2012 Operating Budget

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20-21	SIGNIFICANT REVENUE AND EXPENSE MOVEMENTS

APPENDICES

A	STUDENT ENROLLMENT
B	TUITION, ROOM, AND BOARD RATES
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ASSUMPTIONS FOR STATEMENT OF OPERATIONS

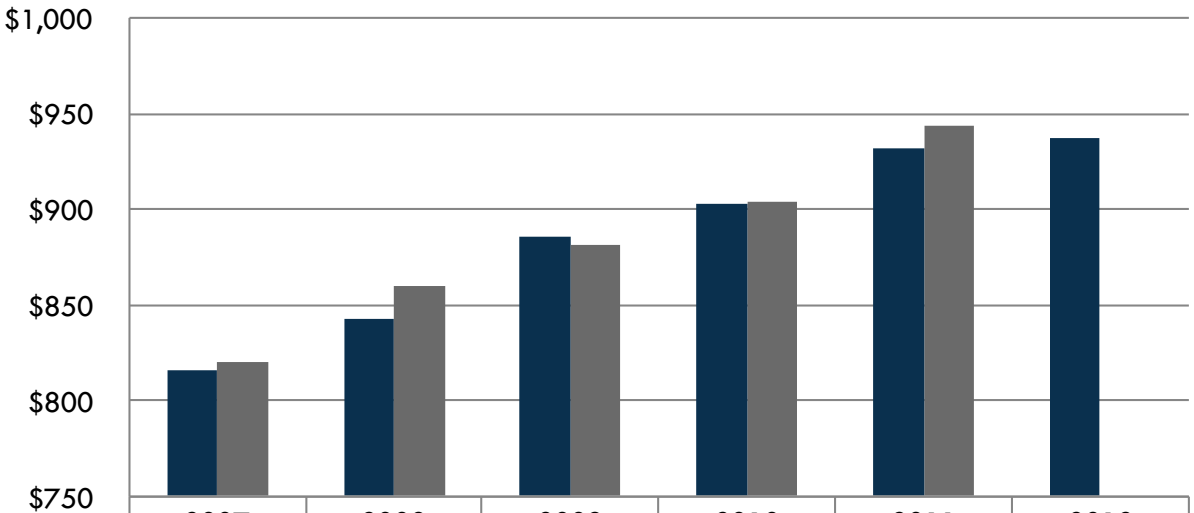
($000 Omitted)	Q3 2011 Forecast	2012 Budget	% over FY11 Forecast
Undergraduate Enrollment (Fall semester, full time)			
Continuing Students	2,991	2,952	-1.3%
Entering Class	1,021	875	-14.3%
Total Undergraduates	4,012	3,827	-4.6%
Undergraduate Tuition Rate			
Undergraduate Tuition	$ 37,300	$ 38,760	3.9%
Unfunded Discount (All classes)	42.3%	42.5%	
Endowment Revenue	$2.015/Unit	$1.936/Unit	-6.7%
Endowment Pool Spending	$ 70,358	$ 71,447	1.5%
Outside Trusts Spending	$ 11,300	$ 12,889	14.1%
Research & Training Revenue	$ 324,251	$ 317,180	-2.2%
Overhead Recovery Revenue	$ 78,709	$ 75,053	-4.6%
Federal Indirect Cost Rate	57.0%	57.0%	
Fringe Benefits Rates			
Fringe Benefit Rate	29.5%	30.5%	
Federal Allowable Fringe Benefit Rate		29.5%	
Continuing Faculty Increase	up to 4.0%	up to 2.0%	
Continuing Staff Salary Increase	up to 3.0%	2.0%	
Total Indirect Expense excluding Auxiliaries	$ 161,461	$ 157,270	-2.6%

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 139,260	$ 143,561	$ 144,120	$ 143,431	$ (689)	-0.5%
Summer	9,384	7,993	9,399	9,043	(356)	-3.8%
Professional	110,155	116,739	117,701	121,099	3,398	2.9%
Graduate	31,537	33,702	32,948	35,072	2,124	6.4%
Fees	2,804	2,710	2,652	2,438	(214)	-8.1%
Total Tuition	**293,140**	**304,705**	**306,820**	**311,083**	**4,263**	**1.4%**
Restricted Endowment	45,730	45,341	45,182	47,947	2,765	6.1%
Unrestricted Endowment	39,528	36,407	36,476	36,419	(57)	-0.2%
Total Endowment	**85,258**	**81,748**	**81,658**	**84,366**	**2,708**	**3.3%**
Research & Training	310,006	324,862	324,251	317,180	(7,071)	-2.2%
Restricted Gifts	44,640	42,274	44,956	42,140	(2,816)	-6.3%
Overhead Recovery	75,706	75,909	78,709	75,053	(3,656)	-4.6%
Unrestricted Gifts	3,797	3,691	3,587	3,835	248	6.9%
State Support	3,253	2,897	2,897	2,907	10	0.3%
Organized Activities	11,180	10,458	11,556	11,868	312	2.7%
Other Income	32,640	34,881	40,165	38,155	(2,010)	-5.0%
Auxiliaries	44,191	50,754	49,797	51,252	1,455	2.9%
Total Other Revenue	**525,413**	**545,726**	**555,918**	**542,390**	**(13,528)**	**-2.4%**
TOTAL REVENUE	**$ 903,811**	**$ 932,179**	**$ 944,396**	**$ 937,839**	**$ (6,557)**	**-0.7%**
EXPENSE						
Faculty Salaries	$ 131,865	$ 138,005	$ 137,702	$ 140,537	$ 2,835	2.1%
Other Salaries	93,429	100,044	98,062	99,599	1,537	1.6%
Total Salaries	**225,294**	**238,049**	**235,764**	**240,136**	**4,372**	**1.9%**
Fringe	58,618	65,552	64,642	70,453	5,811	9.0%
Student Salaries	27,777	28,500	27,856	26,152	(1,704)	-6.1%
Student Aid	129,008	133,150	131,571	129,581	(1,990)	-1.5%
Non-salary	263,137	266,829	280,667	266,233	(14,434)	-5.1%
Total Direct Expense	**703,834**	**732,080**	**740,500**	**732,555**	**(7,945)**	**-1.1%**
Total Restricted	399,658	411,759	414,389	406,569	(7,820)	-1.9%
Total Unrestricted	304,176	320,321	326,111	325,986	(125)	0.0%
Library	15,177	15,567	15,575	15,541	(34)	-0.2%
Student Services	18,168	18,692	19,345	19,037	(308)	-1.6%
Plant	51,260	52,419	53,163	53,749	586	1.1%
Information Services	26,533	25,980	25,981	25,149	(832)	-3.2%
University Services	45,214	44,779	47,397	43,794	(3,603)	-7.6%
Auxiliaries	43,199	50,754	49,602	51,867	2,265	4.6%
Total Indirect Expense	**199,551**	**208,191**	**211,063**	**209,137**	**(1,926)**	**-0.9%**
TOTAL EXPENSE	**$ 903,385**	**$ 940,271**	**$ 951,563**	**$ 941,692**	**$ (9,871)**	**-1.0%**
Operating Margin	426	(8,092)	(7,167)	(3,853)	3,314	
Contingency & Transfers	1,800	8,424	7,201	5,853	(1,348)	
Surplus/(Deficit)	**$ 2,226**	**$ 332**	**$ 34**	**$ 2,000**	**$ 1,966**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast	Notes
REVENUE							
Undergraduate	$ 139,260	$ 143,561	$ 144,120	$ 143,431	$ (689)	-0.5%	**(1)**
Summer	9,384	7,993	9,399	9,043	(356)	-3.8%	**(2)**
Professional	110,155	116,739	117,701	121,099	3,398	2.9%	**(3)**
Graduate	31,537	33,702	32,948	35,072	2,124	6.4%	**(4)**
Fees	2,804	2,710	2,652	2,438	(214)	-8.1%	
Total Tuition	**293,140**	**304,705**	**306,820**	**311,083**	**4,263**	**1.4%**	
Restricted Endowment	45,730	45,341	45,182	47,947	2,765	6.1%	**(5)**
Unrestricted Endowment	39,528	36,407	36,476	36,419	(57)	-0.2%	**(6)**
Total Endowment	**85,258**	**81,748**	**81,658**	**84,366**	**2,708**	**3.3%**	
Research & Training	310,006	324,862	324,251	317,180	(7,071)	-2.2%	**(7)**
Restricted Gifts	44,640	42,274	44,956	42,140	(2,816)	-6.3%	**(8)**
Overhead Recovery	75,706	75,909	78,709	75,053	(3,656)	-4.6%	**(9)**
Unrestricted Gifts	3,797	3,691	3,587	3,835	248	6.9%	**(10)**
State Support	3,253	2,897	2,897	2,907	10	0.3%	**(11)**
Organized Activities	11,180	10,458	11,556	11,868	312	2.7%	**(12)**
Other Income	32,640	34,881	40,165	38,155	(2,010)	-5.0%	**(13)**
Auxiliaries	44,191	50,754	49,797	51,252	1,455	2.9%	**(14)**
Total Other Revenue	**525,413**	**545,726**	**555,918**	**542,390**	**(13,528)**	**-2.4%**	
TOTAL REVENUE	**$ 903,811**	**$ 932,179**	**$ 944,396**	**$ 937,839**	**$ (6,557)**	**-0.7%**	

Revenue - Budget vs. Actual

(in millions)



	2007	2008	2009	2010	2011	2012
Budget	$816	$843	$886	$903	$932	$938
Actual	$820	$860	$882	$904	$944*	

* Q3 forecast

NOTES TO REVENUE

(1) Undergraduate Tuition: Decreased $689K or 0.5% as a result of decrease in enrollment by 175 first-year students offset by a 3.9% tuition rate increase.

(2) Summer Tuition: Total decrease of $356K or 3.8%. WSOM, MSASS and NURS down compared to FY11 forecast.

(3) Professional Tuition: Increased $3.4M or 2.9% due to 4.5 % average tuition increase. Offset by lower enrollment at WSOM and LAW.

(4) Graduate Tuition: Increased $2.1M or 6.4% due to 4.5% average tuition increases and higher enrollment at CSOM (new MS in Anesthesia program).

(5) Restricted Endowment: Increased $2.8M or 6.1% as a net result of increased Funds Held by Others of $4.8M offset by $2.0M decrease in pooled funds.

(6) Unrestricted Endowment: No substantial change from Q3 FY11 forecast.

(7) Research & Training: Decreased $7.1M or 2.2% as a result of reductions in all areas; larger reductions at CSOM due to reduction of stimulus funds, NURS, and WSOM.

(8) Restricted Gifts: Decreased $2.8M or 6.3% overall, primarily at CAS where faculty set up spending was incurred in FY11. UGEN restricted gifts are lower with reduced expenditures for federal and state student aid. The decreases are offset by additional spending for new faculty start-ups at CSOM and WSOM. Revenue decrease correlates to corresponding spending decreases.

(9) Overhead Recovery: Decreased $3.7M or 4.6 % as research is down at CSOM.

(10) Unrestricted Gifts: Increased $248K or 6.9% with increases at all schools with the exception of CAS.

(11) State Support: No substantial change from FY11 budget which incorporated state budget reductions.

(12) Organized Activities: Increased $312K or 2.7% primarily at WSOM for Executive Education programs.

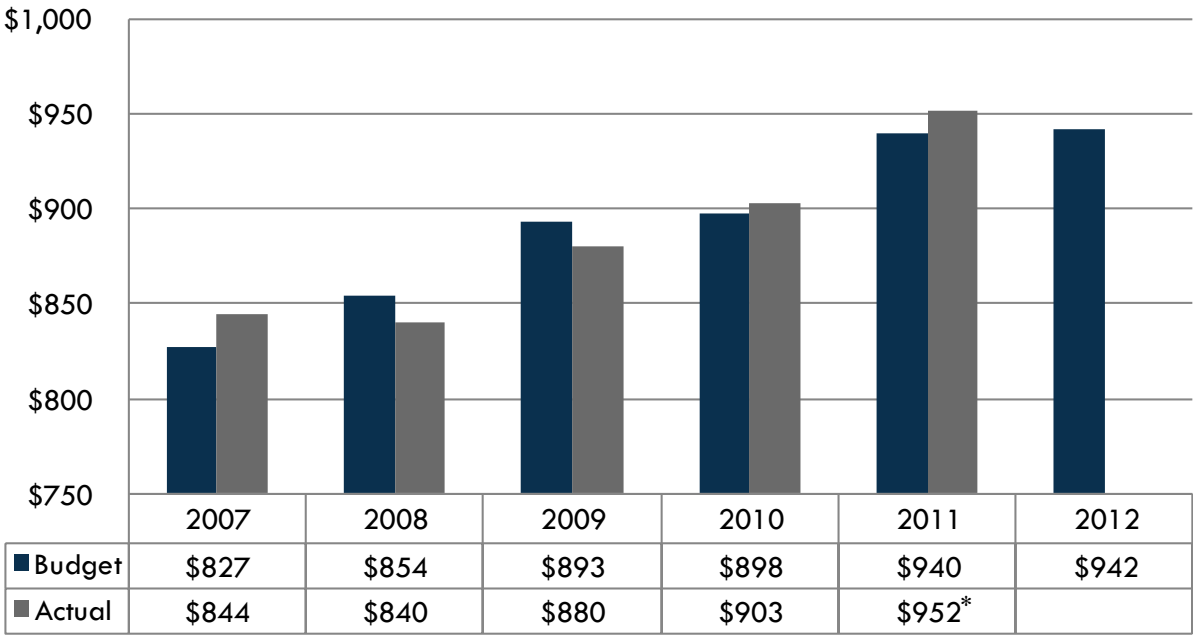
(13)**Other Income:** Decreased $2.0M or 5.0% primarily at UGEN due to prior year non-recurring settlements and tech transfer revenue, offset by increased hospital revenue at CSOM due to restrictions being met in same year funds received.

(14) Auxiliaries: Increased $1.5M or 2.9% due to rate increases for Housing and Food Service, as well as additional rental property revenue.

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast	Notes
EXPENSE							
Faculty Salaries	$ 131,865	$ 138,005	$ 137,702	$ 140,537	$ 2,835	2.1%	**(1)**
Other Salaries	93,429	100,044	98,062	99,599	1,537	1.6%	**(2)**
Total Salaries	**225,294**	**238,049**	**235,764**	**240,136**	**4,372**	**1.9%**	
Fringe	58,618	65,552	64,642	70,453	5,811	9.0%	**(3)**
Student Salaries	27,777	28,500	27,856	26,152	(1,704)	-6.1%	**(4)**
Student Aid	129,008	133,150	131,571	129,581	(1,990)	-1.5%	**(5)**
Non-salary	263,137	266,829	280,667	266,233	(14,434)	-5.1%	**(6)**
Total Direct Expense	**703,834**	**732,080**	**740,500**	**732,555**	**(7,945)**	**-1.1%**	
Total Restricted	399,658	411,759	414,389	406,569	(7,820)	-1.9%	
Total Unrestricted	304,176	320,321	326,111	325,986	(125)	0.0%	
Library	15,177	15,567	15,575	15,541	(34)	-0.2%	**(7)**
Student Services	18,168	18,692	19,345	19,037	(308)	-1.6%	**(8)**
Plant	51,260	52,419	53,163	53,749	586	1.1%	**(9)**
Information Services	26,533	25,980	25,981	25,149	(832)	-3.2%	**(10)**
University Services	45,214	44,779	47,397	43,794	(3,603)	-7.6%	**(11)**
Auxiliaries	43,199	50,754	49,602	51,867	2,265	4.6%	**(12)**
Total Indirect Expense	**199,551**	**208,191**	**211,063**	**209,137**	**(1,926)**	**-0.9%**	
TOTAL EXPENSE	**$ 903,385**	**$ 940,271**	**$ 951,563**	**$ 941,692**	**$ (9,871)**	**-1.0%**	

Expenses - Budget vs. Actual

(in millions)



	2007	2008	2009	2010	2011	2012
Budget	$827	$854	$893	$898	$940	$942
Actual	$844	$840	$880	$903	$952*	

* Q3 forecast

NOTES TO EXPENSE

(1) Faculty Salaries: Increased $2.8M or 2.1% overall primarily due to merit and promotional increases, with WSOM down due to a decrease in adjunct faculty.

(2) Staff Salaries: Increased $1.5M or 1.6% with increases at WSOM, MSASS and DENT with decreases at CAS, CSE and CSOM.

(3) Fringe Benefits: Total increase of $5.8M or 9.0% is due to a 1.9% increase in total salaries with the balance due to increases in the fringe benefit rates. The non-federal rate is increasing from 29.5% to 30.5%. The allowable federal fringe rate is 29.5%.

(4) Student Salaries: Decreased $1.7M or 6.1% primarily at CSOM and CSE.

(5) Student Aid: Decreased $2.0M or 1.5% due to less than anticipated first year undergraduate student enrollment.

(6) Non-salary: Decreased $14.4M or 5.1% due to one-time start-up expense at CSOM, CAS and DENT in FY11.

Please note that all Indirect Expense pools have incurred a 5% Cost Improvement Plan that includes vacant position elimination, staff hours realignment and reduced travel and operations spending.

(7) Library: Decreased $34K or 0.2%.

(8) Student Services: Decreased $308K or 1.6% as a result of the cost improvement plan and the addition of Education Abroad and International Student Services programs which are matched by increased undergraduate revenue.

(9) Plant Services: Increased $586K or 1.1% due to higher utility costs of $1.0 M partially offset by Energy Conservation Plan savings of $500K.

(10) Information Services: Decreased $832K or 3.2% due to reductions in operations expense contracts.

(11) University Services: Decreased $3.6M or 7.6% due to spending reductions.

(12) Auxiliaries: Increased $2.3M or 4.6% due to the addition of Uptown Bookstore start-up expense, as well as additional expense for rental properties and routine increases for Housing and Food Service.

($000 Omitted)	CAS	CSE	WSOM	MSASS	LAW
REVENUE					
Undergraduate	$ 50,103	$ 18,086	$ 8,378	$ 89	$ 13
Summer	2,253	1,054	1,772	1,060	260
Professional	-	903	21,237	9,443	26,810
Graduate	9,476	7,595	868	525	-
Fees	317	360	200	-	-
Total Tuition	**62,149**	**27,998**	**32,455**	**11,117**	**27,083**
Restricted Endowment	7,387	5,132	3,541	1,706	3,526
Unrestricted Endowment	8,028	4,219	1,671	555	516
Total Endowment	**15,415**	**9,351**	**5,212**	**2,261**	**4,042**
Research & Training	13,730	31,906	82	4,797	153
Restricted Gifts	2,208	2,051	2,271	1,408	177
Overhead Recovery	4,308	8,900	40	1,165	-
Unrestricted Gifts	430	500	400	140	1,050
State Support	-	-	-	-	-
Organized Activities	131	-	3,381	77	-
Other Income	117	1,022	62	5	318
Auxiliaries	-	-	-	-	-
Total Other Revenue	**20,924**	**44,379**	**6,236**	**7,592**	**1,698**
TOTAL REVENUE	**$ 98,488**	**$ 81,728**	**$ 43,903**	**$ 20,970**	**$ 32,823**
EXPENSE					
Faculty Salaries	$ 23,602	$ 15,666	$ 11,266	$ 4,101	$ 8,743
Other Salaries	9,149	9,955	5,246	4,419	3,159
Total Salaries	**32,751**	**25,621**	**16,512**	**8,520**	**11,902**
Fringe	9,764	7,691	5,019	2,567	3,630
Student Salaries	6,383	9,243	1,649	704	223
Student Aid	8,599	3,290	3,921	4,566	7,266
Non-salary	12,016	17,255	6,330	1,419	3,408
Total Direct Expense	**69,513**	**63,100**	**33,431**	**17,776**	**26,429**
Total Restricted	23,325	39,089	5,894	7,911	3,856
Total Unrestricted	46,188	24,011	27,537	9,865	22,573
Library	3,414	1,816	1,383	550	3,484
Student Services	8,117	3,308	1,754	261	402
Plant	9,855	9,009	2,945	635	1,571
Info. Tech. Services	5,945	3,739	2,208	773	1,499
University Services	4,233	3,990	2,105	875	1,517
Auxiliaries	-	-	-	-	-
Total Indirect Expense	**31,564**	**21,862**	**10,395**	**3,094**	**8,473**
TOTAL EXPENSE	**$ 101,077**	**$ 84,962**	**$ 43,826**	**$ 20,870**	**$ 34,902**
Operating Margin	$ (2,589)	$ (3,234)	$ 77	$ 100	$ (2,079)
Contingency & Transfers	2,589	-	-	-	2,079
Surplus/(Deficit)	**$ -**	**$ (3,234)**	**$ 77**	**$ 100**	**$ -**

($000 Omitted)	DENT	NURS	CSOM	UGEN	Total University
REVENUE					
Undergraduate	$ 56	$ 4,289	$ 1,992	$ 60,425	$ 143,431
Summer	328	1,265	1,000	51	9,043
Professional	15,171	9,924	36,759	852	121,099
Graduate	1,097	738	14,773	-	35,072
Fees	648	15	320	578	2,438
Total Tuition	**17,300**	**16,231**	**54,844**	**61,906**	**311,083**
Restricted Endowment	451	2,993	13,365	9,846	47,947
Unrestricted Endowment	69	1,131	10,724	9,506	36,419
Total Endowment	**520**	**4,124**	**24,089**	**19,352**	**84,366**
Research & Training	1,670	2,959	261,275	608	317,180
Restricted Gifts	1,068	260	21,186	11,511	42,140
Overhead Recovery	815	1,166	58,565	94	75,053
Unrestricted Gifts	345	270	700	-	3,835
State Support	-	-	2,907	-	2,907
Organized Activities	7,488	-	791	-	11,868
Other Income	284	-	29,089	7,258	38,155
Auxiliaries	-	-	-	51,252	51,252
Total Other Revenue	**11,670**	**4,655**	**374,513**	**70,723**	**542,390**
TOTAL REVENUE	**$ 29,490**	**$ 25,010**	**$ 453,446**	**$ 151,981**	**$ 937,839**
EXPENSE					
Faculty Salaries	$ 8,408	$ 6,175	$ 61,792	$ 784	$ 140,537
Other Salaries	4,666	3,855	57,781	1,369	99,599
Total Salaries	**13,074**	**10,030**	**119,573**	**2,153**	**240,136**
Fringe	3,893	2,966	34,268	655	70,453
Student Salaries	196	264	5,648	1,842	26,152
Student Aid	433	2,382	21,212	77,912	129,581
Non-salary	6,138	2,568	214,762	2,337	266,233
Total Direct Expense	**23,734**	**18,210**	**395,463**	**84,899**	**732,555**
Total Restricted	3,189	6,212	295,826	21,267	406,569
Total Unrestricted	20,545	11,998	99,637	63,632	325,986
Library	342	624	2,767	1,161	15,541
Student Services	227	960	1,682	2,326	19,037
Plant	2,358	1,629	25,358	389	53,749
Info. Tech. Services	1,074	1,273	9,455	(817)	25,149
University Services	1,439	1,314	19,383	8,938	43,794
Auxiliaries	-	-	-	51,867	51,867
Total Indirect Expense	**5,440**	**5,800**	**58,645**	**63,864**	**209,137**
TOTAL EXPENSE	**$ 29,174**	**$ 24,010**	**$ 454,108**	**$ 148,763**	**$ 941,692**
Operating Margin	$ 316	$ 1,000	$ (662)	$ 3,218	$ (3,853)
Contingency & Transfers	-	-	662	523	5,853
Surplus/(Deficit)	**$ 316**	**$ 1,000**	**$ -**	**$ 3,741**	**$ 2,000**

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 46,803	$ 47,865	$ 47,853	$ 50,103	$ 2,250	4.7%
Summer	2,017	2,070	2,253	2,253	-	0.0%
Professional	-	-	-	-	-	0.0%
Graduate	9,099	8,972	9,139	9,476	337	3.7%
Fees	318	315	315	317	2	0.6%
Total Tuition	**58,237**	**59,222**	**59,560**	**62,149**	**2,589**	**4.3%**
Restricted Endowment	6,370	6,693	6,677	7,387	710	10.6%
Unrestricted Endowment	8,901	8,141	8,141	8,028	(113)	-1.4%
Total Endowment	**15,271**	**14,834**	**14,818**	**15,415**	**597**	**4.0%**
Research & Training	12,776	15,708	14,068	13,730	(338)	-2.4%
Restricted Gifts	3,629	2,803	3,804	2,208	(1,596)	-42.0%
Overhead Recovery	4,264	4,324	4,386	4,308	(78)	-1.8%
Unrestricted Gifts	403	430	500	430	(70)	-14.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	136	131	131	131	-	0.0%
Other Income	137	125	125	117	(8)	-6.4%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**21,345**	**23,521**	**23,014**	**20,924**	**(2,090)**	**-9.1%**
TOTAL REVENUE	**$ 94,853**	**$ 97,577**	**$ 97,392**	**$ 98,488**	**$ 1,096**	**1.1%**
EXPENSE						
Faculty Salaries	21,485	23,004	23,263	23,602	339	1.5%
Other Salaries	8,815	9,030	9,453	9,149	(304)	-3.2%
Total Salaries	**30,300**	**32,034**	**32,716**	**32,751**	**35**	**0.1%**
Fringe	8,244	9,156	9,308	9,764	456	4.9%
Student Salaries	6,149	6,199	6,426	6,383	(43)	-0.7%
Student Aid	7,358	8,025	7,276	8,599	1,323	18.2%
Non-salary	11,858	15,473	13,752	12,016	(1,736)	-12.6%
Total Direct Expense	**63,909**	**70,887**	**69,478**	**69,513**	**35**	**0.1%**
Total Restricted	22,775	25,204	24,549	23,325	(1,224)	-5.0%
Total Unrestricted	41,135	45,683	44,929	46,188	1,259	2.8%
Library	3,242	3,320	3,320	3,414	94	2.8%
Student Services	7,373	7,620	7,620	8,117	497	6.5%
Plant	9,120	9,380	9,380	9,855	475	5.1%
Info. Tech. Services	5,532	5,613	5,613	5,945	332	5.9%
University Services	3,309	3,684	3,684	4,233	549	14.9%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**28,576**	**29,617**	**29,617**	**31,564**	**1,947**	**6.6%**
TOTAL EXPENSE	**$ 92,485**	**$ 100,504**	**$ 99,095**	**$ 101,077**	**$ 1,982**	**2.0%**
Operating Margin	2,368	(2,927)	(1,703)	(2,589)	(886)	
Contingency & Transfers	-	2,927	1,703	2,589	886	
Surplus/(Deficit)	**$ 2,368**	**$ -**	**$ -**	**$ -**	**$ -**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 16,801	$ 16,825	$ 16,821	$ 18,086	$ 1,265	7.5%
Summer	1,135	1,103	938	1,054	116	12.4%
Professional	998	878	729	903	174	23.9%
Graduate	7,444	8,498	7,420	7,595	175	2.4%
Fees	348	311	346	360	14	4.0%
Total Tuition	**26,726**	**27,615**	**26,254**	**27,998**	**1,744**	**6.6%**
Restricted Endowment	4,596	4,443	5,450	5,132	(318)	-5.8%
Unrestricted Endowment	4,672	4,324	4,324	4,219	(105)	-2.4%
Total Endowment	**9,268**	**8,767**	**9,774**	**9,351**	**(423)**	**-4.3%**
Research & Training	29,436	35,009	31,840	31,906	66	0.2%
Restricted Gifts	2,196	2,535	1,712	2,051	339	19.8%
Overhead Recovery	8,507	9,592	8,900	8,900	-	0.0%
Unrestricted Gifts	566	500	400	500	100	25.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	-	-	-	-	-	0.0%
Other Income	45	100	50	1,022	972	1944.0%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**40,750**	**47,736**	**42,902**	**44,379**	**1,477**	3.4%
TOTAL REVENUE	**$ 76,744**	**$ 84,118**	**$ 78,930**	**$ 81,728**	**$ 2,798**	**3.5%**
EXPENSE						
Faculty Salaries	$ 13,976	$ 15,222	$ 15,062	$ 15,666	$ 604	4.0%
Other Salaries	10,010	10,222	10,303	9,955	(348)	-3.4%
Total Salaries	**23,986**	**25,444**	**25,365**	**25,621**	**256**	**1.0%**
Fringe	6,400	7,145	7,137	7,691	554	7.8%
Student Salaries	9,382	9,591	9,654	9,243	(411)	-4.3%
Student Aid	3,586	4,022	3,130	3,290	160	5.1%
Non-salary	14,258	16,849	16,592	17,255	663	4.0%
Total Direct Expense	**57,612**	**63,051**	**61,878**	**63,100**	**1,222**	**2.0%**
Total Restricted	36,228	41,987	39,002	39,089	87	0.2%
Total Unrestricted	21,384	21,064	22,876	24,011	1,135	5.0%
Library	1,656	1,752	1,752	1,816	64	3.7%
Student Services	2,977	3,089	3,089	3,308	219	7.1%
Plant	8,260	8,747	8,747	9,009	262	3.0%
Info. Tech. Services	3,585	3,719	3,719	3,739	20	0.5%
University Services	3,607	3,760	3,760	3,990	230	6.1%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**20,085**	**21,067**	**21,067**	**21,862**	**795**	**3.8%**
TOTAL EXPENSE	**$ 77,697**	**$ 84,118**	**$ 82,945**	**$ 84,962**	**$ 2,017**	**2.4%**
Operating Margin	**(953)**	**-**	**(4,015)**	**(3,234)**	**781**	
Contingency & Transfers	-	-	-	-	-	
Surplus/(Deficit)	**$ (953)**	**$ -**	**$ (4,015)**	**$ (3,234)**	**$ 781**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 8,134	$ 8,406	$ 8,385	$ 8,378	$ (7)	-0.1%
Summer	2,278	1,416	1,916	1,772	(144)	-7.5%
Professional	20,669	24,902	21,702	21,237	(465)	-2.1%
Graduate	532	765	749	868	119	15.9%
Fees	308	296	120	200	80	66.7%
Total Tuition	**31,921**	**35,785**	**32,872**	**32,455**	**(417)**	**-1.3%**
Restricted Endowment	3,620	2,943	2,763	3,541	778	28.2%
Unrestricted Endowment	2,047	1,929	1,925	1,671	(254)	-13.2%
Total Endowment	**5,667**	**4,872**	**4,688**	**5,212**	**524**	**11.2%**
Research & Training	322	64	992	82	(910)	-91.7%
Restricted Gifts	533	1,073	1,201	2,271	1,070	89.1%
Overhead Recovery	133	2	140	40	(100)	-71.4%
Unrestricted Gifts	371	350	350	400	50	14.3%
State Support	-	-	-	-	-	0.0%
Organized Activities	2,858	2,939	3,160	3,381	221	7.0%
Other Income	71	-	40	62	22	55.0%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**4,288**	**4,428**	**5,883**	**6,236**	**353**	**6.0%**
TOTAL REVENUE	**$ 41,876**	**$ 45,085**	**$ 43,443**	**$ 43,903**	**$ 460**	**1.1%**
EXPENSE						
Faculty Salaries	$ 11,816	$ 11,764	$ 12,166	$ 11,266	$ (900)	-7.4%
Other Salaries	4,778	5,706	4,364	5,246	882	20.2%
Total Salaries	**16,594**	**17,470**	**16,530**	**16,512**	**(18)**	**-0.1%**
Fringe	4,712	5,151	4,751	5,019	268	5.6%
Student Salaries	1,255	1,503	1,353	1,649	296	21.9%
Student Aid	4,502	4,748	4,168	3,921	(247)	-5.9%
Non-salary	5,046	6,038	6,449	6,330	(119)	-1.8%
Total Direct Expense	**32,109**	**34,910**	**33,251**	**33,431**	**180**	**0.5%**
Total Restricted	4,475	4,080	4,956	5,894	938	18.9%
Total Unrestricted	27,633	30,830	28,295	27,537	(758)	-2.7%
Library	1,347	1,417	1,417	1,383	(34)	-2.4%
Student Services	1,616	1,702	1,702	1,754	52	3.1%
Plant	2,776	2,856	2,856	2,945	89	3.1%
Info. Tech. Services	2,135	2,190	2,190	2,208	18	0.8%
University Services	1,738	1,899	1,899	2,105	206	10.8%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**9,612**	**10,064**	**10,064**	**10,395**	**331**	**3.3%**
TOTAL EXPENSE	**$ 41,721**	**$ 44,974**	**$ 43,315**	**$ 43,826**	**$ 511**	**1.2%**
Operating Margin	$ 155	$ 111	$ 128	$ 77	$ (51)	
Contingency & Transfers	-	-	-	-	-	
Surplus/(Deficit)	**$ 155**	**$ 111**	**$ 128**	**$ 77**	**$ (51)**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 93	$ 80	$ 80	$ 89	$ 9	11.3%
Summer	751	1,274	1,306	1,060	(246)	-18.8%
Professional	7,430	7,419	8,159	9,443	1,284	15.7%
Graduate	516	501	602	525	(77)	-12.8%
Fees	1	0	-	-	-	0.0%
Total Tuition	**8,791**	**9,274**	**10,147**	**11,117**	**970**	**9.6%**
Restricted Endowment	1,419	1,179	1,088	1,706	618	56.8%
Unrestricted Endowment	619	577	577	555	(22)	-3.8%
Total Endowment	**2,038**	**1,756**	**1,665**	**2,261**	**596**	**35.8%**
Research & Training	2,227	2,086	2,954	4,797	1,843	62.4%
Restricted Gifts	2,239	2,476	1,927	1,408	(519)	-26.9%
Overhead Recovery	749	915	830	1,165	335	40.4%
Unrestricted Gifts	95	156	104	140	36	34.6%
State Support	-	-	-	-	-	0.0%
Organized Activities	70	89	64	77	13	20.3%
Other Income	31	5	11	5	(6)	-54.5%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**5,411**	**5,727**	**5,890**	**7,592**	**1,702**	**28.9%**
TOTAL REVENUE	**$ 16,240**	**$ 16,757**	**$ 17,702**	**$ 20,970**	**$ 3,268**	**18.5%**
EXPENSE						
Faculty Salaries	$ 3,369	$ 3,524	$ 3,701	$ 4,101	$ 400	10.8%
Other Salaries	3,181	3,188	3,153	4,419	1,266	40.2%
Total Salaries	**6,550**	**6,712**	**6,854**	**8,520**	**1,666**	**24.3%**
Fringe	1,804	1,931	1,950	2,567	617	31.6%
Student Salaries	520	436	841	704	(137)	-16.3%
Student Aid	3,254	3,442	3,859	4,566	707	18.3%
Non-salary	1,185	1,175	1,208	1,419	211	17.5%
Total Direct Expense	**13,313**	**13,696**	**14,712**	**17,776**	**3,064**	**20.8%**
Total Restricted	5,885	5,741	5,969	7,911	1,942	32.5%
Total Unrestricted	7,429	7,955	8,743	9,865	1,122	12.8%
Library	484	542	542	550	8	1.5%
Student Services	237	246	246	261	15	6.1%
Plant	616	612	612	635	23	3.8%
Info. Tech. Services	770	786	786	773	(13)	-1.7%
University Services	774	790	790	875	85	10.8%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**2,881**	**2,976**	**2,976**	**3,094**	**118**	**4.0%**
TOTAL EXPENSE	**$ 16,194**	**$ 16,672**	**$ 17,688**	**$ 20,870**	**$ 3,182**	**18.0%**
Operating Margin	$ 46	$ 85	$ 14	$ 100	$ 86	
Contingency & Transfers	-	-	-	-	-	
Surplus/(Deficit)	**$ 46**	**$ 85**	**$ 14**	**$ 100**	**$ 86**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 14	$ 11	$ 11	$ 13	$ 2	18.2%
Summer	424	132	258	260	2	0.8%
Professional	25,532	25,646	26,363	26,810	447	1.7%
Graduate	-	-	-	-	-	0.0%
Fees	-	-	-	-	-	0.0%
Total Tuition	**25,970**	**25,789**	**26,632**	**27,083**	**451**	**1.7%**
Restricted Endowment	4,358	4,098	4,118	3,526	(592)	-14.4%
Unrestricted Endowment	567	532	532	516	(16)	-3.0%
Total Endowment	**4,925**	**4,630**	**4,650**	**4,042**	**(608)**	**-13.1%**
Research & Training	67	92	114	153	39	34.2%
Restricted Gifts	318	199	319	177	(142)	-44.5%
Overhead Recovery	-	-	3	-	(3)	0.0%
Unrestricted Gifts	839	1,000	1,000	1,050	50	5.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	-	-	-	-	-	0.0%
Other Income	616	304	421	318	(103)	-24.5%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**1,840**	**1,595**	**1,857**	**1,698**	**(159)**	**-8.6%**
TOTAL REVENUE	**$ 32,735**	**$ 32,014**	**$ 33,139**	**$ 32,823**	**$ (316)**	**-1.0%**
EXPENSE						
Faculty Salaries	$ 8,370	$ 8,501	$ 8,043	$ 8,743	$ 700	8.7%
Other Salaries	2,792	3,131	3,045	3,159	114	3.7%
Total Salaries	**11,162**	**11,632**	**11,088**	**11,902**	**814**	**7.3%**
Fringe	3,173	3,431	3,270	3,630	360	11.0%
Student Salaries	208	213	215	223	8	3.7%
Student Aid	5,095	5,668	7,106	7,266	160	2.3%
Non-salary	3,016	3,652	4,046	3,408	(638)	-15.8%
Total Direct Expense	**22,654**	**24,596**	**25,725**	**26,429**	**704**	**2.7%**
Total Restricted	4,743	4,389	4,551	3,856	(695)	-15.3%
Total Unrestricted	17,911	20,207	21,174	22,573	1,399	6.6%
Library	3,265	3,409	3,406	3,484	78	2.3%
Student Services	367	374	374	402	28	7.5%
Plant	1,522	1,534	1,534	1,571	37	2.4%
Info. Tech. Services	1,503	1,527	1,527	1,499	(28)	-1.8%
University Services	1,279	1,371	1,371	1,517	146	10.6%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**7,936**	**8,215**	**8,212**	**8,473**	**261**	**3.2%**
TOTAL EXPENSE	**$ 30,590**	**$ 32,811**	**$ 33,937**	**$ 34,902**	**$ 965**	**2.8%**
Operating Margin	$ 2,145	$ (797)	$ (798)	$ (2,079)	$ (1,281)	
Contingency & Transfers	-	797	798	2,079	1,281	
Surplus/(Deficit)	**$ 2,145**	**$ -**	**$ -**	**$ -**	**$ -**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 56	$ 54	$ 54	$ 56	$ 2	3.7%
Summer	346	353	348	328	(20)	-5.7%
Professional	14,274	15,079	14,983	15,171	188	1.3%
Graduate	1,107	1,007	1,188	1,097	(91)	-7.7%
Fees	793	799	799	648	(151)	-18.9%
Total Tuition	**16,576**	**17,292**	**17,372**	**17,300**	**(72)**	**-0.4%**
Restricted Endowment	339	489	489	451	(38)	-7.8%
Unrestricted Endowment	76	71	71	69	(2)	-2.8%
Total Endowment	**415**	**560**	**560**	**520**	**(40)**	**-7.1%**
Research & Training	1,882	2,014	2,070	1,670	(400)	-19.3%
Restricted Gifts	1,693	966	970	1,068	98	10.1%
Overhead Recovery	887	935	943	815	(128)	-13.6%
Unrestricted Gifts	306	335	300	345	45	15.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	7,073	6,547	7,449	7,488	39	0.5%
Other Income	453	505	556	284	(272)	-48.9%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**12,294**	**11,302**	**12,288**	**11,670**	**(618)**	**-5.0%**
TOTAL REVENUE	**$ 29,285**	**$ 29,154**	**$ 30,220**	**$ 29,490**	**$ (730)**	**-2.4%**
EXPENSE:						
Faculty Salaries	$ 7,731	$ 8,806	$ 8,228	$ 8,408	$ 180	2.2%
Other Salaries	3,871	4,486	4,196	4,666	470	11.2%
Total Salaries	**11,602**	**13,292**	**12,424**	**13,074**	**650**	**5.2%**
Fringe	3,245	3,852	3,598	3,893	295	8.2%
Student Salaries	172	217	88	196	108	122.7%
Student Aid	1,125	551	525	433	(92)	-17.5%
Non-salary	6,400	6,124	7,300	6,138	(1,162)	-15.9%
Total Direct Expense	**22,544**	**24,036**	**23,935**	**23,734**	**(201)**	**-0.8%**
Total Restricted	3,914	3,469	3,529	3,189	(340)	-9.6%
Total Unrestricted	18,629	20,567	20,406	20,545	139	0.7%
Library	301	301	301	342	41	13.6%
Student Services	204	210	210	227	17	8.1%
Plant	2,189	2,216	2,216	2,358	142	6.4%
Info. Tech. Services	984	1,027	1,027	1,074	47	4.6%
University Services	1,117	1,228	1,228	1,439	211	17.2%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**4,795**	**4,982**	**4,982**	**5,440**	**458**	**9.2%**
TOTAL EXPENSE	**$ 27,339**	**$ 29,018**	**$ 28,917**	**$ 29,174**	**$ 257**	**0.9%**
Operating Margin	$ 1,946	$ 136	$ 1,303	$ 316	$ (987)	
Contingency & Transfers	-	-	-	-	-	
Surplus/(Deficit)	**$ 1,946**	**$ 136**	**$ 1,303**	**$ 316**	**$ (987)**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 4,330	$ 3,951	$ 3,941	$ 4,289	$ 348	8.8%
Summer	1,788	1,100	1,414	1,265	(149)	-10.5%
Professional	6,770	7,026	8,845	9,924	1,079	12.2%
Graduate	807	778	645	738	93	14.4%
Fees	25	17	23	15	(8)	-34.8%
Total Tuition	**13,720**	**12,872**	**14,868**	**16,231**	**1,363**	**9.2%**
Restricted Endowment	2,965	3,954	2,895	2,993	98	3.4%
Unrestricted Endowment	1,476	1,177	1,177	1,131	(46)	-3.9%
Total Endowment	**4,441**	**5,131**	**4,072**	**4,124**	**52**	**1.3%**
Research & Training	3,699	3,654	3,940	2,959	(981)	-24.9%
Restricted Gifts	890	383	375	260	(115)	-30.7%
Overhead Recovery	1,439	1,607	1,645	1,166	(479)	-29.1%
Unrestricted Gifts	480	270	270	270	-	0.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	-	-	-	-	-	0.0%
Other Income	36	-	(5)	-	5	0.0%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**6,544**	**5,914**	**6,225**	**4,655**	(1,570)	**-25.2%**
TOTAL REVENUE	**$ 24,705**	**$ 23,917**	**$ 25,165**	**$ 25,010**	**$ (155)**	**-0.6%**
EXPENSE						
Faculty Salaries	$ 6,558	$ 6,117	$ 6,233	$ 6,175	$ (58)	-0.9%
Other Salaries	3,945	3,527	3,998	3,855	(143)	-3.6%
Total Salaries	**10,503**	**9,644**	**10,231**	**10,030**	**(201)**	**-2.0%**
Fringe	2,871	2,882	2,994	2,966	(28)	-0.9%
Student Salaries	444	275	400	264	(136)	-34.0%
Student Aid	3,263	2,884	2,750	2,382	(368)	-13.4%
Non-salary	2,852	2,875	2,933	2,568	(365)	-12.4%
Total Direct Expense	**19,933**	**18,560**	**19,308**	**18,210**	**(1,098)**	**-5.7%**
Total Restricted	7,554	7,991	7,210	6,212	(998)	-13.8%
Total Unrestricted	12,379	10,569	12,098	11,998	(100)	-0.8%
Library	636	598	598	624	26	4.3%
Student Services	944	905	905	960	55	6.1%
Plant	1,683	1,484	1,484	1,629	145	9.8%
Info. Tech. Services	1,260	1,223	1,223	1,273	50	4.1%
University Services	1,047	1,147	1,147	1,314	167	14.6%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect Expense	**5,570**	**5,357**	**5,357**	**5,800**	**443**	**8.3%**
TOTAL EXPENSE	**$ 25,503**	**$ 23,917**	**$ 24,665**	**$ 24,010**	**$ (655)**	**-2.7%**
Operating Margin	$ (798)	$ -	$ 500	$ 1,000	$ 500	
Contingency & Transfers	797	-	-	-	-	
Surplus/(Deficit)	**$ (1)**	**$ -**	**$ 500**	**$ 1,000**	**$ 500**	

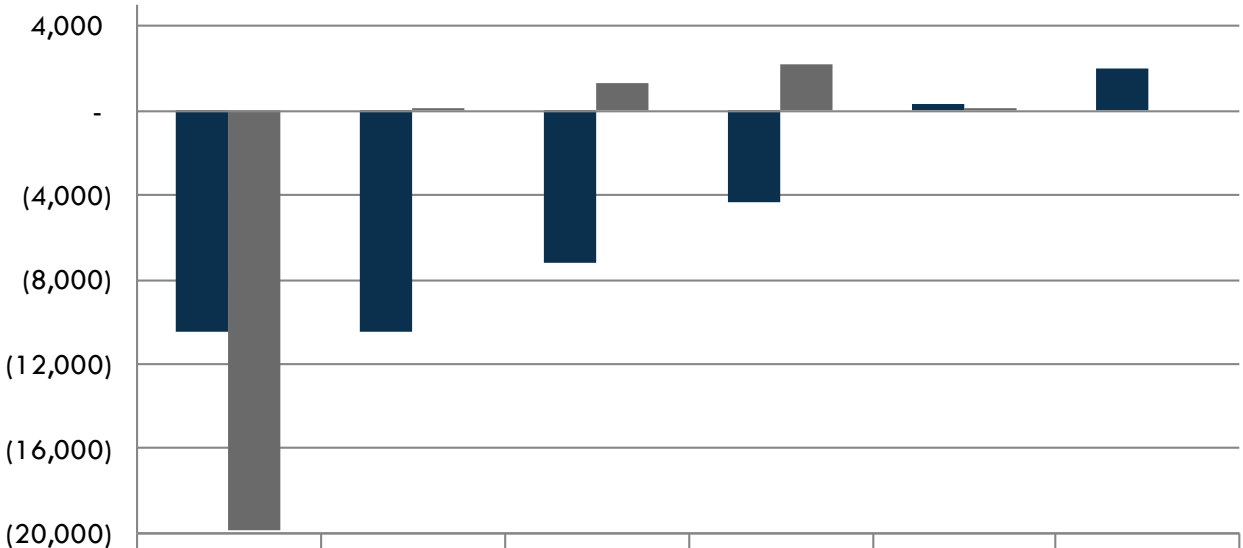
($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 1,595	$ 1,802	$ 1,802	$ 1,992	$ 190	10.5%
Summer	527	500	893	1,000	107	12.0%
Professional	33,041	34,528	35,360	36,759	1,399	4.0%
Graduate	12,032	13,181	13,205	14,773	1,568	11.9%
Fees	341	320	355	320	(35)	-9.9%
Total Tuition	**47,536**	**50,331**	**51,615**	**54,844**	**3,229**	**6.3%**
Restricted Endowment	11,475	11,667	11,667	13,365	1,698	14.6%
Unrestricted Endowment	10,839	10,153	10,226	10,724	498	4.9%
Total Endowment	**22,314**	**21,820**	**21,893**	**24,089**	**2,196**	**10.0%**
Research & Training	258,340	265,418	267,379	261,275	(6,104)	-2.3%
Restricted Gifts	16,767	16,646	19,646	21,186	1,540	7.8%
Overhead Recovery	59,520	58,396	61,683	58,565	(3,118)	-5.1%
Unrestricted Gifts	678	650	650	700	50	7.7%
State Support	3,253	2,897	2,897	2,907	10	0.3%
Organized Activities	1,043	752	752	791	39	5.2%
Other Income	22,922	26,653	24,795	29,089	4,294	17.3%
Auxiliaries	-	-	-	-	-	0.0%
Total Other Revenue	**362,523**	**371,412**	**377,802**	**374,513**	**(3,289)**	**-0.9%**
TOTAL REVENUE	**$ 432,373**	**$ 443,563**	**$ 451,310**	**$ 453,446**	**$ 2,136**	**0.5%**
EXPENSE						
Faculty Salaries	$ 57,698	$ 60,342	$ 60,074	$ 61,792	$ 1,718	2.9%
Other Salaries	54,201	58,458	58,045	57,781	(264)	-0.5%
Total Salaries	**111,899**	**118,800**	**118,119**	**119,573**	**1,454**	**1.2%**
Fringe	27,411	31,135	30,935	34,268	3,333	10.8%
Student Salaries	6,692	7,360	6,862	5,648	(1,214)	-17.7%
Student Aid	23,553	24,796	22,500	21,212	(1,288)	-5.7%
Non-salary	214,428	211,797	223,219	214,762	(8,457)	-3.8%
Total Direct Expense	**383,983**	**393,888**	**401,635**	**395,463**	**(6,172)**	**-1.5%**
Total Restricted	286,582	293,731	298,692	295,826	(2,866)	-1.0%
Total Unrestricted	97,400	100,157	102,943	99,637	(3,306)	-3.2%
Library	2,626	2,755	2,755	2,767	12	0.4%
Student Services	1,407	1,527	1,527	1,682	155	10.2%
Plant	23,153	23,549	23,549	25,358	1,809	7.7%
Info. Tech. Services	9,154	9,590	9,590	9,455	(135)	-1.4%
University Services	16,028	16,954	16,954	19,383	2,429	14.3%
Auxiliaries	-	-	-	-	-	0.0%
Total Indirect	**52,368**	**54,375**	**54,375**	**58,645**	**4,270**	**7.9%**
TOTAL EXPENSE	**$ 436,351**	**$ 448,263**	**$ 456,010**	**$ 454,108**	**$ (1,902)**	**-0.4%**
Operating Margin	(3,978)	(4,700)	(4,700)	(662)	4,038	
Contingency & Transfers	1,002	4,700	4,700	662	(4,038)	
Surplus/(Deficit)	**$ (2,976)**	**$ -**	**$ -**	**$ -**	**$ -**	

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget	$ Increase/ (Decrease)	% over FY11 Forecast
REVENUE						
Undergraduate	$ 61,434	$ 64,567	$ 65,173	$ 60,425	$ (4,748)	-7.3%
Summer	118	45	73	51	(22)	-30.1%
Professional	1,441	1,261	1,560	852	(708)	-45.4%
Graduate	-	-	-	-	-	0.0%
Fees	670	652	694	578	(116)	-16.7%
Total Tuition	**63,663**	**66,525**	**67,500**	**61,906**	**(5,594)**	**-8.3%**
Restricted Endowment	10,588	9,875	10,035	9,846	(189)	-1.9%
Unrestricted Endowment	10,331	9,503	9,503	9,506	3	0.0%
Total Endowment	**20,919**	**19,378**	**19,538**	**19,352**	**(186)**	**-1.0%**
Research & Training	1,257	817	894	608	(286)	-32.0%
Restricted Gifts	16,375	15,193	15,002	11,511	(3,491)	-23.3%
Overhead Recovery	207	138	179	94	(85)	-47.5%
Unrestricted Gifts	59	-	13	-	(13)	-100.0%
State Support	-	-	-	-	-	0.0%
Organized Activities	-	-	-	-	-	0.0%
Other Income	8,329	7,189	14,172	7,258	(6,914)	-48.8%
Auxiliaries	44,191	50,754	49,797	51,252	1,455	0.0%
Total Other Revenue	**70,418**	**74,091**	**80,057**	**70,723**	**(9,334)**	**-11.7%**
TOTAL REVENUE	**$ 155,000**	**$ 159,994**	**$ 167,095**	**$ 151,981**	**$ (15,114)**	**-9.0%**
EXPENSE						
Faculty Salaries	$ 862	$ 725	$ 932	$ 784	$ (148)	-15.9%
Other Salaries	1,836	2,296	1,505	1,369	(136)	-9.0%
Total Salaries	**2,698**	**3,021**	**2,437**	**2,153**	**(284)**	**-11.7%**
Fringe	758	869	699	655	(44)	-6.3%
Student Salaries	2,955	2,706	2,017	1,842	(175)	-8.7%
Student Aid	77,272	79,014	80,257	77,912	(2,345)	-2.9%
Non-salary	4,094	2,846	5,168	2,337	(2,831)	-54.8%
Total Direct Expense	**87,777**	**88,456**	**90,578**	**84,899**	**(5,679)**	**-6.3%**
Total Restricted	27,396	25,885	25,313	21,267	(4,046)	-16.0%
Total Unrestricted	60,381	62,571	65,265	63,632	(1,633)	-2.5%
Library	1,620	1,473	1,484	1,161	(323)	-21.8%
Student Services	3,043	3,019	3,672	2,326	(1,346)	-36.7%
Plant	1,941	2,041	2,785	389	(2,396)	-86.0%
Info. Tech. Services	1,610	305	306	(817)	(1,123)	-367.0%
University Services	16,315	13,946	16,564	8,938	(7,626)	-46.0%
Auxiliaries	43,199	50,754	49,602	51,867	2,265	0.0%
Total Indirect Expense	**67,728**	**71,538**	**74,413**	**63,864**	**(10,549)**	**-14.2%**
TOTAL EXPENSE	**$ 155,505**	**$ 159,994**	**$ 164,991**	**$ 148,763**	**$ (16,228)**	**-9.8%**
Operating Margin	(505)	-	2,104	3,218	1,114	
Contingency & Transfers	-	-	-	523	523	
Surplus/(Deficit)	**$ (505)**	**$ -**	**$ 2,104**	**$ 3,741**	**$ 1,637**	

MANAGEMENT CENTER SUMMARY

($000 Omitted)	2010 Actual	2011 Budget	Q3 2011 Forecast	2012 Budget
CAS	2,368	0	0	0
CSE	(953)	0	(4,015)	(3,234)
WSOM	155	111	128	77
MSASS	46	85	14	100
LAW	2,145	0	0	0
DENT	1,946	136	1,303	316
NURS	(1)	0	500	1,000
CSOM	(2,976)	0	0	0
Mandel	0	0	0	0
UGEN	(505)	0	2,104	3,741
Total University	2,226	332	34	2,000

Total Operating Surplus/(Deficit)



	2007	2008	2009	2010	2011	2012
Budget	(10,500)	(10,500)	(7,226)	(4,278)	332	2,000
Actual	(19,863)	127	1,336	2,226	34*	-

* Q3 forecast

Significant Revenue Movements (+/-)	
Q3 2011 Forecast/Budget 2012	
($000's omitted)	
Revenue Additions (+)	
Professional Tuition (rate and enrollment increases at MSASS, CSOM, NURS)	3,398
Graduate Tuition (rate & enrollment increase at CSOM)	2,124
Restricted Endowment (increase in funds held by others)	4,765
Unrestricted Gifts (increases at several schools)	248
Organized Activities (increases at WSOM, CSOM and DENT)	312
Other Income (CRI reimbursement based on higher expenditures)	1,800
Other Income (CSE - use of CSE investment fund)	972
Other Income (CSOM - accelerated use of affiliation revenue)	4,937
Auxiliary (rate increases)	1,455
Total Revenue Additions	20,011
Revenue Reductions (-)	
Undergraduate Tuition (rate increase and enrollment decrease)	(689)
Summer tuition revenues	(356)
Unrestricted Endowment (lower payout on pooled funds)	(2,057)
Restricted Gifts (several projects at CAS and UGEN concluding)	(2,816)
Research and Training (decreases at CAS, NURS and CSOM)	(7,071)
Overhead Recovery (decrease at all schools except MSASS)	(3,656)
Other Income (lower interest income on operating cash)	(331)
Other Income (one-time IBNR accounting adjustment in UGEN)	(2,561)
Other Income (settlement revenue at CSOM and UGEN)	(5,506)
Reduced use of technology transfer revenue	(1,153)
Fees (discontinued fee at DENT, reduced orientation fees)	(214)
Miscellaneous	(158)
Total Revenue Reductions	(26,568)
Net Increase/(Decrease) in Revenue	**(6,557)**

Significant Expense Movements (+/-)	
Q3 2011 Forecast/Budget 2012	
($000's omitted)	
Expense Additions (+)	
Faculty Salaries (merit & promotional increases, 2.0%)	2,835
Other Salaries (merit increases, 2.0%)	898
Other Salaries (increase at MSASS for research personnel)	1,266
Fringe Benefits (increase in base salaries and health care costs)	5,811
Library	302
Student Services	511
Student Services additions for International activities	705
Plant Services (increased plant services)	777
Plant Services (increased utility costs)	1,587
Information Services	315
University Services	1,720
Auxiliary Enterprises (increased Housing, Food Service, rental property, & Uptown Bookstore)	2,265
Total Expense Additions	18,992
Expense Reductions (-)	
Other Salaries (reductions at CSE and NURS)	(627)
Student Salaries (decreased at CSE, NURS, MSASS and CSOM)	(1,704)
Student Aid (decrease due to decreased undergraduate enrollment)	(1,990)
Non-salary (reduction of start-up expense at CAS)	(1,736)
Non-salary (decreased stimulus related research spending CSOM)	(8,457)
Non-salary (UGEN - one-time restricted activity in FY11)	(2,831)
Non-salary (unrestricted non-salary changes at other schools)	(1,410)
UGEN Cost Improvement Plan	(6,600)
University Services (one-time IBNR accounting adjustment in UGEN)	(2,015)
University Services (technology transfer reductions)	(408)
University Services (misc. adjustments from forecast)	(335)
Fringe Benefits Savings (mid-year plan design)	(750)
Total Expense Reductions	(28,863)
Net Increase/(Decrease) in Expense	**(9,871)**

FALL STUDENT ENROLLMENT*

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget
Full Time:					
Undergraduate **	3,996	4,211	4,095	4,085	3,827
Professional:					
CSE	39	35	38	24	31
WSOM	424	397	444	444	450
MSASS	225	224	224	231	232
LAW	730	692	682	675	652
DENT	300	303	293	292	281
NURS	145	189	176	204	216
CSOM	681	742	780	823	824
Mandel Center ***	0	14	29	29	11
Non-Degree	0	0	0	0	0
Total	**2,544**	**2,596**	**2,666**	**2,722**	**2,697**
Graduate:**					
CAS	287	487	475	468	468
CSE	318	463	491	485	485
WSOM	15	43	39	36	40
MSASS	4	45	42	42	45
DENT	26	48	53	48	46
NURS	21	47	41	40	48
CSOM	370	501	543	545	573
Non-Degree	7	8	10	7	7
Total	**1,048**	**1,642**	**1,694**	**1,671**	**1,712**
Total Full Time Students	**7,588**	**8,449**	**8,455**	**8,478**	**8,236**

* Excludes Cleveland Institute of Music Students.

** As of 2009 the FT undergraduate total includes Cooperative Education students. These students are not included in the tuition budget calculations because they are not charged tuition while participating in the program.

*** Mandel Center students were included in the MSASS and WSOM data in prior years.

**** As of 2009, with the implementation of the new Student Information System, a large number of graduate students who were previously counted as part-time students are now counted as full- time students. These students will now be reported using the methodology of the the new system, resulting in a shift of approximately 600 students in 2009.

FALL STUDENT ENROLLMENT*

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget
Part Time:					
Undergraduate **	211	145	133	142	142
Professional:					
CSE	24	11	11	0	0
WSOM	415	370	323	321	269
MSASS	110	95	95	104	139
LAW	1	10	9	4	5
DENT	4	0	0	0	3
NURS	398	292	241	254	380
CSOM	10	0	0	0	0
Mandel Center ***	0	40	30	50	50
Non-Degree	0	0	0	0	0
Total	**962**	**818**	**709**	**733**	**846**
Graduate:**					
CAS	236	69	80	70	70
CSE	229	75	94	84	84
WSOM	43	3	1	0	1
MSASS	45	4	8	11	10
DENT	21	0	0	0	7
NURS	34	5	4	5	2
CSOM	299	119	102	110	110
Non-Degree	176	127	124	156	156
Total	**1,083**	**402**	**413**	**436**	**440**
Total Part Time Students	**2,256**	**1,365**	**1,255**	**1,311**	**1,428**
Total Head Count	**9,844**	**9,814**	**9,710**	**9,789**	**9,664**

* Excludes Cleveland Institute of Music Students.

** As of 2009 the FT undergraduate total includes Cooperative Education students. These students are not included in the tuition budget calculations because they are not charged tuition while participating in the program.

*** Mandel Center students were included in the MSASS and WSOM data in prior years.

**** As of 2009, with the implementation of the new Student Information System, a large number of graduate students who were previously counted as part-time students are now counted as full- time students. These students will now be reported using the methodology of the the new system, resulting in a shift of approximately 600 students in 2009.

TUITION RATES

	2009	2010	2011	2012	% Inc
Undergraduate (1)	33,926	34,950	36,300	38,760	3.9%
First through fifth year students**	34,876	35,900	37,300		
Graduate (2)	31,426	33,000	34,320	35,690	4.0%
Graduate - M. S. Anesthesia		33,000	35,310	37,100	5.1%
Master of Science Engin. Management	34,876	35,900	37,515	38,800	3.4%
Management (3)	34,841	37,000	39,960	42,500	6.4%
New Full-time MBA	35,759	37,000	39,960	42,500	6.4%
Continuing MBA (FT and PT)	34,076	35,333	37,000	38,880	5.1%
New Part-time MBA - includes summer			25,900	27,000	4.2%
Continuing part-time MBA Cohort				25,900	
EMBA (2 yr program)- Fall and Spring		41,400	41,400	42,500	2.7%
DM (3 yr) - students pay rate of entry year	37,726	45,000	45,000	50,000	11.1%
DM/PhD			45,000	50,000	11.1%
MPOD (2 yr) - students pay rate of entry year		30,840	32,300	33,750	4.5%
MSASS (4)	31,726	33,000	34,320	35,690	4.0%
Law (5)					
First and second year students / all	36,576	38,575	40,450	42,450	4.9%
Third year Students	36,576	38,050	39,915		
Dental Medicine - DMD (6)					
3rd/4th year	47,371	49,486			
all other	47,956	49,780	52,020	54,100	4.0%
Dental Medicine - Graduate	41,006	42,326	43,700	45,010	3.0%
Nursing (7)	33,926	34,950	36,520	38,800	6.2%
Medicine (8)	43,926	45,930	47,730	49,570	3.9%
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* Rates for 2009 have been restated to include the technology fee of $426 which was incorporated in tuition as of 2010.

** Defined as students who entered for Fall 2006 and later, this distinction is used through FY11 and discontinued in FY12.

(1) The part-time undergraduate rates for 2011 are: $1,513 for students who first enrolled prior to Fall 2006, and $1,554 for all others. The part-time rate for 2012 will be $1,615. Part-time in all cases is defined as fewer than 12 credit hours per semester.

(2) The part-time graduate rate is $1,430 for 2011 and $1,487 for 2012.

(3) Students in the part-time MBA program will pay the credit hour rate of $1,620 for up to 12 credit hours during a semester; if enrolled for more than 12 hours they will pay $19,440 plus $1,620 for each credit hour in excess of 12.

Continuing students in the full-time MBA program enrolling in more than 20 credit hours will pay $1,620 per credit hour for hours in excess of 20 in addition to the full-time rate of $19,440/semester. New full-time students enrolling in more than 20 credit hours will pay $1,771 per credit hour for hours in excess of 20 in addition to the full-time rate of $21,250/semester. Part-time students in the Macct or any MSM program will pay $1,771 per credit hour.

MBA+ Program - Students who have a Weatherhead MBA degree may enroll in additional electives after graduation at a 50% tuition reduction. MBA& Program - Students who have an MBA degree from any accredited business school may enroll in Weatherhead elective courses with a 25% reduction in the tuition.

(4) The Applied Social Sciences part-time rate is $1,144 for 2011 and $1,190 for 2012. The full time rate will apply to students who take between 12 and 16 credit hours in a semester. For students who take more than 16 credits in a semester, the per credit hour rate will be charged for the additional credits.

(5) The School of Law's part-time rate in 2011 is $1,564 for third year students and $1,686 for first year and second year students. The part-time rate in 2012 will be $1,769.

(6) The School of Dentistry's part-time rate for the DMD program is $1,350 in 2012. The graduate and non-degree Dentistry rate is $1,620 in 2011 and $1,665 in 2012. The Summer Clinic rate is $2,355 for the Summer of 2010 and $2,450 for the Summer of 2011.

(7) The School of Nursing's part-time rate is $1,522 in 2011 and $1,617 in 2012.

(8) The School of Medicine's part-time rate for Preclinical M.D. Programs will be $1,358 for 1st year students, $1,355 for 2nd year students; $1,311 for 3rd year students; and $1,256 for 4th year students. The part-time clinical rate for 2012 will be $1,121 for third year students and $1,099 for fourth year students.

The part-time undergraduate credit hour rate for returning students is $777 for Summer 2011 and $809 for Summer 2012.

ROOM AND BOARD RATES

Room Rates						
		2009	**2010**	**2011**	**2012**	**% Inc**
	Block Plan (200 meals/semester)	4,370	4,590	4,820	5,037	4.5%
	19 Plan + 75 Case Cash	4,400	4,355	4,850	5,068	4.5%
	17 Plan + 150 Case Cash	4,370	4,590	4,820	5,037	4.5%
	Kosher 14 Plan	4,750	4,988	5,230	5,465	4.5%
	14 Plan + 200 Case Cash	4,200	4,194	4,630	4,838	4.5%
	Kosher 10 Plan	4,220	4,430	4,650	4,859	4.5%
	10 Plan + 250 Case Cash	4,100	4,306	4,520	4,723	4.5%
	7 meal plan for apartment residents	2,650	2,782	2,920	3,051	4.5%
	Block Plan (100 meals/semester)	2,650	2,782	2,920	3,051	4.5%
Freshmen are required to take either the 19 meal, 17 meal plan or the 200 meal block plan.						
"Case Cash" can be used at off-campus locations						

Board Rates						
		2009	**2010**	**2011**	**2012**	**% Inc**
South Campus/Greek						
	Small Single	6,950	7,170	7,490	7,860	4.9%
	Double	6,080	6,270	6,550	6,870	4.9%
	Triple	6,080	6,270	6,550	6,870	4.9%
	Large Single	7,280	7,490	7,830	8,210	4.9%
	Large Single w/bath	7,420	7,600	7,940	8,330	4.9%
Clarke Suite						
	Double	6,330	6,510	6,800	7,130	4.9%
	Small Single	7,110	7,320	7,650	8,020	4.8%
	Large Single	7,520	7,740	8,090	8,490	4.9%
North Campus single w/bath		7,000	7,210	7,530	7,900	4.9%
Lockwood Thompson						
	Double	5,900	6,080	6,350	6,660	4.9%
	Double w/fireplace	6,370	6,560	6,860	7,200	5.0%
	Large Double w/bath	6,730	6,930	7,240	7,590	4.8%
	Triple w/bath	6,540	6,740	7,040	7,380	4.8%
NRV/Lockwood Thompson						
	Small single	6,860	7,070	7,390	7,750	4.9%
Apartments						
	1 bedroom	8,990	9,260	9,680	10,150	4.9%
	2 and 3 bedroom	8,610	8,870	9,270	9,720	4.9%
	4 and 5 bedroom	8,390	8,640	9,030	9,470	4.9%
	6 and 7 bedroom	8,110	8,350	8,730	9,160	4.9%
	9 bedroom	7,940	8,180	8,550	8,970	4.9%
Tippit Apartment						
	Single	7,350	7,590	7,930	8,320	4.9%
Univ. Owned Apartment						
	Single	7,650	7,890	8,230	8,640	5.0%
	2 - 3 bedroom	7,400	7,640	7,980	8,370	4.9%

INCOME AND EXPENSE ALLOCATION PRACTICES

The University operates under a decentralized structure with the management philosophy that each college or school is responsible for the planning and implementation of academic programs, income development, and expenditure management – all within a long-run fiscal balance. This concept is implemented through the assignment of incomes and expenses to each management center. Because not all incomes or expenses are directly developed by or attached to a school, allocation rules assign certain incomes and indirect expenses or costs for support services. The operating principle guiding these rules is that they fairly assign income or expense as a proxy for actual direct generation of income or occurrence of expense.

INCOMES ASSIGNED:

Undergraduate Tuition is assigned to those schools that teach undergraduates, primarily the College of Arts & Science, and the Case School of Engineering. The Weatherhead School of Management and the School of Nursing also receive undergraduate tuition. SAGES tuition is distributed to the schools teaching those courses.

Tuition revenue net of unfunded financial aid is distributed among the schools as follows: 85% is assigned based upon the proportion of undergraduate student credit hours taught by each school over the preceding two years; the remaining 15% is assigned based upon the proportion of baccalaureate degrees awarded over the preceding two years.

Graduate and Professional Tuition is assigned to the schools in which the student is registered as a degree student. Special joint programs among schools may have specific rules for tuition sharing, e.g. joint JD/MBA.

Endowment funds are pooled and the funds invested therein have been unitized. All funds are classified as belonging to a school or University General. Each year, Trustees approve a payout rate. For FY12, that amount is $1.936 per unit. Income is assigned based upon the number of "units" held by each school multiplied by the payout rate. The income from a small number of endowment funds jointly shared by the schools teaching undergraduates is assigned based upon undergraduate credit hours taught.

All other income is developed directly by the schools' efforts and the schools receive full credit for sums actually received. Incomes generated for the University as a whole are recorded in the school column under the University General designation. Incomes shown as restricted are only to be used by a particular school or for a particular purpose. Restricted incomes (restricted endowment, research and training grants, and restricted gifts) support "funded" expense. In these instances, income is recognized as the matching expense is incurred. All other incomes are unrestricted and are assigned by the allocation practices described above. These incomes are recorded as revenue when received and support a school's unrestricted and "indirect" expenditures.

INCOME AND EXPENSE ALLOCATION PRACTICES

INDIRECT EXPENSES ASSIGNED:

Each school incurs operating expenses that appear in the budget as "Direct Expense." These expenditures include faculty, staff and student salaries, fringe benefits, graduate or professional student aid, and non-salary expenses. In addition to these expenses, each school is allocated a share of the costs to provide central and support services. These expenses are categorized as Library, University Services, Student Services, Plant Services, and Information Technology Services. These expenditures are recorded in each budget summary as indirect expenses.

LIBRARY

Library includes the operation of the University Library, Health Science Library, Law Library, and the MSASS Library. 75% of the University Library is distributed to the core colleges – CAS, CSE, WSOM and a small portion to NURS to recognize this Library's support of the BSN program. The remaining 25% is distributed to the other schools. 75% of the Health Science Library is distributed to CSOM, DENT, and NURS with 25% assigned to the other schools. MSASS supports 75% of its Library with the balance distributed to the other schools. LAW pays 100% of its own Library's cost; however, its share of the other Libraries was calculated without the inclusion of estimated materials in those Libraries because it covers the full expense for its own extensive materials collection. The allocation uses un-weighted student, faculty, and staff counts. The use of all appointed faculty, lecturers, and adjunct faculty is being phased out over a two year period. The FY12 allocation included one-half of these individuals in the faculty and staff counts.

The MSASS Library serves as the primary resource for the Mandel Center and is assigned a portion of the MSASS Library costs. For FY12, the assigned amount is $84,139.

PLANT SERVICES

Plant Services includes the expenses for utilities (electricity, steam/gas, water/sewer, chilled water, and other services) and plant operations (custodial, building maintenance, radiation safety, security, and environmental affairs). Utilities expenses are assigned to schools based upon meter readings and related charges. The rate is adjusted for the budget year to account for estimated changes in utility rates and/or usage. An adjusted cost per square foot for utilities is calculated and multiplied by the gross square footage in each building.

Non-utility expenses are assigned based upon the average remaining cost for operating all the academic buildings in the University. The average cost per square foot is multiplied by the number of gross square feet assigned to each school or function. Utility and non-utility costs for parts of buildings used for indirect or support services, e.g. libraries, student services, or University administrative services, are first allocated to the support service and then recharged through the appropriate mechanism.

INCOME AND EXPENSE ALLOCATION PRACTICES

STUDENT SERVICES

Student Services includes the expenses associated with the following operations: Enrollment Management, Undergraduate Studies, Financial Aid, Registrar, Student Affairs, Career Planning, Educational Support Services, Thwing Center, International Students, Education Abroad, Minority Programs, Physical Education and Athletics, UCITE, SOURCE and the Graduate Dean. The costs associated with the SAGES program (net of the tuition generated by non-school based lecturers) are also included in this category and are allocated on the basis of SAGES credit hours taught. Appendix C1 lists the cost pool to which each of these programs has been assigned (in whole or in part), with each pool having an assignment formula. Most of these costs are assigned on the basis of the students benefiting from the program or service. Several programs are believed to have an overall University purpose and are assigned using the University Services distribution. The student numbers used in the assignment are an average of the FY10 and FY11 enrollments.

INFORMATION TECHNOLOGY SERVICES

Information Technology Services includes the costs of establishing, maintaining, and providing services through the campus network, central information processing, and academic computing as well as the operation of the ITS division.

IT costs have been separated into four cost pools, each with its own distribution formula. The first pool, Core Technology, covers the core network equipment, wiring and maintenance. It includes the debt service relating to the deployment of this technology and is distributed on a square footage allocation, including a school's share of indirect space such as Library and Student Service space.

The Instructional component of the IT budget has been allocated using the 2 year average student count. It includes support for Blackboard, Technology Enhanced Classrooms, and other curriculum support. This component also includes the operations of the Student Information System and related debt service.

The cost of providing core administrative systems such as administrative computing, the HCM system, the Data Warehouse, and the debt service on the implementation of the ERP systems is distributed using the University Services distribution (percentage of direct expense).

The remaining cost pool, referred to as "infrastructure" covers basic network services – email, servers, security, storage, VOIP, Help Desk and other network services. These costs are distributed using a faculty/staff/student count and it utilizes the same counts used for the Library distribution.

INCOME AND EXPENSE ALLOCATION PRACTICES

UNIVERSITY SERVICES

University Services includes the general administrative expenses associated with the following operations: President's Office, Provost's Office, International Affairs, Financial and Business Administration, Development and University Relations, Budget and Financial Planning, Planning and Institutional Research, General Counsel, Technology Transfer and Research Administration and the Office of Inclusion, Diversity and Equal Opportunity. In addition, insurance costs, auditing, and other expenses that are general to the operations of the University and not related specifically to programs of a particular school or function are charged in University Services to be allocated using the percentage of direct expense methodology. A two year average, using the second and third years preceding the budget year, are used in the calculation. The research and training expenditures that are based at the Cleveland Clinic are deducted from the expenses of CSOM for this calculation. It should also be noted that certain University Service expenses are not allocated to the schools because there are revenue streams that support the expense. These include the portion of Development and University Relations expense covered by the campaign planning fee, and a portion of Technology Transfer expense.

TRANSFERS/CONTINGENCIES AND SURPLUS

Schools are permitted to retain the excess of revenues over expenditures in a reserve account. Expenditures against the reserve account require the approval of the Provost. As all schools are expected to operate in financial equilibrium over the long run, current year losses must be charged against the reserve account.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

The numbers used to assign income and expense in the 2012 Budget are reported below and are based upon the principles described in the appropriate section of Appendix C.

INCOMES ASSIGNED ($000 Omitted):

Undergraduate tuition assignment: 3,777 FTE students average for year, 34.6 credit hours /student. 875 freshmen.
Undergraduate tuition revenues are distributed using the average credit hours taught by the management center over the prior two fiscal years to calculate the percentage distribution. The degrees granted percentage is an average of the FY10 actual and an FY11 estimate.

Undergraduate Tuition Income:	$150,892	
Less: Unfunded Student Aid:	(64,932)	*
Undergraduate Tuition Distributed to Schools:	**$85,960**	
Regular Credit Hours Distribution:	$67,341	
SAGES Credit Hours Distribution:	5,725	
Degrees Granted Distribution:	12,894	
Total Undergraduate Tuition Distribution:	**$85,960**	

Regular Credit Hours Distribution

	2010	2011	Average	%	Distribution
CAS	79,557	74,539	77,048	61.3%	**$41,311**
CSE	26,167	26,259	26,213	20.9%	**14,055**
WSOM	13,279	11,978	12,629	10.1%	**6,771**
MSASS	94	189	142	0.1%	**75**
LAW	0	0	0	0.0%	**0**
DENT	0	0	0	0.0%	**0**
NURS	5,922	6,088	6,005	4.8%	**3,220**
CSOM	3,626	3,494	3,560	2.8%	**1,909**
UGEN	0	0	0	0.0%	**0**
TOTAL	**128,645**	**122,546**	**125,596**	**100.0%**	**$67,341**

SAGES Credit Hours Distribution

	2010	2011	Average	%	Distribution
CAS	3,495	3,170	3,333	31.2%	**$1,787**
CSE	431	373	402	3.8%	**215**
WSOM	718	547	633	5.9%	**339**
MSASS	51	0	26	0.2%	**14**
LAW	48	0	24	0.2%	**13**
DENT	105	105	105	1.0%	**56**
NURS	375	427	401	3.8%	**215**
CSOM	108	201	155	1.4%	**83**
UGEN	5,586	5,614	5,600	52.4%	**3,003**
TOTAL	**10,917**	**10,437**	**10,677**	**100.0%**	**$5,725**

Degrees Granted Distribution

	2010	2011	Average	%	Distribution
CAS	529	530	529.5	53.9%	**$6,956**
CSE	286	295	290.5	29.6%	**3,816**
WSOM	103	90	96.5	9.8%	**1,268**
NURS	60	70	65	6.6%	**854**
TOTAL	**978**	**985**	**981.5**	**100.0%**	**$12,894**

TOTAL TUITION DISTRIBUTION

CAS **	**$50,103**	
CSE	**18,086**	
WSOM	**8,378**	
MSASS	**89**	
LAW	**13**	
DENT	**56**	
NURS	**4,289**	
CSOM	**1,992**	
UGEN	**60,425**	***
TOTAL	**$143,431**	

* 100% of unfunded student aid assigned to UGEN.

** The undergraduate tuition distribution for CAS includes an additional $50,000 due to the combination of tuition received from the Cleveland Institute of Music for courses taught to their students and tuition distributed to both the Music Institute and the Cleveland Institute of Art for music and art coursework taught at those schools.

*** Includes net effect of enrollment shortfall ($7,510,305).

The numbers used to assign income and expense in the 2012 Budget are reported below and are based upon the principles described in the appropriate section of Appendix C.

EXPENSES ASSIGNED ($000 Omitted):

LIBRARIES:

Library Operating Budgets:

University Library (UL)	$8,413	
Health Science Library (HS)	2,858	*
MSASS Library	584	
Law Library	3,296	
Total Library Operating Budget	**$15,151**	
Endowment support for Library Budgets	$698	
UGEN cost improvement plan	(308)	**
Total Library Budget (Operating and Endowment)	**$15,541**	

Head count data used for the Library expense allocation:

	Student Head Count	Faculty/Staff Head Count ***	Total Head Count
CAS	2,860	522	3,382
CSE	1,443	356	1,799
WSOM	1,196	175	1,371
MSASS	383	115	498
LAW	684	156	840
DENT	344	190	534
NURS	680	182	862
CSOM	1,543	2,776	4,319
Mandel	69	17	86
TOTAL	**9,202**	**4,488**	**13,690**

Modified head counts using the above data:

	Head Count for UL	Head Count w/o UL, Law	Head Count for HS	Head Count w/o HS, Law	Head Count w/o MSASS, Law
CAS	3,382	0	0	3,382	3,382
CSE	1,799	0	0	1,799	1,799
WSOM	1,371	0	0	1,371	1,371
MSASS	0	498	0	498	0
LAW	0	0	0	0	0
DENT	0	534	534	0	534
NURS	197	665	665	197	862
CSOM	0	4,319	4,319	0	4,319
Mandel	69	17	0	86	0
TOTAL	**6,818**	**6,032**	**5,517**	**7,333**	**12,266**

* Actual budget assigned to schools is $2,246,725, the balance is offset by income from the CMLA, miscellaneous income.

** 100 % assigned to UGEN.

*** The faculty count is based on Fall 2010 data, the staff count is from 9/30/2010 data and includes one-half of all appointed faculty, lecturers, and adjuncts.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

EXPENSES ASSIGNED:

LIBRARIES (cont.):

	University Library			Health Science Library		
	75% (1)	25% (2)	Total	75% (3)	25% (4)	Total
CAS	$3,130	$0	$3,130	$0	$246	$246
CSE	1,666	0	1,666	0	130	130
WSOM	1,268	0	1,268	0	99	99
MSASS	0	161	161	0	36	36
LAW *	0	149	149	0	31	31
DENT	0	173	173	163	0	163
NURS	182	215	397	203	14	217
CSOM	0	1,399	1,399	1,319	0	1,319
Mandel	64	6	70	0	6	6
TOTAL	**$6,310**	**$2,103**	**$8,413**	**$1,685**	**$562**	**$2,247**

	MSASS Library			Law Library
	75%	25% (5)	Total	100% to LAW
CAS	$0	$38	$38	$0
CSE	0	20	20	0
WSOM	0	16	16	0
MSASS	353	0	353	0
LAW *	0	8	8	3,296
DENT	0	6	6	0
NURS	0	10	10	0
CSOM	0	49	49	0
Mandel	84	0	84	0
TOTAL	**$437**	**$147**	**$584**	**$3,296**

	TOTAL LIBRARY ALLOCATION	
CAS	$3,414	
CSE	1,816	
WSOM	1,383	
MSASS	550	
LAW *	3,484	
DENT	342	
NURS	624	
CSOM	2,767	
Mandel	160	
UGEN	1,001	**
TOTAL	**$15,541**	

* The Law school contribution to the other Libraries was calculated separately using only the non-materials portion of those Library budgets.

** Includes 100% of UGEN cost improvement plan.

(1) Expenses assigned using Head Count for UL.
(2) Expenses assigned using Head Count w/o UL, Law.
(3) Expenses assigned using Head Count for HS.
(4) Expenses assigned using Head Count w/o HS, Law.
(5) Expenses assigned using Head Count w/o MSASS, Law.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

STUDENT SERVICES:

Areas Supported by Student Services Allocation:

Undergrad FTE Distribution:

Undergraduate Admissions/IT
Undergraduate Studies
SOURCE
Orientation (net of fee income)
Educational Support Services
Student Affairs
Multi-Cultural Affairs
Phys Ed/ Athletics (75%)
Career Center
Education Abroad

Student Head Count:

Intl. Student Services
Registrar
Thwing Center
Disability Services
UCITE

Graduate Student Head Count:

Graduate Studies (net of fee income)
TA Training
Career Center (1 staff position)

Grad/Professional Head Count:

Phys Ed/Athletics (15%)

University Services Distribution:

WRUW
Access/Trio Programs
Community Service

SAGES Teaching :

SAGES

Faculty Staff /Count:

Phys Ed/ Athletics (10%)

Special - Undergrad weighted 1.5, Med Prof 0.5, all other student head count 1:

Financial Aid Office and related IT

Student Numbers used for the FY12 Budget - based on FY10 and FY11 average enrollment:

	Undergrad FTE *	Undergrad Head Count	Graduate Full-Time	Graduate Part-Time	Professional Full-Time	Professional Part-Time	Total Head Count
CAS	2,291	2,309	472	80	0	0	**2,861**
CSE	829	835	488	89	31	1	**1,444**
WSOM	384	387	43	1	444	322	**1,197**
MSASS	4	4	42	9	228	100	**382**
LAW	1	1	0	0	677	6	**684**
DENT	3	3	50	0	292	0	**344**
NURS	197	197	41	5	190	248	**680**
CSOM	91	92	544	106	802	0	**1,544**
Mandel	0	0	0	0	29	40	**69**
UGEN	138	139	0	0	0	0	**139**
TOTAL	**3,938**	**3,967**	**1,678**	**290**	**2,692**	**716**	**9,343**

* Percentage distribution for undergrad FTE and head count uses 2 years of credit hour data and is equal to the FY12 percentage distribution for net undergrad tuition in schools . FTEs are annualized due to the variation in where undergraduates take their courses.

Graduate and Professional numbers are based on the Fall Semester Enrollment Statistics.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

STUDENT SERVICES (cont.):

Data used for Student Services Allocation:

	Undergrad FTE	Student Head Count	Grad Student Head Count	Grad/Prof. Head Count	University Service	SAGES	Faculty/ Staff Count	Special - Financial Aid
CAS	2,292	2,860	552	552	4,293	3,333	522	3,989
CSE	829	1,443	577	609	4,047	402	356	1,852
WSOM	384	1,196	43	809	2,135	633	175	1,385
MSASS	4	383	52	379	887	26	115	385
LAW	1	684	0	683	1,539	24	156	684
DENT	3	344	0	341	1,460	105	190	345
NURS	197	680	45	483	1,333	401	182	777
CSOM	91	1,543	650	1,452	19,660	155	2,776	1,188
Mandel	0	69	0	69	166	0	17	69
UGEN	138	139	0	0	0	5,600	0	0
TOTAL	**3,938**	**9,341**	**1,918**	**5,375**	**35,521**	**10,677**	**4,488**	**10,674**

Percentages based on above data:

	Undergrad FTE	Student Head Count	Grad Student Head Count	Grad/Prof. Head Count	University Service	SAGES	Faculty/ Staff Count	Special - Financial Aid
CAS	58.2%	30.6%	28.8%	10.3%	12.1%	31.2%	11.6%	37.4%
CSE	21.1%	15.5%	30.1%	11.3%	11.4%	3.8%	7.9%	17.4%
WSOM	9.8%	12.8%	2.2%	15.1%	6.0%	5.9%	3.9%	13.0%
MSASS	0.1%	4.1%	2.7%	7.0%	2.5%	0.2%	2.6%	3.6%
LAW	0.0%	7.3%	0.0%	12.7%	4.3%	0.2%	3.5%	6.4%
DENT	0.1%	3.7%	0.0%	6.3%	4.1%	1.0%	4.2%	3.2%
NURS	5.0%	7.3%	2.3%	9.0%	3.8%	3.8%	4.0%	7.3%
CSOM	2.3%	16.5%	33.9%	27.0%	55.3%	1.4%	61.8%	11.1%
Mandel	0.0%	0.7%	0.0%	1.3%	0.5%	0.0%	0.4%	0.6%
UGEN	3.5%	1.5%	0.0%	0.0%	0.0%	52.4%	0.0%	0.0%
TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

FY12 Student Services Expenses Assigned:

	Undergrad FTE	Student Head Count	Grad Student Head Count	Grad/Prof. Head Count	University Service	SAGES	Faculty/ Staff Count	Special - Financial Aid	Total
CAS	6,069	840	250	59	33	229	38	599	8,117
CSE	2,194	424	262	65	31	28	26	278	3,308
WSOM	1,016	351	20	86	16	44	13	208	1,754
MSASS	11	112	23	40	7	2	8	58	261
LAW	2	200	0	72	12	2	11	103	402
DENT	7	100	0	36	11	7	14	52	227
NURS	521	200	20	51	10	28	13	117	960
CSOM	242	453	295	154	149	11	200	178	1,682
Mandel	0	20	0	7	1	0	1	10	39
UGEN	364	41	0	0	0	386	0	0	791
TOTAL	**$10,426**	**$2,741**	**$870**	**$570**	**$270**	**$737**	**$324**	**$1,603**	**$17,541**
					Unallocated Student Services (100% to UGEN)**				1,496
					Total Student Services				**$19,037**

** Includes 100% of UGEN cost improvement plan.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

PLANT SERVICES:

Plant Services costs are distributed using nine separate allocation methodologies. The categories and allocation methodologies are as follows:

Category	Allocation Methodology
Direct Plant	Utilities and Space Charges
Administrative Space	University Service (Two Year Average Direct Expense)
University Library	Total University Library Allocation
Health Science Library	Total Health Science Library Allocation
Student Service	Student Service Allocation Excluding Physical Education and SAGES Allocation.
Athletic Space	Total Physical Education Space Allocation
Shared Classroom	Undergraduate FTE Ratio
SAGES	Two Year Average SAGES Credit Hours Taught
Waste Removal	Fixed Amount

	Schools Sq. Ft.	% of Sq. Ft.	Total Direct Plant	Administrative Space	University Library	Health Science Library
CAS	591,143	19.3%	$6,552	$560	$574	$122
CSE	598,890	19.6%	7,235	571	305	65
WSOM	186,872	6.1%	1,958	288	233	49
MSASS	44,973	1.5%	415	119	30	18
LAW	122,013	4.0%	1,237	208	27	15
DENT	154,952	5.1%	2,007	187	32	81
NURS	81,998	2.7%	1,046	174	73	108
CSOM	1,257,158	41.1%	21,079	2,577	257	656
Mandel	22,641	0.7%	282	24	13	3
UGEN	0	0.0%	0	0	0	0
TOTAL	**3,060,640**	**100.0%**	**$41,811**	**$4,708**	**$1,544**	**$1,117**

	Student Service	Athletic Space	Shared Classroom	SAGES Allocation	Waste Removal (Fixed)	Total Plant Allocation
CAS	$550	$1,141	$284	$26	$46	$9,855
CSE	231	450	103	3	46	9,009
WSOM	119	245	48	5	0	2,945
MSASS	18	34	1	0	0	635
LAW	27	56	1	0	0	1,571
DENT	15	35	0	1	0	2,358
NURS	64	137	24	3	0	1,629
CSOM	109	295	11	1	373	25,358
Mandel	3	6	0	0	0	331
UGEN	28	64	17	44	0	153
TOTAL	**$1,164**	**$2,463**	**$489**	**$83**	**$465**	**$53,844**
				Unallocated Plant (100% to UGEN) *		(95)
				Total Plant		**$53,749**

* Includes 100% of UGEN cost improvement plan.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

PLANT SERVICES (cont.)

School/Area	Building/ Share	Square Feet	Utilities Rate	Utilities ($)	Space Charge	Total Direct Plant
ARTS & SCIENCES	Agnar Pytte Science Cntr.	198,067	6.064	1,201,118	1,430,698	2,631,816
	Allen Memorial	10,958	1.376	15,080	79,153	94,233
	Amasa Stone Chapel	3,945	1.057	4,169	28,496	32,665
	Art Studio	14,323	1.476	21,146	103,459	124,605
	Bellflower	774	1.403	1,086	5,591	6,677
	Clark Hall	10,634	1.883	20,019	76,813	96,832
	Crawford Hall	16,862	5.457	92,013	121,799	213,812
	Denison Music	8,805	2.000	17,610	63,601	81,211
	Eldred Theatre	18,082	2.750	49,721	130,612	180,333
	Guilford House	26,527	1.731	45,923	191,613	237,536
	Harkness Chapel	16,901	2.238	37,828	122,081	159,909
	Haydn Hall	14,076	2.036	28,656	101,675	130,331
	Kitt Peak	2,225	1.884	4,191	16,072	20,263
	Mather Gym	13,474	1.446	19,485	97,327	116,812
	Mather House	22,480	1.589	35,713	162,380	198,093
	Mather Memorial	57,000	1.617	92,178	411,728	503,906
	Rockefeller Building	62,584	3.450	215,886	452,063	667,949
	Sears Library	12,512	3.083	38,573	90,378	128,951
	Smith Building	37,400	4.997	186,874	270,152	457,026
	Stone	2,477	3.092	7,659	17,892	25,551
	Strosacker Building	7,820	2.551	19,946	56,486	76,432
	Tomlinson	5,970	3.244	19,364	43,123	62,487
	University West	443	3.429	1,519	3,200	4,719
	Wade Commons	3,599	2.000	7,198	25,997	33,195
	Yost Hall	23,205	4.287	99,479	167,617	267,096
	TOTAL	**591,143**		**2,282,434**	**4,270,006**	**6,552,440**
ENGINEERING	Bingham Building	94,921	6.296	597,615	685,643	1,283,258
	CCSB/PPO	0	-	0	0	0
	Glennan Building	116,325	4.378	509,235	840,251	1,349,486
	Kent Smith Eng. Bldg.	88,775	5.749	510,376	641,249	1,151,625
	Nord Hall	31,227	2.301	71,839	225,562	297,401
	Olin Building	59,611	3.710	221,168	430,588	651,756
	Sears Library	8,070	3.083	24,879	58,292	83,171
	Smith Building	51,024	4.997	254,948	368,562	623,510
	Tomlinson	1,012	3.244	3,283	7,310	10,593
	White Building	75,290	4.541	341,925	543,843	885,768
	Wickenden	72,635	5.139	373,304	524,665	897,969
	TOTAL	**598,890**		**2,908,572**	**4,325,965**	**7,234,537**
MANAGEMENT	Dively Exec. Educ'n Ctr.	38,063	2.100	79,917	274,941	354,858
	Peter B. Lewis Bldg.	148,809	3.552	528,527	1,074,893	1,603,420
	TOTAL	**186,872**		**608,444**	**1,349,833**	**1,958,277**
MSASS	Bellflower Hall	5,406	1.403	7,583	39,049	46,632
	Mandel Building	39,567	2.080	82,298	285,804	368,102
	TOTAL	**44,973**		**89,881**	**324,854**	**414,735**
LAW	Bellflower	845	1.402	1,185	6,104	7,289
	Gund Hall	121,168	2.923	354,153	875,233	1,229,386
	TOTAL	**122,013**		**355,338**	**881,337**	**1,236,675**
DENTAL MEDICINE	Dental School	140,976	5.683	801,210	1,018,313	1,819,523
	Frederick C. Robbins Bldg.	3,006	8.725	26,226	21,713	47,939
	Nursing School	10,970	5.534	60,707	79,240	139,947
	TOTAL	**154,952**		**888,143**	**1,119,265**	**2,007,408**
NURSING	Nursing School	**81,998**	5.534	**453,766**	**592,296**	**1,046,062**

PLANT SERVICES (cont.)

School/Area	Building/ Share	Square Feet	Utilities Rate	Utilities ($)	Space Charge	Total Direct Plant
MEDICINE	Celeste Biomed Building	246,459	7.027	1,731,956	1,780,248	3,512,204
	CCSB/PPO	10,729	7.768	83,344	77,499	160,843
	Dental School	1,524	5.684	8,662	11,008	19,670
	Frederick C. Robbins Bldg.	329,135	12.207	4,017,839	2,377,442	6,395,281
	Pathology Institute	62,348	5.419	337,851	450,359	788,210
	Service Building	9,739	2.412	23,488	70,348	93,836
	University West	21,305	3.429	73,061	153,892	226,953
	Wolstein Research Bldg.	312,415	11.228	3,507,904	2,256,669	5,764,573
	Wood Building Addition	49,744	8.402	417,938	359,316	777,254
	Wood Building	213,760	8.402	1,795,965	1,544,054	3,340,019
	TOTAL	**1,257,158**		**11,998,008**	**9,080,835**	**21,078,843**
MANDEL CENTER	Mandel Center	**22,641**	5.217	**118,127**	**163,543**	**281,670**
	SUBTOTAL SCHOOLS	**3,060,640**		**19,702,713**	**22,107,934**	**41,810,647**
LIBRARY	Cedar Avenue Srvc. Bldg.	11,123	0.898	9,988	80,345	90,333
	Haydn Hall	6,102	2.036	12,423	44,077	56,500
	Kelvin Smith Library	137,768	2.910	400,869	995,140	1,396,009
	TOTAL	**154,993**		**423,280**	**1,119,562**	**1,542,842**
HEALTH SCIENCE LIBRARY	Allen Memorial	26,241	1.376	36,112	189,547	225,659
	Frederick C. Robbins Bldg.	55,944	8.724	488,080	404,101	892,181
	TOTAL	**82,185**		**524,192**	**593,647**	**1,117,839**
STUDENT SERVICES	Adelbert Gym	28,550	2.944	84,065	206,225	290,290
	Adelbert Hall	3,165	2.638	8,350	22,862	31,212
	Crawford Hall - SAGES	6,682	5.457	36,462	48,266	84,728
	Emerson Phys Ed Ctr	92,952	3.624	336,843	671,421	1,008,264
	Mather Memorial	5,397	1.617	8,728	38,984	47,712
	Nord Hall	1,349	2.300	3,103	9,744	12,847
	Sears Library	22,476	3.083	69,291	162,351	231,642
	Thwing Center	51,216	1.694	86,773	369,949	456,722
	Tomlinson	6,421	3.244	20,827	46,381	67,208
	Veale Center	105,902	3.736	395,665	764,962	1,160,627
	Wolstein Hall	15,616	1.475	23,039	112,799	135,838
	Yost Hall	15,711	4.287	67,352	113,485	180,837
	TOTAL	**355,437**		**1,140,498**	**2,567,430**	**3,707,928**
ADMINISTRATION	Adelbert Hall	47,635	2.638	125,676	344,082	469,758
	Allen Memorial	5,808	1.376	7,993	41,953	49,946
	Alumni House	11,365	2.033	23,102	82,093	105,195
	Amasa Stone Chapel	14,275	1.057	15,084	103,113	118,197
	Bellflower House	3,450	1.403	4,839	24,920	29,759
	Cedar Avenue Srvc. Bldg.	34,849	0.898	31,293	251,725	283,018
	Celeste Biomedical Bldg	468	7.028	3,289	3,381	6,670
	Computing Center	5,693	2.201	12,530	41,122	53,652
	Crawford Hall	41,143	5.457	224,510	297,188	521,698
	Dental School	479	5.683	2,722	3,460	6,182
	Nord Hall	16,500	2.301	37,959	119,185	157,144
	Guilford House	2,450	1.731	4,241	17,697	21,938
	Harkness	1,306	2.238	2,923	9,434	12,357
	Health Service - Security	3,433	4.014	13,780	24,798	38,578
	Kelvin Smith Library	5,680	3.277	18,611	41,028	59,639
	Kent Smith Eng. Bldg.	3,740	5.749	21,502	27,015	48,517
	Mather Memorial	438	1.616	708	3,164	3,872
	Misc. Utilities	-	-	161,074	-	161,074
	Peter B. Lewis	1,091	3.552	3,875	7,881	11,756
	Sears Library	20,003	3.083	61,667	144,488	206,155
	Security House	3,615	-	-	26,112	26,112
	Service Building	12,733	2.412	30,708	91,974	122,682
	Smith Building	112	5.000	560	809	1,369
	Stone	5,829	3.092	18,025	42,105	60,130
	Thwing Center	2,147	1.694	3,638	15,508	19,146
	Tomlinson Hall	8,940	3.244	28,998	64,576	93,574
	University West	48,432	3.429	166,087	349,839	515,926
	Wolstein	5,614	11.228	63,036	40,552	103,588
	Yost Hall	5,773	4.287	24,749	41,700	66,449
	TOTAL	**313,001**		**1,113,179**	**2,260,901**	**3,374,080**

PLANT SERVICES (cont.)

School/Area	Building/ Share	Square Feet	Utilities Rate	Utilities ($)	Space Charge	Total Direct Plant
VACANT	Cedar Avenue Service Bldg.	82,096	0.898	73,720	593,004	666,724
	CCSB	7,785	7.768	60,475	56,233	116,708
	Guilford House	274	1.730	474	1,979	2,453
	Morley Building	25,483	0.526	13,396	184,071	197,467
	Service Building	19,468	2.412	46,951	140,623	187,574
	Thwing Bookstore	18,531	1.694	31,396	133,855	165,251
	TOTAL	**153,637**		**226,412**	**1,109,767**	**1,336,179**
CLASSROOMS	Clark Hall	7,977	1.883	15,017	57,620	72,637
	Mandel Center	2,762	5.217	14,410	19,951	34,361
	Nord Hall	11,059	2.301	25,442	79,883	105,325
	Sears Library	15,144	3.083	46,687	109,390	156,077
	Strosacker Building	12,238	2.551	31,215	88,399	119,614
	TOTAL	**49,180**		**132,771**	**355,242**	**488,013**
BILL OUTS ***	Allen Memorial Library	3,235	1.376	4,452	23,367	27,819
	Celeste Biomed Bldg.	18,606	7.027	130,750	47,678	178,428
	Dental School	480	5.683	2,728	3,467	6,195
	Health Service	8,996	4.014	36,109	64,981	101,090
	Kelvin Smith Library	842	3.277	2,759	6,082	8,841
	Nord Hall	865	2.301	1,990	2,217	4,207
	Sears Library	4,005	3.083	12,347	28,929	41,276
	Sears Library	1,064	3.083	3,280	7,686	10,966
	Sears Library	1,744	3.083	5,377	4,469	9,846
	Stone	10,762	3.092	33,278	77,737	111,015
	Thwing - Jolly Scholar	9,061	1.694	15,352	23,219	38,571
	Thwing Center - Printing	3,249	1.694	5,505	23,469	28,974
	Tomlinson Hall	16,202	3.244	52,552	41,518	94,070
	University West	292	3.428	1,001	748	1,749
	Wolstein	1,971	11.228	22,131	5,051	27,182
	Yost Hall	4,603	4.287	19,733	33,249	52,982
	TOTAL	**85,977**		**349,344**	**393,866**	**743,210**
LEASED SPACE ***	University West	48,994	3.429	168,015	353,899	521,914
	TOTAL	**48,994**		**168,015**	**353,899**	**521,914**
	GRAND TOTAL	**4,304,044**		**23,780,404**	**30,862,247**	**54,642,651**

* Utility expense is assigned based upon estimated annual costs for electricity, steam/gas, and water/sewer. The estimated annual costs are assigned based on square footage.

** The cost for Plant Services other than utilities is $7.2233 per gross square foot. These costs are assigned based upon square footage. (Note: Totals may be slightly different due to rounding.)

*** Not included in Plant Services allocation.

INFORMATION SERVICES:

	Core Technology Costs			Instructional Costs		
	Square Ft. *	Square Ft. %	Costs Assigned	Student Count **	Student Count %	Costs Assigned
CAS	770,003	19.8%	$811	2,861	31.8%	$1,629
CSE	711,238	18.3%	750	1,444	16.1%	822
WSOM	253,606	6.5%	267	1,035	11.5%	589
MSASS	62,963	1.6%	66	333	3.7%	189
LAW	148,859	3.8%	157	681	7.6%	388
DENT	186,127	4.8%	196	344	3.8%	196
NURS	122,730	3.2%	129	556	6.2%	316
CSOM	1,598,290	41.1%	1,684	1,544	17.2%	879
Mandel	26,595	0.7%	28	49	0.5%	28
UGEN	5,228	0.1%	6	139	1.5%	79
TOTAL	**3,885,640**	**100.0%**	**$4,094**	**8,984**	**100.0%**	**$5,115**

	Administrative Costs			Infrastructure Costs		
	Univ. Service Distribution	Univ. Service Distribution %	Costs Assigned	Faculty/Staff/ Student Count ***	Faculty/Staff/ Student Count %	Costs Assigned
CAS	4,293	12.1%	$702	3,543	24.8%	$2,803
CSE	4,047	11.4%	662	1,903	13.3%	1,505
WSOM	2,135	6.0%	349	1,266	8.9%	1,003
MSASS	887	2.5%	145	471	3.3%	373
LAW	1,539	4.3%	252	888	6.2%	702
DENT	1,460	4.1%	239	561	3.9%	443
NURS	1,333	3.8%	218	770	5.4%	610
CSOM	19,660	55.3%	3,214	4,649	32.6%	3,678
Mandel	166	0.5%	27	69	0.5%	55
UGEN	0	0.0%	0	147	1.0%	116
TOTAL	**35,521**	**100.0%**	**$5,808**	**14,268**	**100.0%**	**$11,288**

	Total Information Services Costs Assigned
CAS	$5,945
CSE	3,739
WSOM	2,208
MSASS	773
LAW	1,499
DENT	1,074
NURS	1,273
CSOM	9,455
Mandel	138
UGEN	201
TOTAL	**$26,305**
UGEN Cost Improvement Plan (100% to UGEN)	(1,156)
Total ITS	**$25,149**

* The square footage percentage includes the Management Center's direct space plus a portion of the Administrative, Student Service, and Library space, based on the Center's share of that cost pool.

** The student count is the two year average of Undergraduate and Professional FTE's and the Graduate head count.

*** The Faculty/Staff/Student Count used the same data as the Library allocation plus a redistribution of UGEN staff using the University Service distribution.

TECHNICAL SUPPLEMENT TO EXPENSE ALLOCATION PRACTICES

UNIVERSITY SERVICES:

University Services expenses are allocated based on the percentage of direct expenses averaged over a two year period *.

Areas Supported by University Service Allocation:

Office of the President and Provost
Center for Women
Planning & Institutional Research
Faculty Senate
Post Doc Assocation
Inamori Center
Research Administration
International Affairs

Chief Financial Officer
Controller
Budget and Financial Planning
Chief Investment Officer & Treasurer
Audit Services
General Administration (bank charges, vacation accrual, audit fees)
Insurance and Risk Management

Vice President for Administration
Campus Services - ID Center, parking, busing
Materials Support
Human Resources
Commercial Development

Development and University Relations
Development & Gift Planning
Alumni Relations
Annual Giving
Corporate & Foundation Relations
Government & Community Relations
Marketing & Communications
Commencement & Convocation

Vice President for Technology Transfer and Economic Development
Technology Transfer
Economic Development

Office of the General Counsel

Office of Inclusion, Diversity and Equal Opportunity

Miscellaneous
President & Provost Investment Fund
Interest & Amortization
Campus Postal Substation
Thesis Binding

	Direct Expense ($000 Omitted)				
	2009	2010	Average 2009-2010	%	University Services Costs Assigned
CAS	$ 62,483	$ 63,909	$ 63,196	12.1%	$ 4,233
CSE	61,546	57,612	59,579	11.4%	3,990
WSOM	30,732	32,109	31,420	6.0%	2,105
MSASS	12,795	13,313	13,054	2.5%	875
LAW	22,652	22,654	22,653	4.3%	1,517
DENT	20,448	22,544	21,496	4.1%	1,439
NURS	19,318	19,933	19,626	3.8%	1,314
CSOM	283,368	295,454	289,411	55.3%	19,383
Mandel	2,485	2,409	2,447	0.5%	164
TOTAL	**$ 515,828**	**$ 529,937**	**$ 522,883**	**100.0%**	**$ 35,020**
	Unallocated University Services (100% to UGEN) **				8,774
	Total University Services				**$ 43,794**

* CCLCM expenses are excluded from the CSOM direct expense totals ($89,962,000 and $88,529,628 in FY09 and FY10, respectively).

** Includes 100% of UGEN cost improvement plan.

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