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Institutional Costs - FY 2007

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| TABLE 1 | |
|---|----------------------|
| INSTITUTIONAL COSTS - FY 2007 | |
| 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 | \$63,318,552 |
| 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 |
| Subtotal | 122,803,873 |
| G. Less Indirect Cost Recovery | (2,098,249) |
| Subtotal - Included | 120,705,624 |
| 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 | |
| Subtotal - Excluded | 18,142,669 |
| III. Total Operating Expenditures | \$138,848,293 |

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2007**

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 | \$29,560,782 |
| B. Upper Division | 70,004,668 |
| D. Masters | 14,239,165 |
| E. Advanced Graduate | 6,901,009 |
| F. Professional | |
| Subtotal - Included | \$120,705,624 |
| 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) | |
| Subtotal - Excluded | \$18,142,669 |
| III. Total Operating Expenditures | \$138,848,293 |

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 2007 | | | | |
| 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 |
| | | | | per FTE |
| 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 | 9,577 | 11,695 | 99,565,450 | 10,396 |
| C. Masters | 870 | 1,491 | 14,239,165 | 16,367 |
| D. Advanced Graduate | 337 | 670 | 6,901,009 | 20,478 |
| E. Professional | | | 0 | -- |
| Total Composite | 10,784 | 13,856 | \$120,705,624 | \$11,193 |

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

| | |
|------------------------------|----------------|
| | |
| | |
| | |
| | |
| Program Unit Cost | |
| Per Student Headcount | |
| | \$7,457 |
| | 9,055 |
| | 8,514 |
| | 9,550 |
| | 10,300 |
| -- | |
| | \$8,711 |

| TABLE 4 | | | |
|--|---------------------|-------------------------------|-------------------------------------|
| INSTITUTIONAL COSTS - FY 2007 | | | |
| 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 | \$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 |
| Total Excluded | \$18,142,669 | | \$1,682 |

| TABLE 5 | |
|---|---------------------|
| INSTITUTIONAL COSTS - FY 2007 | |
| University of Northern Iowa | |
| Average Variable Unit Cost Calculation | |
| Variable Cost Factor | |
| 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 |
| Subtotal - Expenditures Excluded | \$20,911,720 |
| 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 ¹ | 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 |
| Undergraduate Composite | 9,577 | 10,396 | | 8,595 |
| C. Masters | 870 | 16,367 | | 13,531 |
| D. Advanced Graduate | 337 | 20,478 | | 16,930 |
| E. Professional | 0 | -- | | -- |
| Total Composite | 10,784 | \$11,193 | | \$9,254 |

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