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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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.

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Reimbursable Full-Time Equivalent Student Enrollment</th>
<th>Reimbursable Educational Units</th>
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<td>Contact</td>
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<td>21,652.00</td>
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<td>20,741.00</td>
<td>12,113.00</td>
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<td>2.0 Class 2, Applied Tech/Occupational</td>
<td>28,121.00</td>
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<td>44,217.00</td>
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<td>11,162.00</td>
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<td>13,422.00</td>
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<td>Subtotal</td>
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<td>Spring</td>
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<td>1.0 Academic Transfer/Support</td>
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<td>24,072.00</td>
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<td>15,909.00</td>
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<td>14,646.00</td>
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<td>54,627.00</td>
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<td><strong>TOTALS</strong></td>
<td><strong>465,662.00</strong></td>
<td><strong>187,342.00</strong></td>
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See accompanying notes to statements.
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:

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<tr>
<th>Type of Course</th>
<th>Factor</th>
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<tr>
<td>Academic Support</td>
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<tr>
<td>Class 2, Applied Tech/Occupational</td>
<td>2.00</td>
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</tbody>
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## SCHEDULE 1

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

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<th>First Quarter</th>
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<tr>
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<td>Class 2, Applied Tech/Occupational</td>
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<tr>
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<td>Class 1, Applied Tech/Occupational</td>
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<td>Class 2, Applied Tech/Occupational</td>
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<td>Subtotal</td>
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<td>Academic Transfer and Support</td>
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<td>Class 2, Applied Tech/Occupational</td>
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<td>Subtotal</td>
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</table>

**TOTAL**  
10,773.47 10,560.11

**DEDUCT - Courses, programs and hours ineligible for state aid:**  
<p>| | | | | | | | | | | |</p>
<table>
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<td>Community Education</td>
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<tr>
<td>Programs totally funded by outside agencies</td>
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**FULL-TIME EQUIVALENT STUDENT ENROLLMENT**  
**ELIGIBLE FOR STATE AID**  
10,556.20 10,335.19
Abcs of Games
Abuse and Neglect/Nurse Assmnts.
Achieving Success - Ed2go
Act Up
Active Accountability
Add Photos/Graphics - Word/York
Adult Ed, Basic Skills Reg. Fee
Adult Intro - Classic Rock Guitar
Adult Pottery/York
Adv Cardiac Live Support
Advanced Barista Training
Advanced Dog Agility
Advanced Dog Grooming
Advanced Fiction Writing - Ed2go
Advanced Golf
Advanced Kayaking
Adventures in Reincarnation
Aerobics
Aha Heartsaver Bloodborne Path
Akc S.T.A.R. Puppy
All About Dolls
All for One and One for All
Altered Book
American Presidents Fun Facts
American Sign Language
America's Greatest Chall/York
Amvet's Antique Walk - Walnut, Iowa
An Ageless Attitude/Seward
An Artist a Day
Analyzing Your Blood Work/Plat
Angels Among Us
Ankle Bracelet for Summer Fun
Annual Amvet's Antique Walk
Are You Talented, Successful?
Art From Days Gone By/Dorchester
Autumn Photo Adventure
Autumn Wall Hanging
Awesome Appetizers
Babysitting 101
Balloon Twisting Fun!
Bargain Hunting for Antiques
Barista Competition - Advanced
Barista Workshop
Baseball Umpire Clinic/Geneva
Basic Barista Training
Basic Bookkeeping/Geneva
Basic Dog Obedience
Basic Floral Arranging/Fairbury
Basic Fly Fishing/York
Basic Fruit Pies/Nebraska City
Basic Home Cleaning
Basic Home Repair/Geneva
Basic Skills Orientation
Basic Step Aerobics/Waverly
Basic Survival Training/York
Basics of Essential Oils
Basketball Referee Clinic/Geneva
Bear With Me
Beg. Spanish 1-A
Beginning Photography/Nebraska City
Beginner Cricut
Beginner Kayaking
Beginning Ballet for Adults
Beginning Blues Harmonica
Beginning Bridge
Beginning Cake Decorating
Beginning Card Making/Geneva
Beginning Computers
Beginning Crochet
Beginning Dog Agility
Beginning Dog Grooming
Beginning Framing
Beginning French
Beginning Genealogy
Beginning German
Beginning Golf
Beginning Guitar
Beginning Hand Embroidery
Beginning Internet/Nebraska City
BEGINNING KNIFE TECHNIQUES
BEGINNING LINE DANCE
BEGINNING OIL PAINTING
BEGINNING PHOTOGRAPHY/NEBRASKA CITY
BEGINNING QUILTING
BEGINNING SCRAPBOOKING
BEGINNING SEWING
BEGINNING SILVERSMITHING
BEGINNING SPANISH
BEGINNING STAINED GLASS
BEGINNING T'AI CHI
BEGINNING TENNIS
BEGINNING WOOD CARVING/WILBER
BEGINNING WOOL FELT
BEGINNING WRITERS Wksp. - Ed2go
BELLY DANCE
BETTER PHOTO SECRETS - Ed2go
BICYCLE CAMPING
BICYCLING CLASS: BIKING/LINCOLN
BIG LEGAL ISSUES/UNION
BIRD WATCHING/BROCK
BIRDS IN GLASS HOUSES
BLOOMING ART/DORCHESTER
BLOOMING WATERING CAN/DORCHESTER
BLS-HEALTH CARE PROV. ONLINE
BLUEBIRD NURSERY/CLARKSON
BLUEGRASS GUITAR
BOB ROSS
BODY LANGUAGE/YORK
BODY PUMP/NEBRASKA CITY
BONSAI INTRODUCTION
BOY SCOUT MERIT BADGE TRAINING
BRAVERY BOOST
BREAD BASICS
BUILD YOUR OWN RAIN GARDEN
BUILDING AN ADIRONDACK CHAIR
BUST A MOVE
BUTTON ACCORDION/WILBER
BUTTON BASKET QUILT
BUYING AND SELLING ON EBA/Y/FAULS CITY
CAKE DECORATING/YORK
CAKE FROSTING STEP STONES/AUBURN
CALENDAR LIBRARY POCKET
CALLIGRAPHY
CAMPER'S IN THE NEWS
CARDIO CLASS/WILBER
CARDS FOR ALL OCCASIONS/WAVERLY
CARGIVING: CHALLENGES/YORK
CARTOONING ANIMALS
CASH FOR UNUSED LEAVE
CATFISHING, FRESHWATER/YORK
CATHARSIS THROUGH WRITING
CD HOLDER
CELL PHONES 101
CHAIR CANING/WAVERLY
CHARMING CHARMS 2: NEW AND EXPND.
CHEMISTRY LESSON LAVA LAMP/AUBURN
CHE-MYSTERY FOR KIDS
CHE-MYSTERY FOR KIDS/GENEVA
CHILDREN POTTERY
CHIPBOARD ALBUM/WAVERLY
CHOCOLATE: FUNCTIONAL FOOD/YORK
CHRISTMAS DECORATING/YORK
CINNAMON ROLLS AND BREAD
CLOTHES PIN MAGNETS
CODE OF LIFE NECKLACE FOR KIDS
COFFEE ROASTING BASICS
COIN COLLECTING 101
COLORED PENCIL DRAWING
COLUMBIA STYLE COOKING/GENEVA
COMMAND SPANISH
COMMERCIAL DRIVING EVALUATION
COMMON FURNACE PROBLEMS
COMMUNICATE WITH THE ANGELS
COMMUNICATION ESSENTIALS - WIN
COMMUNICATION IN MARRIAGE/HEBRON
COMPOSTING WITH WORMS
<table>
<thead>
<tr>
<th>Course Title</th>
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<tbody>
<tr>
<td>Computer Basics</td>
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<tr>
<td>Computers for Seniors</td>
</tr>
<tr>
<td>Container Gardening</td>
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<tr>
<td>Containers for the Holiday</td>
</tr>
<tr>
<td>Continuing Pilates I</td>
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<tr>
<td>Continuing Watercolor</td>
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<tr>
<td>Cooking Made Easy</td>
</tr>
<tr>
<td>Copic Marker</td>
</tr>
<tr>
<td>Could I Be an Entrepreneur?</td>
</tr>
<tr>
<td>Country Western Dance/Wilber</td>
</tr>
<tr>
<td>CPR for Pet Owners - Dogs and Cats</td>
</tr>
<tr>
<td>Create a Photo Book/York</td>
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<tr>
<td>Create a Valentine</td>
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<tr>
<td>Creative Card Making/Johnson</td>
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<td>Creative Puppetry</td>
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<td>Cricut Tips and Tricks</td>
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<td>Crochet</td>
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<td>Cross Over and Back</td>
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<tr>
<td>Cruising for Beginners</td>
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<td>Cupcake Kids</td>
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<td>Cupping Workshop</td>
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<td>Current Business Issues</td>
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<td>Czech Cuisine</td>
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<td>Dark Room Fun - Photograms</td>
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<td>Decorating Ukrainian Eggs/Wilber</td>
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<td>Decorative Concrete Staining</td>
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<td>Decorative Wine Bottle</td>
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<td>Delta Kappa: Fire/Rescue Safety</td>
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<td>Design and Decorating</td>
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<td>Design Original Greeting Cards</td>
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<td>Digital Photography</td>
</tr>
<tr>
<td>Digital Storybook/Wilber</td>
</tr>
<tr>
<td>Dinner and a Play - Steel Magnolia</td>
</tr>
<tr>
<td>Dinner's in the Freezer/York</td>
</tr>
<tr>
<td>DIY Landscape Care</td>
</tr>
<tr>
<td>Documenting Employee Misconduct</td>
</tr>
<tr>
<td>Dog Obedience</td>
</tr>
<tr>
<td>Doggie's Day Out</td>
</tr>
<tr>
<td>Double Your Mind Power</td>
</tr>
<tr>
<td>Down on the Farm</td>
</tr>
<tr>
<td>Drawing</td>
</tr>
<tr>
<td>Drawing and Paint Portraits/York</td>
</tr>
<tr>
<td>Drill Clinic</td>
</tr>
<tr>
<td>Driver Assessment</td>
</tr>
<tr>
<td>Driver Evaluation - Car</td>
</tr>
<tr>
<td>Dutch Oven Cooking/York</td>
</tr>
<tr>
<td>Earrings to Brighten Wtr. Blahs</td>
</tr>
<tr>
<td>East Indian Cooking</td>
</tr>
<tr>
<td>Eating Healthy the All Natural</td>
</tr>
<tr>
<td>Elementary Spanish - Kids/York</td>
</tr>
<tr>
<td>E-mail for Beginners/Nebraska City</td>
</tr>
<tr>
<td>Emotional Freedom Techniques</td>
</tr>
<tr>
<td>Emotional Leadership</td>
</tr>
<tr>
<td>Encore: French Conversation</td>
</tr>
<tr>
<td>Energy Efficiency in Your Home</td>
</tr>
<tr>
<td>English Paper Piecing</td>
</tr>
<tr>
<td>Equine Massage/Geneva</td>
</tr>
<tr>
<td>Esl Orientation</td>
</tr>
<tr>
<td>Espresso Equipment Maintenance</td>
</tr>
<tr>
<td>Essential Oils</td>
</tr>
<tr>
<td>Explore Nebraska</td>
</tr>
<tr>
<td>Explore the World of Ostomy</td>
</tr>
<tr>
<td>Exploring Alternative Medicine</td>
</tr>
<tr>
<td>Expressing Your Spirit</td>
</tr>
<tr>
<td>Fabric Bowls</td>
</tr>
<tr>
<td>Fabric Bowls and Totes</td>
</tr>
<tr>
<td>Facebook</td>
</tr>
<tr>
<td>Fall Pottery Workshop/York</td>
</tr>
<tr>
<td>Fall Pruning</td>
</tr>
<tr>
<td>Families Coping with Dementia</td>
</tr>
<tr>
<td>Family Math Games</td>
</tr>
<tr>
<td>Faux Applique</td>
</tr>
<tr>
<td>Feng Shui Review</td>
</tr>
<tr>
<td>Financial Planning/Pre-Retirement</td>
</tr>
<tr>
<td>Flower Arranging/Humboldt</td>
</tr>
<tr>
<td>Flyball</td>
</tr>
<tr>
<td>Focaccia Bread</td>
</tr>
</tbody>
</table>
Football Facts for Women
Foundation Paper Piecing
French Apple Tart
Fun Painting Watercolor Floral
Fun to Play Ready to Learn/Yrk
Fun With Fido on a Budget
Fun With Stamping/Geneva
Fun With Watercolor Painting!
Fundamentals of Yoga
Furniture Repair and Refinishing
Fused Glass
Fusing
Fusion Frenzy
Garden Lily Yard Ornament
Garden Stepping Stone
Ged Orientation
Generational Differences Wkplc.
German 2
Get Stylin'
Get Wired
Giggle Therapy Workshop/Johnson
Gingerbread House/Fairbury
Girl Scout Thinking Day
Glaskolben Ornaments
Glass Bead Making
Go Native (Landscaping)
Going Organic
Grammar Refresher - Ed2go
Granny's Silver Coins/Auburn
Green Acres - For Acreage Owners
Grocery Budget Busters
Growing the Self
Guitar
Halloween Prop. Builders Wksp.
Halloween Throw Quilt
Handle Medical Emergncs. - Ed2go
Hanging Recipe Holder/Waverly
Hardy Bulbs for Nebraska Garden
Hatha Yoga/Seward
Have a Joy Filled Holiday
Healing After Loss
Health of Children/York
Healthy and Blues Harmonica
Healthy Breads
Healthy Harmonica
Healthy Meal Planning/York
Healthy with Food/Fairbury
Heartsaver 1st Aid Online Skill
Hello Cupcake
Henry Doorly Zoo
History of Genesis
History of Lincoln
History of the Bible/Hebron
Hokey Pokey Quilt
Holiday Decorating
Holiday Entertaining/York
Holiday Greetings - Computer
Homebuyers Workshop
Hors D'oeuvres
Houska Holiday Bread/Crete
How to Cook Fish!
How to Draw Animals
How to Work a Room
Husker Harvest Days/Seward
I Spy
Ice Fishing
Intermediate Computers/Geneva
Intermediate Dog Agility
Intermediate Dog Obedience
Intermediate English Paper
Intermediate Genealogy
Intermediate Golf
Intermediate Line Dance
Intermediate Stained Glass
Intermediate Tennis
International Cuisine
Internet Buying and Selling
Internet Freebies/York
<table>
<thead>
<tr>
<th>Course Title</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internet Safety Workshop/Crete</td>
<td></td>
</tr>
<tr>
<td>Internet Tips for Genealogists</td>
<td></td>
</tr>
<tr>
<td>Interperson COMMuinictn - Ed2Go</td>
<td></td>
</tr>
<tr>
<td>Intro to Auto Body Repair/Wilber</td>
<td></td>
</tr>
<tr>
<td>Intro to Blues Guitar</td>
<td></td>
</tr>
<tr>
<td>Intro to Fingerstyle Guitar</td>
<td></td>
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<tr>
<td>Intro to Fishing</td>
<td></td>
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<tr>
<td>Intro to Homemade Wine/Wilber</td>
<td></td>
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<tr>
<td>Intro to Journaling - Ed2go</td>
<td></td>
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<tr>
<td>Intro to Natural Health - Ed2go</td>
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<tr>
<td>Intro to Photoshop</td>
<td></td>
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<tr>
<td>Intro to Pilates</td>
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<tr>
<td>Intro to Herbs for Health</td>
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<tr>
<td>Introduction to E-Mail</td>
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<tr>
<td>Introduction to Energy Healing</td>
<td></td>
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<tr>
<td>Introduction to Itunes/Nebraska City</td>
<td></td>
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<tr>
<td>Introduction to Latin Dances</td>
<td></td>
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<tr>
<td>Introduction to Mandolin</td>
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<tr>
<td>Introduction to Sailing</td>
<td></td>
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<tr>
<td>Introduction to Spinning</td>
<td></td>
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<tr>
<td>Introduction to Wood Shop</td>
<td></td>
</tr>
<tr>
<td>Irish Chain Quilt/Geneva</td>
<td></td>
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<tr>
<td>I've Got an Ipod</td>
<td></td>
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<tr>
<td>Jingle All the Way</td>
<td></td>
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<tr>
<td>Jitterbug and East Coast Swing</td>
<td></td>
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<tr>
<td>Journalism 101</td>
<td></td>
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<tr>
<td>Joy Filled Holiday/Seward</td>
<td></td>
</tr>
<tr>
<td>Junior Photography</td>
<td></td>
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<tr>
<td>Keys to Investing</td>
<td></td>
</tr>
<tr>
<td>Kickboxing</td>
<td></td>
</tr>
<tr>
<td>Kids and Dogs Obedience</td>
<td></td>
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<tr>
<td>Kids and Moms Cake Decoratng 101</td>
<td></td>
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<tr>
<td>Kids in the Kitchen</td>
<td></td>
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<tr>
<td>Kids Speak Out</td>
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<tr>
<td>Kiln Casting</td>
<td></td>
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<tr>
<td>Kiln-Fired Dichroic Glass</td>
<td></td>
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<tr>
<td>Knitting and Crocheting</td>
<td></td>
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<tr>
<td>Kolache - Bake and Take</td>
<td></td>
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<tr>
<td>Last Dinner - Rms Titanic</td>
<td></td>
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<tr>
<td>Latin Dance</td>
<td></td>
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<tr>
<td>Learn to Crochet: Beyond Basics</td>
<td></td>
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<tr>
<td>Learn to Scuba Dive</td>
<td></td>
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<tr>
<td>Less Things, Less Stuff</td>
<td></td>
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<tr>
<td>Liberated Baskets</td>
<td></td>
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<tr>
<td>Liberated Log Cabin</td>
<td></td>
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<tr>
<td>Library Calendar Ticket Event</td>
<td></td>
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<tr>
<td>Lightness of Air Necklace</td>
<td></td>
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<tr>
<td>Lights, Camera, Action</td>
<td></td>
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<tr>
<td>Lincoln Continentals/Wilber</td>
<td></td>
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<tr>
<td>Lincoln's Suburbs</td>
<td></td>
</tr>
<tr>
<td>Lives of Our Ancestors</td>
<td></td>
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<tr>
<td>Living and Dying</td>
<td></td>
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<tr>
<td>Living Well Management/Seward</td>
<td></td>
</tr>
<tr>
<td>Living Well: Self Mgmt. Program</td>
<td></td>
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<tr>
<td>Long Term Care/York</td>
<td></td>
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<tr>
<td>Lovercheck Financial</td>
<td></td>
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<tr>
<td>Lunch and Learn Special Care</td>
<td></td>
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<tr>
<td>Lunch Zone</td>
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<tr>
<td>Machine Quilting</td>
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<tr>
<td>Mad Science</td>
<td></td>
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<tr>
<td>Madd Nebraska Workshop</td>
<td></td>
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<tr>
<td>Maiden Voyage: Journaling</td>
<td></td>
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<tr>
<td>Mail Merge/Hebron</td>
<td></td>
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<tr>
<td>Make Sure It's Done/York</td>
<td></td>
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<tr>
<td>Make Your Ceramic Doll/Union</td>
<td></td>
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<tr>
<td>Make Your Own Compost</td>
<td></td>
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<tr>
<td>Make Your Own Solar Oven</td>
<td></td>
</tr>
<tr>
<td>Mastering the Use - Your Energy</td>
<td></td>
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<tr>
<td>Mayan Calendar</td>
<td></td>
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<tr>
<td>Meditation and Relaxation</td>
<td></td>
</tr>
<tr>
<td>Mega Scrapbook Retreat</td>
<td></td>
</tr>
<tr>
<td>Merrill Ream Speed Read - Ed2go</td>
<td></td>
</tr>
<tr>
<td>Microsoft Tips and Tricks</td>
<td></td>
</tr>
<tr>
<td>Middle School Prep</td>
<td></td>
</tr>
<tr>
<td>Mind, Body, Spirit Day</td>
<td></td>
</tr>
<tr>
<td>Mini Market Reed Basket/Waverly</td>
<td></td>
</tr>
<tr>
<td>Mirrored Glass Gazing Ball</td>
<td></td>
</tr>
<tr>
<td>Missouri River Expo</td>
<td></td>
</tr>
</tbody>
</table>
SOUTHEAST COMMUNITY COLLEGE AREA
NON-REIMBURSABLE COURSE TITLES
INELIGIBLE FOR STATE AID
(UNAUDITED)
YEAR ENDED JUNE 30, 2011

Mommy - Me/Daddy - Daughter Dance
Morning Stretch and Flex/Plattsmouth
Morning Yoga
Mosaic
Mother's Day Surprise
Moviemaker and You
Museums 101
Music Enhanced Yoga/Geneva
My Photo Story III
Na Clinical Competency Exam
Na Written Competency Exam
National Scrapbook Day
Native American Arts and Crafts
Native American Flute
Natural Foods/Crete
Nature Walk and Leaf Tokens/Brow
Nature Writing
Nebraska Art
New Approach to Stained Glass
New Dog 101
Non-Faceting Lapidary
Not Oprah's Book Club
Novice Ready
Obedience for Real Life
Office Tips and Tricks
Oil Painting Studio
Olli
One Step Beyond Beg Bridge
One-on-One Hoops
Oodles of Doodles
Organic Gardening
Organizing Any Office/Plattsmouth
Organizing Your Home
Oriental Cuisine/Wilber
Outdoor Photography/York
Paint Brownville
Painted/Etched Wine Glasses
Panel Discussion on Aromatics
Parent/Child Fused Candy Dish
Parenting the Child With Adhd
Patio Containers/York
Patriotic Party
Patriotic Table Runner
Peace and Plenty
Peaceful Beginnings
Perfect Caribbean Vacation/Yrk
Personal Color Analysis
Personal Essay Writing
Personal Finance - Ed2go
Personalities in Workplace/Hebron
Pet Nutrition
Pet Portraits With Pencil
Photo Memory Book
Photography
Picasso Pooch Painting
Picture Cube Workshop
Pie Crust Made Easy/Wilber
Pilates for Golfers
Pine Needle Basket
Pizza Party
Play With Clay
Polymer Clay
Porcelain China Painting
Portuguese for Beginners
Pots With Punch
Pottery
Power of E-mail Marketing
Power P.U.M.P./Syracuse
Practical Gardening
Pre-Foundation Orientation
Preserving the Harvest/Auburn
Primitive Baskets
Principles of Feng Shui/Nebraska City
Printable Matter
Private Computer Training
Protecting the Past
Psychiatric Mental Health Nurs.
Psychology and Science - Success
Publishing Has Never Been
Puff the Magic Pastry
Puppy Manners
Puppy Playgroup
Putting Your Beds to Bed
Qigong
Quilting
Rain Barrels - Just Add Water
Raising Children/Seward
Red Carpet Service/Geneva
Relationships of Color
Resumes 101/Nebraska City
Retirement Seminar
River Canoeing
Road Trip Across America
Roasting Workshop
Rocket Recalls
Roses Roses Roses
Royalty for a Day!
Run - Job Class
Run - Jog
Sausage-Making Made Easy
Science/Psychology - Success/York
Scrapbook
Scrapfest
Secrets to Better Pies
Seed Starting
Seed to Cup - The Coffee Chain
Self-Defense: Awareness
Senior Golfer 55+
Servicing Your Small Engine
Set a Knockout Buffet Table
Severe Weather: Backstage Pass
Sewing Techniques Workshop
Shoot, Develop and Print
Sign Language
Signs From Heaven
Silents in the Cathedral Bus
Silversmithing

Simple Abundance Close to Home
Simple Hors D'Ouvres/Nebraska City
Simple Little Quilts
Singing Lessons
Small Space Garden Workshop
Smartphones 101
Social Networking/Crete
Soldering Copper Tubing/Auburn
Soul Food Saturday
Soup Swap/York
Spanish Cuisine/Fairbury
Speaking Dog
Special Effects in Photography
Spiral Wrap Bracelet and Earring
Splash of Autumn in Watercolor
Spring Fishing Tactics/York
Spring Landscaping
Spring Photo Adventure
Spring Turkey Hunting/York
St. Patrick's Cupcakes
Stained Glass for the Garden
Stained Glass in a Day
Standard Vs Green Cleaners
Stars and Crosses
Starting a Vineyard/Dorchester
Step Aerobic Basic/Waverly
Step-By-Step Artwork
Stop Identity Theft/York
Stop Smoking by Tomorrow
Stopping Identity Theft
Storybook Creator
Study Smarter (Not Harder)
Summer Photo Adventure
Sushi Rolls
Sweetheart Cupcakes
Sweets for Your Sweetie
Swing-Handle Market Basket/Waverly
Swirly Stones
Syngenta Seeds Training
Tai-Chi: Moving/Nebraska City
Take a Break for Business
Tap Dance for Adults
Tatting Revisited/Geneva
Tea Experience
Technology and Parenting/Geneva
Tennis
Tent Camping/York
Thanksgiving Turkey
That Takes the Cake
The Incredible Egg
The Lives of Our Ancestors
The Tea Experience
These Great United States
Things That Go Bump
This Old Quilt
Tickled to Toggle Bracelet
Time Management
Tin Can Totem Poles
Tips and Tricks for Your Pc/York
Titanic Dinner/No Transprt./Seward
Toothbrush Rug
Tracking
Trash Or Treasure?/Geneva
Travel Photography - Ed2go
Trends and Change in Tech/Crete
Troubleshoot Computers
Trunk Restoration
T-Shirt Quilt/Waverly
Tulip Time in Topeka Bus Trip
Two Step and Waltz
Understanding Investments/Plattsmouth
United States Capitals
Unpredictable Prairie Prowl
Update Your Home
Use Essential Oils for Health
Using Digital Cameras/Waverly
Using Technology for Holidays
Using Your Apple Computer/Geneva
Valentine Cards and More/Geneva
Valentine Greetings
Vegetarian Cooking East Indian
Vegetarian Soup and Sandwiches
Victorian Christmas Celebratn.
Victorian Tea Party
Video Camera Techniques
Vinyasa Flow Yoga/Syracuse
Water Aerobics/Nebraska City
Water Arthritis/Nebraska City
Water Garden Extravaganza
Water Strength and Toning/Syracuse
Watercolor
Wear This Not That
Weight Training 101/Nebraska City
Weightloss by Hypnosis
Welcome to the World of Mac
Wesleyan Retreat
West Coast Swing
What Are the Chances?
What Makes Old Books Valuable?
What Shaped My World
Where Does All My $ Go? - Ed2go
Where Miracles Live
Whirligig Quilt
Who Are You Really?
Who Dun It?
Wild Plants of the Prairie
Winter Greenery Arrngmnts/York
Winter Photo Adventure
Winter Pottery Workshop/York
Wire Wrap Earrings
Wire Wrap Necklace
Women and Money Conference
Women's Self Defense/Fairbury
Wood Shop
Woodworking and Furniture/Swanton
Word Pad/Geneva
World Finals in China
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

<table>
<thead>
<tr>
<th>QUARTER CREDIT HOURS</th>
<th>Number of Credit Hours</th>
<th>Cost per Credit Hour</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident</td>
<td>443,640.50</td>
<td>48.00</td>
<td>21,294,744</td>
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<tr>
<td>Non-resident</td>
<td>22,021.50</td>
<td>59.00</td>
<td>1,299,269</td>
</tr>
<tr>
<td>Total</td>
<td>465,662.00</td>
<td></td>
<td>22,594,013</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>REIMBURSABLE CONTACT HOURS</th>
<th>Number of Credit Hours</th>
<th>Cost per Credit Hour</th>
<th>Total Computed Tuition</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>187,342.00</td>
<td>6.45</td>
<td>1,209,001</td>
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</table>

Total Computed Tuition

<table>
<thead>
<tr>
<th>ADJUSTMENTS</th>
<th>Number of Credit Hours</th>
<th>Cost per Credit Hour</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition waivers</td>
<td></td>
<td>(939,925)</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>418,931</td>
<td></td>
</tr>
<tr>
<td>Total adjustments</td>
<td></td>
<td>(520,994)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET REIMBURSABLE TUITION INCOME</th>
<th>Number of Credit Hours</th>
<th>Cost per Credit Hour</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>23,282,020</td>
</tr>
</tbody>
</table>

14
**SOUTHEAST COMMUNITY COLLEGE AREA**
**ALLOCATION OF 1.0 REU FACTOR COURSES**
**(UNAUDITED)**
**YEAR ENDED JUNE 30, 2011**

<table>
<thead>
<tr>
<th>Hours</th>
<th>Reimbursable Full-Time Equivalent Students</th>
<th>Reimbursable Education Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter</td>
<td>Contact</td>
<td></td>
</tr>
<tr>
<td>Academic Transfer</td>
<td>132,805.50</td>
<td>2,951.23</td>
</tr>
<tr>
<td>Academic Support</td>
<td>59,734.00</td>
<td>1,327.42</td>
</tr>
<tr>
<td>Undeclared/nondegree</td>
<td>13,578.00</td>
<td>388.39</td>
</tr>
<tr>
<td>Foundations education</td>
<td>21,554.00</td>
<td>478.98</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>227,671.50</strong></td>
<td><strong>5,146.02</strong></td>
</tr>
</tbody>
</table>

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.
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 reim­
bursable 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 audit­
ing 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 manage­
ment 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 defi­
ciencies, 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 defi­
ciencies in internal control over enrollment reporting that we consider to be material weaknesses, as de­
finied 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.

[Signature]

Lincoln, Nebraska
August 12, 2011