

TABLE 1	
INSTITUTIONAL COSTS - FY 2019	
university name	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
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
Subtotal	146,177,047
G. Less Indirect Cost Recovery	(1,493,853)
Subtotal - Included	144,683,194
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	
Subtotal - Excluded	17,838,111
III. Total Operating Expenditures	\$162,521,305

1. General Education Fund.

TABLE 2	
INSTITUTIONAL COSTS - FY 2019	
university name	
Unit Cost Expenditures Classified by Student Level	
General Program Operations ¹	
I. Expenditures Included in Unit Costs ²	
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
Subtotal - Included	\$144,683,195
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)	
Subtotal - Excluded	\$17,838,111
III. Total Operating Expenditures	\$162,521,306
<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>	

TABLE 3					
INSTITUTIONAL COSTS - FY 2019					
university name					
Cost Per Full-Time Equivalent Student/Headcount Excluding Indirect Costs Reimbursed from Sponsored Programs					
Student Level	Number of FTE Students*	Student Headcount	General Program Expenditures	General Program Unit Cost	
				per FTE	Per Student Headcount
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	8,820	9,561	125,813,637	14,265	13,159
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	--	--
Total Composite	9,903	11,212	\$144,683,194	\$14,610	\$12,904

*FTE based on 30 credit hours for undergraduate students

TABLE 4			
INSTITUTIONAL COSTS - FY 2019			
university name			
Expenditures Not Allocated to Student Levels (General Program Operation Only)			
Excluded Expenditures	Expenditures	Total FTE Students	Cost per FTE Student
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
Total Excluded	\$17,838,111		\$1,801

**TABLE 5
INSTITUTIONAL COSTS - FY 2019**

university name

Average Variable Unit Cost Calculation

Variable Cost Factor	
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
Subtotal - Expenditures Excluded	\$21,485,469
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 ¹	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
Undergraduate Composite	8,820	14,265		12,146
C. Masters	931	17,070		14,535
D. Advanced Graduate	152	19,589		16,680
E. Professional	0	--		--
Total Composite	9,903	\$14,610		\$12,440

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