

Fiscal Year 2004 Unit Cost Report

for the
Illinois Public Community Colleges



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Illinois Community College Board

**HIGHLIGHTS OF THE
FISCAL YEAR 2004 UNIT COST REPORT (ALL COSTS)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2004 state average net instructional unit cost in the public community college system in Illinois was \$193.16. This represents an increase of \$2.07 (1.1 percent) from the fiscal year 2003 state average of \$191.09. Net instructional unit costs from fiscal year 1999 through fiscal year 2004 are shown in this report (see pages 3 and 4 for details).

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

net instructional unit cost	\$193.16
full instructional unit cost	\$207.27
total institutional unit cost	\$226.24

(See pages 5 and 6 for details.)

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

direct salary cost	\$68.23
direct department cost	\$15.66
direct equipment cost	\$ 1.07
allocated indirect cost	\$83.40
operation and maintenance cost	\$24.80

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 2004 were as follows:

academic administration and planning cost	\$12.70
academic support cost	\$9.76
student services cost	\$18.09
Institutional Support	\$42.86

(See pages 9 and 10 for details.)

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5. The *Fiscal Year 2004 Unit Cost Study* analyzed 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 unit cost for each funding category is shown below:

Baccalaureate and General Academic	\$188.89
Business Occupational	\$202.58
Technical Occupational	\$241.20
Health Occupational	\$269.53
Remedial Education	\$182.39
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$148.12

(See pages 11 and 12 for details.)

6. Public service expenditures decreased \$20.5 million in fiscal year 2004 to \$130.2 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

**FISCAL YEAR 2004 UNIT COST REPORT FOR THE
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.

The *Unit Cost Study* includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

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

Finally, a report is included in Appendix B which lists the fiscal year 2004 statewide average net instructional 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.

Section I

**COMPARISON OF FISCAL YEAR 2004
NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS**

The results of the *Fiscal Year 2004 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from \$191.09 in fiscal year 2003 to \$193.16 in fiscal year 2004, an increase of \$2.07 (1.1 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1999.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN
ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1999

	FY 1999	FY 2000	FY 2001	FY 2002	FY2003	FY2004
Average Net Instructional Unit Cost	\$178.33	\$187.34	\$194.25	\$198.13	\$191.09	\$193.16
Percent Change from Previous Year	3.8%	5.0%	3.7%	2.0%	(3.6%)	1.1%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1999. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

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Table 2

**NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

		<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
503	BLACK HAWK	\$179.31	\$197.13	\$200.47	\$184.37	\$184.60	\$196.42
508	CHICAGO	\$159.42	\$170.72	\$172.37	\$189.70	\$180.11	\$173.48
50806	DALEY	\$155.05	\$153.92	\$154.61	\$168.08	\$158.80	\$147.92
50801	KENNEDY-KING	\$266.79	\$286.56	\$274.88	\$293.75	\$250.35	\$261.85
50803	MALCOLM X	\$125.79	\$139.78	\$136.50	\$167.13	\$168.20	\$159.95
50805	OLIVE HARVEY	\$171.44	\$215.69	\$237.30	\$262.56	\$245.57	\$228.15
50804	TRUMAN	\$117.95	\$128.40	\$130.85	\$147.01	\$142.81	\$139.01
50802	WASHINGTON	\$201.48	\$209.48	\$232.45	\$223.15	\$204.44	\$197.84
50807	WILBUR WRIGHT	\$160.33	\$154.15	\$156.23	\$181.65	\$178.29	\$166.44
507	DANVILLE	\$234.24	\$248.87	\$255.33	\$247.36	\$222.48	\$217.67
502	DUPAGE	\$172.90	\$178.61	\$186.89	\$185.98	\$186.39	\$194.02
509	ELGIN	\$196.59	DNS	\$222.12	\$237.05	\$236.38	\$233.55
512	HARPER	\$223.39	\$230.16	\$254.16	\$249.80	\$242.36	\$239.63
540	HEARTLAND	\$198.02	\$207.32	\$206.45	\$176.82	\$159.81	\$169.38
519	HIGHLAND	\$193.56	\$202.83	\$196.17	\$208.00	\$219.40	\$196.27
514	ILLINOIS CENTRAL	\$187.30	NA	\$206.64	\$208.21	\$207.47	\$204.58
529	ILLINOIS EASTERN	\$130.34	\$136.65	\$143.75	\$143.85	\$143.87	\$140.68
52904	FRONTIER	\$125.16	\$134.12	\$140.50	\$148.85	\$138.82	\$151.97
52901	LINCOLN TRAIL	\$137.96	\$149.85	\$157.42	\$161.33	\$165.11	\$156.14
52902	OLNEY CENTRAL	\$165.03	\$165.50	\$168.17	\$168.80	\$178.04	\$171.12
52903	WABASH VALLEY	\$107.61	\$112.29	\$120.65	\$115.93	\$114.43	\$108.60
513	ILLINOIS VALLEY	\$170.82	\$192.09	\$227.59	\$237.09	\$201.21	\$203.37
525	JOLIET	\$210.54	\$202.67	\$205.02	\$211.38	\$208.66	\$207.22
520	KANKAKEE	\$146.59	\$182.36	\$177.68	\$182.03	\$163.55	\$155.29
501	KASKASKIA	\$148.06	\$167.72	\$191.35	\$172.40	\$167.28	\$148.92
523	KISHWAUKEE	\$197.46	\$199.22	\$192.23	\$192.60	\$200.70	\$207.68
532	LAKE COUNTY	\$223.72	\$246.33	\$263.01	\$272.69	\$243.31	\$224.40
517	LAKE LAND	\$130.98	\$132.46	\$153.08	\$159.10	\$147.05	\$146.89
536	LEWIS & CLARK	\$164.33	\$174.19	\$175.11	\$190.43	\$187.37	\$189.12
526	LINCOLN LAND	\$201.05	\$213.32	\$208.16	\$218.08	\$218.22	\$238.66
530	LOGAN	\$170.63	\$186.49	\$185.17	\$193.06	\$199.48	\$189.97
528	MC HENRY	\$205.61	\$204.88	\$233.32	\$227.12	\$234.53	\$238.97
524	MORAIN VALLEY	\$181.27	\$191.35	\$174.56	\$183.65	\$166.15	\$176.55
527	MORTON	\$162.72	\$171.09	\$173.10	\$165.42	\$166.45	\$191.26
535	OAKTON	\$189.92	\$188.36	\$187.14	\$170.57	\$188.64	\$206.36
505	PARKLAND	\$199.19	\$210.59	\$226.19	\$221.41	\$217.59	\$209.42
515	PRAIRIE STATE	\$184.44	\$225.05	\$199.62	\$210.29	\$190.46	\$214.75
521	REND LAKE	\$172.77	\$154.20	\$192.12	\$163.33	\$180.93	\$182.76
537	RICHLAND	\$216.32	\$244.02	\$245.36	\$244.78	\$230.62	\$238.34
511	ROCK VALLEY	\$186.49	\$168.01	\$198.22	\$236.53	\$188.34	\$185.52
518	SANDBURG	\$183.69	\$221.03	\$209.89	\$232.87	\$229.20	\$218.92
506	SAUK VALLEY	\$212.93	\$216.96	\$245.45	\$250.05	\$219.92	\$252.29
531	SHAWNEE	\$167.06	\$173.81	\$186.49	\$179.68	\$171.03	\$196.12
510	SOUTH SUBURBAN	\$185.56	\$212.15	\$219.36	\$172.58	\$162.52	\$207.97
533	SOUTHEASTERN	\$179.42	\$183.00	\$197.42	\$199.01	\$201.29	\$177.86
522	SOUTHWESTERN	\$153.89	\$177.84	\$182.83	\$175.63	\$170.66	\$177.17
534	SPOON RIVER	\$203.47	\$221.10	\$223.65	\$219.49	\$201.26	\$220.41
504	TRITON	\$178.15	\$165.92	\$167.32	\$177.39	\$168.68	\$169.69
516	WAUBONSEE	\$198.17	\$194.92	\$187.56	\$187.39	\$182.41	\$192.62
539	WOOD	<u>\$162.91</u>	<u>\$196.51</u>	<u>\$226.63</u>	<u>\$242.01</u>	<u>\$229.87</u>	<u>\$215.94</u>
	STATE AVERAGES	\$178.33	\$187.34	\$194.25	\$198.13	\$191.09	\$193.16

Section II

**FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST,
FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST**

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 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 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 and the federal share of college work-study students), 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 4. 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, decreased to \$131,385,079. This is a decrease of 12.8 percent from fiscal year 2003.

Table 3
COMPARISON OF FISCAL YEAR 2004 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$193.16	\$5,795
Full Instructional Cost	\$207.27	\$6,218
Total Institutional Cost	\$226.24	\$6,787

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Table 4

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

		Student Semester <u>Credit Hours</u>	Net Instructional <u>Unit Cost</u>	Other <u>Cost</u>	Building Repair <u>Cost</u>	Building Deprec. <u>Cost</u>	Full Instructional <u>Unit Cost</u>	Organized Research <u>Cost</u>	Public Service <u>Cost</u>	Total Institutional <u>Unit Cost</u>
503	BLACK HAWK	148,870	\$196.42	\$0.37	\$22.08	\$3.49	\$222.36	\$0.00	\$30.61	\$252.97
508	CHICAGO	1,242,760	\$173.48	\$2.51	\$0.01	\$8.53	\$184.52	\$0.13	\$8.18	\$192.83
50806	DALEY	213,738	\$147.92	\$3.46	\$0.00	\$10.06	\$161.44	\$0.01	\$3.78	\$165.23
50801	KENNEDY-KING	116,520	\$261.85	\$5.05	\$0.00	\$12.37	\$279.27	\$0.01	\$14.30	\$293.58
50803	MALCOLM X	191,692	\$159.95	\$2.45	\$0.04	\$4.34	\$166.78	\$0.02	\$7.17	\$173.97
50805	OLIVE HARVEY	101,714	\$228.15	\$4.69	\$0.00	\$7.91	\$240.75	\$0.01	\$9.56	\$250.32
50804	TRUMAN	285,216	\$139.01	\$1.21	\$0.00	\$1.87	\$142.09	\$0.01	\$5.54	\$147.64
50802	WASHINGTON	139,328	\$197.84	\$2.15	\$0.00	\$6.49	\$206.49	\$1.06	\$22.38	\$229.93
50807	WILBUR WRIGHT	194,552	\$166.44	\$1.04	\$0.00	\$20.20	\$187.68	\$0.01	\$3.31	\$191.00
507	DANVILLE	56,380	\$217.67	\$2.56	\$16.22	\$3.36	\$239.81	\$0.00	\$42.16	\$281.97
502	DUPAGE	554,681	\$194.02	\$9.14	\$4.95	\$3.09	\$211.20	\$0.00	\$18.54	\$229.74
509	ELGIN	174,385	\$233.55	\$1.45	\$1.10	\$15.27	\$251.38	\$0.00	\$20.55	\$271.93
512	HARPER	283,262	\$239.63	\$1.16	\$3.79	\$4.96	\$249.53	\$0.00	\$22.34	\$271.87
540	HEARTLAND	95,292	\$169.38	\$1.46	\$0.91	\$8.33	\$180.08	\$0.00	\$19.07	\$199.15
519	HIGHLAND	56,750	\$196.27	\$1.77	\$22.80	\$23.97	\$244.81	\$0.00	\$54.12	\$298.93
514	ILLINOIS CENTRAL	220,169	\$204.58	\$0.40	\$15.04	\$17.66	\$237.68	\$0.00	\$29.78	\$267.46
529	ILLINOIS EASTERN	161,991	\$140.68	\$2.52	\$13.83	\$3.12	\$160.15	\$0.00	\$2.34	\$162.49
52904	FRONTIER	26,437	\$151.97	\$2.02	\$10.96	\$3.63	\$168.58	\$0.00	\$2.32	\$170.90
52901	LINCOLN TRAIL	32,600	\$156.14	\$2.60	\$28.91	\$3.41	\$191.06	\$0.00	\$1.75	\$192.81
52902	OLNEY CENTRAL	40,000	\$171.12	\$4.10	\$11.06	\$4.17	\$190.45	\$0.00	\$2.43	\$192.88
52903	WABASH VALLEY	62,954	\$108.60	\$1.67	\$8.99	\$2.09	\$121.34	\$0.00	\$2.59	\$123.93
513	ILLINOIS VALLEY	80,865	\$203.37	\$0.71	\$19.15	\$7.14	\$230.37	\$0.00	\$25.47	\$255.84
525	JOLIET	223,743	\$207.22	\$1.67	\$12.82	\$1.36	\$223.06	\$0.91	\$21.24	\$245.21
520	KANKAKEE	96,064	\$155.29	\$1.27	\$0.89	\$2.53	\$159.98	\$0.00	\$66.61	\$226.59
501	KASKASKIA	104,097	\$148.92	\$1.02	\$17.34	\$0.00	\$167.28	\$0.00	\$11.20	\$178.48
523	KISHWAUKEE	77,770	\$207.68	\$1.15	\$1.46	\$11.20	\$221.49	\$0.00	\$11.71	\$233.20
532	LAKE COUNTY	264,292	\$224.40	\$0.53	\$15.63	\$5.52	\$246.09	\$0.00	\$27.09	\$273.18
517	LAKE LAND	182,524	\$146.89	\$0.59	\$2.87	\$2.57	\$152.92	\$0.00	\$13.77	\$166.69
536	LEWIS & CLARK	119,945	\$189.12	\$1.09	\$18.92	\$6.41	\$215.55	\$0.00	\$20.04	\$235.59
526	LINCOLN LAND	136,642	\$238.66	\$0.85	\$9.64	\$7.77	\$256.93	\$0.00	\$26.54	\$283.47
530	LOGAN	134,078	\$189.97	\$0.81	\$6.44	\$3.02	\$200.24	\$0.00	\$16.47	\$216.71
528	MC HENRY	115,943	\$238.97	\$1.00	\$2.25	\$7.79	\$250.02	\$0.00	\$24.92	\$274.94
524	MORAIN VALLEY	296,986	\$176.55	\$0.43	\$0.60	\$13.30	\$190.88	\$0.00	\$9.31	\$200.19
527	MORTON	86,059	\$191.26	\$0.94	\$7.45	\$1.15	\$200.80	\$0.00	\$3.31	\$204.11
535	OAKTON	220,237	\$206.36	\$0.44	\$1.59	\$5.28	\$213.66	\$0.00	\$27.85	\$241.51
505	PARKLAND	191,694	\$209.42	\$0.87	\$10.04	\$5.25	\$225.57	\$0.07	\$24.51	\$250.15
515	PRAIRIE STATE	91,028	\$214.75	\$0.43	\$0.00	\$0.00	\$215.18	\$0.00	\$34.03	\$249.21
521	REND LAKE	71,143	\$182.76	\$0.02	\$0.19	\$0.00	\$182.98	\$0.00	\$36.30	\$219.28
537	RICHLAND	64,593	\$238.34	\$1.33	\$2.52	\$1.56	\$243.75	\$0.00	\$8.56	\$252.31
511	ROCK VALLEY	164,915	\$185.52	\$0.00	\$0.00	\$0.00	\$185.52	\$0.41	\$49.99	\$235.92
518	SANDBURG	74,946	\$218.92	\$1.92	\$2.55	\$8.60	\$232.00	\$0.00	\$10.61	\$242.61
506	SAUK VALLEY	48,965	\$252.29	\$4.92	\$12.69	\$4.84	\$274.73	\$0.00	\$17.55	\$292.28
531	SHAWNEE	53,830	\$196.12	\$0.03	\$12.82	\$0.00	\$208.98	\$0.00	\$26.20	\$235.18
510	SOUTH SUBURBAN	180,832	\$207.97	\$0.67	\$2.59	\$7.22	\$218.45	\$0.00	\$7.22	\$225.67
533	SOUTHEASTERN	63,254	\$177.86	\$1.21	\$0.31	\$2.33	\$181.71	\$0.00	\$9.52	\$191.23
522	SOUTHWESTERN	248,959	\$177.17	\$1.25	\$7.69	\$11.07	\$197.17	\$0.00	\$23.20	\$220.37
534	SPOON RIVER	38,600	\$220.41	\$3.13	\$1.50	\$3.87	\$228.91	\$0.00	\$20.25	\$249.16
504	TRITON	256,015	\$169.69	\$1.29	\$3.75	\$1.34	\$176.07	\$0.00	\$7.31	\$183.38
516	WAUBONSEE	152,714	\$192.62	\$1.56	\$7.71	\$4.98	\$206.88	\$0.00	\$15.28	\$222.16
539	WOOD	<u>52,727</u>	<u>\$215.94</u>	<u>\$2.12</u>	<u>\$0.00</u>	<u>\$1.33</u>	<u>\$219.39</u>	<u>\$0.00</u>	<u>\$17.03</u>	<u>\$236.42</u>
	STATE TOTALS	6,888,000	\$193.16	\$1.96	\$5.85	\$6.30	\$207.27	\$0.07	\$18.90	\$226.24

Section III

FISCAL YEAR 2004 NET INSTRUCTIONAL 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 5 shows a state summary of the fiscal year 2004 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 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 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 5

SUMMARY OF FISCAL YEAR 2004 NET INSTRUCTIONAL 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	\$ 68.23	\$2,047
Direct Instructional Departmental Cost	\$ 15.66	\$ 470
Direct Instructional Equipment Cost	\$ 1.07	\$ 32
Allocated Cost	\$ 83.40	\$2,502
Operation and Maintenance Cost	\$ 24.80	\$ 744
NET INSTRUCTIONAL COST	\$193.16	\$5,795

Illinois Community College Board

Table 6

**FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

	Student Semester <u>Credit Hours</u>	Direct Salary <u>Cost</u>	Direct Department <u>Cost</u>	Equipment <u>Cost</u>	Allocated Less O&M <u>Cost</u>	Oper. & Maintenance <u>Cost</u>	Net Instructional <u>Unit Cost</u>	
503	BLACK HAWK	148,870	\$69.25	\$6.08	\$0.04	\$96.31	\$24.74	\$196.42
508	CHICAGO	1,242,760	\$64.60	\$13.95	\$0.00	\$69.85	\$25.08	\$173.48
50806	DALEY	213,738	\$55.31	\$10.23	\$0.00	\$59.08	\$23.30	\$147.92
50801	KENNEDY-KING	116,520	\$85.92	\$35.66	\$0.00	\$95.24	\$45.03	\$261.85
50803	MALCOLM X	191,692	\$56.88	\$8.88	\$0.00	\$68.03	\$26.15	\$159.95
50805	OLIVE HARVEY	101,714	\$79.98	\$19.89	\$0.00	\$91.87	\$36.42	\$228.15
50804	TRUMAN	285,216	\$55.82	\$8.01	\$0.00	\$59.40	\$15.79	\$139.01
50802	WASHINGTON	139,328	\$76.41	\$17.04	\$0.00	\$82.12	\$22.27	\$197.84
50807	WILBUR WRIGHT	194,552	\$66.01	\$13.44	\$0.00	\$63.28	\$23.71	\$166.44
507	DANVILLE	56,380	\$66.36	\$25.29	\$0.31	\$90.95	\$34.77	\$217.67
502	DUPAGE	554,681	\$83.40	\$17.11	\$0.57	\$72.97	\$19.97	\$194.02
509	ELGIN	174,385	\$78.42	\$12.59	\$3.55	\$101.68	\$37.32	\$233.55
512	HARPER	283,262	\$71.18	\$15.60	\$0.78	\$118.39	\$33.68	\$239.63
540	HEARTLAND	95,292	\$60.22	\$8.63	\$1.39	\$75.08	\$24.06	\$169.38
519	HIGHLAND	56,750	\$81.32	\$8.22	\$1.16	\$74.09	\$31.48	\$196.27
514	ILLINOIS CENTRAL	220,169	\$66.00	\$34.64	\$0.73	\$74.37	\$28.83	\$204.58
529	ILLINOIS EASTERN	161,991	\$49.21	\$10.96	\$0.44	\$65.33	\$14.75	\$140.68
52904	FRONTIER	26,437	\$34.34	\$7.92	\$0.29	\$97.24	\$12.18	\$151.97
52901	LINCOLN TRAIL	32,600	\$48.85	\$9.80	\$1.23	\$76.05	\$20.22	\$156.14
52902	OLNEY CENTRAL	40,000	\$61.66	\$20.42	\$0.22	\$70.69	\$18.13	\$171.12
52903	WABASH VALLEY	62,954	\$47.72	\$6.83	\$0.23	\$42.98	\$10.84	\$108.60
513	ILLINOIS VALLEY	80,865	\$66.13	\$27.57	\$1.03	\$80.28	\$28.35	\$203.37
525	JOLIET	223,743	\$72.36	\$28.06	\$0.60	\$75.20	\$31.01	\$207.22
520	KANKAKEE	96,064	\$57.94	\$14.92	\$1.16	\$65.20	\$16.07	\$155.29
501	KASKASKIA	104,097	\$62.94	\$5.41	\$1.59	\$66.01	\$12.97	\$148.92
523	KISHWAUKEE	77,770	\$74.65	\$10.11	\$1.82	\$90.71	\$30.40	\$207.68
532	LAKE COUNTY	264,292	\$75.82	\$19.97	\$1.94	\$106.78	\$19.90	\$224.40
517	LAKE LAND	182,524	\$64.59	\$8.61	\$0.95	\$56.58	\$16.16	\$146.89
536	LEWIS & CLARK	119,945	\$62.92	\$8.07	\$0.32	\$87.23	\$30.58	\$189.12
526	LINCOLN LAND	136,642	\$78.04	\$22.75	\$1.43	\$99.69	\$36.75	\$238.66
530	LOGAN	134,078	\$66.53	\$8.71	\$1.23	\$88.69	\$24.81	\$189.97
528	MC HENRY	115,943	\$65.20	\$28.46	\$0.23	\$122.57	\$22.51	\$238.97
524	MORaine VALLEY	296,986	\$61.17	\$10.61	\$3.11	\$79.54	\$22.12	\$176.55
527	MORTON	86,059	\$60.72	\$11.55	\$1.99	\$82.80	\$34.20	\$191.26
535	OAKTON	220,237	\$85.02	\$28.81	\$0.28	\$72.69	\$19.55	\$206.36
505	PARKLAND	191,694	\$80.56	\$6.72	\$0.38	\$95.95	\$25.82	\$209.42
515	PRAIRIE STATE	91,028	\$75.10	\$4.01	\$4.49	\$97.74	\$33.41	\$214.75
521	REND LAKE	71,143	\$86.34	\$12.42	\$0.07	\$58.57	\$25.36	\$182.76
537	RICHLAND	64,593	\$83.71	\$13.10	\$6.75	\$115.95	\$18.83	\$238.34
511	ROCK VALLEY	164,915	\$71.85	\$14.22	\$2.95	\$71.71	\$24.78	\$185.52
518	SANDBURG	74,946	\$73.75	\$40.86	\$1.83	\$85.18	\$17.30	\$218.92
506	SAUK VALLEY	48,965	\$75.15	\$20.64	\$2.71	\$123.58	\$30.21	\$252.29
531	SHAWNEE	53,830	\$63.23	\$4.22	\$0.16	\$109.68	\$18.83	\$196.12
510	SOUTH SUBURBAN	180,832	\$54.26	\$25.72	\$0.24	\$99.99	\$27.76	\$207.97
533	SOUTHEASTERN	63,254	\$69.42	\$7.36	\$0.00	\$79.78	\$21.30	\$177.86
522	SOUTHWESTERN	248,959	\$51.20	\$18.31	\$2.42	\$84.59	\$20.65	\$177.17
534	SPOON RIVER	38,600	\$74.66	\$6.96	\$2.68	\$110.34	\$25.78	\$220.41
504	TRITON	256,015	\$55.69	\$7.61	\$0.00	\$79.99	\$26.40	\$169.69
516	WAUBONSEE	152,714	\$56.66	\$7.19	\$2.44	\$100.91	\$25.42	\$192.62
539	WOOD	<u>52,727</u>	<u>\$67.05</u>	<u>\$22.66</u>	<u>\$0.75</u>	<u>\$108.50</u>	<u>\$16.97</u>	<u>\$215.94</u>
	STATE TOTALS	6,888,000	\$68.23	\$15.66	\$1.07	\$83.40	\$24.80	\$193.16

Section IV

FISCAL YEAR 2004 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 2004 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 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 7

SUMMARY OF FISCAL YEAR 2004 STATE AVERAGE 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	\$ 12.70	\$ 381
Academic Support	\$ 9.76	\$ 293
Student Services	\$ 18.09	\$ 543
Institutional Support	\$ 42.86	\$ 1,286
TOTALS	\$ 83.42	\$ 2,503

Illinois Community College Board

Table 8

**FISCAL YEAR 2004 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Cost</u>	Learning Resource <u>Cost</u>	Student Services <u>Cost</u>	General Institutional <u>Cost</u>	Total Allocated <u>Cost</u>
503	BLACK HAWK	148,870	\$25.04	\$7.01	\$16.46	\$47.80	\$96.31
508	CHICAGO	1,242,760	\$11.18	\$7.00	\$16.25	\$35.42	\$69.85
50806	DALEY	213,738	\$7.27	\$6.89	\$14.48	\$30.44	\$59.08
50801	KENNEDY-KING	116,520	\$20.79	\$9.00	\$19.42	\$46.03	\$95.24
50803	MALCOLM X	191,692	\$13.40	\$6.26	\$10.55	\$37.82	\$68.03
50805	OLIVE HARVEY	101,714	\$20.70	\$6.16	\$28.74	\$36.28	\$91.87
50804	TRUMAN	285,216	\$8.51	\$5.43	\$13.73	\$31.73	\$59.40
50802	WASHINGTON	139,328	\$10.05	\$8.05	\$22.58	\$41.44	\$82.12
50807	WILBUR WRIGHT	194,552	\$7.28	\$8.67	\$14.52	\$32.81	\$63.28
507	DANVILLE	56,380	\$14.58	\$13.42	\$23.00	\$39.94	\$90.95
502	DUPAGE	554,681	\$7.31	\$13.88	\$17.05	\$34.84	\$73.09
509	ELGIN	174,385	\$8.78	\$11.55	\$27.01	\$54.34	\$101.67
512	HARPER	283,262	\$20.35	\$7.60	\$25.15	\$65.29	\$118.39
540	HEARTLAND	95,292	\$5.37	\$10.27	\$15.19	\$44.25	\$75.08
519	HIGHLAND	56,750	\$12.74	\$10.36	\$17.26	\$33.73	\$74.09
514	ILLINOIS CENTRAL	220,169	\$3.92	\$10.11	\$11.95	\$48.39	\$74.37
529	ILLINOIS EASTERN	161,991	\$5.96	\$4.16	\$20.69	\$34.51	\$65.33
52904	FRONTIER	26,437	\$10.21	\$6.26	\$38.20	\$42.59	\$97.24
52901	LINCOLN TRAIL	32,600	\$7.15	\$5.39	\$21.95	\$41.55	\$76.05
52902	OLNEY CENTRAL	40,000	\$6.13	\$3.96	\$21.81	\$38.79	\$70.69
52903	WABASH VALLEY	62,954	\$3.46	\$2.77	\$11.98	\$24.76	\$42.98
513	ILLINOIS VALLEY	80,865	\$11.38	\$15.57	\$19.84	\$33.50	\$80.28
525	JOLIET	223,743	\$17.15	\$5.45	\$14.61	\$38.00	\$75.20
520	KANKAKEE	96,064	\$4.84	\$10.76	\$16.36	\$33.24	\$65.20
501	KASKASKIA	104,097	\$19.92	\$4.21	\$13.88	\$28.00	\$66.01
523	KISHWAUKEE	77,770	\$25.66	\$8.70	\$13.42	\$42.94	\$90.71
532	LAKE COUNTY	264,292	\$3.75	\$16.18	\$14.68	\$72.17	\$106.78
517	LAKE LAND	182,524	\$12.75	\$5.47	\$8.00	\$30.37	\$56.58
536	LEWIS & CLARK	119,945	\$7.48	\$18.19	\$21.24	\$40.31	\$87.23
526	LINCOLN LAND	136,642	\$19.67	\$5.48	\$15.70	\$58.85	\$99.69
530	LOGAN	134,078	\$12.89	\$6.13	\$25.80	\$43.87	\$88.69
528	MC HENRY	115,943	\$12.80	\$19.18	\$24.70	\$65.88	\$122.57
524	MORAIN VALLEY	296,986	\$7.69	\$6.04	\$19.51	\$46.30	\$79.54
527	MORTON	86,059	\$11.37	\$15.24	\$10.89	\$45.30	\$82.80
535	OAKTON	220,237	\$10.77	\$13.96	\$16.86	\$31.09	\$72.69
505	PARKLAND	191,694	\$24.28	\$10.84	\$19.91	\$40.92	\$95.95
515	PRAIRIE STATE	91,028	\$11.70	\$9.07	\$20.37	\$56.60	\$97.74
521	REND LAKE	71,143	\$12.34	\$4.90	\$19.97	\$21.53	\$58.75
537	RICHLAND	64,593	\$17.52	\$9.44	\$33.51	\$55.46	\$115.94
511	ROCK VALLEY	164,915	\$8.43	\$8.39	\$12.37	\$42.53	\$71.71
518	SANDBURG	74,946	\$12.29	\$29.91	\$10.75	\$32.24	\$85.19
506	SAUK VALLEY	48,965	\$19.15	\$14.21	\$27.95	\$62.26	\$123.57
531	SHAWNEE	53,830	\$25.01	\$14.62	\$31.40	\$38.52	\$109.55
510	SOUTH SUBURBAN	180,832	\$24.59	\$3.80	\$26.40	\$45.20	\$99.99
533	SOUTHEASTERN	63,254	\$23.97	\$6.72	\$13.87	\$35.22	\$79.78
522	SOUTHWESTERN	248,959	\$12.49	\$5.62	\$21.15	\$45.33	\$84.59
534	SPOON RIVER	38,600	\$24.32	\$5.32	\$20.43	\$60.27	\$110.34
504	TRITON	256,015	\$18.18	\$9.58	\$13.94	\$38.28	\$79.99
516	WAUBONSEE	152,714	\$15.87	\$23.05	\$19.30	\$42.72	\$100.93
539	WOOD	<u>52,727</u>	<u>\$3.73</u>	<u>\$12.26</u>	<u>\$35.18</u>	<u>\$57.33</u>	<u>\$108.50</u>
STATE TOTALS		6,888,000	\$12.70	\$9.76	\$18.09	\$42.86	\$83.42

Section V

**FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST BY
FUNDABLE INSTRUCTIONAL CATEGORIES**

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each instructional category. Table 10 displays the unit cost in each of the instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

**SUMMARY OF FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST
BY FUNDABLE INSTRUCTIONAL CATEGORIES IN
ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	\$188.89	\$5,667
Business Occupational	\$202.58	\$6,077
Technical Occupational	\$241.20	\$7,236
Health Occupational	\$269.53	\$8,086
Remedial Education	\$182.39	\$5,472
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$148.12	\$4,444
All Fundable Instruction Areas	\$193.16	\$5,795

Illinois Community College Board

Table 10

**FISCAL YEAR 2004 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>General Studies</u>	<u>Net Instructional</u>
503 BLACK HAWK	\$195.72	\$209.55	\$249.35	\$248.11	\$185.80	\$149.20		\$196.42
508 CHICAGO	\$208.28	\$196.66	\$241.07	\$256.20	\$176.36	\$132.09		\$173.48
50806 DALEY	\$178.93	\$169.02	\$243.62	\$259.90	\$140.88	\$114.11		\$147.92
50801 KENNEDY-KING	\$269.01	\$271.12	\$305.73	\$280.47	\$245.17	\$233.28		\$261.85
50803 MALCOLM X	\$194.81	\$182.19	\$219.77	\$263.53	\$182.52	\$130.76		\$159.95
50805 OLIVE HARVEY	\$252.26	\$307.41	\$317.54	\$284.47	\$220.29	\$183.87		\$228.15
50804 TRUMAN	\$200.82	\$170.44	\$263.68	\$275.30	\$158.89	\$113.15		\$139.01
50802 WASHINGTON	\$211.98	\$171.93	\$177.01	\$173.76	\$183.26	\$217.83		\$197.84
50807 WILBUR WRIGHT	\$190.55	\$188.23	\$209.99	\$205.25	\$159.68	\$127.51		\$166.44
507 DANVILLE	\$201.38	\$256.14	\$304.55	\$215.43	\$186.36	\$208.61		\$217.67
502 DUPAGE	\$180.60	\$216.43	\$249.83	\$294.64	\$181.91	\$151.90		\$194.02
509 ELGIN	\$220.70	\$224.62	\$295.88	\$371.11	\$216.02	\$199.36		\$233.55
512 HARPER	\$225.50	\$247.85	\$306.89	\$396.78	\$241.50	\$232.25		\$239.63
540 HEARTLAND	\$165.29	\$204.12	\$244.56	\$253.42	\$126.22	\$147.29		\$169.38
519 HIGHLAND	\$194.73	\$252.65	\$250.42	\$200.81	\$138.86	\$197.09		\$196.27
514 ILLINOIS CENTRAL	\$180.13	\$233.18	\$272.67	\$313.00	\$190.82	\$238.67		\$204.58
529 ILLINOIS EASTERN	\$132.11	\$175.31	\$131.67	\$180.47	\$140.35	\$120.95		\$140.68
52904 FRONTIER	\$137.80	\$176.81	\$187.57	\$173.26	\$234.46	\$111.85		\$151.97
52901 LINCOLN TRAIL	\$141.67	\$402.80	\$159.68	\$152.10	\$147.00	\$107.88		\$156.14
52902 OLNEY CENTRAL	\$143.20	\$171.40	\$176.25	\$274.52	\$138.44	\$94.34		\$171.12
52903 WABASH VALLEY	\$106.49	\$117.16	\$114.27	\$73.48	\$85.40	\$199.54		\$108.60
513 ILLINOIS VALLEY	\$190.78	\$212.32	\$250.87	\$255.69	\$188.80	\$149.69		\$203.37
525 JOLIET	\$185.49	\$207.51	\$311.24	\$290.30	\$174.94	\$191.73		\$207.22
520 KANKAKEE	\$163.08	\$196.14	\$229.81	\$216.87	\$159.36	\$101.02		\$155.29
501 KASKASKIA	\$134.91	\$144.78	\$171.59	\$207.01	\$104.12	\$126.39	\$125.43	\$148.92
523 KISHWAUKEE	\$179.09	\$214.73	\$306.51	\$271.21	\$183.79	\$250.83		\$207.68
532 LAKE COUNTY	\$213.88	\$239.86	\$261.19	\$361.46	\$201.60	\$197.91		\$224.40
517 LAKE LAND	\$130.40	\$138.52	\$161.56	\$222.59	\$143.22	\$272.70		\$146.89
536 LEWIS & CLARK	\$174.43	\$181.26	\$213.40	\$337.37	\$188.61	\$187.14		\$189.12
526 LINCOLN LAND	\$221.49	\$199.54	\$285.75	\$377.67	\$232.18	\$241.94		\$238.66
530 LOGAN	\$181.88	\$197.56	\$211.76	\$217.91	\$191.29	\$147.62		\$189.97
528 MC HENRY	\$238.99	\$234.32	\$348.52	\$260.91	\$222.29	\$196.30		\$238.97
524 MORAIN VALLEY	\$165.62	\$171.22	\$275.18	\$263.64	\$161.86	\$121.15		\$176.55
527 MORTON	\$202.87	\$192.43	\$272.33	\$307.54	\$142.45	\$142.45		\$191.26
535 OAKTON	\$207.80	\$209.00	\$327.98	\$257.32	\$183.47	\$134.80	\$137.46	\$206.36
505 PARKLAND	\$195.93	\$220.04	\$238.66	\$328.06	\$188.06	\$206.83		\$209.42
515 PRAIRIE STATE	\$195.46	\$220.88	\$277.92	\$369.65	\$189.16	\$190.23		\$214.75
521 REND LAKE	\$131.17	\$254.24	\$259.71	\$253.32	\$141.34	\$255.37		\$182.76
537 RICHLAND	\$209.76	\$246.41	\$284.65	\$338.62	\$228.26	\$307.75		\$238.34
511 ROCK VALLEY	\$169.15	\$199.75	\$258.14	\$311.66	\$145.70	\$115.50		\$185.52
518 SANDBURG	\$183.60	\$251.38	\$263.13	\$244.41	\$187.65	\$328.21		\$218.92
506 SAUK VALLEY	\$233.87	\$247.77	\$321.30	\$323.29	\$226.22	\$288.20		\$252.29
531 SHAWNEE	\$185.59	\$217.46	\$276.61	\$213.84	\$200.19	\$160.52		\$196.12
510 SOUTH SUBURBAN	\$195.49	\$193.14	\$292.33	\$273.65	\$191.49	\$188.69	\$280.24	\$207.97
533 SOUTHEASTERN	\$168.58	\$162.19	\$187.26	\$202.09	\$138.98	\$222.97		\$177.86
522 SOUTHWESTERN	\$166.56	\$185.53	\$195.15	\$242.18	\$162.39	\$164.88		\$177.17
534 SPOON RIVER	\$207.77	\$239.34	\$301.02	\$230.95	\$199.76	\$190.14		\$220.41
504 TRITON	\$167.57	\$165.79	\$222.01	\$254.73	\$179.36	\$126.93		\$169.69
516 WAUBONSEE	\$197.43	\$196.62	\$224.34	\$200.56	\$196.62	\$165.75		\$192.62
539 WOOD	\$194.87	\$201.85	\$273.44	\$329.96	\$192.83	\$233.69		\$215.94
STATE TOTALS	\$188.89	\$202.58	\$241.20	\$269.53	\$182.39	\$148.12	\$147.54	\$193.16

Appendix A

TOTAL EXPENDITURES REPORTS

Illinois Community College Board

Table A-1

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

	Student Semester <u>Credit Hours</u>	Net Instructional <u>Cost</u>	Other <u>Cost</u>	Building Repair <u>Cost</u>	Building Deprec. <u>Cost</u>	Full Instructional <u>Cost</u>	Organized Research <u>Cost</u>	Public Service <u>Cost</u>	Total Institutional <u>Unit Cost</u>	
503	BLACK HAWK	148,870	\$29,240,328	\$55,612	\$3,287,150	\$519,543	\$33,102,633	\$0	\$4,557,046	\$37,659,679
508	CHICAGO	1,242,760	\$215,589,000	\$3,122,302	\$7,107	\$10,595,734	\$229,314,143	\$164,065	\$10,164,297	\$239,642,505
50806	DALEY	213,738	\$31,616,570	\$739,312	\$0	\$2,149,309	\$34,505,191	\$2,851	\$808,364	\$35,316,406
50801	KENNEDY-KING	116,520	\$30,510,795	\$588,970	\$0	\$1,440,903	\$32,540,668	\$1,554	\$1,666,393	\$34,208,615
50803	MALCOLM X	191,692	\$30,660,570	\$470,057	\$7,107	\$832,318	\$31,970,052	\$3,983	\$1,374,746	\$33,348,781
50805	OLIVE HARVEY	101,714	\$23,206,420	\$476,688	\$0	\$804,774	\$24,487,882	\$1,356	\$972,817	\$25,462,055
50804	TRUMAN	285,216	\$39,648,666	\$345,172	\$0	\$533,464	\$40,527,302	\$3,803	\$1,579,635	\$42,110,740
50802	WASHINGTON	139,328	\$27,565,219	\$299,433	\$0	\$904,669	\$28,769,321	\$147,923	\$3,118,718	\$32,035,962
50807	WILBUR WRIGHT	194,552	\$32,380,760	\$202,670	\$0	\$3,930,297	\$36,513,727	\$2,595	\$643,624	\$37,159,946
507	DANVILLE	56,380	\$12,272,222	\$144,391	\$914,363	\$189,583	\$13,520,559	\$0	\$2,376,722	\$15,897,281
502	DUPAGE	554,681	\$107,620,697	\$5,071,226	\$2,746,051	\$1,713,291	\$117,151,265	\$0	\$10,281,887	\$127,433,152
509	ELGIN	174,385	\$40,728,191	\$253,328	\$192,626	\$2,662,711	\$43,836,856	\$0	\$3,583,607	\$47,420,463
512	HARPER	283,262	\$67,876,809	\$328,160	\$1,072,442	\$1,404,057	\$70,681,468	\$0	\$6,328,895	\$77,010,363
540	HEARTLAND	95,292	\$16,140,157	\$138,931	\$87,052	\$794,080	\$17,160,220	\$0	\$1,817,648	\$18,977,868
519	HIGHLAND	56,750	\$11,138,170	\$100,303	\$1,294,078	\$1,360,460	\$13,893,011	\$0	\$3,071,322	\$16,964,333
514	ILLINOIS CENTRAL	220,169	\$45,042,704	\$87,210	\$3,311,516	\$3,888,428	\$52,329,858	\$0	\$6,556,808	\$58,886,666
529	ILLINOIS EASTERN	161,991	\$22,789,119	\$407,442	\$2,240,461	\$505,453	\$25,942,475	\$0	\$378,495	\$26,320,970
52904	FRONTIER	26,437	\$4,017,574	\$53,358	\$289,760	\$96,036	\$4,456,728	\$0	\$61,432	\$4,518,160
52901	LINCOLN TRAIL	32,600	\$5,090,250	\$84,868	\$942,395	\$111,200	\$6,228,713	\$0	\$57,000	\$6,285,713
52902	OLNEY CENTRAL	40,000	\$6,844,635	\$164,147	\$442,432	\$166,799	\$7,618,013	\$0	\$97,066	\$7,715,079
52903	WABASH VALLEY	62,954	\$6,836,660	\$105,069	\$565,874	\$131,418	\$7,639,021	\$0	\$162,997	\$7,802,018
513	ILLINOIS VALLEY	80,865	\$16,445,245	\$57,779	\$1,548,698	\$577,069	\$18,628,791	\$0	\$2,060,014	\$20,688,805
525	JOLIET	223,743	\$46,363,552	\$373,668	\$2,868,800	\$303,206	\$49,909,226	\$203,505	\$4,752,930	\$54,865,661
520	KANKAKEE	96,064	\$14,917,754	\$121,771	\$85,158	\$243,245	\$15,367,928	\$0	\$6,398,444	\$21,766,372
501	KASKASKIA	104,097	\$15,501,926	\$106,624	\$1,804,544	\$0	\$17,413,094	\$0	\$1,165,962	\$18,579,056
523	KISHWAUKEE	77,770	\$16,151,351	\$89,376	\$113,647	\$871,050	\$17,225,424	\$0	\$910,883	\$18,136,307
532	LAKE COUNTY	264,292	\$59,308,169	\$140,407	\$4,131,229	\$1,460,019	\$65,039,824	\$0	\$7,159,741	\$72,199,565
517	LAKE LAND	182,524	\$26,811,720	\$107,453	\$523,113	\$469,489	\$27,911,775	\$0	\$2,512,805	\$30,424,580
536	LEWIS & CLARK	119,945	\$22,684,040	\$130,575	\$2,269,872	\$769,281	\$25,853,768	\$0	\$2,403,108	\$28,256,876
526	LINCOLN LAND	136,642	\$32,611,404	\$116,307	\$1,317,638	\$1,062,176	\$35,107,525	\$0	\$3,627,086	\$38,734,611
530	LOGAN	134,078	\$25,471,055	\$108,788	\$863,936	\$404,316	\$26,848,095	\$0	\$2,208,085	\$29,056,180
528	MC HENRY	115,943	\$27,707,339	\$116,261	\$260,773	\$903,282	\$28,987,655	\$0	\$2,888,762	\$31,876,417
524	MORAIN VALLEY	296,986	\$52,434,181	\$128,142	\$178,139	\$3,948,497	\$56,688,959	\$0	\$2,764,798	\$59,453,757
527	MORTON	86,059	\$16,459,937	\$81,266	\$641,020	\$98,572	\$17,280,795	\$0	\$284,922	\$17,565,717
535	OAKTON	220,237	\$45,447,252	\$96,902	\$349,453	\$1,162,326	\$47,055,933	\$0	\$6,132,777	\$53,188,710
505	PARKLAND	191,694	\$40,143,755	\$165,989	\$1,924,829	\$1,006,440	\$43,241,013	\$14,368	\$4,698,198	\$47,953,579
515	PRAIRIE STATE	91,028	\$19,548,506	\$39,259	\$0	\$0	\$19,587,765	\$0	\$3,097,776	\$22,685,541
521	REND LAKE	71,143	\$13,002,120	\$1,600	\$13,705	\$0	\$13,017,425	\$0	\$2,582,393	\$15,599,818
537	RICHLAND	64,593	\$15,395,317	\$86,030	\$162,454	\$101,024	\$15,744,825	\$0	\$552,804	\$16,297,629
511	ROCK VALLEY	164,915	\$30,594,950	\$0	\$0	\$0	\$30,594,950	\$66,962	\$8,244,922	\$38,906,834
518	SANDBURG	74,946	\$16,407,484	\$144,093	\$191,448	\$644,379	\$17,387,404	\$0	\$795,015	\$18,182,419
506	SAUK VALLEY	48,965	\$12,353,261	\$240,851	\$621,245	\$236,958	\$13,452,315	\$0	\$859,118	\$14,311,433
531	SHAWNEE	53,830	\$10,557,277	\$1,673	\$690,204	\$0	\$11,249,154	\$0	\$1,410,228	\$12,659,382
510	SOUTH SUBURBAN	180,832	\$37,608,136	\$120,905	\$468,223	\$1,305,835	\$39,503,099	\$0	\$1,306,104	\$40,809,203
533	SOUTHEASTERN	63,254	\$11,250,465	\$76,531	\$19,575	\$147,074	\$11,493,645	\$0	\$602,366	\$12,096,011
522	SOUTHWESTERN	248,959	\$44,107,214	\$310,683	\$1,913,322	\$2,756,935	\$49,088,154	\$0	\$5,776,264	\$54,864,418
534	SPOON RIVER	38,600	\$8,507,811	\$120,781	\$57,734	\$149,515	\$8,835,841	\$0	\$781,813	\$9,617,654
504	TRITON	256,015	\$43,444,064	\$330,080	\$959,920	\$343,559	\$45,077,623	\$0	\$1,871,603	\$46,949,226
516	WAUBONSEE	152,714	\$29,416,495	\$238,384	\$1,177,199	\$760,913	\$31,592,991	\$0	\$2,332,729	\$33,925,720
539	WOOD	52,727	\$11,385,966	\$112,017	\$0	\$69,997	\$11,567,980	\$0	\$897,684	\$12,465,664
	STATE TOTALS	6,888,000	1,330,475,143	13,473,100	40,308,724	43,428,497	1,427,685,464	448,900	130,196,061	1,558,330,425

Illinois Community College Board

Table A-2

**FISCAL YEAR 2004 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

		Student Semester <u>Credit Hours</u>	Direct Salary <u>Cost</u>	Direct Department <u>Cost</u>	Equipment <u>Cost</u>	Allocated Less O&M <u>Cost</u>	Oper. & Maintenance <u>Cost</u>	Net Instructional <u>Unit Cost</u>
503	BLACK HAWK	148,870	\$10,308,839	\$905,289	\$6,473	\$14,336,936	\$3,682,791	\$29,240,328
508	CHICAGO	1,242,760	\$80,282,638	\$17,339,697	\$0	\$86,804,370	\$31,162,295	\$215,589,000
50806	DALEY	213,738	\$11,821,607	\$2,186,474	\$0	\$12,627,605	\$4,980,884	\$31,616,570
50801	KENNEDY-KING	116,520	\$10,011,859	\$4,154,623	\$0	\$11,097,614	\$5,246,699	\$30,510,795
50803	MALCOLM X	191,692	\$10,903,870	\$1,702,727	\$0	\$13,040,935	\$5,013,038	\$30,660,570
50805	OLIVE HARVEY	101,714	\$8,134,668	\$2,023,186	\$0	\$9,344,571	\$3,703,995	\$23,206,420
50804	TRUMAN	285,216	\$15,920,914	\$2,284,084	\$0	\$16,941,141	\$4,502,527	\$39,648,666
50802	WASHINGTON	139,328	\$10,646,708	\$2,373,777	\$0	\$11,441,442	\$3,103,292	\$27,565,219
50807	WILBUR WRIGHT	194,552	\$12,843,012	\$2,614,826	\$0	\$12,311,062	\$4,611,860	\$32,380,760
507	DANVILLE	56,380	\$3,741,112	\$1,425,596	\$17,573	\$5,127,486	\$1,960,455	\$12,272,222
502	DUPAGE	554,681	\$46,262,419	\$9,488,863	\$315,027	\$40,476,007	\$11,078,381	\$107,620,697
509	ELGIN	174,385	\$13,674,508	\$2,195,395	\$619,815	\$17,730,623	\$6,507,850	\$40,728,191
512	HARPER	283,262	\$20,161,948	\$4,419,039	\$219,987	\$33,534,231	\$9,541,603	\$67,876,808
540	HEARTLAND	95,292	\$5,738,870	\$822,167	\$132,576	\$7,154,198	\$2,292,346	\$16,140,157
519	HIGHLAND	56,750	\$4,614,898	\$466,480	\$65,560	\$4,204,665	\$1,786,567	\$11,138,170
514	ILLINOIS CENTRAL	220,169	\$14,531,284	\$7,627,651	\$161,647	\$16,374,169	\$6,347,952	\$45,042,703
529	ILLINOIS EASTERN	161,991	\$7,971,146	\$1,775,432	\$70,757	\$10,582,963	\$2,388,821	\$22,789,119
52904	FRONTIER	26,437	\$907,729	\$209,422	\$7,742	\$2,570,799	\$321,882	\$4,017,574
52901	LINCOLN TRAIL	32,600	\$1,592,609	\$319,468	\$39,964	\$2,479,091	\$659,118	\$5,090,250
52902	OLNEY CENTRAL	40,000	\$2,466,413	\$816,625	\$8,859	\$2,827,505	\$725,233	\$6,844,635
52903	WABASH VALLEY	62,954	\$3,004,395	\$429,917	\$14,192	\$2,705,568	\$682,588	\$6,836,660
513	ILLINOIS VALLEY	80,865	\$5,347,784	\$2,229,759	\$83,555	\$6,491,982	\$2,292,165	\$16,445,245
525	JOLIET	223,743	\$16,189,543	\$6,277,664	\$133,373	\$16,825,615	\$6,937,357	\$46,363,552
520	KANKAKEE	96,064	\$5,566,035	\$1,433,117	\$111,603	\$6,263,456	\$1,543,542	\$14,917,753
501	KASKASKIA	104,097	\$6,551,556	\$563,223	\$165,526	\$6,871,664	\$1,349,957	\$15,501,926
523	KISHWAUKEE	77,770	\$5,805,245	\$786,050	\$141,420	\$7,054,489	\$2,364,147	\$16,151,351
532	LAKE COUNTY	264,292	\$20,038,096	\$5,276,781	\$512,801	\$28,221,189	\$5,259,302	\$59,308,169
517	LAKE LAND	182,524	\$11,788,339	\$1,572,377	\$173,479	\$10,328,120	\$2,949,404	\$26,811,719
536	LEWIS & CLARK	119,945	\$7,547,351	\$968,056	\$38,170	\$10,462,446	\$3,668,018	\$22,684,041
526	LINCOLN LAND	136,642	\$10,663,404	\$3,108,615	\$196,004	\$13,622,332	\$5,021,049	\$32,611,404
530	LOGAN	134,078	\$8,919,919	\$1,168,210	\$164,880	\$11,891,909	\$3,326,137	\$25,471,055
528	MC HENRY	115,943	\$7,559,020	\$3,299,859	\$27,123	\$14,211,089	\$2,610,247	\$27,707,338
524	MORAIN VALLEY	296,986	\$18,167,146	\$3,151,673	\$923,576	\$23,621,028	\$6,570,758	\$52,434,181
527	MORTON	86,059	\$5,225,372	\$994,275	\$171,211	\$7,126,020	\$2,943,060	\$16,459,938
535	OAKTON	220,237	\$18,724,103	\$6,345,643	\$62,293	\$16,008,899	\$4,306,314	\$45,447,252
505	PARKLAND	191,694	\$15,442,384	\$1,287,746	\$72,150	\$18,392,652	\$4,948,824	\$40,143,756
515	PRAIRIE STATE	91,028	\$6,836,449	\$364,730	\$408,740	\$8,897,061	\$3,041,526	\$19,548,506
521	REND LAKE	71,143	\$6,142,740	\$883,279	\$5,082	\$4,166,604	\$1,804,415	\$13,002,120
537	RICHLAND	64,593	\$5,407,384	\$846,440	\$436,096	\$7,489,246	\$1,216,151	\$15,395,317
511	ROCK VALLEY	164,915	\$11,849,930	\$2,345,662	\$486,718	\$11,826,010	\$4,086,631	\$30,594,951
518	SANDBURG	74,946	\$5,527,571	\$3,061,934	\$137,192	\$6,384,210	\$1,296,576	\$16,407,483
506	SAUK VALLEY	48,965	\$3,679,750	\$1,010,543	\$132,797	\$6,050,906	\$1,479,265	\$12,353,261
531	SHAWNEE	53,830	\$3,403,753	\$227,146	\$8,863	\$5,904,059	\$1,013,456	\$10,557,277
510	SOUTH SUBURBAN	180,832	\$9,812,804	\$4,650,764	\$43,909	\$18,081,267	\$5,019,392	\$37,608,136
533	SOUTHEASTERN	63,254	\$4,390,785	\$465,641	\$0	\$5,046,528	\$1,347,512	\$11,250,466
522	SOUTHWESTERN	248,959	\$12,746,707	\$4,558,219	\$602,554	\$21,058,404	\$5,141,331	\$44,107,215
534	SPOON RIVER	38,600	\$2,881,694	\$268,604	\$103,257	\$4,259,243	\$995,013	\$8,507,811
504	TRITON	256,015	\$14,257,010	\$1,949,232	\$0	\$20,478,153	\$6,759,669	\$43,444,064
516	WAUBONSEE	152,714	\$8,652,852	\$1,098,736	\$373,087	\$15,410,073	\$3,881,747	\$29,416,495
539	WOOD	52,727	\$3,535,468	\$1,194,980	\$39,465	\$5,721,095	\$894,957	\$11,385,965
	STATE TOTALS	6,888,000	\$469,947,856	\$107,854,567	\$7,364,339	\$574,491,397	\$170,816,983	\$1,330,475,142

Illinois Community College Board

Table A-3

**FISCAL YEAR 2004 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
ALL COSTS**

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Cost</u>	Academic Support <u>Cost</u>	Student Services <u>Cost</u>	General Institutional <u>Cost</u>	Total Allocated <u>Cost</u>
503	BLACK HAWK	148,870	\$3,727,088	\$1,043,464	\$2,451,071	\$7,115,313	\$14,336,936
508	CHICAGO	1,242,760	\$13,893,168	\$8,704,725	\$20,192,375	\$44,014,102	\$86,804,370
50806	DALEY	213,738	\$1,553,567	\$1,471,690	\$3,095,277	\$6,507,071	\$12,627,605
50801	KENNEDY-KING	116,520	\$2,422,213	\$1,048,268	\$2,263,284	\$5,363,849	\$11,097,614
50803	MALCOLM X	191,692	\$2,568,964	\$1,200,616	\$2,022,074	\$7,249,281	\$13,040,935
50805	OLIVE HARVEY	101,714	\$2,105,921	\$626,117	\$2,922,793	\$3,689,740	\$9,344,571
50804	TRUMAN	285,216	\$2,425,842	\$1,549,419	\$3,917,208	\$9,048,672	\$16,941,141
50802	WASHINGTON	139,328	\$1,399,750	\$1,122,181	\$3,146,409	\$5,773,102	\$11,441,442
50807	WILBUR WRIGHT	194,552	\$1,416,911	\$1,686,434	\$2,825,330	\$6,382,387	\$12,311,062
507	DANVILLE	56,380	\$822,057	\$756,502	\$1,296,829	\$2,252,098	\$5,127,486
502	DUPAGE	554,681	\$4,053,349	\$7,700,129	\$9,458,879	\$19,327,427	\$40,539,784
509	ELGIN	174,385	\$1,531,572	\$2,014,086	\$4,709,337	\$9,475,221	\$17,730,216
512	HARPER	283,262	\$5,763,410	\$2,152,515	\$7,125,261	\$18,493,046	\$33,534,232
540	HEARTLAND	95,292	\$511,987	\$978,235	\$1,447,545	\$4,216,430	\$7,154,197
519	HIGHLAND	56,750	\$723,064	\$587,964	\$979,429	\$1,913,985	\$4,204,442
514	ILLINOIS CENTRAL	220,169	\$862,714	\$2,225,546	\$2,631,113	\$10,654,797	\$16,374,170
529	ILLINOIS EASTERN	161,991	\$966,178	\$674,280	\$3,352,287	\$5,590,216	\$10,582,961
52904	FRONTIER	26,437	\$269,802	\$165,395	\$1,009,779	\$1,125,822	\$2,570,798
52901	LINCOLN TRAIL	32,600	\$233,237	\$175,853	\$715,532	\$1,354,469	\$2,479,091
52902	OLNEY CENTRAL	40,000	\$245,016	\$158,543	\$872,528	\$1,551,417	\$2,827,504
52903	WABASH VALLEY	62,954	\$218,123	\$174,489	\$754,448	\$1,558,508	\$2,705,568
513	ILLINOIS VALLEY	80,865	\$919,896	\$1,258,957	\$1,604,153	\$2,708,975	\$6,491,981
525	JOLIET	223,743	\$3,836,515	\$1,219,666	\$3,267,970	\$8,501,463	\$16,825,614
520	KANKAKEE	96,064	\$465,343	\$1,033,330	\$1,571,619	\$3,193,164	\$6,263,456
501	KASKASKIA	104,097	\$2,073,446	\$438,628	\$1,445,180	\$2,914,410	\$6,871,664
523	KISHWAUKEE	77,770	\$1,995,462	\$676,505	\$1,043,370	\$3,339,152	\$7,054,489
532	LAKE COUNTY	264,292	\$991,701	\$4,275,525	\$3,879,027	\$19,074,936	\$28,221,189
517	LAKE LAND	182,524	\$2,326,613	\$998,369	\$1,459,483	\$5,543,655	\$10,328,120
536	LEWIS & CLARK	119,945	\$897,430	\$2,181,641	\$2,547,795	\$4,835,579	\$10,462,445
526	LINCOLN LAND	136,642	\$2,687,353	\$748,354	\$2,144,975	\$8,041,052	\$13,621,734
530	LOGAN	134,078	\$1,728,871	\$821,499	\$3,458,915	\$5,882,623	\$11,891,908
528	MC HENRY	115,943	\$1,484,203	\$2,223,956	\$2,864,306	\$7,638,624	\$14,211,089
524	MORAIN VALLEY	296,986	\$2,283,057	\$1,793,899	\$5,793,467	\$13,750,605	\$23,621,028
527	MORTON	86,059	\$978,468	\$1,311,888	\$937,500	\$3,898,164	\$7,126,020
535	OAKTON	220,237	\$2,373,034	\$3,074,825	\$3,714,074	\$6,846,384	\$16,008,317
505	PARKLAND	191,694	\$4,655,115	\$2,077,125	\$3,816,243	\$7,844,168	\$18,392,651
515	PRAIRIE STATE	91,028	\$1,065,297	\$825,943	\$1,853,988	\$5,152,126	\$8,897,354
521	REND LAKE	71,143	\$878,119	\$348,481	\$1,420,955	\$1,531,991	\$4,179,546
537	RICHLAND	64,593	\$1,131,897	\$609,974	\$2,164,695	\$3,582,563	\$7,489,129
511	ROCK VALLEY	164,915	\$1,389,547	\$1,383,840	\$2,039,209	\$7,013,413	\$11,826,009
518	SANDBURG	74,946	\$921,172	\$2,241,744	\$805,324	\$2,416,226	\$6,384,466
506	SAUK VALLEY	48,965	\$937,649	\$695,793	\$1,368,699	\$3,048,518	\$6,050,659
531	SHAWNEE	53,830	\$1,346,165	\$786,749	\$1,690,244	\$2,073,661	\$5,896,819
510	SOUTH SUBURBAN	180,832	\$4,445,870	\$688,014	\$4,774,196	\$8,173,187	\$18,081,267
533	SOUTHEASTERN	63,254	\$1,516,168	\$425,350	\$877,216	\$2,227,794	\$5,046,528
522	SOUTHWESTERN	248,959	\$3,108,298	\$1,398,028	\$5,265,620	\$11,286,457	\$21,058,403
534	SPOON RIVER	38,600	\$938,819	\$205,535	\$788,416	\$2,326,473	\$4,259,243
504	TRITON	256,015	\$4,655,612	\$2,452,845	\$3,569,585	\$9,800,110	\$20,478,152
516	WAUBONSEE	152,714	\$2,423,300	\$3,519,505	\$2,947,015	\$6,523,885	\$15,413,705
539	WOOD	<u>52,727</u>	<u>\$196,768</u>	<u>\$646,325</u>	<u>\$1,855,032</u>	<u>\$3,022,970</u>	<u>\$5,721,095</u>
	STATE TOTALS	6,888,000	\$87,505,775	\$67,199,739	\$124,612,397	\$295,244,963	\$574,562,874

Appendix B

**STATE SUMMARY OF NET INSTRUCTIONAL UNIT COST
PER CREDIT HOUR BY PCS/CIP**

ILLINOIS COMMUNITY COLLEGE BOARD
 ALL COSTS BY STUDENT CREDIT HOUR
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2003-04

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	010102		135.00	207.51	15.24	0.13	79.58	27.14	329.59
11	010103		1813.00	105.11	40.45	2.95	81.27	26.14	255.93
11	010201		534.00	109.21	31.42	6.59	70.67	23.26	241.15
11	020201		1299.00	91.64	22.42	0.41	77.14	24.39	216.00
11	020402		941.00	128.94	16.60	0.25	91.51	24.23	261.53
11	020403		995.00	127.63	33.51	4.46	90.33	26.70	282.63
11	020501		2409.00	108.22	29.41	3.97	82.88	25.34	249.81
11	030101		72.00	168.00	0.00	0.00	109.68	18.83	296.51
11	040201		2844.00	109.59	23.35	2.35	79.22	27.03	241.54
11	050101		432.00	78.55	10.19	0.03	81.50	28.06	198.33
11	050103		1226.00	64.26	2.25	0.00	93.76	27.88	188.15
11	050104		582.00	68.05	17.81	0.00	73.03	23.08	181.97
11	050107		3621.00	44.76	4.32	0.42	87.44	28.35	165.28
11	050108		849.00	65.32	7.47	0.00	84.75	27.62	185.16

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	050110		340.00	40.98	9.31	0.00	72.97	19.97	143.24
11	050201		2304.00	76.77	9.98	0.00	92.25	36.27	215.27
11	050202		186.00	72.13	20.86	0.72	112.93	31.58	238.22
11	050207		177.00	70.05	3.97	1.67	82.80	34.20	192.69
11	050299		294.00	66.24	5.88	0.00	123.58	30.21	225.91
11	090201		273.00	77.13	0.09	0.00	95.95	25.82	198.98
11	090401		7805.00	102.83	14.04	2.74	86.15	25.09	230.85
11	090701		3324.00	116.28	27.21	12.18	93.85	26.68	276.18
11	090702		241.00	149.96	39.41	0.96	74.37	28.83	293.53
11	099997		247.00	57.21	10.14	0.00	108.50	16.97	192.83
11	099998		86.00	129.84	19.72	25.51	76.34	28.02	279.43
11	110101		24971.00	72.37	15.24	1.00	92.77	26.20	207.59
11	110201		24656.00	107.17	16.23	1.91	90.69	26.63	242.63
11	110501		1249.00	132.24	14.29	0.07	76.06	22.93	245.59
11	119997		326.00	70.68	6.08	0.44	63.96	18.65	159.81
11	130101		11612.00	64.33	10.30	0.16	87.30	24.52	186.60
11	130201		772.00	52.76	14.26	0.97	98.42	32.70	199.11

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	130501		861.00	77.94	10.29	0.27	76.15	21.15	185.81
11	130604		182.00	29.07	0.56	0.04	47.11	12.69	89.47
11	130901		13506.00	48.83	8.93	0.22	87.07	26.21	171.27
11	131001		10342.00	48.48	13.52	0.32	86.92	25.86	175.10
11	131202		22089.00	78.48	10.77	0.69	82.93	24.09	196.95
11	131301		75.00	131.97	60.39	0.95	67.75	25.07	286.13
11	131307		44458.00	57.42	11.85	1.25	84.21	24.02	178.74
11	131314		6145.00	74.01	20.16	9.39	84.73	24.25	212.54
11	131315		5306.00	66.97	11.49	0.70	85.11	25.78	190.05
11	131401		369.00	137.66	15.88	0.28	106.78	19.90	280.50
11	139997		3716.00	45.20	8.47	0.35	78.94	21.36	154.32
11	139998		1704.00	86.94	13.02	0.20	88.05	25.03	213.25
11	140101		2744.00	206.33	30.92	1.78	84.08	26.31	349.42
11	141001		738.00	184.04	43.31	2.10	82.55	26.48	338.48
11	141101		2669.00	136.51	16.29	1.42	82.32	23.81	260.35
11	141201		3412.00	145.74	20.12	2.19	77.13	25.85	271.03
11	149997		32.00	369.28	35.50	0.00	59.08	23.30	487.16

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	160102		991.00	83.25	10.07	0.12	90.67	20.91	205.02
11	160301		444.00	192.23	25.48	0.35	91.41	20.40	329.88
11	160302		3396.00	83.09	18.91	0.06	94.93	24.04	221.04
11	160402		519.00	70.60	27.40	0.13	90.78	21.53	210.44
11	160403		416.00	75.03	51.31	0.00	68.49	21.68	216.50
11	160501		4615.00	77.69	14.02	0.29	92.11	25.06	209.17
11	160901		10268.00	90.38	14.99	0.40	85.32	23.80	214.89
11	160902		2382.00	87.60	17.53	0.10	80.51	22.28	208.00
11	160903		8.00	69.00	19.63	0.00	96.31	24.74	209.67
11	160905		72669.00	59.51	11.15	0.24	87.25	24.73	182.87
11	161101		364.00	72.41	28.18	0.05	89.43	23.58	213.65
11	161102		125.00	79.72	58.57	0.00	72.69	19.55	230.53
11	169999		2163.00	61.18	11.26	0.36	77.48	22.48	172.76
11	190402		2309.00	119.82	20.87	0.04	79.42	23.95	244.09
11	190502		2643.00	43.83	20.56	0.00	72.79	23.03	160.22
11	190503		17538.00	48.79	15.34	0.90	87.20	26.55	178.78
11	190601		405.00	76.04	17.24	0.66	75.26	27.02	196.24

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	190901		463.00	92.58	19.44	0.20	73.96	23.03	209.22
11	199997		265.00	21.42	3.73	0.27	73.99	17.39	116.81
11	230101		3064.00	84.54	20.00	6.95	93.48	28.88	233.85
11	230301		20913.00	82.32	9.29	0.23	87.17	26.16	205.16
11	230397		964.00	104.95	9.43	0.82	81.37	24.80	221.37
11	230401		364922.00	66.19	9.71	0.38	85.51	25.00	186.80
11	230501		5715.00	112.53	12.12	0.35	87.52	24.38	236.89
11	230701		36772.00	76.25	9.75	0.32	84.36	24.66	195.33
11	230801		6804.00	96.81	11.11	0.38	85.77	24.79	218.87
11	231001		155936.00	67.06	9.14	0.47	86.81	25.33	188.81
11	231002		15693.00	58.35	6.18	1.09	76.06	22.04	163.72
11	240105		31528.00	56.33	12.56	0.60	82.81	24.63	176.93
11	240198		7497.00	209.56	43.26	0.42	78.88	24.31	356.44
11	240199		3426.00	65.35	13.08	0.02	77.99	20.69	177.12
11	260101		171620.00	63.11	11.66	1.19	83.15	24.82	183.94
11	260201		232.00	85.11	30.36	0.12	75.71	19.37	210.67
11	260301		3385.00	92.12	16.92	1.25	85.46	25.99	221.75

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	260307		248.00	55.00	3.00	0.00	109.68	18.83	186.51
11	260501		33428.00	91.03	13.34	1.38	84.55	25.38	215.69
11	260601		1832.00	92.28	16.93	0.54	80.68	26.54	216.98
11	260603		25816.00	69.35	15.29	0.66	86.75	24.53	196.57
11	260607		331.00	20.67	15.57	1.45	79.54	21.40	138.63
11	260613		2253.00	73.79	16.57	0.88	81.62	24.80	197.66
11	260701		3263.00	105.13	15.96	1.39	89.87	25.02	237.35
11	260702		233.00	58.96	45.57	1.06	84.65	26.06	216.30
11	260706		121849.00	67.78	11.75	0.77	84.12	25.10	189.52
11	270101		147562.00	69.69	9.03	0.64	86.24	25.42	191.01
11	270301		79909.00	64.49	9.50	0.56	83.48	25.46	183.49
11	270302		4127.00	76.47	14.03	0.29	97.84	24.69	213.31
11	270501		55867.00	60.34	8.34	0.54	86.33	25.23	180.77
11	279997		103.00	249.73	19.44	1.59	62.53	17.70	350.98
11	280101		27.00	7.89	0.19	0.00	93.26	25.44	126.78
11	280301		101.00	18.38	1.88	0.12	92.77	25.49	138.63
11	280401		12.00	0.00	0.00	0.00	95.95	25.82	121.76

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	300101		7027.00	43.74	9.39	1.79	87.91	24.31	167.13
11	300197		1169.00	233.03	32.70	0.11	79.67	26.69	372.20
11	300199		845.00	213.71	26.60	0.46	73.30	19.95	334.02
11	300401		60628.00	52.70	7.14	0.41	81.37	24.37	165.99
11	300497		2518.00	87.88	13.16	0.18	76.63	20.92	198.76
11	300498		7.00	47.71	17.00	0.29	82.25	24.76	172.01
11	300499		913.00	103.89	14.39	0.13	71.23	19.14	208.78
11	301401		57.00	90.91	81.75	0.00	72.69	19.55	264.91
11	309997		40.00	399.20	107.45	0.00	75.52	20.37	602.54
11	310101		425.00	53.95	17.17	0.33	90.97	23.16	185.57
11	310301		122.00	113.25	29.12	5.51	84.59	23.05	255.53
11	319998		27.00	613.11	111.63	22.44	121.95	24.17	893.30
11	360108		55426.00	79.19	16.27	2.07	83.23	24.79	205.56
11	380101		99654.00	52.48	8.53	0.24	87.18	24.31	172.74
11	380201		32816.00	44.94	7.38	0.42	85.07	24.70	162.51
11	389997		318.00	95.85	17.74	0.20	110.21	20.47	244.46
11	400101		20383.00	84.43	10.50	0.71	81.73	27.03	204.41

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	400201		21192.00	69.13	10.85	0.91	87.28	26.35	194.52
11	400401		5812.00	61.78	5.97	0.35	82.56	21.83	172.49
11	400501		102094.00	74.60	13.71	0.93	86.25	25.68	201.16
11	400502		0.00	0	0	0	0	0	0
11	400503		11347.00	112.98	9.65	0.71	72.76	23.08	219.19
11	400504		14590.00	118.39	20.19	1.49	84.07	24.56	248.70
11	400601		11428.00	84.49	15.43	0.80	91.39	25.84	217.95
11	400603		1132.00	71.76	17.88	0.36	94.92	22.41	207.34
11	400702		1608.00	68.35	19.77	0.05	94.98	21.42	204.56
11	400703		25207.00	64.11	12.85	0.88	82.20	22.55	182.58
11	400801		32105.00	96.57	17.32	0.85	85.42	24.02	224.18
11	420101		215966.00	48.07	6.83	0.23	86.60	25.16	166.89
11	420701		81242.00	56.00	10.10	0.36	85.25	25.21	176.93
11	420901		2430.00	53.61	9.98	1.23	87.58	22.88	175.28
11	421101		96.00	207.15	17.16	0.35	89.60	33.72	347.98
11	421601		17894.00	57.24	8.69	0.22	85.71	24.43	176.29
11	440401		3.00	35.67	90.67	0.00	123.58	30.21	280.12

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	440701		1584.00	69.51	10.98	0.34	91.30	24.93	197.05
11	450101		20400.00	69.29	10.45	0.01	73.95	25.33	179.02
11	450201		30613.00	53.00	9.50	0.15	84.23	24.03	170.91
11	450301		1093.00	74.32	13.44	0.39	92.67	25.30	206.12
11	450401		40774.00	48.09	9.47	0.36	86.38	26.19	170.49
11	450601		88438.00	58.92	8.11	1.08	86.72	25.20	180.03
11	450701		36412.00	56.15	11.07	0.45	86.68	25.30	179.64
11	450801		163047.00	51.64	7.80	0.28	85.42	25.17	170.31
11	450898		48.00	44.94	7.48	0.94	84.59	20.65	158.59
11	450901		3723.00	56.52	8.31	0.23	78.36	21.73	165.14
11	451001		71263.00	49.52	7.18	0.28	86.17	25.10	168.26
11	451101		151633.00	48.95	7.24	0.24	86.08	24.88	167.40
11	459997		4741.00	88.75	14.70	0.16	83.65	22.63	209.89
11	459998		193.00	405.56	5.02	0.22	83.44	24.44	518.68
11	459999		1027.00	100.11	12.40	0.00	74.56	20.28	207.34
11	500101		3606.00	42.80	6.16	0.49	88.64	23.74	161.83
11	500201		124.00	171.51	22.48	0.00	64.72	25.91	284.62

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	500202		8192.00	152.63	25.64	1.25	88.24	24.58	292.35
11	500204		75.00	161.53	14.55	0.27	83.66	23.26	283.27
11	500205		93.00	33.10	6.10	0.16	97.24	12.18	148.77
11	500206		929.00	140.46	31.34	1.16	85.77	26.04	284.76
11	500207		822.00	97.07	5.09	0.00	95.23	26.69	224.08
11	500301		1719.00	114.63	23.79	0.83	98.18	21.90	259.34
11	500402		9459.00	117.09	21.56	1.83	90.47	25.82	256.77
11	500501		13480.00	66.64	22.92	1.04	85.05	25.58	201.23
11	500502		1327.00	100.56	23.37	0.90	80.85	25.58	231.25
11	500503		5678.00	117.30	37.09	1.80	82.80	24.10	263.11
11	500504		1365.00	117.71	32.81	1.44	78.74	22.91	253.61
11	500505		297.00	131.55	28.52	3.48	77.31	25.85	266.71
11	500599		1137.00	209.35	43.88	5.02	79.69	26.45	364.39
11	500601		2460.00	46.85	14.46	0.09	74.81	28.52	164.73
11	500602		15098.00	58.09	7.69	0.82	85.27	24.65	176.51
11	500605		10744.00	93.03	23.01	3.41	88.55	24.20	232.21
11	500701		43829.00	47.46	9.30	1.84	86.22	24.75	169.58

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	500703		17531.00	52.20	15.90	1.14	86.33	26.75	182.33
11	500705		16532.00	130.75	21.39	1.57	87.26	25.60	266.56
11	500708		5617.00	166.87	26.97	1.49	85.96	23.91	305.19
11	500709		1347.00	176.82	30.30	2.16	91.79	25.82	326.89
11	500710		473.00	179.75	36.17	3.15	91.52	26.19	336.79
11	500798		291.00	60.16	4.36	0.27	72.06	24.71	161.55
11	500799		1465.00	225.42	31.09	8.47	102.93	28.18	396.08
11	500902		54368.00	55.43	9.92	1.13	85.64	25.24	177.36
11	500903		18226.00	182.50	48.10	3.83	88.44	25.96	348.83
11	500904		9197.00	110.01	22.16	1.90	89.53	25.78	249.37
11	500999		33.00	65.00	6.00	1.00	109.68	18.83	200.51
11	509997		88.00	137.86	21.43	6.05	104.86	23.09	293.29
11	512201		1362.00	45.32	20.84	0.46	83.34	27.46	177.42
11	520101		86678.00	72.69	10.39	1.22	85.09	24.92	194.32
11	520201		3669.00	64.41	6.85	0.21	80.36	24.19	176.02
11	520302		81385.00	77.42	9.97	0.71	85.98	25.20	199.28
11	520803		1443.00	77.73	16.30	0.37	88.98	24.25	207.63

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11	521001		384.00	48.06	5.46	0.00	61.60	17.21	132.32
11	521002		444.00	80.47	15.18	0.33	74.46	23.96	194.40
11	521101		1050.00	66.04	9.03	0.65	87.39	23.69	186.80
11	521401		13363.00	58.04	8.66	0.26	87.16	25.32	179.44
11	529997		391.00	97.78	8.85	0.35	83.86	18.09	208.93
11	529998		611.00	42.11	3.82	0.00	61.50	25.34	132.78
12	010101		2126.00	109.29	26.91	0.18	78.94	20.88	236.20
12	010201		2226.00	118.08	25.40	0.67	73.81	22.29	240.25
12	010301		1231.00	131.61	45.36	0.44	78.93	21.80	278.13
12	010302		2567.00	114.59	38.62	0.27	88.04	23.35	264.87
12	010304		4043.00	104.26	37.40	0.55	81.75	22.60	246.55
12	010505		783.00	65.58	8.95	0.00	56.58	16.16	147.28
12	010507		1019.00	104.78	35.41	0.04	96.44	25.88	262.54
12	010601		778.00	99.86	44.34	1.84	98.31	25.96	270.32
12	010602		923.00	102.91	47.27	0.96	87.57	24.08	262.79
12	010603		9427.00	85.39	45.44	1.27	84.18	24.08	240.36
12	010604		2063.00	86.19	38.43	1.74	78.28	22.97	227.61

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	010605		3554.00	104.55	46.44	1.79	84.61	25.17	262.57
12	010606		841.00	84.35	31.64	2.09	74.62	21.76	214.46
12	010607		2443.00	89.42	37.19	1.84	78.44	24.05	230.94
12	010610		79.00	68.27	47.66	1.41	116.51	30.51	264.35
12	019994		38.00	266.05	3.32	0.03	95.53	26.18	391.11
12	019995		131.00	519.69	266.35	12.86	91.23	29.96	920.09
12	019996		27.00	307.04	27.56	0.00	99.69	36.75	471.03
12	019997		397.00	127.93	85.89	1.49	88.14	22.83	326.28
12	019998		4118.00	139.02	51.75	1.25	77.68	24.36	294.07
12	019999		378.00	122.69	45.06	1.09	77.92	23.61	270.37
12	030201		54.00	352.91	114.67	0.00	109.26	21.43	598.27
12	030203		24.00	97.00	0.00	0.00	109.68	18.83	225.51
12	030301		69.00	125.87	0.39	0.00	109.68	18.83	254.77
12	030401		59.00	103.44	16.47	0.00	90.42	20.42	230.76
12	030601		753.00	95.76	37.49	0.00	81.09	21.19	235.53
12	039997		160.00	3.60	0.17	0.00	79.78	21.30	104.85
12	039998		4.00	168.00	0.00	0.00	109.68	18.83	296.51

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	080102		1206.00	80.14	20.96	1.79	89.86	26.44	219.19
12	080301		497.00	84.43	34.45	0.19	79.34	25.46	223.86
12	080705		1281.00	80.16	14.37	0.40	87.43	26.84	209.19
12	080706		3287.00	81.19	18.24	0.34	84.00	24.57	208.34
12	080709		318.00	90.79	53.99	0.00	86.51	23.86	255.15
12	081001		0.00	0	0	0	0	0	0
12	081105		1813.00	105.52	27.11	2.48	77.58	22.38	235.07
12	081203		15.00	113.33	27.47	20.33	110.34	25.78	297.25
12	081209		208.00	179.66	17.76	0.00	93.56	43.18	334.16
12	089995		84.00	155.10	19.99	2.36	107.65	34.89	319.98
12	089997		121.00	164.86	15.84	0.17	61.75	18.47	261.09
12	089998		868.00	192.55	41.17	1.19	86.13	22.74	343.78
12	089999		242.00	178.28	31.74	4.58	87.40	23.45	325.45
12	090201		3540.00	80.88	13.92	0.44	84.15	24.81	204.21
12	090401		561.00	104.22	20.10	2.47	94.05	31.63	252.47
12	090501		285.00	151.58	15.26	0.42	78.26	23.32	268.83
12	090701		1000.00	109.13	18.80	12.24	82.96	31.68	254.81

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	099997		8.00	58.88	41.75	12.63	87.23	30.58	231.06
12	099998		291.00	92.81	29.97	8.35	88.90	29.02	249.06
12	099999		17.00	79.18	3.59	12.24	56.58	16.16	167.74
12	100101		1453.00	135.87	20.68	3.27	79.86	21.43	261.11
12	100103		1007.00	171.58	27.46	1.59	77.26	23.09	300.98
12	100104		3807.00	102.09	29.44	3.54	80.43	26.20	241.71
12	109994		3.00	65.33	5.00	0.00	100.91	25.42	196.66
12	109995		152.00	18.66	0.58	0.09	42.98	10.84	73.15
12	109997		301.00	30.90	0.95	0.14	42.98	10.84	85.82
12	109998		232.00	190.60	31.04	1.79	87.13	31.12	341.68
12	109999		63.00	55.51	1.71	0.25	42.98	10.84	111.30
12	120301		1248.00	103.10	21.94	0.00	78.49	20.75	224.28
12	120403		14598.00	95.86	30.60	0.62	74.44	19.84	221.36
12	120405		9799.00	64.81	87.14	0.49	79.91	22.66	255.02
12	120410		141.00	49.23	11.70	0.00	75.39	15.09	151.41
12	120501		5384.00	137.84	34.06	4.69	86.69	30.26	293.55
12	120502		36.00	110.53	61.94	3.89	74.37	28.83	279.56

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	120503		15291.00	105.60	33.08	3.21	79.10	26.19	247.19
12	120504		13391.00	76.20	24.82	2.74	87.05	26.69	217.51
12	120506		72.00	115.28	16.99	0.00	115.95	18.83	267.04
12	120507		492.00	139.49	34.42	4.79	95.83	26.85	301.38
12	129994		1.00	27.00	5.00	1.00	79.54	22.12	134.66
12	129996		51.00	143.43	12.45	0.00	101.03	18.29	275.20
12	129997		354.00	94.04	23.29	3.58	71.11	17.99	210.02
12	129998		316.00	53.35	60.21	0.00	93.68	21.53	228.77
12	129999		3.00	1097.33	320.67	0.00	76.05	20.22	1514.26
12	131501		1643.00	113.40	19.81	2.63	87.70	25.34	248.88
12	131596		21.00	1126.67	59.00	0.00	66.01	12.97	1264.65
12	139998		8.00	1183.13	316.88	0.00	95.95	25.82	1621.76
12	150101		1317.00	97.04	28.31	4.79	78.10	23.50	231.74
12	150201		1402.00	92.42	28.80	5.59	72.87	20.22	219.91
12	150301		11841.00	111.28	31.05	4.78	78.12	23.06	248.29
12	150303		18187.00	131.93	31.30	5.85	83.69	24.32	277.09
12	150304		129.00	169.10	26.71	0.00	84.56	25.06	305.44

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	150310		1268.00	136.85	28.70	5.36	99.78	20.05	290.73
12	150401		52.00	51.25	256.69	0.00	99.99	27.76	435.69
12	150403		1073.00	109.70	35.95	6.13	89.96	27.90	269.64
12	150404		298.00	126.69	29.76	2.39	74.87	22.89	256.60
12	150405		880.00	111.72	22.89	8.80	73.16	22.92	239.49
12	150410		2092.00	125.37	20.62	6.37	77.02	21.89	251.27
12	150411		5490.00	161.20	38.55	4.71	86.59	23.92	314.97
12	150503		145.00	63.41	7.66	0.46	111.98	19.66	203.17
12	150505		57.00	80.72	11.93	4.12	101.68	37.32	235.77
12	150506		322.00	39.88	17.35	0.10	87.51	19.10	163.93
12	150507		207.00	48.82	14.47	0.00	63.28	23.71	150.27
12	150603		1926.00	176.23	48.66	9.73	80.84	24.82	340.30
12	150607		140.00	180.81	42.80	0.00	92.09	23.03	338.72
12	150611		890.00	107.93	20.05	3.93	82.47	23.61	237.99
12	150701		6773.00	34.26	7.51	1.12	49.10	12.79	104.78
12	150702		1537.00	190.66	40.43	6.37	81.74	21.48	340.69
12	150805		662.00	202.79	26.80	9.45	81.93	26.39	347.35

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	150810		15872.00	147.50	31.35	9.93	82.20	23.62	294.60
12	150901		3020.00	61.65	11.26	0.35	42.98	10.84	127.08
12	150903		78.00	17.76	3.06	0.05	42.98	10.84	74.69
12	151102		1530.00	91.41	11.74	5.11	74.67	21.71	204.64
12	159994		178.00	91.92	36.60	3.54	74.50	21.44	228.00
12	159995		411.00	172.20	51.89	7.61	75.21	21.31	328.22
12	159997		822.00	145.46	50.71	2.81	73.11	21.37	293.46
12	159998		980.00	153.29	44.92	9.93	71.44	20.50	300.08
12	159999		51.00	73.73	15.00	0.20	95.21	24.38	208.51
12	200201		318.00	301.37	47.14	0.23	96.11	27.36	472.22
12	200202		51158.00	65.10	14.67	1.00	82.75	25.56	189.07
12	200305		46.00	206.17	51.09	11.85	118.39	33.68	421.18
12	200306		1667.00	134.63	33.37	5.10	99.90	28.88	301.88
12	200404		2603.00	73.82	25.92	0.37	97.00	25.01	222.11
12	200405		99.00	360.14	10.52	0.93	79.89	25.50	476.97
12	200501		4401.00	106.82	19.61	0.24	93.94	28.56	249.17
12	200602		62.00	65.03	40.82	0.00	87.23	30.58	223.66

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	200604		6906.00	49.22	10.27	0.57	70.31	19.58	149.94
12	200605		531.00	80.01	14.88	0.15	106.76	20.73	222.54
12	209994		15.00	138.33	20.40	0.00	115.95	18.83	293.51
12	209995		149.00	154.13	51.89	0.00	74.22	27.85	308.09
12	209997		873.00	139.62	22.52	0.05	79.13	22.44	263.76
12	209998		4397.00	203.37	47.27	0.86	81.62	25.84	358.97
12	209999		321.00	217.27	34.29	3.73	68.55	21.17	345.01
12	220103		9513.00	54.19	13.68	0.48	95.81	28.76	192.92
12	229997		93.00	66.42	5.13	0.00	101.68	37.32	210.54
12	229998		325.00	96.35	19.90	0.01	101.47	31.80	249.52
12	229999		117.00	245.00	24.43	0.00	99.99	27.76	397.17
12	230401		13545.00	68.82	12.95	0.10	87.93	26.11	195.90
12	231001		948.00	76.93	17.76	0.29	84.91	25.25	205.14
12	231101		13797.00	99.69	13.61	1.14	88.72	24.84	228.00
12	231194		1.00	0.00	147.00	0.00	85.18	17.30	249.48
12	231198		9.00	3207.22	279.11	4.89	106.78	19.90	3617.90
12	240105		3788.00	65.26	24.12	0.69	83.90	26.51	200.48

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	240199		0.00	0	0	0	0	0	0
12	249995		1.00	1365.00	8.00	0.00	85.18	17.30	1475.48
12	249997		385.00	193.62	12.26	0.01	74.32	31.38	311.58
12	249998		209.00	200.03	47.78	0.00	73.93	20.68	342.42
12	250301		1942.00	87.27	16.90	0.05	78.22	21.35	203.79
12	259997		166.00	106.22	19.90	0.00	72.97	19.97	219.06
12	259998		49.00	225.59	88.22	1.29	92.89	23.73	431.72
12	260101		1090.00	112.96	7.29	0.00	90.54	23.25	234.04
12	260601		3338.00	75.17	19.34	1.24	91.45	21.59	208.78
12	260704		2358.00	89.67	26.05	1.49	88.39	26.07	231.68
12	260705		3887.00	93.75	33.01	0.82	87.33	25.47	240.38
12	270101		1480.00	125.63	27.40	0.00	74.92	29.63	257.58
12	270301		44698.00	72.28	13.14	0.78	82.66	23.93	192.79
12	270501		30.00	249.50	74.33	4.67	74.37	28.83	431.70
12	310301		653.00	68.07	31.36	2.44	95.59	29.03	226.49
12	310501		87.00	73.24	12.70	3.72	79.54	22.12	191.33
12	319997		26.00	48.81	8.46	2.50	79.54	22.12	161.43

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	319998		16.00	518.25	375.94	13.88	103.82	29.35	1041.23
12	319999		2.00	2637.00	457.50	134.00	79.54	22.12	3330.16
12	380101		140.00	68.58	15.04	0.00	101.01	24.78	209.40
12	400101		386.00	135.37	26.51	6.91	83.31	23.59	275.69
12	400401		57.00	85.40	98.16	80.79	87.83	22.15	374.33
12	400801		3264.00	103.03	19.83	3.00	85.78	24.23	235.88
12	410205		109.00	0.04	215.51	5.73	75.20	31.01	327.49
12	410301		176.00	98.68	123.18	0.00	84.59	20.65	327.10
12	419995		4.00	936.75	329.50	4.25	72.97	19.97	1363.44
12	419996		20.00	0.00	195.75	5.20	75.20	31.01	307.16
12	420101		3419.00	67.52	16.71	0.31	82.56	24.16	191.25
12	430102		5570.00	52.24	10.34	0.18	84.20	24.81	171.77
12	430106		381.00	76.47	27.43	0.55	80.28	28.35	213.08
12	430107		54770.00	55.50	12.86	0.36	84.50	24.52	177.74
12	430109		4305.00	19.36	7.57	0.38	85.32	26.92	139.55
12	430201		6312.00	49.39	25.64	1.31	89.04	25.43	190.81
12	430202		3919.00	63.50	40.37	1.58	92.01	26.48	223.95

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	430203		12272.00	50.59	23.65	1.17	89.48	24.64	189.53
12	439994		186.00	49.45	18.66	0.72	97.78	28.57	195.18
12	439995		148.00	208.66	155.55	3.26	82.76	27.27	477.51
12	439997		7141.00	16.13	4.29	0.00	90.72	24.96	136.10
12	439998		1499.00	100.59	26.92	0.83	87.42	26.13	241.89
12	439999		21.00	533.67	99.10	23.71	80.07	26.57	763.11
12	440401		153.00	121.00	13.57	0.00	82.12	22.27	238.96
12	440501		452.00	106.32	17.37	0.05	85.46	21.46	230.65
12	440701		5808.00	66.96	11.05	0.70	81.47	24.79	184.96
12	449995		405.00	79.70	9.75	0.26	46.82	12.35	148.88
12	449997		595.00	56.97	13.28	0.32	80.39	22.83	173.79
12	449998		1197.00	184.54	44.62	0.84	79.24	23.64	332.88
12	449999		146.00	470.85	70.55	5.47	58.77	16.27	621.91
12	450101		12.00	166.67	35.00	0.00	59.40	15.79	276.85
12	450701		263.00	97.49	18.30	0.01	78.03	20.92	214.76
12	451101		273.00	63.78	9.94	0.00	78.41	24.68	176.81
12	460101		1148.00	37.86	27.61	1.05	67.75	22.18	156.45

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	460199		496.00	11.02	18.58	1.97	87.52	21.98	141.07
12	460201		8824.00	86.68	29.70	0.96	82.27	24.34	223.95
12	460299		4538.00	26.98	28.82	1.85	77.58	21.18	156.41
12	460302		8721.00	68.50	31.02	3.45	86.21	25.64	214.83
12	460303		506.00	21.70	27.46	1.08	105.35	30.51	186.10
12	460399		8627.00	177.47	13.93	0.11	61.45	23.44	276.40
12	460401		252.00	113.27	60.98	0.00	103.08	28.13	305.46
12	460402		258.00	21.41	23.98	2.22	87.05	23.27	157.93
12	460403		2062.00	73.44	33.40	1.15	89.34	24.17	221.51
12	460405		48.00	41.46	30.02	1.75	84.59	20.65	178.47
12	460408		1441.00	29.90	25.09	1.83	76.18	21.47	154.48
12	460501		1570.00	51.89	33.13	1.38	72.34	22.51	181.25
12	460502		45.00	60.00	21.67	0.00	106.78	19.90	208.35
12	460599		76.00	45.79	0.04	10.13	97.74	33.41	187.11
12	469994		305.00	92.86	26.87	0.00	92.17	39.49	251.38
12	469997		898.00	30.42	14.34	0.91	86.26	21.81	153.74
12	469998		244.00	67.19	19.53	1.89	86.89	22.65	198.16

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	469999		35.00	417.40	49.97	5.20	96.87	29.72	599.16
12	470101		64.00	66.66	47.09	16.81	102.32	36.00	268.89
12	470103		2724.00	114.73	34.93	3.96	77.25	21.56	252.43
12	470104		6180.00	116.22	23.62	3.55	85.49	24.37	253.26
12	470105		4025.00	139.56	34.32	5.74	85.13	24.79	289.53
12	470106		306.00	126.16	22.83	0.00	72.61	18.76	240.35
12	470199		1194.00	65.40	8.76	6.07	88.08	27.26	195.57
12	470201		24489.00	103.04	22.10	1.80	86.77	26.01	239.72
12	470302		362.00	156.66	9.65	1.27	76.65	24.65	268.88
12	470303		3235.00	126.39	24.52	79.52	83.32	27.01	340.77
12	470603		10629.00	78.08	19.04	6.12	83.01	22.34	208.58
12	470604		51481.00	117.65	24.83	5.66	83.48	25.24	256.87
12	470605		5579.00	132.77	28.30	2.24	80.11	24.30	267.72
12	470606		500.00	164.79	22.13	2.69	78.69	27.31	295.61
12	470609		5183.00	79.97	150.67	2.49	79.63	25.25	338.01
12	479994		92.00	158.34	44.54	3.12	91.25	30.12	327.37
12	479995		408.00	146.21	32.92	3.72	81.60	20.21	284.66

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	479996		390.00	116.98	24.45	5.91	97.81	22.72	267.87
12	479997		429.00	108.92	18.48	4.63	70.52	18.65	221.21
12	479998		1957.00	161.76	50.32	3.23	79.19	23.38	317.88
12	479999		37.00	125.68	21.51	1.57	93.55	28.35	270.65
12	480101		7635.00	93.03	36.45	5.98	81.30	25.69	242.44
12	480102		6196.00	131.97	21.54	2.62	82.67	23.55	262.36
12	480103		628.00	100.61	16.27	4.75	77.56	22.09	221.28
12	480104		461.00	141.36	49.14	2.86	75.92	21.05	290.34
12	480105		3406.00	120.85	18.40	5.37	83.10	22.52	250.24
12	480201		2686.00	132.94	28.35	4.22	74.91	22.42	262.83
12	480205		4565.00	151.64	25.27	3.36	82.38	25.66	288.30
12	480206		970.00	225.44	52.42	0.00	85.22	28.71	391.80
12	480208		729.00	222.96	44.52	3.73	75.40	24.97	371.57
12	480212		4599.00	114.90	26.35	3.50	82.09	24.31	251.16
12	480299		551.00	192.11	29.13	15.61	88.74	21.51	347.11
12	480503		6113.00	131.45	30.57	7.73	74.75	22.73	267.22
12	480505		0.00	0	0	0	0	0	0

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	480506		2239.00	76.37	23.38	1.95	85.53	24.82	212.05
12	480507		586.00	69.90	26.13	0.22	76.34	23.86	196.45
12	480508		19990.00	93.30	38.45	7.15	81.85	23.47	244.23
12	480520		595.00	103.38	97.38	20.54	70.46	23.82	315.58
12	480599		8.00	161.50	14.00	0.00	71.71	24.78	271.99
12	480702		66.00	36.00	2.29	0.20	70.69	18.13	127.30
12	489995		350.00	198.93	95.54	6.81	78.29	27.62	407.19
12	489997		696.00	70.20	42.23	3.92	85.47	21.84	223.66
12	489998		326.00	242.98	71.33	15.85	82.72	25.57	438.44
12	489999		70.00	8.31	1.96	0.30	42.98	10.84	64.39
12	490101		42.00	25.83	182.45	0.00	99.16	28.39	335.84
12	490102		149.00	84.03	30.63	83.77	87.32	23.57	309.33
12	490105		30.00	80.07	22.77	92.10	86.10	22.26	303.29
12	490107		205.00	86.35	19.24	99.34	84.93	20.77	310.63
12	490202		112.00	163.32	26.48	2.02	88.95	26.72	307.49
12	490205		20145.00	81.47	54.57	2.38	86.14	25.25	249.81
12	499996		2.00	0.00	81.50	0.00	85.18	17.30	183.98

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	499997		74.00	5.95	1.82	0.00	79.78	21.30	108.86
12	499998		243.00	172.54	142.35	35.01	104.33	19.48	473.71
12	500101		78.00	43.59	3.63	0.00	58.57	25.36	131.15
12	500401		14430.00	133.49	24.38	3.50	83.99	25.91	271.28
12	500406		5242.00	114.18	21.35	2.60	76.77	21.85	236.75
12	500602		36.00	92.06	28.36	1.44	75.08	24.06	220.99
12	500901		189.00	100.96	38.22	1.96	95.95	25.82	262.90
12	509994		11.00	157.27	15.09	10.09	97.74	33.41	313.61
12	509995		56.00	443.25	65.96	2.07	73.46	20.10	604.84
12	509997		341.00	131.74	23.43	5.01	86.14	28.66	274.99
12	509998		145.00	387.71	59.12	1.14	83.99	21.11	553.07
12	509999		1.00	1730.00	166.00	10.00	97.74	33.41	2037.15
12	510202		150.00	0.00	0.00	0.00	95.95	25.82	121.76
12	510203		771.00	126.11	15.23	0.00	72.97	19.97	234.28
12	510205		8417.00	83.54	15.16	3.29	94.83	26.66	223.48
12	510601		6224.00	200.32	42.55	4.00	86.52	26.65	360.04
12	510602		8124.00	250.32	67.37	32.33	87.66	25.96	463.64

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	510702		1615.00	92.11	17.01	0.05	72.72	23.37	205.25
12	510703		602.00	60.63	12.19	0.36	90.17	22.28	185.63
12	510705		166.00	27.87	25.30	1.25	106.43	20.23	181.08
12	510707		8313.00	90.72	24.33	0.93	88.02	23.74	227.73
12	510801		3201.00	132.36	37.98	1.94	87.91	24.06	284.25
12	510803		3549.00	145.50	67.40	1.54	86.12	27.34	327.89
12	510805		4531.00	87.39	22.53	0.09	80.95	28.24	219.20
12	510806		3345.00	200.62	46.47	1.30	76.22	22.32	346.92
12	510807		1655.00	188.21	32.87	0.00	68.53	26.16	315.78
12	510808		2275.00	162.72	65.41	0.70	83.86	28.84	341.53
12	510901		517.00	113.61	22.73	0.10	115.78	32.60	284.82
12	510902		242.00	37.10	22.95	1.00	76.74	27.85	165.64
12	510903		214.00	0.00	45.39	6.52	99.11	34.67	185.68
12	510904		40291.00	39.50	26.34	1.12	87.17	24.41	178.53
12	510905		958.00	147.49	31.73	4.56	77.12	23.78	284.68
12	510907		16356.00	111.82	36.61	1.72	84.80	22.49	257.44
12	510908		8548.00	111.60	31.96	2.36	77.36	23.45	246.74

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	510909		6066.00	147.62	36.77	3.76	89.04	25.29	302.48
12	510910		2881.00	145.91	23.17	4.84	80.61	22.03	276.56
12	510911		255.00	497.42	10.59	0.00	68.03	26.15	602.19
12	511004		4346.00	129.34	49.15	5.49	85.61	24.77	294.37
12	511501		7387.00	59.02	14.03	0.40	84.82	25.64	183.92
12	511502		2882.00	98.23	20.15	1.32	83.39	23.71	226.81
12	511601		88065.00	225.33	34.47	4.80	85.75	25.36	375.71
12	511612		1828.00	156.10	27.17	0.04	89.14	33.13	305.58
12	511613		36056.00	143.52	34.76	1.86	82.36	26.74	289.24
12	511614		53684.00	93.82	25.44	1.11	86.71	25.16	232.24
12	511615		377.00	50.02	1.92	0.30	42.98	10.84	106.07
12	511803		367.00	216.77	19.40	0.00	79.99	26.40	342.57
12	512604		102.00	168.64	29.25	8.57	79.54	22.12	308.12
12	519994		631.00	66.23	46.19	0.36	87.91	24.68	225.37
12	519995		204.00	164.93	80.77	3.40	71.76	20.04	340.91
12	519996		859.00	77.42	51.37	1.09	81.01	22.12	233.01
12	519997		5798.00	25.01	4.50	0.59	52.86	13.91	96.87

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	519998		23291.00	167.58	36.35	2.49	83.40	24.74	314.56
12	519999		760.00	87.59	21.62	1.29	82.95	25.14	218.59
12	520101		1591.00	119.01	18.37	0.10	87.09	21.14	245.71
12	520201		20530.00	65.25	11.85	0.42	79.75	23.12	180.39
12	520203		654.00	93.66	16.86	0.11	105.64	29.45	245.72
12	520204		3318.00	77.16	13.27	0.53	87.26	23.76	201.97
12	520205		1910.00	76.87	28.24	0.78	95.42	24.76	226.07
12	520302		20225.00	97.77	14.14	2.16	86.30	23.53	223.90
12	520401		26201.00	92.26	20.92	0.81	86.50	23.93	224.43
12	520402		131.00	84.08	23.08	0.78	106.82	27.68	242.44
12	520403		671.00	96.62	25.98	0.42	91.24	25.36	239.61
12	520404		27350.00	66.33	21.17	0.59	82.92	24.57	195.58
12	520405		2084.00	138.27	16.34	0.17	88.58	25.19	268.56
12	520406		90.00	65.19	5.11	0.00	100.91	25.42	196.63
12	520407		62151.00	92.72	18.50	1.16	80.72	24.66	217.76
12	520408		29384.00	84.12	18.01	0.70	83.80	24.07	210.71
12	520701		7074.00	70.96	18.09	1.02	86.36	24.11	200.54

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	520803		2501.00	73.98	22.60	0.53	80.67	25.03	202.80
12	520807		723.00	183.99	25.31	0.04	70.31	21.35	301.00
12	520902		3323.00	98.64	24.24	2.86	86.55	27.14	239.42
12	521001		6348.00	59.57	13.72	0.30	81.19	22.45	177.24
12	521002		348.00	38.16	8.08	0.00	93.08	22.54	161.86
12	521003		5008.00	55.18	9.79	0.39	86.64	26.72	178.72
12	521101		780.00	142.51	37.92	0.12	105.01	25.99	311.55
12	521202		88020.00	99.34	18.26	2.28	83.33	24.14	227.35
12	521203		8437.00	109.71	20.75	2.97	87.65	24.68	245.76
12	521204		43632.00	103.34	21.92	4.36	86.55	25.01	241.18
12	521205		4353.00	100.34	21.31	2.47	85.97	26.89	236.99
12	521401		3105.00	82.54	15.40	0.67	81.06	22.72	202.39
12	521402		1115.00	75.33	9.15	1.15	84.56	24.18	194.36
12	521501		17902.00	37.35	9.92	0.25	87.70	25.87	161.09
12	529994		2090.00	62.72	6.99	0.36	77.85	21.43	169.36
12	529995		986.00	307.32	62.32	2.60	82.50	24.55	479.28
12	529996		385.00	90.45	27.59	0.00	89.92	29.36	237.32

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	529997		4334.00	93.04	22.88	3.37	92.00	29.32	240.61
12	529998		4721.00	151.56	27.86	3.68	82.29	24.02	289.41
12	529999		655.00	157.25	23.35	0.94	82.92	24.09	288.55
14	320101		334.00	106.65	14.44	0.00	88.86	32.57	242.51
14	320103		129875.00	81.58	13.22	0.50	86.03	25.93	207.26
14	320104		376845.00	50.36	8.15	0.38	85.24	25.34	169.46
14	320113		88707.00	74.01	15.66	0.51	84.43	26.07	200.67
15	069999		5.00	0.00	122.80	0.60	99.99	27.76	251.15
15	139999		369.00	44.37	0.70	0.10	66.01	12.97	124.15
15	169999		51.00	23.53	21.69	0.00	72.69	19.55	137.46
15	239999		2.00	0.00	0.00	0.00	99.99	27.76	127.75
15	340103		14.00	50.50	1.93	0.00	66.01	12.97	131.41
15	469999		64.00	86.17	18.92	0.52	83.00	20.36	208.97
15	479999		7.00	2.14	70.14	0.29	99.99	27.76	200.32
15	499999		9.00	0.00	68.22	0.33	99.99	27.76	196.30
15	509999		18.00	113.33	136.39	0.61	99.99	27.76	378.08
16	010101		194.00	140.24	20.34	0.15	74.46	24.34	259.53

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	010201		379.00	142.14	26.50	0.36	62.38	16.73	248.10
16	010301		13.00	556.31	40.38	0.31	42.98	10.84	650.82
16	010302		67.00	176.07	37.78	2.13	89.73	17.64	323.36
16	010304		27.00	158.41	57.00	5.00	80.28	28.35	329.03
16	010505		273.00	23.38	5.32	0.00	88.69	24.81	142.20
16	010507		4.00	0.00	204.50	1.00	99.99	27.76	333.25
16	010601		42.00	46.29	4.43	0.00	87.23	30.58	168.52
16	010602		51.00	158.41	56.98	5.00	80.28	28.35	329.02
16	010603		400.00	82.32	44.50	2.21	88.62	24.10	241.74
16	010605		96.00	28.39	56.99	5.00	80.28	28.35	199.00
16	010607		42.00	33.33	30.71	2.50	83.75	29.46	179.77
16	030601		250.00	21.12	5.32	0.00	88.69	24.81	139.94
16	080301		50.00	42.00	59.26	0.14	96.79	27.54	225.73
16	080401		5.00	0.00	176.80	0.00	79.99	26.40	283.19
16	080706		202.00	26.74	29.55	0.02	79.16	23.86	159.34
16	080709		29.00	235.14	2.24	0.00	83.51	22.37	343.25
16	081001		9.00	197.11	25.67	0.00	91.87	36.42	351.06

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	081105		240.00	52.98	82.37	0.22	82.74	25.29	243.60
16	090401		2.00	0.00	453.00	2.00	99.99	27.76	582.75
16	090501		3.00	0.00	21.67	0.00	72.69	19.55	113.91
16	090701		64.00	28.70	24.22	0.00	85.80	29.31	168.04
16	100101		166.00	185.17	74.77	1.01	81.34	26.99	369.28
16	100104		29.00	53.93	9.41	0.00	100.70	27.37	191.41
16	120403		298.00	64.81	10.96	0.01	61.08	15.52	152.37
16	120405		179.00	120.23	57.83	0.00	82.83	28.56	289.45
16	120501		10.00	33.80	5.30	0.00	88.69	24.81	152.60
16	120502		76.00	21.87	23.78	5.43	74.04	24.47	149.58
16	120503		22.00	68.09	87.14	0.14	92.96	26.78	275.10
16	120504		2649.00	61.63	26.88	0.35	88.41	27.18	204.45
16	129994		131.00	690.19	20.37	0.00	74.09	31.48	816.13
16	131200		814.00	21.58	3.67	0.00	87.33	25.46	138.04
16	131501		1211.00	42.69	13.59	0.13	89.70	24.41	170.53
16	131596		700.00	26.91	16.91	0.20	96.37	27.30	167.68
16	150201		184.00	4.67	9.13	0.05	91.84	12.83	118.52

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	150301		319.00	156.82	97.95	49.84	76.19	26.27	407.08
16	150303		377.00	192.45	154.22	102.12	69.31	23.47	541.57
16	150310		119.00	162.48	64.83	5.97	74.27	18.85	326.41
16	150403		1250.00	87.04	39.84	3.14	75.31	23.75	229.09
16	150405		3.00	0.00	21.67	0.00	72.69	19.55	113.91
16	150410		4.00	6.50	25.00	0.00	56.58	16.16	104.24
16	150411		336.00	37.54	56.41	0.91	72.89	22.52	190.27
16	150503		196.00	17.22	17.63	0.00	86.62	29.89	151.36
16	150506		644.00	55.22	32.48	0.00	81.80	27.39	196.89
16	150603		357.00	115.28	60.05	4.47	85.16	27.95	292.91
16	150701		6852.00	28.20	21.68	5.39	84.54	22.45	162.26
16	150702		279.00	27.23	111.61	1.17	89.12	26.31	255.43
16	150805		9.00	84.11	3.78	13.00	56.58	16.16	173.63
16	150810		324.00	41.56	96.08	0.11	79.43	22.53	239.71
16	150901		13284.00	137.11	24.00	0.26	44.87	12.60	218.84
16	150903		45.00	76.09	58.49	0.00	75.20	31.01	240.78
16	151102		86.00	13.30	19.19	0.00	70.84	19.78	123.10

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	159997		18.00	0.00	21.67	0.00	72.69	19.55	113.91
16	200201		56.00	29.36	27.80	0.00	82.12	22.27	161.55
16	200202		2061.00	34.07	16.46	0.06	82.68	26.32	159.58
16	200305		23.00	48.52	20.13	0.00	68.03	26.15	162.83
16	200501		30.00	22.67	56.40	0.00	72.54	24.94	176.55
16	200604		18.00	64.00	73.11	0.00	75.20	31.01	243.32
16	200605		0.00	0	0	0	0	0	0
16	220103		181.00	132.03	48.98	1.08	80.05	26.30	288.44
16	229997		0.00	0	0	0	0	0	0
16	230401		238.00	133.66	28.34	1.34	92.08	27.30	282.72
16	230501		52.00	0.00	73.19	0.29	99.99	27.76	201.23
16	231001		492.00	41.07	42.84	0.18	84.85	25.54	194.49
16	231101		366.00	66.99	48.05	1.52	91.08	26.70	234.34
16	240105		5663.00	42.81	11.13	0.11	78.61	22.25	154.92
16	270301		667.00	64.27	31.86	13.50	82.42	27.75	219.81
16	310301		91.00	0.00	247.31	1.11	99.99	27.76	376.16
16	310501		415.00	41.65	55.17	0.18	93.05	24.41	214.47

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	319996		159.00	232.23	183.25	5.33	85.71	18.43	524.96
16	400801		1.00	84.00	7.00	0.00	56.58	16.16	163.74
16	420101		186.00	30.92	15.56	0.46	93.96	26.28	167.18
16	430102		307.00	40.25	5.47	0.00	88.69	24.81	159.22
16	430107		2121.00	8.22	3.94	0.00	82.23	26.01	120.40
16	430109		531.00	64.78	28.98	0.52	76.87	26.15	197.30
16	430199		24.00	49.04	14.75	0.17	89.23	13.15	166.34
16	430201		93.00	189.57	116.39	2.66	92.65	24.80	426.06
16	430202		78.00	1958.90	818.37	27.47	58.57	25.36	2888.67
16	430203		602.00	311.20	127.39	4.51	81.54	23.34	547.98
16	439996		55.00	0.00	0.00	0.00	79.99	26.40	106.39
16	440401		84.00	0.00	18.50	0.00	80.28	28.35	127.13
16	440701		186.00	233.82	44.31	0.27	77.88	26.32	382.61
16	450101		1.00	0.00	458.00	2.00	99.99	27.76	587.75
16	460101		4.00	0.00	409.25	1.75	99.99	27.76	538.75
16	460201		1230.00	87.45	34.39	1.87	85.36	25.26	234.32
16	460302		177.00	80.40	42.27	0.10	86.29	27.46	236.52

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	460303		43.00	0.00	30.02	0.00	99.69	36.75	166.46
16	460399		2.00	0.00	1664.00	49.00	85.18	17.30	1815.48
16	460401		220.00	65.75	45.84	0.02	67.57	24.33	203.52
16	460403		2082.00	98.97	177.37	4.00	58.88	16.79	356.01
16	460408		21.00	21.43	5.33	0.00	88.69	24.81	140.26
16	460501		209.00	55.92	26.59	0.03	79.40	29.98	191.93
16	469996		650.00	26.34	16.20	0.00	75.20	31.01	148.74
16	470101		692.00	47.12	55.43	4.69	80.83	28.39	216.47
16	470103		31.00	451.29	88.03	0.00	62.42	23.58	625.32
16	470104		378.00	14.86	19.58	0.26	87.92	24.50	147.11
16	470105		1242.00	16.94	18.47	12.12	46.46	12.56	106.55
16	470106		465.00	50.28	225.42	6.63	85.18	17.30	384.81
16	470201		3618.00	40.59	12.10	0.53	85.38	27.36	165.95
16	470302		11.00	124.45	119.64	0.00	75.20	31.01	350.30
16	470303		1101.00	31.35	19.57	0.17	79.06	26.22	156.36
16	470408		8.00	63.38	69.38	2.00	85.18	17.30	237.23
16	470501		1135.00	5.95	5.19	0.00	79.99	26.40	117.53

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	470603		332.00	68.33	37.65	0.15	84.66	25.80	216.59
16	470604		1379.00	122.05	70.81	3.35	82.93	27.65	306.79
16	470605		46.00	168.93	80.80	5.09	74.37	28.83	358.03
16	470606		367.00	80.42	14.13	0.34	93.30	27.64	215.83
16	470609		9.00	0.00	259.33	29.67	99.99	27.76	416.75
16	479996		7.00	0.00	0.00	0.00	90.95	34.77	125.72
16	480101		313.00	64.87	98.12	3.21	77.86	22.32	266.39
16	480102		15.00	69.13	4.13	0.40	66.01	12.97	152.65
16	480105		33.00	318.85	38.15	0.00	77.85	21.23	456.08
16	480201		330.00	54.98	7.43	2.76	64.76	18.36	148.29
16	480205		6.00	0.00	204.67	1.00	99.99	27.76	333.41
16	480208		24.00	250.00	49.13	0.00	79.99	26.40	405.52
16	480212		245.00	57.38	81.82	11.85	87.04	25.68	263.77
16	480503		199.00	73.38	50.35	0.09	71.48	24.79	220.08
16	480506		79.00	151.20	9.01	0.00	78.70	21.04	259.96
16	480507		59.00	60.17	17.44	0.00	87.46	21.98	187.04
16	480508		881.00	69.04	55.71	1.97	84.27	22.20	233.20

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	480599		220.00	29.48	21.69	0.00	72.69	19.55	143.42
16	480702		1005.00	93.65	12.97	0.28	86.41	22.92	216.23
16	489999		66.00	13.33	10.45	1.67	82.80	34.20	142.46
16	490101		6.00	0.00	204.67	1.00	99.99	27.76	333.41
16	490102		21.00	61.81	0.00	0.00	123.58	30.21	215.60
16	490107		195.00	103.76	18.59	0.00	90.92	24.85	238.13
16	490202		219.00	46.12	29.50	0.00	88.28	24.82	188.72
16	490205		3396.00	177.20	115.24	0.00	69.84	22.06	384.35
16	490299		20.00	306.55	64.55	5.00	69.05	22.28	467.43
16	499996		8.00	76.00	196.00	0.00	109.68	18.83	400.51
16	500101		12.00	0.00	73.67	0.00	79.99	26.40	180.06
16	500401		932.00	33.12	38.89	1.71	88.14	24.77	186.63
16	500406		253.00	31.13	46.82	0.90	89.44	24.18	192.48
16	500901		45.00	71.96	21.96	2.24	87.23	30.58	213.96
16	500904		6.00	0.00	272.83	1.17	99.99	27.76	401.75
16	509994		2.00	0.00	282.00	29.50	99.99	27.76	439.25
16	510205		446.00	47.99	36.78	0.67	84.58	26.67	196.69

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	510601		206.00	110.54	85.61	4.05	80.19	25.58	305.96
16	510602		38.00	303.11	271.29	6.45	92.83	23.35	697.03
16	510603		59.00	0.00	150.41	4.42	85.18	17.30	257.31
16	510702		498.00	21.49	22.35	0.00	74.05	20.83	138.72
16	510707		438.00	40.26	28.65	0.00	78.49	31.97	179.38
16	510709		40.00	0.00	0.00	0.00	95.95	25.82	121.76
16	510801		38.00	249.50	53.26	0.00	94.80	25.66	423.22
16	510805		787.00	10.58	23.22	0.00	83.26	25.04	142.10
16	510806		90.00	56.36	57.96	0.70	77.59	26.93	219.53
16	510808		36.00	57.19	10.14	0.00	108.50	16.97	192.81
16	510901		155.00	50.14	67.08	1.26	85.24	21.49	225.21
16	510902		165.00	63.48	25.98	0.41	74.99	20.56	185.42
16	510904		19656.00	43.93	21.25	1.54	83.69	21.21	171.62
16	510907		323.00	92.63	21.84	0.00	74.36	18.64	207.47
16	510908		152.00	14.88	27.18	0.05	71.02	20.67	133.81
16	510910		5.00	150.80	8.40	0.00	66.01	12.97	238.18
16	511004		1390.00	77.75	26.20	0.00	77.64	21.53	203.13

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	511501		402.00	30.96	20.48	0.00	71.94	19.39	142.76
16	511502		2048.00	9.39	22.71	0.00	74.64	19.33	126.07
16	511601		1750.00	47.11	54.73	0.69	89.84	33.19	225.55
16	511612		13748.00	77.82	23.54	0.25	75.55	22.18	199.34
16	511614		16133.00	29.07	20.82	0.00	78.65	30.40	158.94
16	512604		362.00	13.01	18.81	0.00	75.71	22.39	129.93
16	519994		551.00	108.05	3.36	0.00	79.78	21.30	212.50
16	519996		1271.00	26.47	11.22	0.00	109.07	21.92	168.68
16	519997		489.00	19.22	20.23	2.26	76.71	23.31	141.73
16	520101		2697.00	27.55	22.95	0.03	88.39	24.99	163.91
16	520201		1737.00	44.53	23.73	0.64	77.21	21.12	167.24
16	520203		203.00	60.03	46.34	0.00	73.24	27.51	207.13
16	520204		64.00	181.86	32.48	0.00	92.69	36.08	343.12
16	520205		265.00	55.75	153.20	0.44	78.60	25.35	313.35
16	520207		56.00	26.23	23.50	0.00	75.20	31.01	155.94
16	520302		599.00	171.85	70.72	1.15	86.49	25.06	355.27
16	520401		2686.00	93.89	47.33	0.58	90.06	23.03	254.88

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	520403		57.00	45.00	22.02	0.07	96.43	24.84	188.37
16	520404		2309.00	69.03	27.83	0.53	75.22	24.42	197.02
16	520407		4152.00	84.16	25.07	6.94	83.41	21.38	220.96
16	520408		2542.00	76.77	23.22	0.25	89.97	25.39	215.59
16	520701		356.00	32.41	774.92	0.93	77.84	24.11	910.21
16	520803		420.00	25.87	20.50	0.00	74.03	23.70	144.09
16	520807		46.00	29.91	128.07	4.76	91.22	24.44	278.40
16	520902		22.00	17.05	36.77	0.00	71.71	24.78	150.31
16	521001		975.00	10.50	14.38	4.67	91.26	29.57	150.39
16	521003		385.00	94.35	52.05	0.89	82.63	27.15	257.07
16	521101		32.00	0.00	78.81	0.25	76.96	20.83	176.85
16	521202		9342.00	67.39	48.38	1.09	78.19	24.85	219.91
16	521203		356.00	125.20	86.73	7.29	92.58	25.60	337.40
16	521204		1324.00	36.06	64.35	3.38	90.39	24.52	218.71
16	521205		401.00	47.77	18.04	0.05	96.76	25.53	188.15
16	521401		105.00	26.97	52.18	1.20	90.32	25.26	195.93
16	521501		7136.00	19.95	15.79	0.32	82.44	22.49	141.00

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	529994		60.00	9.45	32.58	2.93	95.24	27.87	168.08
16	529996		63.00	130.65	94.51	0.00	80.53	27.61	333.29
16	529997		28.00	0.00	21.68	0.00	72.69	19.55	113.92
17	320101		69.00	26.43	2.01	0.00	71.71	24.78	124.94
17	320110		42334.00	35.56	30.67	0.28	86.54	26.14	179.19
17	320113		39454.00	30.50	22.10	0.56	82.63	25.74	161.52
17	320114		23224.00	35.04	18.05	0.63	83.07	27.37	164.16
17	320115		1553.00	32.49	2.48	0.02	90.13	19.32	144.45
17	320116		868.00	36.29	5.36	0.17	95.09	24.35	161.26
17	320117		1230.00	57.93	4.94	0.00	101.57	20.20	184.64
17	320118		467.00	67.07	11.89	0.00	74.97	22.30	176.24
17	320119		1302.00	33.64	19.56	0.17	70.99	18.69	143.06
17	320120		62298.00	35.24	30.38	0.29	81.61	27.55	175.06
17	320123		41720.00	28.38	23.80	0.17	77.92	29.12	159.39
17	320124		29736.00	27.57	24.57	0.12	78.21	30.45	160.92
17	320125		349.00	137.28	51.61	0.19	111.88	33.31	334.26
17	320126		346.00	17.06	9.21	0.68	85.48	22.83	135.25

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
17	320127		119.00	39.27	22.15	0.22	82.33	22.50	166.47
17	320128		454.00	41.24	8.42	0.00	76.32	21.96	147.95
17	320129		34.00	7.79	1.50	0.18	92.11	14.86	116.44
18	320101		426.00	23.36	33.57	0.00	90.95	34.77	182.64
18	320130		108236.00	34.34	30.14	0.55	80.00	24.21	169.24
18	320132		10478.00	35.91	19.41	0.45	87.43	23.22	166.43
18	320133		34349.00	30.64	16.93	0.25	74.16	24.05	146.02
18	320134		21803.00	36.52	23.30	0.33	77.56	27.20	164.91
18	320135		1153.00	95.76	46.82	1.69	87.28	21.73	253.28
18	320136		2660.00	56.07	15.82	0.19	88.18	22.71	182.97
18	320137		262.00	50.61	35.08	0.00	90.69	26.74	203.12
18	320138		298.00	66.69	8.53	0.00	81.79	21.79	178.81
18	320139		22.00	14.36	4.91	0.00	80.69	22.01	121.96
19	320140		362669.00	25.94	12.41	0.21	76.26	24.00	138.82
19	320148		237.00	18.99	21.64	0.00	72.69	19.55	132.87
19	320149		33.00	203.70	82.42	0.00	75.20	31.01	392.33
19	320150		214087.00	23.86	10.61	0.05	69.21	22.00	125.74

PCS	CIP	TITLE	Credit Hours	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCTION
19	320159		736.00	32.56	8.78	0.00	76.98	29.29	147.61
19	320160		73347.00	45.27	12.41	0.10	71.49	20.68	149.94
19	320169		1443.00	154.96	12.02	0.00	63.95	17.86	248.79
19	330102		4354.00	35.39	11.93	0.37	75.48	23.29	146.45
TOTAL			6888000.0	68.23	15.66	1.07	83.40	24.80	193.16