

Institution: Umpqua Community College (210270)
User ID: P2102701

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2018

And ending: month/year (MMYYYY)


Month: 6

Year: 2019

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

 Qualified
(Explain in
box below)

Don't know OR in progress
(Explain in
box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business-type activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

No

Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total current assets	18,014,048	18,297,544
31	Depreciable capital assets, net of depreciation	32,956,512	34,189,437
04	Other noncurrent assets CV=[A05-A31]	594,571	338,499
05	Total noncurrent assets	33,551,083	34,527,936
06	Total assets CV=(A01+A05)	51,565,131	52,825,480
19	Deferred outflows of resources	5,531,114	4,906,646
Liabilities			
07	Long-term debt, current portion	915,000	825,000
08	Other current liabilities CV=(A09-A07)	4,950,978	3,926,583
09	Total current liabilities	5,865,978	4,751,583
10	Long-term debt	18,792,945	19,766,885
11	Other noncurrent liabilities CV=(A12-A10)	16,353,692	15,798,020
12	Total noncurrent liabilities	35,146,637	35,564,905
13	Total liabilities CV=(A09+A12)	41,012,615	40,316,488
20	Deferred inflows of resources	1,996,893	743,627
Net Position			
14	Invested in capital assets, net of related debt	22,367,900	23,103,605
15	Restricted-expendable	5,458,420	5,376,903
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -13,739,583	-11,808,497
18	Net position CV=[(A06+A19)-(A13+A20)]	14,086,737	16,672,011

You may use the space below to provide context for the data you've reported above.

Negative unrestricted fund balance resulted from GASB 68 and GASB 71 implementation.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019


Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	935,857	935,857
22	Infrastructure	1,893,548	1,893,548
23	Buildings	47,858,003	47,810,182
32	Equipment, including art and library collections	5,326,513	5,081,061
27	Construction in progress	183,280	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	56,197,201	55,720,648
28	Accumulated depreciation	22,790,603	21,248,045
33	Intangible assets, net of accumulated amortization	24,247	7,887
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	29,981,129	37,529,935
02	Total expenses and deductions for this institution AND all of its child institutions	32,563,732	32,310,119
03	Change in net position during year CV=(D01-D02)	 -2,582,603	5,219,816
04	Net position beginning of year for this institution AND all of its child institutions	16,672,011	13,246,492
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-2,671	-1,794,297
06	Net position end of year for this institution AND all of its child institutions (from A18)	14,086,737	16,672,011

You may use the space below to provide context for the data you've reported above.

A negative net position a cumulative effect of GASB 68 and GASB 71 implementation as well as reduced state allocation during the last year of the biennium. State support, a non-operating revenue, decreased by \$5.3 million in fiscal year 2018-19 when compared to last year. This fluctuation is due to the timing of the fourth payment received from the state, which on alternating years is not received until July 15th of the next year.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	4,261,727	4,128,605
02	Other federal grants (Do NOT include FDSL amounts)	81,071	77,276
03	Grants by state government	1,563,980	1,621,731
04	Grants by local government	0	0
05	Institutional grants from restricted resources	807,715	811,424
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	680,284	650,355
07	Total revenue that funds scholarships and fellowships	7,394,777	7,289,391
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	5,177,921	4,811,214
09	Discounts and allowances applied to sales and services of auxiliary enterprises	378,945	391,059
10	Total discounts and allowances CV=(E08+E09)	5,556,866	5,202,273
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	1,837,911	2,087,118

You may use the space below to provide context for the data you've reported above.

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2018 - June 30, 2019

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	4,435,243	4,012,308
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,947,460	1,943,363
03	State operating grants and contracts	1,188,829	874,487
04	Local government/private operating grants and contracts	995,789	816,745
	04a Local government operating grants and contracts	853,337	748,809
	04b Private operating grants and contracts	142,452	67,936
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,008,655	1,008,252
26	Sales and services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	756,147	624,618
09	Total operating revenues	10,332,123	9,279,773

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	8,582,420	13,898,327
12	Local appropriations, education district taxes, and similar support	3,859,541	3,671,295
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	4,342,798	4,205,881
14	State nonoperating grants	1,563,980	1,621,731
15	Local government nonoperating grants	807,715	811,424
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	241,426	161,723
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	58,940	58,940
19	Total nonoperating revenues	19,456,820	24,429,321
27	Total operating and nonoperating revenues CV=[B19+B09]	29,788,943	33,709,094
28	12-month Student FTE from E12	1,445	1,457
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,615	23,136

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	3,765,164
21	Capital grants and gifts	192,186	55,677
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	192,186	3,820,841
25	Total all revenues and other additions	29,981,129	37,529,935

You may use the space below to provide context for the data you've reported above.

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	12,157,529	12,216,241	7,017,655	6,924,192
02	Research	0	0	0	0
03	Public service	720,750	317,123	204,356	132,266
05	Academic support	2,699,622	2,976,851	1,063,250	1,125,628
06	Student services	6,000,155	5,023,794	2,602,037	2,240,192
07	Institutional support	6,298,379	6,329,196	2,429,715	2,364,609
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	1,837,911	2,087,118		
11	Auxiliary enterprises	1,737,707	1,789,347	380,531	371,454
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	1,111,679	1,570,449	0	0
19	Total expenses and deductions	32,563,732	32,310,119	13,697,544	13,158,341

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	13,697,544	13,158,341
19-3	Benefits	6,534,968	6,893,566
19-4	Operation and Maintenance of Plant (as a natural expense)	2,027,854	2,471,844
19-5	Depreciation	1,659,967	1,671,396
19-6	Interest	981,961	1,019,351
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	7,661,438	7,095,621
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	32,563,732	32,310,119
20-1	12-month Student FTE (from E12 survey)	1,445	1,457
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,535	22,176

You may use the space below to provide context for the data you've reported above.

Part M - Pension and Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	1,360,364	1,843,064
02	Net Pension liability	14,917,941	14,158,603
03	Deferred inflows related to pension	1,963,337	720,959
04	Deferred outflows related to pension	5,379,343	4,737,891
05	OPEB expense	-248,586	
06	Net OPEB liability	1,435,751	
07	Deferred inflows related to OPEB	33,556	
08	Deferred outflows related to OPEB	151,771	

You may use the space below to provide context for the data you've reported above.

Due to variable annual investment returns, the actuarially determined pension asset or liability, deferred inflows and outflows can change enough to greatly influence net position on a year to year basis.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	16,753,697	15,160,725
02	Value of endowment assets at the end of the fiscal year	16,761,402	16,753,697

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	9,613,164	9,613,164			
02 Sales and services	2,143,747	756,147	1,387,600		0
03 Federal grants/contracts (excludes Pell Grants)	1,947,460	1,947,460	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	8,582,420	8,582,420	0	0	0
05 State grants and contracts	1,188,829	1,188,829	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	995,789	995,789	0	0	0
08 Receipts from property and non-property taxes	3,859,541				
09 Gifts and private grants, NOT including capital grants					
10 Interest earnings	241,426				
11 Dividend earnings	0				
12 Realized capital gains	0				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019

Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
02 Employee benefits, total	5,773,366	5,650,626	122,740	0	0
03 Payment to state retirement funds (may be included in line 02 above)	1,302,089	1,281,977	20,112	0	0
04 Current expenditures including salaries	29,547,275	28,641,545	905,730	0	0
Capital outlays					
05 Construction	183,280	183,280		0	0
06 Equipment purchases	348,046	348,046		0	0
07 Land purchases	0	0		0	0
08 Interest on debt outstanding, all funds and activities	0				

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2018 - June 30, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	20,591,885
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	883,940
04 Long-term debt outstanding at end of fiscal year	19,707,945
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	458,437
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	8,024,734

You may use the space below to provide context for the data you've reported above.

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other
Name: Natalya Brown		
Email: Natalya.Brown@umpqua.edu		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

1.00	Number of Staff (including yourself)
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How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	hours	24.00hours	hours	hours
Other offices	hours	hours	hours	hours

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$4,435,243	15%	\$3,069
State appropriations	\$8,582,420	30%	\$5,939
Local appropriations	\$3,859,541	13%	\$2,671
Government grants and contracts	\$10,704,119	37%	\$7,408
Private gifts, grants, and contracts	\$142,452	0%	\$99
Investment income	\$241,426	1%	\$167
Other core revenues	\$1,007,273	3%	\$697
Total core revenues	\$28,972,474	100%	\$20,050
Total revenues	\$29,981,129		\$20,748

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$12,157,529	39%	\$8,414
Research	\$0	0%	\$0
Public service	\$720,750	2%	\$499
Academic support	\$2,699,622	9%	\$1,868
Institutional support	\$6,298,379	20%	\$4,359
Student services	\$6,000,155	19%	\$4,152
Other core expenses	\$2,949,590	10%	\$2,041
Total core expenses	\$30,826,025	100%	\$21,333
Total expenses	\$32,563,732		\$22,535

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
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FTE enrollment	1,445
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Finance

Umpqua Community College (210270)

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	Negative unrestricted fund balance resulted from GASB 68 and GASB 71 implementation.			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 158,562 and 475,684 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	we have new grants that fell into public service function this year.			
Screen: Pension and Postemployment Benefits Other than Pension (OPEB)				
Screen Entry	The amount reported is outside the expected range of between 468,624 and 973,294 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Due to variable annual investment returns, the actuarially determined pension asset or liability, deferred inflows and outflows can change enough to greatly influence net position on a year to year basis.			