

<b>TABLE 1</b>	
<b>INSTITUTIONAL COSTS - FY 2017</b>	
<b>University of Northern Iowa</b>	
<b>Unit Cost Expenditures</b>	
<b>Classified by Programs Included and Excluded</b>	
<b>General Program Operations <sup>1</sup></b>	
I. Programs Included in Unit Costs	
A. Instruction	\$74,640,303
B. Research	509,190
C. Academic Support (ex. Price Lab)	20,169,396
D. Student Services	10,795,964
E. Institutional Support	23,044,390
F. Plant Operations & Maintenance (excluding Building Repairs)	18,499,871
<b>Subtotal</b>	<b>147,659,114</b>
G. Less Indirect Cost Recovery	(1,306,805)
<b>Subtotal - Included</b>	<b>146,352,309</b>
II. Programs Excluded from Unit Costs	
A. Building Repairs	1,335,809
B. Public Service	726,336
C. Scholarships and Fellowships	13,915,812
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	398,292
G. Reimbursed Indirect Costs	1,306,805
H. Unreimbursed Indirect Costs	
<b>Subtotal - Excluded</b>	<b>17,683,054</b>
III. <b>Total Operating Expenditures</b>	<b>\$164,035,363</b>

1. General Education Fund.

<b>TABLE 2</b>	
<b>INSTITUTIONAL COSTS - FY 2017</b>	
<b>University of Northern Iowa</b>	
<b>Unit Cost Expenditures Classified by Student Level</b>	
<b>General Program Operations</b> <sup>1</sup>	
I. Expenditures Included in Unit Costs <sup>2</sup>	
A. Lower Division	\$39,597,978
B. Upper Division	83,377,873
D. Masters	16,969,036
E. Advanced Graduate	6,407,422
F. Professional	
<b>Subtotal - Included</b>	<b>\$146,352,309</b>
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	1,335,809
B. Public Service	726,336
C. Scholarships and Fellowships	13,915,812
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support Organized Activities	398,292
G. Reimbursed Indirect Costs	
H. Unreimbursed Indirect Costs	1,306,805
I. IPRT (and associated O&M)	
<b>Subtotal - Excluded</b>	<b>\$17,683,054</b>
III. <b>Total Operating Expenditures</b>	<b>\$164,035,363</b>
<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>	

<b>TABLE 3</b>					
<b>INSTITUTIONAL COSTS - FY 2017</b>					
<b>University of Northern Iowa</b>					
<b>Cost Per Full-Time Equivalent Student/Headcount Excluding Indirect Costs Reimbursed from Sponsored Programs</b>					
<b>Student Level</b>	<b>Number of FTE Students*</b>	<b>Student Headcount</b>	<b>General Program Expenditures</b>	<b>General Program Unit Cost</b>	
				<b>per FTE</b>	<b>Per Student Headcount</b>
A. Lower Division	4,092	4,497	\$39,597,978	\$9,677	\$8,805
B. Upper Division	5,048	5,607	83,377,873	16,517	14,870
Undergraduate Composite	<b>9,140</b>	<b>10,104</b>	<b>122,975,851</b>	<b>13,455</b>	<b>12,171</b>
C. Masters	925	1,193	16,969,036	18,345	14,224
D. Advanced Graduate	240	608	6,407,422	26,698	10,539
E. Professional			0	--	--
<b>Total Composite</b>	<b>10,305</b>	<b>11,905</b>	<b>\$146,352,309</b>	<b>\$14,202</b>	<b>\$12,293</b>

\*FTE based on 30 credit hours for undergraduate students

<b>TABLE 4</b>			
<b>INSTITUTIONAL COSTS - FY 2017</b>			
<b>University of Northern Iowa</b>			
<b>Expenditures Not Allocated to Student Levels (General Program Operation Only)</b>			
<b>Excluded Expenditures</b>	<b>Expenditures</b>	<b>Total FTE Students</b>	<b>Cost per FTE Student</b>
A. Building Repairs	\$1,335,809	10,305	\$130
B. Public Service	726,336		70
C. Scholarships and Fellowships	13,915,812		1,350
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support	398,292		39
Organized Activities			
G. Reimbursed Indirect Costs	0		0
H. Unreimbursed Indirect Costs	1,306,805		127
I. IPRT (and associated O&M)	0		0
<b>Total Excluded</b>	<b>\$17,683,054</b>		<b>\$1,716</b>

**TABLE 5  
INSTITUTIONAL COSTS - FY 2017**

**University of Northern Iowa**

**Average Variable Unit Cost Calculation**

<b>Variable Cost Factor</b>	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$146,352,309
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	509,190
B. Library Books	329,838
C. Plant Operation and Maintenance (less equipment)	18,143,085
D. Equipment	2,074,970
<b>Subtotal - Expenditures Excluded</b>	<b>\$21,057,083</b>
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$125,295,226
IV. Variable Cost Factor (Line III / Line I)	85.61%

<b>Variable Cost per FTE Student <sup>1</sup></b>	<b>Number of FTE Students</b>	<b>General Program Cost Per FTE</b>	<b>Variable Cost Factor</b>	<b>Variable Cost Per FTE</b>
			85.61%	
A. Lower Division	3,628	\$9,677		\$8,285
B. Upper Division	5,271	16,517		14,141
<b>Undergraduate Composite</b>	<b>8,899</b>	<b>13,455</b>		<b>11,519</b>
C. Masters	566	18,345		15,705
D. Advanced Graduate	187	26,698		22,856
E. Professional	0	--		--
<b>Total Composite</b>	<b>9,652</b>	<b>\$14,202</b>		<b>\$12,159</b>

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