## Florida Senate - 1999

**By** the Committee on Governmental Oversight and Productivity; and Senators Grant, Dyer, Laurent, Holzendorf and Horne

	302-1977-99
1	A bill to be entitled
2	An act relating to the State University System;
3	amending s. 121.35, F.S.; revising eligibility
4	for participation in the optional retirement
5	program for the system; amending ss. 239.117,
6	240.235, 240.35, F.S.; providing a fee
7	exemption for certain postsecondary students;
8	amending s. 240.2093, F.S.; providing a
9	restriction on the issuance of bonds by a
10	direct-support organization; amending s.
11	240.227, F.S.; defining the term "continuing
12	contract" for purposes of a university
13	president's contracting authority; amending s.
14	240.233, F.S.; providing for the recalculation
15	of grade-point averages; amending s. 240.289,
16	F.S.; authorizing institutions in the system to
17	accept credit cards and debit cards;
18	authorizing those institutions to absorb the
19	costs of using such cards; amending s. 240.299,
20	F.S.; providing a restriction on financing
21	agreements by direct-support organizations;
22	amending s. 243.19, F.S.; providing findings
23	for institutions for higher education; amending
24	s. 243.20, F.S.; redefining the terms "project"
25	and "cost"; defining the term "loan in
26	anticipation of tuition revenues"; amending s.
27	243.22, F.S.; authorizing loans in anticipation
28	of tuition revenues; amending s. 378.101, F.S.;
29	revising financial restrictions on the Florida
30	Institute of Phosphate Research and the
31	Phosphate Research Trust Fund; amending s.

1

1	381.0403, F.S.; transferring the program of
2	statewide medical education from the Board of
3	Regents to the Department of Health; amending
4	s. 413.613, F.S.; requiring reports by
5	institutions receiving funds from the Brain and
6	Spinal Cord Injury Rehabilitation Trust Fund;
7	repealing provisions relating to the program
8	review process; amending s. 471.005, F.S.;
9	redefining the term "engineering"; repealing s.
10	240.5335, F.S., relating to the Women's
11	Athletics Trust Fund; providing an effective
12	date.
13	
14	Be It Enacted by the Legislature of the State of Florida:
15	
16	Section 1. Paragraph (a) of subsection (2) of section
17	121.35, Florida Statutes, 1998 Supplement, is amended to read:
18	121.35 Optional retirement program for the State
19	University System
20	(2) ELIGIBILITY FOR PARTICIPATION IN OPTIONAL
21	PROGRAM
22	(a) Participation in the optional retirement program
23	provided by this section shall be limited to persons who are
24	otherwise eligible for membership in the Florida Retirement
25	System; who are employed or appointed for no less than one
26	academic year; and who are employed in one of the following
27	State University System positions:
28	1. Positions classified as instructional and research
29	faculty which are exempt from the career service under the
30	provisions of s. 110.205(2)(d).
31	
	2

2

## **Florida Senate - 1999** 302-1977-99

1 2. Positions classified as administrative and 2 professional which are exempt from the career service under 3 the provisions of s. 110.205(2)(d)., provided that only those 4 positions that are included in the State University System 5 Executive Service, or those which the division determines meet б the following criteria, shall be eligible to participate: The duties and responsibilities of the position shall include 7 8 either the formulation, interpretation, or implementation of 9 academic policies, or the performance of functions which are 10 unique or specialized within higher education and which 11 frequently involve the support of the academic mission of the university; and recruiting to fill vacancies in the position 12 shall be conducted within the national or regional market. 13 The employer shall submit an application, including a 14 certification that the position meets the criteria for 15 eligibility, to the division for each administrative and 16 17 professional position not in the Executive Service for which it seeks eligibility for the optional retirement program. 18 19 3. The Chancellor and the university presidents. Section 2. Paragraph (c) of subsection (4) of section 20 21 239.117, Florida Statutes, 1998 Supplement, is amended to 22 read: 23 239.117 Postsecondary student fees.--24 (4) The following students are exempt from the payment of registration, matriculation, and laboratory fees: 25 26 (c) A student for whom the state is paying a foster 27 care board payment pursuant to s. 409.145(3) or pursuant to 28 parts II and III of chapter 39, for whom the permanency 29 planning goal pursuant to part III of chapter 39 is long-term foster care or independent living, or who is adopted from the 30 31 Department of Children and Family Services after May 5 3

1 December 31, 1997. Such exemption includes fees associated 2 with enrollment in vocational-preparatory instruction and 3 completion of the college-level communication and computation 4 skills testing program. Such exemption shall be available to 5 any student adopted from the Department of Children and Family Services after May 5 December 31, 1997; however, the exemption б 7 shall be valid for no more than 4 years after the date of 8 graduation from high school.

9 Section 3. Paragraph (a) of subsection (5) of section 10 240.235, Florida Statutes, 1998 Supplement, is amended to 11 read:

240.235 Fees.--

12

13 (5)(a) Any student for whom the state is paying a 14 foster care board payment pursuant to s. 409.145(3) or parts II and III of chapter 39, for whom the permanency planning 15 goal pursuant to part III of chapter 39 is long-term foster 16 17 care or independent living, or who is adopted from the 18 Department of Children and Family Services after May 5 19 December 31, 1997, shall be exempt from the payment of all 20 undergraduate fees, including fees associated with enrollment in college-preparatory instruction or completion of 21 college-level communication and computation skills testing 22 programs. Before a fee exemption can be given, the student 23 24 shall have applied for and been denied financial aid, pursuant 25 to s. 240.404, which would have provided, at a minimum, payment of all undergraduate fees. Such exemption shall be 26 available to any student adopted from the Department of 27 28 Children and Family Services after May 5 December 31, 1997; 29 however, the exemption shall be valid for no more than 4 years after the date of graduation from high school. 30 31

4

## **Florida Senate - 1999** 302-1977-99

1 Section 4. Paragraph (a) of subsection (2) of section 2 240.35, Florida Statutes, 1998 Supplement, is amended to read: 3 240.35 Student fees.--Unless otherwise provided, the 4 provisions of this section apply only to fees charged for 5 college credit instruction leading to an associate in arts б degree, an associate in applied science degree, or an 7 associate in science degree and noncollege credit 8 college-preparatory courses defined in s. 239.105. 9 (2)(a) Any student for whom the state is paying a 10 foster care board payment pursuant to s. 409.145(3) or parts 11 II and III of chapter 39, for whom the permanency planning goal pursuant to part III of chapter 39 is long-term foster 12 care or independent living, or who is adopted from the 13 Department of Children and Family Services after May 5 14 15 December 31, 1997, shall be exempt from the payment of all undergraduate fees, including fees associated with enrollment 16 17 in college-preparatory instruction or completion of the 18 college-level communication and computation skills testing 19 program. Before a fee exemption can be given, the student 20 shall have applied for and been denied financial aid, pursuant to s. 240.404, which would have provided, at a minimum, 21 payment of all student fees. Such exemption shall be available 22 to any student adopted from the Department of Children and 23 24 Family Services after December 31, 1997; however, the exemption shall be valid for no more than 4 years after the 25 date of graduation from high school. 26 27 Section 5. Subsection (2) of section 240.2093, Florida 28 Statutes, is amended to read: 29 240.2093 Board of Regents; issuance of bonds pursuant 30 to s. 11(e), Art. VII, State Constitution .--31

5

1 (2) The Board of Regents may approve the issuance of 2 revenue bonds or other forms of indebtedness by a 3 direct-support organization when such revenue bonds or other 4 forms of indebtedness are used to finance or refinance capital 5 projects which are to provide facilities necessary and б desirable to serve the needs and purposes of the university, 7 as determined by the systemwide strategic plan adopted by the 8 Board of Regents, and, when the state will be asked for 9 operating funds or funds to purchase the facility, upon approval of the project when the project has been approved by 10 11 the Legislature. Approval of such bonds is subject to s. 12 243.151. Section 6. Subsection (12) of section 240.227, Florida 13 Statutes, 1998 Supplement, is amended to read: 14 240.227 University presidents; powers and duties.--The 15 president is the chief administrative officer of the 16 17 university and is responsible for the operation and administration of the university. Each university president 18 19 shall: 20 (12) Approve and execute contracts for the acquisition 21 of commodities, goods, equipment, services, leases of real and personal property, and construction to be rendered to or by 22 the university, provided such contracts are made pursuant to 23 24 rules of the Board of Regents, are for the implementation of 25 approved programs of the university, and do not require expenditures in excess of \$1 million. The acquisition may be 26 made by installment or lease-purchase contract. 27 Such 28 contracts may provide for the payment of interest on the 29 unpaid portion of the purchase price. Notwithstanding any other provisions of this subsection, university presidents 30 31 shall comply with the provisions of s. 287.055 for the 6

1	procurement of professional services and may approve and
2	execute all contracts for planning, construction, and
3	equipment for projects with building programs and construction
4	budgets approved by the Board of Regents. For the purposes of
5	a university president's contracting authority, a "continuing
6	contract for professional services under the provisions of s.
7	287.055 is one in which construction costs do not exceed \$1
8	million or the fee for study activity does not exceed
9	\$100,000.
10	Section 7. Subsection (8) is added to section 240.233,
11	Florida Statutes, 1998 Supplement, to read:
12	240.233 Universities; admissions of studentsEach
13	university shall govern admissions of students, subject to
14	this section and rules of the Board of Regents.
15	(8) A Florida resident who is denied admission as an
16	undergraduate to a state university for failure to meet the
17	high school grade-point-average requirement may appeal the
18	decision to the university and request a recalculation of the
19	grade point average including in the revised calculation the
20	grades earned in up to three credits of advanced fine arts
21	courses. The university shall provide the student with a
22	description of the appeals process at the same time as
23	notification of the admissions decision. The university shall
24	recalculate the student's grade point average using the
25	additional courses and advise the student of any changes in
26	the student's admission status. For purposes of this section,
27	fine arts courses include courses in music, drama, painting,
28	sculpture, speech, debate, or a course in any art form that
29	requires manual dexterity. Advanced level fine arts courses
30	include fine arts courses identified in the course code
31	directory as Advanced Placement, pre-International
	7

7

1 Baccalaureate, or International Baccalaureate, or fine arts 2 courses taken in the third of fourth year of a fine arts 3 curriculum. Section 8. Section 240.289, Florida Statutes, is 4 5 amended to read: 6 240.289 Credit card, charge card, and debit card use 7 in university system; authority.--8 (1) The several universities in the State University System are authorized, pursuant to s. 215.322, to enter into 9 10 agreements and accept credit card, charge card, or debit card 11 payments as compensation for goods, services, tuition, and fees in accordance with rules established by the Board of 12 13 Regents. (2) In addition, the several universities are also 14 15 authorized to accept credit cards and debit cards for the payment of tuition and fees without the imposition of a 16 17 convenience fee for such card services. The costs incurred by the several universities in accepting credit cards and debit 18 19 cards may be absorbed by the universities as a cost of doing 20 business. The universities may use any source of nonappropriated funds to cover the costs of accepting such 21 cards. Universities also may negotiate credit card contracts 22 and debit card contracts with financial institutions whereby a 23 24 compensating balance may be placed on deposit with the 25 financial institutions to cover the costs of accepting credit cards and debit cards. The several universities may accept 26 27 credit card or debit card payments at any location where 28 compensation is received for goods, services, tuition, or 29 fees, whether the payor makes payment in person or by 30 electronic means. 31

1 Section 9. Subsection (5) of section 240.299, Florida Statutes, 1998 Supplement, is amended to read: 2 3 240.299 Direct-support organizations; use of property; board of directors; audit; facilities.--4 5 (5) FACILITIES.--In addition to issuance of bonds б indebtedness pursuant to s. 240.2093(2), each direct-support 7 organization is authorized to enter into agreements to 8 finance, design and construct, lease, lease-purchase, 9 purchase, or operate facilities necessary and desirable to 10 serve the needs and purposes of the university, as determined 11 by the systemwide strategic plan adopted by the Board of Regents, upon approval of such agreements by the Board of 12 13 Regents and, when the state will be asked for operating funds 14 or funds to purchase the facility, approval of the project by 15 the Legislature. Such agreements are subject to the provisions of s. 243.151. 16 17 Section 10. Paragraph (i) of subsection (1) and paragraph (f) of subsection (3) of section 378.101, Florida 18 19 Statutes, are amended to read: 378.101 Florida Institute of Phosphate Research.--20 (1) There is created a Florida Institute of Phosphate 21 22 Research, which is empowered: 23 (i) To administer the Phosphate Research Trust Fund 24 and to expend funds therefrom for its administration and for 25 carrying out the purposes set forth in this section. The Phosphate Research Trust Fund shall not be subject to the 26 service charge imposed pursuant to chapter 215. 27 28 (2) The institute may develop work products relating 29 to research which is subject to trademark, copyright, or patent protection. Notwithstanding any law to the contrary, 30 31 the institute may: 9

## **Florida Senate - 1999** 302-1977-99

1	(f) Do all acts necessary to exercise its powers and
2	perform its duties. Any action taken by the institute in
3	securing or exploiting such patents, copyrights, or trademarks
4	shall, within 30 days, be reported in writing to the
5	Department of State. Any proceeds received by the institute
6	under this subsection shall be deposited in an established
7	account of the not-for-profit foundation of the State
8	University System institution with administrative
9	responsibility for the institute the Phosphate Research Trust
10	<del>Fund</del> for use <u>consistent with</u> <del>as provided by</del> law <u>and the</u>
11	mission of the institute.
12	Section 11. Section 243.19, Florida Statutes, is
13	amended to read:
14	243.19 Findings and declaration of necessityIt is
15	declared that for the benefit of the people of the state, the
16	increase of their commerce, welfare, and prosperity, and the
17	improvement of their health and living conditions, it is
18	essential that this and future generations of youth be given
19	the fullest opportunity to learn and to develop their
20	intellectual and mental capacities; that it is essential that
21	institutions for higher education within each county in the
22	state be provided with appropriate additional means to assist
23	such youth in achieving the required levels of learning and
24	development of their intellectual and mental capacities; <del>and</del>
25	that it is the purpose of this part to provide a measure of
26	assistance and an alternate method to enable institutions of
27	higher education in each county of this state to provide the
28	facilities and structures which are sorely needed to
29	accomplish the purposes of this part; and that it is essential
30	to provide additional assistance to institutions for higher
31	education by enabling those institutions to coordinate their
	10

budgetary needs with the timing of receipt of tuition revenues 1 2 in a manner similar to programs authorized for school 3 districts within the state. The necessity in the public interest of the provisions hereinafter enacted is hereby 4 5 declared as a matter of legislative determination. б Section 12. Subsections (5) and (6) of section 243.20, 7 Florida Statutes, are amended and subsection (10) is added to that section to read: 8 243.20 Definitions.--The following terms, wherever 9 10 used or referred to in this part shall have the following 11 respective meanings, unless a different meaning clearly appears from the context: 12 "Project" means a structure suitable for use as a 13 (5) 14 dormitory or other housing facility, dining hall, student union, administration building, academic building, library, 15 laboratory, research facility, classroom, athletic facility, 16 17 health care facility, and maintenance, storage, or utility facility, and other structures or facilities related thereto, 18 19 or required thereto, or required or useful for the instruction 20 of students, or the conducting of research, or the operation of an institution for higher education, including parking and 21 other facilities or structures, essential or convenient for 22 the orderly conduct of such institution for higher education 23 24 and shall also include equipment and machinery and other 25 similar items necessary or convenient for the operation of a particular facility or structure in the manner for which its 26 use is intended but shall not include such items as books, 27 28 fuel, supplies or other items which are customarily deemed to 29 result in a current operating charge. The term also includes a loan anticipation of tuition revenues by an institution for 30 31 higher education.

i	
1	(6) "Cost," as applied to a project or any portion
2	thereof financed under the provisions of this part, embraces
3	all or any part of the cost of construction and acquisition of
4	all lands, structures, real or personal property, rights,
5	rights-of-way, franchises, easements and interests acquired or
6	used for a project, the cost of demolishing or removing any
7	buildings or structures on land so acquired, including the
8	cost of acquiring any lands to which such buildings or
9	structures may be removed, the cost of all machinery and
10	equipment, financing charges, interest prior to, during and
11	for a period of 30 months after completion of such
12	construction, provisions for working capital, reserves for
13	principal and interest and for extensions, enlargements,
14	additions and improvements, cost of engineering, financial and
15	legal services, plans, specifications, studies, surveys,
16	estimates of cost and of revenues, administrative expenses,
17	expenses necessary or incident to determining the feasibility
18	or practicability of constructing the project and such other
19	expenses as may be necessary or incident to the construction
20	and acquisition of the project, the financing of such
21	construction and acquisition and the placing of the project in
22	operation. In the case of a loan in anticipation of tuition
23	revenues, the term "cost" means the amount of the loan in
24	anticipation of revenues which does not exceed the amount of
25	tuition revenues anticipated to be received by the borrowing
26	institutions for higher education in the 1-year period
27	following the date of the loan, plus costs related to the
28	issuance of the loans, or bonds, the proceeds of which fund
29	the loans, and any related cost of debt service reserve funds
30	associated therewith.
31	

12

1	(10) "Loan in anticipation of tuition revenues" means
2	a loan to an institution for higher education under
3	circumstances in which tuition revenues anticipated to be
4	received by the institution in any budget year are estimated
5	to be insufficient at any time during the budget year to pay
6	the operating expenses or other obligations of the institution
7	in accordance with the budget of the institution. The loans
8	are permitted within guidelines adopted by the authority
9	consistent with the provisions for similar loans undertaken by
10	school districts under s. 237.151, excluding provisions
11	applicable to the limitations on borrowings relating to the
12	levy of taxes and the adoption of budgets in accordance with
13	law applicable solely to school districts.
14	Section 13. Subsection (12) of section 243.22, Florida
15	Statutes, is amended to read:
16	243.22 Powers of authorityThe purpose of the
17	authority shall be to assist institutions for higher education
18	in the construction, financing, and refinancing of projects,
19	and for this purpose the authority is authorized and
20	empowered:
21	(12) To make loans to any participating institution
22	for higher education for the cost of a project, including a
23	loan in anticipation of tuition revenues, in accordance with
24	an agreement between the authority and the participating
25	institution for higher education; provided no such loan shall
26	exceed the total cost of the project as determined by the
27	participating institution for higher education and approved by
28	the authority.
29	Section 14. Paragraphs (a) and (b) of subsection (3),
30	subsection (4), paragraph (d) of subsection (5), and
31	
	13

**Florida Senate - 1999** 302-1977-99

1 subsection (6) of section 381.0403, Florida Statutes, are 2 amended to read: 3 381.0403 The Community Hospital Education Act .--4 (3) PROGRAM FOR COMMUNITY HOSPITAL EDUCATION; STATE 5 AND LOCAL PLANNING. -б (a) There is established under the Department of 7 Health Board of Regents a program for statewide medical 8 education. It is intended that continuing medical education 9 programs for interns and residents be established on a 10 statewide basis. The program shall provide financial support 11 for interns and residents based on policies recommended and approved by the Community Hospital Education Council, herein 12 13 established, and the Department of Health Board of Regents. 14 (b) Medical institutions throughout the state may apply to the Community Hospital Education Council for 15 grants-in-aid for financial support of their approved 16 17 Recommendations for funding of approved programs programs. 18 shall be forwarded to the Department of Health Board of 19 Regents. (4) FAMILY PRACTICE RESIDENCIES.--In addition to the 20 programs established in subsection (3), the Community Hospital 21 22 Education Council and the Department of Health Board of Regents shall establish an ongoing statewide program of family 23 24 practice residencies. The administration of this program shall be in the manner described in this section. 25 (5) COUNCIL AND DIRECTOR.--26 27 The Secretary of Health Chancellor of the State (d) 28 University System shall designate an administrator to serve as 29 staff director. The council shall elect a chair from among its 30 membership. Such other personnel as may be necessary to carry 31

14

1 out the program shall be employed as authorized by the 2 Department of Health Board of Regents. 3 DEPARTMENT OF HEALTH BOARD OF REGENTS; (6) STANDARDS. --4 5 (a) The Department of Health Board of Regents, with 6 recommendations from the council, shall establish standards 7 and policies for the use and expenditure of medical education 8 funds appropriated pursuant to subsection (7) for a program of 9 community hospital education. The board shall establish 10 requirements for hospitals to be qualified for participation 11 in the program which shall include, but not be limited to: Submission of an educational plan and a training 12 1. schedule. 13 A determination by the council to ascertain that 14 2. 15 each portion of the program of the hospital provides a high degree of academic excellence and is accredited by the 16 17 Accreditation Council for Graduate Medical Education of the 18 American Medical Association or is accredited by the American 19 Osteopathic Association. 20 3. Supervision of the educational program of the 21 hospital by a physician who is not the hospital administrator. 22 (b) The Department of Health Board of Regents shall periodically review the educational program provided by a 23 24 participating hospital to assure that the program includes a reasonable amount of both formal and practical training and 25 that the formal sessions are presented as scheduled in the 26 plan submitted by each hospital. 27 28 Section 15. Subsections (3) and (4) of section 29 413.613, Florida Statutes, are amended to read: 413.613 Brain and Spinal Cord Injury Rehabilitation 30 31 Trust Fund.--

15

1 (3) Annually, 5 percent of the revenues deposited monthly in the fund pursuant to s. 318.21(2)(d) shall be 2 3 appropriated to the University of Florida and 5 percent to the University of Miami for spinal cord injury and brain injury 4 5 research. The amount to be distributed to the universities б shall be calculated based on the deposits into the fund for 7 each quarter in the fiscal year, but may not exceed \$500,000 8 per university per year. Funds distributed under this 9 subsection shall be made in quarterly payments at the end of 10 each quarter during the fiscal year. Each university receiving 11 funding under this subsection shall produce an annual report of research activities and findings, including an executive 12 summary, which must be submitted to the President of the 13 Senate, the Speaker of the House of Representatives, the 14 Secretary of the Department of Labor and Employment Security, 15 and the Board of Regents by September 1. 16 17 (4) The Board of Regents shall establish a program review process and may allocate up to \$10,000 of such funds 18 19 for an overall program review which would include: a 20 prospective program plan with goals, research design and proposed outcomes, and an annual report of research activities 21 22 and findings. Prospective program plans shall be submitted to the Board of Regents, and funds shall be released upon 23 24 acceptance of the proposed program plans. The annual report of research activities and findings shall be submitted to the 25 Board of Regents, with the executive summaries submitted to 26 27 the President of the Senate, the Speaker of the House of 28 Representatives, and the secretary of the Department of Labor 29 and Employment Security. 30 Section 16. Subsection (6) of section 471.005, Florida 31 Statutes, is amended to read:

16

1 471.005 Definitions.--As used in ss. 471.001-471.037, 2 the term: 3 "Engineering" includes the term "professional (6) engineering" and means any service or creative work, the 4 5 adequate performance of which requires engineering education, б training, and experience in the application of special 7 knowledge of the mathematical, physical, and engineering 8 sciences to such services or creative work as consultation, investigation, evaluation, planning, and design of engineering 9 10 works and systems, planning the use of land and water, 11 teaching of the principles and methods of engineering design, engineering surveys, and the inspection of construction for 12 13 the purpose of determining in general if the work is proceeding in compliance with drawings and specifications, any 14 of which embraces such services or work, either public or 15 private, in connection with any utilities, structures, 16 17 buildings, machines, equipment, processes, work systems, projects, and industrial or consumer products or equipment of 18 19 a mechanical, electrical, hydraulic, pneumatic, or thermal 20 nature, insofar as they involve safeguarding life, health, or property; and includes such other professional services as may 21 be necessary to the planning, progress, and completion of any 22 engineering services. A person who practices any branch of 23 24 engineering; who, by verbal claim, sign, advertisement, 25 letterhead, or card, or in any other way, represents himself or herself to be an engineer or, through the use of some other 26 title, implies that he or she is an engineer or that he or she 27 is registered under ss. 471.001-471.037; or who holds himself 28 29 or herself out as able to perform, or does perform, any engineering service or work or any other service designated by 30 31 the practitioner which is recognized as engineering shall be

17

**Florida Senate - 1999** 302-1977-99

construed to practice or offer to practice engineering within the meaning and intent of ss. 471.001-471.037. Section 17. Section 240.5335, Florida Statutes, is repealed. Section 18. This act shall take effect July 1, 1999. б STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR SB 1924 Changes the date for eligibility for university fee waivers for certain persons in the foster care system or who have been adopted from the Department of Children and Family Services. The date is changed from December 31, 1997 to May 5, 1997. Provides for a limited appeals process for Florida residents who are denied admission as an undergraduate to a state university for failure to meet the high school grade point average requirement. Defines the term "project" in s. 243.20(5), F.S., to include a loan in anticipation of tuition revenues by an institution for higher education. Defines the phrase "loan in anticipation of tuition revenues."