

TABLE 1	
INSTITUTIONAL COSTS - FY 2017	
university name	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
I. Programs Included in Unit Costs	
A. Instruction	\$74,640,303
B. Research	509,190
C. Academic Support (ex. Price Lab)	20,169,396
D. Student Services	10,795,964
E. Institutional Support	23,044,390
F. Plant Operations & Maintenance (excluding Building Repairs)	18,499,871
Subtotal	147,659,114
G. Less Indirect Cost Recovery	(1,306,805)
Subtotal - Included	146,352,309
II. Programs Excluded from Unit Costs	
A. Building Repairs	1,335,809
B. Public Service	726,336
C. Scholarships and Fellowships	13,915,812
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	398,292
G. Reimbursed Indirect Costs	1,306,805
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	17,683,054
III. Total Operating Expenditures	\$164,035,363

1. General Education Fund.

TABLE 2	
INSTITUTIONAL COSTS - FY 2017	
university name	
Unit Cost Expenditures Classified by Student Level	
General Program Operations ¹	
I. Expenditures Included in Unit Costs ²	
A. Lower Division	\$39,597,978
B. Upper Division	83,377,873
D. Masters	16,969,036
E. Advanced Graduate	6,407,422
F. Professional	
Subtotal - Included	\$146,352,309
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	1,335,809
B. Public Service	726,336
C. Scholarships and Fellowships	13,915,812
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support Organized Activities	398,292
G. Reimbursed Indirect Costs	
H. Unreimbursed Indirect Costs	1,306,805
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$17,683,054
III. Total Operating Expenditures	\$164,035,363
<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 2017					
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	3,628	4,370	\$45,657,693	\$12,585	\$10,448
B. Upper Division	5,271	7,150	80,597,176	15,291	11,272
Undergraduate Composite	8,899	11,520	126,254,869	14,188	10,960
C. Masters	566	2,038	15,496,082	27,378	7,604
D. Advanced Graduate	187	1,121	4,601,359	24,606	4,105
E. Professional			0	--	--
Total Composite	9,652	14,679	\$146,352,310	\$15,163	\$9,970

*FTE based on 30 credit hours for undergraduate students

** Kristin completed FTE and Student Headcount

TABLE 4			
INSTITUTIONAL COSTS - FY 2017			
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	\$1,335,809	9,652	\$138
B. Public Service	726,336		75
C. Scholarships and Fellowships	13,915,812		1,442
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support	398,292		41
Organized Activities			
G. Reimbursed Indirect Costs	0		0
H. Unreimbursed Indirect Costs	1,306,805		135
I. IPRT (and associated O&M)	0		0
Total Excluded	\$17,683,054		\$1,832

**TABLE 5
INSTITUTIONAL COSTS - FY 2017**

university name

Average Variable Unit Cost Calculation

Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$146,352,309
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	509,190
B. Library Books	329,838
C. Plant Operation and Maintenance (less equipment)	18,143,085
D. Equipment	2,074,970
Subtotal - Expenditures Excluded	\$21,057,083
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$125,295,226
IV. Variable Cost Factor (Line III / Line I)	85.61%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			85.61%	
A. Lower Division	3,628	\$12,585		\$10,774
B. Upper Division	5,271	15,291		13,091
Undergraduate Composite	8,899	14,188		12,146
C. Masters	566	27,378		23,439
D. Advanced Graduate	187	24,606		21,066
E. Professional	0	--		--
Total Composite	9,652	\$15,163		\$12,981

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