

# **Metropolitan Community College Area**

Statements of Reimbursable Full-Time Equivalent Student Enrollment, Reimbursable Educational Units, and Dual Enrollment Full-Time Equivalent Student Enrollment  
June 30, 2025 and 2024

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## **Independent Auditor's Report**

Board of Governors  
Metropolitan Community College Area  
Omaha, Nebraska

### ***Opinion***

We have audited the accompanying statement of reimbursable full-time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment ("enrollment statement") of Metropolitan Community College Area (the "College Area") for the years ended June 30, 2025 and 2024, and the related notes to the enrollment statement.

In our opinion, the accompanying statement referred to above, presents fairly, in all material respects, the reimbursable full-time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment of the College Area, for the years ended June 30, 2025 and 2024, in accordance with the Nebraska Community College State Aid Enrollment Audit Guidelines described in Note 1.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the enrollment statement section of our report. We are required to be independent of the College Area and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Emphasis of Matter – Enrollment Guidelines***

We draw attention to Note 1 of the enrollment statement, which describes the Nebraska Community College State Aid Enrollment Audit Guidelines. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Enrollment Statement***

Management is responsible for the preparation and fair presentation of the enrollment statement in accordance with the Nebraska Community College State Aid Enrollment Audit Guidelines as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the enrollment statement that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Enrollment Statement***

Our objectives are to obtain reasonable assurance about whether the enrollment statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the enrollment statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the enrollment statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the enrollment statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College Area's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluate the overall presentation of the enrollment statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College Area's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Information***

Management is responsible for the other information included in the enrollment statement. The other information comprises Schedules 1, 2, 3, and 4, but does not include the enrollment statement and our auditor's report thereon. Our opinion on the enrollment statement does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit on the enrollment statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the enrollment statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2025 on our consideration of the College Area's internal control over enrollment reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over enrollment reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over enrollment reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering the College Area's internal control over enrollment reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
August 4, 2025

# Metropolitan Community College Area

## Statements of Reimbursable Full-Time Equivalent Student Enrollment, Reimbursable Educational Units, and Dual Enrollment Full-Time Equivalent Student Enrollment Years Ended June 30, 2025 and 2024

Weighting Factor	Semester / Course Type	2025 Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
		Quarter	Contact	2025	2024	2025	2024
	Summer 25-24						
1.00	Academic transfer/support	674.50	5,955.00	21.61	15.21	21.61	15.21
1.50	Class 1, Applied tech/occupational	219.00	2,750.00	7.92	10.87	11.88	16.31
2.00	Class 2, Applied tech/occupational	774.50	3,719.00	21.34	19.95	42.68	39.90
	Subtotal	1,668.00	12,424.00	50.87	46.03	76.17	71.42
	Fall 24-25						
1.00	Academic transfer/support	98,631.00	6,104.00	2,198.58	2,071.30	2,198.58	2,071.30
1.50	Class 1, Applied tech/occupational	28,154.00	3,737.00	629.80	607.54	944.70	911.31
2.00	Class 2, Applied tech/occupational	32,968.00	7,242.00	740.67	703.43	1,481.34	1,406.86
	Subtotal	159,753.00	17,083.00	3,569.05	3,382.27	4,624.62	4,389.47
	Winter 24-25						
1.00	Academic transfer/support	68,210.00	4,609.00	1,520.90	1,330.78	1,520.90	1,330.78
1.50	Class 1, Applied tech/occupational	25,086.50	6,974.00	565.23	532.43	847.85	798.65
2.00	Class 2, Applied tech/occupational	29,029.00	5,268.00	650.94	639.47	1,301.88	1,278.94
	Subtotal	122,325.50	16,851.00	2,737.07	2,502.68	3,670.63	3,408.37
	Spring 24-25						
1.00	Academic transfer/support	48,957.00	5,674.00	1,094.24	954.12	1,094.24	954.12
1.50	Class 1, Applied tech/occupational	23,204.50	4,381.00	520.52	475.34	780.78	713.01
2.00	Class 2, Applied tech/occupational	25,789.00	8,064.50	582.05	556.28	1,164.10	1,112.56
	Subtotal	97,950.50	18,119.50	2,196.81	1,985.74	3,039.12	2,779.69
	Summer 25-26						
1.00	Academic transfer/support	41,469.00	1,876.00	923.62	796.18	923.62	796.18
1.50	Class 1, Applied tech/occupational	16,185.50	1,441.00	361.28	321.55	541.92	482.33
2.00	Class 2, Applied tech/occupational	16,347.00	2,521.00	366.07	347.97	732.14	695.94
	Subtotal	74,001.50	5,838.00	1,650.97	1,465.70	2,197.68	1,974.45
	<b>TOTAL</b>	<b>455,698.50</b>	<b>70,315.50</b>	<b>10,204.77</b>	<b>9,382.42</b>	<b>13,608.22</b>	<b>12,623.40</b>
	Dual Enrollment Full-Time Equivalent Student Enrollment	<u>121,824.50</u>		<u>2,707.21</u>			

Notes to the Enrollment Statements are an integral part of these statements.

# Metropolitan Community College Area

## Notes to the Enrollment Statements

### 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 Enrollment, Reimbursable Educational Units, and Dual Enrollment Full-Time Equivalent Student Enrollment 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

- d) Dual Enrollment FTE is calculated as defined in a) above for only dual enrollment courses. A dual enrollment course means a course delivered to high school students for whom credit shall be reported on the student's postsecondary education institution transcript.

# Metropolitan Community College Area

## Notes to the Enrollment Statements

### Note 3. Three-Year Average Values

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

Fiscal Year Ended June 30, 2025			
Year Ended June 30,	Dual Enrollment Full-Time Equivalent Student Enrollment	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2023 (unaudited)		8,657.73	11,620.80
2024	2,549.33	9,382.42	12,623.40
2025	2,707.21	10,204.77	13,608.22
Three-year average		9,414.97	12,617.47

Fiscal Year Ended June 30, 2024			
Year Ended June 30,	Dual Enrollment Full-Time Equivalent Student Enrollment	Reimbursable Full- Time Equivalent Student Enrollment	Reimbursable Educational Units
2022 (unaudited)		8,092.47	10,859.38
2023 (unaudited)		8,657.73	11,620.80
2024	2,549.33	9,382.42	12,623.40
Three-year average		8,710.87	11,701.19

**Metropolitan Community College Area**  
**Schedule 1 – Schedule of Total Full-Time Equivalent**  
**Student Enrollment**  
**(Unaudited)**  
**Years Ended June 30, 2025 and 2024**

Weighting Factor	Semester / Course Type	Full-Time Equivalent Student Enrollment	
		2025	2024
	Summer 24-25		
1.00	Academic transfer/support	21.61	15.21
1.50	Class 1, Applied tech/occupational	7.92	10.87
2.00	Class 2, Applied tech/occupational Ineligible for State Aid	21.34	19.95
		<u>35.97</u>	<u>23.60</u>
	Subtotal	86.84	69.63
	Fall 24-25		
1.00	Academic transfer/support	2,198.58	2,071.30
1.50	Class 1, Applied tech/occupational	629.80	607.54
2.00	Class 2, Applied tech/occupational Ineligible for State Aid	740.67	703.43
		<u>40.81</u>	<u>12.20</u>
	Subtotal	3,609.86	3,394.47
	Winter 24-25		
1.00	Academic transfer/support	1,520.90	1,330.78
1.50	Class 1, Applied tech/occupational	565.23	532.43
2.00	Class 2, Applied tech/occupational Ineligible for State Aid	650.94	639.47
		<u>32.26</u>	<u>19.63</u>
	Subtotal	2,769.33	2,522.31
	Spring 24-25		
1.00	Academic transfer/support	1,094.24	954.12
1.50	Class 1, Applied tech/occupational	520.52	475.34
2.00	Class 2, Applied tech/occupational Ineligible for State Aid	582.05	556.28
		<u>36.12</u>	<u>24.12</u>
	Subtotal	2,232.93	2,009.86
	Summer 25-26		
1.00	Academic transfer/support	923.62	796.18
1.50	Class 1, Applied tech/occupational	361.28	321.55
2.00	Class 2, Applied tech/occupational Ineligible for State Aid	366.07	347.97
		<u>36.05</u>	<u>14.35</u>
	Subtotal	1,687.02	1,480.05
<b>TOTAL</b>		<u>10,385.98</u>	<u>9,476.32</u>
	Deduct - courses, programs and hours ineligible for state aid: community education courses	<u>181.21</u>	<u>93.90</u>
	Full-Time equivalent student enrollment	<u>10,204.77</u>	<u>9,382.42</u>

# Metropolitan Community College Area

## Schedule 2 – Reconciliation of Reimbursable Full-Time Equivalent Student Enrollment and General Fund Tuition Income

(Unaudited)

Year Ended June 30, 2025

	<u>Number of Credit Hours</u>	<u>Cost per Credit Hour</u>	<u>Total</u>
Quarter credit hours			
Resident rate	436,516.00	\$ 70.00	\$ 30,556,120
Nonresident rate	<u>19,199.50</u>	105.00	<u>2,015,948</u>
Total	<u>455,715.50</u>		32,572,068
Reimbursable contact hours	70,315.50	14.96	<u>1,051,919</u>
Total computed tuition			33,623,986
Adjustments			
Tuition waivers			(4,397,425)
Other			<u>(5,796,364)</u>
Total adjustments			<u>(10,193,789)</u>
<b>Net reimbursable tuition income (unaudited)</b>			<u><u>\$ 23,430,197</u></u>

# Metropolitan Community College Area

## Schedule 3 - Dual Enrollment State Aid Allocation Used to Reduce Tuition and Fees for High School Students

(Unaudited)

Year Ended June 30, 2025

	# of Credit Hours	Tuition and Fees Funded from State Aid Dual Enrollment Allotment
Dual Enrollment Tuition	121,824.50	\$ 8,527,715

# Metropolitan Community College Area

## Schedule 4 - Allocation of 1.0 REU Factor Courses (Unaudited)

Year Ended June 30, 2025

	<u>Quarter</u>	<u>Contact</u>	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
Academic transfer	81,012.50	-	1,800.28	1,800.28
Academic support	81,083.00	-	1,801.84	1,801.84
Undeclared/ Foundation education	73,329.50	24,218.00	1,656.45	1,656.45
	22,516.50	-	500.37	500.37
<b>Total</b>	<u>257,941.50</u>	<u>24,218.00</u>	<u>5,758.94</u>	<u>5,758.94</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.

**Independent Auditor's Report on Internal Control Over  
Enrollment Reporting and on Compliance and Other Matters  
Based on an Audit of Enrollment Statements Performed  
in Accordance with *Government Auditing Standards***

Board of Governors  
Metropolitan Community College Area  
Omaha, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the enrollment statement of reimbursable full time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment (enrollment statement) of Metropolitan Community College Area (the "College Area"), for the year ended June 30, 2025, and the related notes to the enrollment statement, which collectively comprise the College Area's enrollment statement and have issued our report thereon dated August 4, 2025.

***Report on Internal Control Over Enrollment Reporting***

In planning and performing our audit, we considered the College Area's internal control over enrollment reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the enrollment statements, but not for the purposes of expressing an opinion on the effectiveness of The College Area's internal control over enrollment reporting. Accordingly, we do not express an opinion on the effectiveness of The College Area's internal control over enrollment reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's enrollment statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the College Area's enrollment statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the enrollment statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College Area's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College Area's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
August 4, 2025