

2013

## Institutional Costs - FY 2013

University of Northern Iowa

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<b>TABLE 1</b>	
<b>INSTITUTIONAL COSTS - FY 2013</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>	
<b>I. Programs Included in Unit Costs</b>	
A. Instruction	\$72,445,998
B. Research	585,399
C. Academic Support (ex. Price Lab)	18,153,527
D. Student Services	7,985,746
E. Institutional Support	21,642,670
F. Plant Operations & Maintenance (excluding Building Repairs)	17,863,274
<b>Subtotal</b>	<b>138,676,614</b>
G. Less Indirect Cost Recovery	(1,533,239)
<b>Subtotal - Included</b>	<b>137,143,375</b>
<b>II Programs Excluded from Unit Costs</b>	
A. Building Repairs	1,247,502
B. Public Service	5,903,861
C. Scholarships and Fellowships	13,221,509
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab/CDC)	295,457
G. Reimbursed Indirect Costs	1,533,239
H. Unreimbursed Indirect Costs	
<b>Subtotal - Excluded</b>	<b>22,201,568</b>
<b>III. Total Operating Expenditures</b>	<b>\$159,344,943</b>

1. General Education Fund.

**TABLE 2  
INSTITUTIONAL COSTS - FY 2013**

**University of Northern Iowa**

**Unit Cost Expenditures Classified by Student Level**

**General Program Operations <sup>1</sup>**

I. Expenditures Included in Unit Costs <sup>2</sup>

A. Lower Division	\$34,182,656
B. Upper Division	81,998,033
D Masters	14,137,595
E. Advanced Graduate	6,825,091
F. Professional	

**Subtotal - Included** **\$137,143,375**

II. Expenditures Excluded from Unit Costs

A. Building Repairs	1,247,502
B. Public Service	5,903,861
C Scholarships and Fellowships	13,221,509
D Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab/CDC)	295,457
Organized Activities	
G Reimbursed Indirect Costs	1,533,239
H Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	

**Subtotal - Excluded** **\$22,201,568**

**III. Total Operating Expenditures** **\$159,344,943**

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 2013**

**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	3,535	4,255	\$34,182,656	\$9,670	\$8,034
B. Upper Division	5,956	7,894	81,998,033	13,767	10,387
Undergraduate Com	<b>9,491</b>	<b>12,149</b>	<b>116,180,689</b>	<b>12,241</b>	<b>9,563</b>
C. Masters	685	2,227	14,137,595	20,639	6,348
D. Advanced Graduate	249	918	6,825,091	27,410	7,435
E. Professional			0	--	--
<b>Total Composite</b>	<b>10,425</b>	<b>15,294</b>	<b>\$137,143,375</b>	<b>\$13,155</b>	<b>\$8,967</b>

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

**TABLE 4  
INSTITUTIONAL COSTS - FY 2013**

**University of Northern Iowa**

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

<b>Excluded Expenditures</b>	<b>Expenditures</b>	<b>Total FTE</b>	<b>Cost per FTE</b>
A. Building Repairs	\$1,247,502	10,425	\$120
B. Public Service	5,903,861		566
C. Scholarships and Fellowships	13,221,509		1,268
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support (Price Lab) Organized Activities	295,457		28
G. Reimbursed Indirect Costs	1,533,239		147
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
<b>Total Excluded</b>	<b>\$22,201,568</b>		<b>\$2,130</b>

<b>TABLE 5</b>	
<b>INSTITUTIONAL COSTS - FY 2013</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)	\$137,143,375
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	564,455
B. Library Books	(641,130)
C. Plant Operation and Maintenance (less equipment)	18,341,863
D. Equipment	2,016,978
<b>Subtotal - Expenditures Excluded</b>	<b>\$20,282,165</b>
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$116,861,210
IV. Variable Cost Factor (Line III / Line I)	85.21%

Variable Cost per FTE Student <sup>1</sup>	Number of FTE Students	General Program Cost Per	Variable Cost Factor	Variable Cost Per FTE
			85.21%	
A. Lower Division	3,535	\$9,670		\$8,240
B. Upper Division	5,956	13,767		11,731
<b>Undergraduate Composite</b>	<b>9,491</b>	<b>12,241</b>		<b>10,431</b>
C. Masters	685	20,639		17,587
D. Advanced Graduate	249	27,410		23,356
E. Professional	0	--		--
<b>Total Composite</b>	<b>10,425</b>	<b>\$13,155</b>		<b>\$11,210</b>

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