

Fiscal Year 2003 Unit Cost Report

(Unrestricted Costs Only)
for the
Illinois Public Community Colleges



Illinois Community College Board
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Illinois Community College Board

**HIGHLIGHTS OF THE FISCAL YEAR 2003 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2003 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$182.11.

2. The fiscal year 2003 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$182.11
full instructional unit cost	\$187.06
total institutional unit cost	\$202.83

(See Table 3 for details.)

3. The fiscal year 2003 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$69.88
direct department cost	\$14.91
direct equipment cost	\$.87
allocated indirect cost	\$72.03
operation and maintenance cost	\$24.41

(See Table 5 for details.)

4. The state average unrestricted unit costs for support services in the public community colleges of Illinois during fiscal year 2003 were as follows:

academic administration and planning cost	\$11.52
academic support cost	\$8.94
student services cost	\$15.22
Institutional Support	\$36.37

(See Table 7 for details.)

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5. The *Fiscal Year 2003 Unit Cost Study* (Unrestricted Costs Only) analyzed unrestricted unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unrestricted unit cost for each funding category is shown below:

Baccalaureate and General Academic	\$172.94
Business Occupational	\$184.58
Technical Occupational	\$216.72
Health Occupational	\$254.39
Remedial Education	\$169.60
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$142.21

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2003 were \$85.9 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

**FISCAL YEAR 2003 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

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INTRODUCTION

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

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

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

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

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

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

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 2003 statewide average net instructional unrestricted unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Southwestern Illinois College, Black Hawk College, Heartland College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubensee Community College.

Peer Group VI: Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

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Table 1

NET INSTRUCTIONAL COST
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		<u>FY 2003</u>
503	BLACK HAWK	\$194.24
508	CHICAGO	\$180.23
50806	DALEY	\$136.81
50801	KENNEDY-KING	\$272.25
50803	MALCOLM X	\$205.12
50805	OLIVE HARVEY	\$233.18
50804	TRUMAN	\$158.13
50802	WASHINGTON	\$161.75
50807	WILBUR WRIGHT	\$180.55
507	DANVILLE	\$204.62
502	DUPAGE	\$186.71
509	ELGIN	\$226.56
512	HARPER	\$230.32
540	HEARTLAND	\$160.01
519	HIGHLAND	\$195.25
514	ILLINOIS CENTRAL	\$101.46
529	ILLINOIS EASTERN	\$121.11
52904	FRONTIER	\$107.25
52901	LINCOLN TRAIL	\$143.55
52902	OLNEY CENTRAL	\$152.53
52903	WABASH VALLEY	\$97.31
513	ILLINOIS VALLEY	\$167.46
525	JOLIET	\$205.62
520	KANKAKEE	\$177.52
501	KASKASKIA	\$141.46
523	KISHWAUKEE	\$182.53
532	LAKE COUNTY	\$254.89
517	LAKE LAND	\$129.52
536	LEWIS & CLARK	\$158.53
526	LINCOLN LAND	\$197.32
530	LOGAN	\$168.96
528	MC HENRY	\$232.59
524	MORAIN VALLEY	\$172.82
527	MORTON	\$207.35
535	OAKTON	\$219.45
505	PARKLAND	\$205.25
515	PRAIRIE STATE	\$207.72
521	REND LAKE	\$159.09
537	RICHLAND	\$177.44
511	ROCK VALLEY	\$178.25
518	SANDBURG	\$199.94
506	SAUK VALLEY	\$101.98
531	SHAWNEE	\$143.65
510	SOUTH SUBURBAN	\$157.70
533	SOUTHEASTERN	\$175.79
522	SOUTHWESTERN	\$161.53
534	SPOON RIVER	\$172.70
504	TRITON	\$181.39
516	WAUBONSEE	\$177.86
539	WOOD	\$185.93
STATE AVERAGES		\$182.11

Section I

**FISCAL YEAR 2003 NET INSTRUCTIONAL UNIT COST,
FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST
(UNRESTRICTED COSTS ONLY)**

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 2 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 2 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 3. Organized research is generally a minor function in the community colleges. However, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of Appendix A.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself was \$85,853,966.

Table 2

**COMPARISON OF FISCAL YEAR 2003 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Type of Unrestricted Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$182.11	\$5,463
Full Instructional Cost	\$187.06	\$5,612
Total Institutional Cost	\$202.83	\$6,085

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Table 3

**FISCAL YEAR 2003 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Unrestricted only

	Student Semester Credit Hours	Net Instructional Unrestricted Unit Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Unit Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost	
503	BLACK HAWK	120,924	\$194.24	\$0.22	\$0.00	\$0.78	\$195.24	\$0.00	\$10.86	\$206.10
508	CHICAGO	915,944	\$180.23	\$0.48	\$0.00	\$8.93	\$189.64	\$7.79	\$24.82	\$222.25
507	DANVILLE	49,058	\$204.62	\$0.87	\$0.21	\$3.52	\$209.22	\$0.00	\$3.92	\$213.14
502	DUPAGE	503,658	\$186.71	\$10.16	\$0.00	\$0.00	\$196.87	\$0.00	\$12.72	\$209.59
509	ELGIN	147,961	\$226.56	\$0.69	\$0.00	\$15.10	\$242.35	\$0.00	\$18.95	\$261.30
512	HARPER	252,828	\$230.32	\$0.45	\$0.00	\$5.08	\$235.85	\$0.00	\$23.98	\$259.83
540	HEARTLAND	88,921	\$160.01	\$0.87	\$1.21	\$6.94	\$169.03	\$0.00	\$13.78	\$182.81
519	HIGHLAND	50,038	\$195.25	\$0.65	\$0.00	\$21.71	\$217.60	\$0.00	\$3.50	\$221.10
514	ILLINOIS CENTRAL	205,496	\$101.46	\$0.00	\$0.00	\$0.00	\$101.46	\$0.00	\$9.34	\$110.80
529	ILLINOIS EASTERN	155,293	\$121.11	\$0.00	\$0.00	\$0.00	\$121.11	\$0.00	\$0.04	\$121.15
513	ILLINOIS VALLEY	72,784	\$167.46	\$0.00	\$0.00	\$0.00	\$167.46	\$0.00	\$7.20	\$174.66
525	JOLIET	201,630	\$205.62	\$1.14	\$0.00	\$1.12	\$207.87	\$0.00	\$19.53	\$227.40
520	KANKAKEE	80,330	\$177.52	\$0.38	\$0.07	\$3.03	\$181.00	\$0.00	\$0.00	\$181.00
501	KASKASKIA	82,073	\$141.46	\$0.00	\$0.00	\$0.00	\$141.46	\$0.00	\$3.24	\$144.70
523	KISHWAUKEE	68,226	\$182.53	\$0.00	\$0.00	\$0.00	\$182.53	\$0.00	\$4.68	\$187.21
532	LAKE COUNTY	206,101	\$254.89	\$0.40	\$0.00	\$6.79	\$262.08	\$0.00	\$19.26	\$281.34
517	LAKE LAND	167,475	\$129.52	\$0.22	\$1.03	\$2.80	\$133.57	\$0.00	\$4.31	\$137.88
536	LEWIS & CLARK	105,566	\$158.53	\$0.00	\$0.00	\$0.00	\$158.53	\$0.00	\$2.30	\$160.83
526	LINCOLN LAND	131,120	\$197.32	\$0.79	\$0.00	\$0.00	\$198.12	\$0.00	\$24.26	\$222.38
530	LOGAN	121,786	\$168.96	\$0.00	\$0.00	\$3.20	\$172.17	\$0.00	\$2.56	\$174.73
528	MC HENRY	99,331	\$232.59	\$0.79	\$0.31	\$0.00	\$233.68	\$0.00	\$26.18	\$259.86
524	MORAIN VALLEY	259,152	\$172.82	\$0.00	\$0.00	\$0.00	\$172.82	\$0.00	\$10.52	\$183.34
527	MORTON	54,827	\$207.35	\$0.00	\$0.91	\$0.00	\$208.27	\$0.00	\$2.60	\$210.87
535	OAKTON	199,616	\$219.45	\$0.60	\$0.00	\$5.82	\$225.87	\$0.00	\$13.44	\$239.31
505	PARKLAND	180,150	\$205.25	\$0.00	\$0.00	\$5.62	\$210.87	\$0.07	\$13.49	\$224.43
515	PRAIRIE STATE	80,299	\$207.72	\$0.00	\$0.36	\$0.00	\$208.08	\$0.00	\$30.38	\$238.46
521	REND LAKE	68,593	\$159.09	\$0.05	\$0.00	\$0.00	\$159.14	\$0.00	\$3.93	\$163.07
537	RICHLAND	65,193	\$177.44	\$0.55	\$0.00	\$1.55	\$179.55	\$0.00	\$5.36	\$184.91
511	ROCK VALLEY	151,677	\$178.25	\$0.22	\$1.50	\$0.00	\$179.96	\$0.00	\$30.64	\$210.60
518	SANDBURG	63,924	\$199.94	\$0.68	\$0.00	\$10.31	\$210.93	\$0.00	\$4.34	\$215.27
506	SAUK VALLEY	48,297	\$101.98	\$0.00	\$4.72	\$0.00	\$106.70	\$0.00	\$102.24	\$208.94
531	SHAWNEE	50,367	\$143.65	\$0.02	\$13.83	\$0.00	\$157.51	\$0.00	\$3.42	\$160.93
510	SOUTH SUBURBAN	138,502	\$157.70	\$0.21	\$1.72	\$0.00	\$159.63	\$0.00	\$8.37	\$168.00
533	SOUTHEASTERN	53,033	\$175.79	\$0.00	\$0.06	\$0.00	\$175.85	\$0.00	\$0.39	\$176.24
522	SOUTHWESTERN	224,783	\$161.53	\$0.36	\$0.07	\$2.20	\$164.15	\$0.00	\$4.92	\$169.07
534	SPOON RIVER	36,381	\$172.70	\$0.00	\$0.00	\$0.00	\$172.70	\$0.00	\$2.33	\$175.03
504	TRITON	214,554	\$181.39	\$0.45	\$0.00	\$1.55	\$183.38	\$0.00	\$5.12	\$188.50
516	WAUBONSEE	132,524	\$177.86	\$1.48	\$0.00	\$0.00	\$179.33	\$0.00	\$14.40	\$193.73
539	WOOD	47,233	\$185.93	\$0.30	\$0.00	\$1.32	\$187.55	\$0.00	\$10.28	\$197.83
STATE TOTALS		5,895,648	\$182.11	\$1.22	\$0.31	\$3.43	\$187.06	\$1.21	\$14.56	\$202.83

Section II

**FISCAL YEAR 2003
NET INSTRUCTIONAL UNRESTRICTED UNIT COST**

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, and operation and maintenance costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of academic support, student services, general institutional, and academic administration and planning. Table 4 shows a state summary of the fiscal year 2003 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 5 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

Costs for the instruction function include unrestricted expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through adult education and English as a Second Language. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 4

**SUMMARY OF FISCAL YEAR 2003 NET INSTRUCTIONAL UNRESTRICTED UNIT
COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 69.88	\$2,096
Direct Instructional Departmental Cost	\$ 14.91	\$ 447
Direct Instructional Equipment Cost	\$.87	\$ 26
Allocated Cost	\$ 72.03	\$2,161
Operation and Maintenance Cost	\$ 24.41	\$ 732
NET INSTRUCTIONAL COST	\$182.11	\$5,463

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Table 5

**FISCAL YEAR 2003 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester <u>Credit Hours</u>	Direct Salary <u>Unrestricted Cost</u>	Direct Department <u>Unrestricted Cost</u>	Equipment <u>Unrestricted Cost</u>	Allocated Less O&M <u>Unrestricted Cost</u>	Oper. & Maintenance <u>Unrestricted Cost</u>	Net Instructional <u>Unrestricted Unit Cost</u>
503	BLACK HAWK	120,924	\$70.22	\$4.95	\$0.00	\$92.54	\$26.54	\$194.24
508	CHICAGO	915,944	\$68.07	\$14.70	\$0.09	\$68.98	\$28.40	\$180.23
507	DANVILLE	49,058	\$69.22	\$16.21	\$0.39	\$79.53	\$39.27	\$204.62
502	DUPAGE	503,658	\$82.01	\$15.84	\$0.30	\$66.78	\$21.77	\$186.71
509	ELGIN	147,961	\$82.63	\$12.77	\$4.57	\$92.80	\$33.78	\$226.56
512	HARPER	252,828	\$69.50	\$16.92	\$0.97	\$111.26	\$31.67	\$230.32
540	HEARTLAND	88,921	\$60.86	\$6.95	\$1.29	\$65.05	\$25.86	\$160.01
519	HIGHLAND	50,038	\$84.81	\$4.18	\$0.00	\$76.50	\$29.75	\$195.25
514	ILLINOIS CENTRAL	205,496	\$65.32	\$31.03	\$0.00	\$5.11	\$0.00	\$101.46
529	ILLINOIS EASTERN	155,293	\$49.23	\$9.53	\$0.00	\$46.09	\$16.26	\$121.11
513	ILLINOIS VALLEY	72,784	\$60.84	\$26.04	\$0.04	\$57.99	\$22.54	\$167.46
525	JOLIET	201,630	\$71.39	\$31.79	\$1.32	\$67.55	\$33.56	\$205.62
520	KANKAKEE	80,330	\$62.16	\$16.20	\$0.00	\$76.93	\$22.22	\$177.52
501	KASKASKIA	82,073	\$66.47	\$6.85	\$0.80	\$52.56	\$14.77	\$141.46
523	KISHWAUKEE	68,226	\$72.18	\$6.79	\$1.75	\$69.23	\$32.58	\$182.53
532	LAKE COUNTY	206,101	\$89.55	\$18.74	\$0.70	\$116.50	\$29.39	\$254.89
517	LAKE LAND	167,475	\$59.82	\$8.36	\$0.36	\$45.10	\$15.88	\$129.52
536	LEWIS & CLARK	105,566	\$59.97	\$6.73	\$0.00	\$60.46	\$31.37	\$158.53
526	LINCOLN LAND	131,120	\$79.03	\$16.65	\$1.05	\$71.01	\$29.58	\$197.32
530	LOGAN	121,786	\$67.19	\$8.00	\$0.31	\$70.49	\$22.98	\$168.96
528	MC HENRY	99,331	\$68.28	\$32.98	\$0.12	\$110.59	\$20.63	\$232.59
524	MORAIN VALLEY	259,152	\$63.35	\$11.34	\$6.28	\$70.46	\$21.39	\$172.82
527	MORTON	54,827	\$77.96	\$7.07	\$0.32	\$90.97	\$31.03	\$207.35
535	OAKTON	199,616	\$86.86	\$27.84	\$0.86	\$81.04	\$22.83	\$219.45
505	PARKLAND	180,150	\$82.33	\$5.69	\$0.14	\$94.00	\$23.09	\$205.25
515	PRAIRIE STATE	80,299	\$78.53	\$3.20	\$0.00	\$89.42	\$36.57	\$207.72
521	REND LAKE	68,593	\$79.96	\$8.85	\$0.34	\$45.04	\$24.90	\$159.09
537	RICHLAND	65,193	\$74.11	\$10.96	\$0.24	\$75.37	\$16.77	\$177.44
511	ROCK VALLEY	151,677	\$69.34	\$16.83	\$1.72	\$68.73	\$21.64	\$178.25
518	SANDBURG	63,924	\$68.35	\$42.06	\$0.44	\$70.45	\$18.63	\$199.94
506	SAUK VALLEY	48,297	\$70.73	\$17.23	\$0.64	\$13.27	\$0.11	\$101.98
531	SHAWNEE	50,367	\$63.69	\$4.10	\$0.17	\$75.69	\$0.00	\$143.65
510	SOUTH SUBURBAN	138,502	\$63.36	\$15.09	\$2.59	\$49.75	\$26.90	\$157.70
533	SOUTHEASTERN	53,033	\$80.82	\$5.26	\$0.00	\$66.36	\$23.35	\$175.79
522	SOUTHWESTERN	224,783	\$51.17	\$15.89	\$1.40	\$70.24	\$22.84	\$161.53
534	SPOON RIVER	36,381	\$69.92	\$8.29	\$0.00	\$71.99	\$22.50	\$172.70
504	TRITON	214,554	\$56.37	\$9.03	\$0.53	\$83.38	\$32.09	\$181.39
516	WAUBONSEE	132,524	\$61.28	\$3.04	\$0.06	\$88.39	\$25.09	\$177.86
539	WOOD	47,233	\$69.81	\$17.63	\$0.25	\$81.19	\$17.06	\$185.93
STATE TOTALS		5,895,648	\$69.88	\$14.91	\$0.87	\$72.03	\$24.41	\$182.11

Section III

**FISCAL YEAR 2003 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2003 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 7 shows the indirect unit cost for each community college district. Indirect costs include the cost of academic support, student services, general institutional services, academic administration and planning, and subsidy for auxiliary services. These indirect costs, with the exception of academic administration and planning are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, the costs are not included.

Total expenditures for each of the indirect institutional support categories are shown for each community college district in Table A-3 of Appendix A.

Table 6

**SUMMARY OF FISCAL YEAR 2003 STATE AVERAGE UNRESTRICTED UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Instructional Support		
Academic Administration and Planning	\$ 11.52	\$ 346
Academic Support	\$ 8.94	\$ 268
Student Services	\$ 15.22	\$ 457
Institutional Support	\$ 36.37	\$ 1,091
TOTALS	\$ 72.05	\$ 2,162

Illinois Community College Board

Table 7

**FISCAL YEAR 2003 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Learning Resource Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	120,924	\$25.29	\$7.66	\$17.81	\$41.77	\$92.54
508	CHICAGO	915,944	\$8.89	\$6.39	\$13.11	\$40.59	\$68.98
507	DANVILLE	49,058	\$12.32	\$14.85	\$16.50	\$14.86	\$79.53
502	DUPAGE	503,658	\$7.08	\$14.92	\$18.80	\$26.05	\$66.86
509	ELGIN	147,961	\$9.33	\$12.14	\$22.76	\$48.57	\$92.80
512	HARPER	252,828	\$22.12	\$7.92	\$23.32	\$57.90	\$111.26
540	HEARTLAND	88,921	\$5.31	\$8.43	\$13.91	\$37.39	\$65.05
519	HIGHLAND	50,038	\$11.05	\$8.32	\$14.33	\$42.80	\$76.50
514	ILLINOIS CENTRAL	205,496	\$5.11	\$0.00	\$0.00	\$0.00	\$5.11
529	ILLINOIS EASTERN	155,293	\$6.67	\$3.20	\$8.29	\$27.92	\$46.09
513	ILLINOIS VALLEY	72,784	\$5.24	\$14.29	\$12.11	\$26.36	\$57.99
525	JOLIET	201,630	\$12.68	\$4.81	\$14.72	\$35.34	\$67.55
520	KANKAKEE	80,330	\$3.83	\$13.16	\$16.14	\$43.81	\$76.93
501	KASKASKIA	82,073	\$15.94	\$4.38	\$12.51	\$19.73	\$52.56
523	KISHWAUKEE	68,226	\$22.34	\$8.70	\$14.19	\$24.00	\$69.23
532	LAKE COUNTY	206,101	\$10.49	\$20.73	\$16.70	\$68.84	\$116.77
517	LAKE LAND	167,475	\$11.88	\$3.10	\$8.01	\$22.11	\$45.10
536	LEWIS & CLARK	105,566	\$7.63	\$8.80	\$14.51	\$29.52	\$60.46
526	LINCOLN LAND	131,120	\$15.82	\$5.65	\$13.89	\$35.64	\$71.01
530	LOGAN	121,786	\$11.20	\$6.43	\$21.48	\$31.38	\$70.49
528	MC HENRY	99,331	\$10.34	\$13.08	\$23.69	\$63.48	\$110.59
524	MORAIN VALLEY	259,152	\$9.04	\$5.96	\$17.57	\$37.90	\$70.46
527	MORTON	54,827	\$8.50	\$20.07	\$16.00	\$46.40	\$90.97
535	OAKTON	199,616	\$12.95	\$16.80	\$22.34	\$28.95	\$81.04
505	PARKLAND	180,150	\$23.12	\$10.06	\$17.42	\$43.40	\$94.00
515	PRAIRIE STATE	80,299	\$7.71	\$9.14	\$20.01	\$52.55	\$89.42
521	REND LAKE	68,593	\$5.75	\$5.93	\$11.45	\$22.05	\$45.19
537	RICHLAND	65,193	\$14.03	\$11.18	\$16.73	\$33.43	\$75.36
511	ROCK VALLEY	151,677	\$7.07	\$9.10	\$10.96	\$41.60	\$68.73
518	SANDBURG	63,924	\$14.38	\$11.56	\$11.62	\$32.91	\$70.47
506	SAUK VALLEY	48,297	\$12.91	\$0.05	\$0.09	\$0.22	\$13.27
531	SHAWNEE	50,367	\$17.80	\$4.42	\$18.56	\$34.91	\$75.69
510	SOUTH SUBURBAN	138,502	\$20.46	\$6.39	\$1.00	\$21.90	\$49.76
533	SOUTHEASTERN	53,033	\$14.62	\$5.39	\$15.43	\$30.92	\$66.36
522	SOUTHWESTERN	224,783	\$10.11	\$5.26	\$17.31	\$37.55	\$70.24
534	SPOON RIVER	36,381	\$14.24	\$5.85	\$18.03	\$33.87	\$71.99
504	TRITON	214,554	\$16.37	\$8.64	\$19.55	\$38.81	\$83.38
516	WAUBONSEE	132,524	\$13.99	\$19.81	\$15.83	\$38.78	\$88.41
539	WOOD	47,233	\$3.72	\$12.10	\$18.80	\$46.57	\$81.19
STATE TOTALS		5,895,648	\$11.52	\$8.94	\$15.22	\$36.37	\$72.05

Section IV

**FISCAL YEAR 2003 NET INSTRUCTIONAL UNIT COST BY
FUNDABLE INSTRUCTIONAL CATEGORIES
(UNRESTRICTED COSTS ONLY)**

Table 8 lists the statewide average net instructional unrestricted unit cost and the average cost per full-time equivalent student in each instructional category. Table 9 displays the unrestricted unit cost in each of the instructional categories for each community college district in Illinois.

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

Table 8

**SUMMARY OF FISCAL YEAR 2003 NET INSTRUCTIONAL UNRESTRICTED UNIT
COST BY FUNDABLE INSTRUCTIONAL CATEGORIES IN
ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	\$172.94	\$5,188
Business Occupational	\$184.58	\$5,537
Technical Occupational	\$216.72	\$6,502
Health Occupational	\$254.39	\$7,632
Remedial Education	\$169.60	\$5,088
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$142.21	\$4,266
All Fundable Instruction Areas	\$182.11	\$5,463

Illinois Community College Board

Table 9

**FISCAL YEAR 2003 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
503 BLACK HAWK	\$186.61	\$197.99	\$226.86	\$227.17	\$176.18	\$138.13	\$194.24
508 CHICAGO	\$201.46	\$188.16	\$214.35	\$253.53	\$176.40	\$129.38	180.23
507 DANVILLE	\$189.51	\$240.10	\$252.90	\$238.53	\$174.61	\$0.00	204.62
502 DUPAGE	\$171.57	\$201.45	\$226.03	\$291.53	\$167.01	\$216.30	186.71
509 ELGIN	\$211.09	\$210.27	\$269.45	\$366.16	\$211.04	\$227.62	226.56
512 HARPER	\$214.55	\$235.23	\$287.37	\$416.42	\$226.23	\$292.45	230.32
540 HEARTLAND	\$154.60	\$192.44	\$230.78	\$239.82	\$116.19	\$0.00	160.01
519 HIGHLAND	\$195.37	\$251.32	\$226.68	\$211.95	\$140.72	\$0.00	195.25
514 ILLINOIS CENTRAL	\$78.16	\$103.47	\$198.36	\$200.61	\$96.09	\$89.45	101.46
529 ILLINOIS EASTERN	\$109.71	\$166.76	\$117.82	\$150.86	\$143.22	\$67.43	121.11
513 ILLINOIS VALLEY	\$154.41	\$177.66	\$191.46	\$241.17	\$151.91	\$0.00	167.46
525 JOLIET	\$182.88	\$199.53	\$298.37	\$316.34	\$163.25	\$319.18	205.62
520 KANKAKEE	\$180.59	\$205.14	\$230.41	\$249.98	\$182.99	\$110.59	177.52
501 KASKASKIA	\$127.30	\$129.41	\$168.32	\$213.15	\$72.32	\$125.61	141.46
523 KISHWAUKEE	\$159.21	\$183.16	\$302.66	\$249.78	\$159.97	\$181.78	182.53
532 LAKE COUNTY	\$240.32	\$258.88	\$277.45	\$385.91	\$236.84	\$290.98	254.89
517 LAKE LAND	\$110.86	\$133.09	\$148.18	\$202.52	\$137.39	\$257.64	129.52
536 LEWIS & CLARK	\$144.33	\$151.15	\$182.02	\$317.21	\$157.64	\$0.00	158.53
526 LINCOLN LAND	\$184.38	\$187.69	\$197.42	\$365.76	\$173.99	\$0.00	197.32
530 LOGAN	\$160.91	\$187.40	\$182.80	\$188.67	\$184.26	\$111.57	168.96
528 MC HENRY	\$223.77	\$225.57	\$323.14	\$253.00	\$206.49	\$1,985.26	232.59
524 MORAIN VALLEY	\$157.43	\$165.14	\$262.60	\$257.52	\$157.79	\$130.85	172.82
527 MORTON	\$197.36	\$184.77	\$264.24	\$295.83	\$122.04	\$122.03	207.35
535 OAKTON	\$214.08	\$223.31	\$282.60	\$241.30	\$186.92	\$165.93	219.45
505 PARKLAND	\$188.91	\$230.80	\$237.94	\$338.01	\$184.72	\$0.00	205.25
515 PRAIRIE STATE	\$188.12	\$212.62	\$250.74	\$363.97	\$183.29	\$0.00	207.72
521 REND LAKE	\$114.65	\$177.15	\$241.27	\$225.71	\$101.10	\$45,672.61	159.09
537 RICHLAND	\$157.68	\$191.61	\$229.07	\$268.48	\$154.83	\$0.00	177.44
511 ROCK VALLEY	\$165.16	\$165.96	\$237.41	\$282.64	\$138.57	\$0.00	178.25
518 SANDBURG	\$166.83	\$223.78	\$254.46	\$224.19	\$158.25	\$631.98	199.94
506 SAUK VALLEY	\$84.63	\$100.98	\$130.51	\$248.50	\$77.45	\$97.75	101.98
531 SHAWNEE	\$132.38	\$159.13	\$215.90	\$146.43	\$145.49	\$114.56	143.65
510 SOUTH SUBURBAN	\$148.26	\$140.83	\$202.22	\$207.29	\$137.92	\$130.32	157.70
533 SOUTHEASTERN	\$158.98	\$163.26	\$203.81	\$201.20	\$156.52	\$0.00	175.79
522 SOUTHWESTERN	\$150.23	\$166.96	\$182.11	\$215.09	\$146.90	\$0.00	161.53
534 SPOON RIVER	\$153.63	\$236.50	\$248.49	\$257.02	\$137.31	\$101.97	172.70
504 TRITON	\$172.79	\$181.37	\$200.19	\$252.31	\$178.50	\$141.61	181.39
516 WAUBONSEE	\$185.88	\$185.77	\$185.75	\$185.80	\$185.77	\$130.39	177.86
539 WOOD	\$168.00	\$170.28	\$240.26	\$279.69	\$166.35	\$0.00	185.93
STATE TOTALS	\$172.94	\$184.58	\$216.72	\$254.39	\$169.60	\$142.21	\$182.11

Appendix A

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

Illinois Community College Board

Table A-1

**FISCAL YEAR 2003 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester	Net Instructional	Other	Building Repair	Building Deprec.	Full Instructional	Organized Research	Public Service	Total Institutional	
	Credit Hours	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost	
503	BLACK HAWK	120,924	\$23,488,414	\$26,285	\$0	\$94,726	\$23,609,425	\$0	\$1,313,548	\$24,922,973
508	CHICAGO	915,944	\$165,080,925	\$443,726	\$0	\$8,179,059	\$173,703,710	\$7,137,030	\$22,737,303	\$203,578,043
507	DANVILLE	49,058	\$10,038,439	\$42,478	\$10,394	\$172,733	\$10,264,044	\$0	\$192,453	\$10,456,497
502	DUPAGE	503,658	\$94,037,057	\$5,115,868	\$0	\$0	\$99,152,925	\$0	\$6,407,406	\$105,560,331
509	ELGIN	147,961	\$33,521,917	\$101,859	\$0	\$2,234,461	\$35,858,237	\$0	\$2,804,258	\$38,662,495
512	HARPER	252,828	\$58,231,290	\$113,132	\$0	\$1,285,100	\$59,629,522	\$0	\$6,062,478	\$65,692,000
540	HEARTLAND	88,921	\$14,228,483	\$77,664	\$107,499	\$616,753	\$15,030,399	\$0	\$1,224,923	\$16,255,322
519	HIGHLAND	50,038	\$9,769,720	\$32,334	\$0	\$1,086,099	\$10,888,153	\$0	\$175,121	\$11,063,274
514	ILLINOIS CENTRAL	205,496	\$20,849,271	\$0	\$0	\$0	\$20,849,271	\$0	\$1,919,308	\$22,768,579
529	ILLINOIS EASTERN	155,293	\$18,807,073	\$0	\$0	\$0	\$18,807,073	\$0	\$5,618	\$18,812,691
513	ILLINOIS VALLEY	72,784	\$12,188,309	\$0	\$0	\$0	\$12,188,309	\$0	\$523,940	\$12,712,249
525	JOLIET	201,630	\$41,458,569	\$229,960	\$0	\$225,194	\$41,913,723	\$0	\$3,936,926	\$45,850,649
520	KANKAKEE	80,330	\$14,260,246	\$30,378	\$5,719	\$243,245	\$14,539,588	\$0	\$0	\$14,539,588
501	KASKASKIA	82,073	\$11,609,686	\$0	\$0	\$0	\$11,609,686	\$0	\$266,133	\$11,875,819
523	KISHWAUKEE	68,226	\$12,453,236	\$0	\$0	\$0	\$12,453,236	\$0	\$319,004	\$12,772,240
532	LAKE COUNTY	206,101	\$52,532,199	\$83,139	\$0	\$1,398,943	\$54,014,281	\$0	\$3,969,211	\$57,983,492
517	LAKE LAND	167,475	\$21,691,496	\$37,369	\$172,106	\$469,489	\$22,370,460	\$0	\$721,091	\$22,391,551
536	LEWIS & CLARK	105,566	\$16,735,483	\$0	\$0	\$0	\$16,735,483	\$0	\$242,940	\$16,978,423
526	LINCOLN LAND	131,120	\$25,873,052	\$103,922	\$0	\$0	\$25,976,974	\$0	\$3,180,668	\$29,157,642
530	LOGAN	121,786	\$20,577,198	\$304	\$0	\$389,804	\$20,967,306	\$0	\$311,592	\$21,278,898
528	MC HENRY	99,331	\$23,103,342	\$78,420	\$30,311	\$0	\$23,212,073	\$0	\$2,600,061	\$25,812,134
524	MORAIN VALLEY	259,152	\$44,786,048	\$0	\$0	\$0	\$44,786,048	\$0	\$2,727,289	\$47,513,337
527	MORTON	54,827	\$11,368,569	\$0	\$50,000	\$0	\$11,418,569	\$30	\$142,609	\$11,561,208
535	OAKTON	199,616	\$43,805,063	\$119,949	\$0	\$1,162,326	\$45,087,338	\$0	\$2,682,156	\$47,769,494
505	PARKLAND	180,150	\$36,976,116	\$0	\$0	\$1,012,551	\$37,988,667	\$12,879	\$2,430,337	\$40,431,883
515	PRAIRIE STATE	80,299	\$16,679,816	\$0	\$29,102	\$0	\$16,708,918	\$0	\$2,439,582	\$19,148,500
521	REND LAKE	68,593	\$10,912,255	\$3,295	\$0	\$0	\$10,915,550	\$0	\$269,690	\$11,185,240
537	RICHLAND	65,193	\$11,567,937	\$36,181	\$0	\$101,024	\$11,705,142	\$0	\$349,554	\$12,054,696
511	ROCK VALLEY	151,677	\$27,036,102	\$32,627	\$227,377	\$0	\$27,296,106	\$0	\$4,647,685	\$31,943,791
518	SANDBURG	63,924	\$12,781,075	\$43,384	\$0	\$659,256	\$13,483,715	\$0	\$277,678	\$13,761,393
506	SAUK VALLEY	48,297	\$4,925,286	\$0	\$227,818	\$0	\$5,153,104	\$0	\$4,937,805	\$10,090,909
531	SHAWNEE	50,367	\$7,235,447	\$1,166	\$696,498	\$0	\$7,933,111	\$0	\$172,216	\$8,105,327
510	SOUTH SUBURBAN	138,502	\$21,841,603	\$29,046	\$237,955	\$0	\$22,108,604	\$0	\$1,159,677	\$23,268,281
533	SOUTHEASTERN	53,033	\$9,322,873	\$0	\$2,920	\$0	\$9,325,793	\$0	\$20,794	\$9,346,587
522	SOUTHWESTERN	224,783	\$36,310,164	\$79,830	\$15,121	\$493,625	\$36,898,740	\$0	\$1,105,531	\$38,004,271
534	SPOON RIVER	36,381	\$6,282,850	\$0	\$0	\$0	\$6,282,850	\$0	\$84,616	\$6,367,466
504	TRITON	214,554	\$38,917,214	\$95,970	\$0	\$332,332	\$39,345,516	\$0	\$1,099,557	\$40,445,073
516	WAUBONSEE	132,524	\$23,570,238	\$195,489	\$0	\$0	\$23,765,727	\$0	\$1,907,760	\$25,673,487
539	WOOD	47,233	\$8,782,048	\$13,989	\$0	\$62,544	\$8,858,581	\$0	\$485,448	\$9,344,029
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STATE TOTALS	5,895,648	\$1,073,636,109	\$7,167,764	\$1,812,820	\$20,219,264	\$1,102,835,957	\$7,149,939	\$85,853,966	\$1,195,839,862	

Illinois Community College Board

Table A-2

**FISCAL YEAR 2003 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

	Student Semester <u>Credit Hours</u>	Direct Salary <u>Unrestricted Cost</u>	Direct Department <u>Unrestricted Cost</u>	Equipment <u>Unrestricted Cost</u>	Allocated Less O&M <u>Unrestricted Cost</u>	Oper. & Maintenance <u>Unrestricted Cost</u>	Net Instructional <u>Unrestricted Unit Cost</u>	
503	BLACK HAWK	120,924	\$8,490,701	\$598,162	\$0	\$11,189,800	\$3,209,751	\$23,488,414
508	CHICAGO	915,944	\$62,345,715	\$13,463,364	\$83,842	\$63,178,240	\$26,009,763	\$165,080,924
507	DANVILLE	49,058	\$3,395,676	\$795,252	\$19,119	\$3,901,754	\$1,926,638	\$10,038,439
502	DUPAGE	503,658	\$41,303,277	\$7,980,115	\$152,865	\$33,635,132	\$10,965,668	\$94,037,057
509	ELGIN	147,961	\$12,226,619	\$1,890,141	\$675,619	\$13,731,152	\$4,998,386	\$33,521,917
512	HARPER	252,828	\$17,571,579	\$4,278,425	\$244,774	\$28,129,119	\$8,007,394	\$58,231,291
540	HEARTLAND	88,921	\$5,411,440	\$618,271	\$115,111	\$5,784,450	\$2,299,210	\$14,228,482
519	HIGHLAND	50,038	\$4,243,751	\$209,371	\$0	\$3,827,955	\$1,488,643	\$9,769,720
514	ILLINOIS CENTRAL	205,496	\$13,422,467	\$6,376,544	\$241	\$1,050,019	\$0	\$20,849,271
529	ILLINOIS EASTERN	155,293	\$7,644,799	\$1,480,005	\$672	\$7,157,087	\$2,524,510	\$18,807,073
513	ILLINOIS VALLEY	72,784	\$4,428,205	\$1,895,183	\$3,168	\$4,220,897	\$1,640,856	\$12,188,309
525	JOLIET	201,630	\$14,394,541	\$6,410,339	\$266,975	\$13,620,575	\$6,766,138	\$41,458,568
520	KANKAKEE	80,330	\$4,993,706	\$1,301,251	\$0	\$6,180,073	\$1,785,216	\$14,260,246
501	KASKASKIA	82,073	\$5,455,073	\$562,498	\$65,962	\$4,313,792	\$1,212,361	\$11,609,686
523	KISHWAUKEE	68,226	\$4,924,591	\$463,082	\$119,406	\$4,723,614	\$2,222,543	\$12,453,236
532	LAKE COUNTY	206,101	\$18,456,159	\$3,862,050	\$145,243	\$24,011,697	\$6,057,050	\$52,532,199
517	LAKE LAND	167,475	\$10,018,405	\$1,400,229	\$59,797	\$7,553,343	\$2,659,722	\$21,691,496
536	LEWIS & CLARK	105,566	\$6,330,547	\$710,323	\$286	\$6,382,666	\$3,311,662	\$16,735,484
526	LINCOLN LAND	131,120	\$10,362,886	\$2,183,098	\$138,141	\$9,311,011	\$3,877,917	\$25,873,053
530	LOGAN	121,786	\$8,182,246	\$974,786	\$37,304	\$8,584,655	\$2,798,207	\$20,577,198
528	MC HENRY	99,331	\$6,781,980	\$3,276,404	\$11,505	\$10,984,689	\$2,048,765	\$23,103,343
524	MORAIN VALLEY	259,152	\$16,417,025	\$2,938,569	\$1,627,196	\$18,261,086	\$5,542,172	\$44,786,048
527	MORTON	54,827	\$4,274,305	\$387,803	\$17,758	\$4,987,500	\$1,701,203	\$11,368,569
535	OAKTON	199,616	\$17,339,310	\$5,557,434	\$172,543	\$16,177,820	\$4,557,956	\$43,805,063
505	PARKLAND	180,150	\$14,831,492	\$1,025,084	\$25,433	\$16,934,720	\$4,159,387	\$36,976,116
515	PRAIRIE STATE	80,299	\$6,305,797	\$257,343	\$0	\$7,179,973	\$2,936,703	\$16,679,816
521	REND LAKE	68,593	\$5,484,526	\$606,861	\$23,129	\$3,089,592	\$1,708,146	\$10,912,254
537	RICHLAND	65,193	\$4,831,142	\$714,594	\$15,559	\$4,913,487	\$1,093,155	\$11,567,937
511	ROCK VALLEY	151,677	\$10,516,627	\$2,552,837	\$261,029	\$10,424,027	\$3,281,581	\$27,036,101
518	SANDBURG	63,924	\$4,369,082	\$2,688,726	\$28,402	\$4,503,645	\$1,191,220	\$12,781,075
506	SAUK VALLEY	48,297	\$3,415,999	\$831,921	\$31,102	\$641,018	\$5,246	\$4,925,286
531	SHAWNEE	50,367	\$3,208,055	\$206,587	\$8,665	\$3,812,140	\$0	\$7,235,447
510	SOUTH SUBURBAN	138,502	\$8,775,977	\$2,090,451	\$359,406	\$6,889,828	\$3,725,942	\$21,841,604
533	SOUTHEASTERN	53,033	\$4,285,969	\$279,110	\$0	\$3,519,275	\$1,238,519	\$9,322,873
522	SOUTHWESTERN	224,783	\$11,502,634	\$3,572,019	\$313,610	\$15,788,616	\$5,133,285	\$36,310,164
534	SPOON RIVER	36,381	\$2,543,801	\$301,465	\$0	\$2,619,064	\$818,519	\$6,282,849
504	TRITON	214,554	\$12,093,701	\$1,936,658	\$112,873	\$17,888,880	\$6,885,102	\$38,917,214
516	WAUBONSEE	132,524	\$8,121,115	\$403,106	\$7,695	\$11,713,827	\$3,324,494	\$23,570,237
539	WOOD	47,233	\$3,297,196	\$832,720	\$11,700	\$3,834,670	\$805,762	\$8,782,048
STATE TOTALS		5,895,648	\$411,998,116	\$87,912,181	\$5,156,130	\$424,650,888	\$143,918,792	\$1,073,636,107

Illinois Community College Board

Table A-3

**FISCAL YEAR 2003 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only**

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Academic Support Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	120,924	\$3,058,137	\$926,418	\$2,154,134	\$5,051,110	\$11,189,799
508	CHICAGO	915,944	\$8,141,990	\$5,851,954	\$12,009,515	\$37,174,770	\$63,178,229
507	DANVILLE	49,058	\$604,411	\$728,684	\$809,309	\$1,759,349	\$3,901,753
502	DUPAGE	503,658	\$3,567,613	\$7,516,971	\$9,468,757	\$13,120,457	\$33,673,798
509	ELGIN	147,961	\$1,381,029	\$1,795,730	\$3,368,260	\$7,185,854	\$13,730,873
512	HARPER	252,828	\$5,592,356	\$2,002,976	\$5,895,492	\$14,638,405	\$28,129,229
540	HEARTLAND	88,921	\$472,243	\$750,011	\$1,236,999	\$3,325,197	\$5,784,450
519	HIGHLAND	50,038	\$552,782	\$416,278	\$717,221	\$2,141,674	\$3,827,955
514	ILLINOIS CENTRAL	205,496	\$1,050,019	\$0	\$0	\$0	\$1,050,019
529	ILLINOIS EASTERN	155,293	\$1,036,235	\$497,478	\$1,287,467	\$4,336,495	\$7,157,675
513	ILLINOIS VALLEY	72,784	\$381,142	\$1,039,798	\$881,494	\$1,918,461	\$4,220,895
525	JOLIET	201,630	\$2,556,471	\$970,086	\$2,967,772	\$7,125,976	\$13,620,305
520	KANKAKEE	80,330	\$307,879	\$1,057,029	\$1,296,300	\$3,518,865	\$6,180,073
501	KASKASKIA	82,073	\$1,308,460	\$359,439	\$1,026,968	\$1,618,925	\$4,313,792
523	KISHWAUKEE	68,226	\$1,524,267	\$593,377	\$968,286	\$1,637,683	\$4,723,613
532	LAKE COUNTY	206,101	\$2,162,012	\$4,273,093	\$3,442,132	\$14,188,635	\$24,065,872
517	LAKE LAND	167,475	\$1,989,613	\$519,487	\$1,340,978	\$3,703,218	\$7,553,296
536	LEWIS & CLARK	105,566	\$805,675	\$928,540	\$1,532,085	\$3,116,365	\$6,382,665
526	LINCOLN LAND	131,120	\$2,074,233	\$741,038	\$1,821,650	\$4,673,591	\$9,310,512
530	LOGAN	121,786	\$1,363,617	\$783,599	\$2,615,480	\$3,821,958	\$8,584,654
528	MC HENRY	99,331	\$1,026,820	\$1,299,327	\$2,352,690	\$6,305,850	\$10,984,687
524	MORAIN VALLEY	259,152	\$2,342,968	\$1,544,071	\$4,552,562	\$9,821,414	\$18,261,015
527	MORTON	54,827	\$466,246	\$1,100,144	\$877,142	\$2,543,972	\$4,987,504
535	OAKTON	199,616	\$2,585,992	\$3,353,100	\$4,459,963	\$5,778,197	\$16,177,252
505	PARKLAND	180,150	\$4,165,036	\$1,812,233	\$3,138,696	\$7,818,755	\$16,934,720
515	PRAIRIE STATE	80,299	\$619,317	\$733,905	\$1,606,828	\$4,220,010	\$7,180,060
521	REND LAKE	68,593	\$394,543	\$406,653	\$785,609	\$1,512,695	\$3,099,500
537	RICHLAND	65,193	\$914,563	\$728,803	\$1,090,594	\$2,179,149	\$4,913,109
511	ROCK VALLEY	151,677	\$1,071,990	\$1,379,661	\$1,661,869	\$6,310,507	\$10,424,027
518	SANDBURG	63,924	\$919,250	\$738,645	\$742,580	\$2,104,015	\$4,504,490
506	SAUK VALLEY	48,297	\$623,576	\$2,313	\$4,285	\$10,829	\$641,003
531	SHAWNEE	50,367	\$896,418	\$222,560	\$934,772	\$1,758,389	\$3,812,139
510	SOUTH SUBURBAN	138,502	\$2,834,440	\$885,063	\$138,765	\$3,033,499	\$6,891,767
533	SOUTHEASTERN	53,033	\$775,393	\$285,860	\$818,076	\$1,639,945	\$3,519,274
522	SOUTHWESTERN	224,783	\$2,272,707	\$1,182,762	\$3,891,729	\$8,441,416	\$15,788,614
534	SPOON RIVER	36,381	\$518,192	\$212,838	\$655,858	\$1,232,176	\$2,619,064
504	TRITON	214,554	\$3,513,017	\$1,854,736	\$4,194,813	\$8,327,064	\$17,889,630
516	WAUBONSEE	132,524	\$1,854,636	\$2,625,259	\$2,097,700	\$5,139,413	\$11,717,008
539	WOOD	47,233	\$175,584	\$571,463	\$888,139	\$2,199,482	\$3,834,668
STATE TOTALS		5,895,648	\$67,900,872	\$52,691,382	\$89,732,969	\$214,433,765	\$424,758,988

Appendix B

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

ILLINOIS COMMUNITY COLLEGE BOARD - UNIT COST ANALYSIS
 COST BY STUDENT CREDIT HOUR (UNRESTRICTED COSTS)
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2002-03

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	010102		147.00	70.84	18.32	0.39	57.26	22.31	169.13
11	010103		1639.00	113.53	45.14	1.24	69.66	24.73	254.31
11	010201		624.00	103.62	50.11	1.48	55.85	21.58	232.64
11	020201		1291.00	89.07	28.83	0.81	66.29	23.97	208.97
11	020402		1118.00	132.02	26.86	0.30	79.65	21.37	260.20
11	020403		865.00	118.49	40.80	2.21	70.30	29.63	261.43
11	020501		2208.00	102.29	30.19	2.07	66.19	23.24	223.98
11	030101		96.00	157.39	12.53	1.67	70.90	14.87	257.36
11	040201		2751.00	88.22	22.30	3.17	51.15	18.43	183.26
11	050101		474.00	65.68	20.98	0.30	37.96	12.90	137.82
11	050103		1390.00	63.33	4.87	0.11	72.73	23.29	164.33
11	050104		415.00	42.03	13.82	0.00	64.34	21.90	142.09
11	050107		3424.00	37.79	3.30	0.12	84.29	25.98	151.47
11	050108		546.00	57.56	4.38	0.00	78.86	19.16	159.95
11	050110		303.00	44.17	8.32	0.00	66.78	21.77	141.05
11	050112		3.00	892.33	168.00	0.00	66.78	21.77	1148.89
11	050201		2283.00	63.41	18.42	0.00	79.58	33.07	194.47
11	050202		111.00	52.16	16.49	0.00	111.26	31.67	211.58
11	050207		183.00	66.61	1.25	0.25	85.87	30.01	183.98
11	050299		378.00	53.76	4.66	0.00	24.16	3.64	86.22

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	090201		357.00	68.93	0.48	0.00	93.58	23.24	186.23
11	090401		7160.00	117.39	15.14	2.48	73.20	24.71	232.92
11	090701		2631.00	127.58	33.35	18.70	64.54	20.16	264.33
11	090702		162.00	125.58	35.84	0.00	5.11	0.00	166.53
11	099997		51.00	59.41	8.69	0.00	81.19	17.06	166.34
11	099998		67.00	106.87	20.76	33.24	69.79	26.49	257.15
11	110101		26530.00	65.66	12.26	0.43	78.30	26.45	183.09
11	110201		26282.00	100.94	15.77	1.14	72.99	23.29	214.14
11	110501		1628.00	119.70	8.22	0.46	56.93	16.57	201.87
11	119997		406.00	58.07	5.86	0.12	55.42	18.43	137.90
11	130101		10100.00	64.18	8.94	0.22	73.31	23.39	170.03
11	130201		573.00	74.06	2.83	2.14	83.07	32.97	195.07
11	130501		469.00	37.65	4.95	0.73	64.23	22.74	130.30
11	130604		18.00	56.89	2.72	0.00	60.46	31.37	151.44
11	130701		11.00	11.00	0.00	0.00	75.69	0.00	86.69
11	130901		12432.00	42.86	7.24	0.21	66.48	22.54	139.33
11	131001		9193.00	45.46	10.76	0.46	70.04	24.18	150.90
11	131202		20582.00	76.61	11.46	0.55	70.05	22.58	181.25
11	131301		30.00	187.37	139.43	4.87	67.55	33.56	432.78
11	131307		43397.00	57.18	12.20	1.08	70.25	23.36	164.07
11	131312		42.00	156.50	48.36	9.60	111.26	31.67	357.38
11	131314		6093.00	72.16	21.80	2.12	75.06	23.87	195.01
11	131315		5072.00	59.29	9.59	1.35	61.86	20.08	152.18

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	131401		177.00	175.03	14.82	0.48	116.50	29.39	336.22
11	139997		3400.00	42.65	5.35	0.22	62.93	20.82	131.97
11	139998		1834.00	87.13	8.98	0.12	65.81	20.98	183.02
11	140101		2704.00	188.11	31.12	1.75	72.02	23.12	316.13
11	141001		573.00	180.61	45.89	0.48	71.27	22.44	320.70
11	141101		2657.00	123.63	21.55	0.39	71.91	22.11	239.59
11	141201		3615.00	156.89	19.12	3.28	59.38	22.64	261.32
11	149997		36.00	103.44	4.28	0.00	55.41	19.96	183.09
11	149998		3.00	168.00	168.33	0.00	13.27	0.11	349.71
11	160102		767.00	114.51	10.57	0.30	99.01	27.00	251.39
11	160301		373.00	202.17	13.06	0.21	88.65	25.22	329.31
11	160302		2822.00	89.79	15.21	0.14	87.72	25.29	218.14
11	160399		30.00	90.23	9.80	0.00	66.78	21.77	188.59
11	160402		481.00	65.80	27.91	0.14	83.95	24.32	202.12
11	160403		422.00	82.32	44.40	0.00	73.94	26.12	226.78
11	160501		3888.00	90.90	11.34	0.30	83.70	24.85	211.10
11	160901		8967.00	89.58	13.57	0.94	77.10	24.45	205.64
11	160902		2355.00	90.25	18.68	0.24	75.18	24.48	208.84
11	160903		8.00	337.50	5.63	0.00	92.54	26.54	462.20
11	160905		67197.00	58.20	9.83	0.61	78.16	25.18	171.99
11	161101		166.00	145.95	20.05	0.64	98.38	27.22	292.24
11	161102		84.00	90.25	48.15	0.00	81.04	22.83	242.28
11	169999		2017.00	55.89	10.45	0.34	65.97	24.40	157.05

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	190402		2472.00	116.89	16.06	0.20	72.84	25.05	231.03
11	190502		2403.00	78.37	14.77	0.00	69.90	23.53	186.57
11	190503		14898.00	49.84	16.99	1.40	70.63	23.27	162.14
11	190601		515.00	87.77	15.86	0.37	34.09	12.16	150.25
11	190901		427.00	92.66	17.66	0.25	66.96	24.92	202.45
11	199997		344.00	17.19	1.18	0.00	48.69	18.97	86.03
11	230101		2473.00	103.95	23.34	1.24	82.47	26.88	237.88
11	230301		19222.00	72.20	7.58	0.29	76.39	25.55	182.01
11	230397		722.00	127.54	10.50	0.32	66.61	23.19	228.16
11	230401		344549.00	64.90	9.62	0.55	72.49	24.24	171.80
11	230501		4842.00	110.68	10.87	0.65	77.40	25.20	224.82
11	230701		36027.00	76.49	8.20	0.88	68.80	22.65	177.02
11	230801		6298.00	90.67	9.80	0.68	73.34	24.49	198.98
11	231001		147291.00	65.28	8.71	0.57	73.67	24.65	172.87
11	231002		15642.00	54.69	4.61	0.02	63.41	22.53	145.26
11	240105		31181.00	48.58	10.89	0.68	67.95	24.08	152.18
11	240198		7048.00	199.94	41.89	1.34	65.83	22.09	331.09
11	240199		4060.00	59.21	9.39	0.04	69.21	21.68	159.52
11	260101		159480.00	62.37	11.67	1.17	70.72	24.57	170.49
11	260201		313.00	66.10	26.97	0.01	66.20	20.96	180.24
11	260301		3215.00	95.86	11.69	1.46	74.23	25.20	208.44
11	260307		282.00	63.07	6.17	0.04	75.91	1.84	147.03
11	260501		28000.00	94.79	13.23	1.40	71.81	24.77	206.00

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	260601		1449.00	127.26	19.33	2.00	78.17	30.06	256.82
11	260603		26217.00	65.12	13.10	0.92	79.26	25.53	183.93
11	260607		415.00	26.01	15.08	1.26	63.65	20.45	126.46
11	260613		2282.00	78.59	16.62	1.20	73.44	25.79	195.63
11	260701		3074.00	97.83	16.42	1.26	78.57	23.09	217.18
11	260702		188.00	64.99	58.70	2.35	86.17	29.95	242.17
11	260706		104237.00	69.64	11.70	1.07	69.58	23.76	175.75
11	270101		146759.00	65.65	8.40	0.53	73.23	24.21	172.02
11	270301		77348.00	63.11	8.77	0.55	69.91	24.08	166.43
11	270302		4180.00	78.67	14.94	0.65	93.66	27.22	215.14
11	270501		53223.00	57.12	7.47	0.50	72.93	24.06	162.08
11	279997		38.00	330.34	12.18	0.00	64.08	23.94	430.54
11	280101		38.00	11.58	0.61	0.00	78.53	23.01	113.73
11	280301		98.00	19.08	2.72	0.13	73.57	22.87	118.38
11	280401		8.00	0.00	0.00	0.00	94.00	23.09	117.09
11	300101		6755.00	43.64	10.43	2.47	66.82	21.09	144.44
11	300197		2088.00	154.44	25.70	0.43	73.56	22.28	276.40
11	300199		929.00	153.77	24.49	3.26	68.66	21.82	272.00
11	300401		56508.00	49.90	8.19	0.60	72.46	24.95	156.11
11	300497		2438.00	76.76	11.79	0.18	71.22	23.42	183.36
11	300498		3.00	73.00	11.33	0.00	92.54	26.54	203.41
11	300499		829.00	115.79	14.53	0.17	65.09	20.81	216.40
11	301401		33.00	78.33	64.67	1.91	81.04	22.83	248.79

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	309997		26.00	398.50	40.35	2.85	76.35	22.59	540.63
11	310101		561.00	64.98	20.14	1.56	82.21	22.21	191.09
11	310301		145.00	92.12	22.85	8.46	61.79	18.16	203.37
11	319998		14.00	22.93	33.43	0.43	111.85	22.50	191.14
11	360108		53163.00	79.93	16.40	2.96	70.42	24.52	194.22
11	380101		93920.00	50.94	7.86	0.48	76.76	24.42	160.46
11	380201		29296.00	42.63	6.47	0.35	77.20	25.25	151.90
11	389997		51.00	117.47	14.82	0.47	116.50	29.39	278.66
11	400101		19516.00	73.37	8.61	0.45	74.68	27.93	185.05
11	400201		19316.00	70.72	10.25	0.93	77.24	25.70	184.83
11	400401		4726.00	59.87	5.61	0.58	71.84	20.78	158.68
11	400501		92248.00	75.07	13.88	1.48	73.22	24.61	188.26
11	400502		32.00	978.78	22.28	0.34	69.47	22.97	1093.85
11	400503		9700.00	107.61	11.11	0.20	65.91	24.38	209.20
11	400504		12303.00	125.54	18.34	1.78	74.91	25.25	245.81
11	400601		10368.00	93.04	13.77	1.29	77.72	25.27	211.10
11	400603		951.00	54.42	17.80	0.50	96.23	26.99	195.95
11	400702		1584.00	56.88	17.53	0.37	95.70	26.26	196.74
11	400703		26633.00	60.34	11.23	1.00	66.55	19.46	158.57
11	400801		30549.00	97.99	15.87	1.35	75.49	23.97	214.68
11	420101		202929.00	46.70	6.31	0.36	73.55	24.26	151.19
11	420701		74828.00	52.53	8.44	0.52	71.55	24.32	157.36
11	420901		2502.00	33.76	8.72	1.93	78.14	22.36	144.91

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	421101		159.00	125.10	13.30	0.01	68.65	32.06	239.12
11	421601		16739.00	59.59	8.26	0.44	67.42	21.71	157.41
11	440401		12.00	75.08	64.42	0.00	25.07	7.92	172.49
11	440701		1236.00	80.15	12.20	0.91	73.79	23.85	190.90
11	450101		19035.00	64.75	11.27	0.02	65.44	25.80	167.28
11	450201		29317.00	53.21	8.05	0.44	77.75	25.38	164.84
11	450301		1429.00	88.91	12.53	0.80	86.22	25.04	213.51
11	450401		38716.00	45.83	7.11	0.48	74.88	25.76	154.07
11	450601		85326.00	56.41	7.31	0.55	74.64	24.51	163.42
11	450701		34312.00	53.93	10.71	0.98	76.93	24.81	167.36
11	450801		155586.00	49.58	7.14	0.42	73.43	24.34	154.91
11	450898		273.00	58.20	6.55	0.00	64.02	20.25	149.02
11	450901		3589.00	66.09	6.94	0.29	70.91	22.76	166.99
11	451001		67253.00	47.52	6.28	0.31	72.03	24.15	150.31
11	451101		138866.00	49.16	6.68	0.39	72.80	24.05	153.08
11	459997		4524.00	96.01	11.04	0.12	71.32	22.62	201.11
11	459998		219.00	280.34	2.21	0.27	84.37	24.82	392.02
11	459999		1006.00	97.83	11.03	0.12	68.30	22.24	199.52
11	500101		3408.00	52.63	7.20	0.06	70.78	19.32	149.99
11	500201		183.00	88.73	16.76	0.00	50.75	18.73	174.96
11	500202		8365.00	140.76	23.09	5.06	78.23	24.94	272.08
11	500204		30.00	197.93	22.70	0.77	67.52	22.01	310.94
11	500205		207.00	23.91	4.10	0.00	58.80	11.50	98.30

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	500206		999.00	125.43	33.68	7.83	76.03	27.44	270.41
11	500207		712.00	60.28	5.07	0.08	96.02	27.04	188.49
11	500301		1525.00	112.87	21.38	3.05	94.65	26.57	258.52
11	500402		9333.00	114.94	19.77	3.08	75.07	23.88	236.74
11	500501		12794.00	62.32	19.95	0.99	68.76	23.00	175.02
11	500502		1149.00	120.90	34.95	1.58	65.15	24.43	247.01
11	500503		5315.00	109.35	35.82	3.25	75.79	25.12	249.33
11	500504		1143.00	123.56	41.29	0.14	62.91	23.09	251.00
11	500505		468.00	99.90	30.70	1.16	60.83	21.62	214.21
11	500599		1051.00	247.92	50.08	10.47	70.97	24.69	404.13
11	500601		2409.00	38.12	11.83	0.01	10.30	2.37	62.64
11	500602		13359.00	61.14	7.59	1.23	76.91	25.67	172.54
11	500605		10511.00	82.26	24.54	1.17	79.02	23.77	210.76
11	500701		41394.00	46.19	8.06	0.80	70.47	23.01	148.53
11	500703		18073.00	44.81	13.49	1.18	72.90	24.53	156.91
11	500705		16737.00	116.03	18.01	2.16	74.82	24.62	235.64
11	500708		5666.00	153.71	23.49	2.57	79.64	24.25	283.66
11	500709		1288.00	156.31	29.32	12.06	78.90	25.68	302.26
11	500710		523.00	160.46	29.11	2.76	77.75	25.23	295.32
11	500798		312.00	51.33	4.88	0.44	68.12	22.33	147.10
11	500799		1970.00	312.77	55.24	3.88	87.47	27.04	486.39
11	500902		50451.00	53.30	9.07	1.36	70.09	23.91	157.73
11	500903		17147.00	175.53	49.90	4.52	73.96	23.93	327.84

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
11	500904		8717.00	122.44	24.80	4.20	74.87	24.22	250.54
11	500999		12.00	64.00	6.00	20.00	75.69	0.00	165.69
11	509997		46.00	172.57	7.13	0.00	73.06	23.88	276.64
11	512201		1115.00	44.17	15.08	0.00	64.04	27.67	150.96
11	520101		87018.00	62.54	8.58	0.54	74.60	24.91	171.15
11	520201		3318.00	65.67	6.72	0.03	60.75	17.38	150.55
11	520302		82741.00	70.08	9.89	0.49	73.84	24.10	178.40
11	520803		1271.00	85.37	22.40	0.41	72.94	21.35	202.47
11	521001		246.00	40.85	2.19	0.10	48.88	17.65	109.67
11	521002		363.00	46.58	8.87	0.07	62.16	21.80	139.47
11	521101		1140.00	62.45	8.35	0.96	53.26	14.47	139.49
11	521401		12761.00	54.14	11.33	0.58	74.51	24.02	164.58
11	529997		436.00	45.07	8.81	0.07	71.56	19.90	145.41
11	529998		644.00	40.76	3.78	0.24	51.46	25.21	121.44
12	010101		1831.00	138.13	31.39	0.38	68.63	20.69	259.22
12	010201		2249.00	139.03	35.65	1.03	56.85	19.83	252.39
12	010301		1144.00	145.22	48.80	1.01	66.05	22.22	283.31
12	010302		2279.00	129.87	48.65	0.88	76.69	23.96	280.05
12	010304		3611.00	119.97	42.25	1.01	63.73	20.99	247.95
12	010505		517.00	133.61	8.87	0.00	45.10	15.88	203.46
12	010507		839.00	119.06	48.11	0.34	81.73	26.96	276.20
12	010601		798.00	103.81	78.96	0.85	77.92	21.39	282.93
12	010602		908.00	98.89	41.67	1.46	79.52	26.38	247.92

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	010603		7598.00	90.52	51.20	1.41	72.50	25.19	240.82
12	010604		1611.00	94.19	40.28	0.91	51.58	18.55	205.50
12	010605		2623.00	121.64	42.65	1.30	69.77	24.01	259.36
12	010606		643.00	84.08	25.57	0.77	53.17	19.57	183.17
12	010607		2077.00	101.60	38.55	1.24	59.53	22.22	223.14
12	010610		85.00	78.88	42.75	0.98	91.80	22.22	236.63
12	019994		40.00	235.00	66.13	0.48	87.99	23.37	412.96
12	019995		99.00	662.40	156.21	5.03	63.24	25.97	912.85
12	019996		15.00	770.60	27.07	11.13	71.01	29.58	909.39
12	019997		352.00	121.94	69.35	1.89	74.36	28.93	296.47
12	019998		4095.00	128.06	61.33	1.43	62.53	22.78	276.12
12	019999		440.00	145.12	47.00	1.67	72.02	26.99	292.80
12	030201		116.00	77.98	64.17	1.19	100.46	25.13	268.94
12	030203		102.00	73.00	0.00	0.00	75.69	0.00	148.69
12	030301		81.00	28.00	0.00	0.00	75.69	0.00	103.69
12	030401		186.00	491.81	3.31	0.00	68.01	19.21	582.34
12	030601		581.00	116.24	15.60	0.00	67.32	20.94	220.11
12	039997		3.00	1164.33	24.00	0.00	66.36	23.35	1278.05
12	039998		33.00	232.58	3.91	0.00	68.62	17.69	322.80
12	080102		1169.00	73.89	23.28	2.27	80.79	26.77	207.00
12	080301		380.00	161.37	10.89	0.00	70.25	27.41	269.93
12	080401		102.00	217.68	17.01	0.00	92.84	26.12	353.65
12	080705		1209.00	90.58	19.11	0.91	76.59	26.15	213.34

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	080706		3125.00	87.72	22.08	0.55	69.49	22.56	202.40
12	080709		415.00	64.04	49.10	0.49	88.08	25.06	226.76
12	081001		110.00	29.69	4.62	0.00	76.41	26.50	137.23
12	081105		1884.00	108.67	24.03	3.28	65.26	20.87	222.12
12	081203		28.00	108.54	16.68	0.00	81.95	30.54	237.70
12	081209		146.00	272.27	39.25	0.44	93.72	45.81	451.50
12	089995		69.00	171.67	8.23	1.78	108.05	32.04	321.77
12	089997		84.00	222.51	28.18	0.10	41.55	15.82	308.15
12	089998		875.00	225.10	49.18	4.02	57.48	19.19	354.96
12	089999		238.00	177.29	34.31	9.72	60.20	18.83	300.36
12	090201		3408.00	63.67	11.28	0.66	74.68	24.34	174.62
12	090401		542.00	96.69	24.45	0.00	80.72	30.47	232.32
12	090501		259.00	90.53	12.88	0.24	83.66	27.63	214.94
12	090701		1062.00	101.46	20.26	0.00	74.05	33.83	229.60
12	099997		16.00	58.00	36.38	0.00	60.46	31.37	186.21
12	099998		260.00	151.64	30.30	18.96	65.59	28.77	295.27
12	099999		15.00	255.00	8.27	54.80	45.10	15.88	379.05
12	100101		1219.00	125.73	20.75	0.59	72.61	24.41	244.09
12	100103		991.00	164.05	24.66	0.38	72.91	26.04	288.03
12	100104		3011.00	106.69	39.51	0.04	72.90	27.24	246.39
12	109995		122.00	20.28	0.19	0.00	32.56	11.93	64.96
12	109997		168.00	25.47	0.24	0.00	32.56	11.93	70.20
12	109998		257.00	158.14	18.19	0.00	80.76	37.33	294.42

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	109999		84.00	47.75	0.45	0.00	32.56	11.93	92.69
12	120301		1058.00	96.03	18.81	0.00	75.32	25.98	216.14
12	120403		13723.00	85.87	31.47	0.28	62.70	21.04	201.36
12	120405		9504.00	53.76	95.68	0.32	68.96	22.35	241.07
12	120410		106.00	52.95	11.84	0.71	61.34	16.67	143.50
12	120501		4471.00	85.95	26.38	1.75	80.29	32.05	226.42
12	120503		13736.00	90.25	33.47	1.52	69.08	27.43	221.75
12	120504		12197.00	83.29	24.17	1.42	76.51	27.54	212.93
12	120506		84.00	145.67	17.02	0.00	77.00	17.70	257.39
12	120507		335.00	172.79	38.45	0.65	81.64	25.19	318.72
12	129994		6.00	13.67	2.50	1.33	70.46	21.39	109.35
12	129996		43.00	229.02	9.21	0.00	73.62	7.37	319.22
12	129997		265.00	95.68	25.36	0.94	60.58	18.99	201.54
12	129998		299.00	53.60	62.70	0.00	82.68	23.12	222.11
12	129999		3.00	1344.33	634.67	0.00	57.47	22.80	2059.27
12	131501		1909.00	74.13	24.12	2.86	75.15	26.69	202.95
12	139998		5.00	1653.80	1735.40	0.00	94.00	23.09	3506.29
12	150101		1163.00	90.20	24.53	1.37	65.25	24.01	205.35
12	150201		1122.00	78.37	12.58	0.35	56.97	19.05	167.32
12	150301		12830.00	119.09	26.09	1.74	66.78	22.39	236.09
12	150303		18378.00	125.70	29.43	3.14	68.49	22.47	249.23
12	150304		134.00	133.54	20.07	0.06	48.86	16.89	219.42
12	150310		1770.00	85.86	18.84	2.00	103.03	27.12	236.86

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	150401		52.00	67.02	90.96	0.00	49.75	26.90	234.63
12	150403		1541.00	83.85	26.79	5.96	68.51	24.47	209.57
12	150404		314.00	153.58	43.88	0.17	63.16	20.79	281.58
12	150405		929.00	98.05	22.40	0.87	57.50	22.55	201.36
12	150410		2112.00	108.61	29.98	1.46	60.72	22.24	223.00
12	150411		5714.00	139.17	27.82	10.72	69.36	23.74	270.81
12	150503		119.00	34.17	11.13	0.29	80.35	26.30	152.24
12	150506		156.00	65.62	23.60	0.21	51.51	14.43	155.36
12	150507		246.00	49.85	64.63	0.00	66.89	28.88	210.26
12	150603		2528.00	164.30	42.19	2.23	64.51	20.49	293.72
12	150607		163.00	182.12	95.13	0.20	91.30	25.50	394.24
12	150611		878.00	110.99	22.94	3.20	70.81	24.54	232.48
12	150701		5790.00	37.32	4.07	0.40	37.76	13.71	93.26
12	150702		2134.00	150.72	27.89	7.67	61.21	16.82	264.31
12	150805		791.00	186.12	40.82	4.70	64.02	21.10	316.76
12	150810		16417.00	132.31	28.62	3.11	74.36	24.64	263.04
12	150901		1708.00	65.16	8.50	0.00	32.56	11.93	118.15
12	150903		21.00	18.86	2.43	0.00	32.56	11.93	65.78
12	151102		1434.00	79.42	12.38	0.47	64.13	19.84	176.25
12	159994		122.00	107.58	23.12	0.23	55.15	18.59	204.68
12	159995		712.00	175.27	50.07	1.98	58.38	19.39	305.09
12	159997		822.00	124.69	31.75	2.35	65.08	23.50	247.37
12	159998		1095.00	129.72	36.30	1.86	60.66	19.28	247.82

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	159999		47.00	99.66	20.89	2.26	87.24	26.29	236.34
12	200201		160.00	31.34	2.58	0.19	54.63	26.58	115.30
12	200202		47580.00	66.00	14.83	0.50	72.51	25.74	179.57
12	200305		30.00	293.33	102.43	23.93	111.26	31.67	562.63
12	200306		1683.00	117.98	33.28	5.59	95.63	29.00	281.48
12	200404		2267.00	69.39	20.11	0.39	87.95	30.42	208.25
12	200405		176.00	245.30	15.75	1.31	79.07	28.91	370.34
12	200501		4140.00	107.77	17.34	0.40	89.47	29.22	244.20
12	200602		72.00	55.83	33.60	0.00	60.46	31.37	181.26
12	200604		5632.00	57.02	7.95	0.03	50.53	18.31	133.84
12	200605		565.00	86.56	11.88	0.01	73.30	18.77	190.51
12	209994		24.00	295.92	18.38	0.00	80.64	24.19	419.12
12	209995		169.00	71.83	24.02	0.00	20.47	5.07	121.39
12	209997		720.00	99.80	20.63	0.09	75.41	24.12	220.05
12	209998		4144.00	206.38	31.11	1.75	70.23	25.44	334.90
12	209999		366.00	228.08	26.86	1.30	57.63	21.01	334.88
12	220103		9060.00	47.57	12.07	0.37	71.70	23.92	155.64
12	229997		92.00	57.62	4.88	2.76	92.80	33.78	191.85
12	229998		314.00	120.27	17.16	0.28	81.15	23.62	242.48
12	229999		99.00	233.92	22.72	0.47	49.75	26.90	333.76
12	230401		14495.00	64.70	10.80	0.07	64.59	21.15	161.30
12	231001		926.00	64.52	16.93	0.57	74.37	27.95	184.34
12	231101		13897.00	94.86	11.31	0.72	76.80	24.76	208.45

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	231194		2.00	0.00	70.00	0.00	70.45	18.63	159.09
12	231198		36.00	787.33	14.81	0.47	116.50	29.39	948.50
12	240105		3583.00	51.65	15.27	0.69	64.91	27.29	159.82
12	249995		26.00	37.23	33.42	0.00	75.55	20.46	166.66
12	249997		832.00	76.59	4.78	0.00	76.32	29.68	187.38
12	249998		277.00	169.94	30.65	0.00	65.87	23.16	289.61
12	250301		1910.00	72.16	26.01	0.17	71.25	21.80	191.39
12	250398		3.00	0.00	354.00	0.00	5.11	0.00	359.11
12	259997		194.00	47.43	9.89	0.03	66.78	21.77	145.90
12	259998		23.00	376.91	59.04	0.43	101.97	25.56	563.92
12	260101		778.00	87.31	5.38	0.12	86.64	25.31	204.76
12	260601		2394.00	82.30	18.78	0.84	85.04	23.41	210.37
12	260704		2154.00	90.54	21.28	1.17	74.45	24.53	211.96
12	260705		3294.00	101.31	30.01	0.97	73.97	23.45	229.71
12	270101		140.00	749.70	126.81	0.00	66.78	21.77	965.07
12	270301		43019.00	69.56	12.41	0.60	67.70	22.83	173.11
12	270501		61.00	48.64	60.95	0.16	48.73	17.89	176.37
12	310301		649.00	53.84	67.24	9.35	71.53	27.00	228.96
12	310501		12.00	99.92	17.92	9.92	70.46	21.39	219.60
12	319997		28.00	227.25	40.68	22.54	70.46	21.39	382.31
12	319998		5.00	687.40	631.20	16.60	111.26	31.67	1478.13
12	380101		248.00	133.69	7.79	0.22	94.12	25.54	261.36
12	400101		334.00	153.73	23.82	0.00	81.37	27.64	286.55

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	400401		78.00	75.87	41.65	0.78	63.93	24.09	206.33
12	400801		2881.00	117.44	23.70	3.42	70.25	23.63	238.44
12	410205		216.00	0.01	121.57	3.75	67.55	33.56	226.44
12	410301		220.00	169.35	19.45	7.31	70.24	22.84	289.18
12	419996		110.00	0.01	51.15	1.57	67.55	33.56	153.85
12	420101		3594.00	64.48	11.99	0.10	71.48	25.08	173.13
12	430102		4595.00	54.85	7.49	0.14	68.17	23.08	153.73
12	430107		56963.00	48.09	11.46	0.35	68.60	23.57	152.07
12	430109		4686.00	21.46	6.53	0.24	66.77	22.62	117.64
12	430199		27.00	193.11	11.04	2.74	92.80	33.78	333.47
12	430201		5323.00	47.91	27.05	1.18	74.62	23.89	174.64
12	430202		3366.00	56.72	34.47	0.83	79.32	26.54	197.89
12	430203		11086.00	46.59	26.06	0.95	71.01	22.45	167.06
12	439994		174.00	44.38	14.25	0.00	93.46	27.19	179.28
12	439995		79.00	428.81	36.78	0.10	58.67	14.98	539.35
12	439997		6565.00	14.24	3.09	0.04	63.41	23.47	104.26
12	439998		1303.00	124.45	21.21	0.91	54.01	20.62	221.20
12	439999		78.00	122.90	75.21	4.45	24.53	7.70	234.79
12	440401		132.00	110.77	6.77	0.00	60.69	21.76	200.00
12	440501		423.00	115.29	12.21	0.39	67.45	21.16	216.51
12	440701		5708.00	69.06	17.29	0.43	70.84	23.44	181.06
12	449995		225.00	138.70	23.34	0.09	66.95	21.76	250.84
12	449997		445.00	60.20	7.73	0.40	71.86	21.73	161.92

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	449998		1069.00	228.08	26.61	0.71	69.92	23.09	348.40
12	449999		98.00	752.13	103.88	0.22	51.58	17.80	925.61
12	450101		24.00	67.58	120.54	0.00	64.08	23.94	276.14
12	450701		286.00	198.76	24.20	0.29	70.33	22.78	316.36
12	451101		351.00	73.14	3.32	0.00	72.58	22.02	171.05
12	460101		880.00	46.64	29.02	0.06	45.79	17.66	139.17
12	460199		380.00	25.16	23.78	1.59	69.95	22.61	143.09
12	460201		7554.00	90.05	25.41	0.99	70.52	25.11	212.08
12	460299		3228.00	36.57	25.14	1.39	63.91	21.33	148.35
12	460302		7745.00	75.87	28.71	1.77	66.12	23.41	195.88
12	460303		312.00	9.00	17.14	0.00	71.01	29.58	126.73
12	460399		2267.00	62.18	8.62	0.42	58.44	21.96	151.63
12	460401		283.00	109.51	14.53	0.59	75.78	21.53	221.95
12	460402		408.00	30.14	25.00	2.62	71.28	23.17	152.21
12	460403		1945.00	75.65	25.94	0.90	75.01	24.61	202.11
12	460405		28.00	37.04	3.89	0.00	70.24	22.84	134.00
12	460408		1077.00	50.13	23.07	0.95	59.89	21.14	155.18
12	460501		1207.00	70.05	19.48	2.10	59.64	22.05	173.33
12	460599		60.00	44.17	0.93	0.00	89.42	36.57	171.09
12	469994		105.00	31.10	6.73	0.00	84.48	42.19	164.49
12	469997		476.00	67.64	16.63	2.28	72.37	25.90	184.82
12	469998		221.00	82.26	30.55	1.96	73.53	24.65	212.96
12	469999		26.00	505.73	65.92	0.00	91.00	31.90	694.56

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	470101		144.00	37.65	11.31	0.00	91.22	42.64	182.82
12	470103		3205.00	108.79	32.31	2.12	59.64	22.79	225.65
12	470104		6653.00	116.46	16.81	1.08	71.13	25.05	230.53
12	470105		4407.00	125.07	34.57	1.60	72.36	26.32	259.92
12	470106		258.00	124.24	12.04	0.00	45.17	15.07	196.53
12	470199		1734.00	66.68	10.77	2.79	74.05	26.95	181.25
12	470201		22625.00	99.35	29.25	5.72	73.62	24.70	232.65
12	470302		396.00	103.71	6.58	0.10	70.99	23.49	204.87
12	470303		3691.00	119.21	26.07	0.97	67.84	25.36	239.44
12	470603		8878.00	82.27	21.73	4.96	72.42	23.69	205.07
12	470604		45072.00	118.52	23.38	2.35	72.39	24.73	241.37
12	470605		5399.00	128.74	51.32	0.67	44.15	16.37	241.25
12	470606		746.00	158.79	11.11	0.61	51.40	20.46	242.37
12	470609		5050.00	89.40	108.26	3.04	69.41	24.30	294.41
12	479994		62.00	262.42	36.85	7.39	77.43	29.82	413.91
12	479995		345.00	217.74	30.13	0.33	74.98	23.21	346.39
12	479996		375.00	116.21	22.86	1.53	98.86	27.41	266.87
12	479997		622.00	163.23	22.79	1.67	57.85	19.98	265.53
12	479998		1686.00	167.05	52.37	0.55	62.30	20.48	302.76
12	479999		50.00	296.90	245.24	2.54	85.16	26.73	656.57
12	480101		7526.00	97.79	32.61	1.50	66.90	24.60	223.39
12	480102		6144.00	136.73	20.85	2.15	76.96	25.62	262.31
12	480103		526.00	116.39	24.42	10.07	58.46	21.75	231.09

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	480104		536.00	185.83	55.64	5.53	71.21	24.91	343.13
12	480105		3124.00	118.01	20.05	2.83	67.12	21.23	229.24
12	480201		2744.00	109.91	35.96	0.22	63.71	21.38	231.17
12	480205		5719.00	123.95	18.10	1.06	74.84	26.04	243.98
12	480206		1246.00	122.20	27.75	0.56	76.15	31.86	258.52
12	480208		866.00	166.62	35.99	0.36	59.04	20.40	282.42
12	480212		5200.00	100.64	24.05	1.05	69.35	23.74	218.83
12	480299		494.00	128.75	24.70	0.34	90.47	26.22	270.48
12	480503		5801.00	140.76	33.84	2.30	69.71	24.54	271.16
12	480505		3.00	96.33	0.00	0.00	92.54	26.54	215.41
12	480506		2483.00	87.26	24.84	1.02	68.79	22.61	204.52
12	480507		1151.00	57.25	18.61	0.42	75.17	26.34	177.79
12	480508		17654.00	90.96	45.97	2.10	69.08	23.70	231.81
12	480520		611.00	113.40	37.18	2.58	60.56	22.61	236.33
12	480599		108.00	27.59	1.74	0.00	68.73	21.64	119.69
12	480702		118.00	36.27	0.65	0.00	49.02	21.67	107.62
12	489994		3.00	34.33	131.33	0.67	49.75	26.90	242.98
12	489995		277.00	166.02	125.09	2.38	50.92	19.21	363.62
12	489997		660.00	82.03	51.18	4.71	70.76	23.64	232.32
12	489998		325.00	215.49	45.01	6.45	62.70	21.84	351.49
12	489999		166.00	174.42	225.38	0.02	8.75	1.58	410.15
12	490101		75.00	81.29	40.04	0.81	60.40	24.79	207.34
12	490102		171.00	101.06	16.35	0.00	70.33	23.66	211.40

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	490105		54.00	67.19	16.35	0.00	70.33	23.59	177.45
12	490107		202.00	79.77	21.49	0.15	69.33	23.02	193.75
12	490202		44.00	61.34	4.16	0.00	77.21	27.83	170.54
12	490205		17294.00	48.34	40.91	0.85	67.67	22.39	180.17
12	499996		1.00	0.00	203.00	0.00	70.45	18.63	292.09
12	499998		234.00	173.38	123.22	10.13	78.70	18.58	404.00
12	500101		78.00	41.10	3.32	0.27	45.04	24.90	114.64
12	500401		14486.00	111.97	19.64	1.26	70.04	23.66	226.57
12	500406		5931.00	104.14	18.35	0.27	70.70	23.27	216.74
12	500901		213.00	89.46	35.18	0.00	94.00	23.09	241.73
12	509994		8.00	236.25	36.00	0.00	89.42	36.57	398.24
12	509995		163.00	300.99	41.49	0.80	66.67	21.77	431.73
12	509997		464.00	140.03	15.37	1.25	83.04	30.55	270.25
12	509998		105.00	365.30	35.85	4.36	75.30	21.89	502.70
12	510202		24.00	0.00	0.00	0.00	94.00	23.09	117.09
12	510203		796.00	156.27	19.40	0.06	65.91	21.54	263.18
12	510205		8562.00	69.94	18.84	0.81	79.94	24.00	193.52
12	510601		6624.00	192.46	36.04	1.67	68.59	22.96	321.72
12	510602		7098.00	214.57	60.72	2.37	83.26	28.33	389.25
12	510603		575.00	174.04	6.29	0.66	83.38	32.09	296.45
12	510702		1304.00	88.35	16.41	0.08	74.80	29.36	209.00
12	510703		572.00	62.17	4.93	0.00	73.54	23.25	163.89
12	510705		167.00	29.68	33.29	1.90	114.65	29.11	208.63

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	510707		6735.00	93.32	17.04	1.28	76.36	24.02	212.02
12	510801		2602.00	126.52	25.91	3.64	69.03	24.34	249.43
12	510803		2902.00	140.03	63.69	0.58	61.42	22.55	288.27
12	510805		3398.00	90.02	16.29	1.82	74.04	31.51	213.68
12	510806		2841.00	246.08	49.59	1.24	64.04	19.85	380.79
12	510807		1760.00	121.81	29.00	0.04	84.31	39.14	274.30
12	510808		2025.00	153.82	59.52	1.80	79.90	28.67	323.71
12	510901		539.00	101.99	68.78	0.09	108.14	31.00	309.99
12	510902		57.00	63.02	11.28	6.25	70.46	21.39	172.39
12	510903		78.00	0.00	25.29	0.00	77.08	28.72	131.10
12	510904		33916.00	39.86	24.71	0.60	72.83	24.31	162.31
12	510905		839.00	152.48	36.04	8.41	76.65	27.91	301.49
12	510907		14287.00	111.56	34.84	1.86	67.92	23.59	239.78
12	510908		5833.00	130.22	30.43	2.26	69.66	24.32	256.89
12	510909		5525.00	160.02	39.29	0.54	67.22	21.83	288.91
12	510910		2398.00	146.69	26.28	5.51	73.62	25.42	277.52
12	510911		831.00	241.62	11.38	0.00	84.38	39.64	377.01
12	511004		3913.00	138.22	63.77	5.24	73.93	22.81	303.97
12	511501		7380.00	67.33	13.68	0.54	71.69	24.83	178.07
12	511502		2967.00	95.23	11.64	1.54	69.54	25.71	203.67
12	511601		81012.00	233.94	33.57	1.93	71.76	24.44	365.63
12	511612		1495.00	195.90	13.98	0.00	76.44	37.46	323.78
12	511613		33010.00	134.72	36.41	0.18	68.97	26.57	266.84

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	511614		48368.00	86.13	24.86	0.38	72.83	24.22	208.42
12	511615		748.00	33.47	0.08	0.00	32.56	11.93	78.04
12	511803		332.00	42.94	12.61	0.67	83.38	32.09	171.69
12	512604		120.00	94.80	16.97	9.40	70.46	21.39	213.02
12	519994		525.00	88.86	26.03	1.37	80.30	20.82	217.37
12	519995		249.00	118.37	27.29	0.12	59.67	22.30	227.76
12	519996		858.00	139.26	45.47	1.19	73.37	23.66	282.95
12	519997		5985.00	26.32	7.41	0.19	46.89	15.70	96.51
12	519998		20809.00	178.13	41.40	2.96	71.17	24.80	318.46
12	519999		658.00	100.17	32.69	0.78	71.15	24.31	229.10
12	520101		1673.00	119.11	23.58	0.06	65.01	21.22	228.99
12	520201		19949.00	59.78	12.43	0.60	68.28	23.21	164.30
12	520203		853.00	79.87	19.74	0.91	87.92	25.07	213.52
12	520204		3785.00	67.91	11.23	0.55	66.46	22.22	168.38
12	520205		1494.00	65.15	24.29	0.94	88.71	25.05	204.14
12	520302		20885.00	100.14	15.63	0.80	72.38	22.81	211.76
12	520401		26949.00	86.47	17.69	0.66	74.08	24.23	203.14
12	520402		114.00	287.32	134.64	0.35	65.51	23.77	511.60
12	520403		782.00	87.30	20.10	0.93	68.64	24.70	201.67
12	520404		23382.00	60.25	18.46	0.94	69.05	23.94	172.63
12	520405		2099.00	151.94	11.95	1.33	61.38	26.64	253.25
12	520406		106.00	68.75	3.56	0.00	88.39	25.09	185.78
12	520407		66884.00	80.84	15.02	1.13	69.44	24.49	190.92

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12	520408		30507.00	79.77	13.90	0.96	68.34	23.75	186.71
12	520701		6313.00	72.12	23.72	0.57	67.90	21.48	185.79
12	520803		2457.00	59.93	20.19	0.54	70.47	23.46	174.59
12	520807		309.00	247.36	20.16	0.00	80.65	25.83	374.00
12	520902		3236.00	130.57	25.08	1.19	80.27	27.27	264.37
12	521001		6080.00	56.96	14.27	0.45	73.79	23.26	168.72
12	521002		231.00	62.93	9.86	0.49	85.23	27.31	185.81
12	521003		4681.00	54.95	10.10	0.36	68.34	23.38	157.14
12	521101		765.00	121.85	79.96	0.11	93.97	25.58	321.46
12	521202		98283.00	89.16	14.27	1.62	71.80	24.18	201.04
12	521203		10056.00	85.26	14.19	1.18	72.50	24.02	197.15
12	521204		53774.00	88.93	17.69	2.51	73.17	23.69	205.99
12	521205		5254.00	85.00	15.20	1.43	66.37	22.58	190.58
12	521401		3075.00	73.38	12.10	0.82	69.91	22.86	179.07
12	521402		1028.00	54.11	9.22	0.70	74.74	24.07	162.84
12	521501		14661.00	33.78	11.96	0.20	74.95	24.57	145.46
12	529994		3219.00	54.43	3.43	0.49	64.10	20.59	143.04
12	529995		803.00	347.82	51.30	2.48	76.84	26.36	504.80
12	529996		375.00	87.41	30.43	0.15	78.07	32.92	228.97
12	529997		3149.00	127.72	23.65	1.40	68.99	19.84	241.59
12	529998		4933.00	150.51	26.96	2.49	63.89	22.16	266.01
12	529999		683.00	172.67	25.58	0.80	71.84	25.85	296.74
14	320101		239.00	120.26	6.55	0.36	73.91	35.46	236.54

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
14	320103		121245.00	81.28	14.22	0.64	77.21	26.70	200.04
14	320104		348185.00	47.83	7.69	0.43	73.47	25.52	154.94
14	320113		83807.00	71.45	16.07	0.45	72.70	25.58	186.26
15	069999		15.00	0.00	108.60	0.00	49.75	26.90	185.25
15	139999		315.00	55.17	10.00	0.00	52.13	16.62	133.93
15	169999		144.00	27.78	45.26	0.00	49.75	26.90	149.68
15	239999		8.00	75.00	0.00	0.00	49.75	26.90	151.65
15	320105		4.00	78.75	0.00	18.25	49.75	26.90	173.65
15	340103		6.00	19.17	1.67	0.00	52.56	14.77	88.17
15	429999		6.00	0.00	83.50	0.00	49.75	26.90	160.15
15	469999		52.00	43.88	39.67	0.15	50.50	23.64	157.85
15	499999		3.00	0.00	250.67	0.00	49.75	26.90	327.31
15	509999		34.00	66.65	134.21	0.00	64.36	21.07	286.28
16	010101		206.00	159.31	20.57	0.34	57.46	22.59	260.26
16	010201		212.00	724.78	58.66	0.82	49.68	15.34	849.29
16	010301		101.00	51.34	18.12	0.00	67.97	28.18	165.60
16	010302		33.00	352.30	45.82	0.00	37.87	9.22	445.20
16	010304		127.00	25.82	2.36	0.00	75.87	3.32	107.38
16	010401		7.00	630.71	166.71	0.00	5.11	0.00	802.54
16	010505		147.00	26.71	5.56	0.00	70.49	22.98	125.74
16	010507		4.00	0.00	125.25	0.00	49.75	26.90	201.90
16	010602		36.00	67.69	7.47	0.00	58.80	11.50	145.46
16	010603		461.00	71.83	30.68	0.00	64.38	21.48	188.37

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	010604		21.00	155.43	22.48	0.00	57.99	22.54	258.44
16	010605		173.00	44.50	43.24	0.27	61.68	24.77	174.46
16	010607		78.00	11.14	8.28	0.00	59.89	29.33	108.65
16	030601		220.00	19.64	5.56	0.00	70.49	22.98	118.67
16	080301		14.00	0.00	101.14	0.00	81.54	24.82	207.50
16	080401		228.00	0.00	37.89	0.00	83.38	32.09	153.35
16	080706		167.00	30.07	59.05	0.04	73.79	27.75	190.71
16	080709		83.00	5.48	43.72	0.00	62.98	22.01	134.20
16	081001		32.00	45.03	5.19	0.00	76.50	29.75	156.47
16	081105		432.00	60.88	50.66	0.00	79.82	23.14	214.49
16	090401		1.00	0.00	550.00	0.00	49.75	26.90	626.65
16	090501		88.00	0.00	4.36	0.00	72.38	28.66	105.40
16	090701		35.00	35.31	27.09	0.00	78.43	31.08	171.92
16	100101		123.00	141.89	154.48	3.82	62.34	23.87	386.40
16	100104		68.00	51.28	5.90	0.00	81.62	25.25	164.05
16	120403		277.00	74.33	23.88	0.68	79.83	21.83	200.56
16	120405		124.00	88.57	55.58	0.25	85.12	28.12	257.65
16	120501		17.00	47.65	5.59	0.00	70.49	22.98	146.70
16	120502		46.00	40.33	131.33	67.80	69.59	21.00	330.05
16	120503		26.00	59.58	50.00	0.00	63.85	27.20	200.63
16	120504		2673.00	61.63	34.37	0.30	73.48	26.55	196.32
16	129994		110.00	513.52	9.15	0.00	76.50	29.75	628.91
16	131200		295.00	61.74	16.51	0.01	74.30	23.77	176.32

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	131501		361.00	33.58	28.32	0.44	65.43	28.17	155.95
16	150101		11.00	0.00	112.73	0.00	82.32	27.88	222.93
16	150201		195.00	0.00	17.74	0.00	58.80	11.50	88.03
16	150301		392.00	181.46	50.15	7.51	64.80	20.58	324.50
16	150303		330.00	203.61	57.17	3.06	63.48	23.82	351.13
16	150310		107.00	101.97	9.69	0.25	56.32	20.92	189.16
16	150403		519.00	88.19	31.93	22.66	69.62	22.98	235.38
16	150404		5.00	0.00	16.40	0.00	71.01	29.58	116.99
16	150405		24.00	125.00	40.67	0.00	82.60	29.00	277.27
16	150410		16.00	107.25	24.25	0.00	79.53	39.27	250.31
16	150411		398.00	58.83	86.96	6.82	72.07	21.79	246.48
16	150503		110.00	0.00	16.24	0.00	71.01	29.58	116.82
16	150506		590.00	42.17	27.30	0.56	74.74	29.25	174.01
16	150603		195.00	169.26	64.25	0.88	67.99	25.88	328.27
16	150607		36.00	134.17	60.00	0.00	83.38	32.09	309.63
16	150701		5957.00	32.15	14.13	0.05	65.45	21.48	133.25
16	150702		400.00	19.58	36.81	5.37	63.69	27.85	153.30
16	150805		2.00	2282.50	62.00	3.50	45.10	15.88	2408.98
16	150810		424.00	25.65	60.25	13.99	75.30	24.37	199.54
16	150901		14210.00	131.49	21.26	0.29	33.97	13.40	200.42
16	150903		60.00	45.98	38.03	1.57	67.55	33.56	186.69
16	151102		68.00	14.97	17.66	0.00	76.93	22.22	131.79
16	200201		83.00	21.42	130.47	0.00	60.69	21.76	234.34

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	200202		1752.00	25.02	17.85	0.12	65.04	20.80	128.83
16	200305		81.00	43.95	18.01	0.00	45.99	19.11	127.07
16	200501		67.00	23.16	76.67	0.87	72.66	24.44	197.81
16	200605		0.00	0	0	0	0	0	0
16	220103		117.00	136.74	88.79	0.00	83.27	31.98	340.76
16	230401		302.00	25.67	20.10	0.25	64.83	25.87	136.73
16	230501		58.00	17.55	93.69	0.00	56.31	25.77	193.32
16	231001		240.00	33.77	48.34	0.20	81.53	24.24	188.08
16	231101		346.00	73.14	24.36	0.22	82.39	27.28	207.38
16	240105		3654.00	34.24	5.30	0.10	60.89	20.97	121.51
16	250301		34.00	34.53	0.03	0.00	32.56	11.93	79.05
16	270301		814.00	46.15	31.96	0.53	72.80	23.28	174.72
16	310301		91.00	0.00	305.71	0.00	49.75	26.90	382.36
16	310501		191.00	60.24	224.11	0.00	68.30	20.03	372.68
16	319996		93.00	263.68	453.69	0.00	70.45	18.82	806.64
16	400801		16.00	58.00	4.00	0.00	60.46	31.37	153.83
16	419996		1.00	0.00	1029.00	0.00	70.45	18.63	1118.09
16	420101		148.00	15.28	13.39	0.00	70.33	24.55	123.54
16	430102		361.00	36.86	0.83	0.00	71.01	22.92	131.61
16	430107		1019.00	12.60	14.40	0.05	77.71	28.22	132.98
16	430109		487.00	52.32	18.06	0.00	79.57	30.60	180.54
16	430201		85.00	164.94	30.13	0.00	79.71	28.63	303.41
16	430202		174.00	618.03	58.53	0.00	66.19	28.87	771.62

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	430203		523.00	249.13	30.72	0.21	60.53	23.33	363.91
16	439996		58.00	0.00	9.62	0.00	83.38	32.09	125.09
16	440401		186.00	1.38	40.48	0.00	63.76	20.86	126.47
16	440701		151.00	187.03	61.03	0.31	76.27	23.17	347.80
16	460101		24.00	0.00	167.08	0.00	49.75	26.90	243.73
16	460201		1254.00	60.04	57.38	1.57	69.98	26.84	215.81
16	460302		140.00	64.33	65.41	25.50	59.99	25.26	240.48
16	460303		89.00	0.00	14.21	0.00	69.23	26.93	110.38
16	460399		1.00	0.00	6171.00	0.00	70.45	18.63	6260.09
16	460401		264.00	33.69	27.27	0.00	75.83	33.30	170.09
16	460403		2630.00	70.13	182.04	7.24	45.80	16.54	321.75
16	460408		37.00	24.32	5.65	0.00	70.49	22.98	123.44
16	460501		264.00	87.09	47.48	0.18	76.65	33.53	244.93
16	469996		90.00	30.66	25.36	1.04	67.55	33.56	158.17
16	470101		631.00	45.43	47.04	0.35	58.40	23.02	174.23
16	470103		22.00	349.09	50.27	0.09	69.99	29.93	499.37
16	470104		322.00	12.57	16.96	1.02	70.76	23.27	124.58
16	470105		1139.00	23.82	16.55	0.68	39.69	14.12	94.85
16	470106		285.00	38.24	451.12	0.00	70.45	18.63	578.45
16	470201		3108.00	46.82	14.04	2.96	71.08	28.31	163.21
16	470302		9.00	208.22	126.78	5.22	67.55	33.56	441.33
16	470303		1497.00	39.75	26.84	0.17	78.98	29.83	175.57
16	470501		1450.00	4.14	4.96	0.00	83.38	32.09	124.57

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	470603		678.00	57.50	61.17	0.00	83.32	26.30	228.30
16	470604		2020.00	112.14	66.40	0.51	78.69	27.60	285.34
16	470605		12.00	183.33	30.00	0.00	83.38	32.09	328.80
16	470606		599.00	63.60	20.06	10.14	57.44	26.02	177.27
16	479996		8.00	0.00	24.25	0.00	79.53	39.27	143.06
16	480101		514.00	40.74	26.69	1.34	72.42	25.41	166.59
16	480102		10.00	0.00	32.00	0.00	81.04	22.83	135.88
16	480105		45.00	235.18	7.71	0.00	64.08	23.94	330.90
16	480201		96.00	0.00	11.67	0.66	45.10	15.88	73.31
16	480205		6.00	0.00	250.67	0.00	49.75	26.90	327.31
16	480208		133.00	153.23	32.47	0.00	83.38	32.09	301.17
16	480212		309.00	52.20	89.48	0.41	67.76	24.26	234.11
16	480303		101.00	37.07	1.50	0.00	63.14	29.13	130.83
16	480503		449.00	45.32	64.68	1.21	70.24	21.89	203.34
16	480506		66.00	87.76	0.00	0.00	66.36	23.35	177.47
16	480507		220.00	79.05	28.63	0.00	78.10	22.83	208.61
16	480508		663.00	113.71	52.45	1.93	70.17	23.39	261.65
16	480599		128.00	50.67	31.96	0.00	81.04	22.83	186.51
16	480702		1167.00	87.97	12.26	2.20	60.75	23.94	187.12
16	489999		34.00	0.00	0.00	0.00	90.97	31.03	122.00
16	490101		3.00	0.00	501.33	0.00	49.75	26.90	577.98
16	490102		30.00	102.23	0.00	0.00	13.27	0.11	115.61
16	490107		273.00	76.17	24.05	0.41	69.24	19.62	189.49

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	490202		407.00	14.42	4.82	0.02	50.28	17.39	86.93
16	490205		5833.00	107.53	75.90	0.16	66.32	25.04	274.95
16	490299		22.00	268.82	48.45	0.91	52.95	23.56	394.70
16	499996		14.00	0.00	24.21	0.00	79.53	39.27	143.02
16	500101		24.00	0.00	152.67	0.00	74.97	30.79	258.43
16	500401		1016.00	32.87	34.76	1.48	67.41	24.18	160.70
16	500406		275.00	25.42	31.16	0.41	79.23	24.87	161.10
16	500904		16.00	0.00	152.69	0.00	70.77	30.14	253.60
16	510203		58.00	68.74	3.55	0.00	88.39	25.09	185.77
16	510205		355.00	36.96	93.21	1.34	73.40	25.63	230.53
16	510601		222.00	121.48	86.02	2.71	66.99	25.56	302.74
16	510602		56.00	235.96	86.86	6.48	68.94	19.11	417.35
16	510603		22.00	0.05	187.00	0.00	70.45	18.63	276.13
16	510702		579.00	3.80	31.46	0.00	81.17	23.33	139.76
16	510707		99.00	47.39	5.63	0.00	76.93	17.66	147.61
16	510709		26.00	0.00	0.00	0.00	94.00	23.09	117.09
16	510801		247.00	47.43	60.64	2.09	70.02	32.58	212.76
16	510805		477.00	11.71	23.86	0.00	79.22	30.32	145.11
16	510806		63.00	176.05	100.97	0.00	58.02	20.15	355.18
16	510901		69.00	17.06	50.14	0.57	83.91	24.77	176.44
16	510902		170.00	47.45	34.31	0.41	65.80	28.28	176.24
16	510904		15883.00	39.85	24.75	0.10	61.46	17.04	143.21
16	510907		377.00	38.35	37.05	0.46	73.00	22.08	170.93

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	510908		68.00	58.93	81.74	0.85	73.92	22.01	237.44
16	511004		1313.00	55.02	27.23	2.47	67.36	23.35	175.44
16	511501		562.00	22.96	28.49	0.00	75.68	22.17	149.30
16	511502		1430.00	30.98	28.49	0.00	78.12	18.97	156.57
16	511601		1405.00	37.61	58.39	0.10	78.14	35.12	209.36
16	511612		18093.00	57.22	31.83	0.08	75.89	23.78	188.80
16	511613		12.00	0.00	55.25	0.00	71.01	29.58	155.84
16	511614		17205.00	20.90	17.66	0.58	74.32	30.60	144.06
16	512604		630.00	11.09	31.93	0.00	81.04	22.83	146.90
16	519994		595.00	127.66	1.04	0.00	66.36	23.35	218.41
16	519996		732.00	127.52	7.47	0.00	76.17	2.56	213.72
16	519997		352.00	15.54	34.56	0.00	71.47	27.76	149.33
16	520101		2352.00	7.69	15.80	0.53	68.75	23.51	116.28
16	520201		1524.00	31.12	186.08	1.68	60.82	24.30	304.00
16	520203		178.00	39.44	87.72	38.03	70.30	28.14	263.64
16	520204		32.00	75.41	68.03	0.00	87.38	29.66	260.49
16	520205		370.00	8.03	250.86	0.25	80.55	30.95	370.64
16	520207		36.00	30.64	31.69	1.31	67.55	33.56	164.75
16	520302		500.00	170.09	101.74	0.35	74.96	24.30	371.44
16	520401		1763.00	83.34	74.61	0.55	75.28	25.61	259.39
16	520404		1956.00	63.49	40.14	0.37	66.44	26.59	197.03
16	520406		77.00	10.26	102.57	0.00	60.69	21.76	195.28
16	520407		3873.00	54.63	25.23	0.22	68.26	20.85	169.20

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16	520408		1453.00	84.04	57.07	0.20	76.86	28.44	246.62
16	520701		322.00	28.98	260.74	0.54	69.52	22.91	382.70
16	520803		364.00	31.26	40.67	0.00	80.15	27.77	179.84
16	520807		88.00	22.68	63.83	1.25	70.46	24.16	182.39
16	520902		30.00	16.43	131.87	1.60	76.12	22.35	248.37
16	521001		660.00	10.53	21.03	0.00	67.03	25.27	123.86
16	521003		263.00	107.52	45.27	0.00	74.67	23.74	251.20
16	521101		154.00	131.91	81.86	3.76	67.70	22.46	307.69
16	521202		9994.00	63.27	54.47	1.29	67.05	24.58	210.66
16	521203		376.00	149.96	56.79	13.04	62.15	25.87	307.82
16	521204		6064.00	16.85	15.41	2.29	78.94	29.78	143.26
16	521205		154.00	39.74	54.56	0.00	60.69	26.02	181.01
16	521401		106.00	40.79	87.53	0.05	69.89	23.57	221.83
16	521501		6788.00	14.11	24.61	0.61	77.51	23.81	140.64
16	529994		51.00	10.80	7.16	0.00	70.74	29.21	117.91
16	529996		135.00	110.31	111.61	4.50	68.38	30.58	325.37
17	320110		5764.00	34.75	23.99	0.13	77.58	29.35	165.80
17	320113		13112.00	31.15	25.31	0.07	75.73	24.96	157.22
17	320114		6522.00	45.75	33.50	0.12	76.80	26.20	182.36
17	320115		521.00	11.85	0.00	0.00	75.69	0.00	87.54
17	320116		307.00	31.28	19.58	0.00	72.40	9.45	132.72
17	320117		1055.00	47.62	5.18	0.00	75.69	0.00	128.48
17	320118		42.00	169.71	1073.12	0.00	67.55	33.56	1343.94

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
17	320119		0.00	0	0	0	0	0	0
17	320120		12943.00	31.17	26.53	0.04	80.31	32.07	170.11
17	320123		12087.00	31.50	32.41	0.04	74.34	29.93	168.22
17	320124		10107.00	27.87	26.33	0.03	74.82	30.38	159.44
17	320125		769.00	79.10	36.01	0.77	115.36	29.89	261.12
17	320126		100.00	17.86	2.57	0.00	69.05	22.87	112.34
17	320127		18.00	197.44	66.39	0.00	81.95	31.08	376.86
17	320128		183.00	38.95	246.29	0.00	67.55	33.56	386.35
17	320129		8.00	0.00	1.00	0.00	58.80	11.50	71.29
18	320102		5.00	4.00	417.40	0.00	5.11	0.00	426.51
18	320103		0.00	0	0	0	0	0	0
18	320104		1447.00	45.86	26.38	0.00	5.11	0.00	77.34
18	320130		19777.00	32.14	56.46	0.10	73.87	26.76	189.34
18	320132		6418.00	20.87	14.09	0.04	82.23	24.00	141.23
18	320133		16835.00	18.78	13.23	0.01	74.15	27.69	133.86
18	320134		11403.00	19.95	13.87	0.01	69.94	25.36	129.12
18	320135		341.00	64.03	68.72	0.23	63.10	20.92	217.01
18	320136		1602.00	19.60	9.50	0.04	80.92	24.37	134.42
18	320137		566.00	35.89	25.08	0.00	72.26	20.45	153.67
18	320138		186.00	35.35	205.18	0.00	73.81	27.22	341.57
18	320139		0.00	0	0	0	0	0	0
19	320140		128428.00	22.59	13.36	0.10	69.64	26.19	131.88
19	320148		18.00	19.33	500.78	0.00	67.55	33.56	621.22

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
19	320150		96508.00	18.54	9.33	0.08	66.00	24.88	118.83
19	320158		30.00	11.60	300.47	0.00	67.55	33.56	413.18
19	320159		648.00	0.00	41.73	0.00	67.55	33.56	142.84
19	320160		32049.00	67.98	14.32	0.10	70.25	24.34	176.98
19	320168		6.00	58.00	1502.33	0.00	67.55	33.56	1661.44
19	320169		1626.00	129.33	10.95	0.00	63.68	23.68	227.65
19	330102		2437.00	65.57	27.69	0.02	69.92	26.75	189.94
TOTAL			5895648.0	69.88	14.91	0.87	72.03	24.41	182.11