

**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 (Price Lab/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	4,015	4,220	\$43,008,043	\$10,712	\$10,191
B. Upper Division	5,519	5,922	82,902,282	15,021	13,999
Undergraduate Composite	9,534	10,142	125,910,325	13,206	12,415
C. Master	778	1,232	15,637,114	20,099	12,692
D. Advanced Graduate	299	554	4,723,813	15,799	8,527
E. Professional			-	--	--
Total Composite	10,611	11,928	146,271,252	\$13,785	\$12,263

**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	10,611	\$103
B. Public Service	7,074,033		667
C. Scholarships and Fellowships	12,699,704		1,197
D. Auxiliary Enterprises	0		0
E. Health Care Unites	0		0
F. Academic Support (CDC)	436,274		41
G. Reimbursed Indirect Costs	0		0
H. Unreimbursed Indirect Costs	1,373,355		129
I. IPRT (and associated O&M)	0		0
Total Excluded	\$22,675,111		\$2,137

**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	General Program Cost Per	Variable Cost Factor	Variable Cost Per FTE
			85.80%	
A. Lower Division	3,620	\$10,712		\$9,190
B. Upper Division	5,200	15,021		12,888
Undergraduate Composite	8,820	25,733		22,078
C. Masters	931	20,099		17,244
D. Advanced Graduate	152	15,799		13,555
E. Professional	0	0		0
Total Composite	9,903	\$13,785		\$11,827