

# IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022  
User ID: P1994941

## Finance 2020-21

Institution: Rowan-Cabarrus Community College (199494)

User ID: P1994941

### 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**.

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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, 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 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  
 **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

 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).

2020 not completed yet

Institution: Rowan-Cabarrus Community College (199494)


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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
<b>Assets</b>			
01	Total <u>current assets</u>	7,221,593	16,215,975
31	Depreciable <u>capital assets</u> , net of depreciation	83,818,010	84,173,374
04	Other noncurrent assets CV=[A05-A31]	16,253,451	12,642,086
05	Total <u>noncurrent assets</u>	100,071,461	96,815,460
06	<b>Total assets</b> CV=(A01+A05)	107,293,054	113,031,435
19	<b>Deferred outflows of resources</b>	9,887,762	9,196,291
<b>Liabilities</b>			
07	<u>Long-term debt</u> , current portion	1,178,978	0
08	Other current liabilities CV=(A09-A07)	2,223,275	12,046,433
09	Total <u>current liabilities</u>	3,402,253	12,046,433
10	<u>Long-term debt</u>	14,230,044	16,674,894
11	Other noncurrent liabilities CV=(A12-A10)	52,847,044	46,867,211
12	Total <u>noncurrent liabilities</u>	67,077,088	63,542,105
13	<b>Total liabilities</b> CV=(A09+A12)	70,479,341	75,588,538
20	<b>Deferred inflows of resources</b>	16,954,716	21,968,182
<b>Net Position</b>			
14	<u>Invested in capital assets</u> , net of related debt	83,020,035	78,261,906
15	<u>Restricted-expendable</u>	4,334,403	1,561,433
16	<u>Restricted-nonexpendable</u>	277,165	263,169
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -57,884,844	-55,415,502
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	29,746,759	24,671,006

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Negative Unrestricted due to Deferred Inflows


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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
<b>Capital Assets</b>			
21	Land and land improvements	3,074,119	3,074,119
22	Infrastructure	2,344,692	2,152,839
23	Buildings	90,122,455	89,521,164
32	Equipment, including art and library collections	13,797,704	12,993,605
27	Construction in progress	11,211,046	7,689,306
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>120,550,016</b>	<b>115,431,033</b>
28	Accumulated depreciation	22,446,840	20,494,234
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	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 <b>AND all of its child institutions</b>	65,100,193	63436264
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	58,174,402	53955419
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>6,925,791</b>	<b>9480845</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	24,671,006	17391441
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>-1,850,038</b>	<b>-2201280</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	29746759	24671006

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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	<u>Pell grants</u> (federal)	9,442,496	9,098,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 855,229	56,200
03	<u>Grants by state government</u>	922,353	837,142
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>798,887</b>	<b>94,550</b>
07	Total revenue that funds scholarships and fellowships	12,018,965	10,085,892
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances applied to tuition and fees</u>	5,101,649	5,037,116
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	<b>5,101,649</b>	<b>5,037,116</b>
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>6,917,316</b>	<b>5,048,776</b>

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Includes CARES funding for student 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)	3,324,067	0	3,324,067
13	Other federal grants (Do NOT include FDSL amounts)	855,229		855,229
14	Grants by state government	922,353		922,353
15	Grants by local government	0		0
16	Endowments and gifts	0		0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	5101649	0	5,101,649

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## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	5,154,644	5,308,831
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	834,223
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts		0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	525,166	83,138
26	Sales and services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	204,117	281,666
09	Total operating revenues	5,883,927	6,507,858

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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
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	35,730,171	33,295,073
12	Local appropriations, education district taxes, and similar support	6,244,713	5,675,273
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	12,698,563	11,821,593
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	14,700	37,067
17	Investment income	129,693	138,405
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	54,817,840	50,967,411
27	Total operating and nonoperating revenues CV=[B19+B09]	60,701,767	57,475,269
28	12-month Student FTE from E12	4,410	4,144
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,765	13,870

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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	4,136,429	4,740,150
21	Capital grants and gifts	0	250,000
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	261,997	970,845
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,398,426	5960995
25	Total all revenues and other additions	65,100,193	63,436,264

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## Part C-1 - Expenses by Functional Classification

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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	25,128,555	24,194,487	21,388,648	20,600,944
02	Research	0	0	0	0
03	Public service	0	0	0	0
05	Academic support	7,675,315	6,701,777	6,925,393	6,028,422
06	Student services	4,611,568	4,355,127	4,113,925	3,756,845
07	Institutional support	6,726,479	5,374,564	4,222,697	2,383,001
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	6917316	5,048,776		
11	Auxiliary enterprises	328,936	1,385,861	76,143	170,274
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	6,786,233	6,894,827	1,761,957	1,612,929
19	<b>Total expenses and deductions</b>	58,174,402	53,955,419	38,488,763	34,552,415


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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)	38488763	34,552,415
19-3	Benefits	<input checked="" type="checkbox"/> 8,866,104	5,867,483
19-4	Operation and Maintenance of Plant (as a natural expense)	4,919,303	4,731,320
19-5	Depreciation	2,078,969	2,084,295
19-6	Interest	1,132,685	1,274,502
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	2,688,578	5,445,404
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	58174402	53,955,419
20-1	12-month Student FTE (from E12 survey)	4,410	4,144
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>13,191</b>	<b>13,020</b>


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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="5,097,059"/>	3,064,231
02	Net Pension liability	<input type="text" value="14,328,171"/>	13,516,386
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="250,117"/>	531,018
04	Deferred outflows related to pension	<input type="text" value="6,014,566"/>	7,717,737

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Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.

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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-1,584,074	1,641,192
06	Net OPEB liability	<input checked="" type="checkbox"/>	37,241,916	-448,211
07	Deferred inflows related to OPEB		16,704,599	21,437,164
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	3,873,196	1,478,554

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Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.




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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	<input type="text" value="799,872"/>	645,903
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="767,827"/>	799,872
03	Change in value of endowment net assets CV=[H02-H01]	-32,045	
	03a New gifts and additions	<input type="text" value="0"/>	
	03b Endowment net investment return	<input type="text" value="0"/>	
	03c Spending distribution for current use	<input type="text" value="0"/>	
	03d Other CV=[H03-(H03a+H03b+H03c)]	-32,045	

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## Part N - Financial Health


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

Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	1,394,681
02	Operating revenues + nonoperating revenues	59,569,083
03	Change in net position	5,531,110
04	Net position	29,745,859
05	Expendable net assets	4,334,403
06	Plant-related debt	15,409,022
07	Total expenses	58,174,402

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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	10,256,293	10,256,293			
02	Sales and services	525,166	<input type="text"/>	525,166		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	35,730,171	<input type="text" value="35,730,171"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	6,244,713	<input type="text" value="6,244,713"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<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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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		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures <b>including</b> salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text"/>				

 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: Rowan-Cabarrus Community College (199494)

User ID: P1994941

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

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

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	16,674,894
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	1,265,873
04	Long-term debt outstanding at end of fiscal year	15,409,021
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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


Institution: Rowan-Cabarrus Community College (199494)

User ID: P1994941

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

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

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="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: Rowan-Cabarrus Community College (199494)

User ID: P1994941

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="10.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Rowan-Cabarrus Community College (199494)

User ID: P1994941

## 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$5,154,644	8%	\$1,169
State appropriations	\$35,730,171	55%	\$8,102
Local appropriations	\$6,244,713	10%	\$1,416
Government grants and contracts	\$12,698,563	20%	\$2,879
Private gifts, grants, and contracts	\$14,700	0%	\$3
Investment income	\$129,693	0%	\$29
Other core revenues	\$4,602,543	7%	\$1,044
Total core revenues	\$64,575,027	100%	\$14,643
Total revenues	\$65,100,193	N/A	\$14,762

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	\$25,128,555	43%	\$5,698
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$7,675,315	13%	\$1,740
Institutional support	\$6,726,479	12%	\$1,525
Student services	\$4,611,568	8%	\$1,046
Other core expenses	\$13,703,549	24%	\$3,107
Total core expenses	\$57,845,466	100%	\$13,117
Total expenses	\$58,174,402	N/A	\$13,191

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	4410

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
<b>Screen: Statement of net position (1)</b>				
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	Negative Unrestricted due to Deferred Inflows and Outflows of Pension and OPEB reporting requirements			
<b>Screen: Scholarships &amp; Fellowships</b>				
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 (\$19,620,060) to be similar to the scholarship/fellowship revenue reported in Finance (\$12,018,965). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	Includes CARES funding for student aid.			
Screen Entry	The amount reported is outside the expected range of between 28,100 and 84,300 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Includes CARES funding for student aid.			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 2,933,742 and 8,801,224 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Includes GASB 68 and 75 adjustments			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 1,991,751 and 4,136,711 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			
Screen Entry	The amount reported is outside the expected range of between 345,162 and 716,874 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 1,066,775 and 2,215,609 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			
Screen Entry	The amount reported is outside the expected range of between -605,084 and -291,337 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			
Screen Entry	The amount reported is outside the expected range of between 961,061 and 1,996,047 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			
Perform Edits	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	Pension expense and Deferred Inflows related to Pension follows GASB 68 reporting requirements and is dependent on Pension System.			