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2019

## **Institutional Costs - FY 2019**

University of Northern Iowa

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<b>TABLE 1</b>	
<b>INSTITUTIONAL COSTS - FY 2019</b>	
<b>university name</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	\$72,099,249
B. Research	515,594
C. Academic Support (ex. Price Lab)	20,669,918
D. Student Services	9,399,381
E. Institutional Support	24,294,886
F. Plant Operations & Maintenance (excluding Building Repairs)	19,198,019
<b>Subtotal</b>	<b>146,177,047</b>
G. Less Indirect Cost Recovery	(1,493,853)
<b>Subtotal - Included</b>	<b>144,683,194</b>
II. Programs Excluded from Unit Costs	
A. Building Repairs	1,002,400
B. Public Service	849,370
C. Scholarships and Fellowships	14,113,176
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (CDC)	379,312
G. Reimbursed Indirect Costs	1,493,853
H. Unreimbursed Indirect Costs	
<b>Subtotal - Excluded</b>	<b>17,838,111</b>
III. <b>Total Operating Expenditures</b>	<b>\$162,521,305</b>

1. General Education Fund.

<b>TABLE 2</b>	
<b>INSTITUTIONAL COSTS - FY 2019</b>	
<b>university name</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	\$35,153,221
B. Upper Division	87,122,765
D. Masters	16,028,967
E. Advanced Graduate	6,378,242
F. Professional	0
<b>Subtotal - Included</b>	<b>\$144,683,195</b>
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	1,002,400
B. Public Service	849,370
C. Scholarships and Fellowships	14,113,176
D. Auxiliary Enterprises	0
E. Health Care Units	0
F. Academic Support Organized Activities	379,312
G. Reimbursed Indirect Costs	1,493,853
H. Unreimbursed Indirect Costs	0
I. IPRT (and associated O&M)	0
<b>Subtotal - Excluded</b>	<b>\$17,838,111</b>
III. <b>Total Operating Expenditures</b>	<b>\$162,521,306</b>
<p>1. General Education Fund.</p> <p>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.</p>	

<b>TABLE 3</b>					
<b>INSTITUTIONAL COSTS - FY 2019</b>					
<b>university name</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	3,620	3,884	\$41,168,592	\$11,373	\$10,600
B. Upper Division	5,200	5,677	84,645,045	16,278	14,910
Undergraduate Composite	<b>8,820</b>	<b>9,561</b>	<b>125,813,637</b>	<b>14,265</b>	<b>13,159</b>
C. Masters	931	1,199	15,892,022	17,070	13,254
D. Advanced Graduate	152	452	2,977,535	19,589	6,587
E. Professional			0	--	--
<b>Total Composite</b>	<b>9,903</b>	<b>11,212</b>	<b>\$144,683,194</b>	<b>\$14,610</b>	<b>\$12,904</b>

\*FTE based on 30 credit hours for undergraduate students

<b>TABLE 4</b>			
<b>INSTITUTIONAL COSTS - FY 2019</b>			
<b>university name</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	\$1,002,400	9,903	\$101
B. Public Service	849,370		86
C. Scholarships and Fellowships	14,113,176		1,425
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support	379,312		38
Organized Activities			
G. Reimbursed Indirect Costs	1,493,853		151
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
<b>Total Excluded</b>	<b>\$17,838,111</b>		<b>\$1,801</b>

**TABLE 5  
INSTITUTIONAL COSTS - FY 2019**

**university name**

**Average Variable Unit Cost Calculation**

<b>Variable Cost Factor</b>	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$144,683,195
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	515,594
B. Library Books	125,115
C. Plant Operation and Maintenance (less equipment)	19,980,937
D. Equipment	863,823
<b>Subtotal - Expenditures Excluded</b>	<b>\$21,485,469</b>
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$123,197,726
IV. Variable Cost Factor (Line III / Line I)	85.15%

Variable Cost per FTE Student <sup>1</sup>	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			85.15%	
A. Lower Division	3,620	\$11,373		\$9,684
B. Upper Division	5,200	16,278		13,861
<b>Undergraduate Composite</b>	<b>8,820</b>	<b>14,265</b>		<b>12,146</b>
C. Masters	931	17,070		14,535
D. Advanced Graduate	152	19,589		16,680
E. Professional	0	--		--
<b>Total Composite</b>	<b>9,903</b>	<b>\$14,610</b>		<b>\$12,440</b>

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