



FORM

Federal Compliance Filing by Institutions

Effective September 1, 2018 – August 31, 2019

This document outlines the information institutions should provide as part of their comprehensive evaluation. Institutions should answer the questions below and provide supporting documentation where necessary. A list of required and optional appendixes is provided at the end of the document. Please keep answers brief and succinct, and only provide information in the appendixes that is specifically requested.

The institution should refer to the [Federal Compliance Overview](#) in completing this form. The overview document identifies applicable HLC policies and provides an explanation of each requirement.

Note that some federal requirements are related to the Criteria for Accreditation or Assumed Practices. This document identifies those related Criteria and Assumed Practices so that the institution may cross-reference any material it prepares to address them. The document also provides cross-references to the Code of Federal Regulations; while these cross-references will provide context for HLC's requirements, it is important that institutions write to HLC's requirements and not to the federal regulations cited.

Submission Instructions

This form and all appendixes should be uploaded as a single PDF file in the Forms section of the Assurance System no later than the institution's lock date, unless otherwise noted. The PDF file should include section headings and bookmarks, with titles, for navigation.

Institution name: **Southeastern Illinois College**

Main contact in the financial aid office: **Michelle Metten**

Number of staff members in the financial aid office: **3**

Identify when the last U.S. Department of Education training for the staff of the financial aid office occurred: **Federal Student Aid Training Conference held in Atlanta, GA, November 27-30, 2018. Director also participates in FSA Coach online trainings held throughout the year.**

Various state trainings include: SFA Audit Seminar, July 9-11, 2018; PowerFAIDS Training, May 15-19, 2017; ILASFAA Conference, April 5-7, 2017; ILASFAA Executive Board Conference, May 18-20, 2016; ILASFAA Conference, April 6-8, 2016; ILASFAA Conference, April 8-10, 2015; ILASFAA Conference, April 10-12, 2013; and ILASFAA Conference, February 15, 2013.

Assignment of Credits, Program Length and Tuition

1. Complete the [Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours](#). Submit the worksheet and the attachments listed in it as **Appendix A**.
2. What is the length in semester or quarter hours or other applicable units of each of the institution's degree programs? Institutions offering programs at a single degree level may be able to identify a specific number of semester or quarter hours to which all their programs conform; institutions with programs at different degree levels may need to expand their answer, and if so should include a list in Part A, Section 1 of the *Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours* (Appendix A).

Southeastern Illinois College (SIC) offers degrees in Associate in Arts, Associate in Fine Arts in Art, Associate in Fine Arts in Music and Theatre, Associate in Fine Arts in Theatre, Associate in Science, Associate in Engineering Science, Associate in Applied Science, and Associate in Liberal Studies. An associate degree is an award for the satisfactory completion of a curriculum of no less than 62 or more than 68 semester credits. The length of all degree programs is compliant with Section 1501.302.3 of the Administrative Rules of the Illinois Community College Board (ICCB). The maximum number of credit hours allowed by the ICCB is 72 semester credits for an Associate in Applied Science unless licensing or regulatory agencies for the program require additional credits.

3. Are there any differences in tuition for specific programs?

☐ Yes

☒ No

If so, please identify the programs and explain the rationale for the difference in tuition.

For more information see Federal Requirements 34 CFR §602.16(a)(1)(viii), 34 CFR §602.24(f), 34 CFR §600.2, and 34 CFR §668.8(k) and (l).

Related HLC Requirements: Core Component 3.A. and Assumed Practice B.1.

Institutional Records of Student Complaints

4. What is the institution's process for handling student complaints?

Southeastern Illinois College is committed to providing a prompt and equitable means of resolving student complaints against actions and decisions taken by the college and its employees. Student grievances may

involve administrative and disciplinary matters or discrimination. Grievances, other than those involving sexual harassment or discrimination charges, are through the regular line of authority.

5. Provide the institution's complaint policy and procedure and the web address where the public can find this information. Enter this information in the space below or attach as **Appendix B**.

The college has policies for specific complaints and grievances which can be found on the college's website at http://www.sic.edu/files/uploads/global/Policies/Student_Grievance_Procedures.pdf.

A student may elect to pursue a grievance if he or she believes a college decision or action has adversely affected his or her status, rights, or privileges as a student. A student may address an informal grievance with the faculty or staff member, as appropriate to the concern, within 10 business days after the incident has occurred. If the grievance is not resolved, the student may initiate a formal grievance by appealing to the supervisor of the faculty or staff member in writing within 10 business days after the initial meeting with the faculty or staff member involved. The supervisor receiving the grievance has 10 business days to report, investigate and render a decision. Any unresolved grievance can be processed through the college's administrative structure up to the appropriate Executive Dean/Vice President, if necessary, who shall then render a decision deemed final and conclusive.

Academic/grade appeals are considered a special category of student grievance. Normally in matters relating to the quality of a student's work, the judgment of the instructor is deemed final and conclusive. Students may appeal the grade within 15 calendar days of when grades are posted by the college, if the appeal meets one of seven criteria, including (1) inconsistent grading standards; (2) altered grading procedures as defined in the course outline; (3) deviation from established grading policy; (4) explanation of determining grade not provided for student's assignment; (5) final grade lowered for missed class with no opportunity for make-up exam; (6) student's grade computed incorrectly; and (7) academic dishonesty, plagiarism, or willful falsification of educational data. Upon notice of appeal, the instructor shall meet with the student within seven (7) calendar days to discuss the grade issue. If the student is dissatisfied with the instructor's response, the student may then appeal to the appropriate division chairperson in writing within 15 calendar days of the meeting with the instructor to clearly identify and explain the basis for the appeal. The division chairperson has 10 calendar days to review and render a written decision, which is deemed final and conclusive. If the division chairperson is the faculty involved in the original appeal, then the appeal may be directed to the appropriate Executive Dean or Vice President for review and rendering of a decision, which shall be deemed final and conclusive. Academic grievance policies can be found online at http://www.sic.edu/files/uploads/global/Policies/Student_Grievance_Procedures.pdf.

Out-of-state students who have a complaint that has not been resolved through the general Student Grievance procedure, may file a complaint with the state in which the student resides. In compliance with the federal Department of Education regulations, Southeastern Illinois College provides this list of state agencies with contact information for each state on the college's website at

<http://www.sheeo.org/sites/default/files/Complaint%20Process%20Links%202012-2012.pdf>.

Students may also contact the Illinois Community College Board at <https://www.iccb.org/students/filing-complaints-about-an-illinois-community-college> when seeking a resolution.

6. Provide an aggregated report of the number and type of complaints received since the last comprehensive evaluation by HLC and explain their resolutions. Attach as **Appendix C**.

7. How does the institution integrate what it has learned from the complaint process into improvements in services or in teaching and learning?

The college maintains documentation on student complaints and their resolutions. In the event that a division chair, director, supervisor, administrator, etc. receives a formal, written grievance, not to include grade appeals, the supervisor must document the grievance on the Complaint Record Form which details the grievance and the resolution to the agreement. All Complaint Record forms are forwarded to the Office of the Executive Dean of Student Services for recordkeeping. Twice an academic year, the President's Cabinet will review a summary of the grievances to identify any recurring themes, and this information is used to guide quality improvement efforts as part of the overall institutional effectiveness process.

For more information see Federal Requirement 34 CFR §602.16(a)(1)(ix).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.3, A.4.

Publication of Transfer Policies

8. Where are the institution's transfer policies published?

Transfer information is provided to students beginning on page 25 in the 2017-2019 college catalog and on the college's website under *Academics* at <http://www.sic.edu/academics/transfer-of-credit-and-articulation-agreements>.

Provide copies of the published transfer policies (such as those included in the institution's catalog, on the website or in other appropriate publications) as **Appendix D**.

9. How does the institution disclose articulation agreements, at both the institutional level and the program level, to current and prospective students? (Ensure that the disclosures clearly identify whether the institution 1) accepts credits from the other institution(s) through the articulation agreement; 2) sends credits to the other institution(s) through the articulation agreement; 3) both offers and accepts credits with the institution(s) in the articulation agreement; and 4) what specific credits articulate through the agreement [e.g., general education only; pre-professional nursing courses only; etc.]

SIC is a participant in the Illinois Articulation Initiative (IAI), a statewide agreement that facilitates transfer of the completed Illinois Transferable General Education Core Curriculum between participating institutions. Information on IAI is provided on page 63 in the college catalog and on the college's website under *Academics* at <http://www.sic.edu/academics/transfer-of-credit-and-articulation-agreements>.

SIC has several articulation agreements (including 2+2 agreements) with other colleges and universities. These agreements are disclosed to students on the college's website under *Academics- University Partners* at <http://www.sic.edu/academics/university-partners>, and through Academic Advisement resources. Original documents of the articulation agreements are housed in the Academic Affairs Office under the supervision of the Vice President of Academic Affairs.

Provide a list of articulation agreements as **Appendix E** and the web address where the public can access this list. Note that you do not need to provide the full articulation agreements, only the list of agreements that you make public.

10. What is the process implemented by the institution to align the disclosed transfer policies with the criteria and procedures used by the institution in making transfer decisions?

Steps to receive an official transcript evaluation (student process):

1. Student should submit a new student data form to Enrollment Services (either online or hard copy).
2. Request official transcripts from all previously attended institutions, governmental units or correctional facilities, and send to Enrollment Services. Electronic transcripts are accepted as well as transcripts hand-carried in a sealed envelope or sent through the mail.

Steps to complete the transcript evaluation (evaluator process):

1. SIC Enrollment Services personnel will begin the evaluation process once all required documentation has been received.
2. Transfer credit will be accepted from post-secondary institutions which are accredited by the Higher Learning Commission of the North Central Association of College and Schools or from comparable regional accrediting associations. Coursework from non-regionally accredited institutions may be reviewed by the Executive Dean of Academic Services and/or division chairs of the appropriate instructional division at the request of the student for possible proficiency credit.
3. Courses completed with a grade of “D” or better are evaluated for transfer credit. Student’s cumulative grade point average from the transferring institution must be 2.00 or greater on a 4.00 scale. If a student’s cumulative grade point average is below 2.00, credit will only be awarded for those courses in which a grade of “C” or higher was earned.
4. Completed courses are reviewed and accepted as direct course equivalents or general elective requirements as appropriate. Courses are evaluated in accordance with the Illinois Community College Board course classification system and the Illinois Articulation Initiative (IAI) general education core curriculum.* Credits accepted do not automatically apply to all certificates or degree programs. Courses that are identified as below college-level may be equated and used as a course placement level to meet course requisites.
5. Course placement scores can be used to meet requisites if the student successfully completes an English or Math course.
6. Coursework is posted to the SIC transcript.
7. Students can view evaluated work on their student web portal, MySIC.

Military Credit Transcript Evaluation

Southeastern accepts credits earned through various armed forces education experiences. Any current member of the U.S. Armed Forces, U.S. Reserves, National Guard, or eligible veteran who has successfully completed basic training may be granted two (2) semester credits of physical education and three (3) semester credits for health (HYG 121) upon submission of his or her form DD-214 or an official certificate which documents other credits earned during military training. Additional transfer credit may be awarded for military education in accordance with recommendations from the American Council on Education Guidelines and/or

based on military transcripts. Students can complete a transcript request form online from the Army/American Council on Education Registry Transcript System (AARTS) at <http://aarts.army.mil/>.

Correctional Credit Transcript Evaluation

Southeastern awards up to six (6) semester hours of CRJ coursework to students for successful completion of the Illinois Department of Corrections Correctional Officers Training Academy pre-service training program or the Federal Bureau of Prisons Training Academy Program, and who also successfully completes three (3) semester hours in the Law Enforcement/Corrections Officers Training Program through SIC. Students can also receive up to six (6) semester hours of CRJ coursework upon successful completion of the Police Training Institute Program and successful completion of a minimum of fifteen (15) semester hours of general coursework with a "C" or higher grade.

International Transcript Evaluation

Students who have completed coursework from a foreign institution may request that their credit be evaluated toward a degree or certificate. To request an evaluation, students must follow the traditional transcript evaluation steps above to receive an official evaluation and in addition complete the following:

- Complete an international student application, including a statement of intent on academic pursuits;
- Provide proof, in an English translation, of completion of secondary education;
- Complete a financial statement that shows evidence that the student has the resources to be self-supporting or is being financially sponsored; and
- Provide official documentation indicating that the student has met the Test of English as a Foreign Language (TOEFL) guidelines or provide certification that English is the student's first language.

Participation in the Illinois Articulation Initiative (IAI)

SIC evaluates transfer credit in accordance with the General Education Core Curriculum and has adopted the following procedures in order to enhance the articulation of all transfer students.

- Transfer students who have been certified by a participating Illinois institution as having completed the Illinois Transferable General Education Core (GECC) will be considered as having fulfilled the general education requirements toward the Associate in Arts, Associate in Science and Associate in Fine Arts degrees.
- Completion of the IAI General Education Core Curriculum with a minimum overall cumulative 2.0 GPA will be listed on the student's transcript for those who have completed the score.
- Transfer students who have satisfactorily completed courses within the Illinois Transferable General Education Core at a participating Illinois institution, but who have not completed the core, will be evaluated upon receipt of an official transcript from the participating institution. In most cases, courses that have been approved within the core will be applied toward the General Education Core and toward SIC general education requirements.
- Students who transfer to SIC but have not completed the General Education Core must complete a minimum of 15 hours of the General Education Core at SIC in order to be certified as having completed the core at SIC.
- Courses completed at an out-of-state or non-participating in-state accredited colleges and universities will be evaluated upon receipt of an official transcript from the accredited college or university.

- Courses which are accepted as equivalent to SIC courses will be applied toward SIC general education requirements and to the General Education Core if the courses were taken at an IAI institution and if the courses were approved as IAI courses.

Advanced Credit/Credit by Examination (Board Policy 9002.8)

Students can also gain credit by demonstrating proficiency in subject areas by performance on an approved examination, e.g., College Level Advanced Placement (CLEP), Advanced Placement (AP), or International Baccalaureate (IB). Maximum award is up to 29 semester credits by examination, with maximum amount of 15 semester credit hours from IB.

Students may receive credit in certain SIC courses by taking a locally-developed proficiency examination. This examination may include written questions, oral questions and performance testing or any combination of these, demonstrating competency in the area for which a student seeks credit. The “PR” symbol will be used on the student’s official transcript in lieu of a grade upon successful completion of the proficiency test.

Early College Program (Board Policy 9002.6)

The Early College Program (ECP) allows eligible high school students the opportunity to complete a number of college courses while still in high school, giving them a head start on a college degree. High school students residing in SIC’s college district and who have completed their freshman year of high school are eligible to apply for the ECP. Courses that fall within the Early College Program are baccalaureate transfer courses and online career and technical education courses. Courses can be taken as either dual credit or dual enrollment with college credit being earned.

Dual Credit (Board Policy 9002.7)

SIC also offers a variety of career and technical education courses for dual credit with courses being offered on-site and at the participating high schools.

State Seal of Biliteracy (Board Policy 9023.1)

Students who have been awarded the State Seal of Biliteracy from his or her high school can gain credit equating to two years of foreign language coursework previously taken at the student’s respective high school.

Provide evidence (e.g., charts, data, etc.) that institutional decisions regarding transfer of academic credit align with the policy. Provide this information in the space below or attach as **Appendix F**.

For more information see Federal Requirement 34 CFR §668.43(a)(11).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.5.D.

Practices for Verification of Student Identity

11. Does the institution have students enrolled in distance or correspondence courses, as defined in federal definitions?

☒ Yes

☐ No

12. How does the institution verify the identity of students enrolled in these courses?

All students are provided a unique user ID and password to grant secure access to college systems, including distance learning. New students are assigned a user ID and an initial password as part of the application process. The initial password is based on personal information and students are advised to change their password when logging in to the system the first time. Students are responsible for providing their complete and true identity information in an identification process. It is against SIC policy for a user to give someone his or her password or to allow others to use his or her account. Students must adhere to SIC's Acceptable Use Policy for Information Technology and Electronic Resources which is found on pgs. 39-41 in the college catalog and on SIC's website at <http://www.sic.edu/student-services/student-technology-services/policies/acceptable-use-policy>.

13. Are there any additional costs (e.g., fees associated with test proctoring) charged directly to the student because of this method?

☐ Yes

☒ No

14. What are these additional costs?

This question is not applicable to the institution.

15. How are the additional costs disclosed to students prior to enrollment in a distance or correspondence course?

This question is not applicable to the institution.

Provide copies of the disclosures and the web address where the public can access such information as **Appendix G**.

16. How does the method of verification make reasonable efforts to protect student privacy?

A student must know his or her complete date of birth and last four of the SSN to confirm identity. These items are standard practice for confirming identity over the phone, online, etc. Additionally, our administrative system tracks FERPA releases by the student to other parties, i.e., parent, guardian, etc. When accessing student records in our system, the system shows a lock icon if the student has not provided any releases to the college. It will show an unlock icon, if the student has signed a release. We can then view who specifically the student has allowed to access their records and what types of information we can release to them.

For more information see Federal Requirement 34 CFR §602.17(g).

Related HLC Requirement: Core Component 2.A.

Title IV Program Responsibilities

This requirement has several components the institution must address. The institution staff compiling this information should work with the financial aid office and the chief financial officer or comptroller. For more information see Federal Requirement 34 CFR §602.16(a)(1)(x).

17. General Program Responsibilities

- a. What is the current status of the institution's Title IV program (e.g., recertified on date x, provisionally certified on date x, etc.)?

Southeastern Illinois College's Title IV program is certified through September 30, 2019. The college is currently under no Title IV program reviews and is currently in compliance with all Title IV programs.

- b. When was the institution's most recent Title IV program review?

Annually independent auditors express their opinion on compliance within each of the college's major federal programs based upon compliance requirements described in the OMB Compliance Supplement. This audit includes examining, on a test basis, evidence about the college's compliance with those requirements and performing such other procedures deemed necessary. The most recent audit reflects the time period of July 2017 through June 2018.

- c. Has the institution been audited or inspected by the Office of the Inspector General of the U.S. Department of Education since the last comprehensive evaluation by HLC?

☐ Yes

☒ No

- d. Attach the most recent Title IV program review, or other inspection or audit reports since the last comprehensive evaluation by HLC, as **Appendix H**.

- e. List any limitation, suspension or termination actions imposed on the institution by the U.S. Department of Education (hereafter referred to as "the Department") since the last comprehensive evaluation by HLC and the reason for such actions.

Southeastern Illinois College does not have any limitations, suspensions, or termination actions under the U.S. Department of Education.

- f. List any fines, letters of credit or heightened monitoring imposed on the institution by the Department since the last comprehensive evaluation by HLC and the reason for such actions.

Southeastern Illinois College does not have any fines, letters of credit, or heightened monitoring under the U.S. Department of Education.

- g. What response and corrective actions has the institution taken in regard to these Department actions?

This question is not applicable to our institution.

- h. What are the consequences of these challenges for the institution's short- and long-term financial health?

This question is not applicable to our institution.

- i. What are the findings from the OMB Circular A-133 portion of the institution's three most recent audited financial statements, which identifies material weaknesses in the processing of financial aid?

During the last three annual college audits the following material weaknesses and significant deficiencies relating to financial aid were as follows:

In Fiscal Year 2016, the Schedule of Findings and Questioned Costs contained no material weaknesses or significant deficiencies.

In Fiscal Year 2017, the Schedule of Findings and Questioned Costs contained no material weaknesses or significant deficiencies.

In Fiscal Year 2018 material weaknesses and significant deficiencies were identified that were not considered to be material in nature. The college was cited for failing to properly calculate and perform a Return of Title IV funds within the 45 days of determining a student had withdrawn from courses. The college is implementing corrective action by 1) alerting faculty of the importance of timely reporting student enrollment, and 2) conducting internal audit procedures by the college controller for the proper calculation and return of Title IV funds.

- j. In which of the following Title IV federal financial aid programs does the institution participate? Select all that apply:

- ☒ Pell Grant
- ☐ Federal Family Education Loan
- ☐ Federal Direct Stafford Loan
- ☐ Direct PLUS Loan
- ☒ Federal Supplemental Educational Opportunity Grant
- ☒ Federal Work Study
- ☐ Perkins Loans
- ☐ Academic Competitiveness Grant

Provide all correspondence with the Department and other documents that explain the above responses as **Appendix I**.

For more information see Federal Requirement 34 CFR §668.16.

18. Financial Responsibility Requirements

- a. What were the outcomes of the three most recent Department reviews of the institution's composite ratios and financial audits?

Southeastern Illinois College is not required to submit composite financial ratio information to the Department of Education. However, the College does complete an annual ratio analysis as part of its annual institutional update to HLC.

The College's financial ratios over the last ten years have remained above the zone except for FY2016 when it dipped as a result of reduced state funding of two million dollars. Individual CFI ratios for the last three years were as follows:

FY2016 1.02

FY2017 4.39

FY2018 5.23

- b. Have there been any fines, penalties, letters of credit or other requirements imposed by the Department as a result of these reviews?

This question is not applicable to our institution.

Note: HLC also annually analyzes each institution's financial ratios to determine whether there might be financial concerns. The peer review team checks with the institution and the HLC staff to determine whether HLC or the Department has previously raised concerns about the institution's finances based on these ratios.

- c. What actions has the institution taken or does it plan to take in response to any concerns raised by HLC or the Department? (*Related HLC Requirements: Core Components 5.A, 2.B; Assumed Practice D.1.*)

This question is not applicable to our institution.

Provide all correspondence with the Department and other documents that explain the above actions as **Appendix J**.

For more information see Federal Requirements 34 CFR 668.15, 34 CFR 668.23, 34 CFR 668.171, 34 CFR 668.173, and 34 CFR 668.174.

Related HLC Requirements: Criterion 5, Core Components A (resources) and B (administrative capacity).

19. Default Rates. The institution should take steps to avoid excessive loan default rates. *Institutions and teams should use the three-year default rate to complete this section.*

- a. What are the student loan default rates as provided by the Department for the three years leading up to the visit? (Institutions with evaluations after September must include the most recent cohort default rate in the Federal Compliance Filing or ensure that the most recent rate is provided to the team on-site if the rate was not available when the Federal Compliance Filing was submitted.)

Year 1: 0

Year 2: 0

Year 3: 0

- b. If the institution's default rates are higher than those of its peer institutions, if the institution's rates are rising, or if the rates have exceeded Departmental thresholds or triggered a Department review, what actions has the institution taken in response?

This question is not applicable to the institution.

Provide any correspondence with the Department related to default rates and any default rate management plan required by the Department as **Appendix K**.

- c. Does the institution participate in private loan programs or any loan services that it provides to students directly or that a related corporation provides to its students?

☒ Yes

☐ No

If yes, provide a list of companies that provide loan services to the institution's students and explain the relationship of these companies to the institution.

SIC participates in the private student loan program and has a preferred lender list through Fast Choice, a product of Great Lakes Higher Education Corporation. While SIC has a preferred lender list, the institution does not prohibit students from using other lenders.

Provide samples of the loan agreements and disclosure information as **Appendix L**.

For more information see Federal Requirements 34 CFR §668.201, §668.204, and §668.217.

Related HLC Requirements: HLC Criterion 2, Core Component A (integrity); Criterion 5, Core Components A (resources) and B (administrative capacity); Assumed Practices D.1–5.

20. Campus Crime Information, Athletic Participation and Financial Aid, and Related Disclosures. Title IV responsibilities include the legal obligation to disclose information to students and to the public about campus crime, athletic participation and financial aid.

- a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate?

Executive Dean of Student Services

- b. Has the institution been the subject of any federal investigation related to any of the required disclosures listed in question 20?

☐ Yes

☒ No

c. Does the institution have any findings from the Department regarding these disclosures?

☐ Yes

☒ No

Explain any findings related to any of the required disclosures listed in question 20 and corrective action plans the institution may have put together to remedy the findings.

This question is not application to the institution.

d. Provide copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix M**.

For more information see Federal Requirements 34 CFR §668.40, 668.41, 668.42, 668.43, 668.44, 668.46, and 668.49.

21. Student Right to Know/Equity in Athletics. Title IV responsibilities require that institutions provide to students and the public graduation/completion rates for the student body by gender, ethnicity, receipt of Pell grants and other data as well as information about the process for withdrawing as a student, cost of attendance, policies on refund and return of Title IV financial aid, current academic programs and faculty, names of applicable accrediting agencies, description of facilities for disabled students, and the institution's policy on enrollment in study abroad. In addition, certain institutions need to disclose their transfer-out rate. Also, institutions with athletic programs are required to disclose athletic participation rates and financial support data.

a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate?

Executive Dean of Student Services

b. Has the institution been the subject of any federal investigation related to any of the required disclosures listed in question 21?

☐ Yes

☒ No

c. Does the institution have any findings from the Department regarding these disclosures?

☐ Yes

☒ No

d. Explain any findings related to any of the required disclosures listed in question 21 and corrective action plans the institution may have put together to remedy the findings.

This question is not applicable to the institution.

- e. Attach copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix N**.

For more information see Federal Requirements 34 CFR §668.41, 668.45, 668.48, and 668.8.

Related HLC Requirement: Assumed Practice A.6.

22. Satisfactory Academic Progress and Attendance Policies. The institution is required to have a Satisfactory Academic Progress policy and an attendance policy as part of the Title IV program.

- a. Are these policies readily available to students?

☒ Yes

☐ No

- b. Do they satisfy state or federal requirements?

☒ Yes

☐ No

- c. Does the institution have any findings from the Department regarding these disclosures?

☐ Yes

☒ No

Explain any findings related to any of the required disclosures listed in question 22 and corrective actions that may have been required by the Department related to these findings.

This question is not applicable to the institution.

- d. Attach copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix O**.

- e. Are the policies being appropriately applied by the institution in individual student situations?

Note: HLC does not necessarily require that the institution take attendance unless required to do so by state or federal regulations but does anticipate that institutional attendance policies provide information to students about attendance at the institution.

☒ Yes

☐ No

For more information see Federal Requirement 34 CFR §668.34.

Related HLC Requirements: Criterion 3, Core Component A; Assumed Practice A.5.

23. Contractual Relationships. List any contracts related to academic programs with third-party entities not accredited by a federally recognized accrediting agency. Attach as **Appendix P**. Include the name of the provider, the name of the relevant academic program, what the provider does, the dates when the relationship starts and ends, and the date it was approved by HLC if required.

(The institution should have previously disclosed to HLC all existing contracts and received approval for those contracts as required by HLC policy. Institutions can see the list of HLC-approved contractual arrangements on its Institutional Status and Requirements (ISR) Report. HLC's substantive change policy requires that the institution notify HLC of any new contracts for up to 25 percent of an academic program, that the institution obtain prior HLC approval before initiating any contract for 25 to 50 percent of a program, and that HLC approve contracts for more than 50 percent of a program only in exceptional circumstances under strict scrutiny.)

For more information see Federal Requirements 34 CFR §668.5 and 602.22(a)(2)(vii).

Related HLC Requirements: Assumed Practices A.10–11.

24. Consortial Relationships. List any consortial relationships with other entities accredited by a federally recognized accrediting agency. Attach as **Appendix Q**. Include the name of the provider, the name of the relevant academic program, what the provider does, the dates when the relationship starts and ends, and the date it was approved by HLC if required.

(The institution should have previously disclosed to HLC all existing consortiums and received approval for those consortial arrangements as required by HLC policy. Institutions can see the list of HLC-approved consortial arrangements on its Institutional Status and Requirements (ISR) Report. HLC's substantive change policy requires that the institution notify HLC of any new consortiums for up to 25 percent of an academic program, that the institution obtain prior HLC approval before initiating any consortiums for 25 to 50 percent of a program, and that HLC approve consortiums for more than 50 percent of a program only in exceptional circumstances under strict scrutiny.)

For more information see Federal Requirement 34 CFR §668.5.

Related HLC Requirements: Assumed Practices A.10–11.

Required Information for Students and the Public

25. Provide course catalogs and student handbooks. Attach as **Appendix R**.

26. Which sections of the institution's website include required disclosure information? Provide the webpage name and link for each.

Your Right to Know - General disclosure information and related links can be found on the College's website at <http://www.sic.edu/your-right-to-know>

Gainful Employment Programs at <http://www.sic.edu/your-right-to-know/gainful-employment-programs>

Higher Ed Opportunity Act at <http://www.sic.edu/your-right-to-know/higher-ed-opportunity-act>

Jeanne Clery Disclosure information at <http://www.sic.edu/your-right-to-know/jeanne-clery-disclosure>

27. What policies and processes does the institution have in place to ensure required information for current and prospective students about institutional programs, fees, policies and related required information is accurate, timely and appropriate? Attach copies of these policies and procedures as **Appendix S**.

The following Board policies address the dissemination of accurate, timely and appropriate information:

Board Policy #2017 – Freedom of Information

Board Policy #7002 – Communication with Public

Board Policy #9009 – Student Right to Know

Board Policy #9022 – Satisfactory Academic Progress

Information on the college's website provides the most accurate and current information about programs, tuition, fees, and policies.

Board Policies at <http://www.sic.edu/about/board-of-trustees/board-policies>

Programs of Study at <http://www.sic.edu/academics/curriculum-guides>

Financial Aid Information at <http://www.sic.edu/financial-aid>

Cost of Attendance at <http://www.sic.edu/financial-aid/cost-of-attendance>

Net Price Calculator at <http://www.sic.edu/financial-aid/cost-calculator>

Tuition and Payment at <http://www.sic.edu/audience/current-students/tuition-and-payment>

Satisfactory Academic Progress at https://www.sic.edu/files/uploads/global/Financial_Aid/Proposed_Sat_Prog_Policy_Approved_02162016.pdf

For more information see Federal Requirement 34 CFR §602.16(a)(1)(vii).

Related HLC Requirements: Core Component 2.A, 2.B; Assumed Practice A.5.

Advertising and Recruitment Materials and Other Public Information

28. Do the institution's advertisements and recruiting materials provide accurate, timely and appropriately detailed information to current and prospective students, and is information about the institution's accreditation status with HLC and other accrediting agencies clear and accurate? If the institution has been placed on a sanction or its programmatic accreditation has been withdrawn, do the disclosures accurately explain this information?

☒ Yes

☐ No

Provide copies of these advertising and recruiting materials as **Appendix T**.

29. Which sections of the institution's website include advertising and recruiting information? Provide the webpage name and link for each.

The college's catalog and student handbook can be found on the website at <http://www.sic.edu/catalog>. Advertising is available on the college website's home page at www.sic.edu. Additional recruiting information for future students can be found on the website at <http://www.sic.edu/audience/future-students>.

30. What policies and processes does the institution have in place to ensure advertising and recruiting information to current and prospective students about its programs, locations and policies is accurate, timely and appropriate? Provide copies of these policies and procedures as **Appendix U**.

The college's website is recognized as being the most up-to-date in terms of displaying timely and accurate information for both current and prospective students. The college catalog is published on a two-year rotational basis, as is the college's Viewbook, a primary source of recruiting information. The student handbook, *The Talon*, is published annually. The college also maintains a policy (Board Policy 7002) which outlines directives with regard to communication with the public.

As general practice for major marketing initiatives/campaigns, information is typically validated and approved by 1-2 Cabinet senior administrators to confirm accurate program information, financial information, and status claims.

31. What webpage displays the Mark of Affiliation on the institution's website? Provide a link.

The HLC Mark of Affiliation can be found on the College's website at <http://www.sic.edu/accreditation>.

For more information see Federal Requirements 34 CFR §602.16(a)(1)(vii) and 602.23(d).

Related HLC Requirements: Core Component 2.B; Assumed Practices A.5, A.7.

Review of Student Outcome Data

Institutions in their program review and institutional improvement processes are required to consider student outcome or performance data on the full range of their offerings where such data are available. Data can be at the institutional or the program level. Student achievement data typically include retention rates, graduation rates, licensure exam pass rates, employment rates, acceptance to further study or other similar information.

32. How does the institution gather or receive information about student outcomes from academic programs across the institution?

Southeastern participates in a five year cycle of program review for all academic programs and identified operational departments as mandated by ICCB. This process requires a systematic review of the quality,

cost and need for programs. Reviews of instructional programs include comparative data on enrollment, completions and costs. An example of SIC's program review for FY18 can be found in Appendix V.

The college collects information about student learning outcomes at the degree/program level for degree level educational goals and competencies as well as at the discipline/course level for course level objectives and competencies through the institution's assessment process. Each academic program area and operational unit develops assessment outcomes linking to student learning outcomes, and then analyzes and reports on outcomes and use of outcomes through the assessment process. The institutional assessment plan, assessment mission, assessment committee membership, academic program and departmental assessment plans, as well as program reviews can be accessed by faculty, students and any interested party through the college's website at <http://www.sic.edu/accountability/assessment>.

Student outcome data for Southeastern Illinois College is available through the Illinois Community College Board's (ICCB) Data and Characteristics Report and the Student Enrollments and Completion Report which are published and posted on ICCB's website annually. The College also reports and receives information about student outcomes through IPEDS and the National Student Clearinghouse (NSC). The College also adheres to the U.S. Department of Education's Gainful Employment Program Disclosure requirements and makes this information available on its website at <http://www.sic.edu/your-right-to-know/gainful-employment-programs>.

Most recently, the college established an Office of Institutional Research to provide research, data and analysis in support of the college's mission. Part of the data collection process culminated in the establishment of benchmarks for student outcome data specific to enrollments, persistence, retention and completion rates. These benchmarks, along with other metrics and related student outcome data, are accessible to the public through the college's website at <https://www.sic.edu/accountability/sic-dashboard-and-benchmarking>.

The college also collects data on licensure exam pass rates for the Nursing and Cosmetology programs as mandated by the Illinois Department of Financial and Professional Regulations (IDFPR). This information is displayed for public viewing, in accordance with IDFPR regulations, on the college's website:

Nursing, including Practical Nursing, Associate Degree Nursing and Certified Nursing Assistant programs
<http://www.sic.edu/academics/programs-by-department/nursing-and-allied-health/allied-health-board-certification-pass-rates>

Cosmetology <http://www.sic.edu/academics/programs-by-department/cosmetology>

33. List the types of student outcome data available to the institution. Provide this information in the space below or attach as **Appendix V**.

The college collects the following student outcome data:

- Enrollment trends per program area (Program Review FY18)
- Completions per program area (Program Review FY18, ICCB Data, IPEDS)
- Student learning outcomes per program level and course level (Assessment)
- Student retention rates (ICCB Data, IPEDS)

- Student completion/graduation rates per program (Program Review FY18, ICCB Data, IPEDS, Gainful Employment Data)
- Student transfer rates (ICCB Data, IPEDS, internal sources)
- Student persistence rates (internal sources)
- Annual Assessment Activity Reports (FY17, FY18)
- Licensure passage rates for Nursing and Cosmetology programs

34. Explain how information about student outcomes informs planning, academic program review, assessment of student learning, consideration of institutional effectiveness, and other topics.

Through the assessment component of the program review process, each department, program and/or discipline must identify how they are specifically assessing student's knowledge, skills and attitudes/beliefs linked to programmatic educational goals. There are a number of tools and/or resources used to evaluate the quality of student learning directly as well as indirectly.

Directly:

- Program developed assessments
- Standardized assessments
- Student work/artifacts
- Portfolio evaluations
- Course embedded questions
- Rubrics
- Certificate/licensure results

Indirectly:

- Student surveys
- Faculty surveys
- Employer surveys
- Analysis of enrollment/completion trends IPEDs data
- ICCB data and characteristics report
- Starfish Early Retention System data

This information is used to guide the planning and budgeting components of the College's institutional effectiveness cycle, which incorporates a calendar and timeline for multiple activities to ensure a quality educational experience for students. Refer to the Institutional Effectiveness Cycle Calendar located on the College's website at http://www.sic.edu/files/uploads/global/Accountability/Institution_Effect_Cycle.pdf

Student retention and completion data is collected, reviewed and compared with college cohort data periodically throughout the academic year. This information is used for annual reports, program review, strategic planning, assessment, and other institutional purposes to demonstrate quality and cost effectiveness. Student enrollment, retention, completion, and transfer data is collected to identify and evaluate trends among state, regional and federal cohorts as well as measure against established institutional benchmarks for each of these metrics. Institutional data is shared with the public via the college's website at <http://www.sic.edu/accountability/sic-dashboard-and-benchmarking>. Assessment data is used at the course and programmatic level to make improvements with instruction specific to pedagogy, assessment tools and resources, course content, and also with processes and procedures impacting student learning outcomes within student support services.

35. The federal government is increasingly concerned that institutions and accreditors are taking into account federal metrics in the review of student outcome data. These metrics are best found in the [College Scorecard](#). Explain how information from the Scorecard is incorporated in the institution's review of its student outcome data. Please note the loan repayment rate identified on the Scorecard and explain how the institution uses this metric in its review of its own data.

The data presented in the College Scorecard mirrors data that SIC regularly monitors and evaluates in terms of costs, financial aid, retention and graduation rates. This information is analyzed and used to make data-driven decisions at both the institutional and programmatic levels as part of the college's overall strategic planning process. Institutional data is shared with the public via the college's website at <http://www.sic.edu/accountability/sic-dashboard-and-benchmarking>

Average annual cost information is collected and shared for Gainful Employment programs, per federal guidelines, and published on the College's website at <http://www.sic.edu/your-right-to-know/gainful-employment-programs>.

For more information see Federal Requirement 34 CFR 602.16(a)(1)(i).

Related HLC Requirements: Core Components 4.A–C; Assumed Practice C.6, C.7.

Publication of Student Outcome Data

Student outcome data should be made available to the public through the institution's website—for instance, linked to from the institution's home page, included within the top three levels of the website or easily found through a search of related terms on the website—and should be clearly labeled as such. Any technical terms in the data should be defined, and any necessary information on the method used to compile the data should be included. Data may be provided at the institutional or department level or both, but the institution must disclose student outcome data that address the broad variety of its programs.

36. Are student outcome data published on the institution's website following the specifications above?

☒ Yes

☐ No

37. How does the institution ensure that the publication of these data accurately reflects the range of programs at the institution?

State and federal reports are submitted annually to accurately reflect current programs and student outcome data. This data is reviewed and updated on an annual basis by senior leadership which includes representation from academics, student services and financial/administrative services. All departments and academic divisions submit assessment plans annually where student learning outcomes are evaluated, and assessment results are posted on the College's assessment website.

38. Provide a link to the webpage(s) that contains the student outcome data.

<http://www.sic.edu/your-right-to-know/higher-ed-opportunity-act>

<http://www.sic.edu/your-right-to-know/gainful-employment-programs>

<http://www.sic.edu/accountability/sic-dashboard-and-benchmarking>

<http://www.sic.edu/accountability/assessment>

Related HLC Requirement: Assumed Practice A.6.

Standing With State and Other Accrediting Agencies

39. List any relationships the institution has with a specialized, professional or institutional accreditor or with any governing or coordinating bodies in states in which the institution has a presence. Note whether the institution or any of its programs is on a sanction, is provisionally approved or has lost status with any state agency or accrediting body.

The college is recognized by the Illinois Community College Board (ICCB) and this is noted on the website at <http://www.sic.edu/accountability/illinois-community-college-system> and also in the college catalog. The college is also recognized by the Illinois Board of Higher Education <https://www.ibhe.org/>, the Illinois State Board of Education <https://www.isbe.net/>, and by the Illinois Department of Veterans Affairs <https://www.va.gov/directory/guide/state.asp?dnum=ALL&STATE=IL>

SIC's Nursing program is recognized by the Illinois Department of Financial and Professional Regulations. This affiliation is noted on the college's website at <http://www.sic.edu/academics/nursing-and-allied-health/nursing-program/practical-nursing-traditional>. The certified nursing assistant program adheres to regulations set forth by the Illinois Department of Public Health <http://dph.illinois.gov/about-ipdh>

SIC's Cosmetology program is recognized by the Illinois Department of Financial and Professional Regulations. This affiliation is noted on the college's website at <http://www.sic.edu/academics/programs-by-department/cosmetology>.

SIC's Diesel Technology program is certified by the National Institute for Automotive Excellence (ASE) and the National Automotive Technicians Education Foundation (NATEF). This is noted on the college's website at <http://www.sic.edu/academics/applied-technology/diesel-technology>

The Mary Jo Oldham Center for Child Study is accredited by the National Association for the Education of Young Children (NAEYC) and maintains a Star Level Three on the Quality Rating Scale granted by the Illinois Department of Human Services. This accreditation is noted on the college's website at <http://www.sic.edu/audience/community-visitors/child-care/about-the-center>

The college is currently seeking accreditation through the Accreditation Commission for Education in Nursing (ACEN) for the associate degree nursing program with an initial application to be completed by spring 2019.

Provide the most recent comprehensive evaluation report and action letter from each institutional or specialized accrediting agency as well as any interim monitoring prepared for that agency. Attach as **Appendix W**.

40. Explain how the institution makes its standing with state agencies and accrediting bodies available to students. Provide samples of those disclosures as **Appendix X** and indicate the web address where students and the public can find these disclosures.

This information is made available to students on the college's website at the following web addresses:

ICCB at <http://www.sic.edu/accountability/illinois-community-college-system>

SIC's nursing program at <http://www.sic.edu/academics/nursing-and-allied-health/nursing-program/practical-nursing-traditional>

SIC's Cosmetology program at <http://www.sic.edu/academics/programs-by-department/cosmetology>

SIC's Diesel Technology program at <http://www.sic.edu/academics/applied-technology/diesel-technology>

For more information see Federal Requirements 34 CFR §602.28, 34 CFR 668.41, and 668.43.

Related HLC Requirements: Core Component 2.B; Assumed Practices A.7, C.4.

Public Notification of Opportunity to Comment

The institution is responsible for publishing a notice about the visit to its constituents no later than two months before the peer review team's on-site visit and instructing constituents that they can send comments to HLC. Local newspapers, institutional websites and alumni magazines are appropriate choices of media in which to solicit public comments. Notices of the opportunity to comment should reach all constituencies but should not unduly burden the institution. Notices of the visit should be published following the format prescribed in the [Procedure on Third-Party Comments](#).

Notices should include:

- The purpose and dates of the visit.
- The institution's accreditation status with HLC.
- An invitation to send written, signed comments directly to HLC.
- Contact information for HLC.

Notices should specify that comments must be sent to HLC no later than four weeks before the start of the visit. The comments are compiled by HLC staff members and sent to the evaluation team and the institution three weeks prior to the visit. As third-party comments are an important part of the comprehensive evaluation, HLC also reviews and forwards comments received after the deadline has passed and during the visit.

In cases where comments are of a sensitive nature, HLC ensures that the commenter is aware that comments are typically forwarded to the institution and the evaluation team with identifying information intact. In some cases, HLC may redact the identifying information of the commenter or summarize the comment.

41. Submit a list of constituencies that have received the notice of opportunity to comment. (These groups may include students, parents, alumni, taxpayers, donors, community groups and local businesses.)

Students, faculty, staff, community members, donors, alumni

42. What media did the institution use to solicit comments?

Local weekly paper – *The Dollar Saver, The Carmi Times*

College website at <http://www.sic.edu/accreditation>

E-mail correspondence with students, faculty, alumni, foundation directors and membership, advisory committee members

Postcards for those alumni, foundation. and community and advisory committee members who did not have e-mail addresses

43. Attach a copy of the notices as **Appendix Y**.

Competency-Based Programs, Including Direct Assessment Programs, and Faculty-Student Engagement

Note: The definition of competency-based and direct assessment programs (as taken from 34 CFR §668.10) can be found on [HLC's website](#).

44. Does the institution offer any direct assessment programs, as defined in 34 CFR §668.10?

☐ Yes

☒ No

Note: HLC policy and federal regulations require that direct assessment programs be reviewed and approved by the accrediting agency before they are initiated. Contact your HLC staff liaison if the institution offers direct assessment programs that have not been approved by HLC.

45. Does the institution offer any competency-based programs?

☐ Yes

☒ No

46. Provide a list of direct assessment or competency-based programs offered by the institution.

This question is not applicable to the institution.

47. How does the institution ensure that faculty in these programs regularly engage with students?
Please respond to the following questions:

- a. Do the faculty members initiate communication on some regular basis with the students in the course(s)? If yes, provide examples of how and when this occurs in each program.

This question is not applicable to the institution.

- b. Do the students have a responsibility to initiate communication with the faculty members on some regular basis that is at least equivalent to contact in a traditional classroom? If yes, provide examples of how and when this occurs.

This question is not applicable to the institution.

- c. Describe the manner in which faculty respond to questions from students about the academic content of the program. Describe the interaction between faculty and students about demonstrating competencies in the program material.

This question is not applicable to the institution.

- d. Demonstrate that in the tasks mastered to assure competency, faculty and students interact about critical thinking, analytical skills, written and oral communication abilities, etc., in the context of the course(s) in question with appropriate guidance by faculty.

This question is not applicable to the institution.

- e. Demonstrate that in the tasks mastered to assure competency, faculty and students interact about core ideas, important theories, current knowledge, etc., in the context of the course(s) in question with appropriate guidance by faculty.

This question is not applicable to the institution.

List of Appendixes

Please read each section of this document carefully for instructions on the information and material to be included in these appendixes. Appendixes displayed in italics are optional; the institution may provide the required information either by entering it into this form or by attaching it as an appendix.

Assignment of Credits, Program Length and Tuition

Appendix A..... [Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours](#)

Institutional Records of Student Complaints

Appendix B..... *Institutional complaint policy and procedure, and web address*

Appendix C Complaints received since last comprehensive evaluation and their resolutions

Publication of Transfer Policies

Appendix D Published transfer policies

Appendix E..... List of articulation agreements, and web address

Appendix F..... Evidence that decisions regarding transfer align with disclosed policy

Practices for Verification of Student Identity

Appendix G Disclosures of additional costs related to verification, and web address

Title IV Program Responsibilities

Appendix H Most recent program review or other inspection or audit reports since last comprehensive evaluation

Appendix I Correspondence with the Department and other documents explaining the institution's general program responsibilities

Appendix J Correspondence with the Department and other documents explaining the institution's actions in response to concerns regarding its financial responsibility requirements

Appendix K..... Correspondence with the Department related to default rates and any required default rate management plan

Appendix L Samples of loan agreements and disclosure information

Appendix M Disclosures to students about campus crime information, athletic participation and financial aid, and web address

Appendix N Disclosures to students required by student right to know/equity in athletics responsibilities, and web address

Appendix O Disclosures to students about satisfactory academic progress and attendance policies, and web address

Appendix P..... List of contractual relationships

Appendix Q List of consortial relationships

Required Information for Students and the Public

Appendix R Course catalogs and student handbooks

Appendix S..... Policies and procedures to ensure required information is accurate, timely and appropriate

Advertising and Recruitment Materials and Other Public Information

Appendix T..... Advertising and recruiting materials

Appendix U Policies and procedures to ensure advertising and recruiting information is accurate, timely and appropriate

Review of Student Outcome Data

Appendix V..... Types of student outcome data available to the institution

Standing With State and Other Accrediting Agencies

Appendix W..... Comprehensive evaluation reports and action letters from and interim monitoring prepared for institutional and specialized accrediting agencies

Appendix X..... Sample disclosures of institution's standing with state agencies and accrediting bodies, and web address

Public Notification of Opportunity to Comment

Appendix Y..... Notices of opportunity to comment

Assignment of Credits, Program Length and Tuition

Appendix A Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours

- Federal Compliance Supplement A1 – Spring 2018
- Federal Compliance Supplement A1 – Summer 2018
- Federal Compliance Supplement A1 – Fall 2018
- Courses Compressed Format
- ICCB Administrative Rules 1501.302 for Federal Compliance
- Credit Hour Definition Policy

Institutional Records of Student Complaints

Appendix B Institutional complaint policy and procedure, and web address

- Student Complaint Procedures
- Academic Grievance Policy
- SHEEO Complaint Information
- ICCB Complaint Procedures
- Online Student Complaint Procedures
- SIC Complaint Record Form

Appendix C Complaints received since last comprehensive evaluation and their resolutions

- Complaint Summary 2009 – Present
- Complaint Process Review

Publication of Transfer Policies

Appendix D Published transfer policies

- Transfer of Credit and Articulation Agreements website
- University Partners
- Board Policy 9021 – Transfer of Credit
- Transfer Credit Information - General

Appendix E List of articulation agreements, and web address

- IAI Transfer Information
- University Partners
- University Agreement Listing from 2017-2019 Catalog

Appendix F Evidence that decisions regarding transfer align with disclosed policy

- Transfer Credit Options
- Testing for Credit Options – SIC Catalog
- Board Policy 9008 – Correctional Credit
- Board Policy 9023 – Advanced Credit
- Board Policy 9002.6 – Early College
- Board Policy 9002.7 – Dual Credit
- Board Policy 9023.1 – State Seal of Biliteracy

Practices for Verification of Student Identity

Appendix G Disclosures of additional costs related to verification, and web address

- Board Policy 4019 – Acceptable Use

Title IV Program Responsibilities

Appendix H Most recent program review or other inspection or audit reports since last comprehensive evaluation

Student Aid Eligibility & Certification

PPA

FY 18 Audit – Kemper

Title IV audits – FY 09-FY 17

Appendix I Correspondence with the Department and other documents explaining the institution's general program responsibilities

FY 18 Audit – Kemper

EZ Audit FY17

PPA

Title IV audits – FY 09-FY 17

Appendix J Correspondence with the Department and other documents explaining the institution's actions in response to concerns regarding its financial responsibility requirements

FY 18 Audit – Kemper

PCI Scores

Title IV audits – FY 09-FY 17

Appendix K Correspondence with the Department related to default rates and any required default rate management plan

NSLDS Default Rate Cohort

Great Lakes CDS School Agreement

Appendix L Samples of loan agreements and disclosure information

Private Loan Certification

Preferred Lenders List

2018-2019 Loan Request Form

Appendix M Disclosures to students about campus crime information, athletic participation and financial aid, and web addresses

Board Policy 9009 – Right to Know

Clery Annual Security Report Disclosure

Campus Crime Information Sheet – website links

Notice of Annual Security Report

Policy – Timely Warning

Policy Statement on Accurate and Prompt Crime Reporting

Policy Statement on Addressing Campus Law Enforcement

Policy Statement on Addressing Crime Prevention Programs

Policy Statement on Addressing Criminal Activity Off-Campus

Policy Statement on Addressing Security and Access

Policy Statement on Addressing Security Awareness Program

Policy Statement on Disclosure of Crime Statistics

Policy Statement on Limited Confidential Reporting

Policy Statement on Reporting of Criminal Offenses
Policy Statement on Substance Abuse Education
Policy Statement on Voluntary Confidential Reporting
Sexual Assault Prevention and Response
Statement on Addressing Counselors
Statement on the State Sex Offender Registry

Appendix N Disclosures to students required by student right to know/equity in athletics responsibilities, and web addresses

Welcome! Fall 2018
Welcome! Spring 2019
Annual Disclosures
Clery Annual Security Report Disclosure
Equity in Athletics Disclosure
Return to Title IV Policy Statement
Title IV Responsibilities – Right to Know
Withdrawal-Refund Procedures

Appendix O Disclosures to students about satisfactory academic progress and attendance policies, and web addresses

Board Policy 9001.1 – Attendance
Board Policy 9007 – Standards of Academic Progress for Receipt of Financial Aid
Board Policy 9022 – Financial Aid Satisfactory Academic Progress
Attendance Policy Statement – website (catalog)
Financial Aid Satisfactory Academic Progress Policy Statement
Links to Web Information Addressing SAP
Satisfactory Academic Progress Policy - website

Appendix P List of contractual relationships

Appendix Q List of consortial relationships

Consortial Relationships Chart
Intergovernmental Joint Agreement
Community College Educational Agreement (CAREER) August 2016

Required Information for Students and the Public

Appendix R Course catalogs and student handbooks

Catalog 2017-2019
Talon 2017-2019
Schedule – Fall 2018
Schedule – Spring 2019

Appendix S Policies and procedures to ensure required information is accurate, timely and appropriate

2019-2021 Catalog Assignments Memo
ALG Minutes 9-24-18
Annual Cost of Attendance – FAO

Award Disclosure Sample
Board Policy 2017 – Freedom of Information
Board Policy 7002 – Communication with Public
Board Policy 9009 – Right to Know
Board Policy 9022 – Financial Aid Satisfactory Academic Progress
Federal Compliance Filing
Financial Aid Website
Gainful Employment Disclosures
ICCB Annual Tuition and Fee Rates 2014-2018
Memo – Fall 2018 Dates
Memo – Spring 2019 Dates
Net Price Calculator – website
Tuition Rates – website

Advertising and Recruitment Materials and Other Public Information

Appendix T Advertising and recruiting materials

Catalog 2017-2019
Talon 2018-2019
Viewbook 2017-2019
Fall 2018 Printed Schedule
Fall 2018 Mini Semester Poster
Spring 2019 Printed Schedule
Spring 2019 Mini Semester Poster

Appendix U Policies and procedures to ensure advertising and recruiting information is accurate, timely and appropriate

Board Policy 7002 – Communication with Public
Board Policy 4023 – Social Media Policy
Board Policy 6018 – College Logo and Seal Usage Policy
Accreditation verification from website
Gainful Employment Disclosures
2019-2021 Catalog Assignments Memo
ALG Minutes 9-24-18
Memo – Fall 2018 Dates
Memo – Spring 2019 Dates

Review of Student Outcome Data

Appendix V Types of student outcome data available to the institution

Annual Assessment Activity Report 2016-2017
Annual Assessment Activity Report 2017-2018
Assessment webpages
College Navigator Webpage
Institutional Effectiveness Cycle Calendar
IPEDS 2017
IPEDS 2018
Program Review 2017-2018

SIC Benchmark Webpage
SIC Nursing Board Exam Pass Rates 2010-2018
SIC Cosmetology State Board Pass Rates 2015-2017

Standing With State and Other Accrediting Agencies

Appendix W Comprehensive evaluation reports and action letters from and interim monitoring prepared for institutional and specialized accrediting agencies

Accreditation Verification – website
Illinois Community College Board Recognition Letter for 2015-2020
Illinois Department of Financial and Professional Regulation Cosmetology Programs
Illinois Department of Financial and Professional Regulation License Lookup
Illinois Department of Financial and Professional Regulation Nursing Education Programs
National Automotive Technicians Education Foundation
National Association for the Education of Young Children Certification
National Certification Board For Therapeutic Massage and Bodywork Certification for Massage Therapy Program
SIC Cosmetology School License
Accreditation Commission for Education in Nursing Accreditation Timeline

Appendix X Sample disclosures of institution's standing with state agencies and accrediting bodies, and web address

Accreditation Verification – website
Illinois Community College Board Recognition Letter for 2015-2020
Illinois Department of Financial and Professional Regulation Cosmetology Programs
Illinois Department of Financial and Professional Regulation License Lookup
Illinois Department of Financial and Professional Regulation Nursing Education Programs
National Automotive Technicians Education Foundation
National Association for the Education of Young Children Certification
National Certification Board For Therapeutic Massage and Bodywork Certification for Massage Therapy Program
SIC Cosmetology School License
Accreditation Commission for Education in Nursing Accreditation Timeline

Public Notification of Opportunity to Comment

Appendix Y Notices of opportunity to comment

HLC Notice for Third Party Comment – ad sent to newspaper
HLC Notice for Third Party Comment – Carmi Times
HLC Notice for Third Party Comment – Dollar Saver
HLC Notice for Third Party Comment – Email
HLC Notice for Third Party Comment – Postcard
HLC Student Survey Email
HLC Student Survey Reminder Email



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Federal Compliance Supplement A1 – Spring 2018

Office of Origin: Office of Academic Affairs

Document Summary: Federal Compliance Supplement A1 completed for Spring 2018

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Spring 2018, 17 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses	2		1		7		
	# of meetings	31-32		0		0		
	Meeting length	1 hr		0		0		
1 Credits	# of courses	27		2		9		1
	# of meetings	14-78		0		0		0
	Meeting length	½ -2 hr		0		0		0
2 Credits	# of courses	10		1		4		1
	# of meetings	15-78		0		0		0
	Meeting length	1-4 hr		0		0		0
3 Credits	# of courses	47	10	49		3		3
	# of meetings	16-78	15-32	0		0		0
	Meeting length	1-4 hr	1-2 hr	0		0		0
4 Credits	# of courses	24	9	10		1		3
	# of meetings	20-78	16-31	0		0		0
	Meeting length	1-9 hr	1-6 ½ hr	0		0		0
4.5 Credits	# of courses							1
	# of meetings							0
	Meeting length							0
5 Credits	# of courses	5						1
	# of meetings	47-78						0
	Meeting length	1-4 hr						0
6 Credits	# of courses	1						
	# of meetings	78						
	Meeting length	2 hr						
7 Credits ¹	# of courses	1						
	# of meetings	31						
	Meeting length	4 hr						

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Spring 2018, 14 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses	3						
	# of meetings	14						
	Meeting length	3 ½ hr						
2 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Spring 2018, 9 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses			2				
	# of meetings			0				
	Meeting length			0				
2 Credits	# of courses	1						
	# of meetings	31						
	Meeting length	1-3½ hr						
3 Credits	# of courses	9	1	6				
	# of meetings	39	15	0				
	Meeting length	2 hr	7-9 ½ hr	0				
4 Credits	# of courses							
	# of meetings							
	Meeting length							
4.5 Credits	# of courses							1
	# of meetings							0
	Meeting length							0
5 Credits	# of courses	1						
	# of meetings	32						
	Meeting length	2-9 ½ hr						
6 Credits	# of courses	1						
	# of meetings	39						
	Meeting length	4-5 ½ hr						
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Spring 2018, 8 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses			2				
	# of meetings			0				
	Meeting length			0				
2 Credits	# of courses	1						
	# of meetings	31						
	Meeting length	1-3 ½ hr						
3 Credits	# of courses	11		3				
	# of meetings	15-39		0				
	Meeting length	2-12 hr		0				
4 Credits	# of courses		1					
	# of meetings		31					
	Meeting length		9 ½ hr					
5 Credits	# of courses	2						
	# of meetings	23-21						
	Meeting length	4-9 ½ hr						
— Credits ¹	# of courses							
	# of meetings							
	Meeting length							
— Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Spring 2018, 6 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses	2						
	# of meetings	12-17						
	Meeting length	4-9 ½ hr						
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses	1						
	# of meetings	25						
	Meeting length	4-9 hr						
5 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Spring 2018, 2 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses	1						
	# of meetings	10						
	Meeting length	1 hr						
1 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses	1						
	# of meetings	8						
	Meeting length	8 hr						
5 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Summary of Other Courses

CPR 112, .5 credit, all sections taught for 1 day, 8 hours, FTF
CPR 113, .5 credit, two sections taught for 1 day, 8 hours, FTF
CPR 113, .5 credit, two sections taught for 2 days, 4 hours per day, FTF
CPR 116, .5 credit, eight sections taught for 1 day. 8 hours, FTF
CPR 131, .5 credit, 18 sections taught for 1 day, 8 hours, FTF
CPR 131, .5 credit, one section taught for 2 days, 4 hours per day, FTF
CPR 218, .5 credit, all sections taught for 1 day, 8 hours, FTF
FOS 112, .5 credit, all sections taught for 1 day, 8 hours, FTF
SAFE 171, .5 credit, two sections taught for 1 day, 9 hours, FTF
TRUK 290, .5 credit, one section taught for 1 day, 8 hours, FTF
SAFE 171, 1 credit, two sections taught for 3 days, 4-8 hours, FTF

Institutions offering courses with six or more credits awarded should identify the course(s) and explain the reasoning behind the credit allocated to those courses.

WELD 138, Industrial Welding (6 credits)

CNA 131, Certified Nurse Assisting (7 credits)

These courses are industry-based courses and by industry standards require a minimum number of contact hours for hands-on training, such as labs and clinicals, which exceed the average credit hours assigned to theory-based courses.



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**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Federal Compliance Supplement A1-Summer 2018

Office of Origin: Office of Academic Affairs

Document Summary: Federal Compliance Supplement A1 completed for Summer 2018

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Summer 2018, 9 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses		1					
	# of meetings		7					
	Meeting length		8 hr					
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Summer 2018, 8 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses	2				4		
	# of meetings	16-23				0		
	Meeting length	1 hr				0		
1 Credits	# of courses					4		
	# of meetings					0		
	Meeting length					0		
2 Credits	# of courses		1					2
	# of meetings		8					0
	Meeting length		2 hr					0
3 Credits	# of courses	8	1	19				
	# of meetings	15-31	8	0				
	Meeting length	3-8 hr	3 hr	0				
4 Credits	# of courses	4	5	3				1
	# of meetings	23-31	8-16	0				0
	Meeting length	2 hr	2-4 hr	0				0
5 Credits	# of courses							1
	# of meetings							0
	Meeting length							0
7 Credits ¹	# of courses	1						
	# of meetings	31						
	Meeting length	8 hr						

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Summer 2018, 4 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses	1						
	# of meetings	15						
	Meeting length	2 hr						
3 Credits	# of courses	1	1					
	# of meetings	21	4					
	Meeting length	8 hr	8 hr					
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Summer 2018, 2 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses	1						
	# of meetings	2						
	Meeting length	4 hr						
1 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Summary of Other Courses

CPR 112, .5 credit, all sections taught for 1 day, 8 hours, FTF
CPR 112, 1.0 credit, one section taught for 2 days, 8 hours per day, FTF
CPR 113, .5 credit, all sections taught for 1 day, 8 hours, FTF
CPR 116, .5 credit, all sections taught for 1 day, 8 hours, FTF
CPR 131, .5 credit, eight sections taught for 1 day, 8 hours, FTF
CPR 131, .5 credit, one section taught for 2 days, 4 hours per day, FTF
CPR 218, .5 credit, all sections taught for 1 day, 8 hours, FTF
FIRE 191, .5 credit, one section taught for 1 day, 10 hours, FTF
FIRE 197, .5 credit, all sections taught for 1 day, 10 hours, FTF
FIRE 198, .5 credit, all sections taught for 1 day, 10 hours, FTF
FIRE 199, .5 credit, all sections taught for 1 day, 10 hours, FTF
FOS 112, .5 credit, all sections taught for 1 day, 8 hours, FTF
SAFE 171, .5 credit, two sections taught for 1 day, 8 ½ hours, FTF
OUTR 290, .5 credit, two sections taught for 2 days, 3-13 hours, FTF
SAFE 171, 1 credit, one sections taught for 3 days, 4-8 hours, FTF

Institutions offering courses with six or more credits awarded should identify the course(s) and explain the reasoning behind the credit allocated to those courses.

CNA 131, Certified Nurse Assisting (7 credits)

These courses are industry-based courses and by industry standards require a minimum number of contact hours for hands-on training, such as labs and clinicals, which exceed the average credit hours assigned to theory-based courses.



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**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Federal Compliance Supplement A1 – Fall 2018

Office of Origin: Office of Academic Affairs

Document Summary: Federal Compliance Supplement A1 completed for Fall 2018

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 18 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses					5		
	# of meetings					0		
	Meeting length					0		
1 Credit	# of courses	17		3		16		
	# of meetings	16-80		0		0		
	Meeting length	½ - 2 hr.		0		0		
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses	2				3		1
	# of meetings	18-31				0		0
	Meeting length	1 – 2 hr.				0		0
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses	35	22	43		5		
	# of meetings	18-80	15-34	0		0		
	Meeting length	1 – 4 hr.	1 – 2 hr.	0		0		
4 Credits	# of courses	32	10	8		1		2
	# of meetings	18-80	15-47	0		0		0
	Meeting length	1 – 3 hr.	1 – 2 hr.	0		0		0
5 Credits	# of courses	5	1					
	# of meetings	62-80	33					
	Meeting length	1 – 3 hr	3 – 4 hr					
6 Credits ¹	# of courses	1						
	# of meetings	80						
	Meeting length	2 hr.						
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
10 Credits ¹	# of courses	1						
	# of meetings	64						
	Meeting length	3 – 8 hr.						

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 17 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses	3						
	# of meetings	16						
	Meeting length	3 hr.						
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
10 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 15 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses	1						
	# of meetings	34						
	Meeting length	4 – 9 hr.						
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
10 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 14 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses			1				
	# of meetings			0				
	Meeting length			0				
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
10 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 12 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							1
	# of meetings							0
	Meeting length							0
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
10 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 11 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses	1						
	# of meetings	29						
	Meeting length	7-9 ½ hr.						
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 10 weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses			3		3		
	# of meetings			0		0		
	Meeting length			0		0		
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses	1						
	# of meetings	8						
	Meeting length	4 hr.						
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses	11		3				
	# of meetings	15-38		0				
	Meeting length	2 – 8 hr.		0				
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses	1						
	# of meetings	42						
	Meeting length	4 – 8 ½ hr.						
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 9 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses		1					
	# of meetings		1					
	Meeting length		2 ½ hr.					
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses	1						
	# of meetings	33						
	Meeting length	3 ½ - 9 hr.						

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: **Fall 2018, 8 Weeks**

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses			3				
	# of meetings			0				
	Meeting length			0				
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses	2						
	# of meetings	7-15						
	Meeting length	2 ½ - 4 hr.						
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses	11		3				
	# of meetings	15-38		0				
	Meeting length	2 – 8 hr.		0				
4 Credits	# of courses	1						
	# of meetings	31						
	Meeting length	2						
5 Credits	# of courses	1						
	# of meetings	38						
	Meeting length	1 ½ - 8 ½ hr.						
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 7 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses		1					
	# of meetings		19					
	Meeting length		4 hr.					
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 6 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses							
	# of meetings							
	Meeting length							
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses		1					
	# of meetings		13					
	Meeting length		6 – 10 hr.					
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Supplement A1: Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Complete a separate form for each term length specified in Part One, Columns 1 and 2 above.

Term and Length: Fall 2018, 2 weeks

(e.g. Spring 2011, 16 weeks OR Spring 2011, 5 weeks)

Number Credits Awarded	Instructional Time	Course Formats						
		FTF Courses	Mixed FTF Courses	Distance Courses	Corresp Courses	Independent / Directed Study Courses	Weekend College	Internship/ Practica Courses
.5 Credit	# of courses	2						
	# of meetings	2-9						
	Meeting length	1 – 4 hr.						
1 Credit	# of courses							
	# of meetings							
	Meeting length							
1.5 Credits	# of courses							
	# of meetings							
	Meeting length							
2 Credits	# of courses							
	# of meetings							
	Meeting length							
2.5 Credits	# of courses							
	# of meetings							
	Meeting length							
3 Credits	# of courses							
	# of meetings							
	Meeting length							
4 Credits	# of courses							
	# of meetings							
	Meeting length							
5 Credits	# of courses							
	# of meetings							
	Meeting length							
6 Credits ¹	# of courses							
	# of meetings							
	Meeting length							
7 Credits ¹	# of courses							
	# of meetings							
	Meeting length							

¹ Institutions offering courses with **six or more credits awarded** should list those courses in these spaces. Identify the number of credits awarded in the first column. Add additional rows, if needed. **In a separate attachment, identify the course(s) and explain the reasoning behind the credit allocated to those courses.**

Summary of Other Courses

BUS 290, .5 credit, one section taught for 1 day, 9 hours, FTF
CPR 112, .5 credit, 13 sections taught for 1 day, 8-8 ½ hours, FTF
CPR 112, .5 credit, two sections taught for 2 days, 8 ½ hours per day, FTF
CPR 113, .5 credit, all sections taught for 1 day, 7 ½ - 10 hours, FTF
CPR 116, .5 credit, all sections taught for 1 day, 8 hours, FTF
CPR 131, .5 credit, all sections taught for 1 day, 7 ½ - 9 hours, FTF
CPR 218, .5 credit, all sections taught for 1 day, 8 hours, FTF
FIRE 191, .5 credit, all sections taught for 1 day, 9 hours, FTF
FIRE 192, .5 credit, all sections taught for 1 day, 9 hours, FTF
FIRE 193, .5 credit, one section taught for 1 day, 9 hours, FTF
FIRE 194, .5 credit, all sections taught for 1 day, 9 hours, FTF
FIRE 196, .5 credit, one section taught for 1 day, 9 hours, FTF
FIRE 290, .5 credit, one section taught for 1 day, 9 hours, FTF
FOS 112, .5 credit, all sections taught for 1 day, 8 ½ hours, FTF
SAFE 171, .5 credit, two sections taught for 1 day, 8 hours, FTF
SAFE 171, 1 credit, one sections taught for 3 days, 4-8 hours, FTF
TRUK 290, .5 credit, two sections taught for 1 day, 8 hours, FTF

Institutions offering courses with six or more credits awarded should identify the course(s) and explain the reasoning behind the credit allocated to those courses.

CNA 131, Certified Nurse Assisting (7 credits)

COS 210, Cosmetology Teacher I (10 credits)

WELD 138, Industrial Welding (6 credits)

These courses are industry-based courses and by industry standards require a minimum number of contact hours for hands-on training, such as labs and clinicals, which exceed the average credit hours assigned to theory-based courses.



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Courses Compressed Format – Summer 2018 and Fall 2018

Office of Origin: Office of Academic Affairs

Document Summary: List of courses offered in compressed format for the 2018-2019 academic year.

Courses Offered in Compressed Format for Term Reported

Summer 2018

BUS 290, Selected Topics in Business (.5 credit) one section scheduled in 2-week format
MATH 101, Math Improvement (2 credit), all sections scheduled in 4-week format.
NUR 178, Nursing of Mother and Newborn (3 credits) all sections scheduled in 4-week format
NUR 211, Nursing Care of the Adult IV (3 credits) all sections scheduled in 4-week format

Fall 2018

ADN 270, Med-Surg Nursing I (4 credits) one section scheduled in 11-week format
ADN 271, Med-Surg Nursing II (4 credits) one section scheduled in 7-week format
ADN 273, Obstetrical Nursing (2.5 credits) one section scheduled in 15-week format
ADN 274, Pediatric Nursing (2.5 credits) one section scheduled in 6-week format
ART 280, Special Topics in Art (1.5 credits) one section scheduled in 17-week format
ART 281, Special Topics in Art II (1.5 credits) one section scheduled in 17-week format
BUS 115, Keyboarding I (1 credit) two sections scheduled in 10-week format
BUS 116, Customer Service Skills (1 credit) one section scheduled in 8-week format
BUS 290, Selected Topics in Business (.5 credit) two sections scheduled in 2-week format
CNA 131, Certified Nurse Assisting (7 credits) one section scheduled in 9-week format
COS 171, Cosmetology Theory I (2 credits) one section scheduled in 8-week format
COS 172, Cosmetology Clinic I (5 credits) one section scheduled in 8-week format
COS 173, Cosmetology Theory II (3 credits) one section scheduled in 10-week format
COS 174, Cosmetology Clinic II (5 credits) one section scheduled in 10-week format
CPR 116, Heartsaver CPR w/AED (.5 credit) five sections scheduled in 2-week format
ECON 121, Introduction to Macroeconomics (3 credits) one section scheduled in 8-week format
EDUC 120, Online Technology (1 credit) one section scheduled in 10-week format
EDUC 122, Strategies for College Success (1 credit) one section scheduled in 9-week format
EDUC 280, Selected Topics in Education (1 credit) one section scheduled in 8-week format
EMP 111, Job Skills Development (1 credit) three sections scheduled in 10-week format
EMP 112, Student Skills Development (1 credit) one section scheduled in 8-week format
ENG 109, Integrated Reading & Writing (4 credits) one section scheduled in 14-week format
GOVT 121, American Government (3 credits) one section scheduled in 8-week format
HLTH 118, Introduction to Phlebotomy (3 credits) one section scheduled in 10-week format
HUM 280, Selected Topics in Humanities (1.5 credit) one section scheduled in 17-week format
MT 110, Introduction to Massage Therapy (3 credits) one section scheduled in 8-week format
MT 111, Massage Therapy Anatomy (3 credits) one section scheduled in 10-week format
NUR 151, Nutrition Throughout the Lifespan (2 credits) two sections scheduled in 10-week format
NUR 170, Practical Nursing Basic Procedures (3 credits) two sections scheduled in 8-week format
NUR 171, Practical Nursing Principles & Procedures I (3 credits) two sections scheduled in 10-week format
NUR 173, Practical Nursing Principles & Procedures III (2 credits) two sections scheduled in 8-week format
PE 183, Aerobic Fitness Exercise (1 credit) one section scheduled in 10-week format
PE 184, Aerobic Fitness Exercise II (1 credit) one section scheduled in 10-week format
PE 222, Men's Team Basketball II (2 credits) one section scheduled in 12-week format
SOC 121, Introductory Sociology (3 credits) one section scheduled in 8-week format
THTR 126, Theater Practicum (1 credit) one section scheduled in 10-week format
WELD 111, Basic Welding (3 credits) one section scheduled in 8-week format
WELD 111, Basic Welding (3 credits) one section scheduled in 10-week format
WELD 112, Metallurgy/Blueprint Reading (4 credits) one section scheduled in 8-week format

WELD 131, ARC Welding I (3 credits) two sections scheduled in 8-week format
WELD 131, ARC Welding I (3 credits) three sections scheduled in 10-week format
WELD 132, Gas Welding and Cutting (3 credits) two sections scheduled in 8-week format
WELD 132, Gas Welding and Cutting (3 credits) three sections scheduled in 10-week format
WELD 133, Low Hydrogen I (3 credits) one section scheduled in 8-week format
WELD 133, Low Hydrogen I (3 credits) two sections scheduled in 10-week format
WELD 134, Low Hydrogen II (3 credits) three sections scheduled in 8-week format
WELD 134, Low Hydrogen II (3 credits) two sections scheduled in 10-week format
WELD 135, Advanced Gas Welding (3 credits) one section scheduled in 8-week format
WELD 135, Advanced Gas Welding (3 credits) one section scheduled in 10-week format
WELD 137, Pipe Welding (3 credits) two sections scheduled in 8-week format
WELD 137, Pipe Welding (3 credits) two sections scheduled in 10-week format
WELD 139, TIG Welding (3 credits) two sections scheduled in 10-week format
WELD 151, MIG Welding (3 credits) one section scheduled in 8-week format
WELD 151, MIG Welding (3 credits) one section scheduled in 10-week format
WELD 192, Extended Welding Certification (3 credits) two sections scheduled in 8-week format
WELD 192, Extended Welding Certification (3 credits) two sections scheduled in 10-week format



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**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: System Rules Manual for Illinois Community College Board (ICCB)

Office of Origin: Academic Affairs

Document Summary: A copy of ICCB Administrative Rules for Section 1501.302 Units of Instruction, Research and Public Service

**SYSTEM RULES
MANUAL
OF THE
ILLINOIS
COMMUNITY
COLLEGE BOARD**

January 2018



Illinois Community College Board, 401 East Capitol Avenue, Springfield, Illinois 62701-1711

Telephone: (217) 785-0123 | Website: www.iccb.org

Any organized administrative entity that would have a continuing instructional mission, including but not limited to a college, campus, or branch.

Unit of Research or Public Service. A "unit of research or public service" is a college's subdivision such as a division, institute, or center, that administers one (or more) research or public service program.

Vocational Skills. "Vocational Skills" consists of courses designed to provide short-term job entry training, to upgrade the skills of persons already employed, or to review skills for career re-entry.

Section 1501.302 Units of Instruction, Research, and Public Service

- a) **Approval of New Units of Instruction.** Each proposed new unit of instruction shall be submitted to the ICCB for approval. The criteria for approval of new units of instruction, which also apply to existing programs offered by community colleges are:
 - 1) **Mission and Objectives.**
 - A) The objectives of the unit of instruction are consistent with the mission of the college as set forth in Section 1-2(e) of the Public Community College Act.
 - B) The objectives of the unit of instruction are consistent with what the title of the unit of instruction implies.
 - 2) **Academic Control.**
 - A) The design, conduct, and evaluation of the unit of instruction are under the direct and continuous control of the college's established processes for academic planning and quality maintenance, and clear provision is made for ensuring a high level of academic performance of faculty and students.
 - B) The admission, course placement, and graduation requirements for the unit of instruction are consistent with the stated objectives of the unit of instruction and with Section 3-17 of the Act where applicable.
 - 3) **Curriculum.** The content of the curriculum ensures that the objectives of the unit of instruction will be achieved.
 - A) The range of total number of credit hours required for completion of an associate degree curriculum shall be within the following parameters:
 - i) For the Associate in Arts degree and the Associate in Science degree, a total requirement of not less than 60 semester credit hours nor more than 64 semester credit hours or the quarter credit hour equivalent;

- ii) For the Associate in Fine Arts and the Associate in Engineering Science degree, a total requirement of not less than 60 semester credit hours nor more than 68 semester credit hours or the quarter credit hour equivalent;
 - iii) For the Associate in Applied Science degree, a total requirement of not less than 60 credit hours nor more than 72 semester credit hours or the quarter credit hour equivalent, except in such occupational fields in which accreditation or licensure by a state or national organization requires additional coursework; and
 - iv) For the Associate in General Studies degree, a total requirement of not less than 60 semester credit hours nor more than 64 semester credit hours or the quarter credit hour equivalent.
- B) Each associate degree curriculum shall include a specific general education component consisting of coursework in communication, arts and humanities, social and behavioral sciences, and mathematics and science within the following parameters:
- i) For the Associate in Arts degree and the Associate in Science degree, the general education component required will represent at least 37 semester credit hours or the quarter hour equivalent for completion;
 - ii) For the Associate in Fine Arts degree, the general education component required will represent at least 25 semester credit hours or the quarter hour equivalent for completion;
 - iii) For the Associate in Engineering Science degree, the general education component required will represent at least 19 semester credit hours or the quarter hour equivalent for completion;
 - iv) For the Associate in Applied Science degree, the general education component required will represent at least 15 semester credit hour or the quarter hour equivalent for completion; and
 - v) For the Associate in General Studies degree, the general education component required will represent no less than 20 semester credit hours or the quarter hour equivalent for completion.
- 4) Faculty and Staff.

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #9021 – Credit Hour Definition Policy

Office of Origin: Academic Affairs

Document Summary: Credit hour definition policy, amended by Board of Trustees 8/11/2015

Southeastern Illinois College requires this policy to be practiced by all faculty, fulltime and part-time. All definitions and standards apply equally to courses offered both on and off campus, and in all modes of instructional delivery.

I. Federal definition of a credit hour

A credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that is an institutionally established equivalency that reasonably approximates:

1. Not less than one hour of classroom or direct faculty instruction and a minimum of two hours out of class student work each week for approximately fifteen weeks for one semester hour of credit, or the equivalent amount of work over a different amount of time, or;
2. At least an equivalent amount of work as outlines in item 1 above for other academic activities as established by the institution including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours.

A semester hour approximates one hour (or 50 minutes) of classroom time and two hours of out-of-class student work each week in a 15-week semester or its equivalent. (*Report of the Meeting of the National Advisory Committee on Institutional Quality and Integrity*, December 2010, U.S. Department of Education, pp. 25-26).

II. Application of the Policy

The requirements which follow represent minimums for average students. Some deviation in excess of these requirements may occur.

1. Basic one credit hour

- a. At least 15 contact hours (with each hour being 50 minutes) of lecture, discussion, seminar, or colloquium, as well as a minimum of 30 hours of student homework, are required for each unit of student credit.

2. Lecture, traditional class

- a. A semester credit hour is earned for fifteen 50-minute sessions of classroom instruction with a normal expectation of two hours of outside study (homework, reading assignments, preparation for class) for each class session (meeting time). Typically, a three-semester credit hour course meets for three 50-minute sessions per week for fifteen weeks, for approximately 45 sessions and 90 hours of work outside the classroom. (This usually yields 16 weeks when including the final exam.)

3. Laboratory/clinical-laboratory-oriented class

- a. Courses in which students participate in laboratory/clinical-laboratory oriented instruction will be assigned one semester credit hour or equivalent for each 30-45 classroom contact hours of instruction per

semester or equivalent. It is assumed that one hour of outside study will be invested for each two laboratory contact hours.

4. Nonclinical internship/practicum/OJT

- a. Students who participate in nonclinical internship, practicum, or on-the-job supervised instruction shall receive one semester credit hour or equivalent for each 75-149 contact hours per semester or equivalent and students who participate in clinical practicums shall receive one semester credit hour or equivalent for each 30-60 contact hours per semester of equivalent. It is assumed that one hour of outside study time will be invested from each two clinical practicum contact hours.

5. Distance Education, Internet and Hybrid (blended) Courses

- a. The credit hour policy for distance education, Internet and hybrid courses is consistent with the standards for courses offered through face-to-face instruction, although some or all of course content and faculty-student interaction occurs through one or more forms of distance education.

6. Independent Study

- a. Academic standards and procedures for evaluating student progress for independent study are the same as those applied to other credit or noncredit courses.

7. Credit by Examination

- a. Semester hour credits may be awarded for mastery demonstrated through credit-by-examination. When such credit by examination is allowed, it may be used to satisfy degree requirements or to reduce the total number of remaining hours required for a degree.

8. Short Sessions

- a. Credit hours may be earned in short sessions proportionately to those earned for the same course during a traditional 15-week semester, normally no more than one credit per week of full time study. Courses offered over a period of time other than a traditional 15-week semester will require the same amount of classroom and out-of-class work per credit hours as is required of semester-long courses. The same amount of work will be distributed over a shorter period of time and may be allocated in various ways. Forty-five hours of work are required to earn one credit hour. The allotment of face-to-face instruction and work outside of class may vary. Examples:

1. For one credit, a workshop could require 15 hours of contact time and 30 homework hours (total hours = 45).
2. For one credit, a seminar could require 20 hours of contact time and 25 homework hours (total hours = 45).
3. For one credit, a studio could require 30 hours of contact time and 15 homework hours (total hours = 45).

Since it would be virtually impossible for a student to satisfactorily complete 45 hours of work in less than one week, the policy regarding the

duration of courses maintains that a course must cover at least a one-week period for every unit of credit given. During the intensive summer session, however, eight units of credit might be given over a four-week period.

Adopted: 7/10/2012

Amended: 8/11/2015

Legal Ref:

Cross Ref: ICCB Administrative Rule Section 1501.309

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Student Grievance Procedures

Office of Origin: Student Services

Document Summary: A description of the student grievance and compliant procedures

Web address:

http://www.sic.edu/files/uploads/global/policies/Student_Grievance_Procedures.pdf

**Southeastern Illinois College
Student Grievance Procedures**

Southeastern Illinois College is committed to providing a prompt and equitable means of resolving student complaints against actions and decisions taken by the College and its employees. Southeastern believes communication and open dialogue are hallmarks of the educational process, and are essential to student success.

Scope

For specific complaints or grievances, please refer to the appropriate policies:

<u>Nature of Complaint</u>	<u>Applicable Policy/Procedure</u>
Sexual Harassment Complaint	Sexual Harassment, Anti-Harassment, & Non-Retaliation Policy (9016)
Discrimination	Sexual Harassment, Anti-Harassment, & Non-Retaliation Policy (9016)
Grade Appeals	Academic Grievance Policy
Out of State Academic Student Complaint	See http://www.sic.edu/OnlineStudentComplaint . Then utilize General Student Grievance Procedures below.
Student Conduct Complaint	Standards of Conduct (9013)
Denial to Selective Admission Program	Special and Selective Admissions Appeal Procedures

General Student Grievance Procedures

A student may elect to pursue a grievance if they believe a college decision or action has adversely affected their status, rights, or privileges as a student. If a student has a grievance involving a College professor or staff member, they are to process such grievance through the College administrative structure.

An informal grievance may be addressed to any faculty or staff member, as appropriate to the concern. The student should first discuss any grievance thoroughly with the faculty or staff member. If the grievance is not resolved, the student may initiate a formal grievance by appealing to the supervisor of the faculty or staff member. Formal grievances must be written

and signed by the student. Any unresolved grievance can be processed through the College administrative structure up to the appropriate Dean/Vice President, if necessary.

The resolution of student grievance will be transmitted in writing to the student and through the administrative structure to all involved parties as necessary.

Procedure

1. The student must meet with and discuss the grievance thoroughly with the faculty or staff member in an attempt to reach a resolution immediately, but no later than 10 business days after the incident has occurred.
2. If resolution is not achieved and the student wishes to pursue the grievance further, a student may initiate a formal appeal to the faculty or staff member's direct supervisor or division chair. The appeal must be presented in writing to the supervisor. The appeal must be filed within 10 business days after the meeting with the faculty or staff member.
3. The supervisor receiving the grievance will do the following within 10 business days:
 - a. Inform the faculty or staff member of the receipt of the grievance/appeal.
 - b. Investigate the situation which may include but not be limited to requesting a statement of circumstances relevant to the grievance from the faculty or staff member, a conference with either or both parties, and additional documents and other information relevant to the situation.
 - c. Provide a decision in writing regarding the grievance within 10 business days after the requested documents are received and/or conferences concluded.
4. If the student wishes to appeal the supervisor's decision, the student must pursue the appeal through the College's administrative structure up to the appropriate Dean/Vice President by repeating steps 2 and 3.
5. Should the grievance/appeal reach the level of the appropriate Dean/Vice President, the decision of the Dean/Vice President is final.

Appeals

To ensure fairness and respect to all parties involved, an appeal of a grievance/decision should meet certain criteria. When appealing, a student should demonstrate that the investigation/decision meets at least one of the following criteria:

1. Due process was not provided or the appeal was not thoroughly considered/investigated
2. The result of the resolution/decision is not appropriate for the appeal
3. New information has become available that was not available at the time of the original resolution/decision.

Should a student fail to demonstrate that the appeal meets one of the above criteria, the supervisor may elect to not consider the appeal and will notify the student in writing. At this point, the decision of the supervisor is final.

Record Keeping

In accordance with Higher Learning Commission (HLC) regulations, the College is required to maintain documentation on student complaints and their resolutions. In the event that a division chair, director, supervisor, administrator, etc., receive a formal, written grievance, the supervisor must document the grievance on the Complaint Record form, which details the grievance and resolution to the agreement. All Complaint Record forms will be forwarded to the office of the Dean of Student Services for record keeping. Twice an academic year, the President's Cabinet will review a summary of the grievances to inform the policy and procedure making process.



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Academic Grievance Policy

Office of Origin: Academic Affairs

Document Summary: The SIC Academic Grievance Policy, as stated on page 39 of the 2017-2019 SIC Catalog.

GENERAL INFORMATION & INSTITUTIONAL POLICIES

ACADEMIC GRIEVANCES

The Academic Grievance Procedure is established for student grievances relating to grades. In matters relating to grades, the instructor's judgment is normally deemed final and conclusive. For instance, an instructor's judgment that a grade should be a B and not an A is final and binding and will not be reviewed by grievance procedures.

Students may not appeal the professional judgment exercised by an instructor in assigning a grade except under the following circumstances:

Academic Grievance Procedure

Students may initiate an appeal if the student believes that one or more of the following has occurred:

1. Inconsistent grading standards were used to grade students of the same class.
2. The instructor altered the grading procedure as defined in the course outline without advising the class of the change.
3. The instructor deviated from his/her established grading policy.
4. A student's assignment is graded and an explanation of the method for determining the grade is not provided by an instructor.
5. A final grade is lowered because a student missed an examination for a College function and was not permitted to make up the exam.
6. The student's grade was improperly computed.
7. The instructor alleges that a student has been involved in academic dishonesty, plagiarism, or willful falsification of educational data that is represented as scholarly research.

A student may initiate the Academic Grievance process by using the following steps:

Step 1.

Within 15 calendar days of the grades being posted by the College, the student may request a meeting with an instructor to discuss a course grade.

The instructor shall meet with the student within 7 calendar days to discuss the grade.

Step 2.

If a student is dissatisfied with the instructor's response, the student may appeal to the appropriate division chairperson. Such an appeal must be in writing within 15 calendar days of the meeting with the instructor and must clearly identify and explain the basis for the appeal. The division chairperson will render a written decision within 10 calendar days of the appeal. If the division chairperson is the faculty member involved, then the student may appeal to the appropriate Dean/Vice President.

Acceptable Use Policy for Information Technology and Electronic Resources 4019

Southeastern Illinois College (the "College") provides electronic information resources and other computer-based resources to support the College's educational mission. Students, faculty, staff and others who use the College's computer-based resources are required to adhere to this policy.

This policy applies to all computer hardware and software owned or operated by the College, College electronic mail, College websites, and College online services and bulletin board systems. "Use" of the College network shall include use of or obtaining access to the wired or wireless network from any electronic device whether or not owned or operated by the College.

Acceptable Use

The use of electronic information resources, other computer-based resources and media (the "System") must be consistent with the mission of the College. You are expected to act responsibly and follow all College policies, procedures and guidelines when using the System. College owned electronic equipment and resources should be restricted to educational and business use. System users have no expectation of privacy in connection with the use of the College's System.

Privileges

Access to the System is a privilege, not a right, and may be denied or revoked at any time. Inappropriate use of the System may result in loss of privileges or other disciplinary actions as the College deems appropriate.

Security of System and Responsibilities of System Users

Security must be a high priority for all users. System users shall not disclose their personal login ID or password/PIN to anyone, including another college employee, or attempt to log into the System as another person.

Users are prohibited from transmitting social security numbers or credit card information through email or other insecure means unless reasonable precautions are taken to encrypt or password protect the information. All System users are required to maintain the confidentiality of student and personnel records.

Users are required to act responsibly in regards to the content and maintenance of their electronic mailbox. This includes but is not limited to general maintenance, not engaging in activities that would encourage inappropriate or illegal content, and not engaging in activities compromising System data, integrity, security, or performance.

The College provides email systems to students and employees and evaluates the integrity, risk, and compliance aspects of each email system. Because

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: SHEEO State Authorization Form

Office of Origin: Academic Affairs

Document Summary: Listing of state agencies for out of state students to file complaints.

<http://www.sheeo.org/sites/default/files/Complaint%20Process%20Links%2012-2012.pdf>

**SHEEO State Authorization Survey:
Student Complaint Information by State and Agency**

Please note: Whenever possible this report used language provided by the state agency through the SHEEO Survey. In some cases email correspondence and web site reviews were also incorporated.

State	Agency Name	Link to and/or Information about Complaint Process
Alabama	Alabama Commission on Higher Education - Office of Institutional Effectiveness and Planning	Complaints for out-of-state institutions are referred to the Alabama Department of Postsecondary Education (ADPE) for response. Please see the ADPE link below. For in-state institutions, contacts are posted to the ACHE website at http://www.ache.state.al.us/
	Alabama Department of Postsecondary Education - Office of Private School Licensing Division	http://www.accs.cc/complaintform.aspx
Alaska	Alaska Commission on Postsecondary Education	The Alaska Commission on Postsecondary Education (ACPE) processes complaints alleging violations of state institutional authorization law relative to postsecondary institutions or programs in Alaska. The complaint investigation process is described in AS 14.48.130 and 20 AAC 17.130-145 . Students are encouraged to pursue the complaint process at their institutions prior to contacting ACPE. To request a complaint form please send an email to: EED.ACPE-IA@alaska.gov. For questions or assistance relative to complaints please contact: Jo Anne Hayden, Program Coordinator for Institutional Authorization (907-465-6741) or at EED.ACPE-IA@alaska.gov. Alaska Commission on Postsecondary Education; P.O. Box 110505; Juneau, AK 99811-0505.
Arizona	Arizona State Board for Private Postsecondary Education	http://azppse.state.az.us/student_info/compliance.asp
Arkansas	Arkansas Higher Education Coordinating Board	ADHE requires the certified institution to make a decision on the student grievance following the institution's public policy. Inquiries into student grievances must be limited to AHECB certified (under Arkansas Code §6-61-301) courses/degree programs and institutions and to matters related to the criteria for certification. Within 20 days of completing the institution's grievance procedures, the student may file the complaint in writing with the ICAC Coordinator, Arkansas Department of Higher Education, 114 East Capitol, Little Rock, AR 72201. The grievant must provide a statement from the institution verifying that the institution's appeal process has been followed. ADHE will notify the institution of the grievance within 15 days of the filing. Within 10 days after ADHE notification, the institution must submit a written response to ADHE. Other action may be taken by ADHE as needed.

State	Agency Name	Link to and/or Information about Complaint Process
	Arkansas State Board of Private Career Education	If students believe that their rights have been violated, we always suggest they first seek to resolve the problem by following the school's complaint process. Next, meet with the School Administrator and discuss their concerns with him/her. If the problem is not solved at the school level, the student may then contact us at (501) 683-8000.
California	California Bureau for Private Postsecondary Education	http://www.bppe.ca.gov/enforcement/complaint.shtml
Colorado	Colorado Department of Higher Education	http://highered.colorado.gov/Academics/Complaints/default.html
	Colorado Department of Higher Education, Division of Private Occupational Schools	http://highered.colorado.gov/DPOS/Students/complaint.html
Connecticut	Connecticut Office of Higher Education	For degree granting institutions, students should contact the Office of Financial and Academic Affairs for Higher Education at 860-947-1822 for specific instructions. For Post-Secondary Occupational Schools, a complaint form is available at the web site: http://www.ctdhe.org/POSA/pdf/CP2ComplaintForm.pdf
Delaware	Delaware Department of Education	The Delaware Department of Education will investigate complaints. Such complaints must be in writing and verified by the signature of the person making the complaint. Oral, anonymous or unsigned complaints will not be investigated. Until the web site is functional, please write or call for more information. The Delaware Department of Education; Teacher and Administrator Quality; John W. Collette Resource Center; 35 Commerce Way; Dover, DE 19904. The Delaware Department of Education phone number is 302-857-3388.
District of Columbia	District of Columbia Education Licensure Commission	http://osse.dc.gov/service/public-complaints
Florida	Florida Department of Education, Commission for Independent Education	http://www.fldoe.org/cie/complaint.asp
Georgia	Nonpublic Postsecondary Education Commission	http://www.gnpec.org/MainMenu.asp
Hawaii	none listed	none listed
Idaho	Idaho State Board of Education	Complaint process described in Admin Rule (July 1, 2011) section 500. Forms and instructions available upon request from the State Coordinator for Private Colleges & Proprietary Schools. For more information, please contact the Office of the Idaho State Board of Education (Main Office: 208-334-2270).

State	Agency Name	Link to and/or Information about Complaint Process
Illinois	Illinois Board of Higher Education	Institutional Complaint Hotline: (217) 557-7359. The Board receives general information email at info@ibhe.org. Students seeking to register a complaint about an institution are required to submit the complaint in writing. Complaint processing as relates to maintenance of institutional approvals is described in 23 Illinois Administrative Rules Sections 1030.70 and 1030.80.
Indiana	Indiana Commission on Proprietary Education	http://www.in.gov/cpe/2329.htm
Iowa	Iowa College Student Aid Commission	http://www.iowacollegeaid.gov/forms.html
Kansas	Kansas Board of Regents	http://www.kansasregents.org/private_postsecondary_complaint_process
Kentucky	Kentucky Council on Postsecondary Education Kentucky State Board for Proprietary Education	http://cpe.ky.gov/policies/academicpolicies/licensure.htm http://www.bpe.ky.gov/Pages/default.aspx
Louisiana	Louisiana Board of Regents	For proprietary schools, the complaint procedure appears on the Board of Regents website: http://www.regents.doa.louisiana.gov/index.cfm?md=pagebuilder&tmp=home&pid=21&pnid=0&nid=7 Cursor down to Procedures and click on "student complaint procedures". For the academic degree-granting institutions, Louisiana relies on the Consumer Affairs Division of the Attorney General's Office at 225-326-6200.
Maine	Maine Department of Education, Office of Higher Education Services	Complaints shall be addressed in writing to the Maine Department of Education, Office of Higher Education, Augusta, Maine, 04333, with specific facts and allegations and signed by the complainant. The school shall be notified of any complaints which are to be investigated.
Maryland	Maryland Higher Education Commission	Individuals who wish to submit a complaint may use the following contact information: Office of the Attorney General, Consumer Protection Division, 200 St. Paul Place, Baltimore, MD 21202. Please see PDF at: http://www.mhec.state.md.us/higherEd/acadAff/MHECStudentComplaintProcess.pdf
Massachusetts	Massachusetts Department of Higher Education	http://www.mass.edu/forstudents/complaints/complaintprocess.asp
Michigan	Michigan Department of Licensing and Regulatory Affairs	The Michigan Department of Licensing & Regulatory Affairs addresses complaints involving <u>proprietary schools</u> in Michigan – Please see web site at: http://www.michiganps.net/complaint.aspx Complaints involving <u>public university</u> consumer protection violations may be directed to: Office of the Attorney General of the State of Michigan; Consumer Protection Division; P.O. Box 30213; Lansing, MI 48909-7713. Please see web site at: http://michigan.gov/ag/0,1607,7-164-1773-42077--,00.html

State	Agency Name	Link to and/or Information about Complaint Process
Minnesota	Minnesota Office of Higher Education	http://www.ohe.state.mn.us/mPg.cfm?pageID=1078
Mississippi	Mississippi Commission on College Accreditation	http://www.mississippi.edu/mcca/
	Mississippi Commission on Proprietary School and College Registration	http://www.sbcjc.cc.ms.us/program/psDefault.aspx
Missouri	Missouri Department of Higher Education	http://dhe.mo.gov/contactus.php
Montana	Montana University System, Montana Board of Regents	http://www.mus.edu/MUS-statement-of-complaint-process.asp
Nebraska	Nebraska Department of Education, Private Postsecondary Career Schools	http://www.education.ne.gov/PPCS/PPCS%20Forms.html
	Nebraska Coordinating Commission for Postsecondary Education	The policies regarding student complaints are listed on our website with a notation that they are not final. The Coordinating Commission for Postsecondary Education (CCPE) intends to have a section on the website that walks students through the process; in the meanwhile, please call our office at 402-471-0030. Please note that institutions offering courses or programs that are exclusively online are not required to seek authorization from CCPE. If students have complaints about such institutions, we refer them to the home state of the institution or the Nebraska Attorney General's Consumer Protection Division at: http://www.ago.ne.gov/consumer_protection
Nevada	Nevada Commission on Postsecondary Education	http://www.cpe.state.nv.us/CPE%20Complaint%20Info.htm
New Hampshire	New Hampshire Department of Education, Division of Higher Education, Higher Education Commission	http://www.education.nh.gov/highered/compliance-allegation.htm
New Jersey	New Jersey Department of Labor and Workforce Development, Center for Occupational Employment Information	none listed
	New Jersey Commission on Higher Education	none listed
New Mexico	New Mexico Higher Education Department	http://www.hed.state.nm.us/Complaint_3.aspx
New York	New York Office of College and University Evaluation	http://www.highered.nysed.gov/ocue/spr/COMPLAINTFORMINFO.html
	New York Bureau of Proprietary School Supervision, New York State Education Department	http://www.acces.nysed.gov/bpps/students/disclos.htm
North Carolina	The University of North Carolina Board of Governors	http://www.northcarolina.edu/aa_planning/licensure/resources.htm

State	Agency Name	Link to and/or Information about Complaint Process
	North Carolina Community College System, Office of Proprietary School Services	http://www.nccommunitycolleges.edu/PROPRIETARY_SCHOOLS/complaints.htm
North Dakota	North Dakota State Board for Career and Technical Education	Currently complaints are filed with the North Dakota Department of Career and Technical Education (CTE) and are then handed to the Attorney General. That policy is currently under review and revision. Please call CTE at 701-328-2678 for more information.
Ohio	Ohio Board of Regents	The agency does receive student complaints. Students are encouraged to try to resolve their issue through their institution's formal grievance procedures. If the student's issue is not resolved through this process, the Ohio Board of Regents may then contact the institution on the student's behalf and request that institution work with the student to resolve the issue. If the grievance involves an issue that violates the agency's standards for authorization, the agency would contact the institution to determine the severity of the issue and what agency action would be taken. Please call the Ohio Board of Regents at 614-387-1215 for more information.
	Ohio State Board of Career Colleges and Schools	http://scr.ohio.gov/ConsumerInformation/FilingaComplaint.aspx
Oklahoma	Oklahoma State Regents for Higher Education	Current and prospective student complaints are handled through the Oklahoma State Regents for Higher Education (OSRHE) Academic Affairs Office by reviewing the circumstances of the complaint and providing the individual with contact information for the most appropriate campus office with the authority to resolve the complaint. If the individual has exhausted the process for review and appeal at the institution and believes the complaint is unresolved, OSRHE staff requests permission to contact the institution on the student's behalf to identify any possible resolution. OSRHE staff remains in contact with the student to determine if the issue has been resolved or adequately addressed. Please call OSRHE at 405-225-9100 for more information.
	Oklahoma Department of Career and Technology Education	none listed
	Oklahoma Board of Private Schools	A form is available by request to the Oklahoma Board of Private Schools (OBPVS) staff, but is not required. Unless a safety or other issue requiring an in-person investigation is alleged, a Student complaint will be accepted and sent to the institution for a response that may then be forwarded to the complainant for further input. Please call OBPVS for more information at 405-528-3370. Web page is under development.

State	Agency Name	Link to and/or Information about Complaint Process
Oregon	Oregon Office of Degree Authorization	All complaints about schools under our regulatory jurisdiction or an exempt status approved by this office are handled by Office of Degree Authorization (ODA) staff. Complaints about exempt schools are referred to the Attorney General's office. Please call ODA for more information at 541-687-7478.
	Oregon Department of Education - Private and Career Schools Office	http://www.ode.state.or.us/search/page/?id=325
Pennsylvania	Pennsylvania Department of Education, Division of Higher Education	http://www.portal.state.pa.us/portal/server.pt/community/higher_education/8711/complaint_procedure/1004474
Puerto Rico	Puerto Rico Council on Education	none listed
Rhode Island	Rhode Island Board of Governors for Higher Education	http://www.ribghe.org/students.htm
South Carolina	South Carolina Commission on Higher Education	http://www.che.sc.gov/New_Web/GoingToCollege/Proprietary.htm
South Dakota	South Dakota Secretary of State	http://atg.sd.gov/Consumers/HandlingComplaints/ConsumerComplaintForm.aspx
Tennessee	Tennessee Higher Education Commission, Division of Postsecondary School Authorization	http://tn.gov/thec/
Texas	Texas Workforce Commission	http://www.twc.state.tx.us/svcs/propschools/problem-school.html
	Texas Higher Education Coordinating Board	To file a complaint, follow the complaint procedures in the school's catalog. If the issue is not resolved, contact either the Texas Workforce Commission's Career School or the school's accrediting agency. If the school is not accredited by a recognized accreditor but has degree granting authority, send a written complaint to the Coordinating Board at Texas Higher Education Coordinating Board, Academic Affairs and Research, P.O. Box 12788, Austin, Texas 78711.
Utah	Utah Division of Consumer Protection	http://consumerprotection.utah.gov/complaints/index.html

State	Agency Name	Link to and/or Information about Complaint Process
Vermont	Vermont State Board of Education, Vermont Department of Education	We encourage you to work directly with your institution to satisfy complaints. In most cases, that is the only appropriate avenue for you to pursue. If you believe you have exhausted avenues listed above and those listed in the attached PDF and have a valid complaint about a violation, you may send it to the Vermont Department of Education in writing at 120 State Street, Montpelier, VT 05620-2501. All complaints should be specific in describing the nature of the complaint and relevant information: the name of the parties involved, including witnesses, dates, the policy or procedure violated (if known), the course/program, the name of the institution, and complete contact information. In addition, please include any supporting material that substantiates your complaint, including correspondence with the school about the issue. For more information please see the PDF at: http://education.vermont.gov/new/pdfdoc/pgm_postsecondary/EDU-Complaint_Resolution_Statement_for_Postsecondary_Education_Matters.pdf
Virginia	Virginia State Council of Higher Education, Private & Out-of-State Postsecondary Education	http://www.schev.edu/students/studentcomplaint.asp
Washington	Washington Student Achievement Council	Students may submit a formal complaint to the Washington Student Achievement Council, provided it is against an institution authorized by the Washington Student Achievement Council and is within one year of the last date of attendance. For more information, please contact the Washington Student Achievement Council at 360-753-7800.
	Washington Workforce Training and Education Coordinating Board	http://www.wtb.wa.gov/PCS_Complaints.asp
West Virginia	West Virginia Higher Education Policy Commission	http://wvhepcnew.wvnet.edu/
	West Virginia Council for Community & Technical College Education	none listed
Wisconsin	Wisconsin Educational Approval Board	http://eab.state.wi.us/resources/complaint.asp
Wyoming	Wyoming Department of Education	If the complaint involves an issue relative to authorization, the Wyoming Department of Education contacts the institution to ensure that the institution is compliant with Wyoming State law. For complaints not related to authorization, the complainant is encouraged to try to resolve the issue through their institution's formal grievance procedures. Depending on the nature of the complaint, the complainant may also be referred to the Consumer Protection Division of the Wyoming Attorney General's Office. Please contact the Wyoming Department of Education at 307-777-6210.

State	Agency Name	Link to and/or Information about Complaint Process
<p>*Based upon the SHEEO (State Higher Education Executive Officers) "Compendium of (State Authorization) Laws and Regulatory Practices," this summary was created with support from WCET's (WICHE Cooperative for Educational Technologies) State Authorization Network. SHEEO and WCET collaborated in directing the work of NCHEMS (National Center for Higher Education Management Systems) in gathering, updating, and compiling the information.</p>		

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Filing Complaints about an Illinois Community College

Office of Origin: Academic Affairs

Document Summary: ICCB's procedures for filing a complaint about an Illinois Community College.

<https://www.iccb.org/students/filing-complaints-about-an-illinois-community-college/>



Illinois Community College Board

Students



[Home](#) / Filing Complaints about an Illinois Community College/

Filing Complaints about an Illinois Community College

Step 1: Follow the institution’s complaint procedures.

Students, or consumers, who have a complaint they are trying to resolve with a specific community college are encouraged to try to resolve their issue through their institution’s formal grievance procedures. All colleges have specific processes in place to address complaints locally.

You will find information regarding the institutions complaint procedures on the college’s website, in the student handbook, and/or in the course catalog. You may also contact the Dean of Students.

- › For issues regarding financial aid or tuition and fees, go directly to the financial aid or business office of the institution you attend.
- › For grade disputes, try to resolve it with your professor, the chairperson of the department, the dean of the college where you are enrolled, or the vice president for academic affairs, in that order.
- › For concerns related to the behavior of an individual student or professor, you should address this concern with that person first. If this is not feasible, discuss your concern confidentially with the appropriate staff person in the Dean of Student’s office or the office of student services (e.g. Vice President of Student Development).

If your safety or security is threatened, contact the proper authorities (e.g. campus security or local police) immediately.

If you attempted to file a complaint at the institutional level and were not successful you may file a complaint with the Illinois Community College Board. Please see instructions below.

Step 2: Prepare to register a formal grievance with ICCB.

After you have made all attempts to resolve your issue(s) with the institution, ICCB may moderate

communication between you and the college.

The Illinois Community College Board (ICCB) is the state coordinating board for the Illinois Community College System which covers the entire state with 48 colleges and one multi-community college center in 39 community college districts.

Here is a list of [Illinois' Community Colleges](#)

All other higher education institutions are not within the authority of ICCB. For example:

Illinois Board of Higher Education (IBHE)

[Register an Institutional Complaint](#)

- › Four year colleges and universities
- › Private colleges
- › Private Business and Vocational Schools
- › For-profit universities and colleges

Illinois State Board of Education (ISBE)

[Special Education Complaint Investigation Process](#)

[Request for State Complaint Investigation Form](#)

- › Public and private high schools

Step 3: Gather all the documentation you have collected during your attempt to resolve the matter directly with the institution.

This documentation should include your complaint filed with the Dean of Students office; or the office designated at the college.

Also, you should include all other relevant documents and information which depending on the nature of your case, in particular, you must include:

- › A copy of the written complaint you submitted to the college
- › Official letters issued by the college regarding your case
- › A timeline of events including the name of the department and the name and or title of staff with whom you spoke

Step 4: Register a grievance using ICCB's Institution Complaint System.

If you wish to remain anonymous, ICCB will not be able to contact you or address your formal complaint. Anonymous complaints will be reviewed, logged, and counted in ICCB reports about institutional complaints.

Complaints can be submitted to ICCB in the following ways:

- › **Print and complete the [Complaint Form](#). Then mail it and relevant documents to:**

Student Complaints
Illinois Community College Board
401 E. Capitol Avenue

Springfield, IL 62701

› Scan your completed Complaint Form and relevant documents. Then email to:

studentcomplaints@iccb.state.il.us

› Call for instructions on how to file a complaint:

1-800-573-4604 or (217) 557-2741

Out-of-State Distance Learning Students

Students with complaints who are residents of another state and taking distance learning courses at an Illinois community college are asked to identify their home state as Illinois participates in [SARA](#), an agreement with other states which provides authorization in those states for Illinois institutions and a mechanism for addressing student complaints.

Out-of-State distance learning students may also file a complaint in their home state. Information can be found [here](#).

Contact Us | Privacy Policy

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Governor Bruce Rauner

Chair Dr. Lazaro Lopez

Executive Director Dr. Karen Hunter Anderson

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Online Student Complaint Procedures

Office of Origin: Student Services

Document Summary: A description of the online student complaint procedure

Web address: <http://www.sic.edu/academics/online-courses-and-programs/online-student-complaint-procedure>

ONLINE STUDENT COMPLAINT PROCEDURE

Complaints

Southeastern Illinois College is committed to resolving student complaints in a prompt and fair manner. The College works diligently to find positive resolutions to all student concerns. Please try to exhaust all avenues of complaint resolution before going outside the College.

If you have a complaint that needs to be addressed, please follow the process outlined here: [General Student Grievance Procedures](#). Questions regarding the complaint process should be directed to the [Dean for Student Services and Enrollment](#).

If you are an **Out of State student** and have a complaint that you feel **has not been resolved** through the General Student Grievance Procedure, you may file a complaint with the state in which you reside. In compliance with the Federal Department of Education regulations, Southeastern provides this list of State Agencies with contact information for each state: [Student Complaint Information by State](#). You may also contact the [Illinois Community College Board](#) when seeking a resolution.



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Complaint Record Form

Office of Origin: Office of Student Affairs

Document Summary: A copy of the complaint record form.



Complaint Record Form

Date:	
Department/Division:	
Student Name: ID:	
Nature of Complaint:	
Resolution (Action Taken or Recommended):	
Student Agreeable to Resolution:	Yes No
Employee Name and Position:	Director Division Chair Dean Vice President

Attachment: YES (please attach): _____ NO: _____



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Student Complaint Summary

Office of Origin: Executive Dean of Student Services

Document Summary: Summary of student complaints from 2009 to present per HLC policy

**Grievances and Complaints
2009-2010**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none">• Student complaint regarding grade appeal process.	<ul style="list-style-type: none">• Grade appeal process reviewed and upheld.

**Grievances and Complaints
2010-2011**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none">• Student complaint against inappropriate instructor remarks during class.• Student complaint against inappropriate remarks and innuendos during class.	<ul style="list-style-type: none">• Situation was monitored and the Dean sat in on classes. No further issues were reported.• Student withdrew from class and was provided a full refund.

**Grievances and Complaints
2012-2013**

Category	Grievance/Complaint	Resolution
General	<ul style="list-style-type: none"> • Student Government member complaint against Student Government advisor for violation of FERPA. • Student allegation of sexual harassment against another student. • GED student filed sexual harassment complaint against another GED student. • Student complaint regarding ethnic harassment by another student. 	<ul style="list-style-type: none"> • Complaint was investigated and found to have no merit. • Accused student withdrew. • Meeting was held with accused student; and student was prevented from registering until resolution achieved. • Accused student withdrew without meeting with the Dean.

**Grievances and Complaints
2013-2014**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none"> • Student complaint about fellow classmate. • Student expressed concerns over reciprocal agreement. • Student complaint regarding nursing program admissions process. 	<ul style="list-style-type: none"> • Student was moved to another section. • College followed established policies and worked with reciprocal school. • Complaint was investigated and found allegations to be unsubstantiated. College processes were upheld.
General	<ul style="list-style-type: none"> • Complaint between student workers in the bookstore regarding offensive language and unprofessional behavior. • Student provided restraining order against another student. 	<ul style="list-style-type: none"> • Meeting was held with respective parties. No further action was taken. • The College enforced the restraining order.

**Grievances and Complaints
2014-2015**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none"> • Student complaints against classmates, assignments, and grading. • Student raised religious accommodation concerns in the massage therapy program. 	<ul style="list-style-type: none"> • Issues reviewed and student was suspended after extensive investigation into harassment of faculty and students. • Accommodations were granted by the College.
Academic Grade Appeals	<ul style="list-style-type: none"> • 17 grade appeals were reviewed per standing College policy. 	<ul style="list-style-type: none"> • Appropriate action was taken through committee collaboration per policy.
Student Services	<ul style="list-style-type: none"> • Student concerns with ADA accommodations in the Cosmetology program. • Student challenged her academic suspension status. 	<ul style="list-style-type: none"> • Accommodations were modified by the College. • Review was conducted and original findings were upheld.

**Grievances and Complaints
2015-2016**

Category	Grievance/Complaint	Resolution
Academic (3)	<ul style="list-style-type: none"> • Student complaint regarding lack of responsiveness with adjunct instructor. • Student appealed denial of admission to LPN nursing program. Student missed deadline date. • Student raised concerns regarding lack of responsiveness from instructor to student concerns. Student was concerned about quality of instruction and ability to pass professional licensing exam after finishing the course. 	<ul style="list-style-type: none"> • Department chair met with instructor to discuss the complaint. Developed schedule for face to face student appointments with instructor. • Appeal was reviewed by Nursing Director and Academic Dean and upheld based on adequate notice of deadline date. • Concerns were investigated and found to be unsubstantiated.
Academic Grade Appeals	<ul style="list-style-type: none"> • 18 grade appeals were reviewed per standing College policy. 	<ul style="list-style-type: none"> • Appropriate action was taken through committee collaboration per policy.
General	<ul style="list-style-type: none"> • Student issue regarding safety protocols in an athletic program. 	<ul style="list-style-type: none"> • Issue was resolved through legal means.

**Grievances and Complaints
2016-2017**

Category	Grievance/Complaints	Resolution
Academic	<ul style="list-style-type: none"> • Student complaint to faculty regarding grade criteria in class. • Numerous complaints from single student regarding courses, instructors, textbooks, facilities, etc. 	<ul style="list-style-type: none"> • Instructor provided multiple emails to student outlining criteria. • President and Vice President met with student to discuss concerns. No further action was taken.
Academic Grade Appeals	<ul style="list-style-type: none"> • 10 grade appeals were reviewed per standing College policy. 	<ul style="list-style-type: none"> • Appropriate action was taken through committee collaboration per policy.
Student Services	<ul style="list-style-type: none"> • Student complaint about answers from an academic advisor. Student requested information regarding incompletes due to health issues. • Parent complaint regarding disbursement of financial aid. Parent contacted Dean of Student Services and President regarding complaint. 	<ul style="list-style-type: none"> • Dean of Student Services provided appropriate information to student. • Dean forwarded a letter regarding outstanding requirements for the financial aid process to the student/parent. This information had been sent to the student previously.
General	<ul style="list-style-type: none"> • Student complaint regarding elevator repair. Repair company did not complete contracted work within originally agreed upon timeframe due to extenuating circumstances on the part of the company. 	<ul style="list-style-type: none"> • Accommodations were offered to the student in addition to a meeting with the President. Student did not take advantage of accommodations or meeting request.
Information Technology	<ul style="list-style-type: none"> • Dual Credit students at an in-district high school experienced login issues for their course throughout the semester. 	<ul style="list-style-type: none"> • Dual Credit Coordinator forwarded FERPA releases to the high school counselor so that issues could be worked through. Future issues were routed through Dual Credit office so that remedies could be offered more readily.
Security	<ul style="list-style-type: none"> • Parent complained about voicemail son received from 	<ul style="list-style-type: none"> • Director of Environmental Services met with the security officer and contracted security

	contracted SIC security officer.	company to prohibit calls to students.
Financial Aid	<ul style="list-style-type: none"> • Student had numerous complaints with financial aid appeals. 	<ul style="list-style-type: none"> • Student issues were investigated and original findings were upheld.

**Grievances and Complaints
2017-2018**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none"> • Student complaint regarding course offering times. • Student concern about posting of grades in mySIC. 	<ul style="list-style-type: none"> • Student withdrew and was provided a full refund. • Concern was investigated by the Vice President. Issue was resolved between the student and instructor.
Academic Grade Appeals	<ul style="list-style-type: none"> • 18 grade appeals were reviewed per standing College policy. 	<ul style="list-style-type: none"> • Appropriate action was taken through committee collaboration per policy.
General	<ul style="list-style-type: none"> • Student filed complaints against classmates in the Cosmetology program and against the financial aid department. • Student raised off-campus concerns regarding coach. • Student athlete concern with conduct of coach. 	<ul style="list-style-type: none"> • The complaint against financial aid was resolved. The student withdrew from the Cosmetology program. • Investigation was conducted and allegations were unsubstantiated. Student quit the team but scholarship was upheld. • Concerns were investigated and remediation meeting was held between the coach and Dean.
Student Services	<ul style="list-style-type: none"> • Student complaint due to transcript being withheld due to unpaid bill. 	<ul style="list-style-type: none"> • Issue was resolved and transcript was provided.

**Grievances and Complaints
2018-2019**

Category	Grievance/Complaint	Resolution
Academic	<ul style="list-style-type: none"> • Unsafe behaviors reporting in welding class. • Student complaint regarding ADA accommodations. • Student complaint after being caught cheating on a nursing exam. • Student complaint regarding not being allowed to enroll in two courses that met at the same time. 	<ul style="list-style-type: none"> • Discussion was held with involved students regarding classroom safety. No further action was taken. • Accommodations were modified by the College. • Numerous meetings were held with the student and parent. Original findings were upheld. • Advisor met with student and resolution was reached by the student only enrolling in one course.
Academic Grade Appeals	<ul style="list-style-type: none"> • 9 grade appeals were reviewed per standing College policy. 	<ul style="list-style-type: none"> • Appropriate action was taken through committee collaboration per policy.
Financial Aid	<ul style="list-style-type: none"> • Complaint with R2T4 processing and resulting bill. • Student complaint regarding federal verification process. 	<ul style="list-style-type: none"> • Complaint was escalated to the Department of Education resulting in a review of the College's processes and policies which were upheld. • Student withdrew before issue could be resolved.
General	<ul style="list-style-type: none"> • Student athlete complaint against assistant coach for offensive language. • Student complaint about car parked in a handicap parking space without proper identification. 	<ul style="list-style-type: none"> • Assistant coach will undergo sensitivity training. • Issue was addressed by campus security.
Student Services (4)	<ul style="list-style-type: none"> • Student issue regarding incorrect assignment of transfer credit. • Student was misadvised and was short on graduation hours. 	<ul style="list-style-type: none"> • Process revised to provide extra layer of verification and College worked with transfer institution on options for the student. • The College provided course options to the student at no cost and the student was able to complete necessary graduation hours.

	<ul style="list-style-type: none"> • Student complaint over ADA accommodations without appropriate paperwork. • Student enrolled with the wrong college in a shared program. 	<ul style="list-style-type: none"> • Complaint was reviewed and original findings were upheld. • Student has been enrolled in the correct college for the shared program.
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3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Complaint Process Review Meeting

Office of Origin: Office of Student Affairs

Document Summary: A copy of the meeting scheduled for Cabinet to review the complaint process.

Cara Lehman

Subject: FW: HLC Complaint Process Review for Cabinet Agenda

Start: Wed 4/8/2015 8:00 AM
End: Wed 4/8/2015 8:30 AM
Show Time As: Tentative

Recurrence: Yearly
Recurrence Pattern: the second Wednesday of April from 8:00 AM to 8:30 AM

Meeting Status: Not yet responded

Organizer: Chad Flannery

-----Original Appointment-----

From: Chad Flannery
Sent: Thursday, January 8, 2015 8:53 AM
To: Chad Flannery; Jonah Rice; Karen Weiss; Lisa Dye
Subject: HLC Complaint Process Review for Cabinet Agenda
When: Occurs the second Wednesday of April effective 4/8/2015 from 8:00 AM to 8:30 AM (UTC-06:00) Central Time (US & Canada).
Where:

For HLC federal compliance purposes



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Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Transfer of Credit and Articulation Agreements – College website

Office of Origin: Office of Academic Affairs

Document Summary: A PDF copy of the Transfer of Credit and Articulation Agreement webpage. <http://www.sic.edu/academics/transfer-of-credit-and-articulation-agreements>

[Home](#) > [Academics](#) > Transfer Credit and Articulation Initiative

TRANSFER OF CREDIT AND ARTICULATION AGREEMENTS

Transfer and Other Credit

Find out about:

- Transfer credit from colleges and universities
- What transfer credit is
- Vocational non-accredited programs
- Military credit
- Credit for attendance at correctional training facilities

Transfer and Other Credit Information

Illinois General Education Core Curriculum

Illinois Articulation Initiative (IAI)

Southeastern Illinois College is a participant in the [Illinois Articulation Initiative \(IAI\)](#), a statewide agreement that allows transfer of the completed Illinois Transferable General Education Core Curriculum between participating institutions. Completion of the General Education Core Curriculum at any participating college or university in Illinois assures transferring students that low-division general education requirements for an associate or bachelor's degree have been satisfied. This agreement is in effect for students graduating high school in 1998 or entering an associate or baccalaureate degree-granting institution as a first-time freshman in summer 1998 (and thereafter). Upon completion of this core, IAI will be posted on the student's transcript.

Illinois Transferable General Education Core Curriculum Minimum Requirements

Communications: 3 course (9 semester credits)

A two-course sequence in writing (6 semester credits)

Effective May, 1999: a grade of A, B, or C is required to get credit for the two writing courses.

Mathematics: 1 or 2 courses (3 to 6 semester credits)

Physical and Life Sciences: 2 courses (7 to 8 semester credits)

One course selected from Life Sciences

One course from Physical Sciences

Students with the appropriate preparation may substitute an initial course designed for science majors for a more general course.

At least one laboratory course must be included.

Humanities and Fine Arts: 3 courses (9 semester credits)

One course selected from Humanities

One course selected from Fine Arts and

One course from either Humanities or Fine Arts.

Social and Behavioral Sciences: 3 courses (9 semester credits)

Courses must be selected from at least two disciplines.

Students Transferring to Another Institution

Students may take SIC courses to complete the Illinois Transferable General Education Core Curriculum prior to transferring to another participating school. The following IAI codes identify qualifying general education courses:

IAI C	Communications	IAI M	Mathematics
IAI F	Fine Arts	IAI P	Physical Sciences
IAI H	Humanities	IAI S	Social/Behavioral Sciences
IAI L	Life Sciences		

Students who do not complete the Illinois Transferable General Education Core Curriculum must meet the receiving institution's general education requirements. Credit for individual courses completed in the Illinois Transferable General Education Core Curriculum will be applied toward fulfillment of the receiving institution's general education requirements so long as the receiving institution requires that coursework.

See an academic advisor for additional information and read about the IAI on [iTransfer: the Illinois Transfer Portal website](#).

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: University Partners

Office of Origin: Academic Affairs

Document Summary: Listing of agreements/partnerships with various four-year colleges and universities for specific programs.

<https://www.sic.edu/academics/university-partners>

[Home](#) > [Academics](#) > University Partners

UNIVERSITY PARTNERS

Southeastern Illinois College has a number of agreements/partnerships with various four-year colleges and universities for specific programs.

University Partner	Contact Information	Agreement Programs
Central Methodist University	411 Central Methodist Square Fayette, MO 54248 (877) 268-1854 www.centralmethodist.edu	Bachelor of Science – Business Bachelor of Science – Child Development Bachelor of Science – Computer Science Bachelor of Science – Criminal Justice Bachelor of Science – Nursing Bachelor of Science – Psychology
Chamberlain College of Nursing	Jessica Hylton MBA, M.Ed. Healthcare Development Specialist jhylton@chamberlain.edu (815) 529-1679 3005 Highland Parkway Downers Grove, IL 60515 (630) 487-3143 www.chamberlain.edu	Bachelor of Science – Nursing
Eastern Illinois University	600 Lincoln Avenue Charleston, IL 61920-3099 (217) 581-5000 www.eiu.edu	Bachelor of Arts – Criminal Justice Bachelor of Arts – Criminology/Criminal Justice Bachelor of Science – Nursing
Franklin University	201 S. Grant Avenue Columbus, OH 43215 (614) 947-5063 or (877) 341-6300 www.franklin.edu	Bachelor of Arts Bachelor of Science
Illinois State University	201 Hovey Hall Campus Box 2200 Normal, IL 61790-220 (309) 438-2181 or (800) 366-2478 admissions@illinoisstate.edu www.illinoisstate.edu	Bachelor of Arts Bachelor of Science
McKendree University	710 College Road Lebanon, IL 62254 (800) 232-7228 ext. 6576 www.mckendree.edu/nursing	Bachelor of Science – Nursing
Missouri Baptist University	Julia Schroeder, Ph.D. Dean for Southern Illinois Regional Learning Centers schroederj@mobap.edu (618) 985-2828 ext. 8114	Bachelor of Arts Bachelor of Science

	<p>One College Park Drive St. Louis, MO 63141-8698 (314) 434-1115 or (877) 434-1115 www.mobap.edu</p>	
Missouri University of Science and Technology	<p>Rolla, MO 65409 (573) 341-4111 or (800) 522-0938 www.mst.edu</p>	<p>Bachelor of Arts Bachelor of Science</p>
Murray State University	<p>102 Curris Center Murray, KY 42071 (800) 272-4678 www.murraystate.edu</p>	<p>Bachelor of Science – Business Administration Bachelor of Science – Nursing</p>
Southern Illinois University Carbondale	<p>Undergraduate Admissions 1263 Lincoln Drive Carbondale, IL 62901 (618) 536-4405 admissions@siu.edu www.siu.edu</p>	<p>Bachelor of Arts – Criminology & Criminal Justice Bachelor of Arts – Psychology Bachelor of Science – Accounting Bachelor of Science – Automotive Technology Bachelor of Science – Business Administration Bachelor of Science – Civil Engineering Bachelor of Science – Computer Engineering Bachelor of Science – Electrical Engineering Bachelor of Science – Industrial Management & Applied Engineering Bachelor of Science – Industrial Technology Bachelor of Science – Information Systems Technologies Bachelor of Science – Mechanical Engineering Bachelor of Science – Public Safety Management Bachelor of Science – Social Work Bachelor of Science – Special Education Bachelor of Science – Technical Resource Management</p>
Southern Illinois University Edwardsville	<p>Leslie Daugherty SIUE Transfer Center ledaugh@siue.edu (618) 650-2133 State Route 157 Edwardsville, IL 62026</p>	<p>Bachelor of Science – Integrative Studies/Biofuels Bachelor of Science – Nursing</p>

	(888) 328-5168 www.siu.edu	
University of Illinois Springfield	Raymond Barnett Rbarn2@uis.edu (217) 206-6628 One University Plaza Springfield, IL 62703-5407 (217) 206-6600 www.uis.edu	Bachelor of Arts Bachelor of Science
University of Illinois Urbana-Champaign	Heather Miller Academic Outreach Program Director Hmiller1@uiuc.edu (217) 265-6568 901 West Illinois Street Urbana, IL 61801 (217) 333-0302 www.illinois.edu	ACES Program
University of Phoenix	(866) 766-0765 www.phoenix.edu	Bachelor of Science – Management
University of Southern Indiana	8600 University Blvd. Evansville, IN 47712 (812) 464-8600 www.usi.edu	Bachelor of Science – Engineering Bachelor of Science – Mechanical Engineering Bachelor of Science – Manufacturing Engineering Bachelor of Science – Electrical Engineering
Western Illinois University	Bachelor of Arts Degree Program NP-BOT@wiu.edu (309) 298-1929 1 University Circle Macomb, IL 61455 (309) 298-1414 www.wiu.edu	Bachelor of Arts

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #9024 – Transfer Credit Policy

Office of Origin: Enrollment Services

Document Summary: Board of Trustees policy for transfer of credit, adopted October 20, 2015

It may be possible for individuals who are entering Southeastern Illinois College to be granted credit toward graduation for work previously completed at other colleges, universities, business schools, vocational institutes, military centers and similar agencies, or through testing.

Transfer Credit is college credit previously earned at another recognized college or university. To receive transfer credit:

1. The student must provide an official transcript from the previously attended college or university to Southeastern Illinois College
2. Southeastern will accept transfer credit from post-secondary institutions which are accredited by the Higher Learning Commission or from comparable regional accrediting associations. If Southeastern has no equivalent course, the credit will be accepted as elective credit only.
 - a. Credit earned in remedial or developmental courses will not be accepted. Southeastern will recognize that remediation has been met where appropriate.
 - b. Credit hours only are transferable. Grades associated with the credit are not transferable, nor are they included in the computation of the cumulative grade point average.
 - c. Courses in which the student has earned a grade of "D" or greater will be accepted in transfer provided the student's cumulative grade point average from the transferring institution is a 2.00 or greater on a 4.00 scale. If a student has a cumulative grade point average below 2.00, credit will be awarded for only those courses in which a grade of "C" or higher was earned.

Non-Accredited Programs

Students who have attended programs not accredited by the Higher Learning Commission or a comparable regional accrediting association must successfully complete a proficiency examination, where available, for each course for which the student is seeking credit.

Appeal Process

Students who wish to appeal a decision on the awarding of transfer credit may do so by submitting a written rationale outlining their reasons to the Vice President for Academic and Student Affairs.

Adopted: October 20, 2015
Amended:
Legal Ref:
Cross Ref:



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Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Transfer and Other Credit Information Sheet

Office of Origin: Enrollment Services

Document Summary: Information regarding transfer of credit from other colleges and universities, along with military and correctional credit

Web Address:

http://www.sic.edu/files/uploads/global/your_right_to_know/HEOA/TRANSFER_AND_OTHER_CREDIT.pdf

TRANSFER AND OTHER CREDIT

Transfer Credit from Colleges & Universities

It may be possible for individuals who are entering Southeastern Illinois College to be granted credit toward graduation for work previously completed at other colleges, universities, business schools, vocational institutes, military centers and similar agencies, or through testing.

Transfer Credit

Transfer Credit is college credit previously earned at another recognized college or university.

To receive transfer credit:

1. The student must provide an official transcript from the previously attended college or university to Southeastern Illinois College.
2. Southeastern will accept transfer credit from post-secondary institutions which are accredited by the Higher Learning Commission of the North Central Association of College and Schools or from comparable regional accrediting associations. If Southeastern has no equivalent course, the credit will be accepted as elective credit only.
 - A. Credit earned in remedial or developmental courses will not be accepted. Southeastern will recognize that remediation has been met where appropriate.
 - B. Credit hours only are transferable. Grades associated with the credit are not transferable, nor are they included in the computation of the cumulative grade point average.
 - C. Courses in which the student has earned a grade of "D" or greater will be accepted in transfer provided the student's cumulative grade point average from the transferring institution is a 2.00 or greater on a 4.00 scale. If a student has a cumulative grade point average below 2.00, credit will be awarded for only those courses in which a grade of "C" or higher was earned.

Vocational Non-Accredited Programs

Students who have attended vocational programs not accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools, or a comparable regional accrediting association must successfully complete a proficiency examination, where available, for each course for which the student is seeking credit.

Appeal Process: Students who wish to appeal a decision on the awarding of transfer credit may do so by submitting a written rationale outlining their reasons to the Vice President for Academic and Student Affairs.

Military Credit

Southeastern accepts credits earned through various armed forces education experiences. Students will be granted credit for training received in the military under the following conditions:

1. Veterans shall submit to the Enrollment Services Office an official copy of their DD214 or an official certificate which documents other credits earned during military training.
2. With the DD 214, all military veterans attending Southeastern may receive two (2) semester credits of physical education and three (3) semester credits for HYG 121.
3. With the Army/American Council on Education Registry Transcript System (AARTS), other credits earned during military training will be accepted as recommended by the American Council on Education Guidelines for awarding higher education credit when an equivalent Southeastern course exists. Students can request this transcript from their local Army Education Center Counselor or in writing from AARTS Operations Center, 298 Grant Avenue, Ft. Leavenworth, KS 66027, or complete the AARTS Transcript Request Form online at <http://aarts.army.mil/>.

Credit for Attendance at Correctional Training Facilities (9008)

Any individual who has successfully completed the Illinois Department of Corrections Correctional Officers Training Academy pre-service training program or the Federal Bureau of Prisons Training Academy Program, and who successfully completes three semester hours in the Law Enforcement/Correctional Officers Training Program through Southeastern Illinois College, upon application and documentation will be eligible to receive credit in the following courses:

Introduction to Corrections	CRJ 213	3 semester hours
Internship	CRJ 216	3 semester hours

Any individual who has successfully completed the Police Training Institute Program and has successfully completed a minimum of fifteen (15) semester hours of general course work with a minimum of six (6) semester hours in CRJ course work with a "C" or higher grade, upon application and documentation will be eligible to receive credit in the following courses:

Police Patrol Procedures	CRJ 117	2 semester hours
Criminal Law II	CRJ 211	3 semester hours
Internship	CRJ 216	3 semester hours

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Illinois Articulation Initiative (IAI)

Office of Origin: Academic Affairs

Document Summary: General information from College website on IAI, Illinois Transferable General Education Core Curriculum

Web Address: <http://www.sic.edu/academics/transfer-of-credit-and-articulation-agreements>

TRANSFER OF CREDIT AND ARTICULATION AGREEMENTS

Transfer and Other Credit

Find out about:

- Transfer credit from colleges and universities
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- Credit for attendance at correctional training facilities

[Transfer and Other Credit Information](#)

Illinois General Education Core Curriculum

Illinois Articulation Initiative (IAI)

Southeastern Illinois College is a participant in the Illinois Articulation Initiative (IAI), a statewide agreement that allows transfer of the completed Illinois Transferable General Education Core Curriculum between participating institutions. Completion of the General Education Core Curriculum at any participating college or university in Illinois assures transferring students that low-division general education requirements for an associate or bachelor's degree have been satisfied. This agreement is in effect for students graduating high school in 1998 or entering an associate or baccalaureate degree-granting institution as a first-time freshman in summer 1998 (and thereafter). Upon completion of this core, IAI will be posted on the student's transcript.

Illinois Transferable General Education Core Curriculum Minimum Requirements

Communications: 3 course (9 semester credits)

A two-course sequence in writing (6 semester credits)

Effective May, 1999: a grade of A, B, or C is required to get credit for the two writing courses.

Mathematics: 1 or 2 courses (3 to 6 semester credits)

Physical and Life Sciences: 2 courses (7 to 8 semester credits)

One course selected from Life Sciences

One course from Physical Sciences

Students with the appropriate preparation may substitute an initial course designed for science majors for a more general course.

At least one laboratory course must be included.

Humanities and Fine Arts: 3 courses (9 semester credits)

One course selected from Humanities

One course selected from Fine Arts and

One course from either Humanities or Fine Arts.

Social and Behavioral Sciences: 3 courses (9 semester credits)

Courses must be selected from at least two disciplines.

Students Transferring to Another Institution

Students may take SIC courses to complete the Illinois Transferable General Education Core Curriculum prior to transferring to another participating school. The following IAI codes identify qualifying general education courses:

IAI C	Communications	IAI M	Mathematics
IAI F	Fine Arts	IAI P	Physical Sciences
IAI H	Humanities	IAI S	Social/Behavioral Sciences
IAI L	Life Sciences		

Students who do not complete the Illinois Transferable General Education Core Curriculum must meet the receiving institution's general education requirements. Credit for individual courses completed in the Illinois Transferable General Education Core Curriculum will be applied toward fulfillment of the receiving institution's general education requirements so long as the receiving institution requires that coursework.

See an academic advisor for additional information and read about the IAI on [iTransfer: the Illinois Transfer Portal website](#).

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: University Partners

Office of Origin: Academic Affairs

Document Summary: Listing of agreements/partnerships with various four-year colleges and universities for specific programs.

<https://www.sic.edu/academics/university-partners>

[Home](#) > [Academics](#) > University Partners

UNIVERSITY PARTNERS

Southeastern Illinois College has a number of agreements/partnerships with various four-year colleges and universities for specific programs.

University Partner	Contact Information	Agreement Programs
Central Methodist University	411 Central Methodist Square Fayette, MO 54248 (877) 268-1854 www.centralmethodist.edu	Bachelor of Science – Business Bachelor of Science – Child Development Bachelor of Science – Computer Science Bachelor of Science – Criminal Justice Bachelor of Science – Nursing Bachelor of Science – Psychology
Chamberlain College of Nursing	Jessica Hylton MBA, M.Ed. Healthcare Development Specialist jhylton@chamberlain.edu (815) 529-1679 3005 Highland Parkway Downers Grove, IL 60515 (630) 487-3143 www.chamberlain.edu	Bachelor of Science – Nursing
Eastern Illinois University	600 Lincoln Avenue Charleston, IL 61920-3099 (217) 581-5000 www.eiu.edu	Bachelor of Arts – Criminal Justice Bachelor of Arts – Criminology/Criminal Justice Bachelor of Science – Nursing
Franklin University	201 S. Grant Avenue Columbus, OH 43215 (614) 947-5063 or (877) 341-6300 www.franklin.edu	Bachelor of Arts Bachelor of Science
Illinois State University	201 Hovey Hall Campus Box 2200 Normal, IL 61790-220 (309) 438-2181 or (800) 366-2478 admissions@illinoisstate.edu www.illinoisstate.edu	Bachelor of Arts Bachelor of Science
McKendree University	710 College Road Lebanon, IL 62254 (800) 232-7228 ext. 6576 www.mckendree.edu/nursing	Bachelor of Science – Nursing
Missouri Baptist University	Julia Schroeder, Ph.D. Dean for Southern Illinois Regional Learning Centers schroederj@mobap.edu (618) 985-2828 ext. 8114	Bachelor of Arts Bachelor of Science

	<p>One College Park Drive St. Louis, MO 63141-8698 (314) 434-1115 or (877) 434-1115 www.mobap.edu</p>	
Missouri University of Science and Technology	<p>Rolla, MO 65409 (573) 341-4111 or (800) 522-0938 www.mst.edu</p>	<p>Bachelor of Arts Bachelor of Science</p>
Murray State University	<p>102 Curris Center Murray, KY 42071 (800) 272-4678 www.murraystate.edu</p>	<p>Bachelor of Science – Business Administration Bachelor of Science – Nursing</p>
Southern Illinois University Carbondale	<p>Undergraduate Admissions 1263 Lincoln Drive Carbondale, IL 62901 (618) 536-4405 admissions@siu.edu www.siu.edu</p>	<p>Bachelor of Arts – Criminology & Criminal Justice Bachelor of Arts – Psychology Bachelor of Science – Accounting Bachelor of Science – Automotive Technology Bachelor of Science – Business Administration Bachelor of Science – Civil Engineering Bachelor of Science – Computer Engineering Bachelor of Science – Electrical Engineering Bachelor of Science – Industrial Management & Applied Engineering Bachelor of Science – Industrial Technology Bachelor of Science – Information Systems Technologies Bachelor of Science – Mechanical Engineering Bachelor of Science – Public Safety Management Bachelor of Science – Social Work Bachelor of Science – Special Education Bachelor of Science – Technical Resource Management</p>
Southern Illinois University Edwardsville	<p>Leslie Daugherty SIUE Transfer Center ledaugh@siue.edu (618) 650-2133 State Route 157 Edwardsville, IL 62026</p>	<p>Bachelor of Science – Integrative Studies/Biofuels Bachelor of Science – Nursing</p>

	(888) 328-5168 www.siu.edu	
University of Illinois Springfield	Raymond Barnett Rbarn2@uis.edu (217) 206-6628 One University Plaza Springfield, IL 62703-5407 (217) 206-6600 www.uis.edu	Bachelor of Arts Bachelor of Science
University of Illinois Urbana-Champaign	Heather Miller Academic Outreach Program Director Hmiller1@uiuc.edu (217) 265-6568 901 West Illinois Street Urbana, IL 61801 (217) 333-0302 www.illinois.edu	ACES Program
University of Phoenix	(866) 766-0765 www.phoenix.edu	Bachelor of Science – Management
University of Southern Indiana	8600 University Blvd. Evansville, IN 47712 (812) 464-8600 www.usi.edu	Bachelor of Science – Engineering Bachelor of Science – Mechanical Engineering Bachelor of Science – Manufacturing Engineering Bachelor of Science – Electrical Engineering
Western Illinois University	Bachelor of Arts Degree Program NP-BOT@wiu.edu (309) 298-1929 1 University Circle Macomb, IL 61455 (309) 298-1414 www.wiu.edu	Bachelor of Arts



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Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: University Agreements

Office of Origin: Academic Affairs

Document Summary: A copy of listing of university agreements from the SIC Catalog 2017-2019, pg. 19

REFUND AND WITHDRAWAL POLICY (9023)

Southeastern Illinois College determines withdrawals and refunds by the official begin date, length of the class, and the date at which the student notifies the Registration Office of the withdrawal. Classes that are between the lengths of 13-16 weeks allow students to withdraw within the first two weeks of class, or ten days, to receive a full tuition refund or credit for the course. Classes that are between 8-12 weeks in length allow students to withdraw within the first week of class, or five days, to receive a full tuition refund or credit for the course. Classes that are between three to seven weeks of length allow students to withdraw through the first two days of class to receive a full tuition refund or credit for the course. For courses less than three weeks, the student must withdraw before the first day of class to receive a full-tuition refund or credit for the course. To ensure compliance, federal and state law and regulations supersede College policy.

For more information, please see the Refund and Withdrawal schedule printed in the *Schedule of Classes* or on the SIC website at www.sic.edu under "Current Students." Students receiving federal student aid who withdraw from all their courses within a semester may be required to repay a portion of their financial aid. The Financial Aid Withdrawal Policy in its entirety is available in the Financial Aid section of the college catalog or online at www.sic.edu/financialaid.

Cooperative Agreements

Southeastern Illinois College participates in the state cooperative plan with other community college districts in the state of Illinois for the purpose of increasing student access to instructional services. Illinois residents who reside in other community college districts and wish to attend a program at Southeastern Illinois College which is not available at their home community college may do so under the *State Cooperative Agreement*.

Students should contact their home community college to receive authorization to participate in the *State Cooperative Agreement*.

Should a student's home community college not participate in the *State Cooperative Agreement*, then the student should apply for a chargeback. The chargeback, if approved, permits the student to attend Southeastern Illinois College at the in-district tuition rate. Generally, chargebacks are approved only for programs unavailable to students at their home community college. Students should receive authorization at least 30 days before classes begin at Southeastern Illinois College. Students should contact their home community college for an authorization letter and/or additional information.

University Agreements

Southeastern Illinois College has a number of articulation agreements with various four-year colleges and universities for specific programs. A listing of these colleges and universities and the partnership programs is provided on the website at www.sic.edu/academics/university-partners. See the Executive Dean of Academic Services or the Vice President of Academic Affairs for questions or further information.





3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Transfer for Credit Options

Office of Origin: Academic Affairs

Document Summary: Information about other forms of transfer credit, including Advanced Placement (AP), College Level Examination Program (CLEP), and Proficiency Credit (PR); as publicized in 2017-2019 College Catalog

are not issued until the semester that graduation requirements are met. There is a \$20 graduation fee that covers the cost of the diploma cover, cap, and gown. Caps and gowns should be ordered before spring break in the College Bookstore. Students who are exempt from the \$20 graduation fee are those who are earning certificates of 12 hours or less. Students must apply for graduation and pay the \$20 graduation fee whether they plan to attend the graduation ceremony or not. Students must complete at least 12 semester hours of credit from Southeastern Illinois College to be awarded a degree or certificate from SIC.

TRANSCRIPTS

Official transcripts of the students' educational records at Southeastern Illinois College are issued, sent, or released by the Enrollment Services Office only upon receipt of a written request from the student and payment of a \$5 fee. A written request with the student's signature must be submitted at least two working days before the transcript is needed. Questions regarding transcripts may be directed to 252-5400, ext. 2453 or emailed to registrar@sic.edu.

Students may also print an unofficial transcript from MySIC. Students should be advised that most colleges and universities accept only official transcripts mailed to the receiving institution by Southeastern. A transcript request should include the student's name (including maiden name and any other previous last names), Student ID Number (if known), date of birth, dates of attendance at SIC, email address, address to which the transcript should be sent, signature and date. Southeastern Illinois College reserves the right to withhold transcripts from students who are in debt to the institution. Students may discuss the resolution of their indebtedness with the Business Office.

Southeastern is now able to provide electronic transcripts delivered through eSCRIP-SAFE to network recipients or outside the network to third parties. Transcripts are never delivered by email; email is limited to notification and reminder messages regarding the delivery of transcripts.

TRANSFER AND OTHER CREDIT

Transfer Credit from Colleges & Universities (9024)

It may be possible for individuals who are entering Southeastern Illinois College to be granted credit toward graduation for work previously completed at other colleges, universities, business schools, vocational institutes, military centers and similar agencies, or through testing.

TRANSFER CREDIT is college credit previously earned at another recognized college or university.

To receive transfer credit:

1. The student must provide an official transcript from the previously attended college or university to Southeastern Illinois College.
2. Southeastern will accept transfer credit from post-secondary institutions which are accredited by the Higher Learning Commission or from comparable regional accrediting associations. If Southeastern has no equivalent course, the credit will be accepted as elective credit only.
 - a. Credit earned in remedial or developmental courses will not be accepted. Southeastern will recognize that remediation has been met where appropriate.
 - b. Credit hours only are transferable. Grades associated with the credit are not transferable, nor are they included in the computation of the cumulative grade point average.
 - c. Courses in which the student has earned a grade of "D" or greater will be accepted in transfer provided the student's cumulative grade point average from the transferring institution is a 2.00 or greater on a 4.00 scale. If a student has a cumulative grade point

average below 2.00, credit will be awarded for only those courses in which a grade of "C" or higher was earned.

NON-ACCREDITED PROGRAMS

Students who have attended programs not accredited by the Higher Learning Commission or a comparable regional accrediting association must successfully complete a proficiency examination, where available, for each course for which the student is seeking credit.

Appeal Process: Students who wish to appeal a decision on the awarding of transfer credit may do so by submitting a written rationale outlining their reasons to the Vice President of Academic Affairs.

MILITARY CREDIT

Southeastern Illinois College accepts credits from veterans and service members earned while serving in the Army, Air Force, Marines, Navy, and Coast Guard. Students will be granted credit for military education or training along with their military occupation. Veterans and service members should submit their official Joint Services Transcript (JST) to the Veterans Services Office to be evaluated. Veterans may request a JST by visiting <https://jst.doded.mil/smart/dod>. Southeastern will accept all American Council on Education (ACE) credit recommendations that are applicable towards the student's degree or certificate at Southeastern. Not all suggested credits on a veteran's or service member's JST will be awarded if the courses are not equivalent to a Southeastern course or is not applicable towards the student's degree or certificate. Veterans should also submit a Member 4 copy of their DD214 to the Veterans' Services Office. Southeastern will provide two semester credits of physical education and three semester credits for HYG 121 at the presentation of a Member 4 DD214.

CREDIT FOR ATTENDANCE AT CORRECTIONAL TRAINING FACILITIES (9008)

Any individual who has successfully completed the Illinois Department of Corrections Correctional Officers Training Academy pre-service training program or the Federal Bureau of Prisons Training Academy Program, and who successfully completes three semester hours in the Law Enforcement/Correctional Officers Training Program through Southeastern Illinois College, upon application and documentation will be eligible to receive credit in the following courses:

Introduction to Corrections	
CRJ 213	3 semester hours
Internship	
CRJ 216	3 semester hours

Any individual who has successfully completed the Police Training Institute Program and has successfully completed a minimum of fifteen (15) semester hours of general course work with a minimum of six (6) semester hours in CRJ course work with a "C" or higher grade, upon application and documentation will be eligible to receive credit in the following courses:

Policy Patrol Procedures	
CRJ 117	3 semester hours
Criminal Law II	
CRJ 211	3 semester hours
Internship	
CRJ 216	3 semester hours

EARLY COLLEGE PROGRAM FOR HIGH SCHOOL STUDENTS (9002.6)

The Early College Program allows eligible high school students the opportunity to complete a number of college courses while still in high school, giving them a head start on a college degree and saving substantial dollars on college tuition. High school students residing in the Southeastern Illinois College District who have completed their freshman year of high school are eligible to apply for the Early College Program (ECP). Students accepted into the ECP will receive a

partial tuition waiver; however, fees and other associated course expenses, including textbooks, must be paid by the student. Courses that fall within the ECP are baccalaureate transfer courses and online career and technical education courses. If approved by the high school, courses may be taken for dual credit, which allows students to receive high school credit as well as college credit. Courses may also be taken as dual enrollment courses with only college credit being earned. For additional information on the ECP, contact the High School Recruiter and Dual Credit Coordinator at ext. 2245, or the Enrollment Services Office at ext. 2440 or 4120. Eligibility requirements and the full ECP policy (9002.6) can be found on the SIC website by typing in Early College Program in the search option

Career and Technical Education Dual Credit

Southeastern offers a variety of career and technical education (CTE) courses for dual credit, which means that students receive both high school and college credit for these courses. Some programs are offered on SIC's campus, while others are available in the local high schools. Courses in welding, diesel technology, information technology, early childhood education, and business are some of the options from which students may choose. Eligibility requirements and information about this program can be found on the SIC's website by typing in Career and Technical Education Dual Credit Program on the search option. For additional information, contact the High School Recruiter and Dual Credit Coordinator at ext. 2245, or the Academic Services Office at ext. 2251.

TESTING FOR CREDIT OPTIONS

The College shall, upon request, grant credit to a student who demonstrates proficiency in a subject by performance on an approved examination, e.g., College Level Advanced Placement (CLEP), Advanced Placement (AP), or International Baccalaureate (IB), provided however, that such student shall not be granted more than 29 semester credit hours by examination, with maximum amount of 15 semester

credit hours from IB; and such student shall successfully complete at least 15 semester credit hours at the College before credit based on an examination will be granted.

Advanced Placement Credit (AP)

AP Credit is awarded to students who achieve a minimum test score of three (3) on the Advanced Placement Test administered upon completion of the 12th year of an enriched curriculum offered at local high schools in conjunction with Educational Testing Service, The College Board, AP Exams, PO Box 6671, Princeton, NJ 08541.

1. Students who take an Advanced Placement Exam at their high school after taking an Advanced Placement Course must have their Advanced Placement scores sent to Southeastern Illinois College in order to have the credit posted on their Southeastern Illinois College transcript.
2. For credit earned, the course, number of semester hours, and the score are affixed to the official college transcript. Advanced Placement Credit is added to the student's semester hours but is not calculated in the student's overall grade point average.
3. Advanced Placement Credit will be affixed to the official college transcript when the student has successfully completed one semester (one or more classes) of college



AP Examination	Credit Granted	SIC Courses
Art: History	3	ART 121
Art: Studio Drawing	3	ART 141
Art: General	3	ART 141
Biology	4	BIOL 121
Chemistry	5	CHEM 121
Economics: Micro	3	ECON 122
Economics: Macro	3	ECON 121
English Language and Composition	3	ENG 121
English Literature and Composition	6	ENG 121 & 122
Government & Politics: U.S.	3	GOVT 121
History: U.S.	6	HIST 241 & 242
Mathematics: Calculus AB	9	MATH 161 & 162
Mathematics: Calculus BC	5	MATH 221
Music: Theory	4	MUS 181
Physics B	4	PHYS 221
Psychology	3	PSYC 121
Spanish Language	4	SPAN 121
Statistics	4	MATH 141

coursework at Southeastern Illinois College.

- Advanced Placement Credit may be earned by passing any of the Advanced Placement exams listed, with a score of 3, 4, or 5.

NOTE: Southeastern Illinois College accepts Advanced Placement Credit with a score of "3" or higher for courses offered by the College. Students are encouraged to speak to an academic advisor or consult with their prospective transfer college or university about Advanced Placement Credit for transferability.

College Level Examination Program (CLEP) Credit

The College Level Examination Program (CLEP) provides an opportunity for students to earn credit based upon performance on nationally recognized standardized tests developed by the Educational Testing Service for the College Board, College Entrance Examination Board, PO Box 6600, Princeton, NJ 08541. **Transfer students are advised that not all colleges and universities recognize**

CLEP credit and should check with the college or university for which they plan to complete a degree to see if they accept CLEP credit.

Some civilian employees, military spouses, and veterans may be eligible for funded CLEP exams. For more information, visit <https://clep.collegeboard.org/military>.

To schedule an appointment for a CLEP exam, contact the Testing Coordinator at 618-252-5400 ext. 2442. Appointments are made for a two-hour block of time.

All CLEP testing is computer-based testing. An instant score report will be received upon completion of an exam (except for CLEP exams with essays). See <https://clep.collegeboard.org> for questions about CLEP and for sample questions. CLEP brochures are available from an academic advisor.

- Southeastern Illinois College will accept up to a maximum of 29 CLEP credits from a student transferring from an accredited college or university.
- Southeastern Illinois College will not award

CLEP credit if a student has received college credit in an equivalent course or has completed coursework more advanced than what is covered by the CLEP exam.

- For credit earned, the course, number of semester hours, and the score are affixed to the official college transcript. CLEP credit is added to the student's semester hours but is not calculated in the student's overall grade point average.
- CLEP credit will be affixed to the official college transcript after the student has successfully completed one semester (consisting of one or more classes) of college coursework at Southeastern Illinois College.
- Students who are successful in earning CLEP credit in the areas of College Composition, Humanities, Social Science, and Science will still be required to meet the general education graduation requirements identified elsewhere in this catalog.

The maximum of 29 hours of CLEP credit may be earned by the scores listed on the next page.



BUSINESS	Semester Credit Hours	Score	Course
Financial Accounting	3	50	BUS 191
Business Law	3	50	BUS 297
Information Systems & Computer Applications	3	50	IT 119
Management	3	50	BUS 271
Marketing	3	50	BUS 276

COMPOSITION & LITERATURE	Semester Credit Hours	Score	Course
American Literature	6	50	ENG 261 & 262
Analyzing & Interpreting Literature	6	50	ENG 241 & 243
College Composition without essay	3	50	ENG 121
College Composition with essay	6	57	ENG 121 & 122

FOREIGN LANGUAGES	Semester Credit Hours	Score	Course
Spanish, Level I	8	50	SPAN 121 & SPAN 122
Spanish, Level 2	16	63	SPAN 121 & 122, 221, 222

SCIENCE & MATHEMATICS	Semester Credit Hours	Score	Course
Biology	8	50	BIOL 221 & 222
Calculus	10	50	MATH 162 & 221
Chemistry	10	50	CHEM 121 & 122
College Algebra	4	50	MATH 128
Pre-Calculus	4	50	MATH 161
Natural Sciences	4	50	BIOL 121

HISTORY & SOCIAL SCIENCES	Semester Credit Hours	Score	Course
American Government	3	50	GOVT 121
Educational Psychology	3	50	EDUC 241
History of the US I: Early Colonization to 1877	3	50	HIST 241
History of the US II: 1865 to present	3	50	HIST 242
Macroeconomics	3	50	ECON 121
Microeconomics	3	50	ECON 122
Psychology	3	50	PSYC 121
Social Sciences & History	6	50	SOC 121 & ECON 121 or HIST 121
Sociology	3	50	SOC 121
Western Civilization I: Ancient Near East to 1648	3	50	HIST 121
Western Civilization II: 1648 to Present	3	50	HIST 122

INTERNATIONAL BACCALAUREATE (IB) CREDIT

Southeastern Illinois College accepts International Baccalaureate (IB) for courses offered by the College. *(Refer to the following chart for specific courses listed.)* Students are encouraged to speak to an academic advisor or consult with their prospective transfer college or university about International Baccalaureate credit for transferability. Credit awarded for International Baccalaureate (IB) will be recorded on the student's official transcript.

PROFICIENCY CREDIT

1. Students may receive credit in certain SIC courses by taking a locally developed proficiency examination. This examination may include written questions, oral questions and performance testing OR any combination of these, demonstrating competency in the area for which a student seeks credit. The successful passage level will be determined by the instructional division that develops and administers the test. Not all courses may be taken by proficiency.
2. The transcript symbol of "PR" will be assigned by the instructor after the completion of the proficiency test, which is administered and graded by the instructor, with the knowledge and consent of the instructional dean. Because a normative, standardized test is not used, each student who requests a proficiency test must:
 - a. Request an application from the Executive Dean of Academic Services. Complete the form and obtain the instructor and dean's signature.
 - b. Register for the course and pay the full tuition.

International Baccalaureate (IB) Accepted Tests			
Subject Test	Score	Credit Hours Awarded in Semester Hours	SIC Course Equivalent(s)
Art (higher)	5	3	ART 121
Biology (higher)	6 or 7	8	BIOL 221, BIOL 222
Biology (higher)	5	4	BIOL 121
Biology (standard)	6 or 7	4	BIOL 221
Chemistry (higher)	6 or 7	10	CHEM 121, CHEM 122
Chemistry (higher)	5	4	CHEM 123
Economics (higher or standard)	6 or 7	6	ECON 121, ECON 122
English A1 (higher)	6 or 7	6	ENG 121, ENG 122
English A2 (higher)	6 or 7	6	ENG 121, ENG 122
Film (higher)	5	3	COM 128
History (higher)	6 or 7	6	HIST 242, HIST 121
History (higher)	5	3	GOVT 226
Information Technology	6 or 7	3	IT 119
Math (higher)	6 or 7	5	MATH 162
Further Math (standard)	6 or 7	10	MATH 162, MATH 221
Music (higher)	5	3	MUS 121
Philosophy (higher or standard)	6 or 7	3	PHIL 121
Physics (higher)	5	4	PHYS 121
Physics (higher)	6 or 7	10	PHYS 221, PHYS 222
Psychology (higher or standard)	6 or 7	3	PSYC 121
Spanish A2 (standard)	6 or 7	8	SPAN 121, SPAN 122
Spanish B (higher)	6 or 7	8	SPAN 121, SPAN 122
Spanish B (standard)	6 or 7	4	SPAN 121
Theater (higher)	5	3	THTR 121

- c. Fulfill all testing requirements (oral, skill demonstration, written, etc.) which are stipulated for the test.
- d. Understand that the symbol "PR" (Proficiency) will be recorded on the student's official transcript in lieu of a letter grade upon successful completion of the proficiency test.

In the event of failure, a grade of "E" will be recorded on the transcript.

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Testing for Credit Options – 2017-2019 SIC Catalog pg. 26-29

Office of Origin: Academic Affairs

Document Summary: A PDF screenshot of pages 26-29 of the 2017-2019 SIC Catalog showing the testing for credit options and charts of how they will appear on SIC transcripts.

CREDIT FOR ATTENDANCE AT CORRECTIONAL TRAINING FACILITIES (9008)

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CRJ 117	3 semester hours
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CRJ 216	3 semester hours

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Career and Technical Education Dual Credit

Southeastern offers a variety of career and technical education (CTE) courses for dual credit, which means that students receive both high school and college credit for these courses. Some programs are offered on SIC's campus, while others are available in the local high schools. Courses in welding, diesel technology, information technology, early childhood education, and business are some of the options from which students may choose. Eligibility requirements and information about this program can be found on the SIC's website by typing in Career and Technical Education Dual Credit Program on the search option. For additional information, contact the High School Recruiter and Dual Credit Coordinator at ext. 2245, or the Academic Services Office at ext. 2251.

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credit hours from IB; and such student shall successfully complete at least 15 semester credit hours at the College before credit based on an examination will be granted.

Advanced Placement Credit (AP)

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2. For credit earned, the course, number of semester hours, and the score are affixed to the official college transcript. Advanced Placement Credit is added to the student's semester hours but is not calculated in the student's overall grade point average.
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Art: Studio Drawing	3	ART 141
Art: General	3	ART 141
Biology	4	BIOL 121
Chemistry	5	CHEM 121
Economics: Micro	3	ECON 122
Economics: Macro	3	ECON 121
English Language and Composition	3	ENG 121
English Literature and Composition	6	ENG 121 & 122
Government & Politics: U.S.	3	GOVT 121
History: U.S.	6	HIST 241 & 242
Mathematics: Calculus AB	9	MATH 161 & 162
Mathematics: Calculus BC	5	MATH 221
Music: Theory	4	MUS 181
Physics B	4	PHYS 221
Psychology	3	PSYC 121
Spanish Language	4	SPAN 121
Statistics	4	MATH 141

coursework at Southeastern Illinois College.

- Advanced Placement Credit may be earned by passing any of the Advanced Placement exams listed, with a score of 3, 4, or 5.

NOTE: Southeastern Illinois College accepts Advanced Placement Credit with a score of "3" or higher for courses offered by the College. Students are encouraged to speak to an academic advisor or consult with their prospective transfer college or university about Advanced Placement Credit for transferability.

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CLEP credit and should check with the college or university for which they plan to complete a degree to see if they accept CLEP credit.

Some civilian employees, military spouses, and veterans may be eligible for funded CLEP exams. For more information, visit <https://clep.collegeboard.org/military>.

To schedule an appointment for a CLEP exam, contact the Testing Coordinator at 618-252-5400 ext. 2442. Appointments are made for a two-hour block of time.

All CLEP testing is computer-based testing. An instant score report will be received upon completion of an exam (except for CLEP exams with essays). See <https://clep.collegeboard.org> for questions about CLEP and for sample questions. CLEP brochures are available from an academic advisor.

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- Southeastern Illinois College will not award

CLEP credit if a student has received college credit in an equivalent course or has completed coursework more advanced than what is covered by the CLEP exam.

- For credit earned, the course, number of semester hours, and the score are affixed to the official college transcript. CLEP credit is added to the student's semester hours but is not calculated in the student's overall grade point average.
- CLEP credit will be affixed to the official college transcript after the student has successfully completed one semester (consisting of one or more classes) of college coursework at Southeastern Illinois College.
- Students who are successful in earning CLEP credit in the areas of College Composition, Humanities, Social Science, and Science will still be required to meet the general education graduation requirements identified elsewhere in this catalog.

The maximum of 29 hours of CLEP credit may be earned by the scores listed on the next page.



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Financial Accounting	3	50	BUS 191
Business Law	3	50	BUS 297
Information Systems & Computer Applications	3	50	IT 119
Management	3	50	BUS 271
Marketing	3	50	BUS 276

COMPOSITION & LITERATURE	Semester Credit Hours	Score	Course
American Literature	6	50	ENG 261 & 262
Analyzing & Interpreting Literature	6	50	ENG 241 & 243
College Composition without essay	3	50	ENG 121
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FOREIGN LANGUAGES	Semester Credit Hours	Score	Course
Spanish, Level I	8	50	SPAN 121 & SPAN 122
Spanish, Level 2	16	63	SPAN 121 & 122, 221, 222

SCIENCE & MATHEMATICS	Semester Credit Hours	Score	Course
Biology	8	50	BIOL 221 & 222
Calculus	10	50	MATH 162 & 221
Chemistry	10	50	CHEM 121 & 122
College Algebra	4	50	MATH 128
Pre-Calculus	4	50	MATH 161
Natural Sciences	4	50	BIOL 121

HISTORY & SOCIAL SCIENCES	Semester Credit Hours	Score	Course
American Government	3	50	GOVT 121
Educational Psychology	3	50	EDUC 241
History of the US I: Early Colonization to 1877	3	50	HIST 241
History of the US II: 1865 to present	3	50	HIST 242
Macroeconomics	3	50	ECON 121
Microeconomics	3	50	ECON 122
Psychology	3	50	PSYC 121
Social Sciences & History	6	50	SOC 121 & ECON 121 or HIST 121
Sociology	3	50	SOC 121
Western Civilization I: Ancient Near East to 1648	3	50	HIST 121
Western Civilization II: 1648 to Present	3	50	HIST 122

INTERNATIONAL BACCALAUREATE (IB) CREDIT

Southeastern Illinois College accepts International Baccalaureate (IB) for courses offered by the College. *(Refer to the following chart for specific courses listed.)* Students are encouraged to speak to an academic advisor or consult with their prospective transfer college or university about International Baccalaureate credit for transferability. Credit awarded for International Baccalaureate (IB) will be recorded on the student's official transcript.

PROFICIENCY CREDIT

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2. The transcript symbol of "PR" will be assigned by the instructor after the completion of the proficiency test, which is administered and graded by the instructor, with the knowledge and consent of the instructional dean. Because a normative, standardized test is not used, each student who requests a proficiency test must:
 - a. Request an application from the Executive Dean of Academic Services. Complete the form and obtain the instructor and dean's signature.
 - b. Register for the course and pay the full tuition.

International Baccalaureate (IB) Accepted Tests			
Subject Test	Score	Credit Hours Awarded in Semester Hours	SIC Course Equivalent(s)
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Biology (higher)	6 or 7	8	BIOL 221, BIOL 222
Biology (higher)	5	4	BIOL 121
Biology (standard)	6 or 7	4	BIOL 221
Chemistry (higher)	6 or 7	10	CHEM 121, CHEM 122
Chemistry (higher)	5	4	CHEM 123
Economics (higher or standard)	6 or 7	6	ECON 121, ECON 122
English A1 (higher)	6 or 7	6	ENG 121, ENG 122
English A2 (higher)	6 or 7	6	ENG 121, ENG 122
Film (higher)	5	3	COM 128
History (higher)	6 or 7	6	HIST 242, HIST 121
History (higher)	5	3	GOVT 226
Information Technology	6 or 7	3	IT 119
Math (higher)	6 or 7	5	MATH 162
Further Math (standard)	6 or 7	10	MATH 162, MATH 221
Music (higher)	5	3	MUS 121
Philosophy (higher or standard)	6 or 7	3	PHIL 121
Physics (higher)	5	4	PHYS 121
Physics (higher)	6 or 7	10	PHYS 221, PHYS 222
Psychology (higher or standard)	6 or 7	3	PSYC 121
Spanish A2 (standard)	6 or 7	8	SPAN 121, SPAN 122
Spanish B (higher)	6 or 7	8	SPAN 121, SPAN 122
Spanish B (standard)	6 or 7	4	SPAN 121
Theater (higher)	5	3	THTR 121

- c. Fulfill all testing requirements (oral, skill demonstration, written, etc.) which are stipulated for the test.
- d. Understand that the symbol "PR" (Proficiency) will be recorded on the student's official transcript in lieu of a letter grade upon successful completion of the proficiency test.

In the event of failure, a grade of "E" will be recorded on the transcript.

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #9008 for Credit for Attendance at Correctional Training Facilities

Office of Origin: Academic Affairs

Document Summary: Board Policy for credit accepted from Correctional Training Facility, adopted 8/20/2013

Any individual who has successfully completed the Illinois Department of Corrections Correctional Officers Training Academy pre-service training program or the Federal Bureau of Prisons Training Academy Program, and who successfully completes three semester hours in the Law Enforcement/Correctional Officers Training Program through Southeastern Illinois College, upon application and documentation will be eligible to receive credit in the following courses:

Introduction to Corrections	CRJ 213	3 semester hours
Internship	CRJ 216	3 semester hours

Any individual who has successfully completed the Police Training Institute Program and has successfully completed a minimum of fifteen (15) semester hours of general course work with a minimum of six (6) semester hours in CRJ course work with a "C" or higher grade, upon application and documentation will be eligible to receive credit in the following courses:

Police Patrol Procedures	CRJ 117	2 semester hours
Criminal Law II	CRJ 221	3 semester hours
Internship	CRJ 216	3 semester hours

Adopted:
Amended: August 20, 2013
Legal Ref:
Cross Ref:



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy 9023 Advanced Credit/Credit by Examination

Office of Origin: Board of Trustees

Document Summary: Board Policy 9023 regarding credit granted through College Level Advanced Placement (CLEP), Advanced Placement (AP) and International Baccalaureate (IB)

The College shall, upon request, grant credit to a student who demonstrates proficiency in a subject by performance on an approved examination, e.g., College Level Advanced Placement (CLEP), Advanced Placement (AP), or International Baccalaureate (IB), provided however, that such student shall not be granted more than 29 semester credit hours by examination, with maximum amount of 15 semester credit hours from IB; and such student shall successfully complete at least 15 semester credit hours at the College before credit based on an examination will be granted.

Adopted: March 21, 2017

Amended:

Legal Ref:



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Board Policy #9002.6 Early College Program

Office of Origin: Academic Affairs

Document Summary: A description of the Early College Program for High School Students

- 1) For all baccalaureate transfer classes and online CTE courses, students must score at college level on the ASSET or COMPASS in both writing and reading, or have a composite score of 20 on the ACT. All course prerequisites must be met. College level scores are:

ASSET		COMPASS	
Reading	41	Reading	77
Writing	41	Writing	49
Numerical Skills	41	Numerical Skills	46

- 2) For any math and science course, in addition to scoring at college level in writing and reading, students must also score at college level in numerical skills on the ASSET or COMPASS, or have a composite score of 20 on the ACT. All course pre-requisites must be met.
- 3) Students must have a high school grade point average of 3.25 or above (on a 4.0 scale). If a student meets the test score requirements, but has a GPA lower than 3.25, high school counselors may submit a special circumstances request based on their knowledge of a particular student's situation, to request that the student be admitted to the program. These requests should be submitted to the Executive Dean of Student Affairs.
- 4) Summer Semester: Students must have completed their freshman year of high school and meet requirements above in order to enroll in Summer courses.
- 5) Fall & Spring Semesters: Students must be a junior or senior in high school in order to enroll in courses during the Fall and Spring semesters.
- 6) High School Graduates: High school graduates who are participants in the program at the time they graduate from high school will also be eligible for the program during the summer after high school graduation if they are enrolled as full-time students at SIC for the following fall semester.

Early College Program Costs:

Tuition will be waived. However, the following fees will apply:

1. Distance learning fees, which are \$20 per class, must be paid by the student.
2. Other fees associated with classes, such as lab fees for science courses, must be paid by the student.
3. A \$10 per credit hour Early College Program service fee must be paid by the student.
4. Students must purchase their own textbooks and any other supplies required for class.

Adopted: High School Summer Honors Program (July 17, 2009)

Amended: High School Summer Honors Program/Baccalaureate Dual Credit Program

Legal Ref: July 17, 2009

Amended:



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #9002.7 for Dual Credit

Office of Origin: Academic Affairs

Document Summary: A description of the dual credit program for High School Students

Tuition costs for high school students enrolled in dual credit courses will be assessed as follows:

1. Tuition is waived for students enrolled in dual credit courses taught during the regular school day either at the high school or the college campus.
2. Tuition is waived for students who meet the admission requirements and enroll in distance learning courses or evening courses, which may or may not be for dual credit.
3. Certain programs charge fees to cover the cost of consumable supplies, require the purchase of textbooks, or require specialized purchases (such as uniforms). These costs may be paid by the high school or the student. The high school will make this determination.
4. Students over the age of 19 are not eligible for dual credit or dual enrollment, except for special circumstances addressed by state law.

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #9023.1 – State Seal of Biliteracy Award

Office of Origin: Board of Trustees/President's Office

Document Summary: Board policy for awarding credit to students who have the State Seal of Biliteracy on their high school transcripts.

Policy #9023.1 State Seal of Biliteracy Award

If a student enrolls in Southeastern Illinois College and has been awarded the State Seal of Biliteracy from his or her high school, then the student must provide a copy of the high school transcript with proof of this award. This award will equate to 2 two years of foreign language coursework previously taken at the student's respective high school. Southeastern offers only Spanish foreign language courses therefore, credit would be awarded for Spanish.

I. Criteria for Spanish course credit via State Seal of Biliteracy

- a.) Students must request course credit for their seal within the first academic year at Southeastern.
- b.) Students must submit a copy of their high school transcript providing proof of the seal of biliteracy to the Associate Dean of Enrollment Services.
- c.) To receive Spanish course credit via the State Seal of Biliteracy award the student must prove via their transcript that they successfully completed courses in Spanish.
- d.) Successful completion of the course means the student received an A or B in Spanish I and Spanish II in high school to receive credit for SPAN 121. The student should have received an A or B in Spanish III and Spanish IV to receive credit for SPAN 122.

Credit awarded for the State Seal of Biliteracy will be recorded on the student's official transcript.

Adopted: February 19, 2019
Amended:
Legal Ref:

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Board Policy #4019 – Acceptable Use Policy for Information Technology and Electronic Resources

Office of Origin: Information Technology Department

Document Summary:

Board policy which addresses acceptable use(s) of electronic information resources and other computer-based resources to support the College's education mission. Students, faculty, staff and others who wish to use the College's electronic resources must adhere to this policy.

Acceptable Use Policy for Information Technology and Electronic Resources

4019

Southeastern Illinois College (the "College") provides electronic information resources and other computer-based resources to support the College's educational mission. Students, faculty, staff and others who use the College's computer-based resources are required to adhere to this policy.

This policy applies to all computer hardware and software owned or operated by the College, College electronic mail, College websites, and College on-line services and digital signage systems. "Use" of the College network shall include use of or obtaining access to the wired or wireless network from any electronic device whether or not owned or operated by the College.

Acceptable Use

The use of electronic information resources, other computer-based resources and media (the "System") must be consistent with the mission of the College. You are expected to act responsibly and follow all College policies, procedures and guidelines when using the System. College owned electronic equipment and resources should be restricted to educational and business use. System users have no expectation of privacy in connection with the use of the College's System.

Privileges

Access to the System is a privilege, not a right, and may be denied or revoked at any time. Inappropriate use of the System may result in loss of privileges or other disciplinary actions as the College deems appropriate.

Security of System and Responsibilities of System Users

Security must be a high priority for all users. System users shall not disclose their personal login ID or password/PIN to anyone, including another college employee, or attempt to log into the System as another person.

Users are prohibited from transmitting social security numbers or credit card information through email or other insecure means unless reasonable precautions are taken to encrypt or password protect the information. All System users are required to maintain the confidentiality of student and personnel records.

Users are required to act responsibly in regards to the content and maintenance of their electronic mailbox. This includes but is not limited to general maintenance, not engaging in activities that would encourage inappropriate or illegal content, and not engaging in activities compromising System data, integrity, security, or performance.

The College provides email systems to students and employees and evaluates the integrity, risk, and compliance aspects of each email system. Because email accounts are assigned based on student and employee personally identifiable information, use of College email systems is the only manner in which the College and others can reasonably assume that it is communicating with the correct individual.

Students and employees who communicate via email to conduct College related business must utilize their College provided email accounts upon enrollment or employment. Prospective students or employees may temporarily use personal email accounts during the application for enrollment or employment process. Personal email accounts may also be used on a limited basis for password resets when other information is provided to identify the individual. For their own personal protection, faculty and staff are discouraged from using their College email account for personal use.

Efficient Use of Resources

Users must accept limitations or restrictions on computing resources, such as storage space, time limits or amounts of resources consumed. Users should not engage in any activity detrimentally affecting other users of the System.

User Identification

Concealing or misrepresenting one's identity is a violation of college policies, and is subject to disciplinary action.

Vandalism

Any type of vandalism or attempted vandalism (physical or electronic) to any part of the System, a College computer, computer peripherals, the College network, or files of others is prohibited and may result in disciplinary action. Vandalism includes, but is not limited to, malicious destruction or deletion of college information, downloading, uploading, or creation of computer viruses or malware.

Specific Prohibited Uses

In addition to the other prohibitions contained in this policy, the following activities which are unacceptable and may result in disciplinary action, include, but are not limited to:

1. Accessing, retrieving, viewing or disseminating obscene, indecent, sexually explicit or vulgar materials or messages unrelated to the educational mission of the college.
2. Retrieving, viewing or disseminating any material in violation of any federal or state regulation/law or College policy. This includes, but is not limited to, improper use of copyrighted material or intellectual property.
3. Intentionally manipulate information on any sensitive applications such as accounting, student, employee, and business records, or tamper and/or attempt to gain unwarranted access to student or employee personal network files. Sensitive files should be stored in a secure place.
4. Engaging in for-profit commercial activities, including but not limited to, crypto-mining, advertising or sales for personal gain.
5. Sending of SPAM or a chain letter.

6. Soliciting money for religious or political causes unless it is an approved fundraising activity for a student organization.
7. Harassing, threatening, intimidating, or demeaning any person or group of people for any reason, including but not limited to race, color, religion, gender, age, national origin, citizenship status, ancestry, marital status, parental status, pregnancy, family status, military status, sexual orientation, disability, source of income, housing status, or any other category protected by law.
8. Disrupting the educational process or interfere with the rights of others.
9. Disrupting information network traffic or interfere with the network or connected systems.
10. Connecting unauthorized devices on the wired or wireless network, including but not limited to, wireless signal boosters.
11. Circumventing or attempt to circumvent system security measures through the use of software or other measures.
12. Gaining access without permission to the files of others, or vandalize another user's data or files.
13. Gaining unauthorized access to College electronic resources or other entities using a College computer and/or network.
14. Improperly forge or alter electronic mail messages, or use an account owned by another user.
15. Invading another person's privacy. This includes, but is not limited to, improperly disclosing personally identifiable information such as name, social security number, address, phone number, or user name and password.
16. Using the System or any system resources to send unsolicited commercial email.
17. Violating any software license agreement.
18. Downloading, copying, printing or otherwise storing or possessing any data, in violation of these rules and/or College policy.
19. Any attempt to hide or conceal activity of a prohibited use.
20. Use of tools designed to perform, including but not limited to, vulnerability and port scanning, penetration testing, packet sniffing, password cracking, encryption circumvention and collection of network information of any kind without the expressed written consent of the College IT Office.
21. Engaging in any unlawful use of the system.

Additional Policy Guidelines for College Employees

Employees are required to maintain a 15+ character password. Employees are required to store passwords in a secure manner.

Employees with any device, including but not limited to cell phones, College owned or personally owned, that access College information without additional authentication/login, are required to protect that information through the use of a password, pin, or biometric technology before that information may be accessed.

Employees are required to store college data and mission critical files on the College network. "Cloud" off-premise storage may only be used to store personal student and employee information where an approved contract or agreement exists between the College and the provider. A copy of the contract or agreement must be on file with both Information Technology and the Business Office. Files stored on a local computer should be temporary and personal or sensitive data limited.

Employees are discouraged from using any portable media or device to store personal or private information. When use is completely unavoidable, reasonable protection of encryption and password protection of that information is required. Any data loss or misuse of personal or private information is a serious matter and the employee(s) involved may be subject to disciplinary or additional action.

Employees are prohibited from setting up any online account on behalf of the college using their personal email. Employees are required to use their College issued email account for SIC related business when setting up any College related online account.

Employees are not allowed to make any modifications to their College issued devices, including but not limited to, swapping or adding an additional hard drive, installing another operating system, any network connectivity changes, or any other change that would prevent the device from receiving software updates, security patches, or management by College IT staff.

Employees may not sell, transfer, or dispose of any College owned equipment that would violate any College policies or procedures, federal or state law, in regards to inventory, data destruction and electronic equipment disposal.

Any activities that would violate this policy for the purpose of College instruction must be submitted in detail and approved each semester in writing to the Office of Instruction and the Office of Information Technology.

Sanctions and Discipline

If an individual engages in any of the prohibited acts listed in this policy, or violates this policy and s/he may be subject to College disciplinary actions including, but not limited to, the following:

1. Suspension or revocation of System privileges;
2. Suspension or termination of employment;
3. Academic suspension or expulsion;
4. Referral to legal authorities for prosecution; and
5. Other sanctions, discipline or action the College deems warranted.

Anyone receiving disciplinary action has the right to an appeal through the College's Disciplinary Grievance Procedures. Repeated violation of this policy will be grounds for escalated disciplinary action and/or appropriate legal action.

Disclaimer

The College makes no warranties, whether expressed or implied, for the System. The College is not responsible for any damages suffered, including the loss of data, resulting from delays, non-deliveries, deliveries, or service interruptions. Use of information obtained via the System is at the user's own risk. The College assumes no responsibility for the accuracy or quality of information obtained through the System. This policy and all its provisions are subordinate to local, state, and federal statutes.

Adopted:

Amended: May 16, 2006/January 19, 2012/February 17, 2015/December 4, 2018

Legal Ref:

Cross Ref:



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Eligibility and Certification Approval Report

Office of Origin: Financial Aid Office

Document Summary: PELL certification from the Dept. of Education valid through September 30, 2019



UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 10/23/2017

PAGE A - 1

NAME AND ADDRESS OF INSTITUTION: Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

TYPE OF INSTITUTION: Public

CONGRESSIONAL DISTRICT: 19

DEPARTMENT REGION: 05

ACTION DATE: 10/22/2015

SCHOOL PARTICIPATION TEAM: 05

ACTION: Reapprove Elig/Full Cert

OPE ID: 00175700

FEDERAL PELL GRANT ID: 001757

TIN: 370906582

FEDERAL FAMILY EDUCATION LOAN ID: 001757

IPEDS ID: 148937

FEDERAL DIRECT STUDENT LOAN ID: G01757

DUNS NBR: 095490066

FEDERAL PERKINS LOAN ID: 001284

FEDERAL SCHOOL CODE: 001757

FEDERAL WORK STUDY ID: 001284

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT ID: 001284

ACADEMIC CALENDAR: Semester Hours

EDUCATIONAL PROGRAM LEVELS OFFERED:

Non-Degree (600-899 hours)

Non-Degree 1 Year (900-1799 hours)

Associate's Degree

Two-Year Transfer

ELIGIBLE: Y

INITIAL APPROVAL DATE: 01/01/1976

CERTIFIED: Certified

LOAN DEFERMENT: Y

PROGRAM PARTICIPATION AGREEMENT

WAIVER(S):

EFFECTIVE DATE: 12/08/2015

*** End of Waivers ***

EXPIRATION DATE: 09/30/2019

THE INSTITUTION IS ELIGIBLE TO APPLY FOR PARTICIPATION IN THE FOLLOWING PROGRAMS
AUTHORIZED UNDER THE HIGHER EDUCATION ACT OF 1965, AS AMENDED:

TITLE I: Y	TITLE IV: Y	TITLE VII: Y	TITLE X: Y	TITLE XIII: Y
TITLE II: Y	TITLE V: Y	TITLE VIII: Y	TITLE XI: Y	TITLE XIV: Y
TITLE III: Y	TITLE VI: Y	TITLE XI: Y	TITLE XII: Y	TITLE XV: Y

Program: TEACH GRANT

Certified: DATE:

TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

<u>PROGRAM</u>	<u>CERTIFIED</u>	<u>APPROVAL</u> <u>DATE</u>	<u>PROGRAM</u>	<u>CERTIFIED</u>	<u>APPROVAL</u> <u>DATE</u>
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FWS Com Serv	Y	01/01/1976	FWS Priv Sec Empl	Y	01/01/1976
FWS Job Loc Dev	Y	01/01/1976	FFEL Staff	Y	01/01/1976
FFEL Staff Unsub	Y	01/01/1976	FFEL PLUS	Y	01/01/1976
FPerkins	Y	01/01/1976	FSEOG	Y	01/01/1976
FPell	Y	01/01/1976	FDSLPL Staff	Y	07/01/1994
FDSLPL Staff Unsub	Y	07/01/1994	FDSLPL PLUS	Y	07/01/1994

**** End of Section A ****

**UNITED STATES DEPARTMENT OF EDUCATION****SCHOOL PARTICIPATION MANAGEMENT DIVISION****ELIGIBILITY AND CERTIFICATION APPROVAL REPORT**

DATE PRINTED: 10/23/2017

ACCREDITATION SECTION

PAGE B - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ACCREDITATION

<u>ACCREDITING AGENCY</u>	<u>DESIGNATION</u>	<u>SCOPE</u>	<u>EFFECTIVE YEAR</u>	<u>NUMBER OF YEARS</u>
North Central Assoc of Colleges and Schools, the Higher Learning Commission	Primary	Institutional	2008	10

**** End of Accreditation Section ****



UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 10/23/2017

STATE AUTHORIZATION SECTION

PAGE C - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

STATE AUTHORIZATION

STATE AGENCY

IL Community College Board

IL Department of Professional Regulation

**** End of State Authorization Section ****



UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 10/23/2017

OFFICIALS SECTION

PAGE D - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

OFFICIALS

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>PHONE</u> <u>FAX</u>	<u>E-MAIL</u>
Rice, Jonah 3575 College Road Harrisburg, IL 62946-4925	President/CEO	(618) 252-5400 2100	jonah.rice@ sic.edu
Flannery, Chad 3575 College Road Harrisburg, IL 62946-4925	Dean for Student Services and Enrollment	(618) 252-3156 (618) 252-5400 2400	chad.flannery@ sic.edu
Wright, David P 3575 College Road Harrisburg, IL 62946-4925	Interim Chief Fiscal Officer	(618) 252-3062 (618) 252-5400 2500	david.wright@ sic.edu
Barbre, Frank	Member of the Board	(618) 253-3713	
Bradley, Joshua B	Member of the Board		
Dennison, David	Member of the Board		
Ellis, Jim	Member of the Board		
Hughes, Debra	Member of the Board		
Morgan, Richard	Member of the Board		
York, Pat	Member of the Board		
Dye, Lisa 3575 College Road Harrisburg, IL 62946-4925	Recording Secretary	(618) 252-5400 2101	lisa.dye@ sic.edu
Daugherty, Tim	Academic Dean	(618) 252-3156 (618) 252-6376 (618) 252-3156	
Burford, Kyla J 3575 College Road Harrisburg, IL 62946-4925	Associate Dean of Student Services/Registrar	(618) 252-5400 2440	kyla.burford@ sic.edu
Metten, Michelle D 3575 College Road Harrisburg, IL 62946-4925	Director of Financial Aid	(618) 252-3062 (618) 252-5400 2450	michelle.metten@ sic.edu

**** End of Officials Section ****



UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 10/23/2017

ADDITIONAL LOCATIONS SECTION

PAGE E - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ADDITIONAL LOCATIONS

<u>OPE ID</u>	<u>NAME AND ADDRESS</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>INITIAL APPROVAL DATE</u>
00175703	Southeastern Illinois College - Illinois Youth Center Route 13 West Harrisburg, IL 62946-0300	N	01/01/1976
00175705	Southeastern Illinois College - Carmi-White County High School 800 West Main Street Carmi, IL 62821-1350	N	05/25/1995
00175706	Southeastern Illinois College - Carrier Mills High School Route 45 Carrier Mills, IL 62917-0000	N	05/25/1995
00175707	Southeastern Illinois College - Gallatin County High School 5175 Highway 13 Junction, IL 62954-9705	N	05/25/1995
00175708	Southeastern Illinois College - Eldorado High School 2200 Illinois Avenue Eldorado, IL 62930-1898	N	05/25/1995
00175709	Southeastern Illinois College - Harrisburg High School 333 West College Street Harrisburg, IL 62946-2599	N	05/25/1995
00175710	Southeastern Illinois College - Pope County High School Route 2 Golconda, IL 62938-9502	N	05/25/1995
00175711	Southeastern Illinois College - Norris City High School 205 East Eubanks Street Norris City, IL 62869-0000	N	05/25/1995
00175712	Southeastern Illinois College - Hardin County High School Route 2 Elizabethtown, IL 62931-9801	N	05/25/1995
00175713		N	05/25/1995

	Southeastern Illinois College - Center for Economic Development 325 East Poplar Street Harrisburg, IL 62946-1528		
00175714	Southeastern Illinois College - Golconda Civilian Center Route 1 Golconda, IL 62938-0000	N	05/25/1995
00175715	Southeastern Illinois College - Hardin County Work Camp Route 1 Cave-In-Rock, IL 62919-0099	N	05/25/1995
00175717	Southeastern Illinois College - Carmi Center 1700 College Ave Carmi, IL 62821-2257	Y	05/27/1999
00175718	Southeastern Illinois College - East St Louis Community College Center 601 James R. Thompson Boulevard East St. Louis, IL 62201-1100	N	09/06/2000
00175720	Southeastern Illinois College - Southern IL Collegiate Common Market 3213 South Park Avenue Herrin, IL 62948-3711	Y	05/09/2003
00175721	Southeastern Illinois College - Foundation Building 540 N. Commercial Street Harrisburg, IL 62946-3343	N	02/06/2013

**** End of Additional Locations Section ****



**START HERE
GO FURTHER
FEDERAL STUDENT AID**

UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 10/23/2017

EDUCATIONAL PROGRAMS SECTION

PAGE F - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

EDUCATIONAL PROGRAMS

<u>CIP</u>	<u>INSTITUTION'S PROGRAM NAME</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>FULL CREDIT TO DEGREE</u>	<u>INITIAL APPROVAL</u>	<u>CREDIT HOURS</u>	<u>CLOCK HOURS TYPE</u>	<u>DURATION IN WEEKS</u>
10.0301	Graphic Design	N	Y	05/27/2010	36	Semester	32
10.0303	Desktop Publishing	Y	Y	08/13/2003	28	Semester	32
11.0801	Web Development	N	Y	01/11/2010	18	Semester	32
11.0901	Information Technology	Y	Y	08/30/2012	29	Semester	32
12.0401	Cosmetologist	Y	Y	05/23/1995	38	Semester	40
12.0409	Esthetics	N	Y	08/30/2012	31	Semester	32
12.0410	Nail Technology	Y	Y	08/30/2012	16	Semester	16
12.0413	Cosmetology Teacher Certificate No Experience	N	Y	07/01/2005	42	Semester	40
12.0413	Cosmetology Teacher Certificate With Experience	Y	Y	12/12/2013	16	Semester	40
13.1501	Paraprofessional Educator	N	Y	01/03/2005	35	Semester	32
15.0503	Biodiesel Production	Y	Y	05/27/2010	31	Semester	32
15.0503	Bioenergy Production	Y	Y	08/30/2012	21	Semester	32
15.0503	Biofuels Production Certificate	Y	Y	10/22/2015	17	Semester	16
15.0503	Ethanol Production	Y	Y	05/27/2010	32	Semester	32
15.0903	Oil and Natural Gas Technician	Y	Y	12/12/2013	28	Semester	32

15.0903 Oil and Natural Gas Technician Short	Y	Y	12/12/2013	17	Semester		16
19.0709 Advanced Early Childhood Education	Y	Y	05/09/2003	30	Semester		32
19.0709 Early Childhood Education-Level 2	N	Y	12/12/2013	19	Semester		32
19.0709 Early Childhood Education-Level 3	Y	Y	12/12/2013	29	Semester		32
19.0709 Infant Toddler Credential-Level 2	N	Y	12/12/2013	22	Semester		32
19.0709 Infant Toddler Credential-Level 3	Y	Y	12/12/2013	35	Semester		32
31.0301 Outdoor Recreation	Y	Y	10/22/2015	30	Semester		32
31.0501 Personal Trainer/Fitness Instructor	Y	Y	08/30/2012	25	Semester		32
43.0102 Corrections	Y	Y	12/12/2013	30	Semester		40
43.0107 Law Enforcement/Police Science	Y	Y	05/23/1995	30	Semester		40
46.0000 Facilities Maintenance	N	Y	08/30/2012	14	Semester		32
46.0201 Carpentry and Building Trades	N	Y	06/02/2004	24	Semester		32
46.0201 Carpentry and Building Trades Level II	N	Y	08/30/2012	18	Semester		32
47.0604 Basic Vehicle Repair Technician	Y	Y	10/28/2010	31	Semester		32
47.0605 Diesel Technology Medium Heavy Duty Truck	Y	Y	05/23/1995	47	Semester		56
48.0508 Welder/Welding Technologist	Y	Y	05/23/1995	25	Semester		32
48.0508 Welding Technology-Level 2	Y	Y	08/25/2006	34	Semester		48
49.0205 Truck Driving	N	N	02/09/1999	16	Semester	656	16
51.0708 Medical Transcription	Y	Y	05/09/2003	35	Semester		32
51.0713 Medical Coding and Billing	Y	Y	01/11/2010	31	Semester		32
51.0808 Veterinary Assistant	Y	N	10/04/2017	16	Semester	645	16
51.0904 Paramedic Certificate	N	N	03/16/2004	39	Semester	1170	80
51.0909 Surgical Technology	Y	Y	05/09/2003	42	Semester		48

51.3501 Massage Therapy	Y	Y	08/13/2003	34	Semester		40
51.3901 Practical Nurse (L.P.N. Training)	Y	Y	05/23/1995	46	Semester		48
52.0201 Business Management	Y	Y	01/11/2010	30	Semester	960	40
52.0302 Accounting	Y	Y	01/11/2010	19	Semester		18
52.0408 Business Office Technology	N	Y	05/23/1995	22	Semester	660	32
52.0408 Word Processing	Y	Y	01/11/2010	29	Semester		40
52.1401 E-Commerce	N	Y	08/13/2003	39	Semester		32

**** End of Educational Programs Section ****

**UNITED STATES DEPARTMENT OF EDUCATION****SCHOOL PARTICIPATION MANAGEMENT DIVISION****ELIGIBILITY AND CERTIFICATION APPROVAL REPORT**

DATE PRINTED: 10/23/2017

SERVICER INFORMATION SECTION

PAGE H - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

SERVICER INFORMATION

<u>SERVICER NAME</u>	<u>CONTACT NAME</u>	<u>SERVICES OFFERED</u>
National Student Clearinghouse 2300 Dulles Station Boulevard Herndon, VA 20171	Ms. Vickie Graham	Other
Northstar Education Services, LLC 930 Blue Gentian Road Suite 100 Eagan, MN 55121	Taige Thornton	Performing Loan Collection

**** End of Servicer Information Section ****

Return to the [Application Index](#)



FEDERAL STUDENT AID  START HERE. GO FURTHER.™

UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

10/11/2017

OPE ID 00175700

Approval Notice

Reason for Action: Nondegree/Vocational Program
Officials/Directors of Institution

Approval Date: Effective 10/04/2017

Dear Dr. Rice:

The Chicago - Denver Case Management Team has completed its review of the documentation that Southeastern Illinois College (Institution) submitted regarding its nondegree/vocational program and officials/directors of institution.

As a result of that review, we have approved the following:

New official(s):

Mrs. Lisa Dye, Recording Secretary

New vocational program(s):

CIP: 51.0808 - Veterinary Assistant, 645 Clock Hours, 16 Semester Hours, 16 Weeks

Please print a copy of this notice and the Eligibility and Certification Approval Report (ECAR) from the EAPP website at <http://eligcert.ed.gov/eapp/owa/ecar>. This Approval Notice is an addendum to the Institution's Program Participation Agreement (PPA). Please retain this notice and the ECAR with the PPA for compliance purposes.

Should you have any questions, please contact Tammi Sawyer at (312) 730-1531.

Sincerely,

A handwritten signature in black ink, appearing to read "Douglas M. Parrott", with a long horizontal flourish extending to the right.

Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Chad Flannery, Dean for Student Services and Enrollment



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400


**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: PPA

Office of Origin: Financial Aid Office

Document Summary: Program Participation Agreement with the Dept. of Education valid through September 30, 2019



FEDERAL STUDENT AID  START HERE. GO FURTHER.™

UNITED STATES DEPARTMENT OF EDUCATION

**FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL**

PROGRAM PARTICIPATION AGREEMENT

Effective Date of Approval: The date on which this Agreement is signed on behalf of the Secretary of Education

Approval Expiration Date: **September 30, 2019**

Reapplication Date: **June 30, 2019**

Name of Institution: **Southeastern Illinois College**

Address of Institution: **3575 College Road
Harrisburg, IL 62946-4925**

OPE ID Number: **00175700**

DUNS Number: **095490066**

Taxpayer Identification Number (TIN): **370906582**

The execution of this Agreement by the Institution and the Secretary is a prerequisite to the Institution's initial or continued participation in any Title IV, HEA Program.

The postsecondary educational institution listed above, referred to hereafter as the "Institution," and the United States Secretary of Education, referred to hereafter as the "Secretary," agree that the Institution may participate in those student financial assistance programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV, HEA Programs) indicated under this Agreement and further agrees that such participation is subject to the terms and conditions set forth in this Agreement. As used in this Agreement, the term "Department" refers to the U.S. Department of Education.

SCOPE OF COVERAGE

This Agreement applies to all locations of the Institution as stated on the most current ELIGIBILITY AND CERTIFICATION APPROVAL REPORT issued by the Department. This

Agreement covers the Institution's eligibility to participate in each of the following listed Title IV, HEA programs, and incorporates by reference the regulations cited.

- **FEDERAL PELL GRANT PROGRAM**, 20 U.S.C. §§ 1070a *et seq.*; 34 C.F.R. Part 690.
- **FEDERAL FAMILY EDUCATION LOAN PROGRAM**, 20 U.S.C. §§ 1071 *et seq.*; 34 C.F.R. Part 682.
- **FEDERAL DIRECT STUDENT LOAN PROGRAM**, 20 U.S.C. §§ 1087a *et seq.*; 34 C.F.R. Part 685.
- **FEDERAL PERKINS LOAN PROGRAM**, 20 U.S.C. §§ 1087aa *et seq.*; 34 C.F.R. Part 674.
- **FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM**, 20 U.S.C. §§ 1070b *et seq.*; 34 C.F.R. Part 676.
- **FEDERAL WORK-STUDY PROGRAM**, 42 U.S.C. §§ 2751 *et seq.*; 34 C.F.R. Part 675.
- **ACADEMIC COMPETITIVENESS GRANT AND NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT GRANT PROGRAMS**, 20 U.S.C. §§ 1070a-1 *et seq.*; 34 C.F.R. Part 691.
- **IRAQ AND AFGHANISTAN SERVICE GRANT**, 20 U.S.C. §§ 1070d *et seq.*

GENERAL TERMS AND CONDITIONS

1. The Institution understands and agrees that it is subject to and will comply with the program statutes and implementing regulations for institutional eligibility as set forth in 34 C.F.R. Part 600 and for each Title IV, HEA program in which it participates, as well as the general provisions set forth in Part F and Part G of Title IV of the HEA, and the Student Assistance General Provisions regulations set forth in 34 C.F.R. Part 668.

The recitation of any portion of the statute or regulations in this Agreement does not limit the Institution's obligation to comply with other applicable statutes and regulations.

2.
 - a. The Institution certifies that on the date it signs this Agreement, it has a drug abuse prevention program in operation that it has determined is accessible to any officer, employee, or student at the Institution.
 - b. The Institution certifies that on the date it signs this Agreement, it is in compliance with the disclosure requirements of Section 485(f) of the HEA (Campus Security Policy and Campus Crime Statistics).
3. The Institution agrees to comply with --
 - a. Title VI of the Civil Rights Act of 1964, as amended, and the implementing regulations, 34 C.F.R. Parts 100 and 101 (barring discrimination on the basis of race, color or national origin);
 - b. Title IX of the Education Amendments of 1972 and the implementing regulations, 34 C.F.R. Part 106 (barring discrimination on the basis of sex);
 - c. The Family Educational Rights and Privacy Act of 1974 and the implementing regulations, 34 C.F.R. Part 99;

- d. Section 504 of the Rehabilitation Act of 1973 and the implementing regulations, 34 C.F.R. Part 104 (barring discrimination on the basis of physical handicap); and
 - e. The Age Discrimination Act of 1975 and the implementing regulations, 34 C.F.R. Part 110.
 - f. The Standards for Safeguarding Customer Information, 16 C.F.R. Part 314, issued by the Federal Trade Commission (FTC), as required by the Gramm-Leach-Bliley (GLB) Act, P.L. 106-102. These Standards are intended to ensure the security and confidentiality of customer records and information. The Secretary considers any breach to the security of student records and information as a demonstration of a potential lack of administrative capability as stated in 34 C.F.R. 668.16(c). Institutions are strongly encouraged to inform its students and the Department of any such breaches.
4. The Institution acknowledges that 34 C.F.R. Parts 602 and 667 require accrediting agencies, State regulatory bodies, and the Secretary to share information about institutions. The Institution agrees that the Secretary, any accrediting agency recognized by the Secretary, and any State regulatory body may share or report information to one another about the Institution without limitation.
 5. The Institution acknowledges that the HEA prohibits the Secretary from recognizing the accreditation of any institution of higher education unless that institution agrees to submit any dispute involving the final denial, withdrawal, or termination of accreditation to initial arbitration prior to any other legal action.

SELECTED PROVISIONS FROM GENERAL PROVISIONS REGULATIONS, 34 C.F.R. PART 668.14

An institution's program participation agreement applies to each branch campus and other location of the institution that meets the applicable requirements of this part unless otherwise specified by the Secretary.

(b) By entering into a program participation agreement, an institution agrees that--

- (1) It will comply with all statutory provisions of or applicable to Title IV of the HEA, all applicable regulatory provisions prescribed under that statutory authority, and all applicable special arrangements, agreements, and limitations entered into under the authority of statutes applicable to Title IV of the HEA, including the requirement that the institution will use funds it receives under any Title IV, HEA program and any interest or other earnings thereon, solely for the purposes specified in and in accordance with that program;
- (2) As a fiduciary responsible for administering Federal funds, if the institution is permitted to request funds under a Title IV, HEA program advance payment method, the institution will time its requests for funds under the program to meet the institution's immediate Title IV, HEA program needs;
- (3) It will not request from or charge any student a fee for processing or handling any application, form, or data required to determine a student's eligibility for, and amount of, Title IV, HEA program assistance;
- (4) It will establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or from students under the Title IV, HEA programs, together with assurances that the institution will provide, upon request and in a timely manner, information relating to the administrative capability and financial responsibility of the institution to--

- (i) The Secretary;
 - (ii) A guaranty agency, as defined in 34 CFR part 682, that guarantees loans made under the Federal Stafford Loan and Federal PLUS programs for attendance at the institution or any of the institution's branch campuses or other locations;
 - (iii) The nationally recognized accrediting agency that accredits or preaccredits the institution or any of the institution's branch campuses, other locations, or educational programs;
 - (iv) The State agency that legally authorizes the institution and any branch campus or other location of the institution to provide postsecondary education; and
 - (v) In the case of a public postsecondary vocational educational institution that is approved by a State agency recognized for the approval of public postsecondary vocational education, that State agency;
- (5) It will comply with the provisions of § 668.15 relating to factors of financial responsibility;
- (6) It will comply with the provisions of § 668.16 relating to standards of administrative capability;
- (7) It will submit reports to the Secretary and, in the case of an institution participating in the Federal Stafford Loan, Federal PLUS, or the Federal Perkins Loan Program, to holders of loans made to the institution's students under that program at such times and containing such information as the Secretary may reasonably require to carry out the purpose of the Title IV, HEA programs;
- (8) It will not provide any statement to any student or certification to any lender in the case of an FFEL Program loan, or origination record to the Secretary in the case of a Direct Loan Program loan that qualifies the student or parent for a loan or loans in excess of the amount that the student or parent is eligible to borrow in accordance with sections 425(a), 428(a)(2), 428(b)(1)(A) and (B), 428B, 428H and 455(a) of the HEA;
- (9) It will comply with the requirements of Subpart D of this part concerning institutional and financial assistance information for students and prospective students;
- (10) In the case of an institution that advertises job placement rates as a means of attracting students to enroll in the institution, it will make available to prospective students, at or before the time that those students apply for enrollment--
- (i) The most recent available data concerning employment statistics, graduation statistics, and any other information necessary to substantiate the truthfulness of the advertisements; and
 - (ii) Relevant State licensing requirements of the State in which the institution is located for any job for which an educational program offered by the institution is designed to prepare those prospective students;
- (11) In the case of an institution participating in the FFEL Program, the institution will inform all eligible borrowers, as defined in 34 CFR part 682, enrolled in the institution about the availability and eligibility of those borrowers for State grant assistance from the State in which the institution is located, and will inform borrowers from another State of the source for further information concerning State grant assistance from that State;
- (12) It will provide the certifications described in paragraph (c) of this section;
- (13) In the case of an institution whose students receive financial assistance pursuant to section 484(d) of the HEA, the institution will make available to those students a program proven successful in assisting students in obtaining the recognized equivalent of a high school diploma;
- (14) It will not deny any form of Federal financial aid to any eligible student solely on the grounds that the student is participating in a program of study abroad approved for credit by the institution;
- (15) (i) Except as provided under paragraph (b)(15)(ii) of this section, the institution will use a default management plan approved by the Secretary with regard to its administration of the

FFEL or Direct Loan programs, or both for at least the first two years of its participation in those programs, if the institution --

(A) Is participating in the FFEL or Direct Loan programs for the first time; or

(B) Is an institution that has undergone a change of ownership that results in a change in control and is participating in the FFEL or Direct Loan programs.

(ii) The institution does not have to use an approved default management plan if --

(A) The institution, including its main campus and any branch campus, does not have a cohort default rate in excess of 10 percent; and

(B) The owner of the institution does not own and has not owned any other institution that had a cohort default rate in excess of 10 percent while that owner owned the institution.

(16) For a proprietary institution, the institution will derive at least 10 percent of its revenues for each fiscal year from sources other than Title IV, HEA program funds, as provided in § 668.28(a) and (b), or be subject to sanctions described in § 668.28(c);

(17) The Secretary, guaranty agencies and lenders as defined in 34 CFR part 682, nationally recognized accrediting agencies, the Secretary of Veterans Affairs, State agencies recognized under 34 CFR part 603 for the approval of public postsecondary vocational education, and State agencies that legally authorize institutions and branch campuses or other locations of institutions to provide postsecondary education, have the authority to share with each other any information pertaining to the institution's eligibility for or participation in the Title IV, HEA programs or any information on fraud and abuse;

(18) It will not knowingly --

(i) Employ in a capacity that involves the administration of the Title IV, HEA programs or the receipt of funds under those programs, an individual who has been convicted of, or has pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds, or has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(ii) Contract with an institution or third-party servicer that has been terminated under section 432 of the HEA for a reason involving the acquisition, use, or expenditure of Federal, State, or local government funds, or that has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds; or

(iii) Contract with or employ any individual, agency, or organization that has been, or whose officers or employees have been--

(A) Convicted of, or pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds; or

(B) Administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(19) It will complete, in a timely manner and to the satisfaction of the Secretary, surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal collection effort, as designated by the Secretary, regarding data on postsecondary institutions;

(20) In the case of an institution that is co-educational and has an intercollegiate athletic program, it will comply with the provisions of § 668.48;

(21) It will not impose any penalty, including, but not limited to, the assessment of late fees, the denial of access to classes, libraries, or other institutional facilities, or the requirement that the student borrow additional funds for which interest or other charges are assessed, on any student because of the student's inability to meet his or her financial obligations to the institution as a

result of the delayed disbursement of the proceeds of a Title IV, HEA program loan due to compliance with statutory and regulatory requirements of or applicable to the Title IV, HEA programs, or delays attributable to the institution;

(22)(i) It will not provide any commission, bonus, or other incentive payment based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid, to any person or entity who is engaged in any student recruitment or admission activity, or in making decisions regarding the award of title IV, HEA program funds.

(A) The restrictions in paragraph (b)(22) of this section do not apply to the recruitment of foreign students residing in foreign countries who are not eligible to receive Federal student assistance.

(B) For the purpose of paragraph (b)(22) of this section, an employee who receives multiple adjustments to compensation in a calendar year and is engaged in any student enrollment or admission activity or in making decisions regarding the award of title IV, HEA program funds is considered to have received such adjustments based upon success in securing enrollments or the award of financial aid if those adjustments create compensation that is based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid.

(ii) Notwithstanding paragraph (b)(22)(i) of this section, eligible institutions, organizations that are contractors to eligible institutions, and other entities may make--

(A) Merit-based adjustments to employee compensation provided that such adjustments are not based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid; and

(B) Profit-sharing payments so long as such payments are not provided to any person or entity engaged in student recruitment or admission activity or in making decisions regarding the award of title IV, HEA program funds.

(iii) As used in paragraph (b)(22) of this section,

(A) *Commission, bonus, or other incentive payment* means a sum of money or something of value, other than a fixed salary or wages, paid to or given to a person or an entity for services rendered.

(B) *Securing enrollments or the award of financial aid* means activities that a person or entity engages in at any point in time through completion of an educational program for the purpose of the admission or matriculation of students for any period of time or the award of financial aid to students.

(1) These activities include contact in any form with a prospective student, such as, but not limited to--contact through preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution, attendance at such an appointment, or involvement in a prospective student's signing of an enrollment agreement or financial aid application.

(2) These activities do not include making a payment to a third party for the provision of student contact information for prospective students provided that such payment is not based on--

(i) Any additional conduct or action by the third party or the prospective students, such as participation in preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution or attendance at such an appointment, or the signing, or being involved in the signing, of a prospective student's enrollment agreement or financial aid application; or

(ii) The number of students (calculated at any point in time of an educational program) who apply for enrollment, are awarded financial aid, or are enrolled for any period of time, including through completion of an educational program.

(C) Entity or person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid means--

(1) With respect to an entity engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any institution or organization that undertakes the recruiting or the admitting of students or that makes decisions about and awards title IV, HEA program funds; and

(2) With respect to a person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any employee who undertakes recruiting or admitting of students or who makes decisions about and awards title IV, HEA program funds, and any higher level employee with responsibility for recruitment or admission of students, or making decisions about awarding title IV, HEA program funds.

(D) Enrollment means the admission or matriculation of a student into an eligible institution.

(23) It will meet the requirements established pursuant to Part H of Title IV of the HEA by the Secretary and nationally recognized accrediting agencies;

(24) It will comply with the requirements of § 668.22;

(25) It is liable for all--

(i) Improperly spent or unspent funds received under the Title IV, HEA programs, including any funds administered by a third-party servicer; and

(ii) Returns any title IV, HEA program funds that the institution or its servicer may be required to make;

(26) If an educational program offered by the institution is required to prepare a student for gainful employment in a recognized occupation, the institution must--

(i) Demonstrate a reasonable relationship between the length of the program and entry level requirements for the recognized occupation for which the program prepares the student. The Secretary considers the relationship to be reasonable if the number of clock hours provided in the program does not exceed by more than 50 percent the minimum number of clock hours required for training in the recognized occupation for which the program prepares the student, as established by the State in which the institution is located, if the State has established such a requirement, or as established by any Federal agency;

(ii) Establish the need for the training for the student to obtain employment in the recognized occupation for which the program prepares the student; and

(iii) Provide for that program the certification required in § 668.414.

(27) In the case of an institution participating in a Title IV, HEA loan program, the institution --

(i) Will develop, publish, administer, and enforce a code of conduct with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs in accordance with 34 CFR 601.21; and

(ii) Must inform its officers, employees, and agents with responsibilities with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs annually of the provisions of the code required under paragraph (b)(27) of this section;

(28) For any year in which the institution has a preferred lender arrangement (as defined in 34 CFR 601.2(b)), it will at least annually compile, maintain, and make available for students attending the institution, and the families of such students, a list in print or other medium, of the specific lenders for loans made, insured, or guaranteed under Title IV, of the HEA or private education loans that the institution recommends, promotes, or endorses in accordance with such preferred lender arrangement. In making such a list, the institution must comply with the requirements in 34 CFR 682.212(h) and 34 CFR 601.10;

(29) (i) It will, upon the request of an enrolled or admitted student who is an applicant for a private education loan (as defined in 34 CFR part 601.2(b)), provide to the applicant the self-

certification form required under 34 CFR 601.11(d) and the information required to complete the form, to the extent the institution possesses such information, including --

(A) The applicant's cost of attendance at the institution, as determined by the institution under part F of Title IV, of the HEA;

(B) The applicant's estimated financial assistance, including amounts of financial assistance used to replace the expected family contribution as determined by the institution in accordance with Title IV, for students who have completed the Free Application for Federal Student Aid; and

(C) The difference between the amounts under paragraphs (b)(29)(i)(A) and (29)(i)(B) of this section, as applicable.

(ii) It will, upon the request of the applicant, discuss with the applicant the availability of Federal, State, and institutional student financial aid;

(30) The institution --

(i) Has developed and implemented written plans to effectively combat the unauthorized distribution of copyrighted material by users of the institution's network, without unduly interfering with educational and research use of the network, that include --

(A) The use of one or more technology-based deterrents;

(B) Mechanisms for educating and informing its community about appropriate versus inappropriate use of copyrighted material, including that described in § 668.43(a)(10);

(C) Procedures for handling unauthorized distribution of copyrighted material, including disciplinary procedures; and

(D) Procedures for periodically reviewing the effectiveness of the plans to combat the unauthorized distribution of copyrighted materials by users of the institution's network using relevant assessment criteria. No particular technology measures are favored or required for inclusion in an institution's plans, and each institution retains the authority to determine what its particular plans for compliance with paragraph (b)(30) of this section will be, including those that prohibit content monitoring; and

(ii) Will, in consultation with the chief technology officer or other designated officer of the institution--

(A) Periodically review the legal alternatives for downloading or otherwise acquiring copyrighted material;

(B) Make available the results of the review in paragraph (b)(30)(ii)(A) of this section to its students through a Web site or other means; and

(C) To the extent practicable, offer legal alternatives for downloading or otherwise acquiring copyrighted material, as determined by the institution; and

(31) The institution will submit a teach-out plan to its accrediting agency in compliance with 34 CFR 602.24(c), and the standards of the institution's accrediting agency upon the occurrence of any of the following events:

(i) The Secretary initiates the limitation, suspension, or termination of the participation of an institution in any Title IV, HEA program under 34 CFR 600.41 or subpart G of this part or initiates an emergency action under § 668.83.

(ii) The institution's accrediting agency acts to withdraw, terminate, or suspend the accreditation or preaccreditation of the institution.

(iii) The institution's State licensing or authorizing agency revokes the institution's license or legal authorization to provide an educational program.

(iv) The institution intends to close a location that provides 100 percent of at least one program.

(v) The institution otherwise intends to cease operations.

(c) In order to participate in any Title IV, HEA program (other than the LEAP and NEISP programs), the institution must certify that it--

(1) Has in operation a drug abuse prevention program that the institution has determined to be accessible to any officer, employee, or student at the institution; and

(2)(i) Has established a campus security policy in accordance with section 485(f) of the HEA; and

(ii) Has complied with the disclosure requirements of § 668.47 as required by section 485(f) of the HEA.

(d)(1) The institution, if located in a State to which section 4(b) of the National Voter Registration Act (42 U.S.C. 1973gg-2(b)) does not apply, will make a good faith effort to distribute a mail voter registration form, requested and received from the State, to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make those forms widely available to students at the institution.

(2) The institution must request the forms from the State 120 days prior to the deadline for registering to vote within the State. If an institution has not received a sufficient quantity of forms to fulfill this section from the State within 60 days prior to the deadline for registering to vote in the State, the institution is not liable for not meeting the requirements of this section during that election year.

(3) This paragraph applies to elections as defined in Section 301(1) of the Federal Election Campaign Act of 1971 (2 U.S.C. 431(1)), and includes the election for Governor or other chief executive within such State.

(e)(1) A program participation agreement becomes effective on the date that the Secretary signs the agreement.

(2) A new program participation agreement supersedes any prior program participation agreement between the Secretary and the institution.

(f)(1) Except as provided in paragraphs (g) and (h) of this section, the Secretary terminates a program participation agreement through the proceedings in subpart G of this part.

(2) An institution may terminate a program participation agreement.

(3) If the Secretary or the institution terminates a program participation agreement under paragraph (f) of this section, the Secretary establishes the termination date.

(g) An institution's program participation agreement automatically expires on the date that--

(1) The institution changes ownership that results in a change in control as determined by the Secretary under 34 CFR part 600; or

(2) The institution's participation ends under the provisions of § 668.26(a)(1), (2), (4), or (7).

(h) An institution's program participation agreement no longer applies to or covers a location of the institution as of the date on which that location ceases to be a part of the participating institution.

WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM

If an institution participates in the William D. Ford Federal Direct Loan (Direct Loan) Program, the institution and its representatives shall comply with the statute, guidelines, and regulations governing the Title IV, Part D, William D. Ford Federal Direct Loan Program as required by 20 U.S.C. §§ 1087a *et seq.* (Part C) and 34 C.F.R. Part 685.

The institution will:

1. Provide for the establishment and maintenance of a Direct Loan Program at the Institution that will:

Identify eligible students who seek student financial assistance in accordance with Section 484 of the Higher Education Act of 1965, as amended (the HEA).

Estimate the need of students as required under Title IV, Part F of the HEA.

Provide a certification statement of eligibility for students to receive loans that will not exceed the annual or aggregate limits, except the Institution may exercise its authority, under exceptional circumstances identified by the Secretary, to refuse to certify a statement that permits a student to receive a loan, or certify a loan amount that is less than the student's determination of need, if the reason for such action is documented and provided in written form to a student.

Establish a schedule for disbursement of loan proceeds to meet the requirements of Section 428G of the HEA.

Provide timely and accurate information to the Secretary concerning 1) the status of borrowers while students are in attendance, any new information pertaining to the status of student borrowers of which the Institution becomes aware after the student leaves the Institution, and 2) the utilization of Federal funds under Title IV, Part D of the HEA at such times and in such manner as prescribed by the Secretary.

2. Comply with requirements established by the Secretary relating to student loan information with respect to the Direct Loan Program.
3. Provide that students at the Institution and their parents (with respect to such students) will be eligible to participate in the programs under Title IV, Part B of the HEA, Federal Family Education Loan programs, at the discretion of the Secretary for the period during which such Institution participates in the Direct Loan Program, except that a student or parent may not receive loans under both Title IV, Part B and Part D of the HEA for the same period of enrollment.
4. Provide for the implementation of a quality assurance system, as established by the Secretary and developed in consultation with Institutions of higher education, to ensure that the Institution is complying with program requirements and meeting program objectives.
5. Provide that the Institution will not charge any fees of any kind, regardless of how they are described, to student or parent borrowers for loan application, or origination activities (if applicable), or the provision and processing of any information necessary for a student or parent to receive a loan under Title IV, Part D of the HEA.
6. Provide that the Institution will originate loans to eligible students and parents in accordance with the requirements of Title IV, Part D of the HEA and use funds advanced to it solely for that purpose (Option 2 only).

7.

Provide that the note or evidence of obligation of the loan shall be the property of the Secretary (Options 2 and 1 only).

8. Comply with other provisions as the Secretary determines are necessary to protect the interest of the United States and to promote the purposes of Title IV, Part D of the HEA.
9. Accept responsibility and financial liability stemming from its failure to perform its functions under this Program Participation Agreement.

CERTIFICATIONS REQUIRED FROM INSTITUTIONS

The Institution should refer to the regulations cited below. Signature on this Agreement provides for compliance with the certification requirements under 34 C.F.R. Part 82, "New Restrictions on Lobbying," 34 C.F.R. Part 84, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 34 C.F.R. Part 85, "Governmentwide Debarment and Suspension (Nonprocurement)," and 34 C.F.R. Part 86, "Drug and Alcohol Abuse Prevention." Breach of any of these certifications constitutes a breach of this Agreement.

PART 1 CERTIFICATION REGARDING LOBBYING; DRUG-FREE WORKPLACE; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG AND ALCOHOL ABUSE PREVENTION

1. Lobbying

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 C.F.R. Part 82, for persons entering into a Federal contract, grant or cooperative agreement over \$100,000, as defined at 34 C.F.R. Part 82, Sections 82.105, and 82.110, the undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The Institution shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

2a. Drug-Free Workplace (Grantees Other Than Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart B, for grantees, as defined at 34 C.F.R. Part 84, Sections 84.200 through 84.230 -

The Institution certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a drug-free workplace statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an on-going drug-free awareness program to inform employees about-
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Institution's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
 - (1) Abide by the terms of the statement, and
 - (2) Notify the employer in writing if he or she is convicted for a violation of a criminal drug statute occurring in the workplace no more than five calendar days after such conviction;
- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under this subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted -
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1972, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

2b. Drug-Free Workplace (Grantees Who Are Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart C, for recipients who are individuals, as defined at 34 C.F.R. Part 84, Section 84.300 -

1.

As a condition of the grant, the Institution certifies that it will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity related to the award; and

2. If any officer or owner of the Institution is convicted of a criminal drug offense resulting from a violation occurring during the conduct of any award activity, the Institution will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant.

3. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 C.F.R. Part 85, for prospective participants in primary covered transactions as defined at 34 C.F.R. Part 85, Sections 85.105 and 85.110, the Institution certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects their present responsibility.
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

4. Drug and Alcohol Abuse Prevention

As required by the Drug-Free Schools and Communities Act Amendments of 1989, which added section 1213 to the Higher Education Act, and implemented at 34 C.F.R. Part 86, the undersigned Institution certifies that it has adopted and implemented a drug prevention program for its students and employees that, at a minimum, includes--

1. The annual distribution in writing to each employee, and to each student who is taking one or more classes for any kind of academic credit except for continuing education units, regardless of the length of the student's program of study, of:
 - Standards of conduct that clearly prohibit, at a minimum, the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on its property or as part of any of its activities.
 - A description of the applicable legal sanctions under local, State or Federal law for the unlawful possession or distribution of illicit drugs and alcohol.
 - A description of the health risks associated with the use of illicit drugs and the abuse of alcohol.

- A description of any drug or alcohol counseling, treatment, or rehabilitation or re-entry programs that are available to employees or students.
- A clear statement that the Institution will impose disciplinary sanctions on students and employees (consistent with local, State and Federal law), and a description of those sanctions, up to and including expulsion or termination of employment and referral for prosecution, for violation of the standards of conduct. A disciplinary sanction may include the completion of an appropriate rehabilitation program.

2. A biennial review by the Institution of its program to:

- Determine its effectiveness and implement changes to the program if they are needed.
- Ensure that its disciplinary sanctions are consistently enforced.

PART 2 CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION -- LOWER TIER COVERED TRANSACTIONS

The Institution is to obtain the signatures of Lower Tier Contractors on reproduced copies of the certification below, and retain the signed certification(s) in the Institution's files.

CERTIFICATION BY LOWER TIER CONTRACTOR (Before Completing Certification, Read Instructions for This Part 3, below)	
<p>(1) The prospective lower tier participant certifies by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal Department or Agency.</p> <p>(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.</p>	
<hr/> Name of Lower Tier Organization	<hr/> PR/Award Number or Project Name
<hr/> Name of Authorized Representative	<hr/> Title of Authorized Representative
<hr/> Signature of Authorized Representative	<hr/> Date

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or

voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion--Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

NOTE: A completed copy of the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions" form must be retained by the Institution. The original blank certification must be returned with the PPA.

PART 3 CERTIFICATION REGARDING GAINFUL EMPLOYMENT PROGRAMS

A list of the reported Title IV eligible educational programs that the institution offers that are required to prepare students for gainful employment in a recognized occupation ("gainful employment programs") is included as part of the Eligibility and Certification Approval Report (ECAR) that is a part of this Program Participation Agreement. By signing this Program Participation Agreement, the institution certifies that:

1. the list of gainful employment programs it offers is accurate and complete;
2. each of the gainful employment programs is approved by a recognized accrediting agency or is otherwise included in the institution's accreditation by its recognized accrediting agency;
3. each of the gainful employment programs it offers is programmatically accredited, if such accreditation is required by a Federal governmental entity or a State where the institution or one of its additional locations is required to obtain State approval pursuant to 34 C.F.R. §600.9;
4. each gainful employment program in a State where the institution or one of its additional locations is located satisfies the licensure or certification requirements that are needed for a student who completes the gainful employment program to qualify to take any licensure or certification exam in that State that is needed for the student to practice or find employment in an occupation that the gainful employment program prepares the student to enter; and
5. for a gainful employment program for which the institution is establishing initial eligibility for Title IV, HEA program funds, the program is not substantially similar to a program

offered by the institution that in the prior three years, became ineligible for Title IV, HEA program funds under the debt-to-earnings rates measure or was failing, or in the zone with respect to, the debt-to-earnings rates measure and was voluntarily discontinued by the institution.

IN WITNESS WHEREOF

the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Signature of Institution's

Chief Executive Officer: _____ Date: _____


Print Name and Title: _____

For the Secretary: _____

Date: _____

U.S. Department of Education



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

11/24/2015

OPE ID 00175700

Dear Dr. Rice:

The Chicago - Denver School Participation Team has completed its review of Southeastern Illinois College's (Institution) application to participate in the Title IV, HEA programs.

Our analysis of the materials which you submitted, indicates that the Institution meets the minimum requirements of institutional eligibility, administrative capability, and financial responsibility as set forth in 34 CFR Parts 600 and 668.

To complete the recertification process, the Institution must print, review, sign and return two copies of the Program Participation Agreement (PPA) to the following address:

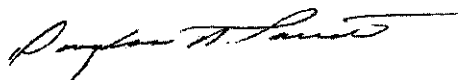
United States Department of Education Federal Student Aid, Schools Channel Attention: Chicago - Denver School Participation Team 500 West Madison Room 1576 Chicago, IL 60661-4554
--

After the signed copies of the PPA are received from you, the Chicago - Denver School Participation Team will generate an Eligibility and Certification Approval Report (ECAR). The ECAR will summarize the critical elements of the Institution's approved application. The ECAR will also identify the Institution's highest level of offering, any nondegree or short term training programs and any additional locations which are Title IV, HEA eligible.

Upon execution of the PPA by the Secretary, the Institution shall be certified to participate in Title IV, HEA programs until September 30, 2019. The Chicago - Denver School Participation Team will notify the respective Federal Student Aid (FSA) program offices of the Institution's eligibility to receive Title IV funds. The Institution has thirty days from the date of this letter to sign and return two copies of the PPA. The Institution's failure to respond within the allotted time frame will constitute a withdrawal of the Institution's application from consideration.

Should you have any questions, please contact the Chicago - Denver School Participation Team at (312) 730-1511.


Sincerely,



Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Mr. Chad Flannery, Dean for Student Services and Enrollment



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

10/11/2017

OPE ID 00175700

Approval Notice

Reason for Action: Nondegree/Vocational Program
Officials/Directors of Institution

Approval Date: Effective 10/04/2017

Dear Dr. Rice:

The Chicago - Denver Case Management Team has completed its review of the documentation that Southeastern Illinois College (Institution) submitted regarding its nondegree/vocational program and officials/directors of institution.

As a result of that review, we have approved the following:

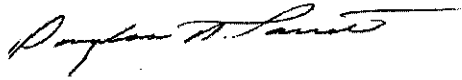
New official(s):
Mrs. Lisa Dye, Recording Secretary

New vocational program(s):
CIP: 51.0808 - Veterinary Assistant, 645 Clock Hours, 16 Semester Hours, 16 Weeks

Please print a copy of this notice and the Eligibility and Certification Approval Report (ECAR) from the EAPP website at <http://eligcert.ed.gov/eapp/owa/ecar>. This Approval Notice is an addendum to the Institution's Program Participation Agreement (PPA). Please retain this notice and the ECAR with the PPA for compliance purposes.

Should you have any questions, please contact Tammi Sawyer at (312) 730-1531.

Sincerely,

A handwritten signature in black ink, appearing to read "Douglas Parrott", with a long horizontal flourish extending to the right.

Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Chad Flannery, Dean for Student Services and Enrollment



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

12/08/2015

OPE ID 00175700

Dear Dr. Rice:

The Chicago - Denver School Participation Team is pleased to inform you that, based upon the information included in your Application for Approval to Participate in Federal Student Financial Aid Programs, the Secretary of Education (Secretary) has determined that Southeastern Illinois College (Institution) satisfies the definition of an eligible institution under the Higher Education Act of 1965, as amended (HEA). Southeastern Illinois College will be listed in the next edition of the Directory of Postsecondary Institutions published by the U.S. Department of Education (Department).

OPE ID NUMBER

The OPE ID Number 00175700 is a unique identifier for the Institution. The OPE ID Number will also be the Institution's identification number for the Title IV, HEA programs. Please use the OPE ID Number in all communications with the Department.

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

Please print a copy of the **Eligibility and Certification Approval Report (ECAR)**. Together, the **Program Participation Agreement (PPA)** that has been signed on behalf of the Secretary and the ECAR constitute the Chicago - Denver School Participation Team's determination that the Institution has qualified to participate in programs under the Higher Education Act of 1965, as amended (HEA) and the Federal student financial assistance programs (Title IV, HEA programs).

The Institution must retain the ECAR and the PPA together.

The ECAR contains the most critical of the data elements that form the basis of the Institution's approval, and also a list of the highest level of offering, any nondegree or short term training programs, and any additional locations that provide 50 percent or more of an educational program that have been approved for the Title IV, HEA programs. The Institution may not award, distribute or disburse any Title IV, HEA program funds for any educational or training program that is beyond the scope of the approval contained in the ECAR, nor for any additional location providing 50 percent or more of an educational program that has not been approved and is not listed on the ECAR.

- In order to comply with the requirements of 34 CFR 668.8(1), some vocational or nondegree programs may have been approved for fewer credit hours than requested in the Institution's application.
- Vocational and nondegree programs that do not meet the requirements of 34 CFR Parts 600 and 668 have not been approved and are marked in the ECAR as not approved.
- The listing of Vocational Programs in the ECAR contains those nondegree programs that the Chicago - Denver School Participation Team has determined are eligible programs for participation in the Title IV, HEA programs.
- The ECAR contains a list of HEA programs other than Title IV, HEA programs, for which the Institution is eligible to apply. This list does not mean that the Institution will automatically be eligible to participate in or receive funds under any HEA competitive grant program. Information concerning applications for, and the individual requirements of, the competitive grant program can be obtained from:

Deputy Assistant Secretary
Office of Higher Education
Programs
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, DC 20202-5140

PROGRAM PARTICIPATION AGREEMENT

The PPA contains the agreement between the Institution and the Secretary concerning the Institution's participation in the Federal student financial assistance programs (Title IV, HEA programs).

CERTIFICATION FOR TITLE IV, HEA PROGRAMS

As explained in the PPA, Title IV, HEA programs administered by participating educational institutions are subject to applicable laws, regulations, and guidelines. Listed below are the appropriate telephone numbers for further information on the HEA programs:

- Federal Pell Grant Program (800) 474-7268
- Federal Family Education Loan Program (202) 377-4008

- Federal Direct Student Loan Program (800) 848-0978

If the Institution wishes to begin participating in the Direct Loan Program or to request a change in its funding method, contact COD School Relations at the Federal Direct Student Loan Program number above or send an email to codsupport@acs-inc.com

- Federal Campus-Based Programs (877) 801-7168

The Federal Campus-Based Programs are (a) the Federal Supplemental Educational Opportunity Grant Program, (b) the Federal Work-Study Program, and (c) the Federal Perkins Loan Program. To obtain funding under any or all of these programs, the Institution must file the Fiscal Operations Report and Application to Participate (FISAP) annually. FISAP packages are typically available at the end of July each year and the due date for electronic submission of this data is generally a postmark or transmission date of October 1. Please keep in mind that the October 1 submission is to obtain funding for the Award Year that begins the following July 1.

If the Institution does not already participate in the Title IV, HEA programs, the Institution must complete Fundamentals of Title IV Administration (Precertification) Training no later than 12 months after the Institution executed the PPA. Completion of this training must be not earlier than one year before beginning to participate in any Title IV, HEA program for which the Institution has not previously participated. If you wish to register for Fundamentals of Title IV Administration (Precertification) Training, please register at [http://www.register123.com/event/profile/web/index.cfm?](http://www.register123.com/event/profile/web/index.cfm?PKwebID=0x112117625&varPage=info)

[PKwebID=0x112117625&varPage=info](http://www.register123.com/event/profile/web/index.cfm?PKwebID=0x112117625&varPage=info). For information concerning the training, contact the Chicago - Denver Team at the telephone number listed later in this letter.

Participating educational institutions will be reviewed at least once every six years to determine whether the institutions remain administratively capable and financially responsible to administer Title IV programs and funds.

REPORTING AND REAPPLICATION REQUIREMENTS

The Institution must report promptly to the Department certain changes and actions that affect the Institution's participation approval, as specified in 34 CFR 600 and 668, including, but not limited to:

- Change of name and/or address;
- New contract or significant modification of existing contract with a third party servicer;
- Change in exercise of a person's substantial control over the Institution, e.g., a change in the chief executive officer or members of the board of trustees or board of directors.
- Change in the way the Institution measures educational program length;
- Change in the level of course offerings;
- Additions and/or closures of non-main campus locations that offer at least 50% of an educational program;
- Change of accrediting agency;

- Change of the State agency that confers legal authority on the Institution to offer programs of postsecondary education; or
- Change in ownership *whether or not* that ownership change results in a change in control of the Institution.

If the Institution fails to report any such changes within ten days after the change occurs, the ability of the Institution to administer the Title IV student financial assistance programs properly will be called into question. As a consequence, we will consider whether it is necessary to monitor the Institution's receipt of Federal funds more closely. Failure to report changes within the time frame required may also result in an adverse action being taken against the Institution in accordance with 34 CFR 668, Subpart G.

Automatic Termination of Approval

This Approval for Institutional Participation automatically terminates on the happening of any of the following events:

- September 30, 2019
- The date the Institution loses the legal authority to offer programs of postsecondary education in the State in which it is located;
- The date the Institution loses accreditation from its designated primary accrediting agency;
- The date the Institution ceases to offer all approved postsecondary instruction;
- The date the Institution merges with another institution;
- The date the Institution undergoes a change in ownership resulting in a change of control;
- The date the Institution files for bankruptcy; or
- The date the Institution otherwise ceases to meet the definition of an eligible institution of higher education.

Please send all information or documentation required by this letter to:

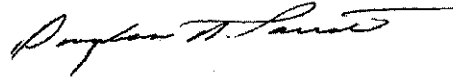
United States Department of Education Federal Student Aid, Schools Channel Attention: Chicago - Denver School Participation Team 500 West Madison Room 1576 Chicago, IL 60661-4554
--

One of the institutional eligibility requirements is that the institution must admit as regular students only persons who have a high school diploma; have the recognized equivalent of a high school diploma; or are beyond the age of compulsory school attendance in the State in which the institution is physically located (see 34 CFR 600.4, 5 or 6). This means if the student is not yet beyond the age of compulsory school attendance in the State in which the institution is physically located, the institution can only enroll the individual as a regular student if he or she has a high school diploma or its equivalent.

One of the student eligibility requirements is that an eligible student is one who is not enrolled in either an elementary or secondary school (see 34 CFR 668.32). This means that an institution cannot accept as a regular student at this school, an individual who is also enrolled at the same time in elementary or high school.

The telephone number for the Chicago - Denver Team is (312) 730-1511. The fax number is (312) 730-1520.

Sincerely,



Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Mr. Chad Flannery, Dean for Student Services and Enrollment
North Central Assoc of Colleges and Schools, the Higher Learning Commission
Guarantee Agency
IL Community College Board
IL Department of Professional Regulation



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UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

PAGE A - 1

NAME AND ADDRESS OF INSTITUTION: Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

TYPE OF INSTITUTION: Public

CONGRESSIONAL DISTRICT: 19

DEPARTMENT REGION: 05

ACTION DATE: 10/22/2015

SCHOOL PARTICIPATION TEAM: 05

ACTION: Reapprove Elig/Full Cert

OPE ID: 00175700

FEDERAL PELL GRANT ID: 001757

TIN: 370906582

FEDERAL FAMILY EDUCATION LOAN ID: 001757

IPEDS ID: 148937

FEDERAL DIRECT STUDENT LOAN ID: G01757

DUNS NBR: 095490066

FEDERAL PERKINS LOAN ID: 001284

FEDERAL SCHOOL CODE: 001757

FEDERAL WORK STUDY ID: 001284

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT ID: 001284

ACADEMIC CALENDAR: Semester Hours

EDUCATIONAL PROGRAM LEVELS OFFERED:

Non-Degree (600-899 hours)

Non-Degree 1 Year (900-1799 hours)

Associate's Degree

Two-Year Transfer

ELIGIBLE: Y

INITIAL APPROVAL DATE: 01/01/1976

CERTIFIED: Certified

LOAN DEFERMENT: Y

WAIVER(S):

*** End of Waivers ***

PROGRAM PARTICIPATION AGREEMENT

EFFECTIVE DATE: 12/08/2015

EXPIRATION DATE: 09/30/2019

THE INSTITUTION IS ELIGIBLE TO APPLY FOR PARTICIPATION IN THE FOLLOWING PROGRAMS
AUTHORIZED UNDER THE HIGHER EDUCATION ACT OF 1965, AS AMENDED:

TITLE I: Y	TITLE IV: Y	TITLE VII: Y	TITLE X: Y	TITLE XIII: Y
TITLE II: Y	TITLE V: Y	TITLE VIII: Y	TITLE XI: Y	TITLE XIV: Y
TITLE III: Y	TITLE VI: Y	TITLE XI: Y	TITLE XII: Y	TITLE XV: Y

Program: TEACH GRANT

Certified: DATE:

TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

APPROVAL			APPROVAL		
PROGRAM	CERTIFIED	DATE	PROGRAM	CERTIFIED	DATE

FWS Com Serv	Y	01/01/1976	FWS Priv Sec Empl	Y	01/01/1976
FWS Job Loc Dev	Y	01/01/1976	FFEL Staff	Y	01/01/1976
FFEL Staff Unsub	Y	01/01/1976	FFEL PLUS	Y	01/01/1976
FPerkins	Y	01/01/1976	FSEOG	Y	01/01/1976
FPell	Y	01/01/1976	FDSLPL Staff	Y	07/01/1994
FDSLPL Staff Unsub	Y	07/01/1994	FDSLPL PLUS	Y	07/01/1994

**** End of Section A ****



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FEDERAL STUDENT AID

UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

ACCREDITATION SECTION

PAGE B - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ACCREDITATION

<u>ACCREDITING AGENCY</u>	<u>DESIGNATION</u>	<u>SCOPE</u>	<u>EFFECTIVE YEAR</u>	<u>NUMBER OF YEARS</u>
North Central Assoc of Colleges and Schools, the Higher Learning Commission	Primary	Institutional	2008	10

**** End of Accreditation Section ****



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SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

STATE AUTHORIZATION SECTION

PAGE C - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

STATE AUTHORIZATION

STATE AGENCY

IL Community College Board

IL Department of Professional Regulation

**** End of State Authorization Section ****



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UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

OFFICIALS SECTION

PAGE D - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

OFFICIALS

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>PHONE</u> <u>FAX</u>	<u>E-MAIL</u>
Rice, Jonah 3575 College Road Harrisburg, IL 62946-4925	President/CEO	(618) 252-5400 2100	jonah.rice@ sic.edu
Flannery, Chad 3575 College Road Harrisburg, IL 62946-4925	Dean for Student Services and Enrollment	(618) 252-3156 (618) 252-5400 2400	chad.flannery@ sic.edu
Wright, David P 3575 College Road Harrisburg, IL 62946-4925	Interim Chief Fiscal Officer	(618) 252-3062 (618) 252-5400 2500	david.wright@ sic.edu
Barbre, Frank	Member of the Board	(618) 253-3713	
Bradley, Joshua B	Member of the Board		
Dennison, David	Member of the Board		
Ellis, Jim	Member of the Board		
Hughes, Debra	Member of the Board		
Morgan, Richard	Member of the Board		
York, Pat	Member of the Board		
Dye, Lisa 3575 College Road Harrisburg, IL 62946-4925	Recording Secretary	(618) 252-5400 2101	lisa.dye@ sic.edu
Daugherty, Tim	Academic Dean	(618) 252-3156 (618) 252-6376 (618) 252-3156	
Burford, Kyla J 3575 College Road Harrisburg, IL 62946-4925	Associate Dean of Student Services/Registrar	(618) 252-5400 2440	kyla.burford@ sic.edu
Metten, Michelle D 3575 College Road Harrisburg, IL 62946-4925	Director of Financial Aid	(618) 252-3062 (618) 252-5400 2450	michelle.metten@ sic.edu

**** End of Officials Section ****



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UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

ADDITIONAL LOCATIONS SECTION

PAGE E - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ADDITIONAL LOCATIONS

<u>OPE ID</u>	<u>NAME AND ADDRESS</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>INITIAL APPROVAL DATE</u>
00175703	Southeastern Illinois College - Illinois Youth Center Route 13 West Harrisburg, IL 62946-0300	N	01/01/1976
00175705	Southeastern Illinois College - Carmi-White County High School 800 West Main Street Carmi, IL 62821-1350	N	05/25/1995
00175706	Southeastern Illinois College - Carrier Mills High School Route 45 Carrier Mills, IL 62917-0000	N	05/25/1995
00175707	Southeastern Illinois College - Gallatin County High School 5175 Highway 13 Junction, IL 62954-9705	N	05/25/1995
00175708	Southeastern Illinois College - Eldorado High School 2200 Illinois Avenue Eldorado, IL 62930-1898	N	05/25/1995
00175709	Southeastern Illinois College - Harrisburg High School 333 West College Street Harrisburg, IL 62946-2599	N	05/25/1995
00175710	Southeastern Illinois College - Pope County High School Route 2 Golconda, IL 62938-9502	N	05/25/1995
00175711	Southeastern Illinois College - Norris City High School 205 East Eubanks Street Norris City, IL 62869-0000	N	05/25/1995
00175712	Southeastern Illinois College - Hardin County High School Route 2 Elizabethtown, IL 62931-9801	N	05/25/1995
00175713		N	05/25/1995

	Southeastern Illinois College - Center for Economic Development 325 East Poplar Street Harrisburg, IL 62946-1528		
00175714	Southeastern Illinois College - Golconda Civilian Center Route 1 Golconda, IL 62938-0000	N	05/25/1995
00175715	Southeastern Illinois College - Hardin County Work Camp Route 1 Cave-In-Rock, IL 62919-0099	N	05/25/1995
00175717	Southeastern Illinois College - Carmi Center 1700 College Ave Carmi, IL 62821-2257	Y	05/27/1999
00175718	Southeastern Illinois College - East St Louis Community College Center 601 James R. Thompson Boulevard East St. Louis, IL 62201-1100	N	09/06/2000
00175720	Southeastern Illinois College - Southern IL Collegiate Common Market 3213 South Park Avenue Herrin, IL 62948-3711	Y	05/09/2003
00175721	Southeastern Illinois College - Foundation Building 540 N. Commercial Street Harrisburg, IL 62946-3343	N	02/06/2013

**** End of Additional Locations Section ****



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FEDERAL STUDENT AID**

UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

EDUCATIONAL PROGRAMS SECTION

PAGE F - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

EDUCATIONAL PROGRAMS

<u>CIP</u>	<u>INSTITUTION'S PROGRAM NAME</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>FULL CREDIT TO DEGREE</u>	<u>INITIAL APPROVAL</u>	<u>CREDIT HOURS</u>	<u>TYPE</u>	<u>CLOCK HOURS</u>	<u>DURATION IN WEEKS</u>
10.0301	Graphic Design	N	Y	05/27/2010	36	Semester		32
10.0303	Desktop Publishing	Y	Y	08/13/2003	28	Semester		32
11.0801	Web Development	N	Y	01/11/2010	18	Semester		32
11.0901	Information Technology	Y	Y	08/30/2012	29	Semester		32
12.0401	Cosmetologist	Y	Y	05/23/1995	38	Semester		40
12.0409	Esthetics	N	Y	08/30/2012	31	Semester		32
12.0410	Nail Technology	Y	Y	08/30/2012	16	Semester		16
12.0413	Cosmetology Teacher Certificate No Experience	N	Y	07/01/2005	42	Semester		40
12.0413	Cosmetology Teacher Certificate With Experience	Y	Y	12/12/2013	16	Semester		40
13.1501	Paraprofessional Educator	N	Y	01/03/2005	35	Semester		32
15.0503	Biodiesel Production	Y	Y	05/27/2010	31	Semester		32
15.0503	Bioenergy Production	Y	Y	08/30/2012	21	Semester		32
15.0503	Biofuels Production Certificate	Y	Y	10/22/2015	17	Semester		16
15.0503	Ethanol Production	Y	Y	05/27/2010	32	Semester		32
15.0903	Oil and Natural Gas Technician	Y	Y	12/12/2013	28	Semester		32

15.0903 Oil and Natural Gas Technician Short	Y	Y	12/12/2013	17	Semester		16
19.0709 Advanced Early Childhood Education	Y	Y	05/09/2003	30	Semester		32
19.0709 Early Childhood Education-Level 2	N	Y	12/12/2013	19	Semester		32
19.0709 Early Childhood Education-Level 3	Y	Y	12/12/2013	29	Semester		32
19.0709 Infant Toddler Credential-Level 2	N	Y	12/12/2013	22	Semester		32
19.0709 Infant Toddler Credential-Level 3	Y	Y	12/12/2013	35	Semester		32
31.0301 Outdoor Recreation	Y	Y	10/22/2015	30	Semester		32
31.0501 Personal Trainer/Fitness Instructor	Y	Y	08/30/2012	25	Semester		32
43.0102 Corrections	Y	Y	12/12/2013	30	Semester		40
43.0107 Law Enforcement/Police Science	Y	Y	05/23/1995	30	Semester		40
46.0000 Facilities Maintenance	N	Y	08/30/2012	14	Semester		32
46.0201 Carpentry and Building Trades	N	Y	06/02/2004	24	Semester		32
46.0201 Carpentry and Building Trades Level II	N	Y	08/30/2012	18	Semester		32
47.0604 Basic Vehicle Repair Technician	Y	Y	10/28/2010	31	Semester		32
47.0605 Diesel Technology Medium Heavy Duty Truck	Y	Y	05/23/1995	47	Semester		56
48.0508 Welder/Welding Technologist	Y	Y	05/23/1995	25	Semester		32
48.0508 Welding Technology-Level 2	Y	Y	08/25/2006	34	Semester		48
51.0708 Medical Transcription	Y	Y	05/09/2003	35	Semester		32
51.0713 Medical Coding and Billing	Y	Y	01/11/2010	31	Semester		32
51.0808 Veterinary Assistant	Y	N	10/04/2017	16	Semester	645	16
51.0909 Surgical Technology	Y	Y	05/09/2003	42	Semester		48
51.3501 Massage Therapy	Y	Y	08/13/2003	34	Semester		40
51.3901 Practical Nurse (L.P.N. Training)	Y	Y	05/23/1995	46	Semester		48

52.0201 Business Management	Y	Y	01/11/2010	30	Semester	960	40
52.0302 Accounting	Y	Y	01/11/2010	19	Semester		18
52.0408 Business Office Technology	N	Y	05/23/1995	22	Semester	660	32
52.0408 Word Processing	Y	Y	01/11/2010	29	Semester		40
52.1401 E-Commerce	N	Y	08/13/2003	39	Semester		32

**** End of Educational Programs Section ****



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FEDERAL STUDENT AID

UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

SERVICER INFORMATION SECTION

PAGE H - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

SERVICER INFORMATION

<u>SERVICER NAME</u>	<u>CONTACT NAME</u>	<u>SERVICES OFFERED</u>
National Student Clearinghouse 2300 Dulles Station Boulevard Herndon, VA 20171	Ms. Vickie Graham	Other
Northstar Education Services, LLC 930 Blue Gentian Road Suite 100 Eagan, MN 55121	Taige Thornton	Performing Loan Collection

**** End of Servicer Information Section ****

Return to the [Application Index](#)

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Fiscal Year 2018 Audit

Office of Origin: Office of Administrative Services

Document Summary: FY18 Audit completed by Kemper CPA Group

Annually independent auditors express their opinion on compliance within each of the College's major federal programs based upon compliance requirements described in the OMB Compliance Supplement. This audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures deemed necessary. The most recent audit reflects the time period of July 2017 through June 2018.

**SOUTHEASTERN ILLINOIS COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**FINANCIAL STATEMENTS
JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Southeastern Illinois Community College District No. 533 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Southeastern Illinois College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Southeastern Illinois College Foundation were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 Southeastern Illinois Community College District No. 533, as of June 30, 2018, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and State Universities Retirement System of Illinois trend data on pages 6-14 and 57-60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Southeastern Illinois Community College District No. 533's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental information, including the schedule of expenditures of federal awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information, except for the portion marked unaudited, has been subjected to the auditing procedures applied in the audit 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 information and the schedule of expenditures of federal awards is 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 October 12, 2018, on our consideration of Southeastern Illinois Community College District No. 533'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Southeastern Illinois Community College District No. 533's internal control over financial reporting and compliance

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018



**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***

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have audited, in accordance with the 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 business-type activities and the discretely presented component unit of Southeastern Illinois Community College District No. 533 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Southeastern Illinois Community College District No. 533's basic financial statements and have issued our report thereon dated October 11, 2018. The financial statements of the Southeastern Illinois College Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Southeastern Illinois College Foundation.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeastern Illinois Community College District No. 533'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southeastern Illinois Community College District No. 533's internal control. Accordingly, we do not express an opinion on the effectiveness of Southeastern Illinois Community College District No. 533'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. We did identify certain deficiencies in internal control, described in the schedule of findings and questioned costs as item 2018-001 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeastern Illinois Community College District No. 533's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-002.

Southeastern Illinois Community College District No. 533's Response to Findings

Southeastern Illinois Community College District No. 533's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

**SOUTHEASTERN ILLINOIS COLLEGE
COMMUNITY COLLEGE DISTRICT #533
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

This section of Southeastern Illinois College's Financial Statements represents management's discussion and analysis of the College's financial activity during the fiscal year ended June 30, 2018. Since this discussion and analysis is designed to focus on current activities and currently known facts, please read it in conjunction with the basic financial statements (pages 15-17) and the footnotes (pages 18-56). Responsibility for the completeness and fairness of this information rests with the College.

Using this Annual Report

These financial statements incorporate data from all the primary governmental and proprietary funds (see pages 15-17) and for financial reporting purposes we are considered a special purpose government engaged in only business-type activities. We focus on economic resources measurement and use the accrual basis of accounting just like a private sector business. The Statement of Net Position is to be considered the statement of financial position for the College showing all assets and liabilities. The Statement of Revenues, Expenses and Changes in Net Position present all transactions and events that affect net position using the economic resources measurement focus. These activities are supported by property taxes, state revenues, tuition and other revenues. This approach is intended to summarize and simplify the user's evaluation of the cost of various College services to students and the public.

For detailed information pertaining to the Foundation (the College's discretely presented component unit), refer to Note 10 Discretely Presented Component Unit beginning on page 53 and the separately issued Foundation financial statements for the year ended June 30, 2018.

Financial Highlights

As a result of implementing GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pension (OPEB), the college is recognizing a liability in FY2018 of \$5,592,175. Also, as a result of implementing GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, the college is recognizing a prior period adjustment in FY2018 of \$2,233,670. Because this liability represents expenses not previously recognized as well as deferred inflow of resources not previously recognized, the beginning Net Position has been restated from \$18,851,488 to \$11,025,643. Refer to Note 1, page 21, Note 7, page 42-49, and Note 8, page 50 for further details. As of June 30, 2018, the College's end of the year total net position increased from \$11,025,643 to \$14,543,093, an increase of \$3,517,450. The increase to net position for the prior year was \$2,179,044. Removing the effect of the GASB prior year adjustments, revenue increased over the prior year by \$2,132,738. This was in large part due to the Hise Museum donation as well as an

increase in state funding and federal grants. Total expenditures increased over the prior year by \$794,332.

Cash and cash equivalents, both restricted and unrestricted, on page 15 of the Statement of Net Position equal \$20,043,615. This was an increase of \$4,202,732 compared to the June 30, 2017 balance of \$15,840,883. The Statement of Cash Flows on page 17 identifies the source and use of cash throughout the year.

The remaining funds (\$459,157) from the Protection, Health, and Safety Bonds issued in 2016 has been exhausted in completion of various projects throughout the year. Those projects included tuck-pointing brick walls on A, B, C, and F buildings, campus security upgrades consisting of door locks and cameras, water tempering valves in buildings A & B, theater curtain and grid repair, and Carmi center HVAC heating and cooling zones.

The new indoor archery center began construction in July 2017. Funds to complete the project totaled \$405,561. SIC is the only college among Division 1 US Collegiate Archery Association teams to provide an indoor range on campus. The facility opened to the public on October 2017.

In May 2018, SIC entered into a \$1,876,000 contract for the construction of the Ella Elizabeth Hise Museum of Regional Art. A donation given by retired Air Force Colonel William C. Hise of \$2,525,000 will be used to construct the museum and provide additional funds for an operational endowment. Completion of the museum is estimated to be in April 2019.

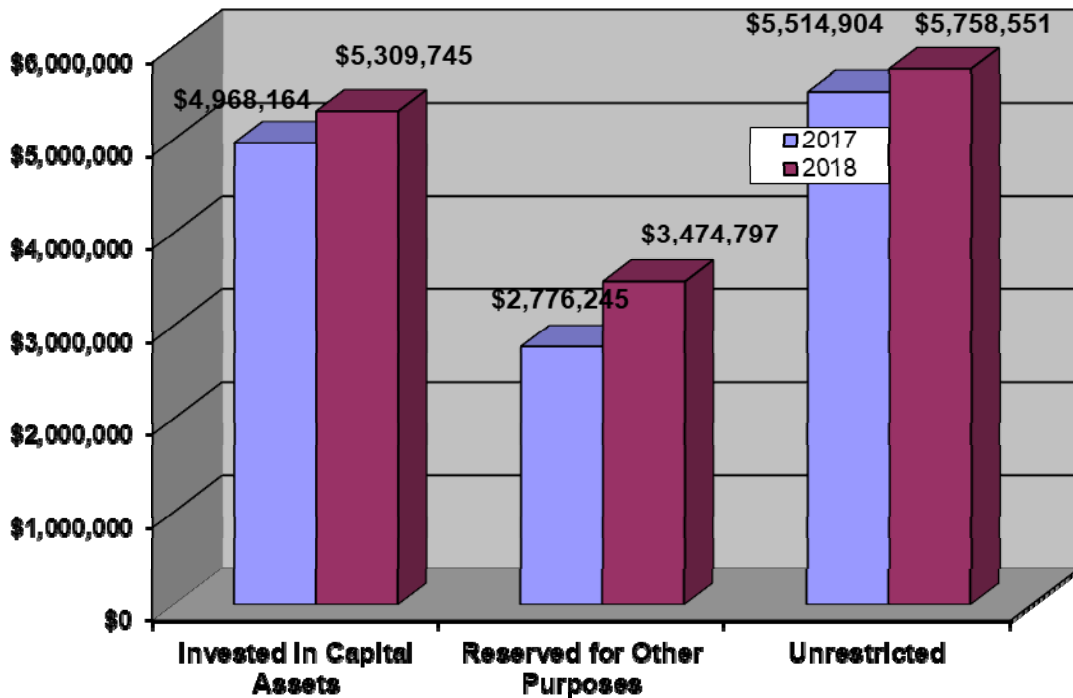
Financial Analysis of the College as a Whole

This schedule is prepared from the College's Statement of Net Position (page 15), which is presented on the accrual basis of accounting whereby assets are capitalized and depreciated.

Analysis of Net Position

Assets	2017	2018
Current		
Current Assets	\$14,406,028	\$25,829,051
Non-current Assets	\$19,162,201	\$13,699,293
Total Assets	\$33,568,229	\$39,528,344
Total Deferred Outflows	\$38,400	\$36,006
Liabilities		
Current Liabilities	\$3,141,035	\$2,816,493
Non-current Liabilities	\$11,372,103	\$16,184,127
Total Liabilities	\$14,513,138	\$19,000,620
Total Deferred Inflows	\$242,003	\$6,020,637
Net Position		
Invested in Capital Assets	\$10,560,339	\$5,309,745
Restricted for Other Purposes	\$2,776,245	\$3,474,797
Unrestricted	\$5,514,904	\$5,758,551
Total Net Position	\$18,851,488	\$14,543,093
Effect of OPEB Liability	(5,592,175)	
Effect of Deferred Property Taxes	(2,233,670)	
Net Position, Restated 7/1/2017	\$11,025,643	

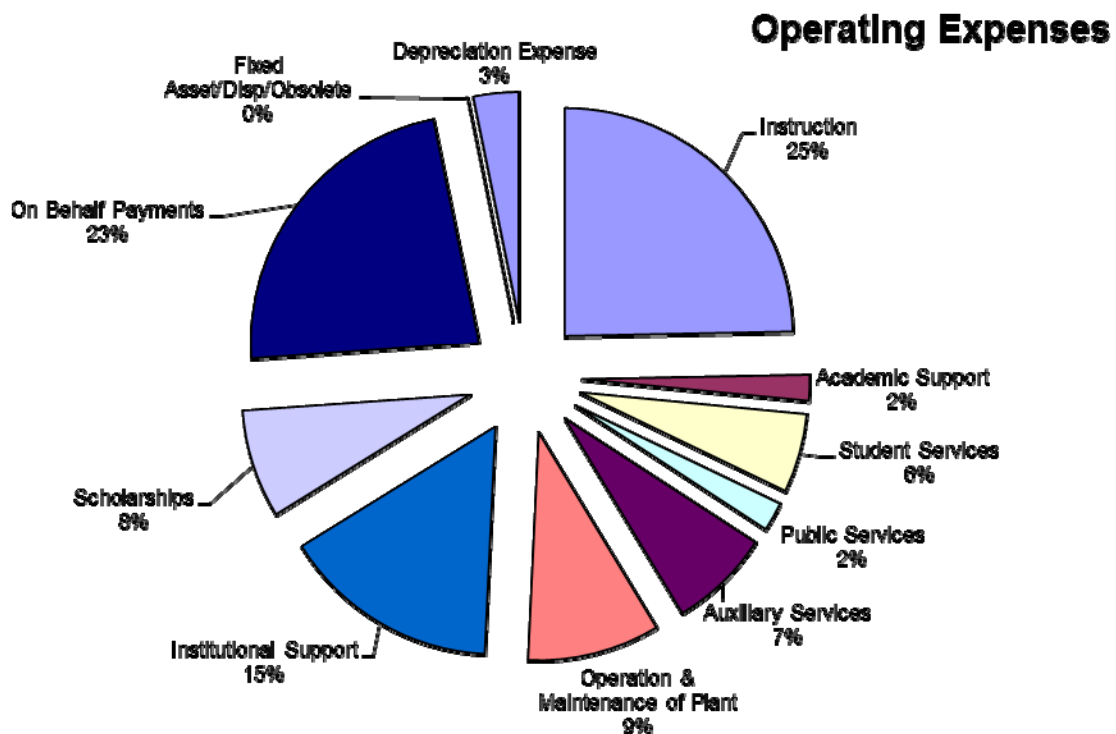
Analysis of Net Position



Operating expenses for the College shown on page 16 for the fiscal year ending June 30, 2018 were \$17,874,986 compared to \$17,080,654 incurred in the previous year.

Operating Expenses:	2017	2018
Instruction	3,635,772	4,412,662
Academic Support	314,471	329,059
Student Services	956,850	1,000,587
Public Services	279,465	366,886
Auxiliary Services	1,367,823	1,283,302
Operation & Maint.of Plant	1,392,679	1,678,395
Institutional Support	2,749,123	2,759,516
Scholarships	1,499,363	1,375,926
Depreciation Expense	553,473	573,540
On Behalf Payments	4,331,635	4,095,113
Total Operating Expenses	17,080,654	17,874,986

The following is a graphic illustration of operating expenses excluding on behalf payments of pension and health insurance - see page 10 and note 6 beginning on page 35:

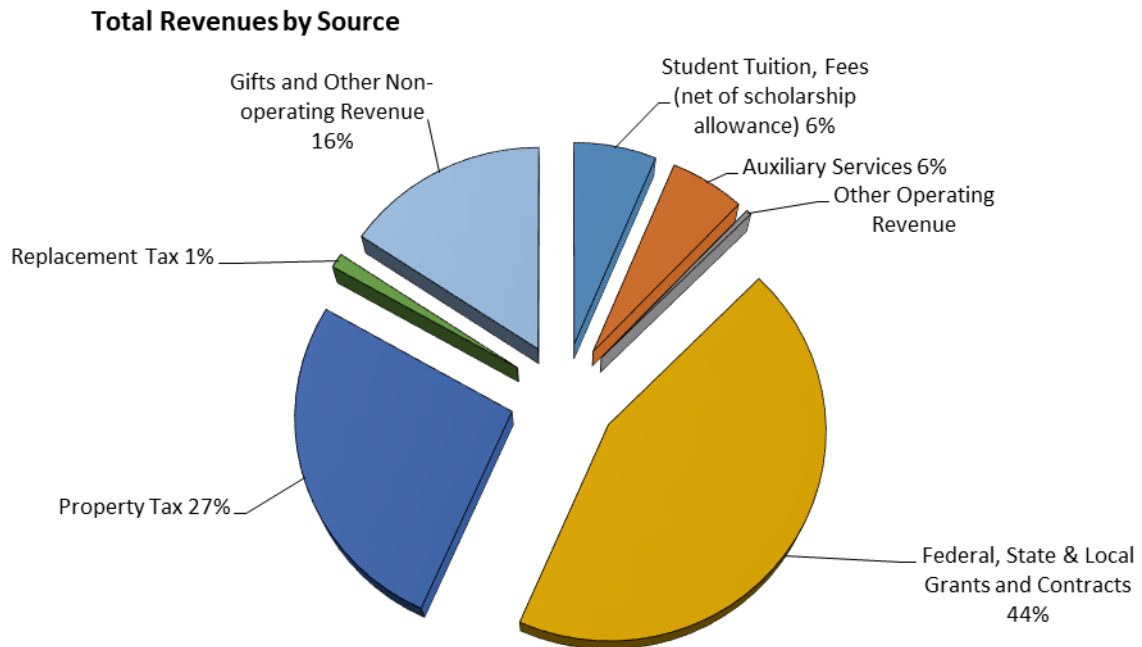


The operating revenues for the year on page 16 were \$2,224,392 compared to \$2,293,072 for FY 2017. Net Non-operating revenues (expenses) were \$19,168,044 compared to \$16,966,626 for FY 2017. On behalf payments of \$4,095,113 is our pensionable and retirement health insurance program contributions recognized as revenue and expense - see note 6 beginning on page 35.

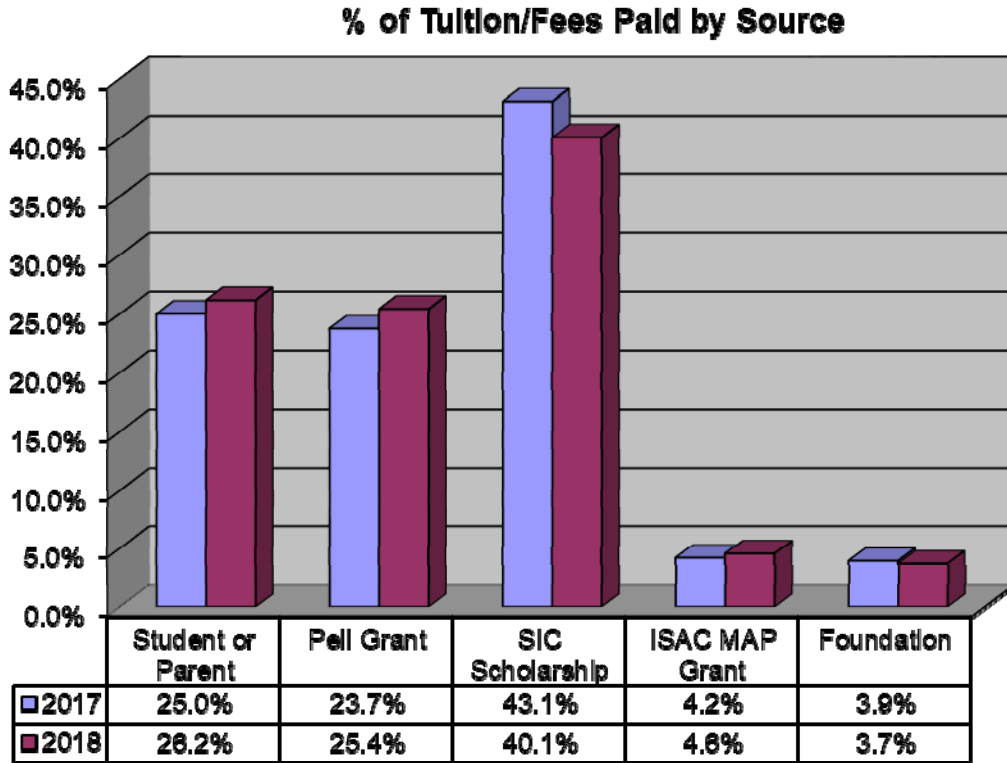
Operating Results

Revenues	2017	2018
Operating Revenues		
Student Tuition, Fees (net of scholarship allowance)	1,053,542	1,125,638
Auxiliary Services	1,201,278	1,027,337
On Behalf Payments	4,331,635	
Other Operating Revenue	38,252	71,417
Total Operating Revenues	6,624,707	2,224,392
Less Operating Expenses	17,080,654	17,874,986
Net Operating Income (Loss)	(10,455,947)	(15,650,594)
Non-operating Revenues		
Federal, State & Local Grants and Contracts	7,589,369	7,822,935
Property Tax	4,449,679	4,518,631
Replacement Tax	239,614	201,250
Interest Income (Expense), Net	(264,377)	(252,555)
Gifts and Other Non-operating Revenue	620,706	2,782,670
On Behalf Payments		4,095,113
Non-operating Revenues, Net	12,634,991	19,168,044
Increase (Decrease) in Net Assets	2,179,044	3,517,450
Net Assets, Beginning of Year	16,672,444	18,851,488
Prior Period Restatement - OPEB Liability		(5,592,175)
Prior Period Adjustment – Deferred Property Taxes		(2,233,670)
Net Assets, End of Year	18,851,488	14,543,093

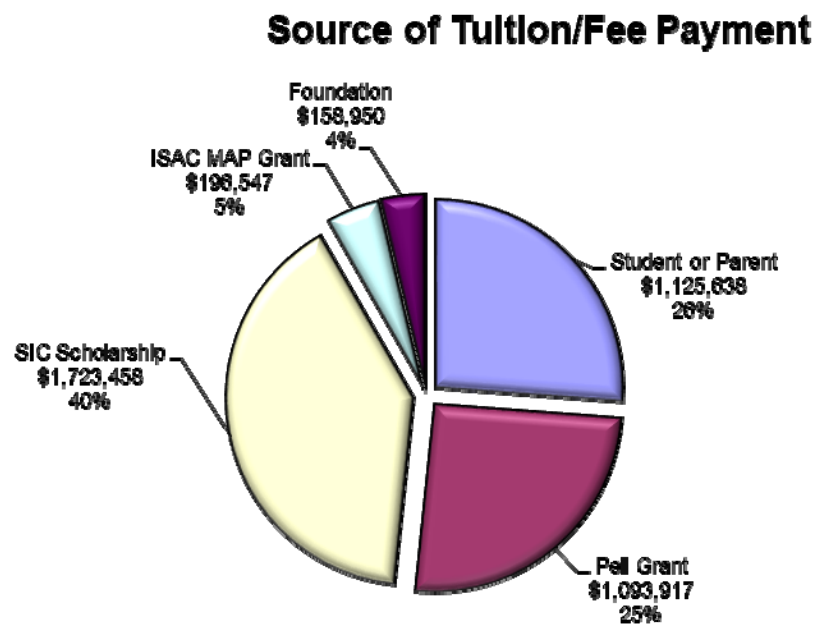
The following is a graphic representation of the source of operating and non-operating revenues excluding on behalf revenue:



The following graph is a comparison of current and prior year of tuition and fee payments by the source of the payment:



Twenty-six percent (26%) of total tuition and fees are paid by students. The remaining seventy-four percent (74%) is paid by student scholarships, Federal or State grants or the Southeastern Illinois College Foundation. The following is a graphic illustration of tuition and fee payment by source for FY2018:



Significant Transactions and Changes in Individual Funds

The operating funds balance, represented by the combination of the Education and the Operations and Maintenance Funds experienced a \$971,754 increase in FY2018. The fund balance increase remains comparable with the FY2017 increase of \$1,006,547 when removing the effects of the \$4,500,000 FY2017 bond proceeds. Revenue from the state government as well as student tuition and fees saw a rise. Expenditures also saw a similar increase. Individually, the education fund balance increased \$938,107 and the operation and maintenance fund increased \$33,647.

The Liability, Protection and Settlement Fund balance increased \$90,736 in FY2018. The fund ends with a new reserve balance of \$793,438 for future liabilities and preventative risk management. Local property taxes are the source of revenues for this fund and are limited due to minimal growth of property value in the district. Due to potential volatility of the number and/or expense of claims possibly made against the district, this balance provides a reasonable surplus for unforeseen liabilities as well as for risk management initiatives to reduce the likelihood of such expenditures.

The Working Cash Fund balance remained the same at \$3,550,030. There presently is no repayment liability within FY2019.

The Capital Projects Fund balance increased by \$1,861,067 as a result of the donation for the construction of the Hise Museum. These additional funds should be expended upon completion of the museum estimated to be in April 2019.

The Auxiliary Fund balance decreased by \$84,049 in FY2018 to \$1,350,044. Income earned by the college bookstore though still positive, saw a drop of \$40,342. The FY2018 plans to improve child study center losses did have positive results by reducing the previous year's loss by \$35,884. Current plans for FY2019 are to increase fees in an effort to minimize any future losses. The SIC business office is continuing to monitor the billing and receivable functions of the center.

The Restricted Purposes fund decreased by \$(427,274) in FY2018. This decrease was a result of the use of funds from the 2010A bond fund for construction and repairs at the SIC Carmi Center, construction of the Archery Building, installation of the new chiller for E & F Buildings, and required matching funds for construction of the Coal Mine Training Center.

Beginning in FY 2012 the Southeastern Illinois College Foundation was considered a component unit of Southeastern Illinois College as defined on page 18 and 19 of the notes to the financial statements. The Foundation's financial information is discretely presented on pages 15 and 16. The Total Net Position of the foundation at the end of FY2018 was \$4,200,188 compared to FY2017 of \$4,321,200, a decrease of \$121,012. See Note 10 starting on page 53 for further details.

BASIC FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF NET POSITION
JUNE 30, 2018**

	Southeastern Illinois College	Component Unit Southeastern Illinois College Foundation
ASSETS		
Current Assets		
Cash and cash equivalents - unrestricted	\$ 12,226,507	\$ 371,010
Restricted cash and cash equivalents	7,817,108	-
Receivables -		
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-
Outside agencies	494,153	-
Fees, Child Study Center, net of allowance for doubtful accounts of \$22,287	31,224	-
Southeastern Illinois College Foundation	1,521	-
Property taxes	4,921,600	-
Other	-	1,455
Inventories	234,203	-
Prepaid expenses	13,621	-
Unconditional promises to give, restricted for scholarships	-	3,001
Total Current Assets	<u>25,829,051</u>	<u>375,466</u>
Non-Current Assets		
Long-term investments	-	3,758,256
Property held for investment	-	69,500
Capital assets, net	13,699,293	-
Total Non-Current Assets	<u>13,699,293</u>	<u>3,827,756</u>
TOTAL ASSETS	<u>39,528,344</u>	<u>4,203,222</u>
DEFERRED OUTFLOWS OF RESOURCES		
Federal, trust, or grant pension contributions	36,006	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>36,006</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts payable	509,259	6,738
Accrued expenses	953,250	-
Due to student groups	102,834	-
Lease purchase payable	51,150	-
Bonds payable - current portion	1,200,000	-
Total Current Liabilities	<u>2,816,493</u>	<u>6,738</u>
Non-Current Liabilities		
Lease purchase payable	2,625	-
Bonds payable	10,589,327	-
Other post employment benefits	5,592,175	-
Total Non-Current Liabilities	<u>16,184,127</u>	<u>-</u>
TOTAL LIABILITIES	<u>19,000,620</u>	<u>6,738</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred other post employment benefits	870,277	-
Deferred Heritage Festival booth rental fees	8,380	-
Deferred property taxes	4,921,600	-
Deferred tuition	220,380	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>6,020,637</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	5,309,745	-
Restricted for:		
Expendable - capital projects	2,427,406	-
Expendable - debt service	(134,755)	-
Expendable - other	1,182,146	-
Permanently restricted	-	2,696,740
Temporarily restricted	-	1,443,580
Unrestricted	5,758,551	59,868
TOTAL NET POSITION	<u>\$ 14,543,093</u>	<u>\$ 4,200,188</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Southeastern Illinois College</u>	<u>Component Unit Southeastern Illinois College Foundation</u>
REVENUES		
Operating Revenues:		
Student tuition and fees, net of scholarship allowances of \$3,172,872	\$ 1,125,638	\$ -
Donations	-	539,490
Auxiliary enterprises revenue:		
Bookstore	525,329	-
Food service	176,565	-
Child study center fees	178,682	-
Other	146,761	-
Other	71,417	-
Total operating revenues	<u>2,224,392</u>	<u>539,490</u>
EXPENSES		
Operating Expenses:		
Instruction	4,412,662	-
Academic support	329,059	-
Student services	1,000,587	657,372
Public services	366,886	-
Auxiliary services	1,283,302	-
Operation and maintenance of plant	1,678,395	-
Institutional support	2,759,516	-
Scholarships	1,375,926	-
Depreciation	573,540	-
On behalf payments	4,095,113	-
Total operating expenses	<u>17,874,986</u>	<u>657,372</u>
Operating income (loss)	<u>(15,650,594)</u>	<u>(117,882)</u>
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	4,518,631	-
Replacement tax	201,250	-
State grants and contracts	4,837,530	-
Federal grants and contracts	2,985,405	-
Interest income	212,245	-
Interest expense	(464,800)	-
Gifts and other non-operating revenue	2,782,670	-
On behalf payments	4,095,113	-
Unrealized capital gains (losses)	-	(3,127)
Total non-operating revenues (expenses), net	<u>19,168,044</u>	<u>(3,127)</u>
Increase (decrease) in net position	3,517,450	(121,009)
Net Position - beginning of year, restated (see Note 8)	<u>11,025,643</u>	<u>4,321,197</u>
Net Position - end of year	<u>\$ 14,543,093</u>	<u>\$ 4,200,188</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:

Tuition and fees	\$ 1,127,363
Payments to and benefits for employees	(8,100,129)
Payments to suppliers	(3,909,326)
Auxiliary enterprise charges	1,031,573
Sales and services	71,417
Net cash used by operating activities	<u>(9,779,102)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Property taxes	4,523,667
Replacement taxes	201,250
Grants and contracts	9,558,409
Gifts and other non-operating revenue	2,781,348
Net cash provided by noncapital financing activities	<u>17,064,674</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Principal paid on lease purchase	(61,312)
Interest paid on lease purchase	(2,889)
Principal paid on bonds	(5,660,000)
Interest paid on bonds	(638,405)
Proceeds from bonds	4,500,000
Purchase of capital assets	(1,432,479)
Net cash used by capital and related financing activities	<u>(3,295,085)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest income	212,245
Net cash provided by investing activities	<u>212,245</u>

Net increase in cash and cash equivalents 4,202,732

Cash and cash equivalents - beginning of year 15,840,883

Cash and cash equivalents - end of year \$ 20,043,615

RECONCILIATION OF OPERATING LOSS TO NET

CASH USED BY OPERATING ACTIVITIES:

Operating loss \$ (15,650,594)

Adjustments to Reconcile Operating Loss to

Net Cash Used by Operating Activities	
Depreciation expense	573,540
On behalf revenues	4,095,113
Decrease in tuition and fees receivable	3,592
Decrease in Child Study Center fees receivable	2,955
Decrease in inventories	44,274
Increase in prepaid expense	(13,180)
Decrease in federal, trust, or grant pension contributions	2,394
Increase in deferred post employment benefits	870,277
Increase in accounts payable	105,671
Decrease in accrued expenses, excluding accrued interest payable	175,882
Increase in amounts due to student groups	11,560
Increase in deferred Heritage Festival booth rental fees	1,281
Decrease in deferred tuition	(1,867)
Net cash used by operating activities	<u><u>\$ (9,779,102)</u></u>

Cash and cash equivalents - unrestricted \$ 12,226,507

Cash and cash equivalents - restricted 7,817,108

Total cash and cash equivalents \$ 20,043,615

The accompanying notes are an integral part of these financial statements.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: Summary of Significant Accounting Policies

Southeastern Illinois Community College District No. 533 (the College) is organized under the Illinois Public Community College Act with partial funding by the Illinois Community College Board. The College's district encompasses parts of eight counties in Southeastern Illinois. The accounting policies of the College conform to accounting principles generally accepted in the United States of America as applicable to colleges and universities as well as those prescribed by the Illinois Community College Board (ICCB). The College reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Review Boards of Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The following is a summary of the more significant policies.

A. Reporting Entity

The accompanying financial statements include all entities for which the Board of Trustees of the College has financial accountability.

In defining the financial reporting entity, the College has considered whether there are any potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units," and GASB Statement No. 61, "Financial Reporting Entity". The primary criterion for including a potential component unit within the reporting entity is the financial accountability that the elected officials of the primary government have for the component unit, as well as the presence of a financial benefit or burden relationship between the primary government and the component unit.

The criteria used in assessing financial accountability consist of (1) the primary government is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government; and (2) the primary government may be financially accountable if the organization is fiscally dependent.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Concluded)

Fiscal dependency is determined if a component unit possesses one or more of the following characteristics: (1) it is unable to determine its budget without having the primary government approve or modify the budget; (2) it is unable to levy taxes or set rates or charges without approval by the primary government; or (3) it is unable to issue debt without approval of the primary government.

A financial benefit or burden relationship exists between the primary government and the component unit if any one of the following conditions exist: (1) the primary government is legally entitled to or can otherwise access the organization's resources; (2) the primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (3) the primary government is obligated in some manner for the debt of the organization.

Where no financial accountability exists, a legally separate, tax-exempt organization is reported as a component unit if all three of the following criteria are met: (1) the economic resources received or held by the organization are for the direct benefit of the primary government or its constituents; (2) the primary government is entitled to or has the ability to otherwise access a majority of the organization's economic resources; and (3) the economic resources received or held by the organization are significant to the primary government.

Using these criteria, the Southeastern Illinois College Foundation ("Foundation") has been determined to be a legally separate, tax-exempt component unit of the College. The Foundation was organized and operates exclusively for educational and charitable purposes designed to promote the welfare of the College. The board of the Foundation consists of graduates and friends of the College. Although the College does not control the timing or amount of receipts from the Foundation, the majority of the resources, or income thereof, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by or for the benefit of the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. Complete financial statements for the Foundation can be obtained from the Foundation office.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

Non-exchange transactions, in which the College receives value without directly giving equal value in return, include property taxes; federal, state, and local grants; state appropriations; and other contributions. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grants, state appropriations, and other contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when the use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

New Accounting Guidance

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, established new accounting requirements for interest cost incurred before the end of a construction period and is effective for reporting periods beginning after December 15, 2019. The implementation of this standard requires that interest cost incurred before the end of a construction period to be recognized as an expense in the period in which the cost is incurred.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Concluded)

New Accounting Guidance (Concluded)

GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, primary objective is to improve accounting and financial reporting by State and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by non-employer entities (the State of Illinois). The requirements of the Statement are effective for financial statements for periods beginning after June 15, 2017.

The accounting and reporting policies of the College conform to generally accepted accounting principles applicable to government units and Illinois community colleges. The GASB is the accepted standard setting body for establishing accounting and financial reporting principles. These authoritative pronouncements are consistent with the accounting practices prescribed or permitted by the Illinois Community College Board (ICCB), as set forth in the ICCB Fiscal Management Manual. The following is a summary of the more significant policies.

C. Classification of Revenues

Operating revenue includes activities that have the characteristics of exchange transactions such as (1) student tuition and fees and (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as (1) local property taxes, (2) state appropriations, (3) certain federal, state, and local grants and contracts and federal appropriations, and (4) gifts and contributions.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

D. Budgets

Although the College adopts an expanded operational budget, the budget legally required by the Illinois Community College Board contains only a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year.

E. Use of Estimates

The preparation of financial statements in conformity 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.

F. Cash and Cash Equivalents

Cash includes deposits held at banks and small amounts of cash on hand and petty cash funds. Illinois Funds Money Market Fund is considered to be cash equivalent due to their liquidity or short-term nature.

G. Receivable from Outside Agencies

The receivable from outside agencies is made up of amounts due from various governmental agencies. The amounts from the governmental agencies are considered to be 100% collectible.

H. Inventories

Inventories consisting of textbooks, college apparel, food, and miscellaneous school supplies are stated at the lower of average cost or net realizable value.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

I. Capital Assets

Capital assets include property, plant equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed by the straight-line method over the estimated lives as follows:

<u>Type of Property and Equipment</u>	<u>Estimated Useful Life</u>
Land improvements	20 Years
Buildings	50 Years
Equipment	5-15 Years

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The College only has one item that qualifies for reporting in this category. It is the federal, trust, or grant pension contributions paid during the current fiscal year. See Note 6 to the financial statements for additional details.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

J. Deferred Outflows/Inflows of Resources (Concluded)

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The College has only one type of item, unavailable revenue, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. The College reports unavailable revenue of three types: unearned tuition and student fees, Heritage Festival booth rental fees, grants, and tax levies collected in the current fiscal year but applicable to periods occurring after year end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Amortization of Bond Issuance Premium/Discount

The College amortizes bond issuance premiums and discounts by the effective interest method over the period the related bond issue is outstanding. The bond premium/discount is amortized by using the same interest rate as the related bond issue, and the current period amortization is shown as a decrease (for a premium) or increase (for a discount) to current period interest expense.

L. Net Position

Net investment in capital assets – This represents the College’s total investment in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

L. Net Position (Concluded)

Restricted net position – expendable – This includes assets/resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties, reduced by any liabilities and deferred inflows of resources related to those assets. Sources of restricted revenue include federal, state, and private grants and contracts. Externally restricted funds may be utilized only in accordance with the purpose established by the source of such funds and are in contrast with unrestricted funds over which the Board of Trustees retains full control to use in achieving any of its institutional purposes. When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted net position – This represents assets/resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the Board of Trustees to meet current expenses for any lawful purpose.

M. Insurance Coverage

Significant losses are covered by commercial insurance for all major programs: property, liability, and workman's compensation. During the year ended June 30, 2018, there were no significant reductions in coverage. Also, there have been no settlement amounts exceeding insurance coverage in the past three years.

N. Account Groups

The College maintains a General Long-Term Debt Account Group and General Fixed Asset Account Group to track the balances of debt to be paid from the debt service fund and fixed assets acquired by governmental funds, respectively. As these are not funds, they have been excluded from the Combined Balance Sheet - All Fund Types, but their balances are included in the Statement of Net Position.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan net position of the State Universities Retirement System (SURS or the System) and additions to/deductions from SURS' plan net position has been determined on the same basis as they are reported by SURS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the non-employer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the non-employer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a non-employer contributing entity. Participating employers are considered employer contributing entities.

P. Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state or nongovernmental programs, are recorded as nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Concluded)

Q. Federal Financial Assistance Programs

The College participates in federally funded PELL Grants, SEOG Grants, Federal Work-Study, and Federal Family Education Loan Programs. Federal programs are audited in accordance with the Title 2 *U.S Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audit of States, Local Governments and Non-Profit Organizations*, and the *Compliance Supplement*.

R. Fund Balance Policy

The College maintains a fund balance policy to assure sufficient fiscal resources are available in the event of occurrences that could adversely affect the College's cash flow, responsibilities, and services. The general operating fund balance should be at a minimum 30% of the annual operating budget expenditures or the average of the previous three operating budget expenditures. All other funds, restricted or unrestricted, will be maintained in compliance with federal, state, and local laws and/or policies.

S. Date of Management's Review

The College has evaluated subsequent events through October 12, 2018, the date which the financial statements were available to be issued.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2: Cash and Cash Equivalents

At June 30, 2018, the carrying amount of the College's deposits at financial institutions was \$20,037,086, which does not include \$6,529 cash on hand and petty cash funds held at the College. The bank balance was \$20,213,019.

<u>Institution</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Banterra Bank Group	\$ 7,610,333	\$ 7,786,265
<u>Investment Pool</u>		
Illinois Funds Money Market Fund		
U.S. Bank	12,426,753	12,426,754
	<u>\$ 20,037,086</u>	<u>\$ 20,213,019</u>

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, 2018, \$7,786,265 of the College's bank balance of \$20,213,019 was exposed to custodial credit risk as follows:

Collateralized by securities held by the pledging financial institution's agent in the College's name	<u>\$7,786,265</u>
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The Illinois Funds Money Market Fund is a money market fund created in 1975 by the Illinois General Assembly. Its primary purpose is to provide custodians of public funds with an alternative investment vehicle which enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 105% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2: Cash and Cash Equivalents (Concluded)

The individual participants maintain separate investment accounts representing a proportionate share of the pool of assets and its respective collateral; therefore no collateral is identified with each individual participant's account. Given the nature of the Illinois Funds Money Market Fund, the carrying value approximates market value.

NOTE 3: Changes in Capital Assets

The following is a schedule of the College's investment in capital assets. The investment in capital assets is determined by reducing historical cost by accumulated depreciation.

	Balance 07-01-17	Additions	Deletions	Balance 06-30-18
Capital assets not being depreciated:				
Land	\$ 266,405	\$ -	\$ -	\$ 266,405
Construction in progress	795,494	199,586	879,019	116,061
	<u>1,061,899</u>	<u>199,586</u>	<u>879,019</u>	<u>382,466</u>
Other capital assets:				
Land improvements	1,200,645	90,340	-	1,290,985
Buildings	16,994,101	1,962,914	-	18,957,015
Equipment	<u>2,364,239</u>	<u>58,657</u>	<u>-</u>	<u>2,422,896</u>
Total other capital assets at historical costs	<u>20,558,985</u>	<u>2,111,911</u>	<u>-</u>	<u>22,670,896</u>
Total capital assets at historical cost	<u>\$ 21,620,884</u>	<u>\$ 2,311,497</u>	<u>\$ 879,019</u>	<u>\$ 23,053,362</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3: Changes in Capital Assets (Concluded)

Less Accumulated Depreciation:

Land improvements	\$ 1,041,223	\$ 7,322	\$ -	\$ 1,048,545
Buildings	6,278,209	371,186	-	6,649,395
Equipment	1,461,098	195,032	-	1,656,128
	<u>8,780,530</u>	<u>\$ 573,540</u>	<u>\$ -</u>	<u>9,354,069</u>
Capital Assets, Net	<u>\$ 12,840,354</u>			<u>\$ 13,699,293</u>

NOTE 4: Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the College for the year ended June 30, 2018:

Bond payable at July 1, 2017	\$ 12,958,328
Bonds retired	(5,660,000)
Bonds issued	4,500,000
Bond premium amortization	(9,001)
Bond payable at June 30, 2018	<u>\$ 11,789,327</u>
Lease purchases payable at July 1, 2017	\$ 115,087
Leases issued	-
Lease principal paid	(61,312)
Lease purchases payable at June 30, 2018	<u>\$ 53,775</u>

The following is a description of the bond issues and the debt service requirement to maturity:

August 1, 2010 General Obligation Bonds, Series 2010A
Maturity Date – December 1, 2019
Total issue \$2,500,000
Interest rate 5.25% - 5.5%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 400,000	\$ 52,738	\$ 452,738
2020	795,000	20,869	815,869
	<u>\$ 1,195,000</u>	<u>\$ 73,607</u>	<u>\$ 1,268,607</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

August 1, 2010 General Obligation Bonds, Series 2010B
Maturity Date – December 1, 2023
Total issue \$3,405,000
Interest rate 3.75% - 5.5%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 134,070	\$ 134,070
2020	-	134,070	134,070
2021	830,000	118,508	948,508
2022	865,000	86,078	951,078
2023	900,000	51,210	951,210
2024	810,000	16,605	826,605
	<u>\$ 3,405,000</u>	<u>\$ 540,541</u>	<u>\$ 3,945,541</u>

September 1, 2012 General Obligation Refunding Community College Bonds,
Series 2012
Maturity Date – October 1, 2018
Total issue \$2,000,000
Interest rate 2.00% - 2.50%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 270,000	\$ 2,700	\$ 272,700
	<u>\$ 270,000</u>	<u>\$ 2,700</u>	<u>\$ 272,700</u>

February 19, 2016 - General Obligation Bonds, Series 2016A
Maturity Date – December 1, 2019
Total Issue \$1,690,000
Interest Rate 2.65%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 530,000	\$ 13,648	\$ 543,648
2020	250,000	3,312	253,312
	<u>\$ 780,000</u>	<u>\$ 16,960</u>	<u>\$ 796,960</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

February 19, 2016 - General Obligation Bonds, Series 2016B

Maturity Date – December 1, 2022

Total Issue \$1,630,000

Interest Rate 2.45%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 39,935	\$ 39,935
2020	205,000	37,424	242,424
2021	465,000	29,216	494,216
2022	475,000	17,701	492,701
2023	485,000	5,941	490,941
	<u>\$ 1,630,000</u>	<u>\$ 130,217</u>	<u>\$ 1,760,217</u>

June 1, 2017 – Alternate Revenue Bonds, Series 2017A

Maturity Date – December 1, 2026

Total Issue \$4,500,000

Interest Rate 3.875% - 4.25%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 243,183	\$ 243,183
2020	-	183,150	183,150
2021	-	183,150	183,150
2022	-	183,150	183,150
2023	-	183,150	183,150
2024-2027	4,500,000	471,281	4,971,281
	<u>\$ 4,500,000</u>	<u>\$ 1,447,064</u>	<u>\$ 5,947,064</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

IBM Backup Server lease purchase agreement with IBM LLC

Dated January 1, 2014

Maturity Date – December 1, 2018

Lease amount - \$71,263

Lease term – 60 months

Interest at 3.21%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 7,650	\$ 72	\$ 7,722
	<u>\$ 7,650</u>	<u>\$ 72</u>	<u>\$ 7,722</u>

Wireless Network Upgrades lease purchase agreement with Peoples National Bank

Dated October 1, 2014

Maturity Date – October 1, 2018

Lease amount - \$63,000

Lease term – 4 years

Interest at 2.98%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 16,461	\$ 497	\$ 16,958
	<u>\$ 16,461</u>	<u>\$ 497</u>	<u>\$ 16,958</u>

Tri State Business Copiers lease purchase agreement with Peoples National Bank

Dated July 31, 2014

Maturity Date – July 31, 2019

Lease amount - \$125,895

Lease term – 60 months

Interest at 2.98%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 26,654	\$ 508	\$ 27,162
2020	2,625	6	2,631
	<u>\$ 29,279</u>	<u>\$ 514</u>	<u>\$ 29,793</u>

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4: Changes in Long-Term Debt (Concluded)

At June 30, 2018, the College's future cash flow requirements for retirement of bond principal and interest obligations and other long-term debt obligations by fiscal year were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,251,150	\$ 487,352	\$ 1,738,502
2020	1,252,625	378,831	1,631,089
2021	1,295,000	330,874	1,625,874
2022	1,340,000	286,929	1,626,929
2023	1,385,000	240,301	1,625,301
2024 – 2027	5,310,000	487,886	5,797,886
	<u>\$ 11,833,775</u>	<u>\$ 2,212,173</u>	<u>\$ 14,045,581</u>

Included in long-term debt payable, but not included in the above schedule of future cash flow requirements, is \$9,327 of unamortized bond issuance premium.

NOTE 5: Property Taxes

The 2017 property tax extension has been deferred to comply with Government Accounting Standards Board Statement No. 3 since it was levied to finance activities of the 2017/2018 academic year. In accordance with these guidelines, property tax revenue is to be recognized in the period the levy is intended to finance.

The College must file its tax levy ordinance by the last Tuesday in December of each year. The College's property tax is levied each year on all taxable real property located within the District. These taxes attach an enforceable lien on real property as of January 1 and are payable in two installments; due dates vary by county. The College receives significant property tax receipts from July through November.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5: Property Taxes (Concluded)

The following are the tax rates permitted and the actual rates levied per \$100 of assessed valuation.

	Maximum Rate	Actual Rate	
		2017 Levy Payable 2018	2016 Levy Payable 2017
Education	.28000	0.27784	0.28000
Operations and Maintenance	.10000	0.09922	0.10000
Tort Immunity	Unlimited	0.15338	0.15066
Audit	.00500	0.00500	0.00500
Social Security	Unlimited	0.01512	0.01655
Bond and Interest	Unlimited	0.31315	0.26138
		<u>0.86371</u>	<u>0.81359</u>

NOTE 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Southeastern Illinois Community College District No. 533 contributes to the State Universities Retirement System of Illinois (SURS), a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (the State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 21, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is considered a component unit of the State of Illinois' financial reporting entity and is included in the state's financial reports as a pension trust fund. SURS is governed by Chapter 40, Act 5, Article 15 of the *Illinois Compiled Statutes*. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier 1 refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed 6 months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2017 can be found in the System's comprehensive annual financial report (CAFR) Notes to the Financial Statements.

Contributions

The State of Illinois is primarily responsible for funding the System on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members of the System to reach 90% of the total Actuarial Accrued Liability by the end of Fiscal Year 2045. Employer contributions from "trust, federal, and other funds" are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer normal cost for fiscal year 2017 and 2018 respectively, was 12.53% and 12.46% of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.0% of their annual covered salary. The contribution requirements of plan members and employers are established and may be amended by the Illinois General Assembly.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

General Information about the Pension Plan (Concluded)

Contributions (Concluded)

Participating employers make contributions toward separately financed specific liabilities under Section 15-139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of “affected annuitants” or specific return to work annuitants) and Section 15-155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period).

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Net Pension Liability

The new pension liability (NPL) was measured as of June 30, 2017. At June 30, 2017, SURS reported a net pension liability (NPL) of \$25,481,105,995.

Employer Proportionate Share of Net Pension Liability

The amount of the proportionate share of the net pension liability to be recognized for Southeastern Illinois Community College District No. 533 is \$0. The proportionate share of the State’s net pension liability associated with Southeastern Illinois Community College District No. 533 is \$38,298,102 or 0.1503%. This amount should not be recognized in the financial statement. The net pension liability and total pension liability as of June 30, 2017 was determined based on the June 30, 2016 actuarial valuation rolled forward. The basis of allocation was used in the proportionate share of net pension liability is the actual reported pensionable contributions made to SURS during fiscal year 2017.

Pension Expense

At June 30, 2017 SURS reported a collective net pension expense of \$2,412,918,129.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Employer Proportionate Share of Pension Expense

The employer proportionate share of collective pension expense should be recognized similarly to on-behalf payments as both revenue and matching expenditure in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable contributions made to SURS during fiscal year 2017. As a result, Southeastern Illinois Community College District No. 533 recognized on-behalf revenue and pension expense of \$3,626,616 for the fiscal year ended June 30, 2018.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Deferred outflows of resources are the consumption of net position by the system that is applicable to future reporting periods.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 139,193,227	\$ 1,170,771
Changes in assumption	205,004,315	259,657,577
Net differences between projected and actual earnings on pension plan investments	94,620,827	-
Total	<u>\$ 438,818,369</u>	<u>\$ 260,828,348</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expense

<u>Year Ending June 30</u>	<u>Net Deferred Outflows of Resources</u>
2018	\$ 55,589,850
2019	187,874,276
2020	90,475,551
2021	(155,949,656)
2022	-
Thereafter	-
Total	<u>\$ 177,990,021</u>

Employer Deferral of Fiscal Year 2018 Pension Expense

Employer paid \$36,006 in federal, trust or grant contributions for the fiscal year ended June 30, 2018. These contributions were made subsequent to the pension liability measurement date of June 30, 2017 and are recognized as Deferred Outflows of Resources as of June 30, 2018.

Assumptions and Other Inputs

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period June 30, 2010 – 2014. The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.75 to 15.00 percent, including inflation
Investment rate of return	7.25 percent beginning with the actuarial valuation as of June 30, 2014

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Assumptions and Other Inputs (Continued)

Actuarial Assumptions (Concluded)

Mortality rates were based on the RP2014 Combined Mortality Table with projected generational mortality and a separate morality assumption for disabled participants.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultant(s) and actuary(s). For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2017, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	23%	6.08%
Private Equity	6%	8.73%
Non-U.S. Equity	19%	7.34%
Global Equity	8%	6.85%
Fixed Income	19%	1.38%
Treasury-Inflation Protected Securities	4%	1.17%
Emerging Market Debt	3%	4.14%
Real Estate REITS	4%	5.75%
Direct Real Estate	6%	4.62%
Commodities	2%	4.23%
Hedged Strategies	5%	3.95%
Opportunity Fund	1%	6.71%
Total	100%	5.20%
Inflation		2.75%
Expected Arithmetic Return		7.95%

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Concluded)

Assumptions and Other Inputs (Concluded)

Discount Rate

A single discount rate of 7.09% was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.56% (based on the weekly rate closest to but not later than the measurement date of the 20-Year Bond Buyer Index as published by the Federal Reserve). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under the System's funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2073. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2073, and the municipal bond rate was applied to all benefit payments after that date.

Sensitivity of the System's Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.09%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

1% Decrease	Current Single Discount Rate	1% Increase
6.09%	Assumption 7.09%	8.09%
<hr/> \$30,885,146,279	<hr/> \$25,481,105,995	<hr/> \$20,997,457,586

Additional information regarding the SURS basic financial statements including the Plan Net Position can be found in the SURS comprehensive annual financial report by accessing the website at www.SURS.org.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: Post-Employment Benefits

Plan Description

In addition, Southeastern Illinois Community College District No. 533 contributes to the Community College Health Insurance Security Fund (CCHISF) (also known as the College Insurance Program “CIP”) that was established under the State Employees Group Insurance Act of 1971, as amended, 5 ILCS 375/6.9(f), which became effective July 1, 1999. The CCHISF is a cost-sharing, multiple-employer defined benefit OPEB Trust Fund, which has a special funding situation as described in 40 ILCS 15/1.4. A non-employer (the State) is required by statute to contribute a defined percentage of participant payroll directly to the OPEB plan, which is administered through the trust.

CCHISF has no component units and is not a component unit of any other entity. However, because CCHISF is not legally separate from the State of Illinois, the financials statements of the CCHISF are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing health benefits to retirees, as established under the plan and associated administrative cost.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Benefits Provided

Through the trust the State provides health, dental, vision, and life insurance benefits for retirees and their dependents. Substantially all State employees become eligible for post-employment benefits if they eventually become annuitants of one of the State sponsored pension plans. Health, dental and vision benefits include basic benefits for annuitants and their dependents under the State's self-insurance plan and insurance contracts currently in force. Annuitants may be required to contribute towards health, dental, and vision benefits with the amount based on factors such as date of retirement, years of credited service with the State, whether the annuitant is covered by Medicare, and whether the annuitant has chosen a managed health care plan. Annuitants who retired prior to January 1, 1998, and who are vested in the State Employees' Retirement System do not contribute towards health, dental, and vision benefits. For annuitants who retire on or after January 1, 1998, the annuitant's contribution amount is reduced five percent for each year of credited service with the State allowing those annuitants with twenty or more years of credited service to not have to contribute towards health, dental, and vision benefits. Annuitants also receive life insurance coverage equal to the annual salary of the last day of employment until age 60, at which time the benefit becomes \$5,000.

The State pays for a portion of the employer costs for the benefits provided. The total cost of the State's portion of the health, dental, vision, and life insurance benefits of all members, including post-employment health, dental, vision, and life insurance benefits, is recognized as an expenditure by the State in the Illinois Comprehensive Annual Financial Report. The State finances the costs on a pay-as-you-go basis. The total costs incurred for health, dental, vision, and life insurance benefits are not separated by department or component unit for annuitants and their dependents nor active employees and the dependents.

A summary of post-employment benefit provision, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department of Central Management Services, may be obtained by writing to the Department of Central Management Services, Stratton Office Building, 401 South Spring Street, Springfield, IL 62706.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.10) requires every active contributor of the State Universities Retirement System (SURS), who is a full-time employee of a community college district or an association of community college boards, to make contributions to the plan at the rate of 0.5% of salary. The same section of statute requires every community college district or association of community college boards that is an employer under the SURS, to contribute to the plan an amount equal to 0.5% of the salary paid to its full-time employees who participate in the plan. The State Pension Funds Continuing Appropriation Act (40 ILCS15/1.4) requires the State to make an annual appropriation to the fund in an amount certified by the SURS Board of Trustees. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.9) requires the Director of the Department to determine the rates and premiums for annuitants and dependent beneficiaries and establish the cost-sharing parameter, as well as funding. At the option of the board of trustees, the college districts may pay all or part of the balance of the cost of coverage for retirees from the district. Administrative costs are paid by the CCHISF. At June 30, 2018, the College's policy was not to subsidize health insurance premiums of their retirees.

Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEBs amounts for the OPEB benefits provided to members through the CCHISF plan. During fiscal year 2018 the College recognized OPEB contributions of \$26,604.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Actuarial Assumptions (Continued)

Inflation	2.75%
Salary increases	Depends on service and ranges from 10.00% at 1 year of service to 3.75% at 34 or more years of service. Salary increase includes a 3.75% wage inflation assumption
Investment rate of return	0%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.52% is added to non-Medicare costs on and after 2020 to account for the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2014.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Actuarial Assumptions (Concluded)

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the CIP fund is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The increase in the single discount rate from 2.85% to 3.56% caused the College's total OPEB liability to decrease by approximately \$454,988 from 2016 to 2017.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of the future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of the benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

During the plan year ending June 30, 2017, the collective trust earned \$24,000 in interest and due to the significant benefit payable, the trust net assets at June 30, 2017 of the collective trust is a negative (deficit) balance of \$50,818,000. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the long-term expected rate of return assumptions was set to zero.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Sensitivity of the employer's proportionate share of the collective net OPEB liability to changes in the discount rate assumption

The following presents the College's proportionate share of the collective net OPEB liability, as well as what the College's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56 percent) or 1-percentage-point higher (4.56 percent) than the current discount rate:

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
Employer's proportionate share of the collective net OPEB liability	\$ 6,395,554	\$ 5,592,175	\$ 4,899,557

Sensitivity of the employer's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates assumption

The following table shows the College's net OPEB liability as of June 30, 2017, using current trend rates and sensitivity trend rates that are either 1-percentage-point higher or lower. The key trend rates are 8.00% in 2018 decreasing to an ultimate trend rate of 5.02% in 2025, for non-Medicare coverage, and 9.00% in 2018 decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease ^a	Healthcare Cost Trend Rates	1% Increase ^b
Employer's proportionate share of the collective net OPEB liability	\$ 4,639,276	\$ 5,592,175	\$ 6,971,132

^a One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate rate of 4.02% in 2025 for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.

^b One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.02% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: Post-Employment Benefits (Continued)

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to OPEB*

The collective net OPEB liability was measured as of June 30, 2017. At June 30, 2017, the CCHISF reported a net OPEB liability of \$1,823,636,957.

At June 30, 2018, the College reported a liability for its proportionate share of the net OPEB liability that is reflected as a reduction for State OPEB support provided to the College. The collective net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the collective net OPEB liability was based on a projection of the College's long-term share of contributions to the OPEB plan relative to the projected contributions of the College, actuarially determined. At June 30, 2017, the College's proportion was \$5,592,175 (.306650%), which was a decrease of .02562% from its proportion measured as of June 30, 2016 of \$6,047,163 (.332270%). The State's support and total are for disclosure purposes only. The amount recognized by the College as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the College were as follow:

Employer's proportionate share of the net OPEB liability	\$ 5,592,175
State's proportionate share of the net OPEB liability associated with the employer	<u>5,518,523</u>
Total	<u>\$ 11,110,698</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Concluded)

For the year ending June 30, 2018, the College recognized OPEB expense and revenue of \$441,893 for support provided on-behalf by the State. At June 30, 2018, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 15,827
Changes of assumptions	-	465,824
Net difference between projected and actual earnings on OPEB plan investments	-	59
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	388,564
Total Deferred Amounts Related to OPEB	\$ -	\$ 870,277

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the College's OPEB expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources
2019	\$ 195,635
2020	195,635
2021	195,635
2022	195,365
2023	87,738
Total	\$ 870,277

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Concluded)

Request for information

CCHISF has no component units and is not a component unit of any other entity. However, because CCGISF is not legally separate from the State of Illinois, the financials statements of the CCHISF are included in the financial statement of the State of Illinois as a pension (and other employee benefit) trust fund. The State of Illinois' Comprehensive Annual Financial Report may be obtained by writing to the State Comptroller's office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

NOTE 8: Restatement and Prior Period Adjustment

The College implemented GASB Statement No. 75 (detailed in Note 1) and consequently recognized deferred outflows of resources, deferred inflows of resources, and net OPEB liability in the current year. Because these OPEB related opening balances reflect OPEB expenses not previously recognized, the beginning net position of the business-type activities on the Statement of Revenues, Expenses, and Changes in Net Position has been restated as follows:

Net Position

Net position – July 1, 2017	\$ 18,851,488
Effect of recognizing OPEB liability	(5,592,175)
Effect of recognizing deferred tax revenue	(2,233,670)
Net position, restated – July 1, 2017	<u>\$ 11,025,643</u>

The College implemented GASB Statement No. 33 (detailed in Note 1) and consequently recognized deferred inflows of resources for tax levies for future years. Because these deferred inflows were not previously adjusted, the beginning net position of the governmental Statement of Net Position has been restated as follows:

Net Position, General fund

Net position - July 1, 2017	\$ 9,902,128
Effect of recognizing deferred tax revenue	(1,034,652)
Net position, restated – July 1, 2017	<u>\$ 8,867,476</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 8: Restatement and Prior Period Adjustment (Continued)

Net Position, Audit fund

Net position - July 1, 2017	\$ 4,981
Effect of recognizing deferred tax revenue	(13,740)
Net position, restated – July 1, 2017	<u>\$ (8,759)</u>

Net Position, Liability, protection and settlement fund

Net position - July 1, 2017	\$ 1,163,692
Effect of recognizing deferred tax revenue	(460,990)
Net position, restated – July 1, 2017	<u>\$ 702,702</u>

Net Position, Debt service fund

Net position - July 1, 2017	\$ 736,592
Effect of recognizing deferred tax revenue	(724,288)
Net position, restated – July 1, 2017	<u>\$ 12,304</u>

NOTE 9: Commitments

Federal & State Grants

The College has received a number of Federal and State grants for specific purposes which are subject to review and audit by grantor agencies. Such audits may result in requests for reimbursement to granting agencies for expenditures disallowed under the terms of the grants. Based on prior experience, College management believes that such disallowances, if any, will not be material.

Construction in Progress

The College is currently in the midst of constructing the Hise Museum. The estimated cost of the museum is \$1,876,000. Total costs incurred as of June 30, 2018 were \$196,762.

The College is currently in the midst of upgrading the Water Treatment Plant. The estimated cost of the upgrade is \$22,875. Total costs incurred as of June 30, 2018 were \$2,824.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 9: Commitments (Concluded)

Phone Lease

Effective April 3, 2013, the College entered into a lease agreement with CTS Technology Solutions, Inc. for a phone system. The lease is for five years at \$2,288 per month for equipment and maintenance. Effective August 1, 2018, the College extended their lease with CTS Technology Solutions, Inc. The new lease is for five years at \$2,073 per month for equipment and maintenance. Lease expense for the year ended June 30, 2018 was \$27,623.

<u>Fiscal Year</u>	<u>Lease Payment Due</u>
2019	\$ 24,876
2020	24,876
2021	24,876
2022	24,876
2023	2,073
Total	<u>\$ 101,577</u>

Vacation & Sick Pay

As of June 30, 2018, employees had earned but not taken annual vacation and sick pay, which at salary rates in effect at the end of the year, totaled approximately \$375,744. The College has appropriately accrued this liability.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit

The Southeastern Illinois College Foundation (component unit of Southeastern Illinois College) is a not-for-profit charitable organization.

The Foundations' financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-210, *Not-for-Profit Entities*. Under ASC 958-210, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Investment Expenses

Expenses related to investment revenues, including custodial fees and investment advisory fees, amounted to \$28,344 and have been included in student services expenses in the accompanying statement of revenues, expenses, and changes in net position.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10: Discretely Presented Component Unit (Continued)

Investments in Securities

The Foundation invests in equity mutual funds, equity securities, and fixed income securities. Fair values for investments are determined by reference to quoted market prices for similar investments, yield curves, and other relevant information. There were no changes in valuation techniques in the year ended June 30, 2018. The Foundation recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended June 30, 2018. Fair value measurements for investments reported at fair value on a recurring basis at June 30, 2018 were determined based on:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
<u>Investments</u>	
Mutual funds	\$ 1,743,743
Stocks, options, & ETFs	1,323,944
Preferred/fixed rate cap sec	245,790
Unit investment trusts	134,300
Fixed income securities	310,479
	<u>\$ 3,758,256</u>

Donor-Designated Endowment Funds

The Foundation's endowment consists of funds established for a variety of purposes. Its endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions. Funds designated by the Board of Trustees to function as endowments are voluntary and may be reversed by the governing board at any time. Accordingly, they are reported as part of the unrestricted class of net assets.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit (Continued)

Donor-Designated Endowment Funds (Continued)

Absent explicit donor stipulations to the contrary, the Board of Trustees of the Foundation has interpreted the State Prudent Management of Institutional Funds (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation's investment policies.

Endowment net asset composition by type of fund as of June 30, 2018 is as follows:

Endowment Fund Type	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Donor-restricted	\$ -	\$ 1,202,463	\$ 2,696,740	\$ 3,899,203
Board-designated	67,301	-	-	67,301
	<u>\$ 67,301</u>	<u>\$ 1,202,463</u>	<u>\$ 2,696,740</u>	<u>\$ 3,966,504</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit (Continued)

Donor-Designated Endowment Funds (Concluded)

Changes in endowment net assets as of June 30, 2018 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Endowment net assets, July 1, 2017	\$ (69,131)	\$ 1,199,856	\$ 2,624,034	\$ 3,754,759
Contributions	130,110	2,073	50,914	183,097
Investment income	31,266	92,568	21,792	145,626
Realized gain (loss)	70,760	27,521	-	98,281
Unrealized gain (loss)	(3,127)	10,555	-	7,428
Amounts appropriated for expenditures	(92,577)	(130,110)	-	(222,687)
Endowment net assets, June 30, 2018	<u>\$ 67,301</u>	<u>\$ 1,202,463</u>	<u>\$ 2,696,740</u>	<u>\$ 3,966,504</u>

REQUIRED SUPPLEMENTARY INFORMATION

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
RETIREMENT SYSTEM OF ILLINOIS TREND DATA
FOR THE YEAR ENDED JUNE 30, 2018**

SCHEDULE OF SHARE OF NET PENSION LIABILITY	FY 2014	FY 2015	FY 2016	FY 2017
SOUTHEASTERN ILLINOIS COLLEGE				
(a) Proportion Percentage of the Collective Net Pension Liability	0%	0%	0%	0%
(b) Proportion Amount of the Collective Net Pension Liability	\$ -	\$ -	\$ -	\$ -
Portion of Nonemployer Contributing Entities' Total Proportion of				
(c) Collective Net Pension Liability Associated with Employer	38,071,682	40,000,273	43,559,675	38,298,102
Total (b) + (c)	<u>\$ 38,071,682</u>	<u>\$ 40,000,273</u>	<u>\$ 43,559,675</u>	<u>\$ 38,298,102</u>
Employer DB Covered Payroll	\$ 6,397,386	\$ 6,150,675	\$ 6,078,388	\$ 5,322,458
Proportion of Collective Net Pension Liability associated with Employer as a Percentage of DB Covered Payroll	596.79%	650.34%	716.63%	719.56%
SURS Plan Net Position as a Percentage of Total Pension Liability	44.39%	42.37%	39.57%	42.04%

SCHEDULE OF CONTRIBUTIONS	FY 2014	FY 2015	FY 2016	FY 2017
SOUTHEASTERN ILLINOIS COLLEGE				
Federal, Trust, Grant and Other Contribution	\$ 63,025	\$ 58,448	\$ 44,512	\$ 38,400
Contribution in Relation to Required Contribution	63,025	58,448	44,512	38,400
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer Covered Payroll	\$ 556,187	\$ 721,625	\$ 507,698	\$ 448,799
Contributions as a Percentage of Covered Payroll	11.33%	8.10%	8.77%	8.56%

SOUTHEASTERN ILLINOIS COLLEGE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
On-Behalf Payments for Community College Health Insurance Program	\$ 29,702	\$ 30,114	\$ 30,114	\$ 26,604	\$ 25,504

* Note: The System implemented GASB No. 68 in fiscal year 2015. The information above is presented for as many years as available. The Schedule is intended to show information for 10 years.

Fiscal Year 2018 Total DB Contributions: \$ 406,850

Fiscal Year 2018 Total SMP Contributions: \$ 43,570

**SOUTHEASTERN ILLINOIS COLLEGE
HARRISBURG, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

Changes of Benefit Terms.

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2016.

Changes of Assumptions.

In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest, and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 2010 to June 30, 2014 was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015.

- **Mortality Rates:** Change from the RP 2000 Mortality table projected to 2017, sex distinct, to the RP-2014 mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants.
- **Salary Increase:** Change assumption to service-based rates, ranging from 3.75 percent to 15.00 percent based on years of service, with underlying wage inflation of 3.75 percent.
- **Normal Retirement Rates:** Change to retirement rates at ages younger than 60, age 66, and ages 70-79 to reflect observed experiences.
- **Early Retirement Rates:** Change to a slight increase to the rates at ages 55 and 56.
- **Turnover Rates:** Change to produce lower expected turnover for members with less than 10 years of service and higher turnover for members with more than 10 years of service than the currently assumed rates.
- **Disability Rates:** Decrease rates and have separate rates for males and females to reflect observed experience.
- **Dependent Assumption:** Maintain the current assumption on marital status that varies by age and sex and the assumption that males are three years older than their spouses.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
OTHER POST-EMPLOYMENT BENEFIT SYSTEM OF ILLINOIS TREND DATA - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

	2017	2016
Employer's Proportion (percentage) of Collective Net OPEB Liability	0.306650%	0.332270%
Employer's Proportion (amount) of Collective Net OPEB Liability	\$ 5,592,175	\$ 6,047,163
Non-Employer Proportion (amount) of Collective Net OPEB Liability	5,518,517	6,300,629
TOTAL	<u>\$ 11,110,692</u>	<u>\$ 12,347,792</u>
Employer's Covered-Employee Payroll	\$ 448,799	\$ 507,698
Employer's Proportionate Share (amount) of the Collective Net OPEB Liability as a Percentage of the Employer's Covered Payroll	1246.03%	1191.09%
Plan's Fiduciary Net Position as a Percent of Total OPEB Liability	-21.86%	-32.27%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
SCHEDULE OF STATE CONTRIBUTIONS - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

	2017	2016
Statutorily Required Contribution **	\$ 26,604	\$ 30,114
Contributions in Relation to the Employer's Covered-Employee Payroll	5.93%	5.93%
Annual Contribution Deficiency (Excess) **	N/A	N/A

*** Statutorily Required Contributions = Actual Contributions*

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
NOTES TO REQUIRED OPEB SUPPLEMENTARY INFORMATION - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Sponsor's Fiscal year End	June 30, 2018

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on pay-as-you-go basis. Retired members contribute a percentage of premium rates based on service at retirement. The sponsor contributes claims and expenses in excess of retired member contributions. The goal of the policy is to finance current year costs plus margin for incurred but not paid plan costs.
Retirees' Share of Benefit-Related Costs	Healthcare premium rates for members depend on the date of retirement and the years of service earned at retirement. Members who retired before January 1, 1998, are eligible for single coverage at no cost to the member. Members who retire after January 1, 1998, are eligible for single coverage provided they pay a portion of the premium equal to 5 percent for each service under 20 years. Eligible dependents receive coverage provided they pay 100 percent of the required dependent premium. Premiums for plan year 2017 and 2018 are based on actual premiums. Premiums after 2018 were projected based on the same healthcare cost trend rates applied to per capita claim cost but excluding the additional trend rate that estimates the impact of the Excise Tax.
Asset Valuation Method	Not Applicable
Investment Rate of Return	Not Applicable
Inflation	2.75%
Healthcare Cost Trend Rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trends start at 8.00% and 9.00% for non-Medicare cost and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.49% is added to non-Medicare cost on and after 2020 to account for the Excise Tax.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.
Salary Increases	Depends on service ad rages from 15.00% at less than 1 year of service to 3.75% at 34 or more years of service. Salary increases includes a 3.75% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2014, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection

SUPPLEMENTAL INFORMATION

COMBINED FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED BALANCE SHEET - ALL FUND TYPES
JUNE 30, 2018**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMO- RANDOM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	AGENCY	
ASSETS							
Cash and cash equivalents - unrestricted	\$ 11,166,674	\$ -	\$ -	\$ -	\$ 1,059,833	\$ -	\$ 12,226,507
Cash and cash equivalents - restricted	-	5,140,066	53,357	2,520,851	-	102,834	7,817,108
Receivables -							
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-	-	-	-	-	89,114
Outside agencies	150,217	310,214	-	-	33,722	-	494,153
Fees, Child Study Center, net of allowance for doubtful accounts of \$28,883	-	-	-	-	31,224	-	31,224
Southeastern Illinois College Foundation	1,521	-	-	-	-	-	1,521
Property taxes	2,133,006	992,338	1,796,256	-	-	-	4,921,600
Inventories	-	-	-	-	234,203	-	234,203
Prepaid expenses	-	13,621	-	-	-	-	13,621
Property, plant, and equipment (net)	-	-	-	-	59,810	-	59,810
TOTAL ASSETS	\$ 13,540,532	\$ 6,456,239	\$ 1,849,613	\$ 2,520,851	\$ 1,418,792	\$ 102,834	\$ 25,888,861
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 418,848	\$ 93,568	\$ -	\$ 93,445	\$ 12,946	\$ -	\$ 618,807
Accrued expenses	689,686	3,187	188,112	-	18,495	-	899,480
Due to student groups	-	-	-	-	-	102,834	102,834
Lease purchase payable	-	-	-	-	28,927	-	28,927
Total Liabilities	1,108,534	96,755	188,112	93,445	60,368	102,834	1,650,048
Deferred Inflows of Resources							
Deferred Heritage Festival booth rental fees	-	-	-	-	8,380	-	8,380
Deferred property taxes	2,133,006	992,338	1,796,256	-	-	-	4,921,600
Deferred tuition	459,762	-	-	-	-	-	459,762
Total Deferred Inflows of Resources	2,592,768	992,338	1,796,256	-	8,380	-	5,389,742
Fund Balances							
Retained earnings unreserved	-	-	-	-	1,350,044	-	1,350,044
Fund balances -							
Restricted	-	5,367,146	(134,755)	2,427,406	-	-	7,659,797
Unrestricted	9,839,230	-	-	-	-	-	9,839,230
Total Fund Balances	9,839,230	5,367,146	(134,755)	2,427,406	1,350,044	-	18,849,071
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 13,540,532	\$ 6,456,239	\$ 1,849,613	\$ 2,520,851	\$ 1,418,792	\$ 102,834	\$ 25,888,861

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GOVERNMENTAL FUND TYPES				TOTALS (MEMO- RANDOM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
Revenues					
Local governments	\$ 2,302,210	\$ 957,979	\$ 1,459,692	\$ -	\$ 4,719,881
State governments	4,302,790	338,193	-	-	4,640,983
Federal governments	3,212	2,962,218	-	-	2,965,430
Student tuition and fees	4,298,510	-	-	-	4,298,510
Other sources	261,218	99,438	514	2,534,546	2,895,716
Total Direct Revenues	11,167,940	4,357,828	1,460,206	2,534,546	19,520,520
On behalf payments - Community College Health Insurance Program	441,893	-	-	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	-	-	3,653,220
Total Revenues	15,263,053	4,357,828	1,460,206	2,534,546	23,615,633
Expenditures					
Instruction	3,174,000	460,262	-	-	3,634,262
Academic support	336,626	-	-	-	336,626
Student services	725,934	273,870	-	-	999,804
Public services	4,067	359,395	-	-	363,462
Auxiliary services	58,365	3,600	-	-	61,965
Operation and maintenance of plant	1,578,589	294,083	-	-	1,872,672
Institutional support	7,010,393	1,033,160	1,607,265	487,669	10,138,487
Capital outlay	-	-	-	194,577	194,577
Scholarships	1,419,168	2,270,765	-	-	3,689,933
Total Direct Expenditures	14,307,142	4,695,135	1,607,265	682,246	21,291,788
On behalf payments - Community College Health Insurance Program	441,893	-	-	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	-	-	3,653,220
Total Expenditures	18,402,255	4,695,135	1,607,265	682,246	25,386,901
Revenues over (under) expenditures	(3,139,202)	(337,307)	(147,059)	1,852,300	(1,771,268)
Other Financing Sources (Uses)					
Transfers in	365,440	61,173	-	8,767	435,380
Transfers out	(754,484)	(60,304)	-	-	(814,788)
Bond proceeds	4,500,000	-	-	-	4,500,000
Total Other Financing Sources (Uses)	4,110,956	869	-	8,767	4,120,592
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	971,754	(336,438)	(147,059)	1,861,067	2,349,324
Fund Balance, Restated (See Note 8) - July 1, 2017	8,867,476	5,703,584	12,304	566,339	15,149,703
Fund Balance - June 30, 2018	\$ 9,839,230	\$ 5,367,146	\$ (134,755)	\$ 2,427,406	\$ 17,499,027

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GENERAL FUND		SPECIAL REVENUE FUNDS		DEBT SERVICE		CAPITAL PROJECTS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues								
Local governments	\$ 2,299,200	\$ 2,302,210	\$ 951,170	\$ 957,979	\$ 1,445,172	\$ 1,459,692	\$ -	\$ -
State governments	4,315,360	4,302,790	262,475	338,193	-	-	-	-
Federal governments	3,400	3,212	3,822,534	2,962,218	-	-	-	-
Student tuition and fees	4,390,620	4,298,510	-	-	-	-	-	-
Other sources	163,500	261,218	71,697	99,438	1,800	514	1,754,000	2,534,546
Total Direct Revenues	11,172,080	11,167,940	5,107,876	4,357,828	1,446,972	1,460,206	1,754,000	2,534,546
On behalf payments - Comm College Health Insurance Program	-	441,893	-	-	-	-	-	441,893
On behalf payments - State Universities Retirement System	-	3,653,220	-	-	-	-	-	3,653,220
Total Revenues	11,172,080	15,263,053	5,107,876	4,357,828	1,446,972	1,460,206	1,754,000	6,629,659
Expenditures								
Instruction	3,393,423	3,174,000	974,201	460,262	-	-	-	-
Academic support	344,021	336,626	-	-	-	-	-	-
Student services	749,922	725,934	299,774	273,870	-	-	-	-
Public services	8,950	4,067	258,100	359,395	-	-	-	-
Auxiliary services	61,689	58,365	2,700	3,600	-	-	-	-
Operation and maintenance of plant	1,572,910	1,578,589	384,170	294,083	-	-	-	-
Institutional support	8,072,027	7,010,393	1,066,454	1,033,160	1,445,172	1,607,265	557,485	487,669
Capital outlay	-	-	-	-	-	-	-	194,577
Scholarships	1,554,000	1,419,168	2,576,084	2,270,765	-	-	-	-
Total Direct Expenditures	15,756,942	14,307,142	5,561,483	4,695,135	1,445,172	1,607,265	557,485	682,246
On behalf payments - Comm College Health Insurance Program	-	441,893	-	-	-	-	-	441,893
On behalf payments - State Universities Retirement System	-	3,653,220	-	-	-	-	-	3,653,220
Total Expenditures	15,756,942	18,402,255	5,561,483	4,695,135	1,445,172	1,607,265	557,485	4,777,359
Revenues over (under) Expenditures	(4,584,862)	(3,139,202)	(453,607)	(337,307)	1,800	(147,059)	1,196,515	1,852,300
Other Financing Sources (Uses)								
Transfers in	370,650	365,440	61,000	61,173	-	-	9,000	8,767
Transfers out	(787,646)	(754,484)	(88,650)	(60,304)	-	-	-	-
Bond proceeds	-	4,500,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(416,996)	4,110,956	(27,650)	869	-	-	9,000	8,767
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (5,001,858)</u>	<u>971,754</u>	<u>\$ (481,257)</u>	<u>(336,438)</u>	<u>\$ 1,800</u>	<u>(147,059)</u>	<u>\$ 1,205,515</u>	<u>1,861,067</u>
Fund Balance, Restated (See Note 8) - July 1, 2017		8,867,476		5,703,584		12,304		566,339
Fund Balance - June 30, 2018		<u>\$ 9,839,230</u>		<u>\$ 5,367,146</u>		<u>\$ (134,755)</u>		<u>\$ 2,427,406</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	PROPRIETARY FUND TYPE	
	ENTERPRISE	
	AUXILIARY FUND	
	BUDGET	ACTUAL
Operating Revenues		
Auxiliary Fund	\$ 1,198,000	\$ 900,551
Other	196,140	146,761
Total Operating Revenues	<u>1,394,140</u>	<u>1,047,312</u>
Operating Expenses		
Auxiliary Fund		
Salaries	499,982	498,259
Contractual services	69,035	52,887
Supplies and materials	852,134	629,876
Office Equipment	14,400	14,398
Conference and meeting expense	78,748	51,692
Fixed charges	67,036	55,867
Other	4,933	4,286
Scholarships	242,500	215,170
Total Operating Expenses	<u>1,828,768</u>	<u>1,522,435</u>
Operating Income (Loss)	<u>(434,628)</u>	<u>(475,123)</u>
Non-operating Revenues (Expenses)	<u>6,000</u>	<u>11,667</u>
Income (Loss) Before Operating Transfers	(428,628)	(463,456)
Operating Transfers In (Out)	<u>435,646</u>	<u>379,407</u>
Net Income (Loss)	<u>\$ 7,018</u>	(84,049)
Retained Earnings - July 1, 2017		<u>1,434,093</u>
Retained Earnings - June 30, 2018		<u>\$ 1,350,044</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	PROPRIETARY FUND TYPE ENTERPRISE AUXILIARY FUND
CASH FLOWS FROM OPERATING ACTIVITIES:	
Auxiliary enterprise charges	\$ 1,042,440
Grants and contracts	19,975
Payments to suppliers	(746,294)
Payments to employees	(500,485)
Payments for scholarships	(215,170)
Net Cash Used by Operating Activities	<u>(399,534)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Interfund transfers in	383,393
Interfund transfers out	(3,986)
Net Cash Provided by Noncapital Financing Activities	<u>379,407</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal paid on lease purchase	(25,862)
Net Cash Used by Capital and Related Financing Activities	<u>(25,862)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest on cash deposits	11,667
Net Cash Provided by Investing Activities	<u>11,667</u>
Net Increase in Cash and Cash Equivalents	(34,322)
Cash and Cash Equivalents - July 1, 2017	<u>1,094,155</u>
Cash and Cash Equivalents - June 30, 2018	<u><u>\$ 1,059,833</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Loss	\$ (475,123)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation expense	29,448
Decrease in accounts receivable	13,822
Decrease in inventory	44,274
Decrease in accounts payable	(11,010)
Decrease in accrued expenses	(2,226)
Increase in Heritage Festival booth rentals	1,281
Net Cash Used by Operating Activities	<u><u>\$ (399,534)</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:	

COMBINING FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING BALANCE SHEET - GENERAL FUND
JUNE 30, 2018**

	EDUCATION FUND	OPERATIONS AND MAINTENANCE FUND	TOTALS
Assets and Deferred Outflows of Resources			
Assets			
Cash and Cash Equivalents - Unrestricted	\$ 9,042,337	\$ 2,124,337	\$ 11,166,674
Cash and Cash Equivalents - Restricted	-	2,520,851	2,520,851
Receivables -			
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-	89,114
Outside agencies	130,065	20,152	150,217
Southeastern Illinois College Foundation	1,521	-	1,521
Property taxes	1,569,308	563,698	2,133,006
	<u>\$ 10,832,345</u>	<u>\$ 5,229,038</u>	<u>\$ 16,061,383</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 313,355	\$ 105,493	\$ 418,848
Accrued expenses	683,304	6,382	689,686
Total Liabilities	<u>996,659</u>	<u>675,573</u>	<u>1,672,232</u>
Deferred Inflows of Resources			
Deferred property taxes	1,569,308	563,698	2,133,006
Deferred tuition	459,762	-	459,762
Total Deferred Inflows of Resources	<u>2,029,070</u>	<u>563,698</u>	<u>2,592,768</u>
Fund Balances			
Unrestricted	7,806,616	2,032,614	9,839,230
Restricted	-	2,520,851	2,520,851
Total Fund Balances	<u>7,806,616</u>	<u>4,553,465</u>	<u>12,360,081</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,832,345</u>	<u>\$ 5,792,736</u>	<u>\$ 16,625,081</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	EDUCATION FUND	OPERATIONS AND MAINTENANCE FUND	TOTALS
Revenues			
Local governments	\$ 1,646,175	\$ 656,035	\$ 2,302,210
State governments	3,742,365	560,425	4,302,790
Federal governments	3,212	-	3,212
Student tuition and fees	4,298,510	-	4,298,510
Other sources	204,625	56,593	261,218
Total Revenues	9,894,887	1,273,053	11,167,940
On behalf payments - Community College Health Insurance Program	441,893	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	3,653,220
Total On Behalf Payments	4,095,113	-	4,095,113
Total Revenues	13,990,000	1,273,053	15,263,053
Expenditures			
Instruction	3,174,000	-	3,174,000
Academic support	336,626	-	336,626
Student services	725,934	-	725,934
Public services	4,067	-	4,067
Auxiliary services	58,365	-	58,365
Operation and maintenance of plant	-	1,578,589	1,578,589
Institutional support	7,005,481	4,912	7,010,393
Scholarships	1,419,168	-	1,419,168
Total Expenditures	12,723,641	1,583,501	14,307,142
On behalf payments - Community College Health Insurance Program	441,893	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	3,653,220
Total On Behalf Expenditures	4,095,113	-	4,095,113
Total Expenditures	16,818,754	1,583,501	18,402,255
Revenues over (under) Expenditures	(2,828,754)	(310,448)	(3,139,202)
Other Financing Sources (Uses)			
Transfers in	21,345	344,095	365,440
Transfers out	(754,484)	-	(754,484)
Bond proceeds	4,500,000	-	4,500,000
Total Other Financing Sources (Uses)	3,766,861	344,095	4,110,956
Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	938,107	33,647	971,754
Fund Balance, Restated (See Note 8) - July 1, 2017	6,868,509	1,998,967	8,867,476
Fund Balance - June 30, 2018	\$ 7,806,616	\$ 2,032,614	\$ 9,839,230

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
JUNE 30, 2018**

	AUDIT FUND	LIABILITY, PROTECTION, AND SETTLE- MENT FUND	RESTRICTED PURPOSES FUND	WORKING CASH FUND	TOTALS
Assets					
Cash and Cash Equivalents - Restricted	\$ (8,659)	\$ 802,811	\$ 795,884	\$ 3,550,030	\$ 5,140,066
Receivables -					
Outside agencies	-	-	310,214	-	310,214
Property taxes	28,286	964,052	-	-	992,338
Prepaid expenses	-	13,621	-	-	13,621
Total Assets	<u>\$ 19,627</u>	<u>\$ 1,780,484</u>	<u>\$ 1,106,098</u>	<u>\$ 3,550,030</u>	<u>\$ 6,456,239</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 22,980	\$ 70,588	\$ -	\$ 93,568
Accrued expenses	-	14	3,173	-	3,187
Total Liabilities	<u>47,913</u>	<u>22,994</u>	<u>73,761</u>	<u>-</u>	<u>96,755</u>
Deferred Inflows of Resources					
Deferred property taxes	28,286	964,052	-	-	992,338
Total Deferred Inflows of Resources	<u>28,286</u>	<u>964,052</u>	<u>-</u>	<u>-</u>	<u>992,338</u>
Fund Balances					
Restricted	(8,659)	793,438	1,032,337	3,550,030	5,367,146
Total Fund Balances	<u>(8,659)</u>	<u>793,438</u>	<u>1,032,337</u>	<u>3,550,030</u>	<u>5,367,146</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 67,540</u>	<u>\$ 1,780,484</u>	<u>\$ 1,106,098</u>	<u>\$ 3,550,030</u>	<u>\$ 6,456,239</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	AUDIT FUND	LIABILITY, PROTECTION AND SETTLE- MENT FUND	RESTRICTED PURPOSES FUND	WORKING CASH FUND	TOTALS
Revenues					
Local governments	\$ 27,770	\$ 930,209	\$ -	\$ -	\$ 957,979
State governments	-	-	338,193	-	338,193
Federal governments	-	-	2,962,218	-	2,962,218
Other sources	-	8,835	51,644	38,959	99,438
Total Revenues	<u>27,770</u>	<u>939,044</u>	<u>3,352,055</u>	<u>38,959</u>	<u>4,357,828</u>
Expenditures					
Instruction	-	-	460,262	-	460,262
Student services	-	-	273,870	-	273,870
Public services	-	-	359,395	-	359,395
Auxiliary services	-	-	3,600	-	3,600
Operation and maintenance of plant	-	294,083	-	-	294,083
Institutional support	41,670	554,225	437,265	-	1,033,160
Scholarships	-	-	2,270,765	-	2,270,765
Total Expenditures	<u>41,670</u>	<u>848,308</u>	<u>3,805,157</u>	<u>-</u>	<u>4,695,135</u>
Revenues over (under) Expenditures	<u>(13,900)</u>	<u>90,736</u>	<u>(453,102)</u>	<u>38,959</u>	<u>(337,307)</u>
Other Financing Sources (Uses)					
Transfers in	14,000	-	47,173	-	61,173
Transfers out	-	-	(21,345)	(38,959)	(60,304)
Total Other Financing Sources (Uses)	<u>14,000</u>	<u>-</u>	<u>25,828</u>	<u>(38,959)</u>	<u>869</u>
Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	100	90,736	(427,274)	-	(336,438)
Fund Balance, Restated (See Note 8) - July 1, 2017	<u>(8,759)</u>	<u>702,702</u>	<u>1,459,611</u>	<u>3,550,030</u>	<u>5,703,584</u>
Fund Balance - June 30, 2018	<u>\$ (8,659)</u>	<u>\$ 793,438</u>	<u>\$ 1,032,337</u>	<u>\$ 3,550,030</u>	<u>\$ 5,367,146</u>

FINANCIAL DATA

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF VALUATIONS AND TAX EXTENSIONS - UNAUDITED
JUNE 30, 2018**

	2017 LEVY PAYABLE IN 2018		2016 LEVY PAYABLE IN 2017		2015 LEVY PAYABLE IN 2016	
	RATE	EXTENSION	RATE	EXTENSION	RATE	EXTENSION
Fund						
Education	0.27784	\$ 1,577,423	0.28000	\$ 1,538,894	0.27922	\$ 1,531,975
Operations and Maintenance	0.09922	563,317	0.10000	549,605	0.09973	547,181
Tort Immunity	0.15338	870,807	0.15066	828,035	0.14171	777,510
Audit	0.00500	28,387	0.00500	27,480	0.00500	27,433
Social Security	0.01512	85,843	0.01655	90,960	0.01844	101,173
Bond and Interest	0.31315	1,777,894	0.26138	1,436,557	0.26368	1,446,713
	<u>0.86371</u>	<u>\$ 4,903,671</u>	<u>0.81359</u>	<u>\$ 4,471,531</u>	<u>0.80778</u>	<u>\$ 4,431,985</u>
District Valuation		<u>\$ 567,745,086</u>		<u>\$ 549,604,946</u>		<u>\$ 548,662,494</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF LEGAL DEBT MARGIN - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2018**

Assessed Valuation - 2017 Levy	
Gallatin	\$ 63,035,460
Hamilton	7,734,370
Hardin	31,022,800
Johnson	12,257,497
Pope	49,927,452
Saline	258,944,886
White	143,386,276
Williamson	<u>1,436,345</u>
	<u>\$ 567,745,086</u>
 Debt Limit, 2.875% of Assessed Valuation	 \$ 16,322,671
 Less: Total Indebtedness	 <u>11,843,102</u>
 Legal Debt Margin	 <u>\$ 4,479,569</u>

UNIFORM FINANCIAL STATEMENT

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #1
ALL FUNDS SUMMARY
FOR THE YEAR ENDED JUNE 30, 2018**

	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund (Restricted)	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund
Fund Balance, Restated (See Note 8) July 1, 2017	\$6,868,509	\$1,998,967	\$566,339	\$12,304	\$1,434,093	\$1,459,611	\$3,550,030
Revenues:							
Local Tax Revenue	1,545,550	555,410		1,459,692			
All Other Local Revenue	100,625	100,625					
ICCB Grants	3,742,365	560,425				51,662	
All Other State Revenue					72,106	286,531	
Federal Revenue	3,212				19,975	2,962,218	
Student Tuition and Fees	4,298,510						
All Other Revenue	4,704,625	56,593	2,534,546	514	966,898	51,644	38,959
Total Direct Revenue	14,394,887	1,273,053	2,534,546	1,460,206	1,058,979	3,352,055	38,959
State On-Behalf Payments	3,641,870	453,243					
Total Revenues	<u>\$18,036,757</u>	<u>\$1,726,296</u>	<u>\$2,534,546</u>	<u>\$1,460,206</u>	<u>\$1,058,979</u>	<u>\$3,352,055</u>	<u>\$38,959</u>
Expenditures							
Instruction	4,082,490				29,560	460,262	
Academic Support	432,978				14,466		
Student Services	933,717					273,870	
Public Service/Continuing Education	5,231		194,590		11,154	327,021	
Organized Research							
Auxiliary Services	75,071				1,249,288	3,600	
Operations and Maintenance		2,030,426					
Institutional Support	9,010,649	6,318	487,656	1,607,265		452,639	
Scholarships, Grants, Waivers	1,825,375				217,967	2,287,765	
Total Expenditures	<u>16,365,511</u>	<u>2,036,744</u>	<u>682,246</u>	<u>1,607,265</u>	<u>1,522,435</u>	<u>3,805,157</u>	<u>0</u>
Net Transfers	<u>(733,139)</u>	<u>344,095</u>	<u>8,767</u>		<u>379,407</u>	<u>25,828</u>	<u>(38,959)</u>
Fund Balance June 30, 2018	<u>\$7,806,616</u>	<u>\$2,032,614</u>	<u>\$2,427,406</u>	<u>(\$134,755)</u>	<u>\$1,350,044</u>	<u>\$1,032,337</u>	<u>\$3,550,030</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #1
ALL FUNDS SUMMARY
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Audit Fund</u>	<u>Liability, Protection Settlement Fund</u>	<u>Building Bonds Proceeds Fund</u>	<u>PBC * Rental Fund</u>	<u>PBC * Operations and Maintenance Fund</u>	<u>Total</u>
Fund Balance, Restated (See Note 8) July 1, 2017	(\$8,759)	\$702,702				\$16,583,796
Revenues:						
Local Tax Revenue	27,770	930,209				4,518,631
All Other Local Revenue						201,250
ICCB Grants						4,354,452
All Other State Revenue						358,637
Federal Revenue						2,985,405
Student Tuition and Fees						4,298,510
All Other Revenue		8,835				8,362,614
Total Revenue	<u>\$27,770</u>	<u>\$939,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25,079,499</u>
State On-Behalf Payments						\$4,095,113
Total Revenues	<u>\$27,770</u>	<u>\$939,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,174,612</u>
Expenditures						
Instruction						4,572,312
Academic Support						447,444
Student Services						1,207,587
Public Service/Continuing Education						537,996
Organized Research						0
Auxiliary Services						1,327,959
Operations and Maintenance		296,460				2,326,886
Institutional Support	41,670	551,848				12,158,045
Scholarships, Grants, Waivers						4,331,107
Total Expenditures	<u>\$41,670</u>	<u>\$848,308</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,909,336</u>
Net Transfers	<u>14,000</u>					(1)
Fund Balance June 30, 2018	<u>(\$8,659)</u>	<u>\$793,438</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,849,071</u>
* Public Building Commission						

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #2
SUMMARY OF FIXED ASSETS AND DEBT
FOR THE YEAR ENDED JUNE 30, 2018**

	Fixed Asset/Debt Account Groups <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	Fixed Asset/Debt Account Groups <u>June 30, 2018</u>
Fixed Assets				
Sites and Improvements	\$1,460,300	\$75,375		\$1,535,675
Buildings, Additions, and Improvements	17,789,596	1,298,444		19,088,040
Equipment	2,182,777	58,658		2,241,435
Other Fixed Assets	<u>0</u>	<u></u>	<u></u>	<u>0</u>
Accumulated Depreciation	<u>8,681,577</u>	<u>544,091</u>	<u>0</u>	<u>9,225,668</u>
Net Fixed Assets	<u>\$12,751,096</u>	<u>\$888,386</u>	<u>\$0</u>	<u>\$13,639,482</u>
Fixed Debt				
Bonds Payable	\$12,940,000	\$4,500,000	\$5,660,000	\$11,780,000
Other Fixed Liabilities	<u>60,298</u>	<u></u>	<u>6,523</u>	<u>53,775</u>
Total Fixed Liabilities	<u>\$13,000,298</u>	<u>\$4,500,000</u>	<u>\$5,666,523</u>	<u>\$11,833,775</u>
	<u>Outstanding July 1, 2017</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2018</u>
Education Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Operations and Maintenance Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Bond and Interest Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Audit Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Liability, Protection, and Settlement Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
PBC Rental Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
PBC Operations and Maintenance Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #3
OPERATING FUNDS REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Education <u>Fund</u>	Operations and Maintenance <u>Fund</u>	PBC Operations and Maintenance <u>Fund</u>	Total Operating Funds
OPERATING REVENUES BY SOURCE				
Local Government Revenue:				
Local Taxes	\$1,551,403	\$554,073		\$2,105,476
Chargeback Revenue				0
CPPRT	100,625	100,625		201,250
Other				0
TOTAL LOCAL GOVERNMENT	\$1,652,028	\$654,698	\$0	\$2,306,726
State Government:				
ICCB Base Operating Grant	\$989,310			\$989,310
ICCB Equalization Grant	2,460,425	560,425		3,020,850
ICCB Career & Technical Education	130,995			130,995
ICCB Adult Education				0
Other ICCB Grants not listed above	161,635			161,635
Dept. of Corrections				0
Dept. of Veterans Affairs				0
Illinois Student Assistance Commission				0
Other State On-Behalf Payments	3,641,870	453,243		4,095,113
TOTAL STATE GOVERNMENT	\$7,384,235	\$1,013,668	\$0	\$8,397,903
Federal Government:				
Dept. of Education	\$2,890			\$2,890
Dept. of Labor				0
Dept. of Health & Human Services				0
Other	322			322
TOTAL FEDERAL GOVERNMENT	\$3,212	\$0	\$0	\$3,212
Student Tuition and Fees				
Tuition	\$ 3,324,299			\$ 3,324,299
Fees	974,211			974,211
Other Student Assessments				0
TOTAL TUITION AND FEES	\$4,298,510	\$0	\$0	\$4,298,510
Other Sources				
Sales and Service Fees	\$71,417	\$3,665		\$75,082
Facilities Revenue		24,000		24,000
Investment Revenue	101,824	23,153		124,977
Non-Governmental Grants				0
Other	4,531,384	5,775		4,537,159
TOTAL OTHER REVENUE	\$4,704,625	\$56,593	\$0	\$4,761,218
TOTAL REVENUE	\$18,042,610	\$1,724,959	\$0	\$19,767,569
Less: Non-Operating Items *				
Tuition Chargeback Revenue				\$0
Instructional Service Contracts				0
ADJUSTED REVENUE	\$18,042,610	\$1,724,959	\$0	\$19,767,569

* Enter as negative

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #3
OPERATING FUNDS REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Education <u>Fund</u>	Operations and Maintenance <u>Fund</u>	PBC Operations and Maintenance <u>Fund</u>	Total Operating Funds
OPERATING EXPENDITURES				
BY PROGRAM				
Instruction	\$4,082,490			\$4,082,490
Academic Support	432,978			432,978
Student Services	933,717			933,717
Public Service/Continuing Education	5,231			5,231
Organized Research				0
Auxiliary Services	75,071			75,071
Operations and Maintenance		2,030,426		2,030,426
Institutional Support	9,010,649	6,318		9,016,967
Scholarships, Grants, Waivers	1,825,375			1,825,375
TOTAL EXPENDITURES	<u>\$16,365,511</u>	<u>\$2,036,744</u>	<u>\$0</u>	<u>\$18,402,255</u>
Less Non-Operating Items*				
Tuition Chargeback				\$0
Instructional Service Contracts				0
Transfers	731,239	(344,095)		387,144
ADJUSTED EXPENDITURES	<u>\$17,096,750</u>	<u>\$1,692,649</u>	<u>\$0</u>	<u>\$18,789,399</u>
BY OBJECT				
Salaries	\$4,835,104	\$133,677		\$4,968,781
Employee Benefits	618,620			618,620
Contractual Services	474,345	650,585		1,124,930
General Materials and Supplies	632,688	35,314		668,002
Library Materials**				0
Conference and Meeting Expenses	95,386	170		95,556
Fixed Charges	4,576,008	29,757		4,605,765
Utilities		508,166		508,166
Capital Outlay	19,845	194,273		214,118
Other	1,471,645	31,559		1,503,204
SURS Pension On-Behalf Payments	3,248,885	404,335		3,653,220
OPEB On-Behalf Payments	392,985	48,908		441,893
Student Grants & Scholarships**				0
TOTAL EXPENDITURES	<u>\$16,365,511</u>	<u>\$2,036,744</u>	<u>\$0</u>	<u>\$18,402,255</u>
Less Non-Operating Items*				
Tuition Chargeback				\$0
Instructional Service Contracts				0
Transfers	731,239	(344,095)		387,144
ADJUSTED EXPENDITURES	<u>\$17,096,750</u>	<u>\$1,692,649</u>	<u>\$0</u>	<u>\$18,789,399</u>

* Enter as negative

** Non-add line.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #4
RESTRICTED PURPOSES FUND REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Restricted Purposes Fund
REVENUE BY SOURCE:	
TOTAL LOCAL GOVERNMENT	\$0
State Government	
ICCB - Program Improvement Grant	\$14,555
ICCB - Adult Education	37,107
ICCB - (Other , Attach Itemization)	
Dept. of Corrections	
Illinois Student Assistance Commission	
Other (Attach Itemization)	286,531
TOTAL STATE GOVERNMENT	\$338,193
Federal Government	
Dept. of Education	\$2,777,061
Dept. of Labor	167,268
Dept. of Health & Human Services	
Other	17,889
TOTAL FEDERAL GOVERNMENT	\$2,962,218
Other Sources	
Tuition and Fees	
Other	51,644
TOTAL OTHER SOURCES	\$51,644
TOTAL RESTRICTED PURPOSES FUND REVENUES	\$3,352,055
EXPENDITURES BY PROGRAM	
Instruction	\$460,262
Academic Support	
Student Services	273,870
Public Service/Continuing Education	327,021
Organized Research	
Auxiliary Services	3,600
Operations and Maintenance	
Institutional Support	452,639
Scholarships, Grants and Waivers	2,287,765
TOTAL RESTRICTED PURPOSES FUND EXPENDITURES	\$3,805,157
EXPENDITURES BY OBJECT	
Salaries	\$521,844
Employee Benefits	101,344
Contractual Services	70,940
Student Financial Aid	
General Materials and Supplies	195,148
Library Materials*	
Travel & Conference//Meeting Expenses	55,135
Fixed Charges	24,000
Utilities	936
Capital Outlay	548,045
Other	2,287,765
Scholarships, Grants, Waivers*	
TOTAL RESTRICTED PURPOSES FUND EXPENDITURES	\$3,805,157
* Non-add line	

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #5
CURRENT FUNDS * EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2018**

INSTRUCTION

Instructional Programs	\$3,083,368
Other	1,488,944
Total Instruction	<u>\$4,572,312</u>

ACADEMIC SUPPORT

Library Center	\$163,748
Instructional Materials Center	187,344
Educational Media Services	
Academic Computing Support	
Academic Administration and Planning	
Other	96,352
Total Academic Support	<u>\$447,444</u>

STUDENT SERVICES SUPPORT

Admissions and Records	\$39,771
Counseling and Career Services	337,741
Financial Aid Administration	359,382
Other	470,693
Total Student Services Support	<u>\$1,207,587</u>

PUBLIC SERVICE/CONTINUING EDUCATION

Community Education	\$211,801
Customized Training (Instructional)	73,451
Community Services	
Other	58,154
Total Public Service/Continuing Education	<u>\$343,406</u>

ORGANIZED RESEARCH

AUXILIARY SERVICES	<u>\$1,327,959</u>
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OPERATIONS AND MAINTENANCE OF PLANT

Maintenance	\$359,075
Custodial Services	438,042
Grounds	70,360
Campus Security	239,803
Transportation	(3,086)
Utilities	716,765
Administration	47,290
Other	460,043
Total Operations and Maintenance of Plant	<u>\$2,328,292</u>

INSTITUTIONAL SUPPORT

Executive Management	\$266,348
Fiscal Operations	313,157
Community Relations	260,122
Administrative Support Services	68,793
Board of Trustees	22,905
General Institutional	6,497,498
Institutional Research	73,564
Administrative Data Processing	499,376
Other	2,059,955
Total Institutional Support	<u>\$10,061,718</u>

SCHOLARSHIPS, STUDENTS GRANTS, & WAIVERS	<u>\$4,331,107</u>
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TOTAL CURRENT FUNDS EXPENDITURES	<u><u>\$24,619,825</u></u>
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* Current Funds include the Education; Operations and Maintenance; Auxiliary Enterprises; Restricted Purposes; Audit; Liability, Protection, and Settlement; and PBC Operations and Maintenance funds.

CERTIFICATION OF CHARGEBACK REIMBURSEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CERTIFICATION OF CHARGEBACK REIMBURSEMENTS
FOR FISCAL YEAR 2019**

All Fiscal Year 2018 Non-Capital Audited Operating
Expenditures from the Following Funds:

Education Fund	\$ 12,711,431
Operations and Maintenance Fund	1,389,228
Bond and Interest Fund	1,607,265
Restricted Purposes Fund	3,264,928
Audit Fund	41,670
Liability, Protection, and Settlement Fund	848,308
Total Non-Capital Audited Expenditures	<u>19,862,830</u>

Depreciation on Capital Outlay Expenditures (Equipment, Buildings, and Fixed Equipment Paid) from Sources other than State and Federal Funds	<u>476,023</u>
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Total Costs Included	<u>20,338,853</u>
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Total Certified Semester Credit Hours for FY 2018	<u>27,742.0</u>
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Per Capita Cost	<u>733.14</u>
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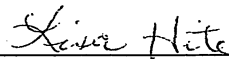
All FY 2018 State and Federal Operating Grants for Noncapital Expenditures	<u>2,700,704</u>
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FY 2018 State and Federal Grants Per Semester Credit Hour	<u>97.35</u>
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District's Average ICCB Grant Rate (Excluding Equalization Grants) for FY 2019	<u>39.07</u>
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District's Student Tuition and Fee Rate Per Semester Credit Hour for FY 2019	<u>126.00</u>
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Chargeback Reimbursement Per Semester Credit Hour	<u><u>\$ 470.72</u></u>
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 10-10-18

Chief Fiscal Officer Date

 10/10/18

Chief Executive Officer Date

**ILLINOIS COMMUNITY COLLEGE BOARD
STATE GRANTS FINANCIAL COMPLIANCE SECTION**



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE REQUIREMENTS FOR
CAREER AND TECHNICAL EDUCATION –
PROGRAM IMPROVEMENT GRANTS AND
ADULT EDUCATION AND FAMILY LITERACY GRANTS**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

Report on the Financial Statements

We have audited the accompanying balance sheets of the Career and Technical Education Improvement and Adult Education and Family Literacy grants of Southeastern Illinois Community College District No. 533 as of June 30, 2018, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended.

Management's Responsibility for the Financial Statements

These financial statements are the responsibility of the College's management. Management's responsibilities include 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the grant policy guidelines of the Illinois Community College Board's *Fiscal Management Manual*. Those standards and guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. Our audit also included a review of compliance with the provisions of laws, regulations, contracts, and grants between Southeastern Illinois Community College District No. 533 and the State of Illinois and Illinois Community College Board (ICCB). We believe that our audit provides a reasonable basis for our opinion, and the College is in compliance with the provisions of laws, contracts, and ICCB policy guidelines for restricted grants.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Career and Technical Education – Program Improvement and Adult Education and Family Literacy grants of Southeastern Illinois Community College District No. 533 at June 30, 2018, and the results of their operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Information

The accompanying balance sheets and statements of revenue and expenditures were prepared for the purpose of complying with the terms of the ICCB grants and are not intended to be a complete presentation of the College's revenue and expenditures in conformity with accounting principles generally accepted in the United States of America.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATE ADULT EDUCATION RESTRICTED FUNDS
BALANCE SHEET
JUNE 30, 2018**

	State Basic	Performance	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE			
General Ledger Overdraft	\$ -	\$ -	\$ -
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATE ADULT EDUCATION RESTRICTED FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	State Basic	Performance	Total
Revenues (6149, 6150)			
State Sources	\$ 5,097	\$ 32,010	\$ 37,107
Total Revenues	5,097	32,010	37,107
Expenditures by Program:			
Instruction	3,997	-	3,997
Total Instructional and Student Services	3,997	-	3,997
Improvement of Instructional Services	447	14,472	14,919
General Administration	653	93	746
Data and Information Services	-	17,445	17,445
Total Program Support	1,100	32,010	33,110
Total Expenditures	5,097	32,010	37,107
Excess of Revenues over (under) Expenditures	\$ -	\$ -	-
Fund Balance - July 1, 2017			-
Fund Balance - June 30, 2018			\$ -

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**ICCB COMPLIANCE STATEMENT FOR ADULT EDUCATION AND FAMILY LITERACY GRANT
EXPENDITURE AMOUNTS AND PERCENTAGES FOR ICCB GRANT FUNDS ONLY
FOR THE YEAR ENDED JUNE 30, 2018**

	AUDITED EXPENDITURE AMOUNT	ACTUAL EXPENDITURE PERCENTAGE
<u>State Basic</u> (FY17 Grant Including Carryover)		
Instruction (45% Minimum Required)	\$ 9,953	62 %
General Administration (15% Maximum Allowed)	\$ -	- %

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CAREER AND TECHNICAL EDUCATION - PROGRAM IMPROVEMENT
BALANCE SHEET
JUNE 30, 2018**

ASSETS

Cash	\$	-
		<hr/>
TOTAL ASSETS	\$	-
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities - Deferred Revenue	\$	-
Fund Balance		-
		<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$	-
		<hr/> <hr/>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CAREER AND TECHNICAL EDUCATION - PROGRAM IMPROVEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

Revenues (6253)	
State Sources	\$ 14,555
Total Revenues	14,555
Expenditures	
Supplies	12,828
Travel	2,789
Total Expenditures	15,617
Excess of Revenues over (under) Expenditures	(1,062)
Fund Balance - July 1, 2017	-
Fund Balance (Deficit) - June 30, 2018	\$ (1,062)

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies

A. General

The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Career and Technical Education – Program Improvement and Adult Education and Family Literacy grant programs. These transactions have been accounted for in the Restricted Purposes Fund of Southeastern Illinois Community College District No. 533.

B. Basis of Accounting

The statements have been prepared on the modified accrual basis. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 2018. Funds obligated for goods prior to June 30 for which the goods are received prior to August 31 are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

C. Fixed Assets

Fixed asset purchases are recorded as capital outlay and are accounted for in the General Fixed Asset Account Group.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
JUNE 30, 2018**

Unrestricted Grants

Base Operating Grants

General operating funds provided to colleges based upon credit enrollment.

Small College Grants

Funds provided to colleges with full-time equivalent enrollments of less than 2,500 students. Intended to help small colleges pay for some of the “fixed costs” of operating a smaller institution.

Equalization Grants

Grants provided to institutions with less than the statewide average local tax dollars available per full-time equivalent student.

Restricted Grants/Special Initiatives

Career and Technical Education – Program Improvement Grants

Grant funding recognizes that keeping career and technical education programs current and reflective of the highest quality practices in the workplace is necessary to prepare students to be successful in their chosen careers and to provide employers with the well-trained workforce they require. The grant funds are dedicated to enhancing instruction and academic support activities to strengthen and improve career and technical programs and services.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
JUNE 30, 2018**

Restricted Adult Education Grants/State

State Basic

Grant awarded to Adult Education and Family Literacy providers to establish special classes for the instruction of persons of age 21 and over or persons under the age of 21 and not otherwise in attendance in public school for the purpose of providing adults in the community, and other instruction as may be necessary to increase their qualifications for employment or other means of self-support and their ability to meet their responsibilities as citizens including courses of instruction regularly accepted for graduation from elementary or high schools and for Americanization and General Education Development Review classes. Included in this grant are funds for support services, such as student transportation and child care facilities or provision.

Performance

Grant awarded to Adult Education and Family Literacy providers based on performance outcomes.

**SCHEDULE OF ENROLLMENT DATA AND
RECONCILIATION OF SEMESTER CREDIT HOURS**



**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE
OF ENROLLMENT DATA AND OTHER BASES UPON
WHICH CLAIMS ARE FILED**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed of Southeastern Illinois Community College District No. 533 for the year ended June 30, 2018.

Management's Responsibility

The Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed is the responsibility of the College's Management. Management's responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based upon our examination. Our examination was made in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Opinion

In our opinion, the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed is fairly presented in accordance with the provisions of the aforementioned guidelines.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

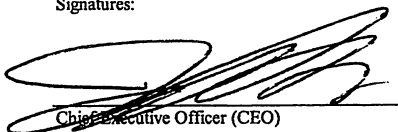
SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

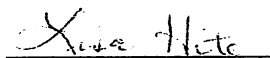
SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED
FOR THE YEAR ENDED JUNE 30, 2018

Categories	Total Semester Credit Hours by Term (In-District and Out-of-District Reimbursable)							
	Summer		Fall		Spring		Total	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Baccalaureate	1,750.5	0.0	7,329.5	0.0	7,339.0	0.0	16,419.0	0.0
Business Occupational	151.0	0.0	872.5	4.0	948.0	3.0	1,971.5	7.0
Technical Occupational	225.0	0.0	1,619.0	6.0	1,789.0	0.0	3,633.0	6.0
Health Occupational	558.0	0.0	1,909.5	0.0	1,690.5	0.0	4,158.0	0.0
Remedial Developmental	178.0	0.0	646.0	0.0	652.0	0.0	1,476.0	0.0
Adult Basic Education/Adult Secondary Education	0.0	0.0	0.0	71.5	0.0	0.0	0.0	71.5
TOTAL	2,862.5	0.0	12,376.5	81.5	12,418.5	3.0	27,657.5	84.5

	Attending In-District	Attending Out-of-District on Chargeback or a Cooperative/Contractual Agreement	Total
Reimbursable Semester Credit Hours (All Terms)	25,999.5	3,603.0	29,602.5
	Dual Credit	Dual Enrollment	
Reimbursable Semester Credit Hours (All Terms)	2,043.0	3,339.0	
District Prior Year Equalized Assessed Valuation			\$ 549,604,946

Signatures:

 10/14/18
 Chief Executive Officer (CEO)

 10-10-18
 Chief Financial Officer (CFO)

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**RECONCILIATION OF TOTAL SEMESTER CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2018**

	Total Unrestricted Credit Hours	Total Unrestricted Credit Hours Certified to the ICCB	Total Restricted Credit Hours	Total Restricted Credit Hours Certified to the ICCB
Baccalaureate	16,419.0	16,419.0	0.0	0.0
Business Occupational	1,971.5	1,971.5	7.0	7.0
Technical Occupational	3,633.0	3,633.0	6.0	6.0
Health Occupational	4,158.0	4,158.0	0.0	0.0
Remedial Developmental	1,476.0	1,476.0	0.0	0.0
Adult Basic Education/Adult Secondary Education	0.0	0.0	71.5	71.5
TOTAL	<u>27,657.5</u>	<u>27,657.5</u>	<u>84.5</u>	<u>84.5</u>

**RECONCILIATION OF IN-DISTRICT/CHARGEBACK AND
COOPERATIVE/CONTRACTUAL AGREEMENT CREDIT HOURS**

	Total Attending (Unrestricted and Restricted)	Total Attending as Certified to the ICCB (Unrestricted and Restricted)
In-District Residents	25,999.5	25,999.5
Out-of-District on Chargeback or Contractual Agreement	3,603.0	3,603.0
TOTAL	<u>29,602.5</u>	<u>29,602.5</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

In-District Student

Description: A student who has lived in Saline, Hardin, Pope, Gallatin or eligible portions of Johnson, White, Hamilton or Williamson counties for at least 30 days prior to the beginning of the semester. All students who attend or attended Norris City-Omaha-Enfield high school are also treated as in-district even though some of these students technically live in the Rend Lake College (RLC) district. This arrangement is allowed because of an official agreement between the Presidents of SIC and RLC.

Residency Code: In-district

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, in-district high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current in-district tuition charge

Student Employed Full-Time in the District

Description: An Illinois resident who lives outside the district but works full-time at a business or industry located in the district.

Residency Code: Out-of-district

Acceptable Documentation: A signed letter from employer verifying that the student works full-time in the district.

Tuition Charge: Current in-district tuition charge

Out-of-District Student

Description: A student who has lived outside the district boundaries but within the state of Illinois for at least 30 days prior to the beginning of the semester.

Residency Code: Out-of-district

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Out-of-District Student (Concluded)

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-district tuition charge

Chargeback Student

Description: A student who lives in Illinois outside the district boundaries but attends SIC because his/her home community college does not offer a specific degree/certificate program.

Residency Code: Out-of-district

Acceptable Documentation: A signed chargeback agreement from home community college.

Tuition Charge: Current in-district tuition charge

Reciprocal Agreement Student

Description: A student who lives in the John A. Logan College, Rend Lake College, or Shawnee College district but attends SIC for the purpose of enrolling in a program or specific course not offered by the home community college. Since this is an agreement made among these four colleges, a chargeback request is not required.

Residency Code: Out-of-district

Acceptable Documentation: A letter of reciprocity from the home community college.

Tuition Charge: Current in-district tuition charge

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Out-of-State Student

Description: A student who lives outside the state of Illinois.

Residency Code: Out-of-state

Acceptable documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-state tuition charge

International Student

Description: A student who lives outside of the United States.

Residency Code: Out-of-country

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the International Advisor.

Tuition Charge: Current out-of-state tuition charge

International Athlete

Description: A student who lives outside of the United States but who attends SIC for the purpose of playing collegiate sports.

Residency Code: Out-of-country

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the Director of Counseling.

Tuition Charge: Current out-of-country tuition rate. Must provide proof of in-district residency 30 days prior to the start of the semester.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Job Corps Student

Description: A student who is enrolled at the federal Job Corps facility in Golconda.

Residency Code: Out-of-district

Acceptable Documentation: None is required.

Tuition Charge: Current out-of-district tuition charge

Border County Agreements

Description: Students who live out-of-state in the Indiana and Kentucky zip codes noted on the Border County Agreement list.

Residency Code: Out-of-state

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-district tuition charge

FEDERAL COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

Report on Compliance for Each Major Federal Program

We have audited Southeastern Illinois Community College District No. 533'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 Southeastern Illinois Community College District No. 533's major federal programs for the year ended June 30, 2018. Southeastern Illinois Community College District No. 533's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southeastern Illinois Community College District No. 533's major federal programs based on our audit of the types of compliance requirements referred to above. 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 for Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southeastern Illinois Community College District No. 533's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southeastern Illinois Community College District No. 533's compliance.

Opinion on Each Major Federal Program

In our opinion, Southeastern Illinois Community College District No. 533, 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, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002. Our opinion on each major federal program is not modified with respect to those matters.

Southeastern Illinois Community College District No. 533's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Southeastern Illinois Community College District No. 533 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southeastern Illinois Community College District No. 533's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southeastern Illinois Community College District No. 533's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a material weakness.

Southeastern Illinois Community College District No. 533's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Cluster			
(M) Federal Work Study	84.033		\$ 53,195
(M) Supplemental Educational Opportunity Grant	84.007		31,274
(M) PELL Grants - Southeastern Illinois College	84.063		2,221,318
Total Student Financial Aid Cluster			<u>2,305,787</u>
 Title IV - Student Support	84.042		308,104
Passed Through Illinois Community College Board:			
V.E. Perkins - Postsecondary Basic	84.048	CTE53318	97,949
Total Department of Education Programs			<u>2,711,840</u>
 Department of Veterans Affairs Programs			
Post-9/11 Veterans Educational Assistance	64.027		46,514
Total Department of Veterans Affairs Programs			<u>46,514</u>
 Small Business Administration Programs			
Passed Through Illinois Department of Commerce and Economic Opportunity			
Rural Small Business Development Center	59.037	17-181180	21,375
Rural Small Business Development Center	59.037	18-561180	15,248
Total Small Business Administration Programs			<u>36,623</u>
 Department of Labor Programs			
Passed Through Southern Illinois University Edwardsville			
Building the IL Bioeconomy	17.282	761566-004	117,268
Passed Through Southern 14 Workforce Investment Board, Inc.			
One-Stop Career Center	17.258	7117-63018	50,000
Total Department of Labor Programs			<u>167,268</u>
 Total Expenditures of Federal Awards			\$ <u>2,962,245</u>

(M) Denotes Major Program

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southeastern Illinois Community College District No. 533 under programs of the federal government for the year ended June 30, 2018. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Southeastern Illinois Community College District No. 533, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles of the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3: INDIRECT COST RATE

Southeastern Illinois Community College District No. 533 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I - AUDITOR'S RESULTS

JUNE 30, 2018

- | | | |
|-----|--|------------|
| 1. | Type of report issued on the financial statements: | Unmodified |
| 2. | During the audit of the financial statements, were any material weaknesses in internal control over financial reporting disclosed? | No |
| 2a. | Were any significant deficiencies identified that are not considered material weaknesses? | Yes |
| 3. | Did the audit disclose any instances of noncompliance that would be required to be reported under Governmental Auditing Standards? | Yes |
| 4. | Were any material weaknesses in internal control over major programs disclosed? | Yes |
| 4a. | Were any significant deficiencies identified that are not considered material weaknesses? | No |
| 5. | Type of report issued on compliance for major programs: | Unmodified |
| 6. | Did the audit disclose any audit findings required to be reported in accordance with 2 CFR 200.516(a)? | Yes |
| 7. | Major programs are:
Department of Education
Federal Student Aid Cluster | |
| 8. | Dollar threshold to distinguish between Type A and Type B programs: | \$ 750,000 |
| 9. | Does the auditee qualify as a low-risk auditee? | Yes |

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION II - FINANCIAL STATEMENT FINDINGS

JUNE 30, 2018

Finding No. 2018-001 - Inadequate Treasurer's Bond Coverage

Criteria or specific requirement: The amount of the College's treasurer bond coverage is required to be at least 25% of the cash balance of the College throughout the year.

Condition: The amount of the College's treasurer bond was less than 25% of their cash balance during the periods July through December 2017 and January and June of 2018.

Effect: The College was at risk of loss during the periods of under coverage.

Cause: The College had periodic increases in their cash balance due to receipt of bond revenue, a significant donation, and tax levy.

Auditor's Recommendation: We recommend that the College closely monitor its total cash balance and adjust the level of bond coverage accordingly.

Management's Response: Lisa Hite, Dean of Administration and Business Affairs, will monitor the College's projected cash levels going forward and will purchase additional treasurer's bonding if necessary.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Finding No. 2018-002 - Lack of Internal Controls over Student Financial Aid

Federal Program Name: Federal Work Study, Supplemental Educational Opportunity Grant, and PELL Grants

CFDA No: 84.033, 84.007, and 84.063

Federal Agency: U.S. Department of Education

Criteria or specific requirement: The College is required to have internal control procedures to ensure that the calculation of federal aid to be returned or refunded is calculated accurately and returned or refunded within 45 days.

Condition: During the testing of students withdrawn from the College and the calculation of return of federal funds we found the following:

- Twelve return of funds calculations used an incorrect amount of break days resulting in incorrect amounts being returned to the Department of Education
- Six return of funds calculations used incorrect tuition charges resulting in incorrect amounts being returned to the Department of Education
- Six student refund were not refunded within 45 days

Questioned costs: None

Context: Of 25 withdrawals and return of funds calculations tested, exceptions were noted in 16 calculations and the College under returned \$68 to the Department of Education on those tested.

Effect: The College returned the incorrect amount of federal funds to the Department of Education and was not in compliance with the grant requirements.

Cause: Misinterpretation of the requirements by College personnel.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Auditor's Recommendation: We recommend that the College develop internal controls to ensure that personnel working on the grant are knowledgeable of the grant requirements and ensure the accuracy of the return of funds calculation.

Management's Response: Michelle Metten, Financial Aid Director, agrees with finding and will take steps to implement corrective action.

October 12, 2018

Kemper CPA Group LLP
713 S. Commercial Street
Harrisburg, IL

The findings from the October 12, 2018 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiency:

2018-001 Inadequate treasurer's bonding coverage

Recommendation: The College should monitor their projected cash levels going forward and purchase additional treasurer's bonding if necessary.

Action Taken: Lisa Hite, Dean of Administrative and Business Affairs, plans to implement action plan immediately.

Material Weakness: None noted.

FINDINGS – STUDENT FINANCIAL AID CLUSTER

Significant Deficiency: None noted.

Material Weakness:

2018-002 Lack of Internal Controls over Student Financial Aid

Recommendation: We recommend that the College ensure a knowledgeable staff reviews all R2T4 calculations to verify accuracy.

Action Taken: Chad Flannery, Dean of Student Services and Enrollment, and Michelle Metten, Director of Financial Aid, plan to assess the needs of their Financial Aid Department and hire additional employees if deemed necessary.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

JUNE 30, 2018

None Reported.

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Title IV Audits FY09-FY17

Office of Origin: Office of Administrative Services

Document Summary: FY09-FY17 Title IV Audits completed by Kemper CPA Group
Annually independent auditors express their opinion on compliance within each of the College's major federal programs based upon compliance requirements described in the OMB Compliance Supplement. This audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures deemed necessary. The attached audits reflect the time period of July 2009 through June 2017.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE OF FEDERAL AWARDS
JUNE 30, 2009**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

Source of Funds	CFDA Number	Project Number	Program Amount	Fund Balance July 1, 2008	Revenues	Expenditures	Ending Fund Balance June 30, 2009
Department of Education							
Direct Awards							
(M) Federal Work Study	84.033	P033A081284	\$ 47,962	\$ 0	\$ 47,962	\$ 47,962	\$ 0
(M) Supplemental Educational Opportunity Grant	84.007	P007A081284	39,900	0	39,900	39,900	0
(M) PELL Grants - Southeastern Illinois College	84.063	P063P081382	2,273,985	0	2,273,985	2,273,985	0
(M) Academic Competitiveness Grant	84.375	P375A081382	2,875	0	2,875	2,875	0
CCAMPIS Grant	84.335A	P335A050140	28,888	0	28,888	28,888	0
Title IV - Student Support	84.042A	P042A050284-07	54,440	0	54,440	54,440	0
Title IV - Student Support	84.042A	P042A050284-08	215,662	0	215,662	215,662	0
Passed through State of Illinois - Illinois Community College Board							
Federal Adult Education Basic	84.002A	53301	59,516	0	59,516	59,516	0
V.E. Perkins - Innovation Grant	84.048	CTEL09 533	7,076	0	7,076	7,076	0
V.E. Perkins - Postsecondary Basic	84.048	CTE53309	130,117	0	130,117	130,117	0
Passed through State of Illinois - Partnership for College & Career Success							
College & Career Success Grant	84.048		2,000	0	2,000	2,000	0
			\$ 2,862,421	\$ 0	\$ 2,862,421	\$ 2,862,421	\$ 0
U.S. Forest Service Job Corp.	99.999	53-82X9-2- J145	\$ 61,475	\$ 0	\$ 61,475	\$ 61,475	\$ 0
Department of Agriculture							
Passed through State of Illinois - Illinois State Board of Education							
Child and Adult Care Food Program	10.558	07-4226-00	27,669	0	27,669	27,669	0
			\$ 27,669	\$ 0	\$ 27,669	\$ 27,669	\$ 0
Department of Health and Human Services							
Passed through State of Illinois - Department of Human Services							
Child Care and Development Block Grant	93.575		\$ 14,897	\$ 0	\$ 14,897	\$ 14,897	\$ 0
Small Business Administration							
Passed through State of Illinois - Illinois Department of Commerce and							
Economic Opportunity	59.037	09-181180	\$ 40,500	\$ 0	\$ 40,500	\$ 40,500	\$ 0
Rural Small Business Development Center	59.037	08-561180	40,500	0	40,500	40,500	0
Rural Small Business Development Center			\$ 81,000	\$ 0	\$ 81,000	\$ 81,000	\$ 0
Department of Labor							
Passed through Mantracon							
Community-Based Job Training Grant	17.269		\$ 11,000	\$ 0	\$ 11,000	\$ 11,000	\$ 0
Total			\$ 3,058,462	\$ 0	\$ 3,058,462	\$ 3,058,462	\$ 0

(M) Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE OF FEDERAL AWARDS
JUNE 30, 2010**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

<u>Source of Funds</u>	<u>CFDA Number</u>	<u>Project Number</u>	<u>Program Amount</u>	<u>Revenues/ Expenditures</u>
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033	P033A091284	\$ 57,518	\$ 57,518
(M) Supplemental Educational Opportunity Grant	84.007	P007A091284	52,461	52,461
(M) PELL Grants - Southeastern Illinois College	84.063	P063P091382	3,481,072	3,481,072
(M) Academic Competitiveness Grant	84.375	P375A081382	9,550	9,550
Burn Tunnel Project Grant	84.116Z	P116Z090048	190,000	190,000
Title IV - Student Support	84.042A	P042A050284-08	62,989	62,989
Title IV - Student Support	84.042A	P042A050284-09	226,640	226,640
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002A	53301	49,000	49,000
V.E. Perkins - Innovation Grant	84.048	CTEL10 533	7,076	7,076
V.E. Perkins - Postsecondary Basic	84.048	CTE53310	131,751	131,751
ARRA Education Stabilization Funds	84.394	S394A090014	60,599	60,599
ARRA Government Services Funds	84.397	S397A090014	18,797	18,797
			<u>\$ 4,347,453</u>	<u>\$ 4,347,453</u>
U.S. Forest Service Job Corp.	99.999	53-82X9-2-J145	\$ 64,122	\$ 64,122
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	10-4226-00	\$ 29,675	\$ 29,675
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		\$ 11,244	\$ 11,244
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
Rural Small Business Development Center	59.037	09-181180	\$ 40,500	\$ 40,500
Rural Small Business Development Center	59.037	10-561180	40,073	40,073
			<u>\$ 80,573</u>	<u>\$ 80,573</u>
Department of Labor				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
WIA Healthcare Training Grants ARRA	17.258	08-731017	\$ 108,420	\$ 108,420
Delta Regional Authority Fire Science Training Program	90.201	IL-5259	\$ 24,227	\$ 24,227
Total			<u>\$ 4,665,714</u>	<u>\$ 4,665,714</u>
(M) Major Program				

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE OF FEDERAL AWARDS
JUNE 30, 2011**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

Source of Funds

	<u>CFDA Number</u>	<u>Project Number</u>	<u>Program Amount</u>	<u>Revenues/ Expenditures</u>
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033	P033A091284	\$ 52,710	\$ 52,710
(M) Supplemental Educational Opportunity Grant	84.007	P007A091284	25,985	25,985
(M) PELL Grants - Southeastern Illinois College	84.063	P063P091382	3,501,156	3,501,156
(M) Academic Competitiveness Grant	84.375	P375A081382	20,000	20,000
Title IV - Student Support	84.042	P042A050284-09	58,875	58,875
Title IV - Student Support	84.042	P042A100947-01	197,739	197,739
Title III - Higher Education Institutional Aid	84.031	P031A100127	261,902	261,902
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002	53301	32,972	32,972
V.E. Perkins - Innovation Grant	84.048	CTEL11533	7,076	7,076
V.E. Perkins - Postsecondary Basic	84.048	CTE53311	142,052	142,052
V.E. Perkins - Programs of Study Grant	84.048	CTEL11POS533	25,000	25,000
Vocational Rehabilitation	84.390	S397A090014	321	321
			<u>\$ 4,325,788</u>	<u>\$ 4,325,788</u>
U.S. Forest Service Job Corp.	99.999	53-82X9-2-J145	\$ 66,991	\$ 66,991
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	11-4226-00	\$ 33,841	\$ 33,841
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		\$ 18,507	\$ 18,507
ARRA Child Care and Development Block Grant	93.713		34	34
			<u>\$ 18,541</u>	<u>\$ 18,541</u>
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and				
Economic Opportunity				
Rural Small Business Development Center	59.037	10-561180	\$ 40,927	\$ 40,927
Rural Small Business Development Center	59.037	11-801180	16,930	16,930
			<u>\$ 57,857</u>	<u>\$ 57,857</u>
Department of Labor				
Passed through State of Illinois - Illinois Department of Commerce and				
Economic Opportunity				
WIA Healthcare Training Grants ARRA	17.258	08-731017	\$ 15,740	\$ 15,740
Delta Regional Authority Fire Science Training Program	90.201	IL-5259	\$ 28,273	\$ 28,273
Total			<u>\$ 4,547,031</u>	<u>\$ 4,547,031</u>

(M) Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE OF FEDERAL AWARDS
JUNE 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012**

Source of Funds

	<u>CFDA Number</u>	<u>Project Number</u>	<u>Program Amount</u>	<u>Revenues/ Expenditures</u>
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033	P033A091284	\$ 53,919	\$ 53,919
(M) Supplemental Educational Opportunity Grant	84.007	P007A091284	36,550	36,550
(M) PELL Grants - Southeastern Illinois College	84.063	P063P091382	2,942,269	2,942,269
(M) Title IV - Student Support	84.042	P042A050284-11	269,806	269,806
(M) Title IV - Student Support	84.042	P042A100947-01	65,664	65,664
(M) Title III - Higher Education Institutional Aid	84.031	P031A100127-11	261,163	261,163
(M) Title III - Higher Education Institutional Aid	84.031	P031A100127	137,161	137,161
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002	53301	33,159	33,159
V.E. Perkins - Innovation Grant	84.048	CTEL12533	3,266	3,266
V.E. Perkins - Postsecondary Basic	84.048	CTE53312	118,133	118,133
Vocational Rehabilitation	84.390	S397A090014	4,329	4,329
			<u>\$ 3,925,419</u>	<u>\$ 3,925,419</u>
U.S. Forest Service Job Corp.	99.999	53-82X9-2-J145	\$ 69,906	\$ 69,906
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	11-4226-00	\$ 29,763	\$ 29,763
Passed through Douglas C. Greene Center for Innovation and Entrepreneurship				
Rural Business Opportunity Grant	10.773		4,356	4,356
			<u>\$ 34,119</u>	<u>\$ 34,119</u>
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		\$ 10,233	\$ 10,233
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
Rural Small Business Development Center	59.037	11-181180	\$ 23,335	\$ 23,335
Rural Small Business Development Center	59.037	11-081180	55,436	55,436
Rural Small Business Development Center	59.037	12-561180	21,192	21,192
			<u>\$ 99,963</u>	<u>\$ 99,963</u>
Department of Labor				
Passed through College of Lake County				
TAA Career Pathways Grant	17.282		\$ 57,156	\$ 57,156
Delta Regional Authority Healthcare Training Grant	90.201		\$ 16,234	\$ 16,234
Delta Regional Authority Truck Driving Program	90.201	IL10187	34,912	34,912
			<u>\$ 51,146</u>	<u>\$ 51,146</u>
Total			<u>\$ 4,247,942</u>	<u>\$ 4,247,942</u>

(M) Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Source of Funds</u>	<u>CFDA Number</u>	<u>Project Number</u>	<u>Program Amount</u>	<u>Revenues/ Expenditures</u>
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033		\$ 53,537	\$ 53,537
(M) Supplemental Educational Opportunity Grant	84.007		30,600	30,600
(M) PELL Grants - Southeastern Illinois College	84.063		2,905,562	2,905,562
Title III - Higher Education Institutional Aid	84.031	P031A100127-12	268,044	268,044
Title III - Higher Education Institutional Aid	84.031	P031A100127-11	127,278	127,278
Title IV - Student Support	84.042	P042A100947-12	241,726	241,726
Title IV - Student Support	84.042	P042A100947-11	39,915	39,915
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002		75,519	75,519
V.E. Perkins - Innovation Grant	84.048	CTEL13533	2,179	2,179
V.E. Perkins - Postsecondary Basic	84.048	CTE53313	114,444	114,444
Improving Teacher Quality	84.367		114	114
			<u>\$ 3,858,918</u>	<u>\$ 3,858,918</u>
U.S. Forest Service Job Corp.	99.999		<u>\$ 34,950</u>	<u>\$ 34,950</u>
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	13-4226-00	<u>\$ 28,441</u>	<u>\$ 28,441</u>
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		<u>\$ 4,109</u>	<u>\$ 4,109</u>
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
Rural Small Business Development Center	59.037	13-181180	\$ 20,750	\$ 20,750
Rural Small Business Development Center	59.037	12-561180	19,308	19,308
Rural Small Business Development Center	59.037	11-081180	44,564	44,564
			<u>\$ 84,622</u>	<u>\$ 84,622</u>
Department of Labor				
Passed through College of Lake County				
TAA Career Pathways Grant	17.282		<u>\$ 91,465</u>	<u>\$ 91,465</u>
Total			<u>\$ 4,102,505</u>	<u>\$ 4,102,505</u>
(M) Major Program				

**Southeastern Illinois Community College District No. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2014**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>Source of Funds</u>	<u>CFDA Number</u>	<u>Project Number</u>	<u>Program Amount</u>	<u>Revenues/ Expenditures</u>
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033		\$ 53,195	\$ 53,195
(M) Supplemental Educational Opportunity Grant	84.007		26,265	26,265
(M) PELL Grants - Southeastern Illinois College	84.063		2,701,488	2,701,488
Title III - Higher Education Institutional Aid	84.031	P031A100127-13	326,713	326,713
Title III - Higher Education Institutional Aid	84.031	P031A100127-12	105,685	105,685
Title IV - Student Support	84.042	P042A100947-13	225,523	225,523
Title IV - Student Support	84.042	P042A100947-12	47,587	47,587
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002		58,720	58,720
V.E. Perkins - Dual Credit Enhancement Grant	84.048	14CTEDUAL533	6,331	6,331
V.E. Perkins - Postsecondary Basic	84.048	CTE53314	104,946	104,946
CTE New Look Project	84.048		1,905	1,861
Improving Teacher Quality	84.367		6,899	6,899
			<u>\$ 3,665,257</u>	<u>\$ 3,665,213</u>
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	14-4226-00	\$ 27,708	\$ 27,708
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		\$ 8,361	\$ 8,361
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
Rural Small Business Development Center	59.037	13-181180	\$ 20,750	\$ 20,750
Rural Small Business Development Center	59.037	14-561180	39,527	39,527
			<u>\$ 60,277</u>	<u>\$ 60,277</u>
Department of Labor				
Passed through College of Lake County				
TAA Career Pathways Grant	17.282		\$ 83,341	\$ 83,341
Veterans Affairs				
Direct Award				
Post-9/11 Veterans Educational Assistance	64.027		\$ 24,787	\$ 22,157
Delta Regional Authority				
Direct Award				
Delta Area Economic Development	90.201		31,071	30,964
Total			<u>\$ 3,900,802</u>	<u>\$ 3,898,021</u>

(M) Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule presents the current year expenditures for all federal award programs.

B. Basis of Accounting

For financial reporting purposes, Southeastern Illinois Community College District No. 533 is considered a special-purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the economic resources and measurement focus and the accrual basis of accounting. The District's Schedule of Expenditures of Federal Awards is prepared in conformity with the same basis of accounting.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Source of Funds

	CFDA Number	Project Number	Program Amount	Revenues/ Expenditures
Department of Education				
Direct Awards				
(M) Federal Work Study	84.033		\$ 49,419	\$ 49,419
(M) Supplemental Educational Opportunity Grant	84.007		27,000	27,000
(M) PELL Grants - Southeastern Illinois College	84.063		2,608,527	2,608,527
(M) Title III - Higher Education Institutional Aid	84.031	P031A100127-14	252,450	252,450
(M) Title III - Higher Education Institutional Aid	84.031	P031A100127-13	104,873	104,873
Title IV - Student Support	84.042	P042A100947-14	226,694	226,694
Title IV - Student Support	84.042	P042A100947-13	53,360	53,360
Passed through State of Illinois - Illinois Community College Board				
Federal Adult Education Basic	84.002		60,869	60,869
V.E. Perkins - Dual Credit Enhancement Grant	84.048	15DCE533	5,696	5,696
V.E. Perkins - Postsecondary Basic	84.048	CTE53315	82,959	82,959
			<u>3,471,847</u>	<u>3,471,847</u>
Department of Agriculture				
Passed through State of Illinois - Illinois State Board of Education				
Child and Adult Care Food Program	10.558	15-4226-00	23,255	23,255
Department of Health and Human Services				
Passed through State of Illinois - Department of Human Services				
Child Care and Development Block Grant	93.575		8,567	8,567
Small Business Administration				
Passed through State of Illinois - Illinois Department of Commerce and Economic Opportunity				
Rural Small Business Development Center	59.037	14-561180	43,473	43,473
Rural Small Business Development Center	59.037	15-181180	31,201	31,201
			<u>74,674</u>	<u>74,674</u>
Department of Labor				
Passed through College of Lake County				
TAA Career Pathways Grant	17.282		50,977	50,977
Building the IL Bioeconomy	17.282		72,333	70,588
			<u>123,310</u>	<u>121,565</u>
Veterans Affairs				
Direct Award				
Post-9/11 Veterans Educational Assistance	64.027		24,205	24,205
Total			<u>\$ 3,725,858</u>	<u>\$ 3,724,113</u>

(M) Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2016**

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southeastern Illinois Community College District No. 533 under programs of the federal government for the year ended June 30, 2016. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Southeastern Illinois Community College District No. 533, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles of the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3: INDIRECT COST RATE

Southeastern Illinois CollegeSoutheastern Illinois Community College District No. 533 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Student Financial Assistance Cluster			
<i>Department of Education Programs</i>			
(M) Federal Work Study	84.033		\$ 56,971
(M) Supplemental Educational Opportunity Grant	84.007		24,450
(M) PELL Grants - Southeastern Illinois College	84.063		<u>2,387,583</u>
Total Student Financial Aid Cluster			<u>2,469,004</u>
Other Programs			
<i>Department of Education Programs</i>			
Title III - Higher Education Institutional Aid	84.031		151,193
Title IV - Student Support	84.042		283,805
Passed Through Illinois Community College Board			
Federal Adult Education Basic	84.002	V002A150013	62,428
V.E. Perkins - Postsecondary Basic	84.048	CTE53316	<u>90,847</u>
<i>Total Department of Education Programs</i>			<u>588,273</u>
<i>Department of Veterans Affairs Programs</i>			
Post-9/11 Veterans Educational Assistance	64.027		<u>35,367</u>
<i>Total Department of Veterans Affairs Programs</i>			<u>35,367</u>
<i>United States Department of Agriculture Programs</i>			
Passed Through Illinois State Board of Education			
Child and Adult Care Food Program	10.558	15-4226-00	<u>25,656</u>
<i>Total Department of Agriculture Programs</i>			<u>25,656</u>
<i>Department of Health and Human Services Programs</i>			
Passed Through Illinois Department of Human Services			
Child Care and Development Block Grant	93.575		<u>116</u>
<i>Total Department of Health and Human Services Programs</i>			<u>116</u>
<i>Small Business Administration Programs</i>			
Passed Through Illinois Department of Commerce and Economic Opportunity			
Rural Small Business Development Center	59.037	15-181180	29,299
Rural Small Business Development Center	59.037	16-561180	<u>20,553</u>
<i>Total Small Business Administration Programs</i>			<u>49,852</u>
<i>Department of Labor Programs</i>			
Passed Through the College of Lake County			
TAA Career Pathways Grant	17.282		138
Passed Through Southern Illinois University Edwardsville			
Building the IL Bioeconomy	17.282	761566-004	<u>174,146</u>
<i>Total Department of Labor Programs</i>			<u>174,284</u>
Total Expenditures of Federal Awards			\$ <u>3,342,552</u>

(M) denotes Major Program

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017**

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southeastern Illinois Community College District No. 533 under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Southeastern Illinois Community College District No. 533, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles of the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3: INDIRECT COST RATE

Southeastern Illinois Community College District No. 533 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Student Financial Assistance Cluster			
<i>Department of Education Programs</i>			
(M) Federal Work Study	84.033		\$ 53,195
(M) Supplemental Educational Opportunity Grant	84.007		22,500
(M) PELL Grants - Southeastern Illinois College	84.063		<u>2,063,295</u>
Total Student Financial Aid Cluster			<u>2,138,990</u>
Other Programs			
<i>Department of Education Programs</i>			
Title IV - Student Support	84.042		279,992
Passed Through Illinois Community College Board			
Federal Adult Education Basic	84.002	V002A150013	14,412
V.E. Perkins - Postsecondary Basic	84.048	CTE53317	116,831
Improving Teacher Quality	84.367		<u>18,206</u>
<i>Total Department of Education Programs</i>			<u>429,441</u>
<i>Department of Veterans Affairs Programs</i>			
Post-9/11 Veterans Educational Assistance	64.027		<u>44,599</u>
<i>Total Department of Veterans Affairs Programs</i>			<u>44,599</u>
<i>United States Department of Agriculture Programs</i>			
Passed Through Illinois State Board of Education			
Child and Adult Care Food Program	10.558	17-4226-00	<u>16,778</u>
<i>Total Department of Agriculture Programs</i>			<u>16,778</u>
<i>Small Business Administration Programs</i>			
Passed Through Illinois Department of Commerce and Economic Opportunity			
Rural Small Business Development Center	59.037	17-181180	20,000
Rural Small Business Development Center	59.037	16-561180	<u>21,947</u>
<i>Total Small Business Administration Programs</i>			<u>41,947</u>
<i>Department of Labor Programs</i>			
Passed Through Southern Illinois University Edwardsville			
Building the IL Bioeconomy	17.282	761566-004	<u>193,691</u>
<i>Total Department of Labor Programs</i>			<u>193,691</u>
<i>Delta Regional Authority</i>			
Delta Area Economic Development	90.201		<u>45,050</u>
<i>Total Delta Regional Authority Programs</i>			<u>45,050</u>
Total Expenditures of Federal Awards			<u>\$ 2,910,496</u>

(M) denotes Major Program

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: Fiscal Year 2018 Audit

Office of Origin: Office of Administrative Services

Document Summary: FY18 Audit completed by Kemper CPA Group

Annually independent auditors express their opinion on compliance within each of the College's major federal programs based upon compliance requirements described in the OMB Compliance Supplement. This audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures deemed necessary. The most recent audit reflects the time period of July 2017 through June 2018.

**SOUTHEASTERN ILLINOIS COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**FINANCIAL STATEMENTS
JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Southeastern Illinois Community College District No. 533 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Southeastern Illinois College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Southeastern Illinois College Foundation were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 Southeastern Illinois Community College District No. 533, as of June 30, 2018, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and State Universities Retirement System of Illinois trend data on pages 6-14 and 57-60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Southeastern Illinois Community College District No. 533's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental information, including the schedule of expenditures of federal awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information, except for the portion marked unaudited, has been subjected to the auditing procedures applied in the audit 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 information and the schedule of expenditures of federal awards is 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 October 12, 2018, on our consideration of Southeastern Illinois Community College District No. 533'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Southeastern Illinois Community College District No. 533's internal control over financial reporting and compliance

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018



**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***

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have audited, in accordance with the 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 business-type activities and the discretely presented component unit of Southeastern Illinois Community College District No. 533 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Southeastern Illinois Community College District No. 533's basic financial statements and have issued our report thereon dated October 11, 2018. The financial statements of the Southeastern Illinois College Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Southeastern Illinois College Foundation.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeastern Illinois Community College District No. 533'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southeastern Illinois Community College District No. 533's internal control. Accordingly, we do not express an opinion on the effectiveness of Southeastern Illinois Community College District No. 533'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. We did identify certain deficiencies in internal control, described in the schedule of findings and questioned costs as item 2018-001 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeastern Illinois Community College District No. 533's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-002.

Southeastern Illinois Community College District No. 533's Response to Findings

Southeastern Illinois Community College District No. 533's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

**SOUTHEASTERN ILLINOIS COLLEGE
COMMUNITY COLLEGE DISTRICT #533
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

This section of Southeastern Illinois College's Financial Statements represents management's discussion and analysis of the College's financial activity during the fiscal year ended June 30, 2018. Since this discussion and analysis is designed to focus on current activities and currently known facts, please read it in conjunction with the basic financial statements (pages 15-17) and the footnotes (pages 18-56). Responsibility for the completeness and fairness of this information rests with the College.

Using this Annual Report

These financial statements incorporate data from all the primary governmental and proprietary funds (see pages 15-17) and for financial reporting purposes we are considered a special purpose government engaged in only business-type activities. We focus on economic resources measurement and use the accrual basis of accounting just like a private sector business. The Statement of Net Position is to be considered the statement of financial position for the College showing all assets and liabilities. The Statement of Revenues, Expenses and Changes in Net Position present all transactions and events that affect net position using the economic resources measurement focus. These activities are supported by property taxes, state revenues, tuition and other revenues. This approach is intended to summarize and simplify the user's evaluation of the cost of various College services to students and the public.

For detailed information pertaining to the Foundation (the College's discretely presented component unit), refer to Note 10 Discretely Presented Component Unit beginning on page 53 and the separately issued Foundation financial statements for the year ended June 30, 2018.

Financial Highlights

As a result of implementing GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pension (OPEB), the college is recognizing a liability in FY2018 of \$5,592,175. Also, as a result of implementing GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, the college is recognizing a prior period adjustment in FY2018 of \$2,233,670. Because this liability represents expenses not previously recognized as well as deferred inflow of resources not previously recognized, the beginning Net Position has been restated from \$18,851,488 to \$11,025,643. Refer to Note 1, page 21, Note 7, page 42-49, and Note 8, page 50 for further details. As of June 30, 2018, the College's end of the year total net position increased from \$11,025,643 to \$14,543,093, an increase of \$3,517,450. The increase to net position for the prior year was \$2,179,044. Removing the effect of the GASB prior year adjustments, revenue increased over the prior year by \$2,132,738. This was in large part due to the Hise Museum donation as well as an

increase in state funding and federal grants. Total expenditures increased over the prior year by \$794,332.

Cash and cash equivalents, both restricted and unrestricted, on page 15 of the Statement of Net Position equal \$20,043,615. This was an increase of \$4,202,732 compared to the June 30, 2017 balance of \$15,840,883. The Statement of Cash Flows on page 17 identifies the source and use of cash throughout the year.

The remaining funds (\$459,157) from the Protection, Health, and Safety Bonds issued in 2016 has been exhausted in completion of various projects throughout the year. Those projects included tuck-pointing brick walls on A, B, C, and F buildings, campus security upgrades consisting of door locks and cameras, water tempering valves in buildings A & B, theater curtain and grid repair, and Carmi center HVAC heating and cooling zones.

The new indoor archery center began construction in July 2017. Funds to complete the project totaled \$405,561. SIC is the only college among Division 1 US Collegiate Archery Association teams to provide an indoor range on campus. The facility opened to the public on October 2017.

In May 2018, SIC entered into a \$1,876,000 contract for the construction of the Ella Elizabeth Hise Museum of Regional Art. A donation given by retired Air Force Colonel William C. Hise of \$2,525,000 will be used to construct the museum and provide additional funds for an operational endowment. Completion of the museum is estimated to be in April 2019.

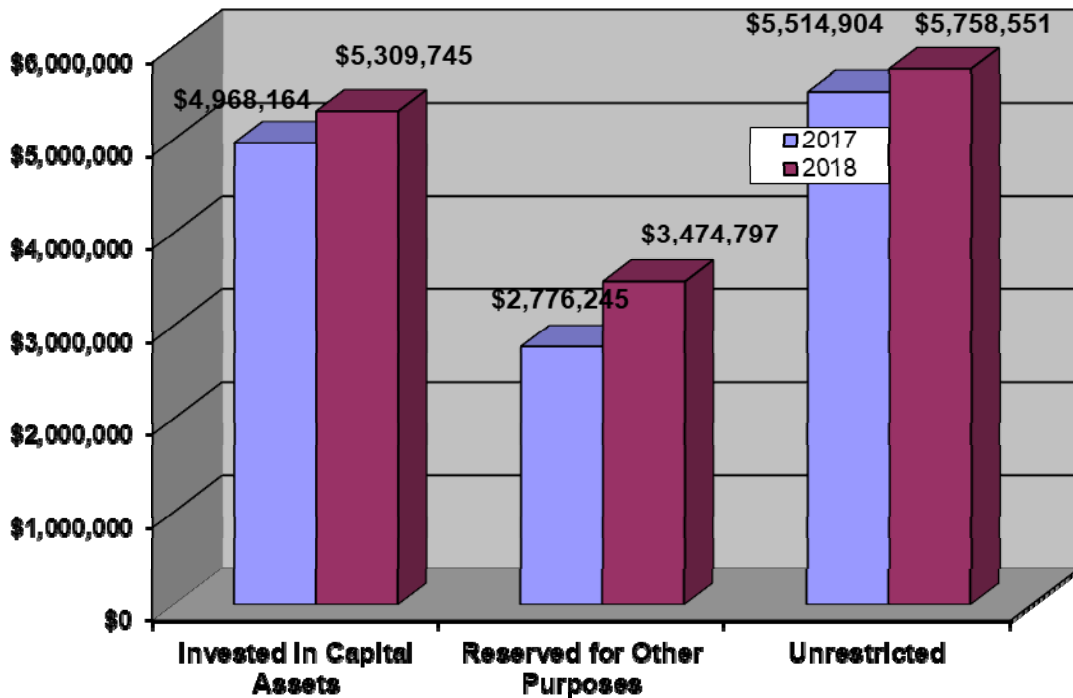
Financial Analysis of the College as a Whole

This schedule is prepared from the College's Statement of Net Position (page 15), which is presented on the accrual basis of accounting whereby assets are capitalized and depreciated.

Analysis of Net Position

Assets	2017	2018
Current		
Current Assets	\$14,406,028	\$25,829,051
Non-current Assets	\$19,162,201	\$13,699,293
Total Assets	\$33,568,229	\$39,528,344
Total Deferred Outflows	\$38,400	\$36,006
Liabilities		
Current Liabilities	\$3,141,035	\$2,816,493
Non-current Liabilities	\$11,372,103	\$16,184,127
Total Liabilities	\$14,513,138	\$19,000,620
Total Deferred Inflows	\$242,003	\$6,020,637
Net Position		
Invested in Capital Assets	\$10,560,339	\$5,309,745
Restricted for Other Purposes	\$2,776,245	\$3,474,797
Unrestricted	\$5,514,904	\$5,758,551
Total Net Position	\$18,851,488	\$14,543,093
Effect of OPEB Liability	(5,592,175)	
Effect of Deferred Property Taxes	(2,233,670)	
Net Position, Restated 7/1/2017	\$11,025,643	

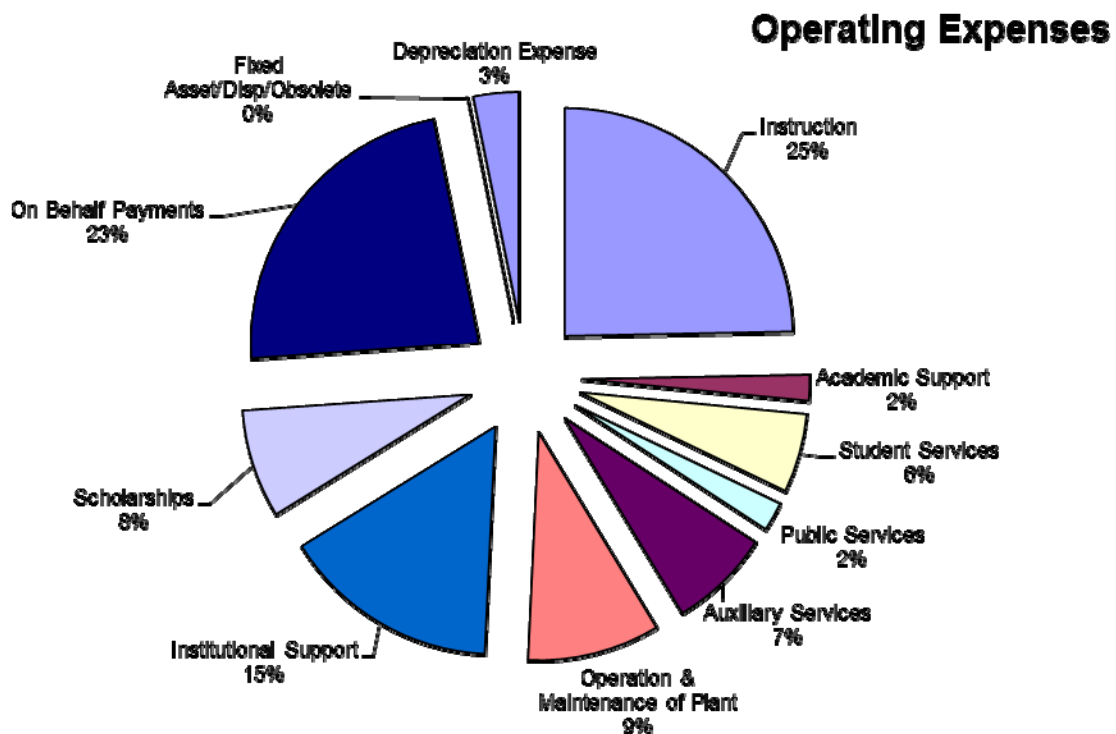
Analysis of Net Position



Operating expenses for the College shown on page 16 for the fiscal year ending June 30, 2018 were \$17,874,986 compared to \$17,080,654 incurred in the previous year.

Operating Expenses:	2017	2018
Instruction	3,635,772	4,412,662
Academic Support	314,471	329,059
Student Services	956,850	1,000,587
Public Services	279,465	366,886
Auxiliary Services	1,367,823	1,283,302
Operation & Maint.of Plant	1,392,679	1,678,395
Institutional Support	2,749,123	2,759,516
Scholarships	1,499,363	1,375,926
Depreciation Expense	553,473	573,540
On Behalf Payments	4,331,635	4,095,113
Total Operating Expenses	17,080,654	17,874,986

The following is a graphic illustration of operating expenses excluding on behalf payments of pension and health insurance - see page 10 and note 6 beginning on page 35:

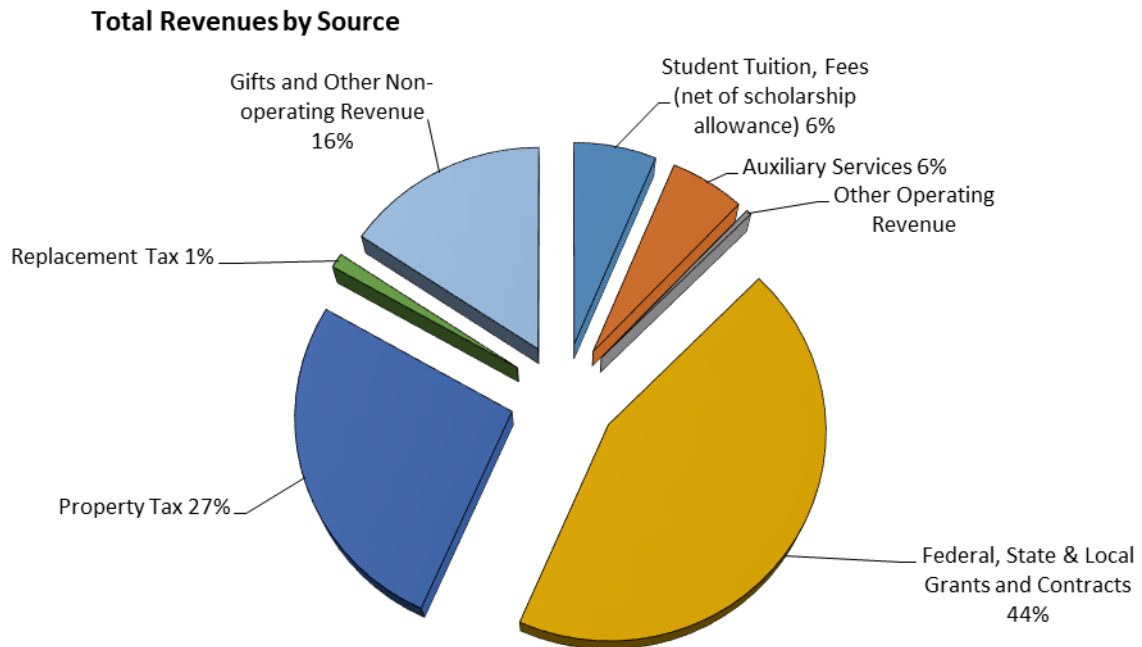


The operating revenues for the year on page 16 were \$2,224,392 compared to \$2,293,072 for FY 2017. Net Non-operating revenues (expenses) were \$19,168,044 compared to \$16,966,626 for FY 2017. On behalf payments of \$4,095,113 is our pensionable and retirement health insurance program contributions recognized as revenue and expense - see note 6 beginning on page 35.

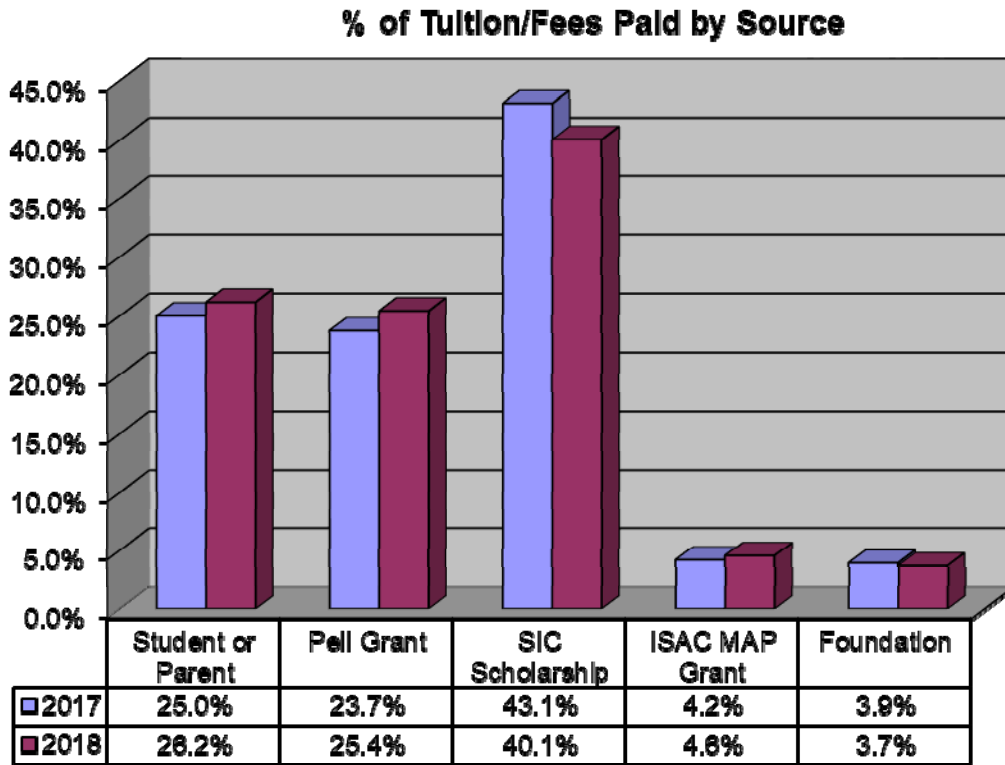
Operating Results

Revenues	2017	2018
Operating Revenues		
Student Tuition, Fees (net of scholarship allowance)	1,053,542	1,125,638
Auxiliary Services	1,201,278	1,027,337
On Behalf Payments	4,331,635	
Other Operating Revenue	38,252	71,417
Total Operating Revenues	6,624,707	2,224,392
Less Operating Expenses	17,080,654	17,874,986
Net Operating Income (Loss)	(10,455,947)	(15,650,594)
Non-operating Revenues		
Federal, State & Local Grants and Contracts	7,589,369	7,822,935
Property Tax	4,449,679	4,518,631
Replacement Tax	239,614	201,250
Interest Income (Expense), Net	(264,377)	(252,555)
Gifts and Other Non-operating Revenue	620,706	2,782,670
On Behalf Payments		4,095,113
Non-operating Revenues, Net	12,634,991	19,168,044
Increase (Decrease) in Net Assets	2,179,044	3,517,450
Net Assets, Beginning of Year	16,672,444	18,851,488
Prior Period Restatement - OPEB Liability		(5,592,175)
Prior Period Adjustment – Deferred Property Taxes		(2,233,670)
Net Assets, End of Year	18,851,488	14,543,093

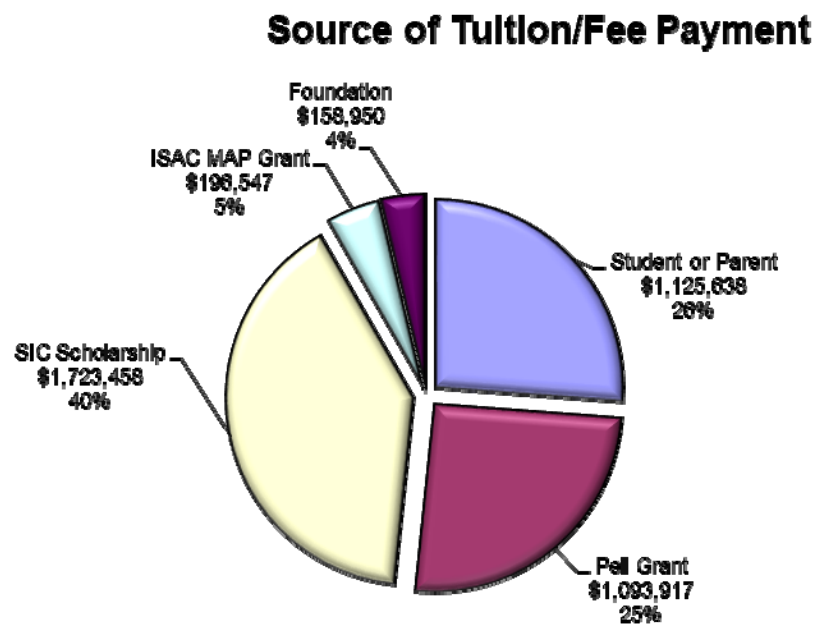
The following is a graphic representation of the source of operating and non-operating revenues excluding on behalf revenue:



The following graph is a comparison of current and prior year of tuition and fee payments by the source of the payment:



Twenty-six percent (26%) of total tuition and fees are paid by students. The remaining seventy-four percent (74%) is paid by student scholarships, Federal or State grants or the Southeastern Illinois College Foundation. The following is a graphic illustration of tuition and fee payment by source for FY2018:



Significant Transactions and Changes in Individual Funds

The operating funds balance, represented by the combination of the Education and the Operations and Maintenance Funds experienced a \$971,754 increase in FY2018. The fund balance increase remains comparable with the FY2017 increase of \$1,006,547 when removing the effects of the \$4,500,000 FY2017 bond proceeds. Revenue from the state government as well as student tuition and fees saw a rise. Expenditures also saw a similar increase. Individually, the education fund balance increased \$938,107 and the operation and maintenance fund increased \$33,647.

The Liability, Protection and Settlement Fund balance increased \$90,736 in FY2018. The fund ends with a new reserve balance of \$793,438 for future liabilities and preventative risk management. Local property taxes are the source of revenues for this fund and are limited due to minimal growth of property value in the district. Due to potential volatility of the number and/or expense of claims possibly made against the district, this balance provides a reasonable surplus for unforeseen liabilities as well as for risk management initiatives to reduce the likelihood of such expenditures.

The Working Cash Fund balance remained the same at \$3,550,030. There presently is no repayment liability within FY2019.

The Capital Projects Fund balance increased by \$1,861,067 as a result of the donation for the construction of the Hise Museum. These additional funds should be expended upon completion of the museum estimated to be in April 2019.

The Auxiliary Fund balance decreased by \$84,049 in FY2018 to \$1,350,044. Income earned by the college bookstore though still positive, saw a drop of \$40,342. The FY2018 plans to improve child study center losses did have positive results by reducing the previous year's loss by \$35,884. Current plans for FY2019 are to increase fees in an effort to minimize any future losses. The SIC business office is continuing to monitor the billing and receivable functions of the center.

The Restricted Purposes fund decreased by \$(427,274) in FY2018. This decrease was a result of the use of funds from the 2010A bond fund for construction and repairs at the SIC Carmi Center, construction of the Archery Building, installation of the new chiller for E & F Buildings, and required matching funds for construction of the Coal Mine Training Center.

Beginning in FY 2012 the Southeastern Illinois College Foundation was considered a component unit of Southeastern Illinois College as defined on page 18 and 19 of the notes to the financial statements. The Foundation's financial information is discretely presented on pages 15 and 16. The Total Net Position of the foundation at the end of FY2018 was \$4,200,188 compared to FY2017 of \$4,321,200, a decrease of \$121,012. See Note 10 starting on page 53 for further details.

BASIC FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF NET POSITION
JUNE 30, 2018**

	Southeastern Illinois College	Component Unit Southeastern Illinois College Foundation
ASSETS		
Current Assets		
Cash and cash equivalents - unrestricted	\$ 12,226,507	\$ 371,010
Restricted cash and cash equivalents	7,817,108	-
Receivables -		
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-
Outside agencies	494,153	-
Fees, Child Study Center, net of allowance for doubtful accounts of \$22,287	31,224	-
Southeastern Illinois College Foundation	1,521	-
Property taxes	4,921,600	-
Other	-	1,455
Inventories	234,203	-
Prepaid expenses	13,621	-
Unconditional promises to give, restricted for scholarships	-	3,001
Total Current Assets	<u>25,829,051</u>	<u>375,466</u>
Non-Current Assets		
Long-term investments	-	3,758,256
Property held for investment	-	69,500
Capital assets, net	13,699,293	-
Total Non-Current Assets	<u>13,699,293</u>	<u>3,827,756</u>
TOTAL ASSETS	<u>39,528,344</u>	<u>4,203,222</u>
DEFERRED OUTFLOWS OF RESOURCES		
Federal, trust, or grant pension contributions	36,006	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>36,006</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts payable	509,259	6,738
Accrued expenses	953,250	-
Due to student groups	102,834	-
Lease purchase payable	51,150	-
Bonds payable - current portion	1,200,000	-
Total Current Liabilities	<u>2,816,493</u>	<u>6,738</u>
Non-Current Liabilities		
Lease purchase payable	2,625	-
Bonds payable	10,589,327	-
Other post employment benefits	5,592,175	-
Total Non-Current Liabilities	<u>16,184,127</u>	<u>-</u>
TOTAL LIABILITIES	<u>19,000,620</u>	<u>6,738</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred other post employment benefits	870,277	-
Deferred Heritage Festival booth rental fees	8,380	-
Deferred property taxes	4,921,600	-
Deferred tuition	220,380	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>6,020,637</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	5,309,745	-
Restricted for:		
Expendable - capital projects	2,427,406	-
Expendable - debt service	(134,755)	-
Expendable - other	1,182,146	-
Permanently restricted	-	2,696,740
Temporarily restricted	-	1,443,580
Unrestricted	5,758,551	59,868
TOTAL NET POSITION	<u>\$ 14,543,093</u>	<u>\$ 4,200,188</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Southeastern Illinois College</u>	<u>Component Unit Southeastern Illinois College Foundation</u>
REVENUES		
Operating Revenues:		
Student tuition and fees, net of scholarship allowances of \$3,172,872	\$ 1,125,638	\$ -
Donations	-	539,490
Auxiliary enterprises revenue:		
Bookstore	525,329	-
Food service	176,565	-
Child study center fees	178,682	-
Other	146,761	-
Other	71,417	-
Total operating revenues	<u>2,224,392</u>	<u>539,490</u>
EXPENSES		
Operating Expenses:		
Instruction	4,412,662	-
Academic support	329,059	-
Student services	1,000,587	657,372
Public services	366,886	-
Auxiliary services	1,283,302	-
Operation and maintenance of plant	1,678,395	-
Institutional support	2,759,516	-
Scholarships	1,375,926	-
Depreciation	573,540	-
On behalf payments	4,095,113	-
Total operating expenses	<u>17,874,986</u>	<u>657,372</u>
Operating income (loss)	<u>(15,650,594)</u>	<u>(117,882)</u>
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	4,518,631	-
Replacement tax	201,250	-
State grants and contracts	4,837,530	-
Federal grants and contracts	2,985,405	-
Interest income	212,245	-
Interest expense	(464,800)	-
Gifts and other non-operating revenue	2,782,670	-
On behalf payments	4,095,113	-
Unrealized capital gains (losses)	-	(3,127)
Total non-operating revenues (expenses), net	<u>19,168,044</u>	<u>(3,127)</u>
Increase (decrease) in net position	3,517,450	(121,009)
Net Position - beginning of year, restated (see Note 8)	<u>11,025,643</u>	<u>4,321,197</u>
Net Position - end of year	<u>\$ 14,543,093</u>	<u>\$ 4,200,188</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Tuition and fees	\$ 1,127,363
Payments to and benefits for employees	(8,100,129)
Payments to suppliers	(3,909,326)
Auxiliary enterprise charges	1,031,573
Sales and services	71,417
Net cash used by operating activities	<u>(9,779,102)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Property taxes	4,523,667
Replacement taxes	201,250
Grants and contracts	9,558,409
Gifts and other non-operating revenue	2,781,348
Net cash provided by noncapital financing activities	<u>17,064,674</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal paid on lease purchase	(61,312)
Interest paid on lease purchase	(2,889)
Principal paid on bonds	(5,660,000)
Interest paid on bonds	(638,405)
Proceeds from bonds	4,500,000
Purchase of capital assets	(1,432,479)
Net cash used by capital and related financing activities	<u>(3,295,085)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	212,245
Net cash provided by investing activities	<u>212,245</u>
Net increase in cash and cash equivalents	4,202,732
Cash and cash equivalents - beginning of year	<u>15,840,883</u>
Cash and cash equivalents - end of year	<u>\$ 20,043,615</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating loss	\$ (15,650,594)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation expense	573,540
On behalf revenues	4,095,113
Decrease in tuition and fees receivable	3,592
Decrease in Child Study Center fees receivable	2,955
Decrease in inventories	44,274
Increase in prepaid expense	(13,180)
Decrease in federal, trust, or grant pension contributions	2,394
Increase in deferred post employment benefits	870,277
Increase in accounts payable	105,671
Decrease in accrued expenses, excluding accrued interest payable	175,882
Increase in amounts due to student groups	11,560
Increase in deferred Heritage Festival booth rental fees	1,281
Decrease in deferred tuition	(1,867)
Net cash used by operating activities	<u>\$ (9,779,102)</u>
Cash and cash equivalents - unrestricted	\$ 12,226,507
Cash and cash equivalents - restricted	7,817,108
Total cash and cash equivalents	<u>\$ 20,043,615</u>

The accompanying notes are an integral part of these financial statements.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: Summary of Significant Accounting Policies

Southeastern Illinois Community College District No. 533 (the College) is organized under the Illinois Public Community College Act with partial funding by the Illinois Community College Board. The College's district encompasses parts of eight counties in Southeastern Illinois. The accounting policies of the College conform to accounting principles generally accepted in the United States of America as applicable to colleges and universities as well as those prescribed by the Illinois Community College Board (ICCB). The College reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Review Boards of Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The following is a summary of the more significant policies.

A. Reporting Entity

The accompanying financial statements include all entities for which the Board of Trustees of the College has financial accountability.

In defining the financial reporting entity, the College has considered whether there are any potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units," and GASB Statement No. 61, "Financial Reporting Entity". The primary criterion for including a potential component unit within the reporting entity is the financial accountability that the elected officials of the primary government have for the component unit, as well as the presence of a financial benefit or burden relationship between the primary government and the component unit.

The criteria used in assessing financial accountability consist of (1) the primary government is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government; and (2) the primary government may be financially accountable if the organization is fiscally dependent.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Concluded)

Fiscal dependency is determined if a component unit possesses one or more of the following characteristics: (1) it is unable to determine its budget without having the primary government approve or modify the budget; (2) it is unable to levy taxes or set rates or charges without approval by the primary government; or (3) it is unable to issue debt without approval of the primary government.

A financial benefit or burden relationship exists between the primary government and the component unit if any one of the following conditions exist: (1) the primary government is legally entitled to or can otherwise access the organization's resources; (2) the primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (3) the primary government is obligated in some manner for the debt of the organization.

Where no financial accountability exists, a legally separate, tax-exempt organization is reported as a component unit if all three of the following criteria are met: (1) the economic resources received or held by the organization are for the direct benefit of the primary government or its constituents; (2) the primary government is entitled to or has the ability to otherwise access a majority of the organization's economic resources; and (3) the economic resources received or held by the organization are significant to the primary government.

Using these criteria, the Southeastern Illinois College Foundation ("Foundation") has been determined to be a legally separate, tax-exempt component unit of the College. The Foundation was organized and operates exclusively for educational and charitable purposes designed to promote the welfare of the College. The board of the Foundation consists of graduates and friends of the College. Although the College does not control the timing or amount of receipts from the Foundation, the majority of the resources, or income thereof, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by or for the benefit of the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. Complete financial statements for the Foundation can be obtained from the Foundation office.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

Non-exchange transactions, in which the College receives value without directly giving equal value in return, include property taxes; federal, state, and local grants; state appropriations; and other contributions. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grants, state appropriations, and other contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when the use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

New Accounting Guidance

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, established new accounting requirements for interest cost incurred before the end of a construction period and is effective for reporting periods beginning after December 15, 2019. The implementation of this standard requires that interest cost incurred before the end of a construction period to be recognized as an expense in the period in which the cost is incurred.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Concluded)

New Accounting Guidance (Concluded)

GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, primary objective is to improve accounting and financial reporting by State and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by non-employer entities (the State of Illinois). The requirements of the Statement are effective for financial statements for periods beginning after June 15, 2017.

The accounting and reporting policies of the College conform to generally accepted accounting principles applicable to government units and Illinois community colleges. The GASB is the accepted standard setting body for establishing accounting and financial reporting principles. These authoritative pronouncements are consistent with the accounting practices prescribed or permitted by the Illinois Community College Board (ICCB), as set forth in the ICCB Fiscal Management Manual. The following is a summary of the more significant policies.

C. Classification of Revenues

Operating revenue includes activities that have the characteristics of exchange transactions such as (1) student tuition and fees and (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as (1) local property taxes, (2) state appropriations, (3) certain federal, state, and local grants and contracts and federal appropriations, and (4) gifts and contributions.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: Summary of Significant Accounting Policies (Continued)

D. Budgets

Although the College adopts an expanded operational budget, the budget legally required by the Illinois Community College Board contains only a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year.

E. Use of Estimates

The preparation of financial statements in conformity 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.

F. Cash and Cash Equivalents

Cash includes deposits held at banks and small amounts of cash on hand and petty cash funds. Illinois Funds Money Market Fund is considered to be cash equivalent due to their liquidity or short-term nature.

G. Receivable from Outside Agencies

The receivable from outside agencies is made up of amounts due from various governmental agencies. The amounts from the governmental agencies are considered to be 100% collectible.

H. Inventories

Inventories consisting of textbooks, college apparel, food, and miscellaneous school supplies are stated at the lower of average cost or net realizable value.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

I. Capital Assets

Capital assets include property, plant equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed by the straight-line method over the estimated lives as follows:

<u>Type of Property and Equipment</u>	<u>Estimated Useful Life</u>
Land improvements	20 Years
Buildings	50 Years
Equipment	5-15 Years

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The College only has one item that qualifies for reporting in this category. It is the federal, trust, or grant pension contributions paid during the current fiscal year. See Note 6 to the financial statements for additional details.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

J. Deferred Outflows/Inflows of Resources (Concluded)

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The College has only one type of item, unavailable revenue, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. The College reports unavailable revenue of three types: unearned tuition and student fees, Heritage Festival booth rental fees, grants, and tax levies collected in the current fiscal year but applicable to periods occurring after year end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Amortization of Bond Issuance Premium/Discount

The College amortizes bond issuance premiums and discounts by the effective interest method over the period the related bond issue is outstanding. The bond premium/discount is amortized by using the same interest rate as the related bond issue, and the current period amortization is shown as a decrease (for a premium) or increase (for a discount) to current period interest expense.

L. Net Position

Net investment in capital assets – This represents the College’s total investment in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

L. Net Position (Concluded)

Restricted net position – expendable – This includes assets/resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties, reduced by any liabilities and deferred inflows of resources related to those assets. Sources of restricted revenue include federal, state, and private grants and contracts. Externally restricted funds may be utilized only in accordance with the purpose established by the source of such funds and are in contrast with unrestricted funds over which the Board of Trustees retains full control to use in achieving any of its institutional purposes. When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted net position – This represents assets/resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the Board of Trustees to meet current expenses for any lawful purpose.

M. Insurance Coverage

Significant losses are covered by commercial insurance for all major programs: property, liability, and workman's compensation. During the year ended June 30, 2018, there were no significant reductions in coverage. Also, there have been no settlement amounts exceeding insurance coverage in the past three years.

N. Account Groups

The College maintains a General Long-Term Debt Account Group and General Fixed Asset Account Group to track the balances of debt to be paid from the debt service fund and fixed assets acquired by governmental funds, respectively. As these are not funds, they have been excluded from the Combined Balance Sheet - All Fund Types, but their balances are included in the Statement of Net Position.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Continued)

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan net position of the State Universities Retirement System (SURS or the System) and additions to/deductions from SURS' plan net position has been determined on the same basis as they are reported by SURS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the non-employer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the non-employer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a non-employer contributing entity. Participating employers are considered employer contributing entities.

P. Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state or nongovernmental programs, are recorded as nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies (Concluded)

Q. Federal Financial Assistance Programs

The College participates in federally funded PELL Grants, SEOG Grants, Federal Work-Study, and Federal Family Education Loan Programs. Federal programs are audited in accordance with the Title 2 *U.S Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audit of States, Local Governments and Non-Profit Organizations*, and the *Compliance Supplement*.

R. Fund Balance Policy

The College maintains a fund balance policy to assure sufficient fiscal resources are available in the event of occurrences that could adversely affect the College's cash flow, responsibilities, and services. The general operating fund balance should be at a minimum 30% of the annual operating budget expenditures or the average of the previous three operating budget expenditures. All other funds, restricted or unrestricted, will be maintained in compliance with federal, state, and local laws and/or policies.

S. Date of Management's Review

The College has evaluated subsequent events through October 12, 2018, the date which the financial statements were available to be issued.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2: Cash and Cash Equivalents

At June 30, 2018, the carrying amount of the College's deposits at financial institutions was \$20,037,086, which does not include \$6,529 cash on hand and petty cash funds held at the College. The bank balance was \$20,213,019.

<u>Institution</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Banterra Bank Group	\$ 7,610,333	\$ 7,786,265
<u>Investment Pool</u>		
Illinois Funds Money Market Fund		
U.S. Bank	12,426,753	12,426,754
	<u>\$ 20,037,086</u>	<u>\$ 20,213,019</u>

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, 2018, \$7,786,265 of the College's bank balance of \$20,213,019 was exposed to custodial credit risk as follows:

Collateralized by securities held by the pledging financial institution's agent in the College's name	<u>\$7,786,265</u>
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The Illinois Funds Money Market Fund is a money market fund created in 1975 by the Illinois General Assembly. Its primary purpose is to provide custodians of public funds with an alternative investment vehicle which enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 105% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2: Cash and Cash Equivalents (Concluded)

The individual participants maintain separate investment accounts representing a proportionate share of the pool of assets and its respective collateral; therefore no collateral is identified with each individual participant's account. Given the nature of the Illinois Funds Money Market Fund, the carrying value approximates market value.

NOTE 3: Changes in Capital Assets

The following is a schedule of the College's investment in capital assets. The investment in capital assets is determined by reducing historical cost by accumulated depreciation.

	Balance 07-01-17	Additions	Deletions	Balance 06-30-18
Capital assets not being depreciated:				
Land	\$ 266,405	\$ -	\$ -	\$ 266,405
Construction in progress	795,494	199,586	879,019	116,061
	<u>1,061,899</u>	<u>199,586</u>	<u>879,019</u>	<u>382,466</u>
Other capital assets:				
Land improvements	1,200,645	90,340	-	1,290,985
Buildings	16,994,101	1,962,914	-	18,957,015
Equipment	<u>2,364,239</u>	<u>58,657</u>	<u>-</u>	<u>2,422,896</u>
Total other capital assets at historical costs	<u>20,558,985</u>	<u>2,111,911</u>	<u>-</u>	<u>22,670,896</u>
Total capital assets at historical cost	<u>\$ 21,620,884</u>	<u>\$ 2,311,497</u>	<u>\$ 879,019</u>	<u>\$ 23,053,362</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3: Changes in Capital Assets (Concluded)

Less Accumulated Depreciation:

Land improvements	\$ 1,041,223	\$ 7,322	\$ -	\$ 1,048,545
Buildings	6,278,209	371,186	-	6,649,395
Equipment	1,461,098	195,032	-	1,656,128
	<u>8,780,530</u>	<u>\$ 573,540</u>	<u>\$ -</u>	<u>9,354,069</u>
Capital Assets, Net	<u>\$ 12,840,354</u>			<u>\$ 13,699,293</u>

NOTE 4: Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the College for the year ended June 30, 2018:

Bond payable at July 1, 2017	\$ 12,958,328
Bonds retired	(5,660,000)
Bonds issued	4,500,000
Bond premium amortization	(9,001)
Bond payable at June 30, 2018	<u>\$ 11,789,327</u>
Lease purchases payable at July 1, 2017	\$ 115,087
Leases issued	-
Lease principal paid	(61,312)
Lease purchases payable at June 30, 2018	<u>\$ 53,775</u>

The following is a description of the bond issues and the debt service requirement to maturity:

August 1, 2010 General Obligation Bonds, Series 2010A
Maturity Date – December 1, 2019
Total issue \$2,500,000
Interest rate 5.25% - 5.5%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 400,000	\$ 52,738	\$ 452,738
2020	795,000	20,869	815,869
	<u>\$ 1,195,000</u>	<u>\$ 73,607</u>	<u>\$ 1,268,607</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

August 1, 2010 General Obligation Bonds, Series 2010B
Maturity Date – December 1, 2023
Total issue \$3,405,000
Interest rate 3.75% - 5.5%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 134,070	\$ 134,070
2020	-	134,070	134,070
2021	830,000	118,508	948,508
2022	865,000	86,078	951,078
2023	900,000	51,210	951,210
2024	810,000	16,605	826,605
	<u>\$ 3,405,000</u>	<u>\$ 540,541</u>	<u>\$ 3,945,541</u>

September 1, 2012 General Obligation Refunding Community College Bonds,
Series 2012
Maturity Date – October 1, 2018
Total issue \$2,000,000
Interest rate 2.00% - 2.50%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 270,000	\$ 2,700	\$ 272,700
	<u>\$ 270,000</u>	<u>\$ 2,700</u>	<u>\$ 272,700</u>

February 19, 2016 - General Obligation Bonds, Series 2016A
Maturity Date – December 1, 2019
Total Issue \$1,690,000
Interest Rate 2.65%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 530,000	\$ 13,648	\$ 543,648
2020	250,000	3,312	253,312
	<u>\$ 780,000</u>	<u>\$ 16,960</u>	<u>\$ 796,960</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

February 19, 2016 - General Obligation Bonds, Series 2016B

Maturity Date – December 1, 2022

Total Issue \$1,630,000

Interest Rate 2.45%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 39,935	\$ 39,935
2020	205,000	37,424	242,424
2021	465,000	29,216	494,216
2022	475,000	17,701	492,701
2023	485,000	5,941	490,941
	<u>\$ 1,630,000</u>	<u>\$ 130,217</u>	<u>\$ 1,760,217</u>

June 1, 2017 – Alternate Revenue Bonds, Series 2017A

Maturity Date – December 1, 2026

Total Issue \$4,500,000

Interest Rate 3.875% - 4.25%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 243,183	\$ 243,183
2020	-	183,150	183,150
2021	-	183,150	183,150
2022	-	183,150	183,150
2023	-	183,150	183,150
2024-2027	4,500,000	471,281	4,971,281
	<u>\$ 4,500,000</u>	<u>\$ 1,447,064</u>	<u>\$ 5,947,064</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4: Changes in Long-Term Debt (Continued)

IBM Backup Server lease purchase agreement with IBM LLC

Dated January 1, 2014

Maturity Date – December 1, 2018

Lease amount - \$71,263

Lease term – 60 months

Interest at 3.21%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 7,650	\$ 72	\$ 7,722
	<u>\$ 7,650</u>	<u>\$ 72</u>	<u>\$ 7,722</u>

Wireless Network Upgrades lease purchase agreement with Peoples National Bank

Dated October 1, 2014

Maturity Date – October 1, 2018

Lease amount - \$63,000

Lease term – 4 years

Interest at 2.98%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 16,461	\$ 497	\$ 16,958
	<u>\$ 16,461</u>	<u>\$ 497</u>	<u>\$ 16,958</u>

Tri State Business Copiers lease purchase agreement with Peoples National Bank

Dated July 31, 2014

Maturity Date – July 31, 2019

Lease amount - \$125,895

Lease term – 60 months

Interest at 2.98%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 26,654	\$ 508	\$ 27,162
2020	2,625	6	2,631
	<u>\$ 29,279</u>	<u>\$ 514</u>	<u>\$ 29,793</u>

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4: Changes in Long-Term Debt (Concluded)

At June 30, 2018, the College's future cash flow requirements for retirement of bond principal and interest obligations and other long-term debt obligations by fiscal year were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,251,150	\$ 487,352	\$ 1,738,502
2020	1,252,625	378,831	1,631,089
2021	1,295,000	330,874	1,625,874
2022	1,340,000	286,929	1,626,929
2023	1,385,000	240,301	1,625,301
2024 – 2027	5,310,000	487,886	5,797,886
	<u>\$ 11,833,775</u>	<u>\$ 2,212,173</u>	<u>\$ 14,045,581</u>

Included in long-term debt payable, but not included in the above schedule of future cash flow requirements, is \$9,327 of unamortized bond issuance premium.

NOTE 5: Property Taxes

The 2017 property tax extension has been deferred to comply with Government Accounting Standards Board Statement No. 3 since it was levied to finance activities of the 2017/2018 academic year. In accordance with these guidelines, property tax revenue is to be recognized in the period the levy is intended to finance.

The College must file its tax levy ordinance by the last Tuesday in December of each year. The College's property tax is levied each year on all taxable real property located within the District. These taxes attach an enforceable lien on real property as of January 1 and are payable in two installments; due dates vary by county. The College receives significant property tax receipts from July through November.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5: Property Taxes (Concluded)

The following are the tax rates permitted and the actual rates levied per \$100 of assessed valuation.

	Maximum Rate	Actual Rate	
		2017 Levy Payable 2018	2016 Levy Payable 2017
Education	.28000	0.27784	0.28000
Operations and Maintenance	.10000	0.09922	0.10000
Tort Immunity	Unlimited	0.15338	0.15066
Audit	.00500	0.00500	0.00500
Social Security	Unlimited	0.01512	0.01655
Bond and Interest	Unlimited	0.31315	0.26138
		<u>0.86371</u>	<u>0.81359</u>

NOTE 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Southeastern Illinois Community College District No. 533 contributes to the State Universities Retirement System of Illinois (SURS), a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (the State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 21, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is considered a component unit of the State of Illinois' financial reporting entity and is included in the state's financial reports as a pension trust fund. SURS is governed by Chapter 40, Act 5, Article 15 of the *Illinois Compiled Statutes*. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier 1 refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed 6 months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2017 can be found in the System's comprehensive annual financial report (CAFR) Notes to the Financial Statements.

Contributions

The State of Illinois is primarily responsible for funding the System on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members of the System to reach 90% of the total Actuarial Accrued Liability by the end of Fiscal Year 2045. Employer contributions from "trust, federal, and other funds" are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer normal cost for fiscal year 2017 and 2018 respectively, was 12.53% and 12.46% of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.0% of their annual covered salary. The contribution requirements of plan members and employers are established and may be amended by the Illinois General Assembly.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

General Information about the Pension Plan (Concluded)

Contributions (Concluded)

Participating employers make contributions toward separately financed specific liabilities under Section 15-139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of “affected annuitants” or specific return to work annuitants) and Section 15-155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period).

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Net Pension Liability

The new pension liability (NPL) was measured as of June 30, 2017. At June 30, 2017, SURS reported a net pension liability (NPL) of \$25,481,105,995.

Employer Proportionate Share of Net Pension Liability

The amount of the proportionate share of the net pension liability to be recognized for Southeastern Illinois Community College District No. 533 is \$0. The proportionate share of the State’s net pension liability associated with Southeastern Illinois Community College District No. 533 is \$38,298,102 or 0.1503%. This amount should not be recognized in the financial statement. The net pension liability and total pension liability as of June 30, 2017 was determined based on the June 30, 2016 actuarial valuation rolled forward. The basis of allocation was used in the proportionate share of net pension liability is the actual reported pensionable contributions made to SURS during fiscal year 2017.

Pension Expense

At June 30, 2017 SURS reported a collective net pension expense of \$2,412,918,129.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Employer Proportionate Share of Pension Expense

The employer proportionate share of collective pension expense should be recognized similarly to on-behalf payments as both revenue and matching expenditure in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable contributions made to SURS during fiscal year 2017. As a result, Southeastern Illinois Community College District No. 533 recognized on-behalf revenue and pension expense of \$3,626,616 for the fiscal year ended June 30, 2018.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Deferred outflows of resources are the consumption of net position by the system that is applicable to future reporting periods.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 139,193,227	\$ 1,170,771
Changes in assumption	205,004,315	259,657,577
Net differences between projected and actual earnings on pension plan investments	94,620,827	-
Total	<u>\$ 438,818,369</u>	<u>\$ 260,828,348</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expense

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ 55,589,850
2019	187,874,276
2020	90,475,551
2021	(155,949,656)
2022	-
Thereafter	-
Total	\$ 177,990,021

Employer Deferral of Fiscal Year 2018 Pension Expense

Employer paid \$36,006 in federal, trust or grant contributions for the fiscal year ended June 30, 2018. These contributions were made subsequent to the pension liability measurement date of June 30, 2017 and are recognized as Deferred Outflows of Resources as of June 30, 2018.

Assumptions and Other Inputs

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period June 30, 2010 – 2014. The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.75 to 15.00 percent, including inflation
Investment rate of return	7.25 percent beginning with the actuarial valuation as of June 30, 2014

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Continued)

Assumptions and Other Inputs (Continued)

Actuarial Assumptions (Concluded)

Mortality rates were based on the RP2014 Combined Mortality Table with projected generational mortality and a separate morality assumption for disabled participants.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultant(s) and actuary(s). For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2017, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	23%	6.08%
Private Equity	6%	8.73%
Non-U.S. Equity	19%	7.34%
Global Equity	8%	6.85%
Fixed Income	19%	1.38%
Treasury-Inflation Protected Securities	4%	1.17%
Emerging Market Debt	3%	4.14%
Real Estate REITS	4%	5.75%
Direct Real Estate	6%	4.62%
Commodities	2%	4.23%
Hedged Strategies	5%	3.95%
Opportunity Fund	1%	6.71%
Total	100%	5.20%
Inflation		2.75%
Expected Arithmetic Return		7.95%

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6: Defined Benefit Pension Plan (Concluded)

Assumptions and Other Inputs (Concluded)

Discount Rate

A single discount rate of 7.09% was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.56% (based on the weekly rate closest to but not later than the measurement date of the 20-Year Bond Buyer Index as published by the Federal Reserve). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under the System's funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2073. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2073, and the municipal bond rate was applied to all benefit payments after that date.

Sensitivity of the System's Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.09%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

1% Decrease	Current Single Discount Rate	1% Increase
6.09%	Assumption	8.09%
	7.09%	
\$30,885,146,279	\$25,481,105,995	\$20,997,457,586

Additional information regarding the SURS basic financial statements including the Plan Net Position can be found in the SURS comprehensive annual financial report by accessing the website at www.SURS.org.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits

Plan Description

In addition, Southeastern Illinois Community College District No. 533 contributes to the Community College Health Insurance Security Fund (CCHISF) (also known as the College Insurance Program “CIP”) that was established under the State Employees Group Insurance Act of 1971, as amended, 5 ILCS 375/6.9(f), which became effective July 1, 1999. The CCHISF is a cost-sharing, multiple-employer defined benefit OPEB Trust Fund, which has a special funding situation as described in 40 ILCS 15/1.4. A non-employer (the State) is required by statute to contribute a defined percentage of participant payroll directly to the OPEB plan, which is administered through the trust.

CCHISF has no component units and is not a component unit of any other entity. However, because CCHISF is not legally separate from the State of Illinois, the financials statements of the CCHISF are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing health benefits to retirees, as established under the plan and associated administrative cost.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Benefits Provided

Through the trust the State provides health, dental, vision, and life insurance benefits for retirees and their dependents. Substantially all State employees become eligible for post-employment benefits if they eventually become annuitants of one of the State sponsored pension plans. Health, dental and vision benefits include basic benefits for annuitants and their dependents under the State's self-insurance plan and insurance contracts currently in force. Annuitants may be required to contribute towards health, dental, and vision benefits with the amount based on factors such as date of retirement, years of credited service with the State, whether the annuitant is covered by Medicare, and whether the annuitant has chosen a managed health care plan. Annuitants who retired prior to January 1, 1998, and who are vested in the State Employees' Retirement System do not contribute towards health, dental, and vision benefits. For annuitants who retire on or after January 1, 1998, the annuitant's contribution amount is reduced five percent for each year of credited service with the State allowing those annuitants with twenty or more years of credited service to not have to contribute towards health, dental, and vision benefits. Annuitants also receive life insurance coverage equal to the annual salary of the last day of employment until age 60, at which time the benefit becomes \$5,000.

The State pays for a portion of the employer costs for the benefits provided. The total cost of the State's portion of the health, dental, vision, and life insurance benefits of all members, including post-employment health, dental, vision, and life insurance benefits, is recognized as an expenditure by the State in the Illinois Comprehensive Annual Financial Report. The State finances the costs on a pay-as-you-go basis. The total costs incurred for health, dental, vision, and life insurance benefits are not separated by department or component unit for annuitants and their dependents nor active employees and the dependents.

A summary of post-employment benefit provision, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department of Central Management Services, may be obtained by writing to the Department of Central Management Services, Stratton Office Building, 401 South Spring Street, Springfield, IL 62706.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.10) requires every active contributor of the State Universities Retirement System (SURS), who is a full-time employee of a community college district or an association of community college boards, to make contributions to the plan at the rate of 0.5% of salary. The same section of statute requires every community college district or association of community college boards that is an employer under the SURS, to contribute to the plan an amount equal to 0.5% of the salary paid to its full-time employees who participate in the plan. The State Pension Funds Continuing Appropriation Act (40 ILCS15/1.4) requires the State to make an annual appropriation to the fund in an amount certified by the SURS Board of Trustees. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.9) requires the Director of the Department to determine the rates and premiums for annuitants and dependent beneficiaries and establish the cost-sharing parameter, as well as funding. At the option of the board of trustees, the college districts may pay all or part of the balance of the cost of coverage for retirees from the district. Administrative costs are paid by the CCHISF. At June 30, 2018, the College's policy was not to subsidize health insurance premiums of their retirees.

Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEBs amounts for the OPEB benefits provided to members through the CCHISF plan. During fiscal year 2018 the College recognized OPEB contributions of \$26,604.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Actuarial Assumptions (Continued)

Inflation	2.75%
Salary increases	Depends on service and ranges from 10.00% at 1 year of service to 3.75% at 34 or more years of service. Salary increase includes a 3.75% wage inflation assumption
Investment rate of return	0%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.52% is added to non-Medicare costs on and after 2020 to account for the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2014.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Actuarial Assumptions (Concluded)

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the CIP fund is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The increase in the single discount rate from 2.85% to 3.56% caused the College's total OPEB liability to decrease by approximately \$454,988 from 2016 to 2017.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of the future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of the benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

During the plan year ending June 30, 2017, the collective trust earned \$24,000 in interest and due to the significant benefit payable, the trust net assets at June 30, 2017 of the collective trust is a negative (deficit) balance of \$50,818,000. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the long-term expected rate of return assumptions was set to zero.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

Sensitivity of the employer's proportionate share of the collective net OPEB liability to changes in the discount rate assumption

The following presents the College's proportionate share of the collective net OPEB liability, as well as what the College's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56 percent) or 1-percentage-point higher (4.56 percent) than the current discount rate:

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
Employer's proportionate share of the collective net OPEB liability	\$ 6,395,554	\$ 5,592,175	\$ 4,899,557

Sensitivity of the employer's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates assumption

The following table shows the College's net OPEB liability as of June 30, 2017, using current trend rates and sensitivity trend rates that are either 1-percentage-point higher or lower. The key trend rates are 8.00% in 2018 decreasing to an ultimate trend rate of 5.02% in 2025, for non-Medicare coverage, and 9.00% in 2018 decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease ^a	Healthcare Cost Trend Rates	1% Increase ^b
Employer's proportionate share of the collective net OPEB liability	\$ 4,639,276	\$ 5,592,175	\$ 6,971,132

^a One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate rate of 4.02% in 2025 for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.

^b One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.02% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: Post-Employment Benefits (Continued)

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to OPEB*

The collective net OPEB liability was measured as of June 30, 2017. At June 30, 2017, the CCHISF reported a net OPEB liability of \$1,823,636,957.

At June 30, 2018, the College reported a liability for its proportionate share of the net OPEB liability that is reflected as a reduction for State OPEB support provided to the College. The collective net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the collective net OPEB liability was based on a projection of the College's long-term share of contributions to the OPEB plan relative to the projected contributions of the College, actuarially determined. At June 30, 2017, the College's proportion was \$5,592,175 (.306650%), which was a decrease of .02562% from its proportion measured as of June 30, 2016 of \$6,047,163 (.332270%). The State's support and total are for disclosure purposes only. The amount recognized by the College as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the College were as follow:

Employer's proportionate share of the net OPEB liability	\$ 5,592,175
State's proportionate share of the net OPEB liability associated with the employer	<u>5,518,523</u>
Total	<u>\$ 11,110,698</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Concluded)

For the year ending June 30, 2018, the College recognized OPEB expense and revenue of \$441,893 for support provided on-behalf by the State. At June 30, 2018, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 15,827
Changes of assumptions	-	465,824
Net difference between projected and actual earnings on OPEB plan investments	-	59
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	388,564
Total Deferred Amounts Related to OPEB	\$ -	\$ 870,277

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the College's OPEB expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources
2019	\$ 195,635
2020	195,635
2021	195,635
2022	195,365
2023	87,738
Total	\$ 870,277

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7: Post-Employment Benefits (Concluded)

Request for information

CCHISF has no component units and is not a component unit of any other entity. However, because CCGISF is not legally separate from the State of Illinois, the financials statements of the CCHISF are included in the financial statement of the State of Illinois as a pension (and other employee benefit) trust fund. The State of Illinois' Comprehensive Annual Financial Report may be obtained by writing to the State Comptroller's office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

NOTE 8: Restatement and Prior Period Adjustment

The College implemented GASB Statement No. 75 (detailed in Note 1) and consequently recognized deferred outflows of resources, deferred inflows of resources, and net OPEB liability in the current year. Because these OPEB related opening balances reflect OPEB expenses not previously recognized, the beginning net position of the business-type activities on the Statement of Revenues, Expenses, and Changes in Net Position has been restated as follows:

Net Position

Net position – July 1, 2017	\$ 18,851,488
Effect of recognizing OPEB liability	(5,592,175)
Effect of recognizing deferred tax revenue	(2,233,670)
Net position, restated – July 1, 2017	<u>\$ 11,025,643</u>

The College implemented GASB Statement No. 33 (detailed in Note 1) and consequently recognized deferred inflows of resources for tax levies for future years. Because these deferred inflows were not previously adjusted, the beginning net position of the governmental Statement of Net Position has been restated as follows:

Net Position, General fund

Net position - July 1, 2017	\$ 9,902,128
Effect of recognizing deferred tax revenue	(1,034,652)
Net position, restated – July 1, 2017	<u>\$ 8,867,476</u>

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8: Restatement and Prior Period Adjustment (Continued)

Net Position, Audit fund

Net position - July 1, 2017	\$ 4,981
Effect of recognizing deferred tax revenue	(13,740)
Net position, restated – July 1, 2017	<u>\$ (8,759)</u>

Net Position, Liability, protection and settlement fund

Net position - July 1, 2017	\$ 1,163,692
Effect of recognizing deferred tax revenue	(460,990)
Net position, restated – July 1, 2017	<u>\$ 702,702</u>

Net Position, Debt service fund

Net position - July 1, 2017	\$ 736,592
Effect of recognizing deferred tax revenue	(724,288)
Net position, restated – July 1, 2017	<u>\$ 12,304</u>

NOTE 9: Commitments

Federal & State Grants

The College has received a number of Federal and State grants for specific purposes which are subject to review and audit by grantor agencies. Such audits may result in requests for reimbursement to granting agencies for expenditures disallowed under the terms of the grants. Based on prior experience, College management believes that such disallowances, if any, will not be material.

Construction in Progress

The College is currently in the midst of constructing the Hise Museum. The estimated cost of the museum is \$1,876,000. Total costs incurred as of June 30, 2018 were \$196,762.

The College is currently in the midst of upgrading the Water Treatment Plant. The estimated cost of the upgrade is \$22,875. Total costs incurred as of June 30, 2018 were \$2,824.

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9: Commitments (Concluded)

Phone Lease

Effective April 3, 2013, the College entered into a lease agreement with CTS Technology Solutions, Inc. for a phone system. The lease is for five years at \$2,288 per month for equipment and maintenance. Effective August 1, 2018, the College extended their lease with CTS Technology Solutions, Inc. The new lease is for five years at \$2,073 per month for equipment and maintenance. Lease expense for the year ended June 30, 2018 was \$27,623.

<u>Fiscal Year</u>	<u>Lease Payment Due</u>
2019	\$ 24,876
2020	24,876
2021	24,876
2022	24,876
2023	2,073
Total	<u>\$ 101,577</u>

Vacation & Sick Pay

As of June 30, 2018, employees had earned but not taken annual vacation and sick pay, which at salary rates in effect at the end of the year, totaled approximately \$375,744. The College has appropriately accrued this liability.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit

The Southeastern Illinois College Foundation (component unit of Southeastern Illinois College) is a not-for-profit charitable organization.

The Foundations' financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-210, *Not-for-Profit Entities*. Under ASC 958-210, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Investment Expenses

Expenses related to investment revenues, including custodial fees and investment advisory fees, amounted to \$28,344 and have been included in student services expenses in the accompanying statement of revenues, expenses, and changes in net position.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit (Continued)

Investments in Securities

The Foundation invests in equity mutual funds, equity securities, and fixed income securities. Fair values for investments are determined by reference to quoted market prices for similar investments, yield curves, and other relevant information. There were no changes in valuation techniques in the year ended June 30, 2018. The Foundation recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended June 30, 2018. Fair value measurements for investments reported at fair value on a recurring basis at June 30, 2018 were determined based on:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
<u>Investments</u>	
Mutual funds	\$ 1,743,743
Stocks, options, & ETFs	1,323,944
Preferred/fixed rate cap sec	245,790
Unit investment trusts	134,300
Fixed income securities	310,479
	<u>\$ 3,758,256</u>

Donor-Designated Endowment Funds

The Foundation's endowment consists of funds established for a variety of purposes. Its endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions. Funds designated by the Board of Trustees to function as endowments are voluntary and may be reversed by the governing board at any time. Accordingly, they are reported as part of the unrestricted class of net assets.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit (Continued)

Donor-Designated Endowment Funds (Continued)

Absent explicit donor stipulations to the contrary, the Board of Trustees of the Foundation has interpreted the State Prudent Management of Institutional Funds (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation's investment policies.

Endowment net asset composition by type of fund as of June 30, 2018 is as follows:

Endowment Fund Type	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Donor-restricted	\$ -	\$ 1,202,463	\$ 2,696,740	\$ 3,899,203
Board-designated	67,301	-	-	67,301
	<u>\$ 67,301</u>	<u>\$ 1,202,463</u>	<u>\$ 2,696,740</u>	<u>\$ 3,966,504</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10: Discretely Presented Component Unit (Continued)

Donor-Designated Endowment Funds (Concluded)

Changes in endowment net assets as of June 30, 2018 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Endowment net assets, July 1, 2017	\$ (69,131)	\$ 1,199,856	\$ 2,624,034	\$ 3,754,759
Contributions	130,110	2,073	50,914	183,097
Investment income	31,266	92,568	21,792	145,626
Realized gain (loss)	70,760	27,521	-	98,281
Unrealized gain (loss)	(3,127)	10,555	-	7,428
Amounts appropriated for expenditures	(92,577)	(130,110)	-	(222,687)
Endowment net assets, June 30, 2018	<u>\$ 67,301</u>	<u>\$ 1,202,463</u>	<u>\$ 2,696,740</u>	<u>\$ 3,966,504</u>

REQUIRED SUPPLEMENTARY INFORMATION

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
RETIREMENT SYSTEM OF ILLINOIS TREND DATA
FOR THE YEAR ENDED JUNE 30, 2018**

SCHEDULE OF SHARE OF NET PENSION LIABILITY	FY 2014	FY 2015	FY 2016	FY 2017
SOUTHEASTERN ILLINOIS COLLEGE				
(a) Proportion Percentage of the Collective Net Pension Liability	0%	0%	0%	0%
(b) Proportion Amount of the Collective Net Pension Liability	\$ -	\$ -	\$ -	\$ -
Portion of Nonemployer Contributing Entities' Total Proportion of				
(c) Collective Net Pension Liability Associated with Employer	38,071,682	40,000,273	43,559,675	38,298,102
Total (b) + (c)	<u>\$ 38,071,682</u>	<u>\$ 40,000,273</u>	<u>\$ 43,559,675</u>	<u>\$ 38,298,102</u>
Employer DB Covered Payroll	\$ 6,397,386	\$ 6,150,675	\$ 6,078,388	\$ 5,322,458
Proportion of Collective Net Pension Liability associated with Employer as a Percentage of DB Covered Payroll	596.79%	650.34%	716.63%	719.56%
SURS Plan Net Position as a Percentage of Total Pension Liability	44.39%	42.37%	39.57%	42.04%

SCHEDULE OF CONTRIBUTIONS	FY 2014	FY 2015	FY 2016	FY 2017
SOUTHEASTERN ILLINOIS COLLEGE				
Federal, Trust, Grant and Other Contribution	\$ 63,025	\$ 58,448	\$ 44,512	\$ 38,400
Contribution in Relation to Required Contribution	63,025	58,448	44,512	38,400
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer Covered Payroll	\$ 556,187	\$ 721,625	\$ 507,698	\$ 448,799
Contributions as a Percentage of Covered Payroll	11.33%	8.10%	8.77%	8.56%

SOUTHEASTERN ILLINOIS COLLEGE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
On-Behalf Payments for Community College Health Insurance Program	\$ 29,702	\$ 30,114	\$ 30,114	\$ 26,604	\$ 25,504

* Note: The System implemented GASB No. 68 in fiscal year 2015. The information above is presented for as many years as available. The Schedule is intended to show information for 10 years.

Fiscal Year 2018 Total DB Contributions: \$ 406,850

Fiscal Year 2018 Total SMP Contributions: \$ 43,570

**SOUTHEASTERN ILLINOIS COLLEGE
HARRISBURG, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

Changes of Benefit Terms.

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2016.

Changes of Assumptions.

In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest, and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 2010 to June 30, 2014 was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015.

- **Mortality Rates:** Change from the RP 2000 Mortality table projected to 2017, sex distinct, to the RP-2014 mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants.
- **Salary Increase:** Change assumption to service-based rates, ranging from 3.75 percent to 15.00 percent based on years of service, with underlying wage inflation of 3.75 percent.
- **Normal Retirement Rates:** Change to retirement rates at ages younger than 60, age 66, and ages 70-79 to reflect observed experiences.
- **Early Retirement Rates:** Change to a slight increase to the rates at ages 55 and 56.
- **Turnover Rates:** Change to produce lower expected turnover for members with less than 10 years of service and higher turnover for members with more than 10 years of service than the currently assumed rates.
- **Disability Rates:** Decrease rates and have separate rates for males and females to reflect observed experience.
- **Dependent Assumption:** Maintain the current assumption on marital status that varies by age and sex and the assumption that males are three years older than their spouses.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
OTHER POST-EMPLOYMENT BENEFIT SYSTEM OF ILLINOIS TREND DATA - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

	2017	2016
Employer's Proportion (percentage) of Collective Net OPEB Liability	0.306650%	0.332270%
Employer's Proportion (amount) of Collective Net OPEB Liability	\$ 5,592,175	\$ 6,047,163
Non-Employer Proportion (amount) of Collective Net OPEB Liability	5,518,517	6,300,629
TOTAL	<u>\$ 11,110,692</u>	<u>\$ 12,347,792</u>
Employer's Covered-Employee Payroll	\$ 448,799	\$ 507,698
Employer's Proportionate Share (amount) of the Collective Net OPEB Liability as a Percentage of the Employer's Covered Payroll	1246.03%	1191.09%
Plan's Fiduciary Net Position as a Percent of Total OPEB Liability	-21.86%	-32.27%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
SCHEDULE OF STATE CONTRIBUTIONS - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

	2017	2016
Statutorily Required Contribution **	\$ 26,604	\$ 30,114
Contributions in Relation to the Employer's Covered-Employee Payroll	5.93%	5.93%
Annual Contribution Deficiency (Excess) **	N/A	N/A

*** Statutorily Required Contributions = Actual Contributions*

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**REQUIRED SUPPLEMENTARY INFORMATION - STATE UNIVERSITIES
NOTES TO REQUIRED OPEB SUPPLEMENTARY INFORMATION - *UNAUDITED*
FOR THE YEAR ENDED JUNE 30, 2018**

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Sponsor's Fiscal year End	June 30, 2018

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on pay-as-you-go basis. Retired members contribute a percentage of premium rates based on service at retirement. The sponsor contributes claims and expenses in excess of retired member contributions. The goal of the policy is to finance current year costs plus margin for incurred but not paid plan costs.
Retirees' Share of Benefit-Related Costs	Healthcare premium rates for members depend on the date of retirement and the years of service earned at retirement. Members who retired before January 1, 1998, are eligible for single coverage at no cost to the member. Members who retire after January 1, 1998, are eligible for single coverage provided they pay a portion of the premium equal to 5 percent for each service under 20 years. Eligible dependents receive coverage provided they pay 100 percent of the required dependent premium. Premiums for plan year 2017 and 2018 are based on actual premiums. Premiums after 2018 were projected based on the same healthcare cost trend rates applied to per capita claim cost but excluding the additional trend rate that estimates the impact of the Excise Tax.
Asset Valuation Method	Not Applicable
Investment Rate of Return	Not Applicable
Inflation	2.75%
Healthcare Cost Trend Rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trends start at 8.00% and 9.00% for non-Medicare cost and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.49% is added to non-Medicare cost on and after 2020 to account for the Excise Tax.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.
Salary Increases	Depends on service ad rages from 15.00% at less than 1 year of service to 3.75% at 34 or more years of service. Salary increases includes a 3.75% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2014, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection

SUPPLEMENTAL INFORMATION

COMBINED FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED BALANCE SHEET - ALL FUND TYPES
JUNE 30, 2018**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMO- RANDOM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	AGENCY	
ASSETS							
Cash and cash equivalents - unrestricted	\$ 11,166,674	\$ -	\$ -	\$ -	\$ 1,059,833	\$ -	\$ 12,226,507
Cash and cash equivalents - restricted	-	5,140,066	53,357	2,520,851		102,834	7,817,108
Receivables -							
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-	-	-	-	-	89,114
Outside agencies	150,217	310,214	-	-	33,722	-	494,153
Fees, Child Study Center, net of allowance for doubtful accounts of \$28,883	-	-	-	-	31,224	-	31,224
Southeastern Illinois College Foundation	1,521	-	-	-	-	-	1,521
Property taxes	2,133,006	992,338	1,796,256	-	-	-	4,921,600
Inventories	-	-	-	-	234,203	-	234,203
Prepaid expenses	-	13,621	-	-	-	-	13,621
Property, plant, and equipment (net)	-	-	-	-	59,810	-	59,810
TOTAL ASSETS	\$ 13,540,532	\$ 6,456,239	\$ 1,849,613	\$ 2,520,851	\$ 1,418,792	\$ 102,834	\$ 25,888,861
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 418,848	\$ 93,568	\$ -	\$ 93,445	\$ 12,946	\$ -	\$ 618,807
Accrued expenses	689,686	3,187	188,112	-	18,495	-	899,480
Due to student groups	-	-	-	-	-	102,834	102,834
Lease purchase payable	-	-	-	-	28,927	-	28,927
Total Liabilities	1,108,534	96,755	188,112	93,445	60,368	102,834	1,650,048
Deferred Inflows of Resources							
Deferred Heritage Festival booth rental fees	-	-	-	-	8,380	-	8,380
Deferred property taxes	2,133,006	992,338	1,796,256	-	-	-	4,921,600
Deferred tuition	459,762	-	-	-	-	-	459,762
Total Deferred Inflows of Resources	2,592,768	992,338	1,796,256	-	8,380	-	5,389,742
Fund Balances							
Retained earnings unreserved	-	-	-	-	1,350,044	-	1,350,044
Fund balances -							
Restricted		5,367,146	(134,755)	2,427,406	-	-	7,659,797
Unrestricted	9,839,230	-	-	-	-	-	9,839,230
Total Fund Balances	9,839,230	5,367,146	(134,755)	2,427,406	1,350,044	-	18,849,071
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 13,540,532	\$ 6,456,239	\$ 1,849,613	\$ 2,520,851	\$ 1,418,792	\$ 102,834	\$ 25,888,861

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GOVERNMENTAL FUND TYPES				TOTALS (MEMO- RANDOM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
Revenues					
Local governments	\$ 2,302,210	\$ 957,979	\$ 1,459,692	\$ -	\$ 4,719,881
State governments	4,302,790	338,193	-	-	4,640,983
Federal governments	3,212	2,962,218	-	-	2,965,430
Student tuition and fees	4,298,510	-	-	-	4,298,510
Other sources	261,218	99,438	514	2,534,546	2,895,716
Total Direct Revenues	11,167,940	4,357,828	1,460,206	2,534,546	19,520,520
On behalf payments - Community College Health Insurance Program	441,893	-	-	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	-	-	3,653,220
Total Revenues	15,263,053	4,357,828	1,460,206	2,534,546	23,615,633
Expenditures					
Instruction	3,174,000	460,262	-	-	3,634,262
Academic support	336,626	-	-	-	336,626
Student services	725,934	273,870	-	-	999,804
Public services	4,067	359,395	-	-	363,462
Auxiliary services	58,365	3,600	-	-	61,965
Operation and maintenance of plant	1,578,589	294,083	-	-	1,872,672
Institutional support	7,010,393	1,033,160	1,607,265	487,669	10,138,487
Capital outlay	-	-	-	194,577	194,577
Scholarships	1,419,168	2,270,765	-	-	3,689,933
Total Direct Expenditures	14,307,142	4,695,135	1,607,265	682,246	21,291,788
On behalf payments - Community College Health Insurance Program	441,893	-	-	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	-	-	3,653,220
Total Expenditures	18,402,255	4,695,135	1,607,265	682,246	25,386,901
Revenues over (under) expenditures	(3,139,202)	(337,307)	(147,059)	1,852,300	(1,771,268)
Other Financing Sources (Uses)					
Transfers in	365,440	61,173	-	8,767	435,380
Transfers out	(754,484)	(60,304)	-	-	(814,788)
Bond proceeds	4,500,000	-	-	-	4,500,000
Total Other Financing Sources (Uses)	4,110,956	869	-	8,767	4,120,592
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	971,754	(336,438)	(147,059)	1,861,067	2,349,324
Fund Balance, Restated (See Note 8) - July 1, 2017	8,867,476	5,703,584	12,304	566,339	15,149,703
Fund Balance - June 30, 2018	\$ 9,839,230	\$ 5,367,146	\$ (134,755)	\$ 2,427,406	\$ 17,499,027

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GENERAL FUND		SPECIAL REVENUE FUNDS		DEBT SERVICE		CAPITAL PROJECTS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues								
Local governments	\$ 2,299,200	\$ 2,302,210	\$ 951,170	\$ 957,979	\$ 1,445,172	\$ 1,459,692	\$ -	\$ -
State governments	4,315,360	4,302,790	262,475	338,193	-	-	-	-
Federal governments	3,400	3,212	3,822,534	2,962,218	-	-	-	-
Student tuition and fees	4,390,620	4,298,510	-	-	-	-	-	-
Other sources	163,500	261,218	71,697	99,438	1,800	514	1,754,000	2,534,546
Total Direct Revenues	11,172,080	11,167,940	5,107,876	4,357,828	1,446,972	1,460,206	1,754,000	2,534,546
On behalf payments - Comm College Health Insurance Program	-	441,893	-	-	-	-	-	441,893
On behalf payments - State Universities Retirement System	-	3,653,220	-	-	-	-	-	3,653,220
Total Revenues	11,172,080	15,263,053	5,107,876	4,357,828	1,446,972	1,460,206	1,754,000	6,629,659
Expenditures								
Instruction	3,393,423	3,174,000	974,201	460,262	-	-	-	-
Academic support	344,021	336,626	-	-	-	-	-	-
Student services	749,922	725,934	299,774	273,870	-	-	-	-
Public services	8,950	4,067	258,100	359,395	-	-	-	-
Auxiliary services	61,689	58,365	2,700	3,600	-	-	-	-
Operation and maintenance of plant	1,572,910	1,578,589	384,170	294,083	-	-	-	-
Institutional support	8,072,027	7,010,393	1,066,454	1,033,160	1,445,172	1,607,265	557,485	487,669
Capital outlay	-	-	-	-	-	-	-	194,577
Scholarships	1,554,000	1,419,168	2,576,084	2,270,765	-	-	-	-
Total Direct Expenditures	15,756,942	14,307,142	5,561,483	4,695,135	1,445,172	1,607,265	557,485	682,246
On behalf payments - Comm College Health Insurance Program	-	441,893	-	-	-	-	-	441,893
On behalf payments - State Universities Retirement System	-	3,653,220	-	-	-	-	-	3,653,220
Total Expenditures	15,756,942	18,402,255	5,561,483	4,695,135	1,445,172	1,607,265	557,485	4,777,359
Revenues over (under) Expenditures	(4,584,862)	(3,139,202)	(453,607)	(337,307)	1,800	(147,059)	1,196,515	1,852,300
Other Financing Sources (Uses)								
Transfers in	370,650	365,440	61,000	61,173	-	-	9,000	8,767
Transfers out	(787,646)	(754,484)	(88,650)	(60,304)	-	-	-	-
Bond proceeds	-	4,500,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(416,996)	4,110,956	(27,650)	869	-	-	9,000	8,767
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (5,001,858)</u>	<u>971,754</u>	<u>\$ (481,257)</u>	<u>(336,438)</u>	<u>\$ 1,800</u>	<u>(147,059)</u>	<u>\$ 1,205,515</u>	<u>1,861,067</u>
Fund Balance, Restated (See Note 8) - July 1, 2017		8,867,476		5,703,584		12,304		566,339
Fund Balance - June 30, 2018		<u>\$ 9,839,230</u>		<u>\$ 5,367,146</u>		<u>\$ (134,755)</u>		<u>\$ 2,427,406</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	PROPRIETARY FUND TYPE	
	ENTERPRISE	
	AUXILIARY FUND	
	BUDGET	ACTUAL
Operating Revenues		
Auxiliary Fund	\$ 1,198,000	\$ 900,551
Other	196,140	146,761
Total Operating Revenues	<u>1,394,140</u>	<u>1,047,312</u>
Operating Expenses		
Auxiliary Fund		
Salaries	499,982	498,259
Contractual services	69,035	52,887
Supplies and materials	852,134	629,876
Office Equipment	14,400	14,398
Conference and meeting expense	78,748	51,692
Fixed charges	67,036	55,867
Other	4,933	4,286
Scholarships	242,500	215,170
Total Operating Expenses	<u>1,828,768</u>	<u>1,522,435</u>
Operating Income (Loss)	<u>(434,628)</u>	<u>(475,123)</u>
Non-operating Revenues (Expenses)	<u>6,000</u>	<u>11,667</u>
Income (Loss) Before Operating Transfers	(428,628)	(463,456)
Operating Transfers In (Out)	<u>435,646</u>	<u>379,407</u>
Net Income (Loss)	<u>\$ 7,018</u>	(84,049)
Retained Earnings - July 1, 2017		<u>1,434,093</u>
Retained Earnings - June 30, 2018		<u>\$ 1,350,044</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	PROPRIETARY FUND TYPE ENTERPRISE AUXILIARY FUND
CASH FLOWS FROM OPERATING ACTIVITIES:	
Auxiliary enterprise charges	\$ 1,042,440
Grants and contracts	19,975
Payments to suppliers	(746,294)
Payments to employees	(500,485)
Payments for scholarships	(215,170)
Net Cash Used by Operating Activities	<u>(399,534)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Interfund transfers in	383,393
Interfund transfers out	(3,986)
Net Cash Provided by Noncapital Financing Activities	<u>379,407</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal paid on lease purchase	(25,862)
Net Cash Used by Capital and Related Financing Activities	<u>(25,862)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest on cash deposits	11,667
Net Cash Provided by Investing Activities	<u>11,667</u>
Net Increase in Cash and Cash Equivalents	(34,322)
Cash and Cash Equivalents - July 1, 2017	<u>1,094,155</u>
Cash and Cash Equivalents - June 30, 2018	<u><u>\$ 1,059,833</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Loss	\$ (475,123)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation expense	29,448
Decrease in accounts receivable	13,822
Decrease in inventory	44,274
Decrease in accounts payable	(11,010)
Decrease in accrued expenses	(2,226)
Increase in Heritage Festival booth rentals	1,281
Net Cash Used by Operating Activities	<u><u>\$ (399,534)</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:	

COMBINING FINANCIAL STATEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING BALANCE SHEET - GENERAL FUND
JUNE 30, 2018**

	EDUCATION FUND	OPERATIONS AND MAINTENANCE FUND	TOTALS
Assets and Deferred Outflows of Resources			
Assets			
Cash and Cash Equivalents - Unrestricted	\$ 9,042,337	\$ 2,124,337	\$ 11,166,674
Cash and Cash Equivalents - Restricted	-	2,520,851	2,520,851
Receivables -			
Tuition and fees, net of allowance for doubtful accounts of \$375,323	89,114	-	89,114
Outside agencies	130,065	20,152	150,217
Southeastern Illinois College Foundation	1,521	-	1,521
Property taxes	1,569,308	563,698	2,133,006
	<u>10,832,345</u>	<u>5,229,038</u>	<u>16,061,383</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 10,832,345</u>	<u>\$ 5,229,038</u>	<u>\$ 16,061,383</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 313,355	\$ 105,493	\$ 418,848
Accrued expenses	683,304	6,382	689,686
Total Liabilities	<u>996,659</u>	<u>675,573</u>	<u>1,672,232</u>
Deferred Inflows of Resources			
Deferred property taxes	1,569,308	563,698	2,133,006
Deferred tuition	459,762	-	459,762
Total Deferred Inflows of Resources	<u>2,029,070</u>	<u>563,698</u>	<u>2,592,768</u>
Fund Balances			
Unrestricted	7,806,616	2,032,614	9,839,230
Restricted	-	2,520,851	2,520,851
Total Fund Balances	<u>7,806,616</u>	<u>4,553,465</u>	<u>12,360,081</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,832,345</u>	<u>\$ 5,792,736</u>	<u>\$ 16,625,081</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	EDUCATION FUND	OPERATIONS AND MAINTENANCE FUND	TOTALS
Revenues			
Local governments	\$ 1,646,175	\$ 656,035	\$ 2,302,210
State governments	3,742,365	560,425	4,302,790
Federal governments	3,212	-	3,212
Student tuition and fees	4,298,510	-	4,298,510
Other sources	204,625	56,593	261,218
Total Revenues	9,894,887	1,273,053	11,167,940
On behalf payments - Community College Health Insurance Program	441,893	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	3,653,220
Total On Behalf Payments	4,095,113	-	4,095,113
Total Revenues	13,990,000	1,273,053	15,263,053
Expenditures			
Instruction	3,174,000	-	3,174,000
Academic support	336,626	-	336,626
Student services	725,934	-	725,934
Public services	4,067	-	4,067
Auxiliary services	58,365	-	58,365
Operation and maintenance of plant	-	1,578,589	1,578,589
Institutional support	7,005,481	4,912	7,010,393
Scholarships	1,419,168	-	1,419,168
Total Expenditures	12,723,641	1,583,501	14,307,142
On behalf payments - Community College Health Insurance Program	441,893	-	441,893
On behalf payments - State Universities Retirement System	3,653,220	-	3,653,220
Total On Behalf Expenditures	4,095,113	-	4,095,113
Total Expenditures	16,818,754	1,583,501	18,402,255
Revenues over (under) Expenditures	(2,828,754)	(310,448)	(3,139,202)
Other Financing Sources (Uses)			
Transfers in	21,345	344,095	365,440
Transfers out	(754,484)	-	(754,484)
Bond proceeds	4,500,000	-	4,500,000
Total Other Financing Sources (Uses)	3,766,861	344,095	4,110,956
Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	938,107	33,647	971,754
Fund Balance, Restated (See Note 8) - July 1, 2017	6,868,509	1,998,967	8,867,476
Fund Balance - June 30, 2018	\$ 7,806,616	\$ 2,032,614	\$ 9,839,230

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
JUNE 30, 2018**

	AUDIT FUND	LIABILITY, PROTECTION, AND SETTLE- MENT FUND	RESTRICTED PURPOSES FUND	WORKING CASH FUND	TOTALS
Assets					
Cash and Cash Equivalents - Restricted	\$ (8,659)	\$ 802,811	\$ 795,884	\$ 3,550,030	\$ 5,140,066
Receivables -					
Outside agencies	-	-	310,214	-	310,214
Property taxes	28,286	964,052	-	-	992,338
Prepaid expenses	-	13,621	-	-	13,621
Total Assets	\$ 19,627	\$ 1,780,484	\$ 1,106,098	\$ 3,550,030	\$ 6,456,239
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 22,980	\$ 70,588	\$ -	\$ 93,568
Accrued expenses	-	14	3,173	-	3,187
Total Liabilities	47,913	22,994	73,761	-	96,755
Deferred Inflows of Resources					
Deferred property taxes	28,286	964,052	-	-	992,338
Total Deferred Inflows of Resources	28,286	964,052	-	-	992,338
Fund Balances					
Restricted	(8,659)	793,438	1,032,337	3,550,030	5,367,146
Total Fund Balances	(8,659)	793,438	1,032,337	3,550,030	5,367,146
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 67,540	\$ 1,780,484	\$ 1,106,098	\$ 3,550,030	\$ 6,456,239

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	AUDIT FUND	LIABILITY, PROTECTION AND SETTLE- MENT FUND	RESTRICTED PURPOSES FUND	WORKING CASH FUND	TOTALS
Revenues					
Local governments	\$ 27,770	\$ 930,209	\$ -	\$ -	\$ 957,979
State governments	-	-	338,193	-	338,193
Federal governments	-	-	2,962,218	-	2,962,218
Other sources	-	8,835	51,644	38,959	99,438
Total Revenues	<u>27,770</u>	<u>939,044</u>	<u>3,352,055</u>	<u>38,959</u>	<u>4,357,828</u>
Expenditures					
Instruction	-	-	460,262	-	460,262
Student services	-	-	273,870	-	273,870
Public services	-	-	359,395	-	359,395
Auxiliary services	-	-	3,600	-	3,600
Operation and maintenance of plant	-	294,083	-	-	294,083
Institutional support	41,670	554,225	437,265	-	1,033,160
Scholarships	-	-	2,270,765	-	2,270,765
Total Expenditures	<u>41,670</u>	<u>848,308</u>	<u>3,805,157</u>	<u>-</u>	<u>4,695,135</u>
Revenues over (under) Expenditures	<u>(13,900)</u>	<u>90,736</u>	<u>(453,102)</u>	<u>38,959</u>	<u>(337,307)</u>
Other Financing Sources (Uses)					
Transfers in	14,000	-	47,173	-	61,173
Transfers out	-	-	(21,345)	(38,959)	(60,304)
Total Other Financing Sources (Uses)	<u>14,000</u>	<u>-</u>	<u>25,828</u>	<u>(38,959)</u>	<u>869</u>
Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	100	90,736	(427,274)	-	(336,438)
Fund Balance, Restated (See Note 8) - July 1, 2017	<u>(8,759)</u>	<u>702,702</u>	<u>1,459,611</u>	<u>3,550,030</u>	<u>5,703,584</u>
Fund Balance - June 30, 2018	<u>\$ (8,659)</u>	<u>\$ 793,438</u>	<u>\$ 1,032,337</u>	<u>\$ 3,550,030</u>	<u>\$ 5,367,146</u>

FINANCIAL DATA

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF VALUATIONS AND TAX EXTENSIONS - UNAUDITED
JUNE 30, 2018**

	2017 LEVY PAYABLE IN 2018		2016 LEVY PAYABLE IN 2017		2015 LEVY PAYABLE IN 2016	
	<u>RATE</u>	<u>EXTENSION</u>	<u>RATE</u>	<u>EXTENSION</u>	<u>RATE</u>	<u>EXTENSION</u>
Fund						
Education	0.27784	\$ 1,577,423	0.28000	\$ 1,538,894	0.27922	\$ 1,531,975
Operations and Maintenance	0.09922	563,317	0.10000	549,605	0.09973	547,181
Tort Immunity	0.15338	870,807	0.15066	828,035	0.14171	777,510
Audit	0.00500	28,387	0.00500	27,480	0.00500	27,433
Social Security	0.01512	85,843	0.01655	90,960	0.01844	101,173
Bond and Interest	0.31315	1,777,894	0.26138	1,436,557	0.26368	1,446,713
	<u>0.86371</u>	<u>\$ 4,903,671</u>	<u>0.81359</u>	<u>\$ 4,471,531</u>	<u>0.80778</u>	<u>\$ 4,431,985</u>
District Valuation		<u>\$ 567,745,086</u>		<u>\$ 549,604,946</u>		<u>\$ 548,662,494</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF LEGAL DEBT MARGIN - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2018**

Assessed Valuation - 2017 Levy	
Gallatin	\$ 63,035,460
Hamilton	7,734,370
Hardin	31,022,800
Johnson	12,257,497
Pope	49,927,452
Saline	258,944,886
White	143,386,276
Williamson	1,436,345
	<u>\$ 567,745,086</u>
 Debt Limit, 2.875% of Assessed Valuation	 \$ 16,322,671
 Less: Total Indebtedness	 <u>11,843,102</u>
 Legal Debt Margin	 <u>\$ 4,479,569</u>

UNIFORM FINANCIAL STATEMENT

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #1
ALL FUNDS SUMMARY
FOR THE YEAR ENDED JUNE 30, 2018**

	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund (Restricted)	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund
Fund Balance, Restated (See Note 8) July 1, 2017	\$6,868,509	\$1,998,967	\$566,339	\$12,304	\$1,434,093	\$1,459,611	\$3,550,030
Revenues:							
Local Tax Revenue	1,545,550	555,410		1,459,692			
All Other Local Revenue	100,625	100,625					
ICCB Grants	3,742,365	560,425				51,662	
All Other State Revenue					72,106	286,531	
Federal Revenue	3,212				19,975	2,962,218	
Student Tuition and Fees	4,298,510						
All Other Revenue	4,704,625	56,593	2,534,546	514	966,898	51,644	38,959
Total Direct Revenue	14,394,887	1,273,053	2,534,546	1,460,206	1,058,979	3,352,055	38,959
State On-Behalf Payments	3,641,870	453,243					
Total Revenues	<u>\$18,036,757</u>	<u>\$1,726,296</u>	<u>\$2,534,546</u>	<u>\$1,460,206</u>	<u>\$1,058,979</u>	<u>\$3,352,055</u>	<u>\$38,959</u>
Expenditures							
Instruction	4,082,490				29,560	460,262	
Academic Support	432,978				14,466		
Student Services	933,717					273,870	
Public Service/Continuing Education	5,231		194,590		11,154	327,021	
Organized Research							
Auxiliary Services	75,071				1,249,288	3,600	
Operations and Maintenance		2,030,426					
Institutional Support	9,010,649	6,318	487,656	1,607,265		452,639	
Scholarships, Grants, Waivers	1,825,375				217,967	2,287,765	
Total Expenditures	<u>16,365,511</u>	<u>2,036,744</u>	<u>682,246</u>	<u>1,607,265</u>	<u>1,522,435</u>	<u>3,805,157</u>	<u>0</u>
Net Transfers	<u>(733,139)</u>	<u>344,095</u>	<u>8,767</u>		<u>379,407</u>	<u>25,828</u>	<u>(38,959)</u>
Fund Balance June 30, 2018	<u>\$7,806,616</u>	<u>\$2,032,614</u>	<u>\$2,427,406</u>	<u>(\$134,755)</u>	<u>\$1,350,044</u>	<u>\$1,032,337</u>	<u>\$3,550,030</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #1
ALL FUNDS SUMMARY
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Audit Fund</u>	<u>Liability, Protection Settlement Fund</u>	<u>Building Bonds Proceeds Fund</u>	<u>PBC * Rental Fund</u>	<u>PBC * Operations and Maintenance Fund</u>	<u>Total</u>
Fund Balance, Restated (See Note 8) July 1, 2017	(\$8,759)	\$702,702				\$16,583,796
Revenues:						
Local Tax Revenue	27,770	930,209				4,518,631
All Other Local Revenue						201,250
ICCB Grants						4,354,452
All Other State Revenue						358,637
Federal Revenue						2,985,405
Student Tuition and Fees						4,298,510
All Other Revenue		8,835				8,362,614
Total Revenue	<u>\$27,770</u>	<u>\$939,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25,079,499</u>
State On-Behalf Payments						\$4,095,113
Total Revenues	<u>\$27,770</u>	<u>\$939,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,174,612</u>
Expenditures						
Instruction						4,572,312
Academic Support						447,444
Student Services						1,207,587
Public Service/Continuing Education						537,996
Organized Research						0
Auxiliary Services						1,327,959
Operations and Maintenance		296,460				2,326,886
Institutional Support	41,670	551,848				12,158,045
Scholarships, Grants, Waivers						4,331,107
Total Expenditures	<u>\$41,670</u>	<u>\$848,308</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,909,336</u>
Net Transfers	<u>14,000</u>					(1)
Fund Balance June 30, 2018	<u>(\$8,659)</u>	<u>\$793,438</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,849,071</u>
* Public Building Commission						

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #2
SUMMARY OF FIXED ASSETS AND DEBT
FOR THE YEAR ENDED JUNE 30, 2018**

	Fixed Asset/Debt Account Groups <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	Fixed Asset/Debt Account Groups <u>June 30, 2018</u>
Fixed Assets				
Sites and Improvements	\$1,460,300	\$75,375		\$1,535,675
Buildings, Additions, and Improvements	17,789,596	1,298,444		19,088,040
Equipment	2,182,777	58,658		2,241,435
Other Fixed Assets	<u>0</u>	<u></u>	<u></u>	<u>0</u>
Accumulated Depreciation	<u>8,681,577</u>	<u>544,091</u>	<u>0</u>	<u>9,225,668</u>
Net Fixed Assets	<u>\$12,751,096</u>	<u>\$888,386</u>	<u>\$0</u>	<u>\$13,639,482</u>
Fixed Debt				
Bonds Payable	\$12,940,000	\$4,500,000	\$5,660,000	\$11,780,000
Other Fixed Liabilities	<u>60,298</u>	<u></u>	<u>6,523</u>	<u>53,775</u>
Total Fixed Liabilities	<u>\$13,000,298</u>	<u>\$4,500,000</u>	<u>\$5,666,523</u>	<u>\$11,833,775</u>
	<u>Outstanding July 1, 2017</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2018</u>
Education Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Operations and Maintenance Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Bond and Interest Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Audit Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
Liability, Protection, and Settlement Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
PBC Rental Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0
PBC Operations and Maintenance Fund				
Tax Anticipation Warrants				0
Tax Anticipation Notes				0

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #3
OPERATING FUNDS REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Education <u>Fund</u>	Operations and Maintenance <u>Fund</u>	PBC Operations and Maintenance <u>Fund</u>	Total Operating Funds
OPERATING REVENUES BY SOURCE				
Local Government Revenue:				
Local Taxes	\$1,551,403	\$554,073		\$2,105,476
Chargeback Revenue				0
CPPRT	100,625	100,625		201,250
Other				0
TOTAL LOCAL GOVERNMENT	<u>\$1,652,028</u>	<u>\$654,698</u>	<u>\$0</u>	<u>\$2,306,726</u>
State Government:				
ICCB Base Operating Grant	\$989,310			\$989,310
ICCB Equalization Grant	2,460,425	560,425		3,020,850
ICCB Career & Technical Education	130,995			130,995
ICCB Adult Education				0
Other ICCB Grants not listed above	161,635			161,635
Dept. of Corrections				0
Dept. of Veterans Affairs				0
Illinois Student Assistance Commission				0
Other State On-Behalf Payments	<u>3,641,870</u>	<u>453,243</u>		<u>4,095,113</u>
TOTAL STATE GOVERNMENT	<u>\$7,384,235</u>	<u>\$1,013,668</u>	<u>\$0</u>	<u>\$8,397,903</u>
Federal Government:				
Dept. of Education	\$2,890			\$2,890
Dept. of Labor				0
Dept. of Health & Human Services				0
Other	<u>322</u>			<u>322</u>
TOTAL FEDERAL GOVERNMENT	<u>\$3,212</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,212</u>
Student Tuition and Fees				
Tuition	\$ 3,324,299			\$ 3,324,299
Fees	974,211			974,211
Other Student Assessments				0
TOTAL TUITION AND FEES	<u>\$4,298,510</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,298,510</u>
Other Sources				
Sales and Service Fees	\$71,417	\$3,665		\$75,082
Facilities Revenue		24,000		24,000
Investment Revenue	101,824	23,153		124,977
Non-Governmental Grants				0
Other	<u>4,531,384</u>	<u>5,775</u>		<u>4,537,159</u>
TOTAL OTHER REVENUE	<u>\$4,704,625</u>	<u>\$56,593</u>	<u>\$0</u>	<u>\$4,761,218</u>
TOTAL REVENUE	<u>\$18,042,610</u>	<u>\$1,724,959</u>	<u>\$0</u>	<u>\$19,767,569</u>
Less: Non-Operating Items *				
Tuition Chargeback Revenue				\$0
Instructional Service Contracts				0
ADJUSTED REVENUE	<u>\$18,042,610</u>	<u>\$1,724,959</u>	<u>\$0</u>	<u>\$19,767,569</u>

* Enter as negative

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #3
OPERATING FUNDS REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Education <u>Fund</u>	Operations and Maintenance <u>Fund</u>	PBC Operations and Maintenance <u>Fund</u>	Total Operating Funds
OPERATING EXPENDITURES				
BY PROGRAM				
Instruction	\$4,082,490			\$4,082,490
Academic Support	432,978			432,978
Student Services	933,717			933,717
Public Service/Continuing Education	5,231			5,231
Organized Research				0
Auxiliary Services	75,071			75,071
Operations and Maintenance		2,030,426		2,030,426
Institutional Support	9,010,649	6,318		9,016,967
Scholarships, Grants, Waivers	1,825,375			1,825,375
TOTAL EXPENDITURES	<u>\$16,365,511</u>	<u>\$2,036,744</u>	<u>\$0</u>	<u>\$18,402,255</u>
Less Non-Operating Items*				
Tuition Chargeback				\$0
Instructional Service Contracts				0
Transfers	731,239	(344,095)		387,144
ADJUSTED EXPENDITURES	<u>\$17,096,750</u>	<u>\$1,692,649</u>	<u>\$0</u>	<u>\$18,789,399</u>
BY OBJECT				
Salaries	\$4,835,104	\$133,677		\$4,968,781
Employee Benefits	618,620			618,620
Contractual Services	474,345	650,585		1,124,930
General Materials and Supplies	632,688	35,314		668,002
Library Materials**				0
Conference and Meeting Expenses	95,386	170		95,556
Fixed Charges	4,576,008	29,757		4,605,765
Utilities		508,166		508,166
Capital Outlay	19,845	194,273		214,118
Other	1,471,645	31,559		1,503,204
SURS Pension On-Behalf Payments	3,248,885	404,335		3,653,220
OPEB On-Behalf Payments	392,985	48,908		441,893
Student Grants & Scholarships**				0
TOTAL EXPENDITURES	<u>\$16,365,511</u>	<u>\$2,036,744</u>	<u>\$0</u>	<u>\$18,402,255</u>
Less Non-Operating Items*				
Tuition Chargeback				\$0
Instructional Service Contracts				0
Transfers	731,239	(344,095)		387,144
ADJUSTED EXPENDITURES	<u>\$17,096,750</u>	<u>\$1,692,649</u>	<u>\$0</u>	<u>\$18,789,399</u>

* Enter as negative

** Non-add line.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #4
RESTRICTED PURPOSES FUND REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	Restricted Purposes Fund
REVENUE BY SOURCE:	
TOTAL LOCAL GOVERNMENT	\$0
State Government	
ICCB - Program Improvement Grant	\$14,555
ICCB - Adult Education	37,107
ICCB - (Other , Attach Itemization)	
Dept. of Corrections	
Illinois Student Assistance Commission	
Other (Attach Itemization)	286,531
TOTAL STATE GOVERNMENT	\$338,193
Federal Government	
Dept. of Education	\$2,777,061
Dept. of Labor	167,268
Dept. of Health & Human Services	
Other	17,889
TOTAL FEDERAL GOVERNMENT	\$2,962,218
Other Sources	
Tuition and Fees	
Other	51,644
TOTAL OTHER SOURCES	\$51,644
TOTAL RESTRICTED PURPOSES FUND REVENUES	\$3,352,055
EXPENDITURES BY PROGRAM	
Instruction	\$460,262
Academic Support	
Student Services	273,870
Public Service/Continuing Education	327,021
Organized Research	
Auxiliary Services	3,600
Operations and Maintenance	
Institutional Support	452,639
Scholarships, Grants and Waivers	2,287,765
TOTAL RESTRICTED PURPOSES FUND EXPENDITURES	\$3,805,157
EXPENDITURES BY OBJECT	
Salaries	\$521,844
Employee Benefits	101,344
Contractual Services	70,940
Student Financial Aid	
General Materials and Supplies	195,148
Library Materials*	
Travel & Conference//Meeting Expenses	55,135
Fixed Charges	24,000
Utilities	936
Capital Outlay	548,045
Other	2,287,765
Scholarships, Grants, Waivers*	
TOTAL RESTRICTED PURPOSES FUND EXPENDITURES	\$3,805,157
* Non-add line	

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**UNIFORM FINANCIAL STATEMENT #5
CURRENT FUNDS * EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2018**

INSTRUCTION

Instructional Programs	\$3,083,368
Other	1,488,944
Total Instruction	<u>\$4,572,312</u>

ACADEMIC SUPPORT

Library Center	\$163,748
Instructional Materials Center	187,344
Educational Media Services	
Academic Computing Support	
Academic Administration and Planning	
Other	96,352
Total Academic Support	<u>\$447,444</u>

STUDENT SERVICES SUPPORT

Admissions and Records	\$39,771
Counseling and Career Services	337,741
Financial Aid Administration	359,382
Other	470,693
Total Student Services Support	<u>\$1,207,587</u>

PUBLIC SERVICE/CONTINUING EDUCATION

Community Education	\$211,801
Customized Training (Instructional)	73,451
Community Services	
Other	58,154
Total Public Service/Continuing Education	<u>\$343,406</u>

ORGANIZED RESEARCH

AUXILIARY SERVICES	<u>\$1,327,959</u>
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OPERATIONS AND MAINTENANCE OF PLANT

Maintenance	\$359,075
Custodial Services	438,042
Grounds	70,360
Campus Security	239,803
Transportation	(3,086)
Utilities	716,765
Administration	47,290
Other	460,043
Total Operations and Maintenance of Plant	<u>\$2,328,292</u>

INSTITUTIONAL SUPPORT

Executive Management	\$266,348
Fiscal Operations	313,157
Community Relations	260,122
Administrative Support Services	68,793
Board of Trustees	22,905
General Institutional	6,497,498
Institutional Research	73,564
Administrative Data Processing	499,376
Other	2,059,955
Total Institutional Support	<u>\$10,061,718</u>

SCHOLARSHIPS, STUDENTS GRANTS, & WAIVERS	<u>\$4,331,107</u>
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TOTAL CURRENT FUNDS EXPENDITURES	<u><u>\$24,619,825</u></u>
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* Current Funds include the Education; Operations and Maintenance; Auxiliary Enterprises; Restricted Purposes; Audit; Liability, Protection, and Settlement; and PBC Operations and Maintenance funds.

CERTIFICATION OF CHARGEBACK REIMBURSEMENTS

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CERTIFICATION OF CHARGEBACK REIMBURSEMENTS
FOR FISCAL YEAR 2019**

All Fiscal Year 2018 Non-Capital Audited Operating
Expenditures from the Following Funds:

Education Fund	\$ 12,711,431
Operations and Maintenance Fund	1,389,228
Bond and Interest Fund	1,607,265
Restricted Purposes Fund	3,264,928
Audit Fund	41,670
Liability, Protection, and Settlement Fund	848,308
Total Non-Capital Audited Expenditures	<u>19,862,830</u>

Depreciation on Capital Outlay Expenditures (Equipment, Buildings, and Fixed Equipment Paid) from Sources other than State and Federal Funds	<u>476,023</u>
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Total Costs Included	<u>20,338,853</u>
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Total Certified Semester Credit Hours for FY 2018	<u>27,742.0</u>
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Per Capita Cost	<u>733.14</u>
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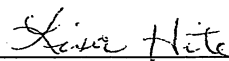
All FY 2018 State and Federal Operating Grants for Noncapital Expenditures	<u>2,700,704</u>
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FY 2018 State and Federal Grants Per Semester Credit Hour	<u>97.35</u>
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District's Average ICCB Grant Rate (Excluding Equalization Grants) for FY 2019	<u>39.07</u>
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District's Student Tuition and Fee Rate Per Semester Credit Hour for FY 2019	<u>126.00</u>
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Chargeback Reimbursement Per Semester Credit Hour	<u><u>\$ 470.72</u></u>
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 10-10-18
Chief Fiscal Officer Date

 10/10/18
Chief Executive Officer Date

**ILLINOIS COMMUNITY COLLEGE BOARD
STATE GRANTS FINANCIAL COMPLIANCE SECTION**



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE REQUIREMENTS FOR
CAREER AND TECHNICAL EDUCATION –
PROGRAM IMPROVEMENT GRANTS AND
ADULT EDUCATION AND FAMILY LITERACY GRANTS**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

Report on the Financial Statements

We have audited the accompanying balance sheets of the Career and Technical Education Improvement and Adult Education and Family Literacy grants of Southeastern Illinois Community College District No. 533 as of June 30, 2018, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended.

Management's Responsibility for the Financial Statements

These financial statements are the responsibility of the College's management. Management's responsibilities include 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the grant policy guidelines of the Illinois Community College Board's *Fiscal Management Manual*. Those standards and guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. Our audit also included a review of compliance with the provisions of laws, regulations, contracts, and grants between Southeastern Illinois Community College District No. 533 and the State of Illinois and Illinois Community College Board (ICCB). We believe that our audit provides a reasonable basis for our opinion, and the College is in compliance with the provisions of laws, contracts, and ICCB policy guidelines for restricted grants.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Career and Technical Education – Program Improvement and Adult Education and Family Literacy grants of Southeastern Illinois Community College District No. 533 at June 30, 2018, and the results of their operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Information

The accompanying balance sheets and statements of revenue and expenditures were prepared for the purpose of complying with the terms of the ICCB grants and are not intended to be a complete presentation of the College's revenue and expenditures in conformity with accounting principles generally accepted in the United States of America.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATE ADULT EDUCATION RESTRICTED FUNDS
BALANCE SHEET
JUNE 30, 2018**

	State Basic	Performance	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE			
General Ledger Overdraft	\$ -	\$ -	\$ -
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**STATE ADULT EDUCATION RESTRICTED FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	State Basic	Performance	Total
Revenues (6149, 6150)			
State Sources	\$ 5,097	\$ 32,010	\$ 37,107
Total Revenues	5,097	32,010	37,107
Expenditures by Program:			
Instruction	3,997	-	3,997
Total Instructional and Student Services	3,997	-	3,997
Improvement of Instructional Services	447	14,472	14,919
General Administration	653	93	746
Data and Information Services	-	17,445	17,445
Total Program Support	1,100	32,010	33,110
Total Expenditures	5,097	32,010	37,107
Excess of Revenues over (under) Expenditures	\$ -	\$ -	-
Fund Balance - July 1, 2017			-
Fund Balance - June 30, 2018			\$ -

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**ICCB COMPLIANCE STATEMENT FOR ADULT EDUCATION AND FAMILY LITERACY GRANT
EXPENDITURE AMOUNTS AND PERCENTAGES FOR ICCB GRANT FUNDS ONLY
FOR THE YEAR ENDED JUNE 30, 2018**

	AUDITED EXPENDITURE AMOUNT	ACTUAL EXPENDITURE PERCENTAGE
<u>State Basic</u> (FY17 Grant Including Carryover)		
Instruction (45% Minimum Required)	\$ 9,953	62 %
General Administration (15% Maximum Allowed)	\$ -	- %

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CAREER AND TECHNICAL EDUCATION - PROGRAM IMPROVEMENT
BALANCE SHEET
JUNE 30, 2018**

ASSETS

Cash	\$ -
	<hr/>
TOTAL ASSETS	\$ -
	<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities - Deferred Revenue	\$ -
Fund Balance	<hr/> -
	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ -
	<hr/> <hr/>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**CAREER AND TECHNICAL EDUCATION - PROGRAM IMPROVEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

Revenues (6253)	
State Sources	\$ 14,555
Total Revenues	14,555
Expenditures	
Supplies	12,828
Travel	2,789
Total Expenditures	15,617
Excess of Revenues over (under) Expenditures	(1,062)
Fund Balance - July 1, 2017	-
Fund Balance (Deficit) - June 30, 2018	\$ (1,062)

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1: Summary of Significant Accounting Policies

A. General

The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Career and Technical Education – Program Improvement and Adult Education and Family Literacy grant programs. These transactions have been accounted for in the Restricted Purposes Fund of Southeastern Illinois Community College District No. 533.

B. Basis of Accounting

The statements have been prepared on the modified accrual basis. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 2018. Funds obligated for goods prior to June 30 for which the goods are received prior to August 31 are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

C. Fixed Assets

Fixed asset purchases are recorded as capital outlay and are accounted for in the General Fixed Asset Account Group.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
JUNE 30, 2018**

Unrestricted Grants

Base Operating Grants

General operating funds provided to colleges based upon credit enrollment.

Small College Grants

Funds provided to colleges with full-time equivalent enrollments of less than 2,500 students. Intended to help small colleges pay for some of the “fixed costs” of operating a smaller institution.

Equalization Grants

Grants provided to institutions with less than the statewide average local tax dollars available per full-time equivalent student.

Restricted Grants/Special Initiatives

Career and Technical Education – Program Improvement Grants

Grant funding recognizes that keeping career and technical education programs current and reflective of the highest quality practices in the workplace is necessary to prepare students to be successful in their chosen careers and to provide employers with the well-trained workforce they require. The grant funds are dedicated to enhancing instruction and academic support activities to strengthen and improve career and technical programs and services.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
JUNE 30, 2018**

Restricted Adult Education Grants/State

State Basic

Grant awarded to Adult Education and Family Literacy providers to establish special classes for the instruction of persons of age 21 and over or persons under the age of 21 and not otherwise in attendance in public school for the purpose of providing adults in the community, and other instruction as may be necessary to increase their qualifications for employment or other means of self-support and their ability to meet their responsibilities as citizens including courses of instruction regularly accepted for graduation from elementary or high schools and for Americanization and General Education Development Review classes. Included in this grant are funds for support services, such as student transportation and child care facilities or provision.

Performance

Grant awarded to Adult Education and Family Literacy providers based on performance outcomes.

**SCHEDULE OF ENROLLMENT DATA AND
RECONCILIATION OF SEMESTER CREDIT HOURS**



**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE
OF ENROLLMENT DATA AND OTHER BASES UPON
WHICH CLAIMS ARE FILED**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed of Southeastern Illinois Community College District No. 533 for the year ended June 30, 2018.

Management's Responsibility

The Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed is the responsibility of the College's Management. Management's responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based upon our examination. Our examination was made in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Opinion

In our opinion, the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed is fairly presented in accordance with the provisions of the aforementioned guidelines.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

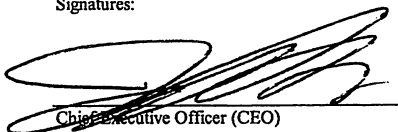
**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

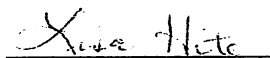
**SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED
FOR THE YEAR ENDED JUNE 30, 2018**

Categories	Total Semester Credit Hours by Term (In-District and Out-of-District Reimbursable)							
	Summer		Fall		Spring		Total	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Baccalaureate	1,750.5	0.0	7,329.5	0.0	7,339.0	0.0	16,419.0	0.0
Business Occupational	151.0	0.0	872.5	4.0	948.0	3.0	1,971.5	7.0
Technical Occupational	225.0	0.0	1,619.0	6.0	1,789.0	0.0	3,633.0	6.0
Health Occupational	558.0	0.0	1,909.5	0.0	1,690.5	0.0	4,158.0	0.0
Remedial Developmental	178.0	0.0	646.0	0.0	652.0	0.0	1,476.0	0.0
Adult Basic Education/Adult Secondary Education	0.0	0.0	0.0	71.5	0.0	0.0	0.0	71.5
TOTAL	2,862.5	0.0	12,376.5	81.5	12,418.5	3.0	27,657.5	84.5

	Attending In-District	Attending Out-of-District on Chargeback or a Cooperative/Contractual Agreement	Total
Reimbursable Semester Credit Hours (All Terms)	25,999.5	3,603.0	29,602.5
	Dual Credit	Dual Enrollment	
Reimbursable Semester Credit Hours (All Terms)	2,043.0	3,339.0	
District Prior Year Equalized Assessed Valuation			\$ 549,604,946

Signatures:

 10/14/18
Chief Executive Officer (CEO)

 10-10-18
Chief Financial Officer (CFO)

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**RECONCILIATION OF TOTAL SEMESTER CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2018**

	Total Unrestricted Credit Hours	Total Unrestricted Credit Hours Certified to the ICCB	Total Restricted Credit Hours	Total Restricted Credit Hours Certified to the ICCB
Baccalaureate	16,419.0	16,419.0	0.0	0.0
Business Occupational	1,971.5	1,971.5	7.0	7.0
Technical Occupational	3,633.0	3,633.0	6.0	6.0
Health Occupational	4,158.0	4,158.0	0.0	0.0
Remedial Developmental	1,476.0	1,476.0	0.0	0.0
Adult Basic Education/Adult Secondary Education	0.0	0.0	71.5	71.5
TOTAL	<u>27,657.5</u>	<u>27,657.5</u>	<u>84.5</u>	<u>84.5</u>

**RECONCILIATION OF IN-DISTRICT/CHARGEBACK AND
COOPERATIVE/CONTRACTUAL AGREEMENT CREDIT HOURS**

	Total Attending (Unrestricted and Restricted)	Total Attending as Certified to the ICCB (Unrestricted and Restricted)
In-District Residents	25,999.5	25,999.5
Out-of-District on Chargeback or Contractual Agreement	3,603.0	3,603.0
TOTAL	<u>29,602.5</u>	<u>29,602.5</u>

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

In-District Student

Description: A student who has lived in Saline, Hardin, Pope, Gallatin or eligible portions of Johnson, White, Hamilton or Williamson counties for at least 30 days prior to the beginning of the semester. All students who attend or attended Norris City-Omaha-Enfield high school are also treated as in-district even though some of these students technically live in the Rend Lake College (RLC) district. This arrangement is allowed because of an official agreement between the Presidents of SIC and RLC.

Residency Code: In-district

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, in-district high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current in-district tuition charge

Student Employed Full-Time in the District

Description: An Illinois resident who lives outside the district but works full-time at a business or industry located in the district.

Residency Code: Out-of-district

Acceptable Documentation: A signed letter from employer verifying that the student works full-time in the district.

Tuition Charge: Current in-district tuition charge

Out-of-District Student

Description: A student who has lived outside the district boundaries but within the state of Illinois for at least 30 days prior to the beginning of the semester.

Residency Code: Out-of-district

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Out-of-District Student (Concluded)

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-district tuition charge

Chargeback Student

Description: A student who lives in Illinois outside the district boundaries but attends SIC because his/her home community college does not offer a specific degree/certificate program.

Residency Code: Out-of-district

Acceptable Documentation: A signed chargeback agreement from home community college.

Tuition Charge: Current in-district tuition charge

Reciprocal Agreement Student

Description: A student who lives in the John A. Logan College, Rend Lake College, or Shawnee College district but attends SIC for the purpose of enrolling in a program or specific course not offered by the home community college. Since this is an agreement made among these four colleges, a chargeback request is not required.

Residency Code: Out-of-district

Acceptable Documentation: A letter of reciprocity from the home community college.

Tuition Charge: Current in-district tuition charge

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Out-of-State Student

Description: A student who lives outside the state of Illinois.

Residency Code: Out-of-state

Acceptable documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-state tuition charge

International Student

Description: A student who lives outside of the United States.

Residency Code: Out-of-country

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the International Advisor.

Tuition Charge: Current out-of-state tuition charge

International Athlete

Description: A student who lives outside of the United States but who attends SIC for the purpose of playing collegiate sports.

Residency Code: Out-of-country

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the Director of Counseling.

Tuition Charge: Current out-of-country tuition rate. Must provide proof of in-district residency 30 days prior to the start of the semester.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2018**

Job Corps Student

Description: A student who is enrolled at the federal Job Corps facility in Golconda.

Residency Code: Out-of-district

Acceptable Documentation: None is required.

Tuition Charge: Current out-of-district tuition charge

Border County Agreements

Description: Students who live out-of-state in the Indiana and Kentucky zip codes noted on the Border County Agreement list.

Residency Code: Out-of-state

Acceptable Documentation: Includes driver's license, voter registration card, property tax statement, high school transcript with a graduation date that is within three years, utility or phone bill, automobile license registration, or statement from the student verifying his/her address. This statement must be verified by sending correspondence to the address.

Tuition Charge: Current out-of-district tuition charge

FEDERAL COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Southeastern Illinois Community College District No. 533
Harrisburg, Illinois 62946

Report on Compliance for Each Major Federal Program

We have audited Southeastern Illinois Community College District No. 533'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 Southeastern Illinois Community College District No. 533's major federal programs for the year ended June 30, 2018. Southeastern Illinois Community College District No. 533's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southeastern Illinois Community College District No. 533's major federal programs based on our audit of the types of compliance requirements referred to above. 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 for Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southeastern Illinois Community College District No. 533's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southeastern Illinois Community College District No. 533's compliance.

Opinion on Each Major Federal Program

In our opinion, Southeastern Illinois Community College District No. 533, 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, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002. Our opinion on each major federal program is not modified with respect to those matters.

Southeastern Illinois Community College District No. 533's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Southeastern Illinois Community College District No. 533 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southeastern Illinois Community College District No. 533's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southeastern Illinois Community College District No. 533's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a material weakness.

Southeastern Illinois Community College District No. 533's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeastern Illinois Community College District No. 533's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kemper CPA Group LLP

Kemper CPA Group LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 12, 2018

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Cluster			
(M) Federal Work Study	84.033		\$ 53,195
(M) Supplemental Educational Opportunity Grant	84.007		31,274
(M) PELL Grants - Southeastern Illinois College	84.063		2,221,318
Total Student Financial Aid Cluster			<u>2,305,787</u>
 Title IV - Student Support	84.042		308,104
Passed Through Illinois Community College Board:			
V.E. Perkins - Postsecondary Basic	84.048	CTE53318	97,949
Total Department of Education Programs			<u>2,711,840</u>
 Department of Veterans Affairs Programs			
Post-9/11 Veterans Educational Assistance	64.027		46,514
Total Department of Veterans Affairs Programs			<u>46,514</u>
 Small Business Administration Programs			
Passed Through Illinois Department of Commerce and Economic Opportunity			
Rural Small Business Development Center	59.037	17-181180	21,375
Rural Small Business Development Center	59.037	18-561180	15,248
Total Small Business Administration Programs			<u>36,623</u>
 Department of Labor Programs			
Passed Through Southern Illinois University Edwardsville			
Building the IL Bioeconomy	17.282	761566-004	117,268
Passed Through Southern 14 Workforce Investment Board, Inc.			
One-Stop Career Center	17.258	7117-63018	50,000
Total Department of Labor Programs			<u>167,268</u>
 Total Expenditures of Federal Awards			\$ <u>2,962,245</u>
(M) Denotes Major Program			

SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS

NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southeastern Illinois Community College District No. 533 under programs of the federal government for the year ended June 30, 2018. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Southeastern Illinois Community College District No. 533, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles of the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3: INDIRECT COST RATE

Southeastern Illinois Community College District No. 533 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I - AUDITOR'S RESULTS

JUNE 30, 2018

- | | | |
|-----|--|------------|
| 1. | Type of report issued on the financial statements: | Unmodified |
| 2. | During the audit of the financial statements, were any material weaknesses in internal control over financial reporting disclosed? | No |
| 2a. | Were any significant deficiencies identified that are not considered material weaknesses? | Yes |
| 3. | Did the audit disclose any instances of noncompliance that would be required to be reported under Governmental Auditing Standards? | Yes |
| 4. | Were any material weaknesses in internal control over major programs disclosed? | Yes |
| 4a. | Were any significant deficiencies identified that are not considered material weaknesses? | No |
| 5. | Type of report issued on compliance for major programs: | Unmodified |
| 6. | Did the audit disclose any audit findings required to be reported in accordance with 2 CFR 200.516(a)? | Yes |
| 7. | Major programs are:
Department of Education
Federal Student Aid Cluster | |
| 8. | Dollar threshold to distinguish between Type A and Type B programs: | \$ 750,000 |
| 9. | Does the auditee qualify as a low-risk auditee? | Yes |

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION II - FINANCIAL STATEMENT FINDINGS

JUNE 30, 2018

Finding No. 2018-001 - Inadequate Treasurer's Bond Coverage

Criteria or specific requirement: The amount of the College's treasurer bond coverage is required to be at least 25% of the cash balance of the College throughout the year.

Condition: The amount of the College's treasurer bond was less than 25% of their cash balance during the periods July through December 2017 and January and June of 2018.

Effect: The College was at risk of loss during the periods of under coverage.

Cause: The College had periodic increases in their cash balance due to receipt of bond revenue, a significant donation, and tax levy.

Auditor's Recommendation: We recommend that the College closely monitor its total cash balance and adjust the level of bond coverage accordingly.

Management's Response: Lisa Hite, Dean of Administration and Business Affairs, will monitor the College's projected cash levels going forward and will purchase additional treasurer's bonding if necessary.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Finding No. 2018-002 - Lack of Internal Controls over Student Financial Aid

Federal Program Name: Federal Work Study, Supplemental Educational Opportunity Grant, and PELL Grants

CFDA No: 84.033, 84.007, and 84.063

Federal Agency: U.S. Department of Education

Criteria or specific requirement: The College is required to have internal control procedures to ensure that the calculation of federal aid to be returned or refunded is calculated accurately and returned or refunded within 45 days.

Condition: During the testing of students withdrawn from the College and the calculation of return of federal funds we found the following:

- Twelve return of funds calculations used an incorrect amount of break days resulting in incorrect amounts being returned to the Department of Education
- Six return of funds calculations used incorrect tuition charges resulting in incorrect amounts being returned to the Department of Education
- Six student refund were not refunded within 45 days

Questioned costs: None

Context: Of 25 withdrawals and return of funds calculations tested, exceptions were noted in 16 calculations and the College under returned \$68 to the Department of Education on those tested.

Effect: The College returned the incorrect amount of federal funds to the Department of Education and was not in compliance with the grant requirements.

Cause: Misinterpretation of the requirements by College personnel.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Auditor's Recommendation: We recommend that the College develop internal controls to ensure that personnel working on the grant are knowledgeable of the grant requirements and ensure the accuracy of the return of funds calculation.

Management's Response: Michelle Metten, Financial Aid Director, agrees with finding and will take steps to implement corrective action.

October 12, 2018

Kemper CPA Group LLP
713 S. Commercial Street
Harrisburg, IL

The findings from the October 12, 2018 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiency:

2018-001 Inadequate treasurer's bonding coverage

Recommendation: The College should monitor their projected cash levels going forward and purchase additional treasurer's bonding if necessary.

Action Taken: Lisa Hite, Dean of Administrative and Business Affairs, plans to implement action plan immediately.

Material Weakness: None noted.

FINDINGS – STUDENT FINANCIAL AID CLUSTER

Significant Deficiency: None noted.

Material Weakness:

2018-002 Lack of Internal Controls over Student Financial Aid

Recommendation: We recommend that the College ensure a knowledgeable staff reviews all R2T4 calculations to verify accuracy.

Action Taken: Chad Flannery, Dean of Student Services and Enrollment, and Michelle Metten, Director of Financial Aid, plan to assess the needs of their Financial Aid Department and hire additional employees if deemed necessary.

**SOUTHEASTERN ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 533
HARRISBURG, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

JUNE 30, 2018

None Reported.



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

**Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document**

Document Title: Correspondence with DOE – FSA Audit Submission Confirmation Sheet for 2017

Office of Origin: Business Office/Financial Aid Office

Document Summary: Submission confirmation from DOE that FSA Audit was received, reviewed and marked as completed on 1/30/2018.


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[NOTIFICATIONS](#)

- Your FYE 06/30/2017 Annual Submission submitted on 01/30/2018 10:51:41 has been reviewed and is complete.
Compliance Audit: The compliance audit contains no findings and therefore no further action is required. This notice serves as the Final Audit Determination Letter.
- Your FYE 06/30/2016 Annual Submission submitted on 12/16/2016 09:42:30 has been reviewed and is complete.
Compliance Audit: The compliance audit contains no findings and therefore no further action is required. This notice serves as the Final Audit Determination Letter.
- Your FYE 06/30/2015 Annual Submission submitted on 12/22/2015 15:32:23 has been reviewed and is complete.
Compliance Audit: The compliance audit contains no findings and therefore no further action is required. This notice serves as the Final Audit Determination Letter.
- Your FYE 06/30/2014 Annual Submission submitted on 02/09/2015 17:09:00 has been reviewed and is complete.
- A Final Audit Determination letter was sent to your institution on 07/10/2015 for your FYE 06/30/2014 Annual Submission.



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Public Annual Submission FINANCIAL STATEMENT INFORMATION

» **Southeastern Illinois College**
• OPEID:00175700

All fields are required.

1. Indicate the Period Audited (mm/dd/yyyy):

Begin Date: 07/01/2016

End Date: 06/30/2017

Reason if Less than 1 Year:

2. Review Auditor Information:

Records Indicate your Current Auditor Is: Kemper CPA Group, LLC 370818432

YES NO

Is this information correct?:

☒ ☐

Enter Auditors TIN:

3. What type of auditor's report was issued on the financial statements?

unqualified ▼

4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?

YES NO

☐ ☒

CANCEL

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U. S. Department of Education

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Public Annual Submission COMPLIANCE AUDIT INFORMATION

» **Southeastern Illinois College**
• OPEID:00175700

All fields are required.

1. Indicate the Period Audited (mm/dd/yyyy):

Begin Date: 07/01/2016

End Date: 06/30/2017

Reason if Less than 1 Year:

2. Review Auditor Information:

Records Indicate your Current Auditor Is: Kemper CPA Group, LLC 370818432

YES NO

Is this information correct?: ☒ YES ☐ NO

Enter Auditors TIN:

3. Was the Student Financial Aid Cluster Audited as a major program? If no, question 5 is not applicable.

☒ YES ☐ NO

4. Does this A-133 report contain any findings related to the FSA Title IV programs?

☐ YES ☒ NO

5. Type of Auditor's Report Issued on Compliance for Major Programs If 3 is no, this question is not applicable.

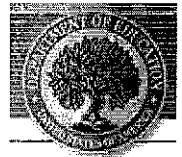
Unqualified ▼

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Public Annual Submission CHECKLIST

» **Southeastern Illinois College**
• OPEID:00175700

All fields are required.

1. Please ensure the following are included in your submission, if applicable:

- Independent Auditors Report (This report must include auditor's signature)
- Statement of Financial Position
- Statement of Activities
- Cash Flows Statement
- Notes to Financial Statements
- Independent Auditors Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in Accordance with Government Auditing Standards
- Schedule of Expenditures of Federal Awards
- Corrective Action Plan
- Schedule of Findings & Questioned Costs
- Summary schedule of prior year audit findings
- Independent Auditors Report on Compliance with Requirements applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

2. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submission.

Financial Statement Contact

Name: David Wright
Email: david.wright@sic.edu
Phone: 618-252-5400

Compliance Audit Contact

Name: David Wright
Email: david.wright@sic.edu
Phone: 618-252-5400

Same Contact Information as above: ☐

Enter any additional notes

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Public Annual Submission FILE UPLOAD

>> **Southeastern Illinois College**
• OPEID:00175700

As part of your Annual Submission, you must include an electronic copy of your complete A-133 report and corrective action plan (if applicable). Please use the fields below to upload the files that you wish to submit to the Department of Education. For each file you upload, use the checkboxes to indicate what is contained in the file. Please note, all files must be in .pdf format. Upload times may vary depending on connection speed, but upload times greater than 1 minute is common - please wait for page to refresh before continuing. All required fields are indicated with an asterisk. Selecting 'All' satisfies all required fields.

File: No file chosen

Audited Financial Statements: ☒
Compliance Audit: ☒
Corrective Action Plan: ☐
All(Complete A-133 report and
Corrective Action Plan, if
applicable): ☐
Other: ☐

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Public Annual Submission FILE UPLOAD

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File: No file chosenAudited Financial Statements: ☒Compliance Audit: ☒Corrective Action Plan: ☐All(Complete A-133 report and
Corrective Action Plan, if
applicable): ☐Other: ☐

ATTACHED FILES

BYTES

6-30-17 Audited
FS.pdfAudited Financial Statements
Compliance Audit

U. S. Department of Education



3575 College Road • Harrisburg, Illinois 62946

Telephone: 618-252-5400

Southeastern Illinois College
2018-2019 Accreditation Review Evidence Document

Document Title: PPA

Office of Origin: Financial Aid Office

Document Summary: Program Participation Agreement with the Dept. of Education valid through September 30, 2019



FEDERAL STUDENT AID  START HERE. GO FURTHER.™

UNITED STATES DEPARTMENT OF EDUCATION

**FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL**

PROGRAM PARTICIPATION AGREEMENT

Effective Date of Approval: The date on which this Agreement is signed on behalf of the Secretary of Education

Approval Expiration Date: **September 30, 2019**

Reapplication Date: **June 30, 2019**

Name of Institution: **Southeastern Illinois College**

Address of Institution: **3575 College Road
Harrisburg, IL 62946-4925**

OPE ID Number: **00175700**

DUNS Number: **095490066**

Taxpayer Identification Number (TIN): **370906582**

The execution of this Agreement by the Institution and the Secretary is a prerequisite to the Institution's initial or continued participation in any Title IV, HEA Program.

The postsecondary educational institution listed above, referred to hereafter as the "Institution," and the United States Secretary of Education, referred to hereafter as the "Secretary," agree that the Institution may participate in those student financial assistance programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV, HEA Programs) indicated under this Agreement and further agrees that such participation is subject to the terms and conditions set forth in this Agreement. As used in this Agreement, the term "Department" refers to the U.S. Department of Education.

SCOPE OF COVERAGE

This Agreement applies to all locations of the Institution as stated on the most current ELIGIBILITY AND CERTIFICATION APPROVAL REPORT issued by the Department. This

Agreement covers the Institution's eligibility to participate in each of the following listed Title IV, HEA programs, and incorporates by reference the regulations cited.

- **FEDERAL PELL GRANT PROGRAM**, 20 U.S.C. §§ 1070a *et seq.*; 34 C.F.R. Part 690.
- **FEDERAL FAMILY EDUCATION LOAN PROGRAM**, 20 U.S.C. §§ 1071 *et seq.*; 34 C.F.R. Part 682.
- **FEDERAL DIRECT STUDENT LOAN PROGRAM**, 20 U.S.C. §§ 1087a *et seq.*; 34 C.F.R. Part 685.
- **FEDERAL PERKINS LOAN PROGRAM**, 20 U.S.C. §§ 1087aa *et seq.*; 34 C.F.R. Part 674.
- **FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM**, 20 U.S.C. §§ 1070b *et seq.*; 34 C.F.R. Part 676.
- **FEDERAL WORK-STUDY PROGRAM**, 42 U.S.C. §§ 2751 *et seq.*; 34 C.F.R. Part 675.
- **ACADEMIC COMPETITIVENESS GRANT AND NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT GRANT PROGRAMS**, 20 U.S.C. §§ 1070a-1 *et seq.*; 34 C.F.R. Part 691.
- **IRAQ AND AFGHANISTAN SERVICE GRANT**, 20 U.S.C. §§ 1070d *et seq.*

GENERAL TERMS AND CONDITIONS

1. The Institution understands and agrees that it is subject to and will comply with the program statutes and implementing regulations for institutional eligibility as set forth in 34 C.F.R. Part 600 and for each Title IV, HEA program in which it participates, as well as the general provisions set forth in Part F and Part G of Title IV of the HEA, and the Student Assistance General Provisions regulations set forth in 34 C.F.R. Part 668.

The recitation of any portion of the statute or regulations in this Agreement does not limit the Institution's obligation to comply with other applicable statutes and regulations.

2.
 - a. The Institution certifies that on the date it signs this Agreement, it has a drug abuse prevention program in operation that it has determined is accessible to any officer, employee, or student at the Institution.
 - b. The Institution certifies that on the date it signs this Agreement, it is in compliance with the disclosure requirements of Section 485(f) of the HEA (Campus Security Policy and Campus Crime Statistics).
3. The Institution agrees to comply with --
 - a. Title VI of the Civil Rights Act of 1964, as amended, and the implementing regulations, 34 C.F.R. Parts 100 and 101 (barring discrimination on the basis of race, color or national origin);
 - b. Title IX of the Education Amendments of 1972 and the implementing regulations, 34 C.F.R. Part 106 (barring discrimination on the basis of sex);
 - c. The Family Educational Rights and Privacy Act of 1974 and the implementing regulations, 34 C.F.R. Part 99;

- d. Section 504 of the Rehabilitation Act of 1973 and the implementing regulations, 34 C.F.R. Part 104 (barring discrimination on the basis of physical handicap); and
 - e. The Age Discrimination Act of 1975 and the implementing regulations, 34 C.F.R. Part 110.
 - f. The Standards for Safeguarding Customer Information, 16 C.F.R. Part 314, issued by the Federal Trade Commission (FTC), as required by the Gramm-Leach-Bliley (GLB) Act, P.L. 106-102. These Standards are intended to ensure the security and confidentiality of customer records and information. The Secretary considers any breach to the security of student records and information as a demonstration of a potential lack of administrative capability as stated in 34 C.F.R. 668.16(c). Institutions are strongly encouraged to inform its students and the Department of any such breaches.
4. The Institution acknowledges that 34 C.F.R. Parts 602 and 667 require accrediting agencies, State regulatory bodies, and the Secretary to share information about institutions. The Institution agrees that the Secretary, any accrediting agency recognized by the Secretary, and any State regulatory body may share or report information to one another about the Institution without limitation.
 5. The Institution acknowledges that the HEA prohibits the Secretary from recognizing the accreditation of any institution of higher education unless that institution agrees to submit any dispute involving the final denial, withdrawal, or termination of accreditation to initial arbitration prior to any other legal action.

SELECTED PROVISIONS FROM GENERAL PROVISIONS REGULATIONS, 34 C.F.R. PART 668.14

An institution's program participation agreement applies to each branch campus and other location of the institution that meets the applicable requirements of this part unless otherwise specified by the Secretary.

(b) By entering into a program participation agreement, an institution agrees that--

- (1) It will comply with all statutory provisions of or applicable to Title IV of the HEA, all applicable regulatory provisions prescribed under that statutory authority, and all applicable special arrangements, agreements, and limitations entered into under the authority of statutes applicable to Title IV of the HEA, including the requirement that the institution will use funds it receives under any Title IV, HEA program and any interest or other earnings thereon, solely for the purposes specified in and in accordance with that program;
- (2) As a fiduciary responsible for administering Federal funds, if the institution is permitted to request funds under a Title IV, HEA program advance payment method, the institution will time its requests for funds under the program to meet the institution's immediate Title IV, HEA program needs;
- (3) It will not request from or charge any student a fee for processing or handling any application, form, or data required to determine a student's eligibility for, and amount of, Title IV, HEA program assistance;
- (4) It will establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or from students under the Title IV, HEA programs, together with assurances that the institution will provide, upon request and in a timely manner, information relating to the administrative capability and financial responsibility of the institution to--

- (i) The Secretary;
 - (ii) A guaranty agency, as defined in 34 CFR part 682, that guarantees loans made under the Federal Stafford Loan and Federal PLUS programs for attendance at the institution or any of the institution's branch campuses or other locations;
 - (iii) The nationally recognized accrediting agency that accredits or preaccredits the institution or any of the institution's branch campuses, other locations, or educational programs;
 - (iv) The State agency that legally authorizes the institution and any branch campus or other location of the institution to provide postsecondary education; and
 - (v) In the case of a public postsecondary vocational educational institution that is approved by a State agency recognized for the approval of public postsecondary vocational education, that State agency;
- (5) It will comply with the provisions of § 668.15 relating to factors of financial responsibility;
- (6) It will comply with the provisions of § 668.16 relating to standards of administrative capability;
- (7) It will submit reports to the Secretary and, in the case of an institution participating in the Federal Stafford Loan, Federal PLUS, or the Federal Perkins Loan Program, to holders of loans made to the institution's students under that program at such times and containing such information as the Secretary may reasonably require to carry out the purpose of the Title IV, HEA programs;
- (8) It will not provide any statement to any student or certification to any lender in the case of an FFEL Program loan, or origination record to the Secretary in the case of a Direct Loan Program loan that qualifies the student or parent for a loan or loans in excess of the amount that the student or parent is eligible to borrow in accordance with sections 425(a), 428(a)(2), 428(b)(1)(A) and (B), 428B, 428H and 455(a) of the HEA;
- (9) It will comply with the requirements of Subpart D of this part concerning institutional and financial assistance information for students and prospective students;
- (10) In the case of an institution that advertises job placement rates as a means of attracting students to enroll in the institution, it will make available to prospective students, at or before the time that those students apply for enrollment--
- (i) The most recent available data concerning employment statistics, graduation statistics, and any other information necessary to substantiate the truthfulness of the advertisements; and
 - (ii) Relevant State licensing requirements of the State in which the institution is located for any job for which an educational program offered by the institution is designed to prepare those prospective students;
- (11) In the case of an institution participating in the FFEL Program, the institution will inform all eligible borrowers, as defined in 34 CFR part 682, enrolled in the institution about the availability and eligibility of those borrowers for State grant assistance from the State in which the institution is located, and will inform borrowers from another State of the source for further information concerning State grant assistance from that State;
- (12) It will provide the certifications described in paragraph (c) of this section;
- (13) In the case of an institution whose students receive financial assistance pursuant to section 484(d) of the HEA, the institution will make available to those students a program proven successful in assisting students in obtaining the recognized equivalent of a high school diploma;
- (14) It will not deny any form of Federal financial aid to any eligible student solely on the grounds that the student is participating in a program of study abroad approved for credit by the institution;
- (15) (i) Except as provided under paragraph (b)(15)(ii) of this section, the institution will use a default management plan approved by the Secretary with regard to its administration of the

FFEL or Direct Loan programs, or both for at least the first two years of its participation in those programs, if the institution --

(A) Is participating in the FFEL or Direct Loan programs for the first time; or

(B) Is an institution that has undergone a change of ownership that results in a change in control and is participating in the FFEL or Direct Loan programs.

(ii) The institution does not have to use an approved default management plan if --

(A) The institution, including its main campus and any branch campus, does not have a cohort default rate in excess of 10 percent; and

(B) The owner of the institution does not own and has not owned any other institution that had a cohort default rate in excess of 10 percent while that owner owned the institution.

(16) For a proprietary institution, the institution will derive at least 10 percent of its revenues for each fiscal year from sources other than Title IV, HEA program funds, as provided in § 668.28(a) and (b), or be subject to sanctions described in § 668.28(c);

(17) The Secretary, guaranty agencies and lenders as defined in 34 CFR part 682, nationally recognized accrediting agencies, the Secretary of Veterans Affairs, State agencies recognized under 34 CFR part 603 for the approval of public postsecondary vocational education, and State agencies that legally authorize institutions and branch campuses or other locations of institutions to provide postsecondary education, have the authority to share with each other any information pertaining to the institution's eligibility for or participation in the Title IV, HEA programs or any information on fraud and abuse;

(18) It will not knowingly --

(i) Employ in a capacity that involves the administration of the Title IV, HEA programs or the receipt of funds under those programs, an individual who has been convicted of, or has pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds, or has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(ii) Contract with an institution or third-party servicer that has been terminated under section 432 of the HEA for a reason involving the acquisition, use, or expenditure of Federal, State, or local government funds, or that has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds; or

(iii) Contract with or employ any individual, agency, or organization that has been, or whose officers or employees have been--

(A) Convicted of, or pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds; or

(B) Administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(19) It will complete, in a timely manner and to the satisfaction of the Secretary, surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal collection effort, as designated by the Secretary, regarding data on postsecondary institutions;

(20) In the case of an institution that is co-educational and has an intercollegiate athletic program, it will comply with the provisions of § 668.48;

(21) It will not impose any penalty, including, but not limited to, the assessment of late fees, the denial of access to classes, libraries, or other institutional facilities, or the requirement that the student borrow additional funds for which interest or other charges are assessed, on any student because of the student's inability to meet his or her financial obligations to the institution as a

result of the delayed disbursement of the proceeds of a Title IV, HEA program loan due to compliance with statutory and regulatory requirements of or applicable to the Title IV, HEA programs, or delays attributable to the institution;

(22)(i) It will not provide any commission, bonus, or other incentive payment based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid, to any person or entity who is engaged in any student recruitment or admission activity, or in making decisions regarding the award of title IV, HEA program funds.

(A) The restrictions in paragraph (b)(22) of this section do not apply to the recruitment of foreign students residing in foreign countries who are not eligible to receive Federal student assistance.

(B) For the purpose of paragraph (b)(22) of this section, an employee who receives multiple adjustments to compensation in a calendar year and is engaged in any student enrollment or admission activity or in making decisions regarding the award of title IV, HEA program funds is considered to have received such adjustments based upon success in securing enrollments or the award of financial aid if those adjustments create compensation that is based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid.

(ii) Notwithstanding paragraph (b)(22)(i) of this section, eligible institutions, organizations that are contractors to eligible institutions, and other entities may make--

(A) Merit-based adjustments to employee compensation provided that such adjustments are not based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid; and

(B) Profit-sharing payments so long as such payments are not provided to any person or entity engaged in student recruitment or admission activity or in making decisions regarding the award of title IV, HEA program funds.

(iii) As used in paragraph (b)(22) of this section,

(A) *Commission, bonus, or other incentive payment* means a sum of money or something of value, other than a fixed salary or wages, paid to or given to a person or an entity for services rendered.

(B) *Securing enrollments or the award of financial aid* means activities that a person or entity engages in at any point in time through completion of an educational program for the purpose of the admission or matriculation of students for any period of time or the award of financial aid to students.

(1) These activities include contact in any form with a prospective student, such as, but not limited to--contact through preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution, attendance at such an appointment, or involvement in a prospective student's signing of an enrollment agreement or financial aid application.

(2) These activities do not include making a payment to a third party for the provision of student contact information for prospective students provided that such payment is not based on--

(i) Any additional conduct or action by the third party or the prospective students, such as participation in preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution or attendance at such an appointment, or the signing, or being involved in the signing, of a prospective student's enrollment agreement or financial aid application; or

(ii) The number of students (calculated at any point in time of an educational program) who apply for enrollment, are awarded financial aid, or are enrolled for any period of time, including through completion of an educational program.

(C) Entity or person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid means--

(1) With respect to an entity engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any institution or organization that undertakes the recruiting or the admitting of students or that makes decisions about and awards title IV, HEA program funds; and

(2) With respect to a person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any employee who undertakes recruiting or admitting of students or who makes decisions about and awards title IV, HEA program funds, and any higher level employee with responsibility for recruitment or admission of students, or making decisions about awarding title IV, HEA program funds.

(D) Enrollment means the admission or matriculation of a student into an eligible institution.

(23) It will meet the requirements established pursuant to Part H of Title IV of the HEA by the Secretary and nationally recognized accrediting agencies;

(24) It will comply with the requirements of § 668.22;

(25) It is liable for all--

(i) Improperly spent or unspent funds received under the Title IV, HEA programs, including any funds administered by a third-party servicer; and

(ii) Returns any title IV, HEA program funds that the institution or its servicer may be required to make;

(26) If an educational program offered by the institution is required to prepare a student for gainful employment in a recognized occupation, the institution must--

(i) Demonstrate a reasonable relationship between the length of the program and entry level requirements for the recognized occupation for which the program prepares the student. The Secretary considers the relationship to be reasonable if the number of clock hours provided in the program does not exceed by more than 50 percent the minimum number of clock hours required for training in the recognized occupation for which the program prepares the student, as established by the State in which the institution is located, if the State has established such a requirement, or as established by any Federal agency;

(ii) Establish the need for the training for the student to obtain employment in the recognized occupation for which the program prepares the student; and

(iii) Provide for that program the certification required in § 668.414.

(27) In the case of an institution participating in a Title IV, HEA loan program, the institution --

(i) Will develop, publish, administer, and enforce a code of conduct with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs in accordance with 34 CFR 601.21; and

(ii) Must inform its officers, employees, and agents with responsibilities with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs annually of the provisions of the code required under paragraph (b)(27) of this section;

(28) For any year in which the institution has a preferred lender arrangement (as defined in 34 CFR 601.2(b)), it will at least annually compile, maintain, and make available for students attending the institution, and the families of such students, a list in print or other medium, of the specific lenders for loans made, insured, or guaranteed under Title IV, of the HEA or private education loans that the institution recommends, promotes, or endorses in accordance with such preferred lender arrangement. In making such a list, the institution must comply with the requirements in 34 CFR 682.212(h) and 34 CFR 601.10;

(29) (i) It will, upon the request of an enrolled or admitted student who is an applicant for a private education loan (as defined in 34 CFR part 601.2(b)), provide to the applicant the self-

certification form required under 34 CFR 601.11(d) and the information required to complete the form, to the extent the institution possesses such information, including --

(A) The applicant's cost of attendance at the institution, as determined by the institution under part F of Title IV, of the HEA;

(B) The applicant's estimated financial assistance, including amounts of financial assistance used to replace the expected family contribution as determined by the institution in accordance with Title IV, for students who have completed the Free Application for Federal Student Aid; and

(C) The difference between the amounts under paragraphs (b)(29)(i)(A) and (29)(i)(B) of this section, as applicable.

(ii) It will, upon the request of the applicant, discuss with the applicant the availability of Federal, State, and institutional student financial aid;

(30) The institution --

(i) Has developed and implemented written plans to effectively combat the unauthorized distribution of copyrighted material by users of the institution's network, without unduly interfering with educational and research use of the network, that include --

(A) The use of one or more technology-based deterrents;

(B) Mechanisms for educating and informing its community about appropriate versus inappropriate use of copyrighted material, including that described in § 668.43(a)(10);

(C) Procedures for handling unauthorized distribution of copyrighted material, including disciplinary procedures; and

(D) Procedures for periodically reviewing the effectiveness of the plans to combat the unauthorized distribution of copyrighted materials by users of the institution's network using relevant assessment criteria. No particular technology measures are favored or required for inclusion in an institution's plans, and each institution retains the authority to determine what its particular plans for compliance with paragraph (b)(30) of this section will be, including those that prohibit content monitoring; and

(ii) Will, in consultation with the chief technology officer or other designated officer of the institution--

(A) Periodically review the legal alternatives for downloading or otherwise acquiring copyrighted material;

(B) Make available the results of the review in paragraph (b)(30)(ii)(A) of this section to its students through a Web site or other means; and

(C) To the extent practicable, offer legal alternatives for downloading or otherwise acquiring copyrighted material, as determined by the institution; and

(31) The institution will submit a teach-out plan to its accrediting agency in compliance with 34 CFR 602.24(c), and the standards of the institution's accrediting agency upon the occurrence of any of the following events:

(i) The Secretary initiates the limitation, suspension, or termination of the participation of an institution in any Title IV, HEA program under 34 CFR 600.41 or subpart G of this part or initiates an emergency action under § 668.83.

(ii) The institution's accrediting agency acts to withdraw, terminate, or suspend the accreditation or preaccreditation of the institution.

(iii) The institution's State licensing or authorizing agency revokes the institution's license or legal authorization to provide an educational program.

(iv) The institution intends to close a location that provides 100 percent of at least one program.

(v) The institution otherwise intends to cease operations.

(c) In order to participate in any Title IV, HEA program (other than the LEAP and NEISP programs), the institution must certify that it--

(1) Has in operation a drug abuse prevention program that the institution has determined to be accessible to any officer, employee, or student at the institution; and

(2)(i) Has established a campus security policy in accordance with section 485(f) of the HEA; and

(ii) Has complied with the disclosure requirements of § 668.47 as required by section 485(f) of the HEA.

(d)(1) The institution, if located in a State to which section 4(b) of the National Voter Registration Act (42 U.S.C. 1973gg-2(b)) does not apply, will make a good faith effort to distribute a mail voter registration form, requested and received from the State, to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make those forms widely available to students at the institution.

(2) The institution must request the forms from the State 120 days prior to the deadline for registering to vote within the State. If an institution has not received a sufficient quantity of forms to fulfill this section from the State within 60 days prior to the deadline for registering to vote in the State, the institution is not liable for not meeting the requirements of this section during that election year.

(3) This paragraph applies to elections as defined in Section 301(1) of the Federal Election Campaign Act of 1971 (2 U.S.C. 431(1)), and includes the election for Governor or other chief executive within such State.

(e)(1) A program participation agreement becomes effective on the date that the Secretary signs the agreement.

(2) A new program participation agreement supersedes any prior program participation agreement between the Secretary and the institution.

(f)(1) Except as provided in paragraphs (g) and (h) of this section, the Secretary terminates a program participation agreement through the proceedings in subpart G of this part.

(2) An institution may terminate a program participation agreement.

(3) If the Secretary or the institution terminates a program participation agreement under paragraph (f) of this section, the Secretary establishes the termination date.

(g) An institution's program participation agreement automatically expires on the date that--

(1) The institution changes ownership that results in a change in control as determined by the Secretary under 34 CFR part 600; or

(2) The institution's participation ends under the provisions of § 668.26(a)(1), (2), (4), or (7).

(h) An institution's program participation agreement no longer applies to or covers a location of the institution as of the date on which that location ceases to be a part of the participating institution.

WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM

If an institution participates in the William D. Ford Federal Direct Loan (Direct Loan) Program, the institution and its representatives shall comply with the statute, guidelines, and regulations governing the Title IV, Part D, William D. Ford Federal Direct Loan Program as required by 20 U.S.C. §§ 1087a *et seq.* (Part C) and 34 C.F.R. Part 685.

The institution will:

1. Provide for the establishment and maintenance of a Direct Loan Program at the Institution that will:

Identify eligible students who seek student financial assistance in accordance with Section 484 of the Higher Education Act of 1965, as amended (the HEA).

Estimate the need of students as required under Title IV, Part F of the HEA.

Provide a certification statement of eligibility for students to receive loans that will not exceed the annual or aggregate limits, except the Institution may exercise its authority, under exceptional circumstances identified by the Secretary, to refuse to certify a statement that permits a student to receive a loan, or certify a loan amount that is less than the student's determination of need, if the reason for such action is documented and provided in written form to a student.

Establish a schedule for disbursement of loan proceeds to meet the requirements of Section 428G of the HEA.

Provide timely and accurate information to the Secretary concerning 1) the status of borrowers while students are in attendance, any new information pertaining to the status of student borrowers of which the Institution becomes aware after the student leaves the Institution, and 2) the utilization of Federal funds under Title IV, Part D of the HEA at such times and in such manner as prescribed by the Secretary.

2. Comply with requirements established by the Secretary relating to student loan information with respect to the Direct Loan Program.
3. Provide that students at the Institution and their parents (with respect to such students) will be eligible to participate in the programs under Title IV, Part B of the HEA, Federal Family Education Loan programs, at the discretion of the Secretary for the period during which such Institution participates in the Direct Loan Program, except that a student or parent may not receive loans under both Title IV, Part B and Part D of the HEA for the same period of enrollment.
4. Provide for the implementation of a quality assurance system, as established by the Secretary and developed in consultation with Institutions of higher education, to ensure that the Institution is complying with program requirements and meeting program objectives.
5. Provide that the Institution will not charge any fees of any kind, regardless of how they are described, to student or parent borrowers for loan application, or origination activities (if applicable), or the provision and processing of any information necessary for a student or parent to receive a loan under Title IV, Part D of the HEA.
6. Provide that the Institution will originate loans to eligible students and parents in accordance with the requirements of Title IV, Part D of the HEA and use funds advanced to it solely for that purpose (Option 2 only).

7.

Provide that the note or evidence of obligation of the loan shall be the property of the Secretary (Options 2 and 1 only).

8. Comply with other provisions as the Secretary determines are necessary to protect the interest of the United States and to promote the purposes of Title IV, Part D of the HEA.
9. Accept responsibility and financial liability stemming from its failure to perform its functions under this Program Participation Agreement.

CERTIFICATIONS REQUIRED FROM INSTITUTIONS

The Institution should refer to the regulations cited below. Signature on this Agreement provides for compliance with the certification requirements under 34 C.F.R. Part 82, "New Restrictions on Lobbying," 34 C.F.R. Part 84, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 34 C.F.R. Part 85, "Governmentwide Debarment and Suspension (Nonprocurement)," and 34 C.F.R. Part 86, "Drug and Alcohol Abuse Prevention." Breach of any of these certifications constitutes a breach of this Agreement.

PART 1 CERTIFICATION REGARDING LOBBYING; DRUG-FREE WORKPLACE; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG AND ALCOHOL ABUSE PREVENTION

1. Lobbying

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 C.F.R. Part 82, for persons entering into a Federal contract, grant or cooperative agreement over \$100,000, as defined at 34 C.F.R. Part 82, Sections 82.105, and 82.110, the undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The Institution shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

2a. Drug-Free Workplace (Grantees Other Than Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart B, for grantees, as defined at 34 C.F.R. Part 84, Sections 84.200 through 84.230 -

The Institution certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a drug-free workplace statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an on-going drug-free awareness program to inform employees about-
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Institution's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
 - (1) Abide by the terms of the statement, and
 - (2) Notify the employer in writing if he or she is convicted for a violation of a criminal drug statute occurring in the workplace no more than five calendar days after such conviction;
- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under this subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted -
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1972, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

2b. Drug-Free Workplace (Grantees Who Are Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart C, for recipients who are individuals, as defined at 34 C.F.R. Part 84, Section 84.300 -

1.

As a condition of the grant, the Institution certifies that it will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity related to the award; and

2. If any officer or owner of the Institution is convicted of a criminal drug offense resulting from a violation occurring during the conduct of any award activity, the Institution will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant.

3. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 C.F.R. Part 85, for prospective participants in primary covered transactions as defined at 34 C.F.R. Part 85, Sections 85.105 and 85.110, the Institution certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects their present responsibility.
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

4. Drug and Alcohol Abuse Prevention

As required by the Drug-Free Schools and Communities Act Amendments of 1989, which added section 1213 to the Higher Education Act, and implemented at 34 C.F.R. Part 86, the undersigned Institution certifies that it has adopted and implemented a drug prevention program for its students and employees that, at a minimum, includes--

1. The annual distribution in writing to each employee, and to each student who is taking one or more classes for any kind of academic credit except for continuing education units, regardless of the length of the student's program of study, of:
 - Standards of conduct that clearly prohibit, at a minimum, the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on its property or as part of any of its activities.
 - A description of the applicable legal sanctions under local, State or Federal law for the unlawful possession or distribution of illicit drugs and alcohol.
 - A description of the health risks associated with the use of illicit drugs and the abuse of alcohol.

- A description of any drug or alcohol counseling, treatment, or rehabilitation or re-entry programs that are available to employees or students.
- A clear statement that the Institution will impose disciplinary sanctions on students and employees (consistent with local, State and Federal law), and a description of those sanctions, up to and including expulsion or termination of employment and referral for prosecution, for violation of the standards of conduct. A disciplinary sanction may include the completion of an appropriate rehabilitation program.

2. A biennial review by the Institution of its program to:

- Determine its effectiveness and implement changes to the program if they are needed.
- Ensure that its disciplinary sanctions are consistently enforced.

PART 2 CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION -- LOWER TIER COVERED TRANSACTIONS

The Institution is to obtain the signatures of Lower Tier Contractors on reproduced copies of the certification below, and retain the signed certification(s) in the Institution's files.

CERTIFICATION BY LOWER TIER CONTRACTOR (Before Completing Certification, Read Instructions for This Part 3, below)	
<p>(1) The prospective lower tier participant certifies by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal Department or Agency.</p> <p>(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.</p>	
<hr/> Name of Lower Tier Organization	<hr/> PR/Award Number or Project Name
<hr/> Name of Authorized Representative	<hr/> Title of Authorized Representative
<hr/> Signature of Authorized Representative	<hr/> Date

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or

voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion--Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

NOTE: A completed copy of the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions" form must be retained by the Institution. The original blank certification must be returned with the PPA.

PART 3 CERTIFICATION REGARDING GAINFUL EMPLOYMENT PROGRAMS

A list of the reported Title IV eligible educational programs that the institution offers that are required to prepare students for gainful employment in a recognized occupation ("gainful employment programs") is included as part of the Eligibility and Certification Approval Report (ECAR) that is a part of this Program Participation Agreement. By signing this Program Participation Agreement, the institution certifies that:

1. the list of gainful employment programs it offers is accurate and complete;
2. each of the gainful employment programs is approved by a recognized accrediting agency or is otherwise included in the institution's accreditation by its recognized accrediting agency;
3. each of the gainful employment programs it offers is programmatically accredited, if such accreditation is required by a Federal governmental entity or a State where the institution or one of its additional locations is required to obtain State approval pursuant to 34 C.F.R. §600.9;
4. each gainful employment program in a State where the institution or one of its additional locations is located satisfies the licensure or certification requirements that are needed for a student who completes the gainful employment program to qualify to take any licensure or certification exam in that State that is needed for the student to practice or find employment in an occupation that the gainful employment program prepares the student to enter; and
5. for a gainful employment program for which the institution is establishing initial eligibility for Title IV, HEA program funds, the program is not substantially similar to a program

offered by the institution that in the prior three years, became ineligible for Title IV, HEA program funds under the debt-to-earnings rates measure or was failing, or in the zone with respect to, the debt-to-earnings rates measure and was voluntarily discontinued by the institution.

IN WITNESS WHEREOF

the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Signature of Institution's

Chief Executive Officer: _____ Date: _____


Print Name and Title: _____

For the Secretary: _____

Date: _____

U.S. Department of Education



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

11/24/2015

OPE ID 00175700

Dear Dr. Rice:

The Chicago - Denver School Participation Team has completed its review of Southeastern Illinois College's (Institution) application to participate in the Title IV, HEA programs.

Our analysis of the materials which you submitted, indicates that the Institution meets the minimum requirements of institutional eligibility, administrative capability, and financial responsibility as set forth in 34 CFR Parts 600 and 668.

To complete the recertification process, the Institution must print, review, sign and return two copies of the Program Participation Agreement (PPA) to the following address:

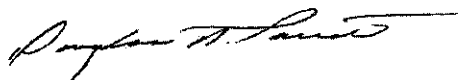
United States Department of Education Federal Student Aid, Schools Channel Attention: Chicago - Denver School Participation Team 500 West Madison Room 1576 Chicago, IL 60661-4554
--

After the signed copies of the PPA are received from you, the Chicago - Denver School Participation Team will generate an Eligibility and Certification Approval Report (ECAR). The ECAR will summarize the critical elements of the Institution's approved application. The ECAR will also identify the Institution's highest level of offering, any nondegree or short term training programs and any additional locations which are Title IV, HEA eligible.

Upon execution of the PPA by the Secretary, the Institution shall be certified to participate in Title IV, HEA programs until September 30, 2019. The Chicago - Denver School Participation Team will notify the respective Federal Student Aid (FSA) program offices of the Institution's eligibility to receive Title IV funds. The Institution has thirty days from the date of this letter to sign and return two copies of the PPA. The Institution's failure to respond within the allotted time frame will constitute a withdrawal of the Institution's application from consideration.

Should you have any questions, please contact the Chicago - Denver School Participation Team at (312) 730-1511.


Sincerely,



Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Mr. Chad Flannery, Dean for Student Services and Enrollment



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

10/11/2017

OPE ID 00175700

Approval Notice

Reason for Action: Nondegree/Vocational Program
Officials/Directors of Institution

Approval Date: Effective 10/04/2017

Dear Dr. Rice:

The Chicago - Denver Case Management Team has completed its review of the documentation that Southeastern Illinois College (Institution) submitted regarding its nondegree/vocational program and officials/directors of institution.

As a result of that review, we have approved the following:

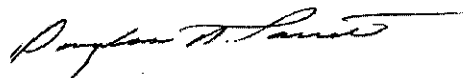
New official(s):
Mrs. Lisa Dye, Recording Secretary

New vocational program(s):
CIP: 51.0808 - Veterinary Assistant, 645 Clock Hours, 16 Semester Hours, 16 Weeks

Please print a copy of this notice and the Eligibility and Certification Approval Report (ECAR) from the EAPP website at <http://eligcert.ed.gov/eapp/owa/ecar>. This Approval Notice is an addendum to the Institution's Program Participation Agreement (PPA). Please retain this notice and the ECAR with the PPA for compliance purposes.

Should you have any questions, please contact Tammi Sawyer at (312) 730-1531.

Sincerely,

A handwritten signature in black ink, appearing to read "Douglas Parrott", with a long horizontal flourish extending to the right.

Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Chad Flannery, Dean for Student Services and Enrollment



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. Jonah Rice
President/CEO
Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

12/08/2015

OPE ID 00175700

Dear Dr. Rice:

The Chicago - Denver School Participation Team is pleased to inform you that, based upon the information included in your Application for Approval to Participate in Federal Student Financial Aid Programs, the Secretary of Education (Secretary) has determined that Southeastern Illinois College (Institution) satisfies the definition of an eligible institution under the Higher Education Act of 1965, as amended (HEA). Southeastern Illinois College will be listed in the next edition of the Directory of Postsecondary Institutions published by the U.S. Department of Education (Department).

OPE ID NUMBER

The OPE ID Number 00175700 is a unique identifier for the Institution. The OPE ID Number will also be the Institution's identification number for the Title IV, HEA programs. Please use the OPE ID Number in all communications with the Department.

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

Please print a copy of the **Eligibility and Certification Approval Report (ECAR)**. Together, the **Program Participation Agreement (PPA)** that has been signed on behalf of the Secretary and the ECAR constitute the Chicago - Denver School Participation Team's determination that the Institution has qualified to participate in programs under the Higher Education Act of 1965, as amended (HEA) and the Federal student financial assistance programs (Title IV, HEA programs).

The Institution must retain the ECAR and the PPA together.

The ECAR contains the most critical of the data elements that form the basis of the Institution's approval, and also a list of the highest level of offering, any nondegree or short term training programs, and any additional locations that provide 50 percent or more of an educational program that have been approved for the Title IV, HEA programs. The Institution may not award, distribute or disburse any Title IV, HEA program funds for any educational or training program that is beyond the scope of the approval contained in the ECAR, nor for any additional location providing 50 percent or more of an educational program that has not been approved and is not listed on the ECAR.

- In order to comply with the requirements of 34 CFR 668.8(1), some vocational or nondegree programs may have been approved for fewer credit hours than requested in the Institution's application.
- Vocational and nondegree programs that do not meet the requirements of 34 CFR Parts 600 and 668 have not been approved and are marked in the ECAR as not approved.
- The listing of Vocational Programs in the ECAR contains those nondegree programs that the Chicago - Denver School Participation Team has determined are eligible programs for participation in the Title IV, HEA programs.
- The ECAR contains a list of HEA programs other than Title IV, HEA programs, for which the Institution is eligible to apply. This list does not mean that the Institution will automatically be eligible to participate in or receive funds under any HEA competitive grant program. Information concerning applications for, and the individual requirements of, the competitive grant program can be obtained from:

Deputy Assistant Secretary
Office of Higher Education
Programs
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, DC 20202-5140

PROGRAM PARTICIPATION AGREEMENT

The PPA contains the agreement between the Institution and the Secretary concerning the Institution's participation in the Federal student financial assistance programs (Title IV, HEA programs).

CERTIFICATION FOR TITLE IV, HEA PROGRAMS

As explained in the PPA, Title IV, HEA programs administered by participating educational institutions are subject to applicable laws, regulations, and guidelines. Listed below are the appropriate telephone numbers for further information on the HEA programs:

- Federal Pell Grant Program (800) 474-7268
- Federal Family Education Loan Program (202) 377-4008

- Federal Direct Student Loan Program (800) 848-0978

If the Institution wishes to begin participating in the Direct Loan Program or to request a change in its funding method, contact COD School Relations at the Federal Direct Student Loan Program number above or send an email to codsupport@acs-inc.com

- Federal Campus-Based Programs (877) 801-7168

The Federal Campus-Based Programs are (a) the Federal Supplemental Educational Opportunity Grant Program, (b) the Federal Work-Study Program, and (c) the Federal Perkins Loan Program. To obtain funding under any or all of these programs, the Institution must file the Fiscal Operations Report and Application to Participate (FISAP) annually. FISAP packages are typically available at the end of July each year and the due date for electronic submission of this data is generally a postmark or transmission date of October 1. Please keep in mind that the October 1 submission is to obtain funding for the Award Year that begins the following July 1.

If the Institution does not already participate in the Title IV, HEA programs, the Institution must complete Fundamentals of Title IV Administration (Precertification) Training no later than 12 months after the Institution executed the PPA. Completion of this training must be not earlier than one year before beginning to participate in any Title IV, HEA program for which the Institution has not previously participated. If you wish to register for Fundamentals of Title IV Administration (Precertification) Training, please register at [http://www.register123.com/event/profile/web/index.cfm?](http://www.register123.com/event/profile/web/index.cfm?PKwebID=0x112117625&varPage=info)

PKwebID=0x112117625&varPage=info. For information concerning the training, contact the Chicago - Denver Team at the telephone number listed later in this letter.

Participating educational institutions will be reviewed at least once every six years to determine whether the institutions remain administratively capable and financially responsible to administer Title IV programs and funds.

REPORTING AND REAPPLICATION REQUIREMENTS

The Institution must report promptly to the Department certain changes and actions that affect the Institution's participation approval, as specified in 34 CFR 600 and 668, including, but not limited to:

- Change of name and/or address;
- New contract or significant modification of existing contract with a third party servicer;
- Change in exercise of a person's substantial control over the Institution, e.g., a change in the chief executive officer or members of the board of trustees or board of directors.
- Change in the way the Institution measures educational program length;
- Change in the level of course offerings;
- Additions and/or closures of non-main campus locations that offer at least 50% of an educational program;
- Change of accrediting agency;

- Change of the State agency that confers legal authority on the Institution to offer programs of postsecondary education; or
- Change in ownership *whether or not* that ownership change results in a change in control of the Institution.

If the Institution fails to report any such changes within ten days after the change occurs, the ability of the Institution to administer the Title IV student financial assistance programs properly will be called into question. As a consequence, we will consider whether it is necessary to monitor the Institution's receipt of Federal funds more closely. Failure to report changes within the time frame required may also result in an adverse action being taken against the Institution in accordance with 34 CFR 668, Subpart G.

Automatic Termination of Approval

This Approval for Institutional Participation automatically terminates on the happening of any of the following events:

- September 30, 2019
- The date the Institution loses the legal authority to offer programs of postsecondary education in the State in which it is located;
- The date the Institution loses accreditation from its designated primary accrediting agency;
- The date the Institution ceases to offer all approved postsecondary instruction;
- The date the Institution merges with another institution;
- The date the Institution undergoes a change in ownership resulting in a change of control;
- The date the Institution files for bankruptcy; or
- The date the Institution otherwise ceases to meet the definition of an eligible institution of higher education.

Please send all information or documentation required by this letter to:

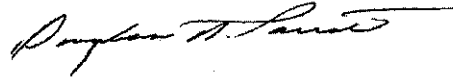
United States Department of Education Federal Student Aid, Schools Channel Attention: Chicago - Denver School Participation Team 500 West Madison Room 1576 Chicago, IL 60661-4554
--

One of the institutional eligibility requirements is that the institution must admit as regular students only persons who have a high school diploma; have the recognized equivalent of a high school diploma; or are beyond the age of compulsory school attendance in the State in which the institution is physically located (see 34 CFR 600.4, 5 or 6). This means if the student is not yet beyond the age of compulsory school attendance in the State in which the institution is physically located, the institution can only enroll the individual as a regular student if he or she has a high school diploma or its equivalent.

One of the student eligibility requirements is that an eligible student is one who is not enrolled in either an elementary or secondary school (see 34 CFR 668.32). This means that an institution cannot accept as a regular student at this school, an individual who is also enrolled at the same time in elementary or high school.

The telephone number for the Chicago - Denver Team is (312) 730-1511. The fax number is (312) 730-1520.

Sincerely,



Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Mr. Chad Flannery, Dean for Student Services and Enrollment
North Central Assoc of Colleges and Schools, the Higher Learning Commission
Guarantee Agency
IL Community College Board
IL Department of Professional Regulation



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GO FURTHER**
FEDERAL STUDENT AID

UNITED STATES DEPARTMENT OF EDUCATION

SCHOOL PARTICIPATION MANAGEMENT DIVISION

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

DATE PRINTED: 04/06/2018

PAGE A - 1

NAME AND ADDRESS OF INSTITUTION: Southeastern Illinois College
3575 College Road
Harrisburg, IL 62946-4925

TYPE OF INSTITUTION: Public

CONGRESSIONAL DISTRICT: 19

DEPARTMENT REGION: 05

ACTION DATE: 10/22/2015

SCHOOL PARTICIPATION TEAM: 05

ACTION: Reapprove Elig/Full Cert

OPE ID: 00175700

FEDERAL PELL GRANT ID: 001757

TIN: 370906582

FEDERAL FAMILY EDUCATION LOAN ID: 001757

IPEDS ID: 148937

FEDERAL DIRECT STUDENT LOAN ID: G01757

DUNS NBR: 095490066

FEDERAL PERKINS LOAN ID: 001284

FEDERAL SCHOOL CODE: 001757

FEDERAL WORK STUDY ID: 001284

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT ID: 001284

ACADEMIC CALENDAR: Semester Hours

EDUCATIONAL PROGRAM LEVELS OFFERED:

Non-Degree (600-899 hours)

Non-Degree 1 Year (900-1799 hours)

Associate's Degree

Two-Year Transfer

ELIGIBLE: Y

INITIAL APPROVAL DATE: 01/01/1976

CERTIFIED: Certified

LOAN DEFERMENT: Y

WAIVER(S):

*** End of Waivers ***

PROGRAM PARTICIPATION AGREEMENT

EFFECTIVE DATE: 12/08/2015

EXPIRATION DATE: 09/30/2019

THE INSTITUTION IS ELIGIBLE TO APPLY FOR PARTICIPATION IN THE FOLLOWING PROGRAMS
AUTHORIZED UNDER THE HIGHER EDUCATION ACT OF 1965, AS AMENDED:

TITLE I: Y	TITLE IV: Y	TITLE VII: Y	TITLE X: Y	TITLE XIII: Y
TITLE II: Y	TITLE V: Y	TITLE VIII: Y	TITLE XI: Y	TITLE XIV: Y
TITLE III: Y	TITLE VI: Y	TITLE XI: Y	TITLE XII: Y	TITLE XV: Y

Program: TEACH GRANT

Certified: DATE:

TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

APPROVAL			APPROVAL		
PROGRAM	CERTIFIED	DATE	PROGRAM	CERTIFIED	DATE

FWS Com Serv	Y	01/01/1976	FWS Priv Sec Empl	Y	01/01/1976
FWS Job Loc Dev	Y	01/01/1976	FFEL Staff	Y	01/01/1976
FFEL Staff Unsub	Y	01/01/1976	FFEL PLUS	Y	01/01/1976
FPerkins	Y	01/01/1976	FSEOG	Y	01/01/1976
FPell	Y	01/01/1976	FDSLPL Staff	Y	07/01/1994
FDSLPL Staff Unsub	Y	07/01/1994	FDSLPL PLUS	Y	07/01/1994

**** End of Section A ****



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ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

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ACCREDITATION SECTION

PAGE B - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ACCREDITATION

<u>ACCREDITING AGENCY</u>	<u>DESIGNATION</u>	<u>SCOPE</u>	<u>EFFECTIVE YEAR</u>	<u>NUMBER OF YEARS</u>
North Central Assoc of Colleges and Schools, the Higher Learning Commission	Primary	Institutional	2008	10

**** End of Accreditation Section ****



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STATE AUTHORIZATION SECTION

PAGE C - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

STATE AUTHORIZATION

STATE AGENCY

IL Community College Board

IL Department of Professional Regulation

**** End of State Authorization Section ****



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OFFICIALS SECTION

PAGE D - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

OFFICIALS

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>PHONE</u> <u>FAX</u>	<u>E-MAIL</u>
Rice, Jonah 3575 College Road Harrisburg, IL 62946-4925	President/CEO	(618) 252-5400 2100	jonah.rice@ sic.edu
Flannery, Chad 3575 College Road Harrisburg, IL 62946-4925	Dean for Student Services and Enrollment	(618) 252-5400 2400	chad.flannery@ sic.edu
Wright, David P 3575 College Road Harrisburg, IL 62946-4925	Interim Chief Fiscal Officer	(618) 252-5400 2500	david.wright@ sic.edu
Barbre, Frank	Member of the Board	(618) 252-3713	
Bradley, Joshua B	Member of the Board		
Dennison, David	Member of the Board		
Ellis, Jim	Member of the Board		
Hughes, Debra	Member of the Board		
Morgan, Richard	Member of the Board		
York, Pat	Member of the Board		
Dye, Lisa 3575 College Road Harrisburg, IL 62946-4925	Recording Secretary	(618) 252-5400 2101	lisa.dye@ sic.edu
Daugherty, Tim	Academic Dean	(618) 252-3156 (618) 252-6376 (618) 252-3156	
Burford, Kyla J 3575 College Road Harrisburg, IL 62946-4925	Associate Dean of Student Services/Registrar	(618) 252-5400 2440	kyla.burford@ sic.edu
Metten, Michelle D 3575 College Road Harrisburg, IL 62946-4925	Director of Financial Aid	(618) 252-3062 (618) 252-5400 2450	michelle.metten@ sic.edu
		(618) 252-3062	

**** End of Officials Section ****



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ADDITIONAL LOCATIONS SECTION

PAGE E - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

ADDITIONAL LOCATIONS

<u>OPE ID</u>	<u>NAME AND ADDRESS</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>INITIAL APPROVAL DATE</u>
00175703	Southeastern Illinois College - Illinois Youth Center Route 13 West Harrisburg, IL 62946-0300	N	01/01/1976
00175705	Southeastern Illinois College - Carmi-White County High School 800 West Main Street Carmi, IL 62821-1350	N	05/25/1995
00175706	Southeastern Illinois College - Carrier Mills High School Route 45 Carrier Mills, IL 62917-0000	N	05/25/1995
00175707	Southeastern Illinois College - Gallatin County High School 5175 Highway 13 Junction, IL 62954-9705	N	05/25/1995
00175708	Southeastern Illinois College - Eldorado High School 2200 Illinois Avenue Eldorado, IL 62930-1898	N	05/25/1995
00175709	Southeastern Illinois College - Harrisburg High School 333 West College Street Harrisburg, IL 62946-2599	N	05/25/1995
00175710	Southeastern Illinois College - Pope County High School Route 2 Golconda, IL 62938-9502	N	05/25/1995
00175711	Southeastern Illinois College - Norris City High School 205 East Eubanks Street Norris City, IL 62869-0000	N	05/25/1995
00175712	Southeastern Illinois College - Hardin County High School Route 2 Elizabethtown, IL 62931-9801	N	05/25/1995
00175713		N	05/25/1995

	Southeastern Illinois College - Center for Economic Development 325 East Poplar Street Harrisburg, IL 62946-1528		
00175714	Southeastern Illinois College - Golconda Civilian Center Route 1 Golconda, IL 62938-0000	N	05/25/1995
00175715	Southeastern Illinois College - Hardin County Work Camp Route 1 Cave-In-Rock, IL 62919-0099	N	05/25/1995
00175717	Southeastern Illinois College - Carmi Center 1700 College Ave Carmi, IL 62821-2257	Y	05/27/1999
00175718	Southeastern Illinois College - East St Louis Community College Center 601 James R. Thompson Boulevard East St. Louis, IL 62201-1100	N	09/06/2000
00175720	Southeastern Illinois College - Southern IL Collegiate Common Market 3213 South Park Avenue Herrin, IL 62948-3711	Y	05/09/2003
00175721	Southeastern Illinois College - Foundation Building 540 N. Commercial Street Harrisburg, IL 62946-3343	N	02/06/2013

**** End of Additional Locations Section ****



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EDUCATIONAL PROGRAMS SECTION

PAGE F - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

EDUCATIONAL PROGRAMS

<u>CIP</u>	<u>INSTITUTION'S PROGRAM NAME</u>	<u>APPROVED FOR CERTIFICATION</u>	<u>FULL CREDIT TO DEGREE</u>	<u>INITIAL APPROVAL</u>	<u>CREDIT HOURS</u>	<u>TYPE</u>	<u>CLOCK HOURS</u>	<u>DURATION IN WEEKS</u>
10.0301	Graphic Design	N	Y	05/27/2010	36	Semester		32
10.0303	Desktop Publishing	Y	Y	08/13/2003	28	Semester		32
11.0801	Web Development	N	Y	01/11/2010	18	Semester		32
11.0901	Information Technology	Y	Y	08/30/2012	29	Semester		32
12.0401	Cosmetologist	Y	Y	05/23/1995	38	Semester		40
12.0409	Esthetics	N	Y	08/30/2012	31	Semester		32
12.0410	Nail Technology	Y	Y	08/30/2012	16	Semester		16
12.0413	Cosmetology Teacher Certificate No Experience	N	Y	07/01/2005	42	Semester		40
12.0413	Cosmetology Teacher Certificate With Experience	Y	Y	12/12/2013	16	Semester		40
13.1501	Paraprofessional Educator	N	Y	01/03/2005	35	Semester		32
15.0503	Biodiesel Production	Y	Y	05/27/2010	31	Semester		32
15.0503	Bioenergy Production	Y	Y	08/30/2012	21	Semester		32
15.0503	Biofuels Production Certificate	Y	Y	10/22/2015	17	Semester		16
15.0503	Ethanol Production	Y	Y	05/27/2010	32	Semester		32
15.0903	Oil and Natural Gas Technician	Y	Y	12/12/2013	28	Semester		32

15.0903 Oil and Natural Gas Technician Short	Y	Y	12/12/2013	17	Semester		16
19.0709 Advanced Early Childhood Education	Y	Y	05/09/2003	30	Semester		32
19.0709 Early Childhood Education-Level 2	N	Y	12/12/2013	19	Semester		32
19.0709 Early Childhood Education-Level 3	Y	Y	12/12/2013	29	Semester		32
19.0709 Infant Toddler Credential-Level 2	N	Y	12/12/2013	22	Semester		32
19.0709 Infant Toddler Credential-Level 3	Y	Y	12/12/2013	35	Semester		32
31.0301 Outdoor Recreation	Y	Y	10/22/2015	30	Semester		32
31.0501 Personal Trainer/Fitness Instructor	Y	Y	08/30/2012	25	Semester		32
43.0102 Corrections	Y	Y	12/12/2013	30	Semester		40
43.0107 Law Enforcement/Police Science	Y	Y	05/23/1995	30	Semester		40
46.0000 Facilities Maintenance	N	Y	08/30/2012	14	Semester		32
46.0201 Carpentry and Building Trades	N	Y	06/02/2004	24	Semester		32
46.0201 Carpentry and Building Trades Level II	N	Y	08/30/2012	18	Semester		32
47.0604 Basic Vehicle Repair Technician	Y	Y	10/28/2010	31	Semester		32
47.0605 Diesel Technology Medium Heavy Duty Truck	Y	Y	05/23/1995	47	Semester		56
48.0508 Welder/Welding Technologist	Y	Y	05/23/1995	25	Semester		32
48.0508 Welding Technology-Level 2	Y	Y	08/25/2006	34	Semester		48
51.0708 Medical Transcription	Y	Y	05/09/2003	35	Semester		32
51.0713 Medical Coding and Billing	Y	Y	01/11/2010	31	Semester		32
51.0808 Veterinary Assistant	Y	N	10/04/2017	16	Semester	645	16
51.0909 Surgical Technology	Y	Y	05/09/2003	42	Semester		48
51.3501 Massage Therapy	Y	Y	08/13/2003	34	Semester		40
51.3901 Practical Nurse (L.P.N. Training)	Y	Y	05/23/1995	46	Semester		48

52.0201 Business Management	Y	Y	01/11/2010	30	Semester	960	40
52.0302 Accounting	Y	Y	01/11/2010	19	Semester		18
52.0408 Business Office Technology	N	Y	05/23/1995	22	Semester	660	32
52.0408 Word Processing	Y	Y	01/11/2010	29	Semester		40
52.1401 E-Commerce	N	Y	08/13/2003	39	Semester		32

**** End of Educational Programs Section ****



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SCHOOL PARTICIPATION MANAGEMENT DIVISION

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SERVICER INFORMATION SECTION

PAGE H - 1

INSTITUTION NAME : Southeastern Illinois College

OPE ID : 001757 00

INSTITUTION TYPE : Public

SERVICER INFORMATION

<u>SERVICER NAME</u>	<u>CONTACT NAME</u>	<u>SERVICES OFFERED</u>
National Student Clearinghouse 2300 Dulles Station Boulevard Herndon, VA 20171	Ms. Vickie Graham	Other
Northstar Education Services, LLC 930 Blue Gentian Road Suite 100 Eagan, MN 55121	Taige Thornton	Performing Loan Collection

**** End of Servicer Information Section ****

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