

**ADVISORY LETTER
OF THE
CENTRAL COMMUNITY COLLEGE AREA
EXAMINATION OF TRAVEL POLICIES, TRAVEL
DISBURSEMENTS, AND OTHER SELECTED AREAS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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CENTRAL COMMUNITY COLLEGE AREA

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Dr. LaVern Franzen, President
Central Community College Area
3134 West Highway 34
P.O. Box 4903
Grand Island, NE 68802-4903

Dear Dr. Franzen:

In accordance with Neb. Rev. Stat. Section 84-304 R.S. Supp., 2000 we have performed certain procedures related to the objectives enumerated below for the Central Community College Area. We conducted those procedures in accordance with *Government Auditing Standards*.

The scope of the procedures was the fiscal year ended June 30, 2002. The objectives of the procedures were to:

1. Compile the total travel disbursements for the College Area.
2. Document and examine the reasonableness of the travel policies of the College Area.
3. Test selected travel disbursement transactions to determine whether they were in accordance with College Area policies and were reasonable and necessary expenses of the College Area.
4. Examine the adequacy of internal control over travel disbursements.
5. Accumulate statistical data for each College Area.
6. Document each College Area's relationship with any associated Foundations.

Summary of Results

We performed certain procedures we considered necessary to meet the objectives enumerated above. Those procedures consisted primarily of reviewing the accounting records, obtaining an understanding of internal control procedure and accounting systems, inquiry of management, and testing transactions. Based on the procedures performed we noted: 1) The written travel policies should be improved; 2) Indirect costs related to the Foundation were not accounted for; 3) Exceptions were noted on travel documents tested; 4) Employees had permanently assigned vehicles; and 5) Lobbying expenses were paid. For more information on our comments and recommendations see the Comments Section of this letter.

We compiled the accompanying financial data on the schedules on pages 12 through 14 from the records of the Central Community College Area. We have not audited, or reviewed the accompanying data and, accordingly, do not express an opinion or any other form of assurance on this data.

This advisory letter is intended for the information of the Central Community College Area; however, this advisory letter is a matter of public record and its distribution is not limited.

We appreciate the cooperation and courtesy extended to our auditors.

A handwritten signature in black ink that reads "Timothy J. Channer CPA". The signature is written in a cursive style with a large initial "T".

Assistant Deputy Auditor

October 11, 2002

CENTRAL COMMUNITY COLLEGE AREA

BACKGROUND

A statewide system of locally governed community colleges was created in 1971 when the Legislature combined all public two-year schools in Nebraska. Five junior colleges, five area vocational technical schools, and two State schools formed the Nebraska Technical Community College Areas. The following is a list of the six College Areas, their campuses and off-campus sites, and the location of their administration offices.

College Area	Campuses	Off-Campus Centers	Administration Offices
Central	Columbus, Grand Island, Hastings	Holdrege, Kearney, Lexington	Grand Island
Metropolitan	Omaha, Elkhorn		Omaha
Mid-Plains	McCook, North Platte		North Platte
Northeast	Norfolk		Norfolk
Southeast	Beatrice, Lincoln, Milford		Lincoln
Western	Scottsbluff	Sidney, Alliance	Scottsbluff

Control over financing of the State's community college areas is vested in area boards of governors. The college areas are financed by local property taxes, which are levied in the area by each County Board of Equalization; State general fund appropriations; and tuition and fees set by each area board. The State general fund appropriations are distributed to the six areas primarily on two formulas: an enrollment-driven formula and an equalization formula.

According to Neb. Rev. Stat. Section 85-962 R.R.S. 1999 the role, mission, and instructional and service priorities of the community colleges are:

1. Applied technology and occupational education, and when necessary, foundations education;
2. Transfer education, including general academic transfer programs, or applied technology and occupational programs that may be applicable to the first two years of a bachelor's degree program, and when necessary, foundations education;
3. Public service, particularly adult continuing education for occupations and professions, economic and community development focused on customized occupational assessment and job training programs for business and communities, and avocational and personal development courses; and
4. Applied research.

Neb. Rev. Stat. Section 85-1503 R.R.S. 1999 defines these terms. Applied technology or occupational course shall mean 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. General academic transfer course shall mean 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.

CENTRAL COMMUNITY COLLEGE AREA

BACKGROUND
(Concluded)

All colleges in the community college system are accredited by the Higher Learning Commission, a commission of the North Central Association of Colleges and Schools.

Community College Areas intercollegiate athletic teams:

<u>College Area</u>	<u>Campuses</u>	<u>Athletic Teams</u>
Central	Columbus	Volleyball (women), Basketball (men)
Metropolitan	Omaha, Elkhorn	None
Mid-Plains	North Platte	Basketball (men), Basketball (women), Volleyball (women)
Mid-Plains	McCook	Basketball (men), Basketball (women), Golf (men), Softball (women), Baseball (men), Volleyball (women)
Northeast	Norfolk	Volleyball (women), Basketball (men), Basketball (women), Golf (men)
Southeast	Beatrice	Volleyball (women), Basketball (men), Basketball (women), Golf (men)
Western	Scottsbluff	Volleyball (women), Basketball (men), Basketball (women), Fast Pitch Softball (women), Baseball (men)

The Community College Area's travel disbursements generally include expenses for employees to attend conferences, athletic team travel, travel between Area campuses, Board member travel, and travel to other class locations. Travel expenses generally include meal reimbursements, lodging costs, airfare, mileage, rental cars, parking, taxis, tips, and conference registrations.

CENTRAL COMMUNITY COLLEGE AREA

MISSION STATEMENT

Mission - To improve the quality of life through learning opportunities.

Learning Service Order of Priority - applied technology and occupational education, transfer education, adult and continuing education for occupations and professions including economic and community development, customized training, applied research and foundations education as needed.

Governance - Public higher education institution governed through a regionally elected governing board.

Geographic Focus - Twenty-five counties in central/south central Nebraska.

Purposes - Central Community College creates learning opportunities for employment, transfer, business/industry training and retraining and individual enrichment for its diverse and widely dispersed population via a broad range of programs, technologies, classes, and services. These opportunities become relevant learning experiences for those we serve through community collaborations, campus and distance delivery and assessment strategies. The following purposes provide Central Community College the focus to “Improve the quality of life through learning opportunities.”

1. To Create and Monitor Awareness of Learning Opportunities

- Promote learning opportunity awareness to potential traditional and non-traditional diverse learners.
- Provide opportunities for lifelong learning through partnerships with public/private schools, colleges, universities, governmental agencies, and economic development organizations and efforts.
- Assess public perceptions and design marketing strategies to address perceived learning needs.

2. To Provide and Evaluate Access to Learning Experiences

- Utilize diverse delivery methods and collaborations.
- Provide environmentally safe, accessible, and aesthetic facilities.
- Enact affordable and competitive pricing.
- Deliver learning opportunities at accessible locations and convenient times.
- Analyze learner/employer educational interests and needs, design relevant certificates, diplomas, comprehensive occupational and academic transfer degrees with a coherent general education requirement and continuing education experiences.

CENTRAL COMMUNITY COLLEGE AREA

MISSION STATEMENT

(Concluded)

3. To Support and Validate Learner Participation

- Create an environment for growth via impassioned learning and teaching that encourages higher orders of thinking and performance, advocates the free exchange of ideas, demands rigor, promotes appreciation for diversity and fosters a global perspective.
- Develop and maintain high quality comprehensive programs, classes, and services.
- Provide support services including academic assessment and advising, career counseling, financial assistance, foundations learning, and activities for student enrichment.
- Facilitate team learning opportunities and development through student-centered learning activities.
- Lead in technology changes and in delivery structures.
- Maintain ethical professional standards.
- Exemplify integrity in practices and in relationships.
- Assess student learning and strategically adjust curriculum, budget, learning support resources, human resources, and physical plant.

4. To Assess and Document Learner Attainment

- Award comprehensive associates degrees and occupationally focused diplomas and certificates to students who successfully complete programs of study.
- Acknowledge those who seek and achieve entry employment skills, job upgrade or college transfer prior to the completion of an award.
- Utilize applied research to assess services, to validate the accomplishment of mission and to improve student learning, programs, and services.

CENTRAL COMMUNITY COLLEGE AREA

SUMMARY OF COMMENTS

In performing the procedures related to the advisory service objectives enumerated in our transmittal letter for the Central Community College Area, we noted certain matters involving the internal control and other operational matters that are presented here. Comments and recommendations are intended to improve internal controls, ensure compliance, or result in operational efficiencies.

1. ***Travel policies:*** Written travel policies should be improved by including additional requirements and definitions.
2. ***Foundation:*** Indirect costs of the College Area related to the Foundation were not accounted for.
3. ***Travel Expenditures:*** Exceptions were noted on 15 of 38 travel documents tested. Exceptions included a lack of documentation to support expense reimbursements, and noncompliance with College Area travel guidelines.
4. ***Permanently Assigned Vehicles:*** Six employees had permanently assigned College Area vehicles, which were used for College Area business, commuting, and personal use.
5. ***Lobbying Expenses:*** An employee utilized work time and was reimbursed for travel expenses related to lobbying.

More detailed information on the above items is provided hereafter. It should be noted this advisory letter is critical in nature since it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this advisory letter were furnished to the Central Community College Area to provide them an opportunity to review the advisory letter and respond to the comments and recommendations included in this advisory letter. All formal responses received have been incorporated into this advisory letter. Responses have been objectively evaluated and recognized, as appropriate, in the advisory letter. Responses that indicate corrective action has been taken were not verified at this time.

CENTRAL COMMUNITY COLLEGE AREA

COMMENTS AND RECOMMENDATIONS

1. Travel Policies

Good business practices require written travel policies and procedures to ensure expenses claimed meet College Area, State Statute, and Internal Revenue Service (IRS) requirements.

The College Area's written travel policies and procedures **did not** include the following:

- A requirement that conference registrations and agendas be filed as support for travel expense reimbursements.
- A definition of when lodging expenses are allowable. This should include a statement that lodging is allowable when away from home overnight and establish a minimum distance from home.
- A maximum limit on meal reimbursements and guidance on how to allocate the daily rate between meals if less than three meals are claimed for a day.
- A requirement that all meal reimbursements be supported either by a log or detailed meal receipts.
- A requirement for recording travel start and stop times.
- Establishing times of travel required before certain meals are allowable. As an example, breakfast is not allowable unless travel begins before 6:30 A.M. and dinner is not allowable unless arriving home after 7:00 P.M.
- A definition of when one-day travel expense reimbursement is allowable.

There is an increased risk of overpayment of expense reimbursements if written travel policies and procedures do not address these items.

We recommend the College Area improve its accountability over travel expenses by including additional items as noted above. A more comprehensive policy would serve to give employees traveling the maximum amount of guidance possible on allowable travel related expenses.

College Area's Response: Central Community College is in the process of reviewing and updating travel procedures and will consider implementing recommended changes where feasible and appropriate.

CENTRAL COMMUNITY COLLEGE AREA

COMMENTS AND RECOMMENDATIONS

2. Foundation

Sound governmental practices require the clear separation of private and governmental activities. There is a private, not-for-profit Foundation that exists solely for the benefit of the College Area and provides the College Area with scholarship funds, emergency student loans, public relations support, project support, and alumni support. The College Area provides the Foundation with the use of the College Area's computers, accounting services, medical and retirement programs for Foundation staff, miscellaneous equipment and services, \$20,000 per College Area fiscal year, and \$1.00 per credit hour for which a student registers.

The College Area and the Foundation have a written agreement outlining each party's responsibilities. Benefits provided to the College Area by the Foundation and direct costs of the College Area related to their Foundation responsibilities are determined and documented. However, there is no accounting for the indirect costs of the College Area related to their responsibilities to the Foundation such as accounting staff time and computer costs.

When the total fiscal impact of the College Area on the Foundation and the Foundation on the College Area is not determined and documented there is an increased risk of the misuse of College Area tax funds.

We recommend the College Area determine all costs incurred related to their relationship with the Foundation including indirect costs to ensure the fiscal impact each entity has on the other is documented.

College Area's Response: With the renewal of each three-year contract, a cost analysis is completed. This is then used to determine the terms of the subsequent contract.

3. Travel Expenditures

The Central Community College travel guidelines state, "Reimbursement is to be requested within 30 days of the expense. . . . Original receipts are required for taxi, shuttle buses, airfare, airport parking, hotel expenses and all other travel expenses. . . . Meal reimbursement shall be for actual cost of food only plus a 15% tip. A prudent choice of meal expenses must be made." Sound business practices require detailed written procedures documenting the type of allowable travel expenses, procedures for the review and approval of expenses, and require adequate documentation be provided before expenses are reimbursed. A single meal costing more than \$25 was considered excessive.

Exceptions were noted on 15 of 38 travel documents tested:

- For three documents tested, approval for Board member travel was not documented in the Board meeting minutes.

CENTRAL COMMUNITY COLLEGE AREA

COMMENTS AND RECOMMENDATIONS

3. **Travel Expenditures** (Concluded)

- Three documents included meal tips in excess of 15%.
- Eight documents did not include itemized meal receipts.
- One document included two meal reimbursements which did not appear to be prudent choices. Individual meals were reimbursed in the amount of \$31 and \$39.
- Two documents did not have receipts to substantiate parking and taxi expense.
- Nine reimbursement documents covered more than 30 days.
- One document included reimbursement for an extra three days of parking. The employee was gone an extra three days for personal reasons.

The lack of clear travel policies and procedures increases the risk of misuse of College Area funds.

We recommend the College Area improve their accountability over travel expenses by consistently requiring detailed documentation to support expense reimbursements to ensure only allowable travel expenses are reimbursed. In addition, we recommend the College Area consistently enforce compliance with their expense reimbursement policy.

College Area's Response: Central Community College is in the process of reviewing and updating travel reimbursement procedures and will consider implementing recommended changes where feasible and appropriate.

4. **Permanently Assigned Vehicles**

Internal Revenue Service regulations would consider the usage of College Area vehicles for commuting or personal use to be taxable income. Good business practice would require the terms for the usage of College Area permanently assigned vehicles to be documented in writing.

Six employees had permanently assigned College Area vehicles. These vehicles were used for College Area business, commuting, or personal use. Annually these employees report their mileage by type and taxes are withheld for the non-College Area business mileage. The terms of permanently assigned vehicle usage were not documented in the employee's written contract.

When the terms of permanently assigned vehicle usage are not documented in writing in employment contracts with those individuals receiving permanently assigned vehicles there is an increased risk of the misuse of College Area vehicles.

CENTRAL COMMUNITY COLLEGE AREA

COMMENTS AND RECOMMENDATIONS

4. Permanently Assigned Vehicles (Concluded)

We recommend the College Area include the terms of permanently assigned vehicle usage in the employee's written contract.

College Area's Response: The statement that college vehicles permanently assigned to employees are used for "personal use" is incorrect. The college has a long-standing policy that allows for commuting, but otherwise limits the use of all college owned vehicles to "only for college-related business". Use of college vehicles whether assigned or on dispatch from the motor pool are not to be used for "personal use".

5. Lobbying Expenses

Good business practice would require any travel expenses of employees reimbursed by the College Area to be for College Area business.

An employee of the Community College Area traveled to Washington D.C. as a member of the Columbus Chamber of Commerce annual lobbying trip. Expenses were paid by the College Area for this trip along with the employee's associated time.

Usage of College Area funds for lobbying purposes may increase the risk that College tax funds are not used for the direct benefit of the College Area.

We recommend the College Area review whether lobbying is an appropriate use of College Area tax funds and require specific Board approval of such expenses.

College Area's Response: The use of the term "Lobbying" was a poor choice by a college employee to explain the purpose of a trip to Washington D.C. I have attached a brochure describing the event sponsored by the Nebraska Chamber of Commerce. By reviewing the activities that were scheduled you will see the event was an opportunity to meet with congressional representatives and be briefed on current legislative issues and governmental policies. Other meetings included issues briefings by the National Association of Manufactures and the U.S. Chamber Headquarters. This is not unlike the annual meeting sponsored by the Nebraska Tax Research Council that this year discussed a number of legislative issues and was attended by many public officials.

Note: See the following page for a common response provided by the Nebraska Community College Association.



Dennis G. Baack, Executive Director
601 S. 12th Street, Suite 200 • Lincoln, NE 68508 • 402-471-4685 • 402-471-4726 Fax
E-mail: dbaack@ncca.state.ne.us

December 11, 2002

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STATE AUDITOR'S OFFICE

Kate Witek, State Auditor
Auditor of Public Accounts
P.O. Box 98917
Lincoln, NE 68509-8917

Dear State Auditor Witek,

This letter is in response to your recent review of the travel expenses of the Nebraska Community College Areas. This letter will address one common finding for all of the community college areas and each college may have other specific issues that they will address through individual letters to the auditor.

The one finding that was noted for each of the colleges was that their travel policies needed further review and needed to be more specific. The colleges certainly appreciate the work of the auditor and will consider any suggestions that have been made regarding their travel policies. Each college governing board will review their travel policies and make an assessment of any suggested changes. Each policy change will be considered as to whether making a more specific policy will trigger further review, which will certainly add administrative costs. The individual boards may look at other policy alternatives that would provide better accountability: One policy that was particularly noted was individual meal costs. If an individual is attending a conference many of these meals have a set price that is non-negotiable by each individual so any travel policy must maintain some flexibility to deal with situations such as this.

Each community college governing board will be doing a thorough review of their respective travel policies with the goal of having a very accountable travel policy for their college area.

Sincerely,

DENNIS G. BAACK
Executive Director

Nebraska Community College System

Central
Community
College Area

Metropolitan
Community
College Area

Mid-Plains
Community
College Area

Northeast
Community
College Area

Southeast
Community
College Area

Western
Community
College Area

CENTRAL COMMUNITY COLLEGE AREA
SCHEDULE OF TRAVEL DISBURSEMENTS AND OTHER INFORMATION
For the Fiscal Years Ended June 30, 2001 and 2002

Description	Fiscal Year 2001	Fiscal Year 2002	Increase (Decrease)	Percent of Change
Expenditures:				
General Fund	\$ 25,803,440	\$ 27,440,527	\$ 1,637,087	6.34%
Other	17,493,730	19,097,507	1,603,777	9.17%
Total Expenditures	<u>\$ 43,297,170</u>	<u>\$ 46,538,034</u>	<u>\$ 3,240,864</u>	<u>7.49%</u>
Travel Expenditures:				
Board Members	\$ 7,021	\$ 14,438	\$ 7,417	105.64%
General Fund:				
Instruction	54,154	79,660	25,506	47.10%
Academic Support	48,221	58,768	10,547	21.87%
Student Service	15,289	18,724	3,435	22.47%
Institutional Support	69,671	53,983	(15,688)	-22.52%
Physical Plant Operations	624	1,592	968	155.13%
Total General Fund Travel	<u>194,980</u>	<u>227,165</u>	<u>32,185</u>	<u>16.51%</u>
Other	<u>353,328</u>	<u>169,191</u>	<u>(184,137)</u>	<u>-52.12%</u>
Total Travel Expenditures	<u>\$ 548,308</u>	<u>\$ 396,356</u>	<u>\$ (151,952)</u>	<u>-27.71%</u>
Percentage of General Fund Travel to Total General Fund Disbursements				
	0.76%	0.83%		
Percentage of Total Travel to Total Disbursements				
	1.27%	0.85%		
Total College Area Property Valuations	\$ 16,993,136,739	\$ 17,632,466,041	\$ 639,329,302	3.76%
Total Tax Levy (Note 1)	3.687	7.043	3.356	91.02%
Reimbursable Full-Time Equivalent (FTE) Students	3,535	3,602	67	1.90%
General Fund Cost per FTE Student	\$ 7,299	\$ 7,618	\$ 319	4.37%
Resident Tuition Rates Per Semester Hour	\$ 44.00	\$ 45.00	\$ 1.00	2.27%
Fees Per Semester Hour	4.00	4.00	-	0.00%
Total Tuition and Fees Per Semester Hour	<u>\$ 48.00</u>	<u>\$ 49.00</u>	<u>\$ 1.00</u>	<u>2.08%</u>
Number of Credit Hours				
Semester	104,445	105,972	1,527	1.46%
Contact	42,282	62,476	20,194	47.76%

Note 1: The increase in levy was due to the reduction in State Aid to the Colleges. In the 2000 and 2001 fiscal years, the Legislature drastically increased State Aid to the Colleges in order to reduce property taxes. See the Total State Aid for all Colleges below.

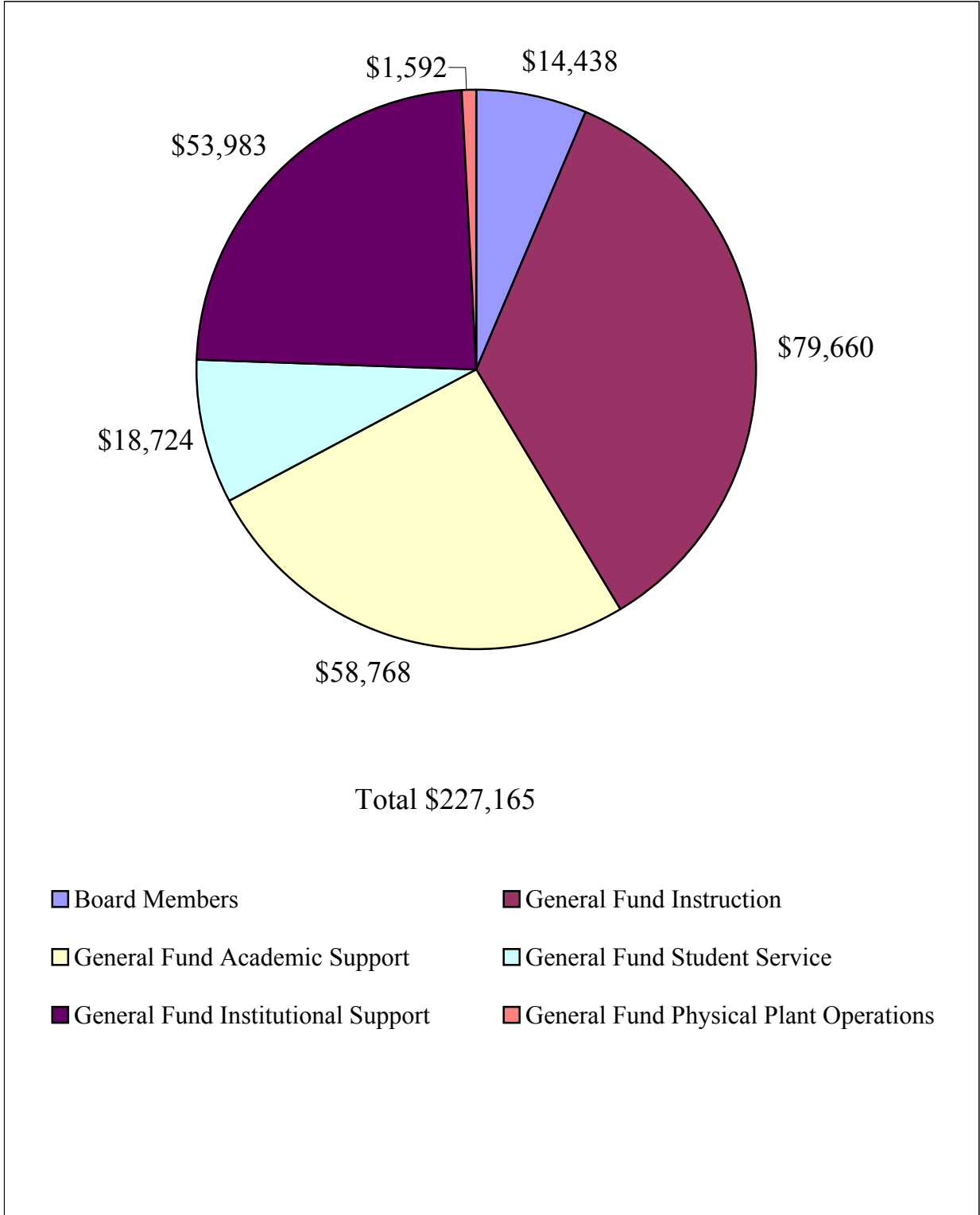
Fiscal Year	Total State Aid
1999	\$ 48,011,822
2000	\$ 84,255,228
2001	\$ 92,157,438
2002	\$ 65,255,062

ALL COMMUNITY COLLEGE AREAS
SCHEDULE OF TRAVEL DISBURSEMENTS AND OTHER INFORMATION
For the Fiscal Year Ended June 30, 2002

Description	Metropolitan Community College Area	Southeast Community College Area	Central Community College Area	Northeast Community College Area	Mid-Plains Community College Area	Western Community College Area
Expenditures:						
General Fund	\$ 46,064,561	\$ 39,748,636	\$ 27,440,527	\$ 17,647,837	\$ 11,734,407	\$ 11,726,166
Other	10,961,355	14,263,723	19,097,507	9,298,396	3,162,179	7,836,293
Total Expenditures	<u>\$ 57,025,916</u>	<u>\$ 54,012,359</u>	<u>\$ 46,538,034</u>	<u>\$ 26,946,233</u>	<u>\$ 14,896,586</u>	<u>\$ 19,562,459</u>
Travel Expenditures:						
Board Members	\$ 20,228	\$ 25,280	\$ 14,438	\$ 9,288	\$ 22,280	\$ 25,345
General Fund:						
Instruction	115,710	106,168	79,660	139,346	9,271	37,989
Academic Support	61,453	47,955	58,768	31,361	7,409	27,075
Student Service	40,694	7,489	18,724	35,679	66,094	70,650
Institutional Support	84,847	30,513	53,983	38,872	29,229	79,475
Physical Plant Operations	48,200	736	1,592	1,774	10,052	2,452
Total General Fund Travel	<u>371,132</u>	<u>218,141</u>	<u>227,165</u>	<u>256,320</u>	<u>144,335</u>	<u>242,986</u>
Other	132,785	75,124	169,191	43,226	23,270	233,740
Total Travel Expenditures	<u>\$ 503,917</u>	<u>\$ 293,265</u>	<u>\$ 396,356</u>	<u>\$ 299,546</u>	<u>\$ 167,605</u>	<u>\$ 476,726</u>
Percentage of General Fund Travel to Total General Fund Disbursements	0.81%	0.55%	0.83%	1.45%	1.23%	2.07%
Percentage of Total Travel to Total Disbursements	0.88%	0.54%	0.85%	1.11%	1.13%	2.44%
Total College Area Property Valuations	\$ 32,246,499,813	\$ 23,231,779,379	\$ 17,632,466,041	\$ 9,237,867,152	\$ 6,455,425,709	\$ 5,154,029,945
Total Tax Levy	6.210	6.360	7.043	6.851	6.808	7.787
Reimbursable Full-Time Equivalent (FTE) Students	7,511	7,503	3,602	3,245	1,645	1,505
General Fund Cost per FTE Student	\$ 6,133	\$ 5,298	\$ 7,618	\$ 5,438	\$ 7,133	\$ 7,791
Resident Tuition Rates Per Semester Hour (Note 1)	\$ 44.25	\$ 45.00	\$ 45.00	\$ 45.00	\$ 48.00	\$ 44.00
Fees Per Semester Hour (Note 1)	4.50	3.50	4.00	6.25	-	6.50
Total Tuition and Fees Per Semester Hour	<u>\$ 48.75</u>	<u>\$ 48.50</u>	<u>\$ 49.00</u>	<u>\$ 51.25</u>	<u>\$ 48.00</u>	<u>\$ 50.50</u>
Number of Credit Hours						
Quarter	327,201	290,798	-	-	-	-
Semester	-	25,910	105,972	88,404	47,906	41,195
Contact	216,094	159,051	62,476	224,711	43,173	118,556

Note 1: Metropolitan Community College Area Tuition rate and fees were converted from quarter hours to semester hours for comparison purposes.

CENTRAL NEBRASKA COMMUNITY COLLEGE AREA
GENERAL FUND TRAVEL DISBURSEMENTS
For the Fiscal Year Ended June 30, 2002



Nebraska Community Colleges

Areas and Campus Locations

