

IPEDS 2020-21 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2101551

Finance 2020-21

Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

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 2020-21 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 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

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

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

Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

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: Southwestern Oregon Community College (210155)

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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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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

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
- 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)

- No
- Yes

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020


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>	15,576,976	33,395,270
31	Depreciable <u>capital assets</u> , net of depreciation	33,152,223	34,019,690
04	Other noncurrent assets CV=[A05-A31]	30,937,607	6,363,655
05	Total <u>noncurrent assets</u>	64,089,830	40,383,345
06	Total assets CV=(A01+A05)	79,666,806	73,778,615
19	Deferred outflows of resources	4,606,443	5,097,404
Liabilities			
07	<u>Long-term debt</u> , current portion	2,680,505	2,330,224
08	Other current liabilities CV=(A09-A07)	4,966,766	5,470,770
09	Total <u>current liabilities</u>	7,647,271	7,800,994
10	<u>Long-term debt</u>	53,123,618	55,927,811
11	Other noncurrent liabilities CV=(A12-A10)	19,250,513	17,498,155
12	Total <u>noncurrent liabilities</u>	72,374,131	73,425,966
13	Total liabilities CV=(A09+A12)	80,021,402	81,226,960
20	Deferred inflows of resources	1,976,613	1,896,899
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	20,834,673	188,267,70
15	<u>Restricted-expendable</u>	133,249	133,249
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -18,692,688	-23,207,859
18	Net position CV=[(A06+A19)-(A13+A20)]	2,275,234	-42,478,40

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	835,000	835,000
22	Infrastructure	0	0
23	Buildings	53,991,591	53,830,000
32	Equipment, including art and library collections	7,545,221	9,273,112
27	Construction in progress	29,712,470	5,366,034
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	92,084,282	69,304,146
28	Accumulated depreciation	28,279,029	28,938,326
33	Intangible assets, net of accumulated amortization	67,146	0
34	Other capital assets	0	0


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Institution: Southwestern Oregon Community College (210155)

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
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	42,527,094	35906339
02	Total expenses and deductions for this institution AND all of its child institutions	36,004,020	43247154
03	Change in net position during year CV=(D01-D02)	6,523,074	-7340815
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-4,247,840	3092572
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	403
06	Net position end of year for this institution AND all of its child institutions (from A18)	2275234	-4247840


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020			
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)	2,882,263	2,775,727
02	Other federal grants (Do NOT include FDSL amounts)	92,445	103,806
03	Grants by state government	1,150,518	1,077,363
04	Grants by local government	0	0
05	Institutional grants from restricted resources	292,766	438,481
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,333,066	1,374,656
07	Total revenue that funds scholarships and fellowships	5,751,058	5,770,033
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	1,204,614	1,133,574
09	Discounts and allowances applied to sales and services of auxiliary enterprises	100,758	127,276
10	Total discounts and allowances CV=(E08+E09)	1,305,372	1,260,850
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.	4,445,686	4,509,183

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	<input type="text" value="0"/>	<input type="text" value="0"/>	0
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="0"/>	<input type="text" value="0"/>	0
14	Grants by state government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
15	Grants by local government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
16	Endowments and gifts	<input type="text" value="0"/>	<input type="text" value="0"/>	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,204,614	100,758	1,305,372
18	Total (from Part E1 line 8, 9 and 10)	1204614	100758	1,305,372

Institution: Southwestern Oregon Community College (210155)

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,524,146	3,510,954
Grants and contracts - operating			
02	Federal operating grants and contracts	1,869,236	1,305,521
03	State operating grants and contracts	521,145	775,720
04	Local government/private operating grants and contracts	1,022,899	810,698
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,022,899	810,698
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,989,925	3,956,757
26	Sales and services of educational activities	845,608	736,660
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	10,772,959	11,096,310

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Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	8,185,594	7,651,895
12	Local appropriations, education district taxes, and similar support	6,279,597	5,967,746
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	3,909,033	2,879,533
14	State nonoperating grants	1,150,518	1,077,363
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,375	585,627
17	Investment income	450,251	386,182
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,450,678	3,799,253
19	Total nonoperating revenues	23,427,046	22,347,599
27	Total operating and nonoperating revenues CV=[B19+B09]	34,200,005	33,443,909
28	12-month Student FTE from E12	1,354	1,397
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,258	23,940

Institution: Southwestern Oregon Community College (210155)

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	8,327,089	2,461,209
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	1,221
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,327,089	2462430
25	Total all revenues and other additions	42,527,094	35,906,339

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020					
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	6,993,663	8,167,746	3,925,966	4,657,507
02	Research		0		0
03	Public service	2,807,291	2,580,958	1,230,079	1,225,099
05	Academic support	1,877,323	1,875,884	818,905	884,611
06	Student services	5,886,838	5,138,274	2,570,383	2,293,373
07	Institutional support	7,086,202	6,996,174	2,351,691	2,409,496
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	4445686	4,509,183		
11	Auxiliary enterprises	3,161,760	3,137,517	1,159,561	1,208,380
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	3,745,257	10,841,418	0	0
19	Total expenses and deductions	36,004,020	43,247,154	12,056,585	12,678,466

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	12056585	12,678,466
19-3	Benefits	<input type="text" value="6,552,706"/>	6,307,825
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="1,113,280"/>	1,216,275
19-5	Depreciation	<input type="text" value="1,642,498"/>	1,636,119
19-6	Interest	<input checked="" type="checkbox"/> <input type="text" value="2,017,538"/>	1,259,323
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	12,621,413	20,149,146
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	36004020	43,247,154
20-1	12-month Student FTE (from E12 survey)	1,354	1,397
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,591	30,957


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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="3,490,950"/>	1,424,761
02	Net Pension liability		<input type="text" value="15,686,037"/>	14,004,820
03	Deferred inflows related to pension		<input type="text" value="1,484,270"/>	1,339,877
04	Deferred outflows related to pension		<input type="text" value="4,209,832"/>	4,598,172


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

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="81,748"/>	202,432
06	Net OPEB liability	<input type="text" value="2,604,875"/>	2,720,317
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="44,990"/>	29,666
08	Deferred outflows related to OPEB	<input type="text" value="272,935"/>	345,287


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
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	1,986,031	1,150,362
02	Value of endowment net assets at the end of the fiscal year	2,009,166	1,986,031
03	Change in value of endowment net assets CV=[H02-H01]	23,135	
03a	New gifts and additions	70,188	
03b	Endowment net investment return	31,758	
03c	Spending distribution for current use	-78,811	
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	

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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020


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 FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-1,725,303
02	Operating revenues + nonoperating revenues	42,527,094
03	Change in net position	644,362
04	Net position	-4,247,840
05	Expendable net assets	-17,064,449
06	Plant-related debt	20,834,673
07	Total expenses	36,004,020

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The amounts reflect the EDA grant funds for the Health Science Building in the amount of \$8,327,089. Line items 01, 03, and 05 were updated based on the 2021-22 Finance report wherein the amounts were questioned and it was discovered that the Foundation funds were not accurately reflected in the amounts reported in 2020-21.

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	4,728,760	4,728,760			
02	Sales and services	3,936,291	<input type="text" value="845,608"/>	3,090,683		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	2,794,659	<input type="text" value="2,794,659"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	14,208,768	<input type="text" value="14,208,768"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	521,145	<input type="text" value="521,145"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text" value="6,279,597"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="1,375"/>				
10	Interest earnings	<input type="text" value="450,251"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text"/>				


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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	6,552,706	5,947,830	604,876		
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0		
04	Current expenditures including salaries	24,153,040	21,434,698	2,718,342		
Capital outlays						
05	Construction	24,346,436	24,346,436	0		
06	Equipment purchases	478,837	478,837	0		
07	Land purchases	0	0	0		
08	Interest on debt outstanding, all funds and activities	2,017,538				

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

Fiscal Year: July 1, 2019 - June 30, 2020

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	59,443,912
02	Long-term debt issued during fiscal year	79,077
03	Long-term debt retired during fiscal year	3,718,864
04	Long-term debt outstanding at end of fiscal year	55,804,125
05	Short-term debt outstanding at beginning of fiscal year	1,185,876
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).


Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

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

Fiscal Year: July 1, 2019 - June 30, 2020

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="0"/>
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="11,693,737"/>

 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).

Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

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="12.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

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 2020.

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	\$3,524,146	9%	\$2,603
State appropriations	\$8,185,594	21%	\$6,045
Local appropriations	\$6,279,597	16%	\$4,638
Government grants and contracts	\$7,449,932	19%	\$5,502
Private gifts, grants, and contracts	\$1,024,274	3%	\$756
Investment income	\$450,251	1%	\$333
Other core revenues	\$12,623,375	32%	\$9,323
Total core revenues	\$39,537,169	100%	\$29,200
Total revenues	\$42,527,094	N/A	\$31,408

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	\$6,993,663	21%	\$5,165
Research	\$0	0%	\$0
Public service	\$2,807,291	9%	\$2,073
Academic support	\$1,877,323	6%	\$1,387
Institutional support	\$7,086,202	22%	\$5,234
Student services	\$5,886,838	18%	\$4,348
Other core expenses	\$8,190,943	25%	\$6,049
Total core expenses	\$32,842,260	100%	\$24,256
Total expenses	\$36,004,020	N/A	\$26,591

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	1354

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	Confirm. Pension and OPEB expenses caused the huge deficit. Expense is out of the control of the College. Pension and OPEB is calculated by actuaries.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 629,662 and 1,888,984 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount corrected. Interest increase was due to a new bond issuance settled in May of 2019.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 926,095 and 1,923,427 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The College has no control over actuarial reports. The number was derived by the actuary.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 131,581 and 273,283 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This comes from an actuarial report			
Screen Entry	The amount reported is outside the expected range of between 19,283 and 40,049 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Again numbers come from an actuarial report which uses assumptions.			