

WEST VIRGINIA STATE UNIVERSITY

COMPARATIVE BUDGET REPORTS

For

Fiscal Years 2009 and 2010

As of June 30, 2010

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2009 and 2010

University

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 14,782,204.30	\$ 14,516,228.76	\$ (265,975.54)	-1.80%
Benefits	\$ 3,019,835.26	\$ 2,606,771.09	\$ (413,064.17)	-13.68%
Total Personnel & Benefits	\$ 17,802,039.56	\$ 17,122,999.85	\$ (679,039.71)	-3.81%
Expenses	\$ 4,393,727.34	\$ 5,413,854.70	\$ 1,020,127.36	23.22%
Transfers Out	\$ 676,736.38	\$ 118,465.00	\$ (558,271.38)	-82.49%
Transfers In	\$ -			
Total Expenses	\$ 22,872,503.28	\$ 22,655,319.55	\$ (217,183.73)	-0.95%
Service Agreement	\$ (2,806,000.00)	\$ (2,946,300.00)	\$ (140,300.00)	
Total Expenses - Service Agreement	\$ 20,066,503.28	\$ 19,709,019.55	\$ (357,483.73)	-1.78%

	FY/09	FY/10	Difference	Percent Change
GENERAL REVENUE	\$ 10,734,590.00	\$ 10,032,288.00	\$ (702,302.00)	-6.54%
TUITION REVENUE	\$ 9,184,850.00	\$ 10,953,292.19	\$ 1,768,442.19	19.25%
TOTAL REVENUE	\$ 19,919,440.00	\$ 20,985,580.19	\$ 1,066,140.19	5.35%

Budget FY/09 v FY/10	\$ 20,181,590.00	\$ 20,679,801.00		
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WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures

University

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 15,540,997.00	\$ 14,516,228.76	\$ 1,024,768.24	93.41%
Benefits	\$ 2,722,790.00	\$ 2,606,771.09	\$ 116,018.91	95.74%
Total Personnel & Benefits	\$ 18,263,787.00	\$ 17,122,999.85	\$ 1,140,787.15	93.75%
Expenses	\$ 5,271,256.00	\$ 5,413,854.70	\$ (142,598.70)	102.71%
Transfers Out	\$ 125,000.00	\$ 118,465.00	\$ (6,535.00)	
Transfers In				
Total Expenses	\$ 23,660,043.00	\$ 22,655,319.55	\$ 1,004,723.45	95.75%
Chargeback	\$ (2,946,300.00)	\$ (2,946,300.00)	\$ -	100.00%
Total Expenses - Chargeback	\$ 20,713,743.00	\$ 19,709,019.55	\$ 1,004,723.45	95.15%

	FY/10 Budget	FY/10 Collections	Difference	% Collected
GENERAL REVENUE	\$ 10,391,801.00	\$ 10,032,288.00	\$ (359,513.00)	96.54%
TUITION REVENUE	\$ 10,288,000.00	\$ 10,953,292.19	\$ 665,292.19	106.47%
TOTAL REVENUE	\$ 20,679,801.00	\$ 20,985,580.19	\$ 305,779.19	101.48%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Academic Affairs

Academic Affairs

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 8,692,577.05	\$ 8,142,032.69	\$ (550,544.36)	-6.33%
Benefits	\$ 2,079,326.04	\$ 1,736,270.42	\$ (343,055.62)	-16.50%
Total Personnel & Benefits	\$ 10,771,903.09	\$ 9,878,303.11	\$ (893,599.98)	-8.30%
Expenses	\$ 715,613.20	\$ 967,665.03	\$ 252,051.83	35.22%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ -			
Total Expenses	\$ 11,487,516.29	\$ 10,845,968.14	\$ (641,548.15)	-5.58%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 11,487,516.29	\$ 10,845,968.14	\$ (641,548.15)	-5.58%
Budget FY/09 v FY/10	\$ 11,747,357.00	\$ 11,549,884.00	\$ (197,473.00)	-1.68%

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Academic Affairs

Academic Affairs

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 9,017,331.00	\$ 8,142,032.69	\$ 875,298.31	90.29%
Benefits	\$ 1,734,888.00	\$ 1,736,270.42	\$ (1,382.42)	100.08%
Total Personnel & Benefits	\$ 10,752,219.00	\$ 9,878,303.11	\$ 873,915.89	91.87%
Expenses	\$ 797,665.00	\$ 967,665.03	\$ (170,000.03)	121.31%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 11,549,884.00	\$ 10,845,968.14	\$ 703,915.86	93.91%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 11,549,884.00	\$ 10,845,968.14	\$ 703,915.86	93.91%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget Academic Affairs Graduate Programs
Budget to Year to Date Expenditures
Academic Affairs Graduate Programs

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 51,527.73	\$ 51,838.80	\$ 311.07	0.60%
Benefits	\$ 7,426.38	\$ 7,437.38	\$ 11.00	0.15%
Total Personnel & Benefits	\$ 58,954.11	\$ 59,276.18	\$ 322.07	0.55%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 58,954.11	\$ 59,276.18	\$ 322.07	0.55%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 58,954.11	\$ 59,276.18	\$ 322.07	0.55%

Budget FY/09 v FY/10	\$ 113,298.00	\$ 113,713.00	\$ 415.00	0.37%
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Comparison of Fiscal Year 2010 Budget Academic Affairs Graduate Programs
Budget to Year to Date Expenditures
Academic Affairs Graduate Programs

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 94,344.00	\$ 51,838.80	\$ 42,505.20	54.95%
Benefits	\$ 17,692.00	\$ 7,437.38	\$ 10,254.62	42.04%
Total Personnel & Benefits	\$ 112,036.00	\$ 59,276.18	\$ 52,759.82	52.91%
Expenses	\$ 1,677.00	\$ -	\$ 1,677.00	0.00%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 113,713.00	\$ 59,276.18	\$ 54,436.82	52.13%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 113,713.00	\$ 59,276.18	\$ 54,436.82	52.13%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Student Affairs

Student Affairs

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 1,266,462.81	\$ 1,287,411.85	\$ 20,949.04	1.65%
		\$ 13,242.29		
Benefits	\$ 260,330.88	\$ 295,545.79	\$ 35,214.91	13.53%
Total Personnel & Benefits	\$ 1,526,793.69	\$ 1,596,199.93	\$ 69,406.24	4.55%
Expenses	\$ 238,026.31	\$ 822,807.89	\$ 584,781.58	245.68%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,764,820.00	\$ 2,419,007.82	\$ 654,187.82	37.07%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,764,820.00	\$ 2,419,007.82	\$ 654,187.82	37.07%

Budget FY/09 v FY/10	\$ 1,535,278.00	\$ 2,525,414.00	\$ 990,136.00	64.49%
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Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Student Affairs

Student Affairs

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 1,361,608.00	\$ 1,287,411.85	\$ 74,196.15	94.55%
	\$ 12,000.00	\$ 13,242.29		
Benefits	\$ 318,598.00	\$ 295,545.79	\$ 23,052.21	92.76%
Total Personnel & Benefits	\$ 1,692,206.00	\$ 1,596,199.93	\$ 96,006.07	94.33%
Expenses	\$ 845,208.00	\$ 822,807.89	\$ 22,400.11	97.35%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 2,537,414.00	\$ 2,419,007.82	\$ 118,406.18	95.33%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 2,537,414.00	\$ 2,419,007.82	\$ 118,406.18	95.33%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
President's Office

Presidents Office

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 461,557.22	\$ 463,522.47	\$ 1,965.25	0.43%
Benefits	<u>\$ 106,556.06</u>	<u>\$ 97,462.72</u>	\$ (9,093.34)	-8.53%
Total Personnel & Benefits	\$ 568,113.28	\$ 560,985.19	\$ (7,128.09)	-1.25%
Expenses	\$ 223,284.19	\$ 219,427.31	\$ (3,856.88)	-1.73%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 791,397.47	\$ 780,412.50	\$ (10,984.97)	-1.39%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 791,397.47	\$ 780,412.50	\$ (10,984.97)	-1.39%
Budget FY/09 v FY/10	\$ 955,033.00	\$ 991,361.00	\$ 36,328.00	3.80%

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
President's Office

Presidents Office

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 463,727.00	\$ 463,522.47	\$ 204.53	99.96%
Benefits	\$ 112,717.00	\$ 97,462.72	\$ 15,254.28	86.47%
Total Personnel & Benefits	\$ 576,444.00	\$ 560,985.19	\$ 15,458.81	97.32%
Expenses	\$ 414,917.00	\$ 219,427.31	\$ 195,489.69	52.88%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 991,361.00	\$ 780,412.50	\$ 210,948.50	78.72%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 991,361.00	\$ 780,412.50	\$ 210,948.50	78.72%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget Administratives Services
Budget to Year to Date Expenditures
Administratives Services

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 834,683.86	\$ 887,344.49	\$ 52,660.63	6.31%
Benefits	\$ 225,295.92	\$ 219,388.00	\$ (5,907.92)	-2.62%
Total Personnel & Benefits	\$ 1,059,979.78	\$ 1,106,732.49	\$ 46,752.71	4.41%
Expenses	\$ 505,449.71	\$ 409,169.77	\$ (96,279.94)	-19.05%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,565,429.49	\$ 1,515,902.26	\$ (49,527.23)	-3.16%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,565,429.49	\$ 1,515,902.26	\$ (49,527.23)	-3.16%

Budget FY/09 v FY/10	\$ 1,456,239.00	\$ 1,552,932.00	\$ 96,693.00	6.64%
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Comparison of Fiscal Year 2010 Budget Administratives Services
Budget to Year to Date Expenditures
Administrative Affairs

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 820,199.00	\$ 887,344.49	\$ (67,145.49)	108.19%
Benefits	\$ 184,186.00	\$ 219,388.00	\$ (35,202.00)	119.11%
Total Personnel & Benefits	\$ 1,004,385.00	\$ 1,106,732.49	\$ (102,347.49)	110.19%
Expenses	\$ 548,547.00	\$ 409,169.77	\$ 139,377.23	74.59%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,552,932.00	\$ 1,515,902.26	\$ 37,029.74	97.62%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,552,932.00	\$ 1,515,902.26	\$ 37,029.74	97.62%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Physical Facilities

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 2,160,485.71	\$ 2,676,043.43	\$ 515,557.72	23.86%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 2,160,485.71	\$ 2,676,043.43	\$ 515,557.72	23.86%
Expenses	\$ 1,004,194.62	\$ 1,358,533.90	\$ 354,339.28	35.29%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 3,164,680.33	\$ 4,034,577.33	\$ 869,897.00	27.49%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 3,164,680.33	\$ 4,034,577.33	\$ 869,897.00	27.49%

Budget FY/09 v FY/10	\$ 2,583,496.00	\$ 3,223,874.00	\$ 640,378.00	24.79%
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Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Physical Facilities

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 2,528,000.00	\$ 2,676,043.43	\$ (148,043.43)	105.86%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 2,528,000.00	\$ 2,676,043.43	\$ (148,043.43)	105.86%
Expenses	\$ 695,874.00	\$ 1,358,533.90	\$ (662,659.90)	195.23%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 3,223,874.00	\$ 4,034,577.33	\$ (810,703.33)	125.15%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 3,223,874.00	\$ 4,034,577.33	\$ (810,703.33)	125.15%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget Planning and Advancement
Budget to Year to Date Expenditures
Planning and Advancement

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 177,701.05	\$ 197,926.62	\$ 20,225.57	11.38%
Benefits	\$ 32,608.44	\$ 32,786.29	\$ 177.85	0.55%
Total Personnel & Benefits	\$ 210,309.49	\$ 230,712.91	\$ 20,403.42	9.70%
Expenses	\$ 26,775.76	\$ 47,015.85	\$ 20,240.09	75.59%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 237,085.25	\$ 277,728.76	\$ 40,643.51	17.14%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 237,085.25	\$ 277,728.76	\$ 40,643.51	17.14%

Budget FY/09 v FY/10	\$ 267,255.00	\$ 273,025.00	\$ 5,770.00	2.16%
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Comparison of Fiscal Year 2009 Budget Planning and Advancement
Budget to Year to Date Expenditures
Planning and Advancement

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 184,830.00	\$ 197,926.62	\$ (13,096.62)	107.09%
Benefits	\$ 31,712.00	\$ 32,786.29	\$ (1,074.29)	103.39%
Total Personnel & Benefits	\$ 216,542.00	\$ 230,712.91	\$ (14,170.91)	106.54%
Expenses	\$ 56,483.00	\$ 47,015.85	\$ 9,467.15	83.24%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 273,025.00	\$ 277,728.76	\$ (4,703.76)	101.72%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 273,025.00	\$ 277,728.76	\$ (4,703.76)	101.72%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2010 Budget
Budget to Year to Date Expenditures
Finance

Finance

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ 1,124,091.96	\$ 810,108.41	\$ (313,983.55)	-27.93%
Benefits	\$ 308,166.16	\$ 217,880.49	\$ (90,285.67)	-29.30%
Total Personnel & Benefits	\$ 1,432,258.12	\$ 1,027,988.90	\$ (404,269.22)	-28.23%
Expenses	\$ 496,513.62	\$ 207,509.82	\$ (289,003.80)	-58.21%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,928,771.74	\$ 1,235,498.72	\$ (693,273.02)	-35.94%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,928,771.74	\$ 1,235,498.72	\$ (693,273.02)	-35.94%

Budget FY/09 v FY/10	\$ 1,990,347.00	\$ 1,429,376.00	\$ (560,971.00)	-28.18%
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Comparison of Fiscal Year 2009 Budget
Budget to Year to Date Expenditures
Finance

Finance

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 916,273.00	\$ 810,108.41	\$ 106,164.59	88.41%
Benefits	\$ 262,668.00	\$ 217,880.49	\$ 44,787.51	82.95%
Total Personnel & Benefits	\$ 1,178,941.00	\$ 1,027,988.90	\$ 150,952.10	87.20%
Expenses	\$ 250,435.00	\$ 207,509.82	\$ 42,925.18	82.86%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,429,376.00	\$ 1,235,498.72	\$ 193,877.28	86.44%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,429,376.00	\$ 1,235,498.72	\$ 193,877.28	86.44%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2008 and 2009
College Wide Activity

College Wide Activity

	FY/09	FY/10	Difference	Percent Change
EXPENSES				
Personnel	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ -	\$ -	\$ -	#DIV/0!
Expenses	\$ 1,183,869.71	\$ 1,381,725.13	\$ 197,855.42	16.71%
Transfers Out	\$ 676,736.38	\$ 118,465.00	\$ (558,271.38)	-82.49%
Transfers In				
Total Expenses	\$ 1,860,606.09	\$ 1,500,190.13	\$ (360,415.96)	-19.37%
Chargeback	\$ (2,806,000.00)	\$ (2,946,300.00)	\$ (140,300.00)	
Total Expenses - Chargeback	\$ (945,393.91)	\$ (1,446,109.87)	\$ (500,715.96)	52.96%

Comparison of Fiscal Year 2009 Budget
Budget to Year to Date Expenditures
College Wide Activity

College Wide Activity

	FY/10 Budget	FY/10 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 154,685.00	\$ -	\$ 154,685.00	0.00%
Benefits	\$ 60,329.00	\$ -	\$ 60,329.00	0.00%
Total Personnel & Benefits	\$ 215,014.00	\$ -	\$ 215,014.00	0.00%
Expenses	\$ 1,660,450.00	\$ 1,381,725.13	\$ 278,724.87	83.21%
Transfers Out	\$ 125,000.00	\$ 118,465.00	\$ (6,535.00)	
Transfers In				
Total Expenses	\$ 2,000,464.00	\$ 1,500,190.13	\$ 500,273.87	74.99%
Chargeback	\$ (2,946,300.00)	\$ (2,946,300.00)	\$ -	100.00%
Total Expenses - Chargeback	\$ (945,836.00)	\$ (1,446,109.87)	\$ 500,273.87	152.89%