# A Comparative Analysis of College Expenditure in the United States and Ontario 

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This report examines data on operating expenditure per full-time equivalent student at community colleges in the United States and Ontario. Depending on the method used to equate U.S. and Canadian currency, expenditure per FTE student in Ontario sits somewhere between $74 \%$ and $92 \%$ of a comparable U.S. value. Notwithstanding this relative disadvantage, students in Ontario support, through tuition and other fees, a higher proportion of college operating expenditure than do students in the United States (30.8\% vs. 23.5\%).

It is generally acknowledged that the educational attainment of a given population contributes significantly to the economic success of the jurisdiction within which it resides. That being the case, it is not surprising that particular jurisdictions use comparative measures of the resources afforded their educational institutions in shaping public policy with respect to them. The Association of Colleges of Applied Arts and Technology of Ontario has expressed interest in whether the resources available to community colleges in Ontario are comparable to those afforded to similar institutions in the United States. Edward DesRosiers and Associates was asked to attempt to answer that question.

The most comprehensive source of data on American post-secondary institutions resides within the Integrated Postsecondary Education Data System (IPEDS) maintained by the National Center for Educational Statistics in Washington. While data are not always available for all institutions (some 8,300 of them) in all years, the data that are available are generally accessible to the knowledgeable public and can be manipulated in a variety of ways.

In selecting a group of peer institutions in the U.S., we opted to identify all public institutions within the variable "Level of Institution" who were indicated as offering programs of "at least 2 but less than 4 years (below the Baccalaureate)". This generated a universe of 1,267 colleges in the U.S. Within this universe, only 1,077 institutions ( $85.0 \%$ ) reported both the full time equivalent enrolment and fiscal data in sufficient detail to permit subsequent analysis. For most individual states, the analysis encompassed more than $70 \%$ of all state institutions and we are satisfied that this provides a representative picture of college expenditure at the state level, the exceptions being Alaska ( $66.7 \%$ ), California ( $61.8 \%$ ), Kentucky ( $6.3 \%$ ) and Missouri ( $69.2 \%$ ). Of these, we would caution against using state-level expenditure per FTE data for Alaska and Kentucky, in particular.

The IPEDS data file employed was designated as representing the year 2000. From it, we used sub-files for revenue and expenditure and for enrolment. For reasons not clear to us, this included the revenue and expenditure file related to fiscal 1999-2000 and the enrolment file to Fall 2000. Although in our view not the most appropriate match, fiscal data for 2000-2001 were not available nor were enrolment data for Fall 1999. From other sources, we have determined that there was very little change in enrolment at public colleges between the two years and we are satisfied that the concatenation of 1999-2000 expenditure and 2000 FTE enrolment data is acceptable for purposes of this analysis.

Ontario data were derived from the Colleges Financial Information System (CFIS) and from ACAATO. For purposes of strict comparability, 1999-2000 fiscal data for Ontario were used in conjunction with FTE enrolment data for 2000.

In effecting a comparative analysis of levels of expenditures per FTE student between Ontario and the various jurisdictions in the U.S., some adjustment of the financial data needs to be undertaken. With respect to the U.S. data, it is noted that significant Federal funding for student aid is flowed through institutional budgets. Hence, expenditure for scholarships and bursaries reported by American colleges represents $11.4 \%$ of their total unadjusted operating expenditure. This compares with a $2.4 \%$ figure for Ontario's CAATs. In order to make the financial data for the two more comparable, we have eliminated expenditure for scholarships and bursaries from both data sets. Furthermore, CFIS financial data include expenditure for ancillary operations and for plant assets, which are not treated as operating expenditure in the U.S. These expenditure items have, therefore been eliminated from the Ontario data.

With these adjustments, we have calculated expenditure per FTE for Ontario CAATs and for each state jurisdiction in the U.S. These U.S. detail are presented in Table 1.

In order to make the U.S. and Ontario data more comparable, some adjustment needs to be made to reflect currency differences between the U.S. and Canada. Table 2 presents the U.S. data in Canadian dollar terms using the average exchange rate for the Canadian dollar (\$0.68) for the college fiscal year 1999-2000. It might be argued, however, that since the Canadian dollar has recently been undervalued relative to its U.S. counterpart, a strict currency conversion based on exchange rates will unduly inflate the U.S. data in a comparative analysis of this sort. An alternative approach, which is intended to take account of price differences in the two countries, is to use a conversion rate based on a calculation of Purchasing Power Parity (PPP). A recent Statistics Canada study of bilateral PPP between the U.S. and Canada estimated a conversion rate of $85 \%$ for the period in question. The U.S. data adjusted for purchasing power parity are presented in Table 3. Although currency conversion using PPP is, in many respects, a more sophisticated approach to a comparative expenditure analysis, the values generated by Statistics Canada are really intended for adjustments made to Gross Domestic Product. A greater degree of accuracy in an analysis of this sort would require the determination of the particular basket of goods and services used by post-secondary institutions and the calculation of purchasing power equivalencies for the items in that basket. Such an undertaking was clearly beyond the scope of the present report.

In the brief table which follows, we have set out summary data for the U.S., using various currency options, as well as data for Ontario CAATs. In total, expenditure per FTE student in Ontario sits somewhere between $74 \%$ (straight currency conversion) and $92 \%$ (PPP) of a comparable U.S. value. The particular areas of deficiency in Ontario appear broadly in the areas of institutional support, i.e. in administrative and student services and in plant maintenance.

| Expenditure per FTE Student in the United States and Ontario |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| 1999-2000 |  |  |  |  |  |  |
|  | Academic <br> Services | Admin <br> Services | Plant and <br> Property | Student <br> Services | Other | Total |
| U.S. <br> (US\$s) | 4,801 | 1,277 | 830 | 872 | 192 | 7,972 |
| U.S. <br> (Cdn\$s) | 7,063 | 1,879 | 1,222 | 1,283 | 283 | 11,729 |
| U.S. <br> (PPP) | 5,648 | 1,502 | 977 | 1,026 | 226 | 9,379 |
| CAATs <br> (Cdn \$s) | 5,744 | 1,022 | 803 | 792 | 272 | 8,633 |

A further question which ACAATO asked us to address was the percentage of total operating expenditure supported by tuition and fee income. For the convenience of the reader wishing to compare the data in this analysis with that presented above, U.S. data are presented in actual U.S. dollars (Table 4), in equivalent Canadian dollars calculated using official exchange rates (Table 5) and in Canadian dollars calculated using purchasing power parity (Table 6). The percentage share, of course, remains unchanged regardless of the particular currency array used.

In Ontario, tuition and fee revenue constituted $\$ 444,661,236$ or $30.8 \%$ of total operating expenditure in fiscal 1999-2000. In the United States, tuition and fee revenue of $\$ 5,577,867,469$ US represented $23.5 \%$ of operating revenue.

| Table 1 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| U.S. College Operating Expenditure 1999-2000 Actual U.S. \$s (excluding Scholarships and Bursaries) |  |  |  |  |  |  |
|  | Acad Services | Admin Services | Plant \& Property | Student Services | Other | Total |
|  |  |  |  |  |  |  |
| Alabama | 4,236 | 1,095 | 711 | 898 | 546 | 7,486 |
| Alaska | 16,712 | 7,986 | 2,997 | 2,089 | 279 | 30,063 |
| Arizona | 3,851 | 956 | 555 | 600 | 265 | 6,227 |
| Arkansas | 4,708 | 1,304 | 844 | 882 | 474 | 8,213 |
| California | 3,893 | 1,116 | 677 | 991 | 206 | 6,882 |
| Colorado | 4,478 | 926 | 742 | 741 | 149 | 7,036 |
| Connecticut | 5,996 | 1,809 | 766 | 1,564 | -5 | 10,130 |
| Delaware | 6,496 | 1,395 | 1,246 | 844 | 967 | 10,948 |
| Florida | 5,043 | 1,284 | 824 | 867 | 108 | 8,125 |


| Georgia | 5,531 | 1,469 | 926 | 782 | 0 | 8,707 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hawaii | 5,978 | 755 | 533 | 903 | 2 | 8,170 |
| Idaho | 6,699 | 1,159 | 722 | 843 | 122 | 9,545 |
| lowa | 5,847 | 1,494 | 756 | 745 | 107 | 8,950 |
| Illinois | 4,000 | 1,848 | 987 | 676 | 192 | 7,704 |
| Indiana | 5,281 | 1,079 | 717 | 530 | 3 | 7,611 |
| Kansas | 4,743 | 1,327 | 970 | 929 | 110 | 8,080 |
| Kentucky | 4,264 | 520 | 304 | 340 | 213 | 5,642 |
| Louisiana | 4,017 | 1,156 | 634 | 550 | 23 | 6,380 |
| Maine | 7,157 | 1,650 | 1,319 | 1,264 | 104 | 11,493 |
| Maryland | 5,323 | 1,833 | 971 | 955 | 174 | 9,256 |
| Massachusetts | 5,156 | 1,373 | 884 | 1,252 | 256 | 8,919 |
| Michigan | 5,720 | 1,237 | 973 | 1,409 | 731 | 10,069 |
| Minnesota | 5,713 | 1,133 | 934 | 1,302 | 0 | 9,082 |
| Mississippi | 4,613 | 1,001 | 893 | 753 | 64 | 7,324 |
| Missouri | 4,679 | 989 | 848 | 634 | 414 | 7,564 |
| Montana | 6,234 | 2,636 | 1,160 | 1,882 | 80 | 11,992 |
| Nebraska | 4,671 | 1,355 | 673 | 594 | 26 | 7,318 |
| Nevada | 4,407 | 751 | 699 | 615 | 4 | 6,476 |
| New | 4,066 | 2,824 | 668 | 523 | 0 | 8,081 |
| New Jersey | 4,148 | 1,527 | 826 | 726 | 130 | 7,356 |
| New Mexico | 5,428 | 1,203 | 797 | 1,150 | 599 | 9,176 |
| New York | 5,157 | 1,615 | 1,031 | 867 | 25 | 8,695 |
| N. Carolina | 5,608 | 1,317 | 850 | 701 | 37 | 8,514 |
| N. Dakota | 5,550 | 1,496 | 1,219 | 698 | 186 | 9,148 |
| Ohio | 5,431 | 1,429 | 1,032 | 897 | 229 | 9,018 |
| Oklahoma | 6,447 | 1,895 | 1,726 | 1,171 | 37 | 11,276 |
| Oregon | 6,779 | 2,014 | 915 | 1,095 | 548 | 11,352 |
| Pennsylvania | 4,949 | 1,337 | 834 | 842 | 165 | 8,127 |
| Rhode Island | 4,213 | 1,142 | 932 | 638 | 0 | 6,925 |
| S. Carolina | 5,203 | 1,129 | 772 | 987 | 328 | 8,418 |
| S. Dakota | 4,946 | 997 | 704 | 585 | 128 | 7,360 |
| Tennessee | 4,055 | 701 | 535 | 605 | 107 | 6,003 |
| Texas | 4,501 | 1,060 | 789 | 657 | 356 | 7,362 |
| Utah | 4,552 | 1,066 | 852 | 966 | 227 | 7,664 |
| Vermont | 4,385 | 855 | 649 | 297 | -42 | 6,144 |
| Virginia | 3,938 | 933 | 582 | 513 | 33 | 5,999 |
| Washington | 4,648 | 960 | 585 | 884 | 8 | 7,085 |
| W. Virginia | 5,091 | 995 | 823 | 871 | 275 | 8,055 |
| Wisconsin | 8,480 | 1,550 | 1,517 | 1,324 | 58 | 12,930 |
| Wyoming | 4,752 | 1,221 | 1,350 | 845 | 84 | 8,252 |
| Total US | 4,801 | 1,277 | 830 | 872 | 192 | 7,972 |

U.S. College Operating Expenditure 1999-2000

Canadian \$s using Exchange Rates
(excluding Scholarships and Bursaries)

|  | Acad <br> Services | Admin <br> Services |  <br> Property | Student <br> Services | Other | Total |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Alabama | 6,233 | 1,611 | 1,046 | 1,321 | 803 | 11,013 |
| Alaska | 24,588 | 11,749 | 4,409 | 3,073 | 411 | 44,230 |
| Arizona | 5,666 | 1,407 | 817 | 883 | 389 | 9,161 |
| Arkansas | 6,926 | 1,918 | 1,242 | 1,297 | 698 | 12,083 |
| California | 5,727 | 1,642 | 995 | 1,458 | 302 | 10,125 |
| Colorado | 6,589 | 1,363 | 1,091 | 1,090 | 219 | 10,351 |
| Connecticut | 8,822 | 2,662 | 1,127 | 2,301 | -7 | 14,904 |
| Delaware | 9,557 | 2,053 | 1,833 | 1,242 | 1,423 | 16,108 |
| Florida | 7,420 | 1,889 | 1,212 | 1,275 | 158 | 11,954 |


| Georgia | 8,137 | 2,161 | 1,362 | 1,150 | 0 | 12,810 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hawaii | 8,794 | 1,110 | 784 | 1,329 | 3 | 12,020 |
| Idaho | 9,856 | 1,706 | 1,062 | 1,240 | 179 | 14,043 |
| lowa | 8,602 | 2,198 | 1,112 | 1,097 | 157 | 13,167 |
| Illinois | 5,885 | 2,719 | 1,452 | 995 | 283 | 11,334 |
| Indiana | 7,770 | 1,587 | 1,055 | 780 | 5 | 11,197 |
| Kansas | 6,979 | 1,953 | 1,427 | 1,367 | 162 | 11,888 |
| Kentucky | 6,274 | 765 | 447 | 500 | 314 | 8,300 |
| Louisiana | 5,911 | 1,700 | 933 | 809 | 33 | 9,386 |
| Maine | 10,530 | 2,428 | 1,940 | 1,859 | 152 | 16,909 |
| Maryland | 7,832 | 2,697 | 1,428 | 1,405 | 255 | 13,618 |
| Massachusetts | 7,585 | 2,020 | 1,300 | 1,842 | 376 | 13,122 |
| Michigan | 8,415 | 1,820 | 1,431 | 2,073 | 1,075 | 14,814 |
| Minnesota | 8,405 | 1,667 | 1,374 | 1,915 | 0 | 13,362 |
| Mississippi | 6,787 | 1,473 | 1,313 | 1,108 | 94 | 10,776 |
| Missouri | 6,884 | 1,455 | 1,247 | 933 | 609 | 11,128 |
| Montana | 9,172 | 3,878 | 1,707 | 2,768 | 117 | 17,643 |
| Nebraska | 6,872 | 1,993 | 990 | 874 | 38 | 10,766 |
| Nevada | 6,484 | 1,104 | 1,029 | 905 | 5 | 9,527 |
| New | 5,982 | 4,155 | 983 | 770 | 0 | 11,889 |
| New Jersey | 6,102 | 2,246 | 1,215 | 1,068 | 191 | 10,823 |
| New Mexico | 7,986 | 1,770 | 1,173 | 1,691 | 881 | 13,501 |
| New York | 7,587 | 2,377 | 1,516 | 1,275 | 37 | 12,792 |
| N. Carolina | 8,251 | 1,938 | 1,251 | 1,032 | 54 | 12,526 |
| N. Dakota | 8,166 | 2,200 | 1,793 | 1,027 | 274 | 13,460 |
| Ohio | 7,990 | 2,102 | 1,518 | 1,320 | 337 | 13,268 |
| Oklahoma | 9,485 | 2,788 | 2,539 | 1,723 | 54 | 16,590 |
| Oregon | 9,974 | 2,963 | 1,346 | 1,612 | 806 | 16,701 |
| Pennsylvania | 7,281 | 1,967 | 1,227 | 1,239 | 243 | 11,957 |
| Rhode Island | 6,199 | 1,681 | 1,371 | 938 | 0 | 10,188 |
| S. Carolina | 7,655 | 1,661 | 1,135 | 1,451 | 482 | 12,385 |
| S. Dakota | 7,277 | 1,467 | 1,036 | 860 | 189 | 10,829 |
| Tennessee | 5,966 | 1,031 | 787 | 890 | 157 | 8,831 |
| Texas | 6,622 | 1,559 | 1,161 | 967 | 523 | 10,832 |
| Utah | 6,697 | 1,568 | 1,254 | 1,421 | 334 | 11,275 |
| Vermont | 6,452 | 1,258 | 955 | 437 | -62 | 9,040 |
| Virginia | 5,794 | 1,373 | 856 | 755 | 49 | 8,826 |
| Washington | 6,838 | 1,413 | 861 | 1,300 | 11 | 10,424 |
| W. Virginia | 7,490 | 1,464 | 1,210 | 1,282 | 405 | 11,851 |
| Wisconsin | 12,477 | 2,281 | 2,232 | 1,949 | 85 | 19,023 |
| Wyoming | 6,991 | 1,797 | 1,986 | 1,243 | 124 | 12,142 |
| Total US | 7,063 | 1,879 | 1,222 | 1,283 | 283 | 11,729 |
| Table 3 |  |  |  |  |  |  |


| (excluding Scholarships and Bursaries) |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
|  | Acad <br> Services | Admin <br> Services |  <br> Property | Student <br> Services | Other | Total |
|  |  |  |  |  |  |  |
| Alabama | 4,984 | 1,288 | 837 | 1,056 | 642 | 8,806 |
| Alaska | 19,661 | 9,395 | 3,525 | 2,457 | 329 | 35,368 |
| Arizona | 4,531 | 1,125 | 653 | 706 | 311 | 7,326 |
| Arkansas | 5,539 | 1,534 | 993 | 1,037 | 558 | 9,662 |
| California | 4,580 | 1,313 | 796 | 1,166 | 242 | 8,096 |
| Colorado | 5,268 | 1,090 | 872 | 871 | 175 | 8,277 |
| Connecticut | 7,055 | 2,129 | 901 | 1,840 | -6 | 11,918 |
| Delaware | 7,642 | 1,641 | 1,466 | 993 | 1,138 | 12,880 |
| Florida | 5,933 | 1,510 | 969 | 1,020 | 127 | 9,559 |



| Georgia | 124,426,841 | 572,593,602 | 21.7\% |
| :---: | :---: | :---: | :---: |
| Hawaii | 32,644,513 | 122,518,067 | 26.6\% |
| Idaho | 14,320,140 | 64,973,821 | 22.0\% |
| Iowa | 124,030,064 | 400,200,117 | 31.0\% |
| Illinois | 312,599,863 | 1,413,335,720 | 22.1\% |
| Indiana | 63,592,791 | 214,217,391 | 29.7\% |
| Kansas | 64,638,442 | 328,398,265 | 19.7\% |
| Kentucky | 21,920,256 | 37,968,818 | 57.7\% |
| Louisiana | 38,618,985 | 189,953,325 | 20.3\% |
| Maine | 14,991,642 | 55,131,686 | 27.2\% |
| Maryland | 189,505,630 | 530,994,647 | 35.7\% |
| Massachusetts | 122,927,361 | 427,871,906 | 28.7\% |
| Michigan | 260,523,996 | 1,025,157,419 | 25.4\% |
| Minnesota | 194,181,910 | 592,088,626 | 32.8\% |
| Mississippi | 60,811,717 | 341,587,903 | 17.8\% |
| Missouri | 44,447,004 | 172,502,340 | 25.8\% |
| Montana | 8,206,316 | 37,269,800 | 22.0\% |
| Nebraska | 33,936,371 | 152,296,482 | 22.3\% |
| Nevada | 32,983,000 | 132,544,904 | 24.9\% |
| New Hampshire | 21,557,474 | 43,975,589 | 49.0\% |
| New Jersey | 228,714,377 | 585,819,577 | 39.0\% |
| New Mexico | 31,105,040 | 268,615,658 | 11.6\% |
| New York | 453,964,798 | 1,244,572,480 | 36.5\% |
| N. Carolina | 134,971,161 | 825,802,532 | 16.3\% |
| N. Dakota | 17,487,523 | 59,602,122 | 29.3\% |
| Ohio | 288,904,143 | 843,273,641 | 34.3\% |
| Oklahoma | 61,224,003 | 428,496,933 | 14.3\% |
| Oregon | 91,979,204 | 523,298,126 | 17.6\% |
| Pennsylvania | 188,392,207 | 486,455,101 | 38.7\% |
| Rhode Island | 19,170,609 | 59,899,154 | 32.0\% |
| S. Carolina | 92,108,251 | 351,909,632 | 26.2\% |
| S. Dakota | 12,427,198 | 30,861,810 | 40.3\% |
| Tennessee | 85,413,296 | 329,693,894 | 25.9\% |
| Texas | 440,426,522 | 1,850,943,569 | 23.8\% |
| Utah | 34,911,618 | 127,402,006 | 27.4\% |
| Vermont | 8,791,681 | 11,336,465 | 77.6\% |
| Virginia | 128,626,018 | 437,414,126 | 29.4\% |
| Washington | 230,363,922 | 813,081,480 | 28.3\% |
| W. Virginia | 8,590,726 | 37,681,925 | 22.8\% |
| Wisconsin | 125,576,994 | 726,578,143 | 17.3\% |
| Wyoming | 17,370,561 | 87,377,257 | 19.9\% |
|  |  |  |  |
| Total US | 5,577,867,469 | 23,723,902,976 | 23.5\% |

Table 5
U.S. College Tuition Fee Revenue 1999-2000
(Canadian \$s using Exchange Rates)
Per FTE Student and as a Percentage of Operating Expenditure

|  | Tuition and <br> Fee Revenue | Operating <br> Expenditure | Fees as \% of <br> Expenditure |
| :--- | ---: | ---: | ---: |
| Alabama | $148,026,007$ | $540,654,277$ | $27.4 \%$ |
| Alaska | 848,046 | $20,920,708$ | $4.1 \%$ |
| Arizona | $194,649,766$ | $785,824,040$ | $24.8 \%$ |
| Arkansas | $50,277,571$ | $261,687,353$ | $19.2 \%$ |
| California | $399,868,727$ | $5,099,722,747$ | $7.8 \%$ |
| Colorado | $157,776,083$ | $433,067,316$ | $36.4 \%$ |
| Connecticut | $82,443,629$ | $312,004,735$ | $26.4 \%$ |
| Delaware | $24,092,578$ | $111,771,380$ | $21.6 \%$ |
| Florida | $555,223,955$ | $2,347,966,971$ | $23.6 \%$ |


| Georgia | 183,063,592 | 842,431,107 | 21.7\% |
| :---: | :---: | :---: | :---: |
| Hawaii | 48,028,398 | 180,255,299 | 26.6\% |
| Idaho | 21,068,575 | 95,593,049 | 22.0\% |
| Iowa | 182,479,832 | 588,796,358 | 31.0\% |
| Illinois | 459,914,061 | 2,079,377,016 | 22.1\% |
| Indiana | 93,561,201 | 315,168,373 | 29.7\% |
| Kansas | 95,099,621 | 483,157,536 | 19.7\% |
| Kentucky | 32,250,283 | 55,861,807 | 57.7\% |
| Louisiana | 56,818,369 | 279,469,748 | 20.3\% |
| Maine | 22,056,526 | 81,112,760 | 27.2\% |
| Maryland | 278,811,075 | 781,228,444 | 35.7\% |
| Massachusetts | 180,857,475 | 629,508,612 | 28.7\% |
| Michigan | 383,297,190 | 1,508,267,813 | 25.4\% |
| Minnesota | 285,691,075 | 871,113,256 | 32.8\% |
| Mississippi | 89,469,533 | 502,562,855 | 17.8\% |
| Missouri | 65,392,870 | 253,794,902 | 25.8\% |
| Montana | 12,073,582 | 54,833,374 | 22.0\% |
| Nebraska | 49,929,050 | 224,066,936 | 22.3\% |
| Nevada | 48,526,398 | 195,007,331 | 24.9\% |
| New Hampshire | 31,716,538 | 64,699,298 | 49.0\% |
| New Jersey | 336,497,134 | 861,889,887 | 39.0\% |
| New Mexico | 45,763,441 | 395,202,086 | 11.6\% |
| New York | 667,897,905 | 1,831,083,283 | 36.5\% |
| N. Carolina | 198,576,974 | 1,214,965,971 | 16.3\% |
| N. Dakota | 25,728,603 | 87,689,910 | 29.3\% |
| Ohio | 425,051,618 | 1,240,670,424 | 34.3\% |
| Oklahoma | 90,076,111 | 630,428,186 | 14.3\% |
| Oregon | 135,324,849 | 769,904,900 | 17.6\% |
| Pennsylvania | 277,172,946 | 715,699,421 | 38.7\% |
| Rhode Island | 28,204,851 | 88,126,920 | 32.0\% |
| S. Carolina | 135,514,710 | 517,748,749 | 26.2\% |
| S. Dakota | 18,283,575 | 45,405,587 | 40.3\% |
| Tennessee | 125,664,725 | 485,063,737 | 25.9\% |
| Texas | 647,979,651 | 2,723,209,681 | 23.8\% |
| Utah | 51,363,887 | 187,440,818 | 27.4\% |
| Vermont | 12,934,803 | 16,678,829 | 77.6\% |
| Virginia | 189,241,651 | 643,547,649 | 29.4\% |
| Washington | 338,924,035 | 1,196,250,061 | 28.3\% |
| W. Virginia | 12,639,147 | 55,439,714 | 22.8\% |
| Wisconsin | 184,755,760 | 1,068,981,608 | 17.3\% |
| Wyoming | 25,556,522 | 128,554,212 | 19.9\% |
|  |  |  |  |
| Total US | 8,206,464,501 | 34,903,907,038 | 23.5\% |

Table 6

| U.S. College Tuition Fee Revenue 1999-2000(Canadian $\$$ s using Purchasing Power Parity)Per FTE Student and as a Percentage of Operating Expenditure |  |  |  |
| :---: | :---: | :---: | :---: |
|  | Tuition and Fee Revenue | Operating Expenditure | Fees as \% of Expenditure |
| Alabama | 118,367,151 | 432,327,452 | 27.4\% |
| Alaska | 678,129 | 16,728,984 | 4.1\% |
| Arizona | 155,649,259 | 628,374,396 | 24.8\% |
| Arkansas | 40,203,833 | 209,255,029 | 19.2\% |
| California | 319,750,042 | 4,077,929,713 | 7.8\% |
| Colorado | 126,163,678 | 346,296,880 | 36.4\% |
| Connecticut | 65,925,020 | 249,490,696 | 26.4\% |
| Delaware | 19,265,329 | 89,376,591 | 21.6\% |
| Florida | 443,977,913 | 1,877,522,514 | 23.6\% |


| Georgia | 146,384,519 | 673,639,532 | 21.7\% |
| :---: | :---: | :---: | :---: |
| Hawaii | 38,405,309 | 144,138,902 | 26.6\% |
| Idaho | 16,847,224 | 76,439,789 | 22.0\% |
| Iowa | 145,917,722 | 470,823,667 | 31.0\% |
| Illinois | 367,764,545 | 1,662,747,906 | 22.1\% |
| Indiana | 74,815,048 | 252,020,460 | 29.7\% |
| Kansas | 76,045,226 | 386,350,900 | 19.7\% |
| Kentucky | 25,788,536 | 44,669,198 | 57.7\% |
| Louisiana | 45,434,100 | 223,474,500 | 20.3\% |
| Maine | 17,637,226 | 64,860,807 | 27.2\% |
| Maryland | 222,947,800 | 624,699,585 | 35.7\% |
| Massachusetts | 144,620,425 | 503,378,713 | 28.7\% |
| Michigan | 306,498,819 | 1,206,067,552 | 25.4\% |
| Minnesota | 228,449,306 | 696,574,854 | 32.8\% |
| Mississippi | 71,543,196 | 401,868,121 | 17.8\% |
| Missouri | 52,290,593 | 202,943,929 | 25.8\% |
| Montana | 9,654,489 | 43,846,824 | 22.0\% |
| Nebraska | 39,925,142 | 179,172,332 | 22.3\% |
| Nevada | 38,803,529 | 155,935,181 | 24.9\% |
| New Hampshire | 25,361,734 | 51,735,987 | 49.0\% |
| New Jersey | 269,075,738 | 689,199,502 | 39.0\% |
| New Mexico | 36,594,165 | 316,018,421 | 11.6\% |
| New York | 534,076,233 | 1,464,202,918 | 36.5\% |
| N. Carolina | 158,789,601 | 971,532,391 | 16.3\% |
| N. Dakota | 20,573,556 | 70,120,144 | 29.3\% |
| Ohio | 339,887,227 | 992,086,636 | 34.3\% |
| Oklahoma | 72,028,239 | 504,114,039 | 14.3\% |
| Oregon | 108,210,828 | 615,644,854 | 17.6\% |
| Pennsylvania | 221,637,891 | 572,300,119 | 38.7\% |
| Rhode Island | 22,553,658 | 70,469,593 | 32.0\% |
| S. Carolina | 108,362,648 | 414,011,332 | 26.2\% |
| S. Dakota | 14,620,233 | 36,308,012 | 40.3\% |
| Tennessee | 100,486,231 | 387,875,169 | 25.9\% |
| Texas | 518,148,849 | 2,177,580,669 | 23.8\% |
| Utah | 41,072,492 | 149,884,713 | 27.4\% |
| Vermont | 10,343,154 | 13,337,018 | 77.6\% |
| Virginia | 151,324,727 | 514,604,854 | 29.4\% |
| Washington | 271,016,379 | 956,566,447 | 28.3\% |
| W. Virginia | 10,106,736 | 44,331,676 | 22.8\% |
| Wisconsin | 147,737,640 | 854,797,815 | 17.3\% |
| Wyoming | 20,435,954 | 102,796,773 | 19.9\% |
|  |  |  |  |
| Total US | 6,562,197,022 | 27,910,474,089 | 23.5\% |

