

# IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025

User ID: P2101551

## Finance 2022-23

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.

#### Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

#### 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**.

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## 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.

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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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

### 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

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☐ Auxiliary enterprises
- ☒ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]
- ☒ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)


## 5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report endowment assets)

## 6. Pension


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

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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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
<b><u>Assets</u></b>			
01	Total <u>current assets</u>	10,182,286	9,993,837
31	Depreciable <u>capital assets</u> , net of depreciation	65,198,086	42,580,442
04	Other noncurrent assets CV=[A05-A31]	1,593,959	26,271,887
05	Total <u>noncurrent assets</u>	66,792,045	68,852,329
06	<b>Total assets</b> CV=(A01+A05)	76,974,331	78,846,166
19	<b><u>Deferred outflows of resources</u></b>	6,058,418	6,057,104
<b><u>Liabilities</u></b>			
07	<u>Long-term debt, current portion</u>	2,604,829	2,433,445
08	Other current liabilities CV=(A09-A07)	1,802,147	4,187,735
09	Total <u>current liabilities</u>	4,406,976	6,621,180
10	<u>Long-term debt</u>	47,790,752	50,506,850

11	Other noncurrent liabilities CV=(A12-A10)	14,591,834	22,838,948
12	Total <u>noncurrent liabilities</u>	62,382,586	73,345,798
13	<b>Total liabilities</b> CV=(A09+A12)	66,789,562	79,966,978
20	<b><u>Deferred inflows of resources</u></b>	10,878,857	2,261,485
<b><u>Net Position</u></b>			
14	<u>Invested in capital assets, net of related debt</u>	23,433,858	21,219,182
15	<u>Restricted-expendable</u>		0
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -18,069,528	-18,544,375
18	<b><u>Net position</u></b> CV=[(A06+A19)-(A13+A20)]	5,364,330	2,674,807



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## Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description	Ending balance	Prior year Ending balance
<b><u>Capital Assets</u></b>			
21	<u>Land and land improvements</u>	835,000	835,000
22	<u>Infrastructure</u>		0
23	<u>Buildings</u>	70,693,554	65,209,890
32	Equipment, including art and <u>library collections</u>	8,141,376	7,857,836
27	<u>Construction in progress</u>	377,853	25,061,097
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>80,047,783</b>	<b>98,963,823</b>
28	<u>Accumulated depreciation</u>	33,477,565	30,354,865
33	Intangible assets, net of accumulated amortization	13,429	40,288
34	Other capital assets		0



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## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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 <b>AND all of its child institutions</b>	42,040,016	36,510,510
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	39,350,493	36,110,937
03	Change in net position during year <b>CV=(D01-D02)</b>	2,689,523	399,573
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	2,674,807	2,275,234
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	5,364,330	2,674,807



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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	2,191,314	2,356,585
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,243,489	143,863
03	<u>Grants by state government</u>	1,044,475	985,266
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	440,904	314,154
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,345,097	1,300,966
07	Total revenue that funds scholarships and fellowships	7,265,279	5,100,834
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	1,269,370	1,177,443
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	136,018	103,520
10	Total discounts and allowances CV=(E08+E09)	1,405,388	1,280,963
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.	5,859,891	3,819,871

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022

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 <b>CV</b> =[E18-(E12+E13+ ... +E16)]	1,269,370	1,177,443	136,018	103,520	1,405,388	1,280,963
18	Total (from Part E1 line 8, 9 and 10)	1,269,370	1,177,443	136,018	103,520	1,405,388	1,280,963

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## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of Funds		Current year amount	Prior year amount
<u>Operating</u> Revenues				
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	<input checked="" type="checkbox"/>	4,641,438	3,028,114
Grants and contracts - operating				
02	Federal operating grants and contracts		4,084,518	2,886,701
03	State operating grants and contracts		929,548	552,129
04	Local government/private operating grants and contracts		1,011,700	1,111,498
04a	Local government operating grants and contracts			0
04b	Private operating grants and contracts		1,011,700	1,111,498
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>		4,534,455	3,242,334
26	<u>Sales and services of educational activities</u>		1,877,372	1,376,631
08	Other sources - operating ( <b>CV</b> ) <b>CV</b> =[B09-(B01+ ....+B26)]		0	0
09	Total operating revenues		17,079,031	12,197,407

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## Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

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>	8,136,738	8,105,753
12	<u>Local appropriations, education district taxes, and similar support</u>	6,748,343	6,291,948
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	8,364,264	7,414,111
14	State nonoperating grants	1,097,494	1,026,912
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	419,857	564,384
17	<u>Investment income</u>	182,182	213,910
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	12,107	0
19	Total nonoperating revenues	24,960,985	23,617,018
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	42,040,016	35,814,425
28	<u>12-month Student FTE from E12</u>	1,079	1,217
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	38,962	29,428

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## Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	0	696,085
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions <b>CV</b> =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions <b>CV</b> =[B25-(B9+B19)]	0	696,085
25	Total all revenues and other additions	42,040,016	36,510,510



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## Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022

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>	7,402,304	5,297,006	4,235,741	3,460,657
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	1,915,649	2,259,419	876,923	942,668
05	<u>Academic support</u>	1,269,890	1,338,123	758,381	803,499
06	<u>Student services</u>	4,801,383	4,510,889	2,225,034	2,295,347
07	<u>Institutional support</u>	6,565,752	7,035,486	3,007,159	2,725,451
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	5,859,891	3,819,871		
11	<u>Auxiliary enterprises</u>	2,389,443	2,549,936	1,180,470	1,132,758
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	9,146,181	9,300,207	0	0
19	<b>Total expenses and deductions</b>	39,350,493	36,110,937	12,283,708	11,360,380

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## Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022

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)	12,283,708	11,360,380
19-3	<u>Benefits</u>	5,863,458	6,490,986
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	1,154,443	1,079,555
19-5	<u>Depreciation</u>	<input checked="" type="checkbox"/> 3,300,904	2,126,766
19-6	<u>Interest</u>	1,741,907	1,834,264
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	15,006,073	13,218,986
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	39,350,493	36,110,937
20-1	<u>12-month Student FTE (from E12 survey)</u>	1,079	1,217
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>36,469</b>	29,672



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**Part M-1 - Pension Information****Fiscal Year: July 1, 2021 - June 30, 2022**

Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	1,195,329	3,908,035
02	Net Pension liability	<input checked="" type="checkbox"/>	11,392,175	19,628,150
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	9,499,922	1,444,918
04	Deferred outflows related to pension		5,574,045	5,514,089



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**Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information****Fiscal Year: July 1, 2021 - June 30, 2022**

Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	7,489	305,851
06	Net OPEB liability		2,335,160	2,328,612
07	Deferred inflows related to OPEB		429,908	449,215
08	Deferred outflows related to OPEB		421,235	449,609



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## Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022

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	2,482,440	2,009,166
02	Value of endowment net assets at the end of the fiscal year	2,358,227	2,482,440
03	Change in value of endowment net assets <b>CV</b> =[H02-H01]	-124,213	473,274
03a	New gifts and additions	325,486	85,065
03b	Endowment net investment return	-417,817	474,719
03c	Spending distribution for current use	-32,518	86,510
03d	Other <b>CV</b> =[H03-(H03a+H03b+H03c)]	636	-173,020



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## Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description (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.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	2,277,749	425,174
02	Operating revenues + nonoperating revenues		42,020,395	36,916,032
03	Change in net position	<input checked="" type="checkbox"/>	2,102,207	1,018,159
04	Net position		8,631,709	7,613,550
05	Expendable net assets		-14,912,662	-14,474,392
06	Plant-related debt		23,433,858	21,219,182
07	Total expenses		39,865,695	36,986,658



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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	5,910,808	5,910,808			
02	Sales and services	6,547,845	<input type="text" value="1,877,372"/>	4,670,473		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	8,253,462	<input type="text" value="8,253,462"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	8,136,738	<input type="text" value="8,136,738"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	2,047,800	<input type="text" value="2,047,800"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	1,011,700	<input type="text" value="1,011,700"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

08	Receipts from property and non-property taxes	<input type="text" value="6,748,343"/>	
09	Gifts and private grants, NOT including capital grants	<input type="text" value="419,857"/>	
10	Interest earnings	<input type="text" value="182,182"/>	
11	<u>Dividend earnings</u>	<input type="text"/>	
12	<u>Realized capital gains</u>	<input type="text"/>	



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## Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	7,066,276	<input type="text" value="6,311,312"/>	<input type="text" value="754,964"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures <b>including</b> salaries	39,350,493	<input type="text" value="35,916,565"/>	<input type="text" value="3,433,928"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	25,956,358	<input type="text" value="25,956,358"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases	770,293	<input type="text" value="667,065"/>	<input type="text" value="103,228"/>	<input type="text"/>	<input type="text"/>
07	Land purchases	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="1,741,907"/>				



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 1

Fiscal Year: July 1, 2021 - June 30, 2022

## Debt

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	53,003,495
02	Long-term debt issued during fiscal year	47,705
03	Long-term debt retired during fiscal year	2,655,619
04	Long-term debt outstanding at end of fiscal year	50,395,581
05	Short-term debt outstanding at beginning of fiscal year	1,200,000
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, 2021 - June 30, 2022			
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"/>

 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: <input type="text" value="Leigh Fitzhenry"/>					
Email: <input type="text" value="lfitzhenry@socc.edu"/>					

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="27.00"/> hours	<input type="text"/> hours	<input type="text" value="2.00"/> 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 2023.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$4,641,438	12%	\$4,302
State appropriations	\$8,136,738	22%	\$7,541
Local appropriations	\$6,748,343	18%	\$6,254
Government grants and contracts	\$14,475,824	39%	\$13,416
Private gifts, grants, and contracts	\$1,431,557	4%	\$1,327
Investment income	\$182,182	0%	\$169
Other core revenues	\$1,889,479	5%	\$1,751
Total core revenues	\$37,505,561	100%	\$34,760
Total revenues	\$42,040,016	N/A	\$38,962

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	\$7,402,304	20%	\$6,860
Research	\$0	0%	\$0
Public service	\$1,915,649	5%	\$1,775
Academic support	\$1,269,890	3%	\$1,177
Institutional support	\$6,565,752	18%	\$6,085
Student services	\$4,801,383	13%	\$4,450
Other core expenses	\$15,006,072	41%	\$13,907
Total core expenses	\$36,961,050	100%	\$34,255
Total expenses	\$39,350,493	N/A	\$36,469

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	1,079

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.

Institution: Southwestern Oregon Community College (210155)

User ID: P2101551

## 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. You have already accepted this error.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 71,932 and 215,794 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Includes HEERF funding of \$2096000 for 21-22 year.			
Screen: Revenues Part 1				
Screen Entry	The amount reported is outside the expected range of between 1,514,057 and 4,542,171 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in enrollments due to COVID coming to an end.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 1,063,383 and 3,190,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Umpqua Hall construction finished and depreciation began causing a large increase due to that building depreciation.			
Screen: Pension Information				

Screen Entry	The amount reported is outside the expected range of between 2,540,223 and 5,275,847 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Less pension expense due to changes in assumptions, net differences between projected and actual earnings on the investments as well as changes in the proportionate shares due to employee retirements.			
Screen Entry	The amount reported is outside the expected range of between 12,758,298 and 26,498,002 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension Liability decreases substantially over prior year due to returns based on actuarials received from PERS. This difference increased the deferred inflows.			
Screen Entry	The amount reported is outside the expected range of between 939,197 and 1,950,639 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension Liability decreases substantially over prior year due to returns based on actuarials received from PERS. This difference increased the deferred inflows.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 198,804 and 412,898 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Less early retirement plan costs and liability due to changes in net differences between projected and actual interest on the liability as well as benefit payments to current employee retirements and those employees eligible for this benefit at time of retirement.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 212,587 and 637,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Revenues up due to increased enrollment after COVID losses the prior years.			
Screen Entry	The amount reported is outside the expected range of between 509,080 and 1,527,238 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Higher profit in operating revenue due to increased enrollment after COVID losses the prior years.			