

TABLE 1	
INSTITUTIONAL COSTS - FY 2003	
university name	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
I. Programs Included in Unit Costs	
A. Instruction	\$57,598,078
B. Research	496,112
C. Academic Support (ex. Price Lab)	13,828,317
D. Student Services	5,240,297
E. Institutional Support	19,600,041
F. Plant Operations & Maintenance (excluding Building Repairs)	13,108,579
Subtotal	109,871,423
G. Less Indirect Cost Recovery	(1,913,640)
Subtotal - Included	107,957,783
II. Programs Excluded from Unit Costs	
A. Building Repairs	356,852
B. Public Service	1,453,809
C. Scholarships and Fellowships	8,078,449
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	4,285,684
G. Reimbursed Indirect Costs	1,913,640
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	16,088,434
III. Total Operating Expenditures	\$124,046,217

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2003**

university name

Unit Cost Expenditures Classified by Student Level

General Program Operations ¹

I. Expenditures Included in Unit Costs ²

A. Lower Division	\$23,057,811
B. Upper Division	66,521,694
D. Masters	11,542,602
E. Advanced Graduate	6,835,677
F. Professional	

Subtotal - Included	\$107,957,783
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II. Expenditures Excluded from Unit Costs

A. Building Repairs	356,852
B. Public Service	1,453,809
C. Scholarships and Fellowships	8,078,449
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	4,285,684

G. Reimbursed Indirect Costs	1,913,640
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H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	

Subtotal - Excluded	\$16,088,434
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III. Total Operating Expenditures	\$124,046,217
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1. General Education Fund.

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.

TABLE 3					
INSTITUTIONAL COSTS - FY 2003					
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	4,075	4,605	\$23,057,811	\$5,658	\$5,007
B. Upper Division	6,705	8,886	66,521,694	9,921	7,486
Undergraduate Composite	10,780	13,491	89,579,505	8,310	6,640
C. Masters	821	1,610	11,542,602	14,059	7,169
D. Advanced Graduate	358	723	6,835,677	19,094	9,455
E. Professional			0	--	--
Total Composite	11,959	15,824	\$107,957,783	\$9,027	\$6,822

**TABLE 4
INSTITUTIONAL COSTS - FY 2003**

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	\$356,852	11,959	\$30
B. Public Service	1,453,809		122
C. Scholarships and Fellowships	8,078,449		676
D. Auxiliary Enterprises	--		--
E. Health Care Units	--		--
F. Academic Support (Price Lab)	4,285,684		358
Organized Activities			
G. Reimbursed Indirect Costs	1,913,640		160
H. Unreimbursed Indirect Costs	--		--
I. IPRT (and associated O&M)	--		--
Total Excluded	\$16,088,434		\$1,345

**TABLE 5
INSTITUTIONAL COSTS - FY 2003**

university name

Average Variable Unit Cost Calculation

Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$107,957,783
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	470,858
B. Library Books	1,162,410
C. Plant Operation and Maintenance (less equipment)	14,146,391
D. Equipment	809,340
Subtotal - Expenditures Excluded	\$16,588,998
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$91,368,785
IV. Variable Cost Factor (Line III / Line I)	84.63%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			84.63%	
A. Lower Division	4,075	\$5,658		\$4,789
B. Upper Division	6,705	9,921		8,397
Undergraduate Composite	10,780	8,310		7,033
C. Masters	821	14,059		11,899
D. Advanced Graduate	358	19,094		16,160
E. Professional	0	--		--
Total Composite	11,959	\$9,027		\$7,640

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