

## Finance 2017-18

Institution: University of Akron Main Campus (200800)

User ID: 39C0021

### 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
200800	University of Akron Main Campus	Akron, OH	<input type="text" value="95.00"/> %	<b>95.00</b>
200846	University of Akron Wayne College	Orrville, OH	<input type="text" value="5.00"/> %	<b>5.00</b>
		<b>Total:</b>	<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:

- |                                  |   |
|----------------------------------|---|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/>            | 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.**

The CFO kindly notes that General Purpose Financial Statements (GPFS) no longer exist after the issuance GASB 34/35.

**Part A - Statement of Net Position Page 1**

Fiscal Year: July 1, 2016 - June 30, 2017

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	214,599,846	209,460,703
31	Depreciable <u>capital assets</u> , net of depreciation	734,229,131	742,865,129
04	Other noncurrent assets CV=[A05-A31]	87,482,359	87,117,888
05	Total <u>noncurrent assets</u>	821,711,490	829,983,017
06	<b>Total assets</b> CV=(A01+A05)	1,036,311,336	1,039,443,720
19	<u>Deferred outflows of resources</u>	113,515,449	73,820,053
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	21,534,221	19,564,315
08	Other current liabilities CV=(A09-A07)	55,155,458	67,084,888
09	Total <u>current liabilities</u>	76,689,679	86,649,203
10	<u>Long-term debt</u>	440,956,583	480,829,038
11	Other noncurrent liabilities CV=(A12-A10)	454,869,497	382,885,190
12	Total <u>noncurrent liabilities</u>	895,826,080	863,714,228
13	<b>Total liabilities</b> CV=(A09+A12)	972,515,759	950,363,431
20	<u>Deferred inflows of resources</u>	39,021,352	39,505,876
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	310,261,694	311,349,302
15	<u>Restricted-expendable</u>	73,257,274	71,402,705
16	<u>Restricted-nonexpendable</u>	21,797,159	22,185,716
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-267,026,453	-281,543,257
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	138,289,674	123,394,466

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

**Part A - Statement of Net Position Page 2**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	88,723,916	85,539,445
22	Infrastructure	87,655,557	82,773,543
23	Buildings	962,724,278	957,673,482
32	Equipment, including art and library collections	136,316,952	137,704,323
27	Construction in progress	25,201,333	9,102,924
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		1,300,622,036	1,272,793,717
28	Accumulated depreciation	566,392,905	529,928,588
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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

**Part D - Summary of Changes In Net Position**

Fiscal Year: July 1, 2016 - June 30, 2017

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	453,737,948	463,873,306
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	438,842,740	450,537,725
03	Change in net position during year CV=(D01-D02)	14,895,208	13,335,581
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	123,394,466	110,058,885
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	138,289,674	123,394,466

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

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2016 - June 30, 2017

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	25,865,384	28,883,394
02	Other federal grants (Do NOT include FDSL amounts)	1,221,902	970,283
03	Grants by state government	9,837	123,893
04	Grants by local government	1	0
05	Institutional grants from restricted resources	5,029,369	4,447,922
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	34,345,675	30,397,580
07	Total revenue that funds scholarships and fellowships	66,472,168	64,823,072
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	35,818,643	37,481,771
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,961,565	5,040,409
10	Total discounts and allowances CV=(E08+E09)	40,780,208	42,522,180
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.	25,691,960	22,300,892

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
<b>Operating Revenues</b>			
01	<u>Tuition and fees</u> , after deducting discounts & allowances	192,573,526	204,454,607
	Grants and contracts - operating		
02	Federal operating grants and contracts	15,335,668	25,603,683
03	State operating grants and contracts	5,398,101	6,943,858
04	Local government/private operating grants and contracts	10,944,233	10,058,696
04a	Local government operating grants and contracts	526,268	547,435
04b	Private operating grants and contracts	10,417,965	9,511,261
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	34,653,947	37,210,975
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	6,300,828	6,416,543
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	1,284,084	813,973
09	Total operating revenues	266,490,387	291,502,335

**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	111,222,922	109,183,622
12	<u>Local appropriations, education district taxes, and similar support</u>		0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	25,877,719	28,883,394
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	19,219,238	21,471,088
17	<u>Investment income</u>	13,964,811	293,479
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	575,892	0
19	Total nonoperating revenues	170,860,582	159,831,583
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	437,350,969	451,333,918
28	<b>12-month Student FTE from E12</b>	19,841	21,428
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	22,043	21,063

**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	15,913,404	11,738,845
21	Capital grants and gifts	203,226	696,809
22	Additions to permanent endowments	270,349	103,734
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	16,386,979	12,539,388
25	Total all revenues and other additions	453,737,948	463,873,306

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	206,784,027	197,037,134	103,747,574	100,721,464
02	Research	35,345,274	39,298,312	15,706,512	17,374,405
03	Public service	8,319,507	8,925,976	3,136,020	3,050,574
05	Academic support	43,045,128	43,975,761	19,192,108	20,753,849
06	Student services	18,340,416	15,454,306	6,879,944	6,588,645
07	Institutional support	44,243,742	63,511,826	23,705,895	27,011,719
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	25,691,960	22,300,892		
11	Auxiliary enterprises	57,072,686	59,210,423	13,444,203	14,606,951
12	Hospital services		0		0
13	Independent operations		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	823,095	0	0
19	<b>Total expenses and deductions</b>	<b>438,842,740</b>	<b>450,537,725</b>	<b>185,812,256</b>	<b>190,107,607</b>

**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)	185,812,256	190,107,607
19-3	Benefits	80,075,613	81,524,000
19-4	Operation and Maintenance of Plant (as a natural expense)	8,678,976	8,526,433
19-5	Depreciation	44,978,880	43,835,457
19-6	Interest	19,562,144	18,663,178
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	99,734,871	107,881,050
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	438,842,740	450,537,725
20-1	12-month Student FTE (from E12 survey)	19,841	21,428
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,118	21,026

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	4,625,748	-3,926,496
02	Net Pension liability	418,495,409	370,890,391
03	Deferred inflows related to pension	33,922,861	34,786,146
04	Deferred outflows related to pension	77,008,856	34,906,287

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

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	223,184,707	233,223,521
02	Value of <u>endowment assets</u> at the end of the fiscal year	237,132,638	223,184,707

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	228,392,169	228,392,169			
02 Sales and services	45,916,340	6,300,828	39,615,512	0	
03 Federal grants/contracts (excludes Pell Grants)	15,335,668	15,267,653	68,015		
Revenue from the state government:					
04 State appropriations, current & capital	111,222,922	111,222,922			
05 State grants and contracts	5,398,101	5,398,101			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	526,268	526,268			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	10,417,965				
10 Interest earnings	4,547,485				
11 Dividend earnings					
12 Realized capital gains	724,333				

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	80,075,613	74,462,769	5,612,844		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures including salaries	91,409,884	56,632,010	34,777,874		
<b>Capital outlays</b>					
05 Construction	26,031,219	25,740,194	291,025		
06 Equipment purchases	5,051,989	4,823,239	228,750		
07 Land purchases	5,207,675	5,207,675			
08 Interest on debt outstanding, all funds and activities	19,562,144				

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	472,464,712
02	Long-term debt issued during fiscal year	4,981,714
03	Long-term debt retired during fiscal year	17,198,356
04	Long-term debt outstanding at end of fiscal year	460,248,070
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

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

In prior years, deferred refunding was included as a reduction of long-term debt. For the current year, deferred refunding was excluded from the beginning balance to more accurately reflect long-term debt as presented within the footnotes of the financial statements.

**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	72
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	261,872,282

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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other
Name:	<input type="text" value="Vickie Sayre"/>				
Email:	<input type="text" value="sayre1@zips.uakron.edu"/>				

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

<input type="text" value="3.00"/>	Number of Staff (including yourself)
-----------------------------------	--------------------------------------

**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="4.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="6.00"/> hours	<input type="text" value="3.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2017.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$192,573,526	46%	\$9,706
State appropriations	\$111,222,922	27%	\$5,606
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$47,137,756	11%	\$2,376
Private gifts, grants, and contracts	\$29,637,203	7%	\$1,494
Investment income	\$13,964,811	3%	\$704
Other core revenues	\$24,547,783	6%	\$1,237
<b>Total core revenues</b>	<b>\$419,084,001</b>	<b>100%</b>	<b>\$21,122</b>
<b>Total revenues</b>	<b>\$453,737,948</b>		<b>\$22,869</b>

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$206,784,027	54%	\$10,422
Research	\$35,345,274	9%	\$1,781
Public service	\$8,319,507	2%	\$419
Academic support	\$43,045,128	11%	\$2,170
Institutional support	\$44,243,742	12%	\$2,230
Student services	\$18,340,416	5%	\$924
Other core expenses	\$25,691,960	7%	\$1,295
<b>Total core expenses</b>	<b>\$381,770,054</b>	<b>100%</b>	<b>\$19,241</b>
<b>Total expenses</b>	<b>\$438,842,740</b>		<b>\$22,118</b>

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	19,841

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 Akron Main Campus (200800)**

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	Negative net position due to GASB 68 Pension entries of \$-376,483,907			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between -5,300,769 and -2,552,222 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Prior year pension calculations resulted in a credit to expense. This year pension calculations resulted in a debit to expense based on information provided by state pension plans.			
Screen Entry	The amount reported is outside the expected range of between 22,689,087 and 47,123,487 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Deferred outflow of resources for pensions increased significantly based on information provided by state pension plans.			