

TABLE 1	
INSTITUTIONAL COSTS - FY 2021	
University of Northern Iowa	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
I. Programs Included in Unit Costs	
A. Instruction	\$63,841,460
B. Research	210,226
C. Academic Support	19,573,343
D. Student Services	6,862,136
E. Institutional Support	25,329,098
F. Plant Operations & Maintenance (excluding Building Repairs)	25,083,690
Subtotal	140,899,953
G. Less Indirect Cost Recovery	(1,262,317)
Subtotal - Included	139,637,636
II. Programs Excluded from Unit Costs	
A. Building Repairs	8,331,338
B. Public Service	599,295
C. Scholarships and Fellowships	14,233,561
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (CDC)	365,474
G. Reimbursed Indirect Costs	1,262,317
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	24,791,985
III. Total Operating Expenditures	\$164,429,621

1. General Education Fund.

TABLE 2	
INSTITUTIONAL COSTS - FY 2021	
University of Northern Iowa	
Unit Cost Expenditures Classified by Student Level	
General Program Operations ¹	
I. Expenditures Included in Unit Costs ²	
A. Lower Division	\$31,218,216
B. Upper Division	87,218,097
D. Masters	14,183,198
E. Advanced Graduate	7,018,125
F. Professional	
Subtotal - Included	\$139,637,636
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	8,331,338
B. Public Service	599,295
C. Scholarships and Fellowships	14,233,561
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support Organized Activities	365,474
G. Reimbursed Indirect Costs	1,262,317
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$24,791,985
III. Total Operating Expenditures	\$164,429,621
<p>1. General Education Fund.</p> <p>2. Includes instruction, research, academic support, student services, institutional support, and plant operations and maintenance, except for building repair. The total differs from Table 1 due to the exclusion of expenditures not attributable to instructional units.</p>	

TABLE 3					
INSTITUTIONAL COSTS - FY 2021					
University of Northern Iowa					
Cost Per Full-Time Equivalent Student/Headcount Excluding Indirect Costs Reimbursed from Sponsored Programs					
Student Level	Number of FTE Students*	Student Headcount	General Program Expenditures	General Program Unit Cost	
				per FTE	Per Student Headcount
A. Lower Division	3,003	3,177	\$37,598,044	\$12,520	\$11,834
B. Upper Division	4,746	5,127	85,097,632	17,930	16,598
Undergraduate Composite	7,749	8,304	122,695,676	15,834	14,775
C. Masters	800	1,020	15,045,487	18,807	14,750
D. Advanced Graduate	88	198	1,896,472	21,551	9,578
E. Professional			0	--	--
Total Composite	8,637	9,522	\$139,637,635	\$16,167	\$14,665

*FTE based on 30 credit hours for undergraduate students

TABLE 4			
INSTITUTIONAL COSTS - FY 2021			
University of Northern Iowa			
Expenditures Not Allocated to Student Levels (General Program Operation Only)			
Excluded Expenditures	Expenditures	Total FTE Students	Cost per FTE Student
A. Building Repairs	\$8,331,338	8,637	\$965
B. Public Service	599,295		69
C. Scholarships and Fellowships	14,233,561		1,648
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support	365,474		42
Organized Activities			
G. Reimbursed Indirect Costs	1,262,317		146
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
Total Excluded	\$24,791,985		\$2,870