

**IUPUI FALL 2013 FISCAL ANALYSIS  
GENERAL FUND**

**CAMPUS**

	<u>7/1 Base</u> <u>Budget</u>	<u>September 2013</u>		<u>Variance</u>	<u>June 2014</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>	
<b><u>INCOME</u></b>								
Student Fees	276,009	(22,082)	-	(298,091)	309,771	33,762	12.2%	
Student Fees -Instructional Summer	33,013,707	8,412,385	-	(24,601,322)	32,365,376	(648,331)	-2.0%	
Student Fees Other-Summer	1,767,597	211,745	-	(1,555,852)	1,811,118	43,521		
Student Fees Instructional-Fall	142,215,694	143,501,310	-	1,285,616	143,904,059	1,688,365	1.2%	
Student Fees Other-Fall	7,972,270	8,403,423	-	431,153	8,426,369	454,099	5.7%	
Student Fees Instructional-Spring	135,032,393	-	-	(135,032,393)	135,168,773	136,380	0.1%	
Student Fees Other-Spring	7,775,601	-	-	(7,775,601)	7,902,155	126,554	1.6%	
Distance Education Fees	50,000	86,064	-	36,064	112,727	62,727	125.5%	
<b>Total STUDENT FEES</b>	<b>328,103,271</b>	<b>160,592,846</b>	<b>-</b>	<b>(167,510,425)</b>	<b>330,000,348</b>	<b>1,897,077</b>	<b>0.6%</b>	
<b>State Appropriations</b>	<b>223,725,395</b>	<b>66,484,751</b>	<b>-</b>	<b>(157,240,644)</b>	<b>223,725,395</b>	<b>-</b>	<b>0.0%</b>	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	-	-	-	-	-	-	
Investments	1,051,703	5,700	-	(1,046,003)	9,021	(1,042,682)	-99.1%	
Gifts	4,035,500	182,654	-	(3,852,846)	592,630	(3,442,870)	-85.3%	
Sales and Services	24,067,665	6,692,668	-	(17,374,997)	24,473,722	406,057	1.7%	
Other Revenue	3,592,099	1,455,596	-	(2,136,503)	3,717,334	125,235	3.5%	
Cost Recoveries-Income	260,016	11,062	-	(248,954)	260,016	-	0.0%	
<b>Total Other Revenue</b>	<b>33,006,983</b>	<b>8,347,681</b>	<b>-</b>	<b>(24,659,302)</b>	<b>29,052,723</b>	<b>(3,954,260)</b>	<b>-12.0%</b>	
<b>Indirect Cost Recovery Income</b>	<b>47,339,222</b>	<b>11,575,191</b>	<b>-</b>	<b>(35,764,031)</b>	<b>45,138,768</b>	<b>(2,200,454)</b>	<b>-4.6%</b>	
<b>Assessments Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transfer of Funds</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>632,174,871</b>	<b>247,000,469</b>	<b>-</b>	<b>(385,174,402)</b>	<b>627,917,233</b>	<b>(4,257,638)</b>	<b>-0.7%</b>	
<b><u>EXPENSE</u></b>								
Academic Salaries	150,417,759	33,507,569	105,944,428	10,965,762	142,731,364	(7,686,395)	-5.1%	
Part-Time Instruction-Non Student	11,703,146	2,780,452	3,604,236	5,318,458	12,186,065	482,919	4.1%	
Student Academic Appointees	3,468,591	1,157,958	3,596,210	(1,285,577)	4,907,269	1,438,678	41.5%	
Professional Salaries	61,761,454	14,342,041	42,974,974	4,444,439	58,636,064	(3,125,390)	-5.1%	
Bi-Weekly Salaries	32,848,741	7,565,895	22,445,113	2,837,733	30,532,075	(2,316,666)	-7.1%	
Supplemental Pays	2,127,596	587,564	904,687	635,346	4,739,661	2,612,065	122.8%	
Hourly Compensation	4,833,675	1,865,431	(246,364)	3,214,609	6,937,382	2,103,707	43.5%	
Benefits	107,664,863	23,995,887	73,249,594	10,419,382	102,501,429	(5,163,434)	-4.8%	
<b>Total Compensation</b>	<b>374,825,825</b>	<b>85,802,797</b>	<b>252,472,878</b>	<b>36,550,150</b>	<b>363,171,308</b>	<b>(11,654,517)</b>	<b>-3.1%</b>	
<b>Student Financial Aid</b>	<b>41,921,963</b>	<b>17,357,128</b>	<b>71,354</b>	<b>23,976,361</b>	<b>42,706,697</b>	<b>784,734</b>	<b>1.9%</b>	
Energy and Utilities	28,222,357	4,249,283	31,955,848	(7,982,774)	29,076,896	854,539	3.0%	
Financial/Debt Services	-	-	-	-	-	-	-	
Taxes	-	-	-	-	-	-	-	
Valuations and Adjustments	1,664,274	250,511	-	1,413,763	2,368,105	703,831	42.3%	
Cost Recoveries-Expense	2,798,520	723,550	12,396	2,062,574	2,831,182	32,662	1.2%	
Computing Services	1,687,678	79,081	723	1,607,873	1,734,218	46,540	2.8%	
Telephone & Postage	1,468,762	346,626	254,341	867,795	1,720,373	251,611	17.1%	
Printing and Duplicating	2,826,506	736,926	365,678	1,723,902	2,696,959	(129,547)	-4.6%	
Other Services	2,659,052	567,005	2,533,195	(441,148)	3,023,633	364,581	13.7%	
Contractual Services	20,339,390	2,584,791	11,721,481	6,033,118	21,300,619	961,229	4.7%	
Rents and Non-Capital Leases	9,815,152	2,884,064	4,860,249	2,070,839	10,259,631	444,479	4.5%	
Repairs and Maintenance	14,041,127	3,264,871	437,686	10,338,570	15,789,851	1,748,724	12.5%	
Advertising and Promotional Exp	2,593,410	489,761	561,171	1,542,478	2,597,339	3,929	0.2%	
Supplies and General Expense	16,393,835	4,855,662	3,063,203	8,474,970	16,486,106	92,271	0.6%	
Non-Capital Equipment	-	1,320	-	(1,320)	50,000	50,000	-	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>	<u>Variance</u>	<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Other Specific Operating Expense	25,966,499	18,569,181	61,963	7,335,355	25,910,023	(56,476)	-0.2%	
Purchases for Resale	-	1,582	3,194	(4,776)	502	502	-	
<b>Total General Expense</b>	<b>130,476,562</b>	<b>39,604,214</b>	<b>55,831,130</b>	<b>35,041,219</b>	<b>135,845,436</b>	<b>5,368,874</b>	<b>4.1%</b>	
<b>Travel</b>	<b>3,341,658</b>	<b>916,281</b>	<b>1,255,336</b>	<b>1,170,041</b>	<b>3,901,828</b>	<b>560,170</b>	<b>16.8%</b>	
<b>Capital Assets</b>	<b>8,756,933</b>	<b>1,529,949</b>	<b>127,263</b>	<b>7,099,721</b>	<b>8,628,911</b>	<b>(128,022)</b>	<b>-1.5%</b>	
<b>Indirect Cost Recovery Expense</b>	<b>345,000</b>	<b>101,601</b>	<b>-</b>	<b>243,399</b>	<b>346,734</b>	<b>1,734</b>	<b>0.5%</b>	
<b>Reserves</b>	<b>15,421,318</b>	<b>701</b>	<b>-</b>	<b>15,420,617</b>	<b>-</b>	<b>(15,421,318)</b>	<b>-100.0%</b>	
Allotments & Charges In	(11,320,689)	(2,889,017)	-	(8,431,672)	(11,639,331)	(318,642)	2.8%	
Transfer-1699 Income	(3,606,525)	(2,191,072)	-	(1,415,453)	(8,418,591)	(4,812,066)	133.4%	
Allotments & Charges Out	52,984,168	10,721,332	-	42,262,836	47,831,862	(5,152,306)	-9.7%	
Transfer-5199 Expense	19,028,658	7,381,204	-	11,647,454	42,357,550	23,330,892	122.6%	
Transfers	-	-	-	-	-	-	-	
<b>Total Transfers</b>	<b>57,085,612</b>	<b>13,022,447</b>	<b>-</b>	<b>44,063,165</b>	<b>70,131,490</b>	<b>13,047,878</b>	<b>22.9%</b>	
<b>TOTAL EXPENSE</b>	<b>632,174,871</b>	<b>158,335,116</b>	<b>309,757,960</b>	<b>163,564,674</b>	<b>624,732,403</b>	<b>(7,440,468)</b>	<b>-1.2%</b>	
<b>NET TOTAL</b>	<b>-</b>	<b>88,665,353</b>	<b>(309,757,960)</b>	<b>(221,609,728)</b>	<b>3,184,830</b>	<b>3,182,830</b>	<b>-</b>	