

S&A Financial Summary (KCWU-FM)

FMS Project ID
 CWU Fund
 Department
 Manager

5-35000-00-1
 539
 Campus Life
 Chris Hull

KCWU
 KCWU
 Student Life
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BALANCE - BEGINNING OF YEAR

\$ 8,708.92

Revenues

44245	S&A Allocation-Base	\$	210,000.00
44305	SUB Fee Allocation	\$	160,726.00
		\$	-

Total Revenues

\$ 370,726.00

Expenses

51105	Wages - Classified Staff	\$	115,489.61
51205	Wages - Exempt Staff	\$	52,003.24
51805	Wages - Temp/Other	\$	3,613.45
51815	Wages - Student	\$	69,193.59
51835	Overtime Extra Time	\$	126.38
52000	Employee Benefits	\$	66,587.77
53000	Goods & Services	\$	34,679.55
53800	Travel Expenses	\$	-
53400	Equipment/Software Purchases	\$	39,129.42
54730	Transfer Goods & Services (54730)	\$	200

Compensated Absences Accrual Funding

Total Expenses

(\$381,023.01)

Beginning of Year Balance \$ 8,708.92

Total Revenues \$ 370,726.00

Net Revenues (Expenses) (\$1,588.09)

Balance - End of Year

(\$1,588.09)

2010-2011 Budget Summary

Expenditures		
<i>Classified</i>	(\$115,489.61)	Non S&A funding
<i>Exempt</i>	(\$52,003.24)	S&A funding
<i>Student/Temp</i>	(\$72,933.42)	S&A funding
<i>Benefits</i>	(\$66,587.77)	S&A funds only the Exempt + Student/Temp categories
<i>Goods & Svs.</i>	(\$34,679.55)	S&A funding
<i>Equipment</i>	(\$39,129.42)	S&A funding
<i>Accruals</i>	(\$200)	
TOTAL	(\$381,023.01)	

2010-2011 Budget Activity Detail

Classified Staff: As of 2010-2011, Classified salaries and benefits appear on the same Project ID budget reports as do our S&A allocated funds. Classified salaries and benefits are not paid from S&A allocated funds. However, in an attempt to better manage and track Classified expenditures as a part of our entire station operating budget, this line was added. Total allocation was \$160,726, but will typically be closer to \$169,000. Our IT Tech 2 position was vacant for 1 1/2 months at the beginning of the fiscal year, and our Program Coordinator participated in the University's Voluntary Leave Incentive program, offered during the 2010-2011 year.

Exempt Staff: Expenditures for the 1 Exempt staff (General Manager) position were below the typically allocated amount of \$58,496.16, because this person also participated in the University's Voluntary Leave Incentive program, offered during the 2010-2011 year.

Student/Temp: 16 student employees were hired for 2010-2011, which is 4 more than average. Two graduating seniors vacated their positions early; one student employee was discontinued after Winter, 2011; and one student employee resigned after Winter, 2011 in order to spend more concentrated time within his major and its related activities.

Net average Student/Temp expenditures for 2010-2011 was roughly \$15,000 higher than the previous two years, because more students were initially hired; more student employment hours were offered during Summer, 2010 than in recent Summers; one student who was specifically trained for his position was hired as a Temp/Hourly employee when his student status was discontinued due to personal lack of funding. As a result, this individual was allowed to work beyond the typical 19 hour per week limit in effect for student employees.

Benefits: Benefits funding now appears as a combined line between Exempt, Classified, and Student/Temp staffing. S&A funds only cover benefits expenses for one Exempt General Manager and the station's student employees. As such, S&A funds covered approximately \$19,050.23 for 2010-2011, compared with \$47,537.54 spent for benefits from the separate Classified fund source.

Goods, Services, & Equipment Expenditures (Equipment areas highlighted in yellow)

53110	Miscellaneous Supplies	\$2,125.12
53120	Office Supplies	\$3,215.21
53130	Data Processing Supplies	\$2,322.50
53140	Instruction & Res Supplies	\$151.34
53151	Postage General Meter	\$42.26
53154	Business Reply - Postage Due	\$2.54
53160	Telephone (Line Charges)	\$5,597.55
53170	Telephone (Long Distance)	\$221.82
53182	Telephone - Rebill (Tower audio; telemetry; cell)	\$4,631.10
53190	Electricity (Tower site)	\$1,697.19
53260	Rentals and Leases (incl. tower site property lease)	\$2,406.94
53270	Repairs	\$1,649.87
53280	Maintenance	\$302.80
53300	Printing - Campus	\$359.06
53315	Office Copier Supplies	\$535.08
53325	Light Refreshments for Meetings	\$152.00
53330	Memberships	\$685.00
53345	Employee Recognition Awards	\$368.01
53350	Subscriptions	\$3,345.58
53410	Equipment - Non Inventoried - Non Capitalized	\$12,084.41
53420	Equipment - Inventoried - Non Capitalized	\$24,401.52
53430	Software - Non-Inventoried	\$3,176.70
53440	Software Maintenance	\$160.92
53460	Purchased Service - Non 1099	\$2,916.00
53480	Vehicle Maintenance and Operating Costs	\$299.20
53483	Unleaded Gasoline (for station vehicle - Step Van)	\$90.67
53520	Advertising	\$589.00
53530	Program Expenses	\$1,325.50
53540	Freight	\$46.15
53554	Maintenance Supplies	\$175.65
54065	Media Audio	\$1,105.28
54310	Lib. Special Purchase	\$277.10
54513	Cell Phone Allowance	\$1,440.00
54730	Transfer Goods & Services	\$200.00
	GRAND TOTAL	\$74,008.97

Goods & Services; Equipment

2010-2011 involved the heaviest equipment expenditures of the past 3 fiscal years. Given that this year was the fifth year of operation in the SURC facility, several rack mount and desktop computer systems and uninterruptible power supplies were in need of replacement/upgrade. Furthermore, higher than normal investments were made for Network Attached Storage technology. This technology represents an intermediate step between a physical CD music library and a digitized electronic music library. Management staff decided it was more responsible stewardship to merge into the electronic music library arena via an intermediate step, until all appropriate research and development could take place, and in order to conserve Non Operating FF&E funds that weren't solidified until late into the fiscal year.

Budget Changes

- 4/29/2011 \$7,000 was transferred from the Budget ALL line to Goods and Services, to offset higher than normal equipment expenditures in this area. The Budget ALL line kept accruing funds during fiscal year 2011 because of the salary savings realized from the Voluntary Leave Incentive taken by Program Coordinator, John Cerney, and General Manager, Chris Hull.
- 5/31/2011 \$1,175 was transferred from the Budget ALL line to Goods and Services, again to help offset expenses being realized.
- 6/29/2011 Management staff did not realize that some of the non S&A funding that was supposed to be allocated for Classified Staff salaries and benefits was instead routed to the Budget ALL line. Given that the Budget ALL line was accruing funds realized from two professional staff taking Voluntary Leave Incentive time, the two prior budget changes assumed these funds were spendable. This final budget change was enacted to help rectify budget shortfalls. \$949 was moved from the Budget ALL line; \$7,685 was moved from the Benefit Savings line; and \$3,500 was left in unrealized Student/Temp funds. This total of \$12,134 was redistributed as follows: \$10,300 was moved into the Classified Salary line, and \$1,834 was moved into the Benefits line to help cover projected accidental shortfall in the Classified and Benefits lines. This oversight was the reason the overall KCWU-FM budget+B99 was overspent by \$1,588.09 by the end of Fiscal Year 2011. PeopleSoft records show the Benefits line overspent by \$3,248.68. However, with funds left over in other budget lines, the net result of (\$1,588.09) was achieved, amounting to only a minor oversight and minor deficit carry-forward into Fiscal Year 2012.

