

2021-22

Expenditure Analysis Report





Introduction

The purpose of the annual Expenditure Analysis (EA) report is to provide an estimate¹ of the ‘full cost of instruction’ that is considered when setting non-resident tuition rates – as required by Board Regulation 7.001 and sections 1010.24 and 1011.90, Florida Statutes. The ‘full cost of instruction’ includes both the direct costs of instruction as well as the indirect costs (e.g., Academic Support, Student Service, Institutional Support, and Plant Operations and Maintenance).

This report only considers expenditures from state-funded sources, therefore the data in this report is a subset of the total expenditures by category that universities report annually to the National Center for Education Statistics (NCES) as part of the Finance survey for the Integrated Postsecondary Education Data System (IPEDS). This report excludes state-funded expenditures associated with the Health Science Centers that focus on professional doctoral degrees within the Colleges of Medicine, Dentistry, Pharmacy, and Veterinary Medicine, etc.

This report uses the national standards established by the National Association of College and University Business Officers (NACUBO) for reporting expenditures by functional expense categories (e.g., Instruction, Research, Public Service, Academic Support, Student Service, Institutional Support, and Plant Operations and Maintenance) – see appendix A for additional details about these functional expense categories.

Note 1: It is important to note that the expenditures by category are estimates because of how the data is collected. The raw data of expenditures by activity category typically inflate instructional expenses and undercount research and public service expenses because most employees are funded from just one account code. Therefore, employees with instruction, research and public service duties will likely have all state-funded expenditures assigned to the single account code for instruction. To account for this issue, this EA report combines the raw instruction, research, and public service expenditure data and re-distributes the expenditures based on the percentage of state-funded salary and effort that is reported by academic year from a different dataset – see appendix B for additional details about the methodology used in this EA report.



EXPENDITURE ANALYSIS: 2021-22 STATE-FUNDED EXPENDITURES

CATEGORY	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
DIRECT EXPENDITURES (Dollars in Millions)													
INSTRUCTION	59.29 M	98.08 M	72.89 M	194.89 M	8.51 M	234.14 M	10.87 M	265.95 M	361.85 M	74.73 M	184.26 M	44.00 M	1,615.46 M
UNDERGRADUATE	38.39 M	72.55 M	61.33 M	120.38 M	7.33 M	143.62 M	10.59 M	176.30 M	187.19 M	57.67 M	125.81 M	35.54 M	1,062.01 M
BEGINNING GRADUATE	8.67 M	16.52 M	8.46 M	30.52 M	1.18 M	42.73 M	0.28 M	46.81 M	61.73 M	13.47 M	37.28 M	7.14 M	275.44 M
ADVANCED GRADUATE	12.23 M	9.01 M	3.10 M	43.99 M	0.00 M	47.76 M	0.00 M	42.85 M	112.93 M	3.58 M	21.17 M	1.32 M	278.02 M
RESEARCH	8.43 M	38.05 M	9.32 M	72.22 M	2.68 M	116.55 M	2.97 M	97.30 M	112.69 M	15.22 M	71.02 M	21.11 M	565.48 M
PUBLIC SERVICE	6.33 M	5.27 M	1.62 M	5.43 M	0.77 M	5.24 M	0.30 M	7.60 M	25.53 M	2.35 M	11.77 M	0.85 M	74.96 M
STUDENT SERVICES*	11.54 M	15.95 M	17.02 M	22.35 M	4.17 M	27.65 M	5.45 M	17.81 M	28.74 M	16.79 M	29.25 M	7.86 M	204.59 M
ACADEMIC SUPPORT*	37.45 M	81.74 M	23.61 M	156.43 M	7.91 M	140.02 M	5.19 M	144.49 M	206.61 M	36.42 M	147.04 M	25.06 M	1,011.98 M
INSTITUTIONAL SUPPORT*	35.15 M	48.50 M	40.99 M	60.99 M	9.31 M	60.45 M	9.81 M	90.32 M	68.30 M	24.94 M	49.83 M	17.32 M	515.89 M
PO&M*	20.23 M	25.31 M	13.74 M	63.27 M	3.11 M	69.83 M	6.09 M	51.99 M	73.12 M	23.54 M	50.04 M	10.47 M	410.74 M
TOTAL	178.43 M	312.90 M	179.19 M	575.59 M	36.47 M	653.87 M	40.67 M	675.47 M	876.84 M	193.99 M	543.22 M	126.66 M	4,399.09 M

TOTAL DIRECT & INDIRECT EXPENDITURES (Dollars in Millions)													
INSTRUCTION	144.60 M	218.11 M	156.15 M	412.68 M	26.16 M	430.84 M	31.38 M	485.69 M	636.43 M	157.60 M	377.04 M	84.60 M	3,162.16 M
UNDERGRADUATE	109.66 M	181.76 M	137.88 M	314.75 M	24.49 M	305.68 M	30.68 M	377.84 M	405.71 M	132.47 M	295.21 M	72.69 M	2,413.33 M
BEGINNING GRADUATE	13.45 M	24.95 M	13.70 M	44.28 M	1.67 M	62.96 M	0.70 M	60.03 M	84.23 M	19.57 M	54.01 M	10.26 M	391.11 M
ADVANCED GRADUATE	21.49 M	11.40 M	4.57 M	53.65 M	0.00 M	62.18 M	0.00 M	47.82 M	146.48 M	5.55 M	27.83 M	1.65 M	357.72 M
RESEARCH	20.55 M	84.62 M	19.98 M	152.93 M	8.25 M	214.46 M	8.57 M	177.69 M	198.21 M	32.11 M	145.32 M	40.58 M	1,106.88 M
PUBLIC SERVICE	13.28 M	10.17 M	3.05 M	9.99 M	2.06 M	8.57 M	0.72 M	12.09 M	42.20 M	4.29 M	20.86 M	1.48 M	130.05 M

STATE-FUNDABLE CREDIT HOURS

UNDERGRADUATE	204,181	638,752	372,108	1,122,545	39,047	962,986	20,332	1,588,000	1,115,169	383,497	923,894	222,841	7,593,352
BEGINNING GRADUATE	13,682	49,297	25,485	79,500	1,116	120,205	432	104,148	114,818	31,298	91,247	18,735	649,962
ADVANCED GRADUATE	26,532	13,936	7,162	55,784	0	85,639	0	39,178	171,212	10,108	36,301	1,979	447,831

	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
TOTAL DIRECT & INDIRECT INSTRUCTIONAL EXPENDITURES PER CREDIT HOUR													
UNDERGRADUATE	\$540	\$280	\$370	\$280	\$630	\$320	\$1,510	\$240	\$360	\$350	\$320	\$330	\$320
BEGINNING GRADUATE	\$980	\$510	\$540	\$560	\$1,500	\$520	\$1,630	\$580	\$730	\$630	\$590	\$550	\$600
ADVANCED GRADUATE	\$810	\$820	\$640	\$960	.	\$730	.	\$1,220	\$860	\$550	\$770	\$830	\$800

Note*: These expenditures are included in the indirect costs that are proportionally shared by Instruction, Research and Public Service.

2021-22 EXPENDITURE ANALYSIS: UNDERGRADUATE DIRECT INSTRUCTIONAL EXPENDITURES PER CREDIT HOUR BY DISCIPLINE

DISCIPLINE	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
AGRICULTURE	\$329	.	\$220	\$413	.	.	.	.	\$154	.	.	.	\$135
ARCHITECTURE	\$279	\$162	.	\$191	.	\$125	.	\$165	\$282	.	\$58	.	\$200
BIOLOGY AND BIOMEDICAL SCI.	\$181	\$103	\$149	\$118	\$116	\$85	.	\$95	\$134	\$114	\$127	\$122	\$119
BUSINESS & MANAGEMENT	\$212	\$108	\$244	\$101	\$235	\$125	.	\$112	\$82	\$162	\$152	\$200	\$136
COMMUNICATION	\$229	\$115	\$168	\$70	.	\$90	.	\$102	\$175	\$185	\$129	\$191	\$117
COMPUTER/INFO. SCIENCES	\$229	\$129	\$215	\$72	\$156	\$109	.	\$58	\$97	\$133	\$120	\$107	\$98
EDUCATION	\$178	\$130	\$138	\$142	.	\$228	.	\$120	\$164	\$190	\$173	\$204	\$162
ENGINEERING	\$373	\$234	\$362	\$170	\$272	\$330	.	\$214	\$262	\$245	\$192	\$267	\$234
ENGINEERING TECHNOLOGIES	\$547	\$191	\$285	\$134	.	.	.	.	\$219	\$147	.	\$171	\$190
ENGLISH LANGUAGE AND LIT.	\$175	\$164	\$151	\$121	\$179	\$236	.	\$190	\$219	\$153	\$163	\$141	\$182
ETHNIC/CULTURAL STUDIES	\$102	\$112	\$265	\$71	.	\$300	.	\$173	\$270	\$183	\$98	.	\$132
FAMILY/CONSUMER SCIENCES	.	.	.	.	.	\$103	.	.	\$221	\$74	.	\$110	\$108
FOREIGN LANGUAGES	\$232	\$107	\$243	\$112	.	\$174	\$857	\$124	\$307	\$250	\$140	\$188	\$170
HEALTH PROFESSIONS	\$170	\$175	\$171	\$168	.	\$221	.	\$103	\$197	\$134	\$105	\$140	\$152
HISTORY	\$114	\$154	\$168	\$76	\$197	\$146	.	\$119	\$380	\$107	\$161	\$153	\$150
LEGAL PROFESSIONS	.	.	\$166	.	.	.	.	\$182	.	.	.	\$225	\$209
LIBERAL ARTS AND HUMANITIES	\$128	\$145	\$68	\$100	\$167	\$121	\$514	\$70	\$374	\$150	\$190	.	\$203
LIBRARY SCIENCE	.	.	.	.	.	\$598	.	.	.	\$752	\$167	.	\$218
MATHEMATICS AND STATISTICS	\$179	\$103	\$108	\$110	\$129	\$123	.	\$101	\$113	\$142	\$90	\$100	\$115
MULTI/INTERDISCIPLINARY STUDY	\$204	.	\$139	.	\$264	\$357	\$504	\$273	\$154	\$238	\$67	\$302	\$177
NATURAL RESOURCES	\$234	\$105	\$159	\$125	.	\$43	\$210	\$224	\$90	\$99	\$203	\$113	\$103
PHILOSOPHY/RELIGIOUS STUDIES	\$91	\$114	\$102	\$145	.	\$134	.	\$98	\$314	\$137	\$106	\$125	\$134
PHYSICAL SCIENCES	\$211	\$82	\$157	\$152	\$173	\$114	.	\$89	\$119	\$167	\$122	\$174	\$125
PSYCHOLOGY	\$99	\$66	\$99	\$64	.	\$84	.	\$57	\$128	\$96	\$111	\$105	\$83
PUBLIC ADMIN. & SOCIAL SERVICES	\$181	\$110	\$155	\$119	.	\$148	.	\$194	.	\$119	\$116	\$123	\$152
RECREATION AND FITNESS STUDIES	\$215	\$97	\$189	\$121	.	\$143	.	\$132	\$114	\$93	\$112	\$122	\$112
SECURITY/PROTECTIVE SERVICES	\$126	\$70	\$111	\$39	.	\$101	.	\$93	.	\$103	.	\$158	\$87
SOCIAL SCIENCES	\$123	\$77	\$129	\$94	\$192	\$134	.	\$100	\$139	\$101	\$122	\$133	\$116
VISUAL AND PERFORMING ARTS	\$253	\$144	\$249	\$158	.	\$287	.	\$117	\$298	\$252	\$155	\$245	\$194
TOTAL	\$188	\$114	\$165	\$107	\$188	\$149	\$521	\$111	\$168	\$151	\$136	\$160	\$140



2021-22 EXPENDITURE ANALYSIS: BEGINNING GRADUATE DIRECT INSTRUCTIONAL EXPENDITURES PER CREDIT HOUR BY DISCIPLINE

DISCIPLINE	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
AGRICULTURE	\$1,197	.	.	.	.	.	.	.	\$541	.	.	.	\$473
ARCHITECTURE	\$778	\$320	.	\$248	.	\$564	.	.	\$983	.	\$277	.	\$362
BIOLOGY AND BIOMEDICAL SCI.	\$1,304	\$273	.	\$552	.	\$648	.	\$986	\$765	\$705	\$1,122	\$938	\$705
BUSINESS & MANAGEMENT	\$584	\$315	\$330	\$239	\$127	\$393	.	\$346	\$427	\$476	\$373	\$336	\$375
COMMUNICATION	.	\$717	.	\$230	.	\$406	.	\$565	\$864	\$667	\$411	\$448	\$470
COMPUTER/INFO. SCIENCES	\$1,088	\$262	.	\$271	\$910	\$216	\$688	\$424	\$233	\$733	\$303	\$1,303	\$316
EDUCATION	\$612	\$282	\$251	\$486	.	\$340	.	\$322	\$397	\$330	\$376	\$189	\$352
ENGINEERING	\$1,807	\$449	\$1,203	\$589	\$1,392	\$645	.	\$670	\$681	\$1,055	\$444	\$717	\$614
ENGINEERING TECHNOLOGIES	.	\$322	.	\$159	.	.	.	\$955	\$1,115	\$1,498	.	.	\$495
ENGLISH LANGUAGE AND LIT.	.	\$687	\$622	\$1,244	.	\$666	.	\$747	\$1,793	\$464	\$607	\$368	\$813
ETHNIC/CULTURAL STUDIES	.	\$285	.	\$830	.	.	.	\$346	\$911	.	\$663	.	\$713
FAMILY/CONSUMER SCIENCES	.	.	.	.	.	\$666	.	.	\$528	.	.	.	\$512
FOREIGN LANGUAGES	.	\$435	\$608	\$1,282	.	\$1,097	.	\$695	\$1,328	\$349	\$698	.	\$872
HEALTH PROFESSIONS	\$549	\$267	\$353	\$358	.	\$243	.	\$306	\$289	\$353	\$395	\$282	\$320
HISTORY	\$1,708	\$962	\$780	\$874	.	\$626	.	\$955	\$2,176	\$725	\$777	\$757	\$945
LEGAL PROFESSIONS	.	.	.	\$187	.	\$109	.	\$631	\$607	.	.	.	\$190
LIBERAL ARTS AND HUMANITIES	.	.	.	\$229	.	.	.	.	.	.	\$555	.	\$589
LIBRARY SCIENCE	.	.	.	.	.	\$190	.	.	.	.	\$276	.	\$298
MATHEMATICS AND STATISTICS	.	\$306	\$1,160	\$804	.	\$560	.	\$606	\$1,029	\$964	\$799	\$389	\$614
MULTI/INTERDISCIPLINARY STUDY	.	\$1,139	\$343	.	.	\$624	.	\$391	.	\$398	\$361	.	\$491
NATURAL RESOURCES	\$918	\$679	\$643	\$854	.	.	.	.	\$457	.	.	\$630	\$550
PHILOSOPHY/RELIGIOUS STUDIES	.	.	.	\$1,442	.	\$860	.	\$662	\$2,242	.	\$1,151	.	\$1,063
PHYSICAL SCIENCES	\$1,444	\$558	.	\$1,701	.	\$746	.	\$518	\$1,514	.	\$1,040	.	\$909
PSYCHOLOGY	\$495	\$623	.	\$656	.	\$406	.	\$452	.	\$537	\$510	\$355	\$507
PUBLIC ADMIN. & SOCIAL SERVICES	\$338	\$217	\$298	\$261	.	\$185	.	\$467	.	\$233	\$242	\$296	\$315
RECREATION AND FITNESS STUDIES	\$308	\$547	.	\$754	.	\$205	.	\$1,114	\$560	\$585	\$397	\$408	\$398
SECURITY/PROTECTIVE SERVICES	\$682	\$339	\$501	\$307	.	\$203	.	\$395	.	\$392	\$260	\$306	\$323
SOCIAL SCIENCES	\$472	\$506	\$631	\$1,153	.	\$485	.	\$830	\$797	\$530	\$595	\$665	\$650
VISUAL AND PERFORMING ARTS	.	\$601	.	\$498	.	\$775	.	\$690	\$1,492	\$645	\$685	.	\$735
TOTAL	\$634	\$335	\$332	\$384	\$1,057	\$355	\$639	\$449	\$538	\$430	\$409	\$381	\$424



2021-22 EXPENDITURE ANALYSIS: ADVANCED GRADUATE DIRECT INSTRUCTIONAL EXPENDITURES PER CREDIT HOUR BY DISCIPLINE

DISCIPLINE	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
AGRICULTURE	.	.	.	.	.	.	.	.	\$529	.	.	.	\$408
ARCHITECTURE	.	.	.	\$3,393	.	\$847	.	.	\$1,798	.	.	.	\$1,424
BIOLOGY AND BIOMEDICAL SCI.	.	\$813	.	\$1,223	.	\$347	.	\$2,385	\$908	.	\$415	.	\$749
BUSINESS & MANAGEMENT	.	\$993	.	\$1,861	.	\$1,434	.	\$2,665	\$3,563	.	\$1,166	.	\$1,957
COMMUNICATION	.	.	.	.	.	\$661	.	\$1,418	\$1,607	.	.	.	\$1,136
COMPUTER/INFO. SCIENCES	.	\$307	.	\$1,150	.	\$556	.	\$841	\$401	.	\$370	.	\$641
EDUCATION	\$718	\$576	\$674	\$1,026	.	\$394	.	\$791	\$1,079	\$651	\$527	\$610	\$667
ENGINEERING	\$1,105	\$535	.	\$1,294	.	\$582	.	\$1,623	\$655	.	\$575	.	\$869
ENGINEERING TECHNOLOGIES	.	.	.	.	.	.	.	.	\$1,068	.	.	.	\$747
ENGLISH LANGUAGE AND LIT.	.	\$953	.	.	.	\$390	.	\$995	\$1,023	.	\$494	.	\$602
ETHNIC/CULTURAL STUDIES	.	.	.	\$811	.	.	.	.	\$771	.	\$754	.	\$691
FAMILY/CONSUMER SCIENCES	.	.	.	.	.	\$834	.	.	\$705	.	.	.	\$693
FOREIGN LANGUAGES	.	\$421	.	\$1,700	.	\$424	.	.	\$993	.	\$602	.	\$679
HEALTH PROFESSIONS	\$377	\$437	\$384	\$513	.	\$513	.	\$511	\$358	\$292	\$653	.	\$370
HISTORY	.	.	.	\$1,975	.	\$537	.	.	\$954	.	\$409	.	\$793
LEGAL PROFESSIONS	\$440	.	.	\$333	.	\$470	.	.	\$513	.	.	.	\$406
LIBERAL ARTS AND HUMANITIES	.	.	.	\$591	.	.	.	.	.	.	.	.	\$707
LIBRARY SCIENCE	.	.	.	.	.	\$517	.	.	.	.	.	.	\$482
MATHEMATICS AND STATISTICS	.	\$761	.	\$894	.	\$754	.	\$995	\$1,529	.	\$812	.	\$926
MULTI/INTERDISCIPLINARY STUDY	.	\$1,050	.	.	.	\$975	.	\$1,077	.	\$778	\$806	.	\$1,060
NATURAL RESOURCES	\$1,249	.	.	\$851	.	.	.	.	\$706	.	\$191	.	\$678
PHILOSOPHY/RELIGIOUS STUDIES	.	.	.	.	.	\$550	.	.	\$2,098	.	\$489	.	\$706
PHYSICAL SCIENCES	\$1,289	\$1,112	.	\$1,519	.	\$411	.	\$1,053	\$656	.	\$517	.	\$666
PSYCHOLOGY	.	\$777	.	\$1,172	.	\$576	.	\$915	\$1,039	.	\$778	\$980	\$812
PUBLIC ADMIN. & SOCIAL SERVICES	.	\$700	.	\$1,276	.	\$1,146	.	\$916	.	.	\$2,245	\$975	\$1,127
RECREATION AND FITNESS STUDIES	.	.	.	.	.	\$856	.	.	\$870	.	.	.	\$717
SECURITY/PROTECTIVE SERVICES	.	.	.	\$1,164	.	\$647	.	\$2,634	.	.	.	.	\$1,066
SOCIAL SCIENCES	.	\$579	.	\$1,542	.	\$1,003	.	\$1,255	\$1,145	.	\$566	.	\$964
VISUAL AND PERFORMING ARTS	.	.	.	.	.	\$943	.	.	\$1,577	.	\$463	.	\$1,024
TOTAL	\$461	\$647	\$433	\$789	.	\$558	.	\$1,094	\$660	\$354	\$583	\$667	\$621

Appendix A

The National Association of College and University Business Officers (NACUBO) have established national accounting standards for functional expense categories according to the purpose for which the expenses were incurred. The table below defines the categories.

INSTRUCTION	This category includes expenses related to activities that are part of an institution's instruction program. Expenses incurred to perform instruction for credit and noncredit courses, and academic, vocational, and technical instruction should be included.
RESEARCH	This category includes all expenses related to activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses incurred to carry out individual and/or project research as well as that of institutes and research centers.
PUBLIC SERVICE	This category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution, such as community service programs and cooperative extension services. Expenses incurred to provide patient services, conferences, institutes, general advisory services, reference bureaus, radio/television, consulting, and similar non-instructional services to particular sectors of the community are included here.
ACADEMIC SUPPORT	<p>This category includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the following activities: retention, preservation, and display of educational materials (e.g. libraries, museums, and galleries); provision of services that directly assist the academic functions of the institution (e.g. audiovisual services and information technology); academic administration and personnel providing administrative support and management direction to the primary missions (such as deans); and support for course and curriculum development.</p> <p>It is important to note that the New EA report includes 'Scholarships, Fellowships, and Waivers' expenses in the 'Academic Support' category to avoid discrepancies with other, more comprehensive, financial aid reporting. In part, this is necessary because the New EA report only includes appropriated funds and the majority of gift aid is classified as 'local funds'.</p>
STUDENT SERVICE	This classification includes expenses incurred for offices of admissions and the registrar and activities whose primary purpose is to contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. Includes student activities, cultural events, intramural athletics, student organizations, counseling and career guidance, student aid administration, and student health service.
INSTITUTIONAL SUPPORT	This category includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations; administrative information technology; employee personnel and records; support services to faculty and staff.
PLANT OPERATIONS AND MAINTENANCE	This category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Includes items such as janitorial/utility services; repairs to building, furniture, and equipment; maintenance of facilities; etc.

Appendix A *continued*

The PCS Account codes (#01245) that are reported on the Operating Budget for state-funded expenditures are grouped into the following NACUBO functional expense category.

PCS	PCS LABEL	NACUBO/ICOFA GROUPS	NEW EA GROUPS
1	PHYSICAL PLANT ADMINISTRATION	POM	POM
2	UTILITIES	POM	POM
3	BUILDING MAINTENANCE	POM	POM
5	CUSTODIAL SERVICES	POM	POM
11	GENERAL ACADEMIC INSTRUCTION	INSTRUCTION	INSTRUCTION
20	ACADEMIC INFRASTRUCTURE SUPPORT ORGANIZATIONS	RESEARCH	RESEARCH
21	INSTITUTES AND RESEARCH CENTERS	RESEARCH	RESEARCH
22	INDIVIDUAL OR PROJECT RESEARCH	RESEARCH	RESEARCH
31	PATIENT SERVICES	PUBLIC SERVICE	PUBLIC SERVICE
32	PUBLIC SERVICES	PUBLIC SERVICE	PUBLIC SERVICE
33	COOPERATIVE EXTENSION SERVICES	PUBLIC SERVICE	PUBLIC SERVICE
34	PUBLIC BROADCASTING SERVICES	PUBLIC SERVICE	PUBLIC SERVICE
35	MUSEUMS AND GALLERIES	ACADEMIC SUPPORT	ACADEMIC SUPPORT
40	ACADEMIC ADVISING	ACADEMIC SUPPORT	ACADEMIC SUPPORT
41	LIBRARIES	ACADEMIC SUPPORT	ACADEMIC SUPPORT
42	MUSEUMS AND GALLERIES	ACADEMIC SUPPORT	ACADEMIC SUPPORT
43	AUDIO-VISUAL SERVICES	ACADEMIC SUPPORT	ACADEMIC SUPPORT
44	COMPUTING SUPPORT	ACADEMIC SUPPORT	ACADEMIC SUPPORT
46	ACADEMIC ADMINISTRATION	ACADEMIC SUPPORT	ACADEMIC SUPPORT
51	STUDENT SERVICE ADMINISTRATION	STUDENT SERVICES	STUDENT SERVICES
52	CAMPUS EVENTS/ORGANIZATION	**	STUDENT SERVICES
53	INTRAMURAL/CLUBS SPORTS	STUDENT SERVICES	STUDENT SERVICES
58	WOMEN'S INTERCOLLEGIATE ATHLETICS	STUDENT SERVICES	STUDENT SERVICES
61	GENERAL ADMINISTRATION	INSTITUTIONAL SUPPORT	INSTITUTIONAL SUPPORT
73	INDEPENDENT OPERATIONS/DEMONSTRATION SCHOOLS	ACADEMIC SUPPORT	ACADEMIC SUPPORT
78	CONTINUING EDUCATION	INSTRUCTION	INSTRUCTION
86	STUDENT FINANCIAL AID	SCHOLARSHIPS/FELLOWSHIPS	ACADEMIC SUPPORT*
93	ADMINISTERED FUNDS	INSTITUTIONAL SUPPORT	INSTITUTIONAL SUPPORT
97	NEED-BASED FINANCIAL/EDUCATIONAL AID	SCHOLARSHIPS/FELLOWSHIPS	ACADEMIC SUPPORT*
98	ACADEMIC-BASED FINANCIAL/EDUCATIONAL AID	SCHOLARSHIPS/FELLOWSHIPS	ACADEMIC SUPPORT*
	ALL OTHER PCS CODES		AUXILIARY

Note*: The financial aid expenses have been re-classified as 'Academic Support' because the majority of financial "gift" aid (even from state-funds) is categorized as 'local funds' – not state appropriations. Since the EA report only includes state-funds, we re-classified the portion of financial aid (that is classified as state-appropriations) as 'academic support' so the EA did not mislead readers by reporting an artificially low amount of state-funded financial aid.

Appendix B

The high level summary of the methodology used by the Chancellor's staff to produce the new EA report is outlined below.

STEPS	ACTIONS
1	Split Total Expenditures by Activity
1.1	Functional Expense Categories: State-funded expenditures during the fiscal year as reported on the Operating Budget submissions are aggregated by functional expense categories.
1.2	Adjust Instruction, Research & Public Service: The raw instruction, research, and public service expenditure data from Step 1.1 is combined and then re-classified based on the percentage of state-funded effort – as measured in 'Person Years' (element #1526) – that is reported by academic year from the Instruction & Research Data (IRD) submission. It is important to note that ratios derived from the IRD do not include the Person Year efforts of employees who are on courtesy appointments (PAY_PLAN=98, 99). The actual adjustment multiplies the total combined raw expenditure data by the effort percentages to derive the Direct costs for instruction, research and public service.
1.3	Spread Indirect Costs: To calculate the total full costs of instruction, research and public service, the expenses for the other activity categories are proportionally allocated to the tripartite mission of the university – of instruction, research and public service. The indirect expenses are split into two groups in recognition that Student Services and a piece of Academic Support really only support the Instruction and Research missions – not Public Service. To accomplish this, we have split Academic Support into two units: expenses reported as advising and financial aid will only be shared with Instruction and Research; whereas, the remaining Academic Support expenses (academic administration, computing support, libraries, etc...) will be shared across all three categories – see table on next page.
2	Split Instructional Expenditures by Level
2.1	Split Direct Instructional Expenses by Level: The Operating Budget (OB) data does not differentiate instructional expenses by level, but the Instruction & Research Data (IRD) does report instructor salaries and instructor effort by level. Therefore, the IRD is used to calculate the fraction of each state-funded employee's salary is dedicated to instruction at each level. Salary is used (instead of Person Years) in recognition that instructors are paid differently based on the level and discipline. The employee's total state-funded salary, from the IRD.WKPF table, is split by activity, level, and CIP based on the IRD.WKA data. The partitioned salary data is then aggregated to produce 'Level Weights' for: undergraduate, beginning graduate, and advanced graduate. The 'Level Weights' are then multiplied by the estimate of direct instructional expenditures from Step 1.2.
2.2	Split Indirect Instructional Expenses by Level: The method for splitting indirect instructional expenses by level uses the ratio of state-funded student credit hours at each level and not IRD salary data. This approach treats each credit hour the same regardless of level in recognition that each student has an equal share of the indirect expenses that support their education.
2.3	Total Instructional Expenses per Credit Hour: The Total Instructional expenses per credit hour are calculated by adding the direct and indirect instructional expenses by level, then dividing by the number of state-fundable, student credit hours at each level from the SIF.COURSES_TAKEN table.

Appendix B *continued*

The table below provides additional details about how the functional expense categories are treated during the ‘spread’ of indirect expenses in Step 1.3.

CATEGORIES	METHODOLOGY
Instruction	These expenses will <u>not</u> be shared as indirect costs.
Research	These expenses will <u>not</u> be shared as indirect costs.
Public Service	These expenses will <u>not</u> be shared as indirect costs.
SPREAD TO INSTRUCTION & RESEARCH	
Student Service	These expenses will be shared as indirect expenses with Instruction and Research based on the ratio of adjusted direct expenditures.
Academic Support (Advising & Financial Aid)	The expenses reported as advising and financial aid will be shared as indirect expenses with Instruction and Research based on the ratio of adjusted direct expenditures.
SPREAD TO INSTRUCTION, RESEARCH AND PUBLIC SERVICE	
Academic Support (All other)	The remaining Academic Support expenses (academic administration, computing support, libraries, audio-visual services, museums) will be shared as indirect expenses with Instruction, Research, and Public Service based on the ratio of adjusted direct expenditures.
Institutional Support	These expenses will be shared as indirect expenses with Instruction, Research, and Public Service based on the ratio of adjusted direct expenditures.
Plant Operations and Maintenance (PO&M).	These expenses will be shared as indirect expenses with Instruction, Research, and Public Service based on the ratio of adjusted direct expenditures.



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