

TABLE 1	
INSTITUTIONAL COSTS - FY 2011	
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	\$67,535,665
B. Research	516,391
C. Academic Support (ex. Price Lab)	16,887,249
D. Student Services	5,532,815
E. Institutional Support	25,489,966
F. Plant Operations & Maintenance (excluding Building Repairs)	16,917,062
Subtotal	132,879,147
G. Less Indirect Cost Recovery	(2,256,214)
Subtotal - Included	130,622,933
II. Programs Excluded from Unit Costs	
A. Building Repairs	3,751,499
B. Public Service	3,239,669
C. Scholarships and Fellowships	12,744,582
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	362,297
G. Reimbursed Indirect Costs	2,256,214
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	22,354,261
III. Total Operating Expenditures	\$152,977,194

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2011**

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	\$32,138,161
B. Upper Division	76,382,871
D. Masters	14,899,035
E. Advanced Graduate	7,202,866
F. Professional	
Subtotal - Included	\$130,622,933
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	3,751,499
B. Public Service	3,239,669
C. Scholarships and Fellowships	12,744,582
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	362,297
G. Reimbursed Indirect Costs	2,256,214
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$22,354,261
III. Total Operating Expenditures	\$152,977,194

1. General Education Fund.

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.

TABLE 3					
INSTITUTIONAL COSTS - FY 2011					
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	3,839	4,089	\$32,138,161	\$8,371	\$7,860
B. Upper Division	6,381	8,173	76,382,871	11,970	9,346
Undergraduate Composite	10,220	12,262	108,521,032	10,618	8,850
C. Masters	877	1,483	14,899,035	16,989	10,047
D. Advanced Graduate	334	707	7,202,866	21,565	10,188
E. Professional			0	--	--
Total Composite	11,431	14,452	\$130,622,933	\$11,427	\$9,038

*FTE based on 30 credit hours for undergraduate students

TABLE 4			
INSTITUTIONAL COSTS - FY 2011			
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	\$3,751,499	11,431	\$328
B. Public Service	3,239,669		283
C. Scholarships and Fellowships	12,744,582		1,115
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support (Price Lab)	362,297		32
Organized Activities			
G. Reimbursed Indirect Costs	2,256,214		197
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
Total Excluded	\$22,354,261		\$1,956

**TABLE 5
INSTITUTIONAL COSTS - FY 2011**

University of Northern Iowa

Average Variable Unit Cost Calculation

Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$130,622,933
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	506,486
B. Library Books	318,093
C. Plant Operation and Maintenance (less equipment)	18,611,996
D. Equipment	6,087,414
Subtotal - Expenditures Excluded	\$25,523,990
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$105,098,943
IV. Variable Cost Factor (Line III / Line I)	80.46%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			80.46%	
A. Lower Division	3,839	\$8,371		\$6,736
B. Upper Division	6,381	11,970		9,631
Undergraduate Composite	10,220	10,618		8,544
C. Masters	877	16,989		13,669
D. Advanced Graduate	334	21,565		17,352
E. Professional	0	--		--
Total Composite	11,431	\$11,427		\$9,194

1. Calculated by multiplying the unit cost per FTE Student by the Variable Cost Factor.