

**Overview**

**Finance Overview**

**Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

**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 1-877-225-2568**.

**Finance - Public institutions**

**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.

**Finance - Public institutions**

**General Information**  
**GASB-Reporting Institutions (aligned form)**

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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2017"/>

**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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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**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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> Governmental Activities with Business-Type Activities

**4. Intercollegiate Athletics**

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

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input checked="" type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

**5. Endowment Assets**

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

<input type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

**6. Pension**

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

<input type="radio"/> No
<input checked="" type="radio"/> Yes

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 1**

Fiscal Year: July 1, 2016 - June 30, 2017

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>	79,649,216	76,037,836
31	Depreciable <u>capital assets</u> , net of depreciation	160,785,624	156,056,515
04	Other noncurrent assets CV=[A05-A31]	62,559,266	85,613,797
05	Total <u>noncurrent assets</u>	223,344,890	241,670,312
06	<b>Total assets</b> CV=(A01+A05)	302,994,106	317,708,148
19	<u>Deferred outflows of resources</u>	13,365,413	7,882,527
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	0	500,000
08	Other current liabilities CV=(A09-A07)	12,562,113	10,080,225
09	Total <u>current liabilities</u>	12,562,113	10,580,225
10	<u>Long-term debt</u>	10,550,000	11,075,000
11	Other noncurrent liabilities CV=(A12-A10)	113,463,429	102,621,487
12	Total <u>noncurrent liabilities</u>	124,013,429	113,696,487
13	<b>Total liabilities</b> CV=(A09+A12)	136,575,542	124,276,712
20	<u>Deferred inflows of resources</u>	2,791,761	6,012,829
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	149,661,598	144,366,802
15	<u>Restricted-expendable</u>	3,902,177	4,495,230
16	<u>Restricted-nonexpendable</u>	52,232,896	75,203,250
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-28,804,455	-28,764,148
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	176,992,216	195,301,134

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 2**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	11,039,518	10,636,994
22	Infrastructure	30,411,900	30,411,900
23	Buildings	190,568,917	189,528,044
32	Equipment, including art and library collections	69,041,545	68,142,776
27	Construction in progress	19,591,549	8,821,488
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		320,653,429	307,541,202
28	Accumulated depreciation	159,867,805	151,484,687
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

**Part D - Summary of Changes In Net Position**

Fiscal Year: July 1, 2016 - June 30, 2017

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>	152,611,589	127,749,526
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	143,238,820	130,623,951
03	Change in net position during year CV=(D01-D02)	9,372,769	-2,874,425
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	195,301,134	197,108,076
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-27,681,687	1,067,483
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	176,992,216	195,301,134

You may use the space below to provide context for the data you've reported above.

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2016 - June 30, 2017

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	2,104,660	2,076,841
02	Other federal grants (Do NOT include FDSL amounts)	202,298	202,298
03	Grants by state government	2,758,878	2,714,734
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,439,433	2,820,850
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,870,098	1,366,017
07	Total revenue that funds scholarships and fellowships	9,375,367	9,180,740
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	4,084,921	4,014,182
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,271,605	1,273,650
10	Total discounts and allowances CV=(E08+E09)	5,356,526	5,287,832
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.	4,018,841	3,892,908

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source (1)**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	11,123,396	11,075,972
	Grants and contracts - operating		
02	Federal operating grants and contracts	39,802,566	33,501,291
03	State operating grants and contracts	2,559,260	2,550,224
04	Local government/private operating grants and contracts	9,498,107	9,334,068
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	9,498,107	9,334,068
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	4,901,479	4,935,709
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	4,368,979	4,686,409
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	16,352,445	6,606,139
09	Total operating revenues	88,606,232	72,689,812

**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	36,160,949	38,793,021
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	2,104,660	2,076,841
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,587,136	1,173,421
17	<u>Investment income</u>	504,322	273,124
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	40,357,067	42,316,407
27	Total operating and nonoperating revenues CV=[B19+B09]	128,963,299	115,006,219
28	<b>12-month Student FTE from E12</b>	1,805	1,836
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	71,448	62,640

**Part B - Revenues by Source (3)**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	10,921,935	3,886,291
21	Capital grants and gifts	37,792	0
22	Additions to permanent endowments	5,155,570	1,563,934
23	Other revenues and additions CV=[B24-(B20+...+B22)]	7,532,993	7,293,082
24	Total other revenues and additions CV=[B25-(B9+B19)]	23,648,290	12,743,307
25	Total all revenues and other additions	152,611,589	127,749,526

You may use the space below to provide context for the data you've reported above.

**Part C-1 - Expenses by Functional Classification**

Fiscal Year: July 1, 2016 - June 30, 2017					
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	18,057,488	16,910,440	12,678,749	12,026,732
02	Research	51,927,803	48,024,540	15,514,442	16,047,285
03	Public service	297,054	632,280	186,818	194,418
05	Academic support	2,055,517	2,094,503	1,366,752	1,516,907
06	Student services	2,189,934	2,062,149	1,324,634	1,279,669
07	Institutional support	7,506,516	7,595,564	5,444,057	5,603,249
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	4,018,841	3,892,908		
11	Auxiliary enterprises	5,283,540	5,153,379	1,182,582	1,169,717
12	Hospital services	0	0	0	0
13	Independent operations	4,029,224	4,470,427	2,236,061	2,502,226
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	47,872,903	39,787,761	0	0
19	<b>Total expenses and deductions</b>	<b>143,238,820</b>	<b>130,623,951</b>	<b>39,934,095</b>	<b>40,340,203</b>

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	39,934,095	40,340,203
19-3	Benefits	18,643,935	17,812,883
19-4	Operation and Maintenance of Plant (as a natural expense)	6,330,550	5,897,698
19-5	Depreciation	10,365,490	10,229,707
19-6	Interest	775,337	237,987
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	67,189,413	56,105,473
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	143,238,820	130,623,951
20-1	12-month Student FTE (from E12 survey)	1,805	1,836
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	79,357	71,146

You may use the space below to provide context for the data you've reported above.

**Part M - Pension Information**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	6,240,470	4,071,321
02	Net Pension liability	94,195,558	84,363,804
03	Deferred inflows related to pension	2,791,761	6,012,829
04	Deferred outflows related to pension	13,365,413	7,882,527

You may use the space below to provide context for the data you've reported above.

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	41,222,606	40,774,202
02	Value of <u>endowment assets</u> at the end of the fiscal year	45,042,389	41,222,606

You may use the space below to provide context for the data you've reported above.

**Part J - Revenue Data for the Census Bureau**

Fiscal Year: July 1, 2016 - June 30, 2017

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	15,208,317	15,208,317			
02 Sales and services	6,173,084	<input type="text"/>	6,173,084	0	<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	39,802,566	<input type="text" value="39,802,566"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	36,160,949	<input type="text" value="36,160,949"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	2,559,260	<input type="text" value="2,559,260"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	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" value="11,085,243"/>				
10 Interest earnings	<input type="text" value="504,322"/>				
11 Dividend earnings	<input type="text"/>				
12 Realized capital gains	<input type="text"/>				

You may use the space below to provide context for the data you've reported above.

**Part K - Expenditure Data for the Census Bureau**

Fiscal Year: July 1, 2016 - June 30, 2017

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	18,643,935	18,281,681	362,254		
03 Payment to state retirement funds (maybe included in line 02 above)	5,112,672	4,982,878	129,794		
04 Current expenditures including salaries	0				
<b>Capital outlays</b>					
05 Construction	13,554,437	13,554,437			
06 Equipment purchases	2,990,681	2,990,681			
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	775,337				

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2016 - June 30, 2017

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	11,075,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	0
04	Long-term debt outstanding at end of fiscal year	10,550,000
05	Short-term debt outstanding at beginning of fiscal year	500,000
06	Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2016 - June 30, 2017

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,465,647
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	129,975,134

You may use the space below to provide context for the data you've reported above.

**Prepared by**

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

**This survey component was prepared by:**

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:	<input type="text" value="Kimberly Armijo"/>				
Email:	<input type="text" value="kimberly.armijo@nmt.edu"/>				

**How many staff from your institution only were involved in the data collection and reporting process of this survey component?**

<input type="text" value="2.00"/>	Number of Staff (including yourself)
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**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="2.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

**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 2017.

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	\$11,123,396	8%	\$6,163
State appropriations	\$36,160,949	25%	\$20,034
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$44,466,486	31%	\$24,635
Private gifts, grants, and contracts	\$11,085,243	8%	\$6,141
Investment income	\$504,322	0%	\$279
Other core revenues	\$40,000,735	28%	\$22,161
<b>Total core revenues</b>	<b>\$143,341,131</b>	<b>100%</b>	<b>\$79,413</b>
<b>Total revenues</b>	<b>\$152,611,589</b>		<b>\$84,549</b>

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	\$18,057,488	13%	\$10,004
Research	\$51,927,803	39%	\$28,769
Public service	\$297,054	0%	\$165
Academic support	\$2,055,517	2%	\$1,139
Institutional support	\$7,506,516	6%	\$4,159
Student services	\$2,189,934	2%	\$1,213
Other core expenses	\$51,891,744	39%	\$28,749
<b>Total core expenses</b>	<b>\$133,926,056</b>	<b>100%</b>	<b>\$74,197</b>
<b>Total expenses</b>	<b>\$143,238,820</b>		<b>\$79,357</b>

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
FTE enrollment	1,805

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 contact hours). All doctor's degree students are reported as graduate students.

**Finance**

**New Mexico Institute of Mining and Technology (187967)**

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:	Implementation of GASB 68 resulted in an overall negative adjustment to New Mexico Tech's unrestricted net position. The net position without the effects of GASB 68 result in a positive balance.			
<b>Screen: Changes to Net Position</b>				
Perform Edits	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason:	Effective fiscal year 2017, the State of New Mexico adopted a new accounting policy to account for the Land Grant beneficiaries' interest in the State of New Mexico's State Land Grant Permanent Fund.			
<b>Screen: Expenses Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 316,140 and 948,420 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Public Service expenses are down due to one time expenses in FY16 that did not reoccur in FY17. There were also invoices being processed at the end of FY16 but were paid in FY17.			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 118,994 and 356,980 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Favorable conditions in the market have resulted in increased interest earnings.			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between 2,646,359 and 5,496,283 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Changes related to normal activity within the Employee Benefit Trust period. GASB 74 was implemented within this fiscal year.			
Screen Entry	The amount reported is outside the expected range of between 3,908,339 and 8,117,319 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Changes related to normal activity within the Employee Benefit Trust period. GASB 74 was implemented within this fiscal year.			
Screen Entry	The amount reported is outside the expected range of between 5,123,643 and 10,641,411 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Changes related to normal activity within the Employee Benefit Trust period. GASB 74 was implemented within this fiscal year.			