

2015

Institutional Costs - FY 2015

University of Northern Iowa

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**TABLE 1
INSTITUTIONAL COSTS -FY 2015**

University of Northern Iowa

**Unit Cost Expenditures
Classified by Programs Included and Excluded**

General Program Operations

I. Programs Included in Unit Costs

A. Instruction	\$ 77,572,919
B. Research	632,672
C. Academic Support	18,545,244
D. Student Services	9,762,822
E. Institutional Support	22,460,617
F. Operations and Maintenance (Excl BR)	18,670,332
Subtotal	147,644,607
G. Less Indirect Cost Recovery	(1,373,355)
Subtotal - Included	146,271,252

II. Programs Excluded from Unit Costs

A. Building Repairs	1,091,745
B. Public Service	7,074,033
C. Scholarships and Fellowships	12,699,704
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (CDC)	436,274
G. Reimbursed Indirect Costs	1,373,355
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	22,675,111

III. Total Operating Expenditures

\$ 168,946,363

TABLE 2
INSTITUTIONAL COSTS -FY 2015
University of Northern Iowa
Unit Cost Expenditures Classified by Student Level

General Program Operations

I. Expenditures Included in Unit Costs

A. Lower Division	\$ 36,260,436
B. Upper Division	85,729,416
D. Masters	16,782,233
E. Advanced Graduate	7,499,167
F. Professional	
Subtotal - Included	\$ 146,271,252

II. Expenditures Excluded from Unit Costs

A. Building Repairs	1,091,745
B. Public Service	7,074,033
C. Scholarships and Fellowships	12,699,704
D. Auxiliary Enterprises	-
E. Health Care Units	
F. Academic Support (CDC)	436,274
G. Reimbursed Indirect Costs	
H. Unreimbursed Indirect Costs	1,373,355
I. IPRT (and associated O&M)	
Subtotal - excluded	\$ 22,675,111
III. Total Operating Expenditures	\$ 168,946,363

TABLE 3					
INSTITUTIONAL COSTS -FY 2015					
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	3,381	4,178	\$36,260,436	\$10,725	\$8,678.90
B. Upper Division	5,554	7,379	85,729,416	15,436	11,618.03
Undergraduate Composite	8,935	11,557	121,989,852	13,653	10,555.49
C. Master	580	1,912	16,782,233	28,935	8,777.32
D. Advanced Graduate	250	1,158	7,499,167	29,997	6,475.96
E. Professional			-		
Total Composite	9,765	14,627	\$146,271,252	\$14,979	\$10,000

*Includes students taking residential (RE/REX) classes only

**TABLE 4
INSTITUTIONAL COSTS -FY 2015**

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	\$ 1,091,745	9,765	\$ 112
B. Public Service	7,074,033		724
C. Scholarships and Fellowships	12,699,704		1,301
D. Auxiliary Enterprises	-		-
E. Health Care Unites			-
F. Academic Support (CDC)	436,274		45
G. Reimbursed Indirect Costs	1,373,355		141
H. Unreimbursed Indirect Costs			-
I. IPRT (and associated O&M)			
Total Excluded	\$ 22,675,111.34		\$ 2,322

**TABLE 5
INSTITUTIONAL COSTS -FY 2015**

University of Northern Iowa

Average Variable Unit Cost Calculation

Variable Cost Factor	Expenditures
1. Expenditures Included in Unit Costs (from Table 2, Section I)	\$ 146,271,252
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	632,672
B. Library Books	(290,079)
C. Plant Operation and Maintenance (less equipment)	17,962,759
D. Equipment	2,471,967
Subtotal - Expenditures Excluded	\$ 20,777,320
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$ 125,493,932
IV. Variable Cost Factor (Line III / Line I)	85.80%

Variable Cost per FTE Student	Number of FTE Students
A. Lower Division	3,381
B. Upper Division	5,554
Undergraduate Composite	8,935
C. Masters	580
D. Advanced Graduate	250
E. Professional	-