



2013 OPERATING BUDGET



Visit case.edu/provost/budget/ for further information

Front cover, CWRU skyline, L to R:

Tomlinson Hall, Crawford Hall, Adelbert Hall,

Adelbert Gym, wind turbine, Kent Hale Smith Building, Richard

F. Celeste Biomedical Research Building

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KEY FACTS AND ASSUMPTIONS

<i>In thousands of dollars</i>	2012 Budget	2013 Budget	% Variance to 2012 Budget
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UNDERGRADUATE ENROLLMENT (Fall semester, full-time)

Continuing Students	2,952	2,907	-1.5%
Entering Class	875	1,350	54.3%
TOTAL UNDERGRADUATES	3,827	4,257	11.2%

UNDERGRADUATE TUITION

Tuition Rate	\$ 38,760	\$ 40,120	3.5%
Funded Discount Rate (all classes)	6.0%	5.2%	
Unfunded Discount Rate (all classes)	42.5%	45.4%	
TOTAL DISCOUNT RATE	48.5%	50.6%	

ENDOWMENT

Payout Rate	5.0%	5.1%	2.4%
Endowment Pool Spending	\$ 71,447	\$ 70,092	-1.9%
Outside Trusts Spending	12,919	13,310	3.0%
TOTAL ENDOWMENT REVENUE	\$ 84,366	\$ 83,402	-1.1%

RESEARCH & TRAINING (R&T)

R&T Revenue	\$ 317,180	\$ 321,561	1.4%
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RESTRICTED GIFTS

Restricted Gift Revenue	\$ 42,140	\$ 38,158	-9.4%
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OVERHEAD RECOVERY

Federal Indirect Cost Rate	57.0%	57.0%	-
Overhead Recovery Revenue	\$ 75,053	\$ 75,298	0.3%
TOTAL RESEARCH-RELATED REVENUE	\$ 434,373	\$ 435,017	0.1%

FRINGE BENEFITS

Fringe Benefit Rate	30.5%	30.0%	
Federal Allowable Fringe Benefit Rate	29.5%	27.3%	

STATEMENT OF OPERATIONS FOR FISCAL YEAR 2013

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011 Actual	2012 Budget	2013 Budget	\$ Favorable/ (Unfavorable) to 2012 Budget	% Variance to 2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 144,249	\$ 143,431	\$ 165,175	\$ 21,744	15.2%
Summer	9,349	9,043	9,330	287	3.2%
Professional	117,956	121,099	126,419	5,320	4.4%
Graduate	32,941	35,072	40,705	5,633	16.1%
Fees	2,442	2,438	2,497	59	2.4%
TOTAL TUITION	306,937	311,083	344,126	33,043	10.6%
ENDOWMENT					
Restricted Endowment	43,790	47,947	46,941	(1,006)	-2.1%
Unrestricted Endowment	36,794	36,419	36,461	42	0.1%
TOTAL ENDOWMENT	80,584	84,366	83,402	(964)	-1.1%
OTHER REVENUE					
Research & Training	336,493	317,180	321,561	4,381	1.4%
Restricted Gifts	46,764	42,140	38,158	(3,982)	-9.4%
Overhead Recovery	79,737	75,053	75,298	245	0.3%
Unrestricted Gifts	3,711	3,835	7,870	4,035	105.2%
State Support	3,262	2,907	2,743	(164)	-5.6%
Organized Activities	11,240	11,868	12,065	197	1.7%
Other Income	41,119	38,155	44,774	6,619	17.3%
Auxiliaries	49,169	51,252	56,022	4,770	9.3%
TOTAL OTHER REVENUE	571,495	542,390	558,491	16,101	3.0%
TOTAL REVENUE	\$ 959,016	\$ 937,839	\$ 986,019	\$ 48,180	5.1%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 136,994	\$ 140,537	\$ 144,902	\$ (4,365)	-3.1%
Other Salaries	95,750	99,599	98,313	1,286	1.3%
TOTAL SALARIES	232,744	240,136	243,215	(3,079)	-1.3%
Fringe	63,578	70,453	68,912	1,541	2.2%
Student Salaries	28,273	26,152	28,856	(2,704)	-10.3%
Student Aid	131,604	129,581	145,406	(15,825)	-12.2%
Non-salary	294,226	266,233	279,200	(12,967)	-4.9%
TOTAL DIRECT EXPENSE	750,425	732,555	765,589	(33,034)	-4.5%
Total Restricted	57%	56%	53%		
Total Unrestricted	43%	44%	47%		
INDIRECT EXPENSE					
Library	15,528	15,541	15,724	(183)	-1.2%
Student Services	19,351	19,037	19,587	(550)	-2.9%
Plant	52,828	53,749	54,792	(1,043)	-1.9%
Information Services	23,536	25,149	25,260	(111)	-0.4%
University Services	49,508	43,794	50,839	(7,045)	-16.1%
Auxiliaries	47,278	51,867	56,049	(4,182)	-8.1%
TOTAL INDIRECT EXPENSE	208,029	209,137	222,251	(13,114)	-6.3%
TOTAL EXPENSE	\$ 958,454	\$ 941,692	\$ 987,840	\$ (46,148)	-4.9%
OPERATING MARGIN	\$ 562	\$ (3,853)	\$ (1,821)	\$ 2,032	52.7%
Undergraduate Tuition Subvention	-	-	-	-	
Retained Surplus Use	3,937	5,853	7,021	1,168	
SURPLUS/(DEFICIT)	\$ 4,499	\$ 2,000	\$ 5,200	\$ 3,200	

TOTAL REVENUE

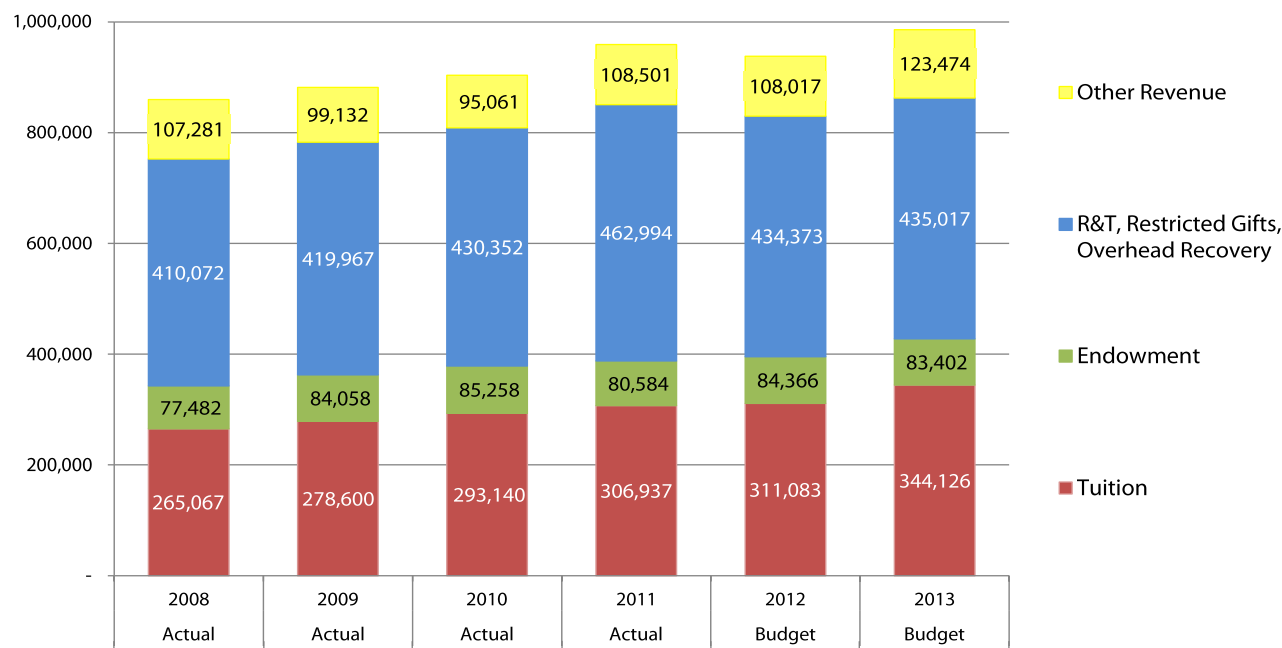
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TOTAL OTHER REVENUE	571,495	542,390	558,491	16,101	3.0%
TOTAL REVENUE	\$ 959,016	\$ 937,839	\$ 986,019	\$ 48,180	5.1%

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REVENUE COMPARISON BY YEAR

In thousands of dollars



NOTES TO REVENUE

TUITION

Undergraduate Tuition

Increased \$21.7 M or 15.2% as a result of an increase in enrollment of 475 new first-year students and a 3.5% tuition increase.

Summer Tuition

Increased \$0.3 M or 3.2%. CSE and CSOM higher than 2012 Budget.

Professional Tuition

Increased \$5.3 M due to a 4% average rate increase and higher enrollment in WSOM, DENT and CSOM. Partially offset by lower enrollment in MSASS and NURS.

Graduate Tuition

Increased \$5.6 M due to a 4% average rate increase and higher enrollment in CAS, CSE, MSASS and DENT. Partially offset by lower enrollment at NURS.

ENDOWMENT

Restricted Endowment

Decreased (\$1.0 M) as a result of less usage of pooled funds.

OTHER REVENUE

Research & Training

Increased \$4.4 M or 1.4%, due primarily to higher Cleveland Clinic Lerner College of Medicine (CCLCM) activity in CSOM. Partially offset by reduced research activity in CAS and MSASS.

Restricted Gifts

Decreased (\$4.0 M) due to the timing of faculty recruitment in CSOM and reduced expenditures for Federal and State student aid in UGEN. Partially offset by CSE, MSASS and NURS.

Overhead Recovery

Increased \$0.2 M due to increased research activity in CSE, WSOM and DENT. Partially offset by CAS and MSASS.

Unrestricted Gifts

Increased \$4.0 M as a result of an anticipated \$4.0 M gift in CSOM.

Organized Activities

Increased \$0.2 M due to Executive Education programs in WSOM. Partially offset by an anticipated decrease in DMD Clinic revenue in DENT.

Other Income

Increased \$6.6 M due to a change in the treatment of Student Health revenue in UGEN and a strategic fund salary supplement in CSE. WSOM, LAW and CSOM are also higher compared to 2012 Budget.

Auxiliaries

Increased \$4.8 M due to rate and volume increases for Housing, Parking, and Food Service, as well as anticipated income from Uptown.

TOTAL EXPENSE

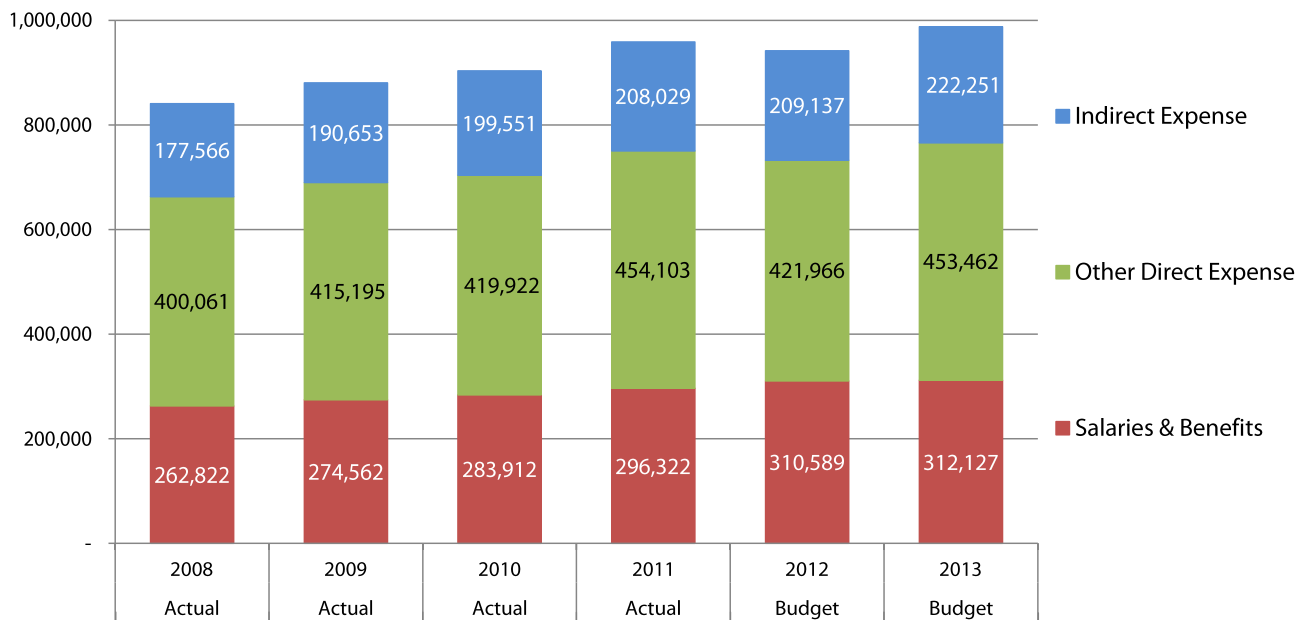
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EXPENSE COMPARISON BY YEAR

In thousands of dollars



NOTES TO EXPENSE

DIRECT EXPENSE

Faculty Salaries

Increased \$4.4 M or 3.1% due primarily to merit and promotional increases. The majority of the increases are in CSE, WSOM, DENT, NURS and CSOM.

Other Salaries

Decreased (\$1.3 M) with lower salaries due to vacancies in CAS, NURS, CSOM and UGEN. Partially offsetting the overall decrease are higher staff salaries in CSE and WSOM.

Fringe Benefits

Decreased (\$1.5 M) or 2.2%. The non-federal fringe rate is decreasing from 30.5 % to 30.0%. The allowable federal fringe rate is decreasing from 29.5% to 27.3%.

Student Salaries

Increased \$2.7 M or 10.3% in CAS, CSE, MSASS and CSOM for research-related expense.

Student Aid

Increased \$15.8 M or 12.2% as a result of an increase in the first-year tuition discount rate and 475 more first-year students compared to 2012.

Non-salary

Increased \$13.0 M or 4.9% due to CSOM \$9.8 M, WSOM \$1.0 M, DENT \$0.9 M and NURS \$0.9 M. The large variance in CSOM is the result of an increase in CCLCM research activity matched by revenue. Partially offsetting higher overall expense is a (\$0.6 M) reduction in UGEN.

INDIRECT EXPENSE

Library

Increased slightly by \$0.2 M or 1.2%.

Student Services

Increased \$0.6 M due to Enrollment Management expense additions.

Plant

Increased \$1.0 M or 1.9% due primarily to higher utility expense. Also contributing to the increase are new programs in Plant Security and Facility Operations.

Information Services

Minimal change from 2012 due to favorable contract negotiation.

University Services

Increased \$7.0 M or 16.1% due primarily to a change in the treatment of Student Health expense.

Auxiliaries

Increased \$4.2 M due to the new Uptown master lease, University Bookstore lease, and additional expense for Rental Properties and Student Housing.

SUMMARY OF OPERATIONS BY MANAGEMENT CENTER

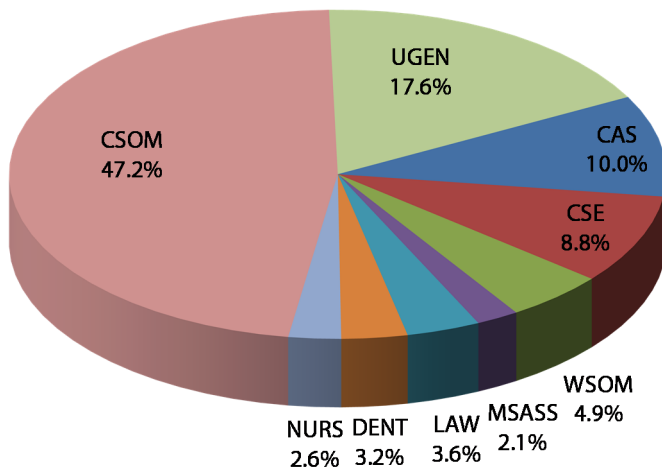
2013 BUDGET

<i>In thousands of dollars</i>	Total Revenue	Total Expense	Operating Margin	Undergraduate Tuition Subvention	Use of Retained Surplus	Surplus/ (Deficit)
CAS	\$ 98,132	\$ 104,021	\$ (5,889)	\$ 2,378	\$ 3,511	\$ -
CSE	86,606	89,774	(3,168)	875	-	(2,293)
WSOM	48,454	48,481	(27)	407	-	380
MSASS	20,703	21,304	(601)	4	597	-
LAW	35,688	36,349	(661)	1	660	-
DENT	31,949	31,530	419	3	-	422
NURS	25,412	25,035	377	209	-	586
CSOM	465,047	466,415	(1,368)	97	2,253	982
UGEN	174,028	164,931	9,097	(3,974)	-	5,123
OPERATING BUDGET	\$ 986,019	\$ 987,840	\$ (1,821)	\$ -	\$ 7,021	\$ 5,200

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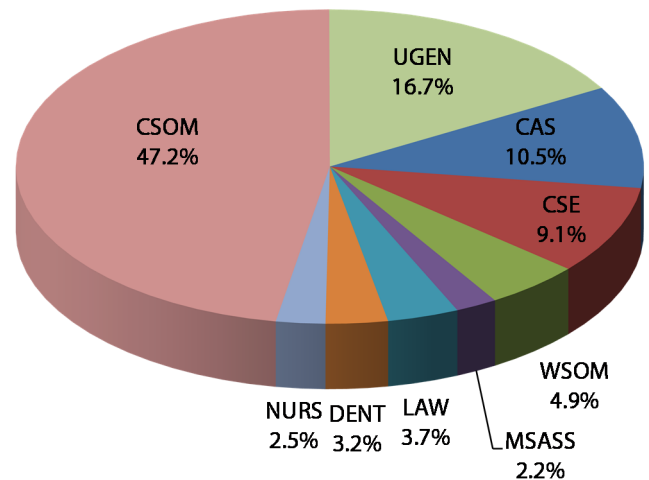
REVENUE by Management Center

2013 Budget - \$986,019



EXPENSE by Management Center

2013 Budget - \$987,840



STATEMENT OF OPERATIONS BY MANAGEMENT CENTER

2013 BUDGET

	CAS	CSE	WSOM	MSASS	LAW	DENT	NURS	CSOM	UGEN	Total University
<i>In thousands of dollars</i>										
REVENUE										
TUITION										
Undergraduate	\$ 50,219	\$ 19,688	\$ 8,443	\$ 105	\$ -	\$ 64	\$ 4,885	\$ 2,270	\$ 79,501	\$ 165,175
Summer	2,343	1,329	1,587	958	242	354	1,237	1,280	-	9,330
Professional	-	988	23,765	9,320	28,123	16,265	9,455	38,503	-	126,419
Graduate	10,681	8,353	1,315	575	-	1,404	606	17,771	-	40,705
Fees	339	321	200	-	-	664	206	300	467	2,497
TOTAL TUITION	63,582	30,679	35,310	10,958	28,365	18,751	16,389	60,124	79,968	344,126
ENDOWMENT										
Restricted Endowment	6,940	4,891	3,386	2,177	4,620	612	2,702	11,950	9,663	46,941
Unrestricted Endowment	8,252	4,325	1,761	568	524	74	1,158	10,979	8,820	36,461
TOTAL ENDOWMENT	15,192	9,216	5,147	2,745	5,144	686	3,860	22,929	18,483	83,402
OTHER REVENUE										
Research & Training	12,657	32,656	599	3,766	195	2,523	3,167	265,798	200	321,561
Restricted Gifts	2,060	2,344	2,309	1,980	150	1,045	454	19,250	8,566	38,158
Overhead Recovery	4,017	9,150	410	947	50	1,045	1,240	58,408	31	75,298
Unrestricted Gifts	500	450	400	100	1,100	350	270	4,700	-	7,870
State Support	-	-	-	-	-	-	-	2,743	-	2,743
Organized Activities	-	-	3,830	192	-	7,129	-	914	-	12,065
Other Income	124	2,111	449	15	684	420	32	30,181	10,758	44,774
Auxiliaries	-	-	-	-	-	-	-	-	56,022	56,022
TOTAL OTHER REVENUE	19,358	46,711	7,997	7,000	2,179	12,512	5,163	381,994	75,577	558,491
TOTAL REVENUE	\$ 98,132	\$ 86,606	\$ 48,454	\$ 20,703	\$ 35,688	\$ 31,949	\$ 25,412	\$ 465,047	\$ 174,028	\$ 986,019
EXPENSE										
DIRECT EXPENSE										
Faculty Salaries	\$ 24,108	\$ 16,950	\$ 13,082	\$ 4,326	\$ 8,425	\$ 9,070	\$ 6,555	\$ 62,294	\$ 92	\$ 144,902
Other Salaries	8,833	10,420	5,512	4,258	3,291	4,788	3,520	56,899	792	98,313
TOTAL SALARIES	32,941	27,370	18,594	8,584	11,716	13,858	10,075	119,193	884	243,215
Fringe	9,640	7,947	5,511	2,508	3,513	4,099	2,990	32,439	265	68,912
Student Salaries	6,701	9,819	1,717	1,092	246	220	452	6,822	1,787	28,856
Student Aid	9,302	4,641	4,709	4,245	8,484	480	1,952	23,071	88,522	145,406
Non-salary	12,358	17,490	7,280	1,565	3,696	7,063	3,484	224,528	1,736	279,200
TOTAL DIRECT EXPENSE	70,942	67,267	37,811	17,994	27,655	25,720	18,953	406,053	93,194	765,589
Total Restricted	31%	59%	17%	44%	18%	16%	33%	73%	20%	53%
Total Unrestricted	69%	41%	83%	56%	82%	84%	67%	27%	80%	47%
INDIRECT EXPENSE										
Library	3,498	1,823	1,382	598	3,495	411	738	2,677	1,102	15,724
Student Services	8,511	3,440	1,791	261	383	251	1,011	1,704	2,235	19,587
Plant	10,330	9,340	3,070	677	1,647	2,492	1,724	26,259	(747)	54,792
Information Services	6,296	3,869	2,228	826	1,544	1,134	1,301	9,313	(1,251)	25,260
University Services	4,444	4,035	2,199	948	1,625	1,522	1,308	20,409	14,349	50,839
Auxiliaries	-	-	-	-	-	-	-	-	56,049	56,049
TOTAL INDIRECT EXPENSE	33,079	22,507	10,670	3,310	8,694	5,810	6,082	60,362	71,737	222,251
TOTAL EXPENSE	\$ 104,021	\$ 89,774	\$ 48,481	\$ 21,304	\$ 36,349	\$ 31,530	\$ 25,035	\$ 466,415	\$ 164,931	\$ 987,840
OPERATING MARGIN	\$ (5,889)	\$ (3,168)	\$ (27)	\$ (601)	\$ (661)	\$ 419	\$ 377	\$ (1,368)	\$ 9,097	\$ (1,821)
Undergraduate Tuition Subvention	2,378	875	407	4	1	3	209	97	(3,974)	-
Retained Surplus Use	3,511	-	-	597	660	-	-	2,253	-	7,021
SURPLUS/(DEFICIT)	\$ -	\$ (2,293)	\$ 380	\$ -	\$ -	\$ 422	\$ 586	\$ 982	\$ 5,123	\$ 5,200

COLLEGE OF ARTS & SCIENCES

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 47,895	\$ 47,518	\$ 50,219	\$ 2,701	5.7%
Summer	2,253	2,253	2,343	90	4.0%
Professional	-	-	-	-	0.0%
Graduate	9,129	9,476	10,681	1,205	12.7%
Fees	321	317	339	22	6.9%
TOTAL TUITION	59,598	59,564	63,582	4,018	6.7%
ENDOWMENT					
Restricted Endowment	6,449	7,387	6,940	(447)	-6.1%
Unrestricted Endowment	8,242	8,028	8,252	224	2.8%
TOTAL ENDOWMENT	14,691	15,415	15,192	(223)	-1.4%
OTHER REVENUE					
Research & Training	13,607	13,730	12,657	(1,073)	-7.8%
Restricted Gifts	3,928	2,208	2,060	(148)	-6.7%
Overhead Recovery	4,565	4,308	4,017	(291)	-6.8%
Unrestricted Gifts	478	430	500	70	16.3%
State Support	-	-	-	-	0.0%
Organized Activities	133	131	-	(131)	-100.0%
Other Income	153	117	124	7	6.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	22,864	20,924	19,358	(1,566)	-7.5%
TOTAL REVENUE	\$ 97,153	\$ 95,903	\$ 98,132	\$ 2,229	2.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 23,224	\$ 23,602	\$ 24,108	\$ (506)	-2.1%
Other Salaries	9,326	9,149	8,833	316	3.5%
TOTAL SALARIES	32,550	32,751	32,941	(190)	-0.6%
Fringe	9,240	9,764	9,640	124	1.3%
Student Salaries	6,375	6,383	6,701	(318)	-5.0%
Student Aid	7,232	8,599	9,302	(703)	-8.2%
Non-salary	13,006	12,016	12,358	(342)	-2.8%
TOTAL DIRECT EXPENSE	68,403	69,513	70,942	(1,429)	-2.1%
Total Restricted	35%	34%	31%		
Total Unrestricted	65%	66%	69%		
INDIRECT EXPENSE					
Library	3,320	3,414	3,498	(84)	-2.5%
Student Services	7,620	8,117	8,511	(394)	-4.9%
Plant	9,380	9,855	10,330	(475)	-4.8%
Information Services	5,613	5,945	6,296	(351)	-5.9%
University Services	3,684	4,233	4,444	(211)	-5.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	29,617	31,564	33,079	(1,515)	-4.8%
TOTAL EXPENSE	\$ 98,020	\$ 101,077	\$ 104,021	\$ (2,944)	-2.9%
OPERATING MARGIN	\$ (867)	\$ (5,174)	\$ (5,889)	\$ (715)	-13.8%
Undergraduate Tuition Subvention	-	2,585	2,378	(207)	
Retained Surplus Use	867	2,589	3,511	922	
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	

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CASE SCHOOL OF ENGINEERING

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011 Actual	2012 Budget	2013 Budget	\$ Favorable/ (Unfavorable) to 2012 Budget	% Variance to 2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 16,784	\$ 17,135	\$ 19,688	\$ 2,553	14.9%
Summer	938	1,054	1,329	275	26.1%
Professional	746	903	988	85	9.4%
Graduate	7,429	7,595	8,353	758	10.0%
Fees	366	360	321	(39)	-10.8%
TOTAL TUITION	26,263	27,047	30,679	3,632	13.4%
ENDOWMENT					
Restricted Endowment	5,480	5,132	4,891	(241)	-4.7%
Unrestricted Endowment	4,359	4,219	4,325	106	2.5%
TOTAL ENDOWMENT	9,839	9,351	9,216	(135)	-1.4%
OTHER REVENUE					
Research & Training	32,263	31,906	32,656	750	2.4%
Restricted Gifts	2,116	2,051	2,344	293	14.3%
Overhead Recovery	8,862	8,900	9,150	250	2.8%
Unrestricted Gifts	436	500	450	(50)	-10.0%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	337	1,022	2,111	1,089	106.6%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	44,014	44,379	46,711	2,332	5.3%
TOTAL REVENUE	\$ 80,116	\$ 80,777	\$ 86,606	\$ 5,829	7.2%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 15,049	\$ 15,666	\$ 16,950	\$ (1,284)	-8.2%
Other Salaries	10,369	9,955	10,420	(465)	-4.7%
TOTAL SALARIES	25,418	25,621	27,370	(1,749)	-6.8%
Fringe	7,121	7,691	7,947	(256)	-3.3%
Student Salaries	9,609	9,243	9,819	(576)	-6.2%
Student Aid	3,230	3,290	4,641	(1,351)	-41.1%
Non-salary	17,153	17,255	17,490	(235)	-1.4%
TOTAL DIRECT EXPENSE	62,531	63,100	67,267	(4,167)	-6.6%
Total Restricted	64%	62%	59%		
Total Unrestricted	36%	38%	41%		
INDIRECT EXPENSE					
Library	1,752	1,816	1,823	(7)	-0.4%
Student Services	3,089	3,308	3,440	(132)	-4.0%
Plant	8,747	9,009	9,340	(331)	-3.7%
Information Services	3,719	3,739	3,869	(130)	-3.5%
University Services	3,760	3,990	4,035	(45)	-1.1%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	21,067	21,862	22,507	(645)	-3.0%
TOTAL EXPENSE	\$ 83,598	\$ 84,962	\$ 89,774	\$ (4,812)	-5.7%
OPERATING MARGIN	\$ (3,482)	\$ (4,185)	\$ (3,168)	\$ 1,017	24.3%
Undergraduate Tuition Subvention	-	951	875	(76)	
Retained Surplus Use	-	-	-	-	
SURPLUS/(DEFICIT)	\$ (3,482)	\$ (3,234)	\$ (2,293)	\$ 941	

WEATHERHEAD SCHOOL OF MANAGEMENT

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 8,385	\$ 7,936	\$ 8,443	\$ 507	6.4%
Summer	1,911	1,772	1,587	(185)	-10.4%
Professional	21,825	21,237	23,765	2,528	11.9%
Graduate	749	868	1,315	447	51.5%
Fees	94	200	200	-	0.0%
TOTAL TUITION	32,964	32,013	35,310	3,297	10.3%
ENDOWMENT					
Restricted Endowment	2,756	3,541	3,386	(155)	-4.4%
Unrestricted Endowment	1,783	1,671	1,761	90	5.4%
TOTAL ENDOWMENT	4,539	5,212	5,147	(65)	-1.2%
OTHER REVENUE					
Research & Training	921	82	599	517	630.5%
Restricted Gifts	1,403	2,271	2,309	38	1.7%
Overhead Recovery	148	40	410	370	925.0%
Unrestricted Gifts	406	400	400	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	3,047	3,381	3,830	449	13.3%
Other Income	77	62	449	387	624.2%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	6,002	6,236	7,997	1,761	28.2%
TOTAL REVENUE	\$ 43,505	\$ 43,461	\$ 48,454	\$ 4,993	11.5%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 12,415	\$ 11,266	\$ 13,082	(1,816)	-16.1%
Other Salaries	4,366	5,246	5,512	(266)	-5.1%
TOTAL SALARIES	16,781	16,512	18,594	(2,082)	-12.6%
Fringe	4,835	5,019	5,511	(492)	-9.8%
Student Salaries	1,287	1,649	1,717	(68)	-4.1%
Student Aid	4,301	3,921	4,709	(788)	-20.1%
Non-salary	6,167	6,330	7,280	(950)	-15.0%
TOTAL DIRECT EXPENSE	33,371	33,431	37,811	(4,380)	-13.1%
Total Restricted	15%	18%	17%		
Total Unrestricted	85%	82%	83%		
INDIRECT EXPENSE					
Library	1,417	1,383	1,382	1	0.1%
Student Services	1,702	1,754	1,791	(37)	-2.1%
Plant	2,856	2,945	3,070	(125)	-4.2%
Information Services	2,190	2,208	2,228	(20)	-0.9%
University Services	1,899	2,105	2,199	(94)	-4.5%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	10,064	10,395	10,670	(275)	-2.6%
TOTAL EXPENSE	\$ 43,435	\$ 43,826	\$ 48,481	\$ (4,655)	-10.6%
OPERATING MARGIN	\$ 70	\$ (365)	\$ (27)	\$ 338	92.6%
Undergraduate Tuition Subvention	-	442	407	(35)	
Retained Surplus Use	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 70	\$ 77	\$ 380	\$ 303	

MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 80	\$ 85	\$ 105	\$ 20	23.5%
Summer	1,297	1,060	958	(102)	-9.6%
Professional	8,121	9,443	9,320	(123)	-1.3%
Graduate	602	525	575	50	9.5%
Fees	1	-	-	-	0.0%
TOTAL TUITION	10,101	11,113	10,958	(155)	-1.4%
ENDOWMENT					
Restricted Endowment	1,123	1,706	2,177	471	27.6%
Unrestricted Endowment	577	555	568	13	2.3%
TOTAL ENDOWMENT	1,700	2,261	2,745	484	21.4%
OTHER REVENUE					
Research & Training	2,937	4,797	3,766	(1,031)	-21.5%
Restricted Gifts	2,083	1,408	1,980	572	40.6%
Overhead Recovery	908	1,165	947	(218)	-18.7%
Unrestricted Gifts	84	140	100	(40)	-28.6%
State Support	-	-	-	-	0.0%
Organized Activities	75	77	192	116	151.0%
Other Income	19	5	15	10	200.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	6,106	7,592	7,000	(592)	-7.8%
TOTAL REVENUE	\$ 17,907	\$ 20,966	\$ 20,703	\$ (263)	-1.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 3,619	\$ 4,101	\$ 4,326	(225)	-5.5%
Other Salaries	3,184	4,419	4,258	161	3.6%
TOTAL SALARIES	6,803	8,520	8,584	(64)	-0.8%
Fringe	1,952	2,567	2,508	59	2.3%
Student Salaries	909	704	1,092	(388)	-55.1%
Student Aid	3,920	4,566	4,245	321	7.0%
Non-salary	1,327	1,419	1,565	(146)	-10.3%
TOTAL DIRECT EXPENSE	14,911	17,776	17,994	(218)	-1.2%
Total Restricted	41%	45%	44%		
Total Unrestricted	59%	55%	56%		
INDIRECT EXPENSE					
Library	501	550	598	(48)	-8.7%
Student Services	246	261	261	-	0.0%
Plant	612	635	677	(42)	-6.6%
Information Services	786	773	826	(53)	-6.9%
University Services	790	875	948	(73)	-8.3%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	2,935	3,094	3,310	(216)	-7.0%
TOTAL EXPENSE	\$ 17,846	\$ 20,870	\$ 21,304	\$ (434)	-2.1%
OPERATING MARGIN	\$ 61	\$ 96	(601)	(697)	-726.0%
Undergraduate Tuition Subvention	-	4	4	-	
Retained Surplus Use	-	-	597	597	
SURPLUS/(DEFICIT)	\$ 61	\$ 100	\$ -	(100)	

CASE SCHOOL OF LAW

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 11	\$ 12	\$ -	(12)	-100.0%
Summer	258	260	242	(18)	-6.9%
Professional	26,388	26,810	28,123	1,313	4.9%
Graduate	-	-	-	-	0.0%
Fees	-	-	-	-	0.0%
TOTAL TUITION	26,657	27,082	28,365	1,283	4.7%
ENDOWMENT					
Restricted Endowment	4,173	3,526	4,620	1,094	31.0%
Unrestricted Endowment	535	516	524	8	1.6%
TOTAL ENDOWMENT	4,708	4,042	5,144	1,102	27.3%
OTHER REVENUE					
Research & Training	112	153	195	42	27.5%
Restricted Gifts	355	177	150	(27)	-15.3%
Overhead Recovery	-	-	50	50	0.0%
Unrestricted Gifts	1,057	1,050	1,100	50	4.8%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	410	318	684	366	115.1%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	1,934	1,698	2,179	481	28.3%
TOTAL REVENUE	\$ 33,299	\$ 32,822	\$ 35,688	\$ 2,866	8.7%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 8,072	\$ 8,743	\$ 8,425	\$ 318	3.6%
Other Salaries	3,011	3,159	3,291	(132)	-4.2%
TOTAL SALARIES	11,083	11,902	11,716	186	1.6%
Fringe	3,261	3,630	3,513	117	3.2%
Student Salaries	216	223	246	(23)	-10.3%
Student Aid	7,106	7,266	8,484	(1,218)	-16.8%
Non-salary	4,066	3,408	3,696	(288)	-8.5%
TOTAL DIRECT EXPENSE	25,732	26,429	27,655	(1,226)	-4.6%
Total Restricted	18%	15%	18%		
Total Unrestricted	82%	85%	82%		
INDIRECT EXPENSE					
Library	3,384	3,484	3,495	(11)	-0.3%
Student Services	374	402	383	19	4.7%
Plant	1,534	1,571	1,647	(76)	-4.8%
Information Services	1,527	1,499	1,544	(45)	-3.0%
University Services	1,371	1,517	1,625	(108)	-7.1%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	8,190	8,473	8,694	(221)	-2.6%
TOTAL EXPENSE	\$ 33,922	\$ 34,902	\$ 36,349	\$ (1,447)	-4.1%
OPERATING MARGIN	\$ (623)	\$ (2,080)	\$ (661)	\$ 1,419	68.2%
Undergraduate Tuition Subvention	-	1	1	-	
Retained Surplus Use	623	2,079	660	(1,419)	
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	

CASE SCHOOL OF DENTAL MEDICINE

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 54	\$ 53	\$ 64	\$ 11	20.8%
Summer	342	328	354	26	7.9%
Professional	14,983	15,171	16,265	1,094	7.2%
Graduate	1,188	1,097	1,404	307	28.0%
Fees	822	648	664	16	2.5%
TOTAL TUITION	17,389	17,297	18,751	1,454	8.4%
ENDOWMENT					
Restricted Endowment	472	451	612	161	35.7%
Unrestricted Endowment	71	69	74	5	7.2%
TOTAL ENDOWMENT	543	520	686	166	31.9%
OTHER REVENUE					
Research & Training	2,125	1,670	2,523	853	51.1%
Restricted Gifts	1,058	1,068	1,045	(23)	-2.2%
Overhead Recovery	985	815	1,045	230	28.2%
Unrestricted Gifts	292	345	350	5	1.4%
State Support	-	-	-	-	0.0%
Organized Activities	7,299	7,488	7,129	(359)	-4.8%
Other Income	601	284	420	136	47.9%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	12,360	11,670	12,512	842	7.2%
TOTAL REVENUE	\$ 30,292	\$ 29,487	\$ 31,949	\$ 2,462	8.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 7,932	\$ 8,408	\$ 9,070	\$ (662)	-7.9%
Other Salaries	4,075	4,666	4,788	(122)	-2.6%
TOTAL SALARIES	12,007	13,074	13,858	(784)	-6.0%
Fringe	3,446	3,893	4,099	(206)	-5.3%
Student Salaries	148	196	220	(24)	-12.2%
Student Aid	528	433	480	(47)	-10.9%
Non-salary	6,655	6,138	7,063	(925)	-15.1%
TOTAL DIRECT EXPENSE	22,784	23,734	25,720	(1,986)	-8.4%
Total Restricted	16%	13%	16%		
Total Unrestricted	84%	87%	84%		
INDIRECT EXPENSE					
Library	301	342	411	(69)	-20.2%
Student Services	210	227	251	(24)	-10.6%
Plant	2,216	2,358	2,492	(134)	-5.7%
Information Services	1,027	1,074	1,134	(60)	-5.6%
University Services	1,228	1,439	1,522	(83)	-5.8%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	4,982	5,440	5,810	(370)	-6.8%
TOTAL EXPENSE	\$ 27,766	\$ 29,174	\$ 31,530	\$ (2,356)	-8.1%
OPERATING MARGIN	\$ 2,526	\$ 313	\$ 419	\$ 106	33.9%
Undergraduate Tuition Subvention	-	3	3	-	
Retained Surplus Use	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 2,526	\$ 316	\$ 422	\$ 106	

FRANCES PAYNE BOLTON SCHOOL OF NURSING

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 3,941	\$ 4,062	\$ 4,885	\$ 823	20.3%
Summer	1,414	1,265	1,237	(28)	-2.2%
Professional	8,858	9,924	9,455	(469)	-4.7%
Graduate	645	738	606	(132)	-17.9%
Fees	27	15	206	191	1273.3%
TOTAL TUITION	14,885	16,004	16,389	385	2.4%
ENDOWMENT					
Restricted Endowment	1,783	2,993	2,702	(291)	-9.7%
Unrestricted Endowment	1,496	1,131	1,158	27	2.4%
TOTAL ENDOWMENT	3,279	4,124	3,860	(264)	-6.4%
OTHER REVENUE					
Research & Training	3,910	2,959	3,167	208	7.0%
Restricted Gifts	1,136	260	454	194	74.6%
Overhead Recovery	1,682	1,166	1,240	74	6.3%
Unrestricted Gifts	279	270	270	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	(5)	-	32	32	0.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	7,002	4,655	5,163	508	10.9%
TOTAL REVENUE	\$ 25,166	\$ 24,783	\$ 25,412	\$ 629	2.5%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 6,339	\$ 6,175	\$ 6,555	\$ (380)	-6.2%
Other Salaries	3,551	3,855	3,520	335	8.7%
TOTAL SALARIES	9,890	10,030	10,075	(45)	-0.4%
Fringe	2,826	2,966	2,990	(24)	-0.8%
Student Salaries	392	264	452	(188)	-71.2%
Student Aid	2,134	2,382	1,952	430	18.1%
Non-salary	3,774	2,568	3,484	(916)	-35.7%
TOTAL DIRECT EXPENSE	19,016	18,210	18,953	(743)	-4.1%
Total Restricted	36%	34%	33%		
Total Unrestricted	64%	66%	67%		
INDIRECT EXPENSE					
Library	598	624	738	(114)	-18.3%
Student Services	905	960	1,011	(51)	-5.3%
Plant	1,484	1,629	1,724	(95)	-5.8%
Information Services	1,223	1,273	1,301	(28)	-2.2%
University Services	1,147	1,314	1,308	6	0.5%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	5,357	5,800	6,082	(282)	-4.9%
TOTAL EXPENSE	\$ 24,373	\$ 24,010	\$ 25,035	\$ (1,025)	-4.3%
OPERATING MARGIN	\$ 793	\$ 773	\$ 377	\$ (396)	-51.2%
Undergraduate Tuition Subvention	-	227	209	(18)	
Retained Surplus Use	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 793	\$ 1,000	\$ 586	\$ (414)	

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CASE SCHOOL OF MEDICINE

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 1,798	\$ 1,887	\$ 2,270	\$ 383	20.3%
Summer	908	1,000	1,280	280	28.0%
Professional	35,428	36,759	38,503	1,744	4.7%
Graduate	13,289	14,773	17,771	2,998	20.3%
Fees	303	320	300	(20)	-6.3%
TOTAL TUITION	51,726	54,739	60,124	5,385	9.8%
ENDOWMENT					
Restricted Endowment	11,232	13,365	11,950	(1,415)	-10.6%
Unrestricted Endowment	10,236	10,724	10,979	255	2.4%
TOTAL ENDOWMENT	21,468	24,089	22,929	(1,160)	-4.8%
OTHER REVENUE					
Research & Training	279,721	261,275	265,798	4,523	1.7%
Restricted Gifts	17,974	21,186	19,250	(1,936)	-9.1%
Overhead Recovery	62,399	58,565	58,408	(157)	-0.3%
Unrestricted Gifts	643	700	4,700	4,000	571.4%
State Support	3,262	2,907	2,743	(164)	-5.6%
Organized Activities	686	791	914	123	15.5%
Other Income	26,398	29,089	30,181	1,092	3.8%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	391,083	374,513	381,994	7,481	2.0%
TOTAL REVENUE	\$ 464,277	\$ 453,341	\$ 465,047	\$ 11,706	2.6%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 59,367	\$ 61,792	\$ 62,294	\$ (502)	-0.8%
Other Salaries	56,372	57,781	56,899	882	1.5%
TOTAL SALARIES	115,739	119,573	119,193	380	0.3%
Fringe	30,185	34,268	32,439	1,829	5.3%
Student Salaries	6,793	5,648	6,822	(1,174)	-20.8%
Student Aid	22,661	21,212	23,071	(1,859)	-8.8%
Non-salary	236,971	214,762	224,528	(9,766)	-4.5%
TOTAL DIRECT EXPENSE	412,349	395,463	406,053	(10,590)	-2.6%
Total Restricted	75%	75%	73%		
Total Unrestricted	25%	25%	27%		
INDIRECT EXPENSE					
Library	2,755	2,767	2,677	90	3.3%
Student Services	1,527	1,682	1,704	(22)	-1.3%
Plant	23,549	25,358	26,259	(901)	-3.6%
Information Services	9,590	9,455	9,313	142	1.5%
University Services	16,954	19,383	20,409	(1,026)	-5.3%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	54,375	58,645	60,362	(1,717)	-2.9%
TOTAL EXPENSE	\$ 466,724	\$ 454,108	\$ 466,415	\$ (12,307)	-2.7%
OPERATING MARGIN	\$ (2,447)	\$ (767)	\$ (1,368)	\$ (601)	-78.4%
Undergraduate Tuition Subvention	-	105	97	(8)	
Retained Surplus Use	2,447	662	2,253	1,591	
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ 982	\$ 982	

UNIVERSITY GENERAL

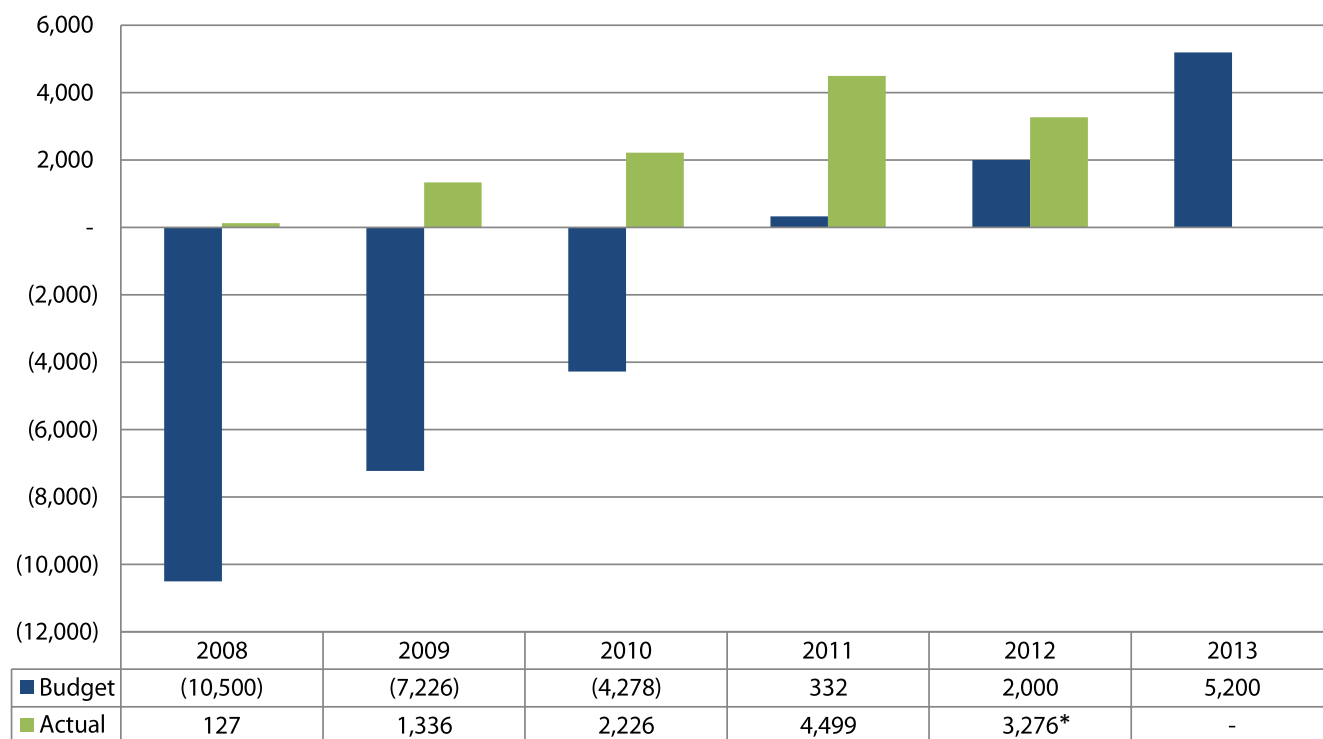
2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2011	2012	2013	\$ Favorable/ (Unfavorable) to	% Variance to
	Actual	Budget	Budget	2012 Budget	2012 Budget
REVENUE					
TUITION					
Undergraduate	\$ 65,301	\$ 64,743	\$ 79,501	\$ 14,758	22.8%
Summer	28	51	-	(51)	-100.0%
Professional	1,607	852	-	(852)	-100.0%
Graduate	(90)	-	-	-	0.0%
Fees	508	578	467	(111)	-19.2%
TOTAL TUITION	67,354	66,224	79,968	13,744	20.8%
ENDOWMENT					
Restricted Endowment	10,322	9,846	9,663	(183)	-1.9%
Unrestricted Endowment	9,495	9,506	8,820	(686)	-7.2%
TOTAL ENDOWMENT	19,817	19,352	18,483	(869)	-4.5%
OTHER REVENUE					
Research & Training	897	608	200	(408)	-67.1%
Restricted Gifts	16,711	11,511	8,566	(2,945)	-25.6%
Overhead Recovery	188	94	31	(63)	-67.0%
Unrestricted Gifts	36	-	-	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	13,129	7,258	10,758	3,500	48.2%
Auxiliaries	49,169	51,252	56,022	4,770	9.3%
TOTAL OTHER REVENUE	80,130	70,723	75,577	4,854	6.9%
TOTAL REVENUE	\$ 167,301	\$ 156,299	\$ 174,028	\$ 17,729	11.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 977	\$ 784	\$ 92	\$ 692	88.3%
Other Salaries	1,496	1,369	792	577	42.1%
TOTAL SALARIES	2,473	2,153	884	1,269	58.9%
Fringe	712	655	265	390	59.5%
Student Salaries	2,544	1,842	1,787	55	3.0%
Student Aid	80,492	77,912	88,522	(10,610)	-13.6%
Non-salary	5,107	2,337	1,736	601	25.7%
TOTAL DIRECT EXPENSE	91,328	84,899	93,194	(8,295)	-9.8%
Total Restricted	30%	25%	20%		
Total Unrestricted	70%	75%	80%		
INDIRECT EXPENSE					
Library	1,500	1,161	1,102	59	5.1%
Student Services	3,678	2,326	2,235	91	3.9%
Plant	2,450	389	(747)	1,136	292.0%
Information Services	(2,139)	(817)	(1,251)	434	53.1%
University Services	18,675	8,938	14,349	(5,411)	-60.5%
Auxiliaries	47,278	51,867	56,049	(4,182)	-8.1%
TOTAL INDIRECT EXPENSE	71,442	63,864	71,737	(7,873)	-12.3%
TOTAL EXPENSE	\$ 162,770	\$ 148,763	\$ 164,931	\$ (16,168)	-10.9%
OPERATING MARGIN	\$ 4,531	\$ 7,536	\$ 9,097	\$ 1,561	20.7%
Undergraduate Tuition Subvention	-	(4,318)	(3,974)	344	
Retained Surplus Use	-	523	-	(523)	
SURPLUS/(DEFICIT)	\$ 4,531	\$ 3,741	\$ 5,123	\$ 1,382	

SURPLUS/(DEFICIT) BY MANAGEMENT CENTER

<i>In thousands of dollars</i>	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
CAS	\$ 2,644	\$ 1,525	\$ 2,368	\$ -	\$ -	-
CSE	-	(1,101)	(953)	(3,482)	(3,234)	(2,293)
WSOM	-	163	155	70	77	380
MSASS	244	160	46	61	100	-
LAW	1,852	171	2,145	-	-	-
DENT	2,637	2,324	1,946	2,526	316	422
NURS	32	-	(1)	793	1,000	586
CSOM	(5,646)	(5,953)	(2,976)	-	-	982
UGEN	(1,636)	4,047	(505)	4,531	3,741	5,123
SURPLUS/(DEFICIT)	\$ 127	\$ 1,336	\$ 2,226	\$ 4,499	\$ 2,000	\$ 5,200

UNIVERSITY SURPLUS/(DEFICIT)



* Q3 Forecast

SIGNIFICANT REVENUE AND EXPENSE MOVEMENTS

2013 BUDGET vs. 2012 BUDGET

<i>In thousands of dollars</i>	2012 Budget	\$ Increase/ (Decrease) to 2012 Budget	2013 Budget	%
				Change
REVENUE				
TUITION				
Undergraduate - enrollment and rate increase	\$ 143,431	\$ 21,744	\$ 165,175	15%
Summer	9,043	287	9,330	3%
Professional - enrollment and rate increases in WSOM, DENT, and CSOM	121,099	5,320	126,419	4%
Graduate - rate and enrollment increase in CAS, CSE, MSASS, and CSOM	35,072	5,633	40,705	16%
Fees	2,438	59	2,497	2%
ENDOWMENT				
Restricted Endowment - decreased use of pooled funds	47,947	(1,006)	46,941	-2%
Unrestricted Endowment	36,419	42	36,461	0%
OTHER REVENUE				
Research and Training - increased CCLCM activity in CSOM	317,180	4,381	321,561	1%
Restricted Gifts - reduced federal and student aid in UGEN, timing of faculty recruitment in CSOM	42,140	(3,982)	38,158	-9%
Overhead Recovery	75,053	245	75,298	0%
Unrestricted Gifts - \$4.0 M anticipated gift in CSOM	3,835	4,035	7,870	105%
State Support	2,907	(164)	2,743	-6%
Organized Activities	11,868	197	12,065	0%
Other Income - change in treatment of Student Health revenue in UGEN	38,155	6,619	44,774	56%
Auxiliaries - enrollment and rate increases and Uptown lease revenue	51,252	4,770	56,022	9%
TOTAL REVENUE	\$ 937,839	\$ 48,180	\$ 986,019	5%
EXPENSE				
DIRECT EXPENSE				
Faculty Salaries - merit & promotional increases	\$ 140,537	4,365	\$ 144,902	3%
Other Salaries - reductions in CAS, CSOM and UGEN	99,599	(1,286)	98,313	-1%
Fringe Benefits - reduced employee health insurance expense	70,453	(1,541)	68,912	-2%
Student Salaries - increases in CSE and CSOM research	26,152	2,704	28,856	10%
Student Aid - increase due to undergraduate enrollment	129,581	15,825	145,406	12%
Non-salary - increases at all schools	266,233	12,967	279,200	5%
INDIRECT EXPENSE				
Library	15,541	183	15,724	1%
Student Services - Enrollment Management expense additions	19,037	550	19,587	3%
Plant Services - increased utilities, new program additions	53,749	1,043	54,792	2%
Information Services	25,149	111	25,260	0%
University Services - change in treatment of Student Health expense and increased Development expense	43,794	7,045	50,839	16%
Auxiliaries - enrollment increase and Uptown lease expense	51,867	4,182	56,049	8%
TOTAL EXPENSE	\$ 941,692	\$ 46,148	\$ 987,840	5%
OPERATING MARGIN	\$ (3,853)	\$ 2,032	\$ (1,821)	

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FALL STUDENT ENROLLMENT

Does not include Cleveland Institute of Music students

	2010 Actual	2011 Actual	2012 Actual	2013 Budget
UNDERGRADUATE				
FULL-TIME *	4,095	4,085	3,895	4,257
PART-TIME	133	142	121	121
<i>* Includes Cooperative Education students, not included in tuition calculations as these students are not charged tuition while in the program</i>				
PROFESSIONAL				
FULL-TIME				
CSE	38	24	30	33
WSOM	444	444	421	534
MSASS	224	231	262	209
LAW	682	675	659	637
DENT	293	292	283	291
NURS	176	204	237	188
CSOM	780	823	823	850
Mandel Center *	29	29	9	-
TOTAL FULL-TIME	2,666	2,722	2,724	2,742
PART-TIME				
CSE	11	-	-	8
WSOM	323	321	296	251
MSASS	95	104	75	96
LAW	9	4	5	5
NURS	241	254	239	239
Mandel Center *	30	50	37	-
TOTAL PART-TIME	709	733	652	599
<i>* Mandel Center students are included in the WSOM data in the 2013 Budget</i>				
GRADUATE				
FULL-TIME				
CAS	475	468	471	513
CSE	491	485	495	510
WSOM	39	36	48	37
MSASS	42	42	41	50
DENT	53	48	55	56
NURS	41	40	36	12
CSOM	543	545	617	595
Non-Degree	10	7	-	-
TOTAL FULL-TIME	1,694	1,671	1,763	1,773
PART-TIME				
CAS	80	70	69	69
CSE	94	84	69	95
WSOM	1	-	2	2
MSASS	8	11	10	8
DENT	-	-	-	4
NURS	4	5	2	22
CSOM	102	110	92	115
Non-Degree	124	156	182	182
TOTAL PART-TIME	413	436	426	497
TOTAL FULL-TIME STUDENTS	8,455	8,478	8,382	8,772
TOTAL PART-TIME STUDENTS	1,255	1,311	1,199	1,217
TOTAL HEAD COUNT	9,710	9,789	9,584	10,019

A-1

TUITION RATES

Full-Time

Part-time rates may be found at the Bursar's Office website: <http://www.cwru.edu/finadmin/controller/bursar/tuition.htm>

		2010	2011	2012	2013	% Increase from 2012
Undergraduate	\$	34,950	\$ 37,300	\$ 38,760	\$ 40,120	3.5%
Graduate		33,000	34,320	35,690	37,120	4.0%
Graduate - M. S. Anesthesia		33,000	35,310	37,100	39,000	5.1%
MS Engineering Management		35,900	37,515	38,800	40,120	3.4%
Full-time MBA		37,000	39,960	42,500	43,350	2.0%
MS Management		-	-	32,000	33,150	3.6%
Master of Accountancy		-	-	42,500	43,500	2.4%
DM/PhD		-	45,000	50,000	50,000	0.0%
MSASS - Graduate		33,000	34,320	35,690	37,120	4.0%
Law - JD		38,575	40,450	42,450	44,500	4.8%
Dental Medicine - DMD		49,780	52,020	54,100	56,400	4.3%
Dental Medicine - Graduate		42,326	43,700	45,010	46,470	3.2%
Nursing		34,950	36,520	38,800	40,350	4.0%
Medicine		45,930	47,730	49,570	51,450	3.8%

B-1

BOARD RATES

Per academic year

		2010	2011	2012	2013
17 meal swipes + \$150 in CaseCash/week	\$	4,590	\$ 4,820	\$ 5,038	\$ 5,266
19 meal swipes + \$75 in CaseCash/week		4,620	4,850	5,068	5,296
200 meal swipes/semester		4,590	4,820	5,038	5,266
14 Kosher meal swipes/week		4,988	5,230	5,466	5,466
10 Kosher meal swipes/week		4,430	4,650	4,860	4,860
14 meal swipes + \$200 CaseCash/week		4,410	4,630	4,838	5,056
10 meal swipes + \$250 CaseCash/week		4,306	4,520	4,724	4,938

ROOM RATES

Per academic year

	2010	2011	2012	2013	% Increase from 2012
South Campus/Greek					
Small Single	\$ 7,170	\$ 7,490	\$ 7,860	\$ 8,170	3.9%
Double	6,270	6,550	6,870	7,140	3.9%
Triple	6,270	6,550	6,870	7,140	3.9%
Large Single	7,490	7,830	8,210	8,540	4.0%
Large Single w/bath	7,600	7,940	8,330	8,660	4.0%
Clarke Suite					
Double	\$ 6,510	\$ 6,800	\$ 7,130	\$ 7,420	4.1%
Small Single	7,320	7,650	8,020	8,340	4.0%
Large Single	7,740	8,090	8,490	8,830	4.0%
North Campus single w/bath	\$ 7,210	\$ 7,530	\$ 7,900	\$ 8,220	4.1%
Lockwood Thompson					
Double	\$ 6,080	\$ 6,350	\$ 6,660	\$ 6,930	4.1%
Double w/fireplace	6,560	6,860	7,200	7,490	4.0%
Large Double w/bath	6,930	7,240	7,590	7,890	4.0%
Triple w/bath	6,740	7,040	7,380	7,680	4.1%
NRV/Lockwood Thompson					
Small single	\$ 7,070	\$ 7,390	\$ 7,750	\$ 8,140	5.0%
Apartments					
1 bedroom	\$ 9,260	\$ 9,680	\$ 10,150	\$ 10,550	3.9%
2 and 3 bedroom	8,870	9,270	9,720	10,110	4.0%
4 and 5 bedroom	8,640	9,030	9,470	9,850	4.0%
6 and 7 bedroom	8,350	8,730	9,160	9,530	4.0%
9 bedroom	8,180	8,550	8,970	9,330	4.0%
Tippit Apartment					
Single	\$ 7,590	\$ 7,930	\$ 8,320	\$ 8,650	4.0%
Univ. Owned Apartment					
Single	\$ 7,890	\$ 8,230	\$ 8,640	\$ 8,990	4.1%
2 - 3 bedroom	7,640	7,980	8,370	8,700	3.9%

B-2

INCOME AND EXPENSE ALLOCATION PRACTICES

All dollars in thousands of dollars, unless otherwise noted

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. 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.

Income Assigned

Tuition

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

C-1 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.

Undergraduate tuition assignment

4,188 FTE students, average for year

29.5 credit hours/student

1,350 first-year students.

Undergraduate tuition revenue is 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 FY11 actual and FY12 estimate. The data used to generate these averages are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

Undergraduate Tuition Income	\$ 164,975
Less: Unfunded Student Aid	(75,694) *
Undergraduate Tuition Distributed to Schools	\$ 89,281
<hr/>	
Regular Credit Hours Distribution	\$ 69,684
SAGES Credit Hours Distribution	6,202
Degrees Granted Distribution	13,395
Total Undergraduate Tuition Distribution	\$ 89,281

*100% of unfunded student aid is assigned to UGEN.

Undergraduate Tuition Distribution and Total Revenue

	Regular Credit Hour Distribution	SAGES Credit Hour Distribution	Degrees Granted Distribution	Total Tuition Distribution
CAS	\$ 41,644	\$ 1,930	\$ 6,777	\$ 50,551 **
CSE	15,383	266	4,168	19,817
WSOM	6,790	327	1,381	8,498
MSASS	106	-	-	106
LAW	-	-	-	-
DENT	-	64	-	64
NURS	3,572	276	1,069	4,917
CSOM	2,189	96	-	2,285
UGEN	-	3,243	-	3,243
TOTAL	\$ 69,684	\$ 6,202	\$ 13,395	\$ 89,481
Unfunded Aid				\$ 75,694
TOTAL UNDERGRADUATE TUITION REVENUE				\$ 165,175

** The undergraduate tuition distribution for CAS includes an additional \$200 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.

C-2

Endowment

Endowment funds are pooled and classified as belonging to a school or University General. Each year, Trustees approve a payout rate. For FY13, that amount is 5.1% of market value. Income is assigned based upon the market value of funds as of June 30, 2012. The income from a small number of endowment funds jointly shared by the schools teaching undergraduates is assigned based upon undergraduate credit hours taught.

Other Revenue

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 attributed to University General. 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.

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 costs are 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 costs are 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 data used to determine each Library expense are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

University Library (UL)	\$ 8,580
Health Science Library (HS)	2,916 *
MSASS Library	603
Law Library	3,287
Total Library Operating Budget	\$ 15,386
Endowment support for Library Budgets	\$ 746
UGEN Strategic Savings Plan	(408) **
Total Library Budget (Operating and Endowment)	\$ 15,724

*Actual budget assigned to schools is \$2,307; the balance \$(609) is offset by income from the CMLA, miscellaneous income.

** 100% assigned to UGEN.

C-3

Library Expense Assigned, by Management Center

	University Library	Health Science Library	MSASS Library	Law Library	Total Library Allocation
CAS	\$ 3,204	\$ 252	\$ 42	\$ -	\$ 3,498
CSE	1,670	131	22	-	1,823
WSOM	1,265	100	17	-	1,382
MSASS	195	37	366	-	598
LAW	167	32	9	3,287	3,495 *
DENT	204	200	7	-	411
NURS	476	251	11	-	738
CSOM	1,335	1,299	43	-	2,677
Mandel	64	5	86	-	155
UGEN	-	-	-	-	947 **
TOTAL LIBRARY	\$ 8,580	\$ 2,307	\$ 603	\$ 3,287	\$ 15,724

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

** Includes 100% of the UGEN Strategic Savings Plan

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, security, and environmental health and safety). 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.

Plant Services costs are distributed using nine separate allocation methodologies:

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 Services	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

C-4

Plant Services Allocation

	Schools Sq. Ft.	% of Sq. Ft.	Total Direct Plant	Administrative Space	University Library	Health Science Library
CAS	591,143	19.3%	\$ 6,852	\$ 599	\$ 604	\$ 127
CSE	598,890	19.6%	7,545	544	315	66
WSOM	186,872	6.1%	2,051	297	239	50
MSASS	44,973	1.5%	437	127	37	19
LAW	122,013	4.0%	1,296	220	31	16
DENT	154,952	5.1%	2,090	206	39	100
NURS	81,998	2.7%	1,090	176	90	126
CSOM	1,257,158	41.1%	21,803	2,752	252	654
Mandel	22,641	0.7%	293	18	12	3
UGEN	0	0.0%	-	-	-	-
TOTAL	3,060,640	100.0%	\$ 43,457	\$ 4,939	\$ 1,619	\$ 1,161

Plant Services Allocation (chart continued)

	Student Service	Athletic Space	Shared Classroom	SAGES Allocation	Waste Removal (Fixed)	Total Plant Allocation
CAS	\$ 582	\$ 1,195	\$ 298	\$ 27	\$ 46	10,330
CSE	241	471	108	4	46	9,340
WSOM	123	255	50	5	-	3,070
MSASS	18	38	1	-	-	677
LAW	27	57	-	-	-	1,647
DENT	16	40	-	1	-	2,492
NURS	68	144	26	4	-	1,724
CSOM	113	299	12	1	373	26,259
Mandel	2	5	-	-	-	333
UGEN	32	67	18	46	-	163
TOTAL	\$ 1,222	\$ 2,571	\$ 513	\$ 88	\$ 465	\$ 56,035
Unallocated Plant (100% to UGEN)*					\$	(1,243)
TOTAL PLANT					\$	54,792

* Includes 100% of the UGEN Strategic Savings Plan

C-5 Plant Services Expenses for each school or area is determined by each building's utilities rate and square footage. The totals for each school or area are below.

Utility expense is assigned based on 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 \$7.6193 per gross square foot. These costs are assigned based upon square footage.

The data used to determine each total are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

Direct Plant Calculation

	Square Feet	Average Utilities Rate (\$)	Utilities (\$)	Space Charge (\$)	Total Direct Plant (\$)
CAS	591,143	\$ 3.909	\$ 2,310,997	\$ 4,539,821	\$ 6,850,818
CSE	598,890	4.917	2,944,971	4,599,316	7,544,287
WSOM	186,872	3.297	616,058	1,435,127	2,051,186
MSASS	44,973	2.024	91,006	345,381	436,387
LAW	122,013	2.949	359,785	937,027	1,296,812
DENT	154,952	5.803	899,257	1,189,990	2,089,248
NURS	81,998	5.603	459,445	629,723	1,089,167
CSOM	1,257,158	9.663	12,148,154	9,654,640	21,802,794
Mandel	22,641	5.283	119,605	173,877	293,482
SUBTOTAL SCHOOLS	3,060,640	\$ 6.518	\$ 19,949,277	\$ 23,504,903	\$ 43,454,180
Library	154,993	\$ 2.765	\$ 428,577	\$ 1,190,305	\$ 1,618,882
Health Science Library	82,185	6.458	530,752	631,159	1,161,911
Student Services	355,437	3.249	1,154,770	2,729,662	3,884,432
Administration	313,001	3.601	1,127,110	2,403,765	3,530,874
Vacant	153,637	1.492	229,245	1,179,891	1,409,137
Classrooms	49,180	2.733	134,433	377,689	512,122
Waste Removal	-	-	-	-	465,000
Strategic Savings Plan	-	-	-	-	(1,244,571)
TOTAL ALLOCATED	4,169,073	\$ 5.650	\$ 23,554,164	\$ 32,017,375	\$ 54,791,968
Bill Outs*	85,977	4.114	353,716	422,710	776,426
Leased Space*	48,994	3.472	170,118	376,261	546,379
TOTAL UNALLOCATED	134,971	\$ 3.881	\$ 523,833	\$ 798,971	\$ 1,322,805
GRAND TOTAL	4,304,044	\$ 5.594	\$ 24,077,997	\$ 32,816,346	\$ 56,114,772

*Not included in Plant Services allocation
Totals may be slightly different due to rounding

C-6

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. This appendix 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 FY11 and FY12 enrollments.

Student Services Expense for each management center is determined by Student and Faculty/Staff head count. The data used to determine each Student Services expense are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

Student Numbers used for the FY13 Budget, based on FY11 and FY12 average enrollment

	Undergrad FTE *	Undergrad Head Count	Graduate Full-Time	Graduate Part-Time	Professional Full-Time	Professional Part-Time	Total Head Count
CAS	2,349	2,400	470	70	-	-	2,939
CSE	849	867	490	77	27	-	1,461
WSOM	394	402	42	1	433	309	1,186
MSASS	4	4	42	11	247	90	392
LAW	1	1	-	-	666	5	672
DENT	3	3	52	-	289	-	343
NURS	201	248	38	4	221	247	757
CSOM	94	96	581	101	823	-	1,601
Mandel	-	-	-	-	19	44	63
UGEN	141	144	-	-	-	-	144
TOTAL	4,034	4,164	1,714	262	2,723	693	9,555

*Percentage distribution for undergrad FTE and head count uses 2 years' of credit hour data and is equal to the FY13 percentage distribution for net undergraduate 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.

FY13 Student Services Expenses Assigned, by Allocation Methodology

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	Undergrad FTE	Student Head Count	Grad Student Head Count	Grad./Prof. Head Count	University Service	SAGES	Faculty/ Staff Count	Special- Financial Aid	Total
CAS	\$ 6,473	\$ 865	\$ 242	\$ 49	\$ 33	\$ 204	\$ 42	\$ 603	\$ 8,511
CSE	2,338	430	255	54	30	28	29	276	3,440
WSOM	1,085	349	19	72	16	34	14	202	1,791
MSASS	11	116	23	36	7	-	11	57	261
LAW	3	198	-	61	12	-	11	98	383
DENT	8	102	23	31	11	7	19	50	251
NURS	553	210	19	47	10	29	15	128	1,011
CSOM	258	472	306	138	153	10	187	180	1,704
Mandel	-	18	-	6	1	-	1	9	35
UGEN	387	42	-	-	-	342	-	31	802
TOTAL	\$ 11,116	\$ 2,802	\$ 887	\$ 494	\$ 273	\$ 654	\$ 329	\$ 1,634	\$ 18,189
Unallocated Student Services (100% to UGEN)*									\$ 1,398
TOTAL STUDENT SERVICES									\$ 19,587

*Includes 100% of UGEN Strategic Savings Plan.

Graduate and Professional numbers are based on the Fall Semester enrollment statistics.

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.

The data used to determine each Information Services Expense are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

Information Technology Costs Assigned, by cost pool

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	Core Technology Costs Assigned	Instructional Costs Assigned	Administrative Costs Assigned	Infrastructure Costs Assigned	Information Services Costs Assigned	Total
CAS	\$ 817	\$ 1,671	\$ 721	\$ 3,087	\$	6,296
CSE	750	834	655	1,630		3,869
WSOM	268	562	357	1,041		2,228
MSASS	67	192	154	413		826
LAW	158	387	264	735		1,544
DENT	198	198	247	491		1,134
NURS	130	315	212	644		1,301
CSOM	1,755	925	3,314	3,319		9,313
Mandel	27	19	22	32		100
UGEN	6	81	0	133		220
TOTAL	\$ 4,176	\$ 5,184	\$ 5,946	\$ 11,525	\$	26,831
UGEN Strategic Savings Plan (100% to UGEN)						(1,571)
Total ITS					\$	25,260

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 Lerner College of Medicine 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.

University Services expenses are allocated based on the percentage of direct expenses averaged over a two year period. The data of those direct expense averages are available at the Office of Budget & Financial Planning website: case.edu/provost/budget.

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	Direct Expense				University Services Costs Assigned
	2010	2011	Average 2010-2011	%	
CAS	\$ 63,909	\$ 68,403	\$ 66,156	12.1%	\$ 4,444
CSE	57,612	62,531	60,072	11.0%	4,035
WSOM	32,109	33,371	32,740	6.0%	2,199
MSASS	13,313	14,911	14,112	2.6%	948
LAW	22,654	25,732	24,193	4.4%	1,625
DENT	22,544	22,784	22,664	4.2%	1,522
NURS	19,933	19,016	19,475	3.6%	1,308
CSOM	295,454	312,251	303,853	55.7%	20,409
Mandel	2,409	1,650	2,029	0.4%	136
TOTAL	\$ 529,937	\$ 560,649	\$ 545,293	100.0%	\$ 36,626
Unallocated University Services (100% to UGEN)*					14,213
TOTAL UNIVERSITY SERVICES					\$ 50,839

*Includes 100% of UGEN Strategic Savings Plan

USE OF RETAINED SURPLUSES

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 a financial equilibrium over the long run; current year losses must be charged against the reserve account.

Visit case.edu/provost/budget/ for further information

*Back cover, CWRU skyline, L to R:
Thwing Center, Kelvin Smith Library, Peter B. Lewis
Building, The Alumni House, the Village at 115*



*Illustrations courtesy Lori Scheid
University Marketing and Communications*

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