

Fiscal Year 2006 Unit Cost Report

(Unrestricted Costs Only)
for the
Illinois Public Community Colleges



Illinois Community College Board
401 East Capitol Avenue
Springfield, Illinois 62701-1711
Telephone: (217) 785-0123
www.iccb.state.il.us
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**HIGHLIGHTS OF THE FISCAL YEAR 2006 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2006 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$208.43.

2. The fiscal year 2006 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$208.43
full instructional unit cost	\$219.44
total institutional unit cost	\$229.49

(See Table 3 for details.)

3. The fiscal year 2006 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$76.17
direct department cost	\$15.82
direct equipment cost	\$.65
allocated indirect cost	\$86.94
operation and maintenance cost	\$28.86

(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 2006 were as follows:

academic administration and planning cost	\$13.87
academic support cost	\$10.70
student services cost	\$17.79
Institutional Support	\$44.60

(See Table 7 for details.)

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5. The *Fiscal Year 2006 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	\$200.72
Business Occupational	\$209.61
Technical Occupational	\$252.03
Health Occupational	\$279.79
Remedial Education	\$198.10
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$158.16

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2006 were \$64.1 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 2006 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 2006</u>	<u>FY 2005</u>	<u>FY 2004</u>
503	BLACK HAWK	\$194.91	\$192.77	\$180.32
508	CHICAGO	\$207.81	\$189.34	\$171.26
50806	DALEY	\$180.85	\$154.38	\$133.93
50801	KENNEDY-KING	\$331.12	\$307.24	\$280.40
50803	MALCOLM X	\$198.64	\$184.37	\$165.70
50805	OLIVE HARVEY	\$260.11	\$264.10	\$249.14
50804	TRUMAN	\$168.85	\$143.83	\$142.17
50802	WASHINGTON	\$209.64	\$203.30	\$180.73
50807	WILBUR WRIGHT	\$198.80	\$183.07	\$155.95
507	DANVILLE	\$249.65	\$217.80	\$209.05
502	DUPAGE	\$234.52	\$219.25	\$204.01
509	ELGIN	\$279.73	\$228.60	\$232.42
512	HARPER	\$253.37	\$243.86	\$229.12
540	HEARTLAND	\$166.76	\$158.14	\$94.33
519	HIGHLAND	\$223.36	\$193.55	\$183.48
514	ILLINOIS CENTRAL	\$211.39	\$195.16	\$200.28
529	ILLINOIS EASTERN	\$120.11	\$123.46	\$121.93
52904	FRONTIER	\$110.09	\$120.42	\$123.28
52901	LINCOLN TRAIL	\$123.22	\$138.49	\$136.34
52902	OLNEY CENTRAL	\$163.09	\$153.49	\$150.80
52903	WABASH VALLEY	\$97.18	\$98.52	\$96.01
513	ILLINOIS VALLEY	\$185.95	\$184.28	\$171.23
525	JOLIET	\$226.18	\$211.63	\$198.15
520	KANKAKEE	\$218.53	\$193.45	\$165.41
501	KASKASKIA	\$156.33	\$152.59	\$132.87
523	KISHWAUKEE	\$204.67	\$196.03	\$195.62
532	LAKE COUNTY	\$236.28	\$231.72	\$225.02
517	LAKE LAND	\$151.27	\$164.01	\$133.75
536	LEWIS & CLARK	\$175.72	\$166.11	\$158.28
526	LINCOLN LAND	\$229.69	\$220.57	\$210.86
530	LOGAN	\$174.96	\$167.87	\$168.31
528	MC HENRY	\$263.93	\$251.91	\$232.52
524	MORAIN VALLEY	\$166.78	\$161.13	\$166.50
527	MORTON	\$206.65	\$216.75	\$234.48
535	OAKTON	\$261.65	\$256.12	\$233.22
505	PARKLAND	\$210.83	\$209.08	\$193.83
515	PRAIRIE STATE	\$224.94	\$247.85	\$220.33
521	REND LAKE	\$156.04	\$147.94	\$159.09
537	RICHLAND	\$202.37	\$219.77	\$194.09
511	ROCK VALLEY	\$191.32	\$181.01	\$182.45
518	SANDBURG	\$202.88	\$193.23	\$181.17
506	SAUK VALLEY	\$223.38	\$226.06	\$228.31
531	SHAWNEE	\$220.28	\$194.90	\$154.90
510	SOUTH SUBURBAN	\$270.66	\$252.23	\$227.07
533	SOUTHEASTERN	\$168.77	\$150.06	\$156.37
522	SOUTHWESTERN	\$182.40	\$182.56	\$168.39
534	SPOON RIVER	\$241.26	\$189.71	\$201.79
504	TRITON	\$168.37	\$173.22	\$176.50
516	WAUBONSEE	\$215.67	\$197.41	\$191.56
539	WOOD	\$204.97	\$185.08	\$196.27
	STATE AVERAGES	\$208.43	\$198.39	\$186.63

Section I

**FISCAL YEAR 2006 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 \$64,103,777.

Table 2
COMPARISON OF FISCAL YEAR 2006 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	\$208.43	\$6,253
Full Instructional Cost	\$219.44	\$6,583
Total Institutional Cost	\$229.49	\$6,885

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Table 3

**FISCAL YEAR 2006 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	132,047	\$194.91	\$0.22	\$16.60	\$4.18	\$215.90	\$0.00	\$10.44	\$226.34
508	CHICAGO	1,019,564	\$207.81	\$0.00	\$2.13	\$8.99	\$218.93	\$0.00	\$4.33	\$223.26
50806	DALEY	188,387	\$180.85	\$0.00	\$2.09	\$8.82	\$191.75	\$0.00	\$1.59	\$193.34
50801	KENNEDY-KING	95,034	\$331.12	\$0.00	\$2.92	\$12.36	\$346.40	\$0.00	\$6.15	\$352.55
50803	MALCOLM X	133,505	\$198.64	\$0.00	\$1.86	\$7.85	\$208.35	\$0.00	\$1.87	\$210.22
50805	OLIVE HARVEY	78,677	\$260.11	\$0.00	\$1.94	\$8.20	\$270.25	\$0.00	\$4.16	\$274.41
50804	TRUMAN	211,429	\$168.85	\$0.00	\$0.58	\$2.44	\$171.87	\$0.00	\$5.24	\$177.11
50802	WASHINGTON	140,751	\$209.64	\$0.00	\$1.91	\$8.07	\$219.62	\$0.00	\$7.70	\$227.32
50807	WILBUR WRIGHT	171,781	\$198.80	\$0.00	\$4.11	\$17.36	\$220.27	\$0.00	\$4.45	\$224.72
507	DANVILLE	50,333	\$249.65	\$0.44	\$0.00	\$3.85	\$253.94	\$0.00	\$4.12	\$258.06
502	DUPAGE	504,332	\$234.52	\$12.65	\$4.98	\$3.30	\$255.45	\$0.00	\$15.43	\$270.88
509	ELGIN	160,785	\$279.73	\$0.25	\$0.00	\$19.27	\$299.24	\$0.00	\$20.93	\$320.17
512	HARPER	289,825	\$253.37	\$0.33	\$0.00	\$9.99	\$263.69	\$0.00	\$12.36	\$276.05
540	HEARTLAND	92,116	\$166.76	\$0.43	\$0.47	\$8.97	\$176.63	\$0.00	\$24.05	\$200.68
519	HIGHLAND	52,784	\$223.36	\$0.74	\$0.00	\$13.29	\$237.40	\$0.00	\$8.09	\$245.49
514	ILLINOIS CENTRAL	220,078	\$211.39	\$1.22	\$13.87	\$24.33	\$250.82	\$0.00	\$9.19	\$260.01
529	ILLINOIS EASTERN	170,536	\$120.11	\$0.32	\$0.00	\$3.10	\$123.53	\$0.00	\$0.32	\$123.85
52904	FRONTIER	28,452	\$110.09	\$0.35	\$0.00	\$3.70	\$114.13	\$0.00	\$0.10	\$114.23
52901	LINCOLN TRAIL	34,766	\$123.22	\$0.33	\$0.00	\$3.51	\$127.06	\$0.00	\$0.10	\$127.16
52902	OLNEY CENTRAL	40,008	\$163.09	\$0.51	\$0.00	\$3.84	\$167.44	\$0.00	\$0.15	\$167.59
52903	WABASH VALLEY	67,310	\$97.18	\$0.20	\$0.00	\$9.17	\$99.57	\$0.00	\$0.63	\$100.20
513	ILLINOIS VALLEY	81,445	\$185.95	\$0.00	\$23.22	\$7.76	\$216.93	\$0.00	\$8.84	\$225.77
525	JOLIET	217,969	\$226.18	\$0.77	\$0.00	\$2.94	\$229.89	\$0.22	\$20.08	\$250.19
520	KANKAKEE	72,635	\$218.53	\$0.59	\$0.52	\$3.71	\$223.35	\$0.00	\$2.94	\$226.29
501	KASKASKIA	101,547	\$156.33	\$0.00	\$0.00	\$0.00	\$156.33	\$0.00	\$3.31	\$159.64
523	KISHWAUKEE	74,895	\$204.67	\$0.32	\$0.00	\$0.00	\$204.99	\$0.00	\$5.26	\$210.25
532	LAKE COUNTY	259,361	\$236.28	\$0.24	\$1.43	\$15.86	\$253.81	\$0.00	\$15.26	\$269.07
517	LAKE LAND	175,649	\$151.27	\$0.22	\$2.05	\$2.99	\$156.53	\$0.00	\$4.47	\$161.00
536	LEWIS & CLARK	120,984	\$175.72	\$0.31	\$0.00	\$0.00	\$176.03	\$0.00	\$1.79	\$177.82
526	LINCOLN LAND	130,391	\$229.69	\$0.52	\$0.00	\$0.00	\$230.21	\$0.00	\$16.87	\$247.08
530	LOGAN	139,226	\$174.96	\$0.00	\$0.00	\$3.07	\$178.03	\$0.00	\$3.22	\$181.25
528	MC HENRY	104,057	\$263.93	\$0.29	\$0.00	\$7.66	\$271.88	\$0.00	\$31.63	\$303.51
524	MORAIN VALLEY	298,533	\$166.78	\$0.25	\$0.23	\$0.00	\$167.26	\$0.00	\$10.05	\$177.31
527	MORTON	67,869	\$206.65	\$0.93	\$61.19	\$1.45	\$270.22	\$0.00	\$4.31	\$274.53
535	OAKTON	197,129	\$261.65	\$0.41	\$0.00	\$7.51	\$269.58	\$0.00	\$11.11	\$280.69
505	PARKLAND	186,870	\$210.83	\$0.00	\$0.00	\$5.39	\$216.21	\$0.11	\$14.25	\$230.57
515	PRAIRIE STATE	85,327	\$224.94	\$0.18	\$0.00	\$0.00	\$225.12	\$0.00	\$17.57	\$242.69
521	REND LAKE	79,527	\$156.04	\$0.42	\$1.55	\$0.00	\$158.01	\$0.00	\$4.15	\$162.16
537	RICHLAND	63,618	\$202.37	\$1.40	\$0.22	\$8.21	\$212.19	\$0.00	\$8.36	\$220.55
511	ROCK VALLEY	160,382	\$191.32	\$0.00	\$0.18	\$0.00	\$191.51	\$0.00	\$25.82	\$217.33
518	SANDBURG	63,958	\$202.88	\$0.35	\$0.00	\$5.81	\$209.03	\$0.00	\$3.20	\$212.23
506	SAUK VALLEY	48,122	\$223.38	\$1.21	\$0.34	\$5.60	\$230.53	\$0.00	\$7.44	\$237.97
531	SHAWNEE	51,341	\$220.28	\$0.01	\$12.07	\$0.00	\$232.36	\$0.00	\$4.37	\$236.73
510	SOUTH SUBURBAN	147,086	\$270.66	\$0.12	\$2.95	\$10.81	\$284.54	\$0.00	\$5.51	\$290.05
533	SOUTHEASTERN	61,680	\$168.77	\$0.23	\$0.32	\$2.40	\$171.72	\$0.00	\$0.50	\$172.22
522	SOUTHWESTERN	239,035	\$182.40	\$0.34	\$0.80	\$13.86	\$197.40	\$0.00	\$6.05	\$203.45
534	SPOON RIVER	37,093	\$241.26	\$0.72	\$24.07	\$7.27	\$273.31	\$0.00	\$6.93	\$280.24
504	TRITON	254,725	\$168.37	\$0.27	\$1.66	\$1.48	\$171.77	\$0.91	\$3.71	\$176.39
516	WAUBONSEE	143,982	\$215.67	\$0.80	\$0.00	\$5.61	\$222.08	\$0.00	\$17.15	\$239.23
539	WOOD	51,793	\$204.97	\$0.21	\$0.00	\$1.99	\$207.18	\$0.00	\$6.22	\$213.40
	STATE TOTALS	6,408,629	\$208.43	\$1.28	\$3.06	\$6.67	\$219.44	\$0.05	\$10.00	\$229.49

Section II

FISCAL YEAR 2006
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 2006 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 2006 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	\$ 76.17	\$2,285
Direct Instructional Departmental Cost	\$ 15.82	\$ 475
Direct Instructional Equipment Cost	\$.65	\$ 20
Allocated Cost	\$ 86.94	\$2,608
Operation and Maintenance Cost	\$ 28.86	\$ 866
NET INSTRUCTIONAL COST	\$208.43	\$6,253

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Table 5

**FISCAL YEAR 2006 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	132,047	\$77.34	\$6.57	\$0.06	\$86.92	\$24.01	\$194.91
508	CHICAGO	1,019,564	\$74.06	\$17.26	\$0.00	\$83.30	\$33.19	\$207.81
50806	DALEY	188,387	\$70.20	\$13.66	\$0.00	\$68.63	\$28.36	\$180.85
50801	KENNEDY-KING	95,034	\$109.73	\$53.38	\$0.00	\$110.66	\$57.34	\$331.12
50803	MALCOLM X	133,505	\$65.12	\$8.51	\$0.00	\$85.80	\$39.21	\$198.64
50805	OLIVE HARVEY	78,677	\$86.34	\$22.49	\$0.00	\$101.01	\$50.28	\$260.11
50804	TRUMAN	211,429	\$62.52	\$9.28	\$0.00	\$73.40	\$23.65	\$168.85
50802	WASHINGTON	140,751	\$77.27	\$17.84	\$0.00	\$88.82	\$25.71	\$209.64
50807	WILBUR WRIGHT	171,781	\$71.49	\$14.95	\$0.00	\$81.86	\$30.50	\$198.80
507	DANVILLE	50,333	\$79.92	\$16.66	\$0.75	\$111.91	\$40.42	\$249.65
502	DUPAGE	504,332	\$99.76	\$17.10	\$0.62	\$90.76	\$26.28	\$234.52
509	ELGIN	160,785	\$100.09	\$12.00	\$6.45	\$115.25	\$45.94	\$279.73
512	HARPER	289,825	\$80.16	\$13.68	\$0.62	\$116.03	\$42.89	\$253.37
540	HEARTLAND	92,116	\$76.37	\$4.74	\$0.56	\$67.35	\$17.75	\$166.76
519	HIGHLAND	52,784	\$96.37	\$4.29	\$0.14	\$94.97	\$27.60	\$223.36
514	ILLINOIS CENTRAL	220,078	\$69.35	\$37.74	\$0.06	\$71.06	\$33.18	\$211.39
529	ILLINOIS EASTERN	170,536	\$50.76	\$9.41	\$1.22	\$44.45	\$14.26	\$120.11
52904	FRONTIER	28,452	\$32.01	\$6.06	\$0.21	\$60.00	\$11.80	\$110.09
52901	LINCOLN TRAIL	34,766	\$45.66	\$6.26	\$0.00	\$52.95	\$18.36	\$123.22
52902	OLNEY CENTRAL	40,008	\$72.68	\$19.23	\$2.51	\$50.53	\$18.14	\$163.09
52903	WABASH VALLEY	67,310	\$48.30	\$6.63	\$1.51	\$29.87	\$10.88	\$97.18
513	ILLINOIS VALLEY	81,445	\$70.68	\$30.53	\$0.22	\$59.17	\$25.35	\$185.95
525	JOLIET	217,969	\$74.99	\$33.50	\$1.10	\$78.04	\$38.56	\$226.18
520	KANKAKEE	72,635	\$75.54	\$18.75	\$3.39	\$92.34	\$28.50	\$218.53
501	KASKASKIA	101,547	\$70.28	\$6.56	\$1.52	\$62.68	\$15.29	\$156.33
523	KISHWAUKEE	74,895	\$75.00	\$8.44	\$1.20	\$84.63	\$35.40	\$204.67
532	LAKE COUNTY	259,361	\$85.22	\$14.13	\$0.20	\$109.86	\$26.87	\$236.28
517	LAKE LAND	175,649	\$68.63	\$10.05	\$0.41	\$56.33	\$15.86	\$151.27
536	LEWIS & CLARK	120,984	\$65.58	\$5.97	\$0.00	\$68.72	\$35.46	\$175.72
526	LINCOLN LAND	130,391	\$91.98	\$19.21	\$1.16	\$86.33	\$30.99	\$229.69
530	LOGAN	139,226	\$68.02	\$8.10	\$0.17	\$72.19	\$26.48	\$174.96
528	MC HENRY	104,057	\$78.93	\$31.71	\$0.46	\$128.83	\$23.99	\$263.93
524	MORAIN VALLEY	298,533	\$57.02	\$15.82	\$0.05	\$71.39	\$22.49	\$166.78
527	MORTON	67,869	\$81.76	\$4.55	\$0.42	\$90.02	\$29.90	\$206.65
535	OAKTON	197,129	\$104.78	\$31.44	\$0.07	\$100.41	\$24.94	\$261.65
505	PARKLAND	186,870	\$85.46	\$5.60	\$0.00	\$95.33	\$24.43	\$210.83
515	PRAIRIE STATE	85,327	\$85.88	\$2.94	\$0.00	\$97.06	\$40.27	\$224.94
521	REND LAKE	79,527	\$75.20	\$10.25	\$0.00	\$45.70	\$24.90	\$156.04
537	RICHLAND	63,618	\$91.90	\$10.43	\$0.63	\$80.87	\$18.53	\$202.37
511	ROCK VALLEY	160,382	\$73.43	\$17.02	\$1.34	\$71.75	\$27.78	\$191.32
518	SANDBURG	63,958	\$63.87	\$36.03	\$0.37	\$82.71	\$19.90	\$202.88
506	SAUK VALLEY	48,122	\$71.22	\$21.65	\$1.42	\$99.80	\$29.30	\$223.38
531	SHAWNEE	51,341	\$73.83	\$4.48	\$0.12	\$120.71	\$21.15	\$220.28
510	SOUTH SUBURBAN	147,086	\$67.07	\$15.82	\$0.16	\$151.71	\$35.91	\$270.66
533	SOUTHEASTERN	61,680	\$75.80	\$3.75	\$0.10	\$64.54	\$24.57	\$168.77
522	SOUTHWESTERN	239,035	\$60.25	\$15.76	\$2.82	\$79.62	\$23.94	\$182.40
534	SPOON RIVER	37,093	\$80.82	\$5.46	\$0.00	\$127.56	\$27.42	\$241.26
504	TRITON	254,725	\$54.44	\$9.07	\$0.32	\$74.70	\$29.83	\$168.37
516	WAUBONSEE	143,982	\$66.09	\$6.60	\$0.04	\$116.49	\$26.45	\$215.67
539	WOOD	51,793	\$74.69	\$26.45	\$0.00	\$84.03	\$19.80	\$204.97
	STATE TOTALS	6,408,629	\$76.17	\$15.82	\$0.65	\$86.94	\$28.86	\$208.43

Section III

**FISCAL YEAR 2006 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2006 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 2006 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	\$ 13.87	\$ 416
Academic Support	\$ 10.70	\$ 321
Student Services	\$ 17.79	\$ 534
Institutional Support	\$ 44.60	\$ 1,338
TOTALS	\$ 86.96	\$ 2,609

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Table 7

**FISCAL YEAR 2006 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	132,047	\$17.15	\$7.12	\$14.91	\$47.75	\$86.92
508	CHICAGO	1,019,564	\$8.40	\$9.07	\$17.08	\$48.75	\$83.30
50806	DALEY	188,387	\$5.58	\$9.91	\$11.21	\$41.93	\$68.63
50801	KENNEDY-KING	95,034	\$16.24	\$12.22	\$21.13	\$61.07	\$110.66
50803	MALCOLM X	133,505	\$13.53	\$7.14	\$11.45	\$53.68	\$85.80
50805	OLIVE HARVEY	78,677	\$10.73	\$5.44	\$26.17	\$58.66	\$101.01
50804	TRUMAN	211,429	\$2.87	\$8.57	\$16.37	\$45.59	\$73.40
50802	WASHINGTON	140,751	\$8.56	\$8.15	\$22.80	\$49.31	\$88.82
50807	WILBUR WRIGHT	171,781	\$8.77	\$10.95	\$17.67	\$44.47	\$81.86
507	DANVILLE	50,333	\$13.59	\$14.63	\$18.96	\$64.72	\$111.91
502	DUPAGE	504,332	\$8.49	\$17.96	\$21.82	\$42.79	\$91.06
509	ELGIN	160,785	\$15.21	\$14.30	\$20.64	\$65.10	\$115.25
512	HARPER	289,825	\$18.38	\$8.08	\$28.08	\$61.50	\$116.03
540	HEARTLAND	92,116	\$4.85	\$9.78	\$18.09	\$34.62	\$67.35
519	HIGHLAND	52,784	\$13.98	\$7.93	\$18.47	\$54.61	\$94.98
514	ILLINOIS CENTRAL	220,078	\$6.26	\$10.86	\$5.18	\$48.52	\$70.82
529	ILLINOIS EASTERN	170,536	\$5.53	\$2.89	\$7.77	\$28.26	\$44.45
52904	FRONTIER	28,452	\$8.86	\$4.19	\$12.69	\$34.26	\$60.00
52901	LINCOLN TRAIL	34,766	\$6.32	\$2.77	\$9.83	\$34.02	\$52.95
52902	OLNEY CENTRAL	40,008	\$6.89	\$3.04	\$8.07	\$32.52	\$50.53
52903	WABASH VALLEY	67,310	\$2.90	\$2.31	\$4.44	\$20.21	\$29.87
513	ILLINOIS VALLEY	81,445	\$4.35	\$10.49	\$14.83	\$29.50	\$59.17
525	JOLIET	217,969	\$15.29	\$6.35	\$16.52	\$39.87	\$78.04
520	KANKAKEE	72,635	\$5.26	\$18.85	\$19.67	\$48.57	\$92.34
501	KASKASKIA	101,547	\$17.36	\$5.10	\$12.24	\$27.98	\$62.68
523	KISHWAUKEE	74,895	\$23.28	\$10.63	\$15.53	\$35.19	\$84.63
532	LAKE COUNTY	259,361	\$3.12	\$17.08	\$18.99	\$70.67	\$109.86
517	LAKE LAND	175,649	\$13.00	\$4.41	\$9.82	\$29.09	\$56.33
536	LEWIS & CLARK	120,984	\$6.11	\$10.77	\$14.90	\$36.94	\$68.72
526	LINCOLN LAND	130,391	\$19.73	\$5.68	\$16.98	\$43.93	\$86.33
530	LOGAN	139,226	\$11.31	\$5.73	\$18.65	\$36.51	\$72.19
528	MC HENRY	104,057	\$15.37	\$14.11	\$22.87	\$76.48	\$128.83
524	MORAIN VALLEY	298,533	\$5.74	\$8.85	\$16.58	\$40.22	\$71.39
527	MORTON	67,869	\$8.86	\$18.21	\$16.50	\$46.45	\$90.02
535	OAKTON	197,129	\$8.66	\$16.68	\$21.87	\$53.21	\$100.41
505	PARKLAND	186,870	\$24.86	\$13.07	\$18.44	\$38.96	\$95.33
515	PRAIRIE STATE	85,327	\$10.30	\$10.09	\$21.62	\$55.06	\$97.06
521	REND LAKE	79,527	\$6.12	\$5.32	\$8.77	\$25.62	\$45.82
537	RICHLAND	63,618	\$13.59	\$11.78	\$13.86	\$41.64	\$80.87
511	ROCK VALLEY	160,382	\$8.75	\$10.75	\$13.97	\$38.29	\$71.75
518	SANDBURG	63,958	\$18.99	\$10.75	\$20.96	\$32.01	\$82.71
506	SAUK VALLEY	48,122	\$15.73	\$13.59	\$20.56	\$49.93	\$99.80
531	SHAWNEE	51,341	\$24.91	\$5.45	\$26.99	\$63.30	\$120.65
510	SOUTH SUBURBAN	147,086	\$111.77	\$5.56	\$22.30	\$12.08	\$151.71
533	SOUTHEASTERN	61,680	\$14.39	\$5.47	\$12.62	\$32.06	\$64.54
522	SOUTHWESTERN	239,035	\$12.37	\$5.99	\$21.00	\$40.26	\$79.62
534	SPOON RIVER	37,093	\$25.63	\$6.14	\$20.42	\$75.36	\$127.56
504	TRITON	254,725	\$18.00	\$9.64	\$20.45	\$26.61	\$74.70
516	WAUBONSEE	143,982	\$21.32	\$30.14	\$17.82	\$47.24	\$116.53
539	WOOD	<u>51,793</u>	<u>\$3.80</u>	<u>\$13.11</u>	<u>\$19.60</u>	<u>\$47.52</u>	<u>\$84.03</u>
STATE TOTALS		6,408,629	\$13.87	\$10.70	\$17.79	\$44.60	\$86.96

Section IV

**FISCAL YEAR 2006 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 2006 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	\$200.72	\$6,022
Business Occupational	\$209.61	\$6,288
Technical Occupational	\$252.03	\$7,561
Health Occupational	\$279.79	\$8,394
Remedial Education	\$198.10	\$5,943
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$158.16	\$4,745
General Studies	\$206.19	\$6,186
All Fundable Instruction Areas	\$208.43	\$6,253

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Table 9

**FISCAL YEAR 2006 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	\$194.04	\$203.58	\$232.10	\$220.69	\$193.84	\$136.85	\$0.00	\$194.91
508	CHICAGO	\$235.42	\$216.73	\$310.33	\$303.49	\$207.89	\$151.46	\$0.00	\$207.81
50806	DALEY	\$208.45	\$199.57	\$414.02	\$371.29	\$164.34	\$127.20	\$0.00	\$180.85
50801	KENNEDY-KING	\$333.27	\$321.69	\$393.60	\$342.83	\$292.07	\$290.70	\$0.00	\$331.12
50803	MALCOLM X	\$227.45	\$207.67	\$225.24	\$269.11	\$210.00	\$162.43	\$0.00	\$198.64
50805	OLIVE HARVEY	\$293.64	\$317.86	\$336.99	\$292.81	\$264.81	\$197.01	\$0.00	\$260.11
50804	TRUMAN	\$219.75	\$211.09	\$262.79	\$311.33	\$200.21	\$132.26	\$0.00	\$168.85
50802	WASHINGTON	\$224.68	\$172.14	\$183.56	\$224.45	\$201.27	\$220.26	\$0.00	\$209.64
50807	WILBUR WRIGHT	\$215.11	\$203.90	\$269.69	\$276.58	\$195.03	\$149.24	\$0.00	\$198.80
507	DANVILLE	\$233.14	\$272.61	\$318.29	\$269.07	\$227.28	\$240.33	\$0.00	\$249.65
502	DUPAGE	\$217.48	\$246.38	\$317.36	\$326.82	\$208.80	\$211.50	\$0.00	\$234.52
509	ELGIN	\$260.39	\$272.56	\$365.88	\$397.74	\$250.00	\$227.97	\$0.00	\$279.73
512	HARPER	\$237.53	\$247.74	\$347.93	\$329.93	\$251.03	\$280.51	\$0.00	\$253.37
540	HEARTLAND	\$160.74	\$193.58	\$327.20	\$229.21	\$115.24	\$129.61	\$0.00	\$166.76
519	HIGHLAND	\$224.15	\$271.22	\$243.54	\$261.81	\$159.47	\$167.60	\$0.00	\$223.36
514	ILLINOIS CENTRAL	\$188.79	\$228.74	\$292.95	\$314.18	\$178.75	\$173.47	\$198.45	\$211.39
529	ILLINOIS EASTERN	\$109.01	\$148.75	\$112.70	\$163.89	\$128.09	\$62.21	\$0.00	\$120.11
52904	FRONTIER	\$96.43	\$130.36	\$139.63	\$124.04	\$173.71	\$73.21	\$0.00	\$110.09
52901	LINCOLN TRAIL	\$111.69	\$238.55	\$129.52	\$94.68	\$132.85	\$72.47	\$0.00	\$123.22
52902	OLNEY CENTRAL	\$125.16	\$153.93	\$180.82	\$257.93	\$123.85	\$73.59	\$0.00	\$163.09
52903	WABASH VALLEY	\$99.13	\$111.94	\$100.58	\$59.46	\$77.81	\$43.54	\$0.00	\$97.18
513	ILLINOIS VALLEY	\$170.01	\$190.93	\$219.03	\$246.81	\$166.05	\$220.84	\$0.00	\$185.95
525	JOLIET	\$200.33	\$241.66	\$351.46	\$299.48	\$191.22	\$0.00	\$0.00	\$226.18
520	KANKAKEE	\$209.18	\$218.70	\$274.36	\$258.09	\$206.38	\$161.94	\$0.00	\$218.53
501	KASKASKIA	\$139.42	\$150.86	\$183.11	\$218.78	\$92.35	\$176.09	\$144.17	\$156.33
523	KISHWAUKEE	\$182.02	\$215.71	\$305.34	\$272.85	\$186.81	\$0.00	\$0.00	\$204.67
532	LAKE COUNTY	\$225.51	\$240.15	\$280.70	\$358.14	\$225.81	\$207.92	\$0.00	\$236.28
517	LAKE LAND	\$135.94	\$144.54	\$168.47	\$220.32	\$147.14	\$194.51	\$194.57	\$151.27
536	LEWIS & CLARK	\$164.32	\$162.18	\$181.56	\$362.39	\$162.60	\$136.89	\$0.00	\$175.72
526	LINCOLN LAND	\$210.76	\$208.47	\$267.15	\$360.45	\$227.39	\$0.00	\$0.00	\$229.69
530	LOGAN	\$167.43	\$178.35	\$191.23	\$202.46	\$168.73	\$130.80	\$0.00	\$174.96
528	MC HENRY	\$257.04	\$252.54	\$395.42	\$292.20	\$230.13	\$1,027.86	\$0.00	\$263.93
524	MORAIN VALLEY	\$159.47	\$143.62	\$228.05	\$217.65	\$157.10	\$101.77	\$0.00	\$166.78
527	MORTON	\$192.36	\$190.39	\$310.06	\$302.10	\$187.04	\$0.00	\$0.00	\$206.65
535	OAKTON	\$251.60	\$257.95	\$397.15	\$301.36	\$230.52	\$190.15	\$0.00	\$261.65
505	PARKLAND	\$197.66	\$211.37	\$238.53	\$314.02	\$192.03	\$232.45	\$0.00	\$210.83
515	PRAIRIE STATE	\$201.85	\$246.46	\$317.47	\$399.03	\$188.66	\$0.00	\$0.00	\$224.94
521	REND LAKE	\$114.27	\$242.24	\$234.03	\$224.16	\$102.51	\$96.92	\$0.00	\$156.04
537	RICHLAND	\$184.95	\$189.47	\$220.51	\$288.86	\$177.65	\$0.00	\$0.00	\$202.37
511	ROCK VALLEY	\$174.03	\$184.20	\$280.04	\$266.52	\$165.18	\$0.00	\$0.00	\$191.32
518	SANDBURG	\$184.09	\$210.64	\$247.85	\$249.73	\$150.52	\$289.87	\$0.00	\$202.88
506	SAUK VALLEY	\$208.20	\$219.95	\$261.18	\$297.52	\$212.28	\$0.00	\$0.00	\$223.38
531	SHAWNEE	\$207.80	\$225.84	\$304.23	\$244.92	\$227.60	\$197.89	\$0.00	\$220.28
510	SOUTH SUBURBAN	\$261.90	\$246.53	\$331.34	\$334.42	\$254.72	\$207.27	\$347.39	\$270.66
533	SOUTHEASTERN	\$167.45	\$143.77	\$176.52	\$188.44	\$128.80	\$0.00	\$0.00	\$168.77
522	SOUTHWESTERN	\$172.88	\$186.91	\$193.10	\$248.14	\$168.93	\$0.00	\$0.00	\$182.40
534	SPOON RIVER	\$226.19	\$231.29	\$365.68	\$276.15	\$210.26	\$170.07	\$0.00	\$241.26
504	TRITON	\$166.38	\$162.88	\$232.66	\$250.86	\$184.59	\$115.22	\$0.00	\$168.37
516	WAUBONSEE	\$215.70	\$215.63	\$215.63	\$215.63	\$215.63	\$215.63	\$0.00	\$215.67
539	WOOD	\$182.98	\$190.04	\$268.59	\$325.62	\$182.66	\$0.00	\$0.00	\$204.97
	STATE TOTALS	\$200.72	\$209.61	\$252.03	\$279.79	\$198.10	\$158.16	\$206.19	\$208.43

Appendix A

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

Illinois Community College Board

Table A-1

**FISCAL YEAR 2006 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester Credit Hours	Net Instructional Unrestricted Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost	
503	BLACK HAWK	132,047	\$25,736,647	\$28,687	\$2,191,959	\$551,685	\$28,508,978	\$0	\$1,378,728	\$29,887,706
508	CHICAGO	1,019,564	\$211,877,086	\$0	\$2,170,002	\$9,163,454	\$223,210,542	\$0	\$4,418,241	\$227,628,783
50806	DALEY	188,387	\$34,069,275	\$0	\$393,557	\$1,661,141	\$36,123,973	\$0	\$300,209	\$36,424,182
50801	KENNEDY-KING	95,034	\$31,467,333	\$0	\$277,336	\$1,174,809	\$32,919,478	\$0	\$584,230	\$33,503,708
50803	MALCOLM X	133,505	\$26,519,180	\$0	\$248,382	\$1,048,382	\$27,815,944	\$0	\$249,795	\$28,065,739
50805	OLIVE HARVEY	78,677	\$20,464,353	\$0	\$152,897	\$645,355	\$21,262,605	\$0	\$327,639	\$21,590,244
50804	TRUMAN	211,429	\$35,699,614	\$0	\$122,364	\$516,478	\$36,338,456	\$0	\$1,108,293	\$37,446,749
50802	WASHINGTON	140,751	\$29,507,432	\$0	\$269,089	\$1,135,783	\$30,912,304	\$0	\$1,083,963	\$31,996,267
50807	WILBUR WRIGHT	171,781	\$34,149,899	\$0	\$706,377	\$2,981,506	\$37,837,782	\$0	\$764,112	\$38,601,894
507	DANVILLE	50,333	\$12,565,780	\$22,123	\$0	\$193,537	\$12,781,440	\$0	\$207,132	\$12,988,572
502	DUPAGE	504,332	\$118,276,027	\$6,378,990	\$2,510,380	\$1,664,539	\$128,829,936	\$0	\$7,781,242	\$136,611,178
509	ELGIN	160,785	\$44,975,899	\$39,709	\$0	\$3,097,542	\$48,113,150	\$0	\$3,364,867	\$51,478,017
512	HARPER	289,825	\$73,433,816	\$96,903	\$0	\$2,894,655	\$76,425,374	\$0	\$3,583,033	\$80,008,407
540	HEARTLAND	92,116	\$15,361,151	\$39,725	\$43,725	\$826,026	\$16,270,627	\$0	\$2,215,365	\$18,485,992
519	HIGHLAND	52,784	\$11,789,845	\$39,258	\$0	\$701,753	\$12,530,856	\$0	\$426,943	\$12,957,799
514	ILLINOIS CENTRAL	220,078	\$46,523,355	\$269,430	\$3,052,706	\$5,354,726	\$55,200,217	\$0	\$2,022,334	\$57,222,551
529	ILLINOIS EASTERN	170,536	\$20,482,442	\$54,898	\$0	\$528,682	\$21,066,022	\$0	\$54,523	\$21,120,545
52904	FRONTIER	28,452	\$3,132,150	\$9,882	\$0	\$105,155	\$3,247,187	\$0	\$2,877	\$3,250,064
52901	LINCOLN TRAIL	34,766	\$4,283,830	\$11,529	\$0	\$122,178	\$4,417,537	\$0	\$3,356	\$4,420,893
52902	OLNEY CENTRAL	40,008	\$6,524,973	\$20,312	\$0	\$153,635	\$6,698,920	\$0	\$5,913	\$6,704,833
52903	WABASH VALLEY	67,310	\$6,541,489	\$13,175	\$0	\$147,714	\$6,702,378	\$0	\$42,377	\$6,744,755
513	ILLINOIS VALLEY	81,445	\$15,144,919	\$0	\$1,890,818	\$632,268	\$17,668,005	\$0	\$719,785	\$18,387,790
525	JOLIET	217,969	\$49,300,978	\$167,197	\$0	\$639,990	\$50,108,165	\$47,866	\$4,376,989	\$54,533,020
520	KANKAKEE	72,635	\$15,873,035	\$43,061	\$37,594	\$269,245	\$16,222,935	\$0	\$213,396	\$16,436,331
501	KASKASKIA	101,547	\$15,875,028	\$0	\$0	\$0	\$15,875,028	\$0	\$336,534	\$16,211,562
523	KISHWAUKEE	74,895	\$15,328,636	\$23,864	\$0	\$0	\$15,352,500	\$0	\$393,828	\$15,746,328
532	LAKE COUNTY	259,361	\$61,281,017	\$61,320	\$371,927	\$4,114,324	\$65,828,588	\$0	\$3,956,963	\$69,785,551
517	LAKE LAND	175,649	\$26,570,761	\$37,784	\$359,274	\$525,700	\$27,493,519	\$0	\$785,693	\$28,279,212
536	LEWIS & CLARK	120,984	\$21,259,805	\$37,089	\$0	\$0	\$21,296,894	\$0	\$216,709	\$21,513,603
526	LINCOLN LAND	130,391	\$29,948,887	\$67,786	\$0	\$0	\$30,016,673	\$0	\$2,199,540	\$32,216,213
530	LOGAN	139,226	\$24,359,235	\$0	\$0	\$426,747	\$24,785,982	\$0	\$448,311	\$25,234,293
528	MC HENRY	104,057	\$27,463,953	\$30,665	\$0	\$796,730	\$28,291,348	\$0	\$3,291,209	\$31,582,557
524	MORAIN VALLEY	298,533	\$49,788,561	\$74,952	\$68,661	\$0	\$49,932,174	\$0	\$2,998,779	\$52,930,953
527	MORTON	67,869	\$14,024,825	\$62,952	\$4,153,243	\$98,572	\$18,339,592	\$0	\$292,788	\$18,632,380
535	OAKTON	197,129	\$51,579,705	\$81,455	\$0	\$1,481,336	\$53,142,496	\$0	\$2,189,739	\$55,332,235
505	PARKLAND	186,870	\$39,396,947	\$0	\$0	\$1,006,440	\$40,403,387	\$19,788	\$2,663,308	\$43,086,483
515	PRAIRIE STATE	85,327	\$19,193,472	\$15,121	\$0	\$0	\$19,208,593	\$0	\$1,499,322	\$20,707,915
521	REND LAKE	79,527	\$12,409,307	\$33,294	\$123,399	\$0	\$12,566,000	\$0	\$330,202	\$12,896,202
537	RICHLAND	63,618	\$12,874,170	\$89,118	\$13,731	\$522,212	\$13,499,231	\$0	\$532,063	\$14,031,294
511	ROCK VALLEY	160,382	\$30,684,625	\$0	\$29,452	\$0	\$30,714,077	\$0	\$4,140,958	\$34,855,035
518	SANDBURG	63,958	\$12,975,982	\$22,079	\$0	\$371,281	\$13,369,342	\$0	\$204,653	\$13,573,995
506	SAUK VALLEY	48,122	\$10,749,658	\$58,343	\$16,121	\$269,320	\$11,093,442	\$0	\$358,118	\$11,451,560
531	SHAWNEE	51,341	\$11,309,502	\$477	\$619,443	\$0	\$11,929,422	\$0	\$224,347	\$12,153,769
510	SOUTH SUBURBAN	147,086	\$39,810,633	\$18,079	\$433,571	\$1,589,575	\$41,851,858	\$0	\$809,967	\$42,661,825
533	SOUTHEASTERN	61,680	\$10,409,857	\$13,992	\$20,000	\$147,830	\$10,591,679	\$0	\$31,028	\$10,622,707
522	SOUTHWESTERN	239,035	\$43,599,173	\$81,423	\$191,154	\$3,313,658	\$47,185,408	\$0	\$1,445,185	\$48,630,593
534	SPOON RIVER	37,093	\$8,949,002	\$26,733	\$892,723	\$269,546	\$10,138,004	\$0	\$257,069	\$10,395,073
504	TRITON	254,725	\$42,886,925	\$69,500	\$421,974	\$375,723	\$43,754,122	\$231,605	\$943,981	\$44,929,708
516	WAUBONSEE	143,982	\$31,052,634	\$114,980	\$0	\$808,235	\$31,975,849	\$0	\$2,468,583	\$34,444,432
539	WOOD	51,793	\$10,616,022	\$11,093	\$0	\$103,187	\$10,730,302	\$0	\$322,322	\$11,052,624
	STATE TOTALS	6,408,629	\$1,335,739,302	\$8,212,080	\$19,611,857	\$42,738,518	\$1,406,301,757	\$299,259	\$64,103,777	\$1,470,704,793

Illinois Community College Board

Table A-2

**FISCAL YEAR 2006 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	132,047	\$10,212,185	\$867,403	\$7,975	\$11,478,065	\$3,171,021	\$25,736,647
508	CHICAGO	1,019,564	\$75,512,578	\$17,593,448	\$0	\$84,929,647	\$33,841,411	\$211,877,086
50806	DALEY	188,387	\$13,224,776	\$2,573,967	\$0	\$12,928,269	\$5,342,263	\$34,069,275
50801	KENNEDY-KING	95,034	\$10,428,139	\$5,073,377	\$0	\$10,516,404	\$5,449,412	\$31,467,333
50803	MALCOLM X	133,505	\$8,693,491	\$1,135,728	\$0	\$11,455,063	\$5,234,898	\$26,519,180
50805	OLIVE HARVEY	78,677	\$6,792,629	\$1,769,180	\$0	\$7,946,878	\$3,955,665	\$20,464,353
50804	TRUMAN	211,429	\$13,217,683	\$1,962,073	\$0	\$15,519,468	\$5,000,390	\$35,699,614
50802	WASHINGTON	140,751	\$10,875,934	\$2,511,149	\$0	\$12,501,470	\$3,618,879	\$29,507,432
50807	WILBUR WRIGHT	171,781	\$12,279,926	\$2,567,974	\$0	\$14,062,095	\$5,239,904	\$34,149,899
507	DANVILLE	50,333	\$4,022,384	\$838,778	\$37,789	\$5,632,535	\$2,034,295	\$12,565,780
502	DUPAGE	504,332	\$50,313,164	\$8,623,870	\$312,578	\$45,772,625	\$13,253,788	\$118,276,027
509	ELGIN	160,785	\$16,092,424	\$1,929,351	\$1,036,322	\$18,530,672	\$7,387,131	\$44,975,899
512	HARPER	289,825	\$23,232,179	\$3,964,018	\$178,421	\$33,628,741	\$12,430,457	\$73,433,816
540	HEARTLAND	92,116	\$7,034,589	\$436,348	\$51,921	\$6,203,647	\$1,634,647	\$15,361,151
519	HIGHLAND	52,784	\$5,086,654	\$226,374	\$7,285	\$5,012,938	\$1,456,593	\$11,789,845
514	ILLINOIS CENTRAL	220,078	\$15,262,440	\$8,305,227	\$14,172	\$15,638,745	\$7,302,770	\$46,523,355
529	ILLINOIS EASTERN	170,536	\$8,656,458	\$1,605,530	\$207,949	\$7,580,016	\$2,432,490	\$20,482,442
52904	FRONTIER	28,452	\$910,667	\$172,389	\$6,000	\$1,707,229	\$335,866	\$3,132,150
52901	LINCOLN TRAIL	34,766	\$1,587,339	\$217,569	\$0	\$1,840,791	\$638,131	\$4,283,830
52902	OLNEY CENTRAL	40,008	\$2,907,661	\$769,362	\$100,599	\$2,021,525	\$725,826	\$6,524,973
52903	WABASH VALLEY	67,310	\$3,250,791	\$446,210	\$101,350	\$2,010,471	\$732,667	\$6,541,489
513	ILLINOIS VALLEY	81,445	\$5,756,295	\$2,486,656	\$17,913	\$4,819,467	\$2,064,589	\$15,144,919
525	JOLIET	217,969	\$16,345,200	\$7,302,954	\$239,160	\$17,009,691	\$8,403,972	\$49,300,978
520	KANKAKEE	72,635	\$5,487,134	\$1,362,162	\$246,261	\$6,707,080	\$2,070,398	\$15,873,035
501	KASKASKIA	101,547	\$7,136,992	\$666,530	\$153,915	\$6,364,709	\$1,552,883	\$15,875,028
523	KISHWAUKEE	74,895	\$5,617,131	\$631,912	\$89,808	\$6,338,211	\$2,651,574	\$15,328,636
532	LAKE COUNTY	259,361	\$22,101,907	\$3,665,599	\$51,537	\$28,494,218	\$6,967,756	\$61,281,017
517	LAKE LAND	175,649	\$12,054,159	\$1,765,354	\$72,354	\$9,893,581	\$2,785,314	\$26,570,761
536	LEWIS & CLARK	120,984	\$7,933,582	\$722,508	\$0	\$8,313,704	\$4,290,011	\$21,259,805
526	LINCOLN LAND	130,391	\$11,993,802	\$2,504,968	\$151,717	\$11,256,933	\$4,041,467	\$29,948,887
530	LOGAN	139,226	\$9,470,314	\$1,127,652	\$23,293	\$10,050,958	\$3,687,019	\$24,359,235
528	MC HENRY	104,057	\$8,213,123	\$3,299,693	\$48,286	\$13,406,113	\$2,496,740	\$27,463,953
524	MORAIN VALLEY	298,533	\$17,023,650	\$4,722,936	\$15,358	\$21,312,667	\$6,713,950	\$49,788,561
527	MORTON	67,869	\$5,548,824	\$308,713	\$28,551	\$6,109,793	\$2,028,944	\$14,024,825
535	OAKTON	197,129	\$20,656,023	\$6,198,065	\$14,228	\$19,794,481	\$4,916,908	\$51,579,705
505	PARKLAND	186,870	\$15,970,194	\$1,046,589	\$456	\$17,814,807	\$4,564,901	\$39,396,947
515	PRAIRIE STATE	85,327	\$7,327,546	\$250,783	\$0	\$8,281,896	\$3,435,785	\$19,296,010
521	REND LAKE	79,527	\$5,980,375	\$814,925	\$0	\$3,634,152	\$1,979,855	\$12,409,307
537	RICHLAND	63,618	\$5,846,775	\$663,599	\$40,181	\$5,144,951	\$1,178,665	\$12,874,170
511	ROCK VALLEY	160,382	\$11,777,378	\$2,729,548	\$214,773	\$11,507,382	\$4,455,544	\$30,684,625
518	SANDBURG	63,958	\$4,084,758	\$2,304,572	\$23,626	\$5,289,981	\$1,273,046	\$12,975,982
506	SAUK VALLEY	48,122	\$3,427,032	\$1,041,924	\$68,340	\$4,802,458	\$1,409,903	\$10,749,658
531	SHAWNEE	51,341	\$3,790,617	\$229,940	\$6,176	\$6,197,133	\$1,085,636	\$11,309,502
510	SOUTH SUBURBAN	147,086	\$9,864,437	\$2,326,965	\$22,945	\$22,314,062	\$5,282,225	\$39,810,633
533	SOUTHEASTERN	61,680	\$4,675,620	\$231,423	\$6,421	\$3,980,906	\$1,515,487	\$10,409,857
522	SOUTHWESTERN	239,035	\$14,401,859	\$3,766,573	\$674,977	\$19,032,294	\$5,723,470	\$43,599,173
534	SPOON RIVER	37,093	\$2,998,023	\$202,368	\$0	\$4,731,503	\$1,017,108	\$8,949,002
504	TRITON	254,725	\$13,866,993	\$2,311,509	\$81,637	\$19,028,819	\$7,597,967	\$42,886,925
516	WAUBONSEE	143,982	\$9,516,164	\$950,098	\$5,440	\$16,772,508	\$3,808,423	\$31,052,634
539	WOOD	51,793	\$3,868,493	\$1,370,114	\$0	\$4,351,958	\$1,025,457	\$10,616,022
	STATE TOTALS	6,408,629	\$488,159,455	\$101,396,979	\$4,151,765	\$557,164,047	\$184,969,600	\$1,335,841,840

Illinois Community College Board

Table A-3

**FISCAL YEAR 2006 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	132,047	\$2,263,967	\$940,456	\$1,968,840	\$6,304,801	\$11,478,064
508	CHICAGO	1,019,564	\$8,563,998	\$9,249,032	\$17,413,166	\$49,703,451	\$84,929,647
50806	DALEY	188,387	\$1,051,439	\$1,866,187	\$2,112,148	\$7,898,495	\$12,928,269
50801	KENNEDY-KING	95,034	\$1,543,009	\$1,161,386	\$2,008,267	\$5,803,742	\$10,516,404
50803	MALCOLM X	133,505	\$1,806,782	\$953,552	\$1,528,512	\$7,166,217	\$11,455,063
50805	OLIVE HARVEY	78,677	\$844,594	\$427,683	\$2,059,160	\$4,615,441	\$7,946,878
50804	TRUMAN	211,429	\$607,702	\$1,811,946	\$3,460,360	\$9,639,460	\$15,519,468
50802	WASHINGTON	140,751	\$1,204,767	\$1,147,222	\$3,208,588	\$6,940,893	\$12,501,470
50807	WILBUR WRIGHT	171,781	\$1,505,705	\$1,881,056	\$3,036,131	\$7,639,203	\$14,062,095
507	DANVILLE	50,333	\$684,160	\$736,406	\$954,563	\$3,257,406	\$5,632,535
502	DUPAGE	504,332	\$4,282,239	\$9,057,683	\$11,004,398	\$21,581,960	\$45,926,280
509	ELGIN	160,785	\$2,445,143	\$2,299,490	\$3,318,644	\$10,467,395	\$18,530,672
512	HARPER	289,825	\$5,325,865	\$2,342,800	\$8,137,169	\$17,822,907	\$33,628,741
540	HEARTLAND	92,116	\$446,764	\$901,174	\$1,666,494	\$3,189,147	\$6,203,579
519	HIGHLAND	52,784	\$737,805	\$418,431	\$974,664	\$2,882,513	\$5,013,413
514	ILLINOIS CENTRAL	220,078	\$1,377,220	\$2,390,665	\$1,140,988	\$10,677,359	\$15,586,232
529	ILLINOIS EASTERN	170,536	\$942,972	\$493,022	\$1,324,717	\$4,819,305	\$7,580,016
52904	FRONTIER	28,452	\$252,186	\$119,204	\$360,986	\$974,853	\$1,707,229
52901	LINCOLN TRAIL	34,766	\$219,612	\$96,473	\$341,817	\$1,182,889	\$1,840,791
52902	OLNEY CENTRAL	40,008	\$275,849	\$121,722	\$322,827	\$1,301,127	\$2,021,525
52903	WABASH VALLEY	67,310	\$195,325	\$155,623	\$299,087	\$1,360,436	\$2,010,471
513	ILLINOIS VALLEY	81,445	\$354,267	\$854,683	\$1,207,964	\$2,402,553	\$4,819,467
525	JOLIET	217,969	\$3,332,307	\$1,385,165	\$3,601,555	\$8,690,195	\$17,009,222
520	KANKAKEE	72,635	\$381,892	\$1,369,171	\$1,428,375	\$3,527,642	\$6,707,080
501	KASKASKIA	101,547	\$1,762,757	\$517,650	\$1,242,518	\$2,841,784	\$6,364,709
523	KISHWAUKEE	74,895	\$1,743,510	\$796,052	\$1,162,781	\$2,635,868	\$6,338,211
532	LAKE COUNTY	259,361	\$809,450	\$4,430,015	\$4,926,538	\$18,328,215	\$28,494,218
517	LAKE LAND	175,649	\$2,282,826	\$775,220	\$1,725,305	\$5,110,117	\$9,893,468
536	LEWIS & CLARK	120,984	\$739,322	\$1,302,961	\$1,802,392	\$4,469,029	\$8,313,704
526	LINCOLN LAND	130,391	\$2,572,445	\$741,032	\$2,214,309	\$5,728,715	\$11,256,501
530	LOGAN	139,226	\$1,574,105	\$797,375	\$2,596,075	\$5,083,403	\$10,050,958
528	MC HENRY	104,057	\$1,599,787	\$1,467,899	\$2,379,922	\$7,958,504	\$13,406,112
524	MORAIN VALLEY	298,533	\$1,714,484	\$2,642,910	\$4,948,682	\$12,006,520	\$21,312,596
527	MORTON	67,869	\$601,520	\$1,235,924	\$1,119,744	\$3,152,515	\$6,109,703
535	OAKTON	197,129	\$1,706,763	\$3,287,829	\$4,310,994	\$10,488,292	\$19,793,878
505	PARKLAND	186,870	\$4,646,005	\$2,443,042	\$3,445,864	\$7,279,896	\$17,814,807
515	PRAIRIE STATE	85,327	\$878,765	\$860,633	\$1,844,394	\$4,698,201	\$8,281,993
521	REND LAKE	79,527	\$486,438	\$422,995	\$697,067	\$2,037,432	\$3,643,932
537	RICHLAND	63,618	\$864,561	\$749,655	\$881,665	\$2,649,070	\$5,144,951
511	ROCK VALLEY	160,382	\$1,402,631	\$1,724,308	\$2,239,778	\$6,140,666	\$11,507,383
518	SANDBURG	63,958	\$1,214,656	\$687,791	\$1,340,321	\$2,047,213	\$5,289,981
506	SAUK VALLEY	48,122	\$756,760	\$653,803	\$989,162	\$2,402,733	\$4,802,458
531	SHAWNEE	51,341	\$1,278,808	\$280,026	\$1,385,479	\$3,249,802	\$6,194,115
510	SOUTH SUBURBAN	147,086	\$16,439,167	\$817,094	\$3,280,589	\$1,777,212	\$22,314,062
533	SOUTHEASTERN	61,680	\$887,754	\$337,121	\$778,542	\$1,977,489	\$3,980,906
522	SOUTHWESTERN	239,035	\$2,956,799	\$1,432,574	\$5,019,648	\$9,623,273	\$19,032,294
534	SPOON RIVER	37,093	\$950,577	\$227,935	\$757,551	\$2,795,440	\$4,731,503
504	TRITON	254,725	\$4,584,625	\$2,454,972	\$5,209,776	\$6,779,446	\$19,028,819
516	WAUBONSEE	143,982	\$3,069,793	\$4,339,783	\$2,566,223	\$6,802,300	\$16,778,099
539	WOOD	51,793	\$196,777	\$678,978	\$1,014,912	\$2,461,291	\$4,351,958
STATE TOTALS		6,408,629	\$88,859,684	\$68,543,755	\$114,021,768	\$285,851,060	\$557,276,267

Illinois Community College Board

Table A-4

FISCAL YEAR 2006 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	\$15,186,396	\$1,298,830	\$3,021,247	\$2,403,579	\$2,079,281	\$1,747,314		\$25,736,647
508	CHICAGO	<u>\$85,930,491</u>	<u>\$10,098,618</u>	<u>\$19,750,234</u>	<u>\$15,339,779</u>	<u>\$21,991,967</u>	<u>\$58,765,997</u>		<u>\$211,877,086</u>
50806	DALEY	\$9,926,823	\$1,350,705	\$6,112,154	\$1,355,949	\$2,751,929	\$12,571,715		\$34,069,275
50801	KENNEDY-KING	\$10,536,276	\$1,794,394	\$5,804,769	\$5,212,761	\$2,574,047	\$5,545,086		\$31,467,333
50803	MALCOLM X	\$8,178,330	\$956,742	\$670,548	\$3,497,593	\$3,153,804	\$10,062,163		\$26,519,180
50805	OLIVE HARVEY	\$9,580,024	\$1,238,384	\$1,162,600	\$879,589	\$2,226,266	\$5,377,490		\$20,464,353
50804	TRUMAN	\$12,136,122	\$1,071,929	\$1,412,493	\$1,637,575	\$2,534,624	\$16,906,871		\$35,699,614
50802	WASHINGTON	\$17,236,640	\$2,860,474	\$3,056,654	\$549,448	\$4,589,278	\$1,214,938		\$29,507,432
50807	WILBUR WRIGHT	\$18,336,276	\$825,990	\$1,531,016	\$2,206,864	\$4,162,019	\$7,087,734		\$34,149,899
507	DANVILLE	\$6,585,531	\$1,492,243	\$1,453,608	\$1,871,130	\$1,049,112	\$114,156		\$12,565,780
502	DUPAGE	\$70,703,027	\$10,057,616	\$14,759,619	\$9,767,755	\$9,833,842	\$3,154,168		\$118,276,027
509	ELGIN	\$25,069,432	\$3,429,339	\$6,835,370	\$4,215,685	\$2,991,544	\$2,434,529		\$44,975,899
512	HARPER	\$46,958,998	\$5,602,102	\$5,256,814	\$4,638,166	\$8,277,594	\$2,700,142		\$73,433,816
540	HEARTLAND	\$10,980,367	\$668,060	\$1,445,229	\$819,433	\$1,236,538	\$211,524		\$15,361,151
519	HIGHLAND	\$7,019,821	\$973,942	\$1,378,178	\$1,184,705	\$1,095,268	\$137,931		\$11,789,845
514	ILLINOIS CENTRAL	\$28,479,228	\$3,067,827	\$8,372,245	\$4,028,398	\$1,915,001	\$513,999	\$146,657	\$46,523,355
529	ILLINOIS EASTERN	<u>\$8,555,880</u>	<u>\$1,827,110</u>	<u>\$5,691,140</u>	<u>\$3,617,544</u>	<u>\$666,839</u>	<u>\$123,929</u>		<u>\$20,482,442</u>
52904	FRONTIER	\$1,630,157	\$213,523	\$298,256	\$836,170	\$135,668	\$18,376		\$3,132,150
52901	LINCOLN TRAIL	\$2,483,017	\$544,379	\$916,972	\$107,557	\$185,454	\$46,451		\$4,283,830
52902	OLNEY CENTRAL	\$2,606,011	\$487,654	\$729,988	\$2,377,877	\$295,995	\$27,448		\$6,524,973
52903	WABASH VALLEY	\$1,836,695	\$581,554	\$3,745,924	\$295,940	\$49,722	\$31,654		\$6,541,489
513	ILLINOIS VALLEY	\$8,344,537	\$931,733	\$3,049,580	\$1,576,615	\$1,033,314	\$209,140		\$15,144,919
525	JOLIET	\$28,021,516	\$4,154,392	\$8,506,834	\$4,429,982	\$4,188,254	\$0		\$49,300,978
520	KANKAKEE	\$7,027,340	\$1,018,264	\$1,734,755	\$3,068,191	\$1,882,839	\$1,141,646		\$15,873,035
501	KASKASKIA	\$7,714,757	\$1,605,017	\$2,917,824	\$3,097,663	\$468,319	\$68,853	\$2,595	\$15,875,028
523	KISHWAUKEE	\$8,782,029	\$928,847	\$2,301,665	\$1,745,995	\$1,570,100	\$0		\$15,328,636
532	LAKE COUNTY	\$36,808,712	\$3,272,044	\$6,281,397	\$4,625,770	\$6,005,832	\$4,287,262		\$61,281,017
517	LAKE LAND	\$12,387,013	\$2,822,691	\$7,349,356	\$2,533,475	\$1,375,718	\$101,146	\$1,362	\$26,570,761
536	LEWIS & CLARK	\$12,506,474	\$1,948,300	\$2,190,505	\$2,334,546	\$1,992,790	\$287,190		\$21,259,805
526	LINCOLN LAND	\$18,407,933	\$1,242,890	\$3,799,102	\$3,519,047	\$2,979,915	\$0		\$29,948,887
530	LOGAN	\$13,581,595	\$2,697,078	\$3,933,513	\$2,735,818	\$1,096,394	\$314,837		\$24,359,235
528	MC HENRY	\$20,195,377	\$2,081,146	\$1,799,948	\$841,545	\$2,175,908	\$370,029		\$27,463,953
524	MORAIN VALLEY	\$31,786,048	\$3,401,861	\$5,084,914	\$4,368,810	\$5,033,049	\$113,879		\$49,788,561
527	MORTON	\$8,634,459	\$986,621	\$1,110,336	\$1,663,951	\$1,629,458	\$0		\$14,024,825
535	OAKTON	\$30,633,709	\$3,776,709	\$4,565,604	\$6,855,302	\$4,062,929	\$1,685,452		\$51,579,705
505	PARKLAND	\$24,138,288	\$1,891,510	\$6,174,504	\$3,601,176	\$3,311,133	\$280,336		\$39,396,947
515	PRAIRIE STATE	\$10,971,207	\$673,570	\$1,844,834	\$2,792,813	\$2,911,048	\$0		\$19,193,472
521	REND LAKE	\$4,844,478	\$1,256,966	\$3,525,137	\$1,983,152	\$385,337	\$414,237		\$12,409,307
537	RICHLAND	\$6,305,267	\$792,554	\$3,313,978	\$1,636,654	\$825,717	\$0		\$12,874,170
511	ROCK VALLEY	\$18,527,173	\$1,437,105	\$5,155,780	\$2,596,397	\$2,968,170	\$0		\$30,684,625
518	SANDBURG	\$6,602,875	\$1,512,179	\$1,677,718	\$2,290,781	\$591,837	\$300,592		\$12,975,982
506	SAUK VALLEY	\$6,362,230	\$849,008	\$1,225,449	\$1,395,689	\$917,282	\$0		\$10,749,658
531	SHAWNEE	\$5,801,697	\$1,269,214	\$836,629	\$1,716,388	\$719,885	\$965,689		\$11,309,502
510	SOUTH SUBURBAN	\$20,326,095	\$4,905,505	\$3,208,673	\$5,232,613	\$5,934,182	\$186,543	\$17,022	\$39,810,633
533	SOUTHEASTERN	\$4,710,450	\$939,537	\$2,916,503	\$1,554,596	\$288,771	\$0		\$10,409,857
522	SOUTHWESTERN	\$23,272,927	\$4,416,949	\$7,748,002	\$4,047,485	\$4,113,810	\$0		\$43,599,173
534	SPOON RIVER	\$5,898,921	\$439,443	\$1,217,363	\$796,696	\$540,797	\$55,782		\$8,949,002
504	TRITON	\$21,291,403	\$2,807,224	\$6,142,504	\$3,755,556	\$2,761,538	\$6,128,700		\$42,886,925
516	WAUBONSEE	\$18,130,967	\$2,503,256	\$2,166,009	\$1,887,417	\$3,297,208	\$3,067,777		\$31,052,634
539	WOOD	<u>\$6,055,492</u>	<u>\$807,860</u>	<u>\$1,643,237</u>	<u>\$1,338,968</u>	<u>\$770,465</u>	<u>\$0</u>		<u>\$10,616,022</u>
	STATE TOTALS	\$733,540,140	\$95,885,160	\$171,385,337	\$127,909,265	\$116,968,985	\$89,882,779	\$167,636	\$1,335,739,302

Illinois Community College Board

Table A-5

**FISCAL YEAR 2006 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	78,264	6,380	13,017	10,891	10,727	12,768		132,047
508	CHICAGO	365,003	46,595	63,642	50,545	105,785	387,994		1,019,564
50806	DALEY	47,621	6,768	14,763	3,652	16,745	98,838		188,387
50801	KENNEDY-KING	31,615	5,578	14,748	15,205	8,813	19,075		95,034
50803	MALCOLM X	35,957	4,607	2,977	12,997	15,018	61,949		133,505
50805	OLIVE HARVEY	32,625	3,896	3,450	3,004	8,407	27,295		78,677
50804	TRUMAN	55,228	5,078	5,375	5,260	12,660	127,828		211,429
50802	WASHINGTON	76,716	16,617	16,652	2,448	22,802	5,516		140,751
50807	WILBUR WRIGHT	85,241	4,051	5,677	7,979	21,340	47,493		171,781
507	DANVILLE	28,247	5,474	4,567	6,954	4,616	475		50,333
502	DUPAGE	325,105	40,822	46,507	29,887	47,098	14,913		504,332
509	ELGIN	96,277	12,582	18,682	10,599	11,966	10,679		160,785
512	HARPER	197,699	22,613	15,109	11,804	32,974	9,626		289,825
540	HEARTLAND	68,311	3,451	4,417	3,575	10,730	1,632		92,116
519	HIGHLAND	31,318	3,591	5,659	4,525	6,868	823		52,784
514	ILLINOIS CENTRAL	150,850	13,412	28,579	12,822	10,713	2,963	739	220,078
529	ILLINOIS EASTERN	78,485	12,283	50,497	22,073	5,206	1,992		170,536
52904	FRONTIER	16,905	1,638	2,136	6,741	781	251		28,452
52901	LINCOLN TRAIL	22,231	2,282	7,080	1,136	1,396	641		34,766
52902	OLNEY CENTRAL	20,821	3,168	4,037	9,219	2,390	373		40,008
52903	WABASH VALLEY	18,528	5,195	37,244	4,977	639	727		67,310
513	ILLINOIS VALLEY	49,084	4,880	13,923	6,388	6,223	947		81,445
525	JOLIET	139,879	17,191	24,204	14,792	21,903	0		217,969
520	KANKAKEE	33,595	4,656	6,323	11,888	9,123	7,050		72,635
501	KASKASKIA	55,334	10,639	15,935	14,159	5,071	391	18	101,547
523	KISHWAUKEE	48,247	4,306	7,538	6,399	8,405	0		74,895
532	LAKE COUNTY	163,225	13,625	22,378	12,916	26,597	20,620		259,361
517	LAKE LAND	91,120	19,529	43,624	11,499	9,350	520	7	175,649
536	LEWIS & CLARK	76,110	12,013	12,065	6,442	12,256	2,098		120,984
526	LINCOLN LAND	87,340	5,962	14,221	9,763	13,105	0		130,391
530	LOGAN	81,116	15,122	20,570	13,513	6,498	2,407		139,226
528	MC HENRY	78,569	8,241	4,552	2,880	9,455	360		104,057
524	MORAIN VALLEY	199,319	23,687	22,297	20,073	32,038	1,119		298,533
527	MORTON	44,886	5,182	3,581	5,508	8,712	0		67,869
535	OAKTON	121,755	14,641	11,496	22,748	17,625	8,864		197,129
505	PARKLAND	122,118	8,949	25,886	11,468	17,243	1,206		186,870
515	PRAIRIE STATE	54,354	2,733	5,811	6,999	15,430	0		85,327
521	REND LAKE	42,395	5,189	15,063	8,847	3,759	4,274		79,527
537	RICHLAND	34,092	4,183	15,029	5,666	4,648	0		63,618
511	ROCK VALLEY	106,458	7,802	18,411	9,742	17,969	0		160,382
518	SANDBURG	35,868	7,179	6,769	9,173	3,932	1,037		63,958
506	SAUK VALLEY	30,558	3,860	4,692	4,691	4,321	0		48,122
531	SHAWNEE	27,920	5,620	2,750	7,008	3,163	4,880		51,341
510	SOUTH SUBURBAN	77,611	19,898	9,684	15,647	23,297	900	49	147,086
533	SOUTHEASTERN	28,131	6,535	16,522	8,250	2,242	0		61,680
522	SOUTHWESTERN	134,616	23,631	40,125	16,311	24,352	0		239,035
534	SPOON RIVER	26,079	1,900	3,329	2,885	2,572	328		37,093
504	TRITON	127,966	17,235	26,401	14,971	14,960	53,192		254,725
516	WAUBONSEE	84,057	11,609	10,045	8,753	15,291	14,227		143,982
539	WOOD	33,094	4,251	6,118	4,112	4,218	0		51,793
	STATE TOTALS	3,654,455	457,451	680,018	457,166	590,441	568,285	813	6,408,629

Appendix B

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

COST BY STUDENT CREDIT HOUR
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2005-06

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	010102		220.00	106.09	33.92	0.28	70.65	23.08	234.01
11	010103		1760.00	105.85	67.38	0.36	78.48	28.20	280.27
11	010201		417.00	137.28	54.78	0.47	74.77	27.43	294.71
11	020201		1342.00	94.23	35.60	0.27	75.28	25.44	230.83
11	020402		881.00	120.98	18.85	0.26	93.31	24.17	257.58
11	020403		773.00	153.75	58.20	0.49	86.00	30.99	329.43
11	020501		2027.00	133.16	36.94	0.42	82.22	27.13	279.87
11	030101		96.00	167.00	0.00	0.00	120.71	21.15	308.85
11	040201		2431.00	121.83	31.68	0.15	81.82	29.90	265.37
11	050101		540.00	70.20	10.14	0.00	81.15	31.48	192.97
11	050103		1040.00	93.22	1.52	0.00	91.59	28.79	215.13
11	050104		644.00	53.51	13.39	0.00	85.99	27.58	180.48
11	050107		3381.00	47.03	1.88	0.00	88.53	27.96	165.40
11	050108		588.00	75.07	7.64	0.02	86.56	28.32	197.60
11	050110		196.00	56.49	10.13	0.00	90.76	26.28	183.67
11	050112		54.00	68.35	12.26	0.00	90.76	26.28	197.65
11	050201		2379.00	89.52	11.37	0.00	102.41	49.88	253.18
11	050202		108.00	104.66	9.69	0.00	104.91	37.10	256.36
11	050207		174.00	76.20	1.66	0.07	89.31	27.38	194.62
11	050299		450.00	52.53	36.01	0.00	94.56	26.42	209.52
11	090201		399.00	105.23	10.55	0.00	88.52	28.06	232.36

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	090401		7673.00	95.05	16.41	0.89	88.18	29.70	230.23
11	090701		3429.00	110.95	23.40	8.69	104.33	32.09	279.46
11	090702		337.00	151.38	43.88	0.42	71.06	33.18	299.92
11	099997		96.00	74.73	3.64	0.39	67.35	17.75	163.84
11	099998		124.00	106.41	74.57	0.69	78.40	30.36	290.44
11	110101		26731.00	70.54	15.02	0.52	90.04	29.48	205.60
11	110201		20569.00	119.55	19.33	1.07	89.16	29.77	258.88
11	110501		996.00	135.75	20.99	0.28	75.63	23.99	256.65
11	119997		212.00	66.05	4.95	0.00	66.74	19.69	157.43
11	130101		11838.00	71.32	10.42	0.08	86.73	27.82	196.37
11	130201		1010.00	74.46	8.01	0.30	91.26	35.57	209.60
11	130501		2067.00	98.64	12.09	0.16	81.23	25.35	217.47
11	130604		38.00	39.26	0.66	0.47	44.18	19.94	104.51
11	130901		12755.00	57.33	9.64	0.16	88.59	29.73	185.45
11	131001		9036.00	65.43	16.89	0.10	88.66	28.59	199.67
11	131202		20010.00	96.02	14.37	0.23	84.37	28.19	223.17
11	131205		135.00	161.35	12.59	0.00	109.86	26.87	310.66
11	131301		78.00	145.03	88.72	0.56	67.18	27.21	328.70
11	131307		46714.00	56.72	13.46	2.67	85.16	26.98	184.98
11	131312		18.00	200.83	43.00	1.72	107.14	38.29	390.98
11	131314		8527.00	68.48	19.52	5.62	86.46	27.61	207.69
11	131315		4705.00	79.70	14.37	0.41	82.97	28.06	205.51
11	131401		393.00	119.72	12.59	0.00	109.86	26.87	269.03
11	139997		4330.00	38.56	4.39	0.15	72.45	25.61	141.16

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	139998		2002.00	82.98	16.69	0.17	84.86	27.44	212.14
11	140101		2776.00	197.87	31.82	4.98	88.69	29.68	353.04
11	141001		643.00	165.12	42.86	0.12	82.77	26.95	317.83
11	141101		2519.00	167.02	21.68	1.16	86.23	26.84	302.93
11	141201		3230.00	178.56	20.89	2.67	81.00	30.40	313.52
11	149997		38.00	358.32	40.18	0.00	68.63	28.36	495.48
11	160102		645.00	144.26	17.42	0.02	105.80	29.09	296.59
11	160301		916.00	167.73	17.53	0.03	98.94	26.60	310.82
11	160302		3434.00	73.61	14.82	0.00	101.40	30.57	220.39
11	160402		637.00	81.94	28.14	0.00	101.06	26.18	237.31
11	160403		395.00	68.11	45.69	0.00	93.18	27.37	234.35
11	160501		4654.00	88.53	13.64	0.01	96.40	29.45	228.01
11	160901		8708.00	89.98	14.15	0.05	91.26	29.01	224.46
11	160902		2455.00	77.56	18.68	0.00	90.84	27.30	214.38
11	160905		76549.00	70.90	10.68	0.14	90.54	28.65	200.90
11	161101		672.00	78.71	28.85	0.00	108.55	32.75	248.87
11	161102		132.00	94.58	54.34	0.00	100.41	24.94	274.28
11	169998		27.00	57.15	7.67	0.00	79.62	23.94	168.38
11	169999		1370.00	85.06	14.13	0.36	76.97	24.16	200.66
11	190402		1768.00	165.59	20.70	0.47	90.59	29.83	307.16
11	190502		3193.00	63.14	17.12	0.00	85.54	26.93	192.74
11	190503		19650.00	56.47	16.68	0.49	87.99	29.26	190.89
11	190601		446.00	77.50	13.17	0.13	73.14	27.25	191.19
11	190901		1128.00	99.88	17.32	2.92	89.00	27.98	237.10

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	199997		192.00	9.60	9.09	1.31	52.00	18.27	90.28
11	230101		3082.00	104.29	12.40	0.00	108.42	36.06	261.16
11	230301		20698.00	88.19	10.06	0.28	87.85	30.00	216.38
11	230397		510.00	130.19	12.58	0.12	90.04	25.12	258.04
11	230401		363302.00	72.20	9.46	0.40	88.22	28.77	199.05
11	230501		5027.00	131.58	12.45	0.38	90.42	28.54	263.37
11	230701		33735.00	86.94	10.52	0.60	88.57	28.99	215.62
11	230801		6213.00	118.07	12.66	0.34	89.23	29.14	249.45
11	231001		158114.00	71.44	10.69	0.30	90.02	29.27	201.73
11	231002		15363.00	65.21	4.74	0.02	72.86	23.38	166.21
11	239997		48.00	226.92	21.79	0.00	88.82	25.71	363.24
11	240105		33519.00	54.53	11.77	0.15	83.98	27.25	177.68
11	240197		458.00	6.54	4.23	0.22	94.97	27.60	133.56
11	240198		4045.00	284.57	46.80	0.77	81.66	25.91	439.71
11	240199		2076.00	148.13	22.83	0.16	78.64	25.35	275.11
11	260101		171078.00	70.06	12.44	0.63	87.59	29.47	200.19
11	260201		412.00	133.16	35.23	1.90	85.19	23.73	279.21
11	260301		4584.00	92.02	16.22	1.10	88.05	31.40	228.79
11	260307		232.00	69.00	4.00	0.00	120.71	21.15	214.85
11	260501		37562.00	88.76	13.07	0.67	87.48	29.23	219.21
11	260601		1602.00	94.16	17.47	0.29	75.82	29.42	217.16
11	260603		26318.00	73.47	12.98	0.76	89.33	28.15	204.71
11	260607		227.00	19.38	23.36	4.25	75.37	24.08	146.43

11 260613	3096.00	73.26	16.24	0.76	79.68	26.90	196.84
11 260701	3595.00	92.26	17.08	1.22	89.45	28.59	228.61
11 260702	96.00	110.31	102.14	0.64	78.04	38.56	329.68
11 260706	135624.00	74.83	12.80	0.75	87.85	29.22	205.46
11 261201	42.00	253.43	215.64	0.00	95.33	24.43	588.83
11 270101	150021.00	73.74	9.74	0.23	87.94	28.98	200.64
11 270301	82190.00	70.69	9.95	0.20	86.05	28.99	195.89
11 270302	4220.00	64.43	11.65	0.41	101.47	31.94	209.90
11 270501	62484.00	65.53	8.91	0.29	87.80	28.80	191.32
11 279997	20.00	314.35	55.30	0.20	74.19	24.42	468.46
11 280101	7.00	31.29	0.29	0.00	77.71	25.62	134.90
11 280301	47.00	47.83	5.06	0.15	77.73	23.21	153.99
11 280401	7.00	0.00	0.00	0.00	95.33	24.43	119.76
11 300101	6842.00	43.27	11.14	0.17	77.01	25.54	157.13
11 300197	1320.00	144.67	21.42	0.46	88.08	34.54	289.17
11 300198	32.00	0.00	17.50	0.00	111.91	40.42	169.82
11 300199	514.00	423.93	47.38	1.82	94.25	27.06	594.45
11 300401	59253.00	58.80	8.75	0.03	88.22	28.20	184.00
11 300497	2090.00	104.57	10.85	0.64	81.19	25.40	222.64
11 300498	15.00	745.27	1.80	0.07	71.75	27.78	846.66
11 300499	576.00	169.60	20.10	0.27	87.70	25.41	303.08
11 301401	57.00	138.74	85.04	0.00	100.41	24.94	349.13
11 309996	65.00	535.45	6.45	0.15	88.58	24.13	654.76
11 309997	24.00	843.46	178.08	0.00	91.72	25.52	1138.78
11 310101	566.00	83.24	47.35	0.34	84.21	25.58	240.73
11 310301	93.00	84.90	23.56	0.08	71.39	22.49	202.42
11 319998	40.00	112.30	42.85	0.05	121.72	25.07	301.99

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	360108		62634.00	67.47	15.31	1.37	81.83	28.05	194.05
11	380101		102886.00	59.94	9.38	0.07	90.77	28.83	188.98
11	380201		34255.00	49.15	7.33	0.03	89.75	28.71	174.97
11	389997		183.00	77.86	11.56	0.04	104.98	25.82	220.26
11	400101		20045.00	76.32	12.17	0.56	91.43	32.95	213.43
11	400201		21640.00	62.21	9.65	0.71	89.80	30.14	192.51
11	400401		6012.00	71.18	6.64	0.63	81.39	23.44	183.28
11	400501		104694.00	78.96	13.04	0.84	88.69	29.48	211.01
11	400502		16.00	605.19	34.94	0.00	73.40	23.65	737.18
11	400503		12233.00	110.26	11.28	0.52	80.29	28.66	231.01
11	400504		16732.00	127.14	17.10	0.83	89.91	29.50	264.47
11	400599		24.00	201.13	23.33	0.00	111.91	40.42	376.78
11	400601		10403.00	101.68	16.64	0.29	94.96	28.42	241.99
11	400603		999.00	77.31	14.58	0.21	91.58	25.12	208.81
11	400702		1710.00	78.15	15.16	0.12	103.96	26.07	223.46
11	400703		23765.00	74.48	14.11	0.25	85.87	25.50	200.21
11	400801		33068.00	106.63	15.15	0.68	87.07	27.58	237.11
11	420101		214090.00	52.32	7.38	0.09	89.46	28.90	178.16
11	420701		82852.00	62.21	10.73	0.17	87.16	28.74	189.01
11	420901		2808.00	49.45	12.60	0.09	81.14	25.62	168.90
11	421101		150.00	218.07	15.77	0.25	74.71	30.54	339.34
11	421601		17191.00	68.31	9.20	0.06	85.79	27.94	191.30
11	430106		128.00	180.41	46.18	0.00	95.33	24.43	346.35
11	440401		33.00	334.21	92.42	0.00	79.30	26.47	532.41

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	440701		1875.00	68.43	9.98	0.19	89.52	26.38	194.50
11	450101		19392.00	65.01	12.88	0.00	83.95	31.87	193.70
11	450201		31017.00	61.75	8.99	0.05	90.74	28.83	190.37
11	450301		1379.00	98.94	10.22	0.01	98.70	29.23	237.10
11	450401		40705.00	55.56	10.87	0.18	84.63	28.60	179.83
11	450601		86635.00	63.19	9.07	0.15	89.07	28.96	190.44
11	450701		37304.00	61.61	11.03	0.40	89.32	29.41	191.78
11	450801		156532.00	55.18	8.76	0.08	87.72	28.75	180.48
11	450898		42.00	56.33	9.29	0.00	79.62	23.94	169.18
11	450901		4270.00	76.14	10.25	0.02	81.22	24.80	192.43
11	451001		66369.00	57.75	7.87	0.09	86.48	28.11	180.30
11	451101		157005.00	52.50	7.56	0.10	88.24	28.40	176.81
11	459997		4290.00	83.91	11.50	0.10	83.77	25.76	205.04
11	459998		154.00	317.00	3.95	0.00	91.47	24.13	436.55
11	459999		637.00	118.10	12.21	0.00	96.28	28.94	255.52
11	500101		3585.00	50.79	8.16	0.15	93.48	25.75	178.32
11	500201		136.00	136.78	38.68	0.00	88.59	40.07	304.12
11	500202		7112.00	139.47	29.06	4.17	94.14	28.46	295.30
11	500204		60.00	161.00	17.80	2.08	93.73	25.87	300.49
11	500205		177.00	27.18	3.99	0.09	56.85	14.69	102.79
11	500206		780.00	195.98	45.93	12.00	104.54	33.23	391.69
11	500207		1023.00	72.74	7.26	0.01	106.57	33.90	220.48
11	500301		1490.00	141.17	19.07	0.69	103.37	28.35	292.65
11	500402		9688.00	135.70	27.50	0.95	90.47	29.33	283.94

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	500501		12432.00	84.27	23.29	0.69	84.44	29.16	221.85
11	500502		1137.00	109.72	29.31	0.68	76.63	24.62	240.95
11	500503		4915.00	144.41	33.24	0.95	89.27	29.46	297.32
11	500504		1224.00	113.74	29.60	0.25	76.97	26.44	247.00
11	500505		399.00	156.66	20.94	0.11	81.87	30.09	289.66
11	500599		1223.00	260.23	33.78	1.99	89.79	29.54	415.34
11	500601		2742.00	46.10	14.42	0.00	71.94	32.55	165.01
11	500602		16972.00	60.45	12.25	0.61	86.98	27.59	187.89
11	500605		10583.00	103.33	27.80	1.56	92.80	28.05	253.53
11	500701		45388.00	59.07	11.38	0.89	88.08	28.85	188.28
11	500703		18045.00	57.12	17.99	0.43	87.35	30.17	193.06
11	500705		15412.00	140.80	23.93	0.79	91.53	29.53	286.58
11	500708		5619.00	191.73	30.43	0.57	94.46	28.25	345.43
11	500709		915.00	199.61	34.58	8.50	100.04	32.15	374.88
11	500710		630.00	181.04	30.15	0.88	96.06	31.91	340.05
11	500798		96.00	46.10	5.83	1.10	70.92	25.90	149.86
11	500799		1938.00	233.93	29.00	11.87	104.15	32.44	411.39
11	500902		54726.00	56.46	9.87	2.27	85.72	28.22	182.55
11	500903		16785.00	210.57	54.14	3.20	90.38	29.13	387.41
11	500904		9526.00	117.59	22.67	2.20	92.34	29.35	264.15
11	500999		187.00	77.78	20.45	15.68	86.00	24.46	224.37
11	509997		666.00	113.10	45.39	0.98	93.98	29.12	282.57
11	512201		1307.00	52.03	22.94	0.27	67.89	27.55	170.69
11	520101		85833.00	70.64	10.37	0.32	90.18	29.17	200.67

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	520201		3279.00	72.69	7.46	0.12	77.24	24.37	181.89
11	520302		78384.00	79.08	10.28	0.29	89.37	29.11	208.14
11	520803		1757.00	75.10	11.23	0.09	90.07	28.07	204.56
11	521001		354.00	60.99	3.31	0.00	60.39	19.32	144.01
11	521002		606.00	87.83	22.05	0.00	76.68	26.29	212.85
11	521101		1119.00	69.89	10.95	0.06	75.77	24.38	181.06
11	521401		13046.00	70.76	12.58	0.22	90.47	29.63	203.68
11	529997		326.00	60.72	10.15	0.70	81.16	21.12	173.86
11	529998		367.00	39.56	4.68	0.02	50.45	24.84	119.56
12	010101		2622.00	103.39	26.14	0.29	75.03	21.56	226.40
12	010201		2482.00	106.49	40.06	0.36	69.02	22.25	238.18
12	010301		1139.00	134.41	64.82	0.47	73.73	22.04	295.47
12	010302		2586.00	118.90	48.76	0.38	81.46	23.99	273.48
12	010304		3763.00	117.31	48.66	0.49	78.48	23.95	268.89
12	010505		671.00	55.53	3.64	0.00	56.33	15.86	131.36
12	010507		1162.00	139.84	25.41	0.26	98.25	27.47	291.23
12	010601		668.00	128.96	51.52	1.00	93.94	27.29	302.71
12	010602		957.00	115.73	45.96	0.28	92.89	28.41	283.27
12	010603		7529.00	106.45	48.62	0.69	79.67	27.66	263.08
12	010604		1796.00	110.51	45.51	0.26	70.68	24.41	251.37
12	010605		3591.00	105.31	40.88	0.37	81.96	26.72	255.24
12	010606		985.00	81.20	37.05	0.19	67.24	23.57	209.25
12	010607		2191.00	102.28	40.12	0.39	74.17	26.38	243.35
12	010610		84.00	82.80	32.51	2.73	101.17	32.17	251.38

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	019994		53.00	238.98	8.45	0.19	92.49	26.74	366.85
12	019995		146.00	450.78	133.47	0.14	93.98	31.86	710.22
12	019996		15.00	641.60	27.27	4.87	86.33	30.99	791.06
12	019997		613.00	153.52	112.51	0.38	79.50	28.88	374.79
12	019998		4381.00	131.62	61.82	0.55	73.23	25.81	293.03
12	019999		496.00	103.86	54.16	0.87	76.92	25.38	261.18
12	030201		88.00	101.07	64.18	0.00	109.65	25.15	300.06
12	030301		116.00	107.65	1.65	0.00	91.61	22.60	223.50
12	030401		50.00	135.72	2.36	0.00	91.50	22.93	252.51
12	030601		701.00	114.47	6.54	0.00	68.20	24.48	213.70
12	039997		191.00	3.66	0.13	0.00	64.54	24.57	92.91
12	039998		2.00	167.00	0.00	0.00	120.71	21.15	308.85
12	080102		1399.00	87.81	19.48	1.26	97.69	33.72	239.96
12	080301		606.00	80.74	29.29	0.00	86.86	28.25	225.14
12	080705		1442.00	92.58	12.86	0.17	91.22	31.73	228.55
12	080706		2823.00	87.91	22.81	0.35	88.37	29.20	228.64
12	080709		430.00	128.13	54.46	0.02	93.13	31.77	307.50
12	081105		2132.00	99.48	25.96	0.16	81.94	25.82	233.36
12	081203		14.00	105.79	18.64	0.00	127.56	27.42	279.41
12	081209		9.00	91.11	8.78	5.89	62.68	15.29	183.75
12	089995		100.00	122.42	10.62	0.52	114.30	44.02	291.88
12	089997		64.00	223.55	19.03	0.78	47.84	18.93	310.13
12	089998		582.00	239.51	41.40	0.15	83.09	25.33	389.48
12	089999		205.00	150.35	34.86	0.24	74.36	24.92	284.73

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	090201		2761.00	92.58	13.51	0.29	91.75	30.33	228.46
12	090401		787.00	190.21	33.01	14.88	91.03	28.74	357.87
12	090501		380.00	136.42	17.73	3.24	87.38	27.14	271.91
12	090701		685.00	104.35	33.62	0.00	76.01	32.37	246.36
12	099997		36.00	44.36	102.44	0.06	70.04	31.34	248.24
12	099998		261.00	116.28	21.12	0.01	77.45	31.56	246.41
12	100101		1100.00	171.01	26.87	12.09	89.83	27.14	326.93
12	100103		681.00	198.70	43.52	3.48	92.47	30.25	368.42
12	100104		2771.00	138.74	37.12	3.40	88.23	27.33	294.82
12	109995		64.00	22.20	0.45	0.55	29.87	10.88	63.96
12	109997		65.00	22.88	0.55	0.54	31.20	11.12	66.30
12	109998		229.00	116.81	50.59	0.00	81.91	36.97	286.27
12	109999		44.00	72.68	1.48	1.82	29.87	10.88	116.73
12	120301		1252.00	82.51	50.46	0.00	84.12	28.69	245.79
12	120403		17744.00	71.84	54.78	0.02	72.06	24.05	222.76
12	120405		11494.00	82.93	77.27	1.14	79.88	25.70	266.91
12	120410		83.00	237.48	15.12	0.00	63.27	16.89	332.76
12	120501		8073.00	96.03	35.70	1.97	91.08	37.75	262.54
12	120502		174.00	66.48	43.34	1.92	85.54	37.36	234.65
12	120503		17399.00	105.43	38.36	1.64	78.12	30.11	253.66
12	120504		15042.00	81.76	26.74	1.66	87.23	32.39	229.77
12	120506		173.00	129.92	13.65	0.00	80.72	19.18	243.48
12	120507		529.00	186.62	42.84	2.78	92.99	31.49	356.71
12	129994		7.00	3.86	1.14	0.00	71.39	22.49	98.88

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	129996		107.00	31.99	2.41	0.55	71.52	22.81	129.29
12	129997		403.00	124.52	26.25	1.81	77.07	24.10	253.75
12	129998		456.00	93.96	143.33	0.31	80.77	24.08	342.45
12	131501		1453.00	163.07	19.37	0.05	98.03	28.98	309.50
12	131596		114.00	152.88	18.75	0.00	70.59	24.86	267.07
12	139998		12.00	1017.17	134.75	0.00	95.33	24.43	1271.68
12	150101		1545.00	81.10	28.77	1.53	87.83	29.46	228.69
12	150201		1031.00	88.82	24.62	1.00	76.02	24.70	215.16
12	150301		10630.00	202.40	32.04	0.78	85.35	26.18	346.74
12	150303		15332.00	153.52	36.47	2.61	82.56	26.54	301.70
12	150304		74.00	158.76	36.81	0.00	81.69	27.45	304.71
12	150310		998.00	106.29	18.44	0.49	101.36	25.46	252.04
12	150401		37.00	55.97	290.97	0.00	151.71	35.91	534.57
12	150403		1409.00	114.24	30.55	7.02	86.47	31.18	269.46
12	150404		295.00	192.79	48.43	17.33	81.65	26.22	366.41
12	150405		534.00	172.79	27.04	7.65	67.52	23.83	298.83
12	150410		2065.00	130.91	40.47	3.37	76.83	26.64	278.21
12	150411		4327.00	191.49	41.21	6.36	86.47	29.13	354.67
12	150503		48.00	38.17	14.00	0.00	74.70	29.83	156.70
12	150505		78.00	88.67	14.86	4.40	115.25	45.94	269.12
12	150506		142.00	49.58	11.73	0.08	90.26	22.83	174.49
12	150507		255.00	101.07	30.30	0.00	89.31	37.45	258.14
12	150603		2134.00	160.11	55.62	5.11	71.59	24.31	316.74
12	150611		741.00	144.61	24.39	3.59	82.33	27.45	282.37

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	150701		4835.00	52.96	8.62	2.44	41.33	14.32	119.67
12	150702		1090.00	120.97	67.25	4.92	79.88	25.46	298.48
12	150805		587.00	191.27	33.93	1.47	78.89	28.02	333.57
12	150810		14983.00	147.38	34.69	5.78	86.38	26.64	300.88
12	150901		5286.00	49.06	8.41	2.24	29.87	10.88	100.46
12	150903		65.00	37.77	3.46	0.92	29.87	10.88	82.91
12	151102		1165.00	113.03	19.04	0.30	81.00	24.39	237.75
12	159994		134.00	89.20	54.88	0.40	65.76	22.68	232.91
12	159995		630.00	135.22	43.60	4.64	62.70	19.58	265.73
12	159996		84.00	40.23	3.44	0.00	45.70	24.90	114.26
12	159997		647.00	124.25	12.84	2.21	57.14	19.64	216.09
12	159998		937.00	186.82	48.90	2.75	60.94	19.56	318.99
12	159999		30.00	144.30	3.00	0.33	86.85	24.39	258.87
12	160103		35.00	66.09	6.60	0.00	116.49	26.45	215.63
12	200201		640.00	108.11	11.86	0.00	118.54	27.52	266.03
12	200202		48903.00	77.92	13.98	0.12	88.02	29.68	209.72
12	200305		241.00	185.32	56.59	0.00	116.03	42.89	400.83
12	200306		1305.00	151.85	37.73	1.35	101.47	34.12	326.52
12	200404		2007.00	72.43	30.97	0.20	88.04	26.53	218.16
12	200405		180.00	189.57	21.56	2.47	79.05	27.65	320.31
12	200501		4423.00	146.01	27.29	0.50	97.60	35.06	306.46
12	200602		64.00	72.03	33.98	0.00	68.72	35.46	210.19
12	200604		7543.00	44.46	11.12	0.00	60.64	20.35	136.58
12	200605		1653.00	64.41	4.91	0.09	82.10	19.89	171.40

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	209994		63.00	135.29	8.78	0.00	80.87	18.53	243.46
12	209995		191.00	184.57	23.73	0.23	58.93	24.69	292.15
12	209997		872.00	126.00	19.64	0.42	89.16	29.52	264.74
12	209998		4117.00	220.81	40.78	0.39	88.02	31.09	381.09
12	209999		387.00	198.50	53.43	0.16	71.05	22.76	345.90
12	220103		10220.00	68.81	20.60	0.08	102.82	35.04	227.36
12	229997		72.00	78.71	6.43	0.00	115.25	45.94	246.33
12	229998		399.00	123.78	29.29	0.08	102.39	40.12	295.65
12	229999		162.00	285.51	22.69	0.00	151.71	35.91	495.82
12	230401		12511.00	73.71	17.04	0.11	90.76	30.37	211.99
12	231001		1398.00	61.75	15.03	0.03	90.29	28.97	196.08
12	231101		14007.00	111.35	15.86	0.27	91.65	30.13	249.27
12	231194		11.00	0.00	111.09	0.00	82.71	19.90	213.71
12	231196		22.00	40.23	3.41	0.00	45.70	24.90	114.23
12	231198		24.00	1194.67	12.58	0.00	109.86	26.87	1343.98
12	240105		4088.00	84.85	20.24	0.72	84.99	32.35	223.14
12	240199		12.00	307.25	46.25	0.00	90.76	26.28	470.54
12	249995		12.00	628.92	22.58	0.00	85.87	22.99	760.36
12	249997		410.00	219.63	11.14	0.01	91.69	27.19	349.66
12	249998		96.00	381.72	142.58	0.24	89.84	26.66	641.04
12	250301		2329.00	93.98	16.52	0.00	90.20	28.60	229.30
12	259997		126.00	84.79	12.12	0.00	90.76	26.28	213.95
12	259998		54.00	427.02	38.85	0.00	86.48	30.40	582.75
12	260101		1084.00	124.24	14.62	0.86	108.16	26.18	274.06

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	260601		2805.00	72.83	15.81	1.17	87.77	25.65	203.23
12	260704		2727.00	72.67	22.75	0.95	91.22	32.52	220.11
12	260705		4356.00	99.91	29.61	0.54	91.03	29.68	250.77
12	270101		1520.00	92.02	20.87	0.00	79.04	37.59	229.53
12	270301		43807.00	75.96	14.95	0.47	83.18	27.30	201.85
12	270501		12.00	614.25	219.00	0.08	71.06	33.18	937.58
12	310301		759.00	72.58	22.50	0.15	99.23	29.82	224.28
12	310501		252.00	65.04	12.60	0.94	97.85	36.64	213.06
12	319997		32.00	44.34	12.31	0.03	71.39	22.49	150.57
12	319998		36.00	418.92	95.75	9.92	79.28	30.12	633.99
12	319999		3.00	1283.00	356.00	1.00	71.39	22.49	1733.88
12	380101		134.00	211.69	16.22	0.54	87.45	31.58	347.49
12	400101		457.00	153.16	28.26	0.00	90.93	28.80	301.15
12	400401		39.00	145.33	55.31	18.92	85.17	24.86	329.60
12	400801		3141.00	100.54	26.51	1.65	97.41	29.00	255.11
12	410205		26.00	0.04	287.69	43.54	78.04	38.56	447.86
12	410301		158.00	237.42	34.19	0.00	79.62	23.94	375.18
12	419997		22.00	40.23	3.41	0.00	45.70	24.90	114.23
12	420101		2626.00	72.73	12.56	0.23	86.67	26.04	198.24
12	430102		5477.00	53.95	12.49	0.29	91.92	30.32	188.97
12	430106		451.00	80.38	29.05	0.63	62.26	27.94	200.26
12	430107		58665.00	50.39	11.87	0.33	88.96	28.48	180.03
12	430109		5473.00	16.04	5.34	0.19	75.68	25.57	122.82
12	430199		272.00	53.96	8.11	0.50	103.34	29.90	195.81

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	430201		6821.00	56.39	31.87	0.79	90.44	30.63	210.13
12	430202		4391.00	58.85	39.53	0.39	97.47	30.64	226.88
12	430203		12718.00	52.89	29.98	0.74	89.70	28.83	202.13
12	439994		152.00	61.06	36.28	0.00	122.99	25.16	245.48
12	439995		79.00	295.65	137.92	0.53	99.06	28.62	561.78
12	439997		8529.00	6.88	3.29	0.02	111.76	29.36	151.31
12	439998		1381.00	122.01	29.11	0.57	91.15	29.78	272.62
12	439999		31.00	224.35	60.45	0.71	63.12	24.43	373.06
12	440401		105.00	114.45	17.18	0.00	92.13	25.49	249.25
12	440501		378.00	80.80	15.12	0.05	90.41	25.78	212.15
12	440701		6362.00	73.29	10.37	0.20	88.20	27.04	199.09
12	449995		60.00	491.10	38.25	0.00	86.01	26.66	642.01
12	449997		996.00	47.68	6.85	0.53	58.80	19.27	133.13
12	449998		1488.00	176.66	23.63	0.31	88.84	30.54	319.98
12	449999		105.00	232.10	31.34	0.78	54.80	16.44	335.45
12	450701		226.00	108.47	17.04	0.27	88.78	25.24	239.79
12	451101		315.00	96.36	1.59	0.00	82.64	31.24	211.83
12	460101		1758.00	67.55	33.02	0.20	75.81	29.99	206.57
12	460199		476.00	10.15	1.65	1.20	80.54	24.66	118.20
12	460201		11269.00	97.75	20.58	3.88	84.53	27.74	234.49
12	460299		5552.00	26.19	14.61	1.16	72.52	22.94	137.43
12	460302		9124.00	76.41	26.57	2.03	80.81	26.92	212.74
12	460303		420.00	0.00	15.50	0.12	88.05	30.28	133.96
12	460399		8399.00	429.15	16.01	0.17	69.25	27.75	542.32

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	460401		662.00	97.89	29.13	7.73	111.33	33.24	279.32
12	460402		267.00	64.69	1.14	0.01	81.91	24.55	172.32
12	460403		2903.00	88.43	21.07	2.17	97.58	28.83	238.08
12	460405		14.00	40.29	16.36	0.00	79.62	23.94	160.21
12	460408		1395.00	38.33	16.42	0.79	70.64	22.41	148.59
12	460501		2451.00	56.67	28.50	0.79	77.47	28.37	191.79
12	460599		22.00	159.18	3.32	0.00	97.06	40.27	299.83
12	469994		309.00	35.35	23.34	0.00	86.15	38.40	183.23
12	469997		216.00	99.14	20.57	4.63	103.60	29.59	257.54
12	469998		324.00	124.47	25.03	7.51	87.50	25.61	270.11
12	469999		33.00	758.39	133.45	8.58	93.86	31.90	1026.19
12	470101		8.00	196.88	0.00	0.00	127.56	27.42	351.85
12	470103		2444.00	124.02	28.03	1.14	62.23	21.65	237.08
12	470104		4365.00	145.10	19.63	2.18	83.47	28.15	278.53
12	470105		3324.00	157.28	37.59	6.38	81.98	30.21	313.44
12	470106		188.00	227.22	23.88	0.00	79.72	25.00	355.82
12	470199		1018.00	65.08	7.89	3.63	80.86	31.21	188.68
12	470201		22934.00	125.77	27.84	1.04	86.99	29.29	270.93
12	470302		528.00	100.69	5.58	0.05	70.76	23.97	201.04
12	470303		4514.00	269.65	44.91	1.20	90.62	38.71	445.09
12	470501		48.00	0.00	166.67	0.00	80.87	18.53	266.07
12	470603		10702.00	80.56	20.75	1.76	81.40	24.14	208.61
12	470604		52932.00	124.50	28.00	2.47	82.47	27.90	265.35

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	470605		6353.00	131.09	27.38	0.53	67.49	25.89	252.37
12	470606		260.00	142.10	37.60	10.80	85.16	34.28	309.95
12	470609		3861.00	92.41	25.95	1.09	78.04	27.03	224.51
12	479994		71.00	149.96	32.86	0.00	98.55	30.82	312.19
12	479995		504.00	273.17	22.43	2.13	70.39	22.95	391.08
12	479996		423.00	70.94	16.65	0.65	102.27	28.85	219.36
12	479997		389.00	72.41	12.49	3.82	54.73	19.14	162.60
12	479998		1992.00	197.08	77.68	4.08	76.26	25.71	380.81
12	479999		22.00	248.09	42.27	3.32	85.61	33.55	412.85
12	480101		7792.00	104.00	29.72	4.06	79.68	28.42	245.87
12	480102		6096.00	140.83	25.94	2.63	89.85	28.78	288.03
12	480103		416.00	163.80	28.23	0.57	78.92	26.34	297.86
12	480104		428.00	155.44	46.87	3.49	82.84	27.13	315.77
12	480105		3291.00	130.40	29.49	7.42	79.71	24.70	271.73
12	480201		2866.00	198.70	38.27	6.54	84.72	28.46	356.68
12	480205		2349.00	228.21	34.99	14.72	95.36	34.05	407.33
12	480206		201.00	186.13	64.05	0.00	108.21	49.60	408.00
12	480208		432.00	270.98	68.55	3.45	77.25	29.77	450.00
12	480212		4810.00	156.27	26.09	3.39	79.16	28.34	293.25
12	480299		405.00	171.45	25.57	3.66	97.17	28.73	326.58
12	480503		5685.00	128.86	26.68	3.69	76.91	25.74	261.88
12	480506		2232.00	80.83	19.46	1.24	88.41	28.02	217.96
12	480507		329.00	96.12	37.50	0.73	70.67	24.41	229.43
12	480508		23429.00	95.99	36.26	3.88	79.57	26.91	242.61

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	480520		325.00	224.86	89.16	5.17	66.00	24.85	410.04
12	480599		52.00	45.00	7.81	0.00	71.75	27.78	152.34
12	480702		66.00	33.00	1.50	1.52	50.53	18.14	104.69
12	489995		392.00	284.94	131.43	4.56	74.25	32.10	527.28
12	489997		661.00	89.70	36.69	3.38	86.77	28.49	245.04
12	489998		395.00	339.91	97.11	3.65	83.36	27.11	551.13
12	489999		97.00	19.02	1.00	2.22	29.87	10.88	62.99
12	490101		21.00	47.71	122.24	0.00	133.11	33.51	336.58
12	490102		153.00	108.08	46.44	14.82	81.16	26.53	277.04
12	490107		523.00	56.03	36.74	8.35	76.38	30.76	208.27
12	490202		85.00	13.27	5.39	0.00	90.16	24.27	133.08
12	490205		19077.00	43.60	90.52	0.33	87.04	28.23	249.73
12	499996		1.00	0.00	116.00	0.00	82.71	19.90	218.61
12	499997		35.00	0.00	1.17	0.00	64.54	24.57	90.28
12	499998		214.00	212.77	153.15	0.00	82.86	20.73	469.50
12	500101		24.00	40.21	3.42	0.00	45.70	24.90	114.22
12	500401		12657.00	152.54	27.08	5.28	86.94	28.89	300.72
12	500406		5105.00	165.92	22.72	3.84	90.41	28.70	311.59
12	500502		75.00	60.45	38.09	0.00	110.66	57.34	266.55
12	500602		110.00	145.95	20.65	6.45	76.56	24.18	273.80
12	500901		323.00	99.54	28.05	0.35	88.68	26.14	242.75
12	500904		60.00	128.45	15.15	0.00	97.06	40.27	280.93
12	509994		16.00	142.56	12.56	0.00	97.06	40.27	292.45
12	509995		150.00	357.92	83.63	6.67	87.70	27.33	563.25

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	509997		239.00	125.39	37.88	1.17	78.55	30.65	273.64
12	509998		97.00	204.23	48.62	1.12	80.11	23.54	357.61
12	510202		162.00	0.00	0.00	0.00	95.33	24.43	119.76
12	510203		761.00	150.60	14.36	0.00	90.76	26.28	282.00
12	510205		8142.00	88.26	15.91	0.21	93.30	29.63	227.31
12	510601		6224.00	199.31	41.09	4.63	81.96	28.97	355.96
12	510602		7240.00	283.83	75.85	0.43	88.98	32.67	481.78
12	510702		1545.00	80.50	12.77	0.18	86.51	33.17	213.13
12	510703		618.00	60.70	4.03	0.00	89.64	24.63	179.01
12	510705		161.00	30.90	16.54	0.00	110.44	26.83	184.71
12	510707		9015.00	114.44	20.78	0.19	90.33	27.97	253.71
12	510801		4416.00	75.87	13.87	2.51	99.79	27.92	219.96
12	510803		4234.00	162.39	49.26	0.49	91.77	30.47	334.38
12	510805		4619.00	73.64	35.57	0.30	99.31	34.66	243.48
12	510806		5210.00	159.41	36.15	0.88	82.80	24.62	303.86
12	510807		1851.00	182.60	23.94	0.14	85.46	38.92	331.05
12	510808		2257.00	173.77	74.90	0.34	85.30	32.62	366.94
12	510901		436.00	108.52	43.43	0.56	100.77	35.27	288.54
12	510902		507.00	52.66	56.23	1.97	79.01	34.55	224.43
12	510903		244.00	0.00	46.83	0.00	86.45	29.59	162.87
12	510904		42854.00	42.00	30.71	0.44	91.71	28.64	193.49
12	510905		1122.00	142.86	38.32	0.00	82.43	28.12	291.73
12	510907		17204.00	129.25	25.67	3.42	89.93	28.05	276.32
12	510908		9578.00	104.05	36.61	2.40	81.00	28.93	253.00

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	510909		6766.00	149.92	36.24	0.39	90.02	30.67	307.24
12	510910		3550.00	127.68	36.20	2.92	88.86	30.19	285.85
12	510911		690.00	182.70	6.99	0.00	85.80	39.21	314.70
12	511004		5826.00	120.73	36.60	3.20	83.96	28.72	273.22
12	511501		8308.00	75.98	15.35	0.11	91.76	29.67	212.87
12	511502		2809.00	99.27	24.92	0.10	79.82	27.69	231.81
12	511601		101155.00	223.74	28.97	1.05	89.41	29.01	372.18
12	511612		2412.00	149.49	16.95	0.00	105.48	38.85	310.76
12	511613		44061.00	130.37	31.56	0.71	81.01	31.23	274.87
12	511614		56688.00	109.77	28.09	0.69	89.92	28.70	257.17
12	511615		613.00	38.05	1.01	2.22	29.87	10.88	82.03
12	511803		597.00	114.62	21.51	3.79	74.70	29.83	244.45
12	512604		102.00	149.69	41.53	0.14	71.39	22.49	285.23
12	519994		685.00	106.39	31.56	0.39	81.53	26.89	246.75
12	519995		171.00	74.98	68.99	3.55	58.33	21.81	227.66
12	519996		1207.00	86.81	40.79	0.16	89.15	26.03	242.95
12	519997		5343.00	21.67	2.57	1.65	45.49	15.09	86.48
12	519998		24555.00	163.15	37.26	3.31	86.67	29.19	319.57
12	519999		1495.00	118.40	26.52	1.94	82.15	26.01	255.02
12	520101		1552.00	95.89	10.93	0.07	74.85	22.96	204.71
12	520201		19003.00	73.04	11.39	0.34	82.97	26.35	194.09
12	520203		502.00	104.03	19.07	0.00	104.45	35.61	263.15
12	520204		2791.00	81.91	14.48	1.88	81.52	27.79	207.57
12	520205		1822.00	101.79	26.35	0.39	100.53	30.91	259.98

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	520302		21181.00	88.96	13.41	0.22	89.03	26.74	218.36
12	520401		24708.00	92.43	20.21	4.08	85.58	27.14	229.43
12	520402		62.00	222.03	23.10	0.47	123.24	33.77	402.61
12	520403		1139.00	68.16	12.67	1.24	91.56	31.18	204.80
12	520404		35606.00	59.70	17.21	0.71	87.13	29.74	194.50
12	520405		1733.00	130.54	12.18	0.04	123.68	29.75	296.19
12	520406		70.00	66.09	6.60	0.00	116.49	26.45	215.63
12	520407		62445.00	93.69	16.77	1.01	81.61	27.85	220.92
12	520408		31037.00	76.05	18.42	1.85	85.15	27.79	209.26
12	520701		7335.00	91.97	17.38	0.39	90.71	28.74	229.20
12	520803		3120.00	77.25	24.35	0.80	84.16	28.03	214.58
12	520807		618.00	86.03	21.90	0.00	78.49	26.33	212.75
12	520902		3649.00	105.94	25.56	2.61	86.72	30.19	251.03
12	521001		5620.00	75.99	14.09	0.15	86.88	27.59	204.71
12	521002		443.00	64.80	17.00	0.00	79.55	23.75	185.09
12	521003		5269.00	67.44	8.75	0.70	86.29	30.87	194.05
12	521101		954.00	114.63	14.39	0.74	112.45	29.65	271.86
12	521202		66107.00	114.98	16.68	1.91	87.35	27.82	248.73
12	521203		6091.00	132.21	20.95	1.40	83.31	26.28	264.14
12	521204		34789.00	109.63	21.32	2.16	84.73	27.65	245.50
12	521205		2862.00	122.46	22.22	1.00	82.13	31.76	259.57
12	521401		3363.00	91.26	13.16	0.25	86.32	27.31	218.32
12	521402		1349.00	59.57	9.46	0.05	92.27	28.87	190.22
12	521501		15047.00	47.48	11.58	0.02	94.10	30.12	183.30

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	529994		1914.00	61.32	7.02	0.01	79.45	21.83	169.63
12	529995		957.00	195.08	27.36	4.14	95.96	30.26	352.80
12	529996		352.00	128.26	36.36	0.16	89.31	36.76	290.85
12	529997		2855.00	109.44	23.46	1.30	98.63	30.47	263.31
12	529998		3994.00	161.79	32.87	4.32	82.01	27.20	308.19
12	529999		567.00	175.38	19.41	2.01	84.37	26.36	307.53
14	320101		577.00	106.58	16.11	0.00	98.76	33.22	254.67
14	320103		128078.00	91.97	13.31	0.39	92.41	30.49	228.57
14	320104		380317.00	54.26	8.79	0.18	90.29	29.56	183.08
14	320113		81469.00	82.40	17.81	0.27	89.29	30.20	219.97
15	069999		7.00	0.00	93.14	0.00	151.71	35.91	280.76
15	139999		254.00	38.96	36.18	0.00	71.06	33.18	179.38
15	169999		431.00	50.74	41.32	0.00	71.06	33.18	196.31
15	239999		6.00	0.00	0.00	0.00	151.71	35.91	187.62
15	320105		7.00	72.57	49.86	0.00	56.33	15.86	194.61
15	340103		26.00	124.12	1.42	0.00	90.07	21.64	237.25
15	350101		2.00	0.00	78.00	0.00	151.71	35.91	265.62
15	469999		51.00	80.39	84.08	0.02	94.78	33.99	293.26
15	499999		18.00	88.33	142.33	0.00	71.06	33.18	334.91
15	509999		11.00	130.91	166.00	0.00	151.71	35.91	484.53
16	010101		241.00	49.27	32.78	0.29	76.88	25.74	184.96
16	010201		445.00	111.40	63.89	0.34	58.06	16.48	250.18
16	010301		9.00	700.67	49.44	2.22	29.87	10.88	793.09
16	010302		34.00	308.24	81.76	0.09	64.23	19.98	474.30

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	010304		81.00	214.32	25.99	2.36	61.38	19.02	323.06
16	010505		300.00	29.52	7.17	0.00	72.19	26.48	135.37
16	010507		18.00	0.00	101.44	0.00	151.71	35.91	289.06
16	010601		72.00	134.18	52.88	0.24	62.19	25.27	274.75
16	010602		33.00	207.48	40.42	0.27	59.17	25.35	332.71
16	010603		499.00	71.37	33.70	0.17	69.39	23.70	198.33
16	010604		108.00	57.73	40.42	0.26	59.17	25.35	182.93
16	010605		260.00	32.53	41.18	0.30	61.30	25.24	160.56
16	010607		105.00	32.13	40.39	0.23	60.27	26.50	159.52
16	030601		218.00	10.59	7.21	0.00	72.19	26.48	116.47
16	080301		18.00	43.78	170.39	0.00	117.48	33.21	364.86
16	080706		190.00	15.55	25.97	0.01	75.52	26.75	143.80
16	080709		23.00	0.00	4.61	0.00	69.22	24.62	98.45
16	081105		264.00	42.57	44.61	0.00	85.92	25.49	198.59
16	090401		3.00	0.00	206.67	0.00	151.71	35.91	394.29
16	090501		3.00	0.00	35.33	0.00	100.41	24.94	160.69
16	090701		47.00	26.32	32.47	0.09	80.64	30.42	169.94
16	100101		149.00	176.00	45.11	0.02	67.17	26.56	314.86
16	100104		55.00	60.51	6.76	0.00	103.60	26.46	197.34
16	120403		301.00	73.60	11.70	0.00	76.82	18.09	180.20
16	120405		862.00	165.19	90.96	0.02	104.76	40.17	401.10
16	120501		66.00	7.85	175.83	0.00	73.90	28.76	286.35
16	120502		8.00	0.00	0.00	5.63	80.87	18.53	105.02
16	120503		41.00	20.07	170.41	0.00	76.19	29.12	295.80

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	120504		2504.00	53.74	19.69	0.02	84.77	27.74	185.97
16	129994		185.00	328.57	12.31	0.00	94.97	27.60	463.45
16	131200		832.00	23.30	5.10	0.01	73.56	27.21	129.18
16	131501		668.00	24.48	17.04	0.00	91.08	28.56	161.17
16	131596		796.00	11.76	2.98	0.00	139.03	36.37	190.14
16	150101		5.00	0.00	35.20	0.00	100.41	24.94	160.56
16	150201		216.00	1.88	3.23	0.11	61.80	12.73	79.75
16	150301		153.00	64.12	141.57	6.25	79.02	26.54	317.50
16	150303		207.00	456.43	176.84	6.06	67.39	24.15	730.86
16	150310		28.00	535.86	86.61	0.00	54.01	18.41	694.89
16	150403		55.00	104.80	179.89	6.60	74.26	32.09	397.65
16	150411		646.00	21.86	38.85	0.44	76.27	26.52	163.94
16	150503		220.00	30.68	19.28	0.00	74.70	29.83	154.50
16	150506		601.00	47.22	27.60	0.00	78.17	33.21	186.20
16	150603		323.00	139.45	51.80	0.24	61.30	26.13	278.92
16	150701		8136.00	47.76	12.25	0.85	63.10	22.69	146.66
16	150702		204.00	28.25	150.96	0.00	91.52	36.44	307.16
16	150805		54.00	119.78	44.43	0.65	56.33	15.86	237.03
16	150810		298.00	21.11	95.28	0.00	104.62	27.88	248.89
16	150901		18032.00	94.30	17.00	1.97	31.06	11.94	156.28
16	150903		247.00	33.88	15.20	0.00	74.75	37.47	161.30
16	151102		40.00	0.00	18.95	0.00	68.72	35.46	123.13
16	159994		60.00	0.30	8.15	0.00	72.19	26.48	107.12
16	159997		0.00	0	0	0	0	0	0

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	200201		56.00	48.48	22.41	0.00	88.82	25.71	185.42
16	200202		1853.00	10.72	7.79	0.05	89.29	26.42	134.27
16	200305		75.00	48.13	2.35	0.84	55.08	15.10	121.50
16	200404		84.00	26.56	0.31	0.74	29.87	10.88	68.36
16	200501		106.00	19.32	44.31	0.86	66.84	24.51	155.84
16	200604		12.00	219.17	35.33	0.00	90.76	26.28	371.54
16	200606		9.00	0.00	56.78	0.22	86.33	30.99	174.33
16	220103		135.00	102.41	38.83	0.00	79.84	30.23	251.31
16	229997		0.00	0	0	0	0	0	0
16	230401		597.00	64.41	15.94	1.21	106.03	29.71	217.29
16	230501		19.00	0.00	77.05	0.00	151.71	35.91	264.67
16	231001		661.00	72.13	29.90	0.00	97.97	32.13	232.13
16	231101		325.00	61.72	49.08	0.28	102.84	29.05	242.99
16	240105		5722.00	47.25	60.95	0.01	64.43	22.18	194.82
16	270301		729.00	71.78	18.81	0.09	88.70	28.27	207.65
16	270501		3.00	82.33	0.00	0.00	78.04	38.56	198.93
16	310301		103.00	0.00	163.26	0.00	151.71	35.91	350.88
16	310501		761.00	38.08	19.45	0.69	81.89	26.77	166.88
16	319996		45.00	37.78	5.27	0.00	86.96	26.73	156.73
16	400801		10.00	459.50	65.50	0.00	68.63	28.36	621.98
16	420101		191.00	2.05	2.96	0.03	134.37	33.89	173.31
16	430102		747.00	39.50	5.14	0.00	72.87	26.55	144.05
16	430107		1236.00	32.77	7.73	0.00	73.31	27.26	141.08
16	430109		528.00	178.64	50.20	0.00	73.56	28.84	331.23

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	430199		49.00	4.12	5.49	0.00	92.34	28.50	130.46
16	430201		661.00	6.12	8.44	0.00	91.16	27.53	133.25
16	430202		95.00	5.33	7.08	0.00	92.34	28.50	133.25
16	430203		798.00	4.20	19.82	0.36	87.46	29.98	141.82
16	439996		73.00	0.00	6.60	0.00	74.70	29.83	111.13
16	440401		153.00	14.09	29.43	0.18	64.37	25.64	133.71
16	440701		139.00	207.70	47.31	0.00	91.95	26.84	373.81
16	450101		3.00	0.00	312.00	0.00	151.71	35.91	499.62
16	451101		5.00	48.00	7.20	0.00	72.19	26.48	153.87
16	460101		22.00	27.64	50.27	0.00	86.65	28.20	192.76
16	460201		807.00	56.97	31.53	0.01	106.21	28.55	223.27
16	460302		112.00	32.73	82.20	1.18	93.91	31.85	241.87
16	460303		15.00	0.00	28.27	0.13	86.33	30.99	145.73
16	460401		196.00	34.22	30.22	0.00	84.64	35.73	184.81
16	460403		1912.00	104.98	57.11	0.57	65.07	18.81	246.53
16	460408		25.00	71.48	3.84	0.00	74.76	31.79	181.88
16	460501		8.00	61.75	97.88	0.00	105.66	37.56	302.85
16	469994		56.00	127.61	56.98	0.00	100.37	37.03	321.99
16	469996		714.00	41.49	38.97	0.03	75.76	36.66	192.91
16	470101		537.00	84.87	46.33	0.22	68.87	26.89	227.18
16	470103		6.00	483.83	107.00	0.00	52.95	18.36	662.14
16	470104		311.00	19.76	27.65	0.00	78.14	26.95	152.50
16	470105		1179.00	42.28	15.62	2.31	40.27	14.56	115.05
16	470106		25.00	171.92	190.96	0.00	82.71	19.90	465.49

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	470201		3105.00	26.25	12.06	0.02	82.32	30.18	150.83
16	470303		965.00	47.06	15.41	0.14	74.12	29.04	165.76
16	470408		17.00	147.94	112.35	0.00	79.96	30.88	371.13
16	470501		1110.00	12.16	7.64	0.00	74.70	29.83	124.34
16	470603		152.00	162.18	0.00	0.00	95.33	24.43	281.94
16	470604		421.00	80.47	32.13	0.01	84.54	34.42	231.57
16	470605		23.00	242.04	114.26	0.04	71.06	33.18	460.59
16	470606		239.00	82.73	17.28	0.21	87.20	24.44	211.87
16	479996		15.00	82.27	79.13	0.00	78.04	38.56	277.99
16	480101		722.00	67.74	22.46	2.87	69.18	29.89	192.14
16	480102		11.00	678.27	127.27	0.00	45.70	24.90	876.14
16	480105		6.00	0.00	260.83	0.00	151.71	35.91	448.45
16	480201		315.00	68.05	13.54	0.16	58.14	17.07	156.95
16	480212		230.00	50.21	73.83	0.33	67.98	26.49	218.85
16	480303		35.00	24.00	7.23	0.00	72.19	26.48	129.90
16	480503		428.00	25.48	35.61	0.72	83.14	27.66	172.62
16	480506		30.00	93.53	12.33	0.73	29.87	10.88	147.35
16	480507		64.00	125.73	6.16	0.00	79.62	23.94	235.46
16	480508		2221.00	56.70	23.29	0.12	73.20	24.34	177.64
16	480599		100.00	68.04	35.27	0.00	100.41	24.94	228.67
16	480702		834.00	117.98	11.61	0.12	107.72	28.04	265.48
16	489999		30.00	0.00	0.00	0.00	90.02	29.89	119.92
16	490101		3.00	0.00	261.00	0.00	151.71	35.91	448.62
16	490102		20.00	0.00	26.70	0.00	98.51	28.77	153.98

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	490107		130.00	141.03	18.66	0.00	88.49	27.87	276.05
16	490202		249.00	33.91	12.74	0.00	72.19	26.48	145.32
16	490203		0.00	0	0	0	0	0	0
16	490205		3281.00	167.83	89.87	0.00	77.24	26.73	361.68
16	490299		32.00	188.97	34.44	0.00	53.57	19.22	296.20
16	499996		16.00	25.50	18.38	0.00	115.21	33.19	192.27
16	500101		18.00	0.00	214.83	0.00	87.54	30.84	333.21
16	500401		910.00	33.77	32.87	0.11	86.60	27.91	181.27
16	500406		194.00	52.61	16.03	0.00	81.90	27.64	178.18
16	500602		377.00	0.00	3.38	0.00	151.09	35.86	190.34
16	500901		220.00	0.00	5.93	0.00	151.71	35.91	193.55
16	500904		49.00	4.12	104.02	0.00	134.65	34.29	277.08
16	510203		43.00	66.09	6.60	0.00	116.49	26.45	215.64
16	510205		481.00	39.59	31.38	0.02	87.18	30.80	188.97
16	510601		174.00	171.07	86.41	0.00	64.09	20.11	341.69
16	510602		173.00	129.44	65.84	0.00	72.41	25.21	292.90
16	510603		27.00	63.67	70.74	0.00	82.71	19.90	237.02
16	510702		289.00	0.00	35.21	0.00	100.41	24.94	160.57
16	510707		1901.00	44.17	44.05	0.01	79.81	33.66	201.70
16	510709		84.00	18.14	7.57	0.00	93.86	24.81	144.39
16	510710		196.00	48.46	13.44	0.05	71.39	22.49	155.83
16	510801		67.00	26.43	34.76	0.00	71.81	27.61	160.61
16	510805		987.00	17.70	53.16	0.00	82.99	29.70	183.55
16	510806		141.00	54.34	47.06	1.06	86.19	27.84	216.49

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	510808		0.00	0	0	0	0	0	0
16	510901		81.00	114.30	43.99	0.00	79.76	24.14	262.18
16	510902		175.00	104.21	29.96	0.23	73.08	19.51	226.99
16	510904		22204.00	64.14	25.31	0.23	71.73	21.58	182.99
16	510907		321.00	87.16	32.71	0.00	89.91	22.55	232.33
16	510908		209.00	13.48	29.50	0.00	91.28	27.19	161.45
16	510910		6.00	115.67	16.67	0.00	62.68	15.29	210.30
16	511004		1299.00	102.88	38.77	0.00	90.37	26.73	258.75
16	511501		925.00	15.00	34.98	0.00	95.73	23.99	169.69
16	511502		2105.00	13.57	39.49	0.00	91.64	29.75	174.46
16	511601		4844.00	14.65	48.58	0.06	102.21	29.51	195.00
16	511612		12538.00	63.24	32.01	0.01	87.78	25.47	208.51
16	511613		558.00	44.27	3.44	0.00	64.54	24.57	136.82
16	511614		5800.00	48.11	40.26	0.00	92.75	41.93	223.05
16	511615		6.00	0.00	466.00	1.67	71.06	33.18	571.91
16	512604		269.00	35.69	47.50	0.00	97.58	25.42	206.19
16	519994		632.00	89.54	0.44	0.00	67.99	24.70	182.67
16	519996		1337.00	68.77	12.45	0.00	115.56	23.19	219.97
16	519997		710.00	41.80	26.58	0.01	74.31	26.25	168.95
16	520101		3545.00	16.95	8.95	0.02	75.07	26.90	127.89
16	520201		1654.00	33.30	32.13	0.30	92.50	22.67	180.91
16	520203		160.00	92.48	49.56	0.00	75.18	33.06	250.28
16	520204		40.00	76.15	41.33	0.00	96.08	25.16	238.72
16	520205		417.00	18.79	49.29	0.00	101.04	32.78	201.90

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	520207		36.00	54.86	32.97	0.00	78.04	38.56	204.43
16	520302		396.00	293.53	92.78	0.03	86.43	26.53	499.30
16	520401		1310.00	83.59	48.87	6.57	86.98	25.73	251.74
16	520404		1423.00	101.59	28.91	0.02	83.95	25.05	239.51
16	520407		3072.00	59.72	30.88	2.24	82.81	25.19	200.84
16	520408		1069.00	110.19	59.16	7.36	86.96	25.86	289.52
16	520701		289.00	13.37	22.21	0.00	108.85	30.51	174.95
16	520803		235.00	61.99	53.54	0.00	92.41	29.67	237.61
16	520807		203.00	35.93	19.06	0.00	82.12	26.17	163.29
16	520902		34.00	0.00	38.82	0.00	71.75	27.78	138.35
16	521001		1103.00	227.84	55.31	0.30	77.28	24.76	385.49
16	521003		319.00	56.85	15.98	0.15	89.55	27.62	190.15
16	521101		39.00	0.00	91.10	0.03	122.41	29.88	243.42
16	521202		5447.00	76.38	47.38	0.07	77.66	25.76	227.24
16	521203		198.00	190.51	53.37	0.07	108.04	30.04	382.03
16	521204		956.00	49.11	30.08	0.07	86.79	26.68	192.73
16	521205		57.00	22.14	29.30	0.00	129.12	31.36	211.91
16	521401		120.00	27.80	21.00	0.00	75.74	26.49	151.03
16	521501		8552.00	21.11	19.31	0.17	88.83	26.58	156.00
16	529994		65.00	100.26	49.23	0.14	111.92	41.24	302.79
16	529996		103.00	80.15	64.30	0.00	79.71	33.29	257.44
16	529997		50.00	5676.30	1393.98	0.00	45.70	24.90	7140.87
17	320110		12329.00	34.23	45.72	0.06	90.22	32.42	202.66
17	320113		12040.00	41.09	23.14	0.10	88.10	32.65	182.41

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
17	320114		10600.00	44.25	22.64	0.15	87.08	34.61	186.72
17	320115		870.00	23.63	24.86	0.00	93.44	25.06	166.99
17	320116		606.00	45.12	4.17	0.00	98.95	25.03	173.26
17	320117		420.00	109.57	31.80	0.00	120.71	21.15	283.22
17	320118		47.00	20.60	5.70	0.00	45.70	24.90	96.89
17	320119		177.00	51.70	3.42	0.00	52.51	21.04	128.68
17	320120		25752.00	34.03	35.89	0.01	92.84	39.07	201.83
17	320123		25235.00	24.32	26.80	0.00	86.07	37.12	174.12
17	320124		19713.00	24.14	27.61	0.00	87.15	38.96	177.85
17	320125		415.00	78.45	39.96	0.00	101.39	36.58	256.38
17	320126		116.00	17.61	15.26	0.20	84.18	27.49	144.74
17	320127		73.00	80.78	40.08	0.00	94.73	42.66	258.26
17	320128		55.00	20.60	5.71	0.00	45.70	24.90	96.90
17	320129		27.00	1.41	0.52	1.22	73.29	18.23	94.67
18	320101		6.00	93.00	107.67	0.00	111.91	40.42	352.99
18	320130		35159.00	30.98	15.39	0.12	81.53	30.04	157.81
18	320132		6025.00	58.53	13.82	0.00	103.53	27.27	203.14
18	320133		20385.00	31.30	13.97	0.00	87.01	32.55	164.43
18	320134		16073.00	34.59	15.56	0.00	86.69	33.54	170.23
18	320135		1406.00	46.54	17.38	0.00	98.91	32.12	194.96
18	320136		1788.00	53.74	6.25	0.00	110.51	25.25	195.75
18	320137		455.00	17.98	3.13	0.00	72.19	26.48	119.78
18	320138		110.00	30.00	5.88	0.00	66.44	25.55	127.88
18	320139		8.00	0.00	0.00	0.00	127.56	27.42	154.98

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
19	320140		175859.00	24.36	12.32	0.10	82.53	29.86	149.07
19	320148		54.00	36.22	35.28	0.00	100.41	24.94	196.86
19	320150		136593.00	20.33	12.42	0.06	79.32	29.66	141.78
19	320158		906.00	34.25	16.23	0.00	83.40	31.86	165.73
19	320159		326.00	25.42	0.02	0.00	74.70	29.83	129.97
19	320160		62233.00	42.50	9.83	0.03	78.53	26.76	157.58
19	320169		24.00	206.17	43.58	0.00	88.82	25.71	364.28
19	330102		2400.00	34.22	14.50	0.39	88.20	33.46	170.23
TOTAL			6408629.0	76.17	15.82	0.65	86.94	28.86	208.43