

Academic Year 2020/21 Brenau University  
 TABLE 1

Cost Center Budgeting OPERATING REVENUES									
		Cost Centers							
		Women's College	Term On Ground	Term Online	Dual Enrollment	Summer Programs	Auxiliary Services	Other	Total
	Gross Tuition & Fees	\$13,925,234.61	\$19,709,437.53	\$26,155,540.60	\$136,725.16				\$59,926,937.90
	Dining Services	\$1,180,502.51							\$1,180,502.51
	Dormitories	\$1,770,753.76							\$1,770,753.76
	Annual Fund Unrestricted Gifts	\$674,029.31	\$71.65	\$62.87	\$1.07				\$674,164.89
	Investment Income	\$309,115.63	\$59,659.24	\$76,249.74	\$911.30	\$0.00	\$0.00	\$0.00	\$445,935.91
	Endowment	\$2,881,565.80	\$556,141.48	\$710,797.59	\$8,495.13	\$0.00	\$0.00	\$0.00	\$4,157,000.00
	Development Gifts								\$0.00
	Summer Program					\$0.00			\$0.00
	Auxillary Programs						123,337.54		\$123,337.54
	Government Grants	\$3,097,441.59							\$3,097,441.59
	Miscellaneous	\$37,419.51							\$37,419.51
	Other Net Asset Released	\$369,047.78	\$71,226.13	\$91,033.24	\$1,087.99	\$0.00	\$0.00	\$0.00	\$532,395.14
<b>Total</b>		\$24,245,110.50	\$20,396,536.03	\$27,033,684.04	\$147,220.65	\$0.00	\$123,337.54	\$0.00	\$71,945,888.75

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 TABLE 2  
 Cost Center: SUMMARY OF EXPENSES**

	WC/Day	Other On Campus	Other Online	Dual Enro HS	Summer Programs	Auxiliary Services	Total
Instructional Expenses	\$ 5,006,565.46	\$ 6,136,171.94	\$ 4,449,839.59	\$ 170,337.07	\$ -	\$ -	\$ 15,762,914.05
Administrative Expenses	\$ 13,774,548.43	\$ 12,031,349.84	\$ 12,065,781.38	\$ 410,159.71	\$ -	\$ 897,330.27	\$ 39,179,169.64
Financial Aid	\$ 5,823,226.66	\$ 1,783,984.84	\$ 2,608,726.83	\$ 43,057.58	\$ -	\$ -	\$ 10,258,995.92
<b>Total Expenses</b>	<b>\$ 24,604,340.55</b>	<b>\$ 19,951,506.62</b>	<b>\$ 19,124,347.81</b>	<b>\$ 623,554.36</b>	<b>\$ -</b>	<b>\$ 897,330.27</b>	<b>\$ 65,201,079.61</b>

**Academic Year 2020/21 Brenau University  
 TABLE 3**

<b>Cost Center Analysis: Summary Chart of Total Income and Expenses</b>							
	WC/Day	Other On Campus	Other Online	Dual Enro HS	Summer Programs	Auxiliary Services	Total
<b>INCOME</b>	\$24,245,110.50	\$20,396,536.03	\$27,033,684.04	\$147,220.65	\$0.00	\$123,337.54	\$71,945,888.75
<b>EXPENSES</b>	\$24,604,340.55	\$19,951,506.62	\$19,124,347.81	\$623,554.36	\$0.00	\$897,330.27	\$65,201,079.61
<b>DIFFERENCE</b>	-\$359,230.05	\$445,029.41	\$7,909,336.23	-\$476,333.72	\$0.00	-\$773,992.73	\$6,744,809.14

## Academic Year 2020/21 Brenau University

### TABLE 4

**DIRECT Income, DIRECT INSTRUCTION Expenses, NET INCOME BEFORE AND AFTER INSTITUTIONAL AID**

INCOME (Gross tuition and instructional fees)					
	WC/Day	Other On Campus	Other Online	Dual Enro HS	TOTAL
Business and Mass Communications	\$ 611,905.10	\$ 9,252.39	\$ 7,804,569.15	\$ 43,211.25	\$ 8,468,937.89
Education	\$ 926,083.33	\$ 106,276.17	\$ 6,368,803.75	\$ -	\$ 7,401,163.24
Fine Arts and Humanities	\$ 5,299,501.66	\$ 230,389.62	\$ 4,192,121.19	\$ 47,360.00	\$ 9,769,372.47
Health and Science	\$ 6,560,140.48	\$ 19,870,934.23	\$ 8,055,417.95	\$ 49,859.46	\$ 34,536,352.12
Student Development	\$ 445,141.85	\$ -	\$ -	\$ -	\$ 445,141.85
University	\$ 459,866.87	\$ 26,754.50	\$ 443,501.60	\$ -	\$ 930,122.98
<b>Total</b>	<b>\$ 14,302,639.29</b>	<b>\$ 20,243,606.91</b>	<b>\$ 26,864,413.64</b>	<b>\$ 140,430.71</b>	<b>\$ 61,551,090.56</b>

INSTRUCTIONAL EXPENSES (Faculty, Staff, Other Instructional)					
	WC/Day	Other On Campus	Other Online	Dual Enro HS	TOTAL
BMC	\$ 359,854.38	\$ 8,213.73	\$ 1,855,184.98	\$ 78,713.34	\$ 2,301,966.43
EDUC	\$ 318,490.75	\$ 37,917.74	\$ 939,786.09	\$ -	\$ 1,296,194.58
FAH	\$ 1,670,680.78	\$ 53,011.74	\$ 491,173.14	\$ 34,976.90	\$ 2,249,842.56
HS	\$ 2,470,039.65	\$ 6,037,028.72	\$ 1,163,695.39	\$ 56,646.82	\$ 9,727,410.58
Student Development					
University	\$ 179,665.22	\$ -	\$ -	\$ -	\$ 179,665.22
<b>Total</b>	<b>\$ 4,998,730.79</b>	<b>\$ 6,136,171.94</b>	<b>\$ 4,449,839.59</b>	<b>\$ 170,337.07</b>	<b>\$ 15,755,079.38</b>

Net Instructional INCOME					
	WC/Day	Other On Campus	Other Online	Dual Enro HS	TOTAL
BMC	\$ 252,050.72	\$ 1,038.66	\$ 5,949,384.18	\$ (35,502.09)	\$ 6,166,971.46
EDUC	\$ 607,592.57	\$ 68,358.43	\$ 5,429,017.66	\$ -	\$ 6,104,968.66
FAH	\$ 3,628,820.87	\$ 177,377.88	\$ 3,700,948.05	\$ 12,383.10	\$ 7,519,529.91
HS	\$ 4,090,100.83	\$ 13,833,905.50	\$ 6,891,722.57	\$ (6,787.36)	\$ 24,808,941.54
Student Development	\$ 445,141.85	\$ -	\$ -		\$ 445,141.85
University	\$ 280,201.65	\$ 26,754.50	\$ 443,501.60	\$ -	\$ 750,457.76
					\$ -
<b>Income Net of Instruction</b>	<b>\$ 9,303,908.50</b>	<b>\$ 14,107,434.97</b>	<b>\$ 22,414,574.05</b>	<b>\$ (29,906.35)</b>	<b>\$ 45,796,011.18</b>
Institutional Aid	\$ 6,323,440.92	\$ 226,839.91	\$ 2,707,037.89	\$ -	\$ 9,257,318.72
<b>Income Net of Institutional AID</b>	<b>\$ 2,980,467.59</b>	<b>\$ 13,880,595.07</b>	<b>\$ 19,707,536.16</b>	<b>\$ (29,906.35)</b>	<b>\$ 36,538,692.46</b>
Income to Expense Ratio:	1.60	3.26	5.43	0.82	3.32
Income to Expense Ratio w/AID:	2.86	3.30	6.04	0.82	3.91

**Summary of Enrollment, Income and Expenses After Instructional / Instructional Minus Aid / Instructional Minus Aid and Indirect**

	WC/Day	Other On Campus	Other Online	Dual Enro HS	
FTE Student Location*	752.83	986.15	865.28	14.70	2618.95
FTE Class Location**	480.05	894.23	1229.97	14.70	2618.95
Net Inst Income FTE Stud Location	\$ 12,358.66	\$ 14,305.57	\$ 25,904.57	\$ (2,034.45)	\$ 17,486.40
Net Inst Income FTE Class Location	\$ 19,381.12	\$ 15,776.01	\$ 18,223.72	\$ (2,034.45)	\$ 17,486.40
Net Inst Inc w/aid FTE Stud Location	\$ 3,959.04	\$ 14,075.54	\$ 22,776.04	\$ (2,034.45)	\$ 13,951.66
Net Inst Inc w/aid FTE Class Location	\$ 6,208.66	\$ 15,522.34	\$ 16,022.82	\$ (2,034.45)	\$ 13,951.66
Net Inc FTE w/Indirect Table 3 Stud Loc	\$ (477.18)	\$ 451.28	\$ 9,140.84	\$ (32,403.65)	\$ 2,575.39
Loc	\$ (748.32)	\$ 497.67	\$ 6,430.53	\$ (32,403.65)	\$ 2,575.39