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D i f d c g Y

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

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- GASB institutions only: Revised Pension screening question to add defined benefit pension or

FYdcfh]b[`GhUbXUfX

D`YUgY`]bX]WUhY`k\]W\`fYdcfh]b[`ghUbXUfXg`UfY`i gYX`hc`dfYdUfY`mc i f`Z]bUbW]U`ghUhYa Ybhg.

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

D`YUgY`Wcbg i`h`mc i f`V i g]bYgg`cZ]WYf`Zcf`h\Y`WcffyWh`fYgdcbgY`VYZcfY`gU j]b[`h\]g`gWfYYb`"Your response to this question will determine the forms you will receive for reporting finance data.

**; YbYfU`-bZcf a Uh]cb
; 5G6!FYdcfh]b[`=bgh]hi h]cbg`fU`][bYX`Zcf aL**

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.

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H\]g`fYdcfh`Wc jYfg`Z]bUbW]U`UWh] j]h]Yg`Zcf`h\Y`%&! a cbh\`Z]gWU`mYUf. (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

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@]bY`Bc"	Gc i fWY`cZ`Zi bXg	7 i ffYbh`mYUf`U a c i bh	Df]cf`mYUf`U a c i bh
	Other Revenues and Additions		
20	Capital appropriations	394,207	(%)ž-+% \$
21	Capital grants and gifts		\$
22	Additions to permanent endowments	0	

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Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	1,540,143	'%ž)) -ž' ('
02	Net Pension liability	8,958,787	' ,ž (& (ž\$) &
03	Deferred inflows related to pension	⚠	

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	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	10,806,356	'%\$z%))z' -\$
02	Value of <u>endowment assets</u> at the end of the fiscal year	11,453,004	'%\$z, \$*z') *
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Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	0
02		

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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	24,545,258

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=D98G`Vc`YVWg]ja dcfhUbh]bZcfa Uh]cb`fY[UFX]b[`mci f`]bgh]ri h]cb""5`XUHJ`fYdcfhYX`]b`=D98G
gi fj YmVta dcbYbthg`VYVta Y`Uj U]UV`Y`]b`h\Y`=D98G`8UHJ`7YbhYf`UbX`UddYUf`Ug`U[[fY[UHYX`XUHJ
]b`j`Uf]ci g`8YdUfha YbhicZ9Xi WWh]cb`fYdcfhg" 5XX]h]cbU`nž`gca Y`cZ`h\Y`fYdcfhYX`XUHJ`UddYUfg
gdYVW]ZW`mZcf`mci f`]bgh]ri h]cb`h\ fci [\ `h\Y`7c`Y[Y`BUj] [Uhc`f`k`YVg]hY`UbX`]g`]bW`XYX`]b`mci f
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bcbcdYfU]b[`gci`fWg/`UbX`ch`Yf`fYj`Ybi`Yg`UbX`UX]h]cbg`fM["`Z`Wd]hU`Uddfcd]Uh]cbgZ`Wd]hU`[`fUbhg`UbX`[]ZhgZ`YH`Vt`7`cfY`
fYj`Ybi`Yg`Yl`W`XY`fYj`Ybi`Yg`Zca`Ui`l`]]UfmYbhYfd]gYg`fM["`Z`Vcc`ghc`fYgZ`Xcfa`]hc`f]YgtZ`\cgd]hU`gZ`UbX`]bXYdYbXYbh`cdYfU]h]cbg`"
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HchU`Yl`dYbgYg	` '`)`Z`)`%`Z`)`		` %+`Z`&+`

Ch`Yf`Vt`fY`fYj`Ybi`Yg`]bW`XY`gW`c`Ufg\]dg`UbX`Z`ck`g\]dgZ`bYh`cZ`X]gVt`i`bhg`UbX`U`ck`UbW`gZ`UbX`ch`Yf`fYj`Ybi`Yg`dYf`Yl`dYbgYg`7`cfY`Yl`dYbgYg`
Yl`W`XY`Yl`dYbgYg`Zca`Ui`l`]]UfmYbhYfd]gYg`fM["`Z`Vcc`ghc`fYgZ`Xcfa`]hc`f]YgtZ`\cgd]hU`gZ`UbX`]bXYdYbXYbh`cdYfU]h]cbg`": cf`
]bgh]ri h]cbg`fYdcfh]b[]b` : i`dUFYbh`W`]X`fY`Uh]cbg\]dgZ`Vt`fY`fYj`Ybi`Yg`dYf` : H9`Ybfc`a`Ybh`Ua`ci`bhg`k`]`bch`VY`U`c`WUH`YX`hc`
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H\Y`Z`"!h]a Y`Yei]j U`Ybhfi H9L`Ybfc``a Ybhi gYX`]b`h`]g`fYdcfh`]g`h\Y`gi a`cZ`h\Y`]bgh]hi h]cbEg: H9`i bXYf[fUXi UH`Ybfc``a Ybh`UbX
: H9`[fUXi UH`Ybfc``a Ybh`fUg`W`W`UH`Y`Z`fca`cf`fYdcfhYX`cb`h\Y`%&! a`cbh`9bfc``a Ybh`V`a`dcbYbH`": H9`]g`Ygh]a UH`YX`i`g]b[`%&!
a`cbh`]bghfi`Vh]cbU`UW]j`]hmi`WYX]h`UbX`#cf`WcW`l`ci`fgL`"5`XcVhcfEg`XY[fYY`ghi XYbhg`UFY`fYdcfhYX`Ug`[fUXi UH`Y`ghi XYbhg"

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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:	This deficit can be attributed to the recognition of long-term liabilities(i.e., compensated absences payable, OPEB payable, and net pension liabilities) in the current unrestricted funds that are expected to be paid over time and financed by future appropriations.			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen EntryB#5d	i671ErroS o be			
