

Finance 2017-18

Institution: West Virginia University (238032)

User ID: 88G4407

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
238032	West Virginia University	Morgantown, WV	<input type="text" value="97.00"/> %	97.00
237701	Potomac State College of West Virginia University	Keyser, WV	<input type="text" value="1.00"/> %	1.00
237950	West Virginia University Institute of Technology	Beckley, WV	<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:

- | | |
|----------------------------------|---|
| <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.

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>	247,781,887	259,738,218
31	Depreciable <u>capital assets</u> , net of depreciation	1,612,600,439	1,471,360,830
04	Other noncurrent assets CV=[A05-A31]	345,212,025	461,757,271
05	Total <u>noncurrent assets</u>	1,957,812,464	1,933,118,101
06	Total assets CV=(A01+A05)	2,205,594,351	2,192,856,319
19	<u>Deferred outflows of resources</u>	16,375,167	14,645,032
Liabilities			
07	<u>Long-term debt, current portion</u>	24,572,299	41,072,542
08	Other current liabilities CV=(A09-A07)	158,104,910	170,866,656
09	Total <u>current liabilities</u>	182,677,209	211,939,198
10	<u>Long-term debt</u>	737,908,243	710,131,673
11	Other noncurrent liabilities CV=(A12-A10)	258,595,702	249,976,541
12	Total <u>noncurrent liabilities</u>	996,503,945	960,108,214
13	Total liabilities CV=(A09+A12)	1,179,181,154	1,172,047,412
20	<u>Deferred inflows of resources</u>	39,786,302	40,834,682
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,091,814,688	1,085,220,362
15	<u>Restricted-expendable</u>	8,333,672	7,742,108
16	<u>Restricted-nonexpendable</u>	17,802,771	16,835,391
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-114,949,069	-115,178,604
18	Net position CV=[(A06+A19)-(A13+A20)]	1,003,002,062	994,619,257

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	Land and land improvements	142,316,546	135,796,289
22	Infrastructure	314,839,036	303,938,000
23	Buildings	1,838,132,260	1,669,643,694
32	Equipment, including art and library collections	378,938,264	362,887,293
27	Construction in progress	125,298,614	204,643,192
Total for Plant, Property and Equipment CV = (A21+ .. A27)		2,799,524,720	2,676,908,468
28	Accumulated depreciation	1,044,721,152	990,172,919
33	Intangible assets, net of accumulated amortization	5,142,041	11,498,699
34	Other capital assets	63,545,315	61,881,989

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	1,103,990,004	1,185,454,450
02	Total expenses and deductions for this institution AND all of its child institutions	1,095,607,199	1,082,313,814
03	Change in net position during year CV=(D01-D02)	8,382,805	103,140,636
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	994,619,257	891,478,621
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 AND all of its child institutions (from A18)	1,003,002,062	994,619,257

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)	29,939,808	29,890,250
02	Other federal grants (Do NOT include FDSL amounts)	2,156,395	1,981,672
03	Grants by state government	814,635	787,023
04	Grants by local government	400	400
05	Institutional grants from restricted resources	38,531,423	32,132,041
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	52,910,330	54,328,275
07	Total revenue that funds scholarships and fellowships	124,352,991	119,119,661
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	72,830,852	64,525,561
09	Discounts and allowances applied to sales and services of auxiliary enterprises	12,844,014	12,021,810
10	Total discounts and allowances CV=(E08+E09)	85,674,866	76,547,371
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.	38,678,125	42,572,290

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, after deducting discounts & allowances</u>	395,428,841	385,121,003
	Grants and contracts - operating		
02	Federal operating grants and contracts	80,003,533	85,696,849
03	State operating grants and contracts	38,752,033	38,650,069
04	Local government/private operating grants and contracts	74,097,396	59,028,804
	04a Local government operating grants and contracts	1,583,382	1,482,630
	04b Private operating grants and contracts	72,514,014	57,546,174
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	157,958,435	154,606,805
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	21,698,567	18,701,106
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	15,279,620	10,706,150
09	Total operating revenues	783,218,425	752,510,786

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>	181,610,645	181,592,000
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	29,939,808	29,890,250
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	50,702,802	51,527,812
17	<u>Investment income</u>	12,783,019	2,049,532
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,474,920	4,255,518
19	Total nonoperating revenues	278,511,194	269,315,112
27	Total operating and nonoperating revenues CV=[B19+B09]	1,061,729,619	1,021,825,898
28	12-month Student FTE from E12	31,188	30,704
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	34,043	33,280

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	0	0
21	Capital grants and gifts	42,260,384	163,272,000
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1	356,552
24	Total other revenues and additions CV=[B25-(B9+B19)]	42,260,385	163,628,552
25	Total all revenues and other additions	1,103,990,004	1,185,454,450

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

Additions to permanent endowments is zero due to the fact that most of WVU's endowments are held by the WVU Foundation, Inc.

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	320,731,575	310,374,472	222,255,083	215,079,287
02	Research	133,371,464	130,101,370	66,384,840	62,241,436
03	Public service	59,852,382	58,264,369	35,961,242	35,042,735
05	Academic support	45,335,849	46,764,703	26,443,583	26,477,913
06	Student services	42,471,523	44,198,070	22,601,276	21,601,415
07	Institutional support	131,472,876	124,954,433	64,605,414	60,188,508
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	38,678,125	42,572,290		
11	Auxiliary enterprises	127,502,619	126,310,931	49,020,678	46,614,121
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	196,190,786	198,773,176	22,962,482	23,614,667
19	Total expenses and deductions	1,095,607,199	1,082,313,814	510,234,598	490,860,082

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)	510,234,598	490,860,082
19-3	Benefits	158,088,061	149,793,883
19-4	Operation and Maintenance of Plant (as a natural expense)	79,092,945	84,770,858
19-5	Depreciation	80,354,152	82,523,068
19-6	Interest	23,034,542	22,056,479
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	244,802,901	252,309,444
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,095,607,199	1,082,313,814
20-1	12-month Student FTE (from E12 survey)	31,188	30,704
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	35,129	35,250

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	3,016,478	1,993,742
02	Net Pension liability	12,692,161	10,379,059
03	Deferred inflows related to pension	1,505,532	2,430,675
04	Deferred outflows related to pension	3,040,531	1,197,423

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	578,710,723	587,790,715
02	Value of <u>endowment assets</u> at the end of the fiscal year	574,145,649	578,710,723

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	468,259,693	468,259,693			
02 Sales and services	192,501,016	19,847,599	170,802,449	0	1,850,968
03 Federal grants/contracts (excludes Pell Grants)	80,003,533	71,749,731	0	0	8,253,802
Revenue from the state government:					
04 State appropriations, current & capital	181,610,645	181,610,645	0	0	0
05 State grants and contracts	38,752,033	35,142,768	0	0	3,609,265
Revenue from local governments:					
06 Local appropriation, current & capital	1,229,221	0	0	0	1,229,221
07 Local government grants/contracts	354,161	354,161	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	123,216,816				
10 Interest earnings	1,206,600				
11 Dividend earnings	1,690,353				
12 Realized capital gains	3,098,768				

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	158,088,061	146,787,839	10,117,126	0	1,183,096
03 Payment to state retirement funds (maybe included in line 02 above)	1,072,540	1,072,540	0	0	0
04 Current expenditures including salaries	315,655,503	192,020,622	116,979,697	0	6,655,184
Capital outlays					
05 Construction	102,799,520	41,892,255	54,226,163	0	6,681,102
06 Equipment purchases	20,903,758	18,738,264	1,160,428	0	1,005,066
07 Land purchases	1,480,557	1,280,644	0	0	199,913
08 Interest on debt outstanding, all funds and activities	23,034,542				

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

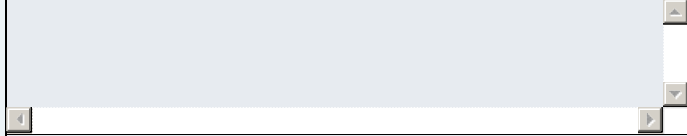
Part L - Debt and Assets for Census Bureau, page 1

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

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	714,588,078
02 Long-term debt issued during fiscal year	46,681,479
03 Long-term debt retired during fiscal year	32,710,471
04 Long-term debt outstanding at end of fiscal year	728,559,086
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	145,875
08	Total cash and security assets held at end of fiscal year in bond funds	37,331,600
09	Total cash and security assets held at end of fiscal year in all other funds	96,255,469

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="Anna Robinson"/>				
Email:	<input type="text" value="anna.robinson@mail.wvu.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="3.00"/>	hours	<input type="text" value="14.00"/>	hours	<input type="text" value="1.50"/>	hours	<input type="text" value="0.50"/>	hours
Other offices	<input type="text" value="4.00"/>	hours	<input type="text" value="0.00"/>	hours	<input type="text" value="0.00"/>	hours	<input type="text" value="0.00"/>	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	\$395,428,841	42%	\$12,679
State appropriations	\$181,610,645	19%	\$5,823
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$150,278,756	16%	\$4,818
Private gifts, grants, and contracts	\$123,216,816	13%	\$3,951
Investment income	\$12,783,019	1%	\$410
Other core revenues	\$82,713,492	9%	\$2,652
Total core revenues	\$946,031,569	100%	\$30,333
Total revenues	\$1,103,990,004		\$35,398

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	\$320,731,575	33%	\$10,284
Research	\$133,371,464	14%	\$4,276
Public service	\$59,852,382	6%	\$1,919
Academic support	\$45,335,849	5%	\$1,454
Institutional support	\$131,472,876	14%	\$4,215
Student services	\$42,471,523	4%	\$1,362
Other core expenses	\$234,868,911	24%	\$7,531
Total core expenses	\$968,104,580	100%	\$31,041
Total expenses	\$1,095,607,199		\$35,129

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	31,188

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

West Virginia University (238032)

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	The unrestricted net assets balance is negative primarily due to the accrual of post employment retirement benefits.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
Screen: Pension				
Screen Entry	The amount reported is outside the expected range of between 1,295,933 and 2,691,551 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Pension expense increased due to an increase in the total employer pension expense excluding that attributable to employer paid member contributions and an increase in the special funding situation payment for the Teachers Retirement System based on allocation schedules provided by the WV Consolidated Public Retirement Board.			
Screen Entry	The amount reported is outside the expected range of between 1,579,939 and 3,281,411 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Deferred inflows related to pension decreased primarily due to change in proportion and difference between employer contributions and proportionate share of contributions and change in net difference between projected and actual investment earnings for the Teachers Retirement System based on allocation schedules provided by the WV Consolidated Public Retirement Board.			
Screen Entry	The amount reported is outside the expected range of between 778,325 and 1,616,521 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Deferred outflows related to pension increased primarily due to change in net difference between projected and actual investment earnings and changes in assumptions for the Teachers Retirement System based on allocation schedules provided by the WV Consolidated Public Retirement Board.			