

Institution: University of Florida (134130)  
User ID: 88G4438

## 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 a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a [crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

#### 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**.

## 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.

## Finance - Public Institutions Using GASB Standards

### 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, 2018.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2017

And ending: month/year (MMYYYY)

Month: 6

Year: 2018

#### 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

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)

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

No

 Yes

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

Intercollegiate Athletics activities reported under a separate legal entity affiliated with the University of Florida

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

Fiscal Year: July 1, 2017 - June 30, 2018

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 current assets	1,714,331,000	1,536,073,000
31	Depreciable capital assets, net of depreciation	1,842,199,000	1,822,070,000
04	Other noncurrent assets CV=[A05-A31]	413,177,000	372,668,000
05	Total noncurrent assets	2,255,376,000	2,194,738,000
06	<b>Total assets</b> CV=(A01+A05)	3,969,707,000	3,730,811,000
19	<b>Deferred outflows of resources</b>	314,831,000	269,063,000
	<b>Liabilities</b>		
07	Long-term debt, current portion	10,993,000	11,164,000
08	Other current liabilities CV=(A09-A07)	414,105,000	397,714,000
09	Total current liabilities	425,098,000	408,878,000
10	Long-term debt	136,223,000	151,947,000
11	Other noncurrent liabilities CV=(A12-A10)	1,786,061,000	999,621,000
12	Total noncurrent liabilities	1,922,284,000	1,151,568,000
13	<b>Total liabilities</b> CV=(A09+A12)	⚠ 2,347,382,000	1,560,446,000
20	<b>Deferred inflows of resources</b>	189,519,000	7,330,000
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	1,800,313,000	1,729,141,000
15	Restricted-expendable	206,908,000	548,075,000
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -259,584,000	154,882,000
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	1,747,637,000	2,432,098,000

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, 2017 - June 30, 2018

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	12,467,000	12,467,000
22	Infrastructure	133,979,000	126,675,000
23	Buildings	2,850,424,000	2,760,546,000
32	Equipment, including art and library collections	997,975,000	956,748,000
27	Construction in progress	57,114,000	53,359,000
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	4,051,959,000	3,909,795,000
28	Accumulated depreciation	2,184,243,000	2,065,130,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	79,813,000	47,586,000

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, 2017 - June 30, 2018

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>	3,212,675,000	2,973,563,000
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	3,056,863,000	2,910,900,000
03	Change in net position during year CV=(D01-D02)	155,812,000	62,663,000
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	2,432,098,000	2,369,435,000
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-840,273,000	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,747,637,000	2,432,098,000

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.  
 \*\*\*Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.\*\*\*

(3) Institution's adjustment to beg. net position includes net OPEB liability/asset. Enter amount and other notes.

The implementation of GASB 75 required an adjustment in the amount of (840,273,000) to the University's overall net position.

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2017 - June 30, 2018

**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)	51,742,000	41,585,000
02	Other federal grants (Do NOT include FDSL amounts)	3,784,000	3,811,000
03	Grants by state government	146,322,000	69,956,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	67,624,000	69,426,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	48,685,000	46,671,000
07	Total revenue that funds scholarships and fellowships	318,157,000	231,449,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	198,606,000	150,013,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	198,606,000	150,013,000
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.	119,551,000	81,436,000

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, 2017 - June 30, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	394,778,000	430,586,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	459,752,000	432,731,000
03	State operating grants and contracts	44,385,000	43,999,000
04	Local government/private operating grants and contracts	845,442,000	797,697,000
	04a Local government operating grants and contracts	7,654,000	6,021,000
	04b Private operating grants and contracts	837,788,000	791,676,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	129,994,000	131,406,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	57,245,000	55,347,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	5,291,000	3,502,000
09	Total operating revenues	1,936,887,000	1,895,268,000



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

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	761,034,000	707,072,000
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	54,095,000	43,117,000
14	State nonoperating grants	146,045,000	69,435,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	126,365,000	116,665,000
17	Investment income	56,150,000	54,911,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,653,000	4,243,000
19	Total nonoperating revenues	1,146,342,000	995,443,000
27	Total operating and nonoperating revenues CV=[B19+B09]	3,083,229,000	2,890,711,000
28	<b>12-month Student FTE from E12</b>	49,019	48,744
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	62,899	59,304

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

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	57,819,000	59,430,000
21	Capital grants and gifts	71,627,000	23,422,000
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)]	129,446,000	82,852,000
25	Total all revenues and other additions	3,212,675,000	2,973,563,000

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

The endowment is with the University of Florida Foundation.

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

Fiscal Year: July 1, 2017 - June 30, 2018

**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	785,153,000	<b>782,407,000</b>	511,711,000	<b>511,678,000</b>
02	Research	743,264,000	<b>710,430,000</b>	356,888,000	<b>346,910,000</b>
03	Public service	758,451,000	<b>706,931,000</b>	479,511,000	<b>441,531,000</b>
05	Academic support	195,629,000	<b>221,509,000</b>	107,498,000	<b>112,927,000</b>
06	Student services	46,735,000	<b>45,361,000</b>	23,242,000	<b>22,756,000</b>
07	Institutional support	184,713,000	<b>166,381,000</b>	109,745,000	<b>108,244,000</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	119,551,000	<b>81,436,000</b>		
11	Auxiliary enterprises	123,921,000	<b>135,086,000</b>	45,955,000	<b>45,441,000</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	99,446,000	<b>61,359,000</b>	0	<b>0</b>
19	<b>Total expenses and deductions</b>	<b>3,056,863,000</b>	<b>2,910,900,000</b>	<b>1,634,550,000</b>	<b>1,589,487,000</b>

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

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,634,550,000	1,589,487,000
19-3	Benefits	479,979,000	398,176,000
19-4	Operation and Maintenance of Plant (as a natural expense)	126,232,000	125,767,000
19-5	Depreciation	138,306,000	137,484,000
19-6	Interest	6,771,000	7,146,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	671,025,000	652,840,000
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	3,056,863,000	2,910,900,000
20-1	12-month Student FTE (from E12 survey)	49,019	48,744
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	62,361	59,718

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

**Part M - Pension Information**

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	96,983,000	<b>84,274,000</b>
02	Net Pension liability	611,171,000	<b>565,045,000</b>
03	Deferred inflows related to pension	33,549,000	<b>7,330,000</b>
04	Deferred outflows related to pension	298,571,000	<b>269,062,000</b>

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, 2017 - June 30, 2018

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	1,605,037,000	1,461,815,221
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,727,400,000	1,605,037,000

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, 2017 - June 30, 2018**

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	593,384,000	593,384,000			
02 Sales and services	187,239,000	48,785,000	129,994,000	0	8,460,000
03 Federal grants/contracts (excludes Pell Grants)	459,752,000	381,250,000	0	0	78,502,000
Revenue from the state government:					
04 State appropriations, current & capital	818,853,000	652,421,000	0	0	166,432,000
05 State grants and contracts	44,384,000	33,539,000	0	0	10,845,000
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	7,654,000	2,609,000	0	0	5,045,000
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	964,153,000				
10 Interest earnings	59,848,000				
11 Dividend earnings	0				
12 Realized capital gains	0				

**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, 2017 - June 30, 2018**

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	479,979,000	398,975,000	20,447,000	0	60,557,000
03 Payment to state retirement funds (may be included in line 02 above)	84,376,000	70,196,000	3,694,000	0	10,486,000
04 Current expenditures including salaries	2,702,927,000	2,230,720,000	123,931,000	0	348,276,000
<b>Capital outlays</b>					
05 Construction	103,121,000	86,116,000	209,000	0	16,796,000
06 Equipment purchases	79,838,000	66,770,000	3,809,000	0	9,259,000
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	6,160,000				

**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, 2017 - June 30, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	147,360,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	9,245,000
04 Long-term debt outstanding at end of fiscal year	138,115,000
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 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, 2017 - June 30, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,289,000
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	1,627,971,000

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 type="radio"/> Finance Contact | <input type="radio"/> Academic Library Contact | <input checked="" type="radio"/> Other |

Name: CARLOS ALBERTO SEGURA JR

Email: csegura@ufl.edu

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

3.00 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	15.00 hours	45.00 hours	15.00 hours	10.00 hours
Other offices	hours	hours	hours	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 2018.

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	\$394,778,000	13%	\$8,054
State appropriations	\$761,034,000	25%	\$15,525
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$711,931,000	23%	\$14,524
Private gifts, grants, and contracts	\$964,153,000	31%	\$19,669
Investment income	\$56,150,000	2%	\$1,145
Other core revenues	\$194,635,000	6%	\$3,971
<b>Total core revenues</b>	<b>\$3,082,681,000</b>	<b>100%</b>	<b>\$62,887</b>
<b>Total revenues</b>	<b>\$3,212,675,000</b>		<b>\$65,539</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	\$785,153,000	27%	\$16,017
Research	\$743,264,000	25%	\$15,163
Public service	\$758,451,000	26%	\$15,473
Academic support	\$195,629,000	7%	\$3,991
Institutional support	\$184,713,000	6%	\$3,768
Student services	\$46,735,000	2%	\$953
Other core expenses	\$218,997,000	7%	\$4,468
<b>Total core expenses</b>	<b>\$2,932,942,000</b>	<b>100%</b>	<b>\$59,833</b>
<b>Total expenses</b>	<b>\$3,056,863,000</b>		<b>\$62,361</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.

	<b>Calculated value</b>
--	-------------------------

FTE enrollment	49,019
----------------	--------

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

## University of Florida (134130)

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The amount reported is outside the expected range of between 780,223,000 and 2,340,669,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The increase is due to the Implementation of GASB 75 which resulted in a \$752 million increase in the University's OPEB liability during fiscal year 2018.			
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 implementation of GASB 75 required a decrease in the amount of \$840 million to the University's overall net position. This created a negative net position in the unrestricted portion.			
<b>Screen: Changes to Net Position</b>				
Screen Entry	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:	The implementation of GASB 75 required a decrease in the amount of \$840 million to the University's overall net position.			
Related Screens:	Changes to Net Position			
<b>Screen: Revenues Part 3</b>				
Screen Entry	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			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between 4,764,500 and 9,895,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Due to compliance with GASB 68			