

SOUTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2016 AND 2015

SOUTHEAST COMMUNITY COLLEGE AREA
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REPORT REQUIRED BY

Independent Auditors' Report on Internal E2 ET o' (EkI4 ' Ind o4c Studen E Stud St



DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Governors

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

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EBNS EAS DCW
FBES FAS DCW

FFAINPBEESEEAPEBNESNEPBES OEEBPIS POFBES REEBFNS
FRAPLLBES NARPNBNEOPBOIS OIIBNPS EAIINBFOSEAFOPBELS
RPAPRFBESFPAEIIBESFAFFOBOLSAINIBEPS IAELPBFPS IAFPPBES

EBES D
EBNS EAS DCW
FBES FAS DCW

INAEPLBEESEEARERBESPRLBES PPLBIPS PRLBES PPLBIPS
EPARLFBNESSEALOFBNESLIFBNOS NLLBIFS OLPBPLS PEOBLPS
FPAEPIBNES PAPPEBNESOEEBIRS OFEBFNSEAFFEBPPSEAFLEBLRS
PEAFEEBESFRAFOIBESSAPIOBRNSAELPBRLSFAOOIBOESFARLEBILS

AB

EBES D
EDNS EAS DCW
FBES FAS DCW

IOARLNBNESEAOPOBESPIIBRPS PNNBILS PIIBRPS PNNBILS
FEARRRBES EFAELNBINESBELS NFNBINS PFEBFES PPPBEIS
FPAEPIBNES RAFEEBINS OEFBES NPEBOIS EAFFLBEOSEAEOEBFOS
PNAEFPBESIAEFFBPNSARFOCFESAROE BIFSFAPPPBINS FAPELBOIS

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IFPAOFPBESFEAFEEBIEBALENBIESARFEBFES EEAPNOEODSIRBEOS

SOUTHEAST COMMUNITY COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2016 AND 2015

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 current State Aid Enrollment FTE/REU Guidelines, 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

Type _____

Factor _____

SOUTHEAST COMMUNITY, COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2016 AND 2015

NOTE

Ending 30

SUPPLEMENTARY DATA

SCHEDULE 1

SOUTHEAST COMMUNITY COLLEGE AREA
 TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 (UNAUDITED)
 YEARS ENDED JUNE 30, 2016 AND 2015

	<u>Full-Time Equivalent Student Enrollment</u>	
	2016	2015
<u>First Quarter</u>		
Academic Transfer and Support	524.94	
Class 1, Applied Tech/Occupational	319.88	17
Class 2, Applied Tech/Occupational		
Ineligible for state aid		
Subtotal	_____	_____
	_____	_____
<u>Second Quarter</u>		
Academic Transfer and Support		
Class 1, Applied Tech/Occupational		
Class 2, Applied Tech/Occupational		
Ineligible for state aid		
Subtotal	_____	_____
	_____	_____
<u>Third Quarter</u>		
Academic Transfer and Support		
Class 1, Applied Tech/Occupational		
Class 2, Applied Tech/Occupational		
Ineligible for state aid		
Subtotal	_____	_____
	_____	_____
<u>Fourth Quarter</u>		
Academic Transfer and Support		
Class 1, Applied Tech/Occupational		
Class 2, Applied Tech/Occupational		
Ineligible for state aid		
Subtotal	_____	_____
	_____	_____
TOTAL	_____	_____
DEDUCT - Courses, programs, and hours ineligible for state aid:		
Community Education		
Programs totally funded by outside agencies		
Subtotal	_____	_____
	_____	_____
FULL-TIME EQUIVALENT STUDENT ENROLLMENT ELIGIBLE FOR STATE AID	=====	=====

SCHEDULE 2

SOUTHEAST COMMUNITY COLLEGE AREA
 RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
 ENROLLMENT AND GENERAL FUND TUITION INCOME
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2016

	Number of Credit Hours	
QUARTER CREDIT HOURS		
Resident	305,878.00	
Nonresident	<u>21,747.00</u>	
Total	<u><u>327,625.00</u></u>	<hr/>
REIMBURSABLE CONTACT HOURS	121,211.00	<hr/>
Total computed tuition		
ADJUSTMENTS		
Tuition waivers		
Other		<hr/>
Total adjustments		<hr/>
NET REIMBURSABLE		<hr/> <hr/>



DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
ENROLLMENT REPORTING AND ON COMPLIANCE AND OTHER MATIERS
BASED ON AN AUDIT OF ENROLLMENT STATEMENTS PERFORMED
IN ACCORDANCE WITH

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

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We have audited the enrollment statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Southeast Community College Area for the years ended June 30, 2016 and 2015, which collectively comprise Southeast Community College Area.

Dana F Cole + Company, LLP