

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011

University

Ending September 30, 2010

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 2,148,578.48	\$ 2,399,848.20	\$ 251,269.72	11.69%
Benefits	\$ 566,409.15	\$ 629,813.43	\$ 63,404.28	11.19%
Total Personnel & Benefits	\$ 2,714,987.63	\$ 3,029,661.63	\$ 314,674.00	11.59%
Expenses	\$ 1,023,051.97	\$ 1,128,661.63	\$ 105,609.66	10.32%
Transfers Out	\$ 29,616.25	\$ 33,723.75	\$ 4,107.50	13.87%
Transfers In	\$ -			
Total Expenses	\$ 3,767,655.85	\$ 4,192,047.01	\$ 424,391.16	11.26%
Service Agreement	\$ (200,000.00)	\$ -	\$ 200,000.00	
Total Expenses - Service Agreement	\$ 3,567,655.85	\$ 4,192,047.01	\$ 624,391.16	17.50%

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
GENERAL REVENUE	\$ 2,078,360.00	\$ 1,975,576.00	\$ (102,784.00)	-4.95%
TUITION REVENUE	\$ 2,436,600.75	\$ 2,118,534.25	\$ (318,066.50)	-13.05%
TOTAL REVENUE	\$ 4,514,960.75	\$ 4,094,110.25	\$ (420,850.50)	-9.32%

WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS

FINANCIAL ANALYSIS

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

Academic Affairs

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 1,184,575.56	\$ 1,235,190.75	\$ 50,615.19	4.27%
Benefits	\$ 286,486.91	\$ 300,182.43	\$ 13,695.52	4.78%
Total Personnel & Benefits	\$ 1,471,062.47	\$ 1,535,373.18	\$ 64,310.71	4.37%
Expenses	\$ 124,731.02	\$ 132,155.33	\$ 7,424.31	5.95%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ -			
Total Expenses	\$ 1,595,793.49	\$ 1,667,528.51	\$ 71,735.02	4.50%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,595,793.49	\$ 1,667,528.51	\$ 71,735.02	4.50%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

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

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 4,294.90	\$ 4,294.90	\$ -	0.00%
Benefits	\$ 591.63	\$ 591.32	\$ (0.31)	-0.05%
Total Personnel & Benefits	\$ 4,886.53	\$ 4,886.22	\$ (0.31)	-0.01%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 4,886.53	\$ 4,886.22	\$ (0.31)	-0.01%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 4,886.53	\$ 4,886.22	\$ (0.31)	-0.01%

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

Student Affairs

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 348,583.68	\$ 286,692.17	\$ (61,891.51)	-17.76%
Benefits	\$ 86,744.39	\$ 76,856.64	\$ (9,887.75)	-11.40%
Total Personnel & Benefits	\$ 435,328.07	\$ 363,548.81	\$ (71,779.26)	-16.49%
Expenses	\$ 12,232.45	\$ 7,604.97	\$ (4,627.48)	-37.83%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 447,560.52	\$ 371,153.78	\$ (76,406.74)	-17.07%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 447,560.52	\$ 371,153.78	\$ (76,406.74)	-17.07%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

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

Presidents Office

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 119,344.92	\$ 123,706.32	\$ 4,361.40	3.65%
Benefits	<u>\$ 26,876.84</u>	<u>\$ 28,208.13</u>	\$ 1,331.29	4.95%
Total Personnel & Benefits	\$ 146,221.76	\$ 151,914.45	\$ 5,692.69	3.89%
Expenses	\$ 43,686.54	\$ 57,441.18	\$ 13,754.64	31.48%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 189,908.30	\$ 209,355.63	\$ 19,447.33	10.24%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 189,908.30	\$ 209,355.63	\$ 19,447.33	10.24%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

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

Administratives Services

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 224,330.26	\$ 252,034.44	\$ 27,704.18	12.35%
Benefits	\$ 61,391.80	\$ 83,528.41	\$ 22,136.61	36.06%
Total Personnel & Benefits	\$ 285,722.06	\$ 335,562.85	\$ 49,840.79	17.44%
Expenses	\$ 49,480.49	\$ 60,952.44	\$ 11,471.95	23.18%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 335,202.55	\$ 396,515.29	\$ 61,312.74	18.29%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 335,202.55	\$ 396,515.29	\$ 61,312.74	18.29%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

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

Physical Facilities

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ -	\$ 242,737.88	\$ 242,737.88	#DIV/0!
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ -	\$ 242,737.88	\$ 242,737.88	#DIV/0!
Expenses	\$ 367,756.74	\$ 451,967.72	\$ 84,210.98	22.90%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 367,756.74	\$ 694,705.60	\$ 326,948.86	88.90%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 367,756.74	\$ 694,705.60	\$ 326,948.86	88.90%

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FINANCIAL ANALYSIS

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

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 47,737.50	\$ 50,339.56	\$ 2,602.06	5.45%
Benefits	\$ 8,163.74	\$ 8,960.09	\$ 796.35	9.75%
Total Personnel & Benefits	\$ 55,901.24	\$ 59,299.65	\$ 3,398.41	6.08%
Expenses	\$ 4,080.21	\$ 36,294.28	\$ 32,214.07	789.52%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 59,981.45	\$ 95,593.93	\$ 35,612.48	59.37%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 59,981.45	\$ 95,593.93	\$ 35,612.48	59.37%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

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

Finance

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 219,711.66	\$ 204,852.18	\$ (14,859.48)	-6.76%
Benefits	\$ 64,231.84	\$ 56,204.41	\$ (8,027.43)	-12.50%
Total Personnel & Benefits	\$ 283,943.50	\$ 261,056.59	\$ (22,886.91)	-8.06%
Expenses	\$ 72,440.95	\$ 62,294.71	\$ (10,146.24)	-14.01%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 356,384.45	\$ 323,351.30	\$ (33,033.15)	-9.27%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 356,384.45	\$ 323,351.30	\$ (33,033.15)	-9.27%

WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

Comparison of Fiscal Year 2011 Budget
Fiscal Years 2008 and 2009
College Wide Activity

College Wide Activity

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ 31,922.00	\$ 75,282.00	\$ 43,360.00	135.83%
Total Personnel & Benefits	\$ 31,922.00	\$ 75,282.00	\$ 43,360.00	135.83%
Expenses	\$ 348,643.57	\$ 319,992.80	\$ (28,650.77)	-8.22%
Transfers Out	\$ 29,616.25	\$ 33,723.75	\$ 4,107.50	13.87%
Transfers In				
Total Expenses	\$ 410,181.82	\$ 428,998.55	\$ 18,816.73	4.59%
Chargeback	\$ (200,000.00)	\$ -	\$ 200,000.00	
Total Expenses - Chargeback	\$ 210,181.82	\$ 428,998.55	\$ 218,816.73	104.11%