

## Finance 2025-26

Institution: University of Wisconsin-System Administration (240435)

User ID: 55C0011

### 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**.

## 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.

**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: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="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
- 1** 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
- 1** 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

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).




Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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
<b>Assets</b>			
01	Total <u>current assets</u>	144,844,132	213,564,776
31	Depreciable <u>capital assets</u> , net of depreciation	55,093,084	51,948,961
04	Other noncurrent assets CV=[A05-A31]	13,376,685	13,045,883
05	Total <u>noncurrent assets</u>	68,469,769	64,994,844
06	<b>Total assets</b> CV=(A01+A05)	213,313,901	278,559,620
19	<b>Deferred outflows of resources</b>	29,314,118	35,220,091
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	13,442,328	8,891,958
08	Other current liabilities CV=(A09-A07)	32,565,905	42,303,008
09	Total <u>current liabilities</u>	46,008,233	51,194,966
10	<u>Long-term debt</u>	24,125,890	23,218,244
11	Other noncurrent liabilities CV=(A12-A10)	28,419,180	27,843,461
12	Total <u>noncurrent liabilities</u>	52,545,070	51,061,705
13	<b>Total liabilities</b> CV=(A09+A12)	98,553,303	102,256,671
20	<b>Deferred inflows of resources</b>	20,816,426	25,703,852
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	17,928,719	19,945,669
15	<u>Restricted-expendable</u>	22,802,553	81,261,220
16	<u>Restricted-nonexpendable</u>	836,957	2,083,001
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	81,690,061	82,529,298
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	123,258,290	185,819,188

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2025			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	0	0
22	<u>Infrastructure</u>	135,687	135,687
23	<u>Buildings</u>	15,178,443	15,490,894
32	Equipment, including art and <u>library collections</u>	96,366,728	82,411,139
27	<u>Construction in progress</u>	403,853	106,909
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>112,084,711</b>	<b>98,144,629</b>
28	<u>Accumulated depreciation</u>	60,698,130	53,001,589
33	Intangible assets, net of accumulated amortization	4,110,356	6,912,830
34	Other capital assets	0	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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 <b>AND all of its child institutions</b>	95,892,339	94,775,764
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	158,453,237	106,809,817
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -62,560,898	-12,034,053
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	185,819,188	194,297,341
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	3,555,900
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	123,258,290	185,819,188

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	12,684,673	12,723,846
Grants and contracts - operating			
02	Federal operating grants and contracts	10,352,143	9,527,523
03	State operating grants and contracts	3,100,357	3,986,700
04	Local government/private operating grants and contracts	<b>4,183,145</b>	<b>2,570,738</b>
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	4,183,145	2,570,738
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	3,406,165	3,032,368
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	2,209,105	1,603,680
09	Total operating revenues	35,935,588	33,444,855

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2025			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	44,542,433	56,274,192
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	2,142,277	1,657,032
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,081,042	-1,362,868
17	<u>Investment income</u>	10,178,658	4,751,029
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	59,944,410	61,319,385
27	Total operating and nonoperating revenues CV=[B19+B09]	95,879,998	94,764,240
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	12,341	11,524
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,341	11,524
25	Total all revenues and other additions	95,892,339	94,775,764


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Most recent fiscal year ending before October 2025					
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	<u>Instruction</u>	0	0	0	0
02	<u>Research</u>	91,981	110,048	0	0
03	<u>Public service</u>	12,732,304	12,236,335	3,974,282	3,341,782
05	<u>Academic support</u>	29,097,212	25,361,843	9,518,436	9,203,991
06	<u>Student services</u>	5,100,196	6,430,234	1,573,922	1,587,816
07	<u>Institutional support</u>	57,635,739	60,008,110	33,792,873	32,396,479
10	<u>Scholarships and fellowships expenses,</u> net of discounts and allowances (from Part E-1, line 11)		0		
11	<u>Auxiliary enterprises</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	53,795,805	2,663,247	0	0
19	<b>Total expenses and deductions</b>	158,453,237	106,809,817	48,859,513	46,530,068


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

Most recent fiscal year ending before October 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	48,859,513	46,530,068
19-3	Benefits <input checked="" type="checkbox"/>	24,672,733	14,951,423
19-4	Operation and Maintenance of Plant (as a natural expense)	4,567,149	3,609,667
19-5	Depreciation	24,548,120	24,806,725
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	55,805,722	16,911,934
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	158,453,237	106,809,817
20-1	12-month Student FTE (from E12 survey)		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part M-1 - Pension Information

Most recent fiscal year ending before October 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 1,626,337	-1,061,022
02	Net Pension liability	<input checked="" type="checkbox"/> 4,633,936	3,421,097
03	Deferred inflows related to pension	13,549,061	18,303,243
04	Deferred outflows related to pension	24,305,080	29,472,759

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Most recent fiscal year ending before October 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 594,141	404,554
06	Net OPEB liability	<input checked="" type="checkbox"/> 21,131,824	21,142,732
07	Deferred inflows related to OPEB	7,267,365	7,400,609
08	Deferred outflows related to OPEB	5,009,038	5,747,332

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 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	12,438,662	11,895,104
02	Value of endowment net assets at the end of the fiscal year	12,972,831	12,438,662
03	Change in value of endowment net assets CV=[H02-H01]	534,169	543,558
03a	New gifts and additions	0	0
03b	Endowment net investment return	5,074,620	202,385
03c	Spending distribution for current use	-477,350	-447,351
03d	Other CV=[H03-(H03a+H03b+H03c)]	-4,063,101	788,524

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part N - Financial Health

Most recent fiscal year ending before October 2025			
Line No.	Description <i>(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.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	0	0
02	Operating revenues + nonoperating revenues	0	0
03	Change in net position	0	0
04	Net position	0	0
05	Expendable net assets	0	0
06	Plant-related debt	0	0
07	Total expenses	0	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2025						
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	12,684,673	12,684,673			
02	Sales and services	3,406,165	3,406,165	0		0
03	Federal grants/contracts (excludes Pell Grants)	10,352,143	10,352,143	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	44,554,774	44,554,774	0	0	0
05	State grants and contracts	3,100,357	3,100,357	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	7,264,187				
10	Interest earnings	9,447,515				
11	Dividend earnings	0				
12	Realized capital gains	0				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 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	25,000,887	25,000,887	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,420,456	3,420,456	0	0	0
04	Current expenditures <b>including</b> salaries	77,258,571	77,223,483	35,088	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	69,390	69,390	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


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

Most recent fiscal year ending before October 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Most recent fiscal year ending before October 2025		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="129,607,260"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Other		
Name: <input type="text" value="Rod Dole"/>					
Email: <input type="text" value="rodney.dole@wisconsin.edu"/>					

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	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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@tti.org](mailto:ipedshelp@tti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	12,684,673	13	
State appropriations	44,542,433	46	
Local appropriations	0	0	
Government grants and contracts	15,594,777	16	
Private gifts, grants, and contracts	7,264,187	8	
Investment income	10,178,658	11	
Other core revenues	5,627,611	6	
Total core revenues	95,892,339	100	
<b>Total revenues</b>	95,892,339	N/A	

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	0	0	
Research	91,981	0	
Public service	12,732,304	8	
Academic support	29,097,212	18	
Institutional support	57,635,739	36	
Student services	5,100,196	3	
Other core expenses	53,795,805	34	
Total core expenses	158,453,237	100	
<b>Total expenses</b>	158,453,237	N/A	

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	
<b>FTE enrollment</b>	

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

Source	Description	Severity	Resolved	Options
<b>Screen: Part D - Summary of Changes In Net Position</b>				
Upload File	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	
<b>Screen: Part C-2 - Expenses and Other Deductions by Natural Classification</b>				
Upload File	The amount reported is outside the expected range of between 7,475,712 and 22,427,134 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An increase in group health benefits and pension expense resulted in a greater increase in benefits in the current period.			
<b>Screen: Part M-1 - Pension Information</b>				
Upload File	The amount reported is outside the expected range of between -1,432,379 and -689,664 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Upload File	The amount reported is outside the expected range of between 2,223,714 and 4,618,480 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
<b>Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information</b>				
Upload File	The amount reported is outside the expected range of between 262,961 and 546,147 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance along with changes in rates and assumptions resulted in an increase in OPEB expenses.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is rebuilt each year due to the fluctuation between liability and asset.			