

UNIVERSITY OF MINNESOTA HEALTH SCIENCES

COST ALLOCATION STUDY

December 1982

July 1, 1981 - June 30, 1982

UNIVERSITY OF MINNESOTA HEALTH SCIENCES

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

MAJOR AFFILIATED HOSPITALS

Hennepin County Medical Center  
St. Paul-Ramsey Medical Center  
Veterans Administration Medical Center

UNIVERSITY OF MINNESOTA at DULUTH

School of Medicine  
Dental Hygiene Program

DECEMBER, 1982

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1981-82  
COST ALLOCATION STUDY METHODOLOGY  
PROCESS

In 1971-72 the University of Minnesota Health Sciences participated in an extensive nation-wide Cost Allocation Study with 40 other academic health centers. Basic to this project was the pioneering work of Augustus J. Carroll<sup>1</sup>, long recognized for outstanding studies in program analysis and cost-finding in higher education. Cost allocation is particularly necessary in health disciplines because of combined effort toward benefiting programs; i.e., a medical school faculty member may be examining a patient while taking notes for a research project in the presence of students and residents. Complex funding for cost reimbursement further supports the idea that "program mix" must be identified and studied in the context of available revenues that ultimately must be interrelated.

Carroll started out with a clear, practical definition of cost-finding in which he envisioned cost allocation as not being an "exact science." He did believe, however, given certain assumptions and careful logical planning, that information sufficiently precise for decision-making purposes could be obtained. Program analyses and subsequent cost-finding could be completed, he believed, if the contributors (faculty and staff) provided program effort estimates in a setting where there was clear communication as to the necessary and legitimate uses of program cost information in the respective colleges and for the academic health center.

He believed, more specifically, that there could be no meaningful allocation of costs within the departments and colleges unless the participants themselves (the faculty and staff) were supportive in the efforts of identifying program costs and were willing to assist in the definition of the individual programs within the college. Program definitions were carefully written to assist the faculty in pro-rating their professional effort over a year of service as related to their faculty appointments. All of this becomes most useful and important when faculty of which we speak

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<sup>1</sup>Augustus J. Carroll, A Study of Medical College Costs, AAMC, 1958.

participate across a spectrum of programs as in the case of an academic health center, where faculty effort is shared typically across six, seven, or more programs. (Without shared resources and the additive nature of efforts toward programs, there would be no need for a cost allocation study.) Carroll's first step was thus to secure the assistance of the faculty which he accomplished by appealing to their inquisitiveness and attitude of good will for overall good results in the planning and organization of his studies.

After arriving at the six, seven, or more program definitions within a particular college (Undergraduate M.D. Education, Continuing Education, Research, Allied Health Education, etc., in a Medical School), Carroll would request a faculty meeting, presided over by the department head, in which the usefulness of obtaining program cost information would be delineated. This developed nearly always into an attitude of cooperation and helpfulness, with the end result that the required allocation of faculty effort by individuals towards the carefully defined programs was soon forthcoming. Rather than feeling spied upon or regimented into categories for the sake of the business office computer, the faculty generally became supportive since they themselves were asked to contribute to the writing of program definitions in the study methodology. Carroll thus demonstrated how management information could be obtained in a system where the contributors themselves - faculty and staff - were brought into the development of study methodology.

Carroll would conduct his effort studies on a person-by-person basis through the department during the academic year. At year end when final payroll data was available, he would accumulate department effort patterns based upon the individual effort reports, each covering a year of faculty effort. He would match individual effort reports against actual payroll dollars paid to each individual and then aggregate the data into departmental effort profiles on the basis of salary costs. Since salary costs typically were (and are) about 75% of department costs, he would, at the conclusion of the first step, have achieved about 75% of his goal of departmental program analysis on the basis of cost. Then we would apply additional dollars to his "program cost pools" using fringe benefits data for the year that would correspond to the individual salaries. Then, from an analysis of the year-end expenditure data, he would allocate supplies, equipment, postage, and travel. These kinds of expenses, he found, were associated typically with faculty and staff in

patterns similar to their allocations of professional effort to programs as defined within the department. Using a variety of internal studies including ideas and suggestions from the faculty and staff, he would allocate these non-salary costs to the programs with logic and clarity since his methods were based upon the allocation of resources from the individual viewpoint of the participants who contributed efforts to the departmental programs. Thus "cost allocation methodology" came into being and August J. Carroll was perhaps the first recognized "Cost Allocation Study Coordinator."

Carroll's efforts led to the AAMC-NIH national rounds of cost allocation studies during the 1960s and 1970s. Expanding from medical schools into entire academic health centers, the studies began covering a larger spectrum including affiliated teaching hospitals and outreach programs. Within academic health centers, program costs could be combined and summarized across college lines for usefulness in decision-making.

Concepts of cost allocation methodology must include a suitable working definition of what cost studies can do and what they cannot do; an appreciation of the fact that cost-finding is not an "exact science", i.e., results are estimates with sufficient precision for usefulness in decision-making; an appreciation that program definitions need to be developed with assistance from the faculty, most of whom become interested and supportive in the efforts to compute program costs; and, finally, an understanding that actual expenditure data by department and college must be used in relation to the effort patterns.

The work of Augustus J. Carroll thus ably demonstrated that cost-finding in higher education is both process and procedure, both elements highly important. As a process, the first step is getting properly established through communicating the need to study program costs to the key participants themselves - to the faculty and staff -- along lines that program costs (the economics of the department) need to be determined for a variety of decision-making and planning purposes. This necessary beginning basis of cost allocation studies, as Carroll has demonstrated, can be understood and accepted by the faculty with overall good results. Subsequent program effort studies which interrelate effort to expenditure is then greatly facilitated by the kind of advance organization and planning and setting of methodology recommended by Carroll.

1981-82  
COST ALLOCATION STUDY METHODOLOGY  
PROCEDURE

In Health Sciences disciplines, as in the entire spectrum of higher education, the largest single expenditure category is faculty and staff salaries. Very often, the percentage is 75 percent or higher. The basic fact of higher education serves to highlight the need for precision and care to the manner in which faculty and support staff salaries are allocated to programs. Thus, the cost allocation process must focus very carefully upon the study of how individual faculty and staff relate their professional effort toward the various programs of instruction, research, and service.

It is to be understood that the various programs of instruction, research, and service within the department and collegiate settings are defined from the vantage point of the participants themselves, i.e., the faculty and staff. After formulation of written definitions of departmental programs, the individual participant completes an annual effort report within the year to make the effort report both retrospective and prospective. At mid-year or sometimes a little further along in the academic year, the faculty have a reasonably clear idea of what their duties and responsibilities have been and will be with sufficient precision and clarity to make effort estimates toward programs. Thus, the analysis across the department and college of professional effort begins with the participants who contribute the services who must give careful thought to the shares of their efforts toward individually defined programs.

In accumulating program costs, the actual salary of each participant is computer-matched against his or her completed effort report, this tabulation process including each individual paid during the study year. A major emphasis is that effort analysis and program allocations are done on an individual-by-individual basis for precision and accuracy; i.e., no "average effort" data is ever used nor is any use ever made of "average salaries". Specifically, the set of dollars reflecting the cost of each participant's services is assigned and allocated on the basis of individual effort profiles. This of course results in program costs built up in an additive manner for each participant; these individual cost profiles are then aggregated by department and college to match



and balance against audited salary expenditures for the department in the study year.

Fringe benefits, typically 15 percent to 20 percent of salary costs, are also a significant part of costs allocated to programs. Actual cost data here are available from the University Business Office expenditure ledger in such detail that costs can be added onto the salaries in a clear, straightforward, and objective manner.

Non-salary direct costs within the Health Sciences include such categories as laboratory and teaching supplies, equipment, postage, and necessary travel. These direct expenses are allocated to programs on the basis of salary distributions except in those cases where additional in-depth analysis provides for allocation on some actual use pattern.

Thus, all the direct costs - salaries, fringe benefits, and non-salary expense - can be corroborated from the central University of Minnesota audit records that provide "control totals" for replication or cross-checking of studies.

Indirect costs include additional expenditures not within the purview or control of the department or college, i.e., operating costs of the central University which are assigned on a formula basis to the various academic units. These are the familiar light, heat, power and central service resources provided through the institutional umbrella serving to integrate the set of departments, colleges, and other units into a combined total University. The NIH-AAMC methodology takes the position that since indirect costs are neither controlled nor within the administrative purview of the departments or colleges that total University indirect cost policies and formulas as used with outside sponsored programs are satisfactory as the basis for estimating indirect costs. In our case at Minnesota there are indirect cost data available at the college level from the Office of Research Administration which can be used for estimated indirect costs. In addition, the NIH-AAMC studies make a careful distinction between those items consumed or used on a short-term basis and those items such as equipment having a useful life beyond the year of purchase. In cost allocation studies an "annual use charge" for equipment is included as an alternative to applying the invoice cost of equipment to the programs in the year in which purchased by the department.

The NIH-AAMC methodology recognizes a third and last category of costs, namely memorandum or imputed costs. For example, full resource costs must necessarily include an estimated worth of any

contributed services. In some instances, outside individuals and organizations provide preceptorships to advanced students, and cost estimates of these resources can be useful in the process of understanding the total economics of the education received. Allocation of memo expenses are based upon patterns of individual effort reports, credit hours of instruction, and other internal studies. In interpreting this third cost category it must be recognized that imputed or memorandum costs are sometimes not appropriately included in "total costs" for some decision purposes such as third-party reimbursement; nevertheless it is often important to know the full magnitude of resources utilized in this or that program regardless of whether they are "paid for" or not.

An essential step in the NIH-AAMC framework is to have each college appoint a cost allocation study coordinator, usually an assistant or associate dean, who understands with great clarity (a) the spectrum of programs within the college and internal relationships and (b) the finances at the management level so that concepts of the NIH-AAMC Cost Allocation Study can be understood and implemented. Having such an individual from within the college designated for the study year is very important.

Finally, there is need to organize and manage the enormous data processing task as required in data tabulation. Utmost precision is needed when individual effort reports are matched against salaries and fringe benefits. "Control totals" are important within the data structure so cross-verification with related systems can be insured. The results of the Cost Allocation Study can then interrelate with all other day-to-day financial information to be useful for decision-making.

1981-82  
ARRANGEMENT AND INTERPRETATION OF PROGRAM COST SCHEDULES

Direct expenses of the academic units - Nursing, Pharmacy, Public Health, Dentistry, Medicine, Duluth School of Medicine and Dental Hygiene - are shown in a series of similar schedules. These are expenses utilized within the program in 1981-82 which reflect costs under the immediate control and purview of the units as indicated. On these same schedules are also shown the indirect expenses conforming to the University indirect cost calculations related to outside sponsored programs. A final set of memorandum (imputed) expense data is shown for each of the units with footnotes to explain the basis of the calculations.

Direct expense schedules of the affiliate teaching hospitals - University Hospitals, Hennepin County Medical Center, St. Paul-Ramsey Medical Center, and Veterans Administration Medical Center - are similar to those of the academic units. The cost allocation study does not by design extend itself into a full-scale analysis of direct patient care and other activities within these hospital units. Estimates of costs of resources applied toward the education programs in the academic units are provided but the study does not serve as a mechanism for delineating costs related to the full range of teaching hospital functions across all areas of inpatient and outpatient care.

## OVERVIEW OF ANNUAL EDUCATION COSTS

The University of Minnesota Health Sciences participated in a 1971-72 nationally oriented cost allocation study under NIH-AAMC guidelines. Follow-up studies were completed in 1973-74, 1977-78, and 1979-80. The information reported here relates to the fourth such follow-up related to 1981-82. Across the Health Sciences disciplines there are nearly 5,000 students in training at all levels and the students are typically full-time students through one of the academic colleges.

In the schedules where costs are related to students served, the costs of education programs are distributed among the students on the basis of numbers of students enrolled. Emphasis upon unit costs based on numbers of enrolled students does not preclude additional calculations, either now or at some future date when part-time students become more numerous. Similarly, this is not to say that full costs of education cannot be divided out by other measures such as numbers of courses taken, numbers of credits logged up or other output indices. Emphasis upon unit costs based upon numbers of students enrolled recognizes the predominant curriculum patterns in professional areas of study as well as taking into consideration that the "academic home" of the student involves significant management responsibility for program administration, advising, and counseling of students in these intensive programs.

Thus within the Health Sciences, the resources involved in providing the full necessary range of services to the students cannot be understood adequately by analyzing the costs of credits taken by students and a summarization of which college taught how many of which to whom. Instead, there is need for a clear understanding of the full set of education functions related to serving students in this modern era which include, but are not limited to, recruitment, curriculum development, selection and admittance, counseling and advising, and other academic home logistical services and administration necessary at the unit level as students progress through the University.

These concepts of the enrolled student as the proper unit of output measurement need to be emphasized for yet another reason - namely that this measurement basis of the enrolled student can be related to and understood by almost everyone who would ever be read education cost studies to

seek additional understanding about responsibilities and costs of the spectrum of functions involved in providing full education services to students.

The 1981-82 cost allocation study has resulted in new information related to education programs and costs. The charts of information are designed so that the reader needs little or no assistance in interpretation. In reviewing the costs per student it is important to recognize the two-year period since the last study and to expect increases related to price level inflation. In addition, numbers of students in individual programs should be noted particularly since numbers of students served within an individual program in the various colleges have a lot to do with the unit costs. The above are some of the factors that should be considered when looking for economies of scale or efficiency. Education cost studies can be useful in reviewing enrollment and curriculum at various planned levels in a framework which sets forth the cost factors over the time periods covered by study findings.

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
SCHOOL OF NURSING

	I N S T R U C T I O N									
	Total Expense	Total Instruction	Undergrad B.S. Nursing	Undergrad Other (1)	Graduate M.S. Nursing	Graduate Other (2)	Continuing Education	Research	Patient Services	External Professional Services
<u>DIRECT EXPENSE</u>										
<u>I. Salaries</u>										
Administrative Classes	193,460	141,799	80,296	2,588	38,142	5,439	15,334	29,006	863	21,792
Professorial Classes	1,443,649	1,049,803	499,002	15,632	455,764	52,192	27,213	232,466	23,677	137,703
Research Classes	31,859	8,240	1,177	0	7,063	0	0	16,048	6,235	1,336
Student Service Classes	69,398	12,316	8,403	0	3,913	0	0	57,082	0	0
Other Academic Classes	2,919	2,534	363	0	2,171	0	0	385	0	0
Civil Service Classes	319,931	283,370	130,219	1,237	123,254	1,849	26,811	36,561	0	0
Subtotal Salaries	2,061,216	1,498,062	719,460	19,457	630,307	59,480	69,358	371,548	30,775	160,831
%	100.0	72.7	34.9	.9	30.6	2.9	3.4	18.0	1.5	7.8
<u>II. Employee Benefits</u>	350,613	261,531	125,165	3,425	110,262	10,470	12,209	55,355	5,417	28,310
<u>III. Stipends</u>	237,713	237,713	0	0	237,713	0	0	0	0	0
<u>IV. Total Salary Expense</u>	2,649,542	1,997,306	844,625	22,882	978,282	69,950	81,567	426,903	36,192	189,141
%	100.0	75.4	31.9	.9	36.9	2.6	3.1	16.1	1.4	7.1
<u>V. Non-Salary Expense</u>	219,780	159,780	76,703	1,978	67,253	6,374	7,472	39,560	3,297	17,143
%	100.0	72.7	34.9	.9	30.6	2.9	3.4	18.0	1.5	7.8
<u>VI. Total Direct Expense</u>	2,869,322	2,157,086	921,328	24,860	1,045,535	76,324	89,039	466,463	39,489	206,284
%	100.0	75.2	32.1	.9	36.4	2.7	3.1	16.2	1.4	7.2
<u>INDIRECT EXPENSE</u>										
General & Administration	293,590	213,440	102,463	2,642	89,839	8,514	9,982	52,846	4,404	22,900
Sponsored Program Administration	3,500	2,545	1,222	32	1,071	102	118	630	53	272
Student Services	77,290	56,190	26,974	696	23,651	2,241	2,628	13,912	1,159	6,029
Library	105,080	76,393	36,673	946	32,154	3,047	3,573	18,914	1,576	8,197
Operation & Maintenance of Physical Plant & Equipment Use Charge	82,130	59,709	28,663	739	25,132	2,382	2,793	14,783	1,232	6,406
<u>VII. Total Indirect Expense</u>	561,590	408,277	195,995	5,055	171,847	16,286	19,094	101,085	8,424	43,804
%	100.0	72.7	34.9	.9	30.6	2.9	3.4	18.0	1.5	7.8
<u>VIII. TOTAL EXPENSE</u>	3,430,912	2,565,363	1,117,323	29,915	1,217,382	92,610	108,133	567,548	47,913	250,088
%	100.0	74.8	32.6	.9	35.5	2.7	3.1	16.5	1.4	7.3

NOTES: (1) Total includes instruction of Pharmacy students = \$14,122; Public Health students = \$3,341; and non-Health Science students = \$12,452.

(2) Total includes instruction of Public Health students = \$16,343 and non-Health Science students = \$76,267.

Schedule II: Memo Expense Summary 1981-82  
SCHOOL OF NURSING

		<u>I N S T R U C T I O N</u>							
		<u>Total Expense</u>	<u>Total Instruction</u>	<u>Undergrad B.S. Nursing</u>	<u>Graduate M.S. Nursing</u>	<u>Continuing Education</u>	<u>Research</u>	<u>Patient Service</u>	<u>External Professional Service</u>
<u>Real Cost and/or Value</u>									
I.	Non-Health Sciences Course Work (1)	485,000	485,000	409,340	75,660	0	0	0	0
II.	Physician Volunteers	0	0	0	0	0	0	0	0
III.	Nursing Agency Volunteers	17,800	17,800	10,680	7,120	0	0	0	0
IV.	Total Real/Replaceable Costs	<u>23,000</u>	<u>23,000</u>	<u>13,800</u>	<u>9,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		525,800	525,800	433,820	91,980	0	0	0	0

NOTES: (1) This item represents a calculated value/cost of non-Health Science course work not funded within the accounts of the Health Sciences. The calculated value is based upon 5,000 credit hours at an estimated \$97 per credit hour.

Schedule III: Comparative Program Costs and Income  
SCHOOL OF NURSING

SCHOOL OF NURSING DIRECT EXPENSE, 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

School of Nursing Programs	1971-72 School of Nursing		1973-74 School of Nursing		1977-78 School of Nursing		1979-80 School of Nursing		1981-82 School of Nursing	
	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total
Undergraduate B.S.	\$447,626	54.4%	\$ 532,026	52.9%	\$ 700,925	36.6%	\$ 778,022	31.4%	\$ 921,328	32.1%
Graduate M.S.	309,479	37.6	332,797	33.1	655,317	34.2	813,339	32.9	1,045,535	36.4
Continuing Education	43,505	5.3	29,943	3.0	82,768	4.3	90,861	3.7	89,039	3.1
Other Education	920	.1	40,489	4.0	93,896	4.9	112,739	4.5	101,184	3.6
Total Education	\$801,530	97.4%	\$ 935,255	93.0%	\$1,532,906	80.0%	\$1,794,961	72.5%	\$2,157,086	75.2%
Research	\$ 2,238	.3%	\$ 26,591	2.6%	\$ 306,711	16.0%	\$ 500,153	20.2%	\$ 466,463	16.2%
Patient Services	6,591	.8	10,899	1.1	8,515	.4	27,991	1.1	39,489	1.4
External Professional Service	12,550	1.5	32,959	3.3	68,200	3.6	153,721	6.2	206,284	7.2
Total Costs	\$822,909	100.0%	\$1,005,704	100.0%	\$1,916,332	100.0%	\$2,476,826	100.0%	\$2,869,322	100.0%

SCHOOL OF NURSING INCOME BY SOURCE, 1973-74, 1977-78, 1979-80 and 1981-82

Income Source	1971-72 School of Nursing		1973-74 School of Nursing		1977-78 School of Nursing		1979-80 School of Nursing		1981-82 School of Nursing	
	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total
A. State of Minnesota										
1. "01XX" Maintenance and Operation Funds	NOT AVAILABLE		\$ 745,095	74.1%	\$1,372,637	71.6%	\$1,542,274	62.3%	\$1,973,573	68.8%
2. Special State Appropriations			0	0	11,434	.6	132,038	5.3	202,878	7.1
Sub Total			\$ 745,095	74.1%	\$1,384,071	72.2%	\$1,674,312	67.6%	\$2,176,451	75.9%
B. Federal Government										
1. Training Grants and Other Programs			\$ 239,205	23.8%	\$ 316,947	16.5%	\$ 554,344	22.4%	\$ 440,488	15.4%
2. Research Grants			0	0	150,898	7.9	184,542	7.4	115,658	4.0
Sub Total			\$ 239,205	23.8%	\$ 467,845	24.4%	\$ 738,886	29.8%	\$ 556,146	19.4%
C. Foundations, Gifts, Endowments and Other Sources										
1. Multi-purpose (Teaching, Research, Service or Combination)			\$ 9,844	1.0%	\$ 49,563	2.6%	\$ 41,752	1.7%	\$ 64,162	2.2%
2. Research Projects			11,560	1.1	14,853	.8	21,876	.9	72,563	2.5
Sub Total			\$ 21,404	2.1%	\$ 64,416	3.4%	\$ 63,628	2.6%	\$ 136,725	4.7%
Total Income	\$822,909	100.0%	\$1,005,704	100.0%	\$1,916,332	100.0%	\$2,476,826	100.0%	\$2,869,322	100.0%



Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
COLLEGE OF PHARMACY

	I N S T R U C T I O N									
	Total Expense	Total Instruction	Undergrad B.S. Pharmacy	Doctor of Pharmacy	Graduate M.S. & Ph.D. (1)	Post Doctoral	Continuing Education	Other Undergrad Education (2)	Research	External Professional Services
<b>DIRECT EXPENSE</b>										
<b>I. Salaries</b>										
Administrative Classes	161,224	116,525	37,469	29,832	40,669	0	7,061	1,494	8,449	36,250
Professorial Classes	1,134,840	730,871	253,490	192,201	189,623	48,960	30,128	16,469	242,826	161,143
Research Classes	34,975	34,975	0	0	34,975	0	0	0	0	0
Student Service Classes	195,233	188,418	115,712	14,608	58,098	0	0	0	1,091	5,724
Student Fellow Classes	25,200	25,200	0	0	25,200	0	0	0	0	0
Other Academic Classes	105,190	105,190	0	0	105,190	0	0	0	0	0
Civil Service Classes	574,726	489,643	172,265	57,763	230,666	5,879	21,438	1,632	31,238	53,845
Subtotal Salaries	2,231,388	1,690,822	578,936	294,404	684,421	54,839	58,627	19,595	283,604	256,962
%	100.0	75.8	25.9	13.2	30.7	2.5	2.6	.9	12.7	11.5
II. Employee Benefits	327,837	240,822	75,517	45,614	97,998	8,940	9,558	3,195	46,057	40,958
III. Stipends	115,156	115,156	0	0	115,156	0	0	0	0	0
IV. Total Salary Expense	2,674,381	2,046,800	654,453	340,018	897,575	63,779	68,185	22,790	329,661	297,920
%	100.0	76.5	24.5	12.7	33.5	2.4	2.6	.8	12.4	11.1
V. Non-Salary Expense	520,667	394,666	134,853	68,728	159,845	13,017	13,537	4,686	66,125	59,876
%	100.0	75.8	25.9	13.2	30.7	2.5	2.6	.9	12.7	11.5
VI. Total Direct Expense	3,195,048	2,441,466	789,306	408,746	1,057,420	76,796	81,722	27,476	395,786	357,796
%	100.0	76.4	24.7	12.8	33.1	2.4	2.6	.8	12.4	11.2
<b>INDIRECT EXPENSE</b>										
General & Administration	338,060	256,249	87,558	44,624	103,784	8,452	8,790	3,041	42,934	38,877
Sponsored Program Administration	9,000	6,822	2,331	1,188	2,763	225	234	81	1,143	1,035
Student Services	81,250	61,588	21,044	10,725	24,944	2,031	2,113	731	10,319	9,343
Library	132,090	100,124	34,211	17,436	40,552	3,302	3,434	1,189	16,775	15,191
Operation & Maintenance of Physical Plant & Equipment Use Charge	124,560	94,416	32,261	16,442	38,240	3,114	3,239	1,120	15,819	14,325
VII. Total Indirect Expense	684,960	519,199	177,405	90,415	210,283	17,124	17,810	6,162	86,990	78,771
%	100.0	75.8	25.9	13.2	30.7	2.5	2.6	.9	12.7	11.5
VIII. TOTAL EXPENSE	3,880,008	2,960,665	966,711	499,161	1,267,703	93,920	99,532	33,638	482,776	436,567
%	100.0	76.3	24.9	12.9	32.7	2.4	2.6	.8	12.4	11.3

NOTES: (1) Total includes instruction of Pharmacy students = \$1,144,774; Medical students = \$38,415; Public Health students = \$23,049; and non-Health Science students = \$61,465.

(2) Total includes instruction of Medical students = \$97; Allied Health students = \$195; Nursing students = \$535; Public Health students = \$899; Dental Hygiene students = \$826 and non-Health Science students = \$31,086.

Schedule II: Memo Expense Summary 1981-82  
COLLEGE OF PHARMACY

		I N S T R U C T I O N							External Professional Service	
<u>Real Cost and/or Value</u>		<u>Total Expense</u>	<u>Total Instruction</u>	<u>Undergrad B.S.</u>	<u>Doctor of Pharmacy</u>	<u>Graduate M.S. &amp; Ph.D.</u>	<u>Post Doctoral</u>	<u>Other Education</u>	<u>Research</u>	
I.	Non-Health Sciences Course Work (1)	155,685	155,685	64,505	18,042	73,138	0	0	0	0
II.	Unreimbursed Outside Pharmacists and Lecturers (2)	<u>507,010</u>	<u>507,010</u>	<u>354,910</u>	<u>152,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
III.	Total Real/Replaceable Costs	662,695	662,695	419,415	170,142	73,138	0	0	0	0

NOTES: (1) This item represents a calculated value/cost of non-Health Science course work not funded within the accounts of the Health Sciences. The calculated value is based upon 1,605 credit hours at an estimated \$97 per credit hour.

(2) This represents instruction of Pharmacy students involved in externship and clerkship programs provided by pharmacists not funded by the Health Sciences.

Schedule III: Comparative Program Costs and Income  
COLLEGE OF PHARMACY

College of Pharmacy Direct Expense, 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

College of Pharmacy Programs	1971-72 College of Pharmacy Direct Expense	% of Total	1973-74 College of Pharmacy Direct Expense	% of Total	1977-78 College of Pharmacy Direct Expense	% of Total	1979-80 College of Pharmacy Direct Expense	% of Total	1981-82 College of Pharmacy Direct Expense	% of Total
Undergrad B.S.	\$ 370,608	37.0%	\$ 613,521	42.9%	\$ 878,931	38.1%	\$ 783,592	32.0%	\$ 789,306	24.7%
Doctor of Pharmacy	35,189	3.5	105,253	7.4	194,031	8.4	285,215	11.6	408,746	12.8
Graduate M.S., Ph.D.	143,828	14.4	184,888	12.9	286,900	12.5	418,729	17.1	1,057,420	33.1
Post Doctoral	10,208	1.0	41,581	2.9	11,257	.5	160,614	6.6	76,796	2.4
Postgraduate/Continuing Education	17,828	1.8	44,674	3.1	67,777	2.9	76,372	3.1	81,722	2.6
Other Education	40,053	4.0	26,838	1.8	67,511	2.9	29,677	1.2	27,476	.8
<b>Total Education</b>	<b>\$ 617,714</b>	<b>61.7%</b>	<b>\$1,016,755</b>	<b>71.0%</b>	<b>\$1,506,407</b>	<b>65.3%</b>	<b>\$1,754,199</b>	<b>71.6%</b>	<b>\$2,441,466</b>	<b>76.4%</b>
Research	\$ 290,734	29.0%	\$ 306,270	21.4%	\$ 506,127	21.9%	\$ 414,099	16.9%	\$ 395,786	12.4%
External Professional Service	93,076	9.3	108,662	7.6	295,833	12.8	282,431	11.5	357,796	11.2
<b>Total Costs</b>	<b>\$1,001,524</b>	<b>100.0%</b>	<b>\$1,431,687</b>	<b>100.0%</b>	<b>\$2,308,367</b>	<b>100.0%</b>	<b>\$2,450,729</b>	<b>100.0%</b>	<b>\$3,195,048</b>	<b>100.0%</b>

College of Pharmacy Income by Source, 1973-74, 1977-78, 1979-80, and 1981-82

Income Source	1971-72 College of Pharmacy Income	% of Total	1973-74 College of Pharmacy Income	% of Total	1977-78 College of Pharmacy Income	% of Total	1979-80 College of Pharmacy Income	% of Total	1981-82 College of Pharmacy Income	% of Total
A. State of Minnesota										
1. "01XX" Maintenance and Operation Funds	NOT AVAILABLE		\$ 888,477	62.1%	\$1,437,638	62.3%	\$1,670,693	68.2%	\$1,915,173	59.9%
2. Special State Appropriations			0	0	55,802	2.4	134,867	5.5	278,261	8.7
Sub Total			\$ 888,477	62.1%	\$1,493,440	64.7%	\$1,805,560	73.7%	\$2,193,434	68.6%
B. Federal Government										
1. Training Grants and Other Programs			\$ 236,921	16.5%	\$ 432,150	18.7%	\$ 184,560	7.5%	\$ 72,975	2.3%
2. Research Grants			213,286	14.9	150,399	6.5	230,350	9.4	394,925	12.4
Sub Total			\$ 450,207	31.4%	\$ 582,549	25.2%	\$ 414,910	16.9%	\$ 467,900	14.7%
C. Foundations, Gifts, Endowments and Other Sources										
1. Multi-purpose (Teaching, Research, Service or Combination)			\$ 57,455	4.0%	\$ 208,006	9.0%	\$ 203,473	8.3%	\$ 480,978	15.1%
2. Research Projects			35,548	2.5	24,372	1.1	26,786	1.1	52,736	1.6
Sub Total			\$ 93,003	6.5%	\$ 232,378	10.1%	\$ 230,259	9.4%	\$ 533,714	16.7%
<b>Total Income</b>	<b>\$1,001,524</b>	<b>100.0%</b>	<b>\$1,431,687</b>	<b>100.0%</b>	<b>\$2,308,367</b>	<b>100.0%</b>	<b>\$2,450,729</b>	<b>100.0%</b>	<b>\$3,195,048</b>	<b>100.0%</b>

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
SCHOOL OF PUBLIC HEALTH

	I N S T R U C T I O N																
	Total Expense	Total Instruction	Undergrad Medical	Undergrad Dental	Undergrad Pharmacy	Undergrad Nursing	Allied Health	Undergrad Other	Master's Level Academic	Master's Level Res./Clinic	Graduate Ph.D. Level	Graduate Cont. Ed.	Undergrad Cont. Ed.	Certificate Program	Research	Patient Care Service	External Professional Service
							(1)		(2)								
<b>DIRECT EXPENSE</b>																	
<b>I. Salaries</b>																	
Administrative Classes	277,712	157,592	1,019	0	0	0	0	684	136,461	2,767	7,019	3,087	1,019	5,536	98,390	0	21,730
Professorial Classes	3,141,026	1,713,890	13,879	4,644	4,617	10,803	18,907	52,927	1,083,397	77,826	178,992	89,546	26,874	151,478	1,201,294	41,871	183,971
Research Classes	250,468	29,861	0	0	0	0	0	2,046	24,323	0	1,437	2,046	9	0	201,482	9,547	9,578
Student Service Classes	223,348	77,979	639	0	0	0	1,999	2,814	64,126	1,847	4,555	965	0	1,034	144,935	10	424
Student Fellow Classes	145,562	145,562	0	0	0	0	0	0	145,562	0	0	0	0	0	0	0	0
Other Academic Classes	132,316	45,987	0	0	0	300	200	200	29,714	4,746	200	2,646	400	7,581	83,205	0	3,124
Civil Service Classes	4,320,518	948,069	9,823	0	607	607	607	1,549	693,736	11,546	44,466	130,165	1,319	53,644	3,354,104	2,792	15,553
Subtotal Salaries	8,490,950	3,118,940	25,360	4,644	5,224	11,710	21,713	60,220	2,177,319	98,732	236,669	228,455	29,621	219,273	5,083,410	54,220	234,380
%	100.0	36.7	.3	.1	.1	.1	.3	.7	25.6	1.2	2.8	2.7	.3	2.5	59.9	.6	2.8
II. Employee Benefits	1,370,026	488,396	4,170	783	881	1,975	3,325	9,683	331,900	16,343	39,153	38,373	4,997	36,813	833,022	9,144	39,464
III. Stipends	676,705	676,705	0	0	0	0	0	0	643,790	0	32,915	0	0	0	0	0	0
IV. Total Salary Expense	10,537,681	4,284,041	29,530	5,427	6,105	13,685	25,038	69,903	3,153,009	115,075	308,737	266,828	34,618	256,086	5,916,432	63,364	273,844
%	100.0	40.6	.3	.1	.1	.1	.2	.7	29.9	1.1	2.9	2.5	.3	2.4	56.2	.6	2.6
V. Non-Salary Expense	2,206,316	809,718	6,619	2,206	2,206	2,206	6,619	15,444	564,817	26,476	61,777	59,571	6,619	55,158	1,321,583	13,238	61,777
%	100.0	36.7	.3	.1	.1	.1	.3	.7	25.6	1.2	2.8	2.7	.3	2.5	59.9	.6	2.8
VI. Total Direct Expense	12,743,997	5,093,759	36,149	7,633	8,311	15,891	31,657	85,347	3,717,826	141,551	370,514	326,399	41,237	311,244	7,238,015	76,602	335,621
%	100.0	40.0	.3	.1	.1	.1	.2	.7	29.2	1.1	2.9	2.6	.3	2.4	56.8	.6	2.6
<b>INDIRECT EXPENSE</b>																	
General Administration	999,880	366,956	3,000	1,000	1,000	1,000	3,000	6,999	255,969	11,999	27,997	26,996	3,000	24,996	598,928	5,999	27,997
Sponsored Program Adm.	120,700	44,297	362	121	121	121	362	845	30,899	1,448	3,380	3,259	362	3,017	72,299	724	3,380
Student Services	233,810	85,808	701	234	234	234	701	1,637	59,855	2,806	6,547	6,313	701	5,845	140,052	1,403	6,547
Library	340,220	124,861	1,021	340	340	340	1,021	2,382	87,096	4,083	9,526	9,186	1,021	8,505	203,792	2,041	9,526
Operation & Maintenance of Physical Plant & Equipment Use Charge	813,010	298,375	2,439	813	813	813	2,439	5,691	208,131	9,756	22,764	21,951	2,439	20,326	486,993	4,878	22,764
VII. Total Indirect Expense	2,507,620	920,297	7,523	2,508	2,508	2,508	7,523	17,554	641,950	30,092	70,214	67,705	7,523	62,689	1,502,064	15,045	70,214
%	100.0	36.7	.3	.1	.1	.1	.3	.7	25.6	1.2	2.8	2.7	.3	2.5	59.9	.6	2.8
VIII. TOTAL EXPENSE	15,251,617	6,014,056	43,672	10,141	10,819	18,399	39,180	102,901	4,359,776	171,643	440,728	394,104	48,760	373,933	8,740,079	91,647	405,835
%	100.0	39.4	.3	.1	.1	.1	.2	.7	28.6	1.1	2.9	2.6	.3	2.4	57.3	.6	2.7

NOTES: (1) Undergrad Allied Health instruction was done entirely for Dental Hygiene students in 1981-82.

(2) Total includes instruction of Public Health students = \$2,241,774; Dentistry students = \$145,750; Medical students = \$192,020; Nursing students = \$316,948; Pharmacy students = \$528,633; and non-Health Science students = \$934,651.

Schedule II: Memo Expense Summary 1981-82  
SCHOOL OF PUBLIC HEALTH

		I N S T R U C T I O N										
		Total Expense	Total Instruction	Master's Level Academic	Master's Level Residency	Graduate Ph.D. Level	Undergrad Allied Health	Undergrad Other	Continuing Education	Research	Patient Care Service	External Professional Service
<u>Real Cost and/or Value</u>												
I.	Non-Health Sciences Course Work (1)	184,009	184,009	179,644	0	4,365	0	0	0	0	0	0
II.	Hospital & Health Care Administration											
	a. Residency Costs Exclusive of Participating Teaching Hospitals in this study (2)	452,600	452,600	0	452,600	0	0	0	0	0	0	0
	b. Clerkship Costs by Outside Organization	13,500	13,500	13,500	0	0	0	0	0	0	0	0
	c. Course Fieldwork Costs by Outside Organizations	<u>32,150</u>	<u>32,150</u>	<u>32,150</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>
III.	Total Real/Replaceable Costs	682,259	682,259	225,294	452,600	4,365	0	0	0	0	0	0

NOTES: (1) This item represents a calculated value/cost of non-Health Sciences course work not funded within the accounts of the Health Sciences. The calculated value is based upon 1,897 credit hour at an estimated \$97 per credit hour.

(2) Estimated uncompensated services of preceptor organizations around the country which supervise the final residency year of the Master's level program (includes stipends, benefits, administrator's time, and other administrative costs).

Schedule III: Comparative Program Costs and Income  
SCHOOL OF PUBLIC HEALTH

School of Public Health Direct Expense, 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

School of Public Health Programs	1971-72 School of Public Health		1973-74 School of Public Health		1977-78 School of Public Health		1979-80 School of Public Health		1981-82 School of Public Health	
	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total
*Masters Academic	\$1,226,187	44.1%	\$1,365,729	33.9%	\$2,623,260	35.1%	\$3,066,258	33.0%	\$ 3,717,826	29.2%
Masters Residency	23,606	.8	43,681	1.1	56,531	.8	91,281	1.0	141,551	1.1
Ph.D.	304,928	11.0	213,637	5.3	233,750	3.1	317,362	3.4	370,514	2.9
Continuing Education	118,546	4.3	272,700	6.6	541,702	7.2	531,639	5.7	678,880	5.3
Other Education	106,340	3.8	204,380	5.1	183,215	2.5	155,777	1.7	184,988	1.5
Total Education	\$1,779,607	64.0%	\$2,100,127	52.0%	\$3,638,458	48.7%	\$4,162,317	44.8%	\$ 5,093,759	40.0%
Research	\$ 879,915	31.6%	\$1,750,825	43.4%	\$3,597,900	48.1%	\$4,867,866	52.4%	\$ 7,238,015	56.8%
Patient Care Service	9,434	.3	30,049	.7	36,567	.5	60,386	.6	76,602	.6
External Professional Service	113,660	4.1	154,431	3.9	205,554	2.7	202,692	2.2	335,621	2.6
Total Costs	\$2,782,616	100.0%	\$4,035,432	100.0%	\$7,478,479	100.0%	\$9,293,261	100.0%	\$12,743,997	100.0%

School of Public Health Income by Source, 1973-74, 1977-78, 1979-80, and 1981-82

Income Source	1971-72 School of Public Health		1973-74 School of Public Health		1977-78 School of Public Health		1979-80 School of Public Health		1981-82 School of Public Health	
	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total
A. State of Minnesota										
1. "01XX" Maintenance and Operation Funds	NOT AVAILABLE		\$ 710,293	17.6%	\$1,434,913	19.2%	\$1,736,314	18.7%	\$ 2,278,104	17.9%
2. Special State Appropriations			0	0	506,430	6.8	694,844	7.5	931,145	7.3
Sub Total			\$ 710,293	17.6%	\$1,941,343	26.0%	\$2,431,158	26.2%	\$ 3,209,249	25.2%
B. Federal Government										
1. Training Grants and Other Programs			\$1,290,151	32.0%	\$1,957,381	26.2%	\$1,975,333	21.3%	\$ 2,041,705	16.0%
2. Research Grants			1,500,088	37.2	2,832,212	37.8	3,645,248	39.2	6,079,533	47.7
Sub Total			\$2,790,239	69.2%	\$4,789,593	64.0%	\$5,620,581	60.5%	\$ 8,121,238	63.7%
C. Foundations, Gifts, Endowments and Other Sources										
1. Multi-purpose (Teaching, Research, Service or Combination)			\$ 267,394	6.6%	\$ 538,671	7.2%	\$ 659,296	7.1 %	\$ 858,200	6.7%
2. Research Projects			267,506	6.6	208,872	2.8	582,226	6.2	555,310	4.4
Sub Total			\$ 534,900	13.2%	\$ 747,543	10.0%	\$1,241,522	13.3%	\$ 1,413,510	11.1%
Total Income	\$2,782,616	100.0%	\$4,035,432	100.0%	\$7,478,479	100.0%	\$9,293,261	100.0%	\$12,743,997	100.0%

\*Masters Academic Totals include Graduate P.N.A. for 1971-72 and 1973-74

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
SCHOOL OF DENTISTRY

	I N S T R U C T I O N											
	Total Expense	Total Instruction	Undergrad D.D.S	Undergrad Dental Hygiene	Undergrad Dental Assistant	Undergrad Other (1)	Intern/ Resident In Hospital	Graduate Not In Hospital (2)	Postgrad. and/or Cont. Educ.	Research	Patient Service	External Professional Service
<u>DIRECT EXPENSE</u>												
<u>I. Salaries</u>												
Administrative Classes	347,100	264,542	199,750	9,496	0	0	5,962	33,048	16,286	46,032	12,100	24,426
Professorial Classes	4,363,527	3,174,324	1,884,738	291,660	80,243	24,591	156,185	584,157	152,750	759,372	243,930	185,901
Research Classes	63,823	36,068	17,733	0	0	0	0	1,185	17,150	27,237	518	0
Student Service Classes	174,469	138,230	73,322	0	0	1,177	6,387	54,964	2,380	30,983	5,256	0
Student Fellow Classes	178,849	155,861	6,216	0	0	0	30,702	118,943	0	21,428	780	780
Other Academic Classes	49,467	38,424	24,662	0	0	0	1,086	12,676	0	10,910	133	0
Civil Service Classes	3,783,509	2,828,557	1,979,524	168,254	36,506	11,573	59,668	497,219	75,813	632,382	108,110	214,460
Subtotal Salaries	8,960,744	6,636,006	4,185,945	469,410	116,749	37,341	259,990	1,302,192	264,379	1,528,344	370,827	425,567
%	100.0	74.1	46.7	5.3	1.3	.4	2.9	14.5	3.0	17.1	4.1	4.7
<u>II. Employee Benefits</u>	1,439,161	1,060,368	686,591	78,485	19,520	6,047	37,269	188,649	43,807	246,776	60,993	71,024
<u>III. Stipends</u>	59,733	59,733	0	0	0	0	59,733	0	0	0	0	0
<u>IV. Total Salary Expense</u>	10,459,683	7,756,107	4,872,536	547,895	136,269	43,388	356,992	1,490,841	308,186	1,775,120	431,820	496,591
%	100.0	74.2	46.6	5.2	1.3	.4	3.4	14.3	3.0	17.0	4.1	4.7
<u>V. Non-Salary Expense</u>	2,654,787	1,967,197	1,239,786	140,704	34,512	10,619	76,989	384,944	79,643	453,969	108,846	124,775
%												
<u>VI. Total Direct Expense</u>	13,114,425	9,723,304	6,112,322	688,599	170,781	54,007	433,981	1,875,785	387,829	2,229,089	540,666	621,366
%	100.0	74.2	46.6	5.3	1.3	.4	3.3	14.3	3.0	17.0	4.1	4.7
<u>INDIRECT EXPENSE</u>												
General Administration	1,346,890	998,046	628,998	71,385	17,510	5,387	39,060	195,299	40,407	230,318	55,222	63,304
Sponsored Program Administration	31,200	23,120	14,570	1,654	406	125	905	4,524	936	5,335	1,279	1,466
Student Services	219,250	162,464	102,390	11,620	2,850	877	6,358	31,791	6,578	37,492	8,989	10,305
Library	293,620	217,573	137,121	15,562	3,817	1,174	8,515	42,575	8,809	50,209	12,038	13,800
Operation & Maintenance of Physical Plant & Equipment Use Charge	1,319,860	978,017	616,375	69,953	17,158	5,279	38,276	191,380	39,596	225,696	54,114	62,033
<u>VII. Total Indirect Expense</u>	3,210,820	2,379,220	1,499,454	170,174	41,741	12,842	93,114	465,569	96,326	549,050	131,642	150,908
%	100.0	74.1	46.7	5.3	1.3	.4	2.9	14.5	3.0	17.1	4.1	4.7
<u>VIII. TOTAL EXPENSE</u>	16,325,245	12,102,524	7,611,776	858,773	212,522	66,849	527,095	2,341,354	484,155	2,778,139	672,308	772,274
%	100.0	74.1	46.6	5.3	1.3	.4	3.2	14.3	3.0	17.1	4.1	4.7

NOTES: (1) Total includes instruction of Public Health students = \$22,703; and non-Health Science students = \$44,146.

(2) Total includes instruction of Dentistry students = \$2,283,468; Medical School students = \$19,803; Public Health students = \$1,523; and non-Health Science students = \$36,560.

Schedule II: Memo Expense Summary 1981-82  
SCHOOL OF DENTISTRY

		I N S T R U C T I O N											
<u>Real Cost and/or Value</u>		<u>Total Expense</u>	<u>Total Instruction</u>	<u>Undergrad D.D.S.</u>	<u>Dental Hygiene</u>	<u>Dental Assisting</u>	<u>Undergrad Other</u>	<u>Graduate/ Resident In Hospital</u>	<u>Graduate Not In Hospital</u>	<u>Postgrad. and/or Cont. Educ.</u>	<u>Research</u>	<u>Patient Service</u>	<u>External Professional Service</u>
I.	Non-Health Sciences Course Work (1)	56,314	56,314	1,552	42,486	8,493	0	0	3,783	0	0	0	0
II.	Volunteer and Clinical Faculty (2)	<u>646,108</u>	<u>646,108</u>	<u>535,407</u>	<u>110,701</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>
III.	Total Real/Replaceable Costs	702,422	702,422	536,959	153,187	8,493	0	0	3,783	0	0	0	0

NOTES: (1) This item represents a calculated value cost of non-Health Science course work not funded within the accounts of the Health Sciences. The calculated value is based upon 493 credit hours taken by Undergraduate D.D.S., Dental Hygiene, and graduate students at an estimated \$97 per credit hour and 149 credit hours taken by Dental Assisting students in General College at an estimated \$57 per credit hour.

(2) Includes contributions from voluntary faculty (\$32,900) and an estimated dollar amount (\$613,208) which would be paid to part-time clinical faculty if they were paid at the full-time salary base.



Schedule III: Comparative Program Costs and Income  
SCHOOL OF DENTISTRY

School of Dentistry Direct Expense, 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

School of Dentistry Programs	1971-72 School of Dentistry		1973-74 School of Dentistry		1977-78 School of Dentistry		1979-80 School of Dentistry		1981-82 School of Dentistry	
	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total
Undergraduate D.D.S.	\$1,774,917	47.0%	\$3,312,774	56.0%	\$4,587,827	50.4%	\$ 5,361,508	49.9%	\$ 6,112,322	46.6%
Dental Hygiene	196,338	5.2	254,992	4.3	1,044,830	11.5	962,168	8.9	688,599	5.3
Dental Assisting	111,545	3.0	113,334	1.9	198,965	2.2	213,356	2.0	170,781	1.3
Graduate M.S., Ph.D.	665,143	17.6	781,246	13.2	1,150,957	12.7	1,491,492	13.9	1,875,785	14.3
Graduate Resident	147,333	3.9	127,966	2.2	267,454	2.9	338,583	3.1	433,981	3.3
Postgrad/Continuing Education	83,085	2.2	86,944	1.4	268,087	2.9	365,125	3.4	387,829	3.0
Other Education	144,649	3.8	182,137	3.1	101,631	1.1	188,835	1.8	54,007	.4
<b>Total Education</b>	<b>\$3,123,010</b>	<b>82.7%</b>	<b>\$4,859,393</b>	<b>82.1%</b>	<b>\$7,619,751</b>	<b>83.7%</b>	<b>\$ 8,921,067</b>	<b>83.0%</b>	<b>\$ 9,723,304</b>	<b>74.2%</b>
Research	\$ 490,219	13.0%	\$ 838,037	14.2%	\$1,016,355	11.2%	\$ 1,245,963	11.6%	\$ 2,229,089	17.0%
Patient Service	(not categorized)		137,881	2.3	269,309	3.0	313,933	2.9	540,666	4.1
External Professional Service	163,401	4.3	80,105	1.4	193,270	2.1	265,651	2.5	621,366	4.7
<b>Total Costs</b>	<b>\$3,776,630</b>	<b>100.0%</b>	<b>\$5,915,416</b>	<b>100.0%</b>	<b>\$9,098,685</b>	<b>100.0%</b>	<b>\$10,746,614</b>	<b>100.0%</b>	<b>\$13,114,425</b>	<b>100.0%</b>

School of Dentistry Income by Source, 1973-74, 1977-78, 1979-80, and 1981-82

Income Source	1971-72 School of Dentistry		1973-74 School of Dentistry		1977-78 School of Dentistry		1979-80 School of Dentistry		1981-82 School of Dentistry	
	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total
A. State of Minnesota										
1. "01XX" Maintenance and Operation Funds	NOT AVAILABLE		\$3,446,060	58.3%	\$6,655,317	73.2%	\$ 7,895,546	73.5%	\$ 7,910,088	60.3%
2. Special State Appropriations			0	0	494,279	5.4	86,122	.8	91,881	.7
Subtotal			\$3,446,060	58.3%	\$7,149,596	78.6%	\$ 7,981,668	74.3%	\$ 8,001,969	61.0%
B. Federal Government										
1. Training Grants and Other Programs			\$1,583,097	26.7%	\$1,126,793	12.4%	\$ 564,682	5.2%	\$ 234,432	1.8%
2. Research Grants			690,296	11.7	480,557	5.3	449,898	4.2	1,000,749	7.6
Subtotal			\$2,273,393	38.4%	\$1,607,350	17.7%	\$ 1,014,580	9.4%	\$ 1,235,181	9.4%
C. Foundations, Gifts, Endowments and Other Sources										
1. Multi-purpose (Teaching, Research, Service or Combination)			\$ 166,134	2.8%	\$ 312,681	3.4%	\$ 1,360,396	12.7%	\$3,260,912	24.9%
2. Research Projects			29,829	.5	29,058	.3	389,970	3.6	616,363	4.7
Subtotal			\$ 195,963	3.3%	\$ 341,739	3.7%	\$ 1,750,366	16.3%	\$ 3,877,275	29.6%
<b>Total Income</b>	<b>\$3,776,630</b>	<b>100.0%</b>	<b>\$5,915,416</b>	<b>100.0%</b>	<b>\$9,098,685</b>	<b>100.0%</b>	<b>\$10,746,614</b>	<b>100.0%</b>	<b>\$13,114,425</b>	<b>100.0%</b>

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
 MEDICAL SCHOOL

	I N S T R U C T I O N													
	Total Expense	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Graduate Medical Fellow & Specialist	Graduate Other (1)	Postgrad and/or Cont. Ed.	Research	Patient Service	External Professional Service
<b>DIRECT EXPENSE</b>														
<b>I. Salaries</b>														
Administrative Classes	718,484	482,120	268,414	50,489	4,640	4,640	2,307	4,917	96,740	24,437	25,536	140,025	55,400	40,939
Professorial Classes	23,193,729	11,318,968	2,748,662	586,754	140,100	28,631	170,027	235,531	5,155,614	1,393,948	859,701	7,645,173	3,363,795	865,793
Research Classes	825,187	106,726	69,758	1,019	0	0	3,553	0	15,532	3,724	13,140	663,353	45,758	9,350
Student Service Classes	1,509,531	503,856	111,218	18,127	63,404	27,520	12,668	39,390	53,587	139,703	38,239	971,343	32,909	1,423
Student Fellow Classes	4,923,701	3,764,663	415,655	5,292	38,760	38,279	8,124	10,557	2,941,332	141,848	164,816	598,103	552,435	8,500
Other Academic Classes	704,245	131,459	50,436	15,583	0	0	3,953	1,622	39,928	3,441	16,496	562,062	9,084	1,640
Civil Service Classes	19,428,894	3,172,759	826,145	202,764	72,515	18,975	39,871	89,373	1,255,051	391,372	276,693	13,739,112	2,389,373	127,650
Subtotal Salaries	51,303,771	19,480,551	4,490,288	880,028	319,419	118,045	240,503	381,390	9,557,784	2,098,473	1,394,621	24,319,171	6,448,754	1,055,295
%	100.0	37.9	8.8	1.7	.6	.2	.5	.7	18.6	4.1	2.7	47.4	12.6	2.1
II. Employee Benefits	8,054,279	2,730,566	711,435	153,762	38,997	9,378	39,438	59,494	1,178,037	326,138	213,887	4,083,584	1,052,484	187,645
III. Stipends	843,721	843,721	191,492	0	0	0	0	7,659	589,979	54,591	0	0	0	0
IV. Total Salary Expense	60,201,771	23,054,838	5,393,215	1,033,790	358,416	127,423	279,941	448,543	11,325,800	2,479,202	1,608,508	28,402,755	7,501,238	1,242,940
%	100.0	38.3	9.0	1.7	.6	.2	.5	.7	18.8	4.1	2.7	47.2	12.5	2.0
V. Non-Salary Expense	15,627,142	5,922,687	1,375,188	265,661	93,763	31,254	78,136	109,390	2,906,648	640,713	421,934	7,407,265	1,969,020	328,170
%	100.0	37.9	8.8	1.7	.6	.2	.5	.7	18.6	4.1	2.7	47.4	12.6	2.1
VI. Total Direct Expense	75,828,913	28,977,525	6,768,403	1,299,451	452,179	158,677	358,077	557,933	14,232,448	3,119,915	2,030,442	35,810,020	9,470,258	1,571,110
%	100.0	38.2	8.9	1.7	.6	.2	.5	.7	18.8	4.1	2.7	47.2	12.5	2.1
<b>INDIRECT EXPENSE</b>														
General Administration	7,223,660	2,737,767	635,682	122,802	43,342	14,447	36,118	50,566	1,343,601	296,170	195,039	3,424,015	910,181	151,697
Sponsored Prog. Adm.	660,700	250,405	58,142	11,232	3,964	1,321	3,304	4,625	122,890	27,089	17,838	313,172	83,248	13,875
Student Services	1,474,480	558,828	129,754	25,066	8,847	2,949	7,372	10,321	274,253	60,454	39,812	698,904	185,784	30,964
Library	2,434,130	922,535	214,203	41,380	14,605	4,868	12,171	17,039	452,748	99,799	65,722	1,153,778	306,700	51,117
Operations & Maintenance of Physical Plant & Equipment Use Charge	5,421,250	2,054,654	477,070	92,161	32,528	10,843	27,106	37,949	1,008,353	222,271	146,373	2,569,673	683,078	113,845
VII. Total Indirect Expense	17,214,220	6,524,189	1,514,851	292,641	103,286	34,428	86,071	120,500	3,201,845	705,783	464,784	8,159,542	2,168,991	361,498
%	100.0	37.9	8.8	1.7	.6	.2	.5	.7	18.6	4.1	2.7	47.4	12.6	2.1
VIII. TOTAL EXPENSE	93,043,133	35,501,714	8,283,254	1,592,092	555,465	193,105	444,148	678,433	17,434,293	3,825,698	2,495,226	43,969,562	11,639,249	1,932,608
%	100.0	38.1	8.9	1.7	.6	.2	.5	.7	18.7	4.1	2.7	47.3	12.5	2.1

NOTES: (1) Total includes instruction of Medical students = \$3,027,499; Dentistry students = \$93,619; Nursing students = \$61,437; Pharmacy students = \$36,082; Public Health students = \$72,165; and non-Health Science students = \$534,896.

Schedule II: Memo Expense Summary 1981-82  
 MEDICAL SCHOOL

	I N S T R U C T I O N													
	Total Expense	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Graduate Med. Fellow & Specialist	Graduate Other	Postgrad and/or Cont. Ed.	Research	Patient Service	External Professional Service
<u>Real Cost and/or Value</u>														
I. Non-Health Sciences Course Work (1)	187,889	187,889	17,072	37,345	0	0	0	0	0	133,472	0	0	0	0
II. Physician Volunteers (2)	13,000,000	13,000,000	6,700,000	520,000	0	0	60,000	130,000	5,200,000	0	390,000	0	0	0
III. Private Practice Income (3)	8,750,000	4,278,750	1,041,250	218,750	52,500	8,750	61,250	96,250	1,951,250	525,000	323,750	2,878,750	1,268,750	323,750
IV. Non-Payroll Salaries and Stipends (4)	<u>103,586</u>	<u>56,298</u>	<u>17,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,140</u>	<u>3,963</u>	<u>360</u>	<u>28,553</u>	<u>1,350</u>	<u>17,385</u>
V. Total Real/Replaceable Costs	22,041,475	17,522,937	7,776,157	776,095	52,500	8,750	121,250	226,250	7,185,390	662,435	714,110	2,907,303	1,270,100	341,135

- NOTE: (1) This item represents a calculated value/cost on non-Health Science course work not funded within the accounts of the Health Sciences. The calculated value is based upon 1,937 credit hours at an estimated \$97 per credit hour.
- (2) Effort reports were completed by 1,814 clinical (voluntary) faculty who contributed 10,411 hours of work time each week. The annual value for 1981-82 is estimated to be \$13,000,000.
- (3) Estimated expenditures incurred outside University accounts by Medical School departments whose faculty members participate in medical practice governed by the Regent's private consultation practice policy. Funds are used to underwrite various aspects of Medical School programs including costs of faculty compensation, research activities, equipment, travel, teaching and laboratory supplies, medical practice insurance, office supplies, publications, and communications. These expenditures represent costs for maintenance of quality and quantity of programs.
- (4) This represents salary and/or stipends paid directly to individual staff members by various organizations such as the American Heart Association and the American Cancer Society. These payments are made directly to individuals in accordance with agency policy. These costs are not otherwise included within regular University accounts.

Schedule III: Comparative Program Costs and Income  
MEDICAL SCHOOL

Medical School Direct Expense 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

Medical School Program	1971-72 Medical School		1973-74 Medical School		1977-78 Medical School		1979-80 Medical School		1981-82 Medical School	
	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total
Undergrad Medical Education, M.D.	\$ 3,441,805	12.1%	\$ 4,349,064	12.9%	\$ 5,115,364	9.9%	\$ 6,229,077	9.7%	\$ 6,768,403	8.9
Clinical Science Graduate Education	5,132,569	18.1	6,190,426	18.3	9,532,343	18.5	12,207,719	19.1	14,232,448	18.8
Basic Science Graduate Education	1,551,846	5.5	2,584,994	7.7	2,377,744	4.6	2,460,714	3.8	3,119,915	4.1
Allied Health Education	1,372,782	4.8	768,221	2.3	1,060,387	2.1	1,145,517	1.8	1,299,451	1.7
Postgrad/Continuing Education	766,056	2.7	762,220	2.3	1,444,429	2.8	1,693,293	2.7	2,030,442	2.7
Other Education	1,171,601	4.1	761,219	2.2	1,115,386	2.1	1,335,519	2.1	1,526,866	2.0
<b>Total Education</b>	<b>\$13,436,659</b>	<b>47.3%</b>	<b>\$15,416,144</b>	<b>45.7%</b>	<b>\$20,645,653</b>	<b>40.0%</b>	<b>\$25,071,839</b>	<b>39.2%</b>	<b>28,977,525</b>	<b>38.2</b>
Research	\$12,323,419	43.3%	\$13,887,963	41.2%	\$23,305,512	45.1%	\$29,857,944	46.7%	35,810,020	47.2
Patient Service	1,883,995	6.6	3,129,787	9.3	6,517,545	12.6	7,628,663	11.9	9,470,258	12.5
External Professional	794,228	2.8	1,311,164	3.8	1,182,405	2.3	1,408,428	2.2	1,571,110	2.1
<b>Total Costs</b>	<b>\$28,438,301</b>	<b>100.0%</b>	<b>\$33,745,058</b>	<b>100.0%</b>	<b>\$51,651,115</b>	<b>100.0%</b>	<b>\$63,966,874</b>	<b>100.0%</b>	<b>75,828,913</b>	<b>100.0%</b>

Medical School Income by Source, 1973-74, 1977-78, 1979-80 and 1981-82

Income Source	1971-72 Medical School		1973-74 Medical School		1977-78 Medical School		1979-80 Medical School		1981-82 Medical School	
	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total
A. State of Minnesota										
1. "01XX Maintenance and Operation Funds	NOT AVAILABLE		\$ 6,574,135	19.5%	\$13,503,303	26.1%	\$17,958,664	28.1%	\$20,845,972	27.5
2. Special State Appropriations			2,724,453	8.1	3,789,660	7.3	1,498,357	2.3	2,955,376	3.9
Subtotal			\$ 9,298,588	27.6%	\$17,292,963	33.4%	\$19,457,021	30.4%	23,801,348	31.4%
B. Federal Government										
1. Training Grants and Other Programs			\$ 6,652,991	19.7%	\$ 2,975,962	5.8	4,388,028	6.8%	3,622,586	4.8
2. Research Grants			11,299,235	33.5	18,124,579	35.1	22,371,745	35.0	26,439,525	34.9
Subtotal			\$17,952,226	53.2%	\$21,100,541	40.9%	\$26,759,773	41.8%	30,062,111	39.7%
C. Foundations, Gifts, Endowments and Other Sources										
1. Multi-purpose (Teaching, Research, Service or Combination)			\$ 3,204,368	9.5%	\$ 8,305,779	16.1%	\$12,086,535	18.9%	15,699,780	20.7
2. Research Projects			3,289,876	9.7	4,951,832	9.6	5,663,545	8.9	6,265,674	8.2
Subtotal			\$ 6,494,244	19.2%	\$13,257,611	25.7%	\$17,750,080	27.8%	21,965,454	28.9%
<b>Total Income</b>			<b>\$33,745,058</b>	<b>100.0%</b>	<b>\$51,651,115</b>	<b>100.0%</b>	<b>\$63,966,874</b>	<b>100.0%</b>	<b>75,828,913</b>	<b>100.0%</b>

## Schedule I: Health Sciences Cost Study Expense Summary 1981-82

26.

## UNIVERSITY HOSPITALS

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other (1)	Postgrad. and/or Cont. Educ. (2)	School of Public Health Hosp. Admin.
<u>I. Medical School Payroll</u>												
Administrative Classes	22,284	0	22,284	0	0	0	0	0	0	0	0	0
Professorial Classes	1,174,864	181,067	262,496	2,191	940	12,211	9,339	537,570	0	90,273	78,777	0
Student Service Classes	20,353	1,297	0	0	0	0	0	3,894	0	15,162	0	0
Student Fellow Classes	2,661,038	310,528	10,126	0	528	10,591	0	2,195,430	0	4,750	129,085	0
Other Academic Classes	93	0	0	0	0	0	0	0	0	0	93	0
Civil Service Classes	84,608	14,414	14,742	76	679	3,900	0	38,882	0	3,398	8,517	0
Subtotal Salaries	3,963,240	507,306	309,648	2,267	2,147	26,702	9,339	2,775,776	0	113,583	216,472	0
Employee Benefits	198,092	30,209	46,287	350	250	2,490	1,443	89,083	0	14,476	13,504	0
Stipends	181,145	0	0	0	0	0	0	181,145	0	0	0	0
Total Medical School Payroll	4,342,477	537,515	355,935	2,617	2,397	29,192	10,782	3,046,004	0	128,059	229,976	0
<u>II. School of Dentistry Payroll</u>												
Student Service Classes	7,287	0	0	5,398	0	0	0	0	0	1,889	0	0
Student Fellow Classes	32,780	0	0	348	0	0	0	0	25,469	6,963	0	0
Total School of Dentistry Payroll	40,067	0	0	5,746	0	0	0	0	25,469	8,852	0	0
<u>III. School of Public Health Payroll</u>												
Professorial Classes	37,161	837	0	0	0	319	1,132	0	0	29,739	5,134	0
Student Fellow Classes	29,174	0	0	0	0	0	0	0	0	29,174	0	0
Civil Service Classes	7,305	0	0	0	0	0	0	0	0	7,102	203	0
Total School of Public Health Payroll	73,640	837	0	0	0	319	1,132	0	0	66,015	5,337	0
<u>IV. College of Pharmacy Payroll</u>												
Administrative Classes	5,937	0	0	0	0	0	0	0	0	5,937	0	0
Professorial Classes	59,800	0	0	0	37,415	0	1,214	0	0	19,971	1,200	0
Total College of Pharmacy Payroll	65,737	0	0	0	37,415	0	1,214	0	0	25,908	1,200	0
<u>V. School of Nursing</u>												
Professorial Classes (No Employee Benefits) (No Stipends)	5,162	0	0	0	0	2,038	15	0	0	2,815	294	0
Total School of Nursing Payroll	5,162	0	0	0	0	2,038	15	0	0	2,815	294	0
<u>VI. Total Items I thru V</u>												
Total Personnel	4,527,083	538,352	355,935	8,363	39,812	31,549	13,143	3,046,004	25,469	231,649	236,807	0
Non-salary Expense	24,600	2,927	1,943	49	221	172	74	16,556	148	1,255	1,255	0
Total Direct Costs	4,551,683	541,279	357,878	8,412	40,033	31,721	13,217	3,062,560	25,617	232,904	238,062	0
Indirect Costs (20% of Direct Costs)	910,337	108,256	71,576	1,682	8,007	6,344	2,643	612,512	5,123	46,581	47,613	0
<u>VII. Totals</u>	5,462,020	649,535	429,454	10,094	48,040	38,065	15,860	3,675,072	30,740	279,485	285,675	0

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
UNIVERSITY HOSPITALS

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other (1)	Postgrad. and/or Cont. Educ. (2)	School of Public Health Hosp. Admin.
<u>VIII. Hospital Cost Centers</u>												
Nursing Services	737,404	35,332	225,888	1,224	488	96,431	3,304	189,958	184	184,595		
Bio-Medical Engineering	9,225						4,613			4,612		
Respiratory Care	46,370	613	29,409			417		15,692		239		
Pharmacy	124,828	2,198	2,756		88,609		1,138	15,099		15,028		
Operating Rooms	66,955	7,925	3,513	1,040	35	11,978	621	30,468	1,789	1,551	1,035	7,000
Q/A Pat. Monit., Infec. Ctrl.	25,284	3,613	7,246			3,052	3,683	7,578		112		
Nutrition	118,602		118,602									
Social Services	46,619	2,058	3,168			317	367	21,139	1,186	18,384		
Outpatient Department	90,600	12,121	812	4,097		14,637	473	50,899	2,901	4,237		423
Therapeutic Radiology	73,528	4,588	25,179					42,861				900
Medical Records	71,582	3,616	12,757	155	155	709	3,025	46,922	2,689	799		755
Hospital Laboratories	170,188	3,056	78,046				8,552	70,290		2,931	2,547	4,766
Administration	66,730		3,863		2,271	22,617		13,159		5,678		19,142
Physical Medicine & Rehab.	124,184	1,254	104,016			3,951	6,577	513		7,873		
Radiology	312,057		268,790					43,267				
<b>Totals</b>	<u>2,084,156</u>	<u>76,374</u>	<u>884,045</u>	<u>6,516</u>	<u>91,558</u>	<u>154,109</u>	<u>32,353</u>	<u>547,845</u>	<u>8,749</u>	<u>246,039</u>	<u>3,582</u>	<u>32,986</u>
Indirect Costs (20% of Hospital Cost Centers)	416,831	15,275	176,809	1,303	18,311	30,822	6,471	109,569	1,750	49,208	716	6,597
<b>Totals</b>	<u>2,500,987</u>	<u>91,649</u>	<u>1,060,854</u>	<u>7,819</u>	<u>109,869</u>	<u>184,931</u>	<u>38,824</u>	<u>657,414</u>	<u>10,499</u>	<u>295,247</u>	<u>4,298</u>	<u>39,583</u>
<u>IX. Total Program Contributions</u>	<u>7,963,007</u>	<u>741,184</u>	<u>1,490,308</u>	<u>17,913</u>	<u>157,909</u>	<u>222,996</u>	<u>54,684</u>	<u>4,332,486</u>	<u>41,239</u>	<u>574,732</u>	<u>289,973</u>	<u>39,583</u>

NOTES: (1) Total includes instruction of \$319,039 or Medical School students; \$21,841 in Dentistry; \$162,773 in Public Health, \$63,863 in Pharmacy; and \$7,216 in Nursing.  
(2) Total includes instruction of \$281,652 in Medicine; \$6,501 in Public Health; \$1,462 in Pharmacy; and \$358 in Nursing.

Schedule II: Health Sciences Cost Study Expense Summary 1981-82  
 MEDICAL SCHOOL/UNIVERSITY HOSPITALS DIRECT EXPENSE SUMMARY

	Total Expense	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Graduate Other	Postgrad. and/or Cont. Educ.	Research	Patient Service	External Professional Service
<u>DIRECT EXPENSE</u>														
<u>I. Medical School Payroll Salaries</u>														
Administrative Classes	740,768	504,404	268,414	72,773	4,640	4,640	2,307	4,917	96,740	24,437	25,536	140,025	55,400	40,939
Professorial Classes	24,368,593	12,493,832	2,929,729	849,250	142,291	29,571	182,238	244,870	5,693,184	1,484,221	938,478	7,645,173	3,363,795	865,793
Research Classes	825,187	106,726	69,758	1,019	0	0	3,553	0	15,532	3,724	13,140	663,353	45,758	9,350
Student Service Classes	1,529,884	524,209	112,515	18,127	63,404	27,520	12,668	39,390	57,481	154,865	38,239	971,343	32,909	1,423
Student Fellow Classes	7,584,739	6,425,701	726,183	15,418	38,760	38,807	18,715	10,557	5,136,762	146,598	293,901	598,103	552,435	8,500
Other Academic Classes	704,338	131,552	50,436	15,583	0	0	3,953	1,622	39,928	3,441	16,589	562,062	9,084	1,640
Civil Service Classes	19,513,502	3,257,367	840,559	217,506	72,591	19,654	43,771	89,373	1,293,933	394,770	285,210	13,739,112	2,389,373	127,650
Subtotal Salaries	55,267,011	23,443,791	4,997,594	1,189,676	321,686	120,192	267,205	390,729	12,333,560	2,212,056	1,611,093	24,319,171	6,448,754	1,055,295
<u>II. Employee Benefits</u>	8,252,371	2,928,658	741,644	200,049	39,347	9,628	41,928	60,937	1,267,120	340,614	227,391	4,083,584	1,052,484	187,645
<u>III. Stipends</u>	1,024,866	1,024,866	191,492	0	0	0	0	7,659	771,124	54,591	0	0	0	0
<u>IV. Total Salary Expense</u>	64,544,248	27,397,315	5,930,730	1,389,725	361,033	129,820	309,133	459,325	14,371,804	2,607,261	1,838,484	28,402,755	7,501,238	1,242,940
<u>V. Non-Salary Expense</u>	15,627,142	5,922,687	1,375,188	265,661	93,763	31,254	78,136	109,390	2,906,648	640,713	421,934	7,407,265	1,969,020	328,170
<u>VI. Total Direct Expense</u>	80,171,390	33,320,002	7,305,918	1,655,386	454,796	161,074	387,269	568,715	17,278,452	3,247,974	2,260,418	35,810,020	9,470,258	1,571,110

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
HENNEPIN COUNTY MEDICAL CENTER

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry (1)	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other (2)	Postgrad. and/or Cont. Educ. (3)	School of Public Health Hosp. Admin.
<u>I. Medical School Payroll</u>												
Professorial Classes	3,028,306	746,627	41,789	3,121	2,590	26,120	47,424	1,874,695	0	102,206	183,734	0
Student Service Classes	0	0	0	0	0	0	0	0	0	0	0	0
Student Fellow Classes	2,261,380	294,253	0	0	0	4,293	0	1,889,150	0	17,299	56,385	0
Civil Service Classes	6,501	1,560	0	0	0	0	0	3,942	0	0	999	0
Subtotal Salaries	5,296,187	1,042,440	41,789	3,121	2,590	30,413	47,424	3,767,787	0	119,505	241,118	0
Employee Benefits	556,328	137,154	7,661	572	475	4,788	8,694	344,384	0	18,736	33,864	0
Stipends	105,181	0	0	0	0	0	0	105,181	0	0	0	0
Total Medical School Payroll	5,957,696	1,179,594	49,450	3,693	3,065	35,201	56,118	4,217,352	0	138,241	274,982	0
<u>II. School of Dentistry Payroll</u>												
Professorial Classes	126,286	0	0	42,292	0	0	3,382	0	70,204	3,675	6,733	0
Student Service Classes	25,539	0	0	9,789	0	0	0	0	3,966	11,784	0	0
Student Fellow Classes	72,799	0	0	1,635	0	0	0	0	55,374	15,790	0	0
Subtotal Salaries	224,624	0	0	53,716	0	0	3,382	0	129,544	31,249	6,733	0
Employee Benefits	26,365	0	0	8,829	0	0	706	0	14,657	767	1,406	0
Stipends	8,142	0	0	0	0	0	0	0	8,142	0	0	0
Total School of Dentistry Payroll	259,131	0	0	62,545	0	0	4,088	0	152,343	32,016	8,139	0
<u>III. College of Pharmacy Payroll</u>												
Professorial Classes	28,322	0	0	0	25,407	0	164	0	0	356	2,395	0
Employee Benefits	3,471	0	0	0	3,114	0	20	0	0	44	293	0
Total College of Pharmacy Payroll	31,793	0	0	0	28,521	0	184	0	0	400	2,688	0
<u>IV. Hennepin Co. Medical Ctr. Payroll</u>												
Professorial Classes	1,084,049	264,927	19,633	1,151	0	0	0	694,703	0	13,748	89,887	0
Employee Benefits (15% of non-student)	162,607	39,739	2,945	173	0	0	0	104,205	0	2,062	13,483	0
Total Henn. Co. Med. Ctr. Payroll	1,246,656	304,666	22,578	1,324	0	0	0	798,908	0	15,810	103,370	0
<u>V. Total Items I thru IV</u>												
Total Personnel	7,495,276	1,484,260	72,028	67,562	31,586	35,201	60,390	5,016,260	152,343	186,467	389,179	0
Non-Salary Expense	0	0	0	0	0	0	0	0	0	0	0	0
Total Direct Costs	7,495,276	1,484,260	72,028	67,562	31,586	35,201	60,390	5,016,260	152,343	186,467	389,179	0
Indirect Costs (20% of D.C.)	1,499,055	296,852	14,406	13,512	6,317	7,040	12,078	1,003,252	30,469	37,293	77,836	0
<u>VI. Totals</u>	<u>8,994,331</u>	<u>1,781,112</u>	<u>86,434</u>	<u>81,074</u>	<u>37,903</u>	<u>42,241</u>	<u>72,468</u>	<u>6,019,512</u>	<u>182,812</u>	<u>223,760</u>	<u>467,015</u>	<u>0</u>



Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
HENNEPIN COUNTY MEDICAL CENTER

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry (1)	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other (2)	Postgrad. and/or Cont. Educ. (3)	School of Public Health Hosp. Admin.
<b>VII. Hospital Cost Centers</b>												
Respiratory Therapy	67,185	24,050	0	0	0	0	0	43,135	0	0	0	0
Poison Center	16,824	672	1,278	0	5,122	168	0	3,363	0	2,858	3,363	0
Food Service	61,999	6,758	45,507	0	124	620	0	7,750	0	1,240	0	0
Operating Room	14,195	8,517	0	0	0	0	0	5,678	0	0	0	0
Outpatient Department	105,164	31,234	0	4,522	0	2,419	0	58,892	4,101	3,996	0	0
Social Service	31,555	6,374	95	0	0	1,041	23,761	0	0	284	0	0
Medical Records	12,684	393	0	0	0	393	0	9,920	0	989	0	989
Library	28,493	4,872	2,051	0	2,394	2,564	0	11,768	3,505	0	0	1,339
Emergency Room	108,762	41,908	12,238	0	0	5,955	0	47,887	0	0	0	774
Nursing Service Administration	50,464	4,390	2,170	0	2,624	4,390	0	8,781	0	26,343	0	1,766
Inpatient Nursing Services	610,000	42,700	21,350	0	25,620	68,930	0	430,050	4,270	17,080	0	0
Family Practice	235,131	3,000	0	0	0	0	0	232,131	0	0	0	0
Physical Therapy/Occupational Therapy	9,355	0	9,355	0	0	0	0	0	0	0	0	0
Clinical Lab	18,294	0	0	0	0	0	0	17,324	584	386	0	0
Pharmacy	6,041	0	0	0	6,041	0	0	0	0	0	0	0
Subtotals Cost Centers	1,376,146	174,868	94,044	4,522	41,925	86,480	23,761	876,679	12,460	53,176	3,363	4,868
Indirect Costs (20% of Hospital Cost Centers)	275,229	34,974	18,809	904	8,385	17,296	4,752	175,336	2,492	10,635	673	973
Total Cost Centers	1,651,375	209,842	112,853	5,426	50,310	103,776	28,513	1,052,015	14,952	63,811	4,036	5,841
<b>VIII. Total Program Contributions</b>	10,645,706	1,990,954	199,287	86,500	88,213	146,017	100,981	7,071,527	197,764	287,571	471,051	5,841

NOTES: (1) Total includes instruction of D.D.S. students = \$80,140, Dental Hygiene students = \$3,180, and Dental Assisting students = \$3,180.  
(2) Total includes instruction of Medical students = \$237,579, Dentistry students = \$49,375, and Pharmacy students = \$617.  
(3) Total includes instruction of Medical students = \$458,058, Dentistry students = \$9,767, and Pharmacy students = \$3,226.

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
ST. PAUL-RAMSEY MEDICAL CENTER

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Graduate Other	Postgrad. and/or Cont. Educ.	School of Public Health Hosp. Admin.
<b>I. Medical School Payroll</b>											
Professorial Classes	2,453,296	782,603	69,830	550	8,079	35,458	4,840	1,289,992	52,510	209,434	0
Research Classes	2,954	0	0	0	0	739	0	0	739	1,476	0
Student Fellow Classes	1,556,260	141,644	553	0	1,056	1,335	0	1,382,661	0	29,011	0
Civil Service Classes	3,301	441	0	0	0	0	0	1,946	0	914	0
Subtotal Salaries	4,015,811	924,688	70,383	550	9,135	37,532	4,840	2,674,599	53,249	240,835	0
Employee Benefits	439,474	139,915	12,477	98	1,444	6,468	865	230,844	9,515	37,848	0
Stipends	53,371	0	0	0	0	0	0	53,371	0	0	0
Total Medical School Payroll	4,508,656	1,064,603	82,860	648	10,579	44,000	5,705	2,958,814	62,764	278,683	0
<b>II. College of Pharmacy</b>											
Professorial Classes	95,949	0	0	0	73,828	0	827	0	3,816	17,478	0
Student Services Classes	0	0	0	0	0	0	0	0	0	0	0
Other Academic Classes	16,000	0	0	0	16,000	0	0	0	0	0	0
Civil Service Classes	3,550	0	0	0	3,550	0	0	0	0	0	0
Subtotal Salaries	115,499	0	0	0	93,378	0	827	0	3,816	17,478	0
Employee Benefits	18,867	0	0	0	15,253	0	135	0	623	2,856	0
Total College of Pharmacy Payroll	134,366	0	0	0	108,631	0	962	0	4,439	20,334	0
<b>III. St. Paul-Ramsey Hospital Payroll</b>											
Professorial Classes	1,221,188	380,039	27,819	536	3,914	18,456	3,859	687,389	18,675	80,501	0
Employee Benefits (16.1% of non-student)	196,611	61,186	4,479	86	630	2,971	621	110,670	3,007	12,961	0
Total St. Paul-Ramsey Hospital Payroll	1,417,799	441,225	32,298	622	4,544	21,427	4,480	798,059	21,682	93,462	0
<b>IV. Total Items I through III</b>											
Total Personnel	6,060,821	1,505,828	115,158	1,270	123,754	65,427	11,147	3,756,873	88,885	392,479	0
Non-Salary Expense	0	0	0	0	0	0	0	0	0	0	0
Indirect Costs (20% of Direct Costs)	1,212,164	301,166	23,032	254	24,751	13,085	2,229	751,375	17,777	78,495	0
<b>V. Totals</b>	<b>7,272,985</b>	<b>1,806,994</b>	<b>138,190</b>	<b>1,524</b>	<b>148,505</b>	<b>78,512</b>	<b>13,376</b>	<b>4,508,248</b>	<b>106,662</b>	<b>470,974</b>	<b>0</b>

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
ST. PAUL-RAMSEY MEDICAL CENTER

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Graduate Other (1)	Postgrad. and/or Cont. Educ. (2)	School of Public Health Hosp. Admin.
<u>VI. Hospital Cost Centers</u>											
Administration	18,854	2,097	0	0	878	1,240	0	4,192	4,958	0	5,489
Ambulatory Care	164,430	63,651	0	0	1,114	31,740	0	66,441	1,484	0	0
Laboratory	71,928	35,964	0	0	0	0	0	35,964	0	0	0
Library	27,698	4,509	0	0	0	0	0	12,883	9,662	0	644
Medical Records	24,985	0	0	0	0	0	0	24,985	0	0	0
Nursing Service	304,523	76,866	0	0	1,861	120,274	0	91,684	13,466	0	372
Pharmacy	92,455	8,600	0	0	64,505	8,600	0	6,450	2,150	0	2,150
Physical Medicine	53,060	15,160	0	0	0	0	0	37,900	0	0	0
Radiology	125,024	64,916	0	0	0	0	0	60,108	0	0	0
Social Service	57,395	196	0	0	0	0	0	5,375	51,824	0	0
Subtotal Cost Centers	940,352	271,959	0	0	68,358	161,854	0	345,982	83,544	0	8,655
Indirect Costs (20% of Hospital Cost Centers)	188,070	54,392	0	0	13,672	32,370	0	69,197	16,708	0	1,731
Total Cost Centers	1,128,422	326,351	0	0	82,030	194,224	0	415,179	100,252	0	10,386
<u>VII. Total Program Contributions</u>	8,401,407	2,133,345	138,190	1,524	230,535	272,736	13,376	4,923,427	206,914	470,974	10,386

NOTES: (1) Total includes instruction of Medical students = \$201,587 and Pharmacy students = \$5,327.  
(2) Total includes instruction of Medical students = \$446,573 and Pharmacy students = \$24,401.

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
VETERANS ADMINISTRATION MEDICAL CENTER

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other	Postgrad. and/or Cont. Educ.	School of Public Health Hosp. Admin.
<u>I. Medical School Payroll</u>												
Professorial Classes	19,368	3,904	692	0	0	0	0	12,986	0	0	1,786	0
Employee Benefits	1,059	213	38	0	0	0	0	710	0	0	98	0
Total Medical School Payroll	20,427	4,117	730	0	0	0	0	13,696	0	0	1,884	0
<u>II. VA Payroll - Medical School</u>												
Professorial Classes	2,781,315	637,644	220,290	20,105	2,720	37,981	28,754	1,403,156	0	167,104	263,561	0
Research Classes	2,657	0	0	0	0	0	0	531	0	531	1,595	0
Subtotal Salaries	2,783,972	637,644	220,290	20,105	2,720	37,981	28,754	1,403,687	0	167,635	265,156	0
Employee Benefits (10% of non-student)	278,397	63,764	22,029	2,010	272	3,798	2,875	140,369	0	16,764	26,516	0
Total VA Payroll - Medical School	3,062,369	701,408	242,319	22,115	2,992	41,779	31,629	1,544,056	0	184,399	291,672	0
<u>III. Total Items I and II</u>												
Total Personnel	3,082,796	705,525	243,049	22,115	2,992	41,779	31,629	1,557,752	0	184,399	293,556	0
Non-Salary	14,597	3,341	1,151	105	14	198	150	7,376	0	873	1,389	0
Total Direct Costs	3,097,393	708,866	244,200	22,220	3,006	41,977	31,779	1,565,128	0	185,272	294,945	0
Indirect Costs (20% of Direct Costs)	619,479	141,773	48,840	4,444	601	8,395	6,356	313,026	0	37,054	58,990	0
<u>IV. Totals</u>	3,716,872	850,639	293,040	26,664	3,607	50,372	38,135	1,878,154	0	222,326	353,935	0

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
 VETERANS ADMINISTRATION MEDICAL CENTER

	<u>Total Applicable Expense</u>	<u>Undergrad M.D.</u>	<u>Allied Health</u>	<u>Undergrad Dentistry</u>	<u>Undergrad Pharmacy</u>	<u>Undergrad Nursing</u>	<u>Undergrad Other</u>	<u>Medical Graduate Fellows &amp; Specialists</u>	<u>Dental Graduate Fellows &amp; Specialists</u>	<u>Graduate Other</u>	<u>Postgrad. and/or Cont. Educ.</u>	<u>School of Public Health Hosp. Admin.</u>
<b>V. Hospital Cost Centers</b> (Non-Physician and Stipend Costs)												
Medicine	222,700	22,700	0	0	0	0	4,800	195,200	0	0	0	0
Neurology	59,000	3,900	0	0	0	0	0	55,100	0	0	0	0
Surgery and O.R.	97,500	5,800	0	0	0	0	0	91,700	0	0	0	0
Psychiatry	35,500	4,600	0	0	0	0	0	30,900	0	0	0	0
Social Work	15,300	0	0	0	0	0	0	15,300	0	0	0	0
Radiology	96,800	3,500	0	0	0	0	0	93,300	0	0	0	0
Laboratories	101,700	6,900	0	0	0	0	0	94,800	0	0	0	0
Pharmacy	14,500	3,200	0	0	11,300	0	0	0	0	0	0	0
Education	192,000	17,300	0	0	1,000	0	1,800	169,200	2,000	0	0	700
Psychology	6,800	0	0	0	0	0	0	6,800	0	0	0	0
Aphasia	5,600	0	0	0	0	0	0	5,600	0	0	0	0
Nuclear Medicine	3,200	3,200	0	0	0	0	0	0	0	0	0	0
Nursing	661,500	22,700	0	0	0	0	9,400	629,400	0	0	0	0
Rehab. Medicine	15,900	2,800	0	0	0	0	0	13,100	0	0	0	0
Dietetics	5,300	3,100	0	0	0	0	2,200	0	0	0	0	0
Dental	21,900	0	0	0	0	0	0	0	21,900	0	0	0
Administration	133,400	26,500	0	0	500	0	1,500	99,500	1,700	0	0	3,700
Stipend Costs*	2,328,900	0	0	0	18,900	0	0	2,232,700	50,300	0	0	27,000
Subtotal Cost Centers	4,017,500	126,200	0	0	31,700	0	19,700	3,732,600	75,900	0	0	31,400
Indirect Costs (20% of Hospital Cost Centers)	803,500	25,240	0	0	6,340	0	3,940	746,520	15,180	0	0	6,280
Total Cost Centers	4,821,000	151,440	0	0	38,040	0	23,640	4,479,120	91,080	0	0	37,680
<b>VI. Total Program Contributions</b>	8,537,872	1,002,079	293,040	26,664	41,647	50,372	61,775	6,357,274	91,080	222,326	353,935	37,680

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
OTHER PUBLIC AND PRIVATE HOSPITALS

	Total Applicable Expense	Undergrad M.D.	Allied Health	Undergrad Dentistry	Undergrad Pharmacy	Undergrad Nursing	Undergrad Other	Medical Graduate Fellows & Specialists	Dental Graduate Fellows & Specialists	Graduate Other	Postgrad. and/or Cont. Educ.	School of Public Health Hosp. Admin.
<u>I. Medical School Payroll</u>												
Professorial Classes	403,140	148,501	4,248	36	0	10,565	0	191,204	0	2,247	46,339	0
Research Classes	15,337	9,574	0	0	0	135	0	4,352	0	135	1,141	0
Student Service Classes	1,097	14	0	0	0	0	2	845	0	0	236	0
Student Fellow Classes	1,003,629	173,861	161	0	528	4,510	0	728,377	0	963	95,229	0
Civil Service Classes	64,986	7,288	25	0	0	2,776	7,594	37,528	0	61	9,714	0
Subtotal Salaries	1,488,189	339,238	4,434	36	528	17,986	7,596	962,306	0	3,406	152,659	0
Employee Benefits	152,758	52,249	1,350	11	0	4,258	2,399	73,647	0	772	18,072	0
Stipends	45,807	0	0	0	0	0	0	45,807	0	0	0	0
Total Medical School Payroll	1,686,754	391,487	5,784	47	528	22,244	9,995	1,081,760	0	4,178	170,731	0
<u>II. School of Dentistry Payroll</u>												
Student Fellow Classes	16,098	0	0	1,125	0	0	0	0	7,094	7,879	0	0
Stipends	2,053	0	0	0	0	0	0	0	2,053	0	0	0
Total School of Dentistry Payroll	18,151	0	0	1,125	0	0	0	0	9,147	7,879	0	0
<u>III. Total Items I and II</u>												
Total Personnel	1,704,905	391,487	5,784	1,172	528	22,244	9,995	1,081,760	9,147	12,057	170,731	0
Non-Salary Expense	1,188,892	273,445	3,567	1,189	1,189	15,456	7,133	753,758	5,944	8,322	118,889	0
Total Direct Costs	2,893,797	664,932	9,351	2,361	1,717	37,700	17,128	1,835,518	15,091	20,379	289,620	0
Indirect Costs (20% of Direct Costs)	578,759	132,986	1,870	472	343	7,540	3,426	367,104	3,018	4,076	57,924	0
<u>III. Total Program Contributions</u>	3,472,556	797,918	11,221	2,833	2,060	45,240	20,554	2,202,622	18,109	24,455	347,544	0

Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
DULUTH SCHOOL OF MEDICINE

	I N S T R U C T I O N										
	Total Expense	Total Instruction	Undergrad M.D.	Allied Health	Undergrad Other	Graduate Med Fellows & Specialists	Graduate Other	Postgrad. and/or Cont. Educ.	Research	Patient Services	External Professional Services
<b>DIRECT EXPENSE</b>											
<b>I. Salaries</b>											
Administrative Classes	116,584	83,498	59,708	1,117	2,502	17,511	0	2,660	21,043	5,923	6,120
Professorial Classes	1,373,787	651,228	445,211	45,044	67,508	16,793	45,642	31,030	638,620	15,533	68,406
Research Classes	16,368	0	0	0	0	0	0	0	16,368	0	0
Student Service Classes	70,339	15,368	6,977	0	0	0	0	8,391	54,971	0	0
Other Academic Classes	1,416	0	0	0	0	0	0	0	1,416	0	0
Civil Service Classes	775,609	262,369	230,864	0	21,527	0	2,153	7,825	507,638	4,435	1,167
Subtotal Salaries	2,354,103	1,012,463	742,760	46,161	91,537	34,304	47,795	49,906	1,240,056	25,891	75,693
%	100.0	43.0	31.6	2.0	3.9	1.4	2.0	2.1	52.7	1.1	3.2
II. Employee Benefits	422,585	184,501	136,148	8,542	16,938	6,347	8,844	7,682	219,287	4,791	14,006
III. Stipends	82,915	82,915	82,915	0	0	0	0	0	0	0	0
IV. Total Salary Expense	2,859,603	1,279,879	961,823	54,703	108,475	40,651	56,639	57,588	1,459,343	30,682	89,699
%	100.0	44.8	33.6	2.0	3.8	1.4	2.0	2.0	51.0	1.1	3.1
V. Non-Salary Expense	741,963	319,043	234,460	14,839	28,937	10,387	14,839	15,581	391,015	8,162	23,743
%	100.0	43.0	31.6	2.0	3.9	1.4	2.0	2.1	52.7	1.1	3.2
VI. Total Direct Expense	3,601,566	1,598,922	1,196,283	69,542	137,412	51,038	71,478	73,169	1,850,358	38,844	113,442
%	100.0	44.4	33.2	2.0	3.8	1.4	2.0	2.0	51.4	1.1	3.1
<b>INDIRECT EXPENSE</b>											
General & Administration	597,940	257,115	188,949	11,959	23,320	8,371	11,959	12,557	315,114	6,577	19,134
Sponsored Program Administration	12,900	5,547	4,076	258	503	181	258	271	6,798	142	413
Student Services	80,700	34,701	25,501	1,614	3,147	1,130	1,614	1,695	42,529	888	2,582
Library	70,720	30,410	22,348	1,414	2,758	990	1,414	1,486	37,269	778	2,263
Operation & Maintenance of Physical Plant & Equipment Use Charge	150,760	64,827	47,640	3,015	5,880	2,111	3,015	3,166	79,451	1,658	4,824
VII. Total Indirect Expense	913,020	392,600	288,514	18,260	35,608	12,783	18,260	19,175	481,161	10,043	29,216
%	100.0	43.0	31.6	2.0	3.9	1.4	2.0	2.1	52.7	1.1	3.2
VIII. TOTAL EXPENSE	4,514,586	1,991,522	1,484,797	87,802	173,020	63,821	89,738	92,344	2,331,519	48,887	142,658
%	100.0	43.0	31.6	2.0	3.9	1.4	2.0	2.1	52.7	1.1	3.2

Schedule III: Comparative Program Costs and Income  
DULUTH SCHOOL OF MEDICINE

Duluth School of Medicine Direct Expense 1973-74, 1977-78, 1979-80, and 1981-82

Duluth School of Medicine Programs	1973-74 UMD School of Medicine		1977-78 UMD School of Medicine		1979-80 UMD School of Medicine		1981-82 UMD School of Medicine	
	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total	Direct Expense	% of Total
Undergraduate M.D.	\$ 829,265	61.5%	\$ 988,897	41.7%	\$1,115,665	37.7%	\$1,196,283	33.2%
Allied Health	5,047	.4	28,246	1.2	15,780	.5	69,542	2.0
Undergraduate Other	139,861	10.4	136,618	5.8	167,028	5.7	137,412	3.8
Graduate Medical Fellow	1,299	.1	39,478	1.7	178,847	6.0	51,038	1.4
Postgraduate/Continuing Education	6,899	.5	72,444	3.1	57,346	1.9	73,169	2.0
Other Graduate Education	<u>14,324</u>	<u>1.1</u>	<u>29,347</u>	<u>1.2</u>	<u>75,911</u>	<u>2.6</u>	<u>71,478</u>	<u>2.0</u>
Total Education	\$ 996,695	74.0%	\$1,295,030	54.7%	\$1,610,577	54.4%	\$1,598,922	44.4%
Research	\$ 262,512	19.5%	\$ 997,592	42.1%	\$1,221,437	41.3%	\$1,850,358	51.4%
Patient Service	2,450	.2	17,566	.7	31,628	1.1	38,844	1.1
External Professional Service	<u>85,350</u>	<u>6.3</u>	<u>59,516</u>	<u>2.5</u>	<u>95,796</u>	<u>3.2</u>	<u>113,442</u>	<u>3.1</u>
Total Costs	<u>\$1,347,007</u>	<u>100.0%</u>	<u>\$2,369,704</u>	<u>100.0%</u>	<u>\$2,959,438</u>	<u>100.0%</u>	<u>\$3,601,566</u>	<u>100.0%</u>

Duluth School of Medicine Income by Source 1973-74, 1977-78, 1979-80, and 1981-82

Income Source	1973-74 UMD School of Medicine		1977-78 UMD School of Medicine		1979-80 UMD School of Medicine		1981-82 UMD School of Medicine	
	Income	% of Total	Income	% of Total	Income	% of Total	Income	% of Total
A. State of Minnesota								
1. "01XX" Maintenance and Operation Funds	\$ 0	0 %	\$ 19,641	.8%	\$2,110,502	71.3%	\$2,554,160	70.9%
2. Special State Appropriations	<u>689,832</u>	<u>51.2</u>	<u>1,757,136</u>	<u>74.2</u>	<u>115,793</u>	<u>3.9</u>	<u>115,266</u>	<u>3.2</u>
Sub Total	\$ 689,832	51.2%	\$1,776,777	75.0%	\$2,226,295	75.2%	\$2,669,426	74.1%
B. Federal Government								
1. Training Grants and Other Programs	\$ 147,647	11.0%	\$ 170,470	7.2%	\$ 228,276	7.7%	\$ 270,912	7.5%
2. Research Grants	<u>351,525</u>	<u>26.1</u>	<u>160,551</u>	<u>6.8</u>	<u>227,968</u>	<u>7.7</u>	<u>498,796</u>	<u>13.9</u>
Sub Total	\$ 499,172	37.1%	\$ 331,021	14.0%	\$ 456,244	15.4%	\$ 769,708	21.4%
C. Foundations, Gifts, Endowments and Other Sources								
1. Multi-purpose (Teaching, Research, Service or Combination)	\$ 69,436	5.1%	\$ 140,887	5.9%	\$ 169,737	5.7%	\$ 120,785	3.4%
2. Research Projects	<u>88,567</u>	<u>6.6</u>	<u>121,019</u>	<u>5.1</u>	<u>107,162</u>	<u>3.7</u>	<u>41,647</u>	<u>1.1</u>
Sub Total	\$ 158,003	11.7%	\$ 261,906	11.0%	\$ 276,899	9.4%	\$ 162,432	4.5%
Total Income	<u>\$1,347,007</u>	<u>100.0%</u>	<u>\$2,369,704</u>	<u>100.0%</u>	<u>\$2,959,438</u>	<u>100.0%</u>	<u>\$3,601,566</u>	<u>100.0%</u>



Schedule I: Health Sciences Cost Study Expense Summary 1981-82  
DULUTH DENTAL HYGIENE EDUCATION PROGRAM

38.

	<u>I N S T R U C T I O N</u>							
	<u>Total Expense</u>	<u>Total Instruction</u>	<u>Dental Hygiene</u>	<u>Other Education (1)</u>	<u>Post grad and/or Cont. Educ. (2)</u>	<u>Research</u>	<u>Patient Service</u>	<u>External Professional Service</u>
<u>DIRECT EXPENSE</u>								
<u>I. Salaries</u>								
Professorial Classes	98,840	80,151	70,135	5,076	4,940	4,298	4,298	10,093
Other Academic Classes	62,510	55,790	48,677	6,715	398	795	516	5,409
Civil Service Classes	27,322	27,322	0	0	0	0	0	0
Subtotal Salaries	188,672	163,263	146,134	11,791	5,338	5,093	4,814	15,502
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2
<u>II. Employee Benefits</u>	26,114	22,597	20,226	1,632	739	705	666	2,146
<u>III. Total Salary</u>	214,786	185,860	166,360	13,423	6,077	5,798	5,480	17,648
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2
<u>IV. Non-Salary Expense</u>	22,117	19,131	17,141	1,371	619	597	575	1,814
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2
<u>V. Total Direct Expense</u>	236,903	204,991	183,501	14,794	6,696	6,395	6,055	19,462
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2
<u>INDIRECT EXPENSE</u>								
General & Administration	23,430	20,267	18,158	1,453	656	633	609	1,921
Sponsored Program Administration	0	0	0	0	0	0	0	0
Student Service	11,670	10,095	9,044	724	327	315	303	957
Library	10,171	8,798	7,882	631	285	275	264	833
Operation & Maintenance of Physical Plant & Equipment Use Charge	13,570	11,738	10,517	841	380	366	353	1,113
<u>VI. Total Indirect Expense</u>	58,841	50,898	45,601	3,649	1,648	1,589	1,529	4,825
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2
<u>VII. TOTAL EXPENSE</u>	295,744	255,889	229,102	18,443	8,344	7,984	7,584	24,287
%	100.0	86.5	77.5	6.2	2.8	2.7	2.6	8.2

Notes: (1) The Memo Expense Summary includes 324 credit hours of service instruction received at \$57 per credit hour equal to \$18,468. This figure is added to the total Dental Hygiene program cost.

(2) Other Education includes advising and career planning for pre-dentistry and pre-dental hygiene students.

Schedule III: Comparative Program Costs and Income  
DULUTH DENTAL HYGIENE PROGRAM

Duluth Dental Hygiene Program Direct Expense 1973-74, 1977-78, 1979-80, and 1981-82

<u>Duluth Dental Hygiene Programs</u>	1973-74 Duluth Dental Hygiene		1977-78 Duluth Dental Hygiene		1979-80 Duluth Dental Hygiene		1981-82 Duluth Dental Hygiene	
	<u>Direct Expense</u>	<u>% of Total</u>	<u>Direct Expense</u>	<u>% of Total</u>	<u>Direct Expense</u>	<u>% of Total</u>	<u>Direct Expense</u>	<u>% of Total</u>
Dental Hygiene	\$105,896	85.5%	\$200,117	95.0%	\$188,112	80.7%	\$183,501	77.5%
Other Education	<u>6,894</u>	<u>5.6</u>	<u>0</u>	<u>0</u>	<u>20,882</u>	<u>9.0</u>	<u>21,490</u>	<u>9.0</u>
Total Education	\$112,790	91.1%	\$200,117	95.0%	\$208,994	89.7%	\$204,991	86.5%
Research	\$ 0	0 %	\$ 2,380	1.1%	\$ 9,849	4.2%	\$ 6,395	2.7%
Patient Service	2,360	1.9	1,035	.5	9,439	4.0	6,055	2.6
External Professional Service	<u>8,702</u>	<u>7.0</u>	<u>7,206</u>	<u>3.4</u>	<u>4,847</u>	<u>2.1</u>	<u>19,462</u>	<u>8.2</u>
Total Costs	\$123,852	100.0%	\$210,738	100.0%	\$233,129	100.0%	\$236,903	100.0%

Duluth Dental Hygiene Income by Source 1973-74, 1977-78, 1979-80, and 1981-82

<u>Income Source</u>	1973-74 Duluth Dental Hygiene		1977-78 Duluth Dental Hygiene		1979-80 Duluth Dental Hygiene		1981-82 Duluth Dental Hygiene	
	<u>Income</u>	<u>% of Total</u>	<u>Income</u>	<u>% of Total</u>	<u>Income</u>	<u>% of Total</u>	<u>Income</u>	<u>% of Total</u>
A. State of Minnesota								
1. "01XX" Maintenance and Operation Funds	\$ 0	0 %	\$ 0	0 %	\$209,103	89.7%	\$234,102	98.8%
2. Special State Appropriations	<u>123,852</u>	<u>100.0</u>	<u>209,762</u>	<u>99.5</u>	<u>23,438</u>	<u>10.0</u>	<u>0</u>	<u>0</u>
Sub Total	\$123,852	100.0%	\$209,762	99.5%	\$232,541	99.7%	\$234,102	98.8%
B. Federal Government and Other	\$ 0	0 %	\$ 976	.5%	\$ 588	.3%	\$ 2,801	1.2%
Total Income	<u>\$123,852</u>	<u>100.0%</u>	<u>\$210,738</u>	<u>100.0%</u>	<u>\$233,129</u>	<u>100.0%</u>	<u>\$236,903</u>	<u>100.0%</u>

UNIVERSITY OF MINNESOTA  
HEALTH SCIENCES PROGRAM COSTS SUMMARY  
1981-82

Health Center Program Costs Education	ACADEMIC HEALTH SCIENCES UNITS						TEACHING HOSPITAL UNITS						Enrollment	Costs/ Enrollment
	Medical School	Dentistry	Pharmacy	Nursing	Public Health	University Hospitals	Hennepin County Medical Center	St. Paul- Ramsey Medical Center	Veterans Admin. Medical Center	Other Hospitals	Memo Item Costs	Total Program Costs		
<u>School of Nursing</u>														
Undergrad. B.S.	444,148		535	1,117,323	18,399	222,996	146,017	272,736	50,372	45,240	555,070	2,872,836	466	6,165
Graduate M.S.	61,437			1,217,382	316,948	7,216					91,980	1,694,963	199	8,517
Continuing Education				108,133		358						108,491	3,675	30
Other Education				88,719								88,719		
<u>College of Pharmacy</u>														
Undergrad B.S.	151,098		966,711	11,050	8,466	123,169	6,784	30,021	9,060	1,612	426,262	1,734,233	241	7,196
Doctor of Pharmacy	42,007		499,161	3,072	2,353	34,740	81,429	200,514	32,587	448	172,045	1,068,356	67	15,946
Grad. M.S., Ph.D.	36,082		1,144,774			528,633	617	5,327			73,138	1,852,434	82	22,591
Post Doctoral			93,920									93,920	14	6,709
Postgrad./Continuing Education			99,532			1,462	3,226	24,401				128,621	1,973	65
Other Education			92,551									92,551		
<u>School of Public Health</u>														
Masters Academic	65,589	24,226	23,948	19,684	2,241,774	162,773					225,294	2,763,288	379	7,291
Masters Residency					171,643	39,583	5,841	10,386	37,680		452,600	717,733	31	23,153
Ph.D.	6,576				440,728						4,365	451,669	38	11,886
Continuing Education					816,797	6,501						823,298	2,148	383
Other Education					1,037,552							1,037,552		
<u>School of Dentistry</u>														
Undergrad., D.D.S.	526,111	7,611,776			10,141	17,913	80,140	1,524	26,664	2,833	579,300	8,856,402	571	15,510
Dental Hygiene	29,354	858,773	826		39,180		3,180				163,346	1,094,659	137	7,990
Dental Assisting		212,522					3,180				8,493	224,195	11	20,381
Grad. M.S., Ph.D.	93,619	2,283,468			145,750	21,841	49,375			9,455	3,783	2,607,291	44	59,257
Grad./Resident		527,095				41,239	197,764		91,080	18,109		875,287	15	58,352
Postgrad./Continuing Education		484,155					9,767					493,922	3,014	164
Other Education		80,706										80,706		
<u>Medical School</u>														
Undergrad. M.D.	8,283,254		97		43,672	741,184	1,990,954	2,133,345	1,002,079	797,918	7,776,157	22,768,660	1,060	21,480
Grad. Med. Fellow & Specialist	17,434,293					4,332,486	7,071,527	4,923,427	6,357,274	2,202,622	7,185,390	49,507,019	1,106	44,762
Grad. M.S., Ph.D.	3,027,499	19,803	38,415		192,020	319,039	237,579	201,587	222,326	15,000	662,435	4,935,703	283	17,441
Allied Health	1,592,092		195			1,490,308	199,287	138,190	293,040	11,221	776,095	4,500,428	248	18,147
Postgrad./Continuing Education	2,495,226					281,652	458,058	446,573	353,935	347,544	714,110	5,097,098	6,700	761
Other Education	1,213,329					54,684	100,981	13,376	61,775	20,554	226,250	1,690,949		
Total Education	35,501,714	12,102,524	2,960,665	2,565,363	6,014,056	7,963,007	10,645,706	8,401,407	8,537,872	3,472,556	20,096,113	118,260,983		
Research	43,969,562	2,778,139	482,776	567,548	8,740,079						2,907,303	59,445,407		
Patient Service	11,639,249	672,308		47,913	91,647						1,270,100	13,721,217		
External Professional Service	1,932,608	772,274	436,567	250,088	405,835						341,135	4,138,507		
Total Costs	93,043,133	16,325,245	3,880,008	3,430,912	15,251,617	7,963,007	10,645,706	8,401,407	8,537,872	3,472,556	24,614,651	195,566,114		

UNIVERSITY OF MINNESOTA AT DULUTH  
HEALTH SCIENCES PROGRAM COSTS SUMMARY  
1981-82

41.

<u>Health Center Program Costs</u> <u>Education</u>	<u>Medical</u> <u>Program</u>	<u>Dental</u> <u>Hygiene</u>	<u>Memos</u>	<u>Total</u> <u>Program</u> <u>Costs</u>	<u>Enrollment</u>	<u>Costs/</u> <u>Enrollment</u>
<u>Duluth School of Medicine</u>						
Undergrad M.D.	1,484,797	0	0	1,484,797	96	15,467
Allied Health	87,802	0	0	87,802		
Undergrad - Other	173,020	0	0	173,020		
Grad. Med. Fellow & Specialist	63,821	0	0	63,821		
Graduate - Other	89,738	0	0	89,738		
Postgrad./Continuing Education	92,344	0	0	92,344		
<u>Duluth Dental Hygiene Program</u>						
Dental Hygiene	0	229,102	18,468	247,570	36	6,877
Other Education	0	26,787	0	26,787		
<b>Total Education</b>	<b>1,991,522</b>	<b>255,889</b>	<b>18,468</b>	<b>2,265,879</b>		
<b>Research</b>	<b>2,331,519</b>	<b>7,984</b>	<b>0</b>	<b>2,339,503</b>		
<b>Patient Service</b>	<b>48,887</b>	<b>7,584</b>	<b>0</b>	<b>56,471</b>		
<b>External Professional Service</b>	<b>142,658</b>	<b>24,287</b>	<b>0</b>	<b>166,945</b>		
<b>Total Costs</b>	<b>4,514,586</b>	<b>295,744</b>	<b>18,468</b>	<b>4,828,798</b>		

UNIVERSITY OF MINNESOTA HEALTH SCIENCES  
 COMPARATIVE COST PER STUDENT  
 1971-72, 1973-74, 1977-78, 1979-80, and 1981-82

	1971-72			1973-74			1977-78			1979-80			1981-82		
	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student
<u>Health Sciences Education Programs</u>															
<u>School of Nursing</u>															
Undergrad. B.S.	1,496,661	300	4,989	1,630,193	359	4,541	2,086,393	452	4,616	2,532,081	471	5,376	2,872,836	466	6,165
Graduate M.S.	437,211	57	7,670	490,753	67	7,325	901,531	125	7,212	1,460,551	219	6,669	1,694,963	199	8,517
Continuing Education	60,080	1,200	50	41,826	4,116	10	102,670	3,017	34	112,261	3,658	31	108,491	3,765	30
Other Education	455			14,528			94,938			126,672			88,719		
<u>College of Pharmacy</u>															
Undergrad. B.S.	1,001,969	320	3,131	1,193,878	346	3,451	1,766,655	364	4,853	2,083,830	341	6,111	1,734,233	241	7,196
Doctor of Pharmacy	62,168	7	8,881	152,242	15	10,149	437,687	37	11,829	597,638	47	12,716	1,068,356	67	15,946
Graduate M.S., Ph.D.	219,450	45	4,877	310,302	54	5,746	550,922	71	7,759	843,337	80	10,542	1,852,434	82	22,591
Post Doctoral	13,499	7	1,928	49,389	9	5,488	14,457	6	2,410	200,953	10	20,095	93,920	14	6,709
Postgrad/Continuing Education	23,550	473	50	57,822	1,471	39	99,736	3,115	32	141,173	1,600	88	128,621	1,973	65
Other Education	58,015			23,880			73,189			34,305			92,551		
<u>School of Public Health</u>															
Masters Academic	1,570,746	229	6,859	1,738,701	276	6,300	2,891,644	392	7,377	2,637,421	426	6,191	2,763,288	379	7,291
Masters Residency	106,566	47	2,267	520,229	41	12,689	464,563	30	15,485	607,972	26	23,384	717,733	31	23,153
Ph.D.	384,564	46	8,360	279,377	40	6,984	295,957	54	5,481	422,030	53	7,963	451,669	38	11,886
Continuing Education	160,100	539	297	333,242	1,073	311	664,307	1,679	396	656,418	2,063	318	823,298	2,148	383
Other Education	245,907			256,767			379,071			738,225			1,037,552		
<u>School of Dentistry</u>															
Undergrad. D.D.S.	2,786,530	458	6,084	5,033,559	482	10,443	7,387,032	589	12,542	8,300,903	584	14,214	8,856,402	571	15,510
Dental Hygiene	264,290	124	2,131	359,495	165	2,179	1,655,581	357	4,637	1,535,977	270	5,689	1,094,659	137	7,990
Dental Assisting	146,693	57	2,574	172,289	72	2,393	311,646	50	6,233	321,777	53	6,071	224,195	11	20,381
Graduate M.S., Ph.D.	877,801	51	17,212	1,158,234	61	18,987	1,609,146	40	40,229	2,124,856	43	49,415	2,607,291	44	59,257
Graduate/Resident	200,334	11	18,212	311,722	15	20,781	451,957	12	37,663	699,100	14	49,936	875,287	15	58,352
Postgrad/Continuing Education	102,164	705	145	111,413	1,271	88	369,385	1,535	241	495,711	2,386	208	493,922	3,014	164
Other Education	54,842			186,925			120,641			263,695			80,706		
<u>Medical School</u>															
Undergrad. M.D.	7,621,270	838	9,095	12,916,333	960	13,455	16,415,993	1,048	15,664	17,840,231	1,057	16,878	22,768,660	1,060	21,480
Grad. Med. Fellow & Specialist	15,898,408	720	22,081	22,046,186	880	25,052	35,630,434	1,096	32,510	42,721,286	1,104	38,697	49,507,019	1,106	44,762
Graduate M.S., Ph.D.	1,950,418	162	12,040	3,253,476	217	14,993	4,022,121	259	15,529	3,896,030	246	15,838	4,935,703	283	17,441
Allied Health	2,743,528	295	9,300	2,759,137	222	12,429	3,896,682	294	13,254	3,845,717	312	12,326	4,500,428	248	18,147
Postgrad/Continuing Education	1,494,703	2,631	568	1,893,526	2,532	748	3,133,943	7,218	434	3,756,300	7,816	481	5,097,098	6,700	761
Other Education	1,056,414			1,323,197			1,080,125			1,116,032			1,690,949		

UNIVERSITY OF MINNESOTA AT DULUTH  
 HEALTH SCIENCES COMPARATIVE PROGRAM COSTS FOR  
 1973-74, 1977-78, 1979-80, and 1981-82

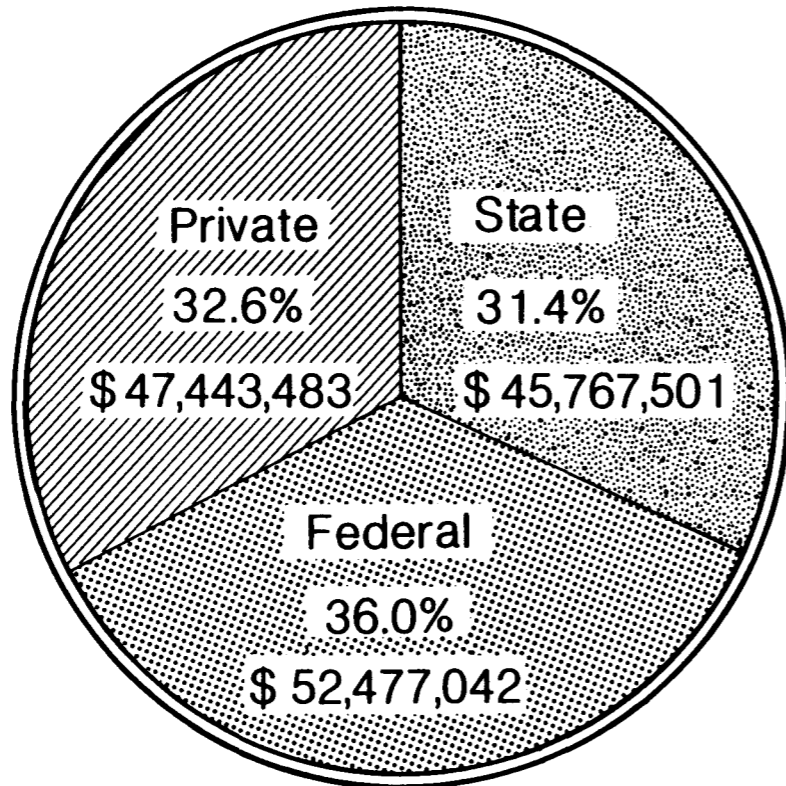
	1973-74			1977-78			1979-80			1981-82		
	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student	Total Program Costs	Enrollment	Cost Per Enrolled Student
<u>Health Sciences Education Programs</u>												
<u>Medical Education Program</u>												
Undergrad M.D.	933,481	48	19,448	1,329,837	84	15,831	1,521,515	96	15,849	1,484,797	96	15,467
Allied Health	5,741			38,128			21,294			87,802		
Grad. Med. Fellow and Specialist	1,473			53,478			246,121			63,821		
Postgrad/Continuing Education	7,765			97,974			79,403			92,344		
Other Education	174,820			223,612			334,476			262,758		
<u>Dental Hygiene Program</u>												
Dental Hygiene	144,245	35	4,121	267,415	36	7,428	290,099	36	8,058	247,570	36	6,877
Other Education	8,853						30,462			26,787		

COMPARISON OF HEALTH SCIENCE MAJOR ACADEMIC UNIT GENERAL LEDGER EXPENDITURES  
WITH 1981-82 COST STUDY DIRECT EXPENSE SCHEDULES

<u>Expense Category</u>	<u>Medical School Accounts</u>	<u>School of Dentistry Accounts</u>	<u>School of Public Health Accounts</u>	<u>College of Pharmacy Accounts</u>	<u>School of Nursing Accounts</u>	<u>Duluth Medical Program Accounts</u>	<u>Total Health Sciences</u>
<b>A. State of Minnesota</b>							
1. "01XX" Maintenance and Operation Funds	20,845,972	7,910,088	2,278,104	1,915,173	1,973,573	2,554,160	37,477,070
2. Special Stat Appropriations	2,955,376	91,881	931,145	278,261	202,878	115,266	4,574,807
Subtotal	23,801,348	8,001,969	3,209,249	2,193,434	2,176,451	2,669,426	42,051,877
<b>B. Federal Government</b>							
1. Training Grants	3,574,391	228,083	2,041,708	72,975	440,488	270,912	6,628,557
2. Other Programs	48,195	6,349	-3	0	0	0	54,541
3. Research Grants	26,439,525	1,000,749	6,079,533	394,925	115,658	498,796	34,529,186
Subtotal	30,062,111	1,235,181	8,121,238	467,900	556,146	769,708	41,212,284
<b>C. Foundations, Gifts, Endowments and Other Sources</b>							
1. Auxiliary Services and Endowments	262,048	-20,105	34,285	1,627	7,795	0	285,650
2. Training Grants	9,400,589	655,444	423,620	341,705	51,555	75,752	10,948,665
3. Other Programs	6,037,143	2,625,573	400,295	137,646	4,812	45,033	9,250,502
4. Research Projects	6,265,674	616,363	555,310	52,736	72,563	41,647	7,604,293
Subtotal	21,965,454	3,877,275	1,413,510	533,714	136,725	162,432	28,089,110
Cost Study Schedule I Direct Expense	75,828,913	13,114,425	12,743,997	3,195,048	2,869,322	3,601,566	111,353,271
Indirect Costs, Rent, Equipment Not Included on Schedule I but included in General Ledger	9,698,157	478,424	2,460,503	186,107	71,214	326,241	13,220,646
Health Science Special Program Funds Included (-) On Schedule I	-14,629						-14,629
University Hospital Funds Included in Academic Unit General Ledger Expenditure	521,423	44,450					565,873
Hennepin County Medical Center Funds Included in Academic Unit General Ledger Expenditures	8,610,527	404,026		28,655			9,043,208
St. Paul-Ramsey Medical Center Funds Included in Academic Unit General Ledger Expenditures	7,519,660			116,738			7,636,398
Veterans Administration Hospital Funds Included In Academic Unit General Ledger Expenditures	49,823						49,823
Other Hospital Funds Included in Academic Unit General Ledger Expenditures	3,812,809	20,627					3,833,436
General Ledger Direct Expense Totals	106,026,683	14,061,952	15,204,500	3,526,548	2,940,536	3,927,807	145,688,026

# HEALTH SCIENCES MAJOR ACADEMIC UNITS

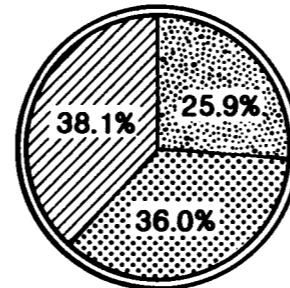
145,688,026



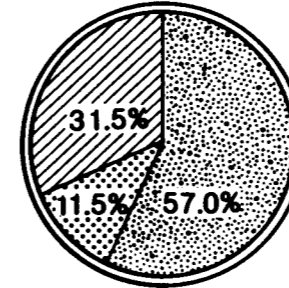
## 1981-82

ANNUAL EXPENDITURES

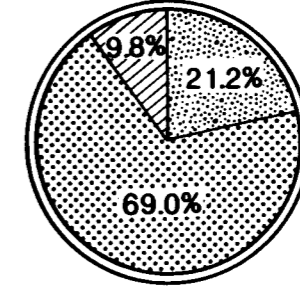
Medical School  
Twin Cities Campus  
\$ 106,026,683



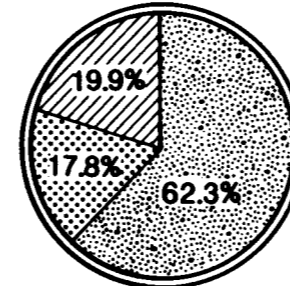
School of  
Dentistry  
\$ 14,061,952



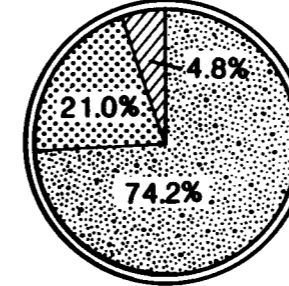
School of  
Public Health  
\$ 15,204,500



College of  
Pharmacy  
\$ 3,526,548



School of  
Nursing  
\$ 2,940,536



Medical School  
Duluth Campus  
\$ 3,927,807

