

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 a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a [crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

#### 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**.

**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 2017 Allocation factor
238032	West Virginia University	Morgantown, WV	96.00 %	<b>97.00</b>
237701	Potomac State College of West Virginia University	Keyser, WV	1.00 %	<b>1.00</b>
237950	West Virginia University Institute of Technology	Beckley, WV	3.00 %	<b>2.00</b>
<b>Total:</b>			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

### 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 Using GASB Standards

### 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, 2018.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2017

And ending: month/year (MMYYYY)


Month: 6

Year: 2018

#### 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

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

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 pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

No

 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, 2017 - June 30, 2018

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 current assets	278,945,424	247,781,887
31	Depreciable capital assets, net of depreciation	1,669,178,344	1,612,600,439
04	Other noncurrent assets CV=[A05-A31]	290,257,925	345,212,025
05	Total noncurrent assets	1,959,436,269	1,957,812,464
06	<b>Total assets</b> CV=(A01+A05)	2,238,381,693	2,205,594,351
19	<b>Deferred outflows of resources</b>	28,046,785	16,375,167
	<b>Liabilities</b>		
07	Long-term debt, current portion	26,154,812	24,572,299
08	Other current liabilities CV=(A09-A07)	166,635,025	158,104,910
09	Total current liabilities	192,789,837	182,677,209
10	Long-term debt	727,130,864	737,908,243
11	Other noncurrent liabilities CV=(A12-A10)	219,472,352	258,595,702
12	Total noncurrent liabilities	946,603,216	996,503,945
13	<b>Total liabilities</b> CV=(A09+A12)	1,139,393,053	1,179,181,154
20	<b>Deferred inflows of resources</b>	67,480,806	39,786,302
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	1,105,345,916	1,091,814,688
15	Restricted-expendable	10,951,516	8,333,672
16	Restricted-nonexpendable	17,953,908	17,802,771
17	Unrestricted CV=[A18-(A14+A15+A16)]	-74,696,721	-114,949,069
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	1,059,554,619	1,003,002,062

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, 2017 - June 30, 2018

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	147,085,087	142,316,546
22	Infrastructure	317,704,836	314,839,036
23	Buildings	1,935,247,724	1,838,132,260
32	Equipment, including art and library collections	388,659,454	378,938,264
27	Construction in progress	73,819,345	125,298,614
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	2,862,516,446	2,799,524,720
28	Accumulated depreciation	1,105,811,945	1,044,721,152
33	Intangible assets, net of accumulated amortization	7,860,694	5,142,041
34	Other capital assets	65,776,237	63,545,315

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, 2017 - June 30, 2018

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>	1,127,074,208	1,103,990,004
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	1,085,974,790	1,095,607,199
03	Change in net position during year CV=(D01-D02)	41,099,418	8,382,805
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	1,003,002,062	994,619,257
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	15,453,139	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,059,554,619	1,003,002,062

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.
- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.  
 \*\*\*Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.\*\*\*

(2) Institution's adjustment to beg. net position includes net OPEB liability/asset. Enter amount only.

15,453,135

### Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2017 - June 30, 2018

**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)	30,737,363	29,939,808
02	Other federal grants (Do NOT include FDSL amounts)	2,577,545	2,156,395
03	Grants by state government	573,867	814,635
04	Grants by local government	0	400
05	Institutional grants from restricted resources	67,295,651	38,531,423
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	31,481,445	52,910,330
07	Total revenue that funds scholarships and fellowships	132,665,871	124,352,991
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	80,628,813	72,830,852
09	Discounts and allowances applied to sales and services of auxiliary enterprises	13,379,549	12,844,014
10	Total discounts and allowances CV=(E08+E09)	94,008,362	85,674,866
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.	38,657,509	38,678,125

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, 2017 - June 30, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	411,795,824	395,428,841
	Grants and contracts - operating		
02	Federal operating grants and contracts	85,682,923	80,003,533
03	State operating grants and contracts	39,007,962	38,752,033
04	Local government/private operating grants and contracts	86,601,209	74,097,396
	04a Local government operating grants and contracts	1,351,234	1,583,382
	04b Private operating grants and contracts	85,249,975	72,514,014
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	152,679,238	157,958,435
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	22,769,542	21,698,567
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	9,590,835	15,279,620
09	Total operating revenues	808,127,533	783,218,425

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

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	175,173,305	181,610,645
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	30,737,363	29,939,808
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	62,831,699	50,702,802
17	Investment income	10,116,472	12,783,019
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	12,444,973	3,474,920
19	Total nonoperating revenues	291,303,812	278,511,194
27	Total operating and nonoperating revenues CV=[B19+B09]	1,099,431,345	1,061,729,619
28	<b>12-month Student FTE from E12</b>	31,111	31,188
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	35,339	34,043

**Part B - Revenues by Source (3)**

Fiscal Year: July 1, 2017 - June 30, 2018

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	26,746,403	42,260,384
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	896,460	1
24	Total other revenues and additions CV=[B25-(B9+B19)]	27,642,863	42,260,385
25	Total all revenues and other additions	1,127,074,208	1,103,990,004

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

Most of WVU's endowments are held by the WVU Foundation, Inc.

### Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2017 - June 30, 2018

**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	329,583,841	<b>320,731,575</b>	229,965,722	<b>222,255,083</b>
02	Research	131,179,960	<b>133,371,464</b>	64,323,222	<b>66,384,840</b>
03	Public service	59,990,093	<b>59,852,382</b>	35,673,786	<b>35,961,242</b>
05	Academic support	44,090,905	<b>45,335,849</b>	25,935,299	<b>26,443,583</b>
06	Student services	40,370,275	<b>42,471,523</b>	20,755,220	<b>22,601,276</b>
07	Institutional support	130,594,472	<b>131,472,876</b>	66,068,586	<b>64,605,414</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	38,657,509	<b>38,678,125</b>		
11	Auxiliary enterprises	128,044,267	<b>127,502,619</b>	49,852,483	<b>49,020,678</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	183,463,468	<b>196,190,786</b>	20,918,448	<b>22,962,482</b>
19	<b>Total expenses and deductions</b>	1,085,974,790	<b>1,095,607,199</b>	513,492,766	<b>510,234,598</b>

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	513,492,766	510,234,598
19-3	Benefits	154,552,332	158,088,061
19-4	Operation and Maintenance of Plant (as a natural expense)	69,241,351	79,092,945
19-5	Depreciation	78,140,255	80,354,152
19-6	Interest	25,592,713	23,034,542
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	244,955,373	244,802,901
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	1,085,974,790	1,095,607,199
20-1	12-month Student FTE (from E12 survey)	31,111	31,188
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	34,906	35,129

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

**Part M - Pension Information**

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	2,257,257	<b>3,016,478</b>
02	Net Pension liability	9,178,513	<b>12,692,161</b>
03	Deferred inflows related to pension	⬇️ 2,704,454	<b>1,505,532</b>
04	Deferred outflows related to pension	⬇️ 1,505,708	<b>3,040,531</b>

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, 2017 - June 30, 2018

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 endowment assets at the beginning of the fiscal year	574,145,649	578,710,723
02	Value of endowment assets at the end of the fiscal year	671,533,630	574,145,649

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, 2017 - June 30, 2018

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	492,424,637	492,424,637			
02 Sales and services	188,828,329	20,677,791	166,058,787	0	2,091,751
03 Federal grants/contracts (excludes Pell Grants)	85,682,923	78,332,431	0	0	7,350,492
Revenue from the state government:					
04 State appropriations, current & capital	175,173,305	175,173,305	0	0	0
05 State grants and contracts	39,007,962	35,059,263	0	0	3,948,699
Revenue from local governments:					
06 Local appropriation, current & capital	1,065,067	0	0	0	1,065,067
07 Local government grants/contracts	286,167	286,167	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	148,081,674				
10 Interest earnings	1,659,271				
11 Dividend earnings	1,752,834				
12 Realized capital gains	3,556,190				

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

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**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: July 1, 2017 - June 30, 2018**

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	154,552,332	143,027,070	10,311,677	0	1,213,585
03 Payment to state retirement funds (may be included in line 02 above)	832,729	832,729	0	0	0
04 Current expenditures <b>including</b> salaries	313,564,513	188,911,335	117,253,025	0	7,400,153
<b>Capital outlays</b>					
05 Construction	50,485,472	21,306,354	21,592,827	0	7,586,291
06 Equipment purchases	15,984,611	13,374,327	1,037,232	0	1,573,052
07 Land purchases	1,799,065	49,065	1,750,000	0	0
08 Interest on debt outstanding, all funds and activities	25,592,713				

**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, 2017 - June 30, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	728,559,086
02 Long-term debt issued during fiscal year	48,605,990
03 Long-term debt retired during fiscal year	51,941,977
04 Long-term debt outstanding at end of fiscal year	725,223,099
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, 2017 - June 30, 2018

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	188,653
08 Total cash and security assets held at end of fiscal year in bond funds	15,703,502
09 Total cash and security assets held at end of fiscal year in all other funds	90,545,594

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: Anna Robinson

Email: 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?**

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
<b>Your office</b>	3.00hours	11.00hours	1.00hours	1.00hours
<b>Other offices</b>	4.00hours	0.00hours	0.00hours	0.00hours

**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 2018.

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	\$411,795,824	42%	\$13,236
State appropriations	\$175,173,305	18%	\$5,631
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$156,779,482	16%	\$5,039
Private gifts, grants, and contracts	\$148,081,674	15%	\$4,760
Investment income	\$10,116,472	1%	\$325
Other core revenues	\$72,448,213	7%	\$2,329
<b>Total core revenues</b>	<b>\$974,394,970</b>	<b>100%</b>	<b>\$31,320</b>
<b>Total revenues</b>	<b>\$1,127,074,208</b>		<b>\$36,228</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	\$329,583,841	34%	\$10,594
Research	\$131,179,960	14%	\$4,217
Public service	\$59,990,093	6%	\$1,928
Academic support	\$44,090,905	5%	\$1,417
Institutional support	\$130,594,472	14%	\$4,198
Student services	\$40,370,275	4%	\$1,298
Other core expenses	\$222,120,977	23%	\$7,140
<b>Total core expenses</b>	<b>\$957,930,523</b>	<b>100%</b>	<b>\$30,791</b>
<b>Total expenses</b>	<b>\$1,085,974,790</b>		<b>\$34,906</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.

	<b>Calculated value</b>
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FTE enrollment	31,111
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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
<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:	The unrestricted net assets balance is negative primarily due to the accrual of post employment retirement benefits.			
<b>Screen: Changes to Net Position</b>				
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:	Adjustment to beginning net position is due to the implementation of GASB 75.			
Related Screens:	Changes to Net Position			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Pension</b>				
Screen Entry	The amount reported is outside the expected range of between 978,596 and 2,032,468 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increased primarily due to a change in proportion and difference between employer contributions and proportionate share of contributions based on allocation schedules provided by the WV Consolidated Public Retirement Board.			
Screen Entry	The amount reported is outside the expected range of between 1,976,346 and 4,104,716 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Decreased primarily due to a change in the 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.			