

2013

Institutional Costs - FY 2013

University of Northern Iowa

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TABLE 1	
INSTITUTIONAL COSTS - FY 2013	
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	\$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
Subtotal	138,676,614
G. Less Indirect Cost Recovery	(1,533,239)
Subtotal - Included	137,143,375
II Programs 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
G. Reimbursed Indirect Costs	1,533,239
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	22,201,568
III. Total Operating Expenditures	\$159,344,943

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2013**

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	\$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	9,491	12,149	116,180,689	12,241	9,563
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	--	--
Total Composite	10,425	15,294	\$137,143,375	\$13,155	\$8,967

*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)**

Excluded Expenditures	Expenditures	Total FTE	Cost per FTE
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
Total Excluded	\$22,201,568		\$2,130

TABLE 5	
INSTITUTIONAL COSTS - FY 2013	
University of Northern Iowa	
Average Variable Unit Cost Calculation	
Variable Cost Factor	
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
Subtotal - Expenditures Excluded	\$20,282,165
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 ¹	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
Undergraduate Composite	9,491	12,241		10,431
C. Masters	685	20,639		17,587
D. Advanced Graduate	249	27,410		23,356
E. Professional	0	--		--
Total Composite	10,425	\$13,155		\$11,210

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