

**SCHOOL OF NURSING - Fiscal Page for Budget Development
FY04 - FY07 Budget Plan - Earned Income/Full Cost Model**

	A	B	C	D	E	F
	Actuals 2003-04	Actuals 2004-05	Approved Budget Plan 2005-06	Restated 2005-06 Revenue Neutral	Preliminary Data 2006-07	% Change 2006-2007
1 Current Nonsponsored Revenue - Total Earned Revenue						
2 TUITION - 100% Attribution (75/25 split)	\$ 4,458,483	\$ 5,091,942	\$ 5,458,482	\$ 5,458,482	\$ 5,409,995	-0.9%
3 UNIVERSITY FEE	\$ -	\$ -	\$ -	\$ 577,000	\$ 625,000	8.3%
4 STUDENT FEES	\$ 125,169	\$ 175,338	\$ 214,500	\$ 214,500	\$ 217,000	1.2%
5 INDIRECT COST RECOVERY	\$ 239,261	\$ 239,856	\$ 265,760	\$ 536,478	\$ 524,280	-2.3%
6 STATE SPECIAL	\$ -	\$ -	\$ 444,000	\$ 444,000	\$ 444,000	0.0%
7 INTERNAL SERVICE ORG	\$ 350	\$ 525	\$ -	\$ -	\$ -	
8 OTHER UNRESTRICTED (sales, misc.)	\$ 102,868	\$ 110,436	\$ 500	\$ 500	\$ 20,000	3900.0%
9 GIFTS	\$ 1,086,317	\$ 1,102,802	\$ 1,198,683	\$ 1,198,683	\$ 1,200,000	0.1%
10 PRIVATE PRACTICE	\$ 19,334	\$ 28,099	\$ 23,505	\$ 23,505	\$ 26,000	10.6%
11 APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	
12 GRANTS AND CONTRACTS	\$ 14,853	\$ 90,129	\$ 53,120	\$ 53,120	\$ 51,000	-4.0%
13 INVESTMENT INCOME	\$ 15,791	\$ 8,708	\$ 17,270	\$ 17,270	\$ -	-100.0%
14 ENDOWMENT INCOME & PUF DISTRIBUTION	\$ 105,653	\$ 101,551	\$ 105,510	\$ 105,510	\$ 85,000	-19.4%
15 Total Earned Operating Revenues	\$ 6,168,079	\$ 6,989,386	\$ 7,781,330	\$ 8,629,048	\$ 8,602,275	
EXPENDITURES						
16 Expenditures by Object Class						
17 Salaries	\$ 5,672,954	\$ 6,422,636	\$ 6,560,873	\$ 6,560,873	\$ 6,372,000	-2.9%
18 Fringe Benefits	\$ 1,684,350	\$ 1,882,206	\$ 2,019,030	\$ 2,019,030	\$ 1,962,000	-2.8%
19 Student Aid	\$ 269,255	\$ 432,289	\$ 531,871	\$ 531,871	\$ 419,000	-21.2%
20 Consultant/Purchased Person.	\$ 264,221	\$ 552,197	\$ 612,995	\$ 612,995	\$ 400,000	-34.7%
21 Communications	\$ 166,834	\$ 146,385	\$ 164,450	\$ 164,450	\$ 139,000	-15.5%
22 Supplies, Serv., & Misc. Exp.	\$ 530,590	\$ 758,760	\$ 550,816	\$ 550,816	\$ 516,000	-6.3%
23 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	
24 Equipment & Other Capital Assets	\$ 50,031	\$ 26,084	\$ -	\$ -	\$ -	
25 Rents, & Leases	\$ 24,595	\$ 22,089	\$ 16,700	\$ 16,700	\$ 27,000	61.7%
26 Repairs, Maintenance & Supplies	\$ 126,263	\$ 110,984	\$ 33,500	\$ 33,500	\$ 40,000	19.4%
27 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	
28 ICR/Subcontracts/Participants	\$ 8,800	\$ 11,542	\$ 1,400	\$ 1,400	\$ -	-100.0%
29 IRS Assessment	\$ 661,330	\$ 785,648	\$ 770,469	\$ -	\$ -	
30 Enterprise Assessment	\$ 64,876	\$ 73,472	\$ 72,467	\$ 72,467	\$ 81,000	11.8%
31 Budgeted Reserves - 9500	\$ -	\$ -	\$ -	\$ -	\$ 863,000	
32 Recurring FY06 Compact Allocation*	\$ -	\$ -	\$ -	\$ 100,461	\$ -	
33 Cost Allocation Charges						
34 Utilities	\$ -	\$ -	\$ -	\$ 241,214	\$ 252,078	4.5%
35 Facilities Operations & Maintenance	\$ -	\$ -	\$ -	\$ 336,466	\$ 351,401	4.4%
36 Warehouse O&M	\$ -	\$ -	\$ -	\$ -	\$ -	
37 Debt	\$ -	\$ -	\$ -	\$ -	\$ -	
38 Leases	\$ -	\$ -	\$ -	\$ -	\$ -	
39 Libraries	\$ -	\$ -	\$ -	\$ 1,010,267	\$ 1,075,808	6.5%
40 VP Research	\$ -	\$ -	\$ -	\$ 111,944	\$ 127,561	14.0%
41 Information Technology	\$ -	\$ -	\$ -	\$ 831,893	\$ 881,100	5.9%
42 Student Services	\$ -	\$ -	\$ -	\$ 1,088,474	\$ 1,238,157	13.8%
43 General Purpose Classrooms	\$ -	\$ -	\$ -	\$ 119,791	\$ 134,516	12.3%
44 Administrative Service Units	\$ -	\$ -	\$ -	\$ 618,863	\$ 651,232	5.2%
45 TOTAL OPERATING EXPENDITURES	\$ 9,523,099	\$ 11,224,292	\$ 11,334,571	\$ 15,023,475	\$ 15,530,853	
46 Nonoperating Revenues(Expenses)						
47 Net Transfers In(Out) from other Units	\$ 900,729	\$ 1,028,696	\$ (626,032)	\$ (626,032)	\$ 356,000	
48 OPERATIONS & MAINTENANCE ALLOCATION	\$ 2,893,817	\$ 2,642,380	\$ 2,696,522	\$ 5,437,247	\$ 6,612,108	
49 FY06 Compact Allocation Recurring Transfer*	\$ -	\$ -	\$ -	\$ 100,461	\$ -	
50 NET NONOPERATING REVENUES	\$ 3,794,546	\$ 3,671,076	\$ 2,070,490	\$ 4,911,676	\$ 6,968,108	
51						
52 (Decrease) Increase in Net Assets (line 15 - line 45 + line 50)	\$ 439,526	\$ (563,830)	\$ (1,482,751)	\$ (1,482,751)	\$ 39,530	
53						
54 Net Assets						
55 Net assets beginning of the year	\$ 2,850,108	\$ 3,289,634	\$ 2,725,804	\$ 2,725,804	\$ 2,336,000	
56						
57 Net assets at end of year (line 55 + line 52)	\$ 3,289,634	\$ 2,725,804	\$ 1,243,053	\$ 1,243,053	\$ 2,375,530	

Total Cost Allocation (lines 34-44) \$ 4,358,912 \$ 4,711,853 8.1%

* Recurring FY06 compact allocation added to revenue neutral base

Decrease in IRS expense	\$ 770,469
Change in ICR revenue	\$ 270,718
Increase in U Fee revenue	\$ 577,000
Change in O&M allocation	\$ 2,740,725
	\$ 4,358,912