

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011

University

Ending December 31, 2010

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 5,948,499.15	\$ 6,286,888.81	\$ 338,389.66	5.69%
Benefits	\$ 1,379,281.28	\$ 1,306,949.02	\$ (72,332.26)	-5.24%
Total Personnel & Benefits	\$ 7,327,780.43	\$ 7,593,837.83	\$ 266,057.40	3.63%
Expenses	\$ 2,445,628.69	\$ 2,330,041.44	\$ (115,587.25)	-4.73%
Transfers Out	\$ 59,232.50	\$ 67,447.50	\$ 8,215.00	13.87%
Transfers In	\$ -			
Total Expenses	\$ 9,832,641.62	\$ 9,991,326.77	\$ 158,685.15	1.61%
Service Agreement	\$ (1,473,150.00)	\$ -	\$ 1,473,150.00	
Total Expenses - Service Agreeer	\$ 8,359,491.62	\$ 9,991,326.77	\$ 1,631,835.15	19.52%

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
GENERAL REVENUE	\$ 4,364,556.00	\$ 4,148,709.00	\$ (215,847.00)	-4.95%
TUITION REVENUE	\$ 4,856,027.00	\$ 4,627,254.00	\$ (228,773.00)	-4.71%
TOTAL REVENUE	\$ 9,220,583.00	\$ 9,802,774.00	\$ 582,191.00	6.31%

Budget FY/10 v FY/11	\$ 20,716,470.00	\$ 20,045,495.00		
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WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures

University

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 15,262,101.00	\$ 6,286,888.81	\$ 8,975,212.19	41.19%
Benefits	\$ 2,979,648.87	\$ 1,306,949.02	\$ 1,672,699.85	43.86%
Total Personnel & Benefits	\$ 18,241,749.87	\$ 7,593,837.83	\$ 10,647,912.04	41.63%
Expenses	\$ 3,403,746.00	\$ 2,330,041.44	\$ 1,073,704.56	68.46%
Transfers Out	\$ -	\$ 67,447.50	\$ 67,447.50	
Transfers In				
Total Expenses	\$ 21,645,495.87	\$ 9,991,326.77	\$ 11,654,169.10	46.16%
Chargeback	\$ (1,600,000.00)	\$ -	\$ 1,600,000.00	0.00%
Total Expenses - Chargeback	\$ 20,045,495.87	\$ 9,991,326.77	\$ 10,054,169.10	49.84%

	FY/11 Budget	FY/11 Collections	Difference	% Collected
GENERAL REVENUE	\$ 10,904,690.00	\$ 5,175,520.00	\$ (5,729,170.00)	47.46%
TUITION REVENUE	\$ 9,169,332.00	\$ 4,675,254.00	\$ (4,494,078.00)	50.99%
TOTAL REVENUE	\$ 20,074,022.00	\$ 9,850,774.00	\$ (10,223,248.00)	49.07%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Academic Affairs

Academic Affairs

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 3,432,702.58	\$ 3,446,396.88	\$ 13,694.30	0.40%
Benefits	\$ 816,926.69	\$ 819,596.28	\$ 2,669.59	0.33%
Total Personnel & Benefits	\$ 4,249,629.27	\$ 4,265,993.16	\$ 16,363.89	0.39%
Expenses	\$ 219,411.00	\$ 232,702.51	\$ 13,291.51	6.06%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ -	\$ -	\$ -	
Total Expenses	\$ 4,469,040.27	\$ 4,498,695.67	\$ 29,655.40	0.66%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 4,469,040.27	\$ 4,498,695.67	\$ 29,655.40	0.66%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Academic Affairs

Academic Affairs

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 9,022,357.00	\$ 3,446,396.88	\$ 5,575,960.12	38.20%
Benefits	\$ 1,981,213.00	\$ 819,596.28	\$ 1,161,616.72	41.37%
Total Personnel & Benefits	\$ 11,003,570.00	\$ 4,265,993.16	\$ 6,737,576.84	38.77%
Expenses	\$ 426,141.00	\$ 232,702.51	\$ 193,438.49	54.61%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 11,429,711.00	\$ 4,498,695.67	\$ 6,931,015.33	39.36%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 11,429,711.00	\$ 4,498,695.67	\$ 6,931,015.33	39.36%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures Fiscal Years 2010 and 2011
Academic Affairs Graduate Programs

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 17,179.60	\$ 12,884.70	\$ (4,294.90)	-25.00%
Benefits	\$ 2,366.52	\$ 1,773.96	\$ (592.56)	-25.04%
Total Personnel & Benefits	\$ 19,546.12	\$ 14,658.66	\$ (4,887.46)	-25.00%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 19,546.12	\$ 14,658.66	\$ (4,887.46)	-25.00%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 19,546.12	\$ 14,658.66	\$ (4,887.46)	-25.00%

Comparison of Fiscal Year 2011 Budget Academic Affairs Graduate Programs
Budget to Year to Date Expenditures
Academic Affairs Graduate Programs

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 94,344.00	\$ 12,884.70	\$ 81,459.30	13.66%
Benefits	\$ 18,231.87	\$ 1,773.96	\$ 16,457.91	9.73%
Total Personnel & Benefits	\$ 112,575.87	\$ 14,658.66	\$ 97,917.21	13.02%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 112,575.87	\$ 14,658.66	\$ 97,917.21	13.02%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 112,575.87	\$ 14,658.66	\$ 97,917.21	13.02%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Student Affairs

Student Affairs

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 702,145.06	\$ 590,366.62	\$ (111,778.44)	-15.92%
Benefits	\$ 167,704.71	\$ 153,323.51	\$ (14,381.20)	-8.58%
Total Personnel & Benefits	\$ 869,849.77	\$ 743,690.13	\$ (126,159.64)	-14.50%
Expenses	\$ 373,852.42	\$ 54,071.40	\$ (319,781.02)	-85.54%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,243,702.19	\$ 797,761.53	\$ (445,940.66)	-35.86%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,243,702.19	\$ 797,761.53	\$ (445,940.66)	-35.86%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Student Affairs

Student Affairs

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 1,285,846.00	\$ 590,366.62	\$ 695,479.38	45.91%
Benefits	\$ 362,189.00	\$ 153,323.51	\$ 208,865.49	42.33%
Total Personnel & Benefits	\$ 1,648,035.00	\$ 743,690.13	\$ 904,344.87	45.13%
Expenses	\$ 801,617.00	\$ 54,071.40	\$ 747,545.60	6.75%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 2,449,652.00	\$ 797,761.53	\$ 1,651,890.47	32.57%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 2,449,652.00	\$ 797,761.53	\$ 1,651,890.47	32.57%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS
Presidents Office

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
President's Office

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 233,619.08	\$ 243,496.39	\$ 9,877.31	4.23%
Benefits	\$ 51,748.99	\$ 54,076.66	\$ 2,327.67	4.50%
Total Personnel & Benefits	\$ 285,368.07	\$ 297,573.05	\$ 12,204.98	4.28%
Expenses	\$ 101,044.48	\$ 144,114.45	\$ 43,069.97	42.62%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 386,412.55	\$ 441,687.50	\$ 55,274.95	14.30%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 386,412.55	\$ 441,687.50	\$ 55,274.95	14.30%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
President's Office

Presidents Office

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 463,727.00	\$ 243,496.39	\$ 220,230.61	52.51%
Benefits	\$ 124,453.00	\$ 54,076.66	\$ 70,376.34	43.45%
Total Personnel & Benefits	\$ 588,180.00	\$ 297,573.05	\$ 290,606.95	50.59%
Expenses	\$ 523,989.00	\$ 144,144.45	\$ 379,844.55	27.51%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,112,169.00	\$ 441,717.50	\$ 670,451.50	39.72%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,112,169.00	\$ 441,717.50	\$ 670,451.50	39.72%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Administratives Services

Administratives Services

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 441,581.39	\$ 494,088.61	\$ 52,507.22	11.89%
Benefits	\$ 119,684.41	\$ 145,920.47	\$ 26,236.06	21.92%
Total Personnel & Benefits	\$ 561,265.80	\$ 640,009.08	\$ 78,743.28	14.03%
Expenses	\$ 105,574.37	\$ 187,174.04	\$ 81,599.67	77.29%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 666,840.17	\$ 827,183.12	\$ 160,342.95	24.05%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 666,840.17	\$ 827,183.12	\$ 160,342.95	24.05%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Administrative Affairs

Administratives Services

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 822,899.00	\$ 494,088.61	\$ 328,810.39	60.04%
Benefits	\$ 163,978.00	\$ 145,920.47	\$ 18,057.53	88.99%
Total Personnel & Benefits	\$ 986,877.00	\$ 640,009.08	\$ 346,867.92	64.85%
Expenses	\$ 511,702.00	\$ 187,174.04	\$ 324,527.96	36.58%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,498,579.00	\$ 827,183.12	\$ 671,395.88	55.20%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,498,579.00	\$ 827,183.12	\$ 671,395.88	55.20%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Physical Facilities

Physical Facilities

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 612,498.05	\$ 878,575.48	\$ 266,077.43	43.44%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 612,498.05	\$ 878,575.48	\$ 266,077.43	43.44%
Expenses	\$ 644,977.69	\$ 873,754.32	\$ 228,776.63	35.47%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,257,475.74	\$ 1,752,329.80	\$ 494,854.06	39.35%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,257,475.74	\$ 1,752,329.80	\$ 494,854.06	39.35%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Physical Facilities

Physical Facilities

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 2,529,000.00	\$ 878,575.48	\$ 1,650,424.52	34.74%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 2,529,000.00	\$ 878,575.48	\$ 1,650,424.52	34.74%
Expenses	\$ 582,038.00	\$ 873,754.32	\$ (291,716.32)	150.12%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 3,111,038.00	\$ 1,752,329.80	\$ 1,358,708.20	56.33%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 3,111,038.00	\$ 1,752,329.80	\$ 1,358,708.20	56.33%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Planning and Advancement

Planning and Advancement

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 87,840.60	\$ 95,396.88	\$ 7,556.28	8.60%
Benefits	\$ 16,053.54	\$ 17,286.61	\$ 1,233.07	7.68%
Total Personnel & Benefits	\$ 103,894.14	\$ 112,683.49	\$ 8,789.35	8.46%
Expenses	\$ 5,469.18	\$ 92,923.52	\$ 87,454.34	1599.04%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 109,363.32	\$ 205,607.01	\$ 96,243.69	88.00%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 109,363.32	\$ 205,607.01	\$ 96,243.69	88.00%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Planning and Advancement

Planning and Advancement

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 184,830.00	\$ 95,396.88	\$ 89,433.12	51.61%
Benefits	\$ 33,389.00	\$ 17,286.61	\$ 16,102.39	51.77%
Total Personnel & Benefits	\$ 218,219.00	\$ 112,683.49	\$ 105,535.51	51.64%
Expenses	\$ 33,998.00	\$ 92,923.53	\$ (58,925.53)	273.32%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 252,217.00	\$ 205,607.02	\$ 46,609.98	81.52%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 252,217.00	\$ 205,607.02	\$ 46,609.98	81.52%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Finance

Finance

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 420,932.79	\$ 412,760.25	\$ (8,172.54)	-1.94%
Benefits	\$ 125,567.42	\$ 114,971.53	\$ (10,595.89)	-8.44%
Total Personnel & Benefits	\$ 546,500.21	\$ 527,731.78	\$ (18,768.43)	-3.43%
Expenses	\$ 107,287.11	\$ 116,557.44	\$ 9,270.33	8.64%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 653,787.32	\$ 644,289.22	\$ (9,498.10)	-1.45%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 653,787.32	\$ 644,289.22	\$ (9,498.10)	-1.45%

Budget FY/10 v FY/11 \$ 1,429,376.00 \$ 1,372,201.00 \$ (57,175.00) -4.00%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
Finance

Finance

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 859,098.00	\$ 412,760.25	\$ 446,337.75	48.05%
Benefits	\$ 296,195.00	\$ 114,971.53	\$ 181,223.47	38.82%
Total Personnel & Benefits	\$ 1,155,293.00	\$ 527,731.78	\$ 627,561.22	45.68%
Expenses	\$ 216,908.00	\$ 116,557.44	\$ 100,350.56	53.74%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,372,201.00	\$ 644,289.22	\$ 727,911.78	46.95%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,372,201.00	\$ 644,289.22	\$ 727,911.78	46.95%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
College Wide Activity

College Wide Activity

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ 79,229.00	\$ 112,923.00	\$ 33,694.00	42.53%
Total Personnel & Benefits	\$ 79,229.00	\$ 112,923.00	\$ 33,694.00	42.53%
Expenses	\$ 888,012.31	\$ 628,743.73	\$ (259,268.58)	-29.20%
Transfers Out	\$ 59,232.50	\$ 67,447.50	\$ 8,215.00	13.87%
Transfers In				
Total Expenses	\$ 1,026,473.81	\$ 809,114.23	\$ (217,359.58)	-21.18%
Chargeback	\$ (1,473,150.00)	\$ -	\$ 1,473,150.00	
Total Expenses - Chargeback	\$ (446,676.19)	\$ 809,114.23	\$ 1,255,790.42	-281.14%

Comparison of Fiscal Year 2011 Budget
Budget to Year to Date Expenditures
College Wide Activity

College Wide Activity

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ -	\$ 112,923.00	\$ (112,923.00)	#DIV/0!
Total Personnel & Benefits	\$ -	\$ 112,923.00	\$ (112,923.00)	#DIV/0!
Expenses	\$ 307,353.00	\$ 628,743.73	\$ (321,390.73)	204.57%
Transfers Out	\$ -	\$ 67,447.50	\$ 67,447.50	
Transfers In				
Total Expenses	\$ 307,353.00	\$ 809,114.23	\$ (501,761.23)	263.25%
Chargeback	\$ (1,600,000.00)	\$ -	\$ 1,600,000.00	0.00%
Total Expenses - Chargeback	\$ (1,292,647.00)	\$ 809,114.23	\$ (2,101,761.23)	-62.59%