

**IUPUI FALL 2014 FISCAL ANALYSIS  
GENERAL FUND**

**CAMPUS**

	<u>7/1 Base</u>	<u>September 2014</u>		<u>Variance</u>	<u>June 2014</u>	<u>Incr/(Decr) from 7/1 Base</u>		<u>Explanation</u>
	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
<b><u>INCOME</u></b>								
Student Fees	275,697	58,953	-	(216,744)	268,660	(7,037)	-2.6%	
Student Fees -Instructional Summer	35,603,291	9,183,878	-	(26,419,413)	35,230,527	(372,764)	-1.0%	
Student Fees Other-Summer	1,865,049	289,402	-	(1,575,647)	1,872,171	7,122	0.4%	
Student Fees Instructional-Fall	149,397,613	151,035,446	-	1,637,833	151,052,134	1,654,521	1.1%	
Student Fees Other-Fall	8,402,360	8,771,643	-	369,283	8,770,418	368,058	4.4%	
Student Fees Instructional-Spring	141,417,193	-	-	(141,417,193)	142,566,049	1,148,856	0.8%	
Student Fees Other-Spring	8,084,290	(315)	-	(8,084,605)	8,184,962	100,672	1.2%	
Distance Education Fees	100,000	82,498	-	(17,502)	163,000	63,000	63.0%	
<b>Total STUDENT FEES</b>	<b>345,145,493</b>	<b>169,421,505</b>	<b>-</b>	<b>(175,723,988)</b>	<b>348,107,919</b>	<b>2,962,426</b>	<b>0.9%</b>	
<b>State Appropriations</b>	<b>224,152,386</b>	<b>67,206,557</b>	<b>-</b>	<b>(156,945,829)</b>	<b>220,044,882</b>	<b>(4,107,504)</b>	<b>-1.8%</b>	
Beginning Cash	-	-	-	-	-	-	-	
Contracts & Grants	-	22,143	-	22,143	-	-	-	
Investments	510,000	4,945	-	(505,055)	10,010	(499,990)	-98.0%	
Gifts	3,344,866	547,037	-	(2,797,829)	1,787,119	(1,557,747)	-46.6%	
Sales and Services	24,823,634	3,440,118	-	(21,383,516)	14,779,738	(10,043,896)	-40.5%	
Other Revenue	3,650,040	1,240,383	-	(2,409,657)	3,694,382	44,342	1.2%	
Cost Recoveries-Income	260,000	9,475	-	(250,525)	260,000	-	0.0%	
<b>Total Other Revenue</b>	<b>32,588,540</b>	<b>5,264,101</b>	<b>-</b>	<b>(27,330,172)</b>	<b>20,531,249</b>	<b>(12,063,024)</b>	<b>-37.0%</b>	
<b>Indirect Cost Recovery Income</b>	<b>44,586,884</b>	<b>11,841,299</b>	<b>-</b>	<b>(32,745,585)</b>	<b>45,241,239</b>	<b>654,355</b>	<b>1.5%</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>646,473,303</b>	<b>253,733,462</b>	<b>-</b>	<b>(392,745,574)</b>	<b>633,925,288</b>	<b>(12,553,748)</b>	<b>-1.9%</b>	
<b><u>EXPENSE</u></b>								
Academic Salaries	153,264,348	33,116,552	103,814,885	16,332,911	143,765,510	(9,498,838)	-6.2%	
Part-Time Instruction-Non Student	11,784,747	3,075,457	3,973,498	4,735,791	11,781,176	(3,571)	0.0%	
Student Academic Appointees	3,101,609	1,103,048	3,397,927	(1,399,366)	4,731,619	1,630,010	52.6%	
Professional Salaries	65,426,411	14,560,056	43,482,455	7,383,900	63,105,876	(2,320,535)	-3.5%	
Bi-Weekly Salaries	32,510,450	7,057,037	21,056,898	4,396,515	30,403,264	(2,107,186)	-6.5%	
Supplemental Pays	2,490,059	826,568	892,467	771,024	2,861,659	371,600	14.9%	
Hourly Compensation	5,078,953	1,968,990	(310,644)	3,420,607	6,937,514	1,858,561	36.6%	
Benefits	99,956,026	21,424,740	65,108,712	13,422,574	95,247,904	(4,708,122)	-4.7%	
<b>Total Compensation</b>	<b>373,612,603</b>	<b>83,132,448</b>	<b>241,416,197</b>	<b>49,063,958</b>	<b>358,834,523</b>	<b>(14,778,080)</b>	<b>-4.0%</b>	
<b>Student Financial Aid</b>	<b>44,182,551</b>	<b>19,607,700</b>	<b>71,167</b>	<b>24,503,685</b>	<b>46,172,453</b>	<b>1,989,902</b>	<b>4.5%</b>	
Energy and Utilities	30,414,138	6,285,877	31,666,761	(7,538,500)	31,573,266	1,159,128	3.8%	
Financial/Debt Services	-	-	322	(322)	-	-	-	
Taxes	-	-	-	-	-	-	-	
Valuations and Adjustments	1,659,274	338,311	-	1,320,963	3,215,049	1,555,775	93.8%	
Cost Recoveries-Expense	2,891,493	754,341	12,311	2,124,841	2,913,469	21,976	0.8%	
Computing Services	314,230	485,127	48,514	(219,411)	305,564	(8,666)	-2.8%	
Telephone & Postage	1,316,462	343,870	118,636	853,955	1,160,723	(155,739)	-11.8%	
Printing and Duplicating	2,764,852	731,242	468,697	1,564,914	2,644,637	(120,215)	-4.3%	
Other Services	2,452,532	596,268	2,485,005	(628,741)	2,868,612	416,080	17.0%	
Contractual Services	25,822,003	3,129,056	13,233,977	9,458,970	25,816,137	(5,866)	0.0%	
Rents and Non-Capital Leases	9,509,201	2,585,881	4,064,918	2,858,401	10,314,727	805,526	8.5%	
Repairs and Maintenance	14,799,347	2,947,518	506,752	11,345,077	14,824,007	24,660	0.2%	
Advertising and Promotional Exp	2,967,067	630,973	637,966	1,698,128	2,941,469	(25,598)	-0.9%	
Supplies and General Expense	16,843,507	4,061,766	3,209,165	9,572,576	17,711,019	867,512	5.2%	
Non-Capital Equipment	-	-	270	(270)	270	270	-	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Other Specific Operating Expense	26,476,955	19,389,834	73,653	7,013,468	26,341,389	(135,566)	-0.5%	
Purchases for Resale	-	5,252	4,399	(9,651)	4,876	4,876	-	
<b>Total General Expense</b>	<b>138,231,061</b>	<b>42,285,317</b>	<b>56,531,347</b>	<b>39,414,397</b>	<b>142,635,214</b>	<b>4,404,153</b>	<b>3.2%</b>	
<b>Travel</b>	<b>4,046,857</b>	<b>1,045,134</b>	<b>1,188,064</b>	<b>1,813,659</b>	<b>4,684,948</b>	<b>638,091</b>	<b>15.8%</b>	
<b>Capital Assets</b>	<b>8,780,326</b>	<b>1,956,315</b>	<b>120,348</b>	<b>6,703,664</b>	<b>8,746,719</b>	<b>(33,607)</b>	<b>-0.4%</b>	
<b>Indirect Cost Recovery Expense</b>	<b>345,000</b>	<b>77,386</b>	<b>-</b>	<b>267,615</b>	<b>345,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Reserves</b>	<b>19,568,955</b>	<b>(1,000)</b>	<b>-</b>	<b>19,569,955</b>	<b>-</b>	<b>(19,568,955)</b>	<b>-100.0%</b>	
Allotments & Charges In	(12,061,536)	(3,016,132)	-	(9,045,404)	(11,568,841)	492,695	-4.1%	
Transfer-1699 Income	(4,277,951)	(3,417,315)	-	(860,636)	(16,116,160)	(11,838,209)	276.7%	
Allotments & Charges Out	50,062,967	11,406,517	-	38,656,450	48,651,873	(1,411,094)	-2.8%	
Transfer-5199 Expense	23,982,470	10,713,686	-	13,268,784	47,251,234	23,268,764	97.0%	
Transfers	-	-	-	-	3,069,401	3,069,401		
<b>Total Transfers</b>	<b>57,705,950</b>	<b>15,686,756</b>	<b>-</b>	<b>42,019,194</b>	<b>71,287,506</b>	<b>13,581,556</b>	<b>23.5%</b>	
<b>TOTAL EXPENSE</b>	<b>646,473,303</b>	<b>163,790,054</b>	<b>299,327,122</b>	<b>183,356,127</b>	<b>632,706,364</b>	<b>(13,766,939)</b>	<b>-2.1%</b>	
<b>NET TOTAL</b>	<b>-</b>	<b>89,943,409</b>	<b>(299,327,122)</b>	<b>(209,389,447)</b>	<b>1,218,924</b>	<b>1,213,191</b>	<b>-</b>	