

**THECB Texas Public University Expenditure Study Fiscal Year 2012**  
**Institution Survey for the Year Ended August 31, 2012**  
**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
<b>Instruction</b>	\$ 76,341,142		\$ 76,341,142
<b>Research</b>	6,380,072		6,380,072
<b>Academic Support</b>	15,773,350		15,773,350
<b>Student Services (Adjusted for Student Loan Funds)</b>	14,204,195	-	14,204,195
<b>Institutional Support</b>	30,349,751		30,349,751
<b>Total</b>	\$ 143,048,510		\$ 143,048,510

Sources and Uses Point of Contact	Name	Phone	Email
	Chinye Michael Onwuemene	713-313-6890	onwuemene@tsu.edu

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

Fall Headcount	UGL	UGU	MAS	DOC	SP	TOT
	3,906	3,095	1,437	247	1,045	9,730

CBM001 Point of Contact	Name	Phone	Email
	Crockem, Rajanel	(713) 313-1066	Crockem_rs@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	73,870	11,344	10,065	510	0	95,789
Science	28,573	5,756	1,294	417	0	36,040
Fine Arts	8,224	2,455	411	0	0	11,090
Teacher Education	2,166	3,732	4,407	1,896	0	12,201
Agriculture	0	0	0	0	0	0
Engineering	1,327	439	1,131	366	0	3,263
Home Economics	2,986	662	539	54	0	4,241
Law	0	0	0	0	17,573	17,573
Social Service	684	1,208	0	0	0	1,892
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	75	57	0	0	0	132
Physical Training	1,036	86	0	0	0	1,122
Health Services	1,874	4,040	469	24	0	6,407
Pharmacy	0	850	166	242	14,128	15,386
Business Administration	7,892	11,614	6,027	0	123	25,656
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	231	0	0	0	231
Technology	3,151	2,239	56	0	0	5,446
Nursing	0	0	0	0	0	0
<b>Totals</b>	<b>131,858</b>	<b>44,713</b>	<b>24,565</b>	<b>3,509</b>	<b>31,824</b>	<b>236,469</b>

CBM004 Point of Contact	Name	Phone	Email
	Crockem, Rajanel	(713) 313-1066	Crockem_rs@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	\$ 5,228,828	\$ 1,854,031	\$ 2,909,862	\$ 46,952	\$ 0	\$ 10,039,673
Science	2,338,802	1,052,202	581,733	196,412	0	4,169,149
Fine Arts	794,108	525,927	218,881	0	0	1,538,916
Teacher Education	180,085	551,929	1,365,541	934,805	0	3,032,360
Agriculture	0	0	0	0	0	0
Engineering	152,068	108,444	525,221	222,994	0	1,008,727
Home Economics	259,097	92,315	178,882	24,562	0	554,856
Law	0	0	0	0	4,393,259	4,393,259
Social Service	62,232	135,616	0	0	0	197,848
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	10,064	8,707	0	0	0	18,771
Physical Training	128,873	9,208	0	0	0	138,081
Health Services	211,005	680,894	105,093	8,280	0	1,005,272
Pharmacy	0	61,555	256,817	599,010	2,652,652	3,570,034
Business Administration	1,033,644	2,496,003	1,324,113	0	0	4,853,760
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	57,763	0	0	0	57,763
Technology	495,868	604,320	32,881	0	0	1,133,069
Nursing	0	0	0	0	0	0
<b>Totals</b>	<b>\$ 10,894,674</b>	<b>\$ 8,238,914</b>	<b>\$ 7,499,024</b>	<b>\$ 2,033,015</b>	<b>\$ 7,045,911</b>	<b>\$ 35,711,538</b>

CBM008 Point of Contact	Name	Phone	Email
	Crockem, Rajanel	(713) 313-1066	Crockem_rs@tsu.edu

**Instruction and Research (all fund sources)**

\$ 82,721,214

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	\$ 191,413	\$ 67,871	\$ 106,522	\$ 1,717	\$ 0	\$ 367,525
Science	\$ 65,587	\$ 29,507	\$ 16,314	\$ 5,508	\$ 0	\$ 116,916
Fine Arts						0
Teacher Education						0
Agriculture						0
Engineering	\$ 13,330	\$ 9,506	\$ 46,040	\$ 19,547	\$ 0	\$ 88,424
Home Economics						0
Law					\$ 209,359	209,359
Social Service	\$ 1,739	\$ 3,789				5,528
Library Science						0
Veterinary Science						0
Vocational Training						0
Physical Training						0
Health Services						0
Pharmacy		\$ 7,104	\$ 29,641	\$ 69,135	\$ 306,159	\$ 412,040
Business Administration		\$ 9,110	\$ 21,998	\$ 11,670		\$ 42,778
Optometry						0
Teacher Ed-Practice Teaching		\$ 107,612				\$ 107,612
Technology	\$ 48,520	\$ 59,132	\$ 3,217			\$ 110,869
Nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Totals</b>	<b>\$ 320,589</b>	<b>\$ 293,631</b>	<b>\$ 223,732</b>	<b>\$ 107,578</b>	<b>\$ 515,518</b>	<b>\$ 1,461,049</b>

**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	\$ 5,420,241	\$ 1,921,902	\$ 3,016,384	\$ 48,669	\$ 0	\$ 10,407,196
Science	2,404,389	1,081,709	598,047	201,920	0	4,286,065
Fine Arts	794,108	525,927	218,881	0	0	1,538,916
Teacher Education	180,085	551,929	1,365,541	934,805	0	3,032,360
Agriculture	0	0	0	0	0	0
Engineering	165,398	117,950	571,261	242,541	0	1,097,151
Home Economics	259,097	92,315	178,882	24,562	0	554,856
Law	0	0	0	0	4,602,618	4,602,618
Social Service	63,971	139,405	0	0	0	203,376
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	10,064	8,707	0	0	0	18,771
Physical Training	128,873	9,208	0	0	0	138,081
Health Services	211,005	680,894	105,093	8,280	0	1,005,272
Pharmacy	0	68,659	286,458	668,145	2,958,811	3,982,074
Business Administration	1,033,644	2,505,113	1,346,111	11,670	0	4,896,538
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	165,375	0	0	0	165,375
Technology	544,388	663,452	36,098	0	0	1,243,938
Nursing	0	0	0	0	0	0
<b>Totals</b>	<b>\$ 11,215,263</b>	<b>\$ 8,532,545</b>	<b>\$ 7,722,756</b>	<b>\$ 2,140,593</b>	<b>\$ 7,561,429</b>	<b>\$ 37,172,587</b>

**Departmental Operating Expense (all fund sources):**

\$ 45,548,627

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	\$ 2,164,985	\$ 767,658	\$ 1,204,822	\$ 19,440		\$ 3,675,826	\$7,832,730
Science	\$ 1,869,067	\$ 840,873	\$ 464,895	\$ 156,964		2,946,209	\$6,278,007
Fine Arts	\$ 84,058	\$ 55,670	\$ 23,169			146,933	\$309,830
Teacher Education	\$ 104,699	\$ 320,885	\$ 793,910	\$ 543,485		1,590,211	\$3,353,191
Agriculture							
Engineering	\$ 287,489	\$ 205,017	\$ 992,947	\$ 421,577			\$1,907,030
Home Economics	\$ 516,029	\$ 183,859	\$ 356,269	\$ 48,919		996,780	\$2,101,855
Law					\$ 4,143,022	3,817,425	\$7,960,447
Social Service	\$ 44,969	\$ 97,996				128,955	\$271,920
Library Science							
Veterinary Science							
Vocational Training	\$ 91,024	\$ 78,751				153,137	\$322,913
Physical Training							
Health Services	\$ 28,952	\$ 93,425	\$ 14,420	\$ 1,136		124,415	\$262,347
Pharmacy		\$ 53,875	\$ 224,773	\$ 524,269	\$ 2,321,669	2,879,026	\$6,003,610
Business Administration	\$ 352,725	\$ 851,746	\$ 451,846			1,494,001	\$3,150,318
Optometry							
Teacher Ed-Practice Teaching							
Technology	\$ 937,454	\$ 1,142,486	\$ 62,163			3,652,325	\$5,794,428
Nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
<b>Totals</b>	<b>\$ 6,481,451</b>	<b>\$ 4,692,240</b>	<b>\$ 4,589,213</b>	<b>\$ 1,715,790</b>	<b>\$ 6,464,691</b>	<b>\$ 21,605,243</b>	<b>\$45,548,628</b>

(0)

**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	\$ 4,999,687	\$ 1,202,974	\$ 1,591,058	\$ 39,011	\$ 0	\$ 7,832,730
Science	4,204,861	1,311,416	570,677	191,053	0	6,278,007
Fine Arts	193,019	88,197	28,614	0	0	309,830
Teacher Education	387,004	807,294	1,368,294	790,599	0	3,353,191
Agriculture	0	0	0	0	0	0
Engineering	287,489	205,017	992,947	421,577	0	1,907,030
Home Economics	1,217,841	339,451	482,953	61,611	0	2,101,855
Law	0	0	0	0	7,960,447	7,960,447
Social Service	91,589	180,331	0	0	0	271,920
Library Science	0	0	0	0	0	0
Veterinary Science	0	0	0	0	0	0
Vocational Training	178,034	144,878	0	0	0	322,913
Physical Training	0	0	0	0	0	0
Health Services	65,342	171,876	23,527	1,602	0	262,347
Pharmacy	0	212,926	255,835	569,552	4,965,297	6,003,610
Business Administration	812,292	1,528,053	802,810	0	7,163	3,150,318
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	0	0	0	0	0
Technology	3,050,652	2,644,057	99,719	0	0	5,794,428
Nursing	0	0	0	0	0	0
<b>Totals</b>	<b>\$ 15,487,810</b>	<b>\$ 8,836,471</b>	<b>\$ 6,216,434</b>	<b>\$ 2,075,005</b>	<b>\$ 12,932,907</b>	<b>\$ 45,548,628</b>

**Academic Support Operating Expense (all fund sources)**

\$ 15,773,350

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	\$ 2,299,957	\$ 815,516	\$ 1,279,935	\$ 20,652	\$ -	\$ 4,416,059
Science	1,020,248	458,999	253,768	85,680	-	1,818,695
Fine Arts	336,962	223,165	92,877	-	-	653,004
Teacher Education	76,415	234,199	579,437	396,663	-	1,286,714
Agriculture	-	-	-	-	-	-
Engineering	70,183	50,049	242,402	102,917	-	465,551
Home Economics	109,942	39,172	75,905	10,422	-	235,441
Law	-	-	-	-	1,953,017	1,953,017
Social Service	27,145	59,154	-	-	-	86,298
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	4,270	3,695	-	-	-	7,965
Physical Training	54,684	3,907	-	-	-	58,592
Health Services	89,535	288,922	44,594	3,513	-	426,565
Pharmacy	-	29,134	121,552	283,512	1,255,505	1,689,703
Business Administration	438,604	1,062,988	571,192	4,952	-	2,077,736
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	70,173	-	-	-	70,173
Technology	230,999	281,521	15,318	-	-	527,837
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,758,944</b>	<b>\$ 3,620,593</b>	<b>\$ 3,276,978</b>	<b>\$ 908,312</b>	<b>\$ 3,208,522</b>	<b>\$ 15,773,350</b>

**Institutional Support Operating Expense (all fund sources)**

\$ 30,349,751

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	\$ 6,825,526	\$ 2,449,263	\$ 1,836,522	\$ 111,976	\$ -	\$ 11,223,287
Science	2,640,121	1,242,768	236,111	91,557	-	4,210,557
Fine Arts	759,891	530,055	74,994	-	-	1,364,939
Teacher Education	200,137	805,769	804,128	416,288	-	2,226,323
Agriculture	-	-	-	-	-	-
Engineering	122,614	94,784	206,369	80,359	-	504,126
Home Economics	275,904	142,931	98,349	11,856	-	529,041
Law	-	-	-	-	1,799,906	1,799,906
Social Service	63,201	260,817	-	-	-	324,018
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	6,930	12,307	-	-	-	19,237
Physical Training	95,726	18,568	-	-	-	114,294
Health Services	173,156	872,269	85,577	5,269	-	1,136,271
Pharmacy	-	183,522	30,289	53,134	1,447,053	1,713,998
Business Administration	729,214	2,507,558	1,099,723	-	12,598	4,349,094
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	49,875	-	-	-	49,875
Technology	291,150	483,418	10,218	-	-	784,786
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 12,183,569</b>	<b>\$ 9,653,903</b>	<b>\$ 4,482,281</b>	<b>\$ 770,441</b>	<b>\$ 3,259,557</b>	<b>\$ 30,349,751</b>

**Student Services Operating Expense Subtotal (all fund sources)**

\$ 14,204,195

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	\$ 3,194,461	\$ 1,146,296	\$ 859,523	\$ 52,407	\$ -	\$ 5,252,687
Science	1,235,621	581,636	110,504	42,850	-	1,970,612
Fine Arts	355,642	248,075	35,098	-	-	638,814
Teacher Education	93,667	377,114	376,346	194,830	-	1,041,956
Agriculture	-	-	-	-	-	-
Engineering	57,385	44,360	96,584	37,610	-	235,939
Home Economics	129,128	66,894	46,029	5,549	-	247,600
Law	-	-	-	-	842,386	842,386
Social Service	29,579	122,067	-	-	-	151,646
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	3,243	5,760	-	-	-	9,003
Physical Training	44,801	8,690	-	-	-	53,491
Health Services	81,040	408,237	40,051	2,466	-	531,794
Pharmacy	-	85,891	14,176	24,868	677,245	802,180
Business Administration	341,285	1,173,579	514,689	-	5,896	2,035,449
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	23,342	-	-	-	23,342
Technology	136,263	226,248	4,782	-	-	367,293
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 5,702,116</b>	<b>\$ 4,518,189</b>	<b>\$ 2,097,783</b>	<b>\$ 360,579</b>	<b>\$ 1,525,528</b>	<b>\$ 14,204,195</b>

**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	\$ 22,739,872	\$ 7,535,951	\$ 8,583,422	\$ 272,715	\$ -	\$ 39,131,960
Science	11,505,241	4,676,528	1,769,107	613,060	-	18,563,937
Fine Arts	2,439,621	1,615,418	450,464	-	-	4,505,504
Teacher Education	937,308	2,776,304	4,493,746	2,733,186	-	10,940,544
Agriculture	-	-	-	-	-	-
Engineering	703,069	512,160	2,109,564	885,005	-	4,209,798
Home Economics	1,991,911	680,763	882,117	114,000	-	3,668,792
Law	-	-	-	-	17,158,375	17,158,375
Social Service	275,485	761,774	-	-	-	1,037,258
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	202,542	175,347	-	-	-	377,888
Physical Training	324,084	40,373	-	-	-	364,458
Health Services	620,078	2,422,198	298,842	21,131	-	3,362,249
Pharmacy	-	580,133	708,310	1,599,211	11,303,912	14,191,566
Business Administration	3,355,038	8,777,291	4,334,526	16,622	25,657	16,509,134
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	308,765	-	-	-	308,765
Technology	4,253,451	4,298,696	166,135	-	-	8,718,282
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 49,347,702</b>	<b>\$ 35,161,703</b>	<b>\$ 23,796,232</b>	<b>\$ 6,254,930</b>	<b>\$ 28,487,943</b>	<b>\$ 143,048,510</b>

**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	\$ 308	\$ 664	\$ 853	\$ 535	\$ 0	\$ 409
Science	403	812	1,367	1,470	0	515
Fine Arts	297	658	1,096	0	0	406
Teacher Education	433	744	1,020	1,442	0	897
Agriculture	0	0	0	0	0	-
Engineering	530	1,167	1,865	2,418	0	1,290
Home Economics	667	1,028	1,637	2,111	0	865
Law	0	0	0	0	976	976
Social Service	403	631	0	0	0	548
Library Science	0	0	0	0	0	-
Veterinary Science	0	0	0	0	0	-
Vocational Training	2,701	3,076	0	0	0	2,863
Physical Training	313	469	0	0	0	325
Health Services	331	600	637	880	0	525
Pharmacy	0	683	4,267	6,608	800	922
Business Administration	425	756	719	0	209	643
Optometry	0	0	0	0	0	-
Teacher Ed-Practice Teaching	0	1,337	0	0	0	1,337
Technology	1,350	1,920	2,967	0	0	1,601
Nursing	0	0	0	0	0	-
<b>Totals</b>	<b>\$ 374</b>	<b>\$ 786</b>	<b>\$ 969</b>	<b>\$ 1,783</b>	<b>\$ 895</b>	<b>\$ 605</b>

**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	2.16	2.77	1.74	-	1.33
Science	1.31	2.64	4.44	4.78	-	1.67
Fine Arts	0.96	2.14	3.56	-	-	1.32
Teacher Education	1.41	2.42	3.31	4.68	-	2.91
Agriculture	-	-	-	-	-	-
Engineering	1.72	3.79	6.06	7.85	-	4.19
Home Economics	2.17	3.34	5.32	6.86	-	2.81
Law	-	-	-	-	3.17	3.17
Social Service	1.31	2.05	-	-	-	1.78
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	8.77	9.99	-	-	-	9.30
Physical Training	1.02	1.53	-	-	-	1.06
Health Services	1.07	1.95	2.07	2.86	-	1.70
Pharmacy	-	2.22	13.86	21.47	2.60	3.00
Business Administration	1.38	2.46	2.34	-	0.68	2.09
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	4.34	-	-	-	4.34
Technology	4.39	6.24	9.64	-	-	5.20
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>1.22</b>	<b>2.55</b>	<b>3.15</b>	<b>5.79</b>	<b>2.91</b>	<b>1.97</b>

**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	\$ 9,235	\$ 19,929	\$ 20,467	\$ 9,625	\$ -	\$ 11,901
Science	12,080	24,374	32,812	26,463	-	15,199
Fine Arts	8,899	19,740	26,304	-	-	12,076
Teacher Education	12,982	22,318	24,472	25,948	-	22,532
Agriculture	-	-	-	-	-	-
Engineering	15,895	35,000	44,765	43,525	-	33,325
Home Economics	20,013	30,850	39,278	38,000	-	24,948
Law	-	-	-	-	23,434	23,434
Social Service	12,083	18,918	-	-	-	16,447
Library Science	-	-	-	-	-	-
Veterinary Science	-	-	-	-	-	-
Vocational Training	81,017	92,288	-	-	-	85,884
Physical Training	9,385	14,084	-	-	-	9,745
Health Services	9,927	17,987	15,293	15,848	-	15,423
Pharmacy	-	20,475	102,406	118,950	19,203	22,266
Business Administration	12,754	22,673	17,260	-	5,006	18,213
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	-	40,099	-	-	-	40,099
Technology	40,496	57,598	71,201	-	-	47,903
Nursing	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 11,227</b>	<b>\$ 23,592</b>	<b>\$ 23,249</b>	<b>\$ 32,086</b>	<b>\$ 21,484</b>	<b>\$ 16,969</b>