

**AGENDA**  
**West Virginia State University**  
**BOARD OF GOVERNORS**  
**Erickson Alumni Center, Grand Hall**  
**November 14, 2013**  
**12:30 p.m.**

1. Call to Order and Roll Call—Chair Tom Susman, presiding
2. Verification of Appropriate Notification of Public Meeting Action 2
3. Review and Approve Meeting Agenda Action 1
4. Review and Approve Minutes of September 20, 2013 Regular Meeting and October 25, 2013 Special Meeting Action 3
5. Announcements from the Chair
6. Reports from Board Committees
  - a. Institutional Advancement
  - b. Audit
  - c. Recruitment and Retention
  - d. Academic Policies
  - e. Finance
7. Possible Executive Session under the Authority of West Virginia Code §6-9A-4 to Discuss Personnel and Property Issues
8. Report from the University President
  - a. University Reports
    - i. Fall Enrollment Update Information 11
    - ii. Final Submission of Institutional Compacts Information 13
    - iii. Vision 2020 Strategic Planning Efforts Information 14
  - b. University Reports Forwarded by Board Committees
    - i. Update on Trustee Agreement for Athletic Complex Action 15
    - ii. Reaffirmation of Accreditation Update Information 16
    - iii. Legislative Audit Report Information 19
    - iv. BOG Budget Report Information 32
9. Other Matters – Review and Possible Approval of Recommendation from Presidential Review Process Ad Hoc Committee Information/Action
10. Next Meeting Date – *January 22-23, 2014*
11. Adjournment

**West Virginia State University Board of Governors**  
**Erickson Alumni Center, Grand Hall**  
**Minutes**  
**September 20, 2013**

1. **Call to Order**

Chair Susman called the meeting of the West Virginia State University Board of Governors to order at 9:00 a.m.

**Present:** Dr. Guetzloff, Mrs. Jarvis, Mr. Konstanty, Mr. Lipscomb, Mr. Rowe, Mr. Salyers, Dr. Smith, Mr. Swingle, Dr. Thralls, Mr. White, and Mr. Williams.

2. **Verification of Appropriate Notification of Public Meeting**

Notification was verified. The Chair noted that there was a quorum.

3. **Approval of Agenda**

*Mr. Swingle motioned to approve the agenda as presented and Mr. White seconded the motion; motion carried.*

4. **Approval of Minutes for June 12, 2013 and June 13, 2013**

*Mr. Swingle motioned to approve the minutes for the special meeting held on June 12, 2013, and Mr. White seconded the motion; motion carried. Mr. Swingle motioned to approve the minutes for the annual meeting held on June 13, 2013, and Mr. White seconded the motion; motion carried.*

5. **Remarks from the Board Chair**

Chair Susman thanked the staff, Dr. Smith, and the alumni who worked on the Inauguration events. With regard to communication from members of the Board requesting information, Chair Susman asked that those requests be submitted to Mrs. Ashley Schumaker. She will work with the appropriate staff and send the requested information to the Board. He noted that a publication on the role of board members by the Association of Governing Boards of Universities and Colleges was mailed to board. There will be a Board Retreat later in the year and more information will follow in the near future.

Chair Susman said he would like to develop an ad hoc committee for the purpose of establishing a process to evaluate the President. The ad hoc committee will consist of Mr. Konstanty as Chair, Mrs. Jarvis, Mr. Lipscomb, Mr. Swingle, and Dr. Thralls. Chair Susman said if there are no objections, he would like to proceed with appointing the group. Any action from the ad hoc committee will come to the full Board for approval. There being no objection, Chair Susman indicated he will proceed with the appointment.

6. **Remarks from the University President**

President Hemphill said the University is reaching new heights this year. This fall semester, 432 new students joined the State family, compared to 291 last year. He recognized Ms. Kitty McCarthy, as well as the Admissions and Financial Aid staff, some of who were present at the meeting, for their hard work. President Hemphill provided an update on the

wireless and classroom upgrades that were completed over the summer. He also introduced new faculty and staff members –Mr. Alan Skidmore, Dr. Kimberly Whitehead, Dr. Cristi Carson, and Dr. David Bejou. The President announced that the University has been awarded four grants totaling \$1,696,462 from the USDA National Institute of Food and Agriculture 1890 Capacity Building Grants Program. This represents the maximum allowable award total for a single institution, and the second consecutive year the University has achieved maximum funding. The President concluded his remarks with an announcement about the bonds to support the new residence hall. The bonds were available for sale on September 17, 2013; sales were to conclude on September 24, 2013, but sold out in one day. He said oversight for the sale is provided by RBC Capital.

Chair Susman asked that the Board of Governors be informed about how to sign into the new wireless system. Mr. Tom Bennett and Mrs. Ashley Schumaker will get the information to the Board.

#### 7. Possible Executive Session

Chair Susman asked that the Board move ahead to agenda item 8. *Mr. Williams motioned for the Board to go into executive session according to West Virginia Code 6-9A-4, to discuss personnel and property issues. Mr. Konstanty seconded the motion; motion carried.*

*A motion to arise from executive session and reconvene into regular session was made by Mr. Williams. Mr. Konstanty seconded the motion; motion carried.*

#### 8. Report from the University President

With information regarding agenda item 9.a. being discussed in executive session, the Board proceeded on to the President's Report.

- Action item 9.a.: President Hemphill said he brings before the Board a resolution for the Athletic Complex to move forward with the bank note with gifts and donations coming in later. *Dr. Guetzloff motioned to adopt the resolution. Mr. Swingle seconded the motion; motion carried.*
- Item 9.b.i.: The Admissions staff is well on-task with regard to recruitment. The staff are continuing to build relationships with local high schools and utilizing systems that were put into place by the Enrollment Management team.
- Item 9.b.ii.: The University is in the self-study phase of the reaffirmation of accreditation. Two new co-chairs were recently appointed: Dr. Kimberly Whitehead and Dr. Tom Kiddie. Dr. Cristi Carson is working with the co-chairs on the assessment pieces. The team will give a formal report at the November 14, 2013 Board of Governors meeting. There will be a mock site visit this summer where the University will go through the full process and receive feedback. The University will then have approximately one year to make changes and final preparations for the actual reaffirmation visit.
- Item 9.b.iii.: The University is required to submit two Compact reports this year. The first submission is a final report in the state's master plan for higher education, *Charting the Future, 2007-12*. The second is an initial submission for the state's

master plan for higher education, *Leading the Way*, 2003-18. Currently, University staff is analyzing data and preparing information to draft both required reports. As both reports are due by November 1, 2013, an additional meeting of the Academic Policies Committee will need to occur and the full Board will need to meet to accept the Committee's recommendation and grant full board approval. Dr. Thralls added that it is unusual to have two Compacts, which makes it challenging in terms of volume. Therefore, he wants to ensure that the Board has as much time as possible to review the reports. Chair Susman noted that the Academic Policies Committee membership was expanded in part due to these reports and the changes that will be made in the coming years.

- Items 9.b.iv. and 9.b.v.: President Hemphill deferred to Mr. Jones to present the Legislative Audit Report and the Fiscal Year 2014 Budget Update. Mr. Jones said the Legislative Audit Report has been completed and they have reviewed and responded to all of the audit items. The legislative committee will meet in the near future and once the Legislative Audit Report is complete it will be shared with the Board. The University is taking remedial action on the anticipated findings.

Mr. Jones then referred to the BOG E&G budget report through August 31, 2013 located on page 14 of the Board book. Currently, the University is at 17 percent, which equates to being on-budget. The last column shows year-to-date figures for both expenses and total revenue. The total revenue is below the target of 17, and many factors are involved with one being that we do not have the tuition and fees income included, because it has not been collected yet. The clearance account had a balance of \$620,462 and 75 percent of that will end up in E&G. Financial aid has not been disbursed at this time, so revenues are showing below target. This is also the time of year when we traditionally experience cash issues. Year-to-date expenditures, as explained in note 4, tells us that faculty salaries do not start until September. All numbers are on a cash basis and Mr. Jones hopes to have GAP interim reporting in the future. The President's area is only at 12.87 percent. The athletics scholarships under the President's area will not be posted until October. Physical Facilities Central Services had \$108,000 that had not been transferred. These expenses go into an auxiliary account and are charged to the areas that received the service.

College-wide activities shows where we move funds in and out where we have issues with cash liquidity. Mr. Salyers asked about where the funding is removed from Fund 4612 and Fund 4611; Mr. Jones said it is simply a movement between the accounts. Dr. Guetzloff asked why the budget for supplies under the President's Office is much larger than Academic Affairs. President Hemphill said that if you look at the budget from last year before he arrived, you will see a difference, and now Athletics has been moved into the President's area and some of the supplies purchases, contracts, etc. also come from that account. Dr. Guetzloff expressed concern, which he has noted in the past, about the lack of funds for Academic Affairs. Chair Susman said they can look at a breakdown of supplies later, but he noted that the Board did approve the budget. He said a discussion on policy can be held at a later time.

Mr. Jones presented an update on auxiliaries, which are shown on page 16. He said part of the reason that the University Union is low is because we are due \$136,000 from Kanawha Valley Community and Technical College, which has not been paid. Other areas are greatly impacted by the fact that, as of this report, we did not have students on campus. He provided an overview of the auxiliary accounts and charges. He said the next budget report for the Board will cover September and many of these numbers will come back in line. Mr. Salyers asked about a change in funding and Athletics budgeting; even though they understand this falls under the President's area, the Board needs to be able to understand specifically how the expenses flow different from the President's area and Athletics. Mr. Williams said the finances that were committed through bonds from Kanawha Valley Community and Technical College are going into arbitration. There will be a meeting in the near future regarding how to move forward.

The Board moved back to agenda item 7 following the President's report.

## 9. Reports from Board Committees

### Institutional Advancement:

Chair. Susman chaired the Committee and presented the report.

- Fundraising dollars increased from approximately \$621,000 last year to \$2.2 million for Fiscal Year 2013. The University has raised \$673,000 dollars through first quarter of Fiscal Year 2014.
- The number of donors increased from 379 to 780 in the past year.
- Homecoming programs were distributed to the Committee and copies will be given to all of the Board members. Individuals may register online for events. Mr. Swingle and his business partner, Ms. Cindy McGhee, will conduct a planned giving seminar as part of the Homecoming activities.

### Audit:

Mr. Williams chaired the Committee and presented the report.

- The members re-elected Mr. Williams as Committee chair. In the absence of the chair, Mr. Salyers will act as the presiding officer.
- Discussion was held about the legislative audit, which was covered earlier by Mr. Jones under the President's report.

### Recruitment and Retention:

Mr. Lipscomb chaired the Committee and presented the report.

- The Committee welcomed a new member, Mrs. Jarvis.
- The members re-elected Mr. Lipscomb as Chair and Paul Konstanty as Presiding Officer in the absence of the Chair.
- The University had an increase in first-time, full-time freshmen. As of September 13, 2013, there were 424 new freshmen enrolled, compared to 291 last year. September 27, 2013 will be the official enrollment reporting date.
- The number of transfer students for fall 2013 is 513, a decrease of 6.6 percent.
- A study was done from county-to-county and they listed our top ten high schools. The study also looked at increases for out-of-state and in-state students. The study indicated that we experienced increases in all areas.

- This year, the University will participate in 112 college and career fairs. Fairs will be held in 12 different states. Admissions staff will also visit 90 percent of public schools across West Virginia this fall.
- ACT scores increased from 19.8 to 20.
- The incoming class has an overall GPA of 3.03.
- The retention rate is 52 percent, which is an 11 percent increase from last year. Moving forward, there will be a greater focus on upper classmen.
- The commuter meal plan has been successful and only 12 students have asked to be withdrawn from the plan.

#### Academic Policies:

Dr. Thralls chaired the Committee and presented the report.

- Dr. Thralls was re-elected as Chair. In the absence of the Chair, Mr. Konstanty will act as the Presiding Officer.
- The Committee will have periodic program reviews again this year.
- The Committee will be monitoring the reaffirmation of accreditation process.
- Several new academic programs will come before the committee throughout the year. Some programs are already in the pipeline such as Public Administration and Nursing.

#### Finance:

Mr. Salyers chaired the Committee and presented the report.

- The Committee re-elected Mr. Salyers as Chair and Mr. Williams was elected Presiding Officer in the absence of the Chair.
- The residence hall bonds were sold at an interest rate of 6.72% into market.
- The last disbursement was made for Fleming Hall.
- Oil and gas drilling activities will begin in the latter part of this month.
- Mr. Jones provided an update on funding issues with Kanawha Valley Community and Technical College.

#### **10. Other Matters**

Mr. Swingle commented that the President's Report that was recently mailed out is an excellent piece and great marketing tool. Mr. White wanted to make a statement for the record regarding assistance he received from two faculty members. He recently discovered a serious health risk and Ms. Kim Cobb and Mr. Sam Holdren helped ensure that he received medical treatment and that he had the medications he needed. He said that as an out-of-state and commuter student, he is grateful for the caring faculty who helped save his life. Mr. White said they have not only become friends, but also family to him, and he wanted to publicly thank them for their care and concern.

#### **11. Next Meeting Date**

The next meeting date is November 14, 2013.

#### **12. Adjournment**

There being no further business, the meeting adjourned at 11:00 a.m.

Respectfully submitted,

L. Vincent Williams  
Secretary

Approved: \_\_\_\_\_  
Tom Susman  
Chair

**West Virginia State University Board of Governors**  
**Ferrell Hall, Room 113**  
**Minutes**  
**October 25, 2013**

1. **Call to Order and Roll Call**

Chair Tom Susman called a special meeting of the West Virginia State University Board of Governors to order at 2:33 p.m.

**Present:** Dr. Guetzloff, Mrs. Jarvis, Mr. Konstanty, Mr. Salyers, Mr. Susman, Mr. Swingle, Dr. Thralls, and Mr. White. Mr. Lipscomb, Mr. Rowe, Dr. Smith, and Mr. Williams participated by conference call.

2. **Verification of Appropriate Notification of Public Meeting**

*Dr. Guetzloff motioned to verify the appropriate notification of the meeting and Mr. White seconded the motion; motion carried.* The Chair noted that there is a quorum.

3. **Review and Approve Meeting Agenda**

*Mr. Swingle motioned to approve the agenda as presented and Dr. Guetzloff seconded the motion; motion carried.*

4. **Review and Approval of Institutional Compact Reports**

Dr. Thralls provided an overview on the purpose of the Compact reports. He further explained the change in formatting for future Compacts and the process to prepare both of the reports. Dr. Thralls thanked the University team, led by Mr. Tom Bennett, Assistant Vice President for University and Legislative Relations, for their work on the reports. The first Compact is a final report for *Charting the Future*, the state's Master Plan from 2007-12. The second Compact is a report of metric targets for *Leading the Way*, the state's Master Plan for 2013-18. Both reports are due to the Higher Education Policy Commission by November 1, 2013. The Academic Policies Committee met on Tuesday, October 22, 2013 and again on Friday, October 25, 2013 to review the documents and make changes prior to presenting them to the full Board of Governors for approval.

*Consistent with the recommendation of the Academic Policies Committee, Dr. Thralls moved to approve the following resolution:*

*Resolved, that the West Virginia State University Board of Governors approves the Compact documents as presented and delegates to University staff the authority to make technical adjustments with final review and approval of the Board Chair prior to submission to the West Virginia Higher Education Policy Commission.*

*Dr. Guetzloff seconded the motion; motion carried.*

Chair Susman thanked the Academic Policies Committee for taking time to thoroughly review the Compact documents. He also commended the staff for their work to put the reports together. Dr. Smith said she echoed the Chair's comments and added how pleased



she is with the targets and goals and acknowledged President Hemphill's leadership in this effort. The President noted the long hours the staff put into the documents and expressed his appreciation for their dedication.

5. **Enrollment and Budget Update**

Mr. Melvin Jones, Vice President for Business and Finance, distributed copies of a worksheet to show how they calculated the projected revenues for Fiscal Year 2013. For the College Operations budget, \$11,098,000 was originally budgeted. When staff recalculated based on the numbers that are available today, the University ended up with a budget of \$11,453,000. This incorporates the tuition increase and the number that fluctuates from one semester to the next. Mr. Jones said that this is better than expected.

With regard to expenses, the University is currently at 17.37% of budget; normally that would be 25% at this time in the budget cycle. President Hemphill added that it was helpful to see the budget figures in the context that was provided. He also said that the University is more than 140 ahead in our new student projection. Without that, the University would have been down again this year in terms of enrollment. He reminded that this shows how critical retention is and why we must continue to work on this area.

Mr. Salyers asked if the University close on the estimated reduction of student services income related to the community and technical students not being on campus, and Mr. Jones indicated that progress is being made. Additionally, it was noted that the University is in arbitration with Kanawha Valley Community and Technical College regarding the funds owed to the University. Chair Susman encouraged the President to contact state officials to discuss potential legal matters related to this matter.

6. **Next Meeting Date**

The next meeting date is November 14, 2013.

7. **Adjournment**

*There being no further business, Dr. Thralls motioned to adjourn and Mr. Salyers seconded the motion; motion carried. The meeting adjourned at 3:02 p.m.*

Respectfully submitted,

L. Vincent Williams  
Secretary

Approved: \_\_\_\_\_  
Tom Susman  
Chair

**Agenda Item 8.a.i.**  
**November 14, 2013**

**Information**

**Fall Enrollment Update**

**October 15, 2013 Census**

	<b>2013</b>	<b>2012</b>
First-Time Freshman (Full-Time)	403	284
First-Time Freshman (Part-Time)	15	7
Transfer (Full-Time)	196	228
Transfer (Part-Time)	34	39
Re-Admission	165	140
Special/High School	312	311
Continuing	1382	1428
Non-Matriculated	115	152
Total Undergraduate	2622	2589
First-Time Graduate	20	13
Returning Graduate	35	42
Total Graduate	55	55
Total Enrollment	2677	2644

**Agenda Item 8.a.ii.**  
**November 14, 2013**

**Information**

**Final Submission of Institutional Compacts**

The University was required to submit two Compact reports: a final report for *Charting the Future*, the state's Master Plan from 2007-12, and a report of metric targets for *Leading the Way*, the state's Master Plan for 2013-18.

The Compact reports were reviewed by the Academic Policies Committee on October 22, 2013 and October 25, 2013 and recommended for approval by the Board of Governors on October 25, 2013. Consistent with the recommendation of the Academic Policies Committee, the full Board of Governors approved both Compact reports on October 25, 2013 and provided the authorization for staff to make technical adjustments with approval of the Board of Governors Chair.

Both submissions were due by and submitted on November 1, 2013 to the Higher Education Policy Commission. Copies of the final submissions are available upon request of the President's Office in electronic or print format.

**Agenda Item 8.a.iii.**  
**November 14, 2013**

**Information**

**Vision 2020 Strategic Planning Efforts**

The University's new strategic plan, *Vision 2020: State's Roadmap to the Future*, is in the final stages of being developed. A committee, comprised of representatives from the campus community, met over the course of the past year and made a series of recommendations regarding all areas of the University.

The full plan will be presented to the Board of Governors at the next meeting for review and consideration. The plan, once approved by the Board of Governors, will be implemented across campus.

**Agenda Item 8.b.i.**  
**November 14, 2013**

**Action**

**Update on Trustee Agreement for Athletic Complex**

Materials are still being developed and will be provided at the meeting.

**Agenda Item 8.b.ii.**  
**November 14, 2013**

**Information**

**Reaffirmation of Accreditation Update**

WVSU Accreditation Timeline Details

Self-Study Group	Task	Task Details	Start Date	Days	End Date
Project Mgmt	P1 Convene Chairs	Re-Convene Criterion Committee Chairs	9/27/2013	14	10/11/2013
	P2 Support	Appoint Logistics Committee and Clerical and Graphical Support Staff	9/27/2013	14	10/11/2013
Self-Study Report Committee	R1 Guidelines	Prepare Writing Guidelines, Best Practice Example, and Charge for Sub-Committee Chairs	10/1/2013	14	10/15/2013
	R2 Appoint Subcommittees	Criterion Committee Chairs Re-appoint/Re-convene Criterion Sub-Committee Members	10/18/2013	7	10/25/2013
	R3 Draft 2	Criterion Committees Prepare 2nd Draft	10/18/2013	49	12/2/2013
	R4 Draft 2 Evidence	Identify and Provide Criterion Committee Resource and Evidential Needs	10/18/2013	49	12/2/2013
	R5 Draft 2 Editing	Self-Study Writer Works to Edit/Integrate 2nd drafts	10/18/2013	49	12/2/2013
	R6 Retreat	Criterion, Institutional Compact & Vision 2020 SWOT Retreat & Exchange	12/16/2013	2	12/17/2013
	R7 Draft 3	Criterion Committees Prepare 3rd Draft	1/3/2014	91	4/4/2014
	R8 Draft 3 Evidence	Identify and Provide Criterion Committee Resource and Evidential Needs	1/3/2014	91	4/4/2014
	R9 Draft 3 Editing	Self-Study Writer Works to Edit/Integrate 3rd Draft	1/3/2014	91	4/4/2014
	R10 Draft 3 Format	Graphic Designer Formats and Provides Graphics for 3rd Draft	1/3/2014	91	4/4/2014
	R11 Draft 3 Campus Review	Campus Review of 3rd Draft	4/7/2014	14	4/21/2014
	R12 Finalize Draft 3	integrate Campus Feedback into Draft 3	4/21/2014	18	5/9/2014
	R13 Mock Revisions	Criterion, Institutional Compact & Vision 2020 Review and Incorporate Mock Visit Team Report	8/1/2014	14	8/15/2014
	R14 Final Draft	Criterion Committees Prepare Final Draft	8/18/2014	123	12/19/2014
Logistics Committee	R15 Final Draft Evidence	Identify and Provide Criterion Committee Resource and Evidential Needs	8/18/2014	123	12/19/2014
	R16 Final Draft Editing	Self-Study Writer Works to Edit/Integrate Final drafts	8/18/2014	123	12/19/2014
	R17 Campus Review	Campus Review of Final Draft	12/19/2014	28	1/16/2015
	R19 Finalize Report	Coordinate Campus Feedback into Final Report	12/19/2014	28	1/16/2015
	R20 WVSU Response	Campus Reviews Evaluation Team Draft Report and Provides Institutional Response	5/8/2015	14	5/22/2015
	L1 Organize DropBox	Initial Review and Organization of Electronic Documents in Dropbox	9/27/2013	14	10/11/2013
	L2 Resource needs	Identify Resource Needs and Associated Costs	10/11/2013	14	10/25/2013
	L3 Budget	Prepare and Submit Self-Study Budget	10/11/2013	14	10/25/2013
	L4 Communication	Develop and Accreditation Website and Mechanism for Monthly Campus Updates	10/11/2013	14	10/25/2013
	L3 Retreat Arrangements	Arrange Location Set Up and Provide Support for Retreat	10/11/2013	67	12/17/2013
	L4 Supporting Documents	Locate, Obtain and Upload Supporting Documentation to Dropbox	10/18/2013	455	1/16/2015
	L5 Upload Draft 2	Upload 2nd Draft to Dropbox	12/6/2013	7	12/13/2013
	L6 Mock Team	Identify Mock Evaluation Team Members	1/6/2014	7	1/13/2014
	L7 Invite Mock Team	Invite Mock Evaluation Team Members to Campus for Mock Visit	1/13/2014	4	1/17/2014
L8 Arrange Mock Visit	Arrange for Travel, Accommodations for Mock Team	1/17/2014	14	1/31/2014	
L9 Upload Draft 3	Upload 3rd Draft to Dropbox	5/12/2014	3	5/15/2014	
L10 Send Draft 3	Copy and Send Hard Copies of Final 3rd Draft and Thumb Drive to Mock Team	5/12/2014	3	5/15/2014	
L11 Work Room	Set up Alumni Center (Work Space and Evidence Room) for Mock Team	6/6/2014	35	7/11/2014	
L12 Mock Agenda	Prepare Agenda, Arrange Campus Meetings and Set Ups for Mock Visit	6/6/2014	35	7/11/2014	
L13 Upload Final Report	Upload Final Report and Supporting Electronic Documentation	1/14/2015	2	1/6/2015	
L14 Send Final Report	Send Hard Copies of Final Report and Thumb Drive to Evaluation Team	1/14/2015	2	1/6/2015	



L15 Work Room	Set up Alumni Center (Work Space and Evidence Room) for Evaluation Team	3/2/2015	45	4/16/2015
L16 Eval Agenda	Prepare Agenda, Arrange Campus Meetings and Set Ups for Evaluation Team Visit	3/2/2015	45	4/16/2015
M1 Review Self-Study	Review Self-Study and Supporting Evidence	5/19/2014	46	7/11/2014
M2 Request Meetings	Provide Campus with List of Committees and Persons They Want to meet with	5/19/2014	46	7/11/2014
M3 Campus Visit	Campus Visit	7/13/2013	3	7/16/2014
M4 Findings and Rec's	Prepare Report of Findings and Recommendations	7/17/2014	14	8/1/2014
Higher learning	E1 Review Self-Study	1/15/2015	84	4/10/2015
Commission/Evaluation	E2 Request Meetings	1/15/2015	84	4/10/2015
Team	E3 Campus Visit	4/12/2015	3	4/15/2015
	E4 Findings and Rec's	4/16/2015	22	5/8/2015
	E6 Submit Final Report	5/29/2015	14	6/12/2015

**Agenda Item 8.b.iii.**  
**November 14, 2013**

**Information**

**Legislative Audit Report**

**WEST VIRGINIA STATE UNIVERSITY  
EXPENDITURES JULY 1, 2010 – JUNE 30, 2011  
& SELECT CASH COLLECTION POINTS  
JULY 1, 2008 – JUNE 30, 2009**

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**EXECUTIVE SUMMARY**

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**Finding 1                      Lack of Internal Controls - Child Development, Student Union and Testing Ctr.**

Due to time constraints, three revenue collection points were excluded from our WVSU revenue report. The results of our audit on these three areas are, therefore, included with this report:

- (1) WVSU Child Development Center: The Center lacked segregation of major duties and lacked supporting documentation for all daycare charges and collections for fiscal year 2009. Also, no procedures or controls were in place, such as management oversight and routine review of accounting records, that would have off-set the lack of segregated duties. The Daycare Director was responsible for collecting and depositing Daycare service charges during fiscal year 2009. Conversely, for all but one month in fiscal year 2010, the Cashier's Office was responsible for billing and collecting Daycare receipts. Daycare deposits increased 339% from \$4,611 in fiscal year 2009 to \$20,221.25 for fiscal year 2010.
  
- (2) WVSU Student Union: The Student Union lacked segregation of key duties, lacked supporting documentation, lacked evidence of a reconciliation between receipt records and deposits and lacked an itemized record of deposits. Also, no procedures or controls were in place, such as management oversight and routine review of accounting records, that would have off-set the critical weakness in internal controls over these revenue collections. According to WVSU's Deposit records, Student Union deposits totaled \$50,096.85 for fiscal year 2009.
  
- (3) WVSU Testing Centers: Career Services lacked supporting documentation, lacked segregation of key duties or off-setting procedures such as management oversight, and lacked a daily reconciliation of receipts to receipt records. According to WVSU accounting records, the Testing Center deposited \$16,747.00 in WVSU accounts in fiscal year 2009; this includes \$1,130.00 in cash.

**Auditor's Recommendation**

We recommend WVSU comply with WV Code §5A-8-9b and §12-2-2, as amended, by strengthening internal control procedures to better safeguard monetary assets, retain supporting documentation, and reconcile assessed charges with receipts for deposit.

**Spending Unit's Response**

See Appendix A

**Finding 2**

**P-card – Inadequate Oversight and Adherence to Policies for One P-card**

While conducting our test of WVSU's purchasing card (P-card) transactions, we noted a failure to follow critical P-card internal control procedures regarding the use of one P-card assigned to a Physical Facilities Department employee. This P-card was used for purchases totaling \$829,827 during fiscal year 2011—far exceeding the use of any other WVSU P-card. Exceptions noted for fiscal year 2011 transactions included, but were not limited to, the following: Lack of point-of-sale receipts to support \$46,844 in purchase transactions, failure to record purchases totaling \$796,048 on log sheets and improper card delegation for \$37,177 in disbursements.

**Auditor's Recommendation**

We recommend WVSU comply with the West Virginia State Auditor's Office Purchasing Card Policies and Procedures Handbook, WVSU's Purchasing Card Policies and Section 14 of WVSU's Internal Policies (See Finding 2 in the *Reportable Compliance and Other Matters* section of this report for more detail).

**Spending Unit's Response**

See Appendix A

**Finding 3**

**Inadequate Inventory Management System**

WVSU's equipment inventory records and oversight procedures (internal controls) were critically deficient. The deficiencies include, but are not limited to, the following: (1) A lack of an all-inclusive fixed asset record. Moreover, items recorded on one or more inventory records, in many instances, failed to contain the required information; such as: item cost, description, serial number, location, etc.; (2) A lack of segregation in the records between WVSU asset purchases and those purchased by non-State funding sources and used by WVSU-affiliated private corporations; (3) Failure to remove assets belonging to the Kanawha Valley Community and Technical College, which was spun off from WVSU effective July 1, 2008, from WVSU's equipment inventory records; and (4) Failure to maintain an adequate record of assigned computers and computer-related equipment. During our audit period of fiscal year 2011, WVSU expended \$137,406.96 on equipment purchases. When one considers the additional purchases of equipment by WVSU both before and after our audit period, it is readily apparent that WVSU equipment purchases represent a substantial investment in WVSU's monetary resources.

**Auditor's Recommendation**

We recommend WVSU comply with Section 9.3 of the West Virginia Higher Education Purchasing Procedures Manual and maintain a complete, composite and up-to-date inventory listing.

**Spending Unit's Response**

See Appendix A

**Finding 4** **Missing Equipment**

We were unable to locate 67 inventoried items, or 36%, out of 188 tested. We were unable to determine the original purchase price for seven of these items due to inadequate WVSU inventory records. However, the original cost of the 60 items that were documented in the inventory records totaled \$151,363.

**Auditor's Recommendation**

We recommend WVSU comply with West Virginia Higher Education Purchasing Procedures Manual, Section 9.3.1 and account for and protect University assets.

**Spending Unit's Response**

See Appendix A

**Finding 5** **Lack of Adequate Policies and Procedures over University Travel Cards**

During our audit period of fiscal year 2011, WVSU paid a total of \$191,434.56 in 15 separate payments to United National Bank for purchases made with the United Bank travel card. We tested 13 of these bank payments (1,171 card transactions) totaling \$189,438.68 and noted the following:

- Purchases made with the WVSU travel card are not subject to the same controls and safeguards as purchases made either through the WVSU accounts payable process or by the State issued P-card program;
- The travel card was used for non-travel purposes. A total of 372 travel card purchases (32%) totaling \$43,606.48 in payments (23%) were made from local vendors (vendors located within 15 miles of the WVSU campus). The majority of these local charges were for meals (78%), but also included charges for hotels (10%) groceries, snacks and beverages (8%) and athletic equipment, supplies and apparel (4%);
- Two purchases for \$602.05 and \$583.92 were made from a local Wal-Mart store. The items purchased consisted of a variety of food and beverages. We could not determine a legitimate reason for the purchases; however, WVSU officials told us these expenditures may have been made for team travel meals purchased prior to departure;
- No supporting documentation (e.g., team rosters, event schedules and recruit athlete profiles) was included with receipts for meals and hotels purchased for athletic teams and recruits to verify dates and participants of the athletic events.

**Auditor's Recommendation**

We recommend WVSU implement policies and procedures, similar in nature to the P-card policies and procedures, to adequately monitor the use of the travel card. Alternatively, WVSU may choose to limit or terminate the use of the travel card and utilize the P-card, when possible. Cash advances could be processed through the WVSU Accounts Payable Office.

**Spending Unit's Response**

See Appendix A

**Finding 6 Inappropriate Travel Expenditures – University Travel Card**

As stated in the previous finding, for our test of the WVSU travel card, we selected 13 WVSU travel card payments totaling \$189,438.68. Although there are no policies and procedures detailing unallowable expenditures or defining personal expenditures for the travel card, we believe some purchases made with this travel card were personal in nature and should have been disallowed. These are summarized in the table that follows:

Inappropriate/Personal Expense	Number of Transactions	Amount
Local Personal Meals		
Personal Items*	18	\$ 977.41

^ Meals purchased within a 15 mile radius of the WVSU Campus.

\*Personal Items include, but are not limited to, the following: feminine products, hair spray, bug spray, contact solution, prescriptions, over the counter pain relievers, tissues, team meal after funeral services, and shoes.

**Auditor's Recommendation**

We recommend WVSU comply with WVSU Board of Governor Policy #5 Travel Regulations, Section 2.3. In addition, we recommend WVSU implement policies and procedures, similar to the WV P-card, to more adequately monitor the use of the travel card.

**Spending Unit's Response**

See Appendix A

**Finding 7 Travel Per Diem Incorrectly Calculated**

During our test of travel expenditures, we noted the following:

- An employee on travel status received meal per diem reimbursement for 13 days; however, for nine of these days, meals were included as part of the registration fee; therefore, the employee was overcompensated by \$450.

- Hand-written alterations on email printouts supporting meal per diems disbursed to students increased the amount of per diem paid by \$400. In addition, the email printouts were not signed by the students. Such signatures are required by WVSU travel regulations as verification that students received meal per diems.
- A computer-generated travel expense settlement form had hand-written alterations made to the traveler's daily travel times and normal work hours. Prior to these alterations the employee was ineligible for meal reimbursements; however, the alterations resulted in the employee receiving meal per diems for two travel days totaling \$70. Also, this same expense form showed the employee was overpaid \$17 for his mileage for two days of travel. Mileage was reported as 40 miles roundtrip from Institute, WV to Charleston, WV; however, the roundtrip mileage is only approximately 20 miles.

**Auditor's Recommendation**

We recommend WVSU comply with WVSU Board of Governor Policy #5 Travel Regulations, Sections 4.6, 4.7, and 4.12 by requiring original signed statements from student travelers who receive per diem prior to reimbursing the guardian traveler. We also recommend WVSU remit only the per diem due employees and that WVUS not pay per diem to travelers when meals are provided as part of a registration fee. In addition, all reimbursement forms should be reviewed to verify proper mileage and mileage rates claimed by travelers.

**Spending Unit's Response**

See Appendix A

**Finding 8 Purchasing Procedures not Followed – Travel Expenditures**

As previously stated, during fiscal year 2011 WVSU paid a total of \$191,434.56 in 15 separate payments to United National Bank for purchases made by WVSU employees with the United Bank travel card. We selected 13 of these 15 travel card payments for testing. These payments totaled \$189,438.68 and included 1,171 individual purchase transactions. We noted purchasing procedures were not followed for several transactions including (1) \$17,735.39 in purchases supported with non-itemized receipts; (2) \$816.46 in purchases with missing or incomplete receipts; (3) \$2,876.12 in purchases with illegible receipts; (4) No receiving report for items purchased totaling \$24,921.64; and (5) Sales tax paid totaling \$868.31.

**Auditor's Recommendation**

We recommend WVSU comply with WVSU Board of Governor Policy #5 "Travel Regulations," WV Legislative Rule, Title 155, Series 1, Section 3, and WV Code §12-3-10(f). Lastly, we recommend WVSU comply with WV State Tax Department's Publication TSD-300, and cease paying sales tax on purchases made within the state of West Virginia.

**Spending Unit's Response**

See Appendix A

**Finding 9 Purchasing Procedures not Followed - P-card Transactions**

As reported in Finding 2, there was a critical lack of oversight and numerous non-compliance issues regarding the use of a State purchasing card (P-card) assigned to one Physical Facilities Department employee. In addition to these exceptions, other non-compliance issues related to the WVSU P-cards were noted during our audit as follows:

- 31 P-card transactions totaling \$31,388 in purchases and \$1,170 in refunds (credits) were not reconciled on individual monthly P-card log sheets as required by WVSU purchasing card procedures;
- 108 disbursement transactions totaling \$495,454 did not include purchasing requisitions.
- Five transactions totaling \$122,611 in purchases where receiving reports did not meet specified statutory requirements;
- WVSU staff failed to cancel a hotel reservation timely resulting in a "no-show" late cancellation charge of \$241.88;
- One transaction totaling \$551 where WV state sales tax was erroneously paid. The amount of tax assessed in error totaled \$31;
- Two instances where the \$5,000 individual transaction-limit was circumvented (stringing). The first transaction for \$5,183.20 was split into three transactions (three card swipes) and the second transaction for \$6,016.00 was split into two separate transactions;
- WVSU did not have permission from the State Auditor's Office to complete transactions by 3<sup>rd</sup> Party Payment Processors—even though cardholders were regularly completing on-line purchases utilizing Pay-pal accounts. We noted four transactions made through 3<sup>rd</sup> Party Payment Processors in the amount of \$488;
- We noted one transaction totaling \$33.50 did not have a receipt available for our review.

**Auditor's Recommendation**

We recommend WVSU comply with State Code, the Auditor's Office Payment Processing Guide and WVSU's Purchasing Card Procedures.

**Spending Unit's Response**

See Appendix A



**Finding 10 Inaccurate Bookstore Inventory Records**

We audited 214 specific categories of merchandise items classified in the bookstore perpetual inventory system and noted the following:

- Twenty-nine inventory categories (13%) were understated in the perpetual inventory system maintained in the bookstore. The errors uncovered totaled approximately \$16,342.82 at cost in understated inventory items
- Two inventory categories (1%) were overstated in the perpetual inventory system. These missing items had a total wholesale cost of \$257.

**Auditor's Recommendation**

We recommend that the institution comply with WV Code §5A-8-9 by inputting Bookstore inventory quantities into the electronic point-of-sale (POS) system when received. We also recommend WVSU comply with WV Code §12-3-10(f) by preparing receiving reports at the original point-of-receipt. We further recommend additional employees be trained to manage inventory and record inventory items into the POS system so the system can remain up to date in the absence of the employee currently maintaining the system. We also recommend that periodic reviews of inventory be completed to ensure that human errors made while inputting inventory amounts are minimized.

**Spending Unit's Response**

See Appendix A

**Finding 11 Incorrect Annual Increment**

We audited 11 of 302 employees that received annual increment during our audit period and noted five employees whose years-of-service credits were not correctly calculated resulting in annual increment overpayments totaling \$480 for fiscal year 2011.

**Auditor's Recommendation**

We recommend WVSU comply with WV Code §5-5-1, as amended, WV Code §5-5-2, as amended, WV Code §18B-9-2, as amended and the Higher Education Policy Commission's Personnel Rule (Title 133, Series 38).

**Spending Unit's Response**

See Appendix A

**Finding 12 Errors in Termination Pay**

During our audit of WVSU retirements and resignations, we tested ten of 30 full-time employees who received termination pay during fiscal year 2011. Errors in calculating

terminal pay resulted in underpayments to employees totaling \$1,400.69 and overpayments to employees totaling \$336.08.

**Auditor's Recommendation**

We recommend WVSU comply with WV Code §12-3-12, as amended, and WV Code §5-5-2, as amended.

**Spending Unit's Response**

See Appendix A

**Finding 13      Improper Use of Change Order**

WVSU initiated a change order totaling \$1,152,000 as an addition to an existing open-ended contract. Although open-ended contracts may be entered into to secure an hourly rate for services, State statute requires rebidding of any single project expected to exceed \$250,000. Therefore, the architectural planning for the major renovation should have been treated as a separate project and should have been bid out, rather than included on an existing contract as a change order.

**Auditor's Recommendation**

We recommend WVSU comply with WV Code §5G-1-3, as amended, and request expressions of interest for all architectural and engineering service projects in the excess of \$250,000.

**Spending Unit's Response**

See Appendix A

**Finding 14      Higher Education Purchasing Procedures not Followed - Fixed Assets**

As part of our equipment inventory test, we selected a sample of assets recorded on WVSU equipment inventory records and traced the sample of equipment selected to the equipments' physical locations as indicated on the lists. We also used auditor judgment and selected items observed at various locations on WVSU's campus and traced these equipment items to the inventory lists. Lastly, we selected equipment items purchased during fiscal year 2011 and traced these items both to the WVSU inventory lists and the equipments' physical location as documented on the list. After we completed the audit, we noted the following exceptions:

- WVSU equipment inventory tags were not readily visible and/or legible for 11 assets;
- 30 instances where inventory was in a different location than indicated on the inventory listing;
- One equipment item was not affixed with a WVSU equipment inventory tag nor was the item's serial number correctly entered onto the WVSU inventory listing.

**Auditor's Recommendation**

We recommend WVSU comply with West Virginia Higher Education Purchasing Procedures Manual and tag all equipment required to be tagged, assuring tags are placed on the asset so that they can be easily located and legibly read, record all required information for inventoried assets, and update inventory records to reflect all changes in assets, (i.e. physical moves or retirement).

**Spending Unit's Response**

See Appendix A

**Finding 15 Noncompliance with Leave Procedures**

An employee took 105 hours (14 consecutive days) of sick leave during the month of November 2010. No documentation could be provided to show the necessity of the sick leave.

**Auditor's Recommendation**

We recommend WVSU comply with HEPC Procedural Rule Title 133, Series 38, Section 5.5 by ensuring proper supervisor oversight of employee leave.

**Spending Unit's Response**

See Appendix A

**Finding 16 Errors in Student Employee Pay**

We noted the following from our audit of student payroll:

- WVSU was unable to provide us with employee timesheets supporting five work-study/ student payroll disbursements (14% of sample) totaling \$1,306;
- WVSU uses a "student agreement" form to document agreed-upon hourly rates of pay for each student employee; however, WVSU was unable to locate one such student agreement for an employee that was paid \$4,135.65 in wages during our audit period;

- Six instances (17% of sample) where employees did not receive the proper amount of pay. On four of these occasions employees were underpaid by a combined \$65.28 and on two occasions employees were overpaid by a combined \$20.75.
- Social Security and Medicare taxes were deducted from a student employee's wages; however, according to IRS regulations, student employees are exempt from such taxes. In total for fiscal year 2011, \$34 in Social Security and Medicare taxes were erroneously withheld from the student's wages.

**Auditor's Recommendation**

We recommend WVSU comply with the WV Code §12-3-13, as amended, WV Code §21-5-3, as amended, and WV Code §21-5C-5. We also recommend WVSU comply with Internal Revenue Code §3121(b)(10) and not deduct Social Security and Medicare taxes from student employee pay.

**Spending Unit's Response**

See Appendix A

**Finding 17 Lack of Itemized Records**

We audited all 40 miscellaneous expenditure transactions totaling \$19,009.58. We noted twelve instances, totaling \$1,948, where monthly invoices for parking permits for students attending classes at the Capitol Center in Charleston were not itemized nor reconciled to a student roster and/or parking tickets detailing the time each student parked and the cost of each ticket. Also, we audited 78 repairs and alterations disbursements totaling \$404,458 and noted one disbursement where documentation for supplies from the vendor to support the total amount paid of \$24,640 did not include an attached itemized invoice for materials costing \$1,559.

**Auditor's Recommendation**

We recommend WVSU comply with the West Virginia State Auditor's Legislative Rule Title 155, Series 1, Section 3.1 and WV Code §5A-8-9.

**Spending Unit's Response**

See Appendix A

**Finding 18 Improperly Calculated Invoices**

While auditing invoices paid for repairs and alternations, we noted WVSU paid one invoice totaling \$6,597 that contained omissions and errors. The invoice failed to include seven hours of work by two employees totaling \$325.50. We also noted an apparent addition error for another employee on the invoice whereby the total hours documented for the employee failed to include one hour of work noted in the hours detailed on the invoice. We believe it is probable the detail hours were correct and, if so, the employee was underpaid \$58.50. In any event, we believe the invoice should not have been paid until discrepancies and omissions were rectified.

During our audit of assets purchased during fiscal year 2011 we noted one receipt/invoice for building improvements totaling \$11,178, was miscalculated. The unit total for hours worked and amount paid per hour did not total the extended amount displayed on the invoice. The invoice total was under calculated by \$320.

**Auditor's Recommendation**

We recommend WVSU comply with WV Code §5A-8-9, the West Virginia Higher Education Policy Commission Procedural Rule 133-30, and the West Virginia State Auditor's Office Payment Processing Guide.

**Spending Unit's Response**

See Appendix A

**Finding 19      Lack of Policies and Procedures on Calculating Daily Rate of Separation Pay**

Neither WVSU nor the Higher Education Policy Commission has a documented rule or procedure that provides for the prescribed method of calculating employee pay when an employee terminates employment. In the absence of such a policy or rule, we believe WVSU and other higher education institutions should use the method developed by the WV Division of Personnel (DOP). The terminal pay calculations used by WVSU resulted in variances in comparison with the method prescribed by the DOP. One employee would have been paid \$468 more had WVSU employed the DOP method of calculating terminal pay. Another employee would have been paid \$22 more had WVSU used the DOP prescribed method.

**Auditor's Recommendation**

Although there are no specific rules regarding how WVSU should calculate lump sum payments or payments for working part of a pay period, we recommend WVSU voluntarily elect to follow the methods prescribed by the WV Division of Personnel. The DOP rules for calculating a lump sum payment assures all payments for terminal annual leave are treated the same for all separating State employees.

**Spending Unit's Response**

See Appendix A

**Item 1      Review of Additional Charges for WVSU's 2011 Financial Statement Audit**

We were asked by WVSU personnel to review additional billings for the West Virginia State University (WVSU) - Financial Statement Audit fiscal year ending June 30, 2011 performed by Deloitte & Touche (D&T). WVSU voiced concerns about the justifications for D & T's additional assessments for this audit. We determined the additional charges assessed complied with the contract. We concluded the services outlined in the additional charges memo were not negotiated as part of the contract and are "additional services". However, we did not consult Governmental Accounting Standards Board (GASB) Statements or review D&T work papers; therefore, we cannot determine

whether the additional work was necessary or if the time spent recommending adjustments or performing additional testing was reasonable.

**Auditor's Recommendation**

We recommend if the agency believes journal entries prescribed by D&T are incorrect, they should consult Governmental Accounting Standards Board (GASB). If they find the recommended entry is not in compliance with GASB and the entry the University originally made was correct, they should pursue a refund for the amount charged for the adjustment recommendation and any additional testing resulting from adjustment.

**Spending Unit's Response**

No Response

**Agenda Item 8.b.iv.**  
**November 14, 2013**

**Information**

**BOG Budget Report**

The October BOG Budget Report is being finalized and will be provided at the meeting.

University - E&G Budget  
FY 2014 Budget / Actual Expenditures 09/30/13

	Salaries & Benefits			Supplies & Other Services			Total			Notes
	Total Year Budget	Fiscal Y-T-D Actual	Difference	Total Year Budget	Fiscal Y-T-D Actual	Difference	Total Year Budget	Fiscal Y-T-D Actual	Difference	
General Revenue										
Tuition Revenue										
R&D Corp Indirect Funds										
<b>Sub Total of Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,264,937</b>	<b>5,326,723</b>	<b>16,938,214</b>	(1.)
Academic Affairs	11,031,558	1,510,343	9,521,215	260,726	40,916	219,810	11,292,284	1,551,259	9,741,025	(3.)
Student Affairs	1,360,911	309,170	1,051,741	113,659	25,254	88,405	1,474,570	334,424	1,140,146	(5.)
President's Area	1,049,664	275,908	773,756	792,350	57,110	735,240	1,842,014	333,018	1,508,996	(5.)
University Relations	1,004,467	232,132	772,335	299,167	66,994	232,173	1,303,634	299,126	1,004,508	(5.)
Phy Fac Net of Transfers	2,410,273	164,325	2,245,948	620,229	315,250	304,979	3,030,502	479,575	2,550,927	(4.)
University Advancement	244,762	66,557	178,205	103,510	13,253	90,257	348,272	79,809	268,463	(5.)
Finance	1,427,631	363,273	1,064,358	116,647	61,122	55,525	1,544,278	424,394	1,119,884	(5.)
College Wide	83,662	0	83,662	1,345,721	365,666	980,055	1,429,383	365,666	1,063,717	(5.)
<b>Sub Total of Expenses</b>	<b>18,612,928</b>	<b>2,921,707</b>	<b>15,691,221</b>	<b>3,652,009</b>	<b>945,565</b>	<b>2,706,444</b>	<b>22,264,937</b>	<b>3,867,272</b>	<b>18,397,665</b>	(5.)
<b>Grand Total</b>							<b>0</b>	<b>1,459,451</b>		

**Footnotes:**

- (1.) 25% is the target for September activity compared to budgets.
- (2.) Revenue clearing account balance of \$674,944. Of this amount, 75% or \$506,000 estimated will go to E&G area.
- (3.) Faculty salaries do not begin until September.
- (4.) Physical Facilities central services transfers of \$532,000 has not been transferred as of the end of September. BRIM insurance of \$47,000, postage of \$61,000, and \$93,000 in building repairs
- (5.) Athletic Scholarship expense in President's area occurs in October.; \$496,000 for the fall semester
- (6.) Upfront costs for audits of \$21,000, and bank cost for credit cost of \$16,000



**University - All Funds**  
**FY 2014 Budget / Actual Expenditures 09/30/13**

Type of Funds	A	B	C	D	E	F
	Beginning Balance As of July 1, 2013	Total Revenue Actual	Salaries & Benefits Actual	Supplies & Other Services Actual	Total Expense Budget Actual	Ending Balance 9/30/2013
<b>0373</b>						
State Appropriations: For University and Land Grant Match		2,131,541 <u>381,600</u>				
	0	2,513,141	1,528,463	146,598	1,675,061	838,080
<b>4611</b>						
Tuition and Fees: 50 some sub-funds		3,639,381	2,030,999	1,212,421	3,243,420	1,381,350
<b>4612</b>						
Auxiliary Fees: Bookstore, Housing, Dining Athletics, Public Safety	985,389					
	457,222	1,955,947	452,731	1,005,887	1,458,618	954,551
<b>4613</b>						
Capital Fees: Capital Activity Transfers from HEPC	783,681	4,294,782	37,200	4,324,417	4,361,617	716,846
<b>4614</b>						
State Grants:	460,404	857,784	119,826	776,482	896,308	421,881
<b>8775</b>						
Federal Funds:	104,774	507,603	201,223	253,921	455,144	157,233
<b>Grand Total</b>						<b>4,469,941</b>

**Note:**

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

- Fleming Hall Activity:

4,019,649	939	3,999,011	3,999,950	1,167,860
		<b>YTD Totals</b>	14,195,195	804,805
				Balance to complete

West Virginia State University  
 Auxiliary Account Activity for September 2013  
 Fund 4612

Fund Number	Fund Name	6/30/2013 Fund Balance	9/30/2013 Fund Balance	FY 14 Net Activity
123610	Student Union Operation	(178,865)	(151,341)	\$ 27,524
123710	Housing	(1,324,376)	(1,309,861)	\$ 14,515
123810	Dining Food Services	(624,642)	(546,226)	\$ 78,416
123980	Athletics Current	(427,673)	(436,334)	\$ (8,661)
123981	Athletic Enhancement Funds	181,285	164,240	\$ (17,045)
125180	Faculty Housing	65,636	27,702	\$ (37,934)
125620	Parking	(158,781)	(105,313)	\$ 53,468
129110	Bookstore	2,924,639	3,311,684	\$ 387,045
	<b>Fund 4612 Balance</b>	<b>\$ 457,223</b>	<b>\$ 954,551</b>	<b>\$ 497,328</b>

Balance in All Funds Report 954,551