



Western Community College Area

Statement of Reimbursable Full-Time Equivalent Student Enrollment & Reimbursable Educational Units

June 30, 2024 and 2023

Presented by:

Arich R. Knaub

WESTERN COMMUNITY COLLEGE AREA

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors
Western Community College Area
Scottsbluff, Nebraska

Opinion

We have audited the accompanying statements of reimbursable full-time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment of Western Community College Area for the years ended June 30, 2024 and 2023, and the related notes to the statements, which collectively comprise Western Community College Area's enrollment statements as listed in the table of contents.

In our opinion, the enrollment statements referred to above present fairly, in all material respects, the reimbursable full-time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment consisting of only courses listed on the Master Course List of Western Community College Area as of June 30, 2024 and 2023, in accordance with the Nebraska Community College State Aid Enrollment Audit Guidelines as described in Note 1.

Basis for Opinion

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

Emphasis of Matter - Enrollment Guidelines

We draw attention to Note 1 of the enrollment statements, 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 Statements

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

Auditor's Responsibilities for the Audit of the Enrollment Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Other Information

Management is responsible for the other information included in the enrollment statements. The other information comprises Schedules 1 - 4 but does not include the basic enrollment statements and our auditor's report thereon. Our opinions on the enrollment statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the enrollment statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic enrollment statements, 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 July 26, 2024, on our consideration of Western Community 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 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 internal control over enrollment reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Community College Area's internal control over enrollment reporting and compliance.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
July 26, 2024

WESTERN COMMUNITY COLLEGE AREA
Scottsbluff, Sidney, and Alliance, Nebraska

Statements of Reimbursable Full-time Equivalent Student Enrollment, Reimbursable Educational Units, and
Dual Enrollment Full-time Equivalent Student Enrollment
Fiscal Years ended June 30, 2024 and 2023

	-----Hours-----		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Education Units	
	Semester	Contact	2024	2023	2024	2023
Summer:						
1.00 Academic Transfer/Support	1,203.00	0.00	40.10	36.50	40.10	36.50
1.50 Class 1, Applied Tech/Occupational	499.50	0.00	16.65	12.63	24.98	18.95
2.00 Class 2, Applied Tech/Occupational	381.00	0.00	12.70	9.40	25.40	18.80
	-----	-----	-----	-----	-----	-----
	2,083.50	0.00	69.45	58.53	90.48	74.25
	-----	-----	-----	-----	-----	-----
Fall:						
1.00 Academic Transfer/Support	9,275.00	150.00	309.33	313.66	309.33	313.66
1.50 Class 1, Applied Tech/Occupational	2,180.00	0.00	72.67	80.03	109.00	120.05
2.00 Class 2, Applied Tech/Occupational	2,872.50	0.00	95.75	112.60	191.50	225.20
	-----	-----	-----	-----	-----	-----
	14,327.50	150.00	477.75	506.29	609.83	658.91
	-----	-----	-----	-----	-----	-----
Spring:						
1.00 Academic Transfer/Support	8,033.00	90.00	267.87	270.42	267.87	270.42
1.50 Class 1, Applied Tech/Occupational	2,392.50	0.00	79.75	67.08	119.63	100.62
2.00 Class 2, Applied Tech/Occupational	2,970.50	0.00	99.02	109.75	198.03	219.50
	-----	-----	-----	-----	-----	-----
	13,396.00	90.00	446.63	447.26	585.53	590.55
	-----	-----	-----	-----	-----	-----
Annual						
1.00 Academic Transfer/Support	0.00	222.50	0.25	0.91	0.25	0.91
1.50 Class 1, Applied Tech/Occupational	0.00	3,370.00	3.74	1.88	5.62	2.82
2.00 Class 2, Applied Tech/Occupational	0.00	9,938.00	11.04	9.10	22.08	18.20
	-----	-----	-----	-----	-----	-----
	0.00	13,530.50	15.03	11.89	27.95	21.93
	-----	-----	-----	-----	-----	-----
Totals	29,807.00	13,770.50	1,008.87	1,023.97	1,313.78	1,345.64
	=====	=====	=====	=====	=====	=====

Dual Enrollment FTE

6,393.00

213.22

See accompanying notes to statements

WESTERN COMMUNITY COLLEGE AREA

Notes to Statement of Reimbursable Full-Time Equivalent Student Enrollment and Reimbursable Educational Units, and Dual Enrollment FTE

June 30, 2024 and 2023

I. 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 defined 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 current State Aid Enrollment FTE/REU Guidelines which were accepted by the Commissioners of the Coordinating Commission.

II. FULL-TIME EQUIVALENT STUDENT AND REIMBURSABLE EDUCATIONAL UNIT DEFINITIONS, AND DUAL ENROLLMENT FTE DEFINITIONS

A. An FTE student is equivalent to thirty semester or forty-five 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 nine hundred 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 eligible FTEs by the appropriate weighting factor as defined for each type of course offering as follows:

Course Type §85-1503	Factor
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 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 educational institution transcript.

WESTERN COMMUNITY COLLEGE AREA

Notes to Statement of Reimbursable Full-Time Equivalent Student Enrollment, Reimbursable Educational Units, and Dual Enrollment FTE

June 30, 2024 and 2023

III. THREE-YEAR AVERAGE VALUES

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

Fiscal Year Ending June 30, 2024

Years Ending June 30	Dual Enrollment FTE	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Education Units
2022	206.52	987.48	1,206.48
2023	219.14	1023.97	1345.64
2024	213.22	1008.87	1313.78
Three-year average	212.96	1,006.77	1,288.63

Fiscal Year Ending June 30, 2023

Years Ending June 30	Dual Enrollment FTE	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Education Units
2021	172.54	1,009.57	1,350.65
2022	206.52	987.48	1,206.48
2023	219.14	1023.97	1345.64
Three-year average	199.40	1,007.01	1,300.92

IV. RESTATEMENT OF PRIOR YEAR REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT, AND REIMBURSABLE EDUCATIONAL UNITS

A. Starting from Academic Year 2023-24, Western Nebraska Community College has consolidated all non-credit courses eligible for State Aid into a single annual term running from July 1st to June 30th.

B. The prior year Statement of Reimbursable Full-Time Equivalent Student Enrollment and Reimbursable Educational Units did not include the Annual term. The June 30, 2023 Full-Time Equivalent Student Enrollment and Reimbursable Education Units have been restated to include the new term for comparison purposes.

OTHER INFORMATION

SCHEDULE 1

WESTERN COMMUNITY COLLEGE AREA
Scottsbluff, Sidney, and Alliance, Nebraska

Total Full-Time Equivalent Student Enrollment

Years Ended June 30, 2024 and 2023

	Full-Time Equivalent Student Enrollment	
	2024	2023
Summer:		
1.00 Academic Transfer/Support	40.10	36.50
1.50 Class 1, Applied Tech/Occupational	16.65	12.63
2.00 Class 2, Applied Tech/Occupational	12.70	9.40
Ineligible for State-aid	0.00	0.00
	69.45	58.53
Fall:		
1.00 Academic Transfer/Support	309.33	313.66
1.50 Class 1, Applied Tech/Occupational	72.67	80.03
2.00 Class 2, Applied Tech/Occupational	95.75	112.60
Ineligible for State-aid	0.00	0.00
	477.75	506.29
Spring:		
1.00 Academic Transfer/Support	267.87	270.42
1.50 Class 1, Applied Tech/Occupational	79.75	67.08
2.00 Class 2, Applied Tech/Occupational	99.02	109.75
Ineligible for State-aid	0.00	0.00
	446.63	447.26
Annual:		
1.00 Academic Transfer/Support	0.25	0.91
1.50 Class 1, Applied Tech/Occupational	3.74	1.88
2.00 Class 2, Applied Tech/Occupational	11.04	9.10
Ineligible for State-aid	0.00	0.00
	15.03	11.89
Totals	1,008.87	1,023.97
Deduct - Courses and programs ineligible for State Aid		
Avocational - Recreational	0.00	0.00
Full-time Equivalent Student Enrollment Eligible for State Aid	1,008.87	1,023.97

SCHEDULE 2

WESTERN COMMUNITY COLLEGE AREA
Scottsbluff, Sidney, and Alliance, Nebraska

Reconciliation of Reimbursable Full-Time Equivalent Student Enrollment
& General Fund Tuition Income
(Unaudited)

Year Ended June 30, 2024

	<u># of Credit Hours</u>	<u>Cost Per Credit Hour</u>	<u>Total</u>
Semester Credit Hours:			
Resident	21,893.00	\$ 106.50	\$ 2,331,605
Border-resident	3,109.00	116.50	\$ 362,199
Non-resident	4,805.00	125.50	603,028
Total	<u>29,807.00</u>		<u>3,296,831</u>
Reimbursable Contact Hours	13,770.50	19.26	265,220
Total Computed Tuition			<u>3,562,050</u>
Adjustments:			
Tuition Remissions			(833,643)
Other			
High School Half Tuition			(404,357)
Other			6,814
Total adjustments			<u>(1,231,186)</u>
Net Reimbursable Tuition Income (unaudited)			<u>\$ 2,330,864</u>

SCHEDULE 3

WESTERN COMMUNITY COLLEGE AREA
Scottsbluff, Sidney, and Alliance, Nebraska

Dual Enrollment State Aid Allocation Used to
Reduce Tuition and Fees for High School Students
(Unaudited)

Year Ended June 30, 2024

	<u># of Credit Hours</u>	<u>Tuition and Fees Funded from State Aid Dual Enrollment Allotment</u>
Dual Enrollment Tuition	<u>6,393.00</u>	<u>\$104,457.00</u>

WESTERN COMMUNITY COLLEGE AREA
Scottsbluff, Sidney and Alliance, Nebraska

Allocation of 1.0 REU Factor Courses (Unaudited)

Year Ended June 30, 2024

	-----Hours-----		Reimbursable Full-time Equivalent Student	Reimbursable Education Units
	Semester	Contact	Enrollment	
Academic Transfer	14,465.00		482.17	482.17
Academic Support	957.00		31.90	31.90
Undeclared/non-degree	0.00	462.50	0.51	0.51
Foundations education	3,089.00		102.97	102.97
	-----	-----	-----	-----
	18,511.00	462.50	617.55	617.55
	=====	=====	=====	=====

Note: Courses with a 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.



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

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

To the Board of Governors
Western Community College Area
Scottsbluff, 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 statements of reimbursable full-time equivalent student enrollment, reimbursable educational units, and dual enrollment full-time equivalent student enrollment of Western Community College Area, for the years ended June 30, 2024 and 2023, and the related notes to the enrollment statements, which collectively comprise Western Community College Area's basic enrollment statements and have issued our report thereon dated July 26, 2024.

Report on Internal Control Over Enrollment Reporting

In planning and performing our audit, we considered Western Community 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 Western Community College Area's internal control over enrollment reporting. Accordingly, we do not express an opinion on the effectiveness of Western Community 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 Western Community 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 Western Community College Area's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Community College Area's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
July 26, 2024