

Fiscal Year 2007 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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Illinois Community College Board

**HIGHLIGHTS OF THE FISCAL YEAR 2007 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2007 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$214.92.
2. The fiscal year 2007 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$214.92
full instructional unit cost	\$228.97
total institutional unit cost	\$241.00

(See Table 3 for details.)

3. The fiscal year 2007 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$78.08
direct department cost	\$14.79
direct equipment cost	\$.72
allocated indirect cost	\$91.93
operation and maintenance cost	\$29.40

(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 2007 were as follows:

academic administration and planning cost	\$14.14
academic support cost	\$11.01
student services cost	\$17.83
Institutional Support	\$48.99

(See Table 7 for details.)

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5. The *Fiscal Year 2007 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	\$208.52
Business Occupational	\$218.40
Technical Occupational	\$246.78
Health Occupational	\$284.31
Remedial Education	\$204.57
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$166.99

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2007 were \$76.7 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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INTRODUCTION

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

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

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

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

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

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

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

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

Section I

**FISCAL YEAR 2007 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 \$76,689,883.

Table 2
COMPARISON OF FISCAL YEAR 2007 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	\$214.92	\$6,448
Full Instructional Cost	\$228.97	\$6,869
Total Institutional Cost	\$241.00	\$7,230

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Table 3

**FISCAL YEAR 2007 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester	Net Instructional	Other	Building Repair	Building Deprec.	Full Instructional	Organized Research	Public Service	Total Institutional
		Credit Hours	Unrestricted Unit Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost
503	BLACK HAWK	134,557	\$214.21	\$0.21	\$23.80	\$4.36	\$242.59	\$0.00	\$10.13	\$252.72
508	CHICAGO	982,094	\$219.98	\$0.00	\$0.00	\$9.89	\$229.86	\$0.00	\$7.03	\$236.89
50806	DALEY	178,356	\$176.49	\$0.00	\$0.00	\$9.96	\$186.45	\$0.00	\$2.89	\$189.34
50801	KENNEDY-KING	84,793	\$350.38	\$0.00	\$0.00	\$14.46	\$364.84	\$0.00	\$23.78	\$388.62
50803	MALCOLM X	126,222	\$216.46	\$0.00	\$0.00	\$8.77	\$225.23	\$0.00	\$3.34	\$228.57
50805	OLIVE HARVEY	70,979	\$304.39	\$0.00	\$0.00	\$9.55	\$313.94	\$0.00	\$6.41	\$320.35
50804	TRUMAN	202,308	\$186.30	\$0.00	\$0.00	\$3.38	\$189.69	\$0.00	\$7.04	\$196.73
50802	WASHINGTON	152,255	\$210.76	\$0.00	\$0.00	\$7.72	\$218.48	\$0.00	\$7.46	\$225.94
50807	WILBUR WRIGHT	167,181	\$216.19	\$0.00	\$0.00	\$18.32	\$234.51	\$0.00	\$5.62	\$240.13
507	DANVILLE	53,078	\$229.36	\$0.06	\$0.00	\$4.98	\$234.40	\$0.00	\$3.39	\$237.79
502	DUPAGE	497,405	\$245.24	\$13.47	\$2.25	\$3.35	\$264.31	\$0.00	\$16.60	\$280.91
509	ELGIN	158,636	\$303.97	\$0.46	\$0.00	\$17.27	\$321.70	\$0.00	\$26.18	\$347.88
512	HARPER	290,951	\$251.90	\$0.31	\$7.82	\$10.20	\$270.24	\$0.00	\$20.30	\$290.54
540	HEARTLAND	98,486	\$163.99	\$0.00	\$0.31	\$13.30	\$177.60	\$0.00	\$19.64	\$197.24
519	HIGHLAND	53,794	\$237.78	\$1.15	\$0.00	\$15.10	\$254.03	\$1.23	\$6.83	\$262.09
514	ILLINOIS CENTRAL	220,225	\$177.62	\$0.19	\$10.27	\$22.89	\$210.96	\$0.00	\$7.95	\$218.91
529	ILLINOIS EASTERN	170,699	\$123.59	\$0.14	\$0.00	\$3.10	\$126.83	\$0.00	\$0.34	\$127.17
52904	FRONTIER	28,018	\$115.02	\$0.16	\$0.00	\$3.77	\$118.95	\$0.00	\$0.14	\$119.09
52901	LINCOLN TRAIL	34,742	\$127.53	\$0.14	\$0.00	\$3.50	\$131.17	\$0.00	\$0.10	\$131.27
52902	OLNEY CENTRAL	40,117	\$169.96	\$0.23	\$0.00	\$3.82	\$174.01	\$0.00	\$0.16	\$174.17
52903	WABASH VALLEY	67,822	\$97.69	\$0.09	\$0.00	\$2.18	\$99.96	\$0.00	\$0.65	\$100.61
513	ILLINOIS VALLEY	78,404	\$205.93	\$0.01	\$2.27	\$8.85	\$217.07	\$0.00	\$10.42	\$227.49
525	JOLIET	232,575	\$219.95	\$1.03	\$0.00	\$3.47	\$224.45	\$0.00	\$13.31	\$237.76
520	KANKAKEE	76,880	\$216.86	\$0.50	\$1.04	\$3.50	\$221.90	\$0.00	\$4.89	\$226.79
501	KASKASKIA	104,719	\$151.74	\$0.00	\$0.00	\$0.00	\$151.74	\$0.00	\$2.36	\$154.10
523	KISHWAUKEE	76,605	\$212.55	\$0.18	\$0.00	\$0.00	\$212.73	\$0.00	\$4.10	\$216.83
532	LAKE COUNTY	266,062	\$248.67	\$0.27	\$3.11	\$16.12	\$268.16	\$0.00	\$17.03	\$285.19
517	LAKE LAND	180,717	\$148.18	\$0.23	\$0.00	\$3.00	\$151.41	\$0.00	\$4.32	\$155.73
536	LEWIS & CLARK	128,460	\$172.57	\$172.57	\$0.18	\$0.00	\$345.32	\$0.00	\$1.67	\$346.99
526	LINCOLN LAND	126,544	\$244.29	\$0.46	\$0.00	\$0.00	\$244.75	\$0.00	\$19.40	\$264.15
530	LOGAN	146,650	\$176.52	\$0.00	\$0.00	\$2.97	\$179.48	\$0.00	\$3.28	\$182.76
528	MC HENRY	105,923	\$251.40	\$0.29	\$0.00	\$7.24	\$258.93	\$0.00	\$33.15	\$292.08
524	MORAIN VALLEY	294,280	\$157.71	\$0.31	\$1.66	\$4.50	\$164.18	\$0.00	\$24.67	\$188.85
527	MORTON	69,436	\$222.40	\$0.83	\$25.57	\$0.00	\$248.80	\$0.00	\$3.07	\$251.87
535	OAKTON	192,545	\$274.46	\$0.52	\$0.00	\$8.23	\$283.21	\$0.00	\$11.06	\$294.27
505	PARKLAND	180,645	\$221.88	\$0.00	\$0.00	\$5.57	\$227.45	\$0.09	\$15.25	\$242.79
515	PRAIRIE STATE	88,988	\$242.98	\$0.27	\$0.00	\$0.00	\$243.26	\$0.00	\$22.36	\$265.62
521	REND LAKE	83,050	\$161.17	\$0.00	\$0.18	\$0.00	\$161.34	\$0.00	\$3.58	\$164.92
537	RICHLAND	66,115	\$234.79	\$0.00	\$0.00	\$0.00	\$234.79	\$0.00	\$34.35	\$269.14
511	ROCK VALLEY	157,593	\$209.30	\$0.00	\$0.11	\$0.00	\$209.41	\$0.00	\$26.92	\$236.33
518	SANDBURG	62,935	\$209.75	\$0.36	\$0.00	\$11.00	\$221.10	\$0.00	\$1.76	\$222.86
506	SAUK VALLEY	51,109	\$210.86	\$0.68	\$0.36	\$5.67	\$217.57	\$0.00	\$9.33	\$226.90
531	SHAWNEE	50,933	\$231.58	\$0.06	\$11.85	\$0.00	\$243.49	\$0.00	\$4.63	\$248.12
510	SOUTH SUBURBAN	135,021	\$303.76	\$0.13	\$2.40	\$11.96	\$318.25	\$0.00	\$6.84	\$325.09
533	SOUTHEASTERN	59,325	\$161.35	\$0.12	\$0.17	\$3.88	\$165.53	\$0.00	\$0.45	\$165.98
522	SOUTHWESTERN	236,059	\$200.39	\$0.21	\$0.16	\$14.34	\$215.09	\$0.00	\$6.07	\$221.16
534	SPOON RIVER	36,699	\$227.23	\$0.82	\$3.28	\$9.19	\$240.52	\$0.00	\$7.90	\$248.42
504	TRITON	252,962	\$178.55	\$0.34	\$2.05	\$1.52	\$182.46	\$0.92	\$2.65	\$186.03
516	WAUBONSEE	148,116	\$231.63	\$0.96	\$0.00	\$7.84	\$240.43	\$0.00	\$21.24	\$261.67
539	WOOD	51,425	\$223.30	\$0.14	\$0.00	\$4.06	\$227.50	\$0.00	\$10.19	\$237.69
STATE TOTALS		6,400,700	\$214.92	\$4.74	\$2.18	\$7.13	\$228.97	\$0.05	\$11.98	\$241.00

Section II

FISCAL YEAR 2007
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 2007 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 2007 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	\$ 78.08	\$2,342
Direct Instructional Departmental Cost	\$ 14.79	\$ 444
Direct Instructional Equipment Cost	\$.72	\$ 22
Allocated Cost	\$ 91.93	\$2,758
Operation and Maintenance Cost	\$ 29.40	\$ 882
NET INSTRUCTIONAL COST	\$214.92	\$6,448

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Table 5

**FISCAL YEAR 2007 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost
503	BLACK HAWK	134,557	\$79.74	\$4.48	\$0.02	\$104.79	\$25.19	\$214.21
508	CHICAGO	<u>982,094</u>	<u>\$75.08</u>	<u>\$18.71</u>	<u>\$0.00</u>	<u>\$94.30</u>	<u>\$31.88</u>	<u>\$219.98</u>
50806	DALEY	178,356	\$56.63	\$10.29	\$0.00	\$81.49	\$28.07	\$176.49
50801	KENNEDY-KING	84,793	\$105.11	\$67.70	\$0.00	\$120.26	\$57.31	\$350.38
50803	MALCOLM X	126,222	\$68.50	\$12.59	\$0.00	\$93.62	\$41.75	\$216.46
50805	OLIVE HARVEY	70,979	\$97.29	\$33.61	\$0.00	\$120.54	\$52.96	\$304.39
50804	TRUMAN	202,308	\$66.72	\$10.69	\$0.00	\$88.33	\$20.56	\$186.30
50802	WASHINGTON	152,255	\$79.40	\$15.20	\$0.00	\$92.90	\$23.27	\$210.76
50807	WILBUR WRIGHT	167,181	\$81.23	\$14.07	\$0.00	\$92.68	\$28.21	\$216.19
507	DANVILLE	53,078	\$82.91	\$19.03	\$0.09	\$88.93	\$38.40	\$229.36
502	DUPAGE	497,405	\$104.21	\$17.56	\$0.79	\$95.52	\$27.17	\$245.24
509	ELGIN	158,636	\$107.37	\$13.73	\$2.56	\$134.91	\$45.40	\$303.97
512	HARPER	290,951	\$78.78	\$16.15	\$0.38	\$115.47	\$41.13	\$251.90
540	HEARTLAND	98,486	\$72.35	\$5.13	\$0.65	\$66.76	\$19.10	\$163.99
519	HIGHLAND	53,794	\$90.24	\$3.64	\$0.94	\$109.92	\$33.04	\$237.78
514	ILLINOIS CENTRAL	220,225	\$72.39	\$0.00	\$0.00	\$71.31	\$33.91	\$177.62
529	ILLINOIS EASTERN	<u>170,699</u>	<u>\$52.34</u>	<u>\$9.63</u>	<u>\$0.11</u>	<u>\$45.88</u>	<u>\$15.63</u>	<u>\$123.59</u>
52904	FRONTIER	28,018	\$31.54	\$5.85	\$0.11	\$64.02	\$13.50	\$115.02
52901	LINCOLN TRAIL	34,742	\$48.21	\$6.72	\$0.00	\$52.61	\$19.99	\$127.53
52902	OLNEY CENTRAL	40,117	\$77.43	\$17.67	\$0.08	\$54.77	\$20.01	\$169.96
52903	WABASH VALLEY	67,822	\$48.20	\$7.93	\$0.19	\$29.69	\$11.68	\$97.69
513	ILLINOIS VALLEY	78,404	\$80.47	\$33.55	\$1.51	\$64.41	\$25.99	\$205.93
525	JOLIET	232,575	\$74.97	\$31.45	\$1.01	\$75.96	\$36.57	\$219.95
520	KANKAKEE	76,880	\$73.98	\$19.30	\$1.27	\$93.49	\$28.82	\$216.86
501	KASKASKIA	104,719	\$68.22	\$8.17	\$1.38	\$58.86	\$15.12	\$151.74
523	KISHWAUKEE	76,605	\$74.40	\$8.21	\$0.62	\$88.60	\$40.72	\$212.55
532	LAKE COUNTY	266,062	\$80.91	\$17.53	\$0.35	\$122.75	\$27.13	\$248.67
517	LAKE LAND	180,717	\$70.58	\$7.64	\$0.42	\$51.47	\$18.07	\$148.18
536	LEWIS & CLARK	128,460	\$66.25	\$5.73	\$0.00	\$65.59	\$35.01	\$172.57
526	LINCOLN LAND	126,544	\$94.84	\$21.88	\$0.92	\$93.08	\$33.56	\$244.29
530	LOGAN	146,650	\$68.09	\$8.56	\$0.08	\$74.73	\$25.06	\$176.52
528	MC HENRY	105,923	\$81.47	\$28.37	\$0.10	\$117.51	\$23.96	\$251.40
524	MORAIN VALLEY	294,280	\$58.50	\$13.37	\$0.98	\$64.75	\$20.10	\$157.71
527	MORTON	69,436	\$81.27	\$4.87	\$0.19	\$94.95	\$41.11	\$222.40
535	OAKTON	192,545	\$112.68	\$33.36	\$0.26	\$101.22	\$26.94	\$274.46
505	PARKLAND	180,645	\$90.49	\$5.73	\$0.00	\$99.89	\$25.77	\$221.88
515	PRAIRIE STATE	88,988	\$83.37	\$5.36	\$3.03	\$108.16	\$43.06	\$242.98
521	REND LAKE	83,050	\$76.28	\$8.93	\$0.00	\$48.63	\$27.32	\$161.17
537	RICHLAND	66,115	\$93.17	\$9.14	\$2.34	\$110.93	\$19.20	\$234.79
511	ROCK VALLEY	157,593	\$81.09	\$17.46	\$1.43	\$77.40	\$31.92	\$209.30
518	SANDBURG	62,935	\$65.08	\$30.89	\$0.39	\$94.43	\$18.97	\$209.75
506	SAUK VALLEY	51,109	\$64.18	\$25.15	\$2.57	\$89.32	\$29.66	\$210.86
531	SHAWNEE	50,933	\$76.44	\$4.81	\$0.40	\$128.19	\$21.73	\$231.58
510	SOUTH SUBURBAN	135,021	\$72.27	\$16.85	\$0.04	\$167.98	\$46.62	\$303.76
533	SOUTHEASTERN	59,325	\$73.41	\$0.00	\$0.00	\$66.63	\$21.30	\$161.35
522	SOUTHWESTERN	236,059	\$64.87	\$16.17	\$2.96	\$90.74	\$25.65	\$200.39
534	SPOON RIVER	36,699	\$88.16	\$4.71	\$0.00	\$106.02	\$28.34	\$227.23
504	TRITON	252,962	\$54.22	\$7.37	\$0.04	\$89.58	\$27.34	\$178.55
516	WAUBONSEE	148,116	\$76.79	\$4.09	\$4.73	\$117.36	\$28.66	\$231.63
539	WOOD	<u>51,425</u>	<u>\$76.96</u>	<u>\$28.36</u>	<u>\$0.29</u>	<u>\$90.24</u>	<u>\$27.45</u>	<u>\$223.30</u>
STATE TOTALS		6,400,700	\$78.08	\$14.79	\$0.72	\$91.93	\$29.40	\$214.92

Section III

**FISCAL YEAR 2007 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2007 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 2007 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	\$ 14.14	\$ 424
Academic Support	\$ 11.01	\$ 330
Student Services	\$ 17.83	\$ 535
Institutional Support	\$ 48.99	\$ 1,470
TOTALS	\$ 91.97	\$ 2,759

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Table 7

**FISCAL YEAR 2007 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Unrestricted Cost</u>	Learning Resource <u>Unrestricted Cost</u>	Student Services <u>Unrestricted Cost</u>	General Institutional <u>Unrestricted Cost</u>	Total Allocated <u>Unrestricted Cost</u>
503	BLACK HAWK	134,557	\$20.97	\$7.54	\$14.88	\$61.40	\$104.79
508	CHICAGO	<u>982,094</u>	<u>\$8.30</u>	<u>\$8.58</u>	<u>\$17.15</u>	<u>\$60.27</u>	<u>\$94.30</u>
50806	DALEY	178,356	\$4.94	\$9.85	\$10.62	\$56.08	\$81.49
50801	KENNEDY-KING	84,793	\$14.09	\$8.58	\$24.15	\$73.45	\$120.26
50803	MALCOLM X	126,222	\$12.67	\$7.31	\$10.36	\$63.27	\$93.62
50805	OLIVE HARVEY	70,979	\$11.66	\$5.05	\$34.56	\$69.27	\$120.54
50804	TRUMAN	202,308	\$2.57	\$9.41	\$16.74	\$59.61	\$88.33
50802	WASHINGTON	152,255	\$10.37	\$7.11	\$19.48	\$55.93	\$92.90
50807	WILBUR WRIGHT	167,181	\$9.26	\$10.01	\$16.69	\$56.72	\$92.68
507	DANVILLE	53,078	\$16.03	\$14.23	\$18.36	\$40.32	\$88.93
502	DUPAGE	497,405	\$8.49	\$18.67	\$21.48	\$47.27	\$95.91
509	ELGIN	158,636	\$18.88	\$14.86	\$11.04	\$90.14	\$134.91
512	HARPER	290,951	\$21.20	\$7.64	\$25.78	\$60.85	\$115.47
540	HEARTLAND	98,486	\$4.29	\$9.00	\$17.94	\$35.48	\$66.70
519	HIGHLAND	53,794	\$14.75	\$13.22	\$17.52	\$64.43	\$109.92
514	ILLINOIS CENTRAL	220,225	\$6.38	\$10.93	\$5.15	\$48.86	\$71.31
529	ILLINOIS EASTERN	<u>170,699</u>	<u>\$5.55</u>	<u>\$2.97</u>	<u>\$7.99</u>	<u>\$29.37</u>	<u>\$45.88</u>
52904	FRONTIER	28,018	\$8.78	\$3.97	\$13.53	\$37.75	\$64.02
52901	LINCOLN TRAIL	34,742	\$6.24	\$2.68	\$9.82	\$33.87	\$52.61
52902	OLNEY CENTRAL	40,117	\$7.51	\$3.40	\$8.79	\$35.06	\$54.77
52903	WABASH VALLEY	67,822	\$2.69	\$2.46	\$4.30	\$20.23	\$29.69
513	ILLINOIS VALLEY	78,404	\$3.70	\$14.37	\$15.76	\$30.58	\$64.41
525	JOLIET	232,575	\$12.78	\$7.25	\$15.35	\$40.60	\$75.97
520	KANKAKEE	76,880	\$5.25	\$19.31	\$19.99	\$48.95	\$93.49
501	KASKASKIA	104,719	\$15.64	\$4.36	\$11.08	\$27.78	\$58.86
523	KISHWAUKEE	76,605	\$18.84	\$14.08	\$17.03	\$38.65	\$88.60
532	LAKE COUNTY	266,062	\$8.26	\$16.43	\$21.28	\$76.79	\$122.75
517	LAKE LAND	180,717	\$12.93	\$4.39	\$9.61	\$24.53	\$51.47
536	LEWIS & CLARK	128,460	\$6.46	\$10.30	\$15.26	\$33.56	\$65.59
526	LINCOLN LAND	126,544	\$20.05	\$6.84	\$18.12	\$48.08	\$93.08
530	LOGAN	146,650	\$11.74	\$6.10	\$18.38	\$38.51	\$74.73
528	MC HENRY	105,923	\$10.49	\$18.93	\$22.11	\$65.98	\$117.51
524	MORaine VALLEY	294,280	\$7.39	\$6.85	\$14.84	\$35.68	\$64.75
527	MORTON	69,436	\$9.60	\$18.60	\$18.86	\$47.90	\$94.95
535	OAKTON	192,545	\$9.52	\$17.45	\$23.91	\$50.34	\$101.21
505	PARKLAND	180,645	\$26.99	\$12.44	\$21.22	\$39.24	\$99.89
515	PRAIRIE STATE	88,988	\$7.38	\$11.05	\$24.92	\$64.82	\$108.17
521	REND LAKE	83,050	\$5.55	\$5.24	\$11.25	\$26.61	\$48.65
537	RICHLAND	66,115	\$36.59	\$11.93	\$17.24	\$45.18	\$110.93
511	ROCK VALLEY	157,593	\$11.59	\$12.25	\$16.42	\$37.14	\$77.40
518	SANDBURG	62,935	\$15.36	\$4.18	\$19.18	\$55.70	\$94.43
506	SAUK VALLEY	51,109	\$16.33	\$11.91	\$18.42	\$42.66	\$89.32
531	SHAWNEE	50,933	\$27.95	\$6.45	\$28.58	\$66.25	\$129.22
510	SOUTH SUBURBAN	135,021	\$119.70	\$7.34	\$24.46	\$16.49	\$167.98
533	SOUTHEASTERN	59,325	\$14.24	\$6.19	\$12.33	\$33.87	\$66.63
522	SOUTHWESTERN	236,059	\$13.12	\$6.47	\$22.09	\$49.07	\$90.74
534	SPOON RIVER	36,699	\$26.99	\$6.09	\$19.13	\$53.82	\$106.02
504	TRITON	252,962	\$11.24	\$11.06	\$18.73	\$48.55	\$89.58
516	WAUBONSEE	148,116	\$13.13	\$33.38	\$22.35	\$48.50	\$117.36
539	WOOD	<u>51,425</u>	<u>\$4.05</u>	<u>\$13.75</u>	<u>\$20.94</u>	<u>\$51.50</u>	<u>\$90.24</u>
STATE TOTALS		6,400,700	\$14.14	\$11.01	\$17.83	\$48.99	\$91.97

Section IV

**FISCAL YEAR 2007 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 2007 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	\$208.52	\$6,256
Business Occupational	\$218.40	\$6,552
Technical Occupational	\$246.78	\$7,403
Health Occupational	\$284.31	\$8,529
Remedial Education	\$204.57	\$6,137
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$166.99	\$5,010
General Studies	\$298.02	\$8,941
All Fundable Instruction Areas	\$214.92	\$6,448

Illinois Community College Board

Table 9

**FISCAL YEAR 2007 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	\$210.68	\$236.46	\$256.26	\$250.34	\$209.98	\$147.61	\$0.00	\$214.21
508	CHICAGO	<u>\$255.40</u>	<u>\$246.85</u>	<u>\$250.78</u>	<u>\$317.80</u>	<u>\$215.96</u>	<u>\$161.07</u>	<u>\$0.00</u>	<u>\$219.98</u>
50806	DALEY	\$233.02	\$231.49	\$186.34	\$333.28	\$173.27	\$135.44	\$0.00	\$176.49
50801	KENNEDY-KING	\$360.04	\$368.39	\$354.14	\$315.52	\$298.35	\$409.96	\$0.00	\$350.38
50803	MALCOLM X	\$249.78	\$253.23	\$229.04	\$310.65	\$239.95	\$166.53	\$0.00	\$216.46
50805	OLIVE HARVEY	\$330.26	\$377.49	\$369.10	\$396.15	\$288.46	\$245.04	\$0.00	\$304.39
50804	TRUMAN	\$246.85	\$256.50	\$283.82	\$349.32	\$194.27	\$142.49	\$0.00	\$186.30
50802	WASHINGTON	\$227.34	\$193.91	\$176.28	\$252.38	\$193.69	\$185.71	\$0.00	\$210.76
50807	WILBUR WRIGHT	\$239.12	\$237.72	\$270.32	\$293.99	\$208.52	\$153.16	\$0.00	\$216.19
507	DANVILLE	\$207.94	\$256.27	\$323.04	\$250.99	\$200.64	\$195.08	\$0.00	\$229.36
502	DUPAGE	\$234.45	\$264.20	\$328.91	\$338.45	\$197.79	\$174.79	\$0.00	\$245.24
509	ELGIN	\$287.44	\$292.03	\$376.46	\$438.31	\$265.80	\$258.24	\$0.00	\$303.97
512	HARPER	\$235.23	\$245.48	\$333.79	\$382.14	\$259.55	\$280.09	\$0.00	\$251.90
540	HEARTLAND	\$164.66	\$196.01	\$259.17	\$217.89	\$118.70	\$105.54	\$0.00	\$163.99
519	HIGHLAND	\$244.22	\$272.59	\$268.47	\$286.10	\$186.97	\$149.54	\$0.00	\$237.78
514	ILLINOIS CENTRAL	\$165.59	\$175.94	\$215.65	\$253.10	\$147.69	\$148.75	\$0.00	\$177.62
529	ILLINOIS EASTERN	<u>\$113.51</u>	<u>\$155.05</u>	<u>\$118.14</u>	<u>\$153.16</u>	<u>\$133.82</u>	<u>\$61.89</u>	<u>\$0.00</u>	<u>\$123.59</u>
52904	FRONTIER	\$100.66	\$140.40	\$156.61	\$122.64	\$184.44	\$78.03	\$0.00	\$115.02
52901	LINCOLN TRAIL	\$115.70	\$239.18	\$138.02	\$92.99	\$150.24	\$78.90	\$0.00	\$127.53
52902	OLNEY CENTRAL	\$134.65	\$166.61	\$201.21	\$239.00	\$125.48	\$77.51	\$0.00	\$169.96
52903	WABASH VALLEY	\$98.42	\$114.85	\$103.63	\$57.26	\$83.23	\$42.87	\$0.00	\$97.69
513	ILLINOIS VALLEY	\$187.31	\$210.71	\$253.16	\$260.96	\$190.40	\$185.80	\$0.00	\$205.93
525	JOLIET	\$199.57	\$217.97	\$316.09	\$268.85	\$190.97	\$443.67	\$0.00	\$219.95
520	KANKAKEE	\$206.65	\$242.30	\$255.07	\$273.11	\$210.90	\$149.94	\$0.00	\$216.86
501	KASKASKIA	\$135.53	\$150.27	\$175.87	\$219.36	\$85.52	\$200.19	\$148.89	\$151.74
523	KISHWAUKEE	\$189.48	\$223.53	\$313.17	\$295.21	\$193.86	\$160.56	\$0.00	\$212.55
532	LAKE COUNTY	\$244.18	\$248.01	\$300.35	\$336.30	\$227.14	\$208.46	\$0.00	\$248.67
517	LAKE LAND	\$128.85	\$148.98	\$171.77	\$209.78	\$142.61	\$184.29	\$0.00	\$148.18
536	LEWIS & CLARK	\$162.20	\$162.43	\$166.45	\$345.68	\$167.74	\$122.77	\$0.00	\$172.57
526	LINCOLN LAND	\$223.29	\$211.75	\$290.76	\$367.91	\$254.11	\$0.00	\$0.00	\$244.29
530	LOGAN	\$169.43	\$178.22	\$180.98	\$219.60	\$178.05	\$120.96	\$0.00	\$176.52
528	MC HENRY	\$247.80	\$261.18	\$379.92	\$293.43	\$210.98	\$173.53	\$0.00	\$251.40
524	MORAIN VALLEY	\$148.10	\$137.28	\$220.56	\$210.55	\$154.38	\$84.85	\$0.00	\$157.71
527	MORTON	\$211.86	\$204.99	\$312.25	\$332.58	\$175.37	\$0.00	\$0.00	\$222.40
535	OAKTON	\$262.02	\$279.21	\$395.97	\$326.51	\$245.08	\$208.97	\$0.00	\$274.46
505	PARKLAND	\$208.23	\$223.63	\$252.65	\$332.42	\$195.14	\$240.93	\$0.00	\$221.88
515	PRAIRIE STATE	\$220.24	\$270.79	\$318.70	\$414.67	\$203.32	\$323.25	\$0.00	\$242.98
521	REND LAKE	\$120.93	\$225.55	\$231.72	\$233.17	\$110.66	\$98.99	\$0.00	\$161.17
537	RICHLAND	\$215.31	\$218.52	\$242.63	\$349.04	\$212.71	\$313.69	\$0.00	\$234.79
511	ROCK VALLEY	\$190.34	\$199.08	\$293.89	\$292.13	\$192.03	\$0.00	\$0.00	\$209.30
518	SANDBURG	\$185.85	\$243.50	\$302.97	\$245.20	\$184.53	\$169.72	\$0.00	\$209.75
506	SAUK VALLEY	\$197.22	\$200.85	\$254.67	\$275.20	\$186.12	\$0.00	\$0.00	\$210.86
531	SHAWNEE	\$222.73	\$234.01	\$283.55	\$248.16	\$229.79	\$219.49	\$0.00	\$231.58
510	SOUTH SUBURBAN	\$297.28	\$279.43	\$348.75	\$360.82	\$289.57	\$272.83	\$360.44	\$303.76
533	SOUTHEASTERN	\$157.97	\$144.53	\$169.98	\$177.50	\$123.92	\$0.00	\$0.00	\$161.35
522	SOUTHWESTERN	\$192.61	\$204.11	\$204.73	\$264.93	\$189.45	\$0.00	\$0.00	\$200.39
534	SPOON RIVER	\$207.56	\$292.56	\$338.99	\$247.75	\$208.27	\$496.58	\$0.00	\$227.23
504	TRITON	\$175.65	\$173.13	\$237.61	\$272.40	\$192.22	\$130.80	\$0.00	\$178.55
516	WAUBONSEE	\$233.28	\$228.81	\$237.70	\$228.52	\$226.99	\$226.90	\$0.00	\$231.63
539	WOOD	<u>\$200.52</u>	<u>\$200.12</u>	<u>\$288.77</u>	<u>\$342.00</u>	<u>\$200.12</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$223.30</u>
STATE TOTALS		\$208.52	\$218.40	\$246.78	\$284.31	\$204.57	\$166.99	\$298.02	\$214.92

Appendix A

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

Illinois Community College Board

Table A-1

**FISCAL YEAR 2007 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Net Instructional <u>Unrestricted Cost</u>	Other <u>Unrestricted Cost</u>	Building Repair <u>Unrestricted Cost</u>	Building Deprec. <u>Unrestricted Cost</u>	Full Instructional <u>Unrestricted Cost</u>	Organized Research <u>Unrestricted Cost</u>	Public Service <u>Unrestricted Cost</u>	Total Institutional <u>Unrestricted Unit Cost</u>
503	BLACK HAWK	134,557	\$28,823,864	\$28,652	\$3,202,563	\$586,548	\$32,641,627	\$0	\$1,362,475	\$34,004,102
508	CHICAGO	982,094	\$216,038,961	\$0	\$0	\$9,708,767	\$225,747,728	\$0	\$6,906,734	\$232,654,462
50806	DALEY	178,356	\$31,477,536	\$0	\$0	\$1,776,657	\$33,254,193	\$0	\$514,741	\$33,768,934
50801	KENNEDY-KING	84,793	\$29,709,417	\$0	\$0	\$1,226,321	\$30,935,738	\$0	\$2,016,404	\$32,952,142
50803	MALCOLM X	126,222	\$27,322,269	\$0	\$0	\$1,106,789	\$28,429,058	\$0	\$422,117	\$28,851,175
50805	OLIVE HARVEY	70,979	\$21,605,509	\$0	\$0	\$677,832	\$22,283,341	\$0	\$454,742	\$22,738,083
50804	TRUMAN	202,308	\$37,690,962	\$0	\$0	\$683,985	\$38,374,947	\$0	\$1,423,255	\$39,798,202
50802	WASHINGTON	152,255	\$32,089,944	\$0	\$0	\$1,174,970	\$33,264,914	\$0	\$1,135,637	\$34,400,551
50807	WILBUR WRIGHT	167,181	\$36,143,324	\$0	\$0	\$3,062,213	\$39,205,537	\$0	\$939,838	\$40,145,375
507	DANVILLE	53,078	\$12,173,722	\$3,312	\$0	\$264,509	\$12,441,543	\$0	\$179,918	\$12,621,461
502	DUPAGE	497,405	\$121,986,073	\$6,700,663	\$1,119,632	\$1,664,539	\$131,470,907	\$0	\$8,254,816	\$139,725,723
509	ELGIN	158,636	\$48,220,143	\$72,218	\$0	\$2,740,061	\$51,032,422	\$0	\$4,152,942	\$55,185,364
512	HARPER	290,951	\$73,291,493	\$90,631	\$2,275,469	\$2,968,215	\$78,625,808	\$0	\$5,906,312	\$84,532,120
540	HEARTLAND	98,486	\$16,150,792	\$0	\$30,189	\$1,309,995	\$17,490,976	\$0	\$1,934,207	\$19,425,183
519	HIGHLAND	53,794	\$12,791,109	\$61,992	\$0	\$812,085	\$13,665,186	\$66,075	\$367,209	\$14,098,470
514	ILLINOIS CENTRAL	220,225	\$39,115,507	\$42,350	\$2,261,767	\$5,039,984	\$46,459,608	\$0	\$1,750,738	\$48,210,346
529	ILLINOIS EASTERN	170,699	\$21,097,021	\$24,530	\$0	\$528,682	\$21,650,233	\$0	\$58,096	\$21,708,329
52904	FRONTIER	28,018	\$3,222,729	\$4,415	\$0	\$105,736	\$3,332,880	\$0	\$3,840	\$3,336,720
52901	LINCOLN TRAIL	34,742	\$4,430,588	\$4,906	\$0	\$121,597	\$4,557,091	\$0	\$3,432	\$4,560,523
52902	OLNEY CENTRAL	40,117	\$6,818,216	\$9,322	\$0	\$153,318	\$6,980,856	\$0	\$6,520	\$6,987,376
52903	WABASH VALLEY	67,822	\$6,625,488	\$5,887	\$0	\$148,031	\$6,779,406	\$0	\$44,304	\$6,823,710
513	ILLINOIS VALLEY	78,404	\$16,145,848	\$1,125	\$178,139	\$693,998	\$17,019,110	\$0	\$816,641	\$17,835,751
525	JOLIET	232,575	\$51,155,493	\$238,799	\$0	\$806,372	\$52,200,664	\$0	\$3,094,515	\$55,295,179
520	KANKAKEE	76,880	\$16,672,068	\$38,602	\$79,649	\$269,245	\$17,059,564	\$0	\$375,932	\$17,435,496
501	KASKASKIA	104,719	\$15,890,373	\$0	\$0	\$0	\$15,890,373	\$0	\$247,255	\$16,137,628
523	KISHWAUKEE	76,605	\$16,282,401	\$13,619	\$0	\$0	\$16,296,020	\$0	\$314,135	\$16,610,155
532	LAKE COUNTY	266,062	\$66,160,551	\$71,691	\$826,269	\$4,289,978	\$71,348,489	\$0	\$4,529,855	\$75,878,344
517	LAKE LAND	180,717	\$26,778,940	\$41,228	\$0	\$542,103	\$27,362,271	\$0	\$780,514	\$28,142,785
536	LEWIS & CLARK	128,460	\$22,168,224	\$22,168,224	\$22,941	\$0	\$44,359,389	\$0	\$214,664	\$44,574,053
526	LINCOLN LAND	126,544	\$30,912,999	\$58,418	\$0	\$0	\$30,971,417	\$0	\$2,454,922	\$33,426,339
530	LOGAN	146,650	\$25,886,186	\$0	\$0	\$434,984	\$26,321,170	\$0	\$481,104	\$26,802,274
528	MC HENRY	105,923	\$26,629,194	\$31,212	\$0	\$766,585	\$27,426,991	\$0	\$3,511,592	\$30,938,583
524	MORAIN VALLEY	294,280	\$46,410,811	\$92,508	\$487,165	\$1,323,193	\$48,313,677	\$0	\$7,260,286	\$55,573,963
527	MORTON	69,436	\$15,442,487	\$57,460	\$1,775,795	\$0	\$17,275,742	\$0	\$213,459	\$17,489,201
535	OAKTON	192,545	\$52,845,463	\$100,570	\$0	\$1,583,986	\$54,530,019	\$0	\$2,130,508	\$56,660,527
505	PARKLAND	180,645	\$40,081,589	\$0	\$0	\$1,006,440	\$41,088,029	\$16,064	\$2,754,996	\$43,859,089
515	PRAIRIE STATE	88,988	\$21,622,628	\$24,407	\$0	\$0	\$21,647,035	\$0	\$1,989,985	\$23,637,020
521	REND LAKE	83,050	\$13,385,111	\$0	\$14,584	\$0	\$13,399,695	\$0	\$297,148	\$13,696,843
537	RICHLAND	66,115	\$15,522,926	\$0	\$0	\$0	\$15,522,926	\$0	\$2,270,956	\$17,793,882
511	ROCK VALLEY	157,593	\$32,983,534	\$0	\$17,260	\$0	\$33,000,794	\$0	\$4,242,215	\$37,243,009
518	SANDBURG	62,935	\$13,200,383	\$22,462	\$0	\$692,090	\$13,914,935	\$0	\$110,984	\$14,025,919
506	SAUK VALLEY	51,109	\$10,777,083	\$34,761	\$18,148	\$289,865	\$11,119,857	\$0	\$476,732	\$11,596,589
531	SHAWNEE	50,933	\$11,795,095	\$3,161	\$603,521	\$0	\$12,401,777	\$0	\$235,600	\$12,637,377
510	SOUTH SUBURBAN	135,021	\$41,013,818	\$16,933	\$323,684	\$1,615,491	\$42,969,926	\$0	\$923,042	\$43,892,968
533	SOUTHEASTERN	59,325	\$9,571,924	\$7,398	\$10,304	\$230,369	\$9,819,995	\$0	\$26,986	\$9,846,981
522	SOUTHWESTERN	236,059	\$47,302,936	\$48,567	\$38,319	\$3,383,943	\$50,773,765	\$0	\$1,432,338	\$52,206,103
534	SPOON RIVER	36,699	\$8,339,288	\$30,116	\$120,262	\$337,292	\$8,826,958	\$0	\$289,745	\$9,116,703
504	TRITON	252,962	\$45,165,516	\$85,286	\$519,541	\$385,310	\$46,155,653	\$231,605	\$669,717	\$47,056,975
516	WAUBONSEE	148,116	\$34,307,686	\$141,920	\$0	\$1,161,492	\$35,611,098	\$0	\$3,146,396	\$38,757,494
539	WOOD	51,425	\$11,482,997	\$7,349	\$0	\$208,609	\$11,698,955	\$0	\$524,214	\$12,223,169
STATE TOTALS		6,400,700	\$1,375,622,237	\$30,360,164	\$13,925,201	\$45,644,730	\$1,465,552,332	\$313,744	\$76,689,883	\$1,542,555,959

Illinois Community College Board

Table A-2

**FISCAL YEAR 2007 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Direct Salary <u>Unrestricted Cost</u>	Direct Department <u>Unrestricted Cost</u>	Equipment <u>Unrestricted Cost</u>	Allocated Less O&M <u>Unrestricted Cost</u>	Oper. & Maintenance <u>Unrestricted Cost</u>	Net Instructional <u>Unrestricted Cost</u>
503	BLACK HAWK	134,557	\$10,729,245	\$602,167	\$2,521	\$14,100,677	\$3,389,254	\$28,823,864
508	CHICAGO	982,094	\$73,732,347	\$18,379,424	\$0	\$92,614,617	\$31,312,574	\$216,038,961
50806	DALEY	178,356	\$10,099,949	\$1,836,015	\$0	\$14,535,072	\$5,006,500	\$31,477,536
50801	KENNEDY-KING	84,793	\$8,912,772	\$5,740,451	\$0	\$10,197,106	\$4,859,088	\$29,709,417
50803	MALCOLM X	126,222	\$8,646,677	\$1,588,784	\$0	\$11,816,959	\$5,269,849	\$27,322,269
50805	OLIVE HARVEY	70,979	\$6,905,278	\$2,385,350	\$0	\$8,555,840	\$3,759,042	\$21,605,509
50804	TRUMAN	202,308	\$13,497,707	\$2,163,290	\$0	\$17,870,384	\$4,159,582	\$37,690,962
50802	WASHINGTON	152,255	\$12,089,489	\$2,313,578	\$0	\$14,144,181	\$3,542,695	\$32,089,944
50807	WILBUR WRIGHT	167,181	\$13,580,475	\$2,351,956	\$0	\$15,495,075	\$4,715,818	\$36,143,324
507	DANVILLE	53,078	\$4,400,686	\$1,010,099	\$4,653	\$4,720,217	\$2,038,067	\$12,173,722
502	DUPAGE	497,405	\$51,834,731	\$8,733,668	\$392,448	\$47,510,582	\$13,514,644	\$121,986,073
509	ELGIN	158,636	\$17,033,169	\$2,177,613	\$405,585	\$21,402,362	\$7,201,414	\$48,220,143
512	HARPER	290,951	\$22,920,436	\$4,698,952	\$109,479	\$33,595,888	\$11,966,738	\$73,291,493
540	HEARTLAND	98,486	\$7,125,181	\$505,426	\$64,265	\$6,575,154	\$1,880,766	\$16,150,792
519	HIGHLAND	53,794	\$4,854,563	\$195,965	\$50,372	\$5,913,116	\$1,777,092	\$12,791,109
514	ILLINOIS CENTRAL	220,225	\$15,943,125	\$0	\$0	\$15,704,576	\$7,467,807	\$39,115,507
529	ILLINOIS EASTERN	170,699	\$8,934,287	\$1,643,924	\$18,976	\$7,832,186	\$2,667,648	\$21,097,021
52904	FRONTIER	28,018	\$883,766	\$163,957	\$3,133	\$1,793,596	\$378,277	\$3,222,729
52901	LINCOLN TRAIL	34,742	\$1,675,014	\$233,436	\$0	\$1,827,760	\$694,378	\$4,430,588
52902	OLNEY CENTRAL	40,117	\$3,106,233	\$708,966	\$3,233	\$2,197,028	\$802,756	\$6,818,216
52903	WABASH VALLEY	67,822	\$3,269,274	\$537,565	\$12,610	\$2,013,802	\$792,237	\$6,625,488
513	ILLINOIS VALLEY	78,404	\$6,309,338	\$2,630,333	\$118,625	\$5,050,160	\$2,037,392	\$16,145,848
525	JOLIET	232,575	\$17,435,677	\$7,314,407	\$235,143	\$17,666,078	\$8,504,188	\$51,155,493
520	KANKAKEE	76,880	\$5,687,354	\$1,483,502	\$97,714	\$7,187,810	\$2,215,687	\$16,672,068
501	KASKASKIA	104,719	\$7,143,536	\$855,516	\$144,750	\$6,163,386	\$1,583,185	\$15,890,373
523	KISHWAUKEE	76,605	\$5,699,436	\$628,960	\$47,327	\$6,786,978	\$3,119,700	\$16,282,401
532	LAKE COUNTY	266,062	\$21,526,691	\$4,663,111	\$92,545	\$32,660,411	\$7,217,793	\$66,160,551
517	LAKE LAND	180,717	\$12,754,548	\$1,381,329	\$76,145	\$9,300,788	\$3,266,130	\$26,778,940
536	LEWIS & CLARK	128,460	\$8,510,152	\$735,742	\$0	\$8,425,510	\$4,496,820	\$22,168,224
526	LINCOLN LAND	126,544	\$12,001,674	\$2,768,991	\$116,943	\$11,778,989	\$4,246,402	\$30,912,999
530	LOGAN	146,650	\$9,985,099	\$1,255,162	\$11,520	\$10,959,466	\$3,674,940	\$25,886,186
528	MC HENRY	105,923	\$8,629,841	\$3,005,095	\$10,104	\$12,446,689	\$2,537,465	\$26,629,194
524	MORAIN VALLEY	294,280	\$17,215,587	\$3,935,176	\$289,254	\$19,055,416	\$5,915,378	\$46,410,811
527	MORTON	69,436	\$5,643,211	\$338,155	\$13,060	\$6,593,200	\$2,854,860	\$15,442,487
535	OAKTON	192,545	\$21,696,334	\$6,423,803	\$50,086	\$19,488,727	\$5,186,513	\$52,845,463
505	PARKLAND	180,645	\$16,346,184	\$1,035,279	\$712	\$18,043,866	\$4,655,548	\$40,081,589
515	PRAIRIE STATE	88,988	\$7,419,200	\$477,406	\$269,399	\$9,625,126	\$3,831,497	\$21,622,628
521	REND LAKE	83,050	\$6,335,279	\$741,885	\$0	\$4,038,855	\$2,269,092	\$13,385,111
537	RICHLAND	66,115	\$6,160,189	\$604,546	\$154,415	\$7,334,109	\$1,269,668	\$15,522,926
511	ROCK VALLEY	157,593	\$12,779,515	\$2,751,957	\$224,939	\$12,197,458	\$5,029,665	\$32,983,534
518	SANDBURG	62,935	\$4,095,675	\$1,944,070	\$24,345	\$5,942,661	\$1,193,632	\$13,200,383
506	SAUK VALLEY	51,109	\$3,280,091	\$1,285,190	\$131,159	\$4,564,936	\$1,515,707	\$10,777,083
531	SHAWNEE	50,933	\$3,893,556	\$244,784	\$20,619	\$6,529,253	\$1,106,884	\$11,795,095
510	SOUTH SUBURBAN	135,021	\$9,758,068	\$2,274,613	\$5,999	\$22,681,053	\$6,294,085	\$41,013,818
533	SOUTHEASTERN	59,325	\$4,355,149	\$0	\$0	\$3,952,899	\$1,263,876	\$9,571,924
522	SOUTHWESTERN	236,059	\$15,312,035	\$3,816,693	\$698,852	\$21,420,032	\$6,055,324	\$47,302,936
534	SPOON RIVER	36,699	\$3,235,274	\$173,032	\$0	\$3,890,849	\$1,040,133	\$8,339,288
504	TRITON	252,962	\$13,714,417	\$1,863,382	\$11,269	\$22,660,375	\$6,916,073	\$45,165,516
516	WAUBONSEE	148,116	\$11,373,726	\$605,750	\$699,862	\$17,382,779	\$4,245,569	\$34,307,686
539	WOOD	51,425	\$3,957,426	\$1,458,332	\$14,883	\$4,640,650	\$1,411,706	\$11,482,997
	STATE TOTALS	6,400,700	\$499,762,032	\$94,643,439	\$4,607,968	\$588,437,884	\$188,170,916	\$1,375,622,237

Illinois Community College Board

Table A-3

**FISCAL YEAR 2007 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Academic Support Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	134,557	\$2,821,118	\$1,014,819	\$2,002,509	\$8,262,230	\$14,100,676
508	CHICAGO	<u>982,094</u>	<u>\$8,151,644</u>	<u>\$8,425,990</u>	<u>\$16,844,708</u>	<u>\$59,192,275</u>	<u>\$92,614,617</u>
50806	DALEY	178,356	\$881,242	\$1,757,453	\$1,894,373	\$10,002,004	\$14,535,072
50801	KENNEDY-KING	84,793	\$1,194,691	\$727,313	\$2,047,460	\$6,227,642	\$10,197,106
50803	MALCOLM X	126,222	\$1,599,498	\$922,851	\$1,308,146	\$7,986,465	\$11,816,960
50805	OLIVE HARVEY	70,979	\$827,422	\$358,631	\$2,452,745	\$4,917,041	\$8,555,839
50804	TRUMAN	202,308	\$520,586	\$1,903,509	\$3,386,238	\$12,060,051	\$17,870,384
50802	WASHINGTON	152,255	\$1,579,596	\$1,082,792	\$2,965,550	\$8,516,243	\$14,144,181
50807	WILBUR WRIGHT	167,181	\$1,548,609	\$1,673,441	\$2,790,196	\$9,482,829	\$15,495,075
507	DANVILLE	53,078	\$850,870	\$755,073	\$974,357	\$2,139,916	\$4,720,216
502	DUPAGE	497,405	\$4,222,389	\$9,288,055	\$10,686,494	\$23,510,599	\$47,707,537
509	ELGIN	158,636	\$2,994,812	\$2,357,413	\$1,750,882	\$14,299,255	\$21,402,362
512	HARPER	290,951	\$6,167,610	\$2,223,330	\$7,499,409	\$17,705,539	\$33,595,888
540	HEARTLAND	98,486	\$422,034	\$886,738	\$1,766,588	\$3,493,919	\$6,569,279
519	HIGHLAND	53,794	\$793,653	\$710,992	\$942,267	\$3,465,875	\$5,912,787
514	ILLINOIS CENTRAL	220,225	\$1,404,560	\$2,406,351	\$1,134,345	\$10,759,248	\$15,704,504
529	ILLINOIS EASTERN	<u>170,699</u>	<u>\$947,083</u>	<u>\$507,556</u>	<u>\$1,364,583</u>	<u>\$5,012,964</u>	<u>\$7,832,186</u>
52904	FRONTIER	28,018	\$245,898	\$111,180	\$378,973	\$1,057,545	\$1,793,596
52901	LINCOLN TRAIL	34,742	\$216,938	\$92,984	\$341,093	\$1,176,745	\$1,827,760
52902	OLNEY CENTRAL	40,117	\$301,468	\$136,334	\$352,751	\$1,406,475	\$2,197,028
52903	WABASH VALLEY	67,822	\$182,779	\$167,058	\$291,766	\$1,372,199	\$2,013,802
513	ILLINOIS VALLEY	78,404	\$289,908	\$1,126,919	\$1,235,715	\$2,397,617	\$5,050,159
525	JOLIET	232,575	\$2,971,755	\$1,685,843	\$3,569,147	\$9,442,068	\$17,668,813
520	KANKAKEE	76,880	\$403,511	\$1,484,706	\$1,536,551	\$3,763,042	\$7,187,810
501	KASKASKIA	104,719	\$1,638,218	\$456,431	\$1,160,060	\$2,908,677	\$6,163,386
523	KISHWAUKEE	76,605	\$1,443,249	\$1,078,399	\$1,304,697	\$2,960,633	\$6,786,978
532	LAKE COUNTY	266,062	\$2,196,775	\$4,371,212	\$5,662,407	\$20,430,017	\$32,660,411
517	LAKE LAND	180,717	\$2,337,540	\$794,233	\$1,735,936	\$4,433,388	\$9,301,097
536	LEWIS & CLARK	128,460	\$829,304	\$1,323,622	\$1,960,835	\$4,311,749	\$8,425,510
526	LINCOLN LAND	126,544	\$2,537,163	\$865,011	\$2,292,446	\$6,083,625	\$11,778,245
530	LOGAN	146,650	\$1,721,633	\$894,912	\$2,695,434	\$5,647,487	\$10,959,466
528	MC HENRY	105,923	\$1,110,978	\$2,004,647	\$2,342,028	\$6,988,919	\$12,446,572
524	MORAIN VALLEY	294,280	\$2,174,315	\$2,014,814	\$4,365,950	\$10,500,207	\$19,055,286
527	MORTON	69,436	\$666,559	\$1,291,469	\$1,309,391	\$3,325,781	\$6,593,200
535	OAKTON	192,545	\$1,832,650	\$3,359,381	\$4,603,302	\$9,692,586	\$19,487,919
505	PARKLAND	180,645	\$4,875,841	\$2,247,233	\$3,832,609	\$7,088,183	\$18,043,866
515	PRAIRIE STATE	88,988	\$656,361	\$982,925	\$2,217,604	\$5,768,561	\$9,625,451
521	REND LAKE	83,050	\$460,625	\$435,147	\$934,441	\$2,209,809	\$4,040,022
537	RICHLAND	66,115	\$2,418,835	\$788,613	\$1,139,506	\$2,987,154	\$7,334,108
511	ROCK VALLEY	157,593	\$1,826,424	\$1,930,764	\$2,587,703	\$5,852,567	\$12,197,458
518	SANDBURG	62,935	\$966,979	\$262,964	\$1,207,153	\$3,505,565	\$5,942,661
506	SAUK VALLEY	51,109	\$834,603	\$608,749	\$941,517	\$2,180,068	\$4,564,937
531	SHAWNEE	50,933	\$1,423,333	\$328,530	\$1,455,498	\$3,374,195	\$6,581,556
510	SOUTH SUBURBAN	135,021	\$16,161,596	\$990,384	\$3,302,934	\$2,226,139	\$22,681,053
533	SOUTHEASTERN	59,325	\$844,649	\$367,404	\$731,457	\$2,009,389	\$3,952,899
522	SOUTHWESTERN	236,059	\$3,096,526	\$1,526,218	\$5,213,753	\$11,582,991	\$21,419,488
534	SPOON RIVER	36,699	\$990,324	\$223,350	\$702,039	\$1,975,135	\$3,890,848
504	TRITON	252,962	\$2,842,498	\$2,797,942	\$4,738,757	\$12,281,177	\$22,660,374
516	WAUBONSEE	148,116	\$1,944,702	\$4,943,799	\$3,310,229	\$7,184,049	\$17,382,779
539	WOOD	51,425	<u>\$208,439</u>	<u>\$707,203</u>	<u>\$1,076,849</u>	<u>\$2,648,159</u>	<u>\$4,640,650</u>
STATE TOTALS		6,400,700	\$90,481,066	\$70,469,141	\$114,132,090	\$313,600,757	\$588,683,054

Illinois Community College Board

Table A-4

**FISCAL YEAR 2007 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>General Study</u>	<u>Total</u>
503	BLACK HAWK	\$17,012,425	\$1,598,913	\$3,391,908	\$2,779,291	\$2,322,151	\$1,719,174	\$0	\$28,823,862
508	CHICAGO	<u>\$93,153,709</u>	<u>\$10,410,041</u>	<u>\$17,211,496</u>	<u>\$15,764,047</u>	<u>\$23,216,052</u>	<u>\$56,283,617</u>	<u>\$0</u>	<u>\$216,038,962</u>
50806	DALEY	\$10,649,931	\$1,453,738	\$3,016,150	\$1,312,777	\$2,996,592	\$12,048,348	\$0	\$31,477,536
50801	KENNEDY-KING	\$10,869,710	\$1,631,608	\$5,696,742	\$4,805,954	\$2,739,450	\$3,965,953	\$0	\$29,709,417
50803	MALCOLM X	\$8,969,962	\$935,173	\$649,108	\$3,801,792	\$3,437,719	\$9,528,514	\$0	\$27,322,268
50805	OLIVE HARVEY	\$9,950,023	\$1,038,843	\$1,392,232	\$1,159,922	\$2,461,680	\$5,602,810	\$0	\$21,605,510
50804	TRUMAN	\$13,784,193	\$1,210,684	\$1,564,401	\$1,787,817	\$2,480,250	\$16,863,616	\$0	\$37,690,961
50802	WASHINGTON	\$19,200,835	\$3,031,743	\$3,112,798	\$531,253	\$4,779,420	\$1,433,896	\$0	\$32,089,945
50807	WILBUR WRIGHT	\$19,729,055	\$1,108,252	\$1,780,065	\$2,364,532	\$4,320,941	\$6,840,480	\$0	\$36,143,325
507	DANVILLE	\$6,076,799	\$1,462,252	\$1,633,309	\$1,878,896	\$1,040,922	\$81,544	\$0	\$12,173,722
502	DUPAGE	\$71,844,195	\$11,777,642	\$15,007,682	\$9,615,151	\$9,413,944	\$4,327,459	\$0	\$121,986,073
509	ELGIN	\$26,678,385	\$3,499,389	\$6,912,242	\$4,520,288	\$3,900,943	\$2,708,898	\$0	\$48,220,145
512	HARPER	\$47,049,877	\$4,974,945	\$5,043,273	\$4,916,977	\$8,230,474	\$3,075,948	\$0	\$73,291,494
540	HEARTLAND	\$11,607,630	\$772,270	\$1,024,740	\$929,099	\$1,316,688	\$500,365	\$0	\$16,150,792
519	HIGHLAND	\$7,390,819	\$859,473	\$1,354,688	\$1,364,114	\$1,210,251	\$611,763	\$0	\$12,791,108
514	ILLINOIS CENTRAL	\$24,521,499	\$2,321,994	\$6,810,842	\$3,402,470	\$1,614,237	\$444,465	\$0	\$39,115,507
529	ILLINOIS EASTERN	<u>\$8,702,844</u>	<u>\$1,876,100</u>	<u>\$5,797,605</u>	<u>\$3,920,807</u>	<u>\$652,110</u>	<u>\$147,553</u>	<u>\$0</u>	<u>\$21,097,019</u>
52904	FRONTIER	\$1,563,347	\$249,632	\$354,711	\$902,143	\$117,857	\$35,037	\$0	\$3,222,727
52901	LINCOLN TRAIL	\$2,613,729	\$558,009	\$889,544	\$144,222	\$171,272	\$53,813	\$0	\$4,430,589
52902	OLNEY CENTRAL	\$2,720,707	\$485,840	\$764,202	\$2,523,097	\$313,209	\$11,161	\$0	\$6,818,216
52903	WABASH VALLEY	\$1,805,061	\$582,619	\$3,789,148	\$351,345	\$49,772	\$47,542	\$0	\$6,625,487
513	ILLINOIS VALLEY	\$8,996,323	\$917,213	\$3,371,585	\$1,649,022	\$1,049,871	\$161,834	\$0	\$16,145,848
525	JOLIET	\$28,693,193	\$4,551,570	\$8,855,673	\$4,611,872	\$4,269,267	\$173,917	\$0	\$51,155,492
520	KANKAKEE	\$7,426,867	\$1,059,077	\$1,649,542	\$3,322,941	\$1,814,414	\$1,399,226	\$0	\$16,672,067
501	KASKASKIA	\$7,913,622	\$1,605,031	\$2,706,662	\$3,142,357	\$495,399	\$24,623	\$2,680	\$15,890,374
523	KISHWAUKEE	\$9,311,596	\$1,022,446	\$2,387,646	\$1,774,790	\$1,749,155	\$36,768	\$0	\$16,282,401
532	LAKE COUNTY	\$39,831,064	\$3,600,600	\$6,810,936	\$4,616,084	\$5,561,613	\$5,740,254	\$0	\$66,160,551
517	LAKE LAND	\$12,019,362	\$2,997,269	\$7,725,470	\$2,599,419	\$1,356,515	\$80,905	\$0	\$26,778,940
536	LEWIS & CLARK	\$12,979,323	\$1,916,220	\$2,350,729	\$2,554,595	\$1,901,307	\$466,051	\$0	\$22,168,225
526	LINCOLN LAND	\$19,068,050	\$1,216,312	\$3,997,376	\$3,646,713	\$2,984,548	\$0	\$0	\$30,912,999
530	LOGAN	\$14,318,765	\$3,044,484	\$4,164,770	\$2,954,084	\$1,137,736	\$266,348	\$0	\$25,886,187
528	MC HENRY	\$19,780,511	\$2,203,838	\$1,555,753	\$849,175	\$2,184,909	\$55,009	\$0	\$26,629,195
524	MORAIN VALLEY	\$29,050,031	\$3,089,636	\$4,823,277	\$4,386,334	\$5,037,349	\$24,183	\$0	\$46,410,810
527	MORTON	\$9,686,274	\$1,153,896	\$1,120,336	\$1,987,499	\$1,494,481	\$0	\$0	\$15,442,486
535	OAKTON	\$32,000,037	\$3,798,624	\$4,603,094	\$6,702,320	\$3,989,979	\$1,751,409	\$0	\$52,845,463
505	PARKLAND	\$24,535,796	\$1,694,920	\$6,513,817	\$3,749,412	\$3,372,250	\$215,395	\$0	\$40,081,590
515	PRAIRIE STATE	\$12,241,462	\$963,740	\$1,985,212	\$2,864,921	\$3,108,931	\$458,362	\$0	\$21,622,628
521	REND LAKE	\$5,206,724	\$1,149,871	\$3,917,709	\$2,232,381	\$431,012	\$447,415	\$0	\$13,385,112
537	RICHLAND	\$7,250,045	\$921,077	\$4,060,951	\$2,134,732	\$1,116,282	\$39,839	\$0	\$15,522,926
511	ROCK VALLEY	\$20,180,680	\$1,439,559	\$5,448,992	\$2,804,424	\$3,109,878	\$0	\$0	\$32,983,533
518	SANDBURG	\$6,919,420	\$1,333,163	\$1,642,686	\$2,376,226	\$757,304	\$171,585	\$0	\$13,200,384
506	SAUK VALLEY	\$6,178,984	\$856,209	\$1,431,220	\$1,448,367	\$862,303	\$0	\$0	\$10,777,083
531	SHAWNEE	\$6,191,521	\$1,152,973	\$847,801	\$1,997,461	\$710,277	\$895,063	\$0	\$11,795,096
510	SOUTH SUBURBAN	\$21,109,801	\$4,752,497	\$2,661,279	\$5,595,221	\$6,570,131	\$309,391	\$15,499	\$41,013,819
533	SOUTHEASTERN	\$4,077,304	\$987,029	\$2,825,879	\$1,440,928	\$240,785	\$0	\$0	\$9,571,925
522	SOUTHWESTERN	\$25,395,938	\$4,768,523	\$8,334,396	\$4,214,762	\$4,589,317	\$0	\$0	\$47,302,936
534	SPOON RIVER	\$5,483,599	\$394,959	\$1,194,931	\$710,807	\$508,810	\$46,182	\$0	\$8,339,288
504	TRITON	\$23,398,017	\$2,524,936	\$5,776,706	\$3,684,740	\$3,047,227	\$6,733,890	\$0	\$45,165,516
516	WAUBONSEE	\$20,354,229	\$2,520,324	\$2,339,209	\$2,079,561	\$3,690,702	\$3,323,662	\$0	\$34,307,687
539	WOOD	<u>\$6,541,912</u>	<u>\$850,898</u>	<u>\$1,808,856</u>	<u>\$1,503,074</u>	<u>\$778,257</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,482,997</u>
STATE TOTALS		\$760,178,632	\$98,039,913	\$171,100,278	\$132,725,362	\$120,837,781	\$92,722,097	\$18,179	\$1,375,622,242

Illinois Community College Board

Table A-5

**FISCAL YEAR 2007 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</u> <u>Study</u>	<u>Total</u>
503	BLACK HAWK	80,751	6,762	13,236	11,102	11,059	11,647	0	134,557
508	CHICAGO	<u>364,741</u>	<u>42,171</u>	<u>68,633</u>	<u>49,603</u>	<u>107,502</u>	<u>349,444</u>	<u>0</u>	<u>982,094</u>
50806	DALEY	45,703	6,280	16,186	3,939	17,294	88,954	0	178,356
50801	KENNEDY-KING	30,190	4,429	16,086	15,232	9,182	9,674	0	84,793
50803	MALCOLM X	35,912	3,693	2,834	12,238	14,327	57,218	0	126,222
50805	OLIVE HARVEY	30,128	2,752	3,772	2,928	8,534	22,865	0	70,979
50804	TRUMAN	55,841	4,720	5,512	5,118	12,767	118,350	0	202,308
50802	WASHINGTON	84,460	15,635	17,658	2,105	24,676	7,721	0	152,255
50807	WILBUR WRIGHT	82,507	4,662	6,585	8,043	20,722	44,662	0	167,181
507	DANVILLE	29,224	5,706	5,056	7,486	5,188	418	0	53,078
502	DUPAGE	306,436	44,578	45,629	28,409	47,595	24,758	0	497,405
509	ELGIN	92,813	11,983	18,361	10,313	14,676	10,490	0	158,636
512	HARPER	200,017	20,266	15,109	12,867	31,710	10,982	0	290,951
540	HEARTLAND	70,494	3,940	3,954	4,264	11,093	4,741	0	98,486
519	HIGHLAND	30,263	3,153	5,046	4,768	6,473	4,091	0	53,794
514	ILLINOIS CENTRAL	148,083	13,198	31,583	13,443	10,930	2,988	0	220,225
529	ILLINOIS EASTERN	<u>76,669</u>	<u>12,100</u>	<u>49,073</u>	<u>25,600</u>	<u>4,873</u>	<u>2,384</u>	<u>0</u>	<u>170,699</u>
52904	FRONTIER	15,531	1,778	2,265	7,356	639	449	0	28,018
52901	LINCOLN TRAIL	22,591	2,333	6,445	1,551	1,140	682	0	34,742
52902	OLNEY CENTRAL	20,206	2,916	3,798	10,557	2,496	144	0	40,117
52903	WABASH VALLEY	18,341	5,073	36,565	6,136	598	1,109	0	67,822
513	ILLINOIS VALLEY	48,029	4,353	13,318	6,319	5,514	871	0	78,404
525	JOLIET	143,775	20,882	28,016	17,154	22,356	392	0	232,575
520	KANKAKEE	35,940	4,371	6,467	12,167	8,603	9,332	0	76,880
501	KASKASKIA	58,389	10,681	15,390	14,325	5,793	123	18	104,719
523	KISHWAUKEE	49,143	4,574	7,624	6,012	9,023	229	0	76,605
532	LAKE COUNTY	163,120	14,518	22,677	13,726	24,485	27,536	0	266,062
517	LAKE LAND	93,281	20,118	44,976	12,391	9,512	439	0	180,717
536	LEWIS & CLARK	80,019	11,797	14,123	7,390	11,335	3,796	0	128,460
526	LINCOLN LAND	85,395	5,744	13,748	9,912	11,745	0	0	126,544
530	LOGAN	84,511	17,083	23,012	13,452	6,390	2,202	0	146,650
528	MC HENRY	79,823	8,438	4,095	2,894	10,356	317	0	105,923
524	MORAIN VALLEY	196,158	22,506	21,868	20,833	32,630	285	0	294,280
527	MORTON	45,721	5,629	3,588	5,976	8,522	0	0	69,436
535	OAKTON	122,127	13,605	11,625	20,527	16,280	8,381	0	192,545
505	PARKLAND	117,830	7,579	25,782	11,279	17,281	894	0	180,645
515	PRAIRIE STATE	55,582	3,559	6,229	6,909	15,291	1,418	0	88,988
521	REND LAKE	43,056	5,098	16,907	9,574	3,895	4,520	0	83,050
537	RICHLAND	33,672	4,215	16,737	6,116	5,248	127	0	66,115
511	ROCK VALLEY	106,026	7,231	18,541	9,600	16,195	0	0	157,593
518	SANDBURG	37,232	5,475	5,422	9,691	4,104	1,011	0	62,935
506	SAUK VALLEY	31,330	4,263	5,620	5,263	4,633	0	0	51,109
531	SHAWNEE	27,798	4,927	2,990	8,049	3,091	4,078	0	50,933
510	SOUTH SUBURBAN	71,009	17,008	7,631	15,507	22,689	1,134	43	135,021
533	SOUTHEASTERN	25,810	6,829	16,625	8,118	1,943	0	0	59,325
522	SOUTHWESTERN	131,853	23,362	40,710	15,909	24,225	0	0	236,059
534	SPOON RIVER	26,419	1,350	3,525	2,869	2,443	93	0	36,699
504	TRITON	133,205	14,584	24,312	13,527	15,853	51,481	0	252,962
516	WAUBONSEE	87,253	11,015	9,841	9,100	16,259	14,648	0	148,116
539	WOOD	<u>32,625</u>	<u>4,252</u>	<u>6,264</u>	<u>4,395</u>	<u>3,889</u>	<u>0</u>	<u>0</u>	<u>51,425</u>
STATE TOTALS		3,645,622	448,903	693,343	466,839	590,682	555,250	61	6,400,700

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 2006-07

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	010102		163.00	129.86	16.95	0.70	75.21	26.91	249.63
11	010103		1738.00	109.51	33.41	0.38	85.14	26.74	255.17
11	010106		39.00	85.69	34.95	0.00	106.02	28.34	255.00
11	010201		464.00	111.59	30.51	1.15	67.94	25.40	236.59
11	020201		1642.00	92.24	25.65	0.73	80.95	26.93	226.50
11	020402		1013.00	134.31	24.94	0.52	96.32	25.05	281.15
11	020403		731.00	158.54	50.66	1.17	88.08	30.95	329.40
11	020501		2299.00	125.13	34.63	0.68	80.36	28.36	269.16
11	030101		168.00	60.83	30.27	0.15	118.87	24.38	234.49
11	040201		2340.00	162.98	23.22	0.00	87.96	29.42	303.58
11	050101		516.00	97.27	3.11	0.00	82.16	31.52	214.06
11	050103		759.00	88.45	1.93	0.00	104.14	31.13	225.66
11	050104		297.00	86.02	19.77	0.00	88.09	28.85	222.73
11	050107		2988.00	60.65	1.48	0.01	92.16	31.34	185.64
11	050108		708.00	83.51	1.01	0.00	86.54	29.96	201.02
11	050110		231.00	43.23	7.69	0.00	95.52	27.17	173.60
11	050112		45.00	73.96	13.16	0.00	95.52	27.17	209.80
11	050201		2025.00	122.45	19.66	0.00	120.80	52.47	315.39
11	050202		132.00	172.64	8.37	0.00	103.33	30.98	315.33
11	050203		57.00	77.56	6.54	0.00	93.49	28.82	206.42
11	050207		183.00	75.97	2.03	0.02	98.97	33.94	210.93
11	050299		378.00	66.15	72.83	0.00	90.66	26.86	256.48
11	090201		294.00	113.65	9.98	0.00	90.79	28.22	242.64

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	090401		7269.00	108.20	14.25	0.55	92.29	30.74	246.03
11	090701		3429.00	116.04	19.35	3.14	108.44	33.36	280.32
11	090702		453.00	133.99	0.00	0.00	71.31	33.91	239.21
11	099997		105.00	70.15	4.12	0.12	66.76	19.10	160.26
11	099998		92.00	251.82	1.13	0.01	81.69	31.16	365.81
11	100304		456.00	87.87	142.45	0.07	105.34	22.87	358.61
11	110101		27050.00	85.66	12.66	0.42	89.68	29.83	218.25
11	110201		21723.00	116.35	14.58	1.20	93.05	30.30	255.49
11	110501		822.00	160.27	11.25	0.10	64.46	25.16	261.24
11	119997		216.00	71.50	8.77	0.00	60.49	22.53	163.29
11	130101		10801.00	71.09	10.48	0.02	91.83	28.25	201.67
11	130201		1263.00	83.58	8.95	0.20	87.74	31.57	212.04
11	130501		2092.00	97.23	10.81	0.09	88.39	26.75	223.26
11	130604		116.00	49.08	1.03	0.06	33.10	13.89	97.16
11	130901		12850.00	58.73	7.55	0.10	91.22	29.91	187.51
11	131001		8109.00	67.82	18.57	0.18	92.54	29.82	208.93
11	131202		20464.00	96.33	12.62	0.40	88.58	28.67	226.61
11	131205		54.00	200.35	16.85	0.00	122.75	27.13	367.09
11	131301		57.00	125.44	89.21	0.44	75.96	36.57	327.61
11	131307		42562.00	67.10	13.24	0.91	89.02	28.64	198.91
11	131312		12.00	324.58	64.58	6.00	101.32	34.63	531.11
11	131314		9218.00	67.84	19.69	2.17	89.88	29.15	208.73
11	131315		4650.00	75.23	8.68	0.44	85.80	28.34	198.49
11	131401		390.00	141.30	16.86	0.00	122.75	27.13	308.04
11	139997		2451.00	49.72	6.75	0.02	72.47	22.42	151.38

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	139998		1706.00	83.06	9.08	0.05	90.14	27.98	210.32
11	140101		2778.00	217.63	29.39	1.06	93.54	30.93	372.55
11	141001		305.00	213.45	43.29	3.56	74.40	29.16	363.86
11	141101		2567.00	165.70	21.23	0.38	91.26	28.37	306.95
11	141201		3168.00	211.43	20.29	1.37	88.89	29.60	351.59
11	149997		52.00	170.77	14.27	0.00	81.49	28.07	294.60
11	160102		867.00	154.69	16.86	0.00	114.06	29.40	315.01
11	160301		1280.00	118.87	18.48	0.01	103.33	27.30	267.99
11	160302		2930.00	81.13	16.33	0.00	107.05	30.94	235.45
11	160402		572.00	83.09	28.66	0.00	111.17	26.78	249.69
11	160403		514.00	71.47	44.94	0.00	96.29	27.71	240.41
11	160501		4226.00	92.90	9.48	0.89	100.03	30.59	233.89
11	160901		8634.00	79.69	12.97	0.11	94.68	28.92	216.37
11	160902		2340.00	81.68	20.73	0.01	100.07	27.29	229.78
11	160903		8.00	73.00	22.50	0.00	104.79	25.19	225.48
11	160905		75638.00	75.04	10.50	0.13	94.83	29.14	209.63
11	161101		697.00	83.87	34.21	0.00	110.39	31.79	260.26
11	161102		134.00	85.69	63.76	0.00	101.22	26.94	277.60
11	169997		54.00	100.46	2.81	0.00	134.91	45.40	283.59
11	169998		101.00	114.88	13.64	0.84	84.17	32.76	246.31
11	169999		1201.00	85.08	12.00	0.92	77.93	24.25	200.17
11	190402		1668.00	175.93	22.05	0.43	95.24	30.96	324.60
11	190502		3862.00	76.42	14.13	0.00	93.07	27.26	210.88
11	190503		20631.00	54.30	11.79	0.18	91.32	30.40	188.00
11	190601		400.00	85.38	7.95	1.24	83.25	26.99	204.80

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	190901		990.00	124.08	18.21	0.85	92.71	28.51	264.36
11	199997		123.00	181.60	24.76	0.02	44.63	16.76	267.78
11	230101		2962.00	94.05	8.35	0.02	115.44	36.60	254.46
11	230301		20613.00	98.32	10.37	0.17	92.41	30.97	232.25
11	230397		740.00	247.46	14.86	0.01	94.16	25.10	381.59
11	230401		366932.00	76.24	8.82	0.27	92.85	29.53	207.71
11	230501		5193.00	130.55	11.97	0.32	94.11	28.58	265.53
11	230701		32616.00	91.44	9.36	0.30	92.96	29.12	223.19
11	230801		5709.00	123.91	11.30	0.36	92.17	29.66	257.40
11	231001		157251.00	75.20	9.05	0.36	94.12	29.71	208.44
11	231002		15135.00	65.94	3.94	0.86	76.99	26.30	174.03
11	239997		22.00	865.41	95.32	0.00	92.90	23.27	1076.89
11	240105		36428.00	46.32	7.70	0.06	86.63	28.64	169.35
11	240197		519.00	8.53	5.43	0.00	109.92	33.04	156.92
11	240198		3744.00	338.14	49.77	1.26	84.11	26.36	499.64
11	240199		1598.00	77.54	6.49	0.13	82.35	25.84	192.35
11	260101		167819.00	75.28	13.06	0.81	93.08	30.30	212.53
11	260201		249.00	110.47	23.39	3.02	84.07	22.65	243.60
11	260301		4608.00	84.88	14.94	0.78	91.51	30.74	222.86
11	260307		252.00	87.00	7.00	0.00	128.19	21.73	243.93
11	260501		40013.00	91.02	13.38	7.83	92.66	30.34	235.24
11	260601		1388.00	115.83	19.31	0.18	86.96	26.95	249.23
11	260603		28096.00	87.02	16.58	0.74	95.33	29.12	228.78
11	260607		216.00	7.24	31.70	5.76	86.06	25.84	156.60
11	260613		4102.00	80.42	13.61	0.61	87.83	28.60	211.06

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	260701		3452.00	100.26	15.22	1.91	90.53	29.48	237.40
11	260702		63.00	98.87	80.71	0.40	75.96	36.57	292.51
11	260706		141081.00	77.01	12.41	0.80	92.38	30.06	212.66
11	261201		33.00	276.97	360.12	0.00	99.89	25.77	762.75
11	269997		7.00	56.14	2.71	3.43	58.86	15.12	136.26
11	270101		153416.00	73.07	8.45	0.28	92.43	29.65	203.88
11	270301		83639.00	71.07	8.60	0.23	90.89	29.65	200.45
11	270302		4410.00	93.98	14.97	0.07	110.50	31.14	250.66
11	270501		65721.00	66.63	7.83	0.28	91.30	29.47	195.51
11	279997		52.00	345.75	34.02	0.04	88.76	24.79	493.36
11	280101		6.00	91.00	2.33	0.00	83.12	25.30	201.75
11	280301		68.00	24.88	8.04	0.01	84.93	27.75	145.62
11	280401		6.00	0.00	0.00	0.00	99.89	25.77	125.66
11	300101		6986.00	49.26	10.60	0.36	76.63	24.05	160.91
11	300197		1682.00	110.29	18.49	0.10	88.95	29.64	247.47
11	300199		382.00	626.60	119.84	7.92	98.69	28.99	882.03
11	300401		60623.00	66.85	8.29	0.10	91.66	28.38	195.27
11	300497		2233.00	101.77	13.21	0.36	79.46	24.70	219.51
11	300498		6.00	225.00	11.67	0.00	91.10	28.55	356.31
11	300499		664.00	117.05	13.05	0.01	85.48	24.65	240.25
11	301401		42.00	180.86	95.90	1.12	101.22	26.94	406.03
11	309996		93.00	582.14	13.76	0.41	103.64	25.75	725.70
11	309997		100.00	278.56	40.36	0.21	99.64	23.64	442.41
11	310101		602.00	81.98	15.56	0.66	86.92	24.74	209.86
11	310301		114.00	106.51	24.34	1.79	64.75	20.10	217.49

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	319998		33.00	125.67	35.82	0.00	121.16	26.17	308.82
11	360108		62150.00	70.43	15.65	1.47	85.97	28.59	202.11
11	380101		101556.00	62.41	8.29	0.19	94.59	28.96	194.44
11	380201		34615.00	53.32	6.52	0.16	93.54	30.12	183.67
11	389997		245.00	61.13	13.09	0.00	118.50	29.02	221.73
11	400101		18123.00	92.12	13.59	0.38	96.42	33.11	235.61
11	400201		22156.00	66.76	9.96	0.36	94.33	30.80	202.21
11	400401		6519.00	75.35	6.31	0.14	85.77	25.15	192.71
11	400501		105137.00	83.00	14.68	2.23	92.70	30.03	222.64
11	400502		8.00	1305.63	83.00	0.00	88.33	20.56	1497.52
11	400503		12471.00	131.68	11.55	0.44	88.81	28.04	260.52
11	400504		15766.00	136.47	22.20	1.53	94.37	29.45	284.02
11	400599		36.00	274.19	20.08	1.28	88.93	38.40	422.88
11	400601		10614.00	92.48	15.25	4.14	103.17	30.05	245.09
11	400603		916.00	87.50	18.69	0.28	108.45	26.39	241.30
11	400702		1686.00	46.49	14.58	0.07	108.70	26.97	196.81
11	400703		21343.00	78.65	12.55	0.43	86.20	26.42	204.23
11	400801		31299.00	113.32	15.50	1.19	90.79	28.12	248.91
11	420101		211782.00	56.54	6.53	0.12	93.87	29.67	186.72
11	420701		81041.00	65.61	9.26	0.16	91.06	29.39	195.48
11	420901		2328.00	37.20	13.17	0.15	81.66	24.78	156.96
11	421101		141.00	173.40	13.33	0.00	84.34	35.09	306.16
11	421601		17628.00	66.80	6.99	0.08	88.62	28.30	190.79
11	430106		264.00	152.07	23.86	0.00	99.89	25.77	301.59
11	440401		3.00	770.00	170.33	0.00	88.33	20.56	1049.23

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	440701		1788.00	83.20	11.11	1.58	95.33	27.08	218.29
11	450101		19149.00	61.49	14.19	0.00	93.74	30.31	199.73
11	450201		32170.00	68.55	9.11	0.70	95.34	29.26	202.97
11	450301		1306.00	115.21	12.81	1.52	103.24	30.73	263.51
11	450401		38716.00	59.86	8.35	0.18	90.22	29.11	187.71
11	450601		87200.00	66.42	7.81	0.19	92.53	29.53	196.49
11	450701		36863.00	61.93	10.16	0.42	93.53	29.70	195.75
11	450801		152682.00	58.89	7.48	0.11	91.97	29.20	187.65
11	450898		184.00	145.39	13.00	0.04	60.21	19.88	238.51
11	450901		4479.00	78.14	8.05	0.04	86.47	26.65	199.36
11	451001		64376.00	62.17	7.40	0.11	91.03	29.06	189.78
11	451101		152800.00	55.72	7.08	0.13	92.17	29.15	184.25
11	459997		2480.00	96.75	11.42	0.11	88.94	27.78	225.00
11	459998		229.00	263.97	2.92	0.00	96.59	26.03	389.50
11	459999		217.00	194.18	11.70	0.92	99.05	30.46	336.31
11	500101		2937.00	60.32	8.93	0.12	97.83	28.91	196.11
11	500201		78.00	342.14	65.24	0.00	102.56	40.13	550.07
11	500202		6844.00	166.89	27.46	0.91	98.88	29.70	323.85
11	500204		51.00	300.33	38.43	0.00	91.85	26.80	457.41
11	500205		171.00	34.23	3.48	0.00	60.78	16.41	114.90
11	500206		1077.00	233.82	42.68	2.89	108.79	32.91	421.07
11	500207		1191.00	88.16	7.87	0.00	109.79	34.49	240.32
11	500301		1391.00	144.04	15.58	0.12	114.83	28.43	303.01
11	500402		9735.00	141.19	21.64	1.73	92.75	30.39	287.71
11	500501		11816.00	87.53	21.35	1.29	88.10	29.53	227.80

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	500502		1189.00	109.06	26.59	1.43	76.98	26.48	240.54
11	500503		4645.00	138.99	35.28	1.57	96.13	31.21	303.17
11	500504		959.00	148.91	26.31	0.35	77.27	24.68	277.51
11	500505		423.00	154.82	14.18	0.20	97.65	31.87	298.72
11	500599		1373.00	184.71	20.94	1.96	90.92	31.47	329.99
11	500601		2784.00	49.67	0.96	0.00	73.13	33.15	156.91
11	500602		17762.00	65.19	10.39	0.52	92.03	27.93	196.06
11	500605		10484.00	116.03	27.81	1.90	98.12	28.82	272.67
11	500701		45050.00	60.47	9.34	1.73	91.94	29.60	193.08
11	500703		18339.00	59.48	15.81	0.99	92.49	30.43	199.20
11	500705		15979.00	144.20	20.33	2.52	96.31	30.24	293.61
11	500708		5148.00	210.97	29.02	3.21	100.32	29.49	373.02
11	500709		956.00	226.80	41.09	0.96	106.58	32.73	408.16
11	500710		636.00	190.39	21.08	7.75	101.50	32.90	353.61
11	500798		96.00	13.35	6.02	1.43	77.40	31.92	130.12
11	500799		2094.00	210.37	28.47	19.32	114.45	33.84	406.45
11	500902		55456.00	58.59	11.24	2.05	90.50	29.09	191.47
11	500903		16908.00	224.75	50.33	3.36	94.99	29.75	403.19
11	500904		9540.00	117.85	23.95	2.43	96.63	30.66	271.52
11	500998		3.00	67.00	36.33	7.00	90.74	25.65	226.73
11	500999		161.00	103.84	26.76	7.44	93.09	26.16	257.30
11	509997		850.00	103.31	17.15	0.24	90.77	29.40	240.88
11	512201		1623.00	60.04	21.21	0.50	76.97	27.20	185.93
11	520101		86197.00	71.85	9.40	0.46	94.29	29.77	205.77
11	520201		3429.00	69.08	3.60	2.72	80.74	26.65	182.79

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	520302		80433.00	78.52	8.72	0.14	93.36	29.56	210.31
11	520803		1677.00	79.69	9.77	0.08	96.72	29.49	215.74
11	521001		276.00	63.76	3.33	0.24	60.71	22.15	150.19
11	521002		723.00	72.02	13.54	0.14	83.07	25.41	194.18
11	521101		852.00	84.61	7.00	3.00	77.60	23.54	195.75
11	521401		13452.00	64.56	10.94	0.22	93.17	30.02	198.91
11	529997		253.00	40.40	2.04	1.93	70.92	21.83	137.12
11	529998		314.00	40.77	4.54	0.00	54.93	27.13	127.37
12	010101		2131.00	126.54	28.63	0.30	81.15	23.68	260.30
12	010201		2378.00	133.08	22.23	0.88	66.89	23.81	246.88
12	010301		1005.00	145.29	46.05	0.71	78.18	24.25	294.48
12	010302		2903.00	120.53	57.07	0.59	91.08	26.39	295.66
12	010304		3415.00	129.12	37.22	0.47	78.34	25.92	271.07
12	010505		806.00	74.31	2.63	0.00	51.47	18.07	146.48
12	010507		1133.00	133.70	29.75	0.20	109.33	29.89	302.87
12	010601		768.00	128.90	39.11	0.15	97.73	28.15	294.06
12	010602		771.00	123.10	56.60	0.23	99.91	29.43	309.26
12	010603		7560.00	116.10	44.28	0.69	82.17	27.18	270.41
12	010604		1999.00	103.40	25.51	0.74	74.46	25.92	230.03
12	010605		3226.00	128.89	33.50	0.42	83.66	27.76	274.24
12	010606		912.00	97.47	21.51	1.05	72.07	24.43	216.54
12	010607		2131.00	114.15	22.89	0.74	72.54	26.66	236.98
12	010610		159.00	115.34	34.90	0.68	81.76	27.69	260.37
12	019994		33.00	353.73	9.12	0.00	97.62	28.37	488.83
12	019995		117.00	529.58	102.84	0.02	71.38	27.76	731.57

12 019996	12.00	815.08	43.17	0.00	93.08	33.56	984.89
12 019997	426.00	168.28	94.62	0.37	84.42	27.54	375.23
12 019998	4158.00	162.88	54.60	0.53	77.84	27.27	323.13
12 019999	335.00	159.81	49.55	0.46	79.67	27.65	317.14
12 030201	66.00	81.50	92.94	0.00	100.28	28.02	302.74
12 030203	3.00	85.00	0.00	0.00	128.19	21.73	234.93
12 030301	96.00	52.64	1.38	0.00	90.90	24.35	169.26
12 030401	37.00	112.11	0.00	0.00	101.57	21.55	235.23
12 030501	54.00	61.89	0.00	0.00	106.02	28.34	196.25
12 030601	552.00	144.37	6.59	0.00	70.65	21.33	242.93
12 039997	212.00	10.97	0.00	0.00	66.63	21.30	98.91
12 039998	6.00	62.00	0.00	0.00	128.19	21.73	211.93
12 080102	1548.00	84.88	22.16	0.73	100.92	33.11	241.79
12 080301	783.00	123.99	29.77	1.17	92.95	28.71	276.58
12 080705	1300.00	94.06	13.33	1.15	89.25	31.72	229.52
12 080706	2767.00	96.04	11.14	0.32	87.66	28.39	223.55
12 080709	530.00	128.16	55.98	0.79	84.01	27.38	296.32
12 081105	1875.00	91.38	18.61	0.73	81.49	25.53	217.75
12 081203	11.00	148.82	11.00	0.00	106.02	28.34	294.18
12 081209	3.00	139.67	10.33	0.00	58.86	15.12	223.97
12 089995	80.00	52.11	9.54	0.00	126.16	43.48	231.29
12 089997	72.00	177.49	36.38	0.07	34.60	14.10	262.63
12 089998	613.00	257.09	37.46	1.14	86.37	27.07	409.13
12 089999	234.00	121.64	28.68	0.68	70.72	23.59	245.31
12 090201	2627.00	95.04	12.68	0.78	96.00	31.40	235.91
12 090401	773.00	169.21	19.95	4.24	89.98	25.95	309.33
12 090501	384.00	129.22	16.15	0.93	96.78	28.50	271.59
12 090701	496.00	68.45	15.29	0.21	62.45	25.06	171.47
12 099997	8.00	74.00	37.63	0.00	65.59	35.01	212.22

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	099998		167.00	180.47	31.56	0.00	70.73	32.13	314.90
12	099999		8.00	128.25	47.38	0.00	51.47	18.07	245.16
12	100101		1297.00	170.43	19.96	4.04	92.87	28.49	315.79
12	100103		695.00	216.05	33.12	4.96	97.79	30.26	382.17
12	100104		2732.00	125.24	24.34	2.11	88.24	25.04	264.96
12	109995		76.00	16.84	0.96	0.07	29.69	11.68	59.24
12	109997		105.00	21.50	1.22	0.08	32.20	12.17	67.15
12	109998		143.00	20.40	5.24	0.00	62.30	21.93	109.87
12	109999		82.00	28.62	1.63	0.11	29.69	11.68	71.74
12	120301		1173.00	83.36	35.48	0.00	94.19	25.61	238.63
12	120403		19191.00	87.37	43.66	0.57	78.69	23.59	233.89
12	120405		10458.00	92.56	55.63	0.35	83.86	27.04	259.45
12	120410		171.00	160.21	11.21	1.64	84.79	23.02	280.87
12	120501		8486.00	91.27	27.53	0.27	99.82	38.20	257.09
12	120502		123.00	73.34	17.82	0.06	96.13	38.39	225.74
12	120503		16788.00	108.66	29.41	0.46	81.15	30.00	249.67
12	120504		15389.00	80.95	30.26	0.51	94.05	32.55	238.32
12	120506		236.00	74.69	7.73	0.59	108.88	19.86	211.75
12	120507		500.00	143.31	31.37	0.64	98.04	31.08	304.45
12	129994		4.00	416.50	95.25	7.00	64.75	20.10	603.60
12	129996		232.00	62.57	18.28	0.00	86.41	26.32	193.58
12	129997		531.00	135.97	25.73	0.29	82.71	24.38	269.08
12	129998		605.00	191.93	70.77	0.05	93.20	27.73	383.68
12	129999		3.00	40.33	3.00	0.00	52.61	19.99	115.93
12	131501		1312.00	145.72	13.93	2.09	103.87	32.55	298.16

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	131596		58.00	240.67	11.05	0.00	93.90	20.38	366.01
12	139998		10.00	1119.30	44.20	0.00	99.89	25.77	1289.16
12	150101		1766.00	110.32	25.65	5.62	88.92	29.80	260.31
12	150201		1127.00	110.10	25.53	0.00	85.80	25.19	246.63
12	150301		9690.00	208.06	30.22	2.70	87.23	27.30	355.50
12	150303		13979.00	136.76	27.16	2.32	85.67	27.85	279.77
12	150304		48.00	142.48	6.42	0.00	74.73	25.06	248.69
12	150310		763.00	131.81	20.71	2.06	106.04	25.29	285.91
12	150403		1175.00	133.48	29.38	2.60	96.94	30.81	293.20
12	150404		233.00	185.69	35.21	2.73	95.87	25.80	345.29
12	150405		643.00	183.99	32.89	21.07	73.57	26.51	338.03
12	150410		2090.00	104.25	20.26	1.32	75.26	25.71	226.81
12	150411		4533.00	172.79	31.77	3.59	94.58	29.96	332.68
12	150503		352.00	35.45	15.45	0.00	93.94	28.79	173.62
12	150505		99.00	89.06	12.85	0.03	134.91	45.40	282.25
12	150506		42.00	55.71	15.83	0.00	122.75	27.13	221.43
12	150507		162.00	135.57	35.13	0.00	98.81	34.67	304.18
12	150603		2203.00	174.36	31.12	5.24	81.78	27.73	320.22
12	150611		639.00	94.48	26.83	3.16	82.28	27.75	234.49
12	150701		6516.00	38.89	6.98	0.36	39.02	14.31	99.56
12	150702		1568.00	125.13	37.92	36.10	77.32	25.99	302.46
12	150805		606.00	198.85	25.63	2.43	87.04	29.61	343.56
12	150810		16243.00	133.83	32.24	2.70	89.61	27.58	285.96
12	150901		6662.00	44.66	9.96	0.31	29.69	11.68	96.29
12	150903		361.00	40.75	3.09	0.03	57.73	29.90	131.50

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	151102		1101.00	110.88	20.97	0.20	82.67	26.62	241.35
12	159994		130.00	90.59	3.95	0.00	70.11	28.35	193.00
12	159995		380.00	179.10	32.79	2.58	75.80	25.14	315.41
12	159996		108.00	42.02	2.94	0.00	48.63	27.32	120.92
12	159997		721.00	85.23	13.15	0.38	61.80	18.73	179.29
12	159998		666.00	265.71	66.28	1.13	71.94	22.51	427.58
12	159999		26.00	242.27	44.50	0.00	101.95	25.43	414.15
12	160103		73.00	76.79	4.10	0.00	117.36	28.66	226.91
12	200201		602.00	97.05	10.02	0.06	126.41	32.21	265.76
12	200202		43674.00	86.80	14.41	0.34	92.32	30.12	224.00
12	200305		279.00	171.76	94.24	0.00	115.47	41.13	422.60
12	200306		1383.00	154.48	49.46	0.81	102.95	34.00	341.70
12	200404		2080.00	75.70	28.47	0.27	99.90	29.33	233.67
12	200405		198.00	88.16	15.32	0.17	85.84	25.76	215.26
12	200501		4219.00	120.93	24.77	2.00	98.44	34.97	281.11
12	200602		56.00	84.43	29.13	0.00	65.59	35.01	214.15
12	200604		7235.00	58.58	7.57	1.34	61.17	20.84	149.49
12	200605		2044.00	65.41	2.31	0.01	109.63	20.36	197.71
12	209994		58.00	86.05	2.79	0.41	118.79	27.78	235.83
12	209995		178.00	227.97	0.66	0.00	72.79	30.61	332.03
12	209997		899.00	128.00	16.70	0.06	81.51	26.79	253.07
12	209998		3997.00	259.53	51.48	0.46	95.68	32.79	439.94
12	209999		401.00	146.99	27.11	0.17	72.55	24.97	271.78
12	220103		11652.00	78.54	15.15	0.00	108.50	33.63	235.82
12	229997		87.00	88.51	8.94	0.00	134.91	45.40	277.76

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	229998		456.00	145.73	10.86	0.00	104.34	35.75	296.68
12	229999		123.00	254.38	25.73	0.00	167.98	46.62	494.71
12	230401		12548.00	76.47	7.00	0.03	89.83	30.12	203.45
12	231001		912.00	83.99	10.86	0.03	96.96	29.01	220.84
12	231101		13427.00	116.40	12.79	0.56	97.24	30.37	257.36
12	231194		2.00	211.50	24.50	0.00	94.43	18.97	349.39
12	231196		26.00	42.00	2.92	0.00	48.63	27.32	120.88
12	231198		30.00	902.00	16.87	0.00	122.75	27.13	1068.75
12	240105		4297.00	69.07	16.53	0.21	84.95	31.49	202.26
12	240199		4.00	1643.75	252.25	0.00	95.52	27.17	2018.69
12	249995		51.00	409.49	791.82	0.00	101.54	23.24	1326.09
12	249997		458.00	176.43	10.69	2.73	105.29	31.11	326.24
12	249998		23.00	1055.26	174.30	0.00	86.41	29.55	1345.53
12	250301		1831.00	111.61	17.23	0.00	94.04	29.09	251.96
12	259997		141.00	113.04	15.20	0.00	95.52	27.17	250.92
12	259998		21.00	1259.76	76.86	0.00	87.22	30.99	1454.82
12	259999		22.00	143.14	16.86	0.00	122.75	27.13	309.88
12	260101		1042.00	102.98	12.40	0.00	108.20	27.75	251.32
12	260601		2865.00	69.58	20.37	0.13	92.94	25.45	208.46
12	260704		2712.00	72.95	18.43	1.13	97.23	32.95	222.70
12	260705		4330.00	104.03	31.08	0.37	94.07	30.33	259.88
12	270101		1505.00	136.61	30.37	0.00	77.19	35.97	280.14
12	270301		42568.00	81.57	12.47	0.42	86.59	27.85	208.89
12	270501		84.00	231.01	2.19	0.00	105.24	25.31	363.76
12	310301		669.00	79.57	28.05	1.15	112.37	34.22	255.37

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	310501		357.00	73.65	8.98	0.56	98.25	28.22	209.66
12	319994		90.00	0.00	0.00	0.00	64.75	20.10	84.85
12	319997		33.00	155.33	36.45	2.03	77.88	23.89	295.59
12	319998		61.00	127.54	9.20	0.00	76.31	28.68	241.73
12	319999		5.00	0.00	0.00	0.00	64.75	20.10	84.85
12	380101		122.00	272.99	28.80	0.00	100.99	27.00	429.77
12	400101		416.00	119.12	23.88	0.19	95.42	29.47	268.08
12	400401		51.00	99.00	72.12	3.69	108.91	30.58	314.30
12	400801		2955.00	104.95	23.36	2.12	102.34	30.85	263.62
12	410205		402.00	15.93	75.32	1.04	75.96	36.57	204.81
12	410301		260.00	72.57	2.63	0.00	90.74	25.65	191.59
12	419997		26.00	42.00	2.92	0.00	48.63	27.32	120.88
12	420101		2616.00	78.93	12.81	0.19	92.51	27.44	211.88
12	430102		5337.00	61.57	12.47	0.09	93.53	30.90	198.55
12	430106		370.00	81.00	15.81	0.40	66.52	29.96	193.68
12	430107		56706.00	51.15	10.12	0.22	93.55	29.06	184.10
12	430109		5663.00	17.23	3.45	0.12	75.60	25.13	121.53
12	430199		359.00	89.60	5.77	0.77	124.06	36.98	257.18
12	430201		7906.00	62.96	47.79	1.07	93.68	31.32	236.82
12	430202		4131.00	82.47	41.23	1.05	97.74	30.46	252.95
12	430203		11910.00	64.01	30.11	1.52	93.41	29.16	218.21
12	430301		51.00	309.86	51.73	0.55	119.55	56.47	538.15
12	439994		154.00	52.14	50.78	9.75	117.45	25.91	256.03
12	439995		111.00	228.50	4.97	0.00	94.17	30.94	358.58
12	439997		8488.00	7.46	5.69	0.03	116.29	33.69	163.16

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	439998		1414.00	117.19	14.56	0.48	97.42	32.96	262.60
12	439999		18.00	232.28	51.61	2.89	64.53	24.02	375.33
12	440401		194.00	57.73	17.32	0.00	94.77	28.51	198.32
12	440501		149.00	49.29	22.83	4.40	100.82	26.32	203.66
12	440701		5894.00	106.79	14.60	0.29	94.27	28.89	244.84
12	449995		117.00	490.10	66.38	0.04	63.47	21.02	641.01
12	449997		1091.00	41.10	9.25	0.04	61.19	21.35	132.94
12	449998		1159.00	226.87	36.34	9.34	94.85	32.35	399.75
12	449999		85.00	56.76	8.64	0.09	41.22	15.07	121.78
12	450701		367.00	67.16	9.58	0.00	90.17	27.71	194.62
12	451101		297.00	77.46	6.12	0.00	84.20	28.52	196.29
12	460101		2372.00	69.42	26.81	0.04	89.03	36.15	221.46
12	460199		464.00	14.39	6.21	0.86	89.51	26.91	137.89
12	460201		14114.00	81.05	17.96	0.34	90.82	28.03	218.20
12	460299		5515.00	30.66	8.90	0.74	77.83	24.28	142.42
12	460302		10280.00	81.60	26.92	3.87	84.70	27.80	224.89
12	460303		842.00	114.39	36.97	0.00	107.74	45.90	304.99
12	460399		9699.00	18.17	11.39	0.81	81.29	27.60	139.26
12	460401		567.00	111.25	30.29	0.00	112.72	35.07	289.32
12	460402		244.00	62.59	0.40	0.00	91.02	25.85	179.86
12	460403		3122.00	99.40	29.53	0.74	102.31	30.71	262.69
12	460408		1662.00	40.82	3.76	0.42	78.26	23.03	146.30
12	460501		3120.00	63.36	18.72	0.04	87.48	30.71	200.31
12	460599		36.00	174.64	12.36	9.47	108.16	43.06	347.69
12	469994		286.00	26.30	1.98	0.00	92.10	43.73	164.11

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	469997		205.00	122.13	28.36	0.69	115.90	35.48	302.56
12	469998		121.00	83.14	45.41	1.72	100.59	27.99	258.85
12	469999		27.00	729.56	85.74	3.85	103.26	32.81	955.22
12	470101		90.00	94.80	21.21	4.88	108.92	36.27	266.08
12	470103		2375.00	136.37	31.53	0.30	63.22	23.27	254.70
12	470104		3907.00	130.90	16.91	1.40	88.14	31.01	268.35
12	470105		3919.00	139.42	34.92	0.50	81.83	28.58	285.25
12	470106		217.00	229.47	29.96	0.00	88.51	22.20	370.13
12	470199		1066.00	63.47	4.99	2.78	88.35	33.82	193.42
12	470201		24069.00	118.11	26.18	1.41	93.56	29.33	268.59
12	470302		731.00	106.14	6.76	0.29	69.00	25.92	208.13
12	470303		4672.00	121.71	14.39	1.33	101.52	42.15	281.10
12	470501		55.00	43.40	0.67	0.00	110.93	19.20	174.21
12	470603		9374.00	97.29	25.37	7.38	87.85	26.31	244.21
12	470604		51620.00	134.92	24.75	1.54	88.16	28.59	277.97
12	470605		6574.00	138.66	12.47	0.32	71.88	28.29	251.62
12	470606		186.00	152.94	48.58	0.80	76.68	32.34	311.34
12	470609		3133.00	143.38	68.70	3.23	83.86	29.90	329.06
12	479994		86.00	125.97	37.74	0.00	100.15	36.45	300.31
12	479995		338.00	411.08	35.93	2.41	89.00	26.84	565.26
12	479996		481.00	94.87	17.75	0.14	111.24	28.78	252.79
12	479997		332.00	125.01	11.86	1.74	54.60	19.95	213.15
12	479998		1712.00	226.89	43.32	11.89	77.91	26.29	386.30
12	479999		13.00	64.31	45.15	0.00	101.71	24.80	235.97
12	480101		9651.00	80.34	19.85	3.51	79.78	29.52	213.01

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	480102		6746.00	131.15	21.12	0.11	94.80	28.66	275.84
12	480103		550.00	153.89	24.09	2.09	85.62	27.52	293.20
12	480104		451.00	135.94	53.41	0.18	85.43	27.14	302.10
12	480105		3099.00	125.21	24.27	6.79	81.05	25.76	263.08
12	480201		3141.00	212.88	25.53	6.92	93.82	31.69	370.84
12	480205		2267.00	207.06	31.33	3.25	105.44	34.63	381.72
12	480206		207.00	223.40	69.60	0.38	113.91	47.18	454.47
12	480208		306.00	293.56	17.90	6.27	76.06	32.53	426.32
12	480212		5527.00	125.06	20.93	1.36	80.97	28.22	256.53
12	480299		391.00	238.16	24.80	0.69	105.64	28.64	397.93
12	480503		5499.00	136.06	21.57	4.47	87.48	28.14	277.72
12	480506		2552.00	60.19	21.04	0.92	97.32	30.51	209.97
12	480507		261.00	120.63	32.21	1.58	67.17	25.51	247.09
12	480508		25261.00	98.63	33.64	4.57	86.60	27.88	251.33
12	480520		825.00	162.96	22.95	3.52	73.79	29.50	292.72
12	480599		56.00	26.71	21.75	0.00	77.40	31.92	157.78
12	489995		365.00	349.76	18.53	0.87	72.65	32.33	474.14
12	489997		527.00	119.78	26.91	2.46	102.97	30.89	283.01
12	489998		391.00	188.64	57.36	2.85	87.04	26.85	362.74
12	489999		32.00	26.75	1.41	0.22	29.69	11.68	69.75
12	490101		48.00	50.79	62.92	0.00	158.62	44.98	317.31
12	490102		428.00	50.40	26.33	0.93	77.94	34.34	189.95
12	490105		39.00	117.28	19.36	4.82	90.74	25.65	257.85
12	490107		619.00	36.53	12.74	1.05	75.68	34.11	160.11
12	490202		95.00	6.95	2.11	0.00	98.54	25.75	133.34

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	490205		20690.00	42.27	76.03	8.37	93.95	27.49	248.11
12	490299		12.00	25.50	30.00	3.83	64.02	13.50	136.85
12	499996		3.00	0.00	62.33	0.00	94.43	18.97	175.72
12	499997		76.00	0.00	0.00	0.00	66.63	21.30	87.94
12	499998		266.00	190.33	195.30	11.30	87.19	28.52	512.65
12	500101		27.00	42.00	2.93	0.00	48.63	27.32	120.88
12	500401		13449.00	135.57	21.91	1.15	91.33	29.46	279.41
12	500406		5477.00	169.84	25.20	8.75	95.50	29.72	329.00
12	500602		97.00	138.15	41.36	3.76	82.12	23.98	289.37
12	500901		256.00	113.72	32.30	0.00	95.41	25.90	267.33
12	500904		78.00	92.19	11.32	9.49	108.16	43.06	264.22
12	509995		74.00	656.62	98.80	7.23	93.38	27.45	883.48
12	509997		230.00	109.10	52.03	2.54	90.21	30.85	284.74
12	509998		105.00	571.49	79.78	6.17	83.31	24.64	765.38
12	509999		1.00	2136.00	170.00	9.00	108.16	43.06	2466.22
12	510202		240.00	0.00	0.00	0.00	99.89	25.77	125.66
12	510203		889.00	141.74	15.59	0.00	95.52	27.17	280.02
12	510205		8239.00	98.84	13.72	1.12	96.26	30.21	240.16
12	510601		6346.00	216.78	41.52	5.29	86.31	30.41	380.31
12	510602		8057.00	251.02	71.65	0.37	97.56	32.33	452.93
12	510702		1443.00	160.78	16.90	0.00	92.12	34.40	304.20
12	510703		484.00	72.57	4.55	7.36	93.27	25.94	203.68
12	510705		153.00	69.95	33.52	0.00	118.42	26.77	248.66
12	510707		10045.00	114.29	17.15	0.53	98.80	29.13	259.91
12	510801		4563.00	109.74	14.87	2.57	104.91	30.14	262.23

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	510803		4534.00	151.83	40.62	0.00	99.08	32.44	323.97
12	510805		4732.00	84.58	33.55	0.24	103.36	36.17	257.89
12	510806		5409.00	167.40	29.58	0.04	86.77	27.62	311.40
12	510807		1750.00	127.59	35.61	0.00	93.60	41.68	298.48
12	510808		2368.00	160.79	79.82	0.29	84.82	32.57	358.29
12	510901		380.00	168.32	43.31	1.09	106.76	35.53	355.01
12	510902		217.00	50.56	29.02	0.34	73.48	32.92	186.33
12	510903		278.00	0.00	36.61	0.00	94.68	32.41	163.70
12	510904		46819.00	44.65	28.40	0.63	97.38	30.08	201.13
12	510905		1225.00	135.91	21.56	0.00	92.32	26.92	276.71
12	510907		18017.00	128.23	31.01	1.29	94.87	29.09	284.49
12	510908		9735.00	132.19	33.31	1.23	86.37	29.69	282.79
12	510909		5822.00	181.38	39.23	0.84	101.25	31.60	354.30
12	510910		3510.00	133.95	35.28	6.94	93.01	28.74	297.91
12	510911		708.00	277.05	9.62	0.00	93.62	41.75	422.04
12	511004		6287.00	114.46	29.26	0.28	87.84	29.03	260.88
12	511501		9098.00	74.35	12.35	0.15	94.68	28.81	210.33
12	511502		2865.00	78.83	7.80	0.05	86.63	27.74	201.04
12	511601		101272.00	230.74	28.39	1.01	94.86	29.99	384.98
12	511612		2437.00	152.68	22.89	0.00	86.21	37.21	298.99
12	511613		46066.00	120.02	28.43	0.13	86.54	32.90	268.02
12	511614		56683.00	109.63	25.30	0.65	93.40	30.32	259.30
12	511615		624.00	39.26	1.16	0.21	29.69	11.68	82.00
12	511803		471.00	112.62	5.63	0.00	89.58	27.34	235.17
12	512604		78.00	154.29	35.27	2.59	64.75	20.10	277.01

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	519994		803.00	107.09	23.90	0.12	87.04	27.57	245.71
12	519995		373.00	181.70	20.78	0.32	76.64	24.72	304.16
12	519996		924.00	153.39	32.64	0.71	89.21	25.58	301.54
12	519997		6439.00	20.13	4.30	0.27	45.61	15.02	85.33
12	519998		24931.00	173.27	38.45	0.95	91.78	29.76	334.21
12	519999		1743.00	147.84	21.52	0.58	85.82	27.21	282.97
12	520101		2287.00	93.35	7.81	0.29	83.47	25.68	210.59
12	520201		19386.00	78.94	11.81	0.54	85.73	27.15	204.17
12	520203		1018.00	94.20	23.27	0.20	99.88	31.46	249.00
12	520204		3041.00	79.16	13.15	0.53	86.90	29.68	209.41
12	520205		1917.00	59.52	29.05	1.51	103.59	30.77	224.44
12	520302		21753.00	102.00	11.42	0.34	92.98	27.19	233.93
12	520401		24972.00	86.01	18.81	2.32	89.08	28.89	225.10
12	520402		70.00	182.37	9.99	0.00	123.04	38.78	354.18
12	520403		1018.00	77.58	12.97	2.39	90.52	31.51	214.98
12	520404		35748.00	69.59	13.63	0.36	89.28	29.82	202.67
12	520405		1622.00	137.39	16.38	4.78	138.94	37.86	335.35
12	520406		70.00	76.79	4.09	0.00	117.36	28.66	226.89
12	520407		63283.00	93.92	13.89	0.60	85.89	27.97	222.28
12	520408		30245.00	78.41	14.40	0.86	83.20	28.48	205.34
12	520701		7329.00	92.39	14.06	1.14	99.74	30.96	238.29
12	520803		3210.00	87.13	22.30	0.11	86.01	28.27	223.81
12	520807		607.00	59.83	24.90	0.50	86.99	30.33	202.56
12	520902		3587.00	104.66	26.52	0.24	93.87	30.34	255.62
12	521001		6497.00	77.18	14.63	1.05	91.66	27.21	211.73

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	521002		405.00	84.53	9.11	0.00	93.71	28.23	215.58
12	521003		5162.00	68.50	7.65	0.28	89.72	32.01	198.16
12	521101		1038.00	117.92	12.93	0.00	109.91	30.69	271.44
12	521202		65951.00	114.03	14.10	2.05	90.84	29.00	250.02
12	521203		6247.00	121.51	19.36	4.20	84.98	27.33	257.39
12	521204		32513.00	116.83	20.42	2.62	86.20	28.17	254.24
12	521205		2387.00	118.68	12.99	1.47	84.61	31.15	248.90
12	521401		3357.00	97.67	11.73	0.09	92.49	27.62	229.60
12	521402		1330.00	56.87	8.86	0.06	94.88	27.96	188.62
12	521501		9851.00	71.25	13.64	0.00	97.64	30.95	213.48
12	529994		1927.00	66.81	4.45	0.69	82.45	22.28	176.67
12	529995		512.00	314.61	30.25	2.42	99.44	29.21	475.92
12	529996		186.00	200.96	33.94	0.00	83.43	34.47	352.79
12	529997		3570.00	98.82	18.03	1.02	99.04	30.05	246.95
12	529998		3623.00	167.15	26.06	2.67	84.03	27.01	306.93
12	529999		515.00	157.57	21.85	4.00	83.68	25.60	292.70
14	320101		606.00	92.74	14.44	0.83	90.99	33.57	232.58
14	320103		126637.00	87.76	12.90	0.29	98.23	31.40	230.58
14	320104		380758.00	56.10	8.62	0.30	95.77	30.41	191.20
14	320113		82681.00	83.76	15.89	0.49	94.74	31.27	226.13
15	069999		6.00	0.00	56.83	0.00	167.98	46.62	271.43
15	119999		2.00	21.00	113.50	0.00	167.98	46.62	349.10
15	200199		7.00	60.00	32.43	0.00	167.98	46.62	307.03
15	340103		18.00	73.00	1.89	0.00	58.86	15.12	148.86
15	350101		1.00	0.00	52.00	0.00	167.98	46.62	266.60

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
15	370199		3.00	0.00	75.67	0.00	167.98	46.62	290.26
15	469999		12.00	47.50	56.75	0.00	167.98	46.62	318.85
15	509999		12.00	120.00	170.33	0.00	167.98	46.62	504.93
16	010101		216.00	98.99	24.25	0.80	80.89	28.52	233.45
16	010201		433.00	130.79	37.69	1.49	54.87	18.90	243.74
16	010301		14.00	524.50	52.00	0.14	57.04	19.03	652.71
16	010302		13.00	738.31	0.00	0.00	71.31	33.91	843.53
16	010304		127.00	162.28	34.38	0.37	57.95	16.06	271.03
16	010505		291.00	22.99	6.08	0.00	74.73	25.06	128.86
16	010507		23.00	18.48	59.26	0.00	132.96	36.29	246.99
16	010601		3.00	48.00	58.67	7.00	64.41	25.99	204.06
16	010602		60.00	48.08	31.90	1.42	87.35	32.04	200.79
16	010603		486.00	98.50	40.49	3.65	74.05	23.78	240.46
16	010604		33.00	117.94	58.64	7.06	64.41	25.99	274.03
16	010605		117.00	55.03	58.28	5.98	69.06	26.08	214.44
16	010607		57.00	96.07	58.65	7.07	64.41	25.99	252.19
16	030601		287.00	9.88	5.77	0.00	74.73	25.06	115.44
16	080301		39.00	0.00	45.31	0.00	89.58	27.34	162.23
16	080704		22.00	21.27	21.82	0.00	109.92	33.04	186.05
16	080706		304.00	44.56	13.82	0.03	112.91	32.03	203.35
16	080709		20.00	0.00	0.00	0.00	66.63	21.30	87.94
16	081105		285.00	37.27	41.60	0.00	107.17	27.36	213.40
16	090401		2.00	0.00	279.00	0.00	167.98	46.62	493.60
16	090501		110.00	0.00	0.00	0.00	64.75	20.10	84.85
16	090701		34.00	37.47	24.91	0.00	91.84	29.50	183.72

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	100101		170.00	219.16	40.82	0.34	76.73	27.43	364.48
16	100104		57.00	57.61	5.56	0.00	99.41	27.15	189.73
16	120403		195.00	69.57	11.27	0.05	70.65	22.29	173.84
16	120405		499.00	199.36	139.78	7.42	126.74	43.26	516.56
16	120501		66.00	7.15	68.52	0.00	87.56	27.03	190.25
16	120502		56.00	22.63	51.04	0.00	80.39	30.78	184.83
16	120503		339.00	49.07	37.02	0.51	72.04	33.75	192.39
16	120504		2335.00	50.32	24.65	0.71	91.03	28.81	195.52
16	129994		124.00	407.81	11.31	4.58	109.92	33.04	566.67
16	129996		30.00	30.60	0.00	0.00	128.19	21.73	180.53
16	131200		778.00	30.61	6.52	0.20	77.46	26.51	141.30
16	131501		296.00	46.02	20.11	0.25	77.03	25.36	168.77
16	131596		512.00	7.29	20.03	0.29	160.72	45.58	233.90
16	150101		3.00	0.00	208.00	0.00	89.58	27.34	324.92
16	150201		135.00	0.16	9.99	1.27	64.02	13.50	88.93
16	150301		116.00	0.00	406.76	0.02	79.86	31.40	518.04
16	150303		180.00	294.76	296.04	1.34	72.61	25.36	690.12
16	150310		15.00	160.93	17.47	0.00	52.61	19.99	251.00
16	150403		49.00	18.39	418.76	2.98	76.93	33.43	550.48
16	150404		116.00	53.00	23.00	0.00	128.19	21.73	225.93
16	150410		13.00	33.62	146.46	0.08	44.26	18.26	242.68
16	150411		461.00	22.99	50.30	0.03	84.26	29.81	187.38
16	150503		280.00	24.11	7.43	0.00	89.58	27.34	148.45
16	150506		493.00	21.85	23.24	1.77	81.86	30.87	159.60
16	150603		175.00	191.15	59.17	6.06	72.39	30.46	359.23

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	150701		7432.00	47.84	16.88	0.06	71.48	23.70	159.96
16	150702		237.00	9.02	383.27	0.62	132.36	37.99	563.27
16	150805		20.00	131.45	48.50	0.00	51.47	18.07	249.49
16	150810		207.00	60.80	89.75	0.08	108.62	31.72	290.97
16	150901		17049.00	103.57	19.22	0.31	31.42	13.11	167.63
16	150903		48.00	37.00	2.65	0.00	65.59	35.01	140.24
16	151102		26.00	14.96	61.12	5.62	77.37	33.58	192.64
16	159994		45.00	17.93	3.22	0.00	74.73	25.06	120.95
16	159997		8.00	0.00	43.13	0.13	101.22	26.94	171.40
16	200201		49.00	137.31	22.33	0.00	92.90	23.27	275.80
16	200202		688.00	41.04	10.70	0.06	68.63	21.59	142.01
16	200305		36.00	50.25	12.17	1.17	63.24	14.04	140.87
16	200404		78.00	19.88	1.09	0.06	31.42	12.20	64.66
16	200501		32.00	49.31	28.91	0.00	79.74	25.88	183.84
16	200604		481.00	70.91	40.03	0.00	89.07	38.16	238.17
16	220103		165.00	117.30	30.91	0.00	93.12	28.50	269.83
16	230401		462.00	62.78	20.95	0.00	106.09	30.36	220.18
16	230501		34.00	0.00	146.00	0.00	167.98	46.62	360.60
16	231001		732.00	48.77	37.19	0.99	106.92	36.31	230.18
16	231101		359.00	103.17	45.29	0.00	105.61	29.67	283.75
16	240105		5029.00	50.48	10.88	0.68	69.86	23.13	155.02
16	260705		72.00	16.06	39.25	4.04	75.96	36.57	171.87
16	270301		888.00	56.54	29.92	0.36	99.73	31.22	217.77
16	310301		66.00	0.00	155.65	0.00	167.98	46.62	370.25
16	310501		1250.00	33.24	12.95	0.10	81.47	26.39	154.15

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	319996		25.00	54.00	8.40	0.00	74.73	25.06	162.19
16	420101		241.00	4.77	8.75	0.01	138.42	40.75	192.70
16	430102		269.00	36.43	9.15	0.00	74.73	25.06	145.38
16	430107		1968.00	42.42	5.55	0.00	76.42	23.84	148.23
16	430109		383.00	196.72	43.04	0.00	81.93	26.44	348.12
16	430199		124.00	32.61	5.93	0.00	73.52	18.44	130.51
16	430201		443.00	10.36	29.31	0.00	97.23	27.68	164.59
16	430202		171.00	19.11	18.27	0.00	90.95	29.31	157.64
16	430203		555.00	5.67	28.04	0.38	88.08	34.37	156.54
16	430301		66.00	28.44	3.71	0.00	74.73	25.06	131.94
16	439996		66.00	0.00	0.00	0.00	89.58	27.34	116.92
16	439999		9.00	70.89	0.00	0.00	106.02	28.34	205.25
16	440401		117.00	15.56	58.65	7.07	64.41	25.99	171.67
16	440701		239.00	127.87	38.11	0.34	93.50	31.93	291.76
16	450101		18.00	48.00	31.83	0.00	85.09	27.45	192.38
16	451101		22.00	22.73	6.05	0.00	74.73	25.06	128.56
16	460101		40.00	0.00	68.15	0.00	167.98	46.62	282.75
16	460201		771.00	42.13	35.34	0.00	113.75	32.86	224.09
16	460302		70.00	69.03	89.84	4.19	106.20	36.30	305.55
16	460303		13.00	0.00	25.23	0.00	93.08	33.56	151.87
16	460401		97.00	8.60	16.23	1.51	81.98	33.86	142.17
16	460403		2100.00	116.98	56.71	0.00	57.77	20.03	251.49
16	460501		9.00	0.00	75.67	0.00	167.98	46.62	290.26
16	469994		52.00	123.60	67.79	0.00	115.47	41.13	347.98
16	469996		381.00	14.00	44.89	4.29	78.95	34.28	176.41

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	470101		511.00	100.56	82.45	6.23	78.85	29.04	297.13
16	470103		8.00	592.25	134.38	0.00	52.61	19.99	799.22
16	470104		113.00	50.99	39.50	1.27	77.02	24.69	193.48
16	470105		1264.00	13.58	21.38	0.29	39.98	14.66	89.89
16	470106		138.00	37.80	123.56	0.00	94.43	18.97	274.75
16	470201		3140.00	23.57	11.37	0.80	87.55	27.37	150.67
16	470302		3.00	59.33	0.00	0.00	75.96	36.57	171.86
16	470303		945.00	41.90	11.49	0.00	89.64	26.54	169.57
16	470408		4.00	99.50	0.00	0.00	75.96	36.57	212.02
16	470501		925.00	14.59	4.50	0.00	89.58	27.34	136.01
16	470603		138.00	177.92	0.00	0.00	99.89	25.77	303.58
16	470604		411.00	74.42	16.24	0.21	108.53	45.74	245.13
16	470606		289.00	92.10	22.75	0.18	79.60	26.04	220.68
16	479996		4.00	0.00	0.00	0.00	88.93	38.40	127.33
16	480101		997.00	56.62	31.39	4.82	72.62	29.64	195.09
16	480102		41.00	110.39	17.37	0.00	62.00	21.33	211.09
16	480104		4.00	0.00	43.00	0.25	101.22	26.94	171.40
16	480105		21.00	0.48	29.71	0.00	92.63	26.18	149.00
16	480201		762.00	95.23	26.34	0.00	54.37	18.75	194.68
16	480205		2.00	0.00	208.00	0.00	89.58	27.34	324.92
16	480206		5.00	0.00	25.20	0.00	93.08	33.56	151.84
16	480212		180.00	68.04	58.58	3.78	75.77	26.91	233.09
16	480303		73.00	30.68	7.67	0.00	74.73	25.06	138.15
16	480503		172.00	13.66	27.46	0.00	95.08	23.52	159.71
16	480506		9.00	136.78	21.22	0.11	29.69	11.68	199.48

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	480507		60.00	194.40	10.47	0.00	90.74	25.65	321.26
16	480508		3534.00	41.79	60.60	4.27	77.36	25.82	209.85
16	480702		654.00	93.46	15.91	0.00	91.48	25.52	226.37
16	489999		8.00	22.13	5.25	0.00	74.73	25.06	127.17
16	490102		18.00	0.00	0.00	0.00	89.32	29.66	118.97
16	490107		204.00	89.91	17.15	0.72	84.89	28.02	220.68
16	490202		331.00	46.85	17.24	0.00	73.94	25.13	163.16
16	490205		3760.00	164.01	37.16	0.80	92.98	35.44	330.39
16	490299		235.00	56.17	99.56	9.92	73.95	35.44	275.04
16	499996		9.00	35.33	27.33	0.00	115.11	27.29	205.06
16	500101		9.00	0.00	214.33	0.00	115.71	33.77	363.81
16	500401		911.00	37.16	28.33	0.18	92.70	28.59	186.95
16	500406		350.00	32.66	17.39	0.00	80.16	26.00	156.20
16	500602		491.00	0.05	4.09	0.00	167.17	46.22	217.53
16	500901		226.00	0.00	6.03	0.00	167.98	46.62	220.63
16	500904		151.00	13.19	18.63	0.32	126.69	33.70	192.53
16	510203		51.00	76.78	4.10	0.00	117.36	28.66	226.91
16	510205		364.00	27.31	26.27	1.86	90.79	31.81	178.04
16	510601		375.00	130.52	88.26	3.40	63.99	22.07	308.23
16	510602		36.00	34.06	26.64	0.00	105.92	22.93	189.55
16	510603		35.00	44.51	14.91	0.00	94.43	18.97	172.82
16	510702		400.00	4.25	43.07	0.16	101.22	26.94	175.63
16	510707		1466.00	38.25	71.23	2.30	89.36	32.30	233.44
16	510709		75.00	42.85	12.48	0.00	94.53	26.59	176.45
16	510710		94.00	0.00	0.00	0.00	64.75	20.10	84.85

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	510801		589.00	14.05	40.06	3.22	76.15	35.53	169.01
16	510805		924.00	24.51	41.95	0.01	93.33	29.21	189.00
16	510806		48.00	33.60	27.38	0.00	98.80	30.90	190.68
16	510808		54.00	65.59	16.83	0.00	90.24	27.45	200.12
16	510901		159.00	81.15	36.74	0.00	93.35	22.98	234.21
16	510902		123.00	96.17	17.37	0.00	67.79	17.80	199.13
16	510903		15.00	0.00	56.07	0.00	77.40	31.92	165.38
16	510904		25322.00	59.51	19.14	0.05	74.21	22.14	175.05
16	510905		8.00	0.00	39.00	0.00	89.58	27.34	155.92
16	510907		219.00	50.68	48.25	0.80	94.25	24.99	218.98
16	510908		1028.00	2.12	3.49	0.00	66.87	21.06	93.53
16	511004		991.00	151.36	55.69	0.08	93.87	27.90	328.90
16	511501		645.00	26.98	37.22	0.20	91.07	25.24	180.72
16	511502		2150.00	14.90	39.16	0.06	86.17	31.87	172.17
16	511601		3315.00	22.89	48.43	0.09	95.28	31.65	198.33
16	511612		12133.00	68.99	34.99	0.10	88.38	26.92	219.37
16	511613		591.00	49.52	0.00	0.00	66.63	21.30	137.46
16	511614		3666.00	49.13	48.94	0.00	100.30	38.55	236.93
16	511803		152.00	43.15	18.61	0.00	103.09	25.43	190.28
16	512604		421.00	13.78	48.63	0.15	100.33	26.99	189.87
16	519994		589.00	103.89	0.37	0.00	71.20	21.97	197.42
16	519996		1524.00	51.53	12.39	0.38	113.87	24.23	202.40
16	519997		536.00	38.28	26.39	0.03	74.24	25.90	164.83
16	520101		5996.00	34.44	25.35	1.07	81.84	28.42	171.13
16	520201		1463.00	29.64	22.91	0.10	93.00	26.02	171.67

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	520203		130.00	68.49	61.28	2.24	85.46	31.36	248.83
16	520204		22.00	14.18	60.91	0.05	135.30	32.20	242.64
16	520205		312.00	14.90	37.82	1.40	123.13	37.52	214.77
16	520207		24.00	29.67	58.88	6.08	75.96	36.57	207.15
16	520302		480.00	432.61	119.56	0.12	90.52	29.56	672.37
16	520401		1417.00	61.68	38.18	3.64	102.20	27.03	232.74
16	520402		15.00	8.13	10.73	0.00	93.49	28.82	141.18
16	520404		682.00	174.77	31.73	0.00	101.69	30.74	338.93
16	520407		3695.00	53.27	18.27	1.03	83.03	24.23	179.83
16	520408		1180.00	81.71	35.69	3.31	95.74	26.58	243.03
16	520701		193.00	25.70	46.33	0.01	98.14	31.98	202.16
16	520803		313.00	26.95	76.50	0.03	103.44	30.60	237.50
16	520807		191.00	47.91	39.88	0.00	93.36	29.28	210.43
16	520902		56.00	0.00	55.70	0.00	82.78	30.59	169.07
16	521001		1367.00	132.60	61.16	3.70	72.29	23.33	293.08
16	521002		3.00	0.00	0.00	0.00	64.75	20.10	84.85
16	521003		190.00	8.05	21.16	0.78	98.13	30.33	158.44
16	521101		8.00	0.00	114.63	0.00	167.98	46.62	329.22
16	521202		4705.00	79.03	35.11	0.32	81.31	27.44	223.20
16	521203		176.00	32.57	52.10	0.04	121.06	34.09	239.86
16	521204		1097.00	56.06	35.08	1.20	90.40	28.16	210.89
16	521205		60.00	26.67	34.00	0.03	151.29	41.70	253.69
16	521401		145.00	72.54	8.83	0.01	76.66	25.11	183.15
16	521501		7913.00	23.92	17.70	0.36	93.72	27.03	162.73
16	529994		95.00	68.09	37.61	0.00	109.48	36.53	251.71

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	529996		2.00	0.00	32.50	0.00	101.22	26.94	160.65
16	529997		24.00	2682.67	594.25	0.00	69.40	24.62	3370.93
17	320110		12351.00	23.50	32.07	0.02	98.10	30.38	184.07
17	320113		11415.00	31.51	27.39	0.71	99.54	32.56	191.70
17	320114		9140.00	29.96	24.96	0.39	96.72	32.97	185.01
17	320115		572.00	31.81	18.39	0.79	99.62	24.94	175.56
17	320116		652.00	43.85	1.70	0.00	113.01	24.03	182.59
17	320117		378.00	140.35	21.81	0.00	128.19	21.73	312.09
17	320118		66.00	58.73	16.27	2.92	134.91	45.40	258.23
17	320119		40.00	117.75	6.35	0.00	58.60	15.42	198.12
17	320120		22687.00	27.67	40.76	0.00	99.59	32.95	200.98
17	320123		20450.00	21.28	38.74	0.26	98.14	36.69	195.11
17	320124		14241.00	24.84	43.73	0.20	100.22	39.63	208.62
17	320125		348.00	73.81	45.12	0.36	115.45	41.60	276.35
17	320126		48.00	29.96	57.77	0.00	100.41	39.29	227.43
17	320127		300.00	12.31	20.07	0.00	93.06	25.31	150.75
17	320129		44.00	2.82	1.61	0.00	60.63	15.57	80.63
18	320101		54.00	63.78	22.28	0.00	88.93	38.40	213.38
18	320130		39297.00	26.11	15.69	0.17	93.17	28.75	163.89
18	320132		6731.00	54.13	12.12	0.23	102.74	28.46	197.68
18	320133		19138.00	27.41	17.78	0.14	95.67	33.12	174.13
18	320134		15123.00	33.11	13.28	0.09	93.00	34.22	173.70
18	320135		1538.00	58.72	45.77	0.04	118.33	33.87	256.73
18	320136		1865.00	59.13	5.85	0.06	113.49	27.11	205.64
18	320137		433.00	19.73	1.43	0.00	74.73	25.06	120.96

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
18	320138		44.00	76.80	4.09	0.00	117.36	28.66	226.91
18	320139		18.00	19.72	1.44	0.00	74.73	25.06	120.96
19	320140		177280.00	22.19	14.26	0.10	95.94	29.46	161.96
19	320150		132759.00	17.29	13.25	0.03	91.65	28.53	150.75
19	320158		263.00	82.96	26.60	0.09	95.53	24.12	229.30
19	320159		342.00	10.42	7.33	0.00	89.58	27.34	134.67
19	320160		65248.00	38.44	10.04	0.02	89.83	24.79	163.11
19	330102		2385.00	34.45	22.99	0.52	103.79	35.80	197.55
TOTAL			6400700.0	78.08	14.79	0.72	91.93	29.40	214.92