

**IUPUI SPRING 2015 FISCAL ANALYSIS
GENERAL FUND**

CAMPUS

	<u>7/1 Base</u>	<u>January 2015</u>		<u>Variance</u>	<u>June 2015</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	275,697	263,601	-	(12,096)	123,693	(152,004)	-55.1%	
Student Fees -Instructional Summer	35,603,291	9,158,790	-	(26,444,501)	35,647,947	44,656	0.1%	
Student Fees Other-Summer	1,865,049	299,470	-	(1,565,579)	1,855,287	(9,762)		
Student Fees Instructional-Fall	149,397,613	150,819,593	-	1,421,980	150,797,321	1,399,708	0.9%	
Student Fees Other-Fall	8,402,360	8,781,361	-	379,001	8,813,834	411,474	4.9%	
Student Fees Instructional-Spring	141,417,193	142,162,141	-	744,948	142,171,302	754,109	0.5%	
Student Fees Other-Spring	8,084,290	8,443,383	-	359,093	8,472,582	388,292	4.8%	
Distance Education Fees	100,000	147,557	-	47,557	148,103	48,103	48.1%	
Total STUDENT FEES	345,145,493	320,075,897	-	(25,069,596)	348,030,069	2,884,576	0.8%	
State Appropriations	224,152,386	138,570,220	-	(85,582,166)	220,044,881	(4,107,505)	-1.8%	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	-	-	-	-	-	-	
Investments	510,000	5,092	-	(504,908)	7,010	(502,990)	-98.6%	
Gifts	3,344,866	1,073,895	-	(2,270,971)	2,077,008	(1,267,858)	-37.9%	
Sales and Services	24,823,634	8,289,281	-	(16,534,354)	13,579,717	(11,243,917)	-45.3%	
Other Revenue	3,650,040	2,559,444	-	(1,090,596)	4,329,797	679,757	18.6%	
Cost Recoveries-Income	260,000	14,830	-	(245,170)	269,246	9,246	3.6%	
Total Other Revenue	32,588,540	11,942,542	-	(20,645,998)	20,262,778	(12,325,762)	-37.8%	
Indirect Cost Recovery Income	44,586,884	29,389,996	-	(15,196,888)	48,046,386	3,459,502	7.8%	
Assessments Revenue	-	(0)	-	(0)	-	-	-	
Transfer of Funds	-	(115,656)	-	(115,656)	0	0	-	
TOTAL INCOME	646,473,303	499,862,999	-	(146,610,304)	636,384,115	(10,089,188)	-1.6%	
<u>EXPENSE</u>								
Academic Salaries	153,264,348	82,051,221	54,468,665	16,744,463	144,298,574	(8,965,774)	-5.8%	
Part-Time Instruction-Non Student	11,784,747	7,636,457	4,240,777	(92,487)	12,517,761	733,014	6.2%	
Student Academic Appointees	3,101,609	2,975,559	2,075,484	(1,949,434)	5,210,094	2,108,485	68.0%	
Professional Salaries	65,426,411	34,367,285	24,257,400	6,801,727	62,366,734	(3,059,677)	-4.7%	
Bi-Weekly Salaries	32,510,450	16,565,382	11,576,269	4,368,799	29,042,244	(3,468,206)	-10.7%	
Supplemental Pays	2,490,059	1,679,966	510,408	299,685	3,072,430	582,371	23.4%	
Hourly Compensation	5,078,953	4,693,816	(218,505)	603,643	7,529,819	2,450,866	48.3%	
Benefits	99,956,026	53,040,361	34,902,533	12,013,132	94,478,150	(5,477,876)	-5.5%	
Total Compensation	373,612,603	203,010,045	131,813,030	38,789,528	358,515,806	(15,096,797)	-4.0%	
Student Financial Aid	44,182,551	38,309,012	37,804	5,835,736	45,081,846	899,295	2.0%	
Energy and Utilities	30,414,138	16,505,042	19,190,713	(5,281,617)	32,430,929	2,016,791	6.6%	
Financial/Debt Services	-	135	187	(322)	-	-	-	
Taxes	-	(16)	-	16	(16)	(16)	-	
Valuations and Adjustments	1,659,274	772,832	-	886,442	3,215,049	1,555,775	93.8%	
Cost Recoveries-Expense	2,891,493	1,704,705	12,175	1,174,613	2,910,869	19,376	0.7%	
Computing Services	314,230	1,159,585	48,285	(893,640)	1,915,557	1,601,327	509.6%	
Telephone & Postage	1,316,462	746,871	103,856	465,735	1,335,641	19,179	1.5%	
Printing and Duplicating	2,764,852	1,595,975	411,703	757,174	2,645,229	(119,623)	-4.3%	
Other Services	2,452,532	1,723,087	1,770,150	(1,040,706)	3,120,821	668,289	27.2%	
Contractual Services	25,822,003	12,584,567	9,956,877	3,280,559	25,557,895	(264,108)	-1.0%	
Rents and Non-Capital Leases	9,509,201	5,851,895	6,891,586	(3,234,280)	10,261,409	752,208	7.9%	
Repairs and Maintenance	14,799,347	7,291,083	391,356	7,116,907	16,346,315	1,546,968	10.5%	
Advertising and Promotional Exp	2,967,067	1,603,545	851,820	511,702	2,769,698	(197,369)	-6.7%	
Supplies and General Expense	16,843,507	8,421,508	3,079,837	5,342,162	16,744,089	(99,418)	-0.6%	
Non-Capital Equipment	-	-	1,793	(1,793)	116,793	116,793	-	

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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	26,476,955	24,722,497	138,964	1,615,494	26,633,042	156,087	0.6%	
Purchases for Resale	-	350	2,825	(3,175)	56	56	-	
Total General Expense	138,231,061	84,683,660	42,852,129	10,695,271	146,003,375	7,772,314	5.6%	
Travel	4,046,857	2,450,679	1,097,286	498,893	4,423,255	376,398	9.3%	
Capital Assets	8,780,326	5,733,751	527,637	2,518,938	8,659,152	(121,174)	-1.4%	
Indirect Cost Recovery Expense	345,000	-	-	345,000	-	(345,000)	-100.0%	
Reserves	19,568,955	-	-	19,568,955	-	(19,568,955)	-100.0%	
Allotments & Charges In	(12,061,536)	(6,277,219)	-	(5,784,317)	(10,868,450)	1,193,086	-9.9%	
Transfer-1699 Income	(4,277,951)	(7,643,435)	-	3,365,484	(12,968,388)	(8,690,437)	203.1%	
Allotments & Charges Out	50,062,967	27,926,236	-	22,136,731	48,471,716	(1,591,251)	-3.2%	
Transfer-5199 Expense	23,982,470	19,192,261	-	4,790,209	47,089,421	23,106,951	96.3%	
Transfers	-	-	-	-	-	-	-	
Total Transfers	57,705,950	33,197,843	-	24,508,107	71,724,299	14,018,349	24.3%	
TOTAL EXPENSE	646,473,303	367,384,989	176,327,885	102,760,428	634,407,733	(12,065,570)	-1.9%	
NET TOTAL	-	132,478,010	(176,327,885)	(43,849,876)	1,976,382	1,976,382	-	