

## **Tab I – Cost Study**



UTAH SYSTEM OF  
HIGHER EDUCATION

*Building a Stronger State of Minds*

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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 2012-13 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	2008-09	2009-10	2010-11	2011-12	2012-13
Vocational	16,202	16,722	17,463	19,145	17,945
Lower Div.	50,606	59,792	63,471	62,983	61,353
Upper Div.	23,792	25,230	27,079	28,490	29,077
Basic Grad.	6,785	7,349	7,568	7,596	7,552
Adv. Grad.	2,713	2,768	2,904	3,037	3,084
Total	100,098	111,861	118,486	121,251	119,010
<b>Appropriated Student to Faculty Ratios</b>					
Vocational	15.7	17.3	17.6	19.6	17.5
Lower Div.	22.2	23.4	24.4	23.2	23.6
Upper Div.	15.3	15.3	16.1	16.3	16.5
Basic Grad.	10.3	12.7	12.9	13.3	13.9
Adv. Grad.	8.0	9.2	9.2	10.3	11.3
All Levels	17.1	18.5	19.2	19.2	19.2
<b>Appropriated Direct Cost per FTE Student</b>					
Vocational	\$4,755	\$4,311	\$4,068	\$3,995	\$4,437
Lower Div.	\$3,179	\$2,926	\$2,897	\$3,127	\$3,203
Upper Div.	\$6,430	\$6,143	\$6,128	\$6,357	\$6,815
Basic Grad.	\$10,441	\$8,972	\$9,997	\$9,679	\$10,507
Adv. Grad.	\$18,641	\$14,974	\$15,774	\$13,506	\$14,902
All Levels	\$5,118	\$4,554	\$4,577	\$4,693	\$5,038

## Percent Change

Annualized FTE Student Enrollments	2008-09	2009-10	2010-11	2011-12	2012-13
Vocational	14.6%	3.2%	4.4%	9.6%	-6.3%
Lower Div.	-1.1%	18.2%	6.2%	-0.8%	-2.6%
Upper Div.	1.7%	6.0%	7.3%	5.2%	2.1%
Basic Grad.	-0.5%	8.3%	3.0%	0.4%	-0.6%
Adv. Grad.	-7.0%	2.0%	4.9%	4.6%	1.6%
Total	1.7%	11.8%	5.9%	2.3%	-1.8%
<b>Appropriated Student to Faculty Ratios</b>					
Vocational	4.9%	10.0%	1.5%	11.4%	-10.4%
Lower Div.	-1.0%	5.6%	4.4%	-4.9%	1.4%
Upper Div.	-4.6%	0.3%	5.5%	0.8%	1.3%
Basic Grad.	-20.6%	22.8%	2.1%	3.1%	4.1%
Adv. Grad.	-11.3%	14.8%	0.3%	12.4%	9.1%
All Levels	-4.2%	8.4%	3.9%	0.2%	-0.4%
<b>Appropriated Direct Cost per FTE Student</b>					
Vocational	4.0%	-9.3%	-5.6%	-1.8%	11.0%
Lower Div.	9.3%	-8.0%	-1.0%	7.9%	2.4%
Upper Div.	7.2%	-4.5%	-0.2%	3.7%	7.2%
Basic Grad.	7.3%	-14.1%	11.4%	-3.2%	8.6%
Adv. Grad.	12.3%	-19.7%	5.3%	-14.4%	10.3%
All Levels	7.4%	-11.0%	0.5%	2.5%	7.3%

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USHE 2012-13 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	4,816.70	7,436.86	12,253.56	2,837.70	1,020.50	16,111.76
B. USU	0.00	1,308.54	1,308.54	3,879.16	4,040.14	7,919.30	1,393.93	169.08	10,790.85
C. WSU	0.00	1,124.48	1,124.48	4,133.47	2,266.03	6,399.50	440.70	0.00	7,964.68
D. SUU	0.00	353.93	353.93	1,429.23	1,273.18	2,702.41	599.40	0.00	3,655.74
E. Snow	22.37	339.87	362.23	1,169.63	0.00	1,169.63	0.00	0.00	1,531.87
F. Dixie	0.00	259.21	259.21	2,151.99	706.19	2,858.18	0.00	0.00	3,117.39
G. UVU	0.00	1,473.06	1,473.06	5,884.63	2,981.03	8,865.66	103.20	0.00	10,441.92
H. SLCC	0.00	2,018.00	2,018.00	5,625.40	0.00	5,625.40	0.00	0.00	7,643.40
<b>Subtotal</b>	<b>22.37</b>	<b>6,877.09</b>	<b>6,899.46</b>	<b>29,090.21</b>	<b>18,703.43</b>	<b>47,793.64</b>	<b>5,374.93</b>	<b>1,189.58</b>	<b>61,257.61</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	1,155.90	999.43	2,155.33	177.25	44.55	2,377.13
B. USU	0.00	14.10	14.10	858.32	483.17	1,341.49	48.40	0.00	1,403.99
C. WSU	0.00	10.30	10.30	718.42	149.10	867.52	0.00	0.00	877.82
D. SUU	0.00	57.80	57.80	324.80	188.00	512.80	9.95	0.00	580.55
E. Snow	0.00	0.00	0.00	373.80	0.00	373.80	0.00	0.00	373.80
F. Dixie	0.00	0.00	0.00	361.68	93.89	455.57	0.00	0.00	455.57
G. UVU	0.00	305.60	305.60	843.79	338.07	1,181.86	0.00	0.00	1,487.46
H. SLCC	0.00	645.90	645.90	874.40	0.00	874.40	0.00	0.00	1,520.30
<b>Subtotal</b>	<b>0.00</b>	<b>1,033.70</b>	<b>1,033.70</b>	<b>5,511.11</b>	<b>2,251.66</b>	<b>7,762.76</b>	<b>235.60</b>	<b>44.55</b>	<b>9,076.61</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	4,137.30	876.71	5,014.01	297.65	368.90	5,680.56
B. USU	0.00	488.26	488.26	3,889.44	1,153.52	5,042.96	184.35	153.00	5,868.57
C. WSU	0.00	107.97	107.97	2,510.37	254.67	2,765.03	0.00	0.00	2,873.00
D. SUU	0.00	96.80	96.80	1,348.32	231.83	1,580.15	0.00	0.00	1,676.95
E. Snow	5.90	14.23	20.13	769.57	0.00	769.57	0.00	0.00	789.70
F. Dixie	0.00	0.00	0.00	1,486.48	66.71	1,553.19	0.00	0.00	1,553.19
G. UVU	0.00	0.00	0.00	4,586.87	296.20	4,883.07	0.00	0.00	4,883.07
H. SLCC	0.00	0.00	0.00	3,611.40	0.00	3,611.40	0.00	0.00	3,611.40
<b>Subtotal</b>	<b>5.90</b>	<b>707.26</b>	<b>713.16</b>	<b>22,339.74</b>	<b>2,879.64</b>	<b>25,219.38</b>	<b>482.00</b>	<b>521.90</b>	<b>26,936.44</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	63.03	532.23	595.26	322.95	793.65	1,711.86
B. USU	0.00	0.00	0.00	111.80	798.50	910.30	101.35	26.70	1,038.35
C. WSU	0.00	1,604.60	1,604.60	39.27	494.13	533.40	117.45	0.00	2,255.45
D. SUU	0.00	0.00	0.00	0.00	96.80	96.80	0.00	0.00	96.80
E. Snow	21.83	92.33	114.17	0.00	0.00	0.00	0.00	0.00	114.17
F. Dixie	0.00	352.23	352.23	13.53	4.04	17.57	0.00	0.00	369.80
G. UVU	0.00	108.80	108.80	532.08	314.84	846.91	6.70	0.00	962.41
H. SLCC	0.00	586.50	586.50	1.60	0.00	1.60	0.00	0.00	588.10
<b>Subtotal</b>	<b>21.83</b>	<b>2,744.46</b>	<b>2,766.30</b>	<b>761.30</b>	<b>2,240.54</b>	<b>3,001.84</b>	<b>548.45</b>	<b>820.35</b>	<b>7,136.94</b>

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USHE 2012-13 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	565.67	1,090.53	1,656.20	707.10	437.10	2,800.40
B. USU	0.00	201.73	201.73	224.63	441.38	666.01	180.88	65.85	1,114.47
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	35.67	0.00	35.67	0.00	0.00	35.67
F. Dixie	0.00	0.00	0.00	275.25	88.54	363.79	0.00	0.00	363.79
G. UVU	0.00	31.60	31.60	0.00	251.30	251.30	0.00	0.00	282.90
H. SLCC	0.00	182.10	182.10	2.20	0.00	2.20	0.00	0.00	184.30
Subtotal	0.00	415.43	415.43	1,103.42	1,871.75	2,975.17	887.98	502.95	4,781.53
<b>6. Trades and Technology</b>									
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	37.90	0.40	38.30	6.45	4.95	410.61
C. WSU	0.00	628.07	628.07	173.43	508.27	681.70	16.35	0.00	1,326.12
D. SUU	0.00	282.07	282.07	45.00	43.03	88.03	0.00	0.00	370.10
E. Snow	78.87	121.77	200.63	21.20	0.00	21.20	0.00	0.00	221.83
F. Dixie	0.00	220.09	220.09	130.14	47.68	177.82	0.00	0.00	397.91
G. UVU	0.00	2,123.94	2,123.94	0.00	530.40	530.40	0.00	0.00	2,654.34
H. SLCC	17.00	2,283.90	2,300.90	2,139.40	0.00	2,139.40	0.00	0.00	4,440.30
Subtotal	104.27	6,012.34	6,116.61	2,547.07	1,129.78	3,676.85	22.80	4.95	9,821.21
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	10,738.60	10,935.76	21,674.36	4,342.65	2,664.70	28,681.71
B. USU	8.40	2,365.14	2,373.54	9,001.25	6,917.11	15,918.36	1,915.36	419.58	20,626.84
C. WSU	0.00	3,475.42	3,475.42	7,574.95	3,672.20	11,247.15	574.50	0.00	15,297.07
D. SUU	0.00	790.60	790.60	3,147.35	1,832.84	4,980.19	609.35	0.00	6,380.14
E. Snow	128.97	568.20	697.17	2,369.87	0.00	2,369.87	0.00	0.00	3,067.03
F. Dixie	0.00	831.53	831.53	4,419.07	1,007.05	5,426.12	0.00	0.00	6,257.65
G. UVU	0.00	4,043.00	4,043.00	11,847.36	4,711.83	16,559.19	109.90	0.00	20,712.09
H. SLCC	17.00	5,716.40	5,733.40	12,254.40	0.00	12,254.40	0.00	0.00	17,987.80
Subtotal	154.37	17,790.29	17,944.65	61,352.85	29,076.79	90,429.64	7,551.76	3,084.28	119,010.33

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USHE 2012-13 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	154.37	279.42	433.79	145.94	74.14	653.87
B. USU	0.00	33.47	33.47	120.69	228.98	349.67	90.83	24.11	498.08
C. WSU	0.00	51.35	51.35	194.18	219.95	414.13	51.07	0.00	516.55
D. SUU	0.00	16.29	16.29	48.62	81.60	130.22	46.76	0.00	193.27
E. Snow	2.00	18.00	20.00	53.00	0.00	53.00	0.00	0.00	73.00
F. Dixie	0.00	12.34	12.34	125.51	43.14	168.65	0.00	0.00	180.99
G. UVU	0.00	54.50	54.50	299.92	162.84	462.76	4.95	0.00	522.21
H. SLCC	0.00	101.51	101.51	217.93	0.00	217.93	0.00	0.00	319.44
<b>Subtotal</b>	<b>2.00</b>	<b>287.46</b>	<b>289.46</b>	<b>1,214.22</b>	<b>1,015.93</b>	<b>2,230.15</b>	<b>339.55</b>	<b>98.25</b>	<b>2,957.41</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	44.14	52.14	96.28	12.15	1.07	109.50
B. USU	0.00	0.65	0.65	32.48	32.23	64.71	4.97	0.00	70.33
C. WSU	0.00	0.25	0.25	39.41	26.86	66.27	0.00	0.00	66.52
D. SUU	0.00	3.21	3.21	21.85	20.40	42.25	1.51	0.00	46.97
E. Snow	0.00	0.00	0.00	25.00	0.00	25.00	0.00	0.00	25.00
F. Dixie	0.00	0.00	0.00	25.90	10.76	36.66	0.00	0.00	36.66
G. UVU	0.00	25.69	25.69	50.30	34.43	84.73	0.00	0.00	110.42
H. SLCC	0.00	43.66	43.66	41.32	0.00	41.32	0.00	0.00	84.98
<b>Subtotal</b>	<b>0.00</b>	<b>73.46</b>	<b>73.46</b>	<b>280.40</b>	<b>176.82</b>	<b>457.22</b>	<b>18.63</b>	<b>1.07</b>	<b>550.38</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	234.68	67.48	302.16	25.29	40.05	367.50
B. USU	0.00	31.71	31.71	91.50	70.91	162.41	32.51	16.11	242.74
C. WSU	0.00	2.91	2.91	98.07	39.43	137.50	0.00	0.00	140.41
D. SUU	0.00	3.90	3.90	55.51	15.96	71.47	0.00	0.00	75.37
E. Snow	2.00	1.00	3.00	32.00	0.00	32.00	0.00	0.00	35.00
F. Dixie	0.00	0.00	0.00	70.43	4.99	75.42	0.00	0.00	75.42
G. UVU	0.00	0.00	0.00	180.65	20.09	200.74	0.00	0.00	200.74
H. SLCC	0.00	0.00	0.00	141.67	0.00	141.67	0.00	0.00	141.67
<b>Subtotal</b>	<b>2.00</b>	<b>39.52</b>	<b>41.52</b>	<b>904.51</b>	<b>218.86</b>	<b>1,123.37</b>	<b>57.80</b>	<b>56.16</b>	<b>1,278.85</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	2.35	31.08	33.43	21.24	59.82	114.49
B. USU	0.00	0.00	0.00	1.22	11.77	12.99	8.91	2.40	24.30
C. WSU	0.00	84.46	84.46	12.13	38.24	50.37	9.35	0.00	144.18
D. SUU	0.00	0.00	0.00	0.00	10.68	10.68	0.00	0.00	10.68
E. Snow	1.00	6.00	7.00	0.00	0.00	0.00	0.00	0.00	7.00
F. Dixie	0.00	20.54	20.54	0.00	6.86	6.86	0.00	0.00	27.40
G. UVU	0.00	20.41	20.41	17.01	19.30	36.31	1.20	0.00	57.92
H. SLCC	0.00	53.71	53.71	0.10	0.00	0.10	0.00	0.00	53.81
<b>Subtotal</b>	<b>1.00</b>	<b>185.12</b>	<b>186.12</b>	<b>32.81</b>	<b>117.93</b>	<b>150.74</b>	<b>40.70</b>	<b>62.22</b>	<b>439.78</b>



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USHE 2012-13 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	39.44	81.30	120.74	59.39	50.39	230.52
B. USU	0.00	7.09	7.09	5.88	44.74	50.62	22.51	5.46	85.68
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	2.00	0.00	2.00	0.00	0.00	2.00
F. Dixie	0.00	0.00	0.00	3.37	5.99	9.36	0.00	0.00	9.36
G. UVU	0.00	2.31	2.31	0.00	15.72	15.72	0.00	0.00	18.03
H. SLCC	0.00	17.85	17.85	0.12	0.00	0.12	0.00	0.00	17.97
Subtotal	0.00	27.25	27.25	50.81	147.75	198.56	81.90	55.85	363.56
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	11.99	11.99	3.96	4.32	8.28	2.91	0.46	23.64
C. WSU	0.00	36.63	36.63	7.80	38.54	46.34	2.39	0.00	85.36
D. SUU	0.00	14.98	14.98	2.81	4.62	7.43	0.00	0.00	22.41
E. Snow	6.00	13.00	19.00	1.00	0.00	1.00	0.00	0.00	20.00
F. Dixie	0.00	10.65	10.65	8.64	2.28	10.92	0.00	0.00	21.57
G. UVU	0.00	129.65	129.65	0.00	37.50	37.50	0.00	0.00	167.15
H. SLCC	3.87	179.60	183.47	96.93	0.00	96.93	0.00	0.00	280.40
Subtotal	9.87	396.50	406.37	121.14	87.26	208.40	5.30	0.46	620.53
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	474.98	511.42	986.40	264.01	225.47	1,475.88
B. USU	0.00	84.91	84.91	255.73	392.95	648.68	162.64	48.54	944.77
C. WSU	0.00	175.60	175.60	351.59	363.02	714.61	62.81	0.00	953.02
D. SUU	0.00	38.38	38.38	128.79	133.26	262.05	48.27	0.00	348.70
E. Snow	11.00	38.00	49.00	113.00	0.00	113.00	0.00	0.00	162.00
F. Dixie	0.00	43.53	43.53	233.85	74.02	307.87	0.00	0.00	351.40
G. UVU	0.00	232.56	232.56	547.88	289.88	837.76	6.15	0.00	1,076.47
H. SLCC	3.87	396.33	400.20	498.07	0.00	498.07	0.00	0.00	898.27
Subtotal	14.87	1,009.31	1,024.18	2,603.89	1,764.55	4,368.44	543.88	274.01	6,210.51

TABLE 4 (page 1 of 2)

USHE 2012-13 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	31.20	26.62	28.25	19.44	13.76	24.64
B. USU	0.00	39.10	39.10	32.14	17.64	22.65	15.35	7.01	21.66
C. WSU	0.00	21.90	21.90	21.29	10.30	15.45	8.63	0.00	15.42
D. SUU	0.00	21.73	21.73	29.40	15.60	20.75	12.82	0.00	18.92
E. Snow	11.18	18.88	18.11	22.07	0.00	22.07	0.00	0.00	20.98
F. Dixie	0.00	21.01	21.01	17.15	16.37	16.95	0.00	0.00	17.22
G. UVU	0.00	27.03	27.03	19.62	18.31	19.16	20.85	0.00	20.00
H. SLCC	0.00	19.88	19.88	25.81	0.00	25.81	0.00	0.00	23.93
<b>Subtotal</b>	<b>11.18</b>	<b>23.92</b>	<b>23.84</b>	<b>23.96</b>	<b>18.41</b>	<b>21.43</b>	<b>15.83</b>	<b>12.11</b>	<b>20.71</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	26.19	19.17	22.39	14.59	41.64	21.71
B. USU	0.00	21.69	21.69	26.43	14.99	20.73	9.74	0.00	19.96
C. WSU	0.00	41.20	41.20	18.23	5.55	13.09	0.00	0.00	13.20
D. SUU	0.00	18.01	18.01	14.86	9.22	12.14	6.59	0.00	12.36
E. Snow	0.00	0.00	0.00	14.95	0.00	14.95	0.00	0.00	14.95
F. Dixie	0.00	0.00	0.00	13.96	8.73	12.43	0.00	0.00	12.43
G. UVU	0.00	11.90	11.90	16.78	9.82	13.95	0.00	0.00	13.47
H. SLCC	0.00	14.79	14.79	21.16	0.00	21.16	0.00	0.00	17.89
<b>Subtotal</b>	<b>0.00</b>	<b>14.07</b>	<b>14.07</b>	<b>19.65</b>	<b>12.73</b>	<b>16.98</b>	<b>12.65</b>	<b>41.64</b>	<b>16.49</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	17.63	12.99	16.59	11.77	9.21	15.46
B. USU	0.00	15.40	15.40	42.51	16.27	31.05	5.67	9.50	24.18
C. WSU	0.00	37.10	37.10	25.60	6.46	20.11	0.00	0.00	20.46
D. SUU	0.00	24.82	24.82	24.29	14.53	22.11	0.00	0.00	22.25
E. Snow	2.95	14.23	6.71	24.05	0.00	24.05	0.00	0.00	22.56
F. Dixie	0.00	0.00	0.00	21.11	13.37	20.59	0.00	0.00	20.59
G. UVU	0.00	0.00	0.00	25.39	14.74	24.33	0.00	0.00	24.33
H. SLCC	0.00	0.00	0.00	25.49	0.00	25.49	0.00	0.00	25.49
<b>Subtotal</b>	<b>2.95</b>	<b>17.90</b>	<b>17.18</b>	<b>24.70</b>	<b>13.16</b>	<b>22.45</b>	<b>8.34</b>	<b>9.29</b>	<b>21.06</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	26.82	17.12	17.81	15.20	13.27	14.95
B. USU	0.00	0.00	0.00	91.64	67.84	70.08	11.37	11.13	42.73
C. WSU	0.00	19.00	19.00	3.24	12.92	10.59	12.56	0.00	15.64
D. SUU	0.00	0.00	0.00	0.00	9.06	9.06	0.00	0.00	9.06
E. Snow	21.83	15.39	16.31	0.00	0.00	0.00	0.00	0.00	16.31
F. Dixie	0.00	17.15	17.15	0.00	0.59	2.56	0.00	0.00	13.50
G. UVU	0.00	5.33	5.33	31.28	16.31	23.32	5.58	0.00	16.62
H. SLCC	0.00	10.92	10.92	16.00	0.00	16.00	0.00	0.00	10.93
<b>Subtotal</b>	<b>21.83</b>	<b>14.83</b>	<b>14.86</b>	<b>23.20</b>	<b>19.00</b>	<b>19.91</b>	<b>13.48</b>	<b>13.18</b>	<b>16.23</b>

TABLE 4 (page 2 of 2)

USHE 2012-13 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	14.34	13.41	13.72	11.91	8.67	12.15
B. USU	0.00	28.45	28.45	38.20	9.87	13.16	8.04	12.06	13.01
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	17.83	0.00	17.83	0.00	0.00	17.83
F. Dixie	0.00	0.00	0.00	81.68	14.78	38.87	0.00	0.00	38.87
G. UVU	0.00	13.66	13.66	0.00	15.99	15.99	0.00	0.00	15.69
H. SLCC	0.00	10.20	10.20	18.33	0.00	18.33	0.00	0.00	10.26
Subtotal	<b>0.00</b>	<b>15.24</b>	<b>15.24</b>	<b>21.72</b>	<b>12.67</b>	<b>14.98</b>	<b>10.84</b>	<b>9.01</b>	<b>13.15</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	29.40	30.10	9.57	0.09	4.63	2.22	10.76	17.37
C. WSU	0.00	17.15	17.15	22.24	13.19	14.71	6.84	0.00	15.54
D. SUU	0.00	18.83	18.83	16.01	9.31	11.85	0.00	0.00	16.51
E. Snow	13.14	9.37	10.56	21.20	0.00	21.20	0.00	0.00	11.09
F. Dixie	0.00	20.67	20.67	15.06	20.91	16.28	0.00	0.00	18.45
G. UVU	0.00	16.38	16.38	0.00	14.14	14.14	0.00	0.00	15.88
H. SLCC	4.39	12.72	12.54	22.07	0.00	22.07	0.00	0.00	15.84
Subtotal	<b>10.56</b>	<b>15.16</b>	<b>15.05</b>	<b>21.03</b>	<b>12.95</b>	<b>17.64</b>	<b>4.30</b>	<b>10.76</b>	<b>15.83</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	22.61	21.38	21.97	16.45	11.82	19.43
B. USU	0.00	27.85	27.95	35.20	17.60	24.54	11.78	8.64	21.83
C. WSU	0.00	19.79	19.79	21.54	10.12	15.74	9.15	0.00	16.05
D. SUU	0.00	20.60	20.60	24.44	13.75	19.00	12.62	0.00	18.30
E. Snow	11.72	14.95	14.23	20.97	0.00	20.97	0.00	0.00	18.93
F. Dixie	0.00	19.10	19.10	18.90	13.61	17.62	0.00	0.00	17.81
G. UVU	0.00	17.38	17.38	21.62	16.25	19.77	17.87	0.00	19.24
H. SLCC	4.39	14.42	14.33	24.60	0.00	24.60	0.00	0.00	20.02
Subtotal	<b>10.38</b>	<b>17.63</b>	<b>17.52</b>	<b>23.56</b>	<b>16.48</b>	<b>20.70</b>	<b>13.88</b>	<b>11.26</b>	<b>19.16</b>

TABLE 5 (page 1 of 2)

USHE 2012-13 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						
<b>1. Bus, Educ, Human, Soc Sci, Phy Ed</b>									
A. UU	\$0	\$0	\$0	\$3,972	\$6,416	\$5,455	\$10,596	\$17,007	\$7,092
B. USU	0	3,827	3,827	3,726	7,616	5,710	10,312	19,388	6,290
C. WSU	0	2,704	2,704	2,511	5,942	3,726	7,452	0	3,788
D. SUU	0	3,356	3,356	2,533	4,831	3,615	5,006	0	3,818
E. Snow	4,009	3,993	3,994	3,242	0	3,242	0	0	3,420
F. Dixie	0	3,209	3,209	2,468	3,820	2,802	0	0	2,836
G. UVU	0	3,720	3,720	2,837	4,591	3,427	6,989	0	3,503
H. SLCC	0	3,291	3,291	2,263	0	2,263	0	0	2,535
Subtotal	\$4,009	\$3,424	\$3,426	\$2,960	\$6,121	\$4,197	\$9,572	\$17,345	\$4,837
<b>2. Fine and Performing Arts</b>									
A. UU	\$0	\$0	\$0	\$5,886	\$7,947	\$6,842	\$9,785	\$10,850	\$7,136
B. USU	0	6,695	6,695	4,177	6,770	5,111	9,792	0	5,288
C. WSU	0	2,173	2,173	2,851	14,138	4,791	0	0	4,760
D. SUU	0	3,734	3,734	5,112	8,003	6,172	17,273	0	6,119
E. Snow	0	0	0	4,329	0	4,329	0	0	4,329
F. Dixie	0	0	0	3,451	8,322	4,455	0	0	4,455
G. UVU	0	3,953	3,953	4,602	6,947	5,273	0	0	5,002
H. SLCC	0	3,478	3,478	2,603	0	2,603	0	0	2,975
Subtotal	\$0	\$3,664	\$3,664	\$4,196	\$7,974	\$5,292	\$10,103	\$10,850	\$5,258
<b>3. Agriculture and Natural Science</b>									
A. UU	\$0	\$0	\$0	\$5,185	\$7,081	\$5,516	\$6,906	\$10,647	\$5,922
B. USU	0	6,762	6,762	3,369	8,908	4,636	24,384	17,154	5,759
C. WSU	0	2,471	2,471	2,198	12,369	3,135	0	0	3,110
D. SUU	0	3,547	3,547	2,884	5,468	3,263	0	0	3,279
E. Snow	0	6,122	4,328	2,885	0	2,885	0	0	2,922
F. Dixie	0	0	0	2,089	5,490	2,235	0	0	2,235
G. UVU	0	0	0	2,944	6,545	3,162	0	0	3,162
H. SLCC	0	0	0	2,103	0	2,103	0	0	2,103
Subtotal	\$0	\$5,654	\$5,608	\$3,151	\$8,059	\$3,711	\$13,591	\$12,554	\$4,109
<b>4. Allied Health Professions</b>									
A. UU	\$0	\$0	\$0	\$8,416	\$11,135	\$10,847	\$12,322	\$13,606	\$12,404
B. USU	0	0	0	2,013	2,627	2,552	13,069	12,788	3,841
C. WSU	0	3,463	3,463	7,659	5,221	5,401	5,292	0	4,017
D. SUU	0	0	0	0	10,631	10,631	0	0	10,631
E. Snow	14,788	7,188	8,642	0	0	0	0	0	8,642
F. Dixie	0	3,748	3,748	0	0	25,489	0	0	4,781
G. UVU	0	17,903	17,903	1,694	4,573	2,764	19,042	0	4,589
H. SLCC	0	7,262	7,262	4,841	0	4,841	0	0	7,256
Subtotal	\$14,788	\$5,010	\$5,087	\$2,581	\$6,035	\$5,159	\$11,037	\$13,579	\$6,550

TABLE 5 (page 2 of 2)

USHE 2012-13 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						
<b>5. Engineering and Architecture</b>									
A. UU	\$0	\$0	\$0	\$9,723	\$11,079	\$10,616	\$12,549	\$14,114	\$11,650
B. USU	0	5,360	5,360	4,140	16,105	12,069	18,671	13,743	12,025
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	7,123	0	7,123	0	0	7,123
F. Dixie	0	0	0	937	5,282	1,994	0	0	1,994
G. UVU	0	5,686	5,686	0	10,500	10,500	0	0	9,963
H. SLCC	0	7,063	7,063	3,662	0	3,662	0	0	7,023
Subtotal	\$0	\$6,131	\$6,131	\$6,298	\$11,912	\$9,830	\$13,796	\$14,065	\$10,691
<b>6. Trades and Technology</b>									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	26,433	5,994	6,469	18,413	1,971,165	38,807	80,690	15,797	10,548
C. WSU	0	3,915	3,915	4,479	5,896	5,535	8,812	0	4,808
D. SUU	0	5,656	5,656	6,561	12,297	9,365	0	0	6,538
E. Snow	1,892	7,622	5,370	1,047	0	1,047	0	0	4,956
F. Dixie	0	3,265	3,265	3,463	3,215	3,397	0	0	3,324
G. UVU	0	5,254	5,254	0	4,216	4,216	0	0	5,047
H. SLCC	58,541	4,919	5,315	2,669	0	2,669	0	0	4,040
Subtotal	\$13,105	\$5,024	\$5,162	\$3,122	\$5,933	\$3,986	\$29,146	\$15,797	\$4,783
<b>TOTAL ALL CLUSTERS</b>									
A. UU	\$0	\$0	\$0	\$4,974	\$7,304	\$6,150	\$10,756	\$14,536	\$7,626
B. USU	26,433	4,903	4,980	3,665	7,851	5,484	12,825	17,225	6,347
C. WSU	0	3,265	3,265	2,512	6,617	3,852	7,049	0	3,839
D. SUU	0	4,227	4,227	3,007	5,718	4,005	5,206	0	4,147
E. Snow	4,356	5,343	5,161	3,336	0	3,336	0	0	3,751
F. Dixie	0	3,452	3,452	2,348	4,879	2,817	0	0	2,902
G. UVU	0	4,941	4,941	2,953	5,154	3,579	7,724	0	3,867
H. SLCC	58,541	4,490	4,650	2,312	0	2,312	0	0	3,057
Subtotal	\$11,524	\$4,375	\$4,437	\$3,203	\$6,815	\$4,364	\$10,507	\$14,902	\$5,038

TABLE 6

## USHE 2012-13 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	39,771,330	0	2,173,664	0	0	41,944,994
B1. Instruction (Budget Related)	630,941,489	61,928,304	98,723,268	109,407,086	180,645,298	1,081,645,445
B2. Instruction (Other)	187,381,792	15,579,327	23,138,782	25,006,057	0	251,105,957
C. Research	431,667,004	28,348,545	35,315,813	41,107,466	0	536,438,828
D. Public Service	660,601,154	41,590,240	48,832,217	63,079,673	0	814,103,284
E. Academic Support	192,679,843	18,273,324	27,647,115	-238,600,282	0	0
F. Student Services	135,626,974	17,081,440	27,936,884	0	-180,645,298	0
G. Institutional Support	238,264,579	25,503,162	-263,767,741	0	0	0
H. Plant Operations/Maintenance	208,304,343	-208,304,343	0	0	0	0
I. Scholarships & Fellowships	184,681,499	0	0	0	0	184,681,499
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,909,920,006	0	0	0	0	2,909,920,006

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	79,792,879	150,778,875	17,623	17.2	\$4,528	\$8,556
B. Lower Division	196,486,153	436,350,048	61,293	23.5	\$3,206	\$7,119
C. Upper Division	198,161,356	303,972,485	29,077	16.5	\$6,815	\$10,454
D. Basic Graduate	79,346,223	104,539,996	7,552	13.9	\$10,507	\$13,843
E. Advanced Graduate	45,961,211	54,810,387	3,084	11.3	\$14,902	\$17,771
Subtotal	599,747,823	1,050,451,791	118,629	19.1	\$5,056	\$8,855
2. Other Instructional Activities	187,381,792	251,105,957				
TOTAL INSTRUCTION	787,129,615	1,301,557,748				

TABLE 7

## USHE 2012-13 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	27,901,110	0	3,297,159	0	0	31,198,269
B1. Instruction (Budget Related)	632,206,589	82,503,847	118,455,761	164,653,593	116,500,298	1,114,320,088
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	55,420,109	6,994,096	7,296,786	12,956,841	0	82,667,833
D. Public Service	43,930,083	5,583,727	6,124,616	10,672,115	0	66,310,542
E. Academic Support	143,628,178	18,471,948	26,182,424	-188,282,550	0	0
F. Student Services	86,068,068	11,652,628	18,779,602	0	-116,500,298	0
G. Institutional Support	158,865,030	21,271,318	-180,136,348	0	0	0
H. Plant Operations/Maintenance	146,477,565	-146,477,565	0	0	0	0
I. Scholarships & Fellowships	6,082,739	0	0	0	0	6,082,739
J. Transfers (Net)	50,263,125	0	0	0	0	50,263,125
Subtotal	1,350,842,596	0	0	0	0	1,350,842,596

### 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	79,614,475	143,825,043	17,945	17.5	\$4,437	\$8,015
B. Lower Division	196,486,153	437,552,624	61,353	23.6	\$3,203	\$7,132
C. Upper Division	198,161,356	324,441,467	29,077	16.5	\$6,815	\$11,158
D. Basic Graduate	79,346,223	114,698,072	7,552	13.9	\$10,507	\$15,188
E. Advanced Graduate	45,961,211	61,165,712	3,084	11.3	\$14,902	\$19,831
Subtotal	599,569,419	1,081,682,918	119,010	19.2	\$5,038	\$9,089
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	599,569,419	1,081,682,918				

TABLE 8

## USHE 2012-13 Full Cost Study Summary (All Funds)

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

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	39,771,330	0	2,173,664	0	0	41,944,994
B1. Instruction (Budget Related)	247,458,016	13,719,249	14,274,391	20,398,635	31,448,002	327,298,293
B2. Instruction (Other)	115,263,654	6,390,299	6,648,879	9,501,495	0	137,804,328
C. Research	307,843,000	17,067,036	17,757,644	25,376,333	0	368,044,013
D. Public Service	581,933,000	32,262,781	33,568,277	47,970,315	0	695,734,373
E. Academic Support	92,754,000	5,142,348	5,350,430	-103,246,778	0	0
F. Student Services	28,252,000	1,566,311	1,629,691	0	-31,448,002	0
G. Institutional Support	77,127,000	4,275,976	-81,402,976	0	0	0
H. Plant Operations & Maintenance	80,424,000	-80,424,000	0	0	0	0
I. Scholarships & Fellowships	30,937,000	0	0	0	0	30,937,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	1,601,763,000	0	0	0	0	1,601,763,000

## Cost Study Summary

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

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	53,415,584	83,308,251	10,739	22.6	\$4,974	\$7,758
C. Upper Division	79,872,534	110,314,028	10,936	21.4	\$7,304	\$10,087
D. Basic Graduate	46,710,423	58,798,907	4,343	16.4	\$10,756	\$13,540
E. Advanced Graduate	38,733,927	46,151,560	2,665	11.8	\$14,536	\$17,320
Subtotal	218,732,468	298,572,745	28,682	19.4	\$7,626	\$10,410
2. Other Instructional Activities	115,263,654	137,804,328				
TOTAL INSTRUCTION	333,996,122	436,377,073				

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



TABLE 9

## USHE 2012-13 Full Cost Study Summary (Appropriated Funds Only)

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

### Analysis of Full Costs Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	27,901,110	0	3,297,159	0	0	31,198,269
B1. Instruction (Budget Related)	247,458,016	29,900,935	32,776,352	61,545,792	21,285,081	392,966,176
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	31,700,703	3,830,471	4,198,827	7,884,347	0	47,614,348
D. Public Service	25,469,224	3,077,506	3,373,454	6,334,503	0	38,254,687
E. Academic Support	60,452,866	7,304,662	8,007,114	-75,764,642	0	0
F. Student Services	16,983,439	2,052,149	2,249,493	0	-21,285,081	0
G. Institutional Support	48,091,402	5,810,997	-53,902,399	0	0	0
H. Plant Operations & Maintenance	51,976,720	-51,976,720	0	0	0	0
I. Scholarships & Fellowships	232,000	0	0	0	0	232,000
J. Transfers (Net)	3,886,990	0	0	0	0	3,886,990
Subtotal	514,152,470	0	0	0	0	514,152,470

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

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	53,415,584	107,894,690	10,739	22.6	\$4,974	\$10,047
C. Upper Division	79,872,534	135,351,873	10,936	21.4	\$7,304	\$12,377
D. Basic Graduate	46,710,423	68,741,571	4,343	16.4	\$10,756	\$15,829
E. Advanced Graduate	38,733,927	52,252,493	2,665	11.8	\$14,536	\$19,609
Subtotal	218,732,468	364,240,628	28,682	19.4	\$7,626	\$12,699
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>218,732,468</b>	<b>364,240,628</b>				

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

TABLE 10

## USHE 2012-13 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)	130,691,452	11,829,776	18,360,769	16,300,871	22,787,420	199,970,288
B2. Instruction (Other)	17,397,220	1,574,741	2,444,126	2,169,919	0	23,586,006
C. Research	122,477,410	11,086,267	17,206,783	15,276,351	0	166,046,810
D. Public Service	52,327,407	4,736,511	7,351,448	6,526,688	0	70,942,054
E. Academic Support	32,716,185	2,961,365	4,596,278	-40,273,829	0	0
F. Student Services	18,511,214	1,675,576	2,600,630	0	-22,787,420	0
G. Institutional Support	48,197,361	4,362,672	-52,560,033	0	0	0
H. Plant Operations & Maintenance	38,226,909	-38,226,909	0	0	0	0
I. Scholarships & Fellowships	29,533,011	0	0	0	0	29,533,011
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	490,078,169	0	0	0	0	490,078,169

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	11,997,852	18,999,203	2,052	24.2	\$5,847	\$9,259
B. Lower Division	32,992,499	63,703,396	9,001	35.2	\$3,665	\$7,077
C. Upper Division	54,309,186	77,909,314	6,917	17.6	\$7,851	\$11,263
D. Basic Graduate	24,565,073	31,099,990	1,915	11.8	\$12,825	\$16,237
E. Advanced Graduate	7,227,284	8,658,827	420	8.6	\$17,225	\$20,637
Subtotal	131,091,894	200,370,730	20,305	21.5	\$6,456	\$9,868
2. Other Instructional Activities	17,397,220	23,586,006				
TOTAL INSTRUCTION	148,489,114	223,956,736				

TABLE 11

**USHE 2012-13 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)	130,691,452	17,443,007	17,007,845	27,897,544	20,533,333	213,573,180
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	23,616,868	3,152,074	3,073,438	5,041,283	0	34,883,663
D. Public Service	15,861,434	2,116,979	2,064,166	3,385,800	0	23,428,378
E. Academic Support	28,746,833	3,836,756	3,741,038	-36,324,627	0	0
F. Student Services	16,249,810	2,168,815	2,114,708	0	-20,533,333	0
G. Institutional Support	24,704,020	3,297,174	-28,001,194	0	0	0
H. Plant Operations & Maintenance	32,014,805	-32,014,805	0	0	0	0
I. Scholarships & Fellowships	2,156,864	0	0	0	0	2,156,864
J. Transfers (Net)	14,451,769	0	0	0	0	14,451,769
Subtotal	288,493,855	0	0	0	0	288,493,855

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	11,819,448	21,356,687	2,374	28.0	\$4,980	\$8,998
B. Lower Division	32,992,499	69,160,868	9,001	35.2	\$3,665	\$7,683
C. Upper Division	54,309,186	82,103,169	6,917	17.6	\$7,851	\$11,870
D. Basic Graduate	24,565,073	32,261,276	1,915	11.8	\$12,825	\$16,843
E. Advanced Graduate	7,227,284	8,913,219	420	8.6	\$17,225	\$21,243
Subtotal	130,913,490	213,795,218	20,627	21.8	\$6,347	\$10,365
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>130,913,490</b>	<b>213,795,218</b>				

TABLE 12

## USHE 2012-13 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)	58,718,879	8,087,449	14,622,685	19,912,478	22,605,657	123,947,148
B2. Instruction (Other)	11,321,038	1,559,265	2,819,263	3,839,139	0	19,538,705
C. Research	967,032	133,191	240,819	327,935	0	1,668,977
D. Public Service	2,542,997	350,251	633,279	862,370	0	4,388,897
E. Academic Support	17,985,748	2,477,207	4,478,967	-24,941,922	0	0
F. Student Services	16,301,055	2,245,171	4,059,430	0	-22,605,657	0
G. Institutional Support	23,603,495	3,250,949	-26,854,444	0	0	0
H. Plant Operations & Maintenance	18,103,483	-18,103,483	0	0	0	0
I. Scholarships & Fellowships	19,139,514	0	0	0	0	19,139,514
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	168,683,241	0	0	0	0	168,683,241

### 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	11,346,164	26,165,699	3,475	19.8	\$3,265	\$7,529
B. Lower Division	19,024,831	51,325,199	7,575	21.5	\$2,512	\$6,776
C. Upper Division	24,298,227	39,956,866	3,672	10.1	\$6,617	\$10,881
D. Basic Graduate	4,049,657	6,499,385	575	9.1	\$7,049	\$11,313
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	58,718,879	123,947,148	15,297	16.1	\$3,839	\$8,103
2. Other Instructional Activities	11,321,038	19,538,705				
TOTAL INSTRUCTION	70,039,917	143,485,853				

TABLE 13

**USHE 2012-13 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
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	58,718,879	6,614,954	14,042,578	17,873,227	14,035,757	111,285,395
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	102,538	11,551	24,522	31,211	0	169,822
D. Public Service	590,750	66,551	141,277	179,816	0	978,394
E. Academic Support	13,377,868	1,507,079	3,199,308	-18,084,254	0	0
F. Student Services	10,382,983	1,169,691	2,483,083	0	-14,035,757	0
G. Institutional Support	17,876,857	2,013,911	-19,890,768	0	0	0
H. Plant Operations & Maintenance	11,383,737	-11,383,737	0	0	0	0
I. Scholarships & Fellowships	474,816	0	0	0	0	474,816
J. Transfers (Net)	16,616,023	0	0	0	0	16,616,023
Subtotal	129,524,451	0	0	0	0	129,524,451

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	11,346,164	23,289,012	3,475	19.8	\$3,265	\$6,701
B. Lower Division	19,024,831	45,055,229	7,575	21.5	\$2,512	\$5,948
C. Upper Division	24,298,227	36,917,297	3,672	10.1	\$6,617	\$10,053
D. Basic Graduate	4,049,657	6,023,857	575	9.1	\$7,049	\$10,485
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	58,718,879	111,285,395	15,297	16.1	\$3,839	\$7,275
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>58,718,879</b>	<b>111,285,395</b>				

TABLE 14

## USHE 2012-13 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)	26,459,319	3,779,861	9,189,388	7,986,163	17,306,972	64,721,702
B2. Instruction (Other)	2,143,055	306,147	744,289	646,834	0	3,840,325
C. Research	174,424	24,917	60,578	52,646	0	312,565
D. Public Service	13,910,734	1,987,226	4,831,233	4,198,649	0	24,927,841
E. Academic Support	8,646,258	1,235,166	3,002,867	-12,884,291	0	0
F. Student Services	11,614,185	1,659,151	4,033,636	0	-17,306,972	0
G. Institutional Support	19,129,269	2,732,722	-21,861,991	0	0	0
H. Plant Operations & Maintenance	11,725,190	-11,725,190	0	0	0	0
I. Scholarships & Fellowships	8,385,822	0	0	0	0	8,385,822
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	102,188,256	0	0	0	0	102,188,256

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	3,342,156	8,083,469	791	20.6	\$4,227	\$10,224
B. Lower Division	9,464,132	28,339,127	3,147	24.4	\$3,007	\$9,004
C. Upper Division	10,480,814	21,472,552	1,833	13.8	\$5,718	\$11,715
D. Basic Graduate	3,172,217	6,826,554	609	12.6	\$5,206	\$11,203
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	26,459,319	64,721,702	6,380	18.3	\$4,147	\$10,144
2. Other Instructional Activities	2,143,055	3,840,325				
TOTAL INSTRUCTION	28,602,374	68,562,028				

TABLE 15

**USHE 2012-13 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
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	26,459,319	4,005,640	7,449,263	11,573,221	10,989,710	60,477,153
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	415,549	62,909	116,992	181,760	0	777,210
E. Academic Support	8,203,486	1,241,914	2,309,580	-11,754,981	0	0
F. Student Services	7,669,424	1,161,064	2,159,222	0	-10,989,710	0
G. Institutional Support	10,452,646	1,582,412	-12,035,058	0	0	0
H. Plant Operations & Maintenance	8,053,939	-8,053,939	0	0	0	0
I. Scholarships & Fellowships	1,310,689	0	0	0	0	1,310,689
J. Transfers (Net)	2,354,348	0	0	0	0	2,354,348
Subtotal	64,919,400	0	0	0	0	64,919,400

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,342,156	7,557,502	791	20.6	\$4,227	\$9,559
B. Lower Division	9,464,132	26,245,273	3,147	24.4	\$3,007	\$8,339
C. Upper Division	10,480,814	20,253,209	1,833	13.8	\$5,718	\$11,050
D. Basic Graduate	3,172,217	6,421,169	609	12.6	\$5,206	\$10,538
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	26,459,319	60,477,153	6,380	18.3	\$4,147	\$9,479
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>26,459,319</b>	<b>60,477,153</b>				

TABLE 16

## USHE 2012-13 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)	10,486,223	4,011,594	4,291,529	3,498,783	10,064,710	32,352,839
B2. Instruction (Other)	2,994,361	1,145,518	1,225,454	999,084	0	6,364,418
C. Research	6,693	2,560	2,739	2,233	0	14,226
D. Public Service	819,191	313,389	335,257	273,327	0	1,741,164
E. Academic Support	2,664,022	1,019,144	1,090,262	-4,773,428	0	0
F. Student Services	5,617,055	2,148,852	2,298,802	0	-10,064,710	0
G. Institutional Support	6,686,186	2,557,858	-9,244,044	0	0	0
H. Plant Operations & Maintenance	11,198,916	-11,198,916	0	0	0	0
I. Scholarships & Fellowships	3,652,345	0	0	0	0	3,652,345
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	44,124,992	0	0	0	0	44,124,992

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	3,597,826	8,568,322	697	14.2	\$5,161	\$12,290
B. Lower Division	7,906,751	24,802,872	2,370	21.0	\$3,336	\$10,466
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	11,504,577	33,371,193	3,067	18.9	\$3,751	\$10,881
2. Other Instructional Activities	2,994,361	6,364,418				
TOTAL INSTRUCTION	14,498,938	39,735,611				



TABLE 17

**USHE 2012-13 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
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,751,323	2,467,801	5,279,536	3,575,010	4,846,517	27,920,187
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	184,849	38,819	83,047	56,235	0	362,950
E. Academic Support	2,188,455	459,580	983,211	-3,631,245	0	0
F. Student Services	2,920,867	613,388	1,312,263	0	-4,846,517	0
G. Institutional Support	6,328,962	1,329,094	-7,658,056	0	0	0
H. Plant Operations & Maintenance	4,908,681	-4,908,681	0	0	0	0
I. Scholarships & Fellowships	432,000	0	0	0	0	432,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	28,715,137	0	0	0	0	28,715,137

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,597,826	7,273,167	697	14.2	\$5,161	\$10,432
B. Lower Division	7,906,751	20,400,274	2,370	21.0	\$3,336	\$8,608
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	11,504,577	27,673,441	3,067	18.9	\$3,751	\$9,023
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>11,504,577</b>	<b>27,673,441</b>				

TABLE 18

## USHE 2012-13 Full Cost Study Summary (All Funds)

Institution: Dixie 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)	18,151,161	5,114,295	4,102,838	8,055,015	14,584,627	50,007,936
B2. Instruction (Other)	1,656,205	466,654	374,364	734,981	0	3,232,204
C. Research	76,334	21,508	17,254	33,875	0	148,971
D. Public Service	5,461,669	1,538,887	1,234,540	2,423,747	0	10,658,843
E. Academic Support	7,459,629	2,101,835	1,686,154	-11,247,618	0	0
F. Student Services	9,672,796	2,725,420	2,186,412	0	-14,584,627	0
G. Institutional Support	7,490,913	2,110,649	-9,601,562	0	0	0
H. Plant Operations & Maintenance	14,079,248	-14,079,248	0	0	0	0
I. Scholarships & Fellowships	25,129,813	0	0	0	0	25,129,813
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	89,177,767	0	0	0	0	89,177,767

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	2,870,727	7,103,936	832	19.1	\$3,452	\$8,543
B. Lower Division	10,373,871	32,870,705	4,419	18.9	\$2,348	\$7,438
C. Upper Division	4,913,867	10,040,610	1,007	13.6	\$4,879	\$9,970
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	18,158,464	50,015,251	6,258	17.8	\$2,902	\$7,993
2. Other Instructional Activities	1,656,205	3,232,204				
TOTAL INSTRUCTION	19,814,669	53,247,455				

TABLE 19

**USHE 2012-13 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Dixie 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)	18,151,161	2,901,066	4,329,491	7,501,480	6,445,389	39,328,588
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,140,178	182,233	271,960	471,211	0	2,065,581
E. Academic Support	5,701,489	911,258	1,359,943	-7,972,691	0	0
F. Student Services	4,609,274	736,692	1,099,423	0	-6,445,389	0
G. Institutional Support	6,087,814	973,004	-7,060,818	0	0	0
H. Plant Operations & Maintenance	5,704,253	-5,704,253	0	0	0	0
I. Scholarships & Fellowships	26,372	0	0	0	0	26,372
J. Transfers (Net)	4,715,871	0	0	0	0	4,715,871
Subtotal	46,136,412	0	0	0	0	46,136,412

 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	2,870,727	5,684,829	832	19.1	\$3,452	\$6,837
B. Lower Division	10,373,871	25,329,090	4,419	18.9	\$2,348	\$5,732
C. Upper Division	4,913,867	8,321,972	1,007	13.6	\$4,879	\$8,264
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	18,158,464	39,335,891	6,258	17.8	\$2,902	\$6,286
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>18,158,464</b>	<b>39,335,891</b>				

TABLE 20

## USHE 2012-13 Full Cost Study Summary (All Funds)

Institution: Utah Valley 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)	80,092,512	8,569,743	19,674,681	24,984,788	34,652,591	167,974,315
B2. Instruction (Other)	11,505,665	1,231,084	2,826,360	3,589,182	0	19,152,290
C. Research	122,111	13,066	29,996	38,092	0	203,266
D. Public Service	1,854,763	198,456	455,621	578,592	0	3,087,432
E. Academic Support	21,580,385	2,309,059	5,301,209	-29,190,654	0	0
F. Student Services	25,618,346	2,741,113	6,293,132	0	-34,652,591	0
G. Institutional Support	31,238,538	3,342,463	-34,581,001	0	0	0
H. Plant Operations & Maintenance	18,404,983	-18,404,983	0	0	0	0
I. Scholarships & Fellowships	42,302,265	0	0	0	0	42,302,265
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	232,719,568	0	0	0	0	232,719,568

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	19,975,631	37,130,159	4,043	17.4	\$4,941	\$9,184
B. Lower Division	34,981,301	85,249,881	11,847	21.6	\$2,953	\$7,196
C. Upper Division	24,286,729	44,279,115	4,712	16.3	\$5,154	\$9,397
D. Basic Graduate	848,853	1,315,161	110	17.9	\$7,724	\$11,967
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	80,092,514	167,974,316	20,712	19.2	\$3,867	\$8,110
2. Other Instructional Activities	11,505,665	19,152,290				
TOTAL INSTRUCTION	91,598,178	187,126,607				

TABLE 21

**USHE 2012-13 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Utah Valley University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	80,092,512	8,998,077	20,196,587	24,825,063	21,619,139	155,731,378
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	125,556	14,106	31,661	38,917	0	210,239
E. Academic Support	18,221,887	2,047,157	4,594,935	-24,863,979	0	0
F. Student Services	15,843,864	1,779,996	3,995,279	0	-21,619,139	0
G. Institutional Support	25,907,821	2,910,641	-28,818,462	0	0	0
H. Plant Operations & Maintenance	15,749,977	-15,749,977	0	0	0	0
I. Scholarships & Fellowships	609,197	0	0	0	0	609,197
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	156,550,814	0	0	0	0	156,550,814

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	19,975,631	34,740,338	4,043	17.4	\$4,941	\$8,593
B. Lower Division	34,981,301	78,246,895	11,847	21.6	\$2,953	\$6,605
C. Upper Division	24,286,729	41,493,948	4,712	16.3	\$5,154	\$8,806
D. Basic Graduate	848,853	1,250,199	110	17.9	\$7,724	\$11,376
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	80,092,514	155,731,379	20,712	19.2	\$3,867	\$7,519
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>80,092,514</b>	<b>155,731,379</b>				

TABLE 22

**USHE 2012-13 Full Cost Study Summary (All Funds)**

Institution: Salt Lake Community College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	58,883,927	6,816,338	14,206,987	8,270,353	27,195,318	115,372,924
B2. Instruction (Other)	25,100,594	2,905,617	6,056,047	3,525,423	0	37,587,681
C. Research	0	0	0	0	0	0
D. Public Service	1,751,393	202,739	422,560	245,986	0	2,622,679
E. Academic Support	8,873,616	1,027,200	2,140,947	-12,041,763	0	0
F. Student Services	20,040,323	2,319,846	4,835,150	0	-27,195,318	0
G. Institutional Support	24,791,817	2,869,873	-27,661,690	0	0	0
H. Plant Operations & Maintenance	16,141,614	-16,141,614	0	0	0	0
I. Scholarships & Fellowships	25,601,729	0	0	0	0	25,601,729
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	181,185,013	0	0	0	0	181,185,013

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	26,662,523	44,728,087	5,733	14.3	\$4,650	\$7,801
B. Lower Division	28,327,185	66,750,618	12,194	24.5	\$2,323	\$5,474
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	54,989,708	111,478,705	17,928	20.0	\$3,067	\$6,218
<b>2. Other Instructional Activities</b>	25,100,594	37,587,681				
<b>TOTAL INSTRUCTION</b>	80,090,302	149,066,386				

(1) Excludes the Skills Center Data

TABLE 23

## USHE 2012-13 Full Cost Study Summary (Appropriated Funds Only)

Institution: Salt Lake Community College

### Analysis of Full Costs Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	58,883,927	10,172,367	17,374,110	9,862,256	16,745,371	113,038,032
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	142,543	24,625	42,058	23,874	0	233,100
E. Academic Support	6,735,294	1,163,541	1,987,295	-9,886,130	0	0
F. Student Services	11,408,407	1,970,835	3,366,129	0	-16,745,371	0
G. Institutional Support	19,415,508	3,354,085	-22,769,593	0	0	0
H. Plant Operations & Maintenance	16,685,453	-16,685,453	0	0	0	0
I. Scholarships & Fellowships	840,801	0	0	0	0	840,801
J. Transfers (Net)	8,238,124	0	0	0	0	8,238,124
Subtotal	122,350,057	0	0	0	0	122,350,057

### 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	26,662,523	43,923,508	5,733	14.3	\$4,650	\$7,661
B. Lower Division	28,327,185	65,220,305	12,254	24.6	\$2,312	\$5,322
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	54,989,708	109,143,813	17,988	20.0	\$3,057	\$6,068
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>54,989,708</b>	<b>109,143,813</b>				