

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2367531

Finance 2020-21

Institution: Tacoma Community College (236753)

User ID: P2367531

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](#)
- 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: Tacoma Community College (236753)

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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.

Institution: Tacoma Community College (236753)

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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
 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)

- No
 Yes

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The 06/30/20 Financial statement audit will be done in May, 2021.

Institution: Tacoma Community College (236753)


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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>	36,810,199	34,854,851
31	Depreciable <u>capital assets</u> , net of depreciation	106,862,292	109,986,389
04	Other noncurrent assets CV=[A05-A31]	8,871,978	8,670,957
05	Total <u>noncurrent assets</u>	115,734,270	118,657,346
06	Total assets CV=(A01+A05)	152,544,469	153,512,197
19	<u>Deferred outflows of resources</u>	6,424,434	4,089,850
Liabilities			
07	<u>Long-term debt, current portion</u>	490,000	465,000
08	Other current liabilities CV=(A09-A07)	16,923,945	18,691,449
09	Total <u>current liabilities</u>	17,413,945	19,156,449
10	<u>Long-term debt</u>	8,945,000	9,767,710
11	Other noncurrent liabilities CV=(A12-A10)	37,692,104	32,864,402
12	Total <u>noncurrent liabilities</u>	46,637,104	42,632,112
13	Total liabilities CV=(A09+A12)	64,051,049	61,788,561
20	<u>Deferred inflows of resources</u>	11,471,660	11,947,321
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	99,244,300	107,965,862
15	<u>Restricted-expendable</u>	-109,958	2,731,258
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -15,688,148	-268,309,55
18	Net position CV=[(A06+A19)-(A13+A20)]	83,446,194	83,866,165

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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	11,104,263	11,104,263
22	Infrastructure		0
23	Buildings	137,070,077	137,070,078
32	Equipment, including art and library collections	16,730,278	16,064,692
27	Construction in progress	366,937	29,744
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	165,271,555	164,268,777
28	Accumulated depreciation	56,592,255	52,802,572
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0


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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	79,181,758	72901534
02	Total expenses and deductions for this institution AND all of its child institutions	79,952,239	76163001
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -770,481	-3261467
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	83,866,165	89196681
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	350,510	-2069049
06	Net position end of year for this institution AND all of its child institutions (from A18)	83446194	83866165

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This agrees to the decrease in Net Position.

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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)	8,160,513	8,076,418
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,459,529	85,872
03	Grants by state government	4,962,646	3,988,259
04	Grants by local government	427,171	314,186
05	Institutional grants from restricted resources	751,793	667,741
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	1,872,023
07	Total revenue that funds scholarships and fellowships	15,761,652	15,004,499
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,654,088	4,316,496
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	4,654,088	4,316,496
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.	11,107,564	10,688,003

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Other federal grants includes CARES funds received and provided to students as financial aid.

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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)	2,525,652	0	2,525,652
13	Other federal grants (Do NOT include FDSL amounts)	451,719		451,719
14	Grants by state government	1,422,596		1,422,596
15	Grants by local government	140,499		140,499
16	Endowments and gifts	113,622		113,622
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	4654088	0	4,654,088

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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	<u>Tuition and fees, after deducting discounts & allowances</u>	18,329,019	18,436,926
Grants and contracts - operating			
02	Federal operating grants and contracts	409,268	813,306
03	State operating grants and contracts	3,169,056	3,185,602
04	Local government/private operating grants and contracts	8,611,451	12,291,678
04a	Local government operating grants and contracts	8,236,087	11,908,962
04b	Private operating grants and contracts	375,364	382,716
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	1,912,464	2,619,665
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>		0
07	<u>Independent operations</u>	307,028	0
08	Other sources - operating CV=[B09-(B01++B07)]	0	38,183
09	Total operating revenues	32,738,286	37,385,360

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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	<input type="text"/>	0
11	State appropriations	29,024,188	25,814,376
12	Local appropriations, education district taxes, and similar support	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	10,359,432	8,491,265
14	State nonoperating grants	309,510	0
15	Local government nonoperating grants	4,300,845	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	322,224	413,304
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	505,126	0
19	Total nonoperating revenues	44,821,325	34,718,945
27	Total operating and nonoperating revenues CV=[B19+B09]	77,559,611	72,104,305
28	12-month Student FTE from E12	5,194	5,391
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	14,933	13,375

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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	1,622,146	797,229
21	Capital grants and gifts		0
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	1,622,147	797,229
25	Total all revenues and other additions	79,181,758	72,901,534

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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	<u>Instruction</u>	32,920,704	27,612,919	19,603,603	19,544,811
02	<u>Research</u>	0	0		0
03	<u>Public service</u>	0	0		0
05	<u>Academic support</u>	6,636,945	5,158,573	3,359,005	2,899,687
06	<u>Student services</u>	9,482,290	7,926,570	5,488,418	5,106,415
07	<u>Institutional support</u>	10,568,705	8,455,016	4,321,317	4,002,766
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	11,107,564	10,688,003		
11	<u>Auxiliary enterprises</u>	5,316,380	4,546,040	1,843,171	1,390,825
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>	3,078,770	0	489,741	0
14	<u>Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]</u>	840,881	11,775,880	0	2,753,600
19	Total expenses and deductions	79,952,239	76,163,001	35,105,255	35,698,104

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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)	35105255	35,698,104
19-3	Benefits	12,246,203	10,871,313
19-4	Operation and Maintenance of Plant (as a natural expense)	6,453,503	4,745,692
19-5	Depreciation	3,632,775	4,050,158
19-6	Interest	316,220	332,910
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	22,198,283	20,464,824
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	79952239	76,163,001
20-1	12-month Student FTE (from E12 survey)	5,194	5,391
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	15,393	14,128


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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="3,235,991"/>	999,899
02	Net Pension liability		<input type="text" value="9,049,944"/>	9,404,183
03	Deferred inflows related to pension		<input type="text" value="3,406,508"/>	3,233,168
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="3,717,574"/>	2,750,759


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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 type="text" value="1,032,511"/>	916,691
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="25,239,607"/>	22,358,042
07	Deferred inflows related to OPEB	<input type="text" value="7,797,660"/>	8,714,153
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="2,706,860"/>	1,339,091


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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	5,890,634	5,957,204
02	Value of endowment net assets at the end of the fiscal year	5,697,978	5,890,634
03	Change in value of endowment net assets CV =[H02-H01]	-192,656	
03a	New gifts and additions	21,990	
03b	Endowment net investment return	123,035	
03c	Spending distribution for current use	-337,681	
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)	-770,481
02	Operating revenues + nonoperating revenues	79,181,758
03	Change in net position	-770,481
04	Net position	84,216,674
05	Expendable net assets	0
06	Plant-related debt	9,702,493
07	Total expenses	79,952,239

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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	22,983,107	22,983,107			
02	Sales and services	1,912,464	<input type="text"/>	1,912,464		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	2,458,783	<input type="text" value="2,458,783"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	30,646,334	<input type="text" value="30,646,334"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	3,478,567	<input type="text" value="3,478,567"/>	<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	4,300,845	<input type="text" value="4,300,845"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text"/>				
10	Interest earnings	<input type="text"/>				
11	Dividend earnings	<input type="text"/>				
12	Realized capital gains	<input type="text"/>				


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Institution: Tacoma Community College (236753)

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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	12,562,423	11,886,750	675,673		
03	Payment to state retirement funds (may be included in line 02 above)	3,351,193	3,177,160	174,033		
04	Current expenditures including salaries	68,003,793	63,100,489	4,903,304		
Capital outlays						
05	Construction	366,937	366,937			
06	Equipment purchases	635,842	635,842			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	316,220				

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

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

Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	9,767,710
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	530,218
04	Long-term debt outstanding at end of fiscal year	9,212,493
05	Short-term debt outstanding at beginning of fiscal year	465,000
06	Short-term debt outstanding at end of fiscal year	490,000

 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: Tacoma Community College (236753)

User ID: P2367531

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"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="6,513,260"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="20,808,910"/>

 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: Tacoma Community College (236753)

User ID: P2367531

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="40.00"/> hours	<input type="text" value="40.00"/> hours	<input type="text" value="45.00"/> hours	<input type="text"/> hours
Other offices	<input type="text" value="40.00"/> hours	<input type="text" value="40.00"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Tacoma Community College (236753)

User ID: P2367531

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	\$18,329,019	24%	\$3,529
State appropriations	\$29,024,188	38%	\$5,588
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$26,784,198	35%	\$5,157
Private gifts, grants, and contracts	\$375,364	0%	\$72
Investment income	\$322,224	0%	\$62
Other core revenues	\$2,127,273	3%	\$410
Total core revenues	\$76,962,266	100%	\$14,818
Total revenues	\$79,181,758	N/A	\$15,245

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	\$32,920,704	46%	\$6,338
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$6,636,945	9%	\$1,278
Institutional support	\$10,568,705	15%	\$2,035
Student services	\$9,482,290	13%	\$1,826
Other core expenses	\$11,948,445	17%	\$2,300
Total core expenses	\$71,557,089	100%	\$13,777
Total expenses	\$79,952,239	N/A	\$15,393

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	5194

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: Tacoma Community College (236753)

User ID: P2367531

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	There is a deficit in this account.			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 42,936 and 128,808 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This amount includes Federal CARES funds distributed to students. This was the first year CARES funds were received, so the amount should increase when compared with the prior year.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$13,399,128) to be similar to the scholarship/fellowship revenue reported in Finance (\$15,761,652). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	This year included CARES funds, additional aid from 3rd party payers like the tribes and employers that do not go through the Financial Aid office and emergency grants to students from the Foundation to help students in need due to the Covid 19 pandemic.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 649,935 and 1,349,863 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The retirement pension plan expense increased this year as result of the College's proportion of the state of Washington's pension plan net liability increase which is actuarilly determined.			
Screen Entry	The amount reported is outside the expected range of between 1,787,994 and 3,713,524 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension related deferred outflows are based on the College's participation in the state of Washington's pension plans. The deferred outflows are determined by the state and the College records it proportionate share. The increase is \$4,050 over the expected amount.			
Screen: OPEB Information				
Screen Entry	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The College participates in the state of Washington's multiple employer defined benefit other post-employment benefit (OPEB) plan administered through the Health Care Authority. At June 30, 2020, the state of Washington reported a total OPEB liability of \$5.803 billion and the College's proportionate share of this liability is \$25,239,607.			
Screen Entry	The amount reported is outside the expected range of between 870,410 and 1,807,772 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The College is a part of the state of Washington's OPEB defined benefit plan administered by the Health Care Authority. The state of Washington determines the total deferred outflows and the College records its proportionate share.			