

**West Virginia University Combined
FY20 Budget**

Revenues:	FY2020
Tuition and Fees	\$ 408,814,000
State Appropriations	\$ 184,744,000
Grants and Contracts - Non-Capital	\$ 234,131,000
Grants and Contracts - Capital	\$ 7,097,000
Auxiliaries	\$ 137,768,000
Other Revenues	\$ 105,538,000
Other Appropriations	\$ 10,629,000
Total Revenues	\$ 1,088,721,000
Expenses:	
Salaries and Wages	\$ 537,529,000
Benefits	\$ 160,390,000
Supplies and Other Services	\$ 226,716,000
Depreciation and Amortization	\$ 69,178,000
Utilities	\$ 29,045,000
Scholarship and Fellowship	\$ 45,152,000
Debt Service	\$ 34,103,000
Other Expenses	\$ 4,402,000
Total Expenses	\$ 1,106,515,000
Net Position:	
Increase/(Decrease) in Net Position/Operating Loss	\$ (17,794,000)
Less Capital Grants & Contracts	\$ (7,097,000)
Change in Net Position before Capital	\$ (24,891,000)
Effect of GASB 45 Accrual	\$ 13,253,000
Amortization of Donated Software	\$ 8,374,000
Depreciation of Public/Private Assets	\$ 5,164,000
Reversal of Unrealized Investment (Gains)/Losses	\$ (250,000)
Capital Loss on Asset Retirement	\$ -
Net Pension Expense	\$ 966,000
Asbestos Accrual (GASB 49)	\$ -
RTF investment related gift revenue	\$ -
Adjusted Income (Loss) Before Capital and Other Activity	\$ 2,616,000