

**IUPUI SPRING 2011 FISCAL ANALYSIS
GENERAL FUND**

CAMPUS

	<u>7/1 Base Budget</u>	<u>December 2010</u>		<u>Variance</u>	<u>June 2011 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	431,415	69,460	-	(361,955)	278,430	(152,985)	-35.5%	
Student Fees Instructional-Summer I	21,301,624	25,740	-	(21,275,884)	21,447,519	145,895	0.7%	
Student Fees Other-Summer I	1,014,136	425	-	(1,013,711)	1,075,336	61,200	6.0%	
Student Fees Instructional-Summer II	9,101,178	9,329,416	-	228,238	9,324,851	223,673	2.5%	
Student Fees Other-Summer II	574,597	773,899	-	199,302	770,884	196,287	34.2%	
Student Fees Instructional-Fall	119,600,332	123,316,403	-	3,716,071	123,226,034	3,625,702	3.0%	
Student Fees Other-Fall	6,920,734	7,547,783	-	627,049	7,540,792	620,058	9.0%	
Student Fees Instructional-Spring	113,746,263	(1,364)	-	(113,747,627)	119,171,254	5,424,991	4.8%	
Student Fees Other-Spring	6,653,097	15,423	-	(6,637,674)	7,179,186	526,089	7.9%	
Distance Education Fees	119,189	16,052	-	(103,137)	24,944	(94,245)	-79.1%	
Total STUDENT FEES	279,462,565	141,093,237	-	(138,369,328)	290,039,231.16	10,576,666	3.8%	
State Appropriations	211,325,125	110,531,856	-	(100,793,269)	211,325,125	-	0.0%	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	449	-	449	449	449	-	
Investments	1,054,153	6,614	-	(1,047,539)	14,516	(1,039,637)	-98.6%	
Gifts	3,444,000	154,136	-	(3,289,864)	633,156	(2,810,844)	-81.6%	
Sales and Services	23,908,585	12,586,257	-	(11,322,328)	26,423,357	2,514,772	10.5%	
Other Revenue	(3,259,000)	2,307,851	-	5,566,851	3,575,154	6,834,154	-209.7%	
Cost Recoveries-Income	275,000	17,951	-	(257,049)	284,000	9,000	3.3%	
Total Other Revenue	25,422,738	15,073,257	-	(10,349,481)	30,930,632	5,507,894	21.7%	
Indirect Cost Recovery Income	46,422,377	26,986,607	-	(19,435,770)	53,687,088	7,264,711	15.6%	
Assessments Revenue	-	-	-	-	-	-	-	
Transfer of Funds	-	0	-	0	(0)	(0)	-	
TOTAL INCOME	562,632,805	293,684,957	-	(268,947,848)	585,982,076	23,349,271	4.2%	
<u>EXPENSE</u>								
Academic Salaries	139,056,150	66,069,018	64,149,598	8,837,534	134,952,118	(4,104,032)	-3.0%	
Part-Time Instruction-Non Student	10,795,376	5,710,732	2,924,035	2,160,609	11,561,492	766,116	7.1%	
Student Academic Appointees	3,014,749	1,827,995	1,508,690	(321,935)	3,360,357	345,608	11.5%	
Professional Salaries	58,470,648	28,646,102	28,847,627	976,919	58,068,557	(402,091)	-0.7%	
Bi-Weekly Salaries	38,602,360	17,830,446	17,941,615	2,830,299	36,112,932	(2,489,428)	-6.4%	
Supplemental Pays	2,340,794	1,106,905	440,881	793,008	2,517,197	176,403	7.5%	
Hourly Compensation	5,561,009	4,071,658	(363,050)	1,852,402	8,037,283	2,476,274	44.5%	
Benefits	98,072,497	46,349,251	44,683,114	7,040,132	95,603,211	(2,469,286)	-2.5%	
Total Compensation	355,913,583	171,612,107	160,132,510	24,168,966	350,213,147	(5,700,436)	-1.6%	
Student Financial Aid	29,332,194	15,154,036	34,922	14,143,236	31,119,059	1,786,865	6.1%	
Energy and Utilities	27,651,154	12,488,784	31,522,656	(16,360,286)	28,478,670	827,516	3.0%	
Financial/Debt Services	801	28	-	773	50	(751)	-93.8%	
Taxes	-	46	-	(46)	40	40	-	
Valuations and Adjustments	1,664,274	408,240	-	1,256,034	2,117,846	453,572	27.3%	
Cost Recoveries-Expense	2,795,735	1,387,785	11,447	1,396,503	2,787,042	(8,694)	-0.3%	
Computing Services	2,382,665	1,335,810	34,600	1,012,255	2,821,614	438,949	18.4%	
Telephone & Postage	2,182,696	1,015,408	79,912	1,087,376	2,086,788	(95,908)	-4.4%	
Printing and Duplicating	3,078,319	1,381,719	317,636	1,378,964	2,960,472	(117,847)	-3.8%	
Other Services	2,133,339	1,281,343	1,083,158	(231,162)	2,643,924	510,585	23.9%	
Contractual Services	15,232,729	25,397,228	6,176,029	(16,340,528)	17,125,720	1,892,991	12.4%	
Rents and Non-Capital Leases	6,836,248	1,924,272	3,148,167	1,763,810	8,132,528	1,296,280	19.0%	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Repairs and Maintenance	4,480,050	1,859,110	410,161	2,210,779	3,550,089	(929,961)	-20.8%	
Advertising and Promotional Exp	1,702,504	1,015,556	303,156	383,793	1,936,454	233,950	13.7%	
Supplies and General Expense	17,025,740	9,193,859	2,044,807	5,787,074	19,091,329	2,065,589	12.1%	
Non-Capital Equipment	2,000	3,200	-	(1,200)	8,000	6,000	300.0%	
Other Specific Operating Expense	23,369,919	17,061,570	75,476	6,232,873	23,528,110	158,191	0.7%	
Purchases for Resale	-	3,576	391	(3,968)	1,543	1,543	-	
Total General Expense	110,538,173	75,757,535	45,207,594	(10,426,956)	117,270,218	6,732,045	6.1%	
Travel	2,078,433	1,642,721	707,434	(271,722)	3,235,996	1,157,563	55.7%	
Capital Assets	9,971,659	5,153,762	206,008	4,611,888	10,033,468	61,809	0.6%	
Indirect Cost Recovery Expense	348,460	174,230	-	174,230	348,460	-	0.0%	
Reserves	26,927,066	-	-	26,927,066	-	(26,927,066)	-100.0%	
Allotments & Charges In	(8,029,629)	(3,349,891)	-	(4,679,738)	(7,337,640)	691,989	-8.6%	
Transfer-1699 Income	(7,337,822)	(3,203,976)	-	(4,133,846)	(8,389,434)	(1,051,612)	14.3%	
Allotments & Charges Out	28,768,537	13,092,036	-	15,676,501	26,344,106	(2,424,431)	-8.4%	
Transfer-5199 Expense	14,122,151	11,727,117	-	2,395,034	54,614,879	40,492,728	286.7%	
Transfers	-	-	-	-	3,068,305	3,068,305		
Total Transfers	27,523,237	18,265,286	-	9,257,951	68,300,215	40,776,978	148.2%	
TOTAL EXPENSE	562,632,805	287,759,677	206,288,468	68,584,660	580,520,563	17,887,758	3.2%	
NET TOTAL	-	5,925,280	(206,288,468)	(200,363,188)	5,461,513	5,461,513	-	