Institution: Bemidji State University (173124)
User ID: 88G5321

## 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.

**Changes to reporting for 2019-20**
- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the Survey Materials page.

**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, 2019.)

| | | |
|---|---|---|
| Beginning: month/year (MMYYYY) | Month: 7 | Year: 2018 |
| And ending: month/year (MMYYYY) | Month: 6 | Year: 2019 |

**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 and Postemployment Benefits Other than Pension (OPEB)**

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals 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, 2018 - June 30, 2019**

**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 | 48,607,000 | 42,440,000 |
| | | | |
| 31 | Depreciable capital assets, net of depreciation | 68,382,000 | 64,603,000 |
| 04 | Other noncurrent assets CV=[A05-A31] | 4,193,000 | 5,057,000 |
| 05 | Total noncurrent assets | 72,575,000 | 69,660,000 |
| | | | |
| 06 | **Total assets** CV=(A01+A05) | 121,182,000 | 112,100,000 |
| 19 | **Deferred outflows of resources** | 21,903,000 | 31,805,000 |
| | | | |
| | **Liabilities** | | |
| 07 | Long-term debt, current portion | 2,111,000 | 1,985,000 |
| 08 | Other current liabilities CV=(A09-A07) | 12,972,000 | 9,812,000 |
| 09 | Total current liabilities | 15,083,000 | 11,797,000 |
| | | | |
| 10 | Long-term debt | 21,484,000 | 21,672,000 |
| 11 | Other noncurrent liabilities CV=(A12-A10) | 17,322,000 | 50,923,000 |
| 12 | Total noncurrent liabilities | 38,806,000 | 72,595,000 |
| | | | |
| 13 | **Total liabilities** CV=(A09+A12) | 53,889,000 | 84,392,000 |
| 20 | **Deferred inflows of resources** | 33,458,000 | 18,178,000 |
| | | | |
| | **Net Position** | | |
| 14 | Invested in capital assets, net of related debt | 50,289,000 | 46,269,000 |
| 15 | Restricted-expendable | 10,240,000 | 8,733,000 |
| 16 | Restricted-nonexpendable | 0 | 0 |
| 17 | Unrestricted CV=[A18-(A14+A15+A16)] | ⚠ -4,791,000 | -13,667,000 |
| 18 | **Net position** CV=[(A06+A19)-(A13+A20)] | 55,738,000 | 41,335,000 |

**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, 2018 - June 30, 2019**

| Line No. | Description | Ending balance | Prior year Ending balance |
|---|---|---|---|
| | **Capital Assets** | | |
| 21 | Land and land improvements | 1,149,000 | 1,149,000 |
| 22 | Infrastructure | 0 | 0 |
| 23 | Buildings | 153,550,000 | 152,907,000 |
| 32 | Equipment, including art and library collections | 9,381,000 | 8,914,000 |
| 27 | Construction in progress | 9,459,000 | 1,236,000 |
| | **Total for Plant, Property and Equipment** **CV** = (A21+ .. A27) | 173,539,000 | 164,206,000 |
| 28 | Accumulated depreciation | 104,008,000 | 98,454,000 |
| 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, 2018 - June 30, 2019**

**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** | 85,100,000 | **78,580,000** |
| 02 | Total expenses and deductions for this institution **AND all of its child institutions** | 70,697,000 | **83,423,000** |
| 03 | Change in net position during year **CV=(D01-D02)** | 14,403,000 | **-4,843,000** |
| 04 | Net position beginning of year for this institution **AND all of its child institutions** | 41,335,000 | **47,619,000** |
| 05 | Adjustments to beginning net position and other gains or losses **CV=[D06-(D03+D04)]** | 0 | **-1,441,000** |
| 06 | Net position end of year for this institution **AND all of its child institutions** (from A18) | 55,738,000 | **41,335,000** |

**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, 2018 - June 30, 2019**
**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) | 6,306,000 | **6,247,000** |
| 02 | Other federal grants (Do NOT include FDSL amounts) | 1,283,000 | **1,207,000** |
| 03 | Grants by state government | 4,284,000 | **4,088,000** |
| 04 | Grants by local government | 0 | **0** |
| 05 | Institutional grants from restricted resources | 3,192,000 | **3,287,000** |
| 06 | Institutional grants from unrestricted resources **CV=[E07-(E01+...+E05)]** | 268,000 | **184,000** |
| 07 | Total revenue that funds scholarships and fellowships | 15,333,000 | **15,013,000** |
| | Discounts and Allowances | | |
| 08 | Discounts and allowances applied to tuition and fees | 13,368,000 | **13,294,000** |
| 09 | Discounts and allowances applied to sales and services of auxiliary enterprises | 726,000 | **576,000** |
| 10 | Total discounts and allowances **CV=(E08+E09)** | 14,094,000 | **13,870,000** |
| 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.** | 1,239,000 | **1,143,000** |

**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, 2018 - June 30, 2019 | | |
|---|---|---|
| **Line No. Source of Funds** | **Current year amount** | **Prior year amount** |
| **Operating Revenues** | | |
| 01 Tuition and fees, after deducting discounts & allowances | 22,560,000 | 23,413,000 |
| 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 auxiliary enterprises, after deducting discounts and allowances | 13,647,000 | 13,671,000 |
| 06 Sales and services of hospitals, after deducting patient contractual allowances | 0 | 0 |
| 26 Sales and services of educational activities | 750,000 | 775,000 |
| 07 Independent operations | 0 | 0 |
| 08 Other sources - operating **CV**=[B09-(B01+ ....+B07)] | 756,000 | 686,000 |
| 09 Total operating revenues | 37,713,000 | 38,545,000 |

## Part B - Revenues by Source (2)

| Line No. | Source of funds | Current year amount | Prior year amount |
|---|---|---|---|
| | **Nonoperating Revenues** | | |
| 10 | Federal appropriations | 0 | **0** |
| 11 | State appropriations | 22,188,000 | **22,457,000** |
| 12 | Local appropriations, education district taxes, and similar support | 0 | **0** |
| | Grants-nonoperating | | |
| 13 | Federal nonoperating grants Do NOT include Federal Direct Student Loans | 10,348,000 | **9,969,000** |
| 14 | State nonoperating grants | 4,733,000 | **4,477,000** |
| 15 | Local government nonoperating grants | 0 | **0** |
| 16 | Gifts, including contributions from affiliated organizations | 2,617,000 | **2,424,000** |
| 17 | Investment income | 787,000 | **545,000** |
| 18 | Other nonoperating revenues **CV=[B19-(B10+...+B17)]** | 0 | **0** |
| 19 | Total nonoperating revenues | 40,673,000 | **39,872,000** |
| 27 | Total operating and nonoperating revenues **CV=[B19+B09]** | 78,386,000 | **78,417,000** |
| 28 | **12-month Student FTE from E12** | 4,167 | **4,269** |
| 29 | Total operating and nonoperating revenues per student FTE **CV=[B27/B28]** | 18,811 | **18,369** |

Fiscal Year: July 1, 2018 - June 30, 2019

## Part B - Revenues by Source (3)

| Line No. | Source of funds | Current year amount | Prior year amount |
|---|---|---|---|
| | Other Revenues and Additions | | |
| 20 | Capital appropriations | 6,695,000 | **162,000** |
| 21 | Capital grants and gifts | 0 | **0** |
| 22 | Additions to permanent endowments | 0 | **0** |
| 23 | Other revenues and additions **CV=[B24-(B20+...+B22)]** | 19,000 | **1,000** |
| 24 | Total other revenues and additions **CV=[B25-(B9+B19)]** | 6,714,000 | **163,000** |
| | | | |
| 25 | Total all revenues and other additions | 85,100,000 | **78,580,000** |

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

## Part C-1 - Expenses by Functional Classification

| Line No. | Expense: Functional Classifications | Total amount | Prior Year Total Amount | Salaries and wages | Prior Year Salaries and wages |
|---|---|---|---|---|---|
| | | (1) | | (2) | |
| 01 | Instruction | 28,814,000 | **28,395,000** | 16,690,000 | **16,660,000** |
| 02 | Research | 205,000 | **293,000** | 97,000 | **66,000** |
| 03 | Public service | ⚠ 286,000 | **149,000** | 124,000 | **32,000** |
| 05 | Academic support | 8,912,000 | **9,291,000** | 3,924,000 | **4,443,000** |
| 06 | Student services | 15,866,000 | **14,704,000** | 7,353,000 | **6,840,000** |
| 07 | Institutional support | 10,046,000 | **9,916,000** | 4,311,000 | **4,331,000** |
| 10 | Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11) | 1,239,000 | **1,143,000** | | |
| 11 | Auxiliary enterprises | 13,971,000 | **13,175,000** | 3,397,000 | **3,213,000** |
| 12 | Hospital services | 0 | **0** | 0 | **0** |
| 13 | Independent operations | 0 | **0** | 0 | **0** |
| 14 | Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)] | ✖ -8,642,000 | **6,357,000** | 0 | **0** |
| 19 | **Total expenses and deductions** | 70,697,000 | **83,423,000** | 35,896,000 | **35,585,000** |

Fiscal Year: July 1, 2018 - June 30, 2019
Report Total Operating AND Nonoperating Expenses in this section

## Part C-2 - Expenses by Natural Classification

| Line No. | Expense: Natural Classifications | Total Amount | Prior year amount |
|---|---|---|---|
| | **Fiscal Year: July 1, 2018 - June 30, 2019** | | |
| 19-2 | Salaries and Wages(from Part C-1,Column 2 line 19) | 35,896,000 | **35,585,000** |
| 19-3 | Benefits | 3,159,000 | **17,943,000** |
| 19-4 | Operation and Maintenance of Plant (as a natural expense) | 5,390,000 | **5,526,000** |
| 19-5 | Depreciation | 6,149,000 | **6,132,000** |
| 19-6 | Interest | 755,000 | **796,000** |
| 19-7 | Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)] | 19,348,000 | **17,441,000** |
| 19-1 | **Total Expenses and Deductions (from Part C-1, Line 19)** | 70,697,000 | **83,423,000** |
| 20-1 | 12-month Student FTE (from E12 survey) | 4,167 | **4,269** |
| 21-1 | Total expenses and deductions per student FTE CV=[C19-1/C20-1] | 16,966 | **19,542** |

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

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

| | | Fiscal Year: July 1, 2018 - June 30, 2019 | |
|---|---|---|---|
| Line No. | Description | Current year amount | Prior Year amount |
| 01 | Pension expense | -7,723,000 | 7,230,000 |
| 02 | Net Pension liability | 10,575,000 | 44,572,000 |
| 03 | Deferred inflows related to pension | 33,203,000 | 17,982,000 |
| 04 | Deferred outflows related to pension | 21,452,000 | 31,465,000 |
| 05 | OPEB expense | 272,000 | |
| 06 | Net OPEB liability | 2,469,000 | |
| 07 | Deferred inflows related to OPEB | 139,000 | |
| 08 | Deferred outflows related to OPEB | 365,000 | |

**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, 2018 - June 30, 2019 | | | |
|---|---|---|---|
| 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 endowment assets at the beginning of the fiscal year | 26,440,000 | **21,138,000** |
| 02 | Value of endowment assets at the end of the fiscal year | 26,934,000 | **26,440,000** |

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

## Part J - Revenue Data for the Census Bureau

| Source and type | Amount | | | | |
|---|---|---|---|---|---|
| | Fiscal Year: July 1, 2018 - June 30, 2019 | | | | |
| | 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 | 35,928,000 | 35,928,000 | | | |
| 02 Sales and services | 15,123,000 | 750,000 | 14,373,000 | 0 | 0 |
| 03 Federal grants/contracts (excludes Pell Grants) | 4,042,000 | 4,042,000 | 0 | 0 | 0 |
| Revenue from the state government: | | | | | |
| 04 State appropriations, current & capital | 28,883,000 | 28,883,000 | 0 | 0 | 0 |
| 05 State grants and contracts | 4,733,000 | 4,733,000 | 0 | 0 | 0 |
| Revenue from local governments: | | | | | |
| 06 Local appropriation, current & capital | 0 | 0 | 0 | 0 | 0 |
| 07 Local government grants/contracts | 0 | 0 | 0 | 0 | 0 |
| 08 Receipts from property and non-property taxes | 0 | | | | |
| 09 Gifts and private grants, NOT including capital grants | 2,617,000 | | | | |
| 10 Interest earnings | 787,000 | | | | |
| 11 Dividend earnings | 0 | | | | |
| 12 Realized capital gains | 19,000 | | | | |

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

## Part K - Expenditure Data for the Census Bureau

| Category | Fiscal Year: July 1, 2018 - June 30, 2019 | | | | |
| | 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 | 12,841,000 | 11,808,000 | 1,033,000 | 0 | 0 |
| 03 Payment to state retirement funds (may be included in line 02 above) | 2,348,000 | 2,228,000 | 120,000 | 0 | 0 |
| 04 Current expenditures **including** salaries | 68,848,000 | 57,513,000 | 11,335,000 | 0 | 0 |
| **Capital outlays** | | | | | |
| 05 Construction | 8,866,000 | 8,641,000 | 225,000 | 0 | 0 |
| 06 Equipment purchases | 599,000 | 599,000 | 0 | 0 | 0 |
| 07 Land purchases | 0 | 0 | 0 | 0 | 0 |
| 08 Interest on debt outstanding, all funds and activities | 374,000 | | | | |

**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, 2018 - June 30, 2019**

**Debt**

| Category | Amount |
|---|---|
| 01 Long-term debt outstanding at beginning of fiscal year | 19,542,000 |
| 02 Long-term debt issued during fiscal year | 1,605,000 |
| 03 Long-term debt retired during fiscal year | 1,751,000 |
| 04 Long-term debt outstanding at end of fiscal year | 19,396,000 |
| 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, 2018 - June 30, 2019**

**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 | 10,572,000 |
| 09 Total cash and security assets held at end of fiscal year in all other funds | 33,739,000 |

**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:**

| | | | |
|---|---|---|---|
| ◯ Keyholder | ◯ SFA Contact | ◯ HR Contact |
| ◯ Finance Contact | ◯ Academic Library Contact | ◉ Other |

Name:
Email:

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

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** | hours | hours | hours | hours |
| **Other offices** | hours | hours | hours | hours |

**Summary**

<p style="text-align:center">**Finance Survey Summary**</p>

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 2019.

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.

### Core Revenues

| Revenue Source | Reported values | Percent of total core revenues | Core revenues per FTE enrollment |
|---|---|---|---|
| Tuition and fees | $22,560,000 | 32% | $5,414 |
| State appropriations | $22,188,000 | 31% | $5,325 |
| Local appropriations | $0 | 0% | $0 |
| Government grants and contracts | $15,081,000 | 21% | $3,619 |
| Private gifts, grants, and contracts | $2,617,000 | 4% | $628 |
| Investment income | $787,000 | 1% | $189 |
| Other core revenues | $8,220,000 | 12% | $1,973 |
| Total core revenues | $71,453,000 | 100% | $17,147 |
| | | | |
| Total revenues | $85,100,000 | | $20,422 |

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 | $28,814,000 | 51% | $6,915 |
| Research | $205,000 | 0% | $49 |
| Public service | $286,000 | 1% | $69 |
| Academic support | $8,912,000 | 16% | $2,139 |
| Institutional support | $10,046,000 | 18% | $2,411 |
| Student services | $15,866,000 | 28% | $3,808 |
| Other core expenses | -$7,403,000 | -13% | -$1,777 |
| Total core expenses | $56,726,000 | 100% | $13,613 |
| | | | |
| Total expenses | $70,697,000 | | $16,966 |

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 | 4,167 |
|---|---|

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.

Edit Report

**Finance**

**Bemidji State University (173124)**

| Source | Description | Severity | Resolved | Options |
|---|---|---|---|---|
| **Screen: Statement of net position (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: | Ok, per audited financial statements. | | | |
| **Screen: Expenses Part 1** | | | | |
| Perform Edits | This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146) | Fatal | Yes | |
| Reason: | Overridden by administrator. This is due to GASB 68. SSR | | | |
| Related Screens: | Expenses Part 1 | | | |
| Screen Entry | The amount reported is outside the expected range of between 74,500 and 223,500 when compared with the prior year value. Please correct your data or explain. (Error #5301) | Explanation | Yes | |
| Reason: | Ok, per audited financial statements. | | | |
| **Screen: Expenses Part 2** | | | | |
| Screen Entry | The amount reported is outside the expected range of between 8,971,500 and 26,914,500 when compared with the prior year value. Please correct your data or explain. (Error #5301) | Explanation | Yes | |
| Reason: | Large decrease from prior year due to GASB 68 pension adjustment. | | | |
| **Screen: Pension and Postemployment Benefits Other than Pension (OPEB)** | | | | |
| Screen Entry | The amount reported is outside the expected range of between 4,699,500 and 9,760,500 when compared with the prior year value. Please correct your data or explain. (Error #5301) | Explanation | Yes | |
| Reason: | Ok, per audited financial statements. | | | |
| Screen Entry | The amount reported is outside the expected range of between 28,971,800 and 60,172,200 when compared with the prior year value. Please correct your data or explain. (Error #5301) | Explanation | Yes | |
| Reason: | Ok, per audited financial statements. | | | |
| Screen Entry | The amount reported is outside the expected range of between 11,688,300 and 24,275,700 when compared with the prior year value. Please correct your data or explain. (Error #5301) | Explanation | Yes | |
| Reason: | Ok, per audited financial statements. | | | |