

**IUPUI SPRING 2010 FISCAL ANALYSIS
GENERAL FUND**

CAMPUS

	<u>7/1 Base</u> <u>Budget</u>	<u>December 2009</u>		<u>Variance</u>	<u>June 2010</u> <u>Estimate</u>	<u>Incr/(Decr) from 7/1 Base</u>		<u>Explanation</u>
		<u>YTD Actual</u>	<u>Encumbered</u>			<u>\$</u>	<u>%</u>	
<u>INCOME</u>								
Student Fees	420,165	(100,185)	-	(520,350)	206,723	(213,442)	-50.8%	
Student Fees Instructional-Summer I	20,186,924	-	-	(20,186,924)	19,930,550	(256,374)	-1.3%	
Student Fees Other-Summer I	660,219	(14)	-	(660,233)	896,220	236,001	35.7%	
Student Fees Instructional-Summer II	8,095,089	9,196,478	-	1,101,389	9,468,608	1,373,519	17.0%	
Student Fees Other-Summer II	382,918	700,551	-	317,633	700,553	317,635	83.0%	
Student Fees Instructional-Fall	110,501,341	115,684,696	-	5,183,355	114,974,792	4,473,451	4.0%	
Student Fees Other-Fall	6,090,216	7,412,942	-	1,322,726	7,412,845	1,322,629	21.7%	
Student Fees Instructional-Spring	105,264,077	0	-	(105,264,077)	108,878,309	3,614,232	3.4%	
Student Fees Other-Spring	5,757,436	27,776	-	(5,729,660)	6,807,460	1,050,024	18.2%	
Distance Education Fees	116,542	82,916	-	(33,626)	137,251	20,709	17.8%	
Total STUDENT FEES	257,474,927	133,005,159	-	(124,469,768)	269,413,310.38	11,938,383	4.6%	
State Appropriations	231,939,802	118,680,224	-	(113,259,578)	231,939,802	-	0.0%	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	-	-	-	-	-	-	
Investments	1,052,203	7,929	-	(1,044,274)	1,052,463	260	0.0%	
Gifts	387,369	405,005	-	17,636	537,306	149,937	38.7%	
Sales and Services	13,556,471	12,109,562	-	(1,446,909)	24,243,746	10,687,275	78.8%	
Other Revenue	14,436,609	4,644,851	-	(9,791,758)	6,790,894	(7,645,715)	-53.0%	
Cost Recoveries-Income	275,000	7,378	-	(267,622)	275,000	-	0.0%	
Total Other Revenue	29,707,652	17,174,725	-	(12,532,927)	32,899,410	3,191,758	10.7%	
Indirect Cost Recovery Income	39,895,299	25,339,943	-	(14,555,356)	49,735,241	9,839,942	24.7%	
Assessments Revenue	-	-	-	-	-	-	-	
Transfer of Funds	-	0	-	0	0	0	-	
TOTAL INCOME	559,017,680	294,200,051	-	(264,817,629)	583,987,763	24,970,083	4.5%	
<u>EXPENSE</u>								
Academic Salaries	135,327,542	64,083,351	61,162,844	10,081,346	128,624,439	(6,703,103)	-5.0%	
Part-Time Instruction-Non Student	9,089,691	5,589,840	2,219,915	1,279,936	11,036,909	1,947,218	21.4%	
Student Academic Appointees	2,635,087	1,638,720	1,269,032	(272,665)	3,292,980	657,893	25.0%	
Professional Salaries	58,587,812	28,439,533	28,135,358	2,012,920	56,368,753	(2,219,059)	-3.8%	
Bi-Weekly Salaries	40,458,705	18,772,437	18,352,080	3,334,188	37,844,282	(2,614,423)	-6.5%	
Supplemental Pays	2,138,157	1,304,809	508,783	324,565	2,544,322	406,165	19.0%	
Hourly Compensation	5,751,769	4,051,788	(345,435)	2,045,416	7,906,563	2,154,794	37.5%	
Benefits	94,643,198	45,066,022	42,115,682	7,461,494	90,296,439	(4,346,759)	-4.6%	
Total Compensation	348,631,961	168,946,501	153,418,259	26,267,201	337,914,687	(10,717,274)	-3.1%	
Student Financial Aid	23,877,321	14,741,374	27,875	9,108,071	29,786,369	5,909,048	24.7%	
Energy and Utilities	27,241,046	11,156,668	18,467,782	(2,383,404)	26,698,080	(542,966)	-2.0%	
Financial/Debt Services	5,000	624	60	4,315	1,036	(3,964)	-79.3%	
Taxes	-	(24)	-	24	(24)	(24)	-	
Valuations and Adjustments	1,609,274	939,977	-	669,297	1,813,955	204,681	12.7%	
Cost Recoveries-Expense	2,620,038	1,346,029	17,436	1,256,573	2,673,217	53,179	2.0%	
Computing Services	2,286,296	1,367,529	24,540	894,227	2,723,063	436,767	19.1%	
Telephone & Postage	2,300,897	1,033,368	113,164	1,154,365	2,180,726	(120,171)	-5.2%	
Printing and Duplicating	3,139,442	1,535,820	279,575	1,324,048	3,393,633	254,191	8.1%	
Other Services	1,987,296	1,232,092	359,151	396,053	2,901,020	913,724	46.0%	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>	<u>Variance</u>	<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Contractual Services	14,457,946	7,308,265	7,072,642	77,039	17,064,179	2,606,233	18.0%	
Rents and Non-Capital Leases	8,577,714	3,046,021	5,176,145	355,548	8,983,258	405,544	4.7%	
Repairs and Maintenance	9,810,241	1,918,672	411,000	7,480,568	5,076,137	(4,734,104)	-48.3%	
Advertising and Promotional Exp	1,683,691	1,009,678	303,402	370,611	2,077,329	393,638	23.4%	
Supplies and General Expense	17,129,387	9,197,195	1,464,013	6,468,179	21,439,153	4,309,766	25.2%	
Non-Capital Equipment	125,673	-	-	125,673	4,900	(120,773)	-96.1%	
Other Specific Operating Expense	30,706,427	24,181,849	24,561	6,500,017	30,328,211	(378,216)	-1.2%	
Purchases for Resale	4,000	11,707	2,230	(9,936)	4,616	616	15.4%	
Total General Expense	123,684,368	65,285,471	33,715,702	24,683,196	127,362,489	3,678,121	3.0%	
Travel	3,796,141	1,678,334	686,304	1,431,503	2,910,365	(885,776)	-23.3%	
Capital Assets	10,383,856	4,508,206	191,023	5,684,627	11,391,352	1,007,496	9.7%	
Indirect Cost Recovery Expense	348,460	173,375	-	175,085	353,826	5,366	1.5%	
Reserves	26,897,229	-	-	26,897,229	-	(26,897,229)	-100.0%	
Allotments & Charges In	(13,496,126)	(3,170,381)	-	(10,325,745)	(8,467,176)	5,028,950	-37.3%	
Transfer-1699 Income	(6,327,454)	(3,331,088)	-	(2,996,366)	(6,399,079)	(71,625)	1.1%	
Allotments & Charges Out	29,402,941	13,702,292	-	15,700,649	27,548,490	(1,854,451)	-6.3%	
Transfer-5199 Expense	11,818,983	9,949,685	-	1,869,298	17,182,439	5,363,456	45.4%	
Transfers	-	-	-	-	-	-		
Total Transfers	21,398,344	17,150,509	-	4,247,835	29,864,675	8,466,331	39.6%	
TOTAL EXPENSE	559,017,680	272,483,769	188,039,163	98,494,748	539,583,762	(19,433,918)	-3.5%	
NET TOTAL	-	21,716,282	(188,039,163)	(166,322,882)	44,404,001	44,404,001	-	