



**Board of Governors
Northeast Community College Area
Minutes of Regular Meeting
Thursday, October 10, 2024**

ATTENDANCE

BOARD OF GOVERNORS

Jeffrey Scherer, Chairperson.....	Present
Donovan Ellis, Vice-Chairperson	Present
Nicole Sedlacek, Secretary	Absent-Excused
Del Ames	Present
Steve Anderson	Present
Diane Davies	Present
Dr. Terry Nelson	Absent-Excused
Dirk Petersen.....	Present
Julie Robinson.....	Present
Carol Sibbel	Absent-Excused
Pat Wojcik.....	Present

OTHERS PRESENT

Dr. Leah A. Barrett, President
 Scott Gray, Vice President, Administrative Services
 Dr. Charlene Widener, Vice President, Educational Services
 Amanda Nipp, Vice President, Student Services
 David Cone, Chief Information Officer
 Mike Walkowiak, Vice President, Human Resources and Organizational Development
 Lindsay Spiegel, Director, Institutional Effectiveness
 Jerry Guenter, Director, Public Relations
 Diane Reikofski, Executive Assistant to the President and Board Recording Secretary
 Stacy Dieckman, Director, Financial Aid
 Jerrett Mills, Athletic Director
 Wendy Swenson, Secretary, Faculty Association secretary
 Tee Bush, President, Faculty Association
 Allison Lambert, College Engagement Coordinator
 Parker Clausen, Student Leadership Association
 Jordan Mosel, Student Leadership Association
 Kyler Mosel, Student Leadership Association

1. The Northeast Community College Board of Governor met for its regular session Board Meeting on Thursday, October 10, 2024, in Suite 197 of the Lifelong Learning Center, located on the campus of Northeast Community College, 801 East Benjamin Avenue, Norfolk, NE. Chairperson Jeff Scherer convened the regular meeting to order at 1:02 p.m.
2. Chairperson Scherer led the assembly in pledging their allegiance to the flag of the United States of America.

3. CLOSED SESSION

At 1:05 p.m., **MOTION** by Del Ames, **SECONDED** by Julie Robinson, to enter into Closed Session for the purpose of discussing potential litigation which is clearly necessary for the protection of the public's interest and to reconvene to the public meeting upon the conclusion of discussion.

Voting Yes: Ames, Anderson, Davies, Ellis, Petersen, Robinson, Scherer, and Wojcik

Voting No: None

Absent: Nelson, Sedlacek, and Sibbel

MOTION CARRIED

Reconvened to the public meeting at 1:18 p.m.

4. CONSENT AGENDA

MOTION by Donovan Ellis, **SECONDED** by Diane Davies to **APPROVE** the Consent Agenda as follows:

4.1 Adopt Agenda of the October 10, 2024 meeting.

4.2 Approve Minutes of the September 12, 2024 Board of Governors Meeting.

4.3 Approve the SECOND READING of REVISIONS to GP-08.3, Search Committee Charter.

4.4 Approve the SECOND READING for the DELETION of BP-7210, Employee Group Classification.

Voting Yes: Anderson, Davies, Ellis, Petersen, Robinson, Scherer, Wojcik, and Ames

Voting No: None

Absent: Nelson, Sedlacek, and Sibbel

MOTION CARRIED

5. OPEN MEETINGS ACT

Chairperson Scherer advised that a copy of the Nebraska Open Meetings Act is posted on the table in the meeting room, along with a copy of the October 10, 2024 Board of Governors Meeting agenda and all printable supporting documents.

6. PRESIDENT'S REPORT

6.1 Monitoring Report: EL-00, General Executive Constraint

The whole of the monitoring reports that have been provided over the past year reflect compliance. The Board assessed the monitoring report and determined that there is evidence of compliance with a reasonable interpretation.

Dr. Barrett requested that the Governance Committee review the monitoring report schedule and consider moving EL-00, General Executive Constraint for review in December rather than October.

6.2 Monitoring Report: EL-02, Access to Education

The importance of access to education at Northeast Community College is articulated throughout the monitoring report and evidenced within the report with results from the CCPE Comprehensive Statewide Plan, multiple administrative assessments, teach out protocols, Nebraska Math Readiness Project (NMRP), Career and Technical Education (CTE) program analysis, etc. In addition, zero complaints have been received related to access to education in 2023-2024.

Dirk Petersen complimented the completeness of the evidence provided for EL-02.

The Board assessed the monitoring report and determined that there is evidence of compliance with a reasonable interpretation.

6.3 President's Monthly update

A complete copy of the President's monthly update can be found within today's Teams site and is also available on the Northeast website.

Highlights included a review and discussion of the Community College Budget Recommendations that will be considered tomorrow by the Nebraska Coordinating Commission for Postsecondary Education (CCPE) include increased funding for dual enrollment and the Community College Future Fund (CCFF). Once approved, the CCPE submits the report to the Governor's Office.

An unintended consequence of not receiving general levy funds is that Northeast Community College will no longer receive funds from the Nameplate Capacity Excise Tax. Dr. Barrett is working with Senator DeKay's office to prepare legislation proposing that 5% of the Nameplate Capacity Excise Tax funds be given to the community college area in which the energy is generated. Most of the wind farms in Nebraska are in Northeast's service area. In addition, Northeast provides training for the wind energy industry. The Nameplate Capacity Excise Tax is not a new tax, nor is it taking away from anyone who received it before. The proposed legislation is simply asking that community colleges be able to keep the tax funds.

The Nebraska Statewide Workforce and Educational Reporting System (NSWERS) has been sponsored by Nebraska's community colleges, Nebraska Department of Education, Nebraska State College System, University of Nebraska System, and the Nebraska Department of Labor, and several foundations. Senator Jana Hughes has agreed to sponsor a bill to support the continued production of the NSWERS data. NSWERS data is unique, the only resource in the state that integrates education and workforce data over time, from preschool to grade 12, through college, and into the workforce, creating a holistic view of the learning and earning journey.

The C2A3 Agreement with the United States Department of Agriculture (USDA) has been fully executed to support the expansion of C2A3 to all 50 states. This is an exciting opportunity for community colleges to be a part of the federal funding for education in the agricultural industry. This is the largest federal allocation that Northeast Community College has ever received.

Professional engagements and updates during the past month include attending the C3Converge Conference in Sacramento, CA, hosted Interim UNMC Chancellor Dr. Dele Davies on the Northeast campus, attended the 6 Regions-1 Nebraska Conference, and attended meetings regarding the Nebraska Math Readiness Project and the Norfolk Area Childcare Collaborative.

South Sioux City/Siouxland outreach included the coffee call and ribbon cutting event for Northeast's new CDL and expanded welding facility, meeting with the superintendent of the South Sioux City School District, and hosting the new Briar Cliff President, Dr. Matthew Draud.

Discussion was held regarding meeting dates for 2025 with the updated dates and locations reflected at the end of each monthly agenda.

Advised that Zoom and Teams virtual meetings will be recorded and provided as necessary.

Due to the recent explosion in O'Neill, O'Neill St. Mary's is utilizing some of Northeast's classrooms until their school is again operational. Therefore, the November 12th Board of Governors meeting that was scheduled to be held in O'Neill is canceled. November's Board of Governors meeting will now be held on November 14th on the Northeast Community College campus in Norfolk.

The NCCA Annual Meeting will be held November 3-4 at Northeast Community College. A session regarding dual enrollment will be held on November 4th and will include the community college president's and board members.

7. COMMITTEE REPORTS

7.1 Governance Committee

- The Governance Committee met on September 23, 2024 via Zoom.
- Content review was conducted of EL-08, Communication and Support to the Board. A minor error in item 1.6 will be corrected. As a follow-up from the September Board meeting, discussion took place as to whether item 1.1 should be moved into EL-06, Asset Protection. The Governance Committee determined that this item is appropriately placed within EL-08, Communication and Support to the Board, however, suggested that language in 1.1 be incorporated into item 1.
- Content review was conducted of GP-07, Board Committee Principles. There were no suggestions for revision.
- Board Self-Evaluation of GP-07, Board Committee Principles, was conducted.
- Second reading for the deletion of BP-7210, Employee Group Classification, and submitted for consideration by the Board of Governors.
- Two board agenda worksheets were compared and discussed with suggestions for revision considered. The item was tabled by the Governance Committee for further review and discussion during their October meeting. A draft of the proposed revisions to the worksheet will be presented to the Board of Governors for consideration during their November 14th meeting.

7.2 Ownership Linkage Committee

- The Ownership Linkage Committee met on September 24, 2024 via Zoom.
- Discussed a routine agenda for the Ownership Linkage meeting to be held in O'Neill on November 12th. Note: This activity is now cancelled due to the explosion that occurred in O'Neill last week. Some of Northeast's classrooms at the O'Neill Extended Campus are being used by O'Neill St. Mary's School until their school facility is repaired.
- Del Ames requested a time to meet with Dr. Leah Barrett to prepare a recap of activities conducted during 2024 and prepare for 2025.

8. PUBLIC COMMENT on Monitoring or Committee Reports

Chairperson Scherer advised that individuals commenting on Monitoring or Committee Reports are allowed three minutes each. No constituents were in attendance to address the board with a public comment.

9. COLLEGE REPORTS**9.1 Student Leadership Association (SLA) Report**

Activities during the past month include:

- Fresh Check Day. This was a mental health promotion event that was hosted by Counseling Services and attended by nearly 275 participants.
- SLA donated 20 tie blankets to Court Appointed Special Advocates for Children (CASA) of Northeast Nebraska. These blankets were provided to serve as pick-me-ups, Christmas/birthday gifts, or even be a replacement blanket if lost during transition. Northeast students were happy to contribute once they learned who the blankets were for.
- SLA hosted the voter registration drive. Representatives spoke with more than 112 students with 20 of the students registering to vote!
- September's monthly forum was focused on emergency telephones. A general estimate for an all-in-one unit with light and announcement capabilities is \$3,524. SLA had conversations about supplementing campus security by having a buddy system on campus, using Resident Assistants or other student workers.
- Upcoming events include Spooktacular on October 30th and Hawk the Vote on November 5th.
- SLA's next monthly forum will be held on October 28th.
- SLA representatives reached out to board members for ideas on how to provide the Board of Governors with more interaction with students.

Chairperson Scherer commended the SLA officers for their involvement and presentation.

10. BOARD EDUCATION AND INFORMATION**10.1 Student Services Report****10.1.1 College affordability and FAFSA update**

An overview was provided of Northeast Community College's 2023-2024 estimated cost of attendance, along with budget scenarios that are presented to students as examples. The scenarios are provided as an illustration of what their anticipated cost of attendance may resemble when considering living on campus, living off campus, or living with

parents. Additionally, students are provided with scenarios of a typical financial aid award package based on expected family contribution, Pell, or other grants, and subsidized or unsubsidized loans.

The anticipated FAFSA release date for fall 2025 is December 1, 2024. Prior to the simplified FAFSA, it typically was released in October. In addition, Between October 1 and December 1, 2024, the FAFSA will be available to selected individuals by invitation only for beta testing.

10.2 Administrative Services Report

10.2.1 2025-2026 tuition, fees, room, and board rates

Preliminary review was given to peer and regional institutional comparative data regarding tuition, fees, housing, and meal plan rates. Meeting the needs of our students and access to education were also factors that were considered and discussed.

Additional discussion will be held in November, prior to any decision on 2025-2026 rates.

10.2.2 Monthly Financial Report for September 30, 2024

Review was given to the Monthly Financial Report for the period ending August 31, 2024, with detail provided regarding the changes in fund balances.

MOTION by Julie Robinson, **SECONDED** by Dirk Petersen to **APPROVE** the Monthly Financial Report for September 30, 2024.

Voting Yes: Davies, Ellis, Petersen, Robinson, Scherer, Wojcik, Ames, and Anderson

Voting No: None

Absent: Nelson, Sedlacek, and Sibbel

MOTION CARRIED

10.2.3 Claims paid in September 2024

Review was given to items of significance within the September paid bills report including purchases of equipment purchased for educational programs at the South Sioux City and Norfolk campuses.

MOTION by Steve Anderson, **SECONDED** by Pat Wojcik to **APPROVE** the claims paid in September 2024, abstaining from payment to themselves.

Voting Yes: Ellis, Petersen, Robinson, Scherer, Wojcik, Ames, Anderson, and Davies

Voting No: None

Absent: Nelson, Sedlacek, and Sibbel

MOTION CARRIED

11. PUBLIC COMMENT on Board Education and Information

Chairperson Scherer advised that individuals commenting on Board Education and Information are allowed three minutes each. No constituents were in attendance to address the board with a public comment.

12. Board of Governors Meeting Self-Evaluation

A self-evaluation of today's meeting was conducted and is recorded in the October 10th Board of Governors Teams site.

13. OTHER

Chairperson Scherer acknowledged board member birthdays for the month of October. He also extended his appreciation to staff for the preparation of today's meeting.

14. ADJOURNMENT

At 4:44 p.m., there being no further business to discuss, it was **UNANIMOUSLY PASSED BY VOICE VOTE** to **ADJOURN** the meeting.

Minutes prepared by Diane Reikofski, Recording Secretary.

Jeff Scherer, Chairperson
Northeast Board of Governors

Donovan H. Ellis, Vice-Chairperson
Northeast Board of Governors

05.1

Board of Governors: SLA Report



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SLA Membership

President: Parker Clausen
Vice President: Jordan Mosel
Secretary: Kyler Mosel

Representatives:
Olivia Dekok
Jaylyn Spencer



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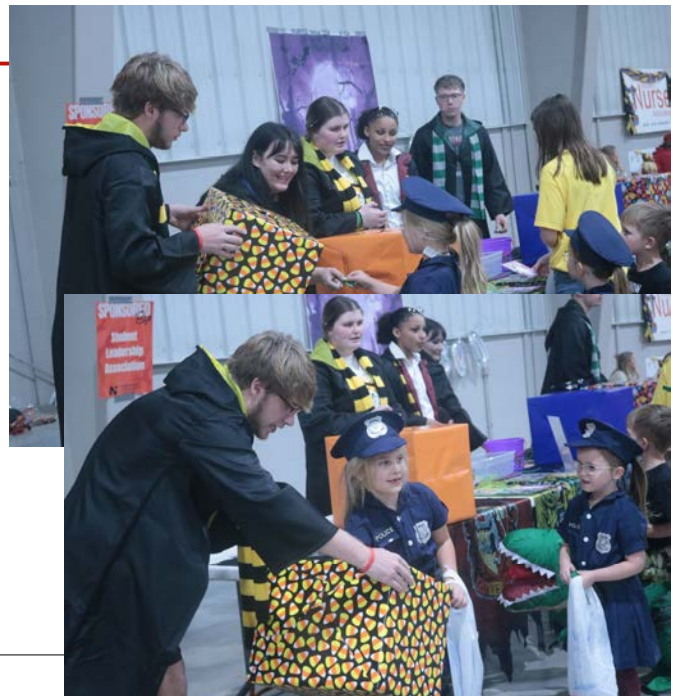
Spooktacular

- Hosted by Student Activities: a community event where Northeast clubs and organizations can fundraise by hosting a game or prize booth
- Northeast had 17 organizations, including FBLA, Resident Assistants, TRIO, and even the iHub team!
 - Three more than last year
- Three outside organizations also were present: CASA of Northeast Nebraska, Norfolk GM, and Northeast Nebraska Community Action Partnership



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- Attendees
 - 2,048 in 2023
 - 1,504 in 2024
- Attendees spent more money per person
 - \$4,115.35 in 2023
 - \$3,650.50 in 2024
- Free tickets are provided to local daycares and school by Northeast College Engagement
 - Provides opportunity to low-income students in our area
- SLA:
 - Harry Potter Mad Potions Class
 - Raised \$156 last year with our Barbie Theme
 - \$201.25 this year.



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Hawk the Vote

- Promoted participating in the election up to November 5th
 - Help from Library Services and the Director of Global and Multicultural Engagement
- Recorded photos of students to post
 - Help from College Engagement Coordinator Alissa Gubbels



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Charging Benches

- Another service project we are looking into
- Bluebolt Outdoor: offer free benches to colleges across the United States which are solar powered and 100% off the grid
- Bluebolt produces, installs, and maintains for life
- These benches provide light, have coverings, wifi, and provide free charging to students
- Funded through panel advertisements that can be personalized by the institution and don't include sensitive material
- Great opportunity for extended campuses and providing an extra layer of safety
 - Idea recommended by Melanie Thompson
- Waiting for our consultation



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Monthly Forum

- October: Student Activities
 - Why is it valuable: build connections, properly represent Northeast to students, expand your knowledge and experience in ways you might not have the opportunity to
 - Provides a lot of opportunity for international students
 - Promotes accessibility, as students of diverse needs can come together and organize groups to meet like-minded people
 - Bottom line: students who are more engaged on average perform better academically and socially
 - Some of our ideas for activities:
 - International student trip to the zoo, a color run or marathon, a concert every two years and goat yoga!
 - November: Mental Health
 - Invited Student Health and Counseling and Active Minds Club
-



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Upcoming Activities

- Adding pickleball lines to outside tennis/basketball courts
 - Working through the process
 - Work with Bluebolt Outdoor to bring charging benches to campus
 - Plan to have a Christmas social to grow together as a group
 - Planning an event in January to prepare for officer elections for the 24-25 year
-



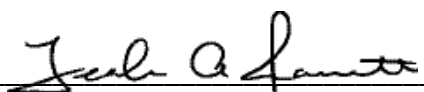
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Know Our Board of Governors

- Keep it lighter: what is your favorite holiday or season?
 - How do you keep the same levels of motivation throughout the changing seasons and stressors?
 - Harvard Business Review found that January is the least productive time of the year and 41 % of Americans say their mental health gets worse during the holidays
-

**Monitoring Report
EL-06
November 14, 2024**

I hereby present my monitoring report on the **Executive Limitations Policy EL-06: Asset Protection** according to the monitoring report schedule (BPD-04). I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless specifically stated otherwise.

Signed 
Leah A. Barrett, President

Date 8 November 2024

The President shall not allow assets to be unprotected, inadequately maintained or unnecessarily risked.

INTERPRETATION

Employees are the College's most valuable asset. However, this policy is not directed at our human capital, which is the subject of EL-03. Therefore, for purposes of this EL-06, I interpret "assets" to mean College facilities, equipment, and funds.

I interpret "not unprotected" to mean the College has insurance which protects College assets with limits and coverages evidenced in the following sections.

I interpret "not inadequately maintained" to mean the College adheres to a maintenance plan for facilities and capital equipment as evidenced in the following sections.

I interpret "not unnecessarily risked" to mean the procedures, protocols and plans of the College which address risks to assets as evidenced in the following sections.

Further, without limiting the scope of the above statement by the following list,

... the President shall not:

1. Permit the organization to have inadequate bonding and/or inadequate insurance against property and casualty losses.

INTERPRETATION

Insurance against property and casualty loss is interpreted in 1.1 below. I further interpret adequate bonding to mean:

- a) All general contractors who work for the College have bonding requirements for the full amount of the contract price. This is reasonable because a bond for the full amount of the contract price would make the College whole in the event of nonpayment. Compliance will be shown when the Vice President of Administrative Services verifies that all construction contracts have this bonding requirement, and the bond documents are properly issued and executed.
- b) Pursuant to Neb. Rev. Stat. §85-1508, employees of a community college area authorized to handle funds shall maintain a bond. I interpret “adequate bonding” of employees as required by statute to mean those employees authorized to sign checks have a minimum bond in the amount of \$50,000. This is reasonable because the minimum amount prescribed by statute effectively protects the College while properly utilizing resources. Compliance will be shown when the Vice President of Administrative Services verifies the updated bond documents on an annual basis.

EVIDENCE

- a) All general contractors who work for the College are required, as part of the bidding process, to execute [AIA Document A201-2017](#) which requires the performance and payment of a bond (*See*, i.e. Article 11, page 29). In addition, the College requires all general contractors, as part of the bidding process, to execute a [Supplemental Conditions](#) document which supplements AIA Document A201-2017, which provides further requirements for bonds and insurance (*See*, i.e. Article 11, page 10).
- b) Three employees are authorized to sign checks for the College, and all three have a bond:
[Leah Barrett](#), President
[Scott Gray](#), Vice President of Administrative Services
[Coleen Bressler](#), Executive Director of Administrative Services
- c) Review of the bond documents by the Vice President of Administrative Services on November 4, 2024, verified that all bonds have been properly renewed and are effective for the current period.

...the President shall not:

1.1 Permit the organization to insure its property with inadequate valuation and limits and for damage due to an insufficient scope of perils.

***INTERPRETATION**

Adequate valuation for insuring buildings and contents is interpreted in 1.1.1 below.

Adequate limits for damages, and a sufficient scope of insured perils, are those recommended by an independent insurance broker with national experience and specific expertise in the higher education industry. This is reasonable because a national, independent insurance broker has access to greater resources than those available to a local broker. Compliance will be shown when the College's Proposal for Insurance is generated by a broker who provides services nationally to higher education institutions.

***EVIDENCE**

The College is a member of the Nebraska Community College Insurance Trust (NCCIT) which is a governmental risk management pool created under the [Nebraska Intergovernmental Risk Management Act](#) which allows the Nebraska Community Colleges to self-insure on a group basis for various coverages. The NCCIT contracts with the Nebraska Risk Management Association, Inc. ([NRMA](#)) to administer the trust. NRMA has contracted with Arthur J. Gallagher & Co. ([Gallagher](#)), a national insurance brokerage, risk management and consulting firm, as an independent insurance broker to provide for an annual proposal of insurance coverages to the members of the NCCIT. NRMA provided an [annual report](#) to the Board of Governors, setting forth the history, current governance structure, proposal process and financial status. Gallagher has provided a [coverage chart](#) summarizing the limits and self-insured retentions/deductibles for the various coverages.

...the President shall not:

1.1.1 Insure the buildings and contents with a blanket limit which is not in accordance with the industry standard cost to replace the damaged items with materials of like kind and quality, without deduction for depreciation.

INTERPRETATION

I interpret the "industry standard" replacement cost for property insurance coverage to be the value determined by an annual appraisal of all buildings of the College, and their contents, by an independent appraisal firm hired by the NCCIT to determine values for the renewal of property insurance coverage. This is reasonable because the independent appraisal firm is hired by NRMA, the association which administers the NCCIT and is responsible for establishing standards of insurance practice for the Nebraska community colleges.

EVIDENCE

The most recent [Appraisal Report](#) dated September 26, 2023, and prepared by HCA Asset Management, an independent appraisal firm hired by NCCIT to determine replacement cost for Northeast's property insurance coverage, determined a total replacement cost value of all buildings, contents and other property of \$327,556,554.

...the President shall not:

1.1.2 Permit the organization to have inadequate insurance for theft, disappearance or destruction of money and securities inside or outside the premises.

INTERPRETATION

I interpret "adequate insurance" for the named perils in this section to mean the College has Comprehensive Crime Insurance coverage for criminal acts of employees, such as embezzlement, forgery, or other acts involving employee dishonesty, with limits recommended by the independent insurance broker for NCCIT.

EVIDENCE

[Crime](#) coverage is included as part of the coverage provided by the NCCIT, as recommended by Gallagher, which includes coverage for employee theft and funds transfer fraud, on premises or in transit, along with other related types of coverage.

...the President shall not:

1.2 Permit the Board members, College staff and individuals engaged in activities on behalf of the organization, or the organization itself, to have inadequate liability insurance.

INTERPRETATION

I interpret "adequate liability insurance" for the named perils in this section to mean the College has General Liability and Excess Liability coverage for negligent acts of employees, in the amounts with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Board members, College staff and individuals engaged in activities on behalf of the College are insured under the [General Liability](#) insurance coverages of the NCCIT, as recommended by Gallagher, with limits of \$1,900,000 per occurrence and \$3,800,000 aggregate. In addition, [Excess Liability](#) coverage up to \$5,000,000 is provided through the NCCIT.

...the President shall not:

1.2.1 Allow the organization, Board members, the College staff to have inadequate insurance covering professional liability, errors or omissions related to the administration of or fiduciary duties involved with design or administration of employee benefits, wrongful acts involving personnel or other material decisions, or claims alleging sexual harassment, molestation, abuse or workplace harassment.

INTERPRETATION

I interpret “adequate insurance” for the named perils in this section to mean the College has Professional Liability, Errors & Omissions (E&O), Employee Benefits and Sexual Harassment and Sexual Abuse Liability with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Errors and Omissions Liability, Employment Practice Liability, Employee Benefits Liability, and Sexual Harassment and Sexual Abuse Liability coverage are all included in the [General Liability](#) package of the NCCIT, as recommended by Gallagher, with limits of \$1,900,000 per occurrence and \$3,800,000 aggregate. In addition, [Excess Liability](#) coverage up to \$5,000,000 is provided through the NCCIT.

...the President shall not:

1.3 Permit the organization to have inadequate Privacy/Cyber insurance.

INTERPRETATION

I interpret “adequate cyber insurance” to mean the College has Cyber Liability coverage with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

[Cyber Liability](#) coverage is provided through the NCCIT, as recommended by Gallagher, which includes coverage for Legal, Forensic and Crisis Management, Business Interruption Loss resulting from Security Breach or System Failure, Cyber Extortion, Data Recovery, eCrime, and cyber fraud, with various limits and coverages on a claims made basis.

...the President shall not:

1.4 Permit individuals traveling out of the United States on behalf of the College to have inadequate Travel Accident insurance.

INTERPRETATION

I interpret “adequate travel accident insurance” to mean that College has an international travel insurance policy which provides coverage for catastrophic loss to students and employees traveling abroad with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

International Travel insurance coverage is a separate policy of insurance outside of the NCCIT. Current international travel insurance coverage for employees and students is provided by [The Insurance Company of the State of Pennsylvania](#) with limits of \$1,000,000 per occurrence and \$6,000,000 aggregate, as recommended by Gallagher.

...the President shall not:

1.5 Permit the organization to purchase a bond or crime insurance with inadequate limits and which does not cover loss due to dishonesty and lack of faithful performance by personnel having access to material amounts of funds, and which does not comply with any applicable statutory or regulatory obligations related to retirement accounts.

INTERPRETATION

Crime insurance was interpreted in section 1.1.2 above. I interpret insurance related to “statutory or regulatory obligations related to retirement accounts” to mean Employee Benefits insurance coverage and “adequate limits” to mean the College has Employee Benefits coverage with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Evidence of [Crime](#) insurance was provided in section 1.1.2 above and covers loss due to dishonesty and lack of faithful performance by personnel.

Employee Benefit coverage is included under the [General Liability](#) insurance provided through NCCIT, as recommended by Gallagher.

...the President shall not:

2. Allow personnel who are not included under a bond or crime insurance to have access to material amounts of funds.

INTERPRETATION and EVIDENCE

All College employees are covered under the Crime insurance coverage provided by the NCCIT, as recommended by Gallagher, with limits of \$1,000,000 for crime losses due to the acts of any employee discovered during the policy period. Therefore, there is no employee not covered under the College's crime insurance that has access to a "material amounts of funds."

...the President shall not:

3. Unnecessarily expose the organization, its Board members or staff to claims of liability.

INTERPRETATION

I interpret "not unnecessarily exposing the organization to claims of liability" to mean the College has organizational procedures, protocols and plans which reduce the risk of institutional liability.

EVIDENCE

The following College operational procedures are intended to reduce or minimize institutional risk:

[AP-1010.0 Nondiscrimination](#)

[AP-1010.1 Harassment](#)

[AP-3010.0 Use and Scheduling of College Facilities and Property](#)

[AP-3210.0 Safe and Secure College Environment](#)

[AP-3231.0 Communicable Diseases Procedures](#)

[AP-3233.0 Alcoholic Beverages and Controlled Substances – Employees](#)

[AP-3235.0 Tobacco and Alternative Nicotine Products Use Procedures](#)

[AP-3237.0 Alcohol and Controlled Substance Testing for Commercial Driver's License](#)

[AP-3260.0 Child Abuse or Neglect](#)

[AP-3511.0 Information Security Administrative Procedure](#)

[AP-3511.1 Acceptable Use Procedures - Technology Resources](#)

[AP-3511.2 Peer to Peer File Sharing Procedures](#)

[AP-3511.3 Privacy and Release of Information](#)

[AP-3511.4 Identity Theft Prevention](#)

[AP-3511.5 Electronic Messaging](#)

[BP-5227.0 Alcoholic Beverages and Controlled Substances](#)

[AP-6420.0 Contracts Administration](#)

[AP-7015.0 Workplace Threats and Violence Reporting](#)

The following protocols and plans for academic and non-academic activities are intended to reduce or minimize institutional risk

[Key-Access Operating Protocol](#)

[Portable Heater Protocol](#)

[Radio Communication Protocol](#)

[Transportation Protocols](#)

[Purchasing Protocols](#)

[Property Control Protocols](#)

[Spill Prevention](#)

[Emergency Response Plan](#)

[Building Emergency Action Plan](#)

[Crisis Communications Plan](#)

[Automated External Defibrillator Plan](#)

[Bloodborne Pathogen Plan](#)

[Contractor Notification and Safety Plan](#)

[Fire Prevention Plan](#)

[Hazard Communications Plan](#)

[Injury Prevention Plan](#)

[Lockout Tagout Plan](#)

[Powered Industrial Truck Plan](#)

[Vehicle Safety Plan](#)

All safety plans are regularly reviewed by the Safety Subcommittee, a subcommittee of the Administrative Services Standing Committee. These plans are easily accessible by all employees on the College SharePoint Site under [Physical Plant, Safety](#), and [Purchasing](#), and may also be accessed in the new PolicyStat software which is currently implemented on the College website.

A [Building Safety Inspection Checklist](#) is completed for each building on a regular schedule determined by the Executive Director of Physical Plant.

...the President shall not:

3.1 Allow any material contracts or material internal human resource documents to be executed without adequate review by qualified legal counsel.

INTERPRETATION

I interpret “material contracts” to mean any contract above \$25,000.

I interpret “material internal human resource documents” to mean all labor agreements, and contracts for separation of employment.

I interpret “adequate review by qualified legal counsel” to mean a process by which all College contracts have been negotiated, reviewed, approved, and executed according to a written, established procedure prepared by the College General Counsel.

Compliance will be shown when the College General Counsel verifies that all material contracts have been reviewed pursuant to the College [Contracts Administration Procedure](#).

EVIDENCE

Review of all College material contracts and labor agreements by the College General Counsel verified that all contracts were reviewed by the General Counsel and signed by a person with authority to sign the contract pursuant to the Procedure.

...the President shall not:

3.2 Allow any employee or volunteer to be in contact with children under the age of 18 or other vulnerable populations without being screened subject to the requirements of the organization’s insurer.

INTERPRETATION

Because Northeast’s insurer has no specific screening requirements for employees who are in contact with minors, nor is there a specific Nebraska law which requires any form of screening, I interpret this section to mean Northeast has procedures and protocols in place which limit the instances in which Northeast employees are in contact with minors who attend events on campus, in order to reduce the institution’s overall risk.

EVIDENCE

[AP-3260.0 Child Abuse or Neglect](#) is a College procedure which requires any employee that has reasonable cause to believe that a child has been subjected to child abuse or neglect or observes such child being subjected to conditions or circumstances which reasonably would result in child abuse or neglect, to report the incident to their supervisor, or by using the toll-free number provided by the State of Nebraska Department of Health and Human Services.

A draft of a [Minors on Campus Procedure](#) is currently in the process of being reviewed by appropriate College personnel for consideration by the College Operations Standing Committee.

...the President shall not:

4. Receive, process or disburse assets under controls that are insufficient to meet the Board-appointed auditor's standards.

INTERPRETATION

I interpret "auditor's standards" to mean the annual audit report conducted by the College's independent auditor.

EVIDENCE

The [Northeast Community College Financial Statement Audit](#) for fiscal year 2023-2024 conducted by Dana F. Cole and Company, LLP, the College's independent auditor, reported no material findings.

...the President shall not:

4.1 Receive, process or disburse the organization's assets under internal controls insufficient to detect, deter and prevent fraud or insufficient to prevent and detect significant deficiencies or material weaknesses.

INTERPRETATION

I interpret "not insufficient internal controls" under this section to mean purchasing protocols which require multiple levels of approvals for purchases in excess of threshold amounts, verification of the purchase upon receipt, and properly tracking the asset into the College's inventory records.

EVIDENCE

The College [Purchasing Protocols](#) prohibit transactions involving a conflict of interest, requires requisition forms with appropriate approvals and allocation of budget funds, and requires all purchased equipment and supplies to be receipted and verified by a centralized receiving department. In addition, the College [Property Control Protocols](#) set forth the internal controls required for

tagging equipment into an inventory system and the reporting of theft or disappearance of College property. A physical inventory of furniture and equipment is done annually utilizing the [Furniture & Equipment Inventory Protocols](#), which verifies the existence and location of all furniture and equipment previously purchased by the College.

All College employees who are issued procurement cards are subject to purchase limits according to College Purchasing Protocols. The restrictions are placed at the discretion of the Director of Purchasing, based on the administrative level, scope of responsibility and department needs of the card holder. Each cardholder must verify all procurement card purchases by submitting a log of purchases with accompanying receipts on a monthly basis which is approved by the cardholder's supervisor.

NOTE: It is recommended that all employees who are issued procurement cards receive training regarding the types of purchases, threshold amounts, and other [protocols](#) applicable to the use of procurement cards. This training should be done upon issuance of the card and before it is activated, and subsequent training upon each renewal of the card. It is anticipated that a training plan for use of procurement cards will be implemented by 7/1/2024 for the new fiscal year.

11/14/2024 Update: This training plan is currently in the process of being developed, and it is anticipated that the plan will be implemented by 7/1/2025 for the new fiscal year.

...the President shall not:

5. Permit internal controls insufficient to prevent and ensure against tardy, inaccurate, spacious or misleading financial reporting.

INTERPRETATION

I interpret "internal controls" to mean the Independent Auditors' Report on Internal Control within the annual audit, which the auditors use to determine the audit procedures that are appropriate for the purpose of expressing the audit opinion. Compliance will be shown when there are no material findings of any deficiency which the auditors considered to be material weaknesses.

EVIDENCE

Review of the [Northeast Community College Financial Statement Audit](#) for fiscal year 2024 shows that the auditors did not identify any deficiencies in internal control that were considered to be material weaknesses for the purpose of expressing their opinions on the financial statements (page 51.)

The College recently completed an Internal Control Audit for the purpose of reviewing internal controls regarding three specific areas, including Student Accounts – Cash Receipts, Retail Operations and Payroll Processing and Benefits Administration. An [Executive Summary](#) of this audit identifies additional or revised controls the College will be implementing in these areas.

...the President shall not:

6. Cause or allow buildings and equipment to be subjected to improper wear and tear or insufficient maintenance.

INTERPRETATION

I interpret “not allowing improper wear and tear” to mean the College follows Custodial Staffing Guidelines that are industry standard according to the Association of Physical Plant Administrators (APPA). I interpret “not allowing insufficient maintenance” to mean the College follows preventative maintenance guidelines that are industry standard according to the Association of Physical Plant Administrators (APPA). This is reasonable because APPA is a national association of professionals with expertise in the operation and maintenance of higher education facilities.

EVIDENCE

The College follows [Custodial Audit Guidelines](#) as operational guidelines for custodial work within facilities, to determine the appropriate level of cleanliness for each [building](#). The College has been able to budget the appropriate staffing levels to ensure the College is staffing facilities based on the APPA guidelines.

The College has operational guidelines in the form of an established [Preventative Maintenance Program](#) within facilities to determine the optimum maintenance schedule for each [building](#). Additional staff has recently been added to better facilitate the preventative maintenance program.

Current College procedure, [AP-6130.0 Building Maintenance Funding](#), sets an annual target funding level of 30% of the projected capital fund to be utilized for maintenance and renovation of College facilities.

The Building Conditions Assessment completed in 2017 as part of the [Master Site and Facilities Plan \(MSFP\) \(pages 39-43\)](#), which provides data for facility conditions to help make appropriate decisions for the allocation of financial resources for facilities. The decisions implemented within the capital projects priorities have been in line with the efforts to avoid facilities that are difficult to maintain because of the expired life cycle. There is also contingency funding reserved through the budget process for unplanned failures that could impact College operations, which avoids the need to defer corrections and insufficient maintenance. It is anticipated that an update to the MSFP will be completed during the year 2024.

The College has developed [Classroom Design Standards](#) as part of the MSFP, to help mitigate potential future maintenance issues in classrooms.

The custodial and preventative maintenance guidelines also include equipment attached to the buildings. Departmental equipment is replaced as part of the annual budget process prior to the end of their respective life cycle, which helps with unplanned breakdowns and operational disruptions. Contingency dollars are also maintained within the budget for emergency replacement of equipment prior to the expiration of its life cycle.

...the President shall not:

7. Allow the organization to operate without a plan to mitigate loss to organizational assets damaged by a disaster and to expedite recovery from a disaster.

INTERPRETATION

I interpret a “plan to mitigate loss to organizational assets damaged by a disaster” to mean the College has a business interruption plan.

I interpret a “plan to expedite recovery from a disaster” to mean the College has a designated recovery team consisting of personnel trained to respond to recovery from a natural disaster.

EVIDENCE

The College has the following documents available to all employees which address business continuity in the event of a disaster:

[Recovery of Normal College Operations](#)

[Sample Recovery Strategies](#)

[Samples of Department or Division Responsibilities](#)

[Samples of Actions for the Initial Recovery Period](#)

In addition, Technology Services has developed an [Information Security Emergency Response Protocol](#).

A general recovery plan is mentioned in the [Continuity of Operations in the Emergency Response Plan](#) to be established for the purpose of taking the necessary steps to resume college operations. The Northeast Emergency Operations Center team meets on a monthly basis to review plans, procedures and items of concern for emergency management. This group reviews comprehensive

Continuity of Operations Plans and planning efforts. The next step in this work will be to have specific operational recovery plans for each department, which are currently being developed.

...the President shall not:

8. Make purchases that do not result in an appropriate level of quality, after-purchase service and value for dollar, or do not provide opportunity for fair competition.

INTERPRETATION

I interpret this section to mean Northeast has purchasing protocols which allow the College to purchase quality products at a reasonable cost and exhibits overall effective resource management.

EVIDENCE

Northeast [Purchasing Protocols](#) outlines the purchasing process from requisition, competitive bidding, ordering and receiving and the necessary documentation required for approval of each step.

...the President shall not:

9. Compromise the independence of the Board's audit or other external monitoring or advice.

INTERPRETATION

I interpret "not compromising the independence of the Board's audit" to mean the Vice President of Administrative Services is responsible for facilitating the competitive bidding process for auditor services through normal purchasing protocols, and the Board maintains final approval for auditor services.

EVIDENCE

An RFP for auditing services was completed, and a new contract for auditing services was awarded to [Dana F. Cole & Company,LLP](#), for the five-year period beginning with fiscal year 2023, and ending in fiscal year 2027.

...the President shall not:

9.1 Engage parties already chosen by the Board as consultants, auditors, legal counsel or advisors.

INTERPRETATION

I interpret “not engaging parties already chosen by the Board” to mean the Board shall maintain the independent authority to hire consultants, auditors, legal counsel and advisors and the President shall not engage similar parties which creates conflict with the Board’s authority.

EVIDENCE

[EL-04 Planning, item #6](#) limits the President’s authority to permit financial planning that does not provide the amount determined annually by the Board for the Board’s direct use during the year, such as costs of fiscal audit, Board development, Board and committee meetings, Board legal fees, and ownership linkage. The Board of Governors maintains a [Contractual Services Budget](#) for purposes of hiring consultants, auditors, legal counsel and advisors as necessary to carry out its own task.

...the President shall not:

10. Permit investments that are inconsistent with the state law, or managed in a way that is inconsistent with the primary objectives of capital preservation and reasonable growth.

INTERPRETATION

I interpret this section to mean that all surplus of College funds in excess of current needs should be invested in a manner that is consistent with [Neb. Rev. Stat. Sec. 77-2341](#) which provides that such funds may be invested in certificates of deposit, time deposits, or in any securities in which the state investment officer is authorized to invest pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made. Compliance will be shown when the Vice President of Administrative Services verifies that all funds are invested in a manner consistent with state law.

EVIDENCE

Review of [College investments](#) conducted on November 8, 2024, verified that all College funds are invested in a manner consistent with state law.

...the President shall not:

11. Allow intellectual property, trademarks and copyrights, information, and files to be exposed to loss or significant damage.

INTERPRETATION

I interpret not allowing “loss or significant damage” to intellectual property, to mean the College has established, written procedures which provides for reasonable restrictions on the use of the College’s name by employees and third parties and preserves the residual ownership and rights to all College intellectual property.

EVIDENCE

[AP-3030.0 Ownership of Intellectual Property and Patent](#) sets forth the circumstances under which a College employee may use the College name and establishes the process for determination of the ownership of College intellectual property.

[AP-6420.0 Contracts Administration](#) provides that all contracts executed by the College shall preserve and protect all claims to College intellectual property and patent rights (page 10).

The College recently adopted a new logo, and an [application](#) for registration of the new logo has been filed with the United States Patent and Trademark office for legal trademark protection.

...the President shall not:

12. Allow information and files to be retained for an inappropriate period of time, stored in a manner that does not enable efficient access, or improperly destroyed.

INTERPRETATION

I interpret this section to mean the College has an established, written procedure addressing the retention and destruction of College records which complies with Nebraska law.

EVIDENCE

[AP-3070.0 Records Management](#) sets forth the process for retention and destruction of College records. All departments must comply with the [Records Disposition Master Schedule](#) as recommended in NCCA Schedule 155 and Nebraska Schedule 24, of the Nebraska State Records Management Division. A College [Records Disposition Authorization Form](#) must be completed and submitted to the Nebraska State Records Management Division prior to the destruction of any records pursuant to the Schedule. College

software programs retain student records, financial records, and employee records in electronic format which is easily accessible and complies with the regulations of the Nebraska State Records Management Division. Records that are authorized to be destroyed pursuant to the Master Schedule are shredded at the start of each new fiscal year. The Nebraska Records Management Division acknowledged receipt of the Records Disposition Authorization Form for the 2024 fiscal year on [October 9, 2024](#).

...the President shall not:

12.1 Permit employees and contractors to be uninformed of these requirements.

INTERPRETATION

I interpret “not uninformed” in this area to mean that records management is included as part of employee job descriptions in departments where records are required to be maintained, and employees are properly trained regarding all legal requirements for records retention and destruction.

EVIDENCE

Employee job descriptions in the following areas include records management as part of their job function:

Human Resources – Employee records

Registrar - Student records

Financial Aid - Financial Aid records

Administrative Services – Business and financial records

NOTE: It is recommended that a more formalized training plan be developed for employees whose job descriptions include records management as part of their job function. This training plan would include basic information regarding the Records Management procedure, the Records Disposition Master Schedule, applicable state laws pertaining to records disposition, and College processes for complying with records management. It is anticipated that a new training plan for records management will be implemented by the next Monitoring Report.

11/14/2024 Update: This training plan is currently in the process of being developed, and it is anticipated that the plan will be implemented by 7/1/2025 for the new fiscal year.

...the President shall not:

13. Endanger the organization's public image, credibility, or its ability to accomplish Ends.

INTERPRETATION

I interpret this policy to mean compliance with policy items 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6, as evidenced below.

...the President shall not:

13.1 Allow non-adherence to guidelines for required institutional and desired supplemental program accreditations.

INTERPRETATION

I interpret "guidelines for program accreditations" to mean:

- a) With regard to the institutional accreditation, guidelines required for accreditation with the Higher Learning Commission (HLC), and guidelines for existing program review for the Nebraska Coordinating Commission for Postsecondary Education (CCPE).
- b) With regard to academic supplemental program accreditation, guidelines required for each program by the accrediting body for each academic program

EVIDENCE

- a) [Status of HLC accreditation](#)
- b) The Board has to approve continuation of existing programs every 7 years through CCPE. In the past year, the following programs have been reviewed:
 - i) [Utility Line program](#)
 - ii) [Diesel Technology program](#)
 - iii) [Administrative Professional and Media Arts programs](#)
- d) [Status of accredited programs such as HVAC, nursing, paramedic, HIMS, PTA, Vet Tech](#)

...the President shall not:

13.2 Accept gifts or bequests other than through the Northeast Community College Foundation in accordance with Foundation Gift Acceptance Procedures.

INTERPRETATION

With regard to gifts, I interpret this section to mean the College shall not accept gifts other than by the Northeast Community College Foundation in accordance with the Foundation Gift Acceptance Procedure. With regard to grants, I interpret this section to mean the College adheres to a written procedure for developing and managing grants which sets forth specific criteria to apply for grants as well as review and approval by the departments affected by the grants.

EVIDENCE

The [Foundation Gift Acceptance Procedure](#) sets forth restrictions and criteria for acceptance of gifts. [AP-3610.0 Grants Development and Management Procedure](#) outlines the grant approval process, including the criteria used to apply for grants, and all applications are reviewed by Cabinet to ensure extension of grant activities can be funded beyond the grant period.

...the President shall not:

13.3 Publicly position the college in support of or opposition to any political party or candidate for public office.

INTERPRETATION

I interpret “publicly position” to mean any College news release, or any public statement of the President on behalf of the College, which is published in the news media.

EVIDENCE

[AP-3410.1 Marketing, Public Relations and Website Communications Standards](#) requires that all news releases by any faculty or staff member are routed through the Public Relations office. Review of all news releases by the Director of Public Relations over the past year can confirm no College news release supported or opposed any political party or candidate for public office, either directly or indirectly, and there was no public statement of the President on behalf of the College which positioned the College in support or opposition to any political party or candidate for public office.

...the President shall not:

13.4 Develop or continue collaborative relationships with organizations whose principles or practices are incompatible with those of the College.

INTERPRETATION

I interpret “collaborative relationships” to mean those organizations with which the College has a written agreement to partner in a manner which helps achieve the Ends. I interpret “organizations whose principles or practices are not incompatible with those of the College” to mean organizations whose principles and practices are aligned with the Board Ends, and the Mission, Vision, Values and Strategic Priorities of the College.

EVIDENCE

As of the date of this report, the College has collaborative relationships with the following organizations: All higher ed institutions with which Northeast has an articulation agreement can be found on the College website: <https://northeast.edu/support-services/advisement/transfer-guide>

Each academic department maintains collaborative relationships with multiple industry partners and professional organizations which support our student experience. Details are kept by each academic Dean in records such as advisory board minutes, gift agreements, and faculty are required to keep internship agreements as part of the student’s academic record. Northeast is required by statute to publish a [list](#) of associations and organizations to which membership dues are paid on an annual basis.

Applied research partner and co-op agreements include Pioneer/Corteva, AgriGold, Orthman, C2A3 Consortium, and the Natural Resources Conservation Service.

Interlocal [agreements](#) with other governmental entities.

...the President shall not:

13.5 Allow relationships with stakeholders to be inconsistent with the productive cooperation necessary to the achievement of Ends.

INTERPRETATION

I interpret “stakeholders” to mean students, community members in our 20-county service area, and educational partners.

EVIDENCE

Evidence of the consistent, productive cooperation with stakeholders necessary to achieve the Ends is shared during the monthly presidential report to the Board

...the President shall not:

13.6 Permit inconsistent, disrespectful or untimely response to stakeholder concerns.

INTERPRETATION

I interpret “stakeholder concerns” to mean any concern of a student or employee of the College regarding any operation of the College.

EVIDENCE

Student and Employee complaints are handled at level most directly able to make an impact. Most informal complaints are received through Human Resources, Student Services and Administrative Services. Northeast recently implemented Maxient software which allows multiple users across the college community to receive and register student or employee complaints at any level and enter the complaint in a centralized system. If a complaint is not resolved it can move to a formal complaint process.

A student may utilize the Northeast website to complete a [Student Complaint Form](#).

An employee may utilize the Northeast website to complete an [Employee Grievance form](#).

The Monitoring Report for [EL-09 Organizational Integrity](#) provides evidence of employee ability to file a complaint and report improper activities.

...the President shall not:

14. Change the organization’s name or substantially alter its identity in the community.

INTERPRETATION

I interpret this section to mean that the College name will not be changed from Northeast Community College Area without amendment to [Neb. Rev. Stat. §85-1504](#) which designates the Northeast Community College Area.

EVIDENCE

Review of the Nebraska statutes after the 108th Legislature, Second Session, updated as of June 9, 2023, confirms that Neb. Rev. Stat. §85-1504 has not been amended to change the name of the College.

...the President shall not:

15. Decide or change the name of any College Property after an individual or organization.

INTERPRETATION

I interpret this section to mean that Board of Governors approval is required prior to naming any College Property after an individual or organization.

EVIDENCE

[AP-2010.0 College Property Naming Procedures](#) outlines the process for obtaining approval from the Board of Governors for naming any College Property after an individual or organization. AP-2010.0 requires the review and approval of the College Property Naming Task Force. Review of the College Property Naming Task Force records confirms that no College Property was named after an individual or organization in the past year.

...the President shall not:

16. Create or purchase any subsidiary corporation.

INTERPRETATION

I interpret this section to mean that Board of Governors approval is required prior to creating or purchasing any subsidiary corporation.

EVIDENCE

Review of all documented Minutes of the Board meetings confirms that no subsidiary corporation was created or purchased during the reporting period.



06.1-06.2

6.1 & 6.2 MONITORING REPORTS

14 November 2024

Northeast Community College is dedicated to the success of students and the region it serves.



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EL-06: ASSET PROTECTION



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EL-06: ASSET PROTECTION

Conditions

- Adequate insurance
- Limiting of exposure
- Adequate internal controls
- Building maintenance
- Business interruption plans
- Emergency response and recovery plans
- Record retention systems
- Collaborative relationships
- Institutional credibility

Evidence

- Insurance coverage and limits
- Internal control audit
- Update of Master Site & Facilities Plan
- Director, Risk Management
- Alignment with state statutes related to procurement, record retention, and contract administration
- Public access to organizational relationships
- Complaint reporting processes and logs



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6.3 PRESIDENT'S MONTHLY UPDATE

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2025 LEGISLATIVE PRIORITIES

- NamePlate
- NSWERS Funding
- Dual enrollment (NCCA power point is in Teams)



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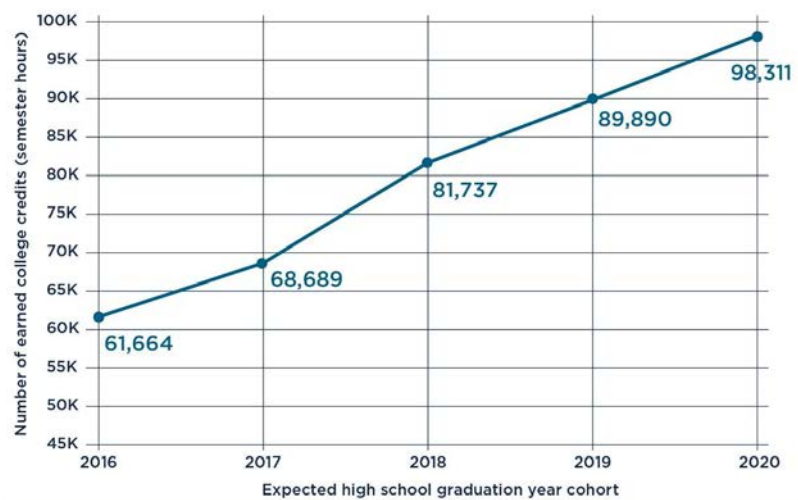
5

Statistic: The total number of dual enrollment credits continues to rise, with more students earning significant credit hours before graduating high school.

Insight: With dual enrollment, students not only explore academic interests early but also reduce their time to degree, lowering student debt and bolstering Nebraska's educated workforce.



NUMBER OF DUAL ENROLLMENT CREDIT HOURS EARNED



6

Statistic: Career and Technical Education (CTE) courses make up nearly 22% of dual enrollment courses, with a steady increase in both CTE and general education participation.

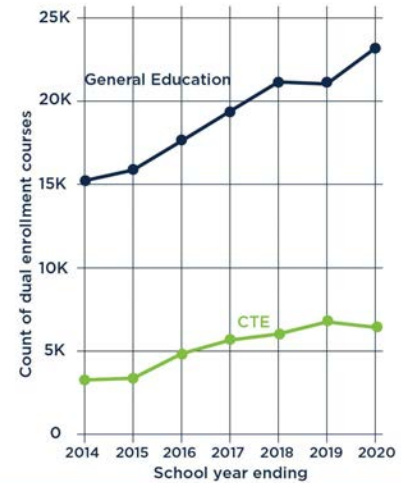
Insight: Dual enrollment isn't just about traditional academics. With over a fifth of courses in CTE fields, we're equipping students with practical skills for Nebraska's high-demand industries. Expanding this program can meet workforce needs and create job-ready graduates.



2014-2020 TOP TEN CTE SUBJECTS

Rank	Subject	Enrollments
1	Welding	4,859
2	Information Tech	4,600
3	Healthcare Provider	3,313
4	Health Info Management	2,950
5	Business Administration	2,857
6	Criminology	2,242
7	Early Childhood Education	2,177
8	Automotive/Diesel	1,932
9	Architecture/Construction	1,680
10	Nursing	1,428

CTE DUAL ENROLLMENT COURSES



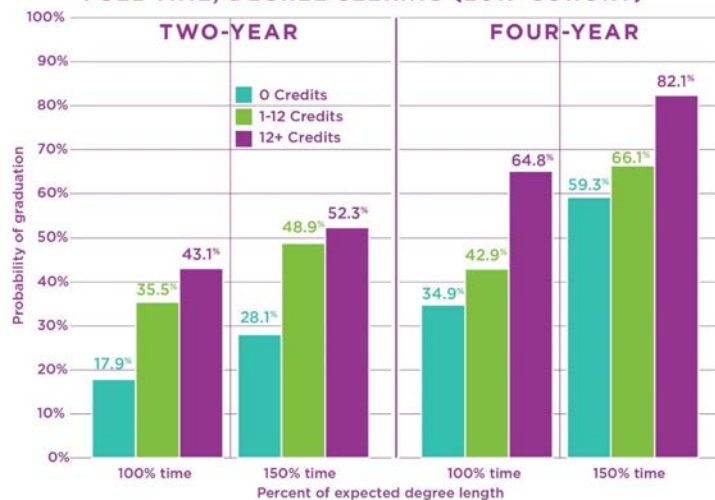
7

Statistic: Students who earn 12 or more dual credits in high school are significantly more likely to graduate from college on time compared to those with fewer or no dual credits. This level of credit provides a strong foundation, effectively equipping students to succeed in college.

Insight: The more dual credits students earn, the greater their chances of timely college graduation. Supporting dual enrollment empowers students with a head start, ensuring they're prepared and motivated to complete their degrees.



TIME TO POSTSECONDARY GRADUATION, FIRST TIME, FULL TIME, DEGREE SEEKING (2017 COHORT)



8

PROFESSIONAL ENGAGEMENTS & UPDATES

- Nebraska Chamber Engagement
 - Policy Councils
 - Nebraska Manufacturing Alliance
 - Hosted Leadership Nebraska
- Aksarben
- SHEO Conference on Return on Investment
 - NSWERS, CCPE & Susan T Buffett Foundation
- ACCT Leadership Congress
- Rural Guided Pathways – Phase II
- Nebraska Information Technology Commission



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JUST A FEW HIGHLIGHTS

- Veteran's Day special guest, Del Ames.
- TRIO-CSP Students of the Month
 - Sept: Elizabeth Kersch, Spencer
 - Oct: Emma Wubben, Fordyce
- Robotics in the News
- Fall Sports Wrap-up
 - Men's Soccer headed to National Tournament in Huntsville, AL as #5.
 - Volleyball made to the regional finals.
 - Women's soccer made it to regional semi-finals.
- FBLA Students place first in national case competition in Des Moines.
- Navigator at South Sioux City Public Schools begins
- Engagement Survey opens
- "On-board" Update



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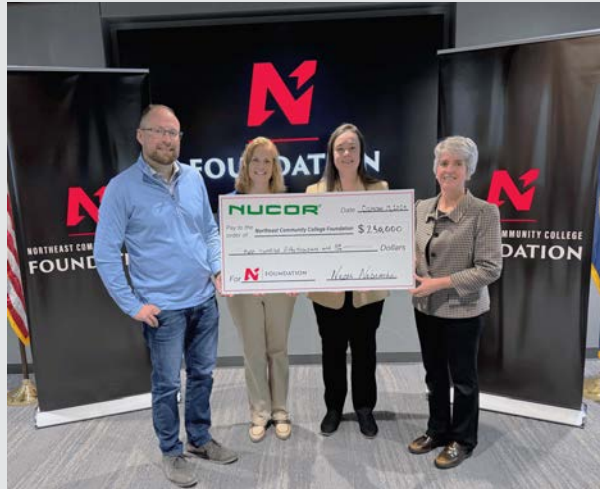
10

iHub Progresses

Construction has Restarted

Fundraising Update

Nucor	\$250,000
Pinnacle Bank	\$ 25,000
Great Plains State Bank	\$ 25,000
McMill Advisors	\$ 25,000
Norfolk Area Community Foundation	\$ 25,000
Chief Industries	\$ 20,000
Elkhorn Valley Bank	\$ 10,000
First Interstate Bank	\$ 2,500
Tri-County Bank	\$ 1,000



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HLC REPORT 2008

- "the Board must make improvements in acting as a responsible policy governance body"
- "it fails to examine its own effectiveness"
- "it (the BoT) dabbles in micromanagement. This is beyond the scope of the governing board which sets policy, hires the chief executive officer (CEO) and secures resources. The day-to-day operations of the institution is entrusted to the chief operating officer (CEO)"
- " ... With sound policy governance leadership, OCC could readily become one of the premier community colleges in the nation"

ENDS Review & Strategic Planning

OCC Results Under Carver Model

Higher Learning Commission (HLC) – Official Response

"...the team commends OCC on the great strides the college has made in building/restoring a sense of trust in leadership by ensuring that faculty and staff have a voice in governance, providing them access to the data they need to successfully fulfill their duties, increasing communication and transparency with all stakeholders, and significantly improving relationships with faculty, staff, and the community. The team hopes that OCC will maintain and build upon this positive momentum as it prepares for its Reaffirmation of Accreditation visit in 2028-29."

**No Additional Monitoring Recommended

Progressive Shared Governance in Times of Change: A Case Study of the Carver Model in Action
Oakland Community College, MI
2024 ACCT Congress

12

ENDS REVIEW & STRATEGIC PLANNING

December 2024/January 2025

February – November 2025
stakeholders

April 10 – ~~West Point~~ O'Neill

June 12 – South Sioux City

Sept 25 (tentative)- Norfolk

November 13 – ~~O'Neill~~ West Point

January 2026

February – April 2026

May 2026

Board of Governors review of E-00 Global Ends

Activities take place to seek feedback from all

Data Analysis

First draft of Strategic Plan revealed

Feedback on draft

Launch updated Strategic Plan



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DISCUSSION/QUESTIONS



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**Board of Governors
Governance Committee
Wednesday, October 30, 2024 @ 9:00 a.m.**

Attendees: Dirk Petersen, Chairperson; Donovan Ellis; Carol Sibbel; Julie Robinson; Diane Davies; Scott Gray, Liaison

NOTES

1. Content Review (CR) – Review policy content and provide suggestions for revisions.
 - a. [EL-00](#) General Executive Constraint – Policy content was reviewed and there are no suggestions for revision. The Committee recommends moving the policy monitoring report review to December, starting in December 2025.
 - b. [EL-02](#) Access to Education – Policy content was reviewed and there are no suggestions for revision. The monitoring report was excellent and contained good data, evidence, and interpretation.
 - c. [BPD-00](#) Global Board President Delegation - Policy content was reviewed and there are no suggestions for revision.
 - d. [BPD-01](#) Unity of Control – Policy content was reviewed and there are no suggestions for revision.
2. Board Self-Evaluation (BSE) – Review and determine whether the Board has been practicing.
 - a. [BPD-00](#) Global Board President Delegation – The Board Self-Evaluation of the policy was completed and discussed.
 - b. [BPD-01](#) Unity of Control – The Board Self-Evaluation of the policy was completed and discussed.
3. Policy Items on Board Meeting Agenda
 - a. Policies recommended for First Reading for Deletion:
 - i. [BP-6125](#) Check Signature Policy – Policy content was incorporated into a new administrative procedure [AP-6125.0](#) Check Signature.
 - ii. [BP-6130](#) Building Maintenance Funding Policy – Policy content was incorporated into a new administrative procedure [AP-6130.0](#) Building Maintenance Funding.
 - iii. [BP-5210](#) Statement of Student Responsibility – Item 1. of the policy content has been incorporated into the preamble of the [Student Code of Conduct](#); however, a question arose as to whether item 2. of the policy is covered. Scott will review the Student Code of Conduct and let the Committee know if he believes it is covered in another section of the code.

4. [Board Agenda Worksheets](#) Discussion – The two examples of the Board Agenda Worksheets were reviewed and discussed. The Committee believes the agenda has been following the one-page worksheet and is working well. The agenda needs to remain flexible so it can change as needed, and it would be beneficial to schedule the items needing decision together to accommodate the press. It is the recommendation of the Committee to include an item on the January 2025 Board meeting agenda for the Board members' signing of the Conflict-of-Interest statement and discussion regarding the purpose of the statement, situations that may create a conflict of interest, and the proper channels for disclosure of a conflict of interest.
5. Other – Dirk provided a copy of [Hawkeye Community College's Ends policy](#) that was reviewed at the ACCT meeting he attended. The policy specifically mentions the community, training for community members, and providing learning opportunities to prepare students to enter into their community. The Ends policy is scheduled for review in January 2025, and the Committee would like to discuss the opportunity to pursue adding an item to the policy that mentions the community and focuses on the region we serve.
6. Next Meeting Date/Time Monday, November 25 @ 9 a.m.



Origination 12/2021
Last Approved 01/2024
Effective 01/2024
Last Revised 04/2023
Next Review 01/2026

Owner Scott Gray: Vice President of Administrative Services and Gene
Area Board Policies - Governance Process
Policy/ Procedure Number GP-14

Special Rules of Order

Board meetings will be conducted in an orderly, effective process, led and defined by the Board Chair.

1. All statutory obligations respecting Board meetings must be satisfied.
 1. All College business will be conducted in open public meetings. Closed sessions will be held only for purposes permitted by law.
 2. An opportunity for public comment will be provided at Board meetings to those individuals who are on the agenda and to that portion of the meeting designated for public comment.
 1. To be on the agenda, an individual must make a written request to the President's office at least 24 hours in advance of the meeting, summarizing the remarks to be made. The written request will include the name and address of the individual.
 2. A portion of each regular meeting shall be designated as the public comment period. Individuals must sign up on the list provided and identify themselves by providing their name and address and indicating the topic on the agenda about which they wish to speak.
 3. The Board Chair will conduct the public comment period and ensure the discussion is orderly and limited to subjects on the agenda.
 1. Each individual is allowed five minutes to speak unless the time limit is waived by a majority of the Board members present. The Board may, if there is a large number of speakers to be heard, shorten the time allowed for an individual person or shorten the

total time allowed for comment on a particular agenda item. When it appears that a large number of individuals will be speaking, the Chair shall endeavor to alternate speakers for and against the agenda item under discussion.

2. The Chair will disallow undue interruption or other interference with the orderly conduct of the Board's business and defamatory or abusive remarks. The Board Chair may terminate the speaker's privilege of address if improper conduct or remarks persist after being called to order.
 3. If the Board Chair determines that an individual has not attempted to resolve a matter administratively, the individual shall be directed to the appropriate policy or administrator for attempted resolution before bringing the matter to the Board.
2. Regular meetings of the Board of Governors will normally be held in each month and normally be held on the campus of Northeast Community College. The time and dates of meetings will be reviewed annually at the January meeting. The Board may, at any regular meeting, vote to convene more than once a month, change any previously scheduled meeting date, start time, or location, or forgo a meeting in a given month, provided that the Board meets at least ten times in a calendar year.
 3. Special meetings of the Board may be called by the Chair, or any four members of the Board who sign a statement and so notify the other Board members, to address important matters that may arise and require action before the next regular meeting.
 4. The Board of Governors invites the Chairs of the Executive Boards of the Faculty Association, Professional/Managerial Association, and the Classified Staff Group, or any other Executive Board member appointed by the respective Executive Board Chair, as well as the student leadership association member as designed by the student leadership association president, be present at the Board of Governors meetings in the interest of their respective associations. None of these individuals shall have a vote.
 5. Board meetings shall be called to order at the time specified in the notice of meeting and upon satisfaction of quorum. A majority of the members of the Board shall constitute a quorum.
 6. The Board will annually elect from among its members a Chair, Vice-Chair and Secretary, each to serve for one year. Nominations by any member of the Board may be submitted to the Chair in writing prior to the meeting or may be submitted orally at the meeting. At the same meeting the Board shall appoint the Executive Assistant to the President as Recording Secretary and the Vice President of Administrative Services as Treasurer. No member may serve more than three successive one-year terms in any one officer position.
 7. Board members will not present an item for action or discussion at a Board meeting if it is not on the agenda.
 8. Meeting order and decorum shall be maintained, and all members treated with dignity, respect, courtesy, and fairness during discussion and debate and in all other respects.
 9. Board members must keep their comments relevant to the issue under consideration.
 10. Board meetings will be conducted at a level of informality considered appropriate by the Board Chair.

11. Board decisions will be made, to the extent possible, on the basis of consensus.
12. Proposals that the Board take action, or decide a particular matter, shall be made by main motion of a Board member, discussed, and then voted on. Motions require a second to proceed to discussion and subsequent vote.
 1. The Board Chair may, to the same extent as any Board member, make motions, engage in debate, or vote on any matter to be decided.
 2. A motion to amend a main motion may be amended but third level amendments are out of order.
 3. A motion to refer to a committee, postpone, or table, may be made with respect to a pending main motion, and if carried shall set the main motion (the initial proposal) aside accordingly.
13. Board members may speak to a pending motion on as many occasions, and at such length, as the Chair may reasonably allow.
14. A vote on a motion shall be taken when discussion ends but any Board member may, during the course of debate, move for an immediate vote (close debate) which, if carried, shall end discussion and the vote on the main motion shall then be taken.
15. A vote shall be taken only by roll call vote of the Board of Governors in a convened open session. The record shall show how each member voted, or was absent, or not voting.
16. A majority vote will decide all motions before the Board excepting those matters provided by statute which require a higher level of approval.
17. The Board may use resolutions rather than policies for limited term decisions or directives. Resolutions are limited in effect to the specific items and time periods they address. Resolutions are limited in effect to the specific items and time periods they address.
18. Board decisions about new policies and revisions to existing policies will be considered only after first and second reading at a minimum of two meetings unless a super majority vote (75%) of the entire Board waives this requirement and authorizes immediate effect.
19. Board policies may be suspended by a super majority vote (75%) of the entire Board.
20. The President or his or her designee may reformat, edit or make minor changes providing that that they do not affect the substance of a policy.
21. A motion to adjourn a Board meeting may be offered by any Board member or, on the conclusion of all business, adjournment of the meeting may be declared by the Board Chair.
22. When further rules of order are to be developed by the Board, the Board will consider Robert's Rules of Order as a resource guide.

Approval Signatures

Step Description

Approver

Date

Board of Governors	Lindsay Spiegel: Director of Institutional Effectiveness	01/2024
Board Governance Committee	Jennifer Happold: Executive Assistant, Administrative Services	01/2024
	Scott Gray: Vice President of Administrative Services and Gene [JH]	01/2024

COPY



Origination

12/2021

Last

11/2023

Approved

Effective

11/2023

Last Revised

12/2021

Next Review

11/2024

Owner

Scott Gray: Vice President of Administrative Services and Gene

Area

Board Policies - Executive Limitations

Policy/ Procedure Number

EL-00

General Executive Constraint

The President shall not cause or allow any practice, activity, decision or organizational circumstance which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics.

Approval Signatures

Step Description	Approver	Date
Board of Governors	Lindsay Spiegel: Director of Institutional Effectiveness	11/2023
Board Governance Committee	Jennifer Happold: Executive Assistant, Administrative Services	10/2023
	Scott Gray: Vice President of Administrative Services and Gene	10/2023



Origination 12/2021

Last Approved 03/2024

Effective 03/2024

Last Revised 03/2024

Next Review 11/2024

Owner Scott Gray: Vice President of Administrative Services and Gene

Area Board Policies - Executive Limitations

Policy/ Procedure Number EL-02

Access to Education

The President shall not allow conditions that unnecessarily restrict student or potential student access to education.

Further, without limiting the scope of the above statement by the following list, the President shall not:

1. Recommend the setting of tuition fees that are not based on a reasonable balance of fiscal responsibility between students and taxpayers, within the context of the impact of the property tax levy on local property owners and the overall cost of attendance for a student to be provided with an affordable education.
2. Allow students and potential students to be uninformed of plans for future tuition fee increases to allow students in credit programs to do long-term financial planning.
3. Be without a consistent method that provides for appropriate recognition of learning outside of College programs.
4. Permit academically qualified students with disabilities to be without a supportive environment that, without compromising academic standards, wherever possible enables them to complete their programs.
5. Permit activities, circumstances, or decisions that jeopardize the ability of students to enroll in available courses or to obtain the instructional hours required to complete their course of studies.

Approval Signatures

Step Description	Approver	Date
Board of Governors	Lindsay Spiegel: Director of Institutional Effectiveness	03/2024
Board Governance Committee	Jennifer Happold: Executive Assistant, Administrative Services	10/2023
	Scott Gray: Vice President of Administrative Services and Gene	10/2023

	Origination	12/2021	Owner	Scott Gray: Vice President of Administrative Services and Gene
	Last Approved	12/2021		
	Effective	12/2021		
	Last Revised	12/2021	Area	Board Policies - Board President Delegation
	Next Review	11/2024	Policy/ Procedure Number	BPD-00

Global Board President Delegation

The Board's sole official connection to the operational organization, its achievements and conduct will be through a chief executive officer, titled President, hereinafter "President".

Approval Signatures

Step Description	Approver	Date
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	Origination	12/2021	Owner	Scott Gray: Vice President of Administrative Services and Gene
	Last Approved	12/2021		
	Effective	12/2021	Area	Board Policies - Board President Delegation
	Last Revised	12/2021	Policy/ Procedure Number	BPD-01
	Next Review	11/2024		

Unity of Control

Only officially passed motions of the Board are binding on the President.

1. Decisions or instructions of individual Board members, officers, or committees are not binding on the President.
2. In the case of Board members or committees requesting information or assistance without Board authorization, the President can refuse such requests that require, in the President's opinion, a material amount of staff time, other resources, or is deemed disruptive.
3. Only the Board acting as a body corporate can employ, terminate, discipline, or change the conditions of employment of the President.

Approval Signatures

Step Description	Approver	Date
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Worksheet for Board Self-Monitoring of Governance Process and Board – Management Delegation Policies

This worksheet is intended to assist you in assessing your Board’s own compliance with your Governance Process policies and expediting relevant discussion at the Board meeting. You may choose to have each board member complete the worksheet for any given policy or assign a policy to one or two board members to monitor, with a discussion following. The template for discussion of the monitoring report should help you to focus on areas for improvement. For **EACH ITEM** and sub-item in the attached monitoring report, please check your responses to the following questions and provide examples.

Policy Number: BPD – 00 Global Board President Delegation **Time period being monitored:** 12/2021 – 11/12/2024 (usually a one-year period)

Item Number	Have we acted consistently with this item of policy?	Specific representative examples to support your response
Opening Statement	<input checked="" type="checkbox"/> Always <input type="checkbox"/> Most of the time <input type="checkbox"/> Some of the time <input type="checkbox"/> Rarely <input type="checkbox"/> Never	

What specific actions could we take to continually improve our application of this policy?

None

In which areas have we rated ourselves as “some of the time,” “rarely” or “never”?

None

Select ONE area of this policy for improvement in the next year.

What actions will we COMMIT to taking in the next year to improve our application of this policy?

Who will be accountable for leadership to ensure that it happens?

WHEN will we reassess our progress?

Add these commitments and action plans to your Governance Action Plan.



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Worksheet for Board Self-Monitoring of Governance Process and Board – Management Delegation Policies

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Policy Number: BPD-01 Unity of Control **Time period being monitored:** 12/2021 – 11/12/2024 (usually a one-year period)

Item Number	Have we acted consistently with this item of policy?	Specific representative examples to support your response
Opening Statement	<input type="checkbox"/> Always <input type="checkbox"/> Most of the time <input type="checkbox"/> Some of the time <input type="checkbox"/> Rarely <input type="checkbox"/> Never	N/A
1	<input checked="" type="checkbox"/> Always <input type="checkbox"/> Most of the time <input type="checkbox"/> Some of the time <input type="checkbox"/> Rarely <input type="checkbox"/> Never	
2	<input checked="" type="checkbox"/> Always <input type="checkbox"/> Most of the time <input type="checkbox"/> Some of the time <input type="checkbox"/> Rarely <input type="checkbox"/> Never	A good example is having staff available to assist with committee work, such as the Governance Committee.
3	<input checked="" type="checkbox"/> Always <input type="checkbox"/> Most of the time <input type="checkbox"/> Some of the time <input type="checkbox"/> Rarely <input type="checkbox"/> Never	That’s what the Board would do if needed.





What specific actions could we take to continually improve our application of this policy?

In which areas have we rated ourselves as “some of the time,” “rarely” or “never”?

Select ONE area of this policy for improvement in the next year.

What actions will we COMMIT to taking in the next year to improve our application of this policy?



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Who will be accountable for leadership to ensure that it happens?

WHEN will we reassess our progress?

Add these commitments and action plans to your Governance Action Plan.

Check Signature

1. Procedure Summary Statement

Designation of individuals authorized to sign checks for Northeast Community College.

2. Definitions

N/A

3. Procedure

1. Individuals with the following job titles have the power to sign checks on behalf of the College:

1. President
2. Vice President of Administrative Services
3. Executive Director of Administrative Services

2. Signatures of two of the above-named individuals or facsimile signatures shall be required on all checks issued by Northeast Community College. Employees authorized to handle funds shall furnish and maintain a corporate surety bond as required by Neb. Rev. Stat. §85-1508.

Check Signature Policy

1. POLICY REASON/PURPOSE/INTENT

Designation of individuals authorized to sign checks for Northeast Community College.

2. DEFINITIONS

N/A

3. POLICY

1. Be it resolved by the Board of Governors of Northeast Community College that the power to sign checks be hereby expressly given only to those individuals who job titles are:
 1. President
 2. Vice President of Finance and Facilities
 3. Executive Director of Finance
2. Signatures of two of the above named individuals or facsimile signatures shall be required on all checks issued by Northeast Community College. Employees authorized to handle funds shall furnish and maintain a corporate surety bond as required by Nebraska State Law. A copy of this policy is to be provided to all depositories of Northeast Community College.

4. APPLICABILITY

N/A

Building Maintenance Funding

1. Procedure Summary Statement

The College recognizes the importance of maintaining buildings and other facilities in providing quality programs and services and is committed to maintaining funding for building maintenance and renewal work. This procedure sets forth funding target levels for renewal work, deferred or preventative maintenance projects.

2. Definitions

The terms renewal work, deferred maintenance and preventative maintenance shall be as defined by Neb. Rev. Stat. §81-173.

3. Procedure

1. As the building fund budget is developed and approved by the Board of Governors each year, the College will set an annual target funding level at 30% of the projected annual capital improvement property tax levy for renewal work and deferred or preventative maintenance projects as authorized by Nebraska law.

Building Maintenance Funding Policy

1. POLICY REASON/PURPOSE/INTENT

To establish a policy to set funding for building maintenance and renovations.

2. DEFINITIONS

N/A

3. POLICY

1. The College recognizes the importance of maintaining buildings and other facilities in providing quality programs and services and is committed to maintaining funding for building maintenance and renovations.
2. The College will set an annual target funding level at 30% of the projected annual capital improvement property tax levy for building maintenance and renovations. As the building fund budget is developed and approved each fiscal year, 30% of the capital improvement property tax levy shall be for building maintenance and renovation projects. A replacement schedule for carpet, paint, roofs, concrete, etc. shall be developed and used to identify the projects to be considered for approval by the Board of Governors.

4. APPLICABILITY

N/A

Statement of Student Responsibility Policy

1. POLICY REASON/PURPOSE/INTENT

To establish a policy on student responsibility.

2. DEFINITIONS

N/A

3. POLICY

1. Students, like all members of the College community, have the responsibility to create and support an educational environment. Each member of the community should be treated with respect and dignity. Each has the right to learn. This right imposes a duty not to infringe upon the rights of others. The College community should assure its members those opportunities, protections, and privileges which provide the best climate for learning.
2. Students are governed by the adopted policies of the Board of Governors and by college procedures. The Student Code of Conduct and/or Residence Life Manual are the official supplementary guides to Board policies and administrative procedures.

4. APPLICABILITY

N/A

PREAMBLE

Students enrolled at Northeast Community College (Northeast) are expected to conduct themselves in a mature and responsible manner. Northeast allows students maximum freedom and students are responsible for good scholarship and citizenship. Students are required to engage in responsible social conduct that reflects upon the college community and to model good citizenship in any community. Good citizenship implies high standards of conduct and requires conformity to the laws of the United States, the State of Nebraska, its subdivisions, and to Northeast Community College Board Policies and Administrative Procedures, this Student Code of Conduct, Academic Program and Residence Life Handbooks, and to other College processes and protocols.

Northeast Community College (Northeast) students, like all members of the College community, have the responsibility to create and support the educational environment. Each member of the community should be treated with respect and dignity. Each has the right to learn. This right imposes a duty not to infringe upon the rights of others. The College community should assure its members those opportunities, protections, and privileges which provide the best climate for learning. Students are responsible for knowing the information, policies, and procedures outlined in this document. Northeast reserves the right to make changes to this Code as necessary and once those changes are posted online, they are in effect. Students are encouraged to check online at <https://northeast.edu/> for updated versions of all policies and procedures.

ARTICLE I: DEFINITIONS

- A. The term “College” means Northeast Community College, including its Norfolk campus, Extended Campuses in O’Neill, South Sioux City and West Point, and the Regional Offices in Ainsworth and Hartington, Nebraska.
- B. The term “student” includes all persons enrolled in courses at the College, including credit and non-credit, full-time or part-time, on site, online, or via distance education, or Adult Education courses. Persons who withdraw from classes after allegedly violating the Student Code and persons who are living in College residence halls, although withdrawn from Northeast Community College, are considered “students” under this Code of Conduct. This Student Code does apply at all locations of the College, including sites of College-sponsored events/activities and within online and virtual classes/events.
- C. The term “faculty member” means any person employed by the College to conduct teaching activities or who is otherwise considered by the College to be a member of its faculty.

- D. The term “College official” includes any person employed by the College performing assigned administrative or professional responsibilities.
- E. The term “member of the College community” includes any person who is a student, faculty member, College official, or any other person employed by the College. A person’s status in a particular situation shall be determined by the College President.
- F. The term “College premises” includes all land, buildings, facilities, and other property in the possession of or owned, used, rented, or controlled by the College, including adjacent streets and sidewalks.
- G. The term “organization” means any number of persons who have complied with the formal requirements for College recognition or registration.
- H. The term “academic year” means the first day of the fall semester through the last day of the second summer session.
- I. The term “Student Conduct Appellate Board”, hereafter referred to as the “Appellate Board”, means those persons appointed by the Director of Residence Life & Student Conduct, or his/her designee.
- J. The term “shall” or “will” is used in the imperative sense.
- K. The term “may” or “might” is used in the permissive sense.
- L. The term “Director of Residence Life & Student Conduct” is the official at the College who is responsible for the administration of Residence Life policies, including the imposition of sanctions upon any student(s) found to have violated specific Residence Life policies. The Director of Residence Life & Student Conduct is also the official at the College who is responsible for the administration of the Student Code of Conduct, including the imposition of sanctions upon any student(s) found to have violated said Code.
- M. The term “Vice President of Student Services” is the College official exercising primary authority over the College’s Student Services, programs, and operations.
- N. The term “Code” means the Student Code of Conduct as found in the online Student Handbook under the Academic Resources tab.
- O. The term “Residence Life Handbook” means the written regulations of the College as found in the Residence Life Handbook <https://neccweb.azureedge.net/documents/campus-housing/ResidenceLifeHandbook.pdf> on the College website.
- P. The term “Cheating” includes, but is not limited to, the following:
- a. Use of any unauthorized assistance in taking quizzes, tests, or examinations.

- b. Use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments.
- c. The acquisition, without permission, of tests or other academic materials belonging to a member of the College faculty or staff.
- d. Engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

Q. The term “Plagiarism” includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of material prepared by another person or agency engaged in the selling of term papers, or other academic materials. In addition to the usage or misuse of artificial intelligence software on course assignments presented as original work.

R. The term “Complainant/Reporting Party” means any person who submits a report alleging that a student, group of students, or student organization violated the Student Code of Conduct. When a student believes that they been a victim of another student’s misconduct, they will have the same rights under the Student Code of Conduct as are provided to the Complainant, even if another member of the College community submitted the charge.

S. The term “Accused Student/Respondent” means any student, group of students, or student organization accused of violating the Student Code of Conduct.

T. Disciplinary record: All records relating to a conduct investigation and sanctions pertaining to the student. Disciplinary records are a part of a student’s education record.

U. Education record: All records that are directly related to a student and maintained by Northeast Community College.

ARTICLE II: STUDENT CODE AUTHORITY

A. The Director of Resident Life & Student Conduct or their designee shall recruit and train students to serve on the Student Conduct Appellate Board. There will be no more than ten (10) members of the Student Conduct Appellate Board at one time. Student appeal hearing will be overseen by a trained full-time faculty or staff member who is not affiliated with the conduct case in question.

B. The Director of Residence Life & Student Conduct shall develop processes for the administration of the student conduct system and procedural rules for the conduct of Student Conduct Appellate Board Hearings. These processes shall be consistent with provisions of the Student Code of Conduct.

C. Decisions made by the Director of Residence Life & Student Conduct may be appealed through the Student Conduct Appellate Board, during the “normal appeal process”. This process is outlined in the Student Handbook and on the College website.

D. Standard of proof used is a preponderance of the evidence.

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, and within online and virtual classes/events. Each student shall be responsible for their conduct during each academic year for which they are enrolled. The Student Code shall apply to a student’s conduct if the student withdraws from school while a disciplinary matter is pending.

The Student Code of Conduct may also apply off- campus when Vice President of Student Services and/or the Dean of Students or designee determines that the off-campus conduct affects a substantial Northeast interest. A substantial Northeast interest is defined to include:

- Any situation where it appears that the student’s conduct may present a danger or threat to the health or safety of him/herself or others; and/or
- Any situation that significantly impinges upon the rights, property or achievements of self or others or significantly breaches the peace and/or causes social disorder; and/or
- Any situation that is detrimental to the educational mission and/ or interests of Northeast Community College.

The Student Code of Conduct may be applied to behavior conducted online, via email or another electronic medium. Students should also be aware that online postings such as blogs, web postings, chats, and social networking sites are in the public sphere and are not private. These postings can subject a student to allegations of conduct violations if evidence of policy violations is posted online. Northeast does not regularly search for this information but may take action if and when such information is brought to the attention of Northeast officials.

The following academic programs have Handbooks that outline expectations for student behaviors. Students in these programs are subject to the expectations and sanctions as outlined in the program Handbook in addition to the Student Code of Conduct:

- Early Childhood
- Health Information Management Systems
- Nursing
- Paramedic
- Physical Therapy Assistant

B. Conduct – Rules and Regulations

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

1. Acts of dishonesty, including, but not limited to, the following:
 - a. Cheating on an advanced placement test or other examination required for admission.
 - b. Cheating or plagiarism in the classroom or other forms of academic dishonesty. Such acts of dishonesty shall be referred to the Educational Services Division for handling pursuant to Educational Services procedures and administered by the instructor, associate dean, dean, and/or Vice President of Educational Services.
 - c. Furnishing false information to any College official, faculty member, or office.
 - d. Forgery, alteration, or misuse of any College document, record, or instrument of identification, including misrepresentation of degrees awarded or honors received.
 - e. Other forms of dishonesty relating to academic achievement or academically related public service.
 - f. Tampering with the election of any institutionally recognized student organization.
 - g. Claiming to represent or act on behalf of the institution when not authorized to so represent or so act.
2. Disruption or obstruction of teaching, administration, disciplinary proceedings, other College activities, including its public service functions on- or off-campus, or of other authorized non-College activities when the conduct occurs on College premises.
3. Disruption of or interference with the activities of persons who are studying, sleeping, or otherwise engaging in activities that are consistent with the normal and expected uses of institutional facilities or of student residential facilities.
4. Acts of aggression including threats, intimidation, coercion, or other conduct that threatens or endangers the health or safety of any person:

- a. “Aggression” means not only intentional infliction of harm, but also conduct that intentionally subjects another to unwelcome, offensive, physical contact or that puts another person in reasonable fear that the actor intends immediately to subject that person to intentional injury or unwelcome, offensive touching.
 - b. Threats, intimidation, or acts of violence (as defined in [AP-7015.0](#)) against employees, students, or visitors on Northeast Community College property will not be ignored, condoned, or tolerated. Physical contact will result in law enforcement being called.
5. Discriminatory harassment, sexual harassment, and retaliation as defined in [“Harassment and Nondiscrimination for all Faculty, Students, Employees, and Third-Parties”](#). Note that behavior that would constitute a violation of harassment or nondiscrimination will be first handled under the procedures contained in [\(AP-1010.0, AP-1010.1, and the Harassment and Nondiscrimination for all Faculty, Students, Employees, and Third-Parties document\)](#). This includes discriminatory harassment, sexual harassment, sexual assault, dating violence, domestic violence, stalking, and other civil rights offenses as defined under that procedure. Questions regarding the scope of those policies and procedures may be directed to the [Title IX Coordinator](#). If deemed not a violation of Title IX, a student may be subject to a Conduct investigation and disciplinary sanctions for the aforementioned behaviors.
6. Attempted or actual theft of and/or damage to property of the College or property of a member of the College community or other personal or public property, on- or off-campus.
7. Possession of stolen property on institutional property or at a college-sponsored activity where the property is known to be stolen.
8. Hazing, defined as an act which endangers the mental or physical health or safety of a student, or which destroys or removes public or private property, for the purpose of initiation, admission into, affiliation with, or as a condition for continued membership in a group or organization. The express or implied consent of the victim will not be a defense. Apathy or acquiescence in the presence of hazing are not neutral acts; they are violations of this rule.
9. Failure to comply with directions of College officials, campus security staff, or law enforcement officers acting in performance of their duties and or failure to identify oneself to these persons when requested to do so.
10. Unauthorized possession, duplication, or use of keys to any College premises or unauthorized entry to or use of College premises.

11. Operating a vehicle on campus so as to endanger public safety, including negligent, speeding, and/or reckless driving and other vehicle misconduct. Vehicles on campus must be properly licensed and in working order or they will be subject to towing at the owner's expense. Exceptions may be made for vehicles used for class projects and must meet the approval of the Dean of Applied Technology or designee.
12. Violation of any College policy, procedure, rule, or regulation published in hard copy or available electronically on the College website.
13. Violation of any federal, state, or local law on institutional premises or at institutionally-sponsored or supervised activities, including behavior classified as disorderly, lewd, indecent, or a breach of peace.
14. Use, possession, manufacture, or distribution of marijuana, heroin, narcotics, or other controlled substances except as expressly permitted by law. This includes possession of drug paraphernalia or drugs in unmarked containers and attending College classes and/or activities while under the influence of illegal and/or controlled substances both on- and off-campus, and/or being in the presence of prohibited substances.
15. Use, possession, manufacture, or distribution of alcoholic beverages, containers, and paraphernalia on all property of the College and at all College sponsored events held off campus. This includes possession of alcohol paraphernalia and attending College classes and/or activities while under the influence of alcohol and/or being in the presence of prohibited substances. Student health and safety are primary concerns of Northeast Community College. Students are expected to contact 911, Campus Security, Residence Life staff, or other College officials when they believe medical assistance for an intoxicated/ impaired student is required. When such assistance is sought for an intoxicated/impaired student, the student seeking help, as well as the individual assisting, will not be subject to College disciplinary actions with respect to the alcohol policy. Student(s) may be required to complete an alcohol education class or assessment.
16. The use or possession of tobacco and/or tobacco substitutes is not permitted on any College-owned property, in buildings, vehicles, during classes, athletic events, or at any College-sponsored activities. This includes, but is not limited to, cigarettes, cigars, smokeless tobacco, and electronic smoking devices.
17. Making bomb threats.
18. Any possession, such as, but not limited to, firearms, explosives, knives with over 3.5 inch blade, destructive devices, dangerous chemicals, fireworks, or any other items, even if legally possessed (such as look-alike items – fake

guns, swords) used in a manner that harms, threatens, or causes fear to others. Violation of these prohibitions will result in disciplinary and/or law enforcement action.

19. Participating in an on-campus or off-campus demonstration, riot, or activity that disrupts the normal operations of the College and/or infringes on the rights of other members of the College community; leading or inciting others to disrupt schedules and/or normal activities within any campus building or area.
20. Obstruction of the free flow of pedestrian or vehicular traffic on College premises or at College-sponsored or supervised functions.
21. Performing acrobatic maneuvers on bicycles, skateboards, rollerblades, hoverboards, Segway's, or other like equipment as well as using such equipment inside College buildings or Residence Halls and Apartments. Students found violating this rule or causing property damage will be subject to fines and replacement or repair costs.
22. Conduct that is disorderly, lewd, or indecent; breach of peace; or aiding, abetting, or procuring another person to breach the peace on College premises or at functions sponsored by, or participated in, the College or members of the academic community. Disorderly conduct includes, but is not limited to, unauthorized use of electronic or other devices to make an audio or video record of any person while on College premises or at a College-sponsored event without his/her prior knowledge, or without his/her effective consent when such a recording is likely to cause injury or distress. In addition, unauthorized photos of students and employees in any area of the College is prohibited, unless it is approved by the College.
23. Theft or other abuse of computer facilities and technology resources, including, but not limited to,
 - a. Unauthorized use of another individual's identification or a technology resource account. Examples include obtaining a password for a technology resource account without the consent of the account owner. If you, as an authorized user, give out your account and password to another individual, you may be held accountable for any actions that arise associated with your account.
 - b. Gaining unauthorized access to any technology resource.
 - c. Intentionally interfering with the normal operation of technology resources.
 - d. Intentionally running or installing on any technology resource, a program intended to damage or to place excessive load on a technology resource.

- e. Installing or removing software without the permission from the employee responsible for the inventory of the computer.
 - f. Attempting to circumvent data protection schemes or uncover security loopholes.
 - g. Violating terms of applicable software licensing agreements or copyright laws.
 - h. Deliberately wasting/overloading technology resources.
 - i. Storing large files on the systems which could compromise system integrity or preclude other users' right of access to disk storage.
 - j. Masking the identity of a technology resource user to gain anonymity for malicious purposes.
 - k. Attempting to monitor or tamper with another user's electronic communications.
 - l. Reading, copying, changing, or deleting another user's files or software without the explicit agreement of the owner.
 - m. Modifying or deleting files in violation of [AP-3070.0 Records Management Procedure](#). Configuration and setup files will not be changed or removed from College owned systems without authorization from Technology Services.
 - n. Using computer facilities to interfere with the work of another student, faculty members, or institutional official.
 - o. Using electronic mail to send abusive, obscene or illegal communications or any violation of [AP-3511.5 Electronic Messaging](#).
 - p. Using technology resources for non-college consulting, business, or employment.
 - q. Violating any state or federal law or regulation in connection with use of any technology resource.
 - r. Any violation of [AP-3511.1 Acceptable Use Procedures– Technology Resources](#). Students are to notify the Service Center at help@northeast.edu or 402-844-HELP (4357) of any information security concerns.
24. Abuse of the Student Conduct System, including, but not limited to,
- a. Failure to obey notice from a College Official to appear for a meeting or hearing as part of the Student Conduct System.
 - b. Falsification, distortion, or misrepresentation of information before a College official and/or the Appellate Board.
 - c. Disruption or interference with the orderly conduct of an Appellate Board proceeding.
 - d. Instituting a student conduct code proceeding in bad faith.

- e. Attempting to discourage an individual's proper participation in, or use of, the student conduct system.
 - f. Attempting to influence the impartiality of a member of an Appellate Board prior to, and/or during the course of, the Appellate Board proceeding.
 - g. Harassment (verbal or physical) and/or intimidation of a member of the Appellate Board prior to, during, and/or after a student conduct code proceeding.
 - h. Influencing or attempting to influence another person to commit a violation of the Student Code of Conduct or procedures relating thereto.
 - i. Under no circumstances will any person who in good faith reports an incident of threats, intimidation, acts of violence, or assists in its 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/she has been or is being subjected to retribution or retaliation should immediately notify the Vice President of Human Resources or his/ her designee or the Vice President of Student Services.
25. Conduct not expressly proscribed may also subject students, groups of students, or student organizations to discipline where it demonstrates that a student, group of students, or organization has disregarded the need to conform to reasonable rules and regulations intended to protect the health and safety of others and to assure their orderly access to and beneficial use of institutional resources and facilities.
26. Formal or informal student organizations, which by repeated practice, initiate, encourage, support, or tolerate conduct by members, associates, or guests that violate the provisions of this Code shall be subject to discipline.
- C. Violation of Law and College Code of Conduct
- 1. No provision of this Code shall be interpreted to deprive students of rights guaranteed them under state or federal law.
 - 2. College disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both criminal law and the Student Code of Conduct (it is possible both violations may result from the same factual situation) without regard to the pendency of any civil or criminal proceedings under this Student Code may be carried out prior to, simultaneously with, or following any civil or criminal proceedings conducted off-campus. Determinations made or sanctions imposed under this Code shall not be subject to change because criminal charges brought against a

student or group of students were dismissed, reduced, or resolved in a Court of Law.

3. When a student or group of students is/are charged by federal, state, or local authorities with a violation of law, the College will not request or agree to special considerations for that individual because of his or her status as a student. Off-campus conduct that affects the well-being of the College community can be cause for sanctions from the College. If the alleged offense is also being processed under the Code, the College may advise off-campus authorities of the existence of the Code and of how such matters are typically handled within the College community. The College will cooperate with law enforcement and other agencies in the enforcement of criminal law violations which occur at the College. Individual students and other members of the College community, acting in their personal capacities, remain free to interact with governmental representatives as they deem appropriate.
4. When the Vice President of Student Services receives a report of student misconduct that may constitute a felony offense under state or federal law, the official under state or federal law, that official shall immediately report the known facts and circumstances to the local law enforcement officials who have jurisdiction over the matter. The Vice President of Student Service or their designee will notify the College community of any emergency depending upon the severity or urgency of threat via email and/or Rave alert.

ARTICLE IV: STUDENT CONDUCT CODE PROCEDURES (OTHER THAN TITLE IX RELATED COMPLAINTS)

- A. Charges and Appellate Board Hearings
 1. Any member of the College community may file a report against a student for violations of the Code. A charge shall be prepared in writing and filed with the Director of Residence Life & Student Conduct or his/ her designee. Any report should be submitted as soon as possible after the event takes place, preferably within three (3) work days.
 2. The Director of Residence Life & Student Conduct or his/her designee shall conduct an investigation to determine 1) if a violation may have in fact occurred, 2) if so, what an appropriate sanction(s) might be, and 3) if a charge(s) and sanction(s) can be administratively resolved by mutual consent of the parties involved. The Director or his/her designee shall supply to the accused student, a letter outlining the Code or Residence Life violation and the sanction(s) to be imposed. Accused students may appeal the sanction(s)

for the following reasons: inappropriate sanction (does not follow the Residence Halls or Student Services matrix of sanctions); 2) procedural defect during the initial investigation or meeting with College Official(s); 3) presence of new evidence. A Petition for Appeal form can be obtained from the Student Services Office, located in the College Welcome Center, Room 1230. The complete Appeals process is published in this Code, available on the [Northeast Community College Website](#).

B. Sanctions

1. Sanctions may be imposed upon any student found to have violated the Code or Residence Life Policies. Those sanctions may include the following:
 - a. Warning – Written: A notice in writing to the student that the student has violated the Code or Residence Life Policies. Verbal: A discussion with the student outlining the violation.
 - b. Probation – A designated period during which a student is considered “not in good social standing” with the College. Additional behavior in violation of College regulations during the probationary period may constitute grounds for more serious disciplinary action including, but not limited to, suspension/ dismissal from the residence halls, and/or suspension/dismissal from the College. Probation may include specific terms and conditions as deemed appropriate by the Director of Residence Life & Student Conduct, the Dean of Students, and/or the Vice President of Student Services.
 - c. Loss of Privileges – Denial of specified privileges for a designated period of time.
 - d. Fines – A sum imposed as a consequence of violating the Code of Conduct or the Residence Life Policies.
 - e. Community Service - Time spent, without pay, on projects that benefit the College and the College community.
 - f. Restitution – Compensation for loss, damage, or injury. This may take the form of appropriate service and/or monetary or material replacement.
 - g. Discretionary/Educational Sanctions – Work assignments, essays, service to the College, or other related discretionary or educational assignments.
 - h. Residence Hall Suspension – Separation of the student from the residence halls for a definite period of time, after which the student is eligible to return. Conditions for readmission may be specified.
 - i. Residence Hall Eviction – Permanent separation of the student from the residence halls.

- j. Interim Suspension – In certain circumstances, the Vice President of Student Services or his/her designee may impose an institutional or residence suspension prior to the hearing before a judicial officer. Interim suspension may be imposed only for one or more of the following purposes:
 - i. To ensure the safety and well-being of members of the campus community or preservation of institutional property or other property located on premises controlled by the College.
 - ii. To ensure a student's own physical or emotional safety and well-being.
 - iii. To ensure the normal operations of the institution where a student poses a definite threat of disruption of or interference with the normal operations of the institution. During the interim suspension, students shall be denied access to residence facilities or to the campus (including classes) or all other institutional activities or privileges for which the student might otherwise be eligible as the Vice President of Student Services may determine to be appropriate.
 - k. College Suspension – Separation of the student from the College for a definite period of time, after which the student is eligible to return. Conditions for readmission may be specified.
 - l. College Expulsion – Permanent separation of the student from the College.
 - m. Revocation of Admission and/or Degree – Admission to or a degree awarded from the College may be revoked for fraud, misrepresentation, or other violation of College standards in obtaining the degree, or for other serious violations committed by a student prior to graduation.
- 2. More than one of the sanctions listed above may be imposed for any single violation.
 - 3. Student Disciplinary Records
 - a. A student's disciplinary record is part of a student's education record, however in most cases it is separate from a student's academic transcript. If a student is expelled or has their degree revoked, it will be noted on their transcript. All student disciplinary records will be retained according to Northeast's Record Retention procedure. Exceptions to this are student conduct sanctions resulting in degree revocation, disciplinary suspension, or expulsion will be kept indefinitely.

Student disciplinary records are considered educational records and cannot be provided to outside parties without the student's written consent, except

under those circumstances that are permitted by the Family Education Rights and Privacy Act (FERPA). Students may authorize Northeast to release any disciplinary records by completing the Release of Information form found on the Northeast website.

b. In situations involving both an accused student(s) (or group or organization) and a student(s) claiming to be the victim of another student's conduct, the records of the process and of the sanctions imposed, if any, shall be considered to be the disciplinary records of both the accused student(s) and the student(s) claiming to be the victim.

4. The following sanctions may be imposed upon groups or organizations:
 - a. Those sanctions listed above in article IV (B) (1) (a) – (m).
 - b. Loss of selected rights and privileges for a specified period of time.
 - c. Deactivation: Loss of all privileges, including College recognition, for a specified period of time.
5. In each case in which the Director of Residence Life & Student Conduct or his/her designee determines that a student and/or group or organization has violated the Code or Residence Life Policies, the sanction(s) shall be determined and imposed by the Director or his/her designee. Following the meeting with the Director or designee, the accused student and/or group or organization will be informed in writing of the sanction(s) imposed, if any.

C. Appeals

1. A decision reached by the Director of Residence Life & Student Conduct or his/ her designee may be appealed by the accused student(s) or complainant(s) to the Appellate Board within three (3) working days of the decision. Accused students may appeal the sanction(s) for the following reasons: 1) inappropriate sanction (does not follow the Residence Halls or Student Services matrix of sanctions); 2) procedural defect during the initial investigation or meeting with College Official(s); 3) presence of new evidence. A Petition for Appeal form can be obtained from the Student Services Office, located in the College Welcome Center, Room 1230. The complete Appeals process is published in this code that is available on the [Northeast Community College Website](#).
2. The appeal shall be limited to a review of the initial meeting with the Director or his/her designee and supporting documents. If there is new information and/or relevant facts which were not known to the accused at the time of the original meeting with the Director or their designee, the Appellate Board may allow said new information and/or relevant facts to be brought out if

requested by the accused prior to the time for the appellate hearing as provided in Subparagraph 4 below.

3. The Appellate Board's responsibility is:
 - a. To determine whether the meeting was conducted fairly in light of the allegations and information presented and in conformity with prescribed procedures giving the complaining party a reasonable opportunity to prepare and to present information that the Code or Residence Life Manual was violated and giving the accused student a reasonable opportunity to prepare and to present a response to those allegations. Deviations from designated procedures shall not be a basis for sustaining an appeal unless significant prejudice results.
 - b. To determine if the decision reached regarding the accused student was based on sufficient facts in the case to establish that a violation of the Student Code occurred.
 - c. To determine whether the sanction(s) imposed were appropriate for the violation of the Code or Residence Life Manual which the student was found to have committed.
4. The Appellate Board hearings shall be conducted according to the following guidelines:
 - a. Appellate Board hearings shall be conducted in private unless requested to be an open hearing by the accused or complainant. The hearing shall be not less than five (5) nor more than fifteen (15) workdays after the student or accused has filed the appeal with the Director of Residence Life & Student Conduct or his/her designee. Maximum time limits for scheduling of this meeting may be extended at the discretion of the Director or his/her designee.
 - b. College faculty or staff member shall serve as the Chair of the Appellate Board.
 - c. The complainant and the accused student shall have the right to be assisted by an advisor of their choice, at their own expense. The advisor shall be a member of the College community and may not be an attorney. The complainant and/or the accused student is responsible for presenting his or her own information. Advisors shall only be permitted to speak at the hearing if requested by the complainant or accused prior to the hearing and approved by the Appellate Board Chair.
 - d. The complainant accused student and their advisors, if any, shall be allowed to attend the entire portion of the Appellate Board hearing at which information and testimony is received (excluding deliberations). Admission

of any other person to the Appellate Board hearing shall be at the discretion of the Appellate Board Chair.

e. In Appellate Board hearings involving more than one accused student, the Appellate Board Chair, at his or her discretion, may permit the Appellate Board hearing(s) concerning each student to be conducted either separately or jointly.

f. The Appellate Board Chair shall have the power to remove from the hearings any person whose conduct interferes with the hearings.

g. The complainant, the accused student, and the Appellate Board may arrange for witnesses to present pertinent information to the Appellate Board. If reasonably possible, the College will try to arrange the attendance of possible witnesses who are members of the College community and who are identified by the complainant and/or accused student at least two workdays prior to the Appellate Board hearing. Witnesses will provide information to and answer questions from the Appellate Board. The accused Student, the complainant, and the Director of Residence Life & Student Conduct shall have the privilege of presenting witnesses, subject to the right of cross examination by the other party or parties. Witnesses may only be present during the hearing while testifying. It is the intent to preserve the educational tone of the hearing and to avoid creation of an adversarial environment. Questions of whether certain information will be allowed to be introduced and considered at the hearing shall be resolved by the Appellate Board Chair.

h. Pertinent records, exhibits, and written statements (including Student Impact Statements) may be accepted as information for consideration by the Appellate Board at the discretion of the Appellate Board Chair.

i. All procedural questions are subject to the final decision of the Appellate Board Chair.

j. After the evidentiary portion of the Appellate Board hearing concludes in which all pertinent information has been received, the Appellate Board shall determine (by majority vote) whether the accused student has violated each section of the Code or Residence Life Manual which the student is charged with violating.

k. The Appellate Board's determination shall be made on the basis of whether it is more likely than not that the accused student violated the Code or Residence Life Manual and whether the sanction imposed was reasonable and appropriate for the violation.

- l. The fact that a student acted while under the influence of alcohol, marijuana, or an illegal controlled substance shall not be considered a mitigating factor.
- m. Formal rules of process, procedure, and formal rules of evidence, as are applied in civil or criminal court proceedings, are applicable to these appellate proceedings.
- 5. There shall be a single verbatim record, such as an audio recording or written notes, of all hearings before the Appellate Board (not including deliberations). Deliberations shall not be recorded. The record and its contents shall be held in confidence and may be used only for the purpose of appeal to the Dean of Students or the Vice President of Student Services. In the event of such appeal, the complainant and the accused student shall be given access to the record for purposes of preparing the appeal. Access shall be provided at such places and times as the Vice President of Student Services may direct. The record shall be the property of the College.
- 6. If an accused student or complainant, with notice, does not appear for a scheduled Appellate Board hearing, after having received written notice of the same, the information in support of the charges shall be presented and considered even if the accused student is not present.
- 7. The Appellate Board may accommodate concerns for the personal safety, well-being, and/or fears of confrontation of the complainant, accused student, and/or other witnesses during the hearing by providing separate facilities, by using a visual screen, and/or by permitting participation by telephone, videophone, video conferencing, or other means, as long as the ability for cross examination of the witness is preserved, and where and as determined is the sole discretion of the Appellate Board Chair to be appropriate.
- 8. The Appellate Board Chair shall prepare written findings to support the Board's determination. These shall include:
 - a. Concise statements of each factual finding.
 - b. Brief explanations of whether factual findings justify a conclusion that the conduct violated the Code or Residence Life Manual.
 - c. Recommendations concerning appropriate sanctions.
 - d. A copy of these findings will be presented to the Director of Residence Life & Student Conduct and emailed to the complainant and the accused student within five (5) workdays of the determination.
 - e. Cases involving sexual misconduct are handled by the Title IX procedures.

9. The determination of the Appellate Board is final, unless new information regarding the accusation is brought forth.
 10. If new information is presented, the Dean of Students or the Vice President of Student Services shall review the record of appeal and render a written decision within fifteen (15) working days after receipt of the Notice of Appeal. The Dean of Students or the Vice President of Student Services shall send a copy of his/her decision to the accused student and complainant by certified mail, return receipt requested, within the fifteen (15) workdays prescribed above. The decision of the Dean of Students or the Vice President of Student Services shall be considered final.
- D. Freedoms
- The following enumeration of freedoms shall not be construed to deny other rights retained by students in their capacity as members of the student body or as members of the campus community:
1. Freedom of Access.
 - a. Within the limits of its resources, Northeast will admit all applicants who are qualified in accordance with published admission requirements.
 - b. All facilities and services of Northeast will be available to registered students insofar as practical according to Northeast policy.
 2. Freedom in the Classroom.
 - a. Students will have the freedom to inquire, discuss, and express their views by orderly means that do not infringe upon the rights of others or impede the progress of the class.
 - b. Students have the right, through a course syllabus or outline, to be informed of the academic standards expected of them in each course. Academic standards include, but are not limited to, class attendance requirements, objectives to be achieved, and the grading criteria which are applied to a particular course.
 - c. Students have the right to be evaluated solely on the basis of their academic performance, not on their opinions or conduct in matters unrelated to academic standards or course requirements. Students have the right to be protected through established procedure against prejudiced or capricious academic evaluation.
 - d. Students have the right to expect that faculty will post and maintain office hours, as required by Northeast policy. Students may also expect that faculty will be available during scheduled office hours to help with academic concerns.

- e. Students have the right to expect the institution to provide reasonable academic assistance both in and out of the classroom.
 - f. Students have the right to be free from explicit or implied harassment including, but not limited to, sexual or racial harassment.
 - g. Students will have the opportunity, through established institutional mechanisms, to assess the value of a course theme, to make suggestions as to its direction, and to evaluate both the instructor and the instruction they have received.
3. Freedom on Campus.
- a. Students have the right to discuss and express by orderly means\ any view in support of any cause, providing it does not disrupt the operation of the institution or infringe on the rights of other members of the College community.
 - b. Students are free to determine their personal behavior without institutional interference, according to the following guidelines.
 - I. Dress and grooming are modes of personal expression which are left to the individual except when they violate the Student Code, Residence Life Manual, or Academic Program Handbooks for reasonable requirements of health and safety. Standards of dress and grooming will be set for ceremonial occasions, such as graduation, the nature of which requires particular dress.
 - II. Student's lockers will not be searched unless:
 - a. The student utilizing the locker, or to whom the possessions in question belong, consents to the search, or
 - b. A law enforcement officer conducts a search pursuant to a judicially obtained search warrant, or
 - c. The search is conducted pursuant to administrative approval by the Vice President of Student Services or his/ her designee. In those instances where there is probable cause to believe that a life-threatening situation exists, no warrant will be necessary.
 - III. Student's living in Residence Life Facilities:
 - a. Appropriate college personnel may enter and search a resident's room with reasonable suspicion to investigate possession of stolen, illegal, unauthorized, or potentially harmful articles, suspicious odors, smoke, or materials, and to confiscate such articles or materials. See the Residence Life Handbook for additional details on entry, search, and seizure within our Residence Life facilities.

4. Freedom from Improper Disclosure of Student Records. The privacy and confidentiality of all student education records will be preserved, and access guaranteed in accordance with the Family Educational Rights and Privacy Act of 1974 (as amended, 2011) and pursuant regulations. Northeast will not permit access to, or the release of, non-directory student educational records or personally identifiable information contained therein without a formal Release of Information signed by the student. All information pertaining to an individual student may be shared with school officials pursuing legitimate educational interests.

ACADEMIC INTEGRITY PROCEDURES

The Vice President of Educational Services shall appoint an Academic Integrity Officer(s) in consultation with the elected faculty governance leader. The Academic Integrity Officer(s) shall serve as the initial contact person(s) with faculty members when they report incidents of suspected academic integrity violations.

A faculty member who suspects that a student has committed a violation of the Northeast Community College Academic Integrity Procedures shall review with the student the facts and circumstances of the suspected violation as soon as the violation is discovered, preferably within three (3) workdays.

Thereafter, a faculty member who concludes that there has been an academic integrity violation of sufficient substance to affect the student's course grade shall report the incident on the Faculty Report Form to the college's Academic Integrity Officer(s) with the recommended sanctions for the academic integrity violation as soon as possible, preferably within three (3) working days of the incident.

Northeast will use a uniform reporting form which shall contain, at a minimum:

- the name of the instructor.
- the name of the student and student's ID#.
- the course name and CRN.
- the date of the incident.
- a description of the alleged incident.
- the instructor's contact information.

The Academic Integrity Officer(s) shall update the Faculty Report Form after a suspected incident has been resolved to reflect that resolution. Unless the resolution exonerates the

student, as described in section 4. The Academic Integrity Officer shall place the Form in a confidential academic integrity file created for each student alleged to have violated the Academic Integrity Procedure and shall retain each form for the purposes of identifying repeat offenders, gathering data, and assessing and reviewing policies. Records of student academic integrity are a part of the students' educational record until the student has graduated and it has been seven years from the date of the incident.

A. Determination on Academic vs. Disciplinary sanction.

The Academic Integrity Officer(s) shall determine whether to seek a disciplinary sanction in addition to an academic sanction. The Academic Integrity Officer(s) shall consult with the faculty member who initiated the case and may consult with student services and/or educational services administrators as needed. Before determining which sanction academic or disciplinary or both to seek, the Academic Integrity Officer(s) will consult the student's confidential academic integrity file, if any, to determine whether the student has been found to have previously committed a violation of academic integrity, the nature of the infraction, and the sanction(s) imposed or action(s) applied.

Prior violations include violations at any location of Northeast Community College (Northeast).

The Academic Integrity Officer(s) should seek disciplinary sanctions only if there is (i) a substantial violation; or (ii) the student has previously violated the Procedure; or (iii) academic sanctions are unable to be imposed because the student has timely withdrawn from the applicable course.

Examples of substantial violations include but are not limited to: submission of someone else's work as original work without proper citation, forging a grade from a transcript, stealing an examination from an instructor or a college office, having a substitute take an examination or taking an examination for someone else, having someone else write a paper for the student or writing a paper for another student, or sabotaging another student's work through actions that prevent or impede the other student from successfully completing an assignment.

B. Procedures in Cases Involving Only Academic Sanctions

1. Student Admits to the Academic Dishonesty and Does Not Contest the Academic Sanction

- a. If a faculty member wishes to seek only an academic sanction (i.e., a reduced grade) and the student does not contest either their guilt or the particular sanction recommended by the faculty member, then the student

shall be sanctioned accordingly, unless the Academic Integrity Officer(s) decides to seek additional disciplinary sanction(s). Faculty are encouraged to seek “teachable moments” for students when the violation is a first time offense. The sanction recommended may apply to the particular assignment as to which the violation occurred or to the course grade, at the faculty member’s discretion. A reduced grade may be an “F” or another grade that is lower than the grade that the student would have earned but for the violation.

b. The faculty member shall inform the Academic Integrity Officer(s) of the resolution via email and the Officer(s) shall update the applicable Faculty Report Form to reflect that resolution.

2. Student Admits to the Academic Dishonesty but Contests the Academic Sanction

a. In a case where a student admits to the alleged academic integrity violation but contests the particular academic sanction imposed, the student must submit their appeal within three (3) working days of the academic sanction imposed by the faculty of record through a request to the Academic Integrity Workgroup. Prior to the Academic Integrity Workgroup hearing, the academic division dean of record will meet with both the student and faculty involved to discuss the disputed academic integrity violation for possible resolution of the academic integrity violation.

3. The student shall, be allowed, at a minimum, an opportunity to present a written position with supporting evidence. The Workgroup reviewing the appeal shall issue a written decision explaining the justification for the academic sanction imposed.

a. The Academic Integrity Workgroup shall conduct the appeal hearing of the accused students’ academic incident not less than five (5) workdays nor more than fifteen (15) workdays after the student has contested the recommended faculty sanction for academic dishonesty.

b. All decisions of the Academic Integrity Workgroup are final.

4. Student Denies the Academic Dishonesty

a. In a case where a student denies the academic dishonesty, the academic division dean of record will meet with both the student and faculty involved to discuss the disputed academic integrity violation. If no resolution exists then a fact-finding determination shall, be made by the Academic Integrity Workgroup.

b. The Academic Integrity Workgroup shall conduct a hearing of the accused student incident not less than five (5) workdays nor more than fifteen (15)

workdays after the student has contested the recommended faculty sanction for academic dishonesty.

c. All decisions of the Academic Integrity Workgroup are final.

5. Required Action in Cases of No Violation

a. If either the Academic Integrity Workgroup or the Faculty- Student Disciplinary Workgroup finds that no violation occurred, the Academic Integrity Officer(s) shall remove all material relating to that incident from the student's confidential academic integrity file and destroy the material.

STUDENT COMPLAINTS & GRIEVANCES PROCEDURES

SECTION A. DEFINITIONS

College Working Day: This is a day the College is regularly open for business. It does not include Saturdays, Sundays, or holiday breaks recognized by the College.

Complaint: A complaint is an event or condition that is the cause or subject of protest or an allegation against a party.

Grievance: A grievance is a protest or allegation against a party which of any College policy, procedure, or an action or position taken by the College or by a College staff member.

SECTION B. STUDENT COMPLAINT PROCEDURES

If a student encounters a College related problem that they do not know how to resolve, students should always try to work out the problem by first discussing it with those directly involved with the issue. If, however, an issue or problem still exists, there is a formal complaint process at Northeast that students may initiate.

All formal complaints must be put in writing using the Students Complaint Form available on the Northeast website. All submitted complaints will be tracked to ensure an action has been taken. Instructions for initiating a formal complaint are as follows:

1. Attempt to resolve the issue by speaking directly with the individual(s) or office(s) involved.

2. Complete and submit the online Student Complaint Form.

3. When the complaint is received by the Dean of Students, it will be forwarded to the appropriate individual to review and address the issue.

4. After the concern has been addressed, the student will receive communication from the Dean of Students documenting the receipt, review, and resolution of the complaint.

If a student feels the administrative response is not satisfactory, the Formal Student Grievance Process may be initiated. See the Student Grievance Procedures outlined below in the Student Code of Conduct.

Exclusions: The Student Complaint Process does not apply to grade appeals, complaints of sexual harassment, or any student-to-student complaints. Please refer to the College website for information on grade appeals and the Student Code of Conduct for procedures regarding sexual harassment or student-to-student complaints.

SECTION C. STUDENT GRIEVANCE PROCEDURES

If a student feels the administrative response to a formal complaint is not satisfactory, the Student Grievance Process may be initiated. The grievance may be based upon event(s) or condition(s) which affect the welfare of the student. This includes the interpretation, meaning, or application of any College Policy, procedure, or an action or position taken by the College or by a College staff member.

Step One - Within five (5) College working days of the receipt of the complaint resolution, the student [the grievant] shall file a written notice, in any format, stating the nature of the grievance by delivering such notice to the Vice President of Student Services and/or Dean of Students. Within five (5) College working days after the written complaint has been filed, the accused, their immediate supervisor, and the appropriate divisional vice president shall meet and review the grievance. If the grievance is regarding a College policy or procedure, the appropriate divisional vice president shall meet and review the grievance. The meeting shall be set up by the divisional vice president or their designee. Within ten (10) College working days from the date of filing the written grievance, the divisional vice president or their designee will set up a meeting with the grievant and the accused at a mutually agreed upon time and place to discuss the grievance. The grievant shall have the option of requesting the attendance of the accused's immediate supervisor at this meeting.

Step Two – Appeal: If the grievance cannot be resolved in Step One and the grievant desires to pursue the grievance further, the grievant must file a “Formal Student Grievance Appeal” on a form available from the Dean of Students within five (5) College working days of the informal meeting identified in Step One. The Dean of Students shall schedule a formal grievance hearing within ten (10) College working days of the date the “Formal Student

Grievance Appeal” is filed. A “Grievance Committee” shall hear the grievance. A Grievance Committee consisting of one (1) representative of each College employee group (exempt, non-exempt, and Faculty) shall be appointed by the Dean of Students or Vice President of Student Services respectively, and three (3) student members who shall be selected by the Dean of Students or the Vice President of Student Services, and the Dean of Students or Vice President of Student Services will serve as the Chair. The grievant or the accused shall have the right to strike any of the Committee members selected from the employee groups or the students prior to the hearing. Any stricken Committee member shall be replaced by a new member selected by Dean of Students or the Vice President of Students Services. The Grievance Committee shall issue a decision either supporting or not supporting the grievance within five (5) College working days of the hearing and shall file a “Formal Grievance Disposition” with the Human Resources Office. The Human Resources Office shall send the “Formal Grievance Disposition” to the grievant and the accused by certified mail, return receipt requested, within three (3) College working days of the receipt of the “Formal Grievance Disposition”. The Human Resources Office shall also provide a copy of the disposition to the Dean of Students and Vice President of Student Services.

SECTION D. TIME LIMITS

1. The failure of the grievant or the accused to act within the prescribed time limits will act as a bar to any further appeal.
2. The failure of the Grievance Committee or the designated administrator to give a written 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 Grievance Committee or designated administrator’s last written response.
4. Time limits may be extended at any step by mutual consent of both parties involved. Notice of any such extended time limits shall be provided to the Human Resources Office in writing, 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 involving a student shall be filed in a separate grievance file and shall not be kept in the student file or the employee file of any participant until the final decision is rendered, at which time the disposition will be placed in the student or employee file.

SECTION F. Student Complaint & Grievance Documentation

1. Complaint: The student will receive communication from the Dean of Students document the receipt, review, and resolution of the complaint.
2. Grievance: Time, date, who attended, and a copy of the signed written agreement, if resolved at this level, is to be filed with the parties involved and the Human Resources Office.
3. Grievance Appeal: The Formal Grievance Disposition will be completed and signed by the chairperson of the Grievance Committee. A recording of the proceedings in shall be made and shall be the official transcript of the proceedings; no other recordings shall 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 that they have been or is being subjected to retribution or retaliation should immediately notify the Vice President of Human Resources or their designee (employees) and/or the Vice President of Student Services or their designee (students).

SECTION H. OTHER

None of the meetings and hearings under these procedures shall be conducted in public, except as provided in this procedure, and shall include only the grievant, the accused, committee members, and individuals called to give testimony.

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

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

Complaints regarding Title IX violations will be addressed by the Title IX policy and procedure.

Northeast Community College reserves the right to amend this document or vary the policies and procedures as necessary.

Northeast takes reasonable measures to protect your personal information in accordance with all applicable federal, state and local regulations.

Northeast Community College is dedicated to the success of students and the region it serves.

Northeast Community College does not discriminate on the basis of race, color, gender, religion, national or ethnic origin, military veteran status, political affiliation, marital or family status, age, disability, sexual orientation, gender expression or identity in education programs, admissions policies, employment policies, financial aid or other College administered programs and activities. It is the intent of Northeast Community College to comply with both the letter and the spirit of the law in making certain discrimination does not exist in its policies, regulations and operations. Inquiries may be addressed to the Northeast Compliance Officer for Title IX, ADA, Section 504; Vice President of Human Resources, 801 East Benjamin Avenue, P.O. Box 469, Norfolk, NE 68702-0469; phone: 402-844-7046; email: complianceofficer@northeast.edu; or mail: Office for Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, MO 64106.

NOTE: *Not every item on this worksheet necessarily needs to be part of every meeting.*

1. **Board Education** (*Pre-planned information on a topic that the Board has decided it wants to learn about, future perspectives, etc.*)
2. **Vice President Reports** – (as needed) provide information to Board on current topics, information that is background for decisions or review of programs, and other items about which Board has indicated it wishes to be informed, but which do not fall into the categories of monitoring (*Note: this is not the section to get into monitoring or decision-making)
 - 2.1. **Student Services Report:**
 - 2.2. **Development/External Relations Report:**
 - 2.3. **Administrative Services Report:**
 - 2.4. **Technology Services Report:**
 - 2.5. **Education Services Report:**
 - 2.6. **Human Resources Report:**
3. **Ownership Linkage** (*Include presentations by or from owners or groups of owners, results of surveys, focus groups, etc.*)
4. **Monitoring CEO Performance (Ends and Executive Limitations)** (*Affirmation that monitoring reports received since last meeting show compliance. This section should be very brief. Discussion is required only if a majority of the Board has concerns about the integrity of the monitoring report; do not feel adequate data has been provided to show compliance with a reasonable interpretation of the policy; or if there is non-compliance with a policy.*)
5. **Monitoring Board Performance** (*Self-monitoring of Governance Process policies scheduled for this meeting.*)
(*Regular review of the content of a policy may also be scheduled for the same meeting in which it is monitored, usually no more than once a year for each policy. While it is convenient to do these two activities close to one another in the agenda, do not confuse reviewing the policy content with monitoring compliance with the policy. They are two separate and distinct tasks.*)
6. **Committee Reports** – (as needed) report to Board on work done by Committee since last meeting
 - 6.1. **Governance Committee:**
 - 6.2. **Ownership Linkage Committee:**
 - 6.3. **Search Committee:**
 - 6.4. **Other (Ad Hoc) Committees:**
7. **Call to order**
8. **Adoption of agenda**
9. **Adoption of minutes of last meeting**
10. **Declaration of Conflict of Interest**
11. **Required Approvals Agenda** (*Items that the Board has previously delegated to the CEO, but that an external authority requires the Board to “approve.” The entire Required Approvals Agenda is adopted by one motion, without discussion, following examination of monitoring evidence that board criteria related to the decision have been met. An item can be removed from the Required Approvals Agenda for discussion only by a motion carried by a majority vote.*)
12. **Items for Decision** (*Place business arising from last meeting requiring decision first. Identify for each item the Board policy to which it relates.*)
 - 12.1. **Ends** (*Development or refinement of Ends policies*)



12.2. Governance Process (Development or revision of Governance Process policies; work arising from any items that the Board has taken on as its own direct task, including operational items that the board has prohibited the CEO from making in Executive Limitations.)

12.3. Executive Limitations (Development or revision of Executive Limitations policies.)

12.4. Board-Management Delegation (Development or revision of Board-Management Delegation policies, or work arising from them, such as decisions about CEO compensation, recruitment of a CEO.)

13. Self-evaluation of governance process at this meeting (How do you rate yourselves this meeting as to how well you followed the governing style to which you have committed yourselves?)

14. Adjourn

“Nice to Know” Information: It is not necessary to have this item as part of the agenda. Ideally this information, usually information that may be of interest – but not for decision – about internal matters, can be sent to the board separately.)



Board Agenda Worksheet

NOTE: *Not every item on this worksheet necessarily needs to be part of every meeting.*

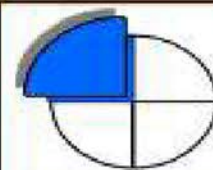
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2. **Adoption of agenda**
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4. **Declaration of Conflict of Interest**
5. **Ownership Linkage** *(Include presentations by or from owners or groups of owners, results of surveys, focus groups, etc.)*
6. **Board Education** *(Pre-planned information on a topic that the Board has decided it wants to learn about, future perspectives, etc.)*
7. **Items for Decision** *(Place business arising from last meeting requiring decision first. Identify for each item the Board policy to which it relates.)*
 - 7.1. **Ends** *(Development or refinement of Ends policies)*
 - 7.2. **Governance Process** *(Development or revision of Governance Process policies; work arising from any items that the Board has taken on as its own direct task, including operational items that the board has prohibited the CEO from making in Executive Limitations.)*
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8. **Required Approvals Agenda** *(Items that the Board has previously delegated to the CEO, but that an external authority requires the Board to "approve." The entire Required Approvals Agenda is adopted by one motion, without discussion, following examination of monitoring evidence that board criteria related to the decision have been met. An item can be removed from the Required Approvals Agenda for discussion only by a motion carried by a majority vote.)*
9. **Monitoring CEO Performance (Ends and Executive Limitations)** *(Affirmation that monitoring reports received since last meeting show compliance. This section should be very brief. Discussion is required only if a majority of the Board has concerns about the integrity of the monitoring report; do not feel adequate data has been provided to show compliance with a reasonable interpretation of the policy; or if there is non-compliance with a policy.)*
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11. **Information Requested by the Board** *(Include here any items about which the Board has indicated in its policy on "Communication and Support to the Board" that it wishes to be informed, but which do not fall into the categories of monitoring, or information that is background for decisions. Be careful not to get into monitoring or decision-making here.)*
12. **Self-evaluation of governance process at this meeting** *(How do you rate yourselves this meeting as to how well you followed the governing style to which you have committed yourselves?)*
13. **Adjourn**

"Nice to Know" Information: *It is not necessary to have this item as part of the agenda. Ideally this information, usually information that may be of interest – but not for decision – about internal matters, can be sent to the board separately.)*





BOARD OF TRUSTEES POLICY



Policy Name: Ends

Number:

E

Date Approved:

September 22, 2015

Date Last Amended:

October 26, 2021

Policy Type: Ends

Date Last Reviewed:

October 27, 2020

Hawkeye Community College exists to empower students, strengthen businesses, and enrich and improve the quality of life in the communities we serve.

- 1. The college will embrace and reinforce a culture that values and promotes diversity, equity, and inclusion.**
- 2. Students have affordable access to education.**
 - 2.1. Students with language, economic or other barriers have access to the education necessary for educational advancement and career goals.
- 3. Students have knowledge, skills and attitudes for success in their chosen field.**
 - 3.1. Students have the skills, courses and knowledge necessary to succeed at transfer institutions
 - 3.2. Students have the skills and knowledge necessary for successful entry into the workplace.
 - 3.3. Students have the skills and knowledge necessary to maintain, advance or change their employment or occupation.
 - 3.4. Students with diverse basic needs obtain the skills and knowledge necessary for educational advancement and career goals.
 - 3.5. Students have the work ethics, discipline, and collaborative and communication skills necessary to be successful in the workplace.
- 4. Students have the knowledge, skills and attitudes to become productive citizens.**
- 5. The communities in our merged area have the highly skilled workers needed to meet the changing demands of the market.**
 - 5.1. Individuals can obtain training for highly skilled employment
 - 5.2. Employers are able to obtain skills upgrading and continuing education for employees
 - 5.3. Individuals can obtain retraining for career changes
- 6. Enriched quality of life for community members and students.**
 - 6.1. Life-long learning opportunities are available for community members and students
 - 6.2. Community members have access to cultural experiences and community events
 - 6.3. Students have access to a range of extra-curricular activities

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

THE COMMITTEE CONTINUES TO EVALUATE IT'S EFFECTIVNESS TO OUR STAKEHOLDERS WITHIN OUR 20 COUNTY REGIONS.

OUR FOCUS ON GUIDED PATHWAYS, DEGREE SEEKING AND NON-DGREESEEKING STUDENTS ALONG WITH OUR STACKABLE CREDENTIALS HAS ALWAYS BEEN AT THE FOR FRONT AT OUR MEETINGS.

THE ENGAGEMENT OF OUR PREK-12 SCHOOLS, OUR LOCAL CONSTITUENTS FROM AROUND OUR ALL OF OUR CAMPUSES, OUR ROUNDTABLE DISCUSSIONS COUPLED WITH SHARING THE LIGHTCAST GAP ANALYSIS WILL DO NOTHING BUT AID OUR COMMITTEE IN IDENTIFING OPPORTUNITIES/OR GAPS FOR IMPROVEMENT IN MAKING NECC STRONGER AND FOR RESOURCEFUL.

LAUNCHING OUR FIRST ROUNDTABLE ENDEVER AT OUR EXTENDED WEST POINT CAMPUS, FOLLOWUP BY OUR EXTENED CAMPUS IN SOUTH SIOUX CITY, A PLANNED ROUNDTABLE AT OUR EXTENDED CAMPUS IN O'NEILL WITH PERHAPS EVEN A ROUNDTABLE AT OUR NORFOLK CAMPUS WILL PROVIDE STRONGER COMMUNICATION AND UNDERSTANDING OF THE NEEDS OF THESE AREAS

FEBRUARY – Meeting

Content Review GP-08.2. "Ownership Linkage Committee Charter" no revision was recommended

An In-depth discussion regarding Ownership Linkage opportunities-primarily having board meetings at each of our three extended campuses.

Recommended this be added to Board Planning Cycle.

Board of Governors meeting was scheduled for April 18th at the West Point Campus. In addition to having a Roundtable discussion with Industry and Education.

Invites to include P2T school superintendents, principals and counselors. Program advisory committee members residing with in the radius around the extended campus will be also invited.

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

Emphasis was on a need to expose our ENDS to the constituents, see how they react and to have constituents provide insight to the Board of Governors if there are gaps that exist.

Del, provided a summary of 2023 Ownership Linkage activities and accomplishments. Which will be presented at the next Board of Governors' meeting.

Community College Day at the Capital

Northeast Community College Students

Parker Clausen-Battle Creek

Eli McPhillips-Humphrey

Logan Bleick-Norfolk

Josiah Stonehocker-Fremont

Northeast Community College Board Members

Nicole Sedlacek-O'Neill

Del Ames- Neligh

Donavan Ellis- Pierce

Northeast Community College Staff

President Leah Barrett-Norfolk

Tracy Kruse-Wayne

Met as a group with Senator Erdman, Senator Brewer

Individually met with Senators (Albrecht, Hansen, Moser and Walz)

Luncheon with Senator Dover and Senator DeKay

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

MARCH – Meeting

Met to discuss the details for the Roundtable discussions that was planned for our West Point Extended Campus on April 18th following our Board of Governors' Meeting.

Format of the Roundtable discussion was to have Industry folks seated together and Education folks will be seated together.

Each table will have a Northeast Board member and a staff member interspersed.

Staff members at each table will take notes.

Questions will be provided for the respective groups of people.

A reception was held after the Roundtable discussion.

Recommended the following dates for extended campuses meetings:

April 18th - West Point

June 12th – South Sioux City

November 12th – O'Neill

Meeting in South Sioux City Extended Campus will include a review of the Lightcast GAP Analysis.

The GAP Analysis provided a review of Northeast Community College:

- Current Programs of study
- How they meet the needs of the jobs in our service area
- Jobs in the area that Northeast doesn't currently offer
- What programs need to grow
- Projected jobs in the service area for the next ten years.

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

APRIL- Meeting

Questions for Roundtable Discussion:

Business and Industry:

1. What are the biggest threats to your business? In what ways can Northeast assist with that threat?
2. What opportunities do you currently have to interact and engage with the college? What obstacles stand in the way of that interaction?
3. What future strategies are you interested in exploring together? What resources, partners or expertise do we need to move it forward?
4. What other things can Northeast do to serve your business better?

Education K-12:

1. How are the demographics of your school district changing? In what ways are you challenged to respond to those changing conditions?
2. How well is the College responding to your current needs? What opportunities exist for further collaboration?
3. What barriers exist that prevent greater participation from your students in dual credits?
4. What strategies can be implemented to increase the college going culture and/or the workforce readiness for your student body?

MAY – Meetings

Follow-up discussion on our West Point Roundtable success and any take aways.

1. There is much speculation in the comments from the West Point roundtable meeting, and it appears that there are misunderstandings and lack of knowledge in some of the high schools regarding the termination of payments to the high schools for teachers teaching dual enrollment classes. The dual credit topic needs reaffirmed with

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

teachers, administrators, and parents. It may be also a good idea to provide more information to parents so that they are aware of what dual enrollment courses are offered.

2. The needs are different in O'Neill, South Sioux City, West Point and Norfolk. A grant request is being developed to hire someone (Career Navigator) to meet with/at all high schools throughout the service area. This is about changing the college going culture and getting students into the programs that they are passionate about.
3. How do we fill the gaps in the communities in which we don't have an extended campus? Future conversations will be about possibly piggy backing with other meetings of the ESUs that are occurring in different areas.

Discussed our preparation for our next meeting being held on our extended campus in South Sioux City.

Educators and community leaders will be invited to view and discuss information from the GAP analysis for the tri-state area (Siouxland region). Following the presentation there will be an opportunity to break into small groups and have additional conversation around the data.

Ainsworth—Charlene informed the committee that her and her team have had regular conversations throughout the year with their colleagues in Ainsworth. Northeast will be meeting with Ainsworth colleagues in August.

Discussed the Courtney Wittstruck, NCCA Executive Director, has requested the community colleges to do work prior to the August NCCA Board of Directors meeting. The pre-work activities included a **POWER-MAP** process. It was decided that each committee member would review the **POWER-MAP** itself and try to complete it to the best of their understanding. A one-hour meeting will be scheduled (late June or

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

early July) to review information and identify people who may be influencers in our area that may be advocates for Northeast.

June - Meeting

Roundtable held at our Extended South Sioux City Campus

July – Meeting

Held an one hour meeting to go over each of the committee members input on their POWER MAP exercise and their understanding of how it works and its' usefulness.

AUGUST – Meeting

AUGUST 1ST MEETING IN AINSWORTH:

MORNING SESSION WAS WELL ATTENDED AND CENTERED PRIMARILY HEALTHCARE IN THE COMMUNITY AND HOW NECC CAN HELP WITH AN OVERVIEW OF CURRICULUM REQUIREMENTS ETC AND COST FOR AND (\$18,983) TWO YEARS.

QUESTIONS THAT CAME OUT OF THE MORNING SESSION PRESENTED SOME GREAT OPPORTUNITIES FOR IMPROVEMENTS OR CHANGE:

COMMUNICATION GAP----- NEEDS TO DEVELOP A COMMUNICATION BOARD OR SOMETHING THAT INDIVIDUALS KNOW WHO TO CALL FOR WHAT AT NECC

TECHNOLOGY SERVICE---

NEED HELP WITH IN A LOT OF AREAS

CLINICALS HAVING TO BE COMPLETED IN NORFOLK ONLY?

NO DORMITORY ROOMS AVAILABLE

NO HOUSING AVAILABLE AT NECC EITHER

HOTELS MIGHT BE ABLE TO GET SOME KIND OF COST BREAK

JOB OPENING OPEN FOR OVER A YEAR

Board of Governors retreat followed the morning meeting with Ainsworth colleagues.

2024 NECC OWNERSHIP LINKAGE COMMITTEE ANNUAL OVERVIEW

SEPTEMBER – Meeting

1. Discussion was held regarding the meeting with educators and community leaders that will be invited to the O'Neill Extended Campus on November 12, 2024. The presentation will consist of 15 minutes on the gap analysis; 15 minutes on community college funding, 10 minutes on what Northeast is currently doing, followed by roundtable discussion similar to what was done at West Point. The meeting with constituents will begin at 11:30 a.m. and will include lunch.

Nicole Sedlacek, Merri Schneider and other staff will edit the current O'Neill area contact spreadsheet and provide updates. Northeast staff are creating an invitation that will be mailed in late October.

The regular Board of Governors meeting will follow the Ownership Linkage Meeting.

Charlene will follow up with her staff to see about the potential for a meeting of school personnel after the large group meeting.

******This meeting was originally scheduled to be held at the Extended O'Neill campus but was put on hold due to the recent city event. The Ownership Linkage committee will reach out to O'Neill at a later date to discuss what will work for them.

******* There are two separate attachments provided that are results from two of our roundtable discussion held at each campus. One being the roundtable held at our extended campus in West Point and the other roundtable for our extended campus in South Sioux City. Both provided a lot of opportunities for NECC to improve, grow and respond to our 20 county region.

Siouxland Ownership Linkage Roundtables June, 12, 2024

1. In what ways did the gap analysis support the trends you see in South Sioux City?
 - Welding and education gaps are aligned with community need • Needs specifically align with work being done in South Dakota (Build Dakota Scholar program which provides business funded scholarships to students who go into high need areas in exchange for three years of work in that field in South Dakota).
 - Need for a teller program—tellers need to have good basic math, communications and general business skills
 - Accounting-Finance Directors/Auditors
 - Business/Entrepreneurship Training – help encourage (set vision) for business ownership; HR, business planning, marketing, finance, taxes, patents, business collaboration
 - Growing populations of first-generation students
 - CDL Drivers-Pepsi Distributor has a lack of CDL drivers, and they pay for people to go through program.
 - ♣ How can we increase the number of truck drivers coming through our program?
 - ♣ We need a meet and greet to showcase new facility with business employers.
 - ♣ Heavy Equipment Operators-Dakota needs more workers
2. What gaps are you seeing that were not identified in the analysis?
 - Surprised that these areas were not in the study as gaps:
 - o Early childhood
 - o Construction trades
 - o Psychology, considering the continuous dialog about the need for mental health services.
 - o Ag related jobs
 - o Robotics – upskilling in all industries
 - o Nursing-is there shortage in Siouxland area?
 - o Diesel Tech

- o Cybersecurity-Morningside is adding it (7–9-month programs)
- o Plumbers o Heavy equipment operator
 - Other areas that may be an opportunity:
- o Renewable Fuel – new plant in Dakota City
- o Aviation was mentioned as there is a focus on an upcoming pilot shortage and efforts to address this in Sioux City.
- o IT skills
 - ♣ The county hires IT on contract vs in house because they can't find qualified workers.
 - ♣ It costs them 50k+ annually.
 - ♣ Counties might be able to share services and employees
- o Paramedics – less people volunteering and need 3 volunteers to 1 professional.
- o Firefighters
 - ♣ Electric vehicle training for firefighters
 - ♣ Drones- using drones with heat sensors
 - ♣ The City is shifting road funds to employ more firefighters.
 - ♣ They should have 1.8 firefighters per 1000 and SSC is currently at .6.
 - ♣ It costs \$110,000 per firefighter for training and salary.
- o Dispatchers – need these folks, high stress; problem-solving
- o Grant Writers
- o Wastewater management training or training for freshwater management for regional cities
- o BUG plant – new business coming soon; \$150M; used for feeding fish and hogs
- o Plastic Road – planned next to Freedom Park; utilizing millions of plastic bags

3. What programming/training needs to be developed to close the identified gaps?
 - A recent study noted that 70% of business leaders suggest it is difficult to work with those new to the workforce due to a lack of solid communication skills.

- A renewed focus on Career and Technical Education in k-12 education may be something to consider when looking for future programming.
 - Perhaps a partnership with the YMCA as they have just started construction on a childcare wing in their facility.
 - Better marketing of the programs that already exist. There seems to be a gap between what is offered and what the community is aware of.
4. Are there potential barriers or challenges that need to be overcome to effectively address the gaps?
- Internet access
 - Housing, shortage in the SSC area
 - Childcare desert in the SSC area
 - Financial Aid barriers: first generation, federal application delays/confusion, no access to financial aid help (Dakota Valley Schools are requesting NECC host a financial aid workshop for families)
 - There is a need for more legislative support.
 - Limited public transportation
 - There are people in the community who are worried about their next meal, so it is hard for them to think about planning and paying for college
 - We have food pantries across the region, but people without vehicles can't access them.
 - There is a language barrier in the region. We have people who can work, but they don't speak English. We need to figure out how to provide training in different languages or provide translation services.
 - When we offer evening activities, we have a much better turnout if we offer food and childcare. There is a need to have childcare available if we are going to offer training to adults.
 - Employer certifications that are only useful with the current employer. Employees need opportunities beyond one employer.
 - Accessing leaders is a barrier for ELL constituents

West Point Roundtable Discussion

Business and Industry Roundtable Discussions

Immigration and related policy issues

CVA discussed the increase in labor costs associated with workforce shortages, including the costs of employing workers through the H2A visa. There is a push to increase wages from \$18 to \$31/hour, which would increase CVA's overall cost by \$15 million. Then there is the cost of getting them their CDL, etc. and they are only employed for 9 months before they have to go home.

We need to increase the pathways to citizenship legally so that they can stay here and work. The paperwork is a real barrier for many employers. Latin population doesn't use the local hospital because it's expensive; prefer to go to Omaha where there are programs for low income and no-insurance patients

750 Latin population in West Point; encouraging them to volunteer, give back, city council; hard to change their mind when they are undocumented and afraid; more than half don't speak English

Students don't apply for financial aid when the parents are undocumented

Immigration laws and language barrier gaps with employers hiring someone with the language gap. Having classes that can get people to learn English, so they can become bilingual and be a wanted asset for companies to help close the gap.

Workforce shortage areas

Rural newspaper representative talked about the need for more access to gig workers. He wants workers with multiple skills – in the media world they need to have talent in video, writing, photography, graphic design skills, etc. They need to feel comfortable working in all those areas and taught that they need to hone all those skills. It is no longer enough to only have skills in one area.

CVA's biggest need are CDL and chemical applicators

Erv from West Point Implement & Design stated that there was a high need for diesel mechanics.

Todd Duren of Loup Power District says they have no hiring problems specifically, but speaking more generally about the community, says the biggest need is the hands-on trades such as welders, machinists and IT professionals. Todd expressed appreciation for Northeast UL degree – Metro only has a certificate so they just know how to climb and work with power. Northeast graduates know much more than that.

Jeff Wilmes of Kaup Seed stated that he has troubles hiring sales/ marketing people and crop analysts. He finds that a lot of Northeast ag graduates want to go back to the family farm.

WP Dairy has spent millions on automation, and needs people dedicated to learn the technology. Mechanical, IT, programming, Electrical Mechanical, soft skills. WP Dairy has had a bad reputation for management, but a new team over last 3 years, largest site for the company over the US and beating them in production.

Students wanting to go into nursing or become doctors and if they fail not having a back up plan. People do not understand some of the fields that the medical field has to offer more jobs than just being a doctor or nurse. We need students to know there is more out there.

Communications and Other skills required of graduates

Need employees that have problem solving skills, critical thinking and multicultural knowledge and experiences. He talked about the need for communication skills – proper handshake, eye contact, building relationships

Finding staff that is motivated to show up and is reliable is a challenge. Younger workers do not seem to have basic life skills. Lack of training and education is part of it, but willingness to work is the bigger issue.

Students still need basic English, speech and communication skills, time management, basic math

Need employees that are coachable and want to be there.

Childcare, Housing, Other

They mentioned childcare being a real issue, but acknowledged that that is something the college can't fix. Housing is an issue also—although WP is doing well, there are currently 5 new housing developments going on in WP. Rob says there are 74 new homes in Oakland. Family sizes are getting larger in WP. Many young families are having 5-7 children each.

Would like to see schools do an assessment to see what students are interested in then be able to reach out to those individual students. More events like the 9th grade Career Day. Can we do tours? Invite parents? Finding housing for the family to live in; recruiting people is hard when there isn't adequate housing. Affordable daycare.

Opportunities to Engage with the College

CVA expressed appreciation for the current partnership with chemical applicator apprenticeships, and discussed the desire to get more CDL drivers possibly through the apprenticeship model.

WP Dairy would like to re-new its partnership with Northeast and explore a better relationship moving forward.

The hospital has mock interviews that the College could engage with. The partnership with the nursing program was described as “phenomenal” but they expressed a desire to expand into programs like information technology and medical assistant.

Heartland Worker Center expressed interest in Bi-lingual Classes and GED program in Spanish

Kaup Seed suggested that outreach to high schools is key – get involved with parents of students – perception is changing from value of 4-year degree to value of 2-year degree – need to get parents to understand that value and the value of the high skill jobs

Enterprise Media Group suggested that Northeast graphic design program start its portfolio requirement sooner in the year before students begin their internship

Businesses need to work to get in front of the students starting in middle school. The more information about jobs/careers available, the better. Northeast can help with strengthening a job shadowing program that begins at younger ages. P2T students do job shadowing in West Point and it is well received.

Can businesses and college professionals go in to the high schools together? Others suggested Northeast offering more sports and other activities to attract students. Trapshooting was mentioned.

They like the idea of expanding upon business and industry workforce training, apprenticeships, etc to engage directly with employers and train to meet that specific business need.

If there are waitlists for certain programs can we develop a similar path for them to get started – Ex. Powerline design or Substation Design as a credential within Utility Line

Used to have interns; want to look at that opportunity again; Scholarship opportunities in exchange for a work contract

JAG (funded by United Way) – career readiness curriculum – lines up job shadowing and career experiences; scholarships to JAG students; supports a full time position at the school to align the program with students and businesses

Use the equipment we have and the machines for the “machining” path/course; Need an instructor

8 students minimum is hard to hit with a community in the size of West Point; extended campuses are going to struggle to meet those, which then means they can’t offer the classes or the students have to drive to Norfolk. Look at other options like hybrid or joint-online with another facility

Apprenticeships and workforce training opportunities -- we need boots on the ground.

Getting parents involved and letting them go back in the Hispanic community to get GED and let the kids know that it's good to go to school and learn.

Reaching out to student interns. Opening up our clinics and be collaborative to schools in the area. We need to really market and promote the HIMS programs.

Help with the bilingual end of the business and really get students in the fields early to see what work they could be potentially doing and make sure it's the right fit. If not go down the pathways to find the right career.

Find a way to get kids off the phone or computers to get active and learn skills that are going to suit them in the real world. Not everyone can be a gamer and influencer. Need to take someone's skills and find careers

K-12 Roundtable Discussions

Demographics and Other Changes

Need to break the cycle of poverty

Free and reduced numbers continue to rise, decreasing middle class and increased Hispanic population and more tribal students

- Wisner Pilger, 10 years ago numbers were 40% and now just above 50%
- West Point is just above 50% also seeing increases
- Wisner Pilger and West Point also seeing ELL needs o West Point are seeing more students who are fully bilingual
- Taking care of kids at home so mom and dad can work, so kids miss school
- Students don't readily share that they are Dreamers, so counselors don't always know who isn't a citizen-

First generation students whose parents don't know how to help them through high school and colleges processes

Need to support social/ and mental health of students

Partnership with Northeast

Dual Credit

- Free dual credit is a huge benefit; but some want to take unlimited dual credit classes since they are free
- Some students don't take the dual credit seriously because they don't have any skin in the game
- Schools have difficulty determining the appropriate number of dual credit courses
- Students and parents don't understand that if they take too many college credits in high school they will have to go right into courses for their major at college
- There are some concerns about the impact of excess credits that students are taking
- A concern of high school administrators is what happens with our schools and our teachers if we do too many dual credits

Funding/Teacher Pay Concerns

- Teachers get extra duty pay to teach dual credit
- Teachers are told you have to do this because you are an employee, but Northeast is not paying them
- High schools are frustrated that state money is no longer passing through Northeast and back to the high school
- Northeast is using the state funds to support free dual credit
- High schools want to know what money is coming to Northeast and how that money is being spent
- High school teachers are not getting additional pay anymore for teaching dual credit and are being asked to do more-safety training, security training, title IX training-and have to put their student grades in Canvas
- Also noted that other colleges do not require the same faculty credentials that Northeast requires; Wayne allows faculty to teach without degree requirements

Programming

- High schools are looking forward to the launch of Early College Navigator positions
- Increases with students going to Northeast, many of them in health care
- Welding is very popular
- P2T or Fridays at Northeast are the only challenge because it creates challenges with scheduling at the high schools
- Local business and industry are just dipping their toes in job shadows, internships, apprenticeships...
- Biggest thing that Northeast can do is exposure to what college is about and what programs we have for students and what those programs entail.

Opportunities:

- Communicate with dual credit faculty about state funding dollars
- Help dual credit faculty complete training requirements
- Work together to help parents understand free dual credit-how important it is for students to take dual credit courses, the impact of a dual credit grade, importance of not just taking every dual credit course offered

09.1.1

TECHNOLOGY SERVICES ANNUAL SECURITY STRATEGY UPDATE

Fall 2024

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community college

1

ANNUAL SECURITY STRATEGY UPDATE COMPLETED PROJECTS

- Implemented additional security features for the Northeast Website; Bot Defense, DDOS protection, and Web Application Firewall
- Deployed Security Information and Event Management(SIEM) solution for log collection, analysis, and threat detection
- Added Defender for Identity which provides event correlation between on premise and cloud services
- Deployed immutable, encrypted data backups
- Deployed new residence hall internet service with authentication and personal area networks
- New, more secure remote access solution for staff and vendors

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community college

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ANNUAL SECURITY STRATEGY UPDATE

GLBA and PCI DSS Security Assessment

- **Moving to Student Forms portal for receiving sensitive documents**
- **Creating a formal risk assessment tool**
- **Routine patch management for network infrastructure**
- **Enhance procedures and protocol for data handling and training**

NORTHEAST.EDU



3

ANNUAL SECURITY STRATEGY UPDATE

GLBA Current State

- **2024 Financial audit complete – no GLBA findings**
- **Starting a formalized risk assessment process**
- **Documenting data flow of all GLBA data and systems**
- **Updating Procedures and Protocols as needed**

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4

ANNUAL SECURITY STRATEGY UPDATE TABLETOP EXERCISE

Scenario: Ransomware has taken over the President's presentation

- Discussion with Midland University CIO Shane Perrien
 - Addressed Business Continuity across campus
 - Surveyed participants on their level of preparedness

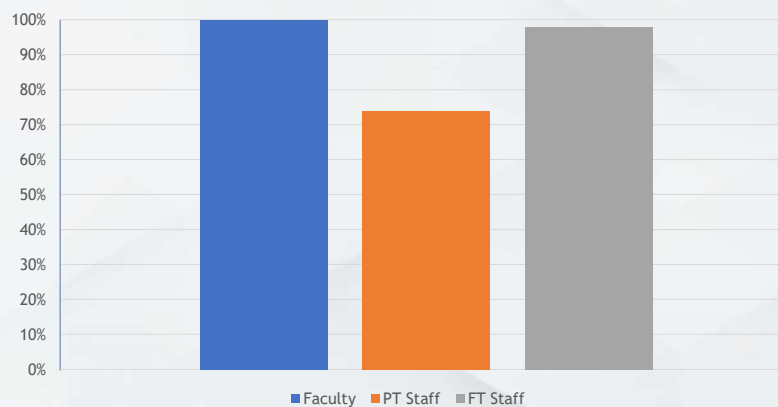
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ANNUAL SECURITY STRATEGY UPDATE SECURITY TRAINING

2023-2024 Final Results

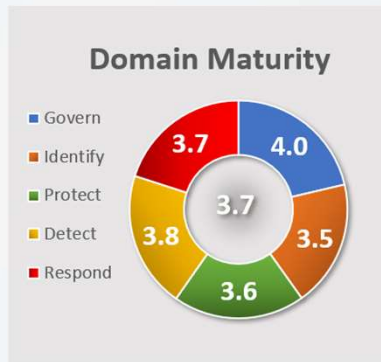


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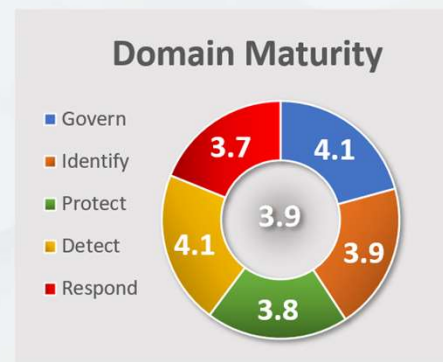
6

ANNUAL SECURITY STRATEGY UPDATE MATURITY



October 2023

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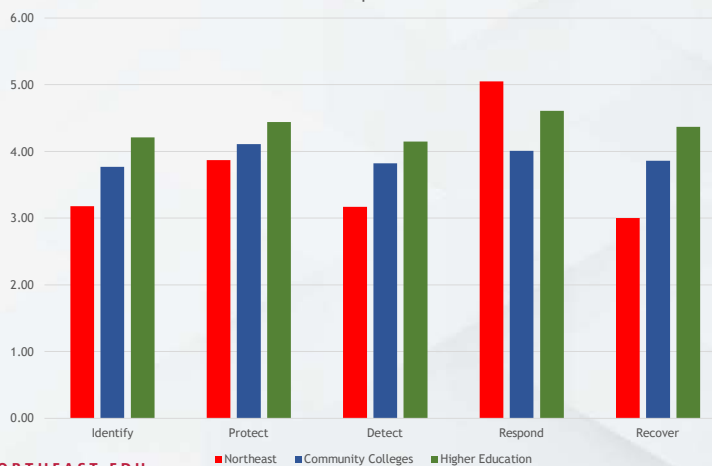
October 2024

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7

HOW DO WE COMPARE?

NCSR Comparison 2023



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■ Northeast ■ Community Colleges ■ Higher Education

SCORE	MATURITY LEVEL
7	Optimized
6	Tested and Verified
5	Implementation in Process
4	Partially Documented Standards and/or Procedures
3	Documented Policy
2	Informally Done
1	Not Performed

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ANNUAL SECURITY STRATEGY UPDATE FUTURE STRATEGY INITIATIVES

- Automation of security response to incidents
- Researching new capabilities with AI
- Protecting the network at the cloud
- New firewalls with better internal and external traffic visibility
- Azure Password Protection
- CIS benchmark standards on servers
- Network traffic control between servers (Nutanix Flow)

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9

THANK YOU FOR YOUR SUPPORT OF OUR
INITIATIVES AND PROGRESS

QUESTIONS?

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10

BOARD OF GOVERNORS ANNUAL TRENDS REPORT

November 2024

NEBRASKA BORDER STATE

Enrollment Trends

Credit Students



12-Month Enrollment Trends

If you experience any issues or have questions
please contact:
data@northeast.edu

Filters

Border States Credit Students by Academic Year Comparison Tool by Institution Type

Chart 1: Institution Type

Public - 2YR

Both Charts: Years

All

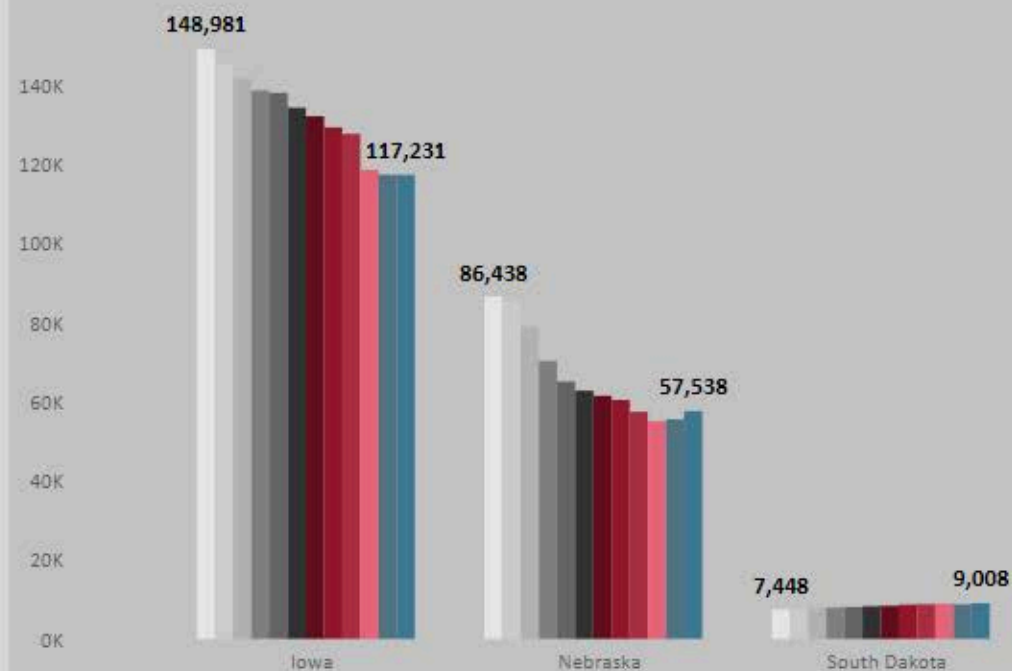
Chart 2: Institution Type

Public - 4YR



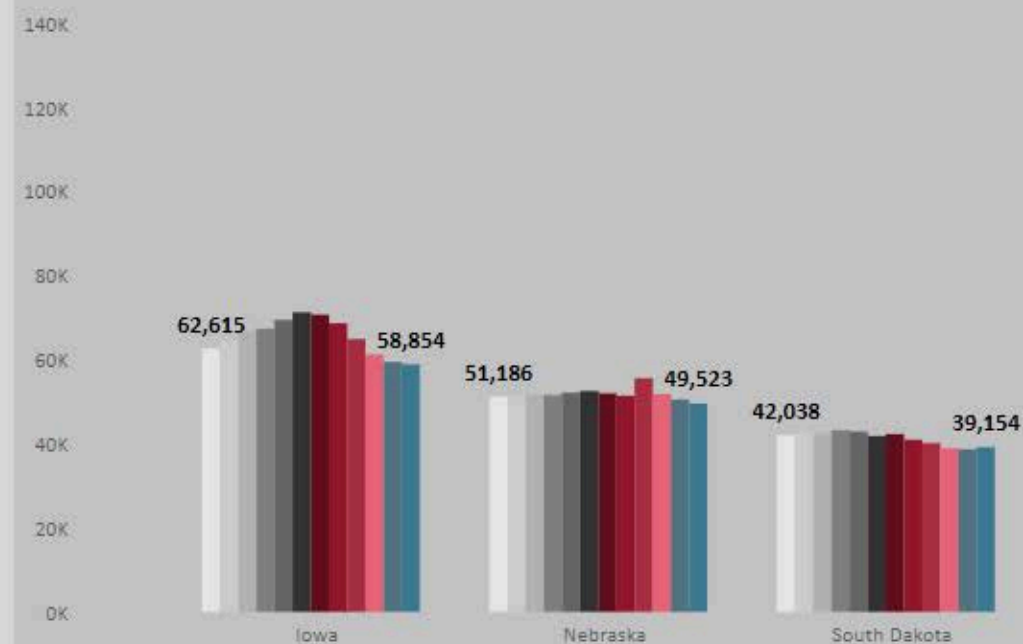
Annual Enrollment by State and Academic Year for Public - 2YR

Year 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023



Annual Enrollment by State and Academic Year for Public - 4YR

Year 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023





12-Month Enrollment Trends

If you experience any issues or have questions

please contact:

IRA@northeast.edu

Nebraska Credit Students by Academic Year

Comparison Tool by Institution Type

Chart 1: Institution Type

Public - 2YR

Both Charts: Years

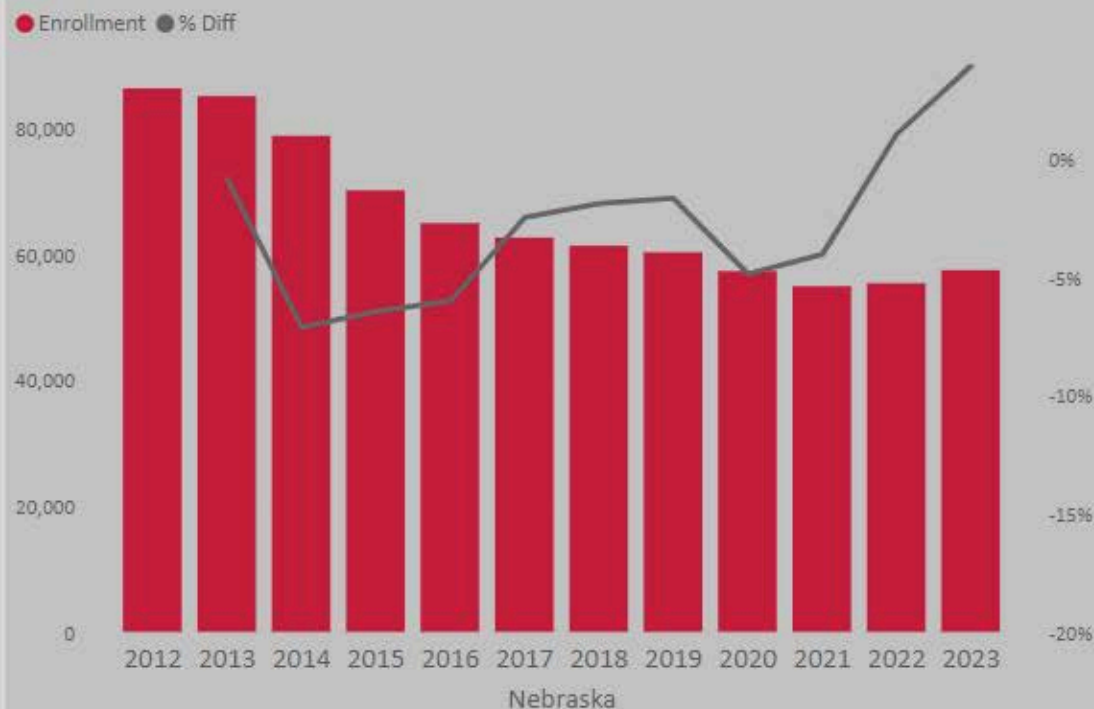
All

Chart 2: Institution Type

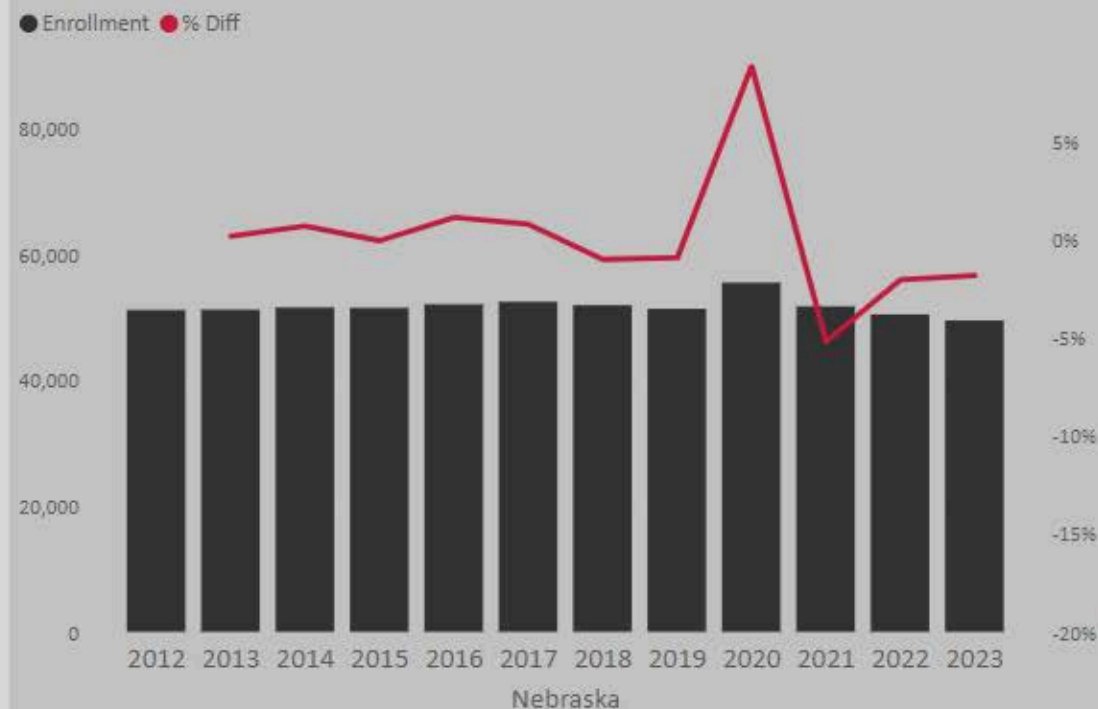
Public - 4YR



Nebraska Credit Enrollment by Academic Year for Public - 2YR



Nebraska Credit Enrollment by Academic Year for Public - 4YR





NEBRASKA COMMUNITY COLLEGE

Enrollment Trends

Credit Students



Enrollment Trends

If you experience any issues or have questions
please contact:
IRA@northeast.edu

Filters

Nebraska Community Colleges Credit Students by Category

Both Charts: Comparison Category

All

Both Charts: Years

All

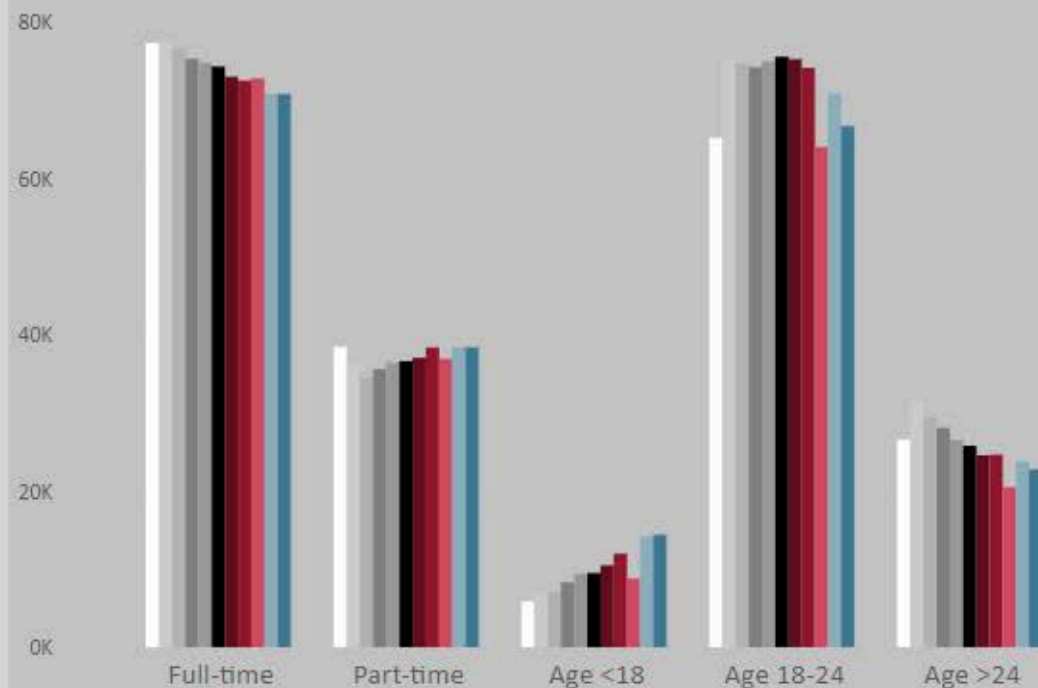
Chart 2: Select a Comparison Institution

NE - Northeast Community College



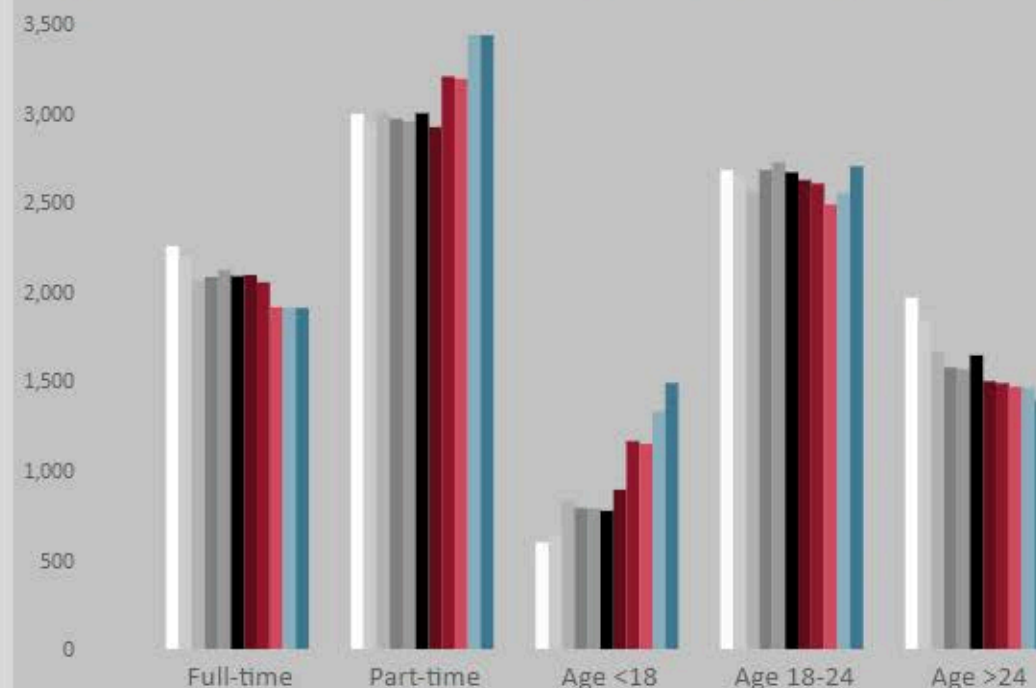
Nebraska Community College Fall Enrollment by Academic Year

YEAR 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022



Northeast Community College Fall Enrollment by Academic Year

YEAR 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022





Nebraska Enrollment Trends

If you experience any issues or have questions

please contact:
IRA@northeast.edu

Filters

IPEDS 12-Month Enrollment

Credit Student Trends

Both Charts: Select an Community College

All

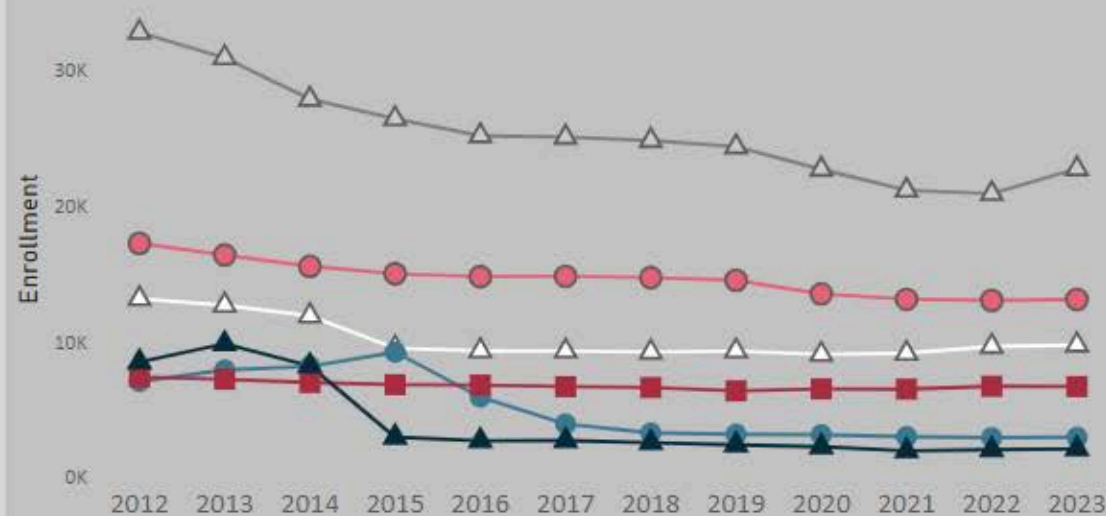
Both Charts: Years

All



Nebraska Community College Enrollment

▲ Central ▲ Metro ● Mid-Plains ■ Northeast ● Southeast ▲ Western



Nebraska Community College Enrollment Annual Change

▲ Central ▲ Metro ● Mid-Plains ■ Northeast ● Southeast ▲ Western



	Central	Metro	Mid-Plains	Northeast	Southeast	Western
10-Year Change	-23.3%	-26.6%	-63.4%	-7.5%	-20.1%	-79.4%
5-Year Change	5.7%	-8.4%	-10.0%	1.1%	-11.1%	-18.3%
Average Annual Change	-2.5%	-3.2%	-6.3%	-0.9%	-2.5%	-9.0%

NORTHEAST COMMUNITY COLLEGE

Enrollment Trends
Credit and Noncredit

Enrollment Trends Report

Academic Year

All

Semester

All

CE Term

All

Student Population G...

All

College/Division

All

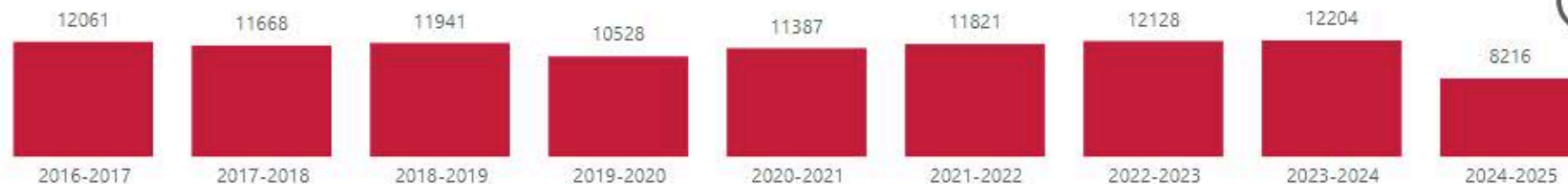
Major

All

DEGREE_DESC

All

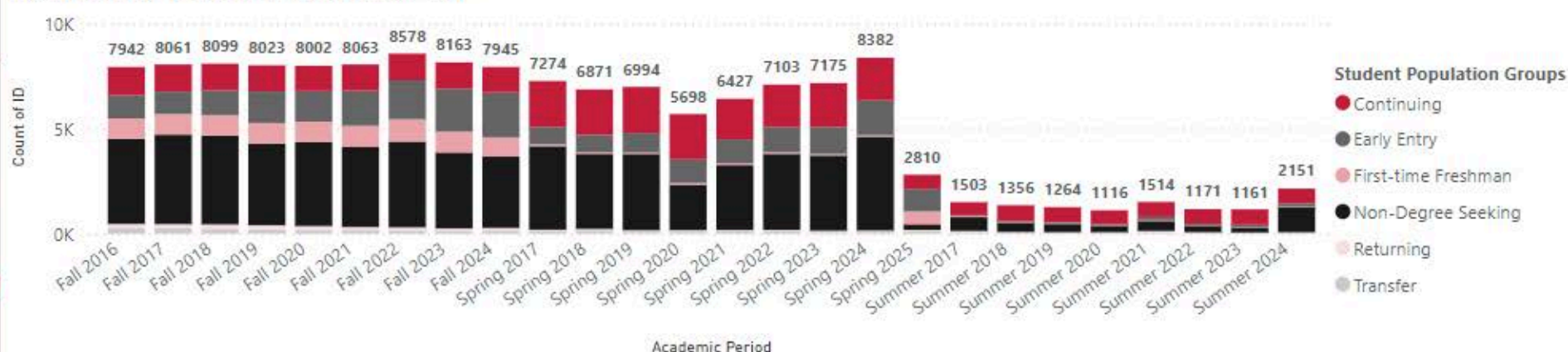
Headcount by Academic Year (AY)



Headcount by Semester / AY



Headcount by Population / Semester / AY



Enrollment Headcount Trends and Forecast

Academic Year

All

Semester

All

Student Population G...

All

College/Division

All

Major

All

DEGREE_DESC

All

Concentration

All

CE Term

All

IPEDS Race/Ethnicity

All

Gender

All

First Gen

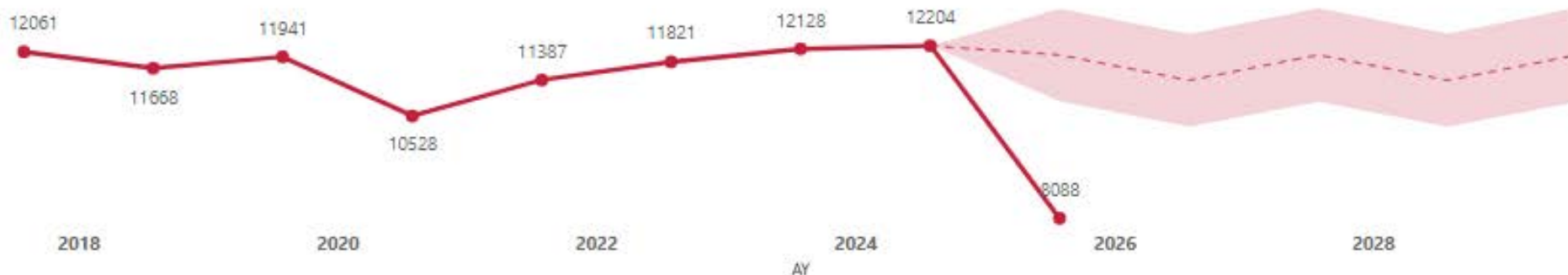
All

Age Categories

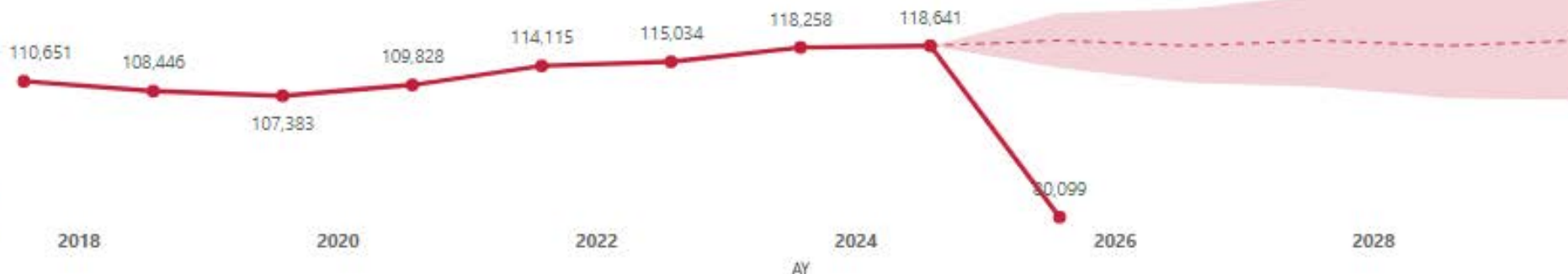
All



Headcount by Academic Year (AY)



Student Credit Hours by Academic Year (AY)





NEBRASKA COMMUNITY COLLEGE

Service Area Statistics



Nebraska Unemployment Rate

If you experience any issues or have questions

please contact:

IRA@northeast.edu

Annual Rates by Calendar Year

Community College Service Area Comparisons

Community College Service Area, County

All

Year

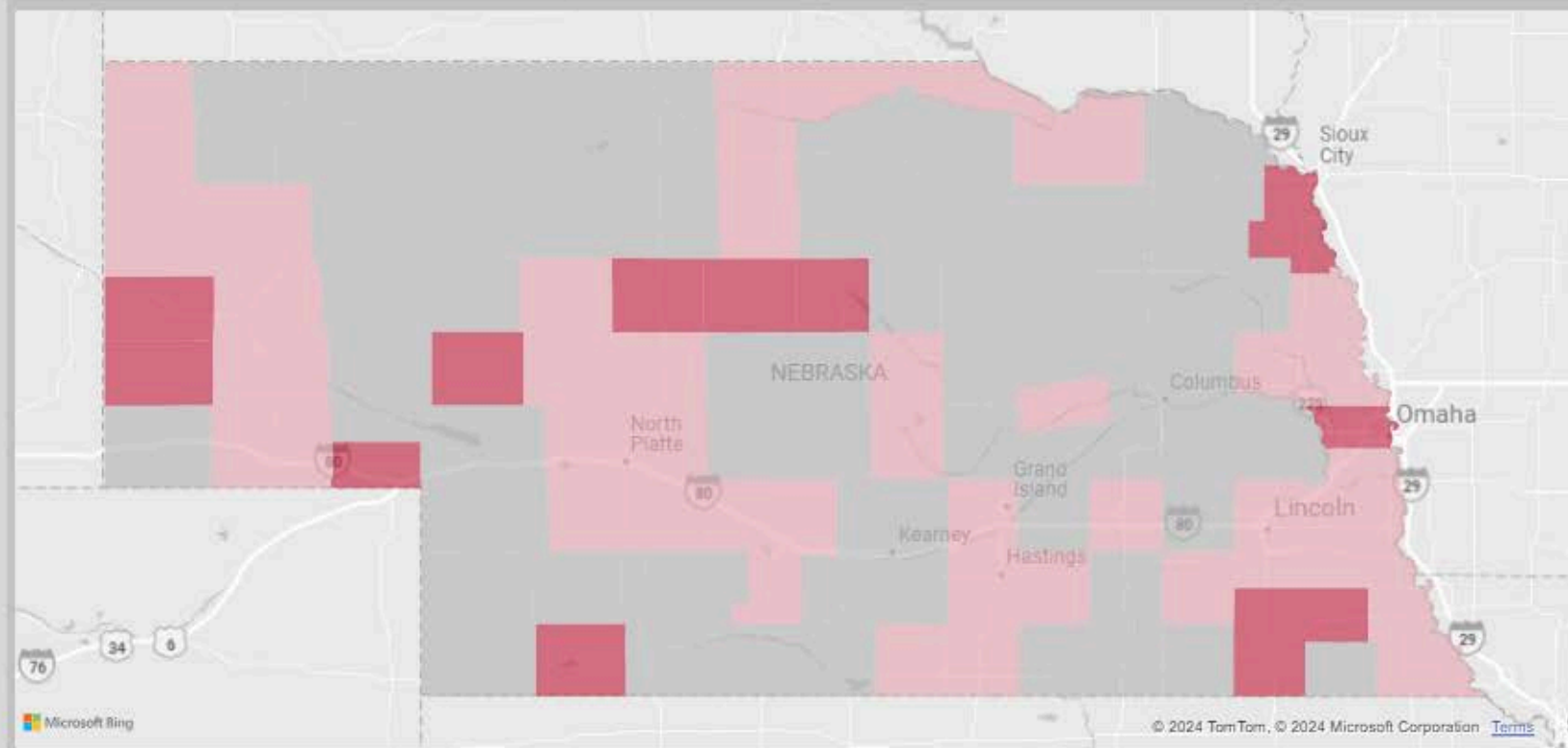
2023

Low < Average - 0.75 * Standard Deviation
Med= Average +/- 0.75 * Standard Deviation
High > Average + 0.75 * Standard Deviation



Unemployment Rate by County and Calendar Year

UE Rate Key 1. Low 2. Med 3. High



NE County	2023
Central	2.1%
Metro	2.5%
Mid-Plains	2.0%
Northeast	2.1%
Southeast	2.1%
Western	2.3%

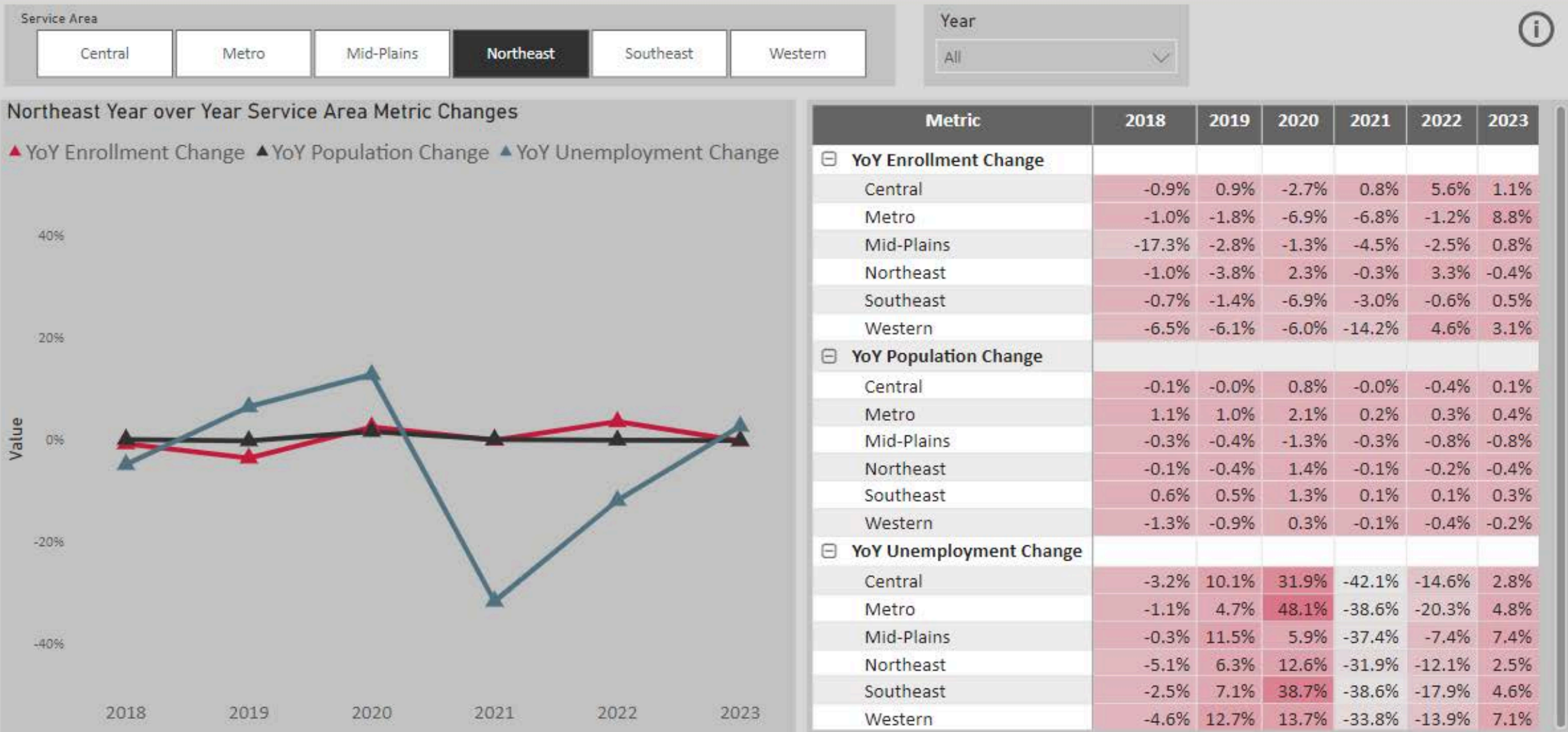


Nebraska Service Area Statistics

If you experience any issues or have questions
please contact:
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Filters

Year over Year Percent Change Community College Service Area Trends





NEBRASKA COMMUNITY COLLEGE

Progression and Outcome Trends

Credit Students



Nebraska Service Area Statistics

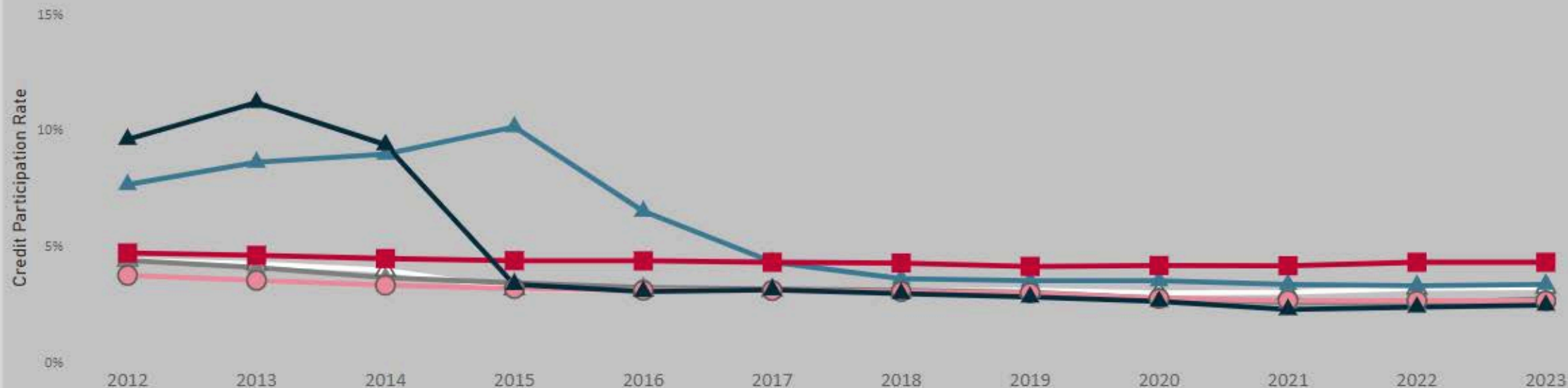
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Filters

Year over Year Percent Change Community College Service Area Trends

Nebraska Service Area Participation Rate Trends

▲ Central ▲ Metro ▲ Mid-Plains ■ Northeast ● Southeast ▲ Western



Service Area	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Central	4.4%	4.2%	3.9%	3.1%	3.1%	3.1%	3.0%	3.1%	3.0%	3.0%	3.2%	3.2%
Metro	4.4%	4.1%	3.6%	3.4%	3.2%	3.1%	3.1%	3.0%	2.7%	2.5%	2.5%	2.7%
Mid-Plains	7.6%	8.6%	8.9%	10.1%	6.5%	4.3%	3.6%	3.5%	3.5%	3.3%	3.3%	3.3%
Northeast	4.7%	4.6%	4.4%	4.3%	4.3%	4.3%	4.2%	4.1%	4.1%	4.1%	4.3%	4.3%
Southeast	3.7%	3.5%	3.3%	3.1%	3.1%	3.1%	3.0%	3.0%	2.7%	2.6%	2.6%	2.6%
Western	9.6%	11.2%	9.3%	3.3%	3.0%	3.1%	2.9%	2.8%	2.6%	2.2%	2.3%	2.4%



Nebraska Community College Trends

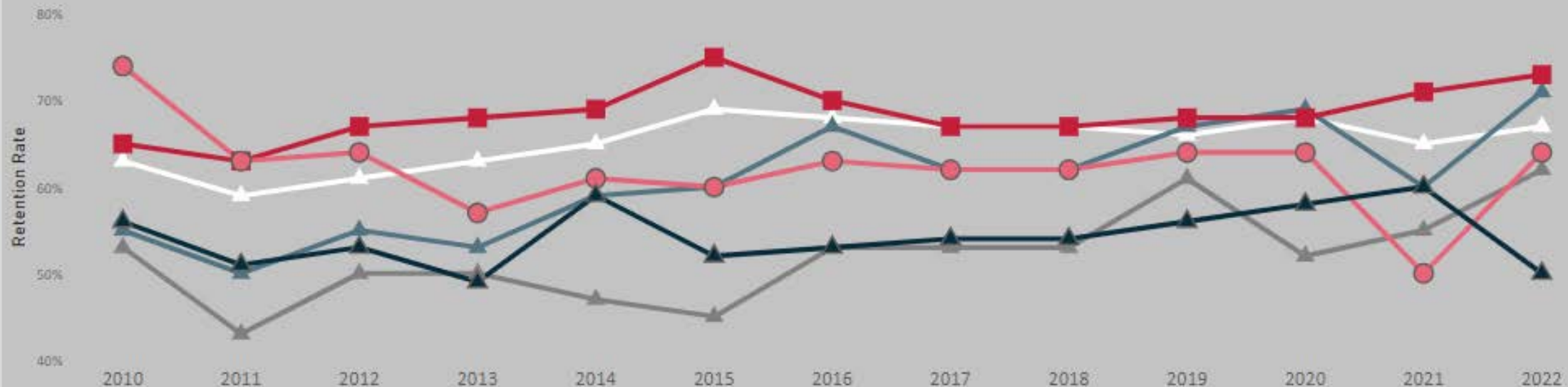
If you experience any issues or have questions
please contact:
IRA@northeast.edu

Filters

IPEDS Retention Rates (Fall to Fall) First-Time, Full-Time, Degree-Seeking Students

Nebraska Community College Student Retention Rate Trends

▲ Central ▲ Metro ▲ Mid-Plains ■ Northeast ● Southeast ▲ Western



Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Central	63%	59%	61%	63%	65%	69%	68%	67%	67%	66%	68%	65%	67%
Metro	53%	43%	50%	50%	47%	45%	53%	53%	53%	61%	52%	55%	62%
Mid-Plains	55%	50%	55%	53%	59%	60%	67%	62%	62%	67%	69%	60%	71%
Northeast	65%	63%	67%	68%	69%	75%	70%	67%	67%	68%	68%	71%	73%
Southeast	74%	63%	64%	57%	61%	60%	63%	62%	62%	64%	64%	50%	64%
Western	56%	51%	53%	49%	59%	52%	53%	54%	54%	56%	58%	60%	50%



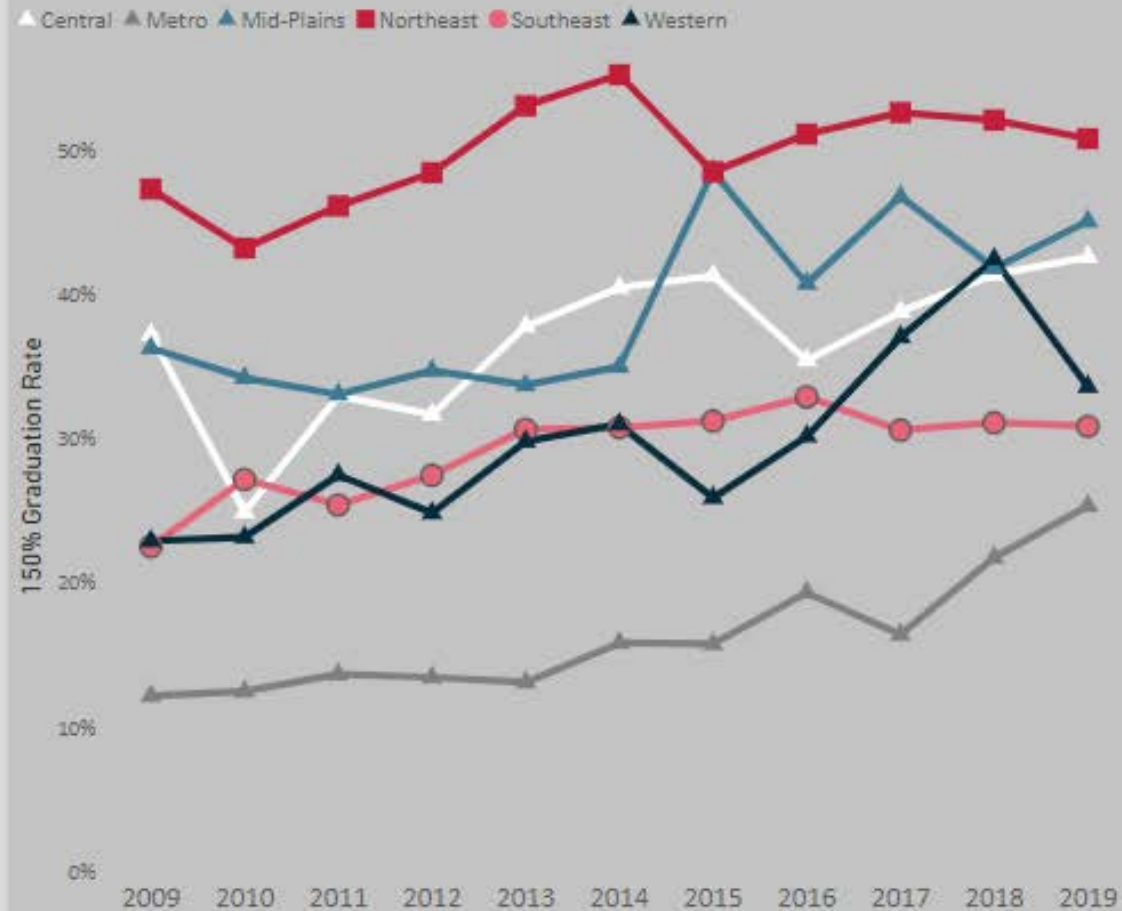
Nebraska Community College Outcome Trends

If you experience any issues or have questions
please contact:
IRA@northeast.edu

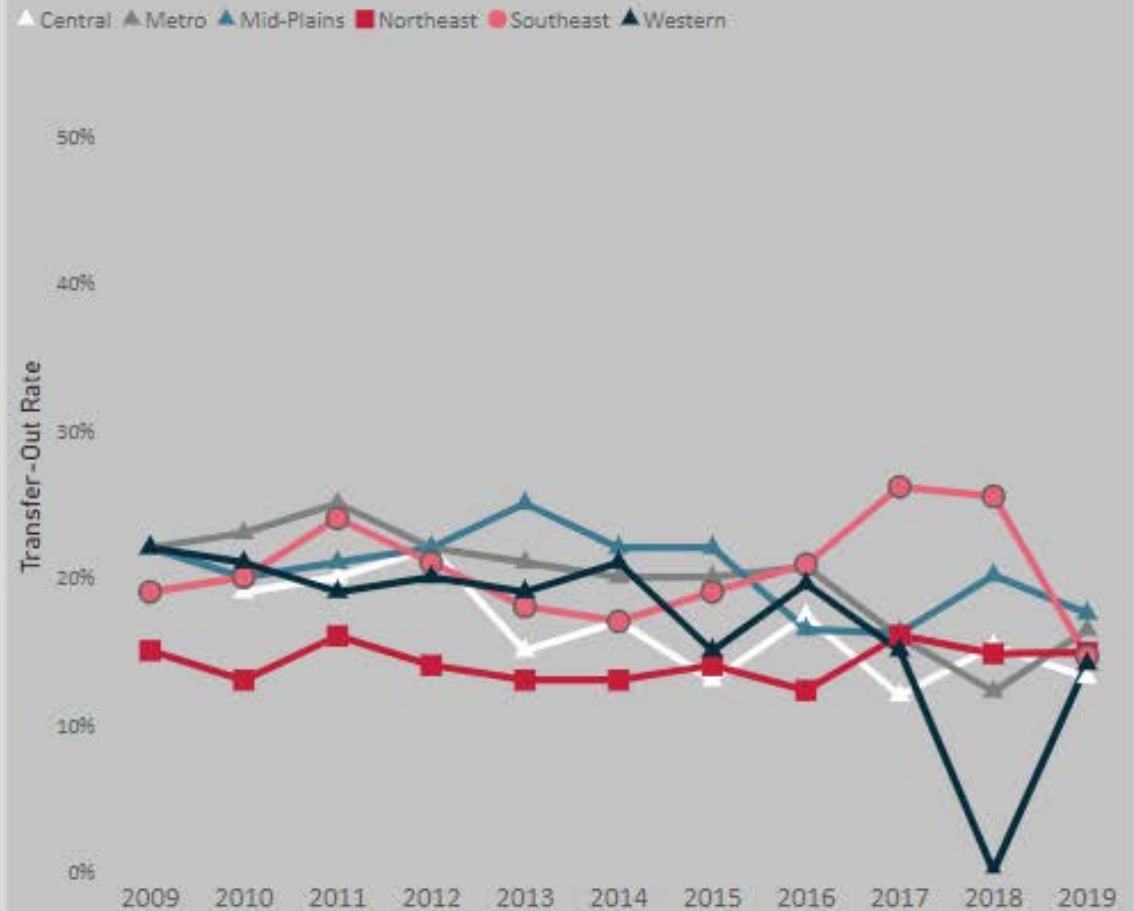
Filters

IPEDS Fall Cohort Outcomes First-Time, Full-Time, Degree-Seeking Students

3-Year Graduation Rate (150% Normal Time to Completion) by Cohort Year



3-Year Transfer-Out Rate by Cohort Year



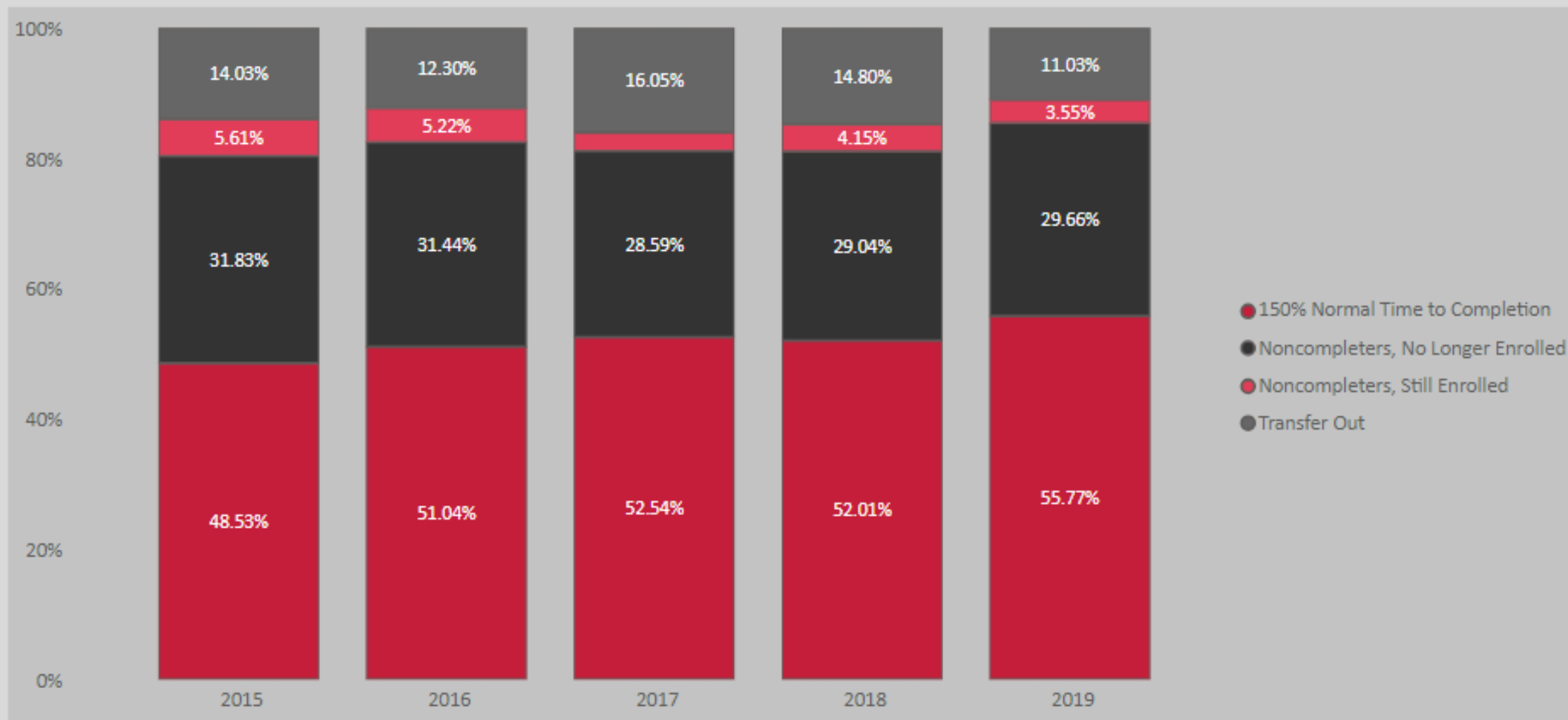


Nebraska Fall Cohort Outcomes Detail

If you experience any issues or have questions
please contact:
IRA@northeast.edu

Filters

IPEDS Fall Cohort Outcomes First-Time, Full-Time, Degree-Seeking Students





Northeast Student Transfer Institutions

If you experience any issues or have questions
please contact:
IRA@northeast.edu

Filters

All Northeast-Enrolled Students

1994-95 to 2023-24

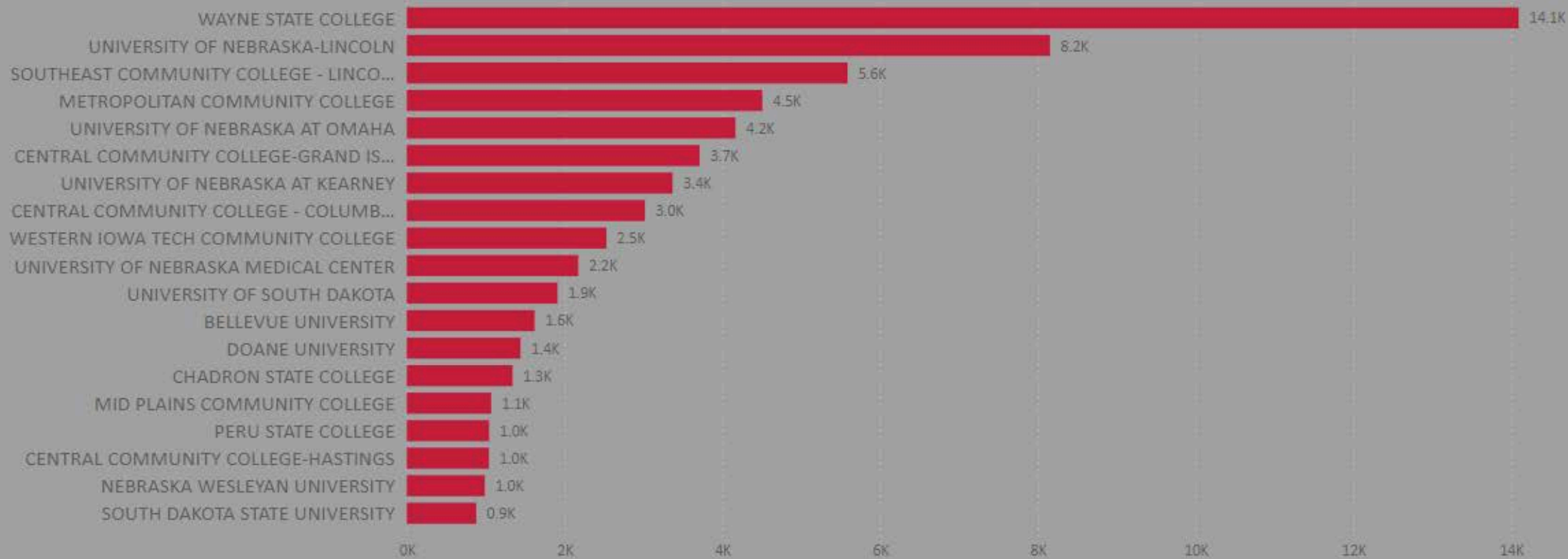
Enrollment Year

All

Enrollment Major 1

All

Top Transfer Institutions of Northeast Students





Northeast Student Transfer Outcomes

If you experience any issues or have questions
please contact:
IRA@northeast.edu

All Northeast-Enrolled Students

1994-95 to 2023-24

GRADYR (CY)

All

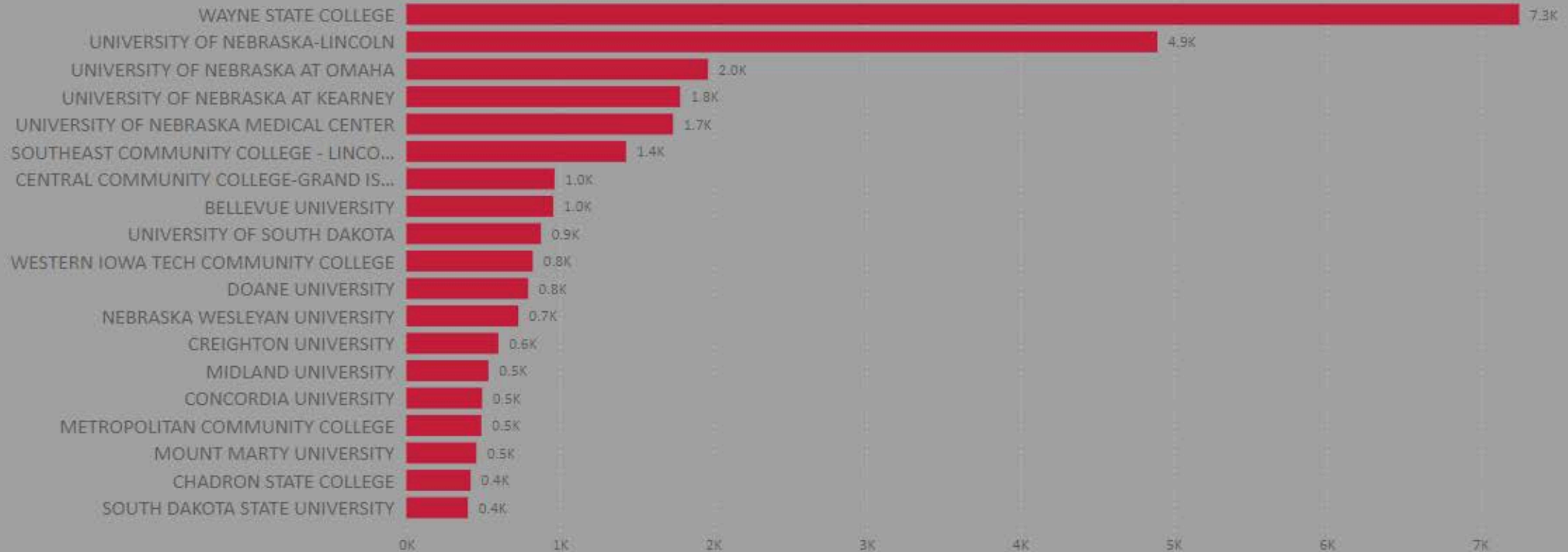
Degree Major 1

All

Degree Title

All

Transfer Institution Outcomes of Former Northeast Students



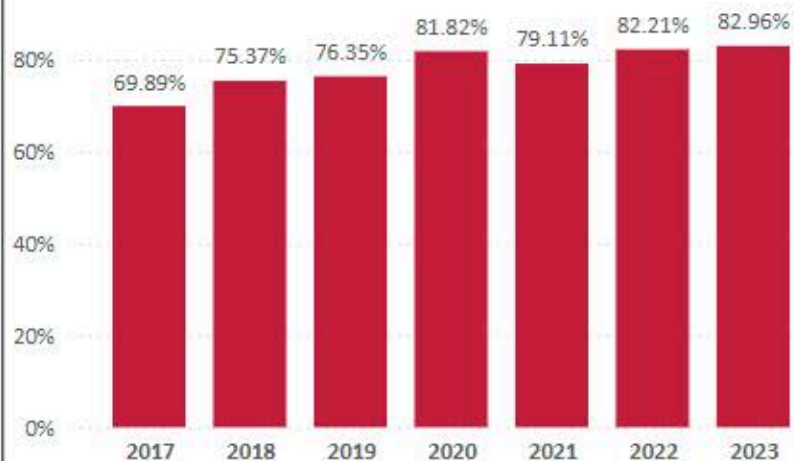
[Transfer Students Report, Transfer Institution Awards](#)

Data updated on 11/13/24, 2:43 PM

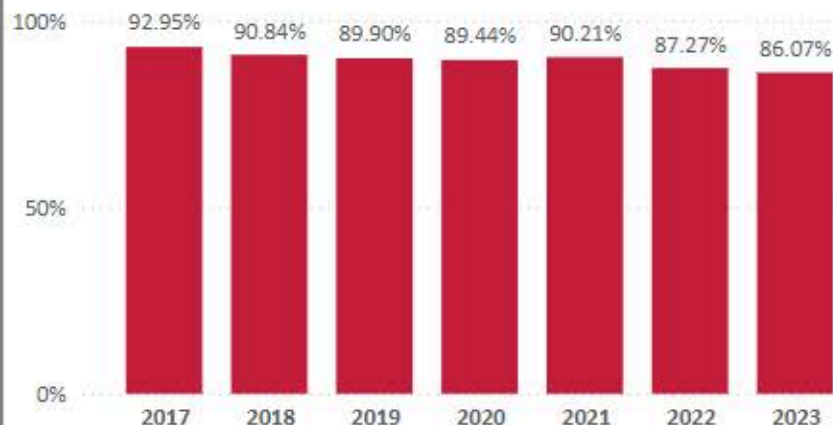
NORTHEAST COMMUNITY COLLEGE

**Post-Graduation Outcomes
And Employer Satisfaction**

Percent of Employed Students Employed in Field Related to Degree



Percent of Students Employed or Continuing Education
Including Students Not Found or Not Seeking Employment



Graduate Respondents

6668

Employed or
Continuing Ed

89.47%

Employed

46.84%

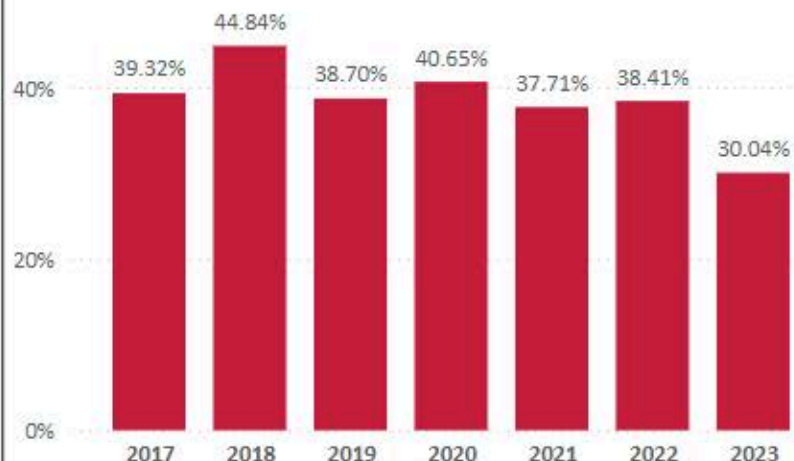
Employed in a
Related Field

78.32%

Continuing
Education

38.44%

Percent of Students Continuing their Education



Average Wages Reported



Average, Minimum, and Maximum
Wages Reported



Graduation Year

All

Program

All

Employment Status

All

Job Title

All

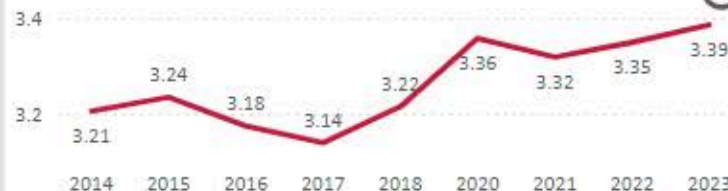
Company

All

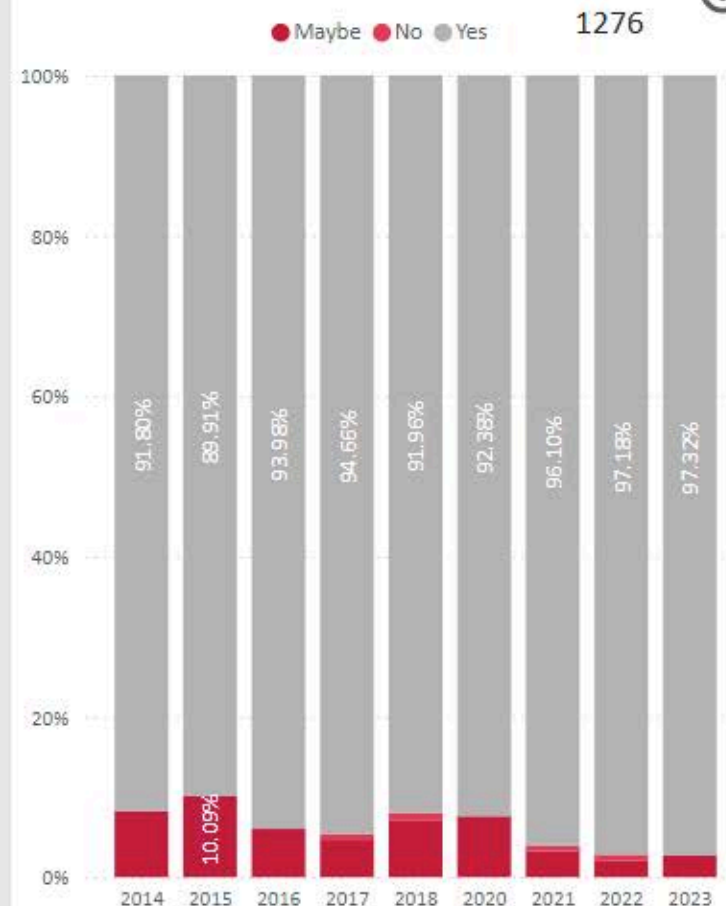
Average of Overall (Employer Assessment of Programs) ⓘ



Average of Overall (Job Preparation) ⓘ

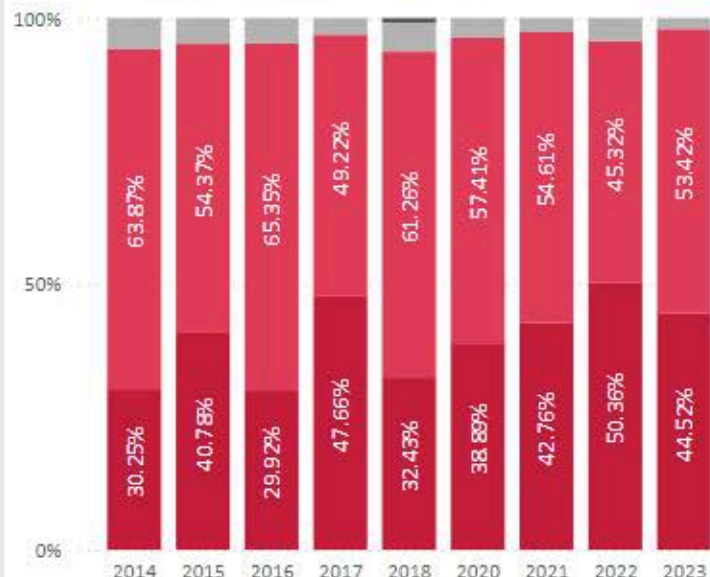


Consider Hiring Northeast Grads in the Future? ⓘ



Overall (Employer Assessment of Graduates of Programs)

● 1. Excellent ● 2. Good ● 3. Fair ● 4. Poor 1133



Overall (Job Preparation)

● 1. Excellent ● 2. Good ● 3. Fair ● 4. Poor 1237





THANK YOU



FISCAL YEAR END

ENROLLMENT & OTHER

REPORTS

2023-2024

Information compiled by the Office of Institutional Research

NORTHEAST COMMUNITY COLLEGE
UNDUPLICATED HEADCOUNT
***COMPARISON OF 20-COUNTY SERVICE AREA**

Northeast Nebraska Counties	2022-23				2023-24							
	NON-CREDIT		CREDIT		NON-CREDIT				CREDIT			
	AE	NON-CR	CR	*DLC	**AE	AE DIFF	NON-CR	NON-CR DIFF	CR	***DLC	CREDIT DIFF	
Antelope	11	323	141	37	6	-5	297	-26	151	43	16	
Boone		34	80	18	2	2	33	-1	45	49	-4	
Boyd		84	16	27			79	-5	4	28	-11	
Brown	38	154	15	39	2	-36	129	-25	14	46	6	
Burt	3	71	71	91	2	-1	78	7	68	108	14	
Cedar	6	314	137	155	3	-3	273	-41	134	182	24	
Cuming	10	214	120	207	6	-4	214		114	232	19	
Dakota	222	155	246	98	217	-5	198	43	224	139	19	
Dixon	23	132	65	43	5	-18	168	36	67	56	15	
Garfield		8	13	36			11	3	1	32	-16	
Holt	96	575	157	203	39	-57	560	-15	127	244	11	
Keya Paha		30	21	7			22	-8	19	12	3	
Knox	2	391	105	150	1	-1	316	-75	81	168	-6	
Madison	237	1648	764	607	214	-23	1660	12	712	688	29	
Pierce	6	369	113	92	5	-1	456	87	102	99	-4	
Rock		69	26	26			51	-18	21	26	-5	
Stanton	6	245	171	15	7	1	201	-44	177	21	12	
Thurston	10	70	31	45	15	5	75	5	39	32	-5	
Wayne	6	225	150	45	5	-1	232	7	137	63	5	
Wheeler	8	28	4	5		-8	57	29	2	9	2	
TWENTY COUNTY	684	5,139	2,446	1,946	529	-155	5,110	-29	2,239	2,277	124	
SUBTOTALS	5,823		4,392		5,639				Non-Credit	4,516		Credit
OUT OF AREA	174	1,140	2,160	58	169		1,013	% Difference	2,073	238	% Difference	
TOTALS	7,137		6,610		6,821				-4.4%	6,827		3.3%
*Locations are based on students' most recent permanent or available address (if permanent address not available).												
**AE-ADULT EDUCATON (Out of Area in 2023-24 amounted to 15 out of 20-county area, yet still in Nebraska; 154 from Iowa)												
***DLC-Dual Credit (determined by "Dual Credit" instructional methods)												
Note 1: Blank is equal to zero.												
Note 2: Negative results for credit students (CR) can occur due to Dual Credit students being identified by their school site versus their permanent address.												

Analysis of Northeast unduplicated Headcount (Credit - Noncredit) in County Service Area

	Census est. 2023 18 Yrs & Older*	Fiscal Year 2022-23						Fiscal Year 2023-24					
		Non-Credit Hdcount**	% Served	Credit Hdcnt***	% Served	Total Served	% Served	Non-Credit Hdcount	% Served	Credit Hdcount	% Served	Total Served	% Served
District I Total	24,056	1,018	4.2%	734	3.1%	1,752	7.3%	1,104	4.6%	733	3.0%	1,837	7.6%
Antelope	4,745	334	7.0%	178	3.8%	512	10.8%	303	6.4%	194	4.1%	497	10.5%
Boone	4,025	34	0.8%	98	2.4%	132	3.3%	35	0.9%	94	2.3%	129	3.2%
Garfield	1,423	8	0.6%	49	3.4%	57	4.0%	11	0.8%	33	2.3%	44	3.1%
Pierce	5,430	375	6.9%	205	3.8%	580	10.7%	461	8.5%	201	3.7%	662	12.2%
Wayne	7,830	231	3.0%	195	2.5%	426	5.4%	237	3.0%	200	2.6%	437	5.6%
Wheeler	603	36	6.0%	9	1.5%	45	7.5%	57	9.5%	11	1.8%	68	11.3%
District II Total	19,052	1,439	7.6%	792	4.2%	2,231	11.7%	1,199	6.3%	790	4.1%	1,989	10.4%
Boyd	1,404	84	6.0%	43	3.1%	127	9.0%	79	5.6%	32	2.3%	111	7.9%
Brown	2,242	192	8.6%	54	2.4%	246	11.0%	131	5.8%	60	2.7%	191	8.5%
Holt	7,489	671	9.0%	360	4.8%	1,031	13.8%	599	8.0%	371	5.0%	970	13.0%
Keya Paha	656	30	4.6%	28	4.3%	58	8.8%	22	3.4%	31	4.7%	53	8.1%
Knox	6,273	393	6.3%	255	4.1%	648	10.3%	317	5.1%	249	4.0%	566	9.0%
Rock	988	69	7.0%	52	5.3%	121	12.2%	51	5.2%	47	4.8%	98	9.9%
District III Total	25,291	852	3.4%	744	2.9%	1,596	6.3%	864	3.4%	802	3.2%	1,666	6.6%
Cedar	6,180	320	5.2%	292	4.7%	612	9.9%	276	4.5%	316	5.1%	592	9.6%
Dixon	4,096	155	3.8%	108	2.6%	263	6.4%	173	4.2%	123	3.0%	296	7.2%
Dakota	15,015	377	2.5%	344	2.3%	721	4.8%	415	2.8%	363	2.4%	778	5.2%
District IV Total	20,644	629	3.0%	751	3.6%	1,380	6.7%	598	2.9%	791	3.8%	1,389	6.7%
Burt	5,220	74	1.4%	162	3.1%	236	4.5%	80	1.5%	176	3.4%	256	4.9%
Cuming	6,697	224	3.3%	327	4.9%	551	8.2%	220	3.3%	346	5.2%	566	8.5%
Stanton	4,445	251	5.6%	186	4.2%	437	9.8%	208	4.7%	198	4.5%	406	9.1%
Thurston	4,282	80	1.9%	76	1.8%	156	3.6%	90	2.1%	71	1.7%	161	3.8%
District V Total	26,649	1,885	7.1%	1,371	5.1%	3,256	12.2%	1,874	7.0%	1,400	5.3%	3,274	12.3%
Madison	26,649	1,885	7.1%	1,371	5.1%	3,256	12.2%	1,874	7.0%	1,400	5.3%	3,274	12.3%
Total Service Area & % served	115,692	5,823	5.0%	4,392	3.8%	10,215	8.8%	5,639	4.9%	4,516	3.9%	10,155	8.8%

Note:

- ** Non-credit headcount includes Adult Education;
excludes Northeast internal training courses
- *** Credit headcount includes Dual Credit students

* There was a -0.6% overall decline in 20-county population from 2020 Census to 2023 est. Census. (see Appendix for complete details)

**NORTHEAST COMMUNITY COLLEGE
CREDIT UNDUPLICATED HEADCOUNT
BY
TWENTY COUNTY SERVICE AREA
FISCAL YEARS 2022-23 & 2023-24**

COUNTY	2022-23	2023-24	Difference	% Diff
Antelope	178	194	16	9.0%
Boone	98	94	-4	-4.1%
Boyd	43	32	-11	-25.6%
Brown	54	60	6	11.1%
Burt	162	176	14	8.6%
Cedar	292	316	24	8.2%
Cuming	327	346	19	5.8%
Dakota	344	363	19	5.5%
Dixon	108	123	15	13.9%
Garfield	49	33	-16	-32.7%
Holt	360	371	11	3.1%
Keya Paha	28	31	3	10.7%
Knox	255	249	-6	-2.4%
Madison	1371	1400	29	2.1%
Pierce	205	201	-4	-2.0%
Rock	52	47	-5	-9.6%
Stanton	186	198	12	6.5%
Thurston	76	71	-5	-6.6%
Wayne	195	200	5	2.6%
Wheeler	9	11	2	22.2%
Out of Area	2,218	2,311	93	4.2%
Total	6,610	6,827	217	3.3%

Color Legend: Green-white-red (darker red represents largest declines;
darker green represents largest increases)

Northeast Community College (10-Year trend)

Unduplicated Credit and Non-credit Enrollment for Academic Years 2014-15 to 2023-24

Academic Year	Unduplicated Headcount Credit Students	Percent Change in Credit Students	Unduplicated Headcount Non-credit Students*	Percent Change in Non-credit Students
2014-15	6,752	-0-	11,193	-0-
2015-16	6,722	-0.4%	6,790	-39.3%
2016-17	6,605	-1.7%	6,825	0.5%
2017-18	6,541	-1.0%	6,545	-4.1%
2018-19	6,294	-3.8%	7,166	9.5%
2019-20	6,450	2.5%	5,436	-24.1%
2020-21	6,421	-0.4%	5,731	5.4%
2021-22	6,636	3.3%	6,439	12.4%
2022-23	6,610	-0.4%	7,137	10.8%
2023-24	6,827	3.3%	6,821	-4.4%

*Note: Unduplicated headcount non-credit students includes AE (Adult Education); excludes Northeast internal training courses

Source: Cognos Reports

Statement of Reimbursable Full-Time Equivalent Student Enrollment 2014-15 to 2023-24

Academic year	Audit date	Hours		Full-time Equivalent Student Enrollment*
		Semester	Contact	
2014-15	30-Jun-15	91,470	65,441	3,122
2015-16	30-Jun-16	89,802	32,831	3,030
2016-17	30-Jun-17	88,047	30,330	2,969
2017-18	30-Jun-18	88,204	32,793	2,977
2018-19	30-Jun-19	86,447	32,341	2,918
2019-20	30-Jun-20	87,916	25,344	2,959
2020-21	30-Jun-21	84,078	25,473	2,831
2021-22	30-Jun-22	86,887	36,500	2,937
2022-23	30-Jun-23	88,963	37,702	3,007
2023-24	30-Jun-24	89,126	35,634	3,010

Source: Business Office - Audit Report

Note: Excludes NICC/Little Priest Tribal College under LB 663

*Semester (credit) hours/30 + Contact (reimbursable, non-credit) hours/900

Northeast Community College

Number of Graduates by Type of Degree 2015 to 2024 (10-Year trend)

Year	Academic					Total
	AAS	Transfer AA/AS	ADN	Diploma	Certificate	
2015	360	393	40	87	44	924
2016	414	368	30	68	78	958
2017	323	367	38	84	68	880
2018	341	383	28	109	92	953
2019	352	405	46	94	102	999
2020	341	363	35	107	102	948
2021	325	375	36	121	105	962
2022	320	316	37	118	129	920
2023	393	311	40	136	141	1021
2024	352	330	35	129	178	1024
Average:	352	361	37	105	104	959

Source: IPEDS Completions Cognos report* using academic year parameters (Sept. 1 to Aug. 31).

* The IPEDS Completions survey was designed to use a fiscal year. Northeast used an academic year up to 2019. The correction was made to use FY in 2020 and continue doing so onward. Other reports, like this one, will continue using an academic year.

Graduation & Transfer Rates of Cohorts 2015-2020 (6-Year trend)

Year of Cohort	2015	2016	2017	2018	2019	2020
Final Cohort	768	862	885	892	887	789
Transfer out	109	106	139	132	132	87
Graduates	372	440	459	464	450	440
Transfer-out Rate	14%	12%	16%	15%	15%	11%
Graduation Rate	48%	51%	52%	52%	51%	56%

Source: IPEDS Graduation Rates survey

Note: Graduation rate is determined by using a fall cohort of students who come into Northeast Community College as a first-time, full-time degree-seeking student. These students are given 150% (ex. 3 years for associate's degree) of normal completion time to be considered in the graduation rate. Transfer rates are for the same cohort and timeframe, but for those students who left without an award.

Fall-to-Fall Full-time Persistence Rates for Cohorts 2017-2022 (6-Yr trend)

Year of Cohort	2017	2018	2019	2020	2021	2022
Final Cohort	885	892	888	789	894	897
Returning	595	609	604	558	652	640
Retention Rate	67%	68%	68%	71%	73%	71%

Source: IPEDS Fall Enrollment survey

Note: Persistence (retention) rate is determined by using a fall cohort of students who come into Northeast Community College as a first-time, full-time degree-seeking student, and calculating the ratio of those still enrolled the following fall term or completed their program during that timeframe.

Fall-to-Fall Part-time Persistence Rates for Cohorts 2017-2022 (6-Yr trend)

Year of Cohort	2017	2018	2019	2020	2021	2022
Final Cohort	68	67	77	106	70	95
Returning	19	24	27	35	32	33
Retention Rate	28%	36%	35%	33%	46%	35%

Source: IPEDS Fall Enrollment survey

Note: Persistence (retention) rate is determined by using a fall cohort of students who come into Northeast Community College as a first-time, part-time degree-seeking student, and calculating the ratio of those still enrolled the following fall term or completed their program during that timeframe.

Twenty County Area
Dual Credit Unduplicated Headcount
Fiscal Years 2022-23 & 2023-24

County	2022-23	2023-24	Difference	% Diff
Antelope	37	43	6	16%
Boone	18	49	31	172%
Boyd	27	28	1	4%
Brown	39	46	7	18%
Burt	91	108	17	19%
Cedar	155	182	27	17%
Cuming	207	232	25	12%
Dakota	98	139	41	42%
Dixon	43	56	13	30%
Garfield	36	32	-4	-11%
Holt	203	244	41	20%
Keya Paha	7	12	5	71%
Knox	150	168	18	12%
Madison	607	688	81	13%
Pierce	92	99	7	8%
Rock	26	26	0	0%
Stanton	15	21	6	40%
Thurston	45	32	-13	-29%
Wayne	45	63	18	40%
Wheeler	5	9	4	80%
Out of Area	58	238	180	310%
Total	2004	2515	511	25%

Dual credit is determined by "Dual Credit" instructional methods 2022-23 & before;
Early Entry student population type 2023-24 & after.

Color Legend: Green-white-red (darker red represents largest declines;
darker green represents largest increases)

Northeast Community College
DUAL CREDIT UNDUPLICATED HEADCOUNT
FISCAL YEARS 2022-23 & 2023-24

SITE	2022-23	2023-24	Difference	% Diff
Ainsworth	39	46	7	18%
Albion	18	49	31	172%
Allen	5	5	0	0%
**Alma		2	2	100%
Atkinson	50	55	5	10%
**Aurora	1		-1	-100%
Bancroft	50	42	-8	-16%
Bartlett	5	9	4	80%
Bassett	26	26	0	0%
Battle Creek	68	69	1	1%
**Bennington		1	1	100%
Bloomfield	24	28	4	17%
**Brainard		1	1	100%
**Broken Bow	1	2	1	100%
Burwell	36	32	-4	-11%
Chambers	13	13	0	0%
**Clarkson	3	16	13	433%
**Cody		1	1	100%
**Columbus		7	7	100%
**Cozad	2	1	-1	-50%
Creighton	24	35	11	46%
Crofton	33	37	4	12%
**David City		1	1	100%
**Deshler		1	1	100%
**Elba		1	1	100%
Elgin	16	15	-1	-6%
**Elk Point, SD		15	15	100%
Emerson	15	19	4	27%
Ewing	34	44	10	29%
**Fremont		2	2	100%
**Fullerton		2	2	100%
**Genoa	1	9	8	800%
**Grand Island		1	1	100%
Hartington	59	75	16	27%
**Hay Springs	2	3	1	50%
Homer	18	8	-10	-56%
**Howells	24	11	-13	-54%
**Hooper	1	5	4	400%
**Humphrey	1	8	7	700%
**Jackson, MN		2	2	100%
Laurel	50	63	13	26%

Northeast Community College
DUAL CREDIT UNDUPLICATED HEADCOUNT
FISCAL YEARS 2022-23 & 2023-24

SITE	2022-23	2023-24	Difference	% Diff
**Leigh	2	21	19	950%
Lyons	23	27	4	17%
Madison	33	28	-5	-15%
**McCool Junction		2	2	100%
Neligh	21	28	7	33%
Newman Grove	19	25	6	32%
Niobrara	18	18	0	0%
Norfolk	458	527	69	15%
**North Bend	6	10	4	67%
O'Neill	85	107	22	26%
Oakland	45	48	3	7%
**Orem, UT	1		-1	-100%
Osmond	26	24	-2	-8%
**Palmer		3	3	100%
**Palmyra		2	2	100%
Pender	45	32	-13	-29%
Pierce	39	46	7	18%
Plainview	27	29	2	7%
**Polk		1	1	100%
Ponca	23	32	9	39%
Randolph	18	19	1	6%
**Raymond		1	1	100%
**Saint Paul		2	2	100%
**Sioux City, IA	3	25	22	733%
**Sioux Falls, SD		1	1	100%
**North Sioux City		6	6	100%
South Sioux City	80	131	51	64%
Spencer	27	28	1	4%
Springview	7	12	5	71%
Stanton	15	21	6	40%
**Stapleton		1	1	100%
**Stromsburg	1	38	37	3700%
Stuart	21	25	4	19%
**Taylor	4	6	2	50%
Tekamah	23	33	10	43%
Tilden	29	39	10	34%
Verdigre	13	22	9	69%
Wakefield	14	20	6	43%
Wausa	38	28	-10	-26%
Wayne	23	32	9	39%
West Point	113	123	10	9%

Northeast Community College
DUAL CREDIT UNDUPLICATED HEADCOUNT
FISCAL YEARS 2022-23 & 2023-24

SITE	2022-23	2023-24	Difference	% Diff
**Wilber		4	4	100%
Winside	8	11	3	38%
Wisner	44	67	23	52%
Wynot	28	25	-3	-11%
**York		2	2	100%
***Other sites	5	21	16	320%
TOTAL	2004	2515	511	25%

**Schools out of 20-county area (these numbers are not included in the 20-county area fiscal report)

***Other sites equal home-schooled, GED certificate, foreign or virtual high school.

Dual credit is determined by "Dual Credit" instructional methods 2022-23 & before;
Early Entry student population type 2023-24 & after.

Note: Blank is equal to zero enrollment.

Color Legend: Green-white-red (darker red represents largest declines;
darker green represents largest increases)

**Number of Regular High School Graduates and their Enrollment at Northeast
Broken Down by School in the 20-County Service Area**

HS Graduates in spring--May through June--alongside (No. Enrolled at Northeast in fall of <u>same</u> year)					
School in 20-County Service Area	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
ANTELOPE					
Elgin Public Schools	12 (0)	7 (2)	3 (1)	7 (0)	15 (0)
Neligh-Oakdale Schools	23 (12)	20 (4)	26 (10)	21 (4)	14 (4)
Pope John XXIII High School	5 (0)	10 (5)	10 (0)	6 (1)	9 (0)
Summerland Public Schools*	38 (12)	28 (13)	25 (7)	27 (7)	29 (7)
COUNTY TOTALS	78 (24)	65 (24)	64 (18)	61 (12)	67 (11)
BOONE					
Boone Central Schools	46 (8)	49 (10)	48 (9)	56 (12)	54 (9)
Riverside Public Schools	9 (3)	13 (1)	11 (2)	18 (6)	14 (1)
St. Edward Public Schools	13 (4)	10 (2)	10 (1)	10 (5)	14 (2)
COUNTY TOTALS	68 (15)	72 (13)	69 (12)	84 (23)	82 (12)
BOYD					
Boyd County HS (Lynch)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
Boyd County HS (Spencer)	17 (5)	30 (9)	22 (8)	28 (4)	20 (2)
COUNTY TOTALS	30 (9)	22 (8)	28 (4)	20 (2)	16 (1)
BROWN					
Ainsworth Community Schools	21 (4)	28 (3)	38 (3)	39 (4)	33 (3)
COUNTY TOTALS	21 (4)	28 (3)	38 (3)	39 (4)	33 (3)
BURT					
Lyons-Decatur Northeast Schools	11 (0)	12 (3)	14 (2)	12 (3)	15 (2)
Oakland Craig Public Schools	35 (2)	35 (1)	32 (3)	27 (4)	35 (12)
Tekamah-Herman Community Schools	38 (9)	44 (11)	30 (7)	32 (7)	34 (8)
COUNTY TOTALS	84 (11)	91 (15)	76 (12)	71 (14)	84 (22)
CEDAR					
Cedar Catholic High School	24 (6)	35 (11)	30 (8)	25 (10)	31 (8)
Hartington Newcastle Public Schools	24 (9)	27 (7)	17 (3)	25 (3)	29 (8)
Laurel-Concord-Coleridge School	28 (6)	24 (4)	29 (5)	26 (4)	28 (5)
Randolph Public Schools	16 (5)	18 (7)	20 (3)	14 (3)	15 (3)
Wynot Public Schools	12 (5)	12 (3)	15 (4)	15 (4)	13 (4)
COUNTY TOTALS	104 (31)	116 (32)	111 (23)	105 (24)	116 (28)
CUMING					
Bancroft-Rosalie Community Schools	16 (6)	17 (6)	23 (3)	20 (5)	32 (1)
Central Catholic High School	25 (6)	27 (6)	35 (8)	32 (10)	28 (8)
West Point Public Schools	54 (11)	62 (13)	60 (19)	65 (12)	63 (17)
Wisner-Pilger Public Schools	30 (5)	36 (7)	34 (11)	27 (3)	32 (7)
COUNTY TOTALS	125 (28)	142 (32)	152 (41)	144 (30)	155 (33)
DAKOTA					
Homer Community Schools	18 (1)	20 (2)	29 (3)	23 (1)	31 (6)
South Sioux City Senior HS	271 (53)	270 (35)	227 (38)	253 (42)	230 (30)
COUNTY TOTALS	289 (54)	290 (37)	256 (41)	276 (43)	261 (36)

**Number of Regular High School Graduates and their Enrollment at Northeast
Broken Down by School in the 20-County Service Area**

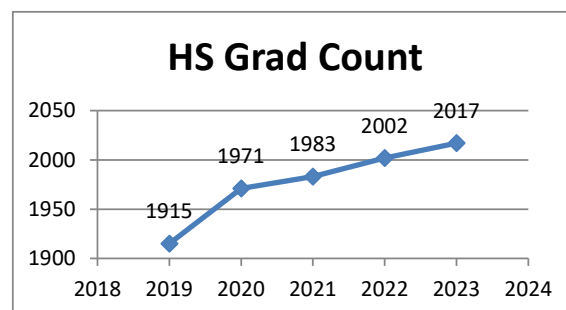
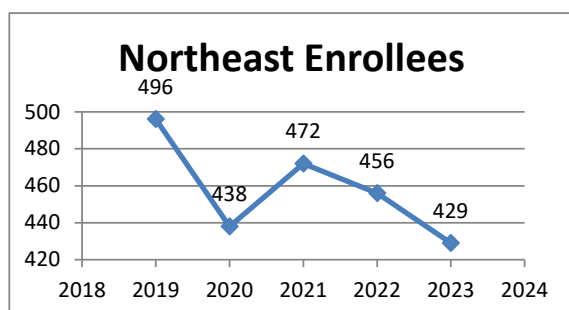
HS Graduates in spring--May through June--alongside (No. Enrolled at Northeast in fall of <u>same</u> year)					
School in 20-County Service Area	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
DIXON					
Allen Consolidated Schools	20 (4)	11 (1)	14 (3)	14 (2)	11 (3)
Emerson-Hubbard Public Schools	14 (2)	12 (3)	12 (3)	12 (5)	14 (3)
Ponca Public Schools	34 (6)	33 (7)	28 (6)	37 (6)	26 (5)
COUNTY TOTALS	68 (12)	56 (11)	54 (12)	63 (13)	51 (11)
GARFIELD					
Burwell Public Schools	28 (4)	21 (5)	31 (11)	23 (1)	29 (4)
COUNTY TOTALS	28 (4)	21 (5)	31 (11)	23 (1)	29 (4)
HOLT					
Chambers Public Schools	10 (6)	6 (2)	13 (1)	10 (4)	9 (3)
Ewing Public Schools*	6 (4)	0 (0)	0 (0)	0 (0)	0 (0)
O'Neill Public Schools	50 (18)	51 (15)	51 (25)	47 (12)	53 (10)
Saint Mary's High School	15 (4)	12 (3)	11 (3)	15 (4)	11 (3)
Stuart Public Schools	12 (6)	10 (2)	7 (4)	11 (2)	14 (2)
West Holt Public Schools	15 (1)	27 (11)	28 (8)	19 (5)	33 (6)
COUNTY TOTALS	108 (39)	106 (33)	110 (41)	102 (27)	120 (24)
KEYA PAHA					
Keya Paha County Schools	7 (1)	10 (2)	7 (0)	12 (3)	9 (0)
COUNTY TOTALS	7 (1)	10 (2)	7 (0)	12 (3)	9 (0)
KNOX					
Bloomfield Community Schools	18 (9)	12 (2)	15 (5)	16 (6)	19 (3)
Creighton Community Public Schools	23 (12)	28 (9)	22 (10)	28 (5)	19 (3)
Crofton Community Schools	34 (9)	29 (8)	31 (8)	35 (6)	31 (8)
Niobrara Public Schools	11 (1)	11 (0)	11 (1)	9 (0)	16 (1)
Santee (Isanti) Community Schools	21 (0)	17 (0)	11 (0)	13 (1)	16 (0)
Verdigre Public Schools*	0 (0)	9 (3)	14 (8)	8 (3)	8 (3)
Wausa Public Schools	13 (4)	23 (5)	19 (6)	24 (5)	17 (7)
COUNTY TOTALS	120 (35)	129 (27)	123 (38)	133 (26)	126 (25)
MADISON					
Battle Creek Public Schools	32 (19)	35 (15)	37 (18)	48 (19)	54 (20)
Elkhorn Valley Schools	20 (7)	17 (3)	19 (8)	38 (12)	22 (10)
Lutheran High Northeast	22 (4)	28 (6)	34 (8)	47 (5)	34 (5)
Madison Public Schools	36 (13)	39 (13)	47 (20)	34 (12)	37 (10)
Newman Grove Public Schools	9 (5)	10 (2)	4 (4)	7 (0)	8 (2)
Norfolk Catholic High School	31 (8)	43 (15)	34 (7)	32 (6)	34 (3)
Norfolk Public Schools	293 (95)	301 (77)	325 (88)	290 (97)	305 (102)
COUNTY TOTALS	443 (151)	473 (131)	500 (153)	496 (151)	494 (152)
PIERCE					
Osmond Community Schools	15 (8)	20 (3)	19 (3)	18 (3)	20 (9)
Pierce Public Schools	53 (23)	44 (17)	51 (14)	56 (15)	58 (13)
Plainview Public Schools	16 (7)	18 (7)	17 (5)	15 (2)	22 (4)
COUNTY TOTALS	84 (38)	82 (27)	87 (22)	89 (20)	100 (26)

**Number of Regular High School Graduates and their Enrollment at Northeast
Broken Down by School in the 20-County Service Area**

HS Graduates in spring--May through June--alongside (No. Enrolled at Northeast in fall of <u>same</u> year)					
School in 20-County Service Area	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
ROCK					
Rock County Public Schools	12 (4)	16 (3)	18 (1)	20 (4)	18 (5)
COUNTY TOTALS	12 (4)	16 (3)	18 (1)	20 (4)	18 (5)
STANTON					
Stanton Community Schools	25 (7)	35 (12)	28 (7)	31 (13)	20 (7)
COUNTY TOTALS	25 (7)	35 (12)	28 (7)	31 (13)	20 (7)
THURSTON					
Pender Public Schools	24 (4)	17 (2)	20 (2)	19 (3)	37 (3)
Umo N Ho N Nation Public Schools	28 (0)	30 (1)	23 (0)	34 (0)	18 (0)
Walthill Public Schools	22 (1)	19 (0)	20 (1)	17 (0)	14 (0)
Winnebago Public Schools Dist 17	40 (2)	33 (0)	43 (0)	40 (0)	50 (0)
COUNTY TOTALS	114 (7)	99 (3)	106 (3)	110 (3)	119 (3)
WAYNE					
Wakefield Public Schools	26 (4)	30 (6)	42 (10)	32 (10)	32 (9)
Wayne Community Schools	69 (13)	72 (9)	65 (16)	69 (21)	71 (12)
Winside Public Schools	10 (5)	11 (5)	15 (4)	16 (10)	9 (5)
COUNTY TOTALS	105 (22)	113 (20)	122 (30)	117 (41)	112 (26)
WHEELER					
Wheeler Central Schools	2 (0)	5 (0)	3 (0)	6 (2)	5 (0)
COUNTY TOTALS	2 (0)	5 (0)	3 (0)	6 (2)	5 (0)
20-County Service Area TOTALS	1915 (496)	1971 (438)	1983 (472)	2002 (456)	2017 (429)
Northeast % Share of Enrollees	26%	22%	24%	23%	21%
HS Grad Rates Change %		3%	1%	1%	1%
Northeast Enrollees Change %		-12%	8%	-3%	-6%
All Enrollees-service area & beyond	861	789	857	854	848
All Enrollees Change %		-8%	9%	0%	-1%
Service Area % of Total Enrollees	58%	56%	55%	53%	51%

* Summerland Public Schools (Clearwater, Orchard, Ewing) was Nebraska Unified District 1 (Clearwater, Orchard, Verdigre).

In this report, Fall 2020 is used as pivot point from NE Dist 1 to Summerland. Verdigre became independent August 2020.



Sources:

High School Graduation Rates

Public Schools Grad Rates or Enrollment Number <http://nep.education.ne.gov/>

Nebraska Education Profile data

Private School Enrollment Numbers**: <https://www.education.ne.gov/dataservices/data-reports/>

Membership-by-grade annual files

**When graduate #'s are suppressed, senior class enrollment numbers (using above link) are used instead.

Northeast Matriculation Headcounts

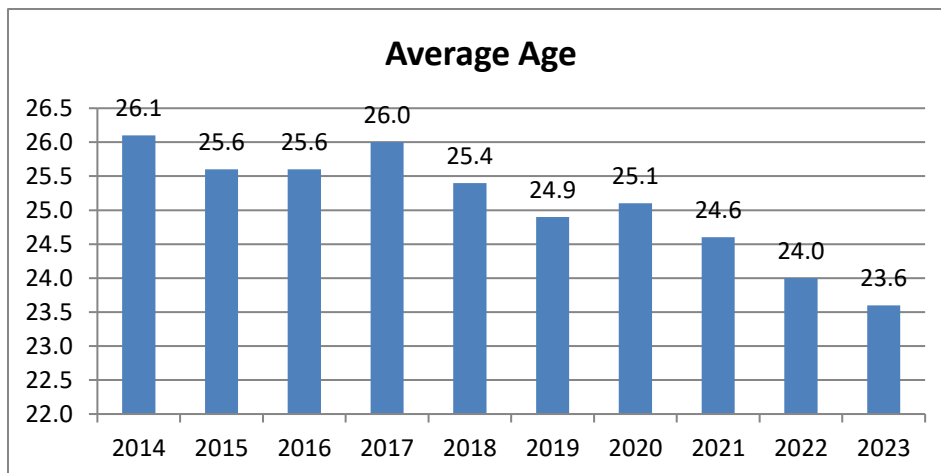
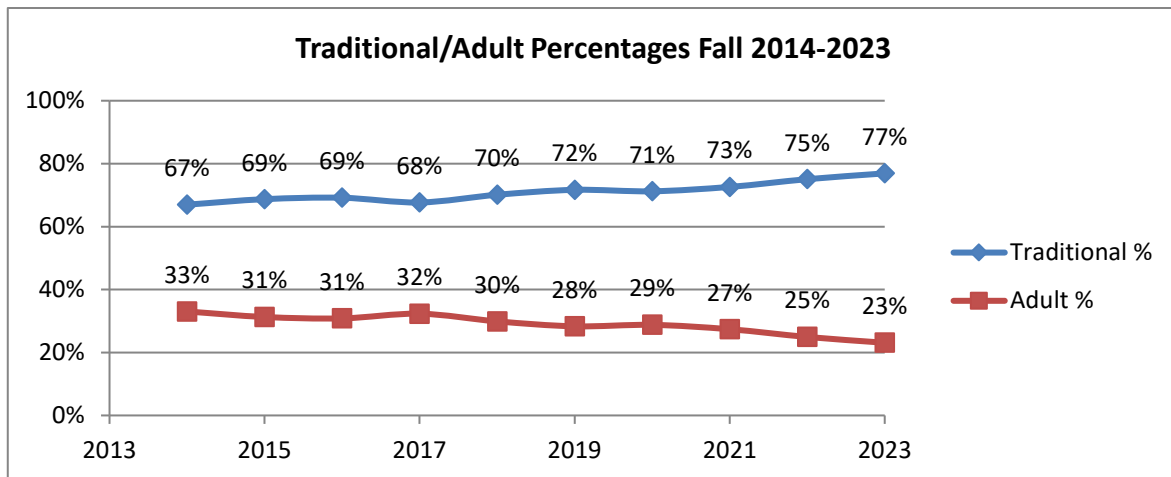
Cognos reports

Northeast Community College

Adult/Traditional Enrollment for 2014-2023 (10-Year trend)

Fall term	Traditional Age (under 25 years)	Adult (25 years and over)	Headcount Total	Traditional %	Adult %	Average Age
2014	3,389	1,672	5,061	67%	33%	26.1
2015	3,471	1,580	5,051	69%	31%	25.6
2016	3,510	1,565	5,075	69%	31%	25.6
2017	3,442	1,644	5,086	68%	32%	26.0
2018	3,517	1,499	5,016	70%	30%	25.4
2019	3,769	1,489	5,258	72%	28%	24.9
2020	3,636	1,469	5,105	71%	29%	25.1
2021	3,881	1,464	5,345	73%	27%	24.6
2022	4,191	1,392	5,583	75%	25%	24.0
2023	4,303	1,292	5,595	77%	23%	23.6
Totals:	37,109	15,066	52,175	71%	29%	25.3

Source: IPEDS

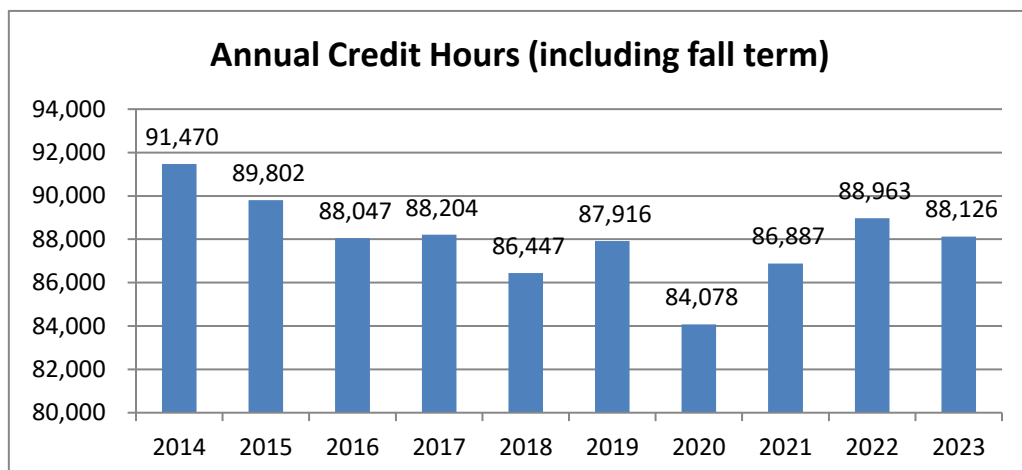
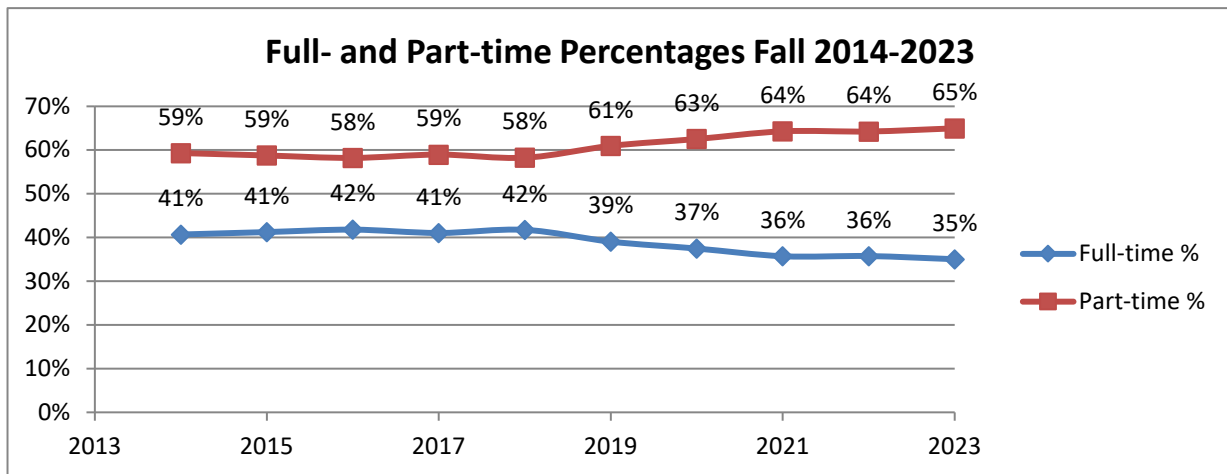


Northeast Community College

Full- and Part-time Enrollment for 2014-2023 (10-Year trend)

Fall term	Full-time (12 or more credit hours)	Part-time (less than 12 credit hours)	Headcount Total	Full-time %	Part-time %	Annual Credit Hours (including fall term)
2014	2,059	3,002	5,061	41%	59%	91,470
2015	2,083	2,968	5,051	41%	59%	89,802
2016	2,121	2,954	5,075	42%	58%	88,047
2017	2,087	2,999	5,086	41%	59%	88,204
2018	2,094	2,922	5,016	42%	58%	86,447
2019	2,053	3,205	5,258	39%	61%	87,916
2020	1,913	3,192	5,105	37%	63%	84,078
2021	1,909	3,436	5,345	36%	64%	86,887
2022	1,996	3,587	5,583	36%	64%	88,963
2023	1,960	3,635	5,595	35%	65%	88,126
Totals/Avg:	20,275	31,900	52,175	39%	61%	87,994

Source: IPEDS



Northeast Community College

Performance after Transfer

Northeast Transfers at UN-L Fall 2022 & 2023; Spring 2023 & 2024												
	No. of Students				Northeast GPA				UN-L GPA			
Level & No. of hours	Fall 2022	Spr 2023	Fall 2023	Spr 2024	Fall 2022	Spr 2023	Fall 2023	Spr 2024	Fall 2022	Spr 2023	Fall 2023	Spr 2024
First-time freshmen (0-26)	1	1	3	2	3.559	0.696	3.261	3.406	2.439	2.831	2.682	2.786
Former freshmen (0-26)	106	33	128	34	3.315	3.147	3.312	3.095	3.079	3.038	3.09	3.023
First-time sophomores (27-52)	15	2	16	3	3.153	3.882	3.243	2.985	3.122	3.174	3.094	3.039
Former sophomores (27-52)	130	119	96	134	3.340	3.314	3.418	3.4	3.360	3.325	3.321	3.334
First-time juniors (53-88)	35	5	30	6	3.199	2.660	3.1	2.949	3.225	3.022	3.118	3.191
Former juniors (53-88)	159	197	174	194	3.376	3.403	3.345	3.346	3.384	3.403	3.378	3.375
First-time seniors (89+)	2		1	3	2.426		3.978	3.889	3.256		3.25	3.455
Former seniors (89+)	189	216	195	229	3.387	3.361	3.328	3.395	3.424	3.445	3.428	3.456
Total new to UN-L	53	8	50	14								
Total students/Average GPA:	637	573	643	605	3.22	2.92	3.37	3.31	3.16	3.18	3.17	3.21

Source: Office of Admissions, UN-L

Wayne State College Fall 2021-23						
	Avg. Cum. GPA	No. of Students	Avg. Cum. GPA	No. of Students	Avg. Cum. GPA	No. of Students
	2021		2022		2023	
New Junior Northeast Transfers:	3.22	45	3.46	24	3.58	22
New & Continuing WSC Juniors:	3.3	673	3.33	679	3.28	588
New Sophomore Northeast Transfers:	3.09	23	3.02	33	3.39	19
New & Continuing WSC Sophomores:	3.23	674	3.21	586	3.19	667
New Freshmen Northeast Transfers:	2.4	3	1.97	4	2.04	4
New & Continuing WSC Freshmen:	2.8	881	2.82	919	2.88	875
All NEW Northeast Transfers (no seniors):	3.15	71	3.22	61	3.37	45
All New & Continuing WSC Students (Freshmen/Junior only)	3.19	2,228	3.19	2,184	3.17	2,130
All New & Continuing WSC Students (including seniors):	3.28	2,930	3.30	2,948	3.30	2,953

Source: Wayne State College, Office of Institutional Research

-- Appendix --

Northeast Nebraska Counties	2020 official compared to 2023 estimate						
	Population						
	2020 Census	2023 Census est.	% Change	Under 18	18 & Over	% Minority	
Antelope	6,295	6,302	0.1%	24.7%	4,745	6.3%	
Boone	5,379	5,310	-1.3%	24.2%	4,025	6.8%	
Boyd	1,810	1,725	-4.7%	18.6%	1,404	6.1%	
Brown	2,903	2,853	-1.7%	21.4%	2,242	10.5%	
Burt	6,722	6,727	0.1%	22.4%	5,220	8.8%	
Cedar	8,380	8,262	-1.4%	25.2%	6,180	5.2%	
Cuming	9,013	8,918	-1.1%	24.9%	6,697	14.7%	
Dakota	21,582	21,268	-1.5%	29.4%	15,015	58.2%	
Dixon	5,606	5,491	-2.1%	25.4%	4,096	18.4%	
Garfield	1,813	1,763	-2.8%	19.3%	1,423	8.2%	
Holt	10,127	10,093	-0.3%	25.8%	7,489	8.2%	
Keya Paha	769	805	4.7%	18.5%	656	4.2%	
Knox	8,391	8,298	-1.1%	24.4%	6,273	15.1%	
Madison	35,585	35,627	0.1%	25.2%	26,649	22.1%	
Pierce	7,317	7,299	-0.2%	25.6%	5,430	5.7%	
Rock	1,262	1,271	0.7%	22.3%	988	4.2%	
Stanton	5,842	5,856	0.2%	24.1%	4,445	10.4%	
Thurston	6,773	6,557	-3.2%	34.7%	4,282	63.4%	
Wayne	9,697	9,874	1.8%	20.7%	7,830	14.4%	
Wheeler	774	775	0.1%	22.2%	603	6.7%	
Totals/Avg	156,040	155,074	-0.6%	25.4%	115,692	21.7%	

Source: www.census.gov

Legends for columns (top to bottom):

% **Change**: green-white-red (darker red represents largest declines, darker green for largest gains)

% **Minority**: green-white (darker green represents largest percentages, white for smallest percentages)



How does Northeast Community College affect Antelope County?

- In 2023-24, 497 individuals from Antelope County participated in courses from Northeast Community College—194 in credit courses (includes dual credit) and 303 in non-credit courses (includes Adult Education). Including dual credit students, this represents 10.5% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (194), 43 were dual credit students. This represents 22.2% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Antelope County had 67 students graduate from high school in 2022-23, of which 11, or 16.4%, attended Northeast in Fall 2023.
- 6 students were enrolled in Adult Education. When added to Northeast non-credit students (297), the total (303) describes all non-credit students for Antelope County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 19 graduates from Northeast Community College in 2023-24 live in Antelope County.
- 5 credit courses and 24 non-credit courses were offered in Antelope County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 5 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Boone County?

- In 2023-24, 129 individuals from Boone County participated in courses from Northeast Community College—94 in credit courses (includes dual credit) and 35 in non-credit courses (includes Adult Education). Including dual credit students, this represents 3.2% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (94), 49 were dual credit students. This represents 52.1% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Boone County had 82 students graduate from high school in 2022-23, of which 12, or 14.6%, attended Northeast in Fall 2023.
- 2 students were enrolled in Adult Education. When added to Northeast non-credit students (33), the total (35) describes all non-credit students for Boone County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 20 graduates from Northeast Community College in 2023-24 live in Boone County.
- 0 credit courses and 1 non-credit courses were offered in Boone County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 0 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Boyd County?

- In 2023-24, 111 individuals from Boyd County participated in courses from Northeast Community College—32 in credit courses (includes dual credit) and 79 in non-credit courses (includes Adult Education). Including dual credit students, this represents 7.9% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (32), 28 were dual credit students. This represents 87.5% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Boyd County had 16 students graduate from high school in 2022-23, of which 1, or 6.3%, attended Northeast in Fall 2023.
- 0 students were enrolled in Adult Education. When added to Northeast non-credit students (79), the total (79) describes all non-credit students for Boyd County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 4 graduates from Northeast Community College in 2023-24 live in Boyd County.
- 8 credit courses and 9 non-credit courses were offered in Boyd County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 8 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Brown County?

- In 2023-24, 191 individuals from Brown County participated in courses from Northeast Community College—60 in credit courses (includes dual credit) and 131 in non-credit courses (includes Adult Education). Including dual credit students, this represents 8.5% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (60), 46 were dual credit students. This represents 76.7% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Brown County had 33 students graduate from high school in 2022-23, of which 3, or 9.1%, attended Northeast in Fall 2023.
- 2 students were enrolled in Adult Education. When added to Northeast non-credit students (129), the total (131) describes all non-credit students for Brown County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 3 graduates from Northeast Community College in 2023-24 live in Brown County.
- 14 credit courses and 20 non-credit courses were offered in Brown County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 9 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Burt County?

- In 2023-24, 256 individuals from Burt County participated in courses from Northeast Community College—176 in credit courses (includes dual credit) and 80 in non-credit courses (includes Adult Education). Including dual credit students, this represents 4.9% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (176), 108 were dual credit students. This represents 61.4% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Burt County had 84 students graduate from high school in 2022-23, of which 22, or 26.2%, attended Northeast in Fall 2023.
- 2 students were enrolled in Adult Education. When added to Northeast non-credit students (78), the total (80) describes all non-credit students for Burt County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 6 graduates from Northeast Community College in 2023-24 live in Burt County.
- 15 credit courses and 5 non-credit courses were offered in Burt County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 11 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Cedar County?

- In 2023-24, 592 individuals from Cedar County participated in courses from Northeast Community College—316 in credit courses (includes dual credit) and 276 in non-credit courses (includes Adult Education). Including dual credit students, this represents 9.6% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (316), 182 were dual credit students. This represents 57.6% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Cedar County had 116 students graduate from high school in 2022-23, of which 28, or 24.1%, attended Northeast in Fall 2023.
- 3 students were enrolled in Adult Education. When added to Northeast non-credit students (273), the total (276) describes all non-credit students for Cedar County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 26 graduates from Northeast Community College in 2023-24 live in Cedar County.
- 28 credit courses and 34 non-credit courses were offered in Cedar County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 24 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Cuming County?

- In 2023-24, 566 individuals from Cuming County participated in courses from Northeast Community College—346 in credit courses (includes dual credit) and 220 in non-credit courses (includes Adult Education). Including dual credit students, this represents 8.5% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (346), 232 were dual credit students. This represents 67.1% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Cuming County had 155 students graduate from high school in 2022-23, of which 33, or 21.3%, attended Northeast in Fall 2023.
- 6 students were enrolled in Adult Education. When added to Northeast non-credit students (214), the total (220) describes all non-credit students for Cuming County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 39 graduates from Northeast Community College in 2023-24 live in Cuming County.
- 98 credit courses and 25 non-credit courses were offered in Cuming County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 63 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Dakota County?

- In 2023-24, 778 individuals from Dakota County participated in courses from Northeast Community College—363 in credit courses (includes dual credit) and 415 in non-credit courses (includes Adult Education). Including dual credit students, this represents 5.2% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (363), 139 were dual credit students. This represents 38.3% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Dakota County had 261 students graduate from high school in 2022-23, of which 36, or 13.8%, attended Northeast in Fall 2023.
- 217 students were enrolled in Adult Education. When added to Northeast non-credit students (198), the total (415) describes all non-credit students for Dakota County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 35 graduates from Northeast Community College in 2023-24 live in Dakota County.
- 109 credit courses and 45 non-credit courses were offered in Dakota County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 36 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Dixon County?

- In 2023-24, 296 individuals from Dixon County participated in courses from Northeast Community College—123 in credit courses (includes dual credit) and 173 in non-credit courses (includes Adult Education). Including dual credit students, this represents 7.2% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (123), 56 were dual credit students. This represents 45.5% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Dixon County had 51 students graduate from high school in 2022-23, of which 11, or 21.6%, attended Northeast in Fall 2023.
- 5 students were enrolled in Adult Education. When added to Northeast non-credit students (168), the total (173) describes all non-credit students for Dixon County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 11 graduates from Northeast Community College in 2023-24 live in Dixon County.
- 0 credit courses and 14 non-credit courses were offered in Dixon County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 0 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Garfield County?

- In 2023-24, 44 individuals from Garfield County participated in courses from Northeast Community College—33 in credit courses (includes dual credit) and 11 in non-credit courses (includes Adult Education). Including dual credit students, this represents 3.1% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (33), 32 were dual credit students. This represents 97.0% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Garfield County had 29 students graduate from high school in 2022-23, of which 4, or 13.8%, attended Northeast in Fall 2023.
- 0 students were enrolled in Adult Education. When added to Northeast non-credit students (11), the total (11) describes all non-credit students for Garfield County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 1 graduates from Northeast Community College in 2023-24 live in Garfield County.
- 4 credit courses and 1 non-credit courses were offered in Garfield County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 4 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Holt County?

- In 2023-24, 970 individuals from Holt County participated in courses from Northeast Community College—371 in credit courses (includes dual credit) and 599 in non-credit courses (includes Adult Education). Including dual credit students, this represents 13.0% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (371), 244 were dual credit students. This represents 65.8% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Holt County had 120 students graduate from high school in 2022-23, of which 24, or 20.0%, attended Northeast in Fall 2023.
- 39 students were enrolled in Adult Education. When added to Northeast non-credit students (560), the total (599) describes all non-credit students for Holt County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 29 graduates from Northeast Community College in 2023-24 live in Holt County.
- 79 credit courses and 108 non-credit courses were offered in Holt County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 42 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Keya Paha County?

- In 2023-24, 53 individuals from Keya Paha County participated in courses from Northeast Community College—31 in credit courses (includes dual credit) and 22 in non-credit courses (includes Adult Education). Including dual credit students, this represents 8.1% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (31), 12 were dual credit students. This represents 38.7% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Keya Paha County had 9 students graduate from high school in 2022-23, of which 0, or 0.0%, attended Northeast in Fall 2023.
- 0 students were enrolled in Adult Education. When added to Northeast non-credit students (22), the total (22) describes all non-credit students for Keya Paha County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 5 graduates from Northeast Community College in 2023-24 live in Keya Paha County.
- 3 credit courses and 0 non-credit courses were offered in Keya Paha County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 2 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Knox County?

- In 2023-24, 566 individuals from Knox County participated in courses from Northeast Community College—249 in credit courses (includes dual credit) and 317 in non-credit courses (includes Adult Education). Including dual credit students, this represents 9.0% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (249), 168 were dual credit students. This represents 67.5% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Knox County had 126 students graduate from high school in 2022-23, of which 25, or 19.8%, attended Northeast in Fall 2023.
- 1 student was enrolled in Adult Education. When added to Northeast non-credit students (316), the total (317) describes all non-credit students for Knox County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 24 graduates from Northeast Community College in 2023-24 live in Knox County.
- 27 credit courses and 32 non-credit courses were offered in Knox County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 23 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Madison County?

- In 2023-24, 3,274 individuals from Madison County participated in courses from Northeast Community College—1,400 in credit courses (includes dual credit) and 1,874 in non-credit courses (includes Adult Education). Including dual credit students, this represents 12.3% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (1,400), 688 were dual credit students. This represents 49.1% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Madison County had 494 students graduate from high school in 2022-23, of which 152, or 30.8%, attended Northeast in Fall 2023.
- 214 students were enrolled in Adult Education. When added to Northeast non-credit students (1,660), the total (1,874) describes all non-credit students for Madison County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 186 graduates from Northeast Community College in 2023-24 live in Madison County.
- 2,303 credit courses and 452 non-credit courses were offered in Madison County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 539 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Pierce County?

- In 2023-24, 662 individuals from Pierce County participated in courses from Northeast Community College—201 in credit courses (includes dual credit) and 461 in non-credit courses (includes Adult Education). Including dual credit students, this represents 12.2% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (201), 99 were dual credit students. This represents 49.3% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Pierce County had 100 students graduate from high school in 2022-23, of which 26, or 26.0%, attended Northeast in Fall 2023.
- 5 students were enrolled in Adult Education. When added to Northeast non-credit students (456), the total (461) describes all non-credit students for Pierce County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 27 graduates from Northeast Community College in 2023-24 live in Pierce County.
- 15 credit courses and 34 non-credit courses were offered in Pierce County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 15 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Rock County?

- In 2023-24, 98 individuals from Rock County participated in courses from Northeast Community College—47 in credit courses (includes dual credit) and 51 in non-credit courses (includes Adult Education). Including dual credit students, this represents 9.9% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (47), 26 were dual credit students. This represents 55.3% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Rock County had 18 students graduate from high school in 2022-23, of which 5, or 27.8%, attended Northeast in Fall 2023.
- 0 students were enrolled in Adult Education. When added to Northeast non-credit students (51), the total (51) describes all non-credit students for Rock County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 5 graduates from Northeast Community College in 2023-24 live in Rock County.
- 0 credit courses and 4 non-credit courses were offered in Rock County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 0 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Stanton County?

- In 2023-24, 406 individuals from Stanton County participated in courses from Northeast Community College—198 in credit courses (includes dual credit) and 208 in non-credit courses (includes Adult Education). Including dual credit students, this represents 9.1% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (198), 21 were dual credit students. This represents 10.6% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Stanton County had 20 students graduate from high school in 2022-23, of which 7, or 35.0%, attended Northeast in Fall 2023.
- 7 students were enrolled in Adult Education. When added to Northeast non-credit students (201), the total (208) describes all non-credit students for Stanton County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 36 graduates from Northeast Community College in 2023-24 live in Stanton County.
- 4 credit courses and 7 non-credit courses were offered in Stanton County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 1 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Thurston County?

- In 2023-24, 161 individuals from Thurston County participated in courses from Northeast Community College—71 in credit courses (includes dual credit) and 90 in non-credit courses (includes Adult Education). Including dual credit students, this represents 3.8% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (71), 32 were dual credit students. This represents 45.1% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Thurston County had 119 students graduate from high school in 2022-23, of which 3, or 2.5%, attended Northeast in Fall 2023.
- 15 students were enrolled in Adult Education. When added to Northeast non-credit students (75), the total (90) describes all non-credit students for Thurston County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 7 graduates from Northeast Community College in 2023-24 live in Thurston County.
- 7 credit courses and 11 non-credit courses were offered in Thurston County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 6 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Wayne County?

- In 2023-24, 437 individuals from Wayne County participated in courses from Northeast Community College—200 in credit courses (includes dual credit) and 237 in non-credit courses (includes Adult Education). Including dual credit students, this represents 5.6% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (200), 63 were dual credit students. This represents 31.5% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Wayne County had 112 students graduate from high school in 2022-23, of which 26, or 23.2%, attended Northeast in Fall 2023.
- 5 students were enrolled in Adult Education. When added to Northeast non-credit students (232), the total (237) describes all non-credit students for Wayne County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 31 graduates from Northeast Community College in 2023-24 live in Wayne County.
- 17 credit courses and 26 non-credit courses were offered in Wayne County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 7 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect Wheeler County?

- In 2023-24, 68 individuals from Wheeler County participated in courses from Northeast Community College—11 in credit courses (includes dual credit) and 57 in non-credit courses (includes Adult Education). Including dual credit students, this represents 11.3% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (11), 9 were dual credit students. This represents 81.8% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- Wheeler County had 5 students graduate from high school in 2022-23, of which 0, or 0.0%, attended Northeast in Fall 2023.
- 0 students were enrolled in Adult Education. When added to Northeast non-credit students (57), the total (57) describes all non-credit students for Wheeler County.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 2 graduates from Northeast Community College in 2023-24 live in Wheeler County.
- 2 credit courses and 6 non-credit courses were offered in Wheeler County during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 2 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.

How does Northeast Community College affect 20-County Region?

- In 2023-24, 10,155 individuals from 20-County Region participated in courses from Northeast Community College—4,516 in credit courses (includes dual credit) and 5,639 in non-credit courses (includes Adult Education). Including dual credit students, this represents 8.8% of the adult population 18 years of age and older in this region.
- Of the number of students taking credit courses in 2023-24 (4,516), 2,277 were dual credit students. This represents 50.4% of the credit population in this region.

Dual Credit provides a mechanism for high school sophomores, juniors and seniors to take entry-level college freshman courses and earn college credits while yet in high school.

- 20-County Region had 2,017 students graduate from high school in 2022-23, of which 429, or 21.3%, attended Northeast in Fall 2023.
- 529 students were enrolled in Adult Education. When added to Northeast non-credit students (5,110), the total (5,639) describes all non-credit students for 20-County Region.

The Adult Education Department at Northeast offers services such as preparation and testing for a high school diploma (GED®), English as a Second Language instruction (ESL), and preparation for citizenship testing. Additionally, it offers Adult Basic Education (ABE) courses to assist adults in areas such as reading, writing, and mathematics.

- 516 graduates from Northeast Community College in 2023-24 live in 20-County Region.
- 2,738 credit courses and 858 non-credit courses were offered in 20-County Region during the 2023-24 academic year.
- 664 online courses were offered in 2023-24, allowing students to take classes from home.
- 797 dual credit courses were offered in 2023-24, allowing students to take classes in high school while gaining college credit at the same time. *Note:* senior students comprised nearly one-half of those taking coursework; juniors a little over 40%; and sophomores almost 10%.



Monthly Financial Report
October 31, 2024

Administrative Services

NORTHEAST COMMUNITY COLLEGE

MONTHLY FINANCIAL REPORT

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Disclaimer:

The following consolidated statements of financial condition and operations are unaudited and no auditor has opined that these unaudited financial statements present fairly, in all material aspects, the financial position and the results of the operations of the College for the periods reported in accordance with the generally accepted accounting principles.

Definitions:

These are meant to define the uses of the various fund types within this report.

General – Funds available for general operating purposes expendable in the short term for the primary mission of the institution. Uses include personnel, operating expenses, supplies, travel and equipment.

Auxiliary – Provide a service to students, faculty, or staff and charge a fee directly related to the cost of the services; managed as essentially self-supporting, e.g. Residence Halls, Food Service, Bookstore, etc.

Restricted – Resources which have externally imposed limitations, e.g. grants and scholarships.

Plant – Resources available to acquire, replace or renew long-lived capital assets such as land, buildings, or retirement of debt.

Agency – Funds held in custody for others, e.g. student clubs and organizations.

These are meant to define the uses of the various program types within this report.

Instruction - Includes all activities that are part of an institution's instructional program.

Academic Support - Includes support services for the institution's primary missions: instruction, research, and public service. (ex. Libraries, Academic Administration, Center for Enterprise)

Student Services - Includes those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. (ex. Athletics, Financial Aid, Counseling, Disability Services)

Institutional Support - Includes 1) central executive-level activities concerned with management and long-range planning of the entire institution. (ex. Executive Management, Fiscal Operations, General Administrative and Logistical Services, Administrative Computing Services, Public Relations/Development, Registrar)

Operation and Maintenance of Plant - Includes the operation and maintenance of physical plants for all institutional activities. (ex. Physical Plant Administration, Building Maintenance, Custodial Services, Safety, Security, Utilities, Landscape and Grounds, Major Repairs and Renovation)

Northeast Community College
Balance Sheet
October 31, 2024

Assets	October 2024	October 2023	Annual Change	Increase (Decrease) from Prior Month
Unrestricted Cash	\$ 10,947,949.75	\$ 8,172,454.81	34.0%	\$ 337,212.68
Restricted Cash	625.82	3,246.83	-80.7%	617.39
Money Market Accounts	21,241,174.48	14,904,131.20	42.5%	83,183.61
Petty Cash and Change Funds	8,150.00	10,350.00	-21.3%	650.00
Cash on Deposit County Treasurer	388,270.15	323,660.65	20.0%	-
Certificates of Deposit	13,200,000.00	20,700,000.00	-36.2%	-
Short Term Investments Other	(22,974.60)	10,392,015.52	-100.2%	27.08
Receivables	1,537,084.17	1,130,412.54	36.0%	(139,206.62)
Uncollected Taxes	9,979,198.43	9,319,762.32	7.1%	-
Loans	1,000.00	-	N/A	1,000.00
Inventories	1,238,655.66	1,273,002.06	-2.7%	-
Prepaid and Clearing	750,113.44	553,032.18	35.6%	123,587.07
Due From Fund	-	-	N/A	-
Total Assets	\$ 59,269,247.30	\$ 66,782,068.11	-11.2%	\$ 407,071.21
Liabilities				
Accounts Payable	\$ 593,441.49	\$ (44,468.41)	-1434.5%	\$ 475,257.78
Unapplied Payments	8,531.59	16,982.44	-49.8%	(26,419.60)
Payroll Withholding	207,060.65	233,713.94	-11.4%	(47,578.78)
Payroll Taxes Payable Employer	451,389.74	386,889.36	16.7%	(418,163.10)
Accruals	2,930,732.77	2,868,936.24	2.2%	(12,975.55)
Deferrals and Deposits	50.00	50.00	0.0%	-
Other Liabilities	3,023.90	3,021.78	0.1%	(3,891.42)
Due From Fund	-	-	N/A	-
Total Liabilities	\$ 4,194,230.14	\$ 3,465,125.35	21.0%	\$ (33,770.67)
Fund Balances				
General Funds	\$ 24,726,424.38	\$ 22,599,927.69	9.4%	\$ 1,794,998.90
Auxiliary Funds	23,161,714.89	22,468,394.13	3.1%	(274,944.34)
Grants and Contracts	1,836,562.79	8,236,362.64	-77.7%	(1,125,983.02)
Scholarships and Financial Aid	(56,415.16)	(294,609.14)	-80.9%	46,951.03
Student Loans	7,260.00	7,260.00	0.0%	-
Student Clubs	154,455.37	152,828.21	1.1%	7,654.21
Other Agencies	98,097.49	121,267.63	-19.1%	(501.24)
Capital Improvement	7,234,212.51	12,324,947.23	-41.3%	(663,878.07)
ADA Hazard	-	-	N/A	-
Restricted Plant	(694,313.74)	(952,796.11)	-27.1%	655,927.02
Debt Retirement	(1,392,981.37)	(1,346,639.52)	3.4%	617.39
Total Fund Balance	\$ 55,075,017.16	\$ 63,316,942.76	-13.0%	\$ 440,841.88
Total Liabilities and Fund Balance	\$ 59,269,247.30	\$ 66,782,068.11		\$ 407,071.21

NORTHEAST COMMUNITY COLLEGE
Statement of Changes in Fund Balances-Summary
July 01, 2024 to October 31, 2024

		Current Unrestricted		Current Restricted		Agency		Plant	
		General Funds	Auxiliary Funds	Grants and Contracts	Scholarships and Financial Aid	Student Clubs	Other Agencies	Capital Improvement	Restricted Plant Debt Retirement
Revenues	Tuition	3,554,063.74	59,567.50						
	Fees	219,214.04	279,957.42					286,245.00	
	Government Appropriations	16,675,639.49						2,163,992.30	
	Grants Contracts and Gifts	20,000.00	23,978.58	4,595,234.80	5,836,165.46		9,952.71		
	Other Income	233,630.97	4,378,524.71	21,011.20		19,603.14	5,916.31	68,847.83	617.39
	Total Revenues	20,702,548.24	4,742,028.21	4,616,246.00	5,836,165.46	19,603.14	15,869.02	2,519,085.13	- 617.39
Personnel Expense	Salaries and Wages	12,872,796.91	641,223.28	660,855.86	13,208.19		322.95		
	Total Personnel Expense	12,872,796.91	641,223.28	660,855.86	13,208.19	-	322.95	-	-
Expense	Operating Expense	5,418,446.82	630,078.04	842,910.56	180.00	2,501.92	8,901.10	156,546.40	64,635.68 18,607.19
	Supplies and Materials Expense	809,924.36	406,946.29	52,602.68		7,414.37	7,046.84	1,678.05	114,156.51
	Travel Expense	131,996.63	2,560.20	27,740.62					
	Capital Outlay Expense	266,501.86	142,214.28	270,052.39					164,975.35
	Plant Related Costs	-	-					3,012,454.53	1,345,026.75
	Student Aid Expense	19,806.00	2,060.00		5,892,368.17				
	Other Expense								1,375,000.00
	Auxiliary Cost of Sales and Service		1,018,611.06						
	Total Expense	6,646,675.67	2,202,469.87	1,193,306.25	5,892,548.17	9,916.29	15,947.94	3,170,678.98	1,688,794.29 1,393,607.19
Transfers	Mandatory Transfers In			-	7,108.00		-	-	925,521.10 -
	Non-mandatory Transfers In	60,656.39	117,000.00			675.00			
	Mandatory Transfers Out	(7,108.00)							
	Non-mandatory Transfers Out	(51,960.66)	(126,370.73)	(925,521.10)					
	Total Transfers	1,587.73	(9,370.73)	(925,521.10)	7,108.00	675.00	-	-	925,521.10 -
Net Increase (Decrease) in Fund Balance		1,184,663.39	1,888,964.33	1,836,562.79	(62,482.90)	10,361.85	(401.87)	(651,593.85)	(763,273.19) (1,392,989.80)
Beginning Fund Balance		23,541,760.99	21,272,750.56	-	6,067.74	144,093.52	98,499.36	7,885,806.36	68,959.45 8.43
Ending Fund Balance		24,726,424.38	23,161,714.89	1,836,562.79	(56,415.16)	154,455.37	98,097.49	7,234,212.51	(694,313.74) (1,392,981.37)

Northeast Community College
Monthly Budget Status Report - Expenses
As of October 31, 2024

Board of Governors - Expenses:

General Norfolk - Expenses:

Account		Budgeted Amount	Current Month Actual	Fiscal Year Actual	Encumbrances	Budget Balance	Percent Available
Operating Expenses	Fees, Licenses, and Subscriptions	\$0.00	\$0.00	\$92.99	\$0.00	(\$92.99)	0.00%
	Advertising	750.00	190.77	268.29	300.36	181.35	24.18%
	Memberships and Dues	83,701.00	0.00	0.00	0.00	83,701.00	100.00%
	Printing Costs	200.00	72.16	93.72	0.00	106.28	53.14%
	Postage Expense	35,000.00	0.00	120.96	0.00	34,879.04	99.65%
	Prizes, Awards and Promotional Exp	250.00	0.00	0.00	0.00	250.00	100.00%
	IT License and Maintenance	0.00	0.00	7,400.00	0.00	(7,400.00)	0.00%
	Prof Development and Training	5,500.00	1,275.00	1,275.00	0.00	4,225.00	76.82%
	Contractual Services	35,438.00	0.00	0.00	36,300.00	(862.00)	(2.43%)
	Rent Expense	250.00	0.00	0.00	0.00	250.00	100.00%
Supplies Expense	Food Expense	\$8,500.00	\$0.00	\$198.72	\$7,801.28	\$500.00	5.88%
	Supplies	0.00	0.00	45.98	0.00	(45.98)	0.00%
	College Store Charges	100.00	0.00	0.00	0.00	100.00	100.00%
Travel Expense	Employee Travel Expense	\$18,000.00	\$1,385.97	\$4,309.99	\$113.00	\$13,577.01	75.43%
	Motor Pool	0.00	0.00	204.75	0.00	(204.75)	0.00%
Total Expenditures		\$187,689.00	\$2,923.90	\$14,010.40	\$44,514.64	\$129,163.96	68.82%

NORTHEAST COMMUNITY COLLEGE
SUMMARY OF PAID BILLS REPORT FOR THE MONTH OF OCTOBER 2024

	Amount
General Funds	\$ 1,322,399.41
Auxiliary Funds	415,940.36
Grants and Contracts	113,178.65
Scholarships and Financial Aid	1,145.00
Student Clubs	1,983.05
Other Agencies	27,067.81
Capital Improvement	1,185,474.62
Restricted Plant	305,289.73
Debt Service	-
Payroll Fund	3,924,192.00
Total:	\$ 7,296,670.63

NORTHEAST COMMUNITY COLLEGE
PAID BILLS REPORT FOR THE MONTH OF OCTOBER 2024

09.3.1-11.2

Vendor	Check #	A/P Doc #	Fund	Organization	Amount
1st Course Inc	00510823	I0243397	Concessions	Concessions	63.50
		I0243398	Concessions	Concessions	63.50
		I0243399	Concessions	Concessions	93.50
		I0243400	Concessions	Concessions	33.50
2nd Wind Exercise Equipment Inc	00510601	I0242477	Student Services	Student Services Fitness Center	20.99
4 Imprint	00510602	I0242774	Retail Services	Retail Services	968.33
A.M. Leonard	00510824	I0243035	General Norfolk	Grounds	1,737.10
		I0243035	General South Sioux	Grounds	608.00
AKRS Equipment Solutions Inc	00510604	I0242883	Agriculture Production	Agriculture	3,000.00
	00510727	I0243036	Agriculture Production	Agriculture	296.47
	00510728	I0243292	Agriculture Production	Agriculture	544.11
	00510825	I0243336	Agriculture Production	Agriculture	75.60
	00510930	I0242916	Agriculture Production	Agriculture	518.64
APH Stores Inc	00510608	I0242765	General Norfolk	Automotive Body	69.19
		I0242766	General Norfolk	Automotive Body	245.80
		I0242767	General Norfolk	Automotive Body	14.98
	00510730	I0243037	Applied Technology Repair Parts	Automotive Body	149.60
	00510831	I0243337	General Norfolk	Automotive Body	19.40
		I0243338	General Norfolk	Automotive Body	65.88
		I0243339	Applied Technology Repair Parts	Automotive Body	174.55
	00510931	I0243597	General Norfolk	Automotive Body	593.52
	!0067553	I0243243	General Norfolk	Development Office	1,779.04
	00510928	I0243598	General Norfolk	VP of Educational Services	132.00
Accreditation Commission for Education in Nursing Inc.	00510603	I0242884	General Norfolk	Nursing	3,100.00
Adam Glen Parker	00510897	I0243430	DOL Community Project Truck Driving	Truck Driving Noncredit Reimb	43.50
Air-Side Concepts Inc	00510929	I0243599	General O'Neill	Maintenance	1,233.00
Alexa Rose Simons	!0067500	I0243018	General Norfolk	Recruiting	597.13
		I0243251	General Norfolk	Recruiting	659.73
		I0243253	General Norfolk	Recruiting	826.06
	!0067630	I0243372	General Norfolk	Recruiting	893.23
		I0243652	General Norfolk	Recruiting	295.13
	!0067682	I0243652	General Norfolk	Recruiting	295.13
Alice Dalton	00510747	I0243218	General Norfolk	EMT Paramedic Noncredit Reimb	291.52
Alissa Ellen Gubbels	!0067540	I0242630	Student Services	Student Services Student Activity	672.81
		I0242630	General Norfolk		(672.81)
		I0243242	Student Services	Student Services Student Activity	209.56
Allied Scoring Tables Inc	00510605	I0242483	General Norfolk	Athletics	2,787.00
Allo Communications LLC	00510606	I0242768	College Center Operations	College Center Operations	377.94
		I0242768	General Norfolk	Network and Infrastructure	461.08
		I0242768	General Norfolk	Network and Infrastructure Acad	153.69

Almeda M Garcia	!0067538	I0243250	Adult Education HS Equivalency	Adult Education	23.98
Amazon.com LLC	!0067503	I0242487	Student Services	Student Services Student Activity	601.48
		I0242495	Student Services	Mental Health	1,392.16
		I0242501	General Norfolk	Library Services	391.92
		I0242747	Retail Services	Retail Services	135.30
		I0242748	Retail Services	Retail Services	95.57
		I0242769	General Norfolk	Wind Energy	16.72
		I0242770	General Norfolk	Wind Energy	108.31
		I0242771	General Norfolk	Electrical Construction and Control	49.90
		I0242772	General Norfolk	Biology and Science	24.99
		I0242773	General Norfolk	Veterinary Technician	68.96
		I0242775	General Norfolk	Health Information Mgmt Systems	45.28
		I0242917	General Norfolk	Library Services	28.99
		I0242919	General Norfolk	Library Services	29.95
		I0242920	General Norfolk	Library Services	34.84
	!0067562	I0243038	General Norfolk	Library Services	30.00
		I0243039	General Norfolk	Library Services	49.29
		I0243040	General Norfolk	Library Services	34.13
		I0243041	General Norfolk	Library Services	305.99
		I0243042	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	57.32
		I0243043	General Norfolk	Operations	62.99
		I0243044	General Norfolk	Student Services Ambassadors	103.96
		I0243076	General Norfolk	Athletics	174.99
		I0243183	General Norfolk	Volleyball	95.90
		I0243184	General Norfolk	Service Center	29.25
		I0243184	General Norfolk	Service Center Academic	19.50
		I0243258	General Norfolk	Presidents Office	32.97
	!0067636	I0242499	General Norfolk	Library Services	185.99
		I0243305	Student Services	Student Services Student Activity	(36.66)
		I0243340	General Norfolk	Library Services	137.91
		I0243341	General Norfolk	Library Services	(3.83)
		I0243342	General Norfolk	Library Services	54.78
		I0243343	General Norfolk	Automotive Body	55.90
		I0243344	General Norfolk	Library Services	18.69
		I0243345	General Norfolk	Purchasing	24.70
		I0243346	General Norfolk	Softball	254.15
		I0243347	Student Nurses Association	Student Clubs and Organizations	85.43
		I0243349	Student Nurses Association	Student Clubs and Organizations	23.96
		I0243350	General Norfolk	Teaching and Learning	128.76
		I0243351	Student Services	Mental Health	72.32
		I0243352	General Norfolk	Allied Health Education Credit	163.87
		I0243352	General Norfolk	Paramedic	261.15
		I0243353	General Norfolk	Custodial Services	359.80
		I0243354	Retail Services	Retail Services	205.77

		I0243355	Retail Services	Retail Services	57.40
	!0067687	I0243591	NSF Urban Ag ATE	Agriculture	31.98
		I0243600	General Norfolk	Library Services	22.75
		I0243601	General Norfolk	Library Services	71.39
		I0243602	General Norfolk	Library Services	(4.10)
		I0243603	General Norfolk	Library Services	(0.02)
		I0243604	General Norfolk	Library Services	8.99
		I0243605	General Norfolk	Presidents Office	9.99
		I0243606	Student Services	Mental Health	379.81
		I0243607	General Norfolk	Allied Health Education Credit	31.98
		I0243608	General Norfolk	Business Admin Mrktng Mngmt	79.88
		I0243609	General Norfolk	Custodial Services	281.94
		I0243610	Student Services	Student Services Student Activity	344.80
		I0243611	Student Services	Student Services Student Activity	524.59
		I0243612	General Norfolk	Media Arts	36.00
		I0243613	General Norfolk	Safety and Security Services	245.15
		I0243614	General Norfolk	Student Services Ambassadors	269.91
		I0243615	General Norfolk	Service Center	11.66
		I0243615	General Norfolk	Service Center Academic	7.78
		I0243616	General Norfolk	Agriculture	21.97
		I0243617	General Norfolk	Agriculture	0.00
		I0243617	USDA NRCS Project Buffalograss	Agriculture	587.21
		I0243618	Retail Services	Retail Services	48.89
		I0243619	Retail Services	Retail Services	19.89
Amber Lynn Marcellus	!0067548	I0243247	General Norfolk	Math Readiness Match	276.93
American Heart Association Inc	!0067563	I0243193	Retail Services	Retail Services	115.50
American National Red Cross	00510607	I0243024	Allied Health Nonreimbursable	Allied Health Nonreimbursable	599.90
		I0243025	Allied Health Nonreimbursable	Allied Health Nonreimbursable	43.20
American Society of Composers Authors & Publishers	00510826	I0243414	General Norfolk	VP of Student Services	1,713.96
American Veterinary Medical Association	00510827	I0243415	General Norfolk	Veterinary Technician	2,525.00
Amy Jo Woerdemann	!0067560	I0242677	USDA NRCS C2A3 Workforce Training	Development Office	3,165.29
		I0242677	General Norfolk		(3,165.29)
		I0243235	USDA NRCS C2A3 Workforce Training	Development Office	161.12
	!0067685	I0243674	USDA NRCS C2A3 Workforce Training	Development Office	161.33
Angela Deanne Thomas	00510912	I0243455	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Angela L Shaffer	!0067554	I0243246	Future Business Leaders of America	Student Clubs and Organizations	21.90
	!0067628	I0243509	General Norfolk	Business Admin Mrktng Mngmt	920.00
		I0243509	Future Business Leaders of America	Student Clubs and Organizations	300.00
Angelica Valdovinos	!0067558	I0243303	Allied Health Reimbursable	Allied Health Ed Noncredit	177.72
Anixter Inc	00510830	I0243259	SSC CDL Driving Range	Nondepartmental	185.14
		I0243260	SSC CDL Driving Range	Nondepartmental	105.21
		I0243261	SSC CDL Driving Range	Nondepartmental	90.88
		I0243262	SSC CDL Driving Range	Nondepartmental	174.72
		I0243263	SSC CDL Driving Range	Nondepartmental	208.60

		I0243306	SSC CDL Driving Range	Nondepartmental	45.80
Anthony Ernest Faust	!0067484	I0243032	General Norfolk	Recruiting	51.00
		I0243383	General Norfolk	Recruiting	60.59
		I0243658	General Norfolk	Recruiting	40.47
Antojitos De Elena LLCc	00510729	I0243205	Student Services	Mental Health	1,645.80
Anwar A Baraf	00510833	I0243417	CCPE Gap Assistance	Financial Aid	62.00
Apple Inc	00510832	I0243357	Retail Services	Retail Services	18.00
		I0243364	Retail Services	Retail Services	57.00
		I0243620	Retail Services	Retail Services	38.00
Applied Connective Technologies LLC	00510731	I0243045	Residence Life	Residence Life	10,958.22
Auto Glass Solutions LLC	00510732	I0243077	General Norfolk	Truck Driving Noncredit Reimb	280.00
		I0243266	Transportation Center	Transportation Center	35.00
Azenta US Inc	00510933	I0243764	General Norfolk	Biology and Science	18.33
		I0243783	General Norfolk	Biology and Science	28.84
Bashlin Industries Inc	00510834	I0243186	General Norfolk	Utility Line On Campus	402.26
Bauer Built Inc	00510835	I0243406	General Norfolk	Truck Driving Noncredit Reimb	73.00
		I0243489	Agriculture Production	Agriculture	25.50
	00510934	I0243621	General Norfolk	Truck Driving Noncredit Reimb	338.00
		I0243622	General Norfolk	Truck Driving Noncredit Reimb	73.00
Bauer Underground Inc	00510609	I0243633	Agriculture Production	Agriculture	307.00
		I0242938	Maclay Building	Nondepartmental	20,803.10
		I0242940	General Norfolk	Network and Infrastructure	16,093.39
		I0242940	General Norfolk	Network and Infrastructure Acad	5,364.47
Beacon Technologies	00510836	I0243409	General Norfolk	Marketing	276.00
Bellevue University	00510837	I0243539	General Norfolk	Recruiting	500.00
Bentson Termite & Pest Control Inc	00510734	I0243046	College Center Operations	College Center Operations	165.00
Berry Dunn McNeil & Parker LLC	00510838	I0243331	General Norfolk	VP of Admin Services	2,500.00
Binswanger Glass	00510935	I0243623	General Norfolk	Maintenance	1,245.55
Bio-Rad Laboratories Inc	00510610	I0242921	General Norfolk	Biology and Science	222.36
Black Hills Energy	00510611	I0242739	General West Point	Utilities	51.36
	00510839	I0243528	General O'Neill	Utilities	80.58
Blackbaud Inc	00510736	I0242969	General Norfolk	Web and Enterprise Systems	39,700.00
		I0242969	General Norfolk	Web and Enterprise Systems Acad	9,925.00
		I0243078	General Norfolk	Web and Enterprise Systems	886.15
		I0243078	General Norfolk	Web and Enterprise Systems Acad	221.54
Boldyn Networks Higher Ed LLC	!0067504	I0242776	Residence Life	Residence Life	3,391.75
Bomgaars Supply Inc	00510612	I0242777	General Norfolk	Maintenance	1.99
		I0242923	General Norfolk	Utility Line On Campus	263.98
		I0242924	General Norfolk	Utility Line On Campus	19.99
		I0242926	General Norfolk	Grounds	14.38
		I0242927	General Norfolk	Grounds	249.90
		I0242928	General Norfolk	Maintenance	299.99
		I0242929	General Norfolk	Grounds	110.97
		I0242930	General Norfolk	Maintenance	21.99

		I0242931	General Norfolk	Electromechanical	3.99
	00510737	I0243080	General Norfolk	Utility Line On Campus	20.17
		I0243191	General Norfolk	Agriculture	17.95
	00510840	I0243411	General Norfolk	Utility Line On Campus	154.99
		I0243412	Agriculture Production	Agriculture	15.98
	00510936	I0243624	General Norfolk	Truck Driving Noncredit Reimb	29.90
		I0243625	General Norfolk	Electromechanical	19.96
		I0243626	General Norfolk	Electromechanical	57.93
		I0243706	General Norfolk	Grounds	220.53
		I0243707	General Norfolk	Maintenance	129.99
Bonnie Sue Johnson-Bartee	!0067671	I0243703	General Norfolk	English General Academic	83.14
Border States Industries Inc	00510613	I0242932	General Norfolk	Utility Line On Campus	4,707.42
		I0242933	General Norfolk	Utility Line On Campus	518.24
	00510738	I0243047	General Norfolk	Utility Line On Campus	2,215.71
	00510841	I0243416	General Norfolk	Utility Line On Campus	622.00
Bradley Dean Korth	!0067544	I0243196	General Norfolk	EMT Paramedic Noncredit Reimb	46.90
		I0243197	General Norfolk	EMT Paramedic Noncredit Reimb	73.70
Bradley James Ranslem	!0067499	I0242092	General Norfolk	Dean of Applied Technology	677.36
		I0242092	General Norfolk		(677.36)
		I0242871	General Norfolk	Automotive Technology	174.58
		I0242871	General Norfolk	Drafting	475.95
		I0242871	General Norfolk	Welding	605.00
		I0242871	General Norfolk		(1,255.53)
		I0243020	General Norfolk	Dean of Applied Technology	360.92
Branded Custom Sportswear Inc	!0067505	I0242783	Retail Services	Retail Services	1,090.80
		I0242784	Retail Services	Retail Services	1,591.20
Brandy Lee Retzlaff	!0067622	I0243385	General Norfolk	Disability Services	160.60
Brent Roland Hausmann	!0067613	I0243442	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Brett Jay Suckstorf	!0067683	I0243701	General Norfolk	Tuition Reimbursement	745.00
Brittnee Jo Terrill	!0067632	I0243466	General Norfolk	Financial Aid	38.86
Brown Underground	00510842	I0243419	College Center Operations	College Center Operations	315.00
Brown's Medical Imaging	00510937	I0243708	General Norfolk	Veterinary Technician	2,310.00
Building Sprinkler Inc	00510614	I0242943	General Norfolk	Maintenance	674.99
		I0242944	General Norfolk	Maintenance	193.00
		I0242945	General Norfolk	Maintenance	193.00
Busco Inc	00510739	I0243163	General Norfolk	Soccer Mens	891.50
		I0243163	General Norfolk	Soccer Womens	891.50
		I0243164	General Norfolk	Volleyball	2,570.00
		I0243165	General Norfolk	Baseball	7,564.00
	00510843	I0243520	General Norfolk	Soccer Mens	1,217.50
		I0243520	General Norfolk	Soccer Womens	1,217.50
		I0243521	General Norfolk	Soccer Mens	891.50
		I0243521	General Norfolk	Soccer Womens	891.50
		I0243522	General Norfolk	Basketball Mens	6,273.00

		I0243523	General Norfolk	Soccer Womens	1,673.00
		I0243524	General Norfolk	Soccer Mens	1,983.00
		I0243524	General Norfolk	Soccer Womens	1,983.00
		I0243525	General Norfolk	Soccer Mens	2,509.00
		I0243525	General Norfolk	Soccer Womens	2,509.00
		I0243526	General Norfolk	Volleyball	2,847.00
		I0243527	General Norfolk	Volleyball	3,548.00
	00510938	I0243766	General Norfolk	Soccer Mens	1,983.00
		I0243766	General Norfolk	Soccer Womens	1,983.00
		I0243767	General Norfolk	Volleyball	2,447.00
Bush Cleaners	00510615	I0242934	College Center Operations	College Center Operations	8.55
		I0242936	College Center Operations	College Center Operations	5.70
	00510740	I0243081	College Center Operations	College Center Operations	26.55
		I0243082	College Center Operations	College Center Operations	11.70
		I0243083	General Norfolk	Allied Health Education Credit	29.70
CDW Government LLC	!0067506	I0242778	General Norfolk	Veterinary Technician	978.13
	!0067564	I0243086	General Norfolk	Truck Driving Noncredit Reimb	73.67
	!0067688	I0243709	General Norfolk	Utility Line Off Campus	697.49
		I0243710	General Norfolk	Network and Infrastructure	4,115.75
		I0243710	General Norfolk	Network and Infrastructure Acad	1,371.91
CEC Lanes	00510620	I0242886	Student Services	Student Services Student Activity	994.47
CI Sport	00510622	I0242802	Retail Services	Retail Services	2,079.06
	00510845	I0243475	Retail Services	Retail Services	997.70
		I0243476	Retail Services	Retail Services	985.74
CIE Norfolk GNS LLC	00510623	I0242824	Agriculture Production	Agriculture	192.59
	00510947	I0243765	Agriculture Production	Agriculture	249.44
CLS Veterinary PC	00510744	I0243166	General Norfolk	Agriculture	136.41
COR Therapeutic Services LLC	00510848	I0243401	BHECN Hawks Counseling 83	Counseling	125.00
		I0243402	BHECN Hawks Counseling 83	Counseling	2,100.00
		I0243403	BHECN Hawks Counseling 83	Counseling	250.00
Caitlyn Danielle O'Neill	!0067550	I0243200	Residence Life	Residence Life	60.46
Caitlyn Nicole Paulick	00510898	I0243446	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Calm Nights LLC	00510616	I0242742	General Norfolk	Dean of Applied Technology	645.62
		I0242742	General Norfolk	Recruiting	129.13
Capital Business Systems Inc	00510939	I0243576	Print Services	Print Services	121.26
		I0243577	Print Services	Print Services	4,317.28
	00510940	I0243773	Print Services	Print Services	6,273.75
Carhart Lumber Company/Carhart Kitchen & Bath	00510617	I0242599	General Norfolk	Building Construction	885.06
		I0242779	General Norfolk	Building Construction	540.00
	00510941	I0243578	General Norfolk	Building Construction	107.96
Carly Jean Krause	!0067673	I0243705	General Norfolk	Human Resources	259.96
Carolina Biological Supply Company	00510618	I0242780	General Norfolk	Biology and Science	37.02
	00510741	I0243048	General Norfolk	Biology and Science	66.75
	00510943	I0243714	General Norfolk	Biology and Science	271.91

Cassie Rae Prather	!0067621	I0243447	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Castle Branch Inc	00510619	I0242763	Health and Public Services Aux	Dean of Health & Public Services	5,087.50
	00510944	I0243593	Health and Public Services Aux	Dean of Health & Public Services	338.72
		I0243634	General Norfolk	Compliance	44.00
		I0243635	General Norfolk	Compliance	1,184.00
Cellco Partnership		I0243763	General Norfolk	Compliance	518.00
	00510945	I0243594	General Norfolk	Agriculture	53.24
		I0243594	General Norfolk	Athletics	184.57
		I0243594	General Norfolk	Grounds	26.62
		I0243594	General Norfolk	Maintenance	240.05
		I0243594	General Norfolk	Marketing	53.71
		I0243594	General Norfolk	Recruiting	176.83
		I0243594	Residence Life	Residence Life	53.71
		I0243594	Retail Services	Retail Services	40.01
		I0243594	General Norfolk	Shipping Receiving Property Ctrl	53.71
		I0243594	General Norfolk	Truck Driving Noncredit Reimb	290.38
		I0243594	General Norfolk	Utility Line Off Campus	184.56
		I0243594	Nebraska Rural Electric Association	Utility Line Off Campus	26.62
		I0243594	General Norfolk	Workforce Development Admin	63.22
		I0243595	General Norfolk	Truck Driving Noncredit Reimb	3,640.87
		I0243596	General Norfolk	Workforce Development Admin	149.99
Chad Barnhill	00510733	I0243162	General Norfolk	Music	250.00
Charlene Kay Widener	!0067559	I0242073	General Norfolk	VP of Educational Services	538.25
		I0242073	General Norfolk		(538.25)
		I0242634	General Norfolk	VP of Educational Services	935.83
		I0242634	General Norfolk		(935.83)
		I0243233	General Norfolk	VP of Educational Services	165.96
Charlie Benedict Henkel	00510770	I0243222	General Norfolk	Dean of Business and Humanities	38.00
Chesterman Co	00510621	I0242803	Retail Services	Retail Services	192.77
	00510742	I0243154	Retail Services	Retail Services	111.39
		I0243167	Concessions	Concessions	278.70
	00510844	I0243477	Retail Services	Retail Services	58.53
	00510946	I0243726	Retail Services	Retail Services	150.52
City of Norfolk	!0067507	I0242845	General Norfolk	Utilities	616.06
		I0242846	General Norfolk	Utilities	421.26
	!0067565	I0243088	General Norfolk	Utilities	50.72
		I0243089	Residence Life	Residence Life	54.82
		I0243090	Residence Life	Residence Life	293.24
		I0243091	General Norfolk	Utilities	195.01
		I0243092	General Norfolk	Utilities	230.73
		I0243093	General Norfolk	Utilities	253.23
		I0243094	General Norfolk	Utilities	253.23
		I0243095	General Norfolk	Utilities	257.59
		I0243096	Residence Life	Residence Life	1,467.01

		I0243097	General Norfolk	Utilities	301.63
		I0243098	General Norfolk	Utilities	295.95
		I0243099	General Norfolk	Utilities	103.64
		I0243100	General Norfolk	Utilities	297.23
		I0243101	General Norfolk	Utilities	445.28
		I0243102	General Norfolk	Utilities	209.23
		I0243103	General Norfolk	Utilities	387.74
		I0243104	Cafeteria	Cafeteria	1,385.88
		I0243104	Residence Life	Residence Life	2,813.75
		I0243106	Cafeteria	Cafeteria	227.63
		I0243106	Residence Life	Residence Life	462.15
		I0243107	General Norfolk	Utilities	283.61
		I0243108	General Norfolk	Utilities	31.37
		I0243109	General Norfolk	Utilities	164.21
		I0243110	General Norfolk	Utilities	58.72
		I0243111	General Norfolk	Utilities	124.61
		I0243112	General Norfolk	Utilities	111.41
		I0243113	Residence Life	Residence Life	1,865.99
		I0243115	Residence Life	Residence Life	225.62
		I0243116	Residence Life	Residence Life	404.51
		I0243117	General Norfolk	Utilities	155.41
		I0243118	General Norfolk	Utilities	181.81
		I0243119	General Norfolk	Utilities	180.05
		I0243120	General Norfolk	Utilities	411.63
		I0243121	General Norfolk	Utilities	692.56
		I0243122	General Norfolk	Utilities	509.62
		I0243123	General Norfolk	Utilities	803.23
		I0243124	College of Nursing Operations	College of Nursing Operations	233.52
		I0243124	General Norfolk	Utilities	207.08
		I0243125	College of Nursing Operations	College of Nursing Operations	107.48
		I0243125	General Norfolk	Utilities	95.31
		I0243126	General Norfolk	Utilities	278.04
		I0243127	General Norfolk	Utilities	1,910.13
		I0243128	General Norfolk	Utilities	125.35
		I0243129	General Norfolk	Utilities	248.29
		I0243130	General Norfolk	Utilities	1,252.57
	!0067637	I0243468	General Norfolk	Maintenance	14.97
City of O'Neill	00510624	I0242839	General O'Neill	Utilities	1,055.30
City of South Sioux City	00510625	I0242964	General South Sioux	Utilities	779.84
	00510743	I0243295	College Center Operations	College Center Operations	4,723.66
City of West Point	00510626	I0242966	General West Point	Utilities	3,002.52
	00510627	I0242967	General West Point	West Point Extended Campus	9,000.00
Claussen & Sons Irrigation Inc	00510628	I0242741	College Center Operations	College Center Operations	133.90
Cody R Carlson	00510942	I0243681	CCPE Gap Assistance	Financial Aid	60.00

Combined Health Agency Drive	!0067508	I0242887	General Norfolk		85.00
Community Concern of Norfolk	00510846	I0243536	General Norfolk	Presidents Contingency	5,000.00
Compass Group USA Inc	00510629	I0242888	General Norfolk	Student Success and Retention	292.71
		I0242888	TRIO SSS	Student Success and Retention	682.99
		I0242889	EMT Paramedic Noncredit Reimb	EMT Paramedic Noncredit Reimb	947.48
		I0242890	General Norfolk	Career Services	99.85
		I0242891	General Norfolk	Institutional Effectiveness	148.21
		I0242892	Student Services	Stu Serv Student Leadership Assn	74.95
		I0242893	NE CC Criminal Justice Ed Assoc	Nondepartmental	3,257.19
		I0242937	General Norfolk	Personnel Development	49.75
	00510745	I0243049	General Norfolk	Presidents Office	147.42
		I0243050	General Norfolk	Presidents Office	(147.42)
		I0243051	General Norfolk	Presidents Office	72.46
		I0243052	General Norfolk	Presidents Office	(72.46)
		I0243053	General Norfolk	Presidents Office	10.36
		I0243054	General Norfolk	Presidents Office	(10.36)
		I0243055	General Norfolk	Recruiting	86.38
		I0243056	General Norfolk	Recruiting	30.66
		I0243057	General Norfolk	Recruiting	99.00
		I0243058	General Norfolk	Recruiting	51.95
		I0243059	General Norfolk	Recruiting	43.17
		I0243133	General Norfolk	Recruiting	101.68
		I0243207	General Norfolk	Union 73	100.00
		I0243208	General Norfolk	Student Success and Retention	191.88
		I0243208	TRIO SSS	Student Success and Retention	447.72
		I0243209	General Norfolk	VP of Educational Services	75.37
		I0243210	General Norfolk	Graphic Design	314.27
		I0243211	Student Services	Student Services Student Activity	125.00
		I0243212	General Norfolk	Phi Theta Kappa	191.42
		I0243213	General Norfolk	Heating Ventilation and Air Cond	153.00
		I0243214	Cafeteria	Cafeteria	195,405.81
		I0243215	General Norfolk	Dean of Health & Public Services	12.75
		I0243217	General Norfolk	Tutor and Writers Clinic	1,200.12
	00510847	I0243329	General Norfolk	Presidents Office	376.78
		I0243330	General Norfolk	Presidents Office	(376.78)
		I0243420	General Norfolk	Student Life	178.40
		I0243421	General Norfolk	Agriculture	906.50
		I0243421	Science Tech Ag and Math Aux	Dean of Science Tech Ag and Math	4,000.00
		I0243422	Student Services	Mental Health	443.26
		I0243469	General Norfolk	Recruiting	1,485.00
		I0243470	General Norfolk	Recruiting	33.00
		I0243471	General Norfolk	Recruiting	200.26
	00510948	I0243682	Classified Staff Association	Nondepartmental	403.69
		I0243683	General Norfolk	Dean of Health & Public Services	48.66

		I0243684	General Norfolk	Electrical Construction and Control	470.99
		I0243684	General Norfolk	Electromechanical	471.00
		I0243685	General Norfolk	Library Services	52.79
		I0243692	General Norfolk	Agriculture	868.01
		I0243692	Science Tech Ag and Math Aux	Dean of Science Tech Ag and Math	575.00
		I0243715	General Norfolk	Recruiting	703.40
		I0243716	General Norfolk	Recruiting	153.83
		I0243718	General Norfolk	Recruiting	24.75
Connie Ann Meyer	!0067617	I0243510	General Norfolk	Disability Services	167.50
Connie L Sixta	!0067631	I0243382	General Norfolk	Information Technology	93.36
Consolidated Electrical Distributors Inc	00510630	I0242624	General Norfolk	Electrical Construction and Control	5,255.40
Control Management Inc	00510949	I0243721	SSC CDL Driving Range	Nondepartmental	3,838.60
		I0243722	Maclay Building	Nondepartmental	1,460.34
		I0243784	College Center Operations	College Center Operations	3,216.50
Cornhusker Cleaning Systems Inc	00510631	I0242979	Transportation Center	Transportation Center	126.91
Country Nursery Inc	00510632	I0242939	Restr Plant EDA Industrial Bldg	Nondepartmental	42,664.67
		I0242939	SSC CDL Driving Range	Nondepartmental	42,664.67
Craig Ratzlaff	00510707	I0242906	Perkins CTE Student Service Support	VP of Student Services	140.70
Crystal Renee McIntyre	!0067616	I0243445	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Culligan Water Cond.	00510746	I0243152	College Center Operations	College Center Operations	19.50
Cummins Inc	00510633	I0242744	General Norfolk	Maintenance	707.30
	00510849	I0243472	Cafeteria	Cafeteria	502.62
Curtis Dean Wilken	!0067634	I0243318	Agriculture Production	Agriculture	1,176.00
Curtis Lee Schavee	00510709	I0242986	DOL Community Project Truck Driving	Truck Driving Noncredit Reimb	313.36
Curtis Randal Reese	!0067551	I0243240	General Norfolk	Biology and Science	60.00
Cynthia Ann Hanson	!0067486	I0242214	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	824.64
		I0242214	General Norfolk	Workforce Development Admin	104.88
		I0242214	General Norfolk		(929.52)
		I0243011	General Norfolk	Workforce Development Admin	1,048.90
Cyrgus Co LLC	00510850	I0243473	General Norfolk	Veterinary Technician	67.85
D&T Shirtified	00510851	I0242941	Student Services	Mental Health	2,122.50
DHS US Citizenship and Immigration Services	00510634	I0242787	General Norfolk	Financial Aid	25.00
Dale Anthony Cannia	!0067608	I0243459	General Norfolk	Utility Line Off Campus	934.05
David John Ridder	00510797	I0243226	General Norfolk	Allied Health Ed Noncredit	240.00
Delbert J Ames	00510828	I0243457	General Norfolk	Board of Governors	50.92
Dell Marketing LP	00510854	I0243474	General Norfolk	Service Center	179.87
		I0243474	General Norfolk	Service Center Academic	119.92
Denise A Riffey	!0067623	I0243450	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Diane Davies	00510852	I0243460	General Norfolk	Board of Governors	26.80
Diane M Reikofski	!0067552	I0242866	General Norfolk	Board of Governors	1,661.20
		I0242866	General Norfolk		(1,661.20)
		I0243201	General Norfolk	Presidents Office	24.25
Dietz Well & Pump Company	00510748	I0243151	General Norfolk	Maintenance	741.52
Dillon M Dubbs	!0067609	I0243423	General Norfolk	Agriculture	159.46

Donovan Howard Ellis	00510858	I0243461	General Norfolk	Board of Governors	121.94
Doron Precision Systems Inc	00510635	I0242788	General Norfolk	Truck Driving Noncredit Reimb	14,568.00
Downs Government Affairs LLC	00510636	I0242946	General Norfolk	Presidents Contingency	1,000.00
Dustin Eon Schlote	!0067626	I0243465	DOL Apprenticeship Building America	Workforce Development Admin	71.14
ELF Enterprises Inc	00510857	I0243478	SSC CDL Driving Range	Nondepartmental	22,266.00
Eakes Inc	00510637	I0242789	General South Sioux	Custodial Services	96.92
		I0242142	SSC CDL Driving Range	Nondepartmental	16,301.90
		I0243061	General South Sioux	Custodial Services	54.92
		I0243062	College Center Operations	College Center Operations	54.12
		I0243155	Retail Services	Retail Services	99.95
Echo Group Inc	00510950	I0243732	College Center Operations	College Center Operations	114.60
	00510638	I0242745	General Norfolk	Maintenance	13.45
		I0242764	General Norfolk	Electrical Construction and Control	134.40
		I0242837	General Norfolk	Maintenance	20.25
Echo Healthcare Inc	00510750	I0243192	General Norfolk	Emergency Medical Training	4,400.00
		I0243192	General Norfolk	Paramedic	4,400.00
Economic Modeling LLC	!0067689	I0243787	General Norfolk	Data and Strategic Analytics	4,250.00
		I0243787	General Norfolk	Data and Strategic Analytics Acad	4,250.00
Education Service Center Region 11	00510855	I0243479	General Norfolk	Information Technology	650.00
Edward James Lewis	!0067489	I0243019	General Norfolk	Utility Line On Campus	56.56
		I0243244	General Norfolk	Truck Driving Administration	183.41
		I0243244	General Norfolk	Utility Line On Campus	84.84
Electrical Engineering & Equipment Company	00510639	I0242790	Maclay Building	Nondepartmental	82.69
		I0242791	Maclay Building	Nondepartmental	14.12
		I0242792	Maclay Building	Nondepartmental	93.06
		I0242793	General Norfolk	Maintenance	95.30
	00510751	I0243063	General Norfolk	Maintenance	126.14
		I0243267	General Norfolk	Maintenance	46.92
	00510856	I0243480	General Norfolk	Electrical Construction and Control	327.10
	00510951	I0243733	General Norfolk	Maintenance	76.50
		I0243735	General Norfolk	Maintenance	118.58
		I0243736	General Norfolk	Maintenance	445.90
Elevate Coaching & Development LLC	!0067509	I0243737	General Norfolk	Maintenance	234.60
		I0242963	USDA NRCS C2A3 Workforce Training	Development Office	9,884.50
		I0242894	General Norfolk	Tuition Reimbursement	1,059.00
		I0243064	General Norfolk	Veterinary Technician	255.55
Elkhorn Feed Center Inc	00510752	I0243134	General Norfolk	Utilities	1,314.67
		I0243135	General Norfolk	Utilities	3,763.75
		I0243136	General Norfolk	Utilities	481.80
Elkhorn Rural Public Power	00510753	I0243136	General Norfolk	Utilities	481.80
Elkins Portable Restrooms LLC	00510952	I0243780	USDA NRCS Cooperative Ag Agreement	Agriculture	210.00
Ellucian Company LLC	!0067638	I0243481	General Norfolk	Web and Enterprise Systems	1,708.80
		I0243481	General Norfolk	Web and Enterprise Systems Acad	427.20
Emburse Inc	00510754	I0243137	General Norfolk	Web and Enterprise Systems	45,314.14
		I0243137	General Norfolk	Web and Enterprise Systems Acad	11,328.53

Emily Kay Duncan	!0067537	I0243248	Adult Education HS Equivalency	Adult Education	97.66
	!0067667	I0243673	Adult Education HS Equivalency	Adult Education	97.71
Enterprise Holdings Inc	00510859	I0243563	General Norfolk	Grants	247.00
		I0243565	General Norfolk	Grants	301.40
Eric VanDusen	00510811	I0243228	General Norfolk	EMT Paramedic Noncredit Reimb	364.92
Erin Elizabeth Sorensen	!0067557	I0243203	EDA ARP BBB Robotics Curriculum	Workforce Development Noncredit	154.10
Erin M McCartney Chapter 13 Trustee	00510953	I0243676	General Norfolk		940.00
Erin Rose Pierce	00510900	I0243432	General Norfolk	Allied Health Educ Administration	250.00
Faith Regional Physician Services LLC	00510640	I0242760	General Norfolk	Soccer Mens	875.00
		I0242760	General Norfolk	Soccer Womens	665.00
		I0242760	General Norfolk	Volleyball	560.00
		I0242761	Student Services	College Nurse	5,837.00
		I0242762	Health and Public Services Aux	Dean of Health & Public Services	220.00
	00510860	I0243482	Student Services	College Nurse	5,937.00
		I0243483	General Norfolk	Baseball	805.00
		I0243483	General Norfolk	Basketball Mens	560.00
		I0243483	General Norfolk	Basketball Womens	210.00
		I0243483	General Norfolk	Golf	280.00
		I0243483	General Norfolk	Softball	315.00
Far From Normal Supply Inc	00510641	I0242794	Print Services	Print Services	595.00
Fastenal Company	00510642	I0242663	General Norfolk	Utility Line On Campus	25.00
Faye L Kilday	!0067543	I0242076	General Norfolk	Teaching and Learning	4,900.61
		I0242076	General Norfolk		(4,900.61)
		I0243239	ECAP-Early College Access Project	Early College	168.93
Federal Express Corporation	00510643	I0242971	Print Services	Print Services	0.00
		I0242971	Retail Services	Retail Services	69.76
		I0242972	Print Services	Print Services	0.00
		I0242972	Retail Services	Retail Services	384.36
	00510755	I0243168	Print Services	Print Services	0.00
		I0243168	Retail Services	Retail Services	34.76
		I0243304	Print Services	Print Services	0.00
		I0243304	Retail Services	Retail Services	18.13
Fire Protection Services LLC	00510756	I0243264	General Norfolk	Safety and Security Services	175.00
First National Bank Norfolk	00510757	I0243190	General Norfolk		841.00
	00510954	I0243677	General Norfolk		1,666.66
	00510955	I0243691	General Norfolk		841.00
Fischer Tree Central Inc	00510644	I0242746	General Norfolk	Grounds	1,650.00
		I0242947	General Norfolk	Maintenance	3,800.00
Flexible Benefit Administrators Inc.	00510956	I0243792	General Norfolk	Human Resources	427.50
Flinn Scientific Inc	00510645	I0242977	General Norfolk	Chemistry	108.21
Flood Communications LLC	00510646	I0243026	General Norfolk	Volleyball	2,250.00
Fluid Power Training Institute	00510647	I0242805	Retail Services	Retail Services	515.75
Foster & Freeman USA Inc	00510758	I0240138	General Norfolk	Criminal Justice	2,050.00
GNM LLC	00510649	I0242676	General Norfolk	Diesel Technology	921.87

		I0242795	Applied Technology Repair Parts	Diesel Technology	84.88
		I0242796	Applied Technology Repair Parts	Diesel Technology	21.55
		I0242797	Applied Technology Repair Parts	Diesel Technology	(13.59)
		I0242799	General Norfolk	Utility Line On Campus	(44.00)
		I0242800	General Norfolk	Utility Line On Campus	208.59
		I0242948	General Norfolk	Automotive Technology	12.21
		I0242952	General Norfolk	Utility Line On Campus	41.02
		I0242968	General Norfolk	Utility Line On Campus	26.70
	00510761	I0243169	General Norfolk	Automotive Technology	288.39
		I0243170	General Norfolk	Automotive Technology	38.19
	00510862	I0243484	General Norfolk	Utility Line On Campus	122.32
		I0243485	General Norfolk	Utility Line On Campus	57.08
		I0243486	General Norfolk	Utility Line On Campus	31.95
		I0243487	General Norfolk	Utility Line On Campus	22.83
		I0243488	General Norfolk	Utility Line On Campus	42.94
Gill Hauling Inc	00510760	I0243156	College Center Operations	College Center Operations	257.49
		I0243156	General South Sioux	Utilities	109.46
Glass Edge Inc	00510861	I0243356	General Norfolk	Maintenance	65.95
Glena Kay Soukup	00510909	I0243310	General Norfolk	Basketball Mens	120.00
Gordy's Towing & Repair	00510762	I0243293	General Norfolk	Maintenance	113.48
Gretchen Lynne Hupp	!0067615	I0243462	General Norfolk	Allied Health Educ Administration	157.99
Gunparr LLC	00510764	I0243194	General Norfolk	Information Technology	385.00
H2O For Fitness LLC	00510650	I0242801	General Norfolk	Veterinary Technician	575.00
HCI Construction	00510863	I0243333	Restr Plant EDA Industrial Bldg	Nondepartmental	2,177.67
		I0243334	SSC CDL Driving Range	Nondepartmental	149,353.65
HD Supply Facilities Maintenance Ltd	00510654	I0242954	General Norfolk	Custodial Services	409.15
		I0242955	General Norfolk	Custodial Services	96.17
	00510769	I0243138	General Norfolk	Utility Line On Campus	154.32
	00510958	I0243790	General Norfolk	Custodial Services	405.43
Haley Marie Mattison	!0067492	I0243012	General Norfolk	Recruiting	61.60
Hanesbrands Inc	00510651	I0242749	Retail Services	Retail Services	2,408.73
		I0242750	Retail Services	Retail Services	1,088.40
		I0242759	Retail Services	Retail Services	2,067.53
	00510957	I0243579	Retail Services	Retail Services	1,554.96
		I0243580	Retail Services	Retail Services	3,560.70
Harte's Lawn Service Inc	00510767	I0243153	General O'Neill	Grounds	3,515.00
Hartington Shopper Inc	00510652	I0242980	General Norfolk	Marketing	385.00
	00510768	I0243066	General Norfolk	Marketing	385.00
Hartington Telecommunications Co. Inc	00510653	I0242956	General Norfolk	Network and Infrastructure	71.25
		I0242956	General Norfolk	Network and Infrastructure Acad	23.75
Hausmann Construction Inc	!0067639	I0243335	Maclay Building	Nondepartmental	1,150,394.40
Heartland Renewables LLC	00510864	I0243424	General Norfolk	Wind Energy	200.00
Heidi Kristine Merritt	!0067494	I0243017	General Norfolk	Nursing	1,423.98
	!0067676	I0243654	General Norfolk	Nursing	123.00

Henry Jacob Goeden	!0067611	I0243380	General Norfolk	Personnel Development	188.00
		I0243380	General Norfolk	Workforce Development Admin	107.78
		I0243387	General Norfolk	Workforce Development Admin	40.00
Hobby Lobby Stores Inc	00510865	I0243529	Student Services	Student Services Student Activity	77.20
		I0243530	General Norfolk	Athletics	129.87
		I0243531	General Norfolk	Athletics	40.41
		I0243532	General Norfolk	Phi Theta Kappa	83.98
		I0243533	General Norfolk	Phi Theta Kappa	37.79
Holly Ann Quinn	!0067680	I0243799	General Norfolk	Development Office	1,944.59
Hotsy Equipment Company	00510655	I0242974	General Norfolk	Truck Driving Noncredit Reimb	279.29
		I0242974	General Norfolk	Utility Line On Campus	279.28
Huse Publishing Company	00510866	I0243490	General Norfolk	Marketing	2,845.00
		I0243493	General Norfolk	Board of Governors	190.77
		I0243495	Residence Life	Residence Life	18.00
Hy-Vee Inc	00510656	I0242804	General Norfolk	Veterinary Technician	26.27
	00510771	I0243195	General Norfolk	Veterinary Technician	11.98
	00510959	I0243771	Student Activities College Center	Student Services Student Activity	121.26
Hydraulic Equipment Service	00510960	I0243791	General Norfolk	Utility Line On Campus	483.07
Ideal Images Inc	00510657	I0242975	General Norfolk	Softball	1,173.66
		I0243067	General Norfolk	Softball	2,454.19
		I0243560	Retail Services	Retail Services	1,136.41
		I0243561	Retail Services	Retail Services	1,741.88
	00510961	I0243575	Retail Services	Retail Services	286.10
		I0243534	General Norfolk	Softball	638.01
		I0243068	General Norfolk	Network and Infrastructure	1,875.00
		I0243068	General Norfolk	Network and Infrastructure Acad	625.00
Iowa Community College Athletic Conference	00510774	I0243223	General Norfolk	Baseball	242.75
Iowa Western Community College	00510962	I0243693	General Norfolk	Golf	780.00
Island Sprinkler Supply Company	00510775	I0243181	General Norfolk	Maintenance	519.75
Island Supply Welding Company	00510658	I0241946	Northeast Nebraska Career Academy	Admissions	454.11
		I0242317	Northeast Nebraska Career Academy	Admissions	159.45
		I0242957	General Norfolk	Welding	265.00
	00510776	I0243069	General Norfolk	Welding	161.60
	00510868	I0243499	General Norfolk	Maintenance	9.92
		I0243500	General Norfolk	Maintenance	9.60
		I0243501	General Norfolk	Maintenance	(9.92)
		I0243503	General Norfolk	Maintenance	9.92
		I0243505	General Norfolk	Heating Ventilation and Air Cond	83.70
		I0243512	General Norfolk	Welding	169.80
		I0243555	SSC CDL Driving Range	Nondepartmental	160.00
J&A Sanitation LLC		I0243557	SSC CDL Driving Range	Nondepartmental	160.00
Jacie L Ambrose	!0067534	I0243204	General Norfolk	Dean of Business and Humanities	4.78
Jakob D Ponto	00510792	I0243224	General Norfolk	Dean of Business and Humanities	35.78
James William Reese	00510708	I0241116	General Norfolk	English General Academic	700.00

Jared James Bessmer	00510735	I0243206	General Norfolk	Allied Health Ed Noncredit	240.00
Jason Lee Meiergerd	00510969	I0243785	Agriculture Production	Agriculture	4,600.00
Jazmin Kate Goeden	!0067539	I0243249	General Norfolk	Development Office	21.38
Jeanie M Wilken	!0067684	I0243649	General Norfolk	Custodial Services	97.66
Jeffrey Max Scherer	00510905	I0243463	General Norfolk	Board of Governors	156.78
Jennifer J Ippensen	!0067670	I0243650	General Norfolk	Library Services	589.09
Jessica Kay Sherry	!0067629	I0243566	General Norfolk	Development Office	1,938.52
John Matthew Liewer	!0067490	I0243016	General Norfolk	Dean of Applied Technology	123.90
Johnson Controls US Holdings LLC	!0067690	I0243793	General Norfolk	Maintenance	1,001.49
Johnson Hardware Company LLC	00510870	I0243513	General Norfolk	Maintenance	109.23
Johnston Automotive & Industrial Inc	00510777	I0243070	General Norfolk	Automotive Technology	119.13
		I0243071	General Norfolk	Automotive Technology	10.00
	!0067510	I0242820	Retail Services	Retail Services	84.35
		I0242821	Retail Services	Retail Services	47.70
		!0067566	I0243254	Retail Services	82.31
		!0067640	I0243519	Concessions	77.00
			I0243541	Retail Services	10.32
Joni C Cassidy	!0067536	I0243237	General Norfolk	Recruiting	1,295.58
Jordan Porco Foundation	00510659	I0242978	Student Services	Mental Health	900.00
Julie Younkin LLC	!0067511	I0242949	USDA NRCS C2A3 Workforce Training	Development Office	6,750.00
Junior Nebraska Cattlemen	00510963	I0243694	Livestock Judging	Agriculture	200.00
K Porter Construction Inc	00510660	I0242958	General Norfolk	Grounds	260.00
Kaeser & Blair Inc	00510661	I0242752	General Norfolk	Recruiting	1,190.80
		I0242753	General Norfolk	Recruiting	1,256.96
		I0242754	Scott Schlars	Student Success and Retention	1,233.44
		I0242959	General Norfolk	Recruiting	612.34
		I0242882	General Norfolk	Financial Aid	40.20
Kaitlin Sue Westerhaus	!0067501	I0242882	General Norfolk	Financial Aid	40.20
Kaup Forage & Turf	00510662	I0242755	Agriculture Production	Agriculture	660.00
	00510964	I0243781	Agriculture Production	Agriculture	165.00
		I0243795	General Norfolk	Grounds	6,400.00
Kayla Marjorie Burdick	!0067535	I0243245	ECAP-Early College Access Project	Early College	266.28
		I0243252	ECAP-Early College Access Project	Early College	356.41
		I0243252	General Norfolk	Early College	102.87
Kelly Supply Company	00510663	I0242806	General Norfolk	Maintenance	44.23
		I0242807	General Norfolk	Maintenance	155.23
		I0242808	General Norfolk	Maintenance	19.31
		I0242809	General Norfolk	Maintenance	19.31
		I0242810	General Norfolk	Maintenance	52.76
		I0242811	General Norfolk	Maintenance	101.95
		I0242818	Maclay Building	Nondepartmental	353.05
		I0242841	Maclay Building	Nondepartmental	91.13
		I0242842	Maclay Building	Nondepartmental	419.52
		I0242843	Maclay Building	Nondepartmental	(2.35)
		I0242844	Maclay Building	Nondepartmental	47.41

		I0242960	Maclay Building	Nondepartmental	137.14
	00510778	I0243072	General Norfolk	Maintenance	16.34
		I0243073	General Norfolk	Maintenance	9.05
		I0243074	General Norfolk	Maintenance	214.01
	00510871	I0243514	General Norfolk	Maintenance	25.27
		I0243515	General Norfolk	Maintenance	34.12
		I0243516	General Norfolk	Maintenance	30.32
		I0243517	General Norfolk	Maintenance	167.44
		I0243558	General Norfolk	Maintenance	787.24
Kenneth Frank Hamsa	00510766	I0243065	General Norfolk	Music	250.00
Keystone Automotive Industries Inc	00510664	I0242812	General Norfolk	Automotive Body	95.88
		I0242976	General Norfolk	Automotive Body	81.03
Kimberly Ann Andersen	!0067481	I0242642	General Norfolk	Personnel Development	610.00
		I0242642	DOL Apprenticeship Building America	Workforce Development Admin	640.00
		I0242642	General Norfolk		(1,250.00)
		I0243021	DOL Apprenticeship Building America	Workforce Development Admin	200.46
	!0067664	I0243776	DOL Apprenticeship Building America	Workforce Development Admin	936.79
		I0243776	General Norfolk	Workforce Development Admin	175.59
Kirkwood Community College	00510965	I0243695	General Norfolk	Golf	700.00
Kiwanis Club of Norfolk Nebraska	00510966	I0243589	General Norfolk	Development Office	142.00
		I0243590	General Norfolk	Development Office	142.00
Koch's Hi-Way Service LLC	00510665	I0242813	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	81.52
Kristy J Sandman	!0067624	I0243374	General South Sioux	South Sioux City Extended Campus	97.66
LK Ventures Corp	00510874	I0243518	General Norfolk	Purchasing	760.00
Labster Inc	00510666	I0242922	Retail Services	Retail Services	2,176.00
Landauer Inc	00510667	I0242823	Science Tech Ag and Math Aux	Dean of Science Tech Ag and Math	2,229.40
Larry Alan Oetken	!0067496	I0243022	Nebraska Rural Electric Association	Utility Line Off Campus	3,026.11
Legacy Leadership LLC	00510668	I0242814	General Norfolk	Workforce Development Noncredit	0.00
		I0242814	Workforce Development Nonreimburse	Workforce Development Nonreimburse	750.00
Leonor Fuhrer	00510759	I0243219	General Norfolk	Library Services	200.00
Lessman Electric Supply Co Inc	00510779	I0243075	General Norfolk	Maintenance	2,550.00
Literacy Minnesota	00510780	I0243255	Adult Education HS Equivalency	Adult Education	2,000.00
Little Priest Tribal College	00510781	I0242000	General Norfolk	Little Priest Tribal College	10,966.05
Long Lines Siouxland	00510782	I0243160	College Center Operations	College Center Operations	98.85
Love Signs Inc	00510669	I0242815	General Norfolk	Truck Driving Noncredit Reimb	460.00
	00510783	I0242817	General Norfolk	Marketing	573.75
Lyman Richey Corporation	00510784	I0243150	General Norfolk	Grounds	39.75
MWI Veterinary Supply Company	00510677	I0242736	NE State CTE Funds	VP of Educational Services	5,769.51
		I0242827	NE State CTE Funds	VP of Educational Services	236.73
		I0242830	General Norfolk	Veterinary Technician	218.29
		I0242831	General Norfolk	Veterinary Technician	13.56
		I0242832	General Norfolk	Veterinary Technician	106.40
		I0242833	General Norfolk	Veterinary Technician	209.16
		I0242935	Veterinarian Technician Services	Veterinary Technician	533.43

		I0243006	General Norfolk	Veterinary Technician	175.40
	00510881	I0243325	General Norfolk	Veterinary Technician	51.93
Maggie Marie Libra	00510873	I0243564	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Marco Soto	00510967	I0243772	Softball	Softball	3,755.00
Maria Angeles Gonzalez	!0067612	I0243371	General Norfolk	Recruiting	97.71
		I0243377	General Norfolk	Recruiting	99.06
	!0067669	I0243656	General Norfolk	Recruiting	264.52
		I0243671	General Norfolk	Recruiting	110.46
Maria Christina Loera	!0067491	I0243014	General Norfolk	Recruiting	99.11
	!0067547	I0243234	General Norfolk	Recruiting	99.06
Matheson Tri-Gas Inc	00510875	I0243324	General Norfolk	Welding	111.20
		I0243327	General Norfolk	Veterinary Technician	823.68
		I0243392	General Norfolk	Welding	918.90
		I0243393	General Norfolk	Welding	278.55
Matteo Sand & Gravel Company Inc	00510670	I0242942	General Norfolk	Building Construction	179.30
	00510876	I0243573	General Norfolk	Building Construction	175.45
Matthew S Nelson	!0067495	I0243015	General Norfolk	Utility Line Off Campus	767.29
	!0067618	I0243384	General Norfolk	Utility Line Off Campus	623.05
McArthur Sheet Metal Works Co	00510877	I0243394	General Norfolk	Welding	492.00
Mead Lumber Company Inc.	00510968	I0243640	House Construction	Building Construction	18,946.84
Medical Quant USA Inc	!0067641	I0241388	NE State CTE Funds	VP of Educational Services	30,145.00
		I0241388	General Norfolk	Veterinary Technician	0.00
Megan Maureen Pfeiffer	!0067679	I0243651	General Norfolk	Nursing	123.00
Melissa Ann Kebaili	!0067488	I0243031	Adult Educ Volunteer Coordinator	Adult Education	164.87
	!0067542	I0243236	Adult Educ Volunteer Coordinator	Adult Education	98.84
Melissa K Lemke-Elznic	!0067675	I0243778	General Norfolk	Speech and Debate	152.93
Menards CC	00510785	I0243294	Agriculture Production	Agriculture	649.99
		I0243296	General Norfolk	Custodial Services	336.42
		I0243296	General Norfolk	Maintenance	739.73
Menards Inc	00510671	I0242757	General Norfolk	Athletics	31.91
		I0242758	General Norfolk	Nondepartmental	(31.91)
		I0242816	General Norfolk	Electromechanical	25.00
		I0242819	Building Construction Club	Student Clubs and Organizations	403.35
		I0242822	House Construction	Building Construction	29.34
		I0242950	House Construction	Building Construction	47.68
		I0242951	House Construction	Building Construction	27.91
	00510878	I0243396	Building Construction Club	Student Clubs and Organizations	460.43
	00510970	I0243738	Building Construction Club	Student Clubs and Organizations	66.96
		I0243739	Building Construction Club	Student Clubs and Organizations	20.72
Michael Joseph Sciandra	!0067627	I0243453	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Michael R Cooper	!0067666	I0243777	General Norfolk	Veterinary Technician	55.32
Michael Todd & Company Inc	!0067567	I0243139	General Norfolk	Grounds	197.30
Michael's Photography Inc	00510971	I0243742	General Norfolk	Nursing	520.00
Michela M Keeler-Strom	!0067672	I0243659	General Norfolk	Extended Campus	90.48

Mid-State Eng & Testing Inc	00510672	I0242828	Maclay Building	Nondepartmental	453.00
MidAmerican Energy Company	00510786	I0243297	College Center Operations	College Center Operations	36.07
Midtown Health Center	00510673	I0242896	General Norfolk	Nursing Administration	324.00
		I0242897	General Norfolk	Nursing Administration	286.00
Midwest Alarm Company Inc	00510674	I0242911	SSC CDL Driving Range	Nondepartmental	1,548.84
Mike Graybeal	00510763	I0243220	General Norfolk	Teaching and Learning	1,274.15
Mike Murach & Associates	00510972	I0243725	Retail Services	Retail Services	1,089.12
Mikes Visions (Do not use)	00510675	I0242898	Athletic Boosters	Athletics	403.00
Minnesota State Colleges and Universities	00510676	I0242825	USDA NRCS C2A3 Workforce Training	Development Office	3,400.00
		I0242826	USDA NRCS C2A3 Workforce Training	Development Office	7,250.00
Missouri River Ground Maintenance LLC	00510879	I0243404	General South Sioux	Grounds	1,910.00
		I0243418	College Center Operations	College Center Operations	920.00
		I0243427	College Center Operations	College Center Operations	2,800.00
		I0243427	General South Sioux	Grounds	300.00
		I0243429	College Center Operations	College Center Operations	2,240.00
		I0243429	General South Sioux	Grounds	240.00
Moran Technology Consulting Inc	00510880	I0243454	General Norfolk	Security and Technology Serv Acad	675.00
		I0243454	General Norfolk	Security and Technology Services	6,075.00
Mythics LLC	00510678	I0242961	General Norfolk	Web and Enterprise Systems	1,787.33
		I0242961	General Norfolk	Web and Enterprise Systems Acad	446.83
NCH Corporation	00510680	I0243007	College Center Operations	College Center Operations	492.34
NECC	00510682	I0242904	Retail Services	Retail Services	265.00
		I0242905	Retail Services	Retail Services	144.00
	00510884	I0243407	Reaching Your Potential Sch	Financial Aid	145.00
	00510885	I0243408	General Norfolk	EMT Paramedic Administration	1,872.00
	00510886	I0243410	General Norfolk	EMT Paramedic Administration	200.00
	00510974	I0243679	Student Services	Student Services Student Activity	650.00
NECC Foundation	!0067513	I0242899	General Norfolk		4,478.02
		I0243678	Foundation Credit Card Donations	Nondepartmental	300.00
NMC Industrial Services LLC	00510790	I0243302	General Norfolk	Building Construction	843.36
NREA	00510689	I0242878	General Norfolk	Utility Line On Campus	572.05
NRS LLC	00510690	I0242751	General Norfolk	Maintenance	205.00
Nathan Daniel Sievert	!0067555	I0243227	General Norfolk	Dean of Business and Humanities	6.08
Nathaniel Deida	00510853	I0243440	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
National Association of Home Builders	00510679	I0242984	Building Construction Club	Student Clubs and Organizations	400.00
Nebraska Community Foundation	00510882	I0243425	General Norfolk	Personnel Development	250.00
Nebraska Health Care Association	00510787	I0243079	CCPE Gap Assistance	Financial Aid	50.00
		I0243281	CCPE Gap Assistance	Financial Aid	50.00
Nebraska Indian Community College	00510788	I0241816	General Norfolk	NECC and NICC Agreement	47,440.47
Nebraska Public Power District	00510789 00510883	I0243298	General O'Neill	Utilities	940.54
		I0243567	General Norfolk	Utilities	89.57
		I0243568	General Norfolk	Utilities	43.16
		I0243569	General Norfolk	Utilities	1,732.20
		I0243570	General Norfolk	Utilities	141.92

		I0243571	General Norfolk	Utilities	74,997.44
		I0243572	General Norfolk	Utilities	5,246.97
	00510973	I0243727	General Norfolk	Utilities	123.78
		I0243728	General Norfolk	Utilities	75.42
		I0243729	General Norfolk	Utilities	166.87
		I0243730	Residence Life	Residence Life	92.25
		I0243731	General Norfolk	Utilities	56.78
Nebraska State Chamber Foundation	00510681	I0242900	General Norfolk	Development Office	1,000.00
NebraskaLink Holdings LLC	!0067512	I0242970	College Center Operations	College Center Operations	743.30
Nelnet Business Solutions	00510683	I0242909	General Norfolk	Student Accounts and Cashiering	181.05
		I0242909	General Norfolk	Web and Enterprise Systems	640.00
		I0242909	General Norfolk	Web and Enterprise Systems Acad	160.00
	00510684	I0242910	General Norfolk	Student Accounts and Cashiering	14,536.83
Niobrara Valley Electric Membership Corporation	00510975	I0243696	USDA NIFA Rural Tech	Workforce Development Admin	400.00
Norfolk Area Chamber of Commerce	00510685	I0242864	General Norfolk	Development Office	10.00
		I0242864	General Norfolk	Presidents Office	10.00
		I0242864	General Norfolk	Workforce Development Admin	20.00
	00510887	I0243426	General Norfolk	Personnel Development	1,190.00
Norfolk Area United Way Inc	!0067514	I0242901	General Norfolk		193.17
Norfolk Country Club	00510686	I0243005	General Norfolk	Presidents Office	14.26
Norfolk Iron & Metal	00510687	I0242973	General Norfolk	Welding	1,079.85
	00510888	I0243434	General Norfolk	Welding	1,627.92
		I0243437	General Norfolk	Maintenance	499.95
		I0243438	General Norfolk	Welding	2,866.20
Norfolk Lodge & Suites LLC	00510889	I0243496	General Norfolk	Human Resources	113.00
		I0243497	General Norfolk	Marketing	452.00
		I0243498	Student Services	Student Services Student Activity	113.00
		I0243502	General Norfolk	English General Academic	113.00
Norfolk Motor Company	00510890	I0243504	General Norfolk	Utility Line Off Campus	178.70
Norfolk Public Schools Foundation	00510891	I0243428	General Norfolk	Presidents Office	350.00
Northeast Nebraska Media Inc	00510892	I0243320	General Norfolk	Marketing	649.00
Northeast Nebraska News Company Inc	00510688	I0242902	General Norfolk	Library Services	58.50
		I0242903	General Norfolk	Library Services	57.50
Northeast Shoppers LLC	00510976	I0243588	General Norfolk	Marketing	1,606.00
Northwest Electric LLC	00510893	I0243439	General Norfolk	Maintenance	1,378.63
O'Neill Shopper	00510977	I0243587	General Norfolk	Marketing	709.40
ODP Business Solutions LLC	00510691	I0242838	Retail Services	Retail Services	83.00
		I0242997	Retail Services	Retail Services	51.10
		I0242998	Retail Services	Retail Services	140.42
Omaha Paper Company Inc	00510894	I0243444	General Norfolk	Print Services	1,333.55
Omaha Truck Center Company Inc	00510692	I0242829	General Norfolk	Truck Driving Noncredit Reimb	987.85
		I0242981	Applied Technology Repair Parts	Diesel Technology	106.82
		I0242982	Applied Technology Repair Parts	Diesel Technology	(202.50)
	00510895	I0243448	General Norfolk	Truck Driving Noncredit Reimb	48.15

		I0243449	General Norfolk	Truck Driving Noncredit Reimb	47.86
One Diversified LLC	00510693	I0242983	General Norfolk	Teaching and Learning	1,091.40
OneNeck IT Solutions LLC	00510694	I0242985	General Norfolk	Network and Infrastructure	660.94
		I0242985	General Norfolk	Network and Infrastructure Acad	220.31
Otis Elevator Company	00510896	I0243562	General Norfolk	Maintenance	2,682.48
Paige A Parsons	I0067620	I0243511	General Norfolk	Disability Services	97.66
PartnerShip LLC	00510695	I0243027	Retail Services	Retail Services	505.91
	00510696	I0243028	Retail Services	Retail Services	506.51
	00510697	I0243029	Retail Services	Retail Services	555.61
	00510698	I0243030	Retail Services	Retail Services	506.51
Parts Town LLC	00510699	I0242988	Cafeteria	Cafeteria	6,433.00
		I0242989	Cafeteria	Cafeteria	(5,931.26)
	00510791	I0242835	Cafeteria	Cafeteria	103.78
		I0242836	Cafeteria	Cafeteria	191.45
	00510978	I0243637	Cafeteria	Cafeteria	259.76
		I0243638	Cafeteria	Cafeteria	81.95
		I0243639	Cafeteria	Cafeteria	310.20
Patricia Sue Wojcik	00510926	I0243467	General Norfolk	Board of Governors	455.44
Pearson	00510700	I0242999	Retail Services	Retail Services	327.52
Pens Etc. Inc	00510701	I0242849	Retail Services	Retail Services	496.68
		I0242850	Retail Services	Retail Services	11.52
	00510979	I0243711	Retail Services	Retail Services	139.37
Peregrine Radiology LLC	00510899	I0243317	Veterinarian Technician Services	Veterinary Technician	879.00
Pitsco Education LLC	00510702	I0243008	Retail Services	Retail Services	385.87
		I0243009	Retail Services	Retail Services	202.39
		I0243010	Retail Services	Retail Services	384.54
Pitzer Digital LLC	00510980	I0243697	General Norfolk	Library Services	84.00
		I0243698	General Norfolk	Library Services	40.00
Pomp's Tire Service Inc	00510703	I0242735	Transportation Center	Transportation Center	1,119.96
Popplers Music Inc	00510704	I0242756	General Norfolk	Music	543.25
Precision Marketing & Sales Inc	00510793	I0243132	Retail Services	Retail Services	291.78
Prime Sanitation	00510794	I0243131	Cafeteria	Cafeteria	507.85
		I0243131	College of Nursing Operations	College of Nursing Operations	169.09
		I0243131	Residence Life	Residence Life	1,375.16
		I0243131	General Norfolk	Utilities	3,860.03
Printco Graphics Inc	00510705	I0242847	General Norfolk	Recruiting	5,023.88
Priscila Vinson	I0067633	I0243456	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Quad State Instructors Inc	00510981	I0243704	General Norfolk	Utility Line Off Campus	325.00
		I0243704	Nebraska Rural Electric Association	Utility Line Off Campus	75.00
		I0243704	General Norfolk	Utility Line On Campus	300.00
Qwest Corporation	00510706	I0242848	General Norfolk	Network and Infrastructure	169.20
		I0242848	General Norfolk	Network and Infrastructure Acad	56.40
	00510795	I0243299	General Norfolk	Network and Infrastructure	59.45
		I0243299	General Norfolk	Network and Infrastructure Acad	19.82

RDO Truck Center Co	00510901	I0243556	General Norfolk	Network and Infrastructure	160.42
		I0243556	General Norfolk	Network and Infrastructure Acad	53.48
	00510902	I0243559	General Norfolk	Network and Infrastructure	35.63
		I0243559	General Norfolk	Network and Infrastructure Acad	11.88
	00510982	I0243794	General Norfolk	Network and Infrastructure	169.20
		I0243794	General Norfolk	Network and Infrastructure Acad	56.40
	00510984	I0243641	Applied Technology Repair Parts	Diesel Technology	135.84
		I0243642	Applied Technology Repair Parts	Diesel Technology	328.65
		I0243643	Applied Technology Repair Parts	Diesel Technology	(628.32)
		I0243644	Applied Technology Repair Parts	Diesel Technology	256.54
RT London		I0243645	Applied Technology Repair Parts	Diesel Technology	2,368.20
		I0243646	Applied Technology Repair Parts	Diesel Technology	31.60
		I0243647	Applied Technology Repair Parts	Diesel Technology	40.28
	00510987	I0243582	General Norfolk	Disability Services	419.26
	Ranchland Broadcasting Company Inc	00510983	I0243592	Marketing	285.00
	Rebecka Lynn Bosler	!0067665	I0243672	Nursing	123.00
	Renee Ann Peters	!0067678	I0243675	Security and Technology Serv Acad	14.67
		I0243675	General Norfolk	Security and Technology Services	132.01
	Rentokil North America Inc	00510796	I0243140	Maintenance	258.25
		I0243141	General Norfolk	Maintenance	121.92
Revolution Wraps LLC		I0243142	General Norfolk	Maintenance	64.00
		I0243143	General Norfolk	Maintenance	350.00
		I0243144	General Norfolk	Maintenance	54.00
		I0243145	General Norfolk	Maintenance	135.00
		I0243146	College of Nursing Operations	College of Nursing Operations	82.00
		I0243147	Cafeteria	Cafeteria	66.44
		I0243147	Residence Life	Residence Life	134.93
		I0243148	General Norfolk	Maintenance	81.00
		00510985	I0243648	Utilities	65.00
		!0067515	I0242737	Marketing	5,305.91
Riverside Technologies Inc.		I0242740	General Norfolk	Marketing	2,898.55
		I0242743	General Norfolk	Marketing	145.80
		I0242873	General Norfolk	Marketing	347.56
		!0067692	I0243788	LLC Capital Reserve	5,910.22
		00510986	I0243149	VP of Admin Services	6,645.00
	RoadBuilders Machinery & Supply Co. Inc.	00510903	I0243574	Physical Therapist Assistant	2,521.00
	Robert J Noonan	!0067619	I0243508	Plumbing	384.62
	Roger Garcia	00510648	I0242895	Agriculture	495.00
	Russell Lee Flamig	!0067485	I0242880	Recruiting	67.00
	Sallie Mae Inc	00510904	I0243413	Hartington	1,000.00
Scot Alan Ouderkirk	!0067497	I0243013	Private and Alternative Stu Loans	Financial Aid	312.30
Scott C Wiebe	00510820	I0243229	General Norfolk	Utility Line Off Campus	459.56
Sea Change Therapy Services	00510710	I0242990	General Norfolk	EMT Paramedic Noncredit Reimb	280.00
	00510988	I0243581	BHECN Hawks Counseling 83	Counseling	600.00

Sfinity Inc.	00510906	I0243319	General Norfolk	Web and Enterprise Systems	936.00
		I0243319	General Norfolk	Web and Enterprise Systems Acad	234.00
Shared Service Systems Inc	00510907	I0243506	General Norfolk	Nursing	117.48
Sharps Compliance Inc	00510908	I0243507	General Norfolk	Safety and Security Services	350.01
	00510989	I0243660	College of Nursing Operations	College of Nursing Operations	1,040.21
		I0243661	College of Nursing Operations	College of Nursing Operations	1,050.02
Shawn Patrick Sayers	!0067681	I0243653	General Norfolk	Grounds	165.48
Sheila Ruth Meyer	!0067677	I0243655	General Norfolk	Nursing	123.00
Shubha Krishnamurthy	!0067545	I0243241	General Norfolk	Information Technology Admin	111.56
	!0067674	I0243375	General Norfolk	Academy for Professional Develop	703.92
		I0243375	General Norfolk	Information Technology	911.92
		I0243375	General Norfolk		(1,615.84)
		I0243657	General Norfolk	Information Technology Admin	236.55
Sigma-Aldrich Inc	00510711	I0242851	General Norfolk	Chemistry	413.19
Sioux City Night Patrol	!0067568	I0243157	College Center Operations	College Center Operations	823.50
		I0243158	General Norfolk	Safety and Security Services	17,658.90
		I0243159	General South Sioux	Safety and Security Services	442.25
Sioux City Truck Sales Inc	00510712	I0242852	Applied Technology Repair Parts	Diesel Technology	135.60
		I0242854	Applied Technology Repair Parts	Diesel Technology	1,148.24
		I0242855	Applied Technology Repair Parts	Diesel Technology	271.28
Siouxland Turf Products Inc.	00510798	I0243276	General Norfolk	Grounds	1,120.00
Sonya Marie King	00510872	I0243443	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Southeastern Career Apparel	00510799	I0243161	General Norfolk	Music	118.00
Stacy Lee Schenk	!0067625	I0243451	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Stadium Sports	00510990	I0243712	Retail Services	Retail Services	3,150.00
Staples Contract & Commercial Inc	!0067516	I0242861	Retail Services	Retail Services	199.58
		I0243174	Retail Services	Retail Services	68.86
		I0243175	Retail Services	Retail Services	340.44
		I0243179	Retail Services	Retail Services	(30.00)
State of Nebraska	00510713	I0242856	General Norfolk	Network and Infrastructure	319.99
		I0242856	General Norfolk	Network and Infrastructure Acad	106.66
		I0242857	College Center Operations	College Center Operations	3.96
		I0242858	General Norfolk	Network and Infrastructure	118.12
		I0242858	General Norfolk	Network and Infrastructure Acad	39.38
		I0242859	General Norfolk	Network and Infrastructure	7.45
		I0242859	General Norfolk	Network and Infrastructure Acad	2.49
		I0242860	General Norfolk	Network and Infrastructure	29.39
	00510910	I0242860	General Norfolk	Network and Infrastructure Acad	9.80
		I0243535	General Norfolk	Network and Infrastructure	319.99
	00510991	I0243535	General Norfolk	Network and Infrastructure Acad	106.66
		I0243699	General Norfolk	Adult Education	1,888.00
	00510992	I0243699	College Center Operations	College Center Operations	662.91
		I0243680	General Norfolk		230.33
	00510993	I0243700	Business and Humanities Auxiliary	Dean of Business and Humanities	2.50

Stella-Jones Corporation	00510994	I0243775	General Norfolk	Utility Line On Campus	11,720.00
		I0243779	General Norfolk	Utility Line On Campus	10,980.00
Sterling Computers Corporation	!0067570	I0242280	General Norfolk	Agriculture	27,500.00
		I0242280	General Norfolk	Biology and Science	1,865.25
		I0242280	General Norfolk	Health Information Mgmt Systems	8,393.73
		I0242280	General Norfolk	Health PE Rec	1,346.69
		I0242280	General Norfolk	Media Arts	932.66
		I0242280	General Norfolk	Music	932.66
		I0242280	General Norfolk	Nursing	27,979.24
		I0242280	General Norfolk	Recruiting	1,346.69
		I0242280	TRIO SSS	Student Success and Retention	1,346.69
		I0242280	General Norfolk	Testing Services	25,181.26
		I0242281	General Norfolk	Agriculture	836.22
		I0242281	General Norfolk	Biology and Science	865.76
		I0242281	General Norfolk	Diesel Technology	11,184.96
		I0242281	General Norfolk	Health Information Mgmt Systems	2,598.32
		I0242281	General Norfolk	Health PE Rec	595.31
		I0242281	General Norfolk	Information Technology	2,282.17
		I0242281	General Norfolk	Media Arts	270.69
		I0242281	General Norfolk	Music	432.88
		I0242281	General Norfolk	Nursing	8,120.35
		I0242281	General Norfolk	Recruiting	595.31
		I0242281	General Norfolk	Service Center	673.20
		I0242281	General Norfolk	Service Center Academic	448.80
		I0242281	TRIO SSS	Student Success and Retention	595.31
		I0242281	General Norfolk	Testing Services	7,308.36
	!0067693	I0243172	General Norfolk	Dean of Applied Technology	1,852.96
		I0243662	General Norfolk	Web and Enterprise Systems	1,695.97
		I0243662	General Norfolk	Web and Enterprise Systems Acad	423.99
		I0243663	General Norfolk	Utility Line Off Campus	1,687.88
		I0243664	General Norfolk	Agriculture	416.45
Steve Olson Consulting LLC	!0067517	I0243665	General Norfolk	Agriculture	36.00
		I0242991	USDA NRCS C2A3 Workforce Training	Development Office	3,021.34
		I0242992	USDA NRCS C2A3 Workforce Training	Development Office	2,984.91
		!0067571	USDA NRCS C2A3 Workforce Training	Development Office	5,562.94
		!0067694	USDA NRCS C2A3 Workforce Training	Development Office	6,420.25
Steven M Anderson	00510829	I0243458	General Norfolk	Board of Governors	62.98
Summit Contracting Inc	00510911	I0243391	Agriculture Production	Agriculture	623.52
Sun Associates Educational Technology Inc	00510800	I0243173	NSF Urban Ag ATE	Agriculture	5,437.50
Sunny Meadow Medical Clinic P.C.	00510714	I0242995	Applied Tech Division Aux	Dean of Applied Technology	40.00
		I0242996	Applied Tech Division Aux	Dean of Applied Technology	4,230.00
	00510801	I0243284	CCPE Gap Assistance	Financial Aid	45.00
		I0243285	Applied Tech Division Aux	Dean of Applied Technology	40.00
		I0243286	Applied Tech Division Aux	Dean of Applied Technology	45.00

		I0243287	Applied Tech Division Aux	Dean of Applied Technology	85.00
		I0243288	Applied Tech Division Aux	Dean of Applied Technology	15.00
		I0243289	Applied Tech Division Aux	Dean of Applied Technology	15.00
		I0243290	Applied Tech Division Aux	Dean of Applied Technology	60.00
		I0243291	Applied Tech Division Aux	Dean of Applied Technology	15.00
Sweetwater Sound Inc	00510802	I0243171	General Norfolk	Athletics	500.00
		I0243171	General Norfolk	Media Arts	1,389.00
TK Elevator Corporation	00510913	I0243311	Basketball Camp	College Center Operations	1,026.00
		I0243312	General Norfolk	Maintenance	261.06
		I0243313	General Norfolk	Maintenance	261.08
		I0243314	General Norfolk	Maintenance	321.94
		I0243315	General Norfolk	Maintenance	263.20
		I0243316	General Norfolk	Maintenance	190.00
Teeco Inc	00510715	I0242872	General Norfolk	Agriculture	5.00
		I0242912	General Norfolk	Dean of Business and Humanities	1.66
		I0242912	General Norfolk	Dean of Health & Public Services	1.67
		I0242912	General Norfolk	Dean of Science Tech Ag and Math	1.67
		I0242913	General Norfolk	Dean of Business and Humanities	12.66
		I0242913	General Norfolk	Dean of Health & Public Services	12.67
		I0242913	General Norfolk	Dean of Science Tech Ag and Math	12.67
		I0242914	General Norfolk	Dean of Business and Humanities	19.91
		I0242914	General Norfolk	Dean of Health & Public Services	19.92
		I0242914	General Norfolk	Dean of Science Tech Ag and Math	19.92
		I0242915	General Norfolk	Dean of Academic Outreach	23.50
		I0242918	General Norfolk	Dean of Academic Outreach	23.50
		I0243000	General West Point	West Point Extended Campus	16.25
		I0243001	General West Point	West Point Extended Campus	5.00
		I0243002	General West Point	West Point Extended Campus	16.25
		I0243003	General West Point	West Point Extended Campus	16.25
		I0243004	General West Point	West Point Extended Campus	5.00
	00510803	I0243084	General Norfolk	Information Technology	23.50
		I0243085	General Norfolk	Information Technology	9.00
		I0243087	General Norfolk	Information Technology	5.00
Terri Ann Heggemeyer	!0067487	I0243033	General Norfolk	Career Services	152.51
Text Marketing Inc	00510995	I0243797	Student Services	Student Communications	3,999.00
The Cary Company	00510716	I0242874	College Center Operations	College Center Operations	1,962.01
The Chicago Lumber Company of Omaha	00510804	I0243176	House Construction	Building Construction	22.99
		I0243177	House Construction	Building Construction	47.96
		I0243178	House Construction	Building Construction	23.98
	00510996	I0243666	House Construction	Building Construction	110.96
		I0243686	House Construction	Building Construction	115.96
		I0243687	House Construction	Building Construction	1,717.80
The Enterprise Publishing Company Inc	00510717	I0242907	General Norfolk	Library Services	51.00
	00510997	I0243586	General Norfolk	Marketing	822.15

The Lincoln Electric Company	00510805	I0243182	Scott Schlars	Student Success and Retention	613.92
		I0243182	General Norfolk	Welding	2,197.50
	00510998	I0243782	General Norfolk	Welding	1,800.00
The Wash Tub	00510806	I0243185	General Norfolk	Physical Therapist Assistant	59.09
Thies Garage & Sandblasting LLC	00510718	I0242875	Truck Driving Noncredit Reimb	Truck Driving Noncredit Reimb	11,461.67
Thomas Patrick McKeon	!0067493	I0243034	General Norfolk	Utility Line On Campus	483.77
Tiffany L Hopper	!0067541	I0243238	General Norfolk	Recruiting	38.16
Tina Lea Bredehoeft	!0067482	I0242879	General Norfolk	Personnel Development	274.04
Tina Marie Monteith	!0067549	I0243198	General Norfolk	EMT Paramedic Noncredit Reimb	187.60
		I0243199	General Norfolk	Emergency Medical Training	621.76
Tonya Sue Hood-Hytrek	!0067614	I0243376	Adult Educ Volunteer Coordinator	Adult Education	74.37
Townsend Communications Inc.	00510808	I0243114	General Norfolk	Web and Enterprise Systems	4,000.00
		I0243114	General Norfolk	Web and Enterprise Systems Acad	1,000.00
Trane	00510719	I0241662	General Norfolk	Maintenance	2,132.38
	00510809	I0243282	General Norfolk	Maintenance	3,463.00
		I0243283	General Norfolk	Maintenance	659.92
	00510914	I0243491	General Norfolk	Maintenance	3,177.91
TrueDialog Inc.	00510810	I0243202	General Norfolk	Recruiting	748.89
		I0243202	General Norfolk	Student Success	748.88
Tungsten Automation Corporation	00510915	I0243537	General Norfolk	Service Center	88.65
		I0243537	General Norfolk	Service Center Academic	59.10
Twisted Nick's Camper Service & Repair	00510999	I0243584	General Norfolk	Agriculture	3,070.00
U.S. Bank National Association	00510720	I0242925	General Norfolk	Nondepartmental	166,869.77
Uline Inc	00510721	I0242876	Retail Services	Retail Services	195.31
		I0242877	General Norfolk	Custodial Services	735.27
	00511000	I0243668	General Norfolk	Custodial Services	1,193.51
United Parcel Service Inc	!0067518	I0242862	Print Services	Print Services	32.90
		I0242863	Retail Services	Retail Services	76.50
	!0067572	I0243278	Print Services	Print Services	32.90
		I0243279	Retail Services	Retail Services	107.91
	!0067642	I0243308	Print Services	Print Services	32.90
		I0243309	Retail Services	Retail Services	167.89
	!0067695	I0243723	Print Services	Print Services	50.90
		I0243724	Retail Services	Retail Services	393.89
United Way of Siouxland	00510722	I0242908	General Norfolk		10.00
University Risk Management and Insurance Association Inc	00511001	I0243702	General Norfolk	VP of Admin Services	781.00
VWR Funding Inc	00511002	I0243669	General Norfolk	Biology and Science	20.32
Verne Simmonds Co	00510812	I0243216	General Norfolk	Maintenance	141.31
Vertiv Corporation	00510813	I0243225	General Norfolk	Network and Infrastructure	13,305.25
		I0243225	General Norfolk	Network and Infrastructure Acad	4,435.09
Veterinary Orthopedic Implants LLC	00510723	I0242953	General Norfolk	Veterinary Technician	254.50
Victor Alfonso Camacho	!0067607	I0243436	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Vista Energy Marketing LP	00510814	I0243230	General Norfolk	Utilities	8,996.66
Volkman Plumbing & Heating Inc	00510916	I0243441	General Norfolk	Maintenance	115.09

Voyager Fleet Systems Inc	00510917	I0243464	Agriculture Production	Agriculture	82.45
		I0243464	General Norfolk	Agriculture	77.66
		I0243464	General Norfolk	Building Construction	77.38
		I0243464	College Center Operations	College Center Operations	49.55
		I0243464	General Norfolk	Emergency Medical Training	42.07
		I0243464	General Norfolk	Paramedic	42.07
		I0243464	General Norfolk	Presidents Office	125.14
		I0243464	Transportation Center	Transportation Center	823.38
		I0243464	General Norfolk	Truck Driving Noncredit Reimb	3,144.35
		I0243464	General Norfolk	Utility Line Off Campus	1,502.13
		I0243464	General Norfolk	Utility Line On Campus	523.23
W.W. Grainger Inc	00510815	I0243231	General Norfolk	Chemistry	80.01
	00511003	I0243670	General Norfolk	Electromechanical	1,132.53
		I0243743	General Norfolk	Maintenance	166.86
WJAG Inc	00511008	I0243688	General Norfolk	Marketing	80.00
		I0243717	General Norfolk	Marketing	150.00
		I0243719	General Norfolk	Marketing	130.00
		I0243720	General Norfolk	Marketing	68.00
Wal-Mart	00510918	I0243358	Student Services	Student Services Student Activity	1,008.74
		I0243359	General Norfolk	Student Life	29.03
		I0243360	Student Activities Council	Student Clubs and Organizations	66.40
		I0243360	Student Services	Student Services Student Activity	136.41
		I0243361	College Center Operations	College Center Operations	67.32
		I0243362	Residence Life	Residence Life	150.00
		I0243363	Student Activities Council	Student Clubs and Organizations	133.90
		I0243363	Student Services	Student Services Student Activity	79.00
		I0243365	General Norfolk	Agriculture	93.31
		I0243366	General Norfolk	Nursing	197.47
		I0243367	General Norfolk	Recruiting	99.79
		I0243368	General Norfolk	VP of Technology Services	33.22
		I0243368	General Norfolk	VP of Technology Services Academic	22.14
		I0243369	Student Services	Student Services Student Activity	439.92
		I0243370	Student Services	Student Services Student Activity	6.76
Walker Evan Raabe	I0067498	I0242881	Residence Life	Residence Life	284.85
Walmsley Hay Company Inc	00510816	I0243280	Agriculture Production	Agriculture	100.00
Warren Garage Door	00510724	I0242993	General Norfolk	Maintenance	491.75
	00510817	I0243300	General Norfolk	Maintenance	121.50
		I0243301	General Norfolk	Maintenance	797.00
Wasabi Holding Inc	00510818	I0243232	General Norfolk	Network and Infrastructure	9,253.67
		I0243232	General Norfolk	Network and Infrastructure Acad	3,084.56
Werle Enterprise LLC	00510919	I0243431	General Norfolk	Accounting	616.47
West-Hodson Lumber Co. Inc	00511004	I0243689	General Norfolk	Building Construction	1,761.00
		I0243690	General Norfolk	Building Construction	1,761.00
Western Iowa and Nebraska AHEAD	00510920	I0243433	General Norfolk	Personnel Development	75.00

Western Pathology Consultants	00510921	I0243395	General Norfolk	Truck Driving Noncredit Reimb	300.00
		I0243494	Applied Tech Division Aux	Dean of Applied Technology	300.00
	00511005	I0243636	General Norfolk	Compliance	300.00
		I0243741	Applied Tech Division Aux	Dean of Applied Technology	192.00
		I0243774	Applied Tech Division Aux	Dean of Applied Technology	288.00
Wichita Water Conditioning Inc	00510819	I0243256	Cafeteria	Cafeteria	104.50
		I0243257	Residence Life	Residence Life	47.50
	00510922	I0243538	General O'Neill	O'Neill Extended Campus	9.50
		I0243540	General Norfolk	Maintenance	28.50
		I0243542	General Norfolk	Maintenance	19.00
		I0243543	College of Nursing Operations	College of Nursing Operations	9.50
	00511006	I0243544	General Norfolk	Maintenance	9.50
		I0243545	Cafeteria	Cafeteria	66.50
		I0243546	General Norfolk	Maintenance	19.00
		I0243547	General Norfolk	Maintenance	67.00
		I0243744	Residence Life	Residence Life	19.00
		I0243745	Residence Life	Residence Life	28.50
		I0243746	Cafeteria	Cafeteria	95.00
		I0243747	General Norfolk	Maintenance	19.00
		I0243748	College of Nursing Operations	College of Nursing Operations	28.50
		I0243749	Cafeteria	Cafeteria	85.50
		I0243750	General Norfolk	Maintenance	19.00
		I0243751	General Norfolk	Maintenance	9.50
		I0243752	General Norfolk	Maintenance	19.00
		I0243753	General Norfolk	Maintenance	14.50
		I0243754	Residence Life	Residence Life	38.00
		I0243755	General Norfolk	Maintenance	19.00
Wilkins Architecture Design Planning LLC	00510923	I0243548	Maclay Building	Nondepartmental	10,685.73
		I0243549	SSC CDL Driving Range	Nondepartmental	20,715.51
		I0243550	Northeast NE Innovation Studio	Nondepartmental	2,627.87
William Joseph Hagemann	00510765	I0243221	General Norfolk	Allied Health Ed Noncredit	240.00
WinField Solutions	00510725	I0242738	Retail Services	Retail Services	2,514.97
Winners' Circle	00510726	I0243023	NE Nebraska All Star Basketball	Athletics	44.80
		I0243023	NE Nebraska All Star Volleyball	Athletics	22.40
Winsupply Norfolk Ne Co	00510924	I0243492	Ag Ceptional Conference	Dean of Science Tech Ag and Math	77.50
	00510821	I0243265	House Construction	Building Construction	1,466.39
		I0243268	House Construction	Building Construction	1,466.39
		I0243269	Maclay Building	Nondepartmental	442.28
		I0243270	General Norfolk	Maintenance	86.83
		I0243271	General Norfolk	Maintenance	128.20
		I0243272	General Norfolk	Maintenance	146.39
		I0243273	General Norfolk	Maintenance	113.95
		I0243274	General Norfolk	Maintenance	44.94
		I0243275	General Norfolk	Maintenance	154.90

	00510925	I0243551	House Construction	Building Construction	994.40
		I0243552	General Norfolk	Heating Ventilation and Air Cond	108.90
		I0243553	General Norfolk	Maintenance	237.60
		I0243554	General Norfolk	Maintenance	36.79
	00511007	I0243583	General Norfolk	Plumbing	332.58
		I0243585	House Construction	Building Construction	947.87
		I0243756	General Norfolk	Maintenance	4,653.00
		I0243757	General Norfolk	Welding	4,512.38
		I0243758	General Norfolk	Plumbing	75.08
		I0243759	General Norfolk	Maintenance	142.82
		I0243760	General Norfolk	Maintenance	112.92
		I0243761	General Norfolk	Maintenance	113.39
		I0243762	General Norfolk	Maintenance	14.30
		I0243768	General Norfolk	Maintenance	116.68
		I0243769	General Norfolk	Maintenance	66.78
		I0243770	General Norfolk	Maintenance	(651.36)
Zapeda Bros LLC	00510927	I0243435	General Norfolk	Recruiting	3,960.00
Zoubek Oil Company	00510822	I0243277	General Norfolk	Shipping Receiving Property Ctrl	25.68
	00511009	I0243740	Agriculture Production	Agriculture	1,062.65
		I0243796	General Norfolk	Shipping Receiving Property Ctrl	27.65
theITSupportCenter LLC	00510807	I0243180	General Norfolk	Service Center	135.00
		I0243180	General Norfolk	Service Center Academic	90.00
AMBER BECK	00206864	S0087743	Student Refunds		2,049.00
ASHLEY L SCHEFFLER	00206904	S0087785	Student Refunds		6,081.38
Aaliyah Marie Wagaman	00206861	S0087669	Student Refunds		4,700.00
Aidan Lee Young	!0067663	S0087797	Student Refunds		298.38
		S0087808	Student Refunds		85.62
Aislynn Rae Kester	00206880	S0087694	Student Refunds		359.00
Alejandro Magana	!0067528	S0087672	Student Refunds		250.00
Alexandra Charlotte Pavlik	00206888	S0087654	Student Refunds		3,046.05
Allison Marie Funderburk	00206873	S0087746	Student Refunds		959.00
Allison Marie Koenig	00206881	S0087751	Student Refunds		30.00
Allison Rose Brungardt	00206842	S0087664	Student Refunds		384.00
Ally Joyce Maslonka	!0067467	S0087637	Student Refunds		541.00
Alvin James	!0067463	S0087627	Student Refunds		4,701.00
Alysa Mae Rieken	!0067596	S0087737	Student Refunds		4,879.00
Amy Carissa Flores	00206911	S0087793	Student Refunds		396.00
Andrea I Azcunaga	00206905	S0087786	Student Refunds		292.18
Andrea Yadira Hernandez	00206876	S0087745	Student Refunds		925.00
Angela Garcia Marquez	00206844	S0087674	Student Refunds		541.00
Anna Sendgraff	00206923	S0087790	Student Refunds		1,000.00
Anna Mathilde Harrington	00206913	S0087760	Student Refunds		2,162.00
Arran Kristian Putnam	!0067595	S0087693	Student Refunds		384.00
Ashley Rose Wentling	00206863	S0087686	Student Refunds		50.00

Audrie Faith Mecsek	!0067653	S0087772	Student Refunds	380.51
Avery Lynn Wehner	!0067604	S0087703	Student Refunds	500.00
Avery Phillip Overfelt	!0067470	S0087595	Student Refunds	1,750.00
Aziz Tadzhibaev	00206860	S0087671	Student Refunds	500.00
Bailey Ryan Leonard	00206882	S0087744	Student Refunds	700.00
Baxter Alan Beutler	!0067575	S0087705	Student Refunds	1,500.00
Benedicte Roben Zambele	00206901	S0087748	Student Refunds	384.00
Bentley Cerv Willison	!0067662	S0087799	Student Refunds	384.00
Beth Ann Windedahl	!0067606	S0087696	Student Refunds	234.00
Blake Henn	00206875	S0087736	Student Refunds	500.00
Bloomfield Community Schools	00206802	S0087645	Student Refunds	110.00
Bracken K Ramsdell	!0067473	S0087610	Student Refunds	212.00
Brandi Marie Morrow	00206854	S0087684	Student Refunds	60.00
Brianna Rae Novak	!0067593	S0087707	Student Refunds	250.00
Bridget Irene Yamber	00206930	S0087800	Student Refunds	512.00
Bryan E Aden	!0067455	S0087468	Student Refunds	750.00
CAROLYN L FAINES	00206805	S0087609	Student Refunds	297.00
Caeden James Lech	!0067588	S0087721	Student Refunds	384.00
Caleb Meats Hanson	00206847	S0087677	Student Refunds	279.00
Camden Louis Jansen	00206810	S0087632	Student Refunds	166.90
Carla Murillo Corona	00206819	S0087613	Student Refunds	1,522.34
Carrie Anne Sealock	!0067597	S0087731	Student Refunds	1,257.00
	!0067658	S0087782	Student Refunds	4,070.00
Carter J Seim	00206827	S0087619	Student Refunds	2,877.00
Cash James Luhr	00206885	S0087699	Student Refunds	1,616.00
Caydan Samuel Retzlaff	00206921	S0087770	Student Refunds	60.00
Chase Knull	!0067466	S0087611	Student Refunds	768.00
Cherokee State Bank	00206908	S0087805	Student Refunds	128.00
Cheyenne E Anderson	00206903	S0087767	Student Refunds	750.00
Cheyenne Lynn Shurter	!0067600	S0087695	Student Refunds	4,562.00
Chrissenna Charlize Swalley	!0067659	S0087778	Student Refunds	215.00
Christopher Lyle Steskal	!0067601	S0087691	Student Refunds	4,321.00
City of Creighton	00206806	S0087646	Student Refunds	1,860.00
City of Holdrege	00206807	S0087648	Student Refunds	400.00
Cole Hunter Honick	00206809	S0087625	Student Refunds	623.00
Cole Ryan Miller	!0067530	S0087676	Student Refunds	1,732.00
	!0067654	S0087796	Student Refunds	576.00
Colton John Klosen	!0067465	S0087607	Student Refunds	250.00
Connor David Nielsen	00206855	S0087680	Student Refunds	500.00
Connor Joseph Ettleman	!0067524	S0087682	Student Refunds	1,500.00
Courtney Ann Tower	!0067477	S0087636	Student Refunds	495.00
Crystal Nicole Schaben	!0067475	S0087643	Student Refunds	5.00
Curtis Lee Schavee	00206826	S0087647	Student Refunds	2,475.00
DANIEL J SEIM	00206808	S0087618	Student Refunds	652.00

Daniela Gomez Rivera	00206874	S0087739	Student Refunds	513.00
Dannie Marie Dutcher	00206871	S0087725	Student Refunds	500.00
Darren Mikel Pelowski	00206822	S0087624	Student Refunds	671.55
Dawson J Finkral	00206872	S0087700	Student Refunds	384.00
Dax Michael Doernemann	00206870	S0087714	Student Refunds	1,500.00
Destiny Kaye Rich	00206922	S0087798	Student Refunds	100.00
Diego Pablo Valenzuela	00206828	S0087617	Student Refunds	525.00
Dillon M Dubbs	!0067458	S0087602	Student Refunds	4,315.00
Easton M Baumgart	00206800	S0087614	Student Refunds	500.00
Edward A McCarthy	!0067529	S0087678	Student Refunds	246.00
Eli Allen Johnston	!0067464	S0087621	Student Refunds	638.00
Elizabeth D Dawsey	00206868	S0087704	Student Refunds	751.00
Elizabeth Eileen Mousel	!0067655	S0087771	Student Refunds	284.54
Emily Jo Ramirez	!0067472	S0087644	Student Refunds	1,187.00
Emmanuel Avila	00206840	S0087666	Student Refunds	3,000.00
	00206865	S0087722	Student Refunds	349.00
Eshban Pimentel	00206889	S0087752	Student Refunds	835.00
Ethan Michael Emerick	!0067651	S0087791	Student Refunds	222.00
Faiza Arif Abdelallahi	00206839	S0087668	Student Refunds	1,703.40
Gabriela Delacruz	00206909	S0087792	Student Refunds	250.00
Gage Lee Davenport	!0067579	S0087747	Student Refunds	6.00
Grace Christine Swain	00206927	S0087801	Student Refunds	384.00
Grace Marie Kimball	00206811	S0087622	Student Refunds	109.00
Gracie Rae Thurman	00206896	S0087741	Student Refunds	1,721.00
Gretchen M Kozisek	!0067587	S0087712	Student Refunds	1,697.00
	!0067652	S0087768	Student Refunds	759.50
Guy William Bitz	00206801	S0087606	Student Refunds	1,057.00
Hailey Marie Hunzeker	!0067527	S0087660	Student Refunds	4,116.00
Hannah Elizabeth Stahlecker	00206926	S0087779	Student Refunds	456.33
Heidi Sue Waterman	00206862	S0087656	Student Refunds	2,285.40
Holly Ann Hoepfner	!0067584	S0087688	Student Refunds	3,744.00
Hunter James Evans	00206910	S0087763	Student Refunds	765.50
Isaac John Bies	00206841	S0087683	Student Refunds	500.00
Isaac John Busch	00206907	S0087774	Student Refunds	1,643.00
		S0087804	Student Refunds	1,311.00
Isabella Garcia Marquez	00206912	S0087766	Student Refunds	1,801.68
Isaiah Alan Lauby	00206813	S0087597	Student Refunds	600.00
	00206853	S0087662	Student Refunds	500.00
Jacee Marie Woolsey	00206929	S0087795	Student Refunds	1,100.00
Jackson Tyler Ravenscroft	00206890	S0087753	Student Refunds	589.34
Jacob J Williams	!0067479	S0087612	Student Refunds	184.93
	!0067661	S0087784	Student Refunds	1,250.00
Jacqueline Marie Ferguson	!0067525	S0087658	Student Refunds	20.00
Jadynn Lee Breen	00206804	S0087598	Student Refunds	238.20

Jamie Lea Kneifl	00206916	S0087806	Student Refunds	384.00
Jaren Moore	00206919	S0087783	Student Refunds	750.00
Jaycee Dianne Vornhagen	00206928	S0087794	Student Refunds	212.80
Jayden Ann Bestenlehner	!0067649	S0087780	Student Refunds	41.00
Jazmine M Walz	!0067603	S0087727	Student Refunds	896.00
Jeff Dale Lambrecht	00206852	S0087655	Student Refunds	500.00
Jeffrey Leo Golden Thacker	!0067532	S0087649	Student Refunds	3.00
Jill Kay Keating	00206878	S0087749	Student Refunds	30.00
Jose A Vasquez-Martin	00206898	S0087689	Student Refunds	600.00
Jose Armando Gomez	00206845	S0087673	Student Refunds	1,768.00
Joshua Isaiah Peirce	!0067471	S0087620	Student Refunds	5.00
Jossel Kirsten Lyons	00206815	S0087630	Student Refunds	500.00
Juan Alarcon	00206902	S0087777	Student Refunds	384.00
Kaidence Wilson	!0067480	S0087601	Student Refunds	500.00
Kaitlyn Dawn Schulze	!0067476	S0087641	Student Refunds	2,773.24
Kaitlyn Grace Young	00206931	S0087762	Student Refunds	384.00
Kalaya Reece Divis	!0067457	S0087608	Student Refunds	500.00
Kali Malinda Mangelsen	00206886	S0087718	Student Refunds	500.00
Karina Jessica Rios	!0067657	S0087807	Student Refunds	6.00
Karissa Renne Dasher	!0067650	S0087769	Student Refunds	192.00
Karl Ray Steinmeyer	00206894	S0087715	Student Refunds	522.00
Kason Reed Roessler	!0067474	S0087596	Student Refunds	901.00
Katerina Nadine Demetrio	00206869	S0087692	Student Refunds	750.00
Kathleen A Ahlers	00206799	S0087628	Student Refunds	384.00
Kayla Marie Bobeldyke	00206803	S0087594	Student Refunds	500.00
Kayla Marie Thompson	!0067533	S0087679	Student Refunds	128.00
Keli Marie Shermer	!0067599	S0087708	Student Refunds	1,250.00
Kendall Anton Coleman	!0067523	S0087652	Student Refunds	1,906.00
	!0067578	S0087698	Student Refunds	1,542.00
Kenton J Knapp	!0067586	S0087709	Student Refunds	731.00
Kinsey Grace Staab Cavalli	00206925	S0087781	Student Refunds	192.00
Kip Eli Graham	!0067526	S0087670	Student Refunds	1,500.00
Kirsten Lee Cattell	!0067577	S0087690	Student Refunds	148.00
Kobe R Wilkins	!0067660	S0087758	Student Refunds	1,228.80
Kolby Charles Majerus	!0067590	S0087733	Student Refunds	250.00
Kolton John Lingenfelter	00206883	S0087711	Student Refunds	500.00
Kolton Richard Fischer	!0067459	S0087599	Student Refunds	250.00
Kristal Jade Hammer	!0067460	S0087604	Student Refunds	494.00
Kristen Mae Marcellus	!0067591	S0087724	Student Refunds	2,300.00
Kristy Jo Schmidt	00206858	S0087685	Student Refunds	57.00
Kyle Hubl	!0067461	S0087616	Student Refunds	2,924.00
Kyler James Mosel	00206818	S0087640	Student Refunds	11.00
Lawrence Samuel Werth	!0067605	S0087706	Student Refunds	1,097.43
Leah Rae Pojar	!0067531	S0087657	Student Refunds	384.00

Leia Mae Buchanan	00206866	S0087716	Student Refunds	512.00
Levi Blake Goshorn	!0067581	S0087702	Student Refunds	63.00
Levi Vaughn Pearson	00206856	S0087650	Student Refunds	384.00
Lexandria Kae Heine	00206848	S0087651	Student Refunds	384.00
Lola A Miller	!0067592	S0087720	Student Refunds	1,732.00
Luke Joseph Walsh	00206899	S0087757	Student Refunds	20.50
Mackinze Marie Buschow	!0067456	S0087629	Student Refunds	4,819.00
Madison Charlotte McIntire	!0067469	S0087634	Student Refunds	495.00
Madison Rae McCoy	00206816	S0087635	Student Refunds	1,500.00
Mallory J Tuma	!0067602	S0087719	Student Refunds	995.00
Marah Dornhoff	!0067580	S0087735	Student Refunds	187.00
Margarite Elaine Maeda	!0067589	S0087740	Student Refunds	522.00
Maria Del Carmen Arriaza	!0067522	S0087653	Student Refunds	6.00
Maria Fernanda Perez Jimenez	00206857	S0087667	Student Refunds	2,646.16
Matthew John Keating	00206879	S0087750	Student Refunds	30.00
Melissa Kay Vosika	!0067478	S0087633	Student Refunds	500.00
Mia Makel Wiederin	00206900	S0087697	Student Refunds	500.00
Monique Knapp	00206915	S0087802	Student Refunds	20.00
Morgan E Shaw	!0067598	S0087734	Student Refunds	1,831.00
NATALIE A KEATING	00206820	S0087600	Student Refunds	723.35
Natalie Renae Pasewalk	00206887	S0087732	Student Refunds	532.00
Olivia Jean McDonald	!0067468	S0087626	Student Refunds	3,865.00
Paola Iniestra-Sierra	00206877	S0087730	Student Refunds	1,280.00
Paulina Isabel Lopez Cobos	00206884	S0087710	Student Refunds	1,388.00
RACHEL A BITZ	00206823	S0087605	Student Refunds	1,921.00
Reagan Janelle Keenan	00206850	S0087675	Student Refunds	4,305.00
Richard Benjamin Nyirenda	!0067656	S0087765	Student Refunds	800.00
Rock County Hospital	00206892	S0087754	Student Refunds	1,013.50
SIDNEY W WILKINS	00206859	S0087659	Student Refunds	3,493.00
SONYA R WIESER	00206924	S0087788	Student Refunds	74.00
Samantha Jo Hupp	!0067462	S0087631	Student Refunds	5,196.00
Shayla Renae Illingworth-Ferguson	!0067585	S0087742	Student Refunds	384.00
Siouxland Community Health Center	00206893	S0087755	Student Refunds	384.00
Stacey Hernandez	00206849	S0087661	Student Refunds	598.00
Tanesha Renee King	00206851	S0087663	Student Refunds	250.00
	00206914	S0087776	Student Refunds	222.00
Taylor N Pribyl	00206920	S0087787	Student Refunds	220.00
Taylor Renae Reineke	00206891	S0087723	Student Refunds	2,034.00
Tiffany M Cooke	00206843	S0087681	Student Refunds	3,563.00
Tori Lynn Ruppert	00206825	S0087603	Student Refunds	1,273.40
Tresha Lynn Koch	00206812	S0087638	Student Refunds	1,000.00
Trevor L Micek	00206817	S0087642	Student Refunds	500.00
Trinity Lynn Lutt	00206814	S0087639	Student Refunds	384.00
Tristan James Pankratz	00206821	S0087623	Student Refunds	1,370.00

Trudy Lynn Kramer	00206917	S0087773	Student Refunds		638.00
Tyler Darlene Burns	!0067576	S0087717	Student Refunds		750.00
U.S. Department of Veterans Affairs	00206897	S0087687	Student Refunds		155.08
Uziel Cabanas-Zacarias	00206867	S0087729	Student Refunds		990.00
Walter Jeffery Hammond	!0067582	S0087701	Student Refunds		888.00
Winter Lace Henry	!0067583	S0087726	Student Refunds		522.00
Wristan W Brainard	00206906	S0087803	Student Refunds		2,432.00
Wryder Jessie Svoboda	00206895	S0087756	Student Refunds		128.00
Wyatt P Olberding	!0067594	S0087738	Student Refunds		2,722.00
Xander Taylor Ross	00206824	S0087615	Student Refunds		1,884.41
Yessica Abigail Barrios Alfaro	!0067574	S0087728	Student Refunds		1,500.00
Yoselin Yahira Martinez	00206918	S0087775	Student Refunds		500.00
Zoey Rae Gratzfeld	00206846	S0087665	Student Refunds		1,500.00
Flexible Benefit Administrators Inc.	02000058	I0243405	125 Plan	Nondepartmental	18,681.73
Total Bills Paid:					\$3,366,971.99

Record CardConnect Fee - Sept 2024	J0024241	General Fund	15.00
September 2024 Sales Tax	J0024169	General Fund	2,584.10
Shift4 Bkstr Merch Fee-Sep (online)	J0024138	General Fund	338.84
Rec Clover Merchant Fees- Sept 2024	J0024139	General Fund	207.79
Rec Clover Merchant Fees- Sept 2024	J0024139	General Fund	228.24
Rec Clover Merchant Fees- Sept 2024	J0024139	General Fund	1,345.55
Merchant Fees - September 2024	J0024136	General Fund	4.11
Shift4 Bkstr Merch Fee- Sep (store)	J0024137	General Fund	783.01
Total General Fund EFT's:			5,506.64

Total Debt Service Fund EFT's:			-
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Record Flex - October 2024	J0024252	Payroll Fund	17,620.75
Omnify Cobra Eligible Fee- Sep 2024	J0024231	Payroll Fund	39.30
BCBS - October 2024 Premiums	J0024227	Payroll Fund	442,802.41
VSP Vision Care 10/18/24 stmt	J0024228	Payroll Fund	5,047.93
Transfer Cafeteria BW22	J0024204	Payroll Fund	2,134.31
TIAA Cref BW22	J0024207	Payroll Fund	49,536.64
Payroll Taxes BW22	J0024208	Payroll Fund	89,844.76
TIAA Cref MN10	J0024209	Payroll Fund	359,930.66
Child Support BW22	J0024205	Payroll Fund	395.67
Payroll Taxes MN10	J0024206	Payroll Fund	554,498.10
Payroll Transfer BW22	J0024200	Payroll Fund	303,474.14
Transfer Cafeteria MN10	J0024188	Payroll Fund	17,196.19
Child Support MN10	J0024189	Payroll Fund	360.00
Payroll Transfer MN10	J0024183	Payroll Fund	1,555,221.63
Payroll Taxes BW21	J0024146	Payroll Fund	71,701.64
TIAA Cref BW21	J0024145	Payroll Fund	49,608.12
Child Support BW21	J0024143	Payroll Fund	395.67
Transfer Cafeteria BW21	J0024144	Payroll Fund	2,134.31
Kansas State Tax - Sept 2024	J0024140	Payroll Fund	601.76
3rd Qtr Kansas Unemployment Tax	J0024141	Payroll Fund	50.09
3rd Qtr Oregon Trimet	J0024142	Payroll Fund	170.57
3rd Qtr Oregon tax withholding	J0024142	Payroll Fund	1,596.16
Payroll Transfer BW21	J0024122	Payroll Fund	261,762.31
Nebraska State Tax - Sept 2024	J0024116	Payroll Fund	114,315.20
Alabama State Tax - Sept 2024	J0024114	Payroll Fund	58.17
Life Insurance - September 2024	J0024106	Payroll Fund	11,241.70
Disability Insurance - Sept 2024	J0024107	Payroll Fund	12,453.81
Total Payroll Fund EFT's:			3,924,192.00

Total Bills Paid and EFT's:			7,296,670.63
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NEBRASKA COMMUNITY COLLEGE INSURANCE TRUST

Central • Metropolitan • Mid-Plains • Northeast • Southeast • Western
8040 Eiger Drive • P.O. Box 85210, Lincoln, NE 68501-5210 • Phone: 402-742-9220 • FAX: 402-742-9230

TO: Scott Gray, Amy Jorgens, Joel King, Lynne Koski, Brenda Schumacher

FROM: Mike Steele

DATE: October 17, 2024

SUBJECT: Trust Annual Report and Recommendation Resolution

Enclosed is a copy of the annual report for the Trust which you may share with your Board. Also enclosed is a draft copy of a three-year recommitment resolution. The resolution asks that your College agree to continue your membership with the Nebraska Community College Insurance Trust for the period of July 1, 2025 through June 30, 2028. Please have your Board approve the resolution and return it to NRMA by January 1, 2025 so that we can have this effort completed by the end of the year if at all possible.

If you have any questions, please let me know.

NEBRASKA COMMUNITY COLLEGE INSURANCE TRUST

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October 17, 2024

Board of Governors:

On July 1, 2024, the Nebraska Community College Insurance Trust began its 30th year of operations. The Trust operates as a governmental risk management pool and was created in 1995 by and for the Community Colleges of Nebraska under the provisions of the Nebraska Intergovernmental Risk Management Act in order for member Colleges to self-insure on a group basis coverage for property, liability, errors and omissions, and workers' compensation claims. Only Nebraska Community Colleges are eligible to participate in the Trust, and all six Community College Areas in Nebraska are members and owners of the Trust.

The officers of the Trust are as follows:

President:	Mike Steele, Mid-Plains
Vice President:	Scott Gray, Northeast
Secretary:	Brenda Schumacher, Metro
Treasurer:	Amy Jorgens, Southeast

Other Board members:

Joel King, Central
Lynne Koski, Western

As it has since 2012, the Trust continues to contract with the Nebraska Risk Management Association, Inc. (NRMA) to administer the program. NRMA's primary business is pool administration in Nebraska. NRMA provides the Trust with a full range of pool administrative services including but not limited to day-to-day pool management, financial/budget/investments, required filings/communications with the Nebraska Department of Insurance, billing/invoicing, setting of annual contribution levels, scheduling and notice of Board and committee meetings and general member communications. NRMA has also administered all of the Trust's claims service needs since 2007. Other services being provided on a regular basis involve contract review, coverage interpretations, and coordination of broker services. All broker services continue to be provided by Arthur J. Gallagher Risk Management Services, Inc., as has been the case since the Trust's inception.

NRMA also provides the Trust with safety and loss prevention services including, but not limited to, providing experience and expertise to assist College safety committees and offering presentations and workshops to Colleges for the purpose of creating a safer working environment as well as promoting safety for employees, students and the public. NRMA staff have met with each Trust member's safety personnel to familiarize them with the safety and loss prevention services that are available to them, and training has been provided to various members. When a major security event occurs at any of the Trust member sites, a contact is made to ensure emergency protocols were followed. NRMA staff is available to respond to the questions and concerns of our College's safety and security personnel too.

Board Members: Mike Steele, President; Scott Gray, Vice President; Brenda Schumacher, Secretary; Amy Jorgens, Treasurer;
Joel King & Lynne Koski

Effective July 1, 2012, the Trust established a committee structure for governance, operation and oversight of the Trust's business. The Trust has 4 committees with 3 Trust Board members serving on each committee. These committees and their current membership are as follows:

Finance and Audit Committee

- ◆ Amy Jorgens, Southeast, Chairperson
- ◆ Joel King, Central, Vice-Chair
- ◆ Brenda Schumacher, Metro

Claims Committee

- ◆ Mike Steele, Mid-Plains, Chairperson
- ◆ Amy Jorgens, Southeast, Vice-Chair
- ◆ Joel King, Central

Loss Prevention and Safety Committee

- ◆ Lynne Koski, Western Nebraska, Chairperson
- ◆ Mike Steele, Mid-Plains, Vice-Chair
- ◆ Scott Gray, Northeast

Policy Coverage and Review Committee

- ◆ Lynne Koski, Western Nebraska, Chairperson
- ◆ Scott Gray, Northeast, Vice-Chair
- ◆ Brenda Schumacher, Metro

The committee structure provides additional opportunity for involvement by all members of the Board in the governance, operation and oversight of the Trust's business.

Throughout the history of the Trust, whenever the Trust has been involved in a bidding situation with commercial carriers, the Trust's coverage has been broader and at a lower cost than competing bids of commercial carriers. As evidence of the breadth of coverage provided by the Trust, effective with the July 1, 2013 policy period, we added Cyber Liability coverage to the extensive list of coverages provided to our members. Effective July 1, 2016, the Trust changed from an individual contract-year accounting basis to a consolidated accounting basis similar to what other pools in Nebraska have previously done. The pool no longer has to maintain separate accounts for each open contract year and this added flexibility helps to maintain cash flow, pay claims, and issue dividends. Accounting, reporting and investing procedures are streamlined in the process.

Once again the July 1, 2024 renewal was difficult. The property market is very challenging in terms of cost and coverage and multiple Trust members have experienced significant weather related property losses in recent years which adds to the challenge. To assure the accuracy of property values, the Trust continues to have newly added, constructed or altered property inspected and appraised by its chosen appraisal firm, HCA Asset Management LLC. HCA also adjusts the values of property not specifically inspected and appraised utilizing industry accepted trend factors. When including the reported auto physical damages values, that process resulted in an increase of 7.8 percent in overall property values. A \$25,000 maintenance deductible per member applies for each property loss. In addition, a maximum deductible of 2 percent of the affected structure's insured value is associated with wind/hail losses having been required by Travelers Excess and Surplus Lines Insurance Company, the Trust's primary excess property insurer.

The Travelers coverage includes what is referred to as a margin clause which makes insuring to replacement cost value a priority.

Travelers also imposes a \$1,500,000 Annual Aggregate Excess Policy Retention (Annual Aggregate Deductible) in any one policy year. No loss will be paid under this excess property coverage until this annual aggregate is eroded. This same provision was first presented in the 7/1/2022-2023 Travelers coverage.

The Trust continues to provide members with a \$6,900,000 limit of liability over its \$100,000 self-insured retention for a total \$7,000,000 each occurrence limit of liability. A \$15,000 maintenance deductible is applied to all general liability claims.

In addition, one must also include the dividends paid and future potential dividend payments to member Colleges. Even with the return of dividends, the Trust remains in a strong financial position to consider future dividends.

As of September 30, 2024, some significant facts regarding the Trust are as follows:

1. The Trust has earned \$3,012,907 in investment income which has been used for the benefit of the Trust members.
2. The Trust has been able to close the 1996 - 2003, 2005, 2006, 2008, 2010, and 2012 - 2015 insurance years as all claims arising during those years have been resolved. For the 7/1/2023-2024 coverage period, the Trust has incurred a total of 172 property, liability, and workers' compensation claims with a total incurred (paid plus reserves) of \$1,340,208.73 for that one year period. Those amounts compares to a total of 140 claims and a total incurred of \$1,300,771.20 in losses for the one year 7/1/2022-2023 period. Both coverage periods have open claims and are valued as of 6/30/2024. These numbers can and will change as claims develop further.
3. The Trust has returned \$6,643,329 in dividends to its members as follows:
 - a. \$120,000 in July 2003
 - b. \$160,000 in July 2005
 - c. \$500,000 in July 2008
 - d. \$500,000 in July 2009
 - e. \$500,000 in July 2010
 - f. \$700,000 in July 2011
 - g. \$263,329 in July 2013
 - h. \$300,000 in July 2014
 - i. \$300,000 in July 2015
 - j. \$300,000 in July 2016
 - k. \$300,000 in July 2017
 - l. \$300,000 in July 2018
 - m. \$300,000 in July 2019
 - n. \$600,000 in July 2020
 - o. \$300,000 in July 2021
 - p. \$900,000 in July 2022
 - q. \$300,000 in July 2023

4. The Trust had a net gain for the year ending June 30, 2024 of \$5,026,280. Much of this year's gain is attributed to a significant and favorable reduction in reserves needed to pay storm damages incurred by a member college. There was also a very solid investment income because of higher rates.
5. Consequently, the member fund equity/surplus for the Trust decreased from \$6,321,925 as of June 30, 2023 to \$11,348,205 as of June 30, 2024.
6. On July 29, 2019 the Trust received the Nebraska Department of Insurance's Report of Financial Condition Examination, an examination involving the four years ending June 30, 2018. No changes were made to the financial statements as a result of the examination. Fund balances as stated by the Trust as of June 30, 2018 were accepted for this examination. There were no recommendations made as a result of this examination. The Trust received similar positive reports from the Department of Insurance for the periods ending June 30, 2014; June 30, 2010; June 30, 2006; June 30, 2002; June 30, 1998, and June 30, 2022. This is in addition to the annual financial audit the Trust retains the auditing firm of Thomas, Kunc & Black, L.L.P., to complete each year.
7. Beginning with the June 30, 2004 insurance year, the Trust phased in a contribution allocation method that includes actual claim experience as well as exposures. Thus those Colleges with below average claim experience pay less and Colleges with above average claim experience pay more.
8. The primary package layer of property insurance is experience rated meaning the allocation of property premium per member was based on the individual members' loss experience. Excess property insurance cost beyond the package policy was not experience rated. The Board decided effective 7/1/2023 to utilize experience rating for allocating the excess property premium per member based on the member's most recent five-year loss data.

The Trust has been successful, provides coverages and services tailored to the needs of Community Colleges in Nebraska, and has saved the Colleges money. Thank you for your continuing support.

Mike Steele
President
Nebraska Community College Insurance Trust

Nebraska Community College Insurance Trust

Advantages of being a member of the Trust

1. Better coverage
2. Lower costs
3. The Trust has control over the program
 - Involvement in plan design and coverage issues
 - Involvement in settlement discussions
4. Amounts paid to the Trust are exempt from the statutory budget lid limitations.
5. The Trust is your pool. It was created to serve the insurance coverage needs of the Community Colleges in Nebraska, not the needs of insurance company stockholders.
6. The Trust is owned by its six member Colleges and any funds remaining after claims and administration costs belong to the member Colleges.
7. The Trust is governed by a six-member Board of Directors representing each of the six-member Colleges.
8. The Trust is a long-term safety net for the inevitable changes and cycles the insurance marketplace goes through.
9. The Trust utilizes sound financial management techniques which include the investment of funds locally.
10. The Trust has paid \$6,643,329 in dividends to member Colleges and intends to pay additional dividends in future years.
11. The Trust provides members with Loss Prevention services:
 - To assist member's staff in evaluating and addressing safety concerns
 - So they can monitor major security events to assure proper protocols are followed and provide assistance as needed
 - For slip, trip and fall prevention training
 - By providing access to quarterly incident reports so members are advised of loss activity
12. The Trust has empowered various committees to ensure the pool is operated in a fair and equitable manner.
13. The Trust is monitored and audited by the Nebraska Department of Insurance to ensure that the Trust meets state laws and regulations.
14. The Trust has received no changes to financial statements and no recommendations in six Nebraska Department of Insurance examinations.
15. The Trust is dedicated to assertive litigation management to defend against frivolous or unfounded claims.
16. The Trust contracts with a professional insurance brokerage, claims administration, legal services, pool administration, actuaries, property appraisal firms and other service providers as needed to assure its proper operation.
17. The Trust ensures its members have appropriate and consistent building valuations. All buildings of the six members are inspected and appraised on a periodic basis by a professional property appraisal firm. In 2021 the Trust contracted with HCA Asset Management LLC to conduct on-site inspections and appraisals of all member properties.

RESOLUTION

To Continue Membership in the
Nebraska Community College Insurance Trust (NCCIT)

Whereas, the _____ Community College Area agreed in 2021-22 to continue its membership in the Nebraska Community College Insurance Trust for an additional three years ending June 30, 2025; and

Whereas, the purposes of the Trust, including increased coverages, improved risk management, loss prevention services, claims handling control, financial savings and ultimately the protection of the public assets of the College, all have been attained and continue to be enhanced; and

Whereas, it is the determination of the Board of Governors of the _____ Community College Area that it is in the best interests of the College and the public served by the College to continue its membership in the Nebraska Community College Insurance Trust; and

Therefore, the _____ Community College Area hereby agrees to continue its membership in the Nebraska Community College Insurance Trust for a three-year period commencing on July 1, 2025 and continuing to June 30, 2028.

Dated this ____ day of _____, 202__.

By:

Board Chair

Nebraska Community College Insurance Trust

2024-2025 Self-Insured Retention
BRIT Option



Insurance | Risk Management | Consulting

Excess Workers Compensation Statutory Limits excess of \$550,000 Midwest Employers Casualty Corporation	Excess Property \$250,000,000 excess \$100,000,000 Chubb/Bermuda	Excess Auto Physical Damage \$5,000,000 excess of \$500,000 The Hanover Insurance Company	Excess Liability \$5,000,000 Per Occurrence Including School Board Legal Liability Genesis Insurance Company (General Star Indemnity)	Excess Property \$250,000,000 Boiler & Machinery Travelers Property Casualty Company of America	Security & Privacy Liability (1 st Party Coverage Sublimits Apply for Each Member) \$1,500,000 Notified Individual Lloyds (Beazley)	\$1,000,000 Crime Travelers Casualty Insurance Company of America
\$350,000 Excess of \$200,000 BRIT	\$1.5M AAD \$250,000 Excess of \$250,000 Property BRIT	\$250,000 Excess of \$250,000 APD BRIT	\$1,900,000 Excess of \$100,000 BRIT \$1,900,000 Excess of \$100,000 BRIT \$1,900,000 Excess of \$100,000 BRIT	\$250,000 Self-Insured Retention \$25,000 Maintenance Deductible - Property 2% Wind/Hail Per Member	\$75,000 Self-Insured Retention 100 Individuals Cyber Liability	\$50,000 Self-Insured Retention Crime
Workers Compensation	Property Auto Physical Damage	General Liability Law Enforcement Liability Employee Benefits Liability	Automobile Liability School Board Legal Liability	Boiler and Machinery		

1. \$25,000 Maintenance Deductible applies per Member for Property and \$15,000 for General Liability . NOTE: For Wind/Hail losses, a Wind/Hail deductible replaces the **SELF INSURED RETENTION** and is \$250,000 or 2% of affected TIV, whichever is greater.
2. The SIR is a per occurrence retention. Only one retention applies in the event of a multiple coverage part loss.
3. \$400,000 annual aggregate applies to Flood and Earthquake in the primary \$500,000 Property Limit.
4. All liability coverages have a \$5,000,000 Excess Liability Limit.

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NORTHEAST COMMUNITY COLLEGE
TUITION/FEE/HOUSING/MEAL PLAN RATES
RECOMMENDATION FOR 2025-26
November 14, 2024

Tuition/Fees

Recommendation to increase tuition rates by \$2 per credit hour and set the following tuition rates for 2025-26:

- Resident and Border state tuition rates be set at \$110 per credit hour
- Non-resident tuition rate be set at \$153 per credit hour

Recommendation to increase Technology Fee by \$1 per credit hour and set the following fee rates for 2025-26:

- Student services fee remain at \$5 per credit hour
- Facility fee remain at \$9 per credit hour
- Technology fee be set at \$7 per credit hour

These increases represent a 1.85% increase in the tuition rate for Resident and Border State students, and a 1.32% increase in the tuition rate for Non-resident students. Total tuition and fee cost increases are 2.34% for Resident and Border students, and 1.75% for Non-resident students.

Rationale: These increases will help offset projected decreases in tuition and fee revenue due to projected decreases in credit hours for non-dual credit students.

Housing/M Meal Plans

Recommendation to increase the average housing and meal plan rates from \$4,570 to \$4,707 for 2025-2026. This represents an average housing and meal plan increase of 3.01%.

Rationale: The College incurs an annual 4% increase in the cost of meals provided by Chartwells pursuant to a contractual provision which caps the annual cost at that amount. There has been no increase in the average housing and meal plan cost since 2022-23. The College has been able to absorb the annual Chartwells increase for the last three years by reducing housing rates and increasing meal plan rates while keeping the overall cost to the student the same. An increase is needed to maintain current funding levels as we plan for necessary preventive maintenance and the replacement of equipment for the residence halls and cafeteria in the next several years.

9.3.3-11.4

2025-26 TUITION, FEES, HOUSING & MEAL PLAN RATES

Board of Governors Meeting
November 14, 2024



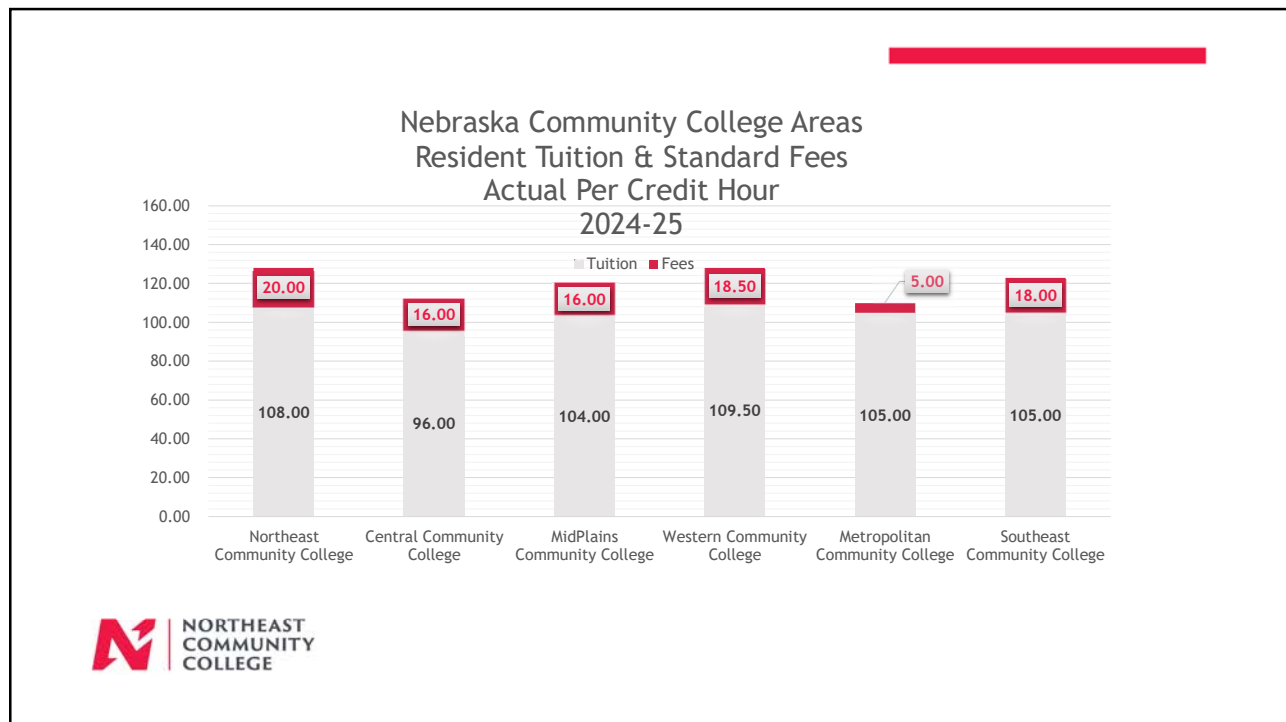
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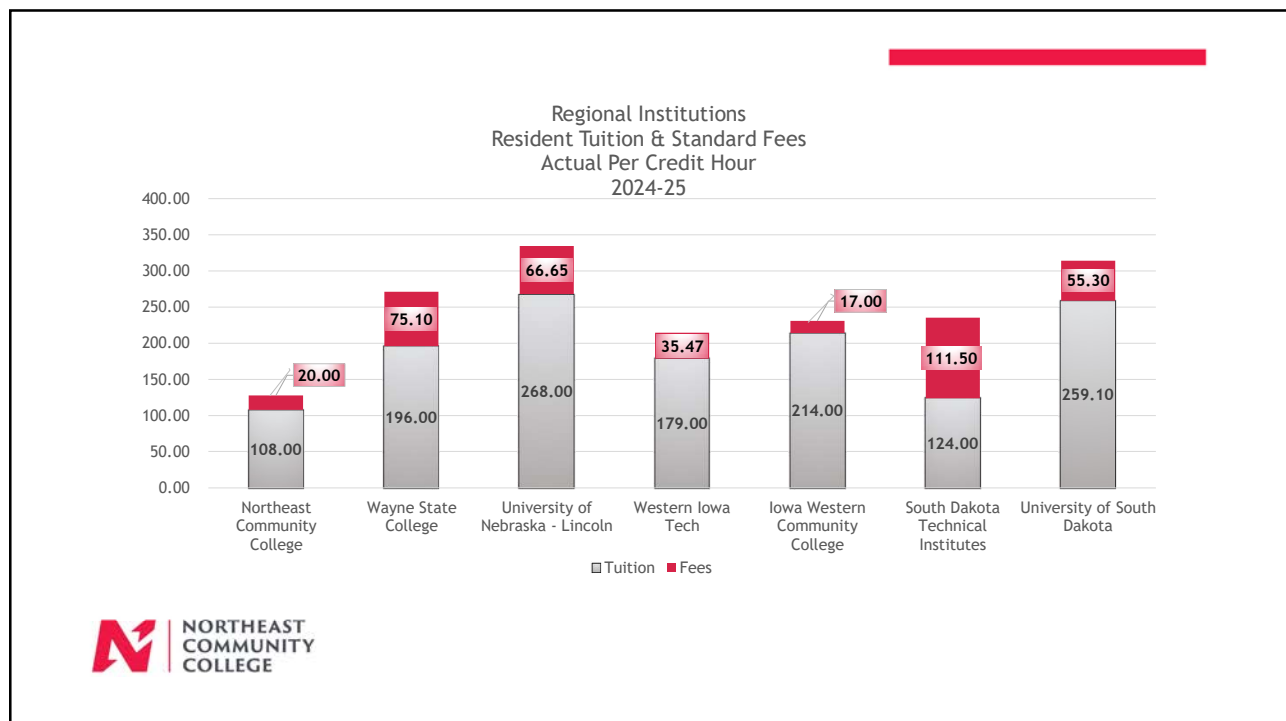
TUITION & FEES 2025-26



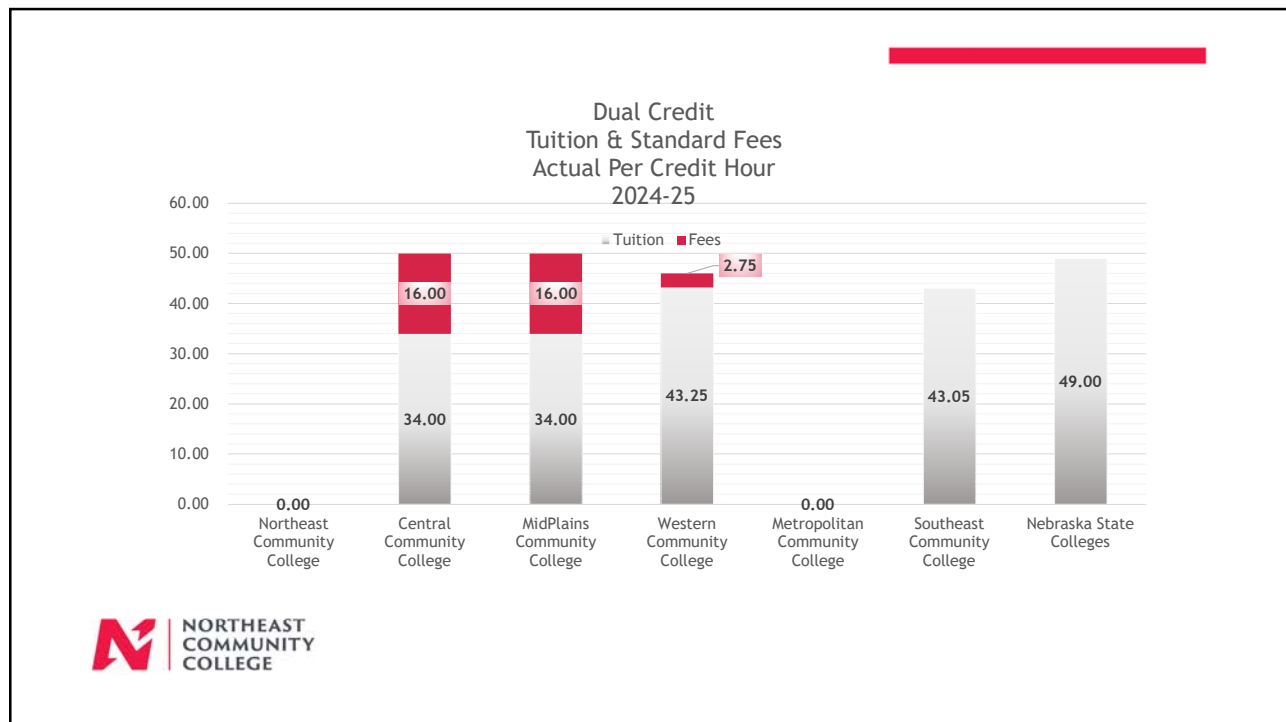
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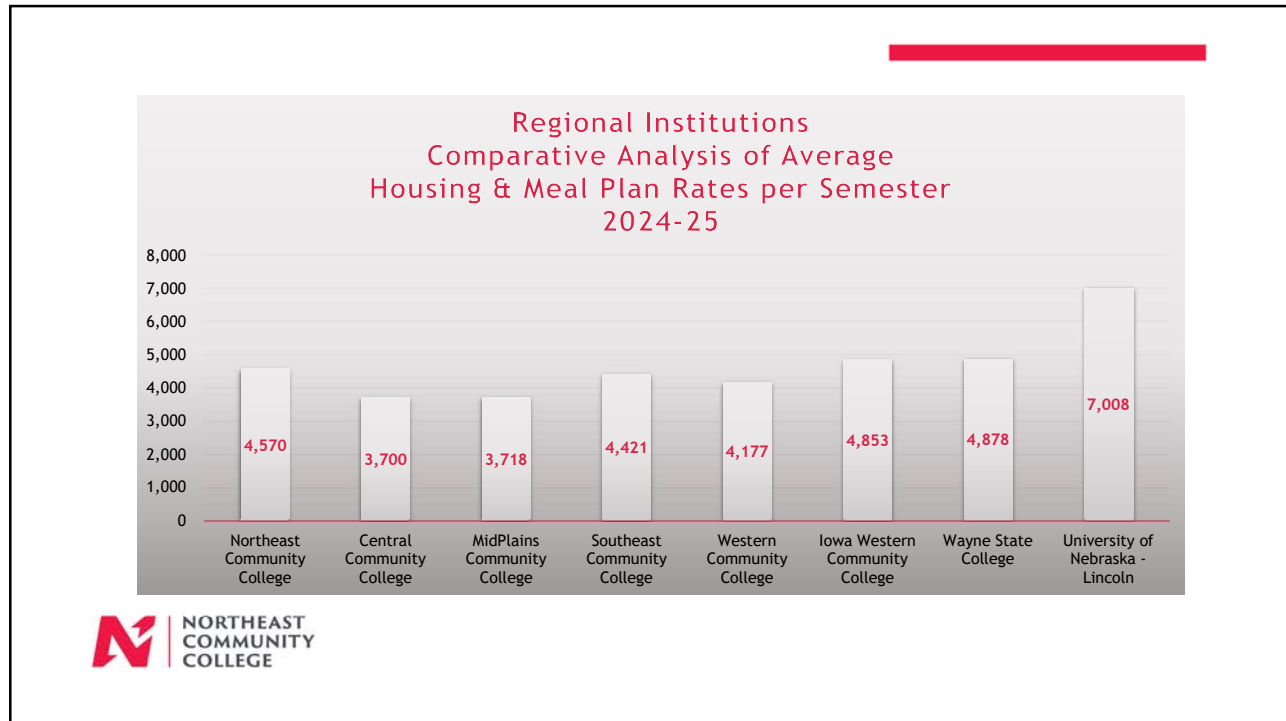
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HOUSING & MEAL PLANS

2025-26

N | NORTHEAST COMMUNITY COLLEGE

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NORTHEAST COMMUNITY COLLEGE AREA

FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors
Northeast Community College Area
Norfolk, Nebraska

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of the Northeast Community College Area as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Northeast Community College Area's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Northeast Community College Area, as of June 30, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. The financial statements of the Northeast Community College Foundation were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northeast Community College Area and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northeast Community College Area's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Northeast Community College Area's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northeast Community College Area's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 - 13 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 audits 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.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northeast Community College Area's basic financial statements. The schedules of general fund revenues - budgetary basis, schedules of general fund expenditures - budgetary basis, and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of general fund revenues - budgetary basis, schedules of general fund expenditures - budgetary basis, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the Northeast Community College Area's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Northeast Community College Area's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Northeast Community College Area's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 5, 2024

NORTHEAST COMMUNITY COLLEGE AREA MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Northeast Community College Area's (the College) annual financial report presents management's discussion and analysis of the College's financial performance, as reflected in the financial statements for the fiscal years ended June 30, 2024 and 2023. The Northeast Community College Foundation (the 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 about the Foundation.

USING THIS ANNUAL REPORT

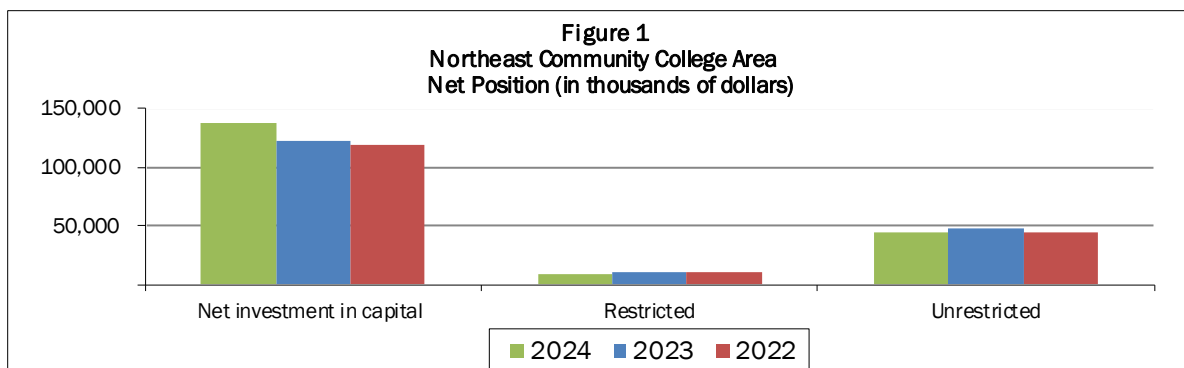
This discussion and analysis is intended to serve as an introduction to the College's basic financial statements and notes to the financial statements. The financial statements include three components: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. These components provide information on the College as a whole and present both short-term and long-term views of the College's finances.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

One of the most important questions asked about the College's finances is, "Is Northeast Community College as a whole better off as a result of the year's activities?" The "statement of net position and the statement of revenues, expenses, and changes in net position" 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 position. When the reverse occurs, the result is a decrease in net position. 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 position and changes in it. You can think of the College's net position (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 position 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

**THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION (Continued)**

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

	2024	2023	2022	% Change 2023 - 2024	% Change 2022 - 2023
Current assets	65,810	70,048	61,265	(6.05)	14.34
Noncurrent assets	<u>158,905</u>	<u>144,917</u>	<u>142,962</u>	<u>9.65</u>	<u>1.37</u>
Total assets	<u>224,715</u>	<u>214,965</u>	<u>204,227</u>	<u>4.54</u>	<u>5.26</u>
Deferred charges	<u>7</u>	<u>7</u>	<u>8</u>	<u>-</u>	<u>(12.50)</u>
Total assets and deferred outflows	<u>224,722</u>	<u>214,972</u>	<u>204,235</u>	<u>4.54</u>	<u>5.26</u>
Current liabilities	14,663	12,501	8,554	17.29	46.14
Noncurrent liabilities	<u>19,976</u>	<u>21,255</u>	<u>22,758</u>	<u>(6.02)</u>	<u>(6.60)</u>
Total liabilities	<u>34,639</u>	<u>33,756</u>	<u>31,312</u>	<u>2.62</u>	<u>7.81</u>
Deferred inflows					
Service concession agreement	<u>27</u>	<u>30</u>	<u>32</u>	<u>(10.00)</u>	<u>(6.25)</u>
Total liabilities and deferred inflows	<u>34,666</u>	<u>33,786</u>	<u>31,344</u>	<u>2.60</u>	<u>7.79</u>
Net position					
Net investment in capital assets	137,274	122,133	118,711	12.40	2.88
Restricted	7,968	11,159	10,015	(28.60)	11.42
Unrestricted	<u>44,814</u>	<u>47,894</u>	<u>44,165</u>	<u>(6.43)</u>	<u>8.44</u>
Total net position	<u>190,056</u>	<u>181,186</u>	<u>172,891</u>	<u>4.90</u>	<u>4.80</u>

Net position of the College increased by 4.90% (\$8,871 thousands) and 4.80% (\$8,295 thousands) for the fiscal years ended June 30, 2024 and 2023. The increase in net position is due to the following factors:

An increase in net investment in capital assets due to construction projects and capital assets purchased for both 2024 and 2023.

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (Continued)

A decrease in restricted net position due to building project expenses in 2024.

An increase in restricted net position due to unspent capital improvement levy in 2023.

A decrease in unrestricted net position due to an increase in personnel expenses related to the College compensation study in 2024.

An increase in unrestricted net position due to lower-than-budgeted expenses in 2023.

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

	2024	2023	2022	% Change 2023 - 2024	% Change 2022 - 2023
Operating Revenues					
Student tuition and fees	10,047	11,326	10,529	(11.29)	7.57
Scholarship allowance	(4,036)	(4,028)	(4,234)	0.20	(4.87)
Sales educational departments	820	913	829	(10.19)	10.13
Auxiliary enterprises	5,944	5,788	5,693	2.70	1.67
Other	64	66	44	(3.03)	50.00
Total operating revenues	<u>12,839</u>	<u>14,065</u>	<u>12,861</u>	<u>(8.72)</u>	<u>9.36</u>
Operating Expenses					
Personnel services	44,847	41,054	38,861	9.24	5.64
Operating expenses	18,096	16,081	18,861	12.53	(14.74)
Supplies	4,361	3,731	3,380	16.89	10.38
Travel	675	547	455	23.40	20.22
Depreciation/amortization	6,019	5,515	5,302	9.14	4.02
Total operating expenses	<u>73,998</u>	<u>66,928</u>	<u>66,859</u>	<u>10.56</u>	<u>0.10</u>
Net operating loss	<u>(61,159)</u>	<u>(52,863)</u>	<u>(53,998)</u>	<u>15.69</u>	<u>(2.10)</u>

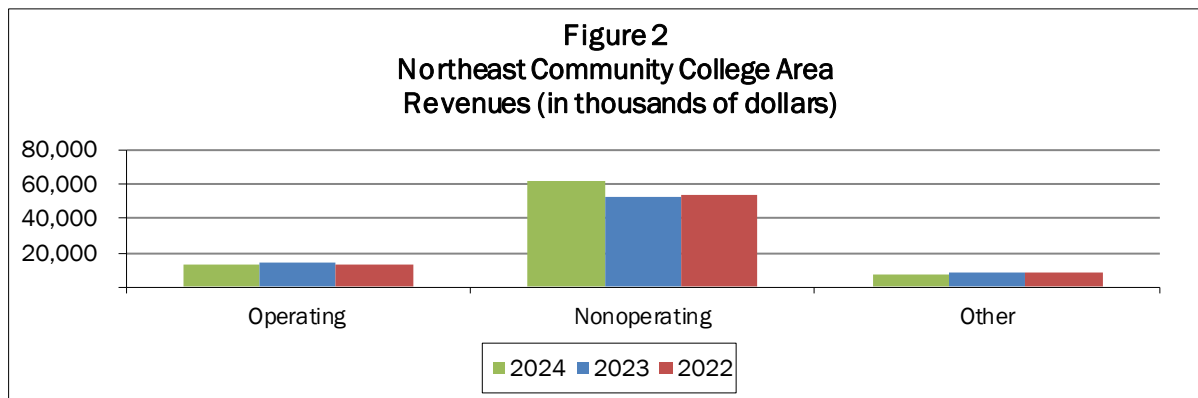
NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (Continued)

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

	2024	2023	2022	% Change 2023 - 2024	% Change 2022 - 2023
Nonoperating Revenues (Expenses)					
Federal and state aid	15,693	15,364	14,844	2.14	3.50
Property taxes	26,996	25,254	25,390	6.90	(0.54)
Grants and contracts	17,461	9,983	13,544	74.91	(26.29)
Investment income	2,236	1,388	110	61.10	1,161.82
Capital debt expenses	(394)	(425)	(454)	(7.29)	(6.39)
Other nonoperating revenue	204	566	554	(63.96)	2.17
Net nonoperating revenues (expenses)	<u>62,196</u>	<u>52,130</u>	<u>53,988</u>	<u>19.31</u>	<u>(3.44)</u>
Other Revenues					
Capital appropriations	7,709	7,054	6,623	9.29	6.51
Capital grants and gifts	124	1,974	1,974	(93.72)	-
Net other revenues	<u>7,833</u>	<u>9,028</u>	<u>8,597</u>	<u>(13.24)</u>	<u>5.01</u>
Increase in net position	8,870	8,295	8,587	6.93	(3.40)
Net Position					
Net position, beginning of year	<u>181,186</u>	<u>172,891</u>	<u>164,304</u>	<u>4.80</u>	<u>5.23</u>
Net position, end of year	<u>190,056</u>	<u>181,186</u>	<u>172,891</u>	<u>4.90</u>	<u>4.80</u>

REVENUES



NORTHEAST COMMUNITY COLLEGE AREA MANAGEMENT'S DISCUSSION AND ANALYSIS

REVENUES (Continued)

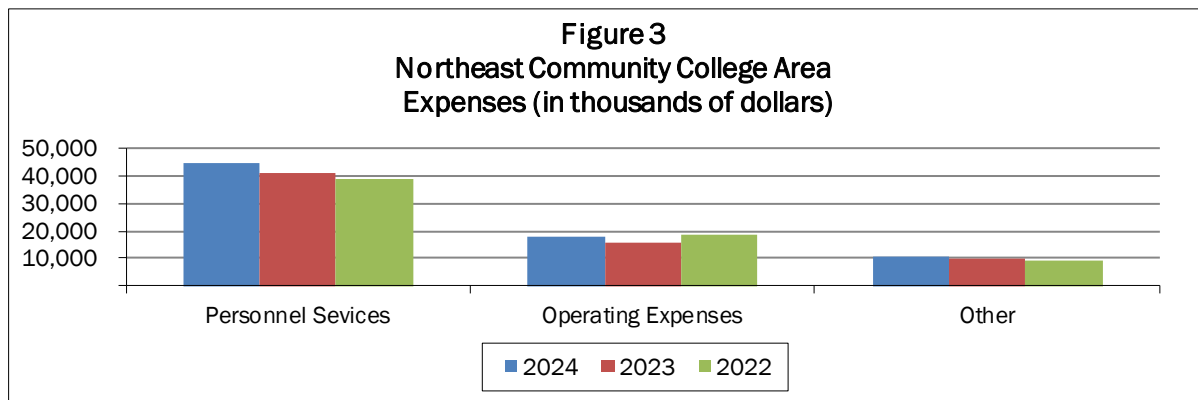
Comments regarding revenues are as follows:

Tuition and fee rates for 2023-2024 remained unchanged. Tuition and fees decreased in 2023 - 2024, due primarily to a decrease in non-early entry credit hours, and an increase in early entry credit hours. The College offered free early entry tuition in 2023-2024.

For 2023-2024, operating revenues decreased 8.70% due to a decrease in student tuition and fees, as mentioned above.

For 2023-2024, nonoperating revenues (expenses) increased 19.31% due to increases in grants and contracts, an increase in property taxes, and an increase in investment income. The increase in grants and contracts was due primarily to ARPA funding for the CDL Driving Range in South Sioux City.

EXPENSES



Expenses by functional category were as follows:

	(in thousands of dollars)		
	2024	2023	2022
Education and general			
Instruction	24,241	22,498	20,859
Academic support	8,524	8,054	7,591
Student services	5,310	4,531	3,789
Institutional support	15,442	13,794	12,720
Physical plant	6,486	5,619	5,006
Depreciation/amortization	6,019	5,515	5,173
Student financial aid	2,610	2,105	7,644
Total education and general	68,632	62,116	62,782
Auxiliary enterprises	5,366	4,812	4,079
Total expenses	<u>73,998</u>	<u>66,928</u>	<u>66,861</u>

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

EXPENSES (Continued)

Comments regarding expenses are as follows:

For fiscal year 2023 - 2024, operating expenses increased across the board. The increase was primarily the result of increases in personnel expense due to the College compensation study.

The most significant change in operating expenses for fiscal year 2022 - 2023 was in the area of student financial aid. The decrease in this category was primarily a result of the discontinued distribution of funds provided by the Higher Education Emergency Relief Fund to students.

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)

	2024	2023	2022	% Change 2023 - 2024	% Change 2022 - 2023
Cash provided by (used in):					
Operating activities	(54,554)	(47,049)	(50,242)	15.95	(6.36)
Noncapital financing activities	59,881	50,226	54,755	19.22	(8.27)
Capital and related financing activities	(12,548)	3,326	(2,548)	(477.27)	(230.53)
Investing activities	<u>12,584</u>	<u>(14,165)</u>	<u>(11,638)</u>	<u>(188.84)</u>	<u>21.71</u>
Net increase (decrease) in cash and cash equivalents	<u>5,363</u>	<u>(7,662)</u>	<u>(9,673)</u>	<u>(169.99)</u>	<u>(20.79)</u>
Cash and cash equivalents, beginning of year	<u>23,887</u>	<u>31,549</u>	<u>41,222</u>	<u>(24.29)</u>	<u>(23.47)</u>
Cash and cash equivalents, end of year	<u>29,250</u>	<u>23,887</u>	<u>31,549</u>	<u>22.45</u>	<u>(24.29)</u>

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

THE STATEMENT OF CASH FLOWS (Continued)

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

Cash provided by (used in) operating activities consists of:

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

Major expenditures of personnel services, operating expenses, assets not capitalized, and scholarship allowances.

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

State aid, property taxes for the General Fund, and nonexchange grants.

Cash provided by (used in) capital and related financing activities consists of:

Property taxes for Capital Improvement Funds, proceeds from capital campaign funds, and bond proceeds.

Major expenditures for capital construction.

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 ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2024 and 2023, the College had \$158,905 thousands and \$144,914 thousands invested in capital assets, and net of accumulated depreciation of \$60,211 thousands and \$54,988 thousands, respectively.

Depreciation charges totaled \$5,515 thousands for the current fiscal year. Details of capital assets for the fiscal year ended June 30 are as follows:

	2024	2023	2022	% Change 2023 - 2024	% Change 2022 - 2023
Land	4,483	4,116	4,116	8.91	-
Land improvements	15,925	15,925	15,557	-	2.37
Construction in progress	18,481	5,547	574	233.21	866.85
Right-to-use assets	1,387	1,171	1,305	18.45	(10.26)
Buildings	113,258	113,609	116,923	(0.31)	(2.83)
Equipment	5,370	4,545	4,482	18.15	1.41
	<u>158,905</u>	<u>144,914</u>	<u>142,957</u>	<u>9.65</u>	<u>1.37</u>

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

Major capital additions funded and the source of the resources that funded their acquisition include (in thousands of dollars) for fiscal year 2024:

Addition	Source	Amount
Equipment purchases	General operating funds and capital grants	2,385
Lifelong Learning Center	Capital Improvement Fund	604
Agriculture and Allied Health Drafting Remodel		235
Maclay	Capital Improvement Fund	9,678
Restricted Plant EDA Industrial Building	Capital Improvement Fund	1,485
SSC CDL Driving Range	Capital Improvement Fund	4,667
Capital Improvements- Norfolk	Capital Improvement Fund	3
Northeast NE Innovation Studio	Capital Improvement Fund	430
Working Capital	Capital Improvement Fund	351
Residence Life Capital Reserve	Capital Improvement Fund	247

The College has planned capital expenditures for the fiscal year ending June 30, 2025, of approximately \$15,371 thousands.

Equipment financed by the General Fund, student fees, and capital grants will total \$2,037 thousands.

Other capital construction projects of \$13,334 thousands will be financed by the Capital Improvement Fund, the Northeast Community College Foundation, and various auxiliary funds.

Debt

On June 30, 2024 and 2023, the College had \$20,223 and \$21,587 thousands, respectively, in debt outstanding. Carrying amounts including unamortized bond premium were as follows:

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

	2024	2023	2022	\$ Change 2023 - 2024	\$ Change 2022 - 2023
2019 Student Center Bonds	8,275	8,685	9,085	(410)	(400)
2020A Dormitory and Café Bonds	5,945	6,440	6,925	(495)	(485)
2020B Dormitory and Café Bonds	5,605	6,030	6,440	(425)	(410)
Unamortized Bond Premium	398	432	466	(34)	(34)
	<u>20,223</u>	<u>21,587</u>	<u>22,916</u>	<u>(1,364)</u>	<u>(1,329)</u>

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no amendments made to the original budget document for the year ended June 30, 2024.

ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE

The economic position of the Northeast Community College Area is closely tied to that of the state. LB946 specifies the state aid distribution for the community colleges. Northeast will receive 13.95% of the total, which is \$301,307 more than the previous year. Beginning in 2024 - 2025, the College will receive future fund payments from the state totaling \$29,583,377. These funds are intended to offset General Fund tax levies.

Tuition and fee rates remained unchanged for resident students and for nonresident students for the 2024 - 2025 academic year.

The College no longer levies taxes for the General Fund. The 2023 tax levy was set at 7.00 cents per \$100 of valuation. The Capital Improvement Fund 2024 tax levy was set to 2.00 cents per \$100 of valuation, unchanged from the 2023 levy.

COMPONENT UNITS

Discretely Presented Component Units

These are operations for which the College would have financial accountability, but any discretely presented component unit would have certain independent qualities as well.

The College's one discretely presented component unit is:

Northeast Community College Foundation

This entity operates similar to other not-for-profit foundations.

Complete financial statements of the component unit can be obtained from its administrative office. Addresses and other additional information about the College's discretely presented component unit are presented in the notes to the financial statements.

Blended Component Units

These are operations for which the College would have financial accountability and the blended component units are the same or substantially the same as the College or they provide services entirely to the College. A blended component unit's assets, liabilities, revenues, and expenses are blended into the College's financial statements.

The College's one blended component unit is:

Northeast Community College Facilities Corporation

NORTHEAST COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

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:

Scott Gray, Vice President of Administrative Services
Northeast Community College
801 East Benjamin Avenue
P.O. Box 469
Norfolk, NE 68701-0469
(402) 844-7036
sgray7@northeast.edu

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	29,249,877	23,883,818
Certificates of deposit	21,944,759	31,958,484
Accounts receivable (net)	2,339,129	2,569,824
Property taxes receivable	10,367,469	9,643,423
Prepaid assets	536,067	569,122
Inventories	1,373,609	1,422,131
Total current assets	<u>65,810,910</u>	<u>70,046,802</u>
Noncurrent Assets		
Cash and cash equivalents - restricted	8	3,247
Capital assets (net)	<u>158,904,631</u>	<u>144,913,659</u>
Total noncurrent assets	<u>158,904,639</u>	<u>144,916,906</u>
TOTAL ASSETS	<u>224,715,549</u>	<u>214,963,708</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges on debt refundings	<u>6,507</u>	<u>7,098</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>224,722,056</u>	<u>214,970,806</u>
LIABILITIES		
Current Liabilities		
Accounts payable	4,659,360	1,670,735
Accrued salaries	4,094,799	3,920,887
Accrued interest	196,429	210,500
Deposits held in custody for others	397,927	447,974
Unearned revenue	3,679,790	4,747,383
Current amount of long-term debt	1,408,873	1,363,873
Current amount of long-term lease payable	225,320	139,594
Total current liabilities	<u>14,662,498</u>	<u>12,500,946</u>

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
LIABILITIES (Continued)		
Noncurrent Liabilities		
Long-term debt	18,814,285	20,223,158
Long-term lease payable	<u>1,161,800</u>	<u>1,031,471</u>
Total noncurrent liabilities	<u>19,976,085</u>	<u>21,254,629</u>
 TOTAL LIABILITIES	 <u>34,638,583</u>	 <u>33,755,575</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on debt refundings	<u>27,023</u>	<u>29,725</u>
 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	 <u>34,665,606</u>	 <u>33,785,300</u>
 NET POSITION		
Net investment in capital assets	137,273,836	122,132,936
Restricted for:		
Expendable		
Scholarships and grants	6,068	6,068
Loans	7,260	7,260
Debt service	8	3,247
Capital projects	7,954,766	11,145,353
Unrestricted	<u>44,814,512</u>	<u>47,890,642</u>
 TOTAL NET POSITION	 <u>190,056,450</u>	 <u>181,185,506</u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
NORTHEAST COMMUNITY COLLEGE FOUNDATION - COMPONENT UNIT
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS	2024	2023
ASSETS		
Cash and cash equivalents	1,541,466	1,005,069
Short-term investments	49,385,688	44,813,658
Accounts receivable	204,420	198,484
Contributions receivable	333,901	207,379
Buildings and equipment (net)	<u>31,278</u>	<u>34,764</u>
 TOTAL ASSETS	 <u>51,496,753</u>	 <u>46,259,354</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	158,295	92,791
Unearned revenue	<u>225,552</u>	<u>220,367</u>
Total liabilities	<u>383,847</u>	<u>313,158</u>
 NET ASSETS		
Without donor restrictions		
Undesignated	15,685,257	13,990,199
Board designated quasi-endowments	<u>22,114,867</u>	<u>20,192,355</u>
Total without donor restrictions	<u>37,800,124</u>	<u>34,182,554</u>
 With donor restrictions		
Restricted in purpose	4,088,857	2,964,928
Restricted in perpetuity	<u>9,223,925</u>	<u>8,798,714</u>
Total with donor restrictions	<u>13,312,782</u>	<u>11,763,642</u>
 Total net assets	 <u>51,112,906</u>	 <u>45,946,196</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>51,496,753</u>	 <u>46,259,354</u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUES		
Tuition and fees	10,047,368	11,325,048
Less scholarship allowance (Note 11)	<u>(4,036,164)</u>	<u>(4,027,644)</u>
Tuition and fees net	<u>6,011,204</u>	<u>7,297,404</u>
 Sales and services of educational departments	 820,194	 912,961
Auxiliary enterprises	5,944,216	5,788,116
Other operating	<u>63,879</u>	<u>66,830</u>
Total operating revenues	<u>12,839,493</u>	<u>14,065,311</u>
 OPERATING EXPENSES		
Personnel services	44,847,739	41,053,793
Operating	18,095,660	16,081,092
Supplies	4,361,036	3,731,259
Travel	674,639	546,847
Depreciation	<u>6,018,772</u>	<u>5,515,332</u>
Total operating expenses	<u>73,997,846</u>	<u>66,928,323</u>
 OPERATING LOSS	 <u>(61,158,353)</u>	 <u>(52,863,012)</u>
 NONOPERATING REVENUES (EXPENSES)		
Governmental appropriations		
State aid	15,692,766	15,364,358
Property taxes	26,996,317	25,253,674
Governmental grants/contracts		
Federal	14,809,607	7,471,948
State	1,745,824	1,264,567
Local	268,725	253,513
Private gifts and grants	636,675	992,550
Investment income	2,235,618	1,387,930
Interest on indebtedness	(393,868)	(424,535)
Other nonoperating revenues (expenses)	<u>204,010</u>	<u>565,505</u>
Net nonoperating revenues (expenses)	<u>62,195,674</u>	<u>52,129,510</u>

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>1,037,321</u>	<u>(733,502)</u>
OTHER REVENUES, EXPENSES, GAINS, OR LOSSES		
Capital appropriations	7,709,470	7,053,717
Capital grants and gifts	<u>124,153</u>	<u>1,973,834</u>
Total other revenues, expenses, gains, or losses	<u>7,833,623</u>	<u>9,027,551</u>
INCREASE IN NET POSITION	8,870,944	8,294,049
NET POSITION, beginning of year	<u>181,185,506</u>	<u>172,891,457</u>
NET POSITION, end of year	<u><u>190,056,450</u></u>	<u><u>181,185,506</u></u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
NORTHEAST COMMUNITY COLLEGE FOUNDATION - COMPONENT UNIT
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Contributions and donations	46,645	1,342,433	1,389,078
In-kind contributions	127,285	-	127,285
Investment income (net of investment expense)	1,245,458	313,152	1,558,610
Realized and unrealized gain (loss) on investments	3,158,859	873,378	4,032,237
Other income	33,116	-	33,116
	<u>4,611,363</u>	<u>2,528,963</u>	<u>7,140,326</u>
Net assets released from restrictions	<u>979,823</u>	<u>(979,823)</u>	<u>-</u>
Total revenue, gains, and other support	<u>5,591,186</u>	<u>1,549,140</u>	<u>7,140,326</u>
EXPENSES			
Program			
Student financial support	991,138	-	991,138
Buildings, equipment, and other program support	<u>483,592</u>	<u>-</u>	<u>483,592</u>
Total program expenses	<u>1,474,730</u>	<u>-</u>	<u>1,474,730</u>
Supporting services			
Management and general	381,021	-	381,021
Fundraising	<u>117,865</u>	<u>-</u>	<u>117,865</u>
Total supporting expenses	<u>498,886</u>	<u>-</u>	<u>498,886</u>
Total expenses	1,973,616	-	1,973,616
CHANGE IN NET ASSETS	3,617,570	1,549,140	5,166,710
NET ASSETS, beginning of year	<u>34,182,554</u>	<u>11,763,642</u>	<u>45,946,196</u>
NET ASSETS, end of year	<u>37,800,124</u>	<u>13,312,782</u>	<u>51,112,906</u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
NORTHEAST COMMUNITY COLLEGE FOUNDATION - COMPONENT UNIT
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Contributions and donations	74,932	921,988	996,920
In-kind contributions	101,989	-	101,989
Investment income (net of investment expense)	1,376,328	373,834	1,750,162
Realized and unrealized gain (loss) on investments	2,044,333	504,136	2,548,469
Other income	25,048	-	25,048
	<u>3,622,630</u>	<u>1,799,958</u>	<u>5,422,588</u>
Net assets released from restrictions	<u>3,194,807</u>	<u>(3,194,807)</u>	<u>-</u>
Total revenue, gains, and other support	<u>6,817,437</u>	<u>(1,394,849)</u>	<u>5,422,588</u>
EXPENSES			
Program			
Student financial support	705,271	-	705,271
Buildings, equipment, and other program support	<u>2,926,821</u>	<u>-</u>	<u>2,926,821</u>
Total program expenses	<u>3,632,092</u>	<u>-</u>	<u>3,632,092</u>
Supporting services			
Management and general	373,977	-	373,977
Fundraising	<u>74,086</u>	<u>-</u>	<u>74,086</u>
Total supporting expenses	<u>448,063</u>	<u>-</u>	<u>448,063</u>
Total expenses	4,080,155	-	4,080,155
CHANGE IN NET ASSETS	2,737,282	(1,394,849)	1,342,433
NET ASSETS, beginning of year	<u>31,445,272</u>	<u>13,158,491</u>	<u>44,603,763</u>
NET ASSETS, end of year	<u>34,182,554</u>	<u>11,763,642</u>	<u>45,946,196</u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF CASH FLOWS - DIRECT METHOD
JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Tuition and fees	9,942,450	11,382,457
Payments for personnel services	(44,673,827)	(40,806,896)
Payments for other operating expenses	(26,824,054)	(24,590,622)
Sales and services of educational departments	1,147,775	776,227
Auxiliary enterprises	5,789,890	6,121,638
Other receipts	<u>63,879</u>	<u>66,830</u>
Net cash used in operating activities	<u>(54,553,887)</u>	<u>(47,050,366)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State aid appropriations	15,692,766	15,364,358
Property taxes - General Fund	26,491,187	25,373,093
Gifts and grants for other than capital purposes	17,529,190	9,863,659
Student loan receipts	5,480,793	5,480,793
Student loan disbursements	(5,480,793)	(5,480,793)
Other nonoperating receipts (expenses)	<u>167,677</u>	<u>(374,830)</u>
Net cash provided by noncapital financing activities	<u>59,880,820</u>	<u>50,226,280</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Property taxes - Capital Improvement Funds	7,490,554	6,955,423
Capital gifts and grants	(935,680)	5,896,533
Purchases of capital assets	(17,119,711)	(7,614,061)
Principal paid on capital debt	(1,539,582)	(1,437,191)
Interest paid on capital debt	<u>(443,923)</u>	<u>(474,223)</u>
Net cash provided by (used in) capital and related financing activities	<u>(12,548,342)</u>	<u>3,326,481</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	38,450,000	25,250,000
Interest on investments	2,570,504	1,042,109
Purchase of investments	<u>(28,436,275)</u>	<u>(40,456,715)</u>
Net cash provided by (used in) investing activities	<u>12,584,229</u>	<u>(14,164,606)</u>

NORTHEAST COMMUNITY COLLEGE AREA
STATEMENTS OF CASH FLOWS - DIRECT METHOD
JUNE 30, 2024 AND 2023

	2024	2023
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,362,820	(7,662,211)
CASH AND CASH EQUIVALENTS, beginning of year	<u>23,887,065</u>	<u>31,549,276</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>29,249,885</u></u>	<u><u>23,887,065</u></u>
RECONCILIATION TO THE BALANCE SHEETS		
Cash and cash equivalents	29,249,877	23,883,818
Cash and cash equivalents - restricted	<u>8</u>	<u>3,247</u>
	<u><u>29,249,885</u></u>	<u><u>23,887,065</u></u>
Reconciliation of Operating Loss to Net Cash Used In Operating Activities		
Operating loss	<u>(61,158,353)</u>	<u>(52,863,012)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation and amortization	6,018,772	5,515,332
Changes in operating assets and liabilities:		
Accounts receivable, net	(353,424)	(10,204)
Inventories	48,522	(65,383)
Prepaid expense	33,054	114,269
Accounts payable and accrued liabilities	939,986	222,321
Unearned revenue	<u>(82,444)</u>	<u>36,311</u>
Total adjustments	<u><u>6,604,466</u></u>	<u><u>5,812,646</u></u>
Net cash used in operating activities	<u><u>(54,553,887)</u></u>	<u><u>(47,050,366)</u></u>

See accompanying notes to financial statements.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northeast Community College Area (the 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 (the College Board) is the College's ruling body and establishes the policies 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 the Governmental Accounting Standards Board (GASB). An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. The Northeast Community College Area is not a component unit of another primary government reporting entity.

Financial statements for the College and its blended component unit are presented as of and for the fiscal years ended June 30, 2024 and 2023. The Northeast Community College Foundation is a discretely presented component unit of the College whose financial statements are as of and for the fiscal years ended June 30, 2024 and 2023.

College Foundation

The Northeast Community College Foundation (the 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. The Foundation is governed by a 19-member Board (the Board). Two members of the Board are also members of the College Board. Although the College does not control the timing or number of receipts from the Foundation, most resources and income 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. These financial statements do not contain disclosures of information of the Foundation. Complete financial statements for the Foundation can be obtained from the Administrative Offices at 801 East Benjamin Avenue, Norfolk, Nebraska, 68701.

Facilities Corporation

The Northeast Community College Facilities Corporation (the 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.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

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

Measurement Focus and Basis of Accounting

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB.

Pursuant to the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended by GASB Statement 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities - an Amendment of GASB Statement 34*, 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.

The College's financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place.

The Northeast Community College Foundation is a private nonprofit organization that reports under Financial Accounting Standards Board (FASB) standards, including FASB Accounting Standards Codification (ASC) 958-205, *Financial Reporting for Not-for-Profit Organizations*. 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.

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.

Basis of Presentation

GASB Statement 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities - an Amendment of GASB Statement 34* establishes accounting and financial reporting standards for public colleges and universities within the financial reporting guidelines of GASB 34. In accordance with this statement, the College presents statements of net position, revenues, expenses, and changes in net position, and cash flows on a college-wide basis. The objective of this statement is to enhance the understandability and usefulness of the external financial reports issued.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

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

Donated Assets and Services

Donated materials or equipment, when received, are reflected as contributions in the accompanying statements at their estimated fair market values at the date of receipt.

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

For the purposes of the statements of cash flows, the College considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Investments are recorded at fair value with the changes in the fair value of investments reported as investment income in the statements of revenues, expenses, and changes in net position. Investments are recorded at the market value as determined by quoted market prices.

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 contracts and grants, and pledges that are verifiable, measurable, and expected to be collected and available for expenditures for which the resource providers' conditions have been satisfied. An allowance for uncollectible accounts receivable is made based on management's judgment and prior collection history.

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.

Capital Assets

Capital assets are stated at cost at the 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 \$5,000 at the date of acquisition and an expected useful life of one or more years. Library books are expensed. Renovations to buildings, infrastructure, and land improvements over \$100,000 that significantly increase value or extend useful life are capitalized.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

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

Capital Assets (Continued)

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

Leases

The College adopted GASB Statement 87, *Leases*, on July 1, 2021. A lease liability and a lease asset are recognized at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying assets. The lease liability is measured at the present value of payments expected during the lease term. The lease liability is reduced as payments are made and interest expense is recognized. The leased asset is generally amortized over the term of the lease unless the useful life of the underlying asset is less. A short-term lease is a lease that at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. Short-term leases are expensed in the period incurred. Contracts that transfer ownership of the underlying assets or contain a bargain purchase option are recognized as financing contracts. The College excludes immaterial leases from the provisions of GASB 87.

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* (SBITAs), was implemented on July 1, 2022. The standard provides guidance related to accounting and financial reporting for SBITAs. The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. The College currently has no agreements that require recording a right-to-use asset and liability.

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)

Unearned Revenue

Unearned revenue is revenue received but not earned as of the end of the fiscal year and consists primarily of unearned tuition and grants.

Compensated Absences

Vacation and personal leave 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, deposits held in custody for others, service concession agreements, and notes and bonds payable. Any bond premiums or discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issue costs are expensed as incurred.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The College includes the deferred charges on bond refundings in this category. A deferred charge on bond refunding results from the difference in the carrying value of refunding debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

Net Position

The net position of the College is broken down into three categories: (1) net investment in capital assets, (2) restricted component of net position, and (3) unrestricted component of net position.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

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

Net Position (Continued)

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

The unrestricted component of net position consists of assets that do not meet the definition of restricted net position or net position invested in capital assets, net of related debt.

It is the College's policy to first use restricted components of net position prior to the use of unrestricted components of net position when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

Scholarship Allowances

Student tuition and fee revenues and certain other revenues from College charges are reported, net of scholarship allowances, in the accompanying statements of revenues, expenses, and changes in net position. 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 statements of revenues, expenses, and changes in net position. To the extent that revenues from these programs are used to satisfy tuition, fees, and other charges, the College has recorded a scholarship allowance.

Classification of Revenues and Expenses

The College presents its revenues and expenses as operating or nonoperating based on recognized definitions from GASB. 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 the 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

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

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

Classification of Revenues and Expenses (Continued)

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 position.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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.

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; however, the College has limited investments to non-negotiable certificates of deposit with maturities of less than one year.

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. The College requires that deposits in excess of any insurance limit must be collateralized by the financial institution with appropriate pledged securities to protect funds above the insurable level.

Cash deposits, primarily interest-bearing, are covered by federal depository insurance or pledged collateral of unregistered U.S. government securities held by various depositories. Pledged investments at June 30, 2024 and 2023, were in unregistered U.S. government securities and federal agency obligations held in the College's name by the custodial banks.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

On June 30, 2024 and 2023, the balance of the College's deposits, which includes checking, money market, and certificates of deposits, was \$43,892,177 and \$45,744,433, respectively. All of the bank balances for June 30, 2024 and 2023, were insured or fully collateralized.

Investments/Certificates of Deposit

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. As of June 30, 2024, the College funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAF Board of Trustees is elected from representatives of various participants in the fund. The NLAF Board of Trustees has engaged PFM Asset Management, LLC, as administrator and investment advisor. For a copy of the most recent audit report for the NLAF, contact NLAF at 1-877-667-3523 or via the NLAF website at <https://www.nlafpool.org/>.

NLAF Deposits

State law requires collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of June 30, 2024, all of the NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

The NLAF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAF. The NLAF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At June 30, 2024 and 2023, respectively, the College had \$8,744,759 and \$11,258,484 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

The College is exposed to the risks noted below in relation to its investments in the NLAf. The College does not have a policy for these risks. The following NLAf risk policies below were taken from footnotes in the NLAf audit report.

Interest Rate Risk

The NLAf investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2024, the date of the latest NLAf audit report, was 45 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2024, the NLAf limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2024, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2024.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	42.66%
A-1+	07.41%
Exempt*	49.93%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAf will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAf has no specific policy as to custodial credit risk. All of the underlying securities for the NLAf investments in repurchase agreements at May 31, 2024, the latest audit report date for the NLAf, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAf has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2024, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	13.47%
Credit Agricole Corporate & Investment Bank (NY) *	16.33%
Federal Farm Credit Bank	16.03%
Federal Home Loan Bank	27.93%
U.S. Treasury	18.08%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

Restricted Cash

Restricted cash and cash equivalents consist of the following at June 30, 2024 and 2023:

	2024	2023
Debt service and reserve funds	<u>8</u>	<u>3,247</u>

NOTE 3. PROPERTY TAX RECEIVABLE

Property taxes levied for the fiscal year ending June 30, 2024, were due December 31, 2023, and became delinquent in May and September of 2024. 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 years ended June 30, 2024 and 2023, were as follows:

	2024	2023
Assesed valuation - August 2023 and 2022	38,110,630,485.00	34,881,182,816.00
Levy in cents per \$100 of assessed valuation		
General Fund	7.0000	7.2500
Capital Improvement Fund	2.0000	2.0000
Total	<u>9.0000</u>	<u>9.2500</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. PROPERTY TAX RECEIVABLE (Continued)

The amount of uncollected property taxes at June 30, 2024 and 2023, were as follows:

	2024	2023
General Fund	8,063,262	7,558,132
Capital Improvement Fund	<u>2,304,207</u>	<u>2,085,291</u>
Total	<u><u>10,367,469</u></u>	<u><u>9,643,423</u></u>

The following amounts, which are included in the uncollected property tax amounts, were held as cash by county treasurers at June 30, 2024 and 2023:

	2024	2023
General Fund	302,007	253,751
Capital Improvement Fund	<u>86,263</u>	<u>69,910</u>
Total	<u><u>388,270</u></u>	<u><u>323,661</u></u>

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 and 2023, were as follows:

	2024	2023
Student charges (tuition, fees, books, etc.)	576,088	458,125
Federal and state nonexchange grants	1,319,267	1,336,348
Student built houses	342,400	402,320
Restricted plant Veterinary Technology Building	94,943	94,943
Wayne State College (College Center operations)	126,977	93,297
Due from Foundation for Scholarships	58,241	-
Third party scholarships	19,830	25,598
Investment income	17,223	352,109
Other	<u>26,205</u>	<u>39,870</u>
	2,581,174	2,802,610
Allowance for uncollectible accounts	<u>(242,045)</u>	<u>(232,786)</u>
Total accounts receivable, net	<u><u>2,339,129</u></u>	<u><u>2,569,824</u></u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. INVENTORIES

Inventories at June 30, 2024 and 2023, were as follows:

	2024	2023
Bookstore	520,260	579,408
Livestock and grain	368,573	311,478
Supplies	269,898	306,985
Materials - student built houses	214,878	224,260
Total	<u>1,373,609</u>	<u>1,422,131</u>

NOTE 6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Non-depreciable assets				
Land	4,116,214	366,637	-	4,482,851
Land improvements	15,925,319	-	-	15,925,319
Construction in progress	5,546,533	17,699,693	4,764,765	18,481,461
Total	<u>25,588,066</u>	<u>18,066,330</u>	<u>4,764,765</u>	<u>38,889,631</u>
Depreciable assets				
Buildings	159,681,571	4,398,128	3,063,598	161,016,101
Equipment	18,298,611	2,385,136	404,672	20,279,075
Right-of-use asset	1,556,933	419,950	-	1,976,883
Total	<u>179,537,115</u>	<u>7,203,214</u>	<u>3,468,270</u>	<u>183,272,059</u>
Less accumulated depreciation/amortization				
Buildings	46,072,518	4,266,051	2,580,040	47,758,529
Equipment	13,753,136	1,543,139	387,508	14,908,767
Right-of-use asset	385,868	203,895	-	589,763
Total	<u>60,211,522</u>	<u>6,013,085</u>	<u>2,967,548</u>	<u>63,257,059</u>
Capital assets, net	<u>144,913,659</u>	<u>19,256,459</u>	<u>5,265,487</u>	<u>158,904,631</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (Continued)

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Non-depreciable assets				
Land	4,116,214	-	-	4,116,214
Land improvements	15,557,110	368,209	-	15,925,319
Construction in progress	573,671	6,120,256	1,147,394	5,546,533
Total	<u>20,246,995</u>	<u>6,488,465</u>	<u>1,147,394</u>	<u>25,588,066</u>
Depreciable assets				
Buildings	158,950,638	730,933	-	159,681,571
Equipment	17,190,699	1,402,098	294,186	18,298,611
Right-of-use asset	1,556,933	-	-	1,556,933
Total	<u>177,698,270</u>	<u>2,133,031</u>	<u>294,186</u>	<u>179,537,115</u>
Less accumulated depreciation/amortization				
Buildings	42,028,085	4,044,433	-	46,072,518
Equipment	12,708,508	1,328,708	284,080	13,753,136
Right-of-use asset	251,739	134,129	-	385,868
Total	<u>54,988,332</u>	<u>5,507,270</u>	<u>284,080</u>	<u>60,211,522</u>
Capital assets, net	<u>142,956,933</u>	<u>3,114,226</u>	<u>1,157,500</u>	<u>144,913,659</u>

NOTE 7. ACCRUED SALARIES

Accrued salaries for the fiscal years ended June 30, 2024 and 2023, were composed of the following:

	2024	2023
Accrued salaries	2,408,333	2,155,828
Accrued compensated absences	<u>1,686,466</u>	<u>1,765,059</u>
	<u>4,094,799</u>	<u>3,920,887</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT

Long-term debt consisted of the following on June 30, 2024:

On August 21, 2019, the College issued \$9,475,000 in Limited Tax and Facilities Revenue Bonds, Series 2019. The proceeds of the bond issue were used for construction costs of the student center addition. Principal is due annually on July 15 in varying amounts beginning July 15, 2022, and ending July 15, 2040. Bonds bear interest at the rate of 2.00 - 3.00 percent. Payments of principal and interest are to be paid by facility fees. The bonds are backed by the taxing ability of the College if there is a shortfall.

On July 23, 2020, Northeast Community College issued, at par, \$7.415 million of limited tax and facilities revenue bonds for the purpose of refunding \$7.42 million of then-outstanding 2014 limited tax and facilities revenue bonds. The 2020A bonds bear an interest rate of 0.80 - 2.00 percent, with the final payment due July 15, 2034. The refunded 2014 bonds carried an interest rate of 0.45 - 3.726 percent, with the final payment due July 15, 2034.

On August 12, 2020, Northeast Community College issued, at par, \$6.865 million of limited tax and facilities revenue bonds for the purpose of refunding \$7.02 million of then-outstanding 2015 and 2015A limited tax and facilities revenue bonds. The 2020B bonds bear an interest rate of 1.05 - 2.00 percent, with the final payment due July 15, 2035. The refunded 2015 and 2015A bonds carried an interest rate of 0.35 - 3.50 percent, with the final payment due July 15, 2035.

Long-term debt activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
<u>Limited Tax and Facilities Revenue Bonds</u>					
2020A dormitory and dining facilities bonds	6,440,000	-	495,000	5,945,000	505,000
2020B dormitory and dining facilities bonds	6,030,000		425,000	5,605,000	450,000
2019 student center bonds	<u>8,685,000</u>	<u>-</u>	<u>410,000</u>	<u>8,275,000</u>	<u>420,000</u>
Total bonds payable	21,155,000	-	1,330,000	19,825,000	1,375,000
Unamortized bond premium (discount)	<u>432,031</u>	<u>-</u>	<u>33,873</u>	<u>398,158</u>	<u>33,873</u>
Total long-term debt	<u>21,587,031</u>	<u>-</u>	<u>1,363,873</u>	<u>20,223,158</u>	<u>1,408,873</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (Continued)

Long-term debt activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
<u>Limited Tax and Facilities</u>					
<u>Revenue Bonds</u>					
2020A dormitory and dining facilities bonds	6,925,000	-	485,000	6,440,000	495,000
2020B dormitory and dining facilities bonds	6,440,000		410,000	6,030,000	425,000
2019 student center bonds	<u>9,085,000</u>	<u>-</u>	<u>400,000</u>	<u>8,685,000</u>	<u>410,000</u>
Total bonds payable	22,450,000	-	1,295,000	21,155,000	1,330,000
Unamortized bond premium (discount)	<u>465,904</u>	<u>-</u>	<u>33,873</u>	<u>432,031</u>	<u>33,873</u>
Total long-term debt	<u>22,915,904</u>	<u>-</u>	<u>1,328,873</u>	<u>21,587,031</u>	<u>1,363,873</u>

Maturities on long-term debt for the succeeding years are estimated as follows:

Years Ending June 30,	Dormitory and Student Facilities Revenue Bonds		Total
	Principal	Interest	
2025	1,375,000	412,722	1,787,722
2026	1,405,000	383,737	1,788,737
2027	1,435,000	356,628	1,791,628
2028	1,460,000	330,185	1,790,185
2029	1,450,000	307,005	1,757,005
2030 - 2034	7,755,000	1,103,860	8,858,860
2035 - 2039	4,315,000	336,874	4,651,874
2040	630,000	9,450	639,450
	<u>19,825,000</u>	<u>3,240,461</u>	<u>23,065,461</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. UNEARNED REVENUES

Unearned revenues for the fiscal years ended June 30, 2024 and 2023, were comprised of the following:

	2024	2023
Current		
Unearned grant revenue	3,512,721	4,494,988
Unearned tuition and fees	130,329	225,234
Unearned rent	36,740	27,161
Total current unearned revenue	<u>3,679,790</u>	<u>4,747,383</u>

NOTE 10. 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 full time and enrolled in the College retirement plan are eligible. Program participation terms are determined at the discretion of the President.

The following is a summary of the activity in the fund designated for retirement of these commitments:

	2024	2023
Assets		
Cash	<u>-</u>	<u>-</u>
Liability - stipends due participants	<u>-</u>	<u>-</u>
Fund Balance		
Beginning fund balance	-	-
Transfers in (out)	-	7,971
Approved retiree stipends	<u>-</u>	<u>(7,971)</u>
Ending fund balance	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>-</u>	<u>-</u>

NOTE 11. 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

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 11. SCHOLARSHIP ALLOWANCES (Continued)

Scholarship allowances for fiscal year ended June 30, 2024 and 2023, were as follows:

	2024	2023
Tuition and fees	4,036,164	4,027,644
Bookstore	268,684	228,089
Total scholarship allowances	<u>4,304,848</u>	<u>4,255,733</u>

NOTE 12. EXPENSES BY FUNCTIONAL CATEGORY

Expenses for the financial statements are presented by natural classifications (personnel services, operating expense, travel, and expensed capital assets). Both National Association of College and University Business Officers (NACUBO) and GASB have suggested that for historical purposes expenses also be presented by functional classifications.

Expenses by functional classification for the fiscal years ended June 30, 2024 and 2023, are as follows:

	2024	2023
Education and general		
Instruction	24,240,744	22,497,598
Academic support	8,524,049	8,054,298
Student services	5,309,581	4,531,477
Institutional support	15,442,191	13,793,999
Physical plant	6,486,112	5,619,335
Depreciation/amortization	6,018,772	5,515,332
Student financial aid	2,610,018	2,104,699
Total education and general	<u>68,631,467</u>	<u>62,116,738</u>
Auxiliary enterprises	<u>5,366,379</u>	<u>4,811,585</u>
Total expenses	<u>73,997,846</u>	<u>66,928,323</u>

NOTE 13. LEASE AGREEMENTS

The College has the following leases accounted for as finance leases in accordance with the provisions of GASB Statement 87, *Leases* (Note 1):

	Inception	Maturity	Monthly Payment	Lease Liability Balance 2024	2023
West Point building	4-2020	3-2035	9,000	945,510	1,014,545
Office equipment	9-2020	9-2025	6,274	85,961	156,520
Softball field	9-2023	8-2028	8,333	355,650	-
Total				<u>1,387,121</u>	<u>1,171,065</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 13. LEASE AGREEMENTS (Continued)

	Inception	Maturity	Monthly Payment	Lease Liability Balance 2024	2023
Current				225,321	139,594
Long-term				<u>1,161,800</u>	<u>1,031,471</u>
Total				<u>1,387,121</u>	<u>1,171,065</u>

TaHa Zouka

Terms of a right-to-use asset between the College and TaHa Zouka Park require monthly lease payments of \$7,709. The lease includes a \$12,500 annual payment for turf replacement. The initial lease term is 5 years with no renewal options. The facility is used primarily for softball/baseball athletic activities. The terms include provisions for charges for usage in excess of certain allowances.

West Point Building

Terms of a lease agreement between the College and the City of West Point, Nebraska (the City) require monthly lease payments of \$9,000. The leased property includes a new 16,000 square foot facility completed in 2019, and other facilities previously leased from the City. The initial payment is subject to adjustment every two years for increases in certain operation and maintenance costs. The initial lease term is 15 years with two five-year automatic renewals. However, either party may terminate the lease prior to the renewals with six months notice, therefore the lease term is computed as 15 years. The facility is used primarily for education related to businesses and industrial career training. The College is responsible for utilities in addition to the lease payment.

Office Equipment

A master lease agreement with Capital Business Systems, Inc., includes various items of listed equipment including printers and copiers. The terms include provisions for charges for usage in excess of certain allowances. The master lease term is 60 months with amendments as equipment is added or otherwise changed.

There were no material contingent or sublease amounts relating to the above leases for the years then ended June 30, 2024 or 2023. The College uses a 4% implicit interest rate to compute present value at inception of the leases since no rate is specified in the contracts. Amortization on leased (right-to-use) assets is provided for based on the asset value at inception of leases over the lease terms. Amortization expense was \$203,895 for the year ended June 30, 2024, and \$134,129 for the year ended June 30, 2023.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 13. LEASE AGREEMENTS (Continued)

Office Equipment (Continued)

Amounts relating to leases are reflected in the financial statements as right-to-use assets and lease liabilities. Future lease payments on lease classified as right-to-use assets are as follows:

Years Ending June 30,	Principal	Interest	Total
2025	225,320	50,464	275,784
2026	170,601	42,446	213,047
2027	164,515	35,985	200,500
2028	171,217	29,283	200,500
2029	99,683	23,734	123,417
Thereafter	555,785	65,215	621,000
Total	<u>1,387,121</u>	<u>247,127</u>	<u>1,634,248</u>

NOTE 14. 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 be made by eligible employees at an optional rate of 7.5%, 8.5%, or 9.5% of compensation. These contributions are matched by the College. Contributions begin following the first day of employment and are mandatory for eligible staff. Employees are immediately vested in all contributions and earnings on those contributions.

The College's total payroll, covered payroll, contributions, and contributions as a percentage of total payroll for the years ended June 30, 2024 and 2023, are as follows:

	2024	2023
Total payroll	34,724,691	32,513,034
Covered payroll	27,991,481	25,648,798
Employer contributions	2,478,226	2,175,350
Employer contributions as a percentage of covered payroll	8.85%	8.48%

NOTE 15. COMMITMENTS

As of June 30, 2024 and 2023, the College had commitments of \$20,919,428 and \$9,850,682, respectively, with respect to incomplete construction contracts. Encumbrances amounted to \$23,507,822 on June 30, 2024, and \$11,873,433 on June 30, 2023.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 16. RELATED PARTIES

The College is the beneficiary of the 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 the years ended June 30, 2024 and 2023. The 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, 2024 and 2023, the Foundation distributed \$1,489,737 and \$3,725,079, respectively, to the College for both restricted and unrestricted purposes. The distributions during the year ended June 30, 2024, include \$124,153 for the Agriculture and Water Center of Excellence, \$458,809 for salary reimbursement and College support services, \$43,998 for equipment, \$784,197 for scholarships, and \$78,580 for various program support.

On June 30, 2024 and 2023, the balance owed by the Foundation to the College was \$58,241 and \$- 0 -, respectively.

NOTE 17. 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 18. 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 (the 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 18. 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 College may be assessed for additional costs.

In May 2024, the Board of Directors of the Trust declared a dividend of \$40,929 to be used as an offset to total contributions for the year ended June 30, 2024. The College anticipates no future liabilities for additional incurred losses for all previous years.

NOTE 19. SEGMENT DISCLOSURE

The College issued the 2012 series revenue bonds to construct an addition to the dormitory complex for student living. These bonds were retired in 2020. The College issued the 2014, 2015, and 2015A Limited Tax and Facilities Revenue Bonds for additional dorm and dining facilities. These bonds were retired in 2021. The College issued the 2020A and 2020B Limited Tax and Facilities Revenue bonds to refund the 2014, 2015, and 2015A issues. These bonds are backed by the revenues of the College's housing and student facilities as well as the College's tax authority.

Identifiable segment information related to the associated activities is as follows:

	Student Life Facilities	
	2024	2023
<u>Condensed Statements of Net Position</u>		
Assets		
Current assets	5,386,161	4,774,432
Capital assets	<u>20,784,410</u>	<u>21,527,578</u>
Total assets	<u>26,170,571</u>	<u>26,302,010</u>
Liabilities		
Current liabilities	1,133,151	1,289,179
Noncurrent liabilities	<u>10,838,111</u>	<u>11,818,224</u>
Total liabilities	<u>11,971,262</u>	<u>13,107,403</u>
Net position		
Invested in capital assets,		
net of related debt	8,966,185	8,764,240
Unrestricted	<u>5,233,124</u>	<u>4,430,367</u>
Total net position	<u>14,199,309</u>	<u>13,194,607</u>

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 19. SEGMENT DISCLOSURE (Continued)

	<u>Student Life Facilities</u>	
	2024	2023
<u>Condensed Statements of Revenues,</u>		
<u>Expenses, and Changes in Net Position</u>		
Operating revenues (pledged against bonds)	3,710,798	3,495,787
Depreciation expense	(745,279)	(706,494)
Other operating expense	<u>(1,540,413)</u>	<u>(1,463,865)</u>
Operating income (loss)	1,425,106	1,325,428
Nonoperating revenue (expense)		
Other nonoperating revenue (expense)	(240,091)	(602,294)
Investment income	1,082	-
Interest expense	<u>(181,395)</u>	<u>(191,287)</u>
Change in net position	1,004,702	531,847
Beginning net position	<u>13,194,607</u>	<u>12,662,760</u>
Ending net position	<u><u>14,199,309</u></u>	<u><u>13,194,607</u></u>
<u>Condensed Statements of Cash Flows</u>		
Net cash provided by (used in):		
Operating activities	2,317,825	1,612,770
Capital and related financing activities	<u>(1,719,969)</u>	<u>(1,119,480)</u>
Net increase	597,856	493,290
Beginning cash and cash equivalents	<u>4,758,630</u>	<u>4,265,340</u>
Ending cash and cash equivalents	<u><u>5,356,486</u></u>	<u><u>4,758,630</u></u>

NOTE 20. 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.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO FINANCIAL STATEMENTS

NOTE 21. SERVICE CONCESSION AGREEMENT

In July 2012, the College entered into a contract with an outside vendor to provide food services for the student cafeteria through June 2032. The vendor has the exclusive right to provide and manage the College's food service programs and convenience store. The contract has been amended annually and the agreement dated July 2015 included a provision for the vendor to provide \$1,500,000 in capital contributions to the College in addition to the \$650,000 contributed from July 2012 - June 2015. The contract is accounted for as a service concession arrangement on a prospective basis from July 2015. In April 2019, the contract was amended to end June 2028 and rates were adjusted. As part of this amendment, the College agreed to pay \$1,310,951 of the maintenance liability.

In addition to the fixed payments, the vendor will pay the College commissions of 12% on certain other sales from the facility. The vendor is required to operate and maintain the facility and the College is responsible for certain maintenance costs in accordance with contract provisions. The contract requires repayment by the College to the vendor if terminated early based on amortized levels over the contract term. The cafeteria is reported as capital asset by the College with a carrying amount of \$8,789,369 as of June 30, 2024. The College reports a maintenance liability of \$- 0 - and \$- 0 - as of June 30, 2024 and 2023, respectively, equal to the estimated present value of the College's contractual obligations for maintenance, pursuant to the service concession arrangement.

NOTE 22. SUBSEQUENT EVENT

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 5, 2024, 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, 2024 AND 2023

	2024	2023
State aid	15,677,501	15,348,240
Property taxes	26,996,317	25,253,674
Tuition and fees	7,845,312	9,068,346
Other income	1,549,210	1,809,086
(Add to)/use cash reserves	3,851,149	(24,862)
Subtotal General Fund Revenues	<u>55,919,489</u>	<u>51,454,484</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 the Northeast Community College Area as reported by the County Assessor in late August 2023 for use in property tax revenue for June 30, 2024, was \$38,110,630,485. The General Fund property tax rate for June 30, 2024, is 7.2500 cents per \$100 of valuation.

The property valuation for the Northeast Community College Area as reported by the County Assessor in late August 2022 for use in property tax revenue for June 30, 2023, was \$34,881,182,816. The General Fund property tax rate for June 30, 2023, is 7.2500 cents per \$100 of valuation.

NORTHEAST COMMUNITY COLLEGE AREA
SCHEDULES OF GENERAL FUND
EXPENDITURES - BUDGETARY BASIS
YEARS ENDED JUNE 30, 2024 AND 2023

Program Classification Structure	2024	2023
1 Instruction		
Personnel services	17,848,419	16,754,625
Operating expenses	967,710	926,221
Supplies and materials	1,160,260	893,569
Travel	288,554	290,372
Capital outlay	1,165,822	455,631
	<u>21,430,765</u>	<u>19,320,418</u>
4 Academic Support		
Personnel services	6,743,858	6,382,582
Operating expenses	1,241,379	1,055,379
Supplies and materials	158,804	350,457
Travel	113,449	86,927
Capital outlay	41,990	10,000
	<u>8,299,480</u>	<u>7,885,345</u>
5 Student Services		
Personnel services	3,222,901	3,062,995
Operating expenses	1,220,085	1,045,657
Supplies and materials	222,071	169,879
Travel	63,035	70,642
Capital outlay	-	7,624
	<u>4,728,092</u>	<u>4,356,797</u>
6 Institutional Support		
Personnel services	9,176,446	7,978,588
Operating expenses	5,053,858	5,117,002
Supplies and materials	253,189	361,208
Travel	167,879	129,692
Capital outlay	32,368	31,425
	<u>14,683,740</u>	<u>13,617,915</u>

NORTHEAST COMMUNITY COLLEGE AREA
SCHEDULES OF GENERAL FUND
EXPENDITURES - BUDGETARY BASIS
YEARS ENDED JUNE 30, 2024 AND 2023

Program Classification Structure	2024	2023
7 Physical Plant Operation		
Personnel services	4,088,056	3,535,067
Operating expenses	1,814,250	2,118,429
Supplies and materials	673,740	448,603
Travel	2,140	2,572
Capital outlay	117,284	97,284
	<u>6,695,470</u>	<u>6,201,955</u>
8 Scholarships		
Operating expenses	2,687	-
Travel	7,660	-
Student Aid Expense	71,595	72,054
	<u>81,942</u>	<u>72,054</u>
Grand Total for College		
Personnel services	41,079,680	37,713,857
Operating expenses	10,299,969	10,262,688
Supplies and materials	2,468,064	2,223,716
Travel	642,717	580,205
Capital outlay	1,357,464	601,964
Student aid expense	71,595	72,054
Total expenditures	<u>55,919,489</u>	<u>51,454,484</u>

The basis used to present expenditures in this schedule is the same as that used in the College's General Fund budget and 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, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-Recipients	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Direct Payments				
Soil and Water Conservation	10.902		102,560	130,261
Urban and Acreage Conservation	10.912			6,344
Ag Workforce Training	10.310			45,162
Veterinary Technicians Large Animal	10.336			104,628
Rural Business Development	10.351		-	164,491
Total U.S. Department of Agriculture			102,560	450,886
<u>U.S. Department of Commerce Economic Development Administration</u>				
Direct payments				
American Rescue Plan Act BBBBRC NOFO Economic Adjustment Assistance	11.307		-	225,543
<u>U.S. Department of Education</u>				
Direct payments				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063			4,646,557
Federal Direct Student Loans	84.268			4,604,911
Federal Supplemental Educational Opportunity Grants	84.007			70,818
Federal Work Study Program	84.033		-	50,333
Total Student Financial Assistance Cluster			-	9,372,619
TRIO Student Support Services	84.042A			261,003
Pass-Through Nebraska State Department of Education				
Adult Education - Basic Grants to States	84.002	20-2AEF-06-00- 943000	-	470,642
Career and Technical Education - Basic Grants to States	84.048	20-6701-00-60- 943000	-	290,885
Total U.S. Department of Education			-	10,395,149

NORTHEAST COMMUNITY COLLEGE AREA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-Recipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Pass-Through the Nebraska Department of Health and Human Services Public Health Emergency	93.354	70478 Y3	-	<u>61,881</u>
<u>U.S. Department of Labor</u>				
Pass-Through Central Community College Apprenticeship USA Grants	17.285	7012263026- NEABA	-	<u>402,152</u>
<u>U.S. Department of Treasury</u>				
Pass-Through Nebraska's Coordinating Commission for Postsecondary Ed American Rescue Plan Act State/Local Fiscal Recovery	21.027	48697114 48697142 83414306	-	<u>7,571,237</u>
Pass-Through the Board of Regents of the University of Nebraska American Rescue Plan Act State/Local Fiscal Recovery	21.027	36-0130-3005- 202	-	<u>204,709</u>
Total U.S. Department of Treasury			-	<u>7,775,946</u>
<u>Federal Emergency Management Agency</u>				
Pass-Through Nebraska Emergency Management Agency State and Local Cybersecurity	97.137		-	<u>20,000</u>
<u>National Science Foundation</u>				
Direct payments Education and Human Resources	47.076		-	<u>74,913</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>102,560</u>	<u>19,406,470</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

NORTHEAST COMMUNITY COLLEGE AREA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Northeast Community College Area under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATE

The College did not elect to use the 10% de minimis cost rate allowed under the Uniform Guidance.



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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

To the Board of Governors
Northeast Community College Area
Norfolk, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business type activities and the discretely presented component unit of the Northeast Community College Area, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Northeast Community College Area's basic financial statements, and have issued our report thereon dated November 5, 2024. The financial statements of the Northeast Community College Foundation (the Foundation) were not audited in accordance with *Governmental Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northeast Community College Area's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Northeast Community College Area's internal control. Accordingly, we do not express an opinion on the effectiveness of the Northeast Community College Area's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 5, 2024



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Governors
Northeast Community College Area
Norfolk, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited the Northeast Community College Area's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Northeast Community College Area's major federal programs for the year ended June 30, 2024. The Northeast Community College Area's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Northeast Community College Area complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Northeast Community College Area and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Northeast Community College Area's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to the Northeast Community College Area's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Northeast Community College Area's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Northeast Community College Area's compliance with the requirements for each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Northeast Community College Area's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Northeast Community College Area's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Northeast Community College Area's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole+Company, LLP

O'Neill, Nebraska
November 5, 2024

NORTHEAST COMMUNITY COLLEGE AREA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified ☐ Yes ☒ None reported

Noncompliance matter to the financial statements disclosed: ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): ☐ Yes ☒ No

Identification of major programs:

CFDA No.

Student Financial Assistance Custer 84.063/84.007/
84.033/84.268

American Rescue Plan Act State/
Local Fiscal Recovery 21.027

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

SECTION II. FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

NORTHEAST COMMUNITY COLLEGE AREA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

NORTHEAST COMMUNITY COLLEGE AREA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

There were no findings for the year ended June 30, 2023.