

Fiscal Year 2004 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 2004 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2004 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$186.63.

2. The fiscal year 2004 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$186.63
full instructional unit cost	\$194.83
total institutional unit cost	\$205.40

(See Table 3 for details.)

3. The fiscal year 2004 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$70.88
direct department cost	\$14.29
direct equipment cost	\$.66
allocated indirect cost	\$76.34
operation and maintenance cost	\$24.47

(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 2004 were as follows:

academic administration and planning cost	\$10.60
academic support cost	\$9.43
student services cost	\$15.71
Institutional Support	\$39.69

(See Table 7 for details.)

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5. The *Fiscal Year 2004 Unit Cost Study* (Unrestricted Costs Only) 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	\$179.94
Business Occupational	\$193.05
Technical Occupational	\$227.80
Health Occupational	\$257.59
Remedial Education	\$174.50
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$133.22

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2004 were \$67.1 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

**FISCAL YEAR 2004 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

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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.

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 2004 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 2004</u>
503	BLACK HAWK	\$180.32
508	CHICAGO	\$171.26
50806	DALEY	\$133.93
50801	KENNEDY-KING	\$280.40
50803	MALCOLM X	\$165.70
50805	OLIVE HARVEY	\$249.14
50804	TRUMAN	\$142.17
50802	WASHINGTON	\$180.73
50807	WILBUR WRIGHT	\$155.95
507	DANVILLE	\$209.05
502	DUPAGE	\$204.01
509	ELGIN	\$232.42
512	HARPER	\$229.12
540	HEARTLAND	\$94.33
519	HIGHLAND	\$183.48
514	ILLINOIS CENTRAL	\$200.28
529	ILLINOIS EASTERN	\$121.93
52904	FRONTIER	\$123.28
52901	LINCOLN TRAIL	\$136.34
52902	OLNEY CENTRAL	\$150.80
52903	WABASH VALLEY	\$96.01
513	ILLINOIS VALLEY	\$171.23
525	JOLIET	\$198.15
520	KANKAKEE	\$165.41
501	KASKASKIA	\$132.87
523	KISHWAUKEE	\$195.62
532	LAKE COUNTY	\$225.02
517	LAKE LAND	\$133.75
536	LEWIS & CLARK	\$158.28
526	LINCOLN LAND	\$210.86
530	LOGAN	\$168.31
528	MC HENRY	\$232.52
524	MORAIN VALLEY	\$166.50
527	MORTON	\$234.48
535	OAKTON	\$233.22
505	PARKLAND	\$193.83
515	PRAIRIE STATE	\$220.33
521	REND LAKE	\$159.09
537	RICHLAND	\$194.09
511	ROCK VALLEY	\$182.45
518	SANDBURG	\$181.17
506	SAUK VALLEY	\$228.31
531	SHAWNEE	\$154.90
510	SOUTH SUBURBAN	\$227.07
533	SOUTHEASTERN	\$156.37
522	SOUTHWESTERN	\$168.39
534	SPOON RIVER	\$201.79
504	TRITON	\$176.50
516	WAUBONSEE	\$191.56
539	WOOD	\$196.27
STATE AVERAGES		\$186.63

Section I

**FISCAL YEAR 2004 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 \$67,140,754.

Table 2
COMPARISON OF FISCAL YEAR 2004 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	\$186.63	\$5,599
Full Instructional Cost	\$194.83	\$5,845
Total Institutional Cost	\$205.40	\$6,162

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Table 3

**FISCAL YEAR 2004 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	137,930	\$180.32	\$0.40	\$0.00	\$3.77	\$184.49	\$0.00	\$11.24	\$195.73
508	CHICAGO	1,068,683	\$171.26	\$0.64	\$0.01	\$9.98	\$181.88	\$0.00	\$3.35	\$185.23
50806	DALEY	201,460	\$133.93	\$1.55	\$0.00	\$10.67	\$146.15	\$0.00	\$1.96	\$148.11
50801	KENNEDY-KING	95,108	\$280.40	\$0.44	\$0.00	\$15.15	\$295.98	\$0.00	\$1.06	\$297.04
50803	MALCOLM X	149,304	\$165.70	\$0.46	\$0.05	\$5.57	\$171.78	\$0.00	\$1.58	\$173.36
50805	OLIVE HARVEY	77,027	\$249.14	\$0.47	\$0.00	\$10.45	\$260.06	\$0.00	\$2.87	\$262.93
50804	TRUMAN	224,413	\$142.17	\$0.45	\$0.00	\$2.38	\$145.00	\$0.00	\$2.37	\$147.37
50802	WASHINGTON	138,205	\$180.73	\$0.36	\$0.00	\$6.55	\$187.64	\$0.00	\$11.87	\$199.51
50807	WILBUR WRIGHT	183,166	\$155.95	\$0.38	\$0.00	\$21.84	\$178.16	\$0.00	\$2.48	\$180.64
507	DANVILLE	51,584	\$209.05	\$1.56	\$0.00	\$3.68	\$214.29	\$0.00	\$2.01	\$216.30
502	DUPAGE	524,900	\$204.01	\$9.41	\$5.23	\$3.26	\$221.92	\$0.00	\$12.97	\$234.89
509	ELGIN	147,961	\$232.42	\$0.74	\$0.00	\$18.00	\$251.15	\$0.00	\$24.46	\$275.61
512	HARPER	275,362	\$229.12	\$0.48	\$1.12	\$5.10	\$235.82	\$0.00	\$18.74	\$254.56
540	HEARTLAND	92,262	\$94.33	\$0.75	\$0.53	\$8.61	\$104.22	\$0.00	\$66.24	\$170.46
519	HIGHLAND	53,211	\$183.48	\$0.35	\$0.00	\$25.57	\$209.39	\$0.00	\$8.36	\$217.75
514	ILLINOIS CENTRAL	216,798	\$200.28	\$0.11	\$15.27	\$17.94	\$233.60	\$0.00	\$10.95	\$244.55
529	ILLINOIS EASTERN	159,139	\$121.93	\$0.00	\$0.00	\$0.00	\$121.93	\$0.00	\$0.62	\$122.55
52904	FRONTIER	25,167	\$123.28	\$0.00	\$0.00	\$0.00	\$123.28	\$0.00	\$0.10	\$123.38
52901	LINCOLN TRAIL	32,357	\$136.34	\$0.00	\$0.00	\$0.00	\$136.34	\$0.00	\$0.09	\$136.43
52902	OLNEY CENTRAL	38,938	\$150.80	\$0.00	\$0.00	\$0.00	\$150.80	\$0.00	\$0.11	\$150.91
52903	WABASH VALLEY	62,677	\$96.01	\$0.00	\$0.00	\$0.00	\$96.01	\$0.00	\$1.42	\$97.43
513	ILLINOIS VALLEY	76,961	\$171.23	\$0.00	\$0.00	\$7.50	\$178.73	\$0.00	\$8.20	\$186.93
525	JOLIET	211,128	\$198.15	\$1.24	\$0.00	\$1.44	\$200.83	\$0.00	\$18.65	\$219.48
520	KANKAKEE	86,649	\$165.41	\$0.57	\$0.98	\$2.81	\$169.78	\$0.00	\$2.85	\$172.63
501	KASKASKIA	101,637	\$132.87	\$0.00	\$0.00	\$0.00	\$132.87	\$0.00	\$2.85	\$135.72
523	KISHWAUKEE	71,431	\$195.62	\$0.00	\$0.00	\$0.00	\$195.62	\$0.00	\$4.72	\$200.34
532	LAKE COUNTY	249,335	\$225.02	\$0.18	\$0.32	\$0.00	\$225.52	\$0.00	\$15.36	\$240.88
517	LAKE LAND	179,917	\$133.75	\$0.24	\$1.47	\$2.91	\$138.37	\$0.00	\$4.39	\$142.76
536	LEWIS & CLARK	113,770	\$158.28	\$0.27	\$0.00	\$0.00	\$158.55	\$0.00	\$1.95	\$160.50
526	LINCOLN LAND	130,956	\$210.86	\$0.63	\$0.00	\$0.00	\$211.50	\$0.00	\$19.34	\$230.84
530	LOGAN	131,339	\$168.31	\$0.07	\$0.00	\$3.08	\$171.46	\$0.00	\$3.31	\$174.77
528	MC HENRY	107,462	\$232.52	\$0.58	\$0.00	\$8.41	\$241.51	\$0.00	\$23.07	\$264.58
524	MORAIN VALLEY	279,697	\$166.50	\$0.46	\$0.64	\$5.50	\$173.09	\$0.00	\$9.18	\$182.27
527	MORTON	55,315	\$234.48	\$1.27	\$0.00	\$1.78	\$237.54	\$0.00	\$4.23	\$241.77
535	OAKTON	194,691	\$233.22	\$0.50	\$0.00	\$5.97	\$239.68	\$0.00	\$13.43	\$253.11
505	PARKLAND	188,818	\$193.83	\$0.00	\$0.00	\$5.33	\$199.16	\$0.08	\$11.64	\$210.88
515	PRAIRIE STATE	81,224	\$220.33	\$0.48	\$0.00	\$0.00	\$220.82	\$0.00	\$25.21	\$246.03
521	REND LAKE	71,143	\$159.09	\$0.02	\$0.19	\$0.00	\$159.31	\$0.00	\$3.81	\$163.12
537	RICHLAND	62,129	\$194.09	\$0.67	\$0.00	\$1.63	\$196.39	\$0.00	\$5.03	\$201.42
511	ROCK VALLEY	158,057	\$182.45	\$0.23	\$0.00	\$0.00	\$182.68	\$0.00	\$27.09	\$209.77
518	SANDBURG	67,827	\$181.17	\$0.39	\$0.00	\$0.00	\$181.56	\$0.00	\$0.60	\$182.16
506	SAUK VALLEY	46,901	\$228.31	\$1.18	\$0.61	\$5.05	\$235.15	\$0.00	\$10.26	\$245.41
531	SHAWNEE	50,726	\$154.90	\$0.03	\$13.61	\$0.00	\$168.54	\$0.00	\$3.54	\$172.08
510	SOUTH SUBURBAN	153,253	\$227.07	\$0.79	\$3.06	\$8.52	\$239.43	\$0.00	\$8.64	\$248.07
533	SOUTHEASTERN	60,408	\$156.37	\$0.40	\$0.00	\$2.43	\$159.20	\$0.00	\$0.42	\$159.62
522	SOUTHWESTERN	234,877	\$168.39	\$0.46	\$0.43	\$11.74	\$181.02	\$0.00	\$4.99	\$186.01
534	SPOON RIVER	36,059	\$201.79	\$1.84	\$0.00	\$4.15	\$207.78	\$0.00	\$5.12	\$212.90
504	TRITON	235,195	\$176.50	\$0.40	\$0.56	\$1.46	\$178.93	\$0.00	\$3.56	\$182.49
516	WAUBONSEE	134,800	\$191.56	\$1.48	\$0.00	\$5.64	\$198.69	\$0.00	\$16.59	\$215.28
539	WOOD	51,053	\$196.27	\$0.29	\$0.00	\$1.37	\$197.94	\$0.00	\$10.73	\$208.67
STATE TOTALS		6,350,588	\$186.63	\$1.23	\$1.33	\$5.64	\$194.83	\$0.00	\$10.57	\$205.40

Section II

**FISCAL YEAR 2004
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 2004 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 2004 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	\$ 70.88	\$2,126
Direct Instructional Departmental Cost	\$ 14.29	\$ 429
Direct Instructional Equipment Cost	\$.66	\$ 20
Allocated Cost	\$ 76.34	\$2,290
Operation and Maintenance Cost	\$ 24.47	\$ 734
NET INSTRUCTIONAL COST	\$186.63	\$5,599

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Table 5

**FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Direct Salary <u>Unrestricted Cost</u>	Direct Department <u>Unrestricted Cost</u>	Equipment <u>Unrestricted Cost</u>	Allocated Less O&M <u>Unrestricted Cost</u>	Oper. & Maintenance <u>Unrestricted Cost</u>	Net Instructional <u>Unrestricted Unit Cost</u>
503	BLACK HAWK	137,930	\$70.81	\$5.90	\$0.03	\$80.04	\$23.54	\$180.32
508	CHICAGO	1,068,683	\$69.19	\$12.62	\$0.00	\$61.96	\$27.50	\$171.26
50806	DALEY	201,460	\$53.95	\$8.13	\$0.00	\$48.21	\$23.63	\$133.93
50801	KENNEDY-KING	95,108	\$98.20	\$39.75	\$0.00	\$88.90	\$53.54	\$280.40
50803	MALCOLM X	149,304	\$66.28	\$5.34	\$0.00	\$62.98	\$31.10	\$165.70
50805	OLIVE HARVEY	77,027	\$97.16	\$20.48	\$0.00	\$85.08	\$46.43	\$249.14
50804	TRUMAN	224,413	\$60.90	\$6.73	\$0.00	\$55.79	\$18.76	\$142.17
50802	WASHINGTON	138,205	\$76.11	\$14.42	\$0.00	\$68.78	\$21.42	\$180.73
50807	WILBUR WRIGHT	183,166	\$66.41	\$11.98	\$0.00	\$54.93	\$22.63	\$155.95
507	DANVILLE	51,584	\$69.85	\$20.37	\$0.34	\$78.58	\$39.92	\$209.05
502	DUPAGE	524,900	\$85.97	\$15.95	\$0.26	\$79.81	\$22.02	\$204.01
509	ELGIN	147,961	\$82.63	\$12.77	\$4.57	\$95.20	\$37.24	\$232.42
512	HARPER	275,362	\$71.95	\$15.85	\$0.80	\$105.83	\$34.70	\$229.12
540	HEARTLAND	92,262	\$60.68	\$6.61	\$0.02	\$22.45	\$4.56	\$94.33
519	HIGHLAND	53,211	\$83.62	\$3.94	\$0.00	\$72.40	\$23.51	\$183.48
514	ILLINOIS CENTRAL	216,798	\$66.28	\$34.57	\$0.00	\$68.64	\$30.80	\$200.28
529	ILLINOIS EASTERN	159,139	\$49.50	\$9.52	\$0.17	\$47.67	\$15.08	\$121.93
52904	FRONTIER	25,167	\$35.73	\$6.72	\$0.00	\$67.96	\$12.86	\$123.28
52901	LINCOLN TRAIL	32,357	\$48.65	\$7.86	\$0.73	\$58.67	\$20.42	\$136.34
52902	OLNEY CENTRAL	38,938	\$62.13	\$18.94	\$0.02	\$50.95	\$18.75	\$150.80
52903	WABASH VALLEY	62,677	\$47.61	\$5.65	\$0.03	\$31.79	\$10.93	\$96.01
513	ILLINOIS VALLEY	76,961	\$67.63	\$25.28	\$1.09	\$50.98	\$26.25	\$171.23
525	JOLIET	211,128	\$71.97	\$27.82	\$0.60	\$65.66	\$32.10	\$198.15
520	KANKAKEE	86,649	\$62.55	\$14.15	\$0.45	\$70.28	\$17.99	\$165.41
501	KASKASKIA	101,637	\$62.80	\$5.54	\$1.63	\$49.62	\$13.28	\$132.87
523	KISHWAUKEE	71,431	\$72.77	\$7.62	\$1.89	\$80.34	\$33.00	\$195.62
532	LAKE COUNTY	249,335	\$78.30	\$18.31	\$0.47	\$106.74	\$21.19	\$225.02
517	LAKE LAND	179,917	\$62.57	\$8.19	\$0.19	\$49.22	\$13.58	\$133.75
536	LEWIS & CLARK	113,770	\$61.88	\$6.25	\$0.05	\$57.87	\$32.24	\$158.28
526	LINCOLN LAND	130,956	\$81.43	\$19.55	\$0.63	\$75.83	\$33.43	\$210.86
530	LOGAN	131,339	\$66.23	\$8.10	\$0.42	\$69.15	\$24.42	\$168.31
528	MC HENRY	107,462	\$68.73	\$29.47	\$0.25	\$112.36	\$21.71	\$232.52
524	MORAIN VALLEY	279,697	\$64.00	\$11.10	\$3.25	\$68.21	\$19.93	\$166.50
527	MORTON	55,315	\$86.93	\$8.38	\$0.49	\$107.73	\$30.96	\$234.48
535	OAKTON	194,691	\$94.08	\$31.81	\$0.32	\$83.75	\$23.26	\$233.22
505	PARKLAND	188,818	\$80.57	\$5.87	\$0.30	\$85.49	\$21.59	\$193.83
515	PRAIRIE STATE	81,224	\$78.81	\$3.08	\$0.00	\$99.97	\$38.47	\$220.33
521	REND LAKE	71,143	\$82.54	\$10.30	\$0.00	\$43.71	\$22.54	\$159.09
537	RICHLAND	62,129	\$84.23	\$8.61	\$1.82	\$81.96	\$17.46	\$194.09
511	ROCK VALLEY	158,057	\$73.54	\$14.19	\$1.45	\$70.57	\$22.70	\$182.45
518	SANDBURG	67,827	\$72.98	\$21.12	\$1.13	\$66.81	\$19.12	\$181.17
506	SAUK VALLEY	46,901	\$76.25	\$17.99	\$2.74	\$104.72	\$26.60	\$228.31
531	SHAWNEE	50,726	\$66.74	\$4.40	\$0.17	\$83.59	\$0.00	\$154.90
510	SOUTH SUBURBAN	153,253	\$61.00	\$15.28	\$0.17	\$117.89	\$32.72	\$227.07
533	SOUTHEASTERN	60,408	\$71.04	\$4.01	\$0.00	\$60.75	\$20.56	\$156.37
522	SOUTHWESTERN	234,877	\$52.66	\$17.13	\$1.90	\$74.34	\$22.37	\$168.39
534	SPOON RIVER	36,059	\$74.34	\$6.32	\$0.25	\$94.40	\$26.48	\$201.79
504	TRITON	235,195	\$58.39	\$8.28	\$0.00	\$81.10	\$28.73	\$176.50
516	WAUBONSEE	134,800	\$61.04	\$2.33	\$0.59	\$127.60	\$0.00	\$191.56
539	WOOD	51,053	\$67.89	\$19.43	\$0.77	\$90.83	\$17.34	\$196.27
STATE TOTALS		6,350,588	\$70.88	\$14.29	\$0.66	\$76.34	\$24.47	\$186.63

Section III

**FISCAL YEAR 2004 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2004 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 2004 STATE AVERAGE UNRESTRICTED UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Instructional Support		
Academic Administration and Planning	\$ 10.60	\$ 318
Academic Support	\$ 9.43	\$ 283
Student Services	\$ 15.71	\$ 471
Institutional Support	\$ 39.69	\$ 1,191
TOTALS	\$ 75.42	\$ 2,263

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Table 7

**FISCAL YEAR 2004 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Unrestricted Cost</u>	Learning Resource <u>Unrestricted Cost</u>	Student Services <u>Unrestricted Cost</u>	General Institutional <u>Unrestricted Cost</u>	Total Allocated <u>Unrestricted Cost</u>
503	BLACK HAWK	137,930	\$21.51	\$6.75	\$13.04	\$38.74	\$80.04
508	CHICAGO	1,068,683	\$5.17	\$7.03	\$12.95	\$36.80	\$61.96
50806	DALEY	201,460	\$3.53	\$6.37	\$9.71	\$28.59	\$48.21
50801	KENNEDY-KING	95,108	\$9.70	\$10.09	\$18.65	\$50.46	\$88.90
50803	MALCOLM X	149,304	\$6.20	\$7.05	\$7.55	\$42.19	\$62.98
50805	OLIVE HARVEY	77,027	\$7.40	\$6.80	\$25.10	\$45.77	\$85.08
50804	TRUMAN	224,413	\$3.63	\$5.49	\$11.28	\$35.40	\$55.79
50802	WASHINGTON	138,205	\$5.80	\$7.37	\$17.03	\$38.59	\$68.78
50807	WILBUR WRIGHT	183,166	\$4.27	\$7.91	\$11.80	\$30.95	\$54.93
507	DANVILLE	51,584	\$12.10	\$15.40	\$16.82	\$34.26	\$78.58
502	DUPAGE	524,900	\$7.72	\$15.31	\$18.69	\$38.23	\$79.95
509	ELGIN	147,961	\$10.06	\$12.57	\$21.64	\$50.92	\$95.19
512	HARPER	275,362	\$20.72	\$7.88	\$24.10	\$53.12	\$105.83
540	HEARTLAND	92,262	\$5.49	\$2.46	\$4.43	\$10.08	\$22.45
519	HIGHLAND	53,211	\$12.04	\$7.05	\$13.23	\$40.07	\$72.40
514	ILLINOIS CENTRAL	216,798	\$3.98	\$10.80	\$7.24	\$46.63	\$68.64
529	ILLINOIS EASTERN	159,139	\$6.07	\$4.26	\$8.06	\$29.28	\$47.67
52904	FRONTIER	25,167	\$10.72	\$6.61	\$13.21	\$37.42	\$67.96
52901	LINCOLN TRAIL	32,357	\$7.21	\$5.45	\$9.86	\$36.15	\$58.67
52902	OLNEY CENTRAL	38,938	\$6.29	\$4.10	\$8.03	\$32.53	\$50.95
52903	WABASH VALLEY	62,677	\$3.48	\$2.79	\$5.08	\$20.44	\$31.79
513	ILLINOIS VALLEY	76,961	\$3.95	\$14.03	\$11.89	\$21.10	\$50.98
525	JOLIET	211,128	\$12.57	\$5.70	\$14.87	\$32.53	\$65.66
520	KANKAKEE	86,649	\$4.68	\$12.26	\$15.24	\$38.10	\$70.28
501	KASKASKIA	101,637	\$14.36	\$4.32	\$10.54	\$20.40	\$49.62
523	KISHWAUKEE	71,431	\$21.21	\$9.44	\$14.57	\$35.11	\$80.34
532	LAKE COUNTY	249,335	\$3.87	\$17.19	\$15.59	\$70.09	\$106.74
517	LAKE LAND	179,917	\$10.80	\$2.67	\$8.31	\$27.44	\$49.22
536	LEWIS & CLARK	113,770	\$6.98	\$8.91	\$13.95	\$28.04	\$57.87
526	LINCOLN LAND	130,956	\$16.97	\$5.71	\$14.75	\$38.41	\$75.83
530	LOGAN	131,339	\$10.52	\$6.01	\$19.94	\$32.68	\$69.15
528	MC HENRY	107,462	\$13.50	\$12.77	\$22.44	\$63.65	\$112.36
524	MORAIN VALLEY	279,697	\$5.34	\$6.29	\$17.16	\$39.42	\$68.21
527	MORTON	55,315	\$8.28	\$23.58	\$16.85	\$59.01	\$107.73
535	OAKTON	194,691	\$11.37	\$17.32	\$20.92	\$34.14	\$83.74
505	PARKLAND	188,818	\$21.69	\$10.55	\$16.49	\$36.76	\$85.49
515	PRAIRIE STATE	81,224	\$6.06	\$9.07	\$20.55	\$64.29	\$99.97
521	REND LAKE	71,143	\$6.05	\$5.20	\$9.90	\$22.69	\$43.85
537	RICHLAND	62,129	\$12.76	\$9.32	\$18.92	\$40.96	\$81.96
511	ROCK VALLEY	158,057	\$8.44	\$9.36	\$13.38	\$39.39	\$70.57
518	SANDBURG	67,827	\$13.58	\$5.74	\$11.87	\$35.62	\$66.82
506	SAUK VALLEY	46,901	\$14.98	\$14.50	\$20.28	\$54.96	\$104.72
531	SHAWNEE	50,726	\$19.22	\$5.46	\$18.91	\$39.89	\$83.48
510	SOUTH SUBURBAN	153,253	\$29.01	\$4.48	\$31.12	\$53.28	\$117.89
533	SOUTHEASTERN	60,408	\$12.81	\$5.85	\$11.50	\$30.58	\$60.75
522	SOUTHWESTERN	234,877	\$11.57	\$5.89	\$18.30	\$38.58	\$74.34
534	SPOON RIVER	36,059	\$19.65	\$5.89	\$18.43	\$50.43	\$94.40
504	TRITON	235,195	\$15.68	\$9.25	\$14.68	\$41.48	\$81.10
516	WAUBONSEE	134,800	\$17.98	\$25.48	\$16.05	\$24.65	\$84.15
539	WOOD	51,053	\$3.85	\$11.70	\$17.61	\$57.67	\$90.83
STATE TOTALS		6,350,588	\$10.60	\$9.43	\$15.71	\$39.69	\$75.42

Section IV

**FISCAL YEAR 2004 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 2004 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	\$179.94	\$5,398
Business Occupational	\$193.05	\$5,792
Technical Occupational	\$227.80	\$6,834
Health Occupational	\$257.59	\$7,728
Remedial Education	\$174.50	\$5,235
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$133.22	\$3,997
General Studies	\$140.90	\$4,227
All Fundable Instruction Areas	\$186.63	\$5,599

Illinois Community College Board

Table 9

**FISCAL YEAR 2004 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	\$176.45	\$198.80	\$233.62	\$197.26	\$168.34	\$124.63	\$180.32	
508	CHICAGO	\$199.54	\$186.31	\$228.15	\$250.03	\$167.26	\$123.43	171.26	
50806	DALEY	\$166.01	\$155.93	\$220.01	\$245.42	\$128.23	\$96.82	133.93	
50801	KENNEDY-KING	\$268.66	\$270.57	\$303.03	\$280.16	\$243.32	\$311.61	280.40	
50803	MALCOLM X	\$191.16	\$175.12	\$213.33	\$257.31	\$179.29	\$130.18	165.70	
50805	OLIVE HARVEY	\$252.06	\$306.15	\$315.99	\$283.33	\$219.83	\$216.83	249.14	
50804	TRUMAN	\$197.22	\$166.05	\$258.45	\$269.98	\$156.13	\$109.22	142.17	
50802	WASHINGTON	\$194.79	\$154.96	\$159.57	\$155.98	\$166.29	\$209.37	180.73	
50807	WILBUR WRIGHT	\$179.02	\$175.11	\$197.90	\$193.31	\$147.95	\$111.54	155.95	
507	DANVILLE	\$193.96	\$246.31	\$279.95	\$212.26	\$179.06	\$168.60	209.05	
502	DUPAGE	\$187.52	\$223.07	\$254.20	\$301.16	\$188.39	\$194.47	204.01	
509	ELGIN	\$216.94	\$216.13	\$275.31	\$372.01	\$216.89	\$233.48	232.42	
512	HARPER	\$213.95	\$236.31	\$295.35	\$385.24	\$229.96	\$242.85	229.12	
540	HEARTLAND	\$90.57	\$119.18	\$167.61	\$167.71	\$51.76	\$33.30	94.33	
519	HIGHLAND	\$179.82	\$231.47	\$223.45	\$188.30	\$128.29	\$367.62	183.48	
514	ILLINOIS CENTRAL	\$176.40	\$229.33	\$266.53	\$308.08	\$202.69	\$207.47	200.28	
529	ILLINOIS EASTERN	\$111.55	\$156.58	\$115.50	\$159.22	\$140.17	\$70.15	121.93	
52904	FRONTIER	\$107.72	\$146.67	\$162.05	\$143.74	\$204.88	\$82.13	123.28	
52901	LINCOLN TRAIL	\$121.49	\$383.29	\$139.25	\$132.95	\$126.11	\$96.52	136.34	
52902	OLNEY CENTRAL	\$120.96	\$147.92	\$154.70	\$252.16	\$117.05	\$71.20	150.80	
52903	WABASH VALLEY	\$94.49	\$105.29	\$100.82	\$60.42	\$173.44	\$42.90	96.01	
513	ILLINOIS VALLEY	\$158.40	\$174.01	\$220.13	\$189.57	\$158.91	\$162.84	171.23	
525	JOLIET	\$175.74	\$197.65	\$299.58	\$279.27	\$165.36	\$299.58	198.15	
520	KANKAKEE	\$170.03	\$202.59	\$223.98	\$223.16	\$166.11	\$101.56	165.41	
501	KASKASKIA	\$118.82	\$128.47	\$155.51	\$190.93	\$83.68	\$91.16	\$109.36 132.87	
523	KISHWAUKEE	\$171.31	\$207.28	\$298.66	\$263.44	\$176.02	\$157.60	195.62	
532	LAKE COUNTY	\$214.96	\$236.36	\$260.13	\$343.46	\$202.85	\$189.84	225.02	
517	LAKE LAND	\$120.15	\$127.44	\$148.80	\$210.22	\$133.15	\$164.17	133.75	
536	LEWIS & CLARK	\$145.46	\$150.30	\$175.22	\$298.33	\$158.59	\$131.15	158.28	
526	LINCOLN LAND	\$193.94	\$173.82	\$259.61	\$345.87	\$205.00	\$0.00	210.86	
530	LOGAN	\$161.76	\$172.17	\$183.04	\$196.27	\$171.36	\$110.82	168.31	
528	MC HENRY	\$227.98	\$223.31	\$337.51	\$249.90	\$211.28	\$216.28	232.52	
524	MORAIN VALLEY	\$152.10	\$157.69	\$261.66	\$250.12	\$148.34	\$181.47	166.50	
527	MORTON	\$219.11	\$208.52	\$298.86	\$323.63	\$0.00	\$0.00	234.48	
535	OAKTON	\$222.58	\$226.41	\$345.67	\$281.87	\$198.96	\$177.42	\$170.18 233.22	
505	PARKLAND	\$181.25	\$205.50	\$223.17	\$313.38	\$173.38	\$133.53	193.83	
515	PRAIRIE STATE	\$199.60	\$218.03	\$275.11	\$366.80	\$193.40	\$0.00	220.33	
521	REND LAKE	\$113.48	\$224.49	\$242.03	\$235.64	\$106.26	\$117.48	159.09	
537	RICHLAND	\$177.26	\$202.77	\$237.78	\$262.79	\$165.50	\$0.00	194.09	
511	ROCK VALLEY	\$165.80	\$192.16	\$244.05	\$297.60	\$140.32	\$0.00	182.45	
518	SANDBURG	\$165.32	\$225.82	\$216.56	\$220.49	\$161.39	\$125.01	181.17	
506	SAUK VALLEY	\$211.19	\$226.11	\$294.04	\$300.80	\$201.90	\$326.83	228.31	
531	SHAWNEE	\$140.67	\$172.54	\$231.69	\$168.92	\$155.27	\$141.59	154.90	
510	SOUTH SUBURBAN	\$214.72	\$208.39	\$286.35	\$284.61	\$212.00	\$164.61	\$299.78 227.07	
533	SOUTHEASTERN	\$150.14	\$142.16	\$165.48	\$179.74	\$122.79	\$0.00	156.37	
522	SOUTHWESTERN	\$157.23	\$172.88	\$186.33	\$233.18	\$153.86	\$0.00	168.39	
534	SPOON RIVER	\$190.09	\$228.62	\$269.09	\$216.22	\$170.93	\$153.93	201.79	
504	TRITON	\$171.00	\$169.34	\$225.44	\$258.16	\$182.80	\$127.71	176.50	
516	WAUBONSEE	\$195.75	\$194.97	\$196.32	\$196.62	\$195.03	\$155.71	191.56	
539	WOOD	\$177.31	\$179.33	\$250.12	\$307.61	\$175.53	\$0.00	196.27	
STATE TOTALS		\$179.94	\$193.05	\$227.80	\$257.59	\$174.50	\$133.22	\$140.90	\$186.63

Appendix A

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

Illinois Community College Board

Table A-1

**FISCAL YEAR 2004 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Net Instructional Unrestricted Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost
503	BLACK HAWK	137,930	\$24,871,415	\$55,612	\$0	\$519,543	\$25,446,570	\$0	\$1,551,006	\$26,997,576
508	CHICAGO	1,068,683	183,025,418	679,140	7,107	10,665,044	194,376,709	0	3,578,455	197,955,164
50806	DALEY	201,460	\$26,980,712	\$312,557	\$0	\$2,149,309	\$29,442,578	\$0	\$394,072	\$29,836,650
50801	KENNEDY-KING	95,108	\$26,667,839	\$41,511	\$0	\$1,440,903	\$28,150,253	\$0	\$101,100	\$28,251,353
50803	MALCOLM X	149,304	\$24,739,641	\$68,294	\$7,107	\$832,318	\$25,647,360	\$0	\$235,368	\$25,882,728
50805	OLIVE HARVEY	77,027	\$19,190,718	\$36,232	\$0	\$804,774	\$20,031,724	\$0	\$220,805	\$20,252,529
50804	TRUMAN	224,413	\$31,904,126	\$101,609	\$0	\$533,464	\$32,539,199	\$0	\$531,252	\$33,070,451
50802	WASHINGTON	138,205	\$24,978,312	\$49,627	\$0	\$904,669	\$25,932,608	\$0	\$1,640,843	\$27,573,451
50807	WILBUR WRIGHT	183,166	\$28,564,070	\$69,310	\$0	\$3,999,607	\$32,632,987	\$0	\$455,015	\$33,088,002
507	DANVILLE	51,584	\$10,783,583	\$80,670	\$0	\$189,583	\$11,053,836	\$0	\$103,666	\$11,157,502
502	DUPAGE	524,900	\$107,086,726	\$4,940,604	\$2,746,051	\$1,713,291	\$116,486,672	\$0	\$6,808,168	\$123,294,840
509	ELGIN	147,961	\$34,388,408	\$108,752	\$0	\$2,662,711	\$37,159,871	\$0	\$3,619,582	\$40,779,453
512	HARPER	275,362	\$63,091,629	\$132,178	\$308,397	\$1,404,057	\$64,936,261	\$0	\$5,160,859	\$70,097,120
540	HEARTLAND	92,262	\$8,703,047	\$68,931	\$49,233	\$794,080	\$9,615,291	\$0	\$6,111,700	\$15,726,991
519	HIGHLAND	53,211	\$9,763,056	\$18,476	\$0	\$1,360,460	\$11,141,992	\$0	\$445,000	\$11,586,992
514	ILLINOIS CENTRAL	216,798	\$43,420,556	\$23,435	\$3,311,516	\$3,888,428	\$50,643,935	\$0	\$2,373,910	\$53,017,845
529	ILLINOIS EASTERN	159,139	19,403,622	0	0	0	19,403,622	0	98,859	19,502,481
52904	FRONTIER	25,167	\$3,102,491	\$0	\$0	\$0	\$3,102,491	\$0	\$2,548	\$3,105,039
52901	LINCOLN TRAIL	32,357	\$4,411,670	\$0	\$0	\$0	\$4,411,670	\$0	\$2,950	\$4,414,620
52902	OLNEY CENTRAL	38,938	\$5,871,775	\$0	\$0	\$0	\$5,871,775	\$0	\$4,426	\$5,876,201
52903	WABASH VALLEY	62,677	\$6,017,686	\$0	\$0	\$0	\$6,017,686	\$0	\$88,935	\$6,106,621
513	ILLINOIS VALLEY	76,961	\$13,177,867	\$0	\$0	\$577,069	\$13,754,936	\$0	\$631,453	\$14,386,389
525	JOLIET	211,128	\$41,834,077	\$262,750	\$0	\$303,206	\$42,400,033	\$0	\$3,937,565	\$46,337,598
520	KANKAKEE	86,649	\$14,332,846	\$49,819	\$85,158	\$243,245	\$14,711,068	\$0	\$246,974	\$14,958,042
501	KASKASKIA	101,637	\$13,504,795	\$0	\$0	\$0	\$13,504,795	\$0	\$289,194	\$13,793,989
523	KISHWAUKEE	71,431	\$13,973,239	\$0	\$0	\$0	\$13,973,239	\$0	\$336,954	\$14,310,193
532	LAKE COUNTY	249,335	\$56,105,461	\$44,894	\$78,742	\$0	\$56,229,097	\$0	\$3,829,812	\$60,058,909
517	LAKE LAND	179,917	\$24,063,522	\$43,966	\$263,669	\$523,113	\$24,894,270	\$0	\$788,952	\$25,683,222
536	LEWIS & CLARK	113,770	\$18,007,198	\$30,716	\$0	\$0	\$18,037,914	\$0	\$222,181	\$18,260,095
526	LINCOLN LAND	130,956	\$27,614,030	\$82,941	\$0	\$0	\$27,696,971	\$0	\$2,532,643	\$30,229,614
530	LOGAN	131,339	\$22,105,772	\$8,788	\$0	\$404,316	\$22,518,876	\$0	\$434,264	\$22,953,140
528	MC HENRY	107,462	\$24,987,439	\$62,615	\$0	\$903,282	\$25,953,336	\$0	\$2,479,017	\$28,432,353
524	MORAIN VALLEY	279,697	\$46,568,500	\$128,142	\$178,139	\$1,537,886	\$48,412,667	\$0	\$2,568,123	\$50,980,790
527	MORTON	55,315	\$12,970,466	\$70,454	\$0	\$98,572	\$13,139,492	\$0	\$233,961	\$13,373,453
535	OAKTON	194,691	\$45,404,988	\$96,902	\$0	\$1,162,326	\$46,664,216	\$0	\$2,614,950	\$49,279,166
505	PARKLAND	188,818	\$36,599,304	\$0	\$0	\$1,006,440	\$37,605,744	\$14,368	\$2,197,279	\$39,817,391
515	PRAIRIE STATE	81,224	\$17,896,468	\$39,259	\$0	\$0	\$17,935,727	\$0	\$2,047,733	\$19,983,460
521	REND LAKE	71,143	\$11,318,139	\$1,600	\$13,705	\$0	\$11,333,444	\$0	\$270,854	\$11,604,298
537	RICHLAND	62,129	\$12,058,447	\$41,895	\$0	\$101,024	\$12,201,366	\$0	\$312,276	\$12,513,642
511	ROCK VALLEY	158,057	\$28,837,854	\$36,299	\$0	\$0	\$28,874,153	\$0	\$4,282,508	\$33,156,661
518	SANDBURG	67,827	\$12,288,313	\$26,648	\$0	\$0	\$12,314,961	\$0	\$40,943	\$12,355,904
506	SAUK VALLEY	46,901	\$10,707,844	\$55,221	\$28,841	\$236,958	\$11,028,864	\$0	\$481,410	\$11,510,274
531	SHAWNEE	50,726	\$7,857,676	\$1,673	\$690,204	\$0	\$8,549,553	\$0	\$179,594	\$8,729,147
510	SOUTH SUBURBAN	153,253	\$34,798,584	\$120,905	\$468,223	\$1,305,835	\$36,693,547	\$0	\$1,324,782	\$38,018,329
533	SOUTHEASTERN	60,408	\$9,445,798	\$24,117	\$0	\$147,074	\$9,616,989	\$0	\$25,562	\$9,642,551
522	SOUTHWESTERN	234,877	\$39,551,519	\$108,740	\$100,144	\$2,756,935	\$42,517,338	\$0	\$1,172,675	\$43,690,013
534	SPOON RIVER	36,059	\$7,276,311	\$66,505	\$0	\$149,515	\$7,492,331	\$0	\$184,698	\$7,677,029
504	TRITON	235,195	\$41,512,976	\$94,509	\$131,667	\$343,559	\$42,082,711	\$0	\$838,256	\$42,920,967
516	WAUBONSEE	134,800	\$25,822,513	\$199,978	\$0	\$760,913	\$26,783,404	\$0	\$2,236,934	\$29,020,338
539	WOOD	51,053	\$10,020,404	\$14,908	\$0	\$69,997	\$10,105,309	\$0	\$548,002	\$10,653,311
STATE TOTALS		6,350,588	1,185,179,810	7,822,042	8,460,796	35,828,462	1,237,291,110	14,368	67,140,754	1,304,446,232

Illinois Community College Board

Table A-2

**FISCAL YEAR 2004 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 Unit Cost
503	BLACK HAWK	137,930	\$9,766,976	\$814,064	\$3,684	\$11,040,330	\$3,246,361	\$24,871,415
508	CHICAGO	1,068,683	\$73,937,296	\$13,490,337	\$0	\$66,211,709	\$29,386,076	\$183,025,418
50806	DALEY	201,460	\$10,868,238	\$1,638,699	\$0	\$9,712,883	\$4,760,892	\$26,980,712
50801	KENNEDY-KING	95,108	\$9,339,982	\$3,780,212	\$0	\$8,455,201	\$5,092,444	\$26,667,839
50803	MALCOLM X	149,304	\$9,896,456	\$796,709	\$0	\$9,403,683	\$4,642,793	\$24,739,641
50805	OLIVE HARVEY	77,027	\$7,483,942	\$1,577,151	\$0	\$6,553,314	\$3,576,311	\$19,190,718
50804	TRUMAN	224,413	\$13,665,653	\$1,509,946	\$0	\$12,519,515	\$4,209,012	\$31,904,126
50802	WASHINGTON	138,205	\$10,518,599	\$1,993,401	\$0	\$9,506,377	\$2,959,935	\$24,978,312
50807	WILBUR WRIGHT	183,166	\$12,164,426	\$2,194,219	\$0	\$10,060,736	\$4,144,689	\$28,564,070
507	DANVILLE	51,584	\$3,603,245	\$1,050,539	\$17,573	\$4,053,224	\$2,059,002	\$10,783,583
502	DUPAGE	524,900	\$45,124,735	\$8,372,866	\$134,786	\$41,894,077	\$11,560,261	\$107,086,725
509	ELGIN	147,961	\$12,226,619	\$1,890,141	\$675,619	\$14,085,315	\$5,510,714	\$34,388,408
512	HARPER	275,362	\$19,812,348	\$4,363,480	\$219,987	\$29,141,210	\$9,554,605	\$63,091,630
540	HEARTLAND	92,262	\$5,598,779	\$610,262	\$1,617	\$2,071,429	\$420,960	\$8,703,047
519	HIGHLAND	53,211	\$4,449,753	\$209,797	\$65	\$3,852,492	\$1,250,949	\$9,763,056
514	ILLINOIS CENTRAL	216,798	\$14,368,445	\$7,494,142	\$0	\$14,881,664	\$6,676,305	\$43,420,556
529	ILLINOIS EASTERN	159,139	\$7,876,983	\$1,515,132	\$26,472	\$7,585,477	\$2,399,558	\$19,403,622
52904	FRONTIER	25,167	\$899,333	\$169,210	\$0	\$1,710,361	\$323,587	\$3,102,491
52901	LINCOLN TRAIL	32,357	\$1,574,209	\$254,484	\$23,696	\$1,898,432	\$660,849	\$4,411,670
52902	OLNEY CENTRAL	38,938	\$2,419,222	\$737,340	\$964	\$1,983,971	\$730,278	\$5,871,775
52903	WABASH VALLEY	62,677	\$2,984,219	\$354,098	\$1,812	\$1,992,713	\$684,844	\$6,017,686
513	ILLINOIS VALLEY	76,961	\$5,204,925	\$1,945,399	\$83,560	\$3,923,453	\$2,020,530	\$13,177,867
525	JOLIET	211,128	\$15,193,923	\$5,872,616	\$126,989	\$13,863,068	\$6,777,481	\$41,834,077
520	KANKAKEE	86,649	\$5,419,808	\$1,226,117	\$39,110	\$6,089,372	\$1,558,439	\$14,332,846
501	KASKASKIA	101,637	\$6,382,617	\$563,226	\$165,526	\$5,043,469	\$1,349,957	\$13,504,795
523	KISHWAUKEE	71,431	\$5,198,005	\$544,108	\$135,097	\$5,738,477	\$2,357,552	\$13,973,239
532	LAKE COUNTY	249,335	\$19,523,441	\$4,566,418	\$118,259	\$26,614,216	\$5,283,127	\$56,105,461
517	LAKE LAND	179,917	\$11,257,404	\$1,473,106	\$33,675	\$8,856,184	\$2,443,152	\$24,063,521
536	LEWIS & CLARK	113,770	\$7,039,954	\$710,511	\$5,405	\$6,583,883	\$3,667,445	\$18,007,198
526	LINCOLN LAND	130,956	\$10,663,404	\$2,560,380	\$82,155	\$9,930,808	\$4,377,283	\$27,614,030
530	LOGAN	131,339	\$8,698,557	\$1,063,640	\$54,581	\$9,082,259	\$3,206,736	\$22,105,773
528	MC HENRY	107,462	\$7,385,430	\$3,166,949	\$27,123	\$12,074,940	\$2,332,996	\$24,987,438
524	MORAIN VALLEY	279,697	\$17,901,335	\$3,105,559	\$910,062	\$19,078,402	\$5,573,142	\$46,568,500
527	MORTON	55,315	\$4,808,418	\$463,314	\$27,340	\$5,958,829	\$1,712,564	\$12,970,465
535	OAKTON	194,691	\$18,315,866	\$6,193,345	\$62,293	\$16,304,482	\$4,529,002	\$45,404,988
505	PARKLAND	188,818	\$15,213,950	\$1,109,126	\$56,668	\$16,142,325	\$4,077,235	\$36,599,304
515	PRAIRIE STATE	81,224	\$6,401,499	\$250,314	\$0	\$8,119,954	\$3,124,701	\$17,896,468
521	REND LAKE	71,143	\$5,872,267	\$732,718	\$0	\$3,109,613	\$1,603,540	\$11,318,138
537	RICHLAND	62,129	\$5,233,292	\$535,191	\$112,810	\$5,092,128	\$1,085,026	\$12,058,447
511	ROCK VALLEY	158,057	\$11,623,811	\$2,242,861	\$228,553	\$11,154,241	\$3,588,388	\$28,837,854
518	SANDBURG	67,827	\$4,950,160	\$1,432,829	\$76,900	\$4,531,854	\$1,296,571	\$12,288,314
506	SAUK VALLEY	46,901	\$3,576,217	\$843,639	\$128,579	\$4,911,609	\$1,247,800	\$10,707,844
531	SHAWNEE	50,726	\$3,385,501	\$223,259	\$8,863	\$4,240,053	\$0	\$7,857,676
510	SOUTH SUBURBAN	153,253	\$9,348,134	\$2,342,325	\$26,144	\$18,067,615	\$5,014,366	\$34,798,584
533	SOUTHEASTERN	60,408	\$4,291,626	\$242,480	\$0	\$3,669,526	\$1,242,166	\$9,445,798
522	SOUTHWESTERN	234,877	\$12,367,627	\$4,023,704	\$445,471	\$17,460,779	\$5,253,938	\$39,551,519
534	SPOON RIVER	36,059	\$2,680,470	\$227,872	\$8,911	\$3,404,057	\$955,001	\$7,276,311
504	TRITON	235,195	\$13,734,179	\$1,947,355	\$0	\$19,073,477	\$6,757,965	\$41,512,976
516	WAUBONSEE	134,800	\$8,227,696	\$313,858	\$79,908	\$17,201,051	\$0	\$25,822,513
539	WOOD	51,053	\$3,466,179	\$992,014	\$39,465	\$4,637,315	\$885,430	\$10,020,403
STATE TOTALS		6,350,588	450,130,874	90,724,993	4,163,250	484,774,366	155,386,324	1,185,179,807

Illinois Community College Board

Table A-3

**FISCAL YEAR 2004 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	137,930	\$2,966,444	\$931,551	\$1,799,093	\$5,343,241	\$11,040,329
508	CHICAGO	1,068,683	\$5,528,983	\$7,516,194	\$13,835,792	\$39,330,740	\$66,211,709
50806	DALEY	201,460	\$711,953	\$1,283,477	\$1,956,961	\$5,760,492	\$9,712,883
50801	KENNEDY-KING	95,108	\$922,599	\$959,219	\$1,774,171	\$4,799,212	\$8,455,201
50803	MALCOLM X	149,304	\$926,114	\$1,052,021	\$1,126,618	\$6,298,930	\$9,403,683
50805	OLIVE HARVEY	77,027	\$570,352	\$523,820	\$1,933,633	\$3,525,509	\$6,553,314
50804	TRUMAN	224,413	\$813,579	\$1,231,364	\$2,530,811	\$7,943,761	\$12,519,515
50802	WASHINGTON	138,205	\$801,369	\$1,018,087	\$2,353,120	\$5,333,801	\$9,506,377
50807	WILBUR WRIGHT	183,166	\$783,017	\$1,448,206	\$2,160,478	\$5,669,035	\$10,060,736
507	DANVILLE	51,584	\$624,046	\$794,342	\$867,472	\$1,767,363	\$4,053,223
502	DUPAGE	524,900	\$4,053,349	\$8,034,623	\$9,810,606	\$20,065,176	\$41,963,754
509	ELGIN	147,961	\$1,488,461	\$1,859,586	\$3,202,176	\$7,534,806	\$14,085,029
512	HARPER	275,362	\$5,706,791	\$2,170,619	\$6,637,268	\$14,626,531	\$29,141,209
540	HEARTLAND	92,262	\$506,879	\$226,572	\$408,370	\$929,608	\$2,071,429
519	HIGHLAND	53,211	\$640,899	\$375,118	\$704,234	\$2,132,023	\$3,852,274
514	ILLINOIS CENTRAL	216,798	\$862,714	\$2,340,664	\$1,569,209	\$10,109,077	\$14,881,664
529	ILLINOIS EASTERN	159,139	\$966,178	\$677,298	\$1,282,481	\$4,659,519	\$7,585,476
52904	FRONTIER	25,167	\$269,802	\$166,271	\$332,485	\$941,803	\$1,710,361
52901	LINCOLN TRAIL	32,357	\$233,237	\$176,315	\$319,127	\$1,169,753	\$1,898,432
52902	OLNEY CENTRAL	38,938	\$245,016	\$159,646	\$312,568	\$1,266,741	\$1,983,971
52903	WABASH VALLEY	62,677	\$218,123	\$175,066	\$318,301	\$1,281,222	\$1,992,712
513	ILLINOIS VALLEY	76,961	\$304,326	\$1,080,113	\$914,924	\$1,624,089	\$3,923,452
525	JOLIET	211,128	\$2,654,178	\$1,202,727	\$3,138,445	\$6,867,455	\$13,862,805
520	KANKAKEE	86,649	\$405,381	\$1,062,199	\$1,320,251	\$3,301,541	\$6,089,372
501	KASKASKIA	101,637	\$1,459,547	\$438,628	\$1,071,571	\$2,073,723	\$5,043,469
523	KISHWAUKEE	71,431	\$1,515,336	\$674,617	\$1,040,460	\$2,508,064	\$5,738,477
532	LAKE COUNTY	249,335	\$964,611	\$4,285,598	\$3,888,165	\$17,475,841	\$26,614,215
517	LAKE LAND	179,917	\$1,942,676	\$480,554	\$1,495,390	\$4,937,564	\$8,856,184
536	LEWIS & CLARK	113,770	\$793,767	\$1,013,681	\$1,586,716	\$3,189,718	\$6,583,882
526	LINCOLN LAND	130,956	\$2,222,056	\$747,420	\$1,931,050	\$5,030,281	\$9,930,807
530	LOGAN	131,339	\$1,381,699	\$789,097	\$2,619,292	\$4,292,170	\$9,082,258
528	MC HENRY	107,462	\$1,451,146	\$1,372,457	\$2,411,911	\$6,839,426	\$12,074,940
524	MORAIN VALLEY	279,697	\$1,493,128	\$1,757,955	\$4,800,894	\$11,026,424	\$19,078,401
527	MORTON	55,315	\$458,061	\$1,304,300	\$932,077	\$3,264,391	\$5,958,829
535	OAKTON	194,691	\$2,214,267	\$3,371,246	\$4,072,120	\$6,646,011	\$16,303,644
505	PARKLAND	188,818	\$4,094,664	\$1,992,972	\$3,113,611	\$6,941,078	\$16,142,325
515	PRAIRIE STATE	81,224	\$492,354	\$736,744	\$1,669,239	\$5,221,617	\$8,119,954
521	REND LAKE	71,143	\$430,500	\$369,857	\$704,654	\$1,614,261	\$3,119,272
537	RICHLAND	62,129	\$792,597	\$579,259	\$1,175,703	\$2,544,569	\$5,092,128
511	ROCK VALLEY	158,057	\$1,334,413	\$1,479,448	\$2,115,137	\$6,225,242	\$11,154,240
518	SANDBURG	67,827	\$921,172	\$389,332	\$805,324	\$2,416,226	\$4,532,054
506	SAUK VALLEY	46,901	\$702,562	\$680,003	\$951,160	\$2,577,674	\$4,911,399
531	SHAWNEE	50,726	\$974,871	\$276,778	\$959,306	\$2,023,581	\$4,234,536
510	SOUTH SUBURBAN	153,253	\$4,445,870	\$687,325	\$4,769,415	\$8,165,005	\$18,067,615
533	SOUTHEASTERN	60,408	\$773,930	\$353,646	\$694,407	\$1,847,543	\$3,669,526
522	SOUTHWESTERN	234,877	\$2,717,432	\$1,382,580	\$4,297,612	\$9,062,709	\$17,460,333
534	SPOON RIVER	36,059	\$708,433	\$212,523	\$664,489	\$1,818,612	\$3,404,057
504	TRITON	235,195	\$3,688,761	\$2,176,383	\$3,452,254	\$9,756,078	\$19,073,476
516	WAUBONSEE	134,800	\$2,423,301	\$3,434,348	\$2,163,321	\$3,322,208	\$11,343,178
539	WOOD	51,053	\$196,768	\$597,125	\$899,252	\$2,944,170	\$4,637,315
STATE TOTALS		6,350,588	67,302,551	59,855,482	99,774,851	252,055,355	478,988,239

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
 UNRESTRICTED COSTS BY STUDENT CREDIT HOUR
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2003-04

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	010102		135.00	205.46	13.33	0.13	63.42	24.16	306.49
11	010103		1813.00	103.94	39.90	0.67	69.23	25.12	238.86
11	010201		534.00	108.25	29.88	1.49	59.04	22.59	221.25
11	020201		1299.00	90.36	21.79	0.14	64.76	22.69	199.74
11	020402		941.00	126.43	14.87	0.05	79.23	21.97	242.54
11	020403		995.00	127.65	32.53	1.02	73.92	26.31	261.43
11	020501		2410.00	107.22	28.78	0.93	72.83	24.54	234.31
11	030101		72.00	168.00	0.00	0.00	83.59	0.00	251.59
11	040201		2844.00	109.65	22.30	0.00	73.41	28.01	233.36
11	050101		411.00	72.77	9.76	0.34	71.99	28.31	183.17
11	050103		1226.00	63.94	2.08	0.00	79.14	26.52	171.69
11	050104		582.00	68.28	14.59	0.00	71.48	24.78	179.13
11	050107		3621.00	44.69	3.37	0.00	87.84	26.46	162.36
11	050108		849.00	65.19	7.48	0.00	76.36	26.54	175.58
11	050110		340.00	40.98	7.75	0.00	79.81	22.02	150.57
11	050201		2304.00	76.75	7.85	0.00	86.40	46.06	217.06
11	050202		186.00	72.13	20.86	0.72	100.75	32.71	227.16
11	050207		177.00	69.92	0.18	0.00	107.73	30.96	208.78

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	050299		294.00	66.24	5.98	0.00	104.72	26.60	203.56
11	090201		309.00	75.70	0.08	0.00	90.40	19.08	185.25
11	090401		7742.00	103.70	13.40	1.99	79.47	24.65	223.21
11	090701		3147.00	116.53	28.38	9.14	87.74	26.40	268.19
11	090702		241.00	149.96	39.45	0.00	68.64	30.80	288.84
11	099997		247.00	57.20	10.14	0.00	90.83	17.34	175.52
11	099998		65.00	171.48	25.25	33.54	60.41	20.71	311.38
11	110101		24971.00	71.99	14.61	0.43	77.32	26.17	190.53
11	110201		24932.00	106.53	15.69	1.05	80.84	24.70	228.81
11	110501		1317.00	132.99	13.84	0.49	68.77	21.43	237.52
11	119997		326.00	70.41	5.33	0.00	59.47	16.16	151.37
11	130101		11663.00	63.77	9.53	0.14	77.72	23.07	174.23
11	130201		769.00	52.50	10.18	2.15	86.93	33.07	184.84
11	130501		861.00	77.87	9.92	0.25	66.47	20.64	175.15
11	130604		182.00	29.02	0.23	0.00	34.23	12.92	76.39
11	130901		13491.00	48.70	8.27	0.15	79.77	25.33	162.23
11	131001		10150.00	49.69	12.02	0.24	78.91	24.55	165.41
11	131202		22014.00	79.54	9.89	0.71	74.72	22.89	187.75
11	131301		75.00	128.47	60.39	0.47	59.09	24.69	273.10
11	131307		44335.00	57.44	11.35	1.11	77.24	22.75	169.90

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	131314		6145.00	73.56	19.70	9.22	77.08	23.42	202.97
11	131315		5201.00	67.12	10.43	0.78	71.40	23.94	173.67
11	131401		369.00	137.66	15.88	0.28	106.74	21.19	281.75
11	139997		3351.00	48.68	6.08	0.27	62.82	18.69	136.54
11	139998		1698.00	86.31	12.11	0.24	78.34	23.02	200.03
11	140101		2704.00	202.60	28.74	1.26	76.21	25.38	334.20
11	141001		738.00	183.94	42.91	2.05	69.96	26.14	325.00
11	141101		2672.00	136.22	15.57	0.40	76.06	22.74	250.99
11	141201		3417.00	142.79	16.31	4.62	67.76	26.48	257.95
11	149997		32.00	369.28	26.59	0.00	48.21	23.63	467.72
11	160102		991.00	83.25	9.73	0.12	91.22	22.23	206.55
11	160301		432.00	195.38	25.24	0.36	94.27	21.58	336.83
11	160302		3406.00	82.18	18.01	0.10	91.24	24.88	216.42
11	160402		523.00	77.54	27.29	0.15	91.13	22.58	218.70
11	160403		416.00	74.88	48.30	0.00	70.33	23.17	216.68
11	160501		4569.00	78.96	13.73	0.38	86.73	24.83	204.63
11	160901		10212.00	90.66	13.85	0.42	79.51	23.78	208.22
11	160902		2388.00	86.52	16.36	0.10	82.73	24.06	209.76
11	160903		8.00	69.00	19.63	0.00	80.04	23.54	192.20
11	160905		72673.00	59.10	10.30	0.27	81.47	24.23	175.37
11	161101		332.00	71.79	30.78	0.06	88.36	22.21	213.20

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	161102		125.00	79.72	58.57	0.00	83.75	23.26	245.30
11	169999		2155.00	60.79	11.18	0.07	56.82	19.33	148.19
11	190402		2309.00	119.57	18.36	0.02	80.13	24.87	242.95
11	190502		2643.00	43.33	18.30	0.00	67.50	24.06	153.18
11	190503		17370.00	48.25	12.89	0.75	76.22	23.85	161.96
11	190601		405.00	75.96	10.04	0.00	55.41	22.20	163.61
11	190901		463.00	92.24	18.15	0.20	76.50	24.87	211.97
11	199997		265.00	20.02	1.55	0.00	53.07	18.02	92.66
11	230101		2929.00	92.32	24.24	1.36	86.72	29.23	233.89
11	230301		20925.00	81.41	7.70	0.19	75.84	25.58	190.72
11	230397		964.00	109.37	8.69	0.69	75.26	26.69	220.71
11	230401		364532.00	65.76	8.72	0.38	77.68	24.37	176.92
11	230501		5733.00	105.13	11.43	0.30	77.28	23.27	217.41
11	230701		36568.00	76.37	8.34	0.43	77.22	24.33	186.69
11	230801		6744.00	98.39	10.23	0.46	78.27	23.83	211.17
11	231001		155681.00	66.78	8.53	0.38	79.19	24.79	179.66
11	231002		15690.00	58.66	5.81	0.91	67.23	21.90	154.52
11	240105		31392.00	55.58	10.39	0.47	73.43	23.61	163.48
11	240198		6668.00	236.07	41.76	0.46	76.64	22.96	377.89
11	240199		3412.00	66.42	12.82	0.01	75.97	21.02	176.24
11	260101		171412.00	62.93	10.89	0.99	76.31	24.74	175.86

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	260201		232.00	85.11	28.57	0.12	76.90	21.37	212.08
11	260301		3249.00	95.09	16.91	1.65	75.74	25.13	214.53
11	260307		248.00	55.00	3.00	0.00	83.59	0.00	141.59
11	260501		33396.00	90.91	12.68	1.29	77.88	24.97	207.72
11	260601		1832.00	92.28	16.62	0.54	79.92	28.41	217.77
11	260603		25800.00	69.17	14.64	0.57	80.04	22.53	186.96
11	260607		2436.00	75.26	29.07	0.14	101.23	21.27	226.97
11	260613		2253.00	73.66	16.13	0.39	59.69	17.69	167.57
11	260701		3263.00	105.01	15.72	1.37	79.21	24.44	225.75
11	260702		233.00	57.90	45.43	0.74	80.30	27.35	211.72
11	260706		119648.00	67.23	10.75	0.72	75.97	24.98	179.65
11	270101		147452.00	70.64	8.30	0.62	78.99	24.77	183.32
11	270301		79769.00	65.27	8.59	0.51	75.29	24.85	174.52
11	270302		4121.00	79.09	12.43	0.41	92.41	25.51	209.85
11	270501		55706.00	61.74	7.78	0.58	76.97	24.11	171.17
11	279997		103.00	249.73	14.74	1.59	55.98	19.24	341.27
11	280101		27.00	7.89	0.19	0.00	79.44	22.64	110.15
11	280301		101.00	18.34	1.68	0.00	77.53	21.22	118.77
11	280401		12.00	0.00	0.00	0.00	85.49	21.59	107.08
11	300101		7027.00	43.73	9.15	1.75	73.92	23.14	151.70
11	300197		1169.00	232.74	26.94	0.05	75.05	31.81	366.60

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	300199		845.00	213.71	23.65	0.46	80.40	22.13	340.35
11	300401		60586.00	52.58	6.19	0.34	74.88	23.08	157.07
11	300497		2457.00	89.62	11.94	0.13	74.05	22.01	197.75
11	300498		7.00	47.71	17.00	0.29	74.63	23.06	162.69
11	300499		910.00	103.91	12.19	0.10	74.03	20.66	210.89
11	301401		57.00	90.91	81.75	0.00	83.75	23.26	279.67
11	309997		40.00	351.28	94.88	0.00	79.26	22.71	548.12
11	310101		425.00	53.95	17.18	0.33	80.42	22.30	174.16
11	310301		122.00	113.25	29.38	5.51	72.40	20.69	241.23
11	319998		27.00	613.11	111.63	22.44	111.40	23.63	882.22
11	360108		55512.00	78.78	15.15	1.92	76.95	24.36	197.17
11	380101		99780.00	52.43	7.88	0.24	81.42	24.23	166.21
11	380201		32843.00	44.74	6.76	0.19	80.55	24.31	156.54
11	389997		318.00	95.85	17.74	0.20	107.96	21.30	243.05
11	400101		20339.00	84.09	8.83	0.62	73.70	28.00	195.24
11	400201		21153.00	69.07	9.68	0.87	80.47	25.19	185.27
11	400401		5812.00	62.61	5.53	0.23	73.06	19.75	161.19
11	400501		101889.00	74.70	12.66	0.63	79.06	25.60	192.65
11	400502		0.00	0	0	0	0	0	0
11	400503		11347.00	110.39	8.17	0.63	64.74	23.84	207.77
11	400504		14505.00	119.09	18.79	1.41	78.75	24.69	242.72

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	400601		11302.00	85.25	14.31	0.82	83.80	25.41	209.60
11	400603		1132.00	71.73	17.62	0.36	90.55	20.02	200.28
11	400702		1608.00	68.29	19.12	0.05	99.79	18.61	205.86
11	400703		25207.00	64.08	12.17	0.80	79.09	20.55	176.69
11	400801		32049.00	96.78	16.68	1.01	78.78	23.55	216.79
11	420101		215234.00	48.03	6.19	0.20	80.00	24.37	158.79
11	420701		80966.00	56.05	9.05	0.28	76.78	24.88	167.04
11	420901		2430.00	53.57	9.45	1.17	78.08	21.71	163.98
11	421101		96.00	205.51	16.07	0.35	72.59	32.26	326.78
11	421601		17873.00	58.29	8.28	0.25	76.92	24.25	168.00
11	440401		3.00	35.67	93.00	0.00	104.72	26.60	259.99
11	440701		1518.00	67.13	10.68	0.23	80.67	23.05	181.76
11	450101		20400.00	69.07	8.58	0.00	65.43	27.65	170.73
11	450201		30496.00	53.65	8.82	0.15	81.80	24.55	168.97
11	450301		1093.00	83.53	13.03	0.52	89.19	25.07	211.34
11	450401		40774.00	48.10	9.11	0.21	77.25	25.51	160.18
11	450601		88345.00	58.23	7.52	0.41	80.01	24.49	170.66
11	450701		36391.00	56.16	10.57	0.52	79.76	25.00	172.01
11	450801		162510.00	51.56	7.07	0.28	78.21	24.58	161.70
11	450898		48.00	44.94	7.48	0.94	74.34	22.37	150.06
11	450901		3699.00	58.62	7.91	0.17	72.93	20.68	160.31

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	451001		70990.00	49.38	6.60	0.27	76.60	24.27	157.13
11	451101		151438.00	48.48	6.79	0.19	78.27	24.21	157.95
11	459997		4836.00	94.10	12.90	0.13	79.53	22.75	209.41
11	459998		193.00	405.20	4.60	0.00	76.03	18.22	504.06
11	459999		1051.00	111.43	10.54	0.10	81.27	22.65	225.99
11	500101		3606.00	39.50	5.61	0.12	89.62	23.95	158.79
11	500201		124.00	171.51	18.87	0.00	55.30	26.64	272.31
11	500202		8129.00	151.15	25.42	1.10	82.51	23.90	284.08
11	500204		75.00	161.53	13.28	0.25	72.56	23.65	271.28
11	500205		93.00	32.91	5.27	0.00	67.96	12.86	119.00
11	500206		914.00	140.90	38.40	1.62	85.84	27.07	293.83
11	500207		822.00	97.07	5.09	0.00	92.67	28.00	222.83
11	500301		1719.00	114.55	23.20	0.70	96.38	22.97	257.80
11	500402		9432.00	116.77	20.29	1.36	82.29	24.66	245.36
11	500501		13420.00	65.14	20.12	0.86	76.16	25.44	187.71
11	500502		1315.00	102.70	25.40	0.81	72.47	24.48	225.86
11	500503		5711.00	116.15	35.36	1.56	79.73	24.78	257.58
11	500504		1365.00	117.19	31.23	0.56	70.68	23.50	243.17
11	500505		297.00	132.04	26.27	2.86	76.87	26.08	264.12
11	500599		1102.00	211.20	45.04	4.83	76.82	24.63	362.52
11	500601		2460.00	46.85	14.48	0.00	68.21	30.19	159.73

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	500602		15098.00	57.85	6.83	0.75	75.91	23.68	165.02
11	500605		10879.00	89.97	21.39	1.05	81.57	23.29	217.27
11	500701		43412.00	47.55	8.73	0.89	76.15	23.66	156.98
11	500703		17453.00	52.42	15.44	2.50	79.69	26.36	176.41
11	500705		16577.00	130.09	19.79	1.22	79.60	24.53	255.23
11	500708		5575.00	168.66	25.62	1.17	80.91	23.82	300.19
11	500709		1344.00	177.98	34.68	2.00	87.49	26.32	328.47
11	500710		467.00	202.96	34.49	3.37	84.99	25.99	351.80
11	500798		291.00	60.14	4.30	0.13	65.61	20.83	151.01
11	500799		1552.00	238.10	37.74	2.21	97.59	26.84	402.48
11	500902		54047.00	54.45	9.53	1.49	76.14	24.28	165.88
11	500903		17929.00	182.41	49.09	4.53	81.31	24.54	341.88
11	500904		9075.00	117.84	21.84	4.42	82.91	24.97	251.98
11	500999		33.00	65.00	6.00	1.00	83.59	0.00	155.59
11	509997		88.00	137.78	11.98	1.91	93.20	17.06	261.93
11	512201		1362.00	45.91	17.10	0.44	58.45	27.36	149.27
11	520101		86600.00	72.26	9.62	0.54	80.01	24.47	186.89
11	520201		3669.00	64.27	6.50	0.03	72.67	20.91	164.38
11	520302		81479.00	77.40	9.22	0.25	79.44	24.87	191.19
11	520803		1443.00	77.65	15.49	0.33	83.07	23.76	200.30
11	521001		384.00	47.92	5.46	0.00	51.66	15.34	120.38

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	521002		444.00	80.36	14.40	0.34	56.06	21.99	173.15
11	521101		1050.00	65.96	8.95	0.61	73.28	22.86	171.66
11	521401		13297.00	57.27	8.32	0.26	80.61	25.21	171.67
11	529997		371.00	102.65	7.41	0.24	70.97	18.68	199.95
11	529998		611.00	42.11	3.82	0.00	47.64	22.85	116.42
12	010101		2126.00	108.15	25.57	0.03	66.01	19.26	219.02
12	010201		2228.00	116.24	25.04	0.36	62.78	21.06	225.47
12	010301		1232.00	128.06	43.25	0.12	65.54	20.63	257.60
12	010302		2591.00	112.80	37.43	0.11	74.22	22.22	246.78
12	010304		4043.00	103.16	36.29	0.12	69.72	20.93	230.22
12	010505		783.00	65.59	8.95	0.00	49.22	13.58	137.35
12	010507		1019.00	104.78	34.54	0.04	87.41	25.66	252.42
12	010601		778.00	101.92	43.31	0.59	87.05	26.46	259.32
12	010602		923.00	102.90	46.37	0.64	82.90	25.30	258.12
12	010603		9427.00	85.66	44.85	0.52	75.28	24.62	230.93
12	010604		2063.00	87.18	37.63	0.22	67.11	22.95	215.09
12	010605		3554.00	105.37	45.55	0.62	75.77	25.42	252.72
12	010606		841.00	86.52	30.63	0.06	63.16	21.42	201.81
12	010607		2443.00	90.16	35.73	0.58	66.88	24.01	217.36
12	010610		79.00	68.27	46.65	1.41	102.98	31.40	250.70
12	019994		38.00	266.05	3.32	0.03	85.08	22.49	376.97

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	019995		131.00	519.69	264.43	8.93	82.76	33.23	909.03
12	019996		27.00	307.04	23.96	0.00	75.83	33.43	440.26
12	019997		397.00	128.84	83.92	0.46	81.23	23.66	318.11
12	019998		4118.00	137.74	50.95	0.25	66.07	24.14	279.16
12	019999		378.00	122.09	44.43	0.83	66.13	24.12	257.59
12	030201		54.00	352.91	111.46	0.00	93.73	22.03	580.13
12	030203		24.00	97.00	0.00	0.00	83.59	0.00	180.59
12	030301		69.00	125.87	0.39	0.00	83.59	0.00	209.85
12	030401		59.00	103.44	4.32	0.00	68.88	13.24	189.88
12	030601		753.00	95.76	10.80	0.00	61.75	19.66	187.97
12	039997		160.00	3.60	0.18	0.00	60.75	20.56	85.09
12	039998		4.00	168.00	0.00	0.00	83.59	0.00	251.59
12	080102		1206.00	79.68	20.30	1.79	87.65	28.02	217.45
12	080301		497.00	84.05	26.84	0.06	71.43	25.75	208.13
12	080705		1287.00	87.12	13.60	0.40	78.22	27.49	206.84
12	080706		3272.00	80.63	17.62	0.24	77.57	25.12	201.17
12	080709		318.00	90.79	53.78	0.00	90.00	26.59	261.16
12	081001		0.00	0	0	0	0	0	0
12	081105		1813.00	113.31	26.72	2.32	76.63	21.75	240.73
12	081203		15.00	113.33	27.33	0.00	94.40	26.48	261.55
12	081209		208.00	179.66	16.18	0.00	86.63	51.22	333.70

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	089995		56.00	374.63	32.11	3.27	100.40	34.17	544.58
12	089997		121.00	166.59	15.66	0.11	50.86	19.52	252.73
12	089998		872.00	226.06	41.50	1.16	80.40	23.30	372.43
12	089999		242.00	179.31	31.76	4.46	71.26	22.16	308.96
12	090201		3516.00	79.13	13.14	0.49	80.14	24.72	197.63
12	090401		561.00	104.02	19.15	0.00	79.58	33.60	236.34
12	090501		285.00	151.58	14.16	0.00	82.51	25.76	274.01
12	090701		1000.00	108.92	17.92	0.00	70.53	34.58	231.94
12	099997		8.00	58.00	41.75	0.00	57.87	32.24	189.86
12	099998		291.00	92.32	29.97	0.02	65.00	29.03	216.35
12	099999		17.00	79.18	3.59	0.88	49.22	13.58	146.45
12	100101		1453.00	135.86	19.36	0.78	80.84	22.66	259.49
12	100103		1007.00	171.58	25.71	0.50	82.47	25.76	306.02
12	100104		3807.00	102.05	27.84	2.69	80.14	25.57	238.28
12	109994		3.00	64.67	2.67	0.00	127.60	0.00	194.94
12	109995		152.00	18.52	0.05	0.00	31.79	10.93	61.29
12	109997		301.00	30.67	0.09	0.00	31.79	10.93	73.48
12	109998		232.00	190.23	27.93	0.27	74.55	33.10	326.08
12	109999		63.00	55.08	0.16	0.00	31.79	10.93	97.96
12	120301		1248.00	103.10	20.55	0.00	65.32	23.79	212.77
12	120403		14598.00	95.41	29.68	0.00	60.62	19.29	205.02

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	120405		9799.00	64.82	83.31	0.39	74.81	21.46	244.78
12	120410		141.00	49.23	11.70	0.00	58.04	16.14	135.10
12	120501		5287.00	129.67	31.95	2.27	79.19	32.04	275.12
12	120502		36.00	110.53	62.00	0.00	68.64	30.80	271.97
12	120503		15351.00	103.52	32.00	1.74	70.35	27.20	234.80
12	120504		13345.00	70.20	22.59	1.41	77.29	27.06	198.55
12	120506		72.00	122.15	10.11	0.00	81.96	17.46	231.69
12	120507		492.00	140.18	33.00	3.40	84.41	26.90	287.89
12	129994		1.00	27.00	5.00	1.00	68.21	19.93	121.14
12	129996		51.00	143.43	12.45	0.00	77.67	6.75	240.30
12	129997		354.00	94.04	22.42	1.01	66.57	19.32	203.36
12	129998		316.00	53.51	59.64	0.00	76.37	21.48	211.00
12	129999		3.00	1267.67	370.67	0.00	58.67	20.42	1717.43
12	131501		1643.00	113.36	17.29	2.61	82.17	25.53	240.96
12	131596		21.00	1016.19	59.00	0.00	49.62	13.28	1138.09
12	139998		8.00	1183.13	316.88	0.00	85.49	21.59	1607.08
12	150101		1317.00	95.70	24.02	0.43	75.06	24.09	219.31
12	150201		1403.00	92.36	28.79	0.77	67.03	19.07	208.01
12	150301		11744.00	112.96	29.87	3.08	73.93	23.26	243.10
12	150303		17287.00	133.76	30.17	2.26	74.70	22.88	263.77
12	150304		129.00	169.10	25.44	0.00	67.72	23.85	286.11

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	150310		1268.00	136.77	27.87	0.10	96.33	19.90	280.97
12	150401		52.00	51.25	148.38	0.00	117.89	32.72	350.25
12	150403		1073.00	109.01	33.71	4.27	83.38	28.24	258.61
12	150404		298.00	126.09	26.13	0.84	58.63	22.79	234.47
12	150405		880.00	113.01	21.71	0.63	63.24	22.87	221.46
12	150410		1993.00	130.81	21.31	1.09	68.39	21.92	243.51
12	150411		5542.00	160.47	36.98	2.10	78.82	25.03	303.40
12	150503		145.00	97.61	10.26	0.00	81.87	18.71	208.44
12	150506		322.00	39.88	17.36	0.06	84.61	19.08	160.98
12	150507		207.00	48.82	12.14	0.00	54.93	22.63	138.52
12	150603		1931.00	191.26	47.25	1.25	71.34	23.59	334.70
12	150607		140.00	180.81	42.17	0.00	88.44	21.98	333.40
12	150611		882.00	101.62	18.77	0.78	75.32	22.16	218.65
12	150701		6773.00	33.91	5.20	0.14	37.50	12.98	89.73
12	150702		1549.00	191.44	38.03	5.11	69.61	20.57	324.77
12	150805		711.00	199.61	24.30	2.95	76.38	26.76	329.99
12	150810		15884.00	142.80	28.31	3.65	76.65	23.00	274.40
12	150901		3020.00	61.09	9.14	0.00	31.79	10.93	112.94
12	150903		78.00	17.78	2.67	0.00	31.79	10.93	63.17
12	151102		1530.00	91.36	11.71	0.54	66.83	19.79	190.23
12	159994		146.00	85.01	42.41	0.00	61.68	23.07	212.17

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	159995		411.00	172.14	50.22	4.48	67.33	19.25	313.43
12	159997		812.00	145.23	50.50	2.37	70.74	17.92	286.76
12	159998		980.00	151.87	41.09	2.90	61.82	19.11	276.79
12	159999		69.00	54.49	11.61	0.00	79.28	23.55	168.94
12	200201		318.00	91.53	11.01	0.00	92.51	27.28	222.34
12	200202		51249.00	62.64	12.21	0.28	76.35	25.59	177.07
12	200305		46.00	206.17	51.09	11.85	105.83	34.70	409.64
12	200306		1667.00	134.29	32.74	5.10	93.97	30.22	296.32
12	200404		2603.00	73.58	24.36	0.35	87.77	27.08	213.14
12	200405		99.00	360.14	10.52	0.93	78.36	26.87	476.81
12	200501		4401.00	106.49	18.95	0.24	88.26	29.90	243.85
12	200602		62.00	64.13	29.11	0.00	57.87	32.24	183.35
12	200604		6292.00	48.04	10.90	0.00	55.68	18.86	133.48
12	200605		531.00	87.43	7.20	0.15	83.32	20.35	198.46
12	209994		15.00	146.60	12.13	0.00	81.96	17.46	258.16
12	209995		149.00	154.13	51.95	0.00	69.30	28.86	304.23
12	209997		873.00	139.57	20.78	0.02	74.27	23.63	258.27
12	209998		4389.00	220.88	46.04	0.72	73.41	27.48	368.52
12	209999		321.00	217.21	33.45	2.96	62.60	21.29	337.51
12	220103		9303.00	52.63	13.45	0.84	89.83	30.39	187.14
12	229997		92.00	57.62	4.88	2.76	95.20	37.24	197.70

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	229998		320.00	136.56	23.59	0.28	92.21	32.93	285.56
12	229999		117.00	245.00	18.30	0.00	117.89	32.72	413.91
12	230401		13545.00	68.75	12.42	0.06	77.89	26.75	185.88
12	231001		906.00	77.79	17.07	0.26	89.65	16.14	200.92
12	231101		13614.00	100.56	12.61	0.47	81.33	24.61	219.58
12	231194		1.00	0.00	147.00	0.00	66.81	19.12	232.93
12	231198		9.00	3207.22	279.11	4.89	106.74	21.19	3619.15
12	240105		3766.00	65.57	21.56	0.42	73.40	27.37	188.33
12	240199		0.00	0	0	0	0	0	0
12	249995		1.00	1365.00	8.00	0.00	66.81	19.12	1458.93
12	249997		385.00	191.25	8.26	0.01	72.33	23.50	295.35
12	249998		209.00	200.01	43.79	0.00	78.34	22.71	344.86
12	250301		1942.00	87.23	15.14	0.05	81.48	23.08	206.99
12	259997		166.00	106.22	17.28	0.00	79.81	22.02	225.34
12	259998		49.00	225.59	88.39	1.29	90.41	25.31	430.98
12	260101		1090.00	112.25	4.60	0.00	107.29	6.09	230.24
12	260601		3338.00	75.11	18.69	0.12	81.85	21.06	196.83
12	260704		2358.00	89.67	25.42	0.91	82.36	27.68	226.03
12	260705		3887.00	93.60	31.55	0.38	80.14	26.15	231.81
12	270101		1480.00	124.83	24.58	0.00	67.43	30.84	247.67
12	270301		44284.00	71.85	12.09	0.29	74.37	23.89	182.48

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	270501		30.00	249.50	74.40	0.00	68.64	30.80	423.34
12	310301		625.00	74.59	30.65	2.51	93.66	29.20	230.61
12	310501		87.00	73.24	12.70	3.72	68.21	19.93	177.80
12	319997		26.00	48.81	8.46	2.50	68.21	19.93	147.91
12	319998		16.00	518.25	375.94	13.88	91.72	29.16	1028.94
12	319999		2.00	2637.00	457.50	134.00	68.21	19.93	3316.64
12	380101		140.00	68.46	14.23	0.00	106.54	17.14	206.38
12	400101		386.00	135.37	24.56	0.61	80.16	24.17	264.87
12	400401		57.00	85.40	61.11	80.79	83.51	24.55	335.36
12	400801		3248.00	105.39	18.17	2.64	79.62	24.70	230.52
12	410205		109.00	0.04	215.51	5.73	65.66	32.10	319.05
12	410301		176.00	98.68	123.18	0.00	74.34	22.37	318.57
12	419995		4.00	936.75	313.75	4.25	79.81	22.02	1356.59
12	419996		20.00	0.00	195.75	5.20	65.66	32.10	298.71
12	420101		3419.00	67.20	13.94	0.31	77.72	23.36	182.52
12	430102		5570.00	52.18	9.04	0.16	74.96	22.48	158.82
12	430106		381.00	76.47	27.55	0.55	50.98	26.25	181.81
12	430107		54419.00	54.60	10.31	0.31	79.79	24.17	169.18
12	430109		4305.00	19.36	7.48	0.29	70.95	24.84	122.91
12	430199		27.00	193.11	11.04	2.74	95.20	37.24	339.33
12	430201		6285.00	49.34	23.47	0.98	82.61	25.84	182.24

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	430202		4000.00	62.31	36.27	1.27	84.41	27.20	211.45
12	430203		12429.00	50.18	21.78	1.04	81.60	23.92	178.52
12	439994		186.00	49.27	16.13	0.00	115.78	17.99	199.17
12	439995		148.00	208.51	153.28	0.03	74.84	29.05	465.70
12	439997		7141.00	16.12	3.44	0.00	97.75	27.18	144.49
12	439998		1517.00	101.32	27.30	0.56	81.37	27.59	238.15
12	439999		21.00	533.67	99.19	23.71	55.90	24.45	736.92
12	440401		153.00	121.00	11.52	0.00	68.78	21.42	222.72
12	440501		452.00	106.32	15.95	0.00	74.94	21.25	218.46
12	440701		5634.00	66.39	9.41	1.05	76.46	24.15	177.46
12	449995		405.00	79.79	5.00	0.13	37.48	12.42	134.82
12	449997		600.00	58.66	10.23	0.56	79.67	22.48	171.59
12	449998		1193.00	210.89	36.31	1.32	74.54	22.25	345.31
12	449999		146.00	470.73	61.43	5.40	54.85	15.93	608.34
12	450101		12.00	166.67	23.08	0.00	55.79	18.76	264.29
12	450701		290.00	123.57	16.46	0.27	88.95	18.65	247.90
12	451101		273.00	63.78	5.33	0.00	73.61	22.29	165.02
12	460101		1148.00	37.86	27.51	0.00	56.81	21.10	143.28
12	460199		496.00	11.02	18.58	0.76	77.22	22.17	129.75
12	460201		8812.00	86.74	26.82	0.49	73.66	25.30	213.02
12	460299		4538.00	26.98	28.03	0.54	65.96	21.68	143.19

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	460302		8721.00	66.87	29.62	1.94	75.31	22.36	196.11
12	460303		506.00	98.98	24.15	0.00	77.96	27.87	228.97
12	460399		8627.00	158.86	10.56	0.00	47.84	21.85	239.11
12	460401		252.00	113.27	56.61	0.00	95.58	27.22	292.67
12	460402		258.00	21.41	23.39	0.86	74.58	24.17	144.41
12	460403		2062.00	73.35	28.73	0.19	86.90	24.85	214.02
12	460405		48.00	41.46	30.02	0.00	74.34	22.37	168.19
12	460408		1441.00	29.90	25.10	0.46	65.40	21.39	142.25
12	460501		1570.00	51.72	32.75	0.10	61.12	22.26	167.94
12	460502		45.00	60.00	21.67	0.00	106.74	21.19	209.60
12	460599		76.00	45.79	0.04	0.00	99.97	38.47	184.27
12	469994		305.00	92.86	18.27	0.00	77.00	45.37	233.49
12	469997		898.00	30.42	13.16	0.48	78.86	23.93	146.85
12	469998		244.00	67.19	19.35	0.40	78.98	24.82	190.73
12	469999		35.00	417.40	49.97	0.00	92.94	30.27	590.58
12	470101		64.00	66.66	39.88	0.00	91.48	40.86	238.87
12	470103		2725.00	112.31	31.72	1.87	63.58	21.60	231.09
12	470104		6180.00	115.83	22.10	1.91	74.83	24.17	238.85
12	470105		4025.00	132.85	31.84	2.06	72.66	25.18	264.60
12	470106		306.00	126.16	16.51	0.00	65.86	20.37	228.90
12	470199		1194.00	65.28	8.76	2.45	79.79	29.61	185.89

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	470201		23897.00	102.45	21.50	0.62	82.56	26.05	233.19
12	470302		362.00	156.64	9.57	0.41	64.23	22.35	253.20
12	470303		3121.00	129.31	23.76	0.58	73.30	25.26	252.22
12	470603		10629.00	77.91	18.22	2.04	74.19	20.13	192.49
12	470604		50414.00	118.18	23.26	2.02	76.22	24.27	243.95
12	470605		5089.00	136.26	30.91	0.13	69.22	25.72	262.23
12	470606		364.00	192.45	26.09	0.13	60.27	23.37	302.31
12	470609		5183.00	79.79	145.83	2.49	74.56	24.66	327.32
12	479994		92.00	158.20	42.78	2.65	100.92	23.46	328.01
12	479995		408.00	145.43	30.96	3.56	74.64	20.02	274.61
12	479996		375.00	118.32	25.25	1.54	92.13	23.10	260.34
12	479997		429.00	108.56	16.59	0.38	61.83	19.56	206.91
12	479998		1957.00	162.46	50.10	0.16	67.22	22.39	302.34
12	479999		37.00	125.68	21.51	0.76	81.81	29.61	259.36
12	480101		7645.00	96.04	34.97	4.16	70.55	25.25	230.98
12	480102		6263.00	131.35	19.83	0.26	81.12	24.61	257.17
12	480103		628.00	100.56	15.10	1.30	66.64	21.74	205.35
12	480104		461.00	139.85	43.94	0.64	70.47	21.82	276.72
12	480105		3402.00	123.15	17.68	3.52	72.49	21.94	238.79
12	480201		2668.00	132.42	25.99	0.63	75.80	23.23	258.07
12	480205		4724.00	145.95	22.89	0.90	83.61	27.86	281.22

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	480206		970.00	225.18	37.93	0.00	89.14	32.49	384.75
12	480208		729.00	222.96	42.81	0.69	76.38	26.72	369.56
12	480212		4679.00	118.69	25.27	1.68	71.23	24.54	241.40
12	480299		544.00	191.90	28.47	7.76	90.98	22.64	341.74
12	480503		6110.00	131.03	26.81	1.43	65.55	22.76	247.58
12	480505		0.00	0	0	0	0	0	0
12	480506		2260.00	76.60	22.53	0.48	81.47	23.42	204.50
12	480507		590.00	78.40	26.38	0.34	75.10	23.46	203.67
12	480508		19809.00	92.87	38.50	4.20	72.25	22.95	230.77
12	480520		595.00	102.72	94.57	8.91	63.87	23.04	293.12
12	480599		8.00	161.50	14.00	0.00	70.57	22.70	268.77
12	480702		66.00	34.89	0.62	0.00	50.95	18.75	105.22
12	489995		355.00	218.95	95.98	2.26	71.09	27.76	416.05
12	489997		708.00	70.38	39.20	1.41	76.05	23.52	210.56
12	489998		326.00	238.04	55.20	5.07	69.27	25.29	392.87
12	489999		57.00	9.53	0.12	0.00	31.79	10.93	52.37
12	490101		42.00	25.83	131.67	0.00	103.77	30.85	292.13
12	490102		149.00	84.03	29.97	83.77	74.61	24.37	296.76
12	490105		30.00	80.07	22.40	92.10	74.49	23.47	292.53
12	490107		205.00	86.35	19.24	99.34	74.51	22.40	301.84
12	490202		112.00	163.32	26.48	0.21	79.98	29.22	299.22

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	490205		20199.00	78.32	57.06	2.09	72.61	23.86	233.94
12	499996		2.00	0.00	81.50	0.00	66.81	19.12	167.43
12	499997		74.00	5.95	1.82	0.00	60.75	20.56	89.08
12	499998		243.00	172.54	135.18	35.01	87.43	20.41	450.57
12	500101		78.00	43.59	3.63	0.00	43.71	22.54	113.47
12	500401		14393.00	130.14	22.78	1.83	77.64	23.54	255.93
12	500406		5242.00	114.18	19.84	1.30	80.91	23.47	239.70
12	500602		36.00	91.83	26.53	0.03	22.45	4.56	145.40
12	500901		189.00	100.96	38.22	1.96	85.49	21.59	248.22
12	509994		11.00	157.27	15.09	0.00	99.97	38.47	310.80
12	509995		56.00	443.25	60.14	2.07	79.22	21.99	606.68
12	509997		414.00	144.70	23.38	1.03	88.23	31.88	289.21
12	509998		145.00	387.68	47.90	1.07	80.68	20.01	537.34
12	509999		1.00	1730.00	166.00	0.00	99.97	38.47	2034.44
12	510202		150.00	0.00	0.00	0.00	85.49	21.59	107.08
12	510203		771.00	126.11	13.24	0.00	79.81	22.02	241.19
12	510205		8417.00	83.50	14.36	3.06	90.32	22.94	214.18
12	510601		6074.00	208.95	41.01	2.98	73.34	26.28	352.57
12	510602		8124.00	250.29	65.04	0.32	80.04	27.97	423.66
12	510702		1615.00	92.11	14.99	0.00	73.01	26.55	206.67
12	510703		602.00	60.51	11.33	0.36	92.57	14.71	179.48

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	510705		166.00	27.85	25.14	0.96	108.00	19.91	181.86
12	510707		8262.00	91.02	20.29	1.01	80.02	23.70	216.04
12	510801		3201.00	132.34	28.72	1.72	91.83	24.73	279.33
12	510803		3549.00	145.22	60.74	0.29	77.01	27.00	310.26
12	510805		4531.00	87.60	17.70	0.07	80.73	32.83	218.92
12	510806		3345.00	198.75	45.12	0.90	75.26	22.75	342.78
12	510807		1655.00	184.28	17.13	0.00	63.74	31.00	296.14
12	510808		2275.00	160.95	65.41	0.29	73.94	27.71	328.31
12	510901		517.00	113.61	22.73	0.10	103.34	33.67	273.44
12	510902		242.00	36.75	22.95	1.00	66.57	27.77	155.05
12	510903		214.00	0.00	45.39	0.00	76.56	31.72	153.66
12	510904		39984.00	39.73	25.43	0.67	80.80	24.30	170.93
12	510905		958.00	147.49	31.03	4.56	80.57	25.99	289.65
12	510907		16356.00	111.45	33.99	1.13	78.00	23.58	248.15
12	510908		8548.00	111.62	30.50	1.30	70.51	25.05	238.97
12	510909		6001.00	147.11	34.83	1.33	81.47	25.38	290.13
12	510910		2881.00	145.91	20.02	4.84	74.98	23.48	269.22
12	510911		255.00	497.42	4.96	0.00	62.98	31.10	596.46
12	511004		4249.00	116.86	57.86	3.59	80.11	23.69	282.11
12	511501		7420.00	60.17	12.29	0.51	82.01	25.62	180.60
12	511502		2951.00	95.46	16.04	0.71	78.37	24.49	215.07

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	511601		89583.00	220.80	31.86	1.55	78.99	24.93	358.13
12	511612		1786.00	155.79	24.15	0.02	76.14	37.94	294.04
12	511613		36356.00	141.46	32.65	0.23	70.46	27.45	272.25
12	511614		53563.00	91.90	24.02	0.30	80.23	23.98	220.44
12	511615		377.00	49.53	0.07	0.00	31.79	10.93	92.32
12	511803		367.00	216.77	19.40	0.00	81.10	28.73	346.00
12	512604		102.00	168.64	29.25	8.57	68.21	19.93	294.60
12	519994		631.00	66.18	45.87	0.16	80.88	23.52	216.61
12	519995		204.00	163.18	75.50	0.22	61.85	21.24	321.99
12	519996		859.00	74.21	50.02	0.93	78.23	24.25	227.64
12	519997		5798.00	24.74	3.41	0.42	41.99	13.90	84.45
12	519998		24401.00	160.23	33.53	1.77	76.60	25.71	297.83
12	519999		743.00	89.02	21.10	0.47	77.57	23.79	211.96
12	520101		1594.00	123.35	17.92	0.02	70.23	19.69	231.22
12	520201		20279.00	64.14	11.42	0.45	72.85	22.86	171.73
12	520203		654.00	93.62	16.33	0.10	101.67	27.44	239.16
12	520204		3307.00	75.58	11.98	0.31	74.07	21.85	183.79
12	520205		1883.00	77.53	25.99	0.03	91.82	24.08	219.44
12	520302		20091.00	100.17	13.49	0.36	78.82	22.06	214.90
12	520401		26429.00	89.12	19.63	0.52	78.77	23.46	211.49
12	520402		131.00	84.08	22.48	0.00	96.51	28.68	231.75

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	520403		698.00	99.05	25.59	0.63	86.26	27.43	238.97
12	520404		27342.00	65.78	19.04	0.49	76.79	25.06	187.17
12	520405		2084.00	138.35	13.80	0.00	96.10	28.04	276.29
12	520406		90.00	64.83	2.60	0.00	127.60	0.00	195.04
12	520407		61583.00	92.88	16.80	0.90	70.55	24.59	205.73
12	520408		29429.00	81.67	16.26	0.44	73.08	23.80	195.25
12	520701		6957.00	70.71	17.40	0.33	79.36	23.68	191.47
12	520803		2501.00	73.83	21.67	0.43	73.28	24.41	193.63
12	520807		723.00	183.91	22.64	0.00	59.78	19.50	285.84
12	520902		3317.00	102.19	24.07	1.80	82.68	27.71	238.45
12	521001		6414.00	58.77	12.54	0.35	76.34	23.19	171.19
12	521002		348.00	50.42	7.34	0.00	79.71	23.79	161.26
12	521003		4969.00	54.44	9.76	0.19	79.44	26.79	170.61
12	521101		794.00	146.24	37.14	0.12	97.33	26.17	307.00
12	521202		87661.00	98.69	15.56	1.53	78.21	24.02	218.01
12	521203		8359.00	109.62	18.59	1.60	75.35	23.86	229.01
12	521204		43478.00	102.74	20.04	3.35	78.03	24.75	228.91
12	521205		4340.00	98.39	18.90	1.44	76.92	27.60	223.26
12	521401		3060.00	81.84	13.72	0.52	75.72	23.02	194.83
12	521402		1037.00	80.87	9.20	0.38	78.54	23.16	192.15
12	521501		17655.00	37.60	9.42	0.07	87.28	25.81	160.17

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	529994		2090.00	62.71	6.18	0.20	63.75	16.86	149.69
12	529995		1077.00	303.39	47.57	2.09	86.32	27.02	466.39
12	529996		385.00	89.38	27.59	0.00	84.46	31.05	232.48
12	529997		4153.00	96.62	22.93	1.58	82.08	28.47	231.68
12	529998		4756.00	154.21	26.72	3.12	69.75	23.44	277.25
12	529999		655.00	156.89	20.66	0.65	71.26	24.47	273.93
14	320101		334.00	106.65	14.22	0.00	76.30	36.69	233.85
14	320103		126141.00	82.93	12.01	0.46	79.53	25.40	200.33
14	320104		371779.00	50.27	7.34	0.22	78.27	24.78	160.89
14	320113		87308.00	74.63	16.86	0.30	76.94	26.17	194.91
15	069999		5.00	0.00	122.80	0.60	117.89	32.72	274.01
15	139999		369.00	44.37	0.70	0.10	49.62	13.28	108.08
15	169999		51.00	23.53	39.65	0.00	83.75	23.26	170.18
15	239999		2.00	0.00	0.00	0.00	117.89	32.72	150.61
15	340103		14.00	50.50	1.93	0.00	49.62	13.28	115.33
15	469999		64.00	86.17	15.13	0.52	83.76	23.00	208.57
15	479999		7.00	2.14	70.14	0.29	117.89	32.72	223.18
15	499999		9.00	0.00	68.22	0.33	117.89	32.72	219.17
15	509999		18.00	113.33	136.39	0.61	117.89	32.72	400.95
16	010101		194.00	137.99	18.81	0.13	60.25	21.56	238.76
16	010201		379.00	138.29	25.81	0.23	53.72	14.60	232.65

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	010301		13.00	555.85	38.54	0.00	31.79	10.93	637.10
16	010302		67.00	176.07	37.51	0.00	68.18	18.75	300.51
16	010304		27.00	158.41	57.00	5.00	50.98	26.25	297.64
16	010505		273.00	23.38	5.32	0.00	69.15	24.42	122.27
16	010507		4.00	0.00	204.50	1.00	117.89	32.72	356.11
16	010601		42.00	45.62	4.43	0.00	57.87	32.24	140.15
16	010602		51.00	158.41	56.98	5.00	50.98	26.25	297.63
16	010603		400.00	82.28	44.12	2.18	70.89	24.26	223.72
16	010605		96.00	28.39	56.99	5.00	50.98	26.25	167.61
16	010607		42.00	33.33	30.71	2.50	54.42	29.24	150.22
16	030601		250.00	21.12	5.32	0.00	69.15	24.42	120.00
16	080301		50.00	42.00	59.26	0.14	112.01	32.08	245.49
16	080401		5.00	0.00	176.80	0.00	81.10	28.73	286.63
16	080706		202.00	26.74	28.73	0.02	72.69	25.36	153.55
16	080709		29.00	235.14	4.10	0.00	69.95	21.13	330.32
16	081001		9.00	168.89	20.00	0.00	85.08	46.43	320.40
16	081105		299.00	41.81	79.91	0.09	75.30	24.61	221.72
16	090401		2.00	0.00	453.00	2.00	117.89	32.72	605.61
16	090501		3.00	0.00	39.67	0.00	83.75	23.26	146.67
16	090701		64.00	28.70	23.92	0.00	79.58	29.94	162.14
16	100101		162.00	189.75	64.25	0.83	58.84	25.79	339.46

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	100104		29.00	53.66	6.69	0.00	118.68	5.76	184.79
16	120403		298.00	64.52	10.96	0.01	51.66	14.13	141.27
16	120405		179.00	119.46	30.69	0.00	64.46	25.53	240.15
16	120501		10.00	33.80	5.30	0.00	69.15	24.42	132.67
16	120502		76.00	21.05	23.00	0.00	71.17	22.43	137.65
16	120503		22.00	68.09	85.45	0.14	99.30	29.78	282.77
16	120504		2595.00	62.70	20.06	0.09	77.82	27.50	188.17
16	129994		131.00	674.57	12.31	0.00	72.40	23.51	782.79
16	131200		776.00	20.36	4.41	0.00	68.48	24.32	117.56
16	131501		1057.00	47.31	4.89	0.00	69.01	23.65	144.85
16	131596		509.00	19.28	5.82	0.27	107.21	30.61	163.18
16	150201		184.00	4.67	8.09	0.00	68.35	13.72	94.83
16	150301		319.00	156.82	52.00	26.73	57.46	24.21	317.22
16	150303		378.00	190.27	150.64	50.57	62.92	22.52	476.93
16	150310		119.00	157.72	16.90	4.24	57.07	19.09	255.02
16	150403		1250.00	67.03	39.80	2.98	69.39	21.70	200.89
16	150405		3.00	0.00	39.67	0.00	83.75	23.26	146.67
16	150410		4.00	6.50	25.00	0.00	49.22	13.58	94.30
16	150411		336.00	37.54	53.01	0.00	74.85	22.67	188.07
16	150503		196.00	17.22	16.42	0.00	79.32	30.31	143.28
16	150506		644.00	54.64	31.80	0.00	73.18	28.13	187.75

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	150603		357.00	115.24	59.61	3.32	69.24	27.64	275.05
16	150701		6853.00	27.30	20.15	0.01	65.01	22.03	134.50
16	150702		268.00	28.06	76.37	0.00	85.28	28.09	217.81
16	150805		9.00	84.00	3.67	1.00	49.22	13.58	151.47
16	150810		324.00	41.55	78.56	0.11	90.05	25.16	235.44
16	150901		13284.00	136.69	22.43	0.00	33.24	12.33	204.69
16	150903		45.00	74.56	58.49	0.00	65.66	32.10	230.81
16	151102		86.00	13.30	12.72	0.00	67.10	21.63	114.76
16	159997		18.00	0.00	39.67	0.00	83.75	23.26	146.67
16	200201		56.00	29.36	23.61	0.00	68.78	21.42	143.17
16	200202		1370.00	25.26	8.34	0.02	72.87	23.16	129.64
16	200305		23.00	48.52	9.43	0.00	62.98	31.10	152.04
16	200501		30.00	22.67	56.40	0.00	71.62	23.31	174.00
16	200604		18.00	62.72	73.11	0.00	65.66	32.10	233.60
16	200605		0.00	0	0	0	0	0	0
16	220103		181.00	132.03	13.52	0.00	80.94	28.63	255.12
16	230401		238.00	135.18	27.75	1.34	78.99	26.58	269.84
16	230501		52.00	0.00	73.19	0.29	117.89	32.72	224.09
16	231001		492.00	40.66	38.25	0.05	86.21	27.30	192.47
16	231101		366.00	66.99	47.44	1.52	83.58	24.77	224.30
16	240105		5561.00	38.26	11.60	0.12	62.36	21.71	134.05

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	270301		559.00	72.95	29.58	7.89	71.67	24.07	206.16
16	310301		91.00	0.00	247.31	1.11	117.89	32.72	399.03
16	310501		415.00	46.14	32.13	0.18	66.47	23.20	168.13
16	319996		159.00	232.23	10.54	0.00	67.17	19.92	329.85
16	400801		1.00	84.00	7.00	0.00	49.22	13.58	153.80
16	420101		186.00	30.92	11.72	0.28	99.37	29.38	171.68
16	430102		307.00	40.25	5.47	0.00	69.15	24.42	139.29
16	430107		2121.00	8.20	3.65	0.00	76.73	27.65	116.23
16	430109		531.00	64.78	22.79	0.00	73.78	28.89	190.23
16	430199		24.00	48.83	12.13	0.00	68.54	14.14	143.64
16	430201		93.00	189.57	92.89	0.00	76.53	23.44	382.43
16	430202		78.00	1958.90	575.59	0.00	43.71	22.54	2600.74
16	430203		455.00	411.74	118.61	0.65	64.37	20.11	615.49
16	439996		55.00	0.00	0.00	0.00	81.10	28.73	109.83
16	440401		84.00	0.00	18.50	0.00	50.98	26.25	95.73
16	440701		111.00	246.02	48.86	0.00	78.29	22.64	395.81
16	450101		1.00	0.00	458.00	2.00	117.89	32.72	610.61
16	460101		4.00	0.00	409.25	1.75	117.89	32.72	561.61
16	460201		1230.00	87.42	29.19	0.71	85.96	27.42	230.71
16	460302		177.00	80.16	42.08	0.10	91.42	28.84	242.60
16	460303		43.00	0.00	26.44	0.00	75.83	33.43	135.70

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	460399		2.00	0.00	89.50	0.00	66.81	19.12	175.43
16	460401		220.00	47.68	34.99	0.02	63.77	27.78	174.23
16	460403		2091.00	98.54	176.70	3.88	52.88	14.62	346.63
16	460408		21.00	21.43	5.33	0.00	69.15	24.42	120.33
16	460501		209.00	55.92	20.60	0.03	74.38	35.29	186.22
16	469996		650.00	25.81	16.20	0.00	65.66	32.10	139.77
16	470101		692.00	47.06	55.43	4.69	53.68	26.63	187.50
16	470103		31.00	451.29	66.16	0.00	54.99	25.28	597.72
16	470104		368.00	14.49	11.70	0.00	69.90	24.50	120.58
16	470105		1242.00	16.48	16.82	5.92	36.41	12.49	88.11
16	470106		465.00	42.38	11.20	0.00	66.81	19.12	139.51
16	470201		3578.00	40.92	12.27	0.52	86.58	29.60	169.90
16	470302		11.00	121.91	119.64	0.00	65.66	32.10	339.31
16	470303		1101.00	31.30	14.00	0.00	77.88	27.88	151.06
16	470408		8.00	63.38	3.75	0.00	66.81	19.12	153.06
16	470501		1135.00	5.95	5.19	0.00	81.10	28.73	120.97
16	470603		332.00	68.33	32.91	0.00	81.63	26.29	209.15
16	470604		1249.00	133.23	72.31	0.53	83.38	28.83	318.28
16	470605		46.00	168.93	80.87	0.00	68.64	30.80	349.24
16	470606		305.00	93.80	14.87	0.07	107.06	30.20	246.00
16	470609		9.00	0.00	16.33	29.67	117.89	32.72	196.61

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	479996		7.00	0.00	0.00	0.00	78.58	39.92	118.49
16	480101		313.00	64.87	33.89	0.02	69.22	24.04	192.05
16	480102		15.00	69.13	4.13	0.40	49.62	13.28	136.57
16	480105		33.00	318.85	25.21	0.00	84.02	25.10	453.18
16	480201		330.00	54.98	7.43	0.19	54.30	16.34	133.24
16	480205		6.00	0.00	204.67	1.00	117.89	32.72	356.28
16	480208		24.00	250.00	49.13	0.00	81.10	28.73	408.95
16	480212		245.00	54.52	73.58	1.54	69.88	25.13	224.65
16	480503		199.00	73.38	47.32	0.09	61.84	25.13	207.76
16	480506		79.00	151.20	11.75	0.00	64.24	20.97	248.16
16	480507		59.00	60.17	17.44	0.00	82.46	24.30	184.37
16	480508		881.00	69.04	31.54	1.23	66.63	21.99	190.44
16	480599		220.00	29.48	39.64	0.00	83.75	23.26	176.13
16	480702		1005.00	93.52	7.09	0.19	92.17	25.85	218.82
16	490101		6.00	0.00	204.67	1.00	117.89	32.72	356.28
16	490102		21.00	61.81	0.00	0.00	104.72	26.60	193.14
16	490107		195.00	103.76	19.01	0.00	79.58	23.56	225.91
16	490202		219.00	46.12	29.50	0.00	68.80	24.39	168.81
16	490205		3396.00	177.20	112.25	0.00	62.34	21.99	373.78
16	490299		20.00	303.30	52.05	4.10	52.69	21.27	433.41
16	499996		8.00	76.00	196.00	0.00	83.59	0.00	355.59

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	500101		12.00	0.00	73.67	0.00	81.10	28.73	183.50
16	500401		932.00	32.85	35.38	0.31	79.11	24.61	172.27
16	500406		244.00	31.17	15.38	0.13	76.03	24.95	147.66
16	500901		45.00	70.93	21.89	2.24	57.87	32.24	185.17
16	500904		6.00	0.00	272.83	1.17	117.89	32.72	424.61
16	509994		2.00	0.00	39.00	29.50	117.89	32.72	219.11
16	510205		446.00	47.71	23.37	0.31	76.82	26.92	175.14
16	510601		206.00	110.54	72.15	4.05	63.00	23.65	273.38
16	510602		36.00	319.94	65.19	0.00	80.82	20.97	486.94
16	510603		59.00	0.00	8.07	0.00	66.81	19.12	94.00
16	510702		498.00	21.49	36.93	0.00	83.25	24.28	165.95
16	510707		438.00	39.93	28.52	0.00	70.20	31.81	170.46
16	510709		40.00	0.00	0.00	0.00	85.49	21.59	107.08
16	510801		38.00	249.50	53.26	0.00	82.91	22.04	407.71
16	510805		787.00	10.58	22.87	0.00	76.61	26.35	136.41
16	510806		90.00	56.36	53.11	0.72	64.42	25.70	200.31
16	510808		36.00	57.19	10.14	0.00	90.83	17.34	175.51
16	510901		155.00	50.14	24.77	0.00	71.86	21.39	168.16
16	510902		165.00	63.25	23.76	0.41	62.47	20.48	170.38
16	510904		19207.00	43.37	18.16	0.03	66.86	19.80	148.22
16	510907		323.00	92.63	34.22	0.00	76.76	21.04	224.66

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	510908		152.00	14.88	34.20	0.00	76.61	22.07	147.76
16	510910		5.00	150.80	8.40	0.00	49.62	13.28	222.10
16	511004		1390.00	77.74	21.33	0.00	77.27	21.91	198.25
16	511501		382.00	32.11	35.64	0.00	76.34	21.18	165.27
16	511502		2048.00	9.39	36.50	0.00	81.97	21.17	149.04
16	511601		1750.00	47.27	55.19	0.13	78.31	36.50	217.40
16	511612		13873.00	79.59	31.05	0.13	75.99	23.75	210.51
16	511614		16133.00	29.02	18.34	0.00	71.74	34.56	153.66
16	512604		362.00	13.01	29.32	0.00	82.65	25.53	150.51
16	519994		551.00	108.05	3.36	0.00	60.75	20.56	192.72
16	519996		1271.00	26.47	14.15	0.00	88.47	11.77	140.86
16	519997		489.00	19.22	16.17	0.00	69.96	23.32	128.67
16	520101		2697.00	15.96	8.34	0.03	70.30	24.80	119.43
16	520201		1728.00	44.80	24.67	0.63	68.19	21.35	159.64
16	520203		203.00	59.35	46.34	0.00	68.42	26.82	200.94
16	520204		45.00	258.64	36.82	0.00	82.51	41.85	419.82
16	520205		265.00	55.13	152.45	0.44	77.02	26.83	311.88
16	520207		56.00	25.70	23.50	0.00	65.66	32.10	146.96
16	520302		468.00	207.81	86.74	0.14	81.67	24.75	401.11
16	520401		1710.00	114.08	47.97	0.09	78.40	23.27	263.81
16	520403		2.00	0.00	409.00	2.00	117.89	32.72	561.61

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	520404		2173.00	69.90	24.93	0.14	53.36	19.61	167.95
16	520407		3985.00	64.58	18.68	1.60	69.31	19.99	174.15
16	520408		1242.00	100.49	41.41	0.00	78.58	26.27	246.75
16	520701		356.00	32.41	744.24	0.01	76.41	25.53	878.61
16	520803		420.00	25.87	23.30	0.00	75.17	26.10	150.44
16	520807		46.00	29.91	20.13	1.93	73.93	23.19	149.10
16	520902		22.00	17.05	36.77	0.00	70.57	22.70	147.09
16	521001		919.00	8.83	13.66	4.95	72.78	27.82	128.04
16	521003		385.00	93.43	48.34	0.89	75.71	22.36	240.73
16	521101		32.00	0.00	93.94	0.25	89.08	24.74	208.01
16	521202		8468.00	65.55	32.31	0.49	72.50	25.73	196.58
16	521203		376.00	117.92	48.47	3.52	97.07	24.77	291.74
16	521204		1324.00	35.87	38.46	3.27	84.85	25.75	188.20
16	521205		153.00	25.82	40.20	0.14	111.50	31.08	208.74
16	521401		105.00	26.97	29.10	0.58	85.80	27.00	169.46
16	521501		7136.00	19.97	16.89	0.32	79.32	23.74	140.24
16	529994		47.00	9.57	2.87	3.72	66.52	25.49	108.18
16	529996		63.00	128.24	94.51	0.00	72.67	28.81	324.23
16	529997		28.00	0.00	39.64	0.00	83.75	23.26	146.65
17	320110		10591.00	35.42	27.54	0.05	80.77	25.03	168.81
17	320113		16864.00	31.00	23.26	0.51	75.28	24.80	154.86

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
17	320114		9243.00	43.95	25.51	0.38	78.45	27.34	175.64
17	320115		963.00	35.46	9.64	0.00	73.08	11.36	129.53
17	320116		388.00	22.04	0.42	0.00	79.77	21.96	124.18
17	320117		494.00	55.45	0.02	0.00	82.89	1.19	139.54
17	320118		111.00	36.05	16.50	0.00	44.04	22.71	119.29
17	320119		95.00	33.75	7.68	0.00	51.49	15.40	108.32
17	320120		16752.00	50.50	49.26	0.00	72.93	28.20	200.89
17	320123		18718.00	31.15	39.53	0.25	67.76	28.92	167.61
17	320124		11862.00	33.52	47.31	0.17	63.93	27.95	172.89
17	320125		349.00	136.03	46.42	0.19	98.91	34.93	316.47
17	320126		83.00	7.75	18.93	1.57	65.70	26.57	120.52
17	320127		79.00	8.34	1.10	0.18	71.14	23.52	104.28
17	320128		74.00	37.05	14.15	0.00	43.71	22.54	117.45
17	320129		24.00	0.92	0.38	0.00	67.96	12.86	82.11
18	320101		60.00	27.33	2.63	0.00	78.58	39.92	148.46
18	320130		43129.00	30.83	16.91	0.04	67.44	24.36	139.58
18	320132		7095.00	27.40	9.47	0.31	92.10	14.15	143.43
18	320133		20749.00	23.11	15.50	0.21	68.09	22.73	129.66
18	320134		12268.00	30.34	20.40	0.08	71.38	24.31	146.50
18	320135		428.00	65.85	23.37	0.02	81.94	28.23	199.41
18	320136		1621.00	20.44	5.29	0.01	106.92	9.09	141.74

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
18	320137		197.00	27.73	27.88	0.00	73.85	24.70	154.16
18	320138		68.00	34.53	21.65	0.00	120.70	3.25	180.12
19	320140		203672.00	22.82	10.61	0.05	65.26	25.08	123.82
19	320148		237.00	18.99	39.56	0.00	83.75	23.26	165.56
19	320150		141674.00	19.37	9.16	0.07	60.78	23.73	113.11
19	320159		166.00	27.58	0.67	0.00	81.10	28.73	138.08
19	320160		51443.00	50.01	8.66	0.04	66.39	22.02	147.11
19	320169		1338.00	163.06	8.10	0.00	57.89	19.19	248.23
19	330102		2815.00	25.18	10.23	0.01	63.75	23.39	122.55
TOTAL			6350588.0	70.88	14.29	0.66	76.34	24.47	186.63