

Four schools made substantial additions between 1921 and 1940. One school made two additions between 1941 and 1960 and two schools each one addition. Three schools have made additions since 1961.

(e) *Ownership*

All of these facilities are private nonprofit organizations.

(f) *Current Value*

As of the end of 1965, the total estimated current value of these five facilities is \$3,520,000, ranging from \$590,000 to \$830,000.

B. COSTS AND USER CHARGES

1. CONSTRUCTION AND OPERATING COSTS

(a) *Construction Costs*

Construction costs for one new school (250 students) of podiatry have been estimated between \$6 and \$7 million at \$35 per square foot. This includes built-in equipment in the amount of \$1,250,000. Construction costs to build new or additional structures in cities where podiatry colleges operate range from \$25 to \$40 per square foot. Cost for renovation ranges from \$14 to \$28 per square foot. Movable equipment cost estimates range from \$450,000 to \$1,250,000 (\$755,000).

(b) *Operating Costs*

Present podiatry college student bodies range from 86 to 200 and total 713. One school has only three classes enrolled. Annual maintenance and operations expenses (including repairs and replacements) for the five podiatry colleges in 1965 ranged from \$132,065 to \$490,919, with an average of \$207,750.

2. USER CHARGES

(a) User charges are comprised of student tuition and fees and expenses paid by affiliated institutions. These charges are expressed in the following table as a percent of the regular operating program and maintenance cost (excluding capital financing):

School:	User charges as a percent of operating costs
No. 1.....	Less than 50.
No. 2.....	Less than 90.
No. 3.....	Less than 98½.
No. 4.....	Less than 109.
No. 5.....	Less than 123.

(b) Three of the five schools have no capital indebtedness. One school utilized approximately 1½ percent of user charges to reduce capital indebtedness. Two other schools set aside excess user charges (9 and 23 percent) to replenish resources.

(c) None of the costs of podiatry school facilities and structures have been met, as yet, from State or local government reserves. One school will have received approximately 15 percent of its operations and maintenance costs in 1965-66 from a State government.