

METROPOLITAN COMMUNITY COLLEGE AREA

**STATEMENTS OF REIMBURSABLE FULL-TIME
EQUIVALENT STUDENT ENROLLMENT AND
REIMBURSABLE EDUCATIONAL UNITS**

YEARS ENDED JUNE 30, 2023 AND 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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INDEPENDENT ACCOUNTANTS' REPORT

Board of Governors
Metropolitan Community College Area
Omaha, Nebraska

We have examined the accompanying statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Metropolitan Community College Area (the College) for the years ended June 30, 2023 and 2022, and the related notes to the enrollment statements. The College's management is responsible for the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units in accordance with guidelines prescribed by the Nebraska's Coordinating Commission for Postsecondary Education. Our responsibility is to express an opinion on the reimbursable full-time equivalent student enrollment and reimbursable educational units based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and guidelines prescribed by the Nebraska's Coordinating Commission for Postsecondary Education. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about statements of reimbursable full-time equivalent student enrollment and reimbursable educational units. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of statements of reimbursable full-time equivalent student enrollment and reimbursable educational units, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of the College for the years ended June 30, 2023 and 2022, are presented in accordance with the guidelines prescribed by the Nebraska's Coordinating Commission for Postsecondary Education, in all material respects.

Our examination is not intended to provide any assurance as to the supplementary information included in Schedules 1, 2, and 3.

Board of Governors
Metropolitan Community College Area

The purpose of this report on the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units is solely to describe the scope of our testing of the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units and the results of that testing based on the audit guidelines prescribed by the Nebraska's Coordinating Commission for Postsecondary Education. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Minneapolis, Minnesota
August 9, 2023

**METROPOLITAN COMMUNITY COLLEGE AREA
STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
AND REIMBURSABLE EDUCATIONAL UNITS
YEARS ENDED JUNE 30, 2023 AND 2022**

	2023 Hours		Reimbursable Full-Time Student Enrollment		Reimbursable Education Units	
	Quarter	Contact	2023	2022	2023	2022
SUMMER 22-23						
1.00 ACADEMIC TRANS/SUPPORT	520.00	1,967.00	13.74	13.40	13.74	13.40
1.50 CLASS 1, APPLIED TECH/OCCU	370.00	2,027.00	10.47	9.94	15.71	14.91
2.00 CLASS 2, APPLIED TECH/OCCU	715.00	5,682.00	22.20	16.79	44.40	33.58
Subtotal	1,605.00	9,676.00	46.41	40.13	73.85	61.89
FALL 22-23						
1.00 ACADEMIC TRANS/SUPPORT	88,066.00	2,512.00	1,959.81	1,811.29	1,959.81	1,811.29
1.50 CLASS 1, APPLIED TECH/OCCU	24,907.00	4,382.00	558.36	527.60	837.54	791.40
2.00 CLASS 2, APPLIED TECH/OCCU	27,981.50	12,988.50	636.24	601.98	1,272.48	1,203.96
Subtotal	140,954.50	19,882.50	3,154.41	2,940.87	4,069.83	3,806.65
WINTER 22-23						
1.00 ACADEMIC TRANS/SUPPORT	55,317.50	3,679.00	1,233.37	1,188.77	1,233.37	1,188.77
1.50 CLASS 1, APPLIED TECH/OCCU	21,155.50	5,244.00	475.95	459.06	713.93	688.59
2.00 CLASS 2, APPLIED TECH/OCCU	25,323.50	10,373.00	574.27	535.11	1,148.54	1,070.22
Subtotal	101,796.50	19,296.00	2,283.59	2,182.94	3,095.84	2,947.58
SPRING 22-23						
1.00 ACADEMIC TRANS/SUPPORT	39,136.50	2,574.50	872.56	823.34	872.56	823.34
1.50 CLASS 1, APPLIED TECH/OCCU	20,016.00	7,979.50	453.67	381.53	680.51	572.30
2.00 CLASS 2, APPLIED TECH/OCCU	22,564.50	12,796.50	515.65	495.31	1,031.30	990.62
Subtotal	81,717.00	23,350.50	1,841.88	1,700.18	2,584.37	2,386.26
SUMMER 23-24						
1.00 ACADEMIC TRANS/SUPPORT	32,269.50	849.00	718.04	671.30	718.04	671.30
1.50 CLASS 1, APPLIED TECH/OCCU	13,205.00	2,178.00	295.86	256.80	443.79	385.20
2.00 CLASS 2, APPLIED TECH/OCCU	14,177.50	2,235.00	317.54	300.25	635.08	600.50
Subtotal	59,652.00	5,262.00	1,331.44	1,228.35	1,796.91	1,657.00
Total	385,725.00	77,467.00	8,657.73	8,092.47	11,620.80	10,859.38

See accompanying Notes to Statements of Reimbursable Full-Time Equivalent Student Enrollment and Reimbursable Educational Units.

METROPOLITAN COMMUNITY COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2023 AND 2022

NOTE 1 GUIDELINES

The certification of reimbursable full-time equivalent (FTE) student enrollment and reimbursable educational unit (REU) is required by Nebraska Statutes. The Statutes also provide general guidelines for determining the FTE student enrollment total and subsequent conversion of FTEs to REUs. The Coordinating Commission and the Community College Advisory Committee define more specific guidelines. These guidelines were used in the determination of the FTE student enrollment total and subsequent conversion to REUs.

The computation of the information for this report is based on the State Aid Enrollment Audit Guidelines which were accepted by the Commissioners of the Coordinating Commission.

NOTE 2 FULL-TIME EQUIVALENT STUDENT AND REIMBURSABLE EDUCATIONAL UNIT DEFINITIONS

- A. An FTE student is equivalent to 30 semester or 45 quarter credit hours of classroom, laboratory, clinical, practicum, independent study course work, or cooperative work experience applicable to a degree, diploma, or certificate in a program for which credit hours are offered or 900 contact hours of classroom or laboratory course work for which credit hours are not offered or awarded.
- B. The number of credit hours which shall be counted by any community college area in which a tribally controlled community college is located shall include credit hours awarded by such tribally controlled community college to students for which such institution received no federal reimbursement pursuant to the Tribally Controlled Community College Assistance Act, 25 U.S.C. 1801.
- C. REUs are calculated by multiplying FTEs by the appropriate weighting factor as defined for each type of course offering as follows:

<u>Course Type Section 85-1503</u>	<u>Factor</u>
Academic Transfer	1.00
Academic Support	1.00
Class 1 Applied Tech/Occupational	1.50
Class 2 Applied Tech/Occupational	2.00

METROPOLITAN COMMUNITY COLLEGE AREA
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
JUNE 30, 2023 AND 2022

NOTE 3 THREE-YEAR AVERAGE VALUES

The following three-year average values are included in the audited statements for use in state aid computations.

Fiscal Year Ended June 30, 2023		
<u>Year Ended June 30,</u>	<u>Reimbursable Full-Time Equivalent Student Enrollment</u>	<u>Reimbursable Education Units</u>
2021	8,289.45	10,970.51
2022	8,092.47	10,859.38
2023	8,657.73	11,620.80
Three-Year Average	8,346.55	11,150.23

Fiscal Year Ended June 30, 2022		
<u>Year Ended June 30,</u>	<u>Reimbursable Full-Time Equivalent Student Enrollment</u>	<u>Reimbursable Education Units</u>
2020	9,180.93	11,978.52
2021	8,289.45	10,970.51
2022	8,092.47	10,859.38
Three-Year Average	8,520.95	11,269.47

SCHEDULE 1

**METROPOLITAN COMMUNITY COLLEGE AREA
SCHEDULE OF TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
(NO ASSURANCE PROVIDED)
YEARS ENDED JUNE 30, 2023 AND 2022**

		Full-Time Equivalent Student Enrollment	
		2023	2022
Summer 22-23			
	1.00 Academic Trans/Sup	13.74	13.40
	1.50 Class 1, Applied Tech/Occupational	10.47	9.94
	2.00 Class 2, Applied Tech/Occupational	22.20	16.79
	Ineligible for State Aid	23.02	12.09
		<u>69.43</u>	<u>52.22</u>
Fall 22-23			
	1.00 Academic Trans/Sup	1,959.81	1,811.29
	1.50 Class 1, Applied Tech/Occupational	558.36	527.60
	2.00 Class 2, Applied Tech/Occupational	636.24	601.98
	Ineligible for State Aid	32.70	43.08
		<u>3,187.11</u>	<u>2,983.95</u>
Winter 22-23			
	1.00 Academic Trans/Sup	1,233.37	1,188.77
	1.50 Class 1, Applied Tech/Occupational	475.95	459.06
	2.00 Class 2, Applied Tech/Occupational	574.27	535.11
	Ineligible for State Aid	28.52	22.76
		<u>2,312.11</u>	<u>2,205.70</u>
Spring 22-23			
	1.00 Academic Trans/Sup	872.56	823.34
	1.50 Class 1, Applied Tech/Occupational	453.67	381.53
	2.00 Class 2, Applied Tech/Occupational	515.65	495.31
	Ineligible for State Aid	18.44	14.29
		<u>1,860.32</u>	<u>1,714.47</u>
Summer 23-24			
	1.00 Academic Trans/Sup	718.04	671.30
	1.50 Class 1, Applied Tech/Occupational	295.86	256.80
	2.00 Class 2, Applied Tech/Occupational	317.54	300.25
	Ineligible for State Aid	37.21	29.94
		<u>1,368.65</u>	<u>1,258.29</u>
	Total	8,797.62	8,214.63
	Deduct - Courses, Programs and Hours Ineligible for State Aid Community Education Courses	<u>139.89</u>	<u>122.16</u>
	Full-Time Equivalent Student Enrollment	<u>8,657.73</u>	<u>8,092.47</u>

**METROPOLITAN COMMUNITY COLLEGE AREA
RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT
STUDENT ENROLLMENT AND GENERAL FUND TUITION INCOME
(NO ASSURANCE PROVIDED)
YEAR ENDED JUNE 30, 2023**

	Number of Credit Hours	Cost per Credit Hour	Total
Quarter Credit Hours:			
Resident Rate	370,115.00	\$ 68.00	\$ 25,167,820
Nonresident Rate	15,610.00	102.00	1,592,220
Total	385,725.00		26,760,040
Reimbursable Contact Hours	77,467.00	17.55	1,359,581
Total Computed Tuition			28,119,621
Adjustments:			
Tuition Waivers			(2,435,077)
Other			(2,470,009)
Total Adjustments			(4,905,086)
Net Reimbursable Tuition Income (Unaudited)			\$ 23,214,535

**METROPOLITAN COMMUNITY COLLEGE AREA
 ALLOCATION OF 1.0 REU FACTOR COURSES
 (NO ASSURANCE PROVIDED)
 YEAR ENDED JUNE 30, 2023**

	<u>Quarter</u>	<u>Contact</u>	<u>Reimbursable Full-Time Equivalent Student Enrollment</u>	<u>Reimbursable Education Units</u>
Academic Transfer	56,268.50		1,250.41	1,250.41
Academic Support	89,412.00		1,986.93	1,986.93
Undeclared/Nondegree	49,163.00	11,581.50	1,105.38	1,105.38
Foundations Education	20,466.00		454.80	454.80
Total	<u>215,309.50</u>	<u>11,581.50</u>	<u>4,797.52</u>	<u>4,797.52</u>

Note: Courses with an REU factor of 1.0 are allocated by declared student major as of the tenth (10th) instructional day to academic transfer, academic support, undeclared/nondegree, and foundations education.



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