

2007

## Institutional Costs - FY 2007

University of Northern Iowa

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<b>TABLE 1</b>	
<b>INSTITUTIONAL COSTS - FY 2007</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	\$63,318,552
B. Research	610,706
C. Academic Support (ex. Price Lab)	14,373,001
D. Student Services	5,596,621
E. Institutional Support	22,855,358
F. Plant Operations & Maintenance (excluding Building Repairs)	16,049,635
<b>Subtotal</b>	<b>122,803,873</b>
G. Less Indirect Cost Recovery	(2,098,249)
<b>Subtotal - Included</b>	<b>120,705,624</b>
II. Programs Excluded from Unit Costs	
A. Building Repairs	1,394,208
B. Public Service	1,629,711
C. Scholarships and Fellowships	9,323,871
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	3,696,630
G. Reimbursed Indirect Costs	2,098,249
H. Unreimbursed Indirect Costs	
<b>Subtotal - Excluded</b>	<b>18,142,669</b>
III. <b>Total Operating Expenditures</b>	<b>\$138,848,293</b>

1. General Education Fund.

**TABLE 2  
INSTITUTIONAL COSTS - FY 2007**

**University of Northern Iowa**

**Unit Cost Expenditures Classified by Student Level**

<b>General Program Operations <sup>1</sup></b>	
I. Expenditures Included in Unit Costs <sup>2</sup>	
A. Lower Division	\$29,560,782
B. Upper Division	70,004,668
D. Masters	14,239,165
E. Advanced Graduate	6,901,009
F. Professional	
<b>Subtotal - Included</b>	<b>\$120,705,624</b>
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	1,394,208
B. Public Service	1,629,711
C. Scholarships and Fellowships	9,323,871
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	3,696,630
G. Reimbursed Indirect Costs	2,098,249
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
<b>Subtotal - Excluded</b>	<b>\$18,142,669</b>
III. <b>Total Operating Expenditures</b>	<b>\$138,848,293</b>

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.

<b>TABLE 3</b>				
<b>INSTITUTIONAL COSTS - FY 2007</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</b>
				<b>per FTE</b>
A. Lower Division	3,609	3,964	\$29,560,782	\$8,191
B. Upper Division	5,968	7,731	70,004,668	11,730
Undergraduate Composite	<b>9,577</b>	<b>11,695</b>	<b>99,565,450</b>	<b>10,396</b>
C. Masters	870	1,491	14,239,165	16,367
D. Advanced Graduate	337	670	6,901,009	20,478
E. Professional			0	--
<b>Total Composite</b>	<b>10,784</b>	<b>13,856</b>	<b>\$120,705,624</b>	<b>\$11,193</b>

\*FTE based on 30 credit hours for undergraduate students (was 31 in prior unit cost years)

<b>Program Unit Cost</b>	
<b>Per Student Headcount</b>	
	\$7,457
	9,055
	<b>8,514</b>
	9,550
	10,300
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	<b>\$8,711</b>

<b>TABLE 4</b>			
<b>INSTITUTIONAL COSTS - FY 2007</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	\$1,394,208	10,784	\$129
B. Public Service	1,629,711		151
C. Scholarships and Fellowships	9,323,871		865
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support (Price Lab)	3,696,630		343
Organized Activities			
G. Reimbursed Indirect Costs	2,098,249		195
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
<b>Total Excluded</b>	<b>\$18,142,669</b>		<b>\$1,682</b>

<b>TABLE 5</b>	
<b>INSTITUTIONAL COSTS - FY 2007</b>	
<b>University of Northern Iowa</b>	
<b>Average Variable Unit Cost Calculation</b>	
<b>Variable Cost Factor</b>	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$120,705,624
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	580,706
B. Library Books	916,894
C. Plant Operation and Maintenance (less equipment)	17,005,616
D. Equipment	2,408,504
<b>Subtotal - Expenditures Excluded</b>	<b>\$20,911,720</b>
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$99,793,904
IV. Variable Cost Factor (Line III / Line I)	82.68%

Variable Cost per FTE Student <sup>1</sup>	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			82.68%	
A. Lower Division	3,609	\$8,191		\$6,772
B. Upper Division	5,968	11,730		9,698
<b>Undergraduate Composite</b>	<b>9,577</b>	<b>10,396</b>		<b>8,595</b>
C. Masters	870	16,367		13,531
D. Advanced Graduate	337	20,478		16,930
E. Professional	0	--		--
<b>Total Composite</b>	<b>10,784</b>	<b>\$11,193</b>		<b>\$9,254</b>

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