

UNIVERSITY OF MINNESOTA. Office of Vice President  
<sup>for</sup>  
HEALTH SCIENCES

Cost Allocation Study

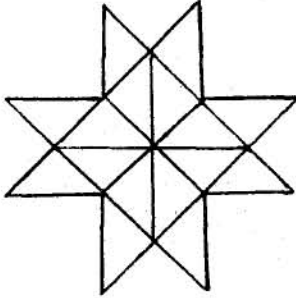
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UNIVERSITY OF MINNESOTA HEALTH SCIENCES

School of Dentistry  
Medical School  
School of Nursing  
College of Pharmacy  
School of Public Health  
University of Minnesota Hospitals

MAJOR AFFILIATED HOSPITALS

Hennepin County General Hospital  
Mount Sinai Hospital  
St. Paul-Ramsey Hospital  
Veterans Administration Hospital

October, 1972

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## FOREWORD AND ACKNOWLEDGEMENT

We wish to thank the Council of Health Sciences Deans and Directors, the Cost Allocation Study Advisory/Management Committee, the related controller/administrative contributors and the more than 3,500 individuals who completed effort reports.

Our study has been based on Guidelines For Academic Health Center Cost Allocation Studies,<sup>1</sup> the official methodology for a fourth round of national cost studies involving 40 academic health centers and health educational organizations across the country. The study is based primarily on individual effort reports from all Health Sciences units and the educational linkages of four major affiliate hospitals. Effort reporting by faculty, professionals and others is basic and central to cost studies because over 80% of the costs within academic health centers are based upon wages and salaries. Established procedures and routines are included to identify costs to programs for supplies and equipment as well as indirect costs for all units. The total picture thus includes an analysis of all health center costs on a unit-by-unit basis which are required to carry out quality programs for the education of health science professionals.

In academic health center settings, it is no longer questioned whether or not programs of research and service are necessary for the education of health science professionals. As the detail of subsequent sections indicates, it is clear that the logical place for the identification of effort analysis by program as well as for the estimate of service and research "crossover"

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<sup>1</sup>Guidelines For Academic Health Center Cost Allocation Studies, American Association of Medical Colleges, Washington, D.C., November, 1971.

into educational programs must necessarily be with the individual performing the services. There is no committee, no administrator or no researcher that can accurately and knowledgeably provide evaluation as to the impact of services as well as the individual himself.

Great care was taken to provide accurate instructions and to develop program definitions with specific input from faculty, professionals, and other participants within the Health Sciences. As a result, the analysis is related to the programs within units on the basis of involvement by unit personnel.

Again, we wish to thank all who participated in the study.

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UNIVERSITY OF MINNESOTA  
Health Sciences Cost Allocation Study  
July 1, 1972 - June 30, 1972

PART I - PLANNING, ORGANIZATION AND ORIENTATION<sup>2</sup>

Institutional Setting:

The institutional setting of the Health Sciences for the Cost Allocation Study is composed of five academic units and five teaching hospitals. The academic units include the School of Nursing, the College of Pharmacy, the School of Public Health, the School of Dentistry and the Medical School. The hospitals include University Hospitals, a primary teaching hospital, and four major affiliated hospitals including Hennepin County General Hospital, Mount Sinai Hospital, St. Paul-Ramsey Hospital and the Veterans Administration Hospital.

The University Health Sciences organization is headed by a Vice President for Health Sciences who reports directly to the President of the University. The deans and directors of the six campus units report administratively to the Vice President for Health Sciences. An Assistant Vice President of Health Sciences is designated as the individual responsible for planning and management of the affiliation activities involving more than one Health Sciences unit. There are relationships from each of the hospitals to nearly every academic Health Sciences unit and it is for this reason that coordination of the total interplay of affiliation activity is needed within the Office of the Vice President for Health Sciences.

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<sup>2</sup>Ibid., pp. 87-90.

The four major affiliated teaching hospitals are included in the study only to the extent of their interacting educational programs. Each affiliated hospital has significant numbers of faculty who are handled administratively through the Health Sciences and effort reporting for all such individuals is included as a major component of the study. The system for evaluating the impact of Health Sciences faculty effort at affiliations is no different from that of the academic units on the main campus. A high proportion of the individuals are directly payrolled through the University and the analysis of faculty effort and its impact on the many education programs is subject to the analysis procedures contained in the official study guidelines. Faculty, professionals and others whose efforts are involved in the educational program are also included in the study in cases where they are payrolled directly by any of the major affiliated teaching hospitals. The plan of analysis has called for the evaluation of the impact of all possible participants of the affiliated hospitals as these efforts relate to the furtherance and enrichment of the University-based programs.

The following is a schedule of participants reflecting key individuals of participating units of the study.

HEALTH SCIENCES COST ALLOCATION STUDY  
Advisory/Management Committee

Office of the Vice President for Health Sciences - Mr. David C. Berg, Assistant to the Vice President and Coordinator of the NIH Cost Study.

University Business Office - Mr. Thomas Gilson, Assistant Director of Research Accounting.

University Administrative Data Processing Center - Mr. Steven Johnson, Senior Programmer/Analyst.



School of Nursing - Mr. Donald Allison, Administrative Officer.

College of Pharmacy - Dr. Frank DiGangi, Assistant Dean and Professor.

School of Public Health - Mr. Rexford Singer, Assistant Director and Associate Professor.

School of Dentistry - Dr. Mellor Holland, Associate Dean and Professor.

Medical School - Dr. E. Wayne Drehmel, Assistant to the Dean and Assistant Professor.

University Hospitals - Mr. Donald Van Hulzen, Senior Associate Director.

Hennepin County General Hospital - Mr. William Kreykus, Administrator and Mr. Robert Reinkober, Assistant Administrator.

Mount Sinai Hospital - Mr. Les Halvorsen, Assistant Controller.

St. Paul-Ramsey Hospital - Mr. Otto Janke, Executive Director and Superintendent and Mr. LaVand Syverson, Associate Director.

Veterans Administration Hospital - Mr. W. G. Grippen, Fiscal Officer.

One significant data series developed initially was a Health Sciences-wide personnel roster having the capability of producing in computer print-out form a list of all faculty and non-faculty appointments that were active or which had been active within a department during the fiscal year. This personnel listing has extremely useful management information presented in listing form such as amount of salary, source of salary, percent of time and other characteristics of similar nature. Elementary counters are built into the information series so that department and college summaries are available as to overall patterns of funding, aggregate numbers of personnel by category, as well as distributions of personnel expenditures by class of account.

A second highly valuable data series developed was an account roster which similarly is based upon existing computer information available at

no cost from the University central files. The account roster follows along similar lines as the personnel roster in that it presents a monthly report of each active account within a department giving identity of the account, the dates of active funding, the magnitude of funding, the source of funding, the University and the outside account number designations, the balances, and so on. This computer system is basically a retrieval procedure linked to the University computer files in such a way that valuable information for day-to-day operating needs can be selected out as needed by the various Health Sciences units.

A third highly valuable data series is a computerized merged tape expenditures analysis by department and college. The University operates on a fund accounting system where all items of expenditure in the accounting system are classified by object-of-expenditure codes. This new printout system arranges over 300 object-of-classification categories in such a way as to get out meaningful groups, i.e., personnel salaries, travel, honorariums, overhead and so on that are of interest to management personnel for use in learning about expenditure patterns by department and by college. At any time during the course of the University operating year, this merged tape analysis can be run in such a way as to develop the year-to-date sorting of all of the financial expenditures on a two-way matrix showing selected expenditure patterns in terms of various kinds of funding, i.e., state, federal research, federal training and so forth. This kind of breakout was very valuable in the allocation of non-personnel costs in our study.

The personnel rosters described above serve as the master list for the analysis of effort reports of individual faculty, professionals and civil service personnel. All of the effort reports are computer matched against

payroll information so that the resultant distributions are a consequence of matching of individual salary amounts against corresponding effort reports.

Study Plan and Organization:

Regarding steering and advisory committees, there was the overall Cost Allocation Study Advisory/Management Committee in operation during the entire year of data collection, analysis and reporting. One major accomplishment of the committee had to do with the initiation, development and implementation of the management data series as described above. A subcommittee for the purposes of discussing and analyzing a common approach toward evaluating the impact of hospitals on educational programs was formed early in the study and was headed by the University Hospitals' member of the Advisory/Management Committee. The subcommittee was composed of the entire Advisory/Management group except for the representatives from the School of Nursing, the College of Pharmacy, the School of Public Health and the School of Dentistry.

The members of the Advisory/Management Committee served a dual purpose. The first responsibility was to serve as a collective body to develop a general approach and strategy of implementation for the procedures that would be subsequently developed relating specifically to each of the ten component units within the jurisdiction of the study. The second function of the individual members was to serve as the local Cost Study coordinator for the unit each individual represented on the Advisory/Management Committee. In the two largest affiliations, this responsibility was shared by two individuals at high levels within their respective organizations, primarily because of the complexity of the programs at those locations.

Depending upon the size of the other teaching hospitals and academic units, there were additional individuals who carried significant responsibility for assisting with the effort report work and similar staff assignments.

Orientation to the Cost Allocation Study within the Health Sciences was initially carried out through the Council of Health Sciences Deans and Directors. As the likelihood for participation in the fourth round of the Cost Allocation Studies increased, there was increased discussion within the Council of Deans and Directors as to probable implications and consequences of the proposed involvement. Because there has been interest by the State Legislature in encouraging cost studies, there was considerable initial interest and momentum for participating in a formalized study.

The six campus units of the Health Sciences subsequently had considerable discussion as to the nature of the Cost Study before a final decision as to participation was made. In a number of cases, the Cost Study coordinator for the overall project was invited to administrative committee meetings of the various units for informative presentations. Considerable agenda time was taken by individual administrative committees in learning about the Cost Study and how it would relate to measurement of programs within units. In some of the units, considerable analysis and discussion occurred before a final consensus on going ahead was achieved. At effort report time, there was a memorandum indicating support by the respective deans and directors for carrying out the Cost Study. A memorandum from the Vice President for Health Sciences was also sent to all faculty upon outset of the faculty effort report procedure.

The functions and programs to be costed out were selected by the individual unit Cost Study coordinators. The programs and definitions

were then cleared through the various deans and were written up into the form of individual unit methodologies as the first step in the process toward approval. During meetings of the Advisory/Management Committee for the Cost Study, there were whole meetings specifically designated to review, critique and to improve the proposals from each unit within the study. In the main, the tentative methodologies were processed through several revisions before any implementation (i.e. the effort report procedures) was started. Unit methodologies were transmitted to the Association of American Medical Colleges and to the Bureau of Health Manpower Education before any data collection got under way. In addition, the individual unit methodologies were reviewed by the overall Cost Study coordinator in terms of the interest of the Office of the Vice President for Health Sciences where the administrative responsibility for the Cost Allocation Study was located.

Salaries and Wages - Faculty and Professional Staff Payroll:

The basic mechanism for measuring the activity of faculty and professional staff was an effort report. The general concept of the effort report was then related to the total compensation of specific individuals who completed effort reports over the course of the 1971-72 year. The matching of total compensation with the effort report had, as its purpose, the distribution of that year's effort into "end-purpose programs" of activity.

In the case of the School of Public Health, the School of Nursing and the College of Pharmacy, the breakouts were accomplished on the effort reports through the usual percentage of time allocations made by individual

faculty. In the case of the School of Dentistry and the Medical School, the effort allocation procedure by individual faculty members was based upon sorting out the representative year by first developing a representative breakout by an analysis of hours by program. In the computer system, the hourly distributions by individual were converted to a percentage of effort distribution so as to be comparable with the methodology of the other units. So, as a general format, the academic units have used percentage of effort as the sorting device as to how they deploy effort among the "end-purpose programs".

One of the features of the effort reports as used in the five academic units has to do with what the Cost Study Guidelines call "interfunctional crossover." Specifically, this is a term which is used to describe the fact that high quality education in an academic health sciences center is a composite of service, research and instruction functions or components. What this means is that the quality variable within the educational process is related directly to the extent to which it does have significant interrelationships of service, research and instructional components. In the case of undergraduate medical education, for example, the absence of either access to patients for teaching purposes or the lack of suitable research programs would indeed serve to emasculate if not destroy the quality aspects of the educational programs.

As to specific detail, the effort reports have been completed on which there are horizontal line totals which show the programmatic breakout of how each individual allocated his effort toward various programs of his unit. The allocation thus indicated for each end-purpose program in relation to the total for the effort report is the basis of the sorting fraction to

be used to allocate total compensation as a cost of the programs under analysis.

Looking to the left from the "line total" in which the faculty members report their allocation of effort by program, there are three column headings entitled Service, Research and Instruction. In essence, the service and research components reflect that amount of effort as involved in the total education process which stems from either service or research but is so interrelated and integrated with education that it in fact becomes an educational input. The instructional function or component is the residual component within the educational process such as didactic instruction, educational planning activities, committee meetings for program content, and so on that are not specifically oriented around either research or service input components. The service, research and instructional components are thus defined in a related context within the Health Sciences.

Each academic unit within the Health Sciences submitted effort reports from those individuals considered by the unit to be making a significant contribution to the end-purpose programs. As is clear from noting on the personnel roster of each unit, the salaries in many cases are derived not only from the primary unit of appointment but from other Health Sciences units or even from units other than the Health Sciences all across the University. The first operational step of the general procedure of handling the joint appointments was to develop tentative effort report aggregations through computer matching of effort reports with University salaries associated with the individuals. The second step consisted of editing effort reports to identify those effort reports where joint appointments were in evidence on the basis of payroll funds from outside the unit.

Next, the editing procedure consisted of looking individually at each effort report where outside funds were involved. There are basically two kinds of joint appointments within the reporting system. The first type of joint appointment deals with an individual in a service role in an outside unit who has academic rank in a primary department where payrolling occurs. The justification for this kind of appointment is based upon the fact that there are significant contributions of the individuals to the programs of the academic departments even though the time involvement may not be of a large magnitude. This is often a situation of great benefit to both the individual and to the primary academic department. The second kind of joint appointment involves the familiar "cross-charging" situation in which a secondary unit supplies payroll funds to the primary unit on the basis of supporting professional/educational activities of mutual interest. An example of this might be a situation of where the individual in the secondary department actually puts on a course for the main benefit of the students in the primary unit.

These kinds of considerations are examples of the kinds of checking done in the editing process of effort reports. Questions as to the deployment of effort were brought to department heads and to individual faculty members for clarification if the Cost Study coordinators were unsure of any aspects of the effort reports. Any questions of this nature by the overall study coordinator or his staff were brought to unit coordinators for clarification.

Because the computerized personnel roster was used as the "baseline" for the effort reports, there was no need for a special procedure to handle faculty and staff who terminated during the year of study. The reasons



for this was that the partial salaries for these people were contained in the data base and the department heads, on the basis of their knowledge of the individual, completed the effort reports upon instruction from unit coordinators.

The unit coordinators assumed responsibility for correct effort reports in terms of both reasonableness of faculty responses and arithmetic accuracy of the matrix forms. In cases where the unit coordinator questioned the reasonableness of the responses, there were interviews with faculty and sometimes with department heads before final determinations were made. In some cases where the unit Cost Study coordinator had recommended effort report changes, there were findings that certain portions of the effort report had been misinterpreted by the faculty member. Once clarification occurred as to any procedural questions regarding the effort report, there was, in the main, very little difficulty in getting effort reports that were satisfactory to the faculty member, the department head and to the unit Cost Study coordinator.

In the School of Public Health, the School of Dentistry, and the School of Nursing, the effort regarding faculty administrative activities was embedded within the end-purpose programs where the ultimate benefit accrued. The definitions were such that administration was sorted out by the individual faculty members, so that the allocations were made on the first pass of effort analysis.

In the case of the College of Pharmacy and the Medical School, there was a separate line within the program categories for an allocation of administrative effort. Effort allocations were redistributed according to Study Guidelines among the end-purpose programs in proportion as faculty effort was so deployed.

Because the unit Cost Study coordinators were able to furnish a computer produced list of individuals for whom effort reports were needed, there were only a handful of cases known to the Cost Study coordinators of where an individual refused to complete an effort report. In the case of resignation of faculty within the year, the appraisal of effort was completed by the department head.

As indicated earlier, the department heads and unit Cost Study coordinators were charged with the responsibility of getting effort reports in terms of both reasonableness of allocations and in terms of arithmetic accuracy of the matrix forms. Regarding the validation of effort reports in an aggregate sense, the Cost Study coordinator for the overall study and several staff members took the responsibility of carrying out an elaborate credit hour analysis of the whole Health Sciences educational effort. For the three academic periods and the two summer sessions included in the 1971-72 year, the study identified credit hours of education produced by each Health Sciences unit including such analyses at the department level within the Medical School.

This overall educational effort was then put into a grand matrix in which the departments producing credit hours of education were at the side of the matrix. Colleges of registration were the column headings of the matrix. This matrix would thus show the "origin" of most of the educational efforts within Health Sciences units and similarly would show most of the "consumption" of such education within the various units and other units across the campus. Team teaching of medical students from faculty of several departments is an example of where the credit hour analysis is, however, only a partial account of what happens. The purpose

of credit hour analysis was to validate the aggregations of educational effort that have a "crossover" among Health Sciences units, e.g., anatomy and Physiology courses taken by Dentistry and Pharmacy students. The quantity of crossover as indicated from the aggregations of effort reports was viewed in terms of that amount of crossover which might be indicated from an analysis of credit hours within the Health Sciences setting. The use of the credit hour analysis is indicated in appropriate "other instruction" in unit summary schedules.

In terms of the five academic units within the Health Sciences and the appropriate affiliated hospitals faculty members there were more than 3,000 effort reports completed in the total study. On the basis of discussions with department heads who were the control point for effort report returns, there was a high degree of cooperation and response from individual faculty members. The department heads were charged with the responsibility of working with the faculty and with the unit coordinator to see that an appropriate effort allocation was obtained for each individual on the personnel roster.

Salaries and Wages - All Other Personnel:

As in the case of the residency programs, there was a combination of group effort reports and individual effort reports for all other personnel. The School of Public Health, the School of Dentistry, and the College of Pharmacy had individual effort reports for all personnel whether faculty or in civil service categories. The Medical School had group efforts within some departments covering appropriate groupings of civil service personnel and had individual effort reports for other personnel.

Trainee Stipend Expense:

For each department within the Medical School and for each of the Health Sciences collegiate units, the merged tape analysis of total expenditures was developed to sort out on a unit basis all trainee stipends occurring within a cost center. The unit Cost Study coordinators used the account rosters covering the entire Health Sciences financial system to identify within units the magnitude of traineeship grants and the allocation of such traineeship grants into types of educational programs. By looking at the distribution of traineeship grants in terms of traineeship grants available, the actual expenditures within a given unit were distributed using the same prorations. As it turns out, each unit tended to have a fairly clear picture of the end-purpose program to which the training stipends are directed.

Direct Expense - Employee Fringe Benefits and Allowances:

The regular accounting procedures of the institution call for the recording of fringe benefit expense based on an average rate applied against the salary and wage base. The resulting charge is recorded as a direct charge to all operating budgets with the exception of the General University Fund.

For the purposes of the Cost Allocation Study these direct charges for fringe benefits were removed from the direct expenditures upon which they appeared. The average rate was then applied against the total salary and wage base by end-purpose program. This procedure was followed in order to recognize fringe benefit expenses on all operating accounts including the University General Fund.

Direct Expense - Equipment:

For the purposes of the Cost Allocation Study equipment purchased within a given department was eliminated from the direct expense category for the fiscal period under study.

As a replacement for the elimination of direct charging of equipment, the accepted use charges (based on DHEW indirect cost negotiations) were substituted on a departmental basis with a line item for space-related indirect costs.

Direct Expense - All Other:

All other direct expenses were identified by object code and by managing department. This included both operating budgets and restricted purpose funds. The allocation of the other direct expenses was based on two basic functions of instruction and research.

Other direct expenditures supported by sponsored research funds were allocated directly to the research function as an end-purpose program.

The remaining direct expenses by object code have been allocated to the other non-research programs on the basis of salaries and wages within those remaining programs.

Indirect Expense:

The indirect functional costs included in the Health Sciences study are as follows:

- a. All University general and administrative costs
- b. Research administrative costs

- c. Student services costs
- d. Library costs
- e. Office of the Vice President for Health Sciences costs
- f. Space-related indirect costs including building use charge, equipment use charge and maintenance and operation

For each of the indirect costs identified above the following methods of allocation were utilized in distributing these costs to end-purpose programs.

- a. Total direct costs
- b. Salaries and wages of sponsored research and sponsored instruction
- c. Total credit hours
- d. Student and faculty population
- e. Total direct costs of the Health Sciences
- f. Total square feet by departments and/or unit and further distributed by salary and wage base by end-purpose program within each department and/or unit

The above methods of allocation are in accordance with the principles set forth in circular A-21 revised September 2, 1970. All appropriate indirect costs have been identified and allocated within the Cost Allocation Study for the Health Sciences.

Accounting for Auxiliary Enterprises and Service Departments:

The regular accounting procedures for recording income expense relating to auxiliary enterprises and service departments are based primarily on an accrual accounting system. The goods and/or services from these departments have been treated as though these goods and services were purchased from the commercial sector.

The University operates such activities on a unique and self-supporting basis. There are no auxiliary enterprises and service departments (other than University Hospitals) that are included in the Cost Allocation Study.

Organization, Summation and Tabulation of Data:

Shortly after the discussions with the Council of Deans and Directors of the Health Sciences at Minnesota, it was determined that the inter-relationships of service and research to the educational project could best be documented through the use of a matrix effort report. This matrix effort report in essence is a report form which simply asks each faculty member to portray his involvement with the various end-purpose programs of activity as a line total of allocated effort. Secondly, as a step of further estimation, the matrix effort report seeks to provide estimate of service, research and instructional components as viewed from the vantage point of the individual faculty member. In cost study language, this process of identifying an allocation of time to a program and to developing further estimates of components is a way of getting at "crossover" of service and research into the total educational process. It has been our approach all along that the faculty member himself is in the best position to make any of these kinds of estimates. Department chairmen and advisory committees were not used in working with interfunctional crossover since the faculty member, at point of entry in a system, was the individual who identified the crossover of his own effort.

On the subject of special in-depth studies related to the Cost Study proper, it is felt that the computerized personnel, account, and merged tape expenditures analysis rosters were and will be tremendously signif-

icant administrative/management tools in the future setting not only for work in cost analyses but for day-to-day administration within Health Sciences units. In general, these are simply retrieval programs built upon the University official data base in the Business Office for the purpose of providing information focused around needs for facilitating management decision-making at the unit level.



PART II - ANALYSIS OF SUMMARY DATA<sup>3</sup>

The period of time over which the resources available and costs of program were analyzed was the July 1, 1971 - June 30, 1972 University fiscal year. In general, the effort reports in the Minnesota study were completed in the middle of the year of analysis or afterwards, so that there was some reflection backwards to the first months of the study year together with some looking forward to the final months. With the above timing of effort reports, there is thus both a retrospective and a prospective review of activity by each faculty member and professional who completed an effort report.

One of the notable characteristics of the Minnesota study was the heavy involvement of the unit controllers and fiscal officers as staff to the various collegiate units and hospitals Cost Study coordinators. Within the University, for example, the Assistant Director of Research Accounting who deals with the A-21 indirect cost studies for Health, Education and Welfare (HEW) purposes was a key individual not only as a member of the Advisory/Management Committee but also in regard to overall direction in the interpretation of a whole host of accounting and issues that were discussed and deliberated upon by the Advisory/Management Committee. In interpreting the accounting aspects of the study Guidelines, the role of the controllers, fiscal officers, and other accounting personnel cannot be overemphasized.

The University, under the A-21 cost principles which underlie the whole indirect cost methodology, has a routine method on the basis of which

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<sup>3</sup>Ibid., pp. 84-86.

equipment purchases are not identified as one-time, immediate costs to programs. Rather, the more rational alternative of developing by means of depreciation and amortization schedules an annual "use cost" based upon the inventory of equipment by department is one example of where the participation of specialized accounting personnel was important. Another example had to do with the specific issue of handling the overall area of indirect costs throughout the series of schedules. Our approach was based upon the discussion and deliberation of the issues by a number of other personnel from the individual units using recommendations from the Assistant Director of Research Accounting and from the unit controllers. Along these same lines, the provision was established for identifying fringe benefits based upon actual costs regardless of whether they were funded directly by the programs.

The costs for buildings and plans were also set forth on an "annual use" cost basis. Again, this is an example of an area that was attuned to the Cost Allocation Study Guidelines and also attuned to traditional accounting practices.

Adding further to the consistency and clarity of expenditure data was a complete tie-in with regular University Business Office data through a series of specially designed management information reports developed for the study such as the merged tape analysis to total expenditures by department which considers all accounts "parented" to a particular department. A computerized personnel roster identifying the complete monthly personnel analysis in terms of a host of identifiers and descriptive information relates similarly to the general ledger system of the University. Finally, a specially designed account roster system has allotments, balances

and net spendable sums under the concept that a department, again, consists of a "family" of accounts parented to the main department and that the total expenditure picture by "whole department" is dramatically more interesting and consequential to the department head than is a stack of individual expenditure analysis reports on an account-by-account basis.

Early in the development of the supplementary computerized retrieval systems, there was full cooperation and interest by all sectors of the University of Minnesota Business Office and the Budget Planning and Information Services Department. The personnel of the Cost Allocation Study had essentially full freedom to use the day-to-day University data base for whatever areas of information developed from the effort reports.

Implications for Planning and Development:

On the subject of present resource allocations to the various units involved in the Health Sciences Cost Allocation Study, there is, as a consequence of the study, a resource of information to be used for studying enrollment patterns within and among the individual units. Patterns of educational crossover shed light on the sharing of resources among Health Sciences units. Never before has there been a study set up to develop cost data concerning the total interplay of all major programs of health sciences education at the University of Minnesota. Empirical data reflecting the cumulative professional effort of several thousand individuals was analyzed in an academic health sciences center context of total program activity.

It is only part of the question to wonder whether this or that college can or cannot have increased enrollments, given present resources allocations.

Rather the issue is one of delineating the total interplay of educational end-purpose programs in a large scale academic health science setting. There is a critical mass of faculty and professionals who serve to energize the academic health science center and it is the consideration of the alternative ways by which total resources can be deployed that is more of a question than simple unit-by-unit enrollment comparisons.

One of the highlights of the Minnesota study is that the effort report format utilizes the concept that quality education in health sciences programs must necessarily have interrelationships of research and service in the educational process. Essentially this says that the utility and quality of the resultant educational process and its overall worthwhileness, if you will, in its ultimate impact in the health care delivery process is directly related to the enrichment afforded by suitable service and research programs.

One of the significant findings of note in the total Cost Study is the great numbers of personnel from the community who participate directly in the teaching programs, many of whom serve at no cost to the University. These contributions, of course, are shown in the "memorandum summary" section of the schedules which show the "replacement/value" of services not funded by the programs receiving the services.

At the University of Minnesota, tuition and fee income derived from students is received and managed institutionally by the central administration. The central administration of the University, in turn, works with the Vice President of Health Sciences in setting up legislative support amounts by unit as derived from the State of Minnesota. The tuition and fees income generated by the educational programs in the

Health Sciences is therefore handled and managed separately from the stream of legislative funding. It is useful, however, to identify through University official records the magnitude of tuition and fee payments within the Health Sciences units for the purpose of showing which individual educational programs within the units generate what proportions of the total tuition and fees income. Along lines of the suggested Cost Allocation Study Guidelines, the procedure was adopted of showing the appropriate tuition and fees breakout by program as an implied partial distribution of the state legislative appropriations. This has been deemed a useful procedure in that it provides an indication of cost recovery by program while at the same time does this within the total amounts of actual state funding applied to the individual units.

One of the long range objectives of the Cost Allocation Study is to provide insights into the cost patterns of teaching hospitals as associated with an academic health center. By concentrating on sorting out what are the true costs of interfaces as related to educational programs which may be identified with one or more of the academic units, there is an opportunity to study residual expenditure patterns which are closer to the costs of hospitals in their role in the delivery of patient care. By developing cost information of hospitals relating to their interfaces with education programs, there is a great potential for vital management information to be produced. The idea must always be to cost out only those portions of activities not otherwise necessary in what would be a comparable non-educational setting.

As a consequence of cost allocation studies, the subject of appropriate cost recovery can be dealt with on a more intelligent basis even though

there are probably no rules of recovery having widespread acceptance. The first step in terms of analyzing alternatives regarding any program deficits is obviously a clear-cut determination of what are the various program costs. It is one of the central responsibilities of department heads and deans to study the appropriateness of their programs and the resources available. Cost Study data in and of itself cannot answer such questions as to whether or not tuition should be raised or whether practicing physicians should pay more of the cost of continuing education. Cost Study information does provide extremely valuable information which can be kept constantly in mind within units and can be related to almost all decisions made within units.

Cost allocation studies bring out the idea that any current or proposed program can be viewed in terms of an "object of expenditure" budget and also a "program" budget. It is increasingly common to see all sorts of funding agencies request both dimensions of the same set of activities. To the extent that an analysis by program within a larger context helps clarify the planning activities related to projects, then program budgeting is indeed helpful. To the extent, however, that program activities are overly subdivided and compartmentalized, the routines of program budgeting might indeed lessen the perceived range of options and strategies available. In general, program budgeting systems are an improvement and they are making headway through all levels of educational systems. These developments however, can be expected to increase with or without increases in formalized cost allocation studies.

Within the Medical School segment of the study, the relationship of overall faculty income is brought forward to show the educational con-

tributions inherent in the patient care programs in clinical departments. The importance of the setting of service and research programs to the educational process is indeed one of the findings developed from the empirical data of the study.

With the use of cost studies to determine appropriate program costs, there is room for strengthening of improved budget patterns within operating units. Program budgets can often be used as a helpful tool to reallocate departmental efforts along lines deemed to be appropriate when knowledge and clarity prevail as to the delineation of current operations.

Before any effort reports were ever distributed to various Health Sciences units, the entire concept of the effort report and its specific use in developing program configurations was thoroughly discussed in all units. It was clearly recognized that an effort report covering a year of activity was a long enough time frame for getting a good reading on the total year of activity. An effort report for a week, a month, or a calendar quarter was not deemed appropriate. In essence, an effort report covering a sufficiently long time to get a balance of activities for a year seems to be the best method of allocation available. Department heads, deans and unit Cost Study coordinators all shared in the implementation of effort report procedures and there was wide acceptance of an effort report covering an entire year of activity as a suitable allocation procedure.

Since it is at the school/college level where departmental efforts are coordinated, it seems clear that expenditures and income relationships need to be in equilibrium at that level. Similarly in a hospital setting,

it is at the administrative level where the programmatic balance of the total hospital is most important. However, the identification by department of income as compared to expenditures of programs can be useful in identifying special funding needs. The most notable implication for outside funding of an academic health center probably lies in the confidence generated by the willingness to conduct cost allocation studies.

On the issue of individual year-to-year fluctuations in income and expenditures by programs, there is no general rule that can be stated. A major purpose of cost studies should be the identification of true direct and indirect costs by whichever method is most accurate. Once indirect costs are identified as clearly as possible, there ought to be steps taken to fund indirect costs at the place where the impact falls within the institution. If the items with regard to the indirect cost pool are financed through the central administration, then the recovery should accrue to the coffers of the central administration of the institution. However, to the extent that departments and colleges individually pay for the recognized items in the indirect cost pool, there ought to be a commensurate cash flow to these appropriate levels. The issue in regard to indirect cost is not so much one of total recovery as it is an issue of recovery by what level in the organization. Given understanding as to the overall nature of indirect cost recovery programs, which cost studies tend to do, it would seem that improved procedures can be developed to deploy the funds where the impact of the costs is ultimately borne. There is probably need in every institution, at the central administration level and at the collegiate level, to have clearer understanding as to the nature of the indirect cost recovery process.



PART III - ADMINISTRATION OF THE COST STUDY<sup>4</sup>

One of the interesting questions concerning the conduct of a cost allocation study within an academic health sciences center has to do with the cost of implementing a massive study of the magnitude involved here.

Our study involved the appointment of a key management level individual (or individuals) in each of ten units of the study. First, such individuals already have, in most cases, a thorough knowledge of the entire range of operations of their respective units. This permits building upon an already established expertise as to the nature of activities within units and precludes the otherwise necessary cost of studying basic unit operations. The fact that key personnel are thus involved also makes for greater acceptance at the unit level than would be the case if outside study analysts were recruited.

The cost of unit personnel to serve as the local cost study coordinator and to serve in setting overall cost study policies ranges considerably among the Health Sciences. A unit such as the School of Nursing is obviously less complex with respect to cost study procedures and contains only a limited number of areas needing extensive discussion and deliberation. On the other hand, a medical school which is obviously the hub of a great integrated network involving a primary teaching hospital and a number of major affiliate hospitals dictates a management level involvement of a much greater magnitude.

The average salary for the kind of individuals suitable as unit cost study coordinators ranges in the neighborhood of \$25,000 a year. It seems

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<sup>4</sup>Ibid., p. 90.

particularly fitting in the analysis section regarding the cost of doing a cost study to use an effort report among the units to identify percent of time and dollars of cost. This was our basis for arriving at Cost Study costs at the University of Minnesota. On the basis of effort reports thus obtained as to the percentage of time of various kinds of professional involvement and participation by supporting staff, it appears that there are some fairly clear observations that can be made about staffing and costs of a cost study in an academic health sciences center.

In units of such magnitude and complexity as our School of Nursing, College of Pharmacy, and our School of Public Health, it appears that, provided the study is developed and carried out over the period of a year, a 15% time commitment is needed on the part of a unit cost study coordinator to serve both within a unit as a cost study coordinator and to carry out unit responsibilities regarding an overall advisory/management committee. In each of the schools indicated above, there is an additional amount of expense estimated to be equal to the 15% cost of the unit coordinators for time involvement of department heads, time of other unit staff, and for what personal interviewing may be necessary. Thus, an overall figure of 30% of a \$25,000 base per unit would approximate the cost attributable to cost study activity by unit of the kind indicated above.

In a school of dentistry of the magnitude and complexity as at Minnesota, the coordinator percentage for getting the job done must necessarily increase to 20% of direct involvement and, adding a comparable amount for other professionals and for clerical support, the amount would be 40% of a \$25,000 average base.

In a medical school of the scope involved at Minnesota, the requirement on the part of a key individual would be in the area of 30% of annual time with a similar requirement for working with medical school departments, various subcommittees, and for working with departmental administrative officers. This would total 60% of a \$25,000 average base. In summary, the direct costs of implementing a cost allocation study among the five campus-based academic Health Sciences units would be approximately \$47,500 for direct costs only.

Regarding the four major affiliate hospitals, the Cost Study involves only the educational program interfaces with the five academic Health Sciences units and does not include a cost study related to the total hospital setting. In our way of doing the study involving computer programs to handle massive amounts of data processing and with faculty and resident effort reports handled through the Medical School, there are obvious implications regarding decreased time involvements within affiliated hospitals. With these factors in mind, the data from the hospitals would indicate that using a \$25,000 level of management/administrative salary would be an average guideline suitable for general use. It would appear that a percentage against the base of 10% for each hospital would serve to encompass the cost of doing the study and this 10% would be in addition to the necessary support staff costs through the year of activity. Thus a 20% total breakout of a \$25,000 base for each hospital would add to a \$20,000 total direct cost involvement for a series of four affiliate hospitals.

Regarding the University primary teaching hospital, the appropriate costs would be more like that of the Medical School situation than it would be of the magnitude of the affiliated hospital settings. As with

the Medical School, a figure of \$15,000 for a year of study activity would be required on the basis that a breakout and analysis of more than just the educational interfaces will be studied and documented, i.e., a study protocol involving the whole hospital setting in the campus setting would be more appropriate.

Beyond the above estimates a successful cost study of the magnitude undertaken here requires the half-time services of a coordinator for the study as a whole who can represent the interests of the principal executive officer of the academic health center and who can work toward moving the various parts of the study along and get closure of the stages as required. Second, there is need for a full-time senior programmer/systems analyst who is the most imaginative and versatile of any such kind of individual that can be found. There is simply no way to process a year of financial information covering ten major units by a series of clerks sitting at a long table in the year of 1972.

Further, there is need for an experienced and dedicated accountant having solid experience with University procedures relating to fund accounting, grants management accounting, and the A-21 cost principles. This latter individual is the one who will assume responsibility for completion of schedules and insure tie-in to other University records.

Last, but perhaps most important of all, there is need to have someone in the capacity of administrative secretary who has unrelenting patience and who can sustain enthusiasm over the period of an entire year to set up travel arrangements for regional meetings, arrange periodic meetings of the Advisory/Management Committee and various subcommittees, and who can serve to manage a wide variety of administrative phases all

through the year of study. Regarding the task of setting up meetings, it is obvious that having key individuals from the ten units of the study has the built-in obstacle of working with ten individuals having many other competing demands on their time. Setting up a meeting accessible to all concerned is a matter that has required one or two rounds of pre-screening of calendars so as to insure the fullest possible representation at each meeting. Getting excellent attendance at the meetings during the year was certainly the rule rather than the exception. In a large-scale cost study, there is seemingly an endless variety of administrative activity, and the enthusiasm and willingness to pitch in of an administrative secretary is highly essential.

The overall cost study coordinator, the senior programmer/systems analyst, the accountant and the administrative secretary amount to approximately \$37,500/year if costed out separately and this item, together with the previous three categories, would make the annual direct costs total \$120,000 for personnel. An amount of \$5,000 for supplies, travel and keypunching would bring the total direct costs to \$125,000.

The big question of concern as related to cost studies is not the cost of the first or initial year which is really the year of system development. The real issue has to do with what is the total annual cost to replicate a quality study in future years. The answer is that a cost study can probably be undertaken in subsequent years at a fraction of the initial first year developmental costs. It may be, however, that savings from the first year of learning and development may be offset by demands to include even more coverage of scope in future studies.

Another cost aspect of note has to do with a question alluded to at one of the regional meetings in Kansas City in the spring of 1972. It was a question of philosophy as to how a cost study should be funded. The initial idea presented was that possibly a federal agency ought to supply grants for, say, \$100,000 per academic health sciences center for the purpose of annually developing cost study information. The suggestion was made that providing (a) significant external funding for cost studies and (b) for providing "official" instrument forms of a shelf variety needing no "discovery," improvement or acceptance by faculty and departments might be worth future consideration.

The counterdiscussion to which we subscribe is that the measuring instruments used to document the processes of particular institutions ought to be a function of the faculty, the departments and the colleges acting in a collaborative manner. There is urgent need to develop applicable measures of the processes as seen by the participants themselves within the respective academic health center units. It is thought that one of the strengths of the 1971-72 Minnesota study is that, with only token external funding, the Health Sciences units including the affiliated hospital units all pitched in and got on with the work. Most of the unit Cost Study coordinators and many of the other participants carried their responsibilities on an overload basis with no release from other responsibilities. The need for doing a large-scale cost study has been building over the past year or two at Minnesota and it is the perceived need of getting out as accurate a set of program measurements as possible that served as one of the precipitating factors of going ahead in the study. Approximately 85% of the total estimated cost of conducting the

study was embedded within the day-to-day operating budgets of Health Sciences units and budgets of the hospitals involved in the study. The unit Cost Study coordinators and others devoting portions of time to the study during the year were largely supported out of permanent funding within their respective units.

On the subject of procedural flow of work through the study year, it must be pointed out that the activity started several months before the Cost Study contract was ever signed. In the pre-contract two-month period there was staff effort devoted to studying the general concepts of cost allocation studies and to determining the level of interest and cooperation to be obtained throughout the Health Sciences units and through affiliate teaching hospitals. Efforts were made to evaluate the nagging question of who will pay for which portions of the study in a setting where formal cost allocation studies were untried and were foreign to the institutional setting. After the administrative processes occurred of getting a formal cost study contractual agreement taken care of, the first several months were involved with staging activities and getting acquainted with the vast magnitude of what was expected. This involved a half dozen of the principals of the Cost Study going to Madison, Wisconsin for a briefing session put on by the American Association of Medical Colleges. Second, there was considerable effort devoted to getting information out to all of the Health Sciences deans and to the affiliate hospitals as to what the Cost Allocation Study was all about and to answering any and all questions as directly as possible. Third, there was the stage of acquiring final acceptance by the Council of Health Sciences Deans and Directors, and this led to further considerations of the implications of the study

in the individual collegiate and hospital settings. A number of meetings were held by personnel of the Office of the Vice President for Health Sciences to discuss with representatives from the units the overall purpose of the study and the possible benefits for day-to-day administration and for management planning.

A second phase of implementation occurred when the coordinators of the ten units and the overall coordinator started having meetings to determine the steps of procedure. There were two significant decisions made quite early that had implications throughout the year of study. The first was that the concept of interfunctional crossover could best be handled at Minnesota through the use of a matrix type of effort report that had been developed previously and improved by the Medical School Cost Study coordinator. The second decision had to do with the development and actual writing up of individualized "unit methodologies" by the unit coordinators on the basis of how they interpreted Parts I and II of the Guidelines in terms of the day-to-day settings of their unit.

It was further determined that these individual unit methodologies would be reviewed by the entire Advisory/Management Committee so as to get at completeness, adherence to the overall concepts, and accuracy of end-purpose program definitions in terms of what were really the individual missions of the particular units. The individual unit methodologies would be reviewed from the less complex to the more complex units starting off with the School of Nursing, the College of Pharmacy, the School of Public Health, and progressing in greater complexity through the School of Dentistry and the Medical School including the whole interplay of the teaching hospitals. It was felt that this pro-



cedure would permit learning and experience to accumulate as the write-ups from unit to unit were considered in group sessions of the Advisory/Management Committee.

Concurrent with these activities in the first months of the study was the recruitment of the senior programmer/systems analyst for getting surveillance and adaptation of the Business Office data base for use as needed by the Cost Study personnel.

Parallel with the development, review and acceptance of the unit methodologies was the development of the various management data series as described in earlier sections. The fact that the effort reports were to be handled through computer processing left more time for consideration of substance of methodology and the evaluation and approval of it. The target date for the computer systems was approximately nine months into the study which would normally be dangerously late in the study year. However, with having data gathering strategies planned in advance with high levels of acceptance within units, there was great attention paid to the programmatic aspects of the study because less attention and time needed to be invested on the work of analyzing the data.

In the case of the less complex units such as the School of Nursing and the College of Pharmacy, the second half of the study year (7/1/71 - 9/30/72) consisted of getting on with the straightforward process of the effort reports. In the case of the units of the School of Public Health, the School of Dentistry, and the Medical School, the beginning of the second half started out with getting even further bearings on what the total scope of the study and what the concepts of measurement ought to be. The last third of the study year was a period marked by review of effort

reports from units and checking and putting together the various computer runs and completing the editing processes as necessary in the units.

Basically, the last quarter of the study consisted simply of putting it all together. The effort report aggregations by unit and by college came into being and the expenditure analyses of total units and colleges were in operation. The substudy regarding credit hour costs and service teaching was completed and the study moved into a period of filling out summary schedules and the drafting of narrative reports. The University's Assistant Director of Research Contract Accounting who serves also as the one in charge of the University A-21 indirect cost studies was very helpful to the accountant and to the overall coordinator in the phases of preparing the schedules and developing summary information as well as identifying indirect costs.

The last month of the study was devoted to communicating to the Cost Study participants the summary information and overall narrative information relative to the study for their consideration and review. This was also a time to reflect upon the meaning of all of the data developed so as to determine what all of it meant in terms of the requirements for a cost allocation study report and for uses in future planning and management activities. In a large academic health sciences center, it seems clear that a study ought to begin at a time which matches the fiscal year of operation which in most cases is July 1 of each year. A study, it seems to us, ideally should extend over the full range of a year and hopefully fifteen months for final completion so that an advisory/management committee can have time to reflect across a complete year of activity before developing final conclusions on the year of work.

As to the extent to which a computer was used in the study, the previous narrative sections contain much information in context as to the role of computers. As a general statement, it seems clear that not only is a computer needed but one needs the full cooperation of the entire administrative data center of the university and have full access to retrieval routines either available on the shelf or subject to development by cost study personnel.

As to particular problems at our institution in the conduct of the study, it seems that one of the most significant problems is related directly to one of the main strengths of the study. Specifically, this is a fact that in order to get on with a quality cost study you have to have the full accord, interest and involvement of a high level administrative personnel on a 10% to 30% time basis depending on unit size. This means of course that such individuals are in high demand both within their respective units and for other projects that come up within the academic health sciences center. This means that a study should be considered to extend across a whole year to minimize the critical mass required if carried out within a short span by any particular unit. By carrying out the study over the course of a year or perhaps a little longer, there also is an enhanced capability of attracting suitable individuals from the units of the study.

As to the question of continuing with additional cost studies, the great quantity of information produced would suggest the need for follow-up. Undoubtedly there will be commentary and suggestions from a number of individuals and organizations regarding the cost study as to depth of coverage and future areas of study. The cost time con-

sequences of doing further cost studies relative to other priorities will be considered.

The methodology used in the 1971-72 Minnesota study meets the specifications for data handling and data analysis as indicated in the official Guidelines of the study. The procedures suggested for the allocation of non-personnel costs, the handling of indirect costs, the review of effort reports, the handling of joint appointments, and other areas where choices were specified were all areas in which the methods of our study either met or exceeded the suggested levels of completeness and/or thoroughness. Above and beyond the specific areas indicated above, our use where possible of computer systems is one of the surest means toward promoting accuracy in the analysis of data because of the inherent checking and editing routines built into the computer programs as a normal requirement. No computer programs have been used unless they have met the normal testing and data trials as are the standards for the University Administrative Data Processing Center.

As to suggestions for improving the methodology as described in the Guidelines, we would suggest the following on the basis of our experience in the first year.

First, we strongly urge that the time spent on developing interest and support at the management level within institutions such as working with various councils of deans and directors and with various administrative committees of collegiate and hospital units be approximately doubled from anything suggested in the Guidelines. The step in getting management concurrence and enthusiasm before specifics occur at the unit level is an extremely important step.

Second, after it is clear that all of the deans and hospital directors are interested and willing to invest time and resources in putting key individuals into an advisory/management organization for the study, the next step would be to develop written individualized methodologies for each unit based upon the official Guidelines of the study and upon specific needs and interests of the unit. If the unit cost study coordinator gets into a position of having to write up and get concurrence of his unit methodology from his own administrative committee, there is then excellent indication that he can, indeed, carry out a successful effort report survey within the unit. If there is any residual doubt as to the need for the study or the wiseness of some of the measurement routines, this must necessarily come out before the action starts with respect to data gathering in the form of effort reports. It is absolutely necessary to have any problems ironed out before the start of the effort report phase.

Third, a next suggestion would be to document at least some of the computer routines that can be developed within almost any academic setting in terms of retrieval mechanisms from the central computer data base. It would seem that, if the Guidelines for the study were documented as to the specific applications of computers regarding data base configurations, the task of developing such tools would seem less formidable for those institutions not presently very far along in information system applications.

## EVALUATION OF COST STUDY DATA IN THE TOTAL SETTING

Some fifteen months have passed since the commencement of the highly detailed Health Sciences Cost Allocation Study. It is estimated that a minimum of \$120,000 of management and supportive staff time has been required to administer the elaborate procedures of the Guidelines. During the year, five academic Health Sciences units, University Hospitals, and four major affiliate hospitals integral to the Health Sciences were studied. Meetings with officials from both the Bureau of Health Manpower Education and the Association of American Medical Colleges were held in Madison, New Orleans, and Kansas City for the purpose of discussing progress and adherence to detail. Procedures were developed through appropriate levels of authority within the University Health Sciences and major participating hospitals.

The underlying philosophy of the emerging academic health centers including affiliated hospitals rejects the idea of the fragmented and separable elements of service, research, and instruction in terms of the planning horizons suitable to the mid-1970s. The Minnesota Cost Study is based on the philosophy of a total system of activities relating to education, service, and research across all Health Sciences units which contributes to the unfolding of integrated programs for the education of Health Sciences professionals at various levels of attainment.

Results of the Cost Study must be viewed in terms of the distribution of total effort and, particularly, in terms of the distribution of educational effort across all programs within each unit. Each of the five Health Sciences academic units has a varied number of end-purpose programs in which a wide variety

of Health Sciences students, at various levels of attainment are enrolled. The Medical School, for example, is noted for programs in medical technology, x-ray technology, occupational therapy, and physical therapy. Further, the Medical School provides large segments of basic science instruction to students in other Health Sciences units as well as courses to non-health sciences students. Highly important within the scope of the educational aegis of the Medical School is also a nationally prominent setting of graduate medical education including M.Sc. and Ph.D. tracks as well as intern and residency programs which serve as the final stage of preparation for physicians who enter into the health care delivery process. Along similar lines, each of the other academic Health Sciences units has a multiplicity of end-purpose programs.

With this diversity of programs, overlapping and sharing of effort among programs is obvious. Due to sheer size of the total effort, continuing need for integration of processes toward the accomplishment of objectives is indeed one of the foremost indications suggested by this study. The delineation of the resources and outputs has served to clarify true proportions of the whole roster of programs within the Health Sciences.

In the setting of a great academic health sciences center, one has to focus on educational systems just as deliberately as one has to focus upon the ultimate systems for delivery of health services to the people of the state and across the country. Integration enables optimum use of multiple resources within each academic unit for the total body of Health Sciences students. In the Medical School, for example, approximately half of the total effort is distributed across Phases A, B, and D of the undergraduate M.D. curriculum, the four allied health programs, the four areas of service teaching within the University, the non-health sciences service teaching within the University, and the furtherance and enrichment of intern and residency programs, and across the M.Sc. and Ph.D. tracks

of graduate medical education. This approximate "half" of the Medical School means simply that there are approximately a dozen areas of deployment for faculty, professional, and service inputs in a balance of educational programs that are part of the total resources available to the school from all sources. This deployment of effort for education means that approximately \$17 million is invested by various state, federal, and private sources for carrying out the total educational effort. It would be unwarranted to assign this entire \$17 million against the group of undergraduate medical students and conclude that the resultant amount of dollars was the annual cost of undergraduate medical education. Similarly, it would be unwise to assign the \$17 million against any other single program seemingly "right" in the public's mind in terms of its conception of a medical school. Rather, there is need to recognize a modern medical school in the context of an emerging academic health sciences center that has large educational programs covering many areas relating to health sciences professionals in many phases and at many levels within the system.

Therefore, the total educational enterprise can no longer be viewed by identifying total resources in a context containing only part of the output. A challenge to the Health Sciences is to provide continuing management and appraisal of the balance of educational efforts in each unit. Important to this continuing responsibility for management is recognition of how the aggregate funding levels fit together with the total effort deployment relating to all end-purpose programs. There is great need to understand these relationships and to continually study the internal components. There is a further need to relate the programs within the University to those involving the affiliated hospitals and the community.

Thus, the national cost studies in which the University of Minnesota Health Sciences participated serve to illustrate the multiple utilization of resources



with respect to individual programs as well as in a context containing the whole magnitude and complexity of total Health Sciences programs. If there is greater understanding as to the utilization of resources in terms of total number of programs, great strides will be achieved in developing concepts equal to the expectations of academic health sciences centers.

Over the past twenty years in the financing of programs now included in the health sciences setting, there have been very few attempts to fund programs and projects on other than a piecemeal basis with numerous funding agencies each supporting a narrow range of educational interests. Consensus is developing as to the likelihood of large new demands within the state and nation regarding issues of quantity and quality in the delivery of health care. There must be recognition that the setting for education of health sciences professionals must be planned and organized with consideration of the full set of resources and programs as managed and balanced by units within the system.

## SUMMARY OF FINDINGS FOR THE 1971-1972 COST ALLOCATION STUDY

The end products of the Cost Allocation Study are Schedules V and VI which detail total program costs from all sources, both in total funding and in the relationship of annual cost per student. The schedules include both direct and indirect costs from all units in the system.

In university and hospital settings, there are no sources of funding which permit a concept of "cost of education" that is anything other than an index of expenditure by student unit. This, of course, embraces an "average cost" phenomenon which is the measurement basis of the cost study. Schedules V and VI graphically portray an index of expenditures for each educational program within each unit, based upon current a) faculty:student ratios, b) levels of funding, and c) levels of students.

Nationally cited "norms" for costs of educational programs relating to health professionals can provide a background for evaluation of the levels of expenditures by programs as indicated in Schedules V and VI.

Narrative sections of this report have explained the procedures of analysis. The text relating to findings and interpretations of the Cost Allocation Study serves to relate the concept of academic health centers with the need for increased planning in regard to the total system and the need for sharing of resources in a coordinated setting.

## DEFINITIONS AND INSTRUCTIONS REGARDING THE SUMMARY SCHEDULES

Schedule I is a distribution of all direct expenditures covering the period of July 1, 1971 - June 30, 1972 for each unit. Most of the expenditures are for salary support of faculty, professionals, and civil service personnel. The allocations to programs are based upon individual effort report questionnaires covering the year of activity. Supplies, consumables, and other non-salary direct costs are allocated to the programs based upon analysis of accounts and individual college patterns of program distributions.

Schedule II is a summary of indirect expenses by unit based upon the University procedures for the Department of Health, Education and Welfare indirect cost procedures in accordance with the standard A-21 cost finding principles. Schedule II identifies full indirect costs for each unit according to the above system including indirect costs as related to state, federal and other funds from sponsored programs. Regardless of source of funds, there are indirect costs identified which pertain to the whole unit. Complete indirect costs are presented for each academic unit even though the full indirect costs are not fully recovered from the sponsoring agencies. Federally sponsored programs usually do not provide full indirect cost recoveries and the shortfall will be apparent in Schedule IV for each unit which compares income with expense.

Schedule III is a total of Schedule I (direct expenses) and Schedule II (indirect expenses) to give total expenses by program for each unit. Schedule III is perhaps the most important schedule of the entire series as full costs of the programs on a college-by-college basis are shown. Schedule III is the source of information for Schedules V and VI which show costs of individual programs and annual costs of educational programs on a program basis and on a per student basis.

Schedules IV, IV-A and IV-B identify income on a unit-by-unit basis. Schedules IV-A and IV-B are essentially sub-schedules related to sponsored programs (largely the federal funds) in terms of both income for program purposes and in terms of indirect cost recoveries.

One of the recommendations of the Guidelines as adopted in the Cost Allocation Study was to identify tuition and fee expense by unit and treat these dollars as "recoveries" to the individual colleges with a comparable offset to the state appropriation. This maintains the same amount of state funding while showing estimated tuition recoveries within the context of the state funds available.

Another recommendation adopted was to add an appropriate amount to the state support amount for fringe benefits not funded within the accounts of the unit. Fringe benefits, whether funded by the unit or by the central administration, must be included to get at full costs. A further recommendation adopted was to omit the full costs of equipment purchased within the study year and to include a "use cost" based upon the indirect cost methodology of the A-21 cost finding principles. An appropriate amount of dollars has been added to the income section of Schedule IV to correspond to the indirect costs that correspond to state and other accounts not in the sponsored program category (direct expense recovery projects). This is similar to the situation in which the income side of the fringe benefits must necessarily be recognized at the unit level even though fringe benefits are managed and funded centrally for programs not in the sponsored program category.

However, at the unit level the income corresponding to the full indirect costs of sponsored programs does not necessarily match the full identified indirect costs identified on each Schedule II. Therefore, Schedule IV will almost inevitably show a "net program cost" or a situation of having more total expenses than total income. Income from sponsored program indirect cost recoveries is indicated only to the extent of actual receipts. Most of the interest in cost allocation studies relates to the cost or expense side of the units and this emphasis is indicated in Schedules V and VI showing program costs and costs per student.

Schedule I  
Departmental Direct Expense Summary  
Unit - SCHOOL OF NURSING

<u>Direct Expense</u>	<u>I N S T R U C T I O N</u>								
	<u>Total Payment (1)</u>	<u>Total Instruction</u>	<u>Undergrad. B.S. Nursing</u>	<u>Graduate M.S. Nursing</u>	<u>Continuing Education</u>	<u>Undergrad. Other (2)</u>	<u>Research</u>	<u>Patient Care Services</u>	<u>Community Service</u>
<u>I. Academic</u>	486,973	468,484	334,916	99,217	33,559	792	2,004	5,677	10,808
Sub-Total Academic	486,973	468,484	334,916	99,217	33,559	792	2,004	5,677	10,808
	% 100.00	96.20	68.78	20.37	6.89	.16	.41	1.17	2.22
<u>II. Research &amp; Teaching Asst. Civil Service</u>	6,409	6,409	6,409	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
	60,646	60,646	42,452	14,296	3,898	- 0 -	- 0 -	- 0 -	- 0 -
Sub-Total Staff	67,055	67,055	48,861	14,296	3,898	- 0 -	- 0 -	- 0 -	- 0 -
	% 100.00	100.00	72.87	21.32	5.81				
<u>III. Total Salaries</u>	554,028	535,539	383,777	113,513	37,457	792	2,004	5,677	10,808
	% 100.00	96.66	69.27	20.49	6.76	.14	.36	1.03	1.95
Consumable Supplies	5,105	4,952	3,549	1,049	347	7	- 0 -	53	100
Employee Benefits	64,314	62,151	44,322	13,338	4,398	93	234	664	1,265
Travel	6,719	6,518	4,671	1,381	456	10	- 0 -	69	132
All Other	12,473	12,100	8,671	2,564	847	18	- 0 -	128	245
Total Other Expenses	88,611	85,721	61,213	18,332	6,048	128	234	914	1,742
Trainee Stipends	180,270	180,270	2,636	177,634	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Total Direct Costs</u>	822,909	801,530	447,626	309,479	43,505	920	2,238	6,591	12,550
	% 100.00	97.40	54.39	37.61	5.29	.11	.27	.80	1.53

Notes: (1) Excludes direct program contributions paid for by other Units: University Hospitals - \$15,503. (\$10,495 for M.S. Nursing, \$4,157 for Undergrad. B.S., \$851 for Patient Care Services will be shown as supplied by University Hospitals on Schedule V.)

(2) Includes uncompensated direct expenses of instructing other University Students: School of Public Health - \$461; Medical School - \$125; Other University - \$334.

Schedule II  
Indirect Expense Summary  
Unit - SCHOOL OF NURSING

Indirect Expense	Total Indirect Expenses	I N S T R U C T I O N					Research	Patient Care Services	Community Service
		Total Instruction	Undergrad. B.S. Nursing	Graduate M.S. Nursing	Continuing Education	Undergrad. Other (3)			
<u>I. General &amp; Administration (1)</u>									
General Administration	32,230	31,154	22,326	6,604	2,179	45	116	332	628
Sponsored Prog. Administration	1,185	1,181	846	250	83	2	4	- 0 -	- 0 -
Student Services	55,721	53,860	38,598	11,417	3,767	78	200	574	1,087
Library	39,115	37,808	27,095	8,015	2,644	54	141	403	763
Office of V.P., Health Sciences	3,462	3,346	2,398	709	234	5	12	36	68
Total	131,713	127,349	91,263	26,995	8,907	184	473	1,345	2,546
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	106,040	102,498	73,454	21,728	7,168	148	382	1,092	2,068
<u>III. Total Indirect Expenses</u>	237,753	229,847	164,717	48,723	16,075	332	855	2,437	4,614
%	100.00	96.67	69.28	20.49	6.76	.14	.36	1.03	1.94

- Notes: (1) General & Administration: General Administration - Based on Salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with School of Nursing's contributed (non-reimbursed) teaching services provided to other students. These, together with direct costs, are included on Schedule V under the School of Nursing but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - SCHOOL OF NURSING

	Total Expenses (1)	I N S T R U C T I O N					Research	Patient Care Services	Community Service
		Total Instruction	Undergrad. B.S. Nursing	Graduate M.S. Nursing	Continuing Education	Undergrad. Other (2)			
<u>I. Total Direct Expenses</u>	822,909	801,530	447,626	309,479	43,505	920	2,238	6,591	12,550
%	100.00	97.40	54.39	37.61	5.29	.11	.27	.80	1.53
<u>II. Total Indirect Expenses</u>	237,753	229,847	164,717	48,723	16,075	332	855	2,437	4,614
%	100.00	96.67	69.28	20.49	6.76	.14	.36	1.03	1.62
<u>III. Total Expenses</u>	1,060,662	1,031,377	612,343	358,202	59,580	1,252	3,093	9,028	17,164
%	100.00	97.24	57.73	33.77	5.62	.12	.29	.85	1.62

Notes: (1) Excludes direct program expenditures paid for by other units: University Hospitals - \$15,503.

(2) Includes uncompensated instruction of Public Health students - \$627, Medical School students - \$170, and other University students - \$455; These amounts are reflected as direct and indirect costs for the respective function on Schedule V for the School of Nursing.

Schedule IV  
Comparison of Expense With Income by Function  
Unit - SCHOOL OF NURSING

	Total	I N S T R U C T I O N					Research	Patient Care Services	Community Service
		Total Instruction	Undergrad. B.S. Nursing	Graduate M.S. Nursing	Continuing Education	Undergrad. Other			
<u>I. Operating Income</u>									
State Appropriation/Subsidy (1)	640,699	623,427	427,995	133,155	62,277	- 0 -	- 0 -	- 0 -	17,272
Student Fees (2)	150,631	150,631	120,505	30,126	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Indirect Expense, Recovery Special Purpose Project	9,115	9,115	2,193	6,922	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Auxiliary Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>Total Gen. Operating Income</u>	<u>800,445</u>	<u>783,173</u>	<u>550,693</u>	<u>170,203</u>	<u>62,277</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>17,272</u>
Restricted:									
Direct Expense Recovery Special Purpose Projects	248,168	248,168	59,838	188,330	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>Total Operating Income</u>	<u>1,048,613</u>	<u>1,031,341</u>	<u>610,531</u>	<u>358,533</u>	<u>62,277</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>17,272</u>
<u>II. Total Expense</u>	<u>1,060,662</u>	<u>1,031,377</u>	<u>612,343</u>	<u>358,202</u>	<u>59,580</u>	<u>1,252</u>	<u>3,093</u>	<u>9,028</u>	<u>17,164</u>
<u>III. Total Expenses Under (Over) Operating Income</u>	<u>(12,049)</u>	<u>(36)</u>	<u>(1,812)</u>	<u>331</u>	<u>2,697</u>	<u>(1,252)</u>	<u>(3,093)</u>	<u>(9,028)</u>	<u>108</u>
<u>IV. Other Income (3)</u>									
Unrestricted Endowments	16	16	16	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Unrestricted Gifts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Miscellaneous	2,015	2,015	2,015	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>Total Other Income</u>	<u>2,031</u>	<u>2,031</u>	<u>2,031</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
<u>V. Total Income</u>	<u>1,050,644</u>	<u>1,033,372</u>	<u>612,562</u>	<u>358,533</u>	<u>62,277</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>17,272</u>
%	100.00	98.36	58.30	34.13	5.93				1.64
<u>VI. Total Expenses Under (Over) Total Income (4)</u>	<u>(10,018)</u>	<u>1,995</u>	<u>219</u>	<u>331</u>	<u>2,697</u>	<u>(1,252)</u>	<u>(3,093)</u>	<u>(9,028)</u>	<u>108</u>

Notes: (1) Net of all offsetting income, e.g., Student Fees. Includes \$57,554 of fringe benefit costs and \$217,184 of indirect cost funds not otherwise funded within the School of Nursing.

(2) Student fees estimated at 80% Undergraduate level and 20% Masters level.

(3) Other income all identified with Undergraduate Program.

(4) Excess of total expenses over total income due mainly to under recovery of indirect costs calculated according to A-21 principle.





Schedule IV-B  
Direct and Indirect Expense Recovery -- Special Purpose Projects  
Unit - SCHOOL OF NURSING

Total	I N S T R U C T I O N		Graduate M.S. Nursing	Continuing Education	Undergrad. Other	Research	Patient Care Services	Community Service
	Total Instruction	Undergrad. B.S. Nursing						
<u>Direct Expense Recovery:</u>								
Federal Government	248,097	248,097	59,767	188,330	- 0 -	- 0 -	- 0 -	- 0 -
State & Local Government	71	71	71	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>248,097</b>	<b>248,168</b>	<b>59,838</b>	<b>188,330</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>
<u>Indirect Expense Recovery:</u>								
Federal Government	9,115	9,115	2,193	6,922	- 0 -	- 0 -	- 0 -	- 0 -
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
All Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>9,115</b>	<b>9,115</b>	<b>2,193</b>	<b>6,922</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>TOTAL EXPENSE RECOVERY</b>	<b>257,283</b>	<b>257,283</b>	<b>62,031</b>	<b>195,252</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>

Memo Summary  
Unit - SCHOOL OF NURSING

	I	N	S	T	R	U	C	T	I	O	N			
Total	Total	Undergrad		Graduate		Continuing		Undergrad.		Research	Patient	Community		
	Instruction	B.S.		M.S.		Education		Other			Care	Service		
		Nursing		Nursing							Services			
<u>I. Real Cost and/or Value</u>														
Non-Health Sciences Course Work (1)	246,175	246,175	199,402	46,773	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Physician Volunteers	7,500	7,500	7,500	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Nursing Agency Volunteers	3,000	3,000	2,000	500	500	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>II. Total Real/Replaceable Costs</u>	<u>256,675</u>	<u>256,675</u>	<u>208,902</u>	<u>47,273</u>	<u>500</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>

Notes: (1) This item represents a calculated value of "replacement cost" not actually funded within the Health Sciences colleges. A total of 5,725 credit hours were taken by undergraduate and graduate Nursing students at an average cost of \$43, based on other University records and studies.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - COLLEGE OF PHARMACY

<u>Direct Expense</u>	<u>Total Payment</u>	<u>I</u> <u>Total Instruction</u>	<u>N</u> <u>Undergrad. B.S.</u>	<u>S</u> <u>Doctor of Pharmacy</u>	<u>T</u> <u>Graduate M.S. &amp; Ph.D.</u>	<u>R</u> <u>Post Doctoral</u>	<u>U</u> <u>Post Graduate</u>	<u>C</u> <u>Other Education (4)</u>	<u>T</u> <u>Research</u>	<u>I</u> <u>Community &amp; Public Service</u>	<u>O</u> <u>Other Programs</u>
<u>I. Academic (1)</u>	525,820	359,250	211,401	25,983	70,935	7,535	13,160	30,236	129,506	18,622	18,442
Sub-Total Academic	525,820	359,250	211,401	25,983	70,935	7,535	13,160	30,236	129,506	18,622	18,442
	% 100.00	68.32	40.20	4.94	13.49	1.44	2.50	5.75	24.63	3.54	3.51
<u>II. Research &amp; Teaching Asst. (2)</u>	84,085	72,824	69,981	- 0 -	344	- 0 -	- 0 -	2,499	6,781	- 0 -	4,480
<u>Civil Service (3)</u>	125,485	3,715	1,482	- 0 -	- 0 -	- 0 -	- 0 -	2,233	92,933	16,365	12,472
Sub-Total Staff	209,570	76,539	71,463	- 0 -	344	- 0 -	- 0 -	4,732	99,714	16,365	16,952
	% 100.00	36.52	34.10	.16				2.26	47.58	7.81	8.09
<u>III. Total Salaries</u>	735,390	435,789	282,864	25,983	71,279	7,535	13,160	34,968	229,220	34,987	35,394
	% 100.00	59.26	38.46	3.53	9.69	1.03	1.79	4.76	31.17	4.76	4.81
Consumable Supplies	81,673	47,766	32,021	3,073	8,428	893	1,559	1,792	26,196	3,833	3,878
Employee Benefits	76,705	42,482	26,002	3,280	8,957	951	1,662	1,630	26,397	4,159	3,667
Travel	15,635	11,588	7,768	746	2,044	217	378	435	2,176	930	941
All Other	44,778	32,746	21,953	2,107	5,777	612	1,069	1,228	6,745	2,628	2,659
Total Other Expenses	218,791	134,582	87,744	9,206	25,206	2,673	4,668	5,085	61,514	11,550	11,145
Trainee Stipends	47,343	47,343	- 0 -	- 0 -	47,343	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Total Direct Costs</u>	1,001,524	617,714	370,608	35,189	143,828	10,208	17,828	40,053	290,734	46,537	46,539
	% 100.00	61.67	37.00	3.51	14.36	1.02	1.78	4.00	29.03	4.65	4.65

- Notes: (1) Excludes direct program contributions paid for by other units: University Hospitals - \$107,363 (\$12,933 for Undergrad. B.S., \$4,680 for Doctor of Pharmacy, \$3,856 for Graduate M.S. & Ph.D., \$4,530 for Other Education, \$775 for Research, \$8,306 for Community & Public Service; \$72,283 for Patient Services will be shown as supplied by University Hospitals on Schedule V).  
 Department of Pharmacology - \$15,475 (\$774 for Undergrad B.S., \$5,416 for Graduate M.S. & Ph.D., \$7,737 for Research, and \$1,548 for Community and Public Service).  
 Department of Family Practice - \$1,733 (\$1,733 for Doctor of Pharmacy).
- (2) Excludes direct program contributions paid for by other units: University Hospitals - \$5,625 (\$5,625 for Undergrad. B.S.).
- (3) Excludes direct program contributions paid for by other units: University Hospitals - \$1,599 (\$17 for Research, \$1,349 for Community and Public Service; \$233 for Patient Services will be shown as supplied by University Hospitals on Schedule V).
- (4) Includes uncompensated direct expenses of instructing other University students: School of Public Health - \$550; Dental Hygiene - \$156; School of Nursing - \$352; Medical Technology - \$156; Physical Medicine - \$ 77; Other University - \$33,762.

Schedule II  
Indirect Expense Summary  
Unit - COLLEGE OF PHARMACY

Indirect Expense	Total Indirect Expenses	I	N	S	T	R	U	C	T	I	O	N	Research	Community & Public Service	Other Programs
		Total Instruction	Undergrad. B.S.	Doctor of Pharmacy	Graduate M.S. & Ph.D.	Post Doctoral	Post Graduate	Other Education (3)							
<u>I. General &amp; Administration (1)</u>															
General Administration	47,213	27,978	18,158	1,667	4,575	486	845	2,247	14,716	2,248	2,271				
Sponsored Prog. Administration	3,013	1,115	724	67	182	19	34	89	1,898	- 0 -	- 0 -				
Student Services	62,464	37,016	24,024	2,205	6,053	643	1,118	2,973	19,470	2,973	3,005				
Library	32,152	19,053	12,366	1,135	3,115	331	576	1,530	10,022	1,530	1,547				
Office of V.P., Health Sciences	4,547	2,695	1,749	161	441	47	81	216	1,417	216	219				
<b>Total</b>	<b>149,389</b>	<b>87,857</b>	<b>57,021</b>	<b>5,235</b>	<b>14,366</b>	<b>1,526</b>	<b>2,654</b>	<b>7,055</b>	<b>47,523</b>	<b>6,967</b>	<b>7,042</b>				
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>															
	171,380	101,560	65,913	6,050	16,607	1,765	3,068	8,157	53,419	8,158	8,243				
<u>III. Total Indirect Expense</u>															
	320,769	189,417	122,934	11,285	30,973	3,291	5,722	15,212	100,942	15,125	15,285				
%	100.00	59.05	38.32	3.52	9.66	1.03	1.78	4.74	31.47	4.72	4.76				

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant: Based on square footage assigned by function; includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with College of Pharmacy's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under College of Pharmacy column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - COLLEGE OF PHARMACY

	Total Expenses (1)	I Total Instruction	N Undergrad. B.S.	S Doctor of Pharmacy	T R U Graduate M.S. & Ph.D.	C Post Doctoral	T I O Post Graduate	N Other Education (2)	Research	Community & Public Service	Other Programs
<u>I. Total Direct Expenses</u>	1,001,524	617,714	370,608	35,189	143,828	10,208	17,828	40,053	290,734	46,537	46,539
%	100.00	61.67	37.00	3.51	14.36	1.02	1.78	4.00	29.03	4.65	4.65
<u>II. Total Indirect Expenses</u>	320,769	189,417	122,934	11,285	30,973	3,291	5,722	15,212	100,942	15,125	15,285
%	100.00	59.05	38.32	3.52	9.66	1.03	1.78	4.74	31.47	4.72	4.76
<u>III. Total Expenses</u>	1,322,293	807,131	493,542	46,474	174,801	13,499	23,550	55,265	391,676	61,662	61,824
%	100.00	61.04	37.32	3.51	13.22	1.02	1.78	4.19	29.62	4.66	4.68

Notes: (1) Excludes direct program expenditures paid for by other units: \$131,795 (University Hospitals - \$114,587, Department of Pharmacology - \$15,475, and Department of Family Practice - \$1,733).

(2) Includes uncompensated instruction of Public Health students - \$758, Dental Hygiene students - \$215, Nursing students - \$486, Medical Technology students - \$215, Physical Medicine students - \$106, and other University students - \$53,485; these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the College of Pharmacy.

Schedule IV  
Comparison of Expense With Income by Function  
Unit - COLLEGE OF PHARMACY

	Total	I	N	S	T	R	U	C	T	I	O	N	Research	Community & Public Service	Other Programs
		Total Instruction	Undergrad. B.S.	Doctor of Pharmacy	Graduate M.S. & Ph.D.	Post Doctoral	Post Graduate	Other Education							
<b>I. Operating Income</b>															
State Appropriation/Subsidy (1)	761,579	446,579	250,579	28,000	84,000	13,000	21,000	50,000	200,000	55,000	60,000				
Student Fees (2)	176,850	176,850	152,126	3,325	21,399	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Indirect Expense Recovery-															
Special Purpose Project	26,022	5,897	3,080	282	2,535	- 0 -	- 0 -	- 0 -	20,125	- 0 -	- 0 -				
Auxiliary Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
<b>Total Gen. Operating Income</b>	<b>964,451</b>	<b>629,326</b>	<b>405,785</b>	<b>31,607</b>	<b>107,934</b>	<b>13,000</b>	<b>21,000</b>	<b>50,000</b>	<b>220,125</b>	<b>55,000</b>	<b>60,000</b>				
<b>Restricted:</b>															
Direct Expense Recovery															
Special Purpose Projects	285,971	155,778	82,054	7,379	66,345	- 0 -	- 0 -	- 0 -	130,193	- 0 -	- 0 -				
<b>Total Operating Income</b>	<b>1,250,422</b>	<b>785,104</b>	<b>487,839</b>	<b>38,986</b>	<b>174,279</b>	<b>13,000</b>	<b>21,000</b>	<b>50,000</b>	<b>350,318</b>	<b>55,000</b>	<b>60,000</b>				
<b>II. Total Expenses</b>	<b>1,322,293</b>	<b>807,131</b>	<b>493,542</b>	<b>46,474</b>	<b>174,801</b>	<b>13,499</b>	<b>23,550</b>	<b>55,265</b>	<b>391,676</b>	<b>61,662</b>	<b>61,824</b>				
<b>III. Total Expenses Under (Over) Operating Income</b>	<b>(71,871)</b>	<b>(22,027)</b>	<b>(5,703)</b>	<b>(7,488)</b>	<b>(522)</b>	<b>(499)</b>	<b>(2,550)</b>	<b>(5,265)</b>	<b>(41,358)</b>	<b>(6,662)</b>	<b>(1,824)</b>				
<b>IV. Other Income (3)</b>															
Unrestricted Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Unrestricted Gifts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Miscellaneous	26,778	9,453	2,544	6,909	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		14,835	2,490	
<b>Total Other Income</b>	<b>26,778</b>	<b>9,453</b>	<b>2,544</b>	<b>6,909</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>		<b>14,835</b>	<b>2,490</b>	
<b>V. Total Income</b>	<b>1,277,200</b>	<b>794,557</b>	<b>490,383</b>	<b>45,895</b>	<b>174,279</b>	<b>13,000</b>	<b>21,000</b>	<b>50,000</b>	<b>350,318</b>	<b>69,835</b>	<b>62,490</b>				
%	100.00	62.21	38.40	3.59	13.65	1.02	1.64	3.91	27.43	5.47	4.89				
<b>VI. Total Expenses Under (Over) Total Income (4)</b>	<b>(45,093)</b>	<b>(12,574)</b>	<b>(3,159)</b>	<b>(579)</b>	<b>(522)</b>	<b>(499)</b>	<b>(2,550)</b>	<b>(5,265)</b>	<b>(41,358)</b>	<b>8,173</b>	<b>666</b>				

Notes: (1) Net of all offsetting income, e.g., Student Fees. Includes \$66,009 of fringe benefit costs and \$268,083 of indirect cost funds not otherwise funded within the College of Pharmacy.

(2) Student Fees estimated at 86.02% Undergraduate, 12.10% Graduate and 1.88% Doctoral.

(3) Other Income identified by function.

(4) Excess of total expenses over total income due mainly to under recovery of indirect costs calculated according to A-21 principle.

Schedule IV-A  
 Summary of Departmental Special Purpose Projects - Direct Expense Recovery  
 Unit - COLLEGE OF PHARMACY

	<u>Total</u>	<u>FEDERAL</u>			<u>STATE &amp; LOCAL GOVERNMENT</u>			<u>INDUSTRY, FOUNDATIONS &amp; ENDOWMENTS</u>			<u>Professional</u>	<u>Other</u>
		<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Service Program</u>	
College of Pharmacy	285,971	114,375	135,978	- 0 -	- 0 -	1,415	- 0 -	15,818	18,385	- 0 -	- 0 -	- 0 -
Total	285,971	114,375	135,978	- 0 -	- 0 -	1,415	- 0 -	15,818	18,385	- 0 -	- 0 -	- 0 -

Schedule IV-B  
Direct and Indirect Expense Recovery -- Special Purpose Projects  
Unit - COLLEGE OF PHARMACY

	I	N	S	T	R	U	C	I	I	O	N				
Total	Total Instruction	Undergrad. B.S.	Doctor of Pharmacy	Graduate M.S. & Ph.D.	Post Doctoral	Post Graduate	Other Education	Research	Community & Public Service	Other Programs					
<u>Direct Expense Recovery:</u>															
Federal Government	250,353	135,978	71,035	6,500	58,443	- 0 -	- 0 -	- 0 -	114,375	- 0 -	- 0 -				
State & Local Government	1,415	1,415	1,415	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Industry, Foundations & Endowments	34,203	18,385	9,604	879	7,902	- 0 -	- 0 -	- 0 -	15,818	- 0 -	- 0 -				
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Total	285,971	155,778	82,054	7,379	66,345	- 0 -	- 0 -	- 0 -	130,193	- 0 -	- 0 -				
<u>Indirect Expense Recovery:</u>															
Federal Government	26,022	5,897	3,080	282	2,535	- 0 -	- 0 -	- 0 -	20,125	- 0 -	- 0 -				
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Industry, Foundations & Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
All Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Total	26,022	5,897	3,080	282	2,535	- 0 -	- 0 -	- 0 -	20,125	- 0 -	- 0 -				
TOTAL EXPENSE RECOVERY	311,993	161,675	85,134	7,661	68,880	- 0 -	- 0 -	- 0 -	150,318	- 0 -	- 0 -				



Memo Summary  
Unit - COLLEGE OF PHARMACY

	I	N	S	T	R	U	C	T	I	O	N			
Total	Total	Undergrad.	Doctor	Graduate	Post	Post	Post	Post	Post	Post	Other	Research	Community	Other
	Instruction	B.S.	of	M.S. &	Doctoral	Graduate	Graduate	Graduate	Graduate	Graduate	Education		& Public	Programs
			Pharmacy	Ph.D.									Service	
<u>I. Replacement Cost or Value of</u> <u>Course Work Taken Outside</u> <u>Health Sciences (1)</u>	161,078	161,078	138,533	3,216	19,329	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>II. Unreimbursed Outside</u> <u>Pharmacists &amp; Lecturers (2)</u>	6,160	6,160	6,160	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Total Real/Replacement Costs	<u>167,238</u>	<u>167,238</u>	<u>144,693</u>	<u>3,216</u>	<u>19,329</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>

Notes: (1) This item represents a calculated value of non-Health Sciences course work not actually reflected within the accounts of the Health Sciences. The amount is based upon 3,746 credit hours at an estimated \$43. per credit hour based on University records and studies.

(2) Lectures to students by outside Pharmacists not otherwise funded in the Health Sciences.

Schedule I  
Departmental Direct Expense Summary  
Unit - SCHOOL OF PUBLIC HEALTH

<u>Direct Expense</u>	<u>Total Payment</u>	<u>I</u> <u>Total</u> <u>Instruction</u>	<u>N</u> <u>Master's</u> <u>Level</u> <u>Academic (2)</u>	<u>S</u> <u>Master's</u> <u>Level</u> <u>Residency</u>	<u>T</u> <u>Ph.D.</u> <u>Level</u>	<u>R</u> <u>Graduate</u> <u>PNA</u>	<u>U</u> <u>Undergrad</u> <u>Allied</u> <u>Health</u>	<u>C</u> <u>Undergrad</u> <u>Other</u> <u>(3)</u>	<u>T</u> <u>Continuing</u> <u>Education</u>	<u>I</u> <u>Research</u>	<u>O</u> <u>Patient</u> <u>Service</u>	<u>N</u> <u>Public</u> <u>Service</u>	
<u>I. Academic (1)</u>	1,153,033	749,395	460,499	14,566	131,644	25,747	1,975	59,820	55,144	328,125	6,237	69,276	
Sub-Total Academic	1,153,033	749,395	460,499	14,566	131,644	25,747	1,975	59,820	55,144	328,125	6,237	69,276	
	%	100.00	64.99	39.94	1.26	11.42	2.23	.17	5.19	4.78	28.46	.54	6.01
<u>II. Research &amp; Teaching Assts</u>	61,658	30,289	22,756	- 0 -	32	2,980	- 0 -	4,520	1	30,469	- 0 -	900	
<u>Civil Service</u>	476,454	173,676	91,422	3,216	26,040	4,705	122	14,073	34,098	286,387	870	15,521	
Sub-Total Staff	538,112	203,965	114,178	3,216	26,072	7,685	122	18,593	34,099	316,856	870	16,421	
	%	100.00	37.91	21.22	.60	4.84	1.43	.02	3.46	6.34	58.88	.16	3.05
<u>III. Total Salaries</u>	1,691,145	953,360	574,677	17,782	157,716	33,432	2,097	78,413	89,243	644,981	7,107	85,697	
	%	100.00	56.37	33.98	1.05	9.32	1.98	.12	4.64	5.28	38.14	.42	5.07
Consumable Supplies	59,987	27,235	16,416	508	4,507	956	60	2,239	2,549	30,101	203	2,448	
Employee Benefits	192,556	108,694	64,941	2,093	18,553	3,581	246	8,702	10,578	73,044	835	9,983	
Travel	78,494	44,640	26,908	832	7,387	1,568	98	3,669	4,178	29,509	333	4,012	
All Other	242,934	128,178	77,261	2,391	21,211	4,501	281	10,535	11,998	102,280	956	11,520	
Total Other Expenses	573,971	308,747	185,526	5,824	51,658	10,606	685	25,145	29,303	234,934	2,327	27,963	
Trainee Stipends	517,500	517,500	411,107	- 0 -	95,554	10,839	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
<u>IV. Total Direct Expenses</u>	2,782,616	1,779,607	1,171,310	23,606	304,928	54,877	2,782	103,558	118,546	879,915	9,434	113,660	
	%	100.00	63.95	42.09	.85	10.96	1.97	.10	3.72	4.26	31.62	.34	4.09

Notes: (1) Excludes direct program contributions paid for by other units: Medical School - \$21,180 (Undergrad Allied Health - \$662, Continuing Education - \$1,385, Ph.D. - \$462, Master's Residency - \$462, and Research - \$18,209).  
Department of Family Practice - \$5,400 (Master's Academic - \$2,317, Master's Residency - \$508, Ph.D. - \$2,060, Undergrad Allied Health - \$515).  
Department of Laboratory Medicine - \$13,095 (Master's Academic - \$6,541, Ph.D. - \$208, Research - \$6,346).

(2) Includes uncompensated direct expenses of instructing Other University students: School of Nursing - \$7,054, School of Dentistry - \$11,650, College of Pharmacy - \$8,076, Medical School - \$15,698 and Other University - \$97,005.

(3) Includes uncompensated direct expenses of instructing Other University students: School of Nursing - \$4,574, College of Pharmacy - \$4,522, Medical School - \$186 and Other University - \$94,276.

Schedule II  
Indirect Expense Summary  
Unit - SCHOOL OF PUBLIC HEALTH

<u>Indirect Expense</u>	Total Indirect Expense	I N S T R U C T I O N								Research	Patient Service	Public Service
		Total Instruction	Master's Level Academic (3)	Master's Level Residency	Ph.D. Level	Graduate PNA	Undergrad Allied Health	Undergrad Other (3)	Continuing Education			
<u>I. General &amp; Administration (1)</u>												
General Administration	110,343	62,200	37,494	1,159	10,284	2,185	132	5,120	5,826	42,085	463	5,595
Sponsored Prog. Administration	15,755	6,526	3,934	122	1,079	229	14	537	611	9,229	- 0 -	- 0 -
Student Services	79,689	44,921	27,078	837	7,427	1,578	96	3,698	4,207	30,393	335	4,040
Library	234,583	132,234	79,711	2,463	21,863	4,645	281	10,885	12,386	89,470	985	11,894
Office of V.P., Health Sciences	10,625	5,989	3,610	112	990	210	13	493	561	4,052	45	539
<b>Total</b>	<b>450,995</b>	<b>251,870</b>	<b>151,827</b>	<b>4,693</b>	<b>41,643</b>	<b>8,847</b>	<b>536</b>	<b>20,733</b>	<b>23,591</b>	<b>175,229</b>	<b>1,828</b>	<b>22,068</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	313,979	176,990	106,690	3,297	29,263	6,217	377	14,568	16,578	119,751	1,319	15,919
<u>III. Total Indirect Expenses</u>	764,974	428,860	258,517	7,990	70,906	15,064	913	35,301	40,169	294,980	3,147	37,987
%	100.00	56.06	33.79	1.05	9.27	1.97	.12	4.61	5.25	38.56	.41	4.97

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with School of Public Health's contributed (non-reimbursed) teaching services provided to other students. These, together with direct costs, are included on Schedule V under School of Public Health but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - SCHOOL OF PUBLIC HEALTH

Total Expenses (1)	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service
	Total Instruction	Master's Level Academic (2)	Master's Level Residency	Ph.D. Level	Graduate PNA	Undergrad Allied Health	Undergrad Other (3)	Continuing Education						
<u>I. Total Direct Expenses</u>	2,782,616	1,779,607	1,171,310	23,606	304,928	54,877	2,782	103,558	118,546	879,915	9,434	113,660		
%	100.00	63.95	42.09	.85	10.96	1.97	.10	3.72	4.26	31.62	.34	4.09		
<u>II. Total Indirect Expenses</u>	764,974	428,860	258,517	7,990	70,906	15,064	913	35,301	40,169	294,980	3,147	37,987		
%	100.00	56.06	33.79	1.05	9.27	1.97	.12	4.61	5.25	38.56	.41	4.97		
<u>III. Total Expenses</u>	3,547,590	2,208,467	1,429,827	31,596	375,834	69,941	3,695	138,859	158,715	1,174,895	12,581	151,647		
%	100.00	62.24	40.30	.89	10.59	1.97	.10	3.92	4.47	33.12	.36	4.28		

Notes: (1) Excludes direct program expenditures paid for by other units: Medical School - \$21,180, Department of Family Practice - \$5,400, Department of Laboratory Medicine - \$13,095.  
 (2) Includes uncompensated instruction of Nursing students (\$8,941), Dentistry students (\$14,752), Pharmacy students (\$10,222), Medical School students (\$19,886), and Other University students (\$119,496); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the School of Public Health.  
 (3) Includes uncompensated instruction of Nursing students (\$6,134), Pharmacy students (\$6,065), Medical students (\$249), and Other University students (\$126,411); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the School of Public Health.

Schedule IV  
Comparison of Expense With Income By Function  
Unit - SCHOOL OF PUBLIC HEALTH

		I	N	S	T	R	U	C	T	I	O	N				
	Total	Total Instruction	Master's Level Academic	Master's Level Residency	Ph.D. Level	Graduate PNA	Undergrad Allied Health	Undergrad Other	Continuing Education	Research	Patient Service	Public Service				
<b>I. Operating Income</b>																
State Appropriation/Subsidy (1)	902,956	827,956	279,956	6,000	340,000	60,000	2,000	100,000	40,000	- 0 -	- 0 -	75,000				
Student Fees (2)	168,392	168,392	115,045	24,586	24,063	4,698	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Indirect Expense Recovery - Special Purpose Project	171,794	36,892	36,892	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	134,902	- 0 -	- 0 -				
Auxiliary Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
<b>Total Gen. Operating Income</b>	<b>1,243,142</b>	<b>1,033,240</b>	<b>431,893</b>	<b>30,586</b>	<b>364,063</b>	<b>64,698</b>	<b>2,000</b>	<b>100,000</b>	<b>40,000</b>	<b>134,902</b>	<b>- 0 -</b>	<b>75,000</b>				
<b>Restricted:</b>																
Direct Expense Recovery Special Purpose Projects	1,554,544	914,534	903,583	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	10,951	640,010	- 0 -	- 0 -				
<b>Total Operating Income</b>	<b>2,797,686</b>	<b>1,947,774</b>	<b>1,335,476</b>	<b>30,586</b>	<b>364,063</b>	<b>64,698</b>	<b>2,000</b>	<b>100,000</b>	<b>50,951</b>	<b>774,912</b>	<b>- 0 -</b>	<b>75,000</b>				
<b>II. Total Expenses</b>																
	3,547,590	2,208,467	1,429,827	31,596	375,834	69,941	3,695	138,859	158,715	1,174,895	12,581	151,647				
<b>III. Total Expenses Under (Over) Operating Income</b>																
	(749,904)	(260,693)	(94,351)	(1,010)	(11,771)	(5,243)	(1,695)	(38,859)	(107,764)	(399,983)	(12,581)	(76,647)				
<b>IV. Other Income (3)</b>																
Unrestricted Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Unrestricted Gifts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Miscellaneous	586,102	211,501	92,602	1,500	10,000	- 0 -	- 0 -	- 0 -	107,399	314,601	10,000	50,000				
<b>Total Other Income</b>	<b>586,102</b>	<b>211,501</b>	<b>92,602</b>	<b>1,500</b>	<b>10,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>107,399</b>	<b>314,601</b>	<b>10,000</b>	<b>50,000</b>				
<b>V. Total Income</b>																
	3,383,788	2,159,275	1,428,078	32,086	374,063	64,698	2,000	100,000	158,350	1,089,513	10,000	125,000				
%	100.00	63.81	42.20	.95	11.05	1.91	.06	2.96	4.68	32.20	.30	3.69				
<b>VI. Total Expenses Under (Over) Total Income (4)</b>																
	(163,802)	(49,192)	(1,749)	490	(1,771)	(5,243)	(1,695)	(38,859)	(365)	(85,382)	(2,581)	(26,647)				

Notes: (1) Net of all offsetting income, e.g. Student Fees. Includes \$82,705 of fringe benefit costs and \$489,666 of indirect cost funds not otherwise funded within the School of Public Health.  
(2) Student Fees estimated at 68.32% Master's Level Academic, 14.60% Master's Level Residency, 14.29% Ph.D. Level and 2.79% Graduate PNA.  
(3) Other income identified by function.  
(4) Excess of total expenses over total income due mainly to under recovery of indirect costs calculated according to A-21 principle.

Schedule IV-A  
 Summary of Departmental Special Purpose Projects - Direct Expense Recovery  
 Unit - SCHOOL OF PUBLIC HEALTH

	<u>Total</u>	<u>FEDERAL</u>			<u>STATE &amp; LOCAL GOVERNMENT</u>			<u>INDUSTRY, FOUNDATIONS &amp; ENDOWMENTS</u>			<u>Professional</u>	<u>Other</u>
		<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Service</u> <u>Program</u>	
School of Public Health	1,554,544	616,713	859,753	- 0 -	- 0 -	- 0 -	- 0 -	23,297	54,781	- 0 -	- 0 -	- 0 -
Total	1,554,544	616,713	859,753	- 0 -	- 0 -	- 0 -	- 0 -	23,297	54,781	- 0 -	- 0 -	- 0 -

Schedule IV-B  
Direct and Indirect Expense Recovery -- Special Purpose Projects  
Unit - SCHOOL OF PUBLIC HEALTH

Total	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service
	Total Instruction	Master's Level Academic	Master's Level Residency	Ph.D. Level	Graduate PNA	Undergrad Allied Health	Undergrad Other	Continuing Education						
<b>Direct Expense Recovery:</b>														
Federal Government	1,476,466	859,753	859,753	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	616,713	- 0 -	- 0 -
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	78,078	54,781	43,830	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	10,951	23,297	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>1,554,544</b>	<b>914,534</b>	<b>903,583</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>10,951</b>	<b>640,010</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>Indirect Expense Recovery:</b>														
Federal Government	171,794	36,892	36,892	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	134,902	- 0 -	- 0 -
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
All Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>171,794</b>	<b>36,892</b>	<b>36,892</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>134,902</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>TOTAL EXPENSE RECOVERY</b>	<b>1,726,338</b>	<b>951,426</b>	<b>940,475</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>10,951</b>	<b>774,912</b>	<b>- 0 -</b>	<b>- 0 -</b>

Memo Summary  
Unit - SCHOOL OF PUBLIC HEALTH

Total	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service
	Total Instruction	Master's Level Academic	Master's Level Residency	Ph.D. Level	Graduate PNA	Undergrad Allied Health	Undergrad Other	Continuing Education						
<u>I. Replacement Cost or Value of Course Work Taken Outside Health Sciences (1)</u>	47,171	47,171	41,171	- 0 -	6,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>II. Agency Volunteers for Practicum/Field Work</u>	5,000	5,000	5,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>III. Hospital &amp; Health Care Administration</u>														
Preceptor Exclusive of Participating Teaching Hospitals in this Study (2)	74,000	74,000	- 0 -	74,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Clerkship Costs by Outside Organizations	55,000	55,000	55,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total Real/Replacement Costs</b>	<b>181,171</b>	<b>181,171</b>	<b>101,171</b>	<b>74,000</b>	<b>6,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>

Notes: (1) This item represents a calculated value of non-Health Sciences course work not actually funded within the accounts of the Health Sciences. The calculated value is based upon 1,097 credit hours on the basis of \$43 average cost per credit hour as based upon other University records and studies.  
(2) Estimated uncompensated services of preceptor organizations around the country which supervise the final residency year of the Master's Level program.



Schedule I  
Departmental Direct Expense Summary  
Unit - SCHOOL OF DENTISTRY

	Total Payment	I Total Instruction	N Undergrad DDS	S Dental Hygiene	T Dental Assisting	R Undergrad Other (3)	U Intern/ Resident In Hospital	C Graduate Not In Hospital	T Graduate Other (4)	I Postgrad &/or Cont. Ed.	O Research	N Public Service	Other	Unallocated Departmental Administration (1)
<b>I. Academic (2)</b>	<b>1,928,982</b>	<b>1,486,613</b>	<b>858,144</b>	<b>89,866</b>	<b>48,902</b>	<b>29,424</b>	<b>81,461</b>	<b>262,751</b>	<b>63,120</b>	<b>52,945</b>	<b>204,228</b>	<b>110,001</b>	<b>550</b>	<b>127,590</b>
Sub-Total Academic	1,928,982	1,486,613	858,144	89,866	48,902	29,424	81,461	262,751	63,120	52,945	204,228	110,001	550	127,590
%	100.00	77.07	44.49	4.66	2.54	1.53	4.22	13.62	3.27	2.74	10.59	5.70	.03	6.61
<b>II. Medical Fellow</b>	221	221	43	- 0 -	- 0 -	- 0 -	178	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Dental Fellow	35,355	32,133	3,423	341	341	- 0 -	23,177	3,909	942	- 0 -	1,008	2,016	- 0 -	198
Research & Teaching Assts	40,838	28,486	3,801	7,074	120	120	421	12,476	2,995	1,479	7,505	4,847	- 0 -	- 0 -
Civil Service	682,357	514,645	317,396	27,540	31,548	673	14,305	94,115	22,616	6,452	104,220	16,823	443	46,226
Sub-Total Staff	758,771	575,485	324,663	34,955	32,009	793	38,081	110,500	26,553	7,931	112,733	23,686	443	46,424
%	100.00	75.84	42.79	4.61	4.22	.10	5.02	14.56	3.50	1.04	14.86	3.12	.06	6.12
<b>III. Total Salaries</b>	<b>2,687,753</b>	<b>2,062,098</b>	<b>1,182,807</b>	<b>124,821</b>	<b>80,911</b>	<b>30,217</b>	<b>119,542</b>	<b>373,251</b>	<b>89,673</b>	<b>60,876</b>	<b>316,961</b>	<b>133,687</b>	<b>993</b>	<b>174,014</b>
%	100.00	76.72	44.01	4.64	3.01	1.12	4.45	13.89	3.34	2.26	11.79	4.97	.04	6.48
Consumable Supplies	274,189	207,288	167,034	19,430	3,233	233	939	11,236	170	5,013	50,018	1,127	81	15,675
Employee Benefits	308,256	236,206	138,808	13,846	9,538	3,524	11,262	42,130	10,122	6,976	36,506	14,905	118	20,521
Travel	73,020	56,588	23,539	1,099	402	268	1,126	28,104	1,387	663	12,480	1,550	9	2,393
All Other	247,115	186,967	153,974	13,614	2,949	212	857	10,640	154	4,567	44,810	1,026	74	14,238
Total Other Expenses	902,580	687,049	483,355	47,989	16,122	4,237	14,184	92,110	11,833	17,219	143,814	18,608	282	52,827
Trainee Stipends	186,287	186,287	2,140	11,732	7,820	- 0 -	4,760	159,835	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>IV. Unadjusted Expenses</b>	<b>3,776,620</b>	<b>2,935,434</b>	<b>1,668,302</b>	<b>184,542</b>	<b>104,853</b>	<b>34,454</b>	<b>138,486</b>	<b>625,196</b>	<b>101,506</b>	<b>78,095</b>	<b>460,775</b>	<b>152,295</b>	<b>1,275</b>	<b>226,841</b>
%	100.00	77.73	44.17	4.89	2.78	.91	3.67	16.55	2.69	2.07	12.20	4.03	.03	6.01
Adjustments														
Departmental Administration (1)		187,575	106,615	11,796	6,692	2,200	8,847	39,947	6,488	4,990	29,444	9,731	91	(226,841)
<b>V. Total Direct Expenses with Admin. Allocated</b>	<b>3,776,620</b>	<b>3,123,000</b>	<b>1,774,917</b>	<b>196,338</b>	<b>111,545</b>	<b>36,654</b>	<b>147,333</b>	<b>665,143</b>	<b>107,994</b>	<b>83,085</b>	<b>490,219</b>	<b>162,026</b>	<b>1,366</b>	<b>- 0 -</b>
%	100.00	82.69	47.00	5.20	2.95	.97	3.90	17.61	2.86	2.20	12.98	4.29	.04	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Excludes direct program contributions paid for by other units: School of Public Health - \$5,000 (\$5,000-Graduate Not In Hospital); Department of Physiology - \$198 (\$198 - Graduate Not In Hospital), and Medical School - \$4,825 (\$4,825 - Research).  
(3) Includes uncompensated direct expense of instructing Other University students: School of Public Health - \$755, Other University - \$35,899.  
(4) Includes uncompensated direct expense of instructing Other University students: School of Public Health - \$12,808, Medical School - \$87,400, Other University - \$7,786.

Schedule II  
Indirect Expense Summary  
Unit - SCHOOL OF DENTISTRY

Indirect Expense	Total Payment	I	N	S	T	R	U	C	T	I	O	N	Research	Public Service	Other
		Total Instruction	Undergrad DDS	Dental Hygiene	Dental Assisting	Undergrad Other (3)	Intern/ Resident In Hospital	Graduate Not In Hospital	Graduate Other (3)	Postgrad &/or Cont. Ed.					
<b>I. General &amp; Administration (1)</b>															
General Administration	181,734	149,076	85,506	9,032	5,852	2,181	8,632	26,987	6,488	4,398	22,917	9,668	73		
Sponsored Prog. Administration	16,660	9,450	5,421	572	370	139	548	1,710	411	279	7,210	- 0 -	- 0 -		
Student Services	110,888	90,962	52,173	5,511	3,571	1,331	5,267	16,467	3,959	2,683	13,983	5,899	44		
Library	69,221	56,782	32,569	3,440	2,229	831	3,288	10,279	2,471	1,675	8,729	3,682	28		
Office of V.P., Health Sciences	17,500	14,355	8,234	870	563	210	831	2,599	625	423	2,207	931	7		
<b>Total</b>	<b>396,003</b>	<b>320,625</b>	<b>183,903</b>	<b>19,425</b>	<b>12,585</b>	<b>4,692</b>	<b>18,566</b>	<b>58,042</b>	<b>13,954</b>	<b>9,458</b>	<b>55,046</b>	<b>20,180</b>	<b>152</b>		
<b>II. Operations &amp; Maintenance of Physical Plant (2)</b>															
	340,048	278,941	159,992	16,900	10,950	4,081	16,152	50,497	12,140	8,229	42,880	18,091	136		
<b>III. Total Indirect Expense</b>															
	736,051	599,566	343,895	36,325	23,535	8,773	34,718	108,539	26,094	17,687	97,926	38,271	288		
%	100.00	81.46	46.72	4.94	3.20	1.19	4.72	14.7	3.54	2.40	13.30	5.20	.04		

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with School of Dentistry's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under School of Dentistry's column, assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - SCHOOL OF DENTISTRY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Public Service	Other
	Total Instruction	Undergrad DDS	Dental Hygiene	Dental Assisting	Undergrad Other (2)	Intern/ Resident In Hospital	Graduate Not In Hospital	Graduate Other (3)	Postgrad &/or Cont. Ed.					
<b>I. Total Direct Expense</b>	3,776,620	3,123,000	1,774,917	196,338	111,545	36,654	147,333	665,143	107,994	83,085	490,219	162,026	1,366	
%	100.00	82.69	47.00	5.20	2.95	.97	3.90	17.61	2.86	2.20	12.98	4.29	.0	
<b>II. Total Indirect Expense</b>	736,051	599,566	343,895	36,325	23,535	8,773	34,718	108,539	26,094	17,687	97,926	38,271	288	
%	100.00	81.46	46.95	4.94	3.20	1.19	4.72	14.75	3.54	2.40	13.30	5.20	.0	
<b>III. Total Expenses</b>	4,512,671	3,722,575	2,118,812	232,663	135,080	45,427	182,051	773,682	134,088	100,772	588,145	200,297	1,654	
%	100.00	82.49	46.95	5.16	2.99	1.01	4.03	17.15	2.97	2.23	13.03	4.44	.0	

- Notes: (1) Excludes direct program expenditures paid for by other units: \$10,023 (School of Public Health - \$5,000, Medical School - \$4,825, and Physiology Department - \$198).  
(2) Includes uncompensated instruction of Public Health students (\$936) and Other University students (\$44,491); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the School of Dentistry.  
(3) Includes uncompensated instruction of Public Health students (\$15,903), Medical School students (\$108,517), and Other University students (\$9,668; these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the School of Dentistry.

Schedule IV  
Comparison of Expense With Income By Function  
Unit - SCHOOL OF DENTISTRY

	Total	I Total Instruction	N Undergrad DDS	S Dental Hygiene	T Dental Assisting	R Undergrad Other	U Intern/ Resident In Hospital	C Graduate Not In Hospital	T Graduate Other	I Postgrad &/or Cont. Ed.	O Research	N Public Service	Other
<b>I. Operating Income</b>													
State Appropriation/Subsidy (1)	2,125,093	1,920,093	846,000	130,000	110,000	50,000	170,000	385,988	130,000	98,105	55,000	150,000	- 0 -
Student Fees/Tuition	552,000	552,000	398,000	69,000	23,000	- 0 -	11,000	51,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Indirect Expense Recovery - Special Purpose Projects	94,000	22,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	22,000	- 0 -	- 0 -	72,000	- 0 -	- 0 -
Auxiliary Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total Gen. Operating Income</b>	<b>2,771,093</b>	<b>2,494,093</b>	<b>1,244,000</b>	<b>199,000</b>	<b>133,000</b>	<b>50,000</b>	<b>181,000</b>	<b>458,988</b>	<b>130,000</b>	<b>98,105</b>	<b>127,000</b>	<b>150,000</b>	<b>- 0 -</b>
<b>Restricted:</b>													
Direct Expense Recovery - Special Purpose Projects	1,496,000	1,033,000	697,000	27,000	17,000	- 0 -	22,000	270,000	- 0 -	- 0 -	463,000	- 0 -	- 0 -
<b>Total Operating Income</b>	<b>4,267,093</b>	<b>3,527,093</b>	<b>1,941,000</b>	<b>226,000</b>	<b>150,000</b>	<b>50,000</b>	<b>203,000</b>	<b>728,988</b>	<b>130,000</b>	<b>98,105</b>	<b>590,000</b>	<b>150,000</b>	<b>- 0 -</b>
<b>II. Total Expenses</b>	<b>4,512,671</b>	<b>3,722,575</b>	<b>2,118,812</b>	<b>232,663</b>	<b>135,080</b>	<b>45,427</b>	<b>182,051</b>	<b>773,682</b>	<b>134,088</b>	<b>100,772</b>	<b>588,145</b>	<b>200,297</b>	<b>1,654</b>
<b>III. Total Expenses Under (Over) Operating Income</b>	<b>(245,578)</b>	<b>(195,482)</b>	<b>(177,812)</b>	<b>(6,663)</b>	<b>(14,920)</b>	<b>(4,573)</b>	<b>20,949</b>	<b>(44,694)</b>	<b>(4,088)</b>	<b>(2,667)</b>	<b>(1,855)</b>	<b>(50,297)</b>	<b>(1,654)</b>
<b>IV. Other Income</b>													
Unrestricted Endowments & Gifts	1,748	1,748	1,748	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Miscellaneous	883	883	883	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total Other Income</b>	<b>2,631</b>	<b>2,631</b>	<b>2,631</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>V. Total Income</b>	<b>4,269,724</b>	<b>3,529,724</b>	<b>1,943,631</b>	<b>226,000</b>	<b>150,000</b>	<b>50,000</b>	<b>203,000</b>	<b>728,988</b>	<b>130,000</b>	<b>98,105</b>	<b>590,000</b>	<b>150,000</b>	<b>- 0 -</b>
<b>VI. Total Expenses Under (Over) Total Income (2)</b>	<b>(242,947)</b>	<b>(192,851)</b>	<b>(175,181)</b>	<b>(6,663)</b>	<b>14,920</b>	<b>4,573</b>	<b>20,949</b>	<b>(44,694)</b>	<b>(4,088)</b>	<b>(2,667)</b>	<b>1,855</b>	<b>(50,297)</b>	<b>(1,654)</b>

Notes: (1) Net of all offsetting income, e.g., student fees. Includes \$220,376 of fringe benefits and \$445,416 of indirect costs not otherwise funded in the School of Dentistry.  
(2) Excess of total expenses over total income due mainly to under-recovery of indirect costs calculated according to A-21 principles.

Schedule IV-A  
 Summary of Departmental Special Purpose Projects - Direct Expense Recovery  
 Unit - SCHOOL OF DENTISTRY

	<u>Total</u>	<u>FEDERAL</u>			<u>STATE &amp; LOCAL GOVERNMENT</u>			<u>INDUSTRY, FOUNDATIONS &amp; ENDOWMENTS</u>			<u>Professional</u>	<u>Other</u>
		<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Research</u>	<u>Instruction</u>	<u>Other</u>	<u>Service Program</u>	
School of Dentistry	1,496,000	437,000	1,006,000	- 0 -	- 0 -	5,000	- 0 -	26,000	22,000	- 0 -	- 0 -	- 0 -
Total	1,496,000	437,000	1,006,000	- 0 -	- 0 -	5,000	- 0 -	26,000	22,000	- 0 -	- 0 -	- 0 -

Schedule IV-B  
 Direct and Indirect Recovery -- Special Purpose Projects  
 Unit - SCHOOL OF DENTISTRY

	I	N	S	T	R	U	C	T	I	O	N		
Total	Total Instruction	Undergrad DDS	Dental Hygiene	Dental Assisting	Undergrad Other	Intern/ Resident In Hospital	Graduate Not In Hospital	Graduate Other	Postgrad &/or Cont. Ed.	Research	Service		
<b>Direct Expense Recovery:</b>													
Federal Government	1,465,000	1,028,000	692,000	27,000	17,000	- 0 -	22,000	270,000	- 0 -	- 0 -	437,000	- 0 -	- 0 -
State & Local Government	5,000	5,000	5,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	26,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	26,000	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>1,496,000</b>	<b>1,033,000</b>	<b>697,000</b>	<b>27,000</b>	<b>17,000</b>	<b>- 0 -</b>	<b>22,000</b>	<b>270,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>463,000</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>Indirect Expense Recovery:</b>													
Federal Government	94,000	22,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	22,000	- 0 -	- 0 -	72,000	- 0 -	- 0 -
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Industry, Foundations & Endowments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Professional Service Program	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>94,000</b>	<b>22,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>22,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>72,000</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>TOTAL EXPENSE RECOVERY</b>	<b>1,590,000</b>	<b>1,055,000</b>	<b>697,000</b>	<b>27,000</b>	<b>17,000</b>	<b>- 0 -</b>	<b>22,000</b>	<b>292,000</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>535,000</b>	<b>- 0 -</b>	<b>- 0 -</b>

Memo Summary  
Unit - SCHOOL OF DENTISTRY

Total	I	N	S	T	R	U	C	T	I	O	N	Research	Public Service
	Total Instruction	Undergrad DDS	Dental Hygiene	Dental Assisting	Undergrad Other	Intern/Resident In Hospital	Graduate Not In Hospital	Graduate Other	Postgrad &/or Cont. Ed.				
Real Cost and/or Value (1)													
<u>I. Non-Health Sciences Course Work (2)</u>	41,786	41,786	- 0 -	30,530	11,256	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>II. Faculty Personnel Funded from Outside Sources (3)</u>	94,313	65,710	21,516	882	357	683	18,283	22,597	- 0 -	1,392	24,869	3,734	
<u>III. Clinical Facilities Use Value in Affiliated Institutions (4)</u>	100,000	100,000	100,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Total Real/Replaceable Cost</u>	<u>236,099</u>	<u>207,496</u>	<u>121,516</u>	<u>31,412</u>	<u>11,613</u>	<u>683</u>	<u>18,283</u>	<u>22,597</u>	<u>- 0 -</u>	<u>1,392</u>	<u>24,869</u>	<u>3,734</u>	

- Notes: (1) These items represent costs/values not actually within the accounts of the institution. They represent contributions of services that would have to be funded were they not available without reimbursement.
- (2) Dental Hygiene students received an estimated 710 credit hours of instruction valued at \$43 per credit hour based upon internal University records and studies. Dental Assisting students received an estimated 536 credit hours of instruction valued at \$21 per credit hour based upon internal records and studies.
- (3) Includes some affiliate hospital personnel.
- (4) Undergraduate DDS students are trained in affiliate hospital settings. The \$100,000 reflects an estimated contribution in terms of space, equipment, supplies, and other contributed costs needing financial support and replacement were they not contributed without charge.

MEDICAL SCHOOL DEPARTMENTS

Basic Sciences

Anatomy .....	10.01
Biochemistry .....	10.04
Microbiology .....	10.07
Pathology .....	10.10
Pharmacology .....	10.13
Physiology .....	10.16

Clinical Sciences

Anesthesiology .....	10.19
Dermatology .....	10.22
Family Practice and Community Health .	10.25
Medicine .....	10.28
Laboratory Medicine .....	10.31
Neurology .....	10.34
Neurosurgery .....	10.37
Obstetrics and Gynecology .....	10.40
Ophthalmology .....	10.43
Orthopedic Surgery .....	10.46
Otolaryngology .....	10.49
Pediatrics .....	10.52
Physical Medicine and Rehabilitation .	10.55
Psychiatry .....	10.58
Radiology .....	10.61
Surgery .....	10.64
Therapeutic Radiology .....	10.67



Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF ANATOMY

Direct Expense	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (3)	R Graduate Intern & Resident	U Graduate Other (4)	C Postgrad &/or Cont. Ed.	T Research	I Patient Service	O Public Service	N Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	512,404	313,029	135,828	13,292	136,211	3,624	16,211	7,863	163,905	1,830	9,504	539	23,597
Sub-Total Academic	512,404	313,029	135,828	13,292	136,211	3,624	16,211	7,863	163,905	1,830	9,504	539	23,597
%	100.00	61.09	26.51	2.60	26.58	.71	3.16	1.53	31.99	.36	1.85	.11	4.60
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	33,013	30,985	12,149	5,951	12,633	1	251	- 0 -	2,025	- 0 -	- 0 -	- 0 -	3
Civil Service	179,822	90,015	29,398	8,842	43,512	940	7,117	206	87,473	- 0 -	206	- 0 -	2,128
Sub-Total Staff	212,835	121,000	41,547	14,793	56,145	941	7,368	206	89,498	- 0 -	206	- 0 -	2,131
%	100.00	56.85	19.52	6.95	26.38	.44	3.46	.10	42.05		.10		1.00
<u>III. Total Salaries (2)</u>	725,239	434,029	177,375	28,085	192,356	4,565	23,579	8,069	253,403	1,830	9,710	539	25,728
%	100.00	59.85	24.46	3.87	26.53	.63	3.25	1.11	34.94	.25	1.34	.07	3.55
Consumable Supplies	60,381	42,419	4,617	413	2,354	131	34,582	322	17,013	18	285	5	641
Employee Benefits	81,709	47,516	19,449	2,625	21,202	538	2,757	945	29,761	214	1,137	63	3,018
Travel	9,311	5,445	1,211	118	639	350	2,893	234	3,643	5	65	2	151
All Other	112,823	59,261	29,145	1,320	6,104	320	20,509	1,863	50,865	46	818	13	1,820
Total Other Expenses	264,224	154,641	54,422	4,476	30,299	1,339	60,741	3,364	101,282	283	2,305	83	5,630
Trainee Stipends	60,592	60,592	- 0 -	- 0 -	- 0 -	- 0 -	60,592	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,050,055	649,262	231,797	32,561	222,655	5,904	144,912	11,433	354,685	2,113	12,015	622	31,358
%	100.00	61.83	22.07	3.10	21.21	.56	13.80	1.09	33.78	.20	1.14	.06	2.99
<u>Adjustments</u>													
Departmental Administration (1)		19,984	7,134	1,003	6,852	182	4,462	351	10,919	66	370	19	(31,358)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,050,055	669,246	238,931	33,564	229,507	6,086	149,374	11,784	365,604	2,179	12,385	641	- 0 -
%	100.00	63.73	22.75	3.20	21.85	.58	14.23	1.12	34.82	.21	1.18	.06	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following sources: School of Dentistry - \$62,333, College of Pharmacy - \$3,375, Other Health Sciences - \$4,700, Other Medical School Departments - \$207,763 and Other University - \$39,161.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Dentistry - \$120,790, School of Nursing - \$15,628, College of Pharmacy - \$14,365, and Other University - \$78,724.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Dentistry - \$17,180, School of Public Health - \$1,865, and Other University - \$7,350.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF ANATOMY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	46,716	28,987	11,847	1,878	12,847	304	1,574	537	16,925	122	649	33
Sponsored Prog. Administration	2,571	1,237	506	80	548	13	67	23	1,334	- 0 -	- 0 -	- 0 -
Student Services	55,885	34,677	14,172	2,247	15,369	363	1,883	643	20,247	145	777	39
Library	7,374	4,576	1,870	296	2,028	48	249	85	2,672	19	102	5
Office of V.P., Health Sciences	4,499	2,792	1,141	181	1,237	29	152	52	1,630	12	62	3
Total	117,045	72,269	29,536	4,682	32,029	757	3,925	1,340	42,808	298	1,590	80
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	198,469	123,150	50,332	7,979	54,579	1,290	6,688	2,282	71,905	516	2,759	139
<u>III. Total Indirect Expenses</u>	315,514	195,419	79,868	12,661	86,608	2,047	10,613	3,622	114,713	814	4,349	219
%	100.00	61.93	25.31	4.01	27.45	.65	3.36	1.15	36.36	.26	1.38	.07

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Anatomy's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF ANATOMY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	1,050,055	669,246	238,931	33,564	229,507	6,086	149,374	11,784	365,604	2,179	12,385	641
%	100.00	63.73	22.75	3.20	21.85	.58	14.23	1.12	34.82	.21	1.18	.06
<u>II. Total Indirect Expense</u>	315,514	195,419	79,868	12,661	86,608	2,047	10,613	3,622	114,713	814	4,349	219
%	100.00	61.93	25.31	4.01	27.45	.65	3.36	1.15	36.36	.26	1.38	.07
<u>III. Total Expenses</u>	1,365,569	864,665	318,799	46,225	316,115	8,133	159,987	15,406	480,317	2,993	16,734	860
%	100.00	63.32	23.34	3.39	23.15	.59	11.72	1.13	35.17	.22	1.23	.06

- Notes: (1) Includes salary contributions made by following sources: School of Dentistry - \$62,333, College of Pharmacy - \$3,375, Other Health Sciences - \$4,700, Other Medical School Departments - \$207,763 and Other University - \$39,161.
- (2) Includes uncompensated instruction of Dentistry students (\$166,371), Nursing students (\$21,527), Pharmacy students (\$19,789) and Other University students (\$108,428); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Dentistry students (\$19,232), Public Health students (\$2,087), and Other University students (\$8,230); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF BIOCHEMISTRY

Direct Expense	Total Payment	UNIVERSITY							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	316,780	199,692	79,699	7,851	66,903	3,345	26,061	15,833	87,831	- 0 -	3,144	692	25,421
Sub-Total Academic	316,780	199,692	79,699	7,851	66,903	3,345	26,061	15,833	87,831	- 0 -	3,144	692	25,421
	% 100.00	63.04	25.16	2.48	21.12	1.05	8.23	5.00	27.73		.99	.22	8.02
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	49,365	7,790	1,409	- 0 -	1,871	- 0 -	697	3,813	41,575	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	280,745	64,780	22,512	1,127	28,705	- 0 -	8,736	3,700	202,300	- 0 -	255	- 0 -	13,410
Sub-Total Staff	330,110	72,570	23,921	1,127	30,576	- 0 -	9,433	7,513	243,875	- 0 -	255	- 0 -	13,410
	% 100.00	21.98	7.25	.34	9.26		2.86	2.27	73.88		.08		4.06
<u>III. Total Salaries (2)</u>	646,890	272,262	103,620	8,978	97,479	3,345	35,494	23,346	331,706	- 0 -	3,399	692	38,831
	% 100.00	42.09	16.02	1.39	15.07	.52	5.49	3.60	51.28		.53	.10	6.00
Consumable Supplies	69,934	24,769	6,802	419	1,609	404	13,235	2,300	42,895	- 0 -	217	6	2,047
Employee Benefits	71,033	31,202	12,049	1,055	11,301	391	4,106	2,300	34,754	- 0 -	399	81	4,597
Travel	18,763	9,299	1,534	99	345	370	6,324	627	8,987	- 0 -	45	1	431
All Other	52,426	26,325	19,508	525	2,306	239	1,301	2,446	24,396	- 0 -	152	13	1,540
Total Other Expenses	212,156	91,595	39,893	2,098	15,561	1,404	24,966	7,673	111,032	- 0 -	813	101	8,615
Trainee Stipends	78,345	78,345	- 0 -	- 0 -	- 0 -	- 0 -	78,345	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	937,391	442,202	143,513	11,076	113,040	4,749	138,805	31,019	442,738	- 0 -	4,212	793	47,446
	% 100.00	47.17	15.31	1.18	12.06	.50	14.81	3.31	47.23		.45	.09	5.06
Adjustments													
Departmental Administration (1)		23,576	7,653	588	6,026	251	7,402	1,656	23,604	- 0 -	223	43	(47,446)
<u>V. Total Direct Expenses with Admin. Allocated</u>	937,391	465,778	151,166	11,664	119,066	5,000	146,207	32,675	466,342	- 0 -	4,435	836	- 0 -
	% 100.00	49.69	16.13	1.24	12.70	.53	15.60	3.49	49.75		.47	.09	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).  
(2) Includes contributions made by following sources: University Hospitals - \$1,224, School of Dentistry - \$6,391, Other Medical School Departments - \$95,612, and Other University - \$20,575.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Dentistry - \$60,140, School of Nursing - \$18,181, College of Pharmacy - \$191 and Other University - \$40,554.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective schools: College of Pharmacy - \$183, School of Public Health - \$916, and Other University - \$10,586.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF BIOCHEMISTRY

<u>Indirect Expense</u>	Total Payment	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<u>I. General &amp; Administration (1)</u>																
General Administration	41,654	18,653	7,098	616	6,677	229	2,433	1,600	22,722	- 0 -	233	46				
Sponsored Prog. Administration	6,410	515	196	17	185	6	67	44	5,895	- 0 -	- 0 -	- 0 -				
Student Services	32,669	14,629	5,567	483	5,237	180	1,908	1,254	17,821	- 0 -	183	36				
Library	7,476	3,348	1,274	111	1,198	41	437	287	4,078	- 0 -	42	8				
Office of V.P., Health Sciences	4,011	1,796	684	59	643	22	234	154	2,188	- 0 -	23	4				
<b>Total</b>	<b>92,220</b>	<b>38,941</b>	<b>14,819</b>	<b>1,286</b>	<b>13,940</b>	<b>478</b>	<b>5,079</b>	<b>3,339</b>	<b>52,704</b>	<b>- 0 -</b>	<b>481</b>	<b>94</b>				
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	180,103	80,650	30,689	2,666	28,871	990	10,518	6,916	98,246	- 0 -	1,009	198				
<u>III. Total Indirect Expenses</u>	272,323	119,591	45,508	3,952	42,811	1,468	15,597	10,255	150,950	- 0 -	1,490	292				
%	100.00	43.92	16.71	1.45	15.72	.54	5.73	3.77	55.43		.55	.10				

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Prog. Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Biochemistry's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF BIOCHEMISTRY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	937,391	465,778	151,166	11,664	119,066	5,000	146,207	32,675	466,342	- 0 -	4,435	836
%	100.00	49.69	16.13	1.24	12.70	.53	15.60	3.49	49.75		.47	.09
<u>II. Total Indirect Expense</u>	272,323	119,591	45,508	3,952	42,811	1,468	15,597	10,255	150,950	- 0 -	1,490	292
%	100.00	43.92	16.71	1.45	15.72	.54	5.73	3.77	55.43		.55	.10
<u>III. Total Expenses</u>	1,209,714	585,369	196,674	15,616	161,877	6,468	161,804	42,930	617,292	- 0 -	5,925	1,128
%	100.00	48.39	16.26	1.29	13.38	.53	13.38	3.55	51.03		.49	.09

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$1,224, School of Dentistry - \$6,391, Other Medical School Departments - \$95,612 and Other University - \$20,575.
- (2) Includes uncompensated instruction of Dentistry students (\$81,764), Nursing students (\$24,718), Pharmacy students (\$260), and Other University students (\$55,135); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Pharmacy students (\$225), Public Health students (\$1,127), and Other University students (\$13,019); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF MICROBIOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	353,489	189,834	31,802	11,576	95,136	7,035	39,609	4,676	129,634	892	11,095	3,199	18,835
Sub-Total Academic	353,489	189,834	31,802	11,576	95,136	7,035	39,609	4,676	129,634	892	11,095	3,199	18,835
%	100.00	53.70	9.00	3.27	26.91	1.99	11.21	1.32	36.67	.25	3.14	.91	5.33
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	36,602	10,170	10,170	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	26,432	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	260,968	101,366	23,288	12,463	54,207	- 0 -	10,925	483	155,406	- 0 -	225	- 0 -	3,971
Sub-Total Staff	297,570	111,536	33,458	12,463	54,207	- 0 -	10,925	483	181,838	- 0 -	225	- 0 -	3,971
%	100.00	37.48	11.24	4.19	18.22	-	3.67	.16	61.11	-	.08	-	1.33
<u>III. Total Salaries (2)</u>	651,059	301,370	65,260	24,039	149,343	7,035	50,534	5,159	311,472	892	11,320	3,199	22,806
%	100.00	46.29	10.02	3.69	22.94	1.08	7.76	.80	47.84	.14	1.74	.49	3.50
Consumable Supplies	127,281	73,335	11,039	3,494	21,530	1,032	35,387	853	48,343	129	1,738	461	3,275
Employee Benefits	72,935	34,476	6,539	2,862	17,690	823	5,956	606	33,971	104	1,325	374	2,685
Travel	14,542	5,791	970	239	1,100	337	2,918	227	8,306	2	267	26	150
All Other	69,289	39,293	17,734	1,663	8,618	410	9,430	1,438	27,531	45	946	188	1,286
Total Other Expenses	284,047	152,895	36,282	8,258	48,938	2,602	53,691	3,124	118,151	280	4,276	1,049	7,396
Trainee Stipends	127,700	127,700	- 0 -	- 0 -	- 0 -	- 0 -	127,700	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,062,806	581,965	101,542	32,297	198,281	9,637	231,925	8,283	429,623	1,172	15,596	4,248	30,202
%	100.00	54.76	9.55	3.04	18.66	.91	21.82	.78	40.42	.11	1.47	.40	2.84
Adjustments													
Departmental Administration (1)		17,022	2,972	945	5,799	281	6,783	242	12,567	33	456	124	(30,202)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,062,806	598,987	104,514	33,242	204,080	9,918	238,708	8,525	442,190	1,205	16,052	4,372	- 0 -
%	100.00	56.36	9.84	3.13	19.20	.93	22.46	.80	41.61	.11	1.51	.41	-

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following sources: University Hospitals - \$208, Other Medical School Departments - \$79,955, non-Health Sciences Departments - \$22,472.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$719, Nursing - \$26,910, Pharmacy - \$16,023, School of Public Health - \$411, and Other University - \$105,280.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Pharmacy - \$257, School of Public Health - \$411, Other University - \$13,404.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF MICROBIOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	41,943	20,120	4,358	1,606	9,970	470	3,372	344	20,795	59	755	214
Sponsored Prog. Administration	6,103	594	129	47	294	14	100	10	5,509	- 0 -	- 0 -	- 0 -
Student Services	29,346	14,077	3,049	1,124	6,975	329	2,359	241	14,550	41	528	150
Library	6,247	2,997	649	240	1,485	70	502	51	3,097	9	112	32
Office of V.P., Health Sciences	4,039	1,938	420	155	960	45	325	33	2,002	6	73	20
<b>Total</b>	<b>87,678</b>	<b>39,726</b>	<b>8,605</b>	<b>3,172</b>	<b>19,684</b>	<b>928</b>	<b>6,658</b>	<b>679</b>	<b>45,953</b>	<b>115</b>	<b>1,468</b>	<b>416</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>244,901</u>	<u>117,479</u>	<u>25,445</u>	<u>9,380</u>	<u>58,213</u>	<u>2,743</u>	<u>19,690</u>	<u>2,008</u>	<u>121,422</u>	<u>343</u>	<u>4,408</u>	<u>1,249</u>
<u>III. Total Indirect Expenses</u>	<u>332,579</u>	<u>157,205</u>	<u>34,050</u>	<u>12,552</u>	<u>77,897</u>	<u>3,671</u>	<u>26,348</u>	<u>2,687</u>	<u>167,375</u>	<u>458</u>	<u>5,876</u>	<u>1,665</u>
%	100.00	47.26	10.24	3.77	23.42	1.10	7.92	.81	50.33	.14	1.77	.50

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Microbiology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.



Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF MICROBIOLOGY

	Total Expense	I Total Instruction	N Undergrad M.D.	S Allied Health	T Allied Health	R Undergrad Other (2)	U Undergrad Other (2)	C Graduate Intern & Resident	T Graduate Other (3)	I Graduate Other (3)	O Postgrad &/or Cont. Ed.	N Research	Patient Service	Public Service	Other
<u>I. Total Direct Expense (1)</u>	1,062,806	598,987	104,514	33,242	204,080	9,918	238,708	8,525	442,190	1,205	16,052	4,372			
%	100.00	56.36	9.84	3.13	19.20	.93	22.46	.80	41.61	.11	1.51	.41			
<u>II. Total Indirect Expense</u>	332,579	157,205	34,050	12,552	77,897	3,671	26,348	2,687	167,375	458	5,876	1,665			
%	100.00	47.26	10.24	3.77	23.42	1.10	7.92	.81	50.33	.14	1.77	.50			
<u>III. Total Expenses</u>	1,395,385	756,192	138,564	45,794	281,977	13,589	265,056	11,212	609,565	1,663	21,928	6,037			
%	100.00	54.19	9.93	3.28	20.21	.97	19.00	.80	43.69	.12	1.57	.43			

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$208, Other Medical School Departments - \$79,955, and non-Health Sciences Departments - \$22,472.
- (2) Includes uncompensated instruction of Dentistry students (\$1,354), Nursing students (\$50,812), Pharmacy students (\$30,256), Public Health students (\$761), and Other University students (\$198,794).
- (3) Includes uncompensated instruction of Pharmacy students (\$1,352), Public Health students (\$2,147), and Other University students (\$70,293).

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF PATHOLOGY

<u>Direct Expense</u>	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (3)	R Graduate Intern & Resident	U Graduate Other (4)	C Postgrad &/or Cont. Ed.	I Research	O Patient Service	N Public Service	Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	534,177	368,120	140,716	13,089	127,678	13,355	49,261	24,021	131,295	25,025	2,353	798	6,586
Sub-Total Academic	534,177	368,120	140,716	13,089	127,678	13,355	49,261	24,021	131,295	25,025	2,353	798	6,586
%	100.00	68.91	26.34	2.45	23.90	2.50	9.22	4.50	24.58	4.69	.44	.15	1.23
<u>II. Medical Fellows</u>	42,897	33,732	15,956	1,093	12,059	1,182	3,442	- 0 -	1,949	7,216	- 0 -	- 0 -	- 0 -
<u>Research &amp; Teaching Assts</u>	12,623	8,474	- 0 -	- 0 -	1,989	228	1,552	4,705	4,149	- 0 -	- 0 -	- 0 -	- 0 -
<u>Civil Service</u>	390,556	162,499	16,787	519	69,436	7,779	50,950	17,028	224,382	1,559	- 0 -	- 0 -	2,116
Sub-Total Staff	446,076	204,705	32,743	1,612	83,484	9,189	55,944	21,733	230,480	8,775	- 0 -	- 0 -	2,116
%	100.00	45.89	7.34	.36	18.72	2.06	12.54	4.87	51.67	1.97			.47
<u>III. Total Salaries (2)</u>	980,253	572,825	173,459	14,701	211,162	22,544	105,205	45,754	361,775	33,800	2,353	798	8,702
%	100.00	58.44	17.70	1.50	21.54	2.30	10.73	4.67	36.90	3.45	.24	.08	.89
Consumable Supplies	129,180	52,162	17,160	75	1,368	14,675	14,983	3,901	76,362	173	12	4	467
Employee Benefits	109,756	62,732	18,495	1,594	23,340	2,504	11,928	4,871	42,512	3,117	275	93	1,027
Travel	18,089	8,703	2,557	44	445	2,148	2,770	739	9,248	66	5	2	65
All Other	149,047	92,861	69,976	508	3,256	8,571	6,230	4,320	47,456	8,317	34	12	367
Total Other Expenses	406,072	216,458	108,188	2,221	28,409	27,898	35,911	13,831	175,578	11,673	326	111	1,926
Trainee Stipends	33,462	33,462	- 0 -	- 0 -	- 0 -	- 0 -	33,462	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,419,787	822,745	281,647	16,922	239,571	50,442	174,578	59,585	537,353	45,473	2,679	909	10,628
%	100.00	57.95	19.84	1.19	16.87	3.55	12.30	4.20	37.85	3.20	.19	.06	.75
<u>Adjustments</u>													
Departmental Administration (1)		6,206	2,125	127	1,807	380	1,317	450	4,053	343	20	6	(10,628)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,419,787	828,951	283,772	17,049	241,378	50,822	175,895	60,035	541,406	45,816	2,699	915	- 0 -
%	100.00	58.39	19.99	1.20	17.00	3.58	12.39	4.23	38.13	3.23	.19	.06	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).  
 (2) Includes contributions made by following sources: Hennepin County General Hospital - \$77,310, University Hospitals - \$42,273, Other Medical School Departments - \$196,951, and non-Health Sciences Departments - \$11,204.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$126,699, Nursing, - \$652, Pharmacy - \$70,217, and Other University - \$43,810.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$17,548, Nursing - \$769, Pharmacy - \$769, and Other University - \$4,572.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PATHOLOGY

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I N S T R U C T I O N</u>							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other (3)</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other (3)</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	63,204	37,265	11,282	954	13,741	1,466	6,845	2,977	23,537	2,199	152	51
Sponsored Prog. Administration	10,995	3,014	913	77	1,111	118	554	241	7,981	- 0 -	- 0 -	- 0 -
Student Services	13,641	8,042	2,435	206	2,966	316	1,477	642	5,080	475	33	11
Library	6,247	3,683	1,115	94	1,358	145	677	294	2,326	218	15	5
Office of V.P., Health Sciences	6,086	3,588	1,086	92	1,323	141	659	287	2,266	212	15	5
<u>Total</u>	<u>100,173</u>	<u>55,592</u>	<u>16,831</u>	<u>1,423</u>	<u>20,499</u>	<u>2,186</u>	<u>10,212</u>	<u>4,441</u>	<u>41,190</u>	<u>3,104</u>	<u>215</u>	<u>72</u>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>207,423</u>	<u>122,297</u>	<u>37,025</u>	<u>3,132</u>	<u>45,094</u>	<u>4,812</u>	<u>22,464</u>	<u>9,770</u>	<u>77,244</u>	<u>7,218</u>	<u>498</u>	<u>166</u>
<u>III. Total Direct Expenses</u>	<u>307,596</u>	<u>177,889</u>	<u>53,856</u>	<u>4,555</u>	<u>65,593</u>	<u>6,998</u>	<u>32,676</u>	<u>14,211</u>	<u>118,434</u>	<u>10,322</u>	<u>713</u>	<u>238</u>
%	<u>100.00</u>	<u>57.83</u>	<u>17.51</u>	<u>1.48</u>	<u>21.32</u>	<u>2.28</u>	<u>10.62</u>	<u>4.62</u>	<u>38.50</u>	<u>3.36</u>	<u>.23</u>	<u>.08</u>

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Pathology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PATHOLOGY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	1,419,787	828,951	283,772	17,049	241,378	50,822	175,895	60,035	541,406	45,816	2,699	915			
%	100.00	58.39	19.99	1.20	17.00	3.58	12.39	4.23	38.13	3.23	.19	.06			
<u>II. Total Indirect Expense</u>	307,596	177,889	53,856	4,555	65,593	6,998	32,676	14,211	118,434	10,322	713	238			
%	100.00	57.83	17.51	1.48	21.32	2.28	10.62	4.62	38.50	3.36	.23	.08			
<u>III. Total Expenses</u>	1,727,383	1,006,840	337,628	21,604	306,971	57,820	208,571	74,246	659,840	56,138	3,412	1,153			
%	100.00	58.29	19.55	1.25	17.77	3.35	12.07	4.30	38.20	3.25	.20	.06			

- Notes: (1) Includes salary contributions made by following sources: Hennepin County General Hospital - \$77,310, University Hospitals - \$42,273, Other Medical School Departments - \$196,951, and non-Health Sciences Departments - \$11,204.
- (2) Includes uncompensated instruction of Dentistry students (\$161,129), Nursing students (\$829), Pharmacy students (\$89,298), and Other University students (\$55,715); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Dentistry students (\$21,573), Nursing students (\$946), Pharmacy students (\$946), and Other University students (\$5,621); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF PHARMACOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	332,451	141,502	24,129	1,826	67,460	4,578	26,488	17,021	149,161	2,290	13,782	- 0 -	25,716
Sub-Total Academic	332,451	141,502	24,129	1,826	67,460	4,578	26,488	17,021	149,161	2,290	13,782	- 0 -	25,716
%	100.00	42.56	7.26	.55	20.29	1.37	7.97	5.12	44.87	.69	4.15	- 0 -	7.73
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	9,294	4,313	1	36	1,085	- 0 -	842	2,349	4,973	2	- 0 -	- 0 -	6
Civil Service	329,808	61,260	1,022	810	24,948	474	18,324	15,682	257,786	2,123	436	- 0 -	8,203
Sub-Total Staff	339,102	65,573	1,023	846	26,033	474	19,166	18,031	262,759	2,125	436	- 0 -	8,209
%	100.00	19.34	.30	.25	7.68	.14	5.65	5.32	77.49	.62	.13	- 0 -	2.42
<u>III. Total Salaries (2)</u>	671,553	207,075	25,152	2,672	93,493	5,052	45,654	35,052	411,920	4,415	14,218	- 0 -	33,925
%	100.00	30.84	3.75	.40	13.92	.75	6.80	5.22	61.34	.66	2.11	- 0 -	5.05
Consumable Supplies	149,188	66,818	2,564	16	1,558	1,359	55,395	5,926	76,785	170	1,382	- 0 -	4,033
Employee Benefits	78,804	23,968	2,947	312	10,912	593	5,316	3,888	48,644	525	1,665	- 0 -	4,002
Travel	26,131	17,970	555	13	201	432	16,021	748	7,601	13	140	- 0 -	407
All Other	85,117	52,437	17,587	240	1,692	483	29,092	3,343	28,503	1,917	602	- 0 -	1,658
Total Other Expenses	339,240	161,193	23,653	581	14,363	2,867	105,824	13,905	161,533	2,625	3,789	- 0 -	10,100
Trainee Stipends	232,849	232,849	- 0 -	- 0 -	- 0 -	- 0 -	232,849	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,243,642	601,117	48,805	3,253	107,856	7,919	384,327	48,957	573,453	7,040	18,007	- 0 -	44,025
%	100.00	48.33	3.92	.26	8.67	.64	30.90	3.94	46.11	.57	1.45	- 0 -	3.54
<u>Adjustments</u>													
Departmental Admin (1)		22,061	1,792	119	3,958	291	14,105	1,796	21,044	260	660	- 0 -	(44,025)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,243,642	623,178	50,597	3,372	111,814	8,210	398,432	50,753	594,497	7,300	18,667	- 0 -	- 0 -
%	100.00	50.11	4.07	.27	8.99	.66	32.04	4.08	47.80	.59	1.50	- 0 -	- 0 -

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$463, St. Paul-Ramsey Hospital - \$11,795, Other Medical School Departments - \$81,042, and other University - \$27,714.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$47,688, Pharmacy - \$44,784, Nursing - \$17,775, Public Health - \$173, other University - \$1,394.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective Schools: Dentistry - \$349, Pharmacy - \$2,648, Public Health - \$530, other University - \$28,363.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHARMACOLOGY

<u>Indirect Expense</u>	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	43,245	14,046	1,708	182	6,340	342	3,096	2,378	27,936	298	965	- 0 -
Sponsored Prog. Administration	8,789	1,315	160	17	594	32	290	222	7,474	- 0 -	- 0 -	- 0 -
Student Services	15,853	5,149	626	67	2,324	125	1,135	872	10,241	109	354	- 0 -
Library	8,394	2,726	332	35	1,231	66	601	461	5,423	58	187	- 0 -
Office of V.P., Health Sciences	4,164	1,352	164	18	610	33	298	229	2,690	29	93	- 0 -
<b>Total</b>	<b>80,445</b>	<b>24,588</b>	<b>2,990</b>	<b>319</b>	<b>11,099</b>	<b>598</b>	<b>5,420</b>	<b>4,162</b>	<b>53,764</b>	<b>494</b>	<b>1,599</b>	<b>- 0 -</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<b>153,670</b>	<b>49,912</b>	<b>6,070</b>	<b>645</b>	<b>22,528</b>	<b>1,214</b>	<b>11,003</b>	<b>8,452</b>	<b>99,271</b>	<b>1,060</b>	<b>3,427</b>	<b>- 0 -</b>
<u>III. Total Indirect Expenses</u>	<b>234,115</b>	<b>74,500</b>	<b>9,060</b>	<b>964</b>	<b>33,627</b>	<b>1,812</b>	<b>16,423</b>	<b>12,614</b>	<b>153,035</b>	<b>1,554</b>	<b>5,026</b>	<b>- 0 -</b>
%	100.00	31.82	3.87	.41	14.36	.77	7.02	5.39	65.37	.66	2.15	

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Pharmacology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHARMACOLOGY

	Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	1,243,642	623,178	50,597	3,372	111,814	8,210	398,432	50,753	594,497	7,300	18,667	- 0 -				
%	100.00	50.11	4.07	.27	8.99	.66	32.04	4.08	47.80	.59	1.50					
<u>II. Total Indirect Expense</u>	234,115	74,500	9,060	964	33,627	1,812	16,423	12,614	153,035	1,554	5,026	- 0 -				
%	100.00	31.82	3.87	.41	14.36	.77	7.02	5.39	65.37	.66	2.15					
<u>III. Total Expense</u>	1,477,757	697,678	59,657	4,336	145,441	10,022	414,855	63,367	747,532	8,854	23,693	- 0 -				
%	100.00	47.24	4.04	.29	9.83	.68	28.12	4.28	50.56	.60	1.60					

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$463, St. Paul-Ramsey Hospital - \$11,795, Other Medical School Departments - \$81,042, and Other University - \$27,714.
- (2) Includes uncompensated instruction of Dentistry students (\$62,031), Pharmacy students (\$58,249), Nursing students (\$23,125), Public Health students (\$218), and other University students (\$1,818); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Dentistry students (\$382), Pharmacy students (\$2,912), Public Health students (\$582), and other University students (\$31,178); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSIOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N											Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.	Research	Patient Service	Public Service	Other	
<u>I. Academic</u>	385,455	216,183	52,558	1,672	99,483	1,940	26,188	34,342	141,793	- 0 -	4,314	- 0 -	23,165
Sub-Total Academic	385,455	216,183	52,558	1,672	99,483	1,940	26,188	34,342	141,793	- 0 -	4,314	- 0 -	23,165
	% 100.00	56.09	13.63	.43	25.81	.50	6.79	8.93	36.78		1.12		6.01
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	37,929	33,864	9,756	3,937	18,902	- 0 -	1,269	- 0 -	2,274	- 0 -	- 0 -	1,791	- 0 -
Civil Service	179,939	75,325	19,239	5,049	39,656	- 0 -	8,479	2,902	91,874	- 0 -	4,567	2,143	6,030
Sub-Total Staff	217,868	109,189	28,995	8,986	58,558	- 0 -	9,748	2,902	94,148	- 0 -	4,567	3,934	6,030
	% 100.00	50.12	13.31	4.13	26.88		4.47	1.33	43.21		2.10	1.80	2.77
<u>III. Total Salaries (2)</u>	603,323	325,372	81,553	10,658	158,041	1,940	35,936	37,244	235,941	- 0 -	8,881	3,934	29,195
	% 100.00	53.93	13.52	1.77	26.19	.32	5.96	6.17	39.11		1.47	.65	4.84
Consumable Supplies	46,201	19,703	3,420	566	1,667	115	11,417	2,518	24,491	- 0 -	560	194	1,253
Employee Benefits	66,871	34,407	8,477	807	16,437	227	4,090	4,369	27,707	- 0 -	1,058	259	3,440
Travel	8,716	4,647	724	97	299	288	2,708	531	3,755	- 0 -	87	30	197
All Other	66,283	45,879	15,743	705	3,828	105	22,379	3,119	18,477	- 0 -	485	184	1,258
Total Other Expenses	188,071	104,636	28,364	2,175	22,231	735	40,594	10,537	74,430	- 0 -	2,190	667	6,148
Trainee Stipends	74,084	74,084	- 0 -	- 0 -	- 0 -	- 0 -	74,084	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	865,478	504,092	109,917	12,833	180,272	2,675	150,614	47,781	310,371	- 0 -	11,071	4,601	35,343
	% 100.00	58.24	12.70	1.48	20.83	.31	17.40	5.52	35.86		1.28	.54	4.08
Adjustments													
Departmental Administration (1)		21,464	4,679	548	7,677	113	6,411	2,036	13,215	- 0 -	470	194	(35,343)
<u>V. Total Direct Expenses with Admin. Allocated</u>	865,478	525,556	114,596	13,381	187,949	2,788	157,025	49,817	323,586	- 0 -	11,541	4,795	- 0 -
	% 100.00	60.72	13.24	1.54	21.72	.32	18.14	5.76	37.39		1.33	.55	

- Notes: (1) Departmental administration unassignable to specific function; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: School of Public Health - \$1,364, School of Dentistry - \$2,652, Other Medical School Departments - \$87,105, Other non-Health Sciences Payments - \$11,554.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$41,612, Nursing - \$25,411, Pharmacy - \$34,451, Public Health - \$225, Other University - \$86,250.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Dentistry - \$705, Nursing - \$10,094, Pharmacy - \$348, Public Health - \$2,107, Other University - \$13,959.



Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSIOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<b>I. General &amp; Administration (1)</b>												
General Administration	39,340	22,294	5,586	728	10,830	134	2,463	2,553	16,169	- 0 -	610	267
Sponsored Prog. Administration	4,307	1,196	300	39	581	7	132	137	3,111	- 0 -	- 0 -	- 0 -
Student Services	30,955	17,542	4,395	573	8,522	105	1,938	2,009	12,723	- 0 -	480	210
Library	7,989	4,527	1,134	148	2,199	27	500	519	3,284	- 0 -	124	54
Office of V.P., Health Sciences	3,788	2,147	538	70	1,043	13	237	246	1,557	- 0 -	58	26
<b>Total</b>	<b>86,379</b>	<b>47,706</b>	<b>11,953</b>	<b>1,558</b>	<b>23,175</b>	<b>286</b>	<b>5,270</b>	<b>5,464</b>	<b>36,844</b>	<b>- 0 -</b>	<b>1,272</b>	<b>557</b>
<b>II. Operations &amp; Maintenance of Physical Plant (2)</b>												
	228,922	129,730	32,507	4,235	63,022	778	14,331	14,857	94,087	- 0 -	3,548	1,557
<b>III. Total Indirect Expenses</b>												
	315,301	177,436	44,460	5,793	86,197	1,064	19,601	20,321	130,931	- 0 -	4,820	2,114
%	100.00	56.28	14.10	1.84	27.34	.34	6.22	6.44	41.52		1.53	.67

- Notes: (1) General & Maintenance: General Administration - Based on salaries and wages per program.  
 Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages  
 Student Services - Based on salaries and wages per program.  
 Library - Based on salaries and wages per program.  
 Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Physiology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSIOLOGY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	865,478	525,556	114,596	13,381	187,949	2,788	157,025	49,817	323,586	- 0 -	11,541	4,795
%	100.00	60.72	13.24	1.54	21.72	.32	18.14	5.76	37.39		1.33	.55
<u>II. Total Indirect Expense</u>	315,301	177,436	44,460	5,793	86,197	1,064	19,601	20,321	130,931	- 0 -	4,820	2,114
%	100.00	56.28	14.10	1.84	27.34	.34	6.22	6.44	41.52		1.53	.67
<u>III. Total Expenses</u>	1,180,779	702,992	159,056	19,174	274,146	3,852	176,626	70,138	454,517	- 0 -	16,361	6,909
%	100.00	59.54	13.47	1.62	23.22	.33	14.96	5.94	38.49		1.39	.58

- Notes: (1) Includes salary contributions made by following sources: School of Public Health - \$1,364, School of Dentistry - \$2,652, Other Medical School Departments - \$87,105, non-Health Sciences Payments - \$11,554.  
 (2) Includes uncompensated instruction of Dentistry students (\$60,696), Nursing students (\$37,065), Pharmacy students (\$50,251), Public Health students - (\$329), Other University students - \$125,805).  
 (3) Includes uncompensated instruction of Dentistry students (\$793), Nursing students (\$11,354), Pharmacy students (\$391), Public Health students (\$2,370), Other University students (\$15,701)

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF ANESTHESIOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	187,293	112,534	17,945	2,044	- 0 -	84,647	4,484	3,414	19,040	10,954	4,606	- 0 -	40,159
Sub-Total Academic	187,293	112,534	17,945	2,044	- 0 -	84,647	4,484	3,414	19,040	10,954	4,606	- 0 -	40,159
%	100.00	60.08	9.58	1.09		45.20	2.39	1.82	10.17	5.85	2.46		21.44
<u>II. Medical Fellows</u>	1,118	946	- 0 -	- 0 -	- 0 -	946	- 0 -	- 0 -	172	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	80	35	2	- 0 -	- 0 -	20	13	- 0 -	4	8	19	- 0 -	14
Civil Service	40,078	17,417	999	- 0 -	- 0 -	9,525	6,893	- 0 -	1,628	4,045	9,719	- 0 -	7,269
Sub-Total Staff	41,276	18,398	1,001	- 0 -	- 0 -	10,491	6,906	- 0 -	1,804	4,053	9,738	- 0 -	7,283
%	100.00	44.57	2.43			25.41	16.73		4.37	9.82	23.59		17.65
<u>III. Total Salaries (2)</u>	228,569	130,932	18,946	2,044	- 0 -	95,138	11,390	3,414	20,844	15,007	14,344	- 0 -	47,442
%	100.00	57.28	8.29	.89		41.62	4.98	1.50	9.12	6.57	6.28		20.75
Consumable Supplies	4,577	4,270	639	6	- 0 -	3,497	85	43	29	61	55	- 0 -	162
Employee Benefits	26,762	15,273	2,221	239	- 0 -	11,056	1,358	399	2,425	1,771	1,715	- 0 -	5,578
Travel	3,917	3,306	273	16	- 0 -	2,832	107	78	130	94	90	- 0 -	297
All Other	17,910	15,912	11,068	109	- 0 -	4,022	259	454	452	298	287	- 0 -	961
Total Other Expenses	53,166	38,761	14,201	370	- 0 -	21,407	1,809	974	3,036	2,224	2,147	- 0 -	6,998
Trainee Stipends	24,244	24,244	- 0 -	- 0 -	- 0 -	24,244	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	305,979	193,937	33,147	2,414	- 0 -	140,789	13,199	4,388	23,880	17,231	16,491	- 0 -	54,440
%	100.00	63.38	10.83	.79		46.01	4.31	1.44	7.81	5.63	5.39		17.79
Adjustments													
Departmental Admin (1)		41,973	7,175	523	- 0 -	30,470	2,858	947	5,167	3,729	3,571	- 0 -	(54,440)
<u>V. Total Direct Expenses with Admin. Allocated</u>	305,979	235,910	40,322	2,937	- 0 -	171,259	16,057	5,335	29,047	20,960	20,062	- 0 -	- 0 -
%	100.00	77.10	13.18	.96		55.97	5.25	1.74	9.49	6.85	6.56		

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$98,618, Mt. Sinai Hospital - \$15,000, Other Hospitals - \$1,119, Other Medical School Departments - \$27,075 and Other University - \$7,337.  
 (3) Includes direct costs of instructing the following undergraduate students for which no charge was made to respective Schools: Dentistry - \$15,213.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF ANESTHESIOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	14,752	10,664	1,543	167	- 0 -	7,749	928	277	1,698	1,222	1,168	- 0 -
Sponsored Prog. Administration	131	104	15	2	- 0 -	75	9	3	27	- 0 -	- 0 -	- 0 -
Student Services	8,098	5,854	847	92	- 0 -	4,254	509	152	932	671	641	- 0 -
Library	11,879	8,587	1,243	134	- 0 -	6,240	747	223	1,367	984	941	- 0 -
Office of V.P., Health Sciences	<u>1,421</u>	<u>1,027</u>	<u>149</u>	<u>16</u>	<u>- 0 -</u>	<u>746</u>	<u>89</u>	<u>27</u>	<u>164</u>	<u>118</u>	<u>112</u>	<u>- 0 -</u>
<b>Total</b>	<b>36,281</b>	<b>26,236</b>	<b>3,797</b>	<b>411</b>	<b>- 0 -</b>	<b>19,064</b>	<b>2,282</b>	<b>682</b>	<b>4,188</b>	<b>2,995</b>	<b>2,862</b>	<b>- 0 -</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>												
	<u>10,163</u>	<u>7,347</u>	<u>1,063</u>	<u>115</u>	<u>- 0 -</u>	<u>5,339</u>	<u>639</u>	<u>191</u>	<u>1,170</u>	<u>841</u>	<u>805</u>	<u>- 0 -</u>
<u>III. Total Indirect Expenses</u>												
	<u>46,444</u>	<u>33,583</u>	<u>4,860</u>	<u>526</u>	<u>- 0 -</u>	<u>24,403</u>	<u>2,921</u>	<u>873</u>	<u>5,358</u>	<u>3,836</u>	<u>3,667</u>	<u>- 0 -</u>
	<u>100.00</u>	<u>72.31</u>	<u>10.46</u>	<u>1.13</u>		<u>52.55</u>	<u>6.29</u>	<u>1.88</u>	<u>11.54</u>	<u>8.26</u>	<u>7.89</u>	

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Anesthesiology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF ANESTHESIOLOGY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (2)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	305,979	235,910	40,322	2,937	- 0 -	171,259	16,057	5,335	29,047	20,960	20,062	- 0 -			
%	100.00	77.10	13.18	.96		55.97	5.25	1.74	9.49	6.85	6.56				
<u>II. Total Indirect Expense</u>	46,444	33,583	4,860	526	- 0 -	24,403	2,921	873	5,358	3,836	3,667	- 0 -			
%	100.00	72.31	10.46	1.13		52.55	6.29	1.88	11.54	8.26	7.89				
<u>III. Total Expense</u>	352,423	269,493	45,182	3,463	- 0 -	195,662	18,978	6,208	34,405	24,796	23,729	- 0 -			
%	100.00	76.47	12.82	.98		55.52	5.39	1.76	9.76	7.04	6.73				

Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$98,618, Mt. Sinai Hospital - \$15,000, Other Hospitals - \$1,119, Other Medical School Departments - \$27,075, and Other University - \$7,337.  
 (2) Includes uncompensated instruction of Dentistry students (\$17,980); this amount is reflected as direct and indirect cost for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF DERMATOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N											Unallocated Departmental Administration (
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.	Research	Patient Service	Public Service	Other	
I. Academic	132,662	91,716	24,156	- 0 -	- 0 -	65,290	- 0 -	2,270	16,250	10,180	3,413	- 0 -	11,103
Sub-Total Academic	132,662	91,716	24,156	- 0 -	- 0 -	65,290	- 0 -	2,270	16,250	10,180	3,413	- 0 -	11,103
	% 100.00	69.14	18.21			49.22		1.71	12.25	7.67	2.57		8.37
II. Medical Fellows	32,826	16,413	4,103	- 0 -	- 0 -	12,310	- 0 -	- 0 -	- 0 -	16,413	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	80	12	1	- 0 -	- 0 -	11	- 0 -	- 0 -	17	39	2	- 0 -	10
Civil Service	62,052	9,200	720	- 0 -	- 0 -	8,480	- 0 -	- 0 -	12,912	30,301	1,886	- 0 -	7,753
Sub-Total Staff	94,958	25,625	4,824	- 0 -	- 0 -	20,801	- 0 -	- 0 -	12,929	46,753	1,888	- 0 -	7,763
	% 100.00	26.99	5.08			21.91			13.62	49.23	1.99		8.17
III. Total Salaries (2)	227,620	117,341	28,980	- 0 -	- 0 -	86,091	- 0 -	2,270	29,179	56,933	5,301	- 0 -	18,866
	% 100.00	51.55	12.73			37.82		1.00	12.82	25.01	2.33		8.29
Consumable Supplies	9,892	6,644	1,116	- 0 -	- 0 -	5,441	- 0 -	87	1,429	1,018	185	- 0 -	616
Employee Benefits	23,029	11,844	2,913	- 0 -	- 0 -	8,665	- 0 -	266	3,464	4,857	627	- 0 -	2,237
Travel	2,891	2,319	225	- 0 -	- 0 -	2,028	- 0 -	66	303	119	35	- 0 -	115
All Other	36,154	28,716	12,333	- 0 -	- 0 -	15,863	- 0 -	520	2,845	2,827	402	- 0 -	1,364
Total Other Expenses	71,966	49,523	16,587	- 0 -	- 0 -	31,997	- 0 -	939	8,041	8,821	1,249	- 0 -	4,332
Trainee Stipends	21,477	21,477	- 0 -	- 0 -	- 0 -	21,477	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
IV. Unadjusted Expenses	321,063	188,341	45,567	- 0 -	- 0 -	139,565	- 0 -	3,209	37,220	65,754	6,550	- 0 -	23,198
	% 100.00	58.66	14.19			43.47		1.00	11.59	20.48	2.04		7.23
Adjustments													
Departmental Administration (1)		14,668	3,549	- 0 -	- 0 -	10,868	- 0 -	251	2,900	5,120	510	- 0 -	(23,198)
V. Total Direct Expenses with Admin. Allocated	321,063	203,009	49,116	- 0 -	- 0 -	150,433	- 0 -	3,460	40,120	70,874	7,060	- 0 -	- 0 -
	% 100.00	63.23	15.30			46.85		1.08	12.50	22.07	2.20		

Notes: (1) Departmental administration unassigned to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by the following sources: University Hospitals - \$2,694, Hennepin County Hospital - \$28,672, St. Paul-Ramsey Hospital - \$17,370, School of Public Health Payments - \$194, Other Medical School Departments - \$31,903, Other non-Health Sciences Payments - \$5,260.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF DERMATOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	14,752	8,285	2,052	- 0 -	- 0 -	6,078	- 0 -	155	2,063	4,027	377	- 0 -
Sponsored Prog. Administration	1,909	1,265	313	- 0 -	- 0 -	928	- 0 -	24	644	- 0 -	- 0 -	- 0 -
Student Services	4,653	2,616	646	- 0 -	- 0 -	1,919	- 0 -	51	650	1,269	118	- 0 -
Library	3,687	2,073	512	- 0 -	- 0 -	1,521	- 0 -	40	515	1,005	94	- 0 -
Office of V.P., Health Sciences	1,421	798	198	- 0 -	- 0 -	585	- 0 -	15	199	388	36	- 0 -
Total	26,422	15,037	3,721	- 0 -	- 0 -	11,031	- 0 -	285	4,071	6,689	625	- 0 -
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	35,029	19,690	4,862	- 0 -	- 0 -	14,446	- 0 -	382	4,897	9,552	890	- 0 -
<u>III. Total Indirect Expenses</u>	61,451	34,727	8,583	- 0 -	- 0 -	25,477	- 0 -	667	8,968	16,241	1,515	- 0 -
%	100.00	56.51	13.96			41.46		1.09	14.59	26.43	2.47	

Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.

(2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF DERMATOLOGY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expenses (1)</u>	321,063	203,009	49,116	- 0 -	- 0 -	150,433	- 0 -	3,460	40,120	70,874	7,060	- 0 -
%	100.00	63.23	15.30			46.85		1.08	12.50	22.07	2.20	
<u>II. Total Indirect Expenses</u>	61,451	34,727	8,583	- 0 -	- 0 -	25,477	- 0 -	667	8,968	16,241	1,515	- 0 -
%	100.00	56.51	13.96			41.46		1.09	14.59	26.43	2.47	
<u>III. Total Expenses</u>	382,514	237,736	57,699	- 0 -	- 0 -	175,910	- 0 -	4,127	49,088	87,115	8,575	- 0 -
%	100.00	62.15	15.08			45.99		1.08	12.83	22.78	2.24	

Notes: (1) Includes salary contributions made by the following sources: University Hospitals - \$2,694, Hennepin County General Hospital - \$28,672, St. Paul-Ramsey Hospital - \$17,370, School of Public Health - \$194, Other Medical School Departments - \$31,903 and Other Health Sciences Payments - \$5,260.



Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF FAMILY PRACTICE AND COMMUNITY HEALTH

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	623,172	378,355	144,388	3,584	1,340	218,735	5,242	5,066	46,390	34,096	27,054	27,647	109,630
Sub-Total Academic	623,172	378,355	144,388	3,584	1,340	218,735	5,242	5,066	46,390	34,096	27,054	27,647	109,630
%	100.00	60.71	23.17	.58	.21	35.10	.84	.81	7.45	5.47	4.34	4.44	17.59
<u>II. Medical Fellows</u>	118,113	56,461	- 0 -	- 0 -	525	36,404	357	19,175	771	59,384	1,240	- 0 -	257
Research & Teaching Assts	10,278	170	60	- 0 -	1	106	- 0 -	3	10,067	- 0 -	7	- 0 -	34
Civil Service	61,366	30,637	19,017	- 0 -	- 0 -	11,620	- 0 -	- 0 -	2,896	7,888	444	- 0 -	19,501
Sub-Total Staff	189,757	87,268	19,077	- 0 -	526	48,130	357	19,178	13,734	67,272	1,691	- 0 -	19,792
%	100.00	45.99	10.05		.28	25.36	.19	10.11	7.24	35.45	.89		10.43
<u>III. Total Salaries (2)</u>	812,929	465,623	163,465	3,584	1,866	266,865	5,599	24,244	60,124	101,368	28,745	27,647	129,422
%	100.00	57.28	20.11	.44	.23	32.83	.69	2.98	7.40	12.47	3.53	3.40	15.92
Consumable Supplies	16,183	10,153	4,823	59	29	4,443	297	502	1,360	1,561	528	432	2,149
Employee Benefits	80,336	47,974	19,194	419	157	26,998	613	593	5,778	4,943	3,219	3,235	15,187
Travel	12,283	7,710	3,036	59	24	3,870	199	522	801	1,329	379	363	1,701
All Other	71,744	53,721	36,135	427	97	14,077	363	2,622	3,133	5,254	1,490	1,433	6,713
Total Other Expenses	180,546	119,558	63,188	964	307	49,388	1,472	4,239	11,072	13,087	5,616	5,463	25,750
Trainee Stipends	112,066	112,066	102,803	- 0 -	- 0 -	9,263	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,105,541	697,247	329,456	4,548	2,173	325,516	7,071	28,483	71,196	114,455	34,361	33,110	155,172
%	100.00	63.07	29.80	.41	.20	29.44	.64	2.58	6.44	10.35	3.11	2.99	14.04
Adjustments													
Departmental Administration (1)		113,849	53,798	745	357	53,146	1,148	4,655	11,623	18,683	5,617	5,400	(155,172)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,105,541	811,096	383,254	5,293	2,530	378,662	8,219	33,138	82,819	133,138	39,978	38,510	- 0 -
%	100.00	73.37	34.67	.48	.23	34.25	.74	3.00	7.49	12.04	3.62	3.48	

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).

(2) Includes contributions made by following sources: University Hospitals - \$20,173, Hennepin County General Hospital - \$188,028, St. Paul-Ramsey Hospital - \$67,443, Other Medical School Departments - \$14,558, Other Health Sciences Departments - \$59,933, and Other University - \$13,393.

(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Public Health - \$2,530.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF FAMILY PRACTICE AND COMMUNITY HEALTH

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	52,357	35,665	12,524	272	141	20,440	429	1,859	4,607	7,765	2,199	2,121
Sponsored Program Administration	532	218	76	2	1	125	3	11	314	- 0 -	- 0 -	- 0 -
Student Services	8,636	5,883	2,066	45	23	3,371	71	307	760	1,281	363	349
Library	5,734	3,906	1,371	30	15	2,239	47	204	505	850	241	232
Office of V.P., Health Sciences	<u>5,042</u>	<u>3,434</u>	<u>1,206</u>	<u>26</u>	<u>14</u>	<u>1,968</u>	<u>41</u>	<u>179</u>	<u>444</u>	<u>748</u>	<u>212</u>	<u>204</u>
Total	72,301	49,106	17,243	375	194	28,143	591	2,560	6,630	10,644	3,015	2,906
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	25,912	17,651	6,198	135	70	10,116	212	920	2,280	3,843	1,088	1,050
<u>III. Total Indirect Expenses</u>	98,213	66,757	23,441	510	264	38,259	803	3,480	8,910	14,487	4,103	3,956
%	100.00	67.97	23.87	.52	.27	38.95	.82	3.54	9.07	14.75	4.18	4.03

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Family Practice and Community Health's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF FAMILY PRACTICE AND COMMUNITY HEALTH

	Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	1,105,541	811,096	383,254	5,293	2,530	378,662	8,219	33,138	82,819	133,138	39,978	38,510				
%	100.00	73.37	34.67	.48	.23	34.25	.74	3.00	7.49	12.04	3.62	3.48				
<u>II. Total Indirect Expense</u>	98,213	66,757	23,441	510	264	38,259	803	3,480	8,910	14,487	4,103	3,956				
%	100.00	67.97	23.87	.52	.27	38.95	.82	3.54	9.07	14.75	4.18	4.03				
<u>III. Total Expenses</u>	1,203,754	877,853	406,695	5,803	2,794	416,921	9,022	36,618	91,729	147,625	44,081	42,466				
%	100.00	72.93	33.79	.48	.23	34.64	.75	3.04	7.62	12.26	3.66	3.53				

Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$20,173, Hennepin County General Hospital - \$188,028, St. Paul-Ramsey Hospital - \$67,443, Other Medical School Departments - \$14,558, Other Health Sciences Departments - \$59,933 and Other University - \$13,393.  
 (2) Includes uncompensated instruction of Public Health students - (\$2,794); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF MEDICINE

Direct Expense	Total Payment	I N S T R U C T I O N											Unallocated Departmental Administration (1)	
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.	Research	Patient Service	Public Service	Other		
<u>I. Academic</u>	2,097,399	1,095,030	424,613	7,530	741	536,777	35,009	90,360	571,357	188,290	60,253	24,881	157,588	
Sub-Total Academic	2,097,399	1,095,030	424,613	7,530	741	536,777	35,009	90,360	571,357	188,290	60,253	24,881	157,588	
	%	100.00	52.21	20.25	.36	.03	25.59	1.67	4.31	27.24	8.98	2.87	1.19	7.51
<u>II. Medical Fellows</u>	466,902	209,818	34,829	- 0 -	326	167,084	1,133	6,446	55,130	186,996	4,620	- 0 -	10,338	
Research & Teaching Assts	19,257	182	31	- 0 -	- 0 -	151	- 0 -	- 0 -	18,844	187	4	- 0 -	40	
Civil Service	1,146,093	26,670	4,273	- 0 -	31	21,983	83	300	1,032,663	46,734	361	- 0 -	39,665	
Sub-Total Staff	1,632,252	236,670	39,133	- 0 -	357	189,218	1,216	6,746	1,106,637	233,917	4,985	- 0 -	50,043	
	%	100.00	14.50	2.40	.02	11.59	.08	.41	67.80	14.33	.31	- 0 -	3.06	
<u>III. Total Salaries (2)</u>	3,729,651	1,331,700	463,746	7,530	1,098	725,995	36,225	97,106	1,677,994	422,207	65,238	24,881	207,631	
		100.00	35.70	12.43	.20	.03	19.47	.97	2.60	44.99	11.32	1.75	.67	5.57
Consumable Supplies	243,396	43,720	13,777	54	143	18,383	3,910	7,453	184,598	7,435	2,074	4,266	1,303	
Employee Benefits	384,073	131,346	50,197	881	91	65,463	4,106	10,608	191,801	27,685	7,094	2,911	23,236	
Travel	46,358	14,624	4,225	80	22	6,283	1,061	2,953	28,560	1,452	431	627	664	
All Other	507,480	153,192	115,525	1,305	168	21,386	4,055	10,753	221,641	119,297	3,338	4,871	5,141	
Total Other Expenses	1,181,307	342,882	183,724	2,320	424	111,515	13,132	31,767	626,600	155,869	12,937	12,675	30,344	
Trainee Stipends	108,808	108,808	- 0 -	- 0 -	- 0 -	108,808	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
<u>IV. Unadjusted Expenses</u>	5,019,766	1,783,390	647,470	9,850	1,522	946,318	49,357	128,873	2,304,594	578,076	78,175	37,556	237,975	
	%	100.00	35.53	12.90	.20	.03	18.85	.98	2.57	45.91	11.51	1.56	.75	4.74
Adjustments														
Departmental Administration (1)		88,765	32,222	500	72	47,095	2,451	6,425	114,704	28,771	3,879	1,856	(237,975)	
<u>V. Total Direct Expenses with Admin. Allocated</u>	5,019,766	1,872,155	679,692	10,350	1,594	993,413	51,808	135,298	2,419,298	606,847	82,054	39,412	- 0 -	
	%	100.00	37.30	13.54	.21	.03	19.79	1.03	2.70	48.20	12.09	1.63	.78	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following sources: University Hospitals - \$112,074, Hennepin County Hospital - \$691,933, Mount Sinai Hospital - \$68,307, St. Paul Ramsey Hospital - \$285,525, Other Hospitals - \$184,694, Other Medical School Departments - \$577,081, Other Health Science Payments - \$38,150, and Other University - \$62,268.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective school: Other University - \$1,594.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective school: Other University - \$17,269.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF MEDICINE

Indirect Expenses	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	240,523	90,941	31,677	505	72	49,572	2,477	6,638	114,585	28,839	4,450	1,708
Sponsored Program Administration	45,070	23,824	8,295	136	19	12,989	648	1,737	21,246	- 0 -	- 0 -	- 0 -
Student Services	46,930	17,744	6,181	99	14	9,672	483	1,295	22,358	5,627	868	333
Library	114,070	43,130	15,023	240	34	23,510	1,175	3,148	54,343	13,677	2,110	810
Office of V.P., Health Sciences	23,162	8,757	3,050	49	7	4,774	238	639	11,034	2,777	429	165
Total	469,755	184,396	64,226	1,029	146	100,517	5,021	13,457	223,566	50,920	7,857	3,016
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	315,167	119,165	41,508	662	94	64,956	3,246	8,699	150,146	37,788	5,830	2,238
<u>III. Total Indirect Expenses</u>	784,922	303,561	105,734	1,691	240	165,473	8,267	22,156	373,712	88,708	13,687	5,254
	100.00	38.67	13.47	.22	.03	21.08	1.05	2.82	47.61	11.30	1.75	.67

- Notes: (1) General Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations and Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Medicine's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF MEDICINE

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	5,019,766	1,872,155	679,692	10,350	1,594	993,413	51,808	135,298	2,419,298	606,847	82,054	39,412			
%	100.00	37.30	13.54	.21	.03	19.79	1.03	2.70	48.20	12.09	1.63	.78			
<u>II. Total Indirect Expense</u>	784,922	303,561	105,734	1,691	240	165,473	8,267	22,156	373,712	88,708	13,687	5,254			
%	100.00	38.67	13.47	.22	.03	21.08	1.05	2.82	47.61	11.30	1.75	.67			
<u>III. Total Expenses</u>	5,804,688	2,175,716	785,426	12,041	1,834	1,158,886	60,075	157,454	2,793,010	695,555	95,741	44,666			
%	100.00	37.48	13.53	.21	.03	19.96	1.04	2.71	48.12	11.98	1.65	.77			

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$112,074, Hennepin County Hospital - \$691,933, Mount Sinai Hospital - \$68,307, St. Paul-Ramsey Hospital - \$285,525, Other Hospitals - \$184,694, Other Medical School Departments - \$577,081, Other Health Science Payments - \$38,150, and Other University - \$62,268.
- (2) Includes uncompensated instruction of Other University students (\$1,834); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Other University students (\$20,023); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF LABORATORY MEDICINE

Direct Expense	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (3)	R Graduate Intern & Resident	U Graduate Other	C Postgrad &/or Cont. Ed.	I Research	O Patient Service	N Public Service	Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	772,320	411,439	94,309	220,066	21,805	35,650	11,930	27,679	137,590	124,555	21,985	1,597	75,154
Sub-Total Academic	772,320	411,439	94,309	220,066	21,805	35,650	11,930	27,679	137,590	124,555	21,985	1,597	75,154
%	100.00	53.27	12.21	28.49	2.82	4.62	1.55	3.58	17.81	16.13	2.85	.21	9.73
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	6,686	2,631	148	1,935	62	86	119	281	4,055	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	332,652	105,045	15,216	70,442	5,581	7,374	1,615	4,817	144,685	20,256	2,856	- 0 -	59,810
Sub-Total Staff	339,338	107,676	15,364	72,377	5,643	7,460	1,734	5,098	148,740	20,256	2,856	- 0 -	59,810
%	100.00	31.73	4.53	21.33	1.66	2.20	.51	1.50	43.83	5.97	.84		17.63
<u>III. Total Salaries (2)</u>	1,111,658	519,115	109,673	292,443	27,448	43,110	13,664	32,777	286,330	144,811	24,841	1,597	134,964
%	100.00	46.70	9.86	26.31	2.47	3.88	1.23	2.95	25.76	13.03	2.23	.14	12.14
Consumable Supplies	51,865	16,213	5,785	4,252	820	2,330	1,899	1,127	29,643	1,797	548	19	3,645
Employee Benefits	130,612	60,848	12,875	34,272	3,226	5,063	1,591	3,821	33,605	17,024	2,918	187	16,030
Travel	26,647	11,971	2,999	5,172	550	1,571	672	1,007	9,039	2,503	466	27	2,641
All Other	379,706	99,354	39,888	19,131	5,535	13,187	13,003	8,610	246,796	6,491	3,272	65	23,728
Total Other Expenses	588,830	188,386	61,547	62,827	10,131	22,151	17,165	14,565	319,083	27,815	7,204	298	46,044
Trainee Stipends	121,005	121,005	- 0 -	51,481	- 0 -	69,524	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,821,493	828,506	171,220	406,751	37,579	134,785	30,829	47,342	605,413	172,626	32,045	1,895	181,008
%	100.00	45.48	9.40	22.33	2.06	7.40	1.69	2.60	33.24	9.48	1.76	.10	9.94
Adjustments													
Departmental Administration (1)		91,409	18,897	44,872	4,145	14,879	3,403	5,213	66,810	19,042	3,530	217	(181,008)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,821,493	919,915	190,117	451,623	41,724	149,664	34,232	52,555	672,223	191,668	35,575	2,112	- 0 -
%	100.00	50.50	10.44	24.79	2.29	8.22	1.88	2.88	36.91	10.52	1.95	.12	

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).

(2) Includes contributions made by following sources: University Hospitals - \$188,493, Hennepin County General Hospital - \$115,593, Mount Sinai Hospital - \$47,500, Other Medical School Departments - \$160,047, School of Public Health - \$9,602 and Other University - \$54,213.

(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: College of Pharmacy - \$1,076, School of Public Health - \$355 and Other University - \$40,293.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF LABORATORY MEDICINE

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I N S T R U C T I O N</u>							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other (3)</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	91,986	48,891	10,330	27,541	2,585	4,056	1,288	3,091	26,970	13,642	2,336	147
Sponsored Prog. Administration	6,307	2,752	581	1,551	146	228	72	174	3,555	- 0 -	- 0 -	- 0 -
Student Services	15,436	8,204	1,733	4,621	434	681	216	519	4,526	2,289	392	25
Library	5,835	3,101	655	1,747	164	257	82	196	1,711	865	148	10
Office of V.P., Health Sciences	8,858	4,708	995	2,652	249	391	124	297	2,597	1,314	225	14
<b>Total</b>	<b>128,422</b>	<b>67,656</b>	<b>14,294</b>	<b>38,112</b>	<b>3,578</b>	<b>5,613</b>	<b>1,782</b>	<b>4,277</b>	<b>39,359</b>	<b>18,110</b>	<b>3,101</b>	<b>196</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>352,026</u>	<u>187,102</u>	<u>39,533</u>	<u>105,397</u>	<u>9,892</u>	<u>15,524</u>	<u>4,928</u>	<u>11,828</u>	<u>103,214</u>	<u>52,205</u>	<u>8,942</u>	<u>563</u>
<u>III. Total Indirect Expenses</u>	<u>480,448</u>	<u>254,758</u>	<u>53,827</u>	<u>143,509</u>	<u>13,470</u>	<u>21,137</u>	<u>6,710</u>	<u>16,105</u>	<u>142,573</u>	<u>70,315</u>	<u>12,043</u>	<u>759</u>
%	100.00	53.02	11.20	29.87	2.80	4.40	1.40	3.35	29.68	14.64	2.51	.15

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Laboratory Medicine's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.



Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF LABORATORY MEDICINE

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	1,821,493	919,915	190,117	451,623	41,724	149,664	34,232	52,555	672,223	191,668	35,575	2,112
%	100.00	50.50	10.44	24.79	2.29	8.22	1.88	2.88	36.91	10.52	1.95	.12
<u>II. Total Indirect Expense</u>	480,448	254,758	53,827	143,509	13,470	21,137	6,710	16,105	142,573	70,315	12,043	759
%	100.00	53.02	11.20	29.87	2.80	4.40	1.40	3.35	29.68	14.64	2.51	.15
<u>III. Total Expenses</u>	2,301,941	1,174,673	243,944	595,132	55,194	170,801	40,942	68,660	814,796	261,983	47,618	2,871
%	100.00	51.03	10.60	25.85	2.40	7.42	1.78	2.98	35.40	11.38	2.07	.12

Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$188,493, Hennepin County General Hospital - \$115,593, Mount Sinai Hospital - \$47,500, Other Medical School Departments - \$160,047, School of Public Health - \$9,602 and Other University - \$54,213.  
 (2) Includes uncompensated instruction of Pharmacy students (\$1,424), Public Health students (\$469), and Other University students (\$53,301); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROLOGY

Direct Expense	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (3)	R Graduate Intern & Resident	U Graduate Other (4)	C Postgrad &/or Cont. Ed.	I Research	O Patient Service	N Public Service	Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	771,288	356,760	84,432	9,464	350	242,995	3,883	15,636	227,562	100,519	28,525	50,508	7,414
Sub-Total Academic	771,288	356,760	84,432	9,464	350	242,995	3,883	15,636	227,562	100,519	28,525	50,508	7,414
%	100.00	46.26	10.95	1.23	.05	31.51	.50	2.02	29.50	13.03	3.70	6.55	.96
<u>II. Medical Fellows</u>	109,353	100,507	15,792	- 0 -	16	53,770	- 0 -	30,929	4,213	4,633	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	20,976	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	20,976	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	340,098	47,232	6,668	459	130	35,353	1,569	3,053	159,339	77,031	5,466	5,451	45,579
Sub-Total Staff	470,427	147,739	22,460	459	146	89,123	1,569	33,982	184,528	81,664	5,466	5,451	45,579
%	100.00	31.40	4.77	.10	.03	18.95	.33	7.22	39.23	17.36	1.16	1.16	9.69
<u>III. Total Salaries (2)</u>	1,241,715	504,499	106,892	9,923	496	332,118	5,452	49,618	412,090	182,183	33,991	55,959	52,993
%	100.00	40.63	8.61	.80	.04	26.75	.44	3.99	33.19	14.67	2.74	4.50	4.27
Consumable Supplies	58,639	22,908	3,822	26	191	17,081	880	908	32,151	507	784	1,925	364
Employee Benefits	131,392	47,456	10,686	1,163	57	32,708	644	2,198	45,905	21,082	3,998	6,569	6,382
Travel	31,423	9,816	1,266	30	117	7,116	538	749	19,546	227	469	1,160	205
All Other	122,671	53,582	26,423	480	287	21,850	987	3,555	50,707	12,775	1,413	3,265	929
Total Other Expenses	344,125	133,762	42,197	1,699	652	78,755	3,049	7,410	148,309	34,591	6,664	12,919	7,880
Trainee Stipends	147,941	147,941	- 0 -	- 0 -	- 0 -	147,941	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,733,781	786,202	149,089	11,622	1,148	558,814	8,501	57,028	560,399	216,774	40,655	68,878	60,873
%	100.00	45.35	8.60	.67	.07	32.23	.49	3.29	32.32	12.50	2.35	3.97	3.51
<u>Adjustments</u>													
Departmental Administration (1)		28,610	5,424	426	43	20,331	310	2,076	20,393	7,889	1,479	2,502	(60,873)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,733,781	814,812	154,513	12,048	1,191	579,145	8,811	59,104	580,792	224,663	42,134	71,380	- 0 -
%	100.00	47.00	8.91	.70	.07	33.40	.51	3.41	33.50	12.96	2.43	4.11	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by the following sources: University Hospitals - \$77,905, Hennepin County General Hospital - \$158,238, St. Paul-Ramsey Hospital - \$133,371, Veterans Administration Hospital - \$16,800, Other Medical School Departments - \$40,811, Other Health Sciences Payments - \$5,044, Other University - \$21,356.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Public Health - \$596, Other University - \$595.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Other University - \$5,204.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	80,126	34,005	7,203	673	32	22,387	369	3,341	27,780	12,275	2,292	3,774
Sponsored Prog. Administration	14,491	7,810	1,655	154	8	5,141	84	768	6,681	- 0 -	- 0 -	- 0 -
Student Services	12,359	5,245	1,111	104	5	3,453	57	515	4,286	1,893	353	582
Library	12,595	5,345	1,132	106	5	3,519	58	525	4,367	1,930	360	593
Office of V.P., Health Sciences	7,716	3,275	694	65	3	2,156	35	322	2,675	1,182	221	363
<b>Total</b>	<b>127,287</b>	<b>55,680</b>	<b>11,795</b>	<b>1,102</b>	<b>53</b>	<b>36,656</b>	<b>603</b>	<b>5,471</b>	<b>45,789</b>	<b>17,280</b>	<b>3,226</b>	<b>5,312</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>135,852</u>	<u>57,656</u>	<u>12,213</u>	<u>1,141</u>	<u>55</u>	<u>37,957</u>	<u>625</u>	<u>5,665</u>	<u>47,100</u>	<u>20,812</u>	<u>3,885</u>	<u>6,399</u>
<u>III. Total Indirect Expenses</u>	<u>263,139</u>	<u>113,336</u>	<u>24,008</u>	<u>2,243</u>	<u>108</u>	<u>74,613</u>	<u>1,228</u>	<u>11,136</u>	<u>92,889</u>	<u>38,092</u>	<u>7,111</u>	<u>11,711</u>
%	100.00	43.07	9.12	.85	.04	28.36	.47	4.23	35.30	14.48	2.70	4.45

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Neurology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROLOGY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	1,733,781	814,812	154,513	12,048	1,191	579,145	8,811	59,104	580,792	224,663	42,134	71,380
%	100.00	47.00	8.91	.70	.07	33.40	.51	3.41	33.50	12.96	2.43	4.11
<u>II. Total Indirect Expense</u>	263,139	113,336	24,008	2,243	108	74,613	1,228	11,136	92,889	38,092	7,111	11,711
%	100.00	43.07	9.12	.85	.04	28.36	.47	4.23	35.30	14.48	2.70	4.45
<u>III. Total Expenses</u>	1,996,920	928,148	178,521	14,291	1,299	653,758	10,039	70,240	673,681	262,755	49,245	83,091
%	100.00	46.48	8.94	.72	.06	32.74	.50	3.52	33.73	13.16	2.47	4.16

- Notes: (1) Includes salary contributions made by the following sources: University Hospitals - \$77,905, Hennepin County General Hospital - \$158,238, St. Paul-Ramsey Hospital - \$133,371, Veterans Administration Hospital - \$16,800, Other Medical School Departments - \$40,811, Other Health Sciences Payments - \$5,044, Other University - \$21,356.
- (2) Includes uncompensated instruction of Public Health students (\$650) and Other University students (\$649); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Other University students (\$5,929); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROSURGERY

<u>Direct Expense</u>	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other	R Graduate Intern & Resident	U Graduate Other	C Post grad &/or Cont. Ed.	T Research	I Patient Service	O Public Service	N Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	175,813	108,775	13,238	10,162	- 0 -	84,372	- 0 -	1,003	26,385	19,734	3,966	- 0 -	16,953
Sub-Total Academic	175,813	108,775	13,238	10,162	- 0 -	84,372	- 0 -	1,003	26,385	19,734	3,966	- 0 -	16,953
	% 100.00	61.87	7.53	5.78		47.99		.57	15.01	11.22	2.26		9.64
<u>II. Medical Fellows</u>	29,954	3,466	2,004	216	- 0 -	1,208	- 0 -	38	7,642	18,689	- 0 -	- 0 -	157
Research & Teaching Assts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	57,529	5,452	2,436	6	- 0 -	3,009	- 0 -	1	29,846	17,906	- 0 -	- 0 -	4,325
Sub-Total Staff	87,483	8,918	4,440	222	- 0 -	4,217	- 0 -	39	37,488	36,595	- 0 -	- 0 -	4,482
	% 100.00	10.20	5.08	.26		4.82		.04	42.85	41.83			5.12
<u>III. Total Salaries (2)</u>	263,296	117,693	17,678	10,384	- 0 -	88,589	- 0 -	1,042	63,873	56,329	3,966	- 0 -	21,435
	% 100.00	44.70	6.71	3.94		33.65		.40	24.26	21.39	1.51		8.14
Consumable Supplies	20,226	2,740	1,370	13	- 0 -	1,312	- 0 -	45	16,388	72	605	- 0 -	421
Employee Benefits	27,531	13,387	1,844	1,190	- 0 -	10,236	- 0 -	117	6,698	4,476	464	- 0 -	2,506
Travel	5,853	919	384	11	- 0 -	454	- 0 -	70	4,600	38	171	- 0 -	125
All Other	36,284	12,978	6,484	294	- 0 -	5,726	- 0 -	474	20,439	1,173	786	- 0 -	908
Total Other Expenses	89,894	30,024	10,082	1,508	- 0 -	17,728	- 0 -	706	48,125	5,759	2,026	- 0 -	3,960
Trainee Stipends	48,872	48,872	- 0 -	- 0 -	- 0 -	48,872	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	402,062	196,589	27,760	11,892	- 0 -	155,189	- 0 -	1,748	111,998	62,088	5,992	- 0 -	25,395
	% 100.00	48.89	6.90	2.96		38.60		.43	27.86	15.44	1.49		6.32
<u>Adjustments</u>													
Departmental Administration		13,254	1,872	802	- 0 -	10,463	- 0 -	117	7,552	4,185	404	- 0 -	(25,395)
<u>V. Total Direct Expenses with Admin. Allocated</u>	402,062	209,843	29,632	12,694	- 0 -	165,652	- 0 -	1,865	119,550	66,273	6,396	- 0 -	- 0 -
	% 100.00	52.19	7.37	3.16		41.20		.46	29.74	16.48	1.59		

Notes: (1) Departmental administration unassigned to specific functions; allocated as a direct expense on basis of total expenses (IV).  
(2) Includes contributions made by following sources: University Hospitals - \$17,869, St. Paul-Ramsey Hospital - \$27,500, Hennepin County General Hospital - \$43,859, Other Medical School Departments - \$18,130, and Other University - \$815.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROSURGERY

<u>Indirect Expense</u>	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other	R Graduate Intern & Resident	U Graduate Other	C Postgrad &/or Cont. Ed.	T Research	I Patient Service	O Public Service	N Other
<u>I. General &amp; Administration (1)</u>												
General Administration	16,922	8,234	1,237	726	- 0 -	6,198	- 0 -	73	4,469	3,941	278	- 0 -
Sponsored Prog. Administration	3,536	2,143	322	189	- 0 -	1,613	- 0 -	19	1,393	- 0 -	- 0 -	- 0 -
Student Services	2,849	1,386	208	122	- 0 -	1,044	- 0 -	12	752	664	47	- 0 -
Library	4,815	2,343	352	207	- 0 -	1,764	- 0 -	20	1,272	1,121	79	- 0 -
Office of V.P., Health Sciences	1,630	793	119	70	- 0 -	597	- 0 -	7	430	380	27	- 0 -
<b>Total</b>	<b>29,752</b>	<b>14,899</b>	<b>2,238</b>	<b>1,314</b>	<b>- 0 -</b>	<b>11,216</b>	<b>- 0 -</b>	<b>131</b>	<b>8,316</b>	<b>6,106</b>	<b>431</b>	<b>- 0 -</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<b>20,668</b>	<b>10,057</b>	<b>1,510</b>	<b>887</b>	<b>- 0 -</b>	<b>7,571</b>	<b>- 0 -</b>	<b>89</b>	<b>5,458</b>	<b>4,814</b>	<b>339</b>	<b>- 0 -</b>
<u>III. Total Indirect Expenses</u>	50,420	24,956	3,748	2,201	- 0 -	18,787	- 0 -	220	13,774	10,920	770	- 0 -
%	100.00	49.49	7.43	4.36		37.26		.44	27.32	21.66	1.53	

Notes: (1) General & Administration: General Administration - Based on salaries and wages per program  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages  
Student Services - Based on salaries and wages per program  
Library - Based on salaries and wages per program  
Office of V.P., Health Sciences - Based on salaries and wages per program  
(2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF NEUROSURGERY

Total Expenses	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.					
<u>I. Total Direct Expenses (1)</u>	402,062	209,843	29,632	12,694	- 0 -	165,652	- 0 -	1,865	119,550	66,273	6,396	- 0 -
%	100.00	52.19	7.37	3.16		41.20		.46	29.74	16.48	1.59	
<u>II. Total Indirect Expenses</u>	50,420	24,956	3,748	2,201	- 0 -	18,787	- 0 -	220	13,774	10,920	770	- 0 -
%	100.00	49.49	7.43	4.36		37.26		.44	27.32	21.66	1.53	
<u>III. Total Expenses</u>	452,482	234,799	33,380	14,895	- 0 -	184,439	- 0 -	2,085	133,324	77,193	7,166	- 0 -
%	100.00	51.89	7.38	3.29		40.76		.46	29.47	17.06	1.58	

Notes: (1) Includes salary contributions made by following sources: University Hospital - \$17,869, St. Paul-Ramsey Hospital - \$27,500, Hennepin County General Hospital - \$43,859, Other Medical School Departments - \$18,130 and Other University - \$815.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF OBSTETRICS & GYNECOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	536,707	281,994	100,118	6,000	2,752	156,794	3,056	13,274	117,729	64,845	27,871	- 0 -	44,268
Sub-Total Academic	536,707	281,994	100,118	6,000	2,752	156,794	3,056	13,274	117,729	64,845	27,871	- 0 -	44,268
%	100.00	52.54	18.66	1.12	.51	29.21	.57	2.47	21.94	12.08	5.19		8.25
<u>II. Medical Fellows</u>	195,688	148,390	89,034	- 0 -	- 0 -	59,356	- 0 -	- 0 -	2,119	45,047	- 0 -	- 0 -	132
Research & Teaching Assts	5,761	5,294	85	- 0 -	735	4,471	- 0 -	3	351	89	3	2	22
Civil Service	174,174	25,051	10,382	- 0 -	58	10,771	- 0 -	3,840	57,676	59,219	3,434	2,704	26,090
Sub-Total Staff	375,623	178,735	99,501	- 0 -	793	74,598	- 0 -	3,843	60,146	104,355	3,437	2,706	26,244
%	100.00	47.58	26.49		.21	19.86		1.02	16.01	27.78	.92	.72	6.99
<u>III. Total Salaries (2)</u>	912,330	460,729	199,619	6,000	3,545	231,392	3,056	17,117	177,875	169,200	31,308	2,706	70,512
%	100.00	50.50	21.88	.66	.39	25.36	.33	1.88	19.50	18.54	3.43	.30	7.73
Consumable Supplies	25,397	11,088	4,478	45	250	5,759	293	263	11,099	1,279	670	21	1,240
Employee Benefits	83,870	36,024	12,970	702	329	19,648	357	2,018	20,753	14,752	3,677	327	8,337
Travel	21,314	16,905	1,750	43	62	14,570	165	315	2,824	839	241	14	491
All Other	91,919	74,033	55,194	450	193	15,963	185	2,048	9,148	5,188	1,100	81	2,369
Total Other Expenses	222,500	138,050	74,392	1,240	834	55,940	1,000	4,644	43,824	22,058	5,688	443	12,437
Trainee Stipends	10,475	10,475	- 0 -	- 0 -	- 0 -	10,475	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	1,145,305	609,254	274,011	7,240	4,379	297,807	4,056	21,761	221,699	191,258	36,996	3,149	82,949
%	100.00	53.19	23.93	.63	.38	26.00	.35	1.90	19.36	16.70	3.23	.28	7.24
Adjustments													
Departmental Administration (1)		47,571	21,401	564	340	23,251	315	1,700	17,311	14,931	2,887	249	(82,949)
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,145,305	656,825	295,412	7,804	4,719	321,058	4,371	23,461	239,010	206,189	39,883	3,398	- 0 -
%	100.00	57.35	25.80	.68	.41	28.03	.38	2.05	20.87	18.00	3.48	.30	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following sources: University Hospitals - \$89,571, St. Paul-Ramsey Hospital - \$37,500, Hennepin County General Hospital - \$187,310, Other Hospitals - \$69,587, School of Dentistry - \$708, Other Medical School Departments - \$142,587 and Other University - \$26,588.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Other University - \$4,719.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Other University - \$1,573.



Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF OBSTETRICS & GYNECOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	58,865	32,217	13,963	418	247	16,182	212	1,195	12,438	11,832	2,190	188
Sponsored Prog. Administration	7,702	6,226	2,698	81	48	3,127	41	231	1,476	- 0 -	- 0 -	- 0 -
Student Services	1,698	929	403	12	7	467	6	34	359	341	63	6
Library	15,459	8,461	3,667	110	65	4,250	55	314	3,266	3,107	575	50
Office of V.P., Health Sciences	5,669	3,102	1,345	40	24	1,558	20	115	1,198	1,140	211	18
<b>Total</b>	<b>89,393</b>	<b>50,935</b>	<b>22,076</b>	<b>661</b>	<b>391</b>	<b>25,584</b>	<b>334</b>	<b>1,889</b>	<b>18,737</b>	<b>16,420</b>	<b>3,039</b>	<b>262</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	86,270	47,216	20,463	613	362	23,716	311	1,751	18,229	17,340	3,209	276
<u>III. Total Indirect Expenses</u>	175,663	98,151	42,539	1,274	753	49,300	645	3,640	36,966	33,760	6,248	538
%	100.00	55.87	24.22	.72	.43	28.07	.36	2.07	21.04	19.22	3.56	.31

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Obstetrics and Gynecology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF OBSTETRICS & GYNECOLOGY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	1,145,305	656,825	295,412	7,804	4,719	321,058	4,371	23,461	239,010	206,189	39,883	3,398
%	100.00	57.35	25.80	.68	.41	28.03	.38	2.05	20.87	18.00	3.48	.30
<u>II. Total Indirect Expense</u>	175,663	98,151	42,539	1,274	753	49,300	645	3,640	36,966	33,760	6,248	538
%	100.00	55.87	24.22	.72	.43	28.07	.36	2.07	21.04	19.22	3.56	.31
<u>III. Total Expenses</u>	1,320,968	754,976	337,951	9,078	5,472	370,358	5,016	27,101	275,976	239,949	46,131	3,936
%	100.00	57.15	25.58	.69	.41	28.04	.38	2.05	20.89	18.17	3.49	.30

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$89,571, St. Paul-Ramsey Hospital - \$37,500, Hennepin County General Hospital - \$187,310, Other Hospitals - \$69,587, School of Dentistry - \$708, Other Medical School Departments - \$142,587 and Other University - \$26,588.
- (2) Includes uncompensated instruction of Other University students (\$5,472); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Other University students (\$1,805); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF OPHTHALMOLOGY

<u>Direct Expense</u>	<u>Total Payment</u>	<u>I</u>	<u>N</u>	<u>S</u>	<u>T</u>	<u>R</u>	<u>U</u>	<u>C</u>	<u>T</u>	<u>I</u>	<u>O</u>	<u>N</u>	<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>	<u>Unallocated Departmental Administration (1)</u>	
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>										
<u>I. Academic</u>	142,344	78,645	21,028	1,021	- 0 -	51,074	- 0 -	5,522					46,454	1,272	5,291	1,484	9,198	
Sub-Total Academic	142,344	78,645	21,028	1,021	- 0 -	51,074	- 0 -	5,522					46,454	1,272	5,291	1,484	9,198	
	% 100.00	55.25	14.77	.72		35.88		3.88					32.64	.89	3.72	1.04	6.46	
<u>II. Medical Fellows</u>	82,592	59,727	1,348	1,263	- 0 -	55,985	- 0 -	1,131					22,555	- 0 -	155	- 0 -	155	
<u>Research &amp; Teaching Assts</u>	490	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -					490	- 0 -	- 0 -	- 0 -	- 0 -	
<u>Civil Service</u>	143,211	57,388	2,520	551	- 0 -	52,023	- 0 -	2,294					73,975	- 0 -	5,951	- 0 -	5,897	
Sub-Total Staff	226,293	117,115	3,868	1,814	- 0 -	108,008	- 0 -	3,425					97,020	- 0 -	6,106	- 0 -	6,052	
	% 100.00	51.75	1.71	.80		47.73		1.51					42.88		2.70		2.67	
<u>III. Total Salaries (2)</u>	368,637	195,760	24,896	2,835	- 0 -	159,082	- 0 -	8,947					143,474	1,272	11,397	1,484	15,250	
	% 100.00	53.10	6.75	.77		43.15		2.43					38.92	.35	3.09	.40	4.14	
Consumable Supplies	25,075	6,581	1,533	20	- 0 -	4,488	- 0 -	540					17,510	150	471	103	260	
Employee Benefits	33,983	16,145	2,765	186	- 0 -	12,270	- 0 -	924					14,386	149	1,339	174	1,790	
Travel	12,009	8,036	383	9	- 0 -	7,447	- 0 -	197					3,785	9	102	22	55	
All Other	66,133	34,939	20,529	185	- 0 -	12,770	- 0 -	1,455					26,961	2,599	850	168	616	
Total Other Expenses	137,200	65,701	25,210	400	- 0 -	36,975	- 0 -	3,116					62,642	2,907	2,762	467	2,721	
Trainee Stipends	51,964	51,964	- 0 -	- 0 -	- 0 -	51,964	- 0 -	- 0 -					- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
<u>IV. Unadjusted Expenses</u>	557,801	313,425	50,106	3,235	- 0 -	248,021	- 0 -	12,063					206,116	4,179	14,159	1,951	17,971	
	% 100.00	56.19	8.98	.58		44.47		2.16					36.95	.75	2.54	.35	3.22	
<u>Adjustments</u>																		
Departmental Administration (1)		10,434	1,668	108	- 0 -	8,256	- 0 -	402					6,861	140	471	65	(17,971)	
<u>V. Total Direct Expenses with Admin. Allocated</u>	557,801	323,859	51,774	3,343	- 0 -	256,277	- 0 -	12,465					212,977	4,319	14,630	2,016	- 0 -	
	% 100.00	58.06	9.28	.60		45.94		2.24					38.18	.78	2.62	.36		

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$11,867, Hennepin County General Hospital - \$29,288, St. Paul-Ramsey Hospital - \$33,788, Other Medical School Departments - \$12,856 and Other University - \$15,586.

Schedule II  
 Indirect Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF OPHTHALMOLOGY

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I N S T R U C T I O N</u>							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	23,720	13,141	1,672	190	- 0 -	10,679	- 0 -	600	9,630	85	764	100
Sponsored Prog. Administration	6,117	2,412	307	35	- 0 -	1,960	- 0 -	110	3,705	- 0 -	- 0 -	- 0 -
Student Services	6,922	3,835	488	56	- 0 -	3,116	- 0 -	175	2,810	25	223	29
Library	8,394	4,650	592	67	- 0 -	3,779	- 0 -	212	3,408	30	271	35
Office of V.P., Health Sciences	2,284	1,265	161	18	- 0 -	1,028	- 0 -	58	927	8	74	10
<b>Total</b>	<b>47,437</b>	<b>25,303</b>	<b>3,220</b>	<b>366</b>	<b>- 0 -</b>	<b>20,562</b>	<b>- 0 -</b>	<b>1,155</b>	<b>20,480</b>	<b>148</b>	<b>1,332</b>	<b>174</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>46,872</u>	<u>25,967</u>	<u>3,305</u>	<u>375</u>	<u>- 0 -</u>	<u>21,102</u>	<u>- 0 -</u>	<u>1,185</u>	<u>19,030</u>	<u>169</u>	<u>1,509</u>	<u>197</u>
<u>III. Total Indirect Expenses</u>	<u>94,309</u>	<u>51,270</u>	<u>6,525</u>	<u>741</u>	<u>- 0 -</u>	<u>41,664</u>	<u>- 0 -</u>	<u>2,340</u>	<u>39,510</u>	<u>317</u>	<u>2,841</u>	<u>371</u>
%	100.00	54.37	6.92	.79		44.18		2.48	41.89	.34	3.01	.39

Notes: (1) General & Administration : General Administration - Based on salaries and wages per program.  
 Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
 Student Services - Based on salaries and wages per program.  
 Library - Based on salaries and wages per program.  
 Office of V.P., Health Sciences - Based on salaries and wages per program.  
 (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF OPHTHALMOLOGY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	557,801	323,859	51,774	3,343	- 0 -	256,277	- 0 -	12,465	212,977	4,319	14,630	2,016			
%	100.00	58.06	9.28	.60		45.94		2.24	38.18	.78	2.62	.36			
<u>II. Total Indirect Expense</u>	94,309	51,270	6,525	741	- 0 -	41,664	- 0 -	2,340	39,510	317	2,841	371			
%	100.00	54.37	6.92	.79		44.18		2.48	41.89	.34	3.01	.39			
<u>III. Total Expenses</u>	652,110	375,129	58,299	4,084	- 0 -	297,941	- 0 -	14,805	252,487	4,636	17,471	2,387			
%	100.00	57.53	8.94	.63		45.69		2.27	38.71	.71	2.68	.37			

Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$11,867, Hennepin County General Hospital - \$29,288, St. Paul-Ramsey Hospital - \$33,788, Other Medical School Departments - \$12,856 and Other University - \$15,586.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF ORTHOPEDIC SURGERY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	157,946	87,903	17,514	2,558	- 0 -	57,814	- 0 -	10,017	21,315	28,383	5,964	3,739	10,642
Sub-Total Academic	157,946	87,903	17,514	2,558	- 0 -	57,814	- 0 -	10,017	21,315	28,383	5,964	3,739	10,642
	% 100.00	55.65	11.09	1.62		36.60		6.34	13.49	17.97	3.78	2.37	6.74
<u>II. Medical Fellows</u>	134,558	69,898	2,785	675	- 0 -	58,927	- 0 -	7,511	9,793	53,517	- 0 -	- 0 -	1,350
Research & Teaching Assts	116	61	4	3	- 0 -	49	- 0 -	5	7	45	- 0 -	2	1
Civil Service	37,724	21,086	2,527	4,141	- 0 -	14,282	- 0 -	136	177	14,173	- 0 -	2,264	24
Sub-Total Staff	172,398	91,045	5,316	4,819	- 0 -	73,258	- 0 -	7,652	9,977	67,735	- 0 -	2,266	1,375
	% 100.00	52.81	3.08	2.80		42.49		4.44	5.79	39.29		1.31	.80
<u>III. Total Salaries (2)</u>	330,344	178,948	22,830	7,377	- 0 -	131,072	- 0 -	17,669	31,292	96,118	5,964	6,005	12,017
	% 100.00	54.17	6.91	2.23		39.68		5.35	9.47	29.10	1.80	1.82	3.64
Consumable Supplies	6,984	4,572	1,120	53	- 0 -	3,031	- 0 -	368	1,458	377	171	162	244
Employee Benefits	23,043	12,836	2,356	800	- 0 -	8,492	- 0 -	1,188	2,513	5,036	698	712	1,248
Travel	5,891	4,133	433	32	- 0 -	3,343	- 0 -	325	1,235	66	139	130	188
All Other	18,075	14,478	9,042	220	- 0 -	4,205	- 0 -	1,011	1,537	1,330	204	197	329
Total Other Expenses	53,993	36,019	12,951	1,105	- 0 -	19,071	- 0 -	2,892	6,743	6,809	1,212	1,201	2,009
Trainee Stipends	3,776	3,776	- 0 -	- 0 -	- 0 -	3,776	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	388,113	218,743	35,781	8,482	- 0 -	153,919	- 0 -	20,561	38,035	102,927	7,176	7,206	14,026
	% 100.00	56.36	9.22	2.18		39.66		5.30	9.80	26.52	1.85	1.86	3.61
Adjustments													
Departmental Admin (1)		8,201	1,341	319	- 0 -	5,770	- 0 -	771	1,426	3,859	269	271	(14,026)
<u>V. Total Direct Expenses with Admin. Allocated</u>	388,113	226,944	37,122	8,801	- 0 -	159,689	- 0 -	21,332	39,461	106,786	7,445	7,477	- 0 -
	% 100.00	58.47	9.56	2.27		41.14		5.50	10.17	27.51	1.92	1.93	- 0 -

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$5,253, St. Paul-Ramsey Hospital - \$57,050, Other Hospitals - \$109,858, Other Medical School Departments - \$8,733 and Other University - \$36,288.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF ORTHOPEDIC SURGERY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General, Administration	21,261	11,950	1,524	493	- 0 -	8,753	- 0 -	1,180	2,090	6,421	398	402
Sponsored Prog. Administration	4,880	3,428	200	181	- 0 -	2,759	- 0 -	288	1,452	- 0 -	- 0 -	- 0 -
Student Services	12,302	6,915	882	285	- 0 -	5,065	- 0 -	683	1,209	3,715	230	233
Library	17,302	9,725	1,241	401	- 0 -	7,123	- 0 -	960	1,701	5,225	324	327
Office of V.P., Health Sciences	<u>2,047</u>	<u>1,151</u>	<u>147</u>	<u>47</u>	<u>- 0 -</u>	<u>843</u>	<u>- 0 -</u>	<u>114</u>	<u>201</u>	<u>618</u>	<u>38</u>	<u>39</u>
Total	57,792	33,169	3,994	1,407	- 0 -	24,543	- 0 -	3,225	6,653	15,979	990	1,001
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	12,001	6,746	861	278	- 0 -	4,941	- 0 -	666	1,180	3,624	224	227
<u>III. Total Indirect Expenses</u>	69,793	39,915	4,855	1,685	- 0 -	29,484	- 0 -	3,891	7,833	19,603	1,214	1,228
%	100.00	57.19	6.96	2.41		42.24		5.58	11.22	28.09	1.74	1.76

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation and Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF ORTHOPEDIC SURGERY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	388,113	226,944	37,122	8,801	- 0 -	159,689	- 0 -	21,332	39,461	106,786	7,445	7,477			
%	100.00	58.47	9.56	2.27		41.14		5.50	10.17	27.51	1.92	1.93			
<u>II. Total Indirect Expense</u>	69,793	39,915	4,855	1,685	- 0 -	29,484	- 0 -	3,891	7,833	19,603	1,214	1,228			
%	100.00	57.19	6.96	2.41		42.24		5.58	11.22	28.09	1.74	1.76			
<u>III. Total Expense</u>	457,906	266,859	41,977	10,486	- 0 -	189,173	- 0 -	25,223	47,294	126,389	8,659	8,705			
%	100.00	58.28	9.17	2.29		41.31		5.51	10.33	27.60	1.89	1.90			

Notes: (1) Includes salary contributions made by the following sources: University Hospitals - \$5,253, St. Paul-Ramsey Hospital - \$57,050, Other Hospitals - \$109,858, Other Medical School Departments - \$8,733 and Other University - \$36,288.



Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF OTOLARYNGOLOGY

<u>Direct Expense</u>	<u>Total Payment</u>	<u>I</u> <u>Total Instruction</u>	<u>N</u> <u>Undergrad M.D.</u>	<u>S</u> <u>Allied Health</u>	<u>T</u> <u>Undergrad Other</u>	<u>R</u> <u>Graduate Intern &amp; Resident</u>	<u>U</u> <u>Graduate Other</u>	<u>C</u> <u>Postgrad &amp;/or Cont. Ed.</u>	<u>T</u> <u>Research</u>	<u>I</u> <u>Patient Service</u>	<u>O</u> <u>Public Service</u>	<u>N</u> <u>Other</u>	<u>Unallocated Departmental Administration (1)</u>
<u>I. Academic</u>	302,932	207,018	62,558	4,725	- 0 -	132,819	- 0 -	6,916	51,653	8,865	11,532	- 0 -	23,864
Sub-Total Academic	302,932	207,018	62,558	4,725	- 0 -	132,819	- 0 -	6,916	51,653	8,865	11,532	- 0 -	23,864
	% 100.00	68.34	20.65	1.56		43.85		2.28	17.05	2.92	3.81		7.88
<u>II. Medical Fellows</u>	50,691	30,937	14,970	- 0 -	- 0 -	15,475	- 0 -	492	9,692	8,168	1,167	- 0 -	727
Research & Teaching Assts	12,096	4,036	172	- 0 -	- 0 -	3,864	- 0 -	- 0 -	7,776	- 0 -	284	- 0 -	- 0 -
Civil Service	125,382	87,540	14,821	855	- 0 -	71,680	- 0 -	184	25,113	2,095	239	- 0 -	10,395
Sub-Total Staff	188,169	122,513	29,963	855	- 0 -	91,019	- 0 -	676	42,581	10,263	1,690	- 0 -	11,122
	% 100.00	65.11	15.92	.46		48.37		.36	22.63	5.45	.90		5.91
<u>III. Total Salaries (2)</u>	491,101	329,531	92,521	5,580	- 0 -	223,838	- 0 -	7,592	94,234	19,128	13,222	- 0 -	34,986
	% 100.00	67.10	18.84	1.14		45.57		1.55	19.19	3.90	2.69		7.12
Consumable Supplies	21,950	12,574	3,062	83	- 0 -	9,356	- 0 -	73	8,298	18	477	- 0 -	583
Employee Benefits	50,614	34,813	9,113	656	- 0 -	24,213	- 0 -	831	9,082	1,291	1,378	- 0 -	4,050
Travel	12,102	6,447	1,456	53	- 0 -	4,809	- 0 -	129	4,998	14	288	- 0 -	355
All Other	51,953	32,996	15,042	343	- 0 -	16,722	- 0 -	889	16,434	194	994	- 0 -	1,335
Total Other Expenses	136,619	86,830	28,673	1,135	- 0 -	55,100	- 0 -	1,922	38,812	1,517	3,137	- 0 -	6,323
Trainee Stipends	36,294	36,294	- 0 -	- 0 -	- 0 -	36,294	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	664,014	452,655	121,194	6,715	- 0 -	315,232	- 0 -	9,514	133,046	20,645	16,359	- 0 -	41,309
	% 100.00	68.17	18.25	1.01		47.47		1.44	20.04	3.11	2.46		6.22
<u>Adjustments</u>													
Departmental Administration (1)		30,028	8,039	446	- 0 -	20,911	- 0 -	632	8,828	1,367	1,086	- 0 -	(41,309)
<u>V. Total Direct Expenses with Admin. Allocated</u>	664,014	482,683	129,233	7,161	- 0 -	336,143	- 0 -	10,146	141,874	22,012	17,445	- 0 -	- 0 -
	% 100.00	72.69	19.46	1.08		50.62		1.53	21.37	3.31	2.63		

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).

(2) Includes contributions made by following sources: Hennepin County General Hospital - \$37,468, St. Paul-Ramsey Hospital - \$38,471, University Hospitals - \$71,379, Other Medical School Departments - \$47,703, non-Health Sciences Departments \$15,407.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF OTOLARYNGOLOGY

<u>Indirect Expense</u>	<u>Total Payment</u>	I N S T R U C T I O N							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	31,674	22,884	6,423	386	- 0 -	15,546	- 0 -	529	6,544	1,327	919	- 0 -
Sponsored Prog. Administration	5,379	2,281	641	39	- 0 -	1,549	- 0 -	52	3,098	- 0 -	- 0 -	- 0 -
Student Services	7,379	5,331	1,496	90	- 0 -	3,622	- 0 -	123	1,525	309	214	- 0 -
Library	8,908	6,437	1,807	109	- 0 -	4,372	- 0 -	149	1,840	373	258	- 0 -
Office of V.P., Health Sciences	3,050	2,204	619	37	- 0 -	1,497	- 0 -	51	630	128	88	- 0 -
<b>Total</b>	<b>56,390</b>	<b>39,137</b>	<b>10,986</b>	<b>661</b>	<b>- 0 -</b>	<b>26,586</b>	<b>- 0 -</b>	<b>904</b>	<b>13,637</b>	<b>2,137</b>	<b>1,479</b>	<b>- 0 -</b>
<u>II. Operations &amp; Maintenance of Physical Plant</u>	<u>56,875</u>	<u>41,092</u>	<u>11,534</u>	<u>694</u>	<u>- 0 -</u>	<u>27,914</u>	<u>- 0 -</u>	<u>950</u>	<u>11,750</u>	<u>2,383</u>	<u>1,650</u>	<u>- 0 -</u>
<u>III. Total Indirect Expenses</u>	<u>113,265</u>	<u>80,229</u>	<u>22,520</u>	<u>1,355</u>	<u>- 0 -</u>	<u>54,500</u>	<u>- 0 -</u>	<u>1,854</u>	<u>25,387</u>	<u>4,520</u>	<u>3,129</u>	<u>- 0 -</u>
%	100.00	70.83	19.88	1.19		48.12		1.64	22.42	3.99	2.76	

Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.

(2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF OTOLARYNGOLOGY

Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.					
<u>I. Total Direct Expense (1)</u>	664,014	482,683	129,233	7,161	- 0 -	336,143	- 0 -	10,146	141,874	22,012	17,445	- 0 -
%	100.00	72.69	19.46	1.08		50.62		1.53	21.37	3.31	2.63	
<u>II. Total Indirect Expense</u>	113,265	80,229	22,520	1,355	- 0 -	54,500	- 0 -	1,854	25,387	4,520	3,129	- 0 -
%	100.00	70.83	19.88	1.19		48.12		1.64	22.42	3.99	2.76	
<u>III. Total Expenses</u>	777,279	562,912	151,753	8,516	- 0 -	390,643	- 0 -	12,000	167,261	26,532	20,574	- 0 -
%	100.00	72.42	19.52	1.10		50.26		1.54	21.52	3.41	2.65	

Notes: (1) Includes salary contributions made by the following sources: Hennepin County General Hospital - \$37,468, St. Paul-Ramsey Hospital - \$38,471, University Hospitals - \$71,379, Other Medical School Departments - \$47,703, non-Health Sciences Departments - \$15,407.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF PEDIATRICS

<u>Direct Expense</u>	<u>Total Payment</u>	<u>I</u>	<u>N</u>	<u>S</u>	<u>T</u>	<u>R</u>	<u>U</u>	<u>C</u>	<u>T</u>	<u>I</u>	<u>O</u>	<u>N</u>	<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>	<u>Unallocated Departmental Administration (1)</u>	
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>										
<u>I. Academic</u>	1,467,821	618,783	251,059	3,747	- 0 -	333,173	2,912	27,892	450,489	178,411	57,835	20,278					142,025	
Sub-Total Academic	1,467,821	618,783	251,059	3,747	- 0 -	333,173	2,912	27,892	450,489	178,411	57,835	20,278					142,025	
%	100.00	42.16	17.10	.26		22.70	.20	1.90	30.69	12.15	3.94	1.38					9.68	
<u>II. Medical Fellows</u>	292,957	146,984	123,580	- 0 -	- 0 -	23,404	- 0 -	- 0 -	26,094	80,341	- 0 -	- 0 -					39,538	
Research & Teaching Assts	16,012	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	16,012	- 0 -	- 0 -	- 0 -					- 0 -	
Civil Service	968,354	253,813	42,106	- 0 -	- 0 -	205,577	5,534	596	649,320	25,348	7,263	- 0 -					32,610	
Sub-Total Staff	1,277,323	400,797	165,686	- 0 -	- 0 -	228,981	5,534	596	691,426	105,689	7,263	- 0 -					72,148	
%	100.00	31.38	12.97			17.93	.43	.05	54.13	8.27	.57						5.65	
<u>III. Total Salaries (2)</u>	2,745,144	1,019,580	416,745	3,747	- 0 -	562,154	8,446	28,488	1,141,915	284,100	65,098	20,278					214,173	
%	100.00	37.14	15.18	.13		20.48	.31	1.04	41.60	10.35	2.37	.74					7.80	
Consumable Supplies	314,287	75,000	12,638	9	- 0 -	27,913	28,381	6,059	216,802	7,111	2,997	1,387					10,990	
Employee Benefits	288,906	103,108	34,469	438	- 0 -	63,856	1,010	3,335	131,275	23,941	7,646	2,373					20,563	
Travel	99,363	29,489	3,643	44	- 0 -	14,618	8,651	2,533	64,512	763	897	415					3,287	
All Other	366,322	103,698	63,290	853	- 0 -	18,297	15,656	5,602	129,511	122,140	2,193	936					7,844	
Total Other Expenses	1,068,878	311,295	114,040	1,344	- 0 -	124,684	53,698	17,529	542,100	153,955	13,733	5,111					42,684	
Trainee Stipends	222,355	222,355	- 0 -	- 0 -	- 0 -	222,355	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -					- 0 -	
<u>IV. Unadjusted Expenses</u>	4,036,377	1,553,230	530,785	5,091	- 0 -	909,193	62,144	46,017	1,684,015	438,055	78,831	25,389					256,857	
%	100.00	38.49	13.15	.13		22.53	1.54	1.14	41.72	10.85	1.95	.63					6.36	
<u>Adjustments</u>																		
Departmental Administration (1)		105,543	36,063	334	- 0 -	61,800	4,212	3,134	114,455	29,770	5,368	1,721					(256,857)	
<u>V. Total Direct Expenses with Admin. Allocated</u>	4,036,377	1,658,773	566,848	5,425	- 0 -	970,993	66,356	49,151	1,798,470	467,825	84,199	27,110					- 0 -	
%	100.00	41.09	14.04	.13		24.06	1.64	1.22	44.56	11.59	2.09	.67						

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).  
 (2) Includes contributions made by following sources: Hennepin County General Hospital - \$249,376, St. Paul-Ramsey Hospital - \$138,751, University Hospitals - \$147,209, Private Hospitals - \$136,606, School of Public Health - \$14,000, Other Health Sciences Departments - \$2,546, Other Medical School Departments - \$365,702, non-Health Sciences Departments - \$41,381.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PEDIATRICS

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<b>I. General &amp; Administration (1)</b>												
General Administration	177,030	71,325	29,157	266	- 0 -	39,318	584	2,000	79,876	19,863	4,550	1,416
Sponsored Prog. Administration	38,361	14,616	5,974	54	- 0 -	8,059	121	408	23,745	- 0 -	- 0 -	- 0 -
Student Services	29,722	11,975	4,895	45	- 0 -	6,601	98	336	13,410	3,335	764	238
Library	29,897	12,046	4,924	45	- 0 -	6,640	99	338	13,490	3,354	768	239
Office of V.P., Health Sciences	17,048	6,869	2,808	26	- 0 -	3,786	56	193	7,692	1,913	438	136
<b>Total</b>	<b>292,058</b>	<b>116,831</b>	<b>47,758</b>	<b>436</b>	<b>- 0 -</b>	<b>64,404</b>	<b>958</b>	<b>3,275</b>	<b>138,213</b>	<b>28,465</b>	<b>6,520</b>	<b>2,029</b>
<b>II. Operations &amp; Maintenance of Physical Plant (2)</b>												
	327,616	131,996	53,958	491	- 0 -	72,764	1,081	3,702	147,820	36,759	8,420	2,621
<b>III. Total Indirect Expenses</b>												
	619,674	248,827	101,716	927	- 0 -	137,168	2,039	6,977	286,033	65,224	14,940	4,650
%	100.00	40.15	16.41	.15		22.13	.33	1.13	46.16	10.53	2.41	.75

Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
 Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
 Student Services - Based on salaries and wages per program.  
 Library - Based on salaries and wages per program.  
 Office of V.P., Health Sciences - Based on salaries and wages per program.

(2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PEDIATRICS

	Total Expense	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other	R - 0 -	U Graduate Intern & Resident	C Graduate Other	T Postgrad &/or Cont. Ed.	I Research	O Patient Service	N Public Service	Other
<u>I. Total Direct Expense (1)</u>	4,036,377	1,658,773	566,848	5,425	- 0 -	970,993	66,356	49,151	1,798,470	467,825	84,199	27,110	
%	100.00	41.09	14.04	.13		24.06	1.64	1.22	44.56	11.59	2.09	.67	
<u>II. Total Indirect Expense</u>	619,674	248,827	101,716	927	- 0 -	137,168	2,039	6,977	286,033	65,224	14,940	4,650	
%	100.00	40.15	16.41	.15		22.13	.33	1.13	46.16	10.53	2.41	.75	
<u>III. Total Expenses</u>	4,656,051	1,907,600	668,564	6,352	- 0 -	1,108,161	68,395	56,128	2,084,503	533,049	99,139	31,760	
%	100.00	40.97	14.36	.14		23.80	1.47	1.20	44.77	11.45	2.13	.68	

Notes: (1) Includes salary contributions made by following sources: Hennepin County General Hospital - \$249,376, St. Paul-Ramsey Hospital - \$138,751, University Hospitals - \$147,209, Private Hospitals - \$136,606, School of Public Health - \$14,000, Other Health Sciences Departments - \$2,546, Other Medical School Departments - \$365,702, non-Health Sciences Departments - \$41,381.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSICAL MEDICINE

Direct Expense	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (3)	R Graduate Intern & Resident	C Graduate Other	I Postgrad &/or Cont. Ed.	O Research	N Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
<u>I. Academic</u>	781,616	513,706	58,396	387,956	35,349	14,667	- 0 -	17,338	136,669	51,723	26,755	19,643	33,120
Sub-Total Academic	781,616	513,706	58,396	387,956	35,349	14,667	- 0 -	17,338	136,669	51,723	26,755	19,643	33,120
%	100.00	65.72	7.47	49.64	4.52	1.88		2.21	17.49	6.62	3.42	2.51	4.24
<u>II. Medical Fellows</u>	86,549	86,549	- 0 -	79,586	- 0 -	6,963	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	6,401	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	6,401	- 0 -	- 0 -	- 0 -	- 0 -
Civil Service	307,018	123,956	14,165	93,989	6,351	4,350	- 0 -	5,101	124,077	43,597	4,559	9,093	1,736
Sub-Total Staff	399,968	210,505	14,165	173,575	6,351	11,313	- 0 -	5,101	130,478	43,597	4,559	9,093	1,736
%	100.00	52.64	3.54	43.40	1.59	2.83		1.28	32.62	10.90	1.14	2.27	.43
<u>III. Total Salaries (2)</u>	1,181,584	724,211	72,561	561,531	41,700	25,980	- 0 -	22,439	267,147	95,320	31,314	28,736	34,856
%	100.00	61.29	6.14	47.52	3.53	2.20		1.90	22.61	8.07	2.65	2.43	2.95
Consumable Supplies	78,177	14,287	4,634	3,974	441	4,949	- 0 -	289	57,340	608	826	1,300	3,816
Employee Benefits	128,598	75,102	8,546	56,764	4,904	2,242	- 0 -	2,646	31,004	11,327	3,682	3,398	4,085
Travel	18,005	3,963	1,149	749	88	1,678	- 0 -	299	12,637	112	176	280	837
All Other	542,788	84,962	32,724	14,959	2,227	32,694	- 0 -	2,358	404,176	13,257	5,209	8,662	26,522
Total Other Expenses	767,568	178,314	47,053	76,446	7,660	41,563	- 0 -	5,592	505,157	25,304	9,893	13,640	35,260
Trainee Stipends	83,015	83,015	- 0 -	52,745	- 0 -	30,270	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	2,032,167	985,540	119,614	690,722	49,360	97,813	- 0 -	28,031	772,304	120,624	41,207	42,376	70,116
%	100.00	48.50	5.89	33.99	2.43	4.81		1.38	38.00	5.94	2.03	2.08	3.45
<u>Adjustments</u>													
Departmental Administration (1)		35,219	4,277	24,681	1,767	3,499	- 0 -	995	27,598	4,312	1,472	1,515	(70,116)
<u>V. Total Direct Expenses with Admin. Allocated</u>	2,032,167	1,020,759	123,891	715,403	51,127	101,312	- 0 -	29,026	799,902	124,936	42,679	43,891	- 0 -
%	100.00	50.23	6.10	35.20	2.52	4.99		1.42	39.36	6.15	2.10	2.16	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following sources: University Hospitals - \$191,691, Other Hospitals - \$5,035, School of Public Health - \$2,700, Other Medical School Departments - \$59,897, Other Health Sciences Departments - \$3,433, and Other University - \$18,167.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: Other University - \$51,127.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSICAL MEDICINE

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	70,291	44,396	4,449	34,422	2,559	1,588	- 0 -	1,378	16,378	5,841	1,919	1,757
Sponsored Prog. Administration	14,788	712	48	587	22	38	- 0 -	17	14,076	- 0 -	- 0 -	- 0 -
Student Services	34,244	21,628	2,168	16,769	1,246	774	- 0 -	671	7,979	2,846	935	856
Library	63,278	39,966	4,006	30,987	2,303	1,430	- 0 -	1,240	14,744	5,258	1,728	1,582
Office of V.P., Health Sciences	6,769	4,275	428	3,315	246	153	- 0 -	133	1,577	563	185	169
Total	189,370	110,977	11,099	86,080	6,376	3,983	- 0 -	3,439	54,754	14,508	4,767	4,364
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	423,208	267,298	26,789	207,245	15,405	9,565	- 0 -	8,294	98,608	35,169	11,553	10,580
<u>III. Total Indirect Expense</u>	612,578	378,275	37,888	293,325	21,781	13,548	- 0 -	11,733	153,362	49,677	16,320	14,944
%	100.00	61.75	6.19	47.88	3.56	2.21		1.91	25.04	8.11	2.66	2.44

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Physical Medicine's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the institutional function.



Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PHYSICAL MEDICINE

	Total Expense	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (2)	R Graduate Intern & Resident	C Graduate Other	T Postgrad &/or Cont. Ed.	I Research	O Patient Service	O Public Service	N Other
<u>I. Total Direct Expenses (1)</u>	2,032,167	1,020,759	123,891	715,403	51,127	101,312	- 0 -	29,026	799,902	124,936	42,679	43,891
%	100.00	50.23	6.10	35.20	2.52	4.99		1.42	39.36	6.15	2.10	2.16
<u>II. Total Indirect Expenses</u>	612,578	378,275	37,888	293,325	21,781	13,548	- 0 -	11,733	153,362	49,677	16,320	14,944
%	100.00	61.75	6.19	47.88	3.56	2.21		1.91	25.04	8.11	2.66	2.44
<u>III. Total Expenses</u>	2,644,745	1,399,034	161,779	1,008,728	72,908	114,860	- 0 -	40,759	953,264	174,613	58,999	58,835
%	100.00	52.90	6.12	38.14	2.76	4.34		1.54	36.04	6.60	2.23	2.23

- Notes: (1) Includes salary contributions made by following sources: University Hospital - \$191,691, Other Hospitals - \$5,035, School of Public Health - \$2,700, Other Medical School Departments, \$59,897, Other Health Science - \$3,433 and Other University - \$18,167.
- (2) Includes uncompensated instruction of Other University students (\$72,908); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PSYCHIATRY

Direct Expense	Total Payment	I N S T R U C T I O N									Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.							
<u>I. Academic</u>	1,011,257	514,653	171,281	16,094	24,114	204,856	62,425	35,883	245,756	77,936	80,452	651	91,809		
Sub-Total Academic	1,011,257	514,653	171,281	16,094	24,114	204,856	62,425	35,883	245,756	77,936	80,452	651	91,809		
%	100.00	50.89	16.94	1.59	2.38	20.26	6.17	3.55	24.30	7.71	7.96	.06	9.08		
<u>II. Medical Fellows</u>	124,551	78,797	5,301	- 0 -	750	69,386	1,091	2,269	10,764	26,504	3,003	351	5,132		
Research & Teaching Assts	32,622	8,411	4,978	- 0 -	3	135	12	3,283	21,919	2,231	24	1	36		
Civil Service	172,872	44,926	9,124	359	427	25,455	7,873	1,688	68,301	25,376	13,894	374	20,001		
Sub-Total Staff	330,045	132,134	19,403	359	1,180	94,976	8,976	7,240	100,984	54,111	16,921	726	25,169		
%	100.00	40.02	5.88	.11	.35	28.77	2.72	2.19	30.60	16.40	5.13	.22	7.63		
<u>III. Total Salaries (2)</u>	1,341,302	646,787	190,684	16,453	25,294	299,832	71,401	43,123	346,740	132,047	97,373	1,377	116,978		
%	100.00	48.22	14.22	1.22	1.89	22.35	5.32	3.22	25.85	9.85	7.26	.10	8.72		
Consumable Supplies	31,464	11,036	5,239	152	446	2,318	1,706	1,175	15,228	336	2,608	49	2,207		
Employee Benefits	139,234	65,650	21,144	1,926	2,873	27,048	8,257	4,402	37,017	12,190	11,094	121	13,162		
Travel	32,080	19,167	1,948	124	289	14,746	1,089	971	9,510	294	1,654	31	1,424		
All Other	170,903	90,756	36,797	1,469	2,179	37,230	6,525	6,556	52,554	6,394	10,597	180	10,422		
Total Other Expenses	373,681	186,609	65,128	3,671	5,787	81,342	17,577	13,104	114,309	19,214	25,953	381	27,215		
Trainee Stipends	199,226	199,226	11,923	- 0 -	- 0 -	187,303	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		
<u>IV. Unadjusted Expenses</u>	1,914,209	1,032,622	267,735	20,124	31,081	568,477	88,978	56,227	461,049	151,261	123,326	1,758	144,193		
%	100.00	53.95	13.99	1.05	1.62	29.70	4.65	2.94	24.09	7.90	6.44	.09	7.53		
Adjustments															
Departmental Administration (1)		84,122	21,816	1,629	2,523	46,315	7,253	4,586	37,563	12,314	10,050	144	(144,193)		
<u>V. Total Direct Expenses with Admin. Allocated</u>	1,914,209	1,116,744	289,551	21,753	33,604	614,792	96,231	60,813	498,612	163,575	133,376	1,902	- 0 -		
%	100.00	58.34	15.13	1.13	1.75	32.12	5.03	3.18	26.05	8.54	6.97	.10			

- Notes: (1) Departmental Administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
(2) Includes contributions made by following students for which no charge was made to respective schools: University Hospitals - \$365,662, St. Paul-Ramsey Hospital - \$32,119, Hennepin County General Hospital - \$35,333, Other Medical School Departments - \$73,003, School of Public Health - \$162, Other Health Sciences payments - \$2,083, Other University - \$72,262.  
(3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Nursing - \$19,602, School of Public Health - \$6,651, and Other University - \$7,351.  
(4) Includes direct costs of instructing the following students for which no charge was made to respective schools: Other University - \$95,519.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PSYCHIATRY

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I N S T R U C T I O N</u>							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other (3)</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other (3)</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	86,490	45,693	13,475	1,159	1,790	21,182	5,043	3,044	24,494	9,332	6,876	95
Sponsored Prog. Administration	9,196	5,433	1,602	138	212	2,519	600	362	3,763	- 0 -	- 0 -	- 0 -
Student Services	17,877	9,444	2,785	240	370	4,378	1,042	629	5,063	1,929	1,421	20
Library	11,980	6,329	1,866	161	248	2,934	698	422	3,393	1,293	952	13
Office of V.P., Health Sciences	8,329	4,400	1,298	112	172	2,040	485	293	2,359	899	662	9
<b>Total</b>	<b>133,872</b>	<b>71,299</b>	<b>21,026</b>	<b>1,810</b>	<b>2,792</b>	<b>33,053</b>	<b>7,868</b>	<b>4,750</b>	<b>39,072</b>	<b>13,453</b>	<b>9,911</b>	<b>137</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>140,084</u>	<u>74,006</u>	<u>21,825</u>	<u>1,877</u>	<u>2,900</u>	<u>34,306</u>	<u>8,167</u>	<u>4,931</u>	<u>39,672</u>	<u>15,115</u>	<u>11,137</u>	<u>154</u>
<u>III. Total Indirect Expenses</u>	<u>273,956</u>	<u>145,305</u>	<u>42,851</u>	<u>3,687</u>	<u>5,692</u>	<u>67,359</u>	<u>16,035</u>	<u>9,681</u>	<u>78,744</u>	<u>28,568</u>	<u>21,048</u>	<u>291</u>
%	100.00	53.04	15.64	1.35	2.08	24.59	5.85	3.53	28.75	10.42	7.68	.11

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Psychiatry's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF PSYCHIATRY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	1,914,209	1,116,744	289,551	21,753	33,604	614,792	96,231	60,813	498,612	163,575	133,376	1,902			
%	100.00	58.34	15.13	1.13	1.75	32.12	5.03	3.18	26.05	8.54	6.97	.10			
<u>II. Total Indirect Expense</u>	273,956	145,305	42,851	3,687	5,692	67,359	16,035	9,681	78,744	28,568	21,048	291			
%	100.00	53.04	15.64	1.35	2.08	24.59	5.85	3.53	28.75	10.42	7.68	.11			
<u>III. Total Expense</u>	2,188,165	1,262,049	332,402	25,440	39,296	682,151	112,266	70,494	577,356	192,143	154,424	2,193			
%	100.00	57.68	15.19	1.16	1.80	31.18	5.13	3.22	26.38	8.78	7.06	.10			

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$365,662, St. Paul-Ramsey Hospital - \$32,119, Hennepin County General Hospital - \$35,333 Other Medical School payments - \$73,003, School of Public Health - \$162, Other Health Sciences payments - \$2,083, Other University - \$72,262.
- (2) Includes uncompensated instruction of Nursing students (\$22,921), Public Health students (\$7,777), and Other University students (\$8,598); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Other University students (\$111,435); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF RADIOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	523,972	257,081	44,937	18,303	3,104	165,848	6,411	18,478	64,367	135,087	14,100	2,475	50,862
Sub-Total Academic	523,972	257,081	44,937	18,303	3,104	165,848	6,411	18,478	64,367	135,087	14,100	2,475	50,862
%	100.00	49.06	8.58	3.49	.59	31.65	1.22	3.53	12.29	25.78	2.69	.47	9.71
<u>II. Medical Fellows</u>	133,130	115,851	- 0 -	- 0 -	2,057	109,934	1,938	1,922	4,806	12,473	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	249	46	20	- 0 -	- 0 -	20	- 0 -	6	79	104	8	- 0 -	12
Civil Service	50,282	9,377	3,996	- 0 -	72	3,856	68	1,385	15,829	21,014	1,613	- 0 -	2,449
Sub-Total Staff	183,661	125,274	4,016	- 0 -	2,129	113,810	2,006	3,313	20,714	33,591	1,621	- 0 -	2,461
%	100.00	68.21	2.19		1.16	61.97	1.09	1.80	11.28	18.29	.88		1.34
<u>III. Total Salaries (2)</u>	707,633	382,355	48,953	18,303	5,233	279,658	8,417	21,791	85,081	168,678	15,721	2,475	53,323
%	100.00	54.03	6.92	2.58	.74	39.52	1.19	3.08	12.02	23.84	2.22	.35	7.54
Consumable Supplies	18,365	6,617	1,949	299	18	3,174	465	712	8,859	588	423	9	1,869
Employee Benefits	67,389	31,213	5,742	2,141	372	19,870	758	2,330	9,446	18,348	1,845	290	6,247
Travel	18,313	4,877	549	315	3	2,710	434	866	10,717	116	470	2	2,131
All Other	39,979	22,526	14,313	661	46	5,001	453	2,052	11,347	2,941	593	22	2,550
Total Other Expenses	144,046	65,233	22,553	3,416	439	30,755	2,110	5,960	40,369	21,993	3,331	323	12,797
Trainee Stipends	55,650	55,650	- 0 -	- 0 -	- 0 -	55,650	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	907,329	503,238	71,506	21,719	5,672	366,063	10,527	27,751	125,450	190,671	19,052	2,798	66,120
%	100.00	55.46	7.88	2.39	.63	40.35	1.16	3.05	13.83	21.01	2.10	.31	7.29
Adjustments													
Departmental Administration (1)		39,553	5,620	1,706	443	28,775	827	2,182	9,859	14,989	1,501	218	(66,120)
<u>V. Total Direct Expenses with Admin. Allocated</u>	907,329	542,791	77,126	23,425	6,115	394,838	11,354	29,933	135,309	205,660	20,553	3,016	- 0 -
%	100.00	59.82	8.50	2.58	.67	43.52	1.25	3.30	14.91	22.67	2.27	.33	

- Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$181,611, Hennepin County General Hospital - \$103,506, St. Paul-Ramsey Hospital - \$147,442, Veterans Administration Hospital - \$48,000 and Other Medical School Departments - \$58,686.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Public Health - \$3,190, and Other University - \$2,925.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Dentistry - \$1,227, School of Public Health - \$3,990, and Other University - \$3,990.

Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF RADIOLOGY

Indirect Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	45,704	26,710	3,419	1,280	366	19,534	589	1,522	5,941	11,782	1,097	174
Sponsored Prog. Administration	5,627	4,418	565	212	61	3,231	97	252	1,209	- 0 -	- 0 -	- 0 -
Student Services	10,139	5,925	758	284	81	4,333	131	338	1,318	2,614	243	39
Library	11,264	6,583	843	315	90	4,814	146	375	1,464	2,904	270	43
Office of V.P., Health Sciences	4,401	2,572	329	123	35	1,881	57	147	572	1,134	106	17
<b>Total</b>	<b>77,135</b>	<b>46,208</b>	<b>5,914</b>	<b>2,214</b>	<b>633</b>	<b>33,793</b>	<b>1,020</b>	<b>2,634</b>	<b>10,504</b>	<b>18,434</b>	<b>1,716</b>	<b>273</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>196,871</u>	<u>115,052</u>	<u>14,726</u>	<u>5,512</u>	<u>1,575</u>	<u>84,143</u>	<u>2,540</u>	<u>6,556</u>	<u>25,593</u>	<u>50,753</u>	<u>4,725</u>	<u>748</u>
<u>III. Total Indirect Expenses</u>	<u>274,006</u>	<u>161,260</u>	<u>20,640</u>	<u>7,726</u>	<u>2,208</u>	<u>117,936</u>	<u>3,560</u>	<u>9,190</u>	<u>36,097</u>	<u>69,187</u>	<u>6,441</u>	<u>1,021</u>
%	100.00	58.85	7.53	2.82	.81	43.04	1.30	3.35	13.18	25.25	2.35	.37

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Prog. Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operations & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Radiology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School, but assigned to the instructional function.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF RADIOLOGY

	Total Expense	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other (2)	R Graduate Intern & Resident	U Graduate Other (3)	C Postgrad &/or Cont. Ed.	T Research	I Patient Service	O Public Service	N Other
<u>I. Total Direct Expense (1)</u>	907,329	542,791	77,126	23,425	6,115	394,838	11,354	29,933	135,309	205,660	20,553	3,016
%	100.00	59.82	8.50	2.58	.67	43.52	1.25	3.30	14.91	22.67	2.27	.33
<u>II. Total Indirect Expense</u>	274,006	161,260	20,640	7,726	2,208	117,936	3,560	9,190	36,097	69,187	6,441	1,021
%	100.00	58.85	7.53	2.82	.81	43.04	1.30	3.35	13.18	25.25	2.35	.37
<u>III. Total Expenses</u>	1,181,335	704,051	97,766	31,151	8,323	512,774	14,914	39,123	171,406	274,847	26,994	4,037
%	100.00	59.60	8.28	2.64	.70	43.41	1.26	3.31	14.51	23.27	2.28	.34

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$181,611, Hennepin County General Hospital - \$103,506, St. Paul-Ramsey Hospital - \$147,442, Veterans Administration Hospital - \$48,000 and Other Medical School Departments - \$58,686.
- (2) Includes uncompensated instruction of Public Health students (\$4,342), and Other University students (\$3,981); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.
- (3) Includes uncompensated instruction of Dentistry students (\$1,612), Public Health students (\$5,241) and Other University students (\$5,241); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF SURGERY

Direct Expense	Total Payment	I N S T R U C T I O N								Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.						
<u>I. Academic</u>	<u>991,055</u>	<u>587,784</u>	<u>113,165</u>	<u>1,871</u>	<u>- 0 -</u>	<u>427,706</u>	<u>3,007</u>	<u>42,035</u>	<u>215,313</u>	<u>72,107</u>	<u>25,648</u>	<u>5,528</u>	<u>84,675</u>	
Sub-Total Academic	991,055	587,784	113,165	1,871	- 0 -	427,706	3,007	42,035	215,313	72,107	25,648	5,528	84,675	
%	100.00	59.31	11.42	.19		43.16	.30	4.24	21.73	7.27	2.59	.56	8.54	
<u>II. Medical Fellows</u>	<u>66,219</u>	<u>36,553</u>	<u>581</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>2,496</u>	<u>- 0 -</u>	<u>33,476</u>	<u>22,362</u>	<u>6,722</u>	<u>55</u>	<u>- 0 -</u>	<u>527</u>	
Research & Teaching Assts	38,081	887	212	- 0 -	- 0 -	- 0 -	- 0 -	675	37,194	- 0 -	- 0 -	- 0 -	- 0 -	
Civil Service	972,946	73,024	2,048	- 0 -	- 0 -	27,042	2,014	41,920	829,766	32,334	- 0 -	2,911	34,911	
Sub-Total Staff	1,077,246	110,464	2,841	- 0 -	- 0 -	29,538	2,014	76,071	889,322	39,056	55	2,911	35,438	
%	100.00	10.25	.26			2.74	.19	7.06	82.56	3.63	.00	.27	3.29	
<u>III. Total Salaries (2)</u>	<u>2,068,301</u>	<u>698,248</u>	<u>116,006</u>	<u>1,871</u>	<u>- 0 -</u>	<u>457,244</u>	<u>5,021</u>	<u>118,106</u>	<u>1,104,635</u>	<u>111,163</u>	<u>25,703</u>	<u>8,439</u>	<u>120,113</u>	
%	100.00	33.76	5.61	.09		22.11	.24	5.71	53.41	5.37	1.24	.41	5.81	
Consumable Supplies	574,309	86,045	8,984	72	- 0 -	55,057	9,312	12,620	458,212	3,464	3,911	922	21,755	
Employee Benefits	233,679	77,607	13,488	219	- 0 -	53,314	596	9,990	125,594	12,348	3,001	998	14,131	
Travel	73,420	21,592	2,115	43	- 0 -	15,164	1,187	3,083	47,570	1,231	454	114	2,459	
All Other	820,659	131,668	51,404	712	- 0 -	58,508	8,303	12,741	437,267	228,200	669	982	21,873	
Total Other Expenses	1,702,067	316,912	75,991	1,046	- 0 -	182,043	19,398	38,434	1,068,643	245,243	8,035	3,016	60,218	
Trainee Stipends	258,719	258,719	- 0 -	- 0 -	- 0 -	258,719	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
<u>IV. Unadjusted Expenses</u>	<u>4,029,087</u>	<u>1,273,879</u>	<u>191,997</u>	<u>2,917</u>	<u>- 0 -</u>	<u>898,006</u>	<u>24,419</u>	<u>156,540</u>	<u>2,173,278</u>	<u>356,406</u>	<u>33,738</u>	<u>11,455</u>	<u>180,331</u>	
%	100.00	31.62	4.77	.07		22.29	.61	3.88	53.94	8.84	.84	.28	4.48	
<u>Adjustments</u>														
Departmental Administration (1)		59,689	8,999	144	- 0 -	42,071	1,136	7,339	101,833	16,699	1,569	541	(180,331)	
<u>V. Total Direct Expenses with Admin. Allocated</u>	<u>4,029,087</u>	<u>1,333,568</u>	<u>200,996</u>	<u>3,061</u>	<u>- 0 -</u>	<u>940,077</u>	<u>25,555</u>	<u>163,879</u>	<u>2,275,111</u>	<u>373,105</u>	<u>35,307</u>	<u>11,996</u>	<u>- 0 -</u>	
%	100.00	33.10	4.99	.08		23.33	.63	4.07	56.47	9.26	.87	.30		

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$63,080, St. Paul-Ramsey Hospital - \$173,194, Hennepin County General Hospital - \$88,840, Mount Sinai Hospital - \$118,174, School of Public Health - \$303, School of Dentistry - \$470, Other Medical School Departments - \$209,470, and Other University - \$64,020.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective schools: School of Public Health - \$1,189, Other University - \$1,783.



Schedule II  
Indirect Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF SURGERY

<u>Indirect Expense</u>	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.				
<u>I. General &amp; Administration (1)</u>												
General Administration	133,351	47,793	7,934	133	- 0 -	31,298	347	8,081	75,610	7,615	1,760	573
Sponsored Prog. Administration	23,261	8,281	1,594	27	- 0 -	6,026	42	592	14,980	- 0 -	- 0 -	- 0 -
Student Services	26,391	9,458	1,570	26	- 0 -	6,194	69	1,599	14,964	1,507	348	114
Library	32,564	11,671	1,938	32	- 0 -	7,643	85	1,973	18,464	1,859	430	140
Office of V.P., Health Sciences	12,841	4,602	764	13	- 0 -	3,014	33	778	7,281	733	170	55
<b>Total</b>	<b>228,408</b>	<b>81,805</b>	<b>13,800</b>	<b>231</b>	<b>- 0 -</b>	<b>54,175</b>	<b>576</b>	<b>13,023</b>	<b>131,299</b>	<b>11,714</b>	<b>2,708</b>	<b>882</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<b>377,659</b>	<b>135,353</b>	<b>22,471</b>	<b>378</b>	<b>- 0 -</b>	<b>88,636</b>	<b>982</b>	<b>22,886</b>	<b>214,133</b>	<b>21,564</b>	<b>4,985</b>	<b>1,624</b>
<u>III. Total Indirect Expenses</u>	606,067	217,158	36,271	609	- 0 -	142,811	1,558	35,909	345,432	33,278	7,693	2,506
%	100.00	35.83	5.98	.10		23.57	.26	5.92	57.00	5.49	1.27	.41

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
Student Services - Based on salaries and wages per program.  
Library - Based on salaries and wages per program.  
Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Surgery's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL, DEPARTMENT OF SURGERY

	Total Expense	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other (2)	Postgrad &/or Cont. Ed.				
<u>I. Total Direct Expense (1)</u>	4,029,087	1,333,568	200,996	3,061	- 0 -	940,077	25,555	163,879	2,275,111	373,105	35,307	11,996
%	100.00	33.10	4.99	.08		23.33	.63	4.07	56.47	9.26	.87	.30
<u>II. Total Indirect Expense</u>	606,067	217,158	36,271	609	- 0 -	142,811	1,558	35,909	345,432	33,278	7,693	2,506
%	100.00	35.83	5.98	.10		23.57	.26	5.92	57.00	5.49	1.27	.41
<u>III. Total Expenses</u>	4,635,154	1,550,726	237,267	3,670	- 0 -	1,082,888	27,113	199,788	2,620,543	406,383	43,000	14,502
%	100.00	33.45	5.12	.08		23.36	.58	4.31	56.54	8.77	.93	.31

- Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$63,080, St. Paul-Ramsey Hospital - \$173,194, Hennepin County General Hospital - \$88,840, Mount Sinai Hospital - \$118,174, School of Public Health - \$303, School of Dentistry - \$470, Other Medical School Departments - \$209,470, and Other University - \$64,020.
- (2) Includes uncompensated instruction of Public Health students (\$1,261) and Other University students (\$1,891); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
 Departmental Direct Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF THERAPEUTIC RADIOLOGY

Direct Expense	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other	Unallocated Departmental Administration (1)
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (3)	Graduate Intern & Resident	Graduate Other (4)	Postgrad &/or Cont. Ed.					
<u>I. Academic</u>	126,720	59,789	5,468	3,434	3,580	40,683	1,430	5,194	29,641	23,137	5,946	270	7,937
Sub-Total Academic	126,720	59,789	5,468	3,434	3,580	40,683	1,430	5,194	29,641	23,137	5,946	270	7,937
%	100.00	47.18	4.32	2.71	2.82	32.10	1.13	4.10	23.39	18.26	4.69	.22	6.26
<u>II. Medical Fellows</u>	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Research & Teaching Assts	1,105	141	- 0 -	92	- 0 -	48	- 0 -	1	368	585	4	- 0 -	7
Civil Service	32,566	2,654	341	399	- 0 -	1,509	- 0 -	405	15,299	8,470	2,081	10	4,052
Sub-Total Staff	33,671	2,795	341	491	- 0 -	1,557	- 0 -	406	15,667	9,055	2,085	10	4,059
%	100.00	8.30	1.01	1.46	- 0 -	4.62	- 0 -	1.21	46.53	26.89	6.19	.03	12.06
<u>III. Total Salaries (2)</u>	160,391	62,584	5,809	3,925	3,580	42,240	1,430	5,600	45,308	32,192	8,031	280	11,996
%	100.00	39.02	3.62	2.45	2.23	26.34	.89	3.49	28.25	20.07	5.00	.18	7.48
Consumable Supplies	7,833	6,602	465	25	23	1,187	64	4,838	835	206	51	37	102
Employee Benefits	18,766	7,316	681	450	419	4,943	167	656	5,319	3,732	948	32	1,419
Travel	5,418	3,137	228	25	21	1,103	74	1,686	1,801	191	47	101	141
All Other	19,247	7,097	3,647	81	30	2,884	94	361	3,011	8,676	68	173	222
Total Other Expenses	51,264	24,152	5,021	581	493	10,117	399	7,541	10,966	12,805	1,114	343	1,884
Trainee Stipends	37,545	37,545	- 0 -	- 0 -	- 0 -	37,545	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>IV. Unadjusted Expenses</u>	249,200	124,281	10,830	4,506	4,073	89,902	1,829	13,141	56,274	44,997	9,145	623	13,880
%	100.00	49.87	4.35	1.81	1.63	36.08	.73	5.27	22.58	18.06	3.67	.25	5.57
<u>Adjustments</u>													
Departmental Administration (1)		7,330	639	265	240	5,302	108	776	3,319	2,654	540	37	(13,880)
<u>V. Total Direct Expenses with Admin. Allocated</u>	249,200	131,611	11,469	4,771	4,313	95,204	1,937	13,917	59,593	47,651	9,685	660	
%	100.00	52.81	4.60	1.91	1.73	38.20	.78	5.59	23.91	19.12	3.89	.27	

Notes: (1) Departmental administration unassignable to specific functions; allocated as a direct expense on basis of total expenses (Item IV).  
 (2) Includes contributions made by following sources: University Hospitals - \$38,557, Other Medical School Departments - \$44,401, and Other University - \$4,588.  
 (3) Includes direct costs of instructing the following students for which no charge was made to respective Schools: Public Health - \$2,587, and Other University - \$1,726.  
 (4) Includes direct costs of instructing the following students for which no charge was made to respective School: Public Health - \$1,937.

Schedule II  
Indirect Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF THERAPEUTIC RADIOLOGY

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I N S T R U C T I O N</u>							<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other (2)</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other (3)</u>	<u>Postgrad &amp;/or Cont. Ed.</u>				
<u>I. General &amp; Administration (1)</u>												
General Administration	10,414	4,392	408	276	251	2,964	100	393	3,179	2,260	563	20
Sponsored Prog. Administration	366	366	34	23	21	247	8	33	- 0 -	- 0 -	- 0 -	- 0 -
Student Services	1,273	537	50	34	31	362	12	48	389	276	69	2
Library	1,742	735	68	46	42	496	17	66	532	378	94	3
Office of V.P., Health Sciences	<u>1,003</u>	<u>423</u>	<u>39</u>	<u>27</u>	<u>24</u>	<u>285</u>	<u>10</u>	<u>38</u>	<u>306</u>	<u>218</u>	<u>54</u>	<u>2</u>
<b>Total</b>	<b>14,798</b>	<b>6,453</b>	<b>599</b>	<b>406</b>	<b>369</b>	<b>4,354</b>	<b>147</b>	<b>578</b>	<b>4,406</b>	<b>3,132</b>	<b>780</b>	<b>27</b>
<u>II. Operations &amp; Maintenance of Physical Plant (2)</u>	<u>50,278</u>	<u>21,202</u>	<u>1,971</u>	<u>1,332</u>	<u>1,212</u>	<u>14,309</u>	<u>483</u>	<u>1,895</u>	<u>15,350</u>	<u>10,910</u>	<u>2,720</u>	<u>96</u>
<u>III. Total Indirect Expenses</u>	<u>65,076</u>	<u>27,655</u>	<u>2,570</u>	<u>1,738</u>	<u>1,581</u>	<u>18,663</u>	<u>630</u>	<u>2,473</u>	<u>19,756</u>	<u>14,042</u>	<u>3,500</u>	<u>123</u>
%	<u>100.00</u>	<u>42.50</u>	<u>3.95</u>	<u>2.67</u>	<u>2.43</u>	<u>28.68</u>	<u>.97</u>	<u>3.80</u>	<u>30.36</u>	<u>21.57</u>	<u>5.38</u>	<u>.19</u>

- Notes: (1) General & Administration: General Administration - Based on salaries and wages per program.  
 Sponsored Program Administration - Distributed between applicable sponsored research and training programs per salaries and wages.  
 Student Services - Based on salaries and wages per program.  
 Library - Based on salaries and wages per program.  
 Office of V.P., Health Sciences - Based on salaries and wages per program.
- (2) Operation & Maintenance of Physical Plant - Based on square footage assigned by function. Includes depreciation for equipment and buildings.
- (3) Reflects indirect costs associated with Department of Therapeutic Radiology's contributed (non-reimbursed) teaching services provided to other students. These costs, together with direct costs, are included on Schedule V under Medical School column, but assigned to the instructional function.

Schedule III  
 Total Expense Summary  
 Unit - MEDICAL SCHOOL, DEPARTMENT OF THERAPEUTIC RADIOLOGY

Total Expense	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other (2)	Graduate Intern & Resident	Graduate Other (3)	Postgrad &/or Cont. Ed.								
<u>I. Total Direct Expense (1)</u>	249,200	131,611	11,469	4,771	4,313	95,204	1,937	13,917	59,593	47,651	9,685	660			
%	100.00	52.81	4.60	1.91	1.73	38.20	.78	5.59	23.91	19.12	3.89	.27			
<u>II. Total Indirect Expense</u>	65,076	27,655	2,570	1,738	1,581	18,663	630	2,473	19,756	14,042	3,500	123			
%	100.00	42.50	3.95	2.67	2.43	28.68	.97	3.80	30.36	21.57	5.38	.19			
<u>III. Total Expense</u>	314,276	159,266	14,039	6,509	5,894	113,867	2,567	16,390	79,349	61,693	13,185	783			
%	100.00	50.68	4.47	2.07	1.87	36.23	.82	5.22	25.25	19.63	4.19	.25			

Notes: (1) Includes salary contributions made by following sources: University Hospitals - \$38,557, Other Medical School Departments - \$44,401, and Other University - \$4,588.  
 (2) Includes uncompensated instruction of Public Health students (\$3,536) and Other University students (\$2,358); these amounts are reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.  
 (3) Includes uncompensated instruction of Public Health students (\$2,567); this amount is reflected as direct and indirect costs for the respective function on Schedule V for the Medical School.

Schedule I  
Departmental Direct Expense Summary  
Unit - TOTAL MEDICAL SCHOOL DEPARTMENTS

10.70

<u>Direct Expense</u>	Total Payment	I Total Instruction	N Undergrad M.D.	S Allied Health	T Undergrad Other	R Graduate Intern & Resident	U Graduate Other	C Graduate Intern & Resident	T Graduate Other	I Postgrad &/or Cont. Ed.	O Research	N Patient Service	Public Service	Other
<b>Basic Science Departments:</b>														
Anatomy	1,050,055	669,246	238,931	33,564	229,507	6,086	149,374	11,784	365,604	2,179	12,385	641		
Biochemistry	937,391	465,778	151,166	11,664	119,066	5,000	146,207	32,675	466,342	- 0 -	4,435	836		
Microbiology	1,062,806	598,987	104,514	33,242	204,080	9,918	238,708	8,525	442,190	1,205	16,052	4,372		
Pathology	1,419,787	828,951	283,772	17,049	241,378	50,822	175,895	60,035	541,406	45,816	2,699	915		
Pharmacology	1,243,642	623,178	50,597	3,372	111,814	8,210	398,432	50,753	594,497	7,300	18,667	- 0 -		
Physiology	865,478	525,556	114,596	13,381	187,949	2,788	157,025	49,817	323,586	- 0 -	11,541	4,795		
Sub-Total Basic Science Departments	6,579,159	3,711,696	943,576	112,272	1,093,794	82,824	1,265,641	213,589	2,733,625	56,500	65,779	11,559		
%	100.00	56.42	14.34	1.71	16.62	1.26	19.24	3.25	41.55	.86	1.00	.17		
<b>Clinical Departments:</b>														
Anesthesiology	305,979	235,910	40,322	2,937	- 0 -	171,259	16,057	5,335	29,047	20,960	20,062	- 0 -		
Dermatology	321,063	203,009	49,116	- 0 -	- 0 -	150,433	- 0 -	3,460	40,120	70,874	7,060	- 0 -		
Family Practice & Community Health	1,105,541	811,096	383,254	5,293	2,530	378,662	8,219	33,138	82,819	133,138	39,978	38,510		
Laboratory Medicine	1,821,493	919,915	190,117	451,623	41,724	149,664	34,232	52,555	672,223	191,668	35,575	2,112		
Medicine	5,019,766	1,872,155	679,692	10,350	1,594	993,413	51,808	135,298	2,419,298	606,847	82,054	39,412		
Neurology	1,733,781	814,812	154,513	12,048	1,191	579,145	8,811	59,104	580,792	224,663	42,134	71,380		
Neurosurgery	402,062	209,843	29,632	12,694	- 0 -	165,652	- 0 -	1,865	119,550	66,273	6,396	- 0 -		
Obstetrics & Gynecology	1,145,305	656,825	295,412	7,804	4,719	321,058	4,371	23,461	239,010	206,189	39,883	3,398		
Ophthalmology	557,801	323,859	51,774	3,343	- 0 -	256,277	- 0 -	12,465	212,977	4,319	14,630	2,016		
Orthopedic Surgery	388,113	226,944	37,122	8,801	- 0 -	159,689	- 0 -	21,332	39,461	106,786	7,445	7,477		
Otolaryngology	664,014	482,683	129,233	7,161	- 0 -	336,143	- 0 -	10,146	141,874	22,012	17,445	- 0 -		
Pediatrics	4,036,377	1,658,773	566,848	5,425	- 0 -	970,993	66,356	49,151	1,798,470	467,825	84,199	27,110		
Physical Medicine & Rehabilitation	2,032,167	1,020,759	123,891	715,403	51,127	101,312	- 0 -	29,026	799,902	124,936	42,679	43,891		
Psychiatry	1,914,209	1,116,744	289,551	21,753	33,604	614,792	96,231	60,813	498,612	163,575	133,376	1,902		
Radiology	907,329	542,791	77,126	23,425	6,115	394,838	11,354	29,933	135,309	205,660	20,553	3,016		
Surgery	4,029,087	1,333,568	200,996	3,061	- 0 -	940,077	25,555	163,879	2,275,111	373,105	35,307	11,996		
Therapeutic Radiology	249,200	131,611	11,469	4,771	4,313	95,204	1,937	13,917	59,593	47,651	9,685	660		
Sub-Total Clinical Departments	26,633,287	12,561,297	3,310,068	1,295,892	146,917	6,778,611	324,931	704,878	10,144,168	3,036,481	638,461	252,880		
%	100.00	47.16	12.43	4.86	.55	25.45	1.22	2.65	38.09	11.40	2.40	.95		
<b>Total (1)</b>	<b>33,212,446</b>	<b>16,272,993</b>	<b>4,253,644</b>	<b>1,408,164</b>	<b>1,240,711</b>	<b>6,861,435</b>	<b>1,590,572</b>	<b>918,467</b>	<b>12,877,793</b>	<b>3,092,981</b>	<b>704,240</b>	<b>264,439</b>		
%	100.00	49.00	12.81	4.24	3.73	20.66	4.79	2.77	38.77	9.31	2.12	.80		
<b>Less Teaching Hospital Costs (shown separately by hospital)</b>														
University Hospitals (2)	920,637	629,716	195,912	1,749	15,467	384,182	8,746	23,660	76,279	211,844	2,798	- 0 -		
Hennepin County General Hospital	2,204,222	1,272,805	321,100	24,789	36,140	802,225	10,140	78,411	295,004	529,318	91,244	15,851		
Mount Sinai Hospital	270,047	135,269	60,344	2,358	2,097	51,576	7,440	11,454	53,676	77,400	3,702	- 0 -		
St. Paul-Ramsey Hospital	1,306,859	741,331	229,217	4,252	15,007	443,484	12,001	37,370	121,176	383,496	46,308	14,548		
Veterans Administration Hospital	72,380	57,213	5,266	2,234	399	47,399	399	1,516	8,239	6,928	- 0 -	- 0 -		
Sub-Total University Payroll - Teaching Hospitals	4,774,145	2,836,334	811,839	35,382	69,110	1,728,866	38,726	152,411	554,374	1,208,986	144,052	30,399		
%	100.00	59.41	17.01	.74	1.45	36.21	.81	3.19	11.61	25.32	3.02	.64		
Residual Medical School	28,438,301	13,436,659	3,441,805	1,372,782	1,171,601	5,132,569	1,551,846	766,056	12,323,419	1,883,995	560,188	234,040		
%	100.00	47.25	12.10	4.83	4.12	18.05	5.46	2.69	43.33	6.63	1.97	.82		

Notes: (1) Includes faculty and residents payrolled through the University for (a) educational programs and for (b) the remaining patient care and the hospital programs.  
(2) University Hospitals payroll amounts include only resident salaries. Faculty and service personnel crosscharges remain in the Medical School schedules.

Schedule II  
 Departmental Indirect Expense Summary  
 Unit - TOTAL MEDICAL SCHOOL DEPARTMENTS

<u>Indirect Expense</u>	<u>Total Payment</u>	<u>I</u>	<u>N</u>	<u>S</u>	<u>T</u>	<u>R</u>	<u>U</u>	<u>C</u>	<u>T</u>	<u>I</u>	<u>O</u>	<u>N</u>	<u>Research</u>	<u>Patient Service</u>	<u>Public Service</u>	<u>Other</u>	
		<u>Total Instruction</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Other</u>	<u>Graduate Intern &amp; Resident</u>	<u>Graduate Other</u>	<u>Postgrad &amp;/or Cont. Ed.</u>									
<b>Basic Science Departments:</b>																	
Anatomy	315,514	195,419	79,868	12,661	86,608	2,047	10,613	3,622	114,713	814	4,349	219					
Biochemistry	272,323	119,591	45,508	3,952	42,811	1,468	15,597	10,255	150,950	- 0 -	1,490	292					
Microbiology	332,579	157,205	34,050	12,552	77,897	3,671	26,348	2,687	167,375	458	5,876	1,665					
Pathology	307,596	177,889	53,856	4,555	65,593	6,998	32,676	14,211	118,434	10,322	713	238					
Pharmacology	234,115	74,500	9,060	964	33,627	1,812	16,423	12,614	153,035	1,554	5,026	- 0 -					
Physiology	315,301	177,436	44,460	5,793	86,197	1,064	19,601	20,321	130,931	- 0 -	4,820	2,114					
<b>Sub-Total Basic Science Departments</b>	<b>1,777,428</b>	<b>902,040</b>	<b>266,802</b>	<b>40,477</b>	<b>392,733</b>	<b>17,060</b>	<b>121,258</b>	<b>63,710</b>	<b>835,438</b>	<b>13,148</b>	<b>22,274</b>	<b>4,528</b>					
<b>Clinical Departments:</b>																	
Anesthesiology	46,444	33,583	4,860	526	- 0 -	24,403	2,921	873	5,358	3,836	3,667	- 0 -					
Dermatology	61,451	34,727	8,583	- 0 -	- 0 -	25,477	- 0 -	667	8,968	16,241	1,515	- 0 -					
Family Practice & Community Health	98,213	66,757	23,441	510	264	38,259	803	3,480	8,910	14,487	4,103	3,956					
Laboratory Medicine	480,448	254,758	53,827	143,509	13,470	21,137	6,710	16,105	142,573	70,315	12,043	759					
Medicine	784,922	303,561	105,734	1,691	240	165,473	8,267	22,156	373,712	88,708	13,687	5,254					
Neurology	263,139	113,336	24,008	2,243	108	74,613	1,228	11,136	92,889	38,092	7,111	11,711					
Neurosurgery	50,420	24,956	3,748	2,201	- 0 -	18,787	- 0 -	220	13,774	10,920	770	- 0 -					
Obstetrics & Gynecology	175,663	98,151	42,539	1,274	753	49,300	645	3,640	36,966	33,760	6,248	538					
Ophthalmology	94,309	51,270	6,525	741	- 0 -	41,664	- 0 -	2,340	39,510	317	2,841	371					
Orthopedic Surgery	69,793	39,915	4,855	1,685	- 0 -	29,484	- 0 -	3,891	7,833	19,603	1,214	1,228					
Otolaryngology	113,265	80,229	22,520	1,355	- 0 -	54,500	- 0 -	1,854	25,387	4,520	3,129	- 0 -					
Pediatrics	619,674	248,827	101,716	927	- 0 -	137,168	2,039	6,977	286,033	65,224	14,940	4,650					
Physical Medicine & Rehabilitation	612,578	378,275	37,888	293,325	21,781	13,548	- 0 -	11,733	153,362	49,677	16,320	14,944					
Psychiatry	273,956	145,305	42,851	3,687	5,692	67,359	16,035	9,681	78,744	28,568	21,048	291					
Radiology	274,006	161,260	20,640	7,726	2,208	117,936	3,560	9,190	36,097	69,187	6,441	1,021					
Surgery	606,067	217,158	36,271	609	- 0 -	142,811	1,558	35,909	345,432	33,278	7,693	2,506					
Therapeutic Radiology	65,076	27,655	2,570	1,738	1,581	18,663	630	2,473	19,756	14,042	3,500	123					
<b>Sub-Total Clinical Departments</b>	<b>4,689,424</b>	<b>2,279,723</b>	<b>542,576</b>	<b>463,747</b>	<b>46,097</b>	<b>1,040,582</b>	<b>44,396</b>	<b>142,325</b>	<b>1,675,304</b>	<b>560,775</b>	<b>126,270</b>	<b>47,352</b>					
<b>Totals</b>	<b>6,466,852</b>	<b>3,181,763</b>	<b>809,378</b>	<b>504,224</b>	<b>438,830</b>	<b>1,057,642</b>	<b>165,654</b>	<b>206,035</b>	<b>2,510,742</b>	<b>573,923</b>	<b>148,544</b>	<b>51,880</b>					

Schedule III  
Total Expense Summary  
Unit - MEDICAL SCHOOL

	Total Expense	I Total Instruction	N Undergrad M.D.	S Allied Health	T R Undergrad Other (2)	C Graduate Intern & Resident	T I Graduate Other (3)	O Postgrad &/or Cont. Ed.	Research	Patient Service	Public Service	Other
<u>I. Total Direct Expense (1)</u>	28,438,301	13,436,659	3,441,805	1,372,782	1,171,601	5,132,569	1,551,846	766,056	12,323,419	1,883,995	560,188	234,040
%	100.00	47.25	12.10	4.83	4.12	18.05	5.46	2.69	43.33	6.63	1.97	
<u>II. Total Indirect Expense</u>	6,466,852	3,181,763	809,378	504,224	438,830	1,057,642	165,654	206,035	2,510,742	573,923	148,544	51,880
%	100.00	49.20	12.52	7.80	6.78	16.35	2.56	3.19	38.83	8.87	2.30	
<u>III. Total Expenses</u>	34,905,153	16,618,422	4,251,183	1,877,006	1,610,431	6,190,211	1,717,500	972,091	14,834,161	2,457,918	708,732	285,920
%	100.00	47.61	12.18	5.38	4.61	17.73	4.92	2.79	42.50	7.04	2.03	

Notes: (1) Includes faculty and service personnel crosscharged to University Hospitals by the Medical School. Also includes salaries and related support from private hospitals and miscellaneous support such as summer session funds and Equal Employment Opportunity funds. Excludes direct expenditures on resident salaries supported by University Hospitals and excludes faculty and resident salaries identified from Hennepin County General Hospital, Mount Sinai Hospital, St. Paul-Ramsey Hospital and Veterans Administration Hospital. Further information on hospital data sheets and on Medical School Schedule I.

(2) Includes uncompensated instruction on Public Health students (\$20,876), Dentistry students (\$532,370), Pharmacy students (\$248,117), Nursing students (\$120,077), and Other University students (\$688,991) totaling (\$1,610,431).

(3) Includes uncompensated graduate instruction of Public Health students (\$17,382), Pharmacy students (\$5,826), Nursing students (\$12,300), Dentistry students (\$61,572) and Other University students (\$290,366) totaling (\$387,446). Medical School support of its own M.S., Ph.D. programs is equal to \$1,673,024).



Schedule IV  
Comparison of Expense With Income By Function  
Unit - TOTAL MEDICAL SCHOOL DEPARTMENTS

	Total	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<u>I. Operating Income</u>																
General:																
General Support (1)	8,587,863	7,266,573	1,648,645	1,235,114	1,005,000	3,049,104	328,710	- 0 -	1,321,290	- 0 -	- 0 -	- 0 -				
Tuition/Fees (2)	769,571	769,571	550,125	151,628	- 0 -	25,260	42,558	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
Indirect Expense Recovery - Special Purpose Projects	2,397,606	236,994	22,092	- 0 -	- 0 -	95,834	68,047	51,021	2,156,318	- 0 -	4,294	- 0 -				
Auxiliary Income	42,671	42,671	- 0 -	- 0 -	- 0 -	- 0 -	22,320	20,351	- 0 -	- 0 -	- 0 -	- 0 -				
<u>Total Gen. Operating Income</u>	<u>11,797,711</u>	<u>8,315,809</u>	<u>2,220,862</u>	<u>1,386,742</u>	<u>1,005,000</u>	<u>3,170,198</u>	<u>461,635</u>	<u>71,372</u>	<u>3,477,608</u>	<u>- 0 -</u>	<u>4,294</u>	<u>- 0 -</u>				
Restricted:																
Direct Expense Recovery - Special Purpose Projects	21,118,613	6,169,240	2,069,223	146,155	- 0 -	2,266,404	943,945	743,513	12,936,185	1,180,793	507,151	325,244				
<u>Total Operating Income</u>	<u>32,916,324</u>	<u>14,485,049</u>	<u>4,290,085</u>	<u>1,532,897</u>	<u>1,005,000</u>	<u>5,436,602</u>	<u>1,405,580</u>	<u>814,885</u>	<u>16,413,793</u>	<u>1,180,793</u>	<u>511,445</u>	<u>325,244</u>				
<u>II. Total Expenses</u>	34,905,153	16,618,422	4,251,183	1,877,006	1,610,431	6,190,211	1,717,500	972,091	14,834,161	2,457,918	708,732	285,920				
<u>III. Total Expenses Under (Over) Operating Income</u>	(1,988,829)	(2,133,373)	38,902	(344,109)	(605,431)	(753,609)	(311,920)	(157,206)	1,579,632	(1,277,125)	(197,287)	39,324				
<u>IV. Other Income</u>	56,552	56,552	- 0 -	- 0 -	- 0 -	56,552	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -				
<u>V. Total Income</u>	<u>32,972,876</u>	<u>14,541,601</u>	<u>4,290,085</u>	<u>1,532,897</u>	<u>1,005,000</u>	<u>5,493,154</u>	<u>1,405,580</u>	<u>814,885</u>	<u>16,413,793</u>	<u>1,180,793</u>	<u>511,445</u>	<u>325,244</u>				
<u>VI. Total Expenses Under (Over) Total Income (3)</u>	<u>(1,932,277)</u>	<u>(2,076,821)</u>	<u>38,902</u>	<u>(344,109)</u>	<u>(605,431)</u>	<u>(697,057)</u>	<u>(311,920)</u>	<u>(157,206)</u>	<u>1,579,632</u>	<u>(1,277,125)</u>	<u>(197,287)</u>	<u>39,324</u>				

- Notes: (1) General Support includes \$4,408,845 of state 0100 appropriations identified with educational programs which, for purposes of this study, has been regarded as \$3,639,27 of appropriations and \$769,571 of Tuition/Fees income. This procedure keeps the state funds fully identified while showing the extent of tuition recovery. General Support also includes \$1,321,290 of state special appropriation income, \$1,430, 945 of University Hospitals salary and fringe benefit crosscharges, and \$2,196,344 of income to offset indirect costs associated with the accounts not in the direct expense recovery category.
- (2) Tuition/Fees are regarded as a partial offset to total state 0100 appropriation income. See (1) above.
- (3) Deficit of programs mainly due to under-recovery of Indirect Expenses on Special Purpose Projects.

Schedule IV-A  
Summary of Departmental Special Purpose Projects - Direct Expense Recovery (1)  
Unit - TOTAL MEDICAL SCHOOL DEPARTMENTS

Departments	Total	FEDERAL			STATE & LOCAL GOVERNMENT			INDUSTRY, FOUNDATIONS & ENDOWMENTS			Professional	Other
		Research	Instruction	Other	Research	Instruction	Other	Research	Instruction	Other	Service Program	
<b>Basic Science Departments:</b>												
Anatomy	433,268	174,555	228,774	- 0 -	- 0 -	- 0 -	- 0 -	27,965	- 0 -	1,574	- 0 -	400
Biochemistry	646,272	442,680	164,858	- 0 -	- 0 -	- 0 -	- 0 -	38,734	- 0 -	- 0 -	- 0 -	- 0 -
Microbiology	704,495	429,981	245,139	- 0 -	- 0 -	- 0 -	- 0 -	29,375	- 0 -	- 0 -	- 0 -	- 0 -
Pathology	891,423	540,668	122,962	- 0 -	- 0 -	- 0 -	- 0 -	159,897	8,437	6,203	53,256	- 0 -
Pharmacology	1,043,051	549,293	457,726	- 0 -	- 0 -	- 0 -	- 0 -	33,395	2,397	240	- 0 -	- 0 -
Physiology	519,741	264,587	201,178	- 0 -	- 0 -	- 0 -	- 0 -	41,007	12,969	- 0 -	- 0 -	- 0 -
<b>Sub-Total Basic Science Departments</b>	<b>4,238,250</b>	<b>2,401,764</b>	<b>1,420,637</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>330,373</b>	<b>23,803</b>	<b>8,017</b>	<b>53,256</b>	<b>400</b>
<b>Clinical Departments:</b>												
Anesthesiology	69,442	14,974	50,738	- 0 -	- 0 -	- 0 -	- 0 -	3,730	- 0 -	- 0 -	- 0 -	- 0 -
Dermatology	113,783	50,195	53,255	- 0 -	- 0 -	- 0 -	- 0 -	7,361	2,752	220	- 0 -	- 0 -
Family Practice & Community Health	155,718	53,143	69,401	- 0 -	- 0 -	- 0 -	- 0 -	25,632	7,472	70	- 0 -	- 0 -
Laboratory Medicine	1,359,760	621,831	272,101	6,950	- 0 -	- 0 -	- 0 -	103,628	52,465	- 0 -	302,785	- 0 -
Medicine	3,323,684	1,571,502	618,209	19,094	- 0 -	- 0 -	- 0 -	266,656	257,425	236,426	322,614	31,758
Neurology	1,035,162	442,631	412,602	19,008	- 0 -	- 0 -	- 0 -	117,605	36,407	- 0 -	- 0 -	6,909
Neurosurgery	234,170	68,792	100,718	- 0 -	- 0 -	- 0 -	- 0 -	62,839	388	- 0 -	- 0 -	1,433
Obstetrics & Gynecology	311,973	120,390	78,028	- 0 -	- 0 -	- 0 -	- 0 -	47,455	49,919	13,568	2,613	- 0 -
Ophthalmology	439,292	236,119	107,263	- 0 -	- 0 -	- 0 -	- 0 -	39,265	40,682	15,963	- 0 -	- 0 -
Orthopedic Surgery	280,340	21,580	28,182	- 0 -	- 0 -	- 0 -	- 0 -	89,394	141,184	- 0 -	- 0 -	- 0 -
Otolaryngology	392,842	161,166	135,473	- 0 -	- 0 -	- 0 -	- 0 -	96,203	- 0 -	- 0 -	- 0 -	- 0 -
Pediatrics	3,192,189	1,273,673	542,095	286,628	- 0 -	- 0 -	- 0 -	676,473	238,529	34,070	140,721	- 0 -
Physical Medicine & Rehabilitation	1,621,643	1,293,727	230,673	- 0 -	- 0 -	- 0 -	- 0 -	61,351	100	- 0 -	35,792	- 0 -
Psychiatry	871,698	282,731	401,947	- 0 -	453	3,900	- 0 -	52,275	191	1,149	129,052	- 0 -
Radiology	419,782	160,394	118,408	51,569	- 0 -	- 0 -	- 0 -	81,944	7,121	- 0 -	- 0 -	346
Surgery	2,975,367	1,350,200	510,798	42,859	- 0 -	- 0 -	- 0 -	736,469	85,123	55,958	193,960	- 0 -
Therapeutic Radiology	83,518	10,577	71,251	- 0 -	- 0 -	- 0 -	- 0 -	1,690	- 0 -	- 0 -	- 0 -	- 0 -
<b>Sub-Total Clinical Departments</b>	<b>16,880,363</b>	<b>7,733,625</b>	<b>3,801,142</b>	<b>426,108</b>	<b>453</b>	<b>3,900</b>	<b>- 0 -</b>	<b>2,469,970</b>	<b>919,758</b>	<b>357,424</b>	<b>1,127,537</b>	<b>40,446</b>
<b>Total</b>	<b>21,118,613</b>	<b>10,135,389</b>	<b>5,221,779</b>	<b>426,108</b>	<b>453</b>	<b>3,900</b>	<b>- 0 -</b>	<b>2,800,343</b>	<b>943,561</b>	<b>365,441</b>	<b>1,180,793</b>	<b>40,846</b>

Notes: (1) Contract, grant and endowment income support only.

Schedule IV-B  
Direct and Indirect Expense Recovery -- Special Purpose Projects  
Unit - MEDICAL SCHOOL

Total	I	N	S	T	R	U	C	T	I	O	N	Research	Patient Service	Public Service	Other
	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.								
<b>Direct Expense Recovery:</b>															
Federal Government	15,783,276	5,221,779	2,069,223	146,155	- 0 -	1,318,943	943,945	743,513	10,135,389	- 0 -	120,386	305,722			
State & Local Government	4,353	3,900	- 0 -	- 0 -	- 0 -	3,900	- 0 -	- 0 -	453	- 0 -	- 0 -	- 0 -			
Industry, Foundations & Endowments	4,109,345	943,561	- 0 -	- 0 -	- 0 -	943,561	- 0 -	- 0 -	2,800,343	- 0 -	361,888	3,553			
Professional Service Program	1,180,793	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,180,793	- 0 -	- 0 -			
Other	40,846	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	24,877	15,969			
<b>Total</b>	<b>21,118,613</b>	<b>6,169,240</b>	<b>2,069,223</b>	<b>146,155</b>	<b>- 0 -</b>	<b>2,266,404</b>	<b>943,945</b>	<b>743,513</b>	<b>12,936,185</b>	<b>1,180,793</b>	<b>507,151</b>	<b>325,244</b>			
<b>Indirect Expense Recovery:</b>															
Federal Government	2,179,616	236,994	22,092	- 0 -	- 0 -	95,834	68,047	51,021	1,939,638	- 0 -	2,984	- 0 -			
State & Local Government	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -			
Industry, Foundations & Endowments	217,990	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	216,680	- 0 -	1,310	- 0 -			
All Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -			
<b>Total</b>	<b>2,397,606</b>	<b>236,994</b>	<b>22,092</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>95,834</b>	<b>68,047</b>	<b>51,021</b>	<b>2,156,318</b>	<b>- 0 -</b>	<b>4,294</b>	<b>- 0 -</b>			
<b>TOTAL EXPENSE RECOVERY</b>	<b>23,516,219</b>	<b>6,406,234</b>	<b>2,091,315</b>	<b>146,155</b>	<b>- 0 -</b>	<b>2,362,238</b>	<b>1,011,992</b>	<b>794,534</b>	<b>15,092,503</b>	<b>1,180,793</b>	<b>511,445</b>	<b>325,244</b>			

Memo Summary  
Unit - MEDICAL SCHOOL

	Total Payment	I N S T R U C T I O N							Research	Patient Service	Public Service	Other
		Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Intern & Resident	Graduate Other	Postgrad &/or Cont. Ed.				
<u>I. Replacement Cost or Value of Course Work Taken Outside Health Sciences (1)</u>	73,659	73,659	1,548	72,111	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
<u>II. Physician Volunteers (2)</u>	2,094,300	2,094,300	600,430	137,770	56,475	976,250	183,450	139,925	- 0 -	- 0 -	- 0 -	- 0 -
<u>III. Geographic Full-Time Faculty (3)</u>	3,210,950	1,807,873	415,089	30,876	20,582	1,197,245	75,470	68,611	219,551	1,097,762	68,611	17,153
<b>Total Real/Replacement Costs</b>	<b>5,378,909</b>	<b>3,975,832</b>	<b>1,017,067</b>	<b>240,757</b>	<b>77,057</b>	<b>2,173,495</b>	<b>258,920</b>	<b>208,536</b>	<b>219,551</b>	<b>1,097,762</b>	<b>68,611</b>	<b>17,153</b>

- Notes: (1) Represents a calculated value/cost of non-Health Sciences course work not actually funded within the Health Sciences but taken by Allied Health (Occupational Therapy, Physical Therapy and Medical Technology) students and a very small amount by medical students. The calculated value is based upon 1,677 credit hours taken by Allied Health students and 36 credit hours taken by medical students at \$43.00 per credit hour based upon other studies and records within the University.
- (2) Effort reports were completed by 512 clinical (voluntary) faculty with a total of 1,611 hours of contributed work time reported per week. The value of this contributed time is estimated to be \$25.00 per hour based on the experience of the Medical School and teaching hospitals in the community.
- (3) These data represent expenditures incurred, outside of University accounts, by Medical School departments participating in the Regents' private consultation practice policy. This source of funds is used to underwrite various aspects of Medical School programs including costs of faculty compensation, equipment, travel, teaching and laboratory supplies, medical practice insurance, office supplies, books and publications, communications, and the like. Such expenditures represent real program costs that would have to be replaced through University budgets were it not for the existence of such funds.

Schedule III  
Total Expense Summary  
Unit - UNIVERSITY OF MINNESOTA HOSPITALS

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad <sup>1</sup> Other	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<u>University Payroll</u>											
Residents	629,716	195,912	1,749	2,578	- 0 -	12,613	276	384,182	8,746	23,660	- 0 -
Indirect Costs (20% of Salary and Wages)	<u>125,943</u>	<u>39,182</u>	<u>350</u>	<u>516</u>	<u>- 0 -</u>	<u>2,523</u>	<u>55</u>	<u>76,836</u>	<u>1,749</u>	<u>4,732</u>	<u>- 0 -</u>
Total University Hospitals	755,659	235,094	2,099	3,094	- 0 -	15,136	331	461,018	10,495	28,392	- 0 -
<u>Hospital Cost Centers</u>											
Administration	20,500	1,500	- 0 -	- 0 -	- 0 -	1,200	1,800	4,000	1,500	- 0 -	10,500
Admissions	9,400	- 0 -	- 0 -	- 0 -	- 0 -	100	- 0 -	8,300	200	- 0 -	800
Communications	6,600	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	6,000	- 0 -	- 0 -	600
Laboratory	167,600	3,400	155,500	- 0 -	- 0 -	- 0 -	800	7,800	- 0 -	- 0 -	100
Medical Records	5,500	200	- 0 -	- 0 -	- 0 -	- 0 -	1,500	3,600	- 0 -	- 0 -	200
Nursing	1,047,200	136,400	53,500	- 0 -	24,400	272,800	34,100	433,500	82,800	- 0 -	9,700
Nutrition	54,100	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	54,100	- 0 -	- 0 -	- 0 -	- 0 -
Operating Rooms	17,700	1,900	- 0 -	- 0 -	- 0 -	10,100	- 0 -	5,700	- 0 -	- 0 -	- 0 -
Outpatient and Emergency Room	42,000	6,700	- 0 -	- 0 -	800	5,000	2,500	17,100	7,800	- 0 -	2,100
Pharmacy	17,600	2,100	- 0 -	- 0 -	11,400	1,000	- 0 -	3,100	- 0 -	- 0 -	- 0 -
Physical Medicine and Rehab.	194,500	9,600	108,900	1,100	1,100	14,300	17,000	28,700	13,800	- 0 -	- 0 -
Radiology	109,200	2,000	97,500	- 0 -	- 0 -	- 0 -	- 0 -	9,700	- 0 -	- 0 -	- 0 -
Social Service	70,800	10,500	3,600	- 0 -	- 0 -	2,800	4,100	41,500	8,300	- 0 -	- 0 -
Hospital Interns	55,200	17,900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	37,300	- 0 -	- 0 -	- 0 -
Dietary Interns	<u>43,900</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>43,900</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
Total	1,861,800	192,200	419,000	1,100	37,700	307,300	159,800	606,300	114,400	- 0 -	24,000
Indirect Costs (20% of Salary and Wages)	<u>372,360</u>	<u>38,440</u>	<u>83,800</u>	<u>220</u>	<u>7,540</u>	<u>61,460</u>	<u>31,960</u>	<u>121,260</u>	<u>22,880</u>	<u>- 0 -</u>	<u>4,800</u>
Totals	2,234,160	230,640	502,800	1,320	45,240	368,760	191,760	727,560	137,280	- 0 -	28,800
Total Program Contributions	2,989,819	465,734	504,899	4,414	45,240	383,896	192,091	1,188,578	147,775	28,392	28,800

Note: (1) This includes such University-based special hospital training as dietary interns and similar programs not identified with one of the academic units within the study.

Schedule III  
Total Expense Summary  
Unit - HENNEPIN COUNTY GENERAL HOSPITAL

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad <sup>1</sup> Other	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<u>University Payroll</u>											
Faculty	845,541	206,381	21,440	- 0 -	- 0 -	22,562	3,164	530,559	6,442	54,993	- 0 -
Fringe Benefits (11.7%)	98,928	24,147	2,508	- 0 -	- 0 -	2,640	370	62,075	754	6,434	- 0 -
Residents	328,336	90,572	841	- 0 -	- 0 -	7,404	- 0 -	209,591	2,944	16,984	- 0 -
Total University	1,272,805	321,100	24,789	- 0 -	- 0 -	32,606	3,534	802,225	10,140	78,411	- 0 -
<u>Hennepin County General Hospital Payroll</u>											
Faculty	344,559	69,017	16,177	- 0 -	- 0 -	3,226	513	184,476	10,369	60,781	- 0 -
Fringe Benefits (11.7%)	40,313	8,075	1,893	- 0 -	- 0 -	377	60	21,584	1,213	7,111	- 0 -
Residents	120,119	33,166	241	- 0 -	- 0 -	2,653	- 0 -	76,945	964	6,150	- 0 -
Total Hospital	504,991	110,258	18,311	- 0 -	- 0 -	6,256	573	283,005	12,546	74,042	- 0 -
Total Personnel Including Fringe Benefits	1,777,796	431,358	43,100	- 0 -	- 0 -	38,862	4,107	1,085,230	22,686	152,453	- 0 -
Indirect Costs (19.59% of Salary and Wages)	320,993	78,191	7,581	- 0 -	- 0 -	7,022	720	196,208	4,059	27,212	- 0 -
Totals	2,098,789	509,549	50,681	- 0 -	- 0 -	45,884	4,827	1,281,438	26,745	179,665	- 0 -
<u>Hospital Cost Centers</u>											
Family Practice Residency	118,360	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	118,360	- 0 -	- 0 -	- 0 -
Nursing Station	287,000	89,400	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	197,600	- 0 -	- 0 -	- 0 -
Operating Room	19,000	6,300	- 0 -	- 0 -	- 0 -	- 0 -	8,900	3,800	- 0 -	- 0 -	- 0 -
Emergency Room	118,500	31,700	- 0 -	- 0 -	- 0 -	33,900	- 0 -	52,900	- 0 -	- 0 -	- 0 -
Outpatient Department	31,200	10,400	- 0 -	- 0 -	- 0 -	10,400	- 0 -	10,400	- 0 -	- 0 -	- 0 -
Social Service	6,400	1,300	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	5,100	- 0 -	- 0 -	- 0 -
Dietary	23,700	3,600	- 0 -	- 0 -	- 0 -	- 0 -	8,000	12,100	- 0 -	- 0 -	- 0 -
Interns	284,750	68,340	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	216,410	- 0 -	- 0 -	- 0 -
Total	888,910	211,040	- 0 -	- 0 -	- 0 -	44,300	16,900	616,670	- 0 -	- 0 -	- 0 -
Indirect Costs	205,708	58,564	- 0 -	- 0 -	- 0 -	10,144	4,868	132,132	- 0 -	- 0 -	- 0 -
Totals	1,094,618	269,604	- 0 -	- 0 -	- 0 -	54,444	21,768	748,802	- 0 -	- 0 -	- 0 -
Total Program Contributions	3,193,407	779,153	50,681	- 0 -	- 0 -	100,328	26,595	2,030,240	26,745	179,665	- 0 -

Schedule III  
Total Expense Summary  
Unit - MOUNT SINAI HOSPITAL

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad <sup>1</sup> Other	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<u>University Payroll</u>											
Faculty	106,444	51,635	2,111	- 0 -	625	768	- 0 -	37,788	6,590	6,927	- 0 -
Fringe Benefits (11.7%)	12,453	6,041	247	- 0 -	73	90	- 0 -	4,421	771	810	- 0 -
Residents (7 FTE)	16,372	2,668	- 0 -	- 0 -	- 0 -	430	111	9,367	79	3,717	- 0 -
<b>Total University</b>	<b>135,269</b>	<b>60,344</b>	<b>2,358</b>	<b>- 0 -</b>	<b>698</b>	<b>1,288</b>	<b>111</b>	<b>51,576</b>	<b>7,440</b>	<b>11,454</b>	<b>- 0 -</b>
<u>Mount Sinai Payroll</u>											
Faculty	100,035	43,300	- 0 -	- 0 -	400	- 0 -	- 0 -	56,335	- 0 -	- 0 -	- 0 -
Fringe Benefits	10,004	4,330	- 0 -	- 0 -	40	- 0 -	- 0 -	5,634	- 0 -	- 0 -	- 0 -
<b>Total Mount Sinai</b>	<b>110,039</b>	<b>47,630</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>440</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>61,969</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>- 0 -</b>
<b>Total Personnel Including Fringe Benefits</b>	<b>245,308</b>	<b>107,974</b>	<b>2,358</b>	<b>- 0 -</b>	<b>1,138</b>	<b>1,288</b>	<b>111</b>	<b>113,545</b>	<b>7,440</b>	<b>11,454</b>	<b>- 0 -</b>
<b>Indirect Costs (11.8% of Salary and Wages)</b>	<b>26,296</b>	<b>11,517</b>	<b>249</b>	<b>- 0 -</b>	<b>121</b>	<b>141</b>	<b>13</b>	<b>12,212</b>	<b>787</b>	<b>1,256</b>	<b>- 0 -</b>
<b>Totals</b>	<b>271,604</b>	<b>119,491</b>	<b>2,607</b>	<b>- 0 -</b>	<b>1,259</b>	<b>1,429</b>	<b>124</b>	<b>125,757</b>	<b>8,227</b>	<b>12,710</b>	<b>- 0 -</b>
<u>Hospital Cost Centers</u>											
Administration	11,000	900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,300	- 0 -	- 0 -	8,800
Medical Library	3,300	1,100	- 0 -	- 0 -	100	100	300	1,600	- 0 -	- 0 -	100
Medical Records	2,700	400	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	2,300	- 0 -	- 0 -	- 0 -
Nursing	13,900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	200	13,700	- 0 -	- 0 -	- 0 -
Outpatient	3,600	- 0 -	- 0 -	- 0 -	- 0 -	1,800	- 0 -	1,800	- 0 -	- 0 -	- 0 -
Pharmacy	8,900	- 0 -	- 0 -	- 0 -	8,900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Social Service	2,000	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	2,000	- 0 -	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>45,400</b>	<b>2,400</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>9,000</b>	<b>1,900</b>	<b>2,500</b>	<b>20,700</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>8,900</b>
<b>Indirect Costs</b>	<b>9,824</b>	<b>241</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>1,375</b>	<b>893</b>	<b>500</b>	<b>6,503</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>312</b>
<b>Totals</b>	<b>55,224</b>	<b>2,641</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>10,375</b>	<b>2,793</b>	<b>3,000</b>	<b>27,203</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>9,212</b>
<b>Total Program Contributions</b>	<b>326,828</b>	<b>122,132</b>	<b>2,607</b>	<b>- 0 -</b>	<b>11,634</b>	<b>4,222</b>	<b>3,124</b>	<b>152,960</b>	<b>8,227</b>	<b>12,710</b>	<b>9,212</b>

Note: (1) Special University-related hospital training: This includes such University-based special hospital training as dietary interns and similar programs not

Schedule III  
Total Expense Summary  
Unit - ST. PAUL-RAMSEY HOSPITAL

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other <sup>1</sup>	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<u>University Payroll</u>											
Faculty	500,208	175,632	3,496	873	637	6,461	1,627	281,796	9,945	19,741	- 0 -
Fringe Benefits (11.7%)	58,525	20,549	409	102	75	756	190	32,970	1,164	2,310	- 0 -
Residents	<u>182,598</u>	<u>33,036</u>	<u>347</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>4,274</u>	<u>12</u>	<u>128,718</u>	<u>892</u>	<u>15,319</u>	<u>- 0 -</u>
Total University	741,331	229,217	4,252	975	712	11,491	1,829	443,484	12,001	37,370	- 0 -
<u>St. Paul-Ramsey Payroll</u>											
Faculty	664,876	221,493	- 0 -	1,993	1,337	17,737	3,933	376,469	11,352	30,562	- 0 -
Fringe Benefits (11.7%)	<u>77,790</u>	<u>25,915</u>	<u>- 0 -</u>	<u>233</u>	<u>156</u>	<u>2,075</u>	<u>460</u>	<u>44,047</u>	<u>1,328</u>	<u>3,576</u>	<u>- 0 -</u>
Total St. Paul-Ramsey	742,666	247,408	- 0 -	2,226	1,493	19,812	4,393	420,516	12,680	34,138	- 0 -
Total Personnel Including Fringe Benefits	1,483,997	476,625	4,252	3,201	2,205	31,303	6,222	864,000	24,681	71,508	- 0 -
Indirect Costs (30.5% of Salary and Wages)	<u>411,042</u>	<u>131,199</u>	<u>1,172</u>	<u>874</u>	<u>602</u>	<u>8,684</u>	<u>1,700</u>	<u>240,030</u>	<u>6,767</u>	<u>20,014</u>	<u>- 0 -</u>
Totals	1,895,039	607,824	5,424	4,075	2,807	39,987	7,922	1,104,030	31,448	91,522	- 0 -
<u>Hospital Cost Centers</u>											
Administration	28,900	6,500	400	400	500	- 0 -	900	3,800	1,800	- 0 -	14,600
Laboratory	11,800	1,600	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	9,700	- 0 -	- 0 -	500
Library	9,400	2,700	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	6,400	- 0 -	- 0 -	300
Medical Records	19,700	4,700	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	14,600	400	- 0 -	- 0 -
Nursing	338,300	107,400	9,400	- 0 -	2,800	1,800	2,800	210,100	4,000	- 0 -	- 0 -
Nutrition	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Operating Rooms	12,500	2,900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	9,600	- 0 -	- 0 -	- 0 -
Outpatient and Emergency	73,900	18,300	- 0 -	- 0 -	1,400	- 0 -	- 0 -	51,400	2,800	- 0 -	- 0 -
Pharmacy	22,100	3,000	- 0 -	- 0 -	16,200	- 0 -	- 0 -	2,500	- 0 -	- 0 -	400
Physical Medicine and Rehab.	7,100	- 0 -	7,100	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Radiology	7,900	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	7,900	- 0 -	- 0 -	- 0 -
Social Service	22,400	3,300	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	14,400	4,700	- 0 -	- 0 -
Family Practice Residency	125,956	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	125,956	- 0 -	- 0 -	- 0 -
Interns	<u>163,200</u>	<u>60,700</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>93,500</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>9,000</u>
Total	843,156	211,100	16,900	400	20,900	1,800	3,700	549,856	13,700	- 0 -	24,800



Schedule III  
Total Expense Summary  
Unit - ST. PAUL-RAMSEY HOSPITAL  
(continued)

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other <sup>1</sup>	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
Indirect Costs	327,011	83,915	5,990	30	5,104	608	1,013	223,528	4,676	- 0 -	2,147
Totals	1,170,167	295,015	22,890	430	26,004	2,408	4,713	773,384	18,376	- 0 -	26,947
Total Program Contributions	3,065,206	902,839	28,314	4,505	28,811	42,395	12,635	1,877,414	49,824	91,522	26,947

Notes: (1) This includes such University-based special hospital training as dietary interns and similar programs not identified with one of the academic units within the study.

Schedule III  
Total Expense Summary  
Unit - VETERANS ADMINISTRATION HOSPITAL

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad <sup>1</sup> Other	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<u>University Payroll</u>											
Faculty	51,219	4,714	2,000	- 0 -	- 0 -	357	- 0 -	42,434	357	1,357	- 0 -
Fringe Benefits (11.7%)	5,994	552	234	- 0 -	- 0 -	42	- 0 -	4,965	42	159	- 0 -
Residents	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Total University	57,213	5,266	2,234	- 0 -	- 0 -	399	- 0 -	47,399	399	1,516	- 0 -
<u>Veterans Administration Hospital Professional Payroll</u>											
Medicine	361,021	4,541	4,541	- 0 -	1,135	3,404	4,524	340,605	- 0 -	- 0 -	2,271
Neurology	49,130	10,023	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	39,107	- 0 -	- 0 -	- 0 -
Surgery	106,424	12,258	- 0 -	- 0 -	- 0 -	- 0 -	9,302	84,864	- 0 -	- 0 -	- 0 -
Psychiatry	39,285	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	4,342	34,943	- 0 -	- 0 -	- 0 -
Nuclear Medicine	9,266	609	- 0 -	- 0 -	- 0 -	- 0 -	4,274	4,383	- 0 -	- 0 -	- 0 -
Dentistry	9,996	- 0 -	- 0 -	3,779	- 0 -	- 0 -	- 0 -	6,217	- 0 -	- 0 -	- 0 -
Fringe Benefits (10%)	57,512	2,743	454	378	114	340	2,244	51,012	- 0 -	- 0 -	227
Residents/Interns	1,046,500	22,750	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,023,750	- 0 -	- 0 -	- 0 -
Total VA Hospital	1,679,134	52,924	4,995	4,157	1,249	3,744	24,686	1,584,881	- 0 -	- 0 -	2,498
Total Personnel Including Fringe Benefits	1,736,347	58,190	7,229	4,157	1,249	4,143	24,686	1,632,280	399	1,516	2,498
Indirect Costs (20% of Salary and Wages)	334,566	10,979	1,308	756	227	752	4,488	315,260	71	271	454
Totals	2,070,913	69,169	8,537	4,913	1,476	4,895	29,174	1,947,540	470	1,787	2,952

Notes: (1) Special University-related hospital training: This includes such University-based special hospital training as dietary interns and similar programs not identified with one of the academic units within the study.

Schedule III  
Total Expense Summary  
Unit - VETERANS ADMINISTRATION HOSPITAL  
(continued)

	Total Applicable Expenses	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad <sup>1</sup> Other	Intern & Resident	Graduate Other	Post Grad Cont. Ed.	School of Pub. Health - Hosp. Adm.
<b>Hospital Cost Centers</b>											
Administration	20,495	1,282	- 0 -	- 0 -	- 0 -	- 0 -	- 0 - -	12,828	- 0 -	- 0 -	6,385
Laboratory	35,281	2,093	5,977	- 0 -	- 0 -	- 0 -	- 0 -	27,211	- 0 -	- 0 -	- 0 -
Library	4,551	455	- 0 -	- 0 -	- 0 -	- 0 -	2,275	1,821	- 0 -	- 0 -	- 0 -
Medical Records	3,565	318	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	3,247	- 0 -	- 0 -	- 0 -
Nursing	73,550	3,677	- 0 -	- 0 -	- 0 -	7,355	- 0 -	62,518	- 0 -	- 0 -	- 0 -
Nutrition	14,330	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	2,865	11,465	- 0 -	- 0 -	- 0 -
Operating Room	19,066	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	19,066	- 0 -	- 0 -	- 0 -
Outpatient & Emergency Room	20,880	1,798	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	19,082	- 0 -	- 0 -	- 0 -
Pharmacy	14,360	1,689	- 0 -	- 0 -	7,603	- 0 -	- 0 -	4,223	- 0 -	- 0 -	845
Physical Medicine and Rehab.	18,220	- 0 -	16,282	- 0 -	- 0 -	- 0 -	- 0 -	1,938	- 0 -	- 0 -	- 0 -
Radiology	96,120	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	14,420	81,700	- 0 -	- 0 -	- 0 -
Social Service	22,729	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	16,467	6,262	- 0 -	- 0 -	- 0 -
Psychology	46,364	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	41,728	4,636	- 0 -	- 0 -	- 0 -
Medical Illustration	25,645	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	25,645	- 0 -	- 0 -	- 0 -
<b>Total</b>	<b>415,156</b>	<b>11,312</b>	<b>22,259</b>	<b>- 0 -</b>	<b>7,603</b>	<b>7,355</b>	<b>77,755</b>	<b>281,642</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>7,230</b>
<b>Indirect Costs (20%)</b>	<b>83,031</b>	<b>2,262</b>	<b>4,452</b>	<b>- 0 -</b>	<b>1,521</b>	<b>1,471</b>	<b>15,551</b>	<b>56,328</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>1,446</b>
<b>Totals</b>	<b>498,187</b>	<b>13,574</b>	<b>26,711</b>	<b>- 0 -</b>	<b>9,124</b>	<b>8,826</b>	<b>93,306</b>	<b>337,970</b>	<b>- 0 -</b>	<b>- 0 -</b>	<b>8,676</b>
<b>Total Program Contributions</b>	<b>2,569,100</b>	<b>82,743</b>	<b>35,248</b>	<b>4,913</b>	<b>10,600</b>	<b>13,721</b>	<b>122,480</b>	<b>2,285,510</b>	<b>470</b>	<b>1,787</b>	<b>11,628</b>

Note: (1) Special University-related hospital training: This includes such University-based special hospital training as dietary interns and similar programs not identified with one of the academic units within the study.

Schedule V  
Consolidated Academic Health Center Program Costs and Income Summary

Health Center Program Costs	ACADEMIC HEALTH SCIENCES UNITS						TEACHING HOSPITAL UNITS						Memo Item Costs	Total Program Costs	
	Medical School	School of Dentistry	College of Pharmacy	School of Nursing	School of Public Health	Sub-Total Costs	Academic Income	Costs Under (Over) Income	University Hospitals	Hennepin County General Hospital	Mount Sinai Hospital	St. Paul- Ramsey Hospital			Veterans Administration Hospital
<u>Education</u>															
<u>Medical School</u>															
Undergrad M.D.	4,251,183	- 0 -	- 0 -	170	249	4,251,602	4,290,085	38,483	465,734	779,153	122,132	902,839	82,743	1,017,067	7,621,270
Grad Intern/Resident	6,190,211	- 0 -	- 0 -	- 0 -	- 0 -	6,190,211	5,493,154	(697,057)	1,188,578	2,030,240	152,960	1,877,414	2,285,510	2,173,495	15,898,408
Grad M.S., Ph.D.	1,330,054	108,517	- 0 -	- 0 -	19,886	1,458,457	1,405,580	(52,877)	147,775	26,745	8,227	49,824	470	258,920	1,950,418
Postgrad/Cont. Ed.	972,091	- 0 -	- 0 -	- 0 -	- 0 -	972,091	814,885	(157,206)	28,392	179,665	12,710	91,522	1,787	208,536	1,494,703
Allied Health	1,877,006	- 0 -	321	- 0 -	3,695	1,881,022	1,532,897	(348,125)	504,899	50,681	2,607	28,314	35,248	240,757	2,743,528
Other	979,357	- 0 -	- 0 -	- 0 -	- 0 -	979,357	1,005,000	25,643	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	77,057	1,056,414
<u>School of Dentistry</u>															
Undergrad D.D.S.	532,370	2,118,812	- 0 -	- 0 -	- 0 -	2,651,182	1,943,631	(707,551)	4,414	- 0 -	- 0 -	4,505	4,913	121,516	2,786,530
Dental Hygiene	- 0 -	232,663	215	- 0 -	- 0 -	232,878	226,000	(6,878)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	31,412	264,290
Dental Assisting	- 0 -	135,080	- 0 -	- 0 -	- 0 -	135,080	150,000	14,920	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	11,613	146,693
Grad M.S., Ph.D.	61,770	773,682	- 0 -	- 0 -	19,752	855,204	728,988	(126,216)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	22,597	877,801
Grad/Resident	- 0 -	182,051	- 0 -	- 0 -	- 0 -	182,051	203,000	20,949	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	18,283	200,334
Postgrad/Cont. Ed.	- 0 -	100,772	- 0 -	- 0 -	- 0 -	100,772	98,105	(2,667)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,392	102,164
Other	- 0 -	54,159	- 0 -	- 0 -	- 0 -	54,159	180,000	125,841	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	683	54,842
<u>College of Pharmacy</u>															
Undergrad B.S.	248,891	- 0 -	493,542	- 0 -	- 0 -	742,433	490,383	(252,050)	63,798	- 0 -	11,634	28,811	10,600	144,693	1,001,969
Doctor of Pharmacy	1,733	- 0 -	46,474	- 0 -	6,065	54,272	45,895	(8,377)	4,680	- 0 -	- 0 -	- 0 -	- 0 -	3,216	62,168
Grad M.S., Ph.D.	11,242	- 0 -	174,801	- 0 -	10,222	196,265	174,279	(21,986)	3,856	- 0 -	- 0 -	- 0 -	- 0 -	19,329	219,450
Post Doctoral	- 0 -	- 0 -	13,499	- 0 -	- 0 -	13,499	13,000	(499)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	13,499
Postgrad/Cont. Ed.	- 0 -	- 0 -	23,550	- 0 -	- 0 -	23,550	21,000	(2,550)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	23,550
Other	- 0 -	- 0 -	53,485	- 0 -	- 0 -	53,485	50,000	(3,485)	4,530	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	58,015
<u>School of Nursing</u>															
Undergrad B.S.	120,077	- 0 -	486	612,343	6,134	739,040	612,562	(126,478)	388,053	100,328	4,222	42,395	13,721	208,902	1,496,661
Grad M.S.	12,300	- 0 -	- 0 -	358,202	8,941	379,443	358,533	(20,910)	10,495	- 0 -	- 0 -	- 0 -	- 0 -	47,273	437,211
Cont. Ed.	- 0 -	- 0 -	- 0 -	59,580	- 0 -	59,580	62,277	2,697	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	500	60,080
Other	- 0 -	- 0 -	- 0 -	455	- 0 -	455	- 0 -	(455)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	455
<u>School of Public Health</u>															
M.S. Programs	48,293	16,839	758	627	1,256,530	1,323,047	1,428,078	105,031	28,800	- 0 -	9,212	26,947	11,628	101,171	1,500,805
M.S. Residency	970	- 0 -	- 0 -	- 0 -	31,596	32,566	32,086	(480)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	74,000	106,566
Ph.D.	2,730	- 0 -	- 0 -	- 0 -	375,834	378,564	374,063	(4,501)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	6,000	384,564
Grad PNA	- 0 -	- 0 -	- 0 -	- 0 -	69,941	69,941	64,698	(5,243)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	69,941
Cont. Ed.	1,385	- 0 -	- 0 -	- 0 -	158,715	160,100	158,350	(1,750)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	160,100
Other	- 0 -	- 0 -	- 0 -	- 0 -	245,907	245,907	102,000	(143,907)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	245,907
Special Hospital Training	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	192,091	26,595	3,124	12,635	122,480	- 0 -	356,925
<b>Total Education</b>	<b>16,641,663</b>	<b>3,722,575</b>	<b>807,131</b>	<b>1,031,377</b>	<b>2,213,467</b>	<b>24,416,213</b>	<b>22,058,529</b>	<b>(2,357,684)</b>	<b>3,036,095</b>	<b>3,193,407</b>	<b>326,828</b>	<b>3,065,206</b>	<b>2,569,100</b>	<b>4,788,412</b>	<b>41,395,261</b>
Research	14,834,161	588,145	391,676	3,093	1,174,895	16,991,970	18,443,624	1,451,654	- X -	- X -	- X -	- X -	- X -	- X -	- X -
Patient Service	2,457,918	- 0 -	- 0 -	9,028	12,581	2,479,527	1,190,793	(1,288,734)	- X -	- X -	- X -	- X -	- X -	- X -	- X -
Public Service & Other	994,652	201,951	123,486	17,164	151,647	1,488,900	1,261,286	(227,614)	- X -	- X -	- X -	- X -	- X -	- X -	- X -
<b>Total Costs</b>	<b>34,928,394</b>	<b>4,512,671</b>	<b>1,322,293</b>	<b>1,060,662</b>	<b>3,552,590</b>	<b>45,376,610</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>
<b>Total Income</b>	<b>32,972,876</b>	<b>4,269,724</b>	<b>1,277,200</b>	<b>1,050,644</b>	<b>3,383,788</b>	<b>- X -</b>	<b>42,954,232</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>
<b>Total Expenses Under (Over) Income</b>	<b>(1,955,518)</b>	<b>(242,947)</b>	<b>(45,093)</b>	<b>(10,018)</b>	<b>(168,802)</b>	<b>- X -</b>	<b>- X -</b>	<b>(2,422,378)</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>	<b>- X -</b>

Notes: a) 0 indicates no dollars of contribution to program costs.

b) X indicates dollar values are not relevant to coverage included in study or where a response is not applicable.

c) Medical School cost column contains \$15,120 of School of Public Health, \$7,923 of College of Pharmacy and \$198 of School of Dentistry crosscharges in addition to the amounts shown in the Medical School Schedule III.

d) School of Public Health cost column contains \$5,000 of School of Dentistry crosscharges in addition to the amounts shown in the School of Public Health Schedule III.

Schedule VI  
Academic Health Center Educational Costs Per Student

<u>Academic Health Center Program</u>	ACADEMIC HEALTH SCIENCES UNITS							TEACHING HOSPITAL UNITS					Memo Item Costs	Total/ Costs Student Enrollment (1)
	Number of Students	Medical School	School of Dentistry	College of Pharmacy	School of Nursing	School of Public Health	Sub-Total Costs	University Hospitals	Hennepin County General Hospital	Mount Sinai Hospital	St. Paul-Ramsey Hospital	Veterans Administration Hospital		
<u>Medical School</u>														
Undergrad M.D.	838	5,073	- 0 -	- 0 -	- 0 -	- 0 -	5,073	556	930	146	1,077	99	1,214	9,095
Grad Intern/Resident	720	8,598	- 0 -	- 0 -	- 0 -	- 0 -	8,598	1,651	2,820	212	2,608	3,174	3,019	22,082 (2)
Grad M.S., Ph.D.	162	8,210	670	- 0 -	- 0 -	123	9,003	912	165	51	308	3	1,598	12,040
Postgrad/Cont. Ed. (3)	2,631	369	- 0 -	- 0 -	- 0 -	- 0 -	369	11	68	5	35	1	79	568
Med Tech, PT, OT	295	6,363	- 0 -	1	- 0 -	13	6,377	1,712	172	9	96	119	816	9,301
<u>School of Dentistry</u>														
Undergrad D.D.S.	458	1,162	4,626	- 0 -	- 0 -	- 0 -	5,788	10	- 0 -	- 0 -	10	11	265	6,084
Dental Hygiene	124	- 0 -	1,876	2	- 0 -	- 0 -	1,878	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	253	2,131
Dental Assisting	57	- 0 -	2,370	- 0 -	- 0 -	- 0 -	2,370	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	204	2,574
Grad M.S., Ph.D.	51	1,211	15,170	- 0 -	- 0 -	387	16,768	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	443	17,211
Grad/Resident	11	- 0 -	16,550	- 0 -	- 0 -	- 0 -	16,550	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,662	18,212
Postgrad/Cont. Ed. (3)	705	- 0 -	143	- 0 -	- 0 -	- 0 -	143	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	2	145
<u>College of Pharmacy</u>														
Undergrad B.S.	320	778	- 0 -	1,542	- 0 -	- 0 -	2,320	199	- 0 -	36	90	33	452	3,130
Doctor of Pharmacy	7	248	- 0 -	6,639	- 0 -	866	7,753	669	- 0 -	- 0 -	- 0 -	- 0 -	459	8,881
Grad M.S., Ph.D.	45	250	- 0 -	3,884	- 0 -	227	4,361	86	- 0 -	- 0 -	- 0 -	- 0 -	430	4,877
Post Doctoral	7	- 0 -	- 0 -	1,928	- 0 -	- 0 -	1,928	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,928
Postgrad/Cont. Ed. (3)	473	- 0 -	- 0 -	50	- 0 -	- 0 -	50	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	50
<u>School of Nursing</u>														
Undergrad B.S.	300	400	- 0 -	2	2,041	20	2,463	1,294	334	14	141	46	696	4,988
Grad M.S.	57	216	- 0 -	- 0 -	6,284	157	6,657	184	- 0 -	- 0 -	- 0 -	- 0 -	829	7,670
Cont. Ed. (3)	1,200	- 0 -	- 0 -	- 0 -	50	- 0 -	50	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	50
<u>School of Public Health</u>														
M.S. Program	266	182	63	3	2	4,724	4,974	108	- 0 -	35	101	44	380	5,642
M.S. Residency	47	21	- 0 -	- 0 -	- 0 -	672	693	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	1,574	2,267
Ph.D.	46	59	- 0 -	- 0 -	- 0 -	8,170	8,229	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	130	8,359
Grad PNA	9	- 0 -	- 0 -	- 0 -	- 0 -	7,771	7,771	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	7,771
Cont. Ed. (3)	539	3	- 0 -	- 0 -	- 0 -	294	297	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	297

Notes (1) Educational costs divided by student enrollment gives an "index of expenditure" or a cost outlay per student. Increasing the enrollment denominator tends to "lower" unit costs.

Care in interpretation thus needs to be taken regarding programs on the upswing in enrollment.

(2) The Intern/Resident program in the Medical School area includes stipend costs and applicable salaries according to the methodology. See Appendix Section accompanying this report.

(3) Students are counted on an enrollment basis by program except for Continuing Education.

UNIVERSITY OF MINNESOTA  
ACCOUNT INFORMATION BY CLASS AND FUNCTION  
(Sample of Format)

UNIT 001 HEALTH SCIENCES  
DEPT 2400 XXXXXXXXX

GROUP 05

DPC-F085  
AS OF JUN 30, 1972

<u>CLASS</u>	<u>STATE</u>	<u>FED-SPEC</u>	<u>STATE-SPEC</u>	<u>SERV-ENT</u>	<u>ENDOWMENT</u>	<u>RESEARCH</u>	<u>TRAINING</u>	<u>OTHER</u>	<u>USER-SPEC</u>	<u>TOTAL</u>
NOT USED	0	0	0	0	0	0	0	0	0	0
SALARIES	179,437	0	0	0	0	356,021	62,606	22,940	0	621,004
OF SUP BOOK	1,939	0	0	170	0	3,985	2,842	866	0	9,802
CONSUM SUP	1,037	0	0	0	0	92,166	31,205	4,051	0	128,459
BLDG MATER	24-	0	0	0	0	3,400	2,225	0	0	5,601
MISC SUP	165	0	0	7	0	550	1,162	32	0	1,916
CUST SUP	121	0	0	0	0	286	214	0	0	621
REN REP ALT	2,234	0	0	601	0	151-	5,855	363	0	8,902
PUBL DUPL	1,078-	0	0	1,206-	0	6,629	4,366	899	0	9,610
COMM POST	4,256	0	0	0	0	2,057	1,557	9	0	7,879
TRAVEL	66	0	0	0	0	9,642	12,764	2,155	0	24,627
OTHER TRANS	0	0	0	0	0	482	217	22	0	721
UTILITIES	614	0	0	0	0	785	656	0	0	2,055
CONSULT HON	0	0	0	0	0	1,139	2,336	0	0	3,475
IND COSTS	0	0	0	0	0	133,981	23,404	3,265	0	160,650
JOB ORD INT	106	0	0	0	0	239	70	0	0	415
FELLOWSHIPS	0	0	0	0	0	0	155,609	43,500	0	199,109
STIPENDS	0	0	0	0	0	0	0	0	0	0
TUITION	0	0	0	0	0	0	22,723	3,340	0	26,063
NOT USED	0	0	0	0	0	0	0	0	0	0
FRINGE BEN	0	0	0	0	0	35,590	7,311	2,849	0	45,750
OTHER INS	5	0	0	0	0	0	0	0	0	5
DEPOSITS	0	0	0	0	0	135-	0	0	0	135-
HOSP-IN PAT	0	0	0	0	0	508	0	0	0	508
HOSP-OUT PA	0	0	0	0	0	314	0	251	0	565
OTHER SER EXP	554	0	0	0	0	18,354	7,094	939	0	26,941
EQUIPMENT	3,898	0	0	0	0	60,863	7,561	436	0	72,758
LAN BLG OPI	0	0	0	0	0	14,765	0	0	0	14,765
EXPENSE TOT	193,330	0	0	428-	0	741,470	351,777	85,917	0	1,372,066
STUDENT INC	0	0	0	0	0	0	0	0	0	0
SALES-SERV	240	0	0	0	0	0	0	0	0	240
CON/GR REIM	0	0	0	0	0	711,431	349,373	85,596	0	1,146,400
PUBLIC APPR	0	0	0	0	0	0	0	0	0	0
GIFTS	0	0	0	0	0	35,447	4,913	0	0	40,360
IND COS REC	0	0	0	0	0	0	0	0	0	0
INV-MISC	0	0	0	0	183	0	0	0	0	183
INCOME TOT	240	0	0	0	183	746,878	354,286	85,596	0	1,187,183

TOTALS ABOVE ARE FOR DEPT 2400

UNIVERSITY OF MINNESOTA  
ACCOUNT INFORMATION BY CLASS AND FUNCTION  
HEADING DEFINITIONS  
(Sample of Format)

17.2

<u>CLASS</u>	<u>ACCOUNT CLASS RANGE</u>	<u>DEFINITION</u>
NOT USED	000	CLASS NUMBERS NOT USED.
SALARIES	001-199	SALARIES AND WAGES.
OF SUP BOOK	200-205	OFFICE SUPPLIES AND BOOKS.
CONSUM SUP	206-279	CONSUMMABLE SUPPLIES.
BLDG MATER	280-289	BUILDING MATERIAL.
MISC SUP	290-291	MISCELLANEOUS SUPPLIES.
CUST SUP	292-299	CUSTODIAL SUPPLIES.
REN REP ALT	300-339	RENTAL, REPAIR, AND ALTERATIONS.
PUBL DUPL	340-349	PUBLICATIONS AND DUPLICATING.
COMM POST	350-359	COMMUNICATIONS AND POSTAGE.
TRAVEL	360-369	TRAVEL.
OTHER TRANS	370-379	OTHER TRANSPORTATION.
UTILITIES	380-389	UTILITIES.
CONSULT HON	390-399	CONSULTANTS AND HONORARIUM.
IND COSTS	400	INDIRECT COSTS.
JOB ORD IND	401-419	JOB ORDER 10 PERCENT CHARGE AND INTEREST.
FELLOWSHIPS	420	FELLOWSHIPS.
STIPENDS	421	STIPENDS.
TUITION	422	TUITION.
NOT USED	423-429	CLASS NUMBERS NOT USED.
FRINGE BEN	430-459	FRINGE BENEFITS.
OTHER INS	460-469	OTHER INSURANCE.
DEPOSITS	470-479	DEPOSITS.
HOSP-IN PAT	493	HOSPITAL SERVICES - IN PATIENT.
HOSP-OUT PA	497	HOSPITAL SERVICES - OUT PATIENT.
OTH SER EXP	480-499	OTHER SERVICES AND EXPENSES (DOES NOT INCLUDE CLASSES 493 AND 497).
EQUIPMENT	500-599	EQUIPMENT.
LAN BLDG OPI	600-699	LAND, BUILDING, AND OTHER PERMANENT IMPROVEMENTS.
EXPENSE TOT	000-699	TOTAL OF ALL EXPENSE CLASSES.
STUDENT INC	700-799	INCOME FROM STUDENT TUITION AND FEES.
SALES-SERV	800-899	INCOME FROM SALES AND SERVICES.
CON/GR REIM	900-909	CONTRACT AND GRANT REIMBURSEMENT.
PUBLIC APPR	910-929	PUBLIC APPROPRIATIONS.
GIFTS	930-939	GIFTS.
IND COS REC	940	INDIRECT COST RECOVERIES.
INV-MISC	941-999	INVESTMENT AND MISCELLANEOUS INCOME.
INCOME TOT	700-999	TOTAL OF ALL INCOME CLASSES.
<u>FUNCTION</u>	<u>ACCOUNT FUND RANGE</u>	<u>DEFINITION</u>
STATE	01XX	GENERAL UNIVERSITY OPERATIONS AND MAINTENANCE FUNDS.
FED-SPEC	02XX	FEDERAL SPECIAL APPROPRIATIONS FOR INSTRUCTION AND RESEARCH.
STATE-SPEC	0300-0369	STATE SPECIAL APPROPRIATIONS FOR INSTRUCTION AND RESEARCH.
SERV-ENT	0370-0399	AND 05XX. UNIVERSITY HOSPITAL AND AUXILIARY SERVICES (SERVICE ENTERPRISES).
ENDOWMENT	04XX	AND 0940-0949. EDUCATIONAL AND CURRENT FUND ENDOWMENTS.
RESEARCH	0600-0799	SPONSORED RESEARCH.
TRAINING	08XX	AND 09XX WITH DEPT-NO 4000-4199. STUDENT AID AND SPONSORED TRAINING.
OTHER	1000-9999	AND OTHER 09XX. LOAN FUNDS, AGENCY FUNDS, PLANT FUNDS, AND OTHER ENDOWMENTS.
USER-SPEC	XXXX	SPECIAL USER ASSIGNED FUNCTION CODES WHICH OVERRIDE THE STANDARDS LISTED ABOVE.

UNIVERSITY OF MINNESOTA  
HEALTH SCIENCES ACCOUNT ROSTER  
(Sample of Format)

17.3

UNIT 001 HEALTH SCIENCES GROUP 01 GENERAL ADMIN  
DEPT 2400 DEPARTMENT XXXX

DPC-F072  
AS OF FEB 28, 1972

<u>ACCT NO</u>	<u>TITLE</u>	<u>SOURCE</u>	<u>CLASS</u>	<u>PROJECT DIRECTOR</u>	<u>CURRENT PERIOD</u>	<u>PERIOD ALLOTMENT</u>	<u>CURRENT ALLOTMENT</u>	<u>CURRENT BALANCE</u>
0100-1124	GEN OPER & MAIN STATE APPROP		STATE	BAKER, LEONARD B	07/01/71 06/30/72	182,962	295,343	160,419
0901-4017	CURR FUND - USPHS USPHS 5A01 AH00047-04S2 BAKER		TRAINING	BAKER, LEONARD B	07/01/71 06/30/72	9,654 NET AMOUNTS	19,308 19,308	15,348 15,348
0909-4005	CURR FUND - FED OTH CITY HLTH DEPT-NIH PROJECT		TRAINING	CREATOR, WILLIAM G	07/01/71 06/30/72	284,425 NET AMOUNTS	282,119 282,119	85,451 85,451
0909-4642	CURR FUND - FED OTH NIH 17-4002		OTHER	BAKER, LEONARD B	06/25/71 09/30/72	18,500 NET AMOUNTS	18,500 18,500	7,304 7,304
0910-1124	CURR FUND - FOUND DEPT XXXX SCI DISCRETIONARY FUND		OTHER	BAKER, LEONARD B	07/01/71 06/30/72	4,401 NET AMOUNTS	4,401 4,401	5,372 5,372

DEPT 1124 TOTALS BY ACCOUNT CLASS

	<u>STATE</u>	<u>FED SPEC</u>	<u>STATE SPEC</u>	<u>SERV ENTER</u>	<u>ENDOWMENTS</u>	<u>RESEARCH</u>	<u>TRAINING</u>	<u>OTHER</u>	<u>USER SPEC</u>	<u>TOTAL</u>
PER ALLOT	182,962						294,079	22,901		499,942
CURR ALLOT	295,343						301,427	22,901		619,671
CURRENT BAL	160,419						100,799	12,676		273,894

GROUP 01 TOTALS BY ACCOUNT CLASS

	<u>STATE</u>	<u>FED SPEC</u>	<u>STATE SPEC</u>	<u>SERV ENTER</u>	<u>ENDOWMENTS</u>	<u>RESEARCH</u>	<u>TRAINING</u>	<u>OTHER</u>	<u>USER SPEC</u>	<u>TOTAL</u>
PER ALLOT	182,962						294,079	22,901		499,942
CURR ALLOT	295,343						301,427	22,901		619,671
CURRENT BAL	160,419						100,799	12,676		273,894

HEADING DEFINITIONS

\* : PRECEDING ACCOUNT NUMBERS INDICATE THE FIRST APPEARANCE OF AN ACCOUNT ON THE ACCOUNT LISTING.

PERIOD ALLOT : FISCAL STATUS PERIOD AWARD IF THE ACCOUNT IS ONE OF THE FISCAL STATUS ACCOUNTS, THE PRINTED BUDGET AMOUNT IF THE ACCOUNT HAS TRANSFER NUMBER 1 INFORMATION, OR THE GENERAL LEDGER ALLOTMENT FOR ALL BUDGETS EXCEPT 03 AND 13. ALL AMOUNTS ARE FOR THE CURRENT FISCAL YEAR.

CURRENT ALLOT : GENERAL LEDGER ALLOTMENT FOR ALL BUDGETS EXCEPT THE INCOME BUDGETS 03 AND 13.

CURRENT BALANCE : GENERAL LEDGER AMOUNT FOR ALL BUDGETS EXCEPT THE INCOME BUDGETS 03 AND 13.

NET AMOUNTS : NET AMOUNTS DO NOT INCLUDE BUDGETS 03,04,13, AND 15. NET AMOUNTS ARE PRINTED FOR ACCOUNTS IN RANGE 0600 TO 0999.

TOTALS : THE TOTALS BY ACCOUNT CLASS TAKE THE NET AMOUNTS FOR ACCOUNTS IN RANGE 0600 TO 0900.

ACCOUNT CLASSES : THE ACCOUNT NUMBERS INCLUDED IN THE ACCOUNT CLASSES ARE AS FOLLOWS.

STATE : 01XX FUNDS FED SPEC : 02XX FUNDS STATE SPEC : 0300-0369 FUNDS SERV ENTER : 0370-0399 AND 05XX FUNDS  
ENDOW : 04XX AND 0940-0949 FUNDS RESEARCH : 0600-0799 FUNDS TRAINING : 08XX FUNDS AND 09XX FUNDS FOR DEPTS 4000-4199  
OTHER : 09XX FUNDS FOR DEPTS 0000-3999 AND 4200-9999 USER SPEC : SPECIAL USER ASSIGNED ACCOUNT CLASSES



UNIVERSITY OF MINNESOTA  
Health Sciences Personnel Roster  
(Sample of Format)

DPC-F076  
AS OF DEC 31, 1971

UNIT 001 Health Sciences      GROUP 05 Health Sciences 1  
DEPT 2400 DEPARTMENT XXXX

NAME TITLE	SOC SEC NUM	TERM	%	SALARY	SPECIAL	EXPECTED FISCAL YEAR		CURRENT APPOINTMENT AMT/ACCT	DECEMBER EARNINGS	%	EFFORT %
						AMT/ACCT	FTE				
GREATOR, William G. Professor & Director	340-16-6249	AT	100	35,750							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	5,650	.16	5,650	471	16	----
	DEPT 2405	0685 5810			MAYO FDN - NRMP # 1	30,100	.84	30,100	2,508	84	----
					REGULAR TOTAL:	35,750	1.00	35,750	2,979		
ANDERSON, Robert A. Professor	547-10-9851	AT	100	42,000							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	32,500	.77	32,500	2,708	77	----
	DEPT 2432	0930-4088			DEPT OF MEDICINE GEN RES AN	9,500	.23	9,500	792	23	----
					REGULAR TOTAL:	42,000	1.00	42,000	3,500		
BAKER, Leonard B. Professor	077-34-8771	A	100	23,630							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	- 0 -			- 0 -		----
	DEPT 2405	0940-4019			PROF OF THE HIST OF MEDICIN	23,630	1.00	23,630	1,969	100	----
					REGULAR TOTAL:	23,630	1.00	23,630	1,969		
CARLSON, Guenter C. Assistant Professor *Last Paid Jul 15*	368-44-1718	AT	100	17,850							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	- 0 -			- 0 -		----
DAVIDSON, Toby D. Instructor	166-34-9927	AT	100	11,122							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	11,122	1.00	11,122	927	100	----
					REGULAR TOTAL:	11,122	1.00	11,122	927		
EDELSON, John E. Research Fellow	475-70-5528	AT	100	9,600							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	6,728	.70	8,074	673	84	----
	DEPT 2405	0940-2405			J FRANK & ALICE FRASER SUPP	1,272	.13	1,526	127	16	----
					REGULAR TOTAL:	8,000	.83	9,600	800		
FRANK, Karen F. Research Specialist	087-28-9760	AT	100	12,000							
	DEPT 2350	0100-2350			SPECIAL PROG & COLLEGIATE U	11,591	.97	12,000	909	100	----
					REGULAR TOTAL:	11,591	.97	12,000	909		

UNIVERSITY OF MINNESOTA  
 PERSONNEL LISTING - EMPLOYEES TOTAL EARNINGS  
 (Sample of Format)

UNIT 001 HEALTH SCIENCES  
 DEPT 2400 DEPARTMENT XXXX

GROUP 05 HEALTH SCIENCES

DPC-F076  
 AS OF DEC 31, 1971

DEPT 2400 REGULAR PAYROLL TOTALS

132,093 EXP

134,102 APPT

5.80 FTE

11,084 MONTH

DEPT 2400 REGULAR PAYROLL TOTALS BY ACCOUNT CLASS

CLASS	ACADEMIC		CIVIL SERV		TOTAL	
	EXP AMT/ACCT	EXP FTE	EXP AMT/ACCT	EXP FTE	EXP AMT/ACCT	EXP FTE
STATE	67,591	3.60			67,591	3.60
ENDOWMENTS	24,902	1.13			24,902	1.13
RESEARCH	30,100	.84			30,100	.84
TRAINING	9,500	.23			9,500	.23
TOTAL	132,093	5.80			132,093	5.80
HEADCOUNT		7 ACADEMIC		0 CIV SERV		7 TOTAL

GROUP 05 REGULAR PAYROLL TOTALS

132,093 EXP

134,102 APPT

5.80 FTE

11,084 MONTH

GROUP 05 REGULAR PAYROLL TOTALS BY ACCOUNT CLASS

CLASS	ACADEMIC		CIVIL SERV		TOTAL	
	EXP AMT/ACCT	EXP FTE	EXP AMT/ACCT	EXP FTE	EXP AMT/ACCT	EXP FTE
STATE	67,591	3.60			67,591	3.60
ENDOWMENTS	24,902	1.13			24,902	1.13
RESEARCH	30,100	.84			30,100	.84
TRAINING	9,500	.23			9,500	.23
TOTAL	132,093	5.80			132,093	5.80
HEADCOUNT		7 ACADEMIC		0 CIV SERV		7 TOTAL

UNIVERSITY OF MINNESOTA  
Health Sciences Systems Flow Chart of Computer Program  
(Sample of Format)

Expenditure Analysis By Object  
of Expenditure  
and Source of Funds

Account Roster

Personnel Roster

Health Sciences Cost Study

