

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: P2101551

Finance 2021-22

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 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: 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)

User ID: P2101551

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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The endowment assets are held by the Foundation, a discrete component established specifically to support the College.

Institution: Southwestern Oregon Community College (210155)


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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>	9,993,837	15,576,976
31	Depreciable <u>capital assets</u> , net of depreciation	42,580,442	33,152,223
04	Other noncurrent assets CV=[A05-A31]	26,271,887	30,937,607
05	Total <u>noncurrent assets</u>	68,852,329	64,089,830
06	Total assets CV=(A01+A05)	78,846,166	79,666,806
19	Deferred outflows of resources	6,057,104	4,606,443
Liabilities			
07	<u>Long-term debt</u> , current portion	2,433,445	2,680,505
08	Other current liabilities CV=(A09-A07)	4,187,735	4,966,766
09	Total <u>current liabilities</u>	6,621,180	7,647,271
10	<u>Long-term debt</u>	50,506,850	53,123,618
11	Other noncurrent liabilities CV=(A12-A10)	22,838,948	19,250,513
12	Total <u>noncurrent liabilities</u>	73,345,798	72,374,131
13	Total liabilities CV=(A09+A12)	79,966,978	80,021,402
20	Deferred inflows of resources	2,261,485	1,976,613
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	21,219,182	20,834,673
15	<u>Restricted-expendable</u>	0	133,249
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -18,544,375	-18,692,688
18	Net position CV=[(A06+A19)-(A13+A20)]	2,674,807	2,275,234

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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	Land and land improvements	835,000	835,000
22	Infrastructure	0	0
23	Buildings	65,209,890	53,991,591
32	Equipment, including art and library collections	7,857,836	7,545,221
27	Construction in progress	25,061,097	29,712,470
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	98,963,823	92,084,282
28	Accumulated depreciation	30,354,865	28,279,029
33	Intangible assets, net of accumulated amortization	40,288	67,146
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	36,510,510	42,527,094
02	Total expenses and deductions for this institution AND all of its child institutions	36,110,937	36,004,020
03	Change in net position during year CV=(D01-D02)	399,573	6,523,074
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	2,275,234	-4,247,840
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)	2,674,807	2,275,234


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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	Pell grants (federal)	2,356,585	2,882,263
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 143,863	92,445
03	Grants by state government	985,266	1,150,518
04	Grants by local government	0	0
05	Institutional grants from restricted resources	314,154	292,766
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,300,966	1,333,066
07	Total revenue that funds scholarships and fellowships	5,100,834	5,751,058
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	1,177,443	1,204,614
09	Discounts and allowances applied to sales and services of auxiliary enterprises	103,520	100,758
10	Total discounts and allowances CV=(E08+E09)	1,280,963	1,305,372
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.	3,819,871	4,445,686

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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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0	0	0	0
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,177,443	1,204,614	103,520	100,758	1,280,963	1,305,372
18	Total (from Part E1 line 8, 9 and 10)	1,177,443	1,204,614	103,520	100,758	1,280,963	1,305,372

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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
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,028,114	3,524,146
Grants and contracts - operating			
02	Federal operating grants and contracts	2,886,701	1,869,236
03	State operating grants and contracts	552,129	521,145
04	Local government/private operating grants and contracts	1,111,498	1,022,899
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,111,498	1,022,899
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	3,242,334	2,989,925
26	Sales and services of educational activities	1,376,631	845,608
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	12,197,407	10,772,959

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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
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	8,105,753	8,185,594
12	Local appropriations, education district taxes, and similar support	6,291,948	6,279,597
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	7,414,111	3,909,033
14	State nonoperating grants	1,026,912	1,150,518
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	564,384	1,375
17	Investment income	213,910	450,251
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	3,450,678
19	Total nonoperating revenues	23,617,018	23,427,046
27	Total operating and nonoperating revenues CV=[B19+B09]	35,814,425	34,200,005
28	12-month Student FTE from E12	1,217	1,354
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	29,428	25,258

Institution: Southwestern Oregon Community College (210155)

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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	Capital appropriations	696,085	8,327,089
21	Capital grants and gifts	0	0
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)]	696,085	8,327,089
25	Total all revenues and other additions	36,510,510	42,527,094

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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	Instruction	5,297,006	6,993,663	3,460,657	3,925,966
02	Research	0	0	0	0
03	Public service	2,259,419	2,807,291	942,668	1,230,079
05	Academic support	1,338,123	1,877,323	803,499	818,905
06	Student services	4,510,889	5,886,838	2,295,347	2,570,383
07	Institutional support	7,035,486	7,086,202	2,725,451	2,351,691
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	3,819,871	4,445,686		
11	Auxiliary enterprises	2,549,936	3,161,760	1,132,758	1,159,561
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	9,300,207	3,745,257	0	0
19	Total expenses and deductions	36,110,937	36,004,020	11,360,380	12,056,585

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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	Salaries and Wages(from Part C-1,Column 2 line 19)	11,360,380	12,056,585
19-3	Benefits	6,490,986	6,552,706
19-4	Operation and Maintenance of Plant (as a natural expense)	1,079,555	1,113,280
19-5	Depreciation	2,126,766	1,642,498
19-6	Interest	1,834,264	2,017,538
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	13,218,986	12,621,413
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	36,110,937	36,004,020
20-1	12-month Student FTE (from E12 survey)	1,217	1,354
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	29,672	26,591


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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	3,908,035	3,490,950
02	Net Pension liability	19,628,150	15,686,037
03	Deferred inflows related to pension	1,444,918	1,484,270
04	Deferred outflows related to pension	5,514,089	4,209,832


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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="305,851"/>	81,748
06	Net OPEB liability		<input type="text" value="2,328,612"/>	2,604,875
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="449,215"/>	44,990
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="449,609"/>	272,935

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Institution: Southwestern Oregon Community College (210155)


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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	2,009,166	1,986,031
02	Value of endowment net assets at the end of the fiscal year	2,482,440	2,009,166
03	Change in value of endowment net assets CV=[H02-H01]	473,274	23,135
03a	New gifts and additions	85,065	70,188
03b	Endowment net investment return	474,719	31,758
03c	Spending distribution for current use	86,510	-78,811
03d	Other CV=[H03-(H03a+H03b+H03c)]	-173,020	0

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Institution: Southwestern Oregon Community College (210155)

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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"/>	425,174	1,804,015
02	Operating revenues + nonoperating revenues		36,916,032	42,527,094
03	Change in net position	<input checked="" type="checkbox"/>	1,018,159	6,523,074
04	Net position		7,613,550	-4,247,840
05	Expendable net assets	<input checked="" type="checkbox"/>	-14,474,392	18,559,439
06	Plant-related debt		21,219,182	20,834,673
07	Total expenses		36,986,658	36,004,020

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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	4,205,557	4,205,557			
02	Sales and services	4,722,485	<input type="text" value="1,376,631"/>	3,345,854		<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	6,296,331	<input type="text" value="6,296,331"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	8,105,753	<input type="text" value="8,105,753"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	1,579,042	<input type="text" value="1,579,042"/>	<input type="text" value="0"/>	<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	1,111,498	<input type="text" value="1,111,498"/>	<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="6,291,948"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="564,384"/>				
10	Interest earnings	<input type="text" value="213,910"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="-6,096"/>				


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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	6,490,986	5,826,473	664,513	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0			0	0
04	Current expenditures including salaries	36,110,937	33,561,001	2,549,936	0	0
Capital outlays						
05	Construction	16,087,461	16,087,461	0	0	0
06	Equipment purchases	342,781	342,781	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,834,264				

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

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

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	55,804,121
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	2,863,829
04	Long-term debt outstanding at end of fiscal year	52,940,292
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	1,200,000

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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="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="0"/>

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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="24.00"/> hours	<input type="text"/> hours	<input type="text" value="2.50"/> hours	<input type="text"/> 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 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	\$3,028,114	9%	\$2,488
State appropriations	\$8,105,753	24%	\$6,660
Local appropriations	\$6,291,948	19%	\$5,170
Government grants and contracts	\$11,879,853	36%	\$9,762
Private gifts, grants, and contracts	\$1,675,882	5%	\$1,377
Investment income	\$213,910	1%	\$176
Other core revenues	\$2,072,716	6%	\$1,703
Total core revenues	\$33,268,176	100%	\$27,336
Total revenues	\$36,510,510	N/A	\$30,000

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	\$5,297,006	16%	\$4,353
Research	\$0	0%	\$0
Public service	\$2,259,419	7%	\$1,857
Academic support	\$1,338,123	4%	\$1,100
Institutional support	\$7,035,486	21%	\$5,781
Student services	\$4,510,889	13%	\$3,707
Other core expenses	\$13,120,078	39%	\$10,781
Total core expenses	\$33,561,001	100%	\$27,577
Total expenses	\$36,110,937	N/A	\$29,672

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	1,217

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	The pension and OPEB liabilities continue to show and will continue to show the College unrestricted net position in a deficit position.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 46,223 and 138,667 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	More FSEOG funds were made available as there was an allowance to transfer a higher percentage of FWS funds to FSEOG during COVID.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 53,137 and 110,359 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Expenses are out of the College's control. These numbers are derived by actuaries.			
Screen Entry	The amount reported is outside the expected range of between 29,244 and 60,736 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	These numbers are out of the control of the College as they are calculated by actuaries.			
Screen Entry	The amount reported is outside the expected range of between 177,408 and 368,462 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is calculated by actuaries.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 902,008 and 2,706,022 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior year we failed to include the Foundation's change in unrestricted net assets. The prior year reports was updated in the Prior Year Revision process and was reported for line 01 as -1,725,303, line 03 as 644,362, and line 05 as -17,064,449. The amounts in the prior year also reflect the funds from the EDA grant for the Health Science building of 8,327,089.			
Screen Entry	The amount reported is outside the expected range of between 3,261,537 and 9,784,611 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We failed to include the Foundation in the prior year. The prior year reports was updated in the Prior Year Revision process and was reported for line 01 as -1,725,303, line 03 as 644,362, and line 05 as -17,064,449. The amounts in the prior year also reflect the funds from the EDA grant for the Health Science building of 8,327,089.			
Screen Entry	The amount reported is outside the expected range of between 9,279,720 and 27,839,158 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year was reported as a positive number by mistake. It should have been a negative number. The prior year reports was updated in the Prior Year Revision process and was reported for line 01 as -1,725,303, line 03 as 644,362, and line 05 as -17,064,449. The amounts in the prior year also reflect the funds from the EDA grant for the Health Science building of 8,327,089.			