

**WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS**

FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011

University

Ending March 31, 2011

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 9,997,664.57	\$ 9,314,697.90	\$ (682,966.67)	-6.83%
Benefits	\$ 2,160,402.84	\$ 2,027,394.35	\$ (133,008.49)	-6.16%
Total Personnel & Benefits	\$ 12,158,067.41	\$ 11,342,092.25	\$ (815,975.16)	-6.71%
Expenses	\$ 4,274,073.57	\$ 4,248,587.09	\$ (25,486.48)	-0.60%
Transfers Out	\$ 88,848.75	\$ 101,171.25	\$ 12,322.50	13.87%
Transfers In	\$ -			
Total Expenses	\$ 16,520,989.73	\$ 15,691,850.59	\$ (829,139.14)	-5.02%
Service Agreement	\$ (2,209,725.00)	\$ (1,200,000.00)	\$ 1,009,725.00	
Total Expenses - Service Agreer	\$ 14,311,264.73	\$ 14,491,850.59	\$ 180,585.86	1.26%

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
GENERAL REVENUE	\$ 6,962,507.00	\$ 6,618,179.00	\$ (344,328.00)	-4.95%
TUITION REVENUE	\$ 9,080,913.52	\$ 8,166,461.50	\$ (914,452.02)	-10.07%
TOTAL REVENUE	\$ 16,043,420.52	\$ 14,784,640.50	\$ (1,258,780.02)	-7.85%

**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	\$ 15,105,292.00	\$ 9,314,697.90	\$ 5,790,594.10	61.67%
Benefits	\$ 3,593,247.00	\$ 2,027,394.35	\$ 1,565,852.65	56.42%
Total Personnel & Benefits	\$ 18,698,539.00	\$ 11,342,092.25	\$ 7,356,446.75	60.66%
Expenses	\$ 4,546,955.00	\$ 4,248,587.09	\$ 298,367.91	93.44%
Transfers Out	\$ -	\$ 101,171.25	\$ 101,171.25	
Transfers In				
Total Expenses	\$ 23,245,494.00	\$ 15,691,850.59	\$ 7,553,643.41	67.50%
Chargeback	\$ (1,600,000.00)	\$ (1,200,000.00)	\$ 400,000.00	75.00%
Total Expenses - Chargeback	\$ 21,645,494.00	\$ 14,491,850.59	\$ 7,153,643.41	66.95%

	FY/11 Budget	FY/11 Collections	Difference	% Collected
GENERAL REVENUE	\$ 10,904,690.00	\$ 6,618,179.00	\$ (4,286,511.00)	60.69%
TUITION REVENUE	\$ 10,742,000.00	\$ 8,166,461.50	\$ (2,575,538.50)	76.02%
TOTAL REVENUE	\$ 21,646,690.00	\$ 14,784,640.50	\$ (6,862,049.50)	68.30%

**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	\$ 5,550,755.84	\$ 4,741,554.16	\$ (809,201.68)	-14.58%
Benefits	\$ 1,329,452.84	\$ 1,151,037.67	\$ (178,415.17)	-13.42%
Total Personnel & Benefits	\$ 6,880,208.68	\$ 5,892,591.83	\$ (987,616.85)	-14.35%
Expenses	\$ 473,762.70	\$ 327,648.45	\$ (146,114.25)	-30.84%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ -	\$ -	\$ -	
Total Expenses	\$ 7,353,971.38	\$ 6,220,240.28	\$ (1,133,731.10)	-15.42%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 7,353,971.38	\$ 6,220,240.28	\$ (1,133,731.10)	-15.42%

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	\$ 8,684,580.00	\$ 4,741,554.16	\$ 3,943,025.84	54.60%
Benefits	\$ 2,478,859.00	\$ 1,151,037.67	\$ 1,327,821.33	46.43%
Total Personnel & Benefits	\$ 11,163,439.00	\$ 5,892,591.83	\$ 5,270,847.17	52.78%
Expenses	\$ 411,503.00	\$ 327,648.62	\$ 83,854.38	79.62%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 11,574,942.00	\$ 6,220,240.45	\$ 5,354,701.55	53.74%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 11,574,942.00	\$ 6,220,240.45	\$ 5,354,701.55	53.74%

**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	\$ 30,064.30	\$ 25,769.40	\$ (4,294.90)	-14.29%
Benefits	\$ 4,141.41	\$ 3,547.92	\$ (593.49)	-14.33%
Total Personnel & Benefits	\$ 34,205.71	\$ 29,317.32	\$ (4,888.39)	-14.29%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 34,205.71	\$ 29,317.32	\$ (4,888.39)	-14.29%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 34,205.71	\$ 29,317.32	\$ (4,888.39)	-14.29%

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

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 51,839.00	\$ 25,769.40	\$ 26,069.60	49.71%
Benefits	\$ 15,507.00	\$ 3,547.92	\$ 11,959.08	22.88%
Total Personnel & Benefits	\$ 67,346.00	\$ 29,317.32	\$ 38,028.68	43.53%
Expenses	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 67,346.00	\$ 29,317.32	\$ 38,028.68	43.53%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 67,346.00	\$ 29,317.32	\$ 38,028.68	43.53%

**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	\$ 1,030,259.92	\$ 893,729.33	\$ (136,530.59)	-13.25%
Benefits	\$ 249,832.40	\$ 229,582.28	\$ (20,250.12)	-8.11%
Total Personnel & Benefits	\$ 1,280,092.32	\$ 1,123,311.61	\$ (156,780.71)	-12.25%
Expenses	\$ 747,547.61	\$ 695,963.42	\$ (51,584.19)	-6.90%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 2,027,639.93	\$ 1,819,275.03	\$ (208,364.90)	-10.28%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 2,027,639.93	\$ 1,819,275.03	\$ (208,364.90)	-10.28%

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	\$ 1,285,845.00	\$ 893,729.33	\$ 392,115.67	69.51%
Benefits	\$ 362,189.00	\$ 229,582.28	\$ 132,606.72	63.39%
Total Personnel & Benefits	\$ 1,648,034.00	\$ 1,123,311.61	\$ 524,722.39	68.16%
Expenses	\$ 801,617.00	\$ 695,963.42	\$ 105,653.58	86.82%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 2,449,651.00	\$ 1,819,275.03	\$ 630,375.97	74.27%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 2,449,651.00	\$ 1,819,275.03	\$ 630,375.97	74.27%

**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	\$ 347,778.98	\$ 361,298.34	\$ 13,519.36	3.89%
Benefits	\$ 79,313.25	\$ 83,329.33	\$ 4,016.08	5.06%
Total Personnel & Benefits	\$ 427,092.23	\$ 444,627.67	\$ 17,535.44	4.11%
Expenses	\$ 157,421.37	\$ 258,825.07	\$ 101,403.70	64.42%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 584,513.60	\$ 703,452.74	\$ 118,939.14	20.35%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 584,513.60	\$ 703,452.74	\$ 118,939.14	20.35%

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	\$ 361,298.34	\$ 102,428.66	77.91%
Benefits	\$ 124,453.00	\$ 83,329.33	\$ 41,123.67	66.96%
Total Personnel & Benefits	\$ 588,180.00	\$ 444,627.67	\$ 143,552.33	75.59%
Expenses	\$ 423,989.00	\$ 258,825.07	\$ 165,163.93	61.05%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,012,169.00	\$ 703,452.74	\$ 308,716.26	69.50%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,012,169.00	\$ 703,452.74	\$ 308,716.26	69.50%

**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	\$ 655,866.79	\$ 728,198.00	\$ 72,331.21	11.03%
Benefits	\$ 177,477.34	\$ 211,984.50	\$ 34,507.16	19.44%
Total Personnel & Benefits	\$ 833,344.13	\$ 940,182.50	\$ 106,838.37	12.82%
Expenses	\$ 260,360.39	\$ 246,424.74	\$ (13,935.65)	-5.35%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 1,093,704.52	\$ 1,186,607.24	\$ 92,902.72	8.49%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 1,093,704.52	\$ 1,186,607.24	\$ 92,902.72	8.49%

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	\$ 820,198.00	\$ 728,524.19	\$ 91,673.81	88.82%
Benefits	\$ 207,655.00	\$ 211,984.50	\$ (4,329.50)	102.08%
Total Personnel & Benefits	\$ 1,027,853.00	\$ 940,508.69	\$ 87,344.31	91.50%
Expenses	\$ 470,725.00	\$ 246,424.74	\$ 224,300.26	52.35%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,498,578.00	\$ 1,186,933.43	\$ 311,644.57	79.20%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,498,578.00	\$ 1,186,933.43	\$ 311,644.57	79.20%

**WEST VIRGINIA STATE UNIVERSITY
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FINANCIAL ANALYSIS

Comparison of YTD Expenditures
Fiscal Years 2010 and 2011
Physical Facilities

Administrative Services - Physical Facilities

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ 1,606,298.70	\$ 1,824,481.84	\$ 218,183.14	13.58%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 1,606,298.70	\$ 1,824,481.84	\$ 218,183.14	13.58%
Expenses	\$ 1,045,310.12	\$ 1,244,762.90	\$ 199,452.78	19.08%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 2,651,608.82	\$ 3,069,244.74	\$ 417,635.92	15.75%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 2,651,608.82	\$ 3,069,244.74	\$ 417,635.92	15.75%

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

Administrative Services - Physical Facilities

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 2,528,000.00	\$ 1,824,481.84	\$ 703,518.16	72.17%
Benefits	\$ -	\$ -	\$ -	#DIV/0!
Total Personnel & Benefits	\$ 2,528,000.00	\$ 1,824,481.84	\$ 703,518.16	72.17%
Expenses	\$ 583,038.00	\$ 1,244,762.90	\$ (661,724.90)	213.50%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 3,111,038.00	\$ 3,069,244.74	\$ 41,793.26	98.66%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 3,111,038.00	\$ 3,069,244.74	\$ 41,793.26	98.66%

**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	\$ 150,229.62	\$ 140,024.02	\$ (10,205.60)	-6.79%
Benefits	\$ 25,942.22	\$ 26,556.58	\$ 614.36	2.37%
Total Personnel & Benefits	\$ 176,171.84	\$ 166,580.60	\$ (9,591.24)	-5.44%
Expenses	\$ 12,881.19	\$ 231,489.54	\$ 218,608.35	1697.11%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 189,053.03	\$ 398,070.14	\$ 209,017.11	110.56%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 189,053.03	\$ 398,070.14	\$ 209,017.11	110.56%

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	\$ 140,024.02	\$ 44,805.98	75.76%
Benefits	\$ 33,389.00	\$ 26,556.58	\$ 6,832.42	79.54%
Total Personnel & Benefits	\$ 218,219.00	\$ 166,580.60	\$ 51,638.40	76.34%
Expenses	\$ 33,998.00	\$ 231,499.54	\$ (197,501.54)	680.92%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 252,217.00	\$ 398,080.14	\$ (145,863.14)	157.83%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 252,217.00	\$ 398,080.14	\$ (145,863.14)	157.83%

**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	\$ 626,410.42	\$ 599,316.62	\$ (27,093.80)	-4.33%
Benefits	\$ 187,445.38	\$ 170,792.07	\$ (16,653.31)	-8.88%
Total Personnel & Benefits	\$ 813,855.80	\$ 770,108.69	\$ (43,747.11)	-5.38%
Expenses	\$ 135,598.67	\$ 140,222.77	\$ 4,624.10	3.41%
Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
Transfers In				
Total Expenses	\$ 949,454.47	\$ 910,331.46	\$ (39,123.01)	-4.12%
Chargeback	\$ -	\$ -	\$ -	
Total Expenses - Chargeback	\$ 949,454.47	\$ 910,331.46	\$ (39,123.01)	-4.12%

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

Finance

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 916,273.00	\$ 599,316.62	\$ 316,956.38	65.41%
Benefits	\$ 296,195.00	\$ 170,792.07	\$ 125,402.93	57.66%
Total Personnel & Benefits	\$ 1,212,468.00	\$ 770,108.69	\$ 442,359.31	63.52%
Expenses	\$ 159,733.00	\$ 140,222.77	\$ 19,510.23	87.79%
Transfers Out		\$ -	\$ -	
Transfers In				
Total Expenses	\$ 1,372,201.00	\$ 910,331.46	\$ 461,869.54	66.34%
Chargeback	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses - Chargeback	\$ 1,372,201.00	\$ 910,331.46	\$ 461,869.54	66.34%

**WEST VIRGINIA STATE UNIVERSITY
BOARD OF GOVERNORS**

FINANCIAL ANALYSIS

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

	FY/10 YTD	FY/11 YTD	Difference	Percent Change
EXPENSES				
Personnel	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ 106,798.00	\$ 150,564.00	\$ 43,766.00	40.98%
Total Personnel & Benefits	\$ 106,798.00	\$ 150,564.00	\$ 43,766.00	40.98%
Expenses	\$ 1,441,191.52	\$ 1,103,240.03	\$ (337,951.49)	-23.45%
Transfers Out	\$ 88,848.75	\$ 101,171.25	\$ 12,322.50	13.87%
Transfers In				
Total Expenses	\$ 1,636,838.27	\$ 1,354,975.28	\$ (281,862.99)	-17.22%
Chargeback	\$ (2,209,725.00)	\$ (1,200,000.00)	\$ 1,009,725.00	
Total Expenses - Chargeback	\$ (572,886.73)	\$ 154,975.28	\$ 727,862.01	-127.05%

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

	FY/11 Budget	FY/11 YTD	Difference	% Expended
EXPENSES				
Personnel	\$ 170,000.00	\$ -	\$ 170,000.00	0.00%
Benefits	\$ 75,000.00	\$ 150,564.00	\$ (75,564.00)	200.75%
Total Personnel & Benefits	\$ 245,000.00	\$ 150,564.00	\$ 94,436.00	61.45%
Expenses	\$ 1,662,352.00	\$ 1,103,240.03	\$ 559,111.97	66.37%
Transfers Out	\$ -	\$ 101,171.25	\$ 101,171.25	
Transfers In				
Total Expenses	\$ 1,907,352.00	\$ 1,354,975.28	\$ 552,376.72	71.04%
Chargeback	\$ (1,600,000.00)	\$ (1,200,000.00)	\$ 400,000.00	75.00%
Total Expenses - Chargeback	\$ 307,352.00	\$ 154,975.28	\$ 152,376.72	50.42%