

SOUTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2011 AND 2010

SOUTHEAST COMMUNITY COLLEGE AREA
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DANA F. COLE & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS
1248 O STREET, SUITE 500
LINCOLN, NEBRASKA 68508

INDEPENDENT AUDITORS' REPORT

Board of Governors
Southeast Community College Area
Lincoln, Nebraska

We have audited the accompanying statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Southeast Community College Area for the years ended June 30, 2011 and 2010. These enrollment statements are the responsibility of the College's management. Our responsibility is to express our opinion on these statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements referred to above are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the accompanying statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Southeast Community College Area present fairly, in all material respects, the reimbursable full-time equivalent student enrollment and reimbursable educational units for the years ended June 30, 2011 and 2010, in accordance with guidelines referred to in the notes to the accompanying statements.

Our audits were made 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. The supplementary data included on Schedules 1 - 4 is presented for purposes of additional analysis and is not a required part of the basic statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic statements and, accordingly, we express no opinion on it.

In accordance with Government Auditing Standards, we have also issued our report dated August 12, 2011 on our consideration of Southeast Community College Area's internal control over enrollment reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over enrollment reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over enrollment reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Dana F Cole + Company, LLP

Lincoln, Nebraska
August 12, 2011

SOUTHEAST COMMUNITY COLLEGE AREA
STATEMENT OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
AND REIMBURSABLE EDUCATIONAL UNITS
YEARS ENDED JUNE 30, 2011 AND 2010

	Quarter	Contact	Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
			2011	2010	2011	2010
<u>Summer</u>						
1.0 Academic Transfer/Support	37,682.50	21,652.00	861.45	826.95	861.45	826.95
1.5 Class 1, Applied Tech/Occupational	20,741.00	12,113.00	474.37	453.72	711.56	680.58
2.0 Class 2, Applied Tech/Occupational	28,121.00	10,452.00	636.52	658.48	1,273.04	1,316.96
Subtotal	<u>86,544.50</u>	<u>44,217.00</u>	<u>1,972.34</u>	<u>1,939.15</u>	<u>2,846.05</u>	<u>2,824.49</u>
<u>Fall</u>						
1.0 Academic Transfer/Support	71,143.00	21,100.00	1,604.40	1,541.50	1,604.40	1,541.50
1.5 Class 1, Applied Tech/Occupational	34,413.00	16,032.00	782.55	758.84	1,173.83	1,138.26
2.0 Class 2, Applied Tech/Occupational	31,595.50	11,275.00	714.65	709.09	1,429.30	1,418.18
Subtotal	<u>137,151.50</u>	<u>48,407.00</u>	<u>3,101.60</u>	<u>3,009.43</u>	<u>4,207.53</u>	<u>4,097.94</u>
<u>Winter</u>						
1.0 Academic Transfer/Support	61,976.50	11,162.00	1,389.66	1,315.70	1,389.66	1,315.70
1.5 Class 1, Applied Tech/Occupational	32,456.50	15,507.00	738.48	687.52	1,107.72	1,031.28
2.0 Class 2, Applied Tech/Occupational	30,644.50	13,422.00	695.90	731.73	1,391.79	1,463.45
Subtotal	<u>125,077.50</u>	<u>40,091.00</u>	<u>2,824.04</u>	<u>2,734.95</u>	<u>3,889.17</u>	<u>3,810.43</u>
<u>Spring</u>						
1.0 Academic Transfer/Support	56,869.50	24,072.00	1,290.51	1,300.27	1,290.51	1,300.27
1.5 Class 1, Applied Tech/Occupational	30,519.50	15,909.00	695.89	677.81	1,043.84	1,016.72
2.0 Class 2, Applied Tech/Occupational	29,499.50	14,646.00	671.82	673.58	1,343.64	1,347.16
Subtotal	<u>116,888.50</u>	<u>54,627.00</u>	<u>2,658.22</u>	<u>2,651.66</u>	<u>3,677.99</u>	<u>3,664.15</u>
TOTALS	<u>465,662.00</u>	<u>187,342.00</u>	<u>10,556.20</u>	<u>10,335.19</u>	<u>14,620.74</u>	<u>14,397.01</u>

See accompanying notes to statements.

SOUTHEAST COMMUNITY COLLEGE AREA
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
 STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
 YEARS ENDED JUNE 30, 2011 AND 2010

NOTE 1. GUIDELINES

Nebraska statutes provide general guidelines for determining the FTE student enrollment total and subsequent conversion of FTEs to REUs. An audit committee, comprised of representatives from each of the member Nebraska Community College Areas, was established to define more specific guidelines. These guidelines, as adopted by the Council of Chief Executive Officers and the Nebraska Community College Association Board of Directors, 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 Nebraska Community College's State Aid Enrollment Audit Guidelines FY 2010-2011 and 2009-2010, which were ratified by the NCCA Board of Directors on May 2, 2011 and August 9, 2010.

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 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:

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

SUPPLEMENTARY DATA

SCHEDULE 1

SOUTHEAST COMMUNITY COLLEGE AREA
TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
(UNAUDITED)
YEARS ENDED JUNE 30, 2011 AND 2010

	<u>Full-Time Equivalent Student Enrollment</u>	
	2011	2010
<u>First Quarter</u>		
Academic Transfer and Support	861.45	826.95
Class 1, Applied Tech/Occupational	474.37	453.72
Class 2, Applied Tech/Occupational	636.52	658.48
Ineligible for state aid	22.46	15.04
Subtotal	<u>1,994.80</u>	<u>1,954.19</u>
<u>Second Quarter</u>		
Academic Transfer and Support	1,604.40	1,541.50
Class 1, Applied Tech/Occupational	782.55	758.84
Class 2, Applied Tech/Occupational	714.65	709.09
Ineligible for state aid	23.03	16.69
Subtotal	<u>3,124.63</u>	<u>3,026.12</u>
<u>Third Quarter</u>		
Academic Transfer and Support	1,389.66	1,315.70
Class 1, Applied Tech/Occupational	738.48	687.52
Class 2, Applied Tech/Occupational	695.90	731.73
Ineligible for state aid	34.91	20.75
Subtotal	<u>2,858.95</u>	<u>2,755.70</u>
<u>Fourth Quarter</u>		
Academic Transfer and Support	1,290.51	1,300.27
Class 1, Applied Tech/Occupational	695.89	677.81
Class 2, Applied Tech/Occupational	671.82	673.58
Ineligible for state aid	136.87	172.44
Subtotal	<u>2,795.09</u>	<u>2,824.10</u>
TOTAL	<u>10,773.47</u>	<u>10,560.11</u>
DEDUCT - Courses, programs and hours ineligible for state aid:		
Community Education	109.75	116.17
Programs totally funded by outside agencies	107.52	108.75
Subtotal	<u>217.27</u>	<u>224.92</u>
FULL-TIME EQUIVALENT STUDENT ENROLLMENT ELIGIBLE FOR STATE AID	<u>10,556.20</u>	<u>10,335.19</u>

SOUTHEAST COMMUNITY COLLEGE AREA
 NON-REIMBURSABLE COURSE TITLES
 INELIGIBLE FOR STATE AID
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2011

Abcs of Games	Balloon Twisting Fun!
Abuse and Neglect/Nurse Assmnts.	Bargain Hunting for Antiques
Achieving Success - Ed2go	Barista Competition - Advanced
Act Up	Barista Workshop
Active Accountablility	Baseball Umpire Clinic/Geneva
Add Photos/Graphics - Word/York	Basic Barista Training
Adult Ed. Basic Skills Reg. Fee	Basic Bookkeeping/Geneva
Adult Intro. - Classic Rock Guitar	Basic Dog Obedience
Adult Pottery/York	Basic Floral Arranging/Fairbury
Adv Cardiac Live Support	Basic Fly Fishing/York
Advanced Barista Training	Basic Fruit Pies/Nebraska City
Advanced Dog Agility	Basic Home Cleaning
Advanced Dog Grooming	Basic Home Repair/Geneva
Advanced Fiction Writing - Ed2go	Basic Skills Orientation
Advanced Golf	Basic Step Aerobics/Waverly
Advanced Kayaking	Basic Survival Training/York
Adventures in Reincarnation	Basics of Essential Oils
Aerobics	Basketball Referee Clinic/Geneva
Aha Heartsaver Bloodborne Path	Bear With Me
Akc S.T.A.R. Puppy	Beg. Spanish 1-A
All About Dolls	Beginning Photography/Nebraska City
All for One and One for All	Beginner Cricut
Altered Book	Beginner Kayaking
American Presidents Fun Facts	Beginning Ballet for Adults
American Sign Language	Beginning Blues Harmonica
America's Greatest Chall/York	Beginning Bridge
Amvet's Antique Walk - Walnut, Iowa	Beginning Cake Decorating
An Ageless Attitude/Seward	Beginning Card Making/Geneva
An Artist a Day	Beginning Computers
Analyzing Your Blood Work/Plat	Beginning Crochet
Angels Among Us	Beginning Dog Agility
Ankle Bracelet for Summer Fun	Beginning Dog Grooming
Anml. Assistd. Actvts./Thrpy. Trng.	Beginning Framing
Annual Amvet's Antique Walk	Beginning French
Are You Talented, Successful?	Beginning Genealogy
Art From Days Gone By/Dorchester	Beginning German
Autumn Photo Adventure	Beginning Golf
Autumn Wall Hanging	Beginning Guitar
Awesome Appetizers	Beginning Hand Embroidery
Babysitting 101	Beginning Internet/Nebraska City

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Beginning Knife Techniques	Button Basket Quilt
Beginning Line Dance	Buying and Selling on Ebay/Falls City
Beginning Oil Painting	Cake Decorating/York
Beginning Photography/Nebraska City	Cake Frosting Step Stones/Auburn
Beginning Quilting	Calendar Library Pocket
Beginning Scrapbooking	Calligraphy
Beginning Sewing	Campers in the News
Beginning Silversmithing	Cardio Class/Wilber
Beginning Spanish	Cards for All Occasions/Waverly
Beginning Stained Glass	Cargiving: Challenges/York
Beginning T'ai Chi	Cartooning Animals
Beginning Tennis	Cash for Unused Leave
Beginning Weaving	Catfishing, Freshwater/York
Beginning Wood Carving/Wilber	Catharsis Through Writing
Beginning Wool Felt	Cd Holder
Beginning Writers Wksp. - Ed2go	Cell Phones 101
Belly Dance	Chair Caning/Waverly
Better Photo Secrets - Ed2go	Charming Charms 2: New and Expnd.
Bicycle Camping	Chemistry Lesson Lava Lamp/Auburn
Bicycling Class: Biking/Lincoln	Che-Mystery for Kids
Big Legal Issues/Union	Che-Mystery for Kids/Geneva
Bird Watching/Brock	Children Pottery
Birds in Glass Houses	Chipboard Album/Waverly
Blooming Art/Dorchester	Chocolate: Functional Food/York
Blooming Watering Can/Dorchester	Christmas Decorating/York
Bls-Health Care Prov. Online	Cinnamon Rolls and Bread
Bluebird Nursery/Clarkson	Clothes Pin Magnets
Bluegrass Guitar	Code of Life Necklace for Kids
Bob Ross	Coffee Roasting Basics
Body Language/York	Coin Collecting 101
Bodypump/Nebraska City	Colored Pencil Drawing
Bonsai Introduction	Columbia Style Cooking/Geneva
Boy Scout Merit Badge Training	Command Spanish
Bravery Boost	Commercial Driving Evaluation
Bread Basic	Common Furnace Problems
Build Your Own Rain Garden	Communicate with the Angels
Building an Adirondak Chair	Communication Essentials - Win
Bust a Move	Communication in Marriage/Hebron
Button Accordion/Wilber	Composting with Worms

SCHEDULE 2
(CONTINUED)

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Computer Basics	Double Your Mind Power
Computers for Seniors	Down on the Farm
Container Gardening	Drawing
Containers for the Holiday	Drawing and Paint Portraits/York
Continuing Pilates I	Drill Clinic
Continuing Watercolor	Driver Assessment
Cooking Made Easy	Driver Evaluation - Car
Copic Marker	Dutch Oven Cooking/York
Could I Be an Entrepreneur?	Earrings to Brighten Wtr. Blahs
Country Western Dance/Wilber	East Indian Cooking
CPR for Pet Owners - Dogs and Cats	Eating Healthy the All Natural
Create a Photo Book/York	Elementary Spanish - Kids/York
Create a Valentine	E-mail for Beginners/Nebraska City
Creative Card Making/Johnson	Emotional Freedom Techniques
Creative Puppetry	Emotional Leadership
Cricut Tips and Tricks	Encore: French Conversation
Crochet	Energy Efficiency in Your Home
Cross Over and Back	English Paper Piecing
Cruising for Beginners	Equine Massage/Geneva
Cupcake Kids	Esl Orientation
Cupping Workshop	Espresso Equipment Maintenance
Current Business Issues	Essential Oils
Czech Cuisine	Explore Nebraska
Dark Room Fun - Photograms	Explore the World of Ostomy
Decorating Ukranian Eggs/Wilber	Exploring Alternative Medicine
Decorative Concrete Staining	Expressing Your Spirit
Decorative Sandblasting	Fabric Bowls
Decorative Wine Bottle	Fabric Bowls and Totes
Delta Kappa: Fire/Rescue Safety	Facebook
Design and Decorating	Fall Pottery Workshop/York
Design Original Greeting Cards	Fall Pruning
Digital Photography	Families Coping with Dementia
Digital Storybook/Wilber	Family Math Games
Dinner and a Play - Steel Magnolia	Faux Applique
Dinner's in the Freezer/York	Feng Shui Review
Diy Landscape Care	Financial Planning/Pre-Retirement
Documenting Employee Misconduct	Flower Arranging/Humboldt
Dog Obedience	Flyball
Doggie's Day Out	Focaccia Bread

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Football Facts for Women	Have a Joy Filled Holiday
Foundation Paper Piecing	Healing After Loss
French Apple Tart	Health of Children/York
Fun Painting Watercolor Floral	Healthy and Blues Harmonica
Fun to Play Ready to Learn/Yrk	Healthy Breads
Fun With Fido on a Budget	Healthy Harmonica
Fun With Stamping/Geneva	Healthy Meal Planning/York
Fun With Watercolor Painting!	Healthy with Food/Fairbury
Fundamentals of Yoga	Heartsaver 1st Aid Online Skill
Furniture Repair and Refinishing	Hello Cupcake
Fused Glass	Henry Doorly Zoo
Fusing	History of Genesis
Fusion Frenzy	History of Lincoln
Garden Lily Yard Ornament	History of the Bible/Hebron
Garden Stepping Stone	Hokey Pokey Quilt
Ged Orientation	Holiday Decorating
Generational Differences Wkplc.	Holiday Entertaining/York
German 2	Holiday Greetings - Computer
Get Stylin'	Homebuyers Workshop
Get Wired	Hors D'oeuvres
Giggle Therapy Workshop/Johnson	Houska Holiday Bread/Crete
Gingerbread House/Fairbury	How to Cook Fish!
Girl Scout Thinking Day	How to Draw Animals
Glaskolben Ornaments	How to Work a Room
Glass Bead Making	Husker Harvest Days/Seward
Go Native (Landscaping)	I Spy
Going Organic	Ice Fishing
Grammar Refresher - Ed2go	Intermediate Computers/Geneva
Granny's Silver Coins/Auburn	Intermediate Dog Agility
Green Acres - For Acreage Owners	Intermediate Dog Obedience
Grocery Budget Busters	Intermediate English Paper
Growing the Self	Intermediate Genealogy
Guitar	Intermediate Golf
Halloween Prop. Builders Wksp.	Intermediate Line Dance
Halloween Throw Quilt	Intermediate Stained Glass
Handle Medical Emergncs. - Ed2go	Intermediate Tennis
Hanging Recipe Holder/Waverly	International Cuisine
Hardy Bulbs for Nebraska Garden	Internet Buying and Selling
Hatha Yoga/Seward	Internet Freebies/York

SCHEDULE 2
(CONTINUED)

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Internet Safety Workshop/Crete	Latin Dance
Internet Tips for Genealogists	Learn to Crochet: Beyond Basics
Interpersonl Communictn - Ed2Go	Learn to Scuba Dive
Intro to Auto Body Repair/Wilber	Less Things, Less Stuff
Intro to Blues Guitar	Liberated Baskets
Intro to Fingerstyle Guitar	Liberated Log Cabin
Intro to Fishing	Library Calendar Ticket Event
Intro to Homemade Wine/Wilber	Lightness of Air Necklace
Intro to Journaling - Ed2go	Lights, Camera, Action
Intro to Natural Health - Ed2go	Lincoln Continentals/Wilber
Intro to Photoshop	Lincoln's Suburbs
Intro to Pilates	Lives of Our Ancestors
Intro Using Herbs for Health	Living and Dying
Introduction to E-Mail	Living Well Management/Seward
Introduction to Energy Healing	Living Well: Self Mgmt. Program
Introduction to Itunes/Nebraska City	Long Term Care/York
Introduction to Latin Dances	Lovercheck Financial
Introduction to Mandolin	Lunch and Learn Special Care
Introduction to Sailing	Lunch Zone
Introduction to Spinning	Machine Quilting
Introduction to Wood Shop	Mad Science
Irish Chain Quilt/Geneva	Madd Nebraska Workshop
I've Got an Ipod	Maiden Voyage: Journaling
Jingle All the Way	Mail Merge/Hebron
Jitterbug and East Coast Swing	Make Sure It's Done/York
Journalism 101	Make Your Ceramic Doll/Union
Joy Filled Holiday/Seward	Make Your Own Compost
Junior Photography	Make Your Own Solar Oven
Keys to Investing	Mastering the Use - Your Energy
Kickboxing	Mayan Calendar
Kids and Dogs Obedience	Meditation and Relaxation
Kids and Moms Cake Decoratng 101	Mega Scrapbook Retreat
Kids in the Kitchen	Merrill Ream Speed Read - Ed2go
Kids Speak Out	Microsoft Tips and Tricks
Kiln Casting	Middle School Prep
Kiln-Fired Dichroic Glass	Mind, Body, Spirit Day
Knitting and Crocheting	Mini Market Reed Basket/Waverly
Kolache - Bake and Take	Mirrored Glass Gazing Ball
Last Dinner - Rms Titanic	Missouri River Expo

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Mommy - Me/Daddy - Daughter Dance	Parenting the Child With Adhd
Morning Stretch and Flex/Plattsm	Patio Containers/York
Morning Yoga	Patriotic Party
Mosaic	Patriotic Table Runner
Mother's Day Surprise	Peace and Plenty
Moviemaker and You	Peaceful Beginnings
Museums 101	Perfect Caribbean Vacation/Yrk
Music Enhanced Yoga/Geneva	Personal Color Analysis
My Photo Story III	Personal Essay Writing
Na Clinical Competency Exam	Personal Finance - Ed2go
Na Written Competency Exam	Personalities in Workplace/Hebron
National Scrapbook Day	Pet Nutrition
Native American Arts and Crafts	Pet Portraits With Pencil
Native American Flute	Photo Memory Book
Natural Foods/Crete	Photography
Nature Walk and Leaf Tokens/Brow	Picasso Pooch Painting
Nature Writing	Picture Cube Workshop
Nebraska Art	Pie Crust Made Easy/Wilber
New Approach to Stained Glass	Pilates for Golfers
New Dog 101	Pine Needle Basket
Non-Faceting Lapidary	Pizza Party
Not Oprah's Book Club	Play With Clay
Novice Ready	Polymer Clay
Obedience for Real Life	Porcelain China Painting
Office Tips and Tricks	Portuguese for Beginners
Oil Painting Studio	Pots With Punch
Olli	Pottery
One Step Beyond Beg Bridge	Power of E-mail Marketing
One-on-One Hoops	Power P.U.M.P./Syracuse
Oodles of Doodles	Practical Gardening
Organic Gardening	Pre-Foundation Orientation
Organizing Any Office/Plattsmouth	Preserving the Harvest/Auburn
Organizing Your Home	Primitive Baskets
Oriental Cuisine/Wilber	Principles of Feng Shui/Nebraska City
Outdoor Photography/York	Printable Matter
Paint Brownville	Private Computer Training
Painted/Etched Wine Glasses	Protecting the Past
Panel Discussion on Aromatics	Psychiatric Mental Health Nurs.
Parent/Child Fused Candy Dish	Psychology and Science - Success

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Publishing Has Never Been	Simple Abundance Close to Home
Puff the Magic Pastry	Simple Hors D'Ouvres/Nebraska City
Puppy Manners	Simple Little Quilts
Puppy Playgroup	Singing Lessons
Putting Your Beds to Bed	Small Space Garden Workshop
Qigong	Smartphones 101
Quilting	Social Networking/Crete
Rain Barrels - Just Add Water	Soldering Copper Tubing/Auburn
Raising Children/Seward	Soul Food Saturday
Red Carpet Service/Geneva	Soup Swap/York
Relationships of Color	Spanish Cuisine/Fairbury
Resumes 101/Nebraska City	Speaking Dog
Retirement Seminar	Special Effects in Photography
River Canoeing	Spiral Wrap Bracelet and Earring
Road Trip Across America	Splash of Autumn in Watercolor
Roasting Workshop	Spring Fishing Tactics/York
Rocket Recalls	Spring Landscaping
Roses Roses Roses	Spring Photo Adventure
Royalty for a Day!	Spring Turkey Hunting/York
Run - Job Class	St. Patrick's Cupcakes
Run - Jog	Stained Glass for the Garden
Sausage-Making Made Easy	Stained Glass in a Day
Science/Psychology - Success/York	Standard Vs Green Cleaners
Scrapbook	Stars and Crosses
Scrapfest	Starting a Vineyard/Dorchester
Secrets to Better Pies	Step Aerobic Basic/Waverly
Seed Starting	Step-By-Step Artwork
Seed to Cup - The Coffee Chain	Stop Identity Theft/York
Self-Defense: Awareness	Stop Smoking by Tomorrow
Senior Golfer 55+	Stopping Identity Theft
Servicing Your Small Engine	Storybook Creator
Set a Knockout Buffet Table	Study Smarter (Not Harder)
Severe Weather: Backstage Pass	Summer Photo Adventure
Sewing Techniques Workshop	Sushi Rolls
Shoot, Develop and Print	Sweetheart Cupcakes
Sign Language	Sweets for Your Sweetie
Signs From Heaven	Swing-Handle Market Basket/Wav
Silents in the Cathedral Bus	Swirly Stones
Silversmithing	Syngenta Seeds Training

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Tai-Chi: Moving/Nebraska City	Valentine Cards and More/Geneva
Take a Break for Business	Valentine Greetings
Tap Dance for Adults	Vegetarian Cookng East Indian
Tatting Revisited/Geneva	Vegetarian Soup and Sandwiches
Tea Experience	Victorian Christmas Celebratn.
Technology and Parenting/Geneva	Victorian Tea Party
Tennis	Video Camera Techniques
Tent Camping/York	Vinyasa Flow Yoga/Syracuse
Thanksgiving Turkey	Water Aerobics/Nebraska City
That Takes the Cake	Water Arthritis/Nebraska City
The Incredible Egg	Water Garden Extravaganza
The Lives of Our Ancestors	Water Strength and Toning/Syracuse
The Tea Experience	Watercolor
These Great United States	Wear This Not That
Things That Go Bump	Weight Training 101/Nebraska City
This Old Quilt	Weightloss by Hypnosis
Tickled to Toggle Bracelet	Welcome to the World of Mac
Time Management	Wesleyan Retreat
Tin Can Totem Poles	West Coast Swing
Tips and Tricks for Your Pc/York	What Are the Chances?
Titanic Dinner/No Transprt./Seward	What Makes Old Books Valuable?
Toothbrush Rug	What Shaped My World
Tracking	Where Does All My \$ Go? - Ed2go
Trash Or Treasure?/Geneva	Where Miracles Live
Travel Photography - Ed2go	Whirligig Quilt
Trends and Change in Tech/Crete	Who Are You Really?
Troubleshoot Computers	Who Dun It?
Trunk Restoration	Wild Plants of the Prairie
T-Shirt Quilt/Waverly	Winter Greenery Arrngmnts/York
Tulip Time in Topeka Bus Trip	Winter Photo Adventure
Two Step and Waltz	Winter Pottery Workshop/York
Understanding Investments/Plattsmouth	Wire Wrap Earrings
United States Capitals	Wire Wrap Necklace
Unpredictable Prairie Prowl	Women and Money Conference
Update Your Home	Women's Self Defense/Fairbury
Use Essential Oils for Health	Wood Shop
Using Digital Cameras/Waverly	Woodworking and Furniture/Swanton
Using Technology for Holidays	Word Pad/Geneva
Using Your Apple Computer/Geneva	World Finals in China

SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

World of Mac
World Religions
Writers Guide - Descriptiv - Ed2go
Writer's Seminar and Wksp./Nebraska City
Writing From Memory
Writing Your Life Story/Auburn
Yoga
Your Cleaning Equipment
Your Digital Camera Loves You!
Your Divine Entourage
Your Dream Landscape
Your Food Processor/Geneva
Your Intuitive Self
Your Life is a Story
Your Wedding, Your Way
Zip It

SOUTHEAST COMMUNITY COLLEGE AREA
 RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
 ENROLLMENT AND GENERAL FUND TUITION INCOME
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2011

	Number of Credit Hours	Cost per Credit Hour	Total
QUARTER CREDIT HOURS			
Resident	443,640.50	48.00	21,294,744
Non-resident	<u>22,021.50</u>	59.00	<u>1,299,269</u>
Total	<u>465,662.00</u>		22,594,013
 REIMBURSABLE CONTACT HOURS	 187,342.00	 6.45	 <u>1,209,001</u>
Total Computed Tuition			23,803,014
ADJUSTMENTS			
Tuition waivers			(939,925)
Other			<u>418,931</u>
Total adjustments			<u>(520,994)</u>
 NET REIMBURSABLE TUITION INCOME			 <u>23,282,020</u>

SOUTHEAST COMMUNITY COLLEGE AREA
 ALLOCATION OF 1.0 REU FACTOR COURSES
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2011

	Hours		Reimbursable Full-Time Equivalent Students	Reimbursable Education Units
	Quarter	Contact	Enrollment	
Academic Transfer	132,805.50		2,951.23	2,951.23
Academic Support	59,734.00		1,327.42	1,327.42
Undeclared/nondegree	13,578.00	77,986.00	388.39	388.39
Foundations education	21,554.00		478.98	478.98
	<u>227,671.50</u>	<u>77,986.00</u>	<u>5,146.02</u>	<u>5,146.02</u>

Note: Courses with a 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.

DANA F. COLE & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1248 O STREET, SUITE 500

LINCOLN, NEBRASKA 68508

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

Board of Governors
Southeast Community College Area
Lincoln, Nebraska

We have audited the enrollment statements of the reimbursable full-time equivalent enrollment and reimbursable educational units of Southeast Community College Area for the years ended June 30, 2011 and 2010, which collectively comprise Southeast Community College Area's basic enrollment statements and have issued our report thereon dated August 12, 2011. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Enrollment Reporting

In planning and performing our audit, we considered Southeast Community College Area's internal control over enrollment reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the enrollment statements, but not for the purpose of expressing an opinion on the effectiveness of the Southeast Community College Area's internal control over enrollment reporting. Accordingly, we do not express an opinion on the effectiveness of the Southeast Community College Area's internal control over enrollment reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's enrollment statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over enrollment reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over enrollment reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Community College Area's enrollment statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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.

This report is intended solely for the information and use of management, the Board of Governors, others within the College, Nebraska Auditor of Public Accounts, other Nebraska state departments and agencies, and Nebraska Community College Association members and is not intended to be and should not be used by anyone other than these specified parties.

Dana F Cole + Company, LLP

Lincoln, Nebraska
August 12, 2011