

University - E&G Budget
FY 2015 Budget / Actual Expenditures 06/30/2015

	Salaries & Benefits					%	Supplies & Other Services					%	Total					Actual %	Notes	Target %
	FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference		FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference		FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference			
State Appropriation													10,380,591		10,380,591	10,380,591	0	100.00%	(1.)	100.00%
Tuition Revenue													11,869,873		11,869,873	10,477,695	1,392,178	88.27%	(2.)	-11.73%
Other Revenue													0		607,000	612,277	(5,277)	100.87%	(10.)	0.87%
R&D Corp Indirect Funds													427,230	(219,353)	207,877	286,780	(78,903)	137.96%		37.96%
Sub Total of Revenues													22,677,694	(219,353)	23,065,341	21,757,343	1,307,998	94.33%		-5.67%
Academic Affairs	11,443,991	(567,422)	10,876,569	10,933,673	(57,104)	100.53%	260,726	0	260,726	205,473	55,253	78.81%	11,704,717	(567,422)	11,137,295	11,139,146	(1,851)	100.02%		0.02%
Student Affairs	1,347,804	(90,000)	1,257,804	1,745,331	(487,527)	138.76%	113,659	(11,343)	102,316	244,297	(141,981)	238.77%	1,461,463	(101,343)	1,360,120	1,989,628	(629,508)	146.28%	(3.) (4.)	46.28%
President's Area	1,233,064	(94,065)	1,138,999	1,111,256	27,743	97.56%	632,637	(55,000)	577,637	144,371	433,266	24.99%	1,865,701	(149,065)	1,716,636	1,255,627	461,009	73.14%	(5.)	-26.86%
University Relations	864,911	(81,393)	783,518	813,621	(30,040)	103.83%	299,167	(32,000)	267,167	251,006	16,161	93.95%	1,164,078	(113,330)	1,050,748	1,064,627	(13,879)	101.32%		1.32%
Phy Fac Net of Transfers	2,288,318	(141,041)	2,147,277	2,230,072	(82,796)	103.86%	620,229	0	620,229	713,012	(92,783)	114.96%	2,908,547	(141,041)	2,767,506	2,943,084	(175,578)	106.34%	(6.)	6.34%
University Advancement	417,479	0	417,479	428,722	(11,243)	102.69%	103,510	(30,000)	73,510	61,474	12,036	83.63%	520,989	(30,000)	490,989	490,195	794	99.84%	(7.)	-0.16%
Finance	1,335,065	(92,337)	1,242,728	1,516,916	(274,188)	122.06%	215,157	(20,000)	195,157	198,447	(3,290)	101.69%	1,550,222	(112,337)	1,437,885	1,715,363	(277,479)	119.30%	(8.)	19.30%
College Wide	134,086	0	134,086	0	134,086	0.00%	1,345,721	0	1,345,721	1,125,754	219,967	83.65%	1,479,807	0	1,479,807	1,125,754	354,053	76.07%	(9.)	-23.93%
Sub Total of Expenses	19,064,717	(1,066,195)	17,998,522	18,779,569	(781,067)	104.34%	3,590,806	(148,343)	3,442,463	2,943,835	498,629	85.52%	22,655,523	(1,214,938)	21,440,586	21,723,424	(282,839)	101.32%		1.32%
Grand Total													22,171	995,185	1,624,355	33,919				

Footnotes:

- (1.) 100.00% is the target for June activity.
- (2.) The fourth quarter state appropriation was received on April 1, 2015.
- (3.) Student Affairs' YTD actual salaries & benefits are more than the budget.
- (4.) Significant Student Affairs supplies & other services expenses include:
 - EDUCATION SYSTEMS INC \$ 32,500 (October) Web based tracking & communication software for prospective students
 - MORGANTOWN PRINTING & BINDING \$ 12,345 (October) Recruiting Material
 - ACT INC \$ 5,054 (December) Name Buy
- (5.) Athletic scholarships have not been allocated to the President's area. They were paid from remaining Gen Rev Funds (see All Funds Tab).
- (6.) Physical Facilities' Central Services salaries & benefits for June have not been transferred yet.
- (7.) University Advancement's YTD actual salaries & benefits are more than the budget due to the use of student workers.
- (8.) Significant Finance supplies & other services expenses include:
 - RESERVE ACCOUNT PITNEY BOWES \$ 25,000 (October)
 - CLIFTONLARSONALLEN LLP \$ 12,819 (October)
 - CLIFTONLARSONALLEN LLP \$ 19,229 (December)
- (9.) College Wide salaries & benefits consist of a budgeted reserve to cover leftover lump sum positions (overtime, temporaries, and student employment).
- (10.) Other Revenue added March 2015, breakdown as follows: \$300,000 - Projected income from English as a Second Language (ESL) program, \$307,000 - Other revenue such as online courses and OASIS rent.

University - All Funds
FY 2015 Budget / Actual Expenditures 06/30/2015

Type of Funds	A	B	C	D	E	F
	Beginning Balance As of July 1, 2014	Total Revenue Actual	Salaries & Benefits Actual	Supplies & Other Services Actual	Total Expenses Actual	Ending Balance 6/30/2015
0373 State Appropriations: For University and Land Grant Match		10,380,591 <u>1,673,390</u>				
	0	12,053,981	9,402,697	2,648,564	12,051,261	2,720
4611 Tuition and Fees: 50 some sub-funds						
	583,849	13,057,033	8,603,199	3,837,053	12,440,252	1,200,630
4612 Auxiliary Fees: Bookstore, Housing, Dining Athletics, Public Safety						
	247,635	6,708,305	1,268,805	5,054,749	6,323,554	632,387
4613 Capital Fees: Capital Activity Transfers from HEPC						
	188,488	1,423,777	0	1,403,475	1,403,475	208,791
4614 State Grants:						
	381,099	497,364	198,695	212,071	410,766	467,697
8775 Federal Funds:						
	126,669	1,140,545	740,322	393,829	1,134,151	133,063
Grand Total						2,645,288

Note:

- Ending Balance = Columns A + B - E
- Shaded area funds have a net activity of zero

West Virginia State University
 Auxiliary Account Activity for June 2015
 Fund 4612

Fund Number	Fund Name	6/30/2014 Fund Balance	6/30/2015 Fund Balance	FY 15 Net Activity
2361	Student Union Operation	(186,513)	(30,941)	\$ 155,572
2371 - 2374	Housing	(1,401,010)	(864,826)	\$ 536,184
2381	Dining Food Services	(746,379)	(834,014)	\$ (87,635)
2800	Athletics Current	(675,406)	(813,037)	\$ (137,631)
2801 - 2980	Athletic Enhancement Funds	150,095	(4,919)	\$ (155,014)
2580	Faculty Housing	21,492	(17,830)	\$ (39,322)
2562	Parking	(200,345)	12,220	\$ 212,565
2511	Bookstore	3,285,702	3,185,734	\$ (99,969)
	Fund 4612 Balance	\$ 247,635	\$ 632,387	\$ 384,752
	Balance in All Funds Report		632,387	

University - E&G Budget
FY 2015 Budget / Actual Expenditures 06/30/2015

	Salaries & Benefits					%	Supplies & Other Services					%	Total					Actual %	Notes	Target %
	FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference		FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference		FY15 Budget	Budget Reduction	Revised FY15 Budget	Fiscal YTD Actual	Difference			
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Other Revenue													0		607,000	612,277	(5,277)	100.87%	(10.)	0.87%
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Sub Total of Revenues													22,677,694	(219,353)	23,065,341	21,757,343	1,307,998	94.33%		-5.67%
Academic Affairs	11,443,991	(567,422)	10,876,569	10,933,673	(57,104)	100.53%	260,726	0	260,726	205,473	55,253	78.81%	11,704,717	(567,422)	11,137,295	11,139,146	(1,851)	100.02%		0.02%
Student Affairs	1,347,804	(90,000)	1,257,804	1,745,391	(487,527)	138.76%	113,659	(11,343)	102,316	244,297	(141,981)	238.77%	1,461,463	(101,343)	1,360,120	1,989,628	(629,508)	146.28%	(3.) (4.)	46.28%
President's Area	1,233,064	(94,065)	1,138,999	1,111,256	27,743	97.56%	632,637	(55,000)	577,637	144,371	433,266	24.99%	1,865,701	(149,065)	1,716,636	1,255,627	461,009	73.14%	(5.)	-26.86%
University Relations	864,911	(81,390)	783,581	813,621	(30,040)	103.83%	299,167	(32,000)	267,167	251,006	16,161	93.95%	1,164,078	(113,330)	1,050,748	1,064,627	(13,879)	101.32%		1.32%
Phy Fac Net of Transfers	2,288,318	(141,041)	2,147,277	2,230,072	(82,796)	103.86%	620,229	0	620,229	713,012	(92,783)	114.96%	2,908,547	(141,041)	2,767,506	2,943,084	(175,578)	106.34%	(6.)	6.34%
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College Wide	134,086	0	134,086	0	134,086	0.00%	1,345,721	0	1,345,721	1,125,754	219,967	83.65%	1,479,807	0	1,479,807	1,125,754	354,053	76.07%	(9.)	-29.93%
Sub Total of Expenses	19,064,717	(1,066,195)	17,998,522	18,779,569	(781,067)	104.34%	3,590,806	(148,343)	3,442,463	2,943,835	498,629	85.52%	22,655,523	(1,214,538)	21,440,986	21,723,424	(282,439)	101.32%		1.32%
Grand Total													22,171	995,185	1,624,355	33,919				

Footnotes:

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University - All Funds
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	Fund 4612 Balance	\$ 247,635	\$ 632,387	\$ 384,752

Balance in All Funds Report

632,387

University - E&G Budget
FY 2012 Budget / Actual Expenditures 06/30/12
Cash Basis

Department

Department	Salaries & Benefits				Supplies & Other Services				Total			
	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Actual	Difference	%
General Revenue	10,927,589	10,927,589	0	100.00%					10,927,589	10,927,589	0	100.00%
Tuition Revenue	9,600,000	9,833,615	233,615	102.43%					9,600,000	9,833,615	233,615	102.43%
Transfers from R&D Corp to Academic Affairs	513,362	260,330	(253,032)	50.71%					513,362	260,330	(253,032)	50.71%
Sub Total of Revenues	21,040,951	21,021,534	(19,417)	99.91%	0	0	0		21,040,951	21,021,534	(19,417)	99.91%
Academic Affairs	11,603,369	11,231,668	371,701	96.80%	411,003	525,136	(114,133)	127.77%	12,014,372	11,756,804	257,568	97.86%
Student Affairs	1,539,067	1,601,888	(62,821)	104.08%	725,622	812,114	(86,492)	111.92%	2,264,689	2,414,002	(149,313)	106.59%
President's Area	544,763	541,905	2,858	99.48%	305,689	321,129	(15,440)	105.05%	850,452	863,034	(12,582)	101.48%
Admin. Services	1,014,334	1,073,887	(59,553)	105.87%	437,725	220,752	216,973	50.43%	1,452,059	1,294,639	157,420	89.16%
Phy Fac Net of Transfers	2,244,050	1,863,966	380,084	83.06%	583,038	877,776	(294,738)	150.55%	2,827,088	2,741,742	85,346	96.98%
Institutional Adv.	234,414	272,038	(37,624)	116.05%	169,926	208,126	(38,200)	122.48%	404,340	480,164	(75,824)	118.75%
Finance	1,061,024	1,052,383	8,641	99.19%	153,683	195,698	(42,015)	127.34%	1,214,707	1,248,081	(33,374)	102.75%
College Wide:	42,500		42,500	0.00%					42,500	0	42,500	0.00%
Current Expense & Tsfs					1,567,352	1,224,267	343,085	78.11%	1,567,352	1,224,267	343,085	78.11%
KVCTC Service Agreement					(1,600,000)	(1,600,000)	0	100.00%	(1,600,000)	(1,600,000)	0	100.00%
Net College Wide Sub-total	42,500		42,500		(32,648)	(375,733)	343,085		9,852	(375,733)	385,585	
Sub Total of Expenses	18,283,521	17,637,735	645,786	96.47%	2,754,038	2,784,999	(30,961)	101.12%	21,037,559	20,422,734	614,825	97.08%
Net Total	2,757,430	3,383,799	(626,369)		2,754,038	2,784,999	(30,961)		3,392	598,800	595,408	2.92%

Footnotes:

- 100% is the target for June activity compared to Budgets
- Service Agreement with KVCTC was paid up thru June
- 9 month faculty paid in July/Aug actual cost \$1,392,566
- Estimated cost of 1 session summer school - \$50,000, we actually spent \$40,787

Administrative Services consists of:

- Computer Services - IT
- Security - Public Safety
- HR
- Past Administrative Services Personnel

West Virginia State University
 Auxiliary Account Activity for FY 2012
 Fund 4612

Fund Number	Fund Name	6/30/2011 Fund Balance	6/30/2012 Estimated Balance as of 6/8/2012	6/30/2012 Actual Balance	FY 2012 Net Activity
123610	U Student Union Operation	\$ 74,485	\$ (39,988)	\$ (27,000)	\$ (101,484)
123710	U Housing	\$ (737,006)	\$ (1,269,121)	\$ (1,193,170)	\$ (456,164)
123810	U Dining Food Service	\$ (504,220)	\$ (703,692)	\$ (581,249)	\$ (77,029)
123980	U Athletics Current	\$ (109,805)	\$ (250,181)	\$ (257,469)	\$ (147,663)
123981	Athletic Enhancement Funds	\$ 152,391	\$ 179,084	\$ 170,836	\$ 18,445
125180	U Faculty Housing	\$ (12,375)	\$ 5,928	\$ 20,094	\$ 32,469
125620	U Parking	\$ (98,886)	\$ (124,065)	\$ (120,718)	\$ (21,833)
129110	U Bookstore	\$ 2,449,419	\$ 2,776,823	\$ 2,818,415	\$ 368,996
	Fund 4612 Balance	\$ 1,214,003	\$ 574,787	\$ 829,738	\$ (384,265)

University - All Funds Budget
FY 2012 Budget / Actual Expenditures 06/30/12
Cash Basis

Type of Funds	A	B	C		D	%	E			%	H			%	K			%	N
	Beginning Balance As of July 1, 2011	Budget	Total Revenue Actual	Difference	Budget		Salaries & Benefits Actual	Difference	Budget		Supplies & Other Services Actual	Difference	Total Expense Budget Budget		Actual	Difference	Ending Balance 6/30/2012		
0373 State Appropriations: For University and Land Grant Match		12,835,589	12,835,589	0	100.00%	10,927,589	10,927,589	0	100.00%	1,908,000	1,908,000	0	100.00%	12,835,589 0	12,835,589 0	0 0	100.00%	0	
4611 Tuition and Fees: 50 some sub-funds	1,460,689	12,477,415	13,165,404	(687,989)	105.51%	7,950,790	7,327,536	623,254	92.16%	5,555,870	5,669,673	(113,803)	102.05%	13,506,660	12,997,209	509,452	96.23%	1,628,885	
4612 Auxiliary Fees: Bookstore, Housing, Dining Athletics, Public Safety	1,214,003	8,656,747	7,671,109	985,638	88.61%	2,332,301	2,536,568	(204,267)	108.76%	6,730,684	5,518,805	1,211,879	81.99%	9,062,985	8,055,373	1,007,612	88.88%	829,738	
4613 Capital Fees: Capital Activity Transfers from HEPC	1,182,304	1,230,000 16,204,777	1,242,101 754,502	(12,101) 15,450,275	100.98% 4.66%	50,000	35,072	14,928	70.14%	16,481,000	1,708,937	14,772,063	10.37%	16,531,000	1,744,009	14,785,991	10.55%		
Grand Total	1,182,304	17,434,777	1,996,603	15,438,174	11.45%	50,000	35,072	14,928	11.45%	16,481,000	1,708,937	14,772,063	10.37%	16,531,000	1,744,009	14,786,991	10.55%	1,434,896	
4614 State Grants:	316,859	2,597,053	2,748,874	(151,821)	105.85%	167,498	171,679	(4,181)	102.50%	2,490,787	2,382,576	108,211	95.66%	2,658,285	2,554,256	104,030	96.09%	511,476	
8775 Federal Funds:	125,096	1,346,520	1,281,090	65,430	95.14%	831,197	786,969	44,228	94.68%	546,037	508,637	37,400	93.15%	1,377,234	1,295,606	81,628	94.07%	110,580	
Grand Total	4,298,951	55,348,101	39,698,669	15,649,432		22,259,375	21,785,414	473,961		33,712,378	17,696,628	16,015,750		55,971,753	39,482,042	16,489,712		4,515,578	

Note:

- Ending Balance = Columns A + C-L
 - shaded area funds have a net activity of zero

- Fleming Hall Activity:	0	14,500,000	794,261	13,705,739						13,500,000	794,261	12,705,739		13,500,000	794,261	12,705,739	0	0
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