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## **COST STUDY**

### **Background**

The USHE cost study provides information by major program on direct and calculated indirect instructional costs for each institution and for the total system.

Direct and indirect costs of instruction in courses creditable for degrees or other formal awards are broken down between Vocational Education, Lower Division, Upper Division, Basic Graduate, and Advanced Graduate courses, and the following figures are provided for each institutional category: (1) Total Appropriated Instructional Expenditures; (2) Calculated Estimated Full Cost of Instruction; (3) Annualized number of Academic Year Equivalent FTE Students; (4) Calculated Appropriated FTE Student/Faculty Ratio (students per faculty FTE); (5) Appropriated Direct Cost per FTE Student; and (6) Calculated Full Cost of Instruction per FTE Student.

Appropriated direct costs of instruction include applicable expenditures from Education and General line items plus other line items that support instruction except as noted.

### **Explanation of Attachments**

A history of key elements of the cost study and summary tables from the 2006-07 cost study are provided in Tables 1 through 5, followed by schedules showing detail by institution. USHE instructional costs, student enrollment, faculty and student ratios desegregated by level and subject matter cluster are summarized in Tables 2 through 5. An Analysis of Full Costs for USHE in total and for each institution provides information on the indirect cost allocations by major program, and a Cost Study Summary provides both dollar amounts and amounts per FTE student for both full and direct costs of instruction.

In looking at the cost information for different institutions, the reader should keep in mind the factors that influence costs, particularly direct and indirect costs of instruction. These include level of instruction (advanced courses typically are more expensive), subject matter mix (Natural Sciences, Engineering, Fine Arts, and Health Professions typically are more expensive), institutional size, and amount of physical plant in relation to enrollment size.



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TABLE 1

## USHE Appropriated Fund Cost Study - Totals

## Historical Information

Annualized FTE Student Enrollments	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Vocational	15,458	15,749	16,587	15,921	15,435	15,482	14,202	14,137
Lower Div.	47,596	50,663	54,334	56,206	56,369	55,611	52,268	51,146
Upper Div.	19,247	19,989	21,659	23,548	23,994	23,990	23,713	23,398
Basic Grad.	5,103	5,534	6,001	6,134	6,065	6,248	6,568	6,821
Adv. Grad.	1,457	1,927	2,074	2,313	2,502	2,726	2,881	2,918
Total	88,861	93,862	100,654	104,122	104,365	104,058	99,633	98,419
<b>Appropriated Student to Faculty Ratios</b>								
Vocational	15.5	14.8	15.6	16.3	15.3	15.2	15.6	15.0
Lower Div.	24.1	24.8	25.2	25.9	24.9	26.5	22.6	22.4
Upper Div.	16.0	16.9	17.7	17.9	16.2	16.7	17.0	16.0
Basic Grad.	10.7	12.1	12.5	11.9	12.8	13.8	12.3	13.0
Adv. Grad.	5.7	6.6	7.5	7.3	8.3	11.2	9.3	9.0
All Levels	18.1	18.6	19.4	19.7	18.9	19.8	18.2	17.8
<b>Appropriated Direct Cost per FTE Student</b>								
Vocational	\$3,546	\$3,645	\$3,852	\$3,525	\$3,760	\$3,966	\$4,275	\$4,572
Lower Div.	\$2,140	\$2,195	\$2,218	\$2,207	\$2,207	\$2,326	\$2,792	\$2,909
Upper Div.	\$4,793	\$4,722	\$4,615	\$4,473	\$4,684	\$5,152	\$5,346	\$6,001
Basic Grad.	\$8,611	\$8,190	\$8,385	\$8,567	\$9,007	\$9,062	\$8,478	\$9,728
Adv. Grad.	\$17,530	\$16,060	\$16,548	\$15,974	\$15,421	\$15,189	\$15,216	\$16,606
All Levels	\$3,583	\$3,615	\$3,666	\$3,602	\$3,718	\$3,998	\$4,351	\$4,765

## Percent Change

Annualized FTE Student Enrollments	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Vocational	6.8%	1.9%	5.3%	-4.0%	-3.1%	0.3%	-8.3%	-0.5%
Lower Div.	6.2%	6.4%	7.2%	3.4%	0.3%	-1.3%	-6.0%	-2.1%
Upper Div.	4.0%	3.9%	8.4%	8.7%	1.9%	0.0%	-1.2%	-1.3%
Basic Grad.	6.4%	8.4%	8.4%	2.2%	-1.1%	3.0%	5.1%	3.9%
Adv. Grad.	8.9%	32.3%	7.6%	11.5%	8.2%	9.0%	5.7%	1.3%
Total	5.9%	5.6%	7.2%	3.4%	0.2%	-0.3%	-4.3%	-1.2%
<b>Appropriated Student to Faculty Ratios</b>								
Vocational	1.3%	-4.5%	5.4%	4.5%	-6.1%	-0.4%	2.4%	-4.0%
Lower Div.	0.8%	2.9%	1.6%	2.8%	-3.9%	6.5%	-14.7%	-0.9%
Upper Div.	2.6%	5.6%	4.7%	1.1%	-9.5%	2.8%	2.1%	-5.6%
Basic Grad.	10.3%	13.1%	3.3%	-4.8%	7.6%	7.8%	-10.8%	5.5%
Adv. Grad.	18.8%	15.8%	13.6%	-2.7%	13.7%	34.8%	-16.9%	-3.7%
All Levels	2.8%	2.8%	4.3%	1.5%	-4.1%	4.9%	-8.2%	-2.4%
<b>Appropriated Direct Cost per FTE Student</b>								
Vocational	4.9%	2.8%	5.7%	-8.5%	6.7%	5.5%	7.8%	6.9%
Lower Div.	-1.7%	2.6%	1.0%	-0.5%	0.0%	5.4%	20.1%	4.2%
Upper Div.	1.9%	-1.5%	-2.3%	-3.1%	4.7%	10.0%	3.8%	12.3%
Basic Grad.	-3.5%	-4.9%	2.4%	2.2%	5.1%	0.6%	-6.4%	14.7%
Adv. Grad.	-6.9%	-8.4%	3.0%	-3.5%	-3.5%	-1.5%	0.2%	9.1%
All Levels	-0.3%	0.9%	1.4%	-1.7%	3.2%	7.5%	8.8%	9.5%

TABLE 2 (page 1 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. U of U	0.00	0.00	0.00	4,670.87	6,727.05	11,397.92	2,141.57	1,099.50	14,639.00
B. USU	0.00	187.23	187.23	4,142.90	3,733.66	7,876.56	1,299.69	194.45	9,557.93
C. WSU	0.00	762.18	762.18	3,532.52	2,319.03	5,851.55	303.70	0.00	6,917.43
D. SUU	0.00	341.17	341.17	1,346.60	1,162.00	2,508.60	458.90	0.00	3,308.67
E. Snow	56.46	315.96	372.42	937.49	0.00	937.49	0.00	0.00	1,309.91
F. Dixie	0.00	177.90	177.90	1,156.41	257.95	1,414.36	0.00	0.00	1,592.26
G. CEU	0.00	102.13	102.13	511.24	0.00	511.24	0.00	0.00	613.37
H. UVSC	0.00	1,088.86	1,088.86	4,685.36	2,029.09	6,714.45	0.00	0.00	7,803.31
I. SLCC	0.00	1,625.30	1,625.30	4,737.50	0.00	4,737.50	0.00	0.00	6,362.80
Subtotal	<b>56.46</b>	<b>4,600.73</b>	<b>4,657.19</b>	<b>25,720.89</b>	<b>16,228.78</b>	<b>41,949.67</b>	<b>4,203.86</b>	<b>1,293.95</b>	<b>52,104.68</b>
<b>2. Fine and Performing Arts</b>									
A. U of U	0.00	0.00	0.00	1,044.67	849.35	1,894.02	172.39	16.09	2,082.50
B. USU	0.00	0.00	0.00	826.26	490.71	1,316.97	40.20	0.00	1,357.17
C. WSU	0.00	0.00	0.00	602.37	119.20	721.57	0.00	0.00	721.57
D. SUU	0.00	45.60	45.60	261.73	135.58	397.31	12.35	0.00	455.26
E. Snow	17.73	5.60	23.33	279.93	0.00	279.93	0.00	0.00	303.26
F. Dixie	0.00	44.43	44.43	267.04	7.30	274.34	0.00	0.00	318.77
G. CEU	0.00	10.04	10.04	113.32	0.00	113.32	0.00	0.00	123.36
H. UVSC	0.00	232.67	232.67	615.07	161.67	776.74	0.00	0.00	1,009.41
I. SLCC	0.00	267.00	267.00	689.30	0.00	689.30	0.00	0.00	956.30
Subtotal	<b>17.73</b>	<b>605.34</b>	<b>623.07</b>	<b>4,699.69</b>	<b>1,763.81</b>	<b>6,463.50</b>	<b>224.94</b>	<b>16.09</b>	<b>7,327.61</b>
<b>3. Agriculture and Natural Sci</b>									
A. U of U	0.00	0.00	0.00	3,021.88	759.03	3,780.91	707.12	442.00	4,930.03
B. USU	0.00	96.10	96.10	2,891.57	834.81	3,726.38	191.80	126.65	4,140.93
C. WSU	0.00	13.73	13.73	2,086.03	202.97	2,289.00	0.00	0.00	2,302.73
D. SUU	0.00	284.20	284.20	842.50	160.58	1,003.08	2.35	0.00	1,289.63
E. Snow	0.00	112.94	112.94	687.10	0.00	687.10	0.00	0.00	800.04
F. Dixie	0.00	3.94	3.94	918.52	10.17	928.69	0.00	0.00	932.63
G. CEU	0.00	0.00	0.00	351.09	0.00	351.09	0.00	0.00	351.09
H. UVSC	0.00	0.00	0.00	3,372.32	125.43	3,497.75	0.00	0.00	3,497.75
I. SLCC	0.00	0.00	0.00	3,343.40	0.00	3,343.40	0.00	0.00	3,343.40
Subtotal	<b>0.00</b>	<b>510.91</b>	<b>510.91</b>	<b>17,514.41</b>	<b>2,092.98</b>	<b>19,607.40</b>	<b>901.27</b>	<b>568.65</b>	<b>21,588.23</b>
<b>4. Allied Health Professions</b>									
A. U of U	0.00	0.00	0.00	63.54	526.68	590.21	534.99	532.30	1,657.50
B. USU	0.00	0.00	0.00	49.27	87.61	136.88	111.35	20.30	268.53
C. WSU	0.00	1,280.83	1,280.83	10.20	288.47	298.67	29.70	0.00	1,609.20
D. SUU	0.00	0.00	0.00	0.00	145.60	145.60	0.00	0.00	145.60
E. Snow	31.66	63.61	95.27	2.70	0.00	2.70	0.00	0.00	97.97
F. Dixie	0.00	272.22	272.22	0.00	18.57	18.57	0.00	0.00	290.79
G. CEU	0.00	68.16	68.16	0.00	0.00	0.00	0.00	0.00	68.16
H. UVSC	0.00	155.91	155.91	0.00	41.71	41.71	0.00	0.00	197.62
I. SLCC	0.00	572.90	572.90	0.00	0.00	0.00	0.00	0.00	572.90
Subtotal	<b>31.66</b>	<b>2,413.63</b>	<b>2,445.29</b>	<b>125.71</b>	<b>1,108.63</b>	<b>1,234.34</b>	<b>676.04</b>	<b>552.60</b>	<b>4,908.27</b>

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USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. U of U	0.00	0.00	0.00	425.29	819.32	1,244.61	581.35	400.96	2,226.92
B. USU	0.00	0.00	0.00	342.82	482.99	825.81	201.31	77.90	1,105.02
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	11.63	0.00	11.63	0.00	0.00	11.63
F. Dixie	0.00	7.64	7.64	235.57	38.20	273.77	0.00	0.00	281.41
G. CEU	0.00	131.99	131.99	4.75	0.00	4.75	0.00	0.00	136.74
H. UVSC	0.00	0.00	0.00	0.00	91.10	91.10	0.00	0.00	91.10
I. SLCC	0.00	1.60	1.60	110.30	0.00	110.30	0.00	0.00	111.90
Subtotal	<b>0.00</b>	<b>141.23</b>	<b>141.23</b>	<b>1,130.36</b>	<b>1,431.61</b>	<b>2,561.97</b>	<b>782.66</b>	<b>478.86</b>	<b>3,964.72</b>
<b>6. Trades and Technology</b>									
A. U of U	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	55.30	55.30	63.93	52.63	116.56	4.50	7.65	184.01
C. WSU	0.00	530.27	530.27	42.97	425.83	468.80	27.70	0.00	1,026.77
D. SUU	0.00	227.73	227.73	47.07	32.70	79.77	0.00	0.00	307.50
E. Snow	98.98	201.76	300.74	16.80	0.00	16.80	0.00	0.00	317.54
F. Dixie	0.00	112.61	112.61	331.70	0.00	331.70	0.00	0.00	444.31
G. CEU	0.00	186.57	186.57	0.00	0.00	0.00	0.00	0.00	186.57
H. UVSC	0.00	1,578.96	1,578.96	70.14	260.67	330.81	0.00	0.00	1,909.77
I. SLCC	21.00	2,745.70	2,766.70	1,382.00	0.00	1,382.00	0.00	0.00	4,148.70
Subtotal	<b>119.98</b>	<b>5,638.90</b>	<b>5,758.88</b>	<b>1,954.61</b>	<b>771.83</b>	<b>2,726.44</b>	<b>32.20</b>	<b>7.65</b>	<b>8,525.17</b>
<b>TOTAL ALL CLUSTERS</b>									
A. U of U	0.00	0.00	0.00	9,226.25	9,681.43	18,907.68	4,137.43	2,490.85	25,535.96
B. USU	0.00	338.63	338.63	8,316.75	5,682.41	13,999.16	1,848.85	426.95	16,613.59
C. WSU	0.00	2,587.02	2,587.02	6,274.08	3,355.50	9,629.58	361.10	0.00	12,577.70
D. SUU	0.00	898.70	898.70	2,497.90	1,636.46	4,134.36	473.60	0.00	5,506.66
E. Snow	204.83	699.87	904.70	1,935.65	0.00	1,935.65	0.00	0.00	2,840.35
F. Dixie	0.00	618.74	618.74	2,909.24	332.19	3,241.43	0.00	0.00	3,860.17
G. CEU	0.00	498.89	498.89	980.40	0.00	980.40	0.00	0.00	1,479.29
H. UVSC	0.00	3,056.40	3,056.40	8,742.89	2,709.67	11,452.56	0.00	0.00	14,508.96
I. SLCC	21.00	5,212.50	5,233.50	10,262.50	0.00	10,262.50	0.00	0.00	15,496.00
Subtotal	<b>225.83</b>	<b>13,910.75</b>	<b>14,136.58</b>	<b>51,145.66</b>	<b>23,397.66</b>	<b>74,543.32</b>	<b>6,820.98</b>	<b>2,917.80</b>	<b>98,418.68</b>

TABLE 3 (page 1 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. U of U	0.00	0.00	0.00	236.07	295.89	531.96	74.98	109.75	716.69
B. USU	0.00	6.81	6.81	133.60	217.84	351.44	95.83	28.82	482.90
C. WSU	0.00	36.54	36.54	189.64	179.98	369.62	41.96	0.00	448.12
D. SUU	0.00	16.63	16.63	64.45	58.27	122.72	20.03	0.00	159.38
E. Snow	9.13	24.40	33.53	49.71	0.00	49.71	0.00	0.00	83.24
F. Dixie	0.00	11.86	11.86	50.66	18.71	69.37	0.00	0.00	81.23
G. CEU	0.00	7.03	7.03	23.93	0.00	23.93	0.00	0.00	30.95
H. UVSC	0.00	48.97	48.97	218.05	109.75	327.80	0.00	0.00	376.77
I. SLCC	0.00	75.08	75.08	204.26	0.00	204.26	0.00	0.00	279.34
Subtotal	<b>9.13</b>	<b>227.32</b>	<b>236.45</b>	<b>1,170.36</b>	<b>880.44</b>	<b>2,050.80</b>	<b>232.80</b>	<b>138.57</b>	<b>2,658.62</b>
<b>2. Fine and Performing Arts</b>									
A. U of U	0.00	0.00	0.00	39.08	56.89	95.97	14.48	2.44	112.89
B. USU	0.00	0.00	0.00	30.31	32.11	62.42	3.24	0.00	65.66
C. WSU	0.00	0.00	0.00	29.93	22.86	52.79	0.00	0.00	52.79
D. SUU	0.00	3.18	3.18	18.19	9.40	27.59	1.43	0.00	32.20
E. Snow	1.18	0.37	1.55	22.32	0.00	22.32	0.00	0.00	23.87
F. Dixie	0.00	1.35	1.35	22.17	1.31	23.48	0.00	0.00	24.83
G. CEU	0.00	1.35	1.35	6.65	0.00	6.65	0.00	0.00	8.01
H. UVSC	0.00	14.62	14.62	38.98	17.17	56.15	0.00	0.00	70.77
I. SLCC	0.00	23.92	23.92	43.13	0.00	43.13	0.00	0.00	67.05
Subtotal	<b>1.18</b>	<b>44.79</b>	<b>45.98</b>	<b>250.76</b>	<b>139.74</b>	<b>390.51</b>	<b>19.15</b>	<b>2.44</b>	<b>458.07</b>
<b>3. Agriculture and Natural Sci</b>									
A. U of U	0.00	0.00	0.00	171.67	52.03	223.71	48.19	72.09	343.99
B. USU	0.00	7.48	7.48	79.03	71.48	150.51	31.55	16.03	205.57
C. WSU	0.00	2.41	2.41	75.95	26.79	102.74	0.00	0.00	105.15
D. SUU	0.00	13.52	13.52	41.09	7.57	48.66	0.20	0.00	62.38
E. Snow	0.00	1.73	1.73	34.56	0.00	34.56	0.00	0.00	36.29
F. Dixie	0.00	0.00	0.00	44.97	1.76	46.73	0.00	0.00	46.73
G. CEU	0.00	0.00	0.00	12.33	0.00	12.33	0.00	0.00	12.33
H. UVSC	0.00	0.00	0.00	129.30	13.35	142.65	0.00	0.00	142.65
I. SLCC	0.00	0.00	0.00	115.83	0.00	115.83	0.00	0.00	115.83
Subtotal	<b>0.00</b>	<b>25.14</b>	<b>25.14</b>	<b>704.74</b>	<b>172.98</b>	<b>877.72</b>	<b>79.94</b>	<b>88.12</b>	<b>1,070.92</b>
<b>4. Allied Health Professions</b>									
A. U of U	0.00	0.00	0.00	2.26	30.86	33.12	37.36	47.42	117.90
B. USU	0.00	0.00	0.00	2.64	4.81	7.45	8.84	3.45	19.74
C. WSU	0.00	73.39	73.39	3.62	25.53	29.15	2.35	0.00	104.89
D. SUU	0.00	0.00	0.00	0.00	13.12	13.12	0.00	0.00	13.12
E. Snow	2.30	3.06	5.36	0.20	0.00	0.20	0.00	0.00	5.56
F. Dixie	0.00	24.11	24.11	0.00	5.00	5.00	0.00	0.00	29.11
G. CEU	0.00	4.74	4.74	0.00	0.00	0.00	0.00	0.00	4.74
H. UVSC	0.00	22.73	22.73	0.00	2.10	2.10	0.00	0.00	24.83
I. SLCC	0.00	47.54	47.54	0.00	0.00	0.00	0.00	0.00	47.54
Subtotal	<b>2.30</b>	<b>175.57</b>	<b>177.87</b>	<b>8.72</b>	<b>81.42</b>	<b>90.14</b>	<b>48.55</b>	<b>50.87</b>	<b>367.43</b>

TABLE 3 (page 2 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. U of U	0.00	0.00	0.00	16.62	61.42	78.05	111.19	40.21	229.44
B. USU	0.00	0.00	0.00	13.45	46.23	59.68	30.69	4.81	95.18
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	0.97	0.00	0.97	0.00	0.00	0.97
F. Dixie	0.00	0.65	0.65	0.99	4.04	5.03	0.00	0.00	5.68
G. CEU	0.00	6.79	6.79	1.21	0.00	1.21	0.00	0.00	8.00
H. UVSC	0.00	0.00	0.00	0.00	8.82	8.82	0.00	0.00	8.82
I. SLCC	0.00	0.19	0.19	12.93	0.00	12.93	0.00	0.00	13.12
Subtotal	<b>0.00</b>	<b>7.63</b>	<b>7.63</b>	<b>46.17</b>	<b>120.51</b>	<b>166.69</b>	<b>141.88</b>	<b>45.02</b>	<b>361.21</b>
<b>6. Trades and Technology</b>									
A. U of U	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	2.55	2.55	5.15	4.29	9.44	0.19	0.75	12.93
C. WSU	0.00	42.95	42.95	6.12	40.72	46.84	3.24	0.00	93.03
D. SUU	0.00	14.69	14.69	3.01	2.09	5.10	0.00	0.00	19.79
E. Snow	6.59	16.17	22.76	1.13	0.00	1.13	0.00	0.00	23.89
F. Dixie	0.00	20.76	20.76	14.90	0.00	14.90	0.00	0.00	35.66
G. CEU	0.00	13.76	13.76	0.00	0.00	0.00	0.00	0.00	13.76
H. UVSC	0.00	106.68	106.68	7.06	16.33	23.39	0.00	0.00	130.07
I. SLCC	1.01	225.69	226.70	66.39	0.00	66.39	0.00	0.00	293.09
Subtotal	<b>7.60</b>	<b>443.25</b>	<b>450.85</b>	<b>103.76</b>	<b>63.43</b>	<b>167.19</b>	<b>3.43</b>	<b>0.75</b>	<b>622.22</b>
<b>TOTAL ALL CLUSTERS</b>									
A. U of U	0.00	0.00	0.00	465.70	497.10	962.80	286.19	271.91	1,520.90
B. USU	0.00	16.84	16.84	264.18	376.76	640.94	170.34	53.86	881.98
C. WSU	0.00	155.29	155.29	305.26	295.88	601.14	47.55	0.00	803.98
D. SUU	0.00	48.02	48.02	126.74	90.45	217.19	21.66	0.00	286.87
E. Snow	19.20	45.73	64.93	108.89	0.00	108.89	0.00	0.00	173.82
F. Dixie	0.00	58.73	58.73	133.69	30.82	164.51	0.00	0.00	223.24
G. CEU	0.00	33.67	33.67	44.12	0.00	44.12	0.00	0.00	77.79
H. UVSC	0.00	193.00	193.00	393.39	167.52	560.91	0.00	0.00	753.91
I. SLCC	1.01	372.42	373.43	442.54	0.00	442.54	0.00	0.00	815.97
Subtotal	<b>20.21</b>	<b>923.70</b>	<b>943.91</b>	<b>2,284.51</b>	<b>1,458.53</b>	<b>3,743.05</b>	<b>525.74</b>	<b>325.77</b>	<b>5,538.46</b>

TABLE 4 (page 1 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. U of U	0.00	0.00	0.00	19.79	22.73	21.43	28.56	10.02	20.43
B. USU	0.00	27.49	27.49	31.01	17.14	22.41	13.56	6.75	19.79
C. WSU	0.00	20.86	20.86	18.63	12.88	15.83	7.24	0.00	15.44
D. SUU	0.00	20.52	20.52	20.89	19.94	20.44	22.91	0.00	20.76
E. Snow	6.18	12.95	11.11	18.86	0.00	18.86	0.00	0.00	15.74
F. Dixie	0.00	15.00	15.00	22.83	13.79	20.39	0.00	0.00	19.60
G. CEU	0.00	14.54	14.54	21.37	0.00	21.37	0.00	0.00	19.82
H. UVSC	0.00	22.24	22.24	21.49	18.49	20.48	0.00	0.00	20.71
I. SLCC	0.00	21.65	21.65	23.19	0.00	23.19	0.00	0.00	22.78
Subtotal	<b>6.18</b>	<b>20.24</b>	<b>19.70</b>	<b>21.98</b>	<b>18.43</b>	<b>20.46</b>	<b>18.06</b>	<b>9.34</b>	<b>19.60</b>
<b>2. Fine and Performing Arts</b>									
A. U of U	0.00	0.00	0.00	26.73	14.93	19.74	11.90	6.60	18.45
B. USU	0.00	0.00	0.00	27.26	15.28	21.10	12.41	0.00	20.67
C. WSU	0.00	0.00	0.00	20.13	5.21	13.67	0.00	0.00	13.67
D. SUU	0.00	14.34	14.34	14.39	14.42	14.40	8.64	0.00	14.14
E. Snow	15.00	15.14	15.03	12.54	0.00	12.54	0.00	0.00	12.70
F. Dixie	0.00	32.91	32.91	12.05	0.00	11.68	0.00	0.00	12.84
G. CEU	0.00	7.42	7.42	17.03	0.00	17.03	0.00	0.00	15.40
H. UVSC	0.00	15.91	15.91	15.78	9.42	13.83	0.00	0.00	14.26
I. SLCC	0.00	11.16	11.16	15.98	0.00	15.98	0.00	0.00	14.26
Subtotal	<b>15.00</b>	<b>13.51</b>	<b>13.55</b>	<b>18.74</b>	<b>12.62</b>	<b>16.55</b>	<b>11.75</b>	<b>6.60</b>	<b>16.00</b>
<b>3. Agriculture and Natural Sci</b>									
A. U of U	0.00	0.00	0.00	17.60	14.59	16.90	14.67	6.13	14.33
B. USU	0.00	12.85	12.85	36.59	11.68	24.76	6.08	7.90	20.14
C. WSU	0.00	5.70	5.70	27.47	7.58	22.28	0.00	0.00	21.90
D. SUU	0.00	21.02	21.02	20.50	21.21	20.61	11.75	0.00	20.67
E. Snow	0.00	65.28	65.28	19.88	0.00	19.88	0.00	0.00	22.05
F. Dixie	0.00	0.00	0.00	20.43	5.78	19.87	0.00	0.00	19.96
G. CEU	0.00	0.00	0.00	28.47	0.00	28.47	0.00	0.00	28.47
H. UVSC	0.00	0.00	0.00	26.08	9.40	24.52	0.00	0.00	24.52
I. SLCC	0.00	0.00	0.00	28.86	0.00	28.86	0.00	0.00	28.86
Subtotal	<b>0.00</b>	<b>20.32</b>	<b>20.32</b>	<b>24.85</b>	<b>12.10</b>	<b>22.34</b>	<b>11.27</b>	<b>6.45</b>	<b>20.16</b>
<b>4. Allied Health Professions</b>									
A. U of U	0.00	0.00	0.00	28.10	17.07	17.82	14.32	11.23	14.06
B. USU	0.00	0.00	0.00	18.66	18.21	18.37	12.60	5.88	13.60
C. WSU	0.00	17.45	17.45	2.82	11.30	10.25	12.64	0.00	15.34
D. SUU	0.00	0.00	0.00	0.00	11.10	11.10	0.00	0.00	11.10
E. Snow	13.77	20.79	17.77	13.50	0.00	13.50	0.00	0.00	17.62
F. Dixie	0.00	11.29	11.29	0.00	3.71	3.71	0.00	0.00	9.99
G. CEU	0.00	14.38	14.38	0.00	0.00	0.00	0.00	0.00	14.38
H. UVSC	0.00	6.86	6.86	0.00	19.86	19.86	0.00	0.00	7.96
I. SLCC	0.00	12.05	12.05	0.00	0.00	0.00	0.00	0.00	12.05
Subtotal	<b>13.77</b>	<b>13.75</b>	<b>13.75</b>	<b>14.41</b>	<b>13.62</b>	<b>13.69</b>	<b>13.93</b>	<b>10.86</b>	<b>13.36</b>

TABLE 4 (page 2 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. U of U	0.00	0.00	0.00	25.59	13.34	15.95	5.23	9.97	9.71
B. USU	0.00	0.00	0.00	25.49	10.45	13.84	6.56	16.20	11.61
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	11.99	0.00	11.99	0.00	0.00	11.99
F. Dixie	0.00	11.75	11.75	237.95	9.46	54.43	0.00	0.00	49.54
G. CEU	0.00	19.44	19.44	3.92	0.00	3.92	0.00	0.00	17.09
H. UVSC	0.00	0.00	0.00	0.00	10.33	10.33	0.00	0.00	10.33
I. SLCC	0.00	8.42	8.42	8.53	0.00	8.53	0.00	0.00	8.53
Subtotal	<b>0.00</b>	<b>18.51</b>	<b>18.51</b>	<b>24.48</b>	<b>11.88</b>	<b>15.37</b>	<b>5.52</b>	<b>10.64</b>	<b>10.98</b>
<b>6. Trades and Technology</b>									
A. U of U	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	0.00	0.00	0.00	12.27	12.35	23.68	10.20	14.23
C. WSU	0.00	12.35	12.35	7.02	10.46	10.01	8.55	0.00	11.04
D. SUU	0.00	15.50	15.50	15.64	15.65	15.64	0.00	0.00	15.54
E. Snow	15.02	12.48	13.21	14.87	0.00	14.87	0.00	0.00	13.29
F. Dixie	0.00	5.42	5.42	22.26	0.00	22.26	0.00	0.00	12.46
G. CEU	0.00	13.56	13.56	0.00	0.00	0.00	0.00	0.00	13.56
H. UVSC	0.00	14.80	14.80	9.93	15.96	14.14	0.00	0.00	14.68
I. SLCC	20.79	12.17	12.20	20.82	0.00	20.82	0.00	0.00	14.16
Subtotal	<b>15.79</b>	<b>12.72</b>	<b>12.77</b>	<b>18.84</b>	<b>12.17</b>	<b>16.31</b>	<b>9.39</b>	<b>10.20</b>	<b>13.70</b>
<b>TOTAL ALL CLUSTERS</b>									
A. U of U	0.00	0.00	0.00	19.81	19.48	19.64	14.46	9.16	16.79
B. USU	0.00	20.11	20.11	31.48	15.08	21.84	10.85	7.93	18.84
C. WSU	0.00	16.66	16.66	20.55	11.34	16.02	7.59	0.00	15.64
D. SUU	0.00	18.72	18.72	19.71	18.09	19.04	21.87	0.00	19.20
E. Snow	10.67	15.30	13.93	17.78	0.00	17.78	0.00	0.00	16.34
F. Dixie	0.00	10.54	10.54	21.76	10.78	19.70	0.00	0.00	17.29
G. CEU	0.00	14.82	14.82	22.22	0.00	22.22	0.00	0.00	19.02
H. UVSC	0.00	15.84	15.84	22.22	16.18	20.42	0.00	0.00	19.24
I. SLCC	20.79	14.00	14.01	23.19	0.00	23.19	0.00	0.00	18.99
Subtotal	<b>11.17</b>	<b>15.06</b>	<b>14.98</b>	<b>22.39</b>	<b>16.04</b>	<b>19.92</b>	<b>12.97</b>	<b>8.96</b>	<b>17.77</b>

TABLE 5 (page 1 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Educ, Human, Soc Sci, Phy Ed</b>									
A. U of U	\$0	\$0	\$0	\$2,347	\$4,685	\$3,727	\$9,030	\$14,310	\$5,298
B. USU	0	5,058	5,058	3,525	6,017	4,706	8,587	15,733	5,465
C. WSU	0	2,648	2,648	2,940	5,265	3,861	9,359	0	3,969
D. SUU	0	3,940	3,940	3,988	3,865	3,931	2,030	0	3,669
E. Snow	495	3,999	3,468	3,621	0	3,621	0	0	3,578
F. Dixie	0	2,742	2,742	2,370	3,903	2,649	0	0	2,660
G. CEU	0	5,408	5,408	3,653	0	3,653	0	0	3,945
H. UVSC	0	3,875	3,875	2,334	3,919	2,813	0	0	2,961
I. SLCC	0	3,038	3,038	2,323	0	2,323	0	0	2,506
Subtotal	\$495	\$3,428	\$3,392	\$2,771	\$4,908	\$3,597	\$8,153	\$14,524	\$4,218
<b>2. Fine and Performing Arts</b>									
A. U of U	\$0	\$0	\$0	\$2,846	\$6,345	\$4,415	\$8,706	\$19,704	\$4,888
B. USU	0	0	0	3,518	5,613	4,299	6,404	0	4,361
C. WSU	0	0	0	3,130	14,722	5,045	0	0	5,045
D. SUU	0	5,127	5,127	5,129	5,181	5,147	14,908	0	5,410
E. Snow	3,075	8,077	4,276	4,281	0	4,281	0	0	4,280
F. Dixie	0	1,720	1,720	3,445	5,511	3,500	0	0	3,252
G. CEU	0	13,979	13,979	5,059	0	5,059	0	0	5,785
H. UVSC	0	2,930	2,930	3,664	6,209	4,194	0	0	3,902
I. SLCC	0	4,126	4,126	2,822	0	2,822	0	0	3,186
Subtotal	\$3,075	\$3,765	\$3,746	\$3,404	\$6,602	\$4,277	\$8,635	\$19,704	\$4,399
<b>3. Agriculture and Natural Science</b>									
A. U of U	\$0	\$0	\$0	\$4,002	\$8,541	\$4,913	\$9,934	\$27,501	\$7,659
B. USU	0	8,284	8,284	3,196	10,121	4,748	19,154	16,143	5,846
C. WSU	0	13,720	13,720	2,552	12,642	3,447	0	0	3,508
D. SUU	0	3,855	3,855	3,795	3,878	3,808	3,563	0	3,818
E. Snow	0	1,312	1,312	2,556	0	2,556	0	0	2,381
F. Dixie	0	0	0	2,067	5,879	2,108	0	0	2,099
G. CEU	0	0	0	3,139	0	3,139	0	0	3,139
H. UVSC	0	0	0	2,426	10,158	2,703	0	0	2,703
I. SLCC	0	0	0	1,735	0	1,735	0	0	1,735
Subtotal	\$0	\$4,362	\$4,362	\$2,775	\$9,295	\$3,471	\$11,879	\$24,971	\$4,409
<b>4. Allied Health Professions</b>									
A. U of U	\$0	\$0	\$0	\$6,901	\$7,451	\$7,392	\$12,450	\$14,038	\$11,159
B. USU	0	0	0	6,222	6,562	6,440	9,684	19,317	8,758
C. WSU	0	3,762	3,762	14,906	6,945	7,217	3,532	0	4,399
D. SUU	0	0	0	0	6,600	6,600	0	0	6,600
E. Snow	9,068	6,784	7,543	5,593	0	5,593	0	0	7,489
F. Dixie	0	4,438	4,438	0	10,929	10,929	0	0	4,853
G. CEU	0	6,047	6,047	0	0	0	0	0	6,047
H. UVSC	0	10,596	10,596	0	4,532	4,532	0	0	9,316
I. SLCC	0	5,858	5,858	0	0	0	0	0	5,858
Subtotal	\$9,068	\$4,921	\$4,975	\$7,256	\$7,086	\$7,103	\$11,602	\$14,232	\$7,465

TABLE 5 (page 2 of 2)

USHE 2006-07 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. U of U	\$0	\$0	\$0	\$6,224	\$11,168	\$9,479	\$12,537	\$16,283	\$11,502
B. USU	0	0	0	5,061	13,120	9,775	20,234	8,456	11,587
C. WSU	0	0	0	0	0	0	0	0	0
D. SUU	0	0	0	0	0	0	0	0	0
E. Snow	0	0	0	9,040	0	9,040	0	0	9,040
F. Dixie	0	1,252	1,252	255	9,332	1,522	0	0	1,515
G. CEU	0	4,346	4,346	28,610	0	28,610	0	0	5,188
H. UVSC	0	0	0	0	12,689	12,689	0	0	12,689
I. SLCC	0	9,218	9,218	9,253	0	9,253	0	0	9,253
Subtotal	\$0	\$4,233	\$4,233	\$5,046	\$11,875	\$8,862	\$14,516	\$15,010	\$10,556
<b>6. Trades and Technology</b>									
A. U of U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	5,268	5,268	9,258	9,368	9,308	4,726	11,640	8,079
C. WSU	0	5,865	5,865	8,644	6,592	6,780	7,472	0	6,326
D. SUU	0	7,702	7,702	7,815	7,852	7,830	0	0	7,735
E. Snow	3,147	8,909	7,013	6,015	0	6,015	0	0	6,960
F. Dixie	0	7,473	7,473	1,789	0	1,789	0	0	3,230
G. CEU	0	6,377	6,377	0	0	0	0	0	6,377
H. UVSC	0	5,384	5,384	6,553	4,813	5,182	0	0	5,349
I. SLCC	7,284	4,936	4,954	2,760	0	2,760	0	0	4,223
Subtotal	\$3,871	\$5,504	\$5,470	\$3,223	\$6,234	\$4,076	\$7,088	\$11,640	\$5,036
<b>TOTAL ALL CLUSTERS</b>									
A. U of U	\$0	\$0	\$0	\$3,156	\$5,832	\$4,526	\$10,106	\$16,945	\$6,642
B. USU	0	6,008	6,008	3,533	7,228	5,033	10,960	14,624	5,959
C. WSU	0	3,918	3,918	2,888	6,360	4,098	8,735	0	4,194
D. SUU	0	4,927	4,927	4,115	4,299	4,188	2,373	0	4,152
E. Snow	3,325	5,267	4,827	3,395	0	3,395	0	0	3,851
F. Dixie	0	4,240	4,240	2,135	5,016	2,431	0	0	2,721
G. CEU	0	5,749	5,749	3,752	0	3,752	0	0	4,426
H. UVSC	0	4,925	4,925	2,497	4,735	3,026	0	0	3,426
I. SLCC	7,284	4,405	4,417	2,298	0	2,298	0	0	3,014
Subtotal	\$3,693	\$4,586	\$4,572	\$2,909	\$6,001	\$3,879	\$9,728	\$16,606	\$4,765

TABLE 6

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: USHE TOTAL

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	518,605,020	0	23,720,725	0	0	542,325,745
B1. Instruction (Budget Related)	469,008,151	46,784,324	72,604,273	97,311,760	125,839,567	811,548,075
B2. Instruction (Other)	68,782,727	6,732,410	11,374,852	14,040,049	0	100,930,038
C. Research	182,579,496	15,704,579	16,952,770	27,204,849	0	242,441,694
D. Public Service	165,757,065	15,386,062	16,565,648	29,690,742	0	227,399,517
E. Academic Support	135,877,886	13,147,098	19,222,416	-168,247,401	0	0
F. Student Services	95,974,247	10,267,183	19,598,137	0	-125,839,567	0
G. Institutional Support	163,272,785	16,766,037	-180,038,822	0	0	0
H. Plant Operations & Maintenance	124,787,694	-124,787,694	0	0	0	0
I. Scholarships & Fellowships	108,291,948	0	0	0	0	108,291,948
J. Transfers (Net)	489,302,954	0	0	0	0	489,302,954
Subtotal	2,522,239,973	0	0	0	0	2,522,239,973

Cost Study Summary  
Utah System of Higher Education

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	64,626,019	117,752,198	14,137	15.0	\$4,572	\$8,330
B. Lower Division	148,775,860	329,673,655	51,146	22.4	\$2,909	\$6,446
C. Upper Division	140,411,410	218,797,341	23,398	16.0	\$6,001	\$9,351
D. Basic Graduate	66,354,262	87,768,534	6,821	13.0	\$9,728	\$12,867
E. Advanced Graduate	48,451,777	57,167,524	2,918	9.0	\$16,606	\$19,593
Subtotal	468,619,327	811,159,252	98,419	17.8	\$4,761	\$8,242
2. Other Instructional Activities	68,782,727	100,930,038				
TOTAL INSTRUCTION	537,402,054	912,089,290				

TABLE 7

**USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)**

Institution: USHE TOTAL

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	31,223,733	0	4,628,389	0	0	35,852,122
B1. Instruction (Budget Related)	469,008,151	65,622,805	100,734,142	127,613,703	87,449,734	850,428,535
B2. Instruction (Other)	740,282	106,526	125,525	222,258	0	1,194,592
C. Research	31,009,315	3,845,779	4,867,556	7,628,528	0	47,351,177
D. Public Service	26,918,370	3,377,256	4,377,504	6,705,852	0	41,378,982
E. Academic Support	105,599,417	14,611,165	21,959,759	-142,170,342	0	0
F. Student Services	63,198,954	9,146,092	15,104,689	0	-87,449,734	0
G. Institutional Support	132,799,903	18,997,660	-151,797,563	0	0	0
H. Plant Operations & Maintenance	115,707,283	-115,707,283	0	0	0	0
I. Scholarships & Fellowships	3,501,583	0	0	0	0	3,501,583
J. Transfers (Net)	21,147,687	0	0	0	0	21,147,687
Subtotal	1,000,854,678	0	0	0	0	1,000,854,678

 Cost Study Summary  
 Utah System of Higher Education

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	64,626,019	113,407,252	14,137	15.0	\$4,572	\$8,022
B. Lower Division	148,775,860	340,565,842	51,146	22.4	\$2,909	\$6,659
C. Upper Division	140,411,410	237,618,574	23,398	16.0	\$6,001	\$10,156
D. Basic Graduate	66,354,262	96,374,858	6,821	13.0	\$9,728	\$14,129
E. Advanced Graduate	48,451,777	62,073,185	2,918	9.0	\$16,606	\$21,274
Subtotal	468,619,327	850,039,712	98,419	17.8	\$4,761	\$8,637
2. Other Instructional Activities	740,282	1,194,592				
TOTAL INSTRUCTION	469,359,609	851,234,303				

TABLE 8

**USHE 2006-07 Full Cost Study Summary (All Funds)**

 Institution: University of Utah <sup>(1)</sup>

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	518,605,020	0	23,720,725	0	0	542,325,745
B1. Instruction (Budget Related)	169,600,526	15,205,470	8,452,931	31,856,318	21,342,943	246,458,188
B2. Instruction (Other)	18,222,741	1,633,753	908,226	3,422,804	0	24,187,524
C. Research	75,590,992	6,777,081	3,767,473	14,198,368	0	100,333,915
D. Public Service	103,152,617	9,248,108	5,141,151	19,375,309	0	136,917,185
E. Academic Support	60,423,967	5,417,288	3,011,545	-68,852,800	0	0
F. Student Services	18,730,179	1,679,247	933,517	0	-21,342,943	0
G. Institutional Support	42,156,080	3,779,487	-45,935,567	0	0	0
H. Plant Operations & Maintenance	43,740,435	-43,740,435	0	0	0	0
I. Scholarships & Fellowships	32,237,443	0	0	0	0	32,237,443
J. Transfers (Net)	408,768,000	0	0	0	0	408,768,000
Subtotal	1,491,228,000	0	0	0	0	1,491,228,000

 Cost Study Summary  
 Includes All Line Items Except School of Medicine

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	0	0	0	0.0	\$0	\$0
B. Lower Division	29,115,403	56,884,400	9,226	19.8	\$3,156	\$6,165
C. Upper Division	56,465,310	85,604,300	9,681	19.5	\$5,832	\$8,842
D. Basic Graduate	41,811,713	54,264,474	4,137	14.5	\$10,106	\$13,116
E. Advanced Graduate	42,208,100	49,705,014	2,491	9.2	\$16,945	\$19,955
Subtotal	169,600,526	246,458,188	25,536	16.8	\$6,642	\$9,651
2. Other Instructional Activities	18,222,741	24,187,524				
TOTAL INSTRUCTION	187,823,267	270,645,712				

<sup>(1)</sup> Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Medicine line item is not included

TABLE 9

**USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)**

 Institution: University of Utah <sup>(1)</sup>

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	31,223,733	0	4,628,389	0	0	35,852,122
B1. Instruction (Budget Related)	169,600,526	24,405,495	28,758,100	50,919,914	20,001,013	293,685,049
B2. Instruction (Other)	740,282	106,526	125,525	222,258	0	1,194,592
C. Research	11,919,994	1,715,286	2,021,199	3,578,792	0	19,235,271
D. Public Service	9,233,036	1,328,633	1,565,588	2,772,075	0	14,899,332
E. Academic Support	43,772,084	6,298,798	7,422,158	-57,493,040	0	0
F. Student Services	15,227,687	2,191,262	2,582,064	0	-20,001,013	0
G. Institutional Support	41,177,575	5,925,448	-47,103,023	0	0	0
H. Plant Operations & Maintenance	41,971,448	-41,971,448	0	0	0	0
I. Scholarships & Fellowships	273,883	0	0	0	0	273,883
J. Transfers (Net)	8,786,600	0	0	0	0	8,786,600
Subtotal	373,926,848	0	0	0	0	373,926,848

 Cost Study Summary  
 Includes All Line Items Except School of Medicine <sup>(1)</sup>

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	0	0	0	0.0	\$0	\$0
B. Lower Division	29,115,403	73,947,664	9,226	19.8	\$3,156	\$8,015
C. Upper Division	56,465,310	103,509,385	9,681	19.5	\$5,832	\$10,692
D. Basic Graduate	41,811,713	61,916,343	4,137	14.5	\$10,106	\$14,965
E. Advanced Graduate	42,208,100	54,311,656	2,491	9.2	\$16,945	\$21,804
Subtotal	169,600,526	293,685,049	25,536	16.8	\$6,642	\$11,501
2. Other Instructional Activities	740,282	1,194,592				
<b>TOTAL INSTRUCTION</b>	<b>170,340,808</b>	<b>294,879,641</b>				

<sup>(1)</sup> Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Medicine line item is not included

TABLE 10

**USHE 2006-07 Full Cost Study Summary (All Funds)**

Institution: Utah State University

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	99,392,301	8,268,003	12,140,410	11,881,869	15,137,273	146,819,855
B2. Instruction (Other)	15,772,281	1,312,026	1,926,527	1,885,500	0	20,896,334
C. Research	105,948,673	8,813,399	12,941,247	12,665,651	0	140,368,970
D. Public Service	39,788,972	3,309,868	4,860,079	4,756,579	0	52,715,498
E. Academic Support	25,876,357	2,152,539	3,160,703	-31,189,599	0	0
F. Student Services	12,558,593	1,044,693	1,533,987	0	-15,137,273	0
G. Institutional Support	33,755,022	2,807,930	-36,562,952	0	0	0
H. Plant Operations & Maintenance	27,708,458	-27,708,458	0	0	0	0
I. Scholarships & Fellowships	22,018,865	0	0	0	0	22,018,865
J. Transfers (Net)	33,599,631	0	0	0	0	33,599,631
Subtotal	416,419,153	0	0	0	0	416,419,153

 Cost Study Summary  
 Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,034,387	3,001,089	339	20.1	\$6,008	\$8,862
B. Lower Division	29,386,000	53,128,196	8,317	31.5	\$3,533	\$6,388
C. Upper Division	41,075,129	57,296,958	5,682	15.1	\$7,228	\$10,083
D. Basic Graduate	20,264,284	25,542,278	1,849	10.9	\$10,960	\$13,815
E. Advanced Graduate	6,243,677	7,462,510	427	7.9	\$14,624	\$17,479
Subtotal	99,003,477	146,431,032	16,614	18.8	\$5,959	\$8,814
2. Other Instructional Activities	15,772,281	20,896,334				
<b>TOTAL INSTRUCTION</b>	<b>114,775,758</b>	<b>167,327,366</b>				

TABLE 11

**USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Utah State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	99,392,301	11,082,477	14,735,878	21,013,549	12,231,154	158,455,358
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	18,942,579	2,112,142	2,808,422	4,004,846	0	27,867,989
D. Public Service	16,420,341	1,830,907	2,434,476	3,471,593	0	24,157,317
E. Academic Support	22,615,371	2,521,667	3,352,949	-28,489,988	0	0
F. Student Services	9,709,098	1,082,587	1,439,468	0	-12,231,154	0
G. Institutional Support	22,286,226	2,484,967	-24,771,193	0	0	0
H. Plant Operations & Maintenance	21,114,748	-21,114,748	0	0	0	0
I. Scholarships & Fellowships	466,333	0	0	0	0	466,333
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	210,946,997	0	0	0	0	210,946,997

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,034,387	3,238,252	339	20.1	\$6,008	\$9,563
B. Lower Division	29,386,000	58,952,920	8,317	31.5	\$3,533	\$7,088
C. Upper Division	41,075,129	61,276,693	5,682	15.1	\$7,228	\$10,784
D. Basic Graduate	20,264,284	26,837,140	1,849	10.9	\$10,960	\$14,516
E. Advanced Graduate	6,243,677	7,761,529	427	7.9	\$14,624	\$18,179
Subtotal	99,003,477	158,066,534	16,614	18.8	\$5,959	\$9,514
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	99,003,477	158,066,534				

TABLE 12

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: Weber State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	52,748,054	5,614,047	11,940,481	17,471,749	17,648,018	105,422,349
B2. Instruction (Other)	7,867,667	837,367	1,780,989	2,606,009	0	13,092,032
C. Research	976,450	103,925	221,037	323,430	0	1,624,842
D. Public Service	1,360,669	144,818	308,012	450,695	0	2,264,194
E. Academic Support	15,645,175	1,665,137	3,541,570	-20,851,882	0	0
F. Student Services	13,241,315	1,409,291	2,997,412	0	-17,648,018	0
G. Institutional Support	18,789,689	1,999,812	-20,789,501	0	0	0
H. Plant Operations & Maintenance	11,774,397	-11,774,397	0	0	0	0
I. Scholarships & Fellowships	8,023,009	0	0	0	0	8,023,009
J. Transfers (Net)	10,393,007	0	0	0	0	10,393,007
Subtotal	140,819,432	0	0	0	0	140,819,432

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	10,135,395	20,969,619	2,587	16.7	\$3,918	\$8,106
B. Lower Division	18,118,028	44,393,331	6,274	20.6	\$2,888	\$7,076
C. Upper Division	21,340,330	35,392,865	3,356	11.3	\$6,360	\$10,548
D. Basic Graduate	3,154,300	4,666,534	361	7.6	\$8,735	\$12,923
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	52,748,054	105,422,349	12,578	15.6	\$4,194	\$8,382
2. Other Instructional Activities	7,867,667	13,092,032				
TOTAL INSTRUCTION	60,615,721	118,514,380				

TABLE 13

**USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Weber State University

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	52,748,054	6,596,257	13,636,037	16,136,336	11,848,635	100,965,319
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	146,742	18,350	37,935	44,890	0	247,917
D. Public Service	414,720	51,862	107,210	126,868	0	700,660
E. Academic Support	11,787,012	1,473,991	3,047,091	-16,308,094	0	0
F. Student Services	8,563,846	1,070,927	2,213,862	0	-11,848,635	0
G. Institutional Support	16,925,558	2,116,577	-19,042,135	0	0	0
H. Plant Operations & Maintenance	11,327,965	-11,327,965	0	0	0	0
I. Scholarships & Fellowships	248,492	0	0	0	0	248,492
J. Transfers (Net)	4,721,340	0	0	0	0	4,721,340
Subtotal	106,883,729	0	0	0	0	106,883,729

 Cost Study Summary  
 Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	10,135,395	20,052,882	2,587	16.7	\$3,918	\$7,751
B. Lower Division	18,118,028	42,170,049	6,274	20.6	\$2,888	\$6,721
C. Upper Division	21,340,330	34,203,812	3,356	11.3	\$6,360	\$10,193
D. Basic Graduate	3,154,300	4,538,576	361	7.6	\$8,735	\$12,569
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	52,748,054	100,965,319	12,578	15.6	\$4,194	\$8,027
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>52,748,054</b>	<b>100,965,319</b>				

TABLE 14

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: Southern Utah University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	22,864,395	3,028,930	5,551,060	3,841,217	12,824,832	48,110,434
B2. Instruction (Other)	711,336	94,233	172,699	119,504	0	1,097,773
C. Research	8,621	1,142	2,093	1,448	0	13,304
D. Public Service	12,853,688	1,702,775	3,120,642	2,159,419	0	19,836,524
E. Academic Support	4,451,237	589,672	1,080,680	-6,121,588	0	0
F. Student Services	9,325,418	1,235,372	2,264,042	0	-12,824,832	0
G. Institutional Support	10,765,122	1,426,095	-12,191,217	0	0	0
H. Plant Operations & Maintenance	8,078,218	-8,078,218	0	0	0	0
I. Scholarships & Fellowships	5,186,954	0	0	0	0	5,186,954
J. Transfers (Net)	4,857,570	0	0	0	0	4,857,570
Subtotal	79,102,559	0	0	0	0	79,102,559

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	4,427,680	8,547,893	899	18.7	\$4,927	\$9,511
B. Lower Division	10,278,413	21,730,378	2,498	19.7	\$4,115	\$8,699
C. Upper Division	7,034,338	14,536,914	1,636	18.1	\$4,299	\$8,883
D. Basic Graduate	1,123,964	3,295,248	474	21.9	\$2,373	\$6,958
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	22,864,395	48,110,434	5,507	19.2	\$4,152	\$8,737
2. Other Instructional Activities	711,336	1,097,773				
TOTAL INSTRUCTION	23,575,731	49,208,207				

TABLE 15

## USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)

Institution: Southern Utah University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	22,864,395	4,003,708	6,382,796	4,846,406	7,542,924	45,640,229
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	94,676	16,578	26,430	20,068	0	157,752
E. Academic Support	3,346,345	585,967	934,161	-4,866,474	0	0
F. Student Services	5,186,759	908,236	1,447,929	0	-7,542,924	0
G. Institutional Support	7,481,292	1,310,024	-8,791,316	0	0	0
H. Plant Operations & Maintenance	6,824,514	-6,824,514	0	0	0	0
I. Scholarships & Fellowships	566,497	0	0	0	0	566,497
J. Transfers (Net)	1,350,861	0	0	0	0	1,350,861
Subtotal	47,715,339	0	0	0	0	47,715,339

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	4,427,680	8,144,750	899	18.7	\$4,927	\$9,063
B. Lower Division	10,278,413	20,609,858	2,498	19.7	\$4,115	\$8,251
C. Upper Division	7,034,338	13,802,822	1,636	18.1	\$4,299	\$8,435
D. Basic Graduate	1,123,964	3,082,799	474	21.9	\$2,373	\$6,509
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	22,864,395	45,640,229	5,507	19.2	\$4,152	\$8,288
2. Other Instructional Activities						
	0	0				
TOTAL INSTRUCTION	22,864,395	45,640,229				

TABLE 16

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: Snow College<sup>(1)</sup>Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	10,937,854	2,130,354	3,941,251	2,417,659	4,535,541	23,962,660
B2. Instruction (Other)	822,121	160,124	296,236	181,718	0	1,460,199
C. Research	38,475	7,494	13,864	8,504	0	68,337
D. Public Service	665,464	129,612	239,788	147,091	0	1,181,955
E. Academic Support	1,771,573	345,047	638,353	-2,754,974	0	0
F. Student Services	2,916,559	568,055	1,050,927	0	-4,535,541	0
G. Institutional Support	5,172,899	1,007,520	-6,180,419	0	0	0
H. Plant Operations & Maintenance	4,348,205	-4,348,205	0	0	0	0
I. Scholarships & Fellowships	2,173,304	0	0	0	0	2,173,304
J. Transfers (Net)	4,264,956	0	0	0	0	4,264,956
Subtotal	33,111,410	0	0	0	0	33,111,410

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	4,366,990	8,515,613	905	13.9	\$4,827	\$9,413
B. Lower Division	6,570,864	15,447,047	1,936	17.8	\$3,395	\$7,980
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	10,937,854	23,962,660	2,840	16.3	\$3,851	\$8,437
2. Other Instructional Activities	822,121	1,460,199				
TOTAL INSTRUCTION	11,759,975	25,422,859				

TABLE 17

## USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)

Institution: Snow College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	10,937,854	2,379,010	4,562,767	2,154,858	4,024,615	24,059,103
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	1,318,233	286,719	549,906	-2,154,858	0	0
F. Student Services	2,462,056	535,503	1,027,056	0	-4,024,615	0
G. Institutional Support	5,042,888	1,096,840	-6,139,728	0	0	0
H. Plant Operations & Maintenance	4,298,072	-4,298,072	0	0	0	0
I. Scholarships & Fellowships	720,867	0	0	0	0	720,867
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	24,779,970	0	0	0	0	24,779,970

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	4,366,990	8,546,332	905	13.9	\$4,827	\$9,447
B. Lower Division	6,570,864	15,512,771	1,936	17.8	\$3,395	\$8,014
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	10,937,854	24,059,103	2,840	16.3	\$3,851	\$8,470
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	10,937,854	24,059,103				

TABLE 18

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: Dixie State College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	10,501,870	992,176	4,550,429	4,802,527	7,577,614	28,424,615
B2. Instruction (Other)	-192,574	-18,194	-83,442	-88,064	0	-382,274
C. Research	16,285	1,539	7,056	7,447	0	32,327
D. Public Service	4,776,850	451,298	2,069,795	2,184,463	0	9,482,406
E. Academic Support	4,520,549	427,084	1,958,740	-6,906,373	0	0
F. Student Services	4,959,908	468,593	2,149,113	0	-7,577,614	0
G. Institutional Support	9,732,229	919,463	-10,651,692	0	0	0
H. Plant Operations & Maintenance	3,241,958	-3,241,958	0	0	0	0
I. Scholarships & Fellowships	5,687,532	0	0	0	0	5,687,532
J. Transfers (Net)	879,078	0	0	0	0	879,078
Subtotal	44,123,685	0	0	0	0	44,123,685

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,623,545	5,496,351	619	10.5	\$4,240	\$8,883
B. Lower Division	6,212,069	19,719,652	2,909	21.8	\$2,135	\$6,778
C. Upper Division	1,666,256	3,208,612	332	10.8	\$5,016	\$9,659
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	10,501,870	28,424,615	3,860	17.3	\$2,721	\$7,364
2. Other Instructional Activities	-192,574	-382,274				
TOTAL INSTRUCTION	10,309,296	28,042,342				

TABLE 19

## USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)

Institution: Dixie State College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	10,501,870	2,284,314	3,578,113	5,188,332	3,740,628	25,293,257
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	529,002	115,066	180,237	261,348	0	1,085,653
E. Academic Support	3,497,359	760,728	1,191,592	-5,449,679	0	0
F. Student Services	2,400,567	522,159	817,902	0	-3,740,628	0
G. Institutional Support	4,737,391	1,030,454	-5,767,845	0	0	0
H. Plant Operations & Maintenance	4,712,721	-4,712,721	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	587,994	0	0	0	0	587,994
Subtotal	26,966,904	0	0	0	0	26,966,904

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,623,545	4,994,431	619	10.5	\$4,240	\$8,072
B. Lower Division	6,212,069	17,359,685	2,909	21.8	\$2,135	\$5,967
C. Upper Division	1,666,256	2,939,141	332	10.8	\$5,016	\$8,848
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	10,501,870	25,293,257	3,860	17.3	\$2,721	\$6,552
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	10,501,870	25,293,257				

TABLE 20

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: College of Eastern Utah

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	6,546,739	1,333,601	2,012,491	2,695,175	3,801,181	16,389,187
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	251,315	51,194	77,255	103,462	0	483,226
E. Academic Support	1,852,043	377,270	569,325	-2,798,637	0	0
F. Student Services	2,515,492	512,417	773,271	0	-3,801,181	0
G. Institutional Support	2,851,482	580,860	-3,432,342	0	0	0
H. Plant Operations & Maintenance	2,855,342	-2,855,342	0	0	0	0
I. Scholarships & Fellowships	4,257,923	0	0	0	0	4,257,923
J. Transfers (Net)	9,182,652	0	0	0	0	9,182,652
Subtotal	30,312,988	0	0	0	0	30,312,988

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,868,061	6,187,401	499	14.8	\$5,749	\$12,402
B. Lower Division	3,678,678	10,201,786	980	22.2	\$3,752	\$10,406
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	6,546,739	16,389,187	1,479	19.0	\$4,426	\$11,079
2. Other Instructional Activities						
	0	0				
TOTAL INSTRUCTION	6,546,739	16,389,187				

TABLE 21

## USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)

Institution: College of Eastern Utah

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	6,546,739	984,383	1,988,031	2,692,925	3,494,461	15,706,539
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	1,852,043	278,478	562,405	-2,692,925	0	0
F. Student Services	2,403,294	361,365	729,802	0	-3,494,461	0
G. Institutional Support	2,851,482	428,756	-3,280,238	0	0	0
H. Plant Operations & Maintenance	2,052,981	-2,052,981	0	0	0	0
I. Scholarships & Fellowships	470,198	0	0	0	0	470,198
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	16,176,737	0	0	0	0	16,176,737

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	2,868,061	5,957,180	499	14.8	\$5,749	\$11,941
B. Lower Division	3,678,678	9,749,359	980	22.2	\$3,752	\$9,944
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	6,546,739	15,706,539	1,479	19.0	\$4,426	\$10,618
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	6,546,739	15,706,539				

TABLE 22

## USHE 2006-07 Full Cost Study Summary (All Funds)

Institution: Utah Valley State College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	49,714,548	4,516,128	11,924,640	14,487,600	22,229,328	102,872,244
B2. Instruction (Other)	13,062,642	1,186,626	3,133,234	3,806,659	0	21,189,161
C. Research	0	0	0	0	0	0
D. Public Service	199,209	18,096	47,783	58,053	0	323,141
E. Academic Support	13,791,437	1,252,830	3,308,044	-18,352,312	0	0
F. Student Services	16,704,946	1,517,497	4,006,885	0	-22,229,328	0
G. Institutional Support	20,553,483	1,867,103	-22,420,586	0	0	0
H. Plant Operations & Maintenance	10,358,280	-10,358,280	0	0	0	0
I. Scholarships & Fellowships	20,180,848	0	0	0	0	20,180,848
J. Transfers (Net)	8,394,639	0	0	0	0	8,394,639
Subtotal	152,960,032	0	0	0	0	152,960,032

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	15,053,940	26,251,929	3,056	15.8	\$4,925	\$8,589
B. Lower Division	21,830,562	53,862,623	8,743	22.2	\$2,497	\$6,161
C. Upper Division	12,830,046	22,757,692	2,710	16.2	\$4,735	\$8,399
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	49,714,548	102,872,244	14,509	19.2	\$3,426	\$7,090
2. Other Instructional Activities	13,062,642	21,189,161				
TOTAL INSTRUCTION	62,777,190	124,061,404				

TABLE 23

## USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)

Institution: Utah Valley State College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	49,714,548	6,025,812	14,047,968	15,642,769	12,777,520	98,208,617
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	83,444	10,114	23,579	26,256	0	143,393
E. Academic Support	11,162,017	1,352,928	3,154,080	-15,669,025	0	0
F. Student Services	9,102,219	1,103,264	2,572,038	0	-12,777,520	0
G. Institutional Support	17,657,438	2,140,227	-19,797,665	0	0	0
H. Plant Operations & Maintenance	10,632,344	-10,632,344	0	0	0	0
I. Scholarships & Fellowships	297,500	0	0	0	0	297,500
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	98,649,510	0	0	0	0	98,649,510

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	15,053,940	25,269,508	3,056	15.8	\$4,925	\$8,268
B. Lower Division	21,830,562	51,052,389	8,743	22.2	\$2,497	\$5,839
C. Upper Division	12,830,046	21,886,720	2,710	16.2	\$4,735	\$8,077
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	49,714,548	98,208,617	14,509	19.2	\$3,426	\$6,769
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	49,714,548	98,208,617				

TABLE 24

**USHE 2006-07 Full Cost Study Summary (All Funds)**

Institution: Salt Lake Community College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	46,701,864	5,695,616	12,090,581	7,857,646	20,742,837	93,088,544
B2. Instruction (Other)	12,516,513	1,526,475	3,240,383	2,105,919	0	19,389,290
C. Research	0	0	0	0	0	0
D. Public Service	2,708,281	330,294	701,143	455,672	0	4,195,389
E. Academic Support	7,545,548	920,232	1,953,457	-10,419,236	0	0
F. Student Services	15,021,837	1,832,017	3,888,983	0	-20,742,837	0
G. Institutional Support	19,496,779	2,377,767	-21,874,546	0	0	0
H. Plant Operations & Maintenance	12,682,401	-12,682,401	0	0	0	0
I. Scholarships & Fellowships	8,526,070	0	0	0	0	8,526,070
J. Transfers (Net)	8,963,421	0	0	0	0	8,963,421
Subtotal	134,162,714	0	0	0	0	134,162,714

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	23,116,021	38,782,302	5,234	14.0	\$4,417	\$7,410
B. Lower Division	23,585,843	54,306,242	10,263	23.2	\$2,298	\$5,292
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	46,701,864	93,088,544	15,496	19.0	\$3,014	\$6,007
2. Other Instructional Activities	12,516,513	19,389,290				
<b>TOTAL INSTRUCTION</b>	<b>59,218,377</b>	<b>112,477,834</b>				

Notes: - Excludes the Skill Center

TABLE 25

**USHE 2006-07 Full Cost Study Summary (Appropriated Funds Only)**Institution: Salt Lake Community College <sup>(1)</sup>Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	46,701,864	7,861,349	13,044,453	9,018,614	11,788,783	88,415,063
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	143,151	24,097	39,984	27,644	0	234,876
E. Academic Support	6,248,953	1,051,889	1,745,416	-9,046,258	0	0
F. Student Services	8,143,428	1,370,787	2,274,568	0	-11,788,783	0
G. Institutional Support	14,640,053	2,464,368	-17,104,421	0	0	0
H. Plant Operations & Maintenance	12,772,490	-12,772,490	0	0	0	0
I. Scholarships & Fellowships	457,813	0	0	0	0	457,813
J. Transfers (Net)	5,700,892	0	0	0	0	5,700,892
Subtotal	94,808,644	0	0	0	0	94,808,644

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational Education	23,116,021	37,203,917	5,234	14.0	\$4,417	\$7,109
B. Lower Division	23,585,843	51,211,147	10,263	23.2	\$2,298	\$4,990
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	46,701,864	88,415,063	15,496	19.0	\$3,014	\$5,706
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>46,701,864</b>	<b>88,415,063</b>				

(1) Excludes the Skills Center Data



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