

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: P1823061

Finance 2020-21

Institution: Great Basin College (182306)

User ID: P1823061

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: Great Basin College (182306)

User ID: P1823061

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: Great Basin College (182306)

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Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.


1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

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

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
-  Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
-  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- No
- Yes

 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: Great Basin College (182306)


User ID: P1823061

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>	7,845,000	10,620,000
31	Depreciable <u>capital assets</u> , net of depreciation	34,673,000	35,865,000
04	Other noncurrent assets CV=[A05-A31]	1,099,000	686,000
05	Total <u>noncurrent assets</u>	35,772,000	36,551,000
06	Total assets CV=(A01+A05)	43,617,000	47,171,000
19	Deferred outflows of resources	2,226,000	1,784,000
Liabilities			
07	<u>Long-term debt</u> , current portion	163,000	160,000
08	Other current liabilities CV=(A09-A07)	2,931,000	4,410,000
09	Total <u>current liabilities</u>	3,094,000	4,570,000
10	<u>Long-term debt</u>	82,000	246,000
11	Other noncurrent liabilities CV=(A12-A10)	18,681,000	17,635,000
12	Total <u>noncurrent liabilities</u>	18,763,000	17,881,000
13	Total liabilities CV=(A09+A12)	21,857,000	22,451,000
20	Deferred inflows of resources	1,354,000	1,118,000
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	36,035,000	37,239,000
15	<u>Restricted-expendable</u>	1,146,000	779,000
16	<u>Restricted-nonexpendable</u>	708,000	686,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	✔ -15,257,000	-1,331,800
18	Net position CV=[(A06+A19)-(A13+A20)]	22,632,000	25,386,000

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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	9,360,000	9,360,000
22	Infrastructure	0	0
23	Buildings	55,293,000	55,282,000
32	Equipment, including art and library collections	7,718,000	7,439,000
27	Construction in progress	875,000	211,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	73,246,000	72,292,000
28	Accumulated depreciation	38,573,000	36,427,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Institution: Great Basin College (182306)


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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	30,004,000	29370000
02	Total expenses and deductions for this institution AND all of its child institutions	32,758,000	31754000
03	Change in net position during year CV=(D01-D02)	✔ -2,754,000	-2384000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	25,386,000	27770000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	22632000	25386000

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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)	2,775,000	2,523,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	0	0
03	<u>Grants by state government</u>	0	0
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)]	3,629,000	3,265,000
07	Total revenue that funds scholarships and fellowships	6,404,000	5,788,000
Discounts and Allowances			
08	<u>Discounts and allowances applied to tuition and fees</u>	2,289,000	2,367,000
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	2,289,000	2,367,000
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	4,115,000	3,421,000

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	<input type="text" value="0"/>	<input type="text" value="0"/>	0
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="0"/>	<input type="text" value="0"/>	0
14	Grants by state government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
15	Grants by local government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
16	Endowments and gifts	<input type="text" value="0"/>	<input type="text" value="0"/>	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,289,000	0	2,289,000
18	Total (from Part E1 line 8, 9 and 10)	2289000	0	2,289,000

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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>	7,117,000	6,191,000
Grants and contracts - operating			
02	Federal operating grants and contracts	840,000	1,503,000
03	State operating grants and contracts	1,811,000	1,137,000
04	Local government/private operating grants and contracts	642,000	604,000
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	642,000	604,000
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	399,000	428,000
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	152,000	226,000
07	<u>Independent operations</u>		375,000
08	Other sources - operating CV=[B09-(B01++B07)]	152,000	0
09	Total operating revenues	11,113,000	10,464,000

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Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	14,018,000	15,407,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	2,775,000	2,523,000
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	235,000	403,000
17	Investment income	351,000	411,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,039,000	162,000
19	Total nonoperating revenues	18,418,000	18,906,000
27	Total operating and nonoperating revenues CV=[B19+B09]	29,531,000	29,370,000
28	12-month Student FTE from E12	2,294	2,180
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,873	13,472

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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	391,000	0
21	Capital grants and gifts	82,000	0
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	473,000	0
25	Total all revenues and other additions	30,004,000	29,370,000

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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>	14,026,171	17,085,268	8,655,554	9,490,021
02	<u>Research</u>	5,869	0	3,668	0
03	<u>Public service</u>	431,774	612,607	247,198	295,003
05	<u>Academic support</u>	4,394,703	3,943,928	2,199,437	1,824,054
06	<u>Student services</u>	2,323,708	2,344,859	1,382,803	1,334,826
07	<u>Institutional support</u>	4,507,795	3,317,879	2,329,478	1,614,239
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	4115000	3,421,000		
11	<u>Auxiliary enterprises</u>	753,979	736,459	288,751	291,889
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	<u>Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]</u>	2,199,001	292,000	0	0
19	Total expenses and deductions	32,758,000	31,754,000	15,106,889	14,850,032

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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)	15106889	14,850,032
19-3	Benefits	<input type="text" value="4,610,838"/>	4,406,572
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="3,095,000"/>	3,104,000
19-5	Depreciation	<input type="text" value="2,155,000"/>	1,934,000
19-6	Interest	<input type="text" value="4,000"/>	5,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	7,786,273	7,454,396
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	32758000	31,754,000
20-1	12-month Student FTE (from E12 survey)	2,294	2,180
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	14,280	14,566


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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 type="text" value="2,221,000"/>	1,769,000
02	Net Pension liability	<input type="text" value="8,937,000"/>	8,624,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="777,000"/>	527,000
04	Deferred outflows related to pension	<input type="text" value="1,725,000"/>	1,501,000


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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="460,000"/>	790,000
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="9,504,000"/>	8,813,000
07	Deferred inflows related to OPEB		<input type="text" value="577,000"/>	591,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="501,000"/>	283,000


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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="686,000"/>	680,000
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="708,000"/>	686,000
03	Change in value of endowment net assets CV=[H02-H01]	22,000	
03a	New gifts and additions	<input type="text" value="0"/>	
03b	Endowment net investment return	<input type="text" value="22,000"/>	
03c	Spending distribution for current use	<input type="text" value="0"/>	
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	

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Institution: Great Basin College (182306)

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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)	3,227,000
02	Operating revenues + nonoperating revenues	29,531,000
03	Change in net position	2,754,000
04	Net position	22,632,000
05	Expendable net assets	1,146,000
06	Plant-related debt	245,000
07	Total expenses	32,758,000

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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	9,406,000	9,406,000			
02	Sales and services	551,000	<input type="text" value="152,000"/>	399,000		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	840,000	<input type="text" value="840,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	14,409,000	<input type="text" value="14,409,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	1,811,000	<input type="text" value="1,811,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="642,000"/>				
10	Interest earnings	<input type="text" value="351,000"/>				
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	4,610,838	<input type="text" value="4,551,307"/>	<input type="text" value="59,531"/>	<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 including salaries	32,754,000	<input type="text" value="32,127,096"/>	<input type="text" value="626,904"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	2,341,000	<input type="text" value="2,341,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases	1,420,000	<input type="text" value="1,420,000"/>	<input type="text"/>	<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="4,000"/>				

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Institution: Great Basin College (182306)

User ID: P1823061

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	406,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	161,000
04	Long-term debt outstanding at end of fiscal year	245,000
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: Great Basin College (182306)

User ID: P1823061

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="610,000"/>

 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: Great Basin College (182306)

User ID: P1823061

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"/> hours	<input type="text"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="1.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="0.50"/> hours

Institution: Great Basin College (182306)

User ID: P1823061

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	\$7,117,000	24%	\$3,102
State appropriations	\$14,018,000	47%	\$6,111
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$5,426,000	18%	\$2,365
Private gifts, grants, and contracts	\$877,000	3%	\$382
Investment income	\$351,000	1%	\$153
Other core revenues	\$1,816,000	6%	\$792
Total core revenues	\$29,605,000	100%	\$12,905
Total revenues	\$30,004,000	N/A	\$13,079

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	\$14,026,171	44%	\$6,114
Research	\$5,869	0%	\$3
Public service	\$431,774	1%	\$188
Academic support	\$4,394,703	14%	\$1,916
Institutional support	\$4,507,795	14%	\$1,965
Student services	\$2,323,708	7%	\$1,013
Other core expenses	\$6,314,001	20%	\$2,752
Total core expenses	\$32,004,021	100%	\$13,951
Total expenses	\$32,758,000	N/A	\$14,280

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	2294

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: Great Basin College (182306)

User ID: P1823061

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 change in net position continues to be negative and primarily due to changes in benefit adjustments.			
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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 342,550 and 711,450 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The amounts have been reviewed and are correct. Changes in the Nevada System of Higher Education and State of Nevada benefits and rates.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 513,500 and 1,066,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The amounts have been reviewed and are correct. Changes in the Nevada System of Higher Education and State of Nevada benefits and rates.			
Screen Entry	The amount reported is outside the expected range of between 183,950 and 382,050 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The amounts have been reviewed and are correct. Changes in the Nevada System of Higher Education and State of Nevada benefits and rates.			
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	OPEB and Pension Liabilities have been reviewed. The amounts are correct based upon Nevada System of Higher Education (NSHE) and the State of Nevada Benefits.			