

**IUPUI SPRING 2008 FISCAL ANALYSIS
GENERAL FUND**

CAMPUS

	<u>7/1 Base</u>	<u>December 2007</u>			<u>June 2008</u>	<u>Incr/(Decr) from 7/1 Base</u>		<u>Explanation</u>
	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>	<u>Variance</u>	<u>Estimate</u>	<u>\$</u>	<u>%</u>	
<u>INCOME</u>								
Student Fees	367,928	19,714	-	(348,214)	335,022	(32,906)	-8.9%	
Student Fees Instructional-Summer I	19,423,503	60,014	-	(19,363,489)	20,081,352	657,849	3.4%	
Student Fees Other-Summer I	590,995	(491)	-	(591,486)	597,064	6,069	1.0%	
Student Fees Instructional-Summer II	8,636,432	9,042,505	-	406,073	9,017,067	380,635	4.4%	
Student Fees Other-Summer II	371,066	372,109	-	1,043	375,952	4,886	1.3%	
Student Fees Instructional-Fall	94,136,804	96,234,563	-	2,097,759	96,321,216	2,184,412	2.3%	
Student Fees Other-Fall	4,683,245	5,572,414	-	889,169	5,553,412	870,167	18.6%	
Student Fees Instructional-Spring	88,427,213	(15,396)	-	(88,442,609)	91,750,711	3,323,498	3.8%	
Student Fees Other-Spring	4,473,919	39,054	-	(4,434,865)	5,142,530	668,611	14.9%	
Distance Education Fees	29,600	38,317	-	8,717	63,689	34,089	115.2%	
Total Student Fees	221,140,705	111,362,804	-	(109,777,901)	229,238,015	8,097,310	3.7%	
State Appropriations	224,216,343	119,604,793	-	(104,611,550)	224,216,343	-	0.0%	
Beginning Cash	-	-	-	-	-	-	#DIV/0!	
Contracts & Grants	-	(3,350)	-	(3,350)	50,650	50,650	#DIV/0!	
Investments	1,053,603	8,666	-	(1,044,937)	17,893	(1,035,710)	-98.3%	
Gifts	172,140	968,374	-	796,234	705,353	533,213	309.8%	
Sales and Services	11,191,682	6,568,210	-	(4,623,472)	11,863,422	671,740	6.0%	
Other Revenue	15,346,326	6,440,873	-	(8,905,453)	18,449,204	3,102,878	20.2%	
Cost Recoveries-Income	267,500	28,247	-	(239,253)	302,739	35,239	13.2%	
Total Other Revenue	28,031,251	14,011,020	-	(14,020,231)	31,389,261	3,358,010	12.0%	
Indirect Cost Recovery Income	35,853,737	21,551,349	-	(14,302,388)	37,240,178	1,386,441	3.9%	
Assessments Revenue	-	(6)	-	(6)	0	0	#DIV/0!	
TOTAL INCOME	509,242,036	266,529,960	-	(242,712,076)	522,083,797	12,841,761	2.5%	
<u>EXPENSE</u>								
Academic Salaries	123,073,114	58,360,581	56,505,867	8,206,666	119,452,713	(3,620,401)	-2.9%	
Part-Time Instruction-Non Student	7,464,341	4,828,325	2,856,194	(220,178)	9,626,229	2,161,888	29.0%	
Student Academic Appointees	2,951,666	1,174,725	956,786	820,156	3,549,311	597,645	20.2%	
Professional Salaries	54,021,287	25,554,966	25,630,708	2,835,613	51,498,426	(2,522,861)	-4.7%	
Bi-Weekly Salaries	39,449,144	17,486,088	17,751,787	4,211,270	36,252,065	(3,197,079)	-8.1%	
Supplemental Pays	1,723,482	1,154,764	418,951	149,767	2,437,271	713,789	41.4%	
Hourly Compensation	5,302,749	4,002,704	(186,988)	1,487,033	8,336,826	3,034,077	57.2%	
Benefits	82,953,799	39,183,622	37,708,249	6,061,929	80,272,264	(2,681,535)	-3.2%	
Total Compensation	316,939,582	151,745,774	141,641,553	23,552,255	311,425,104	(5,514,478)	-1.7%	
Student Financial Aid	17,334,382	7,868,315	4,167	9,461,900	17,787,111	452,729	2.6%	
Energy and Utilities	21,707,673	9,860,127	16,235,861	(4,388,314)	24,178,291	2,470,618	11.4%	
Financial/Debt Services	8,048	3,883	7,182	(3,018)	507,287	499,239	6203.3%	
Taxes	-	7	-	(7)	7	7	#DIV/0!	
Valuations and Adjustments	1,589,274	558,964	-	1,030,310	2,585,308	996,034	62.7%	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Cost Recoveries-Expense	2,026,866	1,021,180	7,240	998,446	2,041,824	14,958	0.7%	
Computing Services	1,042,671	789,484	46,580	206,607	1,494,706	452,035	43.4%	
Telephone & Postage	3,183,981	1,338,865	96,538	1,748,577	2,971,141	(212,840)	-6.7%	
Printing and Duplicating	2,778,330	1,432,467	263,022	1,082,841	3,056,503	278,173	10.0%	
Other Services	1,630,762	982,449	349,772	298,541	2,186,368	555,606	34.1%	
Contractual Services	14,356,696	7,369,693	6,744,158	242,845	16,670,182	2,313,486	16.1%	
Rents and Non-Capital Leases	7,507,695	1,660,380	5,206,728	640,587	7,893,618	385,923	5.1%	
Repairs and Maintenance	6,535,631	2,148,807	433,701	3,953,123	4,537,146	(1,998,485)	-30.6%	
Advertising and Promotional Exp	1,596,747	1,002,757	693,591	(99,601)	2,459,992	863,245	54.1%	
Supplies and General Expense	15,629,510	8,610,633	1,896,145	5,122,731	19,675,928	4,046,418	25.9%	
Non-Capital Equipment	86,370	190	-	86,180	172,120	85,750	99.3%	
Other Specific Operating Expense	26,933,635	21,115,655	59,202	5,758,778	27,305,043	371,408	1.4%	
Purchases for Resale	18,100	23,386	2,271	(7,557)	19,192	1,092	6.0%	
Total General Expense	106,631,989	57,918,927	32,041,991	16,671,072	117,754,655	11,122,666	10.4%	
Travel	3,372,933	1,603,817	697,506	1,071,610	3,722,244	349,311	10.4%	
Capital Assets	9,557,769	5,483,541	425,871	3,648,358	11,647,908	2,090,139	21.9%	
Indirect Cost Recovery Expense	400,740	200,597	-	200,143	460,967	60,227	15.0%	
Reserves	25,103,289	(1,147,957)	-	26,251,246	(1,147,957)	(26,251,246)	-104.6%	
Allotments & Charges In	(6,640,620)	(942,818)	-	(5,697,802)	(3,777,394)	2,863,226	-43.1%	
Transfer-1699 Income	(3,929,118)	(3,158,976)	-	(770,142)	(8,746,276)	(4,817,158)	122.6%	
Allotments & Charges Out	26,594,885	10,257,432	-	16,337,453	22,009,091	(4,585,794)	-17.2%	
Transfer-5199 Expense	13,876,205	11,408,420	-	2,467,785	44,814,386	30,938,181	223.0%	
Total Transfers	29,901,352	17,564,057	-	12,337,295	54,299,808	24,398,456	81.6%	
TOTAL EXPENSE	509,242,036	241,237,071	174,811,087	93,193,878	515,949,841	6,707,805	1.3%	
NET TOTAL	-	25,292,890	(174,811,087)	(149,518,198)	6,133,957	6,133,957	#DIV/0!	