

**IUPUI SPRING 2009 FISCAL ANALYSIS  
GENERAL FUND**

**CAMPUS**

	<u>7/1 Base Budget</u>	<u>December 2008</u>		<u>Variance</u>	<u>June 2009 Estimate</u>	<u>Incr/(Decr) from 7/1 Base</u>		<u>Explanation</u>
		<u>YTD Actual</u>	<u>Encumbered</u>			<u>\$</u>	<u>%</u>	
<b><u>INCOME</u></b>								
Student Fees	399,905	196,435	-	(203,470)	317,107	(82,798)	-20.7%	
Student Fees Instructional-Summer I	22,614,550	(200,440)	-	(22,814,990)	22,473,609	(140,941)	-0.6%	
Student Fees Other-Summer I	769,823	764	-	(769,059)	807,975	38,152	5.0%	
Student Fees Instructional-Summer II	10,206,755	10,364,900	-	158,145	10,382,564	175,809	1.7%	
Student Fees Other-Summer II	339,647	426,771	-	87,124	494,776	155,129	45.7%	
Student Fees Instructional-Fall	104,050,044	108,386,648	-	4,336,604	108,369,666	4,319,622	4.2%	
Student Fees Other-Fall	5,830,183	6,855,172	-	1,024,989	6,761,152	930,969	16.0%	
Student Fees Instructional-Spring	99,651,887	403,703	-	(99,248,184)	103,540,568	3,888,681	3.9%	
Student Fees Other-Spring	5,604,096	25,824	-	(5,578,272)	6,285,830	681,734	12.2%	
Distance Education Fees	45,300	85,095	-	39,795	198,694	153,394	338.6%	
<b>Total STUDENT FEES</b>	<b>249,512,190</b>	<b>126,544,872</b>	<b>-</b>	<b>(122,967,318)</b>	<b>259,631,939.57</b>	<b>10,119,750</b>	<b>4.1%</b>	
<b>State Appropriations</b>	<b>232,862,847</b>	<b>125,084,702</b>	<b>-</b>	<b>(107,778,145)</b>	<b>230,883,328</b>	<b>(1,979,519)</b>	<b>-0.9%</b>	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	(4,503)	-	(4,503)	-	-	-	
Investments	1,055,303	10,038	-	(1,045,265)	18,863	(1,036,440)	-98.2%	
Gifts	366,100	358,166	-	(7,934)	574,050	207,950	56.8%	
Sales and Services	11,393,550	7,147,033	-	(4,246,517)	12,713,999	1,320,449	11.6%	
Other Revenue	15,647,524	8,263,687	-	(7,383,837)	16,982,305	1,334,781	8.5%	
Cost Recoveries-Income	275,000	10,406	-	(264,594)	279,000	4,000	1.5%	
<b>Total Other Revenue</b>	<b>28,737,477</b>	<b>15,784,826</b>	<b>-</b>	<b>(12,952,651)</b>	<b>30,568,217.36</b>	<b>1,830,740</b>	<b>6.4%</b>	
<b>Indirect Cost Recovery Income</b>	<b>37,553,592</b>	<b>23,450,000</b>	<b>-</b>	<b>(14,103,592)</b>	<b>45,161,451</b>	<b>7,607,859</b>	<b>20.3%</b>	
<b>Assessments Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>548,666,106</b>	<b>290,864,400</b>	<b>-</b>	<b>(257,801,706)</b>	<b>566,244,936</b>	<b>17,578,830</b>	<b>3.2%</b>	
<b><u>EXPENSE</u></b>								
Academic Salaries	131,316,044	62,414,313	60,466,447	8,435,283	126,602,560	(4,713,484)	-3.6%	
Part-Time Instruction-Non Student	9,080,994	5,134,819	2,331,234	1,614,941	10,694,633	1,613,639	17.8%	
Student Academic Appointees	2,881,721	1,484,324	786,154	611,243	3,395,745	514,024	17.8%	
Professional Salaries	57,464,944	28,181,768	28,319,118	964,059	56,987,577	(477,367)	-0.8%	
Bi-Weekly Salaries	40,488,363	18,693,155	18,626,348	3,168,860	38,254,404	(2,233,959)	-5.5%	
Supplemental Pays	1,791,633	1,077,485	403,079	311,070	2,663,691	872,058	48.7%	
Hourly Compensation	5,639,460	4,366,217	(293,790)	1,567,033	8,631,258	2,991,798	53.1%	
Benefits	92,267,768	44,182,248	41,886,997	6,198,523	91,150,250	(1,117,518)	-1.2%	
<b>Total Compensation</b>	<b>340,930,927</b>	<b>165,534,329</b>	<b>152,525,587</b>	<b>22,871,011</b>	<b>338,380,119</b>	<b>(2,550,808)</b>	<b>-0.7%</b>	
<b>Student Financial Aid</b>	<b>22,300,279</b>	<b>10,466,062</b>	<b>21,416</b>	<b>11,812,801</b>	<b>20,517,402</b>	<b>(1,782,877)</b>	<b>-8.0%</b>	
Energy and Utilities	24,461,919	10,477,692	24,919,997	(10,935,769)	25,274,807	812,888	3.3%	
Financial/Debt Services	7,100	3,062	29,878	(25,840)	5,664	(1,436)	-20.2%	
Taxes	-	(12)	-	12	-	-	-	
Valuations and Adjustments	1,609,274	846,863	-	762,411	2,082,045	472,771	29.4%	
Cost Recoveries-Expense	2,154,254	1,119,076	17,263	1,017,915	2,229,820	75,566	3.5%	
Computing Services	1,290,246	874,903	13,149	402,194	1,519,376	229,130	17.8%	
Telephone & Postage	3,090,744	1,464,762	97,308	1,528,674	3,127,247	36,503	1.2%	
Printing and Duplicating	3,549,548	1,626,635	348,991	1,573,923	3,661,073	111,525	3.1%	
Other Services	2,234,950	1,102,348	358,150	774,452	2,547,171	312,221	14.0%	
Contractual Services	17,089,861	7,782,549	7,800,246	1,507,066	17,973,807	883,946	5.2%	
Rents and Non-Capital Leases	8,061,589	2,577,196	2,479,906	3,004,487	7,791,817	(269,772)	-3.3%	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Repairs and Maintenance	8,506,670	2,417,253	452,997	5,636,420	11,033,490	2,526,820	29.7%	
Advertising and Promotional Exp	2,042,599	1,407,783	425,658	209,159	3,076,623	1,034,024	50.6%	
Supplies and General Expense	17,438,233	11,461,165	1,647,988	4,329,080	23,516,039	6,077,806	34.9%	
Non-Capital Equipment	107,166	400	-	106,766	400	(106,766)	-99.6%	
Other Specific Operating Expense	29,113,801	24,912,565	36,007	4,165,229	30,950,038	1,836,237	6.3%	
Purchases for Resale	10,075	10,463	32,794	(33,182)	13,718	3,643	36.2%	
<b>Total General Expense</b>	<b>120,768,029</b>	<b>68,084,700</b>	<b>38,660,332</b>	<b>14,022,997</b>	<b>134,803,134</b>	<b>14,035,105</b>	<b>11.6%</b>	
<b>Travel</b>	<b>3,865,999</b>	<b>2,035,057</b>	<b>851,582</b>	<b>979,360</b>	<b>4,328,162</b>	<b>462,163</b>	<b>12.0%</b>	
<b>Capital Assets</b>	<b>9,385,743</b>	<b>4,822,735</b>	<b>615,476</b>	<b>3,947,532</b>	<b>10,440,445</b>	<b>1,054,702</b>	<b>11.2%</b>	
<b>Indirect Cost Recovery Expense</b>	<b>498,424</b>	<b>248,793</b>	<b>-</b>	<b>249,631</b>	<b>498,424</b>	<b>-</b>	<b>0.0%</b>	
<b>Reserves</b>	<b>13,968,411</b>	<b>-</b>	<b>-</b>	<b>13,968,411</b>	<b>-</b>	<b>(13,968,411)</b>	<b>-100.0%</b>	
Allotments & Charges In	(6,626,715)	(2,790,048)	-	(3,836,667)	(6,994,900)	(368,185)	5.6%	
Transfer-1699 Income	(4,195,379)	(3,884,131)	-	(311,248)	(8,262,965)	(4,067,586)	97.0%	
Allotments & Charges Out	31,942,863	13,398,202	-	18,544,661	27,264,884	(4,677,979)	-14.6%	
Transfer-5199 Expense	15,827,525	15,079,472	-	748,053	38,483,876	22,656,351	143.1%	
Transfers	-	-	-	-	2,319,057	2,319,057		
<b>Total Transfers</b>	<b>36,948,294</b>	<b>21,803,495</b>	<b>-</b>	<b>15,144,799</b>	<b>52,809,952</b>	<b>15,861,658</b>	<b>42.9%</b>	
<b>TOTAL EXPENSE</b>	<b>548,666,106</b>	<b>272,995,171</b>	<b>192,674,393</b>	<b>82,996,542</b>	<b>561,777,637</b>	<b>13,111,531</b>	<b>2.4%</b>	
<b>NET TOTAL</b>	<b>-</b>	<b>17,869,229</b>	<b>(192,674,393)</b>	<b>(174,805,164)</b>	<b>4,467,298</b>	<b>4,467,298</b>	<b>-</b>	