

**WASHBURN UNIVERSITY
GENERAL FUND**

Analysis of School of Law Income and Expense
For the Fiscal Year Ended June 30, 2006

Direct Income

| | | |
|---|--------------|------------------------|
| Tuition | \$6,052,878 | |
| Admission deposits | 38,048 | |
| Law Journal | 13,900 | |
| State aid | 1,165,200 | |
| Continuing legal education | 32,682 | |
| Reimbursement of employee benefits | 50,700 | |
| Ahrens Chair funding | 1,164,429 | |
| Other income | 100,000 | |
| Transfer from Law School Foundation | 14,400 | |
| Net transfers from restricted or designated funds | <u>9,042</u> | |
| Total Direct Income | | <u>\$8,641,279 (1)</u> |

| <u>Direct Expenses</u> | <u>School of Law</u> | <u>Law Library</u> | <u>Law School Advancement</u> | <u>Totals</u> |
|---|----------------------|----------------------|-----------------------------------|----------------------|
| Salaries and wages | \$4,407,418 | \$956,445 | \$91,424 | \$5,455,287 |
| Employee benefits | 902,891 | 240,395 | 21,143 | 1,164,429 |
| Operating expenses | 1,281,967 | 275,031 | 42,564 | 1,599,562 |
| Capital expenditures | <u>51,946</u> | <u>1,105,197 (2)</u> | <u>-</u> | <u>1,157,143</u> |
| Total Direct Expenses | <u>\$6,644,222</u> | <u>\$2,577,068</u> | <u>\$155,131</u> | <u>9,376,421 (1)</u> |
| Difference between Direct Income and Direct Expenses | | | | <u>(735,142) (3)</u> |
| University Subsidy | | | | <u>777,000</u> |
| Difference between Direct Income and Total Expenditures | | | | <u>\$41,858</u> |

| | |
|--|---------------|
| Student Credit Hours, Regular Semester | 12,727 |
| Student Credit Hours, Summer Session | <u>853</u> |
| Total Student Credit Hours | <u>13,580</u> |

Total Direct Expenses per Credit Hour \$690.46

- (1) Excludes receipts or disbursements from other than the General Fund.
- (2) Excludes books purchased from grant funds or from gift funds.
- (3) Expenditures by Facilities Services on the Law Building during FY 2006 were \$462,586.