

Indiana University of Pennsylvania

Analysis of Unrestricted Net Assets (Excluding Compensated Absences and Postretirement Deficits)

| Description | 2007 | 2008 | 2009 | 2010 | Four Year Variance |
|---|----------------------|----------------------|----------------------|----------------------|------------------------|
| Health Care Reserve (10% Requirement) | \$ 617,926 | \$ 1,019,566 | \$ 1,273,173 | \$ 1,567,230 | \$ 949,304 |
| Reserve for Encumbrances | \$ 3,030,270 | \$ 3,377,965 | \$ 2,514,735 | \$ 2,201,865 | \$ (828,405) |
| International Programs | \$ 799,178 | \$ 939,614 | \$ 99,146 | \$ 644,267 | \$ (154,911) |
| Off Campus Programs | \$ 155,231 | \$ 65,541 | \$ 109,944 | \$ 153,808 | \$ (1,423) |
| Centers and Institutes | \$ 836,456 | \$ 898,695 | \$ 1,399,613 | \$ 539,194 | \$ (297,262) |
| Academic Conferences | \$ 126,938 | \$ 140,274 | \$ 179,096 | \$ 183,778 | \$ 56,840 |
| Grant and Research Support | \$ 1,159,928 | \$ 1,186,277 | \$ 1,343,287 | \$ 1,576,945 | \$ 417,017 |
| Technology Fee One Time Projects | \$ 125,958 | \$ 187,390 | \$ 259,561 | \$ 67,731 | \$ (58,227) |
| Continuing and Distance Education | \$ (57,767) | \$ 212,788 | \$ 39,912 | \$ 282,263 | \$ 340,030 |
| IUP Service Centers | \$ 281,095 | \$ 181,936 | \$ 214,919 | \$ 292,850 | \$ 11,755 |
| Academic and Student Services | \$ 1,213,027 | \$ 986,586 | \$ 1,163,893 | \$ 1,449,975 | \$ 236,948 |
| Student Aid and Gift Accounts | \$ 246,620 | \$ 182,642 | \$ 509,826 | \$ 582,582 | \$ 335,962 |
| KCAC Operating Reserve | \$ - | \$ - | \$ - | \$ 678,964 | \$ 678,964 |
| University Emergency Reserve | \$ 581,900 | \$ 1,987,309 | \$ 1,165,272 | \$ 2,240,262 | \$ 1,658,362 |
| Cogeneration Plant | \$ - | \$ 134,380 | \$ 35,273 | \$ 591,507 | \$ 591,507 |
| Performance Funding | \$ 1,438,565 | \$ 1,169,295 | \$ 1,170,294 | \$ 1,540,136 | \$ 101,571 |
| Pepsi Reserve (Unrestricted Scholarships) | \$ 522,883 | \$ 741,585 | \$ 462,737 | \$ 221,902 | \$ (300,981) |
| Endowment Fund (Unrestricted Scholarships) | \$ 447,680 | \$ 226,176 | \$ (254,513) | \$ 151,217 | \$ (296,463) |
| Other Designated | \$ 2,586,904 | \$ 1,205,124 | \$ 3,240,021 | \$ 4,916,847 | \$ 2,329,943 |
| Carryover Budget promised for FY2010/11 | \$ 6,178,842 | \$ 6,866,430 | \$ 4,719,419 | \$ 1,931,956 | \$ (4,246,886) |
| Educational Services Fee and Technology Fee Allocations | \$ - | \$ 1,934,723 | \$ 878,028 | \$ 1,459,800 | \$ 1,459,800 |
| Campus Programs and Services | \$ 4,423,584 | \$ 1,967,814 | \$ 3,509,003 | \$ 6,074,871 | \$ 1,651,287 |
| Designated for Plant Activities | \$ 17,091,184 | \$ 17,687,679 | \$ 16,134,527 | \$ 566,345 | \$ (16,524,839) |
| Subtotal Educational and General Funds | \$ 41,806,402 | \$ 43,299,789 | \$ 40,167,166 | \$ 29,916,295 | \$ (11,890,107) |
| Auxiliary Enterprises | \$ 10,491,328 | \$ 12,119,708 | \$ 13,337,389 | \$ 12,178,146 | \$ 1,686,818 |
| Grand Total | \$ 52,297,730 | \$ 55,419,497 | \$ 53,504,555 | \$ 42,094,441 | \$ (10,203,289) |