

West Virginia University Combined FY19 Budget

Revenues:	FY 2019
Tuition and Fees	\$ 441,614,000
State Appropriations	\$ 180,844,000
Grants and Contracts	\$ 231,498,000
Auxiliaries	\$ 153,385,000
Other Revenues	\$ 91,490,000
Other Appropriations	\$ 10,605,000
Total Revenues	\$ 1,109,436,000
Expenses:	
Salaries and Wages	\$ 544,393,000
Benefits	\$ 166,836,000
Supplies and Other Services	\$ 231,297,000
Depreciation and Amortization	\$ 73,595,000
Utilities	\$ 31,656,000
Scholarship and Fellowship	\$ 38,986,000
Debt Service	\$ 35,178,000
Other Expenses	\$ 2,200,000
Total Expenses	\$ 1,124,141,000
Net Position:	
Increase/(Decrease) in Net Position/Operating Loss	\$ (14,705,000)
Increase/(Decrease) in Net Position	\$ (14,705,000)
Less Capital Grants & Contracts	\$ (7,097,000)
Change in Net Position before Capital	\$ (21,802,000)
<i>Effect of GASB 45 Accrual</i>	<i>\$ 13,253,000</i>
<i>Amortization of Donated Software</i>	<i>\$ 4,657,000</i>
<i>Depreciation of Public/Private Assets</i>	<i>\$ 5,150,000</i>
<i>Reversal of Unrealized Investment (Gains)/Losses</i>	<i>\$ (250,000)</i>
<i>Capital Loss on Asset Retirement</i>	<i>\$ -</i>
<i>Net Pension Expense</i>	<i>\$ 966,000</i>
<i>Asbestos Accrual (GASB 49)</i>	<i>\$ -</i>
Income Before Other Activity without GASB 45 Accrual and Unrealized Investment Gains/(Losses)	\$ 1,974,000