

**IUPUI SPRING 2014 FISCAL ANALYSIS
GENERAL FUND**

CAMPUS

	<u>7/1 Base</u>	<u>January 2014</u>		<u>Variance</u>	<u>June 2014</u>	<u>Incr/(Decr) from 7/1 Base</u>		<u>Explanation</u>
	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
<u>INCOME</u>								
Student Fees	276,009	164,938	-	(111,071)	219,289	(56,720)	-20.5%	
Student Fees -Instructional Summer	33,013,707	8,563,431	-	(24,450,276)	32,360,599	(653,108)	-2.0%	
Student Fees Other-Summer	1,767,597	200,513	-	(1,567,084)	1,770,415	2,818		
Student Fees Instructional-Fall	142,215,694	143,255,261	-	1,039,567	143,236,915	1,021,221	0.7%	
Student Fees Other-Fall	7,972,270	8,396,609	-	424,339	8,374,919	402,649	5.1%	
Student Fees Instructional-Spring	135,032,393	135,965,573	-	933,180	135,627,733	595,340	0.4%	
Student Fees Other-Spring	7,775,601	8,005,671	-	230,070	8,007,295	231,694	3.0%	
Distance Education Fees	50,000	130,900	-	80,900	119,233	69,233	138.5%	
Total STUDENT FEES	328,103,271	304,682,895	-	(23,420,376)	329,716,398	1,613,127	0.5%	
State Appropriations	223,725,395	138,152,398	-	(85,572,997)	219,617,890	(4,107,505)	-1.8%	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	-	-	-	-	-	-	
Investments	1,051,703	12,158	-	(1,039,545)	12,189	(1,039,514)	-98.8%	
Gifts	4,035,500	359,053	-	(3,676,447)	895,231	(3,140,269)	-77.8%	
Sales and Services	24,067,665	15,932,938	-	(8,134,727)	25,515,640	1,447,975	6.0%	
Other Revenue	3,592,099	2,784,587	-	(807,512)	4,176,912	584,813	16.3%	
Cost Recoveries-Income	260,016	23,539	-	(236,477)	263,016	3,000	1.2%	
Total Other Revenue	33,006,983	19,112,274	-	(13,894,709)	30,862,988	(2,143,995)	-6.5%	
Indirect Cost Recovery Income	47,339,222	27,707,750	-	(19,631,472)	47,065,147	(274,075)	-0.6%	
Assessments Revenue	-	-	-	-	-	-	-	
Transfer of Funds	-	(0)	-	(0)	(0)	(0)	-	
TOTAL INCOME	632,174,871	489,655,317	-	(142,519,554)	627,262,423	(4,912,448)	-0.8%	
<u>EXPENSE</u>								
Academic Salaries	150,417,759	83,353,509	55,761,386	11,302,864	142,847,503	(7,570,256)	-5.0%	
Part-Time Instruction-Non Student	11,703,146	7,109,121	4,036,287	557,738	12,281,349	578,203	4.9%	
Student Academic Appointees	3,468,591	3,015,715	1,982,582	(1,529,706)	4,943,107	1,474,516	42.5%	
Professional Salaries	61,761,454	33,871,119	23,971,001	3,919,334	58,546,854	(3,214,600)	-5.2%	
Bi-Weekly Salaries	32,848,741	17,724,782	12,030,295	3,093,664	30,888,131	(1,960,610)	-6.0%	
Supplemental Pays	2,127,596	1,496,597	432,338	198,660	4,761,821	2,634,225	123.8%	
Hourly Compensation	4,833,675	4,118,995	(162,825)	877,505	6,908,960	2,075,285	42.9%	
Benefits	107,664,863	59,195,477	39,275,711	9,193,675	102,794,160	(4,870,703)	-4.5%	
Total Compensation	374,825,825	209,885,317	137,326,775	27,613,734	363,971,884	(10,853,941)	-2.9%	
Student Financial Aid	41,921,963	33,468,595	48,044	8,164,834	40,715,050	(1,206,913)	-2.9%	
Energy and Utilities	28,222,357	14,729,363	19,504,190	(6,011,196)	29,705,132	1,482,775	5.3%	
Financial/Debt Services	-	178	375	(553)	-	-	-	
Taxes	-	1	-	-	1	1	-	
Valuations and Adjustments	1,664,274	795,804	-	868,470	2,549,324	885,050	53.2%	
Cost Recoveries-Expense	2,798,520	1,671,138	11,260	1,116,122	2,819,445	20,925	0.7%	
Computing Services	1,687,678	659,041	28,464	1,000,173	1,724,054	36,376	2.2%	
Telephone & Postage	1,468,762	814,087	176,927	477,748	1,482,954	14,192	1.0%	
Printing and Duplicating	2,826,506	1,695,838	392,656	738,012	2,908,594	82,088	2.9%	
Other Services	2,659,052	1,484,338	2,061,778	(887,064)	2,825,946	166,894	6.3%	
Contractual Services	20,339,390	9,502,420	9,013,060	1,823,910	19,644,217	(695,173)	-3.4%	
Rents and Non-Capital Leases	9,815,152	5,222,734	6,951,227	(2,358,808)	10,079,313	264,161	2.7%	
Repairs and Maintenance	14,041,127	7,543,336	351,651	6,146,140	12,873,464	(1,167,663)	-8.3%	
Advertising and Promotional Exp	2,593,410	1,212,552	536,615	844,242	2,254,165	(339,245)	-13.1%	
Supplies and General Expense	16,393,835	9,116,331	2,921,587	4,355,917	15,959,819	(434,016)	-2.6%	
Non-Capital Equipment	-	-	-	-	8,332	8,332	-	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Other Specific Operating Expense	25,966,499	24,203,436	94,258	1,668,805	26,061,464	94,965	0.4%	
Purchases for Resale	-	2,321	1,082	(3,403)	56	56	-	
Total General Expense	130,476,562	78,652,919	42,045,131	9,778,513	130,896,278	419,716	0.3%	
Travel	3,341,658	2,405,888	1,033,209	(97,438)	4,051,376	709,718	21.2%	
Capital Assets	8,756,933	5,396,821	125,270	3,234,843	8,432,558	(324,375)	-3.7%	
Indirect Cost Recovery Expense	345,000	200,449	-	144,551	346,868	1,868	0.5%	
Reserves	15,421,318	1,566	-	15,419,752	-	(15,421,318)	-100.0%	
Allotments & Charges In	(11,320,689)	(5,161,594)	-	(6,159,095)	(10,322,264)	998,425	-8.8%	
Transfer-1699 Income	(3,606,525)	(4,580,591)	-	974,066	(7,931,942)	(4,325,417)	119.9%	
Allotments & Charges Out	52,984,168	25,374,773	-	27,609,395	47,728,500	(5,255,668)	-9.9%	
Transfer-5199 Expense	19,028,658	15,983,768	-	3,044,890	44,548,988	25,520,330	134.1%	
Transfers	-	-	-	-	6,298,205	6,298,205	-	
Total Transfers	57,085,612	31,616,356	-	25,469,256	80,321,486	23,235,874	40.7%	
TOTAL EXPENSE	632,174,871	361,627,910	180,578,428	89,728,044	628,735,500	(3,439,371)	-0.5%	
NET TOTAL	-	128,027,407	(180,578,428)	(52,791,510)	(1,473,077)	(1,473,077)	-	