

IUPUI FALL FY2006-07 FISCAL ANALYSIS
GENERAL FUND

CAMPUS TOTAL

	7/1 Base	August 2006		Variance	June 2007	Incr/(Decr) from 7/1 Base		Explanation
	Budget	YTD Actual	Encumbered		Estimate	\$	%	
INCOME								
Student Fees	307,091	(81,853)	-	(388,944)	171,155	(135,936)	-44.3%	
Student Fees Instructional-Summer I	17,768,881	-	-	(17,768,881)	17,165,754	(603,127)	-3.4%	
Student Fees Other-Summer I	583,036	4,969	-	(578,067)	598,693	15,657	2.7%	
Student Fees Instructional-Summer II	8,341,068	8,553,623	-	212,555	8,586,175	245,107	2.9%	
Student Fees Other-Summer II	459,609	248,628	-	(210,981)	372,199	(87,410)	-19.0%	
Student Fees Instructional-Fall	87,526,922	22,926,264	-	(64,600,658)	86,616,458	(910,464)	-1.0%	
Student Fees Other-Fall	3,827,551	(3,293,084)	-	(7,120,635)	3,860,635	33,084	0.9%	
Student Fees Instructional-Spring	79,975,413	(46,463)	-	(80,021,876)	79,424,760	(550,653)	-0.7%	
Student Fees Other-Spring	3,471,513	57	-	(3,471,456)	3,507,348	35,835	1.0%	Decrease in Student Fees is primarily in Nursing and Business.
Distance Education Fees	568,548	113,072	-	(455,476)	1,000,258	431,710	75.9%	
Total Student Fees	202,829,632	28,425,213	-	(174,404,419)	201,303,434	(1,526,198)	-0.8%	
State Appropriations	208,996,707	47,685,162	-	(161,311,545)	208,424,794	(571,913)	-0.3%	
Beginning Cash	-	-	-	-	-	-	#DIV/0!	
Investments	1,051,367	2,597	-	(1,048,770)	1,055,367	4,000	0.4%	
Gifts	70,809	142,328	-	71,519	757,350	686,541	969.6%	
Sales and Services	10,749,729	2,148,716	-	(8,601,013)	11,660,036	910,307	8.5%	Increase in Dentistry Clinic income
Other Revenue	14,679,782	2,753,014	-	(11,926,768)	16,465,059	1,785,277	12.2%	Includes Clarian Bonus of \$1.2M in Medicine
Cost Recoveries-Income	267,500	9,886	-	(257,614)	280,025	12,525	4.7%	
Total Other Revenue	26,819,187	5,056,540	-	(21,762,647)	30,217,836	3,398,649	12.7%	
Indirect Cost Recovery Income	39,145,853	7,197,154	-	(31,948,699)	39,158,498	12,645	0.0%	
Assessments Revenue	-	(0)	-	(0)	0	0	#DIV/0!	
TOTAL INCOME	477,791,379	88,364,068	-	(389,427,311)	479,104,563	1,313,184	0.3%	
EXPENSE								
Academic Salaries	120,196,153	17,052,939	96,885,910	6,257,304	117,919,776	(2,276,377)	-1.9%	Transfers to grants and vacancies (\$2M in Med) Increase use of part-time faculty to cover full-time vacancies
Part-Time Instruction-Non Student	7,290,425	1,332,125	3,481,958	2,476,343	8,729,962	1,439,537	19.7%	
Student Academic Appointees	2,272,523	178,868	1,356,738	736,917	2,483,097	210,574	9.3%	
Professional Salaries	50,333,617	7,900,854	39,129,099	3,303,664	49,226,575	(1,107,042)	-2.2%	
Bi-Weekly Salaries	38,504,263	5,760,917	28,236,505	4,506,841	35,649,748	(2,854,515)	-7.4%	Vacancies in Physical Plant
Supplemental Pays	821,031	580,989	503,554	(263,512)	1,586,484	765,453	93.2%	Increase use of part-time to cover vacancies - (\$810K in CFS)
Hourly Compensation	5,528,125	1,340,731	(309,132)	4,496,527	7,665,277	2,137,152	38.7%	
Benefits	77,437,172	11,229,383	60,169,533	6,038,256	75,541,291	(1,895,881)	-2.4%	
Total Compensation	302,383,309	45,376,806	229,454,165	27,552,339	298,802,210	(3,581,099)	-1.2%	
Student Financial Aid	14,598,697	(5,268,640)	7,501	19,859,836	16,333,885	1,735,188	11.9%	
Energy and Utilities	19,117,093	2,660,160	4,365,334	12,091,599	21,490,229	2,373,136	12.4%	Utility increase
Financial/Debt Services	3,852	764	1,865	1,223	3,750	(102)	-2.6%	
Taxes	-	2	-	(2)	9	9	#DIV/0!	
Valuations and Adjustments	1,329,399	1,875,919	-	(546,520)	1,757,020	427,621	32.2%	Increase in Bad Debt write-off
Cost Recoveries-Expense	1,761,807	348,992	12,330	1,400,485	1,721,452	(40,355)	-2.3%	

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	<u>Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Computing Services	836,560	280,247	11,000	545,313	992,651	156,091	18.7%	
Telephone & Postage	3,407,459	515,469	155,073	2,736,917	3,565,443	157,984	4.6%	
Printing and Duplicating	2,673,390	432,432	274,414	1,966,544	2,904,645	231,255	8.7%	
Other Services	1,382,270	160,647	202,273	1,019,350	1,697,054	314,784	22.8%	
Contractual Services	13,592,537	2,095,244	7,154,444	4,342,848	15,379,733	1,787,196	13.1%	Temp workers to cover vacancies in CFS
Rents and Non-Capital Leases	8,357,323	597,314	5,784,735	1,975,273	8,450,184	92,861	1.1%	
Repairs and Maintenance	6,416,161	782,314	383,699	5,250,148	4,921,776	(1,494,385)	-23.3%	Budgeted plant expenses to CFS thru BA
Advertising and Promotional Exp	2,026,486	188,133	449,348	1,389,005	1,892,117	(134,369)	-6.6%	
Supplies and General Expense	14,437,060	3,556,359	2,455,203	8,425,498	16,172,370	1,735,310	12.0%	
Non-Capital Equipment	104,000	(6,461)	6,461	104,000	277,440	173,440	166.8%	
Other Specific Operating Expense	20,581,764	16,329,054	82,496	4,170,214	20,226,165	(355,599)	-1.7%	
Purchases for Resale	10,250	16,087	8,581	(14,418)	22,272	12,022	117.3%	
Total General Expense	96,037,411	29,832,676	21,347,257	44,857,478	101,474,309	5,436,898	5.7%	
Travel	2,965,830	520,929	689,667	1,755,235	3,086,198	120,368	4.1%	
Capital Assets	9,397,989	1,197,523	457,932	7,742,534	12,100,607	2,702,618	28.8%	\$2M in continuing UITS projects
Indirect Cost Recovery Expense	412,000	-	-	412,000	412,000	-	0.0%	
Reserves	25,694,779	-	-	25,694,779	-	(25,694,779)	-100.0%	
Allotments & Charges In	(5,343,494)	(349,365)	-	(4,994,129)	(3,901,910)	1,441,584	-27.0%	
Transfer-1699 Income	(2,931,900)	(109,857)	-	(2,822,043)	(6,167,841)	(3,235,941)	110.4%	
Allotments & Charges Out	23,067,215	2,563,405	-	20,503,810	18,996,075	(4,071,140)	-17.6%	
Transfer-5199 Expense	11,509,543	2,440,798	-	9,068,745	31,717,853	20,208,310	175.6%	
Total Transfers	26,301,364	4,544,980	-	21,756,384	40,644,177	14,342,813	54.5%	\$5.2M in Medicine Faculty Start-up,\$5M in RIF transfers, \$1.5M offset in CFS for Medicine plant costs
TOTAL EXPENSE	477,791,379	76,204,274	251,956,522	149,630,584	472,853,386	(4,937,993)	-1.0%	
NET TOTAL	-	12,159,794	(251,956,522)	(539,057,895)	6,251,178	6,251,178	#DIV/0!	