

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Building a Stronger State of Minds

Introduction to the USHE Cost Study..... 1

TABLE 1 History of Appropriated Funds Cost Study
2006-07 to 2010-11..... 2

TABLE 2 USHE 2010-11 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student FTE (Budget Related) 3

TABLE 3 USHE 2010-11 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Instructional Faculty (Budget Related) 5

TABLE 4 USHE 2010-11 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student/Faculty Ratios (Budget Related) 7

TABLE 5 USHE 2010-11 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Appropriated Direct Instructional Expenditures per FTE
(Budget Related)..... 9

TABLE 6 USHE Full Cost Study (All Current Funds) 11

TABLE 7 USHE Full Cost Study (Appropriated Funds Only) 12

TABLE 8 University of Utah (All Current Funds) 13

TABLE 9 University of Utah (Appropriated Funds Only) 14

TABLE 10 Utah State University (All Current Funds)..... 15

TABLE 11 Utah State University (Appropriated Funds Only) 16

TABLE 12 Weber State University (All Current Funds)..... 17

TABLE 13 Weber State University (Appropriated Funds Only) 18

TABLE 14 Southern Utah University (All Current Funds)..... 19

TABLE 15	Southern Utah University (Appropriated Funds Only).....	20
TABLE 16	Snow College (All Current Funds)	21
TABLE 17	Snow College (Appropriated Funds Only)	22
TABLE 18	Dixie State College (All Current Funds).....	23
TABLE 19	Dixie State College (Appropriated Funds Only).....	24
TABLE 20	Utah Valley University (All Current Funds)	25
TABLE 21	Utah Valley University (Appropriated Funds Only)	26
TABLE 22	Salt Lake Community College (All Current Funds)	27
TABLE 23	Salt Lake Community College (Appropriated Funds Only)	28

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 2010-11 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.

TABLE 1

USHE Appropriated Fund Cost Study - Totals

Historical Information

Annualized FTE Student Enrollments	2007-08	2008-09	2009-10	2010-11	2011-12
Vocational	14,746	16,202	16,722	17,463	19,145
Lower Div.	51,377	50,606	59,792	63,471	62,983
Upper Div.	23,472	23,792	25,230	27,079	28,490
Basic Grad.	6,820	6,785	7,349	7,568	7,596
Adv. Grad.	2,986	2,713	2,768	2,904	3,037
Total	99,401	100,098	111,861	118,486	121,251
Appropriated Student to Faculty Ratios					
Vocational	15.3	15.7	17.3	17.6	19.6
Lower Div.	21.8	22.2	23.4	24.4	23.2
Upper Div.	15.5	15.3	15.3	16.1	16.3
Basic Grad.	10.5	10.3	12.7	12.9	13.3
Adv. Grad.	8.7	8.0	9.2	9.2	10.3
All Levels	17.0	17.1	18.5	19.2	19.2
Appropriated Direct Cost per FTE Student					
Vocational	\$4,677	\$4,755	\$4,311	\$4,068	\$3,995
Lower Div.	\$3,166	\$3,179	\$2,926	\$2,897	\$3,127
Upper Div.	\$6,698	\$6,430	\$6,143	\$6,128	\$6,357
Basic Grad.	\$10,621	\$10,441	\$8,972	\$9,997	\$9,679
Adv. Grad.	\$17,195	\$18,641	\$14,974	\$15,774	\$13,506
All Levels	\$5,157	\$5,118	\$4,554	\$4,577	\$4,693

Percent Change

Annualized FTE Student Enrollments	2007-08	2008-09	2009-10	2010-11	2011-12
Vocational	4.3%	14.6%	3.2%	4.4%	9.6%
Lower Div.	0.5%	-1.1%	18.2%	6.2%	-0.8%
Upper Div.	0.3%	1.7%	6.0%	7.3%	5.2%
Basic Grad.	0.0%	-0.5%	8.3%	3.0%	0.4%
Adv. Grad.	2.3%	-7.0%	2.0%	4.9%	4.6%
Total	1.0%	1.7%	11.8%	5.9%	2.3%
Appropriated Student to Faculty Ratios					
Vocational	2.0%	4.9%	10.0%	1.5%	11.4%
Lower Div.	-2.7%	-1.0%	5.6%	4.4%	-4.9%
Upper Div.	-3.1%	-4.6%	0.3%	5.5%	0.8%
Basic Grad.	-19.2%	-20.6%	22.8%	2.1%	3.1%
Adv. Grad.	-3.3%	-11.3%	14.8%	0.3%	12.4%
All Levels	-4.5%	-4.2%	8.4%	3.9%	0.2%
Appropriated Direct Cost per FTE Student					
Vocational	2.3%	4.0%	-9.3%	-5.6%	-1.8%
Lower Div.	8.8%	9.3%	-8.0%	-1.0%	7.9%
Upper Div.	11.6%	7.2%	-4.5%	-0.2%	3.7%
Basic Grad.	9.2%	7.3%	-14.1%	11.4%	-3.2%
Adv. Grad.	3.5%	12.3%	-19.7%	5.3%	-14.4%
All Levels	8.2%	7.4%	-11.0%	0.5%	2.5%

TABLE 2 (page 1 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student 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, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	4,888.98	7,352.10	12,241.08	2,725.20	1,078.85	16,045.13
B. USU	0.00	1,363.33	1,363.33	4,104.82	3,977.20	8,082.02	1,480.87	173.60	11,099.82
C. WSU	0.00	1,093.22	1,093.22	4,232.28	2,215.87	6,448.15	444.35	0.00	7,985.52
D. SUU	0.00	364.57	364.57	1,523.83	1,242.28	2,766.11	555.55	0.00	3,686.23
E. Snow	25.30	358.43	383.73	1,170.23	0.00	1,170.23	0.00	0.00	1,553.97
F. Dixie	0.00	343.45	343.45	2,214.63	715.62	2,930.25	0.00	0.00	3,273.70
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	1,612.67	1,612.67	6,859.42	3,200.23	10,059.65	154.04	0.00	11,826.35
I. SLCC	0.00	2,192.60	2,192.60	5,625.40	0.00	5,625.40	0.00	0.00	7,818.00
Subtotal	25.30	7,328.27	7,353.57	30,619.60	18,703.30	49,322.89	5,360.01	1,252.45	63,288.91
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,194.70	981.50	2,176.20	176.25	45.80	2,398.25
B. USU	0.00	17.64	17.64	1,024.94	444.09	1,469.03	48.60	0.00	1,535.27
C. WSU	0.00	15.00	15.00	735.63	131.07	866.70	0.00	0.00	881.70
D. SUU	0.00	58.70	58.70	335.20	194.10	529.30	7.65	0.00	595.65
E. Snow	0.00	0.33	0.33	357.80	0.00	357.80	0.00	0.00	358.13
F. Dixie	0.00	0.00	0.00	389.39	84.25	473.64	0.00	0.00	473.64
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	355.14	355.14	903.46	335.91	1,239.37	0.00	0.00	1,594.50
I. SLCC	0.00	657.10	657.10	895.50	0.00	895.50	0.00	0.00	1,552.60
Subtotal	0.00	1,103.91	1,103.91	5,836.62	2,170.91	8,007.54	232.50	45.80	9,389.74
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,995.75	811.60	4,807.35	239.35	367.56	5,414.26
B. USU	0.00	545.71	545.71	3,938.37	1,145.24	5,083.61	199.05	98.30	5,926.67
C. WSU	0.00	69.30	69.30	2,478.38	284.90	2,763.28	0.00	0.00	2,832.58
D. SUU	0.00	63.33	63.33	1,387.63	231.58	1,619.21	0.00	0.00	1,682.54
E. Snow	8.50	9.27	17.77	834.57	0.00	834.57	0.00	0.00	852.33
F. Dixie	0.00	173.98	173.98	1,417.66	66.56	1,484.22	0.00	0.00	1,658.20
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	4,783.19	265.28	5,048.47	0.00	0.00	5,048.47
I. SLCC	0.00	0.00	0.00	3,728.00	0.00	3,728.00	0.00	0.00	3,728.00
Subtotal	8.50	861.59	870.09	22,563.55	2,805.16	25,368.71	438.40	465.86	27,143.06
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	56.43	547.76	604.19	432.30	765.50	1,801.99
B. USU	0.00	0.00	0.00	170.91	770.16	941.07	96.30	21.40	1,058.77
C. WSU	0.00	1,577.50	1,577.50	39.03	428.73	467.77	123.25	0.00	2,168.52
D. SUU	0.00	0.00	0.00	0.00	101.03	101.03	0.00	0.00	101.03
E. Snow	38.37	87.97	126.33	0.00	0.00	0.00	0.00	0.00	126.33
F. Dixie	0.00	365.82	365.82	13.04	7.34	20.38	0.00	0.00	386.20
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	114.74	114.74	0.00	106.04	106.04	14.03	0.00	234.80
I. SLCC	0.00	598.00	598.00	0.00	0.00	0.00	0.00	0.00	598.00
Subtotal	38.37	2,744.02	2,782.39	279.41	1,961.06	2,240.47	665.88	786.90	6,475.64

TABLE 2 (page 2 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	506.40	1,034.60	1,541.00	646.75	410.45	2,598.20
B. USU	0.00	175.06	175.06	221.99	433.96	655.95	216.80	68.10	1,115.91
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	16.83	0.00	16.83	0.00	0.00	16.83
F. Dixie	0.00	0.00	0.00	274.74	79.57	354.31	0.00	0.00	354.31
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	30.80	30.80	0.00	233.01	233.01	0.00	0.00	263.81
I. SLCC	0.00	1,111.70	1,111.70	17.60	0.00	17.60	0.00	0.00	1,129.30
Subtotal	0.00	1,317.56	1,317.56	1,037.56	1,781.14	2,818.70	863.55	478.55	5,478.36
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	8.40	352.51	360.91	58.70	42.53	101.23	5.05	6.95	474.14
C. WSU	0.00	616.43	616.43	187.80	595.13	782.93	30.55	0.00	1,429.92
D. SUU	0.00	282.07	282.07	54.83	24.80	79.63	0.00	0.00	361.70
E. Snow	33.20	119.20	152.40	37.50	0.00	37.50	0.00	0.00	189.90
F. Dixie	0.00	257.60	257.60	121.99	28.41	150.40	0.00	0.00	408.00
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	2,261.52	2,261.52	42.44	377.87	420.31	0.00	0.00	2,681.83
I. SLCC	17.00	1,770.00	1,787.00	2,143.20	0.00	2,143.20	0.00	0.00	3,930.20
Subtotal	58.60	5,659.33	5,717.93	2,646.46	1,068.74	3,715.20	35.60	6.95	9,475.68
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	10,642.26	10,727.56	21,369.82	4,219.85	2,668.16	28,257.83
B. USU	8.40	2,454.25	2,462.65	9,519.73	6,813.18	16,332.91	2,046.67	368.35	21,210.58
C. WSU	0.00	3,371.45	3,371.45	7,673.13	3,655.70	11,328.83	598.15	0.00	15,298.43
D. SUU	0.00	768.67	768.67	3,301.49	1,793.79	5,095.28	563.20	0.00	6,427.15
E. Snow	105.37	575.20	680.57	2,416.93	0.00	2,416.93	0.00	0.00	3,097.50
F. Dixie	0.00	1,140.85	1,140.85	4,431.45	981.75	5,413.20	0.00	0.00	6,554.05
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	4,374.86	4,374.86	12,588.51	4,518.33	17,106.83	168.06	0.00	21,649.75
I. SLCC	17.00	6,329.40	6,346.40	12,409.70	0.00	12,409.70	0.00	0.00	18,756.10
Subtotal	130.77	19,014.68	19,145.44	62,983.20	28,490.31	91,473.51	7,595.93	3,036.51	121,251.39

TABLE 3 (page 1 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (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, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	228.99	350.41	579.40	161.94	84.14	825.48
B. USU	0.00	22.51	22.51	143.97	205.33	349.30	83.23	25.91	480.95
C. WSU	0.00	49.86	49.86	199.18	204.87	404.05	40.89	0.00	494.80
D. SUU	0.00	17.40	17.40	55.35	76.34	131.69	47.70	0.00	196.79
E. Snow	2.00	19.00	21.00	53.00	0.00	53.00	0.00	0.00	74.00
F. Dixie	0.00	11.22	11.22	128.87	39.57	168.44	0.00	0.00	179.66
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	65.45	65.45	328.41	153.40	481.81	5.37	0.00	552.62
I. SLCC	0.00	92.57	92.57	197.67	0.00	197.67	0.00	0.00	290.24
Subtotal	2.00	278.01	280.01	1,335.44	1,029.92	2,365.36	339.13	110.05	3,094.54
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	52.32	64.34	116.66	15.92	1.42	134.00
B. USU	0.00	1.36	1.36	37.75	30.52	68.27	6.81	0.00	76.44
C. WSU	0.00	0.85	0.85	39.73	25.60	65.33	0.00	0.00	66.18
D. SUU	0.00	3.21	3.21	21.58	19.76	41.34	0.68	0.00	45.23
E. Snow	0.00	0.00	0.00	22.00	0.00	22.00	0.00	0.00	22.00
F. Dixie	0.00	0.00	0.00	26.81	8.74	35.55	0.00	0.00	35.55
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	25.22	25.22	54.02	32.09	86.11	0.00	0.00	111.33
I. SLCC	0.00	38.49	38.49	37.49	0.00	37.49	0.00	0.00	75.98
Subtotal	0.00	69.13	69.13	291.70	181.05	472.75	23.41	1.42	566.71
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	219.46	62.33	281.79	24.60	39.11	345.50
B. USU	0.00	25.83	25.83	90.04	71.62	161.66	35.88	15.18	238.55
C. WSU	0.00	2.89	2.89	96.39	29.64	126.03	0.84	0.00	129.76
D. SUU	0.00	2.88	2.88	53.04	14.40	67.44	0.00	0.00	70.32
E. Snow	2.00	1.00	3.00	33.00	0.00	33.00	0.00	0.00	36.00
F. Dixie	0.00	0.00	0.00	78.92	5.06	83.98	0.00	0.00	83.98
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	183.95	20.79	204.73	0.00	0.00	204.73
I. SLCC	0.00	0.00	0.00	124.05	0.00	124.05	0.00	0.00	124.05
Subtotal	2.00	32.60	34.60	878.85	203.84	1,082.68	61.32	54.29	1,232.89
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	3.00	35.61	38.61	31.32	63.58	133.51
B. USU	0.00	0.00	0.00	1.76	6.86	8.62	6.49	2.20	17.31
C. WSU	0.00	65.15	65.15	12.75	34.83	47.58	9.78	0.00	122.51
D. SUU	0.00	0.00	0.00	0.00	10.88	10.88	0.00	0.00	10.88
E. Snow	3.00	7.00	10.00	0.00	0.00	0.00	0.00	0.00	10.00
F. Dixie	0.00	22.66	22.66	0.00	6.37	6.37	0.00	0.00	29.03
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	16.06	16.06	0.00	15.15	15.15	1.35	0.00	32.56
I. SLCC	0.00	50.48	50.48	0.00	0.00	0.00	0.00	0.00	50.48
Subtotal	3.00	161.35	164.35	17.51	109.70	127.21	48.94	65.78	406.28

TABLE 3 (page 2 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	43.51	88.06	131.57	66.24	55.88	253.69
B. USU	0.00	4.20	4.20	7.62	43.67	51.29	23.95	5.58	85.02
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	1.00	0.00	1.00	0.00	0.00	1.00
F. Dixie	0.00	0.00	0.00	4.70	5.16	9.86	0.00	0.00	9.86
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	2.00	2.00	0.00	23.72	23.72	0.00	0.00	25.72
I. SLCC	0.00	50.00	50.00	1.29	0.00	1.29	0.00	0.00	51.29
Subtotal	0.00	56.20	56.20	58.12	160.61	218.73	90.19	61.46	426.58
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	14.40	14.40	2.57	3.83	6.40	4.58	1.25	26.63
C. WSU	0.00	37.34	37.34	16.60	32.42	49.02	1.97	0.00	88.33
D. SUU	0.00	15.86	15.86	3.19	2.65	5.84	0.00	0.00	21.70
E. Snow	4.00	9.00	13.00	2.00	0.00	2.00	0.00	0.00	15.00
F. Dixie	0.00	10.88	10.88	4.50	1.37	5.87	0.00	0.00	16.75
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	136.57	136.57	3.84	25.49	29.33	0.00	0.00	165.90
I. SLCC	3.87	142.65	146.52	97.07	0.00	97.07	0.00	0.00	243.59
Subtotal	7.87	366.70	374.57	129.77	65.76	195.53	6.55	1.25	577.90
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	547.28	600.75	1,148.03	300.02	244.13	1,692.18
B. USU	0.00	68.30	68.30	283.71	361.83	645.54	160.94	50.12	924.90
C. WSU	0.00	156.09	156.09	364.65	327.36	692.01	53.48	0.00	901.58
D. SUU	0.00	39.35	39.35	133.16	124.03	257.19	48.38	0.00	344.92
E. Snow	11.00	36.00	47.00	111.00	0.00	111.00	0.00	0.00	158.00
F. Dixie	0.00	44.76	44.76	243.80	66.27	310.07	0.00	0.00	354.83
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	245.30	245.30	570.22	270.63	840.85	6.72	0.00	1,092.87
I. SLCC	3.87	374.19	378.06	457.57	0.00	457.57	0.00	0.00	835.63
Subtotal	14.87	963.99	978.86	2,711.39	1,750.87	4,462.26	569.54	294.25	6,304.91

TABLE 4 (page 1 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (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, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	21.35	20.98	21.13	16.83	12.82	19.44
B. USU	0.00	60.57	60.57	28.51	19.37	23.14	17.79	6.70	23.08
C. WSU	0.00	21.93	21.93	21.25	10.82	15.96	10.87	0.00	16.14
D. SUU	0.00	20.95	20.95	27.53	16.27	21.00	11.65	0.00	18.73
E. Snow	12.65	18.86	18.27	22.08	0.00	22.08	0.00	0.00	21.00
F. Dixie	0.00	30.61	30.61	17.18	18.08	17.40	0.00	0.00	18.22
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	24.64	24.64	20.89	20.86	20.88	28.71	0.00	21.40
I. SLCC	0.00	23.69	23.69	28.46	0.00	28.46	0.00	0.00	26.94
Subtotal	12.65	26.36	26.26	22.93	18.16	20.85	15.81	11.38	20.45
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	22.83	15.25	18.65	11.07	32.25	17.90
B. USU	0.00	12.97	12.97	27.15	14.55	21.52	7.14	0.00	20.08
C. WSU	0.00	17.65	17.65	18.52	5.12	13.27	0.00	0.00	13.32
D. SUU	0.00	18.29	18.29	15.53	9.82	12.80	11.25	0.00	13.17
E. Snow	0.00	#DIV/0!	#DIV/0!	16.26	0.00	16.26	0.00	0.00	16.28
F. Dixie	0.00	0.00	0.00	14.52	9.64	13.32	0.00	0.00	13.32
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	14.08	14.08	16.72	10.47	14.39	0.00	0.00	14.32
I. SLCC	0.00	17.07	17.07	23.89	0.00	23.89	0.00	0.00	20.43
Subtotal	0.00	15.97	15.97	20.01	11.99	16.94	9.93	32.25	16.57
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	18.21	13.02	17.06	9.73	9.40	15.67
B. USU	0.00	21.13	21.13	43.74	15.99	31.45	5.55	6.48	24.84
C. WSU	0.00	23.98	23.98	25.71	9.61	21.93	0.00	0.00	21.83
D. SUU	0.00	21.99	21.99	26.16	16.08	24.01	0.00	0.00	23.93
E. Snow	4.25	9.27	5.92	25.29	0.00	25.29	0.00	0.00	23.68
F. Dixie	0.00	0.00	0.00	17.96	13.15	17.67	0.00	0.00	19.75
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	26.00	12.76	24.66	0.00	0.00	24.66
I. SLCC	0.00	0.00	0.00	30.05	0.00	30.05	0.00	0.00	30.05
Subtotal	4.25	26.43	25.15	25.67	13.76	23.43	7.15	8.58	22.02
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	18.81	15.38	15.65	13.80	12.04	13.50
B. USU	0.00	0.00	0.00	97.11	112.27	109.17	14.84	9.73	61.17
C. WSU	0.00	24.21	24.21	3.06	12.31	9.83	12.60	0.00	17.70
D. SUU	0.00	0.00	0.00	0.00	9.29	9.29	0.00	0.00	9.29
E. Snow	12.79	12.57	12.63	0.00	0.00	0.00	0.00	0.00	12.63
F. Dixie	0.00	16.14	16.14	0.00	1.15	3.20	0.00	0.00	13.30
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	7.14	7.14	0.00	7.00	7.00	10.36	0.00	7.21
I. SLCC	0.00	11.85	11.85	0.00	0.00	0.00	0.00	0.00	11.85
Subtotal	12.79	17.01	16.93	15.96	17.88	17.61	13.60	11.96	15.94

TABLE 4 (page 2 of 2)

USHE 2011-12 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	11.64	11.75	11.71	9.76	7.35	10.24
B. USU	0.00	41.68	41.68	29.13	9.94	12.79	9.05	12.20	13.13
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	16.83	0.00	16.83	0.00	0.00	16.83
F. Dixie	0.00	0.00	0.00	58.46	15.42	35.93	0.00	0.00	35.93
G. USU - CEU	0.00	0.00	0.00	FALSE	0.00	FALSE	0.00	0.00	0.00
H. UVU	0.00	15.40	15.40	0.00	9.82	9.82	0.00	0.00	10.26
I. SLCC	0.00	22.23	22.23	13.64	0.00	13.64	0.00	0.00	22.02
Subtotal	0.00	23.44	23.44	17.85	11.09	12.89	9.57	7.79	12.84
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	24.48	25.06	22.84	11.10	15.82	1.10	5.56	17.80
C. WSU	0.00	16.51	16.51	11.31	18.36	15.97	15.51	0.00	16.19
D. SUU	0.00	17.78	17.78	17.19	9.36	13.64	0.00	0.00	16.67
E. Snow	8.30	13.24	11.72	18.75	0.00	18.75	0.00	0.00	12.66
F. Dixie	0.00	23.68	23.68	27.11	20.74	25.62	0.00	0.00	24.36
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	16.56	16.56	11.06	14.82	14.33	0.00	0.00	16.17
I. SLCC	4.39	12.41	12.20	22.08	0.00	22.08	0.00	0.00	16.13
Subtotal	7.45	15.43	15.27	20.39	16.25	19.00	5.44	5.56	16.40
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	19.45	17.86	18.61	14.07	10.93	16.70
B. USU	0.00	35.93	36.06	33.55	18.83	25.30	12.72	7.35	22.93
C. WSU	0.00	21.60	21.60	21.04	11.17	16.37	11.18	0.00	16.97
D. SUU	0.00	19.53	19.53	24.79	14.46	19.81	11.64	0.00	18.63
E. Snow	9.58	15.98	14.48	21.77	0.00	21.77	0.00	0.00	19.60
F. Dixie	0.00	25.49	25.49	18.18	14.81	17.46	0.00	0.00	18.47
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	17.83	17.83	22.08	16.70	20.34	25.01	0.00	19.81
I. SLCC	4.39	16.91	16.79	27.12	0.00	27.12	0.00	0.00	22.45
Subtotal	8.79	19.73	19.56	23.23	16.27	20.50	13.34	10.32	19.23

TABLE 5 (page 1 of 2)

USHE 2011-12 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						
1. Bus, Educ, Human, Soc Sci, Phy Ed									
A. UU	\$0	\$0	\$0	\$4,248	\$5,792	\$5,175	\$9,326	\$12,960	\$6,404
B. USU	0	2,035	2,035	4,388	6,933	5,640	8,311	20,469	5,786
C. WSU	0	2,576	2,576	2,435	5,782	3,585	6,519	0	3,610
D. SUU	0	3,220	3,220	2,554	4,487	3,422	5,480	0	3,712
E. Snow	3,776	3,830	3,826	2,992	0	2,992	0	0	3,198
F. Dixie	0	1,438	1,438	2,341	3,325	2,581	0	0	2,461
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	4,014	4,014	2,549	3,850	2,963	4,081	0	3,121
I. SLCC	0	2,903	2,903	2,164	0	2,164	0	0	2,371
Subtotal	\$3,776	\$2,930	\$2,932	\$2,982	\$5,520	\$3,945	\$8,264	\$14,000	\$4,392
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$4,918	\$6,837	\$5,784	\$8,650	\$9,809	\$6,071
B. USU	0	8,314	8,314	3,886	7,103	4,858	12,919	0	5,153
C. WSU	0	5,101	5,101	2,731	14,260	4,475	0	0	4,485
D. SUU	0	3,421	3,421	4,376	6,876	5,293	22,328	0	5,327
E. Snow	0	4,455	4,455	4,262	0	4,262	0	0	4,262
F. Dixie	0	0	0	3,273	6,022	3,762	0	0	3,762
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	3,181	3,181	4,215	5,848	4,657	0	0	4,328
I. SLCC	0	3,260	3,260	2,356	0	2,356	0	0	2,739
Subtotal	\$0	\$3,349	\$3,349	\$3,778	\$7,158	\$4,695	\$9,992	\$9,809	\$4,693
3. Agriculture and Natural Science									
A. UU	\$0	\$0	\$0	\$5,133	\$7,827	\$5,588	\$10,593	\$10,137	\$6,118
B. USU	0	5,084	5,084	3,214	8,575	4,422	24,594	21,903	5,450
C. WSU	0	3,518	3,518	2,177	9,865	2,970	0	0	2,990
D. SUU	0	4,209	4,209	2,695	4,835	3,001	0	0	3,047
E. Snow	0	1,752	914	2,456	0	2,456	0	0	2,424
F. Dixie	0	0	0	2,209	5,395	2,351	0	0	2,105
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	0	0	2,738	7,202	2,973	0	0	2,973
I. SLCC	0	0	0	1,960	0	1,960	0	0	1,960
Subtotal	\$0	\$3,831	\$3,794	\$3,009	\$7,975	\$3,558	\$16,992	\$12,619	\$3,938
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$10,398	\$11,295	\$11,212	\$9,837	\$12,388	\$11,381
B. USU	0	0	0	1,646	1,461	1,494	10,440	17,044	2,622
C. WSU	0	3,165	3,165	8,634	5,914	6,141	4,354	0	3,875
D. SUU	0	0	0	0	10,147	10,147	0	0	10,147
E. Snow	5,136	7,530	6,803	0	0	0	0	0	6,803
F. Dixie	0	3,980	3,980	0	0	20,343	0	0	4,844
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	12,914	12,914	0	10,163	10,163	10,276	0	11,514
I. SLCC	0	7,294	7,294	0	0	0	0	0	7,294
Subtotal	\$5,136	\$4,721	\$4,727	\$4,313	\$6,305	\$6,057	\$8,919	\$12,514	\$6,564

TABLE 5 (page 2 of 2)

USHE 2011-12 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						
5. Engineering and Architecture									
A. UU	\$0	\$0	\$0	\$9,648	\$11,882	\$11,148	\$13,498	\$15,247	\$12,380
B. USU	0	3,604	3,604	5,231	15,945	12,319	17,603	12,773	12,006
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	7,110	0	7,110	0	0	7,110
F. Dixie	0	0	0	1,117	5,219	2,038	0	0	2,038
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	6,657	6,657	0	9,905	9,905	0	0	9,525
I. SLCC	0	3,101	3,101	6,727	0	6,727	0	0	3,158
Subtotal	\$0	\$3,251	\$3,251	\$6,353	\$12,316	\$10,121	\$14,529	\$14,895	\$9,580
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	26,433	7,062	7,513	5,972	14,870	9,710	164,708	24,951	9,739
C. WSU	0	4,308	4,308	4,940	4,761	4,804	4,580	0	4,585
D. SUU	0	6,092	6,092	6,463	11,796	8,124	0	0	6,539
E. Snow	8,838	5,211	6,001	3,832	0	3,832	0	0	5,573
F. Dixie	0	2,675	2,675	2,033	2,398	2,102	0	0	2,464
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	5,165	5,165	3,112	4,829	4,656	0	0	5,086
I. SLCC	58,541	5,157	5,664	2,670	0	2,670	0	0	4,031
Subtotal	\$25,779	\$5,121	\$5,333	\$2,977	\$5,288	\$3,642	\$27,295	\$24,951	\$4,767
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$4,945	\$6,910	\$5,931	\$10,062	\$12,704	\$7,188
B. USU	26,433	3,592	3,670	3,829	7,225	5,245	11,474	19,314	5,908
C. WSU	0	3,199	3,199	2,473	6,254	3,693	6,005	0	3,674
D. SUU	0	4,371	4,371	2,863	5,210	3,690	5,708	0	3,948
E. Snow	5,562	4,649	4,790	3,037	0	3,037	0	0	3,422
F. Dixie	0	2,313	2,313	2,289	4,221	2,640	0	0	2,583
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	4,794	4,794	2,742	4,738	3,269	4,598	0	3,588
I. SLCC	58,541	4,020	4,166	2,210	0	2,210	0	0	2,872
Subtotal	\$13,790	\$3,928	\$3,995	\$3,127	\$6,357	\$4,133	\$9,679	\$13,506	\$4,693

TABLE 6

USHE 2011-12 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	38,744,507	0	1,545,924	0	0	40,290,431
B1. Instruction (Budget Related)	569,527,578	60,623,306	92,428,354	108,640,340	169,289,118	1,000,508,695
B2. Instruction (Other)	204,990,791	17,489,215	22,371,141	30,123,581	0	274,974,728
C. Research	153,423,243	13,147,377	18,440,479	18,809,258	0	203,820,357
D. Public Service	632,790,637	42,069,742	38,745,641	76,085,479	0	789,691,500
E. Academic Support	188,255,592	18,993,497	26,409,569	-233,658,658	0	0
F. Student Services	126,283,062	16,330,503	26,675,554	0	-169,289,118	0
G. Institutional Support	202,169,847	24,446,815	-226,616,662	0	0	0
H. Plant Operations & Maintenance	193,100,454	-193,100,454	0	0	0	0
I. Scholarships & Fellowships	178,423,176	0	0	0	0	178,423,176
J. Transfers (Net)	45,373,545	0	0	0	0	45,373,545
Subtotal	2,533,082,432	0	0	0	0	2,533,082,432

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	76,669,051	147,629,118	18,863	19.3	\$4,064	\$7,826
B. Lower Division	196,937,332	428,192,550	62,940	23.2	\$3,129	\$6,803
C. Upper Division	181,105,518	278,523,390	28,490	16.3	\$6,357	\$9,776
D. Basic Graduate	73,522,063	96,908,442	7,540	13.2	\$9,751	\$12,853
E. Advanced Graduate	41,011,689	48,973,283	3,037	10.3	\$13,506	\$16,128
Subtotal	569,245,654	1,000,226,783	120,870	19.2	\$4,710	\$8,275
2. Other Instructional Activities	204,990,791	274,974,728				
TOTAL INSTRUCTION	774,236,445	1,275,201,511				

TABLE 7

USHE 2011-12 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	27,229,563	0	3,251,289	0	0	30,480,852
B1. Instruction (Budget Related)	603,192,151	82,648,895	127,531,780	153,686,699	114,077,187	1,081,136,712
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	51,982,235	6,827,205	6,947,823	11,558,046	0	77,315,309
D. Public Service	44,139,836	5,832,907	6,375,812	10,287,633	0	66,636,188
E. Academic Support	130,745,705	17,578,806	27,207,867	-175,532,378	0	0
F. Student Services	82,059,873	11,528,206	20,489,107	0	-114,077,187	0
G. Institutional Support	168,569,984	23,233,694	-191,803,678	0	0	0
H. Plant Operations & Maintenance	147,649,714	-147,649,714	0	0	0	0
I. Scholarships & Fellowships	5,203,648	0	0	0	0	5,203,648
J. Transfers (Net)	45,084,853	0	0	0	0	45,084,853
Subtotal	1,305,857,562	0	0	0	0	1,305,857,562

 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	76,490,647	144,450,169	19,145	19.6	\$3,995	\$7,545
B. Lower Division	196,937,332	438,353,645	62,983	23.2	\$3,127	\$6,960
C. Upper Division	181,105,518	301,620,832	28,490	16.3	\$6,357	\$10,587
D. Basic Graduate	73,522,063	107,423,886	7,596	13.3	\$9,679	\$14,142
E. Advanced Graduate	41,011,689	55,163,278	3,037	10.3	\$13,506	\$18,167
Subtotal	569,067,250	1,047,011,810	121,251	19.2	\$4,693	\$8,635
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	569,067,250	1,047,011,810				

TABLE 8

USHE 2011-12 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	38,744,507	0	1,545,924	0	0	40,290,431
B1. Instruction (Budget Related)	203,109,168	12,091,669	8,586,612	22,244,329	28,939,006	274,970,784
B2. Instruction (Other)	133,769,325	7,963,670	5,655,211	14,650,293	0	162,038,500
C. Research	31,367,800	1,867,415	1,326,100	3,435,373	0	37,996,688
D. Public Service	556,649,000	33,138,906	23,532,807	60,963,686	0	674,284,399
E. Academic Support	91,934,000	5,473,094	3,886,588	-101,293,681	0	0
F. Student Services	26,265,000	1,563,631	1,110,375	0	-28,939,006	0
G. Institutional Support	43,079,000	2,564,616	-45,643,616	0	0	0
H. Plant Operations & Maintenance	64,663,000	-64,663,000	0	0	0	0
I. Scholarships & Fellowships	26,019,000	0	0	0	0	26,019,000
J. Transfers (Net)	36,180,000	0	0	0	0	36,180,000
Subtotal	1,251,779,800	0	0	0	0	1,251,779,800

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	52,630,523	79,694,526	10,642	19.4	\$4,945	\$7,488
C. Upper Division	74,123,386	101,404,313	10,728	17.9	\$6,910	\$9,453
D. Basic Graduate	42,458,048	53,189,418	4,220	14.1	\$10,062	\$12,605
E. Advanced Graduate	33,897,213	40,682,528	2,668	10.9	\$12,704	\$15,247
Subtotal	203,109,170	274,970,786	28,258	16.7	\$7,188	\$9,731
2. Other Instructional Activities	133,769,325	162,038,500				
TOTAL INSTRUCTION	336,878,495	437,009,285				

⁽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 2011-12 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	27,229,563	0	3,251,289	0	0	30,480,852
B1. Instruction (Budget Related)	231,122,081	30,424,481	31,229,420	53,817,996	19,803,315	366,397,293
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	28,945,424	3,810,322	3,911,131	6,740,095	0	43,406,972
D. Public Service	26,423,024	3,478,278	3,570,302	6,152,741	0	39,624,345
E. Academic Support	52,662,606	6,932,407	7,115,818	-66,710,831	0	0
F. Student Services	15,633,056	2,057,906	2,112,352	0	-19,803,315	0
G. Institutional Support	45,235,585	5,954,728	-51,190,313	0	0	0
H. Plant Operations & Maintenance	52,658,122	-52,658,122	0	0	0	0
I. Scholarships & Fellowships	232,205	0	0	0	0	232,205
J. Transfers (Net)	14,446,679	0	0	0	0	14,446,679
Subtotal	494,588,345	0	0	0	0	494,588,345

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	52,630,523	103,576,897	10,642	19.4	\$4,945	\$9,733
C. Upper Division	74,123,386	125,478,106	10,728	17.9	\$6,910	\$11,697
D. Basic Graduate	42,458,048	62,659,214	4,220	14.1	\$10,062	\$14,849
E. Advanced Graduate	33,897,213	46,670,165	2,668	10.9	\$12,704	\$17,492
Subtotal	203,109,170	338,384,382	28,258	16.7	\$7,188	\$11,975
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	203,109,170	338,384,382				

⁽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 2011-12 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)	126,132,024	11,578,422	17,528,782	15,613,874	22,111,164	192,964,266
B2. Instruction (Other)	17,113,288	1,570,932	2,378,263	2,118,453	0	23,180,936
C. Research	120,803,475	11,089,282	16,788,264	14,954,254	0	163,635,275
D. Public Service	51,166,980	4,696,927	7,110,762	6,333,957	0	69,308,626
E. Academic Support	31,704,225	2,910,323	4,405,990	-39,020,538	0	0
F. Student Services	17,965,342	1,649,148	2,496,674	0	-22,111,164	0
G. Institutional Support	46,445,245	4,263,490	-50,708,735	0	0	0
H. Plant Operations & Maintenance	37,758,524	-37,758,524	0	0	0	0
I. Scholarships & Fellowships	28,694,927	0	0	0	0	28,694,927
J. Transfers (Net)	4,457,186	0	0	0	0	4,457,186
Subtotal	482,241,216	0	0	0	0	482,241,216

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	9,216,144	16,179,289	2,181	31.9	\$4,227	\$7,420
B. Lower Division	36,446,344	66,846,374	9,520	33.6	\$3,829	\$7,022
C. Upper Division	49,225,321	70,982,333	6,813	18.8	\$7,225	\$10,418
D. Basic Graduate	23,484,299	30,020,075	2,047	12.7	\$11,474	\$14,668
E. Advanced Graduate	7,114,476	8,290,755	368	7.3	\$19,314	\$22,508
Subtotal	125,486,584	192,318,826	20,928	22.6	\$5,996	\$9,189
2. Other Instructional Activities	17,113,288	23,180,936				
TOTAL INSTRUCTION	142,599,872	215,499,762				

TABLE 11

USHE 2011-12 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)	126,132,024	16,532,643	16,413,016	26,274,842	20,165,074	205,517,598
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	22,900,342	3,001,642	2,979,923	4,770,421	0	33,652,328
D. Public Service	15,174,662	1,989,005	1,974,613	3,161,067	0	22,299,348
E. Academic Support	27,122,055	3,554,999	3,529,276	-34,206,330	0	0
F. Student Services	15,988,802	2,095,718	2,080,554	0	-20,165,074	0
G. Institutional Support	23,851,117	3,126,264	-26,977,381	0	0	0
H. Plant Operations & Maintenance	30,300,272	-30,300,272	0	0	0	0
I. Scholarships & Fellowships	1,742,347	0	0	0	0	1,742,347
J. Transfers (Net)	15,098,323	0	0	0	0	15,098,323
Subtotal	278,309,944	0	0	0	0	278,309,944

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	9,037,740	18,254,785	2,463	36.1	\$3,670	\$7,413
B. Lower Division	36,446,344	72,076,168	9,520	33.6	\$3,829	\$7,571
C. Upper Division	49,225,321	74,725,246	6,813	18.8	\$7,225	\$10,968
D. Basic Graduate	23,484,299	31,144,442	2,047	12.7	\$11,474	\$15,217
E. Advanced Graduate	7,114,476	8,493,113	368	7.3	\$19,314	\$23,057
Subtotal	125,308,180	204,693,754	21,211	22.9	\$5,908	\$9,651
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	125,308,180	204,693,754				

TABLE 12

USHE 2011-12 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)	56,210,735	8,221,414	13,583,924	18,190,610	21,869,816	118,076,499
B2. Instruction (Other)	9,430,269	1,379,276	2,278,925	3,051,772	0	16,140,243
C. Research	974,648	142,553	235,534	315,410	0	1,668,145
D. Public Service	2,465,091	360,546	595,716	797,739	0	4,219,091
E. Academic Support	16,107,205	2,355,849	3,892,478	-22,355,532	0	0
F. Student Services	15,757,246	2,304,664	3,807,907	0	-21,869,816	0
G. Institutional Support	21,281,796	3,112,687	-24,394,483	0	0	0
H. Plant Operations & Maintenance	17,876,988	-17,876,988	0	0	0	0
I. Scholarships & Fellowships	20,160,734	0	0	0	0	20,160,734
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	160,264,712	0	0	0	0	160,264,712

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	10,784,621	24,418,522	3,371	21.6	\$3,199	\$7,243
B. Lower Division	18,973,019	50,002,618	7,673	21.0	\$2,473	\$6,517
C. Upper Division	22,861,082	37,644,470	3,656	11.2	\$6,254	\$10,297
D. Basic Graduate	3,592,013	6,010,889	598	11.2	\$6,005	\$10,049
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	56,210,735	118,076,499	15,298	17.0	\$3,674	\$7,718
2. Other Instructional Activities	9,430,269	16,140,243				
TOTAL INSTRUCTION	65,641,004	134,216,742				

TABLE 13

USHE 2011-12 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)	56,210,735	6,277,872	23,382,892	19,577,298	15,965,205	121,414,001
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	136,469	15,241	56,769	47,530	0	256,010
D. Public Service	658,969	73,597	274,122	229,508	0	1,236,196
E. Academic Support	12,996,476	1,451,506	5,406,355	-19,854,337	0	0
F. Student Services	10,450,684	1,167,180	4,347,341	0	-15,965,205	0
G. Institutional Support	30,105,193	3,362,285	-33,467,478	0	0	0
H. Plant Operations & Maintenance	12,347,681	-12,347,681	0	0	0	0
I. Scholarships & Fellowships	476,648	0	0	0	0	476,648
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	123,382,855	0	0	0	0	123,382,855

 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	10,784,621	25,154,037	3,371	21.6	\$3,199	\$7,461
B. Lower Division	18,973,019	51,676,587	7,673	21.0	\$2,473	\$6,735
C. Upper Division	22,861,082	38,441,996	3,656	11.2	\$6,254	\$10,516
D. Basic Graduate	3,592,013	6,141,381	598	11.2	\$6,005	\$10,267
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	56,210,735	121,414,001	15,298	17.0	\$3,674	\$7,936
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	56,210,735	121,414,001				

TABLE 14

USHE 2011-12 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)	25,373,924	2,687,670	9,152,358	8,056,701	17,206,914	62,477,568
B2. Instruction (Other)	1,617,812	171,363	583,544	513,686	0	2,886,404
C. Research	153,129	16,220	55,234	48,621	0	273,204
D. Public Service	13,967,024	1,479,423	5,037,897	4,434,795	0	24,919,138
E. Academic Support	8,900,592	942,773	3,210,438	-13,053,803	0	0
F. Student Services	11,732,345	1,242,720	4,231,849	0	-17,206,914	0
G. Institutional Support	20,138,227	2,133,092	-22,271,319	0	0	0
H. Plant Operations & Maintenance	8,673,261	-8,673,261	0	0	0	0
I. Scholarships & Fellowships	8,619,539	0	0	0	0	8,619,539
J. Transfers (Net)	1,126,506	0	0	0	0	1,126,506
Subtotal	100,302,359	0	0	0	0	100,302,359

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	3,359,589	7,797,086	769	19.5	\$4,371	\$10,144
B. Lower Division	9,453,361	28,512,712	3,301	24.8	\$2,863	\$8,636
C. Upper Division	9,345,998	19,701,466	1,794	14.5	\$5,210	\$10,983
D. Basic Graduate	3,214,976	6,466,304	563	11.6	\$5,708	\$11,481
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	25,373,924	62,477,568	6,427	18.6	\$3,948	\$9,721
2. Other Instructional Activities	1,617,812	2,886,404				
TOTAL INSTRUCTION	26,991,736	65,363,972				

TABLE 15

USHE 2011-12 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)	25,373,924	3,970,817	7,340,743	11,349,532	10,466,314	58,501,330
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	481,876	75,410	139,408	215,539	0	912,233
E. Academic Support	7,999,110	1,251,797	2,314,164	-11,565,071	0	0
F. Student Services	7,239,143	1,132,868	2,094,303	0	-10,466,314	0
G. Institutional Support	10,279,896	1,608,722	-11,888,618	0	0	0
H. Plant Operations & Maintenance	8,039,614	-8,039,614	0	0	0	0
I. Scholarships & Fellowships	981,029	0	0	0	0	981,029
J. Transfers (Net)	2,774,516	0	0	0	0	2,774,516
Subtotal	63,169,108	0	0	0	0	63,169,108

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	3,359,589	7,321,538	769	19.5	\$4,371	\$9,525
B. Lower Division	9,453,361	26,470,204	3,301	24.8	\$2,863	\$8,018
C. Upper Division	9,345,998	18,591,715	1,794	14.5	\$5,210	\$10,364
D. Basic Graduate	3,214,976	6,117,873	563	11.6	\$5,708	\$10,863
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	25,373,924	58,501,330	6,427	18.6	\$3,948	\$9,102
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	25,373,924	58,501,330				

TABLE 16

USHE 2011-12 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)	10,016,719	3,930,894	4,605,337	3,262,770	6,316,066	28,131,786
B2. Instruction (Other)	2,222,782	872,294	1,021,957	724,032	0	4,841,065
C. Research	3,515	1,379	1,616	1,145	0	7,655
D. Public Service	614,657	241,212	282,598	200,214	0	1,338,680
E. Academic Support	2,261,184	887,364	1,039,613	-4,188,161	0	0
F. Student Services	3,410,038	1,338,212	1,567,816	0	-6,316,066	0
G. Institutional Support	6,118,022	2,400,915	-8,518,937	0	0	0
H. Plant Operations & Maintenance	9,672,270	-9,672,270	0	0	0	0
I. Scholarships & Fellowships	4,643,008	0	0	0	0	4,643,008
J. Transfers (Net)	59,276	0	0	0	0	59,276
Subtotal	39,021,471	0	0	0	0	39,021,471

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	3,260,010	7,240,159	681	14.5	\$4,790	\$10,638
B. Lower Division	7,339,304	21,474,222	2,417	21.8	\$3,037	\$8,885
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	10,599,314	28,714,381	3,098	19.6	\$3,422	\$9,270
2. Other Instructional Activities	2,222,782	4,841,065				
TOTAL INSTRUCTION	12,822,096	33,555,446				

TABLE 17

USHE 2011-12 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)	11,271,219	2,374,619	5,041,331	2,925,535	4,526,385	26,139,089
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	191,060	40,252	85,456	49,591	0	366,360
E. Academic Support	1,794,456	378,056	802,615	-2,975,126	0	0
F. Student Services	2,730,102	575,177	1,221,106	0	-4,526,385	0
G. Institutional Support	5,906,192	1,244,316	-7,150,508	0	0	0
H. Plant Operations & Maintenance	4,612,420	-4,612,420	0	0	0	0
I. Scholarships & Fellowships	432,000	0	0	0	0	432,000
J. Transfers (Net)	103,581	0	0	0	0	103,581
Subtotal	27,041,030	0	0	0	0	27,041,030

 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	3,260,010	6,526,701	681	14.5	\$4,790	\$9,590
B. Lower Division	7,339,304	18,940,483	2,417	21.8	\$3,037	\$7,837
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	10,599,314	25,467,184	3,098	19.6	\$3,422	\$8,222
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	10,599,314	25,467,184				

TABLE 18

USHE 2011-12 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)	16,909,328	6,050,805	4,896,098	9,503,067	13,815,729	51,175,027
B2. Instruction (Other)	1,863,063	666,675	539,450	1,047,044	0	4,116,233
C. Research	68,260	24,426	19,765	38,362	0	150,813
D. Public Service	4,974,511	1,780,071	1,440,370	2,795,683	0	10,990,634
E. Academic Support	8,124,469	2,907,246	2,352,441	-13,384,156	0	0
F. Student Services	8,386,443	3,000,990	2,428,296	0	-13,815,729	0
G. Institutional Support	8,599,271	3,077,148	-11,676,419	0	0	0
H. Plant Operations & Maintenance	17,507,362	-17,507,362	0	0	0	0
I. Scholarships & Fellowships	22,161,539	0	0	0	0	22,161,539
J. Transfers (Net)	1,354,252	0	0	0	0	1,354,252
Subtotal	89,948,498	0	0	0	0	89,948,498

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	2,639,031	8,603,603	1,141	25.5	\$2,313	\$7,541
B. Lower Division	10,144,653	33,313,035	4,431	18.2	\$2,289	\$7,517
C. Upper Division	4,143,685	9,276,443	982	14.8	\$4,221	\$9,449
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	16,927,370	51,193,081	6,554	18.5	\$2,583	\$7,811
2. Other Instructional Activities	1,863,063	4,116,233				
TOTAL INSTRUCTION	18,790,433	55,309,313				

TABLE 19

USHE 2011-12 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)	16,909,328	2,384,274	4,574,458	7,337,352	5,857,246	37,062,658
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,011,909	142,683	273,750	439,091	0	1,867,433
E. Academic Support	5,509,221	776,819	1,490,402	-7,776,443	0	0
F. Student Services	4,149,566	585,103	1,122,577	0	-5,857,246	0
G. Institutional Support	6,539,145	922,042	-7,461,187	0	0	0
H. Plant Operations & Maintenance	4,810,922	-4,810,922	0	0	0	0
I. Scholarships & Fellowships	24,628	0	0	0	0	24,628
J. Transfers (Net)	3,712,972	0	0	0	0	3,712,972
Subtotal	42,667,691	0	0	0	0	42,667,691

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	2,639,031	6,147,080	1,141	25.5	\$2,313	\$5,388
B. Lower Division	10,144,653	23,771,109	4,431	18.2	\$2,289	\$5,364
C. Upper Division	4,143,685	7,162,510	982	14.8	\$4,221	\$7,296
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	16,927,370	37,080,700	6,554	18.5	\$2,583	\$5,658
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	16,927,370	37,080,700				

TABLE 20

USHE 2011-12 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)	77,661,526	9,041,340	20,693,066	23,843,770	32,964,090	164,203,792
B2. Instruction (Other)	14,388,787	1,675,140	3,833,921	4,417,669	0	24,315,517
C. Research	52,416	6,102	13,966	16,093	0	88,577
D. Public Service	790,157	91,990	210,539	242,595	0	1,335,281
E. Academic Support	20,623,841	2,401,024	5,495,263	-28,520,128	0	0
F. Student Services	23,837,416	2,775,147	6,351,526	0	-32,964,090	0
G. Institutional Support	32,781,827	3,816,454	-36,598,281	0	0	0
H. Plant Operations & Maintenance	19,807,197	-19,807,197	0	0	0	0
I. Scholarships & Fellowships	42,278,327	0	0	0	0	42,278,327
J. Transfers (Net)	1,194,059	0	0	0	0	1,194,059
Subtotal	233,415,553	0	0	0	0	233,415,553

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	20,971,551	38,504,879	4,375	17.8	\$4,794	\$8,801
B. Lower Division	34,521,564	84,973,153	12,589	22.1	\$2,742	\$6,750
C. Upper Division	21,406,045	39,514,366	4,518	16.7	\$4,738	\$8,745
D. Basic Graduate	772,727	1,221,755	112	16.7	\$6,897	\$10,905
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	77,671,887	164,214,153	21,594	19.8	\$3,597	\$7,605
2. Other Instructional Activities	14,388,787	24,315,517				
TOTAL INSTRUCTION	92,060,674	188,529,670				

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

TABLE 21

USHE 2011-12 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)	77,661,526	9,643,737	22,219,882	22,779,521	21,136,114	153,440,780
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	57,994	7,201	16,593	17,011	0	98,799
E. Academic Support	16,164,447	2,007,245	4,624,840	-22,796,531	0	0
F. Student Services	14,987,087	1,861,044	4,287,983	0	-21,136,114	0
G. Institutional Support	27,708,547	3,440,751	-31,149,298	0	0	0
H. Plant Operations & Maintenance	16,959,978	-16,959,978	0	0	0	0
I. Scholarships & Fellowships	584,600	0	0	0	0	584,600
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	154,124,179	0	0	0	0	154,124,179

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	20,971,551	36,284,583	4,375	17.8	\$4,794	\$8,294
B. Lower Division	34,521,564	78,584,324	12,589	22.1	\$2,742	\$6,243
C. Upper Division	21,406,045	37,221,257	4,518	16.7	\$4,738	\$8,238
D. Basic Graduate	772,727	1,360,977	168	25.0	\$4,598	\$8,098
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	77,671,887	153,451,141	21,650	19.8	\$3,588	\$7,088
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	77,671,887	153,451,141				

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

TABLE 22

USHE 2011-12 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)	54,114,154	7,021,092	13,382,177	7,925,217	26,066,334	108,508,973
B2. Instruction (Other)	24,585,465	3,189,864	6,079,871	3,600,632	0	37,455,832
C. Research	0	0	0	0	0	0
D. Public Service	2,163,217	280,669	534,953	316,811	0	3,295,650
E. Academic Support	8,600,076	1,115,825	2,126,759	-11,842,660	0	0
F. Student Services	18,929,232	2,455,991	4,681,111	0	-26,066,334	0
G. Institutional Support	23,726,459	3,078,412	-26,804,871	0	0	0
H. Plant Operations & Maintenance	17,141,852	-17,141,852	0	0	0	0
I. Scholarships & Fellowships	25,846,102	0	0	0	0	25,846,102
J. Transfers (Net)	1,002,266	0	0	0	0	1,002,266
Subtotal	176,108,823	0	0	0	0	176,108,823

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	26,438,106	44,885,581	6,346	16.8	\$4,166	\$7,073
B. Lower Division	27,428,564	63,375,909	12,367	27.0	\$2,218	\$5,125
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	53,866,670	108,261,489	18,713	22.4	\$2,879	\$5,785
2. Other Instructional Activities	24,585,465	37,455,832				
TOTAL INSTRUCTION	78,452,135	145,717,321				

(1) Excludes the Skills Center Data

TABLE 23

USHE 2011-12 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)	58,511,314	11,040,452	17,330,038	9,624,623	16,157,534	112,663,962
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	140,342	26,481	41,567	23,085	0	231,475
E. Academic Support	6,497,334	1,225,977	1,924,398	-9,647,709	0	0
F. Student Services	10,881,433	2,053,209	3,222,892	0	-16,157,534	0
G. Institutional Support	18,944,309	3,574,586	-22,518,895	0	0	0
H. Plant Operations & Maintenance	17,920,705	-17,920,705	0	0	0	0
I. Scholarships & Fellowships	730,191	0	0	0	0	730,191
J. Transfers (Net)	8,948,782	0	0	0	0	8,948,782
Subtotal	122,574,410	0	0	0	0	122,574,410

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 (CTE) Education	26,438,106	44,761,444	6,346	16.8	\$4,166	\$7,053
B. Lower Division	27,428,564	63,257,874	12,410	27.1	\$2,210	\$5,097
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	53,866,670	108,019,318	18,756	22.4	\$2,872	\$5,759
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	53,866,670	108,019,318				