

August 1, 1999

**IMPORTANT INFORMATION!!**

**MEMORANDUM**

**TO:** Business Officers  
North Carolina Community Colleges System

**FROM:** Larry Morgan, Director of Auditing & Accounting  
North Carolina Community Colleges System

**SUBJECT:** Reporting Tuition Remission Data

There continues to be a need to accurately account for the waiver of tuition and continuing education registration fees. A proper accounting of waivers will enable the State Board to clarify the impact of the waivers which the Board grants under the authority of GS 115D-5.

In order for the State Board to capture tuition and continuing education registration fee waiver information, it will be necessary for the colleges to adhere to the process for capturing tuition and registration fee waivers approved at the July 16, 1999, State Board meeting.

Tuition and registration fee waivers must continue to be reported as outlined in the Annual Reporting Plan published on the community college system's web page, (<http://www.ncccs.cc.nc.us>). This information must be reported in total for tuition and registration fee waivers as follows:

**WAIVER CATEGORY**

1. Volunteer Firemen
2. Paid Fire Dept. Personnel
3. Paid Law Enforcement Officers (including BLET)
4. Volunteer Rescue and Life Saving Dept. Personnel
5. Paid Rescue and Life Saving Dept. Personnel
6. Prison Inmates
7. Senior Citizens
8. Military Personnel

CC99-216  
E-Mail

9. Dual Enrollment

10. Other : Employees of the College, NC State Militia, CPR for Public School Personnel, Radio Emergency Associated Citizen Team (REACT), Patients in State Alcoholic Rehabilitation Centers, Full-Time Custodial Employees of the Department of Correction, Employees of the Department's Division of Adult Probation and parole, Employees of the Division of Youth Services of the Department of Health and Human Resources, Sheltered Workshop Clients, Clients of Adult Developmental Activity Programs, Students in Health and Human Services Development Programs, Juveniles - regardless of age- committed to the Division of Youth Services of the Department of Health and Human Services

If you have questions, please contact me at the number listed on this letterhead.

LLM/ahd

pc: Kennon Briggs  
Alice Smith  
Annette Dishner  
Presidents