



**NEBRASKA COMMUNITY
COLLEGE STATE AID
ENROLLMENT FTE, REU,
AND DUAL ENROLLMENT
FTE GUIDELINES**

Fiscal Year 2023-24



TABLE OF CONTENTS

SECTION	PAGE
GENERAL STATE AID ENROLLMENT FTE, REU, AND DUAL ENROLLMENT FTE GUIDELINES	1
I. PURPOSE.....	1
II. STRUCTURE	1
III. IMPORTANT DATES	2
IV. RESPONSIBILITIES.....	3
V. TERMS DEFINED (See Nebraska Statute 85-1503)	5
STATE AID ENROLLMENT FTE AND REU GUIDELINES (Master Course List)	9
I. STATUTORY PROVISIONS.....	9
I. STATE AID FTE/REU ENROLLMENT GUIDELINES	9
II. STANDARDS FOR CREDIT COURSES (per CAO Standard Operating FTE/REU)	11
III. PROCESS FOR CERTIFYING MASTER COURSE LIST	12
IV. ADMINISTRATIVE PROVISIONS	12
COURSE WEIGHTING DECISION RULES	14
I. EXCERPTS FROM STATE STATUTE	14
II. EXCERPTS FROM STATEWIDE AGREEMENT.....	14
III. COURSE WEIGHTING ILLUSTRATIONS AND EXCEPTIONS.....	15
1.0 Academic Transfer and Academic Support Courses	15
1.5 Class 1 – Applied Technology and Occupational Courses	16
2.0 Class II – Applied Technology and Occupational Courses	17
Courses Not Reimbursable (not all inclusive).....	18
DUAL ENROLLMENT FTE GUIDELINES	19
I. STATUTORY PROVISIONS.....	19
II. RESPONSIBILITIES.....	19
COLLECTION AND REPORTING OF DATA	20

Applicable to:

Central Community College
Metropolitan Community College
Mid-Plains Community College
Northeast Community College

Southeast Community College
Western Nebraska Community College
Little Priest Tribal College
Nebraska Indian Community College

GENERAL STATE AID ENROLLMENT FTE, REU, AND DUAL ENROLLMENT FTE GUIDELINES

I. PURPOSE

Full-time equivalents (FTEs), reimbursable educational units (REUs), and dual enrollment FTEs (course delivered to high school students for whom credit is reported on the student's postsecondary educational institution transcript) are used to:

- 1) allocate state aid appropriations per Neb. Rev. Stat. § 85-2234 and
- 2) allocate funds from the Community College Future Fund due to the elimination of community college levying authority per Neb. Rev. Stat. § 85-1543.

The purpose of the *Nebraska Community Colleges State Aid Enrollment FTE, REU, and Dual Enrollment FTE Guidelines (FTE, REU, and Dual Enrollment FTE Guidelines)* is to:

- A. Formulate guidelines related to FTEs, REUs, and dual enrollment FTEs to assure compliance with State law.
- B. Provide a basis for community colleges to establish course weightings and to record those weightings.
- C. Provide community colleges with directions for state aid enrollment audits to ensure compliance with state law.
- D. Provide FTE, REU, and dual enrollment FTE guidelines for use by each community college auditor to audit full-time equivalents (FTEs), reimbursable educational units (REUs), and dual enrollment FTEs.

II. STRUCTURE

The Commission will create an advisory committee composed of two CCPE representatives and no more than two persons from each community college and each tribally controlled community college, designated by each college's Chief Executive Officer (CEO)/President. It is determined that:

- I. Of the community colleges representatives, one of these persons should be the chief academic officer (CAO), and the other person should be the chief business officer.
- II. The chairperson of the Advisory Committee is a Commission representative. The Commission will accept input from the committee on various subjects related to master course lists, FTEs, REUs, the calculation of those factors, audits of REU weighting factors applicable to courses, designation of reimbursable courses, dual enrollment FTEs, etc.
- III. All input from the advisory committee will be accepted and reviewed by the Commission with the Commission having final authority on changes to the *FTE, REU, and Dual Enrollment FTE Guidelines*.

III. IMPORTANT DATES

January

- a. CAOs of all community college areas and tribally controlled community colleges, in conjunction with the Commission, determine timeline for the *Master Course List* process.

February

- a. After input from the Advisory Committee, the Commission will approve a set of *Audit Guidelines* to be used for the appropriate year.
- b. By February 28th, the approved *Audit Guidelines* will be issued to all Community College Areas to be used for the FTE, REU, and dual enrollment FTE audits.

February through June

- a. Institutions submit Draft *Master Course Lists* to the Commission.
- b. The Commission aggregates lists into a *Master Course List* and sends to each community college.
- c. The Commission and CAOs meet to review the *Master Course List* for the current year with the Commission sending the finalized list to each CAO to be certified by the CEO and CAO.
- d. Colleges have the *Master Course List* certified by CEOs/Presidents and the CAOs and returned to the Commission. (A certification letter template will be provided by the Commission.)

July:

- a. The first week of July, the Commission provides each community colleges' external auditors with the *Master Course List, FTE, REU, and Dual Enrollment FTE Guidelines* and *the Audit Guidelines*.
- b. The Commission aggregates lists into a *Master Course List* and sends to each community college.

August:

- a. Each community college's state aid enrollment FTE, REU, and dual enrollment FTE audit must be completed and provided to the Commission on or before **August 10th**. This will provide sufficient time to calculate the allocation from both the state aid appropriation and the Community College Future Fund. Electronic submission of the audit to the Commission **from the auditor** is required.
- b. Commission sends *FTE, REU, and Dual Enrollment FTE Guidelines* for the upcoming year to CAOs no later than August 10th.
- c. On or before August 15th, the Commission informs colleges of formula allocations.
- d. On or before August 15th, the Commission certifies allocations from the Community College Future Fund to the Department of Administrative Services and the State Treasurer.

September:

- a. On or before September 1st, the Commission certifies State aid payments for community colleges to the Department of Administrative Services.
- b. The Commission and the Advisory Committee review the *FTE, REU, and Dual Enrollment FTE Guidelines* for the upcoming academic year and identify changes in courses, course weights, or program lists.
- c. The Commission and Advisory Committee will review the annual state aid FTE, REU, and Dual Enrollment FTE audits from each college for the prior year to identify any questions resulting from the review of the allocation. This review will be accomplished via conference call or email. The Commission will discuss with the CEOs/Presidents significant changes to the upcoming *FTE, REU, and Dual Enrollment FTE Guidelines* and *Audit Guidelines*, as needed.
- d. Commission sends *FTE, REU, and Dual Enrollment FTE Guidelines* for the upcoming year to CAOs.

The Advisory Committee may meet at other times as may be determined by the Commission or as requested by members of the Advisory Committee.

IV. RESPONSIBILITIES**A. Coordinating Commission:**

1. Convene meetings of the Advisory Committee.
2. Receive recommendations or suggested changes to the *FTE, REU, and Dual Enrollment FTE Guidelines* from the advisory committee and make final decisions on any changes to *FTE, REU, and Dual Enrollment FTE Guidelines, Master Course Lists, and Dual Enrollment FTE Lists*.
3. Revise and approve *Audit Guidelines* and *FTE, REU, and Dual Enrollment FTE Guidelines*.
4. Approve *Master Course Lists* from colleges and create a *Consolidated Master Course List*.
5. Send approved *Consolidated Master Course List* and the college-specific *Master Course List* to CEOs/Presidents and the college-specific *Master Course List* to outside auditors.
6. Calculate statutory allocations for both the state aid appropriation and the Community College Future Fund based on amounts reported in community colleges' audits.

B. The Nebraska Community Colleges have the following responsibilities:

1. Use the *FTE, REU, and Dual Enrollment FTE Guidelines*.
2. Determine credit hours and FTEs for courses delivered to high school students in which credit will be reported on the student's postsecondary educational institution transcript. Community college areas are not required to determine if the credit will appear on the student's high school transcript. Dual enrollment courses delivered by tribally controlled community colleges are not included.

3. Determine the proper classification and REU weighting of courses consistent with Nebraska state statutes and *FTE, REU, and Dual Enrollment FTE Guidelines*, consistent among community colleges and consistent with course weighting decision rules:

Course Type § 85-1503	Community College	Tribally Controlled
Academic Transfer	1.00	2.00
Academic Support	1.00	2.00
Class 1 Applied Tech/Occupational	1.50	3.00
Class 2 Applied Tech/Occupational	2.00	4.00

4. Provide assurance of credit hour allocation in compliance with the following categories and consistent with Nebraska Statutes.

	Semester Calendar	Quarter Calendar
Classroom Hour	1 to 15	1 to 10
Academic Transfer & Academic Support Laboratory Hour	1 to 30	1 to 20
Vocational Laboratory Hour & Clinical Hour	1 to 45	1 to 30
Practicum Hour	1 to 45	1 to 30
Cooperative Work Experience	1 to 60	1 to 40
Independent (directed) Study	Credits will be assigned according to the practices of each college in assigning credits to similar type courses.	

The total credit hours allocated to each course shall include those hours generated through any combination of categories.

5. Provide assurance that noncredit reimbursable classes are classified and weighted in a manner consistent with credit classes and that the FTE and REU equivalent is in compliance with Nebraska Statutes.

- a. Noncredit reimbursable courses do not require:

- i. Course Outlines
- ii. Instructor Credentials
- iii. Student Evaluations

- b. Reimbursable course requirements:

- i. Taught and administered by the College.
- ii. Content meets one of the following:
 - a) Academic Transfer/Academic Support
 - b) Applied Technology-Occupational Education
 - c) Job Upgrade
- iii. Course/Workshop of a minimum of 3 clock hours in an academic support or vocational program with courses taught by the college.

- c. Non-reimbursable courses include:
 - i. Recreational Activity
 - ii. Avocational
 - iii. Any course that does not meet the requirements in b.i., b.ii., b.iii. above.
- d. Weight According to the Course Weighting Decision Rules.

V. TERMS DEFINED (See [Nebraska Statute 85-1503](#))

- A. Community college means an educational institution operating and offering programs pursuant to Nebraska Statutes Sections 85-1501 to 85-1542;
- B. Community College area means an area established by [Section 85-1504](#);
- C. Board means the community college board of governors for each community college area;
- D. Full-time equivalent student means, in the aggregate, the equivalent of a registered student *who in a twelve-month period* is enrolled in:
 - 1. Thirty semester credit hours or forty-five quarter credit hours of classroom, laboratory, clinical, practicum, or independent study course work or cooperative work experience or
 - 2. Nine hundred contact hours of classroom or laboratory course work for which credit hours are not offered or awarded. *Avocational and recreational community service programs or courses are not included in determining full-time equivalent students or student enrollment;*
 - 3. The number of credit and contact hours to be counted by any community college area in which a tribally controlled community college is located shall *include* credit and contact hours awarded by such tribally controlled community college to *students* for which such institution received *no* federal reimbursement pursuant to federal Tribally Controlled Colleges and Universities Assistance Act of 1978, 25 U.S.C. 1801 et seq.
- E. Contact hour means an *educational activity* consisting of sixty minutes minus break time and required time to change classes;
- F. Credit hour means the unit used to ascertain the educational value of course work offered by the institution to students enrolling for such course work, earned by such students upon successful completion of such course work, and for which tuition is charged. A credit hour may be offered and earned in any of several instructional delivery systems, including, but not limited to, classroom hours, laboratory hours, clinical hours, practicum hours, cooperative work experience, and independent study. A credit hour shall consist of a minimum of:
 - 1. Ten quarter or fifteen semester classroom contact hours per term of enrollment;
 - 2. Twenty quarter or thirty semester academic transfer and academic support laboratory hours per term of enrollment;

3. Thirty quarter or forty-five semester vocational laboratory hours per term of enrollment;
4. Thirty quarter or forty-five semester clinical or practicum contact hours per term of enrollment;
5. Forty quarter or sixty semester cooperative work experience contact hours per term of enrollment

An institution may include in a credit hour more classroom, laboratory, clinical, practicum, or cooperative work experience hours than the minimum required in this subdivision. The institution shall publish in its catalog, or otherwise make known to the student in writing prior to the student enrolling or paying tuition for any courses, the number of credit or contact hours offered in each course. Such published credit or contact hour offerings shall be used to determine whether a student is a full-time equivalent student pursuant to subdivision (D) of this section;

See Section II, Item G on page 11 for interpretation of "for which tuition is charged".

- G. Classroom hour means a minimum of fifty minutes of *formalized instruction* on campus or off campus in which a qualified instructor applying any combination of instructional methods such as lecture, directed discussion, demonstration, or the presentation of audiovisual materials is responsible for providing an educational experience to students;
- H. Laboratory hour means a minimum of fifty minutes of educational activity on campus or off campus in which students conduct experiments, perfect skills, or practice procedures under the direction of a qualified instructor;
- I. Clinical hour means a minimum of fifty minutes of educational activity on campus or off campus during which the student is assigned practical experience under constant supervision at a health-related agency, receives individual instruction in the performance of a particular function, and is observed and critiqued in a repeat performance of such function. Adjunct professional personnel, who may or may not be paid by the college, may be used for the directed supervision of students and for the delivery of part of the didactic phase of the experience;
- J. Practicum hour means a minimum of fifty minutes of educational activity on campus or off campus during which the student is assigned practical experiences, receives individual instruction in the performance of a particular function, and is observed and critiqued by an instructor in the repeat performance of such function. Adjunct professional personnel, who may or may not be paid by the college, may be used for the directed supervision of the students;
- K. Cooperative work experience means an internship or on-the-job training, designed to provide specialized skills and educational experiences, which is coordinated, supervised, observed, and evaluated by qualified college staff or faculty and may be completed on campus or off campus, depending on the nature of the arrangement;
- L. Independent study means an arrangement between an instructor and a student in which the instructor is responsible for assigning work activity or skill objectives to the student, personally providing needed instruction, assessing the student's progress,

and assigning a final grade. Credit hours shall be assigned according to the practice of assigning credits in similar courses;

- M. Full-time equivalent student enrollment total means the total of full-time equivalent students enrolled in a community college area in any fiscal year;
- N. General academic transfer course means a course offering in a one-year or two-year degree-credit program, at the associate degree level or below, *intended by the offering institution for transfer into a baccalaureate program*. The completion of the specified courses in a general academic transfer program may include the award of a formal degree;
- O. Applied technology or occupational course means a course offering in an instructional program, at the associate degree level or below, intended to prepare individuals for immediate entry into a specific occupation or career. The primary intent of the institutions offering an applied technology or occupational program shall be that such program is for immediate job entry. The completion of the specified courses in an applied technology or occupational program may include the award of a formal degree, diploma, or certificate;
- P. Academic support course means a general education academic course offering which may be necessary to support an applied technology or occupational program;
- Q. Class 1 course means an applied technology or occupational course offering which requires the use of equipment, facilities, or instructional methods which could be easily adapted for use in a general academic transfer program classroom or laboratory;
- R. Class 2 course means an applied technology or occupational course offering which requires the use of specialized equipment, facilities, or instructional methods not easily adaptable for use in a general academic transfer program classroom or laboratory;
- S. Reimbursable educational unit means a full-time equivalent student multiplied by:
1. For a general academic transfer course or an academic support course, a factor of one,
 2. For a Class 1 course, a factor of one and fifty-hundredths,
 3. For a Class 2 course, a factor of two,
 4. For a tribally controlled community college general academic transfer course or academic support course, a factor of two,
 5. For a tribally controlled community college Class 1 course, a factor of three, and
 6. For a tribally controlled community college Class 2 course, a factor of four
- T. Reimbursable educational unit total means the total of all reimbursable educational units accumulated in a community college area in any fiscal year;
- U. Special instructional term means any term which is less than fifteen weeks for community colleges using semesters or ten weeks for community colleges using quarters;

- V. Statewide reimbursable full-time equivalent total means the total of all reimbursable full-time equivalents accumulated statewide for the community college in any fiscal year;
- W. Tribally controlled community college means an educational institution operating and offering programs pursuant to the Tribally Controlled Community Colleges and Universities Assistance Act, 25 U.S.C. 1801 et seq.
- X. Tribally controlled community college state aid amount means the quotient of the amount of state aid to be distributed pursuant to the Community College Aid Act, excluding any amounts received from the Nebraska Community College Student Performance and Occupational Education Grant for such fiscal year to a community college area in which a tribally controlled community college is located divided by the reimbursable educational unit total for such community college area for the fiscal year immediately preceding the fiscal year for which aid is being calculated, with such quotient then multiplied by the reimbursable educational units derived from credit and contact hours awarded by a tribally controlled community college to students *for which such institution received no federal reimbursement* pursuant to the federal Tribally Controlled Colleges and Universities Assistance Act of 1978, 25 U.S.C. 1801 et seq, for the fiscal year immediately preceding the fiscal year for which aid is being calculated.
- Y. Foundations education means education which includes remedial and developmental programs, adult basic education, general education development, English as a second language, compensatory education, and refresher courses.
Source: Neb. Rev. Stat. § 85-932.01

Additional Definitions not contained in Nebraska statutes:

Avocational or recreational courses or programs

Noncredit courses or programs in avocational pursuits are designed to provide skills or knowledge to be used in an activity taken up in addition to one's regular work or profession, usually for enjoyment with little to no financial benefit received. Noncredit courses or programs in recreational pursuits are designed to provide enrollees with diversion or distraction from workaday routines. Courses in avocational and recreational pursuits will not be deemed reimbursable by virtue of the possible vocational interests of some or all of the students enrolled therein.

Course topics in avocational and recreational pursuits include:

- Leisure activities
- Hobbies & Crafts
- Cultural events
- Sports
- Personal, physical, or mental development, fulfillment, or fitness
- Management of personal matters
- Travelogues and tours

Taught and administered by the college means a course instructed by a college faculty member, an adjunct faculty member, or a person contracted and paid to teach by the college administration. Administered by the college generally requires the registration process, including tuition and fees, to flow through the college system.

Dual enrollment course means a course delivered to high school students for whom credit shall be reported on the student's postsecondary educational institution transcript.

STATE AID ENROLLMENT FTE AND REU GUIDELINES (Master Course List)

The following guidelines shall govern reimbursable Full-Time Equivalent (FTE) student enrollment reporting, minimum record keeping requirements and the conversion of reimbursable FTE students to Reimbursable Education Units (REUs).

I. STATUTORY PROVISIONS

[Nebraska Statutes Sections 85-1501 to 85-1543](#) provide the basis for the Nebraska Community Colleges

I. STATE AID FTE/REU ENROLLMENT GUIDELINES

A. Census Procedures

1. Credit Courses

- a. A college's state aid enrollment report shall be computed using as a cutoff date the tenth (10th) day of instruction of each term. Any students enrolled through (10) instructional days in a term are eligible to be counted. Those students enrolled after the tenth (10th) instructional day and meeting the ten-day guideline shall be counted in either the current or the following term.
- b. Any credit course having a total duration of less than ten (10) instructional days or not scheduled as part of a regular term shall be counted as meeting the minimum requirements if the enrollment is in proportion to the time equal to the ten (10) instructional day limitation of a normal semester or quarter course.
- c. Credit courses will be audited on a quarter/semester credit hour basis.

2. Noncredit Courses

- a. The total registrations after the second class session or after the first session, if there is only one scheduled session, shall be counted as the enrollment, and this enrollment is to be multiplied by the total number of contact hours in the course.
- b. Noncredit courses shall be audited on a contact hour basis.

B. Courses Eligible and REU Weighting Factor Applied:

1. Credit hours generated by courses applicable to a degree, diploma, or certificate to be eligible to be counted towards FTE and converted to REU shall be those meeting the definitions identified previously in this document and for which tuition is charged.
2. Noncredit reimbursable courses will be classified and weighted in a manner consistent with credit courses.

3. Credit/contact hours specifically designed and taught and administered by the college that are intended to develop and improve job competencies shall be eligible for reimbursement.
 4. Noncredit courses/workshops of a minimum of 3 clock hours in an academic support or vocational discipline are eligible for reimbursement if taught and administered by the college.
 5. Noncredit reimbursable courses/workshops taught and administered by the college must provide the individual skills that meet at least one of the following criteria:
 - a. Job entry/creation
 - b. Job update
 - c. Job upgrade
 - d. Prepare individuals to provide professional services.
 6. Each college area shall establish and uniformly apply resident and nonresident tuition rates on a credit hour basis. Such rates shall apply to all credit courses claimed for reimbursement. This is not intended to interfere with reciprocal agreements.
 7. Courses or programs offered to private businesses and nongovernmental agencies will be reimbursed in accordance with the guidelines of III. B. 1 – 6 above.
- C. Courses Ineligible to be counted for State Aid:
1. Courses or programs when 100 percent of the costs are paid by a governmental agency. Examples would include, but are not limited to:
 - a. Adult Education (Federally Funded)
 - b. High School courses exclusively for high school credit
 - c. Department of Correctional Services
 2. Courses or programs when 100 percent of the costs are paid by a private company or entity or by a non-profit organization.
 3. All credit or contact hours generated through “testing out,” “challenging,” courses transferred into the institution, or unsupervised study.
 4. Avocational/recreational courses.
 5. Courses not taught and administered by the college.
 6. Specific courses identified under item D in the Course Weighting Decision Rules section on page 19.
- D. Courses or programs with third parties may be reviewed by the Coordinating Commission to determine if the courses or programs shall be counted for reimbursement.

- E. All courses eligible for reimbursement shall be reviewed by the Coordinating Commission and the Advisory Committee with final determination of eligibility by the Commission.

II. STANDARDS FOR CREDIT COURSES (per CAO Standard Operating FTE/REU)

To award college credit, all Nebraska community college courses will:

- A. Apply to a degree, diploma, certificate, or skills award granted by a Nebraska Community College or meet pre-requisites for college level courses.¹
- B. Require each Chief Academic Officer (CAO) to retain on file syllabi for all courses offered by their college. Regardless of the site from which a course is offered, the course will have the same:
- Course description
 - Course Title
 - Course Alpha and number
 - General course description
 - Pre-requisites to the course
 - Course objectives and Student Learning Objectives
 - Instructional Materials (including Textbooks)
 - Methods of Instruction
 - Methods of Evaluation
- C. Have an approved course action form on file in the office of the CAO.
- D. Be developed and maintained by an appropriately credentialed/qualified instructor as defined by the institution.
- E. Evaluate enrolled students in a manner appropriate to demonstrate educational achievement as prescribed by course objectives and/or approved department/program assessment practices.
- F. Meet credit/contact hour ratio guidelines for semesters (or quarter equivalent) as outlined in [Neb. Rev. Stat. §85-1503](#).
- G. Charge tuition as approved by the college's Board of Governors.
- Courses where tuition was not charged to the student for a credit course would still be eligible for reimbursement under the state aid formula as the board of governors, through setting the general tuition rate, would be charging tuition. When the board of governors or the college reduce or eliminate tuition for a specific cohort, this reduction in the amount owed by a student would be similar to any other situation where tuition is waived. For example, reducing tuition for all dual credit.
- H. Be reviewed by the faculty a minimum of once every three years and revised as necessary to ensure relevance.
- I. Require each CAO to maintain a reasonable balance between consistent, accurate course content and the frequency of curriculum revisions.

¹ Credit for developmental courses does not apply toward a degree, but rather satisfies pre-requisites for courses in degree programs.

- J. Focus on the learning needs of students and employers related to applied technology, a common learning core, and academic transfer.
- K. Be classified for appropriate Reimbursable Educational Unit weighting as outlined in Section III.B. on page 12 and the Course Weighting Decision Rules on page 14.

Definitions of Academic Transfer, Academic Support, Class 1 Vocational, and Class 2 Vocational are found in the Course Weighting Decision Rules section.

III. PROCESS FOR CERTIFYING MASTER COURSE LIST

Per timeline provided each year:

- A. Colleges will submit credit and non-credit courses prior to CAO meeting for review and approval by CAOs and CCPE.
- B. Colleges will submit summer credit and non-credit courses not included in A. above for review and approval by CAOs and CCPE.
- C. Colleges will make corrections to their Master Course Lists as agreed to by CAOs and CCPE and submit final Master Course Lists for certification. **NO COURSES OTHER THAN THOSE PREVIOUSLY APPROVED IN A. OR B. ABOVE WILL BE ACCEPTED.** The college will be required to remove unapproved courses and resubmit its final Master Course Lists.
- D. CCPE will provide each college with their Master Course List for Certification.
- E. If the Master Course List is accurate, each college will return the certification letter and the CCPE provided credit Master Course List and non-credit Master Course List.

IV. ADMINISTRATIVE PROVISIONS

- A. Implementation Date:
 - 1. For purposes of FTE, REU, and dual enrollment FTE counts, the reporting year will be July 1 through June 30.
 - 2. Credit courses will be audited by the institution on a semester/quarter hour basis.
 - 3. Summer Session Enrollment: FTE generated by a course whose total duration is interrupted by a change in the fiscal year (July 1) shall be counted in the fiscal year started if it meets the ten (10) instructional day or equivalent guidelines in that year or in the following year if it does not meet the ten (10) instructional day guidelines of the starting year.
- B. Auditing and Filing of Reports:
 - 1. Each college's reimbursable course list shall be prepared and certified as official by each area CEO/President as determined under Section III.

2. The Commission-provided certified Master Course Lists and the colleges' enrollment records shall be the basis for the audit by the external auditor. **If a course is not found on the institution's official, Commission-provided, certified Master Course List, it shall not be counted or included in the reimbursable educational units.**
3. The audit process shall include the confirmation that the instructional services have been performed and that enrollment fulfills stated guidelines.
4. Reimbursable full-time equivalent student enrollment, reimbursable educational unit totals, and dual enrollment FTEs, as defined, are to be reported annually covering the most recently completed fiscal year. The annual report of full-time equivalent students, reimbursable educational units, and dual enrollment FTEs must include the three-year average. Such examination and audit shall be completed by the outside auditor and filed with the Auditor of Public Accounts, the Department of Administrative Services, the Coordinating Commission for Postsecondary Education, each Chief Executive Officer, and the NCCA Executive Director, on or before August 10th.

C. Record Keeping Requirements:

In order to provide an adequate audit trail and to facilitate the collection of information, the following procedures shall be implemented:

1. Minimum records to be available from each Community College area shall consist of the following:
 - a. Master Course List

Approved course lists are to include CIP Code; course number; course title; contact hours; credit hours; lecture hours; CLIP hours, CLIP codes (optional), and REU weighting factor. (CLIP-Clinical, Lab, Internship, Practicum)
 - b. Student records
 - (i) Student's name or student ID number
 - (ii) Resident or nonresident status (not required for noncredit)
 - (iii) Courses and number of credit hours or contact hours enrolled
 - (iv) Tuition Income – Indicate tuition paid or waiver with sufficient records to allow reconciliation of tuition to FTE (reconciliation not required for tribally-controlled community colleges)
 - (v) For tribally-controlled community colleges only – Documentation of non-Native status
 - (vi) Date enrolled

A reconciliation shall be made between the FTE enrollment and unaudited tuition collected or waived. (A tuition reconciliation is not required for tribally controlled community colleges).

COURSE WEIGHTING DECISION RULES

I. EXCERPTS FROM STATE STATUTE

1. General Academic Transfer courses intended by the offering institution for transfer into a baccalaureate program are weighted at 1.0.
2. Academic support courses are general education academic course offerings which may be necessary to support an applied technology or occupational program and are weighted at 1.0.
3. Class 1 Applied Technology or Occupational courses which require the use of equipment, facilities, or instructional methods easily adaptable for use in general academic transfer classroom or laboratory are weighted at 1.5.
4. Class 2 Applied Technology or Occupational courses which require the use of specialized equipment, facilities, or instructional methods not easily adaptable for use in a general academic transfer classroom or laboratory are weighted at 2.0.

II. EXCERPTS FROM STATEWIDE AGREEMENT

1. Place each course in one of the three groups of courses: general academic transfer, general academic support, or applied technology or occupational as identified in the Definition of Terms.
2. Classify each applied technology or occupational course as either Class 1 or Class 2 as defined in the Definition of Terms.
3. Weight each course: 1.0 for general academic transfer, academic support, and foundations education, 1.5 for Class 1 applied technology or occupational and 2.0 for Class 2 applied technology or occupational as set forth in the Definition of Terms.
4. All similar courses statewide will be weighted the same.
5. All exceptions will be reviewed by the Commission and Advisory Committee with the final decision made by the Commission.
6. New programs and courses not covered by Section III, Course Weighting Illustrations and Exceptions will be reviewed by the Chief Academic Officers for weighting prior to submission to the Coordinating Commission.
7. Courses may vary from the generally established weighting of a discipline (see Section III, Course Weighting Illustrations and Exceptions) and exceptions will be updated annually after review by the Commission and Advisory Committee.
8. Independent/Directed Study, Practicum, and Special Topics courses carry the same weight as other similar courses in the discipline.
9. Co-op/OJT/Apprenticeship courses carry the same weight as other similar courses in the discipline. These courses must meet the definition of taught and administered by the college to be reimbursable.

10. Courses using computers to teach the content will be weighted at the discipline level. An exception to this is if additional software is purchased that is required for instruction. These courses will be weighted at 2.0.
11. Courses taught via telecommunications revert to the normal course weight.
12. Courses must maintain a lab contact/credit hour ratio consistent with their weighting classification.
13. If there is a question on rounding figures when weighting courses, the figure should be rounded down.
14. Credit courses are to be offered at .50 credit or higher, increments of .25 are allowed above .50 credit.

III. COURSE WEIGHTING ILLUSTRATIONS AND EXCEPTIONS **Applicable to All Reimbursable Courses**

Do not list a lab course in any category that does not have credit hours (or that has zero credit hours) attached.

1.0 Academic Transfer and Academic Support Courses

Definition: Courses for the awareness, preparation, and support of academic courses that will transfer to a senior institution. Such as:

1. Remedial and developmental courses (Basic Skills)
2. Career Assessment, Career Planning, and Counseling
3. General College Transfer
 - a. Written Communication
 - b. Consumer Home Economics and Nutrition
 - c. Economics
 - d. Education
 - e. English and Speech
 - f. Engineering
 - g. Fine Arts
 - h. Health, First Aid, and CPR
 - i. Languages
 - j. Math
 - k. Performing Arts
 - l. Physical Education and Recreation
 - m. Public Administration
 - n. Science
 - 1) Life
 - 2) Physical
 - 3) Social
 - o. Journalism
 - p. Sign Language
 - q. Library and Information Services

4. General Academic Support courses for Applied Technology or Occupational programs which require little or no special equipment and/or facilities other than those generally used in a transfer course.
 - a. Personal Finance
 - b. Courses such as:
 - 1) Occupational Safety and Health
 - 2) Safety Code
 - 3) English as a Second Language (non-federally funded)
 - 4) Academic related courses (General Education) as listed above in #3
 - c. Refresher, renewal, recertification, update, or train the trainer
5. All science courses are weighted 1.0 as academic transfer or academic support courses. Any laboratory hours associated with science courses are converted to credit hours based on one credit hour for a minimum of twenty quarter or thirty semester hours of laboratory work per term of enrollment.
6. Some courses that are eligible for transfer but that have a high technical component and a corresponding program area can be listed in the program area and assigned the weight for that area. For example, Theater: Stagecraft and Lighting would be listed in CIP 50.0502 (Technical Theatre/Theatre Design and Technology); Arts: 3-D Design would be listed in CIP 50.0402 (Commercial and Advertising Art); both with 1.5 weight.

1.5 Class 1 – Applied Technology and Occupational Courses

Definition: Applied technology or occupational courses which generally use a limited amount of specialized equipment.

1. Generally includes courses from the following programs:
 - a. Agribusiness
 - b. Building/Property Maintenance
 - c. Business Administration/Entrepreneurship
 - d. Child Care/Early Childhood Education
 - e. Criminal Justice/Law Enforcement
 - f. Environmental Lab Technician/Biological Studies
 - g. Family and Consumer Science—Related Occupations, includes social work and human services
 - h. Fire Technology – Emergency Medical Services/Paramedic; Advanced Life Support
 - i. Geriatric Aide – Care Staff Member – Nursing Assistant (CNA), Medication Aid (CMA)
 - j. Health Information Management Services (includes medical transcription)
 - k. Horticulture
 - l. Hotel/Motel Management
 - m. Human Resource Management
 - n. Interior Design
 - o. Janitorial and Housekeeping
 - p. Legal Services/Paralegal/Ethics for a specific occupation or field
 - q. Logistics and Material Management
 - r. Medical Assistant
 - s. Parts
 - t. Parts Distribution

- u. Pharmacy Technician
 - v. Polysomnography
 - w. Railroad Operations
 - x. Secretarial Science – Administrative Assistant
 - y. Statistical Process Control (SPC)
 - z. Technical Theatre Production Design
 - aa. Travel/Reservations
2. Co-op/work experience will carry the same weight as the program is generally assigned.
 3. Independent study, practicum, and special topics will have the same weight as the course and/or program they duplicate.
 4. Courses with the following topics from the programs in item III. C. are listed below. These are discrete topics/courses which require little or no special equipment.
 - a. Blueprint Reading
 - b. Code and/or Law
 - c. Estimating
 - d. License Preparation, Certification, and Licensing Examination (excluding welding)
 - e. Nutrition (not designed as an academic transfer course)
 - f. Pharmacology
 - g. Terminology

2.0 Class II – Applied Technology and Occupational Courses

Definition: Applied technology or occupational courses which are generally very expensive and utilize specialized equipment and may require special facility accommodations.

1. Generally includes courses from the following programs:

Agriculture Mechanics	Information Technology Mechanics
Air Conditioning and Heating	(all areas)
Aviation Maintenance	Manufacturing Engineering
Audio/Recording Technology	Technology
Auto Body	Medical Lab Technician
Automotive Technology	Physical Therapist Assistant
Broadcast Engineering	Truck Driving
Building Construction	Nursing/Health Occupations
Civil Engineering Technician	Occupational Therapy Assistant
Commercial Photography	Office Technology
Computer Applications (includes Microsoft Suite, Quick Books, Adobe, AutoCAD, etc.)	Ophthalmic
Construction Trades	Plumbing
Dental Assistant/Hygiene/Lab	Printing Technology
Diesel Technology	Production Based Agriculture
Drafting	Production Based Horticulture
Electronic, Electricity, Electromechanical	Radio and Television
Electronic Imaging/Graphics/ Design	Radiology Technician
	Renewable Energy
	Respiratory Therapy

Food Service Management/Culinary
Arts
Machine Tool
Industrial Technology

Surgical Technology
Transportation/Material Moving
Utility Line
Veterinarian/Animal Health
Video Production
Welding/Welding Certification

2. Co-op/work experience will carry the same weight as the program is generally assigned.
3. Independent study, practicum, and special topics will have the same weight as the course and/or program they duplicate.
4. Includes courses from the 1.0 or 1.5 categories which are identical to those courses taught in programs/courses with 2.0 weighting factor. Example: Art classes such as Photography.
5. Includes computer courses that are taught in a Computer Lab and require a software license. Pertains to similar courses taught on-line.

Courses Not Reimbursable (not all inclusive)

- Courses where a third party is paid directly by the student such as ed2go courses.
- Ticket Dismissal (STOP) courses or other courses taken in-lieu of payment of fine or as required by court order
- Basic driver's education and motorcycle safety courses (does not include advanced, specialized training such as CDL courses or driver's education courses provided to a business for their employees)
- Test prep courses designed primarily for high school students (ACT, SAT, etc.)
- Staff development courses where the college pays an instructor to provide training and staff participation is considered part of work hours; staff is paid for the hours spent in a staff development course.

DUAL ENROLLMENT FTE GUIDELINES

I. STATUTORY PROVISIONS

Each annual aid to community colleges appropriation includes language identifying the amount of the state aid appropriation that is to be used to fund discounting of tuition assessed for dual enrollment courses, the formula to be used to allocate these funds, and the definition of a dual enrollment course.

II. RESPONSIBILITIES

Submit Dual Enrollment FTE using the following guidelines:

- a. For purposes of FTE, REU, and dual enrollment FTE counts, the reporting year will be July 1 through June 30
- b. Full-time equivalency is considered as:
 - i. 30 credit hours at the five community colleges where the academic year is based on a semester calendar
 - ii. 45 credit hours at the community college where the academic year is based on a quarter calendar
- c. An eligible student must:
 - i. Be enrolled in a Nebraska public, private, parochial, or Nebraska-based home high school during the requested enrollment period
 - ii. Meet the lawful presence requirements as stated in Neb. Rev. Stat. § 4-111 if a scholarship is awarded directly to the student. Determination of lawful presence is not required if the tuition rate for dual enrollment courses applies to all students.
- d. For a course to be considered an eligible course, it must be credit bearing and eligible to be counted toward a degree, diploma, or certificate.
 - i. The course cannot be a personal growth class (such as Golf or Swim Lessons, Bowling, etc.) unless it is able to be applied to an academic program
 - ii. The course cannot be a developmental class

Provide to the auditor, the Dual Enrollment FTE data in the following format. **(If the student is enrolled in more than one course, list the student and each course on a separate line):**

- Column A - Student ID number
- Column B - First name of student
- Column C - Last name of student
- Column D - Birth date of student
- Column E - High school enrolled in during the enrollment period (Enter Home if home schooled)
- Column F - Eligible course id student was enrolled in during the enrollment period
- Column G - Eligible course name student was enrolled in during the enrollment period
- Column H - Number of credit hours of the course
- Column I - Tuition and Fees charged for the course (charges prior to subtracting column J)
- Column J - Tuition and Fees waived from state aid appropriation earmark

COLLECTION AND REPORTING OF DATA

Data for use in computations for the Community College Aid Act and the Community College Future Fund shall be supplied to the Coordinating Commission for Postsecondary Education. The source of data is:

- A. The Audited Statement of Reimbursable Full-Time Equivalent Student Enrollment, Reimbursable Educational Units, and Dual Enrollment Full-Time Equivalent Student Enrollment due August 10.
 - 1. Two years of Reimbursable Full-Time Equivalent Student Enrollment.
 - 2. Two years of Reimbursable Educational Units.
 - 3. Two years of Dual Enrollment Full-Time Equivalent Student Enrollment.
 - 4. Three-year average of Reimbursable Full-Time Equivalent Student Enrollment.
 - 5. Three-year average of Reimbursable Educational Units.
 - 6. Three-year average of Dual Enrollment Reimbursable Full-Time Equivalent Student Enrollment.