

Deloitte & Touche LLP

Open-End PO# 09012 (PO#14033 & 14034)

FY 2012 Financial & Bond Audits

7/30/2013

FIMS VENDOR #: 123233

INSTITUTION	FIMS ACCOUNT NO.	ORIGINAL ENCUMBERED FEE AMOUNT	% of Original Fee
4 Year Institutions			
Payments			
Bluefield State College	4371 2014 0482 099 025	\$ 26,450.00	2.95%
Adoption of GASB #63 in FY 2013	4371 2014 0482 099 025	\$ 1,000.00	0.11%
BSC - New AICP Guidelines relative to journal entry testing	4371 2014 0482 099 025	\$ 1,500.00	0.17%
Concord University	4407 2014 0483 099 025	\$ 27,575.00	3.08%
Adoption of GASB #63 in FY 2013	4407 2014 0483 099 025	\$ 1,000.00	0.11%
CU - New AICP Guidelines relative to journal entry testing	4407 2014 0483 099 025	\$ 1,500.00	0.17%
Fairmont State University	4490 2014 0484 099 025	\$ 31,515.00	3.52%
FSU Bond 2002A & 2003A Audit (Housing/Parking, Student Ctr.)	4491 2014 0484 099 025	\$ 14,636.00	1.63%
FSU Bond 2002B Audit (Infrastructure Bonds)	4492 2014 0484 099 025	\$ 7,314.00	0.82%
FSU - Zero Fairmont Bond Audits (2 X \$2060)	4491 2014 0484 099 025	\$ (4,120.00)	-0.46%
FSU - Zero Fairmont Bond Audits (1 X \$2060)	4492 2014 0484 099 025	\$ (2,060.00)	-0.23%
Adoption of GASB #63 in FY 2013	4492 2014 0484 099 025	\$ 1,000.00	0.11%
FSU - New AICP Guidelines relative to journal entry testing	4492 2014 0484 099 025	\$ 2,000.00	0.22%
Pierpont CTC	4831 2014 0446 099 025	\$ 23,635.00	2.64%
Pierpont CTC - Adoption of GASB #63 in FY 2013	4831 2014 0446 099 025	\$ 1,000.00	0.11%
Pierpont - New AICP Guidelines relative to journal entry testing	4831 2014 0446 099 025	\$ 1,500.00	0.17%
Glenville State College	4496 2014 0485 099 025	\$ 25,325.00	2.83%
Adoption of GASB #63 in FY 2013	4496 2014 0485 099 025	\$ 1,000.00	0.11%
GSC - New AICP Guidelines relative to journal entry testing	4496 2014 0485 099 025	\$ 1,500.00	0.17%
Shepherd University	4532 2014 0486 099 025	\$ 43,895.00	4.90%
Shepherd University - Adoption of GASB #63 in FY 2013	4532 2014 0486 099 025	\$ 1,000.00	0.11%
Shepherd - New AICP Guidelines relative to journal entry testing	4532 2014 0486 099 025	\$ 2,000.00	0.22%
Shepherd University Research Corp.	4532 2014 0486 099 025	\$ 9,005.00	1.01%
Shepherd University Research Corp. A-133	4532 2014 0486 099 025	\$ 3,380.00	0.38%
SU Credit for No Research Corp. A-133 & Separate Financials FY13	4532 2014 0486 099 025	\$ (4,380.00)	-0.49%
SU Credit for No Research Corp. A-133 & Separate Financials FY12	4532 2014 0486 099 025	\$ (4,280.00)	-0.48%
West Liberty University	4562 2014 0488 099 025	\$ 29,265.00	3.27%
WLU - Adoption of GASB #63 in FY 2013	4562 2014 0488 099 025	\$ 1,000.00	0.11%
WLU Bond Audit	4562 2014 0488 099 025	\$ 9,570.00	1.07%
WLU - Credit for Bond issues that do not require separate audit	4562 2014 0488 099 025	\$ (2,060.00)	-0.23%
WLU - New AICP Guidelines relative to journal entry testing	4562 2014 0488 099 025	\$ 1,500.00	0.17%
WLU Research Corp. (if A133 not required)	4562 2014 0488 099 025	\$ 3,200.00	0.36%
West Virginia State University	4611 2014 0490 099 025	\$ 33,765.00	3.77%
WVSU - Adoption of GASB #63 in FY 2013	4611 2014 0490 099 025	\$ 1,000.00	0.11%
WVSU - New AICP Guidelines relative to journal entry testing	4611 2014 0490 099 025	\$ 2,000.00	0.22%
WVSU Bond Audit	4611 2014 0490 099 025	\$ 8,440.00	0.94%
WVSU Bond issue – Fall 2012 refunding	4611 2014 0490 099 025	\$ 3,200.00	0.36%
WVSU Credit for Bond issue not requiring separate audit	4611 2014 0490 099 025	\$ (2,060.00)	-0.23%

WV State University Research Corp.	4611 2014 0490 099 025	\$ 11,255.00	1.26%
WV State University Research Corp. A-133	4611 2014 0490 099 025	\$ 3,940.00	0.44%
WVSU Research Corp. - Adoption of GASB #63 in FY 2013	4611 2014 0490 099 025	\$ 500.00	0.06%
WVSU Research Corp. - New AICP Guidelines - journal entry testing	4611 2014 0490 099 025	\$ 1,000.00	0.11%
Marshall University	4890 2014 0471 099 025	\$ 86,100.00	9.62%
MU Bond Audit	4891 2014 0471 099 025	\$ 7,315.00	0.82%
MU - Additional MU Bonds outstanding Fall 2011 Issuance	4891 2014 0471 099 025	\$ 8,240.00	0.92%
MU – credit for two Bond Issues not requiring separate audits	4891 2014 0471 099 025	\$ (4,120.00)	-0.46%
MU - Adoption of GASB #63 in FY 2013	4890 2014 0471 099 025	\$ 1,000.00	0.11%
MU - GASB #60 Adopted in 2012	4890 2014 0471 099 025	\$ 2,000.00	0.22%
MU - New AICP Guidelines relative to journal entry testing	4890 2014 0471 099 025	\$ 2,000.00	0.22%
Marshall University Research Corp.	4890 2014 0471 099 025	\$ 15,190.00	1.70%
Marshall University Research Corp. A-133	4890 2014 0471 099 025	\$ 5,065.00	0.57%
MURC - Adoption of GASB #63 in FY 2013	4890 2014 0471 099 025	\$ 1,000.00	0.11%
MURC - New AICP Guidelines relative to journal entry testing	4890 2014 0471 099 025	\$ 1,500.00	0.17%
WV School of Osteopathic Medicine	4082 2014 0476 099 025	\$ 27,575.00	3.08%
WVSOM - Adoption of GASB #63 in FY 2013	4082 2014 0476 099 025	\$ 1,000.00	0.11%
WVSOM - New AICP Guidelines relative to journal entry testing	4082 2014 0476 099 025	\$ 1,500.00	0.17%
West Virginia University	4187 2014 0463 099 025	\$ 193,590.00	21.62%
WVU - Adoption of GASB #63 in FY 2013	4187 2014 0463 099 025	\$ 1,000.00	0.11%
WVU - GASB #60 Adopted 2012	4187 2014 0463 099 025	\$ 1,000.00	0.11%
WVU - New AICP Guidelines relative to journal entry testing	4187 2014 0463 099 025	\$ 2,000.00	0.22%
WVU Bond Issue - July 2012 Transaction	4187 2014 0463 099 025	\$ 3,200.00	0.36%
WVU - Additional Bonds Outstanding - Aug. 2011 (1) & Oct 2011 (2)	4187 2014 0463 099 025	\$ 18,540.00	2.07%
WVU - February 2013 refunding transaction	4187 2014 0463 099 025	\$ 3,200.00	0.36%
WVUIT Foundation in Fund and Financial Statement	4187 2014 0463 099 025	\$ -	0.00%
West Virginia University Research Corp.	4187 2014 0463 099 025	\$ 18,570.00	2.07%
West Virginia University Research Corp. A-133	4187 2014 0463 099 025	\$ 11,820.00	1.32%
WVU Research Corp. Adoption of GASB #63 in FY 2013	4187 2014 0463 099 025	\$ 1,000.00	0.11%
WVU Research Corp.- New AICP Guidelines - journal entry testing	4187 2014 0463 099 025	\$ 2,000.00	0.22%
WVU Paradigm Development Transactions Fall 2012	4187 2014 0463 099 025	\$ 7,500.00	0.84%
WVU Suncrest Center & related debt incurred July 2012	4187 2014 0463 099 025	\$ 3,200.00	0.36%
WVU Square at Falling Run acquisition and Bond issuance Sep. 2012	4187 2014 0463 099 025	\$ 2,500.00	0.28%
WVNET	4780 2014 0495 099 025	\$ 18,010.00	2.01%
WVNET - New AICP Guidelines relative to journal entry testing	4780 2014 0495 099 025	\$ 1,000.00	0.11%
Higher Education Policy Commission	4921 2014 6921 099 025	\$ 19,130.00	2.14%
HEPC Bond Audit - System	4921 2014 6921 099 025	\$ 47,835.00	5.34%
HEPC - Credit for College Systems Bonds Maturing in 2012	4921 2014 6921 099 025	\$ (11,960.00)	-1.34%
HEPC - Additional Bond Audit (2009 CTC Bonds)	4921 2014 6921 099 025	\$ 11,960.00	1.34%
HEPC - Additional Bond Audit (HEPC 2010 Series A, B & C)	4921 2014 6921 099 025	\$ 11,960.00	1.34%
HEPC - Additional Bond Audit - 2012 Issuance	4921 2014 6921 099 025	\$ 11,960.00	1.34%
HEPC Credit - 2009 Bonds outstanding but do not require separate audit	4921 2014 6921 099 025	\$ (2,060.00)	-0.23%
HEPC - GAAP Reporting Closing Books	4921 2014 6921 099 025	\$ 3,380.00	0.38%
HEPC - Combined WV Higher Ed. Fund Rpt.	4921 2014 6921 099 025	\$ 37,140.00	4.15%
HEPC - Adoption of GASB #63 in FY 2013	4921 2014 6921 099 025	\$ 1,000.00	0.11%
HEPC - New AICP Guidelines relative to journal entry testing	4921 2014 6921 099 025	\$ 1,000.00	0.11%
Fund - Adoption of GASB #63 in FY 2013	4921 2014 6921 099 025	\$ 1,000.00	0.11%
4 Year Subtotal		\$ 895,245.00	100.00%

INSTITUTION	ACCOUNT NO.	ORIGINAL ENCUMBERED FEE AMOUNT	% of Original Fee
2 Year Institutions			
Payments			
Blue Ridge Community & Technical College	4961 2014 0447 099 025	\$ 25,885.00	9.57%
BRCTC - Adoption of GASB #63 in FY 2013	4961 2014 0447 099 025	\$ 500.00	0.18%
BRCTC - New AICP Guidelines relative to journal entry testing	4961 2014 0447 099 025	\$ 1,000.00	0.37%
Bridgemont Community & Technical College	4976 2014 0449 099 025	\$ 23,635.00	8.73%
BCTC use of own Financial System	4976 2014 0449 099 025	\$ 2,175.00	0.80%
BCTC Foundation in Inst. & Fund Financial Statements	4976 2014 0449 099 025	\$ -	0.00%
BCTC - Adoption of GASB #63 in FY 2013	4976 2014 0449 099 025	\$ 500.00	0.18%
BRCTC - New AICP Guidelines relative to journal entry testing	4976 2014 0449 099 025	\$ 1,000.00	0.37%
Eastern WV Comm. & Tech College	0587 2014 0492 412 025	\$ 24,200.00	8.94%
Eastern - Adoption of GASB #63 in FY 2013	0587 2014 0492 412 025	\$ 500.00	0.18%
Eastern - New AICP Guidelines relative to journal entry testing	0587 2014 0492 412 025	\$ 1,000.00	0.37%
Mountwest Community & Technical College	4865 2014 0444 099 025	\$ 25,820.00	9.54%
Mountwest Bonds Outstanding	4865 2014 0444 099 025	\$ 1,500.00	0.55%
MCTC Foundation in Fund & Financial Statement	4865 2014 0444 099 025	\$ -	0.00%
MCTC - Adoption of GASB #63 in FY 2013	4865 2014 0444 099 025	\$ 500.00	0.18%
MCTC - New AICP Guidelines relative to journal entry testing	4865 2014 0444 099 025	\$ 1,000.00	0.37%
New River Community & Technical College	4876 2014 0445 099 025	\$ 25,820.00	9.54%
NRCTC use of own Financial System	4876 2014 0445 099 025	\$ 2,175.00	0.80%
NRCTC- New AICP Guidelines relative to journal entry testing	4876 2014 0445 099 025	\$ 1,000.00	0.37%
NRCTC - Adoption of GASB #63 in FY 2013	4876 2014 0445 099 025	\$ 500.00	0.18%
Pierpont Community & Technical College	See 4-Year FSU	\$ -	0.00%
Southern WV Comm. & Tech College	4680 2014 0487 099 025	\$ 25,885.00	9.57%
SWVCTC - Adoption of GASB #63 in FY 2013	4680 2014 0487 099 025	\$ 500.00	0.18%
SWVCTC- New AICP Guidelines relative to journal entry testing	4680 2014 0487 099 025	\$ 1,000.00	0.37%
WV Northern Community College	4726 2014 0489 099 025	\$ 24,760.00	9.15%
WVNCC - Adoption of GASB #63 in FY 2013	4726 2014 0489 099 025	\$ 500.00	0.18%
WVNCC - New AICP Guidelines relative to journal entry testing	4726 2014 0489 099 025	\$ 1,000.00	0.37%
Kanawha Valley Community & Technical College	4846 2014 0448 099 025	\$ 23,635.00	8.73%
KVCTC use of own Financial System	4846 2014 0448 099 025	\$ 2,175.00	0.80%
KVCTC - Adoption of GASB #63 in FY 2013	4846 2014 0448 099 025	\$ 500.00	0.18%
KVCTC - New AICP Guidelines relative to journal entry testing	4846 2014 0448 099 025	\$ 1,000.00	0.37%
WVU - Parkersburg	4318 2014 0464 099 025	\$ 23,635.00	8.73%
WVUP Foundation in Inst. & Fund Financial Statements	4318 2014 0464 099 025	\$ 1,775.00	0.66%
WVUP - Adoption of GASB #63 in FY 2013	4318 2014 0464 099 025	\$ 1,000.00	0.37%
WVUP - New AICP Guidelines relative to journal entry testing	4318 2014 0464 099 025	\$ 1,500.00	0.55%
Council for Community & Technical College Ed.	0596 2014 6890 392 025	\$ 22,510.00	8.32%
Council - Adoption of GASB #63 in FY 2013	0596 2014 6890 392 025	\$ 500.00	0.18%
2 Year Subtotal		\$ 270,585.00	100.00%
Total		\$ 1,165,830.00	