

MID-PLAINS COMMUNITY COLLEGE AREA

STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT  
ENROLLMENT, REIMBURSABLE EDUCATIONAL UNITS, DUAL ENROLLMENT  
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

JUNE 30, 2024 AND 2023



**DANA F. COLE  
& COMPANY** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

MID-PLAINS COMMUNITY COLLEGE AREA  
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
ENROLLMENT STATEMENTS	
Statements of Reimbursable Full-Time Equivalent Student Enrollment, Reimbursable Educational Units, and Dual Enrollment Full-Time Equivalent Student Enrollment	4
NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT, REIMBURSABLE EDUCATIONAL UNITS, AND DUAL ENROLLMENT FULL-TIME EQUIVALENT STUDENT ENROLLMENT	5 - 6
OTHER INFORMATION	
Schedule 1 Total Full-Time Equivalent Student Enrollment (Unaudited)	7
Schedule 2 Reconciliation of Reimbursable Full-Time Equivalent Student Enrollment and General Fund Tuition Income (Unaudited)	8
Schedule 3 Dual Enrollment State Aid Allocation Used to Reduce Tuition and Fees for High School Students (Unaudited)	9
Schedule 4 Allocation of 1.0 REU Factor Courses (Unaudited)	10
REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
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 <i>Government Auditing Standards</i>	11 - 12
SCHEDULE OF FINDINGS AND RESPONSES	13
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS	14



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Governors  
Mid-Plains Community College Area  
North Platte, 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 Mid-Plains Community College Area for the years ended June 30, 2024 and 2023, and the related notes to the statements, which collectively comprise Mid-Plains Community College Area's basic 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 Mid-Plains 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 Mid-Plains 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 basic 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 basic 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 basic 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 Mid-Plains 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 Mid-Plains 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 opinion on the basic enrollment statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit in the basic 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 incorrect 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 Mid-Plains 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 Mid-Plains Community College Area's internal control over enrollment reporting and compliance.

Dana J Cole + Company, LLP

Minden, Nebraska  
July 26, 2024

MID-PLAINS COMMUNITY COLLEGE AREA  
 NORTH PLATTE, NEBRASKA  
 STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT,  
 REIMBURSABLE EDUCATIONAL UNITS, AND DUAL ENROLLMENT FULL-TIME  
 EQUIVALENT STUDENT ENROLLMENT  
 YEARS ENDED JUNE 30, 2024 AND 2023

	Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
	Semester	Contact	2024	2023	2024	2023
<u>Post Summer</u>						
1.0 Academic Transfer/Support	97.00	669.00	3.98	2.28	3.98	2.28
1.5 Class 1, Applied Tech/Occupational	112.50	1,002.00	4.86	2.25	7.29	3.38
2.0 Class 2, Applied Tech/Occupational	3.00	1,130.00	1.36	1.51	2.72	3.02
Subtotal	<u>212.50</u>	<u>2,801.00</u>	<u>10.20</u>	<u>6.04</u>	<u>13.99</u>	<u>8.68</u>
<u>Fall</u>						
1.0 Academic Transfer/Support	11,653.00	7,007.00	396.22	398.53	396.22	398.53
1.5 Class 1, Applied Tech/Occupational	3,646.50	5,271.50	127.41	134.06	191.12	201.09
2.0 Class 2, Applied Tech/Occupational	3,117.50	4,903.00	109.36	109.04	218.72	218.08
Subtotal	<u>18,417.00</u>	<u>17,181.50</u>	<u>632.99</u>	<u>641.63</u>	<u>806.06</u>	<u>817.70</u>
<u>Spring</u>						
1.0 Academic Transfer/Support	9,631.50	4,763.00	326.34	326.59	326.34	326.59
1.5 Class 1, Applied Tech/Occupational	3,398.50	4,268.00	118.03	103.84	177.05	155.76
2.0 Class 2, Applied Tech/Occupational	2,713.50	6,264.00	97.41	96.99	194.82	193.98
Subtotal	<u>15,743.50</u>	<u>15,295.00</u>	<u>541.78</u>	<u>527.42</u>	<u>698.21</u>	<u>676.33</u>
<u>Summer</u>						
1.0 Academic Transfer/Support	1,708.00	1,263.00	58.34	48.93	58.34	48.93
1.5 Class 1, Applied Tech/Occupational	651.00	1,291.00	23.13	30.17	34.70	45.26
2.0 Class 2, Applied Tech/Occupational	491.00	1,093.00	17.58	15.75	35.16	31.50
Subtotal	<u>2,850.00</u>	<u>3,647.00</u>	<u>99.05</u>	<u>94.85</u>	<u>128.20</u>	<u>125.69</u>
TOTALS	<u>37,223.00</u>	<u>38,924.50</u>	<u>1,284.02</u>	<u>1,269.94</u>	<u>1,646.46</u>	<u>1,628.40</u>
Dual Enrollment FTE	<u>10,750.00</u>		<u>358.33</u>			

See accompanying notes to statements.

MID-PLAINS COMMUNITY COLLEGE AREA  
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT  
 STUDENT ENROLLMENT, REIMBURSABLE EDUCATIONAL UNITS, AND  
 DUAL ENROLLMENT FULL-TIME EQUIVALENT STUDENT ENROLLMENT  
 YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 1. GUIDELINES

The certification of reimbursable full-time equivalent (FTE) student enrollment and reimbursable educational units (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 Current Enrollment FTE/REU Audit Guidelines which were accepted by the Commissioners of the Coordinating Commission.

NOTE 2. FULL-TIME EQUIVALENT STUDENT, REIMBURSABLE EDUCATIONAL UNIT DEFINITIONS, AND DUAL ENROLLMENT FULL-TIME EQUIVALENT STUDENT ENROLLMENT

- 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 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>Type of Course</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 a 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.

MID-PLAINS COMMUNITY COLLEGE AREA  
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT  
 STUDENT ENROLLMENT, REIMBURSABLE EDUCATIONAL UNITS, AND  
 DUAL ENROLLMENT FULL-TIME EQUIVALENT STUDENT ENROLLMENT  
 YEARS ENDED JUNE 30, 2024 AND 2023

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 Ending June 30, 2024

Years Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Education Units
2022	1,264.24	1,624.09
2023	1,269.94	1,628.40
2024	1,284.02	1,646.46
Three-year average	1,272.73	1,632.98

Fiscal Year Ending June 30, 2023

Years Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Education Units
2021	1,317.81	1,684.31
2022	1,264.24	1,624.09
2023	1,269.94	1,628.40
Three-year average	1,284.00	1,645.60

## OTHER INFORMATION

SCHEDULE 1

MID-PLAINS COMMUNITY COLLEGE AREA  
 NORTH PLATTE, NEBRASKA  
 TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT  
 (UNAUDITED)  
 YEARS ENDED JUNE 30, 2024 AND 2023

	Full-Time Equivalent Student Enrollment	
	2024	2023
<u>Post Summer</u>		
Academic Transfer and Support	3.98	2.28
Class 1, Applied Tech/Occupational	4.86	2.25
Class 2, Applied Tech/Occupational	1.36	1.51
Ineligible for state aid	6.27	5.71
Subtotal	<u>16.47</u>	<u>11.75</u>
<u>Fall</u>		
Academic Transfer and Support	396.22	398.53
Class 1, Applied Tech/Occupational	127.41	134.06
Class 2, Applied Tech/Occupational	109.36	109.04
Ineligible for state aid	26.57	19.57
Subtotal	<u>659.56</u>	<u>661.20</u>
<u>Spring</u>		
Academic Transfer and Support	326.34	326.59
Class 1, Applied Tech/Occupational	118.03	103.84
Class 2, Applied Tech/Occupational	97.41	96.99
Ineligible for state aid	30.31	26.39
Subtotal	<u>572.09</u>	<u>553.81</u>
<u>Summer</u>		
Academic Transfer and Support	58.34	48.93
Class 1, Applied Tech/Occupational	23.13	30.17
Class 2, Applied Tech/Occupational	17.58	15.75
Ineligible for state aid	11.17	12.11
Subtotal	<u>110.22</u>	<u>106.96</u>
TOTALS	<u>1,358.33</u>	<u>1,333.71</u>
DEDUCT - Courses, programs, and hours ineligible for state aid:		
Other ineligible FTE	<u>(74.31)</u>	<u>(63.77)</u>
FULL-TIME EQUIVALENT STUDENT ENROLLMENT ELIGIBLE FOR STATE AID	<u>1,284.02</u>	<u>1,269.94</u>

MID-PLAINS COMMUNITY COLLEGE AREA  
NORTH PLATTE, NEBRASKA  
RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT  
ENROLLMENT AND GENERAL FUND TUITION INCOME  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2024

	Number of Credit Hours	Cost per Credit Hour	Total
SEMESTER CREDIT HOURS			
Resident	30,639.00	104.00	3,186,456
Border state residents	2,348.00	104.00	244,192
Non-resident	4,236.00	135.00	571,860
Total	<u>37,223.00</u>		<u>4,002,508</u>
REIMBURSABLE CONTACT HOURS			
	<u>38,924.50</u>	15.12	<u>588,549</u>
Total computed tuition			<u>4,591,057</u>
ADJUSTMENTS			
Tuition waivers			(1,161,697)
Senior citizen rate discount			(15,249)
Other prorated discounts			(112,445)
Total adjustments			<u>(1,289,391)</u>
NET REIMBURSABLE TUITION INCOME (UNAUDITED)			<u>3,301,666</u>

MID-PLAINS COMMUNITY COLLEGE AREA  
 NORTH PLATTE, NEBRASKA  
 DUAL ENROLLMENT STATE AID ALLOCATION USED TO REDUCE  
 TUITION AND FEES FOR HIGH SCHOOL STUDENTS  
 (UNAUDITED)  
 YEAR ENDED JUNE 30, 2024

	# of Credit Hours	Tuition and Fees Funded from State Aid Dual Enrollment Allocation
Dual Enrollment Tuition	<u>10,750.00</u>	<u>212,955.80</u>

MID-PLAINS COMMUNITY COLLEGE AREA  
 NORTH PLATTE, NEBRASKA  
 ALLOCATION OF 1.0 REU FACTOR COURSES  
 (UNAUDITED)  
 YEAR ENDED JUNE 30, 2024

	Semester	Hours Contact	Reimbursable Reported Aid Equivalent Students	Reimbursable Education Units
Academic transfer	20,413.00		680.43	680.43
Academic support	1,374.00		45.80	45.80
Undeclared/nondegree	364.50	13,702.00	27.37	27.37
Foundations education	938.00		31.27	31.27
	<u>23,089.50</u>	<u>13,702.00</u>	<u>784.87</u>	<u>784.87</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.



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  
Mid-Plains Community College Area  
North Platte, 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 Mid-Plains Community College Area for the years ended June 30, 2024 and 2023, and the related notes to the enrollment statements, which collectively comprise Mid-Plains 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 of the enrollment statements, we considered Mid-Plains 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 Mid-Plains Community College Area's internal control over enrollment reporting. Accordingly, we do not express an opinion on the effectiveness of Mid-Plains 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 Mid-Plains 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 Mid-Plains 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 Mid-Plains Community College Area's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Minden, Nebraska  
July 26, 2024

MID-PLAINS COMMUNITY COLLEGE AREA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2024

No current year findings.

MID-PLAINS COMMUNITY COLLEGE AREA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2024

2023-001 DETERMINATION OF ELIGIBLE CONTACT HOURS

The College did not assess a fee and received no payment for contact credit course but did include the class in the calculation for contact hours in the FTE/REU calculation. This caused the issue of a non-eligible contact hours could be included in the enrollment statement. The College made corrections to ensure new staff were informed of reporting policies and procedures for contact versus noncontact hours. This is not a continuing finding for the year ended June 30, 2024.