

2011

# Institutional Costs - FY 2011

University of Northern Iowa

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<b>TABLE 1</b>	
<b>INSTITUTIONAL COSTS - FY 2011</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	\$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
<b>Subtotal</b>	<b>132,879,147</b>
G. Less Indirect Cost Recovery	(2,256,214)
<b>Subtotal - Included</b>	<b>130,622,933</b>
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	
<b>Subtotal - Excluded</b>	<b>22,354,261</b>
III. <b>Total Operating Expenditures</b>	<b>\$152,977,194</b>

1. General Education Fund.

<b>TABLE 2</b>	
<b>INSTITUTIONAL COSTS - FY 2011</b>	
<b>University of Northern Iowa</b>	
<b>Unit Cost Expenditures Classified by Student Level</b>	
<b>General Program Operations <sup>1</sup></b>	
I. Expenditures Included in Unit Costs <sup>2</sup>	
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	
<b>Subtotal - Included</b>	<b>\$130,622,933</b>
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)	
<b>Subtotal - Excluded</b>	<b>\$22,354,261</b>
III. <b>Total Operating Expenditures</b>	<b>\$152,977,194</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 2011</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	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	<b>10,220</b>	<b>12,262</b>	<b>108,521,032</b>	<b>10,618</b>	<b>8,850</b>
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	--	--
<b>Total Composite</b>	<b>11,431</b>	<b>14,452</b>	<b>\$130,622,933</b>	<b>\$11,427</b>	<b>\$9,038</b>

\*FTE based on 30 credit hours for undergraduate students

<b>TABLE 4</b>			
<b>INSTITUTIONAL COSTS - FY 2011</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	\$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
<b>Total Excluded</b>	<b>\$22,354,261</b>		<b>\$1,956</b>

**TABLE 5  
INSTITUTIONAL COSTS - FY 2011**

**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)	\$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
<b>Subtotal - Expenditures Excluded</b>	<b>\$25,523,990</b>
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 <sup>1</sup>	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
<b>Undergraduate Composite</b>	<b>10,220</b>	<b>10,618</b>		<b>8,544</b>
C. Masters	877	16,989		13,669
D. Advanced Graduate	334	21,565		17,352
E. Professional	0	--		--
<b>Total Composite</b>	<b>11,431</b>	<b>\$11,427</b>		<b>\$9,194</b>

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