

Nebraska Department of Education  
 Private Postsecondary Career Schools & Veterans Education  
 301 Centennial Mall South, Box 94987  
 Lincoln, Nebraska 68509-4987

**TUITION RECOVERY CASH FUND FORM**

NOTE: Even if no tuition is charged, form must be completed and returned.

1. Prepare the form in duplicate and keep one copy for your files.
2. Check form for completeness and mathematical accuracy.
3. Make sure the form has been signed by a School Administrator and notarized by appropriate authority.
4. Make check payable to the "**Nebraska Department of Education.**" The amount on the check should be the same as the amount shown on Part A, Line 5.
5. Return a copy of the completed form with payment and financial statements to support the data to the Department of Education.

Name of School \_\_\_\_\_

Address of School \_\_\_\_\_

School Official to Contact \_\_\_\_\_

**PART A CALCULATION OF FUND PAYMENT**

**Check System of Accounting Used:** Cash Basis \_\_\_\_ Accrual Basis \_\_\_\_ Fiscal Year 20\_\_\_\_

1. Total Tuition and Fees Revenue		\$
(Reference page #___ and item #___ from financial statement)		
2. Allowable Deductions/Adjustments:		
(a) Tuition and Fees Refunds		\$
(Reference page #___ and item #___ from financial statements)		
(b) Unearned Tuition & Fees		\$
(Reference page #___ and item #___ from financial statements)		
3. Gross Tuition Income (Line 1 Less Lines 2a & 2b)		\$
4. Assessment Rate (One tenth of one percent) (Multiply line 3 by .001)		
5. Payment Due to Fund		\$

**PART B AFFIRMATION STATEMENT**

I, \_\_\_\_\_, do hereby swear and affirm that the data  
 Print or Type Name of School Administrator

contained herein are complete and correct to the best of my knowledge and belief.

\_\_\_\_\_  
 Signature of School Administrator

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public

SEAL

\_\_\_\_\_  
County and State

My commission expires \_\_\_\_\_

**NOTE: INSTRUCTIONS ON PAGE 3**

## GUIDELINES FOR COMPLETING TUITION RECOVERY CASH FUND FORM

Title 92, Nebraska Administrative Code, Chapter 44, Private Postsecondary Career Schools Tuition Cash Fund, went into effect April 3, 1994. On the reverse side is the form for calculating your school's contribution to the Tuition Recovery Cash Fund. Follow the instructions given below which will help you determine the amount your school needs to pay into the Fund. Please make your check payable to **Nebraska Department of Education**.

We draw your attention to a few key definitions in Rule 44:

**Assessment Year** shall mean the school's most recently completed fiscal year.

**Gross Tuition Revenue** shall mean the total tuition and fees received during the assessment year less tuition and fees refunded, and unearned tuition and fees.

**Fee** shall mean a fixed charge for, but not limited to, registration fee, lab fees and the cost of materials, or equipment, if they are portrayed as fees by the school.

**Tuition** shall mean money charged for instruction.

**Unearned Tuition** shall mean money paid by an individual to a school for classes that will be held in a future attendance period and for classes that are no longer available due to termination of the school.

## INSTRUCTIONS FOR COMPLETING PART A: CALCULATION OF FUND PAYMENT

Line 1: Show total tuition and fees collected by your school for the reporting period. Your reporting period will be determined by using the financial statements for your most recently completed fiscal year. If your statement does not have a number next to the line where you show your tuition and fee amounts, write a number 1 next to the amount and circle it. Write the corresponding number on Part A #1, Item #, as requested.

Line 2: During the period you are reporting, you may deduct from your tuition and fee amount on line 1, tuition and/or fee refunds you made to students. If the amount you show on line 1 is a "net" amount with refunds already subtracted, enter zero on line 2 of Part A. If the amount shown on line 1 is not a "net" amount, enter the total amount of allowable deductions on line 2 of Part A.

Write a number 2 next to the amount and circle it, and write the corresponding page number on Part A #2, Item #, as requested. Follow the same procedure for #2 (a) and (b). Please remember to appropriately cross-reference the allowable deductions with your financial statement.

Line 3: Subtract line 2 from line 1 and enter the amount on line 3.

Line 4: Multiply line 3 by .001 and enter the amount on line 5.

Line 5: Payment due the Fund.

We hope the definitions and calculations above will assist you in completing the form correctly. Should you have any questions, please contact our office at (402) 471-4825 or by email at [Marisol.birth@nebraska.gov](mailto:Marisol.birth@nebraska.gov).