fund⁶²	\$0.00/\$3.00	These funds service to provide travel funds for worthy campus organizations that incur travel expenses during the academic year. These funds allow campus organizations to represent LSU throughout the nation.
Women’s Mass Transit	\$1.00/\$1.00	This fee is used to provide on campus door-to-door transit service from 5:30pm to 1am Sunday through Friday.
SG Newspaper Initiative	\$1.00/\$1.00	These funds are used to purchase newspapers such as The Wall Street Journal and The New York Times for students.
SG Programming, Support, and Initiatives	\$5.50/\$4.50	<p>These funds are used to cover any expenses incurred in the establishment of the Student Government Spring Concert event, Homecoming Concert event, and paid admission concert series, and to provide relief funding for Recreational Sports Club teams, Organization creation, and LSU Student Organization sponsored conferences.</p> <ul style="list-style-type: none"> ▪ Allocated to Spring Concert: \$3.00 ▪ Allocated to Homecoming: \$0.30 ▪ Allocated to the New Initiative Programming Fund: \$0.10 ▪ Allocated to the Testing Materials Funs: \$0.25 ▪ Allocated to Recreational Sports assistance: \$0.20 ▪ Allocated to Late Night Programming: \$1.00 (fall only) ▪ Allocated to Organization Initiatives and the Conference Support Fund: \$0.65
Sustainability Fee	\$2.00/\$2.00	The LSU Student Sustainability Fund will allow for students, faculty, and staff to obtain funding for specific projects that increase sustainability, biodiversity, or eco-friendly technologies on campus.

⁶² There is also a separate Organizational Relief Fund under “University Self-Assessed Fee Details”.



Louisiana State University Eunice Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁶³	Total Funding per Student
FY 2009-2010	\$1,576	\$709	\$2,285	\$4,263	\$2,759	\$7,023
FY 2019-2020	\$2,711	\$2,067	\$4,778	\$2,400	\$5,037	\$7,437
% Change	72.1%	191.5%	109.1%	-43.7%	82.6%	5.9%

Source: Board of Regents,⁶⁴ and U.S. Department of Education IPEDS system.



LSU-E Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁶⁶		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,355.50/1,355.50	\$2,711
Board-Assessed Fees:	\$405.50/\$405.50	\$811.00
University Self-Assessed Fees:	\$412.20/\$412.20	\$824.40
Student Self-Assessed Fees:	\$216.00/\$216.00	\$432.00

⁶³ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁶⁴ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁶⁵ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁶⁶ Prepared by legislative auditor's staff using data from the Board of Regents and information from Attorney General Opinion no. 01-165, the LSU Board of Supervisors and the Louisiana State University Eunice Business Office.

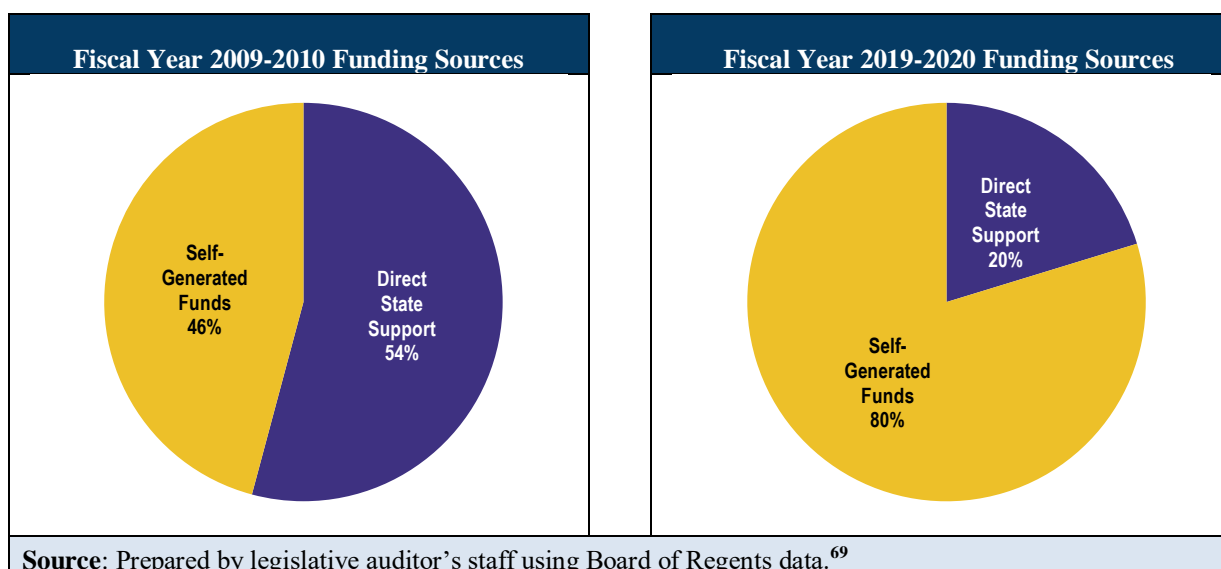
Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$78.50/\$78.50	The portion of tuition not covered by TOPS for undergraduate students.
Academic Excellence	\$120.00/\$120.00	In 2003, the Legislature enacted Act 1132 granting authority for a fee for academic enhancements. Funds were/are used mainly in the instructional function to fund faculty positions, a merit-based salary adjustment for faculty, benefits for these positions and increases, instructional and technology equipment, and student scholarships.
Operational Fee	\$39.00/\$39.00	By a legislative act (HB No. 1062) enacted fall, 2004, the operational fee covered unfunded cost mandates resulting from increases in retirement system contributions, insurance premiums, and civil service merit pay with any resulting excess revenue available be used solely for the enhancement of any instructional programs.
Building Use - Act 426	\$48.00/\$48.00	Act 426 was enacted in fall semester of 2013. The proceeds of the fee are used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the institution.
Technology	\$75.00/\$75.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Energy Surcharge	\$45.00/\$45.00	This fee is charged to student to cover increased costs of utilities. The amount of this surcharge is directly related to these specific costs and will be periodically adjusted up or down to reflect future increases or decreases in these outlays.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Excellence	\$346.80/\$346.80	The purpose of this fee is to enhance the student experience. The funds would be used for additional instructors and supplemental instruction with the intent to increase retention and graduation rates. Also, the funds would be used for new program development. The fee is \$28.90/credit (12 hour max at \$346.80).
Student Government Association	\$6.00/\$6.00	In fall 2002, the SGA fee increased from \$0.20 to \$0.30 per credit. Then it increased from \$0.30/credit to \$0.50/credit in fall, 2018. SGA is the student leadership for the student body.
Student Government Association - Co-Sponsorship Fund	\$12.00/\$12.00	Effective fall 2018, the proceeds of this fund is used to provide financial assistance to create, expand or enrich recreational sports club teams, intramural activities, cheerleading, performing arts opportunities, speech/debate activities, and other LSUE sanctioned student organizations.
Student Government Association - Phi Theta Kappa Fund	\$6.00/\$6.00	Effective fall 2018, the proceeds for the fee for Phi Theta Kappa (a two-year university honor society) which offers a variety of leadership opportunities for students including regional/national conferences, educational forums, and access to the PTK Honors Institution.
Student Media	\$1.80/\$1.80	Used primarily for student newspaper/media. The fee charged for this fee has remained the same account established (probably in 1970s).

Student Union	\$19.80/\$19.80	The proceeds from this fee provide for the upkeep, enhancement, and expansion of facilities and holdings. Current charge to students is effective from fall 2002.
Union - Student Activities	\$19.80/\$19.80	This proceeds from this fee provide for student activities such as intramural sports, a community day (discontinued), guest lecturers, and professional entertainment. Current charge to students is effective from fall 2002.
Student-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Athletic	\$216.00/\$216.00	A student referendum in 1998 established an athletic fee at \$1.50 per course credit hour in 1998; its hourly charge later increased in 2004 (to \$3.50), in 2007 (to \$6.00), in 2012 to (\$9.00), and most recently in 2018 (\$18.00). The maximum fee is currently set at \$216.00 per student per semester. The fee is used to support: <ul style="list-style-type: none"> ▪ Women’s basketball ▪ Women’s baseball ▪ Softball ▪ Women’s soccer ▪ Men’s soccer ▪ Men’s basketball



Louisiana State University Shreveport Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁶⁷	Total Funding per Student
FY 2009-2010	\$2,732	\$1,001	\$3,733	\$4,759	\$4,027	\$8,787
FY 2019-2020	\$5,522	\$1,998	\$7,520	\$1,842	\$7,244	\$9,086
% Change	102.1%	99.6%	101.4%	-61.3%	79.9%	3.4%

Source: Board of Regents,⁶⁸ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁶⁹

LSU-S Academic Year 2019-2020 (Undergraduate Resident) ⁷⁰		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,761.14/\$2,761.14	\$5,522.28
Board-Assessed Fees:	\$543.54.04/\$543.54	\$1,087.08
University Self-Assessed Fees:	\$83.52/\$83.52	\$167.04
Student Self-Assessed Fees:	\$371.76/\$371.76	\$743.52

⁶⁷ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁶⁸ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3.

<https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁶⁹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

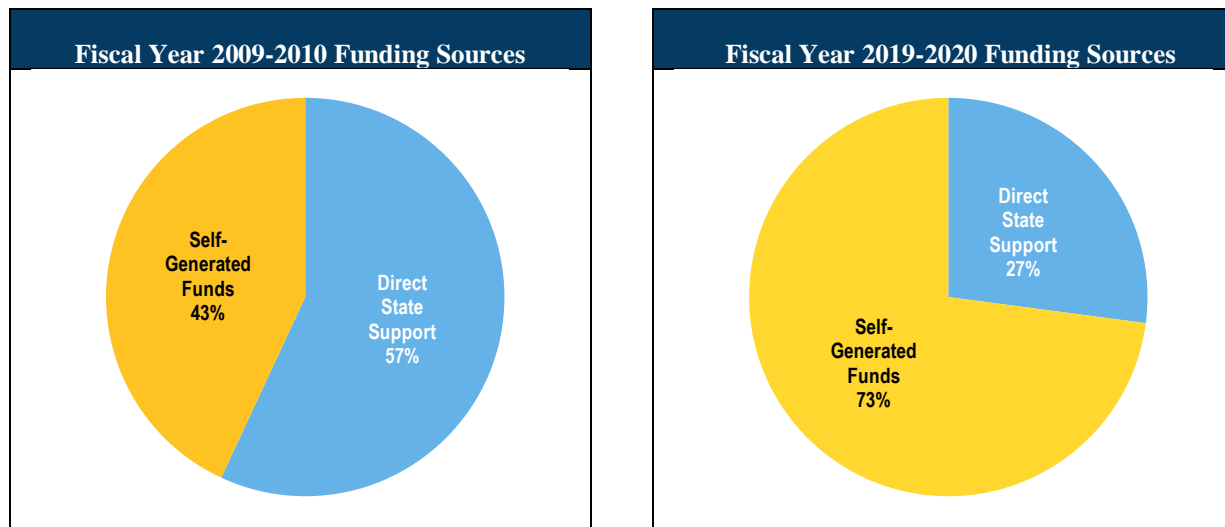
⁷⁰ Prepared by legislative auditor's staff using data from the Board of Regents and information from the LSU Board of Supervisors and the Louisiana State University Shreveport.

Board-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Other General	\$142.50/\$142.50	The portion of tuition not covered by TOPS for undergraduate students.
Academic Excellence	\$200.04/\$200.04	These funds are used to enhance academic excellence at the University.
Operational	\$48.00/\$48.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Technology	\$75.00/\$75.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Energy Surcharge	\$30.00/\$30.00	This fee is charged to student to cover increased costs of utilities. The amount of this surcharge is directly related to these specific costs and will be periodically adjusted up or down to reflect future increases or decreases in these outlays.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Registration	\$14.40/\$14.40	This fee is charged to all students registering each fall and spring semester.
Safety	\$69.12/69.12	The proceeds of this fee are restricted to pay construction and operating expenses in parking, security, and related services on campus.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Athletic	\$168.00/\$168.00	This fee supports athletics at LSUS.
Student Activity	\$72.00/\$72.00	This fee supports student activities at LSUS.
University Center	\$36.00/\$36.00	This fee supports the LSU Shreveport University Center. The Center serves as a central hub for student activities at LSUS.
Student Success Center	\$95.76/95.76	This fee is applied to the development and support of a campus-wide success center inclusive of a wide array of student support services.



Southern University and A&M Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁷¹	Total Funding per Student
FY 2009-2010	\$2,535	\$1,583	\$4,118	\$6,928	\$5,242	\$12,170
FY 2019-2020	\$4,973	\$4,163	\$9,136	\$3,938	\$10,597	\$14,534
% Change	96.2%	163.0%	121.9%	-43.2%	102.2%	19.4%

Source: Board of Regents,⁷² and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁷³

SU-A&M Academic Year 2019-2020 (Undergraduate Resident, 15.0 Credit Hours Per Semester) ⁷⁴		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,486.50/\$2,486.50	\$4,973.00
Board Assessed Fees:	\$465.00/\$465.00	\$930.00
University Self-Assessed Fees:	\$1,078.50/\$1,078.50	\$2,157.00
Student Self-Assessed Fees:	\$538.00/\$538.00	\$1,076.00

⁷¹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁷² Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁷³ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁷⁴ Prepared by legislative auditor's staff using data from the Board of Regents and information from Westlaw, Attorney General Opinion no. 01-165, and the Southern University and A&M <https://www.subr.edu/assets/subr/TuitionFees/2020-Fall-Student-Fee-Schedule.pdf>.

Board-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Other General	\$102.00/\$102.00	Approved fees implemented by governing board of the University. The fees are collected for other miscellaneous activities for the University. The fees are used in the general operating budget.
Academic Excellence	\$120.00/\$120.00	The proceeds of this fee are used to promote academic excellence by enhancing instructional programs. It cannot exceed \$10.00 per credit hour or \$120.00 per academic session and is waived in cases of financial hardship. It is not covered by TOPS.
Operational Fee	\$62.00/\$62.00	This fee is used to cover unfunded state mandates which include increases in retirement system costs and health insurance costs not funded through the state general fund appropriation and to enhance instructional programs at the University not payable by TOPS. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship.
Academic Enhancement	\$25.00/\$25.00	Academic Enhancement Fees are generated by a special levy on students at registration; the amount charged is \$25 per student per semester. This legislatively-authorized fee is designed to support academic programs and may be used at the University's discretion (but may not be used for faculty/staff salaries or travel). Funds may be used for instructional library books or equipment, student laboratory equipment, student computer laboratory equipment, or any expenses specifically.
Building Use - Act 619	\$10.00/\$10.00	Fee shall not exceed \$10 per student per semester and \$5 summer and in no case shall exceed a total of \$30 per year for any student. Fee authorized by the LA Legislature used to construct, acquire, extend or improve academic facilities.
Building Use - Act 426	\$38.00/\$38.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester.
Technology Fee	\$60.00/\$60.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. The fee is implemented by governing board of the student government association. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Energy Surcharge	\$48.00/\$48.00	All funds collected are restricted and can only be applied to energy costs that exceed the energy budget. These funds are used only after all budgeted state dollars for utilities are expended. Utility costs are monitored in order to adjust the charge up or down as needed.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Athletic Facilities Improvement	\$25.00/\$25.00	The fee is used in the by the Athletic Department for facilities improvements.
Athletic Facility	\$4.00/\$4.00	This fee is used to support college athletic facilities.
Athletic	\$200.00/\$200.00	The Athletic Fee was implemented in 2011 to provide fiscal support to the intercollegiate athletic program.
Breakage	\$1.50/\$1.50	The fee is used in the general operating budget.
Recreation	\$3.00/\$3.00	This fee supports university recreation.

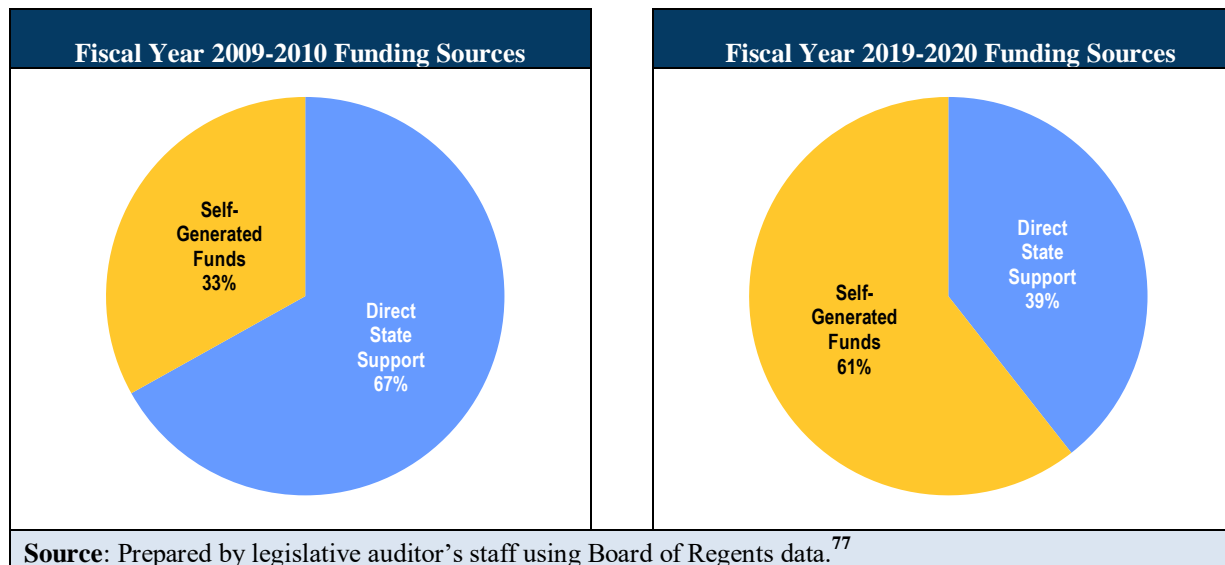
Restricted Facilities	\$10.00/\$10.00	The fees are collected for Athletic activities at the University. The funds are used in the Athletics Budget.
University Support	\$835.00/\$835.00	The proceeds from this fee support general campus operations and institutional competitiveness. It is intended to provide additional student services, increase retention/graduation rates, and provide additional academic resources for university programs. It also provides need-based aid for eligible students.
Student Self-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
20 for 20	\$20.00/\$20.00	This fee supports the 20 for 20 Scholarship fund supporting students with unmet financial needs.
AROTC	\$2.00/\$2.00	This fee supports Southern University's Army Reserve Officer Training Corp, the Jaguar Battalion.
Career Services	\$10.00/\$10.00	The Career Fee is for the purpose to fund various career workshops, career fairs and networking events for students and alumni, campus recruiting programs.
Carrier	\$20.00/\$20.00	The Carrier Fee was designed for the specific purpose of providing transportation to all students of the University. This fee supports the university's contract with Capital Area Transit Service.
Cheerleader	\$3.00/\$3.00	The Cheerleader fee was created for the specific purpose of supporting the University's cheerleading team.
Gold'N'Bluez Dance Team	\$3.00/\$3.00	The Gold'N'Bluez Fee was created for the specific purpose of supporting the Gold'N'Bluez Dance Team.
Gospel Choir	\$3.00/\$3.00	This fee supports the Southern University Gospel Choir (SUGC), a nationally-recognized campus organization founded in 1969.
Health	\$150.00/\$150.00	The Health Fee supports the operations of the University's Health & Wellness units inclusive of the Student Health Center.
Human Jukebox	\$60.00/\$60.00	This fee supports the Southern University Marching Band, known as the Human Jukebox, recognized as one of the nation's top collegiate bands.
Intramural Complex	\$54.00/\$54.00	The fee was created for the specific purposes of supporting the construction, maintenance and operations of the Intramural Sports Complex.
Intramural Sports	\$2.50/\$2.50	This fee supports intramural sports programs at Southern University.
Jaguar Ambassadors	\$3.00/\$3.00	This fee supports the Jaguar Ambassadors, active and qualified students with a strong desire to represent Southern University.
Jaguar Lanes	\$15.00/\$15.00	This fee supports Jaguar Lanes, a 12-lane bowling alley located in the Smith—Brown Memorial Union.
Lyceum	\$5.00/\$5.00	The fee was created for the specific purposes of supporting events that promote diversity and exposure to the students of the University.
Men and Women Federation	\$5.00/\$5.00	The Men Federation Fee was created for the specific purpose of supporting the Men Federation and The Women Federation Student Fee was created for the specific purpose of supporting the Women's Federation.
Royal Court	\$10.00/\$10.00	The fee was created for the specific purpose of supporting the Royal Court and it initiatives.
Special Events	\$50.00/\$50.00	The fee was created by Student Government to assist with all special events planned for the student body (concerts, workshops, etc.).

Student Facilities Extension	\$5.00/\$5.00	The Facilities Extension Fee was created for the specific purpose of supporting the operation, staffing and maintenance of the Student Union.
Student Government Association	\$15.00/\$15.00	This fee supports the Student Government Association (SGA), an organization that specializes in student advocacy, initiatives, and participation.
Student Identification	\$15.00/\$15.00	This fee supports mandatory student identification cards.
Student Life Improvement	\$4.00/\$4.00	This fee supports initiatives that enhance student life.
Student Media	\$25.00/\$25.00	This fee supports the Office of Student Media, including The Southern Digest (the student newspaper), The Southern Digest, EGO Magazine, and the Jaguar Yearbook.
Student Organization Support	\$10.00/\$10.00	This fee supports student organizations in order to complement and enhance the student experience beyond the classroom.
Student Programs	\$3.50/\$3.50	This fee supports the Student Programming unit with an aim to ensure the holistic development of students during their matriculation.
Student Union	\$45.00/\$45.00	The Student Union Fee was created for the specific purpose of supporting the operation, staffing and maintenance of the Student Union.



Southern University New Orleans Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁷⁵	Total Funding per Student
FY 2009-2010	\$2,038	\$1,094	\$3,132	\$5,066	\$2,507	\$7,573
FY 2019-2020	\$4,236	\$3,161	\$7,397	\$4,954	\$7,619	\$12,572
% Change	107.9%	189.0%	136.2%	-2.2%	203.9%	66.0%

Source: Board of Regents,⁷⁶ and U.S. Department of Education IPEDS system.



SUNO Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁷⁸		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,118.00/\$2,118.00	\$4,236.00
Board Assessed Fees:	\$533.50/\$533.50	\$1067.00
University-Assessed Fees:	\$913.85/\$913.85	\$1,827.70
Student Self-Assessed Fees:	\$133.32/\$133.32	\$266.64

⁷⁵ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁷⁶ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁷⁷ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁷⁸ Prepared by legislative auditor's staff using information from Westlaw, Southern University in New Orleans' website <https://www.suno.edu/page/tuition-and-fees>, and data provided by the Board of Regent.

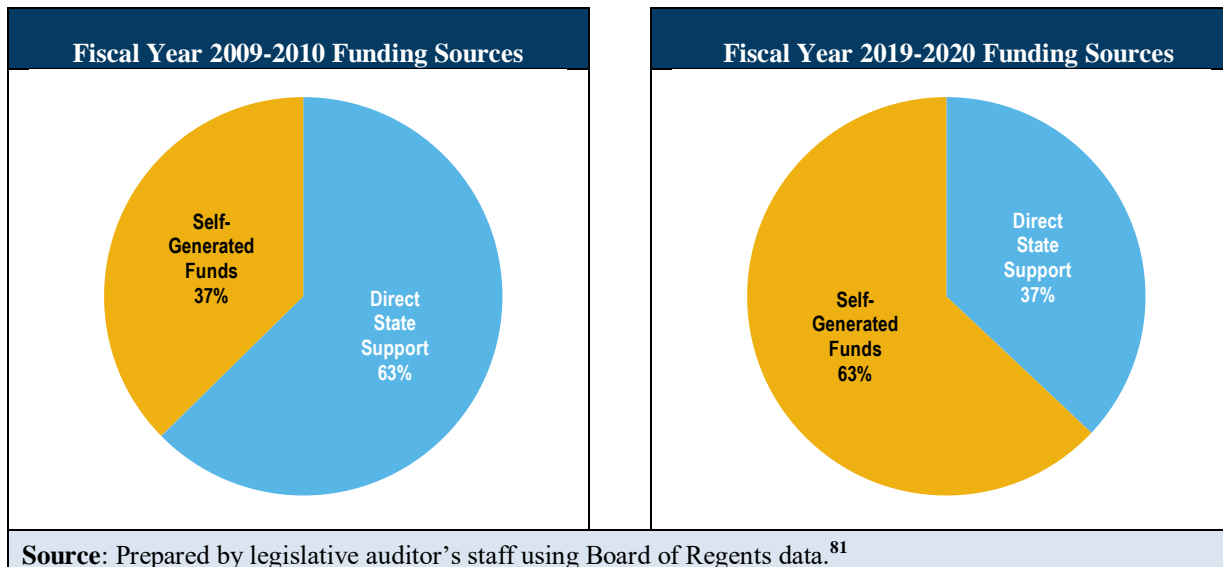
Board-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Other General	\$123.50/\$123.50	Approved fees implemented by governing board of the University. The fees are collected for other miscellaneous activities for the University. The fees are used in the general operating budget.
Academic Excellence	\$120.00/\$120.00	This fee is used to promote academic excellence at each institution by enhancing instructional programs. The amount should not exceed \$10.00 per credit hour nor exceed \$120.00 per semester and is waived in cases of financial hardship.
Operational	\$54.00/54.00	Each management board may provide for the assessment of an operational fee at each institution under its management and supervision in an amount not to exceed 4.0% of the total mandatory tuition and fee amount in effect for each institution on August 15, 2004. This fee is used to cover unfunded state mandates which include increases in retirement system costs and health insurance costs not funded through the state general fund appropriation and to enhance instructional programs at the University.
Academic Enhancement	\$40.00/\$40.00	Academic Enhancement Fees are generated by a special levy on students at registration; the amount charged is \$40.00 per student per semester. This legislatively-authorized fee is designed to support academic programs. Funds may be used for instructional library books or equipment, student laboratory equipment, student computer laboratory equipment, or any expenses specifically tied to the instruction of students.
Building Use - Act 619	\$24.00/\$24.00	Fee shall not exceed \$10 per student per semester and \$5 summer and in no case shall exceed a total of \$30 per year for any student. Fee authorized by the LA Legislature used to construct, acquire, extend or improve academic facilities.
Building Use - Act 426	\$24.00/\$24.00	The amount of the fee shall not exceed \$48 per semester or any higher fee amount otherwise specifically authorized by law. The proceeds of the fee shall be used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the institution collecting the fee.
Student Technology	\$100.00/\$100.00	No greater than \$100.00 per semester. Used in accordance with a written plan for purposes of implementing, replacing, improving, and expanding technologies to benefit student life and learning.
Energy Surcharge	\$48.00/\$48.00	All funds collected are restricted and can only be applied to energy costs that exceed the energy budget. These funds are used only after all budgeted state dollars for utilities are expended. Utility costs are monitored in order to adjust the charge up or down as needed.
University Self-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Tutorial	\$2.50/\$2.50	Support peer student tutors that provide help with course of study.
Café Cash	\$75.00/\$75.00	Café Cash is used for purchases at campus dining facilities.
Breakage	\$1.35/\$1.35.00	Breakage Fee is nonrefundable. This fee covers any University equipment damaged by students.
Student Union	\$30.00/30.00	Student Union Fee provides upkeep of the building for learning and students social environment.
University Support	\$504.00/\$504.00	HB 113 - SU Board approved - to support general operations of campus and provide scholarships.

Student Insurance	\$23.00/\$23.00	Provides 24-hour accidental death insurance policy for all enrolled students.
Facility Maintenance	\$210.00/\$210.00	HB 113 - SU Board approved June, 2017. Used for the general operations support of the University and provide need based scholarships.
Foundation	\$5.00/\$5.00	Foundation Fee supports and promotes the enhancement of Southern University at New Orleans.
Athletic	\$50.00/\$50.00	The Athletic Fee is to allow entry into athletic events with the student ID which includes basketball, track, volleyball, etc.
Health	\$13.00/\$13.00	The Health Fee entitles students to the use of the Student Health Center Facility with ID.
Student Self-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Cheerleading	\$5.00/\$5.00	To support the small Co-ed cheerleading team to create an interactive environment for all sports and to help with university recruitment.
Class Dues	\$2.00/\$2.00	Class Dues Fee covers activities specific to the class level. Support activities designed on the class level. The total is divided among Freshman, Sophomore, Junior, Senior and Graduate classes.
Intramural Sports	\$10.00/\$10.00	Intramural Sports Fee provides student with holistic development such as organized team sports, recreational activities and exercise equipment.
Lyceum	\$3.32/\$3.32	Lyceum Fee provides public lectures and campus wide, diverse entertainment.
Special Student	\$15.00/\$15.00	Special Student Fee provides support for students with disabilities to make campus life assessable. Includes providing special equipment to enhance their academic success, special computer screens, and equipment for blind, hearing impaired and physically challenged students.
Social Activities	\$8.00/\$8.00	Supports advise planning, implementation and organization of activities of organization/clubs on campus.
Student Activities	\$15.00/\$15.00	To promote student participation and improve student's campus life of this University.
Student Loan	\$2.00/\$2.00	Provides loans to students from the Student Government Association for books.
Student Newspaper	\$3.00/\$3.00	Observer Fee supports the publication of the student newspaper. The newspaper staff is paid a stipend for each publication.
Student Senate (SGA)	\$25.00/\$25.00	SGA Fee supports the governing body on behalf of the student body that help and leads with complaints, support and activities on campus.
University Festival	\$25.00/\$25.00	To support Homecoming Week, Spring Fest, and Fall Welcome Week.
Yearbook	\$20.00/\$20.00	Provides a class yearbook. Students on the yearbook staff are paid a stipend.



Southern University Shreveport Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Unrestricted Self-Generated Funds ⁷⁹	Total Funding per Student
FY 2009-2010	\$1,578	\$886	\$2,464	\$3,241	\$1,933	\$5,174
FY 2019-2020	\$2,618	\$1,762	\$4,380	\$2,896	\$4,928	\$7,824
% Change	65.9%	98.8%	77.7%	-10.7%	154.9%	51.2%

Source: Board of Regents,⁸⁰ and U.S. Department of Education IPEDS system.



SUSLA Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁸²		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$1,309/\$1,309	\$2,618.00
Board-Assessed Fees:	\$316.00/\$316.00	\$632.00
University Self-Assessed Fees:	\$365.75/\$365.75	\$731.50
Student-Assessed Fees:	\$199.00/\$199.00	\$398.00

⁷⁹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁸⁰ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁸¹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁸² Source: Prepared by legislative auditor's staff using information from the Board of Regents and SUSLA website <http://www.susla.edu/page/tuition-related-fees>; <https://www.susla.edu/assets/susla/documents/Fee-Schedule-Spring-2019.pdf>; <https://www.susla.edu/assets/susla/documents/Fee-Schedule-Fall-2019.pdf>.

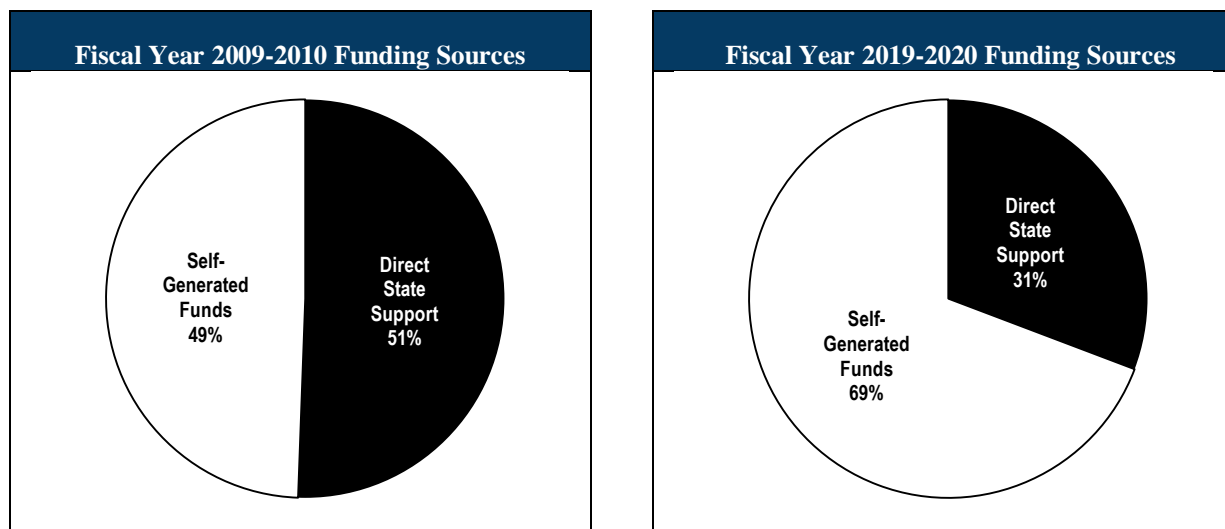
Board-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Academic Excellence	\$120/\$120	\$10.00 per credit hour (maximum \$120.00 charge). The monies derived are used to promote academic excellence by enhancing instructional programs. This fee is not covered by TOPS.
Academic Enhancement	\$25.00/\$25.00	Academic Enhancement Fees are generated by a special levy on students at registration; the amount charged is \$25 per student per semester. This legislatively-authorized fee is designed to support academic programs and may be used at the University's discretion (but may not be used for faculty/staff salaries or travel). Funds may be used for instructional library books or equipment, student laboratory equipment, student computer laboratory equipment, or any expenses specifically.
Building Use	\$24.00/\$24.00	Fee shall not exceed \$10 per student per semester and \$5 summer and in no case shall exceed a total of \$30 per year for any student. Fee authorized by the LA Legislature used to construct, acquire, extend or improve academic facilities.
Building Use - Act 426	\$24.00/\$24.00	The amount of the fee shall not exceed forty-eight dollars per semester or any higher fee amount otherwise specifically authorized by law. The proceeds of the fee shall be used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the institution collecting the fee.
Technology Fee	\$75.00/\$75.00	\$5.00 per credit hour. All students are required to pay the technology fee. The monies derived are used for the purpose of implementing, replacing, improving, and expanding technologies to benefit student life.
Energy Surcharge	\$48.00/\$48.00	All funds collected are restricted and can only be applied to energy costs that exceed the energy budget. These funds are used only after all budgeted state dollars for utilities are expended. Utility costs are monitored in order to adjust the charge up or down as needed.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student I.D.	\$10.00/\$10.00	\$10.00 per semester. This fee covers all costs associated with students obtaining a current student identification card to be used for all university related activities.
Student Life Insurance	\$18.75/\$18.75	The fee is charged to all students to cover the cost of a life insurance policy for students enrolled each semester
Breakage	\$1.00/\$1.00	\$1.00 per semester for full-time students only. This fee is to cover any damage to classrooms.
Class	\$2.00/\$2.00	The Class Fee is charged to full-time students is included as part of the SGA budget. The fee is allocated to each class, i.e. freshman, sophomore, etc.
University Maintenance	\$167.00/\$167.00	HB 152 - Board approved - to support general operations of campus and provide scholarships.
University Support	\$167.00/\$167.00	HB 152 - Board approved - to support general operations of campus and provide scholarships.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Athletic	\$80.00/\$80.00	The Athletic Fee was implemented in 2011 to provide fiscal support to the intercollegiate athletic program.

Band	\$21.00/\$21.00	The Band fee was created by the Student government to create and support a band and choir.
Cheer	\$5.00/\$5.00	The Cheer Fee was created for the specific purposes of supporting the Cheer and Dance teams.
Intramural	\$7.00/\$7.00	Flat rate of \$7.00. The fee covers the costs associated with the Intramural Sports Program.
Lyceum	\$5.00/\$5.00	\$3.00 charge for 6.0 credit hours or more (maximum \$5.00 charge). The purpose of the fee supports events that promote diversity and exposure to the students of the University.
Special Events	\$10.00/\$10.00	This fee covers the costs associated with all special events planned for the student body (concerts, workshops, etc.).
Student Activities	\$5.00/\$5.00	Flat rate of \$5.00. Created by the Student Government Association to assist with all student activities on campus.
Student Government	\$25.00/\$25.00	\$15.00 per credit hour (maximum \$25.00 charge). This fee was created for the specific purpose of providing fiscal support to the initiatives and operations of the SGA.
Student Life Improvement	\$10.00/\$10.00	This fee supports initiatives that enhance student life.
Student Loan Association	\$1.00/\$1.00	Student Self-Assessed Fees are implemented by governing board of the student government approving the assessment and maximum amount. The fees are voted and approved by the student body. The fees are dedicated and used for short-term student loans.
Student Union	\$25.00/\$25.00	Flat rate of \$25.00. This fee was created for the specific purpose of supporting the operation, staffing and maintenance of the Student Union.
Transportation	\$5.00/\$5.00	Flat rate \$5.00. Fee supports the campus shuttle bus service. Fee includes the cost of operations, vehicle purchase and maintenance, and driver.



Grambling State University Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁸³	Total Funding per Student
FY 2009-2010	\$2,606	\$1,410	\$4,016	\$5,699	\$5,570	\$11,269
FY 2019-2020	\$5,140	\$2,543	\$7,683	\$3,136	\$7,058	\$10,194
% Change	97.2%	80.4%	91.3%	-45.0%	26.7%	-9.5%

Source: Board of Regents,⁸⁴ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁸⁵

Grambling 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁸⁶		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,570.00/\$2,570.00	\$5,140.00
Board-Assessed Fees:	\$661.50/\$661.50	\$1,323.00
University-Assessed Fees:	\$204.00/\$204.00	\$408.00
Student-Assessed Fees:	\$406.00/\$406.00	\$812.00

⁸³ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁸⁴ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁸⁵ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁸⁶ Fee amounts and descriptions other than tuition were provided by Grambling State University's Office of Student Accounts and Board of Regents.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$211.50/\$211.50	The LOSFA rule change on calculating the 10% tuition increase and posting the amount on the fee bill. The additional 10% increase on fees is a new line item called "General Fee" on the ULS 7 and 8.
Academic Excellence	\$120.00/\$120.00	Fee authorized by Act 1132 of the 2003 Louisiana Regular Legislative Session, used to promote academic excellence by enhancing instructional programs.
Operational Fee	\$66.00/\$66.00	Fee authorized by Act 788 of the 2004 Louisiana Regular Legislative Session, used to cover unfunded state mandates, which include increases in retirement system costs and health insurance costs not funded through the state general fund appropriation, and to enhance instructional programs at the University.
Academic Enhancement	\$25.00/\$25.00	Board approved fee charged to enhance academics.
Building Use - Act 619	\$11.00/\$11.00	The fee was authorized by the LA Legislature used to construct, acquire, extend or improve academic facilities.
Building Use - Act 426	\$48.00/\$48.00	The Board of Supervisors for the University of Louisiana System is authorized by HB 671 to establish a Building Use Fee for the Fall 2013 semester and thereafter. The amount of the fee shall not exceed \$48 per semester. The proceeds of the fee shall be used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the institution collecting the fee.
Technology Fee	\$60.00/60.00	Fee authorized by Act 1450 of the 1997 Louisiana Regular Legislative Session, used for the purpose of implementing, replacing, improving and expanding technologies to benefit student life and learning.
Energy Surcharge	\$120.00/\$120.00	The proceeds of this fee are used to provide support to the University for increased utility costs.
University-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Academic	\$5.00/\$5.00	The proceeds of this fee are used to fund diplomas, transcripts, and are collected in lieu of drop and add fees.
Library Use	\$4.00/\$4.00	The proceeds of this fee are used to replace stolen or damaged books.
Maintenance Repair	\$12.00/12.00	The proceeds of this fund are used to repair damages to dormitories and academic buildings.
Student Activities	\$40.00/\$40.00	The proceeds of this fund provide reduced rates for student events such as homecoming and spring fest events and any student activities and events held on campus. Appropriations are used to reduce students' admissions to activities on campus except special events.
Health	\$25.00/\$25.00	The proceeds of this fee pay for the building, utilities, and staff of the Foster Johnson Health Center.
Accident/Injury Insurance	\$18.00/\$18.00	The accident insurance is for full-time undergraduate and graduate students only. Accident insurance is a form of insurance policy which offers a payout when people experience injury or death due to an accident. The students have the option to waive the insurances if they provide proper proof of coverage.

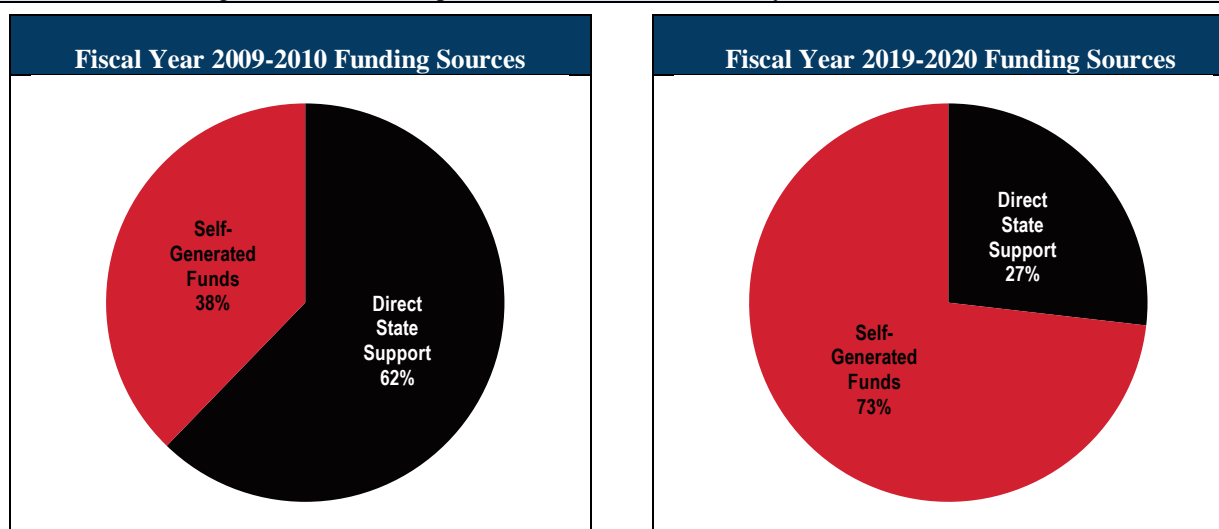
Technology Enhancement	\$100.00/\$100.00	The proceeds of this fee are used to allow Grambling State University to upgrade the overall network infrastructure, to provide desirable services including five Wi-Fi access connection points for each student, and to enhance the overall student experience.
Student-Self Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Cable Television	\$16.00/\$16.00	The proceeds of this fee are used to pay for the cable utilized by students.
Cheerleaders	\$10.00/\$10.00	The proceeds of this fee are used to pay for travel and uniforms.
Gramblinite	\$4.00/\$4.00	The proceeds of this fee are used to pay for the student newspaper, equipment, and maintenance.
Intramurals	\$3.00/\$3.00	The proceeds of this fee are used for the operation and maintenance of intramural programs.
Pool Renovation	\$25.00/\$25.00	The proceeds of this fee are used to pay for pool renovation, maintenance, and related intramural programs.
KGRM Cable TV	\$2.00/\$2.00	The proceeds of this fee are used for the television center's operations, including the purchase of cameras, maintenance of equipment, travel, and programming for residence halls.
KGRM Radio	\$6.00/\$6.00	The proceeds of this fee are used to purchase, repair, keep up, and maintain equipment. It is also used to pay license fees.
Lyceum	\$4.00/\$4.00	The proceeds of this fee are used to offer special entertainment and events on campus.
Miss Grambling & Royal Court	\$5.00/\$5.00	The proceeds of this fee are used for travel, dorms, clothing and programming of Miss Grambling and the Royal Court.
Orchesis	\$6.00/\$6.00	The proceeds of this fee are used by the Orchesis Dance Company to purchase costumes, transportation, and dance related conference expenses.
Marching Band	\$30.00/\$30.00	The proceeds of this fee are used to purchase and clean new band uniforms, purchase and repair instruments, and for travel.
Residence Hall Programs	\$4.00/\$4.00	The proceeds of this fee are used for programming for residence halls.
Student Government Association	\$14.00/\$14.00	The proceeds of this fund are used by SGA to sponsor student-initiated activities such as transportation shuttles, benches, and SGA activities. The funds are divided to support freshmen, sophomore, junior and senior classes. Funds are also used to support activities such as the Gramblinite (the student newspaper) Orchesis (university dance company), cheerleaders, radio, cable television, etc.
Transportation	\$10.00/\$10.00	The proceeds of this fee are used to support the student shuttle busses, their fueling, maintenance, and repair.
Athletic	\$100.00/\$100.00	The proceeds of this fee are used as follows: 35% Minor/Non-Revenue Sports (Track and Field, Cross-Country, Softball, Bowling, Tennis, Golf) 25% Scholarships for Non-Revenue Sports 15% Academic Enhancement of All Sports 15% Fields, Courts, Bowling Alleys and Study Halls 5% Marketing, Promotions, and Awards 5% Contingency (reserved carry over funds to supplement all sports on an emergency need only basis)

Theatre Guild	\$5.00/\$5.00	The proceeds of this fee are used to help buy supplies, paint, fabric, and makeup, as well as to pay royalties. It is also used to assist with the cost of shows.
Yearbook	\$14.00/\$14.00	The proceeds of this fund are used for the cost of supplies, equipment, maintenance services, and to provide all students with yearbooks. The yearbook funds include photographs, camera repairs, etc.
Recycling Fee	\$1.00/\$1.00	The proceeds of this fund are used to fund the recycling program on campus. Funds are collected under the authority of the beautification committee.
Student Union Annex	\$22.00/22.00	The proceeds of this fee are used to pay for the Favrot Student Union food court, theater, and game room.
Student Union	\$40.00/40.00	The proceeds of this fee pay for the building, utilities and staff of the Favrot Student Union. Funds are also used for the Union's bowling alley, snack bar, and game rooms.
Intramural/Recreation Facility	\$35.00/35.00	The proceeds of this fee are used to support the purchase and maintenance of the Recreation and Intramural Center.
Choir	\$5.00/\$5.00	The proceeds of this fund are used for recruitment, travel, supplies (brochures, flyers, contact cards, etc.), uniforms, robes, programs, printing, and other expenses (Octavos, binders, music stands, choral library resources, etc.)
Visual (Fine) Arts	\$5.00/\$5.00	The proceeds of this fee are used to support hardware and software updates in the Digital Arts Lab, supplementing supplies (ink, special paper) in the lab, bulk supplied for drawing, painting, ceramics studios, exhibitions, and other activities promoting the work of art students. It also supports materials and resources for classes in General Education such as Art Appreciation and Visual and Performing Arts by supplementing exhibition expenses for guest artists and other exhibitions.
Student Activity Supplemental Fee	\$35.00/\$35.00	The proceeds of this fee are used to supplement the existing university assessed fee of \$40.00 for a total of \$75.00 per student for student activity programming events. This supplemental fee replaces any admission costs for any activity of program offered on the campus of Grambling State University. Any annual carryover funds are re-allocated back into appropriate areas.
Earl Lester Cole Honors College	\$3.00/\$3.00	The proceeds of this fee are used to help maintain and improve the Earl Lester Cole Honors College. Funds are used for scholarly travel, leadership, service activities, educational activities, logging, supplies and replacements, recruitment, retention, competition paraphernalia (shirts, badges, etc.), awards, and special recognition.
Radio Lab	\$2.00/\$2.00	The proceeds of this fee are used to help purchase equipment for the lab, profession development of students and staff, and to provide scholarships and wage dollars for students.



University of Louisiana Lafayette Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁸⁷	Total Funding per Student
FY 2009-2010	\$2,592	\$1,412	\$4,004	\$6,182	\$3,752	\$9,934
FY 2019-2020	\$5,407	\$5,779	\$11,186	\$3,439	\$9,380	\$12,819
% Change	108.6%	309.4%	179.4%	-44.4%	150.0%	29.0%

Source: Board of Regents,⁸⁸ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁸⁹

UL Lafayette Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁹⁰		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,703.48/\$2,703.48	\$5,406.96
Board-Assessed Fees:	\$2345.36/\$2345.36	\$4690.72
University Self-Assessed Fees:	\$144.95/\$144.95	\$289.90
Student Self-Assessed Fees:	\$405.21/\$393.21	\$798.42

⁸⁷ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁸⁸ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁸⁹ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁹⁰ Fee amounts and descriptions were provided by the University of Louisiana Lafayette and the Board of Regents.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General (Grad Act)	\$182.76/\$182.76	Unrestricted funds used to support general operating expenditures authorized by the Grad Act.
Other General /Auxiliary	\$1727.40/\$1727.40	Statutory Authority - R.S. 17:3351 (b)(i) - support for academic core, campus-wide operations, technology upgrades and applications as well as providing a means to fund a maintenance program to improve academic infrastructure.
Academic Excellence	\$120.00/\$120.00	The academic excellence fee was established by the legislature in 2003. The fee is used to promote academic excellence at the institution by enhancing instructional programs. Not to exceed \$120 per semester. The academic excellence fee is not covered by TOPS.
Operational	\$61.20/\$61.20	The operational fee was approved by the legislature in 2004. The fee is used solely for the enhancement of any instructional programs. The operational Fee is not covered by TOPS.
Academic Enhancement	\$25.00/\$25.00	The academic enhancement fee was established by the system board to enhance the academic performance of the university. Not to exceed \$25 per semester. This academic enhancement fee is not covered by TOPS.
Building Use - Act 619	\$10.00/\$10.00	The building use fee was approved by the legislature in 1954 for construction and/or renovation of academic or academic-related facilities. Not to exceed \$10.00 per semester. This building use fee is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The fee was approved by the legislature in 2013. Proceeds are used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the campus. Not to exceed \$48 per semester. This building use fee-new is not covered by TOPS.
Technology Fee	\$75.00/\$75.00	The student technology fee was approved by the legislature in 1997. The primary purpose of this fee is for the maintenance and acquisition of computer and telecommunications equipment and software to expand technologies for the benefit of students. The student technology fee is not covered by TOPS.
Energy Surcharge	\$96.00/\$96.00	The energy fee provides funding to offset energy costs of the University. It was approved by the System Board in 2012 and is adjusted annually according to a formula based on actual costs; not to exceed \$125 per semester. The energy fee is not covered by TOPS.
University Self-Assessed Fees		
Fee	Charge (Fall/Spring)	Description
Auxiliary Operations	\$124.95/\$124.95	Provides ancillary student support for Auxiliary services which include the Student Union, transit system, operations, recreational sports/activities, the health clinic, and other student related services. The auxiliary operations fee was approved by the System Board in Spring of 2009. It is not to exceed \$200 per semester.
ID Photo	\$10.00/\$10.00	The ID fee was approved by the System Board in 2003 to provide for ID photographs, identification cards, and equipment necessary for the ID card system. Costs not to exceed \$10 per semester.

Records and Evaluation	\$10.00/\$10.00	The Records and Evaluation fee provides funding for maintenance of student academic records and provides students with free copies of University transcripts. It was enacted in the Fall of 1992. The records and evaluation fee is \$10 per semester.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Union	\$23.00/\$23.00	The Student Union fee was established by Student Government in 1993 to provide funding for construction and maintenance of the swimming pool at Bourgeois Hall and services in the UL Lafayette Student Union. Fees are not to exceed \$23 per semester.
Student Union-New	\$55.00/\$55.00	The Student Union – New fee was established in 2003 to provide funding for construction and maintenance of a new Student Center. The fee is not to exceed \$55 per semester.
Student Union - Supplemental	\$20.00/\$20.00	The Student Union – Supplemental fee was established in 2005 to provide funding for construction and maintenance of a new Student Center. The fee is not to exceed \$20 per semester.
La Louisiane - Alumni	\$2.50/\$2.50	The La Louisiana-Alumni fee was established in 1991 to be used for publication of the University magazine. Costs are not to exceed \$2.50 per semester.
Debate	\$1.00/\$1.00	Student assessed fee for the purpose of funding the Speech and Debate Team for team travel, scholarships, and expenses Fee not to exceed \$1.00.
Entertainment	\$5.50/\$5.50	The Entertainment Fee was established in 1984 to provide funding for SGA College Funds, Spirit Group/Spirit Leader, The Art Museum, University Program Council for events like Lagniappe Week, Ragin Roar, and Homecoming. UPC sponsored events are free to students.
Day Care	\$2.25/\$2.25	The Day Care Fee was established in 1999 to provide for high quality child care at affordable prices for children of full-time students.
Intramurals	\$2.00/\$2.00	The Intramurals Fee was established in 1995 to provide for intramural sports for UL Lafayette students.
Band Association	\$5.00/\$5.00	The Band Association fee was established in 2004 to provide funding for the Pride of Acadiana Marching Band
Student Loan	\$0.50/\$0.50	The Student Loan fee was established to provide for emergency loan assistance through the short-term loan program. The short-term loan program is currently administered by the financial aid office.
Lyceum - Speakers	\$0.61/\$0.61	The Lyceum Fee was established to provide funds for academic speakers at the University. The cost of the fee will be less than \$1 to round off the student tuition bill.
L'Acadian Yearbook	\$12.00/N/A	The yearbook fee was established in 2004 to fund the publishing of the UL Lafayette yearbook. The fee of \$12 is only assessed in the Fall semesters.
Southwestern Review - Book	\$0.10/\$0.10	The Southwest Review Book Fee was established in 1995 to provide funding for UL Southwestern Review literary magazine. The fee is \$.10 per semester.
KRVS - Radio	\$0.50/\$0.50	The KRVS fee was established in 1998 to provide funding for KRVS, the campus radio station. The fee is \$.50 per semester.
SGA	\$7.50/\$7.50	The SGA fee was established in 2006 to provide funding for the Student Government Association. The fee is \$7.50 per semester.

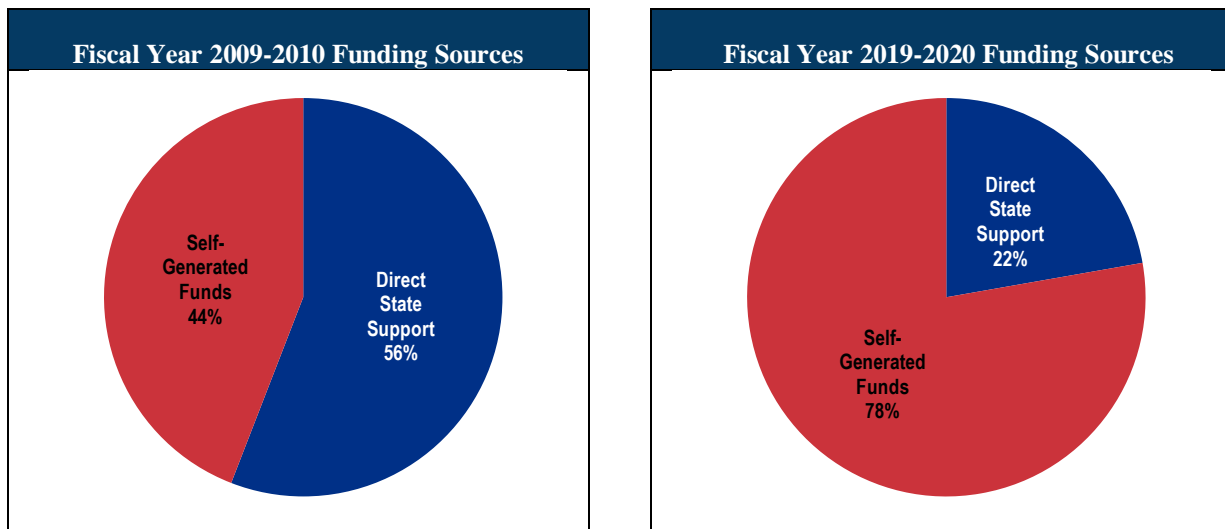
Insurance	\$22.00/\$22.00	The Insurance Fee was established in 1995. This accident only policy (a type of policy which is not required to follow ACA guidelines) is now included with tuition and fees for domestic students carrying sufficient hours. This \$22.00 fee is not covered by federal financial aid unless there is a signed waiver to that effect on file in the financial aid office.
Vermilion	\$2.00/\$2.00	The Vermilion fee was established in 2004 to provide funding for the student published newspaper. The cost is \$2 per semester.
SGA Scholarship	\$0.75/\$0.75	The SGA Scholarship was established in 1995 to provide funding for SGA - awarded scholarships. The fee is \$.75 per semester.
International Student Council	\$0.35/\$0.35	The International Student Council fee was established in 1999 to provide funding for the international student council. The fee is \$.35 per semester.
Club Sports	\$3.15/\$3.15	The Club Sports-Other was established in 2002 to provide funding for UL Lafayette Club Sports such as Judo, Bowling, Soccer, Rugby, Tae Kwan Do, Skeet Shooting, and Water Skiing. The fee is \$3.15 per semester.
Theatre and Performing Arts	\$1.50/\$1.50	Student assessed fee for the purpose of funding the Theater and Performing Arts
Performing Arts and Music Programs	\$5.00/\$5.00	Student assessed fee for the purpose of funding Performing Arts And Music Programs
Symphony Orchestra	\$0.50/\$0.50	The Symphony Fee was established in 1997 to provide funding for the UL Lafayette Symphony Orchestra, Percussion Department, Opera Department, Choral Department, and UL Lafayette Jazz studies. This fee is \$3.50 per semester.
Cheerleaders	\$4.00/\$4.00	The Cheerleaders Fee was established in 2004 to provide funding for UL Lafayette Cheerleaders and Ragin Jazz Spirit groups.
Police	\$1.00/\$1.00	The Police Fee provides funding for the University Police Department for scholarships, student officers, Code Blue emergency systems, crime prevention programs, and equipment to enhance services provided by the UL Police Department.
Art Museum	\$5.00/\$5.00	The Art Museum Fee was established in 2003 to provide funding for the operation of the University Art Museum. This fee is \$5.00 per semester.
Transportation Services	\$50.00/\$50.00	The Transportation Services fee was established in 2002 to provide funding to maintain the UL Lafayette Transit System, improve parking facilities, and provide parking at Cajun Field and Zone 40
Recreational - Facility/Equipment	\$20.00/\$20.00	The Recreational Facility/Equipment Fee was established in 2002 to provide for additional weight, fitness, and outdoor areas and equipment, upgrades and maintenance of all equipment and facilities and provide for maintenance and operational costs of recreational sports facilities. This fee is \$20 per semester.
Student Health Services	\$20.00/\$20.00	The Student Health Service Fee was established in 2002 to provide health care services to student free of charge. This fee is \$20 per semester.
Student Health Service Support Supplemental	\$5.00/\$5.00	The Student Health Supplemental fee was established in 2006 to provide maintain the operation of UL Lafayette Student Health Services which provides support for the Office of Services for Students with Disabilities. This fee is \$5.00 per semester.

<p>Auxiliary Improvement</p>	<p>\$15.00/\$15.00</p>	<p>The auxiliary Improvement fee was established in 2003 to provide funding for a training facility for all athletes, including an allocation to assist band operations. The fee is \$15 per semester.</p>
<p>Masterplan Advancement Program</p>	<p>\$112.50/\$112.50</p>	<p>The MAP fee was established 2013 as a comprehensive campus master planning with the goal of charting a course for future university development and for codifying growth. The fee provides funding for campus improvements with input from students.</p>
<p>Source: Prepared by legislative auditor's staff using information provided by UL-Lafayette.</p>		

LOUISIANA TECH UNIVERSITY®

Louisiana Tech University Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁹¹	Total Funding per Student
FY 2009-2010	\$2,703	\$2,358	\$5,061	\$6,284	\$4,959	\$11,243
FY 2019-2020	\$5,553	\$4,632	\$10,185	\$2,985	\$10,439	\$13,424
% Change	105.4%	96.5%	101.2%	-52.5%	110.5%	19.4%

Source: Board of Regents,⁹² and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.⁹³

LaTech Academic Year ⁹⁴ 2019-20 (Undergraduate Resident, 10.0 Course Credit Hours Per Quarter) ⁹⁵				
Charge Type	Charge (Fall/Winter/Spring)			Academic Year Charge
Tuition:	\$1,851.00	\$1,851.00	\$1,851.00	\$5,553.00
Board Assessed Fees:	\$1096.60	\$1096.60	\$1096.60	\$3289.80
University Self-Assessed Fees:	\$327.90	\$327.90	\$327.90	\$983.70
Student Self-Assessed Fees:	\$119.5	\$119.5	\$119.5	\$358.50

⁹¹ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁹² Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3.

<https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁹³ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁹⁴ Note: Louisiana Tech University uses a three quarter system (fall, winter, spring) equaling two full semesters under the traditional system.

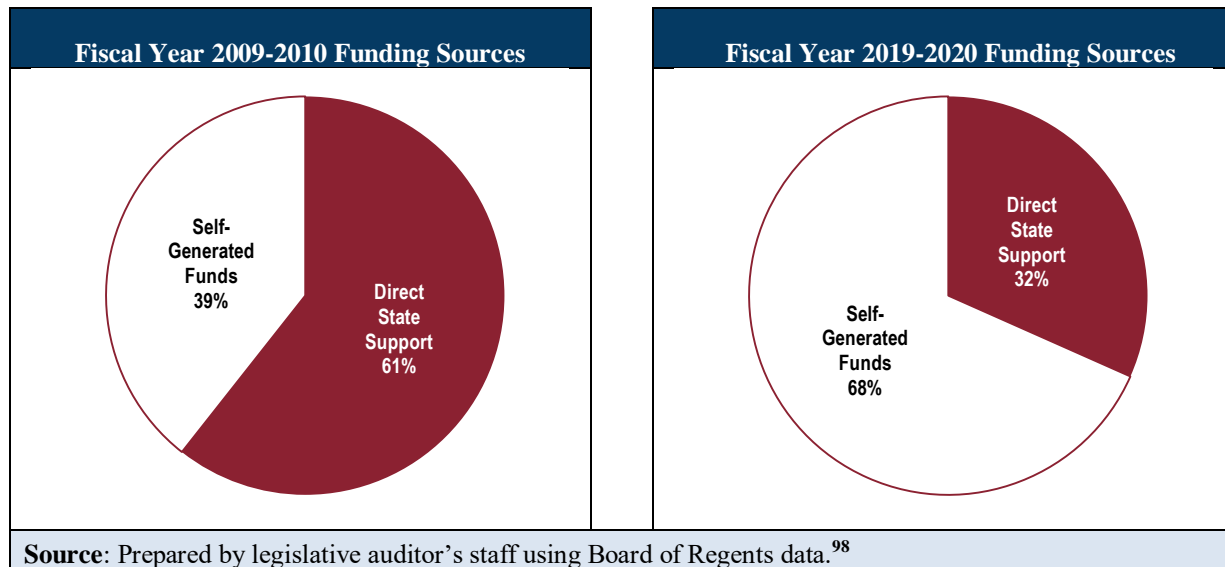
⁹⁵ Prepared by legislative auditor's staff using information provided by the Board of Regents and Louisiana Tech University's Division of Finance

Board Assessed Fee Details		
Fee	Charge (Fall/Winter/Spring)	Description
Other General	\$779.43/\$779.43/\$779.43	General Fee (GRAD Act); University Support Fee (HB 152). Used to support general operating expenditures.
Academic Excellence	\$80.00/\$80.00/\$80.00	Dedicated to promotion of Academic Excellence.
Operational Fee	\$46.00/\$46.00/\$46.00	Dedicated to the enhancement of Instructional Programs.
Academic Enhancement	\$16.67/\$16.67/\$16.67	This student fee is assessed to each student for academic Enhancement.
Building Use - Act 619	\$12.50/\$12.50/\$12.50	Dedicated to the construction and/or renovation of academic or academic-related facilities as defined by law.
Building Use - Act 426	\$32.00/\$32.00/\$32.00	Dedicated to construction, acquisition, repair, maintenance, operation and/or improvement of facilities and physical infrastructure.
Technology Fee	\$50.00/\$50.00/\$50.00	Dedicated to the acquisition, installation, maintenance, and efficient use of state-of-the-art technology solely for the purpose of supporting and improving student life and learning, and to better prepare students for the workplaces of the twenty-first century.
Energy Surcharge	\$80.00/\$80.00/\$80.00	Fee assists the university to recoup increased utilities costs.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Winter/Spring)	Description
Student Center	\$113.00/113.00/\$113.00	Provides support for the operation of the university's student union facilities and related student activities.
Student Newspaper	\$6.40/\$6.40/\$6.40	Funds the production of the university newspaper.
Concert	\$5.00/\$5.00/\$5.00	Provides support for the university's concert association performances.
Intramurals	\$130.00/\$130.00/\$130.00	Provides support for the student intramural sports activities.
Student Service	\$56.00/\$56.00/\$56.00	Used to support general operating expenditures.
Student Government	\$4.50/\$4.50/\$4.50	Provides support for the student government association.
Student Union Board	\$10.00/\$10.00/\$10.00	Provides support for the student union board activities.
Student Recreation Facility	\$0.50/\$0.50/\$0.50	Provides support for the operational costs of the university's recreation park.
Student Radio Station	\$2.50/\$2.50/\$2.50	Provides support for the university's student radio station.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Winter/Spring)	Description
Sports Club	\$2.75/\$2.75/\$2.75	Provides support for the student sports clubs' athletic events and associated expenses.
Health	\$50.00/\$50.00/\$50.00	Supports the university health center and associated services.
Parking/Campus Enhancement	\$50.00/\$50.00/\$50.00	Provides funding for university facilities and parking projects.
Spirit Group	\$1.75/\$1.75/\$1.75	Supports the university's spirit group activities.
Organization Development	\$5.00/\$5.00/\$5.00	Provides support for various university-approved student organizations.
Athletic	\$10.00/\$10.00/\$10.00	Provides support for both intramural and intercollegiate athletic activities.



University of Louisiana Monroe Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ⁹⁶	Total Funding per Student
FY 2009-2010	\$2,591	\$1,433	\$4,024	\$6,437	\$4,179	\$10,616
FY 2019-2020	\$5,788	\$3,497	\$9,285	\$4,519	\$9,759	\$14,278
% Change	123.4%	144.1%	130.7%	-29.8%	133.5%	34.5%

Source: Board of Regents,⁹⁷ and U.S. Department of Education IPEDS system.



UL-Monroe Academic Year 2019-20 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ⁹⁹		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,893.76/\$2893.76	\$5787.52
Board Assessed Fees:	\$938.50/\$938.50	\$1877.00
University Self-Assessed Fees:	\$480.00/\$480.00	\$960.00
Student Self-Assessed Fees:	\$330.00/\$330.00	\$660.00

⁹⁶ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

⁹⁷ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

⁹⁸ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

⁹⁹ Prepared by legislative auditor's staff using information provided by the Board of Regents and the University of Louisiana at Monroe.

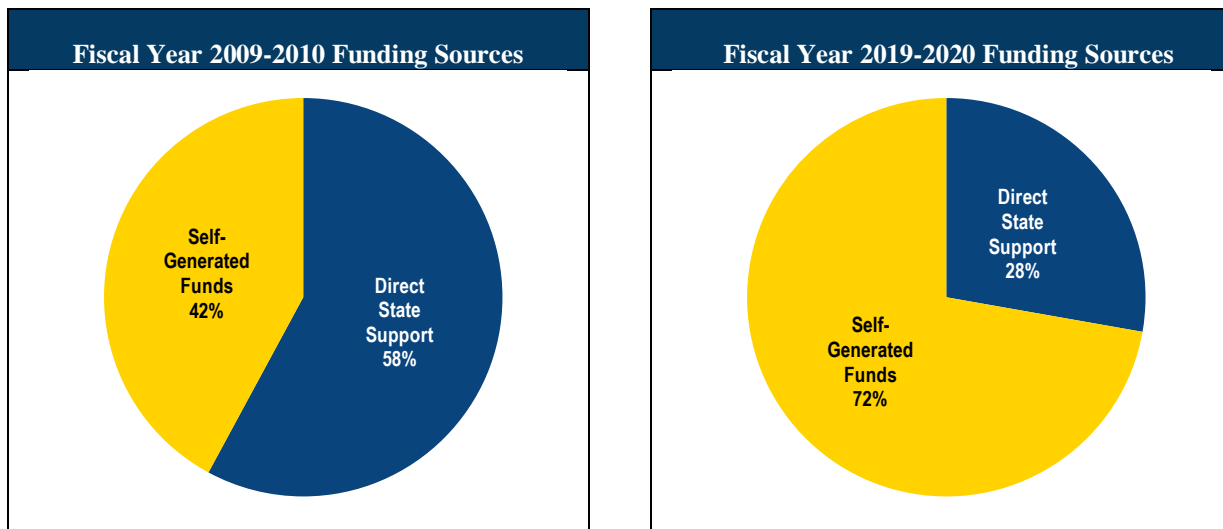
Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$552.50/\$552.50	To fund University operations including, but not limited to Instruction, Academic Support, Student Services, Institutional services and Plant Operations/Maintenance.
Academic Excellence	\$120.00/\$120.0	This fee is used to promote academic excellence.
Operational	\$60.00/\$60.00	Board approved fee for enhancement of instructional programs.
Academic Enhancement	\$25.00/\$25.00	Board approved fee for academic enhancement for Instructional and Academic support.
Building Use - Act 619	\$10.00/\$10.00	Dedicated specifically for educational & general capital purposes.
Building Use - Act 426	\$48.00/\$48.00	Legislative Act 426- to maintain, operate, repair, or improve the facilities and physical infrastructure of the institution.
Technology	\$75.00/\$75.00	Dedicated for student technology.
Energy Surcharge	\$48.00/\$48.00	To fund increases in fuel adjustment rate over the fuel adjustment base rate of the year 1999.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Registration Service	\$15.00/\$15.00	This fee is used for new and transfer students' records, student transcripts, and diplomas.
Institutional Effectiveness	\$5.00/\$5.00	Used for assessment of students.
ID Validation	\$15.00/\$15.00	This fee is used to assist in operational costs of the Warhawk ID card system.
Activity Center	\$65.00/\$65.00	This fee is used to operate and maintain the Student Activity Recreational Center.
Student Health	\$30.00/\$30.00	These fees are used to fund operations of University Health Center & Counseling Center.
Medical Services	\$15.00/\$15.00	
Student Union Operations	\$15.00/\$15.00	This fee is used to support the operations of the Student Union, including salaries, utilities, and maintenance.
Recreational Facilities	\$25.00/\$25.00	This fee is used for the operation, maintenance and capital improvement of the Recreational Auxiliary units.
Auxiliary Maintenance	\$25.00/\$25.00	This fee is used for maintenance of auxiliary operational units.
Facilities Enhancement	\$150.00/\$150.00	This fee is used to provide needed funds to repair, renovate, acquire and/or construct facilities to expand the mission of ULM.
Faculty Recruitment/Retention	\$120.00/\$120.00	This fee is used to help recruit and retain faculty at a national level by offering competitive employment opportunities.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Union Renovations	\$30.00/\$30.00	This fee is used to fund bond indebtedness and repair and replacement reserves for student housing bonds.
Campus Activities Board	\$20.00/\$20.00	This fee is used to promote activities such as concerts, events and student programming.
Student Government Association	\$8.00/\$8.00	This fee is used to promote activity, concerts, student events, student programming and scholarships.
Student Publications	\$15.00/\$15.00	This fee is used to support the operations of university publications including yearbooks.
Student Support	\$95.00/\$95.00	This fee is used to support and enhance critical student support services, initiatives, and personnel in Student Services Units.

Athletic Facilities	\$20.00/\$20.00	This fee is used to help fund bond indebtedness and repair and replacement reserves for Athletic Facilities/Scoreboard Renovations bonds.
Student Success	\$22.00/\$22.00	This fee is used to fund bond indebtedness and repair and replacement reserves for Student Success Center.
Student Activity Enhancement	\$120.00/\$120.00	This fee is used to support and enhance recognized student organizations, sport clubs, student initiatives, programming, various operations, and student projects benefitting all ULM students.



McNeese State University Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹⁰⁰	Total Funding per Student
FY 2009-2010	\$2,556	\$1,001	\$3,557	\$5,134	\$3,734	\$8,869
FY 2019-2020	\$5,147	\$3,198	\$8,345	\$2,995	\$7,785	\$10,780
% Change	101.4%	219.6%	134.6%	-41.7%	108.5%	21.6%

Source: Board of Regents,¹⁰¹ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.¹⁰²

McNeese Academic Year 2019-2020 (Undergraduate Resident, 15.0 Credit Hours Per Semester) ¹⁰³		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,573.67/\$2,573.67	\$5,147.34
Board-Assessed Fees:	\$1,208.50/\$1,208.5	\$2417.00
University Self-Assessed Fees:	\$115.00/\$115.00	\$230.00
Student Self-Assessed Fees:	\$283.00/\$268.00	\$551.00

¹⁰⁰ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁰¹ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹⁰² Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹⁰³ Prepared by legislative auditor's staff using information provided by the Board of Regents and the McNeese State University <https://www.mcneese.edu/schedule/fall-2020/fee-payment/>.

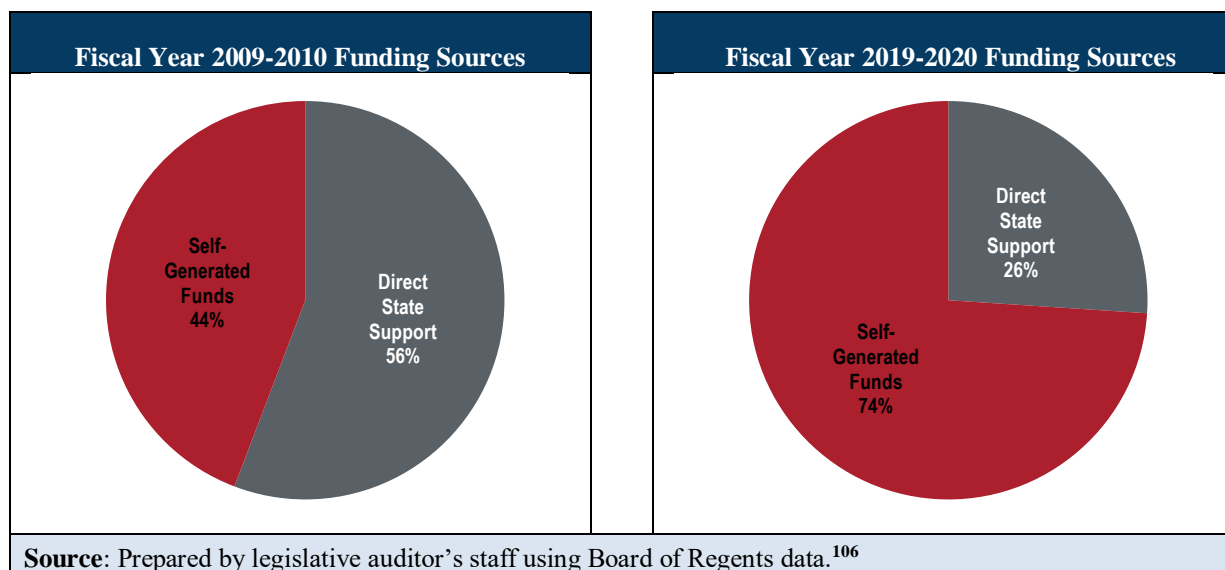
Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$781.50/\$781.50	Tuition not covered by TOPS.
Academic Excellence	\$120.00/\$120.00	The proceeds of this fee are used to enhance instructional programs. It cannot exceed \$10.00 per credit hour or \$120.00 per academic session and is waived in cases of financial hardship. It is not covered by TOPS.
Operational	\$59.00/\$59.00	This fee is used for the enhancement of instructional programs. It cannot exceed 4.0% of an institution's total tuition and fees for the fall 2004 semester. It is waived for cases of financial hardship and is not covered by TOPS.
Academic Enhancement	\$25.00/\$25.00	This is a board approved fee charged to enhance academics performance of the university. It must not exceed \$25 per semester and is not covered by TOPS.
Building Use - Act 619	\$10.00/\$10.00	This fee is used to finance bonds issued to construct, acquire, extend, repair, or improve any academic facilities suitable for use as a classroom, laboratory, gymnasium, library, student infirmary and related facilities. It currently serves as a de facto maintenance fee.
Building Use - Act 426	\$48.00/\$48.00	The proceeds of this fee are used to construct, acquire, repair, maintain, operate, or improve facilities and physical infrastructure. It cannot exceed \$48.00 per semester, and must be waivable in cases of financial hardship.
Technology Fee	\$75.00/\$75.00	The proceeds of this fee are used to implement, replace, improve, and expand technologies to benefit student life and learning in accordance with a written plan. It is (dis)established by a student vote. It cannot exceed \$5.00 per credit hour or \$100.00 per semester, and no one is exempted from payment.
Energy Surcharge	\$90.00/\$90.00	This fee is charged to student to cover increased costs of utilities. The amount of this surcharge is directly related to these specific costs and will be periodically adjusted up or down to reflect future increases or decreases in these outlays.
University-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Enrollment Services	\$30.00/\$30.00	To cover the costs of providing transcripts, letters of good standing, and other academic documents without students having to pay for each individual copy obtained.
Institutional Evaluation	\$15.00/\$15.00	This fee supports testing services at the university.
Student Health Services	\$40.00/\$40.00	This fee funds Student Health Services, providing acute medical care to all enrolled McNeese Students.
Student Life	\$30.00/\$30.00	This fee supports student educational experiences by providing enhanced engagement and deeper connections with the university.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Alumni	\$1.00/\$1.00	This fee supports programs and services that strengthen alumni ties and encourage lifelong support of the university.
Art	\$1.00/\$1.00	This fee supports the university's art program.
Athletic Field House	\$10.00/\$10.00	This fee supports construction and maintenance of the Jack V. Dolan (Athletic) Field House.
Athletics	\$57.00/\$57.00	This fee supports university athletics.

Band	\$9.00/\$9.00	This fee supports the university's band program.
Campus Development	\$15.00/\$15.00	This fee supports funding of campus development proposals. It is governed by the Campus Development Council (CDC).
Cheerleaders	\$2.50/\$2.50	This fee supports the university's cheerleading program.
Choir	\$1.00/\$1.00	This fee supports the university's choir program.
Contraband (Newspaper)	\$3.00/\$3.00	This fee supports the student newspaper.
Cowgirl Kickers	\$1.00/\$1.00	This fee supports the university's dance squad, including travel expenses.
Debate	\$4.00/\$4.00	The fee supports all lodging, travel, and competitive fees for the university debate team.
Greek Life	\$8.00/\$8.00	This fee supports the Greek Life Programs Fund. It is governed by the Greek Life Unity Board.
Health & Physical Education Facilities	\$30.00/\$30.00	This fee supports campus health and physical education facilities, including classrooms, faculty offices, labs, and sports training centers.
Leadership	\$3.00/\$3.00	This fee supports funding of leadership programming.
Library	\$15.00/\$15.00	This fee supports the Lether E. Frazar Memorial Library's role in complementing the university's educational and research programs.
Log (Yearbook)	\$15.00/\$0.00	This fee supports the Log, McNeese's student yearbook.
Multicultural	\$3.00/\$3.00	This fee supports funding of multicultural programming.
Organization	\$3.00/\$3.00	This fee provides opportunities for funding for officially recognized student organizations.
Parking Garage	\$75.00/\$75.00	This fee supports construction and maintenance of the McNeese Parking Garage.
Rodeo	\$4.50/\$4.50	This fee supports the university's rodeo program.
Safety	\$5.00/\$5.00	This fee supports materials, training, and support to the McNeese State University Police Department that directly affecting the safety of students.
Student Government Association (SGA)	\$5.00/\$5.00	This fee entitles students to a vote and voice in the Student Association.
Student Union Board (SUB)	\$10.00/\$10.00	This fee supports the Student Union Board (SUB) in providing an eclectic variety of programming for students.
Theatre	\$2.00/\$2.00	This fee supports the university's theatre program.
Source: Prepared by legislative auditor's staff using the 2020-2021 McNeese Academic Catalog.		

NICHOLLS STATE UNIVERSITY

Nicholls State University Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹⁰⁴	Total Funding per Student
FY 2009-2010	\$2,603	\$1,362	\$3,965	\$4,851	\$3,844	\$8,695
FY 2019-2020	\$4,922	\$3,005	\$7,927	\$2,676	\$7,599	\$10,275
% Change	89.1%	120.6%	99.9%	-44.8%	97.7%	18.2%

Source: Board of Regents,¹⁰⁵ and U.S. Department of Education IPEDS system.



Source: Prepared by legislative auditor's staff using Board of Regents data.¹⁰⁶

Nicholls Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹⁰⁷		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,461.14/\$2,461.14	\$4,922.28
Board Assessed Fees:	\$790.16/\$790.16	\$1,580.32
University Self-Assessed Fees:	\$207.00/\$207.00	\$414.00
Student Self-Assessed Fees:	\$505.50/\$505.50	\$1,011.00

¹⁰⁴ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁰⁵ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹⁰⁶ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹⁰⁷ Prepared by legislative auditor's staff using data from Board of Regents and the Nicholls State University.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$422.16/\$422.16	To fund University operations including, but not limited to, Instruction, Academic Support, Student Services, Institutional Services, and Operations & Maintenance; Education Support Fee: To assist the University's Operating budget in addressing the cumulative financial adverse effects resulting from changes in the Board of Regents funding formula and decreases in appropriations for an extended number of fiscal years.
Academic Excellence	\$120.00/\$120.00	Fee authorized by Act 1132 of the 2003 Louisiana Regular Legislative Session used to promote academic excellence by enhancing instructional programs.
Operational Fee	\$60.00/\$60.00	Fee authorized by Act 788 of the 2004 Louisiana Regular Legislative Session used to cover unfunded state mandates which include increases in retirement system costs and health insurance costs not funded through the state general fund appropriation and to enhance instructional programs at the University.
Academic Enhancement	\$25.00/\$25.00	Board approved fee charged to enhance academics.
Building Use - Act 619	\$10.00/\$10.00	Fee authorized by the Legislature used to construct, acquire, extend or improve academic facilities.
Building Use - Act 426	\$48.00/\$48.00	Fee authorized by the Legislature used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the institution.
Technology Fee	\$75.00/\$75.00	Fee authorized by Act 1450 of the 1997 Louisiana Regular Legislative Session used for the purpose of implementing, replacing, improving and expanding technologies to benefit student life and learning.
Energy Surcharge	\$30.00/\$30.00	Fee charged to fund increases in fuel adjustment rate over the fuel adjustment base rate of the year 1999.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Quality Enhancement Plan	\$5.00/\$5.00	Fee authorized by the Legislature to support activities broadly encompassed within the scope of the Quality Enhancement Plan.
Student Success	\$5.00/\$5.00	Fee authorized by the Legislature to fund activities of classes typically sought by first year college students.
ID Card	\$15.00/\$15.00	Fee charged each semester for I.D. card.
Institutional Evaluation	\$10.00/\$10.00	Fee charged to provide testing to all freshman students in order to prepare a complete student profile.
Enrollment Services	\$15.00/\$15.00	Fee charged to provide student copies of transcripts and other academic documents without students having to pay for each individual copy obtained.
Student Union Operation Fee	\$85.00/\$85.00	Fee charged to provide funding for the operation of the student union.
Library Fee	\$10.00/\$10.00	Fee charged to maintain library holdings.
Family Resource Center	\$0.50/\$0.50	Fee charged to support parenting classes and other family related activities to benefit the student body at NSU.
Alumni	\$1.00/\$1.00	fee charged each student that is dedicated to the Alumni Federation.
Intramural & Recreation	\$3.00/\$3.00	Fee charged to fund the NSU Department of Recreation and Intramural Sports.

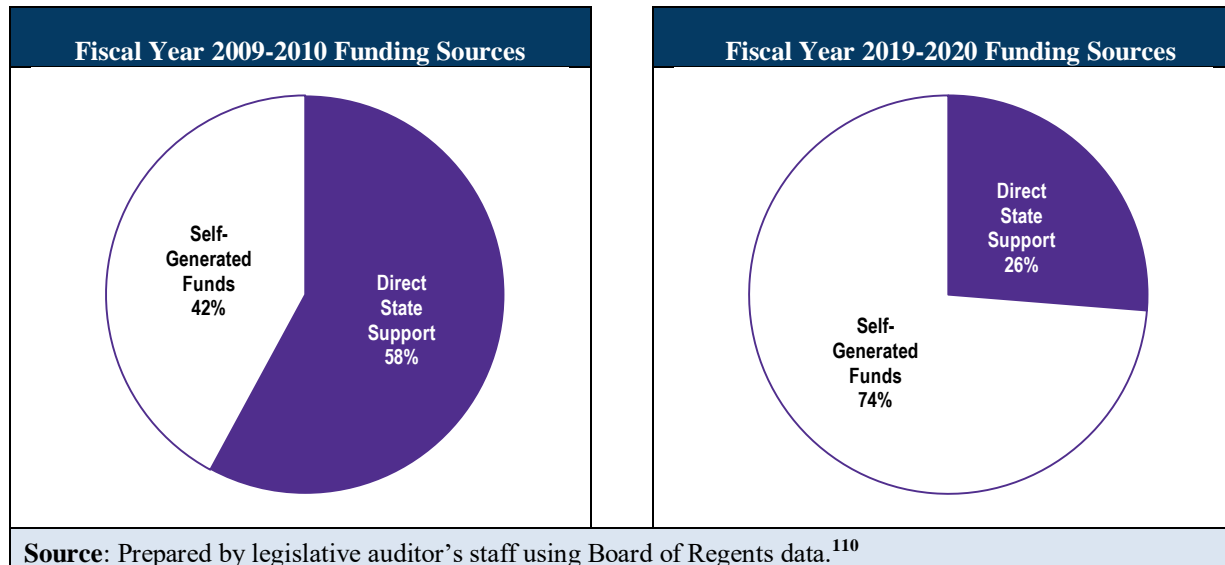
Student Health	\$40.00/\$40.00	Fee charged for health services that are provided or made available to students and provides funding for operation of student infirmary.
Student Physician Health	\$10.00/\$10.00	Fee charged to pay for physician to provide on-campus services to students needing medical attention.
Academic Retention	\$6.00/\$6.00	Fee charged to support the tutoring and advising along with other retention initiatives within University College.
NSU Band	\$1.50/\$1.50	To fund travel for NSU band.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
SGA Legal Aid	\$0.50/\$0.50	Fee charged for the funding of legal aid program that provides limited legal services to students.
Student Media	\$15.00/\$15.00	Fee charged to fund the campus print and digital media organization (Nicholls Worth), yearbook (La Pirogue), radio station (KNSU) and television station.
Student Programming Association	\$15.00/\$15.00	Fee charged to provide funding for Student Programming Association operations.
Mosaic	\$0.50/\$0.50	Fee charged to support the Mosaic Magazine.
Cheerleaders	\$0.50/\$0.50	Fee charged to fund NSU cheerleaders such as uniforms and other supplies.
Peer Education program	\$1.00/\$1.00	Fee charged to fund the S.E.A.L.S program.
Recreation Center	\$74.00/\$74.00	Fee approved by students that is charged to fund the planning, building, maintaining, equipping and staffing a comprehensive recreation and intramural sports complex and activities program.
Recreation Center Operational	\$78.00/\$78.00	Fee approved by students to fund the operation of the Student Recreation Center and activities programs.
Athletic	\$42.00/\$42.00	Fee approved by students that is charged to provide funding for Title IX, facility and life safety program needs for the Athletics.
Athletic - 2013	\$120.00/\$120.00	Fee approved by students that is charged to provide an additional source of funding for the Athletic Department allowing them to maintain their program in a manner similar to that found at sister Louisiana regional institutions.
Student Activities	\$159.00/\$159.00	Fee approved by students to pay for increased costs, which exceeds the level of funding that the existing fees provide in order to sustain quality student activities which include the following: <ul style="list-style-type: none"> ▪ SGA – 19.88 ▪ SPA – \$9.94 ▪ Cheerleaders – \$4.37 ▪ NSU Band – \$13.91 ▪ Veterans Services – \$5.17 ▪ Mosaic – \$1.19 ▪ Athletic – \$104.54

NORTHWESTERN STATE

UNIVERSITY OF LOUISIANA

Northwestern State University of Louisiana Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹⁰⁸	Total Funding per Student
FY 2009-2010	\$2,594	\$1,338	\$3,932	\$5,408	\$3,931	\$9,339
FY 2019-2020	\$5,180	\$3,618	\$8,798	\$2,517	\$7,064	\$9,582
% Change	99.7%	170.5%	123.8%	-53.5%	79.7%	2.6%

Source: Board of Regents,¹⁰⁹ and U.S. Department of Education IPEDS system.



NSU Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹¹¹		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2,590.00/\$2590.00	\$5,180.00
Board Assessed Fees:	\$1,238.00/\$1,238.00	\$2,476.00
University Self-Assessed Fees:	\$298.00/\$298.00	\$596.00
Student Self-Assessed Fees:	\$273.00/\$273.00	\$546.00

¹⁰⁸ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹⁰⁹ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹¹⁰ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹¹¹ Prepared by legislative auditor's staff using information provided by the Board of Regents, Northwestern's Business Affairs-Student Accounting & Cashiering and from the University's website <https://www.nsula.edu/student-accounting-cashiering/>.

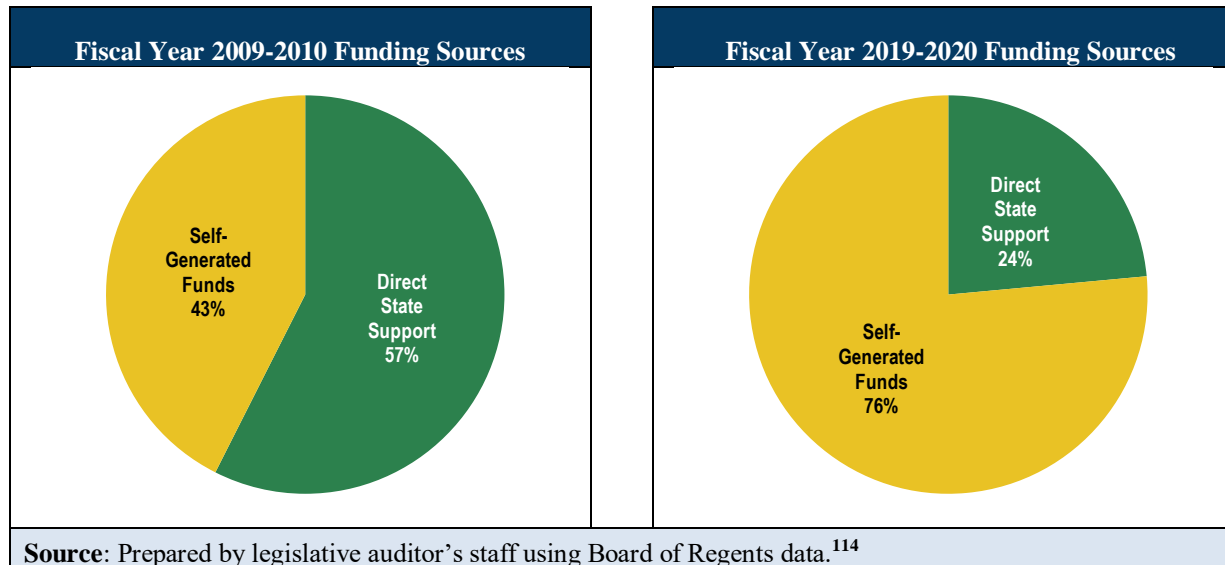
Board Assessed Fee Detail		
Fee	Charge (Fall/Spring)	Description
Other General	\$745.00/\$745.00	The general fee was approved by the Board and the Legislature in 2008 to support institutional costs across campus, including teaching, services, and administrative support.
Academic Excellence	\$120.00/\$120.00	The academic excellence fee was established by the legislature in 2003. The fee is used to promote academic excellence at the institution by enhancing instructional programs. Not to exceed \$120 per semester. The academic excellence fee is not covered by TOPS.
Operational Fee	\$62.00/\$62.00	The operational fee was approved by the legislature in 2004. The fee is used solely for the enhancement of any instructional programs. The operational Fee is not covered by TOPS.
Academic Enhancement	\$25.00/\$25.00	The academic enhancement fee was established by the system board to enhance the academic performance of the university. Not to exceed \$25 per semester. This academic enhancement fee is not covered by TOPS.
Building Use - Act 619	\$10.00/\$10.00	The building use fee was approved by the legislature in 1954 for construction and/or renovation of academic or academic-related facilities. Not to exceed \$10.00 per semester. This building use fee is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The new building use fee was approved by the legislature in 2013. Proceeds are used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the campus. Not to exceed \$48 per semester. This building use fee-new is not covered by TOPS.
Student Services	\$105.00/\$105.00	Fee charged to all students for student service administration of One Card, Installment Plans, Housing, Meal Plans, Books, and Direct Deposits.
Technology Fee	\$75.00/\$75.00	The student technology fee was approved by the legislature in 1997. The primary purpose of this fee is for the maintenance and acquisition of computer and telecommunications equipment and software to expand technologies for the benefit of students. The student technology fee is not covered by TOPS.
Energy Surcharge	\$48.00/\$48.00	The energy fee provides funding to offset energy costs of the University. It was approved by the System Board in 2012 and is adjusted annually according to a formula based on actual costs; not to exceed \$125 per semester. The energy fee is not covered by TOPS.
University-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Auxiliary Operational	\$30.00/\$30.00	Charge to all students to cover residual costs associated with closed and inactive university dormitories.
Student Records	\$15.00/\$15.00	A per semester fee charged to all undergraduate and graduate students for drops/adds, diploma and transcripts.
Assessment Test	\$5.00/\$5.00	A per semester fee to defray the costs of administering assessment test to students in order to evaluate institutional effectiveness.
Student Union	\$102.00/\$102.00	The student union fee supports the Friedman Student Union, the hub of student activities at the university.

Recreation Complex	\$50.00/\$50.00	This fee supports the NSU recreation Complex. All NSU students are entitled to use the Complex by presenting their current identification card.
Health Services	\$96.00/\$96.00	The proceeds of this fee are used to support the provision of clinical, holistic healthcare to students taking classes on-campus.
Student-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Artist Series	\$3.00/\$3.00	A per semester fee assessed to all Natchitoches and Other Campus students for lectures and concerts.
Recreational Complex Fee-Seasonal Supplement	\$5.00/\$5.00	This fee supports the NSU recreation Complex. All NSU students are entitled to use the Complex by presenting their current identification card.
Student Government Association	\$4.00/\$4.00	The proceeds of this fee are used to support activities provided by various student organizations.
Organizational Relief	\$5.00/\$5.00	Student fee assessed to students for student organization activity funding.
Student Sports Association Athletic	\$120.00/\$120.00	The Student Self-Assessed Athletic Fee provides funding for advanced gender equity, enhanced athletic facilities, and improved recruiting/retention efforts.
Potpourri	\$6.00/\$6.00	This fee supports the campus yearbook, The Potpourri, produced by an independent student media organization.
Current Sauce	\$4.00/\$4.00	This fee supports The Current Sauce, the independent student-operated newspaper at NSU.
Argus	\$1.50/\$1.50	This fee supports Argus, the student literary journal.
KNWD	\$7.00/\$7.00	This fee supports KNWD, a noncommercial, student-operated radio station licensed to the NSU Board of Trustees.
Student Drama	\$4.00/\$4.00	Student fee assessed to Natchitoches and Other Campus students at registration for Drama funding.
Concert	\$5.00/\$5.00	Formerly the Union Board Drama Fee, this fee supports concert programming.
Intramurals	\$5.50/\$5.50	This fee supports a variety of intramural sports at NSU.
Student Union Program	\$11.00/\$11.00	Fee assessed to students at registration for student union programs funding.
Alumni	\$1.00/\$1.00	This fee supports NSU alumni outreach.
Club Sports	\$2.00/\$2.00	Fee assessed for club sports funding.
Student Association Speaker Program	\$6.00/\$6.00	Fee assessed for SGA Speaker Program funding.
Rowing Team	\$3.00/\$3.00	This fee supports the NSU Crew, the university's rowing team.
Wellness, Recreation, and Activity Center	\$75.00/\$75.00	Also known as the WRAC Fee, proceeds support university offerings of comprehensive, quality programs and services that enhance and promote healthy lifestyles, competition and leisure activities. The WRAC supports the recruitment and retention of students by enhancing the quality of student life.
Band	\$5.00/\$5.00	Fee assessed to all students for band program funding.



Southeastern Louisiana University Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹¹²	Total Funding per Student
FY 2009-2010	\$2,546	\$1,079	\$3,625	\$5,216	\$3,863	\$9,078
FY 2019-2020	\$5,777	\$2,717	\$8,494	\$2,592	\$8,422	\$11,014
% Change	126.9%	151.9%	134.3%	-50.3%	118.0%	21.3%

Source: Board of Regents,¹¹³ and U.S. Department of Education IPEDS system.



Southeastern Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹¹⁵		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$2888.50/\$2888.50	\$5777.00
Board Assessed Fees:	\$687.10/\$687.10	\$1,374.20
University Assessed Fees:	\$392.15/\$392.15	\$784.30
Student Self-Assessed Fees:	\$279.50/\$279.50	\$559.00

¹¹² Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹¹³ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹¹⁴ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹¹⁵ Prepared by legislative auditor's staff using data from the Board of Regents and information from Westlaw and other University of Louisiana System institutions.

Board-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Other General	\$254.00/\$254.00	The general fee was approved by the Board and the Legislature in 2008 to support institutional costs across campus, including teaching, services, and administrative support.
Academic Excellence	\$120.00/\$120.00	The academic excellence fee was established by the legislature in 2003. The fee is used to promote academic excellence at the institution by enhancing instructional programs. Not to exceed \$120 per semester. The academic excellence fee is not covered by TOPS
Operational Fee	\$57.60/\$57.60	The operational fee was approved by the legislature in 2004. The fee is used solely for the enhancement of any instructional programs. The operational Fee is not covered by TOPS.
Academic Enhancement	\$25.00/\$25.00	The academic enhancement fee was established by the system board to enhance the academic performance of the university. Not to exceed \$25 per semester. This academic enhancement fee is not covered by TOPS.
Building Use - Act 619	\$10.00/\$10.00	The building use fee was approved by the legislature in 1954 for construction and/or renovation of academic or academic-related facilities. Not to exceed \$10.00 per semester. This building use fee is not covered by TOPS.
Building Use - Act 426	\$48.00/\$48.00	The new building use fee was approved by the legislature in 2013. Proceeds are used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the campus. Not to exceed \$48 per semester. This building use fee-new is not covered by TOPS.
Technology Fee	\$75.00/\$75.00	The student technology fee was approved by the legislature in 1997. The primary purpose of this fee is for the maintenance and acquisition of computer and telecommunications equipment and software to expand technologies for the benefit of students. The student technology fee is not covered by TOPS.
Energy Surcharge	\$97.50/\$97.50	The energy fee provides funding to offset energy costs of the University. It was approved by the System Board in 2012 and is adjusted annually according to a formula based on actual costs. The energy fee is not covered by TOPS.
University-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Medical Service Counseling	\$30.00/\$30.00	This fee supports free counseling services to students.
Medical Service	\$24.00/\$24.00	This fee provides students with acute medical services.
Student Publication	\$12.00/\$12.00	This fee supports the Office of Student Publications, responsible for publishing editions of the student newspaper and yearbook.
Student Union Building	\$10.00/\$10.00	This fee supports the War Memorial Student Union.
Student Union Use	\$30.00/\$30.00	This fee supports student use of the War Memorial Student Union.
Health Center Building	\$6.00/\$6.00	This is a building use fee supporting the physical student health center on campus.
Student Records	\$5.00/\$5.00	This fee represents a semester fee charged to all undergraduate and graduate students for drops/adds, diploma and transcripts.
Institutional Evaluation	\$15.00/\$15.00	This fee is used to support evaluation activities and general education assessments.
Alumni	\$5.00/\$5.00	This fee supports SLU's alumni program.

Tinsley Memorial Loan Fund	\$0.15/\$0.15	This fee supports the Tinsley Memorial Loan Fund in order to provide emergency loans to qualified applicant students.
Student Technology/Resource	\$105.00/\$105.00	This fee provides funding for classes that have any online component and is used to support current technology needs and future enhancements.
Student Engagement & Success	\$135.00/\$135.00	This fee is intended to improve student retention and graduation rates.
Processing Fee	\$15.00/\$15.00	This is a general processing fee charged to all students enrolling at Southeastern.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Student Recreational Building Fee	\$20.00/\$20.00	This fee supports student recreational buildings, including the Pennington Student Activity Center.
Parking Garage	\$20.00/\$20.00	This fee supports construction and maintenance of the university parking garage.
Magazines	\$0.25/\$0.25	This fee supports the publication of two student creative and academic publications that are edited and produced by Southeastern students.
KSLU	\$5.00/\$5.00	This fee supports KSLU, the university's radio station.
Campus Activities Board	\$10.00/\$10.00	This fee supports the Campus Activity Board (CAB). CAB provides a wide range of programs to enrich the social and educational experiences of students.
Cheerleader	\$2.00/\$2.00	This fee supports the university's cheerleading program.
Theatre	\$2.00/\$2.00	This fee supports the university's theatre program.
Arts/Lecture	\$0.50/\$0.50	This fee supports the availability of art and lecture programming on campus. It is managed by the Lyceum Arts & Lectures Committee.
Intramural	\$12.00/\$12.00	This fee supports intramural sports programs at Southeastern University.
SGA Capital Outlay	\$5.00/\$5.00	This fee supports capital outlay funds. The Student Government Association provides these funds for campus beautification and renovation projects.
Student Government Assistantship	\$5.00/\$5.00	This fee provides financial support through student emergency loans and grants student organizations awards for approved projects.
Student Foundation Endowment Scholarship	\$0.75/\$0.75	This fee provides financial assistance for Southeastern student(s) who have demonstrated leadership qualities through involvement in University or community affairs.
Art Gallery	\$1.50/\$1.50	This fee supports the Contemporary Art Gallery in its mission to present national and regional exhibition, lectures, and workshops.
Lionette Spirit	\$2.00/\$2.00	This fee supports the university's dance team, the Lionettes.
Varsity Band Spirit	\$5.00/\$5.00	This fee supports the Varsity Band.
Student Government Association	\$7.50/\$7.50	This fee supports the Student Government Association (SGA). The SGA serves as a channel of communication between students and administration, student-focused projects and programs, and improving relations with the local community.
SLU Opera	\$2.00/\$2.00	This fee supports the Opera/Music Theatre Workshop program in staging full productions of both operas and Broadway musicals.
Concert Choir	\$2.00/\$2.00	This fee supports the Concert Choir, Southeastern's premiere choral ensemble's choral music ensemble.
Student Recreational Operating	\$21.00/\$21.00	This fee helps fund the operations of the Student Recreation Program.
Campus Shuttle System	\$12.00/\$12.00	This fee supports Lion Traxx, the campus shuttle bus service.

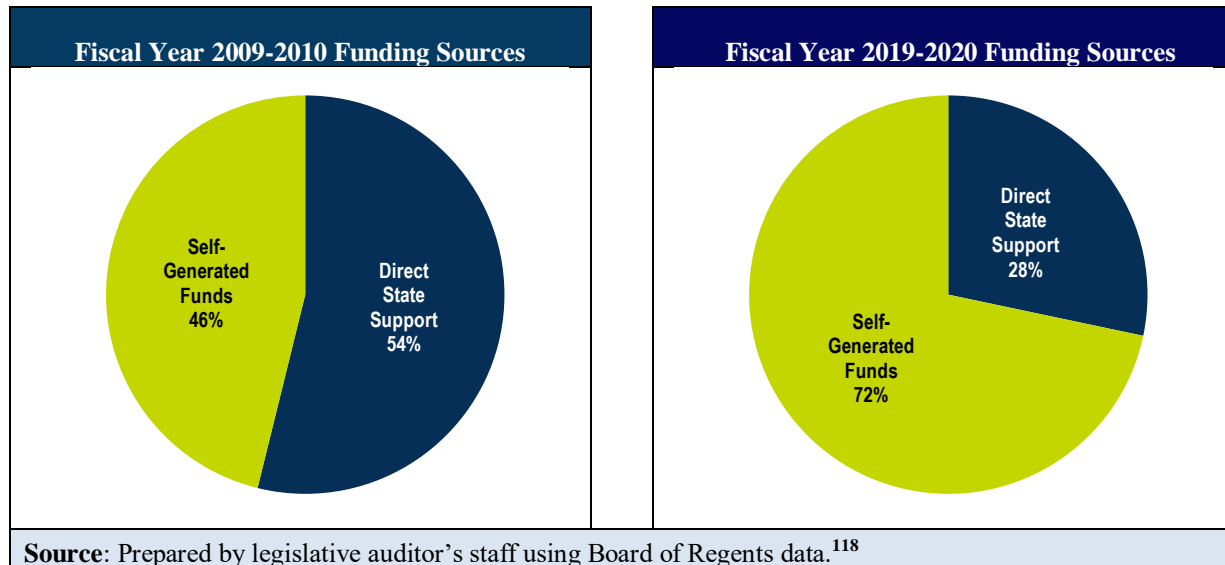
Student Union Expansion/Debt Service	\$34.00/\$34.00	This fee supports servicing of debt accrued to expand the War Memorial Student Union.
Student Union Expansion/Operations	\$10.00/\$10.00	This fee supports operations related to the expansion of the War Memorial Student Union.
Lions Athletic	\$100.00/\$100.00	This fee helps fund the operations of Lion Athletics.
Source: Prepared by legislative auditor's staff using information provided by Southeastern Louisiana University and the university website http://www.southeastern.edu .		



THE UNIVERSITY of NEW ORLEANS

The University of New Orleans Fiscal Year 2009-2010 2019-20 Funding Comparison Revenue Per Full-Time-Equivalent Student						
Period	In-State Tuition and Fees			Sources of Funding		
	Tuition	Fees	Total	Direct State Support	Self-Generated Funds ¹¹⁶	Total Funding per Student
FY 2009-2010	\$3,704	\$614	\$4,318	\$6,790	\$5,820	\$12,610
FY 2019-2020	\$6,090	\$3,264	\$9,354	\$4,251	\$10,763	\$15,014
% Change	64.4%	431.5%	116.6%	-37.4%	84.9%	19.1%

Source: Board of Regents,¹¹⁷ and U.S. Department of Education IPEDS system.



UNO Academic Year 2019-2020 (Undergraduate Resident, 15.0 Course Credit Hours Per Semester) ¹¹⁹		
Charge Type	Charge (Fall/Spring)	Academic Year Charge
Tuition:	\$3,045.19/\$3,045.19	\$6,090.38
Board-Assessed Fees:	481.55/\$481.55	\$963.10
University Self-Assessed Fees:	\$917.30/\$917.30	\$1,834.60
Student Self-Assessed Fees:	\$232.96/\$232.96	\$465.92

¹¹⁶ Self-generated funds include unrestricted self-generated revenues, including tuition and some student fees. The funds do not include restricted self-generated revenues such as State Grants and Contracts, Athletic revenue other than student fees, Endowment Income, etc.

¹¹⁷ Board of Regents. 2019. Operating Budget History FY 2008-2009 to Present. October 3. <https://regents.la.gov/wp-content/uploads/2019/11/HiEdBudgetHistoryBeginFY0809.xlsx>.

¹¹⁸ Board of Regents. 2019. Annual Mandatory Attendance Fees, FY 2019-20 Tuition and Fees Survey, Fall 2019. August 14. https://regents.la.gov/wp-content/uploads/2019/08/BOR-Fee_Detail_FY20.xlsx.

¹¹⁹ Prepared by legislative auditor's staff using data from the Board of Regents and information from Westlaw and other University of Louisiana System institutions.

Board-Assessed Fee Detail		
Fee	Charge (Fall/Spring)	Description
Other General	\$169.55/\$169.55	By Resolution of Board of Supervisors and/or Legislative Acts; Fees allocated to support all University Operations (e.g. Plant Maintenance & Operations, Academic Colleges, and Administrative Support Units).
Academic Excellence	\$120.00/\$120.00	The Academic Excellence Fee is used to enhance academic excellence at the University, including the hiring of faculty to teach additional course sections needed to meet student needs, reduce class sizes to improve the quality of instruction, operate instructional facilities to serve UNO's student population, and support services at the heart of the academic enterprise, notably libraries and computing. This fee is \$10.00 per credit hour with a maximum of \$120.00 per semester.
Operational Fee	\$69.00/\$69.00	The operational fee was imposed by the 2004 Legislature to cover unfunded state mandates. This includes increases in retirement system costs, health insurance costs not funded through the state general fund appropriation, and the enhancement of instructional programs at the University.
Building use	\$75.00/\$75.00	By Resolution of the Board of Supervisors and/or Legislative Acts; Fees allocated to support University renovation, repair, essential infrastructure and capital improvement projects.
Building Use-Act 426	\$48.00/\$48.00	The new building use fee was approved by the legislature in 2013. Proceeds are used to construct, acquire, repair, maintain, operate, or improve the facilities and physical infrastructure of the campus. Not to exceed \$48 per semester. This building use fee is not covered by TOPS.
University Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Energy Surcharge	\$150.00/\$150.00	This fee is used to meet energy costs which exceed the University's allotted energy budget. All funds collected are restricted and can only be applied to energy costs exceeding the energy budget. These funds are used only after all budgeted state dollars for utilities are expended. Utility costs are monitored in order to adjust the charge up or down as needed.
Registration Fee	\$10.00/\$10.00	A non-refundable fee is assessed to full-time and part-time students for completion of the registration process.
Auxiliary Plant	\$4.60/\$4.60	By Resolution of Board of Supervisors and/or Legislative Acts; Fees allocated to support the Auxiliary Plant Development, Maintenance, Improvements, and new equipment.
Student Retention Initiative	\$225.00/\$225.00	Student Retention Initiative Fee supports academic advisement by professional, dedicated advisors and supports the UNO Student Success Collaborative, a predictive analytic platform that supports degree completion, among other student success initiatives.
Athletics	\$100.00/\$100.00	By Resolution of Board of Supervisors and/or Legislative Acts; Fees allocated to support University Intercollegiate athletic program operations, scholarships, NCAA requirements.
University Center	\$12.70/\$12.70	By Resolution of Board of Supervisors and/or Legislative Acts; Fees allocated to support the Student Center.
Student Services	\$9.00/\$9.00	Fees allocated to support Student Services (i.e., Campus Activities, Student Life, Student Government, professional development, etc.)

Privateer Bucks	\$150.00/\$150.00	The Privateer Bucks are a Declining Balance Meal Plan that can be used at any campus dining location including The Galley (cafeteria), The Cove, Subway, Chick-Fil-A, Brewed Awakening, and all other locations. This fee will be placed on all full-time undergraduate student's account each Fall and Spring semester. Privateer Bucks will roll forward and can be used during a student's entire enrollment at the University.
Driftwood Newspaper	\$1.00/\$1.00	Fees are restricted to the Driftwood. The newspaper is produced solely by students of the University of New Orleans.
Privateers Spirit	\$75.00/\$75.00	The Fee supports the enhancement of the student experience at campus-life activities, including intercollegiate athletic events.
Campus Enhancement	\$180.00/\$180.00	Fee will be used to enhance the campus and improve its infrastructure. Planned projects include a walkway in the quadrangle area, making the front of the Earl K. Long Library more accessible to pedestrians, establishing speed control and safety measures on St. Anthony Street, and additional projects.
Student Self-Assessed Fee Details		
Fee	Charge (Fall/Spring)	Description
Technology	\$75.00/\$75.00	The Technology fee is dedicated to the acquisition, installation, maintenance, and intelligent use of state-of-the-art technology, solely for the purpose of supporting and enhancing student life while preparing graduates for the workplaces of the twenty-first century.
Student Health	\$70.36/\$70.36	By Resolution of the Board of Supervisors and/or Legislative Acts; Fees restricted for the purpose of providing student health care and related services.
Campus Beautification	\$2.00/\$2.00	By Resolution of Board of Supervisors and/or Legislative Acts; Fees restricted for development and maintenance of a Campus Park and other beautification projects.
Student Services Ref '87	\$35.60/\$35.60	By Resolution of the Board of Supervisors and/or Legislative Acts; in response to the Student Government Association referendum in 1987, University fees were increased and restricted for the planning, construction, furnishing, operation, maintenance, and subsidizing student use of a child care center on campus. Also, fees were restricted and increased for the provision of student services to improve the quality of student life on the UNO campus.
Wellness Center	\$50.00/\$50.00	The fees are restricted for the purpose of construction, operation, maintenance, and debt service for the Wellness Center at UNO.

**APPENDIX H:
COMPARISON OF FLAGSHIP TUITION AND FEE RANKINGS
FOR ACADEMIC YEAR 2019-20
SOUTHERN REGIONAL EDUCATION BOARD STATES**

State	Institution	In-State Tuition and Fees	In-State Tuition and Fees Rank	Out-of-State Tuition and Fees	Out-of-State Tuition and Fees Rank
AL	The University of Alabama	10,780	10	30,250	10
AR	University of Arkansas	9,384	12	25,872	14
DE	University of Delaware	14,280	2	35,710	5
FL	University of Florida	6,381	16	28,659	11
GA	University of Georgia	12,080	6	31,120	8
KY	University of Kentucky	12,360	5	30,680	9
LA	Louisiana State University and A. & M. College	11,962	7	28,639	12
MD	University of Maryland-College Park	10,779	11	36,891	3
MS	University of Mississippi	8,828	15	25,100	16
NC	University of North Carolina at Chapel Hill	8,980	13	36,159	4
OK	University of Oklahoma-Norman Campus	11,763	8	27,144	13
SC	University of South Carolina-Columbia	12,688	4	33,928	6
TN	The University of Tennessee-Knoxville	13,264	3	31,664	7
TX	The University of Texas at Austin	10,824	9	38,326	2
VA	University of Virginia-Main Campus	17,798	1	50,900	1
WV	West Virginia University	8,976	14	25,320	15

Source: Prepared by legislative auditor's staff using data from the U.S. Department of Education IPEDS and College Scorecard databases and the College Board.

**APPENDIX I:
INSTITUTIONAL RESPONSE TO COVID-19 REGARDING
UNDERGRADUATE MANDATORY* FEES**

Institution	Semesters Impacted	Response
LSU System		
LSU A&M	Summer and Summer Intersession 2020	Granted a 15% exemption on tuition and fees.
LSU Shreveport	Fall 2020	Lowered mandatory fees by 10%.
LSU Health Sciences Center New Orleans	Fall 2020	Fee exemption of \$1,800 for the Nurse Anesthesia Program.
LSU Alexandria, LSU Eunice, LSU Health Shreveport	N/A	No reductions in mandatory fees.
SU System		
Southern University and A&M College	Summer 2020	34 fees were suspended.
Southern University New Orleans	Fall 2020	Did not charge for parking decals, application fees, add/drop fees, or late fees, and assumed 1 month of housing and meals.
Southern University Shreveport	N/A	No reductions in mandatory fees.
UL System		
Southeastern Louisiana University	Summer 2020	Waived all student self-assessed fees and the non-resident fee.
Northwestern State University	Spring 2020	Did not charge installment or late payment fees.
McNeese State University	Spring and Summer 2020	Waived nonresident fees, electronic learning fees, bookstore late fees, and installment plan late fees for the Spring and Summer of 2020 only. Parking decal fees were waived for the Summer 2020 term only.
University of New Orleans	Fall 2020 and Spring 2021	Reduced its online (distance learning and extended campus) fees by 25%.
Louisiana Tech	Summer and Fall Quarter 2020 and Winter Quarter 2021	Suspended the online fee.
UL Monroe	Summer 2020, Fall 2020, and Spring 2021	All students were charged the online student tuition rate for the Summer 2020 term. The electronic course fee was waived for on-campus students enrolled in a web class for the Summer 2020, Fall 2020, and Spring 2021 terms.
UL Lafayette, Grambling, Nicholls	N/A	No reductions in mandatory fees.
LCTCS System		
Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, Elaine P. Nunez Community College, L.E. Fletcher Technical Community College, Louisiana Delta Community College, Northshore Technical Community College, Northwest Louisiana Technical Community College, River Parishes Community College, South Louisiana Community College, SOWELA Community College	Fall 2020 and Spring 2021	All LCTCS schools suspended online course fees.

* Some systems submitted fees that may not be mandatory fees, such as meal plan costs. We included all information provided by the systems in this chart, even if the fees were not mandatory fees.

Source: Prepared by legislative auditor's staff using information provided by Louisiana's public higher education systems.