

SOUTHEAST COMMUNITY COLLEGE AREA

**STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS**

JUNE 30, 2015 AND 2014

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REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

**Independent Auditors' Report on Internal Control Over Enrollment
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**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Governors
Southeast Community College Area
Lincoln, Nebraska

Report on the Enrollment Statements

We have audited the G o

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Opinion

In our opinion, the enrollment statements referred to above present fairly, in all material respects, the reimbursable full-time equivalent student enrollment and reimbursable educational units consisting of only courses listed on the Master Course List of Southeast Community College Area as of June 30, 2015 and 2014, in accordance with the Nebraska Community College Annual State Aid Enrollment Audit Guidelines and Processes as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units taken as a whole that collectively comprise Southeast Community College Area's basic enrollment statements. The supplementary information included on Schedules 1, 2, and 3 is presented for purposes of additional analysis and is not a required part of the basic enrollment statements.

The supplementary information as contained in Schedules 1, 2, and 3 is the responsibility of management and was derived from and relates directly to the underlying enrollment records and other records used to prepare the basic enrollment statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic enrollment statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with © - v † 5/0 c 3/4! I D

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SOUTHEAST COMMUNITY COLLEGE AREA
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
 STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
 JUNE 30, 2015 AND 2014

NOTE 1. GUIDELINES

The certification of reimbursable full-time equivalent (FTE) student enrollment and reimbursable educational unit (REU) is required by Nebraska Statutes. The Statutes also provide general guidelines for determining the FTE student enrollment total and subsequent conversion of FTEs to REUs. The Coordinating Commission and the Community College Advisory Committee defined more specific guidelines. These guidelines were used in the determination of the FTE student enrollment total and subsequent conversion to REUs.

The computation of the information for this report is based on the State Aid Enrollment Audit Guidelines FY 2014-15, which were accepted by the Commissioners of the Coordinating Commission.

NOTE 2. FULL-TIME EQUIVALENT STUDENT AND REIMBURSABLE EDUCATIONAL UNIT DEFINITIONS

- A. An FTE student is equivalent to thirty semester or forty-five quarter credit hours of classroom, laboratory, clinical, practicum, independent study course work, or cooperative work experience applicable to a degree, diploma, or certificate in a program for which credit hours are offered or nine hundred contact hours of classroom laboratory course work for which credit hours are not offered or awarded.
- B. The number of credit hours which shall be counted by any community college area in which a tribally controlled community college is located shall include credit hours awarded by such tribally controlled community college to students for which such institution received no federal reimbursement pursuant to the Tribally Controlled Community College Assistance Act, 25 U.S.C. 1801.
- C. REUs are calculated by multiplying FTEs by the appropriate weighting factor as defined for each type of course offering as follows:

<u>Type of Course</u>	<u>Factor</u>
Academic Transfer	1.00
Academic Support	1.00
Class 1 Applied Tech/Occupational	1.50
Class 2 Applied Tech/Occupational	2.00

SOUTHEAST COMMUNITY, COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2015 AND 2014

NOTE 3. THREE-YEAR AVERAGE VALUES

The following three-year average values are included in the audited statements for use in state aid computations.

Fiscal Year Ending 30, _____

_____ Ending 30, _____

SUPPLEMENTARY DATA

SCHEDULE 1

SOUTHEAST COMMUNITY COLLEGE AREA
 TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 (UNAUDITED)
 YEARS ENDED JUNE 30, 2015 AND 2014

	<u>Full-Time Equivalent Student Enrollment</u>	
	2015	2014
<u>First Quarter</u>		
Academic Transfer and Support	586.90	657.91
Class 1, Applied Tech/Occupational	401.45	417.18
Class 2, Applied Tech/Occupational	568.42	606.44
Ineligible for state aid	39.19	30.14
Subtotal	<u>1,595.96</u>	<u>1,711.67</u>
<u>Second Quarter</u>		
Academic Transfer and Support	1,118.78	1,203.07
Class 1, Applied Tech/Occupational	600.83	622.01
Class 2, Applied Tech/Occupational	633.57	635.35
Ineligible for state aid	27.97	26.39
Subtotal	<u>2,381.15</u>	<u>2,486.82</u>
<u>Third Quarter</u>		
Academic Transfer and Support	884.37	977.34
Class 1, Applied Tech/Occupational	544.32	582.70
Class 2, Applied Tech/Occupational	620.25	618.17
Ineligible for state aid	38.09	34.62
Subtotal	<u>2,087.03</u>	<u>2,212.83</u>
<u>Fourth Quarter</u>		
Academic Transfer and Support	855.34	931.10
Class 1, Applied Tech/Occupational	525.35	563.86
Class 2, Applied Tech/Occupational	580.63	604.39
Ineligible for state aid	275.84	271.42
Subtotal	<u>2,237.16</u>	<u>2,370.77</u>
TOTAL	<u>8,301.30</u>	<u>8,782.09</u>
DEDUCT - Courses, programs, and hours ineligible for state aid:		
Community Education	153.26	129.17
Programs totally funded by outside agencies	227.83	233.40
Subtotal	<u>381.09</u>	<u>362.57</u>
FULL-TIME EQUIVALENT STUDENT ENROLLMENT ELIGIBLE FOR STATE AID	<u>7,920.21</u>	<u>8,419.52</u>

SOUTHEAST COMMUNITY COLLEGE AREA
 RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
 ENROLLMENT AND GENERAL FUND TUITION INCOME
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2015

	Number of Credit Hours	Cost per Credit Hour	Total
QUARTER CREDIT HOURS			
Resident	328,173.00	58.50	19,198,121.00
Nonresident	<u>21,359.00</u>	72.00	<u>1,537,848.00</u>
Total	<u><u>349,532.00</u></u>		<u>20,735,969.00</u>
REIMBURSABLE CONTACT HOURS	137,528.00	7.45	<u>1,024,581.00</u>
Total computed tuition			21,760,550.00
ADJUSTMENTS			
Tuition waivers			(1,204,885.00)
Other			<u>257,</u>
Total adjustments			<u> </u>
NET REIMBURSABLE TUITION INCOME			<u><u> </u></u>

