

# **Fiscal Year 2009 Unit Cost Report**

**(Unrestricted Costs Only)**  
**for the**  
**Illinois Public Community Colleges**



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Illinois Community College Board

**HIGHLIGHTS OF THE FISCAL YEAR 2009 UNIT COST REPORT  
(UNRESTRICTED COSTS ONLY)  
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2009 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$217.92.
2. The fiscal year 2009 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$229.00
full instructional unit cost	\$246.10
total institutional unit cost	\$255.75

(See Table 3 for details.)

3. The fiscal year 2009 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$83.63
direct department cost	\$16.59
direct equipment cost	\$ .67
allocated indirect cost	\$95.64
operation and maintenance cost	\$32.47

(See Table 5 for details.)

4. The state average unrestricted unit costs for support services in the public community colleges of Illinois during fiscal year 2009 were as follows:

academic administration and planning cost	\$16.02
academic support cost	\$10.99
student services cost	\$19.93
Institutional Support	\$50.13

(See Table 7 for details.)

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5. The *Fiscal Year 2009 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	\$218.50
Business Occupational	\$254.49
Technical Occupational	\$255.32
Health Occupational	\$310.84
Remedial Education	\$215.31
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$188.31

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2009 were \$63.6 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

Illinois Community College Board

**FISCAL YEAR 2009 UNIT COST REPORT  
(UNRESTRICTED COSTS ONLY)  
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

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## INTRODUCTION

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

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

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

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

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

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

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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 2009 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 2009</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>	<u>FY 2004</u>
503	BLACK HAWK	\$239.24	\$205.90	\$214.21	\$194.91	\$192.77	\$180.32
508	CHICAGO	\$239.86	\$236.11	\$219.98	\$207.81	\$189.34	\$171.26
50806	DALEY	\$188.06	\$169.50	\$176.49	\$180.85	\$154.38	\$133.93
50801	KENNEDY-KING	\$350.22	\$393.56	\$350.38	\$331.12	\$307.24	\$280.40
50803	MALCOLM X	\$231.37	\$246.30	\$216.46	\$198.64	\$184.37	\$165.70
50805	OLIVE HARVEY	\$321.86	\$347.09	\$304.39	\$260.11	\$264.10	\$249.14
50804	TRUMAN	\$209.27	\$198.61	\$186.30	\$168.85	\$143.83	\$142.17
50802	WASHINGTON	\$238.47	\$225.93	\$210.76	\$209.64	\$203.30	\$180.73
50807	WILBUR WRIGHT	\$229.24	\$220.83	\$216.19	\$198.80	\$183.07	\$155.95
507	DANVILLE	\$233.57	\$224.06	\$229.36	\$249.65	\$217.80	\$209.05
502	DUPAGE	\$260.10	\$236.29	\$245.24	\$234.52	\$219.25	\$204.01
509	ELGIN	\$318.72	\$294.04	\$303.97	\$279.73	\$228.60	\$232.42
512	HARPER	\$274.47	\$273.19	\$251.90	\$253.37	\$243.86	\$229.12
540	HEARTLAND	\$177.85	*	\$163.99	\$166.76	\$158.14	\$94.33
519	HIGHLAND	\$243.67	\$230.37	\$237.78	\$223.36	\$193.55	\$183.48
514	ILLINOIS CENTRAL	\$85.60	\$190.27	\$177.62	\$211.39	\$195.16	\$200.28
529	ILLINOIS EASTERN	\$128.07	\$127.98	\$123.59	\$120.11	\$123.46	\$121.93
52904	FRONTIER	\$117.12	\$108.26	\$115.02	\$110.09	\$120.42	\$123.28
52901	LINCOLN TRAIL	\$133.95	\$134.91	\$127.53	\$123.22	\$138.49	\$136.34
52902	OLNEY CENTRAL	\$184.66	\$184.49	\$169.96	\$163.09	\$153.49	\$150.80
52903	WABASH VALLEY	\$99.91	\$101.88	\$97.69	\$97.18	\$98.52	\$96.01
513	ILLINOIS VALLEY	\$208.94	\$211.82	\$205.93	\$185.95	\$184.28	\$171.23
525	JOLIET	\$229.87	\$224.81	\$219.95	\$226.18	\$211.63	\$198.15
520	KANKAKEE	\$204.41	\$216.22	\$216.86	\$218.53	\$193.45	\$165.41
501	KASKASKIA	\$164.93	\$157.54	\$151.74	\$156.33	\$152.59	\$132.87
523	KISHWAUKEE	\$267.52	\$222.30	\$212.55	\$204.67	\$196.03	\$195.62
532	LAKE COUNTY	\$254.55	\$254.52	\$248.67	\$236.28	\$231.72	\$225.02
517	LAKE LAND	\$177.67	\$138.17	\$148.18	\$151.27	\$164.01	\$133.75
536	LEWIS & CLARK	\$182.46	*	\$172.57	\$175.72	\$166.11	\$158.28
526	LINCOLN LAND	\$258.39	\$223.02	\$244.29	\$229.69	\$220.57	\$210.86
530	LOGAN	\$190.76	\$179.68	\$176.52	\$174.96	\$167.87	\$168.31
528	MC HENRY	\$284.09	\$246.49	\$251.40	\$263.93	\$251.91	\$232.52
524	MORAIN VALLEY	\$183.41	\$171.59	\$157.71	\$166.78	\$161.13	\$166.50
527	MORTON	\$196.69	\$217.66	\$222.40	\$206.65	\$216.75	\$234.48
535	OAKTON	\$281.87	\$287.44	\$274.46	\$261.65	\$256.12	\$233.22
505	PARKLAND	\$263.04	\$246.01	\$221.88	\$210.83	\$209.08	\$193.83
515	PRAIRIE STATE	\$256.05	\$281.83	\$242.98	\$224.94	\$247.85	\$220.33
521	REND LAKE	\$162.99	\$157.72	\$161.17	\$156.04	\$147.94	\$159.09
537	RICHLAND	\$230.97	\$222.71	\$234.79	\$202.37	\$219.77	\$194.09
511	ROCK VALLEY	\$216.92	\$214.06	\$209.30	\$191.32	\$181.01	\$182.45
518	SANDBURG	\$240.31	\$226.93	\$209.75	\$202.88	\$193.23	\$181.17
506	SAUK VALLEY	\$204.73	\$202.10	\$210.86	\$223.38	\$226.06	\$228.31
531	SHAWNEE	\$241.97	\$232.62	\$231.58	\$220.28	\$194.90	\$154.90
510	SOUTH SUBURBAN	\$317.42	\$275.40	\$303.76	\$270.66	\$252.23	\$227.07
533	SOUTHEASTERN	DNS	DNS	\$161.35	\$168.77	\$150.06	\$156.37
522	SOUTHWESTERN	\$220.38	\$216.88	\$200.39	\$182.40	\$182.56	\$168.39
534	SPOON RIVER	\$217.20	\$215.67	\$227.23	\$241.26	\$189.71	\$201.79
504	TRITON	\$223.61	\$189.37	\$178.55	\$168.37	\$173.22	\$176.50
516	WAUBONSEE	\$243.04	\$230.27	\$231.63	\$215.67	\$197.41	\$191.56
539	WOOD	\$259.15	\$234.16	\$223.30	\$204.97	\$185.08	\$196.27
<b>STATE AVERAGES</b>		<b>\$229.00</b>	<b>\$217.92</b>	<b>\$214.92</b>	<b>\$208.43</b>	<b>\$198.39</b>	<b>\$186.63</b>

DNS - Data Not Submitted



Section I

**FISCAL YEAR 2009 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 \$63,605,480.

Table 2  
COMPARISON OF FISCAL YEAR 2009 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	\$229.00	\$6,870
Full Instructional Cost	\$246.10	\$7,383
Total Institutional Cost	\$255.75	\$7,673

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**Table 3**

**FISCAL YEAR 2009 UNIT COST BY TYPE OF COST AND FUNCTION  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
Unrestricted only**

	Student Semester Credit Hours	Net Instructional Unrestricted Unit Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Unit Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost
503 BLACK HAWK	131,812	\$239.24	\$0.11	\$13.30	\$5.53	\$258.18	\$0.00	\$4.96	\$263.14
508 CHICAGO	<u>1,045,316</u>	<u>\$239.86</u>	<u>\$0.00</u>	<u>\$5.74</u>	<u>\$11.84</u>	<u>\$257.44</u>	<u>\$0.00</u>	<u>\$4.42</u>	<u>\$261.86</u>
50806 DALEY	180,898	\$188.06	\$0.00	\$4.53	\$9.35	\$201.94	\$0.00	\$1.43	\$203.37
50801 KENNEDY-KING	116,395	\$350.22	\$0.00	\$18.58	\$38.33	\$407.13	\$0.00	\$14.70	\$421.83
50803 MALCOLM X	136,277	\$231.37	\$0.00	\$3.58	\$7.39	\$242.34	\$0.00	\$0.34	\$242.68
50805 OLIVE HARVEY	72,181	\$321.86	\$0.00	\$4.32	\$8.92	\$335.11	\$0.00	\$3.00	\$338.11
50804 TRUMAN	198,055	\$209.27	\$0.00	\$1.19	\$2.46	\$212.92	\$0.00	\$4.57	\$217.49
50802 WASHINGTON	156,553	\$238.47	\$0.00	\$3.34	\$6.88	\$248.69	\$0.00	\$6.46	\$255.15
50807 WILBUR WRIGHT	184,957	\$229.24	\$0.00	\$7.89	\$16.29	\$253.42	\$0.00	\$2.56	\$255.98
507 DANVILLE	57,239	\$233.57	\$0.02	\$0.00	\$5.22	\$238.81	\$0.00	\$3.02	\$241.83
502 DUPAGE	497,983	\$260.10	\$16.49	\$2.18	\$3.95	\$282.72	\$0.00	\$10.43	\$293.15
509 ELGIN	172,972	\$318.72	\$0.28	\$0.00	\$17.46	\$336.45	\$0.00	\$25.07	\$361.52
512 HARPER	308,663	\$274.47	\$0.43	\$17.54	\$9.99	\$302.43	\$0.00	\$9.31	\$311.74
540 HEARTLAND	106,312	\$177.85	\$0.48	\$0.06	\$18.68	\$197.07	\$0.00	\$23.44	\$220.51
519 HIGHLAND	54,172	\$243.67	\$0.44	\$0.00	\$16.52	\$260.63	\$2.21	\$3.42	\$266.26
514 ILLINOIS CENTRAL	217,547	\$85.60	\$0.00	\$0.00	\$0.00	\$85.60	\$0.00	\$4.21	\$89.81
529 ILLINOIS EASTERN	<u>180,121</u>	<u>\$128.07</u>	<u>\$0.12</u>	<u>\$0.00</u>	<u>\$3.58</u>	<u>\$131.76</u>	<u>\$0.00</u>	<u>\$0.55</u>	<u>\$132.31</u>
52904 FRONTIER	28,798	\$117.12	\$0.14	\$0.00	\$4.61	\$121.86	\$0.00	\$0.68	\$122.54
52901 LINCOLN TRAIL	36,499	\$133.95	\$0.11	\$0.00	\$4.23	\$138.30	\$0.00	\$0.52	\$138.82
52902 OLNEY CENTRAL	39,339	\$184.66	\$0.20	\$0.00	\$4.53	\$189.39	\$0.00	\$0.97	\$190.36
52903 WABASH VALLEY	75,485	\$99.91	\$0.07	\$0.00	\$2.37	\$102.35	\$0.00	\$0.29	\$102.64
513 ILLINOIS VALLEY	88,104	\$208.94	\$0.00	\$0.00	\$0.00	\$208.94	\$0.00	\$8.86	\$217.80
525 JOLIET	270,565	\$229.87	\$0.72	\$0.00	\$4.01	\$234.61	\$0.00	\$9.43	\$244.04
520 KANKAKEE	83,589	\$204.41	\$0.66	\$0.64	\$3.22	\$208.93	\$0.00	\$2.46	\$211.39
501 KASKASKIA	107,013	\$164.93	\$0.00	\$3.36	\$0.00	\$168.29	\$0.00	\$2.27	\$170.56
523 KISHWAUKEE	76,252	\$267.52	\$0.10	\$0.00	\$0.00	\$267.62	\$0.00	\$5.95	\$273.57
532 LAKE COUNTY	293,840	\$254.55	\$0.31	\$2.74	\$14.95	\$272.55	\$0.00	\$19.47	\$292.02
517 LAKE LAND	167,295	\$177.67	\$0.26	\$0.00	\$42.25	\$220.18	\$0.00	\$6.41	\$226.59
536 LEWIS & CLARK	138,113	\$182.46	\$0.19	\$0.00	\$0.00	\$182.65	\$0.00	\$1.43	\$184.08
526 LINCOLN LAND	132,319	\$258.39	\$0.50	\$0.00	\$0.00	\$258.89	\$0.00	\$18.25	\$277.14
530 LOGAN	149,904	\$190.76	\$0.06	\$0.00	\$3.15	\$193.96	\$0.00	\$3.42	\$197.38
528 MC HENRY	109,956	\$284.09	\$0.39	\$0.00	\$7.24	\$291.72	\$0.00	\$39.53	\$331.25
524 MORAIN VALLEY	315,388	\$183.41	\$0.20	\$12.56	\$7.99	\$204.17	\$0.00	\$9.01	\$213.18
527 MORTON	71,570	\$196.69	\$0.80	\$13.19	\$1.38	\$212.05	\$0.00	\$4.90	\$216.95
535 OAKTON	204,717	\$281.87	\$0.72	\$0.00	\$10.04	\$292.63	\$0.00	\$13.48	\$306.11
505 PARKLAND	187,522	\$263.04	\$0.00	\$0.00	\$5.76	\$268.80	\$0.06	\$14.22	\$283.08
515 PRAIRIE STATE	93,454	\$256.05	\$0.21	\$0.00	\$0.00	\$256.27	\$0.00	\$12.11	\$268.38
521 REND LAKE	90,935	\$162.99	\$0.13	\$0.00	\$0.00	\$163.12	\$0.00	\$3.24	\$166.36
537 RICHLAND	67,227	\$230.97	\$0.80	\$0.00	\$0.00	\$231.77	\$0.00	\$9.11	\$240.88
511 ROCK VALLEY	168,168	\$216.92	\$0.00	\$0.06	\$0.00	\$216.98	\$0.00	\$25.02	\$242.00
518 SANDBURG	53,584	\$240.31	\$0.06	\$0.00	\$8.17	\$248.54	\$0.00	\$1.70	\$250.24
506 SAUK VALLEY	53,220	\$204.73	\$0.66	\$0.73	\$6.02	\$212.13	\$0.00	\$8.05	\$220.18
531 SHAWNEE	59,144	\$241.97	\$0.20	\$3.54	\$0.00	\$245.71	\$0.00	\$4.04	\$249.75
510 SOUTH SUBURBAN	129,814	\$317.42	\$0.09	\$3.30	\$226.84	\$547.65	\$0.00	\$8.50	\$556.15
533 SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522 SOUTHWESTERN	241,047	\$220.38	\$2.41	\$0.87	\$12.93	\$236.60	\$0.00	\$6.91	\$243.51
534 SPOON RIVER	39,653	\$217.20	\$0.41	\$8.79	\$6.82	\$233.22	\$0.00	\$21.68	\$254.90
504 TRITON	225,386	\$223.61	\$0.51	\$1.16	\$1.72	\$227.00	\$0.00	\$2.13	\$229.13
516 WAUBONSEE	163,647	\$243.04	\$0.86	\$0.00	\$10.46	\$254.36	\$0.00	\$20.90	\$275.26
539 WOOD	<u>51,223</u>	<u>\$259.15</u>	<u>\$0.28</u>	<u>\$0.00</u>	<u>\$4.78</u>	<u>\$264.21</u>	<u>\$0.00</u>	<u>\$7.97</u>	<u>\$272.18</u>
<b>STATE TOTALS</b>	<b>6,604,786</b>	<b>\$229.00</b>	<b>\$1.56</b>	<b>\$3.31</b>	<b>\$12.23</b>	<b>\$246.10</b>	<b>\$0.02</b>	<b>\$9.63</b>	<b>\$255.75</b>

Section II

**FISCAL YEAR 2009**  
**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 2009 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 2009 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	\$ 83.63	\$2,509
Direct Instructional Departmental Cost	\$ 16.59	\$ 498
Direct Instructional Equipment Cost	\$ .67	\$ 20
Allocated Cost	\$ 95.64	\$2,869
Operation and Maintenance Cost	\$ 32.47	\$ 974
<b>NET INSTRUCTIONAL COST</b>	<b>\$229.00</b>	<b>\$6,870</b>

**Illinois Community College Board**

**Table 5**

**FISCAL YEAR 2009 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	131,812	\$83.50	\$0.00	\$0.00	\$123.21	\$32.53	\$239.24
508	CHICAGO	<u>1,045,316</u>	<u>\$81.33</u>	<u>\$23.53</u>	<u>\$0.00</u>	<u>\$97.92</u>	<u>\$37.07</u>	\$239.86
50806	DALEY	180,898	\$58.61	\$13.52	\$0.00	\$84.75	\$31.18	\$188.06
50801	KENNEDY-KING	116,395	\$96.55	\$75.95	\$0.00	\$111.27	\$66.45	\$350.22
50803	MALCOLM X	136,277	\$74.75	\$14.86	\$0.00	\$98.56	\$43.20	\$231.37
50805	OLIVE HARVEY	72,181	\$108.89	\$38.35	\$0.00	\$118.37	\$56.25	\$321.86
50804	TRUMAN	198,055	\$78.40	\$10.92	\$0.00	\$89.47	\$30.48	\$209.27
50802	WASHINGTON	156,553	\$85.39	\$24.98	\$0.00	\$102.79	\$25.32	\$238.47
50807	WILBUR WRIGHT	184,957	\$87.78	\$13.22	\$0.00	\$98.88	\$29.35	\$229.24
507	DANVILLE	57,239	\$79.86	\$18.62	\$0.14	\$92.01	\$42.94	\$233.57
502	DUPAGE	497,983	\$110.19	\$31.16	\$0.80	\$90.95	\$26.99	\$260.10
509	ELGIN	172,972	\$111.79	\$14.74	\$3.08	\$121.79	\$67.32	\$318.72
512	HARPER	308,663	\$89.43	\$10.08	\$1.03	\$132.80	\$41.14	\$274.47
540	HEARTLAND	106,312	\$80.66	\$4.94	\$0.32	\$74.59	\$17.34	\$177.85
519	HIGHLAND	54,172	\$99.98	\$3.69	\$0.00	\$105.30	\$34.69	\$243.67
514	ILLINOIS CENTRAL	217,547	\$77.75	\$0.00	\$0.00	\$7.85	\$0.00	\$85.60
529	ILLINOIS EASTERN	<u>180,121</u>	<u>\$54.94</u>	<u>\$9.49</u>	<u>\$0.62</u>	<u>\$46.33</u>	<u>\$16.69</u>	\$128.07
52904	FRONTIER	28,798	\$35.13	\$5.30	\$1.02	\$60.87	\$14.80	\$117.12
52901	LINCOLN TRAIL	36,499	\$50.99	\$6.60	\$0.24	\$54.89	\$21.24	\$133.95
52902	OLNEY CENTRAL	39,339	\$84.31	\$17.68	\$0.59	\$59.02	\$23.07	\$184.66
52903	WABASH VALLEY	75,485	\$49.10	\$8.23	\$0.68	\$30.03	\$11.88	\$99.91
513	ILLINOIS VALLEY	88,104	\$74.72	\$36.21	\$0.54	\$70.53	\$26.93	\$208.94
525	JOLIET	270,565	\$83.87	\$28.59	\$0.46	\$80.14	\$36.81	\$229.87
520	KANKAKEE	83,589	\$66.22	\$17.49	\$5.39	\$85.58	\$29.73	\$204.41
501	KASKASKIA	107,013	\$70.89	\$8.50	\$0.84	\$67.32	\$17.39	\$164.93
523	KISHWAUKEE	76,252	\$78.80	\$10.15	\$1.19	\$133.72	\$43.65	\$267.52
532	LAKE COUNTY	293,840	\$84.15	\$17.94	\$0.00	\$125.05	\$27.41	\$254.55
517	LAKE LAND	167,295	\$73.35	\$8.56	\$0.00	\$73.29	\$22.47	\$177.67
536	LEWIS & CLARK	138,113	\$74.98	\$5.85	\$0.50	\$61.15	\$39.99	\$182.46
526	LINCOLN LAND	132,319	\$99.54	\$13.26	\$1.45	\$111.08	\$33.07	\$258.39
530	LOGAN	149,904	\$71.19	\$10.56	\$0.22	\$81.84	\$26.95	\$190.76
528	MC HENRY	109,956	\$77.40	\$25.38	\$0.05	\$156.63	\$24.63	\$284.09
524	MORAIN VALLEY	315,388	\$62.97	\$15.45	\$0.20	\$78.78	\$26.01	\$183.41
527	MORTON	71,570	\$89.88	\$5.15	\$0.04	\$76.78	\$24.84	\$196.69
535	OAKTON	204,717	\$117.31	\$34.45	\$0.01	\$99.27	\$30.84	\$281.87
505	PARKLAND	187,522	\$97.93	\$6.97	\$0.01	\$112.02	\$46.10	\$263.04
515	PRAIRIE STATE	93,454	\$90.36	\$5.54	\$6.14	\$107.64	\$46.36	\$256.05
521	REND LAKE	90,935	\$76.59	\$9.95	\$0.44	\$51.68	\$24.34	\$162.99
537	RICHLAND	67,227	\$98.76	\$13.91	\$1.44	\$93.77	\$23.08	\$230.97
511	ROCK VALLEY	168,168	\$86.26	\$16.29	\$2.24	\$80.91	\$31.22	\$216.92
518	SANDBURG	53,584	\$66.60	\$28.97	\$0.44	\$119.88	\$24.41	\$240.31
506	SAUK VALLEY	53,220	\$75.06	\$8.11	\$1.18	\$88.38	\$32.00	\$204.73
531	SHAWNEE	59,144	\$72.19	\$3.76	\$0.17	\$144.86	\$20.99	\$241.97
510	SOUTH SUBURBAN	129,814	\$70.68	\$19.18	\$0.26	\$176.25	\$51.05	\$317.42
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	241,047	\$73.96	\$18.02	\$1.81	\$94.39	\$32.20	\$220.38
534	SPOON RIVER	39,653	\$76.36	\$0.00	\$0.00	\$115.77	\$25.07	\$217.20
504	TRITON	225,386	\$69.47	\$13.80	\$0.03	\$92.49	\$47.80	\$223.61
516	WAUBONSEE	163,647	\$83.95	\$3.53	\$0.97	\$119.63	\$34.97	\$243.04
539	WOOD	<u>51,223</u>	<u>\$89.00</u>	<u>\$22.74</u>	<u>\$0.00</u>	<u>\$116.94</u>	<u>\$30.47</u>	<u>\$259.15</u>
<b>STATE TOTALS</b>		<b>6,604,786</b>	<b>\$83.63</b>	<b>\$16.59</b>	<b>\$0.67</b>	<b>\$95.64</b>	<b>\$32.47</b>	<b>\$229.00</b>

Section III

**FISCAL YEAR 2009 INDIRECT INSTRUCTIONAL SUPPORT  
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2009 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 2009 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	\$ 16.02	\$ 481
Academic Support	\$ 10.99	\$ 330
Student Services	\$ 19.93	\$ 598
Institutional Support	\$ 50.13	\$ 1,504
TOTALS	\$ 97.07	\$ 2,912

**Illinois Community College Board**

**Table 7**

**FISCAL YEAR 2009 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
Unrestricted only**

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Learning Resource Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	131,812	\$23.75	\$7.79	\$16.29	\$75.37	\$123.20
508	CHICAGO	<u>1,045,316</u>	<u>\$11.38</u>	<u>\$10.07</u>	<u>\$17.49</u>	<u>\$59.00</u>	<u>\$97.94</u>
50806	DALEY	180,898	\$9.56	\$10.39	\$10.61	\$54.19	\$84.75
50801	KENNEDY-KING	116,395	\$14.79	\$10.14	\$21.22	\$65.23	\$111.38
50803	MALCOLM X	136,277	\$16.38	\$10.55	\$11.06	\$60.57	\$98.56
50805	OLIVE HARVEY	72,181	\$12.70	\$4.15	\$30.14	\$71.38	\$118.37
50804	TRUMAN	198,055	\$6.60	\$12.40	\$16.17	\$54.31	\$89.47
50802	WASHINGTON	156,553	\$8.73	\$8.49	\$24.34	\$61.32	\$102.88
50807	WILBUR WRIGHT	184,957	\$14.20	\$10.54	\$17.28	\$56.86	\$98.88
507	DANVILLE	57,239	\$18.12	\$16.23	\$21.29	\$36.36	\$92.01
502	DUPAGE	497,983	\$12.82	\$17.93	\$23.66	\$46.06	\$100.47
509	ELGIN	172,972	\$25.49	\$16.31	\$23.53	\$56.45	\$121.79
512	HARPER	308,663	\$19.12	\$8.29	\$30.34	\$75.11	\$132.86
540	HEARTLAND	106,312	\$4.78	\$9.41	\$20.60	\$39.79	\$74.58
519	HIGHLAND	54,172	\$14.53	\$8.34	\$22.86	\$59.57	\$105.30
514	ILLINOIS CENTRAL	217,547	\$7.85	\$0.00	\$0.00	\$0.00	\$7.85
529	ILLINOIS EASTERN	<u>180,121</u>	<u>\$5.34</u>	<u>\$3.07</u>	<u>\$7.87</u>	<u>\$30.04</u>	<u>\$46.33</u>
52904	FRONTIER	28,798	\$7.61	\$4.10	\$12.24	\$36.92	\$60.87
52901	LINCOLN TRAIL	36,499	\$6.55	\$3.22	\$10.14	\$34.99	\$54.89
52902	OLNEY CENTRAL	39,339	\$7.26	\$3.44	\$9.73	\$38.59	\$59.02
52903	WABASH VALLEY	75,485	\$2.90	\$2.42	\$4.13	\$20.58	\$30.03
513	ILLINOIS VALLEY	88,104	\$2.94	\$14.00	\$16.92	\$36.67	\$70.53
525	JOLIET	270,565	\$13.21	\$6.80	\$18.42	\$41.71	\$80.14
520	KANKAKEE	83,589	\$6.90	\$14.27	\$19.66	\$44.73	\$85.56
501	KASKASKIA	107,013	\$17.98	\$5.25	\$14.96	\$29.13	\$67.32
523	KISHWAUKEE	76,252	\$19.59	\$17.52	\$21.02	\$75.58	\$133.71
532	LAKE COUNTY	293,840	\$9.16	\$15.89	\$22.23	\$77.78	\$125.05
517	LAKE LAND	167,295	\$22.14	\$3.81	\$12.52	\$38.95	\$77.41
536	LEWIS & CLARK	138,113	\$6.79	\$9.26	\$15.56	\$29.54	\$61.15
526	LINCOLN LAND	132,319	\$29.87	\$8.93	\$20.68	\$51.59	\$111.07
530	LOGAN	149,904	\$12.80	\$6.66	\$21.25	\$41.14	\$81.84
528	MC HENRY	109,956	\$16.04	\$10.68	\$22.56	\$107.36	\$156.63
524	MORAIN VALLEY	315,388	\$6.32	\$8.36	\$18.85	\$45.25	\$78.78
527	MORTON	71,570	\$6.09	\$15.40	\$19.18	\$36.12	\$76.78
535	OAKTON	204,717	\$10.85	\$19.51	\$25.63	\$43.27	\$99.26
505	PARKLAND	187,522	\$30.74	\$15.86	\$24.32	\$41.10	\$112.02
515	PRAIRIE STATE	93,454	\$7.35	\$12.83	\$26.40	\$61.07	\$107.65
521	REND LAKE	90,935	\$4.20	\$4.72	\$10.75	\$33.23	\$52.89
537	RICHLAND	67,227	\$14.32	\$14.33	\$16.72	\$48.40	\$93.77
511	ROCK VALLEY	168,168	\$10.23	\$11.59	\$16.83	\$42.25	\$80.91
518	SANDBURG	53,584	\$23.20	\$4.01	\$25.22	\$67.44	\$119.88
506	SAUK VALLEY	53,220	\$12.15	\$11.95	\$20.35	\$43.92	\$88.38
531	SHAWNEE	59,144	\$31.35	\$6.75	\$29.78	\$77.44	\$145.32
510	SOUTH SUBURBAN	129,814	\$140.88	\$6.79	\$25.78	\$32.74	\$206.19
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	241,047	\$14.20	\$6.95	\$26.17	\$47.08	\$94.39
534	SPOON RIVER	39,653	\$29.15	\$5.92	\$19.18	\$61.51	\$115.76
504	TRITON	225,386	\$10.86	\$12.78	\$21.90	\$46.96	\$92.49
516	WAUBONSEE	163,647	\$17.38	\$26.93	\$25.72	\$49.60	\$119.63
539	WOOD	<u>51,223</u>	<u>\$4.20</u>	<u>\$21.98</u>	<u>\$22.35</u>	<u>\$68.41</u>	<u>\$116.94</u>
<b>STATE TOTALS</b>		<b>6,604,786</b>	<b>\$16.02</b>	<b>\$10.99</b>	<b>\$19.93</b>	<b>\$50.13</b>	<b>\$97.07</b>

Section IV

**FISCAL YEAR 2009 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.

Multi-campus 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 multi-campus 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 2009 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	\$218.50	\$6,555
Business Occupational	\$254.49	\$7,635
Technical Occupational	\$255.32	\$7,660
Health Occupational	\$310.84	\$9,325
Remedial Education	\$215.31	\$6,459
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$188.31	\$5,649
General Studies	\$162.77	\$4,883
All Fundable Instruction Areas	\$229.00	\$6,870

**Illinois Community College Board**

**Table 9**

**FISCAL YEAR 2009 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	\$239.87	\$265.60	\$250.32	\$275.79	\$227.03	\$175.44	\$0.00	\$239.24
508	CHICAGO	<u>\$266.87</u>	<u>\$283.82</u>	<u>\$266.92</u>	<u>\$393.23</u>	<u>\$231.93</u>	<u>\$177.85</u>	<u>\$0.00</u>	<u>\$239.86</u>
50806	DALEY	\$231.01	\$253.25	\$177.75	\$407.02	\$205.41	\$152.32	\$0.00	\$188.06
50801	KENNEDY-KING	\$339.59	\$345.57	\$383.53	\$474.94	\$302.73	\$316.66	\$0.00	\$350.22
50803	MALCOLM X	\$263.34	\$262.42	\$244.15	\$333.67	\$222.45	\$189.72	\$0.00	\$231.37
50805	OLIVE HARVEY	\$333.89	\$388.84	\$367.15	\$517.60	\$292.30	\$260.37	\$0.00	\$321.86
50804	TRUMAN	\$263.27	\$285.56	\$302.07	\$420.94	\$207.81	\$157.96	\$0.00	\$209.27
50802	WASHINGTON	\$248.61	\$268.71	\$201.31	\$248.92	\$210.87	\$238.39	\$0.00	\$238.47
50807	WILBUR WRIGHT	\$247.54	\$238.43	\$242.08	\$343.39	\$216.12	\$169.09	\$0.00	\$229.24
507	DANVILLE	\$208.92	\$256.37	\$282.75	\$274.65	\$211.46	\$261.84	\$0.00	\$233.57
502	DUPAGE	\$234.69	\$469.21	\$311.30	\$363.26	\$189.31	\$190.85	\$0.00	\$260.10
509	ELGIN	\$301.45	\$311.52	\$380.71	\$473.48	\$276.18	\$291.99	\$0.00	\$318.72
512	HARPER	\$255.70	\$292.49	\$362.54	\$382.73	\$278.93	\$319.48	\$0.00	\$274.47
540	HEARTLAND	\$176.61	\$221.66	\$261.41	\$224.89	\$123.37	\$158.87	\$0.00	\$177.85
519	HIGHLAND	\$253.13	\$302.41	\$290.68	\$251.10	\$181.40	\$155.31	\$0.00	\$243.67
514	ILLINOIS CENTRAL	\$71.40	\$78.82	\$148.96	\$165.47	\$56.08	\$60.51	\$0.00	\$85.60
529	ILLINOIS EASTERN	<u>\$119.11</u>	<u>\$174.08</u>	<u>\$115.03</u>	<u>\$178.09</u>	<u>\$121.80</u>	<u>\$59.69</u>	<u>\$0.00</u>	<u>\$128.07</u>
52904	FRONTIER	\$100.39	\$137.82	\$185.29	\$128.11	\$137.31	\$78.28	\$0.00	\$117.12
52901	LINCOLN TRAIL	\$120.61	\$288.23	\$156.47	\$100.37	\$148.55	\$81.02	\$0.00	\$133.95
52902	OLNEY CENTRAL	\$144.76	\$164.68	\$218.78	\$290.81	\$135.69	\$84.54	\$0.00	\$184.66
52903	WABASH VALLEY	\$104.83	\$139.91	\$100.27	\$61.35	\$46.02	\$43.27	\$0.00	\$99.91
513	ILLINOIS VALLEY	\$181.74	\$215.84	\$270.76	\$308.57	\$200.41	\$136.78	\$0.00	\$208.94
525	JOLIET	\$208.22	\$219.36	\$324.91	\$311.22	\$192.89	\$0.00	\$0.00	\$229.87
520	KANKAKEE	\$192.68	\$203.18	\$254.15	\$274.12	\$170.23	\$150.31	\$0.00	\$204.41
501	KASKASKIA	\$146.96	\$185.83	\$186.14	\$224.24	\$106.11	\$129.37	\$155.47	\$164.93
523	KISHWAUKEE	\$240.87	\$260.86	\$402.94	\$370.37	\$248.03	\$193.31	\$177.38	\$267.52
532	LAKE COUNTY	\$247.67	\$248.90	\$298.12	\$350.61	\$250.47	\$213.32	\$0.00	\$254.55
517	LAKE LAND	\$165.30	\$175.60	\$190.36	\$237.34	\$165.94	\$183.89	\$0.00	\$177.67
536	LEWIS & CLARK	\$169.06	\$168.78	\$171.58	\$377.08	\$162.86	\$143.19	\$0.00	\$182.46
526	LINCOLN LAND	\$237.92	\$216.78	\$320.41	\$384.66	\$241.81	\$0.00	\$0.00	\$258.39
530	LOGAN	\$184.59	\$183.81	\$199.13	\$234.46	\$180.25	\$128.47	\$0.00	\$190.76
528	MC HENRY	\$279.73	\$286.78	\$452.42	\$299.40	\$252.77	\$216.66	\$0.00	\$284.09
524	MORAIN VALLEY	\$170.81	\$199.77	\$234.29	\$228.85	\$181.90	\$0.00	\$0.00	\$183.41
527	MORTON	\$179.41	\$187.75	\$279.52	\$333.03	\$171.96	\$0.00	\$0.00	\$196.69
535	OAKTON	\$273.46	\$266.74	\$387.44	\$331.36	\$241.02	\$222.53	\$0.00	\$281.87
505	PARKLAND	\$246.09	\$240.45	\$286.75	\$401.68	\$247.50	\$292.27	\$0.00	\$263.04
515	PRAIRIE STATE	\$227.95	\$284.04	\$347.17	\$461.57	\$218.47	\$648.39	\$0.00	\$256.05
521	REND LAKE	\$116.88	\$242.24	\$235.20	\$225.77	\$106.87	\$129.41	\$0.00	\$162.99
537	RICHLAND	\$208.94	\$213.58	\$236.72	\$375.64	\$215.94	\$0.00	\$0.00	\$230.97
511	ROCK VALLEY	\$198.98	\$225.11	\$286.48	\$302.24	\$198.34	\$149.14	\$0.00	\$216.92
518	SANDBURG	\$223.42	\$275.18	\$298.88	\$268.56	\$209.42	\$232.13	\$0.00	\$240.31
506	SAUK VALLEY	\$193.22	\$194.25	\$225.84	\$269.23	\$186.31	\$0.00	\$0.00	\$204.73
531	SHAWNEE	\$235.12	\$253.44	\$285.98	\$263.12	\$245.24	\$217.60	\$0.00	\$241.97
510	SOUTH SUBURBAN	\$310.72	\$287.51	\$400.26	\$370.21	\$307.87	\$253.00	\$0.00	\$317.42
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$210.26	\$225.54	\$226.05	\$303.30	\$214.36	\$0.00	\$0.00	\$220.38
534	SPOON RIVER	\$203.41	\$265.52	\$249.50	\$261.45	\$204.17	\$0.00	\$0.00	\$217.20
504	TRITON	\$210.48	\$200.50	\$266.85	\$320.49	\$219.38	\$192.97	\$0.00	\$223.61
516	WAUBONSEE	\$243.26	\$242.22	\$244.10	\$243.32	\$242.08	\$242.08	\$0.00	\$243.04
539	WOOD	<u>\$227.50</u>	<u>\$289.85</u>	<u>\$328.69</u>	<u>\$421.39</u>	<u>\$205.44</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$259.15</u>
<b>STATE TOTALS</b>		<b>\$218.50</b>	<b>\$254.49</b>	<b>\$255.32</b>	<b>\$310.84</b>	<b>\$215.31</b>	<b>\$188.31</b>	<b>\$162.77</b>	<b>\$229.00</b>



Appendix A

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

**Illinois Community College Board**

**Table A-1**

**FISCAL YEAR 2009 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	131,812	\$31,534,241	\$14,823	\$1,753,194	\$728,408	\$34,030,666		\$653,810	\$34,684,476
508	CHICAGO	<u>1,045,316</u>	<u>\$250,726,425</u>	<u>\$0</u>	<u>\$6,000,000</u>	<u>\$12,381,024</u>	<u>\$269,107,449</u>	<u>\$0</u>	<u>\$4,623,623</u>	<u>\$273,731,072</u>
50806	DALEY	180,898	\$34,019,162	\$0	\$819,719	\$1,691,494	\$36,530,375	\$0	\$259,502	\$36,789,877
50801	KENNEDY-KING	116,395	\$40,764,316	\$0	\$2,162,072	\$4,461,443	\$47,387,831	\$0	\$1,710,672	\$49,098,503
50803	MALCOLM X	136,277	\$31,530,681	\$0	\$488,118	\$1,007,233	\$33,026,032	\$0	\$46,861	\$33,072,893
50805	OLIVE HARVEY	72,181	\$23,232,201	\$0	\$312,129	\$644,080	\$24,188,410	\$0	\$216,341	\$24,404,751
50804	TRUMAN	198,055	\$41,447,726	\$0	\$235,821	\$486,618	\$42,170,165	\$0	\$905,388	\$43,075,553
50802	WASHINGTON	156,553	\$37,333,640	\$0	\$522,134	\$1,077,425	\$38,933,199	\$0	\$1,010,553	\$39,943,752
50807	WILBUR WRIGHT	184,957	\$42,398,699	\$0	\$1,460,007	\$3,012,731	\$46,871,437	\$0	\$474,306	\$47,345,743
507	DANVILLE	57,239	\$13,369,149	\$1,080	\$0	\$298,966	\$13,669,195	\$0	\$172,751	\$13,841,946
502	DUPAGE	497,983	\$129,525,012	\$8,209,773	\$1,085,668	\$1,967,593	\$140,788,046	\$0	\$5,192,703	\$145,980,749
509	ELGIN	172,972	\$55,128,800	\$47,767	\$0	\$3,019,403	\$58,195,970	\$0	\$4,336,454	\$62,532,424
512	HARPER	308,663	\$84,718,534	\$132,191	\$5,413,340	\$3,083,819	\$93,347,884	\$0	\$2,872,794	\$96,220,678
540	HEARTLAND	106,312	\$18,907,415	\$50,878	\$6,219	\$1,986,177	\$20,950,689	\$0	\$2,491,532	\$23,442,221
519	HIGHLAND	54,172	\$13,199,842	\$23,775	\$0	\$895,184	\$14,118,801	\$119,758	\$185,434	\$14,423,993
514	ILLINOIS CENTRAL	217,547	\$18,621,449	\$0	\$0	\$0	\$18,621,449	\$0	\$915,538	\$19,536,987
529	ILLINOIS EASTERN	<u>180,121</u>	<u>\$23,068,137</u>	<u>\$20,859</u>	<u>\$0</u>	<u>\$644,311</u>	<u>\$23,733,307</u>	<u>\$0</u>	<u>\$98,616</u>	<u>\$23,831,923</u>
52904	FRONTIER	28,798	\$3,372,693	\$3,963	\$0	\$132,756	\$3,509,412	\$0	\$19,489	\$3,528,901
52901	LINCOLN TRAIL	36,499	\$4,889,165	\$4,172	\$0	\$154,363	\$5,047,700	\$0	\$19,057	\$5,066,757
52902	OLNEY CENTRAL	39,339	\$7,264,290	\$7,718	\$0	\$178,295	\$7,450,303	\$0	\$38,213	\$7,488,516
52903	WABASH VALLEY	75,485	\$7,541,989	\$5,006	\$0	\$178,897	\$7,725,892	\$0	\$21,857	\$7,747,749
513	ILLINOIS VALLEY	88,104	\$18,408,550	\$0	\$0	\$0	\$18,408,550	\$0	\$780,804	\$19,189,354
525	JOLIET	270,565	\$62,195,369	\$195,379	\$0	\$1,085,481	\$63,476,229	\$0	\$2,552,029	\$66,028,258
520	KANKAKEE	83,589	\$17,086,302	\$55,375	\$53,628	\$269,245	\$17,464,550	\$0	\$206,030	\$17,670,580
501	KASKASKIA	107,013	\$17,650,105	\$0	\$359,094	\$0	\$18,009,199	\$0	\$243,117	\$18,252,316
523	KISHWAUKEE	76,252	\$20,399,027	\$7,838	\$0	\$0	\$20,406,865	\$0	\$453,949	\$20,860,814
532	LAKE COUNTY	293,840	\$74,797,781	\$90,261	\$804,328	\$4,393,484	\$80,085,854	\$0	\$5,721,619	\$85,807,473
517	LAKE LAND	167,295	\$29,723,396	\$42,710	\$0	\$7,068,460	\$36,834,566	\$0	\$1,072,468	\$37,907,034
536	LEWIS & CLARK	138,113	\$25,200,257	\$26,230	\$0	\$0	\$25,226,487	\$0	\$197,495	\$25,423,982
526	LINCOLN LAND	132,319	\$34,189,953	\$66,480	\$0	\$0	\$34,256,433	\$0	\$2,415,159	\$36,671,592
530	LOGAN	149,904	\$28,595,479	\$8,329	\$0	\$471,514	\$29,075,322	\$0	\$512,231	\$29,587,553
528	MC HENRY	109,956	\$31,237,401	\$42,847	\$0	\$796,342	\$32,076,590	\$0	\$4,346,918	\$36,423,508
524	MORAIN VALLEY	315,388	\$57,845,691	\$64,075	\$3,962,043	\$2,521,275	\$64,393,084	\$0	\$2,841,343	\$67,234,427
527	MORTON	71,570	\$14,076,907	\$57,069	\$943,676	\$98,572	\$15,176,224	\$0	\$350,808	\$15,527,032
535	OAKTON	204,717	\$57,704,448	\$146,914	\$0	\$2,054,705	\$59,906,067	\$0	\$2,760,183	\$62,666,250
505	PARKLAND	187,522	\$49,326,667	\$0	\$0	\$1,079,231	\$50,405,898	\$11,743	\$2,666,780	\$53,084,421
515	PRAIRIE STATE	93,454	\$23,928,990	\$20,072	\$0	\$0	\$23,949,062	\$0	\$1,132,056	\$25,081,118
521	REND LAKE	90,935	\$14,821,684	\$12,038	\$0	\$0	\$14,833,722	\$0	\$294,665	\$15,128,387
537	RICHLAND	67,227	\$15,527,338	\$54,114	\$0	\$0	\$15,581,452	\$0	\$612,708	\$16,194,160
511	ROCK VALLEY	168,168	\$36,479,410	\$0	\$9,531	\$0	\$36,488,941	\$0	\$4,206,896	\$40,695,837
518	SANDBURG	53,584	\$12,876,686	\$2,995	\$0	\$437,845	\$13,317,526	\$0	\$91,347	\$13,408,873
506	SAUK VALLEY	53,220	\$10,895,729	\$34,948	\$38,772	\$320,334	\$11,289,783	\$0	\$428,458	\$11,718,241
531	SHAWNEE	59,144	\$14,311,083	\$11,652	\$209,498	\$0	\$14,532,233	\$0	\$239,236	\$14,771,469
510	SOUTH SUBURBAN	129,814	\$41,204,960	\$12,066	\$428,363	\$29,447,476	\$71,092,865	\$0	\$1,103,604	\$72,196,469
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	241,047	\$53,122,026	\$581,040	\$210,253	\$3,117,289	\$57,030,608	\$0	\$1,664,481	\$58,695,089
534	SPOON RIVER	39,653	\$8,612,673	\$16,250	\$348,586	\$270,469	\$9,247,978	\$0	\$859,823	\$10,107,801
504	TRITON	225,386	\$50,398,818	\$114,567	\$262,395	\$387,179	\$51,162,959	\$0	\$479,352	\$51,642,311
516	WAUBONSEE	163,647	\$39,773,172	\$140,416	\$0	\$1,710,991	\$41,624,579	\$0	\$3,420,584	\$45,045,163
539	WOOD	<u>51,223</u>	<u>\$13,274,270</u>	<u>\$14,295</u>	<u>\$0</u>	<u>\$245,102</u>	<u>\$13,533,667</u>	<u>\$0</u>	<u>\$408,082</u>	<u>\$13,941,749</u>
<b>STATE TOTALS</b>		<b>6,604,786</b>	<b>\$1,512,463,176</b>	<b>\$10,319,106</b>	<b>\$21,888,588</b>	<b>\$80,779,879</b>	<b>\$1,625,450,749</b>	<b>\$131,501</b>	<b>\$63,605,480</b>	<b>\$1,689,187,730</b>

**Illinois Community College Board**

**Table A-2**

**FISCAL YEAR 2009 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
Unrestricted only**

		Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost
503	BLACK HAWK	131,812	\$11,005,970	\$0	\$0	\$16,240,308	\$4,287,963	\$31,534,241
508	CHICAGO	<u>1,045,316</u>	<u>\$85,019,901</u>	<u>\$24,598,930</u>	<u>\$0</u>	<u>\$102,355,941</u>	<u>\$38,751,653</u>	<u>\$250,726,425</u>
50806	DALEY	180,898	\$10,602,545	\$2,446,461	\$0	\$15,330,387	\$5,639,769	\$34,019,162
50801	KENNEDY-KING	116,395	\$11,238,370	\$8,840,737	\$0	\$12,950,901	\$7,734,307	\$40,764,316
50803	MALCOLM X	136,277	\$10,187,363	\$2,024,528	\$0	\$13,430,970	\$5,887,820	\$31,530,681
50805	OLIVE HARVEY	72,181	\$7,859,853	\$2,767,982	\$0	\$8,544,246	\$4,060,120	\$23,232,201
50804	TRUMAN	198,055	\$15,527,684	\$2,162,440	\$0	\$17,720,003	\$6,037,599	\$41,447,726
50802	WASHINGTON	156,553	\$13,368,067	\$3,910,804	\$0	\$16,091,462	\$3,963,307	\$37,333,640
50807	WILBUR WRIGHT	184,957	\$16,236,019	\$2,445,978	\$0	\$18,287,972	\$5,428,731	\$42,398,699
507	DANVILLE	57,239	\$4,571,059	\$1,065,826	\$8,251	\$5,266,314	\$2,457,699	\$13,369,149
502	DUPAGE	497,983	\$54,874,715	\$15,519,397	\$398,900	\$45,292,107	\$13,439,893	\$129,525,012
509	ELGIN	172,972	\$19,336,688	\$2,549,648	\$531,934	\$21,065,805	\$11,644,726	\$55,128,800
512	HARPER	308,663	\$27,602,511	\$3,110,798	\$318,665	\$40,989,294	\$12,697,266	\$84,718,534
540	HEARTLAND	106,312	\$8,575,526	\$525,583	\$33,641	\$7,929,400	\$1,843,265	\$18,907,415
519	HIGHLAND	54,172	\$5,416,138	\$200,006	\$0	\$5,704,386	\$1,879,312	\$13,199,842
514	ILLINOIS CENTRAL	217,547	\$16,914,004	\$0	\$0	\$1,707,445	\$0	\$18,621,449
529	ILLINOIS EASTERN	<u>180,121</u>	<u>\$9,895,513</u>	<u>\$1,710,224</u>	<u>\$112,202</u>	<u>\$8,344,565</u>	<u>\$3,005,634</u>	<u>\$23,068,137</u>
52904	FRONTIER	28,798	\$1,011,575	\$152,680	\$29,378	\$1,752,875	\$426,186	\$3,372,693
52901	LINCOLN TRAIL	36,499	\$1,860,904	\$241,055	\$8,623	\$2,003,440	\$775,143	\$4,889,165
52902	OLNEY CENTRAL	39,339	\$3,316,663	\$695,336	\$23,248	\$2,321,680	\$907,363	\$7,264,290
52903	WABASH VALLEY	75,485	\$3,706,371	\$621,153	\$50,953	\$2,266,570	\$896,942	\$7,541,989
513	ILLINOIS VALLEY	88,104	\$6,583,315	\$3,190,169	\$47,972	\$6,214,101	\$2,372,993	\$18,408,550
525	JOLIET	270,565	\$22,692,582	\$7,736,116	\$124,699	\$21,683,424	\$9,958,547	\$62,195,369
520	KANKAKEE	83,589	\$5,535,296	\$1,461,979	\$450,624	\$7,153,191	\$2,485,212	\$17,086,302
501	KASKASKIA	107,013	\$7,585,885	\$909,262	\$89,596	\$7,204,507	\$1,860,855	\$17,650,105
523	KISHWAUKEE	76,252	\$6,008,934	\$773,998	\$91,037	\$10,196,461	\$3,328,597	\$20,399,027
532	LAKE COUNTY	293,840	\$24,727,870	\$5,270,840	\$0	\$36,745,852	\$8,053,219	\$74,797,781
517	LAKE LAND	167,295	\$12,271,253	\$1,432,655	\$0	\$12,260,218	\$3,759,270	\$29,723,396
536	LEWIS & CLARK	138,113	\$10,355,382	\$807,675	\$68,554	\$8,446,071	\$5,522,575	\$25,200,257
526	LINCOLN LAND	132,319	\$13,171,219	\$1,753,919	\$191,222	\$14,697,597	\$4,375,996	\$34,189,953
530	LOGAN	149,904	\$10,671,333	\$1,583,236	\$33,295	\$12,268,398	\$4,039,217	\$28,595,479
528	MC HENRY	109,956	\$8,510,780	\$2,791,136	\$5,317	\$17,222,442	\$2,707,725	\$31,237,401
524	MORAIN VALLEY	315,388	\$19,861,170	\$4,874,114	\$61,561	\$24,846,840	\$8,202,006	\$57,845,691
527	MORTON	71,570	\$6,432,418	\$368,689	\$2,977	\$5,495,365	\$1,777,457	\$14,076,907
535	OAKTON	204,717	\$24,015,024	\$7,053,394	\$2,227	\$20,321,331	\$6,312,472	\$57,704,448
505	PARKLAND	187,522	\$18,363,853	\$1,307,760	\$2,600	\$21,006,908	\$8,645,546	\$49,326,667
515	PRAIRIE STATE	93,454	\$8,444,751	\$517,774	\$573,997	\$10,059,762	\$4,332,706	\$23,928,990
521	REND LAKE	90,935	\$6,964,518	\$904,356	\$39,994	\$4,699,707	\$2,213,109	\$14,821,684
537	RICHLAND	67,227	\$6,639,329	\$935,361	\$96,741	\$6,303,981	\$1,551,926	\$15,527,338
511	ROCK VALLEY	168,168	\$14,505,483	\$2,740,089	\$375,948	\$13,607,134	\$5,250,756	\$36,479,410
518	SANDBURG	53,584	\$3,568,907	\$1,552,394	\$23,739	\$6,423,484	\$1,308,162	\$12,876,686
506	SAUK VALLEY	53,220	\$3,994,674	\$431,423	\$63,037	\$4,703,321	\$1,703,274	\$10,895,729
531	SHAWNEE	59,144	\$4,269,752	\$222,547	\$9,772	\$8,567,792	\$1,241,220	\$14,311,083
510	SOUTH SUBURBAN	129,814	\$9,175,241	\$2,489,961	\$33,581	\$22,879,755	\$6,626,422	\$41,204,960
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	241,047	\$17,828,601	\$4,342,688	\$436,002	\$22,753,563	\$7,761,173	\$53,122,026
534	SPOON RIVER	39,653	\$3,028,053	\$0	\$0	\$4,590,612	\$994,008	\$8,612,673
504	TRITON	225,386	\$15,658,411	\$3,111,089	\$7,861	\$20,847,036	\$10,774,421	\$50,398,818
516	WAUBONSEE	163,647	\$13,737,969	\$578,301	\$158,134	\$19,576,313	\$5,722,456	\$39,773,172
539	WOOD	<u>51,223</u>	<u>\$4,558,665</u>	<u>\$1,164,980</u>	<u>\$0</u>	<u>\$5,989,939</u>	<u>\$1,560,685</u>	<u>\$13,274,270</u>
<b>STATE TOTALS</b>		<b>6,604,786</b>	<b>\$552,372,693</b>	<b>\$109,586,317</b>	<b>\$4,394,080</b>	<b>\$631,660,670</b>	<b>\$214,449,416</b>	<b>\$1,512,463,176</b>

**Illinois Community College Board**

**Table A-3**

**FISCAL YEAR 2009 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Unrestricted Cost</u>	Academic Support <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	131,812	\$3,130,749	\$1,026,417	\$2,147,816	\$9,934,710	\$16,239,692
508	CHICAGO	<u>1,045,316</u>	<u>\$11,899,111</u>	<u>\$10,530,898</u>	<u>\$18,280,253</u>	<u>\$61,672,882</u>	<u>\$102,383,144</u>
50806	DALEY	180,898	\$1,729,718	\$1,878,742	\$1,919,258	\$9,802,669	\$15,330,387
50801	KENNEDY-KING	116,395	\$1,721,602	\$1,180,255	\$2,469,473	\$7,592,589	\$12,963,920
50803	MALCOLM X	136,277	\$2,231,604	\$1,437,969	\$1,506,892	\$8,254,505	\$13,430,970
50805	OLIVE HARVEY	72,181	\$916,347	\$299,851	\$2,175,566	\$5,152,482	\$8,544,246
50804	TRUMAN	198,055	\$1,306,571	\$2,456,114	\$3,201,619	\$10,755,699	\$17,720,004
50802	WASHINGTON	156,553	\$1,366,298	\$1,329,240	\$3,810,943	\$9,599,166	\$16,105,646
50807	WILBUR WRIGHT	184,957	\$2,626,971	\$1,948,727	\$3,196,502	\$10,515,771	\$18,287,972
507	DANVILLE	57,239	\$1,037,190	\$929,048	\$1,218,826	\$2,081,251	\$5,266,314
502	DUPAGE	497,983	\$6,384,300	\$8,931,320	\$11,783,301	\$22,934,649	\$50,033,570
509	ELGIN	172,972	\$4,409,717	\$2,820,615	\$4,070,418	\$9,765,054	\$21,065,805
512	HARPER	308,663	\$5,901,188	\$2,559,359	\$9,364,888	\$23,183,380	\$41,008,815
540	HEARTLAND	106,312	\$507,961	\$1,000,749	\$2,190,480	\$4,229,911	\$7,929,102
519	HIGHLAND	54,172	\$787,075	\$451,817	\$1,238,512	\$3,226,982	\$5,704,386
514	ILLINOIS CENTRAL	217,547	\$1,707,892	\$0	\$0	\$0	\$1,707,892
529	ILLINOIS EASTERN	<u>180,121</u>	<u>\$962,686</u>	<u>\$553,106</u>	<u>\$1,417,299</u>	<u>\$5,411,473</u>	<u>\$8,344,565</u>
52904	FRONTIER	28,798	\$219,193	\$118,009	\$352,587	\$1,063,085	\$1,752,875
52901	LINCOLN TRAIL	36,499	\$238,952	\$117,363	\$369,986	\$1,277,139	\$2,003,440
52902	OLNEY CENTRAL	39,339	\$285,537	\$135,287	\$382,799	\$1,518,058	\$2,321,680
52903	WABASH VALLEY	75,485	\$219,004	\$182,447	\$311,927	\$1,553,192	\$2,266,570
513	ILLINOIS VALLEY	88,104	\$259,066	\$1,233,328	\$1,490,975	\$3,230,732	\$6,214,102
525	JOLIET	270,565	\$3,573,595	\$1,840,662	\$4,984,265	\$11,284,902	\$21,683,424
520	KANKAKEE	83,589	\$576,475	\$1,193,163	\$1,643,733	\$3,738,707	\$7,152,079
501	KASKASKIA	107,013	\$1,923,803	\$562,157	\$1,601,394	\$3,116,816	\$7,204,170
523	KISHWAUKEE	76,252	\$1,493,823	\$1,336,087	\$1,602,603	\$5,763,146	\$10,195,659
532	LAKE COUNTY	293,840	\$2,691,871	\$4,669,762	\$6,530,709	\$22,853,510	\$36,745,852
517	LAKE LAND	167,295	\$3,703,248	\$637,833	\$2,093,884	\$6,515,671	\$12,950,637
536	LEWIS & CLARK	138,113	\$938,091	\$1,279,128	\$2,148,704	\$4,080,148	\$8,446,071
526	LINCOLN LAND	132,319	\$3,952,747	\$1,182,177	\$2,735,893	\$6,826,113	\$14,696,930
530	LOGAN	149,904	\$1,918,301	\$998,745	\$3,184,879	\$6,166,473	\$12,268,398
528	MC HENRY	109,956	\$1,763,592	\$1,173,995	\$2,480,064	\$11,804,792	\$17,222,442
524	MORAIN VALLEY	315,388	\$1,994,248	\$2,635,604	\$5,944,299	\$14,272,531	\$24,846,682
527	MORTON	71,570	\$436,116	\$1,101,927	\$1,372,415	\$2,584,907	\$5,495,365
535	OAKTON	204,717	\$2,220,427	\$3,994,617	\$5,246,301	\$8,858,993	\$20,320,338
505	PARKLAND	187,522	\$5,763,633	\$2,974,986	\$4,561,303	\$7,706,986	\$21,006,908
515	PRAIRIE STATE	93,454	\$686,558	\$1,198,968	\$2,467,028	\$5,707,423	\$10,059,977
521	REND LAKE	90,935	\$381,717	\$428,953	\$977,837	\$3,021,438	\$4,809,945
537	RICHLAND	67,227	\$962,576	\$963,171	\$1,124,117	\$3,254,117	\$6,303,981
511	ROCK VALLEY	168,168	\$1,720,731	\$1,949,892	\$2,830,977	\$7,105,534	\$13,607,134
518	SANDBURG	53,584	\$1,243,272	\$215,132	\$1,351,481	\$3,613,599	\$6,423,484
506	SAUK VALLEY	53,220	\$646,825	\$636,142	\$1,082,787	\$2,337,566	\$4,703,321
531	SHAWNEE	59,144	\$1,853,942	\$399,171	\$1,761,420	\$4,580,059	\$8,594,592
510	SOUTH SUBURBAN	129,814	\$18,287,952	\$881,811	\$3,346,901	\$4,250,115	\$26,766,779
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	241,047	\$3,423,719	\$1,674,091	\$6,308,168	\$11,347,396	\$22,753,374
534	SPOON RIVER	39,653	\$1,155,932	\$234,575	\$760,673	\$2,439,084	\$4,590,264
504	TRITON	225,386	\$2,446,637	\$2,881,294	\$4,936,077	\$10,583,027	\$20,847,035
516	WAUBONSEE	163,647	\$2,843,374	\$4,407,358	\$4,208,793	\$8,116,788	\$19,576,313
539	WOOD	51,223	<u>\$215,165</u>	<u>\$1,125,885</u>	<u>\$1,144,584</u>	<u>\$3,504,305</u>	<u>\$5,989,939</u>
<b>STATE TOTALS</b>		<b>6,604,786</b>	<b>\$105,805,305</b>	<b>\$72,613,947</b>	<b>\$131,634,058</b>	<b>\$331,105,171</b>	<b>\$641,158,481</b>

**Illinois Community College Board**

**Table A-4**

**FISCAL YEAR 2009 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
Unrestricted only**

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	\$17,283,486	\$1,780,815	\$4,768,664	\$3,135,141	\$2,617,698	\$1,948,436	\$0	\$31,534,240
508	CHICAGO	<u>\$109,037,503</u>	<u>\$11,810,390</u>	<u>\$20,817,207</u>	<u>\$19,078,226</u>	<u>\$28,478,567</u>	<u>\$61,504,531</u>	<u>\$0</u>	<u>\$250,726,424</u>
50806	DALEY	\$9,932,104	\$1,517,248	\$3,222,878	\$1,837,272	\$3,350,482	\$14,159,179	\$0	\$34,019,163
50801	KENNEDY-KING	\$15,696,018	\$2,277,682	\$8,501,394	\$4,209,423	\$4,972,345	\$5,107,453	\$0	\$40,764,315
50803	MALCOLM X	\$10,178,076	\$972,252	\$734,902	\$4,352,726	\$3,531,434	\$11,761,291	\$0	\$31,530,681
50805	OLIVE HARVEY	\$10,462,247	\$1,164,187	\$1,046,371	\$2,201,854	\$3,217,661	\$5,139,881	\$0	\$23,232,201
50804	TRUMAN	\$15,575,098	\$1,437,239	\$1,684,634	\$2,832,958	\$2,988,277	\$16,929,520	\$0	\$41,447,726
50802	WASHINGTON	\$24,305,716	\$2,816,865	\$3,599,622	\$451,540	\$5,060,425	\$1,099,471	\$0	\$37,333,639
50807	WILBUR WRIGHT	\$22,888,244	\$1,624,917	\$2,027,406	\$3,192,453	\$5,357,943	\$7,307,736	\$0	\$42,398,699
507	DANVILLE	\$6,414,172	\$1,160,856	\$2,361,284	\$2,318,068	\$1,056,641	\$58,129	\$0	\$13,369,150
502	DUPAGE	\$71,095,621	\$19,014,389	\$12,865,255	\$10,589,062	\$9,653,887	\$6,306,798	\$0	\$129,525,012
509	ELGIN	\$31,285,352	\$3,685,261	\$6,113,823	\$5,892,989	\$4,787,621	\$3,363,753	\$0	\$55,128,799
512	HARPER	\$55,092,238	\$5,694,147	\$5,423,652	\$6,162,296	\$8,865,436	\$3,480,766	\$0	\$84,718,535
540	HEARTLAND	\$13,593,753	\$875,565	\$1,392,812	\$995,576	\$1,508,908	\$540,801	\$0	\$18,907,415
519	HIGHLAND	\$7,945,614	\$938,990	\$1,220,854	\$1,354,411	\$1,209,573	\$530,400	\$0	\$13,199,842
514	ILLINOIS CENTRAL	\$10,799,790	\$1,018,400	\$3,362,570	\$2,573,033	\$686,235	\$181,421	\$0	\$18,621,449
529	ILLINOIS EASTERN	<u>\$9,850,670</u>	<u>\$1,961,167</u>	<u>\$6,432,605</u>	<u>\$4,037,402</u>	<u>\$656,878</u>	<u>\$129,415</u>	<u>\$0</u>	<u>\$23,068,137</u>
52904	FRONTIER	\$1,601,699	\$218,999	\$364,655	\$1,076,113	\$97,214	\$14,012	\$0	\$3,372,692
52901	LINCOLN TRAIL	\$3,155,228	\$577,911	\$772,491	\$159,393	\$170,831	\$53,311	\$0	\$4,889,165
52902	OLNEY CENTRAL	\$3,040,986	\$604,193	\$702,718	\$2,564,967	\$342,212	\$9,215	\$0	\$7,264,291
52903	WABASH VALLEY	\$2,052,757	\$560,064	\$4,592,741	\$236,929	\$46,621	\$52,877	\$0	\$7,541,989
513	ILLINOIS VALLEY	\$9,713,196	\$1,142,868	\$3,774,149	\$2,124,486	\$1,529,932	\$123,919	\$0	\$18,408,550
525	JOLIET	\$34,385,495	\$5,047,040	\$10,989,442	\$6,314,357	\$5,459,034	\$0	\$0	\$62,195,368
520	KANKAKEE	\$7,563,435	\$836,498	\$1,604,725	\$3,958,293	\$1,689,508	\$1,433,843	\$0	\$17,086,302
501	KASKASKIA	\$8,750,598	\$1,751,029	\$2,903,841	\$3,521,689	\$684,725	\$33,247	\$4,975	\$17,650,104
523	KISHWAUKEE	\$12,066,508	\$1,063,791	\$2,734,753	\$2,350,008	\$2,061,857	\$119,273	\$2,838	\$20,399,028
532	LAKE COUNTY	\$42,974,281	\$3,941,319	\$7,371,131	\$6,522,100	\$6,351,583	\$7,637,366	\$0	\$74,797,780
517	LAKE LAND	\$15,110,997	\$3,278,819	\$6,742,639	\$3,216,709	\$1,291,852	\$82,381	\$0	\$29,723,397
536	LEWIS & CLARK	\$14,143,027	\$2,048,306	\$2,834,343	\$3,546,848	\$2,322,018	\$305,715	\$0	\$25,200,257
526	LINCOLN LAND	\$21,508,175	\$1,084,992	\$4,450,820	\$4,251,247	\$2,894,720	\$0	\$0	\$34,189,954
530	LOGAN	\$15,530,908	\$3,297,507	\$4,610,152	\$3,666,991	\$1,145,877	\$344,045	\$0	\$28,595,480
528	MC HENRY	\$23,245,602	\$2,117,293	\$1,820,074	\$1,273,365	\$2,484,246	\$296,820	\$0	\$31,237,400
524	MORAIN VALLEY	\$36,253,085	\$3,259,040	\$6,312,658	\$5,497,193	\$6,523,715	\$0	\$0	\$57,845,691
527	MORTON	\$8,507,091	\$991,323	\$1,210,329	\$1,793,348	\$1,574,817	\$0	\$0	\$14,076,908
535	OAKTON	\$35,741,573	\$4,023,295	\$4,784,891	\$7,487,852	\$4,289,141	\$1,377,695	\$0	\$57,704,447
505	PARKLAND	\$30,020,717	\$1,630,463	\$7,769,458	\$5,256,391	\$4,297,155	\$352,483	\$0	\$49,326,667
515	PRAIRIE STATE	\$14,056,795	\$954,100	\$2,187,890	\$3,060,218	\$3,241,400	\$428,587	\$0	\$23,928,990
521	REND LAKE	\$5,511,873	\$1,123,502	\$4,308,611	\$2,975,422	\$409,729	\$492,549	\$0	\$14,821,686
537	RICHLAND	\$7,251,368	\$961,558	\$4,138,051	\$2,118,245	\$1,058,115	\$0	\$0	\$15,527,337
511	ROCK VALLEY	\$22,485,072	\$1,561,813	\$5,382,619	\$3,579,157	\$3,411,245	\$59,505	\$0	\$36,479,411
518	SANDBURG	\$7,060,367	\$1,050,895	\$1,263,981	\$2,595,634	\$785,331	\$120,478	\$0	\$12,876,686
506	SAUK VALLEY	\$6,296,289	\$777,795	\$1,287,539	\$1,616,716	\$917,389	\$0	\$0	\$10,895,728
531	SHAWNEE	\$7,714,707	\$1,351,577	\$1,059,838	\$1,903,906	\$822,281	\$1,458,774	\$0	\$14,311,083
510	SOUTH SUBURBAN	\$19,995,370	\$3,836,306	\$2,299,905	\$6,466,844	\$7,256,769	\$1,349,766	\$0	\$41,204,960
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$28,542,235	\$4,657,073	\$9,578,774	\$4,372,124	\$5,971,820	\$0	\$0	\$53,122,026
534	SPOON RIVER	\$5,313,952	\$286,232	\$1,598,558	\$821,215	\$592,716	\$0	\$0	\$8,612,673
504	TRITON	\$29,029,477	\$2,979,405	\$7,012,527	\$4,922,707	\$3,980,450	\$2,474,252	\$0	\$50,398,818
516	WAUBONSEE	\$24,849,756	\$2,674,616	\$2,506,419	\$2,783,868	\$4,116,023	\$2,842,490	\$0	\$39,773,172
539	WOOD	<u>\$7,178,841</u>	<u>\$1,252,144</u>	<u>\$2,113,457</u>	<u>\$1,752,135</u>	<u>\$977,694</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,274,271</u>
	<b>STATE TOTALS</b>	<b>\$833,198,989</b>	<b>\$106,920,579</b>	<b>\$179,410,300</b>	<b>\$155,885,272</b>	<b>\$137,662,586</b>	<b>\$99,377,638</b>	<b>\$7,813</b>	<b>\$1,512,463,177</b>

**Illinois Community College Board**

**Table A-5**

**FISCAL YEAR 2009 NET INSTRUCTIONAL SEMESTER HOURS BY INSTRUCTIONAL CATEGORIES  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

**Unrestricted only**

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	72,053	6,705	19,050	11,368	11,530	11,106	0	131,812
508	CHICAGO	<u>408,586</u>	<u>41,612</u>	<u>77,991</u>	<u>48,517</u>	<u>122,788</u>	<u>345,822</u>	<u>0</u>	<u>1,045,316</u>
50806	DALEY	42,994	5,991	18,132	4,514	16,311	92,956	0	180,898
50801	KENNEDY-KING	46,221	6,591	22,166	8,863	16,425	16,129	0	116,395
50803	MALCOLM X	38,650	3,705	3,010	13,045	15,875	61,992	0	136,277
50805	OLIVE HARVEY	31,334	2,994	2,850	4,254	11,008	19,741	0	72,181
50804	TRUMAN	59,161	5,033	5,577	6,730	14,380	107,174	0	198,055
50802	WASHINGTON	97,765	10,483	17,881	1,814	23,998	4,612	0	156,553
50807	WILBUR WRIGHT	92,461	6,815	8,375	9,297	24,791	43,218	0	184,957
507	DANVILLE	30,701	4,528	8,351	8,440	4,997	222	0	57,239
502	DUPAGE	302,940	40,524	41,327	29,150	50,996	33,046	0	497,983
509	ELGIN	103,782	11,830	16,059	12,446	17,335	11,520	0	172,972
512	HARPER	215,455	19,468	14,960	16,101	31,784	10,895	0	308,663
540	HEARTLAND	76,972	3,950	5,328	4,427	12,231	3,404	0	106,312
519	HIGHLAND	31,390	3,105	4,200	5,394	6,668	3,415	0	54,172
514	ILLINOIS CENTRAL	151,268	12,921	22,573	15,550	12,237	2,998	0	217,547
529	ILLINOIS EASTERN	<u>82,704</u>	<u>11,266</u>	<u>55,920</u>	<u>22,670</u>	<u>5,393</u>	<u>2,168</u>	<u>0</u>	<u>180,121</u>
52904	FRONTIER	15,954	1,589	1,968	8,400	708	179	0	28,798
52901	LINCOLN TRAIL	26,161	2,005	4,937	1,588	1,150	658	0	36,499
52902	OLNEY CENTRAL	21,007	3,669	3,212	8,820	2,522	109	0	39,339
52903	WABASH VALLEY	19,582	4,003	45,803	3,862	1,013	1,222	0	75,485
513	ILLINOIS VALLEY	53,445	5,295	13,939	6,885	7,634	906	0	88,104
525	JOLIET	165,144	23,008	33,823	20,289	28,301	0	0	270,565
520	KANKAKEE	39,254	4,117	6,314	14,440	9,925	9,539	0	83,589
501	KASKASKIA	59,543	9,423	15,600	15,705	6,453	257	32	107,013
523	KISHWAUKEE	50,096	4,078	6,787	6,345	8,313	617	16	76,252
532	LAKE COUNTY	173,517	15,835	24,725	18,602	25,359	35,802	0	293,840
517	LAKE LAND	91,417	18,672	35,420	13,553	7,785	448	0	167,295
536	LEWIS & CLARK	83,659	12,136	16,519	9,406	14,258	2,135	0	138,113
526	LINCOLN LAND	90,400	5,005	13,891	11,052	11,971	0	0	132,319
530	LOGAN	84,138	17,940	23,151	15,640	6,357	2,678	0	149,904
528	MC HENRY	83,099	7,383	4,023	4,253	9,828	1,370	0	109,956
524	MORAIN VALLEY	212,244	16,314	26,944	24,021	35,865	0	0	315,388
527	MORTON	47,417	5,280	4,330	5,385	9,158	0	0	71,570
535	OAKTON	130,700	15,083	12,350	22,597	17,796	6,191	0	204,717
505	PARKLAND	121,992	6,781	27,095	13,086	17,362	1,206	0	187,522
515	PRAIRIE STATE	61,665	3,359	6,302	6,630	14,837	661	0	93,454
521	REND LAKE	47,159	4,638	18,319	13,179	3,834	3,806	0	90,935
537	RICHLAND	34,705	4,502	17,481	5,639	4,900	0	0	67,227
511	ROCK VALLEY	113,001	6,938	18,789	11,842	17,199	399	0	168,168
518	SANDBURG	31,602	3,819	4,229	9,665	3,750	519	0	53,584
506	SAUK VALLEY	32,586	4,004	5,701	6,005	4,924	0	0	53,220
531	SHAWNEE	32,812	5,333	3,706	7,236	3,353	6,704	0	59,144
510	SOUTH SUBURBAN	64,351	13,343	5,746	17,468	23,571	5,335	0	129,814
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	135,750	20,649	42,374	14,415	27,859	0	0	241,047
534	SPOON RIVER	26,124	1,078	6,407	3,141	2,903	0	0	39,653
504	TRITON	137,921	14,860	26,279	15,360	18,144	12,822	0	225,386
516	WAUBONSEE	102,151	11,042	10,268	11,441	17,003	11,742	0	163,647
539	WOOD	<u>31,556</u>	<u>4,320</u>	<u>6,430</u>	<u>4,158</u>	<u>4,759</u>	<u>0</u>	<u>0</u>	<u>51,223</u>
<b>STATE TOTALS</b>		<b>3,813,299</b>	<b>420,144</b>	<b>702,701</b>	<b>501,501</b>	<b>639,360</b>	<b>527,733</b>	<b>48</b>	<b>6,604,786</b>

Appendix B

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

ILLINOIS COMMUNITY COLLEGE BOARD - UNIT COST ANALYSIS  
COST BY STUDENT CREDIT HOUR BY CIP WITHIN PCS  
STATE REPORT  
ACADEMIC YEAR 2008-09

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	010102		135.00	27.20	0.56	0.00	123.84	28.51	180.10
11	010103		1948.00	94.25	32.18	0.01	90.68	32.43	249.55
11	010106		57.00	69.44	0.00	0.00	115.77	25.07	210.28
11	010201		504.00	97.71	29.17	0.23	82.10	29.75	238.96
11	010607		48.00	164.38	116.40	0.00	80.14	36.81	397.72
11	010901		1473.00	108.41	27.37	0.10	94.64	31.62	262.15
11	011102		1196.00	135.03	19.15	0.12	114.44	29.01	297.75
11	011103		667.00	176.75	53.70	0.30	102.10	36.15	368.99
11	011201		1730.00	119.52	43.39	0.20	92.72	29.72	285.56
11	030101		93.00	119.77	4.37	0.00	130.63	22.33	277.10
11	040201		2213.00	161.12	22.86	0.33	78.30	26.00	288.61
11	050101		519.00	101.79	4.68	0.00	49.75	16.59	172.81
11	050103		813.00	90.62	0.71	0.00	100.25	44.09	235.67
11	050104		309.00	105.54	30.19	0.00	90.68	29.59	256.01
11	050107		2664.00	52.42	3.62	0.00	96.16	38.05	190.25
11	050108		792.00	79.24	0.83	0.00	71.31	28.63	180.02
11	050110		249.00	62.92	10.20	0.00	90.95	26.99	191.07
11	050112		54.00	72.54	11.76	0.00	90.95	26.99	202.24
11	050201		2358.00	130.83	21.32	0.00	117.94	55.97	326.06
11	050202		330.00	67.65	1.88	0.00	117.88	41.41	228.82
11	050207		1665.00	94.60	5.30	0.00	114.30	36.35	250.56
11	050299		585.00	78.12	3.56	0.00	88.38	32.00	202.05
11	090102		4497.00	78.96	10.72	0.33	97.61	32.19	219.82
11	090401		3321.00	184.97	20.06	0.14	99.57	31.16	335.91
11	090402		870.00	137.87	33.87	0.94	107.91	55.04	335.63
11	090701		1689.00	100.82	20.26	1.63	93.49	30.90	247.10



	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 090702	612.00	173.24	7.80	5.56	51.70	20.69	258.98
11 090902	168.00	94.36	10.92	0.00	80.14	36.81	222.22
11 090903	381.00	131.03	11.33	0.00	97.34	43.48	283.19
11 099997	364.00	114.21	40.13	0.03	88.56	18.13	261.07
11 099998	136.00	410.75	8.00	0.23	71.20	22.36	512.54
11 099999	6.00	91.50	1.67	1.17	121.79	67.32	283.44
11 100304	1032.00	158.54	141.13	0.79	151.16	25.88	477.50
11 110101	18462.00	89.21	10.35	0.22	91.57	30.66	222.01
11 110103	1197.00	83.95	3.53	0.00	119.63	34.97	242.08
11 110201	6586.00	120.51	15.69	0.00	105.59	35.86	277.64
11 110202	4049.00	135.05	30.44	0.19	97.92	36.49	300.08
11 110401	148.00	177.84	7.95	0.00	117.61	35.32	338.71
11 110501	686.00	155.76	8.60	0.03	67.07	25.01	256.47
11 110801	240.00	141.61	11.24	4.09	91.93	39.27	288.15
11 110802	30.00	153.47	128.87	0.00	99.27	30.84	412.43
11 110803	1329.00	253.90	53.30	0.62	107.05	30.86	445.72
11 110901	13400.00	103.97	7.16	0.64	91.15	31.68	234.60
11 119997	60.00	150.88	3.25	0.00	84.81	25.96	264.91
11 120406	109.00	164.88	76.09	0.83	61.02	16.55	319.37
11 130101	4735.00	98.24	11.47	0.04	99.46	26.01	235.21
11 130201	1320.00	67.41	4.83	0.00	94.80	39.45	206.48
11 130501	3526.00	82.84	7.59	0.02	93.46	30.61	214.52
11 130604	165.00	73.53	58.65	0.00	95.80	31.67	259.65
11 130701	27.00	83.96	3.52	0.00	119.63	34.97	242.08
11 130901	13679.00	66.59	6.29	0.08	92.76	30.11	195.83
11 131001	8664.00	57.13	8.79	0.07	95.60	32.48	194.07
11 131202	24935.00	98.38	12.15	0.47	89.99	29.48	230.47
11 131209	417.00	64.94	4.90	0.06	74.59	17.34	161.83
11 131210	2211.00	76.14	12.00	0.14	98.66	34.72	221.66
11 131299	16.00	72.63	0.88	0.00	81.84	26.95	182.29

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 131301	126.00	198.45	53.31	0.00	90.00	30.47	372.22
11 131307	41589.00	69.24	14.73	1.06	98.17	31.89	215.09
11 131314	1866.00	50.87	28.77	0.50	88.82	27.70	196.66
11 131315	240.00	123.33	7.82	0.00	109.58	38.87	279.60
11 131401	444.00	77.38	13.41	0.00	125.05	27.41	243.26
11 139996	4.00	157.50	3.75	0.00	61.15	39.99	262.39
11 139997	1615.00	107.04	19.57	0.14	81.26	25.08	233.09
11 139998	1544.00	131.01	5.44	0.06	88.22	27.02	251.75
11 140101	538.00	134.75	54.08	3.36	94.63	29.57	316.38
11 141001	515.00	143.15	24.01	0.41	71.66	24.39	263.61
11 141101	2834.00	181.91	19.49	0.64	94.91	32.53	329.48
11 141201	3502.00	224.27	23.22	1.11	83.99	29.67	362.26
11 149997	32.00	161.53	17.03	0.00	84.75	31.18	294.49
11 151302	3466.00	204.97	24.72	0.62	99.91	39.77	369.99
11 160102	840.00	75.35	13.15	0.00	122.07	28.34	238.92
11 160201	33.00	82.30	3.67	0.06	74.59	17.34	177.95
11 160301	1512.00	172.28	20.88	0.01	93.14	26.21	312.51
11 160302	3650.00	83.26	17.97	0.00	110.98	33.81	246.01
11 160303	160.00	96.72	80.54	0.00	99.27	30.84	307.36
11 160402	392.00	66.90	27.63	0.00	113.06	29.14	236.73
11 160407	444.00	104.98	63.01	0.00	99.09	30.15	297.23
11 160501	4230.00	84.76	9.56	0.02	100.77	33.09	228.20
11 160901	8822.00	88.98	15.23	0.04	98.09	33.14	235.48
11 160902	1701.00	84.09	24.84	0.00	96.84	31.27	237.05
11 160905	76507.00	78.31	12.44	0.07	97.73	32.53	221.08
11 160996	288.00	82.29	3.68	0.07	74.59	17.34	177.96
11 160997	93.00	66.14	4.71	0.00	90.95	26.99	188.79
11 161001	36.00	254.75	44.97	0.00	102.79	25.32	427.82
11 161101	1602.00	68.03	25.29	0.02	97.33	30.49	221.16
11 161102	147.00	107.54	80.54	0.00	99.27	30.84	318.19

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 161203	195.00	267.26	16.61	0.00	113.41	30.91	428.18
11 161601	138.00	49.78	1.12	0.00	67.32	17.39	135.61
11 169996	636.00	111.31	12.93	1.12	86.40	34.24	245.99
11 169997	96.00	62.13	4.55	0.00	97.82	36.59	201.08
11 169998	119.00	310.37	35.56	0.00	97.92	42.68	486.53
11 190402	2022.00	187.61	23.85	0.23	102.36	32.87	346.92
11 190501	4063.00	67.33	22.32	0.00	96.61	32.95	219.20
11 190504	22696.00	61.10	10.29	1.69	93.47	30.10	196.64
11 190601	33.00	353.09	0.00	0.00	92.49	47.80	493.39
11 190901	807.00	137.16	20.45	0.39	89.67	28.16	275.82
11 199997	275.00	206.20	26.65	0.33	49.64	19.34	302.16
11 230101	23682.00	97.01	10.93	0.55	97.43	34.53	240.46
11 230401	385673.00	83.97	8.71	0.39	96.61	32.05	221.73
11 230501	5703.00	137.26	10.19	0.25	100.88	31.92	280.50
11 230701	32947.00	103.07	9.99	0.23	94.53	31.54	239.37
11 230801	5952.00	153.46	10.65	0.20	98.07	32.71	295.09
11 231001	182885.00	78.17	8.47	0.18	96.85	31.94	215.61
11 231002	117.00	102.41	5.21	0.00	92.01	42.94	242.57
11 231101	591.00	47.07	0.28	0.00	62.16	18.83	128.35
11 239996	14.00	49.79	1.14	0.00	67.32	17.39	135.64
11 239997	227.00	217.03	10.69	0.11	99.21	28.65	355.69
11 239998	18.00	153.22	0.00	0.00	7.85	0.00	161.07
11 240101	21.00	118.00	3.29	2.29	121.79	67.32	312.68
11 240102	51195.00	53.24	9.81	0.62	89.95	32.76	186.38
11 240103	63838.00	68.89	8.41	0.10	100.97	32.42	210.79
11 240104	57.00	29.86	5.26	0.00	92.01	42.94	170.07
11 240197	1960.00	81.01	10.21	0.40	88.51	33.41	213.54
11 240198	2132.00	149.43	13.19	0.39	86.36	26.84	276.21
11 240199	2615.00	417.86	69.77	0.92	90.53	28.19	607.27
11 260101	174064.00	78.27	13.37	0.70	96.12	33.27	221.74

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 260102	78.00	191.86	7.85	3.88	61.15	39.99	304.73
11 260202	100.00	83.86	29.12	1.65	97.89	26.37	238.89
11 260301	5084.00	87.00	17.30	0.81	98.94	37.40	241.44
11 260403	145800.00	82.80	13.27	0.71	92.85	31.78	221.41
11 260502	40565.00	100.42	14.24	0.69	95.13	33.03	243.49
11 260503	64.00	166.52	11.47	0.00	176.25	51.05	405.28
11 260701	2846.00	128.08	13.87	0.92	93.20	31.39	267.44
11 260702	63.00	116.89	88.68	0.00	80.14	36.81	322.52
11 260801	4449.00	99.43	14.65	0.45	96.76	33.08	244.37
11 261201	15.00	108.53	10.00	0.00	112.02	46.10	276.66
11 261301	2963.00	136.33	21.91	1.31	88.75	32.76	281.07
11 261302	390.00	84.25	22.94	1.53	86.69	27.02	222.43
11 261305	24360.00	78.48	13.25	0.55	101.05	31.50	224.83
11 269997	24.00	231.50	0.00	0.00	115.77	25.07	372.34
11 270101	158782.00	75.82	8.88	0.26	96.18	32.25	213.38
11 270103	5281.00	82.96	7.22	0.11	73.69	26.65	190.63
11 270199	1512.00	134.41	42.63	0.00	99.00	30.51	306.55
11 270301	87984.00	75.07	8.95	0.22	93.23	31.32	208.80
11 270399	33.00	73.03	11.45	0.00	90.95	26.99	202.42
11 270501	74559.00	69.41	8.28	0.22	97.06	32.69	207.67
11 280101	18.00	78.83	0.61	0.00	93.58	34.40	207.42
11 280301	57.00	34.67	1.40	0.02	103.07	36.11	175.27
11 280401	30.00	0.00	0.00	0.00	112.02	46.10	158.13
11 300101	7823.00	65.47	11.95	0.16	88.65	27.87	194.10
11 300197	1274.00	164.05	31.41	0.32	97.18	35.15	328.12
11 300199	400.00	559.32	87.61	30.19	95.59	28.68	801.39
11 300497	822.00	106.57	19.84	0.00	92.03	27.68	246.11
11 301401	114.00	116.15	46.83	0.00	109.98	33.01	305.97
11 302301	111.00	98.50	15.25	0.00	105.97	27.14	246.87
11 310101	627.00	85.32	20.31	1.71	107.63	34.50	249.48

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 310301	117.00	154.01	37.79	0.48	78.78	26.01	297.07
11 310501	71524.00	65.39	16.71	1.01	88.75	31.02	202.89
11 310504	315.00	49.61	8.95	1.92	105.01	31.26	196.75
11 319998	69.00	104.49	26.14	0.06	142.44	25.88	299.01
11 319999	114.00	39.48	70.05	0.00	111.27	66.45	287.25
11 380101	56069.00	68.60	8.82	0.15	97.00	30.99	205.56
11 380102	19491.00	67.54	7.05	0.29	97.16	31.96	204.01
11 380103	32478.00	62.49	7.18	0.17	104.76	33.60	208.19
11 380201	39469.00	56.22	6.13	0.22	98.48	32.40	193.44
11 389997	360.00	94.72	6.68	0.01	111.26	28.92	241.60
11 400101	16684.00	97.25	16.36	0.34	99.88	35.42	249.25
11 400201	23184.00	74.02	11.05	0.86	97.90	34.16	217.99
11 400401	8307.00	89.20	7.74	0.39	93.67	29.46	220.46
11 400501	111176.00	86.65	14.67	1.58	96.10	33.27	232.26
11 400502	12.00	1173.67	61.17	0.00	89.47	30.48	1354.79
11 400503	12818.00	149.77	14.93	0.24	93.05	31.66	289.66
11 400504	14978.00	151.66	23.84	2.14	99.19	33.16	309.99
11 400601	31428.00	88.65	13.88	0.36	92.69	28.52	224.10
11 400603	1159.00	106.84	20.42	0.05	125.91	28.33	281.55
11 400607	2511.00	68.51	13.60	0.03	101.54	28.90	212.57
11 400801	34046.00	120.82	16.13	0.40	95.97	31.29	264.61
11 409996	360.00	186.36	42.94	0.00	110.28	38.06	377.65
11 409997	34.00	37.44	23.56	0.00	156.63	24.63	242.26
11 420101	207904.00	54.51	5.31	0.08	98.08	32.02	190.01
11 420301	972.00	74.90	6.27	0.01	77.12	29.88	188.18
11 420701	86703.00	72.50	9.62	0.12	95.93	32.53	210.70
11 420901	2079.00	53.66	15.31	0.13	96.36	29.73	195.19
11 421101	270.00	111.61	5.47	0.02	87.55	32.25	236.90
11 421601	25912.00	63.78	4.22	0.11	96.70	33.77	198.58
11 421801	5907.00	70.86	5.74	0.07	91.83	30.97	199.48

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 429996	30.00	126.93	10.43	0.00	92.49	47.80	277.67
11 430102	3717.00	66.54	10.28	0.03	89.51	34.71	201.07
11 430103	16121.00	53.53	7.17	0.12	86.84	30.76	178.41
11 430104	4994.00	56.91	7.33	0.02	97.35	31.77	193.39
11 430106	1554.00	153.84	3.56	0.01	88.13	31.80	277.33
11 430199	30.00	107.07	26.83	0.00	85.58	29.73	249.21
11 440401	36.00	156.47	110.92	0.00	111.27	66.45	445.10
11 440701	2181.00	79.96	9.89	0.09	104.15	31.86	225.95
11 450101	19033.00	80.09	20.51	0.00	100.21	36.02	236.84
11 450201	35808.00	65.68	7.96	0.10	99.48	32.16	205.38
11 450301	1960.00	127.25	9.51	0.18	107.86	34.28	279.07
11 450401	15009.00	60.72	10.12	0.13	97.63	34.21	202.82
11 450601	93397.00	67.99	6.22	0.12	97.03	32.41	203.78
11 450701	39514.00	62.95	8.46	0.39	98.40	32.85	203.05
11 450901	4626.00	78.97	10.32	0.06	91.77	30.73	211.85
11 451001	67926.00	63.43	6.73	0.19	94.98	31.66	196.98
11 451101	159528.00	57.80	6.40	0.09	96.80	31.64	192.73
11 459997	3533.00	73.38	6.02	0.07	100.64	32.88	212.98
11 459998	212.00	273.81	3.19	0.01	103.20	36.62	416.83
11 459999	155.00	211.31	24.16	1.99	97.75	37.10	372.31
11 500101	3117.00	60.59	7.62	0.07	92.53	27.42	188.23
11 500201	94.00	156.19	14.38	0.09	64.71	21.96	257.33
11 500301	1061.00	147.63	15.40	0.14	116.05	28.44	307.65
11 500302	424.00	150.44	12.78	0.01	97.90	23.00	284.13
11 500401	11350.00	145.87	17.35	5.43	92.59	33.93	295.17
11 500402	1119.00	96.67	35.09	0.49	122.49	37.64	292.37
11 500408	314.00	125.49	6.69	0.02	70.28	15.22	217.71
11 500409	622.00	166.06	60.33	0.25	104.90	31.99	363.53
11 500501	13200.00	84.72	22.89	0.70	86.59	31.24	226.14
11 500502	1242.00	145.12	34.14	0.87	78.25	27.45	285.83

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 500504	598.00	144.53	16.24	0.00	102.49	36.85	300.11
11 500505	129.00	131.05	5.73	0.00	152.67	42.47	331.93
11 500506	5440.00	147.55	42.44	1.23	96.62	37.42	325.25
11 500507	794.00	101.09	68.95	0.46	66.56	21.11	258.16
11 500599	3478.00	127.12	7.01	0.37	34.31	9.83	178.65
11 500601	2631.00	76.17	11.07	0.42	130.64	28.01	246.31
11 500602	19646.00	68.90	10.48	0.32	98.01	31.02	208.73
11 500605	10283.00	119.89	28.63	0.25	98.66	29.76	277.19
11 500701	50325.00	63.92	9.77	0.28	95.67	32.01	201.66
11 500703	19113.00	76.04	15.42	0.29	95.96	32.81	220.52
11 500705	16911.00	151.65	19.39	0.43	100.61	33.24	305.31
11 500706	36.00	84.33	4.19	0.00	61.15	39.99	189.67
11 500708	5437.00	208.86	25.10	0.45	101.87	33.81	370.09
11 500709	789.00	243.47	38.57	0.35	113.52	37.93	433.85
11 500710	666.00	202.73	23.50	0.85	97.20	34.67	358.95
11 500711	6909.00	182.78	28.20	0.34	104.54	32.93	348.78
11 500712	30.00	0.00	0.00	0.00	90.95	26.99	117.94
11 500713	1041.00	120.52	31.49	0.69	105.57	34.43	292.71
11 500799	23.00	678.17	162.91	0.00	161.48	45.48	1048.05
11 500901	2316.00	39.73	7.52	0.78	86.25	30.17	164.45
11 500902	58224.00	63.68	13.55	0.90	96.87	33.83	208.82
11 500903	17517.00	221.66	54.58	2.26	97.09	31.68	407.27
11 500904	11353.00	133.08	25.65	1.11	102.22	33.66	295.71
11 500910	395.00	65.53	19.60	0.39	95.99	34.52	216.04
11 500999	22.00	57.45	6.41	0.00	61.15	39.99	165.00
11 509996	1005.00	131.81	22.54	11.27	101.90	36.44	303.96
11 509997	853.00	222.53	26.60	1.53	88.11	27.77	366.55
11 509998	27.00	70.93	29.93	7.41	92.39	32.13	232.78
11 509999	665.00	237.78	47.63	0.64	118.75	56.05	460.84
11 512201	1690.00	54.62	15.30	0.31	73.14	30.18	173.55

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11 520101	85595.00	72.26	8.85	0.19	96.51	32.38	210.18
11 520201	3762.00	87.52	10.12	0.32	75.61	25.82	199.39
11 520301	78996.00	81.21	8.10	0.10	95.33	31.61	216.36
11 520801	426.00	90.44	6.34	0.04	68.35	19.25	184.42
11 520803	117.00	78.94	9.87	0.00	90.95	26.99	206.75
11 521001	480.00	41.05	1.94	0.38	70.57	24.99	138.92
11 521002	702.00	60.05	22.19	0.00	103.31	39.37	224.92
11 521101	885.00	86.82	7.46	0.27	75.01	21.77	191.34
11 521401	15284.00	73.03	10.11	0.10	95.48	33.20	211.93
11 529997	336.00	84.55	9.94	0.13	113.72	34.17	242.51
11 529998	325.00	37.15	4.48	0.00	68.65	25.96	136.25
11 540101	49171.00	60.83	5.41	0.06	91.60	30.88	188.78
11 540102	82034.00	56.23	6.05	0.09	96.48	32.27	191.12
11 540103	105.00	214.35	17.82	0.15	45.76	21.39	299.47
11 540106	6676.00	78.49	6.12	0.03	97.00	30.18	211.83
11 540196	1545.00	66.61	4.42	0.02	100.48	38.05	209.59
11 549996	9569.00	82.73	17.74	0.10	98.13	34.18	232.88
11 549997	96.00	64.94	4.90	0.06	74.59	17.34	161.82
12 010101	2576.00	111.13	27.01	0.04	88.84	30.39	257.41
12 010105	318.00	110.29	41.62	0.00	116.55	32.85	301.30
12 010201	1811.00	104.42	23.94	0.18	80.94	26.62	236.10
12 010301	1036.00	131.16	39.00	0.02	86.85	27.58	284.61
12 010302	2690.00	121.93	46.21	0.04	103.77	30.37	302.33
12 010304	2488.00	119.47	38.24	0.86	83.39	26.26	268.23
12 010507	955.00	158.31	12.30	0.38	126.94	37.40	335.32
12 010601	563.00	133.60	50.55	3.20	100.65	27.42	315.42
12 010602	688.00	150.16	65.38	0.41	113.75	29.14	358.83
12 010603	5319.00	131.07	57.89	1.55	91.17	28.88	310.57
12 010604	1156.00	161.22	41.14	1.52	78.21	24.45	306.55
12 010605	2383.00	147.50	49.20	0.63	88.75	29.02	315.10



	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 010606	541.00	96.71	35.95	1.55	81.63	24.56	240.40
12 010607	1323.00	104.89	33.03	1.43	76.34	24.64	240.33
12 010610	51.00	158.98	50.75	0.00	116.94	30.47	357.13
12 019994	33.00	123.73	1.03	0.00	111.74	42.15	278.65
12 019995	126.00	291.87	101.96	0.02	81.38	30.37	505.61
12 019996	21.00	0.00	42.86	0.00	111.08	33.07	187.01
12 019997	1029.00	187.23	84.03	1.42	93.67	31.31	397.66
12 019998	3873.00	181.54	57.09	0.62	87.52	29.38	356.15
12 019999	269.00	175.44	65.19	0.58	109.51	35.90	386.63
12 030101	69.00	118.62	3.57	0.00	103.97	25.72	251.88
12 030201	131.00	113.29	50.34	0.00	118.48	27.39	309.50
12 030301	28.00	64.43	3.46	0.00	111.58	22.18	201.66
12 030501	42.00	94.24	0.00	0.00	115.77	25.07	235.08
12 030511	33.00	72.00	0.00	0.00	144.86	20.99	237.85
12 030601	90.00	0.00	40.00	0.00	144.86	20.99	205.85
12 039998	6.00	72.00	0.00	0.00	144.86	20.99	237.85
12 090401	704.00	214.23	33.08	2.86	93.85	32.81	376.83
12 090701	933.00	79.74	73.21	0.00	98.54	59.73	311.21
12 090702	36.00	125.25	4.44	20.17	107.64	46.36	303.87
12 090902	555.00	73.37	13.31	0.00	104.31	38.96	229.94
12 090903	2152.00	76.86	9.26	0.45	98.36	37.43	222.37
12 099998	205.00	179.13	40.54	1.63	70.07	40.65	332.03
12 100101	389.00	186.05	23.15	2.87	94.48	28.52	335.07
12 100201	866.00	182.31	35.84	2.58	95.35	35.60	351.69
12 100202	1416.00	111.52	52.74	2.26	94.12	38.04	298.68
12 100203	225.00	140.56	11.63	0.99	78.60	20.21	251.98
12 100299	28.00	36.43	0.00	0.00	7.85	0.00	44.28
12 100301	998.00	64.63	14.93	0.38	91.05	34.94	205.93
12 100302	147.00	249.86	11.13	5.35	42.70	13.15	322.20
12 100303	7942.00	136.82	20.77	4.10	85.21	35.98	282.88

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 100304	2640.00	109.91	7.99	1.02	99.77	36.37	255.07
12 100305	2270.00	195.52	20.96	5.03	84.50	26.49	332.50
12 109995	80.00	14.11	0.60	0.14	30.03	11.88	56.76
12 109997	659.00	237.35	16.08	1.81	91.44	30.36	377.04
12 109998	244.00	37.96	106.40	2.18	78.80	39.51	264.85
12 109999	63.00	30.48	1.30	0.30	30.03	11.88	73.99
12 110101	3000.00	111.62	0.06	0.04	123.02	32.48	267.22
12 110103	177.00	104.54	9.30	1.42	131.43	41.36	288.06
12 110201	40968.00	116.16	14.49	1.75	96.04	31.27	259.72
12 110202	307.00	140.11	8.60	1.03	114.80	34.31	298.84
12 110203	451.00	68.34	8.78	0.67	112.91	42.17	232.87
12 110301	953.00	26.37	3.26	0.00	64.37	39.22	133.22
12 110501	1276.00	153.25	28.74	1.09	89.17	28.11	300.35
12 110601	11678.00	104.90	8.27	0.09	98.01	33.49	244.75
12 110801	7432.00	104.16	7.64	2.59	81.53	29.06	224.98
12 110802	5276.00	126.05	12.31	1.10	91.76	31.50	262.71
12 110901	32930.00	119.83	17.30	1.29	88.13	28.61	255.15
12 111001	117.00	102.64	3.28	0.00	67.52	37.47	210.91
12 111002	564.00	202.97	38.37	0.42	84.62	26.66	353.04
12 111003	1144.00	166.24	16.72	1.23	87.93	30.86	302.98
12 111099	2303.00	114.73	6.52	2.41	85.64	33.83	243.13
12 119997	60.00	38.27	2.58	0.00	51.68	24.34	116.87
12 119998	12.00	1138.92	0.00	0.00	115.77	25.07	1279.75
12 120301	1072.00	89.24	40.83	0.00	112.68	30.76	273.50
12 120401	13526.00	104.05	22.88	0.91	87.62	25.99	241.45
12 120409	554.00	98.58	20.28	0.00	82.79	24.90	226.55
12 120410	161.00	228.52	6.65	0.00	82.63	26.04	343.84
12 120412	1526.00	94.56	18.95	0.00	88.94	27.37	229.82
12 120413	1460.00	65.25	46.54	0.00	67.01	26.90	205.70
12 120501	9031.00	125.34	44.14	3.46	99.10	46.43	318.46

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 120502	102.00	107.71	20.06	0.66	54.76	27.72	210.91
12 120503	17292.00	100.78	32.29	3.84	88.92	35.95	261.79
12 120504	16038.00	90.58	34.40	1.65	95.81	38.89	261.33
12 120505	45.00	43.98	75.56	0.00	92.01	42.94	254.48
12 120506	186.00	77.53	10.66	0.00	93.83	23.97	205.99
12 120507	595.00	141.62	29.79	2.69	83.11	30.05	287.27
12 129994	124.00	57.10	5.94	0.06	81.87	24.00	168.96
12 129996	211.00	146.12	45.35	0.07	87.17	26.18	304.90
12 129997	291.00	158.60	30.16	7.34	89.60	32.67	318.36
12 129998	798.00	176.28	37.38	5.90	105.36	39.05	363.97
12 129999	21.00	65.05	4.19	0.00	73.29	22.47	164.99
12 130501	30.00	275.03	30.90	20.17	107.64	46.36	480.11
12 131501	964.00	172.32	34.72	2.27	118.30	36.16	363.77
12 131596	16.00	43.00	0.00	0.00	144.86	20.99	208.85
12 139998	7.00	116.71	0.00	0.00	43.46	11.57	171.74
12 150000	555.00	112.77	24.07	1.91	89.97	33.16	261.88
12 150101	2040.00	160.00	22.59	8.74	84.26	30.05	305.63
12 150201	1038.00	121.21	24.98	0.00	88.85	32.53	267.58
12 150303	14879.00	166.44	25.24	5.43	89.88	28.33	315.32
12 150304	90.00	141.08	24.94	0.00	81.84	26.95	274.81
12 150310	766.00	52.68	19.23	0.27	116.11	28.60	216.88
12 150401	533.00	161.84	57.14	0.00	80.14	36.81	335.93
12 150403	1101.00	115.03	24.33	2.51	96.97	33.26	272.10
12 150404	176.00	146.76	17.86	0.22	88.36	33.59	286.79
12 150405	624.00	117.40	15.41	27.79	76.53	26.64	263.78
12 150410	2628.00	113.31	16.09	3.73	70.32	26.04	229.50
12 150411	4758.00	144.67	29.58	4.31	88.42	31.50	298.47
12 150503	402.00	65.69	19.12	0.04	98.10	32.90	215.86
12 150505	93.00	130.57	21.52	2.51	121.79	67.32	343.70
12 150506	284.00	9.08	2.27	0.00	67.23	38.79	117.37

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 150507	396.00	46.13	28.11	0.00	104.32	45.65	224.21
12 150611	693.00	120.82	23.64	5.67	90.35	30.38	270.87
12 150612	350.00	236.39	35.35	0.10	57.52	21.10	350.45
12 150613	1519.00	158.81	28.24	3.56	81.52	25.97	298.10
12 150701	4985.00	46.09	10.39	0.92	46.97	17.89	122.25
12 150702	1377.00	118.14	29.23	4.84	83.17	29.57	264.96
12 150805	827.00	165.39	26.70	0.23	89.44	34.89	316.66
12 150901	5919.00	45.20	10.73	1.50	30.45	12.12	100.00
12 150903	775.00	100.35	3.42	0.10	54.77	34.22	192.85
12 151102	1068.00	127.94	20.89	0.03	85.42	31.02	265.30
12 151103	24.00	719.21	10.46	0.00	105.30	34.69	869.66
12 151201	2658.00	153.47	23.10	4.57	82.18	26.73	290.05
12 151202	526.00	171.55	50.35	0.00	112.39	40.02	374.30
12 151203	1483.00	130.39	68.01	0.00	79.85	24.33	302.58
12 151204	72.00	104.93	68.90	0.00	99.27	30.84	303.93
12 151301	11482.00	114.75	28.56	2.07	83.67	30.62	259.68
12 151302	13303.00	142.22	36.28	3.37	89.87	29.28	301.02
12 151303	6232.00	161.56	27.08	1.04	95.03	31.00	315.70
12 151304	500.00	145.50	27.95	0.12	82.19	28.49	284.25
12 151305	644.00	247.68	29.80	0.00	107.25	27.94	412.67
12 151306	669.00	129.86	30.35	0.52	81.25	27.74	269.72
12 159994	106.00	84.29	2.46	0.09	67.61	20.61	175.06
12 159995	637.00	205.61	42.63	7.59	95.29	26.31	377.43
12 159996	90.00	38.27	2.58	0.00	51.68	24.34	116.86
12 159997	457.00	157.23	52.04	6.97	81.12	30.75	328.12
12 159998	454.00	346.77	91.58	2.53	92.32	33.15	566.34
12 159999	20.00	278.80	7.80	0.00	123.73	33.09	443.42
12 160103	77.00	123.09	2.84	0.00	97.85	28.16	251.94
12 161603	8361.00	99.36	13.81	0.39	98.29	31.25	243.09
12 190501	30.00	105.93	14.50	0.00	116.94	30.47	267.84

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 190504	240.00	42.12	13.07	0.00	110.35	45.03	210.56
12 190699	6496.00	45.50	7.67	0.16	77.69	22.82	153.84
12 190702	42.00	97.62	25.21	0.00	61.15	39.99	223.97
12 190706	170.00	251.55	3.09	2.85	121.27	32.78	411.54
12 190708	1234.00	102.54	16.03	1.57	104.34	34.47	258.95
12 190709	36718.00	92.96	15.26	0.36	96.74	33.71	239.03
12 190902	237.00	192.45	83.14	0.00	132.80	41.14	449.52
12 199994	61.00	91.69	5.39	0.00	103.42	38.31	238.81
12 199995	172.00	268.11	1.06	0.04	54.05	19.48	342.74
12 199997	705.00	154.57	17.43	0.04	92.98	31.88	296.90
12 199998	3066.00	296.37	36.49	0.54	95.32	34.08	462.81
12 199999	156.00	195.66	26.97	0.09	85.69	32.34	340.75
12 220301	774.00	102.79	13.78	1.71	81.09	33.73	233.10
12 220302	11526.00	82.29	14.04	0.00	98.10	33.03	227.46
12 220303	693.00	100.51	11.47	0.12	106.30	30.33	248.73
12 229997	317.00	123.70	8.19	0.00	123.95	40.88	296.72
12 229998	360.00	228.20	9.97	0.00	90.21	31.46	359.83
12 229999	147.00	293.76	25.13	0.00	176.25	51.05	546.19
12 230401	13319.00	86.54	9.11	0.14	82.47	23.90	202.15
12 230501	1.00	189.00	53.00	0.00	88.38	32.00	362.38
12 231001	1111.00	77.06	9.74	0.01	99.57	33.77	220.15
12 231101	12107.00	140.05	14.78	0.28	102.23	37.00	294.34
12 239994	2.00	0.00	108.00	0.00	119.88	24.41	252.29
12 239998	12.00	1480.83	13.42	0.00	125.05	27.41	1646.71
12 240105	3487.00	70.52	20.64	0.45	98.02	36.95	226.58
12 249995	11.00	0.00	2380.91	0.00	119.88	24.41	2525.20
12 249997	440.00	266.76	9.64	0.00	102.15	31.65	410.19
12 249998	11.00	408.36	153.82	0.00	85.53	29.35	677.07
12 250301	2131.00	114.37	17.44	0.00	91.39	26.09	249.30
12 259997	105.00	0.00	0.00	0.00	90.95	26.99	117.94

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 259998	28.00	800.43	143.75	0.00	85.92	22.58	1052.67
12 260101	1169.00	126.46	11.83	0.00	116.80	36.07	291.16
12 260301	108.00	85.61	22.06	0.37	90.95	26.99	225.98
12 260403	2901.00	90.00	14.89	0.24	100.68	32.20	238.00
12 260910	3164.00	76.85	16.92	2.69	98.59	32.08	227.13
12 261001	5056.00	123.07	27.85	1.17	88.93	28.35	269.37
12 270101	1529.00	205.45	39.12	0.00	80.98	36.04	361.60
12 270301	40559.00	84.15	14.76	0.18	91.23	30.55	220.86
12 270501	93.00	193.20	1.41	0.00	111.84	29.32	335.77
12 310301	417.00	167.28	46.24	1.46	104.79	38.92	358.68
12 310501	496.00	113.78	16.77	0.14	103.82	34.58	269.09
12 319994	261.00	66.65	16.36	0.21	78.78	26.01	188.00
12 319997	31.00	153.94	39.19	0.45	92.32	27.59	313.49
12 319998	47.00	293.81	66.98	0.11	81.03	37.33	479.26
12 319999	4.00	744.50	182.75	2.25	78.78	26.01	1034.29
12 380101	208.00	67.22	4.34	0.11	132.48	39.39	243.53
12 400101	431.00	94.40	38.37	0.01	96.63	34.23	263.64
12 400401	45.00	136.22	44.78	33.04	94.39	32.20	340.64
12 400501	89.00	31.37	58.13	0.00	116.52	33.67	239.70
12 400801	2602.00	118.77	22.13	1.71	95.17	34.33	272.12
12 410205	228.00	46.76	56.25	0.00	80.14	36.81	219.96
12 410401	90.00	566.41	56.13	1277.63	132.80	41.14	2074.11
12 419995	2.00	2311.50	595.50	10.00	90.95	26.99	3034.94
12 419997	24.00	38.25	2.58	0.00	51.68	24.34	116.85
12 420101	2239.00	62.28	14.12	0.00	102.22	29.98	208.60
12 430102	5201.00	76.27	15.98	0.03	96.17	33.93	222.38
12 430103	879.00	118.20	24.39	0.00	95.48	38.11	276.18
12 430106	497.00	176.41	48.70	0.26	104.84	37.88	368.09
12 430107	54480.00	65.38	144.65	0.09	98.31	33.22	341.65
12 430109	3804.00	32.35	4.84	0.03	89.77	28.82	155.82

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 430199	612.00	64.89	5.50	0.05	111.57	35.89	217.90
12 430201	8881.00	68.90	33.56	0.63	97.09	32.50	232.68
12 430202	4096.00	74.76	31.11	0.97	106.24	33.88	246.95
12 430203	12845.00	73.59	28.27	0.69	93.28	30.81	226.65
12 430301	1375.00	50.31	18.80	0.00	100.25	35.29	204.65
12 439994	364.00	99.37	17.08	0.88	123.29	30.76	271.37
12 439995	93.00	260.06	3.59	0.00	68.34	14.15	346.14
12 439997	8366.00	56.55	137.20	0.05	131.29	39.44	364.53
12 439998	1111.00	200.12	17.28	1.58	103.17	31.91	354.06
12 439999	13.00	131.38	32.62	0.38	70.53	26.93	261.85
12 440401	18.00	47.50	215.33	0.00	85.58	29.73	378.14
12 440501	156.00	60.81	14.01	0.06	87.26	19.17	181.31
12 440701	6691.00	89.42	13.09	0.15	97.39	35.41	235.46
12 449995	206.00	73.60	10.27	0.36	50.88	17.35	152.46
12 449997	760.00	46.50	2.01	0.27	76.48	26.91	152.17
12 449998	1041.00	232.09	36.28	0.02	101.95	40.26	410.60
12 449999	82.00	57.49	8.06	0.20	58.51	18.86	143.11
12 450701	381.00	118.20	10.08	0.00	80.25	24.09	232.61
12 451101	414.00	75.98	8.81	2.78	101.61	34.45	223.63
12 460000	328.00	166.45	60.29	0.00	101.47	52.55	380.75
12 460101	2153.00	75.05	38.00	0.00	89.06	39.99	242.10
12 460199	280.00	12.81	4.06	0.00	98.39	36.46	151.72
12 460201	12438.00	94.54	23.88	2.35	94.78	32.81	248.36
12 460299	4784.00	28.23	9.02	0.01	84.20	27.59	149.04
12 460302	12976.00	58.43	19.55	2.00	91.19	31.79	202.96
12 460303	1301.00	169.09	65.19	0.00	109.28	52.08	395.64
12 460399	9142.00	9.07	15.15	0.01	84.88	30.51	139.61
12 460401	786.00	102.58	31.35	0.00	119.64	38.72	292.30
12 460402	500.00	23.04	0.59	0.04	81.62	28.70	133.99
12 460403	2918.00	102.63	28.23	1.02	100.85	32.47	265.20

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 460405	32.00	350.56	174.69	0.00	111.27	66.45	702.97
12 460408	1899.00	53.82	18.78	0.00	90.59	34.00	197.19
12 460499	5.00	191.20	49.40	0.20	98.93	17.34	357.07
12 460503	3376.00	70.47	22.04	0.09	92.31	36.48	221.39
12 460599	323.00	0.00	0.35	0.00	64.23	39.62	104.19
12 469994	494.00	100.78	39.14	0.00	97.06	48.55	285.53
12 469997	263.00	117.56	19.71	0.22	98.25	31.76	267.50
12 469998	127.00	78.42	35.85	3.81	104.47	35.50	258.04
12 469999	30.00	812.53	187.77	8.73	101.62	43.74	1154.39
12 470101	66.00	115.68	20.62	0.00	112.91	35.66	284.88
12 470103	711.00	187.55	35.12	6.89	82.39	28.87	340.83
12 470104	5744.00	140.36	16.48	1.27	95.03	32.60	285.75
12 470105	4878.00	144.01	32.69	0.25	87.62	32.61	297.18
12 470106	111.00	196.54	8.57	0.00	119.15	25.72	349.97
12 470199	1039.00	62.46	9.05	4.48	85.73	37.57	199.29
12 470201	25026.00	128.13	25.86	0.98	92.59	33.77	281.34
12 470302	1279.00	73.46	16.88	0.05	74.36	30.52	195.27
12 470303	6157.00	76.75	72.42	1.64	98.48	49.15	298.44
12 470501	129.00	106.45	31.17	0.00	79.70	23.51	240.82
12 470603	8610.00	116.46	30.02	2.63	99.82	32.60	281.54
12 470604	50799.00	147.72	26.61	2.49	93.36	33.44	303.62
12 470605	5587.00	132.15	14.58	0.73	54.60	17.80	219.86
12 470606	271.00	134.34	26.75	1.10	88.23	32.70	283.13
12 470609	3955.00	124.12	83.51	0.31	90.50	31.87	330.31
12 479994	108.00	165.94	75.09	24.14	123.86	39.69	428.72
12 479995	519.00	230.39	38.12	0.73	74.20	25.41	368.85
12 479996	508.00	114.00	17.73	0.80	97.19	29.98	259.70
12 479997	363.00	93.55	34.11	2.72	78.40	27.03	235.82
12 479998	1586.00	259.22	31.99	1.39	71.27	26.20	390.07
12 479999	24.00	77.71	16.67	0.13	105.12	36.85	236.47



	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 480501	150.00	389.53	85.31	0.00	68.28	26.52	569.64
12 480503	12878.00	78.29	10.12	0.92	54.80	20.23	164.36
12 480506	3940.00	59.38	11.45	0.20	97.97	36.70	205.69
12 480507	228.00	191.77	142.13	3.40	80.01	28.01	445.31
12 480508	29276.00	96.95	34.08	2.51	88.21	31.69	253.44
12 480520	746.00	198.16	20.87	6.67	61.83	21.40	308.93
12 489995	439.00	306.32	21.72	1.48	33.30	11.98	374.80
12 489997	891.00	125.09	26.66	0.73	95.71	34.72	282.91
12 489998	525.00	202.07	28.87	1.51	88.80	29.12	350.37
12 489999	1211.00	7.60	0.84	0.55	30.03	11.88	50.90
12 490101	15.00	0.00	268.33	0.00	113.50	32.96	414.80
12 490102	983.00	24.45	13.67	2.66	75.81	39.82	156.41
12 490105	24.00	119.21	81.08	28.92	96.48	32.31	358.00
12 490107	1120.00	15.82	7.27	2.69	75.89	39.94	141.60
12 490202	2535.00	0.28	10.75	0.00	80.37	36.87	128.27
12 490205	19105.00	36.62	75.23	3.80	101.32	28.88	245.85
12 490299	41.00	26.39	1.44	28.98	60.87	14.80	132.47
12 499994	21.00	67.52	37.10	0.00	84.75	31.18	220.54
12 499996	1.00	0.00	133.00	0.00	119.88	24.41	277.29
12 499998	268.00	193.49	163.59	0.00	111.90	32.57	501.55
12 500101	108.00	38.27	2.58	0.00	51.68	24.34	116.87
12 500401	15095.00	133.03	19.07	0.61	90.10	30.45	273.26
12 500406	6431.00	158.23	18.64	2.88	96.26	33.65	309.64
12 500407	1004.00	156.74	46.61	0.45	114.84	36.22	354.86
12 500408	2608.00	160.51	21.15	0.75	107.85	37.36	327.61
12 500409	285.00	63.67	53.59	2.90	80.14	36.81	237.11
12 500502	8.00	864.13	255.50	0.00	98.88	29.35	1247.85
12 500602	610.00	125.31	18.82	1.29	88.83	29.44	263.69
12 500605	16.00	123.44	0.00	0.00	115.77	25.07	264.27
12 500901	471.00	114.16	23.75	0.04	103.97	38.11	280.03

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 500904	213.00	69.76	6.39	18.02	111.84	43.50	249.52
12 509994	8.00	294.63	40.38	20.13	107.64	46.36	509.13
12 509995	142.00	429.06	48.96	0.00	75.23	21.03	574.27
12 509997	67.00	516.15	96.57	0.60	94.22	46.02	753.55
12 509998	155.00	448.57	68.46	9.70	85.43	29.31	641.46
12 510000	284.00	45.74	0.00	0.00	119.88	24.41	190.03
12 510202	252.00	0.00	1.37	0.00	112.02	46.10	159.49
12 510203	1078.00	141.59	13.41	0.00	90.95	26.99	272.94
12 510601	5957.00	236.69	48.83	5.45	93.34	37.48	421.78
12 510602	8499.00	264.40	123.88	0.52	98.38	34.80	521.99
12 510702	2276.00	116.16	16.89	0.57	89.72	33.19	256.53
12 510703	525.00	73.56	11.51	1.84	98.58	32.66	218.14
12 510705	167.00	110.59	6.33	0.22	108.49	31.20	256.82
12 510706	39.00	44.67	59.46	0.00	99.27	30.84	234.23
12 510707	15213.00	82.28	15.52	0.83	96.97	31.94	227.55
12 510708	843.00	111.05	11.41	0.03	83.45	28.90	234.84
12 510710	27051.00	76.68	15.05	0.41	87.43	30.31	209.88
12 510713	2147.00	127.96	26.10	0.87	86.86	29.00	270.79
12 510714	429.00	116.55	17.99	0.03	106.02	32.62	273.20
12 510716	17.00	27.35	2.47	8.29	80.91	31.22	150.25
12 510801	5983.00	120.02	23.03	1.13	104.91	34.18	283.26
12 510803	5099.00	151.65	39.05	0.02	102.88	34.86	328.46
12 510805	4814.00	83.38	56.58	1.27	99.08	37.02	277.33
12 510806	6169.00	189.17	27.81	4.11	82.37	26.40	329.87
12 510808	3111.00	181.83	98.35	0.10	85.64	36.63	402.56
12 510901	471.00	204.38	34.82	48.32	118.47	37.00	442.98
12 510902	449.00	163.07	26.49	0.05	84.94	31.27	305.82
12 510903	133.00	0.00	0.00	0.00	111.35	33.06	144.41
12 510904	52959.00	41.78	25.89	1.22	102.96	32.37	204.22
12 510905	1239.00	155.44	34.71	0.00	93.54	37.80	321.49

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 510907	18876.00	149.84	33.51	11.02	96.60	32.34	323.31
12 510908	9224.00	124.35	33.80	2.15	84.08	30.81	275.19
12 510909	5445.00	258.39	51.12	3.95	92.09	34.25	439.80
12 510910	3804.00	152.19	33.34	15.84	99.37	33.31	334.06
12 510911	706.00	244.97	17.49	0.00	98.80	43.26	404.52
12 510912	1810.00	150.91	38.20	0.00	98.56	43.20	330.87
12 510913	18.00	141.00	11.00	0.00	144.86	20.99	317.85
12 511004	5987.00	147.69	43.49	10.55	86.61	30.38	318.71
12 511009	45.00	104.62	0.00	0.00	115.77	25.07	245.46
12 511501	9850.00	110.90	18.92	0.08	97.39	32.73	260.02
12 511502	2132.00	146.81	14.51	0.02	65.09	14.84	241.28
12 511601	111715.00	247.29	34.83	2.53	99.47	34.13	418.25
12 511612	2521.00	214.63	24.95	0.14	88.88	42.15	370.74
12 511613	40055.00	189.14	40.78	0.76	88.62	32.72	352.01
12 511614	69818.00	110.40	19.80	1.01	96.39	31.66	259.25
12 511803	580.00	121.14	21.74	0.00	92.49	47.80	283.18
12 512602	673.00	45.00	0.89	0.55	30.03	11.88	88.35
12 512604	297.00	40.66	9.98	0.12	78.78	26.01	155.55
12 513104	2101.00	52.33	14.69	0.12	103.51	32.62	203.27
12 513501	9762.00	86.57	65.89	1.28	89.72	27.65	271.11
12 513502	1.00	46.00	0.00	0.00	80.14	36.81	162.95
12 513704	10.00	84.00	3.50	0.00	119.63	34.97	242.09
12 519994	1196.00	94.34	17.58	0.20	85.38	29.60	227.10
12 519995	180.00	79.85	6.39	0.99	53.98	19.42	160.63
12 519996	1288.00	115.48	34.07	1.82	91.51	30.69	273.57
12 519997	4505.00	56.40	15.34	0.51	61.72	24.10	158.07
12 519998	24775.00	189.35	37.81	3.75	94.51	33.70	359.13
12 519999	1744.00	140.14	24.39	2.38	87.67	29.37	283.94
12 520101	3101.00	126.02	5.19	0.01	106.51	30.40	268.14
12 520201	19964.00	75.36	12.11	0.11	94.46	31.74	213.78

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 520202	60.00	100.63	18.88	0.00	83.00	28.64	231.16
12 520203	1486.00	99.47	26.50	0.12	78.89	23.85	228.83
12 520204	3286.00	91.97	16.11	0.68	88.47	30.28	227.51
12 520205	1648.00	63.31	21.40	0.51	114.42	34.39	234.03
12 520208	129.00	59.33	5.86	0.00	112.65	35.53	213.37
12 520302	21546.00	103.61	10.54	0.39	96.87	30.54	241.95
12 520401	24114.00	101.56	18.55	1.58	95.35	33.17	250.21
12 520402	200.00	67.41	52.03	0.00	158.65	46.19	324.28
12 520406	110.00	83.95	3.54	0.00	119.63	34.97	242.08
12 520407	60771.00	89.59	17.52	0.56	91.95	33.15	232.78
12 520408	28290.00	83.11	19.82	0.37	87.21	31.50	222.02
12 520409	2477.00	59.16	41.75	1.00	87.81	27.64	217.37
12 520411	247.00	126.75	10.91	0.12	87.11	31.22	256.11
12 520701	7716.00	93.20	17.56	1.37	101.67	34.18	247.98
12 520703	129.00	76.91	10.19	0.00	95.48	31.45	214.03
12 520803	3165.00	91.35	25.48	0.32	94.70	30.67	242.52
12 520804	69.00	83.77	0.03	0.00	76.78	24.84	185.42
12 520807	1010.00	86.96	29.98	0.88	97.11	34.02	248.95
12 520902	3715.00	135.02	32.08	4.63	95.48	35.45	302.66
12 520904	159.00	233.25	74.53	0.00	91.13	29.70	428.61
12 521001	6360.00	86.37	14.30	0.04	92.06	30.45	223.22
12 521002	303.00	64.22	8.43	0.00	99.22	41.01	212.89
12 521003	5071.00	77.34	7.97	0.30	90.85	34.26	210.71
12 521101	861.00	106.42	27.02	0.03	129.56	32.50	295.53
12 521401	3775.00	114.83	12.68	0.26	94.36	28.95	251.09
12 521402	1381.00	60.17	7.69	0.01	94.20	29.46	191.54
12 521501	2587.00	103.92	24.35	0.00	84.53	27.91	240.72
12 521803	660.00	98.63	10.46	0.11	98.44	36.06	243.70
12 521804	1638.00	93.99	8.17	0.14	99.63	35.21	237.13
12 521902	1029.00	113.69	38.05	0.52	107.10	36.54	295.91

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 521905	1407.00	144.27	30.18	0.33	74.37	24.03	273.19
12 521907	182.00	97.16	86.05	0.03	110.48	61.24	354.96
12 521909	27.00	134.15	6.81	0.00	92.01	42.94	275.91
12 529994	1615.00	61.30	3.52	0.02	93.29	21.81	179.94
12 529995	424.00	400.60	41.28	2.47	92.46	41.07	577.88
12 529996	207.00	212.83	24.39	1.37	93.11	37.87	369.58
12 529997	2373.00	111.26	12.85	0.80	106.02	34.78	265.71
12 529998	3869.00	230.50	32.16	2.60	88.78	28.71	382.75
12 529999	748.00	107.80	17.62	1.97	94.05	32.37	253.80
14 320101	734.00	75.41	14.59	0.00	80.18	31.60	201.78
14 320103	138381.00	91.13	14.21	0.38	102.67	35.47	243.86
14 320104	414115.00	58.57	9.42	0.11	99.68	33.94	201.73
14 320105	19.00	2477.00	225.00	7.11	75.73	26.67	2811.50
14 320113	86111.00	83.15	18.20	0.34	97.93	34.69	234.31
15 161601	16.00	0.00	0.00	0.00	133.72	43.65	177.37
15 320199	32.00	66.09	4.66	0.00	67.32	17.39	155.46
16 010101	18.00	63.17	28.44	0.00	114.21	40.08	245.90
16 010201	28.00	198.21	417.71	0.00	116.94	30.47	763.34
16 010302	520.00	4.53	0.58	1.28	114.94	30.18	151.51
16 010304	3.00	40.00	51.33	0.00	85.58	29.73	206.64
16 010505	219.00	29.68	28.56	0.00	81.84	26.95	167.03
16 010507	500.00	0.00	0.00	0.00	124.80	33.09	157.89
16 010601	192.00	150.23	134.50	6.11	70.61	26.63	388.08
16 010602	27.00	133.15	65.63	2.15	70.53	26.93	298.39
16 010603	691.00	58.89	90.29	4.23	70.55	25.50	249.45
16 010604	168.00	49.46	137.09	4.48	70.53	26.93	288.50
16 010605	360.00	32.75	149.74	4.83	71.26	27.63	286.21
16 010607	138.00	60.22	166.89	5.46	70.53	26.93	330.03
16 019994	31.00	13.45	0.00	0.00	123.21	32.53	169.19
16 030101	57.00	134.67	54.54	1.44	86.10	19.63	296.38

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 030601	359.00	18.70	23.50	0.00	81.84	26.95	150.98
16 060101	3.00	0.00	189.33	0.00	92.49	47.80	329.63
16 090401	3.00	0.00	55.00	0.00	176.25	51.05	282.30
16 090701	16.00	46.06	30.81	0.06	106.65	32.23	215.82
16 090902	57.00	15.74	27.77	0.04	110.91	25.72	180.18
16 100202	23.00	83.96	3.52	0.00	119.63	34.97	242.07
16 100301	5.00	155.20	27.80	4.00	80.91	31.22	299.14
16 100303	279.00	73.85	66.85	1.28	106.27	33.82	282.07
16 100305	603.00	84.25	20.03	0.00	74.65	23.18	202.11
16 110101	136.00	10.76	12.63	0.01	83.68	27.43	134.51
16 110103	2.00	0.00	0.00	0.00	115.77	25.07	140.84
16 110201	260.00	66.20	47.15	0.04	96.26	33.08	242.73
16 110202	413.00	81.18	36.06	2.22	101.73	30.04	251.23
16 110203	28.00	132.93	72.39	0.00	132.80	41.14	379.25
16 110301	1378.00	70.36	33.36	0.28	108.92	37.22	250.15
16 110401	43.00	46.65	50.42	0.12	99.74	30.69	227.62
16 110501	24.00	239.58	0.00	0.00	123.21	32.53	395.32
16 110601	1789.00	54.25	45.37	0.76	88.52	33.40	222.30
16 110801	325.00	44.37	61.93	0.78	100.27	32.31	239.65
16 110802	931.00	47.45	25.83	0.07	107.56	33.96	214.87
16 110901	1264.00	94.38	46.16	0.20	122.50	38.23	301.47
16 111001	154.00	80.20	28.80	0.29	156.18	46.61	312.07
16 111003	105.00	153.30	57.66	0.00	132.80	41.14	384.89
16 111099	34.00	22.82	33.85	0.68	96.57	30.89	184.81
16 119997	36.00	186.78	107.36	3.25	69.06	26.72	393.17
16 120401	127.00	83.04	7.04	0.00	73.53	22.56	186.17
16 120402	8.00	41.38	0.00	0.00	176.25	51.05	268.67
16 120501	46.00	30.41	79.70	0.00	91.80	34.72	236.63
16 120502	52.00	65.27	43.50	3.44	87.90	32.56	232.67
16 120503	535.00	75.13	33.48	0.50	72.73	39.22	221.06

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 120504	2277.00	55.85	21.08	0.75	99.22	30.74	207.63
16 129994	173.00	310.60	10.45	0.00	105.30	34.69	461.04
16 129996	85.00	48.84	17.89	0.00	138.62	31.42	236.76
16 130501	216.00	371.14	69.92	0.27	85.06	29.18	555.57
16 131200	1054.00	381.55	84.25	0.04	89.99	33.25	589.09
16 131501	110.00	29.50	85.11	1.28	90.30	36.82	243.01
16 131596	295.00	22.49	5.27	0.00	157.53	44.03	229.33
16 139996	4.00	75.00	0.00	0.00	123.21	32.53	230.74
16 150201	144.00	1.06	8.59	9.66	60.87	14.80	94.98
16 150303	142.00	245.18	66.98	4.46	85.89	33.20	435.71
16 150304	13.00	0.62	91.77	0.00	125.05	27.41	244.85
16 150310	21.00	626.62	91.19	1.24	57.98	21.39	798.42
16 150403	81.00	170.22	45.51	5.77	80.91	31.22	333.63
16 150410	169.00	76.08	28.04	3.88	76.37	29.67	214.04
16 150411	464.00	31.08	27.61	3.30	83.37	31.17	176.53
16 150503	472.00	31.99	7.35	0.01	89.95	43.48	172.78
16 150505	15.00	8.27	59.20	0.00	106.63	28.49	202.59
16 150506	508.00	31.47	19.19	0.00	89.44	34.75	174.85
16 150508	256.00	11.63	6.20	0.02	99.76	29.56	147.17
16 150612	90.00	102.83	94.36	3.08	70.53	26.93	297.73
16 150613	577.00	580.74	135.05	12.61	67.52	28.67	824.59
16 150701	7427.00	42.97	14.70	0.74	63.63	21.71	143.76
16 150702	342.00	31.31	33.77	0.92	102.34	34.69	203.03
16 150703	40.00	0.00	35.50	0.10	99.27	30.84	165.70
16 150805	75.00	144.89	43.80	0.00	73.29	22.47	284.45
16 150901	17282.00	90.60	19.90	2.55	31.09	12.50	156.64
16 151201	78.00	176.77	42.09	5.42	80.91	31.22	336.42
16 151202	12.00	48.75	130.67	0.00	73.29	22.47	275.17
16 151301	1146.00	30.50	31.66	1.32	79.26	37.23	179.97
16 151302	306.00	50.43	46.71	0.11	115.26	36.11	248.62

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 151303	10.00	906.10	179.60	20.30	51.68	24.34	1182.02
16 151306	2.00	0.00	5.00	0.00	93.77	23.08	121.86
16 159994	65.00	32.12	25.23	0.00	81.84	26.95	166.14
16 159997	3.00	0.00	35.33	0.00	99.27	30.84	165.43
16 159999	5.00	0.00	0.00	0.00	176.25	51.05	227.30
16 160103	159.00	0.09	86.52	0.00	96.18	45.50	228.29
16 161601	33.00	66.67	0.00	0.00	123.21	32.53	222.41
16 161603	336.00	43.32	32.01	0.18	86.45	32.54	194.49
16 190699	764.00	52.33	8.16	0.00	92.01	42.94	195.43
16 190706	782.00	9.19	4.48	0.29	42.03	15.40	71.39
16 190708	113.00	4.24	5.43	0.00	85.58	29.73	124.98
16 190709	196.00	20.76	10.75	0.97	96.17	34.65	163.30
16 190799	27.00	162.96	12.67	0.00	99.22	26.35	301.20
16 190999	9.00	1.78	0.33	0.33	57.64	22.46	82.54
16 220302	230.00	58.81	36.88	0.74	88.41	41.84	226.69
16 230401	179.00	44.60	19.19	0.00	161.06	47.78	272.63
16 230501	28.00	32.64	14.43	0.00	153.20	35.82	236.09
16 231001	392.00	84.73	52.73	0.28	116.49	39.57	293.79
16 231101	592.00	60.84	24.85	0.04	121.68	45.66	253.06
16 240105	4895.00	46.97	12.73	0.12	84.55	25.70	170.07
16 260403	22.00	63.14	77.41	0.00	99.90	40.57	281.02
16 261001	78.00	0.00	21.50	0.00	80.14	36.81	138.45
16 270301	794.00	68.06	6.77	0.24	111.22	29.32	215.60
16 270501	12.00	0.00	31.50	0.00	92.49	47.80	171.80
16 310301	45.00	0.00	49.16	0.00	176.25	51.05	276.45
16 310501	2161.00	20.38	10.57	0.05	85.52	28.00	144.52
16 319996	38.00	157.84	35.03	0.00	91.85	26.28	311.00
16 319998	32.00	34.38	0.00	0.00	123.21	32.53	190.11
16 320107	565.00	155.39	27.76	3.99	80.91	31.22	299.29
16 400801	1.00	64.00	24.00	0.00	73.29	22.47	183.76



	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 420101	153.00	13.69	28.48	0.01	145.60	46.08	233.86
16 430102	187.00	9.76	11.19	0.00	81.84	26.95	129.74
16 430106	66.00	0.00	35.48	0.11	99.27	30.84	165.69
16 430107	3585.00	31.66	10.07	0.03	104.57	36.01	182.34
16 430109	580.00	165.70	51.66	0.01	96.62	40.07	354.06
16 430199	1617.00	1.88	34.06	0.11	97.71	30.23	163.98
16 430201	294.00	12.56	13.06	0.00	90.05	29.79	145.46
16 430202	76.00	65.59	27.74	3.99	80.91	31.22	209.45
16 430203	915.00	11.41	29.32	0.83	87.62	33.48	162.65
16 430301	844.00	22.04	5.95	0.16	82.11	26.34	136.61
16 439996	73.00	0.00	0.00	0.00	92.49	47.80	140.30
16 440000	47.00	0.00	0.00	0.00	111.08	33.07	144.15
16 440401	24.00	743.75	73.83	2.42	70.53	26.93	917.47
16 440701	284.00	50.25	30.81	0.47	89.69	34.81	206.03
16 450101	2.00	0.00	55.00	0.00	176.25	51.05	282.30
16 450701	25.00	28.00	0.00	0.00	115.77	25.07	168.84
16 451101	32.00	15.63	18.44	0.00	81.84	26.95	142.85
16 460101	12.00	0.00	0.00	0.00	176.25	51.05	227.30
16 460201	328.00	157.82	53.94	13.13	148.92	44.16	417.96
16 460302	114.00	56.04	55.41	1.23	95.43	38.56	246.67
16 460303	6.00	0.00	28.00	0.00	111.08	33.07	172.15
16 460401	22.00	19.41	0.00	0.00	112.02	46.10	177.54
16 460403	1868.00	130.13	44.04	0.10	78.78	24.14	277.19
16 460408	11.00	0.00	0.00	0.00	80.14	36.81	116.95
16 460503	6.00	0.00	0.00	0.00	176.25	51.05	227.30
16 469994	85.00	43.94	27.74	3.99	80.91	31.22	187.81
16 469996	239.00	3.51	52.10	0.81	85.02	40.57	182.01
16 470101	400.00	379.98	34.79	0.48	76.68	28.61	520.53
16 470103	1459.00	117.24	24.05	0.21	79.51	26.46	247.47
16 470104	136.00	54.37	69.50	0.77	92.40	33.45	250.49

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 470105	1161.00	25.59	4.60	0.52	44.33	19.50	94.54
16 470106	30.00	40.37	291.60	0.00	119.88	24.41	476.26
16 470201	2606.00	19.20	7.31	0.16	91.71	46.62	165.00
16 470302	10.00	0.00	83.80	0.00	80.14	36.81	200.75
16 470303	1032.00	69.56	10.98	0.04	93.08	41.95	215.61
16 470501	810.00	16.67	4.67	0.00	92.49	47.80	161.64
16 470603	78.00	97.73	24.06	0.00	112.02	46.10	279.92
16 470604	349.00	74.39	70.17	0.05	108.99	36.46	290.08
16 470605	204.00	157.50	0.00	0.00	7.85	0.00	165.34
16 470606	210.00	169.70	45.96	1.97	62.64	23.52	303.80
16 470609	3.00	0.00	233.33	0.00	176.25	51.05	460.63
16 470611	7.00	6.43	91.71	0.00	125.05	27.41	250.60
16 479996	39.00	22.33	78.03	0.23	86.03	39.73	226.35
16 480303	80.00	31.86	31.11	0.00	81.84	26.95	171.76
16 480503	104.00	75.68	31.53	0.00	105.98	37.56	250.75
16 480506	8.00	0.00	35.50	0.13	99.27	30.84	165.73
16 480508	4185.00	47.05	78.63	2.24	91.74	29.59	249.26
16 480702	454.00	100.34	10.16	0.46	90.15	26.52	227.63
16 490107	153.00	45.96	20.50	0.03	82.91	35.29	184.69
16 490202	215.00	30.74	11.20	0.00	81.84	26.95	150.73
16 490205	3602.00	158.34	171.83	3.17	104.93	33.01	471.28
16 490299	553.00	19.99	33.50	1.08	78.54	29.71	162.81
16 499996	8.00	63.75	0.00	0.00	92.01	42.94	198.69
16 500101	145.00	13.82	3.92	0.00	114.81	26.01	158.55
16 500401	861.00	49.63	30.65	0.01	105.52	33.63	219.44
16 500406	367.00	32.56	46.68	0.00	89.84	28.77	197.85
16 500408	31.00	0.00	24.42	0.00	92.49	47.80	164.72
16 500409	7.00	86.00	2.00	0.00	144.86	20.99	253.85
16 500502	4.00	30.00	38.50	0.00	85.58	29.73	183.81
16 500901	228.00	0.00	0.00	0.00	176.25	51.05	227.30

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 500904	52.00	5.77	0.00	0.00	176.25	51.05	233.07
16 509994	3.00	0.00	55.00	0.00	176.25	51.05	282.30
16 510000	42.00	2.86	3.67	0.00	85.58	29.73	121.83
16 510601	551.00	133.50	46.81	1.56	84.52	32.67	299.06
16 510602	161.00	138.36	31.27	0.00	116.45	36.94	323.03
16 510603	27.00	36.96	2.19	0.00	119.88	24.41	183.44
16 510702	397.00	1.01	37.96	0.11	99.28	31.02	169.37
16 510707	1375.00	57.28	45.34	0.54	89.76	42.00	234.92
16 510708	433.00	113.94	30.02	0.28	80.93	27.29	252.46
16 510709	481.00	36.25	99.47	0.00	78.97	29.11	243.80
16 510713	86.00	102.36	13.70	0.06	78.60	19.54	214.26
16 510801	728.00	29.87	26.38	0.85	80.34	35.43	172.88
16 510805	1710.00	27.85	36.07	0.32	99.23	37.03	200.50
16 510806	54.00	173.74	13.93	1.48	104.77	33.05	326.97
16 510808	192.00	44.59	14.08	0.00	127.40	36.30	222.37
16 510810	1578.00	9.52	14.59	0.00	82.11	27.47	133.69
16 510901	166.00	64.64	57.76	1.54	101.85	26.35	252.14
16 510902	227.00	206.90	19.05	1.33	79.77	22.54	329.59
16 510903	200.00	239.39	27.14	2.10	80.55	33.88	383.05
16 510904	25774.00	83.93	20.55	0.25	82.36	25.39	212.47
16 510907	286.00	110.70	49.74	2.42	90.86	28.08	281.80
16 510908	33.00	37.82	25.21	3.64	83.66	31.39	181.71
16 510913	112.00	188.81	17.83	2.56	80.91	31.22	321.34
16 511004	1369.00	69.95	12.49	0.12	97.53	30.89	210.96
16 511009	61.00	0.00	281.41	0.00	92.49	47.80	421.71
16 511011	182.00	21.53	23.42	0.00	116.63	35.80	197.38
16 511501	966.00	15.39	33.13	0.09	95.59	29.89	174.08
16 511502	2252.00	15.93	23.32	0.07	67.17	20.17	126.66
16 511601	3575.00	95.79	73.76	0.06	95.01	36.45	301.08
16 511612	11262.00	56.04	30.92	0.39	90.23	29.17	206.76

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 511614	2933.00	70.06	41.11	0.15	94.14	38.47	243.93
16 512208	102.00	0.00	0.00	0.00	112.02	46.10	158.13
16 512602	9.00	0.00	0.00	0.00	123.21	32.53	155.74
16 512604	240.00	13.75	35.49	0.11	99.27	30.84	179.45
16 513103	2.00	160.00	0.00	0.00	123.21	32.53	315.74
16 513104	30.00	65.97	0.73	0.53	59.50	19.68	146.42
16 513301	70.00	167.99	27.74	3.99	80.91	31.22	311.85
16 513501	1704.00	86.52	51.05	0.74	115.00	43.27	296.58
16 513502	20.00	12.00	15.35	0.00	85.58	29.73	142.66
16 513602	4.00	0.00	0.00	0.00	123.21	32.53	155.74
16 513699	24.00	24.96	32.00	0.00	85.58	29.73	172.27
16 513701	17.00	58.59	9.06	0.00	104.24	41.29	213.18
16 513703	2.00	0.00	142.00	0.00	92.49	47.80	282.30
16 513704	11.00	68.64	22.73	3.27	88.60	31.46	214.70
16 519994	44.00	72.50	6.82	0.55	114.35	34.46	228.67
16 519996	1523.00	119.17	21.56	0.00	119.50	26.35	286.57
16 519997	1043.00	23.19	18.98	0.06	100.98	30.73	173.93
16 520101	3701.00	12.95	14.08	0.01	92.32	28.77	148.14
16 520201	1442.00	94.81	26.81	0.49	91.83	26.75	240.70
16 520203	207.00	25.47	57.69	1.22	100.76	36.58	221.72
16 520204	477.00	61.57	22.05	0.00	119.72	41.15	244.49
16 520205	297.00	15.54	150.20	0.05	117.53	43.35	326.67
16 520207	30.00	1844.00	41.10	0.53	81.07	36.80	2003.50
16 520208	4.00	108.00	6.75	0.00	144.86	20.99	280.60
16 520302	525.00	180.86	39.87	0.82	103.60	33.52	358.68
16 520401	1301.00	54.89	26.68	0.52	114.24	31.00	227.34
16 520402	87.00	21.39	41.01	0.00	124.46	42.52	229.38
16 520407	3799.00	42.78	21.80	0.95	87.51	28.17	181.20
16 520408	625.00	102.93	20.96	0.09	99.38	31.76	255.12
16 520701	339.00	22.78	43.56	0.78	105.57	37.72	210.41

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 520803	186.00	13.75	48.91	0.41	96.50	38.56	198.13
16 520806	20.00	62.05	33.80	0.00	132.80	41.14	269.78
16 520807	163.00	45.15	24.51	0.00	87.91	28.44	186.01
16 520903	132.00	111.93	12.11	0.06	76.83	18.57	219.50
16 521001	859.00	45.31	69.97	0.02	92.74	30.20	238.24
16 521002	3.00	1685.67	413.67	5.33	78.78	26.01	2209.45
16 521003	193.00	25.40	22.27	0.36	96.23	34.45	178.70
16 521101	50.00	49.18	31.28	0.02	131.78	40.48	252.74
16 521401	199.00	12.34	40.60	0.01	94.27	35.25	182.46
16 521501	2308.00	40.63	34.26	0.11	98.53	33.74	207.28
16 521804	92.00	35.07	73.64	0.12	95.05	44.25	248.13
16 521905	147.00	38.16	4.77	0.00	116.14	32.28	191.35
16 529994	136.00	95.18	52.50	0.00	131.79	40.65	320.11
16 529996	18.00	0.00	0.00	0.00	112.02	46.10	158.13
16 529997	568.00	100.07	31.86	0.00	82.51	27.18	241.62
17 320200	10540.00	38.21	25.52	0.02	115.41	38.73	217.90
17 320201	11580.00	52.33	21.23	0.45	108.63	36.71	219.34
17 320202	6379.00	58.83	32.81	0.19	103.69	40.97	236.49
17 320203	535.00	9.75	5.15	0.24	83.67	27.97	126.77
17 320204	1971.00	41.13	9.47	0.00	101.97	26.35	178.92
17 320205	676.00	104.89	16.23	0.00	141.04	21.35	283.51
17 320206	24.00	82.88	15.88	4.13	121.79	67.32	291.98
17 320220	20921.00	37.46	34.67	0.01	105.71	42.39	220.23
17 320221	19594.00	38.74	29.46	0.09	97.03	40.54	205.86
17 320222	17344.00	34.78	29.55	0.09	99.61	42.18	206.22
17 320223	967.00	67.74	24.72	0.33	103.99	43.61	240.40
17 320224	117.00	16.41	13.49	0.32	50.96	21.57	102.75
17 320225	976.00	32.66	20.03	0.00	97.60	38.49	188.78
17 320227	20.00	1.60	0.70	0.25	60.87	14.80	78.22
18 320300	36284.00	35.32	14.17	0.17	101.00	36.87	187.53

	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
18 320301	7060.00	60.67	11.40	0.12	112.32	29.30	213.80
18 320302	17169.00	39.16	14.59	0.09	102.52	35.40	191.76
18 320303	13963.00	48.05	12.20	0.05	86.96	29.24	176.50
18 320304	2295.00	52.98	18.33	0.01	109.45	31.89	212.66
18 320305	2190.00	57.36	6.13	0.05	117.59	29.87	211.00
18 320306	464.00	19.14	5.52	0.01	83.19	27.25	135.11
19 320400	173051.00	33.86	15.84	0.13	99.14	34.43	183.39
19 320403	1461.00	51.42	21.58	0.67	107.51	46.38	227.55
19 320420	127844.00	29.37	13.91	0.11	95.79	34.19	173.38
19 320421	86.00	95.79	29.67	0.00	88.16	30.72	244.34
19 320422	368.00	27.27	4.48	0.00	92.49	47.80	172.05
19 320423	98.00	204.77	81.00	0.00	132.80	41.14	459.70
19 320440	52877.00	52.45	15.08	0.03	92.53	30.82	190.91
19 320441	192.00	43.38	19.13	0.00	89.47	30.48	182.45
19 320442	687.00	129.51	15.07	0.00	99.30	29.94	273.82
TOTAL	6604786.0	83.63	16.59	0.67	95.64	32.47	229.00