



**2020 Supplemental Forms Instructions**  
November 2020 Collection

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## **Introduction to 2020 Supplemental Forms Collection Cycle**

Welcome to another year of the Supplemental Forms. Thank you for taking the time during your busy schedules to complete these forms each year. If you have suggestions for improving any aspect of the Supplemental Forms, please let the Coordinating Commission know.

### **2020 Collection Schedule**

#### **Forms distributed week of September 7<sup>th</sup>, due November 19<sup>th</sup>**

- Enrollment and Tuition Summary
- Student Fee Schedule
- Student Financial Aid
- Cash Fund Revenue Summary (required by AS-Budget Division and Legislative Fiscal Office)

#### **Forms distributed week of September 7<sup>th</sup>, due January 21<sup>st</sup>**

- Enrollment by Campus
- Operations & Maintenance Summary
- Tuition Rate Schedule
- Distance Education

### **SHEEO'S SHEF Survey**

As Nebraska's representative in the State Higher Education Executive Officers Association (SHEEO), the Coordinating Commission submits various enrollment, tuition, and financial aid data for the organization's annual State Higher Education Finance (SHEF) survey. The Commission uses the data collected in the November forms to complete this survey, which is typically due in late November.

### **General Notes about 2020 Forms**

- Any fields grayed-out are calculated fields and any blacked-out fields do not require information be entered.
- Certain descriptive fields are protected and not able to be changed since there are additional columns hidden that include previous year's data. This is especially true for the Student Financial Aid form
- The reporting period for the forms is from July 1 to June 30.

### **Contact**

For questions regarding Supplemental Forms, please contact:

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## **Enrollment & Tuition Summary (4-year institutions)**

### **Changes for 2020**

None

### **Purpose**

This form is used to gather information to complete the SHEEO SHEF survey prior to data being available in IPEDS.

### **Instructions for Completion**

- Report fiscal year unduplicated headcount and credit hours by student level and subdivided by residency status. Report gross tuition only by student level. Distance/online courses should be reported in the appropriate resident or non-resident classification.
  - Fiscal year FTE is derived from reported credit hours using 30 credit hours for undergraduate students and 24 for graduate and first professional students.
- Of the undergraduate enrollment reported, please also report preparatory/remedial enrollment as well as dual enrollment. Because both categories are subsets of the total undergraduate enrollment, preparatory/remedial and dual enrollment figures should already be accounted for in total undergraduate enrollment. If your institution counts preparatory/remedial as contact hours, report these under the credit hour columns and note that you did so in the comments. The Commission will adjust the FTE calculations upon receiving the form.
  - As defined by the Nebraska Department of Education, **dual enrollment** comprises students simultaneously taking courses in which they earn academic credit that may be applied both toward high school graduation requirements (or at least will be placed on their high school transcript), as well as applied toward graduation at your post-secondary institution (or at least will be placed on the post-secondary transcript).
- **UNMC:** Report enrollment and tuition, including refunds and remissions/waivers, separately for each of the following colleges: College of Pharmacy, College of Dentistry, College of Medicine, College of Nursing, College of Public Health, and College of Allied Health.
- Credits transferred between branch campuses should be shown as part of the enrollment at the campus where funding for those credit courses is budgeted. For example, all nursing students at UNL and UNK would be included in the UNMC report.
- Gross tuition income and remissions/waivers reported for the academic year on this form should be within one percent of gross tuition income reported on the Cash Fund Revenue Summary form.

- Report credit hours for which a class or other supervised instruction was actually conducted. Credit or contact hours generated through testing out, transfer, auditing classes, or unsupervised study **should not to be reported**.
- Do not report Continuing Education Units.

## **Enrollment & Tuition Summary** (2-year institutions)

### **Changes for 2020**

None

### **Purpose**

This form is used to gather information to complete the SHEEO SHEF survey prior to data being available in IPEDS.

### **Instructions for Completion**

- Select the correct calendar year basis – semester or quarter as FTE will be calculated from reported credit hours and contact hours using 45 quarter credit hours, 30 semester credit hours, and 900 contact hours.
- Report fiscal year unduplicated headcount, credit hours and contact hours (both credit and non-credit) split between reimbursable for state aid and non-reimbursable for state aid and subdivided by residency status. Report gross tuition only by student level. Distance/online courses should be reported in the appropriate resident or non-resident classification.
- Of the reimbursable enrollment reported, please also report preparatory/remedial enrollment as well as dual enrollment. Because both categories are subsets of the total reimbursable enrollment, preparatory/remedial and dual enrollment figures should already be accounted for in total undergraduate enrollment.
  - As defined by the Nebraska Department of Education, **dual enrollment** comprises students simultaneously taking courses in which they earn academic credit that may be applied both toward high school graduation requirements (or at least will be placed on their high school transcript), as well as applied toward graduation at your post-secondary institution (or at least will be placed on the post-secondary transcript).
- Report credit hours for which a class or other supervised instruction was actually conducted. Credit or contact hours generated through testing out, transfer, auditing classes, or unsupervised study **should not be reported.**
- Do not report Continuing Education Units.

## **Student Fee Schedule**

### **Changes for 2020**

None

### **Purpose**

This form is used to gather information to complete the SHEEO SHEF survey prior to data being available in IPEDS.

### **Instructions for Completion**

#### **For fees collected during the previous academic year (2019-2020):**

- Update fee rate and unit for 2019-2020 academic year. If rate has been discontinued, enter “0” for the rate and select “DSC” from the drop down menu for the unit.
- Report revenue received from fee charges during 2019-2020 academic year.

#### **For new fees introduced during current academic year (2020-2021):**

- Determine whether fee is mandatory or non-mandatory. A mandatory fee is a charge required of all students, regardless of program or level, for matriculation. All other fees should be reported as non-mandatory. Do not list tuition. Fee should be for a full-time student, unless noted otherwise.
- Select appropriate revenue classification (unrestricted general, unrestricted auxiliary/operational, or restricted) from the drop down menu.
  - If you are unsure of classification, check the AICPA Audit Guide or NACUBO publications. Do not indicate that a revenue source is restricted unless there are externally imposed restrictions on the use of the funds. Internal designations that can be made by a governing board do not constitute restrictions according to AICPA and NACUBO.
- Indicate the Program Classification Structure subprogram number from which the fee income will most likely be expended. Please see Appendix A for list of PCS subprograms.
- Report rate and select appropriate unit from the drop down menu. See Appendix B for list of units, explanations, and examples.

## Student Financial Aid

### Changes for 2020

None

### Purpose

This form is used to complete the NASSGAP financial aid survey.

### Instructions for Completions

For each financial aid award granted during 2018-2019 academic year:

- If the award is new, insert a row above the designated area and enter the name of the new award.
- Report number of students receiving award (Headcount).
- Report funding source breakdown for each award (tuition waivers, institution, state, federal or other). There should be no duplication of funds between these funding sources. Tuition waivers should be extracted and reported separately from other funding source categories. The total value of each award will be derived from the sum of these totals.
- Report amount awarded to Nebraska residents. Amount awarded to Nebraska residents cannot be greater than total value of award. If the aid can only be awarded to Nebraska residents, the Total Value amount and the Amount to Nebraska Residents should equal. **The Amount to Nebraska Residents should be the actual amount awarded and not a calculated amount.**
- Complete numbers 1, 2, 3, 5, and 10 in the data calculations table at the bottom of the form.
- Total remissions/waivers amount reported on this form should be within one percent of total remissions/waivers amount reported on the Cash Fund Revenue Summary form and the Enrollment & Tuition form.
- **Please note:** To maintain consistency in the reporting of similar awards across institutions, the Commission may have reclassified some of the awards reported on last year's form.

## **Cash Fund Revenue Summary** (required by AS-Budget Division and Legislative Fiscal Office)

### **Changes for 2020**

None

**UNL/IANR:** please submit separate forms for UNL less IANR, IANR, and UNL + IANR. None of these forms, however, should include NCTA, which is reported separately in its own form

The Cash Fund Revenue Summary may be substituted for the State Fund Analysis Form/Report 102, if you prefer. It is also acceptable to format the Form/Report 102A in the attached using the 20000 fund option. Note that, at your discretion, remissions may be labeled “State” or “Local” funded “scholarships”; and, remissions are no longer treated as expenditures, per the change in GASB reporting requirements. In completing the form, information should be supplied for five years and the appropriate NCHEMS subprogram should be filled in. Gross tuition revenue should include remissions. Subtract refunds and the amount of State General Fund remissions from gross tuition income to obtain Subtotal A – Gross Tuition Less Remission and Refunds. Student fees should be identified separately in the manner in which the institution maintains records of the various fees. Examples have been included; others can be added. Other income should be subtotaled (at C). Then sum amounts A through C. Add unencumbered balance carried forward (from the top of the page). Lines have been left for expenditures, encumbrances, and necessary reserve. The reserve should be for cash-flow purposes. The unencumbered year-end balance (Available Balance) should be listed as carryover unencumbered balance into the following fiscal year. It should be estimated in FY 22 and FY 23.

Narrative may be included on Form/Report 70-A (or immediately following this form) to provide details or clarification concerning revenue estimates and estimated necessary reserve. The necessary reserve is the amount necessary to meet the cash flow requirements as estimated by each campus. An explanation of the rationale for the level of necessary reserve should be included in the narrative, and a system-wide policy statement is preferable.

At the bottom of the form, is PCS 1-7 cash fund expenditures. This provides a reconciliation to Total Cash Funds on the Forms/Reports 100-A and 101-A. Note that the Form 102 and this form are similar in that they both attempt to arrive at a total expendable revenue figure for the fiscal years listed.

Under Student Fees, the NU Facilities Fee revenue and transfer out (to the capital construction fund at UNL/UNCA, #25200) should be shown. The expenditures from the facility fee fund revenue should be shown on the 70-A narrative form, which shows the expenditure of cash fund transfers for LB 309 match, maintenance, renovations, ADA, etc., on a separate line. If you have a facility fee, but it should be in another fund or fund group, please show it there.

**NOTE:** The form should include only continuation revenue. Increased revenue associated with new or expanded programs should be shown only with such programs and be fully explained in the narrative. Note also, that the first line on the form “Unencumbered Balance Carried Forward,” is included to help alleviate problems which have arisen in the past. The total available balance plus reserve found on the bottom of column one should appear as the unencumbered balance carried forward at the top of column two, etc.

## Appendix A: Program Classification Structure (PCS)

1.0 Instruction	2.0 Research	3.0 Public Service	4.0 Academic Support	5.0 Student Service	6.0 Institutional Administration	7.0 Physical Plant Operations	8.0 Student Financial	9.0 Independent Operation
1.1 General Academic Instruction  1.2 Vocational/ Technical Instruction (Degree-related)  1.3 Requisite Preparatory/ Remedial Instruction  1.4 General Studies (Non-degree)  1.5 Occupation-related Instruction (Non-degree)  1.6 Social Roles/Interaction Instruction (Non-degree)  1.7 Home and Family Life Instruction (Non-degree)  1.8 Personal Interest and Leisure Instruction (Non-degree)	2.1 Institutes and Research Centers  2.2 Individual or Project Research  2.3 Agricultural Experiment Stations	3.1 Hospital and Clinics  3.2 Health Care Supportive Services  3.3 Community Services  3.4 Cooperative Extension Services  3.5 Public Broadcasting Services  3.6 Conservation and Survey  3.7 Nebraska Psychiatric Institute  3.8 C. Louis Meyers Children's Rehabilitation Institute  3.9 Dental Clinic	4.1 Library Services  4.2 Museums and Galleries  4.3 Educational Media Services  4.4 Academic Computing Support  4.5 Auxiliary Support  4.6 Academic Administration  4.7 Courses and Curriculum Development  4.8 Academic Personnel Development	5.1 Student Service Administration  5.2 Social and Cultural Development  5.3 Counseling and Career Guidance  5.4 Financial Aid Administration  5.5 Student Auxiliary Services  5.6 Intercollegiate Athletics  5.7 Student Health/Medical Services	6.1 Executive Management  6.2 Financial Management and Operations  6.3 General Administration and Logistical Services  6.4 Administrative Computing Support  6.5 Faculty and Staff Auxiliary Services  6.6 Public Relations/ Development  6.7 Student Recruitment  6.8 Student Records	7.1 Physical Plant Administration  7.2 Building Maintenance  7.3 Custodial Services  7.4 Utilities  7.5 Landscape and Ground Maintenance  7.6 Major Repairs and Renovation	8.1 Scholarships  8.2 Fellowships	9.1 Independent Operations/ Institutional  9.2 Independent Operations/ External Agencies

**Appendix B: Fee Units**

For each fee reported on Student Fee Schedule form, select appropriate unit from drop-down menu.

<b>Variable</b>	<b>Definition</b>	<b>Examples</b>
<b>APP</b>	per application	
<b>DAY</b>	per day	library fine that accrues each day
<b>EACH</b>	each	transcript request
<b>MO</b>	per month	parking or boarding fee charged on monthly basis
<b>ONCE</b>	one-time fee	fee that student would pay only once during his or her continuous enrollment
<b>QCH</b>	quarter credit hour	
<b>SCH</b>	semester credit hour	
<b>SEM</b>	per semester/ quarter	
<b>SUM</b>	summer term	
<b>VAR</b>	varies	-several fees grouped within a broad classification, each with a varying cost, such as parking fines  -percentage-based fees, including late payment charges based on percentage of amount owed  NOTE: if VAR is selected, rate should always be "0"
<b>YEAR</b>	per academic year	
<b>DSC</b>	fee discontinued	

## **Appendix C: Financial Aid Classifications**

### **ACADEMIC AID**

This category comprises awards granted to students based on need, ability, or membership for which a service is not provided to the institution.

#### **Need-based**

- All entries in this category are granted based on financial need. Some of the items in this category include Federal Direct Subsidized, Pell, Perkins, SEOG, Nebraska Opportunity Grant (NOG), ACE, Gap Assistance, need-based foundation aid, and need-based non-resident aid.

#### **Ability-based**

- All awards in this category are granted based on academic ability. These awards include honors scholarships, foundation scholarships based strictly on academic ability/merit, Federal TEACH Grants, presidential awards based on merit, board scholarships based on academic ability, department scholarships based on academic ability, and merit-based non-resident scholarships.

#### **Membership-based**

- Awards in this category are primarily based on a student's membership (or relationship to a member) in an organization, group, or activity. Ability and/or need may be used in the selection process. These items include academic/non-academic staff waivers, ROTC scholarships, spouse waivers, National Guard, military reserves, staff dependent waivers, war orphans, Bureau of Indian Affairs, foreign students, and veterans. Scholarships awarded by local businesses or civic groups, however, should not be included under membership-based academic aid. These should be listed in Other Financial Aid.

### **SERVICE AID**

This category comprises awards granted to students in exchange for services provided to the institution.

#### **Need-based**

- Entries in this category include programs of student employment or awards granted providing a needed service to the institution based on the student's demonstrated need. Awards may include federal workstudy, Job-Training Partnership (JTPA), and campus employment.

#### **Ability-based**

- Entries in this category include programs of student employment or awards granted for providing a needed service to the institution based on the student's ability. Some items in this category could be campus employment, graduate assistants, men's and women's athletics, special activity grants, residence hall assistant grants, music, art, and drama excellence awards.

### **OTHER FINANCIAL AID**

This category comprises financial aid awards that do not fit into any of the other categories, meaning they are neither service-based nor granted based on financial need, merit, or membership.

- Possible items include Federal Direct Unsubsidized, Federal PLUS, Federal Graduate PLUS, aid or scholarships granted by local businesses and civic groups, state reciprocity agreements, private loans, minority scholarships not based on financial need, and Vocational Rehabilitation (as administered by the Nebraska Department of Education).