

TABLE 1	
INSTITUTIONAL COSTS - FY 2023	
University of Northern Iowa	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
I. Programs Included in Unit Costs	
A. Instruction	\$59,229,930
B. Research	249,814
C. Academic Support	19,243,178
D. Student Services	8,231,444
E. Institutional Support	26,780,174
F. Plant Operations & Maintenance (excluding Building Repairs)	22,512,105
Subtotal	136,246,645
G. Less Indirect Cost Recovery	(2,372,651)
Subtotal - Included	133,873,994
II. Programs Excluded from Unit Costs	
A. Building Repairs	6,694,659
B. Public Service	638,960
C. Scholarships and Fellowships	14,416,315
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support	377,969
G. Reimbursed Indirect Costs	2,372,651
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	24,500,554
III. Total Operating Expenditures	\$158,374,548

1. General Education Fund.

TABLE 2	
INSTITUTIONAL COSTS - FY 2023	
University of Northern Iowa	
Unit Cost Expenditures Classified by Student Level	
General Program Operations ¹	
I. Expenditures Included in Unit Costs ²	
A. Lower Division	\$32,900,885
B. Upper Division	80,331,211
D. Masters	12,635,180
E. Advanced Graduate	8,006,717
F. Professional	
Subtotal - Included	\$133,873,993
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	6,694,659
B. Public Service	638,960
C. Scholarships and Fellowships	14,416,315
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support Organized Activities	377,969
G. Reimbursed Indirect Costs	2,372,651
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$24,500,554
III. Total Operating Expenditures	\$158,374,547
<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 2023					
University of Northern Iowa					
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	2,942	3,191	\$32,900,885	\$11,183	\$10,311
B. Upper Division	4,106	4,548	80,331,211	19,564	17,663
Undergraduate Composite	7,048	7,739	113,232,096	16,066	14,631
C. Masters	705	829	12,635,180	17,922	15,241
D. Advanced Graduate	122	381	8,006,717	65,629	21,015
E. Professional			0	--	--
Total Composite	7,875	8,949	\$133,873,993	\$17,000	\$14,960

*FTE based on 30 credit hours for undergraduate students

TABLE 4			
INSTITUTIONAL COSTS - FY 2023			
University of Northern Iowa			
Expenditures Not Allocated to Student Levels (General Program Operation Only)			
Excluded Expenditures	Expenditures	Total FTE Students	Cost per FTE Student
A. Building Repairs	\$6,694,659	7,875	\$850
B. Public Service	638,960		81
C. Scholarships and Fellowships	14,416,315		1,831
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support	377,969		48
Organized Activities			
G. Reimbursed Indirect Costs	2,372,651		301
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
Total Excluded	\$24,500,554		\$3,111