

**TABLE 1
INSTITUTIONAL COSTS -FY 2015**

University of Northern Iowa

**Unit Cost Expenditures
Classified by Programs Included and Excluded**

General Program Operations

I. Programs Included in Unit Costs

| | |
|---|--------------------|
| A. Instruction | \$ 77,572,919 |
| B. Research | 632,672 |
| C. Academic Support | 18,545,244 |
| D. Student Services | 9,762,822 |
| E. Institutional Support | 22,460,617 |
| F. Operations and Maintenance (Excl BR) | 18,670,332 |
| Subtotal | 147,644,607 |
| G. Less Indirect Cost Recovery | (1,373,355) |
| Subtotal - Included | 146,271,252 |

II. Programs Excluded from Unit Costs

| | |
|---------------------------------|-------------------|
| A. Building Repairs | 1,091,745 |
| B. Public Service | 7,074,033 |
| C. Scholarships and Fellowships | 12,699,704 |
| D. Auxiliary Enterprises | |
| E. Health Care Units | |
| F. Academic Support (CDC) | 436,274 |
| G. Reimbursed Indirect Costs | 1,373,355 |
| H. Unreimbursed Indirect Costs | |
| Subtotal - Excluded | 22,675,111 |

III. Total Operating Expenditures

\$ 168,946,363

| |
|---|
| TABLE 2 |
| INSTITUTIONAL COSTS -FY 2015 |
| University of Northern Iowa |
| Unit Cost Expenditures Classified by Student Level |

General Program Operations

I. Expenditures Included in Unit Costs

| | |
|----------------------------|-----------------------|
| A. Lower Division | \$ 36,260,436 |
| B. Upper Division | 85,729,416 |
| D. Masters | 16,782,233 |
| E. Advanced Graduate | 7,499,167 |
| F. Professional | |
| Subtotal - Included | \$ 146,271,252 |

II. Expenditures Excluded from Unit Costs

| | |
|--|-----------------------|
| A. Building Repairs | 1,091,745 |
| B. Public Service | 7,074,033 |
| C. Scholarships and Fellowships | 12,699,704 |
| D. Auxiliary Enterprises | - |
| E. Health Care Units | |
| F. Academic Support (CDC) | 436,274 |
| G. Reimbursed Indirect Costs | |
| H. Unreimbursed Indirect Costs | 1,373,355 |
| I. IPRT (and associated O&M) | |
| Subtotal - excluded | \$ 22,675,111 |
| III. Total Operating Expenditures | \$ 168,946,363 |

| TABLE 3 INSTITUTIONAL COSTS -FY 2015 | | | | | |
|---|-----------------------------|----------------------|------------------------------------|---------------------------|-----------------------|
| University of Northern Iowa | | | | | |
| Cost per Full-Time Equivalent Student/Headcount* Excluding Indirect Costs Reimbursed from Sponsored Programs | | | | | |
| Student Level | Number of FTE Student | Student Headcount | General Program Expenditures | General Program Unit Cost | |
| | | | | per FTE | Per Student Headcount |
| A. Lower Division | 3,381 | 4,178 | \$36,260,436 | \$10,725 | \$8,678.90 |
| B. Upper Division | 5,554 | 7,379 | 85,729,416 | 15,436 | 11,618.03 |
| Undergraduate Composite | 8,935 | 11,557 | 121,989,852 | 13,653 | 10,555.49 |
| C. Master | 580 | 1,912 | 16,782,233 | 28,935 | 8,777.32 |
| D. Advanced Graduate | 250 | 1,158 | 7,499,167 | 29,997 | 6,475.96 |
| E. Professional | | | - | | |
| Total Composite | 9,765 | 14,627 | \$146,271,252 | \$14,979 | \$10,000 |

*Includes students taking residential (RE/REX) classes only

**TABLE 4
INSTITUTIONAL COSTS -FY 2015**

University of Northern Iowa

**Expenditures Not Allocated to Student Levels
(General Program Operation Only)**

| Excluded Expenditures | Expenditures | Total FTE | Cost per FTE |
|---------------------------------|-------------------------|----------------------|-------------------------|
| A. Building Repairs | \$ 1,091,745 | 9,765 | \$ 112 |
| B. Public Service | 7,074,033 | | 724 |
| C. Scholarships and Fellowships | 12,699,704 | | 1,301 |
| D. Auxiliary Enterprises | - | | - |
| E. Health Care Unites | | | - |
| F. Academic Support (CDC) | 436,274 | | 45 |
| G. Reimbursed Indirect Costs | 1,373,355 | | 141 |
| H. Unreimbursed Indirect Costs | | | - |
| I. IPRT (and associated O&M) | | | |
| Total Excluded | \$ 22,675,111.34 | | \$ 2,322 |

**TABLE 5
INSTITUTIONAL COSTS -FY 2015**

University of Northern Iowa

Average Variable Unit Cost Calculation

| Variable Cost Factor | Expenditures |
|--|-----------------------|
| 1. Expenditures Included in Unit Costs (from Table 2, Section I) | \$ 146,271,252 |
| II. Expenditures Excluded (Fixed Costs) | |
| A. Research (less equipment) | 632,672 |
| B. Library Books | (290,079) |
| C. Plant Operation and Maintenance (less equipment) | 17,962,759 |
| D. Equipment | 2,471,967 |
| Subtotal - Expenditures Excluded | \$ 20,777,320 |
| III. Expenditures - Variable Costs (Line I minus Line II, E) | \$ 125,493,932 |
| IV. Variable Cost Factor (Line III / Line I) | 85.80% |

| Variable Cost per FTE Student | Number of FTE Students |
|--------------------------------|---------------------------|
| A. Lower Division | 3,381 |
| B. Upper Division | 5,554 |
| Undergraduate Composite | 8,935 |
| C. Masters | 580 |
| D. Advanced Graduate | 250 |
| E. Professional | - |