

OPERATING BUDGET

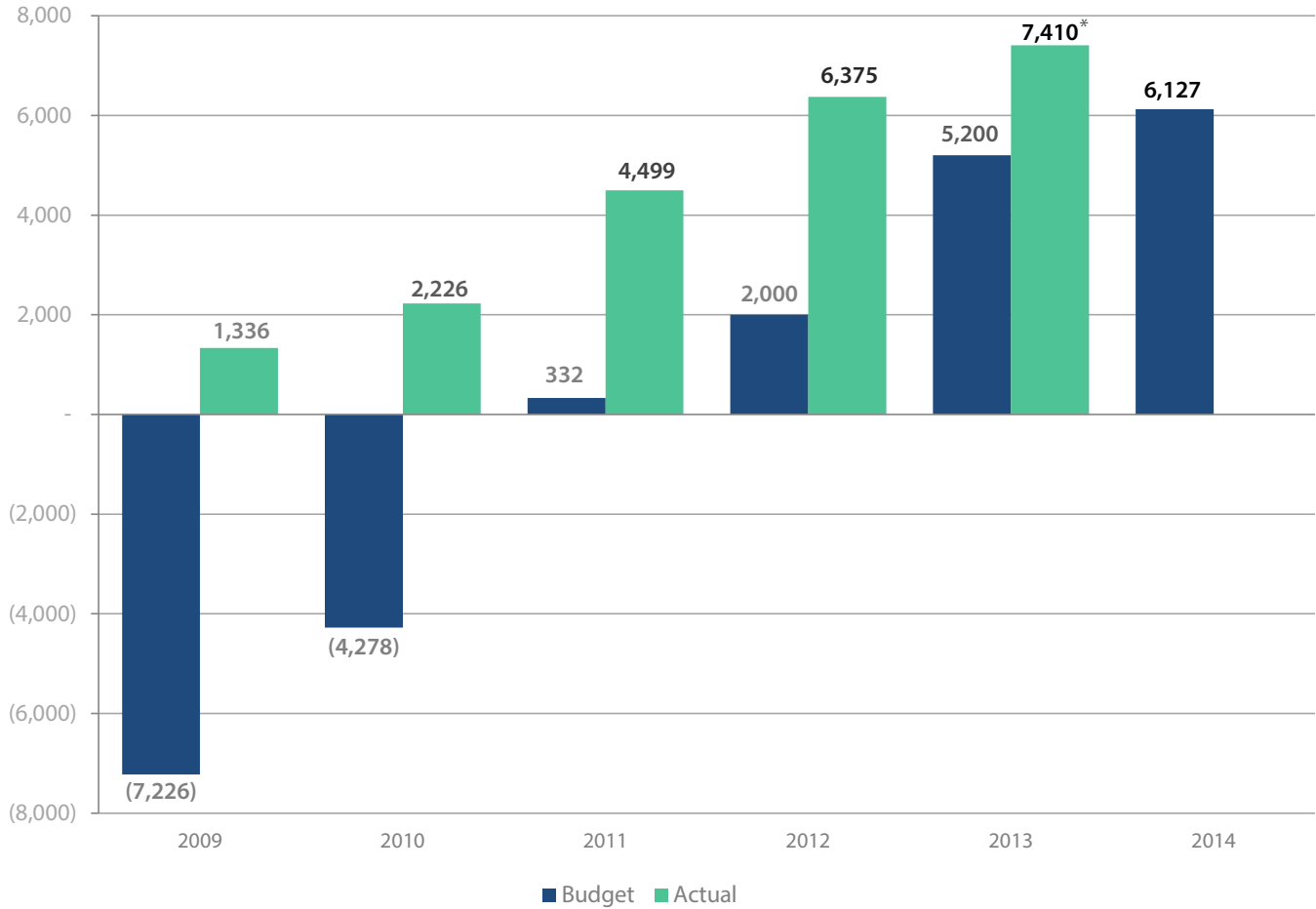
FISCAL YEAR 2014



CASE WESTERN RESERVE
UNIVERSITY EST. 1826

OPERATING PERFORMANCE with FISCAL YEAR 2014 BUDGET

in thousands of dollars



* Q3 Forecast

This Fiscal Year 2014 Operating Budget was approved by the Case Western Reserve University Board of Trustees June 1, 2013.

This document may also be found at:
<http://www.case.edu/provost/budget/opbudget.html>

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KEY FACTS AND ASSUMPTIONS

	2013 Budget	2014 Budget	% Variance to 2013 Budget
<i>All dollars in thousands of dollars</i>			
UNDERGRADUATE ENROLLMENT (Fall semester, full-time)			
Continuing Students	2,907	3,198	10.0%
Entering Class	1,350	1,250	-7.4%
TOTAL UNDERGRADUATES	4,257	4,448	4.5%
UNDERGRADUATE TUITION			
Tuition Rate	\$ 40,120	\$ 41,420	3.25%
Funded Discount Rate (all classes)	5.0%	4.5%	
Unfunded Discount Rate (all classes)	43.0%	43.6%	
TOTAL DISCOUNT RATE	48.0%	48.1%	
ENDOWMENT REVENUE			
Payout Rate	5.1%	5.3%	3.9%
Endowment Pool Spending	\$ 70,092	\$ 75,853	8.2%
Outside Trusts Spending	13,310	13,488	1.3%
TOTAL ENDOWMENT REVENUE	\$ 83,402	\$ 89,341	7.1%
RESEARCH-RELATED REVENUE			
RESEARCH & TRAINING (R&T)			
R&T Revenue	\$ 321,561	\$ 313,109	-2.6%
RESTRICTED GIFTS			
Restricted Gift Revenue	38,158	39,173	2.7%
OVERHEAD RECOVERY			
Overhead Recovery Revenue	75,298	74,473	-1.1%
TOTAL RESEARCH-RELATED REVENUE	\$ 435,017	\$ 426,755	-1.9%
OVERHEAD RECOVERY			
Federal Indirect Cost Rate	57.0%	58.5%	2.6%
FRINGE BENEFITS			
Fringe Benefit Rate	30.00%	31.50%	5.0%
Federal Interim Fringe Benefit Rate	27.25%	28.00%	2.8%

STATEMENT OF OPERATIONS FOR FISCAL YEAR 2014

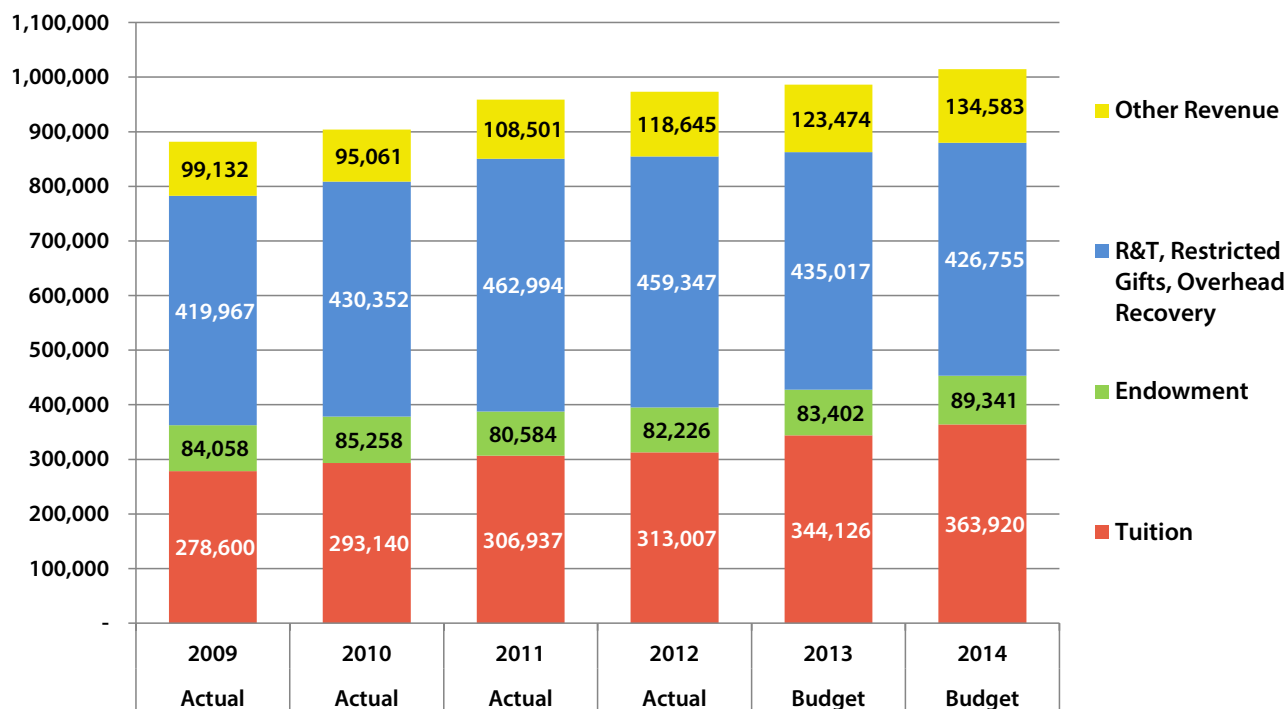
<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 142,029	\$ 165,175	\$ 174,731	\$ 9,556	5.8%
Summer	10,455	9,330	11,267	1,937	20.8%
Professional	120,238	126,419	129,298	2,879	2.3%
Graduate	37,862	40,705	45,723	5,018	12.3%
Fees	2,423	2,497	2,901	404	16.2%
TOTAL TUITION	313,007	344,126	363,920	19,794	5.8%
ENDOWMENT					
Restricted Endowment	45,541	46,941	52,538	5,597	11.9%
Unrestricted Endowment	36,685	36,461	36,803	342	0.9%
TOTAL ENDOWMENT	82,226	83,402	89,341	5,939	7.1%
OTHER REVENUE					
Research & Training	337,045	321,561	313,109	(8,452)	-2.6%
Restricted Gifts	42,665	38,158	39,173	1,015	2.7%
Overhead Recovery	79,637	75,298	74,473	(825)	-1.1%
Unrestricted Gifts	3,702	7,870	3,940	(3,930)	-49.9%
State Support	2,744	2,743	2,743	-	0.0%
Organized Activities	11,926	12,065	13,510	1,445	12.0%
Other Income	49,364	44,774	53,339	8,565	19.1%
Auxiliaries	50,909	56,022	61,051	5,029	9.0%
TOTAL OTHER REVENUE	577,992	558,491	561,338	2,847	0.5%
TOTAL REVENUE	\$ 973,225	\$ 986,019	\$ 1,014,599	\$ 28,580	2.9%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 140,323	\$ 144,902	\$ 150,133	\$ 5,231	3.6%
Other Salaries	97,785	98,313	98,661	348	0.4%
TOTAL SALARIES	238,108	243,215	248,794	5,579	2.3%
Fringe	69,745	68,912	74,172	5,260	7.6%
Student Salaries	27,097	28,856	28,353	(503)	-1.7%
Student Aid	129,082	145,406	153,028	7,622	5.2%
Non-salary	290,506	279,200	278,080	(1,120)	-0.4%
TOTAL DIRECT EXPENSE	754,538	765,589	782,427	16,838	2.2%
<i>Restricted Direct Expense</i>	<i>425,251</i>	<i>406,660</i>	<i>404,820</i>	<i>(1,840)</i>	<i>-0.5%</i>
<i>Unrestricted Direct Expense</i>	<i>329,287</i>	<i>358,929</i>	<i>377,607</i>	<i>18,678</i>	<i>5.2%</i>
INDIRECT EXPENSE					
Library	15,704	15,724	14,739	(985)	-6.3%
Student Services	20,341	19,587	20,721	1,134	5.8%
Plant	51,003	54,792	57,052	2,260	4.1%
Information Services	25,252	25,260	25,947	687	2.7%
University Services	50,897	50,839	54,453	3,614	7.1%
Auxiliaries	50,313	56,049	58,536	2,487	4.4%
TOTAL INDIRECT EXPENSE	213,510	222,251	231,448	9,197	4.1%
TOTAL EXPENSE	\$ 968,048	\$ 987,840	\$ 1,013,875	\$ 26,035	2.6%
OPERATING MARGIN	\$ 5,177	\$ (1,821)	\$ 724	\$ 2,545	139.8%
Undergraduate Tuition Subvention	-	-	-	-	
Use of Retained Surplus/Encumbered Funds	1,198	7,021	5,403	(1,618)	
SURPLUS/(DEFICIT)	\$ 6,375	\$ 5,200	\$ 6,127	\$ 927	

REVENUE - 2014 Budget

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 142,029	\$ 165,175	\$ 174,731	\$ 9,556	5.8%
Summer	10,455	9,330	11,267	1,937	20.8%
Professional	120,238	126,419	129,298	2,879	2.3%
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Overhead Recovery	79,637	75,298	74,473	(825)	-1.1%
Unrestricted Gifts	3,702	7,870	3,940	(3,930)	-49.9%
State Support	2,744	2,743	2,743	-	0.0%
Organized Activities	11,926	12,065	13,510	1,445	12.0%
Other Income	49,364	44,774	53,339	8,565	19.1%
Auxiliaries	50,909	56,022	61,051	5,029	9.0%
TOTAL OTHER REVENUE	577,992	558,491	561,338	2,847	0.5%
TOTAL REVENUE	\$ 973,225	\$ 986,019	\$ 1,014,599	\$ 28,580	2.9%

REVENUE - Components by Year

In thousands of dollars



REVENUE - Notes

TUITION

Undergraduate Tuition - increased \$9.6 M or 5.8% as a result of an increase in enrollment of 191 undergraduate students and a 3.25% tuition increase.

Summer Tuition - increased \$1.9 M or 20.8%. CAS, MSASS, LAW, NURS, and CSOM all higher due to enrollment.

Professional Tuition - increased \$2.9 M or 2.3% due to a 4% average rate increase and higher enrollment in WSOM, MSASS, DENT and CSOM. Partially offset by lower enrollment in LAW.

Graduate Tuition - increased \$5.0 M or 12.3% due to a 4% average rate increase and higher enrollment in CAS, CSE, DENT, NURS and CSOM. Partially offset by lower enrollment in MSASS.

ENDOWMENT

Restricted Endowment - increased \$5.6 M or 11.9% as a result of higher use of unused endowment income in CSOM.

OTHER REVENUE

Research & Training - decreased (\$8.5 M) or -2.6%, due primarily

to less activity in CSOM as a result of the federal budget sequester. Partially offset by increased research activity in CSE, NURS, and UGEN.

Restricted Gifts - increased \$1.0 M or 2.7% due to increased activity in CAS and WSOM.

Overhead Recovery - decreased (\$0.8 M) or -1.1% due to less research activity.

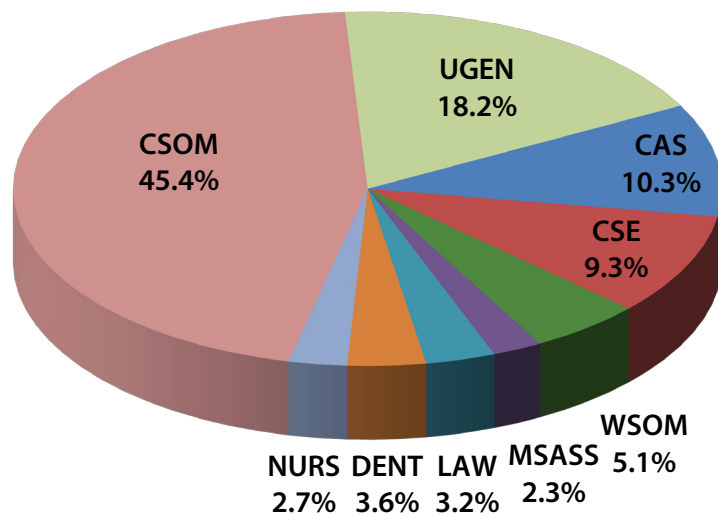
Unrestricted Gifts - decreased (\$3.9 M) or -49.9% due to a one-time gift in 2013.

Organized Activities - increased \$1.4 M or 12.0% due to Executive Education in WSOM and DMD Clinic revenue in DENT.

Other Income - increased \$8.6 M or 19.1% due to increases in CSE, DENT, CSOM, and UGEN.

Auxiliaries - increased \$5.0 M or 9.0% due to rate and volume increases for Health Services, Housing, Parking, and Food Services.

REVENUE by Management Center



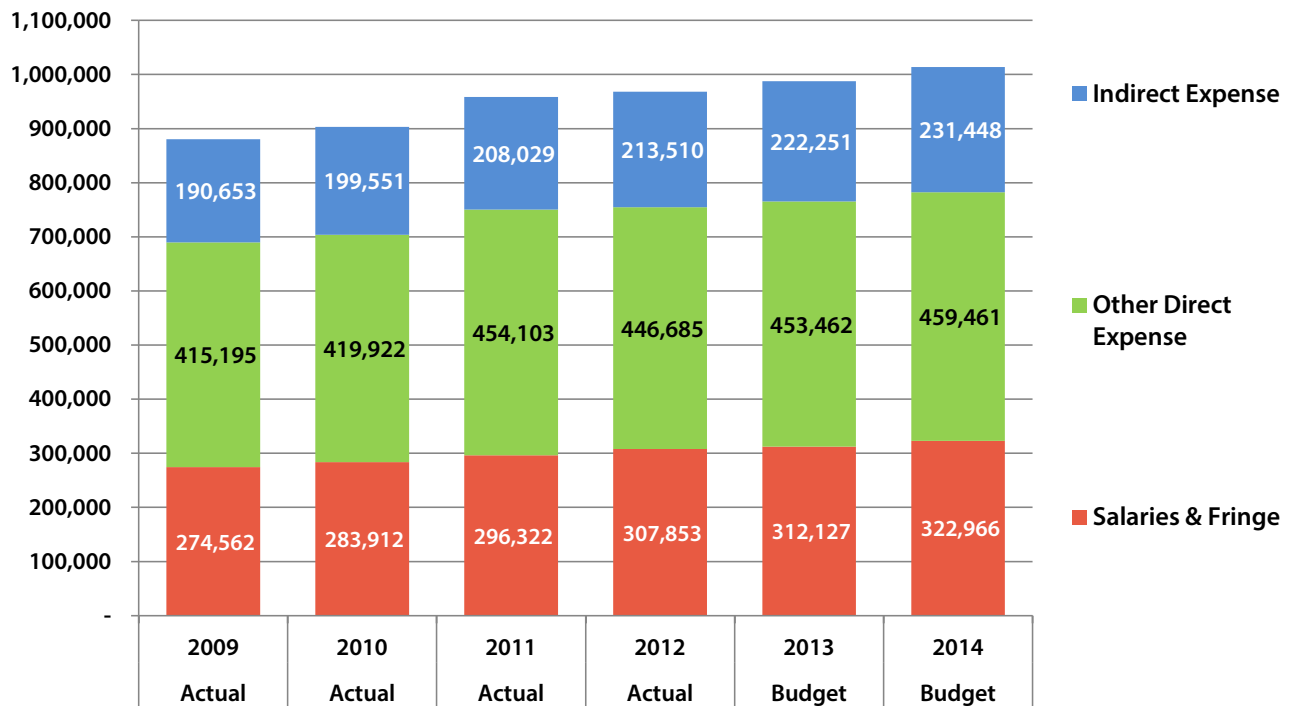
EXPENSE - 2014 Budget

EXPENSE

<i>in thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 140,323	\$ 144,902	\$ 150,133	\$ 5,231	3.6%
Other Salaries	97,785	98,313	98,661	348	0.4%
TOTAL SALARIES	238,108	243,215	248,794	5,579	2.3%
Fringe	69,745	68,912	74,172	5,260	7.6%
Student Salaries	27,097	28,856	28,353	(503)	-1.7%
Student Aid	129,082	145,406	153,028	7,622	5.2%
Non-salary	290,506	279,200	278,080	(1,120)	-0.4%
TOTAL DIRECT EXPENSE	754,538	765,589	782,427	16,838	2.2%
<i>Total Restricted</i>	<i>425,251</i>	<i>406,660</i>	<i>404,820</i>	<i>(1,840)</i>	<i>-0.5%</i>
<i>Total Unrestricted</i>	<i>329,287</i>	<i>358,929</i>	<i>377,607</i>	<i>18,678</i>	<i>5.2%</i>
INDIRECT EXPENSE					
Library	15,704	15,724	14,739	(985)	-6.3%
Student Services	20,341	19,587	20,721	1,134	5.8%
Plant	51,003	54,792	57,052	2,260	4.1%
Information Services	25,252	25,260	25,947	687	2.7%
University Services	50,897	50,839	54,453	3,614	7.1%
Auxiliaries	50,313	56,049	58,536	2,487	4.4%
TOTAL INDIRECT EXPENSE	213,510	222,251	231,448	9,197	4.1%
TOTAL EXPENSE	\$ 968,048	\$ 987,840	\$ 1,013,875	\$ 26,035	2.6%

EXPENSE - Components by Year

In thousands of dollars



EXPENSE - Notes

DIRECT EXPENSE

Faculty Salaries - increased \$5.2 M or 3.6% due to merit and promotional increases per the budget guidelines. The majority of the increases are in CAS, CSE, LAW, DENT and NURS.

Other Salaries - increased \$0.3 M or 0.4% with higher staff salaries in CSE and NURS. Partially offsetting the overall increase are lower staff salaries in LAW and CSOM.

Fringe Benefits - increased \$5.3 M or 7.6%. The non-federal fringe rate is increasing from 30.0% to 31.5%. The interim federal fringe rate is increasing from 27.25% to 28.0%.

Student Salaries - decreased (\$0.5 M) or -1.7% in CSE and CSOM. Partially offsetting the overall decrease are higher salaries in CAS and NURS.

Student Aid - increased \$7.6 M or 5.2% due to increased Undergraduate, Professional and Graduate enrollment.

Non-salary - decreased (\$1.1 M) or -0.4% due to less research-related expense in CSOM (\$9.7 M) as a result of the federal sequester. Partially offsetting are increases in CSE, WSOM, MSASS and DENT.

INDIRECT EXPENSE

Library - decreased (\$1.0 M) or -6.3% due to reductions in LAW and UGEN.

Student Services - increased \$1.1 M or 5.8% due to new programs in Enrollment Management \$0.5 M and Undergraduate Studies \$0.1 M, and higher expense in Student Affairs and Athletics, offset by revenue.

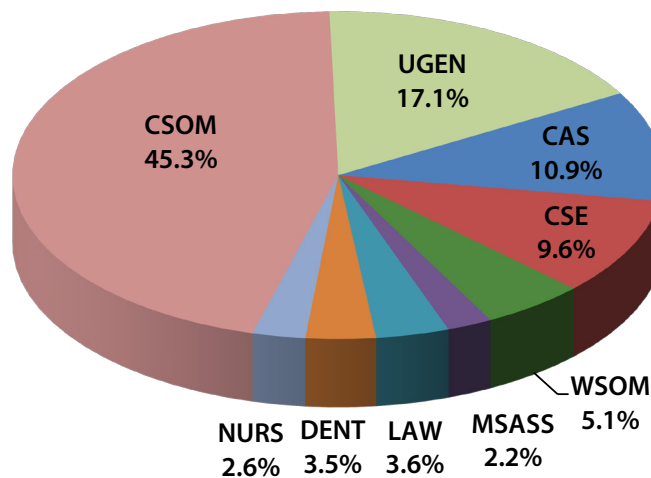
Plant - increased \$2.3 M or 4.1% due to the Tinkham Veale University Center \$0.7 M, MCCo coal-natural gas conversion \$0.2 M, and other new programs in Facility Operations \$0.4 M and Plant Security \$0.2 M.

Information Services - increased \$0.7 M or 2.7% due to an increase in Customer Support Services.

University Services - increased \$3.6 M or 7.1% due to the Siegal Lifelong Learning Program \$1.1 M and new programs in Development \$0.5 M and University Compliance \$0.4 M. Also contributing are higher University Insurance \$0.5 M and Student Health \$0.3 M expense.

Auxiliaries - increased \$2.5 M or 4.4% due to additional volume-related expense.

EXPENSE by Management Center



SIGNIFICANT REVENUE AND EXPENSE MOVEMENTS

2013 BUDGET vs. 2014 BUDGET

<i>In thousands of dollars</i>	2013 Budget	\$ Increase/ (Decrease) from 2013 Budget	2014 Budget	%
				Change
REVENUE				
TUITION				
Undergraduate - enrollment and rate increases	\$ 165,175	\$ 9,556	174,731	5.8%
Summer - enrollment and rate increases in CAS, MSASS, NURS and CSOM	9,330	1,937	11,267	20.8%
Professional - enrollment and rate increases in WSOM, DENT and CSOM	126,419	2,879	129,298	2.3%
Graduate - rate and enrollment increase in CAS, CSE, DENT and CSOM	40,705	5,018	45,723	12.3%
Fees - enrollment increase	2,497	404	2,901	16.2%
ENDOWMENT				
Restricted Endowment - increased use of unspent income in CSOM	46,941	5,597	52,538	11.9%
Unrestricted Endowment - no significant change	36,461	342	36,803	0.9%
OTHER REVENUE				
Research and Training - decreased activity in CAS and CSOM	321,561	(8,452)	313,109	-2.6%
Restricted Gifts - increased activity in CAS and WSOM	38,158	1,015	39,173	2.7%
Overhead Recovery - slight decrease due to less Research activity	75,298	(825)	74,473	-1.1%
Unrestricted Gifts - decreased due to a one-time gift in 2013	7,870	(3,930)	3,940	-49.9%
State Support - no projected change	2,743	-	2,743	0.0%
Organized Activities - increase in DENT and WSOM	12,065	1,445	13,510	12.0%
Other Income - increases in CSE, DENT, CSOM and UGEN	44,774	8,565	53,339	19.1%
Auxiliaries - enrollment and rate increases	56,022	5,029	61,051	9.0%
TOTAL REVENUE	\$ 986,019	\$ 28,580	\$ 1,014,599	2.9%
EXPENSE				
DIRECT EXPENSE				
Faculty Salaries - increase per Guidelines	\$ 144,902	5,231	150,133	3.6%
Other Salaries - increase per Guidelines	98,313	348	98,661	0.4%
Fringe Benefits - increased employee health insurance expense	68,912	5,260	74,172	7.6%
Student Salaries - decrease due to less research	28,856	(503)	28,353	-1.7%
Student Aid - increase due to undergraduate enrollment	145,406	7,622	153,028	5.2%
Non-salary - per Guidelines	279,200	(1,120)	278,080	-0.4%
INDIRECT EXPENSE				
Library - decrease in LAW and UGEN	15,724	(985)	14,739	-6.3%
Student Services - increases in Student Affairs and Athletics	19,587	1,134	20,721	5.8%
Plant Services - additions to new programs	54,792	2,260	57,052	4.1%
Information Services - increase in Customer Support Services	25,260	687	25,947	2.7%
University Services - increase due to new programs	50,839	3,614	54,453	7.1%
Auxiliaries - enrollment volume increase	56,049	2,487	58,536	4.4%
TOTAL EXPENSE	\$ 987,840	\$ 26,035	\$ 1,013,875	2.6%
OPERATING MARGIN	\$ (1,821)	\$ 2,545	\$ 724	

STATEMENT OF OPERATIONS BY MANAGEMENT CENTER

2014 BUDGET

<i>In thousands of dollars</i>	CAS	CSE	WSOM	MSASS	LAW	DENT	NURS	CSOM	UGEN	Total University
REVENUE										
TUITION										
Undergraduate	\$ 54,245	\$ 21,164	\$ 8,968	\$ 112	\$ -	\$ 69	\$ 5,185	\$ 2,442	\$ 82,546	\$ 174,731
Summer	2,655	1,547	1,125	1,430	441	388	1,831	1,850	-	11,267
Professional	-	1,093	24,839	11,148	25,104	17,301	9,917	39,896	-	129,298
Graduate	11,316	9,077	1,427	443	-	1,877	855	20,728	-	45,723
Fees	387	334	175	25	-	705	267	385	623	2,901
TOTAL TUITION	68,603	33,215	36,534	13,158	25,545	20,340	18,055	65,301	83,169	363,920
ENDOWMENT										
Restricted Endowment	7,074	5,153	3,847	2,399	4,581	1,428	2,792	16,104	9,160	52,538
Unrestricted Endowment	8,252	4,347	1,924	559	517	70	1,142	10,979	9,013	36,803
TOTAL ENDOWMENT	15,326	9,500	5,771	2,958	5,098	1,498	3,934	27,083	18,173	89,341
OTHER REVENUE										
Research & Training	12,816	33,626	100	3,689	54	2,229	3,198	256,619	778	313,109
Restricted Gifts	2,572	2,367	3,907	1,451	126	1,036	189	19,324	8,201	39,173
Overhead Recovery	4,201	10,500	56	1,021	-	889	1,275	56,500	31	74,473
Unrestricted Gifts	510	650	425	100	1,150	300	270	500	35	3,940
State Support	-	-	-	-	-	-	-	2,743	-	2,743
Organized Activities	-	-	4,129	118	-	8,420	-	818	25	13,510
Other Income	318	4,707	819	425	180	1,494	70	31,667	13,659	53,339
Auxiliaries	-	-	-	-	-	-	-	-	61,051	61,051
TOTAL OTHER REVENUE	20,417	51,850	9,436	6,804	1,510	14,368	5,002	368,171	83,780	561,338
TOTAL REVENUE	\$ 104,346	\$ 94,565	\$ 51,741	\$ 22,920	\$ 32,153	\$ 36,206	\$ 26,991	\$ 460,555	\$ 185,122	\$ 1,014,599
EXPENSE										
DIRECT EXPENSE										
Faculty Salaries	\$ 25,565	\$ 18,532	\$ 13,360	\$ 4,401	\$ 8,764	\$ 9,602	\$ 7,189	\$ 62,322	\$ 398	\$ 150,133
Other Salaries	8,953	12,395	5,295	4,223	2,795	4,851	3,398	55,888	863	98,661
TOTAL SALARIES	34,518	30,927	18,655	8,624	11,559	14,453	10,587	118,210	1,261	248,794
Fringe	10,642	9,431	5,869	2,640	3,641	4,518	3,299	33,744	388	74,172
Student Salaries	7,274	9,272	1,757	1,020	227	123	622	6,232	1,826	28,353
Student Aid	10,074	4,186	5,645	3,398	9,746	1,189	2,180	24,082	92,528	153,028
Non-salary	13,361	20,091	8,831	3,264	3,379	8,929	3,665	214,795	1,765	278,080
TOTAL DIRECT EXPENSE	75,869	73,907	40,757	18,946	28,552	29,212	20,353	397,063	97,768	782,427
<i>Restricted Direct Expense</i>	22,462	41,146	7,854	7,539	4,761	4,693	6,179	292,047	18,139	404,820
<i>Unrestricted Direct Expense</i>	53,407	32,761	32,903	11,407	23,791	24,519	14,174	105,016	79,629	377,607
INDIRECT EXPENSE										
Library	3,570	1,934	1,422	603	2,887	431	762	2,768	362	14,739
Student Services	8,782	3,693	1,851	251	379	252	1,071	1,778	2,664	20,721
Plant	10,823	9,837	3,222	1,013	1,724	2,612	1,822	27,461	(1,462)	57,052
Information Services	6,369	4,031	2,291	867	1,547	1,152	1,309	9,433	(1,052)	25,947
University Services	4,620	4,293	2,242	1,103	1,760	1,543	1,235	21,131	16,526	54,453
Auxiliaries	-	-	-	-	-	-	-	-	58,536	58,536
TOTAL INDIRECT EXPENSE	34,164	23,788	11,028	3,837	8,297	5,990	6,199	62,571	75,574	231,448
TOTAL EXPENSE	\$ 110,033	\$ 97,695	\$ 51,785	\$ 22,783	\$ 36,849	\$ 35,202	\$ 26,552	\$ 459,634	\$ 173,342	\$ 1,013,875
OPERATING MARGIN	\$ (5,687)	\$ (3,130)	\$ (44)	\$ 137	\$ (4,696)	\$ 1,004	\$ 439	\$ 921	\$ 11,780	\$ 724
Undergraduate Tuition Subvention	1,999	730	343	3	1	3	173	80	(3,332)	-
Use of Retained Surplus	3,688	-	-	-	1,715	-	-	-	-	5,403
SURPLUS/(DEFICIT)	\$ -	\$ (2,400)	\$ 299	\$ 140	\$ (2,980)	\$ 1,007	\$ 612	\$ 1,001	\$ 8,448	\$ 6,127

COLLEGE OF ARTS AND SCIENCES

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 47,602	\$ 50,219	\$ 54,245	\$ 4,026	8.0%
Summer	2,204	2,343	2,655	312	13.3%
Professional	-	-	-	-	0.0%
Graduate	10,172	10,681	11,316	635	5.9%
Fees	322	339	387	48	14.2%
TOTAL TUITION	60,300	63,582	68,603	5,021	7.9%
ENDOWMENT					
Restricted Endowment	7,694	6,940	7,074	134	1.9%
Unrestricted Endowment	8,281	8,252	8,252	-	0.0%
TOTAL ENDOWMENT	15,975	15,192	15,326	134	0.9%
OTHER REVENUE					
Research & Training	12,930	12,657	12,816	159	1.3%
Restricted Gifts	3,007	2,060	2,572	512	24.9%
Overhead Recovery	4,278	4,017	4,201	184	4.6%
Unrestricted Gifts	525	500	510	10	2.0%
State Support	-	-	-	-	0.0%
Organized Activities	133	-	-	-	0.0%
Other Income	215	124	318	194	156.5%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	21,088	19,358	20,417	1,059	5.5%
TOTAL REVENUE	\$ 97,363	\$ 98,132	\$ 104,346	\$ 6,214	6.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 23,845	\$ 24,108	\$ 25,565	\$ 1,457	6.0%
Other Salaries	9,256	8,833	8,953	120	1.4%
TOTAL SALARIES	33,101	32,941	34,518	1,577	4.8%
Fringe	9,830	9,640	10,642	1,002	10.4%
Student Salaries	6,484	6,701	7,274	573	8.6%
Student Aid	8,264	9,302	10,074	772	8.3%
Non-salary	10,976	12,358	13,361	1,003	8.1%
TOTAL DIRECT EXPENSE	68,655	70,942	75,869	4,927	6.9%
<i>Restricted Direct Expense</i>	<i>23,631</i>	<i>21,657</i>	<i>22,462</i>	<i>805</i>	<i>3.7%</i>
<i>Unrestricted Direct Expense</i>	<i>45,024</i>	<i>49,285</i>	<i>53,407</i>	<i>4,122</i>	<i>8.4%</i>
INDIRECT EXPENSE					
Library	3,414	3,498	3,570	72	2.1%
Student Services	8,117	8,511	8,782	271	3.2%
Plant	9,855	10,330	10,823	493	4.8%
Information Services	5,945	6,296	6,369	73	1.2%
University Services	4,233	4,444	4,620	176	4.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	31,564	33,079	34,164	1,085	3.3%
TOTAL EXPENSE	\$ 100,219	\$ 104,021	\$ 110,033	\$ 6,012	5.8%
OPERATING MARGIN	\$ (2,856)	\$ (5,889)	\$ (5,687)	\$ 202	3.4%
Undergraduate Tuition Subvention	2,585	2,378	1,999	(379)	
Use of Retained Surplus	271	3,511	3,688	177	
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	

CASE SCHOOL OF ENGINEERING

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 17,135	\$ 19,688	\$ 21,164	\$ 1,476	7.5%
Summer	1,373	1,329	1,547	218	16.4%
Professional	858	988	1,093	105	10.6%
Graduate	8,142	8,353	9,077	724	8.7%
Fees	355	321	334	13	4.0%
TOTAL TUITION	27,863	30,679	33,215	2,536	8.3%
ENDOWMENT					
Restricted Endowment	4,428	4,891	5,153	262	5.4%
Unrestricted Endowment	4,300	4,325	4,347	22	0.5%
TOTAL ENDOWMENT	8,728	9,216	9,500	284	3.1%
OTHER REVENUE					
Research & Training	33,008	32,656	33,626	970	3.0%
Restricted Gifts	2,324	2,344	2,367	23	1.0%
Overhead Recovery	9,372	9,150	10,500	1,350	14.8%
Unrestricted Gifts	380	450	650	200	44.4%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	994	2,111	4,707	2,596	123.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	46,078	46,711	51,850	5,139	11.0%
TOTAL REVENUE	\$ 82,669	\$ 86,606	\$ 94,565	\$ 7,959	9.2%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 15,785	\$ 16,950	\$ 18,532	\$ 1,582	9.3%
Other Salaries	10,441	10,420	12,395	1,975	19.0%
TOTAL SALARIES	26,226	27,370	30,927	3,557	13.0%
Fringe	7,859	7,947	9,431	1,484	18.7%
Student Salaries	9,294	9,819	9,272	(547)	-5.6%
Student Aid	3,976	4,641	4,186	(455)	-9.8%
Non-salary	17,479	17,490	20,091	2,601	14.9%
TOTAL DIRECT EXPENSE	64,834	67,267	73,907	6,640	9.9%
<i>Restricted Direct Expense</i>	<i>39,760</i>	<i>39,891</i>	<i>41,146</i>	<i>1,255</i>	<i>3.1%</i>
<i>Unrestricted Direct Expense</i>	<i>25,074</i>	<i>27,376</i>	<i>32,761</i>	<i>5,385</i>	<i>19.7%</i>
INDIRECT EXPENSE					
Library	1,816	1,823	1,934	111	6.1%
Student Services	3,308	3,440	3,693	253	7.4%
Plant	9,009	9,340	9,837	497	5.3%
Information Services	3,739	3,869	4,031	162	4.2%
University Services	3,990	4,035	4,293	258	6.4%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	21,862	22,507	23,788	1,281	5.7%
TOTAL EXPENSE	\$ 86,696	\$ 89,774	\$ 97,695	\$ 7,921	8.8%
OPERATING MARGIN	\$ (4,027)	\$ (3,168)	\$ (3,130)	\$ 38	1.2%
Undergraduate Tuition Subvention	951	875	730	(145)	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ (3,076)	\$ (2,293)	\$ (2,400)	\$ (107)	

WEATHERHEAD SCHOOL OF MANAGEMENT

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 7,936	\$ 8,443	\$ 8,968	\$ 525	6.2%
Summer	2,015	1,587	1,125	(462)	-29.1%
Professional	20,667	23,765	24,839	1,074	4.5%
Graduate	1,244	1,315	1,427	112	8.5%
Fees	195	200	175	(25)	-12.5%
TOTAL TUITION	32,057	35,310	36,534	1,224	3.5%
ENDOWMENT					
Restricted Endowment	2,776	3,386	3,847	461	13.6%
Unrestricted Endowment	1,741	1,761	1,924	163	9.3%
TOTAL ENDOWMENT	4,517	5,147	5,771	624	12.1%
OTHER REVENUE					
Research & Training	309	599	100	(499)	-83.3%
Restricted Gifts	1,836	2,309	3,907	1,598	69.2%
Overhead Recovery	196	410	56	(354)	-86.3%
Unrestricted Gifts	325	400	425	25	6.3%
State Support	-	-	-	-	0.0%
Organized Activities	3,804	3,830	4,129	299	7.8%
Other Income	478	449	819	370	82.4%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	6,948	7,997	9,436	1,439	18.0%
TOTAL REVENUE	\$ 43,522	\$ 48,454	\$ 51,741	\$ 3,287	6.8%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 12,038	\$ 13,082	\$ 13,360	\$ 278	2.1%
Other Salaries	4,298	5,512	5,295	(217)	-3.9%
TOTAL SALARIES	16,336	18,594	18,655	61	0.3%
Fringe	4,912	5,511	5,869	358	6.5%
Student Salaries	1,321	1,717	1,757	40	2.3%
Student Aid	3,958	4,709	5,645	936	19.9%
Non-salary	6,603	7,280	8,831	1,551	21.3%
TOTAL DIRECT EXPENSE	33,130	37,811	40,757	2,946	7.8%
<i>Restricted Direct Expense</i>	<i>4,921</i>	<i>6,294</i>	<i>7,854</i>	<i>1,560</i>	<i>24.8%</i>
<i>Unrestricted Direct Expense</i>	<i>28,209</i>	<i>31,517</i>	<i>32,903</i>	<i>1,386</i>	<i>4.4%</i>
INDIRECT EXPENSE					
Library	1,383	1,382	1,422	40	2.9%
Student Services	1,754	1,791	1,851	60	3.4%
Plant	2,945	3,070	3,222	152	5.0%
Information Services	2,208	2,228	2,291	63	2.8%
University Services	2,105	2,199	2,242	43	2.0%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	10,395	10,670	11,028	358	3.4%
TOTAL EXPENSE	\$ 43,525	\$ 48,481	\$ 51,785	\$ 3,304	6.8%
OPERATING MARGIN	\$ (3)	\$ (27)	\$ (44)	\$ (17)	-63.0%
Undergraduate Tuition Subvention	442	407	343	(64)	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 439	\$ 380	\$ 299	\$ (81)	

MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 85	\$ 105	\$ 112	\$ 7	6.7%
Summer	1,183	958	1,430	472	49.3%
Professional	8,996	9,320	11,148	1,828	19.6%
Graduate	654	575	443	(132)	-23.0%
Fees	1	-	25	25	0.0%
TOTAL TUITION	10,919	10,958	13,158	2,200	20.1%
ENDOWMENT					
Restricted Endowment	1,655	2,177	2,399	222	10.2%
Unrestricted Endowment	555	568	559	(9)	-1.6%
TOTAL ENDOWMENT	2,210	2,745	2,958	213	7.8%
OTHER REVENUE					
Research & Training	4,516	3,766	3,689	(77)	-2.0%
Restricted Gifts	1,945	1,980	1,451	(529)	-26.7%
Overhead Recovery	1,115	947	1,021	74	7.8%
Unrestricted Gifts	131	100	100	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	62	192	118	(74)	-38.5%
Other Income	31	15	425	410	2733.3%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	7,800	7,000	6,804	(196)	-2.8%
TOTAL REVENUE	\$ 20,929	\$ 20,703	\$ 22,920	\$ 2,217	10.7%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 4,053	\$ 4,326	\$ 4,401	\$ 75	1.7%
Other Salaries	4,371	4,258	4,223	(35)	-0.8%
TOTAL SALARIES	8,424	8,584	8,624	40	0.5%
Fringe	2,544	2,508	2,640	132	5.3%
Student Salaries	1,189	1,092	1,020	(72)	-6.6%
Student Aid	4,163	4,245	3,398	(847)	-20.0%
Non-salary	1,490	1,565	3,264	1,699	108.6%
TOTAL DIRECT EXPENSE	17,810	17,994	18,946	952	5.3%
<i>Restricted Direct Expense</i>	<i>8,116</i>	<i>7,923</i>	<i>7,539</i>	<i>(384)</i>	<i>-4.8%</i>
<i>Unrestricted Direct Expense</i>	<i>9,694</i>	<i>10,071</i>	<i>11,407</i>	<i>1,336</i>	<i>13.3%</i>
INDIRECT EXPENSE					
Library	477	598	603	5	0.8%
Student Services	261	261	251	(10)	-3.8%
Plant	635	677	1,013	336	49.6%
Information Services	773	826	867	41	5.0%
University Services	875	948	1,103	155	16.4%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	3,021	3,310	3,837	527	15.9%
TOTAL EXPENSE	\$ 20,831	\$ 21,304	\$ 22,783	\$ 1,479	6.9%
OPERATING MARGIN	\$ 98	\$ (601)	\$ 137	\$ 738	122.8%
Undergraduate Tuition Subvention	4	4	3	(1)	
Use of Retained Surplus	-	597	-	(597)	
SURPLUS/(DEFICIT)	\$ 102	\$ -	\$ 140	\$ 140	

CASE SCHOOL OF LAW

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 12	\$ -	\$ -	-	0.0%
Summer	248	242	441	199	82.2%
Professional	27,492	28,123	25,104	(3,019)	-10.7%
Graduate	-	-	-	-	0.0%
Fees	-	-	-	-	0.0%
TOTAL TUITION	27,752	28,365	25,545	(2,820)	-9.9%
ENDOWMENT					
Restricted Endowment	4,278	4,620	4,581	(39)	-0.8%
Unrestricted Endowment	521	524	517	(7)	-1.3%
TOTAL ENDOWMENT	4,799	5,144	5,098	(46)	-0.9%
OTHER REVENUE					
Research & Training	248	195	54	(141)	-72.3%
Restricted Gifts	256	150	126	(24)	-16.0%
Overhead Recovery	56	50	-	(50)	-100.0%
Unrestricted Gifts	1,081	1,100	1,150	50	4.5%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	327	684	180	(504)	-73.7%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	1,968	2,179	1,510	(669)	-30.7%
TOTAL REVENUE	\$ 34,519	\$ 35,688	\$ 32,153	\$ (3,535)	-9.9%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 9,006	\$ 8,425	\$ 8,764	\$ 339	4.0%
Other Salaries	3,076	3,291	2,795	(496)	-15.1%
TOTAL SALARIES	12,082	11,716	11,559	(157)	-1.3%
Fringe	3,681	3,513	3,641	128	3.6%
Student Salaries	213	246	227	(19)	-7.7%
Student Aid	7,173	8,484	9,746	1,262	14.9%
Non-salary	3,333	3,696	3,379	(317)	-8.6%
TOTAL DIRECT EXPENSE	26,482	27,655	28,552	897	3.2%
<i>Restricted Direct Expense</i>	<i>4,782</i>	<i>4,965</i>	<i>4,761</i>	<i>(204)</i>	<i>-4.1%</i>
<i>Unrestricted Direct Expense</i>	<i>21,700</i>	<i>22,690</i>	<i>23,791</i>	<i>1,101</i>	<i>4.9%</i>
INDIRECT EXPENSE					
Library	3,464	3,495	2,887	(608)	-17.4%
Student Services	402	383	379	(4)	-1.0%
Plant	1,571	1,647	1,724	77	4.7%
Information Services	1,499	1,544	1,547	3	0.2%
University Services	1,517	1,625	1,760	135	8.3%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	8,453	8,694	8,297	(397)	-4.6%
TOTAL EXPENSE	\$ 34,935	\$ 36,349	\$ 36,849	\$ 500	1.4%
OPERATING MARGIN	\$ (416)	\$ (661)	\$ (4,696)	\$ (4,035)	-610.4%
Undergraduate Tuition Subvention	1	1	1	-	
Use of Retained Surplus	415	660	1,715	1,055	
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ (2,980)	\$ (2,980)	

CASE SCHOOL OF DENTAL MEDICINE

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 53	\$ 64	\$ 69	\$ 5	7.8%
Summer	323	354	388	34	9.6%
Professional	15,032	16,265	17,301	1,036	6.4%
Graduate	1,436	1,404	1,877	473	33.7%
Fees	685	664	705	41	6.2%
TOTAL TUITION	17,529	18,751	20,340	1,589	8.5%
ENDOWMENT					
Restricted Endowment	565	612	1,428	816	133.3%
Unrestricted Endowment	69	74	70	(4)	-5.4%
TOTAL ENDOWMENT	634	686	1,498	812	118.4%
OTHER REVENUE					
Research & Training	2,463	2,523	2,229	(294)	-11.7%
Restricted Gifts	1,068	1,045	1,036	(9)	-0.9%
Overhead Recovery	1,241	1,045	889	(156)	-14.9%
Unrestricted Gifts	283	350	300	(50)	-14.3%
State Support	-	-	-	-	0.0%
Organized Activities	7,129	7,129	8,420	1,291	18.1%
Other Income	410	420	1,494	1,074	255.7%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	12,594	12,512	14,368	1,856	14.8%
TOTAL REVENUE	\$ 30,757	\$ 31,949	\$ 36,206	\$ 4,257	13.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 8,114	\$ 9,070	\$ 9,602	\$ 532	5.9%
Other Salaries	4,327	4,788	4,851	63	1.3%
TOTAL SALARIES	12,441	13,858	14,453	595	4.3%
Fringe	3,733	4,099	4,518	419	10.2%
Student Salaries	175	220	123	(97)	-44.1%
Student Aid	473	480	1,189	709	147.7%
Non-salary	6,178	7,063	8,929	1,866	26.4%
TOTAL DIRECT EXPENSE	23,000	25,720	29,212	3,492	13.6%
<i>Restricted Direct Expense</i>	<i>4,096</i>	<i>4,180</i>	<i>4,693</i>	<i>513</i>	<i>12.3%</i>
<i>Unrestricted Direct Expense</i>	<i>18,904</i>	<i>21,540</i>	<i>24,519</i>	<i>2,979</i>	<i>13.8%</i>
INDIRECT EXPENSE					
Library	342	411	431	20	4.9%
Student Services	227	251	252	1	0.4%
Plant	2,358	2,492	2,612	120	4.8%
Information Services	1,074	1,134	1,152	18	1.6%
University Services	1,439	1,522	1,543	21	1.4%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	5,440	5,810	5,990	180	3.1%
TOTAL EXPENSE	\$ 28,440	\$ 31,530	\$ 35,202	\$ 3,672	11.6%
OPERATING MARGIN	\$ 2,317	\$ 419	\$ 1,004	\$ 585	139.6%
Undergraduate Tuition Subvention	3	3	3	-	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 2,320	\$ 422	\$ 1,007	\$ 585	

FRANCES PAYNE BOLTON SCHOOL OF NURSING

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 4,062	\$ 4,885	\$ 5,185	\$ 300	6.1%
Summer	1,800	1,237	1,831	594	48.0%
Professional	9,817	9,455	9,917	462	4.9%
Graduate	602	606	855	249	41.1%
Fees	25	206	267	61	29.6%
TOTAL TUITION	16,306	16,389	18,055	1,666	10.2%
ENDOWMENT					
Restricted Endowment	1,921	2,702	2,792	90	3.3%
Unrestricted Endowment	1,131	1,158	1,142	(16)	-1.4%
TOTAL ENDOWMENT	3,052	3,860	3,934	74	1.9%
OTHER REVENUE					
Research & Training	3,714	3,167	3,198	31	1.0%
Restricted Gifts	271	454	189	(265)	-58.4%
Overhead Recovery	1,341	1,240	1,275	35	2.8%
Unrestricted Gifts	276	270	270	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	-	-	0.0%
Other Income	(2)	32	70	38	118.8%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	5,600	5,163	5,002	(161)	-3.1%
TOTAL REVENUE	\$ 24,958	\$ 25,412	\$ 26,991	\$ 1,579	6.2%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 6,356	\$ 6,555	\$ 7,189	\$ 634	9.7%
Other Salaries	3,343	3,520	3,398	(122)	-3.5%
TOTAL SALARIES	9,699	10,075	10,587	512	5.1%
Fringe	2,940	2,990	3,299	309	10.3%
Student Salaries	436	452	622	170	37.6%
Student Aid	1,895	1,952	2,180	228	11.7%
Non-salary	2,655	3,484	3,665	181	5.2%
TOTAL DIRECT EXPENSE	17,625	18,953	20,353	1,400	7.4%
<i>Restricted Direct Expense</i>	<i>5,906</i>	<i>6,323</i>	<i>6,179</i>	<i>(144)</i>	<i>-2.3%</i>
<i>Unrestricted Direct Expense</i>	<i>11,719</i>	<i>12,630</i>	<i>14,174</i>	<i>1,544</i>	<i>12.2%</i>
INDIRECT EXPENSE					
Library	624	738	762	24	3.3%
Student Services	960	1,011	1,071	60	5.9%
Plant	1,629	1,724	1,822	98	5.7%
Information Services	1,273	1,301	1,309	8	0.6%
University Services	1,314	1,308	1,235	(73)	-5.6%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	5,800	6,082	6,199	117	1.9%
TOTAL EXPENSE	\$ 23,425	\$ 25,035	\$ 26,552	\$ 1,517	6.1%
OPERATING MARGIN	\$ 1,533	\$ 377	\$ 439	\$ 62	16.4%
Undergraduate Tuition Subvention	227	209	173	(36)	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 1,760	\$ 586	\$ 612	\$ 26	

CASE SCHOOL OF MEDICINE

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 1,887	\$ 2,270	\$ 2,442	\$ 172	7.6%
Summer	1,226	1,280	1,850	570	44.5%
Professional	36,690	38,503	39,896	1,393	3.6%
Graduate	15,629	17,771	20,728	2,957	16.6%
Fees	324	300	385	85	28.3%
TOTAL TUITION	55,756	60,124	65,301	5,177	8.6%
ENDOWMENT					
Restricted Endowment	10,518	11,950	16,104	4,154	34.8%
Unrestricted Endowment	10,632	10,979	10,979	-	0.0%
TOTAL ENDOWMENT	21,150	22,929	27,083	4,154	18.1%
OTHER REVENUE					
Research & Training	278,472	265,798	256,619	(9,179)	-3.5%
Restricted Gifts	16,964	19,250	19,324	74	0.4%
Overhead Recovery	61,848	58,408	56,500	(1,908)	-3.3%
Unrestricted Gifts	654	4,700	500	(4,200)	-89.4%
State Support	2,744	2,743	2,743	-	0.0%
Organized Activities	798	914	818	(96)	-10.5%
Other Income	34,503	30,181	31,667	1,486	4.9%
Auxiliaries	-	-	-	-	0.0%
TOTAL OTHER REVENUE	395,983	381,994	368,171	(13,823)	-3.6%
TOTAL REVENUE	\$ 472,889	\$ 465,047	\$ 460,555	\$ (4,492)	-1.0%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 60,265	\$ 62,294	\$ 62,322	\$ 28	0.0%
Other Salaries	57,257	56,899	55,888	(1,011)	-1.8%
TOTAL SALARIES	117,522	119,193	118,210	(983)	-0.8%
Fringe	33,564	32,439	33,744	1,305	4.0%
Student Salaries	6,260	6,822	6,232	(590)	-8.6%
Student Aid	22,543	23,071	24,082	1,011	4.4%
Non-salary	233,092	224,528	214,795	(9,733)	-4.3%
TOTAL DIRECT EXPENSE	412,981	406,053	397,063	(8,990)	-2.2%
<i>Restricted Direct Expense</i>	<i>305,954</i>	<i>296,998</i>	<i>292,047</i>	<i>(4,951)</i>	<i>-1.7%</i>
<i>Unrestricted Direct Expense</i>	<i>107,027</i>	<i>109,055</i>	<i>105,016</i>	<i>(4,039)</i>	<i>-3.7%</i>
INDIRECT EXPENSE					
Library	2,767	2,677	2,768	91	3.4%
Student Services	1,682	1,704	1,778	74	4.3%
Plant	25,358	26,259	27,461	1,202	4.6%
Information Services	9,455	9,313	9,433	120	1.3%
University Services	19,383	20,409	21,131	722	3.5%
Auxiliaries	-	-	-	-	0.0%
TOTAL INDIRECT EXPENSE	58,645	60,362	62,571	2,209	3.7%
TOTAL EXPENSE	\$ 471,626	\$ 466,415	\$ 459,634	\$ (6,781)	-1.5%
OPERATING MARGIN	\$ 1,263	\$ (1,368)	\$ 921	\$ 2,289	167.3%
Undergraduate Tuition Subvention	105	97	80	(17)	
Use of Surplus/Encumbered Funds	-	2,253	-	(2,253)	
SURPLUS/(DEFICIT)	\$ 1,368	\$ 982	\$ 1,001	\$ 19	

UNIVERSITY GENERAL

<i>In thousands of dollars</i>	2012 Actual	2013 Budget	2014 Budget	\$ Increase/ (Decrease) from 2013 Budget	% Variance to 2013 Budget
REVENUE					
TUITION					
Undergraduate	\$ 63,257	\$ 79,501	\$ 82,546	\$ 3,045	3.8%
Summer	83	-	-	-	0.0%
Professional	686	-	-	-	0.0%
Graduate	(17)	-	-	-	0.0%
Fees	516	467	623	156	33.4%
TOTAL TUITION	64,525	79,968	83,169	3,201	4.0%
ENDOWMENT					
Restricted Endowment	11,706	9,663	9,160	(503)	-5.2%
Unrestricted Endowment	9,455	8,820	9,013	193	2.2%
TOTAL ENDOWMENT	21,161	18,483	18,173	(310)	-1.7%
OTHER REVENUE					
Research & Training	1,385	200	778	578	289.0%
Restricted Gifts	14,994	8,566	8,201	(365)	-4.3%
Overhead Recovery	190	31	31	-	0.0%
Unrestricted Gifts	47	-	35	35	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	-	-	25	25	0.0%
Other Income	12,408	10,758	13,659	2,901	27.0%
Auxiliaries	50,909	56,022	61,051	5,029	9.0%
TOTAL OTHER REVENUE	79,933	75,577	83,780	8,203	10.9%
TOTAL REVENUE	\$ 165,619	\$ 174,028	\$ 185,122	\$ 11,094	6.4%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 861	\$ 92	\$ 398	\$ 306	332.6%
Other Salaries	1,416	792	863	71	9.0%
TOTAL SALARIES	2,277	884	1,261	377	42.6%
Fringe	682	265	388	123	46.4%
Student Salaries	1,725	1,787	1,826	39	2.2%
Student Aid	76,637	88,522	92,528	4,006	4.5%
Non-salary	8,700	1,736	1,765	29	1.7%
TOTAL DIRECT EXPENSE	90,021	93,194	97,768	4,574	4.9%
<i>Restricted Direct Expense</i>	<i>28,085</i>	<i>18,429</i>	<i>18,139</i>	<i>(290)</i>	<i>-1.6%</i>
<i>Unrestricted Direct Expense</i>	<i>61,936</i>	<i>74,765</i>	<i>79,629</i>	<i>4,864</i>	<i>6.5%</i>
INDIRECT EXPENSE					
Library	1,417	1,102	362	(740)	-67.2%
Student Services	3,630	2,235	2,664	429	19.2%
Plant	(2,357)	(747)	(1,462)	(715)	-95.7%
Information Services	(714)	(1,251)	(1,052)	199	15.9%
University Services	16,041	14,349	16,526	2,177	15.2%
Auxiliaries	50,313	56,049	58,536	2,487	4.4%
TOTAL INDIRECT EXPENSE	68,330	71,737	75,574	3,837	5.3%
TOTAL EXPENSE	\$ 158,351	\$ 164,931	\$ 173,342	\$ 8,411	5.1%
OPERATING MARGIN	\$ 7,268	\$ 9,097	\$ 11,780	\$ 2,683	29.5%
Undergraduate Tuition Subvention	(4,318)	(3,974)	(3,332)	642	
Use of Retained Surplus	512	-	-	-	
SURPLUS/(DEFICIT)	\$ 3,462	\$ 5,123	\$ 8,448	\$ 3,325	

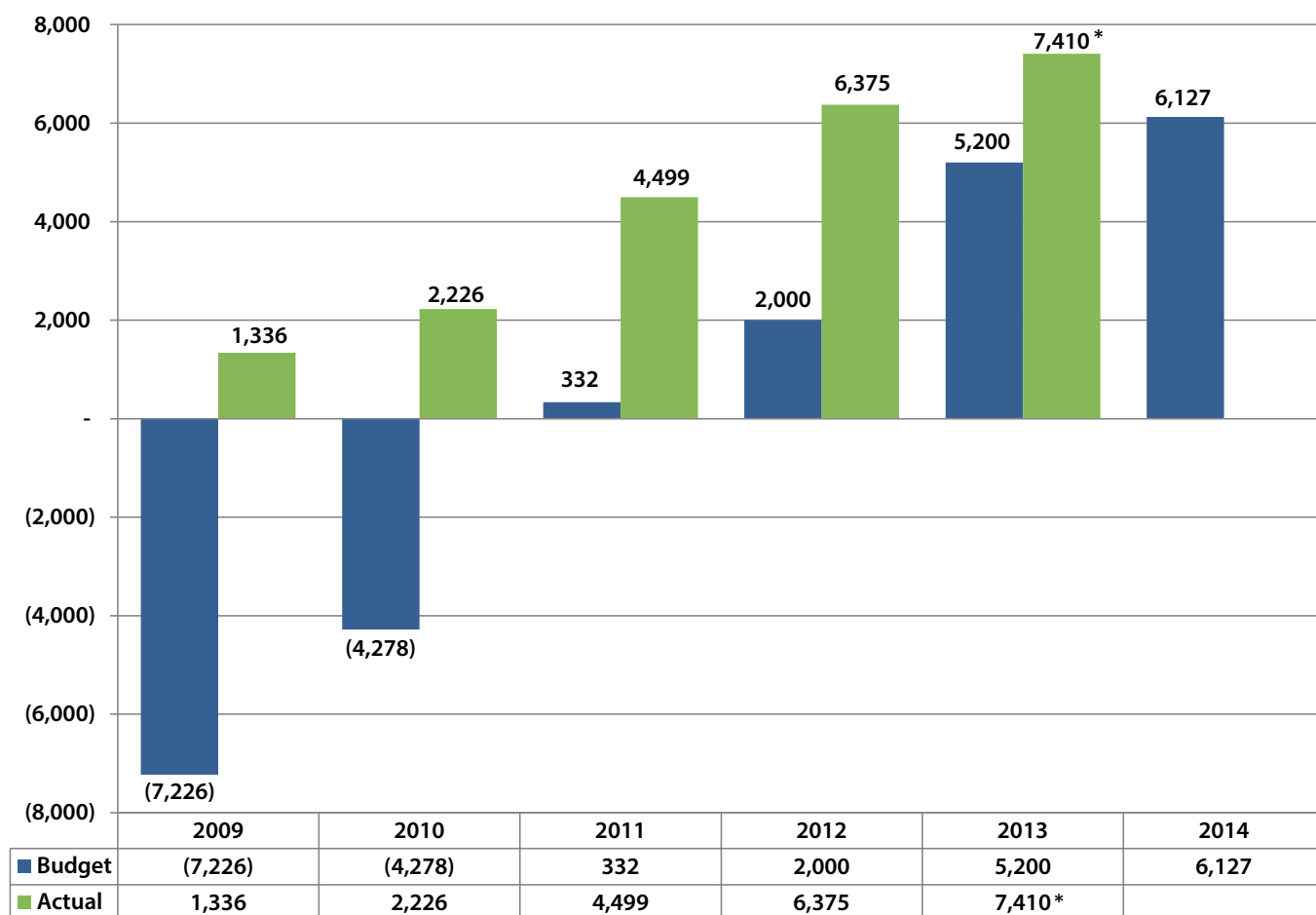
UNIVERSITY SURPLUS / (DEFICIT)

BY MANAGEMENT CENTER

		2009	2010	2011	2012	2013	2014
<i>In thousands of dollars</i>		Actual	Actual	Actual	Actual	Budget	Budget
CAS	\$	1,525	\$ 2,368	\$ -	\$ -	\$ -	-
CSE		(1,101)	(953)	(3,482)	(3,076)	(2,293)	(2,400)
WSOM		163	155	70	439	380	299
MSASS		160	46	61	102	-	140
LAW		171	2,145	-	-	-	(2,980)
DENT		2,324	1,946	2,526	2,320	422	1,007
NURS		-	(1)	793	1,760	586	612
CSOM		(5,953)	(2,976)	-	1,368	982	1,001
UGEN		4,047	(505)	4,531	3,462	5,123	8,448
UNIVERSITY SURPLUS/(DEFICIT)	\$	1,336	\$ 2,226	\$ 4,499	\$ 6,375	\$ 5,200	\$ 6,127

UNIVERSITY SURPLUS / (DEFICIT)

In thousands of dollars



* Q3 Forecast

FALL STUDENT ENROLLMENT

Case Western Reserve students only

	2011 Actual	2012 Actual	2013 Actual	2014 Budget
UNDERGRADUATE				
FULL-TIME *	4,085	3,895	4,260	4,448
PART-TIME	142	121	126	126
<i>* Includes Cooperative Education students which are not included in tuition calculations since these students are not charged tuition while in the Cooperative Education program</i>				
PROFESSIONAL				
FULL-TIME				
CSE	24	30	37	40
WSOM	444	421	507	686
MSASS	231	262	230	366
LAW	675	659	648	596
DENT	292	283	289	302
NURS	204	237	214	201
CSOM	823	823	814	850
Mandel Center **	29	9	-	-
TOTAL FULL-TIME	2,722	2,724	2,739	3,041
PART-TIME				
CSE	-	-	-	1
WSOM	321	296	258	136
MSASS	104	75	64	14
LAW	4	5	6	5
DENT	-	-	-	-
NURS	254	239	274	330
CSOM	-	-	-	-
Mandel Center **	50	37	-	-
TOTAL PART-TIME	733	652	602	486
<i>** Mandel Center students are included in the WSOM data in 2012 Actual</i>				
GRADUATE				
FULL-TIME				
CAS	468	471	487	538
CSE	485	495	496	269
WSOM	36	48	55	45
MSASS	42	41	42	14
DENT	48	55	60	78
NURS	40	36	31	20
CSOM	545	617	686	665
Non-Degree	7	-	7	7
TOTAL FULL-TIME	1,671	1,763	1,864	1,636
PART-TIME				
CAS	70	69	60	28
CSE	84	69	88	290
WSOM	-	2	-	-
MSASS	11	10	4	8
DENT	-	-	-	-
NURS	5	2	1	24
CSOM	110	92	97	115
Non-Degree	156	182	142	142
TOTAL PART-TIME	436	426	392	607
TOTAL FULL-TIME STUDENTS	8,478	8,382	8,863	9,125
TOTAL PART-TIME STUDENTS	1,311	1,199	1,120	1,219
TOTAL HEAD COUNT	9,789	9,581	9,983	10,344

TUITION RATES

Full-Time

Per academic year

		2011	2012	2013	2014	% Increase from 2013
Undergraduate	\$	37,300	\$ 38,760	\$ 40,120	\$ 41,420	3.2%
Graduate		34,320	35,690	37,120	38,588	4.0%
Graduate - M. S. Anesthesia		35,310	37,100	39,000	40,950	5.0%
MS Engineering Management		37,515	38,800	40,120	41,420	3.2%
Full time MBA		39,960	42,500	43,350	43,980	1.5%
MS Management		-	32,000	33,150	33,792	1.9%
Master of Accountancy		-	42,500	43,500	43,200	-0.7%
DM/PhD		45,000	50,000	50,000	50,000	0.0%
MSASS - Graduate		34,320	35,690	37,120	38,590	4.0%
Law - JD		40,450	42,450	44,500	46,700	4.9%
Dental Medicine - DMD		52,020	54,100	56,400	58,095	3.0%
Dental Medicine - Graduate		43,700	45,010	46,470	47,980	3.2%
Nursing		36,520	38,800	40,350	41,964	4.0%
Medicine		47,730	49,570	51,450	53,320	3.6%

Part-time rates may be found on the Bursar's Office website:

<http://www.cwru.edu/finadmin/controller/bursar/tuition.htm>

BOARD RATES

Per academic year

		2012	2013	2014	% Increase from 2013
17 meal swipes + \$150 in CaseCash/week	\$	5,038	\$ 5,266	\$ 5,436	3.2%
19 meal swipes + \$75 in CaseCash/week		5,068	5,296	5,468	3.2%
200 meal swipes/semester		5,038	5,266	5,436	3.2%
14 Kosher meal swipes/week		5,466	5,466	5,644	3.3%
10 Kosher meal swipes/week		4,860	4,860	5,018	3.3%
14 meal swipes + \$200 CaseCash/week		4,838	5,056	5,220	3.2%
10 meal swipes + \$250 CaseCash/week		4,724	4,938	5,098	3.2%
100 meal swipes/semester		3,052	3,190	3,294	3.2%
7 meal swipes/week		3,052	3,190	3,294	3.2%

ROOM RATES

Per academic year

	2011	2012	2013	2014	% Increase from 2013
<u>First and Second-Year Students</u>					
NRV and SRV					
Double/Triple	\$ 6,550	\$ 6,870	\$ 7,140	\$ 7,430	4.1%
Single	7,390	7,750	8,060	8,380	4.0%
SRV Suite					
Single	7,490	7,860	8,170	8,500	4.0%
<u>Greek</u>					
Single	\$ 7,490	\$ 7,860	\$ 8,170	\$ 8,500	4.0%
Double/Triple/Quad	6,550	6,870	7,140	7,430	4.1%
<u>Upper-Class Student Housing</u>					
Village @ 115 Apartments					
1 bedroom	\$ 9,680	\$ 10,150	\$ 10,550	\$ 10,970	4.0%
2 and 3 bedroom	9,270	9,720	10,110	10,510	4.0%
4 and 5 bedroom	9,030	9,470	9,850	10,240	4.0%
6 and 7 bedroom	8,730	9,160	9,530	9,910	4.0%
9 bedroom	8,550	8,970	9,330	9,700	4.0%
Tippit/Staley House Suites					
Suites	7,930	8,320	8,650	8,980	3.8%
<u>University-Owned Apartments</u>					
1680 E. 117th, 1715 E. 115th					
1 bedroom	\$ 8,230	\$ 8,640	\$ 8,990	\$ 9,330	3.8%
1719, 1720, 1727, 1728 E. 116th					
2 and 3 bedroom	7,980	8,370	8,700	9,030	3.8%
11414 Fairchild					
3 bedroom	8,550	8,970	9,330	9,700	4.0%
11422 Fairchild, 11407, 11409 Glenwood					
2-4 bedroom	9,030	9,470	9,850	10,240	4.0%
11430 Fairchild					
4 bedroom	9,270	9,720	10,110	10,510	4.0%

INCOME AND EXPENSE ALLOCATION PRACTICES

All dollars in thousands, unless otherwise noted

The University operates under a decentralized structure with the philosophy that each management center is responsible for the planning and implementation of academic programs, revenue development, and expense management. This concept is implemented by crediting each management center with revenue and expense directly generated by operations. Because not all revenue or expense is directly developed by a school, allocation rules assign certain revenue and indirect expense for support services. The operating principle guiding these rules is that they fairly assign revenue or expense as a proxy for actual direct generation of revenue 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.

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 in 2011 and 2012; the remaining 15% is assigned based upon the proportion of baccalaureate degrees awarded in 2011 and 2012.

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

4,329 FTE students, average for year
28.5 credit hours/student
1,250 first-year students

Undergraduate tuition revenue is distributed using the average credit hours taught by the management center in 2011 and 2012 to calculate the percentage distribution. The degrees-granted percentage is an average of 2011 and 2012 actuals. The data used to generate these averages is available on the Office of Budget & Financial Planning website: case.edu/provost/budget

Undergraduate Tuition Income	\$ 174,431
Less: Unfunded Student Aid	(79,082) *
Undergraduate Tuition Distributed to Schools	\$ 95,349

Regular Credit Hours Distribution	\$ 74,422
SAGES Credit Hours Distribution	6,625
Degrees Granted Distribution	14,302
Total Undergraduate Tuition Distribution	\$ 95,349

* 100% of unfunded student aid assigned to UGEN.

Undergraduate Tuition Distribution and Total Revenue

	Regular Credit Hour Distribution	SAGES Credit Hour Distribution	Degrees Granted Distribution	Total Tuition Distribution
CAS	\$ 44,473	\$ 2,062	\$ 7,410	\$ 54,245 *
CSE	16,429	284	4,451	21,164
WSOM	7,252	349	1,367	8,968
MSASS	112	-	-	112
LAW	-	-	-	-
DENT	-	69	-	69
NURS	3,816	295	1,074	5,185
CSOM	2,340	102	-	2,442
UGEN	-	3,464	-	3,464
TOTAL	\$ 74,422	\$ 6,625	\$ 14,302	\$ 95,649
Unfunded Aid				\$ 79,082
TOTAL UNDERGRADUATE TUITION REVENUE				\$ 174,731

*The undergraduate tuition distribution for CAS includes an additional \$300 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.

Endowment

Endowment funds are pooled and classified as belonging to a school or University General. Each year, Trustees approve a payout rate. For 2014, that rate is 5.3% of market value. Revenue is assigned based upon the market value of funds as of June 30, 2013. The revenue 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 revenue is developed directly by the schools' efforts and the schools receive full credit for sums actually received. Revenue generated for the University as a whole is attributed to University General. Revenue shown as restricted is only to be used by a particular school or for a particular purpose. Restricted revenue (restricted endowment, research and training grants, and restricted gifts) supports "funded" expense. In these instances, revenue is recognized as the matching expense is incurred. All other revenue is unrestricted and is credited directly to the management center that generated the revenue. This revenue is recorded when received and supports a school's unrestricted and "indirect" expense.

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 expense. In addition, each school is allocated a share of the expense to provide central and support services. This expense is categorized as Library, Student Services, Plant Services, Information Technology Services and University Services. These expenditures are recorded in each budget summary as indirect expense.

Library

Library includes the operation of the University Library, Health Science Library, Law Library, and the MSASS Library. 75% of the University Library expense 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 expense 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 expense; however, its share of the other Libraries is 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 is available on the Office of Budget & Financial Planning website:

case.edu/provost/budget

Library Budgets

University Library (UL)	\$ 8,753
Health Science Library (HS)	2,974 *
MSASS Library	615
Law Library	2,679
Total Library Operating Budget	\$ 15,021
Endowment support for Library Budgets	\$ 77
UGEN Strategic Savings Plan	(359) **
Total Library Budget (Includes Endowment)	\$ 14,739

*Actual budget assigned to schools is \$2,445; the balance (\$500) is offset by income from the CMLA.

** 100% assigned to UGEN.

Library Expenses Assigned, by Management Center

	University Library	Health Science Library	MSASS Library	Law Library	Total Library Allocation
CAS	\$ 3,258	\$ 269	\$ 43	\$ -	\$ 3,570
CSE	1,766	145	23	-	1,934
WSOM	1,298	107	17	-	1,422
MSASS	191	38	374	-	603
LAW	166	33	9	2,679	2,887 *
DENT	212	212	7	-	431
NURS	474	277	11	-	762
CSOM	1,362	1,362	44	-	2,768
UGEN	26	2	87	-	362 **
TOTAL LIBRARY	\$ 8,753	\$ 2,445	\$ 615	\$ 2,679	\$ 14,739

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

** Includes 100% of the UGEN Strategic Savings Plan.

Student Services

Student Services include the expense 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 expense associated with the SAGES program (net of the tuition generated by non-school based lecturers) is included in this category and is 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 this expense is 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 two-year average direct expense methodology. The student numbers used in the assignment are an average of the 2011 and 2012 enrollment.

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

Student Numbers used for the 2014 Budget, based on 2012 and 2013 average enrollment

	Undergraduate FTE *	Undergraduate Head Count	Graduate Full-Time	Graduate Part-Time	Professional Full-Time	Professional Part-Time	Total Head Count
CAS	2,361	2,408	479	65	-	-	2,952
CSE	890	908	496	79	34	-	1,516
WSOM	396	404	52	1	463	273	1,192
MSASS	5	5	42	7	246	70	369
LAW	0	0	-	-	654	6	659
DENT	3	3	58	-	286	-	346
NURS	216	221	34	2	226	257	738
CSOM	101	103	652	95	819	-	1,667
UGEN	147	150	-	-	6	23	179
TOTAL	4,119	4,201	1,810	247	2,732	628	9,618

*Percentage distribution for undergrad FTE and head count uses two years of credit hour data and is equal to the 2014 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.

2014 Student Services Expenses Assigned, by Allocation Methodology

	Undergraduate FTE	Student Head Count	Graduate Student Head Count	Graduate/Professional Head Count	University Service	SAGES	Faculty/Staff Count	Special - Financial Aid	Total
CAS	\$ 6,861	\$ 876	\$ 220	\$ 51	\$ 34	\$ 84	\$ 43	\$ 613	\$ 8,782
CSE	2,586	450	233	57	32	12	32	291	3,693
WSOM	1,151	354	21	73	17	14	15	206	1,851
MSASS	13	109	20	34	8	-	12	55	251
LAW	1	197	-	61	13	-	10	97	379
DENT	9	103	23	32	11	3	20	51	252
NURS	629	219	14	48	9	12	14	126	1,071
CSOM	292	495	304	145	155	4	190	193	1,778
UGEN	426	52	-	3	1	142	-	37	661
TOTAL	\$ 11,968	\$ 2,855	\$ 835	\$ 504	\$ 280	\$ 271	\$ 336	\$ 1,669	\$ 18,718

Unallocated Student Services (100% to UGEN)* \$ 2,003

TOTAL STUDENT SERVICES \$ 20,721

*Includes 100% of UGEN Strategic Savings Plan.

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

Plant Services

Plant Services include the expense 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 expense is assigned 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 expense is 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 expense 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

Plant Services Allocation

	Schools Sq. Ft.	% of Sq. Ft.	Total Direct Plant	Administrative Space	University Library	Health Science Library
CAS	591,143	19.3%	\$ 7,182	\$ 629	\$ 632	\$ 133
CSE	598,890	19.6%	7,904	571	343	72
WSOM	186,872	6.1%	2,151	311	252	53
MSASS	67,614	2.2%	765	134	37	19
LAW	122,013	4.0%	1,360	230	32	16
DENT	154,952	5.1%	2,188	215	41	106
NURS	81,998	2.7%	1,141	185	92	138
CSOM	1,257,158	41.1%	22,800	2,888	264	678
UGEN	-	0.0%	-	19	5	1
TOTAL	3,060,640	100.0%	\$ 45,491	\$ 5,182	\$ 1,698	\$ 1,216

Plant Services Allocation, continued

	Student Service	Athletic Space	Shared Classroom	SAGES Allocation	Waste Removal (Fixed)	Total Plant Allocation
CAS	\$ 609	\$ 1,259	\$ 304	\$ 29	\$ 46	\$ 10,823
CSE	259	519	119	4	46	9,837
WSOM	128	271	51	5	-	3,222
MSASS	17	40	1	-	-	1,013
LAW	27	59	-	-	-	1,724
DENT	17	44	-	1	-	2,612
NURS	73	160	29	4	-	1,822
CSOM	117	325	15	1	373	27,461
UGEN	36	77	18	48	-	204
TOTAL	\$ 1,283	\$ 2,754	\$ 537	\$ 92	\$ 465	\$ 58,718
Unallocated Plant (100% to UGEN)*						\$ (1,666)
TOTAL PLANT						\$ 57,052

* Includes 100% of the UGEN Strategic Savings Plan

The Plant Service expense for each school or area is determined by each building's utilities rate and square footage. The totals for each school or area are in the table below.

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

footage.

The cost for Plant Services other than utilities is \$8.0809 per gross square foot. This expense is assigned based upon square footage.

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

Direct Plant Allocation

	Square Feet	(\$ Average Utilities Rate	(\$ Utilities	(\$ Space Charge	(\$ Total Direct Plant
CAS	591,143	\$ 4.068	\$ 2,405	\$ 4,777	\$ 7,182
CSE	598,890	5.118	3,065	4,839	7,904
WSOM	186,872	3.430	641	1,510	2,151
MSASS	67,614	3.239	219	546	765
LAW	122,013	3.065	374	986	1,360
DENT	154,952	6.041	936	1,252	2,188
NURS	81,998	5.829	478	663	1,141
CSOM	1,257,158	10.055	12,641	10,159	22,800
UGEN	-	-	-	-	-
SUBTOTAL SCHOOLS	3,060,640	\$ 6.783	\$ 20,759	\$ 24,732	\$ 45,491
Library	154,993	\$ 2.878	\$ 446	\$ 1,252	\$ 1,698
Health Science Library	82,185	6.717	552	664	1,216
Student Services	355,437	3.382	1,202	2,927	4,129
Administration	313,001	3.748	1,173	2,528	3,701
Vacant	153,637	1.556	239	1,242	1,481
Classrooms	49,180	2.847	140	397	537
Waste Removal	-	-	-	-	465
UGEN Strategic Savings	-	-	-	-	(1,666)
TOTAL ALLOCATED	4,169,073	\$ 5.879	\$ 24,511	\$ 33,742	\$ 57,052

Information Technology Services (ITS)

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

ITS expense is 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 related 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 ITS budget is allocated using the two-year average student count. It includes support for Blackboard, Technology Enhanced Classrooms, and other curriculum support. This component also includes the operation of the Student

Information System and related debt service.

The expense associated with 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. This expense is distributed using a faculty/staff/student count and utilizes the same counts used for the Library distribution.

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

Information Technology Costs Assigned, by cost pool

	Core Technology Costs Assigned	Instructional Costs Assigned	Administrative Costs Assigned	Infrastructure Costs Assigned	Information Services Costs Assigned
CAS	\$ 836	\$ 1,669	\$ 736	\$ 3,128	\$ 6,369
CSE	770	861	684	1,716	4,031
WSOM	274	576	357	1,084	2,291
MSASS	95	185	175	412	867
LAW	162	378	280	727	1,547
DENT	202	199	246	505	1,152
NURS	131	324	197	657	1,309
CSOM	1,730	957	3,366	3,380	9,433
UGEN	6	91	16	152	265
TOTAL	\$ 4,206	\$ 5,240	\$ 6,057	\$ 11,761	\$ 27,264
UGEN Strategic Savings Plan (100% to UGEN)					\$ (1,317)
TOTAL INFORMATION TECHNOLOGY SERVICES					\$ 25,947

University Services

University Services includes the general administrative expense 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 expense, auditing, and other expense 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. It should be noted that for this calculation,

the research and training expenditures that are based at the Cleveland Clinic Lerner College of Medicine are deducted from the CSOM expense. It should also be noted that certain University Service expense is 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 expense is allocated based on the percentage of direct expenses averaged over a two-year period. The data of those direct expense averages are available on the Office of Budget & Financial Planning website: case.edu/provost/budget

		Direct Expense				University Services
		2011	2012	Average 2011-2012	% of Total	Costs Assigned
CAS	\$	68,403	\$ 68,657	\$ 68,530	12.1%	\$ 4,620
CSE		62,531	64,834	63,683	11.3%	4,293
WSOM		33,371	33,131	33,251	5.9%	2,242
MSASS		14,911	17,811	16,361	2.9%	1,103
LAW		25,732	26,483	26,108	4.6%	1,760
DENT		22,784	22,999	22,892	4.1%	1,543
NURS		19,016	17,625	18,321	3.2%	1,235
CSOM		312,251	314,672	313,462	55.6%	21,131
UGEN		1,650	1,381	1,516	0.3%	102
TOTAL	\$	560,649	\$ 567,593	\$ 564,121	100.0%	\$ 38,029
Unallocated University Services (100% to UGEN)*						\$ 16,424
TOTAL UNIVERSITY SERVICES						\$ 54,453

* Includes 100% of the UGEN Strategic Savings Plan

USE OF RETAINED SURPLUSES

Schools are permitted to retain the excess of revenue 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.

Full detailed schedules for revenue and expense allocation, as well as a .pdf of this budget book may be found at:

<http://www.case.edu/provost/budget/opbudget.html>

