

**THECB Texas Public University Expenditure Study Fiscal Year 2019
Institution Survey for the Year Ended August 31, 2019
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 | \$ 81,055,668 | \$ 81,055,668 |
| Research | 5,822,679 | 5,822,679 |
| Academic Support | 15,839,282 | 15,839,282 |
| Student Services (Adjusted for Student Loan Funds) | 15,350,644 | 15,350,644 |
| Institutional Support | 46,699,804 | 46,699,804 |
| Total | \$ 164,768,077 | \$ 164,768,077 |

| 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 |
|----------------|-------|-------|-----|-----|-----|-------|
| | 4,384 | 3,291 | 884 | 229 | 944 | 9,732 |

| CBM001 Point of Contact | Name | Phone | Email |
|-------------------------|-----------------|----------------|------------------------|
| | Moseley, Sallie | (713) 313-7921 | sallie.moseley@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 | 86,203 | 12,172 | 6,009 | 447 | 0 | 104,831 |
| Science | 26,568 | 5,290 | 542 | 481 | 0 | 32,881 |
| Fine Arts | 10,640 | 2,975 | 216 | 0 | 0 | 13,831 |
| Teacher Education | 1,950 | 3,183 | 2,196 | 1,455 | 0 | 8,784 |
| Agriculture | 0 | 0 | 0 | 0 | 0 | 0 |
| Engineering | 3,554 | 4,006 | 585 | 225 | 0 | 8,370 |
| Home Economics | 1,134 | 591 | 207 | 45 | 0 | 1,977 |
| Law | 0 | 0 | 0 | 0 | 19,350 | 19,350 |
| Social Service | 843 | 2,152 | 0 | 0 | 0 | 2,995 |
| Library Science | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterinary Science | 0 | 0 | 0 | 0 | 0 | 0 |
| Vocational Training | 117 | 0 | 0 | 0 | 0 | 117 |
| Physical Training | 421 | 102 | 0 | 0 | 0 | 523 |
| Health Services | 2,464 | 7,445 | 900 | 0 | 0 | 10,809 |
| Pharmacy | 0 | 559 | 106 | 153 | 12,279 | 13,097 |
| Business Administration | 9,598 | 14,593 | 3,756 | 0 | 0 | 27,947 |
| Optometry | 0 | 0 | 0 | 0 | 0 | 0 |
| Teacher Ed-Practice Teaching | 0 | 111 | 0 | 0 | 0 | 111 |
| Technology | 1,572 | 2,313 | 51 | 0 | 0 | 3,936 |
| Nursing | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | 145,064 | 55,492 | 14,568 | 2,806 | 31,629 | 249,559 |

| CBM004 Point of Contact | Name | Phone | Email |
|-------------------------|-----------------|----------------|------------------------|
| | Moseley, Sallie | (713) 313-7921 | sallie.moseley@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 | \$ 4,743,028 | \$ 1,503,077 | \$ 2,199,427 | \$ 50,989 | \$ 0 | \$ 8,496,521 |
| Science | \$ 1,659,502 | \$ 814,113 | \$ 455,186 | \$ 485,165 | \$ 0 | \$ 3,413,966 |
| Fine Arts | \$ 1,090,897 | \$ 796,051 | \$ 69,169 | \$ 0 | \$ 0 | \$ 1,956,117 |
| Teacher Education | \$ 172,018 | \$ 335,345 | \$ 610,777 | \$ 1,185,186 | \$ 0 | \$ 2,303,326 |
| Agriculture | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Engineering | \$ 458,199 | \$ 579,193 | \$ 461,188 | \$ 291,112 | \$ 0 | \$ 1,789,692 |
| Home Economics | \$ 92,560 | \$ 76,570 | \$ 130,223 | \$ 27,650 | \$ 0 | \$ 327,003 |
| Law | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,010,306 | \$ 5,010,306 |
| Social Service | \$ 81,461 | \$ 244,635 | \$ 0 | \$ 0 | \$ 0 | \$ 326,096 |
| Library Science | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Veterinary Science | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Vocational Training | \$ 11,529 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 11,529 |
| Physical Training | \$ 20,305 | \$ 21,229 | \$ 0 | \$ 0 | \$ 0 | \$ 41,534 |
| Health Services | \$ 369,318 | \$ 957,668 | \$ 198,724 | \$ 0 | \$ 0 | \$ 1,525,710 |
| Pharmacy | \$ 0 | \$ 124,011 | \$ 143,639 | \$ 336,750 | \$ 1,956,603 | \$ 2,561,003 |
| Business Administration | \$ 798,705 | \$ 2,123,016 | \$ 1,116,695 | \$ 0 | \$ 0 | \$ 4,038,416 |
| Optometry | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Teacher Ed-Practice Teaching | \$ 0 | \$ 89,590 | \$ 0 | \$ 0 | \$ 0 | \$ 89,590 |
| Technology | \$ 341,373 | \$ 508,790 | \$ 29,903 | \$ 0 | \$ 0 | \$ 880,066 |
| Nursing | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Totals | \$ 9,838,895 | \$ 8,173,288 | \$ 5,414,931 | \$ 2,376,852 | \$ 6,966,909 | \$ 32,770,875 |

| CBM008 Point of Contact | Name | Phone | Email |
|-------------------------|-----------------|----------------|------------------------|
| | Moseley, Sallie | (713) 313-7921 | sallie.moseley@tsu.edu |

Instruction and Research (all fund sources)

\$ 86,878,347

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 | \$ 171,912 | \$ 54,479 | \$ 79,719 | \$ 1,848 | \$ 0 | \$ 307,958 |
| Science | \$ 209,078 | \$ 102,569 | \$ 57,348 | \$ 61,125 | \$ 0 | \$ 430,120 |
| Fine Arts | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Teacher Education | \$ 14,005 | \$ 27,302 | \$ 49,727 | \$ 96,492 | \$ 0 | \$ 187,526 |
| 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 | \$ 433,444 | \$ 433,444 |
| Social Service | \$ 7,060 | \$ 21,203 | \$ 0 | \$ 0 | \$ 0 | \$ 28,263 |
| 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 | \$ 6,524 | \$ 7,557 | \$ 17,717 | \$ 102,939 | \$ 134,738 |
| Business Administration | \$ 6,307 | \$ 16,764 | \$ 8,818 | \$ 0 | \$ 0 | \$ 31,888 |
| Optometry | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Teacher Ed-Practice Teaching | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Technology | \$ 50,016 | \$ 74,545 | \$ 4,381 | \$ 0 | \$ 0 | \$ 128,943 |
| Nursing | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Totals | \$ 458,378 | \$ 303,387 | \$ 207,549 | \$ 177,182 | \$ 536,383 | \$ 1,682,879 |

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 | \$ 4,914,940 | \$ 1,557,556 | \$ 2,279,146 | \$ 52,837 | \$ 0 | \$ 8,804,479 |
| Science | 1,868,580 | 916,682 | 512,534 | 546,290 | 0 | 3,844,086 |
| Fine Arts | 1,090,897 | 796,051 | 69,169 | 0 | 0 | 1,956,117 |
| Teacher Education | 186,023 | 362,647 | 660,504 | 1,281,678 | 0 | 2,490,852 |
| Agriculture | 0 | 0 | 0 | 0 | 0 | 0 |
| Engineering | 458,199 | 579,193 | 461,188 | 291,112 | 0 | 1,789,692 |
| Home Economics | 92,560 | 76,570 | 130,223 | 27,650 | 0 | 327,003 |
| Law | 0 | 0 | 0 | 0 | 5,443,750 | 5,443,750 |
| Social Service | 88,521 | 265,838 | 0 | 0 | 0 | 354,359 |
| Library Science | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterinary Science | 0 | 0 | 0 | 0 | 0 | 0 |
| Vocational Training | 11,529 | 0 | 0 | 0 | 0 | 11,529 |
| Physical Training | 20,305 | 21,229 | 0 | 0 | 0 | 41,534 |
| Health Services | 369,318 | 957,668 | 198,724 | 0 | 0 | 1,525,710 |
| Pharmacy | 0 | 130,535 | 151,196 | 354,467 | 2,059,542 | 2,695,741 |
| Business Administration | 805,012 | 2,139,780 | 1,125,513 | 0 | 0 | 4,070,304 |
| Optometry | 0 | 0 | 0 | 0 | 0 | 0 |
| Teacher Ed-Practice Teaching | 0 | 89,590 | 0 | 0 | 0 | 89,590 |
| Technology | 391,389 | 583,335 | 34,284 | 0 | 0 | 1,009,009 |
| Nursing | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | \$ 10,297,273 | \$ 8,476,675 | \$ 5,622,480 | \$ 2,554,034 | \$ 7,503,292 | \$ 34,453,754 |

Departmental Operating Expense (all fund sources):

\$ 52,424,593

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.

| All Other DOE Expense Methodology: Expenses will be allocated to a level of instruction by either Faculty Salaries or Semester Credit Hours (The GAI Formula Funding Committee recommended that all institutions allocate via Faculty Salaries for consistency). Update the percent of All Other DOE expenses to be allocated by Faculty Salaries. The Semester Credit Hour Percentage is a calculated field. | | | | | | Faculty Salaries | 100% |
|---|-------------|-------------|-------------|-------------|-------------|------------------------|------------------------------|
| | | | | | | Semester Credit Hours | |
| Discipline | UGL | UGU | MAS | DOC | SP | All Other DOE Expenses | Department Operating Expense |
| Liberal Arts | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 12,150,744 | \$12,150,744 |
| Science | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,842,172 | \$2,842,172 |
| Fine Arts | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 443,454 | \$443,454 |
| Teacher Education | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,447,544 | \$5,447,544 |
| Agriculture | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Engineering | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Home Economics | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 617,001 | \$617,001 |
| Law | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 9,083,531 | \$9,083,531 |
| Social Service | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 707,189 | \$707,189 |
| 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 | \$ 221,502 | \$221,502 |
| Pharmacy | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 9,934,428 | \$9,934,428 |
| Business Administration | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,463,724 | \$2,463,724 |
| Optometry | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Teacher Ed-Practice Teaching | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Technology | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 8,513,303 | \$8,513,303 |
| Nursing | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Totals | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 52,424,593 | \$52,424,593 |

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 | \$ 6,782,931 | \$ 2,149,527 | \$ 3,145,367 | \$ 72,919 | \$ 0 | \$ 12,150,744 |
| Science | 1,381,557 | 677,760 | 378,948 | 403,906 | 0 | 2,842,172 |
| Fine Arts | 247,308 | 180,466 | 15,681 | 0 | 0 | 443,454 |
| Teacher Education | 406,836 | 793,117 | 1,444,535 | 2,803,057 | 0 | 5,447,544 |
| Agriculture | 0 | 0 | 0 | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0 | 0 | 0 | 0 |
| Home Economics | 174,645 | 144,475 | 245,709 | 52,171 | 0 | 617,001 |
| Law | 0 | 0 | 0 | 0 | 9,083,531 | 9,083,531 |
| Social Service | 176,661 | 530,529 | 0 | 0 | 0 | 707,189 |
| 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 | 53,617 | 139,034 | 28,851 | 0 | 0 | 221,502 |
| Pharmacy | 0 | 481,053 | 557,192 | 1,306,292 | 7,589,890 | 9,934,428 |
| Business Administration | 487,267 | 1,295,192 | 681,264 | 0 | 0 | 2,463,724 |
| Optometry | 0 | 0 | 0 | 0 | 0 | 0 |
| Teacher Ed-Practice Teaching | 0 | 0 | 0 | 0 | 0 | 0 |
| Technology | 3,302,266 | 4,921,771 | 289,266 | 0 | 0 | 8,513,303 |
| Nursing | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | \$ 13,013,089 | \$ 11,312,924 | \$ 6,786,813 | \$ 4,638,345 | \$ 16,673,422 | \$ 52,424,593 |

Academic Support Operating Expense (all fund sources)

\$ 15,839,282

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 | \$ 2,259,525 | \$ 716,049 | \$ 1,047,782 | \$ 24,291 | \$ - | \$ 4,047,647 |
| Science | 859,035 | 421,422 | 235,625 | 251,144 | - | 1,767,226 |
| Fine Arts | 501,514 | 365,965 | 31,799 | - | - | 899,278 |
| Teacher Education | 85,520 | 166,718 | 303,651 | 589,221 | - | 1,145,109 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 210,646 | 266,270 | 212,020 | 133,832 | - | 822,768 |
| Home Economics | 42,552 | 35,201 | 59,867 | 12,711 | - | 150,332 |
| Law | - | - | - | - | 2,502,633 | 2,502,633 |
| Social Service | 40,696 | 122,213 | - | - | - | 162,908 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 5,300 | - | - | - | - | 5,300 |
| Physical Training | 9,335 | 9,760 | - | - | - | 19,094 |
| Health Services | 169,785 | 440,265 | 91,359 | - | - | 701,408 |
| Pharmacy | - | 60,010 | 69,509 | 162,958 | 946,825 | 1,239,302 |
| Business Administration | 370,085 | 983,712 | 517,427 | - | - | 1,871,224 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 41,187 | - | - | - | 41,187 |
| Technology | 179,932 | 268,174 | 15,761 | - | - | 463,867 |
| Nursing | - | - | - | - | - | - |
| Totals | \$ 4,733,923 | \$ 3,896,947 | \$ 2,584,800 | \$ 1,174,156 | \$ 3,449,457 | \$ 15,839,282 |

Institutional Support Operating Expense (all fund sources)

\$ 46,699,804

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 | \$ 12,501,043 | \$ 3,463,956 | \$ 1,749,716 | \$ 175,052 | \$ - | \$ 17,889,767 |
| Science | 3,852,855 | 1,505,449 | 157,821 | 188,367 | - | 5,704,493 |
| Fine Arts | 1,542,998 | 846,637 | 62,895 | - | - | 2,452,531 |
| Teacher Education | 282,786 | 905,831 | 639,437 | 569,802 | - | 2,397,856 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 515,396 | 1,140,043 | 170,342 | 88,114 | - | 1,913,895 |
| Home Economics | 164,451 | 168,189 | 60,275 | 17,623 | - | 410,538 |
| Law | - | - | - | - | 2,771,280 | 2,771,280 |
| Social Service | 122,251 | 612,425 | - | - | - | 734,675 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 16,967 | - | - | - | - | 16,967 |
| Physical Training | 61,053 | 29,028 | - | - | - | 90,080 |
| Health Services | 357,326 | 2,118,728 | 262,064 | - | - | 2,738,118 |
| Pharmacy | - | 159,082 | 30,865 | 59,917 | 1,758,581 | 2,008,447 |
| Business Administration | 1,391,889 | 4,152,934 | 1,093,682 | - | - | 6,638,505 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 31,589 | - | - | - | 31,589 |
| Technology | 227,969 | 658,243 | 14,850 | - | - | 901,062 |
| Nursing | - | - | - | - | - | - |
| Totals | \$ 21,036,985 | \$ 15,792,135 | \$ 4,241,947 | \$ 1,098,875 | \$ 4,529,862 | \$ 46,699,804 |

Student Services Operating Expense Subtotal (all fund sources)

\$ 15,350,644

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 | \$ 4,109,205 | \$ 1,138,633 | \$ 575,147 | \$ 57,541 | \$ - | \$ 5,880,527 |
| Science | 1,266,468 | 494,855 | 51,877 | 61,918 | - | 1,875,118 |
| Fine Arts | 507,197 | 278,297 | 20,674 | - | - | 806,169 |
| Teacher Education | 92,954 | 297,755 | 210,189 | 187,299 | - | 788,197 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 169,415 | 374,742 | 55,993 | 28,964 | - | 629,114 |
| Home Economics | 54,057 | 55,285 | 19,813 | 5,793 | - | 134,947 |
| Law | - | - | - | - | 910,945 | 910,945 |
| Social Service | 40,185 | 201,310 | - | - | - | 241,494 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 5,577 | - | - | - | - | 5,577 |
| Physical Training | 20,069 | 9,542 | - | - | - | 29,610 |
| Health Services | 117,456 | 696,445 | 86,143 | - | - | 900,044 |
| Pharmacy | - | 52,292 | 10,146 | 19,695 | 578,061 | 660,194 |
| Business Administration | 457,526 | 1,365,107 | 359,503 | - | - | 2,182,136 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 10,384 | - | - | - | 10,384 |
| Technology | 74,936 | 216,370 | 4,881 | - | - | 296,187 |
| Nursing | - | - | - | - | - | - |
| Totals | \$ 6,915,046 | \$ 5,191,016 | \$ 1,394,366 | \$ 361,210 | \$ 1,489,006 | \$ 15,350,644 |

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 | \$ 30,567,643 | \$ 9,025,722 | \$ 8,797,157 | \$ 382,640 | \$ - | \$ 48,773,163 |
| Science | 9,228,495 | 4,016,168 | 1,336,806 | 1,451,626 | - | 16,033,095 |
| Fine Arts | 3,889,914 | 2,467,417 | 200,218 | - | - | 6,557,549 |
| Teacher Education | 1,054,119 | 2,526,068 | 3,258,315 | 5,431,056 | - | 12,269,558 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 1,353,657 | 2,360,249 | 899,543 | 542,021 | - | 5,155,469 |
| Home Economics | 528,265 | 479,721 | 515,887 | 115,948 | - | 1,639,821 |
| Law | - | - | - | - | 20,712,139 | 20,712,139 |
| Social Service | 468,313 | 1,732,314 | - | - | - | 2,200,627 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 39,374 | - | - | - | - | 39,374 |
| Physical Training | 110,761 | 69,558 | - | - | - | 180,319 |
| Health Services | 1,067,503 | 4,352,139 | 667,140 | - | - | 6,086,782 |
| Pharmacy | - | 882,973 | 818,908 | 1,903,329 | 12,932,900 | 16,538,111 |
| Business Administration | 3,511,779 | 9,936,725 | 3,777,388 | - | - | 17,225,892 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 172,749 | - | - | - | 172,749 |
| Technology | 4,176,492 | 6,647,894 | 359,044 | - | - | 11,183,429 |
| Nursing | - | - | - | - | - | - |
| Totals | \$ 55,996,316 | \$ 44,669,696 | \$ 20,630,406 | \$ 9,826,621 | \$ 33,645,039 | \$ 164,768,077 |

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 | \$ 355 | \$ 742 | \$ 1,464 | \$ 856 | \$ 0 | \$ 465 |
| Science | 347 | 759 | 2,466 | 3,018 | 0 | 488 |
| Fine Arts | 366 | 829 | 927 | 0 | 0 | 474 |
| Teacher Education | 541 | 794 | 1,484 | 3,733 | 0 | 1,397 |
| Agriculture | 0 | 0 | 0 | 0 | 0 | - |
| Engineering | 381 | 589 | 1,538 | 2,409 | 0 | 616 |
| Home Economics | 466 | 812 | 2,492 | 2,577 | 0 | 829 |
| Law | 0 | 0 | 0 | 0 | 1,070 | 1,070 |
| Social Service | 556 | 805 | 0 | 0 | 0 | 735 |
| Library Science | 0 | 0 | 0 | 0 | 0 | - |
| Veterinary Science | 0 | 0 | 0 | 0 | 0 | - |
| Vocational Training | 337 | 0 | 0 | 0 | 0 | 337 |
| Physical Training | 263 | 682 | 0 | 0 | 0 | 345 |
| Health Services | 433 | 585 | 741 | 0 | 0 | 563 |
| Pharmacy | 0 | 1,580 | 7,726 | 12,440 | 1,053 | 1,263 |
| Business Administration | 366 | 681 | 1,006 | 0 | 0 | 616 |
| Optometry | 0 | 0 | 0 | 0 | 0 | - |
| Teacher Ed-Practice Teaching | 0 | 1,556 | 0 | 0 | 0 | 1,556 |
| Technology | 2,657 | 2,874 | 7,040 | 0 | 0 | 2,841 |
| Nursing | 0 | 0 | 0 | 0 | 0 | - |
| Totals | \$ 386 | \$ 805 | \$ 1,416 | \$ 3,502 | \$ 1,064 | \$ 660 |

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 | 2.09 | 4.13 | 2.41 | - | 1.31 |
| Science | 0.98 | 2.14 | 6.96 | 8.51 | - | 1.38 |
| Fine Arts | 1.03 | 2.34 | 2.61 | - | - | 1.34 |
| Teacher Education | 1.52 | 2.24 | 4.18 | 10.53 | - | 3.94 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 1.07 | 1.66 | 4.34 | 6.79 | - | 1.74 |
| Home Economics | 1.31 | 2.29 | 7.03 | 7.27 | - | 2.34 |
| Law | - | - | - | - | 3.02 | 3.02 |
| Social Service | 1.57 | 2.27 | - | - | - | 2.07 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 0.95 | - | - | - | - | 0.95 |
| Physical Training | 0.74 | 1.92 | - | - | - | 0.97 |
| Health Services | 1.22 | 1.65 | 2.09 | - | - | 1.59 |
| Pharmacy | - | 4.45 | 21.79 | 35.08 | 2.97 | 3.56 |
| Business Administration | 1.03 | 1.92 | 2.84 | - | - | 1.74 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 4.39 | - | - | - | 4.39 |
| Technology | 7.49 | 8.11 | 19.85 | - | - | 8.01 |
| Nursing | - | - | - | - | - | - |
| Totals | 1.09 | 2.27 | 3.99 | 9.88 | 3.00 | 1.86 |

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 | \$ 10,638 | \$ 22,245 | \$ 35,136 | \$ 15,408 | \$ - | \$ 13,722 |
| Science | 10,421 | 22,776 | 59,194 | 54,323 | - | 14,428 |
| Fine Arts | 10,968 | 24,882 | 22,246 | - | - | 14,168 |
| Teacher Education | 16,217 | 23,808 | 35,610 | 67,188 | - | 35,726 |
| Agriculture | - | - | - | - | - | - |
| Engineering | 11,426 | 17,675 | 36,904 | 43,362 | - | 17,847 |
| Home Economics | 13,975 | 24,351 | 59,813 | 46,379 | - | 23,895 |
| Law | - | - | - | - | 25,689 | 25,689 |
| Social Service | 16,666 | 24,149 | - | - | - | 22,043 |
| Library Science | - | - | - | - | - | - |
| Veterinary Science | - | - | - | - | - | - |
| Vocational Training | 10,096 | - | - | - | - | 10,096 |
| Physical Training | 7,893 | 20,458 | - | - | - | 10,343 |
| Health Services | 12,997 | 17,537 | 17,790 | - | - | 16,549 |
| Pharmacy | - | 47,387 | 185,413 | 223,921 | 25,278 | 30,447 |
| Business Administration | 10,977 | 20,428 | 24,137 | - | - | 17,890 |
| Optometry | - | - | - | - | - | - |
| Teacher Ed-Practice Teaching | - | 46,689 | - | - | - | 46,689 |
| Technology | 79,704 | 86,224 | 168,962 | - | - | 84,964 |
| Nursing | - | - | - | - | - | - |
| Totals | \$ 11,580 | \$ 24,149 | \$ 33,987 | \$ 63,036 | \$ 25,530 | \$ 18,796 |