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UTAH SYSTEM OF
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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 2007-08 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	2003-04	2004-05	2005-06	2006-07	2007-08
Vocational	15,435	15,482	14,202	14,137	14,746
Lower Div.	56,369	55,611	52,268	51,146	51,377
Upper Div.	23,994	23,990	23,713	23,398	23,472
Basic Grad.	6,065	6,248	6,568	6,821	6,820
Adv. Grad.	2,502	2,726	2,881	2,918	2,986
Total	104,365	104,058	99,633	98,419	99,401
Appropriated Student to Faculty Ratios					
Vocational	15.3	15.2	15.6	15.0	15.3
Lower Div.	24.9	26.5	22.6	22.4	21.8
Upper Div.	16.2	16.7	17.0	16.0	15.5
Basic Grad.	12.8	13.8	12.3	13.0	10.5
Adv. Grad.	8.3	11.2	9.3	9.0	8.7
All Levels	18.9	19.8	18.2	17.8	17.0
Appropriated Direct Cost per FTE Student					
Vocational	\$3,760	\$3,966	\$4,275	\$4,572	\$4,677
Lower Div.	\$2,207	\$2,326	\$2,792	\$2,909	\$3,166
Upper Div.	\$4,684	\$5,152	\$5,346	\$6,001	\$6,698
Basic Grad.	\$9,007	\$9,062	\$8,478	\$9,728	\$10,621
Adv. Grad.	\$15,421	\$15,189	\$15,216	\$16,606	\$17,195
All Levels	\$3,718	\$3,998	\$4,351	\$4,765	\$5,157

Percent Change

Annualized FTE Student Enrollments	2003-04	2004-05	2005-06	2006-07	2007-08
Vocational	-3.1%	0.3%	-8.3%	-0.5%	4.3%
Lower Div.	0.3%	-1.3%	-6.0%	-2.1%	0.5%
Upper Div.	1.9%	0.0%	-1.2%	-1.3%	0.3%
Basic Grad.	-1.1%	3.0%	5.1%	3.9%	0.0%
Adv. Grad.	8.2%	9.0%	5.7%	1.3%	2.3%
Total	0.2%	-0.3%	-4.3%	-1.2%	1.0%
Appropriated Student to Faculty Ratios					
Vocational	-6.1%	-0.4%	2.4%	-4.0%	1.9%
Lower Div.	-3.9%	6.5%	-14.7%	-0.9%	-2.8%
Upper Div.	-9.5%	2.8%	2.1%	-5.6%	-3.6%
Basic Grad.	7.6%	7.8%	-10.8%	5.5%	-19.2%
Adv. Grad.	13.7%	34.8%	-16.9%	-3.7%	-3.1%
All Levels	-4.1%	4.9%	-8.2%	-2.4%	-4.2%
Appropriated Direct Cost per FTE Student					
Vocational	6.7%	5.5%	7.8%	6.9%	2.3%
Lower Div.	0.0%	5.4%	20.1%	4.2%	8.8%
Upper Div.	4.7%	10.0%	3.8%	12.3%	11.6%
Basic Grad.	5.1%	0.6%	-6.4%	14.7%	9.2%
Adv. Grad.	-3.5%	-1.5%	0.2%	9.1%	3.5%
All Levels	3.2%	7.5%	8.8%	9.5%	8.2%

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USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	3,755.29	6,314.47	10,069.76	2,449.38	544.48	13,063.62
B. USU	0.00	196.62	196.62	4,864.13	3,327.53	8,191.66	1,031.70	140.82	9,560.80
C. WSU	0.00	845.64	845.64	3,461.92	2,191.34	5,653.26	322.06	0.00	6,820.96
D. SUU	0.00	298.93	298.93	1,556.60	1,121.50	2,678.10	537.06	0.00	3,514.09
E. Snow	3.30	320.13	323.43	971.73	0.00	971.73	0.00	0.00	1,295.16
F. Dixie	0.00	174.05	174.05	1,150.83	321.27	1,472.10	0.00	0.00	1,646.15
G. CEU	0.00	213.62	213.62	344.02	0.00	344.02	0.00	0.00	557.64
H. UVU	0.00	1,146.27	1,146.27	4,913.36	2,157.26	7,070.62	0.00	0.00	8,216.89
I. SLCC	0.00	2,249.20	2,249.20	4,671.20	0.00	4,671.20	0.00	0.00	6,920.40
Subtotal	3.30	5,444.46	5,447.76	25,689.08	15,433.37	41,122.44	4,340.20	685.30	51,595.71
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,039.03	992.43	2,031.46	176.05	16.45	2,223.96
B. USU	0.00	0.00	0.00	698.90	527.95	1,226.85	69.20	0.00	1,296.05
C. WSU	0.00	0.00	0.00	608.13	119.27	727.40	0.00	0.00	727.40
D. SUU	0.00	44.87	44.87	308.62	131.45	440.07	10.00	0.00	494.94
E. Snow	7.50	9.40	16.90	260.97	0.00	260.97	0.00	0.00	277.87
F. Dixie	0.00	39.73	39.73	244.57	22.79	267.36	0.00	0.00	307.09
G. CEU	0.00	0.00	0.00	110.90	0.00	110.90	0.00	0.00	110.90
H. UVU	0.00	197.00	197.00	694.00	197.07	891.07	0.00	0.00	1,088.07
I. SLCC	0.00	387.60	387.60	711.60	0.00	711.60	0.00	0.00	1,099.20
Subtotal	7.50	678.60	686.10	4,676.72	1,990.96	6,667.68	255.25	16.45	7,625.48
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,699.01	917.36	4,616.37	394.40	1,068.65	6,079.42
B. USU	0.00	78.85	78.85	2,374.68	1,257.64	3,632.32	276.95	177.30	4,165.42
C. WSU	0.00	11.83	11.83	2,110.50	200.13	2,310.63	3.60	0.00	2,326.07
D. SUU	0.00	120.67	120.67	1,062.55	199.35	1,261.90	3.95	0.00	1,386.52
E. Snow	3.50	11.27	14.77	540.63	0.00	540.63	0.00	0.00	555.40
F. Dixie	0.00	4.03	4.03	939.64	28.97	968.61	0.00	0.00	972.64
G. CEU	0.00	0.00	0.00	350.33	0.00	350.33	0.00	0.00	350.33
H. UVU	0.00	0.00	0.00	3,565.15	140.00	3,705.15	0.00	0.00	3,705.15
I. SLCC	0.00	218.10	218.10	3,103.40	0.00	3,103.40	0.00	0.00	3,321.50
Subtotal	3.50	444.75	448.25	17,745.89	2,743.45	20,489.34	678.90	1,245.95	22,862.45
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	60.24	504.19	564.43	457.80	577.25	1,599.48
B. USU	0.00	0.00	0.00	63.46	81.94	145.40	195.35	21.35	362.10
C. WSU	0.00	1,179.37	1,179.37	11.33	278.43	289.77	45.45	0.00	1,514.58
D. SUU	0.00	0.00	0.00	0.00	142.73	142.73	0.00	0.00	142.73
E. Snow	31.40	38.83	70.23	10.60	0.00	10.60	0.00	0.00	80.83
F. Dixie	0.00	277.04	277.04	0.00	33.03	33.03	0.00	0.00	310.07
G. CEU	0.00	100.97	100.97	0.00	0.00	0.00	0.00	0.00	100.97
H. UVU	0.00	176.80	176.80	0.00	39.97	39.97	0.00	0.00	216.77
I. SLCC	0.00	537.40	537.40	1.00	0.00	1.00	0.00	0.00	538.40
Subtotal	31.40	2,310.41	2,341.81	146.63	1,080.29	1,226.93	698.60	598.60	4,865.93

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USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	442.93	865.90	1,308.83	588.85	354.50	2,252.18
B. USU	0.00	0.50	0.50	367.77	488.34	856.11	222.03	80.75	1,159.39
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	7.23	0.00	7.23	0.00	0.00	7.23
F. Dixie	0.00	6.85	6.85	241.87	44.20	286.07	0.00	0.00	292.92
G. CEU	0.00	5.90	5.90	76.13	0.00	76.13	0.00	0.00	82.03
H. UVU	0.00	0.00	0.00	0.00	190.65	190.65	0.00	0.00	190.65
I. SLCC	0.00	0.60	0.60	116.90	0.00	116.90	0.00	0.00	117.50
Subtotal	0.00	13.85	13.85	1,252.83	1,589.09	2,841.92	810.88	435.25	4,101.90
6. Trades and Technology									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	41.07	41.07	58.53	39.23	97.76	11.40	4.50	154.73
C. WSU	0.00	523.30	523.30	85.43	381.70	467.13	23.55	0.00	1,013.98
D. SUU	0.00	168.30	168.30	87.80	48.13	135.93	1.20	0.00	305.43
E. Snow	96.24	377.18	473.42	17.18	0.00	17.18	0.00	0.00	490.60
F. Dixie	0.00	69.74	69.74	276.19	0.20	276.39	0.00	0.00	346.13
G. CEU	0.00	214.20	214.20	0.00	0.00	0.00	0.00	0.00	214.20
H. UVU	0.00	1,633.50	1,633.50	0.00	165.17	165.17	0.00	0.00	1,798.67
I. SLCC	18.50	2,666.20	2,684.70	1,341.00	0.00	1,341.00	0.00	0.00	4,025.70
Subtotal	114.74	5,693.49	5,808.23	1,866.13	634.43	2,500.56	36.15	4.50	8,349.44
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	8,996.50	9,594.35	18,590.85	4,066.48	2,561.33	25,218.66
B. USU	0.00	317.04	317.04	8,427.47	5,722.63	14,150.10	1,806.63	424.72	16,698.49
C. WSU	0.00	2,560.14	2,560.14	6,277.32	3,170.87	9,448.19	394.66	0.00	12,402.99
D. SUU	0.00	632.77	632.77	3,015.57	1,643.16	4,658.73	552.21	0.00	5,843.71
E. Snow	141.94	756.81	898.75	1,808.34	0.00	1,808.34	0.00	0.00	2,707.09
F. Dixie	0.00	571.44	571.44	2,853.10	450.46	3,303.56	0.00	0.00	3,875.00
G. CEU	0.00	534.69	534.69	881.38	0.00	881.38	0.00	0.00	1,416.07
H. UVU	0.00	3,153.57	3,153.57	9,172.51	2,890.12	12,062.63	0.00	0.00	15,216.20
I. SLCC	18.50	6,059.10	6,077.60	9,945.10	0.00	9,945.10	0.00	0.00	16,022.70
Subtotal	160.44	14,585.56	14,746.00	51,377.29	23,471.59	74,848.88	6,819.98	2,986.05	99,400.91

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USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	198.19	304.14	502.33	183.41	111.78	797.52
B. USU	0.00	4.57	4.57	110.62	227.40	338.02	106.86	28.20	477.65
C. WSU	0.00	38.58	38.58	198.67	175.60	374.27	32.91	0.00	445.76
D. SUU	0.00	14.93	14.93	76.48	57.00	133.48	23.18	0.00	171.59
E. Snow	0.20	11.52	11.72	64.83	0.00	64.83	0.00	0.00	76.55
F. Dixie	0.00	10.99	10.99	56.63	16.11	72.74	0.00	0.00	83.73
G. CEU	0.00	9.15	9.15	39.60	0.00	39.60	0.00	0.00	48.75
H. UVU	0.00	55.28	55.28	276.55	105.40	381.95	0.00	0.00	437.23
I. SLCC	0.00	74.61	74.61	213.46	0.00	213.46	0.00	0.00	288.07
Subtotal	0.20	219.63	219.83	1,235.03	885.65	2,120.68	346.36	139.98	2,826.85
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	38.61	57.55	96.16	22.07	6.12	124.35
B. USU	0.00	0.00	0.00	23.09	33.56	56.65	5.13	0.00	61.78
C. WSU	0.00	0.00	0.00	31.81	20.98	52.79	0.00	0.00	52.79
D. SUU	0.00	3.31	3.31	22.63	9.62	32.25	1.28	0.00	36.84
E. Snow	0.35	0.83	1.18	19.97	0.00	19.97	0.00	0.00	21.15
F. Dixie	0.00	2.10	2.10	23.52	2.31	25.83	0.00	0.00	27.93
G. CEU	0.00	0.00	0.00	9.91	0.00	9.91	0.00	0.00	9.91
H. UVU	0.00	15.11	15.11	44.76	19.99	64.75	0.00	0.00	79.86
I. SLCC	0.00	31.59	31.59	43.49	0.00	43.49	0.00	0.00	75.08
Subtotal	0.35	52.94	53.29	257.79	144.01	401.80	28.48	6.12	489.69
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	167.60	58.60	226.20	35.58	72.47	334.25
B. USU	0.00	5.52	5.52	55.23	98.15	153.38	40.53	17.12	216.55
C. WSU	0.00	1.87	1.87	72.34	30.80	103.14	0.00	0.00	105.01
D. SUU	0.00	5.32	5.32	50.15	9.11	59.26	0.12	0.00	64.70
E. Snow	0.95	1.07	2.02	27.80	0.00	27.80	0.00	0.00	29.82
F. Dixie	0.00	0.00	0.00	47.75	2.46	50.21	0.00	0.00	50.21
G. CEU	0.00	0.00	0.00	13.83	0.00	13.83	0.00	0.00	13.83
H. UVU	0.00	0.00	0.00	156.21	7.01	163.22	0.00	0.00	163.22
I. SLCC	0.00	12.22	12.22	117.85	0.00	117.85	0.00	0.00	130.07
Subtotal	0.95	26.00	26.95	708.76	206.13	914.89	76.23	89.59	1,107.66
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	2.12	35.21	37.33	36.67	52.01	126.01
B. USU	0.00	0.00	0.00	2.02	4.25	6.27	14.01	3.59	23.87
C. WSU	0.00	72.78	72.78	3.85	26.27	30.12	2.00	0.00	104.90
D. SUU	0.00	0.00	0.00	0.00	13.45	13.45	0.00	0.00	13.45
E. Snow	3.42	4.53	7.95	0.53	0.00	0.53	0.00	0.00	8.48
F. Dixie	0.00	30.52	30.52	0.00	4.10	4.10	0.00	0.00	34.62
G. CEU	0.00	8.98	8.98	0.00	0.00	0.00	0.00	0.00	8.98
H. UVU	0.00	25.99	25.99	0.00	3.56	3.56	0.00	0.00	29.55
I. SLCC	0.00	46.72	46.72	0.09	0.00	0.09	0.00	0.00	46.81
Subtotal	3.42	189.52	192.94	8.61	86.84	95.45	52.68	55.60	396.67

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USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	18.36	69.43	87.79	118.94	48.82	255.55
B. USU	0.00	0.02	0.02	10.88	50.98	61.86	23.33	3.66	88.87
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	0.87	0.00	0.87	0.00	0.00	0.87
F. Dixie	0.00	0.49	0.49	2.12	3.88	6.00	0.00	0.00	6.49
G. CEU	0.00	1.00	1.00	9.50	0.00	9.50	0.00	0.00	10.50
H. UVU	0.00	0.00	0.00	0.00	13.08	13.08	0.00	0.00	13.08
I. SLCC	0.00	0.06	0.06	11.64	0.00	11.64	0.00	0.00	11.70
Subtotal	0.00	1.57	1.57	53.37	137.37	190.74	142.27	52.48	387.06
6. Trades and Technology									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	1.79	1.79	4.62	1.61	6.23	0.57	0.20	8.79
C. WSU	0.00	38.66	38.66	7.44	43.40	50.84	3.54	0.00	93.04
D. SUU	0.00	12.19	12.19	6.30	3.47	9.77	0.06	0.00	22.02
E. Snow	11.53	18.57	30.10	1.68	0.00	1.68	0.00	0.00	31.78
F. Dixie	0.00	12.63	12.63	11.18	0.00	11.18	0.00	0.00	23.81
G. CEU	0.00	22.11	22.11	0.00	0.00	0.00	0.00	0.00	22.11
H. UVU	0.00	125.52	125.52	0.00	10.01	10.01	0.00	0.00	135.53
I. SLCC	1.30	227.08	228.38	67.26	0.00	67.26	0.00	0.00	295.64
Subtotal	12.83	458.55	471.38	98.48	58.49	156.97	4.17	0.20	632.72
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	424.88	524.93	949.81	396.67	291.20	1,637.68
B. USU	0.00	11.90	11.90	206.46	415.95	622.41	190.43	52.77	877.51
C. WSU	0.00	151.89	151.89	314.11	297.05	611.16	38.45	0.00	801.50
D. SUU	0.00	35.75	35.75	155.56	92.65	248.21	24.64	0.00	308.60
E. Snow	16.45	36.52	52.97	115.68	0.00	115.68	0.00	0.00	168.65
F. Dixie	0.00	56.73	56.73	141.20	28.86	170.06	0.00	0.00	226.79
G. CEU	0.00	41.24	41.24	72.84	0.00	72.84	0.00	0.00	114.08
H. UVU	0.00	221.90	221.90	477.52	159.05	636.57	0.00	0.00	858.47
I. SLCC	1.30	392.28	393.58	453.79	0.00	453.79	0.00	0.00	847.37
Subtotal	17.75	948.21	965.96	2,362.04	1,518.49	3,880.53	650.19	343.97	5,840.65

TABLE 4 (page 1 of 2)

USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	18.95	20.76	20.05	13.35	4.87	16.38
B. USU	0.00	43.02	43.02	43.97	14.63	24.23	9.65	4.99	20.02
C. WSU	0.00	21.92	21.92	17.43	12.48	15.10	9.79	0.00	15.30
D. SUU	0.00	20.02	20.02	20.35	19.68	20.06	23.17	0.00	20.48
E. Snow	16.50	27.79	27.60	14.99	0.00	14.99	0.00	0.00	16.92
F. Dixie	0.00	15.84	15.84	20.32	19.94	20.24	0.00	0.00	19.66
G. CEU	0.00	23.35	23.35	8.69	0.00	8.69	0.00	0.00	11.44
H. UVU	0.00	20.74	20.74	17.77	20.47	18.51	0.00	0.00	18.79
I. SLCC	0.00	30.15	30.15	21.88	0.00	21.88	0.00	0.00	24.02
Subtotal	16.50	24.79	24.78	20.80	17.43	19.39	12.53	4.90	18.25
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	26.91	17.24	21.13	7.98	2.69	17.88
B. USU	0.00	0.00	0.00	30.27	15.73	21.66	13.49	0.00	20.98
C. WSU	0.00	0.00	0.00	19.12	5.68	13.78	0.00	0.00	13.78
D. SUU	0.00	13.56	13.56	13.64	13.66	13.65	7.81	0.00	13.43
E. Snow	21.43	11.33	14.32	13.07	0.00	13.07	0.00	0.00	13.14
F. Dixie	0.00	18.92	18.92	10.40	9.87	10.35	0.00	0.00	10.99
G. CEU	0.00	0.00	0.00	11.19	0.00	11.19	0.00	0.00	11.19
H. UVU	0.00	13.04	13.04	15.50	9.86	13.76	0.00	0.00	13.62
I. SLCC	0.00	12.27	12.27	16.36	0.00	16.36	0.00	0.00	14.64
Subtotal	21.43	12.82	12.87	18.14	13.83	16.59	8.96	2.69	15.57
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	22.07	15.65	20.41	11.08	14.75	18.19
B. USU	0.00	14.28	14.28	43.00	12.81	23.68	6.83	10.36	19.24
C. WSU	0.00	6.33	6.33	29.17	6.50	22.40	0.00	0.00	22.15
D. SUU	0.00	22.68	22.68	21.19	21.88	21.29	32.92	0.00	21.43
E. Snow	3.68	10.53	7.31	19.45	0.00	19.45	0.00	0.00	18.63
F. Dixie	0.00	0.00	0.00	19.68	11.78	19.29	0.00	0.00	19.37
G. CEU	0.00	0.00	0.00	25.33	0.00	25.33	0.00	0.00	25.33
H. UVU	0.00	0.00	0.00	22.82	19.97	22.70	0.00	0.00	22.70
I. SLCC	0.00	17.85	17.85	26.33	0.00	26.33	0.00	0.00	25.54
Subtotal	3.68	17.11	16.63	25.04	13.31	22.40	8.91	13.91	20.64
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	28.42	14.32	15.12	12.48	11.10	12.69
B. USU	0.00	0.00	0.00	31.42	19.28	23.19	13.94	5.95	15.17
C. WSU	0.00	16.20	16.20	2.94	10.60	9.62	22.73	0.00	14.44
D. SUU	0.00	0.00	0.00	0.00	10.61	10.61	0.00	0.00	10.61
E. Snow	9.18	8.57	8.83	20.00	0.00	20.00	0.00	0.00	9.53
F. Dixie	0.00	9.08	9.08	0.00	8.06	8.06	0.00	0.00	8.96
G. CEU	0.00	11.24	11.24	0.00	0.00	0.00	0.00	0.00	11.24
H. UVU	0.00	6.80	6.80	0.00	11.23	11.23	0.00	0.00	7.34
I. SLCC	0.00	11.50	11.50	10.99	0.00	10.99	0.00	0.00	11.50
Subtotal	9.18	12.19	12.14	17.03	12.44	12.85	13.26	10.77	12.27

TABLE 4 (page 2 of 2)

USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	24.12	12.47	14.91	4.95	7.26	8.81
B. USU	0.00	25.00	25.00	33.80	9.58	13.84	9.52	22.06	13.05
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	8.31	0.00	8.31	0.00	0.00	8.31
F. Dixie	0.00	13.98	13.98	114.09	11.39	47.68	0.00	0.00	45.13
G. CEU	0.00	5.90	5.90	8.01	0.00	8.01	0.00	0.00	7.81
H. UVU	0.00	0.00	0.00	0.00	14.58	14.58	0.00	0.00	14.58
I. SLCC	0.00	10.00	10.00	10.04	0.00	10.04	0.00	0.00	10.04
Subtotal	0.00	8.82	8.82	23.47	11.57	14.90	5.70	8.29	10.60
6. Trades and Technology									
A. UU	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	24.37	15.69	20.00	22.50	17.60
C. WSU	0.00	0.00	0.00	0.00	8.79	9.19	6.65	0.00	10.90
D. SUU	0.00	0.00	0.00	0.00	13.87	13.91	20.00	0.00	13.87
E. Snow	8.35	0.00	0.00	0.00	0.00	10.23	0.00	0.00	15.44
F. Dixie	0.00	0.00	0.00	0.00	0.00	24.72	0.00	0.00	14.54
G. CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.69
H. UVU	0.00	0.00	0.00	0.00	16.50	16.50	0.00	0.00	13.27
I. SLCC	14.23	0.00	0.00	0.00	0.00	19.94	0.00	0.00	13.62
Subtotal	8.94	12.42	12.32	18.95	10.85	15.93	8.67	22.50	13.20
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	21.17	18.28	19.57	10.25	8.80	15.40
B. USU	0.00	26.64	26.64	40.82	13.76	22.73	9.49	8.05	19.03
C. WSU	0.00	16.86	16.86	19.98	10.67	15.46	10.26	0.00	15.47
D. SUU	0.00	17.70	17.70	19.39	17.74	18.77	22.41	0.00	18.94
E. Snow	8.63	20.72	16.97	15.63	0.00	15.63	0.00	0.00	16.05
F. Dixie	0.00	10.07	10.07	20.21	15.61	19.43	0.00	0.00	17.09
G. CEU	0.00	12.97	12.97	12.10	0.00	12.10	0.00	0.00	12.41
H. UVU	0.00	14.21	14.21	19.21	18.17	18.95	0.00	0.00	17.72
I. SLCC	14.23	15.45	15.44	21.92	0.00	21.92	0.00	0.00	18.91
Subtotal	9.04	15.38	15.27	21.75	15.46	19.29	10.49	8.68	17.02

TABLE 5 (page 1 of 2)

USHE 2007-08 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								TOTAL ALL LEVELS
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	
	Non-Credit	Credit	TOTAL						
1. Bus, Educ, Human, Soc Sci, Phy Ed									
A. UU	\$0	\$0	\$0	\$3,434	\$5,532	\$4,750	\$10,290	\$33,304	\$6,979
B. USU	0	3,004	3,004	2,480	8,137	4,778	12,930	29,177	5,981
C. WSU	0	2,567	2,567	3,071	5,692	4,087	7,334	0	4,051
D. SUU	0	4,038	4,038	4,090	3,979	4,043	2,035	0	3,736
E. Snow	1,335	2,432	2,421	4,806	0	4,806	0	0	4,210
F. Dixie	0	3,371	3,371	2,713	3,478	2,880	0	0	2,932
G. CEU	0	2,984	2,984	7,009	0	7,009	0	0	5,467
H. UVU	0	4,234	4,234	2,867	3,614	3,095	0	0	3,254
I. SLCC	0	2,202	2,202	3,846	0	3,846	0	0	3,312
Subtotal	\$1,335	\$3,549	\$3,546	\$3,130	\$5,761	\$4,271	\$6,871	\$13,843	\$4,914
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$3,140	\$6,066	\$4,569	\$9,282	\$15,038	\$5,020
B. USU	0	0	0	3,293	6,560	4,699	8,219	0	4,887
C. WSU	0	0	0	3,603	15,735	5,592	0	0	5,592
D. SUU	0	5,519	5,519	5,642	5,687	5,656	20,917	0	5,952
E. Snow	4,985	8,189	6,768	4,986	0	4,986	0	0	5,095
F. Dixie	0	3,550	3,550	4,934	7,069	5,116	0	0	4,913
G. CEU	0	0	0	7,333	0	7,333	0	0	7,333
H. UVU	0	3,434	3,434	4,494	4,930	4,590	0	0	4,381
I. SLCC	0	3,822	3,822	2,923	0	2,923	0	0	3,240
Subtotal	\$4,985	\$4,043	\$4,057	\$3,674	\$6,776	\$4,702	\$7,572	\$15,038	\$4,827
3. Agriculture and Natural Science									
A. UU	\$0	\$0	\$0	\$3,409	\$7,903	\$4,302	\$11,062	\$10,154	\$5,769
B. USU	0	7,721	7,721	2,623	9,605	5,041	16,733	12,966	6,206
C. WSU	0	16,433	16,433	2,388	14,243	3,415	3,871	0	3,482
D. SUU	0	3,738	3,738	3,584	3,658	3,595	2,492	0	3,605
E. Snow	27,907	6,963	11,926	3,199	0	3,199	0	0	3,432
F. Dixie	0	0	0	2,578	6,105	2,683	0	0	2,672
G. CEU	0	0	0	2,821	0	2,821	0	0	2,821
H. UVU	0	0	0	2,793	9,259	3,037	0	0	3,037
I. SLCC	0	2,783	2,783	1,653	0	1,653	0	0	1,727
Subtotal	\$27,907	\$4,868	\$5,021	\$2,729	\$9,108	\$3,936	\$11,077	\$9,653	\$4,715
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$7,014	\$9,671	\$9,387	\$11,531	\$13,398	\$11,448
B. USU	0	0	0	3,933	6,246	5,236	8,999	19,418	8,102
C. WSU	0	4,554	4,554	12,872	7,619	7,824	3,417	0	5,145
D. SUU	0	0	0	0	6,880	6,880	0	0	6,880
E. Snow	6,096	9,374	7,908	1,339	0	1,339	0	0	7,047
F. Dixie	0	4,922	4,922	0	8,996	8,996	0	0	5,356
G. CEU	0	6,874	6,874	0	0	0	0	0	6,874
H. UVU	0	10,293	10,293	0	6,856	6,856	0	0	9,659
I. SLCC	0	8,403	8,403	8,467	0	8,467	0	0	8,403
Subtotal	\$6,096	\$5,769	\$5,773	\$5,190	\$8,287	\$7,798	\$8,216	\$13,353	\$7,728

TABLE 5 (page 2 of 2)

USHE 2007-08 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 (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	\$0	\$0	\$0	\$7,068	\$10,429	\$9,292	\$13,604	\$19,666	\$12,052
B. USU	0	6,114	6,114	4,435	16,125	11,104	16,050	6,878	11,754
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	17,339	0	17,339	0	0	17,339
F. Dixie	0	1,098	1,098	783	7,858	1,876	0	0	1,858
G. CEU	0	113,420	113,420	1,378	0	1,378	0	0	9,437
H. UVU	0	0	0	0	7,068	7,068	0	0	7,068
I. SLCC	0	7,658	7,658	7,658	0	7,658	0	0	7,658
Subtotal	\$0	\$47,903	\$47,903	\$4,756	\$13,318	\$9,362	\$12,063	\$13,544	\$10,560
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	6,271	6,271	11,350	5,885	9,157	7,080	6,499	8,161
C. WSU	0	5,918	5,918	5,962	7,162	6,943	6,384	0	6,401
D. SUU	0	9,335	9,335	9,744	9,584	9,687	6,496	0	9,480
E. Snow	5,842	3,565	4,028	7,639	0	7,639	0	0	4,154
F. Dixie	0	9,902	9,902	1,621	0	1,620	0	0	3,288
G. CEU	0	7,046	7,046	0	0	0	0	0	7,046
H. UVU	0	6,523	6,523	0	3,919	3,919	0	0	6,284
I. SLCC	6,075	5,133	5,140	2,223	0	2,223	0	0	4,168
Subtotal	\$5,842	\$5,790	\$5,791	\$5,686	\$7,192	\$6,373	\$5,421	\$4,333	\$5,910
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$3,593	\$6,474	\$5,080	\$10,941	\$17,154	\$7,251
B. USU	0	4,605	4,605	2,746	8,953	5,256	13,254	17,439	6,419
C. WSU	0	4,231	4,231	2,950	6,955	4,294	6,794	0	4,361
D. SUU	0	5,495	5,495	4,235	4,493	4,326	2,390	0	4,269
E. Snow	6,292	3,492	3,934	4,408	0	4,408	0	0	4,251
F. Dixie	0	4,881	4,881	2,589	4,661	2,872	0	0	3,168
G. CEU	0	6,565	6,565	4,899	0	4,899	0	0	5,528
H. UVU	0	5,710	5,710	2,961	4,267	3,274	0	0	3,779
I. SLCC	6,075	4,167	4,173	2,922	0	2,922	0	0	3,397
Subtotal	\$6,292	\$5,007	\$5,025	\$3,141	\$6,931	\$4,548	\$7,976	\$12,283	\$5,347

TABLE 6

USHE 2007-08 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	36,113,876	0	2,296,125	0	0	38,410,001
B1. Instruction (Budget Related)	513,343,060	93,799,543	86,074,000	102,688,893	147,800,079	943,705,574
B2. Instruction (Other)	107,467,999	18,350,088	14,202,295	17,928,439	0	157,948,821
C. Research	319,833,829	53,237,753	26,913,527	39,270,269	0	439,255,379
D. Public Service	483,741,351	79,586,910	41,904,303	58,902,344	0	664,134,908
E. Academic Support	165,414,787	29,267,647	24,107,511	-218,789,945	0	0
F. Student Services	104,959,217	20,203,891	22,636,971	0	-147,800,079	0
G. Institutional Support	184,016,381	34,118,352	-218,134,733	0	0	0
H. Plant Operations & Maintenance	328,564,184	-328,564,184	0	0	0	0
I. Scholarships & Fellowships	112,429,976	0	0	0	0	112,429,976
J. Transfers (Net)	66,421,688	0	0	0	0	66,421,688
Subtotal	2,422,306,347	0	0	0	0	2,422,306,347

 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 (CTE) Education	68,970,138	138,765,976	14,746	15.3	\$4,677	\$9,410
B. Lower Division	162,653,196	390,543,232	51,377	21.8	\$3,166	\$7,601
C. Upper Division	157,215,312	253,284,848	23,472	15.5	\$6,698	\$10,791
D. Basic Graduate	72,437,672	98,507,649	6,820	10.5	\$10,621	\$14,444
E. Advanced Graduate	51,344,836	61,881,964	2,986	8.7	\$17,195	\$20,724
Subtotal	512,621,154	942,983,669	99,401	17.0	\$5,157	\$9,487
2. Other Instructional Activities	107,467,999	157,948,821				
TOTAL INSTRUCTION	620,089,153	1,100,932,490				

TABLE 7

USHE 2007-08 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	36,113,876	0	5,847,008	0	0	41,960,884
B1. Instruction (Budget Related)	513,343,060	74,066,718	124,970,445	145,604,639	101,689,019	959,673,880
B2. Instruction (Other)	831,941	120,483	154,202	250,478	0	1,357,103
C. Research	34,708,350	4,126,616	7,217,955	8,780,994	0	54,833,915
D. Public Service	29,728,620	3,652,688	6,344,491	7,851,740	0	47,577,539
E. Academic Support	117,806,980	16,698,775	27,982,095	-162,487,851	0	0
F. Student Services	71,839,333	10,900,452	18,949,234	0	-101,689,019	0
G. Institutional Support	167,049,430	24,416,001	-191,465,430	0	0	0
H. Plant Operations & Maintenance	133,981,733	-133,981,733	0	0	0	0
I. Scholarships & Fellowships	5,074,299	0	0	0	0	5,074,299
J. Transfers (Net)	25,026,453	0	0	0	0	25,026,453
Subtotal	1,135,504,074	0	0	0	0	1,135,504,074

 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 (CTE) Education	68,970,138	127,720,339	14,746	15.3	\$4,677	\$8,661
B. Lower Division	162,653,196	387,599,478	51,377	21.8	\$3,166	\$7,544
C. Upper Division	157,215,312	269,744,866	23,472	15.5	\$6,698	\$11,492
D. Basic Graduate	72,437,672	106,646,312	6,820	10.5	\$10,621	\$15,637
E. Advanced Graduate	51,344,836	67,240,980	2,986	8.7	\$17,195	\$22,518
Subtotal	512,621,154	958,951,975	99,401	17.0	\$5,157	\$9,647
2. Other Instructional Activities	831,941	1,357,103				
TOTAL INSTRUCTION	513,453,095	960,309,078				

TABLE 8

USHE 2007-08 Full Cost Study Summary (All Funds)

 Institution: University of Utah ⁽¹⁾

 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	36,113,876	0	2,296,125	0	0	38,410,001
B1. Instruction (Budget Related)	182,863,361	29,345,250	13,492,252	20,180,171	24,996,226	270,877,259
B2. Instruction (Other)	63,778,764	10,234,985	4,705,804	7,038,405	0	85,757,958
C. Research	212,235,000	34,058,704	15,659,387	23,421,524	0	285,374,615
D. Public Service	416,931,000	66,907,576	30,762,522	46,011,069	0	560,612,168
E. Academic Support	78,307,000	12,566,424	5,777,745	-96,651,168	0	0
F. Student Services	20,252,000	3,249,968	1,494,258	0	-24,996,226	0
G. Institutional Support	63,929,000	10,259,094	-74,188,094	0	0	0
H. Plant Operations & Maintenance	166,622,000	-166,622,000	0	0	0	0
I. Scholarships & Fellowships	38,588,000	0	0	0	0	38,588,000
J. Transfers (Net)	47,672,000	0	0	0	0	47,672,000
Subtotal	1,327,292,000	0	0	0	0	1,327,292,000

Cost Study Summary

 Includes All Line Items Except School of Medicine ⁽¹⁾

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 (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	32,322,653	63,720,714	8,997	21.2	\$3,593	\$7,083
C. Upper Division	62,110,881	95,595,457	9,594	18.3	\$6,474	\$9,964
D. Basic Graduate	44,491,835	58,683,975	4,066	10.3	\$10,941	\$14,431
E. Advanced Graduate	43,937,992	52,877,113	2,561	8.8	\$17,154	\$20,644
Subtotal	182,863,361	270,877,259	25,219	15.4	\$7,251	\$10,741
2. Other Instructional Activities	63,778,764	85,757,958				
TOTAL INSTRUCTION	246,642,125	356,635,217				

⁽¹⁾ 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 2007-08 Full Cost Study Summary (Appropriated Funds Only)

 Institution: University of Utah ⁽¹⁾

 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	36,113,876	0	5,847,008	0	0	41,960,884
B1. Instruction (Budget Related)	182,863,361	26,482,508	33,894,093	55,055,908	23,058,810	321,354,679
B2. Instruction (Other)	831,941	120,483	154,202	250,478	0	1,357,103
C. Research	13,225,196	1,915,290	2,451,317	3,981,799	0	21,573,602
D. Public Service	10,820,929	1,567,101	2,005,681	3,257,930	0	17,651,641
E. Academic Support	47,021,027	6,809,646	8,715,442	-62,546,115	0	0
F. Student Services	17,335,192	2,510,505	3,213,113	0	-23,058,810	0
G. Institutional Support	49,161,259	7,119,597	-56,280,856	0	0	0
H. Plant Operations & Maintenance	46,525,129	-46,525,129	0	0	0	0
I. Scholarships & Fellowships	271,005	0	0	0	0	271,005
J. Transfers (Net)	8,786,600	0	0	0	0	8,786,600
Subtotal	412,955,515	0	0	0	0	412,955,515

 Cost Study Summary
 Includes All Line Items Except School of Medicine ⁽¹⁾

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 (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	32,322,653	81,728,020	8,997	21.2	\$3,593	\$9,084
C. Upper Division	62,110,881	114,799,413	9,594	18.3	\$6,474	\$11,965
D. Basic Graduate	44,491,835	66,823,401	4,066	10.3	\$10,941	\$16,433
E. Advanced Graduate	43,937,992	58,003,845	2,561	8.8	\$17,154	\$22,646
Subtotal	182,863,361	321,354,679	25,219	15.4	\$7,251	\$12,743
2. Other Instructional Activities	831,941	1,357,103				
TOTAL INSTRUCTION	183,695,302	322,711,783				

⁽¹⁾ 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 2007-08 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)	107,509,744	19,145,824	11,117,152	15,641,593	16,923,440	170,337,752
B2. Instruction (Other)	13,572,851	2,417,115	1,403,514	1,974,714	0	19,368,194
C. Research	106,725,237	19,006,115	11,036,029	15,527,455	0	152,294,836
D. Public Service	42,923,844	7,644,073	4,438,583	6,244,990	0	61,251,490
E. Academic Support	30,736,670	5,473,726	3,178,356	-39,388,752	0	0
F. Student Services	13,206,059	2,351,795	1,365,586	0	-16,923,440	0
G. Institutional Support	27,620,445	4,918,774	-32,539,219	0	0	0
H. Plant Operations & Maintenance	60,957,423	-60,957,423	0	0	0	0
I. Scholarships & Fellowships	23,911,210	0	0	0	0	23,911,210
J. Transfers (Net)	4,202,373	0	0	0	0	4,202,373
Subtotal	431,365,856	0	0	0	0	431,365,856

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 (CTE) Education	1,459,956	2,652,818	317	26.6	\$4,605	\$8,367
B. Lower Division	23,140,494	54,848,820	8,427	40.8	\$2,746	\$6,508
C. Upper Division	51,235,500	72,766,874	5,723	13.8	\$8,953	\$12,716
D. Basic Graduate	23,944,756	30,742,195	1,807	9.5	\$13,254	\$17,016
E. Advanced Graduate	7,406,844	9,004,852	425	8.0	\$17,439	\$21,202
Subtotal	107,187,550	170,015,559	16,698	19.0	\$6,419	\$10,181
2. Other Instructional Activities	13,572,851	19,368,194				
TOTAL INSTRUCTION	120,760,401	189,383,753				

TABLE 11

USHE 2007-08 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)	107,509,744	11,042,754	23,830,009	23,907,933	13,179,858	179,470,299
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	21,287,438	2,186,518	4,718,455	4,733,884	0	32,926,294
D. Public Service	16,707,230	1,716,066	3,703,231	3,715,341	0	25,841,868
E. Academic Support	24,432,143	2,509,523	5,415,492	-32,357,158	0	0
F. Student Services	9,951,807	1,022,190	2,205,862	0	-13,179,858	0
G. Institutional Support	36,159,013	3,714,036	-39,873,049	0	0	0
H. Plant Operations & Maintenance	22,191,087	-22,191,087	0	0	0	0
I. Scholarships & Fellowships	1,248,754	0	0	0	0	1,248,754
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	239,487,215	0	0	0	0	239,487,215

 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 (CTE) Education	1,459,956	2,826,209	317	26.6	\$4,605	\$8,914
B. Lower Division	23,140,494	59,457,875	8,427	40.8	\$2,746	\$7,055
C. Upper Division	51,235,500	75,896,630	5,723	13.8	\$8,953	\$13,263
D. Basic Graduate	23,944,756	31,730,256	1,807	9.5	\$13,254	\$17,563
E. Advanced Graduate	7,406,844	9,237,135	425	8.0	\$17,439	\$21,749
Subtotal	107,187,550	179,148,105	16,698	19.0	\$6,419	\$10,728
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	107,187,550	179,148,105				

TABLE 12

USHE 2007-08 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)	54,085,436	10,642,445	13,377,580	20,115,884	20,345,820	118,567,164
B2. Instruction (Other)	7,958,584	1,566,018	1,968,489	2,960,020	0	14,453,111
C. Research	812,760	159,928	201,029	302,288	0	1,476,005
D. Public Service	2,461,342	484,321	608,792	915,442	0	4,469,897
E. Academic Support	16,822,534	3,310,187	4,160,913	-24,293,634	0	0
F. Student Services	14,088,804	2,772,268	3,484,748	0	-20,345,820	0
G. Institutional Support	19,888,142	3,913,409	-23,801,551	0	0	0
H. Plant Operations & Maintenance	22,848,575	-22,848,575	0	0	0	0
I. Scholarships & Fellowships	8,391,106	0	0	0	0	8,391,106
J. Transfers (Net)	1,659,520	0	0	0	0	1,659,520
Subtotal	149,016,803	0	0	0	0	149,016,803

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 (CTE) Education	10,832,686	24,142,575	2,560	16.9	\$4,231	\$9,430
B. Lower Division	18,516,774	51,151,835	6,277	20.0	\$2,950	\$8,149
C. Upper Division	22,054,572	38,539,558	3,171	10.7	\$6,955	\$12,154
D. Basic Graduate	2,681,404	4,733,196	395	10.3	\$6,794	\$11,993
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	54,085,436	118,567,164	12,403	15.5	\$4,361	\$9,560
2. Other Instructional Activities	7,958,584	14,453,111				
TOTAL INSTRUCTION	62,044,020	133,020,275				

TABLE 13

USHE 2007-08 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)	54,085,436	6,855,891	13,315,340	18,048,477	13,701,364	106,006,509
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	195,716	24,809	48,183	65,311	0	334,019
D. Public Service	568,051	72,006	139,849	189,561	0	969,467
E. Academic Support	13,331,390	1,689,892	3,282,066	-18,303,349	0	0
F. Student Services	9,979,498	1,265,005	2,456,861	0	-13,701,364	0
G. Institutional Support	17,077,544	2,164,756	-19,242,300	0	0	0
H. Plant Operations & Maintenance	12,072,360	-12,072,360	0	0	0	0
I. Scholarships & Fellowships	302,493	0	0	0	0	302,493
J. Transfers (Net)	6,344,287	0	0	0	0	6,344,287
Subtotal	113,956,775	0	0	0	0	113,956,775

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 (CTE) Education	10,832,686	21,549,888	2,560	16.9	\$4,231	\$8,417
B. Lower Division	18,516,774	44,794,720	6,277	20.0	\$2,950	\$7,136
C. Upper Division	22,054,572	35,328,381	3,171	10.7	\$6,955	\$11,142
D. Basic Graduate	2,681,404	4,333,519	395	10.3	\$6,794	\$10,980
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	54,085,436	106,006,508	12,403	15.5	\$4,361	\$8,547
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	54,085,436	106,006,508				

TABLE 14

USHE 2007-08 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)	24,949,314	4,685,585	6,864,370	4,887,216	15,612,767	56,999,252
B2. Instruction (Other)	927,435	174,176	255,168	181,671	0	1,538,450
C. Research	36,339	6,825	9,998	7,118	0	60,280
D. Public Service	12,422,148	2,332,931	3,417,738	2,433,322	0	20,606,139
E. Academic Support	5,133,050	964,008	1,412,269	-7,509,328	0	0
F. Student Services	10,672,209	2,004,285	2,936,273	0	-15,612,767	0
G. Institutional Support	12,540,633	2,355,183	-14,895,816	0	0	0
H. Plant Operations & Maintenance	12,522,993	-12,522,993	0	0	0	0
I. Scholarships & Fellowships	6,032,058	0	0	0	0	6,032,058
J. Transfers (Net)	653,924	0	0	0	0	653,924
Subtotal	85,890,103	0	0	0	0	85,890,103

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 (CTE) Education	3,476,805	6,947,244	633	17.7	\$5,495	\$10,979
B. Lower Division	12,770,512	29,309,463	3,016	19.4	\$4,235	\$9,719
C. Upper Division	7,382,320	16,394,262	1,643	17.7	\$4,493	\$9,977
D. Basic Graduate	1,319,676	4,348,282	552	22.4	\$2,390	\$7,874
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	24,949,314	56,999,252	5,844	18.9	\$4,269	\$9,754
2. Other Instructional Activities	927,435	1,538,450				
TOTAL INSTRUCTION	25,876,749	58,537,702				

TABLE 15

USHE 2007-08 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)	24,949,314	4,629,650	7,078,626	5,566,956	8,540,107	50,764,653
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	282,495	52,420	80,150	63,033	0	478,098
E. Academic Support	3,831,795	711,036	1,087,158	-5,629,989	0	0
F. Student Services	5,812,434	1,078,568	1,649,105	0	-8,540,107	0
G. Institutional Support	8,346,284	1,548,755	-9,895,039	0	0	0
H. Plant Operations & Maintenance	8,020,429	-8,020,429	0	0	0	0
I. Scholarships & Fellowships	1,332,928	0	0	0	0	1,332,928
J. Transfers (Net)	1,911,489	0	0	0	0	1,911,489
Subtotal	54,487,168	0	0	0	0	54,487,168

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 (CTE) Education	3,476,805	6,272,148	633	17.7	\$5,495	\$9,912
B. Lower Division	12,770,512	26,092,180	3,016	19.4	\$4,235	\$8,652
C. Upper Division	7,382,320	14,641,191	1,643	17.7	\$4,493	\$8,910
D. Basic Graduate	1,319,676	3,759,135	552	22.4	\$2,390	\$6,807
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	24,949,314	50,764,653	5,844	18.9	\$4,269	\$8,687
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	24,949,314	50,764,653				

TABLE 16

USHE 2007-08 Full Cost Study Summary (All Funds)

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)	11,507,604	4,159,229	4,824,762	1,967,084	6,534,807	28,993,487
B2. Instruction (Other)	628,184	227,047	263,377	107,380	0	1,225,988
C. Research	0	0	0	0	0	0
D. Public Service	737,550	266,575	309,231	126,075	0	1,439,431
E. Academic Support	1,235,772	446,649	518,119	-2,200,540	0	0
F. Student Services	3,669,796	1,326,386	1,538,625	0	-6,534,807	0
G. Institutional Support	5,475,196	1,978,917	-7,454,113	0	0	0
H. Plant Operations & Maintenance	8,404,803	-8,404,803	0	0	0	0
I. Scholarships & Fellowships	1,639,025	0	0	0	0	1,639,025
J. Transfers (Net)	64,709	0	0	0	0	64,709
Subtotal	33,362,639	0	0	0	0	33,362,639

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 (CTE) Education	3,535,689	9,340,977	899	17.0	\$3,934	\$10,393
B. Lower Division	7,971,915	19,652,510	1,808	15.6	\$4,408	\$10,868
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	11,507,604	28,993,486	2,707	16.1	\$4,251	\$10,710
2. Other Instructional Activities	628,184	1,225,988				
TOTAL INSTRUCTION	12,135,788	30,219,474				

TABLE 17

USHE 2007-08 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)	11,507,604	2,939,483	5,034,130	2,136,514	4,842,125	26,459,856
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	22,975	5,869	10,051	4,266	0	43,160
E. Academic Support	1,264,564	323,018	553,198	-2,140,779	0	0
F. Student Services	2,860,256	730,619	1,251,251	0	-4,842,125	0
G. Institutional Support	5,455,170	1,393,459	-6,848,629	0	0	0
H. Plant Operations & Maintenance	5,392,448	-5,392,448	0	0	0	0
I. Scholarships & Fellowships	480,569	0	0	0	0	480,569
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	26,983,585	0	0	0	0	26,983,585

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 (CTE) Education	3,535,689	8,499,815	899	17.0	\$3,934	\$9,457
B. Lower Division	7,971,915	17,960,041	1,808	15.6	\$4,408	\$9,932
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	11,507,604	26,459,856	2,707	16.1	\$4,251	\$9,774
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	11,507,604	26,459,856				

TABLE 18

USHE 2007-08 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)	12,276,971	3,098,697	3,550,658	5,956,746	8,276,478	33,159,551
B2. Instruction (Other)	168,897	42,629	48,847	81,948	0	342,322
C. Research	24,493	6,182	7,084	11,884	0	49,643
D. Public Service	4,897,203	1,236,050	1,416,334	2,376,107	0	9,925,694
E. Academic Support	5,466,152	1,379,652	1,580,881	-8,426,685	0	0
F. Student Services	5,368,717	1,355,060	1,552,702	0	-8,276,478	0
G. Institutional Support	6,512,705	1,643,801	-8,156,506	0	0	0
H. Plant Operations & Maintenance	8,762,071	-8,762,071	0	0	0	0
I. Scholarships & Fellowships	6,732,275	0	0	0	0	6,732,275
J. Transfers (Net)	1,393,685	0	0	0	0	1,393,685
Subtotal	51,603,169	0	0	0	0	51,603,169

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 (CTE) Education	2,789,315	5,868,836	571	10.1	\$4,881	\$10,270
B. Lower Division	7,387,972	22,763,479	2,853	20.2	\$2,589	\$7,979
C. Upper Division	2,099,684	4,527,236	450	15.6	\$4,661	\$10,050
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	12,276,971	33,159,551	3,875	17.1	\$3,168	\$8,557
2. Other Instructional Activities	168,897	342,322				
TOTAL INSTRUCTION	12,445,868	33,501,873				

TABLE 19

USHE 2007-08 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)	12,276,971	2,472,346	3,851,960	6,321,128	4,101,563	29,023,968
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	796,056	160,310	249,767	409,871	0	1,616,004
E. Academic Support	4,442,506	894,635	1,393,858	-6,730,999	0	0
F. Student Services	2,707,060	545,150	849,353	0	-4,101,563	0
G. Institutional Support	5,281,371	1,063,567	-6,344,938	0	0	0
H. Plant Operations & Maintenance	5,136,008	-5,136,008	0	0	0	0
I. Scholarships & Fellowships	22,492	0	0	0	0	22,492
J. Transfers (Net)	4,373,529	0	0	0	0	4,373,529
Subtotal	35,035,993	0	0	0	0	35,035,993

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 (CTE) Education	2,789,315	5,258,968	571	10.1	\$4,881	\$9,203
B. Lower Division	7,387,972	19,718,516	2,853	20.2	\$2,589	\$6,911
C. Upper Division	2,099,684	4,046,484	450	15.6	\$4,661	\$8,983
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	12,276,971	29,023,968	3,875	17.1	\$3,168	\$7,490
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	12,276,971	29,023,968				

TABLE 20

USHE 2007-08 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)	7,827,872	1,913,384	2,063,975	4,707,905	5,796,122	22,309,258
B2. Instruction (Other)	86,483	21,139	22,803	52,013	0	182,439
C. Research	0	0	0	0	0	0
D. Public Service	271,933	66,469	71,701	163,548	0	573,651
E. Academic Support	3,264,677	797,992	860,797	-4,923,467	0	0
F. Student Services	3,843,322	939,432	1,013,369	0	-5,796,122	0
G. Institutional Support	3,240,550	792,095	-4,032,645	0	0	0
H. Plant Operations & Maintenance	4,530,511	-4,530,511	0	0	0	0
I. Scholarships & Fellowships	853,890	0	0	0	0	853,890
J. Transfers (Net)	8,203,653	0	0	0	0	8,203,653
Subtotal	32,122,891	0	0	0	0	32,122,891

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 (CTE) Education	3,510,095	8,978,082	535	13.0	\$6,565	\$16,791
B. Lower Division	4,317,777	13,331,176	881	12.1	\$4,899	\$15,125
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	7,827,872	22,309,258	1,416	12.4	\$5,528	\$15,754
2. Other Instructional Activities	86,483	182,439				
TOTAL INSTRUCTION	7,914,355	22,491,697				

TABLE 21

USHE 2007-08 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)	7,827,872	1,029,242	2,089,198	4,123,864	3,607,590	18,677,767
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	264,456	34,772	70,581	139,320	0	509,129
E. Academic Support	3,048,667	400,852	813,665	-4,263,184	0	0
F. Student Services	2,579,842	339,209	688,540	0	-3,607,590	0
G. Institutional Support	3,236,443	425,541	-3,661,984	0	0	0
H. Plant Operations & Maintenance	2,229,616	-2,229,616	0	0	0	0
I. Scholarships & Fellowships	513,055	0	0	0	0	513,055
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	19,699,951	0	0	0	0	19,699,951

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 (CTE) Education	3,510,095	7,606,877	535	13.0	\$6,565	\$14,227
B. Lower Division	4,317,777	11,070,890	881	12.1	\$4,899	\$12,561
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	7,827,872	18,677,767	1,416	12.4	\$5,528	\$13,190
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	7,827,872	18,677,767				

TABLE 22

USHE 2007-08 Full Cost Study Summary (All Funds)

Institution: Utah Valley University ⁽¹⁾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)	57,501,902	9,044,364	15,100,489	18,683,650	26,294,937	126,625,343
B2. Instruction (Other)	12,204,720	1,919,657	3,205,063	3,965,586	0	21,295,026
C. Research	0	0	0	0	0	0
D. Public Service	271,645	42,727	71,336	88,264	0	473,971
E. Academic Support	16,013,489	2,518,731	4,205,279	-22,737,499	0	0
F. Student Services	18,518,910	2,912,804	4,863,224	0	-26,294,937	0
G. Institutional Support	23,715,263	3,730,128	-27,445,391	0	0	0
H. Plant Operations & Maintenance	20,168,411	-20,168,411	0	0	0	0
I. Scholarships & Fellowships	17,317,643	0	0	0	0	17,317,643
J. Transfers (Net)	1,539,486	0	0	0	0	1,539,486
Subtotal	167,251,469	0	0	0	0	167,251,469

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 (CTE) Education	18,005,408	32,331,300	3,154	14.2	\$5,710	\$10,252
B. Lower Division	27,164,138	68,832,582	9,173	19.2	\$2,961	\$7,504
C. Upper Division	12,332,356	25,461,460	2,890	18.2	\$4,267	\$8,810
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	57,501,902	126,625,343	15,216	17.7	\$3,779	\$8,322
2. Other Instructional Activities	12,204,720	21,295,026				
TOTAL INSTRUCTION	69,706,622	147,920,369				

(1) Effective July 1, 2008, Utah Valley State College was renamed Utah Valley University

TABLE 23

USHE 2007-08 Full Cost Study Summary (Appropriated Funds Only)

Institution: Utah Valley University ⁽¹⁾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)	57,501,902	9,277,785	20,216,029	20,235,044	17,137,558	124,368,318
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	137,640	22,208	48,390	48,436	0	256,674
E. Academic Support	13,406,852	2,163,161	4,713,467	-20,283,480	0	0
F. Student Services	11,327,479	1,827,660	3,982,419	0	-17,137,558	0
G. Institutional Support	24,936,813	4,023,491	-28,960,304	0	0	0
H. Plant Operations & Maintenance	17,314,306	-17,314,306	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	124,922,492	0	0	0	0	124,922,492

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 (CTE) Education	18,005,408	31,863,530	3,154	14.2	\$5,710	\$10,104
B. Lower Division	27,164,138	67,472,021	9,173	19.2	\$2,961	\$7,356
C. Upper Division	12,332,356	25,032,767	2,890	18.2	\$4,267	\$8,661
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	57,501,902	124,368,318	15,216	17.7	\$3,779	\$8,173
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	57,501,902	124,368,318				

(1) Effective July 1, 2008, Utah Valley State College was renamed Utah Valley University

TABLE 24

USHE 2007-08 Full Cost Study Summary (All Funds)

Institution: Salt Lake Community College ⁽¹⁾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)	54,820,855	11,764,765	15,682,762	10,548,645	23,019,481	115,836,508
B2. Instruction (Other)	8,142,081	1,747,322	2,329,229	1,566,702	0	13,785,333
C. Research	0	0	0	0	0	0
D. Public Service	2,824,686	606,188	808,066	543,527	0	4,782,468
E. Academic Support	8,435,443	1,810,278	2,413,152	-12,658,873	0	0
F. Student Services	15,339,400	3,291,894	4,388,187	0	-23,019,481	0
G. Institutional Support	21,094,447	4,526,949	-25,621,396	0	0	0
H. Plant Operations & Maintenance	23,747,397	-23,747,397	0	0	0	0
I. Scholarships & Fellowships	8,964,769	0	0	0	0	8,964,769
J. Transfers (Net)	1,032,338	0	0	0	0	1,032,338
Subtotal	144,401,416	0	0	0	0	144,401,416

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 (CTE) Education	25,360,184	48,504,144	6,078	15.4	\$4,173	\$7,981
B. Lower Division	29,060,960	66,932,653	9,945	21.9	\$2,922	\$6,730
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	54,421,144	115,436,797	16,023	18.9	\$3,397	\$7,205
2. Other Instructional Activities	8,142,081	13,785,333				
TOTAL INSTRUCTION	62,563,225	129,222,130				

(1) Excludes the Skills Center Data

TABLE 25

USHE 2007-08 Full Cost Study Summary (Appropriated Funds Only)Institution: Salt Lake Community College ⁽¹⁾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)	54,820,855	9,337,059	15,661,060	10,208,814	13,520,042	103,547,831
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	128,788	21,935	36,792	23,983	0	211,498
E. Academic Support	7,028,037	1,197,012	2,007,749	-10,232,798	0	0
F. Student Services	9,285,765	1,581,547	2,652,730	0	-13,520,042	0
G. Institutional Support	17,395,533	2,962,798	-20,358,331	0	0	0
H. Plant Operations & Maintenance	15,100,351	-15,100,351	0	0	0	0
I. Scholarships & Fellowships	605,503	0	0	0	0	605,503
J. Transfers (Net)	3,610,548	0	0	0	0	3,610,548
Subtotal	107,975,380	0	0	0	0	107,975,380

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 (CTE) Education	25,360,184	43,842,903	6,078	15.4	\$4,173	\$7,214
B. Lower Division	29,060,960	59,305,217	9,945	21.9	\$2,922	\$5,963
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	54,421,144	103,148,120	16,023	18.9	\$3,397	\$6,438
2. Other Instructional Activities						
	0	0				
TOTAL INSTRUCTION	54,421,144	103,148,120				

(1) Excludes the Skills Center Data