

SOUTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF REIMBURSABLE ~~TIME~~ TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2023 AND 2022

Auditor's Responsibilities for the Audit of the Enrollment Statements

Our objectives are to obtain reasonable assurance about whether the enrollment statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the decisions of users based on the financial statements.

Other Reporting Required by ~~Government~~ Auditing Standards

In accordance with ~~Government~~ Auditing Standards, we have also issued our report dated August 8, 2023

SOUTHEAST COMMUNITY COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULLTIME EQUIVALENT
STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2023 AND 2022

NOTE 1. GUIDELINES

The certification of reimbursable fulltime 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 Audit Guidelines, which were accepted by the Commissioners of the Coordinating Commission.

NOTE 2. FULLTIME EQUIVALENT STUDENT AND REIMBURSABLE EDUCATION 1.4 (t67 (s)9.5 (s)9.5 (i)2.7

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SOUTHEAST COMMUNITY COLLEGE AREA
 RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
 ENROLLMENT AND GENERAL FUND TUITION INCOME
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2023

	Number of Credit Hours	Cost per Credit Hour	Total
SEMESTER CREDIT HOURS			
Resident	156,970.00	102.00	16,010,940.00
Nonresident	11,675.00	123.00	1,436,025.00
Total	<u>168,645.00</u>		<u>17,446,965.00</u>
REIMBURSABLE CONTACT HOURS	<u>41,966.00</u>	28.90	<u>1,212,612.17</u>
Total computed tuition			18,659,577.17
ADJUSTMENTS			
Tuition waivers			(3,350,695.51)
Other			238,690.62
Total adjustments			<u>(3,112,004.89)</u>
NET REIMBURSABLE TUITION INCOME			<u>15,547,572.28</u>

SOUTHEAST COMMUNITY COLLEGE AREA
 ALLOCATION OF 1.0 REU FACTOR COURSES
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2023

	Hours		Reimbursable Full-Time Equivalent Student	
	Semester	Contact		
Academic Transfer	15,788.50	-	526.28	526.28
Academic Support	52,252.50	-	1,741.75	1,741.75
Undeclared/Nondegree	8,245.50	11,572.50	287.71	287.71
Foundations Education	5,290.00	-	176.33	176.33
	<u>81,576.50</u>	<u>11,572.50</u>	<u>2,732.07</u>	<u>2,732.07</u>

Note: Courses with an REU factor of 1.0 are allocated by declared student major as of the tenth (10th) instructional day to academic transfer, academic support, undeclared/nondegree, and foundations education.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
ENROLLMENT REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF ENROLLMENT STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Community College Area enrollment statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of enrollment statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southeast Community College Area internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southeast Community College Area internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dana F. Cole + Company, LLP

Lincoln, Nebraska
August 8, 2023