

THECB Texas Public University Expenditure Study Fiscal Year 2014
Institution Survey for the Year Ended August 31, 2014
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	Intercollegiate Athletics	Adjusted Amount
Instruction	\$ 76,276,237		\$ 76,276,237
Research	6,037,912		6,037,912
Academic Support	15,855,307		15,855,307
Student Services (Adjusted for Student Loan Funds)	11,627,881		11,627,881
Institutional Support	25,644,525		25,644,525
Total	\$ 135,441,862		\$ 135,441,862

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
	3,497	2,910	1,062	257	977	8,703

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	65,315	11,447	6,356	248	0	83,366
Science	27,781	5,105	973	530	0	34,389
Fine Arts	6,609	2,250	99	0	0	8,958
Teacher Education	1,491	2,390	3,246	1,782	0	8,909
Agriculture	0	0	0	0	0	0
Engineering	1,455	814	973	288	0	3,530
Home Economics	2,088	770	267	21	0	3,146
Law	0	0	0	0	16,277	16,277
Social Service	732	1,525	0	0	0	2,257
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	120	36	0	0	0	156
Physical Training	582	50	0	0	0	632
Health Services	2,291	5,462	584	0	0	8,337
Pharmacy	0	920	108	240	15,500	16,768
Business Administration	8,829	11,576	5,286	0	0	25,691
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	207	0	0	0	207
Technology	3,245	3,363	81	0	0	6,689
Nursing	0	0	0	0	0	0
Totals	120,538	45,915	17,973	3,109	31,777	219,312

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	\$ 4,213,948	\$ 1,514,446	\$ 2,235,069	\$ 63,809	\$ 0	\$ 8,027,272
Science	1,672,797	873,475	509,254	160,194	0	3,215,720
Fine Arts	843,623	451,336	82,888	0	0	1,377,847
Teacher Education	109,895	397,007	705,724	1,247,753	0	2,460,379
Agriculture	0	0	0	0	0	0
Engineering	206,343	116,082	719,009	228,069	0	1,269,503
Home Economics	222,373	73,887	100,114	26,388	0	422,762
Law	0	0	0	0	4,189,439	4,189,439
Social Service	81,551	129,297	0	0	0	210,848
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	15,664	0	0	0	0	15,664
Physical Training	68,369	7,863	0	0	0	76,232
Health Services	193,058	635,296	89,243	0	0	917,597
Pharmacy	0	63,719	326,475	424,155	2,430,931	3,245,280
Business Administration	763,167	2,198,633	1,108,597	0	0	4,070,397
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	69,216	0	0	0	69,216
Technology	483,149	579,733	8,609	0	0	1,071,491
Nursing	0	0	0	0	0	0
Totals	\$ 8,873,937	\$ 7,109,990	\$ 5,884,982	\$ 2,150,368	\$ 6,620,370	\$ 30,639,647

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

Instruction and Research (all fund sources)

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

\$ 82,314,149

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	\$ 148,765	\$ 26,072	\$ 14,477	\$ 565	\$ 0	189,879
Science	\$ 180,935	\$ 33,248	\$ 6,337	\$ 3,452	0	223,972
Fine Arts	0	0	0	0	0	0
Teacher Education	\$ 591	\$ 947	\$ 1,287	\$ 706	0	3,531
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	116,047	116,047
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	\$ 23,656	\$ 2,777	\$ 6,171	\$ 398,549	431,153
Business Administration	\$ 1,618	\$ 2,121	\$ 969	0	0	4,708
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	0	0	0	0	0
Technology	\$ 74,625	\$ 77,339	\$ 1,863	0	0	153,827
Nursing	0	0	0	0	0	0
Totals	\$ 406,534	\$ 163,383	\$ 27,710	\$ 10,894	\$ 514,596	\$ 1,123,117

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	\$ 4,362,713	\$ 1,540,518	\$ 2,249,546	\$ 64,374	\$ 0	\$ 8,217,151
Science	1,853,732	906,723	515,591	163,646	0	3,439,692
Fine Arts	843,623	451,336	82,888	0	0	1,377,847
Teacher Education	110,486	397,954	707,011	1,248,459	0	2,463,910
Agriculture	0	0	0	0	0	0
Engineering	206,343	116,082	719,009	228,069	0	1,269,503
Home Economics	222,373	73,887	100,114	26,388	0	422,762
Law	0	0	0	0	4,305,486	4,305,486
Social Service	81,551	129,297	0	0	0	210,848
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	15,664	0	0	0	0	15,664
Physical Training	68,369	7,863	0	0	0	76,232
Health Services	193,058	635,296	89,243	0	0	917,597
Pharmacy	0	87,375	329,252	430,326	2,829,480	3,676,433
Business Administration	764,785	2,200,754	1,109,566	0	0	4,075,105
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	69,216	0	0	0	69,216
Technology	557,774	657,072	10,472	0	0	1,225,318
Nursing	0	0	0	0	0	0
Totals	\$ 9,280,471	\$ 7,273,373	\$ 5,912,692	\$ 2,161,262	\$ 7,134,966	\$ 31,762,764

Departmental Operating Expense (all fund sources):

\$ 50,551,385

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%
All Other DOE Expense Methodology:						All Other DOE Expenses	Department Operating Expense
Expenses will be allocated to a level of instruction by either Faculty Salaries or Semester Credit Hours. Update the percent of All Other DOE expenses to be allocated by Faculty Salaries. The Semester Credit Hour Percentage is a calculated field.							
Liberal Arts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,918,234	\$6,918,234
Science	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,358,983	\$3,358,983
Fine Arts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	315,370	\$315,370
Teacher Education	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,411,064	\$4,411,064
Agriculture	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Engineering	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Home Economics	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	712,858	\$712,858
Law	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17,463,559	\$17,463,559
Social Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	676,930	\$676,930
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	337,240	\$337,240
Pharmacy	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,649,184	\$4,649,184
Business Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,924,158	\$2,924,158
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	8,783,805	\$8,783,805
Nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,551,385	\$50,551,385

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	\$ 5,420,249	\$ 949,944	\$ 527,461	\$ 20,581	\$ 0	\$ 6,918,234
Science	2,713,539	498,636	95,039	51,768	0	3,358,983
Fine Arts	232,673	79,212	3,485	0	0	315,370
Teacher Education	738,231	1,183,348	1,607,174	882,312	0	4,411,064
Agriculture	0	0	0	0	0	0
Engineering	0	0	0	0	0	0
Home Economics	473,124	174,476	60,500	4,758	0	712,858
Law	0	0	0	0	17,463,559	17,463,559
Social Service	219,545	457,385	0	0	0	676,930
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	92,673	220,943	23,623	0	0	337,240
Pharmacy	0	255,084	29,945	66,544	4,297,612	4,649,184
Business Administration	1,004,920	1,317,584	601,654	0	0	2,924,158
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	0	0	0	0	0
Technology	4,261,242	4,416,196	106,367	0	0	8,783,805
Nursing	0	0	0	0	0	0
Totals	\$ 15,156,195	\$ 9,552,809	\$ 3,055,248	\$ 1,025,963	\$ 21,761,171	\$ 50,551,385

Academic Support Operating Expense (all fund sources)

\$ 15,855,307

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	\$ 2,177,775	\$ 768,994	\$ 1,122,926	\$ 32,134	\$ -	\$ 4,101,830
Science	925,344	452,617	257,372	81,689	-	1,717,022
Fine Arts	421,119	225,297	41,376	-	-	687,792
Teacher Education	55,152	198,650	352,925	623,205	-	1,229,932
Agriculture	-	-	-	-	-	-
Engineering	103,002	57,946	358,914	113,847	-	633,709
Home Economics	111,004	36,883	49,975	13,172	-	211,034
Law	-	-	-	-	2,149,208	2,149,208
Social Service	40,709	64,542	-	-	-	105,251
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	7,819	-	-	-	-	7,819
Physical Training	34,128	3,925	-	-	-	38,053
Health Services	96,371	317,126	44,548	-	-	458,045
Pharmacy	-	43,616	164,356	214,810	1,412,417	1,835,198
Business Administration	381,765	1,098,570	553,872	-	-	2,034,207
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	34,551	-	-	-	34,551
Technology	278,429	327,997	5,227	-	-	611,653
Nursing	-	-	-	-	-	-
Totals	\$ 4,632,617	\$ 3,630,716	\$ 2,951,492	\$ 1,078,857	\$ 3,561,626	\$ 15,855,307

Institutional Support Operating Expense (all fund sources)

\$ 25,644,525

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	\$ 5,583,548	\$ 2,137,744	\$ 1,106,658	\$ 60,407	\$ -	\$ 8,888,358
Science	2,374,899	953,366	169,411	129,096	-	3,626,773
Fine Arts	564,980	420,191	17,237	-	-	1,002,408
Teacher Education	127,460	446,336	565,169	434,056	-	1,573,021
Agriculture	-	-	-	-	-	-
Engineering	124,383	152,016	169,411	70,150	-	515,960
Home Economics	178,496	143,799	46,488	5,115	-	373,898
Law	-	-	-	-	1,474,625	1,474,625
Social Service	62,576	284,796	-	-	-	347,372
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	10,258	6,723	-	-	-	16,981
Physical Training	49,753	9,338	-	-	-	59,091
Health Services	195,849	1,020,037	101,682	-	-	1,317,568
Pharmacy	-	171,811	18,804	58,459	1,404,233	1,653,307
Business Administration	754,760	2,161,835	920,358	-	-	3,836,953
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	38,658	-	-	-	38,658
Technology	277,404	628,045	14,103	-	-	919,552
Nursing	-	-	-	-	-	-
Totals	\$ 10,304,367	\$ 8,574,695	\$ 3,129,322	\$ 757,284	\$ 2,878,858	\$ 25,644,525

Student Services Operating Expense Subtotal (all fund sources)

\$ 11,627,881

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	\$ 2,531,723	\$ 969,308	\$ 501,787	\$ 27,390	\$ -	\$ 4,030,208
Science	1,076,840	432,281	76,815	58,536	-	1,644,471
Fine Arts	256,176	190,525	7,816	-	-	454,517
Teacher Education	57,794	202,380	256,262	196,812	-	713,248
Agriculture	-	-	-	-	-	-
Engineering	56,398	68,928	76,815	31,808	-	233,950
Home Economics	80,935	65,202	21,079	2,319	-	169,535
Law	-	-	-	-	668,633	668,633
Social Service	28,374	129,134	-	-	-	157,507
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	4,651	3,048	-	-	-	7,700
Physical Training	22,559	4,234	-	-	-	26,793
Health Services	88,803	462,511	46,105	-	-	597,419
Pharmacy	-	77,904	8,526	26,507	636,715	749,651
Business Administration	342,227	980,231	417,314	-	-	1,739,772
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	17,528	-	-	-	17,528
Technology	125,782	284,772	6,395	-	-	416,948
Nursing	-	-	-	-	-	-
Totals	\$ 4,672,262	\$ 3,887,985	\$ 1,418,914	\$ 343,372	\$ 1,305,348	\$ 11,627,881

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	\$ 20,076,008	\$ 6,366,508	\$ 5,508,378	\$ 204,886	\$ -	\$ 32,155,781
Science	8,944,355	3,243,624	1,114,229	484,735	-	13,786,942
Fine Arts	2,318,571	1,366,562	152,802	-	-	3,837,935
Teacher Education	1,089,123	2,428,668	3,488,541	3,384,843	-	10,391,175
Agriculture	-	-	-	-	-	-
Engineering	490,126	394,971	1,324,150	443,875	-	2,653,122
Home Economics	1,065,931	494,246	278,156	51,753	-	1,890,086
Law	-	-	-	-	26,061,512	26,061,512
Social Service	432,754	1,065,154	-	-	-	1,497,908
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	38,393	9,771	-	-	-	48,164
Physical Training	174,810	25,360	-	-	-	200,169
Health Services	666,754	2,655,913	305,201	-	-	3,627,869
Pharmacy	-	635,790	550,883	796,645	10,580,456	12,563,774
Business Administration	3,248,457	7,758,975	3,602,764	-	-	14,610,196
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	159,953	-	-	-	159,953
Technology	5,500,630	6,314,082	142,564	-	-	11,957,276
Nursing	-	-	-	-	-	-
Totals	\$ 44,045,912	\$ 32,919,577	\$ 16,467,668	\$ 5,366,738	\$ 36,641,968	\$ 135,441,862

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	\$ 307	\$ 556	\$ 867	\$ 826	\$ 0	\$ 386
Science	322	635	1,145	915	0	401
Fine Arts	351	607	1,543	0	0	428
Teacher Education	730	1,016	1,075	1,899	0	1,166
Agriculture	0	0	0	0	0	-
Engineering	337	485	1,361	1,541	0	752
Home Economics	511	642	1,042	2,464	0	601
Law	0	0	0	0	1,601	1,601
Social Service	591	698	0	0	0	664
Library Science	0	0	0	0	0	-
Veterinary Science	0	0	0	0	0	-
Vocational Training	320	271	0	0	0	309
Physical Training	300	507	0	0	0	317
Health Services	291	486	523	0	0	435
Pharmacy	0	691	5,101	3,319	683	749
Business Administration	368	670	682	0	0	569
Optometry	0	0	0	0	0	-
Teacher Ed-Practice Teaching	0	773	0	0	0	773
Technology	1,695	1,878	1,760	0	0	1,788
Nursing	0	0	0	0	0	-
Totals	\$ 365	\$ 717	\$ 916	\$ 1,726	\$ 1,153	\$ 618

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	1.81	2.82	2.69	-	1.25
Science	1.05	2.07	3.73	2.98	-	1.30
Fine Arts	1.14	1.98	5.02	-	-	1.39
Teacher Education	2.38	3.31	3.50	6.18	-	3.79
Agriculture	-	-	-	-	-	-
Engineering	1.10	1.58	4.43	5.01	-	2.45
Home Economics	1.66	2.09	3.39	8.02	-	1.95
Law	-	-	-	-	5.21	5.21
Social Service	1.92	2.27	-	-	-	2.16
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	1.04	0.88	-	-	-	1.00
Physical Training	0.98	1.65	-	-	-	1.03
Health Services	0.95	1.58	1.70	-	-	1.42
Pharmacy	-	2.25	16.59	10.80	2.22	2.44
Business Administration	1.20	2.18	2.22	-	-	1.85
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	2.51	-	-	-	2.51
Technology	5.51	6.11	5.73	-	-	5.82
Nursing	-	-	-	-	-	-
Totals	1.19	2.33	2.98	5.62	3.75	2.01

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	\$ 9,221	\$ 16,685	\$ 20,799	\$ 14,871	\$ -	\$ 11,333
Science	9,659	19,061	27,484	16,463	-	11,822
Fine Arts	10,525	18,221	37,043	-	-	12,818
Teacher Education	21,914	30,485	25,793	34,190	-	28,577
Agriculture	-	-	-	-	-	-
Engineering	10,106	14,557	32,661	27,742	-	20,073
Home Economics	15,315	19,256	25,003	44,360	-	17,573
Law	-	-	-	-	38,427	38,427
Social Service	17,736	20,954	-	-	-	19,910
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	9,598	8,143	-	-	-	9,262
Physical Training	9,011	15,216	-	-	-	9,502
Health Services	8,731	14,588	12,543	-	-	12,830
Pharmacy	-	20,732	122,418	59,748	16,383	18,095
Business Administration	11,038	20,108	16,358	-	-	16,226
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	23,182	-	-	-	23,182
Technology	50,853	56,325	42,241	-	-	53,466
Nursing	-	-	-	-	-	-
Totals	\$ 10,962	\$ 21,509	\$ 21,990	\$ 31,071	\$ 27,674	\$ 17,378