

METROPOLITAN COMMUNITY COLLEGE AREA

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

YEARS ENDED JUNE 30, 2020 AND 2019

**METROPOLITAN COMMUNITY COLLEGE AREA
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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, 2020 and 2019, and the related notes to the enrollment statements. Metropolitan Community College Area'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.

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, 2020 and 2019, 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.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
July 28, 2020

**METROPOLITAN COMMUNITY COLLEGE AREA
STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
AND REIMBURSABLE EDUCATIONAL UNITS
YEARS ENDED JUNE 30, 2020 AND 2019**

	2020 Hours		Reimbursable Full-Time Student Enrollment		Reimbursable Education Units	
	Quarter	Contact	2020	2019	2020	2019
SUMMER 19-20						
1.00 ACADEMIC TRANS/SUPPORT	968.00	1,139.00	22.78	22.19	22.78	22.19
1.50 CLASS 1, APPLIED TECH/OCCU	475.50	1,138.00	11.83	16.20	17.75	24.30
2.00 CLASS 2, APPLIED TECH/OCCU	467.50	5,603.00	16.61	14.84	33.22	29.68
Subtotal	1,911.00	7,880.00	51.22	53.23	73.75	76.17
FALL 19-20						
1.00 ACADEMIC TRANS/SUPPORT	89,527.50	2,163.00	1,991.90	2,095.83	1,991.90	2,095.83
1.50 CLASS 1, APPLIED TECH/OCCU	25,073.50	6,102.00	563.97	611.11	845.96	916.67
2.00 CLASS 2, APPLIED TECH/OCCU	28,338.00	11,704.00	642.74	633.98	1,285.48	1,267.96
Subtotal	142,939.00	19,969.00	3,198.61	3,340.92	4,123.34	4,280.46
WINTER 19-20						
1.00 ACADEMIC TRANS/SUPPORT	67,691.00	5,549.00	1,510.41	1,564.13	1,510.41	1,564.13
1.50 CLASS 1, APPLIED TECH/OCCU	21,350.00	3,583.00	478.43	502.92	717.65	754.38
2.00 CLASS 2, APPLIED TECH/OCCU	25,307.00	10,176.00	573.68	600.39	1,147.36	1,200.78
Subtotal	114,348.00	19,308.00	2,562.52	2,667.44	3,375.42	3,519.29
SPRING 19-20						
1.00 ACADEMIC TRANS/SUPPORT	52,535.00	3,033.00	1,170.81	1,308.35	1,170.81	1,308.35
1.50 CLASS 1, APPLIED TECH/OCCU	19,053.00	1,455.00	425.02	490.54	637.53	735.81
2.00 CLASS 2, APPLIED TECH/OCCU	21,711.50	3,483.00	486.35	537.05	972.70	1,074.10
Subtotal	93,299.50	7,971.00	2,082.18	2,335.94	2,781.04	3,118.26
SUMMER 20-21						
1.00 ACADEMIC TRANS/SUPPORT	37,012.50	1,324.00	823.97	919.61	823.97	919.61
1.50 CLASS 1, APPLIED TECH/OCCU	11,132.50	310.00	247.73	307.35	371.60	461.03
2.00 CLASS 2, APPLIED TECH/OCCU	9,657.00	90.00	214.70	310.10	429.40	620.20
Subtotal	57,802.00	1,724.00	1,286.40	1,537.06	1,624.97	2,000.84
Total	410,299.50	56,852.00	9,180.93	9,934.59	11,978.52	12,995.02

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, 2020 AND 2019**

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, 2020 AND 2019**

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, 2020		
<u>Year Ended June 30,</u>	<u>Reimbursable Full-Time Equivalent Student Enrollment</u>	<u>Reimbursable Education Units</u>
2018	9,923.17	12,907.74
2019	9,934.59	12,995.02
2020	9,180.93	11,978.52
Three-Year Average	9,679.56	12,627.09

Fiscal Year Ended June 30, 2019		
<u>Year Ended June 30,</u>	<u>Reimbursable Full-Time Equivalent Student Enrollment</u>	<u>Reimbursable Education Units</u>
2017	9,963.00	12,818.71
2018	9,923.17	12,907.74
2019	9,934.59	12,995.02
Three-Year Average	9,940.25	12,907.16

**METROPOLITAN COMMUNITY COLLEGE AREA
SCHEDULE OF TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
(NO ASSURANCE PROVIDED)
YEARS ENDED JUNE 30, 2020 AND 2019**

		Full-Time Equivalent Student Enrollment	
		2020	2019
Summer 2019			
	1.00 Academic Trans/Sup	22.78	22.19
	1.50 Class 1, Applied Tech/Occupational	11.83	16.20
	2.00 Class 2, Applied Tech/Occupational	16.61	14.84
	Ineligible for State Aid	17.16	22.50
		<u>68.38</u>	<u>75.73</u>
Fall 2019			
	1.00 Academic Trans/Sup	1,991.90	2,095.83
	1.50 Class 1, Applied Tech/Occupational	563.97	611.11
	2.00 Class 2, Applied Tech/Occupational	642.74	633.98
	Ineligible for State Aid	11.02	12.07
		<u>3,209.63</u>	<u>3,352.99</u>
Winter 2019			
	1.00 Academic Trans/Sup	1,510.41	1,564.13
	1.50 Class 1, Applied Tech/Occupational	478.43	502.92
	2.00 Class 2, Applied Tech/Occupational	573.68	600.39
	Ineligible for State Aid	5.83	14.90
		<u>2,568.35</u>	<u>2,682.34</u>
Spring 2020			
	1.00 Academic Trans/Sup	1,170.81	1,308.35
	1.50 Class 1, Applied Tech/Occupational	425.02	490.54
	2.00 Class 2, Applied Tech/Occupational	486.35	537.05
	Ineligible for State Aid	0.01	19.78
		<u>2,082.19</u>	<u>2,355.72</u>
Summer 2020			
	1.00 Academic Trans/Sup	823.97	919.61
	1.50 Class 1, Applied Tech/Occupational	247.73	307.35
	2.00 Class 2, Applied Tech/Occupational	214.70	310.10
	Ineligible for State Aid	1.04	28.70
		<u>1,287.44</u>	<u>1,565.76</u>
	Total	9,215.99	10,032.54
Deduct - Courses, Programs and Hours Ineligible for State Aid			
	Community Education Courses	35.06	97.95
		<u>35.06</u>	<u>97.95</u>
Full-Time Equivalent Student Enrollment		<u>9,180.93</u>	<u>9,934.59</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, 2020**

	Number of Credit Hours	Cost per Credit Hour	Total
Quarter Credit Hours:			
Resident Rate	391,700.50	\$ 64.00	\$ 25,068,832
Nonresident Rate	18,599.00	96.00	1,785,504
Total	410,299.50		26,854,336
Reimbursable Contact Hours	56,852.00	24.06	1,367,729
Total Computed Tuition			28,222,065
Adjustments:			
Tuition Waivers			(1,731,076)
Other			(2,478,380)
Total Adjustments			(4,209,456)
Net Reimbursable Tuition Income (Unaudited)			\$ 24,012,609

**METROPOLITAN COMMUNITY COLLEGE AREA
 ALLOCATION OF 1.0 REU FACTOR COURSES
 (NO ASSURANCE PROVIDED)
 YEAR ENDED JUNE 30, 2020**

	<u>Quarter</u>	<u>Contact</u>	Reimbursable Full-Time Equivalent Student <u>Enrollment</u>	Reimbursable Education Units
Academic Transfer	58,535.50	-	1,300.79	1,300.79
Academic Support	148,562.00	-	3,301.38	3,301.38
Undeclared/Nondegree	8,563.50	13,208.00	204.97	204.97
Foundations Education	32,073.00	-	712.73	712.73
	<u>247,734.00</u>	<u>13,208.00</u>	<u>5,519.87</u>	<u>5,519.87</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.