Report of forty-six years of substantial misrepresentation

of credit-hours at and by the University of New Hampshire

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December 13, 2015

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Summary and Introduction

The University of New Hampshire (UNH) over-reports its semester credit-hour based on a miscalculation whereby it awards 1.33 credit-hours per 1 hours' worth of class contact and corresponding out-of-class student work. In contrast, throughout public higher education, 1 semester credit-hour is awarded per 1 hours' worth of class contact and corresponding out-of-class student work. Because of the miscalculation, UNH students are awarded more credit than they deserve; in effect, UNH students are awarded credit for nothing. At UNH, a normal liberal arts course (non-Engineering\Science\Math) has three 50 minute class meetings per week over a 15 week semester, students complete a satisfactory amount of out-of-class work, and UNH awards 4 credit-hours at the end of the semester term. Three of the four credit-hours are awarded for the scheduled class and out-of-class work, and the forth credit-hour is awarded, not because of any extra work completed by students, but because UNH merely decided to increase the value of its normal 3 credit-hour courses to become 4 credit-hour courses, at both the undergraduate and graduate levels, in the fall of 1969.

Three main effects of UNH over-reporting its semester credit-hour

One, the educational attainments of UNH's students are over-reported; when UNH reports that a student completes a 128 credit-hour degree program, the student actually completes not more than a 96 to 100 credit-hour program; this occurs for about 70 percent of UNH's undergraduate students; and, completing about 96 to 100 credit-hours in a degree program is significantly below the at least 120 credit-hour degree program requirement established in and used throughout public higher education. Additionally, there is an at least 12 credit-hour enrollment minimum for entitlement to State and Federal benefits, as well as for participation in other higher education programs; whenever UNH reports that a student is enrolled in 12 credit-hours, the student is normally enrolled in 9 credit-hours, which is less than the 12 credit-hour minimum. These internal effects and other external effects that result from UNH's over-reported and miscalculated semester credit-hour will be presented in further detail after it is demonstrated that UNH over-reports and miscalculates its credit-hour, as presented in Section I of this report.

Two, because UNH over-reports and miscalculates its credit-hour, UNH over-reports and miscalculates its full-time equivalent (FTE) student enrollment. One of the most important uses for FTE student enrollment counts and calculations in public higher education is in facility planning; i.e. construction and campus master plans. UNH's Campus Master Plan, 1994, over-reports and miscalculates its FTE student enrollment projected estimate for the year 2010 by 61.61 percent. For the year 2010, it calculated and presented a FTE student enrollment estimate of 15,009 FTE students, while it should have presented an estimate of 9,118 FTE students. Consequently, the engineering firm developed a campus master plan based on the counts and calculations that UNH provided, and it appears that that campus has been built. Unfortunately, not merely based on UNH's 1994 over-estimation of its FTEs, but also because of its over-reported FTEs today, UNH's campus is demonstrably over-built, by at least 30 percent.

Furthermore unfortunately, a review of subsequent UNH campus master plans, as well as Plymouth State University's (PSU) and Keene State College's (KSC) campus master plans, fails to show due consideration of FTE student enrollment counts and calculations in the plans; additionally, because the University of New Hampshire at Manchester (UNHM) and Granite State College (GSC), both originally extensions of UNH, over-report their credit-hour as well, there is a risk that all of these campuses may be over-built and that significant system debt has been incurred without an adequate base of FTE student enrollment to support that debt. In New Hampshire, for its University System of New Hampshire, construction funding is derived mainly through capital funding sources via state capital appropriations, acquisition and assumption of debt by the university system, and through system internal borrowing, operating budget, gifts, grants and other sources. For example, KEEP New Hampshire construction funds for fiscal years 2001 to through 2013, resulted in $1.1 billion in construction costs for the system; state

capital appropriations provided $235 million, system internal borrowing, operating budget, gifts, grants and other sources provided $418 million, and new university system debt provided $447 million. Currently, the University System of New Hampshire has an outstanding debt (principle plus interest) of $593,852,000, per its Annual Report, 2014; in comparison, the University of Maine System has an outstanding debt (principle plus interest) of $219,694,000, per its Annual Report, 2014. In 2014, New Hampshire has a population of 1.327 million, and its university system has a reported headcount of 34,026 students for fall 2013; in comparison, in 2014 Maine has a population of 1.33 million, and its university system has a reported headcount of 30,365 students for fall 2013. With an equivalent state population, a headcount of 12.06 percent more students, the University System of New Hampshire has 170.31 percent more outstanding debt than the University of Maine System.

UNH's over-reporting and miscalculating of its FTE student enrollment in its campus master plan, equivalent over-reporting and miscalculating of FTEs at both UNHM and GSC, lack of considerations of FTE student enrollment counts and calculations in PSU's and KSC's campus master plans, and what may be reasonably be said to be a rigor-less application of FTE student enrollment accounting by the University System of New Hampshire, are all factors of inherent risk that the entire system may be over-built. While consideration will be given to all these factors in this report, the main focus will be to show how UNH's over-reporting and miscalculating of its FTE student enrollment in its campus master plan results in a grossly over-built UNH campus. The effects of UNH over-reporting and miscalculating its FTE in its Campus Master Plan are presented in Section II of this report.

Three, by miscalculating and over-reporting its credit-hour, UNH is consequently enabled to account for the expense of delivering a full-time four-year 128 credit-hour program, all the while it actually delivers about 25 percent less than a 128 credit-hour program. In the same manner that UNH students are given credit for nothing, UNH receives revenue for a 128 credit-hour program, delivers an about 96 to 100 credit-hour program, accounts for the overall core expense of delivering a 128 credit-hour program, but all the while about 25 percent of that reported core expense is for nothing that UNH actually does, other than awarding credit for nothing.

An exact accounting of UNH's *undelivered* expense would require a rigorous, forensic accounting method that is beyond the scope of this report. However, an alternative and suitable method for estimating the costs that result from the undelivered portion of UNH's programs is available by examining and analyzing National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), Data Feedback Reports which include institutional calculations of core expenses per FTE student enrollment. Using such methodology results in a cost estimate of $522,383,664 for UNH's *undelivered* education program for a period of seven Data Feedback Reports, 2007 through 2012 and 2014. A cost estimate for UNH's *undelivered* education program since 1970, when UNH's miscalculated and over-reported semester credit-hour was fully instituted, easily exceeds $2 billion. In addition to examining and analyzing these costs, other portions of the Data Feedback Reports are examined, analyzed and presented because their results (data) help to provide a better context of understanding the overall problem, as well as offering some reasons as to why it is occurring and persisting. The cost estimate and methodology are presented in Section III of this report.

<u>Additional matters</u>

In addition to the effects of UNH over-reporting its credit-hour, a brief examination and analysis of the workload of UNH's tenure and tenure-track faculty is presented at the end of this report. Over a recent 10 year period, records show that the average teaching workload of UNH's tenure and tenure-track faculty is 1.28 standard courses per semester. This issue is addressed following Section III of this report.

In addition to UNH miscalculating its semester credit-hour, two institutions, the University of New Hampshire at Manchester and Granite State College, both originally extensions of UNH, miscalculate their semester credit-hour in a similar manner. As such, it means that all of the effects of UNH's miscalculated and over-reported credit-hour, as reported in the main report, also result from UNHM's and GSC's miscalculated and over-reported credit-hour. This issue is addressed in Appendix A of this report.

<u>UNH appears to be acting with reckless disregard of the truth or falsity of the information it presents to the public.</u>

UNH appears to be acting with reckless disregard of the truth or falsity of the information it presents to the public. In any regular semester-hour program, there has to be a semester hour of instruction delivered and a satisfactory completion of course requirements before a semester credit-hour may be issued. At UNH, routinely, 3 semester hours of instruction are delivered, there is some satisfactory completion of those course requirements that follow from the 3 semester hours of instruction, and 4 semester credit-hours of credit are issued. There are no special circumstances. UNH awards 1.33 semester credit-hours per one hour of instruction and completion of corresponding course requirements because in 1967, a UNH Committee determined that the credit hour system is not relevant to the circumstances of contemporary higher education, that the course, rather than the credit-hour, should be the basic unit of instruction in the semester, and that there is no need to increase the number of contact hours; and then in 1969, UNH began issuing 4 semester credit-hours for 3 semester hours of instruction and completion of corresponding course requirements.

UNH's awarding 1.33 semester credit-hours per one hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks is inconsistent with UNH's own Credit Hour Policy and the definition of credit hour issued by the U.S. Department of Education. Not only is UNH acting with reckless disregard of the truth or falsity of the information it presents to the public, it is acting with reckless disregard of its own history. Since 1969, UNH has been issuing credit for nothing and has been perpetuating a fiction; as long as it is left alive, it is as hopeless to reconcile the difference by logic as to square the circle.

Section I

This section presents a brief history of the circumstances and conditions that led to UNH's miscalculated and over-reported semester credit-hour. Current examples of both UNH's credit-hour policy and the U.S. Department of Education's definition of credit-hour are presented, and it is shown that it is false that UNH is in compliance with the federal definition of credit-hour. Then, examples of both miscalculated credit-hours and properly calculated credit-hours from UNH's Time and Room Schedule, fall 2014, are presented. Finally, a brief consideration and presentation of various internal and external effects of UNH's miscalculated and over-reported credit-hour are presented; and, a suggestion is made that due to these effects consideration should be given to both the revocation of UNH's charter and an investigation as to whether or not there is fraud resulting from UNH's activities.

A brief history of UNH's miscalculated semester credit-hour, and examples of its miscalculated semester credit-hour.

[All documents cited under this heading are included in the Support Documents, folder: UNH.]

In 1960, the following definitions are found in UNH's Undergraduate Bulletin of the University of New Hampshire, General Information, 1960-1961, page 48:

> *Semester.* This is half of the college year. The fall semester starts in September and ends about the last of January. The spring semester starts about the first of February and ends in June.

> *Semester Hour.* The semester hour represents one hour of class or about two hours of laboratory each week for a semester. Most college courses meet three days a week for an hour each day. They therefore are valued at three semester hours. A science course with three class meetings a week plus one laboratory period would have a value of four semester hours. In the College of Liberal Arts, 128 semester hours are required for graduation; in Agriculture, 136; and in Technology, 144.

Then in 1967, a UNH University-Wide Educational Policies Committee determined that:

> Whatever may have been the objectives of the credit hour system, we conclude that it is not relevant to the circumstances of contemporary higher education (page 54),

> [T]hat the course, rather than the credit hour, be the basic unit of instruction in the semester (page 55),

and that:

> No real need to increase the number of contact hours is involved (page 54).

And, the Committee concluded:

> We recommend that the credit-hour system be abandoned and that all university offerings be courses of equal value and status. The minimum requirements for a Bachelor's degree should be 32 courses and no more than five courses should be taken simultaneously (page 57).

Then on April 24, 1968, UNH's University Senate adopted a motion of a "4-credit system", as follows.

> In a special meeting Monday, University Senate adopted by voice vote a recommendation that the credit system be modified so that the normal course will carry four credits. (Campus Journal, The University of New Hampshire, Vol. VI, No. 43, April 24, 1968.)

Initiation of UNH's miscalculated semester credit-hour, fall 1969

In the fall of 1969, UNH's miscalculated semester credit-hour was initiated. There was no abandonment of the credit-hour system, nor was there an initiation of a course-credit system. UNH simply revalued its normal, liberal arts (non-Engineering\Science\Math) 3 semester credit-hour courses to become 4 semester credit-hour courses, without any change to its academic calendar; as such, UNH began awarding 4 semester credit-hours for 3 semester credit-hours' worth of class contact and corresponding student work.

This credit-hour change occurred for all normal liberal arts courses, such as English, History, Psychology and Sociology, while the Engineering, Science and Math courses remained unchanged. The change can be seen by comparing UNH's Time and Room Schedules from fall 1968 to fall 1969. In the fall 1968 schedule, normal liberal arts courses are scheduled for one hour per day, three days per week, and are valued as 3 credit-hour courses; then in the fall 1969 schedule, those same courses with the same time schedule are valued as 4 credit-hour courses. This same change can also be seen by comparing the listed credit-hour values in UNH's Undergraduate Catalogs Description of Courses for the same time period; in the one Catalog for 1967-1968 and 1968-1969, beginning on page 175, credit hour values for normal liberal arts courses are 3 credit-hours, then in the Catalog for 1969-1970, those same courses become 4 credit-hour courses. [Support Documents, folder: UNH, subfolders: Time and Room Schedule, and Catalogs.]

Significantly, there is not one word about a change to a course-credit program in the Catalogs or the Time and Room Schedule, fall 1969; nor is there any mention about a change from 3 to 4 credit-hours for UNH's liberal arts courses in either document. In the fall of 1969, UNH retained the credit-hour system, and simply began awarding 4 credit-hours for 3 credit-hour courses, based on the Committee's conclusion that the credit-hour system is not relevant to the circumstances of higher education; and as the Committee also said, UNH did so without a need to increase the number of contact hours.

UNH's miscalculated credit-hour today

Today, UNH awards the same 4 credit-hours for 3 credit-hour courses, but it also states, falsely, that it is in compliance with the federal definition of credit hour, as follows.

> The University of New Hampshire is in compliance with the federal definition of credit hour. For each credit hour, the university requires, at a minimum, the equivalent of three hours of student academic work each week. Academic work includes, but is not limited to, direct faculty instruction, e-learning, recitation, laboratory work, studio work, field, work, performance, internships, and practica. Additional academic activities include, but are not limited to, readings, reflections, essays, reports, inquiry, problem solving, rehearsal, collaborations, theses, and electronic interactions. Student work reflects intended learning outcomes and is verified through evidence of student achievement. (UNH's Undergraduate Course Catalog, 2012-13, excerpt)

Ironically, UNH's Credit Hour Policy was adopted and first inserted in its Undergraduate Course Catalog as the result of a UNH Faculty Senate Motion # XVI-M9, on UNH Credit Hour Policy, date of Faculty Senate discussion February 27, 2012, based on the motion of a member of the Department of Chemistry

at UNH, a department which for each semester hours' worth of class or laboratory, only awards 1 credit-hour unit of credit.

It is assumed that the presenter recommended that UNH adopt their Credit Hour Policy based on a similar change that occurred with the issuance of a credit hour definition by the U.S. Department of Education, with a final rule issued in the Federal Register on October 29, 2010 [Support Documents, folder: US Dept of Ed]; their definition of credit hour follows.

34 CFR 600.2 Definitions

> *Credit hour:* Except as provided in 34 CFR 668.8(k) and (l), a credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that is an institutionally established equivalency that reasonably approximates not less than—

> (1) One hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks for one semester or trimester hour of credit, or ten to twelve weeks for one quarter hour of credit, or the equivalent amount of work over a different amount of time; or

> (2) At least an equivalent amount of work as required in paragraph (1) of this definition for other academic activities as established by the institution including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours.

Subsequent to the Federal Register issue, the Department of Education issued further guidance on the definition of credit hour for Federal purposes in its letter dated March 18, 2011; and therein referred to still more guidance to be issued. [Support Documents, folder: US Dept of Ed]

In comparing UNH's policy to the Department of Education's definition of Credit Hour, UNH's policy of:

> For each credit hour, the university requires, at a minimum, the equivalent of three hours of student academic work each week

seems to be consistent with The Department of Education's definition of:

> One hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks for one semester.

However, in practice, for about 70 percent of their courses, UNH awards 1.33 credit-hours per one hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks, because of the re-valuing change that UNH initiated in 1969.

For all of its normal liberal arts courses, UNH should be scheduling one contact hour of class per week per credit-hour; all UNH's 4 credit-hour courses should have 4 contact hours of class per week per semester. Instead, UNH's normal liberal arts 4 credit-hour courses only have 3 contact hours of class per week; as such, it is false that UNH is in compliance with the federal definition of credit hour.

Examples of miscalculated credit-hours in UNH's scheduled courses, fall 2014

UNH's Time and Room Schedule, Fall 2014, contains at least three examples of courses for which UNH awards semester credit-hours. In the three examples that follow, the first presents examples of courses for which UNH schedules 3 semester hours of class contact and awards 4 credit-hours; the second presents examples of courses for which UNH schedules 4 semester hours of class contact and awards 4 credit-hours, but also within the same discipline there are examples of courses for which UNH schedules 3 semester hours of class contact and awards 4 credit-hours; and, the third presents examples of courses for which UNH schedules 4 semester hours of class contact and awards 4 credit-hours.

Example 1. Examples of courses for which UNH schedules 3 semester hours of class contact and awards 4 credit hours. In addition to these courses presented below, there are about a thousand examples of courses for which UNH schedules 3 semester hours of class contact and awards 4 credit-hours in the Time and Room Schedule, Fall 2014. [Support Documents, folder: UNH, subfolder: Time and Room Schedule]

a) ANTH 412 Adventures in Archaeology, is scheduled for Monday, Wednesday and Friday, from 11:10 am to 12:00 pm each day, for 3 contact hours of 50 minutes per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 30)

b) ANTH 444 Lost Campus: Archaeology of UNH, is scheduled for Wednesday, from 1:10 pm to 4:00 pm, for not significantly more than 3 contact hours per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 30)

c) ANTH 500 Peoples and Cultures Latin America, is scheduled for Tuesday and Thursday, from 5:10 pm to 6:30 pm each day, for not significantly more than 3 contact hours per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 30)

d) ENGL 401 First-Year Writing, is scheduled for Monday, Wednesday and Friday, from 9:10 am to 10:00 am each day, for 3 contact hours of 50 minutes per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 152)

e) ENGL 501 Intro to Creative Nonfiction, is scheduled for Monday and Wednesday, from 12:40 pm to 2:00 pm each day, for not significantly more than 3 contact hours per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 160)

Example 2. Examples of courses for which UNH schedules 4 semester hours of class contact and awards 4 credit-hours. In some cases, mostly for its introductory-level language courses, UNH schedules 4 semester hours of class contact and awards 4 credit hours, as follows; but, beyond the introductory-level language courses, UNH reverts to awarding 4 credit-hours for 3 semester hours of class contact.

a) SPAN 401 Elementary Spanish I, is scheduled for Monday, Tuesday, Thursday and Friday, from 8:10 am to 9:00 am each day, for 4 contact hours of 50 minutes per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 449)

b) SPAN 403 Review of Spanish, is scheduled for Monday, Wednesday and Friday, from 9:10 am to 10:00 am each day, for 3 contact hours of 50 minutes per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 449)

Example 3. Examples of courses for which UNH schedules 4 semester hours of class contact and awards 4 credit-hours. These examples are from UNH's general Engineering, Science or Math courses.

a) ECE 401 (Electrical and Computer Engineering) Perspectives in ECE, is scheduled for Monday, Wednesday and Friday, from 11:10 am to 12:00 am each day, for 3 contact hours of 50 minutes per week, and there is a required laboratory scheduled for Monday from 3:10 pm to 5:30 pm, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 128)

b) CHEM 403 General Chemistry I, is scheduled for Monday, Wednesday and Friday, from 8:10 am to 9:00 am each day, for 3 contact hours of 50 minutes per week, and there is a required laboratory scheduled for Monday from 2:10 pm to 5:00 pm, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 71)

c) MATH 418 Analysis and Application of Functions, is scheduled for Monday, Wednesday and Friday, from 9:10 am to 10:00 am each day, for 3 contact hours of 50 minutes per week, and there is a required discussion scheduled for Tuesday and Thursday from 3:40 pm to 4:30 pm, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2014, page 71)

Effects of UNH's miscalculated and over-reported semester credit-hour

Quantified, minimum semester credit-hour requirements are widely established in public higher education practice, standards and rules, and in State and Federal rules and laws. UNH's miscalculated and over-reported credit-hour not only undermines the integrity of these practices, standards and rules, but whenever others rely on the accuracy of UNH's representation and act on that belief, they are acting upon false information which often results in damage to themselves or others. The following presents a brief examination and analysis of some of the direct and indirect effects of UNH's miscalculated and over-reported credit-hour in a variety of contexts.

Validity, or invalidity, of UNH's transcripts and degree programs

Since the fall of 1969 changes were initiated at UNH, all subsequently issued transcripts from spring 1970 forward have had some false accounting of credit-hours. From spring 1973 forward, once the change was broadly established in UNH's degree programs, UNH's normal liberal arts students have been issued transcripts which may over-report their credit-hours by as much as 25 percent; instead of 128 credit-hours, the transcripts should show 96-100 credit-hours. Since spring 1973, UNH has been awarding baccalaureate degrees that consist of about 96-100 credit-hours to about 70 percent of their students; 96-100 credit-hours is not at least 120 credit-hours, the minimum standard established for a baccalaureate degree throughout public higher education and in many State's laws. Since 1973, UNH has issued tens of thousands of baccalaureate degrees that consist of less than the minimum credit-hour standard established throughout public higher education and in many State's laws.

The minimum standard of at least 12 credit-hours for a full-time student's eligibility or entitlement to scholarships, aid, grants and other programs

It is widely established for the purposes of eligibility for or entitlement to State and Federal scholarships, aid, grants, and other programs, such as athletic programs (NCAA), a student must be enrolled in at least 12 credit-hours. Whenever UNH reports that a normal liberal arts student is enrolled in 12 credit-hours and not more than 12 credit-hours, the student is actually enrolled in less than 12 credit-hours, in the vast majority of instances. By miscalculating and over-reporting its credit-hours, UNH makes ineligible students eligible for entitlements and other programs that the student should not be eligible for; as such

has been the case since fall 1969, thousands perhaps tens of thousands of students have been involved in these improprieties.

A pointed example: a student attends UNH for 5 years; years 1 through 4 he\she completes 24 credit-hours per year; year 5 he\she completes 32 credit-hours and a 128 credit-hour degree is awarded; for all 5 years, he\she receives a wide range of full-time benefits to include stipends for housing and meals; however, the 24 credit-hours, or 12 credit-hours per semester, for years 1 through 4, because of UNH's miscalculation and over-reporting, is actually 9 credit-hours per semester; for years 1 through 4, the student should have never received the full-time benefits to include housing and meals; minus any grants, that likewise should have not been awarded, which taxpayers or others paid for, the student assumes a debt for a complete program which was not a complete program, but actually consists of about 96 to 100 credit hours.

UNH makes an ineligible student eligible for 4 years of entitlements and other programs that he\she should not be eligible for; a less than full-time student is made a full-time for financial aid purposes student and becomes eligible for State and Federal scholarships, aid, grants and other programs; UNH receives all the revenue and delivers an incomplete program; and, the student and the public, through debt and other means, pay for it all, completely.

Employment or graduate school, and at least 120 credit-hours

Employers and graduate schools often stipulate that employment or graduate school candidates must have obtained a baccalaureate degree with at least 120 credit-hours of education as a minimum qualification for consideration of employment or graduate school acceptance. UNH's normal liberal arts degrees consist of about 96-100 credit-hours; and do not consist of at least 120 credit-hours. Whenever employers or graduate schools have such a requirement, the UNH normal liberal arts graduate is considered based on the validity of his\her credentials, which are unknowingly false; if the UNH graduate is hired or accepted, it is done so based on false conditions. If other candidates, with a baccalaureate degree of at least 120 credit-hours are not employed or accepted because the UNH candidate is selected instead, those other candidates are damaged due to loss of employment or educational opportunity, due to the false condition in the UNH credential. Normally, full faith and credit is given to official transcripts and degrees issued by public universities; in UNH's case, because of its miscalculated and over-reported credit-hour, full faith and credit should not be given.

Professional certification, licensing, pay, and continuing education units

States, to include New Hampshire, normally have professional certification and licensing requirements that stipulate possession of a baccalaureate degree with at least 120 credit-hours of education. In all cases whereof a UNH normal liberal arts degree with not more than 128 credit-hours is presented for certification or licensing, the UNH degree does not meet the minimum standard.

For accounting certification and licensing since after 1973, UNH's 128 credit-hour degrees do not meet the at least 120 credit-hour standard. Regarding the recently adopted at least 150 credit-hour standard for accounting certification and licensing, UNH changed the at least 30 credit-hour graduate degree portion of their program to a normally scheduled credit-hour (1 credit-hour awarded per 1 contact hour), but left its undergraduate portion of the program unchanged (1.33 credit-hours awarded per 1 contact hour). Thus, UNH's purported at least 150 credit-hour accounting program actually consists of about not more than 130 credit-hours, which is significantly below the 150 credit-hour certification and licensing standard requirement. Because of UNH's miscalculated and over-reported credit-hour, accountants are being certified and licensed when they should not be.

UNH's Five-Year Teacher Preparation Program results in a graduate degree, teacher certification and licensing (by the State), yet, because of UNH's miscalculated and over-reported credit-hour and that UNH allows up to 16 credit-hours to be double-counted between degree programs, a UNH student who completes the full (undergraduate and graduate) program at UNH can complete the program with having actually completed barely more than 120 credit-hours. In other words, UNH's Five-Year Teacher Preparation Program results in a graduate degree that is little more than a stretched out 4-year degree program completed elsewhere that culminates in a baccalaureate degree.

In public education districts, for districts that can afford it, teachers', specialists' and often administrators' pay is linked to and quantified by educational attainments, normally represented in credit-hours. UNH's miscalculated and over-reported credit-hour not only undermines the integrity of these systems, it also results in extra payments being made to these personnel that should not be made. An example of a public education district that links pay to educational attainments is found in Concord NH CEA Master Agreement 2012-2015, and it is in Source Documents, folder: Other Documents.

Continuing education

Many states, including New Hampshire, stipulate that licensed and certified professionals attend and complete a specified minimum of continuing education coursework in order to renew or retain their license or certification. For example, New Hampshire's Rules stipulate that "in general, the continuing education credits shall be determined on the basis of one credit for each contact hour of course instruction or professional development activity actually attended by the licensee" (NH RSA 310-A:127). UNH's miscalculated and over-reported credit-hour results in more continuing education coursework credit being awarded than should be awarded. In the case of educational personnel and others, because continuing education coursework is normally an employment requirement, it is often paid for, per semester hour, by the employer or taxpayers; thus, not only is the professional attending less continuing education than reported, taxpayers pay for continuing education not delivered, and sometimes pay for later pay increases based on over-reported credit-hours.

Current UNH Students

The worst effects of UNH's miscalculated and over-reported semester credit-hour may be for current UNH students. All current UNH students who have completed some normal liberal arts courses, have some miscalculated and over-reported semester credit-hours on their transcripts. For normal liberal arts students, who may believe that they have completed 1, 2, 3 or 4 years' worth of education at UNH, their actual completed credit-hours may be over-reported by as much as 25 percent. Thus, a normal liberal arts student believed to be nearing graduation, may require up to 2 more semesters of courses to complete an at least 120 credit-hour degree program; normal liberal arts student at the 1, 2 or 3 year marks would require fewer additional courses accordingly. Unfortunately, as there was no instruction given and there is no evidence of extra work performed by UNH students, the 4 credit-hours issued by UNH for 3 credit-hours' worth of instruction and corresponding student work for its normal liberal arts courses should not retain the 4 credit-hours issued by UNH to its current students; to do otherwise would merely perpetuate the misrepresentation.

UNH's practice of awarding 4 credit-hours for 3 credit-hours' worth of instruction and student work appears to exceed the authority granted to UNH by its charter

The nature of UNH's current practice of awarding 4 credit-hours for 3 credit-hours' worth of instruction and student work arises from a committee's decision to abandon the credit-hour system in 1967, the approval by its faculty to simply re-value 3 credit-hour courses to become 4 credit-hour courses, and the administration's implementation of awarding 4 credit-hours for 3 credit-hours' worth of instruction and

student work in the fall of 1969. For some of its courses, UNH uses a standard award ratio of 1 credit-hour per 1 hour of instruction and corresponding student work completed over a semester; but for about 70 percent of its courses, UNH uses an award ratio of 1.33 credit-hours per 1 hour of instruction and corresponding student work completed over a semester, which is no standard at all. No tax supported university, of any other state, awards semester credit-hours of such nature and standard as UNH does.

UNH's charter stipulates that UNH's "object" shall be

> to teach such branches of learning and to prosecute such researches as may be necessary and desirable in the education of youth and advancement and development of the arts, the sciences and the industries, including the education and training of teachers for the public school systems of the cities and towns of the state, and of such nature, scope and standard as usually prevail in the tax supported universities of the several states.

Accordingly, UNH's practice of awarding 4 credit-hours for 3 credit-hours' worth of instruction and student work appears to exceed the authority granted to UNH by its charter. Because of the nature, duration, circumstances, and the wide-ranging and grave effects of UNH's miscalculated and over-reported credit-hour, serious consideration and deliberations regarding the revocation of UNH's charter should be undertaken by the State of New Hampshire.

The full text of UNH's charter follows, as established in New Hampshire's Title XV Education, Chapter 187-A, State College and University System, University System, University of New Hampshire, Section 187-A:3.

187-A:3 University of New Hampshire. – A university is established and made a body politic and corporate, by the name of the "University of New Hampshire", the object of which shall be to teach such branches of learning and to prosecute such researches as may be necessary and desirable in the education of youth and advancement and development of the arts, the sciences and the industries, including the education and training of teachers for the public school systems of the cities and towns of the state, and of such nature, scope and standard as usually prevail in the tax supported universities of the several states. Such university is authorized to grant and confer in the name of the university of New Hampshire all such degrees, literary titles, honors and distinctions as other universities may of right do including associate, baccalaureate, master's and doctor's degrees. The trustees of said university are further authorized to define and prescribe the standard, scope and nature of the instruction and attainments necessary in order to qualify for such degrees, titles, honors and distinctions and to issue such bulletins, announcements and reports as may be found necessary or desirable in publishing and defining the standard, scope, quality and nature of the educational work of the corporation.

A what-if scenario: one student who manipulates one transcript

Let's consider one student who manipulates his\her transcript by changing 3 credit-hour courses to become 4 credit-hour courses, issues him-\herself a degree after completing a little over 3 years of full-time studies, and uses the document for employment or graduate school application. Upon receiving the application, an astute employer or graduate school reviewer notices what is thought to be an oddity and contacts the institution. The institution informs the inquirer that the transcript has been falsely modified and that no such degree has been issued by the institution. Further consideration of employment or graduate school acceptance is terminated based on falsified documents, and the candidate is notified of his\her non-acceptance, without mention of the falsified document. Now let's consider that the candidate is accepted for employment or graduate school, accepts the offer and begins employment or graduate school, and only later it is discovered that the documents are false and that the candidate, his- or herself, manipulated the documents in order to obtain employment or graduate school acceptance. The employee

or student is then terminated, and the reason given is fraud; any reasonable person would agree or say that what the candidate did was fraud, and that he\she was justly terminated.

Like the what-if student, UNH changed its 3 credit-hour courses to become 4 credit-hour courses, without any change to the actual scheduled classes or work that UNH students perform. By the hand of UNH's Registrar, on official transcripts, 4 credit-hours are recorded for 3 credit-hours' worth of class and student work, when 128 miscalculated and over-reported credit hours are obtained a baccalaureate degree is issued; all the while, the UNH students completes about 96-100 credit hours.

In both cases, there is misrepresentation of material facts, 3 credit-hours are misrepresented as 4 credit-hours; there appears to be a fraud in the hypothetical student's case. Reasonably, an official investigation and determination should be made by a competent jurisdiction as to whether or not there is a fraud in UNH's case.

Section II

Over-reporting of full-time equivalent enrollment in UNH's Campus Master Plan, UNH's Capital Construction Projects 1990 through 2015, and an extraordinary comparatively high level of university system debt

The University of New Hampshire (UNH) grossly over-estimated its projected 2010 full-time equivalent (FTE) enrollment by 61.61 percent in its Campus Master Plan 1994. The over-estimation is derived from two factors: 1) UNH's miscalculated and over-reported semester credit-hour, and 2) UNH's use of an abnormal FTE enrollment formula which, by itself, miscalculates and over-reports FTE enrollment. These two factors, when combined with the fact that construction has proceeded as designed, result in a grossly over-built campus. Because construction is mostly paid for by borrowing and assuming debt, and UNH debt payments become part of core expenses assumed by students, the cost of the over-built campus ultimately becomes paid for by student debt. The cost of UNH's over-built campus is difficult to estimate; however, the facts of its miscalculated and over-estimated FTE enrollment and its involvement in its Campus Master Plan are able to be shown, and that is the primary focus of this section.

Full-time equivalent enrollment: context, definitions and a brief history

Context of full-time equivalent enrollment

Full-time equivalent (FTE) enrollment is an index figure that is meant to capture the number of FTE students enrolled at an institution that has both full-time and part-time students, as the vast majority of public higher education institutions have both full-time and part-time students. In contrast at private institutions, such as Princeton University, some have no part-time students, and all enrollees are full-time students; thus their headcount is equal to their FTE enrollment count.

In public institutions that use the semester calendar with an at least 120 semester credit-hour degree requirement for a four-year degree program, full-time undergraduate students complete about 30 semester credit-hours per year, or 15 credit-hours per semester; all the while part-time students would complete less than these amounts. As there may be thousands of part-time students as well as thousands of full-time students at an institution, and as there many variables in states' multi-campus systems, there is a need for an accurate accounting of full-time equivalent enrollment for cost measures and budgeting; the calculation of full-time equivalent enrollment serves that need.

For example, University X has a headcount of 16,000 students, 15,000 are enrolled full-time at 30 semester credit-hours per year and 1,000 are enrolled part-time at 24 semester credit-hours per year; there would be a full-time equivalent enrollment of 15,800 students [(15000 x 30) ÷ 30 = 15000, and (1000 x 24) ÷ 30 = 800], or a reduction of 1.25 percent from its headcount.

Then there is University Y with a headcount of 16,000 students, with 10,000 enrolled at 30 semester credit-hours per year (10,000 FTE), 1,000 at 24 semester credit-hours per year [(1000 x 24) ÷ 30 = 800 FTE], 1,000 at 18 semester credit-hours per year [(1000 x 18) ÷ 30 = 600 FTE], 1,000 at 12 semester credit-hours per year [(1000 x 12) ÷ 30 = 400 FTE], 1,000 at 9 semester credit-hours per year [(1000 x 9) ÷ 30 = 300 FTE], 1,000 at 6 semester credit-hours per year [(1000 x 6) ÷ 30 = 200 FTE], and 1,000 at 3 semester credit-hours per year [(1000 x 3) ÷ 30 = 100 FTE]; with this scenario, University Y's headcount of 16,000 students reduces to 12,400 FTEs, or a reduction of 22.50 percent from its headcount.

Both University X and Y have a headcount of 16,000 students, but University X has about 20 percent more FTEs than University Y; regarding cost measures and budgeting, University X would require about 20 percent more resources, facility space, etc., than University Y; in contrast University Y would require

more parking spaces for its increased part-time student headcount, but would require less than University *X* in relatively all other considerations. An accurate accounting of full-time equivalent enrollment is, realistically, the only way to arrive at these very important and obvious conclusions.

History and definitions of full-time equivalent enrollment

Full-time equivalent enrollment calculations have been in use in public higher education since at least 1956. In Colorado's Legislative Council's "Report to the Colorado General Assembly, Higher Education, December 1956" the report is based on "those students who are pursuing programs at Colorado's colleges on a full-time equivalent basis, during the regular academic year . . .", page 8; the report is included in Support Documents, folder: FTE Definitions.

Realistically, only one definition is needed to be included here; though, other examples of FTE definitions are included in folder: FTE Definitions. The following definition is found in Southern Illinois University Carbondale's Fact Book 2013-2014, page 81, also included in FTE Definitions.

> **ENROLLMENTS**
>
> *Full-time* students are undergraduate students enrolled for 12 or more credit hours per semester and graduate students enrolled for 9 or more credit hours per semester. This is the Integrated Postsecondary Education Data System (IPEDS) definition. (Source: National Center for Education Statistics)
>
> *FTE (full-time equivalent)* is defined as an enrollment unit used to represent a student enrolled for a full course of study. It is calculated by dividing total credit hours generated by 15 for undergraduate students and by 12 for a graduate student for a semester FTE. This is the Integrated Postsecondary Education Data System (IPEDS) definition. (Source: National Center for Education Statistics)
>
> *Headcount* is defined as the count of each student enrolled for one or more courses taken in a semester on the 10th day of the semester's start.

The main reason that there is only one definition presented here is that for a full-time equivalent student in a four-year, at least 120 semester credit-hour education program, is that the full-time student needs to complete an average of 15 semester credit-hours per semester, or 30 semester credit-hours per year, over a four-year period if they are, actually, in such a four-year program. To consider a quantity of averaging 12 semester credit-hours per semester, or 24 semester credit-hours per year, places the student outside of a four-year program and places them in a five-year program. Only one definition is needed because there is only one proper calculation for FTEs—15 semester credit-hours for undergraduates and 12 semester credit-hours for graduate students.

Full-time equivalent enrollment calculations for graduate students

Full-time equivalent enrollment calculations for graduate students are based more on a general consensus about what credit-hour load constitutes a full course of study for a graduate student devoted to full-time study. The commonly established divisor used for graduate student FTEs is usually 12 credit-hours, rather than the 15 credit-hours used for undergraduate student FTEs. The example above, from Southern Illinois University Carbondale, demonstrates this, and it is shown as well in other examples included in folder: FTE definitions. Thus, further explanation of this commonality is not needed.

Full-time equivalent enrollment is not full-time enrollment for financial aid purposes, nor is it financial full-time equivalent student enrollment

As a term and as a function 'full-time equivalent enrollment' is not full-time enrollment for financial aid purposes. Full-time equivalent enrollment is meant to capture a figurative number of students as if they were all enrolled in a full-time 30 semester credit-hour per year four-year degree program; though it can be applied to other time-based programs as well. Full-time enrollment for financial aid purposes, as provided by the federal and some state governments, is usually an enrollment of at least 24 semester credit-hours per year or 12 semester credit-hours per semester. A student enrolled in at least 12 semester credit-hours per semester is usually entitled to a variety of aid, grants and other benefits; some grants and other benefits are limited to a number of years, usually four years, and some types of aid are allowed to go beyond four years. While full-time enrollment for financial aid purposes has a minimum requirement of 12 semester credit-hours, a count of students that meets this requirement is merely what it is and nothing more; a count of full-time enrollment for financial aid purposes does not serve or provide the function of full-time equivalent enrollment counts.

'Financial full-time equivalent student enrollment' is a specialized term originally developed along with 26 other variables used to determine the financial strength of small liberal arts colleges, and predict whether or not they would ultimately close due to financial difficulties; the term appears to have its origin in 1985, as described by Pamela S. Strum in her 2005 thesis "Knowing When a Higher Education Institution is in Trouble", page 9, as follows. [Support Documents, folder: FTE Definitions)

> Financial Full-Time Equivalent Student Enrollment – derived by subtracting unrestricted scholarships and fellowships from tuition and fees and then dividing that figure by annual tuition rate.

Financial full-time equivalent student enrollment is a specialized term that does not serve or provide the function of full-time equivalent enrollment counts.

These terms, *full-time enrollment for financial aid purposes* and *financial full-time equivalent student enrollment*, are addressed due to their use in USNH, UNH, PSU and KSC financial statements; as well as that all USNH's institutions use an odd form of full-time equivalent enrollment calculating that is roughly based on full-time enrollment for financial aid purposes calculations.

While USNH and its institutions use these terms in their financial statements and other documents, there is no consistent use nor definition of the terms throughout the system; the formulas and calculations are not used within the terms' historical context; and, in calculating FTEs, USNH and its institutions appear to use a hybridized FTE formula (12 or more credit-hours equals one undergraduate FTE, regardless of total credits enrolled in; 9 or more credits equals one graduate FTE, regardless of total credits enrolled in; and other formula for GSC and PSU programs) which they present as a straightforward FTE calculation, all the while it is such an admixture of terminology and formulae, the FTE counts arrived at are unreliable. [Support Documents, folders USNH, PSU and KSC, Fact Books for each entity are marked with FTE descriptions inside the document]

Miscalculations and over-reporting of full-time equivalent enrollment in UNH's Campus Master Plan 1994

In UNH's Comprehensive Campus Master Plan, 1994, page 13, UNH provides a projected full-time equivalent student enrollment for 2010 of 13,734 undergraduate and 1,275 graduate students to the planners. The plan states that these projections are "[b]ased on credit hours taught in the University colleges and other programs", and UNH provides the planners with a formula of "[t]welve undergraduate

and 9 graduate credit hours is equal to one FTE student." The document is in UNH's folder in Support Documents.

These figures of 13,734 undergraduate and 1,275 graduate students are over-reported for two reasons: 1) for about 70 percent of its credit hours, UNH miscalculates and over-reports its credit-hour, and 2) UNH uses a divisor of 12 and 9 in its FTE calculations when it should be using a divisor of 16 for its undergraduate students and a divisor of 12 for its graduate students in its FTE calculations; the combination of these two factors results in an over-reported projected FTE by 61.61 percent, as follows below. That UNH should be using a divisor of 16 rather than 15 for its undergraduate students is because UNH requires at least 128 semester credit-hours for all its baccalaureate degree programs; thus in a four-year program, students would be enrolled in an average of 16 credit-hours per semester. To not use a 16 semester credit-hour divisor would result in a further over-reporting of FTEs, by 6.25 percent, for about 70 percent of UNH's undergraduate students.

For undergraduate students, UNH reports 13,734 FTEs with a divisor of 12 semester credit-hours; thus there would be 164,808 semester credit-hours reported, or 41,202 each 4 credit course-units; however, about 30 percent of these course units are actually 4 credit courses and 70 percent are actually 3 credit courses for which UNH awards 4 credits. Thus there would be about 12,361 each 4 credit courses and 28,841 each 3 credit courses [(12,361 x 4 = 49,444), (28,841 x 3 = 86,523), (49,444 + 86,523 = 135,967)] which would result in a downwardly adjusted semester credit-hour reported of 135,967 credit hours. And when the 135,967 credit hours is divided by 16, the adjusted FTE becomes 8,498 (rounded) rather than the 13,734 FTE that UNH projected.

For graduate students, UNH reports 1,275 FTEs with a divisor of 9 credit hours; thus there would be 11,475 credit hours reported, or 2,869 (rounded) 4 credit course-units; however, about 30 percent of these course units are actually 4 credit courses and 70 percent are actually 3 credit courses for which UNH awards 4 credits. Thus there would be about 861 (rounded) 4 credit courses and 2,008 each 3 credit courses which would result in a downward adjusted semester credit-hour reported of 9,468 credit hours. [(861 x 4 = 3444), (2008 x 3 = 6064), (3444 + 6064 = 9468)] And when the 9,468 credit hours is divided by 12, the adjusted FTE becomes 789 FTEs rather than the 1275 FTEs that UNH projected.

Combined, the adjusted FTEs is 9,287 FTEs rather than the 15,009 FTEs that UNH projected. The combined effects of UNH's miscalculated and over-reported semester credit-hour and UNH's use of an improper divisor for its FTE calculations in its Campus Master Plan result in an over-reporting of projected full-time equivalent enrollment for 2010 by 61.61 percent. UNH's Campus Master Plan grossly over-reports its projected FTE for 2010; however, consideration of this report's next section suggests that a better estimated actual FTE quantity for 2010 would be 10,918 FTEs. Which when compared to UNH's projection of 15,009 FTEs, would mean that that figure was over-reported by 37.47 percent. [Brief methodological note: a) DFR 2012, UHC 16,789 AY 2010-11; b) UHC reduced by 35%, rather than by 30.85%, to include the additional undergraduate 6.25% reduction due to 128 credit hour degree; c) roughly, 16,798 UHC becomes 10,918 FTE. In other words, while UNH projected 15,009 FTEs, a DFR 2012 derived estimate based on actual enrollment for 2010 is 10,918 FTEs; thus, there is an over-estimation by 37.47 percent rather than 61.61 percent.]

UNH Capital Construction Projects, with $762 million funded from 1990 through 2015

UNH's Campus Master Plan, 1994, with its over-reported FTEs, is assumed to be the major source document for the implementation of its capital construction projects. From 1990 until 2015, there is a total cost of $716,974,400 for funded capital construction projects at UNH (document: University of New Hampshire, Capital Construction Projects Funded, 1990-Present, 2/25/2015; in Support Documents, UNH folder). Of that $716.9 million, $199.7 million was funded by the State, $268.3 million was funded by bonds or debt, $50.1 million was funded by grants, $84.6 million was funded by campus reserves, $51.9 million was funded by gifts, and $62.4 million was funded by 'other'. And, on April 8, 2015, New Hampshire's Governor approved bonds for an additional $46 million of construction at UNH (Governor approves UNH projects, fosters.com, April 27, 2015; UNH folder); bringing the total approved funding for UNH capital construction projects to about $762 million since 1991.

Because of UNH's miscalculated and over-reported semester credit-hour and FTE counts, about 37 percent of the $762 million funding, or about $282 million, has been provided for students who just are not there. The campus is grossly over-built; and, significant debt has accumulated as a result of UNH's campus construction projects.

The University System of New Hampshire's debt is 170 percent more than the University System of Maine's debt, all the while both states' populations and higher education systems' enrollments are equivalent

The states of New Hampshire and Maine have equivalent populations (NH 1.327 million, 2014; ME 1.33 million, 2014), their university systems have fairly equivalent headcounts (USNH 28,120, fall 2013; UMES 30,365, fall 2013), and have equivalent FTE enrollments (USNH 22,336 (adjusted), 2013-14; UMES 21,666, 2013-14); yet in 2014, USNH's long-term debt obligations, principle and interest, total $593,852,000 (USNH Annual Report 2014, page 33; Support Documents, folder: USNH), or 170.31 percent more than UMES's principle and interest payments on bonds and notes payable total of $219,694,000 (UMES's Annual Report, June 30, 2014, page 49; Support Documents, folder: U ME System, subfolder: Annual Financial Report UMES).

UNH's grossly over-reported FTEs in its campus master plan, and the fact that it has been funded and implemented, and paid for in portion by assuming system debt, all combine to form a major portion of USNH's debt. The exact amount of debt due to UNH's miscalculating and over-reporting its semester credit-hours and FTEs is best left to forensic accounting; however, facts and figures are presented below which show that the University System of New Hampshire's debt is 170 percent more than the University System of Maine's debt, all the while both states' populations and higher education systems' enrollment are equivalent.

[For those interested, a trend in excessive university system debt has been identified in recently published research; see the article Why America's Public Universities—Not Just Their Students—Have a Debt Problem, included in Support Documents, folder: Other Documents.]

The following presents statements, documents and figures to show that USNH's debt exceeds UMES's debt by 170.31 percent.

Population 2014
  State of New Hampshire   1.327 million
  State of Maine   1.33 million

University System Total Headcount
  USNH Fall 2013   28,120 students
  UMES Fall 2013   30,365 students

  Sources: USNH Fast Facts 2013, Enrollment Headcount Total, Source Documents, folder: USNH. UMES Annual Financial Report, June 30, 2014.

University System Full-time Equivalent Enrollment
  USNH 12 Month FTE 2013   27,911 FTE
  USNH 12 Month FTE 2013 **Adjusted**   22,336 FTE
  USME Fall\Spring FTE 2013\2014   21,666 FTE

  Sources and methodology: USNH Annual Report 2014, page 19, 12 month FTE enrollment, 2013, total 27,911 (USNH began using IPEDS 12 month FTE enrollment in their 2013 Annual Report). Then, because of FTE count adjustments needed for UNH (-30%), KSC (-6.25%), GSC (-25%), and UNHM (-25%), USNH's adjusted FTE becomes 22,336 FTEs. See the DFR methodology section (next section of this report) for further explanations of these necessary reductions. UNH, GSC and UNHM reductions are due to miscalculated and over-reported credit-hours, and KSC's reduction is due to its 128 semester credit-hour degree program initiated in fall 2007. UMES Annual Financial Report, June 30, 2014, Fall 2013 FTE total 22,526 and UMES Spring 2014 Enrollment Report (Source Documents, folder: U ME System) FTE total 20,806. The UMES 21,666 FTE above is a figure in the middle of the fall and spring figures; not considered are UMES summer or winter FTEs, which would raise their FTEs slightly.

Because of the inquiry regarding UNH's impact on overall USNH debt was undertaken, an examination and analysis of overall USNH debt as compared to the University of Maine System's debt for the period of 2001 through 2014 was also undertaken; the results, on the next page, are very disturbing and are worthy of review.

Comparison of university system debt, University of Maine System to University System of New Hampshire, 2001 through 2014; for 2014, USNH debt exceeds UMES debt by 170 percent

The following presents a comparison of university system debt of the University of Maine System (UMES) to the University System of New Hampshire (USNH), for the period of 2001 through 2014, in the chart below. The percent increase column is the increased percentage of University System of New Hampshire debt above that of University of Maine System debt.

Report Year	UMES	USNH	Percent increase
2000	NA	$104,282,000	
2001	$143,858,711	$203,458,000	41%
2002	$197,437,000	$377,778,000	91%
2003	$178,785,000	$367,181,000	105%
2004	$220,016,000	$382,777,000	74%
2005	$207,896,000	$477,701,000	130%
2006	$302,925,000	$706,489,000	133%
2007	$345,484,000	$694,654,000	101%
2008	$328,877,000	$740,875,000	125%
2009	$312,093,000	$734,665,000	137%
2010	$294,476,000	$706,605,000	140%
2011	$276,719,000	$682,487,000	147%
2012	$273,816,000	$650,788,000	138%
2013	$242,641,000	$622,387,000	157%
2014	$219,694,000	$593,852,000	170%
2015	$217,753,000	NA (as of 11-28-15)	

Average percent increase UMES to USNH, 2001 through 2014   121%

Figure sources in Source Documents: a) folder U ME System, subfolder Annual Financial Report UMES 2001 through 2015, term: principal and interest payments on bonds and notes payable; all reports are annotated on cover and applicable pages; and b) folder USNH, subfolder Annual Financial Reports USNH 2000 through 2014, term: Long-term debt obligations, principal and interest, total; all reports are annotated on cover and applicable pages.

Over the 14 year period, USNH's debt averages 121 percent more than UMES's debt; yet the two system's FTE enrollments appear to differ by less than 5 percent (when UNH's, UNHM's and GSC's FTEs are adjusted due to miscalculated credit-hours, and UNH's, UNHM's and KSC's FTEs are adjusted due to their 128 credit-hour degree requirements). Since 2005, there is a trend showing a significant increase of USNH's debt; in 2014, USNH's debt is 170 percent more than UMES's debt. If there were 22,000 FTEs in each system, a system debt of $219,694,000 (UMES 2014) would be a debt association of $9,986 per FTE, and a system debt of $593,852,000 (USNH 2014) would be a debt association of $26,993 per FTE; for an equivalent amount of FTEs, there is 170 percent more debt per FTE at USNH. If it were just more debt per FTE that would be one thing, but USNH's debt has actually amassed in relation to instructional activity that was not delivered at UNH, UNHM and GSC. Like the undelivered instructional activity expenses that UNH, UNHM and GSC are able to account for, USNH's debt has amassed in relation to over-reported FTEs which are a consequent of miscalculated and over-reported credit-hours. As a result, the 170 percent more debt per FTE at USNH must be paid for by future students; reasonably, this debt will increase due to additional instructional activity needed. Overall, this debt condition poses grave if not catastrophic consequences for USNH, and its current and future students.

Section III

<u>Estimate of the costs due to UNH over-reporting its credit-hour and the use of National Center for Educational Statistics, Integrated Postsecondary Education System, Data Feedback Reports to produce that estimated cost</u>

This section attempts to provide an estimate of the costs due to UNH over-reporting its credit-hour. In that UNH receives revenue for a 128 credit-hour education program, delivers significantly less than a 128 credit-hour education program and accounts for its expenses as if it delivered a 128 credit-hour education program, there are costs that are associated with and due to the undelivered portion of the program. Additionally, because UNH over-reports its credit-hour for its graduate programs, there are costs associated with that over-reporting as well.

In order to arrive at an estimate of these costs, data from the National Center for Educational Statistics, Integrated Postsecondary Education System (IPEDS) is used, and the main form of the data is the Data Feedback Report. The Data Feedback Reports (DFR) contain quantified and calculated information about higher education institutions' students' unduplicated headcounts, full-time equivalent (FTE) enrollment, and core expenses per FTE enrollment by expense function, as well as many other informational categories. The DFRs are included in the Support Documents, folder: U ME System, subfolder: DFRs; and folder: UNH, subfolder: DFRs.

<u>Context and description of the Integrated Postsecondary Education System Data Feedback Reports used in this report</u>

There are three sets of IPEDS DFRs used in this report, and the figures reported on the following spreadsheet tables are a combination of those three sets of DFRs. In addition to the following information about the DFRs provided immediately below, there is a guide to the tables that display the information derived from the DFRs, that guide also provides more information about the particular DFR data fields, i.e. unduplicated headcount, total FTE, core expenses, et cetera, and their methodologies for inclusion in the tables.

The first set of DFRs was originally produced for the University of Maine, Orono; however, it also contains a Comparison Group, ranging from 35 to 37 similar institutions, which will be used as a Comparison Group for UNH instead. The publication (titled) date range for these DFRs is 2007 through 2012. The main reason that this Comparison Group is being used as a comparator for UNH is because the unduplicated headcount for the Group is equal to UNH's headcount for the DFR years 2007 and 2010, and the average difference in headcount over the 6 periods is 0.67 percent. The institutions of the Comparison Group, which include UNH itself, are listed in the DFRs, and are similar public institutions in size, type and mission. The University of Maine, Orono's Comparison Group ends with DFR 2012; after that publication, the Comparison Group changes to an unsuitable group.

The second set of DFRs are IPEDS generated DFRs for UNH, with a likewise publication date range from 2007 through 2012; then, UNH's DFR 2014 is in a third set as described below. [No DFR 2013 is used because there is no suitable Comparison Group for 2013.] This second set of DFRs are used to report and calculate UNH's data only; the Comparison Group data within the UNH DFRs is not used; because throughout the time periods of those DFRs, UNH's Comparison Group's unduplicated headcount ranges from 54 to 66 percent more than UNH's headcount; thus, it does not appear to an appropriate group for statistical comparisons or any other purpose.

The third set of DFRs consists of a Customized DFR, 2014, for UNH that is produced by selecting an Automatic Group within the IPEDs DFR generation process. For this Automatic Group, IPEDS selects 36 each similar public institutions, and the difference in headcount between the Group and UNH is less than 2 percent, with 16,943 students versus 16,608 students respectively.

These DFRs are a suitable source of cost estimating because they provide core expenses <u>per</u> FTE student enrollment per fiscal year. And, because FTE is calculated information based on credit-hours reported and a constant divisor of 30 is applied for undergraduate students and a divisor of 24 for graduate students, a mathematical relationship can be made between core expenses per FTE and total FTE enrollment; and, when calculated (core expenses per FTE x total FTE enrollment), a cost figure representing total core expenses for the total FTE enrollment is produced. The figure of total core expenses may then be used, in conjunction with IPEDS comparison groups, to arrive at an estimate of the costs due to UNH over-reporting its credit-hour.

<u>Full-time equivalent (FTE) as explained within the IPEDS</u>

The following is an extract of how FTEs are calculated within the IPEDS.

> How is the estimate of full-time equivalent (FTE) students calculated?
>
> The FTE enrollment estimate is calculated based on the total credit and/or contact hours reported in Part B and the institution's calendar system, as reported on the prior year Institutional Characteristics (IC) component. The following method is used to convert the credit and/or contact hours reported to an indicator of full-time equivalent students:
>
> Semester/Trimester/4-1-4 Plan/Other Calendar System: Undergraduate credit hours are divided by 30 and graduate credit hours are divided by 24.

[NCES National Center for Education Statistics, IPEDS 2015-2016, Data Collection System, 11-2-2015; a screen-shot copy of the extract is provided in the Support Documents, folder: FTE definitions.]

Before proceeding to the main part of this Section, two additional matters must be addressed: 1) consideration of an additional 6.25 percent adjustment for UNH's undergraduate FTEs, and 2) UNH's Administrative and Faculty mentionings of "extra work" performed by UNH students.

A mere adjustment of UNH's FTEs due to its over-reported credit-hour does not quite capture all the quantifiable effects of UNH's over-reported credit-hour, because UNH has a baccalaureate degree requirement of at least 128 credit-hours per degree, while the normal requirement is at least 120 credit-hours.

Normally throughout public higher education, a four-year semester-calendar based, baccalaureate degree program consists of at least 120 semester credit-hours; in contrast, UNH requires at least 128 semester credit-hours for all its baccalaureate degree programs. Though this difference may seem insignificant, when there may be 10,000 FTE students involved, it is fairly significant and must be included in the consideration of costs. For undergraduate students, the IPEDS uses a divisor of 30 in its formula for converting reported credit-hours to FTE students because 30 credit-hours is what a full-time undergraduate student is expected to complete in an academic year when they are in a four-year semester-calendar based at least 120 semester credit-hour program. However for an institutional-wide program such as UNH's that requires at least 128 semester credit-hours for all its baccalaureate degree programs, if a fair calculation of FTEs is desired, the divisor that should be used is 32 credit-hours and not 30 credit-hours. By not using a divisor of 32 credit-hours and by using a divisor of 30 credit-hours in the IPEDS calculation of UNH FTEs, the undergraduate portion of UNH's total FTEs is artificially inflated by an additional 6.25 percent.

The undergraduate portion of UNH's total FTEs is estimated to be 80 percent. The 6.25 percent artificial inflation needs to be considered because it is a factor in the fair consideration of the calculations that follow; other than this consideration, no attempt is made to include the condition in the calculations; none the less, its factual basis should strengthen both the validity and the 'at least' quality of adjustments made to UNH's FTE quantities in the tables that follow. In other words, before considering that the adjustments to UNH's FTEs might be disproportionate or unfair, given some other unknown or unestablished consideration, consideration of the exclusion of the 6.25 percent condition adds weight to an 'at least' adjustment that is fair and reasonable.

Finally, mentionings of "extra work" performed by UNH students needs to be addressed; these mentionings are made by UNH administrators and faculty, and appear in mostly minor and internal documents published from 1993 to 2005; copies are not included in this report. Conclusively, any extra work performed by UNH students, which has been used to justify UNH's additional credit awards, is nothing more than administrative lore or puffery. UNH's Online Student Evaluation Reports, from UNH's Institutional Research Student Evaluation of Teaching's database, for the years 2006 to 2007 through 2011 to 2012, show that the average study hours spent per course per week by a UNH student in the College of Liberal Arts is 4.74 hours (sample size 8,317 courses); in the School of Health and Human Services 4.25 hours (2,412 courses); Whittemore School of Business and Economics (now named the Peter T. Paul College) 4.75 hours (1,696 courses); College of Engineering and Physical Sciences 5.80 hours (3,833 courses and laboratories); and, College of Life Sciences and Agriculture 4.12 hours (1,696 courses). From an average low of 4.12 study hours to a high of 5.8 study hours per course per week reported by UNH students, when a normal average would be about 30 percent higher, and with no

mention of any 'extra work' initiative in any UNH official publication (Catalogs, Schedules, Handbooks, etc.), no further consideration of 'extra work' performed by UNH students is needed.

The Reports are included in Support Documents, folder: UNH, subfolder: UNH IR Student Evaluation Reports 2006 through 2012.

Main section transition: Guide to tables for IPEDS Data Feedback Report and Tables for the IPEDS DFRs

The next parts of this section contain a Guide to the tables for the IPEDS Data Feedback Reports, and a set of seven tables that present the compared data of the DFRs. The Guide provides some introductory notes, then numbered line item notes which correspond to each numbered table line follow. In the line number notes, some pertinent averages are given, as well as explanatory and methodological notes about the figures (quantities) arrived at and the comparisons made on the tables. Readers may wish to print and bind the four pages of the Guide and the seven pages of Tables as two separate documents to assist their reading and understanding.

Guide to tables for IPEDS Data Feedback Reports

Guide to tables for 1) IPEDS Data Feedback Report (DFR) 2007 through 2012, University of Maine, Orono, Comparison Group, 2) IPEDS Data Feedback Report 2007 through 2012, University of New Hampshire, Durham, and 3) IPEDS Data Feedback Report (DFR) 2014, Customized Group, University of New Hampshire, Durham. In total, there are 7 periods of DFRs examined and analyzed; each DFR displays data from prior academic or fiscal years (AY or FY) depending on the respective DFR figure; all are consistent throughout the DFR periods.

The members of the Comparison Group are listed in each DFR; and each DFR has a Methodological Notes section that provides further information about the methodology used therein.

No DFR for 2013 is analyzed because the University of Maine Comparison Group ends with DFR 2012.

In the tables that follow, each numbered line presents and compares reported data of the Comparison Group and UNH; a percent difference column is provided for each period.

NOTE: for this report, though IPEDS Data Feedback Reports originally produced with a Comparison Group for the University of New Hampshire are available in the IPEDS databanks, that Comparison Group is not used; the UNH DFRs are used to extract UNH's data only. The reason that they are not used for comparison purposes is that it appears that UNH has consistently selected a Comparison Group that is inconsistent with its overall characteristics; specifically, UNH's Comparison Groups result in groups with unduplicated headcounts that are about 50 percent higher than UNH's, and include institutions with specialized programs such as medicine or dentistry.

Notes for line numbers on the tables that follow

Line 1: DFR Unduplicated headcount-total (UHC).

For the 7 periods of DFRs, there is an average 0.85% difference in UHC; and, for 2 of those periods, DFRs 2007 and 2010, the Group's UHC equals UNH's UHC.

Line 2: DFR Total FTE enrollment.

These figures present the IPEDS calculated FTE enrollment based on reported undergraduate and graduate credit hour activity in the IPEDS 12-month Enrollment component. Because UNH miscalculates credit hour activity, reporting 4 credit hours for 3 credit hours of activity, about 70 percent of the time, UNH's reported FTE enrollment ranges from 25.80% to 33.44% above the Comparison Group, with an average of 29.12% above the Comparison Group.

Line 3: FTE reduction % from UHC.

These figures show the reduction percentage from unduplicated headcount-total to reported total FTE enrollment. Again, because UNH miscalculates credit hour activity, its reduction percentage from unduplicated headcount-total to reported total FTE enrollment reduction percentage is consistently and significantly lower in percentage than that of the Comparison Group.

Line 4: Adjusted UNH's FTE enrollment, based on UME Group reduction -XX.XX% from UHC.

These figures provide an adjusted UNH FTE enrollment, based on the Comparison Group's same percentage reduction. The validity of using the same percentage reduction is based on the average 0.85% difference in UHC for the Comparison Group and UNH, and that UNH's undergraduate baccalaureate degree requirements are at least 128 credit-hours versus a normal at least 120 credit-hours. For a 128 semester credit hour requirement, a divisor of 32 rather than a divisor of 30 should be used in UNH's IPEDS 12-month Enrollment component calculations. Using the IPEDS default divisor of 30 rather than a divisor of 32 in UNH's 12-month Enrollment component calculations, actually produces an additional 6.25 percent over-reporting of UNH's FTEs. The validity of using the same percentage reduction is also based on the strength of the IPEDS selected institutions that comprise the Comparison Group; they range from 35 to 37 institutions that all have equivalent characteristics as compared to UNH; and, UNH is actually a member of the Comparison Groups. Thus, the calculation and use of an adjusted UNH FTE enrollment based on the Comparison Group's same percentage reduction is fair.

Line 5: DFR Core expenses per FTE enrollment, total.

These figures provide a total of the reported core expenses per FTE enrollment, per Fiscal year, for both the Comparison Group and UNH. The expenses are totaled from the figures, and because they are calculated per reported FTE they provide a core expense cost per FTE.

IPEDS DFR Methodological Notes definition of core expenses:

> *Core Expenses*
> Core expenses for public institutions using the Governmental Accounting Standards Board (GASB) standards include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships, other expenses, and non-operating expenses. Core expenses for private, not-for-profit and public institutions reporting under the Financial Accounting Standards Board (FASB) standards include expenses for instruction, research, public service, academic support, student services, institutional support, net grant aid to students, and other expenses. For all institutions, core expenses exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. Expenses for operation and maintenance of plant for GASB institutions are included in other core expenses, but are allocated to each of the other functions for FASB institutions.

Line 6: DFR Total FTE enrollment.

These figures provide the DFR Total FTE enrollment as reported by the Comparison Group and UNH.

Line 7: Total core expenses   (total core expenses per FTE x reported total FTE).

These figures provide total core expenses multiplied by the Total FTE enrollment as reported by the Comparison Group and UNH. For the 7 periods of DFRs, UNH's total core expenses exceed the Comparison Group's total core expenses by an average of 42.45 percent.

Line 8: Original total FTE enrollment \ Adjusted FTE enrollment for UNH.

These figures present the Comparison Group total FTE enrollment and an adjusted FTE enrollment for UNH; the adjusted FTE enrollment for UNH is based on Line 4.

Line 9: Original total core expenses   \   Adjusted total core expenses per adjusted FTE.

These figures present the Comparison Group total core expenses and an adjusted UNH total core expenses per FTE, based on the adjusted UNH FTE enrollment. Because there is a reduced UNH FTE enrollment, there must be a corresponding increase in UNH total core expenses per FTE.

Line 10: Total core expenses. Self-explanatory; same as Line 7.

Line 11: UNH adjusted total core expenses   (UNH adj. FTE x UME Group $ per FTE).

UNH's total core expenses are adjusted based on UNH's adjusted (reduced) FTE enrollment and by calculating them based on the Comparison Group's cost per FTE. This adjusted figure presents what UNH's total core expenses would be based on an adjusted FTE enrollment for UNH and by an adjusted core expenses per FTE enrollment using the Comparison Group's cost per FTE. While there may be some concern that an adjustment based on using the Comparison Group's cost per FTE may be unfair, throughout the 7 periods the Group's characteristics include an equivalent Carnegie Classification of Research Universities category, public and enrollment of a similar size, are located nationwide, and range from 35 to 37 institutions. While the cost figure for UNH's adjusted total core expenses may be off by a small percentage, an exact amount can only be arrived at through a forensic accounting process. UNH's adjusted total core expenses figure provides a fair starting point for comparing the Group and UNH under the consideration of 'what if' UNH were doing the same thing in its education programs as the Group is doing theirs.

Line 12: Difference: UNH adjusted total core expenses from UNH total core expenses.

This figure provides the difference between 'what if' UNH were doing the same thing in its education programs as the Group is doing in theirs; UNH's adjusted total core expenses is subtracted from UNH's originally reported total core expenses. For 7 periods, the total difference is $755.6 million, with an average of $107.9 million per period.

Line 13: Cost of undelivered FTEs (UNH FTE loss x UME Group or Custom Group $ per FTE).

This calculation and figure attempts to capture the cost of undelivered FTEs. In a manner of speaking, institutions deliver education programs, and the core expenses per FTE enrollment by function in the DFRs represents the cost of the overall, delivered education program. At UNH, when 70 percent of the purported 4 credit-hour courses consist of only 3 hours of scheduled classes and no extra work performed by students, the delivered instruction program is materially and substantially deficient. At UNH, a purported FTE student should represent 32 credit-hours of work or activity by both the institution and the student in an academic year; however, 70 percent of the time because of UNH's miscalculated credit-hour, the purported 32 credit-hours of work or activity is actually 24 credit-hours of work or activity. Thus, the cost of undelivered FTEs is factored based on the decrease that results from UNH's adjusted FTE enrollment multiplied by the Group cost per FTE. Another way to think about the cost of undelivered FTEs is to realize that UNH receives revenue for a full-time, four-year education program, in which UNH supposedly provides at least 128 credit-hours of courses during that time period, a degree is awarded, and the books are balanced with expenditures that account for a program consisting of 128 credit-hours; but, from the beginning to the end of the four-year program, only about 96-100 credit-hours of courses were delivered. In that total core expenses are factored per FTE, the miscalculation which results in over-reported FTEs should include the total core expenses per FTE, not just the cost of instruction, when attempting to factor the cost of the undelivered FTEs. For 7 periods, the total estimated cost of undelivered FTEs is $522.3 million, with an average of $74.6 million per period. This estimated cost of UNH's undelivered FTEs is based on using the Comparison Group's cost per FTE; if UNH's

unadjusted cost per FTE (Line 5) were used instead, the cost of undelivered FTEs would be about 20.63% higher; and, if UNH's adjusted cost per FTE (Line 9) were used instead, the cost of undelivered FTEs would be about 51.75% higher. As such, the cost of undelivered FTEs at an average of $74.6 million per period is a fair, 'at least' estimate.

Line 14: DFR Number of degrees awarded, total.

This line presents a comparison of the number of degrees awarded per the Comparison Group and UNH. In sharp contrast to the average 0.85% difference in unduplicated headcount (UHC), for the 7 periods of DFRs, UNH awards 47.25% more degrees than the Comparison Group; over those 7 periods, UNH awards a total of 25,063 degrees, and the Comparison Group awards a total of 17,021 degrees. The Comparison Group is composed of 35 to 37 equivalent institutions; UNH is a member of the Comparison Group; UNH awards 47.25% more degrees than the average of the group; it's a miracle.

Line 15: DFR Full-time equivalent staff, total.

This line presents a comparison of the number of full-time equivalent staff employed by the Comparison Group and UNH. For the 7 periods of DFRs, UNH employs an average of 41.89% more staff than the Comparison Group; when totaled and divided by 7, UNH employs an average of 2,906 (rounded) staff while the Comparison Group employs 2,048 staff; a difference of 858 full-time equivalent staff per year. These additional UNH full-time equivalent staff represent a sizeable expense. If the cost, in salary, benefits, insurance, real estate, office space and equipment and supplies is $100,000 per individual per year, the expense is $85.8 million per year. If the same increased percentage of staff is reflected in the size of UNH's retired benefits payments, it implies an additional, major concern.

Line 16: DFR Average salary of full-time instructional staff, all ranks.

This line presents a comparison of the average salary of full-time instructional staff employed by the Comparison Group and UNH. For the 7 periods of DFRs, UNH pays its full-time instructional staff, all ranks, an average of 24.07% more than the Comparison Group. In addition to paying its staff more, a review of the 7 periods of DFRs, occupational category for postsecondary teachers and staff, shows that UNH employed an average of 835 such individuals per period while the Comparison Group employed an average of 706 such individuals, an average difference of 18.27% for UNH. All the while UNH does not provide the instruction that it should to its students, UNH employs 18.27% more postsecondary teachers and staff and pays its full-time instructional staff 24.07% more than the Comparison Group of institutions, which do provide the instruction that they should to their students.

Line 17: DFR Tuition and required fees.

This line presents a comparison of the cost of tuition and required fees between the Comparison Group and UNH. For the 7 periods of DFRs, the cost of tuition and required fees at UNH exceeds the Comparison Group's cost of tuition and required fees by an average of 102.35%. This line and UNH's higher percentage is mostly significant for students attending less than full-time, as their cost of attendance is based on tuition and required fees per semester hour of enrollment. Line 18 presents an average net price of attendance, which may be more significant for students attending full-time.

Line 18: DFR Average net price of attendance, begins with DFR 2010

This line presents a comparison of the average net price of attendance between the Comparison Group and UNH. For the 4 periods of DFRs, the average net price of attendance at UNH exceeds the Comparison Group's average net price of attendance by an average of 41.63%.

The seven tables for the DFRs follow.

		UME Group 37	UNH	UNH % increase \ decrease
1	DFR Figure 1 Unduplicated headcount-total (UHC)	15,837	15,837	0.00%
2	DFR Figure 1 Total FTE enrollment	10,620	13,360	25.80%
3	FTE reduction % from UHC	-32.94%	-15.64%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -32.94% from UHC		10,620	(- 2,740 FTEs)
5	DFR Figure 10 Core expenses per FTE enrollment, total	$21,361	$25,768	
6	DFR Total FTE enrollment	10,620	13,360	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$226,853,820	$344,260,480	51.75%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	10,620	10,620	0.00%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$21,361	$32,416	51.75%
10	Total core expenses	$226,853,820	$344,260,480	51.75%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(10,620 x $21,361)	$226,853,820	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$117,406,660	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(2,740 x $21,361)		$58,529,140
14	DFR Number of degrees awarded, total, Figure 8	2,321	3,299	42.14%
15	DFR Full-time equivalent staff, total, Figure 11	2,003	3,040	51.77%
16	DFR Average salary full-time instructional staff, all ranks, Figure 12	$67,754	$79,233	16.94%
17	DFR Tuition and required fees AY 06-07, Figure 3	$5,061	$10,401	105.51%

For 7 periods: DFR 2007-12, and 2014:
#1 average: 0.85% difference in UHC
#7 average: UNH TCE above Comparator 42.45%
#12 7 periods total: $755,614,934; average: $107,944,991
#13 Cost of undelivered FTEs, 7 periods total $522,383,064; average: $74,626,152

#14 average: 47.25% more degrees
#15 average: 41.89% more full-time equivalent staff
#16 average: 24.07% more salary for instructional staff
#17 average: 102.35% more $ tuition and fees
#18 average (4 DFRs, begins with 2010): average 41.63% more net price of attendance

Sources: IPEDS Data Feedback Report (DFR) 2008, University of Maine, Orono, Comparison Group

IPEDS Data Feedback Report 2008, University of New Hampshire, Durham

		UME Group 37	UNH	UNH % increase \ decrease
1	DFR Figure 1 Unduplicated headcount-total (UHC)	15,792	16,109	2.01%
2	DFR Figure 1 Total FTE enrollment	10,478	13,982	33.44%
3	FTE reduction % from UHC	-33.65%	-13.20%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -33.65% from UHC		10,688	(-3,294 FTEs)
5	DFR Figure 10 Core expenses per FTE enrollment, total	$22,382	$25,108	
6	DFR Total FTE enrollment	10,478	13,982	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$234,518,596	$351,060,056	49.69%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	10,478	10,688	2.00%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$22,382	$32,846	46.75%
10	Total core expenses	$234,518,596	$351,060,056	49.69%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(10,688 x $22,382)	$239,218,816	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$111,841,240	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(3,294 x $22,382)		$73,726,308
14	DFR Number of degrees awarded, total, Figure 8	2,312	3,422	48.01%
15	DFR Full-time equivalent staff, total, Figure 11	2,045	3,072	50.22%
16	DFR Average salary full-time instructional staff, all ranks, Figure 12	$70,755	$80,464	13.72%
17	DFR Tuition and required fees AY 07-08, Figure 3	$5,524	$11,070	100.40%

Sources: IPEDS Data Feedback Report (DFR) 2009, University of Maine, Orono, Comparison Group

IPEDS Data Feedback Report 2009, University of New Hampshire, Durham

		UME Group 37	UNH	UNH % increase \ decrease
1	DFR Figure 1 Unduplicated headcount-total (UHC)	15,958	16,145	1.17%
2	DFR Figure 1 Total FTE enrollment	10,883	14,116	29.71%
3	FTE reduction % from UHC	-31.80%	-12.97%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -31.80% from UHC		11,011	(-3,105 FTEs)
5	DFR Figure 22 Core expenses per FTE enrollment, total	$23,605	$24,830	
6	DFR Total FTE enrollment	10,883	14,116	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$256,893,215	$350,500,280	36.44%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	10,883	11,011	1.18%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$23,605	$31,832	34.85%
10	Total core expenses	$256,893,215	$350,500,280	36.44%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(11,011 x $23,605)	$259,914,655	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$90,585,625	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(3,105 x $23,605)		$73,293,525
14	DFR Number of degrees awarded, total, Figure 16	2,363	3,375	42.83%
15	DFR Full-time equivalent staff, total, Figure 17	2,147	2,983	38.94%
16	DFR Average salary full-time instructional staff, all ranks, Figure 18	$72,650	$92,629	27.50%
17	DFR Tuition and required fees AY 08-09, Figure 6	$5,880	$11,756	99.93%

Sources: IPEDS Data Feedback Report (DFR) 2010, University of Maine, Orono, Comparison Group

IPEDS Data Feedback Report 2010, University of New Hampshire, Durham

		UME Group 37	UNH	UNH % increase \ decrease
1	DFR Figure 2 Unduplicated headcount-total (UHC)	16,161	16,161	0.00%
2	DFR Figure 2 Total FTE enrollment	11,356	14,316	26.07%
3	FTE reduction % from UHC	-29.73%	-11.42%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -29.73% from UHC		11,356	(-2,960 FTEs)
5	DFR Figure 15 Core expenses per FTE enrollment, total	$23,861	$24,350	
6	DFR Total FTE enrollment	11,356	14,316	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$270,965,516	$348,594,600	28.65%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	11,356	11,356	0.00%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$23,861	$30,697	28.65%
10	Total core expenses	$270,965,516	$348,594,600	28.65%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(11,356 x $23,861)	$270,965,516	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$77,629,084	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(2,960 x $23,861)		$70,628,560
14	DFR Number of degrees awarded, total, Figure 3	2,351	3,645	55.04%
15	DFR Full-time equivalent staff, total, Figure 12	2,132	2,908	36.40%
16	DFR Average salary full-time instructional staff, all ranks, Figure 13	$73,738	$92,311	25.19%
17	DFR Tuition and required fees AY 09-10, Figure 4	$6,223	$12,743	104.77%
18	DFR Average net price of attendance AY 08-09, Figure 5	$12,744	$16,600	30.26%

		UME Group 35	UNH	UNH % increase \ decrease
1	DFR Figure 2 Unduplicated headcount-total (UHC)	16,537	16,449	-0.53%
2	DFR Figure 2 Total FTE enrollment	11,523	14,730	27.83%
3	FTE reduction % from UHC	-30.32%	-10.45%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -30.32% from UHC		11,462	(-3,268 FTEs)
5	DFR Figure 15 Core expenses per FTE enrollment, total	$22,480	$24,472	
6	DFR Total FTE enrollment	11,523	14,730	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$259,037,040	$360,472,560	39.16%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	11,523	11,462	-0.53%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$22,480	$31,449	39.90%
10	Total core expenses	$259,037,040	$360,472,560	39.16%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(11,462 x $22,480)	$257,665,760	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$102,806,800	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(3,268 x $22,480)		$73,464,640
14	DFR Number of degrees awarded, total, Figure 3	2,463	3,834	55.66%
15	DFR Full-time equivalent staff, total, Figure 12	2,065	2,803	35.74%
16	DFR Average salary full-time instructional staff, all ranks, Figure 13	$71,546	$94,008	31.40%
17	DFR Tuition and required fees AY 10-11, Figure 4	$6,881	$13,672	98.69%
18	DFR Average net price of attendance AY 09-10, Figure 5	$12,062	$17,234	42.88%

Sources: IPEDS Data Feedback Report (DFR) 2012, University of Maine, Orono, Comparison Group

      IPEDS Data Feedback Report 2012, University of New Hampshire, Durham

		UME Group 36	UNH	UNH % increase \ decrease
1	DFR Figure 2 Unduplicated headcount-total (UHC)	16,840	16,798	-0.25%
2	DFR Figure 2 Total FTE enrollment	11,645	15,078	29.48%
3	FTE reduction % from UHC	-30.85%	-10.24%	
4	Adjusted UNH's FTE enrollment, based on UME Group reduction -30.85% from UHC		11,616	(-3,462 FTEs)
5	DFR Figure 15 Core expenses per FTE enrollment, total	$22,964	$26,674	
6	DFR Total FTE enrollment	11,645	15,078	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$267,415,780	$402,190,572	50.40%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	11,645	11,616	-0.25%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$22,964	$34,624	50.78%
10	Total core expenses	$267,415,780	$402,190,572	50.40%
11	UNH adjusted total core expenses (UNH adj. FTE x UME Group $ per FTE)	(11,616 x $22,964)	$266,749,824	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$135,440,748	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(3,462 x $22,964)		$79,501,368
14	DFR Number of degrees awarded, total, Figure 3	2,493	3,661	46.85%
15	DFR Full-time equivalent staff, total, Figure 12	2,019	2,771	37.25%
16	DFR Average salary full-time instructional staff, all ranks, Figure 13	$75,869	$93,848	23.70%
17	DFR Tuition and required fees AY 11-12, Figure 4	$7,508	$15,250	103.12%
18	DFR Average net price of attendance AY 10-11, Figure 5	$12,888	$18,439	43.07%

		Custom Group 36	UNH	UNH % increase or decrease
1	DFR Figure 2 Unduplicated headcount-total (UHC)	16,943	16,608	-1.98%
2	DFR Figure 2 Total FTE enrollment	11,595	15,246	31.49%
3	FTE reduction % from UHC	-31.56%	-8.20%	
4	Adjusted UNH FTE enrollment, based on Custom Group reduction -31.56% from UHC		11,367	(-3,879 FTEs)
5	DFR Figure 15 Core expenses per FTE enrollment, total	$24,037	$25,786	
6	DFR Total FTE enrollment	11,595	15,246	
7	Total core expenses (total core expenses per FTE x reported total FTE)	$278,709,015	$393,133,356	41.06%
8	Original total FTE enrollment \ Adjusted FTE enrollment for UNH	11,595	11,367	-1.97%
9	Original total core expenses \ Adjusted total core expenses per adjusted FTE	$24,037	$34,585	43.88%
10	Total core expenses	$278,709,015	$393,133,356	41.06%
11	UNH adjusted total core expenses (UNH adj. FTE x Custom Group $ per FTE)	(11,367 x $24,037)	$273,228,579	
12	Difference: UNH adjusted total core expenses from UNH total core expenses		$119,904,777	
13	Cost of undelivered FTEs (UNH FTE loss x UME Group $ per FTE)	(3,879 x $24,037)		$93,239,523
14	DFR Number of degrees awarded, total, Figure 3	2,718	3,827	40.80%
15	DFR Full-time equivalent staff, total, Figure 12	1,925	2,764	43.58%
16	DFR Average salary full-time instructional staff, all ranks, Figure 13	$76,554	$99,549	30.04%
17	DFR Tuition and required fees AY 13-14, Figure 4	$8,083	$16,496	104.08%
18	DFR Average net price of attendance AY 12-13, Figure 5	$14,334	$21,545	50.31%

One final issue: Faculty workload at UNH

Tenure and tenure-track faculty at UNH teach less than 2 standard courses per semester, and appear to teach an average of 1.28 standard courses per semester.

UNH's Office of Institutional Research and Assessment produces Departmental Profiles—Ten Year Display reports for all of UNH's colleges, and an analysis of those reports from fall 2003 through spring 2013 shows that the average standard courses taught by tenure and tenure-track faculty, all colleges combined, is 1.28 standard courses per semester.

UNH's tenure and tenure-track faculty have no defined teaching workload. Though faculty workloads are reportedly determined by the University, per Collective Bargaining Agreement, individual workload assignments are made by department chairpersons, who were included in the bargaining unit of all full-time academic faculty by New Hampshire Public Employee Labor Relations Board Order signed on September 14, 1990.

Over the 10 year period, UNH's tenure and tenure-track faculty, all members of the bargaining unit, teach an average of 1.28 standard courses per semester based on individual work assignments made by department chairpersons, also members of the same bargaining unit. In other words, while faculty workloads are reportedly determined by the University, individual workload assignments for faculty are made by other members the bargaining unit, and UNH faculty teach an average of 1.28 standard courses per semester.

Source Documents: 1) UNH IR Department Profiles 10 Year Display, folder: UNH, subfolder: UNH IR Departmental Profiles 10 Year Display; 2) USNH UNH AAUP CBA Contract 2006-09, folder: USNH; 3) NH PELRB 9-14-90, folder: NHPELRB.

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Appendix A for <u>Report of forty-six years of substantial misrepresentation of credit-hours at and by the University of New Hampshire, November 30, 2015</u>

<u>Miscalculating and over-reporting of credit-hours at University of New Hampshire at Manchester and Granite State College, for forty-six and forty-two years respectively</u>

In addition to UNH miscalculating its semester credit-hour, two institutions, the University of New Hampshire at Manchester and Granite State College, both originally extensions of UNH, miscalculate their semester credit-hour in a similar manner.

The following is mostly an extract of a qui tam complaint regarding UNH's, UNHM's and GSC's miscalculated and over-reported credit-hour that was filed in October 2015. It provides sufficient documentation to show that both UNHM and GSC miscalculate and over-report their credit-hour in the same manner that UNH does. As such, it also means that all of the effects of UNH's miscalculated and over-reported credit-hour, as reported in the main report, also result from UNHM's and GSC's miscalculated and over-reported credit-hour.

<u>Miscalculation of credit-hour by the University of New Hampshire at Manchester and Granite State College</u>

Both the University of New Hampshire at Manchester (UNHM) and Granite State College (GSC) miscalculate their semester credit-hour; in doing so, whenever UNHM and GSC report that a student completes 24 credit-hours in an academic year, the student may be completing as few as 18 credit-hours.

The miscalculation of their credit-hours is a direct result of both institutions originating as extensions of UNH in the early 1970's; at that time, UNHM and GSC started off using the same miscalculation as UNH, whereby 4 credit-hours were issued for 3 semester hours of class contact over a semester.

Today, there are slight variations in their schedules, but the effect is the same: whenever UNHM and GSC report that a student completes 24 credit-hours in an academic year, the student may be completing as few as 18 credit-hours.

Because UNHM and GSC miscalculate their credit-hour, students who complete as few as 18 credit-hours in an academic year are made eligible for Title IV aid at the full-time rate. These students should not be eligible for Title IV aid at the full-time rate; yet, because UNHM and GSC report that they complete 24 semester credit-hours in an academic year, they are made eligible for and funds are disbursed for Title IV aid at the full-time rate. In that UNHM and GSC miscalculate their credit-hour and make ineligible students eligible for Title IV aid at the full-time rate, UNHM and GSC submit a false claim to the government with, in my opinion, reckless disregard of the truth or falsity of the information.

<u>The University of New Hampshire at Manchester (UNHM)</u>

Sources: UNHM Academic Calendar Fall 2015 to Spring 2016, and UNHM Time and Room Schedule Fall 2015. (Electronic copies are included in the Source Documents for this report.)

UNHM's Academic Calendar, Fall 2015, shows that classes begin on Monday, August 31, 2015, and end on Saturday, December 19, 2015, following a week of final examinations. UNHM's fall semester 2015 consists of at least 15 weeks; and, with reductions for holidays and Thanksgiving break, it does not appear to consist of more than 15 weeks.

UNHM's Time and Room Schedule, Fall 2015, contains at least three examples of courses for which UNHM awards credit-hours. In the three examples that follow, the first presents examples of courses for which UNHM schedules 3 semester hours of class contact and awards 4 credit-hours; the second presents examples of courses for which UNHM schedules 3 hours of class contact and awards 4 semester credit-hours at the undergraduate level, but also within the same discipline there are examples of courses for which UNHM schedules 3 semester hours of class contact and awards 3 credit-hours at the graduate level; and, the third presents examples of courses for which UNHM schedules 4 semester hours of class contact and awards 4 credit-hours.

Example 1. Examples of courses for which UNHM schedules 3 semester hours of class contact and awards 4 credit hours. In addition to these courses, there are about a hundred examples of courses for which UNHM schedules 3 semester hours of class contact and awards 4 semester credit-hours in the Time and Room Schedule, Fall 2015.

a) ENGL 401 First-Year Writing, is scheduled for Monday and Wednesday, from 9:01 am to 10:30 am each day, for 2 contact periods of 1.5 hours per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2015, page 13)

b) ENGL 657 Shakespeare, is scheduled for Wednesday, from 9:01 am to 11:50 am, for 1 contact period of 2 hours and 49 minutes hours per week, and UNH awards 4 credit-hours for this course.
(Time and Room Schedule, Fall 2014, page 13) [Clearly, there would be at least one 15 minute break in this class which would further reduce class contact time; there are multiple UNHM courses which follow this same schedule.]

Example 2. Examples of courses for which UNHM schedules 3 semester hours of class contact and awards 4 credit-hours at the undergraduate level, but also within the same discipline, at the graduate level, there are examples of courses for which UNHM schedules 3 semester hours of class contact and awards 3 credit-hours. [This variation is believed to be due to the change in accounting program accreditation known as the 150 hour-rule for accounting degrees; when UNH and UNHM began offering the graduate program a few years ago, the graduate portion of the program began with using only 3 semester hours of class contact per 3 credit-hours for all its courses, all the while the undergraduate portion of the program continued with its using 3 semester hours of class contact per 4 credit-hours for all its courses.]

a) BUS 532 Intro to Financial Accounting, is scheduled for Tuesday, from 3:01 pm to 5:50 pm each day, for 1 contact period of 2 hours and 49 minutes per week, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2015, page 5)

b) ADMN 919 Management Accounting, is scheduled for Monday, from 5:30 pm to 9:15 pm each day, for 1 contact period of 3 hours and 45 minutes per week, and UNH awards 3 credit-hours for this course. (Time and Room Schedule, Fall 2015, page 5) [Clearly, there would be at least two 15 minute breaks in this class, which would further reduce class contact time; there are multiple UNHM courses which follow this same schedule.]

Example 3. Examples of courses for which UNHM schedules 4 semester hours of class contact and awards 4 semester credit-hours. These examples are from UNHM's general Engineering, Science or Math courses.

a) BIOL 401 Principles of Biology I, is scheduled for Tuesday, from 6:01pm to 9:00 pm, for 1 contact period of 3 hours per week, and there is a required laboratory scheduled for Wednesday from 6:01pm to 9:00 pm, and UNH awards 4 credit-hours for this course. (Time and Room Schedule, Fall 2015, page 3) [Clearly, there would be at least one 15 minute break in this class.]

Granite State College (GSC)

Sources: GSC Academic Calendar Summer 2015 through Summer 2016, GSC Class Listing Fall 2015, and GSC Undergraduate Catalog 2014-15. (Electronic copies are included in the Support Documents for this report.)

GSC's Academic Calendar Summer 2015 through Summer 2016, shows that GSC's academic year is composed of 3 each 12-week trimesters, and an optional summer session of 8 weeks. Though GSC has 12-week trimesters and its schedule is compressed as compared to a normal 15-week semester, GSC's unit of credit is equivalent to the semester hour. Accordingly, GSC should be providing the same amount of class contact time in its 12-week trimesters as is provided in a 15 week semester. Throughout GSC's Undergraduate Catalog 2014-15, "semester hour" is cited as the unit of credit that GSC uses and accounts for in its degree programs.

Federal law and regulations set the minimum standard for coursework earned by a full-time student in an academic year in an undergraduate educational program as 24 semester or trimester credit-hours or 36 quarter credit-hours for a program measured in credit-hours. To be eligible for Title IV aid, in a semester or trimester credit-hour program, a student must complete 24 semester or trimester credit-hours in an academic year, defined as at least 30 weeks of instructional time.

Because GSC is using a compressed 12-week trimester schedule for its academic year, GSC should be providing a correspondingly equivalent amount of increased class contact in their schedule. In other words, if there are 15 contact hours per credit hour per 15-week semester in the traditional schedule, then in a 12 week trimester there should be 18.75 contact hours per credit hour per 12-week trimester, or about 1.56 contact hours per week per credit hour per 12-week trimester. However, instead of increasing its contact hours per week, GSC simply provides about 1 contact hour per week and awards 1.33 credit-hours; in doing so, it repeats the same pattern seen at both UNH and UNHM whereby there are 3 semester hours of instruction and 4 credit-hours of credit issued. Thus, at GSC, a student reported as completing 24 credit-hours in an academic year may be completing as few as 18 credit-hours, which is below the minimum requirement for eligibility for Title IV aid.

GSC's Academic Calendar, Fall 2015, shows that classes begin on Monday, September 7, 2015, and end on Friday, December 4, 2015. GSC's fall semester 2015 consists of at least 12 weeks; and, with reductions for holidays and Thanksgiving break, it does not appear to consist of more than 12 weeks.

GSC does not appear to have any variation for normal liberal arts class contact hours versus Engineering, Science or Math class contact hours in its schedule. All of its classes appear to involve 3 hours of class contact per week and GSC awards 4 credit-hours per course.

Example 1. Examples of courses for which GSC schedules 3 hours of class contact and awards 4 credit hours. In addition to these courses, there are tens of examples of courses for which GSC schedules 3 hours of class contact and awards 4 credit-hours in the Class Listing Fall 2015.

a) ECO 512 Principles of Economics, is scheduled for Wednesday, from 6:00 pm to 9:30 pm, for 1 contact period of 3.5 hours per week, from September 9, 2015 to December 2, 2015, (minus a Thanksgiving week of no classes, 12 weeks), and GSC awards 4 credit-hours for this course. Reasonably, the scheduled 6:00 pm to 9:30 pm class is assumed to have at least two breaks of 15 minutes each; reducing the 3.5 hours per week to 3 hours per week. (Class Listing Fall 2015, page 7)

To make the ECO course equivalent to a normal, 4 credit-hour, 15 week semester course, GSC should be providing 5 contact hours (5 each fifty minute classes) per week in a 12 week trimester; GSC's 3 hours per week is at least 70 minutes short of what it should be providing for a 4 credit-hour course. The same is true for all the courses that follow; as well as for the other courses in Class Listing Fall 2015.

b) MATH 502, Contemporary College Mathematics, is scheduled for Monday, from 5:30 pm to 9:00 pm, for 1 contact period of 3.5 hours per week, from September 7, 2015 to November 30, 2015, (minus a Thanksgiving week of no classes, 12 weeks), and GSC awards 4 credit-hours for this course. Reasonably, the scheduled 5:30 pm to 9:00 pm class is assumed to have at least two breaks of 15 minutes each; reducing the 3.5 hours per week to 3 hours per week. (Class Listing Fall 2015, page 23)

c) ENG 500, The Writing Process, is scheduled for Tuesday, from 5:30 pm to 9:00 pm, for 1 contact period of 3.5 hours per week, from September 8, 2015 to December 1, 2015, (minus a Thanksgiving week of no classes, 12 weeks), and GSC awards 4 credit-hours for this course. Reasonably, the scheduled 5:30 pm to 9:00 pm class is assumed to have at least two breaks of 15 minutes each; reducing the 3.5 hours per week to 3 hours per week. (Class Listing Fall 2015, page 8)