

**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 checked="" type="radio"/> Student services
<input 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>	74,277,288	61,222,121
31	Depreciable <u>capital assets</u> , net of depreciation	159,967,391	164,884,344
04	Other noncurrent assets CV=[A05-A31]	79,826,509	77,440,030
05	Total <u>noncurrent assets</u>	239,793,900	242,324,374
06	<b>Total assets</b> CV=(A01+A05)	314,071,188	303,546,495
19	<u>Deferred outflows of resources</u>	27,222,394	21,546,801
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	4,172,802	6,572,212
08	Other current liabilities CV=(A09-A07)	29,983,009	23,190,831
09	Total <u>current liabilities</u>	34,155,811	29,763,043
10	<u>Long-term debt</u>	148,567,771	229,031,433
11	Other noncurrent liabilities CV=(A12-A10)	103,269,227	0
12	Total <u>noncurrent liabilities</u>	251,836,998	229,031,433
13	<b>Total liabilities</b> CV=(A09+A12)	285,992,809	258,794,476
20	<u>Deferred inflows of resources</u>	5,601,082	19,084,191
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	101,456,482	104,088,826
15	<u>Restricted-expendable</u>	10,936,858	8,716,960
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-62,693,649	-65,591,157
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	49,699,691	47,214,629

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	25,537,969	24,755,301
22	Infrastructure	0	0
23	Buildings	219,182,810	215,720,829
32	Equipment, including art and library collections	25,959,323	24,673,887
27	Construction in progress	62,151,542	57,660,526
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		332,831,644	322,810,543
28	Accumulated depreciation	93,238,555	82,791,363
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>	160,048,108	163,829,817
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	156,102,294	154,490,367
03	Change in net position during year CV=(D01-D02)	3,945,814	9,339,450
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	47,214,629	37,875,179
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,460,752	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	49,699,691	47,214,629

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)	23,049,546	24,190,405
02	Other federal grants (Do NOT include FDSL amounts)	595,722	443,335
03	Grants by state government	15,433,682	44,552,189
04	Grants by local government	0	0
05	Institutional grants from restricted resources	846,060	817,087
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	39,925,010	70,003,016
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	12,118,632	12,286,719
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	12,118,632	12,286,719
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.	27,806,378	57,716,297

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

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition and fees, after deducting discounts and allowances</u>	9,084,630	8,902,881
	Grants and contracts - operating		
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	1,493,697	2,356,671
26	<u>Sales and services of educational activities</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B26)]	16,660	0
09	Total operating revenues	10,594,987	11,259,552



**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>	60,786,757	57,553,729
12	<u>Local appropriations, education district taxes, and similar support</u>	28,891,077	26,418,369
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	30,456,629	30,582,063
14	State nonoperating grants	19,984,155	18,807,659
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	164,181	81,016
17	<u>Investment income</u>	405,638	250,086
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	7,910,939	17,852,246
19	Total nonoperating revenues	148,599,376	151,545,168
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	159,194,363	162,804,720
28	<b>12-month Student FTE from E12</b>	12,523	11,998
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	12,712	13,569

**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	853,745	1,025,097
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)]	853,745	1,025,097
25	Total all revenues and other additions	160,048,108	163,829,817

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	59,826,292	44,858,616	37,296,728	35,651,511
02	Research	0	0	0	0
03	Public service	3,972,984	2,114,127	1,934,631	1,716,517
05	Academic support	17,765,183	11,825,627	8,990,554	9,089,751
06	Student services	19,244,057	10,785,003	10,384,074	8,318,440
07	Institutional support	25,068,041	24,961,327	7,524,472	8,713,303
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	27,806,378	57,716,297		
11	Auxiliary enterprises	2,419,359	2,229,370	1,149,420	1,031,653
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	0	0	0	0
19	<b>Total expenses and deductions</b>	156,102,294	154,490,367	67,279,879	64,521,175

**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)	67,279,879	64,521,175
19-3	Benefits	21,123,696	20,350,568
19-4	Operation and Maintenance of Plant (as a natural expense)	22,719,353	21,525,083
19-5	Depreciation	9,223,135	8,905,423
19-6	Interest	7,949,854	3,736,372
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	27,806,377	35,451,746
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	156,102,294	154,490,367
20-1	12-month Student FTE (from E12 survey)	12,523	11,998
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	12,465	12,876

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	9,919,321	5,264,084
02	Net Pension liability	96,155,017	73,624,182
03	Deferred inflows related to pension	5,601,082	19,084,191
04	Deferred outflows related to pension	22,067,356	16,042,978

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	3,300,689	4,165,801
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,491,681	4,320,305

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	21,203,262	21,203,262			
02 Sales and services	1,493,697	<input type="text" value="0"/>	1,493,697		<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	32,469,231	<input type="text" value="32,469,231"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:					
04 State appropriations, current & capital	61,524,265	<input type="text" value="61,524,265"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	19,984,155	<input type="text" value="19,984,155"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:					
06 Local appropriation, current & capital	116,237	<input type="text" value="116,237"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07 Local government grants/contracts	16,659	<input type="text" value="16,659"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08 Receipts from property and non-property taxes	<input type="text" value="31,835,358"/>				
09 Gifts and private grants, NOT including capital grants	<input type="text" value="164,181"/>				
10 Interest earnings	<input type="text" value="439,234"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="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, 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	29,174,387	28,885,255	289,132	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	8,668,990	8,581,908	87,082	0	0
04 Current expenditures including salaries	121,464,391	119,255,934	2,208,457	0	0
<b>Capital outlays</b>					
05 Construction	2,004,082	2,001,202	2,880	0	0
06 Equipment purchases	3,236,779	3,215,083	21,696	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	7,777,348				

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	239,166,068
02	Long-term debt issued during fiscal year	24,804,813
03	Long-term debt retired during fiscal year	7,961,081
04	Long-term debt outstanding at end of fiscal year	256,009,800
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, 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	8,529,010
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	59,099,008

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="Melissa Elwood"/>				
Email:	<input type="text" value="melisa.elwood@rccd.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="3.00"/>	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"/> hours	<input type="text"/> hours	<input type="text"/> 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	\$9,084,630	6%	\$725
State appropriations	\$60,786,757	38%	\$4,854
Local appropriations	\$28,891,077	18%	\$2,307
Government grants and contracts	\$50,440,784	32%	\$4,028
Private gifts, grants, and contracts	\$164,181	0%	\$13
Investment income	\$405,638	0%	\$32
Other core revenues	\$8,781,344	6%	\$701
<b>Total core revenues</b>	<b>\$158,554,411</b>	<b>100%</b>	<b>\$12,661</b>
<b>Total revenues</b>	<b>\$160,048,108</b>		<b>\$12,780</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	\$59,826,292	39%	\$4,777
Research	\$0	0%	\$0
Public service	\$3,972,984	3%	\$317
Academic support	\$17,765,183	12%	\$1,419
Institutional support	\$25,068,041	16%	\$2,002
Student services	\$19,244,057	13%	\$1,537
Other core expenses	\$27,806,378	18%	\$2,220
<b>Total core expenses</b>	<b>\$153,682,935</b>	<b>100%</b>	<b>\$12,272</b>
<b>Total expenses</b>	<b>\$156,102,294</b>		<b>\$12,465</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	12,523

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**

**Riverside City College (121901)**

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:	Calculated field; matches audit			
<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 1,057,064 and 3,171,190 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase in expenses related to contractual increase, COLA, filling of previously-vacant positions, and increase in discretionary spending.			
Screen Entry	The amount reported is outside the expected range of between 5,912,814 and 17,738,440 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase in expenses related to contractual increase, COLA, filling of previously-vacant positions, and increase in discretionary spending.			
Screen Entry	The amount reported is outside the expected range of between 5,392,502 and 16,177,504 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase in expenses related to contractual increase, COLA, filling of previously-vacant positions, and increase in discretionary spending.			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 1,868,186 and 5,604,558 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	allocation of district-wide interest for this college			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between 3,421,655 and 7,106,513 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	allocation of district-wide pension expense for this college			
Screen Entry	The amount reported is outside the expected range of between 12,404,725 and 25,763,657 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	allocation of district-wide deferred outflows related to pension for this college			
Screen Entry	The amount reported is outside the expected range of between 10,427,936 and 21,658,020 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	college allocation of district-wide deferred outflows related to pension			
<b>Screen: Endowment data</b>				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason:	reclassification of endowed assets at the Foundation level occurred during FY 16/17			