IPEDS **2020-21 Data Collection System**

Finance 2020-21

Institution: CUNY Brooklyn College (190549)

User ID: P1905494

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: CUNY Brooklyn College (190549)

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Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

⦿ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

◯ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: CUNY Brooklyn College (190549)   User ID: P1905494

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:	7	Year:	2019
And ending: month/year (MMYYYY)	Month:	6	Year:	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

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Institution: CUNY Brooklyn College (190549)   User ID: P1905494

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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 current assets	52,129,622	50,346,047
31	Depreciable capital assets, net of depreciation	244,920,743	226,443,186
04	Other noncurrent assets CV=[A05-A31]	196,634,084	216,170,855
05	Total noncurrent assets	441,554,827	442,614,041
06	**Total assets** CV=(A01+A05)	493,684,449	492,960,088
19	**Deferred outflows of resources**	41,512,116	33,999,790
	Liabilities		
07	Long-term debt, current portion	10,281,325	4,557,513
08	Other current liabilities CV=(A09-A07)	41,682,276	42,430,239
09	Total current liabilities	51,963,601	46,987,752
10	Long-term debt	333,214,234	346,853,718
11	Other noncurrent liabilities CV=(A12-A10)	249,915,185	245,292,652
12	Total noncurrent liabilities	583,129,419	592,146,370
13	**Total liabilities** CV=(A09+A12)	635,093,020	639,134,122
20	**Deferred inflows of resources**	42,345,791	35,128,600
	Net Position		
14	Invested in capital assets, net of related debt	95,015,479	84305825
15	Restricted-expendable	10,521,707	10,149,799
16	Restricted-nonexpendable	36,352	36,352
17	Unrestricted CV=[A18-(A14+A15+A16)]	☑ -247,815,784	-241794820
18	**Net position** CV=[(A06+A19)-(A13+A20)]	☑ -142,242,246	-147302844

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Institution: CUNY Brooklyn College (190549)

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Part A - Statement of Net Position Page 2

	Most recent fiscal year ending before October 2020		
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	24,179,895	24,179,895
22	Infrastructure	62,521,912	62,382,381
23	Buildings	468,192,285	432,231,398
32	Equipment, including art and library collections	34,564,036	34,948,783
27	Construction in progress	168,802,723	188,124,088
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**758,260,851**	741,866,545
28	Accumulated depreciation	324,067,575	306,829,460
33	Intangible assets, net of accumulated amortization	820,559	820,559
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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**	325,598,931	286878863
02	Total expenses and deductions for this institution **AND all of its child institutions**	320,538,333	313217837
03	Change in net position during year **CV**=(D01-D02)	**5,060,598**	-26338974
04	Net position beginning of year for this institution **AND all of its child institutions**	-147,302,844	-120963871
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**0**	1
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	-142242246	-147302844

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Part E-1 - Scholarships and Fellowships

	Most recent fiscal year ending before October 2020 **Do not report Federal Direct Student Loans (FDSL) anywhere in this section.**		
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	44,121,841	43,384,021
02	Other federal grants (Do NOT include FDSL amounts)	513,611	533,824
03	Grants by state government	26,512,497	24,890,112
04	Grants by local government	5,424,298	1,427,523
05	Institutional grants from restricted resources	1,686,676	4,000,321
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**25,631,388**	15,327,906
07	Total revenue that funds scholarships and fellowships	103,890,311	89,563,707
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	72,825,313	70,726,004
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**72,825,313**	70,726,004
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.**	**31,064,998**	18,837,703

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Institution: CUNY Brooklyn College (190549) User ID: P1905494

Part E-2 - Sources of Discounts and Allowances

		Amount of Source Applied to:		
Line No.	Source of Discounts and Allowances	Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	26,394,944	0	26,394,944
13	Other federal grants (Do NOT include FDSL amounts)	412,426	0	412,426
14	Grants by state government	25,155,802	0	25,155,802
15	Grants by local government	3,913,600	0	3,913,600
16	Endowments and gifts	28,969	0	28,969
17	Other institutional sources **CV**=[E18-(E12+E13+ … +E16)]	16,919,572	0	16,919,572
18	Total (from Part E1 line 8, 9 and 10)	72825313	0	72,825,313

(Table title spanning: Most recent fiscal year ending before October 2020)

Institution: CUNY Brooklyn College (190549)

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Part B - Revenues by Source (1)

Line No.	Source of Funds	Current year amount	Prior year amount
	Most recent fiscal year ending before October 2020		
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	61,554,158	60,729,955
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,969,985	6,321,987
03	State operating grants and contracts	27,941,388	25,148,481
04	Local government/private operating grants and contracts	**11,044,735**	11,061,694
04a	Local government operating grants and contracts	7,100,269	6,450,548
04b	Private operating grants and contracts	3,944,466	4,611,146
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	43,112	51,194
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	**1,190,736**	2,099,513
09	Total operating revenues	107,744,114	105,412,824

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Part B - Revenues by Source (2)

		Most recent fiscal year ending before October 2020	
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	105,719,616	97,943,738
12	Local appropriations, education district taxes, and similar support	2,784,230	2,745,311
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	53,755,220	43,384,021
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	409,341	226,340
17	Investment income	245,543	304681
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	32,320,044	30,158,134
19	Total nonoperating revenues	195,233,994	174,762,225
27	Total operating and nonoperating revenues **CV**=[B19+B09]	302,978,108	280,175,049
28	12-month Student FTE from E12	14,911	14,901
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	20,319	18,802

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Part B - Revenues by Source (3)

Line No.	Source of funds	Current year amount	Prior year amount
	Most recent fiscal year ending before October 2020		
	Other Revenues and Additions		
20	Capital appropriations	22,620,823	6,703,814
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	☑ 0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	22,620,823	6703814
25	Total all revenues and other additions	325,598,931	286,878,863

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Institution: CUNY Brooklyn College (190549)

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Part C-1 - Expenses by Functional Classification

		Most recent fiscal year ending before October 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	161,305,059	153,885,870	95,611,191	91,556,812
02	Research	12,326,685	13,387,436	4,388,222	4,559,605
03	Public service	1,835,115	1,738,043	878,103	859,552
05	Academic support	25,052,443	25,404,030	9,392,272	9,175,232
06	Student services	27,602,578	25,903,604	15,706,566	14,536,869
07	Institutional support	35,352,388	36,838,237	22,754,949	22,973,402
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	31064998	18,837,703		
11	Auxiliary enterprises	1,759,379	2,953,783	281,970	1,061,661
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	24,239,688	34,269,131	0	0
19	**Total expenses and deductions**	320,538,333	313,217,837	149,013,273	144,723,133

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Part C-2 - Expenses by Natural Classification

	Most recent fiscal year ending before October 2020		
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	149013273	144,723,133
19-3	Benefits	73,474,201	77,407,401
19-4	Operation and Maintenance of Plant (as a natural expense)	29,016,569	29,548,537
19-5	Depreciation	18,286,207	16,935,255
19-6	Interest	13,621,439	16,406,339
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	37,126,644	28,197,172
19-1	**Total Expenses and Deductions** **(from Part C-1, Line 19)**	320538333	313,217,837
20-1	12-month Student FTE (from E12 survey)	14,911	14,901
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**21,497**	21,020

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	8,719,399	13,054,732
02	Net Pension liability	59,423,082	54,084,939
03	Deferred inflows related to pension	15,358,787	20,192,435
04	Deferred outflows related to pension	☑ 4,238,475	-292,921

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

Most recent fiscal year ending before October 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	☑ 15,464,778	18,037,068
06	Net OPEB liability	☑ 180,408,803	181,029,315
07	Deferred inflows related to OPEB	☑ 26,987,004	14,936,165
08	Deferred outflows related to OPEB	29,976,092	30,641,465

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Part H - Details of Endowment Net Assets

	Most recent fiscal year ending before October 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	98,046,476	90,459,615
02	Value of endowment net assets at the end of the fiscal year	99,951,116	98,046,476
03	Change in value of endowment net assets **CV**=[H02-H01]	1,904,640	
03a	New gifts and additions	260,625	
03b	Endowment net investment return	1,988,685	
03c	Spending distribution for current use	-3,050	
03d	Other **CV**=[H03-(H03a+H03b+H03c)]	-341,620	

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Institution: CUNY Brooklyn College (190549)

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Part N - Financial Health

	Most recent fiscal year ending before October 2020	
Line No.	Description *(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.)*	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-16,409,283
02	Operating revenues + nonoperating revenues	312,675,621
03	Change in net position	4,761,197
04	Net position	-43,569,587
05	Expendable net assets	-171,805,426
06	Plant-related debt	0
07	Total expenses	334,332,991

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Institution: CUNY Brooklyn College (190549)

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Part J - Revenue Data for the Census Bureau

	Most recent fiscal year ending before October 2020				
	Amount				
Source and type	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	134,379,471	134,379,471			
02 Sales and services	**43,112**	0	43,112	0	0
03 Federal grants/contracts (excludes Pell Grants)	5,969,985	5,969,985	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	128,340,439	128,340,439	0	0	0
05 State grants and contracts	27,941,388	27,941,388	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	2,784,230	2,784,230	0	0	0
07 Local government grants/contracts	7,100,269	7,100,269	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	4,353,806				
10 Interest earnings	245,543				
11 Dividend earnings	0				
12 Realized capital gains	114,280				

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Part K - Expenditure Data for the Census Bureau

		Most recent fiscal year ending before October 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	73,474,201	73,474,201	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures **including** salaries	228,549,119	228,549,119	0	0	0
	Capital outlays					
05	Construction	18,100,744	18,100,744	0	0	0
06	Equipment purchases	96,619	96,619	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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

Most recent fiscal year ending before October 2020	
Debt	
Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	0
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	0
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Most recent fiscal year ending before October 2020	
Assets	
Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	0

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Institution: CUNY Brooklyn College (190549)
User ID: P1905494

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:					
○	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	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	hours	hours	hours	hours
Other offices	hours	hours	hours	hours

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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	$61,554,158	19%	$4,128
State appropriations	$105,719,616	32%	$7,090
Local appropriations	$2,784,230	1%	$187
Government grants and contracts	$94,766,862	29%	$6,356
Private gifts, grants, and contracts	$4,353,807	1%	$292
Investment income	$245,543	0%	$16
Other core revenues	$56,131,603	17%	$3,764
Total core revenues	$325,555,819	100%	$21,833
Total revenues	$325,598,931	N/A	$21,836

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	$161,305,059	51%	$10,818
Research	$12,326,685	4%	$827
Public service	$1,835,115	1%	$123
Academic support	$25,052,443	8%	$1,680
Institutional support	$35,352,388	11%	$2,371
Student services	$27,602,578	9%	$1,851
Other core expenses	$55,304,686	17%	$3,709
Total core expenses	$318,778,954	100%	$21,379
Total expenses	$320,538,333	N/A	$21,497

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	14911

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.

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Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Other than the operation result, the unrestricted net assets in deficit is primarily attributable to recording: 1) the liabilities for other postemployment benefits (OPEB) to employees in accordance with GASB Statement No. 75 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, and 2) the liabilities for Pension in accordance GASB 68 Pension.			
Upload File	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	See explanation in Part A Line 17.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -395,443 and -190,398 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased due to changes in actual versus expected activity by pensioner and projected versus actual investment earnings on pension assets.			
Screen: OPEB Information				
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	Data is correct - The amount for Pension expense is greater than the amount of OPEB expense because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
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	Data is correct - The amount for Pension expense is greater than the amount of OPEB expense because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
Screen Entry	The amount reported is outside the expected range of between 9,708,508 and 20,163,822 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase was driven by changes in assumptions related to health care savings initiatives, repeal of the Cadillac tax act and the change in discount rate.			