

THECB Texas Public University Expenditure Study Fiscal Year 2016
Institution Survey for the Year Ended August 31, 2016
Texas Southern University
003642

Input in blue shaded areas - All other cells are linked

Each year, the Texas Higher Education Coordinating Board revises the Texas Public Universities Relative Expenditure Matrix used in its Instruction and Operations Formula Funding Recommendation to the Legislative Budget Board (LBB). This survey form is designed to collect Instruction, Research, Academic Support, Institutional Support, and Student Services Expenditures for input into the Public University Expenditure Study using the Fund Group Detail (FDG) reconciled to the Statement of Revenues, Expenses and Changes in Net Assets (SRECNA) from the institution's Annual Financial Report (AFR) provided to the THECB in the Sources and Uses Survey. This survey form collects additional details relating to Teaching Assistants (TA) and Department Operating Expenses (DOE). The Expenditure items are then inserted into the Expenditure Study Model to assign a state-wide relative weight to each discipline and level of instruction. The product of these relative weights, each institution's semester credit hours, and a base rate determines the level of formula funding recommended for each institution.

Instructions:

1. Review the data on the FGD table validating it is the correct data for this fiscal year.
2. Update the TA table.
3. Update the DOE table.
4. Explain reconciliation and variance items in the space at the bottom of this form.
5. Return the survey for the THECB staff.

Fund Group Detail (FDG)

The information below is derived from the Sources and Uses Fund Group Detail. Update the table by including any Intercollegiate Athletic Expenses reported in the institution's AFR.

Element	Amount	Adjusted Amount
Instruction	\$ 76,583,957	\$ 76,583,957
Research	4,604,887	4,604,887
Academic Support	15,484,870	15,484,870
Student Services (Adjusted for Student Loan Funds)	13,031,040	13,031,040
Institutional Support	32,858,360	32,858,360
Total	\$ 142,563,114	\$ 142,563,114

Sources and Uses Point of Contact	Name	Phone	Email
	Lavonda M. Horn	(713) 313-4222	hornlm@TSU.EDU

Student Enrollment Headcount on the CBM001 Report - No data entry required

Fall Headcount	UGL	UGU	MAS	DOC	SP	TOT
	3,688	3,087	983	249	958	8,965

CBM001 Point of Contact	Name	Phone	Email
	Bridges, Sallie	(713) 313-7921	Bridges_SA@tsu.edu

Semester Credit Hours Reported on the CBM004 Report - For your reference only - No data entry required.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	72,787	10,921	6,979	411	0	91,098
Science	24,982	5,888	793	660	0	32,323
Fine Arts	10,092	2,715	183	0	0	12,990
Teacher Education	1,458	2,941	2,433	1,566	0	8,398
Agriculture	0	0	0	0	0	0
Engineering	2,531	1,880	970	204	0	5,585
Home Economics	1,062	1,017	315	39	0	2,433
Law	0	0	0	0	15,474	15,474
Social Service	849	1,269	0	0	0	2,118
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	328	81	0	0	0	409
Physical Training	380	24	0	0	0	404
Health Services	2,432	8,425	1,065	0	0	11,922
Pharmacy	0	991	139	126	15,208	16,464
Business Administration	8,386	12,498	4,800	0	0	25,684
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	78	0	0	0	78
Technology	2,916	2,754	93	0	0	5,763
Nursing	0	0	0	0	0	0
Totals	128,203	51,482	17,770	3,006	30,682	231,143

CBM004 Point of Contact	Name	Phone	Email
	Bridges, Sallie	(713) 313-7921	Bridges_SA@tsu.edu

Faculty Salaries on the CBM008 Report - For your reference only - No data entry required.

Institutions report Teaching Load Credits and salary information for each faculty member on the CBM008 report. This model uses Teaching Load Credits to allocate faculty salaries.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	\$ 4,293,876	\$ 1,444,406	\$ 2,061,476	\$ 174,052	\$ 0	\$ 7,973,810
Science	1,818,600	962,200	446,240	474,012	0	3,701,052
Fine Arts	932,846	558,709	79,684	0	0	1,571,239
Teacher Education	143,619	451,337	551,644	1,223,708	0	2,370,308
Agriculture	0	0	0	0	0	0
Engineering	359,839	257,949	663,116	235,659	0	1,516,563
Home Economics	128,016	100,344	167,208	24,508	0	420,076
Law	0	0	0	0	4,864,036	4,864,036
Social Service	118,518	213,917	0	0	0	332,435
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	15,982	18,061	0	0	0	34,043
Physical Training	50,831	5,276	0	0	0	56,107
Health Services	263,926	808,688	319,395	0	0	1,392,009
Pharmacy	0	96,768	339,724	431,623	2,916,658	3,784,773
Business Administration	934,072	1,867,292	1,303,644	0	0	4,105,008
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	70,587	0	0	0	70,587
Technology	448,830	572,390	4,507	0	0	1,025,727
Nursing	0	0	0	0	0	0
Totals	\$ 9,508,955	\$ 7,427,924	\$ 5,936,638	\$ 2,563,562	\$ 7,780,694	\$ 33,217,773

CBM008 Point of Contact	Name	Phone	Email
	Bridges, Sallie	(713) 313-7921	Bridges_SA@tsu.edu

Instruction and Research (all fund sources)

\$ 81,188,844

The model distributes Instruction and Research expenses by subtracting the Faculty Salaries and Teaching Assistant Salaries. The difference is allocated as Department Operating Expenses.

Teaching Assistant Salaries

1. Enter TA Salaries to an academic discipline using departmental budget designations and the faculty member of record (where salaries cannot be directly charged to an academic discipline, allocate them using the non-weighted semester credit hours associated with the Expenditures).
2. Next, directly charge the salaries to the level of instruction (where unknown, allocate Expenditures using the applicable non-weighted semester credit hours associated with the Expenditures).
3. Enter Developmental Education expenses as Undergraduate Lower Level (UGL) Liberal Arts.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	\$ 71,526	\$ 10,732	\$ 6,858	\$ 404	\$ 0	\$ 89,520
Science	\$ 167,049	\$ 39,372	\$ 5,303	\$ 4,413	\$ 0	\$ 216,136
Fine Arts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Teacher Education	\$ 375	\$ 757	\$ 626	\$ 403	\$ 0	\$ 2,161
Agriculture	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Engineering	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Home Economics	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Law	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96,673	\$ 96,673
Social Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Library Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Veterinary Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vocational Training	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Physical Training	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Pharmacy	\$ 0	\$ 25,953	\$ 3,640	\$ 3,300	\$ 398,279	\$ 431,172
Business Administration	\$ 9,879	\$ 14,724	\$ 5,655	\$ 0	\$ 0	\$ 30,258
Optometry	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Teacher Ed-Practice Teaching	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Technology	\$ 62,877	\$ 59,383	\$ 2,005	\$ 0	\$ 0	\$ 124,265
Nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Totals	\$ 311,706	\$ 150,920	\$ 24,087	\$ 8,520	\$ 494,953	\$ 990,186

Total Faculty Salaries (CBM008 Report and TA Salaries Summed)

No action required. The model allocates Academic Support and Other Departmental Operating Expense using Total Faculty Salaries.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	\$ 4,365,402	\$ 1,455,138	\$ 2,068,334	\$ 174,456	\$ 0	\$ 8,063,330
Science	1,985,649	1,001,572	451,543	478,425	0	3,917,188
Fine Arts	932,846	558,709	79,684	0	0	1,571,239
Teacher Education	143,994	452,094	552,270	1,224,111	0	2,372,469
Agriculture	0	0	0	0	0	0
Engineering	359,839	257,949	663,116	235,659	0	1,516,563
Home Economics	128,016	100,344	167,208	24,508	0	420,076
Law	0	0	0	0	4,960,709	4,960,709
Social Service	118,518	213,917	0	0	0	332,435
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	15,982	18,061	0	0	0	34,043
Physical Training	50,831	5,276	0	0	0	56,107
Health Services	263,926	808,688	319,395	0	0	1,392,009
Pharmacy	0	122,721	343,364	434,923	3,314,937	4,215,945
Business Administration	943,951	1,882,016	1,309,299	0	0	4,135,266
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	70,587	0	0	0	70,587
Technology	511,707	631,773	6,512	0	0	1,149,992
Nursing	0	0	0	0	0	0
Totals	\$ 9,820,661	\$ 7,578,844	\$ 5,960,725	\$ 2,572,082	\$ 8,275,647	\$ 34,207,959

Departmental Operating Expense (all fund sources):

\$ 46,980,885

Departmental Operating Expense includes all Instruction and Research expenses less Faculty and Teaching Assistant Salaries. ([Instruction Expenses] + [Research Expenses] - [CBM008] - [TA Salaries])

1. Assign Instructional and Research Expenditures (including all non-research related capitalized equipment) to an academic discipline and level of instruction using the institution's departmental budget designations.
2. Enter Expenditures that cannot be directly charged to a level of instruction into the "All Other DOE Expenses" column. The Expenditure Study Model allocates these expenses by default according to Semester Credit Hours. Your institution can opt to have a portion or all these expenses allocated by Faculty Salary distribution by updating the cells below.
3. Enter Developmental Education Expenses as Liberal Arts.

Discipline	UGL	UGU	MAS	DOC	SP	Faculty Salaries	
						Semester Credit Hours	100%
Liberal Arts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,625,656	\$9,625,656
Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,008,907	\$3,008,907
Fine Arts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	378,671	\$378,671
Teacher Education	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,885,841	\$1,885,841
Agriculture	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Engineering	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Home Economics	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	917,351	\$917,351
Law	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,287,513	10,287,513	\$10,287,513
Social Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	751,738	\$751,738
Library Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Veterinary Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Vocational Training	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Physical Training	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Health Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	426,492	\$426,492
Pharmacy	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,215,750	9,215,750	\$9,215,750
Business Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,055,922	\$3,055,922
Optometry	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Teacher Ed-Practice Teaching	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Technology	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7,427,044	\$7,427,044
Nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,980,885	\$46,980,885

Final Departmental Operating Expense (Other Departmental Operating Expense Allocated)

No action required. The model allocates Academic Support and Other Departmental Operating Expense using Total Faculty Salaries or Semester Credit Hours.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 7,690,867	\$ 1,153,942	\$ 737,420	\$ 43,427	\$ 0	\$ 9,625,656
Science	2,325,542	548,106	73,819	61,439	0	3,008,907
Fine Arts	294,192	79,145	5,335	0	0	378,671
Teacher Education	327,406	660,426	546,350	351,658	0	1,885,841
Agriculture	0	0	0	0	0	0
Engineering	0	0	0	0	0	0
Home Economics	400,422	383,455	118,769	14,705	0	917,351
Law	0	0	0	0	10,287,513	10,287,513
Social Service	301,334	450,404	0	0	0	751,738
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	0	0	0	0	0	0
Physical Training	0	0	0	0	0	0
Health Services	87,001	301,392	38,099	0	0	426,492
Pharmacy	0	554,714	77,805	70,529	8,512,702	9,215,750
Business Administration	997,779	1,487,031	571,111	0	0	3,055,922
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	0	0	0	0	0
Technology	3,757,984	3,549,207	119,853	0	0	7,427,044
Nursing	0	0	0	0	0	0
Totals	\$ 16,182,528	\$ 9,167,822	\$ 2,288,562	\$ 541,758	\$ 18,800,215	\$ 46,980,885

Academic Support Operating Expense (all fund sources)

\$ 15,484,870

No action required. The model allocates Academic Support Expenditures to the appropriate academic discipline and level of instruction using the institution's Faculty Salaries distribution reported on the CBM008 reports.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 1,976,080	\$ 658,695	\$ 936,270	\$ 78,971	\$ -	\$ 3,650,016
Science	898,841	453,380	204,399	216,568	-	1,773,188
Fine Arts	422,270	252,910	36,070	-	-	711,251
Teacher Education	65,182	204,649	249,995	554,117	-	1,073,942
Agriculture	-	-	-	-	-	-
Engineering	162,888	116,765	300,172	106,675	-	686,500
Home Economics	57,949	45,423	75,690	11,094	-	190,155
Law	-	-	-	-	2,245,558	2,245,558
Social Service	53,649	96,834	-	-	-	150,483
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	7,235	8,176	-	-	-	15,410
Physical Training	23,010	2,388	-	-	-	25,398
Health Services	119,471	366,068	144,580	-	-	630,119
Pharmacy	-	55,552	155,430	196,876	1,500,568	1,908,426
Business Administration	427,297	851,929	592,678	-	-	1,871,905
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	31,953	-	-	-	31,953
Technology	231,633	285,984	2,948	-	-	520,565
Nursing	-	-	-	-	-	-
Totals	\$ 4,445,505	\$ 3,430,705	\$ 2,698,233	\$ 1,164,301	\$ 3,746,126	\$ 15,484,870

Institutional Support Operating Expense (all fund sources)

\$ 32,858,360

No action required. The model allocates Institutional Support Expenditures to the appropriate levels of instruction using the institution's fall semester headcounts reported on the CBM001 report. Expenditures are then distributed to academic disciplines using the fiscal year's non-weighted Semester Credit Hours reported in the CBM004 report.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 7,674,359	\$ 2,400,155	\$ 1,414,995	\$ 124,781	\$ -	\$ 11,614,290
Science	2,633,998	1,294,031	160,781	200,378	-	4,289,188
Fine Arts	1,064,059	596,687	37,103	-	-	1,697,849
Teacher Education	153,725	646,356	493,292	475,442	-	1,768,815
Agriculture	-	-	-	-	-	-
Engineering	266,858	413,176	196,668	61,935	-	938,637
Home Economics	111,973	223,510	63,866	11,841	-	411,190
Law	-	-	-	-	1,770,843	1,770,843
Social Service	89,515	278,894	-	-	-	368,409
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	34,583	17,802	-	-	-	52,385
Physical Training	40,066	5,275	-	-	-	45,340
Health Services	256,420	1,851,598	215,929	-	-	2,323,947
Pharmacy	-	217,796	28,182	38,254	1,740,402	2,024,634
Business Administration	884,185	2,746,739	973,202	-	-	4,604,125
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	17,142	-	-	-	17,142
Technology	307,451	605,258	18,856	-	-	931,565
Nursing	-	-	-	-	-	-
Totals	\$ 13,517,193	\$ 11,314,418	\$ 3,602,874	\$ 912,630	\$ 3,511,245	\$ 32,858,360

Student Services Operating Expense Subtotal (all fund sources)

\$ 13,031,040

The model allocates Student Services Expenditures to the appropriate levels of instruction using the institution's fall semester student headcount reported on the CBM001 report. Expenditures are then distributed to academic disciplines using the fiscal year's non-weighted Semester Credit Hours reported on the CBM004 report.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 3,043,514	\$ 951,859	\$ 561,162	\$ 49,486	\$ -	\$ 4,606,020
Science	1,044,597	513,190	63,763	79,466	-	1,701,016
Fine Arts	421,987	236,635	14,715	-	-	673,337
Teacher Education	60,965	256,333	195,631	188,552	-	701,481
Agriculture	-	-	-	-	-	-
Engineering	105,831	163,858	77,995	24,562	-	372,247
Home Economics	44,406	88,640	25,328	4,696	-	163,071
Law	-	-	-	-	702,285	702,285
Social Service	35,500	110,604	-	-	-	146,104
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	13,715	7,060	-	-	-	20,775
Physical Training	15,889	2,092	-	-	-	17,981
Health Services	101,692	734,311	85,634	-	-	921,636
Pharmacy	-	86,374	11,177	15,171	690,212	802,934
Business Administration	350,652	1,089,308	385,955	-	-	1,825,914
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	6,798	-	-	-	6,798
Technology	121,930	240,035	7,478	-	-	369,442
Nursing	-	-	-	-	-	-
Totals	\$ 5,360,678	\$ 4,487,097	\$ 1,428,836	\$ 361,933	\$ 1,392,497	\$ 13,031,040

All Expenditures

No action required. All Expenditures is the sum of Total Faculty Salaries, Departmental Operating Expense, Academic Support, Institutional Support , and Student Services Operating Expense.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 24,750,223	\$ 6,619,788	\$ 5,718,180	\$ 471,121	\$ -	\$ 37,559,312
Science	8,888,627	3,810,278	954,305	1,036,276	-	14,689,487
Fine Arts	3,135,353	1,724,087	172,907	-	-	5,032,347
Teacher Education	751,272	2,219,858	2,037,538	2,793,880	-	7,802,548
Agriculture	-	-	-	-	-	-
Engineering	895,416	951,748	1,237,951	428,832	-	3,513,947
Home Economics	742,766	841,372	450,862	66,843	-	2,101,843
Law	-	-	-	-	19,966,908	19,966,908
Social Service	598,516	1,150,652	-	-	-	1,749,168
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	71,514	51,098	-	-	-	122,613
Physical Training	129,796	15,031	-	-	-	144,826
Health Services	828,510	4,062,056	803,637	-	-	5,694,203
Pharmacy	-	1,037,157	615,959	755,752	15,758,822	18,167,690
Business Administration	3,603,865	8,057,023	3,832,245	-	-	15,493,133
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	126,480	-	-	-	126,480
Technology	4,930,704	5,312,257	155,647	-	-	10,398,609
Nursing	-	-	-	-	-	-
Totals	\$ 49,326,564	\$ 35,978,886	\$ 15,979,231	\$ 5,552,704	\$ 35,725,730	\$ 142,563,114

Expenditure Per SCH

No action required. Expenditure Per SCH is All Expenditures divided by reported Semester Credit Hours.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 340	\$ 606	\$ 819	\$ 1,146	\$ 0	\$ 412
Science	356	647	1,203	1,570	0	454
Fine Arts	311	635	945	0	0	387
Teacher Education	515	755	837	1,784	0	929
Agriculture	0	0	0	0	0	-
Engineering	354	506	1,276	2,102	0	629
Home Economics	699	827	1,431	1,714	0	864
Law	0	0	0	0	1,290	1,290
Social Service	705	907	0	0	0	826
Library Science	0	0	0	0	0	-
Veterinary Science	0	0	0	0	0	-
Vocational Training	218	631	0	0	0	300
Physical Training	342	626	0	0	0	358
Health Services	341	482	755	0	0	478
Pharmacy	0	1,047	4,431	5,998	1,036	1,103
Business Administration	430	645	798	0	0	603
Optometry	0	0	0	0	0	-
Teacher Ed-Practice Teaching	0	1,622	0	0	0	1,622
Technology	1,691	1,929	1,674	0	0	1,804
Nursing	0	0	0	0	0	-
Totals	\$ 385	\$ 699	\$ 899	\$ 1,847	\$ 1,164	\$ 617

Relative Weight

No action required. The Relative Weight is the Expenditure Per SCH divided by Undergraduate Lower Level Liberal Arts. For example, if the Expenditure per semester credit hour of Masters Teacher Education is 611 and the Undergraduate Lower Level Liberal Arts Expenditure per semester credit hour is 184, then the relative weight would be 611 divided by 184 or 3.32.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	1.00	1.78	2.41	3.37	-	1.21
Science	1.05	1.90	3.54	4.62	-	1.34
Fine Arts	0.91	1.87	2.78	-	-	1.14
Teacher Education	1.52	2.22	2.46	5.25	-	2.73
Agriculture	-	-	-	-	-	-
Engineering	1.04	1.49	3.75	6.18	-	1.85
Home Economics	2.06	2.43	4.21	5.04	-	2.54
Law	-	-	-	-	3.79	3.79
Social Service	2.07	2.67	-	-	-	2.43
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	0.64	1.86	-	-	-	0.88
Physical Training	1.00	1.84	-	-	-	1.05
Health Services	1.00	1.42	2.22	-	-	1.40
Pharmacy	-	3.08	13.03	17.64	3.05	3.25
Business Administration	1.26	1.90	2.35	-	-	1.77
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	4.77	-	-	-	4.77
Technology	4.97	5.67	4.92	-	-	5.31
Nursing	-	-	-	-	-	-
Totals	1.13	2.06	2.64	5.43	3.42	1.81

Expenditure Per FTSE

No action required. The Expenditure per Full Time Student Equivalent is calculated by dividing the total Expenditures by full time student equivalents. Semester Credit Hours are converted into equivalents using the following conversion factors: UGL = 30, UGU = 30, MAS = 24, DOC = 18, SP = 24.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 10,201	\$ 18,185	\$ 19,664	\$ 20,633	\$ -	\$ 12,101
Science	10,674	19,414	28,882	28,262	-	13,370
Fine Arts	9,320	19,051	22,676	-	-	11,581
Teacher Education	15,458	22,644	20,099	32,114	-	23,291
Agriculture	-	-	-	-	-	-
Engineering	10,613	15,187	30,630	37,838	-	17,677
Home Economics	20,982	24,819	34,351	30,851	-	24,847
Law	-	-	-	-	30,968	30,968
Social Service	21,149	27,202	-	-	-	24,776
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	6,541	18,925	-	-	-	8,994
Physical Training	10,247	18,788	-	-	-	10,754
Health Services	10,220	14,464	18,110	-	-	14,016
Pharmacy	-	31,397	106,353	107,965	24,869	26,737
Business Administration	12,892	19,340	19,161	-	-	17,289
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	48,646	-	-	-	48,646
Technology	50,727	57,868	40,167	-	-	53,914
Nursing	-	-	-	-	-	-
Totals	\$ 11,543	\$ 20,966	\$ 21,581	\$ 33,250	\$ 27,945	\$ 17,438