IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: 29C0011

Finance 2023-24 2022-23 Data

Institution: University of Missouri-System Office (178439) User ID: 29C0011

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 in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

Resources:

- To download the survey materials for this component: Survey Materials
- To access your prior year data submission for this component: Reported Data

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: University of Missouri-System Office (178439) User ID: 29C0011

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.

Institution: University of Missouri-System Office (178439) User ID: 29C0011

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2023.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2022
And ending: month/year (MMYYYY)	Month:	6	Year:	2023

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- (●) Unqualified
- ( ) Qualified (Explain in box below)
- ( ) Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- (●) Business-type activities
- ( ) Governmental Activities
- ( ) Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

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

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

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

b) Does your institution have intercollegiate athletics revenue?

- ( ) No
- ( ) Yes - select category(s) where these revenues are included [check all that apply]
  - [ ] Sales and services of educational activities
  - [ ] Sales and services of auxiliary enterprises
  - [ ] Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- ( ) No
- (●) Yes - (report endowment assets)

6. Pension

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

- ( ) No
- (●) Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ○ No
- ◉ Yes

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023

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	1,622,704,653	1,639,172,218
31	Depreciable capital assets, net of depreciation	18,998,171	16,273,527
04	Other noncurrent assets **CV**=[A05-A31]	**2,417,344,247**	2,489,552,062
05	Total noncurrent assets	2,436,342,418	2,505,825,589
06	**Total assets** **CV=(A01+A05)**	**4,059,047,071**	4,144,997,807
19	**Deferred outflows of resources**	18,899,838	22,479,040
	Liabilities		
07	Long-term debt, current portion	178,678,778	908,342
08	Other current liabilities CV=(A09-A07)	**2,760,968,634**	2,845,100,431
09	Total current liabilities	2,939,647,412	2,846,008,773
10	Long-term debt	41,272,595	283,661,077
11	Other noncurrent liabilities CV=(A12-A10)	**102,436,807**	111,490,260
12	Total noncurrent liabilities	143,709,402	395,151,337
13	**Total liabilities** **CV=(A09+A12)**	**3,083,356,814**	3,241,160,110
20	**Deferred inflows of resources**	4,056,851	6,943,380
	Net Position		
14	Invested in capital assets, net of related debt	12,521,090	13,748,571
15	Restricted-expendable	11,727,227	11,734,140
16	Restricted-nonexpendable	80,214,092	76,708,990
17	Unrestricted CV=[A18-(A14+A15+A16)]	**886,070,835**	817,181,656
18	**Net position** **CV=[(A06+A19)-(A13+A20)]**	**990,533,244**	919,373,357

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	3,840,895	3,840,895
22	Infrastructure	1,360,135	1,360,135
23	Buildings	21,493,515	21,493,515
32	Equipment, including art and library collections	76,729,784	78,342,006
27	Construction in progress	0	0
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**103,424,329**	105,036,551
28	Accumulated depreciation	97,467,566	102,073,107
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	6,361,276	12,172,087

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023

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**	163,631,525	124,589,081
02	Total expenses and deductions for this institution **AND all of its child institutions**	92,522,215	315,222,313
03	Change in net position during year **CV**=(D01-D02)	**71,109,310**	-190,633,232
04	Net position beginning of year for this institution **AND all of its child institutions**	919,373,357	1,108,873,025
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**50,577**	1,133,564
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	990,533,244	919,373,357

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts and allowances	0	0
	Grants and contracts - operating		
02	Federal operating grants and contracts	40,790	0
03	State operating grants and contracts	1,115,138	697,339
04	Local government/private operating grants and contracts	**349,787**	250,083
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	349,787	250,083
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,754,719	21,833,941
26	Sales and services of educational activities	1,279,518	1,139,647
08	Other sources - operating **(CV)** **CV**=[B09-(B01+ ....+B26)]	58,265,808	34,821,811
09	Total operating revenues	62,805,760	58,742,821

Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	9,808,744	10,163,781
11	State appropriations	9,466,812	9,466,824
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	127,600	144,600
17	Investment income	76,214,633	0
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	5,200,206	41,976,282
19	Total nonoperating revenues	100,817,995	61,751,487
27	Total operating and nonoperating revenues **CV**=[B19+B09]	163,623,755	120,494,308
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]		

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	7,770	151,972
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	3,942,801
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	7,770	4,094,773
25	Total all revenues and other additions	163,631,525	124,589,081

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	11,792,310	11,924,333	7,142,563	7,568,469
02	Research	367,148	212,887	36,587	3,349
03	Public service	998,593	1,967,840	47,422	457,896
05	Academic support	82,786	109,005	60,817	87,060
06	Student services	2,990,759	1,869,363	1,405,828	1,156,225
07	Institutional support	50,167,556	53,361,641	27,201,150	26,403,156
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	0	0		
11	Auxiliary enterprises	20,648,384	25,000,122	5,860,720	5,463,798
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C11)]	5,474,679	220,777,122	0	0
19	**Total expenses and deductions**	92,522,215	315,222,313	41,755,087	41,139,953

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	41,755,087	41,139,953
19-3	Benefits	16,346,303	14,292,932
19-4	Operation and Maintenance of Plant (as a natural expense)	6,813,220	7,250,513
19-5	Depreciation	6,188,721	0
19-6	Interest	5,180,985	6,764,443
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	16,237,899	245,774,472
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	92,522,215	315,222,313
20-1	12-month Student FTE (from E12 survey)		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	5,031,243	2,692,506
02	Net Pension liability	36,769,642	30,183,609
03	Deferred inflows related to pension	-298,804	653,496
04	Deferred outflows related to pension	9,753,585	9,151,095

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-2,768,384	-2,153,038
06	Net OPEB liability	3,272,737	3,637,829
07	Deferred inflows related to OPEB	☑ 3,612,653	5,631,811
08	Deferred outflows related to OPEB	☑ 755,730	371,596

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023

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		244,084,412	291,400,273
02	Value of endowment net assets at the end of the fiscal year		248,279,456	244,084,412
03	Change in value of endowment net assets **CV**=[H02-H01]		4,195,044	-47,315,861
	03a	New gifts and additions	9,357	146,299
	03b	Endowment net investment return	15,248,917	-37,235,874
	03c	Spending distribution for current use	-11,226,394	-2,953,163
	03d	Other **CV**=[H03-(H03a+H03b+H03c)]	163,164	-7,273,123

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description *(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)*	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	☑ 70,223,967	18,163,020
02	Operating revenues + nonoperating revenues	37,798,878	37,699,116
03	Change in net position	62,542,039	-199,870,152
04	Net position	919,423,934	1,110,576,464
05	Expendable net assets	997,465,323	819,709,283
06	Plant-related debt	219,951,373	284,569,419
07	Total expenses	☑ 147,656,182	315,252,723

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

	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	0	0			
02	Sales and services	**3,034,237**	1,279,518	1,754,719		0
03	Federal grants/contracts (excludes Pell Grants)	40,790	40,790	0	0	0
	Revenue from the state government:					
04	State appropriations, current & capital	9,466,812	9,466,812	0	0	0
05	State grants and contracts	1,115,138	1,115,138	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	485,157				
10	Interest earnings	19,988,589				
11	Dividend earnings	0				
12	Realized capital gains	-110,627,525				

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

	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	16,346,303	14,272,244	2,074,059	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures **including** salaries	24,142,448	6,563,885	17,578,563	0	0
	Capital outlays					
05	Construction	0	0	0	0	0
06	Equipment purchases	209,853	209,853	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	5,180,985				

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Debt

	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	283,789,972
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	70,315,679
04	Long-term debt outstanding at end of fiscal year	213,474,293
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Assets

	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	1,233,105,395

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Institution: University of Missouri-System Office (178439) User ID: 29C0011

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

◉	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	Other

Name: Randy Sade

Email: SadeR@umsystem.edu

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

3.00 Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	1.00 hours	0.00 hours	2.50 hours	3.00 hours
Other offices	12.00 hours	0.00 hours	5.00 hours	4.00 hours

Institution: University of Missouri-System Office (178439) User ID: 29C0011

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 and sent to your institution's CEO at the end of 2024.

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

Core Revenues

Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	0	0	
State appropriations	9,466,812	6	
Local appropriations	0	0	
Government grants and contracts	1,155,928	1	
Private gifts, grants, and contracts	477,387	0	
Investment income	76,214,633	47	
Other core revenues	74,562,046	46	
Total core revenues	161,876,806	100	
Total revenues	163,631,525	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	11,792,310	16	
Research	367,148	1	
Public service	998,593	1	
Academic support	82,786	0	
Institutional support	50,167,556	70	
Student services	2,990,759	4	
Other core expenses	5,474,679	8	
Total core expenses	71,873,831	100	
Total expenses	92,522,215	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	
FTE enrollment		

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-System Office (178439) User ID: 29C0011

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The amount reported is outside the expected range of between 157,611,157 and 472,833,469 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large decrease in Total expenses and deductions is due to large software contracts were added in FY23.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 106,444 and 319,330 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total Research is due to increased grant spending related to the development Student Equity and Access analytics and visualizations using the Ed-Fi data standard.			
Perform Edits	The total amount of expenses reported for instruction in Part C (line 01) is expected to be zero or left blank. Please correct your data or explain. (Error #5245)	Explanation	Yes	
Reason	For Instruction there is a dollar amount shown since the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting cost remaining at the central unit in FY23.			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 934,682 and 2,804,044 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total Students Services is due to large software contracts added in FY23.			
Screen Entry	The amount reported is outside the expected range of between 157,611,157 and 472,833,469 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large decrease in Total expenses is due to the University experienced investment losses of $200M investment loss(negative revenue moved to expense) in FY22 where in FY23, the University had investment gains.			
Screen Entry	The total amount of expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5249)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Screen Entry	The amount of salaries and wages expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5250)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Screen Entry	The amount of salaries and wages expenses reported for instruction in Part C (line 01) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5246)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,750,129 and 3,634,883 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to increase in net difference between projected and actual earnings on pension plan investments from increased investment returns in FY23 compared to loss in FY22.			
Screen Entry	The amount reported is outside the expected range of between 424,773 and 882,219 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to decrease in net difference between projected and actual earnings on pension plan investments from increased investment returns in FY23 compared to loss in FY22.			
Screen Entry	This amount is expected to be greater than or equal to zero. Please correct your data or explain. (Error #5821)	Explanation	Yes	
Reason	IPEDS required Pension experience to be spread to the Universities, these were spread based on percentage of payroll and are now rolled forward each year. Because the change in deferred inflow was greater than the spread balance for UM System, the deferred inflows is reported as negative. The overall change in deferred inflows increase is due to increase in investment returns.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 3,660,678 and 7,602,944 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The deferred inflows decrease was due to the recognition of changes in the Medicare advantage plans and other assumptions.			
Screen Entry	The amount reported is outside the expected range of between 241,538 and 501,654 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The deferred outflows increase was due to the recognition of changes in the Medicare advantage plans and other assumptions.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 9,081,510 and 27,244,530 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University experienced investment losses of $200M investment loss(negative revenue moved to expense) in FY22 where in FY23, the University had investment gains.			
Screen Entry	The amount reported is outside the expected range of between 157,626,362 and 472,879,084 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University experienced investment losses of $200M investment loss(negative revenue moved to expense) in FY22 where in FY23, the University had investment gains.			