IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1823061

Finance 2025-26

Institution: Great Basin College (182306)

User ID: P1823061

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.

Changes to reporting:

- No changes for the 2025-26 data collection period.

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: Great Basin College (182306) User ID: P1823061

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

- (selected) 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: Great Basin College (182306) User ID: P1823061

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, 2025.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2024
And ending: month/year (MMYYYY)	Month: 6	Year: 2025

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
Does your institution participate in intercollegiate athletics?

- (•) No
- ( ) Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- [ ] Auxiliary enterprises
- [ ] Student services
- [ ] Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ( ) No
- ( ) Yes - select category(s) where these revenues are included [check all that apply]
  - [ ] Sales and services of educational activities
  - [ ] Sales and services of auxiliary enterprises
  - [ ] 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 details of endowment net assets)

6. Pension
Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ( ) No
- (•) 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

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Institution: Great Basin College (182306) User ID: P1823061

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2024 - June 30, 2025

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	12,888,000	14,442,000
31	Depreciable capital assets, net of depreciation	47,024,000	45,954,000
04	Other noncurrent assets **CV**=[A05-A31]	**1,011,000**	933,000
05	Total noncurrent assets	48,035,000	46,887,000
06	**Total assets CV=(A01+A05)**	**60,923,000**	61,329,000
19	**Deferred outflows of resources**	5,501,000	4,569,000
	Liabilities		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	**4,358,000**	4,980,000
09	Total current liabilities	4,358,000	4,980,000
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	**20,013,000**	19,648,000
12	Total noncurrent liabilities	20,013,000	19,648,000
13	**Total liabilities CV=(A09+A12)**	**24,371,000**	24,628,000
20	**Deferred inflows of resources**	2,581,000	2,070,000
	Net Position		
14	Invested in capital assets, net of related debt	46,832,000	45,620,000
15	Restricted-expendable	2,030,000	2,948,000
16	Restricted-nonexpendable	504,000	504,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	☑ **-9,894,000**	-9,872,000
18	**Net position CV=[(A06+A19)-(A13+A20)]**	**39,472,000**	39,200,000

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Institution: Great Basin College (182306) User ID: P1823061

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	9,360,000	9,360,000
22	Infrastructure	0	0
23	Buildings	72,279,000	55,860,000
32	Equipment, including art and library collections	13,500,000	10,662,000
27	Construction in progress	1,077,000	11,498,000
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**96,216,000**	87,380,000
28	Accumulated depreciation	49,460,000	44,965,000
33	Intangible assets, net of accumulated amortization	269,000	0
34	Other capital assets	0	66,700

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Institution: Great Basin College (182306) User ID: P1823061

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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**	42,207,000	40,851,000
02	Total expenses and deductions for this institution **AND all of its child institutions**	41,935,000	37,459,000
03	Change in net position during year **CV**=(D01-D02)	**272,000**	3,392,000
04	Net position beginning of year for this institution **AND all of its child institutions**	39,200,000	35,808,000
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**0**	0
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	39,472,000	39,200,000

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Institution: Great Basin College (182306) User ID: P1823061

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025

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)	3,806,000	3,104,433
02	Other federal grants (Do NOT include FDSL amounts)	445,000	0
03	Grants by state government	1,717,000	1,541,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	74,000	0
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**1,808,000**	0
07	Total revenue that funds scholarships and fellowships	☑ 7,850,000	4,645,433
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	3,244,000	2,307,193
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**3,244,000**	2,307,193
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.**	**4,606,000**	2,338,240

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Institution: Great Basin College (182306) User ID: P1823061

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	1,687,000	2,307,193	0	0	1,687,000	2,307,193
13	Other federal grants (Do NOT include FDSL amounts)	30,000	0	0	0	30,000	0
14	Grants by state government	706,000	0	0	0	706,000	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	489,000	0	0	0	489,000	0
17	Other institutional sources **CV**=[E18-(E12+E13+ ... +E16)]	332,000	0	0	0	332,000	0
18	Total (from Part E1 line 8, 9 and 10)	3,244,000	2,307,193	0	0	3,244,000	2,307,193

Institution: Great Basin College (182306) User ID: P1823061

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	7,008,000	7,039,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,147,000	3,100,000
03	State operating grants and contracts	3,135,000	1,541,000
04	Local government/private operating grants and contracts	**614,000**	1,701,000
04a	Local government operating grants and contracts	11,000	0
04b	Private operating grants and contracts	603,000	1,701,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	782,000	459,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	470,000	116,000
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	**195,000**	385,000
09	Total operating revenues	16,351,000	14,341,000

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	18,588,000	17,373,000
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	3,973,000	3,173,000
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,113,000	141,000
17	Investment income	1,045,000	1,380,000
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	137,000	0
19	Total nonoperating revenues	24,856,000	22,067,000
27	Total operating and nonoperating revenues **CV**=[B19+B09]	41,207,000	36,408,000
28	12-month Student FTE from E12	2,133	1,974
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	19,319	18,444

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	1,000,000	5,419,000
21	Capital grants and gifts	0	38,000
22	Additions to permanent endowments	0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	-1,014,000
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	1,000,000	4,443,000
25	Total all revenues and other additions	42,207,000	40,851,000

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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2024 - June 30, 2025

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	18,633,000	16,392,924	10,678,000	10,151,261
02	Research	☑ 24,000	8,037	16,000	6,658
03	Public service	889,000	618,071	467,000	432,952
05	Academic support	4,815,000	3,638,502	2,344,000	2,146,900
06	Student services	☑ 3,776,000	2,234,050	1,759,000	1,582,314
07	Institutional support	5,546,000	3,722,183	2,400,000	2,189,840
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	4,606,000	2,338,240		
11	Auxiliary enterprises	1,087,000	888,793	462,000	548,924
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	2,559,000	7,618,200	0	0
19	**Total expenses and deductions**	41,935,000	37,459,000	18,126,000	17,058,849

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Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	18,126,000	17,058,849
19-3	Benefits	5,853,000	5,396,056
19-4	Operation and Maintenance of Plant (as a natural expense)	4,200,000	2,246,655
19-5	Depreciation	3,152,000	2,799,000
19-6	Interest	☑ 6,000	2,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	10,598,000	9,956,440
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	41,935,000	37,459,000
20-1	12-month Student FTE (from E12 survey)	2,133	1,974
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**19,660**	18,976

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Institution: Great Basin College (182306) User ID: P1823061

Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	☑ 3,276,000	1,581,441
02	Net Pension liability	11,508,000	10,723,000
03	Deferred inflows related to pension	1,678,000	1,324,000
04	Deferred outflows related to pension	4,772,000	3,900,000

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Institution: Great Basin College (182306) User ID: P1823061

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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-717,000	207,849
06	Net OPEB liability	7,661,000	8,479,000
07	Deferred inflows related to OPEB	903,000	746,000
08	Deferred outflows related to OPEB	729,000	669,000

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Institution: Great Basin College (182306) User ID: P1823061

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025				
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	933,000	869,000
02		Value of endowment net assets at the end of the fiscal year	1,011,000	933,000
03		Change in value of endowment net assets **CV**=[H02-H01]	78,000	64,000
	03a	New gifts and additions	0	0
	03b	Endowment net investment return	116,000	64,000
	03c	Spending distribution for current use	-38,000	0
	03d	Other **CV**=[H03-(H03a+H03b+H03c)]	0	0

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Institution: Great Basin College (182306) User ID: P1823061

Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025				
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 GASB and FASB component units.)*		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)		-728,000	-2,065,000
02	Operating revenues + nonoperating revenues		41,207,000	35,394,000
03	Change in net position	☑	272,000	3,392,000
04	Net position		39,472,000	39,200,000
05	Expendable net assets	☑	-7,864,000	2,948,000
06	Plant-related debt		0	0
07	Total expenses		41,935,000	37,457,000

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Institution: Great Basin College (182306) User ID: P1823061

Part J - Revenue Data for the Census Bureau

	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
	Fiscal Year: July 1, 2024 - June 30, 2025					
		Amount				
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	10,252,000	10,252,000			
02	Sales and services	**1,252,000**	470,000	782,000	0	
03	Federal grants/contracts (excludes Pell Grants)	4,147,000	4,147,000			
	Revenue from the state government:					
04	State appropriations, current & capital	19,588,000	19,588,000			
05	State grants and contracts	3,135,000	3,135,000			
	Revenue from local governments:					
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	11,000		11,000		
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	1,715,000				
10	Interest earnings	0				
11	Dividend earnings	0				
12	Realized capital gains	57,000				

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Institution: Great Basin College (182306) User ID: P1823061

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	6,341,000	6,230,000	111,000		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures **including** salaries	31,575,000	30,719,000	856,000		
	Capital outlays					
05	Construction	1,429,000	1,429,000			
06	Equipment purchases	2,839,000	2,839,000			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	0				

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Institution: Great Basin College (182306) User ID: P1823061

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

Fiscal Year: July 1, 2024 - June 30, 2025		
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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Institution: Great Basin College (182306) User ID: P1823061

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

Fiscal Year: July 1, 2024 - June 30, 2025		
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	8,106,000

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Institution: Great Basin College (182306) User ID: P1823061

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	○	Other		
Name:	Rich Williams				
Email:	rwilliams@tmcc.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	3.00 hours	8.00 hours	1.00 hours	6.00 hours
Other offices	0.00 hours	0.00 hours	0.00 hours	0.00 hours

Institution: Great Basin College (182306) User ID: P1823061

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the IPEDS Use the Data and appear as aggregated statistics in various Department of Education reports. College Navigator is updated approximately three months after the data collection period closes and DFRs will be available through the IPEDS Use the Data.

Please review your data for accuracy. If you have questions about the data displayed below or 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	7,008,000	17	3,286
State appropriations	18,588,000	45	8,714
Local appropriations	0	0	0
Government grants and contracts	11,266,000	27	5,282
Private gifts, grants, and contracts	1,716,000	4	805
Investment income	1,045,000	3	490
Other core revenues	1,802,000	4	845
Total core revenues	41,425,000	100	19,421
Total revenues	42,207,000	N/A	19,788

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 Expense

Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	18,633,000	46	8,736
Research	24,000	0	11
Public service	889,000	2	417
Academic support	4,815,000	12	2,257
Institutional support	5,546,000	14	2,600
Student services	3,776,000	9	1,770
Other core expenses	7,165,000	18	3,359
Total core expenses	40,848,000	100	19,150
Total expenses	41,935,000	N/A	19,660

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	2,133	

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.

Institution: Great Basin College (182306) User ID: P1823061

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Part A - Statement of Net Position Page 1				
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	We believe this amount to be correct. Cumulative loss is due to OPEB and pension liabilities.			
Screen: Part E-1 - Scholarships and Fellowships				
Screen Entry	The amount reported is outside the expected range of between 2,322,717 and 6,968,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase due to underreporting of institutional grants in PY.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA ($3,930,018) to be similar to the scholarship/fellowship revenue reported in Finance ($7,850,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	We believe this number to be correct.			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Screen Entry	The amount reported is outside the expected range of between 4,019 and 12,055 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase due to O&M and Depreciation not being allocated.			
Screen Entry	The amount reported is outside the expected range of between 1,117,025 and 3,351,075 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase due to O&M and Depreciation not being allocated.			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The amount reported is outside the expected range of between 1,000 and 3,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase due to subscription based assets.			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,027,937 and 2,134,945 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We believe current year amount to be correct. These represent the institutions proportionate share of the plan.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 135,102 and 280,596 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We believe current year amount to be correct. These represent the institutions proportionate share of the plan.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,696,000 and 5,088,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Primarily due to decrease in capital appropriations.			
Screen Entry	The amount reported is outside the expected range of between 1,474,000 and 4,422,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Unrestricted net assets of $(9.9m) were omitted in error in prior year.			