

Northwest Kansas Technical College

Northwest Tech is a progressive technical college in Goodland, Kansas. The college is one of the fastest growing higher education institutions in the state of Kansas with enrollment doubling in the past three years. Northwest Tech aims to transform technical education by enhancing quality education with technology, diversity and student life. As a forward-thinking and premier leader in career and technical education, Northwest Tech maximizes learning through advanced technologies and facilities, as well as professional experiences that foster lifelong learning in a diverse global society.

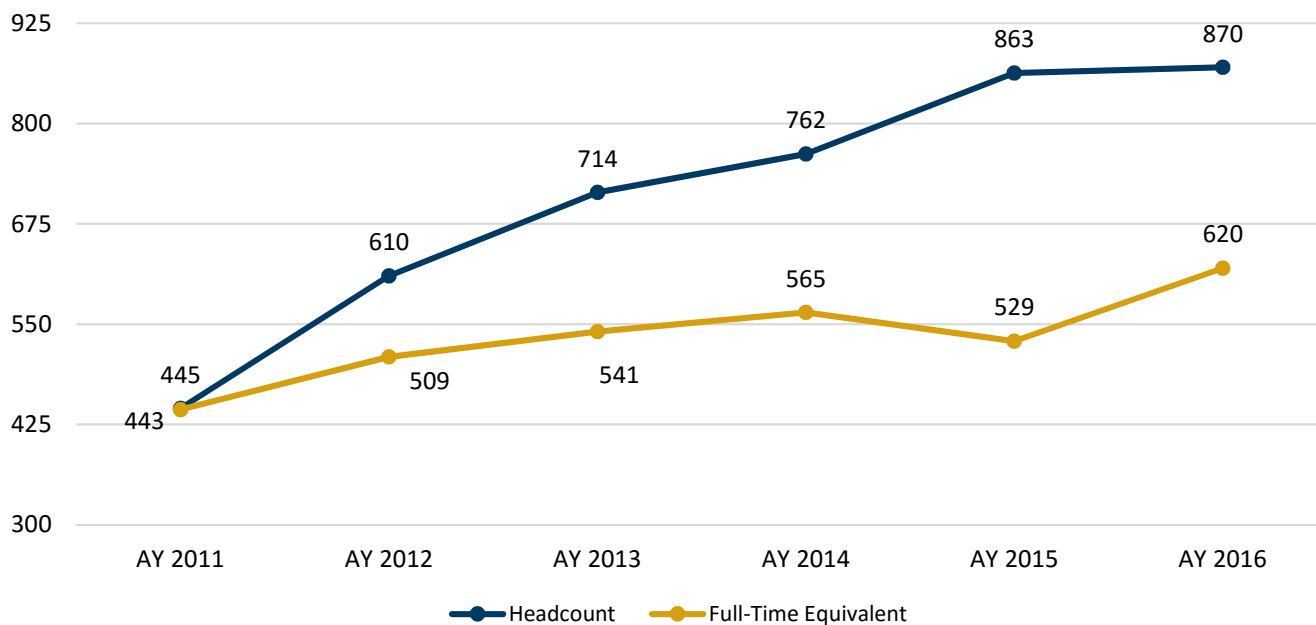
Student Demographics

Table P.10

Academic Year 2011 - 2016

	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
Enrollment Headcount	445	610	714	762	863	870	95.5%
Full-Time Equivalent Enrollment	443	509	541	565	529	620	39.7%

**Headcount and FTE
Academic Year 2011 - 2016**



Notes for this section begin on page 76.

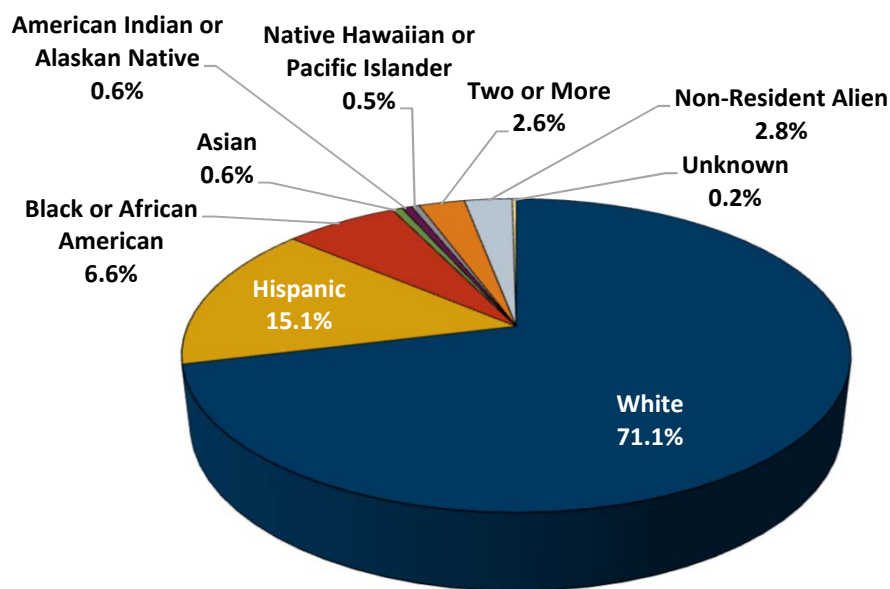
Source: KHEDS AY Collection

**Enrollment by Race/Ethnicity
Academic Year 2011 - 2016**

**Northwest Kansas Technical College
Table P.11**

Race/Ethnicity	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
White	72.6%	80.0%	73.1%	66.0%	77.2%	71.1%	91.6%
Hispanic	12.6%	14.9%	16.7%	21.0%	12.2%	15.1%	133.9%
Black or African-American	0.7%	1.2%	6.0%	8.0%	5.1%	6.6%	1800.0%
Asian	0.2%	0.2%	0.7%	0.0%	0.4%	0.6%	400.0%
American Indian or Alaskan Native	1.4%	0.3%	0.8%	1.2%	0.0%	0.6%	-16.7%
Native Hawaiian or Pacific Islander	0.0%	0.3%	0.1%	0.0%	0.5%	0.5%	NA
Two or More	2.9%	1.5%	1.4%	1.4%	2.7%	2.6%	76.9%
Non-Resident Alien	0.2%	1.6%	1.1%	0.7%	2.1%	2.8%	2300.0%
Unknown	9.4%	0.0%	0.0%	1.7%	0.0%	0.2%	-95.2%

**Enrollment by Race/Ethnicity
Academic Year 2016**



**Enrollment by Gender
Academic Year 2011 - 2016**

Table P.12

Gender	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
Female	141	240	252	311	282	282	100.0%
Male	304	370	462	451	581	588	93.4%
Unknown	0	0	0	0	0	0	NA
Total	445	610	714	762	863	870	95.5%

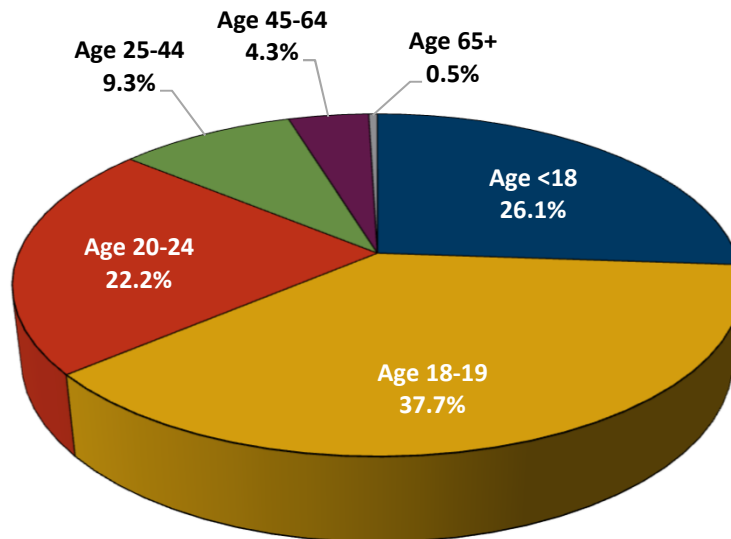
Notes for this section begin on page 76.
Source: KHEDS AY Collection

**Enrollment by Age
Academic Year 2011 - 2016**

**Northwest Kansas Technical College
Table P.13**

Age	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
<18	10.6%	16.7%	17.9%	18.2%	26.7%	26.1%	383.0%
18-19	26.7%	26.4%	26.1%	27.6%	31.7%	37.7%	175.6%
20-24	37.5%	32.1%	26.8%	28.6%	21.8%	22.2%	15.6%
25-44	19.1%	18.0%	20.6%	16.8%	12.6%	9.3%	-4.7%
45-64	6.1%	6.7%	7.7%	7.3%	6.4%	4.3%	37.0%
65+	0.0%	0.0%	1.0%	1.4%	0.8%	0.5%	NA

**Enrollment by Age
Academic Year 2016**



**Enrollment by Student Status
Academic Year 2011 - 2016**

Table P.14

Student Success	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
Full-time	293	332	352	351	289	341	16.4%
Part-time	152	278	362	411	574	529	248.0%
Total	445	610	714	762	863	870	95.5%

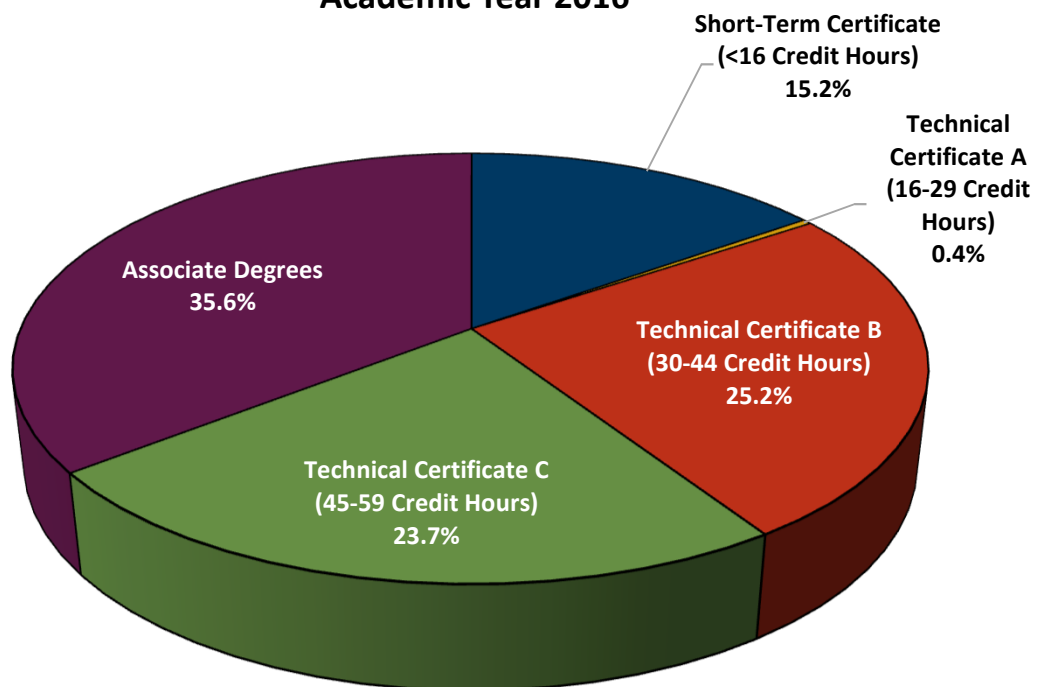
Notes for this section begin on page 76.
Source: KHEDS AY Collection

**Degrees/Certificates Awarded
Academic Year 2011 - 2016**

**Northwest Kansas Technical College
Table P.15**

	AY 2011	AY 2012	AY 2013	AY 2014	AY 2015	AY 2016	% Change AY 11 - 16
Short-Term Certificate (<16 Credit Hours)	5	1	18	30	61	41	720.0%
Technical Certificate A (16-29 Credit Hours)	3	6	2	3	2	1	-66.7%
Technical Certificate B (30-44 Credit Hours)	73	66	91	91	65	68	-6.8%
Technical CertificateC (45-59 Credit Hours)	38	37	32	32	26	64	68.4%
Associate Degrees	84	98	100	118	100	96	14.3%
Total	203	208	243	274	254	270	33.0%

**Degrees/Certificates Awarded
Academic Year 2016**



Notes for this section begin on page 76.
Source: KHEDS AY Collection

Graduation Rates of First-Time, Full-Time Freshmen (100%, 150%, and 200% of Program Time)

Table P.16

	Cohort Year					
	2007	2008	2009	2010	2011	2012
100% Graduation Rate	77.1%	71.8%	75.4%	60.3%	56.6%	56.1%
150% Graduation Rate	77.0%	76.0%	75.4%	62.2%	60.7%	57.7%
200% Graduation Rate	77.1%	79.6%	75.4%	62.2%	60.7%	NA*

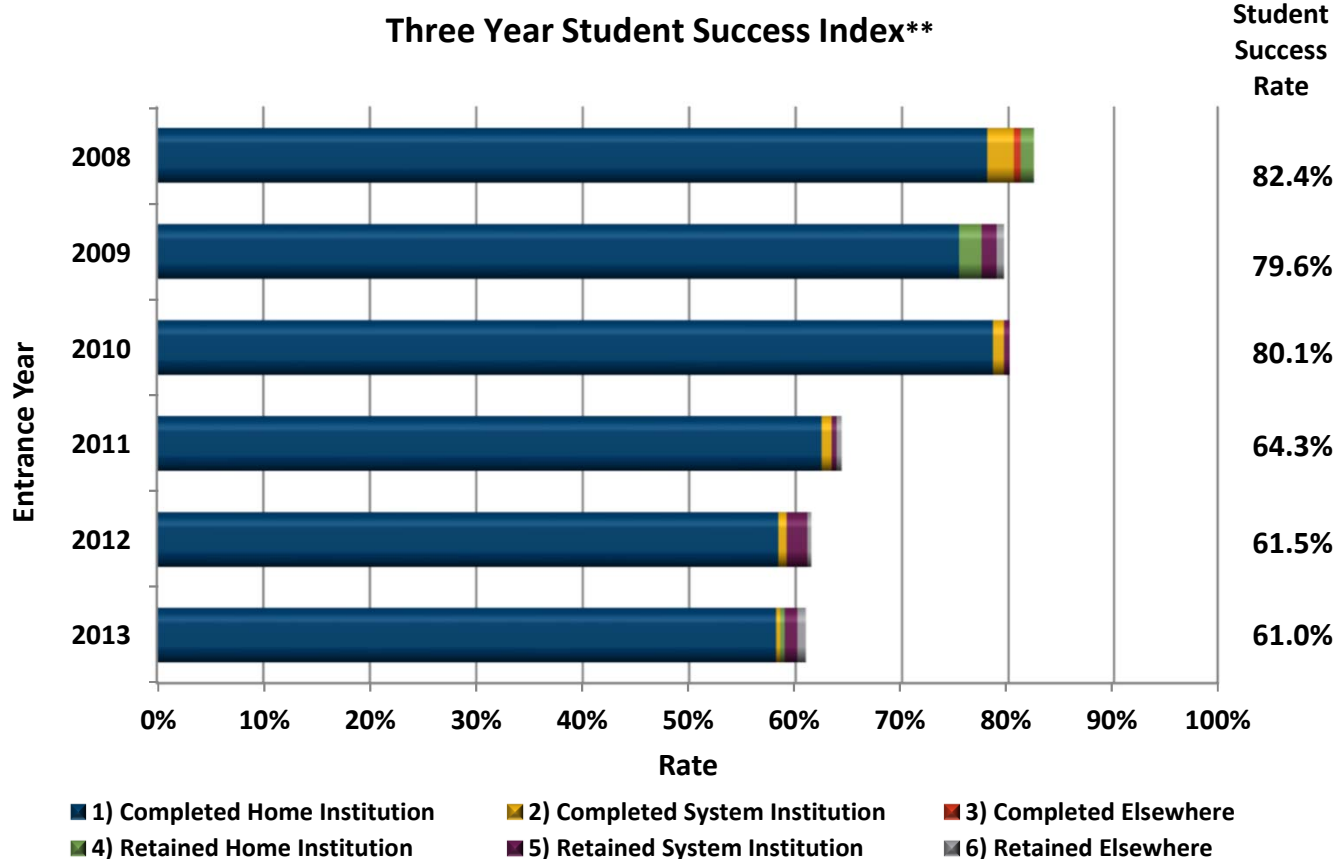
Fall Retention Rates of First-Time Students

Table P.17

	Cohort Year					
	2009	2010	2011	2012	2013	2014
Part-Time Rate	NA**	NA**	NA**	50.0%	50.0%	25.0%
Full-Time Rate	82.1%	71.0%	70.1%	66.2%	60.1%	65.7%

Student Success Index of First-Time & Transferring Students Entrance Year 2008 - 2013

Table P.18



*Data for the 200% rate for this cohort is not yet available.

**From Cohort Year 2009 - Cohort Year 2011, Northwest Kansas Technical College had no students enrolled as part-time, first time degree/certificate seeking.

***Specific data for the categories listed below is included in the notes section.

Notes for this section begin on page 76.

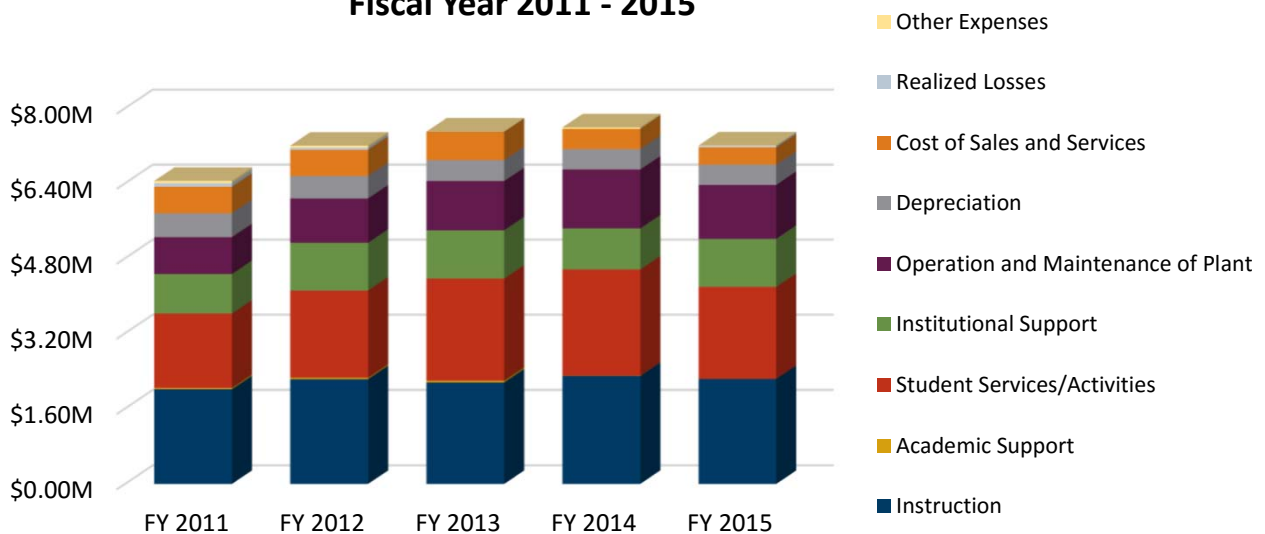
Source: IPEDS Graduation Rates, 200% Graduation Rates, and Fall Enrollment Surveys; KHEDS AY Collection; National Student Clearinghouse

**Total All Funds Audited Expenses
Fiscal Year 2011 - 2015**

**Northwest Kansas Technical College
Table P.20**

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% Change FY 11 - 15
Instruction	\$2,009,715	\$2,221,765	\$2,151,434	\$2,291,202	\$2,228,756	10.9%
per FTE Student	\$4,537	\$4,365	\$3,977	\$4,055	\$4,213	-7.1%
Academic Support	\$27,990	\$33,003	\$38,816	\$4,403	\$542	-98.1%
per FTE Student	\$63	\$65	\$72	\$8	\$1	-98.4%
Student Services/Activities	\$1,583,220	\$1,857,659	\$2,174,515	\$2,265,030	\$1,957,856	23.7%
per FTE Student	\$3,574	\$3,650	\$4,019	\$4,009	\$3,701	3.6%
Institutional Support	\$845,090	\$1,017,872	\$1,031,929	\$875,062	\$1,028,101	21.7%
per FTE Student	\$1,908	\$2,000	\$1,907	\$1,549	\$1,943	1.9%
Scholarships and Financial Aid	\$0	\$0	\$0	\$0	\$0	NA
Operation and Maintenance of Plant	\$785,644	\$944,709	\$1,048,590	\$1,257,549	\$1,149,206	46.3%
Depreciation	\$506,828	\$478,985	\$447,579	\$433,885	\$430,915	-15.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	NA
Interest Expense	\$0	\$0	\$0	\$0	\$0	NA
Cost of Sales and Services	\$565,589	\$557,675	\$604,081	\$432,428	\$368,411	-34.9%
Realized Losses	\$77,099	\$46,427	\$5,317	\$0	\$31,931	-58.6%
Unrealized Losses	\$0	\$0	\$0	\$0	\$0	NA
Other Expenses	\$49,470	\$44,002	\$0	\$32,000	\$10,000	-79.8%
Subtotal All Funds - Expenses	\$6,450,645	\$7,202,097	\$7,502,261	\$7,591,559	\$7,205,718	11.7%
Auxiliary Enterprises	\$0	\$0	\$0	\$0	\$0	NA
Total All Funds - Expenses	\$6,450,645	\$7,202,097	\$7,502,261	\$7,591,559	\$7,205,718	11.7%
Total Headcount	445	610	714	762	863	93.9%
Total FTE	443	509	541	565	529	19.4%

**Total All Funds Audited Expenses
Fiscal Year 2011 - 2015**



Notes for this section begin on page 76.

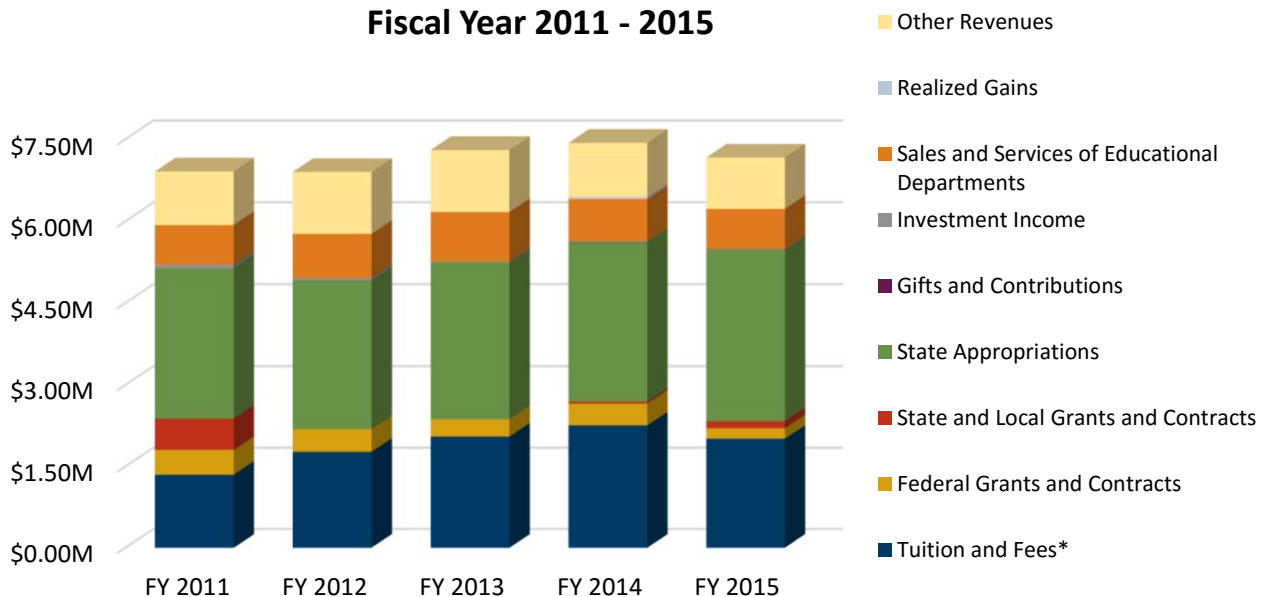
Source: Independent Auditors' Report and Financial Statements; KHEDS AY Collection

**Total All Funds Audited Revenues
Fiscal Year 2011 - 2015**

**Northwest Kansas Technical College
Table P.30**

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% Change FY 11 - 15
Tuition and Fees*	\$1,347,513	\$1,769,212	\$2,050,125	\$2,254,406	\$2,009,307	49.1%
Federal Grants and Contracts	\$455,569	\$418,378	\$318,286	\$403,699	\$193,812	-57.5%
State and Local Grants and Contracts	\$575,883	\$1,395	\$596	\$33,192	\$129,908	-77.4%
Private Grants and Contracts	\$0	\$0	\$0	\$0	\$0	NA
State Appropriations	\$2,758,480	\$2,726,915	\$2,869,962	\$2,926,972	\$3,143,136	13.9%
County and Local Appropriations	\$0	\$0	\$0	\$0	\$0	NA
Gifts and Contributions	\$0	\$200	\$257	\$25	\$2,170	NA
Investment Income	\$63,733	\$44,142	\$22,907	\$12,385	\$12,312	-80.7%
Interest Income	\$0	\$0	\$0	\$0	\$0	NA
Sales and Services of Educational Departments	\$728,703	\$806,574	\$904,937	\$771,478	\$734,508	0.8%
Realized Gains	\$0	\$0	\$0	\$41,091	\$0	NA
Unrealized Gains	\$0	\$0	\$0	\$0	\$0	NA
Administrative	\$0	\$0	\$0	\$0	\$0	NA
Other Revenues	\$981,968	\$1,135,285	\$1,136,662	\$991,678	\$940,895	-4.2%
Subtotal All Funds - Revenues	\$6,911,849	\$6,902,101	\$7,303,732	\$7,434,926	\$7,166,048	3.7%
Auxiliary Enterprises	\$0	\$0	\$0	\$0	\$0	NA
Total All Funds - Revenues	\$6,911,849	\$6,902,101	\$7,303,732	\$7,434,926	\$7,166,048	3.7%
Total Headcount	445	610	714	762	863	93.9%
Total FTE	443	509	541	565	529	19.4%

**Total All Funds Audited Revenues
Fiscal Year 2011 - 2015**



*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 76.

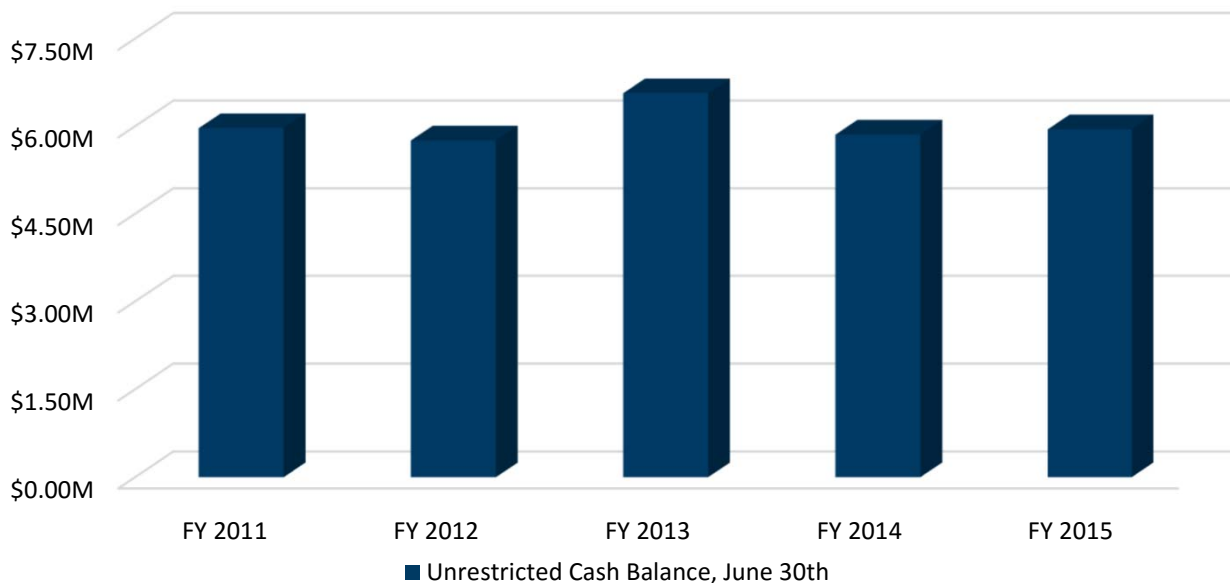
Source: *Independent Auditors' Report and Financial Statements*

Changes in Unrestricted Cash*
Fiscal Year 2011 - 2015

Northwest Kansas Technical College
Table P.60

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% Change FY 11 - 15
Cash and Cash Equivalents, June 30th	\$6,195,290	\$6,027,274	\$7,048,382	\$6,163,376	\$6,361,305	2.7%
Current Liabilities	\$226,787	\$270,020	\$483,050	\$305,818	\$413,104	82.2%
Other Restrictions	\$0	\$0	\$0	\$0	\$0	NA
Unrestricted Cash Balance, June 30th	\$5,968,503	\$5,757,254	\$6,565,332	\$5,857,558	\$5,948,201	-0.3%

Unrestricted Cash Balance, June 30th
Fiscal Year 2011 - 2015



*The Unrestricted Cash balance is Cash and Cash Equivalents minus Current Liabilities and any other Restrictions, as of June 30th for each fiscal year. Refer to the notes section for more details.

Notes for this section begin on page 76.

Source: *Independent Auditors' Report and Financial Statements*

Institutional Profile Notes – Northwest Kansas Technical College

General Notes:

1. Demographic and enrollment data can also be found in the Kansas Higher Education Reporting System (KHERS). KHERS is a web-based reporting tool providing access to data about Kansas public postsecondary institutions. KHERS allows users to view trends, filter reports, and perform comparisons through regularly-updated dashboards, graphs and charts. KHERS can be accessed via <http://www.kansasregents.org/>, under the “Data” heading.
2. Total Headcount and FTE have been added to the finance tables to add context to data as necessary.
3. The data in any tables that use the KHEDS AY Collection may have changed slightly in Academic Year 2010 through Academic Year 2014 due to a data clean-up which improved the quality of data. Due to this slight adjustment in data, these tables may not match exactly what was published in prior year data books.
4. While the number of years of data varies between tables in the Institutional Profiles section, the goal at Kansas Board of Regents is to have six years of data shown for each of our Data Book publications.

Table P.10: Student Demographics

1. A divisor of 30 is used to calculate FTE for undergraduate students in an academic year.

Table P.11: Enrollment by Race/Ethnicity

1. Starting in fall 2010, technical colleges and the Washburn Institute of Technology were required to report student’s race/ethnicity according to definitions and parameters established by the U.S. Department of Education (IPEDS). According to these new definitions, a student’s race/ethnicity can now be reported in four newly created or modified categories: Black or African-American, Asian, Native Hawaiian/Pacific Islander, and Two or more races. The other race/ethnicity reporting categories are White, Non-resident Alien, American Indian/Alaska Native, Asian, and Unknown. The Hispanic ethnicity category includes all students who reported a Hispanic ethnicity, regardless of their race selection. Due to these race/ethnicity modifications, starting in fall 2010, the students in the Hispanic ethnicity category increased; the students in the “Unknown” category decreased.
2. The “% Change” column does not reflect the change in percentage, but instead reflects the percent change in the number of students in each category for the time period. This number more accurately reflects the change in student population.

Table P.13: Enrollment by Age

1. The “% Change” column does not reflect the change in percentage, but instead reflects the percent change in the number of students in each category for the time period. This number more accurately reflects the change in student population.

Table P.14: Enrollment by Student Status

1. Full-time students are defined as those enrolled in at least 24 credit hours in an academic year.

Table P.15: Degrees/Certificates Awarded

1. A Short-Term Program Certificate is a Certificate of Completion award earned by completing a KBOR designated stand-alone program. A stand-alone program is less than 16 credit hours, leads to an industry recognized credential, license, or certification and has been specified as a stand-alone program by KBOR’s Workforce Development staff and included in the Program Inventory data system.
2. Technical Certificate A (16-29 Credit Hours) requires completion of an organized program of study in a technical area of at least 16 but less than 30 credit hours in length, at the postsecondary level (below the baccalaureate degree).
3. Technical Certificate B (30-44 Credit Hours) requires completion of an organized program of study in a technical area of at least 30 but less than 45 credit hours in length, at the postsecondary level (below the baccalaureate degree).
4. Technical Certificate C (45-59 Credit Hours) requires completion of an organized program of study in a technical area of at least 45 but less than 60 credit hours in length, at the postsecondary level (below the baccalaureate degree).
5. Technical Certificate C (45-59 Credit Hours) requires completion of an organized program of study in a technical area of at least 45 but less than 60 credit hours in length, at the postsecondary level (below the baccalaureate degree).

Table P.16: Graduation Rates of First-Time, Full-Time Freshmen

1. The IPEDS Graduation Rates component collects data on the cohort of full-time, first-time degree/certificate-seeking undergraduate students and tracks their completions status at 100% and 150% of the normal time to complete all requirements of their program study. Once a student is in the cohort, they remain in the cohort, even if their status changes to part-time or they drop out or transfer out of the institution. However, adjustments can be made to the cohort for allowable exclusions, which include the death of a student, permanent disability, military deployment, or service on an official church mission or with a foreign aid service of the Federal government.
2. The IPEDS 200% Graduation Rates component is a further extension of the traditional Graduation Rates component. It requests information on any additional completers and exclusions from the cohort between 151% and 200% of normal time for student to complete all requirements of their program of study. The reporting of data for the 200% completion period is not cumulative. Respondents are only asked to report data for the time period between 151% and 200% of normal time to completion.
3. Definitions are based on IPEDS definitions for full-time and part-time students:
 - a. Full-time is defined as a student who is enrolled in 12 or more semester credits each term.
 - b. Part-time is defined as a student who is enrolled in less than 12 semester credits each term.
4. The first year for the graduation rate is the first year of enrollment. Once a student has a completion, that completion is counted in all subsequent year rates.
5. Northwest Kansas Technical College was not required to complete the 200% Graduation Rates survey for cohort year 2010. This is because all students either graduated, transferred, were excluded, or were no longer enrolled within 150% of normal time (3 years for Technical Colleges). Due to the fact that NWKTC had no additional completers between 150% and 200% of normal time, the 200% graduation rate is the same as the 150% rate.

Table P.17: Fall Retention Rates of First-Time Students

1. The IPEDS Fall Enrollment component collects data on the cohort of full-time and part-time, first-time degree/certificate-seeking students determined using fall attendance status. Exclusions include the students who died or were totally and permanently disabled, to serve in the armed forces, to serve with a foreign aid service of the Federal Government, or to serve on official church missions.
2. Definitions are based on IPEDS definitions for full-time and part-time students:
 - a. Full-time is defined as a student who is enrolled in 12 or more semester credits each term.
 - b. Part-time is defined as a student who is enrolled in less than 12 semester credits each term.
3. The first year for the retention rate is the academic year following the year of enrollment. If a student has not completed and is no longer enrolled for a subsequent year, that student ceases to be counted unless he/she re-enrolls during a future academic period.

Table P.18: Student Success Index

1. Given the diverse population and varying mission of community colleges and technical colleges, the Student Success Index provides a more comprehensive measure of institutional effectiveness than traditional graduation and retention rates.
2. Outcomes for the Student Success Index are determined using data from both the KHEDS AY Collection and the National Student Clearinghouse. These outcomes are examined for an academic year cohort from the KHEDS AY Collection. The student is counted once per academic year for each institution. Translations have been made for merged institutions, and the current institution is used for the label. For completions, all completions reported to KBOR in the AY Completions File have been used. This may include stand-alone programs/occupational programs, certificates, and degrees. The segments on the index bar are mutually exclusive from left to right. Once the student is counted in one segment, that student is not counted in another segment.
3. The Student Success Index varies from typical IPEDS measures in the followings ways:
 - The index uses an academic year cohort, not the fall cohort.
 - The entrance year is the academic year in which the student entered the Kansas’ public postsecondary education system.
 - The index includes part-time and full-time students, as well as transfer students.
 - Exclusions. IPEDS allows exclusion of students from the cohort such as death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the

federal government, such as the Peace Corps; or service on official church missions. KBOR does not track or remove exclusions.

- Formal transfer prep programs. If an institution has a formal transfer prep program, but that student does not receive a formal award from the first institution, the first institution can count the student as a grad if the student fulfills the transfer prep program and transfers to another institution. KBOR does not track transfer prep specifically.
- IPEDS allows institutions to count completers as ‘retained’ in retention rates for 2-year institutions under some circumstances. These are broken out separately for the index.
- Types of degrees/awards. In order to count a student or award for IPEDS the student must be seeking a formal degree, certificate, or award. KBOR and institutions have not always defined these in the same way, and some awards/occupational programs have not always been collected by KBOR. The index counts postsecondary credit toward degrees, certificates, and stand-alone programs (occupational programs) if these have been submitted to KBOR. Any level of completion found within the specified timeframe is counted.
- Expected time to degree. For the success index, no differentiation regarding the length of a degree program was made. KBOR evaluates whether a student completed or retained at the end of each entrance year whereas IPEDS looks at 150% of the time of the degree program.
- Mergers. KBOR used translations for the merged institutions. It is uncertain how these were reported to IPEDS.

4. Specific data for the Northwest Kansas Technical College Student Success Index is as follows:

Entrance Year	Completed Home Institution	Completed System Institution	Completed Elsewhere	Retained Home Institution	Retained System Institution	Retained Elsewhere	Student Success Rate
2008	78.0%	2.5%	0.6%	1.3%	0.0%	0.0%	82.4%
2009	75.4%	0.0%	0.0%	2.1%	1.4%	0.7%	79.6%
2010	78.5%	1.0%	0.0%	0.0%	0.5%	0.0%	80.1%
2011	62.4%	0.9%	0.0%	0.0%	0.5%	0.5%	64.3%
2012	58.4%	0.8%	0.0%	0.0%	1.9%	0.4%	61.5%
2013	58.2%	0.4%	0.0%	0.4%	1.2%	0.8%	61.0%

Table P.20: Total All Funds Audited Expenses

1. Beginning in the 2016 Technical College Data Book, the Finance tables in the Institutional Profiles section were condensed into Total All Funds Audited Expenses (P.20) and Total All Funds Audited Revenues (P.30), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (P.40) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (P.40) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.
2. The change in Academic Support from \$38,816 in Fiscal Year 2013 to \$4,403 in Fiscal Year 2014 has been confirmed by Northwest Kansas Technical College. Per an explanation directly from NWKTC, the college went from a full-time librarian position to an adjust position, which explains the dramatic drop in this category. The daily library coverage will now be done by current instruction faculty. This also explains the declining Academic Support amount for Fiscal Year 2015.
3. The expense categories were created based on existing classification of expenses in the *Independent Auditors’ Report and Financial Statements* for each institution for uniformity purposes.
4. For Northwest Kansas Technical College, “Institutional Support” includes their audit category “Administration”; “Cost of Sales and Services” includes their audit category “Cost and Sales of Services of Educational Departments”; “Realized Losses” includes their audit category “Loss on Asset Dispositions” and “Other Expenses” includes their audit category “Transfers to Endowment”.

Table P.30: Total All Funds Audited Revenues

1. Beginning in 2016 Technical College Data Book, the Finance tables in the Institutional Profiles section were condensed into Total All Funds Audited Expenses (P.20) and Total All Funds Audited Revenues (P.30), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (P.40) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (P.40) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.
2. The revenue categories were created based on existing classification of revenues in the *Independent Auditors' Report and Financial Statements* for each institution for uniformity purposes.
3. For Northwest Kansas Technical College, "State and Local Grants and Contracts" includes their audit category "State and Local Grants and Contributions" and "Other Revenues" includes their audit categories "Residential Life", "Student Center", "Fund Raising Events", "Transfer from Endowment" and "Farm Income".

Table P.60: Changes in Unrestricted Cash

1. Beginning in the 2016 Technical College Data Book, the prior Changes in Net Position (P.50) table was replaced with General Fund Changes in Unencumbered Cash (P.60) table. This change was made so that the Technical College Data Book aligns more appropriately with additional Kansas Board of Regents publications. While currently there is only for years published for this table, the goal at the Kansas Board of Regents is to have six years of published data for each table.
2. Unrestricted Cash is calculated by subtracting Current Liabilities and Other Restrictions from Cash and Cash Equivalents found on the Statement of Net Position in the *Independent Auditors' Report and Financial Statements*. This amount represents monetary reserves that are not tied to a particular use.
 - a. Cash and Cash Equivalents represent the money that an organization can spend now, as they are assets readily available for use.
 - b. Current Liabilities are an institution's debts or obligations that are due within one year. This includes Accounts Payable, Payroll and other related liabilities, Accrued Wages, Accrued interest payable, Accrued rent, Current maturities of long-term debt, Compensated Absences, Prepaid Enrollment, Deferred revenue, Unearned Revenue, Deposits, Deposits/Funds Held in Custody for Others, and Other Liabilities.
 - c. Other Restrictions include cash restricted for building remodel.