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WEST VIRGINIA STATE UNIVERSITY  
PHYSICAL FACILITIES CENTRAL FUND REVIEW  
FY 2009 - FY 2010

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*INTRODUCTION*

The Physical Facilities Central Fund was created in Fiscal Year 2008. The purpose of this fund is to allow the Physical Facilities department the ability to charge accounts maintained by other University departments for personal services (labor) they provide to those departments.

A billing rate for charge-backs was established by representatives of WVSU Fiscal Affairs and Mr. Phillip H. Judd, Director of Physical Facilities. The billing rate represents salaries, benefits, and overhead costs of certain types of employees that work on campus. These employees include custodians; heating, ventilation, and air conditioning (HVAC); trades specialists; and grounds keepers. The billing rate is reviewed annually.

*CLARIFICATION OF JUNE BALANCE*

During the September Board of Governors Finance Committee meeting, the balance reported in this account as of June 30, 2010 was (\$312,849.08). This large negative balance was related to timing issues.

Periodically throughout the year, Mr. Judd calculates the amount of time workers spend in different areas of the campus from the workers' timesheets. He then sends the information to Mrs. Janis Bennett, Purchasing Director. (See Attachment A for an example.) Mrs. Bennett processes the information for billing and then charges the respective department's account for services rendered. There are some times during the year when the billings are two to three months behind, as was the case in June.

Mrs. Bennett also reconciles this account annually to ensure payments are received for services rendered. (See Attachment B for a summary of Mrs. Bennett's reconciliation from FY 2008 through FY 2011.)

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STUDENT UNION					
AREA OF MAINTENANCE USED	BANNER CODE		TOTAL ACTUAL HOURS	BILLING RATE	TOTAL AMOUNT
MAINTENANCE	115600/565000-610134	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610134	CHARGE TO	0.00	\$28.22	\$0.00
MAINTENANCE	115600/565000-610126	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610126	CHARGE TO	0.00	\$28.22	\$0.00
CSW	115600/566000-610134	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610134	CHARGE TO	75.00	\$20.47	\$1,535.25
CSW	115600/566000-610126	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610126	CHARGE TO	0.00	\$20.47	\$0.00
GROUNDS	115600/567000-610134	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610134	CHARGE TO	0.00	\$23.81	\$0.00
GROUNDS	115600/567000-610126	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610126	CHARGE TO	0.00	\$23.81	\$0.00
UTILITIES	115600/572000-610134	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610134	CHARGE TO	37.50	\$27.28	\$1,023.00
UTILITIES	115600/572000-610126	PAID FROM			
COLLEGE OPERATIONS	123610/361000-610126	CHARGE TO	0.00	\$27.28	\$0.00
					<b>\$2,558.25</b>



PHYSICAL FACILITIES CENTRAL SERVICES  
FL 115600

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	BANNER	ACTUAL
FY08		
BEGINNING BALANCE	\$ -	\$ -
PAYROLL	\$ (3,025,270.11)	\$ (3,025,270.11)
REIMBURSEMENT	\$ 2,372,909.48	\$ 2,890,921.68
ENDING BALANCE	\$ (652,360.63)	\$ (134,348.43)

FY09		
BEGINNING BALANCE	\$ (652,360.63)	\$ -
PAYROLL	\$ (3,014,733.88)	\$ (3,014,733.88)
REIMBURSEMENT	\$ 3,182,504.73	\$ 2,664,492.53
ENDING BALANCE	\$ (484,589.78)	\$ (350,241.35)

FY10		
BEGINNING BALANCE	\$ (484,589.78)	\$ -
PAYROLL	\$ (3,059,408.84)	\$ (3,059,408.84)
REIMBURSEMENT	\$ 2,746,559.76	\$ 3,047,965.12
FY08 ADJUSTMENT	\$ 134,348.43	\$ -
FY09 ADJUSTMENT	\$ 350,241.35	\$ -
ENDING BALANCE	\$ (312,849.08)	\$ (11,443.72)

FY11		
BEGINNING BALANCE	\$ (484,589.78)	\$ -
FY10 JUNE	\$ 301,405.36	\$ -
FY10 ADJUSTMENT	\$ 11,443.72	\$ -

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