

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

User ID: P2102701

Finance 2021-22

Institution: Umpqua Community College (210270)

User ID: P2102701

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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**.

Institution: Umpqua Community College (210270)

User ID: P2102701

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.

Institution: Umpqua Community College (210270)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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
- i** 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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
 Yes


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

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 <u>current assets</u>	20,676,074	17,402,658
31	Depreciable <u>capital assets</u> , net of depreciation	31,285,396	32,001,438
04	Other noncurrent assets CV=[A05-A31]	2,557,211	497,660
05	Total <u>noncurrent assets</u>	33,842,607	32,499,098
06	Total assets CV=(A01+A05)	54,518,681	49,901,756
19	Deferred outflows of resources	7,027,588	4,920,843
Liabilities			
07	<u>Long-term debt, current portion</u>	1,112,903	1,015,353
08	Other current liabilities CV=(A09-A07)	4,550,995	4,389,342
09	Total <u>current liabilities</u>	5,663,898	5,404,695
10	<u>Long-term debt</u>	10,960,264	12,082,992
11	Other noncurrent liabilities CV=(A12-A10)	21,931,059	16,802,898
12	Total <u>noncurrent liabilities</u>	32,891,323	28,885,890
13	Total liabilities CV=(A09+A12)	38,555,221	34,290,585
20	Deferred inflows of resources	2,577,627	3,037,600
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	28,872,496	27,204,124
15	<u>Restricted-expendable</u>	1,134,963	493,817
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -9,594,038	-10,203,527
18	Net position CV=[(A06+A19)-(A13+A20)]	20,413,421	17,494,414

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	1,053,855	953,335
22	<u>Infrastructure</u>	1,893,548	1,893,548
23	<u>Buildings</u>	48,347,630	48,047,379
32	Equipment, including art and <u>library collections</u>	5,491,168	5,330,575
27	<u>Construction in progress</u>	1,863,694	14,978
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	58,649,895	56,239,815
28	<u>Accumulated depreciation</u>	25,029,470	23,946,201
33	Intangible assets, net of accumulated amortization	60,238	13,855
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
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	34,256,132	35,812,389
02	Total expenses and deductions for this institution AND all of its child institutions	31,337,125	32,404,712
03	Change in net position during year CV=(D01-D02)	2,919,007	3,407,677
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	17,494,414	14,086,737
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	20,413,421	17,494,414

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Institution: Umpqua Community College (210270)


User ID: P2102701

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	3,150,687	3,661,954
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	760,684	644,032
03	<u>Grants by state government</u>	1,184,758	1,470,564
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	543,096	631,946
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	396,152	652,451
07	Total revenue that funds scholarships and fellowships	6,035,377	7,060,947
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	4,638,482	5,113,177
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	199,539	301,762
10	Total discounts and allowances CV=(E08+E09)	4,838,021	5,414,939
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.	1,197,356	1,646,008

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Institution: Umpqua Community College (210270)

User ID: P2102701

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="1,689,954"/>	1,932,796	<input type="text" value="70,376"/>	124,664	1,760,330	2,057,460
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="89,824"/>	4,642	<input checked="" type="checkbox"/> <input type="text" value="7,036"/>	4,107	96,860	8,749
14	Grants by state government	<input type="text" value="1,826,114"/>	2,184,607	<input type="text" value="111,596"/>	147,114	1,937,710	2,331,721
15	Grants by local government	<input type="text" value="10,669"/>	0	<input type="text" value="267"/>	0	10,936	0
16	Endowments and gifts	<input type="text" value="357,659"/>	338,682	<input checked="" type="checkbox"/> <input type="text" value="10,264"/>	25,877	367,923	364,559
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	664,262	652,450	0	0	664,262	652,450
18	Total (from Part E1 line 8, 9 and 10)	4,638,482	5,113,177	199,539	301,762	4,838,021	5,414,939

Institution: Umpqua Community College (210270)

User ID: P2102701

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	4,319,646	3,873,122
Grants and contracts - operating			
02	Federal operating grants and contracts	1,757,344	1,804,568
03	State operating grants and contracts	2,398,461	1,201,566
04	Local government/private operating grants and contracts	1,164,552	890,419
04a	Local government operating grants and contracts	903,914	748,527
04b	Private operating grants and contracts	260,638	141,892
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	790,522	592,557
26	<u>Sales and services of educational activities</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	596,183	576,020
09	Total operating revenues	11,026,708	8,938,252

Institution: Umpqua Community College (210270)


User ID: P2102701

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	9,783,375	15,576,099
12	<u>Local appropriations, education district taxes, and similar support</u>	4,197,491	4,029,540
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	6,993,015	4,404,092
14	State nonoperating grants	1,184,758	1,470,564
15	Local government nonoperating grants	543,096	631,946
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	99,517	485,996
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	28,172	255,400
19	Total nonoperating revenues	22,829,424	26,853,637
27	Total operating and nonoperating revenues CV=[B19+B09]	33,856,132	35,791,889
28	<u>12-month Student FTE from E12</u>	1,202	1,311
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,166	27,301

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="400,000"/>	20,500
22	<u>Additions to permanent endowments</u>	<input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	400,000	20,500
25	Total all revenues and other additions	<input type="text" value="34,256,132"/>	35,812,389

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Institution: Umpqua Community College (210270)

User ID: P2102701

Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2020 - June 30, 2021

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	<u>Instruction</u>	11,356,428	11,966,757	6,730,779	7,043,899
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	470,373	718,469	183,372	247,689
05	<u>Academic support</u>	2,432,599	2,897,943	1,041,451	1,232,625
06	<u>Student services</u>	6,042,103	5,765,975	2,395,343	2,540,845
07	<u>Institutional support</u>	6,430,822	6,210,319	2,284,202	2,359,460
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	1,197,356	1,646,008		
11	<u>Auxiliary enterprises</u>	816,316	1,170,445	128,850	207,678
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	2,591,128	2,028,796	0	0
19	Total expenses and deductions	31,337,125	32,404,712	12,763,997	13,632,196


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	12,763,997	13,632,196
19-3	<u>Benefits</u>	7,907,317	7,798,089
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	1,532,468	2,234,191
19-5	<u>Depreciation</u>	1,199,590	1,328,775
19-6	<u>Interest</u>	572,510	808,635
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	7,361,243	6,602,826
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	31,337,125	32,404,712
20-1	<u>12-month Student FTE (from E12 survey)</u>	1,202	1,311
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,071	24,718

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	2,668,332	2,084,041
02	Net Pension liability	20,551,144	15,335,936
03	Deferred inflows related to pension	2,425,415	2,856,357
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 6,722,251	4,606,317

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-77,204"/>	-55,247
06	Net OPEB liability	<input type="text" value="1,379,915"/>	1,466,962
07	Deferred inflows related to OPEB	<input type="text" value="152,212"/>	181,243
08	Deferred outflows related to OPEB	<input type="text" value="305,337"/>	314,526

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	10,877,232	16,761,402
02	Value of endowment net assets at the end of the fiscal year	14,044,243	10,877,232
03	Change in value of endowment net assets CV=[H02-H01]	3,167,011	-5,884,170
03a	New gifts and additions	59,301	126,178
03b	Endowment net investment return	3,703,993	168,723
03c	Spending distribution for current use	-591,283	-5,750,337
03d	Other CV=[H03-(H03a+H03b+H03c)]	-5,000	-428,734

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Part N - Financial Health


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> 5,248,765	3,387,178
02	Operating revenues + nonoperating revenues	34,852,859	35,791,889
03	Change in net position	<input checked="" type="checkbox"/> 8,782,267	3,407,678
04	Net position	44,373,113	32,222,440
05	Expendable net assets	<input checked="" type="checkbox"/> 8,264,775	4,524,499
06	Plant-related debt	<input checked="" type="checkbox"/> 4,808,167	466,705
07	Total expenses	30,097,513	30,375,918

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As Part N was introduced last year, the institution accidently didn't include component unit's information. Corrected lines should be as follows for prior year amounts: line 2 - \$37,248,074, line 4 - \$27,216,474; line 7 - \$31, 724, 703.


Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	8,958,128	8,958,128			
02	Sales and services	1,586,244	<input type="text" value="596,183"/>	990,061		<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	5,522,708	<input type="text" value="5,175,833"/>	<input type="text" value="346,875"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	9,783,375	<input type="text" value="9,783,375"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,398,461	<input type="text" value="2,397,961"/>	<input type="text" value="500"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	1,164,552	<input type="text" value="1,164,552"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non- property taxes	<input type="text" value="4,197,491"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="0"/>				
10	Interest earnings	<input type="text" value="99,517"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="18,347"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	5,733,630	5,672,602	61,028	0	0
03	Payment to state retirement funds (may be included in line 02 above)	1,638,483	1,625,240	13,243	0	0
04	Current expenditures including salaries	27,209,804	26,466,580	743,224	0	0
Capital outlays						
05	Construction	1,848,717	1,848,717	0	0	0
06	Equipment purchases	119,445	119,445	0	0	0
07	Land purchases	100,520	100,520	0	0	0
08	Interest on debt outstanding, all funds and activities	572,510				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	13,098,345
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	1,025,178
04	Long-term debt outstanding at end of fiscal year	12,073,167
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 box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="5,403"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="13,622,606"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

Prepared by

Reporting Reminders:

- 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:

Email:

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

Number of Staff (including yourself)

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	<input type="text" value="4.00"/> hours	<input type="text" value="30.00"/> hours	<input type="text" value="0.50"/> hours	<input type="text" value="0.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2021.

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	\$4,319,646	13%	\$3,594
State appropriations	\$9,783,375	29%	\$8,139
Local appropriations	\$4,197,491	13%	\$3,492
Government grants and contracts	\$13,780,588	41%	\$11,465
Private gifts, grants, and contracts	\$260,638	1%	\$217
Investment income	\$99,517	0%	\$83
Other core revenues	\$1,024,355	3%	\$852
Total core revenues	\$33,465,610	100%	\$27,842
Total revenues	\$34,256,132	N/A	\$28,499

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	\$11,356,428	37%	\$9,448
Research	\$0	0%	\$0
Public service	\$470,373	2%	\$391
Academic support	\$2,432,599	8%	\$2,024
Institutional support	\$6,430,822	21%	\$5,350
Student services	\$6,042,103	20%	\$5,027
Other core expenses	\$3,788,484	12%	\$3,152
Total core expenses	\$30,520,809	100%	\$25,392
Total expenses	\$31,337,125	N/A	\$26,071

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	
	Calculated value
FTE enrollment	1,202

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.

Edit Report

Finance

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	Unrestricted net position will vary every year due to the cumulative impact of GASB Statement 68, 71, and 75 and changes in the actuarial valuations and market conditions.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 2,321 and 6,963 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The discount applied to tuition and fees increased in this category compared to last year due to HEERF student funding that the College received.			
Screen Entry	The amount reported is outside the expected range of between 2,054 and 6,160 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The discount applied to books increased in this category compared to last year due to HEERF student funding that the College received.			
Screen Entry	The amount reported is outside the expected range of between 12,939 and 38,815 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The discount applied to books was lower this year compared to last year. The College is introducing a lot of OERs (open education resources) that are costing less.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,994,107 and 6,218,527 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Data is actuarially determined and will vary greatly year to year based on PERS system-wide Investment returns.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -74,583 and -35,910 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This data is actuarially determined and will vary from year to year due to changes in the benefit plans and other fluctuations.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,693,589 and 5,080,767 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	AS Part N was introduced last year, the institution accidentally didn't include component unit's information. Corrected lines should be as follows for prior year amounts: Line 1 - \$5,520,641			
Screen Entry	The amount reported is outside the expected range of between 1,703,839 and 5,111,517 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A Part N was introduced last year, the institution accidentally didn't include component unit's information. Corrected lines should be as follows for prior year amounts line 3 - \$5,317, 123			
Screen Entry	The amount reported is outside the expected range of between 2,262,250 and 6,786,748 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	As Part N was introduced last year, the institution accidentally didn't include component unit's information. Corrected amount should be as follows for prior year amounts: line 5 - \$4,925,537.			
Screen Entry	The amount reported is outside the expected range of between 233,353 and 700,057 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	As Part N was introduced last year, the institution accidentally didn't include component unit's information. Corrected lines should be as follows for prior year amounts: line 6 - \$5,103,345.			