

**ADVISORY LETTER
OF THE WESTERN
NEBRASKA 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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WESTERN NEBRASKA COMMUNITY COLLEGE AREA

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STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



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Kate Witek
State Auditor
kwitek@mail.state.ne.us

Dr. John N. Harms, President
Western Nebraska Community College Area
1601 East 27th Street
Scottsbluff, NE 69361

Dear Dr. Harms:

Deann Haeffner, CPA
Deputy State Auditor
haeffner@mail.state.ne.us

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 Western Nebraska Community College Area. We conducted those procedures in accordance with *Government Auditing Standards*.

Don Dunlap, CPA
Asst. Deputy Auditor
ddunlap@mail.state.ne.us

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

Pat Reding, CPA
Asst. Deputy Auditor
reding@mail.state.ne.us

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 controls over travel disbursements.
5. Accumulate statistical data for each College Area.
6. Document each College Area's relationship with any associated foundations.

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Summary of Results

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mavery@mail.state.ne.us

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 procedures and accounting systems, inquiry of management, and testing transactions. Based on the procedures performed we noted 1) the written travel policies were not comprehensive; 2) travel expenses were not adequately supported to ensure compliance with College Area policies, State Statutes, and IRS regulations; and 3) vehicle logs were not comprehensive and were not used to document local travel. For more information on our comments and recommendations see the Comments Section of this letter.

Robert Hotz, JD
Legal Counsel
robhotz@mail.state.ne.us

We compiled the accompanying financial data on the schedules on pages 17 through 19 from the records of the Western Nebraska 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 Western Nebraska 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

WESTERN NEBRASKA 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: 1) an enrollment-driven formula and 2) 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.

WESTERN NEBRASKA 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.

WESTERN NEBRASKA COMMUNITY COLLEGE AREA

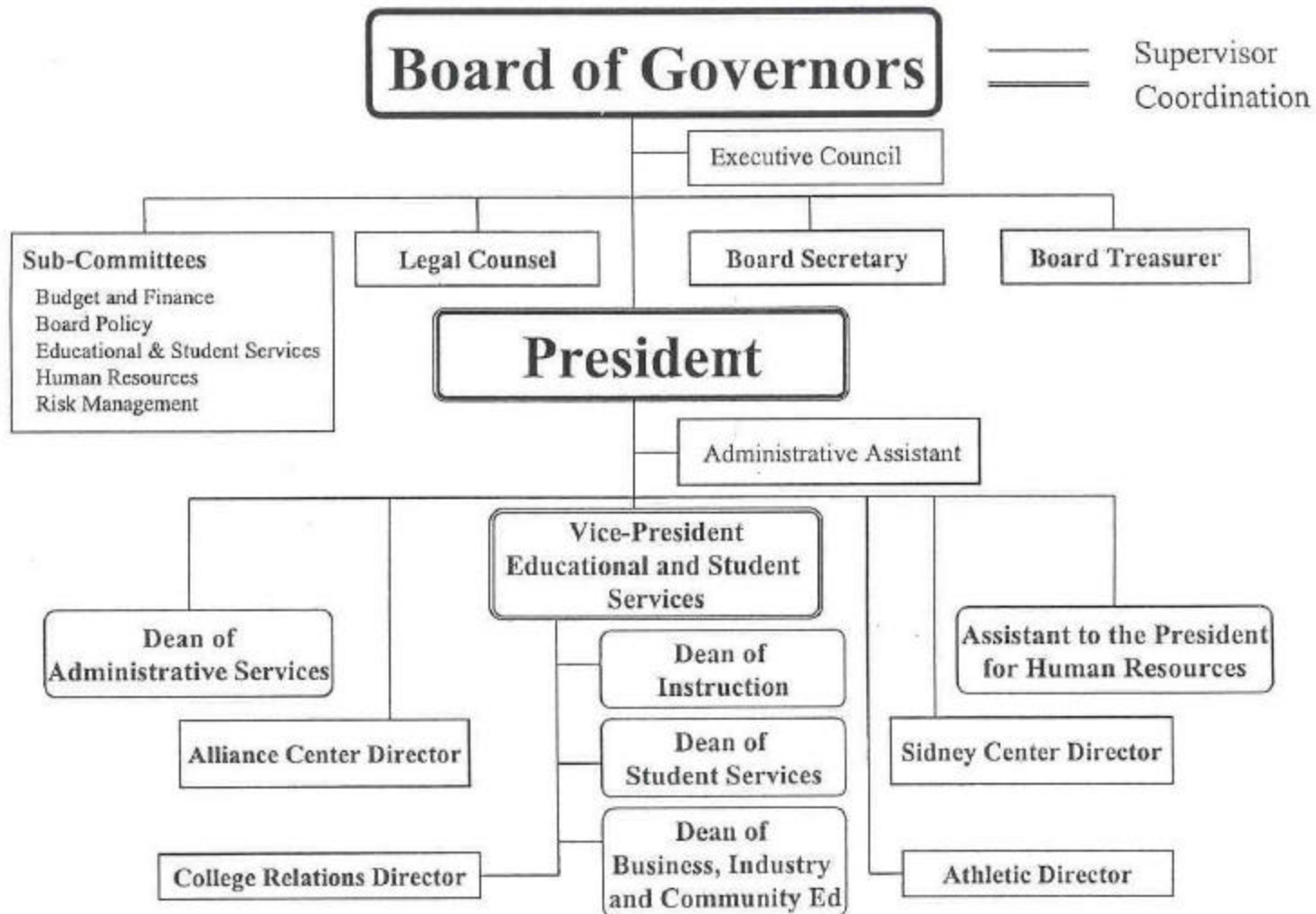
MISSION STATEMENT

Western Nebraska Community College shall be a student-centered, open-access institution primarily devoted to quality instruction and public service, providing counseling and other student services intended to promote the success of a diverse student population, particularly those who have been traditionally under served in other educational settings. Western Nebraska Community College, individually and collectively, shall provide the following instructional and service priorities:

- **Applied Technology Education**
Including Associate of Applied Science degrees (AAS), diplomas, certificates, professional skills awards, and course work to qualify individuals for entry into employment or to enable individuals to remain current, to upgrade skills, or to acquire new skills;
- **Transfer Education**
Including liberal arts and sciences associate degrees (AA and AS) comprising course work which is comparable to the course work of the first two years of a bachelor's degree program and applied technology degrees comprising course work which may be applicable to the course work of the first two years of a bachelor's degree program;
- **Developmental Education**
Including remedial programs, developmental programs, Adult Basic Education, General Education Development (GED) preparation, English Literary Programs (ELP), and refresher courses;
- **Adult Continuing Education**
Including career-related programs and services for professional certification or improvement; Economic and Community Development including customized training programs developed for businesses and communities to meet needs such as occupational assessment, job training, and job upgrading and other programs and services that are within the scope of the College's expertise;
- **Public Service**
Including vocational and personal development courses and activities not specifically identified in other priorities; and
- **Applied Research**
Limited to the enhancement of the instructional programs, student achievement, institutional effectiveness, and public service activities or related to faculty professional development.

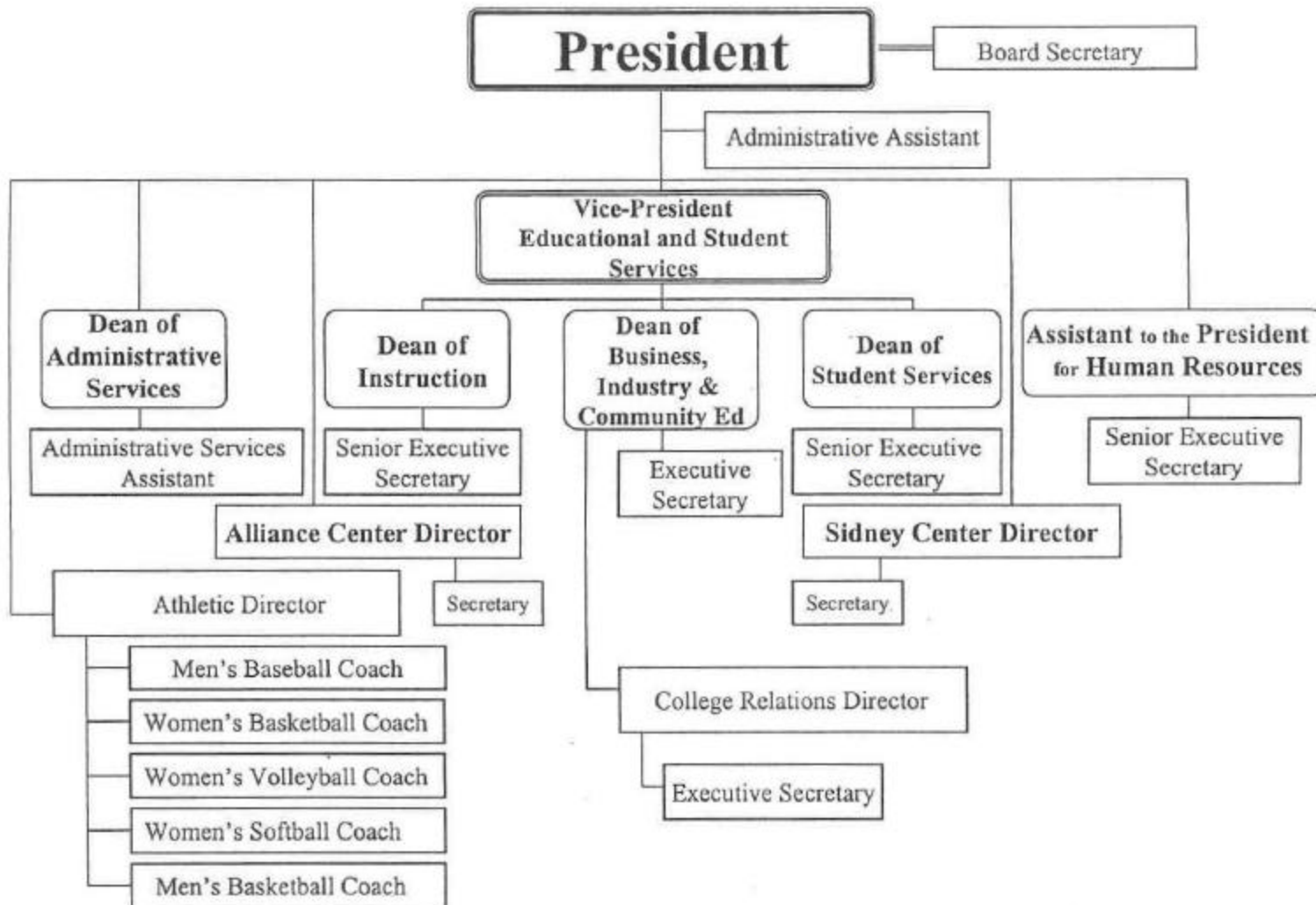
WESTERN NEBRASKA COMMUNITY COLLEGE AREA

ORGANIZATIONAL CHART



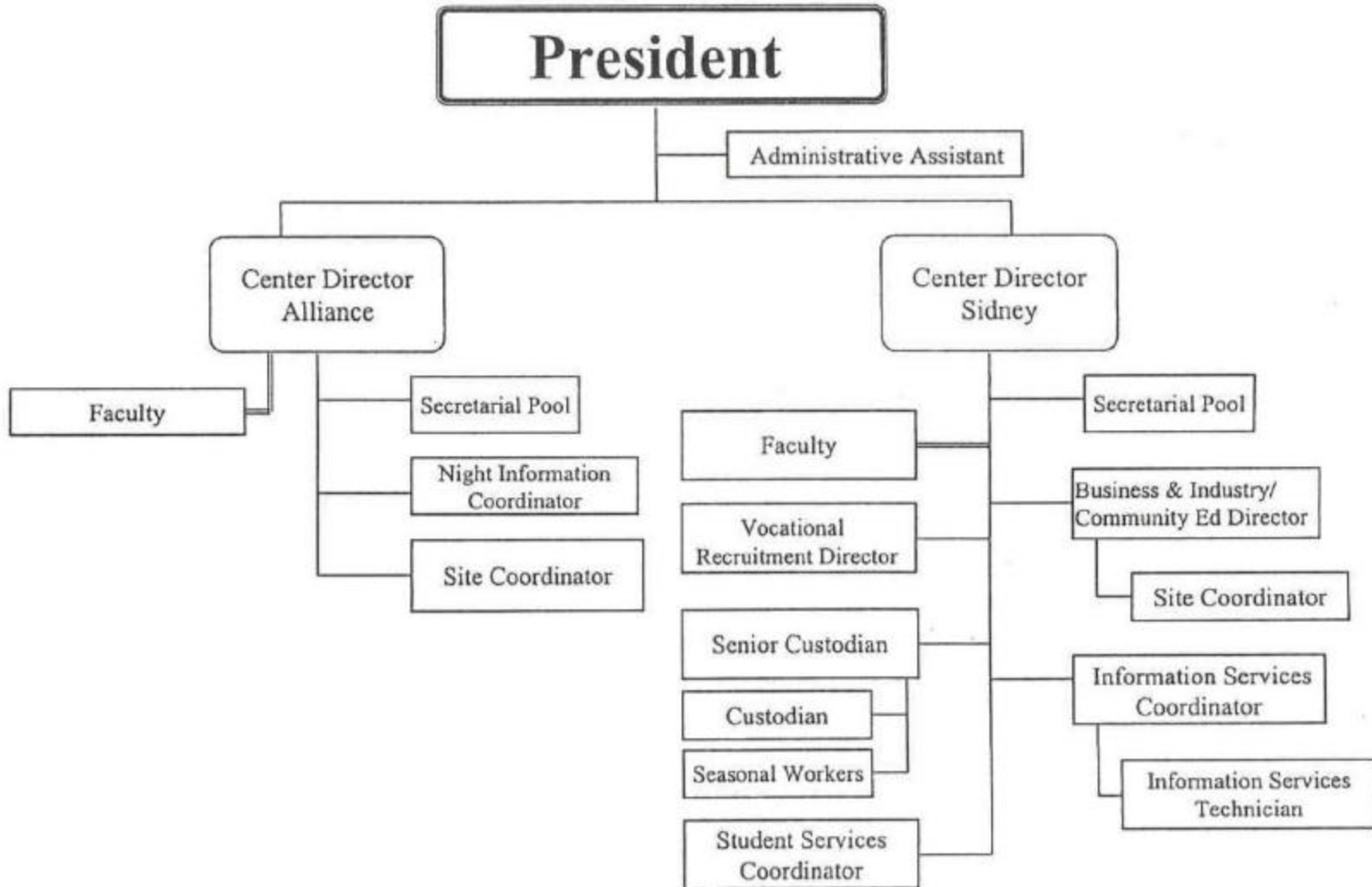
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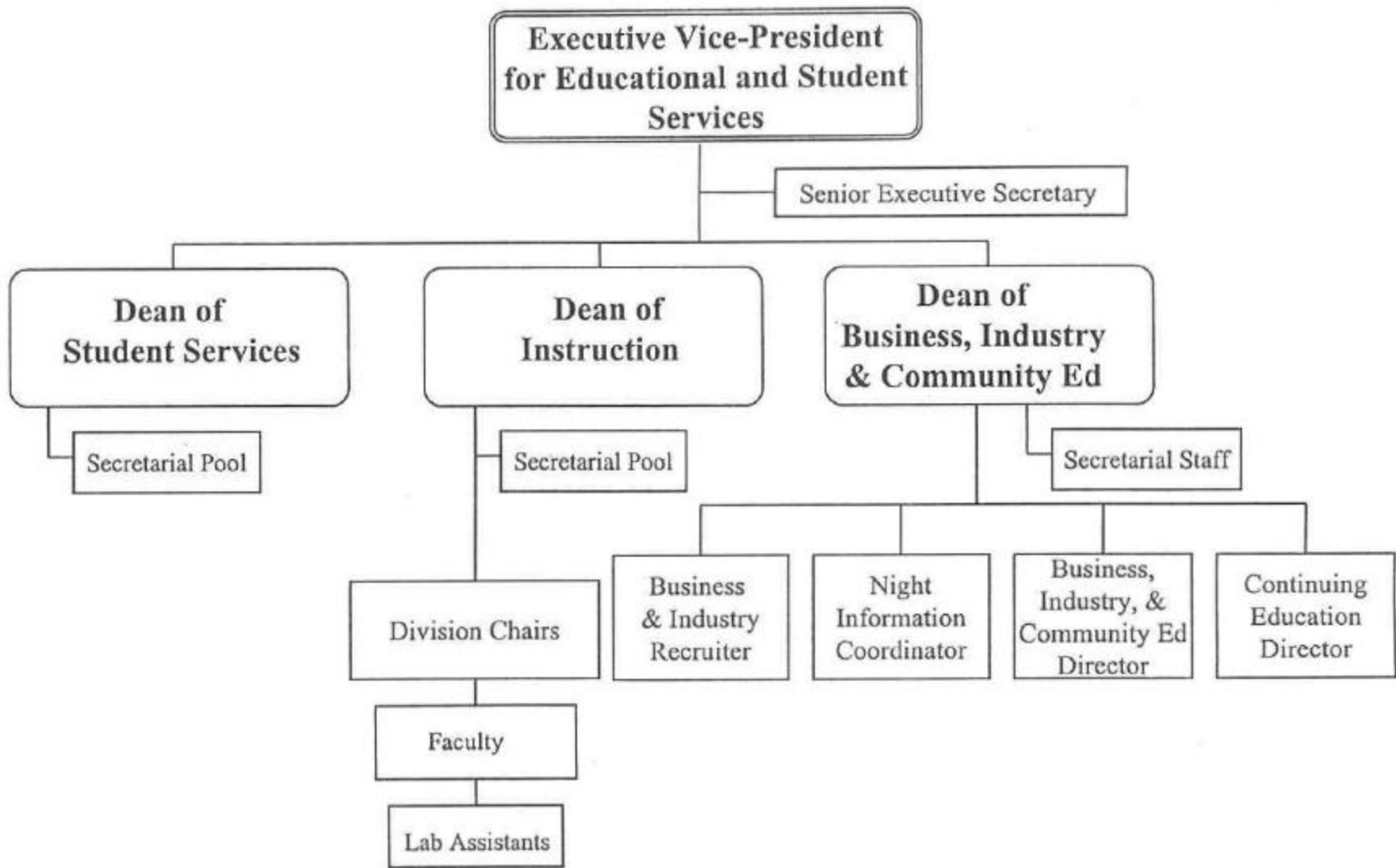
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ORGANIZATIONAL CHART



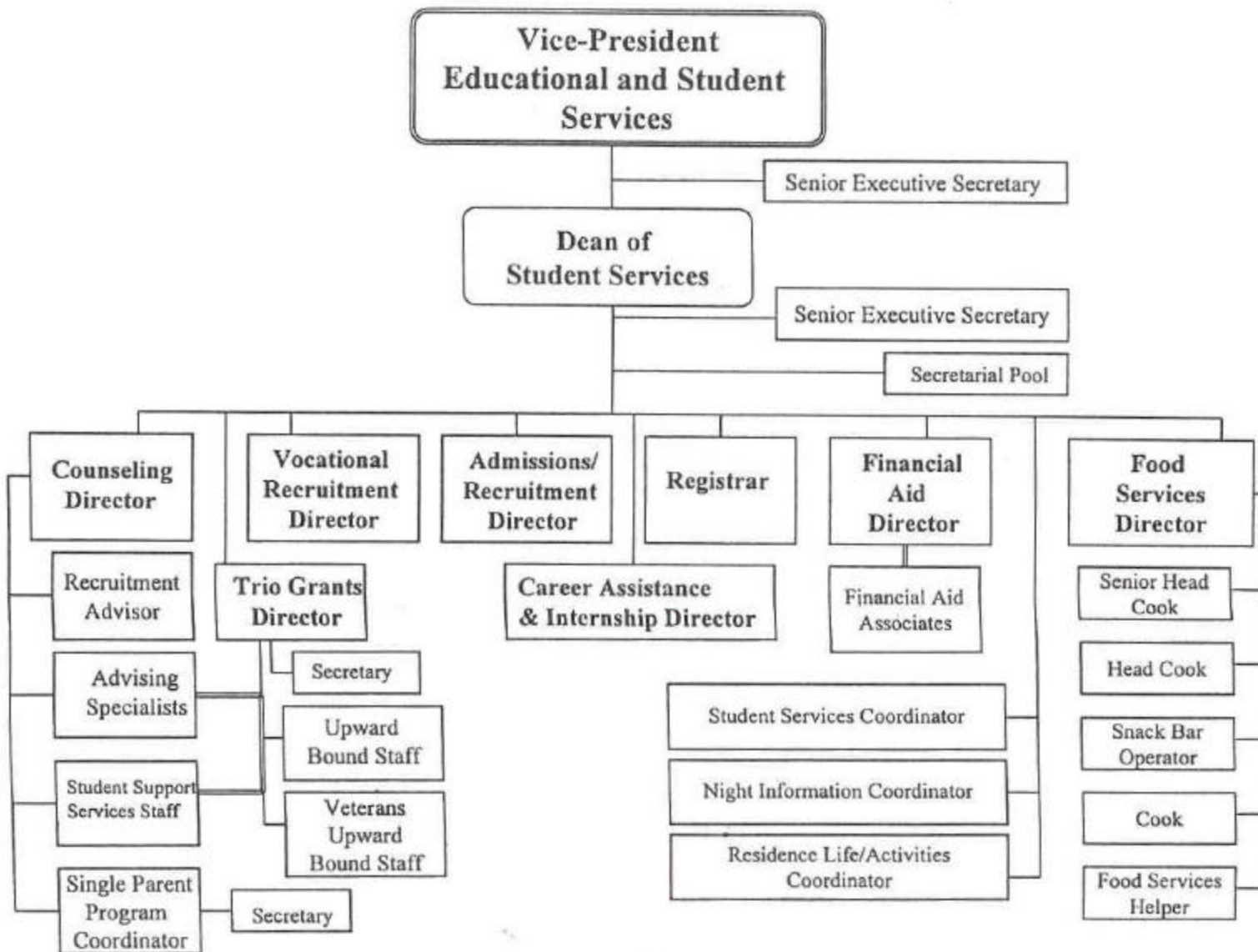
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ORGANIZATIONAL CHART



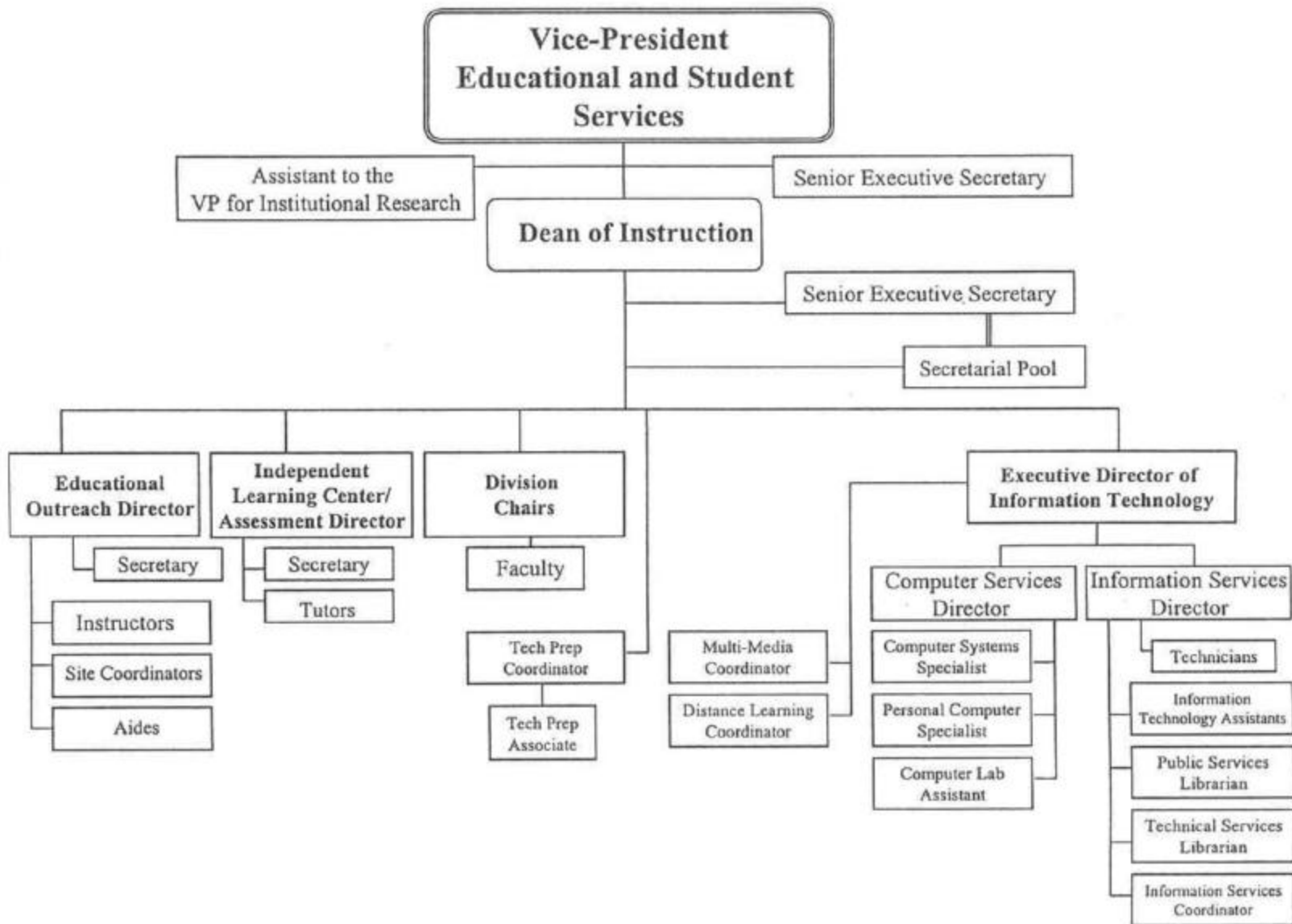
WESTERN NEBRASKA COMMUNITY COLLEGE AREA

ORGANIZATIONAL CHART



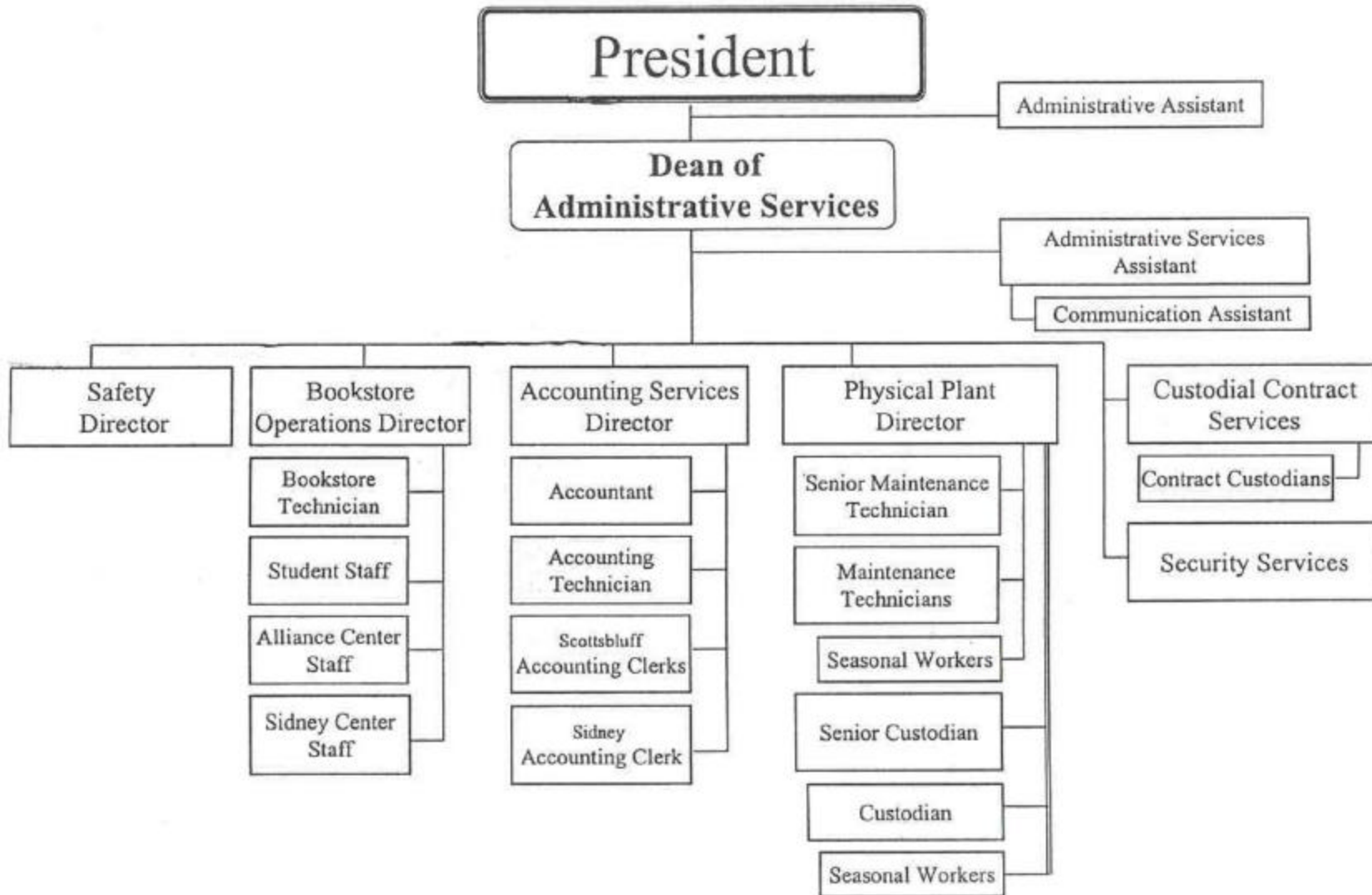
WESTERN NEBRASKA COMMUNITY COLLEGE AREA

ORGANIZATIONAL CHART



WESTERN NEBRASKA COMMUNITY COLLEGE AREA

ORGANIZATIONAL CHART



WESTERN NEBRASKA COMMUNITY COLLEGE AREA

SUMMARY OF COMMENTS

In performing the procedures related to the advisory service objectives enumerated in our transmittal letter for the Western Nebraska Community College Area, we noted certain matters involving the internal controls 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:*** Policies and procedures were not comprehensive. A more comprehensive policy would give employees the maximum amount of guidance possible on allowable travel related expenses.
2. ***Travel Expenditures:*** Expenditures were not adequately supported with documentation.
3. ***Vehicle Logs:*** Logs were not comprehensive and did not document reviews by supervisory staff.

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 Western Nebraska 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.

COMMENTS AND RECOMMENDATIONS

1. Travel Policies

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

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

- A requirement that conference registrations and agendas be filed as support for travel expense reimbursement claims.
- Policies on whether commuting expenses were allowable.
- Limitation of air travel to "coach fare" and only when it was more economical than surface transportation.
- Encouragement of direct billing of lodging within Nebraska, so that such lodging expenses were exempt from sales and lodging taxes.
- Guidance on when over-night lodging was appropriate, e.g. travel more than 60 miles from workplace, inclement weather, etc.
- Time restrictions on reimbursement of meals, e.g. breakfast meal reimbursement only when on overnight travel or travel beginning before 6:30 a.m. Dinner meal reimbursement only if on overnight travel or travel ending 7:00 p.m. or later.
- College Area's position on "one-day travel."
- College Area's policy regarding cash advances for travel.

The lack of clear written policies and procedures for travel expense reimbursements increases the risk of loss, theft, or misuse of College Area funds.

We recommend the College Area improve its existing written travel policy by making it more comprehensive. 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: : College staff will draft comprehensive procedures. Current policies will be amended to reference and formalize these procedures.

- a. *Conference agendas will be required when payment for conference attendance is requested.*

COMMENTS AND RECOMMENDATIONS

1. Travel Policies (Concluded)

- b. *Commuting expenses are never covered. Current policies require use of a College vehicle for local College related travel with a provision that authorized use of a personal vehicle would be reimbursed if a College vehicle is not available. This policy, in effect, negates reimbursement of local travel expenses unless authorized by the President.*
- c. *Air travel has always been limited to coach fare. This will be clearly and positively stated in the procedures. In addition, the College has always limited reimbursement of surface transportation to an amount not to exceed coach fare.*
- d. *Direct billing of lodging expense has always been encouraged both within and outside the state. This practice does simplify the tax-exempt situation, but has been encouraged primarily to minimize the amount of cash an employee must carry.*
- e. *College administration is hesitant to strictly define conditions that require over-night lodging and appreciates that discretion of top management is the best control measure in assessing road conditions, weather, meeting times, and institutional need.*
- f. *College administration is hesitant to strictly define time restrictions on meal reimbursement and appreciates that discretion of top management is the best control measure in assessing employee needs, meeting times, and institutional need.*
- g. *The College uses an abbreviated expense form for day travel with only the categories of mileage, gasoline, and meals. The form implies that no other reimbursements will be made in connection with day travel. The written procedures will address this issue.*
- h. *Cash advances for travel must currently be approved by the appropriate administrator prior to issue. College administration believes that the discretion of top management is the best control over this matter while accommodating individual employee and institutional needs.*

2. Travel Expenditures

Good business practices require that expenses be adequately supported to ensure compliance with College Area policies, State Statutes, and Internal Revenue Service (IRS) regulations. The College Area's travel policy states, "the Board specifically shall not authorize the expenditure of public funds to pay for any expense incurred by a spouse of an elected or appointed official, spouse of a student, spouse of an employee, or spouse of a volunteer." The College Area's travel policy also requires expense reports be submitted within 30 days of the occurrence of an expense.

The following was noted during our testing of travel expenditures:

- The College Area's expense reports did not include daily, itemized costs (costs are shown as summarized totals for the trip as a whole) and did not document the start and stop times of travel.
- Conference agendas were not consistently available for use in the determination of expense reasonableness; during review, College Area staff had to obtain agendas from various sources because they were not on file in the Business Office.

COMMENTS AND RECOMMENDATIONS

2. Travel Expenditures (Concluded)

- Meal expenses were frequently only supported by summarized credit card receipts or other summary information which showed no detail regarding the actual purchases.
- Three of the trips tested had lodging costs in excess of the federal General Services Administration per diem maximum.
- An employee was reimbursed for three meals provided to a spouse while the employee was present for a staff interview.
- Several instances were noted in which meal expenses had no supporting documentation. The largest of these, for \$1,478, was for Upward Bound (a federal program) meals/entertainment expenses for a 2001 trip to Colorado Springs.
- The expense report for one trip tested was not submitted in a timely manner. The expense report, as well as the return of \$49 in excess cash advance, was not submitted to the Business Office until approximately three months after travel completion.

The lack of adequate supporting documentation increases the risk of loss, theft, or misuse of College Area funds.

We recommend the College Area improve its accountability over travel expenses by consistently requiring detailed documentation as support for all expenses. In addition, we recommend the College Area consistently enforce compliance with the Board's policy regarding expense reimbursements, in particular prohibition of spouses' expenses and the timely remittance of expense reports.

College Area's Response: The College has always required complete and adequate source documentation to support all expenditures. This will be addressed in the written travel procedures and staff will be trained as to this expectation and requirement.

- a. The College currently uses a travel expense reimbursement form with itemization by category (transportation, lodging, meals, etc.). Staff is reviewing different formats that will allow for the itemization of expense by day.*
- b. Conference agendas will be required at the time payment is made for conference registration. Currently, conference content is reviewed before authorization for attendance is determined.*
- c. Staff will be instructed to provide detailed receipts as opposed to summarized for all expenses incurred. Procedures will require detailed backup in all source documentation provided.*
- d. Expenses for non-college purposes will not be allowed.*
- e. Current policies require submission of travel expense reports within 30 days. This existing policy will be strictly enforced.*

COMMENTS AND RECOMMENDATIONS

3. Vehicle Logs

Good business practice requires that all use of College Area-owned vehicles be appropriately documented. This documentation should include for each vehicle used, at a minimum, the dates of use, start and stop times of travel, purpose of travel, starting and ending mileage, and the signature of traveling employee. Good internal control would include the review of vehicle logs by supervisory staff to ensure vehicle usage was appropriate. This review should be documented.

Vehicle logs were not comprehensive to include dates of use, start and stop times of travel, purpose of travel, and signature of traveling employee. No documented review was completed of completed vehicle logs. Vehicle logs were not used for local travel by College Area employees.

The lack of comprehensive records for College Area-owned vehicle usage may increase the risk of loss, theft, or misuse of College Area vehicles.

We recommend the College Area improve accountability over its vehicles by incorporating dates of travel, start and stop times of travel, purpose of travel, and the signature of the traveling employee on its vehicle logs. Vehicle logs should be reviewed and this review should be documented. Furthermore, we recommend vehicle logs be used to document all travel with College Area-owned vehicles, including local use.

College Area's Response: Vehicle logs will be amended to include items recommended. Logs will be used for all travel regardless of destination or duration. New forms will include space for purpose and signature.

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



Dennis G. Baack, Executive Director
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December 11, 2002

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DEC 13 2002

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

WESTERN NEBRASKA 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	\$ 11,149,449	\$ 11,726,166	\$ 576,717	5.17%
Other (Note 2)	14,570,521	7,836,293	(6,734,228)	-46.22%
Total Expenditures	<u>\$ 25,719,970</u>	<u>\$ 19,562,459</u>	<u>\$ (6,157,511)</u>	<u>-23.94%</u>
Travel Expenditures:				
Board Members	\$ 22,923	\$ 25,345	\$ 2,422	10.57%
General Fund:				
Instruction	49,920	37,989	(11,931)	-23.90%
Academic Support	30,473	27,075	(3,398)	-11.15%
Student Service	62,432	70,650	8,218	13.16%
Institutional Support	56,186	79,475	23,289	41.45%
Physical Plant Operations	740	2,452	1,712	231.35%
Total General Fund Travel	<u>222,674</u>	<u>242,986</u>	<u>20,312</u>	<u>9.12%</u>
Other	254,380	233,740	(20,640)	-8.11%
Total Travel Expenditures	<u>\$ 477,054</u>	<u>\$ 476,726</u>	<u>\$ (328)</u>	<u>-0.07%</u>
Percentage of General Fund Travel to Total General Fund Disbursements				
	2.00%	2.07%		
Percentage of Total Travel to Total Disbursements				
	1.85%	2.44%		
Total College Area Property Valuations				
	\$4,795,027,838	\$5,154,029,945	\$ 359,002,107	7.49%
Total Tax Levy (Note 1)				
	4.942	7.787	2.845	57.57%
Reimbursable Full-Time Equivalent (FTE) Students				
	1,271	1,505	234	18.41%
General Fund Cost per FTE Student				
	\$ 8,772	\$ 7,791	\$ (981)	-11.18%
Resident Tuition Rates Per Semester Hour				
	\$ 43.00	\$ 44.00	\$ 1.00	2.33%
Fees Per Semester Hour				
	5.00	6.50	1.50	30.00%
Total Tuition and Fees Per Semester Hour	<u>\$ 48.00</u>	<u>\$ 50.50</u>	<u>\$ 2.50</u>	<u>5.21%</u>
Number of Credit Hours				
Semester	34,828	41,195	6,367	18.28%
Contact	98,774	118,556	19,782	20.03%

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

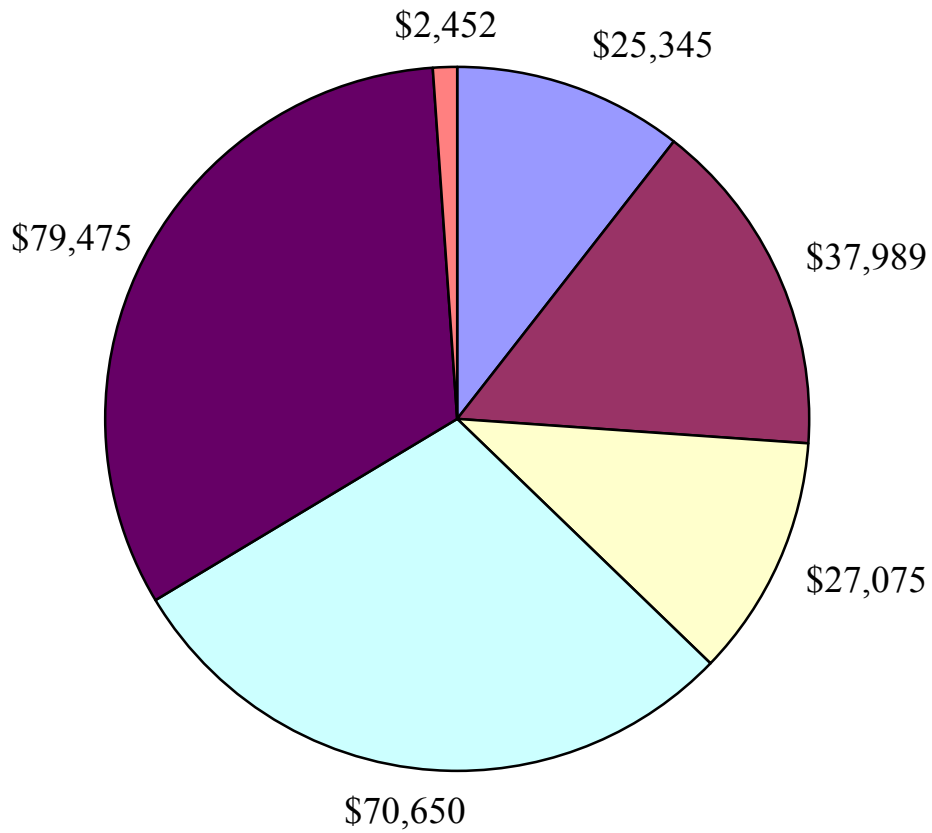
Note 2: The Western Nebraska Community College changed their capitalization policy from \$500 to \$2,500 in fiscal year 2001. This resulted in a one-time write off of \$7,925,206.

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.

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

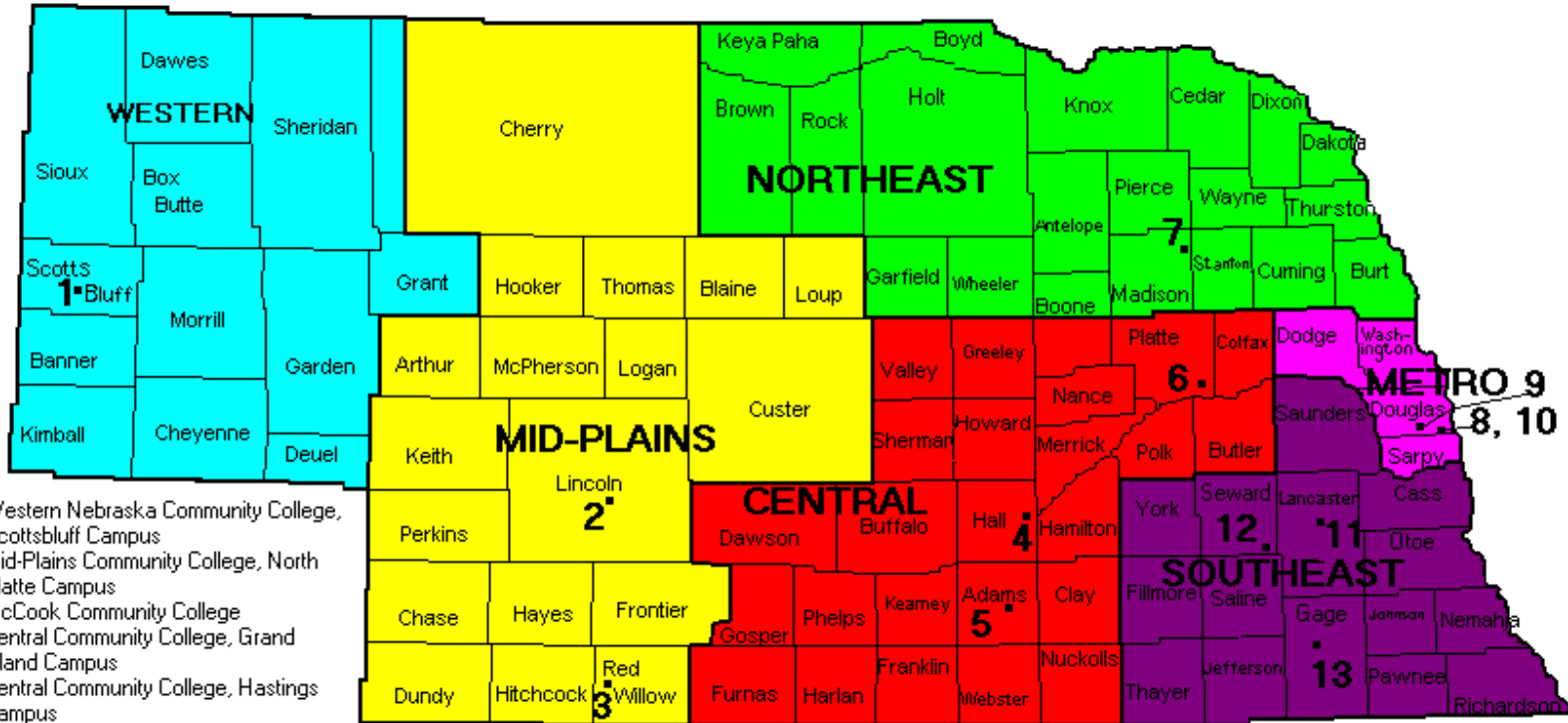


Total \$242,986

- | | |
|--|--|
|  Board Members |  General Fund Instruction |
|  General Fund Academic Support |  General Fund Student Service |
|  General Fund Institutional Support |  General Fund Physical Plant Operations |

Nebraska Community Colleges

Areas and Campus Locations



1. Western Nebraska Community College, Scottsbluff Campus
2. Mid-Plains Community College, North Platte Campus
3. McCook Community College
4. Central Community College, Grand Island Campus
5. Central Community College, Hastings Campus
6. Cental Community College, Columbus Campus
7. Northeast Community College
8. Metropolitan Community College, Fort Omaha Campus
9. Metropolitan Community College, Elkhorn Valley Campus

10. Metropolitan Community College, South Omaha Campus
11. Southeast Community College, Lincoln Campus
12. Southeast Community College, Milford Campus
13. Southeast Community College, Beatrice Campus