

	{ A }	{ B }	{ C }	{ D }	{ E }	{ F }	
	Total Expenditures (from Budget Review process for 2003-04 budget)	Total Program FTE excluding Coop FTE	Total Expenditures / Total Program FTE (from Budget Review process for 2003-04 budget) { A / B }	Differential Pricing Revenue FY05 YTD (from DP Revenue worksheet)	Total Expenditures adjusted by DP Revenue { A - D }	Total Expenditures adjusted by Differential Pricing Revenue { E / B }	% change { F - C } / C
Respiratory Care	\$377,941	33.3	\$11,350	\$39,876	\$338,065	\$10,152	-10.6%
Associate Degree Nursing	\$2,036,204	194.0	\$10,496	\$168,388	\$1,867,816	\$9,628	-8.3%
Dental Assisting	\$279,345	30.1	\$9,281	\$12,796	\$266,549	\$8,855	-4.6%
Dental Hygiene	\$780,325	61.8	\$12,627	\$46,507	\$733,818	\$11,874	-6.0%
Health Records/Medical Office	expenditure and FTE data broken were out for each program in Budget Review; Differential Pricing Revenue worksheet combined revenues for each.						
EMT	\$357,408	51.7	\$6,913	\$34,568	\$322,840	\$6,244	-9.7%
Autobody/Fender	\$276,513	53.1	\$5,207	\$36,369	\$240,144	\$4,522	-13.2%
Automotive Technology	\$345,150	56.7	\$6,087	\$39,636	\$305,514	\$5,388	-11.5%
Electronics	\$563,359	90.8	\$6,204	\$26,268	\$537,091	\$5,915	-4.7%
Manufacturing	\$150,774	36.5	\$4,131	\$20,196	\$130,578	\$3,577	-13.4%

Total Program Expenditures = (cost of direct instruction for the program) + (dept/division administrative costs allocated the program) + (overhead for the program)

Cost per FTE = (Total Program Expenditures) / (Total Program FTE excluding Coop FTE)