

**WASHBURN UNIVERSITY  
GENERAL FUND**

Analysis of School of Law Income and Expense  
For the Fiscal Year Ended June 30, 2008

Direct Income

Tuition	\$6,558,378	
Admission deposits	30,282	
Law Journal	14,639	
State aid	1,212,621	
Continuing legal education	13,800	
Reimbursement of employee benefits	1,276,341	
Transfer from Washburn Endowment Association	162,948	
Other income	9	
Total Direct Income		<u>\$9,269,018 (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	\$4,858,299	\$1,005,421	\$31,782	\$5,895,502
Employee benefits	1,008,597	257,990	9,754	1,276,341
Operating expenses	746,060	262,185	62,429	1,070,674
Scholarships	537,088	-	-	537,088
Capital expenditures	61,741	1,244,672 (2)	-	1,306,413
Total Direct Expenses	<u>\$7,211,785</u>	<u>\$2,770,268</u>	<u>\$103,965</u>	<u>10,086,018 (1)</u>
Difference between Direct Income and Direct Expenses				(817,000) (3)
University Subsidy				<u>817,000</u>
Difference between Direct Income and Total Expenditures				<u>\$ - 0 -</u>

Student Credit Hours, Regular Semester	12,206
Student Credit Hours, Summer Session	1,006
Total Student Credit Hours	<u>13,212</u>

Total Direct Expenses per Credit Hour \$763.40

- (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 2008 were \$320,227.