

## Appendix 1

### Drug Free Initiatives

Northeast Community College (Northeast) has adopted and implemented an Alcohol and Other Drugs (AOD) program to prevent the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees. The AOD Workgroup is representative of students, faculty, and staff. A student alcohol and drug use and opinion survey (CORE) is conducted bi-annually. On-campus residents complete the College Alcohol Profile (CAP) prior to occupying Northeast's housing facilities. Numerous alcohol and drug education programs are presented each academic year for students, faculty, and staff. The "We Agree" campaign is a collaborative effort between Northeast's AOD Workgroup and Wayne State College's TRUST Coalition. The campaign resulted in the publishing and distribution of the "Off-Campus Living Guide" that provides information about community standards and consequences regarding alcohol-related citations in Norfolk, Nebraska and Wayne, Nebraska.

Northeast is also a member of the Nebraska Collegiate Consortium to Reduce High-Risk Drinking. The Consortium provides support for college campuses across Nebraska who are committed to reducing high-risk drinking.

### Health Risks

1. Risk of Dependency - The risk of developing alcohol and drug dependency is related to the following factors: genetic factors inherited from parents, the level of addictive and risk potential of the drug used, family and peer-related childhood experiences, and current life situation and peer group.
2. Short-Term Effects - The disinhibiting effect of alcohol is one of the primary reasons it is utilized in social situations. Other effects include: slurred speech, dizziness, impaired judgment and coordination, vomiting/nausea, and likely, a hangover several hours later that could consist of a headache, thirst, nausea, dizziness, and fatigue.
3. Long-Term Effects - The long-term effects of consuming large quantities of alcohol, particularly when combined with poor nutrition, can lead to permanent damage of vital organs such as the liver and brain. Other long-term effects are cirrhosis, pancreatitis, certain types of cancer, obesity, heart disease, alcohol withdrawal syndrome, and gastrointestinal disorders. Extended substance abuse can cause coma, respiratory arrest, and convulsions. Injected drugs increase the risk of infectious diseases such as hepatitis and AIDS. The liver, lungs, and heart are also damaged. Mothers who drink alcohol during pregnancy may birth children with Fetal Alcohol Syndrome.
4. Effects of Overdose - The cause of an alcohol and drug overdose is either by accidental overuse or by intentional misuse. Symptoms of overdose may include: an increase, decrease, or absence of vital signs (temperature, pulse rate, respirator) rate, blood pressure); skin may be cold and sweaty or hot and dry; chest pain; breathing may become rapid, slow, deep, or shallow; and shortness of breath may also occur. Symptoms may also include: sleepiness, confusion, abdominal pain, nausea, and/or vomiting blood. Overdose of some drugs can cause transient damage to certain organ systems. Brain damage resulting from suppression of lung and heart function is generally permanent. If the mental health issues that led to an intentional overdose are not addressed, the person remains at risk for recurrent drug overdoses. Multiple overdoses can lead to injury, organ failure, and/or death.

### Institutional Code of Conduct/ Disciplinary Sanctions

The Northeast Community College Code of Conduct clearly prohibits the unlawful possession, use, or distribution of illicit drugs and the possession, use, or sale of alcohol by students and employees on its property or as part of any of its officially recognized activities. The laws of the State of Nebraska pertaining to the possession and use of illicit drugs and alcoholic beverages on public property shall be followed. Specifically, this means that it is a violation of the alcohol and drug policy for students or *employees* (o purchase, distribute, manufacture, possess, consume, or sell such substances on College premises and at College-sponsored events.

Student and employee violations of the Code or Policies shall result in any one of a combination of the following disciplinary sanctions:

#### Warning/sanction

- Disciplinary probation
- Suspension/expulsion/termination
- Referral to an appropriate drug/alcohol treatment program
- Referral to law enforcement agencies
- Any other action considered necessary by College officials

Definitions and accompanying procedures of these sanctions pertaining students can be found in the Student Code of Conduct. Those pertaining employees are included in the College Policy and Procedure Manual and the Faculty Handbook. The Dean of Students should be notified of a violation by students. The Vice President of Human Resources should be notified of any violations by faculty/staff.

Students and employees accused of violating the drug/alcohol policy established shall have the right to:

- 1) A hearing before the Dean of Students and/or the Vice President Human Resources, and
  - 2) Access to appeals as defined within the College Policies a Procedures and Student Code of Conduct.
- \*Northeast Community College Area Board of Governors Policy Codes 2074, 2076, and 5051.

#### Alcohol and Drug Centers

(Prevention, Intervention, Treatment, Rehabilitation, and Re-Entry)

There are numerous alcohol and drug counseling, treatment, a rehabilitation centers to serve Northeast Community College students. T following limited listing groups these centers into four categories information and referral offices, outpatient services, inpatient treatment facilities, and half-way house re-entry programs.

#### Information and Referral Offices

Alcohol-Drug Treatment Referrals National 24-Hour Help and

Referral Network ~ 800-996-3784 Alcoholics Anonymous, Norfolk ~ 402-371-9859, Alanon and Alatecn, Norfolk ~ 402-371-0906, Beemer ~ 402-528-3431 Girls and Boys Town Suicide and Crisis Line ~ 800-448-3000 Narcotics Anonymous ~ 888-347-4446 or Norfolk - 402-371-9619, Columbus ~ 402-563-3853, Lincoln - 402-474-0405, McCook ~ 308-345-5839 The Higher Education Center for Alcohol and

#### Other Drug

Prevention - <http://www.higheredcentcr.org> Outpatient Services Baker Counseling Services LLC, West Point - 402-372-9122 Behavioral Health Specialists, Norfolk ~ 402-370-3140 Counseling & Enrichment Center, O'Neill -402-336-4841 Good Life Counseling, Norfolk -402-371-3044 I Heartland Counseling Services, South Sioux City - 402-494-3337, also Wayne, O'Neill, and Ainsworth Kind Counseling Services, West Point - 402-372-4991 Macy Alcohol Center, Macy - 402-837-4067 Oasis Counseling International, Norfolk - 402-379-2030, O'Neill - 402-336-3009 Inpatient Treatment Facilities Sunrise Place. Norfolk - 402-379-0040 Valley I lope, Lincoln - 402-464-0033 Valley Hope, Omaha - 402-991-8824 Valley I lope, O'Neill - 402-336-3747 or 800-544-5101 or [www.valleyhope.com](http://www.valleyhope.com) Half-Way House Re-Entry Programs American Indian Human Resource Center, Inc., Winnebago - 402-878-2480 The Link, Inc., Norfolk - 402-371-5310 The Well, Norfolk - 402-379-3622

Any of these resources can also provide information and assessment relating to alcohol and drug abuse. In addition, they can furnish schedules for local and area meetings of Alcoholics Anonymous, Narco Anonymous, Alanon, Adult Children of Alcoholics, Alateen, and Alatot. Both inpatient and outpatient centers offer help for the entire family of the alcoholic or drug user.

For "out-of-area" off-campus students, information for assistance may be obtained by contacting local health agencies, family doctors, churches, law enforcement agencies, or other community action centers and service organizations.

#### **Legal Sanctions - Local, State, and Federal - Controlled Substances Prohibited Acts; Violations; Penalties. (§28-416)**

**1. Unlawful Distribution and Manufacture** - Except as authorized by the Uniform Controlled Substances Act, it shall be unlawful for any person knowingly or intentionally: (a) To manufacture, distribute, deliver, dispense, or possess with intent to manufacture, distribute, deliver, or dispense a controlled substance; or (b) To create, distribute, or possess with intent to distribute a counterfeit controlled substance.

**2. Violation Penalties** - Except as provided in subsections (4), (5), (7), (8), (9), and (10) of this section, any person who violates subsection (1) of this section with respect to: (a) A controlled substance classified in Schedule I, II, or III of §28-405 which is an exceptionally hazardous drug shall be guilty of a Class II Felony; (b) Any other controlled substance classified in Schedule I, II, or III of §28-405 shall be guilty of a Class III Felony; or (c) A controlled substance classified in Schedule IV or V of §28-405 shall be guilty of a Class 1HA Felony.

**3. Possession of Controlled Substance** - A person knowingly or intentionally possessing a controlled substance, except marijuana, unless such substance was obtained directly or pursuant to a medical order issued by a practitioner authorized to prescribe while acting in the course of his or her professional practice, or except as otherwise authorized by the act, shall be guilty of a Class IV Felony.

**4. Manufactures, Distributes, Delivers, Dispenses, or Possesses a Controlled Substance with the Intent Thereof-** Except as authorized by the Uniform Controlled Substances Act, any person eighteen years of age or older who knowingly or intentionally manufactures, distributes, delivers, dispenses, or possesses with intent to manufacture, distribute, deliver, or dispense a controlled substance or a counterfeit controlled substance (i) to a

person under the age of eighteen years, (ii) in, on, or within one thousand feet of the real property comprising a public or private elementary, vocational, or secondary school, a community college, a public or private college, junior college, or university, or a playground, or (iii) within one hundred feet of a public or private youth center, public swimming pool, or video arcade facility shall be punished by the next higher penalty classification than the penalty prescribed in subsection (2), (7), (8), (9), or (10) of this section, depending upon the controlled substance involved, for the first violation and for a second or subsequent violation shall be punished by the next higher penalty classification than that prescribed for a first violation of this subsection, but in no event shall such person be punished by a penalty be greater than a Class IB Felony.

**5. Employ, Hire, Use, Cause, Persuade, Coax, Induce, Entice, Seduce, Coerce** - (a) Except as authorized by the Uniform Controlled Substances Act, it shall be unlawful for any person eighteen years of age or older to knowingly and intentionally employ, hire, use, cause, persuade, coax, induce, entice, seduce, or coerce any person under the age of eighteen years to manufacture, transport, distribute, carry, deliver, dispense, prepare for delivery, offer for delivery, or possess with intent to do the same a controlled substance or a counterfeit controlled substance, (b) Except as authorized by the Uniform Controlled Substances Act, it shall be unlawful for any person eighteen years of age or older to knowingly and intentionally employ, hire, use, cause, persuade, coax, induce, entice, seduce, or coerce any person under the age of eighteen years to aid and abet any person in the manufacture, transportation, distribution, carrying, delivery, dispensing, preparation for delivery, offering for delivery, or possession with intent to do the same of a controlled substance or a counterfeit controlled substance, (c) Any person who violates subdivision (a) or (b) of this subsection shall be punished by the next higher penalty classification than the penalty prescribed in subsection (2), (7), (8), (9), or (10) of this section, depending upon the controlled substance involved, for the first violation and for a second or subsequent violation shall be punished by the next higher penalty classification than that prescribed for a first violation of this subsection, but in no event shall the person be punished by a penalty greater than a Class IB Felony.

**6. Age Defense** - It shall not be a defense to prosecution for violation of subsection (4) or (5) of this section that the defendant did not know the age of the person through whom the defendant violated such subsection.

**7. Possession of Cocaine** - Any person who violates subsection (l) of this section with respect to cocaine or any mixture or substance containing a detectable amount of cocaine in a quantity of: (a) One hundred forty grams or more shall be guilty of a Class IB Felony; (b) At least twenty-eight grams but less than one hundred forty grams shall be guilty of a Class IC Felony; or (c) At least ten grams but less than twenty-eight grams shall be guilty of a Class ID Felony.

**8. Possession of Cocaine (Crack)** - Any person who violates subsection (1) of this section with respect to base cocaine (crack) or any mixture or substance containing a detectable amount of base cocaine in a quantity of:

(a) One hundred forty grams or more shall be guilty of a Class IB Felony;

(b) At least twenty-eight grams but less than one hundred forty grams shall be guilty of a Class IC Felony; or (c) At least ten grams but less than twenty-eight grams shall be guilty of a Class ID Felony.

**9. Possession of Heroin** - Any person who violates subsection (1) of this section with respect to heroin or any mixture or substance containing a detectable amount of heroin in a quantity of: (a) One hundred forty grams or more shall be guilty of a Class IB Felony; (b) At least twenty-eight grams but less than one hundred forty grams shall be guilty of a Class IC Felony; or (c) At least ten grams but less than twenty-eight grams shall be guilty of a Class ID Felony.

**10. Possession of Amphetamines/Methamphetamines** - Any person who violates subsection (1) of this section with respect to amphetamine, its salts, optical isomers, and salts of its isomers, or with respect to methamphetamine, its salts, optical isomers, and salts of its isomers, in a quantity of: (a) One hundred forty grams or more shall be guilty of a Class IB Felony; (b) At least twenty-eight grams but less than one hundred forty grams shall be guilty of a Class IC Felony; or (c) At least ten grams but less than twenty-eight grams shall be guilty of a Class ID Felony.

**11. Possession of Marijuana - More than one ounce but not more than one pound** - Any person knowingly or intentionally possessing marijuana weighing more than one ounce but not more than one pound shall be guilty of a Class III Misdemeanor.

**12. Possession of Marijuana - More than one pound** - Any person knowingly or intentionally possessing marijuana weighing more than one pound shall be guilty of a Class IV Felony.

**13. Possession of Marijuana - One ounce or less** - Any person knowingly or intentionally possessing marijuana weighing one ounce or less shall (a) For the first offense, be guilty of an infraction, receive a citation, be fined three hundred dollars, and be assigned to attend a course as prescribed in §29-433 if the judge determines that attending such course is in the best interest of the individual defendant; (b) For the second offense, be guilty of a Class IV Misdemeanor, receive a citation, and be fined four hundred dollars and may be imprisoned not to exceed five days; and (c) For the third and all subsequent offenses, be guilty of a Class IIIA Misdemeanor, receive a citation, be fined five hundred dollars, and be imprisoned not to exceed seven days.

**14. Probation** - Any person convicted of violating this section, if placed on probation, shall, as a condition of probation, satisfactorily attend and complete appropriate treatment and counseling on drug abuse provided by a program authorized under the Nebraska Behavioral Health Services Act or other licensed drug treatment facility.

**15. Department of Correctional Services** - Any person convicted of violating this section, if sentenced to the Department of Correctional Services, shall attend appropriate treatment and counseling on drug abuse.

**16. Firearm** - Any person knowingly or intentionally possessing a firearm while in violation of subsection (1) of this

section shall be punished by the next higher penalty classification than the penalty prescribed in subsection (2), (7), (8), (9), or (10) of this section, but in no event shall such person be punished by a penalty greater than a Class IB Felony.

**17. Money** - A person knowingly or intentionally in possession of money used or intended to be used to facilitate a violation of subsection (1) of this section shall be guilty of a Class IV Felony.

**18. Motor Vehicle Operator's License** - In addition to the penalties provided in this section: (a) If the person convicted or adjudicated of violating this section is eighteen years of age or younger and has one or more licenses or permits issued under the Motor Vehicle Operator's License Act: (i) For the first offense, the court may, as a part of the judgment of conviction or adjudication, (A) impound any such licenses or permits for thirty days and (B) require such person to attend a drug education class; (ii) For a second offense, the court may, as a part of the judgment of conviction or adjudication, (A) impound any such licenses or permits for ninety days and (B) require such person to complete no fewer than twenty and no more than forty hours of community service and to attend a drug education class; and (iii) For a third or subsequent offense, the court may, as a part of the judgment of conviction or adjudication,

(A) impound any such licenses or permits for twelve months and

(B) require such person to complete no fewer than sixty hours of community service, to attend a drug education class, and to submit to a drug assessment by a licensed alcohol and drug counselor; and (b) If the person convicted or adjudicated of violating this section is eighteen years of age or younger and does not have a permit or license issued under the Motor Vehicle Operator's License Act: (i) For the first offense, the court may, as part of the judgment of conviction or adjudication, (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until thirty days after the date of such order and (B) require such person to attend a drug education class; (ii) For a second offense, the court may, as part of the judgment of conviction or adjudication, (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until ninety days after the date of such order and (B) require such person to complete no fewer than twenty hours and no more than forty hours of community service and to attend a drug education class; and (iii) For a third or subsequent offense, the court may, as part of the judgment of conviction or adjudication, (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until twelve months after the date of such order and (B) require such person to complete no fewer than sixty hours of community service, to attend a drug education class, and to submit to a drug assessment by a licensed alcohol and drug counselor.

A copy of an abstract of the court's conviction or adjudication shall be transmitted to the Director of Motor Vehicles pursuant to §60-497.01 to 60-497.04.

**Imitation Controlled Substance; Prohibited Acts; Determination; Penalties; Seizure. (§28-445)**

(1) Any person who knowingly and intentionally manufactures, distributes, delivers, or possesses with intent to distribute or deliver an imitation controlled substance shall (a) For the first offense, be guilty of a Class III Misdemeanor; and (b) For the second and all subsequent offenses, be guilty of a Class II Misdemeanor. (2) In determining whether a substance is an imitation controlled substance the court or other authority concerned shall consider all relevant factors, including but not limited to the following: (a) Whether the substance is represented as having an effect similar to or the same as an illicit controlled substance; (b) Whether the substance is represented by way of terminology which is deceptively similar to or the same as that describing a particular controlled substance; (c) Whether the dosage unit price substantially exceeds the reasonable price of a similar dosage unit of like chemical composition sold over the counter with packaging and labeling approved by the Federal Food and Drug Administration; (d) Whether the substance is packaged in a manner and quantity similar to or the same as that commonly used for illicit controlled substances; (e) Whether the dosage unit appearance of the substance is deceptively similar to that of a particular controlled substance; and (f) Whether the substance is distributed to persons who represent it as a controlled substance, under circumstances which indicate the distributor knows, intends, or should know that his or her distributes is making or will make such representations. (3) Any substance possessed, distributed, or delivered in violation of this section shall be subject to seizure and forfeiture as provided in §28-431.

**Registration Required; Exceptions. (§28-407)**

Except as otherwise provided in this section, every person who manufactures, prescribes, distributes, administers, or dispenses any controlled substance within this state or who proposes to engage in the manufacturing, prescribing, administering, distribution, or dispensing of any controlled substance within this state shall obtain a registration issued by the department, except that on and after January 1, 2000, health care providers credentialed by the department and facilities licensed by the department shall not be required to obtain a separate Nebraska controlled substances registration upon providing proof of a Federal Controlled Substances Registration to the department. Federal Controlled Substances Registration numbers obtained under this section shall not be public information but may be shared by the department for investigative and regulatory purposes if necessary and only under appropriate circumstances to ensure against any unauthorized access to such information.

**Unlawful Acts; Violations; Penalty. (§28-417)**

(1) It shall be unlawful for any person: (a) To omit, remove, alter, or obliterate a symbol required by the Federal Controlled Substances Act, 21 U.S.C. 801 et. seq., as the act existed on September 1, 2001, or required by the laws of this state; (b) To alter, deface, or remove any label affixed to a package of narcotic drugs; (c) To refuse or fail to make, keep, or furnish any record, notification, order form, statement, invoice, or information required under the Uniform Controlled Substances Act; (d) To refuse any entry into any premises for inspection authorized by the act; (e) To keep or maintain any store, shop, warehouse, dwelling house, building, vehicle, boat, aircraft, or place whatever which such person knows or should know is resorted to by persons using controlled substances in violation of the Uniform Controlled Substances Act for the purpose of using such substances or which is used for the keeping or selling of the same in violation of the act; (f) To whom or for whose use any controlled substance has been prescribed, sold, or dispensed by a practitioner or the owner of any animal for which any such substance has been prescribed, sold, or dispensed by a veterinarian to possess it in a container other than which it was delivered to him or her by the practitioner; or (g) To be under the influence of any controlled substance for a purpose other than the treatment of a sickness or injury as prescribed or administered by a practitioner. In a prosecution under this subdivision, it shall not be necessary for the state to prove that the accused was under the influence of any specific controlled substance, but it shall be sufficient for a conviction under this subdivision for the state to prove that the accused was under the influence of some controlled substance by proving that the accused did manifest physical and physiological symptoms or reactions caused by the use of any controlled substance. (2) Any person who violates this section shall be guilty of a Class III Misdemeanor.

**Controlled Substances - Intentional Violations; Penalty. (§28-418)** (1) It shall be unlawful for any person knowingly or intentionally: (a) To distribute a controlled substance classified in Schedule I or II of §28-405 in the course of his or her legitimate business except pursuant to an order form as required by §28-413; (b) To use in the course of the manufacture or distribution of a controlled substance a registration number which is fictitious, revoked, suspended, or issued to another person; (c) To acquire or obtain or attempt to acquire or obtain possession of a controlled substance by theft, misrepresentation, fraud, forgery, deception, or subterfuge; (d) To furnish false or fraudulent material information in or omit any material information from any application, report, or other document required to be kept or filed under the Uniform Controlled Substances Act or any record required to be kept by the act; (e) To make, distribute, or possess any punch, die, plate, stone, or other thing designed to print, imprint, or reproduce the trademark, trade name, or other identifying mark, imprint, or device of another or any likeness of any of the foregoing upon any drug or container or labeling thereof so as to render such drug a counterfeit controlled substance; (f) Who is subject to §28-406 to 28-414 to distribute or dispense a controlled substance in violation of §28-414; (g) To manufacture a controlled substance not authorized by his or her registration or to distribute or dispense a controlled substance not authorized by his or her registration to another registrant or authorized son; (h) To possess a false or forged medical order for a controlled substance issued by a practitioner authorized to prescribe, except that this division shall not apply to law enforcement officials, practitioners, or attorneys in the performance of their official lawful duties; or (i) To communicate information to a practitioner in an effort to unlawfully secure a controlled substance, the administration of a controlled substance, or a medical order for a controlled substance issued by a practitioner authorized to prescribe. (2) Any person who violates this section shall be guilty of a Class IV Felony.

**Inhaling or Drinking Certain Intoxicating Substances; Unlawful. L8-419)**

No person shall breathe, inhale, or drink any compound, liquid, or chemical containing acetate, acetone, benzene, butyl alcohol, cyclohexanone, ethyl acetate, ethyl alcohol, ethylene dichloride, ethylene chloride, hexane, isopropanol, isopropyl alcohol, methyl alcohol, methyl cellosolve acetate, methyl ethyl ketone, methyl isobutyl ketone, pentachlorophenol, petroleum ether, toluene, toluol, trichloroethane, trichloroethylene, or any other substance for the purpose of inducing a condition of intoxication, stupefaction, depression, giddiness, paralysis, inebriation, excitement, or irrational behavior, or in any manner changing or disturbing the auditory, visual, mental, or nervous processes.

**Selling or Offering for Sale Certain Compounds; (§28-420)**

person shall knowingly sell or offer for sale, deliver, or give to any person any compound, liquid, or chemical or any other substance which it induce an intoxicated condition as defined in §28-419, when the seller, offers, or deliverer knows or has reason to know that such compound is intended for use to induce such condition.

for more information, visit [www.nebraska.gov](http://www.nebraska.gov).

formation contained in this publication was correct and complete when submitted to the printer. This publication should not be considered a contract between Northeast Community College and any employee or student. The College reserves the right to make changes in policies and procedures without notice or obligation.

## **Appendix 2 Sex Offenses/The Campus Sexual Assault Victim's Bill of Rights**

### **ARTICLE III: PROSCRIBED CONDUCT**

#### **A. Jurisdiction of the Northeast Student Code of Conduct**

The College Student Code of Conduct shall apply to conduct that occurs on College premises and at College sponsored activities. Each student shall be responsible for his/her conduct during each academic year for which he/she is enrolled. The Student Code shall apply to a student's conduct if the student withdraws from school while a disciplinary matter is pending.

#### **B. Conduct - Rules and Regulations**

Any student found to have committed the following misconduct is subject to the disciplinary sanctions outlined in Article IV:

5. Subjection of another person to any sexual act against that person's will or without consent, including any conduct that would constitute a sex offense, whether forcible or non-forcible. Persons who are under the influence of alcohol, marijuana, or other illegal controlled substances at the time that they are subjected to the sexual act shall be presumed incapable of effective consent. Regarding accusations of sexual assaults, both the accuser and the accused have the opportunity to have others present during a disciplinary proceeding.

6. Discriminatory conduct, including sexual harassment, racial harassment, or harassment on any other grounds, directed against individuals.

##### **a. Harassment may be established by showing:**

- i. Conduct toward another person that has the purpose or effect of creating an intimidating, hostile, or demeaning environment and/or that interferes with his or her ability to participate in or to realize the intended benefits of an institutional activity, employment, or resource; or
- ii. Other conduct that is extreme and outrageous, exceeding all bounds usually tolerated by polite society and that has the purpose or the substantial likelihood of interfering with another person's ability to participate in or to realize the intended benefits of an institutional activity, employment, or resource. This may include stalking, threats, abuse, insults, or humiliation to the instructor and members of a class; demeaning written or oral comments of an ethnic, religious, sexist/sexual orientation, or racist nature; and the unwanted sexual advances or intimidation by email, discussion boards, and other postings in course shells.

##### **b. Sexual harassment may be established by showing that an individual has been subjected to unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature where:**

- i. Submission to such conduct is made either explicitly or implicitly a term or a condition of an individual's participation or use of an institutionally sponsored or approved activity, employment, or resource; or
- ii. Submission to or rejection of such conduct by an individual is used as the basis for educational, employment, or similar decisions affecting an individual's ability to participate in or use an institutionally sponsored or approved activity, employment, or resource.

### **Sex Offenses/The Campus Sexual Assault Victim's Bill of Rights**

Any student who believes he or she has been the subject of a sexual offense is encouraged to:

- Inform the offender that such behavior is inappropriate and must stop.
- Keep a written record of dates, times, places, witnesses, and nature of the incident.
- Report the incident to local police and/or a designated College representative.

Victims of sex offenses may request a modification of their academic and/or living situation. Refer to the section on "Reporting a Crime" to report sex offenses.

Students are referred to the Student Code of Conduct for more information regarding appropriate conduct, disciplinary procedures, and sanctions. Students residing in College housing should also refer to the Residence Life Manual for policies specific to on-campus housing. Employees are referred to the Affirmative Action Plan section of the Policy and Procedure Manual for Personnel.

### **Registered Sex Offenders/Campus Sex Crimes Prevention Act/Sex Offender Status**

Students wanting more information on registered sex offenders in Nebraska may go online at <http://www.v.nsp.siale.nc.us/sor> or may inquire at the Student Services Office.

## Appendix 3

### **STUDENT MILITARY LEAVE**

Northeast Community College Board of Governor Policy # 5080

The spirit and intent of this procedure are to give military personnel the greatest degree of flexibility and support to complete their educational goal at Northeast Community College and serve the United States of America. Military leave for students will be granted in accordance with Student Military Call-up Procedure code 5080.a.

#### STUDENT MILITARY CALL-UP PROCEDURE – 5080.a

Students who have their education at Northeast Community College (NECC) interrupted as the result of being called to active military duty will be served in the following manner:

1. The student must contact the Dean of Students, the Director of Financial Aid and the Veterans Certifying Official at Northeast prior to leaving for active duty. The student veteran/reservist must provide a copy of the orders activating them. A copy of the orders will be maintained in the Registrar's Office.
2. The student is also requested to communicate the anticipated military leave to each of his/her instructors. The Dean of Students, within 48 hours of the student's anticipated leave date, will make a follow-up contact with the student's instructors.
3. Students being called to active duty for three weeks or less will be granted a leave of absence from NECC to fulfill their military obligations. Upon the student's return to Northeast, every effort will be made to grant the student a time line equivalent to double the amount of time he/she is absent for completion of work missed. The maximum six-week time period may be extended per individual instructor discretion.
4. If a student's absence extends beyond three weeks, the student will be administratively withdrawn and he/she will be given a full refund of tuition and fees. Return of any Title IV Aid received will be calculated as of the last date of attendance prior to the military leave.
5. Students living on campus will have the option of relinquishing their on-campus housing or being charged for the amount of time their belongings remain in housing. Meal plans will be adjusted accordingly.
6. Upon return from active duty, if the cumulative length of the most recent absence combined with all previous active military absence periods from NECC does not exceed five years, the following criterion will apply:
  - A. The student will be given priority re-entry to the program of study he/she was pursuing prior to his/her military leave (or a similar program, if the same program does not exist).
  - B. The eligible veteran will be admitted with the same enrollment and academic status.
  - C. If the veteran student is deemed underprepared, NECC will provide refresher courses at no extra charge to the student.
  - D. during the first academic year of readmission to NECC, the veteran will be assessed the same tuition and fee charges as were in effect during the academic year he/she left the program.
7. Northeast Community College is not required to readmit the veteran if NECC can demonstrate through the preponderance of the evidence that the student is not prepared to resume the program or will not be able to complete it.

## Appendix 4

### Student Grievance Procedures: Policy 5060.a

Procedures regarding student grievances are governed by the NECC Student Grievance Policy. The NECC Student Grievance Policy is maintained in the office of the Vice President of Student Services, published in the Student Handbook and posted on the College website.

#### **Section A. Definition**

**Complaint:** a complaint is something that is the cause or subject of protest or an allegation against a party. A student(s) having a complaint about a college staff member, a college policy or procedure, or an action or position taken by the college may discuss their concerns with a faculty advisor, instructor, counselor from Student Services, or any college staff member. The staff member will attempt to resolve any complaints between the particular college department or staff member and the complainant. All complaints should be resolved at the lowest organizational level and will likely be between the student(s) and the college staff member immediately involved in the matter. The student(s) should continue to pursue any unresolved issues by following the college chain of command through the College President. Should this process fail to give the student(s) satisfactory resolution, the student(s) should continue to pursue the issue in accordance with the formal student grievance procedures identified herein. Student Services counselors are available for assistance in filing a formal grievance.

**Grievance:** a grievance is a cause of distress felt to afford reason for a formal complaint or resistance. This grievance may be based upon an event(s) or condition(s) which affects the welfare of the student. This includes the interpretation, meaning, or application of any college policies, procedures or an action or position taken by the college.

#### **Section B. Formal Student Grievance Procedures**

**Step One** - Within fifteen (15) college working days of the event or culmination of events giving rise to the grievance to the student(s), the student(s) [the grievant(s)] will file written notice, in any format, of the nature of the grievance by delivering such notice to the accused college staff member (the accused), and by delivering copies of such notice to the immediate supervisor of the accused, appropriate administrators, and the Human Resources Office. In the event that the grievance concerns a college policy or procedure, the college staff member responsible for enforcement of the policy or procedure shall become the accused for purposes of this grievance procedure. After the written complaint has been filed, the accused, the immediate supervisor and the appropriate divisional administrators shall review and discuss the grievance. Within five (5) college working days from the date of filing the written notice, the grievant(s) and the accused shall meet at a mutually agreed upon time and place to discuss the grievance. If a meeting time and place cannot be

agreed upon, the Human Resource Office shall intervene and assist in setting a time and place. The grievant(s) shall have the option of requesting the attendance of the immediate supervisor and/or divisional administrators at this meeting. Hopefully this meeting will bring resolution to the grievance.

**Step Two** - If the grievance cannot be resolved in Step One and the grievant(s) wishes to pursue the grievance, the grievant(s) must file a "Formal Student Grievance Report" to the Executive Branch of the Student Senate within five (5) college working days of the informal meeting identified in Step One. A hearing(s) shall be scheduled and held by the Student Senate with the parties involved. After the hearing and within five (5) college working days, the Student Senate shall render the decision to either support or not support the grievant(s) in the continued pursuit of the grievance. The grievant(s) has the option to proceed with the grievance regardless of the decision of the Student Senate.

**Step Three** - If the grievance is not resolved in Step Two and the grievant(s) wishes to pursue the grievance, the grievant(s) must submit the "Formal Student Grievance Report" to the Vice President of Student Services or the President within five (5) college working days of the decision rendered by the Student Senate as identified in Step Two. The Vice President of Student Services shall schedule a formal grievance hearing within ten (10) college working days of the date the "Formal Student Grievance Report" is received by the Vice President of Student Services. A "Grievance Committee" shall hear the grievance. The Grievance Committee shall consist of two representatives from each college employee group and three Student Senate members who shall be selected by the president of each group. The grievant(s) may have the right to pre-empt one of the people selected from each group prior to the hearing. Any pre-empted committee member will be replaced by a new member selected by the president of the same employee group. The committee chairperson shall be elected by the members of the committee. The committee shall issue a judgment in favor of or against the grievance and shall file a "Formal Grievance Disposition" with the Human Resource Office. The Human Resource Office shall provide the "Formal Grievance Disposition" to the grievant(s) and shall receive a written acknowledged receipt from the grievant(s). The Human Resource Office will provide copies of the disposition to the accused, the Student Senate President and the Vice President of Student Services.

**Step Four** - If the grievance is not resolved in Step Three and the grievant(s) wishes to pursue the grievance, the grievant(s) must submit the "Formal Student Grievance Report" and the "Formal Grievance Disposition" to the college President for consideration. These reports shall be filed within five (5) college working days of the grievant(s) written acknowledged receipt of the "Formal Grievance Disposition" rendered in Step Three. The President shall review the grievance and shall issue a written decision to support or not support the grievance. This written decision shall be filed with the Human Resource Office within five (5) college working days of the submission of the grievance with the President's Office. The Human

Resource Office will provide copies of the President's written decision to the grievant(s), the accused, the Student Senate President and the Vice President of Student Services.

**Step Five** - If the grievance is not resolved in Step Four and the grievant(s) wishes to pursue the grievance, the grievant(s) must request in writing to the college President a hearing with the college Board of Governors. This request for a Board hearing shall be within five (5) college working days of the grievant(s) written acknowledged receipt of the President's decision. In conjunction with the Chairperson of the Board of Governors, the President shall arrange a hearing within ten (10) college working days after receipt of the request for a Board hearing. The hearing will consist of the entire Northeast Board of Governors or by a Board committee so designated by the Board Chairperson. The Board shall arrange a time and place by mutual agreement of the grievant(s) and the accused to take evidence and hear the grievance, and shall issue its decision within ten (10) college working days to the grievant(s), the accused, the Chairperson of the Board of Governors, the President, and the Human Resource Office.

### **Section C. Powers of the Board of Governors**

1. If carried through Step 5, following the hearing, a report by the Board's investigating committee will be given to the Board of Governors in executive session, which may be attended by the College President, at the next regularly scheduled Board meeting. Should Board action be required, such action will be taken during the public meeting.
2. Decisions rendered by the Board are final within the College.

### **Section D. Time Limits**

1. The failure of the grievant(s) to act within the prescribed time limits will act as a bar to any further appeal.
2. The failure of the designated administrator to give a decision within the prescribed time limits shall permit the grievance to proceed to the next step.
3. Any grievances not appealed within the time limits shall be deemed settled on the basis of the designated administrators last written response.
4. Time limits may be extended at any step by mutual consent of both parties involved, with written notice to the Human Resource Office, at which time the new date shall be controlling.

### **Section E. Separate Grievance File**

All documents, communications, and records dealing with the processing of a grievance shall be filed in a separate grievance file and shall not be kept in the student file of any participant until the final decision is rendered, at which time the disposition will be placed in the student file.

### **Section F. Documentation**

1. Step 1 - Time, date, who attended, and a copy of the signed agreement if resolved at this level is to be filed with the parties involved and the Human Resource Office.
2. Step 2 - Minutes of the meeting for the Student Senate's reference only. A copy of the decision for the grievant's use only. Notice of the meeting to the Human Resource Office. If resolved, the accused and the Human Resource Office will receive written notice of the resolution.
3. Step 3 - The Formal Grievance Disposition will be completed and signed by the chairperson of the Grievance Committee.
4. Step 4 - The President will submit a written decision to the Human Resource Office.
5. Step 5 - Transcript available if the cost is paid by the party requesting the transcript. Transcript available to parties involved as specified in Step 1 only. Copy of the written decision is a separate grievance file established in Section E.
6. Tape recording of the proceedings in Steps 1, 2, 3 and 4 will not be permitted.

### **Section G. Retribution or Retaliation**

Under no circumstances will any person who in good faith files a grievance or assists in a hearing and/or investigation be subject to any form of retribution or retaliation. Any person who makes or participates in such retribution or retaliation, directly or indirectly, will be subject to disciplinary action. A person who believes he or she has been or is being subjected to retribution or retaliation should immediately notify the Vice President of Student Services (or his or her designee) and/or the Vice President of Educational Services (or his or her designee).

### **Section H. Other**

Under steps Four and Five, the presiding College administrator, or the College Board, as the case may be, shall have authority to reverse, modify or sustain the action or decision of the accused which constitutes the basis for the grievance, or to take whatever other action that is appropriate and within the scope of the administrative and disciplinary policies of the College permissible to such administrator, or Board, presiding.

None of the meetings and hearings under these procedures shall be conducted in public and shall include only the grievant(s), the accused, committee members, and individuals called to give testimony except either party may have legal counsel present during the Board hearing.

Costs associated with additional copies of materials, reports, or written transcripts requested by the grievant(s) and not identified in these procedures shall be paid by the grievant(s).

Transcripts, reports, or other information generated as a result of the grievance shall be confidential and only provided to the parties involved in the grievance process.

Whenever possible, grievance hearings shall be scheduled after 5:00 p.m.



NORTHEAST COMMUNITY COLLEGE AREA

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011

NORTHEAST COMMUNITY COLLEGE AREA  
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DANA F. COLE & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Governors  
Northeast Community College Area  
Norfolk, Nebraska

We have audited the accompanying statements of net assets of Northeast Community College Area, as of June 30, 2012 and 2011, and the related statements of revenues, expenses and changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the management of Northeast Community College Area. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of Northeast Community College Foundation. Those financial statements were audited by other auditors whose report thereon, has been furnished to us, and our opinion, insofar as it relates to the amounts included for Northeast Community College Foundation, is based on the report of the other auditors.

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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the financial position of Northeast Community College Area as of June 30, 2012 and 2011, and changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated October 5, 2012, on our consideration of Northeast Community College Area's internal control over financial 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 financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial 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 audits.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. The accompanying information, including the Schedules of General Fund Revenues and General Fund Expenditures (presented on the College's budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America) and the Schedule of Expenditures of Federal Awards which is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", are presented for purposes of additional analysis and are not required parts of the basic financial statements. The accompanying information, including the Schedules of General Fund Revenues, the Schedule of General Fund Expenditures, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Dana J Cole + Company, LLP

Grand Island, Nebraska  
October 5, 2012

## NORTHEAST COMMUNITY COLLEGE AREA MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Northeast Community College Area's annual financial report presents managements' discussion and analysis of the College's financial performance, as reflected in the financial statements for the fiscal years ended June 30, 2012 and 2011. Northeast Community College Foundation is a legally separate not-for-profit corporation and is reported as a discretely presented component unit based on the nature and significance of its relationship to the College. The Management's Discussion and Analysis does not contain information of the Foundation.

### USING THIS ANNUAL REPORT

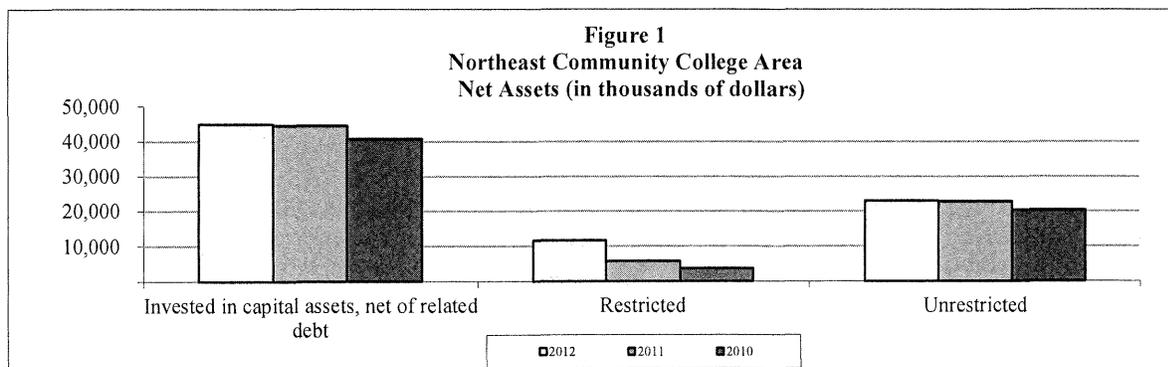
This discussion and analysis is intended to serve as an introduction to the College's basic financial statements and notes to the financial statements. The financial statements include three components: the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Net Assets; and the Statement of Cash Flows. These components provide information on the College as a whole and present both short-term and long-term view of the College's finances.

### THE STATEMENT OF NET ASSETS AND THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

One of the most important questions asked about the College's finances is, "Is Northeast Community College Area as a whole better off as a result of the year's activities?" The Statement of Net Assets and the Statement of Revenues, Expenses, and Changes in Net Assets report information on the College as a whole and its activities in a way that helps answer this question. When revenues and other support exceed expenses, the result is an increase in net assets. When the reverse occurs, the result is a decrease in net assets. The relationship between revenues and expenses may be thought of as the College's operating results.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the College's net assets and changes in them. You can think of the College's net assets (the difference between assets and liabilities) as one way to measure the College's financial health, or financial position. Over time, increases or decreases in the College's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as enrollment trends, placement results, program quality, condition of buildings, campus safety, and other factors to assess the overall health of the institution.



NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

TABLE 1  
NORTHEAST COMMUNITY COLLEGE AREA  
NET ASSETS  
(in thousands of dollars)

	2012	2011	2010
Current assets	38,031	32,316	29,269
Noncurrent assets	120	123	131
Capital assets	<u>56,043</u>	<u>56,774</u>	<u>55,249</u>
Total assets	<u>94,194</u>	<u>89,213</u>	<u>84,649</u>
Current liabilities	3,861	4,288	5,711
Noncurrent liabilities	<u>10,691</u>	<u>11,770</u>	<u>14,159</u>
Total liabilities	<u>14,552</u>	<u>16,058</u>	<u>19,870</u>
Net Assets			
Invested in capital assets, net of related debt	44,959	44,589	40,757
Restricted	11,651	5,773	3,654
Unrestricted	<u>23,032</u>	<u>22,793</u>	<u>20,368</u>
Total net assets	<u>79,642</u>	<u>73,155</u>	<u>64,779</u>

Net assets of the College increased by 8.87% (\$6,488 thousands) and 12.93% (\$8,376 thousands) for the fiscal years ended June 30, 2012 and 2011. The increase in net assets is due to the following factors:

An increase in net assets invested in capital assets net of related debt due to construction in progress, capital assets purchased, and early retirement of outstanding debt.

An increase in restricted net assets due to reduced spending for capital assets.

An increase in unrestricted net assets due to lower than expected expenditures.

TABLE 2  
NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(in thousands of dollars)

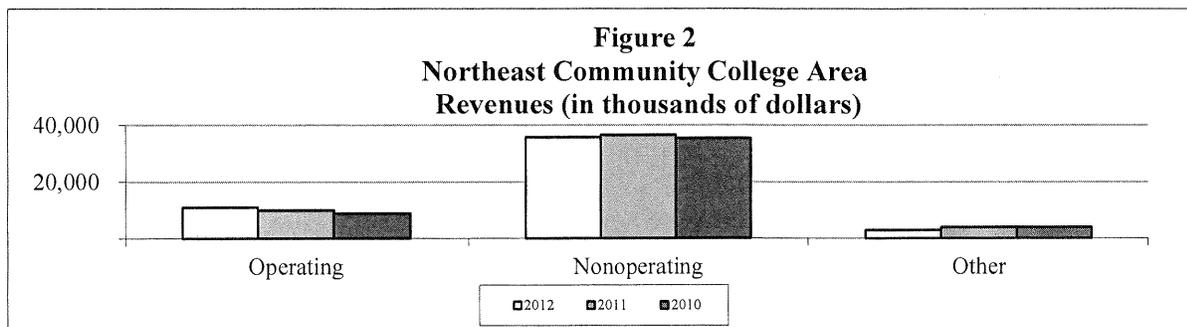
	2012	2011	2010
Operating Revenue			
Student tuition and fees	5,785	5,584	5,447
Sales educational departments	610	725	462
Auxiliary enterprises	3,978	3,065	2,362
Other	<u>684</u>	<u>629</u>	<u>639</u>
Total operating revenue	<u>11,057</u>	<u>10,003</u>	<u>8,910</u>
Operating Expenses			
Personnel services	26,473	25,562	23,119
Operating expenses	11,196	11,527	10,588

NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

TABLE 2 (Continued)  
NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(in thousands of dollars)

	2012	2011	2010
Operating Expenses (Continued)			
Supplies	1,700	1,625	1,542
Travel	404	283	270
Assets not capitalized	727	801	891
Depreciation/amortization	<u>2,657</u>	<u>2,312</u>	<u>1,893</u>
Total operating expenses	<u>43,157</u>	<u>42,110</u>	<u>38,303</u>
Net operating loss	<u>(32,100)</u>	<u>(32,107)</u>	<u>(29,393)</u>
Nonoperating Revenue (Expense)			
Federal and State aid	12,227	13,087	13,307
Property taxes	15,828	14,888	14,745
Grants and contracts	7,827	8,250	7,821
Investment income	69	105	149
Capital debt expenses	(493)	(622)	(497)
Other nonoperating revenue	<u>208</u>	<u>773</u>	<u>(179)</u>
Net nonoperating revenue (expense)	<u>35,666</u>	<u>36,481</u>	<u>35,346</u>
Other Revenue			
Capital appropriations	1,771	1,641	13
Capital grants/gifts	<u>1,150</u>	<u>2,361</u>	<u>3,910</u>
Net other revenue	<u>2,921</u>	<u>4,002</u>	<u>3,923</u>
Increase in net assets	6,487	8,376	9,876
Net Assets			
Net assets, beginning of year	<u>73,155</u>	<u>64,779</u>	<u>54,903</u>
Net assets, end of year	<u>79,642</u>	<u>73,155</u>	<u>64,779</u>

**REVENUES**



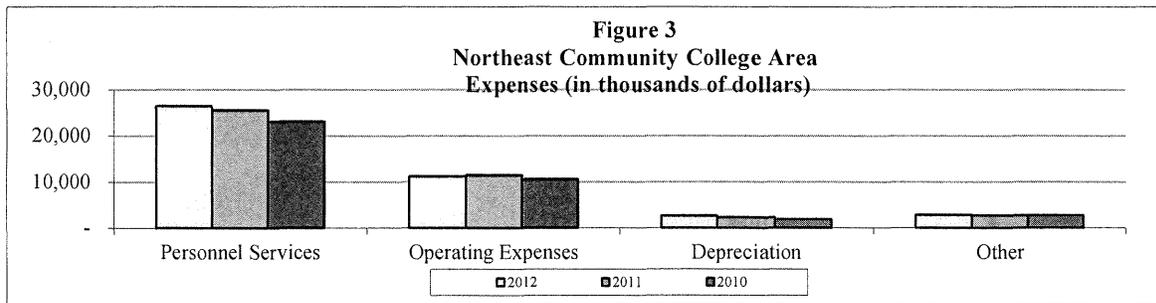
NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

Comments regarding revenues are as follows:

Tuition and fee rates for 2011-2012 increased by 5.05%, and enrollment decreased by 5.80%; Auxiliary Enterprise revenues increased as a result of operating funds from jointly owned College of Nursing and College Center facilities as well as increased revenues from bookstore operations.

Property tax levy increased from \$.088500 to \$.095253 per \$100 of valuation and property valuations increased by 5.68% resulting in an increase of property tax revenue. State aid decreased by 4.72%.

**EXPENSES**



Comments regarding expenses are as follows:

The most significant change in operating expenses was in the area of personnel services. The increase in this category was primarily a result of an average 2.30% increase in employee compensation package for the 2011-2012 fiscal year.

**THE STATEMENT OF CASH FLOWS**

Another way to assess the financial health of the College is to look at the Statement of Cash Flows. The purpose of the Statement of Cash Flows is to provide relevant information about cash receipts and cash payments made by the College during a fiscal year. The Statement also helps users to assess the College's:

- Ability to generate future net cash flows
- Ability to meet its obligations as they come due
- Needs for external financing

TABLE 3  
NORTHEAST COMMUNITY COLLEGE AREA  
CASH FLOWS  
(in thousands of dollars)

	2012	2011	2010
Cash provided (used) by:			
Operating activities	(29,497)	(30,114)	(27,227)
Noncapital financing activities	36,014	38,789	32,266
Capital and related financing activities	(1,329)	(5,087)	(6,891)
Investing activities	<u>8,920</u>	<u>1,209</u>	<u>(3,048)</u>
Net increase (decrease) in cash and cash equivalent	14,108	4,797	(4,900)
Cash and cash equivalents, beginning of year	<u>11,125</u>	<u>6,328</u>	<u>11,228</u>
Cash and cash equivalents, end of year	<u>25,233</u>	<u>11,125</u>	<u>6,328</u>

NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

The change to cash flow was the result of the following:

Cash used by operating activities consists of:

Major revenue sources of tuition, fees, auxiliary enterprises income and sales of educational services.

Major expenditures of personnel services, operating expenses, and scholarship allowances.

The three major components of cash provided by noncapital financing activities are:

State aid, property taxes for the General Fund and ADA/Hazardous Materials Fund, and Nonexchange Grants.

Cash used by capital and related financing activities consists of:

Property taxes for the Capital Improvement Fund and proceeds from capital campaign funds.

Major expenditures for capital construction.

Cash used by investing activities decreased as a result of fewer investments purchased.

**NOTES TO FINANCIAL STATEMENTS**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in all of the basic financial statements.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital Assets

At June 30, 2012 and 2011, the College had \$56,043 thousands and \$56,774 thousands invested in capital assets, net of accumulated depreciation of \$23,412 thousands and \$20,899 thousands. Depreciation charges totaled \$2,649 thousands for the current fiscal year. Details of capital assets for the fiscal year ended June 30 are as follows:

TABLE 4  
NORTHEAST COMMUNITY COLLEGE AREA  
CAPITAL ASSETS  
(net of depreciation, in thousands of dollars)

	2012	2011	2010
Land	2,899	2,899	2,899
Land improvements	4,395	4,395	4,395
Construction in progress	541	145	11,338
Buildings	44,754	45,797	33,290
Equipment	3,454	3,538	3,327
	56,043	56,774	55,249

NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

Major capital additions funded and the source of the resources that funded their acquisition include (in thousands of dollars):

	2012
Equipment purchases, from general operating funds and capital grants	1,064
Applied Technology Building, capital improvement funds	130
Physical Plant Building, capital improvement funds	61
College of Nursing, from private donations	(80)
South Sioux City College Center, from private donations and capital improvement funds	61
Echtenkamp Building Renovations, from capital improvement funds	9
Veterinary Technology Building, from capital improvement funds	11
Wind Turbine, from capital grants and general funds	348
Pedestrian Mall, capital improvement funds	316
College Welcome Center Courtyard, capital improvement funds	10
Learning Resource Center roof replacement, from capital improvement funds	19

The College has planned capital expenditures for the fiscal year ending June 30, 2013, of approximately \$9,341 thousands.

Equipment financed by General Fund, student fees and capital grants will total \$1,139 thousands.

Other capital construction projects of \$8,202 thousands will be financed from Capital Improvement Funds and ADA/Hazardous Materials Funds.

Debt

At June 30, 2012 and 2011, the College had \$11,084, and \$12,185 thousands in debt outstanding. The decrease is the result of a bond debt refinancing for the construction of the 2003 dorm addition.

TABLE 5  
NORTHEAST COMMUNITY COLLEGE AREA  
OUTSTANDING DEBT  
(in thousands of dollars)

	2012	2011	2010
1997 Lifelong Learning Center revenue bonds	710	780	845
2003 Dormitory revenue bonds	-	3,985	4,195
2008 Welcome Center revenue bonds	7,130	7,420	7,700
2010 College of Nursing revenue note	-	-	1,752
2012 Dormitory revenue bonds	3,355	-	-
	11,195	12,185	14,492

NORTHEAST COMMUNITY COLLEGE AREA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE**

The economic position of Northeast Community College Area is closely tied to that of the State. LB59 specifies the state aid distribution for the community colleges. The amended bill establishes community college system funding at 2011-12 levels. Northeast will receive 14.04% of the total, which is \$156,142 more than the previous year.

Tuition rates were increased by \$3.00 (3.39%) for resident students and \$3.75 (3.51%) for nonresident students effective with the Fall 2012 semester.

General Fund property tax levy for the 2012-13 fiscal year was set at 8.5253 cents per \$100 of valuation, a 0.0000 cent increase from the 2011-12 levy. The Capital Improvement Fund tax levy was set to 1.0000 cents per \$100 of valuation, a .0000 cent increase from the 2011-12 levy. The HAZMAT/ADA tax levy was set to 0.3000 cents per \$100 of valuation, a .0030 increase from the 2011-12 levy.

**FINANCIAL CONTACT**

The College's financial statements are designed to present users with a general overview of the College's finances and to demonstrate the College's accountability. If you have questions about the report or need additional financial information, contact the College Business Officer,

Lynne Koski, Vice President of Administrative Services  
801 East Benjamin Avenue  
P.O. Box 469  
Norfolk, NE 68701-0469

(402) 844-7036  
lynne@northeast.edu

NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENTS OF NET ASSETS  
JUNE 30, 2012 AND 2011

	2012		2011	
	College	Foundation	College	Foundation
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	24,562,195	476,585	9,902,188	402,923
Cash and cash equivalents - Restricted	670,623	40,000	1,223,083	40,000
Investments	2,050,376	3,796,592	10,900,000	3,483,859
Accounts receivable (net)	1,390,932	1,930,341	1,722,397	3,047,148
Property taxes receivable	7,899,580	-	7,384,361	-
Prepaid expenses	366,079	-	350,939	-
Inventories	1,091,386	-	832,942	-
Total current assets	38,031,171	6,243,518	32,315,910	6,973,930
Noncurrent Assets				
Bond issue costs (net)	120,357	-	122,745	-
Capital assets (net)	56,042,624	-	56,773,730	-
Total noncurrent assets	56,162,981	-	56,896,475	-
<b>TOTAL ASSETS</b>	<b>94,194,152</b>	<b>6,243,518</b>	<b>89,212,385</b>	<b>6,973,930</b>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	780,923	337	1,114,226	-
Accrued salaries	1,921,295	-	1,814,915	-
Accrued interest	17,721	-	97,901	-
Deposits	94,500	-	85,000	-
Deposits held in custody for others	222,072	-	192,275	-
Accrued early retirement incentives - current	116,157	-	139,360	-
Annuities payable - current	-	797	-	1,762
Deferred revenue - current	173,318	-	264,313	-
Bonds payable - current	535,450	-	580,000	-
Total current liabilities	3,861,436	1,134	4,287,990	1,762
Noncurrent Liabilities				
Accrued early retirement incentives	30,609	-	28,285	-
Deferred revenue	111,499	-	136,744	-
Annuities payable	-	13,212	-	30,271
Bonds payable	10,548,532	-	11,605,000	-
Total noncurrent liabilities	10,690,640	13,212	11,770,029	30,271
<b>TOTAL LIABILITIES</b>	<b>14,552,076</b>	<b>14,346</b>	<b>16,058,019</b>	<b>32,033</b>

NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENTS OF NET ASSETS  
JUNE 30, 2012 AND 2011

	2012		2011	
	College	Foundation	College	Foundation
NET ASSETS				
Invested in capital assets, net of related debt	44,958,642	-	44,588,730	-
Restricted for:				
Nonexpendable				
Scholarships	-	3,561,077	-	3,208,671
Expendable				
Scholarships and grants	397,984	2,243,486	352,636	3,442,915
Loans	7,260	-	7,260	-
Capital projects	6,983,573	-	4,039,536	-
Debt service	4,262,779	-	1,373,283	-
Unrestricted	23,031,838	424,609	22,792,921	290,311
 TOTAL NET ASSETS	 79,642,076	 6,229,172	 73,154,366	 6,941,897

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012		2011	
	College	Foundation	College	Foundation
<b>OPERATING REVENUES</b>				
Tuition and fees	5,784,710	-	5,583,640	-
Sales and services of educational departments	610,298	-	724,997	-
Auxiliary enterprises	3,978,130	-	3,065,347	-
Other operating income	683,922	-	628,775	-
Total operating revenues	11,057,060	-	10,002,759	-
<b>OPERATING EXPENSES</b>				
Personnel services	26,472,657	44,538	25,562,940	42,193
Operating expenses	11,196,161	20,163	11,527,079	14,222
Supplies expenses	1,699,687	312	1,625,262	595
Travel	403,797	-	282,483	-
Noncapitalized assets	727,421	-	801,239	-
Depreciation	2,648,838	-	2,303,770	-
Amortization	8,223	-	8,025	-
Total operating expenses	43,156,784	65,013	42,110,798	57,010
<b>OPERATING LOSS</b>	<b>(32,099,724)</b>	<b>(65,013)</b>	<b>(32,108,039)</b>	<b>(57,010)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Governmental appropriations				
Federal	46,297	-	302,164	-
State aid	12,180,827	-	12,784,454	-
Property taxes	15,828,399	-	14,888,177	-
Governmental grants/contracts				
Federal	7,233,397	-	7,501,405	-
State	349,138	-	404,376	-
Local	145,296	-	146,629	-
Private gifts and grants	99,000	680,335	197,474	672,627
Investment income	68,685	80,326	105,531	97,047
Interest on indebtedness	(492,898)	-	(622,171)	-
Other nonoperating revenue (expense)	207,956	(1,408,373)	772,708	(2,286,702)
Net nonoperating revenue (expenses)	35,666,097	(647,712)	36,480,747	(1,517,028)
<b>INCOME (LOSS) BEFORE OTHER REVENUE, EXPENSES, GAINS OR LOSSES</b>	<b>3,566,373</b>	<b>(712,725)</b>	<b>4,372,708</b>	<b>(1,574,038)</b>

NORTHEAST COMMUNITY COLLEGE AREA  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>		<u>2011</u>	
	College	Foundation	College	Foundation
OTHER REVENUE, EXPENSES, GAINS OR LOSSES				
Capital appropriations	1,771,309	-	1,641,554	-
Capital grants and gifts	<u>1,150,028</u>	<u>-</u>	<u>2,360,863</u>	<u>-</u>
Total other revenue, expenses, gains or losses	<u>2,921,337</u>	<u>-</u>	<u>4,002,417</u>	<u>-</u>
INCREASE (DECREASE) IN NET ASSETS	6,487,710	(712,725)	8,375,125	(1,574,038)
NET ASSETS, beginning of year	<u>73,154,366</u>	<u>6,941,897</u>	<u>64,779,241</u>	<u>8,515,935</u>
NET ASSETS, end of year	<u><u>79,642,076</u></u>	<u><u>6,229,172</u></u>	<u><u>73,154,366</u></u>	<u><u>6,941,897</u></u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENTS OF CASH FLOWS - DIRECT METHOD  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition and fees	5,607,898	5,421,709
Payments for personnel services	(26,519,089)	(25,166,685)
Payments for other operating expenses	(13,884,117)	(14,626,069)
Sales and services of educational departments	725,974	655,418
Auxiliary enterprises	3,882,899	2,977,523
Other receipts (payments)	<u>689,094</u>	<u>623,604</u>
Net cash used in operating activities	<u>(29,497,341)</u>	<u>(30,114,500)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State aid appropriations	12,227,124	13,086,618
Property taxes - General Fund	15,319,913	15,072,055
Gifts and grants for other than capital purposes	7,826,544	8,247,324
Student loan receipts	8,356,787	6,903,733
Student loan disbursements	(8,356,787)	(6,903,733)
Other nonoperating receipts	<u>640,306</u>	<u>2,382,790</u>
Net cash provided by noncapital financing activities	<u>36,013,887</u>	<u>38,788,787</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Property taxes - Capital Improvement Fund	1,764,578	935,904
Capital gifts and grants	1,122,325	2,335,669
Proceeds from capital debt	3,306,320	1,560,663
Purchases of capital assets	(2,535,637)	(5,419,652)
Increase (decrease) in restricted investments with bond trustee	-	1,343
Principal paid on capital debt	(4,345,000)	(3,868,041)
Interest paid on capital debt	<u>(641,250)</u>	<u>(632,541)</u>
Net cash used in capital and related financing activities	<u>(1,328,664)</u>	<u>(5,086,655)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sales and maturities of investments	14,800,000	24,000,000
Interest on investments	70,041	109,379
Purchase of investments	<u>(5,950,376)</u>	<u>(22,900,000)</u>
Net cash provided by investing activities	<u>8,919,665</u>	<u>1,209,379</u>

NORTHEAST COMMUNITY COLLEGE AREA  
STATEMENTS OF CASH FLOWS - DIRECT METHOD  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
NET INCREASE IN CASH AND CASH EQUIVALENTS	14,107,547	4,797,011
CASH AND CASH EQUIVALENTS, beginning of year	<u>11,125,271</u>	<u>6,328,260</u>
CASH AND CASH EQUIVALENTS, end of year	<u>25,232,818</u>	<u>11,125,271</u>
 RECONCILIATION TO THE BALANCE SHEETS		
Cash and cash equivalents	24,562,195	9,902,188
Cash and cash equivalents - restricted	<u>670,623</u>	<u>1,223,083</u>
	<u>25,232,818</u>	<u>11,125,271</u>
 Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating loss	<u>(32,099,724)</u>	<u>(32,108,039)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation and amortization	2,657,061	2,311,795
Changes in operating assets and liabilities:		
Accounts receivable (net)	(62,944)	(281,450)
Inventories	(258,445)	(52,144)
Prepaid expense	(15,140)	(67,183)
Accounts payable and accrued salaries	390,981	49,773
Deferred revenue	(88,250)	(43,056)
Accrued early retirement incentives	<u>(20,880)</u>	<u>75,804</u>
Total adjustments	<u>2,602,383</u>	<u>1,993,539</u>
Net cash used in operating activities	<u>(29,497,341)</u>	<u>(30,114,500)</u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Northeast Community College Area (College) was established July 1, 1973 by action of the Nebraska Legislature creating the Nebraska Community College System with six area colleges. The College encompasses 20 counties in northeast Nebraska. An eleven member Board of Governors is the College's ruling body and established the policies and procedures by which the College is governed.

Reporting Entity

The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America, the financial reporting entity includes both the primary government and all of its component units as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity." An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. Northeast Community College Area is not a component unit of another primary government reporting entity.

The Northeast Community College Foundation is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the College in support of its programs. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources or income thereon, that the Foundation holds and invests, is restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. Complete financial statements for the Foundation can be obtained from the Administrative Offices at 801 E. Benjamin Avenue, Norfolk, NE 68701.

The Northeast Community College Facilities Corporation is a legally separate, nonprofit corporation which is a component unit of the College. The Corporation was formed by the Northeast Community College Board of Governors in 2008 to acquire property to be leased to and purchased by the College. The Corporation is governed by a three person Board of Directors appointed by the College Board of Governors. The services provided by the Corporation are so intertwined with the College that the Corporation is in substance the same as the College and it is reported as part of the College and blended into the College's financial statements.

Basis of Accounting

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. All significant intrafund transactions have been eliminated. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Basis of Accounting (Continued)

In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Funds and Other Governmental Entities That Use Proprietary Fund Accounting," the College does not apply Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, for proprietary activities, unless the GASB amends its pronouncements to specifically adopt FASB pronouncements issued after that date.

The Northeast Community College Foundation is a private, nonprofit organization that reports under FASB Accounting Standards Codification, including FASB ASC 958-205, "Not-for-Profit Entities-Presentation of Financial Statements." As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the College's financial reporting entity for these differences.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

Pursuant to the provisions of GASB Statement No. 34, "Basic Financial Statements Management's Discussion and Analysis for State and Local Governments," as amended by GASB Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," effective for the College's year ended June 30, 2003, the full scope of the College's activities is considered to be a single business-type activity (BTA) and, accordingly, is reported within a single column in the basic financial statements.

Budgets

Budgets are prepared on the same basis of accounting except that capital assets acquired are recorded as expenses and depreciation is not recorded.

Cash and Cash Equivalents

Cash equivalents include highly liquid temporary investments with original maturities of three months or less, readily convertible to known amounts of cash.

Investments

Investments are reported at fair value.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Receivables

Receivables consist of tuition and fee charges to students and charges for auxiliary enterprises and auxiliary sales and services. Receivables also include amounts due from the federal government, state and local governments, private sources in connection with reimbursement of allowable expenditures made pursuant to contract and grants, and pledges that are verifiable, measurable and expected to be collected and available for expenditures for which the resource provider's conditions have been satisfied. Receivables are recorded net of estimated uncollectible amounts.

Inventories

Inventories are valued at the lower-of-cost or market value as determined by the first-in, first-out (FIFO) method with the exception of agricultural inventories, which are stated at market value less cost of disposal.

Bond Issue Costs

Bond issue costs are expenditures related to the issuance of bonds. These costs are amortized over the life of the related bond issues.

Capital Assets

Capital assets are stated at cost at date of acquisition or fair value at date of donation in the case of gifts. The College capitalizes assets that have a value or cost in excess of \$2,500 at the date of acquisition and an expected useful life of one or more years. Library books are expensed.

Depreciation is computed using the straight-line method over the estimated useful lives of assets. The following estimated useful lives are used to compute depreciation:

Buildings	40 years
Building improvements	20 years
Building content replacement	10 years
Office furniture	10 years
Heavy machinery	10 years
Equipment	7 years
Office equipment	3 years
Vehicles	3 years

Restricted Assets

Restricted assets represent assets whose use is restricted by external parties or by law through constitutional provisions or enabling legislation.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Compensated Absences

Vacation and personal leave meet the criteria in GASB Statement No. 16 and are included in accrued compensated absences. The criteria for accruing compensated absences are met when employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees through paid time off or some other means, such as cash at termination or retirement.

Noncurrent Liabilities

Noncurrent liabilities include accrued salaries for early retirement, deferred revenue, and bonds payable.

Bonds payable are reported net of unamortized premiums or discounts and deferred losses on refundings. The College amortizes bond premiums/discounts over the life of the bonds using the straight-line or effective interest method. The deferred losses on refundings are amortized over the life of the old debt or new debt (whichever is shorter) using the straight-line method. Insurance costs are expensed.

Net Assets

The College's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the College's total investment in capital assets, net of outstanding debt obligations related to those capital assets.

Restricted Net Assets - Nonexpendable

Nonexpendable restricted net assets include endowments and similar type assets whose use is limited by donors or other outside sources and, as a condition of the gift, the principal is to be maintained in perpetuity.

Restricted Net Assets - Expendable

Expendable restricted net assets include resources in which the College is legally or contractually obligated to spend the resources in accordance with restrictions imposed by external parties.

Unrestricted Net Assets

Unrestricted net assets include resources derived from student tuition and fees, sales and services, unrestricted gifts, and interest income.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Net Assets (Continued)

Restricted and unrestricted resources are tracked using a fund accounting system and are spent in accordance with established fund authorities. Fund authorities provide rules for the fund activity and are separately established for restricted and unrestricted activities. When both restricted and unrestricted funds are available for expenditure, the decision for funding is transactional based within the departmental management system in place at the College.

Scholarship Allowances

Student tuition and fee revenues and certain other revenues from College charges are reported net of scholarship allowances in the accompanying statement of revenues, expenses and changes in net assets. The scholarship allowance is the difference between the actual charge for goods and services provided by the College and the amount that is paid by students or third parties on the students' behalf. Student financial assistance grants, such as Pell grants and other federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the accompanying statement of revenues, expenses and changes in net assets. To the extent that revenues from these programs are used to satisfy tuition, fees and other charges, the College has recorded a scholarship allowance.

Revenue and Expense Recognition

The College presents its revenues and expenses as operating or nonoperating based on recognition definitions from GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." Operating activities are those activities that are necessary and essential to the mission of the College. Operating revenues include all charges to customers, grants received for student financial assistance, and interest earned on loans. Grants received for student financial assistance are considered operating revenues because they provide resources for student charges and such programs are necessary and essential to the mission of the College. Revenues from nonexchange transactions and state appropriations that represent subsidies or gifts to the College as well as investment income, are considered nonoperating since these are either investing capital or noncapital financing activities. Operating expenses are all expense transactions incurred other than those related to investing, capital, or noncapital financing activities. Revenues received for capital financing activities as well as related expenses, are considered neither operating nor nonoperating activities and are presented after nonoperating activities on the accompanying statements of revenues, expenses and changes in net assets.

Encumbrance Accounting

The College maintains an encumbrance system for tracking outstanding purchase orders and other commitments for materials or services not received during the fiscal year. Encumbrances do not constitute expenses or liabilities and are not reflected in these financial statements.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Restricted/Unrestricted Resource Priority

If both restricted and unrestricted resources are available to finance a program, restricted resources are used first unless the restricted resources require unrestricted resources to be used first.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

In certain instances, figures for the prior year have been reclassified to place them on a basis comparable with the current year.

NOTE 2. CASH AND INVESTMENTS

The College can invest, after proper consideration of the requirement for the availability of money, funds of the College in securities the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

Interest Rate Risk

The College does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest risk rates.

Credit Risk

In accordance with the College's investment policy, funds may be invested, within certain limits, in FDIC insured banks, U.S. Treasury and federal agencies, and certificates of deposit issued by FDIC insured banks.

Custodial Credit Risk - Deposits

Custodial credit risk for deposits of the College is the risk that the College's deposits would not be covered by depository insurance. Deposits were reflected in the accounts of the banks at \$27,689,497 as of June 30, 2012 and \$22,125,911 as of June 30, 2011. All of the bank balances for June 30, 2012 and 2011 were insured or fully collateralized.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The College has no custodial credit risk in its investment portfolio.

Concentration of Credit Risk

Investments at June 30, 2012 and 2011 are summarized as follows:

	2012 Fair Value	2011 Fair Value
Certificates of deposits	<u>2,050,376</u>	<u>10,900,000</u>

NOTE 3. PROPERTY TAX RECEIVABLE

Property taxes levied for the fiscal year ending June 30, 2012, were due December 31, 2011 and became delinquent in May and September of 2012. Property tax revenues, based on the assessed valuation and the levy set, are recognized in the current fiscal year even though part of the property tax revenue is not delinquent or collected until the following fiscal year. Property taxes are recognized net of the county collection fee of 1%. The assessed valuation and levies in cents per \$100 of assessed valuation for the fiscal year ended June 30 were as follows:

	2012	2011
Assessed valuation - August 2011 and 2010	17,866,985,068	16,906,309,239
Levy in cents per \$100 of assessed valuation		
General Fund	8.5253	8.8500
Capital Improvement Fund	<u>1.0000</u>	<u>1.0000</u>
Total	<u>9.5253</u>	<u>9.8500</u>

The amount of uncollected property taxes at June 30 were as follows:

	2012	2011
General Fund	6,999,961	6,467,506
Capital Improvement Fund	753,741	744,958
ADA Fund	-	-
Total	<u>7,753,702</u>	<u>7,212,464</u>

The following amounts, which are included in the uncollected property tax amounts, were held as cash by County Treasurers at June 30:

	2012	2011
General Fund	130,582	154,528
Capital Improvement Fund	15,296	17,347
ADA Fund	-	22
Total	<u>145,878</u>	<u>171,897</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30 were as follows:

	2012	2011
Federal nonexchange grants	166,252	434,019
State grants	1,470	1,012
Tuition and fees	804,628	779,433
Student House projects	89,880	204,128
Other	<u>381,702</u>	<u>341,805</u>
	1,443,932	1,760,397
Allowance for uncollectible accounts	<u>(53,000)</u>	<u>(38,000)</u>
Total accounts receivable, net	<u><u>1,390,932</u></u>	<u><u>1,722,397</u></u>

NOTE 5. INVENTORIES

Inventories at June 30 were as follows:

	2012	2011
Materials - Student House projects	63,513	57,520
Bookstore	714,678	475,197
Supplies	148,705	146,075
Livestock and grain	<u>164,490</u>	<u>154,150</u>
Total	<u><u>1,091,386</u></u>	<u><u>832,942</u></u>

NOTE 6. BOND ISSUE COSTS

Bond issue cost activity for the year ending June 30, 2012 is as follows:

	June 30, 2011	Additions	Deletions	June 30, 2012
Bond issue costs	164,100	48,680	75,000	137,780
Accumulated amortization	<u>(41,355)</u>	<u>(8,222)</u>	<u>(32,154)</u>	<u>(17,423)</u>
Bond issue costs, net	<u><u>122,745</u></u>	<u><u>40,458</u></u>	<u><u>42,846</u></u>	<u><u>120,357</u></u>

Bond issue cost activity for the year ending June 30, 2011 is as follows:

	June 30, 2010	Additions	Deletions	June 30, 2011
Bond issue costs	164,100	-	-	164,100
Accumulated amortization	<u>(33,330)</u>	<u>(8,025)</u>	-	<u>(41,355)</u>
Bond issue costs, net	<u><u>130,770</u></u>	<u><u>(8,025)</u></u>	-	<u><u>122,745</u></u>

Bond issue costs are amortized through the year 2028.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012, was as follows:

	June 30, 2011	Additions	Deletions	June 30, 2012
Capital assets not being depreciated				
Land	2,899,260	-	-	2,899,260
Land improvements	4,395,423	-	-	4,395,423
Construction in progress	144,731	884,699	489,457	539,973
Total	<u>7,439,414</u>	<u>884,699</u>	<u>489,457</u>	<u>7,834,656</u>
Capital assets being depreciated				
Buildings	60,747,601	489,457	-	61,237,058
Equipment	9,485,465	1,063,810	166,262	10,383,013
Total	<u>70,233,066</u>	<u>1,553,267</u>	<u>166,262</u>	<u>71,620,071</u>
Less accumulated depreciation				
Buildings	14,951,083	1,532,154	-	16,483,237
Equipment	5,947,667	1,116,683	135,484	6,928,866
Total	<u>20,898,750</u>	<u>2,648,837</u>	<u>135,484</u>	<u>23,412,103</u>
Capital assets, net	<u>56,773,730</u>	<u>(210,871)</u>	<u>520,235</u>	<u>56,042,624</u>

Capital asset activity for the fiscal year ended June 30, 2011, was as follows:

	June 30, 2010	Additions	Deletions	June 30, 2011
Capital assets not being depreciated				
Land	2,899,260	-	-	2,899,260
Land improvements	4,395,423	-	-	4,395,423
Construction in progress	11,337,808	2,682,021	13,875,098	144,731
Total	<u>18,632,491</u>	<u>2,682,021</u>	<u>13,875,098</u>	<u>7,439,414</u>
Capital assets being depreciated				
Buildings	46,872,502	13,875,099	-	60,747,601
Equipment	8,527,359	1,187,707	229,601	9,485,465
Total	<u>55,399,861</u>	<u>15,062,806</u>	<u>229,601</u>	<u>70,233,066</u>
Less accumulated depreciation				
Buildings	13,582,792	1,368,291	-	14,951,083
Equipment	5,200,248	935,479	188,060	5,947,667
Total	<u>18,783,040</u>	<u>2,303,770</u>	<u>188,060</u>	<u>20,898,750</u>
Capital assets, net	<u>55,249,312</u>	<u>15,441,057</u>	<u>13,916,639</u>	<u>56,773,730</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. ACCRUED SALARIES

Accrued salaries for the fiscal years ended June 30, 2012 and 2011 were composed of the following:

	2012	2011
Accrued salaries	1,101,372	1,077,416
Accrued compensated absences	819,923	737,499
	<u>1,921,295</u>	<u>1,814,915</u>
Accrued salaries - early retirement incentives		
Current	116,157	139,360
Long-term	30,609	28,285
	<u>146,766</u>	<u>167,645</u>

NOTE 9. LONG-TERM DEBT

Long-term debt consisted of the following at June 30, 2012:

On December 19, 1997, the College issued \$1,310,000 in Lease Rental Revenue Bonds, Series 1997. The proceeds of the bond issue were used to pay for construction costs for the Lifelong Learning Center. The bonds are payable solely from lease rental payments from tenants of the Center. Principal is due annually on December 1 in varying amounts beginning December 1, 1998 and ending December 1, 2017. Bonds bear interest at the rate of 4.15% - 5.75%.

On July 17, 2003, the College issued \$5,355,000 in Dormitory and Student Facilities Revenue and Refunding Bonds, Series 2003. The proceeds of the bond issue were used for construction costs for the new dormitory and student facilities. Principal is due annually on January 15 in varying amounts beginning January 15, 2005, and ending January 15, 2024. Bonds bear interest at the rate of 1.6% - 4.8%. Payments of principal and interest are to be paid by net revenues from the operation of student housing.

On May 5, 2008, the Corporation issued Series 2008A building bonds in the amount of \$5,165,000, the proceeds of which will be used to pay the cost of the construction of a new student services and administrative building. Principal is due annually on June 15 in varying amounts beginning June 15, 2009 and ending June 15, 2028. Bonds bear interest at the rate of 2.4% - 5.2%. Payments of principal and interest are to be paid by facilities fee revenues.

On December 30, 2008, the Corporation issued Series 2008B building bonds in the amount of \$2,935,000, the proceeds of which will be used to pay the cost of the construction of a new student services and administrative building. Principal is due annually on June 15 in varying amounts beginning June 15, 2011 and ending June 15, 2028. Bonds bear interest at the rate of 2.65% - 5.85%. Payments of principal and interest are to be paid by facilities fee revenues.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

On December 29, 2009, the Corporation issued Series 2009 Revenue Note in the maximum drawable principal amount of \$5,000,000. The proceeds of which have been used to pay the cost of construction of a College of Nursing building for the College. Principal is due on December 29, 2013. The Note bears interest at the rate of 2.57% and is payable on January 15, April 15, July 15, and October 15 of each year, beginning January 15, 2010 and ending December 29, 2013. The Note was sold by the Corporation to the College whom took possession of the Series 2009 Revenue Note on December 29, 2009. The Note is guaranteed with pledges from the Foundation whom has agreed to immediately assign all monies when received to the College for the application to the interest and principal of the Series 2009 Revenue Note. The Corporation had a balance of \$- 0 - and \$- 0 - for 2012 and 2011 respectively.

On May 11, 2012, the College issued \$3,355,000 in Limited Tax and Dormitory Revenue Refunding Bonds, Series 2012. The proceeds of the bond issue were used to refund the Dormitory and Student Facilities Revenue and Refunding Bonds, Series 2003. Principal is due annually on January 15 in varying amounts beginning January 15, 2013, and ending January 15, 2024. Bonds bear interest at the rate of 0.30% - 2.45%. Payments of principal and interest are to be paid by net revenues from the operation of student housing.

Long-term debt activity for the fiscal year ended June 30, 2012 was as follows:

	June 30, 2011			June 30, 2012	
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bond and notes payable					
1997 lease rental revenue bond	780,000	-	70,000	710,000	80,000
2003 dormitory revenue bond	3,985,000	-	3,985,000	-	-
2012 dormitory refunding bonds	-	3,355,000	-	3,355,000	165,000
2008 Welcome Center revenue bond	7,420,000	-	290,000	7,130,000	300,000
2003 dormitory loss on refunding	-	(111,416)	398	(111,018)	(9,550)
Total long-term debt	<u>12,185,000</u>	<u>3,243,584</u>	<u>4,345,398</u>	<u>11,083,982</u>	<u>535,450</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Long-term debt activity for the fiscal year ended June 30, 2011, was as follows:

	June 30, 2010 Beginning Balance	Additions	Reductions	June 30, 2011 Ending Balance	Current Portion
Bond and notes payable					
1997 lease rental revenue bond	845,000	-	65,000	780,000	70,000
2003 dormitory revenue bond	4,195,000	-	210,000	3,985,000	220,000
2008 Welcome Center revenue bond	7,700,000	-	280,000	7,420,000	290,000
2009 Note College of Nursing	<u>1,752,378</u>	<u>1,560,662</u>	<u>3,313,040</u>	-	-
Total long-term debt	<u>14,492,378</u>	<u>1,560,662</u>	<u>3,868,040</u>	<u>12,185,000</u>	<u>580,000</u>

Year	Lease Rental Revenue Bonds Principal	Dormitory and Student Facilities Revenue Bonds Principal	Loss on Refunding Principal	Welcome Center Revenue Bonds A and B Principal	Interest	Total
	2013	85,000	165,000	(9,550)	300,000	347,197
2014	90,000	280,000	(9,550)	310,000	336,473	1,006,923
2015	100,000	280,000	(9,550)	320,000	324,847	1,015,297
2016	110,000	280,000	(9,550)	335,000	312,288	1,027,738
2017 - 2021	245,000	1,450,000	(47,750)	1,890,000	1,329,615	4,866,865
2022 - 2026	-	900,000	(25,068)	2,395,000	815,522	4,085,454
2027 - 2029	-	-	-	<u>1,580,000</u>	<u>139,880</u>	<u>1,719,880</u>
	<u>630,000</u>	<u>3,355,000</u>	<u>(111,018)</u>	<u>7,130,000</u>	<u>3,605,822</u>	<u>14,609,804</u>

Current Refunding

In June 2012, the College issued Dorm Refunding Revenue Bonds Series 2012 of \$3,355,000 with interest rates of 0.30 to 2.45% and called the outstanding 2003 revenue bonds. As a result of the refunding, the College reduced its total debt service requirements by \$778,679, which resulted in an economic gain (difference between the present value of the debt service payments on the old debt and the new debt) of approximately \$581,099. The difference between the new debt incurred and the refunding costs over the net carrying amount of the old debt resulted in a book loss which is amortized over the remaining life of the new bonds through interest expense. The unamortized book loss is accounted for as a reduction of the carrying amount of the new debt. The Series 2012 bonds are due serially through 2024 with interest payable semiannually. Revenues and earnings, including all improvements and additions of the College's revenues, are pledged as security for the bonds.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFERRED REVENUE

Deferred revenue for the fiscal years ended June 30, 2012 and 2011 were composed of the following:

	2012	2011
Current		
Deferred tuition and fees	146,850	229,449
Deferred grant revenue	1,223	(237)
Deferred rent	25,245	35,101
Total current	<u>173,318</u>	<u>264,313</u>
Noncurrent		
Deferred rent	<u>111,499</u>	<u>136,744</u>
Total deferred revenue	<u>284,817</u>	<u>401,057</u>

NOTE 11. EARLY RETIREMENT PROGRAM

The College established an early retirement program during the year ended June 30, 1994, for eligible employees to provide an incentive for early separation from the College. Generally, only employees working at least half time and enrolled in the College retirement plan may participate. Further, eligible employees must be from the ages of 55 to 64, have a minimum of 15 years of service, and meet certain other eligibility requirements. Approved participants receive a stipend based upon years of service and their age.

The following is a summary of plan activity.

	2012	2011
Assets		
Cash	<u>1,323,267</u>	<u>1,463,559</u>
Liability - stipends due participants	<u>146,766</u>	<u>167,645</u>
Fund Balance		
Beginning fund balance	1,295,914	1,394,068
Investment income	4,242	9,428
Approved retiree stipends	(123,655)	(107,582)
Ending fund balance	<u>1,176,501</u>	<u>1,295,914</u>
Total liabilities and fund balance	<u>1,323,267</u>	<u>1,463,559</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 12. SCHOLARSHIP ALLOWANCES

Scholarship allowances consist of the following:

1. Tuition waivers, institutional
2. Tuition waivers, statutory (reserves and war orphan)
3. Grant funds (PELL, ACG, SEOG and Nebraska State Grant) credited to student accounts to offset tuition, fees, room and board, and bookstore charges.

Scholarship allowances for fiscal year ended June 30 were as follows:

	2012	2011
Tuition and fees	2,922,042	2,986,007
Room and board	637,046	613,968
Bookstore	338,313	267,227
	<u>3,897,401</u>	<u>3,867,202</u>

NOTE 13. EXPENSES BY FUNCTIONAL CATEGORY

Expenses for the financial statements are presented by natural classifications (personnel services, operating expense, travel and expensed capital assets). Both NACUBO and GASB have suggested that for historical purposes expenses also be presented by functional classifications. Expenses by functional classification for the fiscal year ended June 30 are as follows:

	2012	2011
Education and general		
Instruction	14,734,886	14,614,276
Academic support	4,153,413	3,978,772
Student services	2,199,423	2,104,678
Institutional support	8,523,753	8,074,356
Physical plant	3,227,899	3,372,654
Depreciation/amortization	2,657,061	2,311,795
Student financial aid	2,925,697	3,225,099
Auxiliary enterprises	4,734,652	4,429,168
Total expenses	<u>43,156,784</u>	<u>42,110,798</u>

NOTE 14. LEASES

The College has entered into twenty (20) year leases with three tenants of the Lifelong Learning Center during the year ended June 30, 1998. One tenant prepaid the entire twenty year lease amount of \$504,000. The prepaid rent is amortized to income over the term of the lease. Income recognized during the year was \$25,245 and the balance of the prepaid lease at June 30, 2012 and 2011 was \$136,744 and \$168,989 and is included in deferred revenue on the statement of net assets.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 14. LEASES (Continued)

Future minimum lease income for the other two leases are as follows:

2013	106,917
2014	109,055
2015	111,237
2016	113,461
2017 - 2018	174,169
	614,839

The remaining tenants have signed annual leases, which are renewable for twenty years upon agreement of both parties.

NOTE 15. RETIREMENT PLAN

The College provides pension benefits for its employees through a defined contribution pension plan for all full-time employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. The plan requires contributions to be made by eligible employees at an optional rate of 6.00%, 7.00% or 8.00% of compensation which are matched by the College. Contributions begin following the first day of employment and said contributions are mandatory for eligible staff.

The College's total payroll, covered payroll, contributions and contributions as a percentage of total payroll for the year ended June 30, 2012 and 2011 are as follows:

	2012	2011
Total payroll	21,274,295	20,239,558
Covered payroll	16,351,747	15,643,397
Employer contributions	1,260,703	1,207,149
Employer contributions as a percentage of covered payroll	7.71%	7.72%

NOTE 16. ENCUMBRANCES

The College maintains an encumbrance system for tracking outstanding purchase orders and other commitments for materials or services not received during the fiscal year. Encumbrances amounted to \$909,807 at June 30, 2012 and \$930,659 at June 30, 2011. Encumbrances do not constitute expenses or liabilities and are not reflected in these financial statements.

NOTE 17. COMMITMENTS

As of June 30, 2012, the College had commitments of \$2,104,705 with respect to various incomplete construction contracts.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 18. RELATED PARTIES

The College is the beneficiary of a Foundation, which provides support for the College by way of scholarships and other direct resources. The College contracts to provide the Foundation with limited services and office space without charge in exchange for the support the College receives. No equipment and supplies were provided to the College by the Foundation during 2012 and 2011. Northeast Community College Area donates staff and facilities to the Foundation. The fair value of this donation has not been included in the receipts and disbursements.

During the College's years ended June 30, 2012 and 2011, the Foundation distributed \$1,335,515 and \$2,629,212, respectively, to the College for both restricted and unrestricted purposes. The distributions during the year ended June 30, 2012 includes \$29,025 for the College Center building, \$1,150,028 for the College of Nursing building, \$26,595 for various other program support and \$129,867 for scholarships. For the year ended June 30, 2011, the distributions include \$106,129 for the College Center building, \$2,360,863 for the College of Nursing building, \$31,717 for various other program support and \$130,503 for scholarships.

NOTE 19. BUDGET PROCESS

Prior to August 1, the College's management and Board of Governors prepared a proposed operating budget on the cash basis for the General, Restricted and Plant Funds for the fiscal year commencing July 1. The budget includes proposed expenditures and the means of financing them.

Public hearings are conducted at the September Board meeting to obtain taxpayer comments. After the public hearings, the budget is legally adopted by the Board of Governors at the September Board meeting.

Total expenditures may not legally exceed total appropriations and appropriations lapse at year end.

NOTE 20. RISK MANAGEMENT

The College is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for employee group health and accident benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The College has joined with five of the other Nebraska community colleges to form the Nebraska Community College Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for its members.

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 20. RISK MANAGEMENT (Continued)

The College pays an annual contribution to the Trust for its pooled self-insurance coverage of property liability, workers' compensation, and associated excess coverages. The Trust self-insures to various levels for all categories of covered risk and purchases excess coverage for claims in excess of the self-insured limits. If the Loss Fund is exhausted, the Colleges may be assessed for additional costs.

The insurance year ended June 30, 2012 was the Trust's seventeenth year of operation. In May 2011, the Board of Directors of the Trust declared a dividend to be used as additional contributions to increase the Loss Fund for potential losses in the amount of \$500,000 for the 2010 insurance year and \$200,000 for the 2011 insurance year. The College anticipates no future liabilities for additional incurred losses for all previous years.

NOTE 21. SEGMENT DISCLOSURE

The College issued the 1997 series revenue bonds to construct a learning center. The Lifelong Learning Center provides a facility for students and the public. The College issued the 2003 Series Revenue Bonds to construct an addition to the dormitory complex for student living. The College issued the 2008 series revenue bonds to construct the Welcome Center. Summary financial information for each facility is presented below.

Condensed Statement of Net Assets

	<u>1997 Series</u>		<u>2003 Series</u>	
	Lifelong Learning Center		Dorm Addition	
	2012	2011	2012	2011
<b>Assets</b>				
Current assets	113,152	116,110	-	1,007,711
Capital assets	<u>2,803,404</u>	<u>2,911,104</u>	-	<u>4,984,634</u>
Total assets	<u>2,916,556</u>	<u>3,027,214</u>	-	<u>5,992,345</u>
<b>Liabilities</b>				
Current liabilities	83,254	75,972	-	407,563
Noncurrent liabilities	<u>630,000</u>	<u>710,000</u>	-	<u>3,765,000</u>
Total liabilities	<u>713,254</u>	<u>785,972</u>	-	<u>4,172,563</u>
<b>Net assets</b>				
Invested in capital assets, net of related debt	2,093,404	2,131,104	-	999,634
Restricted	109,898	110,138	-	584,358
Unrestricted	-	-	-	235,790
Total net assets	<u>2,203,302</u>	<u>2,241,242</u>	-	<u>1,819,782</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 21. SEGMENT DISCLOSURE (Continued)

Condensed Statement of Net Assets (Continued)

	<u>2012 Series</u>		<u>2008 Series</u>	
	Dorm Refunding		Welcome Center	
	2012	2011	2012	2011
<b>Assets</b>				
Current assets	634,220	-	439,820	439,794
Capital assets	<u>4,815,780</u>	-	<u>9,224,063</u>	<u>9,471,632</u>
Total assets	<u>5,450,000</u>	-	<u>9,663,883</u>	<u>9,911,426</u>
<b>Liabilities</b>				
Current liabilities	307,212	-	314,467	304,874
Noncurrent liabilities	<u>3,088,532</u>	-	<u>6,830,000</u>	<u>7,130,000</u>
Total liabilities	<u>3,395,744</u>	-	<u>7,144,467</u>	<u>7,434,874</u>
<b>Net assets</b>				
Invested in capital assets, net of related debt	1,571,798	-	2,094,063	2,051,632
Restricted	144,656	-	425,353	424,920
Unrestricted	<u>337,802</u>	-	-	-
Total net assets	<u>2,054,256</u>	-	<u>2,519,416</u>	<u>2,476,552</u>

Condensed Statement of Revenues, Expenses and Changes in Net Assets

	<u>1997 Series</u>		<u>2003 Series</u>	
	Lifelong Learning Center		Dorm Addition	
	2012	2011	2012	2011
Operating revenues (pledged against bonds)	112,772	111,537	-	1,028,869
Depreciation expense	(107,700)	(107,700)	-	(174,490)
Other operating expense	<u>(1,000)</u>	<u>(1,000)</u>	-	<u>(234,264)</u>
Operating income (loss)	4,072	2,837	-	620,115
<b>Nonoperating revenue (expense)</b>				
Other nonoperating revenue (expense)	-	-	-	-
Investment income	-	-	-	55
Interest expense	<u>(42,012)</u>	<u>(45,783)</u>	-	<u>(177,183)</u>
Change in net assets	(37,940)	(42,946)	-	442,987
Beginning net assets	<u>2,241,242</u>	<u>2,284,188</u>	-	<u>1,376,795</u>
Ending net assets	<u>2,203,302</u>	<u>2,241,242</u>	-	<u>1,819,782</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 21. SEGMENT DISCLOSURE (Continued)

Condensed Statement of Revenues, Expenses and Changes in Net Assets  
(Continued)

	2012 Series		2008 Series	
	Dorm Refunding		Welcome Center	
	2012	2011	2012	2011
Operating revenues (pledged against bonds)	1,123,861	-	-	-
Depreciation expense	(174,687)	-	(247,568)	(247,568)
Other operating expense	<u>(552,258)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	396,916	-	(247,568)	(247,568)
Nonoperating revenue (expense)				
Other nonoperating revenue (expense)	-	-	646,985	835,204
Investment income	38	-	24	37
Interest expense	<u>(162,480)</u>	<u>-</u>	<u>(356,577)</u>	<u>(365,236)</u>
Change in net assets	234,474	-	42,864	222,437
Beginning net assets	<u>1,819,782</u>	<u>-</u>	<u>2,476,552</u>	<u>2,254,115</u>
Ending net assets	<u>2,054,256</u>	<u>-</u>	<u>2,519,416</u>	<u>2,476,552</u>

Condensed Statement of Cash Flows

	1997 Series		2003 Series	
	Lifelong Learning Center		Dorm Addition	
	2012	2011	2012	2011
Net cash provided by (used in):				
Operating activities	(2,958)	536	-	373,491
Capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease)	(2,958)	536	-	373,491
Beginning cash and cash equivalents	<u>116,110</u>	<u>115,574</u>	<u>-</u>	<u>634,220</u>
Ending cash and cash equivalents	<u>113,152</u>	<u>116,110</u>	<u>-</u>	<u>1,007,711</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO FINANCIAL STATEMENTS

NOTE 21. SEGMENT DISCLOSURE (Continued)

Condensed Statement of Cash Flows

	2012 Series		2008 Series	
	Dorm Refunding 2012	2011	Welcome Center 2012	2011
Net cash provided by (used in):				
Operating activities	91,558	-	-	-
Capital and related financing activities	-	-	26	40
Net increase (decrease)	91,558	-	26	40
Beginning cash and cash equivalents	542,662	-	439,794	439,754
Ending cash and cash equivalents	634,220	-	439,820	439,794

NOTE 22. JOINT VENTURE

The College entered into a joint-venture with Wayne State College to build and operate the College Center in South Sioux City, Nebraska. Now completed, the College Center offers classes from both Northeast Community College and Wayne State College.

The College administers the accounts payable related to operation of the building. The College submits requests for reimbursement to Wayne State College for a portion of the total cost at a rate agreed upon by the College Center Administrative Council.

The College is responsible for operation and maintenance costs. Wayne State College will reimburse the College for the operation and maintenance costs through June 30, 2015. Subsequent years' operation and maintenance costs shall be prorated annually based on each College's percentage of total annual student semester credit hours generated at the College Center during the prior year.

NOTE 23. SUBSEQUENT EVENT

Advance Refunding

On August 1, 2012, the College issued \$2,550,000 in Welcome Center revenue refunding bonds with interest rates ranging between 0.40% and 2.30%. The College issued the bonds to advance refund the outstanding 2008B Welcome Center revenue bonds with interest rates ranging between 3.60% and 5.85%. The College used the net proceeds along with other resources to purchase U.S. Government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2008B series bonds. As a result, that portion of the 2008B series bonds is considered defeased, and the College has removed the liability from its accounts. The advance refunding reduced total debt service payments over the next 5 years by \$857,440. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$721,599.

In preparing the financial statements, the College has evaluated events and transaction for potential recognition or disclosure through October 4, 2012, the date the financial statements were available to be issued.

ACCOMPANYING INFORMATION

NORTHEAST COMMUNITY COLLEGE AREA  
 SCHEDULES OF GENERAL FUND  
 REVENUES - BUDGETARY BASIS  
 YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
State aid	12,180,827	12,784,454
Property taxes	15,828,418	14,888,154
Tuition	7,554,582	7,403,037
Other income	151,343	100,761
(Add to)/use cash reserves	<u>(1,482,970)</u>	<u>(1,718,719)</u>
Subtotal General Fund Revenues	<u>34,232,200</u>	<u>33,457,687</u>

The revenues in this schedule are presented on the same basis as the College's General Fund budget which is not a generally accepted basis of accounting. In particular, tuition is not reduced for scholarship allowances from grants and other funds.

PROPERTY VALUATION AND PROPERTY TAX REVENUE

The property valuation for Northeast Community College Area as reported by the County Assessor in late August 2011 for use in property tax revenue for June 30, 2012 was \$17,866,985,068. The General Fund property tax rate for June 30, 2012 is 8.5253 cents per \$100 of valuation.

The property valuation for Northeast Community College Area as reported by the County Assessor in late August 2010 for use in property tax revenue for June 30, 2011 was \$16,906,309,239. The General Fund property tax rate for June 30, 2011 is 8.8500 cents per \$100 of valuation.

NORTHEAST COMMUNITY COLLEGE AREA  
SCHEDULES OF GENERAL FUND  
EXPENDITURES - BUDGETARY BASIS  
YEARS ENDED JUNE 30, 2012 AND 2011

Program Classification Structure	2012	2011
1 Instruction		
Personnel services	11,633,299	11,279,494
Operating expenses	1,061,743	1,145,321
Supplies and materials	545,363	484,550
Travel	212,381	154,401
Capital outlay	<u>745,829</u>	<u>755,234</u>
	<u>14,198,615</u>	<u>13,819,000</u>
4 Academic Support		
Personnel services	3,223,180	2,977,190
Operating expenses	400,448	510,140
Supplies and materials	51,339	88,132
Travel	48,634	43,022
Capital outlay	<u>72,985</u>	<u>94,251</u>
	<u>3,796,586</u>	<u>3,712,735</u>
5 Student Services		
Personnel services	1,427,757	1,380,143
Operating expenses	242,439	214,309
Supplies and materials	52,639	64,649
Travel	52,962	37,441
Capital outlay	<u>20,617</u>	<u>14,559</u>
	<u>1,796,414</u>	<u>1,711,101</u>
6 Institutional Support		
Personnel services	5,775,634	5,467,347
Operating expenses	3,936,121	4,370,423
Supplies and materials	93,836	98,758
Travel	112,811	90,388
Capital outlay	<u>145,301</u>	<u>213,264</u>
	<u>10,063,703</u>	<u>10,240,180</u>
7 Physical Plant Operation		
Personnel services	1,993,491	2,088,666
Operating expenses	1,981,471	1,511,033
Supplies and materials	275,430	261,272
Travel	807	2,895
Capital outlay	<u>125,683</u>	<u>110,805</u>
	<u>4,376,882</u>	<u>3,974,671</u>

NORTHEAST COMMUNITY COLLEGE AREA  
 SCHEDULES OF GENERAL FUND  
 EXPENDITURES - BUDGETARY BASIS  
 YEARS ENDED JUNE 30, 2012 AND 2011

Program Classification Structure	2012	2011
Grand Total for College		
Personnel services	24,053,361	23,192,840
Operating expenses	7,622,222	7,751,226
Supplies and materials	1,018,607	997,361
Travel	427,595	328,147
Capital outlay	1,110,415	1,188,113
Total expenditures	<u>34,232,200</u>	<u>33,457,687</u>
Transfers	<u>          -</u>	<u>          -</u>
Total fund deductions	<u>34,232,200</u>	<u>33,457,687</u>

The expenditures in this schedule are presented on the same basis as the College's General Fund budget which is not a generally accepted basis of accounting. In particular, capital outlay is shown as an expense.

NORTHEAST COMMUNITY COLLEGE AREA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Direct payments			
Student Financial Assistance Programs			
Federal Pell Grant	84.063		5,761,925
Federal Direct Student Loans	84.268		8,263,769
Federal Supplemental Educational Opportunity Grants	84.007		55,016
Federal Work Study Program	84.033		<u>56,831</u>
			<u>14,137,541</u>
Direct payments			
Fund for the Improvement of Postsecondary Education Grant	84.116Z		<u>46,297</u>
Direct payments			
Higher Education - Institutional Aid	84.031A		<u>404,921</u>
Pass-through Nebraska State Department of Education			
Adult Education - Basic Grants to States	84.002A	12-2AEF-14-00-943000 12-2AEE-14-00-943000 12-2AES-14-00-943000 12-2AEW-14-00-943000	255,501
Career and Technical Education - Basic Grants to States	84.048	60-094-3000-99	<u>231,063</u>
			<u>486,564</u>
Pass-through Nebraska State Post Secondary Education Commission			
College Access Challenge Grant Program	84.378A	N/A	<u>135,478</u>
Pass-through Metro Community College			
ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	94-7000-248-C-12-11	<u>4,108</u>
Total U.S. Department of Education			<u>15,214,909</u>

NORTHEAST COMMUNITY COLLEGE AREA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>National Science Foundation</u>			
Pass-through University of Nebraska Education and Human Resources	47.076	AACC-138700-05 25-1101-0009-105	<u>88,492</u>
<u>U.S. Department of Energy</u>			
Pass-through Southeast Community College ARRA - State Energy Program, Recovery Act	81.041	54-855-8556	<u>304,947</u>
<u>U.S. Department of Health</u>			
Pass-through NE Behavioral Health System - Region IV Substance Abuse Prevention and Treatment Block Grant	93.959	N/A	<u>2,500</u>
<u>U.S. Department of Transportation</u>			
Pass-through University of Nebraska State and Community Highway Safety	20.6	402-1106	<u>1,688</u>
<u>U.S. Department of Labor</u>			
Pass-through Nebraska State Department of Education Incentive Grants - WIA Section 503	17.267	12-2AEW-14-00-943000	<u>50,801</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>15,663,337</u>

NORTHEAST COMMUNITY COLLEGE AREA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Northeast Community College Area and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2. SUBRECIPIENTS

The College provided no federal awards to subrecipients for the year ended June 30, 2012.

DANA F. COLE & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Board of Governors  
Northeast Community College Area  
Norfolk, Nebraska

We have audited the financial statements of Northeast Community College Area, as of and for the year ended June 30, 2012, which collectively comprise the Northeast Community College Area's basic financial statements and have issued our report thereon dated October 5, 2012. We conducted our audit 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 Financial Reporting

Management of Northeast Community College Area is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Northeast Community College Area's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Northeast Community College Area's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Northeast Community College Area's internal control over financial 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected on a timely basis.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Community College Area's financial 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 financial 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 that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the governing body, administration, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dana J Cole + Company, LLP

Grand Island, Nebraska  
October 5, 2012

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Governors  
Northeast Community College Area  
Norfolk, Nebraska

Compliance

We have audited the compliance of Northeast Community College Area with the types of compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 "Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2012. Northeast Community College Area's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of Northeast Community College Area's administration. Our responsibility is to express an opinion on Northeast Community College Area's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northeast Community College Area's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Northeast Community College Area's compliance with those requirements.

In our opinion, Northeast Community College Area complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2012-1 and 2012-2.

## Internal Control Over Compliance

The administration of Northeast Community College Area is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Northeast Community College Area's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northeast Community College Area's internal control over compliance.

A deficiency in internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

Northeast Community College Area's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Northeast Community College Area's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the governing body, administration, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dana & Cole + Company, LLP

Grand Island, Nebraska  
October 5, 2012

NORTHEAST COMMUNITY COLLEGE AREA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2010

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_ Yes X No

Noncompliance matter to the financial statements disclosed: \_\_\_ Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_ Yes X No

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133: X Yes \_\_\_ No

Identification of major programs: CFDA No.

Student Financial Assistance Programs	
Federal Pell Grant Program	84.063
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work Study Program	84.033
Federal Direct Student Loans	84.268
Adult Education - Basic Grants to States	84.002A
ARRA - State Energy Program, Recovery Act	81.041

NORTHEAST COMMUNITY COLLEGE AREA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2011

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as a low-risk auditee?	<u> X </u> Yes ___ No

SECTION II. FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2012-1 DAVIS BACON ACT - 81.041 ARRA - STATE ENERGY PROGRAM,  
RECOVERY ACT

Condition

During the grant period, weekly submission of certified payrolls were not obtained from the contractor. Instead, they were all obtained at once near the end of the grant period.

Criteria

Per 29 CFR 5.5, the non-federal entity administering grant funds that are subject to the Davis Bacon Act requirements must disclose the prevailing wage rate clause in the agreement and must receive weekly, submitted certified payrolls.

Questioned Costs

None.

Effect

The possibility of employees from the contractor being paid less than the prevailing wage could exist.

Recommendation

We recommend that the College directly inform contractors that are paid with federal funding that they are subject to the Davis Bacon Act and that certified payrolls are to be submitted each week.

Management's Response

The College has identified the need to receive certified payrolls and did prior to the end of the grant. In addition, the College will ensure weekly submissions of certified payrolls are received from any future federal grants.

NORTHEAST COMMUNITY COLLEGE AREA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2012-2 REPORTING - ADULT EDUCATION - BASIC GRANTS TO STATES

Condition

Expenditures from another agency were included with expenditures for this program for purposes of the Schedule of Expenditures of Federal Awards.

Criteria

Per OMB Circular A-133, the Schedule of Expenditures of Federal Awards are to separately list all federal awards expended by CFDA number and by Agency.

Questioned Costs

None.

Effect

Incorrect reporting of federal programs could have an effect on the determination of major programs and lead to improper reporting to federal agencies and/or pass-through entities.

Recommendation

We recommend that the College perform a review of grant awards to ensure that all CFDA numbers agree with the grant agreements and for those grant agreements where the number is not identified, we recommend to contact the grant administrator from which funding is received to confirm the CFDA number.

Management's Response

The College will ensure proper reporting in future periods by comparisons to grant awards and direct communication with grant administrators as recommended by the auditors.

NORTHEAST COMMUNITY COLLEGE AREA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2012

2011-1 84.063 - PELL AWARDING

One student was identified as being improperly awarded Pell and ACG funds. We recommended that the College perform a review of student awards and to repay the Department of Education for the over award. The College has repaid such amounts and changed its financial aid packaging software to assist with reviewing student awards. During the year ended June 30, 2012, all tested students from our sample were properly awarded.



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801 East Benjamin Avenue • P.O. Box 469  
Norfolk, Nebraska • 68702-0469  
(402) 371-2020 • (800) 348-9033  
fax: (402) 844-7400 • [northeast.edu](http://northeast.edu)

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May 22, 2013

Ms. Carolyn J. Small  
Postsecondary Registration Administrator  
Iowa College Student Aid Commission  
603 E. 12<sup>th</sup> St. FL 5th  
Des Moines, IA 50319

Dear Ms. Small:

Northeast Community College is a public two year community college established by the State of Nebraska, within the framework established by the Nebraska Coordinating Commission for Post-Secondary Education, and governed by an eleven member locally elected Board of Governors. Northeast is accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools. The Higher Learning Commission has reviewed Northeast Community College's distance learning program and approved Northeast to offer up to 100% of the total degree programs through distance education.

Northeast Community College offers classes on a face-two-face basis at its campus in Norfolk, Nebraska and it's three education centers in O'Neill, South Sioux City, and West Point, Nebraska. In addition it offers a number of classes and eleven degree programs totally online.

The application for Northeast Community College to offer post-secondary classes in the state of Iowa is enclosed with this letter. Northeast is committed to quality online delivery of courses and degree programs and agrees to "teach out" or provide alternatives for students to complete their program at other institutions in the unlikely situation that Northeast Community College closes one of the programs offered online.

Should you need additional information about Northeast Community College or this application, please contact Wayne Erickson, Dean of Institutional Advancement, by email ([wayne@northeast.edu](mailto:wayne@northeast.edu)), phone (402-844-7244) or mail P.O. Box 469, Norfolk, NE 68702.

Sincerely,

A handwritten signature in black ink that reads "Michael R. Chipps".

Michael R. Chipps, Ph.D.  
President  
Northeast Community College



## The Higher Learning Commission

30 North LaSalle Street, Suite 2400 | Chicago, Illinois 60602-2504 | 312-263-0456  
800-621-7440 | FAX: 312-263-7462 | www.ncahigherlearningcommission.org

### STATEMENT OF AFFILIATION STATUS

NORTHEAST COMMUNITY COLLEGE  
801 E. Benjamin Ave. P.O. Box 469  
Norfolk, NE 68702-0469

*Affiliation Status:* Candidate: 1975  
Accreditation: (1979- .)

PEAQ PARTICIPANT

#### Nature of Organization

*Legal Status:* Public  
*Degrees Awarded:* A

#### Conditions of Affiliation:

*Stipulations on Affiliation Status:* None.  
*Approval of New Degree Sites:* The Commission's Streamlined Review Process is only available for offering existing degree programs at new sites in the institution's service area.  
*Approval of Distance Education Degrees:* No prior Commission approval required.  
*Reports Required:* None.  
*Other Visits Scheduled:* None.

#### Summary of Commission Review

*Year of Last Comprehensive Evaluation:* 2003 - 2004  
*Year for Next Comprehensive Evaluation:* 2013 - 2014  
*Date of Last Action:* 04/25/2007

#### *Name Change:*

Northeast Nebraska Technical Community College to Northeast Technical Community College to Northeast Community College (6/1/86)

ORGANIZATIONAL PROFILE

NORTHEAST COMMUNITY COLLEGE

801 E. Burlington Ave., P.O. Box 489

Montpelier, VT 05601-0489

Administrative (for department)

1999

The Commission is preparing a new data collection policy statement and guidance program. Therefore, the data on this page for certifications from the prior year. The current year data on certifications will be posted after May 1, 2009.

Post-graduate	0	0
Other Undergraduate	0	0
First Associate	21	113

Total Enrollment (All C Post): 042442003

730

Distance Education Certificates and Degrees (All C Post): 042442008

Course I counts: None



## ORGANIZATIONAL PROFILE

NORTHEAST COMMUNITY COLLEGE  
801 E. Benjamin Ave. P.O. Box 469  
Norfolk, NE 68702-0469

### Enrollment Demographics (by headcount) (HLC Posted: 04/24/2008)

	<u>Full-Time</u>	<u>Part-Time</u>
Undergraduate:	2069	3080
Graduate:	0	0
Post-baccalaureate First Professional:	0	0
Non-Credit headcount:	7925	

### Educational Programs (HLC Posted: 04/24/2008)

		<u>Program Distribution</u>	<u>Degrees Awarded</u>
Leading to Undergraduate degrees:	Associate	25	714
	Bachelors	0	0
Leading to Graduate degrees:	Masters	0	0
	Specialist	0	0
	First Professional	0	0
	Doctoral	0	0

### Certificate Programs:

*The Commission is implementing a new data collection policy related to certificate programs. Therefore, the data currently shown for certificates is from the prior year. The current year data on certificates will be posted after May 1, 2009.*

Pre-Associate	21	113
Other Undergraduate	0	0
Post-baccalaureate	0	0

### Dual Enrollment (HLC Posted: 04/24/2008)

Headcount in all dual enrollment (high school) 750

### Off-Campus Activities (HLC Posted: 04/24/2008)

In-State:	Campuses:	None
	Sites:	O'Neill (O'Neill Education Center) ; South Sioux City (South Sioux City Education Center) ; West Point (West Point Education Center)
	Course Locations:	54
Out-of-State:	Campuses:	None
	Sites:	None
	Course Locations:	Yankton, SD (Regional Technical Education Center) ; Torrington, WY (City of Torrington)
Out-of-U.S.:	Campuses:	None
	Sites:	None
	Course Locations:	None

### Distance Education Certificate and Degree (HLC Posted: 04/24/2008)

Applications are kept on file six months. If another position that interests you opens during those six months, contact human resources to activate your application.

Lofton

I. Please answer all questions completely. The more information you provide about your qualifications, abilities and experience, the better we will be able to process your application. If you need help to complete this application, please request assistance from a member of the human resources staff. We will be pleased to assist you. If additional space is needed in any section, please attach (a) separate sheet(s).

DEC - 5 2011

Name (Last, First, Middle) Lofton, Laura Ann		Social Security Number 398-66-0837	
Address (Street or Box Number) 1650 Plum Creek Rd.		City & State Sioux City, IA	Zip Code 51103
Home Phone 414-526-7357		Business Phone	

Position(s) for which application is made: *Adjunct Elementary Art Instructor; ESL Instructor; Adult Education Classroom/Teacher Aide*

What type of employment are you most interested in? (Check all that apply)

- |   |   |  |   |
|---|---|--|---|
| <input checked="" type="checkbox"/> Regular     | <input checked="" type="checkbox"/> Part-time hours                   | <input checked="" type="checkbox"/> Day hours                | <input checked="" type="checkbox"/> Faculty                 |
| <input checked="" type="checkbox"/> Temporary   | Hours available _____   | <input checked="" type="checkbox"/> Night hours              | <input checked="" type="checkbox"/> Professional/Managerial |
| <input checked="" type="checkbox"/> Summer only | <input checked="" type="checkbox"/> Year-round employment             | <input checked="" type="checkbox"/> Weekends                 | <input checked="" type="checkbox"/> Non-faculty             |
| <input checked="" type="checkbox"/> Full-time   | <input checked="" type="checkbox"/> Nine/ten months a year employment | <input checked="" type="checkbox"/> Executive/Administrative | <input checked="" type="checkbox"/> Office Technology       |
|   |   |  | <input checked="" type="checkbox"/> Custodial/Maintenance   |

**GENERAL INFORMATION**

- How did you receive notification of this position?
  - Newspaper advertisement - Paper name \_\_\_\_\_
  - Placement Bureau  Friend or Relative  Other Source \_\_\_\_\_
- Were you ever previously employed by Northeast?  Yes  No  
(If yes, please note position(s) and dates) \_\_\_\_\_  
From \_\_\_\_\_ (Mo./Yr.) To \_\_\_\_\_ (Mo./Yr.)
- Have you ever previously applied for employment at Northeast?  Yes  No  
(If yes, please note position(s) and dates) \_\_\_\_\_
- Do you hold any specific licenses or certificates which are applicable to the position?  
 Yes  No (If yes, please list) *WI Teaching license #550 K-12 Art*
- Are you legally able to work in the United States?  Yes  No
- Are there any restrictions on employment from an immigration status?  Yes  No  
(If yes, please note those restrictions in detail) \_\_\_\_\_
- Have you been convicted of a felony in the last seven (7) years?  Yes  No (Such conviction may be relevant if job-related, but does not necessarily bar you from employment consideration.)

**EDUCATION**

II. PLEASE SUBMIT A COPY OF YOUR MOST RECENT TRANSCRIPT; an official transcript is required upon employment. A resume, if available, is helpful. Other credentials may be requested.

Name of School, College or University	Location (City & State)	List Completed Degree/Diploma	# of Years Attended
High School or where GED Received Kewaskum High School	Kewaskum, WI	H.S. Diploma	4
1. College or University University of Wisconsin-Milwaukee	Milwaukee, WI	BFA	5
2. National-Louis University	Chicago, IL	M. Ed.	4
3. Cardinal Stritch University	Milwaukee, WI	none	1
4.			
1. Other Education			
2.			

Please check last year of school completed:  9  10  11  12  1  2  3  4  1  2  3  4

### III. EMPLOYMENT EXPERIENCE

In the appropriate areas in this section indicate in full your employment experience, listing the items from present position back to first full-time employment. Leave no gaps from the present back to high school graduation in your record of administrative, teaching, research, professional, business, trade, governmental, military service, or voluntary experience. (If you need additional space, please attach a separate sheet.)

#### Most Recent

Recent

Employer Milwaukee Public Schools	From (Mo./Yr.) 2/2000	To (Mo./Yr.) 6/2011	Job Title Art Teacher	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address 5225 W. Uliet St.			Duties/Responsibilities Teach art grades K-12; Supervise and	
City/State/Zip Code Milwaukee, WI 53			mentor student-teachers	
Type of Business or Educational Institution Public School District			Reason for Leaving Family moved to Sioux City	
Supervisor's Name, Phone & Fax Number Kim Abler, 414-475-8051				

Current

Employer South Sioux City Schools	From (Mo./Yr.) 8/2011	To (Mo./Yr.) Present	Job Title Substitute Teacher	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities Teach all levels day-to-day as needed;	
City/State/Zip Code South Sioux City, NE			Teach long-term ESL	
Type of Business or Educational Institution Public School			Reason for Leaving I am looking for a more permanent position,	
Supervisor's Name, Phone & Fax Number Supervisor varies.				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

IV. List professional, trade, business, or civic activities and offices held. You may exclude membership which would reveal race, gender, religion, national or ethnic origin, military veteran status, political affiliation, marital status, age, or disability.

Girl Scout Leader; Mary Kay Independent Beauty Consultant;  
Church Member + Volunteer

V. In ink in your own handwriting, indicate why you are interested in this position and why you believe you are qualified.

I love teaching art! I can't wait to share my passion and skill with others. I really enjoyed working with and mentoring student-teachers and colleagues. I have 11 years of teaching and people skills that I am so excited to share!

VI. CHARACTER/PERSONAL REFERENCES: List three (3) individuals who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Full Name <u>Nancy Mitchel</u>	Home Address	Phone
Business or Occupation <u>Senior Lecturer/Director of Field Placements</u> <u>University of WI-Milwaukee</u>	Business Address <u>P.O. Box 413, Milwaukee, WI 53211</u>	Phone <u>(262)297-9598</u>

Full Name <u>Kim Abler</u>	Home Address	Phone
Business or Occupation <u>Art Curriculum Specialist</u> <u>Milwaukee Public Schools</u>	Business Address <u>5225 W. Vliet St, Milw., WI 53208</u>	Phone <u>414-425-8051</u>

Full Name <u>Janine Cano Graber</u>	Home Address	Phone
Business or Occupation <u>Principal-Lincoln Ave. School</u>	Business Address <u>1817 W. Lincoln Ave., Milw., WI 53215</u>	Phone <u>414-902-9705</u>

IF YOU ARE PRESENTLY EMPLOYED, MAY WE CONTACT YOUR EMPLOYER?  Yes  No

COMMENTS Thank you for considering my application. Additional References are included with my resume.

VII. I voluntarily give Northeast Community College the right to make a thorough investigation of my past employment and activities, agree to cooperate in such investigation, and release from all liability or responsibility all persons, companies or corporations supplying such information.

I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between Northeast Community College and myself for either employment or for the providing of any benefit. I understand that no oral conversations are promises or guarantees regarding employment and that no such "promise" or "guarantee" is binding upon Northeast Community College.

By my signature affixed below, I certify that the information I have provided is true and correct and that no attempt has been made to conceal pertinent information. If any information given by me in this application is found to be false or is an attempt on my behalf to mislead, I will be subject to dismissal at any time during my period of employment.

11/29/2011  
Date

Laura A. Johnson  
Signature (use ink)

VIII. All correspondence concerning the position should be directed to:

Human Resources  
 Northeast Community College  
 801 East Benjamin Avenue, P.O. Box 469  
 Norfolk, NE 68702-0469

Karen Emenhiser  
3501 Lindenwood Street  
Sioux City, Iowa 51104  
emenhiserharris@yahoo.com  
712 252 9956

**Education:**

- 1997 MAH, State University of NY at Buffalo in Art History and Philosophy. Theses advisors: Carol Zemel, Carolyn Korsmeyer, Joan Copjec.
- 1979 BA, University of Oklahoma, Norman, Oklahoma.
- 1976 Associates of Arts and Sciences, St. Gregory's Jr. College, Shawnee, Oklahoma.

**Employment:**

2004-2005 Curatorial research, Wilson Trailer Company, Sioux City, IA. I researched the corporate art collection, produced a catalog documenting all major artworks and provided a brief, introductory essay on each artist.

2003 Curatorial research, Blanden Memorial Art Museum, Ft. Dodge, Iowa. I assisted with the reassignment of the permanent collection, evaluating works and making recommendations to the collection committee.

1994-2001 Associate Curator. University of Buffalo Art Gallery. Primary duties included researching and curating exhibitions of art, editing and producing all gallery publications, including the website, and assisting the director with the University collection and general gallery business as needed.

Curatorial duties included researching and developing thematic exhibitions; selecting artists and works; working out detail of identification, shipping and display with artists and their representatives; organizing the production of each exhibition with the gallery's preparator and registrar; producing and overseeing a timeline governing all phases of the exhibit; proposing and overseeing a budget; researching and writing an interpretive essay for each exhibition; researching provenance and artist biographical information for works in the permanent collection

Editorial duties included editing, designing and producing 10 to 20 printed pieces a year, and working with a variety of professionals, including faculty, artists, writers and photographers. For each exhibition this included an invitation, a four to eight-page brochure, and two-page Post-Exhibition Comment. I wrote or edited all copy. Additionally I was responsible for the production of promotional pieces (posters and advertisements), a biannual compilation of exhibition materials, and, since 1994, the production and marketing of five 50-page catalogs. I oversaw the work of two student interns during the production of the gallery website, which went online in 1996 and won the UCDA (University and College Designer's Association) Award in 1998.

Duties involved in assisting the director included hanging exhibitions, writing grant applications, identifying funding, working with the registrar on the

collection database to devise a system of scanning and adding images, facilitating the work of guest curators, and assisting staff with Macintosh computer issues.

Position held part-time 1994-97. Promoted to full time September 1997.

- 1994 Founding Editor, *Circa: The Texas Based Journal of Contemporary Art*. Solicited and edited all feature articles and reviews. I also designed and produced the publication.
- 1992-1994 Art Critic for *the Dallas Observer*, a weekly paper distributed throughout the Dallas-Ft. Worth metroplex.
- 1990-1993 Film Critic, then Art Critic, for *Detour Magazine*, Dallas, now published in Los Angeles, CA. I also contributed several feature articles.
- 1988-1993 Graphic designer/technician at PrintComm, Inc., Dallas, Texas.
- 1979-1991 Practicing artist. List of exhibitions available on request.

#### **Exhibitions Curated:**

*Joseph E. Norman: der Tiergarten*, 2000, UB Art Gallery. A lithograph portfolio of nature imagery produced by the artist during several years in Berlin.

*Joe Andoe: What You See*, 2000, UB Art Gallery. Minimalist landscapes by Oklahoma painter.

*Landscapes: Works from the Permanent Collection*, 2000, UB Art Gallery, co-curated with Lisa Fischman. A broad survey of our cultural and artistic relationship to the land. Artists included C.F. Daubigny, J. Dupré, T. Eakins, L.M. Eilshemius, A.P. Ryder and J.N. Twachtman.

*Persuasion: Tales of Commerce and the Avant-garde*, 1999, UB Art Gallery. Contemporary artists exploring the seductively irrational appeal of advertising imagery. Artists included Cicada Corp of Artists, General Idea, Vincent Fecteau, Eberhardt Havekost, Richard Hawkins, Jonathon Horowitz, Gareth James, Hocus Focus, Daniel Pflumm, and Adrian Piper.

*Magda McHale*, 1998, UB Art Gallery. New paintings by a member of London's Independent Group of the 1950s.

*Paul Johnson*, 1997, UB Art Gallery. An eerie display of several Jerry-rigged video appliances projecting dream-like imagery.

*Lara Schnitger*, 1997, UB Art Gallery. Exquisitely ephemeral yet oddly slap-stick sculptural installation.

*Lucy Gunning*, 1997, UB Art Gallery. Mesmerizing video installations delicately balancing Gunning's unique sensitivity to her subject matter with the seemingly ruthless lens of the video camera.

*Version City: A Casual Survey of Toronto Art*, 1998, UB Art Gallery. Arranged funding, worked with Toronto-based curator on selection, crating and shipping arrangements, and installation design.

**Bibliography:** (Outside of UB Art Gallery publications)

*Buttered Side Up*. Catalog essay for touring exhibition originated by Hallwalls, Buffalo, 1996 and touring to Toronto, CA.

*Christine Stathacos*. Review of exhibition for Canadian Art Journal, *C Magazine*. 1996.

Columns and feature articles for *Artpapers*, *Deep Ellum News*, *The Dallas Observer* and *Detour Magazine*. 1990-1994. Individual titles available upon request.

**Publications Edited:**

*Joe Andoe: What You See*, Monograph, UB Art Gallery, 2000.

*Word and Meaning: Six Contemporary Chinese Artists*, documenting the exhibition and including an extended curatorial essay and two guest essays written by authorities in contemporary Chinese art.

*Overview 1996-1998*, a collection of 27 essays based on the Gallery lecture and exhibition program.

*Meyer Family Collection: Prints from the New York Federal Art Project*, 1998, UB Art Gallery. Exhibition catalog, including complete collection holdings.

*Overview 1995*, a collection of 20 essays based on the Gallery lecture and exhibition program.

*Lydia Dona: 1989-1995*. Monograph. UB Art Gallery.

*Overview 1994*, a collection of 14 essays based on the Gallery's first year exhibition program.

*Victor Burgin: History Painting*; Monograph, UB Art Gallery.

*Circa: The Texas Based Journal of Contemporary Art*, a journal of art criticism based at University of Texas at Arlington; designed and edited premiere issue.

*Abstraction Continued*, 1993, exhibition essay commissioned by CRCA Gallery, University of Texas at Arlington.

*Deep Ellum News*, 1991-92, bi-monthly review of the Dallas arts district.

**Professional Development:**

*Museums and the Web 2000*. Minneapolis MN.

UB Micro workshops:

*Photoshop I and II*

*Writing HTML*

*Successful Website Management*

*Dreamweaver*

College Arts Association, (CAA), member since 1988.

**Committees:**

Spring, 2000. DIGIT, (University at Buffalo Digital Image Group for Information Technology) exploratory committee. Purpose: establish a central, searchable image database for use by UB faculty and librarians for teaching and research. Chair and Project Director: David Willbern, Professor. Ongoing as of my departure.

Spring, 2000. DIGIT Policy Subgroup, with the purpose to develop and propose a preliminary policy superstructure within which the DIGIT pilot and production implementations will proceed. Chaired by Peter Rittner, Office of the CIO. Ongoing as of my departure.

References available upon request.

Applications are kept on file six months. If another position opens during those six months that interests you, contact Human Resources to activate your application.

I. Please answer all questions completely. The more information you provide about your qualifications, abilities and experience, the better we will be able to process your application. If you need help to complete this application, please request assistance from a member of the human resources staff. We will be pleased to assist you. If additional space is needed in any section, please attach (a) separate sheet(s).

Name (Last, First, Middle) <b>Emenheiser, Karen Jo</b>		Social Security Number <b>442-66-6894</b>	
Address (Street or Box Number) <b>3501 Lindenwood St</b>		City & State <b>Sioux City IA</b>	Zip Code <b>51104</b>
Home Phone <b>712 252 9956</b>		Business Phone	

Position(s) for which application is made: Art History Adjunct

What type of employment are you most interested in? (Check all that apply)

- |                                      |  |   |  |
|--------------------------------------|--|---|--|
| <input type="checkbox"/> Regular     | <input checked="" type="checkbox"/> Part-time hours<br>Hours available <u>Varies</u> | <input type="checkbox"/> Day hours                | <input checked="" type="checkbox"/> Faculty      |
| <input type="checkbox"/> Temporary   | <input type="checkbox"/> Year-round employment                                       | <input type="checkbox"/> Night hours              | <input type="checkbox"/> Professional/Managerial |
| <input type="checkbox"/> Summer only | <input type="checkbox"/> Nine/ten months a year employment                           | <input type="checkbox"/> Weekends                 | <input type="checkbox"/> Non-faculty             |
| <input type="checkbox"/> Full-time   |  | <input type="checkbox"/> Executive/Administrative | <input type="checkbox"/> Office Technology       |
|                                      |  |   | <input type="checkbox"/> Custodial/Maintenance   |

**GENERAL INFORMATION**

- How did you receive notification of this position?  
 Newspaper advertisement - Paper name \_\_\_\_\_  
 Placement Bureau  Friend or Relative  Other Source SC Art Center
- Were you ever previously employed by Northeast?  Yes  No  
 (If yes, please note position(s) and dates) \_\_\_\_\_  
 From \_\_\_\_\_ (Mo./Yr.) To \_\_\_\_\_ (Mo./Yr.)
- Have you ever previously applied for employment at Northeast?  Yes  No  
 (If yes, please note position(s) and dates) \_\_\_\_\_
- Do you hold any specific licenses or certificates which are applicable to the position?  
 Yes  No (If yes, please list) \_\_\_\_\_
- Are you legally able to work in the United States?  Yes  No
- Are there any restrictions on employment from an immigration status?  Yes  No  
 (If yes, please note those restrictions in detail) \_\_\_\_\_
- Have you been convicted of a felony in the last seven (7) years?  Yes  No (Such conviction may be relevant if job-related, but does not necessarily bar you from employment consideration.)

**EDUCATION**

II. PLEASE SUBMIT A COPY OF YOUR MOST RECENT TRANSCRIPT; an official transcript is required upon employment. A resume, if available, is helpful. Other credentials may be requested.

Name of School, College or University	Location (City & State)	List Completed Degree/Diploma	# of Years Attended
High School or where GED Received			
1. College or University			
2.			
3.			
4.			
1. Other Education			
2.			

Please check last year of school completed:  9  10  11  12  1  2  3  4  1  2  3  4  
High School College/University Graduate/Professional

### III. EMPLOYMENT EXPERIENCE

In the appropriate areas in this section indicate in full your employment experience, listing the items from present position back to first full-time employment. Leave no gaps from the present back to high school graduation in your record of administrative, teaching, research, professional, business, trade, governmental, military service, or voluntary experience. (If you need additional space, please attach a separate sheet.)

Most Recent *please see C.V.*

Employer <i>Wilson Trailer</i>	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code <i>Sioux City, IA</i>				
Type of Business or Educational Institution <i>Corporate Headquarter</i>			Reason for Leaving <i>job completed</i>	
Supervisor's Name, Phone & Fax Number <i>Bill + Louise Persinger 712-252-6500</i>				

Employer <i>Blandon Museum of Art</i>	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code <i>Ht. Dodge, IA</i>				
Type of Business or Educational Institution <i>Museum</i>			Reason for Leaving <i>job completed</i>	
Supervisor's Name, Phone & Fax Number <i>JoAnn Hendricks 515-573-2316</i>				

Employer <i>SUNY Buffalo</i>	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code <i>Buffalo NY</i>				
Type of Business or Educational Institution <i>University Art Gallery</i>			Reason for Leaving <i>Trailing Spouse Syndrome</i>	
Supervisor's Name, Phone & Fax Number <i>Tyrone Giorgio 716-645-6878 x1363</i>				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

IV. List professional, trade, business, or civic activities and offices held. You may exclude membership which would reveal race, gender, religion, national or ethnic origin, military veteran status, political affiliation, marital status, age, or disability.

*Volunteer activities for Sioux City Art Center, Lewis & Clark Interpretive Center*

V. In ink in your own handwriting, indicate why you are interested in this position and why you believe you are qualified.

*I have a Masters in Art History (+ Philosophy), love the subject, & would welcome an opportunity to work with a broad range of students.*

VI. CHARACTER/PERSONAL REFERENCES: List three (3) individuals who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Full Name <i>Jan Zeller-Rodmond</i>	Home Address <i>5 W Kings Hwy, Sioux City</i>	Phone <i>239-2355</i>
Business or Occupation <i>Artist</i>	Business Address	Phone

Full Name <i>Sandi Fravel</i>	Home Address	Phone
Business or Occupation <i>Development, SC Art Center</i>	Business Address <i>225 Nebraska, Sioux City</i>	Phone <i>379-6272</i>

Full Name <i>Louise Parsinger</i>	Home Address <i>4420 Hamilton Sioux City</i>	Phone <i>239 3396</i>
Business or Occupation <i>Wilson Trailer</i>	Business Address	Phone

IF YOU ARE PRESENTLY EMPLOYED, MAY WE CONTACT YOUR EMPLOYER?  Yes  No

COMMENTS

VII. I voluntarily give Northeast Community College the right to make a thorough investigation of my past employment and activities, agree to cooperate in such investigation, and release from all liability or responsibility all persons, companies or corporations supplying such information.

I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between Northeast Community College and myself for either employment or for the providing of any benefit. I understand that no oral conversations are promises or guarantees regarding employment and that no such "promise" or "guarantee" is binding upon Northeast Community College.

By my signature affixed below, I certify that the information I have provided is true and correct and that no attempt has been made to conceal pertinent information. If any information given by me in this application is found to be false or is an attempt on my behalf to mislead, I will be subject to dismissal at any time during my period of employment.

*10/31/05*  
Date

*Karen Emenhiser*  
Signature (use ink)

VIII. All correspondence concerning the position should be directed to:

Margy Ehrenfried  
Director of Human Resources  
Northeast Community College  
801 East Benjamin Avenue, P.O. Box 469  
Norfolk, NE 68702-0469



### III. EMPLOYMENT EXPERIENCE

In the appropriate areas in this section indicate in full your employment experience, listing the items from present position back to first full-time employment. Leave no gaps from the present back to high school graduation in your record of administrative, teaching, research, professional, business, trade, governmental, military service, or voluntary experience. (If you need additional space, please attach a separate sheet.)

#### Most Recent

Employer <i>Sioux City Schools</i>	From (Mo./Yr.) <i>9/83</i>	To (Mo./Yr.) <i>current</i>	Job Title <i>Instructor</i>	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address <i>2001 Casselman</i>			Duties/Responsibilities	
City/State/Zip Code <i>Sioux City, Ia 51103</i>				
Type of Business or Educational Institution <i>West H.S.</i>			Reason for Leaving	
Supervisor's Name, Phone & Fax Number <i>Mike McTaggart 712-279-6777</i>				

Employer <i>WITCC</i>	From (Mo./Yr.) <i>6/93</i>	To (Mo./Yr.) <i>current</i>	Job Title <i>Adjunct Instructor</i>	<input type="checkbox"/> Full Time <input checked="" type="checkbox"/> Part Time
Street Address <i>4647 Stone Ave</i>			Duties/Responsibilities	
City/State/Zip Code <i>Sioux City, Ia 51106</i>				
Type of Business or Educational Institution <i>Community College</i>			Reason for Leaving	
Supervisor's Name, Phone & Fax Number <i>Ralph Swain</i>				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

Employer	From (Mo./Yr.)	To (Mo./Yr.)	Job Title	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities	
City/State/Zip Code				
Type of Business or Educational Institution			Reason for Leaving	
Supervisor's Name, Phone & Fax Number				

IV. List professional, trade, business, or civic activities and offices held. You may exclude membership which would reveal race, gender, religion, national or ethnic origin, military veteran status, political affiliation, marital status, age, or disability.

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V. In ink in your own handwriting, indicate why you are interested in this position and why you believe you are qualified.

*I am interested in being an instructor for Northeast, to allow me to further expand my teaching career to the college level.*

VI. CHARACTER/PERSONAL REFERENCES: List three (3) individuals who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Full Name <i>Mike McFayest</i>	Home Address	Phone
Business or Occupation <i>Principal (WHS)</i>	Business Address <i>2001 Casselman, S.C. Ia</i>	Phone <i>712-279-6779</i>

Full Name <i>Diane Lemore</i>	Home Address	Phone
Business or Occupation <i>Instructor (WHS)</i>	Business Address <i>2001 Casselman, S.C. Ia</i>	Phone <i>712-279-6785</i>

Full Name	Home Address	Phone
Business or Occupation	Business Address	Phone

IF YOU ARE PRESENTLY EMPLOYED, MAY WE CONTACT YOUR EMPLOYER?  Yes  No

COMMENTS *My plans currently are to work as adjunct.*

VII. I voluntarily give Northeast Community College the right to make a thorough investigation of my past employment and activities, agree to cooperate in such investigation, and release from all liability or responsibility all persons, companies or corporations supplying such information.

I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between Northeast Community College and myself for either employment or for the providing of any benefit. I understand that no oral conversations are promises or guarantees regarding employment and that no such "promise" or "guarantee" is binding upon Northeast Community College.

By my signature affixed below, I certify that the information I have provided is true and correct and that no attempt has been made to conceal pertinent information. If any information given by me in this application is found to be false or is an attempt on my behalf to mislead, I will be subject to dismissal at any time during my period of employment.

9/30/04                      *Jeff G. Pepper*  
 Date    Signature (use ink)

VIII. All correspondence concerning the position should be directed to:

Margy Ehrenfried  
 Director of Human Resources  
 Northeast Community College  
 801 East Benjamin Avenue, P.O. Box 469  
 Norfolk, NE 68702-0469

# CARLA WINQUIST

47774 309<sup>th</sup> Street  
Alcester, SD 57001  
605-565-2559 (H)  
605-670-1382 (C)  
402-494-1727 (W)

---

**JOB OBJECTIVE:** To work in a position where I can utilize my education and experience to promote positive outcomes for children and families.

## **EDUCATION:**

University of South Dakota  
Bachelors of Science Degree in Elementary Education (1993) Vermillion, SD

University of South Dakota  
Masters: Education: Early Childhood (2004) Vermillion, SD

## **CERTIFICATIONS AND CERTIFICATES:**

South Dakota Elementary Teaching License #318527 (expiration date: 7-01-08)  
Nebraska Elementary Teaching License #2006000972 (expiration date: 8-31-11)  
Parents as Teachers (ages 0-5) Administrator/Teacher Certificate  
Program for Infant/Toddler Caregivers trainer  
Infant/Toddler/Pre-K High/Scope trainer  
National Reporting Systems Assessor (Head Start)

## **EXPERIENCE:**

### Early Childhood Director

Feb. 2005 – present South Sioux City School District So. Sioux City, NE

- \*Monitor teaching staff
- \*Monitor staff development plans/train staff to meet state/federal standards
- \*Write, implement, and monitor educational outcomes, budgets, work plans, federal, state and local grants
- \*Coordinate day to day activities, including parent involvement activities
- \*Collaborate with agencies with the community and at large
- \* Develop, interpret, and monitor policies, procedures, and performance standards
- \*Develop, implement, and monitor curriculum
- \*Monitor and assure that NCLB standards are met

### Assistant Director Head Start/Early Head Start

Jan. 1999 – Feb. 2005 Mid-Sioux Opportunity, Inc. Remsen, IA

- \* Develop, implement and assess curriculum for adults.
- \* Provide training and technical assistance to the Head Start/Early Head Start staff, parents and the community.
- \* Oversee the Early Head Start program in three counties.
- \* Supervise a staff of 19 employees within the counties we serve.

- \* Coordinate parent involvement, education, and social services for the program.
- \* Develop, interpret, and monitor policies, procedures, Federal Performance Standards and Iowa Licensing Regulations.
- \* Collaborate with other agencies and the community at large.
- \* Develop and implement the Service Plan.
- \* Fund development and public relations.
- \* Write, implement, and monitor educational outcomes, budgets, work plans, federal, state and local grants.

**Membership/Program Director**

1995 - 1999                      Sioux Trails Girl Scout Council                      Sioux City, IA

- \* Recruit/supervise/train adult volunteers in seven counties within 7 counties
- \* Organize/implement/assess curriculum for adult workshops and program activities for adults and youth of all ages using community and extended resources.
- \* Interpret/implement/monitor Girl Scout policies, guidelines, and goals.
- \* Fund development, grant writing, budgeting, and public relations within the community.

**Elementary Teacher (grades 3-6)**

1993-1995                      Alcester-Hudson School                      Alcester, SD

- \* Teach grades 3-6, computer keyboarding, language arts.
- \* Develop, implement, and assess curriculum.
- \* Future Problem Solver Coach with state honors.
- \* Effectively communicate with parents, faculty, and students.
- \* Maintain accurate performance records, develop goals, and interpret policy guidelines.

**RELATED WORK EXPERIENCE:**

Counselor (while attending college).

1991 - 1993                      Woodfield Center                      Beresford, SD

**PROFESSIONAL AFFILIATIONS:**

South Dakota Early Learning Guidelines Panel  
 NAEYC (National Association for the Education of Young Children)  
 Christian Educators Association

**VOLUNTEER:**

Adult Literacy tutor, South Dakota Public TV fund raising volunteer, pianist for community organizations, 4-H leader, SD State 4-H Fund Development Committee.

Applications are kept on file six months. If another position that interests you opens during those six months, contact human resources to activate your application.

I. Please answer all questions completely. The more information you provide about your qualifications, abilities and experience, the better we will be able to process your application. If you need help to complete this application, please request assistance from a member of the human resources staff. We will be pleased to assist you. If additional space is needed in any section, please attach (a) separate sheet(s).

Name (Last, First, Middle) <b>WINQUIST CARLA J.</b>		Social Security Number <b>480-72-1707</b>	
Address (Street or Box Number) <b>47774 309th St</b>		City & State <b>Ricester SD</b>	Zip Code <b>57001</b>
Home Phone <b>605-565-2559</b>		Business Phone <b>402-494-1727 X12</b>	

Position(s) for which application is made: Adjunt staff  
*(C) 605-670-1382*  
*Carla.wingquist@SSCCardinals.org*

What type of employment are you most interested in? (Check all that apply)

<input type="checkbox"/> Regular	<input checked="" type="checkbox"/> Part-time hours	<input type="checkbox"/> Day hours	<input checked="" type="checkbox"/> Faculty
<input type="checkbox"/> Temporary	Hours available _____	<input checked="" type="checkbox"/> Night hours	<input type="checkbox"/> Professional/Managerial
<input type="checkbox"/> Summer only	<input type="checkbox"/> Year-round employment	<input checked="" type="checkbox"/> Weekends	<input type="checkbox"/> Non-faculty
<input type="checkbox"/> Full-time	<input type="checkbox"/> Nine/ten months a year employment	<input type="checkbox"/> Executive/Administrative	<input type="checkbox"/> Office Technology
			<input type="checkbox"/> Custodial/Maintenance

**GENERAL INFORMATION**

- How did you receive notification of this position?  
 Newspaper advertisement - Paper name \_\_\_\_\_  
 Placement Bureau  Friend or Relative  Other Source \_\_\_\_\_  
*Susan Strahm*
- Were you ever previously employed by Northeast?  Yes  No  
 (If yes, please note position(s) and dates) \_\_\_\_\_  
 From \_\_\_\_\_ (Mo./Yr.) To \_\_\_\_\_ (Mo./Yr.)
- Have you ever previously applied for employment at Northeast?  Yes  No  
 (If yes, please note position(s) and dates) \_\_\_\_\_
- Do you hold any specific licenses or certificates which are applicable to the position?  
 Yes  No (If yes, please list) Teaching Certificate NE
- Are you legally able to work in the United States?  Yes  No
- Are there any restrictions on employment from an immigration status?  Yes  No  
 (If yes, please note those restrictions in detail) \_\_\_\_\_
- Have you been convicted of a felony in the last seven (7) years?  Yes  No (Such conviction may be relevant if job-related, but does not necessarily bar you from employment consideration.)

**EDUCATION**

II. PLEASE SUBMIT A COPY OF YOUR MOST RECENT TRANSCRIPT; an official transcript is required upon employment. A resume, if available, is helpful. Other credentials may be requested.

Name of School, College or University	Location (City & State)	List Completed Degree/Diploma	# of Years Attended
High School or where GED Received <b>AKRON COMM. SCHOOL</b>	<b>AKRON, IA</b>	<b>General</b>	<b>4</b>
1. College or University <b>University of SD</b>	<b>Vermillion, SD</b>	<b>BA + MA Educ</b>	<b>6</b>
2.			
3.			
4.			
1. Other Education			
2.			

Please check last year of school completed:  9  10  11  12  1  2  3  4  1  2  3  4  
 High School College/University Graduate/Professional

### III. EMPLOYMENT EXPERIENCE

In the appropriate areas in this section indicate in full your employment experience, listing the items from present position back to first full-time employment. Leave no gaps from the present back to high school graduation in your record of administrative, teaching, research, professional, business, trade, governmental, military service, or voluntary experience. (If you need additional space, please attach a separate sheet.)

#### Most Recent

Employer So. Sioux City Schools	From (Mo./Yr.) 2/05	To (Mo./Yr.) present	Job Title Early Childhood Director	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address 1401 Pine St			Duties/Responsibilities Direct Early Childhood program	
City/State/Zip Code Dakota City NE 68731			- 6 classrooms Pre-K	
Type of Business or Educational Institution Pre-K			Reason for Leaving Do not want to leave	
Supervisor's Name, Phone & Fax Number Taryela Sylvester 412-2824 I just want to teach night classes				

Employer Mid-Sioux Opportunity	From (Mo./Yr.) 1-99	To (Mo./Yr.) 2-05	Job Title Assistant Director	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities Direct Early Head Start	
City/State/Zip Code Kempen IA			Program - write/monitor grants	
Type of Business or Educational Institution Non-Profit Educ. Head			Reason for Leaving - train teachers	
Supervisor's Name, Phone & Fax Number Shirley Benson Start To take Director position				

Employer Sioux Trails Girl Scouts	From (Mo./Yr.) 5 1995	To (Mo./Yr.) 1998	Job Title Membership/Program Dir.	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities Recruit/supervise/train	
City/State/Zip Code Sioux City IA			Adult Volunteers	
Type of Business or Educational Institution Non-Profit - Education			Reason for Leaving Start the Early Head Start program	
Supervisor's Name, Phone & Fax Number				

Employer Alcester-Hudson School	From (Mo./Yr.) 1993	To (Mo./Yr.) 1995	Job Title Teacher - Elem	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time
Street Address			Duties/Responsibilities Teach grades 3-6	
City/State/Zip Code Hudson SD				
Type of Business or Educational Institution Educ.			Reason for Leaving School Closed	
Supervisor's Name, Phone & Fax Number Dan Solberg				

Employer Self Employed	From (Mo./Yr.) 1975	To (Mo./Yr.) 1989	Job Title Accountant/Business Owner	<input type="checkbox"/> Full Time <input checked="" type="checkbox"/> Part Time
Street Address			Duties/Responsibilities Accounts Rec/Payable - Payroll	
City/State/Zip Code Alcester SD			Insurance - Marketing - Taxes	
Type of Business or Educational Institution Retail Sales/Bookkeeping			Reason for Leaving	
Supervisor's Name, Phone & Fax Number Self				

IV. List professional, trade, business, or civic activities and offices held. You may exclude membership which would reveal race, gender, religion, national or ethnic origin, military veteran status, political affiliation, marital status, age, or disability.

SD Early Learning Guidelines Panel  
Adult Literacy Tutor

V. In ink in your own handwriting, indicate why you are interested in this position and why you believe you are qualified.

I am interested in sharing my knowledge and experiences with students in a college setting. I feel my background is diverse and I can offer life long experiences to others.

VI. CHARACTER/PERSONAL REFERENCES: List three (3) individuals who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Full Name <u>Shari Smith</u>	Home Address <u>Oyens, IA</u>	Phone
Business or Occupation <u>Mid-Sioux Opportunity</u>	Business Address <u>Remsen, IA</u>	Phone <u>712-786-2001</u>

Full Name <u>Cindy Thorp</u>	Home Address <u>Meridan, IA</u>	Phone
Business or Occupation <u>Mid-Sioux Opportunity</u>	Business Address <u>Remsen, IA</u>	Phone <u>712-786-2001</u>

Full Name <u>Carla Reppe</u>	Home Address <u>Alcester, SD</u>	Phone <u>605-934-2602</u>
Business or Occupation <u>Head Start Teacher</u>	Business Address <u>Abron, IA</u>	Phone <u>712-568-3636</u>

IF YOU ARE PRESENTLY EMPLOYED, MAY WE CONTACT YOUR EMPLOYER?  Yes  No

COMMENTS

Please let me know before you contact my employer

VII. I voluntarily give Northeast Community College the right to make a thorough investigation of my past employment and activities; agree to cooperate in such investigation, and release from all liability or responsibility all persons, companies or corporations supplying such information.

I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between Northeast Community College and myself for either employment or for the providing of any benefit. I understand that no oral conversations are promises or guarantees regarding employment and that no such "promise" or "guarantee" is binding upon Northeast Community College.

By my signature affixed below, I certify that the information I have provided is true and correct and that no attempt has been made to conceal pertinent information. If any information given by me in this application is found to be false or is an attempt on my behalf to mislead, I will be subject to dismissal at any time during my period of employment.

1-22-07  
Date

Carla Wenzel  
Signature (use ink)

VIII. All correspondence concerning the position should be directed to:

Director of Human Resources  
 Northeast Community College  
 801 East Benjamin Avenue, P.O. Box 469  
 Norfolk, NE 68702-0469