

Fiscal Year 2008 Unit Cost Report

(Unrestricted Costs Only)
for the
Illinois Public Community Colleges



Illinois Community College Board
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Illinois Community College Board

**HIGHLIGHTS OF THE FISCAL YEAR 2008 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2008 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$217.92.
2. The fiscal year 2008 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$217.92
full instructional unit cost	\$229.85
total institutional unit cost	\$240.77

(See Table 3 for details.)

3. The fiscal year 2008 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$80.56
direct department cost	\$14.69
direct equipment cost	\$.65
allocated indirect cost	\$91.22
operation and maintenance cost	\$30.80

(See Table 5 for details.)

4. The state average unrestricted unit costs for support services in the public community colleges of Illinois during fiscal year 2008 were as follows:

academic administration and planning cost	\$15.06
academic support cost	\$10.63
student services cost	\$19.19
Institutional Support	\$46.82

(See Table 7 for details.)

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5. The *Fiscal Year 2008 Unit Cost Study* analyzed unrestricted unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unrestricted unit cost for each funding category is shown below:

Baccalaureate	\$210.40
Business Occupational	\$224.93
Technical Occupational	\$247.48
Health Occupational	\$287.22
Remedial Education	\$205.59
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$180.94

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2008 were \$70.3 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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INTRODUCTION

The *Unit Cost Study* is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the *Unit Cost Study*. The *Unit Cost Study* also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

Cost data submitted consists of end-of-year unaudited financial data. A separate report is submitted after the completion of the audited annual financial statements reconciling unit cost data to audited data.

The ICCB has developed a *Unit Cost Study Manual* which provides detailed procedures for conducting the *Unit Cost Study*. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of occupational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The *Unit Cost Study* consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect institutional costs also are reported by each college in total dollar amounts. The *Unit Cost Study* computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of course work. (Any college on the quarter system converts quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours. Only semester hours that are supported with 50% or more unrestricted funds are included.

This report includes only unrestricted expenses from general operating and other funds of the community colleges that are expended for instruction, organized research, and public service. It includes unrestricted expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are unrestricted expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

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Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is included in Appendix B which lists the fiscal year 2008 statewide average net instructional unrestricted unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Southwestern Illinois College, Black Hawk College, Heartland College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubensee Community College.

Peer Group VI: Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

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Table 1

**NET INSTRUCTIONAL COST
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>	<u>FY 2004</u>	
503	BLACK HAWK	\$205.90	\$214.21	\$194.91	\$192.77	\$180.32
508	CHICAGO	\$236.11	\$219.98	\$207.81	\$189.34	\$171.26
50806	DALEY	\$169.50	\$176.49	\$180.85	\$154.38	\$133.93
50801	KENNEDY-KING	\$393.56	\$350.38	\$331.12	\$307.24	\$280.40
50803	MALCOLM X	\$246.30	\$216.46	\$198.64	\$184.37	\$165.70
50805	OLIVE HARVEY	\$347.09	\$304.39	\$260.11	\$264.10	\$249.14
50804	TRUMAN	\$198.61	\$186.30	\$168.85	\$143.83	\$142.17
50802	WASHINGTON	\$225.93	\$210.76	\$209.64	\$203.30	\$180.73
50807	WILBUR WRIGHT	\$220.83	\$216.19	\$198.80	\$183.07	\$155.95
507	DANVILLE	\$224.06	\$229.36	\$249.65	\$217.80	\$209.05
502	DUPAGE	\$236.29	\$245.24	\$234.52	\$219.25	\$204.01
509	ELGIN	\$294.04	\$303.97	\$279.73	\$228.60	\$232.42
512	HARPER	\$273.19	\$251.90	\$253.37	\$243.86	\$229.12
540	HEARTLAND	\$90.90	\$163.99	\$166.76	\$158.14	\$94.33
519	HIGHLAND	\$230.37	\$237.78	\$223.36	\$193.55	\$183.48
514	ILLINOIS CENTRAL	\$190.27	\$177.62	\$211.39	\$195.16	\$200.28
529	ILLINOIS EASTERN	\$127.98	\$123.59	\$120.11	\$123.46	\$121.93
52904	FRONTIER	\$108.26	\$115.02	\$110.09	\$120.42	\$123.28
52901	LINCOLN TRAIL	\$134.91	\$127.53	\$123.22	\$138.49	\$136.34
52902	OLNEY CENTRAL	\$184.49	\$169.96	\$163.09	\$153.49	\$150.80
52903	WABASH VALLEY	\$101.88	\$97.69	\$97.18	\$98.52	\$96.01
513	ILLINOIS VALLEY	\$211.82	\$205.93	\$185.95	\$184.28	\$171.23
525	JOLIET	\$224.81	\$219.95	\$226.18	\$211.63	\$198.15
520	KANKAKEE	\$216.22	\$216.86	\$218.53	\$193.45	\$165.41
501	KASKASKIA	\$157.54	\$151.74	\$156.33	\$152.59	\$132.87
523	KISHWAUKEE	\$222.30	\$212.55	\$204.67	\$196.03	\$195.62
532	LAKE COUNTY	\$254.52	\$248.67	\$236.28	\$231.72	\$225.02
517	LAKE LAND	\$138.17	\$148.18	\$151.27	\$164.01	\$133.75
536	LEWIS & CLARK	\$83.38	\$172.57	\$175.72	\$166.11	\$158.28
526	LINCOLN LAND	\$223.02	\$244.29	\$229.69	\$220.57	\$210.86
530	LOGAN	\$179.68	\$176.52	\$174.96	\$167.87	\$168.31
528	MC HENRY	\$246.49	\$251.40	\$263.93	\$251.91	\$232.52
524	MORAIN VALLEY	\$171.59	\$157.71	\$166.78	\$161.13	\$166.50
527	MORTON	\$217.66	\$222.40	\$206.65	\$216.75	\$234.48
535	OAKTON	\$287.44	\$274.46	\$261.65	\$256.12	\$233.22
505	PARKLAND	\$246.01	\$221.88	\$210.83	\$209.08	\$193.83
515	PRAIRIE STATE	\$281.83	\$242.98	\$224.94	\$247.85	\$220.33
521	REND LAKE	\$157.72	\$161.17	\$156.04	\$147.94	\$159.09
537	RICHLAND	\$222.71	\$234.79	\$202.37	\$219.77	\$194.09
511	ROCK VALLEY	\$214.06	\$209.30	\$191.32	\$181.01	\$182.45
518	SANDBURG	\$226.93	\$209.75	\$202.88	\$193.23	\$181.17
506	SAUK VALLEY	\$202.10	\$210.86	\$223.38	\$226.06	\$228.31
531	SHAWNEE	\$232.62	\$231.58	\$220.28	\$194.90	\$154.90
510	SOUTH SUBURBAN	\$275.40	\$303.76	\$270.66	\$252.23	\$227.07
533	SOUTHEASTERN	DNS	\$161.35	\$168.77	\$150.06	\$156.37
522	SOUTHWESTERN	\$216.88	\$200.39	\$182.40	\$182.56	\$168.39
534	SPOON RIVER	\$215.67	\$227.23	\$241.26	\$189.71	\$201.79
504	TRITON	\$189.37	\$178.55	\$168.37	\$173.22	\$176.50
516	WAUBONSEE	\$230.27	\$231.63	\$215.67	\$197.41	\$191.56
539	WOOD	<u>\$234.16</u>	<u>\$223.30</u>	<u>\$204.97</u>	<u>\$185.08</u>	<u>\$196.27</u>
	STATE AVERAGES	\$217.92	\$214.92	\$208.43	\$198.39	\$186.63

DNS - Data Not Submitted

Section I

**FISCAL YEAR 2008 NET INSTRUCTIONAL UNIT COST,
FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST
(UNRESTRICTED COSTS ONLY)**

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 2 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 2 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 3. Organized research is generally a minor function in the community colleges. However, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of Appendix A.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself was \$70,360,281.

Table 2
COMPARISON OF FISCAL YEAR 2008 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Unrestricted Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$217.92	\$6,538
Full Instructional Cost	\$229.85	\$6,896
Total Institutional Cost	\$240.77	\$7,223

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Table 3

**FISCAL YEAR 2008 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester Credit Hours	Net Instructional Unrestricted Unit Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Unit Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost	
503	BLACK HAWK	133,282	\$205.90	\$0.16	\$20.32	\$5.34	\$231.71	\$0.00	\$4.77	\$236.48
508	CHICAGO	<u>972,286</u>	<u>\$236.11</u>	<u>\$0.00</u>	<u>\$8.51</u>	<u>\$12.59</u>	<u>\$257.21</u>	<u>\$0.00</u>	<u>\$5.44</u>	<u>\$262.65</u>
50806	DALEY	183,125	\$169.50	\$0.00	\$6.17	\$9.13	\$184.81	\$0.00	\$0.95	\$185.76
50801	KENNEDY-KING	96,730	\$393.56	\$0.00	\$30.81	\$45.60	\$469.98	\$0.00	\$22.76	\$492.74
50803	MALCOLM X	116,541	\$246.30	\$0.00	\$5.77	\$8.54	\$260.62	\$0.00	\$2.50	\$263.12
50805	OLIVE HARVEY	63,960	\$347.09	\$0.00	\$6.73	\$9.96	\$363.78	\$0.00	\$3.21	\$366.99
50804	TRUMAN	191,908	\$198.61	\$0.00	\$1.69	\$2.51	\$202.81	\$0.00	\$6.58	\$209.39
50802	WASHINGTON	150,430	\$225.93	\$0.00	\$4.79	\$7.08	\$237.80	\$0.00	\$3.06	\$240.86
50807	WILBUR WRIGHT	169,592	\$220.83	\$0.00	\$11.87	\$17.56	\$250.26	\$0.00	\$4.12	\$254.38
507	DANVILLE	58,344	\$224.06	\$0.00	\$0.00	\$5.06	\$229.12	\$0.00	\$3.22	\$232.34
502	DUPAGE	537,430	\$236.29	\$12.98	\$0.64	\$3.10	\$253.00	\$0.00	\$16.30	\$269.30
509	ELGIN	168,628	\$294.04	\$0.30	\$0.00	\$16.99	\$311.33	\$0.00	\$25.13	\$336.46
512	HARPER	293,062	\$273.19	\$0.41	\$6.20	\$10.13	\$289.92	\$0.00	\$19.19	\$309.11
540	HEARTLAND	98,970	\$90.90	\$0.00	\$0.00	\$0.00	\$90.90	\$0.00	\$16.40	\$107.30
519	HIGHLAND	53,189	\$230.37	\$0.53	\$0.00	\$18.91	\$249.81	\$1.92	\$6.02	\$257.75
514	ILLINOIS CENTRAL	212,821	\$190.27	\$0.19	\$10.48	\$20.10	\$221.04	\$0.00	\$5.17	\$226.21
529	ILLINOIS EASTERN	<u>173,324</u>	<u>\$127.98</u>	<u>\$0.16</u>	<u>\$0.00</u>	<u>\$3.05</u>	<u>\$131.19</u>	<u>\$0.00</u>	<u>\$0.30</u>	<u>\$131.49</u>
52904	FRONTIER	30,077	\$108.26	\$0.16	\$0.00	\$3.16	\$111.58	\$0.00	\$0.32	\$111.90
52901	LINCOLN TRAIL	36,108	\$134.91	\$0.15	\$0.00	\$3.81	\$138.87	\$0.00	\$0.28	\$139.15
52902	OLNEY CENTRAL	38,004	\$184.49	\$0.27	\$0.00	\$3.90	\$188.65	\$0.00	\$0.55	\$189.20
52903	WABASH VALLEY	69,135	\$101.88	\$0.09	\$0.00	\$2.14	\$104.12	\$0.00	\$0.17	\$104.29
513	ILLINOIS VALLEY	80,797	\$211.82	\$0.04	\$0.23	\$8.00	\$220.09	\$0.00	\$11.30	\$231.39
525	JOLIET	246,714	\$224.81	\$0.86	\$0.00	\$4.00	\$229.67	\$0.00	\$10.28	\$239.95
520	KANKAKEE	76,613	\$216.22	\$0.72	\$1.51	\$3.51	\$221.96	\$0.00	\$2.78	\$224.74
501	KASKASKIA	104,005	\$157.54	\$0.00	\$0.00	\$0.00	\$157.54	\$0.00	\$2.38	\$159.92
523	KISHWAUKEE	80,013	\$222.30	\$0.17	\$0.00	\$0.00	\$222.47	\$0.00	\$4.15	\$226.62
532	LAKE COUNTY	277,070	\$254.52	\$0.19	\$2.12	\$14.94	\$271.77	\$0.00	\$19.94	\$291.71
517	LAKE LAND	211,564	\$138.17	\$0.00	\$0.00	\$0.00	\$138.17	\$0.00	\$4.14	\$142.31
536	LEWIS & CLARK	134,882	\$83.38	\$0.00	\$0.00	\$0.00	\$83.38	\$0.00	\$1.48	\$84.86
526	LINCOLN LAND	129,977	\$223.02	\$0.39	\$0.00	\$0.00	\$223.41	\$0.00	\$17.41	\$240.82
530	LOGAN	150,224	\$179.68	\$0.06	\$0.00	\$2.94	\$182.68	\$0.00	\$3.34	\$186.02
528	MC HENRY	115,755	\$246.49	\$0.41	\$0.00	\$6.83	\$253.73	\$0.00	\$36.27	\$290.00
524	MORAIN VALLEY	271,038	\$171.59	\$0.25	\$11.02	\$8.84	\$191.69	\$0.00	\$12.79	\$204.48
527	MORTON	67,511	\$217.66	\$0.77	\$6.77	\$1.46	\$226.66	\$0.00	\$3.40	\$230.06
535	OAKTON	192,979	\$287.44	\$0.47	\$0.00	\$8.20	\$296.11	\$0.00	\$12.45	\$308.56
505	PARKLAND	184,016	\$246.01	\$0.00	\$0.00	\$5.54	\$251.55	\$0.06	\$16.44	\$268.05
515	PRAIRIE STATE	76,037	\$281.83	\$0.05	\$0.00	\$0.00	\$281.88	\$0.00	\$22.67	\$304.55
521	REND LAKE	91,865	\$157.72	\$0.05	\$0.00	\$0.00	\$157.78	\$0.00	\$3.10	\$160.88
537	RICHLAND	66,060	\$222.71	\$0.49	\$0.00	\$0.00	\$223.20	\$0.00	\$7.02	\$230.22
511	ROCK VALLEY	159,295	\$214.06	\$0.00	\$0.07	\$0.00	\$214.13	\$0.00	\$25.42	\$239.55
518	SANDBURG	55,794	\$226.93	\$0.19	\$0.00	\$22.07	\$249.19	\$0.00	\$1.53	\$250.72
506	SAUK VALLEY	53,436	\$202.10	\$0.72	\$0.18	\$5.67	\$208.67	\$0.00	\$6.56	\$215.23
531	SHAWNEE	49,829	\$232.62	\$0.03	\$2.26	\$0.00	\$234.90	\$0.00	\$3.65	\$238.55
510	SOUTH SUBURBAN	152,591	\$275.40	\$0.12	\$1.72	\$10.93	\$288.17	\$0.00	\$6.63	\$294.80
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$216.88	\$0.23	\$0.64	\$13.27	\$231.02	\$0.00	\$6.63	\$237.65
534	SPOON RIVER	41,628	\$215.67	\$0.66	\$3.48	\$7.97	\$227.78	\$0.00	\$7.78	\$235.56
504	TRITON	244,961	\$189.37	\$0.42	\$2.61	\$1.63	\$194.03	\$0.00	\$2.32	\$196.35
516	WAUBONSEE	149,792	\$230.27	\$1.13	\$0.00	\$9.91	\$241.30	\$0.00	\$30.80	\$272.10
539	WOOD	<u>51,189</u>	<u>\$234.16</u>	<u>\$0.22</u>	<u>\$0.00</u>	<u>\$4.08</u>	<u>\$238.46</u>	<u>\$0.00</u>	<u>\$6.99</u>	<u>\$245.45</u>
	STATE TOTALS	6,455,581	\$217.92	\$1.30	\$3.23	\$7.39	\$229.85	\$0.02	\$10.90	\$240.77

Section II

**FISCAL YEAR 2008
NET INSTRUCTIONAL UNRESTRICTED UNIT COST**

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, and operation and maintenance costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of academic support, student services, general institutional, and academic administration and planning. Table 4 shows a state summary of the fiscal year 2008 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 5 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

Costs for the instruction function include unrestricted expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through adult education and English as a Second Language. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 4

**SUMMARY OF FISCAL YEAR 2008 NET INSTRUCTIONAL UNRESTRICTED UNIT
COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 80.56	\$2,417
Direct Instructional Departmental Cost	\$ 14.69	\$ 441
Direct Instructional Equipment Cost	\$.65	\$ 20
Allocated Cost	\$ 91.22	\$2,737
Operation and Maintenance Cost	\$ 30.80	\$ 924
NET INSTRUCTIONAL COST	\$217.92	\$6,538

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Table 5

**FISCAL YEAR 2008 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost	
503	BLACK HAWK	133,282	\$83.33	\$0.00	\$0.00	\$95.05	\$27.52	\$205.90
508	CHICAGO	<u>972,286</u>	<u>\$75.10</u>	<u>\$20.04</u>	<u>\$0.00</u>	<u>\$103.16</u>	<u>\$37.81</u>	\$236.11
50806	DALEY	183,125	\$52.21	\$11.23	\$0.00	\$76.10	\$29.96	\$169.50
50801	KENNEDY-KING	96,730	\$96.64	\$85.97	\$0.00	\$136.06	\$74.89	\$393.56
50803	MALCOLM X	116,541	\$73.27	\$12.11	\$0.00	\$112.28	\$48.64	\$246.30
50805	OLIVE HARVEY	63,960	\$100.42	\$26.77	\$0.00	\$153.44	\$66.47	\$347.09
50804	TRUMAN	191,908	\$70.48	\$7.55	\$0.00	\$95.70	\$24.88	\$198.61
50802	WASHINGTON	150,430	\$80.25	\$17.13	\$0.00	\$102.41	\$26.15	\$225.93
50807	WILBUR WRIGHT	169,592	\$79.90	\$11.58	\$0.00	\$97.47	\$31.88	\$220.83
507	DANVILLE	58,344	\$80.87	\$18.61	\$0.51	\$83.75	\$40.31	\$224.06
502	DUPAGE	537,430	\$105.36	\$17.51	\$0.58	\$86.37	\$26.45	\$236.29
509	ELGIN	168,628	\$107.17	\$12.83	\$1.84	\$121.90	\$50.30	\$294.04
512	HARPER	293,062	\$92.50	\$9.89	\$0.96	\$122.61	\$47.23	\$273.19
540	HEARTLAND	98,970	\$79.84	\$5.69	\$0.66	\$4.72	\$0.00	\$90.90
519	HIGHLAND	53,189	\$95.40	\$3.04	\$2.26	\$95.80	\$33.88	\$230.37
514	ILLINOIS CENTRAL	212,821	\$74.24	\$0.00	\$0.00	\$78.37	\$37.66	\$190.27
529	ILLINOIS EASTERN	<u>173,324</u>	<u>\$54.56</u>	<u>\$9.75</u>	<u>\$0.82</u>	<u>\$46.21</u>	<u>\$16.64</u>	\$127.98
52904	FRONTIER	30,077	\$33.64	\$7.30	\$0.00	\$53.58	\$13.75	\$108.26
52901	LINCOLN TRAIL	36,108	\$51.30	\$7.25	\$2.82	\$53.11	\$20.42	\$134.91
52902	OLNEY CENTRAL	38,004	\$83.29	\$17.09	\$1.07	\$60.22	\$22.81	\$184.49
52903	WABASH VALLEY	69,135	\$49.57	\$8.08	\$0.00	\$31.70	\$12.54	\$101.88
513	ILLINOIS VALLEY	80,797	\$74.45	\$42.04	\$0.26	\$66.16	\$28.92	\$211.82
525	JOLIET	246,714	\$79.23	\$31.33	\$1.13	\$76.50	\$36.60	\$224.81
520	KANKAKEE	76,613	\$75.58	\$20.10	\$0.77	\$87.72	\$32.05	\$216.22
501	KASKASKIA	104,005	\$69.71	\$11.73	\$1.71	\$59.57	\$14.82	\$157.54
523	KISHWAUKEE	80,013	\$75.52	\$8.97	\$2.43	\$98.28	\$37.10	\$222.30
532	LAKE COUNTY	277,070	\$84.34	\$17.58	\$0.06	\$124.15	\$28.39	\$254.52
517	LAKE LAND	211,564	\$66.03	\$7.38	\$0.35	\$47.41	\$17.01	\$138.17
536	LEWIS & CLARK	134,882	\$69.48	\$6.83	\$0.01	\$7.05	\$0.01	\$83.38
526	LINCOLN LAND	129,977	\$97.56	\$11.98	\$0.93	\$77.58	\$34.98	\$223.02
530	LOGAN	150,224	\$68.39	\$10.58	\$0.81	\$74.84	\$25.06	\$179.68
528	MC HENRY	115,755	\$73.94	\$25.18	\$2.80	\$122.84	\$21.73	\$246.49
524	MORAIN VALLEY	271,038	\$59.92	\$11.67	\$0.04	\$75.73	\$24.23	\$171.59
527	MORTON	67,511	\$80.99	\$13.55	\$0.12	\$92.85	\$30.15	\$217.66
535	OAKTON	192,979	\$117.28	\$36.17	\$0.19	\$103.22	\$30.57	\$287.44
505	PARKLAND	184,016	\$96.06	\$5.74	\$0.00	\$116.20	\$28.02	\$246.01
515	PRAIRIE STATE	76,037	\$79.17	\$4.97	\$3.76	\$136.20	\$57.73	\$281.83
521	REND LAKE	91,865	\$74.10	\$9.90	\$0.07	\$49.59	\$24.07	\$157.72
537	RICHLAND	66,060	\$96.00	\$10.06	\$1.46	\$96.47	\$18.73	\$222.71
511	ROCK VALLEY	159,295	\$85.17	\$13.42	\$1.00	\$80.44	\$34.04	\$214.06
518	SANDBURG	55,794	\$63.72	\$33.93	\$0.44	\$104.90	\$23.93	\$226.93
506	SAUK VALLEY	53,436	\$63.38	\$19.10	\$0.00	\$89.00	\$30.61	\$202.10
531	SHAWNEE	49,829	\$80.67	\$4.62	\$0.12	\$124.33	\$22.88	\$232.62
510	SOUTH SUBURBAN	152,591	\$65.65	\$17.65	\$0.33	\$150.82	\$40.96	\$275.40
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$73.60	\$12.75	\$2.41	\$99.14	\$28.98	\$216.88
534	SPOON RIVER	41,628	\$84.92	\$0.00	\$0.00	\$102.78	\$27.97	\$215.67
504	TRITON	244,961	\$60.99	\$10.22	\$0.15	\$83.13	\$34.88	\$189.37
516	WAUBONSEE	149,792	\$81.73	\$3.71	\$1.71	\$110.70	\$32.43	\$230.27
539	WOOD	<u>51,189</u>	<u>\$84.62</u>	<u>\$23.21</u>	<u>\$0.00</u>	<u>\$98.46</u>	<u>\$27.87</u>	<u>\$234.16</u>
	STATE TOTALS	6,455,581	\$80.56	\$14.69	\$0.65	\$91.22	\$30.80	\$217.92

Section III

**FISCAL YEAR 2008 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2008 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 7 shows the indirect unit cost for each community college district. Indirect costs include the cost of academic support, student services, general institutional services, academic administration and planning, and subsidy for auxiliary services. These indirect costs, with the exception of academic administration and planning are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, the costs are not included.

Total expenditures for each of the indirect institutional support categories are shown for each community college district in Table A-3 of Appendix A.

Table 6

**SUMMARY OF FISCAL YEAR 2008 STATE AVERAGE UNRESTRICTED UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$ 15.06	\$ 452
Academic Support	\$ 10.63	\$ 319
Student Services	\$ 19.19	\$ 576
Institutional Support	\$ 46.82	\$ 1,405
TOTALS	\$ 91.70	\$ 2,751

Illinois Community College Board

Table 7

**FISCAL YEAR 2008 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Learning Resource Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost	
503	BLACK HAWK	133,282	\$16.62	\$7.99	\$16.08	\$54.44	\$95.13
508	CHICAGO	<u>972,286</u>	<u>\$13.90</u>	<u>\$10.17</u>	<u>\$23.09</u>	<u>\$56.00</u>	<u>\$103.16</u>
50806	DALEY	183,125	\$8.73	\$10.54	\$12.52	\$44.32	\$76.10
50801	KENNEDY-KING	96,730	\$17.52	\$7.82	\$31.85	\$78.87	\$136.06
50803	MALCOLM X	116,541	\$26.05	\$9.06	\$15.23	\$61.95	\$112.28
50805	OLIVE HARVEY	63,960	\$21.00	\$5.34	\$50.81	\$76.28	\$153.44
50804	TRUMAN	191,908	\$6.56	\$13.19	\$22.29	\$53.66	\$95.70
50802	WASHINGTON	150,430	\$12.66	\$9.14	\$28.02	\$52.59	\$102.41
50807	WILBUR WRIGHT	169,592	\$15.81	\$11.18	\$20.95	\$49.53	\$97.47
507	DANVILLE	58,344	\$14.48	\$13.99	\$19.12	\$36.16	\$83.75
502	DUPAGE	537,430	\$8.86	\$15.89	\$20.97	\$40.66	\$86.38
509	ELGIN	168,628	\$25.49	\$14.77	\$24.16	\$57.48	\$121.90
512	HARPER	293,062	\$20.27	\$8.13	\$27.50	\$66.71	\$122.61
540	HEARTLAND	98,970	\$4.72	\$0.00	\$0.00	\$0.00	\$4.72
519	HIGHLAND	53,189	\$16.69	\$7.86	\$19.35	\$51.89	\$95.80
514	ILLINOIS CENTRAL	212,821	\$7.13	\$12.52	\$5.64	\$53.10	\$78.39
529	ILLINOIS EASTERN	<u>173,324</u>	<u>\$5.61</u>	<u>\$3.09</u>	<u>\$7.91</u>	<u>\$29.60</u>	<u>\$46.21</u>
52904	FRONTIER	30,077	\$6.55	\$3.61	\$10.89	\$32.52	\$53.58
52901	LINCOLN TRAIL	36,108	\$6.36	\$3.02	\$10.25	\$33.49	\$53.11
52902	OLNEY CENTRAL	38,004	\$8.52	\$3.52	\$9.92	\$38.26	\$60.22
52903	WABASH VALLEY	69,135	\$3.20	\$2.67	\$4.28	\$21.54	\$31.70
513	ILLINOIS VALLEY	80,797	\$2.74	\$15.26	\$16.51	\$31.65	\$66.16
525	JOLIET	246,714	\$11.19	\$7.38	\$16.53	\$41.40	\$76.50
520	KANKAKEE	76,613	\$5.23	\$16.28	\$20.06	\$46.15	\$87.72
501	KASKASKIA	104,005	\$15.75	\$4.98	\$11.95	\$27.32	\$60.00
523	KISHWAUKEE	80,013	\$19.20	\$18.56	\$18.79	\$41.74	\$98.28
532	LAKE COUNTY	277,070	\$9.75	\$15.78	\$21.03	\$77.59	\$124.15
517	LAKE LAND	211,564	\$11.99	\$3.95	\$9.39	\$22.07	\$47.41
536	LEWIS & CLARK	134,882	\$7.02	\$0.02	\$0.01	\$0.01	\$7.05
526	LINCOLN LAND	129,977	\$8.39	\$0.00	\$19.03	\$50.16	\$77.58
530	LOGAN	150,224	\$11.17	\$6.10	\$19.63	\$37.95	\$74.84
528	MC HENRY	115,755	\$16.54	\$12.43	\$20.77	\$73.10	\$122.84
524	MORAIN VALLEY	271,038	\$9.72	\$8.81	\$19.77	\$46.12	\$84.41
527	MORTON	67,511	\$8.38	\$20.21	\$21.75	\$42.50	\$92.85
535	OAKTON	192,979	\$10.25	\$18.66	\$25.39	\$48.92	\$103.22
505	PARKLAND	184,016	\$28.87	\$14.82	\$23.46	\$49.05	\$116.20
515	PRAIRIE STATE	76,037	\$8.47	\$14.50	\$27.46	\$85.78	\$136.20
521	REND LAKE	91,865	\$5.02	\$4.66	\$10.62	\$29.30	\$49.59
537	RICHLAND	66,060	\$19.14	\$14.83	\$17.35	\$45.16	\$96.47
511	ROCK VALLEY	159,295	\$10.31	\$12.48	\$16.53	\$41.13	\$80.44
518	SANDBURG	55,794	\$20.61	\$3.93	\$23.66	\$56.70	\$104.90
506	SAUK VALLEY	53,436	\$13.79	\$11.67	\$19.82	\$43.72	\$89.00
531	SHAWNEE	49,829	\$27.87	\$7.94	\$28.00	\$73.77	\$137.57
510	SOUTH SUBURBAN	152,591	\$109.73	\$5.90	\$21.06	\$14.23	\$150.92
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$14.10	\$7.46	\$24.82	\$52.75	\$99.14
534	SPOON RIVER	41,628	\$25.26	\$5.84	\$16.83	\$54.85	\$102.78
504	TRITON	244,961	\$11.58	\$9.53	\$19.71	\$42.32	\$83.13
516	WAUBONSEE	149,792	\$15.52	\$26.07	\$22.62	\$46.48	\$110.70
539	WOOD	<u>51,189</u>	<u>\$5.13</u>	<u>\$19.30</u>	<u>\$21.50</u>	<u>\$52.54</u>	<u>\$98.46</u>
	STATE TOTALS	6,455,581	\$15.06	\$10.63	\$19.19	\$46.82	\$91.70

Section IV

**FISCAL YEAR 2008 NET INSTRUCTIONAL UNIT COST BY
FUNDABLE INSTRUCTIONAL CATEGORIES
(UNRESTRICTED COSTS ONLY)**

Table 8 lists the statewide average net instructional unrestricted unit cost and the average cost per full-time equivalent student in each instructional category. Table 9 displays the unrestricted unit cost in each of the instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 8

**SUMMARY OF FISCAL YEAR 2008 NET INSTRUCTIONAL UNRESTRICTED UNIT
COST BY FUNDABLE INSTRUCTIONAL CATEGORIES IN
ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate	\$210.40	\$6,312
Business Occupational	\$224.93	\$6,748
Technical Occupational	\$247.48	\$7,424
Health Occupational	\$287.22	\$8,617
Remedial Education	\$205.59	\$6,168
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$180.94	\$5,428
General Studies	\$262.00	\$7,860
All Fundable Instruction Areas	\$217.92	\$6,538

Illinois Community College Board

Table 9

**FISCAL YEAR 2008 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>General Study</u>	<u>Total</u>
503	BLACK HAWK	\$204.41	\$220.16	\$235.15	\$249.48	\$191.74	\$143.19	\$0.00	\$205.90
508	CHICAGO	<u>\$267.46</u>	<u>\$265.74</u>	<u>\$262.72</u>	<u>\$338.81</u>	<u>\$225.57</u>	<u>\$180.22</u>	<u>\$0.00</u>	<u>\$236.11</u>
50806	DALEY	\$220.64	\$231.63	\$163.99	\$350.00	\$166.38	\$136.80	\$0.00	\$169.50
50801	KENNEDY-KING	\$384.43	\$383.24	\$389.01	\$432.84	\$324.15	\$495.86	\$0.00	\$393.56
50803	MALCOLM X	\$273.62	\$254.05	\$262.27	\$309.60	\$233.46	\$210.73	\$0.00	\$246.30
50805	OLIVE HARVEY	\$367.78	\$406.88	\$429.14	\$389.70	\$316.14	\$298.94	\$0.00	\$347.09
50804	TRUMAN	\$250.71	\$265.57	\$299.69	\$363.37	\$196.00	\$155.62	\$0.00	\$198.61
50802	WASHINGTON	\$239.01	\$226.66	\$192.57	\$259.69	\$200.37	\$220.56	\$0.00	\$225.93
50807	WILBUR WRIGHT	\$240.82	\$228.34	\$267.15	\$285.91	\$208.36	\$165.40	\$0.00	\$220.83
507	DANVILLE	\$202.37	\$241.88	\$298.89	\$235.26	\$208.22	\$220.16	\$0.00	\$224.06
502	DUPAGE	\$229.24	\$268.17	\$298.57	\$333.76	\$182.17	\$172.94	\$0.00	\$236.29
509	ELGIN	\$285.20	\$299.39	\$362.66	\$446.76	\$255.62	\$216.77	\$0.00	\$294.04
512	HARPER	\$252.49	\$287.93	\$361.04	\$407.25	\$280.28	\$362.14	\$0.00	\$273.19
540	HEARTLAND	\$88.41	\$130.00	\$190.29	\$152.44	\$41.05	\$64.20	\$0.00	\$90.90
519	HIGHLAND	\$237.57	\$269.09	\$251.39	\$263.49	\$186.16	\$140.43	\$0.00	\$230.37
514	ILLINOIS CENTRAL	\$178.47	\$186.76	\$232.53	\$266.47	\$161.15	\$167.21	\$0.00	\$190.27
529	ILLINOIS EASTERN	<u>\$115.84</u>	<u>\$165.24</u>	<u>\$123.18</u>	<u>\$164.46</u>	<u>\$137.74</u>	<u>\$59.54</u>	<u>\$0.00</u>	<u>\$127.98</u>
52904	FRONTIER	\$89.06	\$129.29	\$179.84	\$112.41	\$154.87	\$67.39	\$0.00	\$108.26
52901	LINCOLN TRAIL	\$115.01	\$278.75	\$166.26	\$98.31	\$150.64	\$76.35	\$0.00	\$134.91
52902	OLNEY CENTRAL	\$144.75	\$175.08	\$200.78	\$287.47	\$143.74	\$84.28	\$0.00	\$184.49
52903	WABASH VALLEY	\$109.74	\$121.39	\$103.40	\$66.87	\$81.35	\$45.13	\$0.00	\$101.88
513	ILLINOIS VALLEY	\$190.56	\$225.64	\$259.11	\$259.38	\$187.25	\$318.98	\$0.00	\$211.82
525	JOLIET	\$203.78	\$212.74	\$329.64	\$277.41	\$196.31	\$0.00	\$0.00	\$224.81
520	KANKAKEE	\$199.70	\$256.18	\$255.25	\$260.27	\$210.00	\$175.15	\$0.00	\$216.22
501	KASKASKIA	\$135.96	\$181.99	\$204.77	\$214.57	\$90.84	\$107.93	\$146.17	\$157.54
523	KISHWAUKEE	\$200.76	\$224.21	\$356.79	\$309.71	\$203.62	\$139.96	\$0.00	\$222.30
532	LAKE COUNTY	\$249.09	\$253.36	\$306.68	\$350.62	\$235.42	\$209.06	\$0.00	\$254.52
517	LAKE LAND	\$124.89	\$136.65	\$158.20	\$166.74	\$128.94	\$149.22	\$149.00	\$138.17
536	LEWIS & CLARK	\$73.34	\$72.03	\$77.56	\$245.62	\$75.08	\$25.27	\$0.00	\$83.38
526	LINCOLN LAND	\$199.93	\$179.27	\$283.07	\$339.67	\$246.13	\$0.00	\$0.00	\$223.02
530	LOGAN	\$172.37	\$174.94	\$185.00	\$231.67	\$171.55	\$123.20	\$0.00	\$179.68
528	MC HENRY	\$248.69	\$258.30	\$388.62	\$337.73	\$211.55	\$174.02	\$0.00	\$246.49
524	MORAIN VALLEY	\$161.53	\$154.28	\$242.51	\$205.76	\$169.76	\$0.00	\$0.00	\$171.59
527	MORTON	\$198.79	\$201.15	\$332.63	\$352.39	\$188.62	\$0.00	\$0.00	\$217.66
535	OAKTON	\$276.18	\$301.76	\$380.10	\$344.45	\$247.57	\$227.13	\$0.00	\$287.44
505	PARKLAND	\$230.97	\$259.08	\$272.53	\$357.49	\$223.11	\$261.55	\$0.00	\$246.01
515	PRAIRIE STATE	\$266.00	\$289.83	\$373.04	\$531.16	\$253.65	\$429.66	\$0.00	\$281.83
521	REND LAKE	\$114.94	\$196.97	\$225.95	\$238.77	\$100.31	\$128.21	\$0.00	\$157.72
537	RICHLAND	\$203.96	\$228.16	\$216.33	\$374.10	\$203.29	\$0.00	\$0.00	\$222.71
511	ROCK VALLEY	\$198.40	\$211.10	\$281.12	\$297.66	\$196.14	\$0.00	\$0.00	\$214.06
518	SANDBURG	\$204.18	\$284.69	\$311.45	\$254.45	\$188.37	\$364.95	\$0.00	\$226.93
506	SAUK VALLEY	\$189.94	\$187.30	\$224.04	\$263.51	\$194.02	\$0.00	\$0.00	\$202.10
531	SHAWNEE	\$226.79	\$239.46	\$261.23	\$254.62	\$227.66	\$207.13	\$0.00	\$232.62
510	SOUTH SUBURBAN	\$284.39	\$266.60	\$339.46	\$335.28	\$271.93	\$208.51	\$429.10	\$275.40
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$207.08	\$230.65	\$221.61	\$287.66	\$205.10	\$0.00	\$0.00	\$216.88
534	SPOON RIVER	\$195.29	\$246.79	\$264.25	\$286.84	\$211.80	\$0.00	\$0.00	\$215.67
504	TRITON	\$185.55	\$179.89	\$240.74	\$306.26	\$200.26	\$132.36	\$0.00	\$189.37
516	WAUBONSEE	\$230.37	\$230.64	\$234.95	\$229.06	\$228.56	\$228.56	\$0.00	\$230.27
539	WOOD	<u>\$199.83</u>	<u>\$282.08</u>	<u>\$319.66</u>	<u>\$394.48</u>	<u>\$174.76</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$234.16</u>
	STATE TOTALS	\$210.40	\$224.93	\$247.48	\$287.22	\$205.59	\$180.94	\$262.00	\$217.92

Appendix A

**TOTAL EXPENDITURES REPORTS
(UNRESTRICTED COSTS ONLY)**

Illinois Community College Board

Table A-1

**FISCAL YEAR 2008 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester	Net Instructional	Other	Building Repair	Building Deprec.	Full Instructional	Organized Research	Public Service	Total Institutional	
	<u>Credit Hours</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Cost</u>	<u>Unrestricted Unit Cost</u>	
503	BLACK HAWK	133,282	\$27,442,778	\$21,064	\$2,707,801	\$711,581	\$30,883,224	\$0	\$635,997	\$31,519,221
508	CHICAGO	972,286	\$229,565,255	\$0	\$8,271,680	\$12,240,763	\$250,077,698	\$0	\$5,292,829	\$255,370,527
50806	DALEY	183,125	\$31,040,472	\$0	\$1,130,076	\$1,672,332	\$33,842,880	\$0	\$173,743	\$34,016,623
50801	KENNEDY-KING	96,730	\$38,069,139	\$0	\$2,980,661	\$4,410,902	\$45,460,702	\$0	\$2,201,553	\$47,662,255
50803	MALCOLM X	116,541	\$28,704,289	\$0	\$672,926	\$995,822	\$30,373,037	\$0	\$291,213	\$30,664,250
50805	OLIVE HARVEY	63,960	\$22,200,138	\$0	\$430,305	\$636,783	\$23,267,226	\$0	\$205,033	\$23,472,259
50804	TRUMAN	191,908	\$38,114,194	\$0	\$325,106	\$481,105	\$38,920,405	\$0	\$1,261,978	\$40,182,383
50802	WASHINGTON	150,430	\$33,986,686	\$0	\$719,820	\$1,065,219	\$35,771,725	\$0	\$459,952	\$36,231,677
50807	WILBUR WRIGHT	169,592	\$37,450,337	\$0	\$2,012,786	\$2,978,600	\$42,441,723	\$0	\$699,357	\$43,141,080
507	DANVILLE	58,344	\$13,072,309	\$0	\$0	\$295,202	\$13,367,511	\$0	\$187,865	\$13,555,376
502	DUPAGE	537,430	\$126,987,972	\$6,973,540	\$343,524	\$1,666,832	\$135,971,868	\$0	\$8,757,436	\$144,729,304
509	ELGIN	168,628	\$49,584,074	\$51,009	\$0	\$2,864,509	\$52,499,592	\$0	\$4,238,407	\$56,737,999
512	HARPER	293,062	\$80,060,913	\$118,897	\$1,817,407	\$2,968,215	\$84,965,432	\$0	\$5,624,949	\$90,590,381
540	HEARTLAND	98,970	\$8,996,145	\$0	\$0	\$0	\$8,996,145	\$0	\$1,623,573	\$10,619,718
519	HIGHLAND	53,189	\$12,252,950	\$28,290	\$0	\$1,006,042	\$13,287,282	\$102,082	\$320,218	\$13,709,582
514	ILLINOIS CENTRAL	212,821	\$40,492,423	\$41,323	\$2,230,246	\$4,278,647	\$47,042,639	\$0	\$1,101,182	\$48,143,821
529	ILLINOIS EASTERN	173,324	\$22,182,288	\$26,879	\$0	\$528,682	\$22,737,849	\$0	\$52,518	\$22,790,367
52904	FRONTIER	30,077	\$3,256,107	\$4,838	\$0	\$95,163	\$3,356,108	\$0	\$9,623	\$3,365,731
52901	LINCOLN TRAIL	36,108	\$4,871,348	\$5,376	\$0	\$137,459	\$5,014,183	\$0	\$10,006	\$5,024,189
52902	OLNEY CENTRAL	38,004	\$7,011,225	\$10,214	\$0	\$148,030	\$7,169,469	\$0	\$20,832	\$7,190,301
52903	WABASH VALLEY	69,135	\$7,043,608	\$6,451	\$0	\$148,030	\$7,198,089	\$0	\$12,057	\$7,210,146
513	ILLINOIS VALLEY	80,797	\$17,114,779	\$3,001	\$18,302	\$646,176	\$17,782,258	\$0	\$913,284	\$18,695,542
525	JOLIET	246,714	\$55,462,583	\$212,244	\$0	\$987,579	\$56,662,406	\$0	\$2,537,045	\$59,199,451
520	KANKAKEE	76,613	\$16,565,432	\$54,996	\$115,622	\$269,245	\$17,005,295	\$0	\$213,352	\$17,218,647
501	KASKASKIA	104,005	\$16,385,246	\$0	\$0	\$0	\$16,385,246	\$0	\$247,255	\$16,632,501
523	KISHWAUKEE	80,013	\$17,786,999	\$13,424	\$0	\$0	\$17,800,423	\$0	\$331,901	\$18,132,324
532	LAKE COUNTY	277,070	\$70,520,277	\$52,110	\$588,092	\$4,139,360	\$75,299,839	\$0	\$5,524,050	\$80,823,889
517	LAKE LAND	211,564	\$29,232,730	\$0	\$0	\$0	\$29,232,730	\$0	\$876,692	\$30,109,422
536	LEWIS & CLARK	134,882	\$11,246,549	\$21	\$0	\$0	\$11,246,570	\$0	\$199,338	\$11,445,908
526	LINCOLN LAND	129,977	\$28,987,400	\$51,148	\$0	\$0	\$29,038,548	\$0	\$2,262,354	\$31,300,902
530	LOGAN	150,224	\$26,992,955	\$8,475	\$0	\$441,202	\$27,442,632	\$0	\$501,852	\$27,944,484
528	MC HENRY	115,755	\$28,532,221	\$47,505	\$0	\$790,776	\$29,370,502	\$0	\$4,197,977	\$33,568,479
524	MORAIN VALLEY	271,038	\$46,506,378	\$67,043	\$2,986,826	\$2,395,949	\$51,956,196	\$0	\$3,467,445	\$55,423,641
527	MORTON	67,511	\$14,694,159	\$51,764	\$457,308	\$98,572	\$15,301,803	\$0	\$229,405	\$15,531,208
535	OAKTON	192,979	\$55,469,025	\$90,915	\$0	\$1,582,361	\$57,142,301	\$0	\$2,402,733	\$59,545,034
505	PARKLAND	184,016	\$45,269,951	\$0	\$0	\$1,019,762	\$46,289,713	\$10,227	\$3,026,026	\$49,325,966
515	PRAIRIE STATE	76,037	\$21,429,641	\$4,018	\$0	\$0	\$21,433,659	\$0	\$1,723,473	\$23,157,132
521	REND LAKE	91,865	\$14,489,288	\$4,960	\$0	\$0	\$14,494,248	\$0	\$284,826	\$14,779,074
537	RICHLAND	66,060	\$14,712,545	\$32,070	\$0	\$0	\$14,744,615	\$0	\$463,958	\$15,208,573
511	ROCK VALLEY	159,295	\$34,099,237	\$0	\$11,346	\$0	\$34,110,583	\$0	\$4,048,805	\$38,159,388
518	SANDBURG	55,794	\$12,661,178	\$10,749	\$0	\$1,231,403	\$13,903,330	\$0	\$85,167	\$13,988,497
506	SAUK VALLEY	53,436	\$10,799,236	\$38,445	\$9,837	\$302,832	\$11,150,350	\$0	\$350,452	\$11,500,802
531	SHAWNEE	49,829	\$11,591,142	\$1,371	\$112,449	\$0	\$11,704,962	\$0	\$181,634	\$11,886,596
510	SOUTH SUBURBAN	152,591	\$42,023,925	\$17,998	\$262,410	\$1,667,396	\$43,971,729	\$0	\$1,012,215	\$44,983,944
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$51,749,084	\$54,502	\$152,820	\$3,167,527	\$55,123,933	\$0	\$1,581,456	\$56,705,389
534	SPOON RIVER	41,628	\$8,977,851	\$27,477	\$145,004	\$331,687	\$9,482,019	\$0	\$324,044	\$9,806,063
504	TRITON	244,961	\$46,389,433	\$103,834	\$638,216	\$398,074	\$47,529,557	\$0	\$567,833	\$48,097,390
516	WAUBONSEE	149,792	\$34,492,524	\$168,615	\$0	\$1,484,208	\$36,145,347	\$0	\$4,612,955	\$40,758,302
539	WOOD	51,189	\$11,986,661	\$11,473	\$0	\$208,609	\$12,206,743	\$0	\$357,780	\$12,564,523
	STATE TOTALS	6,455,581	\$1,406,805,536	\$8,389,160	\$20,868,890	\$47,723,191	\$1,483,786,777	\$112,309	\$70,360,281	\$1,554,259,367

Illinois Community College Board

Table A-2

FISCAL YEAR 2008 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

	Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost	
503	BLACK HAWK	133,282	\$11,106,751	\$0	\$0	\$12,668,702	\$3,667,325	\$27,442,778
508	CHICAGO	<u>972,286</u>	<u>\$73,016,634</u>	<u>\$19,484,266</u>	<u>\$0</u>	<u>\$100,298,735</u>	<u>\$36,765,619</u>	<u>\$229,565,255</u>
50806	DALEY	183,125	\$9,560,858	\$2,056,448	\$0	\$13,936,116	\$5,487,050	\$31,040,472
50801	KENNEDY-KING	96,730	\$9,347,565	\$8,316,003	\$0	\$13,161,421	\$7,244,150	\$38,069,139
50803	MALCOLM X	116,541	\$8,538,915	\$1,411,400	\$0	\$13,085,627	\$5,668,347	\$28,704,289
50805	OLIVE HARVEY	63,960	\$6,422,839	\$1,711,967	\$0	\$9,813,733	\$4,251,599	\$22,200,138
50804	TRUMAN	191,908	\$13,524,901	\$1,448,625	\$0	\$18,366,169	\$4,774,499	\$38,114,194
50802	WASHINGTON	150,430	\$12,071,323	\$2,576,421	\$0	\$15,405,131	\$3,933,811	\$33,986,686
50807	WILBUR WRIGHT	169,592	\$13,550,233	\$1,963,402	\$0	\$16,530,538	\$5,406,163	\$37,450,337
507	DANVILLE	58,344	\$4,718,462	\$1,085,492	\$29,764	\$4,886,463	\$2,352,128	\$13,072,309
502	DUPAGE	537,430	\$56,625,923	\$9,412,109	\$312,881	\$46,420,396	\$14,216,663	\$126,987,972
509	ELGIN	168,628	\$18,071,591	\$2,163,737	\$310,716	\$20,555,242	\$8,482,788	\$49,584,074
512	HARPER	293,062	\$27,108,234	\$2,898,420	\$280,550	\$35,931,611	\$13,842,098	\$80,060,913
540	HEARTLAND	98,970	\$7,901,347	\$563,087	\$64,976	\$466,735	\$0	\$8,996,145
519	HIGHLAND	53,189	\$5,074,005	\$161,830	\$119,960	\$5,095,337	\$1,801,818	\$12,252,950
514	ILLINOIS CENTRAL	212,821	\$15,799,899	\$0	\$0	\$16,677,851	\$8,014,673	\$40,492,423
529	ILLINOIS EASTERN	<u>173,324</u>	<u>\$9,456,291</u>	<u>\$1,689,603</u>	<u>\$142,523</u>	<u>\$8,009,308</u>	<u>\$2,884,563</u>	<u>\$22,182,288</u>
52904	FRONTIER	30,077	\$1,011,672	\$219,453	\$0	\$1,611,544	\$413,438	\$3,256,107
52901	LINCOLN TRAIL	36,108	\$1,852,407	\$261,691	\$101,899	\$1,917,871	\$737,480	\$4,871,348
52902	OLNEY CENTRAL	38,004	\$3,165,471	\$649,637	\$40,624	\$2,288,590	\$866,903	\$7,011,225
52903	WABASH VALLEY	69,135	\$3,426,741	\$558,822	\$0	\$2,191,303	\$866,742	\$7,043,608
513	ILLINOIS VALLEY	80,797	\$6,014,994	\$3,397,024	\$20,930	\$5,345,314	\$2,336,516	\$17,114,779
525	JOLIET	246,714	\$19,548,293	\$7,730,409	\$279,922	\$18,874,579	\$9,029,380	\$55,462,583
520	KANKAKEE	76,613	\$5,790,559	\$1,540,110	\$59,090	\$6,720,498	\$2,455,175	\$16,565,432
501	KASKASKIA	104,005	\$7,250,284	\$1,219,920	\$177,710	\$6,195,552	\$1,541,780	\$16,385,246
523	KISHWAUKEE	80,013	\$6,042,636	\$717,576	\$194,357	\$7,863,967	\$2,968,464	\$17,786,999
532	LAKE COUNTY	277,070	\$23,367,316	\$4,871,733	\$16,862	\$34,399,015	\$7,865,351	\$70,520,277
517	LAKE LAND	211,564	\$13,969,846	\$1,560,486	\$75,035	\$10,029,529	\$3,597,835	\$29,232,730
536	LEWIS & CLARK	134,882	\$9,371,700	\$921,287	\$1,492	\$951,153	\$917	\$11,246,549
526	LINCOLN LAND	129,977	\$12,680,561	\$1,556,745	\$120,260	\$10,083,859	\$4,545,975	\$28,987,400
530	LOGAN	150,224	\$10,274,327	\$1,588,709	\$122,402	\$11,243,130	\$3,764,387	\$26,992,955
528	MC HENRY	115,755	\$8,558,837	\$2,914,718	\$324,108	\$14,219,725	\$2,514,832	\$28,532,221
524	MORAIN VALLEY	271,038	\$16,239,918	\$3,162,507	\$10,608	\$20,526,821	\$6,566,525	\$46,506,378
527	MORTON	67,511	\$5,467,973	\$914,575	\$7,816	\$6,268,197	\$2,035,598	\$14,694,159
535	OAKTON	192,979	\$22,632,161	\$6,980,713	\$37,460	\$19,919,781	\$5,898,910	\$55,469,025
505	PARKLAND	184,016	\$17,676,553	\$1,055,360	\$0	\$21,382,298	\$5,155,740	\$45,269,951
515	PRAIRIE STATE	76,037	\$6,020,075	\$378,092	\$285,596	\$10,356,238	\$4,389,640	\$21,429,641
521	REND LAKE	91,865	\$6,806,827	\$909,764	\$6,040	\$4,555,344	\$2,211,314	\$14,489,288
537	RICHLAND	66,060	\$6,341,667	\$664,382	\$96,263	\$6,373,047	\$1,237,186	\$14,712,545
511	ROCK VALLEY	159,295	\$13,566,838	\$2,138,428	\$158,667	\$12,813,328	\$5,421,976	\$34,099,237
518	SANDBURG	55,794	\$3,555,301	\$1,893,221	\$24,744	\$5,853,038	\$1,334,874	\$12,661,178
506	SAUK VALLEY	53,436	\$3,386,816	\$1,020,483	\$0	\$4,756,050	\$1,635,886	\$10,799,236
531	SHAWNEE	49,829	\$4,019,493	\$230,298	\$6,060	\$6,195,053	\$1,140,238	\$11,591,142
510	SOUTH SUBURBAN	152,591	\$10,017,901	\$2,692,693	\$50,031	\$23,013,389	\$6,249,911	\$42,023,925
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$17,562,458	\$3,041,877	\$574,800	\$23,655,180	\$6,914,769	\$51,749,084
534	SPOON RIVER	41,628	\$3,534,878	\$0	\$0	\$4,278,481	\$1,164,493	\$8,977,851
504	TRITON	244,961	\$14,941,249	\$2,503,645	\$36,938	\$20,363,961	\$8,543,640	\$46,389,433
516	WAUBONSEE	149,792	\$12,242,933	\$555,397	\$255,588	\$16,581,243	\$4,857,363	\$34,492,524
539	WOOD	<u>51,189</u>	<u>\$4,331,482</u>	<u>\$1,188,348</u>	<u>\$0</u>	<u>\$5,039,998</u>	<u>\$1,426,834</u>	<u>\$11,986,661</u>
	STATE TOTALS	6,455,581	\$520,093,013	\$94,807,044	\$4,204,149	\$588,868,148	\$198,833,184	\$1,406,805,536

Illinois Community College Board

Table A-3

FISCAL YEAR 2008 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Academic Support Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	133,282	\$2,215,276	\$1,064,829	\$2,143,283	\$7,256,056	\$12,679,444
508	CHICAGO	<u>972,286</u>	<u>\$13,515,241</u>	<u>\$9,884,677</u>	<u>\$22,446,196</u>	<u>\$54,452,620</u>	<u>\$100,298,734</u>
50806	DALEY	183,125	\$1,598,129	\$1,929,887	\$2,292,470	\$8,115,629	\$13,936,115
50801	KENNEDY-KING	96,730	\$1,694,883	\$756,421	\$3,081,281	\$7,628,836	\$13,161,421
50803	MALCOLM X	116,541	\$3,035,348	\$1,055,301	\$1,775,420	\$7,219,558	\$13,085,627
50805	OLIVE HARVEY	63,960	\$1,343,018	\$341,666	\$3,249,945	\$4,879,104	\$9,813,733
50804	TRUMAN	191,908	\$1,258,756	\$2,531,303	\$4,278,271	\$10,297,839	\$18,366,169
50802	WASHINGTON	150,430	\$1,904,336	\$1,374,272	\$4,215,595	\$7,910,928	\$15,405,131
50807	WILBUR WRIGHT	169,592	\$2,680,771	\$1,895,827	\$3,553,214	\$8,400,726	\$16,530,538
507	DANVILLE	58,344	\$844,757	\$816,124	\$1,115,692	\$2,109,890	\$4,886,463
502	DUPAGE	537,430	\$4,760,675	\$8,540,911	\$11,268,244	\$21,851,343	\$46,421,173
509	ELGIN	168,628	\$4,298,130	\$2,490,404	\$4,074,751	\$9,691,957	\$20,555,242
512	HARPER	293,062	\$5,940,413	\$2,383,466	\$8,058,226	\$19,549,506	\$35,931,611
540	HEARTLAND	98,970	\$466,735	\$0	\$0	\$0	\$466,735
519	HIGHLAND	53,189	\$887,579	\$418,236	\$1,029,424	\$2,760,097	\$5,095,336
514	ILLINOIS CENTRAL	212,821	\$1,518,220	\$2,663,773	\$1,199,734	\$11,301,766	\$16,683,493
529	ILLINOIS EASTERN	<u>173,324</u>	<u>\$971,897</u>	<u>\$536,180</u>	<u>\$1,370,900</u>	<u>\$5,130,331</u>	<u>\$8,009,308</u>
52904	FRONTIER	30,077	\$196,997	\$108,721	\$327,594	\$978,232	\$1,611,544
52901	LINCOLN TRAIL	36,108	\$229,576	\$109,033	\$370,178	\$1,209,084	\$1,917,871
52902	OLNEY CENTRAL	38,004	\$323,764	\$133,608	\$377,089	\$1,454,129	\$2,288,590
52903	WABASH VALLEY	69,135	\$221,560	\$184,818	\$296,039	\$1,488,886	\$2,191,303
513	ILLINOIS VALLEY	80,797	\$221,429	\$1,232,949	\$1,333,778	\$2,557,159	\$5,345,315
525	JOLIET	246,714	\$2,759,737	\$1,821,516	\$4,077,866	\$10,214,848	\$18,873,967
520	KANKAKEE	76,613	\$400,949	\$1,247,601	\$1,536,485	\$3,535,463	\$6,720,498
501	KASKASKIA	104,005	\$1,638,218	\$517,650	\$1,242,518	\$2,841,784	\$6,240,170
523	KISHWAUKEE	80,013	\$1,535,922	\$1,484,872	\$1,503,327	\$3,339,452	\$7,863,573
532	LAKE COUNTY	277,070	\$2,702,593	\$4,372,271	\$5,826,553	\$21,497,598	\$34,399,015
517	LAKE LAND	211,564	\$2,537,621	\$836,121	\$1,986,824	\$4,669,009	\$10,029,575
536	LEWIS & CLARK	134,882	\$947,124	\$2,336	\$776	\$917	\$951,153
526	LINCOLN LAND	129,977	\$1,090,985	\$0	\$2,472,832	\$6,519,499	\$10,083,316
530	LOGAN	150,224	\$1,677,790	\$916,402	\$2,948,510	\$5,700,427	\$11,243,129
528	MC HENRY	115,755	\$1,914,962	\$1,438,477	\$2,404,351	\$8,461,935	\$14,219,725
524	MORAIN VALLEY	271,038	\$2,634,439	\$2,388,479	\$5,357,474	\$12,499,108	\$22,879,500
527	MORTON	67,511	\$566,012	\$1,364,490	\$1,468,188	\$2,869,506	\$6,268,196
535	OAKTON	192,979	\$1,978,381	\$3,600,120	\$4,899,681	\$9,440,567	\$19,918,749
505	PARKLAND	184,016	\$5,312,202	\$2,727,494	\$4,317,395	\$9,025,206	\$21,382,297
515	PRAIRIE STATE	76,037	\$643,807	\$1,102,588	\$2,087,884	\$6,522,095	\$10,356,374
521	REND LAKE	91,865	\$460,791	\$427,659	\$975,519	\$2,691,623	\$4,555,592
537	RICHLAND	66,060	\$1,264,215	\$979,380	\$1,146,251	\$2,983,201	\$6,373,047
511	ROCK VALLEY	159,295	\$1,641,591	\$1,987,382	\$2,632,520	\$6,551,834	\$12,813,327
518	SANDBURG	55,794	\$1,149,889	\$219,376	\$1,320,044	\$3,163,729	\$5,853,038
506	SAUK VALLEY	53,436	\$737,010	\$623,673	\$1,059,256	\$2,336,111	\$4,756,050
531	SHAWNEE	49,829	\$1,388,759	\$395,647	\$1,394,999	\$3,675,696	\$6,855,101
510	SOUTH SUBURBAN	152,591	\$16,744,436	\$900,248	\$3,213,953	\$2,171,041	\$23,029,678
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	238,610	\$3,363,364	\$1,780,373	\$5,923,394	\$12,587,751	\$23,654,882
534	SPOON RIVER	41,628	\$1,051,667	\$242,973	\$700,686	\$2,283,153	\$4,278,479
504	TRITON	244,961	\$2,835,917	\$2,333,842	\$4,828,212	\$10,365,990	\$20,363,961
516	WAUBONSEE	149,792	\$2,325,419	\$3,904,947	\$3,388,928	\$6,961,949	\$16,581,243
539	WOOD	51,189	<u>\$262,359</u>	<u>\$987,741</u>	<u>\$1,100,435</u>	<u>\$2,689,462</u>	<u>\$5,039,997</u>
	STATE TOTALS	6,455,581	\$97,206,511	\$68,635,207	\$123,855,089	\$302,259,679	\$591,956,486

Illinois Community College Board

Table A-4

FISCAL YEAR 2008 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	\$15,935,921	\$1,648,335	\$3,156,435	\$2,866,996	\$2,184,688	\$1,650,403	\$0	\$27,442,778
508	CHICAGO	<u>\$100,344,313</u>	<u>\$11,261,091</u>	<u>\$19,879,996</u>	<u>\$14,839,246</u>	<u>\$23,859,640</u>	<u>\$59,380,970</u>	\$0	<u>\$229,565,256</u>
50806	DALEY	\$9,273,383	\$1,298,735	\$3,248,229	\$1,557,158	\$2,511,691	\$13,151,276	\$0	\$31,040,472
50801	KENNEDY-KING	\$14,768,732	\$2,103,997	\$8,115,619	\$2,957,193	\$4,411,337	\$5,712,261	\$0	\$38,069,139
50803	MALCOLM X	\$10,091,292	\$858,932	\$724,916	\$3,907,831	\$2,974,007	\$10,147,312	\$0	\$28,704,290
50805	OLIVE HARVEY	\$10,747,766	\$1,080,269	\$1,045,377	\$1,383,430	\$2,615,073	\$5,328,223	\$0	\$22,200,138
50804	TRUMAN	\$14,302,239	\$1,282,711	\$1,444,816	\$1,911,670	\$2,456,286	\$16,716,472	\$0	\$38,114,194
50802	WASHINGTON	\$20,890,572	\$3,364,594	\$3,543,456	\$465,876	\$4,468,529	\$1,253,659	\$0	\$33,986,686
50807	WILBUR WRIGHT	\$20,270,329	\$1,271,853	\$1,757,583	\$2,656,088	\$4,422,717	\$7,071,767	\$0	\$37,450,337
507	DANVILLE	\$6,209,752	\$1,177,227	\$2,293,073	\$2,092,878	\$1,236,634	\$62,745	\$0	\$13,072,309
502	DUPAGE	\$75,143,605	\$12,339,924	\$14,005,972	\$10,028,724	\$9,520,937	\$5,948,810	\$0	\$126,987,972
509	ELGIN	\$26,283,405	\$3,603,424	\$6,714,195	\$4,729,434	\$3,907,960	\$4,345,656	\$0	\$49,584,074
512	HARPER	\$52,159,304	\$5,581,902	\$5,088,549	\$5,583,382	\$8,838,676	\$2,809,100	\$0	\$80,060,913
540	HEARTLAND	\$6,278,144	\$559,763	\$862,035	\$579,433	\$473,080	\$233,690	\$0	\$8,996,145
519	HIGHLAND	\$7,115,642	\$823,142	\$1,252,912	\$1,409,661	\$1,095,761	\$555,831	\$0	\$12,252,949
514	ILLINOIS CENTRAL	\$26,104,321	\$2,245,848	\$5,882,478	\$3,874,998	\$1,903,560	\$481,218	\$0	\$40,492,423
529	ILLINOIS EASTERN	<u>\$9,024,327</u>	<u>\$2,013,070</u>	<u>\$6,460,636</u>	<u>\$3,874,243</u>	<u>\$668,729</u>	<u>\$141,284</u>	\$0	<u>\$22,182,289</u>
52904	FRONTIER	\$1,482,966	\$218,757	\$574,587	\$878,585	\$92,923	\$8,289	\$0	\$3,256,107
52901	LINCOLN TRAIL	\$2,762,019	\$622,450	\$1,141,205	\$123,378	\$181,371	\$40,926	\$0	\$4,871,349
52902	OLNEY CENTRAL	\$2,864,175	\$552,540	\$745,293	\$2,480,608	\$336,921	\$31,688	\$0	\$7,011,225
52903	WABASH VALLEY	\$1,915,167	\$619,323	\$3,999,551	\$391,672	\$57,514	\$60,381	\$0	\$7,043,608
513	ILLINOIS VALLEY	\$9,161,221	\$1,010,638	\$3,906,021	\$1,652,023	\$1,114,698	\$270,178	\$0	\$17,114,779
525	JOLIET	\$30,882,725	\$4,674,574	\$9,927,454	\$5,205,400	\$4,772,430	\$0	\$0	\$55,462,583
520	KANKAKEE	\$7,279,120	\$976,801	\$1,601,923	\$3,419,928	\$1,938,336	\$1,349,324	\$0	\$16,565,432
501	KASKASKIA	\$8,219,440	\$1,802,425	\$2,538,137	\$3,273,036	\$510,425	\$38,422	\$3,362	\$16,385,247
523	KISHWAUKEE	\$9,411,607	\$1,057,828	\$2,562,788	\$2,175,699	\$1,888,815	\$690,262	\$0	\$17,786,999
532	LAKE COUNTY	\$41,348,810	\$3,725,658	\$7,488,555	\$5,654,790	\$5,654,694	\$6,647,768	\$0	\$70,520,275
517	LAKE LAND	\$13,739,173	\$2,859,360	\$7,913,859	\$3,336,057	\$1,250,732	\$132,654	\$894	\$29,232,729
536	LEWIS & CLARK	\$5,967,392	\$850,920	\$1,175,094	\$2,121,927	\$1,023,078	\$108,139	\$0	\$11,246,550
526	LINCOLN LAND	\$17,643,340	\$1,082,053	\$3,964,957	\$3,482,992	\$2,814,057	\$0	\$0	\$28,987,399
530	LOGAN	\$14,676,441	\$3,197,443	\$4,458,682	\$3,345,706	\$1,053,498	\$261,185	\$0	\$26,992,955
528	MC HENRY	\$19,891,033	\$2,013,709	\$1,557,569	\$1,067,216	\$2,150,031	\$1,852,662	\$0	\$28,532,220
524	MORAIN VALLEY	\$28,729,743	\$2,683,559	\$4,744,198	\$4,595,955	\$5,752,923	\$0	\$0	\$46,506,378
527	MORTON	\$8,827,196	\$1,079,187	\$1,311,899	\$1,879,628	\$1,596,249	\$0	\$0	\$14,694,159
535	OAKTON	\$33,984,452	\$3,967,273	\$4,688,515	\$6,966,142	\$4,379,001	\$1,483,641	\$0	\$55,469,024
505	PARKLAND	\$27,747,203	\$1,791,801	\$7,387,269	\$4,364,282	\$3,704,774	\$274,623	\$0	\$45,269,952
515	PRAIRIE STATE	\$13,347,065	\$628,930	\$1,752,180	\$1,213,700	\$3,878,508	\$609,259	\$0	\$21,429,642
521	REND LAKE	\$5,513,207	\$1,363,985	\$4,065,657	\$2,650,057	\$410,978	\$485,405	\$0	\$14,489,289
537	RICHLAND	\$7,010,226	\$1,008,941	\$3,649,703	\$2,036,994	\$1,006,681	\$0	\$0	\$14,712,545
511	ROCK VALLEY	\$21,472,093	\$1,503,861	\$4,869,539	\$3,024,555	\$3,229,188	\$0	\$0	\$34,099,236
518	SANDBURG	\$6,776,002	\$1,118,817	\$1,294,705	\$2,582,959	\$752,932	\$135,763	\$0	\$12,661,178
506	SAUK VALLEY	\$6,169,234	\$731,396	\$1,465,865	\$1,494,084	\$938,656	\$0	\$0	\$10,799,235
531	SHAWNEE	\$5,836,109	\$1,110,598	\$956,108	\$1,839,140	\$810,031	\$1,039,157	\$0	\$11,591,143
510	SOUTH SUBURBAN	\$19,196,654	\$3,971,240	\$2,129,759	\$5,128,408	\$6,238,365	\$5,350,919	\$8,582	\$42,023,927
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$27,500,983	\$5,189,894	\$9,477,523	\$4,414,106	\$5,166,578	\$0	\$0	\$51,749,084
534	SPOON RIVER	\$5,372,725	\$413,123	\$1,732,669	\$812,908	\$646,426	\$0	\$0	\$8,977,851
504	TRITON	\$24,154,322	\$2,722,125	\$6,306,363	\$4,164,779	\$3,301,544	\$5,740,300	\$0	\$46,389,433
516	WAUBONSEE	\$20,949,348	\$2,468,265	\$2,352,773	\$2,371,508	\$3,684,669	\$2,665,961	\$0	\$34,492,524
539	WOOD	<u>\$6,483,735</u>	<u>\$1,195,160</u>	<u>\$2,022,144</u>	<u>\$1,537,307</u>	<u>\$748,317</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,986,663</u>
	STATE TOTALS	\$771,889,333	\$97,453,290	\$172,898,189	\$135,690,281	\$124,106,279	\$104,755,329	\$12,838	\$1,406,805,539

Illinois Community College Board

Table A-5

**FISCAL YEAR 2008 NET INSTRUCTIONAL SEMESTER HOURS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	77,960	7,487	13,423	11,492	11,394	11,526	0	133,282
508	CHICAGO	<u>375,175</u>	<u>42,377</u>	<u>75,670</u>	<u>43,798</u>	<u>105,775</u>	<u>329,491</u>	<u>0</u>	<u>972,286</u>
50806	DALEY	42,029	5,607	19,807	4,449	15,096	96,137	0	183,125
50801	KENNEDY-KING	38,417	5,490	20,862	6,832	13,609	11,520	0	96,730
50803	MALCOLM X	36,881	3,381	2,764	12,622	12,739	48,154	0	116,541
50805	OLIVE HARVEY	29,223	2,655	2,436	3,550	8,272	17,824	0	63,960
50804	TRUMAN	57,048	4,830	4,821	5,261	12,532	107,416	0	191,908
50802	WASHINGTON	87,406	14,844	18,401	1,794	22,301	5,684	0	150,430
50807	WILBUR WRIGHT	84,171	5,570	6,579	9,290	21,226	42,756	0	169,592
507	DANVILLE	30,685	4,867	7,672	8,896	5,939	285	0	58,344
502	DUPAGE	327,794	46,016	46,910	30,048	52,263	34,399	0	537,430
509	ELGIN	92,157	12,036	18,514	10,586	15,288	20,047	0	168,628
512	HARPER	206,580	19,386	14,094	13,710	31,535	7,757	0	293,062
540	HEARTLAND	71,012	4,306	4,530	3,801	11,525	3,796	0	98,970
519	HIGHLAND	29,952	3,059	4,984	5,350	5,886	3,958	0	53,189
514	ILLINOIS CENTRAL	146,266	12,025	25,298	14,542	11,812	2,878	0	212,821
529	ILLINOIS EASTERN	<u>77,906</u>	<u>12,183</u>	<u>52,450</u>	<u>23,557</u>	<u>4,855</u>	<u>2,373</u>	<u>0</u>	<u>173,324</u>
52904	FRONTIER	16,651	1,692	3,195	7,816	600	123	0	30,077
52901	LINCOLN TRAIL	24,016	2,233	6,864	1,255	1,204	536	0	36,108
52902	OLNEY CENTRAL	19,787	3,156	3,712	8,629	2,344	376	0	38,004
52903	WABASH VALLEY	17,452	5,102	38,679	5,857	707	1,338	0	69,135
513	ILLINOIS VALLEY	48,074	4,479	15,075	6,369	5,953	847	0	80,797
525	JOLIET	151,550	21,973	30,116	18,764	24,311	0	0	246,714
520	KANKAKEE	36,450	3,813	6,276	13,140	9,230	7,704	0	76,613
501	KASKASKIA	60,454	9,904	12,395	15,254	5,619	356	23	104,005
523	KISHWAUKEE	46,879	4,718	7,183	7,025	9,276	4,932	0	80,013
532	LAKE COUNTY	166,001	14,705	24,418	16,128	24,020	31,798	0	277,070
517	LAKE LAND	110,012	20,925	50,024	20,008	9,700	889	6	211,564
536	LEWIS & CLARK	81,371	11,814	15,151	8,639	13,627	4,280	0	134,882
526	LINCOLN LAND	88,247	6,036	14,007	10,254	11,433	0	0	129,977
530	LOGAN	85,143	18,277	24,101	14,442	6,141	2,120	0	150,224
528	MC HENRY	79,982	7,796	4,008	3,160	10,163	10,646	0	115,755
524	MORAIN VALLEY	177,856	17,394	19,563	22,337	33,888	0	0	271,038
527	MORTON	44,405	5,365	3,944	5,334	8,463	0	0	67,511
535	OAKTON	123,053	13,147	12,335	20,224	17,688	6,532	0	192,979
505	PARKLAND	120,131	6,916	27,106	12,208	16,605	1,050	0	184,016
515	PRAIRIE STATE	50,176	2,170	4,697	2,285	15,291	1,418	0	76,037
521	REND LAKE	47,964	6,925	17,994	11,099	4,097	3,786	0	91,865
537	RICHLAND	34,370	4,422	16,871	5,445	4,952	0	0	66,060
511	ROCK VALLEY	108,224	7,124	17,322	10,161	16,464	0	0	159,295
518	SANDBURG	33,187	3,930	4,157	10,151	3,997	372	0	55,794
506	SAUK VALLEY	32,480	3,905	6,543	5,670	4,838	0	0	53,436
531	SHAWNEE	25,733	4,638	3,660	7,223	3,558	5,017	0	49,829
510	SOUTH SUBURBAN	67,501	14,896	6,274	15,296	22,941	25,663	20	152,591
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	132,806	22,501	42,767	15,345	25,191	0	0	238,610
534	SPOON RIVER	27,511	1,674	6,557	2,834	3,052	0	0	41,628
504	TRITON	130,179	15,132	26,196	13,599	16,486	43,369	0	244,961
516	WAUBONSEE	90,938	10,702	10,014	10,353	16,121	11,664	0	149,792
539	WOOD	<u>32,447</u>	<u>4,237</u>	<u>6,326</u>	<u>3,897</u>	<u>4,282</u>	<u>0</u>	<u>0</u>	<u>51,189</u>
STATE TOTALS		3,668,611	433,260	698,625	472,424	603,659	578,953	49	6,455,581

Appendix B

**STATE SUMMARY OF NET INSTRUCTIONAL UNIT COST
PER CREDIT HOUR BY PCS/CIP
(UNRESTRICTED COSTS ONLY)**

ILLINOIS COMMUNITY COLLEGE BOARD - UNIT COST ANALYSIS
 COST BY STUDENT CREDIT HOUR BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2007-08

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	010102		291.00	76.13	7.52	0.00	86.08	24.81	194.54
11	010103		2027.00	112.19	40.23	2.14	82.56	29.02	266.16
11	010106		33.00	118.12	0.00	0.00	102.78	27.97	248.87
11	010201		579.00	151.77	28.46	1.44	67.66	25.86	275.19
11	010607		75.00	213.36	145.65	8.16	76.50	36.60	480.28
11	010901		1717.00	108.55	23.87	1.45	73.48	25.94	233.30
11	011102		1324.00	152.34	16.94	0.79	94.06	24.87	289.01
11	011103		783.00	169.22	61.26	3.61	89.69	32.27	356.05
11	011201		2289.00	135.77	29.45	1.33	80.27	27.90	274.72
11	030101		117.00	72.00	0.00	0.00	124.33	22.88	219.21
11	040201		2447.00	140.19	19.48	1.46	89.23	32.52	282.88
11	050101		510.00	97.55	3.51	0.00	90.42	37.46	228.95
11	050103		963.00	92.95	4.13	0.01	91.85	21.83	210.77
11	050104		255.00	91.32	18.51	0.00	88.20	26.23	224.26
11	050107		2793.00	76.28	3.29	0.00	94.67	29.28	203.51
11	050108		627.00	95.26	1.02	0.01	98.38	32.35	227.02
11	050110		258.00	39.98	7.91	0.00	86.37	26.45	160.72
11	050201		1950.00	136.78	15.51	0.00	151.96	65.18	369.44
11	050202		330.00	95.42	1.26	0.03	114.75	33.62	245.07

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	050207		1224.00	95.23	5.03	0.00	109.34	37.60	247.21
11	050299		147.00	187.82	0.51	0.00	89.00	30.61	307.95
11	090102		2661.00	74.86	12.85	0.30	97.67	33.11	218.79
11	090401		4684.00	153.81	15.14	0.69	89.42	29.46	288.52
11	090402		525.00	80.38	10.14	0.61	91.73	31.45	214.30
11	090701		2133.00	152.03	32.46	5.12	95.74	35.32	320.67
11	090702		541.00	190.34	7.79	4.79	89.15	40.69	332.76
11	090902		138.00	140.88	12.77	0.00	76.50	36.60	266.75
11	090903		489.00	132.07	8.28	0.00	94.16	23.01	257.53
11	099997		381.00	93.43	66.55	2.40	77.88	21.07	261.33
11	099998		131.00	324.05	18.02	0.53	82.08	31.49	456.17
11	100203		33.00	0.00	38.48	6.85	80.44	34.04	159.81
11	100304		990.00	129.99	195.77	5.53	113.14	21.90	466.32
11	110101		23845.00	87.26	8.39	0.30	73.29	23.60	192.84
11	110103		459.00	81.73	3.71	0.00	110.70	32.43	228.56
11	110201		9586.00	129.07	15.16	0.11	98.62	35.54	278.51
11	110202		2939.00	115.32	12.13	0.38	98.89	31.68	258.41
11	110401		41.00	156.76	0.00	0.00	95.05	27.52	279.32
11	110501		602.00	140.49	10.78	0.66	67.80	28.61	248.34
11	110801		171.00	135.77	13.41	2.39	55.93	20.68	228.17
11	110802		18.00	114.78	61.89	0.00	103.22	30.57	310.46
11	110803		906.00	304.48	61.03	0.41	99.50	29.90	495.33

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	110901		9497.00	118.52	10.02	0.46	84.05	31.46	244.51
11	119997		60.00	48.12	2.28	0.00	92.85	30.15	173.40
11	120406		69.00	219.23	5.43	0.03	97.35	33.74	355.79
11	130101		6012.00	73.02	10.56	0.03	91.87	25.76	201.24
11	130201		1200.00	66.24	4.64	1.14	71.93	26.62	170.55
11	130501		3289.00	92.85	9.35	0.33	85.70	29.77	218.00
11	130604		52.00	98.23	55.38	0.00	90.28	26.45	270.35
11	130901		13882.00	62.12	6.55	0.15	87.04	29.98	185.84
11	131001		8050.00	67.62	11.00	0.26	91.30	30.81	200.99
11	131202		23195.00	99.02	11.64	0.41	86.93	29.83	227.83
11	131205		72.00	151.58	15.90	0.11	124.15	28.39	320.14
11	131209		123.00	59.02	4.79	0.06	4.72	0.00	68.59
11	131210		1164.00	115.07	3.49	0.70	103.51	36.43	259.19
11	131301		132.00	144.61	47.24	2.32	78.93	26.95	300.04
11	131307		39561.00	69.02	14.31	0.74	91.31	30.69	206.06
11	131314		4759.00	73.75	11.26	0.79	82.16	27.46	195.41
11	131315		1374.00	87.16	8.07	0.11	81.36	27.04	203.73
11	131401		450.00	146.81	15.91	0.11	124.15	28.39	315.37
11	139996		4.00	153.00	4.75	0.00	7.05	0.01	164.81
11	139997		1859.00	90.66	11.38	0.39	82.80	25.15	210.37
11	139998		1608.00	112.50	6.91	0.14	86.01	27.47	233.02
11	140101		1263.00	163.78	27.72	0.14	98.70	33.05	323.38

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	141001		292.00	232.21	56.58	0.12	78.90	31.04	398.86
11	141101		2916.00	164.81	18.78	0.10	92.82	28.78	305.29
11	141201		3113.00	208.59	19.19	2.03	93.17	32.47	355.45
11	149997		87.00	204.61	24.14	3.33	83.01	31.27	346.36
11	151302		1908.00	256.31	24.78	0.55	91.94	31.77	405.35
11	159998		0.00	0	0	0	0	0	0
11	160102		768.00	154.08	14.75	0.24	117.38	28.99	315.43
11	160201		39.00	75.92	4.21	0.13	4.72	0.00	84.97
11	160301		1385.00	168.58	19.65	0.04	98.95	28.47	315.70
11	160302		3276.00	83.35	16.82	0.02	107.67	32.98	240.83
11	160303		168.00	96.79	67.13	0.00	103.22	30.57	297.71
11	160399		132.00	68.01	12.95	0.00	86.37	26.45	193.78
11	160402		484.00	92.93	24.39	0.08	112.93	29.00	259.34
11	160407		474.00	107.24	51.19	0.00	99.93	31.32	289.67
11	160501		4306.00	100.50	9.08	0.02	95.31	30.70	235.60
11	160901		8896.00	86.35	13.52	0.26	93.76	30.36	224.24
11	160902		2336.00	86.78	18.99	0.02	96.06	29.13	230.98
11	160905		74469.00	76.43	10.28	0.08	92.92	29.91	209.62
11	160996		84.00	75.93	4.20	0.12	4.72	0.00	84.97
11	160997		9.00	1043.00	195.78	0.00	76.50	36.60	1351.88
11	161001		30.00	227.50	33.53	0.00	102.41	26.15	389.59
11	161101		1193.00	98.82	20.71	0.02	96.70	30.17	246.43

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	161102		116.00	98.13	67.13	0.00	103.22	30.57	299.05
11	161203		144.00	227.49	39.39	0.00	109.70	35.18	411.76
11	161601		114.00	32.79	0.41	1.75	65.73	21.72	122.40
11	169996		570.00	90.61	7.28	1.91	90.59	28.38	218.77
11	169997		114.00	207.89	6.33	0.04	100.72	38.73	353.72
11	169998		148.00	163.74	14.15	0.00	96.27	41.05	315.22
11	169999		249.00	55.61	3.58	0.31	23.00	7.74	90.25
11	190402		1644.00	178.58	20.21	1.11	93.85	32.51	326.25
11	190501		3834.00	72.60	19.58	0.15	100.91	31.27	224.51
11	190504		21312.00	61.61	13.34	0.56	85.06	30.15	190.72
11	190601		162.00	173.73	4.94	0.51	61.42	20.66	261.26
11	190901		942.00	114.57	20.36	1.65	84.88	28.03	249.48
11	199997		157.00	27.80	0.60	0.00	46.56	17.13	92.09
11	230101		23741.00	90.68	9.22	0.19	92.02	31.32	223.43
11	230401		373694.00	79.78	7.78	0.24	91.15	30.49	209.44
11	230501		5301.00	140.22	11.35	0.23	94.29	29.60	275.69
11	230701		32318.00	103.19	9.42	0.27	91.46	31.38	235.71
11	230801		5190.00	128.91	9.75	1.35	90.48	30.43	260.91
11	231001		173143.00	77.24	8.35	0.19	90.77	30.33	206.87
11	231002		3495.00	76.13	7.83	0.03	68.29	20.10	172.38
11	239997		389.00	167.58	8.22	0.03	65.83	24.50	266.15
11	240102		43809.00	54.43	10.29	0.09	83.83	29.52	178.16

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	240103		58135.00	67.39	7.55	0.08	91.47	30.36	196.86
11	240104		6.00	64.50	2.50	0.00	89.00	30.61	186.62
11	240197		934.00	67.64	2.65	0.40	94.72	33.32	198.73
11	240198		2488.00	223.97	32.14	2.72	70.57	23.65	353.05
11	240199		3217.00	339.05	55.35	0.66	90.99	28.02	514.07
11	260101		169041.00	76.49	12.97	0.62	91.85	31.85	213.79
11	260102		54.00	34.00	10.80	0.00	7.05	0.01	51.85
11	260202		152.00	164.36	93.30	1.09	91.92	25.61	376.27
11	260301		4912.00	93.64	13.48	0.78	90.39	31.66	229.96
11	260403		136625.00	77.94	12.74	0.62	91.80	31.35	214.46
11	260502		36440.00	96.81	13.93	1.57	93.06	32.40	237.76
11	260503		2280.00	112.06	15.47	1.19	85.99	28.50	243.21
11	260701		3225.00	95.17	11.91	0.28	83.94	28.66	219.96
11	260702		96.00	223.81	170.69	9.56	76.50	36.60	517.16
11	260707		1300.00	86.89	11.70	0.00	83.75	40.31	222.65
11	260801		3935.00	94.03	15.85	0.61	77.94	27.47	215.90
11	261201		75.00	159.53	102.85	0.00	116.20	28.02	406.60
11	261301		9794.00	99.48	18.81	1.51	83.08	28.48	231.37
11	261302		293.00	83.62	28.05	1.30	87.75	26.84	227.56
11	261305		19198.00	80.52	15.11	0.34	93.00	28.97	217.94
11	270101		153165.00	74.48	8.09	0.26	91.77	30.85	205.44
11	270103		4331.00	75.55	5.93	0.17	69.11	27.55	178.32

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	270199		1096.00	123.87	23.73	0.00	99.80	31.01	278.41
11	270301		80595.00	73.86	8.36	0.24	90.07	31.03	203.56
11	270501		70580.00	71.43	7.62	0.22	91.78	31.05	202.10
11	279997		33.00	43.36	9.82	0.00	95.70	24.88	173.76
11	280101		5.00	99.60	1.80	0.00	83.11	25.65	210.16
11	280301		116.00	22.81	179.58	0.02	81.67	21.99	306.06
11	280401		12.00	0.00	0.00	0.00	116.20	28.02	144.22
11	300101		7111.00	54.84	10.26	0.42	77.85	23.39	166.77
11	300197		1351.00	135.65	18.23	0.19	110.28	37.59	301.94
11	300198		3.00	77.67	8.33	0.00	4.72	0.00	90.72
11	300199		397.00	744.17	116.98	8.91	95.24	30.40	995.70
11	300497		1598.00	105.18	17.10	0.15	83.71	28.01	234.14
11	301401		39.00	111.26	106.49	0.00	103.22	30.57	351.53
11	302301		153.00	89.22	13.14	0.00	102.41	26.15	230.92
11	309996		237.00	132.59	0.00	0.00	95.05	27.52	255.16
11	310101		624.00	80.30	14.59	0.31	101.65	29.38	226.23
11	310301		228.00	68.29	10.89	0.04	85.90	25.96	191.07
11	310501		69683.00	68.48	16.46	1.74	83.93	29.73	200.35
11	310504		114.00	25.53	0.00	0.00	95.05	27.52	148.09
11	310599		16.00	137.69	17.00	1.00	86.37	26.45	268.52
11	319998		45.00	93.56	24.82	0.09	123.31	24.09	265.87
11	319999		150.00	86.53	48.26	0.00	136.06	74.89	345.74

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	380101		65235.00	63.53	7.47	0.17	92.76	30.15	194.08
11	380102		14068.00	65.08	5.41	0.37	94.52	29.34	194.72
11	380103		21863.00	64.97	7.79	0.11	96.61	32.24	201.72
11	380201		38108.00	52.73	8.22	0.19	93.94	31.67	186.74
11	389997		190.00	80.48	9.31	0.05	108.89	30.97	229.70
11	400101		17284.00	95.10	13.87	0.64	100.66	37.65	247.92
11	400201		21708.00	69.97	10.55	1.60	92.98	32.04	207.14
11	400401		7790.00	74.18	4.92	0.34	83.32	25.36	188.12
11	400501		105201.00	85.36	14.73	0.90	91.94	31.36	224.31
11	400502		8.00	1472.88	52.63	0.00	95.70	24.88	1646.08
11	400503		12840.00	133.15	11.58	0.28	96.18	32.16	273.34
11	400504		15480.00	143.58	22.26	0.94	96.03	31.79	294.60
11	400599		56.00	45.64	15.98	0.00	83.75	40.31	185.69
11	400601		30471.00	85.86	12.16	0.71	91.83	28.78	219.34
11	400603		959.00	98.97	15.15	2.07	113.00	26.67	255.86
11	400607		1869.00	55.55	15.77	0.08	109.18	29.41	209.99
11	400801		33306.00	113.73	14.74	1.04	89.94	28.99	248.44
11	409996		173.00	292.10	57.61	0.00	110.08	26.74	486.54
11	409999		2.00	90.00	4.50	0.50	4.72	0.00	99.72
11	420101		203931.00	58.47	5.97	0.12	93.11	30.94	188.60
11	420301		999.00	66.67	5.44	0.45	79.09	31.04	182.68
11	420701		82090.00	68.98	8.93	0.14	89.99	30.52	198.56

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	420901		2343.00	44.54	12.13	0.04	89.99	29.79	176.50
11	421101		231.00	132.87	9.31	0.71	80.25	32.62	255.76
11	421601		20471.00	68.11	6.04	0.09	92.17	27.85	194.26
11	421801		4164.00	69.84	6.14	0.46	86.50	32.05	194.99
11	430102		1323.00	57.88	8.71	0.08	84.59	32.34	183.59
11	430103		8154.00	66.96	11.79	0.06	80.42	31.20	190.44
11	430104		3882.00	66.58	8.67	0.07	87.23	25.00	187.55
11	430106		1011.00	101.06	7.73	0.00	91.74	30.73	231.27
11	430199		45.00	83.60	18.64	0.00	87.72	32.05	222.01
11	440401		18.00	63.56	5.00	0.00	89.00	30.61	188.17
11	440701		1833.00	67.34	8.08	0.03	95.85	27.98	199.28
11	450101		18601.00	63.02	15.98	0.00	105.44	37.46	221.90
11	450201		33577.00	66.69	9.14	0.08	93.87	30.33	200.11
11	450301		1021.00	109.44	8.90	0.24	99.35	29.66	247.58
11	450401		25912.00	68.27	9.09	0.13	89.22	31.24	197.95
11	450601		86768.00	69.06	6.78	0.12	91.01	30.24	197.22
11	450701		38586.00	62.55	8.77	0.70	91.67	31.16	194.85
11	450901		4284.00	73.62	9.01	0.02	80.78	26.54	189.96
11	451001		63526.00	61.86	7.26	0.06	87.67	29.85	186.71
11	451101		154266.00	55.85	6.89	0.19	90.70	30.10	183.72
11	451201		36.00	271.83	19.14	0.00	150.82	40.96	482.75
11	459997		3271.00	104.78	9.36	0.30	90.18	31.30	235.93

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	459998		197.00	300.55	8.90	0.01	85.98	23.78	419.22
11	459999		360.00	117.74	12.50	0.00	87.09	28.13	245.47
11	500101		2589.00	76.76	8.96	0.14	98.58	27.81	212.24
11	500201		30.00	280.47	113.10	0.00	100.05	34.74	528.36
11	500301		1266.00	150.34	15.49	1.27	117.76	29.53	314.39
11	500302		103.00	159.26	3.52	2.15	87.39	39.61	291.93
11	500401		7446.00	118.79	14.51	1.91	94.93	33.19	263.34
11	500402		2973.00	137.03	21.70	8.61	90.17	30.64	288.14
11	500408		267.00	84.00	4.42	0.02	75.62	27.13	191.19
11	500409		394.00	224.07	92.13	0.14	89.80	27.75	433.89
11	500501		12401.00	87.32	20.88	0.78	90.36	31.85	231.19
11	500502		1238.00	139.08	38.14	1.11	83.29	28.81	290.43
11	500504		853.00	150.78	48.23	0.27	73.30	25.11	297.70
11	500505		111.00	194.71	15.84	0.00	134.24	36.96	381.75
11	500506		5131.00	134.00	34.53	2.18	99.64	37.42	307.78
11	500507		320.00	148.46	34.78	0.08	86.47	31.79	301.58
11	500599		3541.00	121.92	17.08	1.45	84.98	36.30	261.74
11	500601		1530.00	86.76	16.98	0.01	109.11	23.33	236.18
11	500602		18962.00	67.12	8.93	0.44	90.21	29.03	195.73
11	500605		10139.00	112.76	26.62	6.64	96.61	29.09	271.71
11	500701		46550.00	63.68	8.39	0.70	89.37	29.87	192.00
11	500703		18594.00	68.56	15.90	0.68	91.68	31.75	208.55

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	500705		16859.00	144.18	18.93	1.54	95.18	31.63	291.46
11	500706		30.00	104.63	4.63	0.07	12.30	1.49	123.13
11	500708		5055.00	205.23	26.53	1.59	100.13	32.17	365.66
11	500709		777.00	239.59	36.57	2.41	104.34	35.09	417.99
11	500710		564.00	267.26	25.71	3.19	99.28	33.16	428.60
11	500711		6522.00	179.59	27.07	0.87	98.64	30.94	337.11
11	500712		60.00	116.98	18.78	1.92	86.37	26.45	250.51
11	500713		1365.00	190.63	37.77	2.09	96.28	30.09	356.86
11	500799		803.00	391.85	45.12	5.76	110.39	39.58	592.70
11	500901		828.00	75.04	14.61	0.04	78.54	24.43	192.66
11	500902		55687.00	62.43	9.89	0.65	89.65	29.92	192.55
11	500903		16349.00	240.46	48.90	3.59	91.03	30.45	414.44
11	500904		9865.00	130.61	21.79	1.58	96.45	32.10	282.52
11	500910		319.00	110.97	19.82	1.10	91.10	34.36	257.35
11	500999		24.00	68.04	13.54	0.00	53.11	20.42	155.12
11	509996		832.00	113.61	15.40	1.82	90.48	31.90	253.21
11	509997		719.00	169.53	29.95	0.63	99.88	35.05	335.04
11	509998		21.00	86.00	18.38	4.29	99.14	28.98	236.78
11	509999		456.00	281.83	45.04	4.63	115.36	32.95	479.80
11	512201		1368.00	61.68	23.01	0.20	44.09	14.66	143.64
11	520101		84904.00	71.99	9.44	0.32	91.82	30.66	204.23
11	520201		3612.00	73.69	4.39	0.76	82.89	27.99	189.72

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
11	520301		79556.00	75.01	8.01	0.11	92.18	30.72	206.04
11	520801		69.00	68.03	0.00	0.00	78.37	37.66	184.05
11	520803		462.00	123.99	16.35	0.01	87.78	27.49	255.61
11	521001		363.00	47.25	4.29	0.00	53.86	18.85	124.25
11	521002		669.00	57.24	24.85	0.00	88.15	28.15	198.39
11	521101		942.00	82.66	6.02	0.23	80.64	28.09	197.65
11	521401		13315.00	66.39	9.84	0.10	94.95	31.86	203.14
11	529997		257.00	86.43	4.87	0.00	81.00	27.86	200.16
11	529998		411.00	36.79	10.57	0.05	70.06	23.85	141.32
11	540101		69755.00	57.61	6.30	0.04	86.69	28.84	179.48
11	540102		61480.00	57.33	6.52	0.03	92.12	29.85	185.85
11	540103		114.00	67.04	5.62	0.09	109.67	28.73	211.15
11	540106		6938.00	92.37	4.22	0.10	103.58	35.97	236.24
11	540196		12012.00	67.56	9.49	0.30	98.33	36.53	212.21
11	540197		42.00	64.60	3.02	0.00	96.47	18.73	182.82
11	549996		443.00	137.71	9.42	0.00	102.75	28.48	278.36
12	010101		2324.00	111.79	22.83	0.54	84.80	24.93	244.89
12	010105		255.00	154.76	30.31	1.20	79.78	26.94	292.99
12	010201		3253.00	142.87	22.36	0.68	61.92	22.26	250.10
12	010301		1501.00	133.87	34.10	1.09	73.06	25.03	267.16
12	010302		2727.00	125.53	39.87	1.48	85.22	27.20	279.31
12	010304		3532.00	126.15	32.57	0.63	74.42	25.90	259.67

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	010505		802.00	64.24	10.24	0.00	47.41	17.01	138.90
12	010507		1059.00	144.47	10.50	0.77	102.65	29.42	287.81
12	010601		643.00	129.83	43.39	0.35	100.55	28.06	302.18
12	010602		772.00	108.67	32.69	1.19	97.14	30.45	270.13
12	010603		7083.00	123.24	42.01	1.80	84.15	27.93	279.13
12	010604		1543.00	128.10	29.43	1.46	74.11	24.75	257.86
12	010605		3155.00	125.58	31.08	1.23	85.50	28.58	271.97
12	010606		781.00	101.73	24.54	1.30	71.70	23.23	222.52
12	010607		1904.00	129.59	27.20	1.08	75.32	26.71	259.89
12	010610		58.00	181.72	48.59	0.00	115.11	41.22	386.65
12	019994		52.00	220.71	1.90	0.00	108.03	29.49	360.13
12	019995		118.00	283.63	79.06	0.00	88.35	31.24	482.28
12	019996		3.00	50.67	41.00	0.00	77.58	34.98	204.22
12	019997		859.00	131.86	74.07	13.91	82.70	27.08	329.61
12	019998		4153.00	178.36	64.00	2.04	77.15	27.25	348.80
12	019999		349.00	147.36	42.90	2.63	78.43	26.28	297.60
12	030201		75.00	153.92	69.97	0.00	105.33	28.02	357.24
12	030301		25.00	62.44	3.56	0.00	94.43	23.36	183.79
12	030511		30.00	72.00	0.00	0.00	124.33	22.88	219.21
12	030601		140.00	18.56	30.86	0.00	119.40	24.05	192.87
12	039998		4.00	72.00	0.00	0.00	124.33	22.88	219.21
12	070305		783.00	163.49	14.01	0.00	86.37	26.45	290.33

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	090401		904.00	156.22	28.66	9.47	90.77	32.96	318.08
12	090701		678.00	58.27	38.04	0.00	75.62	37.98	209.91
12	090902		468.00	183.16	35.57	2.03	98.42	31.92	351.10
12	090903		2234.00	91.11	10.63	0.16	93.18	33.62	228.70
12	099997		12.00	80.00	39.42	0.00	7.05	0.01	126.48
12	099998		196.00	207.07	29.94	2.42	44.16	9.69	293.27
12	100101		1052.00	172.53	23.65	12.92	91.04	29.02	329.16
12	100201		547.00	208.73	29.84	2.92	97.52	35.23	374.23
12	100202		2107.00	107.28	31.06	3.84	92.08	33.15	267.40
12	100203		111.00	112.49	4.74	0.00	59.12	24.82	201.17
12	100299		2.00	480.00	0.00	0.00	78.37	37.66	596.02
12	100301		706.00	115.64	16.62	0.65	66.13	25.42	224.46
12	100302		137.00	201.31	7.91	0.05	78.91	36.71	324.89
12	100303		8247.00	158.33	22.87	2.35	78.77	29.15	291.48
12	100304		1050.00	93.61	11.35	0.30	99.10	32.79	237.15
12	100305		2909.00	211.04	25.07	1.75	92.76	33.50	364.12
12	100307		32.00	561.47	60.84	2.53	86.37	26.45	737.67
12	109994		6.00	81.67	3.67	0.00	110.70	32.43	228.46
12	109995		64.00	23.16	0.86	0.00	31.70	12.54	68.25
12	109997		236.00	181.34	26.69	0.94	64.15	23.50	296.62
12	109998		181.00	31.94	7.60	12.17	62.21	21.01	134.93
12	109999		55.00	45.47	1.67	0.00	31.70	12.54	91.38

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	110101		2.00	568.50	13.00	0.00	98.28	37.10	716.88
12	110103		93.00	103.69	16.82	0.46	122.61	47.23	290.81
12	110201		28446.00	127.50	17.16	1.99	83.43	28.95	259.03
12	110202		13807.00	132.16	12.97	2.43	90.40	32.53	270.49
12	110203		219.00	63.31	9.02	0.20	108.59	40.60	221.73
12	110301		229.00	80.77	13.34	0.01	35.93	10.41	140.47
12	110501		1571.00	161.03	27.36	4.75	76.82	24.50	294.47
12	110601		8695.00	92.24	9.25	0.49	93.84	29.22	225.04
12	110801		5916.00	115.31	8.52	1.11	73.83	22.88	221.65
12	110802		9164.00	110.67	16.83	1.06	102.73	26.69	257.97
12	110901		29290.00	118.15	17.52	2.99	86.49	29.31	254.46
12	111001		24.00	37.63	2.92	0.04	49.59	24.07	114.24
12	111002		115.00	58.17	10.27	0.03	78.77	24.94	172.19
12	111003		650.00	143.85	15.27	9.80	76.15	28.83	273.90
12	111099		1937.00	128.86	15.61	0.85	84.84	28.10	258.26
12	119997		8.00	37.63	2.88	0.00	49.59	24.07	114.16
12	119998		6.00	2220.00	0.00	0.00	102.78	27.97	2350.75
12	120301		1045.00	66.72	34.12	0.00	107.40	32.27	240.51
12	120401		14081.00	106.42	37.64	0.55	79.17	24.01	247.78
12	120409		267.00	79.74	7.64	0.00	47.41	17.01	151.79
12	120410		136.00	178.61	8.52	3.13	66.62	23.70	280.59
12	120412		621.00	86.24	11.67	0.00	88.37	22.84	209.11

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	120413		1409.00	45.69	4.82	0.07	51.19	23.82	125.60
12	120501		8482.00	105.77	40.99	0.81	99.25	43.60	290.41
12	120502		63.00	60.52	0.00	0.00	78.37	37.66	176.55
12	120503		18291.00	103.46	31.27	0.79	83.36	33.07	251.94
12	120504		15784.00	87.57	30.69	1.29	95.78	36.25	251.58
12	120506		184.00	74.14	11.14	2.78	96.82	20.07	204.94
12	120507		591.00	212.08	42.55	3.30	99.97	33.59	391.50
12	129994		144.00	73.51	6.43	0.01	59.33	20.16	159.44
12	129996		160.00	146.96	47.49	1.01	80.12	25.65	301.22
12	129997		313.00	127.56	24.51	2.07	77.76	26.40	258.30
12	129998		611.00	359.16	69.02	7.00	89.66	27.62	552.45
12	129999		32.00	85.47	10.97	0.00	47.58	17.11	161.14
12	130501		3.00	95.67	74.67	0.00	103.22	30.57	304.12
12	131501		906.00	166.38	18.92	2.31	103.82	33.47	324.91
12	131596		22.00	124.64	4.09	0.00	112.55	21.42	262.70
12	139998		13.00	1121.08	84.85	0.00	99.97	30.74	1336.64
12	150000		297.00	129.70	26.88	0.05	89.61	31.48	277.72
12	150101		2276.00	113.43	19.32	0.21	86.54	30.08	249.58
12	150201		1283.00	123.98	16.28	0.43	82.24	26.15	249.08
12	150302		183.00	181.53	26.87	0.00	83.75	40.31	332.47
12	150303		14379.00	149.29	21.82	1.02	82.16	27.51	281.80
12	150304		78.00	126.36	5.95	0.00	74.84	25.06	232.21

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	150310		749.00	169.93	16.42	2.78	101.57	24.75	315.44
12	150401		359.00	197.47	90.68	1.06	76.67	36.45	402.33
12	150403		1208.00	145.28	29.32	4.92	96.25	32.87	308.63
12	150404		206.00	152.13	26.50	0.06	90.99	32.50	302.19
12	150405		726.00	147.92	19.62	1.60	75.07	26.40	270.61
12	150410		1859.00	123.67	19.77	1.38	74.39	27.98	247.19
12	150411		4583.00	177.13	25.66	1.78	91.44	30.32	326.32
12	150503		410.00	66.72	13.42	0.00	94.87	32.20	207.22
12	150505		99.00	82.55	12.47	0.00	121.90	50.30	267.22
12	150506		156.00	42.60	9.76	0.00	88.73	23.13	164.22
12	150507		198.00	96.88	42.76	0.00	118.52	55.34	313.50
12	150611		698.00	95.11	24.53	1.37	86.95	28.43	236.40
12	150612		542.00	258.21	37.25	3.88	76.05	26.14	401.53
12	150613		1134.00	179.80	32.81	5.97	65.03	24.67	308.28
12	150701		7449.00	37.37	4.85	0.95	38.67	14.48	96.32
12	150702		1429.00	112.93	32.15	2.64	74.16	24.50	246.38
12	150805		692.00	223.03	24.91	0.52	63.11	22.26	333.82
12	150901		5318.00	44.11	10.17	0.00	31.70	12.54	98.52
12	150903		781.00	87.67	4.47	0.00	11.37	2.20	105.72
12	151102		1439.00	108.01	18.14	0.32	74.40	25.35	226.22
12	151201		5168.00	156.31	19.59	1.70	81.95	26.61	286.15
12	151202		683.00	154.26	34.89	0.00	111.68	28.22	329.06

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	151203		1367.00	121.77	55.81	0.99	84.64	27.75	290.96
12	151204		28.00	148.11	36.93	0.00	103.22	30.57	318.83
12	151301		12841.00	94.20	19.37	0.53	80.05	30.04	224.21
12	151302		13590.00	136.53	28.90	4.22	88.38	27.91	285.95
12	151303		7382.00	143.08	22.43	0.55	91.24	28.98	286.28
12	151304		645.00	141.42	22.78	0.14	69.57	22.16	256.08
12	151305		505.00	138.17	29.13	0.13	63.03	18.90	249.38
12	151306		1343.00	127.77	23.39	2.37	88.39	34.61	276.53
12	159994		98.00	58.29	6.78	3.13	66.26	21.18	155.64
12	159995		326.00	257.05	48.48	0.30	72.25	20.43	398.51
12	159996		42.00	37.64	2.90	0.07	49.59	24.07	114.28
12	159997		407.00	199.20	25.07	0.63	75.95	26.48	327.34
12	159998		714.00	242.31	56.03	0.99	61.13	20.27	380.74
12	159999		12.00	348.25	0.00	0.00	95.05	27.52	470.82
12	160103		84.00	95.56	1.86	0.00	94.53	35.04	226.99
12	161603		8102.00	90.69	10.02	2.24	96.76	33.43	233.14
12	190504		57.00	152.33	0.25	0.07	104.28	25.24	282.17
12	190699		7658.00	48.33	11.42	0.08	66.97	19.42	146.22
12	190702		86.00	79.35	20.63	0.00	7.05	0.01	107.04
12	190708		1439.00	123.07	20.57	0.31	91.25	27.71	262.91
12	190709		40823.00	82.32	15.72	0.53	94.78	32.99	226.34
12	190799		116.00	224.94	47.12	0.36	121.90	50.30	444.62

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	190902		207.00	161.23	85.77	0.00	122.61	47.23	416.85
12	190906		667.00	142.12	22.44	2.08	86.37	26.45	279.47
12	199994		48.00	85.33	6.02	0.00	104.42	28.60	224.37
12	199995		185.00	235.49	0.54	0.00	76.74	34.10	346.86
12	199997		902.00	166.78	17.10	1.32	82.18	27.71	295.09
12	199998		3507.00	294.63	72.40	1.12	98.25	35.11	501.50
12	199999		257.00	135.41	38.37	0.01	77.79	27.31	278.90
12	220301		1172.00	110.17	17.18	1.21	84.83	23.77	237.17
12	220302		12603.00	84.54	12.56	0.00	104.35	33.78	235.24
12	220303		576.00	105.62	8.63	6.03	68.66	19.02	207.96
12	229997		192.00	106.98	12.25	0.00	122.71	42.43	284.37
12	229998		445.00	269.63	17.71	0.00	103.98	37.02	428.34
12	229999		120.00	327.53	33.92	0.00	150.82	40.96	553.23
12	230401		12881.00	80.75	7.42	0.02	93.12	33.17	214.48
12	230501		3.00	73.67	146.00	0.00	89.00	30.61	339.29
12	231001		938.00	86.92	12.53	0.35	97.15	31.92	228.86
12	231101		12771.00	129.90	14.02	0.33	95.19	31.87	271.31
12	239994		3.00	0.00	84.00	0.00	104.90	23.93	212.83
12	239997		21.00	38.52	2.95	0.05	49.59	24.07	115.18
12	239998		15.00	2087.73	15.93	0.13	124.15	28.39	2256.34
12	240105		3905.00	59.48	22.47	0.37	84.06	32.40	198.77
12	249995		3.00	747.33	2725.33	0.00	104.90	23.93	3601.50

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	249997		309.00	222.70	8.59	5.46	90.92	31.86	359.52
12	249998		22.00	727.91	305.68	0.00	71.95	21.64	1127.19
12	250301		2081.00	112.02	18.82	0.02	92.24	29.40	252.50
12	259997		123.00	95.30	12.89	0.00	86.37	26.45	221.01
12	259998		33.00	701.21	40.06	0.03	90.16	34.92	866.39
12	260101		1099.00	132.83	11.92	0.16	106.51	31.75	283.17
12	260301		96.00	66.32	20.80	0.00	86.37	26.45	199.95
12	260403		2549.00	86.48	19.45	2.83	95.13	27.31	231.21
12	260910		2581.00	79.62	19.00	1.60	102.45	37.30	239.97
12	261001		5121.00	113.42	29.66	0.68	94.43	32.03	270.22
12	270101		1668.00	161.20	38.38	0.00	77.05	36.03	312.67
12	270301		43649.00	80.83	13.61	0.56	85.07	29.02	209.08
12	270501		162.00	168.35	4.64	0.00	94.05	28.57	295.61
12	310301		395.00	178.51	49.38	1.05	84.76	25.76	339.47
12	310501		574.00	106.97	27.53	2.46	98.78	31.37	267.10
12	319994		339.00	62.90	12.25	0.04	75.73	24.23	175.15
12	319997		58.00	68.55	9.84	0.03	78.89	25.64	182.95
12	319998		22.00	1497.18	399.00	3.14	65.93	23.33	1988.58
12	319999		1.00	3850.00	750.00	3.00	75.73	24.23	4702.96
12	380101		85.00	110.12	7.05	0.00	111.65	30.48	259.30
12	400101		429.00	116.56	26.17	0.07	99.32	32.79	274.90
12	400401		30.00	97.20	29.77	0.00	99.14	28.98	255.08

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	400501		33.00	606.21	0.00	0.00	116.20	28.02	750.43
12	400801		2795.00	129.02	25.26	1.74	86.24	28.98	271.24
12	410205		223.00	1.43	64.78	0.75	76.50	36.60	180.06
12	419995		1.00	3183.00	998.00	0.00	86.37	26.45	4293.83
12	419996		50.00	1.26	72.22	0.84	76.50	36.60	187.42
12	419997		20.00	37.60	2.90	0.05	49.59	24.07	114.21
12	420101		2147.00	95.84	15.27	0.13	96.44	28.80	236.49
12	430102		5164.00	70.18	12.42	0.48	88.99	31.94	204.01
12	430106		444.00	130.24	17.16	1.78	65.46	27.53	242.17
12	430107		58643.00	61.31	11.25	0.50	93.17	30.55	196.78
12	430109		5834.00	16.51	1.34	0.06	77.26	27.79	122.96
12	430199		498.00	86.37	7.16	0.02	105.18	32.72	231.45
12	430201		7208.00	69.15	31.51	2.47	94.05	33.18	230.36
12	430202		3969.00	82.70	38.20	2.84	100.45	31.11	255.31
12	430203		12279.00	73.37	30.61	5.73	93.09	30.30	233.10
12	430301		423.00	106.62	27.53	0.10	112.84	50.19	297.27
12	439994		225.00	68.52	35.35	0.06	113.95	27.87	245.76
12	439995		64.00	393.88	8.80	0.05	115.57	30.13	548.41
12	439997		7921.00	12.27	6.01	0.03	113.85	33.25	165.41
12	439998		1071.00	213.30	27.02	1.83	85.36	29.74	357.24
12	439999		22.00	112.73	35.64	0.82	66.16	28.92	244.26
12	440401		171.00	76.43	30.71	0.00	87.72	32.05	226.91

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	440501		140.00	60.21	16.72	0.00	103.52	27.43	207.88
12	440701		6213.00	113.95	13.59	3.43	95.11	32.41	258.49
12	449995		212.00	153.09	12.68	0.00	46.90	17.22	229.90
12	449997		1036.00	39.55	3.50	0.00	55.70	19.41	118.17
12	449998		1110.00	288.33	41.25	0.81	102.04	39.25	471.67
12	449999		79.00	71.06	6.44	0.00	42.83	15.70	136.04
12	450701		415.00	83.11	8.91	0.00	79.70	27.76	199.48
12	451101		189.00	125.92	7.87	0.00	89.49	29.64	252.92
12	460000		77.00	132.19	74.78	0.00	98.02	49.74	354.74
12	460101		2260.00	71.45	30.23	0.04	82.61	35.67	220.00
12	460199		340.00	20.32	5.77	0.00	99.07	29.64	154.80
12	460201		13269.00	89.40	19.09	1.46	92.40	29.40	231.76
12	460299		6106.00	27.91	7.65	0.00	82.80	25.05	143.42
12	460302		11796.00	72.15	25.26	0.85	83.70	29.30	211.27
12	460303		1744.00	122.84	41.42	0.00	121.07	62.84	348.15
12	460399		12320.00	6.77	11.20	0.07	73.44	28.51	119.98
12	460401		557.00	134.28	39.21	3.09	115.19	37.91	329.68
12	460402		548.00	6.98	0.08	1.04	82.70	24.46	115.26
12	460403		3031.00	97.63	27.86	1.02	98.73	32.10	257.33
12	460405		36.00	233.14	211.14	0.00	136.06	74.89	655.23
12	460408		1715.00	48.57	13.98	0.00	89.90	30.23	182.69
12	460499		92.00	0.92	0.18	0.00	31.70	12.54	45.34

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	460503		3267.00	56.26	21.08	0.93	94.51	35.00	207.79
12	460599		365.00	0.00	0.16	0.00	27.54	6.41	34.12
12	469994		532.00	67.11	50.61	0.00	107.83	52.21	277.76
12	469997		383.00	153.81	31.65	3.54	90.91	33.33	313.24
12	469998		215.00	93.50	41.66	3.38	114.31	28.36	281.21
12	469999		32.00	878.59	139.28	5.56	118.11	39.30	1180.85
12	470101		50.00	60.68	7.28	6.88	100.16	28.70	203.69
12	470103		2228.00	132.32	27.06	19.77	60.12	23.53	262.79
12	470104		5006.00	120.71	17.28	1.42	82.55	27.71	249.67
12	470105		4662.00	143.33	24.03	2.47	88.44	31.27	289.54
12	470106		338.00	147.96	8.14	0.00	109.17	23.94	289.21
12	470199		1126.00	75.16	5.98	6.92	82.58	30.06	200.71
12	470201		25147.00	124.48	24.10	1.68	92.88	32.67	275.81
12	470302		1372.00	71.27	6.67	0.06	62.52	24.73	165.25
12	470303		5892.00	75.60	61.31	2.41	114.53	56.10	309.96
12	470501		18.00	64.78	10.11	9.56	99.14	28.98	212.56
12	470603		9582.00	96.83	26.93	1.94	91.80	28.75	246.25
12	470604		51721.00	135.21	26.19	3.85	88.46	30.83	284.54
12	470605		5167.00	146.39	14.70	2.63	77.22	31.37	272.31
12	470606		227.00	147.79	40.44	4.04	76.76	30.71	299.74
12	470609		3338.00	138.92	69.68	2.13	85.29	32.75	328.78
12	479994		69.00	150.74	62.46	5.97	100.24	34.54	353.95

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	479995		439.00	293.32	22.34	3.71	76.03	25.94	421.34
12	479996		527.00	131.47	14.42	0.23	110.81	30.64	287.58
12	479997		389.00	71.23	41.53	7.98	68.64	24.75	214.13
12	479998		2124.00	184.26	33.86	1.03	85.93	24.04	329.12
12	479999		30.00	341.03	452.40	0.03	93.67	26.35	913.49
12	480501		233.00	186.74	86.78	1.87	83.41	34.69	393.48
12	480503		7095.00	111.64	17.06	1.76	68.81	24.69	223.97
12	480506		3286.00	56.49	15.94	0.30	98.33	31.93	203.00
12	480507		314.00	134.26	38.03	0.57	79.24	28.58	280.68
12	480508		25309.00	96.03	34.44	3.29	88.84	30.22	252.83
12	480520		791.00	158.10	19.57	0.59	76.71	33.07	288.05
12	480599		72.00	20.78	6.26	0.00	80.44	34.04	141.52
12	489995		447.00	218.97	14.05	0.64	80.08	35.87	349.61
12	489997		744.00	112.73	27.95	1.75	100.91	31.11	274.45
12	489998		365.00	227.59	48.75	0.63	76.72	24.30	378.00
12	489999		369.00	5.63	0.27	0.00	31.70	12.54	50.13
12	490101		21.00	83.33	25.52	0.00	98.55	28.77	236.18
12	490102		604.00	28.34	19.94	0.00	41.08	12.80	102.16
12	490105		45.00	91.00	25.80	0.00	96.26	29.78	242.84
12	490107		988.00	23.35	10.64	0.00	30.84	8.24	73.06
12	490202		1205.00	0.77	22.59	0.34	77.46	36.36	137.51
12	490205		19537.00	55.79	53.68	4.06	97.35	29.42	240.31

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	490299		39.00	30.77	79.26	0.00	53.58	13.75	177.35
12	499996		2.00	0.00	153.00	0.00	104.90	23.93	281.83
12	499998		246.00	186.67	182.00	0.00	92.44	29.16	490.27
12	500101		135.00	37.64	2.93	0.07	49.59	24.07	114.30
12	500401		14784.00	132.28	17.57	2.29	85.59	29.65	267.38
12	500406		6955.00	159.38	20.86	2.30	90.07	29.04	301.65
12	500407		552.00	208.30	90.98	0.13	116.53	45.64	461.57
12	500408		4057.00	121.94	21.73	0.46	98.54	37.31	279.97
12	500502		8.00	1144.38	99.63	0.00	97.47	31.88	1373.35
12	500602		669.00	122.89	20.50	9.36	80.36	25.83	258.93
12	500605		16.00	106.75	0.00	0.00	102.78	27.97	237.50
12	500901		386.00	114.97	26.83	0.00	101.69	29.75	273.25
12	500904		78.00	90.67	11.86	14.35	136.20	57.73	310.80
12	509995		78.00	513.09	67.91	1.97	88.23	27.84	699.04
12	509997		168.00	319.88	44.45	22.17	116.82	47.79	551.11
12	509998		109.00	785.59	79.08	5.44	86.32	29.14	985.57
12	509999		1.00	2121.00	298.00	14.00	136.20	57.73	2626.93
12	510000		334.00	23.01	0.00	0.00	104.90	23.93	151.84
12	510202		192.00	0.00	0.00	0.00	116.20	28.02	144.22
12	510203		787.00	162.91	16.17	0.48	86.37	26.45	292.39
12	510601		7563.00	191.26	33.66	5.57	79.73	28.27	338.49
12	510602		8549.00	235.19	104.90	2.44	95.68	33.74	471.95

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	510702		1915.00	108.35	18.98	0.56	88.01	33.74	249.65
12	510703		469.00	72.49	11.32	2.19	101.23	29.60	216.84
12	510705		137.00	81.81	23.64	0.00	120.68	28.36	254.48
12	510706		5089.00	75.67	16.42	0.23	86.28	27.72	206.32
12	510707		13772.00	89.74	14.21	0.61	91.60	29.93	226.09
12	510708		1742.00	50.24	15.00	0.00	118.61	34.25	218.11
12	510710		22183.00	88.66	16.57	0.46	89.78	31.82	227.28
12	510713		1197.00	90.63	23.16	0.95	85.79	30.10	230.64
12	510714		297.00	111.57	17.51	1.46	113.25	41.20	284.99
12	510716		248.00	49.91	3.27	0.00	80.44	34.04	167.66
12	510801		5077.00	118.69	26.71	2.08	103.67	31.32	282.46
12	510803		4921.00	147.56	26.88	0.26	89.96	27.57	292.24
12	510805		4372.00	74.52	51.88	0.30	102.48	38.87	268.05
12	510806		5909.00	165.56	31.84	3.59	83.66	26.58	311.22
12	510808		2698.00	165.47	85.94	3.41	88.43	32.62	375.88
12	510901		435.00	220.91	33.45	2.45	108.44	37.83	403.07
12	510902		465.00	56.42	37.72	0.03	74.64	30.70	199.51
12	510903		243.00	0.00	0.00	0.00	80.53	33.72	114.25
12	510904		45677.00	44.69	28.90	0.48	95.86	30.59	200.52
12	510905		1356.00	144.91	28.74	0.22	85.95	30.44	290.26
12	510907		19140.00	130.93	26.37	2.63	94.89	31.33	286.16
12	510908		10037.00	124.27	32.30	3.04	90.57	32.16	282.34

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	510909		5447.00	208.34	47.13	4.87	100.85	36.44	397.62
12	510910		3782.00	135.87	27.39	10.42	92.16	31.99	297.83
12	510911		510.00	274.15	12.27	0.00	112.28	48.64	447.34
12	510912		1721.00	152.54	32.72	0.00	112.28	48.64	346.18
12	511004		6623.00	126.70	33.91	1.17	90.82	31.77	284.38
12	511501		8433.00	83.00	13.70	0.01	99.18	33.92	229.80
12	511502		2010.00	90.66	10.08	0.02	92.61	33.79	227.16
12	511601		106213.00	227.73	28.58	0.41	90.81	29.87	377.39
12	511612		2524.00	200.94	24.28	0.00	76.70	36.28	338.20
12	511613		39950.00	132.42	33.52	0.55	83.86	32.12	282.46
12	511614		59943.00	108.90	26.66	0.57	87.68	29.73	253.54
12	511803		473.00	122.86	22.05	0.00	83.13	34.88	262.92
12	512602		750.00	50.37	0.53	0.00	31.70	12.54	95.13
12	512604		321.00	46.62	9.08	0.03	75.73	24.23	155.69
12	513104		1927.00	61.22	24.31	0.09	103.26	29.29	218.17
12	513501		9487.00	83.82	58.43	0.93	84.18	26.92	254.29
12	513704		2.00	81.50	3.50	0.00	110.70	32.43	228.12
12	519994		998.00	116.22	21.74	0.41	100.89	33.52	272.78
12	519995		181.00	175.95	23.41	0.38	68.87	25.63	294.24
12	519996		1009.00	148.23	31.73	3.94	82.99	25.09	291.98
12	519997		5992.00	31.93	6.20	0.05	48.31	16.47	102.96
12	519998		25323.00	182.94	36.93	2.36	94.38	32.60	349.21

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	519999		1587.00	133.66	30.83	1.05	84.94	28.74	279.23
12	520101		3342.00	98.82	6.01	0.00	89.09	25.86	219.77
12	520201		19297.00	76.10	11.49	0.16	83.98	28.26	199.99
12	520202		84.00	47.65	3.45	0.00	74.84	25.06	151.01
12	520203		1534.00	74.67	19.85	0.01	91.70	32.49	218.72
12	520204		2942.00	73.34	14.32	0.28	81.79	29.86	199.58
12	520205		1533.00	77.64	22.52	0.05	103.68	34.49	238.38
12	520208		102.00	71.27	2.86	0.00	94.51	34.19	202.84
12	520302		21904.00	105.58	10.63	0.27	93.21	29.24	238.93
12	520401		22891.00	98.48	20.16	1.83	83.43	26.78	230.68
12	520402		49.00	127.02	5.45	0.00	92.53	36.20	261.19
12	520406		80.00	81.74	3.71	0.00	110.70	32.43	228.57
12	520407		57593.00	101.41	16.24	0.42	88.74	30.05	236.86
12	520408		28891.00	81.51	16.59	0.57	75.57	25.19	199.43
12	520409		1547.00	69.70	72.43	1.82	82.97	28.02	254.94
12	520411		180.00	130.59	7.75	0.24	81.69	28.83	249.11
12	520701		7115.00	106.11	17.97	0.17	97.23	31.50	252.98
12	520703		126.00	158.29	4.21	2.06	80.33	27.37	272.26
12	520803		3144.00	89.68	23.82	0.08	84.34	29.64	227.57
12	520807		702.00	96.37	24.61	0.00	85.35	28.01	234.34
12	520902		3768.00	119.71	26.51	1.15	91.62	32.75	271.74
12	520904		81.00	384.36	160.83	1.48	86.37	26.45	659.49

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
12	521001		6517.00	82.35	13.73	0.01	90.10	28.62	214.80
12	521002		366.00	90.95	10.40	0.00	99.12	32.29	232.77
12	521003		4979.00	71.55	7.40	0.59	88.96	33.72	202.22
12	521101		909.00	153.30	16.19	0.05	114.11	29.75	313.40
12	521401		3787.00	101.90	10.78	0.54	83.37	26.61	223.19
12	521402		1498.00	89.07	7.89	0.01	85.92	27.19	210.08
12	521501		5660.00	83.29	17.23	0.00	88.06	28.90	217.49
12	521801		222.00	95.43	16.29	0.00	90.64	32.69	235.06
12	521803		812.00	117.27	14.01	0.51	87.96	33.74	253.48
12	521804		2283.00	103.67	12.47	0.02	91.46	32.89	240.51
12	521902		1406.00	99.90	27.75	0.65	95.98	35.30	259.58
12	521903		78.00	431.96	119.19	0.00	150.82	40.96	742.93
12	521905		1949.00	73.32	11.59	0.02	83.09	27.43	195.45
12	521907		152.00	56.35	61.91	0.00	133.44	71.19	322.89
12	529994		1696.00	69.15	4.15	0.01	76.94	21.36	171.61
12	529995		459.00	476.76	54.01	11.32	112.55	37.47	692.10
12	529996		125.00	206.10	32.98	1.54	77.14	36.46	354.22
12	529997		2593.00	128.59	17.25	0.43	93.01	32.32	271.60
12	529998		3987.00	218.68	28.68	1.02	75.68	25.83	349.89
12	529999		736.00	157.18	27.70	1.96	81.97	27.16	295.98
14	320101		2365.00	72.08	7.49	0.00	113.01	46.85	239.42
14	320103		128079.00	89.98	12.22	0.30	98.05	33.38	233.93

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
14	320104		389316.00	55.92	8.65	0.17	94.78	31.93	191.44
14	320113		83899.00	83.12	16.11	0.44	94.58	32.79	227.04
15	320107		6.00	65.83	18.83	0.00	47.41	17.01	149.08
15	320199		23.00	70.35	1.13	0.30	59.57	14.82	146.18
15	470101		2.00	30.00	231.50	0.00	150.82	40.96	453.28
15	500101		15.00	112.00	154.47	0.00	150.82	40.96	458.24
15	520803		3.00	0.00	75.33	0.00	150.82	40.96	267.11
16	010101		242.00	101.05	17.19	0.21	71.19	30.75	220.39
16	010201		324.00	159.45	60.39	0.00	54.02	18.41	292.27
16	010301		60.00	183.43	29.88	0.00	70.54	26.50	310.36
16	010302		61.00	208.36	18.79	0.00	51.33	18.43	296.90
16	010304		27.00	193.19	23.15	0.00	59.57	14.82	290.73
16	010505		211.00	25.66	31.40	0.00	74.84	25.06	156.97
16	010507		143.00	0.00	17.82	0.00	102.01	29.13	148.96
16	010601		200.00	413.18	102.62	0.14	59.03	26.83	601.81
16	010602		92.00	26.25	20.13	0.03	76.09	34.19	156.69
16	010603		630.00	85.77	50.41	1.40	65.60	25.90	229.08
16	010604		120.00	53.87	63.69	0.25	66.16	28.92	212.88
16	010605		261.00	49.02	61.49	0.24	67.15	28.87	206.78
16	010607		114.00	71.48	53.67	0.21	56.82	24.35	206.54
16	019994		180.00	0.00	0.00	0.00	95.05	27.52	122.57
16	030601		239.00	11.75	31.40	0.00	74.84	25.06	143.06

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	090401		3.00	0.00	207.33	0.00	150.82	40.96	399.11
16	090701		34.00	40.88	18.09	0.00	80.68	34.92	174.57
16	100202		34.00	81.74	3.71	0.00	110.70	32.43	228.56
16	100303		427.00	63.73	39.24	0.96	88.11	33.12	225.15
16	100304		11.00	173.64	37.09	0.00	80.44	34.04	325.20
16	100305		981.00	91.49	18.07	0.30	48.33	17.28	175.47
16	110101		89.00	12.64	26.42	13.51	56.78	19.90	129.25
16	110201		358.00	9.15	37.75	0.00	134.10	37.62	218.62
16	110202		982.00	86.90	34.64	0.62	71.47	27.07	220.70
16	110203		12.00	175.50	86.42	0.00	122.61	47.23	431.76
16	110301		977.00	68.26	35.73	0.00	77.42	29.30	210.71
16	110401		40.00	18.85	49.03	0.00	101.80	30.29	199.97
16	110501		16.00	720.75	3.00	0.00	92.53	27.21	843.48
16	110601		2529.00	35.74	32.74	1.76	90.36	32.90	193.50
16	110602		5.00	166.00	132.00	0.00	104.90	23.93	426.83
16	110801		201.00	53.42	62.00	0.00	98.03	27.47	240.92
16	110802		911.00	113.13	32.31	0.25	75.91	26.00	247.60
16	110901		1078.00	112.34	78.13	0.05	100.63	37.12	328.27
16	111001		93.00	66.46	71.98	0.00	142.95	41.87	323.27
16	111003		54.00	271.48	166.81	0.00	122.61	47.23	608.14
16	111099		36.00	47.56	28.81	0.00	144.62	39.46	260.45
16	119997		95.00	35.84	36.62	0.16	61.35	26.93	160.90

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	120401		233.00	80.70	9.03	0.00	48.34	17.12	155.20
16	120402		54.00	38.94	25.74	0.00	150.82	40.96	256.46
16	120410		8.00	36.00	29.00	0.00	150.82	40.96	256.78
16	120501		63.00	1.62	58.51	0.00	85.09	34.31	179.53
16	120502		26.00	79.15	56.96	2.54	85.53	33.29	257.47
16	120503		318.00	75.59	35.99	0.21	31.22	12.28	155.30
16	120504		2356.00	58.13	26.44	0.05	88.03	28.33	200.99
16	129994		136.00	325.85	9.90	7.88	95.80	33.88	473.30
16	129996		51.00	42.65	10.18	0.00	123.72	31.48	208.02
16	130501		187.00	172.39	44.43	0.02	71.63	28.72	317.19
16	131200		1297.00	265.91	65.52	0.00	71.45	24.88	427.77
16	131501		134.00	46.01	79.89	0.31	85.25	28.74	240.20
16	131596		313.00	4.41	30.66	0.00	148.36	40.29	223.72
16	150000		16.00	0.00	25.63	0.00	83.13	34.88	143.63
16	150101		3.00	0.00	204.67	0.00	83.13	34.88	322.68
16	150201		135.00	0.00	25.28	0.00	53.58	13.75	92.61
16	150303		251.00	152.87	139.49	0.00	91.80	31.83	415.99
16	150310		32.00	452.59	69.03	65.03	62.83	21.08	670.56
16	150403		87.00	97.25	222.11	0.00	79.44	34.68	433.50
16	150410		30.00	241.83	121.83	0.00	82.43	37.80	483.90
16	150411		496.00	28.55	40.67	0.00	85.67	32.73	187.62
16	150503		403.00	32.44	7.10	0.19	72.82	30.29	142.84

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	150506		440.00	28.40	34.54	0.00	80.57	32.92	176.45
16	150612		57.00	151.18	63.68	0.25	66.16	28.92	310.18
16	150613		354.00	409.59	95.09	0.12	67.94	31.42	604.15
16	150701		6304.00	66.82	21.93	0.91	69.45	22.90	182.02
16	150702		245.00	6.60	86.09	0.00	103.51	36.64	232.84
16	150805		80.00	104.60	23.75	0.44	47.41	17.01	193.20
16	150901		16390.00	89.60	18.25	0.00	32.51	13.06	153.42
16	151102		15.00	9.60	10.67	0.00	87.72	32.05	140.03
16	151201		36.00	153.00	280.61	0.00	80.44	34.04	548.09
16	151301		1106.00	41.43	32.55	0.69	38.50	12.98	126.16
16	151302		266.00	72.74	65.60	0.00	107.63	34.52	280.48
16	151306		20.00	0.25	29.60	3.85	117.64	31.14	182.48
16	159994		61.00	22.21	18.11	0.00	74.84	25.06	140.23
16	159997		4.00	0.00	50.50	0.00	103.22	30.57	184.29
16	160103		57.00	0.00	92.88	0.00	83.13	34.88	210.89
16	161603		313.00	35.13	45.01	0.01	95.32	35.30	210.76
16	190706		774.00	37.79	3.57	0.00	40.69	16.14	98.20
16	190708		83.00	1.73	1.93	0.00	87.72	32.05	123.43
16	190709		259.00	9.90	3.21	0.00	81.74	32.87	127.73
16	190799		534.00	105.90	12.26	0.00	84.18	39.72	242.06
16	190999		36.00	25.61	10.78	12.17	56.23	19.19	123.98
16	200404		15.00	120.60	0.13	0.00	31.70	12.54	164.97

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	220302		156.00	86.07	51.83	0.00	87.95	34.82	260.67
16	230401		330.00	43.78	17.52	0.94	96.06	28.29	186.60
16	230501		38.00	8.82	153.92	0.00	120.77	36.06	319.56
16	231001		657.00	86.04	66.03	0.00	103.67	38.02	293.76
16	231101		471.00	75.55	61.12	0.00	105.74	31.87	274.28
16	240105		4464.00	42.15	10.96	0.02	64.62	21.99	139.72
16	270301		667.00	53.84	23.91	0.64	101.66	28.74	208.80
16	270501		4.00	1.50	0.00	0.00	76.50	36.60	114.60
16	310301		91.00	0.00	148.32	0.00	150.82	40.96	340.09
16	310501		2011.00	19.36	9.92	0.42	77.59	25.93	133.22
16	319996		35.00	37.71	31.40	0.00	74.84	25.06	169.02
16	400801		29.00	321.00	3.34	0.00	8.44	0.59	333.38
16	420101		212.00	9.75	10.08	0.00	133.22	37.92	190.98
16	430102		300.00	22.22	18.12	0.00	74.84	25.06	140.24
16	430106		24.00	136.71	10.96	0.04	4.72	0.00	152.42
16	430107		2697.00	52.96	11.47	0.02	60.52	20.86	145.82
16	430109		679.00	57.08	17.34	0.01	86.29	31.86	192.57
16	430199		335.00	4.46	45.76	0.00	98.48	28.96	177.66
16	430201		284.00	6.57	7.32	0.00	92.29	29.22	135.41
16	430202		30.00	0.00	37.73	0.00	80.44	34.04	152.21
16	430203		1025.00	14.41	18.82	1.73	86.70	33.93	155.58
16	430301		254.00	35.88	20.83	0.01	64.67	22.85	144.24

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	439996		105.00	33.33	7.42	0.00	82.59	34.71	158.05
16	440401		204.00	39.37	42.77	0.16	71.19	27.06	180.55
16	440701		167.00	81.50	22.74	0.00	85.58	30.83	220.65
16	450101		2.00	0.00	257.50	0.00	150.82	40.96	449.28
16	451101		10.00	50.00	22.00	0.00	80.91	25.80	178.70
16	460101		36.00	0.00	102.97	0.00	150.82	40.96	294.75
16	460201		640.00	97.23	49.53	0.06	114.57	33.83	295.22
16	460302		101.00	64.73	92.87	0.00	96.30	36.03	289.93
16	460303		6.00	0.00	13.50	0.00	77.58	34.98	126.06
16	460401		136.00	0.66	23.10	0.00	79.42	35.97	139.15
16	460403		1842.00	101.99	26.79	0.41	52.35	17.99	199.53
16	460503		8.00	0.00	108.25	0.00	104.12	34.09	246.46
16	469996		283.00	3.48	69.22	0.04	78.04	34.73	185.51
16	470101		458.00	69.08	85.44	0.21	77.01	30.76	262.49
16	470104		141.00	19.74	37.07	0.16	82.13	27.58	166.68
16	470105		998.00	22.34	10.12	0.00	41.70	16.96	91.12
16	470106		84.00	50.57	252.69	0.00	104.90	23.93	432.09
16	470201		3328.00	18.58	8.21	0.19	82.42	34.36	143.76
16	470302		4.00	3.25	0.00	0.00	76.50	36.60	116.35
16	470303		1231.00	38.55	12.76	0.00	82.78	34.66	168.75
16	470501		1255.00	10.76	3.26	0.00	83.13	34.88	132.03
16	470603		105.00	182.91	18.86	0.00	114.58	27.43	343.79

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	470604		255.00	52.56	39.63	1.34	127.14	52.29	272.95
16	470606		249.00	187.23	34.27	0.00	74.57	32.33	328.40
16	479996		14.00	1.36	112.21	0.00	76.50	36.60	226.67
16	480303		17.00	40.76	31.41	0.00	74.84	25.06	172.08
16	480503		158.00	29.41	21.32	0.00	88.21	32.89	171.83
16	480507		50.00	214.66	28.06	0.00	99.14	28.98	370.84
16	480508		4284.00	49.73	45.62	0.14	78.55	28.47	202.51
16	480702		584.00	93.08	19.06	2.32	86.74	25.78	226.97
16	490102		4.00	0.00	0.00	0.00	95.05	27.52	122.57
16	490107		142.00	118.20	26.76	3.25	85.86	28.38	262.45
16	490202		155.00	21.17	18.12	0.00	74.84	25.06	139.19
16	490205		3275.00	167.64	48.95	1.72	97.76	33.08	349.16
16	490299		183.00	12.43	111.20	43.95	71.20	32.84	271.61
16	499996		12.00	0.00	24.00	0.00	83.75	40.31	148.07
16	500101		90.00	136.67	7.72	0.00	104.38	28.41	277.18
16	500401		1056.00	59.05	29.48	0.00	92.17	28.66	209.36
16	500406		378.00	51.08	41.70	0.19	81.37	26.80	201.15
16	500408		36.00	34.97	15.78	7.69	71.55	27.88	157.87
16	500602		3.00	1.33	3.00	18.33	96.47	18.73	137.87
16	500901		221.00	0.00	7.65	0.00	150.82	40.96	199.42
16	500904		85.00	18.16	29.46	0.18	121.28	33.74	202.82
16	510203		34.00	81.74	3.71	0.00	110.70	32.43	228.56

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	510601		1938.00	39.87	38.34	13.97	52.35	18.89	163.43
16	510602		103.00	92.57	16.43	0.00	83.16	25.62	217.79
16	510603		22.00	60.59	18.73	0.00	104.90	23.93	208.15
16	510702		488.00	0.85	50.65	0.00	103.24	30.51	185.25
16	510706		7.00	24.00	50.00	0.00	124.33	22.88	221.21
16	510707		1171.00	57.34	57.93	0.27	89.22	37.49	242.25
16	510708		818.00	103.79	14.52	0.06	45.40	15.74	179.52
16	510709		76.00	98.46	8.08	0.00	108.37	29.64	244.55
16	510710		64.00	68.25	13.30	0.05	75.73	24.23	181.56
16	510716		61.00	0.00	322.75	0.00	150.82	40.96	514.53
16	510801		754.00	42.38	43.81	0.00	77.35	35.90	199.44
16	510805		1272.00	51.42	38.91	0.01	87.08	30.60	208.03
16	510806		215.00	108.46	35.20	0.00	80.29	34.09	258.04
16	510810		73.00	22.22	18.12	0.00	74.84	25.06	140.24
16	510901		277.00	40.73	36.23	0.04	94.01	26.43	197.44
16	510902		82.00	96.35	14.82	0.04	60.14	15.59	186.94
16	510903		35.00	77.60	37.11	0.00	80.44	34.04	229.19
16	510904		23867.00	59.25	19.97	0.02	71.39	23.21	173.85
16	510907		178.00	102.55	59.69	0.00	90.03	26.59	278.86
16	510908		522.00	3.40	3.79	0.00	76.29	25.07	108.55
16	511004		675.00	94.02	30.79	0.00	89.47	27.89	242.17
16	511501		391.00	28.28	40.75	0.00	87.23	26.68	182.94

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	511502		2110.00	19.67	30.23	0.00	89.46	34.81	174.17
16	511601		3797.00	21.35	55.10	0.02	92.27	35.14	203.88
16	511612		12136.00	79.72	42.44	0.01	87.66	28.19	238.03
16	511613		6.00	247.00	0.00	0.00	78.37	37.66	363.02
16	511614		2053.00	76.16	38.68	0.00	94.51	34.59	243.94
16	511803		90.00	77.98	0.00	0.00	95.05	27.52	200.55
16	512604		236.00	39.26	50.27	0.00	103.03	30.60	223.16
16	513104		2.00	80.00	0.00	0.00	95.05	27.52	202.57
16	513301		4.00	164.25	41.75	0.00	80.44	34.04	320.48
16	513501		1649.00	94.31	59.18	0.16	113.36	35.05	302.06
16	513704		3.00	78.00	37.00	0.00	80.44	34.04	229.48
16	519994		46.00	79.72	3.39	0.00	109.33	32.00	224.44
16	519996		1632.00	42.06	17.76	0.00	109.47	28.17	197.46
16	519997		520.00	52.30	28.17	0.00	71.13	27.33	178.94
16	520101		4930.00	13.51	25.32	0.01	82.53	27.82	149.19
16	520201		1959.00	30.62	101.03	0.94	84.81	26.58	243.98
16	520203		104.00	78.15	64.18	0.00	79.60	35.11	257.05
16	520204		107.00	61.67	54.67	0.00	110.06	44.79	271.20
16	520205		209.00	1.92	121.57	0.00	98.91	35.98	258.38
16	520207		4.00	173.50	37.00	0.00	80.44	34.04	324.98
16	520302		423.00	238.55	84.84	0.05	100.31	30.91	454.65
16	520401		1400.00	71.91	59.03	6.74	104.04	30.11	271.83

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	520402		12.00	0.00	102.42	0.00	83.13	34.88	220.43
16	520407		3953.00	75.79	68.76	3.13	81.52	25.68	254.89
16	520408		1238.00	77.32	51.16	6.18	94.91	29.28	258.86
16	520409		3.00	0.00	50.33	0.00	103.22	30.57	184.12
16	520411		206.00	142.33	87.45	0.00	122.61	47.23	399.62
16	520701		318.00	25.93	52.54	0.00	85.43	33.73	197.63
16	520803		219.00	23.88	67.47	0.00	92.11	33.69	217.15
16	520807		138.00	65.07	54.78	0.00	80.26	26.35	226.47
16	520902		15.00	33.33	12.33	0.00	90.18	29.69	165.54
16	520903		39.00	136.72	10.95	0.05	4.72	0.00	152.43
16	521001		2522.00	16.80	24.85	12.77	59.92	20.87	135.21
16	521002		3.00	0.00	0.00	0.00	75.73	24.23	99.96
16	521003		263.00	37.60	56.37	0.01	110.37	31.17	235.52
16	521101		25.00	28.08	80.72	0.00	128.04	38.47	275.31
16	521401		224.00	14.97	40.32	0.00	80.69	29.25	165.23
16	521402		5.00	173.60	37.00	0.00	80.44	34.04	325.08
16	521501		5084.00	42.16	19.67	0.58	98.99	30.91	192.31
16	521701		23.00	77.83	14.87	0.00	76.10	29.96	198.76
16	521801		7.00	46.29	33.71	0.00	96.34	29.03	205.37
16	521804		307.00	91.51	42.25	0.00	111.45	35.31	280.53
16	521905		221.00	42.62	2.87	0.00	95.46	27.84	168.78
16	529994		142.00	147.85	85.40	0.00	102.87	41.70	377.82

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
16	529996		22.00	0.00	0.00	0.00	116.20	28.02	144.22
16	529997		222.00	532.98	124.89	0.00	65.17	24.74	747.78
17	320200		15406.00	27.47	33.81	0.02	114.90	35.91	212.11
17	320201		10466.00	55.37	40.95	1.66	104.62	39.06	241.66
17	320202		9087.00	44.16	42.70	0.42	98.78	38.98	225.05
17	320203		492.00	24.28	75.78	0.47	83.46	29.92	213.92
17	320204		226.00	113.17	0.00	0.00	116.68	24.09	253.95
17	320205		181.00	283.85	51.38	0.00	124.33	22.88	482.44
17	320206		174.00	83.99	19.83	3.91	121.90	50.30	279.93
17	320220		22169.00	32.09	48.45	0.02	109.11	37.75	227.42
17	320221		13967.00	39.78	44.67	1.25	109.82	44.11	239.63
17	320222		12552.00	41.59	49.06	0.04	110.41	46.46	247.55
17	320223		745.00	112.79	49.64	1.45	111.48	45.81	321.18
17	320224		151.00	12.01	13.88	0.00	73.16	26.00	125.05
17	320225		40.00	110.13	151.85	0.00	153.44	66.47	481.88
17	320226		7.00	82.43	38.00	0.00	49.59	24.07	194.09
17	320227		36.00	0.22	0.14	0.00	54.32	14.75	69.43
18	320300		41557.00	26.94	14.31	1.03	102.67	32.14	177.10
18	320301		8464.00	69.66	10.56	0.16	106.50	30.57	217.45
18	320302		12876.00	35.87	19.68	0.06	99.49	36.66	191.76
18	320303		12463.00	42.86	12.84	0.05	100.05	37.81	193.61
18	320304		2044.00	47.41	15.12	0.19	115.50	29.67	207.89

PCS	CIP	TITLE	STUDENT CREDIT HOURS	SALARY	DEPT.	EQUIP.	ALLOC LESS O&M	OP.& MAINT.	NET INSTRUCT- ION
18	320305		1979.00	64.87	4.67	0.01	110.39	29.95	209.88
18	320306		378.00	20.52	2.78	0.00	74.84	25.06	123.20
18	320307		28.00	60.57	2.36	0.00	84.51	28.85	176.28
19	320400		196078.00	27.24	12.80	0.76	99.18	33.32	173.30
19	320403		2999.00	33.10	18.98	0.46	107.03	40.59	200.17
19	320420		143495.00	22.28	10.59	0.36	95.99	32.83	162.05
19	320421		67.00	125.06	37.00	0.00	90.27	30.28	282.61
19	320422		240.00	17.13	8.17	0.00	83.13	34.88	143.31
19	320440		69895.00	38.00	9.74	0.25	92.47	28.41	168.87
19	320441		40.00	0.00	21.05	0.00	95.70	24.88	141.63
19	320442		651.00	117.90	9.42	0.00	97.47	31.88	256.67
TOTAL			6455581.0	80.56	14.69	0.65	91.22	30.80	217.92