

Institution: Florida Atlantic University (133669)  
User ID: P1336691

## 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.

**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	336,712,479	302,919,796
31	Depreciable capital assets, net of depreciation	692,085,783	717,353,829
04	Other noncurrent assets CV=[A05-A31]	56,239,382	36,502,185
05	Total noncurrent assets	748,325,165	753,856,014
06	<b>Total assets</b> CV=(A01+A05)	1,085,037,644	1,056,775,810
19	<b>Deferred outflows of resources</b>	64,772,601	49,455,635
	<b>Liabilities</b>		
07	Long-term debt, current portion	11,247,266	8,406,454
08	Other current liabilities CV=(A09-A07)	51,016,996	41,802,163
09	Total current liabilities	62,264,262	50,208,617
10	Long-term debt	69,126,157	74,628,133
11	Other noncurrent liabilities CV=(A12-A10)	332,881,812	197,311,010
12	Total noncurrent liabilities	402,007,969	271,939,143
13	<b>Total liabilities</b> CV=(A09+A12)	464,272,231	322,147,760
20	<b>Deferred inflows of resources</b>	28,820,056	1,565,342
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	670,823,386	660,796,486
15	Restricted-expendable	18,419,747	14,411,129
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	-32,525,175	107,310,728
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	656,717,958	782,518,343

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	9,918,277	9,856,277
22	Infrastructure	100,196,214	99,311,344
23	Buildings	831,265,468	841,327,960
32	Equipment, including art and library collections	173,561,678	172,956,532
27	Construction in progress	24,107,372	15,316,240
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	1,139,049,009	1,138,768,353
28	Accumulated depreciation	454,437,661	437,570,874
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	45,816,704	45,645,487

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>	604,182,833	556,358,783
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	600,740,799	558,077,287
03	Change in net position during year CV=(D01-D02)	3,442,034	-1,718,504
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	782,518,343	798,266,919
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	⚠ -129,242,419	-14,030,072
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	656,717,958	782,518,343

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.

(-129,242.419) The beginning net position of the University was decreased by \$129,242,419 due to implementation of GASB Statement No. 75. As a result of the transition in the valuation methods under GASB Statement No. 45 to GASB Statement No. 75, the University's total OPEB liability increased by \$131,541,000 to \$195,051,000, deferred outflows of resources increased to \$2,298,581, and deferred inflows of resources remained unchanged as of July 1, 2017.

**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)	46,759,149	41,384,185
02	Other federal grants (Do NOT include FDSL amounts)	711,235	574,366
03	Grants by state government	21,671,915	10,498,458
04	Grants by local government		0
05	Institutional grants from restricted resources	15,690,895	25,516,638
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	40,364,307	31,474,059
07	Total revenue that funds scholarships and fellowships	125,197,501	109,447,706
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	66,999,415	60,942,303
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	66,999,415	60,942,303
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.	58,198,086	48,505,403

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	157,147,126	157,295,040
	Grants and contracts - operating		
02	Federal operating grants and contracts	25,977,931	27,989,154
03	State operating grants and contracts	15,941,166	14,641,654
04	Local government/private operating grants and contracts	12,227,759	8,035,716
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts	12,227,759	8,035,716
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	69,228,836	64,124,340
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	737,834	824,603
07	Independent operations	8,867,938	9,463,145
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	0	0
09	Total operating revenues	290,128,590	282,373,652



**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
11	State appropriations	191,156,393	190,415,342
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>	48,501,470	42,877,076
14	State nonoperating grants	21,212,735	10,782,399
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	4,524,028	3,423,396
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	26,349,852	14,720,326
19	Total nonoperating revenues	291,744,478	262,218,539
27	Total operating and nonoperating revenues CV=[B19+B09]	581,873,068	544,592,191
28	<b>12-month Student FTE from E12</b>	25,418	25,384
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,892	21,454

**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	21,124,453	11,608,237
21	Capital grants and gifts	1,185,312	158,355
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)]	22,309,765	11,766,592
25	Total all revenues and other additions	604,182,833	556,358,783

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, 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	165,436,839	182,753,350	115,953,986	117,736,227
02	Research	47,942,510	49,871,432	25,038,612	26,092,851
03	Public service	6,447,474	5,928,934	3,658,079	3,287,608
05	Academic support	77,153,547	60,927,664	40,995,438	31,635,267
06	Student services	17,646,963	20,254,093	9,783,180	11,096,894
07	Institutional support	82,335,463	49,231,799	28,805,125	32,090,843
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	58,198,086	48,505,403		
11	Auxiliary enterprises	122,014,361	119,623,006	59,966,357	55,103,820
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	23,565,556	20,981,606	2,513,448	2,397,523
19	<b>Total expenses and deductions</b>	600,740,799	558,077,287	286,714,225	279,441,033

**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)	286,714,225	279,441,033
19-3	Benefits	91,287,243	73,239,249
19-4	Operation and Maintenance of Plant (as a natural expense)	20,367,524	21,816,049
19-5	Depreciation	31,373,587	31,664,464
19-6	Interest	3,267,687	3,306,993
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	167,730,533	148,609,499
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	600,740,799	558,077,287
20-1	12-month Student FTE (from E12 survey)	25,418	25,384
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	23,634	21,985

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	19,600,655	15,142,790
02	Net Pension liability	115,014,406	97,669,662
03	Deferred inflows related to pension	5,591,428	1,565,342
04	Deferred outflows related to pension	62,082,601	49,455,635

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	282,206,532	257,879,551
02	Value of <u>endowment assets</u> at the end of the fiscal year	299,299,650	282,206,532

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	224,146,541	224,146,541			
02 Sales and services	69,966,670	737,834	69,228,836	0	
03 Federal grants/contracts (excludes Pell Grants)	25,977,931	25,977,931			
Revenue from the state government:					
04 State appropriations, current & capital	212,280,846	212,280,846			
05 State grants and contracts	15,941,166	15,941,166			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	12,227,759				
10 Interest earnings	87,865				
11 Dividend earnings					
12 Realized capital gains					

**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	91,287,243	77,231,182	14,056,061	0	0
03 Payment to state retirement funds (may be included in line 02 above)	24,474,034	24,474,034	0	0	0
04 Current expenditures <b>including</b> salaries	505,332,760	391,314,787	114,017,973	0	0
<b>Capital outlays</b>					
05 Construction	3,038,342	1,975,367	1,062,975	0	0
06 Equipment purchases	6,364,467	4,137,835	2,226,632	0	0
07 Land purchases	62,000	62,000			
08 Interest on debt outstanding, all funds and activities	3,267,687				

**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	67,615,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	4,395,000
04 Long-term debt outstanding at end of fiscal year	63,220,000
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

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,462,125
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	274,029,809

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: Ilyse Wertheim  
 Email: iwerthei@fau.edu

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

1.00 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	40.00hours	hours	hours	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	\$157,147,126	30%	\$6,183
State appropriations	\$191,156,393	36%	\$7,521
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$111,633,302	21%	\$4,392
Private gifts, grants, and contracts	\$12,227,759	2%	\$481
Investment income	\$4,524,028	1%	\$178
Other core revenues	\$49,397,451	9%	\$1,943
<b>Total core revenues</b>	<b>\$526,086,059</b>	<b>100%</b>	<b>\$20,697</b>
<b>Total revenues</b>	<b>\$604,182,833</b>		<b>\$23,770</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	\$165,436,839	35%	\$6,509
Research	\$47,942,510	10%	\$1,886
Public service	\$6,447,474	1%	\$254
Academic support	\$77,153,547	16%	\$3,035
Institutional support	\$82,335,463	17%	\$3,239
Student services	\$17,646,963	4%	\$694
Other core expenses	\$81,763,642	17%	\$3,217
<b>Total core expenses</b>	<b>\$478,726,438</b>	<b>100%</b>	<b>\$18,834</b>
<b>Total expenses</b>	<b>\$600,740,799</b>		<b>\$23,634</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>
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FTE enrollment	25,418
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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

## Florida Atlantic University (133669)

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:	The University reported an unrestricted net position which included a deficit in the current funds – unrestricted. This deficit can be attributed to the full recognition of the OPEB liability in the current unrestricted funds due to implementation of GASB Statement No. 75. The University had a deficit unrestricted net position of \$32,525,175 at June 30, 2018.			
<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 beginning net position of the University was decreased by \$129,242,419 due to implementation of GASB Statement No. 75. As a result of the transition in the valuation methods under GASB Statement No. 45 to GASB Statement No. 75, the University's total OPEB liability increased by \$131,541,000 to \$195,051,000, deferred outflows of resources increased to \$2,298,581, and deferred inflows of resources remained unchanged as of July 1, 2017.			
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: Expenses Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 24,615,900 and 73,847,698 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The increase in institutional support year over year is attributable to the change in the calculation of functional expenses such that the scholarships and fellowships amount reported on the functional expense note agrees to the financial statements. Additionally, institutional support expenses increased mainly due to an increase in compensation expenses related to pensions (GASB 68) and tuition waivers. Therefore, the increase in institutional support outside of the expected range is considered reasonable. Further, amounts reported are supported by audited financial statements and the accompanying notes to the financial statements.			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between 1,017,473 and 2,113,211 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Amounts reported are supported by audited financial statements and the accompanying notes to the financial statements.			