Concurrent Enrollment funding is allocated based on total credits earned. Courses are taught by both public education teachers in a public school (LEA), or higher education teachers at an Institute of Higher Education (IHE). If the public education teacher provided the instruction, the funding is allocated 60% to the LEA and 40% to the IHE. If the professor at the IHE provided the instruction, the funding is allocated 60% to the IHE and 40% to the LEA. The total credits earned in fiscal year 2014 were 187,385, at a value of $49 per credit.