Tuition, Tuition Exceptions, & Financial Aid Allocation

- Student tuition is allocated across credit hours enrolled for term.
- Student tuition exceptions are allocated across credit hours enrolled for term.
- Student unrestricted financial aid is allocated across credit hours enrolled for term.

**Instructional activity** is the student credit hours instructed for courses in a school/college, teaching department, or program.

**Unrestricted financial aid** is tuition-funded aid and excludes room & board and athletics books & supplies aid.

- Gross Tuition
- Tuition Exceptions
- Tuition
- Financial Aid
- Net Tuition

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Total salaries paid from faculty accounts are totaled. Benefits are calculated at their respective rates based on the account the salaries are paid from.

Compensation is allocated across instructional and release credit units.

50% of instructional compensation proportion is allocated across student credit hours instructed. 50% of instructional compensation proportion is allocated across credit (course) units instructed.

The non-instructional compensation proportion is assigned as a support cost at the program, department, or college level. University related release compensation is excluded from the report.

Compensation for individuals who were on sabbatical or leave for a full or partial year have the proportional amount of compensation allocated among all instructional activity.

Individuals on sabbatical or leave for a full or partial year have the proportional amount of compensation allocated among all instructional activity.

Matched Instructional Compensation

Proportional sabbatical or leave compensation.

Unmatched Instructional Compensation

Instructional Costs

Support Costs (Page 3)
Support Costs Allocation

Instructional Compensation Allocation (Page 2)

Instructional release, sabbatical, and leave allocated compensation

School/college staff compensation and expenditures

Online Programming Support Costs

Banner Finance

Marketing expenditures from Org 360003 - Digital Strategy and Course development costs from Org 714003 - Digital Education

Classified as a direct or indirect support cost dependent on relation to program.

Support cost assignments and allocations supported by workbooks.

Direct Support Costs

Indirect Support Costs
Financial Profile Summary

Tuition + Financial Aid = Net Tuition

Banner Finance

Fees and other revenue

Instructional Costs + Direct Support Costs + Indirect Support Costs = Total Costs

Contribution (Net Margin)

Gross Margin % = ( Net tuition + Fees and other revenue - Instructional Costs ) / Tuition + Fees and other revenue

Direct Margin % = ( Net tuition + Fees and other revenue - Instructional + Direct Support Costs ) / Tuition + Fees and other revenue

Contribution Margin % = Contribution (Net Margin) / Tuition + Fees and other revenue