



Office of the Washington State Auditor

Pat McCarthy

# Medical Education Costs in Washington

Joint Legislative Audit Review Committee  
September 13, 2017

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# Audit questions

1. What is the cost per student of medical education at the University of Washington? What are the fund sources?
2. What is the cost of medical education for students from Wyoming, Alaska, Montana and Idaho (WWAMI partner states) attending the University of Washington's medical school?
3. Are any Washington state funds or Washington resident student tuition used to subsidize students from WWAMI partner states?
4. What is the planned cost per student of medical education at Washington State University? What are the fund sources?

# Key findings

1. Medical education at the University of Washington cost \$90,640 for any student in fiscal year 2015
2. The cost is the same for students from Wyoming, Alaska, Montana and Idaho
3. Washington state funds and resident tuition may subsidize less than 2 percent of the cost for WWAMI students
4. Medical education at Washington State University is planned to cost \$125,960 per student in fiscal year 2023

# Costs not comparable

**Tuition** is not the same as **cost of education**

Costs are based on **different years**

Costs are **estimated**

**Maturity** of a medical school impacts costs

UW has the advantage of **economies of scale**

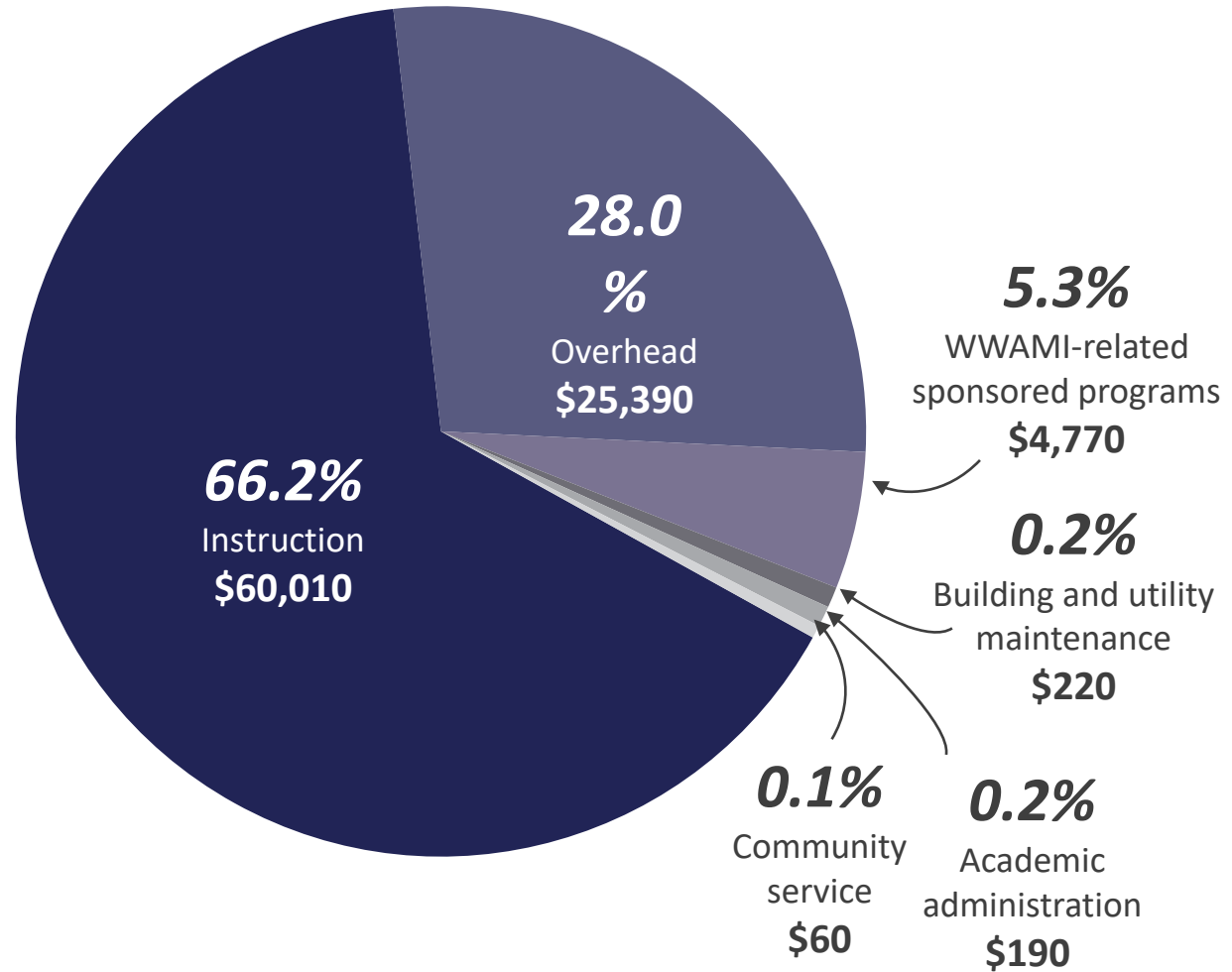
# What is the cost of medical education at UW?

# \$90,640

for each student in  
fiscal year 2015

## Methodology

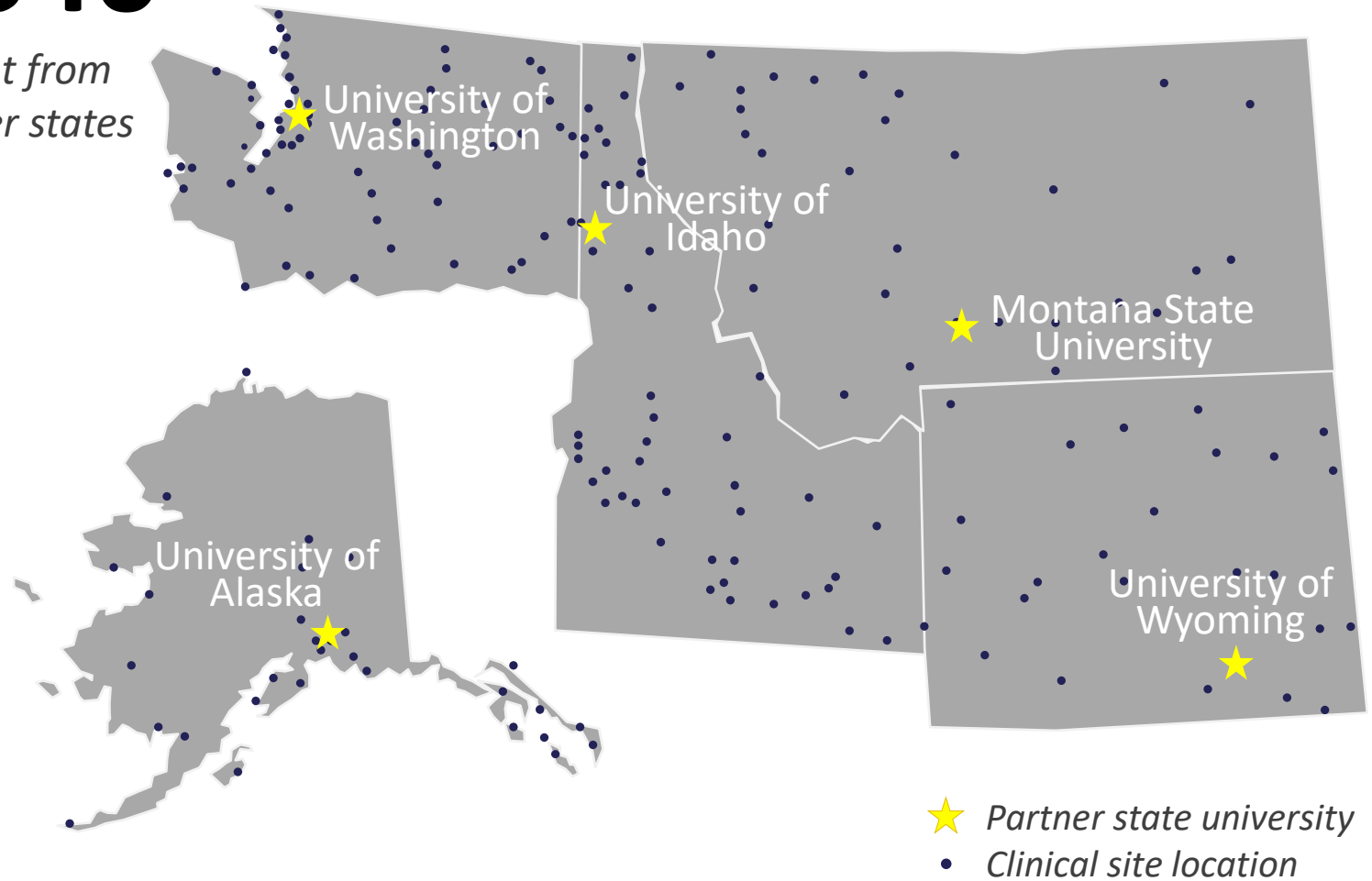
- Reviewed financial transactions
- Identified medical school-only costs
- Excluded other programs, sponsored research, hospitals
- Added overhead
- Distributed costs across students enrolled



# What is the cost for students from WWAMI partner states?

# \$90,640

*for any student from  
WWAMI partner states*



# What sources fund medical education at UW?

*Fiscal year 2015*



## Fund sources:

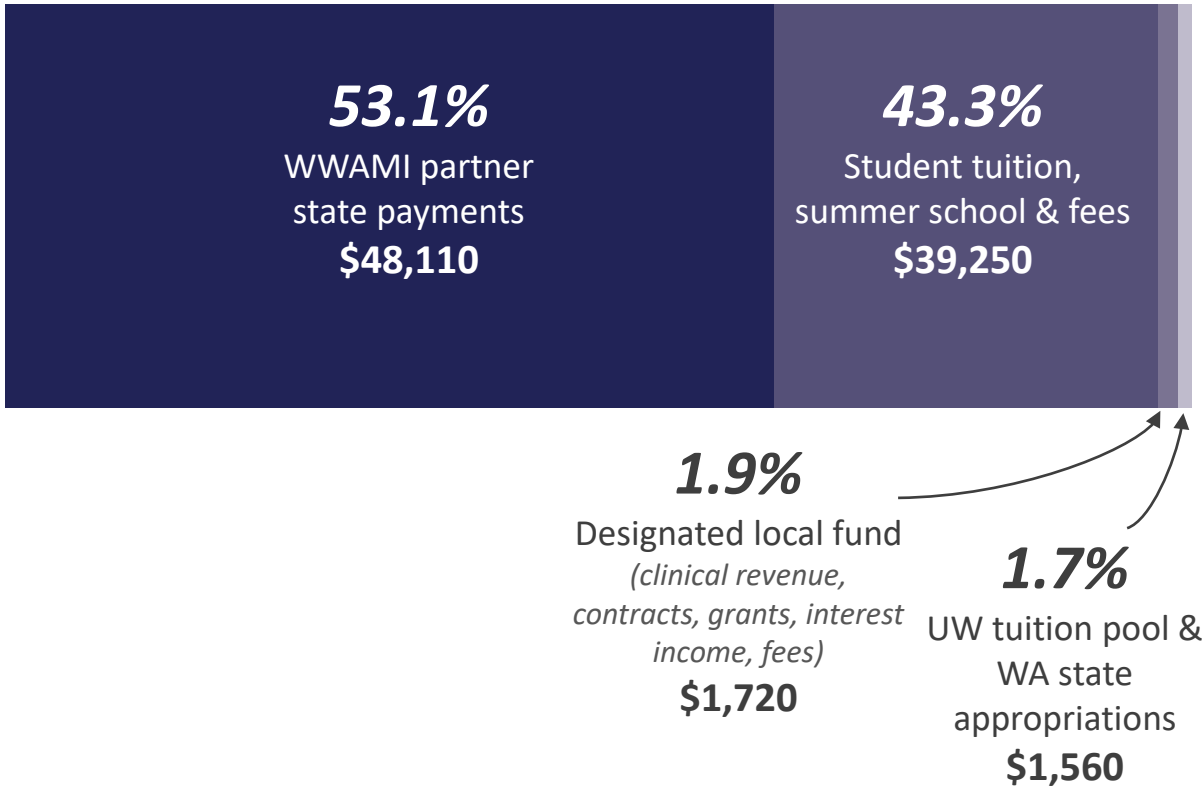
- Discretionary funds  
*(Designated operating fund)*
  - Contracts and grants
  - Overhead
  - Other
  - WA state appropriations & UW tuition pool  
*(General operating fund)*
- Designated local fund

## Methodology:

- Calculated partner state payments
- Calculated student tuition
- Proportionally allocated revenue for discretionary funds, state appropriations, and the UW tuition pool

# What sources fund medical education at UW?

*Fiscal year 2015*



## Methodology:

- *Calculated partner state payments*
- *Calculated student tuition*
- *Proportionally allocated revenue for discretionary funds, state appropriations, and the UW tuition pool*



# Does Washington subsidize WWAMI partner state students?

Fiscal year 2015



**1.7%**  
*estimated subsidy*

**1.9%**  
Designated local fund  
*(clinical revenue, contracts, grants, interest income, fees)*  
**\$1,720**

**1.7%**  
UW tuition pool & WA state appropriations  
**\$1,560**

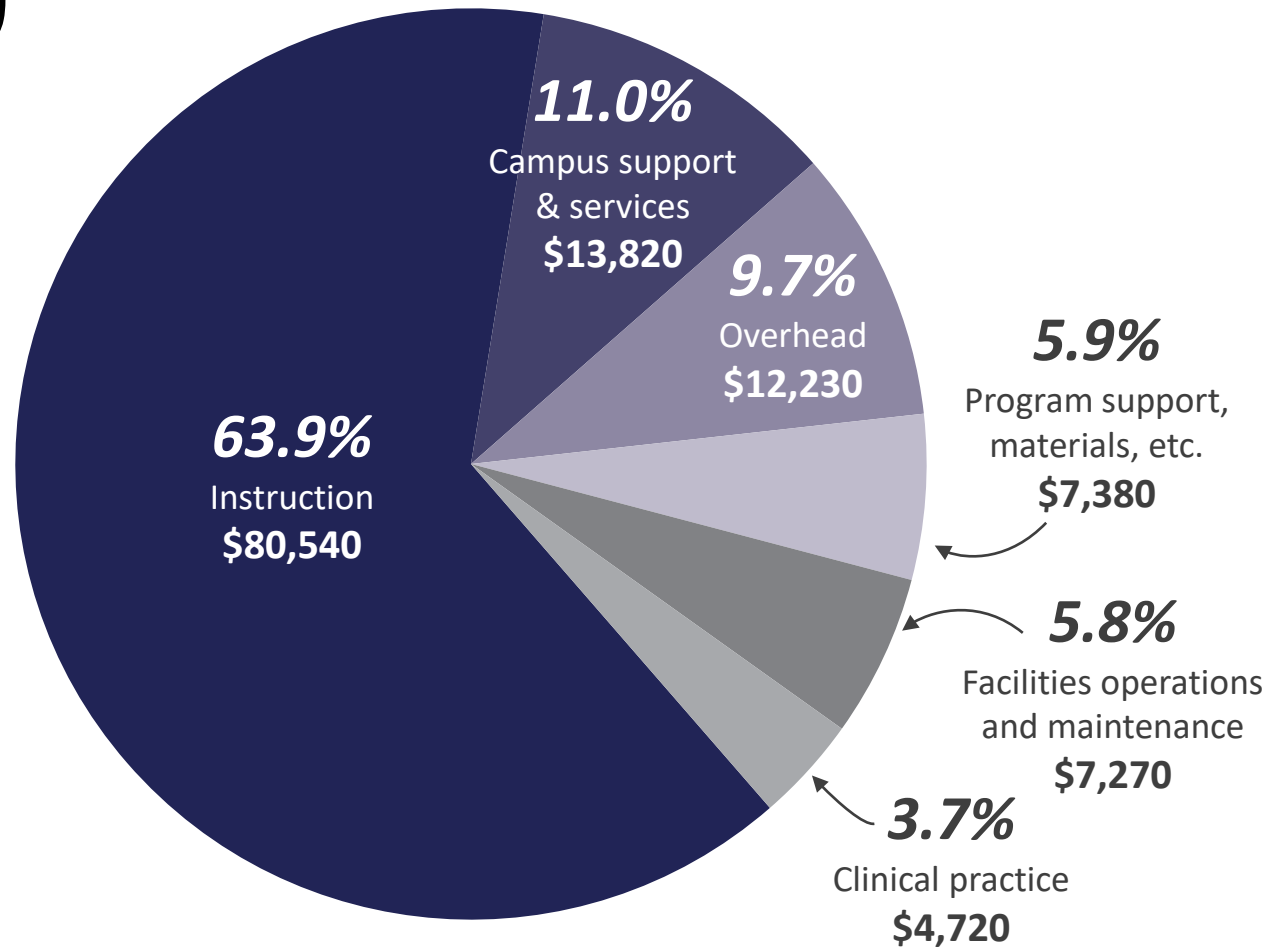
## Methodology:

- Calculated partner state payments
- Calculated student tuition
- Proportionally allocated revenue for discretionary funds, state appropriations, and the UW tuition pool

# What are planned costs for medical education at WSU?

# \$125,960

for each student in  
fiscal year 2023

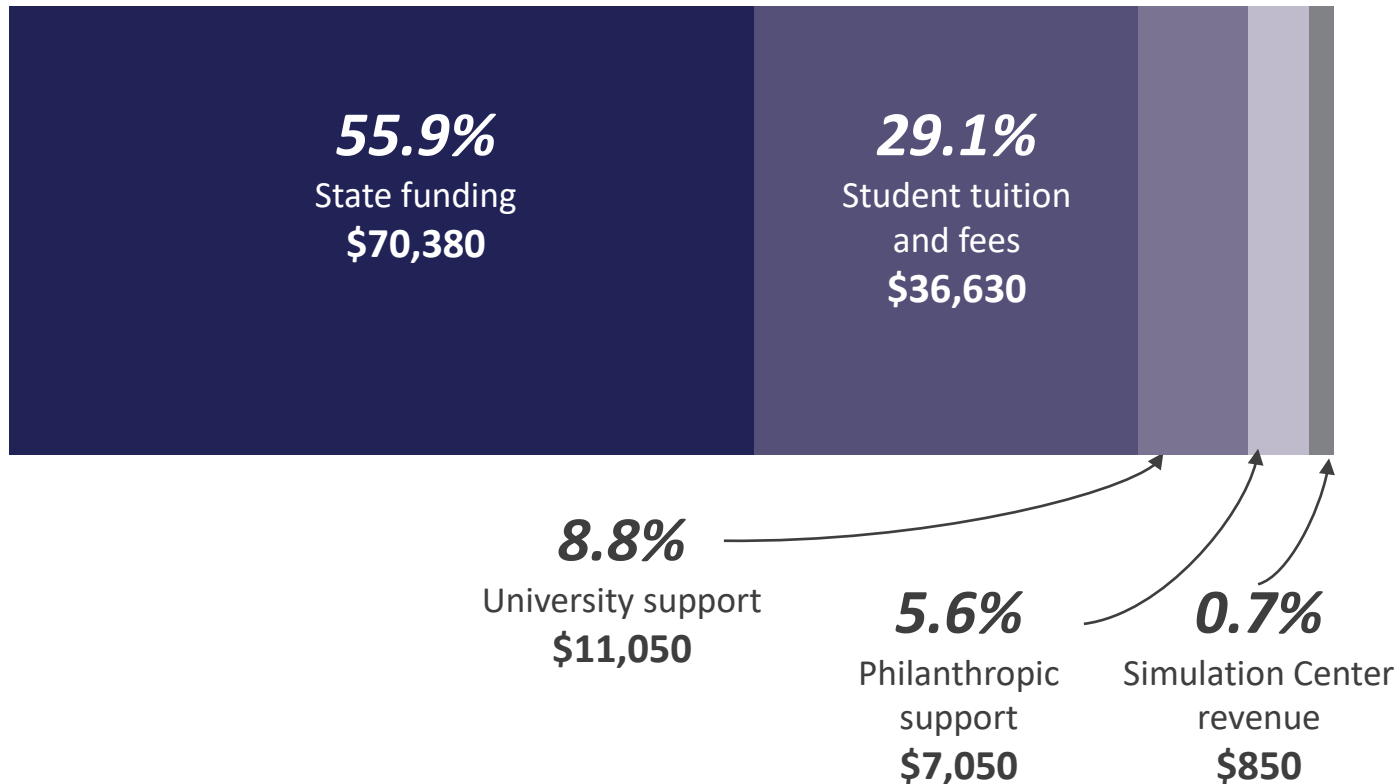


## Methodology

- Identified medical school-only costs
- Excluded other programs and sponsored research
- Added overhead
- Distributed costs across students enrolled

# What sources will fund medical education at WSU?

*Fiscal year 2023*



# Contacts

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