

Accounting - CIP 5203

Instructional Cost Detail

	Lower Division				Upper Division			
	FY 09	FY 08	FY 07	FY 06	FY 09	FY 08	FY 07	FY 06
STUDENT FYE	41.0	53.4	45.1	46.6	33.8	23.8	29.7	24.1
Credits	1,230	1,602	1,353	1,398	1,015	713	890	723
Tuition Revenue	229,518	290,282	235,760	226,196	189,380	129,214	155,100	116,981
Total Instructional Costs	174,612	206,819	136,906	244,816	189,163	124,091	187,516	186,958
SMSU Instr Exp/FYE	4,259	3,873	3,036	5,254	5,592	5,220	6,320	4,854
State Average Exp/FYE	5,144	4,763			6,520	5,671		
% Return on Investment	131%	140%	172%	92%	100%	104%	83%	63%

Institutional Allocation Detail

Institution	Lower Division				Upper Division			
	FY 09	FY 08	FY 07	FY 06	FY 09	FY 08	FY 07	FY 06
Bemidji SU	2,161	2,625	2,660	2,634	4,072	4,812	3,227	4,636
Minnesota SU, Mankato	2,260	2,023	2,319	2,168	2,929	2,452	2,840	2,783
Minnesota SU Moorhead	3,260	3,117	2,478	2,550	4,563	3,533	3,374	3,486
Southwest Minnesota SU	2,372	2,155	1,873	2,605	3,248	3,008	3,688	4,035
St Cloud	2,862	2,555	2,338	2,374	3,112	2,774	2,535	2,582
Winona	2,619	2,282	2,210	2,402	3,428	3,251	3,283	3,523
MnSCU System Average	2,395	2,506	2,369	2,403	3,111	2,918	2,858	2,885

Funding Data	FY 09	FY 08	FY 07	FY 06	FY 09	FY 08	FY 07	FY 06
Total Gain/(Loss)	0	5,342	11,674	0	0	0	(16,129)	(19,367)
Gain/(Loss) per FYE	0	100	259	0	0	0	(544)	(804)