

Finance 2017-18

Institution: University of Washington-Seattle Campus (236948)

User ID: 88G2561

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**.

Parent Child Allocation Factors - Full Children

The **Finance survey** report submitted under this UnitID is a combined report that includes data for all the locations listed below. Because this is a combined report, you must provide allocation factors that indicate how the data should be distributed to accurately reflect the finances for each included institution. Allocation factors are percents. The allocation factors you provide will be used to allocate the reported data on revenues and expenses to create derived variables for each component location for the IPEDS Data Center and Data Feedback Reports. These derived amounts are frequently used and should accurately represent the financial resources at each institution. You may NOT report a 0% allocation for an institution as this would indicate an institution had 0 financial resources for the fiscal year being reported.

Enter allocation factors in the spaces provided; use hundredths of a percent. Percents must add to 100%. You may not leave any cell blank. You will not be able to lock your data if this section is not completed.

UnitID	Name of Institution	City, State	Allocation factor (##.##)	FY 2016 Allocation factor
236948	University of Washington-Seattle Campus	Seattle, WA	<input type="text" value="96.00"/> %	96.00
377555	University of Washington-Bothell Campus	Bothell, WA	<input type="text" value="2.00"/> %	2.00
377564	University of Washington-Tacoma Campus	Tacoma, WA	<input type="text" value="2.00"/> %	2.00
Total:			<input type="text" value="100.00"/> %	

If this list of institutions is not complete, or is incorrect in any way, or if you would like to report data for each component institution instead of submitting a combined report, or if you have any questions or concerns, please call the Help Desk at **1-877-225-2568**.

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

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 checked="" type="radio"/> Auxiliary enterprises
<input 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
Assets			
01	Total <u>current assets</u>	1,426,983,302	1,538,815,650
31	Depreciable <u>capital assets</u> , net of depreciation	4,737,033,936	4,353,141,218
04	Other noncurrent assets CV=[A05-A31]	5,176,002,088	4,614,996,600
05	Total <u>noncurrent assets</u>	9,913,036,024	8,968,137,818
06	Total assets CV=(A01+A05)	11,340,019,326	10,506,953,468
19	<u>Deferred outflows of resources</u>	268,640,895	179,355,623
Liabilities			
07	<u>Long-term debt, current portion</u>	157,802,740	137,036,016
08	Other current liabilities CV=(A09-A07)	1,156,997,519	923,021,810
09	Total <u>current liabilities</u>	1,314,800,259	1,060,057,826
10	<u>Long-term debt</u>	2,512,279,465	2,676,018,778
11	Other noncurrent liabilities CV=(A12-A10)	1,472,319,859	863,927,826
12	Total <u>noncurrent liabilities</u>	3,984,599,324	3,539,946,604
13	Total liabilities CV=(A09+A12)	5,299,399,583	4,600,004,430
20	<u>Deferred inflows of resources</u>	108,154,579	122,416,873
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	2,424,447,024	2,277,608,399
15	<u>Restricted-expendable</u>	1,859,136,288	1,591,440,008
16	<u>Restricted-nonexpendable</u>	1,537,472,512	1,419,310,501
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	380,050,235	675,528,880
18	Net position CV=[(A06+A19)-(A13+A20)]	6,201,106,059	5,963,887,788

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
Capital Assets			
21	<u>Land and land improvements</u>	144,211,358	128,748,026
22	<u>Infrastructure</u>	310,088,233	241,807,937
23	<u>Buildings</u>	6,151,073,487	5,611,673,478
32	Equipment, including art and <u>library collections</u>	1,848,681,543	1,624,203,195
27	<u>Construction in progress</u>	349,699,216	349,584,919
Total for Plant, Property and Equipment CV = (A21+ .. A27)		8,803,753,837	7,956,017,555
28	<u>Accumulated depreciation</u>	4,187,509,627	3,702,676,228
33	Intangible assets, net of accumulated amortization	120,790,326	99,801,915
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 AND all of its child institutions	6,106,921,469	5,024,268,788
02	Total expenses and deductions for this institution AND all of its child institutions	5,743,814,407	5,106,841,473
03	Change in net position during year CV=(D01-D02)	363,107,062	-82,572,685
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	5,963,887,788	6,046,460,473
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-125,888,791	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	6,201,106,059	5,963,887,788

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

Adjustments to beginning net position is due to implementation of GASB 80 and GASB 73.

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)	46,113,751	47,698,689
02	Other federal grants (Do NOT include FDSL amounts)	15,192,033	17,325,591
03	Grants by state government	69,092,145	74,021,114
04	Grants by local government	0	0
05	Institutional grants from restricted resources	137,352,812	131,452,625
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	35,790,300	37,725,054
07	Total revenue that funds scholarships and fellowships	303,541,041	308,223,073
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	159,166,078	144,543,099
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,504,237	8,230,640
10	Total discounts and allowances CV=(E08+E09)	166,670,315	152,773,739
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.	136,870,726	155,449,334

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

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition and fees</u> , after deducting discounts & allowances	941,872,904	948,750,865
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,025,318,457	990,395,545
03	State operating grants and contracts	90,000,581	87,616,475
04	Local government/private operating grants and contracts	243,966,610	216,430,602
	04a Local government operating grants and contracts	3,661,295	2,596,139
	04b Private operating grants and contracts	240,305,315	213,834,463
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	374,122,321	348,850,373
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	1,869,238,054	1,434,695,959
26	<u>Sales and services of educational activities</u>	217,420,997	224,747,260
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	131,547,822	100,842,040
09	Total operating revenues	4,893,487,746	4,352,329,119

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
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	341,970,997	302,096,941
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	46,113,751	47,698,689
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	166,491,433	115,000,429
17	<u>Investment income</u>	443,383,080	44,877,366
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	12,963,216	13,133,497
19	Total nonoperating revenues	1,010,922,477	522,806,922
27	Total operating and nonoperating revenues CV=[B19+B09]	5,904,410,223	4,875,136,041
28	12-month Student FTE from E12	63,326	56,834
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	93,238	85,779

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	64,165,649	39,220,874
21	Capital grants and gifts	52,896,938	21,644,897
22	Additions to permanent endowments	85,448,659	88,266,975
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	1
24	Total other revenues and additions CV=[B25-(B9+B19)]	202,511,246	149,132,747
25	Total all revenues and other additions	6,106,921,469	5,024,268,788

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	1,445,325,556	1,347,789,710	787,205,128	742,990,855
02	Research	868,028,069	862,027,249	361,709,950	350,472,933
03	Public service	44,467,763	44,699,196	18,157,053	18,386,692
05	Academic support	488,015,685	453,789,831	310,586,198	293,395,340
06	Student services	54,680,208	54,059,700	28,774,173	27,904,706
07	Institutional support	271,802,356	306,446,541	130,786,331	125,518,452
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	136,870,726	155,449,334		
11	Auxiliary enterprises	559,977,999	484,762,931	106,516,453	100,317,804
12	Hospital services	1,874,646,045	1,397,816,981	825,936,078	621,713,523
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	Total expenses and deductions	5,743,814,407	5,106,841,473	2,569,671,364	2,280,700,305

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)	2,569,671,364	2,280,700,305
19-3	Benefits	832,903,985	721,750,415
19-4	Operation and Maintenance of Plant (as a natural expense)	206,436,256	238,944,864
19-5	Depreciation	363,029,297	324,602,764
19-6	Interest	77,386,347	72,678,397
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,694,387,158	1,468,164,728
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	5,743,814,407	5,106,841,473
20-1	12-month Student FTE (from E12 survey)	63,326	56,834
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	90,702	89,855

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	130,620,000	75,495,000
02	Net Pension liability	1,422,410,760	805,174,111
03	Deferred inflows related to pension	108,154,579	122,416,873
04	Deferred outflows related to pension	238,183,997	155,890,367

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

Increase of pension activity due to implementation of GASB 73.

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	3,004,445,263	3,148,083,552
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,239,135,093	3,004,445,263

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	1,101,038,982	1,101,038,982			
02 Sales and services	2,468,285,609	217,420,997	381,626,558	1,869,238,054	0
03 Federal grants/contracts (excludes Pell Grants)	1,025,318,457	1,025,318,457	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	348,611,997	341,970,997	0	6,641,000	0
05 State grants and contracts	90,000,581	90,000,581	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	3,661,295	3,661,295	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	424,764,663				
10 Interest earnings	94,027,582				
11 Dividend earnings	0				
12 Realized capital gains	47,518,496				

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	832,903,985	563,952,802	36,351,981	232,599,202	0
03 Payment to state retirement funds (maybe included in line 02 above)	76,963,982	37,291,513	5,530,396	34,142,073	0
04 Current expenditures including salaries	1,557,516,431	605,169,476	352,507,019	599,839,936	0
Capital outlays					
05 Construction	403,663,557	305,419,126	65,116,599	33,127,832	0
06 Equipment purchases	96,274,478	68,267,324	661,329	27,345,825	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	60,694,714				

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	1,633,042,947
02	Long-term debt issued during fiscal year	205,160,000
03	Long-term debt retired during fiscal year	76,965,667
04	Long-term debt outstanding at end of fiscal year	1,761,237,280
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	6,892,933
08	Total cash and security assets held at end of fiscal year in bond funds	54,956,289
09	Total cash and security assets held at end of fiscal year in all other funds	5,061,245,970

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="Financial Reporting"/>				
Email:	<input type="text" value="accountg@uw.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="2.00"/>	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" value="15.00"/> hours	<input type="text"/> hours	<input type="text" value="2.00"/> 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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$941,872,904	24%	\$14,873
State appropriations	\$341,970,997	9%	\$5,400
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,165,094,084	30%	\$18,398
Private gifts, grants, and contracts	\$406,796,748	11%	\$6,424
Investment income	\$443,383,080	11%	\$7,002
Other core revenues	\$564,443,281	15%	\$8,913
Total core revenues	\$3,863,561,094	100%	\$61,011
Total revenues	\$6,106,921,469		\$96,436

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	\$1,445,325,556	44%	\$22,824
Research	\$868,028,069	26%	\$13,707
Public service	\$44,467,763	1%	\$702
Academic support	\$488,015,685	15%	\$7,706
Institutional support	\$271,802,356	8%	\$4,292
Student services	\$54,680,208	2%	\$863
Other core expenses	\$136,870,726	4%	\$2,161
Total core expenses	\$3,309,190,363	100%	\$52,256
Total expenses	\$5,743,814,407		\$90,702

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	63,326

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

University of Washington-Seattle Campus (236948)

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason:	Adjustments to beginning net position is due to implementation of GASB 80 and GASB 73.			
Screen: Scholarships & Fellowships				
Perform Edits	The value of Pell grants reported in Finance component is out of range compared to the Pell grants reported in the Student Financial Aid component. Please correct your data or explain. (Error #5308)	Explanation	Yes	
Reason:	These data are correct. For Financial Aid survey, we report separately for each campus. For the majority of our financial picture, the split of 96/2/2 works, the large research/medical presence on the Seattle Campus and the fact that we serve many needy students at UWB and UWT may make confuse these comparisons.			
Screen: Pension				
Screen Entry	The amount reported is outside the expected range of between 49,071,750 and 101,918,250 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase of pension activity due to implementation of GASB 73.			
Screen Entry	The amount reported is outside the expected range of between 523,363,173 and 1,086,985,049 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase of pension activity due to implementation of GASB 73.			
Screen Entry	The amount reported is outside the expected range of between 101,328,739 and 210,451,995 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase of pension activity due to implementation of GASB 73.			