

Fiscal Year 2005 Unit Cost Report

(Unrestricted Costs Only)
for the
Illinois Public Community Colleges



Illinois Community College Board
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**HIGHLIGHTS OF THE FISCAL YEAR 2005 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2005 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$198.39.

2. The fiscal year 2005 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$198.39
full instructional unit cost	\$209.41
total institutional unit cost	\$219.20

(See Table 3 for details.)

3. The fiscal year 2005 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$72.81
direct department cost	\$15.45
direct equipment cost	\$.73
allocated indirect cost	\$82.55
operation and maintenance cost	\$26.86

(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 2005 were as follows:

academic administration and planning cost	\$13.21
academic support cost	\$9.85
student services cost	\$16.53
Institutional Support	\$42.01

(See Table 7 for details.)

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5. The *Fiscal Year 2005 Unit Cost Study* analyzed unrestricted unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unrestricted unit cost for each funding category is shown below:

Baccalaureate	\$191.18
Business Occupational	\$201.14
Technical Occupational	\$239.31
Health Occupational	\$269.51
Remedial Education	\$188.62
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$150.32

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2005 were \$62.9 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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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 2005 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 2005</u>	<u>FY 2004</u>
503	BLACK HAWK	\$192.77	\$180.32
508	CHICAGO	\$189.34	\$171.26
50806	DALEY	\$154.38	\$133.93
50801	KENNEDY-KING	\$307.24	\$280.40
50803	MALCOLM X	\$184.37	\$165.70
50805	OLIVE HARVEY	\$264.10	\$249.14
50804	TRUMAN	\$143.83	\$142.17
50802	WASHINGTON	\$203.30	\$180.73
50807	WILBUR WRIGHT	\$183.07	\$155.95
507	DANVILLE	\$217.80	\$209.05
502	DUPAGE	\$219.25	\$204.01
509	ELGIN	\$228.60	\$232.42
512	HARPER	\$243.86	\$229.12
540	HEARTLAND	\$158.14	\$94.33
519	HIGHLAND	\$193.55	\$183.48
514	ILLINOIS CENTRAL	\$195.16	\$200.28
529	ILLINOIS EASTERN	\$123.46	\$121.93
52904	FRONTIER	\$120.42	\$123.28
52901	LINCOLN TRAIL	\$138.49	\$136.34
52902	OLNEY CENTRAL	\$153.49	\$150.80
52903	WABASH VALLEY	\$98.52	\$96.01
513	ILLINOIS VALLEY	\$184.28	\$171.23
525	JOLIET	\$211.63	\$198.15
520	KANKAKEE	\$193.45	\$165.41
501	KASKASKIA	\$152.59	\$132.87
523	KISHWAUKEE	\$196.03	\$195.62
532	LAKE COUNTY	\$231.72	\$225.02
517	LAKE LAND	\$164.01	\$133.75
536	LEWIS & CLARK	\$166.11	\$158.28
526	LINCOLN LAND	\$220.57	\$210.86
530	LOGAN	\$167.87	\$168.31
528	MC HENRY	\$251.91	\$232.52
524	MORAIN VALLEY	\$161.13	\$166.50
527	MORTON	\$216.75	\$234.48
535	OAKTON	\$256.12	\$233.22
505	PARKLAND	\$209.08	\$193.83
515	PRAIRIE STATE	\$247.85	\$220.33
521	REND LAKE	\$147.94	\$159.09
537	RICHLAND	\$219.77	\$194.09
511	ROCK VALLEY	\$181.01	\$182.45
518	SANDBURG	\$193.23	\$181.17
506	SAUK VALLEY	\$226.06	\$228.31
531	SHAWNEE	\$194.90	\$154.90
510	SOUTH SUBURBAN	\$252.23	\$227.07
533	SOUTHEASTERN	\$150.06	\$156.37
522	SOUTHWESTERN	\$182.56	\$168.39
534	SPOON RIVER	\$189.71	\$201.79
504	TRITON	\$173.22	\$176.50
516	WAUBONSEE	\$197.41	\$191.56
539	WOOD	\$185.08	\$196.27
	STATE AVERAGES	\$198.39	\$186.63

Section I

**FISCAL YEAR 2005 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 \$62,867,039.

Table 2
COMPARISON OF FISCAL YEAR 2005 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	\$198.39	\$5,952
Full Instructional Cost	\$209.41	\$6,282
Total Institutional Cost	\$219.20	\$6,576

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Table 3

**FISCAL YEAR 2005 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	134,220	\$192.77	\$0.64	\$15.92	\$4.09	\$213.42	\$0.00	\$10.50	\$223.92
508	CHICAGO	1,056,578	\$189.34	\$0.00	\$1.66	\$8.04	\$199.04	\$0.00	\$4.40	\$203.44
50806	DALEY	187,208	\$154.38	\$0.00	\$1.66	\$8.07	\$164.10	\$0.00	\$2.00	\$166.10
50801	KENNEDY-KING	93,729	\$307.24	\$0.00	\$1.70	\$8.28	\$317.23	\$0.00	\$7.04	\$324.27
50803	MALCOLM X	143,971	\$184.37	\$0.00	\$1.77	\$8.58	\$194.71	\$0.00	\$2.54	\$197.25
50805	OLIVE HARVEY	80,187	\$264.10	\$0.00	\$1.74	\$8.43	\$274.27	\$0.00	\$4.20	\$278.47
50804	TRUMAN	234,155	\$143.83	\$0.00	\$1.67	\$8.13	\$153.64	\$0.00	\$4.01	\$157.65
50802	WASHINGTON	141,465	\$203.30	\$0.00	\$1.51	\$7.32	\$212.13	\$0.00	\$9.29	\$221.42
50807	WILBUR WRIGHT	175,863	\$183.07	\$0.00	\$1.60	\$7.75	\$192.42	\$0.00	\$3.73	\$196.15
507	DANVILLE	51,309	\$217.80	\$1.27	\$0.00	\$3.77	\$222.84	\$0.00	\$2.37	\$225.21
502	DUPAGE	524,152	\$219.25	\$11.13	\$2.53	\$3.32	\$236.23	\$0.00	\$14.04	\$250.27
509	ELGIN	174,158	\$228.60	\$0.23	\$0.00	\$15.98	\$244.80	\$0.00	\$15.56	\$260.36
512	HARPER	283,882	\$243.86	\$0.40	\$0.00	\$10.00	\$254.27	\$0.00	\$11.35	\$265.62
540	HEARTLAND	92,891	\$158.14	\$0.51	\$0.25	\$8.55	\$167.45	\$0.00	\$20.39	\$187.84
519	HIGHLAND	54,956	\$193.55	\$0.48	\$0.93	\$7.93	\$202.89	\$0.00	\$10.10	\$212.99
514	ILLINOIS CENTRAL	229,765	\$195.16	\$1.14	\$13.92	\$22.20	\$232.42	\$0.00	\$8.94	\$241.36
529	ILLINOIS EASTERN	161,944	\$123.46	\$0.19	\$0.00	\$3.24	\$126.89	\$0.00	\$0.62	\$127.51
52904	FRONTIER	25,980	\$120.42	\$0.23	\$0.00	\$3.84	\$124.49	\$0.00	\$0.11	\$124.60
52901	LINCOLN TRAIL	31,805	\$138.49	\$0.20	\$0.00	\$3.29	\$141.98	\$0.00	\$0.10	\$142.08
52902	OLNEY CENTRAL	40,001	\$153.49	\$0.29	\$0.00	\$4.84	\$158.62	\$0.00	\$0.13	\$158.75
52903	WABASH VALLEY	64,158	\$98.52	\$0.12	\$0.00	\$1.96	\$100.59	\$0.00	\$1.40	\$101.99
513	ILLINOIS VALLEY	80,798	\$184.28	\$0.14	\$0.00	\$7.36	\$191.78	\$0.00	\$8.22	\$200.00
525	JOLIET	216,505	\$211.63	\$1.13	\$0.00	\$2.22	\$214.99	\$0.00	\$18.30	\$233.29
520	KANKAKEE	79,501	\$193.45	\$0.77	\$2.74	\$3.39	\$200.35	\$0.00	\$2.82	\$203.17
501	KASKASKIA	97,133	\$152.59	\$0.00	\$0.00	\$0.00	\$152.59	\$0.00	\$2.65	\$155.24
523	KISHWAUKEE	73,966	\$196.03	\$0.46	\$0.00	\$0.00	\$196.49	\$0.00	\$0.00	\$196.49
532	LAKE COUNTY	253,506	\$231.72	\$0.32	\$1.19	\$15.19	\$248.42	\$0.00	\$12.77	\$261.19
517	LAKE LAND	157,154	\$164.01	\$0.21	\$2.39	\$3.33	\$169.94	\$0.00	\$4.80	\$174.74
536	LEWIS & CLARK	118,130	\$166.11	\$0.30	\$0.00	\$0.00	\$166.41	\$0.00	\$2.11	\$168.52
526	LINCOLN LAND	129,003	\$220.57	\$0.64	\$0.00	\$0.00	\$221.22	\$0.00	\$18.00	\$239.22
530	LOGAN	140,338	\$167.87	\$0.04	\$0.00	\$2.98	\$170.89	\$0.00	\$3.18	\$174.07
528	MC HENRY	105,155	\$251.91	\$0.50	\$0.00	\$8.32	\$260.72	\$0.00	\$29.44	\$290.16
524	MORAIN VALLEY	296,693	\$161.13	\$0.26	\$2.80	\$6.65	\$170.84	\$0.00	\$13.31	\$184.15
527	MORTON	64,077	\$216.75	\$1.00	\$103.38	\$0.00	\$321.13	\$0.00	\$1.87	\$323.00
535	OAKTON	194,042	\$256.12	\$0.59	\$0.00	\$5.99	\$262.70	\$0.00	\$13.47	\$276.17
505	PARKLAND	186,960	\$209.08	\$0.00	\$0.00	\$5.38	\$214.46	\$0.04	\$9.63	\$224.13
515	PRAIRIE STATE	82,300	\$247.85	\$0.28	\$0.00	\$5.11	\$253.24	\$0.00	\$25.07	\$278.31
521	REND LAKE	78,590	\$147.94	\$0.00	\$0.59	\$0.00	\$148.53	\$0.00	\$4.62	\$153.15
537	RICHLAND	58,155	\$219.77	\$1.43	\$0.18	\$1.74	\$223.12	\$0.00	\$8.22	\$231.34
511	ROCK VALLEY	160,416	\$181.01	\$0.26	\$0.00	\$0.00	\$181.27	\$0.00	\$30.81	\$212.08
518	SANDBURG	62,349	\$193.23	\$0.33	\$0.00	\$11.55	\$205.11	\$0.00	\$3.23	\$208.34
506	SAUK VALLEY	46,336	\$226.06	\$1.11	\$4.27	\$5.41	\$236.84	\$0.00	\$9.67	\$246.51
531	SHAWNEE	52,068	\$194.90	\$0.07	\$44.27	\$0.00	\$239.25	\$0.00	\$4.48	\$243.73
510	SOUTH SUBURBAN	155,187	\$252.23	\$0.03	\$2.52	\$8.41	\$263.20	\$0.00	\$4.50	\$267.70
533	SOUTHEASTERN	66,820	\$150.06	\$0.32	\$1.64	\$2.21	\$154.23	\$0.00	\$0.49	\$154.72
522	SOUTHWESTERN	235,025	\$182.56	\$0.42	\$0.14	\$12.81	\$195.93	\$0.00	\$5.41	\$201.34
534	SPOON RIVER	38,714	\$189.71	\$1.51	\$8.24	\$6.70	\$206.17	\$0.00	\$6.08	\$212.25
504	TRITON	235,485	\$173.22	\$0.57	\$1.62	\$1.46	\$176.87	\$0.01	\$4.35	\$181.23
516	WAUBONSEE	139,499	\$197.41	\$0.93	\$0.00	\$5.45	\$203.79	\$0.00	\$18.53	\$222.32
539	WOOD	54,295	\$185.08	\$0.23	\$0.00	\$1.90	\$187.20	\$0.00	\$9.57	\$196.77
STATE TOTALS		6,422,055	\$198.39	\$1.26	\$3.21	\$6.55	\$209.41	\$0.00	\$9.79	\$219.20

Section II

**FISCAL YEAR 2005
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 2005 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 2005 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	\$ 72.81	\$2,184
Direct Instructional Departmental Cost	\$ 15.45	\$ 464
Direct Instructional Equipment Cost	\$.73	\$ 22
Allocated Cost	\$ 82.55	\$2,477
Operation and Maintenance Cost	\$ 26.86	\$ 806
NET INSTRUCTIONAL COST	\$198.39	\$5,952

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Table 5

**FISCAL YEAR 2005 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost
503	BLACK HAWK	134,220	\$77.11	\$5.55	\$0.03	\$86.68	\$23.40	\$192.77
508	CHICAGO	1,056,578	\$65.31	\$19.90	\$0.00	\$75.56	\$28.58	\$189.34
50806	DALEY	187,208	\$51.12	\$12.10	\$0.00	\$65.58	\$25.58	\$154.38
50801	KENNEDY-KING	93,729	\$94.57	\$56.29	\$0.00	\$99.55	\$56.84	\$307.24
50803	MALCOLM X	143,971	\$60.48	\$11.20	\$0.00	\$78.90	\$33.79	\$184.37
50805	OLIVE HARVEY	80,187	\$83.34	\$32.84	\$0.00	\$104.37	\$43.55	\$264.10
50804	TRUMAN	234,155	\$55.72	\$7.31	\$0.00	\$62.44	\$18.36	\$143.83
50802	WASHINGTON	141,465	\$72.74	\$30.73	\$0.00	\$78.70	\$21.13	\$203.30
50807	WILBUR WRIGHT	175,863	\$67.31	\$18.06	\$0.00	\$72.45	\$25.25	\$183.07
507	DANVILLE	51,309	\$74.97	\$17.70	\$0.07	\$85.09	\$39.97	\$217.80
502	DUPAGE	524,152	\$92.98	\$16.46	\$0.36	\$85.72	\$23.73	\$219.25
509	ELGIN	174,158	\$89.01	\$10.51	\$2.49	\$89.70	\$36.89	\$228.60
512	HARPER	283,882	\$76.32	\$13.10	\$0.77	\$112.44	\$41.24	\$243.86
540	HEARTLAND	92,891	\$67.49	\$5.13	\$0.17	\$66.80	\$18.56	\$158.14
519	HIGHLAND	54,956	\$84.14	\$4.41	\$0.23	\$80.44	\$24.34	\$193.55
514	ILLINOIS CENTRAL	229,765	\$62.72	\$36.14	\$0.00	\$66.87	\$29.44	\$195.16
529	ILLINOIS EASTERN	161,944	\$50.57	\$9.89	\$0.07	\$46.86	\$16.06	\$123.46
52904	FRONTIER	25,980	\$34.42	\$5.54	\$0.00	\$66.86	\$13.59	\$120.42
52901	LINCOLN TRAIL	31,805	\$49.63	\$8.26	\$0.18	\$57.68	\$22.73	\$138.49
52902	OLNEY CENTRAL	40,001	\$64.65	\$18.61	\$0.13	\$49.74	\$20.36	\$153.49
52903	WABASH VALLEY	64,158	\$48.81	\$7.02	\$0.02	\$31.61	\$11.07	\$98.52
513	ILLINOIS VALLEY	80,798	\$69.31	\$26.57	\$0.15	\$55.09	\$33.16	\$184.28
525	JOLIET	216,505	\$72.48	\$29.90	\$0.94	\$73.03	\$35.29	\$211.63
520	KANKAKEE	79,501	\$70.82	\$16.18	\$0.24	\$81.70	\$24.51	\$193.45
501	KASKASKIA	97,133	\$69.59	\$5.53	\$1.65	\$61.39	\$14.42	\$152.59
523	KISHWAUKEE	73,966	\$74.68	\$5.07	\$1.43	\$80.32	\$34.53	\$196.03
532	LAKE COUNTY	253,506	\$85.98	\$15.65	\$0.71	\$105.66	\$23.73	\$231.72
517	LAKE LAND	157,154	\$74.96	\$9.46	\$0.40	\$61.48	\$17.72	\$164.01
536	LEWIS & CLARK	118,130	\$64.42	\$6.32	\$1.96	\$60.79	\$32.62	\$166.11
526	LINCOLN LAND	129,003	\$88.73	\$18.50	\$0.70	\$81.63	\$31.01	\$220.57
530	LOGAN	140,338	\$68.77	\$7.81	\$0.31	\$67.24	\$23.74	\$167.87
528	MC HENRY	105,155	\$77.72	\$31.82	\$0.48	\$118.13	\$23.76	\$251.91
524	MORAIN VALLEY	296,693	\$55.80	\$12.73	\$3.47	\$68.44	\$20.70	\$161.13
527	MORTON	64,077	\$78.70	\$8.66	\$0.00	\$96.55	\$32.84	\$216.75
535	OAKTON	194,042	\$102.84	\$30.89	\$0.13	\$98.29	\$23.97	\$256.12
505	PARKLAND	186,960	\$85.61	\$5.47	\$0.19	\$94.41	\$23.40	\$209.08
515	PRAIRIE STATE	82,300	\$83.23	\$2.88	\$0.00	\$122.48	\$39.26	\$247.85
521	REND LAKE	78,590	\$72.69	\$9.09	\$0.00	\$43.72	\$22.44	\$147.94
537	RICHLAND	58,155	\$92.06	\$9.28	\$3.32	\$95.24	\$19.88	\$219.77
511	ROCK VALLEY	160,416	\$73.70	\$13.59	\$0.97	\$70.09	\$22.67	\$181.01
518	SANDBURG	62,349	\$67.47	\$19.19	\$0.49	\$84.55	\$21.54	\$193.23
506	SAUK VALLEY	46,336	\$72.42	\$22.74	\$2.76	\$101.32	\$26.81	\$226.06
531	SHAWNEE	52,068	\$69.87	\$4.36	\$0.12	\$101.76	\$18.78	\$194.90
510	SOUTH SUBURBAN	155,187	\$63.98	\$13.61	\$0.05	\$137.84	\$36.76	\$252.23
533	SOUTHEASTERN	66,820	\$68.02	\$3.82	\$0.00	\$56.99	\$21.24	\$150.06
522	SOUTHWESTERN	235,025	\$57.04	\$15.34	\$2.34	\$83.92	\$23.90	\$182.56
534	SPOON RIVER	38,714	\$72.84	\$6.85	\$0.00	\$85.10	\$24.92	\$189.71
504	TRITON	235,485	\$57.59	\$10.68	\$0.48	\$76.12	\$28.37	\$173.22
516	WAUBONSEE	139,499	\$64.01	\$2.80	\$2.33	\$103.93	\$24.34	\$197.41
539	WOOD	54,295	\$66.79	\$22.93	\$0.77	\$76.21	\$18.38	\$185.08
STATE TOTALS		6,422,055	\$72.81	\$15.45	\$0.73	\$82.55	\$26.86	\$198.39

Section III

**FISCAL YEAR 2005 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2005 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 2005 STATE AVERAGE UNRESTRICTED UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$ 13.21	\$ 396
Academic Support	\$ 9.85	\$ 296
Student Services	\$ 16.53	\$ 496
Institutional Support	\$ 42.01	\$ 1,260
TOTALS	\$ 81.60	\$ 2,448

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Table 7

**FISCAL YEAR 2005 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Learning Resource Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	134,220	\$21.98	\$6.94	\$14.32	\$43.44	\$86.68
508	CHICAGO	1,056,578	\$8.93	\$7.33	\$14.92	\$44.38	\$75.56
50806	DALEY	187,208	\$7.65	\$6.67	\$12.12	\$39.13	\$65.58
50801	KENNEDY-KING	93,729	\$14.67	\$6.92	\$19.26	\$58.70	\$99.55
50803	MALCOLM X	143,971	\$16.37	\$5.52	\$11.17	\$45.84	\$78.90
50805	OLIVE HARVEY	80,187	\$14.11	\$7.35	\$25.36	\$57.55	\$104.37
50804	TRUMAN	234,155	\$2.23	\$6.55	\$12.93	\$40.73	\$62.44
50802	WASHINGTON	141,465	\$6.58	\$7.39	\$18.86	\$45.87	\$78.70
50807	WILBUR WRIGHT	175,863	\$9.60	\$10.71	\$13.34	\$38.79	\$72.45
507	DANVILLE	51,309	\$13.74	\$15.59	\$18.54	\$37.22	\$85.09
502	DUPAGE	524,152	\$8.14	\$16.19	\$21.00	\$40.52	\$85.85
509	ELGIN	174,158	\$9.25	\$12.03	\$19.79	\$48.63	\$89.70
512	HARPER	283,882	\$19.41	\$8.15	\$27.14	\$57.74	\$112.44
540	HEARTLAND	92,891	\$4.97	\$8.40	\$16.00	\$37.44	\$66.80
519	HIGHLAND	54,956	\$12.55	\$7.35	\$15.54	\$44.99	\$80.44
514	ILLINOIS CENTRAL	229,765	\$3.71	\$10.63	\$6.57	\$45.95	\$66.87
529	ILLINOIS EASTERN	161,944	\$6.31	\$2.96	\$8.20	\$29.40	\$46.86
52904	FRONTIER	25,980	\$10.73	\$4.61	\$13.43	\$38.09	\$66.86
52901	LINCOLN TRAIL	31,805	\$7.89	\$3.38	\$10.59	\$35.82	\$57.68
52902	OLNEY CENTRAL	40,001	\$6.78	\$2.54	\$8.07	\$32.35	\$49.74
52903	WABASH VALLEY	64,158	\$3.44	\$2.33	\$4.98	\$20.85	\$31.61
513	ILLINOIS VALLEY	80,798	\$7.76	\$14.98	\$13.59	\$18.76	\$55.09
525	JOLIET	216,505	\$13.21	\$6.09	\$15.76	\$37.97	\$73.03
520	KANKAKEE	79,501	\$4.35	\$18.29	\$16.50	\$42.56	\$81.70
501	KASKASKIA	97,133	\$18.32	\$4.20	\$12.76	\$26.11	\$61.39
523	KISHWAUKEE	73,966	\$23.21	\$10.61	\$14.44	\$32.07	\$80.33
532	LAKE COUNTY	253,506	\$2.85	\$17.10	\$17.28	\$68.44	\$105.66
517	LAKE LAND	157,154	\$12.97	\$4.96	\$10.54	\$33.01	\$61.48
536	LEWIS & CLARK	118,130	\$7.98	\$9.65	\$14.50	\$28.65	\$60.79
526	LINCOLN LAND	129,003	\$18.61	\$5.43	\$15.91	\$41.69	\$81.63
530	LOGAN	140,338	\$10.30	\$5.54	\$18.36	\$33.03	\$67.24
528	MC HENRY	105,155	\$15.41	\$13.43	\$21.44	\$67.84	\$118.13
524	MORAIN VALLEY	296,693	\$10.93	\$6.92	\$14.41	\$36.18	\$68.44
527	MORTON	64,077	\$6.09	\$16.93	\$15.84	\$57.70	\$96.55
535	OAKTON	194,042	\$8.75	\$16.77	\$22.36	\$50.41	\$98.29
505	PARKLAND	186,960	\$23.63	\$12.17	\$19.48	\$39.13	\$94.41
515	PRAIRIE STATE	82,300	\$8.08	\$8.59	\$20.55	\$85.26	\$122.48
521	REND LAKE	78,590	\$6.22	\$5.22	\$8.17	\$24.19	\$43.80
537	RICHLAND	58,155	\$15.85	\$12.11	\$19.21	\$48.06	\$95.24
511	ROCK VALLEY	160,416	\$9.26	\$9.90	\$13.50	\$37.44	\$70.09
518	SANDBURG	62,349	\$15.58	\$11.38	\$18.53	\$39.06	\$84.55
506	SAUK VALLEY	46,336	\$19.33	\$0.00	\$0.00	\$0.00	\$19.33
531	SHAWNEE	52,068	\$22.31	\$5.41	\$22.50	\$51.38	\$101.60
510	SOUTH SUBURBAN	155,187	\$91.74	\$5.73	\$20.98	\$19.39	\$137.84
533	SOUTHEASTERN	66,820	\$12.30	\$4.74	\$10.73	\$29.23	\$56.99
522	SOUTHWESTERN	235,025	\$12.78	\$5.57	\$19.35	\$46.22	\$83.92
534	SPOON RIVER	38,714	\$23.82	\$5.86	\$18.33	\$37.09	\$85.10
504	TRITON	235,485	\$11.32	\$9.50	\$15.32	\$39.99	\$76.12
516	WAUBONSEE	139,499	\$18.91	\$26.94	\$17.29	\$24.34	\$87.49
539	WOOD	54,295	\$3.51	\$11.54	\$18.15	\$41.66	\$74.86
STATE TOTALS		6,422,055	\$13.21	\$9.85	\$16.53	\$42.01	\$81.60

Section IV

**FISCAL YEAR 2005 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 2005 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	\$191.18	\$5,735
Business Occupational	\$201.14	\$6,034
Technical Occupational	\$239.31	\$7,179
Health Occupational	\$269.51	\$8,085
Remedial Education	\$188.62	\$5,659
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$150.32	\$4,510
General Studies	\$196.46	\$5,894
All Fundable Instruction Areas	\$198.39	\$5,952

Illinois Community College Board

Table 9

**FISCAL YEAR 2005 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	\$191.48	\$204.08	\$238.85	\$225.45	\$182.74	\$125.96	\$0.00	\$192.77
508	CHICAGO	\$217.26	\$201.77	\$245.05	\$281.63	\$186.64	\$143.25	\$0.00	\$189.34
50806	DALEY	\$187.76	\$171.60	\$205.96	\$303.99	\$149.25	\$122.03	\$0.00	\$154.38
50801	KENNEDY-KING	\$299.59	\$300.76	\$346.30	\$316.69	\$255.60	\$319.22	\$0.00	\$307.24
50803	MALCOLM X	\$204.50	\$190.70	\$220.43	\$265.15	\$192.51	\$151.05	\$0.00	\$184.37
50805	OLIVE HARVEY	\$277.21	\$292.64	\$363.26	\$299.52	\$239.81	\$228.29	\$0.00	\$264.10
50804	TRUMAN	\$195.29	\$187.66	\$230.60	\$286.61	\$145.79	\$115.05	\$0.00	\$143.83
50802	WASHINGTON	\$215.24	\$171.04	\$190.22	\$192.41	\$191.93	\$228.66	\$0.00	\$203.30
50807	WILBUR WRIGHT	\$198.32	\$191.66	\$240.94	\$253.87	\$182.04	\$142.50	\$0.00	\$183.07
507	DANVILLE	\$202.92	\$261.25	\$294.64	\$218.81	\$190.32	\$205.58	\$0.00	\$217.80
502	DUPAGE	\$202.34	\$233.68	\$275.45	\$316.57	\$210.90	\$206.53	\$0.00	\$219.25
509	ELGIN	\$211.15	\$213.38	\$302.68	\$365.03	\$202.47	\$202.67	\$0.00	\$228.60
512	HARPER	\$227.53	\$243.83	\$314.58	\$398.31	\$247.09	\$287.77	\$0.00	\$243.86
540	HEARTLAND	\$153.39	\$183.92	\$253.54	\$227.23	\$115.15	\$113.72	\$0.00	\$158.14
519	HIGHLAND	\$193.26	\$233.49	\$228.88	\$209.45	\$137.16	\$171.66	\$0.00	\$193.55
514	ILLINOIS CENTRAL	\$174.54	\$208.60	\$263.74	\$297.09	\$167.57	\$179.16	\$0.00	\$195.16
529	ILLINOIS EASTERN	\$113.29	\$169.16	\$118.64	\$151.47	\$134.45	\$63.32	\$0.00	\$123.46
52904	FRONTIER	\$106.18	\$146.11	\$152.16	\$136.00	\$204.23	\$80.70	\$0.00	\$120.42
52901	LINCOLN TRAIL	\$124.20	\$357.87	\$144.23	\$111.45	\$139.06	\$81.72	\$0.00	\$138.49
52902	OLNEY CENTRAL	\$120.36	\$163.37	\$167.32	\$240.75	\$123.97	\$70.64	\$0.00	\$153.49
52903	WABASH VALLEY	\$98.97	\$122.03	\$104.02	\$65.29	\$110.01	\$45.48	\$0.00	\$98.52
513	ILLINOIS VALLEY	\$170.60	\$188.14	\$222.01	\$227.15	\$166.69	\$160.92	\$0.00	\$184.28
525	JOLIET	\$186.96	\$214.68	\$327.57	\$299.80	\$177.26	\$322.81	\$0.00	\$211.63
520	KANKAKEE	\$190.60	\$233.57	\$252.63	\$251.91	\$193.51	\$121.54	\$0.00	\$193.45
501	KASKASKIA	\$136.99	\$152.20	\$173.75	\$212.12	\$98.08	\$93.80	\$132.67	\$152.59
523	KISHWAUKEE	\$173.26	\$217.20	\$299.21	\$257.39	\$175.89	\$0.00	\$0.00	\$196.03
532	LAKE COUNTY	\$218.28	\$232.88	\$269.37	\$386.37	\$207.00	\$217.16	\$0.00	\$231.72
517	LAKE LAND	\$144.74	\$152.17	\$187.42	\$236.02	\$180.53	\$277.92	\$0.00	\$164.01
536	LEWIS & CLARK	\$151.75	\$156.25	\$192.57	\$327.89	\$153.12	\$128.82	\$0.00	\$166.11
526	LINCOLN LAND	\$205.79	\$179.42	\$251.71	\$351.16	\$212.50	\$112.88	\$0.00	\$220.57
530	LOGAN	\$163.91	\$172.61	\$175.67	\$189.23	\$168.28	\$104.15	\$0.00	\$167.87
528	MC HENRY	\$246.84	\$243.92	\$365.55	\$267.26	\$221.70	\$291.54	\$0.00	\$251.91
524	MORAIN VALLEY	\$151.59	\$141.19	\$242.79	\$227.14	\$146.07	\$186.00	\$0.00	\$161.13
527	MORTON	\$201.81	\$207.78	\$280.75	\$322.57	\$201.07	\$188.77	\$0.00	\$216.75
535	OAKTON	\$246.69	\$243.41	\$377.39	\$306.74	\$218.59	\$187.30	\$208.43	\$256.12
505	PARKLAND	\$194.81	\$215.11	\$244.51	\$318.57	\$191.29	\$177.50	\$0.00	\$209.08
515	PRAIRIE STATE	\$226.84	\$262.51	\$319.03	\$393.06	\$217.32	\$0.00	\$0.00	\$247.85
521	REND LAKE	\$107.48	\$208.45	\$215.95	\$218.19	\$113.96	\$101.67	\$0.00	\$147.94
537	RICHLAND	\$203.79	\$207.81	\$252.75	\$306.69	\$197.03	\$0.00	\$0.00	\$219.77
511	ROCK VALLEY	\$163.17	\$184.01	\$258.32	\$266.09	\$154.52	\$0.00	\$0.00	\$181.01
518	SANDBURG	\$190.87	\$180.43	\$196.46	\$235.46	\$171.52	\$141.69	\$0.00	\$193.23
506	SAUK VALLEY	\$204.96	\$232.48	\$293.70	\$321.17	\$204.92	\$420.71	\$0.00	\$226.06
531	SHAWNEE	\$183.25	\$209.67	\$275.99	\$193.42	\$209.51	\$180.51	\$0.00	\$194.90
510	SOUTH SUBURBAN	\$242.66	\$230.49	\$307.53	\$303.07	\$240.42	\$188.64	\$357.32	\$252.23
533	SOUTHEASTERN	\$140.57	\$136.43	\$163.95	\$174.82	\$118.96	\$0.00	\$0.00	\$150.06
522	SOUTHWESTERN	\$172.25	\$192.29	\$198.76	\$243.46	\$163.22	\$0.00	\$0.00	\$182.56
534	SPOON RIVER	\$176.05	\$201.84	\$281.37	\$203.60	\$160.02	\$110.02	\$0.00	\$189.71
504	TRITON	\$167.20	\$167.71	\$226.16	\$247.44	\$182.80	\$128.27	\$0.00	\$173.22
516	WAUBONSEE	\$201.63	\$200.35	\$213.73	\$200.48	\$199.58	\$156.23	\$0.00	\$197.41
539	WOOD	\$167.40	\$170.52	\$241.54	\$280.19	\$165.89	\$0.00	\$0.00	\$185.08
STATE TOTALS		\$191.18	\$201.14	\$239.31	\$269.51	\$188.62	\$150.32	\$196.46	\$198.39

Appendix A

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

Illinois Community College Board

Table A-1

**FISCAL YEAR 2005 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Unrestricted only

		Student Semester	Net Instructional	Other	Building Repair	Building Deprec.	Full Instructional	Organized Research	Public Service	Total Institutional
		Credit Hours	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost
503	BLACK HAWK	134,220	\$25,873,562	\$86,518	\$2,136,995	\$548,753	\$28,645,828	\$0	\$1,409,820	\$30,055,648
508	CHICAGO	1,056,578	200,053,928	0	1,750,001	8,500,001	210,303,930	0	4,646,646	214,950,576
50806	DALEY	187,208	\$28,900,379	\$0	\$310,962	\$1,510,389	\$30,721,730	\$0	\$374,732	\$31,096,462
50801	KENNEDY-KING	93,729	\$28,797,734	\$0	\$159,724	\$775,803	\$29,733,261	\$0	\$660,154	\$30,393,415
50803	MALCOLM X	143,971	\$26,544,362	\$0	\$254,183	\$1,234,601	\$28,033,146	\$0	\$365,589	\$28,398,735
50805	OLIVE HARVEY	80,187	\$21,177,653	\$0	\$139,133	\$675,787	\$21,992,573	\$0	\$336,946	\$22,329,519
50804	TRUMAN	234,155	\$33,678,427	\$0	\$392,110	\$1,904,536	\$35,975,073	\$0	\$939,570	\$36,914,643
50802	WASHINGTON	141,465	\$28,760,056	\$0	\$213,229	\$1,035,682	\$30,008,967	\$0	\$1,313,872	\$31,322,839
50807	WILBUR WRIGHT	175,863	\$32,195,317	\$0	\$280,660	\$1,363,203	\$33,839,180	\$0	\$655,783	\$34,494,963
507	DANVILLE	51,309	\$11,174,951	\$64,991	\$0	\$193,537	\$11,433,479	\$0	\$121,482	\$11,554,961
502	DUPAGE	524,152	\$114,919,409	\$5,833,243	\$1,324,651	\$1,741,291	\$123,818,594	\$0	\$7,360,655	\$131,179,249
509	ELGIN	174,158	\$39,811,672	\$39,752	\$0	\$2,783,322	\$42,634,746	\$0	\$2,709,782	\$45,344,528
512	HARPER	283,882	\$69,228,611	\$114,273	\$969	\$2,839,634	\$72,183,487	\$0	\$3,221,268	\$75,404,755
540	HEARTLAND	92,891	\$14,689,739	\$47,617	\$23,212	\$794,080	\$15,554,648	\$0	\$1,894,458	\$17,449,106
519	HIGHLAND	54,956	\$10,636,953	\$26,148	\$50,865	\$436,020	\$11,149,986	\$0	\$554,949	\$11,704,935
514	ILLINOIS CENTRAL	229,765	\$44,841,051	\$261,278	\$3,199,220	\$5,100,000	\$53,401,549	\$0	\$2,055,095	\$55,456,644
529	ILLINOIS EASTERN	161,944	\$19,993,469	31,551	0	523,901	20,548,921	0	101,145	20,650,066
52904	FRONTIER	25,980	\$3,128,450	\$5,995	\$0	\$99,785	\$3,234,230	\$0	\$2,770	\$3,237,000
52901	LINCOLN TRAIL	31,805	\$4,404,756	\$6,310	\$0	\$104,720	\$4,515,786	\$0	\$3,208	\$4,518,994
52902	OLNEY CENTRAL	40,001	\$6,139,722	\$11,674	\$0	\$193,732	\$6,345,128	\$0	\$5,112	\$6,350,240
52903	WABASH VALLEY	64,158	\$6,320,541	\$7,572	\$0	\$125,664	\$6,453,777	\$0	\$90,055	\$6,543,832
513	ILLINOIS VALLEY	80,798	\$14,889,669	\$11,088	\$0	\$594,939	\$15,495,696	\$0	\$663,814	\$16,159,510
525	JOLIET	216,505	\$45,820,015	\$245,688	\$0	\$481,374	\$46,547,077	\$0	\$3,961,480	\$50,508,557
520	KANKAKEE	79,501	\$15,379,568	\$61,419	\$218,085	\$269,245	\$15,928,317	\$0	\$223,977	\$16,152,294
501	KASKASKIA	97,133	\$14,821,182	\$0	\$0	\$0	\$14,821,182	\$0	\$257,693	\$15,078,875
523	KISHWAUKEE	73,966	\$14,499,539	\$33,747	\$0	\$0	\$14,533,286	\$0	\$0	\$14,533,286
532	LAKE COUNTY	253,506	\$58,743,659	\$80,889	\$301,579	\$3,850,277	\$62,976,404	\$0	\$3,236,090	\$66,212,494
517	LAKE LAND	157,154	\$25,774,990	\$33,381	\$375,903	\$523,113	\$26,707,387	\$0	\$754,006	\$27,461,393
536	LEWIS & CLARK	118,130	\$19,622,567	\$35,968	\$0	\$0	\$19,658,535	\$0	\$248,980	\$19,907,515
526	LINCOLN LAND	129,003	\$28,454,481	\$82,941	\$0	\$0	\$28,537,422	\$0	\$2,321,856	\$30,859,278
530	LOGAN	140,338	\$23,557,917	\$5,966	\$0	\$418,146	\$23,982,029	\$0	\$446,398	\$24,428,427
528	MC HENRY	105,155	\$26,489,191	\$52,162	\$0	\$874,717	\$27,416,070	\$0	\$3,095,531	\$30,511,601
524	MORAIN VALLEY	296,693	\$47,806,843	\$76,307	\$829,895	\$1,973,155	\$50,686,200	\$0	\$3,948,907	\$54,635,107
527	MORTON	64,077	\$13,888,582	\$63,844	\$6,624,475	\$0	\$20,576,901	\$0	\$119,842	\$20,696,743
535	OAKTON	194,042	\$49,698,769	\$114,298	\$0	\$1,162,326	\$50,975,393	\$0	\$2,614,559	\$53,589,952
505	PARKLAND	186,960	\$39,089,769	\$0	\$0	\$1,006,440	\$40,096,209	\$8,324	\$1,800,840	\$41,905,373
515	PRAIRIE STATE	82,300	\$20,398,099	\$23,200	\$0	\$420,755	\$20,842,054	\$0	\$2,063,543	\$22,905,597
521	REND LAKE	78,590	\$11,626,436	\$0	\$46,481	\$0	\$11,672,917	\$0	\$362,833	\$12,035,750
537	RICHLAND	58,155	\$12,780,910	\$83,091	\$10,415	\$101,024	\$12,975,440	\$0	\$477,847	\$13,453,287
511	ROCK VALLEY	160,416	\$29,037,591	\$40,911	\$0	\$0	\$29,078,502	\$0	\$4,941,922	\$34,020,424
518	SANDBURG	62,349	\$12,047,790	\$20,795	\$0	\$720,092	\$12,788,677	\$0	\$201,163	\$12,989,840
506	SAUK VALLEY	46,336	\$10,474,670	\$51,244	\$198,008	\$250,518	\$10,974,440	\$0	\$448,210	\$11,422,650
531	SHAWNEE	52,068	\$10,148,293	\$3,722	\$2,305,089	\$0	\$12,457,104	\$0	\$233,018	\$12,690,122
510	SOUTH SUBURBAN	155,187	\$39,143,566	\$4,847	\$391,190	\$1,305,835	\$40,845,438	\$0	\$698,457	\$41,543,895
533	SOUTHEASTERN	66,820	\$10,027,273	\$21,430	\$109,303	\$147,830	\$10,305,836	\$0	\$32,991	\$10,338,827
522	SOUTHWESTERN	235,025	\$42,904,997	\$98,325	\$33,769	\$3,011,614	\$46,048,705	\$0	\$1,272,591	\$47,321,296
534	SPOON RIVER	38,714	\$7,344,565	\$58,588	\$319,128	\$259,518	\$7,981,799	\$0	\$235,385	\$8,217,184
504	TRITON	235,485	\$40,791,693	\$134,289	\$381,708	\$343,559	\$41,651,249	\$2,725	\$1,024,612	\$42,678,586
516	WAUBONSEE	139,499	\$27,538,072	\$129,267	\$0	\$760,913	\$28,428,252	\$0	\$2,585,334	\$31,013,586
539	WOOD	54,295	\$10,048,780	\$12,268	\$0	\$103,079	\$10,164,127	\$0	\$519,860	\$10,683,987
STATE TOTALS		6,422,055	\$1,274,072,821	\$8,085,046	\$20,630,941	\$42,039,008	\$1,344,827,816	\$11,049	\$62,867,039	\$1,407,705,904

Illinois Community College Board

Table A-2

**FISCAL YEAR 2005 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost
503	BLACK HAWK	134,220	\$10,349,780	\$745,083	\$3,899	\$11,634,243	\$3,140,557	\$25,873,562
508	CHICAGO	1,056,578	\$69,000,154	\$21,021,036	\$0	\$79,831,025	\$30,201,711	\$200,053,928
50806	DALEY	187,208	\$9,569,223	\$2,264,559	\$0	\$12,277,893	\$4,788,705	\$28,900,379
50801	KENNEDY-KING	93,729	\$8,864,329	\$5,275,786	\$0	\$9,330,509	\$5,327,109	\$28,797,734
50803	MALCOLM X	143,971	\$8,707,976	\$1,612,239	\$0	\$11,358,905	\$4,865,242	\$26,544,362
50805	OLIVE HARVEY	80,187	\$6,683,043	\$2,633,700	\$0	\$8,369,092	\$3,491,817	\$21,177,653
50804	TRUMAN	234,155	\$13,048,285	\$1,710,952	\$0	\$14,620,194	\$4,298,996	\$33,678,427
50802	WASHINGTON	141,465	\$10,290,168	\$4,346,840	\$0	\$11,133,290	\$2,989,757	\$28,760,056
50807	WILBUR WRIGHT	175,863	\$11,837,130	\$3,176,960	\$0	\$12,741,142	\$4,440,085	\$32,195,317
507	DANVILLE	51,309	\$3,846,485	\$908,015	\$3,524	\$4,365,895	\$2,051,032	\$11,174,951
502	DUPAGE	524,152	\$48,735,223	\$8,627,163	\$190,212	\$44,931,250	\$12,435,560	\$114,919,409
509	ELGIN	174,158	\$15,501,547	\$1,830,664	\$433,647	\$15,621,903	\$6,423,911	\$39,811,672
512	HARPER	283,882	\$21,664,928	\$3,718,112	\$218,975	\$31,919,930	\$11,706,667	\$69,228,611
540	HEARTLAND	92,891	\$6,269,013	\$476,191	\$15,339	\$6,205,387	\$1,723,809	\$14,689,739
519	HIGHLAND	54,956	\$4,623,909	\$242,114	\$12,569	\$4,420,505	\$1,337,856	\$10,636,953
514	ILLINOIS CENTRAL	229,765	\$14,410,093	\$8,303,148	\$0	\$15,363,471	\$6,764,339	\$44,841,051
529	ILLINOIS EASTERN	161,944	\$8,190,226	\$1,601,037	\$12,124	\$7,589,149	\$2,600,931	\$19,993,469
52904	FRONTIER	25,980	\$894,247	\$144,026	\$0	\$1,737,036	\$353,141	\$3,128,450
52901	LINCOLN TRAIL	31,805	\$1,578,616	\$262,636	\$5,852	\$1,834,582	\$723,068	\$4,404,756
52902	OLNEY CENTRAL	40,001	\$2,586,106	\$744,219	\$5,200	\$1,989,629	\$814,568	\$6,139,722
52903	WABASH VALLEY	64,158	\$3,131,257	\$450,156	\$1,072	\$2,027,902	\$710,154	\$6,320,541
513	ILLINOIS VALLEY	80,798	\$5,600,125	\$2,146,856	\$11,988	\$4,451,337	\$2,679,362	\$14,889,669
525	JOLIET	216,505	\$15,692,442	\$6,472,975	\$202,980	\$15,811,856	\$7,639,762	\$45,820,015
520	KANKAKEE	79,501	\$5,630,251	\$1,286,513	\$19,047	\$6,495,144	\$1,948,613	\$15,379,568
501	KASKASKIA	97,133	\$6,759,163	\$537,625	\$160,648	\$5,962,949	\$1,400,796	\$14,821,182
523	KISHWAUKEE	73,966	\$5,523,590	\$375,032	\$105,767	\$5,940,846	\$2,554,305	\$14,499,539
532	LAKE COUNTY	253,506	\$21,795,480	\$3,967,809	\$179,167	\$26,786,264	\$6,014,940	\$58,743,659
517	LAKE LAND	157,154	\$11,780,487	\$1,486,043	\$63,160	\$9,661,094	\$2,784,206	\$25,774,990
536	LEWIS & CLARK	118,130	\$7,610,323	\$746,080	\$231,197	\$7,181,015	\$3,853,951	\$19,622,567
526	LINCOLN LAND	129,003	\$11,445,997	\$2,387,052	\$90,222	\$10,530,778	\$4,000,432	\$28,454,481
530	LOGAN	140,338	\$9,650,961	\$1,095,417	\$43,985	\$9,435,851	\$3,331,702	\$23,557,917
528	MC HENRY	105,155	\$8,172,850	\$3,345,771	\$50,650	\$12,421,453	\$2,498,466	\$26,489,191
524	MORAIN VALLEY	296,693	\$16,555,534	\$3,775,619	\$1,028,055	\$20,305,155	\$6,142,481	\$47,806,843
527	MORTON	64,077	\$5,042,647	\$554,675	\$208	\$6,186,825	\$2,104,227	\$13,888,582
535	OAKTON	194,042	\$19,955,200	\$5,994,158	\$25,245	\$19,072,495	\$4,651,672	\$49,698,769
505	PARKLAND	186,960	\$16,005,893	\$1,022,181	\$35,805	\$17,650,665	\$4,375,225	\$39,089,769
515	PRAIRIE STATE	82,300	\$6,849,778	\$237,387	\$0	\$10,079,791	\$3,231,142	\$20,398,099
521	REND LAKE	78,590	\$5,712,734	\$714,072	\$0	\$3,436,127	\$1,763,502	\$11,626,436
537	RICHLAND	58,155	\$5,353,728	\$539,415	\$193,073	\$5,538,454	\$1,156,241	\$12,780,910
511	ROCK VALLEY	160,416	\$11,822,079	\$2,180,034	\$155,351	\$11,243,511	\$3,636,617	\$29,037,591
518	SANDBURG	62,349	\$4,206,723	\$1,196,232	\$30,335	\$5,271,683	\$1,342,816	\$12,047,790
506	SAUK VALLEY	46,336	\$3,355,669	\$1,053,812	\$128,018	\$4,694,698	\$1,242,474	\$10,474,670
531	SHAWNEE	52,068	\$3,638,180	\$226,943	\$6,481	\$5,298,691	\$977,997	\$10,148,293
510	SOUTH SUBURBAN	155,187	\$9,929,495	\$2,111,353	\$8,100	\$21,390,702	\$5,703,917	\$39,143,566
533	SOUTHEASTERN	66,820	\$4,544,949	\$255,253	\$0	\$3,808,060	\$1,419,011	\$10,027,273
522	SOUTHWESTERN	235,025	\$13,406,381	\$3,606,335	\$550,829	\$19,724,050	\$5,617,401	\$42,904,997
534	SPOON RIVER	38,714	\$2,819,910	\$265,129	\$0	\$3,294,706	\$964,821	\$7,344,565
504	TRITON	235,485	\$13,560,666	\$2,513,917	\$112,485	\$17,924,452	\$6,680,174	\$40,791,693
516	WAUBONSEE	139,499	\$8,929,926	\$389,936	\$325,094	\$14,497,532	\$3,395,584	\$27,538,072
539	WOOD	54,295	\$3,626,381	\$1,244,742	\$41,825	\$4,137,911	\$997,920	\$10,048,780
STATE TOTALS		6,422,055	\$467,568,900	\$99,200,929	\$4,690,004	\$530,116,853	\$172,496,130	\$1,494,120,218

Illinois Community College Board

Table A-3

**FISCAL YEAR 2005 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	134,220	\$2,949,647	\$931,977	\$1,922,065	\$5,830,554	\$11,634,243
508	CHICAGO	1,056,578	\$9,437,722	\$7,744,074	\$15,759,926	\$46,889,303	\$79,831,025
50806	DALEY	187,208	\$1,433,035	\$1,249,437	\$2,269,478	\$7,325,943	\$12,277,893
50801	KENNEDY-KING	93,729	\$1,374,631	\$648,347	\$1,805,415	\$5,502,116	\$9,330,509
50803	MALCOLM X	143,971	\$2,356,226	\$795,152	\$1,608,439	\$6,599,088	\$11,358,905
50805	OLIVE HARVEY	80,187	\$1,131,343	\$589,010	\$2,033,611	\$4,615,128	\$8,369,092
50804	TRUMAN	234,155	\$523,099	\$1,532,600	\$3,028,296	\$9,536,199	\$14,620,194
50802	WASHINGTON	141,465	\$930,816	\$1,045,376	\$2,668,684	\$6,488,414	\$11,133,290
50807	WILBUR WRIGHT	175,863	\$1,688,572	\$1,884,152	\$2,346,003	\$6,822,415	\$12,741,142
507	DANVILLE	51,309	\$704,930	\$800,149	\$951,349	\$1,909,467	\$4,365,895
502	DUPAGE	524,152	\$4,265,092	\$8,485,764	\$11,008,097	\$21,240,876	\$44,999,829
509	ELGIN	174,158	\$1,611,168	\$2,095,025	\$3,446,419	\$8,468,842	\$15,621,454
512	HARPER	283,882	\$5,510,018	\$2,313,410	\$7,705,432	\$16,391,070	\$31,919,930
540	HEARTLAND	92,891	\$461,337	\$780,674	\$1,485,977	\$3,477,399	\$6,205,387
519	HIGHLAND	54,956	\$689,714	\$404,093	\$853,899	\$2,472,719	\$4,420,425
514	ILLINOIS CENTRAL	229,765	\$853,284	\$2,441,901	\$1,509,612	\$10,558,675	\$15,363,472
529	ILLINOIS EASTERN	161,944	\$1,021,861	\$478,682	\$1,328,045	\$4,760,561	\$7,589,149
52904	FRONTIER	25,980	\$278,700	\$119,806	\$349,024	\$989,506	\$1,737,036
52901	LINCOLN TRAIL	31,805	\$250,857	\$107,628	\$336,880	\$1,139,217	\$1,834,582
52902	OLNEY CENTRAL	40,001	\$271,339	\$101,470	\$322,863	\$1,293,957	\$1,989,629
52903	WABASH VALLEY	64,158	\$220,965	\$149,778	\$319,278	\$1,337,881	\$2,027,902
513	ILLINOIS VALLEY	80,798	\$627,080	\$1,210,441	\$1,097,963	\$1,515,853	\$4,451,337
525	JOLIET	216,505	\$2,860,462	\$1,318,651	\$3,412,135	\$8,219,805	\$15,811,053
520	KANKAKEE	79,501	\$346,141	\$1,453,815	\$1,311,977	\$3,383,210	\$6,495,143
501	KASKASKIA	97,133	\$1,779,812	\$407,926	\$1,239,034	\$2,536,177	\$5,962,949
523	KISHWAUKEE	73,966	\$1,716,496	\$785,010	\$1,068,167	\$2,371,735	\$5,941,408
532	LAKE COUNTY	253,506	\$722,783	\$4,334,183	\$4,379,590	\$17,349,708	\$26,786,264
517	LAKE LAND	157,154	\$2,037,976	\$779,383	\$1,656,751	\$5,186,985	\$9,661,095
536	LEWIS & CLARK	118,130	\$942,948	\$1,140,083	\$1,713,185	\$3,384,799	\$7,181,015
526	LINCOLN LAND	129,003	\$2,400,395	\$700,086	\$2,052,460	\$5,377,837	\$10,530,778
530	LOGAN	140,338	\$1,445,694	\$777,600	\$2,576,985	\$4,635,572	\$9,435,851
528	MC HENRY	105,155	\$1,620,483	\$1,412,236	\$2,254,626	\$7,134,108	\$12,421,453
524	MORAIN VALLEY	296,693	\$3,243,073	\$2,052,965	\$4,274,448	\$10,734,601	\$20,305,087
527	MORTON	64,077	\$390,265	\$1,084,818	\$1,014,817	\$3,696,924	\$6,186,824
535	OAKTON	194,042	\$1,697,300	\$3,253,830	\$4,338,238	\$9,782,439	\$19,071,807
505	PARKLAND	186,960	\$4,417,127	\$2,276,030	\$3,641,901	\$7,315,607	\$17,650,665
515	PRAIRIE STATE	82,300	\$665,045	\$706,842	\$1,691,444	\$7,016,583	\$10,079,914
521	REND LAKE	78,590	\$488,888	\$410,360	\$641,989	\$1,901,274	\$3,442,511
537	RICHLAND	58,155	\$921,967	\$704,227	\$1,117,373	\$2,794,887	\$5,538,454
511	ROCK VALLEY	160,416	\$1,485,452	\$1,587,506	\$2,165,190	\$6,005,363	\$11,243,511
518	SANDBURG	62,349	\$971,595	\$709,458	\$1,155,488	\$2,435,142	\$5,271,683
506	SAUK VALLEY	46,336	\$895,715	\$0	\$0	\$0	\$895,715
531	SHAWNEE	52,068	\$1,161,632	\$281,629	\$1,171,489	\$2,675,495	\$5,290,245
510	SOUTH SUBURBAN	155,187	\$14,237,611	\$888,520	\$3,255,476	\$3,009,096	\$21,390,703
533	SOUTHEASTERN	66,820	\$821,619	\$316,547	\$716,798	\$1,953,095	\$3,808,059
522	SOUTHWESTERN	235,025	\$3,003,505	\$1,310,124	\$4,547,847	\$10,862,574	\$19,724,050
534	SPOON RIVER	38,714	\$922,252	\$226,784	\$709,706	\$1,435,964	\$3,294,706
504	TRITON	235,485	\$2,664,710	\$2,236,047	\$3,606,564	\$9,417,284	\$17,924,605
516	WAUBONSEE	139,499	\$2,638,148	\$3,758,686	\$2,411,922	\$3,395,949	\$12,204,705
539	WOOD	54,295	\$190,621	\$626,670	\$985,407	\$2,262,050	\$4,064,748
STATE TOTALS		6,422,055	\$84,821,568	\$63,226,206	\$106,179,791	\$269,789,582	\$524,017,147

Illinois Community College Board

Table A-4

**FISCAL YEAR 2005 NET INSTRUCTIONAL COSTS 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	\$15,010,765	\$1,323,892	\$3,200,543	\$2,633,463	\$2,090,185	\$1,614,714	\$0	\$25,873,562
508	CHICAGO	\$82,091,981	\$9,449,717	\$14,872,548	\$13,840,773	\$21,563,188	\$58,235,721	\$0	\$200,053,928
50806	DALEY	\$9,816,458	\$1,130,298	\$2,873,926	\$1,023,826	\$2,787,122	\$11,268,749	\$0	\$28,900,379
50801	KENNEDY-KING	\$10,571,412	\$1,563,335	\$3,986,595	\$4,476,059	\$2,450,171	\$5,750,162	\$0	\$28,797,734
50803	MALCOLM X	\$8,452,588	\$1,039,505	\$728,974	\$3,492,024	\$2,971,373	\$9,859,898	\$0	\$26,544,362
50805	OLIVE HARVEY	\$9,658,856	\$1,203,918	\$1,389,088	\$1,183,416	\$2,185,869	\$5,556,506	\$0	\$21,177,653
50804	TRUMAN	\$11,110,803	\$890,094	\$1,211,320	\$1,367,116	\$1,916,171	\$17,182,923	\$0	\$33,678,427
50802	WASHINGTON	\$16,554,173	\$2,925,495	\$3,077,515	\$555,293	\$4,406,665	\$1,240,915	\$0	\$28,760,056
50807	WILBUR WRIGHT	\$15,927,691	\$697,072	\$1,605,130	\$1,743,039	\$4,845,817	\$7,376,568	\$0	\$32,195,317
507	DANVILLE	\$5,795,313	\$1,358,000	\$1,323,828	\$1,517,233	\$977,461	\$203,116	\$0	\$11,174,951
502	DUPAGE	\$70,072,006	\$9,820,921	\$14,979,675	\$8,764,758	\$8,695,857	\$2,586,192	\$0	\$114,919,409
509	ELGIN	\$21,805,996	\$3,149,089	\$6,021,595	\$3,358,669	\$2,337,352	\$3,138,971	\$0	\$39,811,672
512	HARPER	\$43,881,468	\$5,395,248	\$5,241,535	\$3,868,758	\$8,475,009	\$2,366,593	\$0	\$69,228,611
540	HEARTLAND	\$10,350,224	\$630,677	\$1,450,499	\$786,207	\$1,274,153	\$197,979	\$0	\$14,689,739
519	HIGHLAND	\$6,270,822	\$976,699	\$1,313,338	\$958,852	\$1,024,716	\$92,526	\$0	\$10,636,953
514	ILLINOIS CENTRAL	\$27,526,859	\$3,092,736	\$8,211,872	\$3,682,414	\$1,838,953	\$488,217	\$0	\$44,841,051
529	ILLINOIS EASTERN	\$8,784,782	\$1,772,279	\$5,366,642	\$3,311,037	\$616,205	\$142,524	\$0	\$19,993,469
52904	FRONTIER	\$1,672,480	\$217,843	\$326,381	\$777,641	\$104,972	\$29,133	\$0	\$3,128,450
52901	LINCOLN TRAIL	\$2,641,546	\$497,081	\$1,012,509	\$62,080	\$153,379	\$38,161	\$0	\$4,404,756
52902	OLNEY CENTRAL	\$2,590,590	\$514,927	\$729,533	\$1,994,851	\$280,294	\$29,527	\$0	\$6,139,722
52903	WABASH VALLEY	\$1,880,166	\$542,428	\$3,298,219	\$476,465	\$77,560	\$45,703	\$0	\$6,320,541
513	ILLINOIS VALLEY	\$8,492,668	\$982,827	\$2,863,087	\$1,527,586	\$870,627	\$152,874	\$0	\$14,889,669
525	JOLIET	\$25,623,886	\$3,069,883	\$8,176,165	\$4,395,383	\$4,490,781	\$63,917	\$0	\$45,820,015
520	KANKAKEE	\$6,304,216	\$949,008	\$1,644,125	\$2,893,489	\$1,685,880	\$1,902,850	\$0	\$15,379,568
501	KASKASKIA	\$7,297,623	\$1,526,595	\$2,440,448	\$3,000,483	\$482,379	\$53,090	\$20,564	\$14,821,182
523	KISHWAUKEE	\$8,240,707	\$904,217	\$2,222,511	\$1,663,273	\$1,468,831	\$0	\$0	\$14,499,539
532	LAKE COUNTY	\$35,243,301	\$2,715,104	\$6,847,715	\$5,103,215	\$4,762,882	\$4,071,442	\$0	\$58,743,659
517	LAKE LAND	\$11,925,650	\$2,802,731	\$7,144,071	\$2,543,109	\$1,319,686	\$39,743	\$0	\$25,774,990
536	LEWIS & CLARK	\$11,329,064	\$1,722,363	\$2,278,633	\$2,208,343	\$1,862,074	\$222,090	\$0	\$19,622,567
526	LINCOLN LAND	\$17,796,891	\$1,061,633	\$3,598,156	\$3,186,100	\$2,809,895	\$1,806	\$0	\$28,454,481
530	LOGAN	\$13,173,677	\$2,606,629	\$3,785,593	\$2,488,404	\$1,166,687	\$336,927	\$0	\$23,557,917
528	MC HENRY	\$19,030,295	\$1,992,080	\$1,903,428	\$823,950	\$2,042,075	\$697,363	\$0	\$26,489,191
524	MORAIN VALLEY	\$30,172,019	\$3,441,580	\$4,760,535	\$4,350,670	\$4,899,019	\$183,020	\$0	\$47,806,843
527	MORTON	\$8,476,666	\$989,472	\$1,071,344	\$1,726,736	\$1,428,417	\$195,947	\$0	\$13,888,582
535	OAKTON	\$30,119,257	\$3,661,922	\$4,737,431	\$5,975,292	\$3,811,963	\$1,380,398	\$12,506	\$49,698,769
505	PARKLAND	\$23,849,109	\$1,895,116	\$6,015,335	\$3,495,315	\$3,567,585	\$267,309	\$0	\$39,089,769
515	PRAIRIE STATE	\$11,792,451	\$721,371	\$1,988,176	\$2,817,817	\$3,078,284	\$0	\$0	\$20,398,099
521	REND LAKE	\$4,491,988	\$1,172,132	\$3,507,754	\$1,674,368	\$393,147	\$387,047	\$0	\$11,626,436
537	RICHLAND	\$7,359,218	\$692,008	\$2,239,581	\$1,535,281	\$954,822	\$0	\$0	\$12,780,910
511	ROCK VALLEY	\$17,227,163	\$1,397,011	\$5,176,480	\$2,462,697	\$2,774,240	\$0	\$0	\$29,037,591
518	SANDBURG	\$7,065,692	\$1,077,329	\$1,174,413	\$1,838,947	\$586,785	\$304,624	\$0	\$12,047,790
506	SAUK VALLEY	\$6,147,919	\$785,797	\$1,067,310	\$1,400,949	\$964,573	\$108,122	\$0	\$10,474,670
531	SHAWNEE	\$5,338,231	\$932,417	\$1,023,640	\$1,459,932	\$638,996	\$755,077	\$0	\$10,148,293
510	SOUTH SUBURBAN	\$19,443,727	\$4,322,909	\$3,932,961	\$5,116,446	\$6,008,162	\$298,994	\$20,367	\$39,143,566
533	SOUTHEASTERN	\$4,492,912	\$910,918	\$3,025,435	\$1,379,368	\$218,640	\$0	\$0	\$10,027,273
522	SOUTHWESTERN	\$23,067,126	\$4,642,133	\$7,512,876	\$3,913,415	\$3,769,447	\$0	\$0	\$42,904,997
534	SPOON RIVER	\$4,739,174	\$375,222	\$1,189,624	\$641,942	\$376,378	\$22,225	\$0	\$7,344,565
504	TRITON	\$21,031,127	\$2,595,179	\$5,969,719	\$3,450,814	\$2,792,525	\$4,952,329	\$0	\$40,791,693
516	WAUBONSEE	\$16,500,479	\$2,074,245	\$2,158,423	\$1,520,038	\$3,019,877	\$2,265,010	\$0	\$27,538,072
539	WOOD	\$5,786,204	\$763,778	\$1,548,982	\$1,186,049	\$763,767	\$0	\$0	\$10,048,780
STATE TOTALS		\$703,148,656	\$89,752,867	\$162,986,026	\$118,501,575	\$111,901,503	\$87,728,757	\$53,437	\$1,274,072,821

Illinois Community College Board

Table A-5

**FISCAL YEAR 2005 NET INSTRUCTIONAL SEMESTER HOURS 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	78,395	6,487	13,400	11,681	11,438	12,819	0	134,220
508	CHICAGO	377,858	46,834	60,691	49,145	115,532	406,518	0	1,056,578
50806	DALEY	52,282	6,587	13,954	3,368	18,674	92,343	0	187,208
50801	KENNEDY-KING	35,286	5,198	11,512	14,134	9,586	18,013	0	93,729
50803	MALCOLM X	41,333	5,451	3,307	13,170	15,435	65,275	0	143,971
50805	OLIVE HARVEY	34,843	4,114	3,824	3,951	9,115	24,340	0	80,187
50804	TRUMAN	56,893	4,743	5,253	4,770	13,143	149,353	0	234,155
50802	WASHINGTON	76,909	17,104	16,179	2,886	22,960	5,427	0	141,465
50807	WILBUR WRIGHT	80,312	3,637	6,662	6,866	26,619	51,767	0	175,863
507	DANVILLE	28,560	5,198	4,493	6,934	5,136	988	0	51,309
502	DUPAGE	346,300	42,027	54,383	27,687	41,233	12,522	0	524,152
509	ELGIN	103,273	14,758	19,894	9,201	11,544	15,488	0	174,158
512	HARPER	192,857	22,127	16,662	9,713	34,299	8,224	0	283,882
540	HEARTLAND	67,475	3,429	5,721	3,460	11,065	1,741	0	92,891
519	HIGHLAND	32,447	4,183	5,738	4,578	7,471	539	0	54,956
514	ILLINOIS CENTRAL	157,709	14,826	31,136	12,395	10,974	2,725	0	229,765
529	ILLINOIS EASTERN	77,541	10,477	45,233	21,859	4,583	2,251	0	161,944
52904	FRONTIER	15,751	1,491	2,145	5,718	514	361	0	25,980
52901	LINCOLN TRAIL	21,269	1,389	7,020	557	1,103	467	0	31,805
52902	OLNEY CENTRAL	21,524	3,152	4,360	8,286	2,261	418	0	40,001
52903	WABASH VALLEY	18,997	4,445	31,708	7,298	705	1,005	0	64,158
513	ILLINOIS VALLEY	49,780	5,224	12,896	6,725	5,223	950	0	80,798
525	JOLIET	137,052	14,300	24,960	14,661	25,334	198	0	216,505
520	KANKAKEE	33,076	4,063	6,508	11,486	8,712	15,656	0	79,501
501	KASKASKIA	53,273	10,030	14,046	14,145	4,918	566	155	97,133
523	KISHWAUKEE	47,562	4,163	7,428	6,462	8,351	0	0	73,966
532	LAKE COUNTY	161,460	11,659	25,421	13,208	23,009	18,749	0	253,506
517	LAKE LAND	82,391	18,418	38,117	10,775	7,310	143	0	157,154
536	LEWIS & CLARK	74,654	11,023	11,833	6,735	12,161	1,724	0	118,130
526	LINCOLN LAND	86,479	5,917	14,295	9,073	13,223	16	0	129,003
530	LOGAN	80,369	15,101	21,550	13,150	6,933	3,235	0	140,338
528	MC HENRY	77,095	8,167	5,207	3,083	9,211	2,392	0	105,155
524	MORAIN VALLEY	199,033	24,375	19,608	19,154	33,539	984	0	296,693
527	MORTON	42,004	4,762	3,816	5,353	7,104	1,038	0	64,077
535	OAKTON	122,096	15,044	12,553	19,480	17,439	7,370	60	194,042
505	PARKLAND	122,420	8,810	24,602	10,972	18,650	1,506	0	186,960
515	PRAIRIE STATE	51,986	2,748	6,232	7,169	14,165	0	0	82,300
521	REND LAKE	41,793	5,623	16,243	7,674	3,450	3,807	0	78,590
537	RICHLAND	36,112	3,330	8,861	5,006	4,846	0	0	58,155
511	ROCK VALLEY	105,576	7,592	20,039	9,255	17,954	0	0	160,416
518	SANDBURG	37,019	5,971	5,978	7,810	3,421	2,150	0	62,349
506	SAUK VALLEY	29,996	3,380	3,634	4,362	4,707	257	0	46,336
531	SHAWNEE	29,131	4,447	3,709	7,548	3,050	4,183	0	52,068
510	SOUTH SUBURBAN	80,129	18,755	12,789	16,882	24,990	1,585	57	155,187
533	SOUTHEASTERN	31,962	6,677	18,453	7,890	1,838	0	0	66,820
522	SOUTHWESTERN	133,917	24,141	37,799	16,074	23,094	0	0	235,025
534	SPOON RIVER	26,920	1,859	4,228	3,153	2,352	202	0	38,714
504	TRITON	125,785	15,474	26,396	13,946	15,276	38,608	0	235,485
516	WAUBONSEE	81,836	10,353	10,099	7,582	15,131	14,498	0	139,499
539	WOOD	34,566	4,479	6,413	4,233	4,604	0	0	54,295
STATE TOTALS		3,677,887	446,231	681,064	439,699	593,270	583,632	272	6,422,055

Appendix B

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

ILLINOIS COMMUNITY COLLEGE BOARD
 COST BY STUDENT CREDIT HOUR BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2004-05

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	010102		183.00	138.22	18.08	0.20	70.40	23.60	250.50
11	010103		1930.00	111.46	50.15	0.86	74.76	26.49	263.73
11	010201		498.00	107.05	30.97	0.44	61.26	23.26	222.99
11	020201		1541.00	92.65	26.41	0.74	71.26	25.26	216.33
11	020402		881.00	124.57	26.67	0.04	85.11	22.28	258.68
11	020403		758.00	151.59	45.20	2.28	80.58	29.80	309.45
11	020501		2296.00	122.26	34.29	1.02	76.98	26.10	260.66
11	030101		90.00	133.00	0.00	0.00	101.76	18.78	253.55
11	040201		2537.00	127.60	28.95	0.01	77.19	27.36	261.10
11	050101		345.00	79.24	13.60	0.00	74.40	29.25	196.50
11	050103		1213.00	89.02	1.38	0.00	83.94	27.78	202.13
11	050104		497.00	74.28	15.98	0.04	77.98	25.46	193.73
11	050107		3525.00	54.71	2.92	0.04	86.67	27.99	172.33
11	050108		720.00	75.92	7.72	0.00	81.97	26.61	192.22
11	050110		283.00	47.39	8.70	0.00	85.72	23.73	165.54
11	050201		2487.00	82.16	13.70	0.00	106.11	43.19	245.16
11	050202		138.00	66.04	5.69	1.12	106.24	37.47	216.56
11	050207		168.00	62.24	0.45	0.00	97.34	31.93	191.97
11	050299		408.00	61.59	4.78	0.00	97.62	25.65	189.65
11	090201		444.00	83.08	5.88	0.00	92.34	24.81	206.12
11	090401		8062.00	104.11	12.68	0.69	83.80	27.13	228.42
11	090701		3917.00	97.44	21.91	1.40	95.09	28.89	244.72

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	090702		259.00	144.08	38.07	0.00	66.87	29.44	278.46
11	099998		82.00	333.46	55.22	6.21	68.20	24.87	487.96
11	100304		111.00	58.17	2.23	0.07	61.48	17.72	139.66
11	110101		25351.00	71.12	12.80	0.29	82.56	28.34	195.10
11	110201		23178.00	110.28	17.12	4.33	86.69	27.92	246.33
11	110501		1004.00	142.69	12.42	0.01	74.49	22.64	252.25
11	119997		202.00	71.74	6.10	0.00	64.54	17.85	160.24
11	130101		12620.00	64.00	10.89	0.70	82.66	26.47	184.72
11	130201		1071.00	94.21	11.00	0.46	80.41	32.16	218.24
11	130501		1727.00	110.83	12.93	1.03	79.09	23.87	227.74
11	130604		12.00	46.00	1.17	0.00	60.79	32.62	140.58
11	130901		13550.00	52.92	8.83	0.67	85.60	27.67	175.71
11	131001		9629.00	50.66	11.30	0.54	85.63	28.25	176.37
11	131202		20728.00	85.98	12.11	0.51	81.22	25.92	205.73
11	131205		69.00	114.59	12.29	0.12	105.66	23.73	256.39
11	131301		48.00	277.27	197.31	4.25	65.81	24.31	568.95
11	131307		43660.00	59.98	12.12	1.13	80.87	25.90	180.00
11	131312		76.00	96.62	19.39	3.03	107.74	38.77	265.55
11	131314		6458.00	65.53	47.86	3.86	83.36	25.80	226.42
11	131315		5187.00	72.73	11.43	0.67	79.57	26.59	190.99
11	131401		435.00	133.08	12.29	0.11	105.66	23.73	274.87
11	139997		7371.00	26.24	2.33	0.09	63.40	22.82	114.88
11	139998		1874.00	85.56	12.92	0.01	77.83	25.98	202.29
11	140101		2785.00	216.86	31.87	2.25	82.70	27.74	361.42

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	141001		516.00	248.76	38.65	0.02	80.53	29.99	397.95
11	141101		2516.00	158.48	21.79	1.36	82.79	25.40	289.82
11	141201		3132.00	170.37	21.24	2.32	74.88	27.58	296.38
11	149997		40.00	409.68	40.43	0.00	65.58	25.58	541.26
11	160102		919.00	97.59	10.03	0.12	93.82	25.63	227.18
11	160301		674.00	174.54	11.30	0.13	94.48	24.51	304.96
11	160302		3801.00	76.22	14.39	0.05	96.30	28.23	215.19
11	160402		605.00	72.11	22.38	0.05	99.71	23.72	217.98
11	160403		435.00	63.58	48.21	0.00	85.70	24.59	222.08
11	160501		4328.00	89.88	11.27	0.16	90.63	27.30	219.25
11	160901		10558.00	88.78	15.13	0.50	84.53	26.37	215.31
11	160902		2503.00	93.76	18.92	0.10	86.52	25.02	224.33
11	160903		4.00	0.00	19.75	0.00	86.68	23.40	129.83
11	160905		73565.00	64.36	10.79	0.27	86.26	26.72	188.41
11	161101		745.00	61.19	24.17	0.06	103.38	30.23	219.03
11	161102		148.00	90.58	60.93	0.00	98.29	23.97	273.77
11	169997		57.00	98.07	4.12	1.00	89.70	36.89	229.78
11	169998		30.00	54.63	2.77	0.00	83.92	23.90	165.22
11	169999		1852.00	70.60	11.07	0.47	74.97	24.46	181.58
11	190402		1762.00	155.30	23.16	0.31	88.51	27.51	294.79
11	190502		3136.00	52.36	20.49	0.00	79.57	24.90	177.32
11	190503		18207.00	57.28	16.50	0.15	82.30	27.55	183.78
11	190601		358.00	88.55	12.23	0.04	68.01	25.75	194.58
11	190901		403.00	128.30	32.12	0.67	80.33	26.93	268.34

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	199997		114.00	35.18	0.85	0.00	52.84	18.27	107.14
11	230101		3055.00	78.42	16.91	0.07	89.20	30.65	215.25
11	230301		19987.00	87.92	11.12	0.70	83.11	28.10	210.96
11	230397		623.00	161.87	15.70	0.17	87.31	25.57	290.64
11	230401		371277.00	68.92	9.41	0.42	83.79	26.91	189.46
11	230501		5317.00	127.74	17.00	0.64	85.97	26.42	257.77
11	230701		35845.00	80.12	10.03	0.38	83.45	26.63	200.62
11	230801		7442.00	90.66	10.25	0.58	83.52	27.20	212.22
11	231001		159146.00	66.67	10.20	0.41	84.77	27.26	189.31
11	231002		14754.00	64.18	6.91	0.02	76.09	24.30	171.51
11	239997		1.00	1822.00	563.00	0.00	78.70	21.13	2484.83
11	240105		30259.00	53.12	9.14	0.17	78.02	25.87	166.32
11	240197		450.00	2.45	2.20	0.00	80.44	24.34	109.43
11	240198		5422.00	274.07	51.53	0.72	83.51	24.86	434.69
11	240199		3013.00	76.13	14.27	0.00	78.50	22.89	191.79
11	260101		168950.00	64.95	12.45	0.91	83.68	27.39	189.39
11	260201		267.00	124.83	20.67	1.48	83.53	22.89	253.41
11	260301		4446.00	83.36	16.09	1.07	80.64	27.87	209.04
11	260307		276.00	52.75	8.12	0.00	101.76	18.78	181.42
11	260501		37176.00	91.63	13.27	1.06	83.12	27.36	216.43
11	260601		1751.00	79.99	20.88	1.69	75.38	27.64	205.59
11	260603		25365.00	70.06	13.85	2.30	85.63	26.64	198.48
11	260607		315.00	30.39	16.77	1.04	74.50	22.29	144.98
11	260613		2917.00	70.72	17.43	0.98	78.73	24.98	192.85

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	260701		3962.00	92.66	13.81	1.29	85.88	26.75	220.39
11	260702		106.00	72.24	42.59	0.93	76.38	32.23	224.38
11	260706		132441.00	69.64	12.12	0.90	82.86	27.26	192.78
11	270101		143813.00	71.67	9.11	0.35	83.96	27.06	192.15
11	270301		83675.00	67.22	9.35	0.30	82.38	27.00	186.25
11	270302		3644.00	87.68	14.06	0.23	99.89	29.82	231.68
11	270501		60314.00	62.00	8.16	0.39	82.77	26.86	180.19
11	279997		44.00	725.84	47.80	0.00	68.81	22.74	865.19
11	280101		7.00	10.57	0.14	0.00	86.65	23.50	120.86
11	280301		65.00	16.38	1.74	0.00	81.74	25.96	125.82
11	280401		20.00	0.00	0.00	0.00	94.41	23.40	117.81
11	300101		6704.00	49.88	8.35	1.54	72.41	23.64	155.82
11	300197		1123.00	198.31	38.68	0.65	88.12	30.64	356.40
11	300199		723.00	239.93	25.96	0.97	86.47	23.73	377.07
11	300401		63558.00	53.19	8.75	0.25	82.17	25.79	170.16
11	300497		2947.00	72.50	10.73	0.20	70.22	22.61	176.27
11	300498		7.00	56.57	16.86	0.29	77.20	22.98	173.90
11	300499		960.00	104.02	12.45	0.02	79.48	22.51	218.48
11	301401		45.00	119.53	78.18	2.62	98.29	23.97	322.60
11	309996		87.00	285.60	9.32	0.00	89.08	23.52	407.52
11	309997		41.00	343.63	119.20	0.00	111.87	23.38	598.08
11	310101		422.00	76.96	23.30	2.16	87.47	23.27	213.16
11	310301		126.00	63.33	38.60	3.67	71.57	21.29	198.46
11	319998		22.00	166.86	43.23	0.09	118.13	23.76	352.07

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	360108		60392.00	71.90	15.17	1.84	78.80	26.39	194.10
11	380101		101349.00	56.33	8.49	0.29	86.15	26.81	178.07
11	380201		33469.00	48.72	6.85	0.18	87.32	26.92	170.00
11	389997		81.00	78.79	12.28	0.11	105.66	23.73	220.58
11	400101		20604.00	75.93	11.20	0.49	84.54	30.43	202.59
11	400201		21592.00	67.68	11.00	0.81	85.57	28.48	193.54
11	400401		5408.00	80.60	6.87	0.52	81.50	22.46	191.95
11	400501		103743.00	76.89	13.29	0.84	84.67	27.64	203.35
11	400502		14.00	789.50	48.21	0.50	57.19	28.93	924.34
11	400503		11580.00	111.65	13.09	0.93	75.31	25.35	226.33
11	400504		17210.00	120.19	18.38	0.92	84.21	27.70	251.41
11	400601		10898.00	103.02	15.54	1.83	90.33	27.17	237.88
11	400603		1259.00	65.05	13.82	0.45	91.63	24.71	195.66
11	400702		1638.00	66.04	14.04	0.23	98.57	24.82	203.70
11	400703		26872.00	66.14	12.79	1.31	82.69	23.61	186.53
11	400801		33047.00	99.96	15.98	1.33	83.63	25.67	226.58
11	420101		215729.00	51.34	6.63	0.20	85.29	27.21	170.67
11	420701		82888.00	57.99	10.05	0.33	84.02	27.21	179.60
11	420901		2925.00	53.51	10.59	0.97	76.12	23.43	164.62
11	421101		126.00	221.92	7.96	0.18	74.11	30.31	334.48
11	421601		18335.00	61.48	8.35	0.25	82.02	26.31	178.41
11	430106		72.00	216.38	0.00	0.00	94.41	23.40	334.19
11	440401		9.00	90.00	66.11	0.00	87.81	28.75	272.67
11	440701		1581.00	81.27	9.90	0.35	86.73	25.52	203.77

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	450101		20193.00	59.25	14.48	0.00	77.48	27.87	179.07
11	450201		30801.00	56.41	10.08	0.21	86.74	26.83	180.26
11	450301		1315.00	91.42	10.24	0.69	94.23	27.26	223.85
11	450401		42061.00	54.10	8.99	0.45	81.35	26.56	171.45
11	450601		88074.00	61.52	8.42	0.30	85.05	27.06	182.35
11	450701		37860.00	57.77	10.56	0.58	84.36	27.07	180.34
11	450801		160242.00	52.40	7.82	0.23	83.70	26.89	171.04
11	450898		230.00	100.48	11.53	0.17	73.85	21.88	207.91
11	450901		4765.00	75.49	7.75	0.25	80.39	23.81	187.68
11	451001		70460.00	51.36	7.32	0.21	82.45	26.53	167.87
11	451101		154099.00	51.50	7.08	0.24	84.01	26.77	169.60
11	459997		4720.00	72.26	11.92	0.07	76.66	23.19	184.10
11	459998		258.00	210.95	2.15	0.02	88.28	22.83	324.23
11	459999		677.00	100.06	11.51	0.22	86.50	24.49	222.77
11	500101		3597.00	53.77	7.64	0.54	93.06	24.45	179.46
11	500201		124.00	248.65	39.31	0.00	78.76	35.02	401.74
11	500202		8118.00	161.51	28.06	2.96	88.10	26.53	307.17
11	500204		21.00	141.19	7.05	0.00	67.24	23.74	239.22
11	500205		66.00	49.09	1.33	0.00	66.86	13.59	130.88
11	500206		1144.00	156.11	29.45	4.68	91.69	29.18	311.11
11	500207		819.00	126.58	7.59	0.01	103.76	32.07	270.00
11	500301		1503.00	137.83	18.19	0.94	99.40	25.50	281.85
11	500402		9783.00	124.16	23.74	6.69	86.81	27.63	269.03
11	500501		13425.00	69.50	19.60	0.35	81.15	27.23	197.84

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	500502		1025.00	124.03	29.09	0.36	72.46	25.40	251.34
11	500503		6013.00	123.80	26.13	0.66	86.08	27.88	264.55
11	500504		1223.00	141.72	33.05	0.43	74.50	23.69	273.38
11	500505		390.00	119.53	19.99	0.71	78.08	29.29	247.60
11	500599		1159.00	234.99	41.20	0.45	84.22	28.65	389.50
11	500601		2742.00	38.60	15.95	0.00	66.77	28.90	150.22
11	500602		16412.00	54.84	8.27	0.34	81.52	25.58	170.55
11	500605		11078.00	98.95	31.28	2.52	86.06	25.85	244.66
11	500701		44146.00	50.40	9.50	0.76	82.94	26.42	170.02
11	500703		17803.00	54.78	15.08	0.59	83.60	28.64	182.69
11	500705		15958.00	134.82	21.71	1.19	86.52	27.17	271.41
11	500708		5614.00	175.74	25.40	1.06	87.88	25.61	315.69
11	500709		2092.00	142.11	18.59	5.22	86.64	30.67	283.23
11	500710		483.00	153.73	31.47	1.98	81.10	27.97	296.25
11	500798		276.00	81.29	6.72	0.43	69.77	22.27	180.48
11	500799		1577.00	232.02	28.14	11.70	95.27	29.53	396.66
11	500902		53271.00	56.38	11.93	1.71	81.90	26.67	178.59
11	500903		18744.00	178.60	57.49	3.58	85.53	27.55	352.74
11	500904		10538.00	99.35	18.92	2.21	86.84	28.45	235.77
11	500999		21.00	67.00	9.00	1.00	101.76	18.78	197.55
11	509997		353.00	167.96	77.57	4.51	89.41	28.75	368.21
11	512201		1582.00	50.27	17.93	0.21	67.12	30.85	166.39
11	520101		87562.00	67.84	10.40	0.21	86.09	27.22	191.76
11	520201		3897.00	60.73	6.82	0.06	78.12	24.42	170.15

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
11	520302		80371.00	77.78	10.38	0.30	85.63	27.11	201.20
11	520803		1310.00	71.34	14.27	0.21	85.48	26.65	197.96
11	521001		378.00	58.01	1.67	0.00	69.96	23.54	153.17
11	521002		420.00	88.26	31.93	0.00	69.47	25.92	215.58
11	521101		1134.00	70.18	11.78	1.03	77.92	24.00	184.92
11	521401		13302.00	63.43	11.16	0.24	86.09	27.41	188.33
11	529997		309.00	48.28	7.34	0.08	70.28	17.88	143.87
11	529998		536.00	42.22	6.68	0.00	54.93	22.91	126.74
12	010101		2016.00	119.65	25.33	0.27	70.89	21.26	237.40
12	010201		2653.00	99.30	21.09	0.56	66.30	21.96	209.22
12	010301		1334.00	124.36	60.08	0.68	70.70	22.26	278.08
12	010302		2376.00	128.17	47.12	0.50	78.22	23.03	277.03
12	010304		3952.00	105.41	37.15	0.94	73.47	23.90	240.87
12	010505		664.00	107.95	4.58	0.00	61.48	17.72	191.73
12	010507		981.00	121.30	33.11	0.92	95.84	26.59	277.77
12	010601		666.00	103.84	36.82	3.37	90.20	27.79	262.02
12	010602		880.00	126.39	42.90	1.70	89.89	27.04	287.91
12	010603		7329.00	90.99	45.43	2.53	78.82	26.50	244.26
12	010604		1492.00	81.28	39.21	0.33	65.62	23.91	210.36
12	010605		3057.00	103.01	40.46	1.21	76.29	26.73	247.69
12	010606		801.00	67.34	34.83	0.20	65.30	23.15	190.81
12	010607		3436.00	113.44	30.26	4.47	74.93	28.96	252.06
12	010610		117.00	62.49	23.60	9.16	98.51	32.45	226.20
12	019994		28.00	368.46	7.57	0.00	90.76	25.58	492.37

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	019995		137.00	314.69	103.75	0.05	82.63	32.83	533.95
12	019997		398.00	131.75	108.76	1.22	81.83	26.21	349.78
12	019998		4416.00	122.20	49.18	0.69	70.02	24.84	266.94
12	019999		667.00	116.04	29.44	5.08	75.65	29.58	255.79
12	030201		56.00	152.82	115.11	0.00	78.43	20.02	366.38
12	030203		48.00	95.00	0.00	0.00	101.76	18.78	215.55
12	030301		54.00	133.00	0.00	0.00	101.76	18.78	253.55
12	030401		113.00	89.19	3.05	0.00	70.07	20.52	182.83
12	030601		712.00	104.73	4.27	0.00	61.33	21.00	191.32
12	039997		177.00	3.90	0.92	0.00	56.99	21.24	83.05
12	039998		6.00	133.00	0.00	0.00	101.76	18.78	253.55
12	080102		1312.00	91.68	27.63	0.30	96.48	32.10	248.19
12	080301		490.00	117.32	41.35	0.00	82.79	27.57	269.03
12	080705		1196.00	106.48	16.02	0.52	85.42	31.07	239.53
12	080706		3247.00	90.73	20.51	0.25	82.34	26.66	220.49
12	080709		253.00	122.05	53.10	0.00	96.60	29.43	301.19
12	081105		2230.00	99.53	21.66	4.43	78.92	23.48	228.03
12	081203		14.00	104.07	35.43	0.00	85.10	24.92	249.53
12	081209		163.00	211.44	31.36	0.00	97.91	55.01	395.72
12	089995		58.00	119.48	15.83	0.00	101.79	38.12	275.21
12	089997		72.00	206.81	25.97	0.01	32.73	11.49	277.01
12	089998		796.00	255.35	46.59	1.48	80.27	23.92	407.61
12	089999		191.00	183.45	43.81	4.39	72.17	22.53	326.35
12	090201		3110.00	101.37	16.25	0.31	86.02	27.09	231.04

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	090401		303.00	142.05	23.98	0.02	90.24	38.34	294.62
12	090501		272.00	181.39	20.23	0.15	86.00	27.14	314.91
12	090701		604.00	137.81	25.38	0.02	74.54	32.02	269.77
12	099997		13.00	59.08	38.46	0.00	61.97	32.30	191.80
12	099998		246.00	78.66	28.02	0.00	70.24	29.67	206.58
12	099999		8.00	94.38	40.88	0.00	61.48	17.72	214.44
12	100101		1391.00	154.35	20.56	0.83	88.43	24.54	288.71
12	100103		798.00	203.36	28.53	0.34	86.86	27.09	346.19
12	100104		3342.00	128.76	32.10	0.20	86.06	27.71	274.84
12	109995		142.00	12.94	0.37	0.01	31.61	11.07	55.99
12	109997		188.00	15.21	0.43	0.01	31.61	11.07	58.32
12	109998		268.00	194.31	34.03	0.00	83.57	41.50	353.41
12	109999		69.00	36.25	1.01	0.01	31.61	11.07	79.95
12	120301		1107.00	109.79	6.88	0.00	82.39	26.22	225.28
12	120403		16182.00	83.08	35.64	0.00	66.02	21.60	206.34
12	120405		10971.00	76.32	56.09	0.98	78.87	24.81	237.07
12	120410		131.00	170.98	11.42	0.00	83.30	22.39	288.09
12	120501		6391.00	96.52	36.41	1.22	82.14	34.49	250.77
12	120503		14906.00	112.39	39.32	0.89	74.19	28.61	255.39
12	120504		14330.00	87.44	32.71	1.55	81.06	28.84	231.60
12	120506		84.00	140.65	6.68	0.00	95.24	19.88	262.45
12	120507		498.00	148.34	37.83	1.70	89.85	29.47	307.19
12	129994		6.00	0.00	0.00	0.00	68.44	20.70	89.14
12	129995		30.00	125.20	6.90	0.00	60.79	32.62	225.51

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	129996		81.00	38.30	1.31	0.00	85.89	20.07	145.57
12	129997		358.00	114.79	29.44	0.34	73.40	22.38	240.35
12	129998		438.00	37.18	42.75	0.33	78.06	22.97	181.28
12	129999		6.00	239.33	56.83	0.00	57.68	22.73	376.58
12	131501		1882.00	116.49	13.81	1.40	98.67	27.25	257.62
12	131596		168.00	95.29	24.01	0.00	72.08	24.55	215.94
12	139997		5.00	355.80	0.60	0.20	80.32	34.53	471.45
12	139998		17.00	926.94	143.35	0.00	94.41	23.40	1188.10
12	150101		1459.00	90.56	24.98	1.25	78.04	26.53	221.36
12	150201		1239.00	105.50	25.08	0.54	74.40	22.14	227.65
12	150301		10227.00	131.70	35.74	0.86	80.88	24.55	273.73
12	150302		2.00	1196.50	177.50	0.00	85.72	23.73	1483.45
12	150303		16304.00	146.02	36.63	2.25	79.62	25.53	290.04
12	150304		63.00	266.14	66.41	0.00	66.02	23.82	422.40
12	150310		1221.00	118.08	15.22	0.42	99.05	23.42	256.19
12	150401		69.00	43.99	27.28	0.00	94.90	30.92	197.08
12	150403		1475.00	110.53	34.87	4.37	90.98	28.48	269.24
12	150404		237.00	141.51	64.32	20.30	76.24	24.29	326.66
12	150405		654.00	107.15	18.96	36.44	65.63	23.32	251.50
12	150410		1957.00	128.05	33.64	0.55	74.02	24.05	260.31
12	150411		5108.00	155.17	45.21	6.54	81.33	27.41	315.66
12	150503		45.00	45.33	9.04	0.00	77.02	28.94	160.34
12	150505		57.00	69.30	11.93	0.00	89.70	36.89	207.81
12	150506		158.00	57.94	23.82	0.25	76.33	22.66	181.00

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	150507		246.00	28.20	11.54	0.00	72.45	25.25	137.44
12	150603		1967.00	153.51	60.22	5.93	68.87	21.72	310.26
12	150607		15.00	667.40	182.00	0.00	94.41	23.40	967.21
12	150611		714.00	127.40	24.64	1.71	75.44	25.91	255.10
12	150701		6208.00	38.25	6.88	3.18	38.90	13.20	100.41
12	150702		1151.00	183.77	43.50	10.10	73.67	21.81	332.85
12	150805		665.00	240.08	47.73	1.44	83.90	26.99	400.14
12	150810		15271.00	148.51	30.59	4.08	81.73	25.35	290.26
12	150901		3166.00	51.66	9.49	0.02	31.61	11.07	103.85
12	150903		42.00	18.57	3.40	0.00	31.61	11.07	64.65
12	151102		1624.00	108.74	23.59	0.72	74.95	22.47	230.46
12	159994		180.00	72.32	41.94	0.00	65.69	22.85	202.80
12	159995		453.00	162.47	62.55	0.42	79.93	23.68	329.04
12	159997		563.00	122.78	14.37	0.51	50.46	19.02	207.14
12	159998		558.00	184.48	73.22	2.14	83.07	23.84	366.74
12	159999		25.00	374.52	10.32	1.60	84.90	26.52	497.86
12	160103		78.00	68.19	3.12	0.00	103.93	24.34	199.57
12	200201		409.00	141.16	14.36	0.02	114.50	30.56	300.60
12	200202		48740.00	73.29	14.46	0.35	84.74	28.15	200.99
12	200305		24.00	211.96	71.67	0.00	112.44	41.24	437.30
12	200306		1369.00	162.81	51.70	0.41	100.58	34.04	349.55
12	200404		2030.00	73.63	27.15	0.35	89.74	26.61	217.48
12	200405		184.00	73.31	18.10	0.64	77.95	24.80	194.80
12	200501		4519.00	112.03	22.82	0.39	94.50	34.26	264.00

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	200602		80.00	68.68	32.60	0.00	60.79	32.62	194.69
12	200604		6807.00	51.60	12.52	0.00	60.04	22.00	146.16
12	200605		608.00	77.20	6.20	0.00	91.69	21.37	196.46
12	209994		11.00	140.64	6.64	0.00	95.24	19.88	262.39
12	209995		217.00	186.30	42.47	0.00	48.94	18.56	296.29
12	209997		802.00	122.90	22.83	0.66	80.19	23.51	250.08
12	209998		4218.00	200.07	42.22	0.63	83.19	29.31	355.42
12	209999		268.00	162.91	441.08	2.10	69.21	22.78	698.08
12	220103		10064.00	53.61	17.33	0.25	95.97	33.35	200.51
12	229997		69.00	58.45	3.86	0.58	89.70	36.89	189.47
12	229998		335.00	128.31	47.54	0.13	92.27	36.12	304.38
12	229999		147.00	297.59	15.41	0.00	137.84	36.76	487.60
12	230401		13118.00	70.14	13.72	0.08	83.59	29.14	196.68
12	231001		1131.00	59.82	15.11	0.18	81.82	24.70	181.63
12	231101		14167.00	109.82	14.68	0.44	85.57	27.36	237.87
12	231198		21.00	1364.81	12.29	0.10	105.66	23.73	1506.58
12	240105		3881.00	71.51	17.15	0.41	80.14	29.71	198.91
12	249997		426.00	178.01	9.15	0.00	77.76	25.28	290.20
12	249998		72.00	354.65	72.85	0.00	83.30	24.59	535.39
12	250301		2648.00	69.71	15.11	0.02	85.60	25.49	195.92
12	259997		146.00	102.29	17.02	0.00	85.72	23.73	228.76
12	259998		39.00	270.85	56.77	0.03	78.38	27.40	433.42
12	260101		4235.00	45.78	1.44	0.00	86.67	21.97	155.85
12	260601		3232.00	76.67	22.07	0.44	85.75	23.00	207.93

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	260704		2505.00	83.79	23.10	2.88	88.78	29.74	228.29
12	260705		4046.00	88.10	28.87	0.12	88.53	28.64	234.26
12	270101		141.00	1018.75	183.10	0.00	85.72	23.73	1311.30
12	270301		43883.00	76.38	13.52	0.36	79.81	26.16	196.23
12	270501		27.00	244.52	102.04	0.00	72.02	27.64	446.22
12	310301		811.00	70.55	29.26	4.70	96.59	29.01	230.11
12	310501		96.00	69.68	15.90	4.32	68.44	20.70	179.04
12	319997		22.00	144.36	32.91	8.95	68.44	20.70	275.37
12	319998		16.00	65.75	56.88	2.31	71.80	24.06	220.79
12	319999		3.00	1777.33	405.33	110.33	68.44	20.70	2382.14
12	380101		122.00	153.98	19.35	0.01	94.47	26.29	294.10
12	400101		409.00	155.10	32.44	0.40	85.01	26.30	299.26
12	400401		27.00	93.22	69.44	0.00	107.89	29.61	300.17
12	400601		34.00	147.06	0.00	0.00	95.24	19.88	262.18
12	400801		3377.00	109.08	22.23	2.62	92.08	27.56	253.56
12	410205		177.00	24.21	111.34	7.55	73.03	35.29	251.43
12	410301		208.00	169.35	15.49	10.17	83.92	23.90	302.82
12	419995		1.00	4124.00	1223.00	0.00	85.72	23.73	5456.45
12	420101		2989.00	72.54	11.57	0.09	82.41	24.37	190.99
12	430102		5439.00	57.18	12.20	0.17	81.59	27.23	178.36
12	430106		405.00	63.89	23.95	0.67	55.09	33.16	176.76
12	430107		58640.00	50.92	12.10	0.32	83.23	26.18	172.75
12	430109		6744.00	12.60	4.23	0.21	72.20	23.73	112.97
12	430199		204.00	52.03	7.23	0.20	100.97	27.60	188.03

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	430201		7081.00	42.65	24.83	1.42	87.93	28.20	185.02
12	430202		3987.00	65.07	41.80	1.60	88.98	27.95	225.40
12	430203		12348.00	46.10	25.92	1.22	85.30	26.62	185.16
12	439994		156.00	47.15	36.82	0.04	108.88	25.71	218.61
12	439995		105.00	249.35	126.84	2.23	81.93	27.81	488.16
12	439997		9171.00	14.19	3.26	0.02	102.07	28.65	148.19
12	439998		1499.00	132.02	31.98	0.45	82.02	28.83	275.30
12	439999		31.00	226.65	52.77	9.84	58.11	30.35	377.71
12	440401		109.00	129.11	26.95	0.00	86.43	22.25	264.75
12	440501		321.00	108.91	23.91	0.17	82.74	21.30	237.02
12	440701		5844.00	68.93	11.67	0.19	80.86	26.27	187.92
12	449995		361.00	63.79	9.87	0.04	36.42	12.32	122.43
12	449997		876.00	66.77	9.10	1.18	66.72	20.20	163.98
12	449998		1389.00	199.11	41.95	0.22	79.20	27.17	347.65
12	449999		138.00	582.57	92.70	1.30	62.77	18.48	757.81
12	450701		326.00	83.84	10.29	2.80	87.38	23.53	207.85
12	451101		624.00	54.56	9.49	0.00	81.48	25.97	171.50
12	460101		1140.00	52.92	36.36	0.00	64.89	25.90	180.08
12	460199		508.00	5.32	2.64	0.21	87.14	23.75	119.07
12	460201		9416.00	94.88	23.57	1.68	82.83	28.64	231.60
12	460299		5036.00	22.17	19.52	6.66	75.34	23.32	147.00
12	460302		9491.00	76.73	25.76	1.06	77.91	27.02	208.48
12	460303		373.00	21.45	16.53	0.00	83.67	29.34	150.99
12	460399		6102.00	88.56	14.24	0.14	66.46	24.84	194.24

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	460401		536.00	103.96	25.90	0.00	109.22	33.55	272.64
12	460402		271.00	89.93	0.83	0.00	84.10	24.17	199.02
12	460403		2631.00	76.19	23.14	0.75	92.60	26.99	219.67
12	460405		44.00	44.14	7.80	0.00	83.92	23.90	159.76
12	460408		1293.00	32.40	20.31	0.11	73.46	24.03	150.29
12	460501		1823.00	55.84	34.25	22.78	73.36	26.15	212.38
12	460599		24.00	120.25	1.00	0.00	122.48	39.26	282.99
12	469994		263.00	130.41	37.69	0.00	97.85	55.07	321.02
12	469997		390.00	56.95	15.01	0.87	94.54	27.58	194.94
12	469998		426.00	56.75	11.80	2.81	89.90	25.00	186.26
12	469999		40.00	573.10	54.73	0.00	104.23	28.95	761.01
12	470101		34.00	216.79	74.85	0.00	90.20	36.19	418.03
12	470103		2303.00	142.90	39.28	3.16	67.01	24.58	276.93
12	470104		4896.00	132.11	17.26	3.33	78.01	25.21	255.92
12	470105		4285.00	131.94	31.25	3.86	79.44	28.35	274.84
12	470106		245.00	182.77	18.96	0.00	69.58	19.91	291.21
12	470199		763.00	65.78	3.54	0.71	84.11	30.43	184.57
12	470201		23508.00	114.21	26.08	1.78	85.46	28.21	255.74
12	470302		737.00	74.08	2.13	0.00	68.05	23.16	167.42
12	470303		2989.00	135.81	31.65	1.76	79.78	27.94	276.93
12	470603		10242.00	78.62	17.28	0.31	79.07	23.14	198.43
12	470604		53116.00	114.53	22.89	1.87	78.33	26.06	243.68
12	470605		5037.00	125.15	28.46	0.01	65.11	24.13	242.85
12	470606		2522.00	159.28	23.30	6.82	79.72	34.12	303.24

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	470609		4768.00	92.52	58.73	6.23	78.31	24.43	260.23
12	479994		35.00	149.00	23.34	0.00	100.98	27.74	301.06
12	479995		302.00	98.84	17.91	0.13	72.08	20.84	209.80
12	479996		312.00	191.11	27.39	0.93	92.72	26.18	338.33
12	479997		539.00	82.91	11.99	0.21	59.74	18.92	173.77
12	479998		2428.00	157.48	47.21	0.41	78.38	23.24	306.72
12	479999		173.00	264.63	29.43	3.32	80.45	33.21	411.05
12	480101		6924.00	110.49	31.29	2.03	78.32	27.47	249.60
12	480102		6274.00	135.42	22.42	12.87	84.60	25.81	281.12
12	480103		591.00	134.24	34.09	1.07	70.07	23.26	262.72
12	480104		455.00	208.22	49.49	1.27	78.06	25.54	362.58
12	480105		2879.00	143.49	20.40	5.01	77.11	24.56	270.56
12	480201		2339.00	168.06	37.92	2.02	85.14	27.07	320.22
12	480205		3415.00	176.89	22.59	3.19	86.06	28.40	317.13
12	480206		393.00	302.57	42.03	0.12	88.57	34.32	467.60
12	480208		809.00	160.44	54.01	0.31	72.55	26.97	314.28
12	480212		4804.00	130.32	27.20	1.93	76.33	26.07	261.86
12	480299		490.00	224.92	25.11	6.05	91.65	24.65	372.38
12	480503		5611.00	133.01	31.06	0.68	72.96	24.11	261.83
12	480506		2681.00	82.56	16.74	0.42	85.36	25.90	210.98
12	480507		399.00	77.80	25.36	18.47	64.98	20.45	207.07
12	480508		21542.00	94.19	36.32	3.59	77.18	24.96	236.24
12	480520		551.00	115.46	120.54	3.07	65.88	22.33	327.28
12	480599		56.00	31.34	4.23	0.00	70.09	22.67	128.33

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	480702		75.00	43.87	0.13	0.00	49.74	20.36	114.10
12	489995		409.00	147.21	122.50	1.97	68.17	28.45	368.30
12	489997		635.00	102.11	52.12	2.53	83.47	25.54	265.77
12	489998		291.00	202.67	88.18	42.06	77.40	25.18	435.50
12	489999		123.00	11.91	1.46	0.02	31.61	11.07	56.07
12	490101		51.00	160.29	86.18	0.00	112.22	31.93	390.63
12	490102		112.00	88.96	47.27	0.00	85.26	25.16	246.65
12	490105		39.00	108.33	15.79	0.00	83.75	24.45	232.32
12	490107		179.00	109.84	26.70	0.00	86.66	24.54	247.75
12	490202		77.00	150.10	14.70	7.71	81.25	31.77	285.55
12	490205		17899.00	80.87	61.70	2.79	77.85	24.57	247.79
12	499997		16.00	0.00	0.81	0.00	56.99	21.24	79.04
12	499998		238.00	200.83	149.52	0.00	75.36	22.47	448.18
12	500101		36.00	37.94	3.36	0.00	43.72	22.44	107.47
12	500401		12431.00	140.12	24.08	2.41	81.37	26.54	274.53
12	500406		5648.00	137.47	18.26	0.40	87.25	25.33	268.71
12	500602		99.00	118.31	16.75	0.20	71.60	23.61	230.47
12	500901		201.00	107.60	40.31	4.81	94.41	23.40	270.53
12	500904		72.00	105.83	1.03	0.00	122.48	39.26	268.60
12	509995		80.00	407.66	58.45	0.00	85.55	23.66	575.32
12	509997		248.00	146.34	41.14	0.73	83.73	29.59	301.53
12	509998		103.00	488.59	45.24	5.13	81.30	23.44	643.70
12	509999		2.00	2109.00	216.50	0.00	122.48	39.26	2487.24
12	510202		156.00	0.00	0.00	0.00	94.41	23.40	117.81

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	510203		822.00	142.41	14.75	0.00	85.72	23.73	266.60
12	510205		8317.00	81.71	14.70	1.03	91.78	29.47	218.68
12	510601		6140.00	212.81	42.16	2.00	81.70	28.75	367.42
12	510602		7586.00	251.77	64.54	0.19	85.49	30.84	432.83
12	510702		1522.00	73.50	14.14	0.00	81.49	29.54	198.67
12	510703		574.00	63.42	4.79	0.00	89.29	24.02	181.52
12	510705		170.00	29.15	27.99	0.26	105.52	23.78	186.69
12	510707		9586.00	103.51	18.16	1.16	85.46	25.61	233.90
12	510801		4031.00	87.13	21.02	2.83	102.25	28.75	241.98
12	510803		4263.00	145.11	41.66	0.00	85.08	28.18	300.03
12	510805		4851.00	86.16	28.32	0.19	92.82	34.90	242.39
12	510806		4124.00	186.16	32.57	0.25	82.27	24.15	325.40
12	510807		1706.00	177.87	30.93	0.00	78.82	33.64	321.26
12	510808		2249.00	164.71	67.91	1.07	81.84	30.39	345.93
12	510901		140.00	113.94	44.76	4.84	97.77	32.32	293.64
12	510902		244.00	42.96	33.94	1.28	71.47	30.33	179.98
12	510903		316.00	0.00	41.28	0.00	82.77	29.30	153.34
12	510904		42161.00	42.46	25.69	0.23	87.59	26.57	182.54
12	510905		954.00	110.41	39.61	12.23	80.08	26.45	268.79
12	510907		17884.00	118.50	29.42	1.82	85.68	26.63	262.05
12	510908		9095.00	104.11	27.14	1.51	78.61	26.48	237.84
12	510909		5895.00	165.00	33.28	1.07	87.49	28.20	315.04
12	510910		3197.00	147.69	26.31	10.26	82.15	26.05	292.46
12	510911		360.00	313.15	9.34	0.00	78.90	33.79	435.18

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	511004		5201.00	125.19	37.95	1.82	79.72	25.99	270.68
12	511501		7825.00	65.82	13.43	0.24	84.78	27.79	192.06
12	511502		2386.00	99.65	30.60	0.41	81.65	25.48	237.79
12	511601		95426.00	229.74	30.27	1.93	85.12	27.81	374.87
12	511612		2269.00	132.21	18.44	0.00	81.97	38.71	271.32
12	511613		40851.00	128.31	32.95	0.02	75.75	29.53	266.56
12	511614		56239.00	97.48	24.39	0.60	85.29	26.74	234.50
12	511615		482.00	51.61	1.32	0.02	31.61	11.07	95.63
12	511803		522.00	152.81	8.63	0.00	76.12	28.37	265.92
12	512604		156.00	73.78	16.83	4.58	68.44	20.70	184.33
12	519994		622.00	128.13	45.64	0.00	82.24	24.67	280.67
12	519995		173.00	187.49	42.68	0.20	60.45	22.04	312.86
12	519996		1027.00	105.02	84.84	2.07	87.60	24.99	304.52
12	519997		7007.00	21.36	1.79	0.02	41.80	13.66	78.63
12	519998		24444.00	167.38	36.14	6.25	83.43	27.61	320.80
12	519999		851.00	81.50	24.95	1.78	77.16	24.25	209.66
12	520101		1628.00	101.66	13.12	0.02	70.72	21.72	207.24
12	520201		18444.00	69.13	12.00	0.20	80.55	25.51	187.39
12	520203		693.00	78.31	13.40	0.00	101.21	34.29	227.22
12	520204		3198.00	66.93	11.26	0.53	78.16	25.57	182.45
12	520205		2369.00	73.61	42.19	30.28	91.02	28.46	265.57
12	520302		18849.00	95.88	14.44	0.30	84.44	25.36	220.41
12	520401		24469.00	91.21	21.40	1.43	82.55	25.92	222.52
12	520402		61.00	229.48	29.84	0.00	110.20	33.93	403.44

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	520403		850.00	76.26	14.56	1.90	90.15	28.28	211.16
12	520404		31151.00	59.73	16.25	0.65	82.87	27.48	186.98
12	520405		1546.00	121.77	8.78	1.02	121.94	32.53	286.04
12	520406		108.00	68.19	3.12	49.13	103.93	24.34	248.71
12	520407		61440.00	92.30	18.30	1.12	78.42	26.53	216.68
12	520408		29494.00	84.42	16.32	0.70	76.79	26.00	204.23
12	520701		7215.00	77.53	17.54	0.40	84.90	27.16	207.53
12	520803		2527.00	87.56	28.61	0.00	78.03	25.66	219.87
12	520807		606.00	161.67	32.91	0.00	77.02	23.87	295.47
12	520902		3496.00	81.53	25.18	0.67	84.24	27.96	219.58
12	521001		5307.00	73.57	17.94	0.22	83.49	25.26	200.48
12	521002		595.00	54.42	2.97	0.19	84.93	25.45	167.97
12	521003		5383.00	61.93	9.20	0.08	82.44	28.20	181.85
12	521101		969.00	132.94	33.60	0.01	103.99	28.54	299.08
12	521202		75084.00	107.24	15.43	1.69	84.61	26.11	235.08
12	521203		7333.00	124.61	20.54	2.48	82.18	26.21	256.03
12	521204		38379.00	102.64	20.98	2.92	82.27	26.81	235.63
12	521205		2946.00	109.51	20.07	1.46	78.49	28.62	238.15
12	521401		2938.00	86.70	13.64	0.45	81.89	24.95	207.62
12	521402		895.00	69.26	10.60	0.33	85.18	26.12	191.49
12	521501		16984.00	41.85	10.87	0.00	89.30	28.31	170.33
12	529994		1615.00	72.87	5.93	0.37	74.44	22.65	176.27
12	529995		1007.00	202.66	32.16	0.50	85.72	26.13	347.18
12	529996		429.00	146.42	32.59	0.25	90.68	35.06	304.99

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
12	529997		3790.00	77.96	23.42	1.07	82.51	27.79	212.76
12	529998		4439.00	149.45	24.87	1.30	77.39	25.71	278.71
12	529999		602.00	170.21	21.00	3.17	79.17	25.82	299.36
14	320101		522.00	107.98	18.51	0.00	82.85	37.13	246.48
14	320103		123820.00	87.49	14.36	0.39	87.88	28.49	218.61
14	320104		383135.00	52.66	8.30	0.25	85.43	27.61	174.25
14	320113		85793.00	75.49	18.54	0.48	86.23	28.41	209.15
15	069999		13.00	0.00	72.08	0.00	137.84	36.76	246.67
15	139999		147.00	52.40	0.83	3.22	61.39	14.42	132.26
15	169999		12.00	0.00	32.67	0.00	98.29	23.97	154.93
15	239999		48.00	66.88	32.67	0.00	98.29	23.97	221.80
15	340103		17.00	152.18	1.00	0.65	101.86	26.25	281.93
15	469999		21.00	52.38	59.48	0.00	137.84	36.76	286.45
15	479999		7.00	432.00	0.00	0.00	137.84	36.76	606.59
15	499999		2.00	0.00	234.00	0.00	137.84	36.76	408.59
15	509999		5.00	120.00	187.40	0.00	137.84	36.76	481.99
16	010101		137.00	97.85	28.64	0.18	67.08	21.67	215.43
16	010201		270.00	98.96	28.89	0.00	63.22	17.80	208.87
16	010301		13.00	355.46	138.77	0.00	60.59	16.76	571.58
16	010302		72.00	124.06	65.86	0.00	66.86	20.42	277.20
16	010304		9.00	100.56	124.67	0.00	62.10	31.56	318.89
16	010505		337.00	27.93	5.48	0.00	67.24	23.74	124.39
16	010507		1.00	0.00	312.00	0.00	137.84	36.76	486.59
16	010601		96.00	87.46	27.00	0.00	58.47	32.84	205.78

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	010602		88.00	30.85	40.06	0.00	76.20	31.45	178.56
16	010603		508.00	82.51	38.33	0.00	70.08	28.71	219.63
16	010604		66.00	130.38	47.67	0.00	55.09	33.16	266.30
16	010605		41.00	335.68	64.46	0.00	79.40	27.03	506.58
16	010606		6.00	0.00	138.67	0.00	76.12	28.37	243.15
16	010607		24.00	150.83	47.67	0.00	55.09	33.16	286.75
16	030601		290.00	16.66	5.49	0.00	67.24	23.74	113.13
16	080301		9.00	0.00	227.56	0.00	76.12	28.37	332.04
16	080401		2.00	0.00	192.50	0.00	76.12	28.37	296.98
16	080706		301.00	24.81	19.78	0.00	89.80	27.86	162.26
16	080709		22.00	0.00	4.45	0.00	62.62	21.61	88.69
16	081105		375.00	43.33	66.23	0.00	89.09	24.64	223.29
16	090401		3.00	0.00	328.67	0.00	137.84	36.76	503.26
16	090501		6.00	0.00	32.67	0.00	98.29	23.97	154.93
16	090701		82.00	15.35	34.30	0.00	82.66	29.30	161.62
16	100101		154.00	68.95	69.69	0.00	66.68	29.80	235.12
16	100104		55.00	47.60	5.65	0.00	78.23	20.60	152.09
16	120403		272.00	65.71	19.08	0.00	75.59	21.20	181.59
16	120405		494.00	145.90	87.53	0.02	79.95	30.60	344.00
16	120501		28.00	12.07	179.54	0.00	73.90	27.21	292.72
16	120502		54.00	41.80	29.54	0.28	72.97	22.57	167.15
16	120503		36.00	35.75	105.03	0.00	81.97	26.39	249.14
16	120504		2385.00	54.62	25.63	0.49	82.06	27.69	190.49
16	129994		138.00	529.09	13.22	0.00	80.44	24.34	647.09

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	131200		926.00	10.90	6.32	0.02	67.88	24.36	109.48
16	131501		634.00	41.46	18.25	0.06	75.73	25.22	160.71
16	131596		857.00	23.32	5.96	0.06	121.17	34.10	184.61
16	150101		10.00	0.00	32.70	0.00	98.29	23.97	154.96
16	150201		143.00	2.80	3.85	0.06	67.04	14.10	87.85
16	150301		104.00	136.19	118.98	3.48	77.03	22.55	358.24
16	150303		322.00	260.36	176.19	0.00	63.11	20.30	519.96
16	150310		39.00	332.10	49.69	0.87	59.32	20.57	462.56
16	150403		126.00	131.52	179.94	0.00	70.03	24.19	405.67
16	150410		3.00	0.00	38.00	0.00	81.63	31.01	150.64
16	150411		519.00	28.86	42.82	0.52	76.20	22.73	171.14
16	150503		245.00	27.55	15.20	0.00	76.68	28.64	148.06
16	150506		492.00	54.96	47.01	0.00	75.98	29.98	207.93
16	150603		229.00	203.05	58.34	0.00	56.12	32.91	350.42
16	150701		8384.00	30.95	14.40	1.66	61.41	21.00	129.41
16	150702		273.00	28.21	64.15	0.00	81.04	30.01	203.41
16	150805		95.00	94.38	40.94	0.00	61.48	17.72	214.51
16	150810		316.00	24.67	69.61	0.10	98.60	25.06	218.04
16	150811		22.00	68.18	3.14	0.00	103.93	24.34	199.59
16	150901		13775.00	131.66	23.21	0.02	32.83	12.21	199.94
16	150903		138.00	35.97	47.61	0.00	73.03	35.29	191.90
16	151102		24.00	23.75	138.08	271.71	67.76	29.92	531.22
16	200201		32.00	5.53	70.34	0.00	78.70	21.13	175.71
16	200202		1212.00	12.93	8.76	0.08	85.33	25.71	132.81

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	200305		33.00	0.24	0.15	0.00	49.74	20.36	70.50
16	200501		37.00	43.24	42.97	0.62	70.09	22.67	179.60
16	220103		117.00	126.61	17.50	0.00	76.19	28.31	248.61
16	230401		198.00	41.20	29.43	0.00	105.11	31.06	206.80
16	230501		31.00	0.00	81.13	0.00	137.84	36.76	255.72
16	231001		654.00	67.92	35.73	0.04	96.40	29.65	229.74
16	231101		317.00	77.49	45.13	0.00	100.39	28.21	251.21
16	231196		5.00	262.60	14.00	0.00	55.09	33.16	364.85
16	240105		5098.00	40.15	74.04	0.00	64.11	24.72	203.03
16	270301		828.00	51.11	20.41	3.01	91.97	28.60	195.10
16	270501		3.00	82.67	730.00	0.00	73.03	35.29	920.99
16	310301		78.00	0.00	203.40	0.00	137.84	36.76	377.99
16	310501		569.00	35.05	25.58	0.16	76.96	26.92	164.67
16	319996		22.00	75.00	5.45	0.00	67.24	23.74	171.43
16	400801		33.00	362.24	17.61	0.00	65.34	25.10	470.29
16	420101		126.00	6.02	4.21	0.00	119.93	33.27	163.44
16	430102		279.00	22.90	3.01	0.00	69.21	23.85	118.97
16	430107		1226.00	11.22	7.21	0.00	80.20	26.93	125.55
16	430109		580.00	805.10	210.48	0.00	72.92	26.73	1115.23
16	430199		58.00	13.02	6.26	0.00	71.91	22.24	113.43
16	430201		308.00	8.88	19.82	0.00	82.31	24.37	135.39
16	430202		60.00	7.60	10.67	0.00	81.70	24.51	124.48
16	430203		156.00	19.53	61.38	0.00	82.24	24.36	187.52
16	439996		28.00	0.00	0.00	0.00	76.12	28.37	104.48

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	440401		114.00	14.67	45.31	0.00	55.73	32.67	148.37
16	440701		104.00	350.32	60.74	0.97	73.80	27.67	513.50
16	450101		2.00	0.00	312.00	0.00	137.84	36.76	486.59
16	451101		211.00	4.43	8.81	0.00	74.30	23.79	111.33
16	460101		28.00	23.32	46.61	0.00	77.32	25.60	172.85
16	460201		813.00	73.73	50.65	1.26	103.43	29.27	258.34
16	460302		159.00	30.96	79.72	0.19	85.16	28.92	224.97
16	460303		41.00	0.00	38.10	0.00	81.63	31.01	150.74
16	460401		145.00	64.99	74.56	0.00	81.73	38.56	259.84
16	460402		33.00	22.06	1.85	0.00	67.24	23.74	114.89
16	460403		1500.00	133.09	51.59	2.08	68.91	20.38	276.04
16	460408		35.00	46.94	65.63	0.00	69.72	28.69	210.98
16	460501		165.00	72.47	44.52	0.00	98.52	42.32	257.83
16	469994		40.00	119.88	45.78	0.00	112.44	41.24	319.33
16	469996		701.00	28.45	48.55	0.00	71.59	33.94	182.52
16	470101		574.00	71.65	51.65	0.00	56.47	33.32	213.09
16	470103		1.00	320.00	82.00	14.00	57.68	22.73	496.42
16	470104		372.00	23.41	17.13	0.00	73.77	24.39	138.70
16	470105		1341.00	36.62	13.27	0.04	37.94	13.52	101.38
16	470106		243.00	0.00	0.00	0.00	84.55	21.54	106.09
16	470201		3791.00	44.78	8.72	0.00	90.01	30.63	174.15
16	470303		1187.00	63.59	17.17	0.02	73.26	26.44	180.47
16	470408		19.00	94.37	116.37	0.00	76.67	30.94	318.35
16	470501		1315.00	6.08	5.97	0.00	76.10	28.44	116.58

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	470603		194.00	144.49	19.93	0.00	90.91	23.89	279.23
16	470604		966.00	127.52	55.96	0.00	88.90	31.06	303.43
16	470605		66.00	175.48	81.98	0.00	66.87	29.44	353.78
16	470606		431.00	93.14	13.59	0.02	96.53	27.95	231.24
16	479996		18.00	55.17	121.67	0.00	77.05	36.85	290.73
16	480101		375.00	83.63	56.68	0.42	73.89	23.14	237.75
16	480102		23.00	592.52	83.70	0.00	65.16	23.27	764.65
16	480104		4.00	0.00	32.75	0.00	98.29	23.97	155.01
16	480105		24.00	329.88	27.92	0.00	62.44	18.36	438.59
16	480201		723.00	110.12	21.98	0.00	62.10	18.37	212.56
16	480206		3.00	0.00	277.33	0.00	76.12	28.37	381.82
16	480212		207.00	38.39	57.50	0.07	68.89	27.47	192.32
16	480303		24.00	33.92	5.46	0.00	67.24	23.74	130.35
16	480503		424.00	34.29	40.71	0.00	89.38	24.04	188.43
16	480506		177.00	81.59	7.69	0.00	50.97	18.82	159.08
16	480507		269.00	20.16	38.75	0.00	102.10	26.19	187.20
16	480508		1542.00	70.01	96.27	0.03	78.34	24.64	269.29
16	480599		52.00	0.00	32.67	0.00	98.29	23.97	154.94
16	480702		1064.00	113.93	7.14	0.00	108.74	29.20	259.02
16	489999		30.00	122.17	14.97	0.00	96.55	32.84	266.53
16	490101		3.00	0.00	312.33	0.00	137.84	36.76	486.93
16	490102		21.00	0.00	0.00	0.00	101.32	26.81	128.13
16	490107		216.00	118.63	40.17	0.18	79.35	25.73	264.06
16	490202		345.00	34.97	11.00	0.00	66.90	23.72	136.59

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	490205		3775.00	250.55	77.17	0.00	77.36	26.28	431.36
16	490299		21.00	5.62	3.95	0.00	58.95	23.90	92.42
16	499996		8.00	0.00	23.88	0.00	85.09	39.97	148.94
16	500101		21.00	0.00	168.38	0.00	102.57	31.96	302.91
16	500401		953.00	41.94	35.91	0.07	80.86	26.59	185.37
16	500406		297.00	41.70	71.82	0.00	76.64	25.58	215.74
16	500602		6.00	0.00	138.67	0.00	76.12	28.37	243.15
16	500901		174.00	19.03	11.75	0.00	115.25	35.54	181.59
16	500904		35.00	0.00	128.80	0.00	121.97	34.60	285.37
16	510203		44.00	68.20	3.11	0.00	103.93	24.34	199.59
16	510205		525.00	38.32	35.02	0.30	82.33	29.76	185.73
16	510601		176.00	146.18	95.84	3.88	65.42	22.72	334.05
16	510602		8.00	1130.13	259.88	0.00	94.41	23.40	1507.81
16	510603		43.00	0.00	0.00	0.00	84.55	21.54	106.09
16	510702		335.00	14.93	31.19	0.00	95.38	24.55	166.04
16	510707		1292.00	48.56	51.05	0.05	77.00	30.66	207.32
16	510709		156.00	0.00	0.00	0.00	94.41	23.40	117.81
16	510801		49.00	246.76	44.06	0.00	86.65	23.50	400.96
16	510803		5.00	0.00	49.00	0.00	81.63	31.01	161.64
16	510805		818.00	41.79	24.64	0.08	76.45	26.89	169.85
16	510806		143.00	98.35	50.01	0.76	79.89	23.95	252.96
16	510808		48.00	57.63	13.67	0.00	76.21	18.38	165.88
16	510901		195.00	23.77	45.14	0.08	86.64	27.87	183.50
16	510902		102.00	71.44	34.26	0.00	69.06	18.56	193.33

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	510904		21875.00	62.93	20.58	0.07	69.06	21.46	174.10
16	510905		22.00	0.00	133.23	0.00	76.12	28.37	237.71
16	510907		240.00	68.94	25.89	0.16	88.53	23.74	207.25
16	510908		88.00	26.08	33.42	0.14	79.59	24.32	163.55
16	511004		1446.00	69.34	19.29	0.01	83.16	25.61	197.41
16	511501		251.00	41.84	28.31	0.00	80.81	23.44	174.41
16	511502		3143.00	14.56	34.49	0.00	88.94	26.46	164.45
16	511601		1843.00	39.11	61.01	0.44	86.73	34.99	222.27
16	511612		13908.00	53.88	28.30	0.09	85.61	24.46	192.34
16	511613		474.00	62.50	2.84	0.00	56.99	21.24	143.56
16	511614		6044.00	35.16	33.58	0.02	80.50	34.79	184.04
16	511615		21.00	34.24	29.52	0.00	84.55	21.54	169.85
16	512604		366.00	29.89	36.62	0.00	92.84	25.05	184.40
16	519994		575.00	108.17	0.00	0.00	56.99	21.24	186.40
16	519996		1244.00	31.22	16.27	0.00	93.67	21.56	162.73
16	519997		523.00	22.32	22.73	0.00	69.01	28.48	142.53
16	520101		3235.00	19.42	8.53	0.02	71.05	25.39	124.41
16	520201		1533.00	25.18	21.10	0.02	84.72	23.89	154.91
16	520203		143.00	100.70	73.76	3.28	71.85	30.24	279.83
16	520204		196.00	90.04	32.03	0.00	95.54	42.32	259.93
16	520205		278.00	29.04	246.06	0.05	76.40	29.03	380.59
16	520207		63.00	20.54	49.63	0.00	88.46	35.64	194.27
16	520302		576.00	159.43	50.84	0.19	81.67	25.28	317.42
16	520401		1255.00	132.25	91.87	1.94	84.21	24.18	334.45

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
16	520404		1451.00	92.44	28.68	0.26	72.93	23.43	217.74
16	520407		3766.00	68.57	37.51	0.41	75.36	22.70	204.55
16	520408		1255.00	117.36	82.68	1.36	84.79	25.01	311.20
16	520701		420.00	32.55	25.36	0.07	103.09	30.45	191.51
16	520803		199.00	33.47	67.62	0.00	85.06	27.18	213.33
16	520807		81.00	29.06	1.35	0.00	73.04	24.10	127.54
16	520902		5.00	60.00	106.00	1.60	70.09	22.67	260.36
16	521001		719.00	4.53	21.84	0.00	78.43	25.02	129.82
16	521002		23.00	259.04	59.09	16.09	68.44	20.70	423.36
16	521003		397.00	60.44	17.92	0.00	76.35	24.44	179.16
16	521101		86.00	0.00	64.88	0.00	108.87	27.39	201.14
16	521202		6120.00	79.51	44.61	0.15	76.64	25.19	226.11
16	521203		153.00	145.75	82.54	0.00	99.22	27.71	355.22
16	521204		954.00	61.26	34.35	0.55	81.59	26.43	204.20
16	521205		145.00	26.25	32.59	0.00	121.69	32.15	212.67
16	521401		100.00	21.66	12.35	0.00	75.62	23.80	133.43
16	521501		7616.00	17.24	21.71	0.31	87.83	24.96	152.03
16	529994		76.00	66.96	38.55	0.00	102.15	34.74	242.40
16	529996		22.00	47.27	31.50	0.00	83.90	26.40	189.07
16	529997		4.00	0.00	32.75	0.00	98.29	23.97	155.01
17	320110		10904.00	24.00	34.65	0.00	88.74	29.98	177.37
17	320113		12697.00	31.71	21.78	0.08	83.39	27.70	164.66
17	320114		8711.00	39.74	28.68	0.06	84.87	30.56	183.90
17	320115		896.00	40.75	9.34	0.00	89.17	22.12	161.38

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
17	320116		552.00	40.97	0.93	0.00	96.03	20.57	158.50
17	320117		258.00	130.51	41.87	0.00	94.27	19.86	286.51
17	320118		29.00	26.83	8.66	0.00	43.72	22.44	101.64
17	320119		212.00	19.43	6.15	0.00	53.72	17.90	97.21
17	320120		25129.00	33.60	58.17	0.00	83.50	34.10	209.37
17	320123		24462.00	23.67	43.74	0.00	81.04	31.62	180.08
17	320124		18916.00	23.48	45.09	0.05	84.07	34.57	187.27
17	320125		411.00	158.91	96.28	0.00	95.88	36.66	387.73
17	320126		84.00	68.33	57.83	0.00	71.14	24.03	221.33
17	320127		266.00	23.62	43.37	0.00	74.86	28.95	170.80
17	320128		22.00	26.82	8.64	0.00	43.72	22.44	101.62
17	320129		584.00	2.24	1.26	0.02	33.44	11.43	48.40
18	320101		72.00	49.61	27.56	0.00	85.09	39.97	202.23
18	320104		12.00	176.67	41.33	0.00	85.09	39.97	343.06
18	320130		45134.00	27.24	19.20	0.09	75.72	27.92	150.17
18	320132		6362.00	38.43	10.01	0.01	89.15	25.28	162.87
18	320133		20691.00	24.83	17.92	0.00	79.43	27.13	149.32
18	320134		14273.00	33.53	19.94	0.00	79.91	28.49	161.86
18	320135		810.00	66.82	11.77	0.00	90.35	29.42	198.35
18	320136		1541.00	31.26	6.84	0.00	99.01	24.20	161.31
18	320137		366.00	24.83	7.61	0.00	68.17	23.82	124.43
18	320138		110.00	22.86	3.77	0.00	67.86	23.36	117.86
19	320140		212784.00	22.95	12.40	0.10	75.30	26.25	137.00
19	320148		66.00	117.77	32.42	0.00	98.29	23.97	272.46

PCS	CIP	TITLE	Student Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
19	320150		107967.00	24.02	15.90	0.08	72.09	24.59	136.68
19	320158		591.00	23.61	17.82	0.00	82.08	30.70	154.20
19	320160		64682.00	47.21	9.95	0.03	72.43	22.60	152.21
19	320169		939.00	172.51	17.34	0.00	67.11	19.16	276.12
19	330102		3099.00	44.10	13.49	0.61	73.79	25.41	157.41
TOTAL			6422055.0	72.81	15.45	0.73	82.55	26.86	198.39