

**IUPUI SPRING 2021 FISCAL ANALYSIS  
GENERAL FUND**

IUPUI  
CAMPUS

	<u>7/1 Base</u> <u>Budget</u>	<u>Adjusted</u> <u>Base Budget</u>	<u>February 2021</u>		<u>Variance</u>	<u>June 2021</u> <u>Estimate</u>	<u>Incr/(Decr) from Adjusted Base</u> <u>\$</u>	<u>%</u>	<u>Explanation</u>
			<u>YTD Actual</u>	<u>Encumbered</u>					
<b>INCOME</b>									
Resident Undergraduate	153,113,284	153,113,284	150,024,972	-	(3,088,312)	145,090,206	(8,023,078)	-5.2%	
Non resident Undergraduate	38,897,664	38,897,664	38,635,690	-	(261,974)	39,322,555	424,891	1.1%	
Resident Graduate	41,204,221	41,746,813	38,719,219	-	(3,027,594)	43,219,947	1,473,134	3.5%	
Nonresident Graduate	29,845,042	29,302,450	27,571,470	-	(1,730,980)	30,292,174	989,724	3.4%	
Resident professional	69,000,688	69,000,688	61,302,745	-	(7,697,943)	69,569,340	568,652	0.8%	
Nonresident professional	41,142,254	41,142,254	38,212,779	-	(2,929,475)	42,684,978	1,542,724	3.7%	
Other Student Fees	22,019,233	22,019,233	20,757,157	-	(1,262,076)	22,493,739	(99,305)	-0.5%	
<b>Total STUDENT FEES</b>	<b>395,222,386</b>	<b>395,222,386</b>	<b>375,224,032</b>	-	<b>(12,692,990)</b>	<b>392,672,938</b>	<b>(2,549,448)</b>	<b>-0.6%</b>	
<b>State Appropriations</b>	<b>239,194,674</b>	<b>239,194,674</b>	<b>165,343,793</b>	-	<b>(73,850,881)</b>	<b>239,651,710</b>	<b>457,036</b>	<b>0.2%</b>	
Beginning Cash	-	-	-	-	-	-	-	-	
Contracts & Grants	-	-	-	-	-	-	-	-	
Investments	5,000	5,000	53	-	(4,947)	1,089	(3,911)	-78.2%	
Gifts	5,254,166	5,254,166	853,717	-	(4,400,449)	3,787,083	(1,467,083)	-27.9%	
Sales and Services	7,940,688	8,524,392	7,176,578	-	(1,347,814)	10,079,201	1,554,809	18.2%	
Other Revenue	3,322,073	3,212,073	3,860,590	-	648,517	4,110,153	897,680	27.9%	
Cost Recoveries-Income	245,000	245,000	121,956	-	(123,044)	240,385	(4,615)	-1.9%	
<b>Total Other Revenue</b>	<b>16,766,927</b>	<b>17,240,631</b>	<b>12,012,894</b>	-	<b>(5,227,737)</b>	<b>18,217,911</b>	<b>976,880</b>	<b>5.7%</b>	
<b>Indirect Cost Recovery Income</b>	<b>67,943,074</b>	<b>67,943,074</b>	<b>45,654,024</b>	-	<b>(22,289,050)</b>	<b>69,245,730</b>	<b>1,302,656</b>	<b>1.9%</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>-</b>	<b>(0)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>1</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>719,127,061</b>	<b>719,600,765</b>	<b>598,234,743</b>	-	<b>(114,060,659)</b>	<b>719,788,289</b>	<b>187,125</b>	<b>0.0%</b>	
<b>EXPENSE</b>									
Academic Salaries	161,350,878	161,359,595	103,013,816	47,140,584	11,154,520	153,171,117	(8,179,058)	-5.1%	
Part-Time Instruction-Non Student	15,409,673	14,939,061	10,455,468	4,335,235	126,564	15,750,507	807,493	5.4%	
Student Academic Appointees	4,812,692	4,814,503	3,984,044	1,837,883	(1,007,424)	5,834,102	1,019,599	21.2%	
Professional Salaries	81,981,329	82,302,810	51,743,132	25,292,354	5,260,934	78,242,035	(4,057,673)	-4.9%	
Bi-Weekly Salaries	30,765,374	31,691,401	19,223,337	9,735,279	2,633,414	29,613,046	(2,073,669)	-6.5%	
Supplemental Pays	4,609,075	4,596,075	2,044,485	423,490	2,091,099	5,035,364	432,789	9.4%	
Hourly Compensation	6,409,361	6,216,010	4,776,507	(377,912)	1,804,682	7,014,928	798,893	12.9%	
Benefits	108,439,738	108,737,021	68,357,165	31,236,693	9,057,039	104,197,642	(4,555,869)	-4.2%	
<b>Total Compensation</b>	<b>413,778,120</b>	<b>414,656,476</b>	<b>263,597,955</b>	<b>119,623,605</b>	<b>31,120,828</b>	<b>395,728,266</b>	<b>(15,807,494)</b>	<b>-3.8%</b>	
<b>Student Financial Aid</b>	<b>70,044,441</b>	<b>69,631,309</b>	<b>69,218,674</b>	<b>42,654</b>	<b>369,981</b>	<b>78,228,724</b>	<b>8,597,415</b>	<b>12.3%</b>	
Energy and Utilities	32,605,438	34,308,248	17,199,352	29,029,922	(11,921,026)	30,563,088	(3,745,160)	-10.9%	
Financial/Debt Services	6,625	6,625	271	220	6,133	4,565	(2,060)	-31.1%	
Taxes	-	-	62	-	(62)	62	62	-	
Valuations and Adjustments	2,320,457	2,320,457	(62,403)	-	2,382,860	2,470,683	150,226	6.5%	
Cost Recoveries-Expense	3,060,094	3,060,094	2,091,137	110,901	858,056	3,092,685	32,591	1.1%	
Computing Services	520,243	507,383	438,435	4,440	64,508	678,640	171,257	33.8%	
Telephone & Postage	901,121	867,341	587,744	28,483	249,535	808,567	(60,254)	-6.9%	
Printing and Duplicating	2,351,380	2,252,991	796,916	90,376	1,352,354	1,432,183	(815,308)	-36.2%	
Other Services	1,984,871	1,973,504	576,012	719,926	672,765	1,417,521	(555,983)	-28.2%	
Contractual Services	24,005,364	23,938,829	17,852,185	10,668,252	(4,593,558)	26,646,884	2,711,555	11.3%	
Rents and Non-Capital Leases	13,874,518	13,121,518	6,848,181	4,724,198	1,541,140	11,191,993	(1,927,025)	-14.7%	
Repairs and Maintenance	14,479,814	14,135,285	8,176,653	447,011	5,513,683	13,852,244	(285,681)	-2.0%	
Advertising and Promotional Exp	2,581,950	2,508,921	1,459,735	829,851	150,828	2,277,269	(203,152)	-8.1%	
Supplies and General Expense	22,101,048	22,009,164	13,462,946	2,507,884	5,966,659	21,278,825	(718,926)	-3.3%	
Non-Capital Equipment	-	-	-	-	-	275,000	275,000	-	
Other Specific Operating Expense	25,609,715	25,573,025	20,543,621	101,737	4,929,919	25,410,105	(165,920)	-0.6%	
Purchases for Resale	-	-	689	18	(706)	-	-	-	
<b>Total General Expense</b>	<b>146,402,638</b>	<b>146,583,385</b>	<b>89,971,536</b>	<b>49,263,219</b>	<b>7,173,086</b>	<b>141,400,314</b>	<b>(5,138,778)</b>	<b>-3.5%</b>	
<b>Travel</b>	<b>3,622,108</b>	<b>3,148,868</b>	<b>46,001</b>	<b>8,935</b>	<b>3,069,580</b>	<b>171,645</b>	<b>(2,970,923)</b>	<b>-94.3%</b>	
<b>Capital Assets</b>	<b>2,400,938</b>	<b>2,357,306</b>	<b>1,123,627</b>	<b>302,193</b>	<b>931,486</b>	<b>1,980,736</b>	<b>(376,570)</b>	<b>-16.0%</b>	

**IUPUI SPRING 2021 FISCAL ANALYSIS  
GENERAL FUND**

IUPUI  
CAMPUS

	<u>7/1 Base</u>	<u>Adjusted</u>	<u>February 2021</u>		<u>Variance</u>	<u>June 2021</u>	<u>Incr/(Decr) from Adjusted Base</u>		<u>Explanation</u>
	<u>Budget</u>	<u>Base Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Indirect Cost Recovery Expense	-	-	88	-	(88)	88	88	-	
<b>Reserves</b>	10,494,371	12,532,368	-	-	12,532,368	-	(12,532,368)	-100.0%	
Allotments & Charges In	(18,866,449)	(19,015,751)	(6,812,140)	-	(12,203,611)	(20,074,718)	(1,058,967)	5.6%	
Transfer-1699 Income	(14,309,878)	(15,615,701)	(8,152,156)	-	(7,487,015)	(14,949,456)	677,980	-4.3%	
Allotments & Charges Out	75,023,170	73,832,424	48,934,514	-	24,757,910	79,421,043	5,588,619	7.6%	
Transfer-5199 Expense	30,537,602	31,490,081	14,443,541	-	16,772,400	31,092,164	(397,917)	-1.3%	
Transfers	-	-	-	-	-	3,548,998	3,548,998	-	
<b>Total Transfers</b>	<b>72,384,445</b>	<b>70,691,053</b>	<b>48,413,758</b>	<b>-</b>	<b>21,839,685</b>	<b>79,038,031</b>	<b>8,358,713</b>	<b>11.8%</b>	
<b>TOTAL EXPENSE</b>	<b>719,127,061</b>	<b>719,600,765</b>	<b>472,371,639</b>	<b>169,240,606</b>	<b>77,036,926</b>	<b>699,678,279</b>	<b>(19,922,486)</b>	<b>-2.8%</b>	
<b>NET TOTAL</b>	<b>-</b>	<b>-</b>	<b>125,863,104</b>	<b>(169,240,606)</b>	<b>(37,023,732)</b>	<b>20,110,010</b>	<b>20,109,611</b>	<b>0</b>	