

**HIGHLIGHTS OF THE FISCAL YEAR 2010 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2010 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$214.34.
2. The fiscal year 2010 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$214.34
full instructional unit cost	\$235.02
total institutional unit cost	\$244.70

(See Table 3 for details.)

3. The fiscal year 2010 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$76.89
direct department cost	\$15.30
direct equipment cost	\$.66
allocated indirect cost	\$91.21
operation and maintenance cost	\$30.28

(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 2010 were as follows:

academic administration and planning cost	\$15.15
academic support cost	\$ 9.99
student services cost	\$17.20
Institutional Support	\$50.03

(See Table 7 for details.)

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5. The *Fiscal Year 2010 Unit Cost Study* analyzed unrestricted unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unrestricted unit cost for each funding category is shown below:

Baccalaureate	\$206.35
Business Occupational	\$214.95
Technical Occupational	\$245.05
Health Occupational	\$291.02
Remedial Education	\$201.35
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$174.78

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2010 were \$71.1 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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INTRODUCTION

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

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

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

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

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

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

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

Finally, a report is included in Appendix B which lists the fiscal year 2010 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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Illinois Community College Board

Table 1

NET INSTRUCTIONAL COST
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
503	BLACK HAWK	\$194.11	\$239.24	\$205.90	\$214.21	\$194.91	\$192.77
508	CHICAGO	\$221.96	\$239.86	\$236.11	\$219.98	\$207.81	\$189.34
50806	DALEY	\$179.06	\$188.06	\$169.50	\$176.49	\$180.85	\$154.38
50801	KENNEDY-KING	\$313.33	\$350.22	\$393.56	\$350.38	\$331.12	\$307.24
50803	MALCOLM X	\$219.46	\$231.37	\$246.30	\$216.46	\$198.64	\$184.37
50805	OLIVE HARVEY	\$286.27	\$321.86	\$347.09	\$304.39	\$260.11	\$264.10
50804	TRUMAN	\$190.90	\$209.27	\$198.61	\$186.30	\$168.85	\$143.83
50802	WASHINGTON	\$228.73	\$238.47	\$225.93	\$210.76	\$209.64	\$203.30
50807	WILBUR WRIGHT	\$210.18	\$229.24	\$220.83	\$216.19	\$198.80	\$183.07
507	DANVILLE	\$188.93	\$233.57	\$224.06	\$229.36	\$249.65	\$217.80
502	DUPAGE	\$199.43	\$260.10	\$236.29	\$245.24	\$234.52	\$219.25
509	ELGIN	\$293.71	\$318.72	\$294.04	\$303.97	\$279.73	\$228.60
512	HARPER	\$259.23	\$274.47	\$273.19	\$251.90	\$253.37	\$243.86
540	HEARTLAND	\$173.90	\$177.85 *		\$163.99	\$166.76	\$158.14
519	HIGHLAND	\$216.98	\$243.67	\$230.37	\$237.78	\$223.36	\$193.55
514	ILLINOIS CENTRAL	\$224.98	\$85.60	\$190.27	\$177.62	\$211.39	\$195.16
529	ILLINOIS EASTERN	\$124.39	\$128.07	\$127.98	\$123.59	\$120.11	\$123.46
52904	FRONTIER	\$110.75	\$117.12	\$108.26	\$115.02	\$110.09	\$120.42
52901	LINCOLN TRAIL	\$148.31	\$133.95	\$134.91	\$127.53	\$123.22	\$138.49
52902	OLNEY CENTRAL	\$156.06	\$184.66	\$184.49	\$169.96	\$163.09	\$153.49
52903	WABASH VALLEY	\$100.49	\$99.91	\$101.88	\$97.69	\$97.18	\$98.52
513	ILLINOIS VALLEY	\$187.06	\$208.94	\$211.82	\$205.93	\$185.95	\$184.28
525	JOLIET	\$220.87	\$229.87	\$224.81	\$219.95	\$226.18	\$211.63
520	KANKAKEE	\$193.61	\$204.41	\$216.22	\$216.86	\$218.53	\$193.45
501	KASKASKIA	\$166.32	\$164.93	\$157.54	\$151.74	\$156.33	\$152.59
523	KISHWAUKEE	\$223.08	\$267.52	\$222.30	\$212.55	\$204.67	\$196.03
532	LAKE COUNTY	\$234.14	\$254.55	\$254.52	\$248.67	\$236.28	\$231.72
517	LAKE LAND	\$166.31	\$177.67	\$138.17	\$148.18	\$151.27	\$164.01
536	LEWIS & CLARK	\$182.58	\$182.46 *		\$172.57	\$175.72	\$166.11
526	LINCOLN LAND	\$235.06	\$258.39	\$223.02	\$244.29	\$229.69	\$220.57
530	LOGAN	\$186.00	\$190.76	\$179.68	\$176.52	\$174.96	\$167.87
528	MC HENRY	\$231.26	\$284.09	\$246.49	\$251.40	\$263.93	\$251.91
524	MORAIN VALLEY	\$176.30	\$183.41	\$171.59	\$157.71	\$166.78	\$161.13
527	MORTON	\$183.80	\$196.69	\$217.66	\$222.40	\$206.65	\$216.75
535	OAKTON	\$275.18	\$281.87	\$287.44	\$274.46	\$261.65	\$256.12
505	PARKLAND	\$263.04	\$263.04	\$246.01	\$221.88	\$210.83	\$209.08
515	PRAIRIE STATE	\$238.49	\$256.05	\$281.83	\$242.98	\$224.94	\$247.85
521	REND LAKE	\$154.92	\$162.99	\$157.72	\$161.17	\$156.04	\$147.94
537	RICHLAND	\$219.07	\$230.97	\$222.71	\$234.79	\$202.37	\$219.77
511	ROCK VALLEY	\$216.92	\$216.92	\$214.06	\$209.30	\$191.32	\$181.01
518	SANDBURG	\$230.44	\$240.31	\$226.93	\$209.75	\$202.88	\$193.23
506	SAUK VALLEY	\$187.41	\$204.73	\$202.10	\$210.86	\$223.38	\$226.06
531	SHAWNEE	\$221.48	\$241.97	\$232.62	\$231.58	\$220.28	\$194.90
510	SOUTH SUBURBAN	\$216.71	\$317.42	\$275.40	\$303.76	\$270.66	\$252.23
533	SOUTHEASTERN	DNS	DNS	DNS	\$161.35	\$168.77	\$150.06
522	SOUTHWESTERN	\$211.20	\$220.38	\$216.88	\$200.39	\$182.40	\$182.56
534	SPOON RIVER	\$209.30	\$217.20	\$215.67	\$227.23	\$241.26	\$189.71
504	TRITON	\$219.92	\$223.61	\$189.37	\$178.55	\$168.37	\$173.22
516	WAUBONSEE	\$213.18	\$243.04	\$230.27	\$231.63	\$215.67	\$197.41
539	WOOD	<u>\$227.92</u>	<u>\$259.15</u>	<u>\$234.16</u>	<u>\$223.30</u>	<u>\$204.97</u>	<u>\$185.08</u>
	STATE AVERAGES	\$214.34	\$229.00	\$217.92	\$214.92	\$208.43	\$198.39

DNS - Data Not Submitted

*FY08 unit cost being corrected and not available for this report

Section I

**FISCAL YEAR 2010 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 \$71,067,857.

Table 2
COMPARISON OF FISCAL YEAR 2010 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Unrestricted Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$214.34	\$6,430
Full Instructional Cost	\$235.02	\$7,051
Total Institutional Cost	\$244.70	\$7,341

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Table 3

FISCAL YEAR 2010 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

	Student Semester	Net Instructional	Other	Building Repair	Building Deprec.	Full Instructional	Organized Research	Public Service	Total Institutional	
	Credit Hours	Unrestricted Unit Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Unit Cost	
503	BLACK HAWK	144,820	\$194.11	\$0.10	\$13.28	\$5.15	\$212.64	\$0.00	\$4.66	\$217.30
508	CHICAGO	<u>1,182,820</u>	<u>\$221.96</u>	<u>\$0.00</u>	<u>\$15.59</u>	<u>\$10.67</u>	<u>\$248.22</u>	<u>\$0.00</u>	<u>\$3.35</u>	<u>\$251.57</u>
50806	DALEY	197,917	\$179.06	\$0.00	\$12.73	\$8.71	\$200.49	\$0.00	\$1.05	\$201.54
50801	KENNEDY-KING	128,581	\$313.33	\$0.00	\$51.68	\$35.35	\$400.36	\$0.00	\$13.26	\$413.62
50803	MALCOLM X	154,772	\$219.46	\$0.00	\$9.69	\$6.63	\$235.79	\$0.00	\$0.36	\$236.15
50805	OLIVE HARVEY	87,845	\$286.27	\$0.00	\$10.92	\$7.47	\$304.66	\$0.00	\$1.23	\$305.89
50804	TRUMAN	229,871	\$190.90	\$0.00	\$3.15	\$2.16	\$196.21	\$0.00	\$2.72	\$198.93
50802	WASHINGTON	169,648	\$228.73	\$0.00	\$9.46	\$6.47	\$244.66	\$0.00	\$3.88	\$248.54
50807	WILBUR WRIGHT	214,186	\$210.18	\$0.00	\$20.95	\$14.33	\$245.46	\$0.00	\$2.84	\$248.30
507	DANVILLE	74,633	\$188.93	\$0.00	\$0.00	\$4.24	\$193.18	\$0.00	\$2.19	\$195.37
502	DUPAGE	574,735	\$199.43	\$0.00	\$0.24	\$0.00	\$199.67	\$0.00	\$16.57	\$216.24
509	ELGIN	200,859	\$293.71	\$0.39	\$0.00	\$15.78	\$309.88	\$0.00	\$23.59	\$333.47
512	HARPER	342,305	\$259.23	\$0.45	\$27.33	\$9.48	\$296.50	\$0.00	\$7.65	\$304.15
540	HEARTLAND	116,394	\$173.90	\$0.56	\$0.00	\$19.47	\$193.93	\$0.00	\$24.07	\$218.00
519	HIGHLAND	61,630	\$216.98	\$0.63	\$0.00	\$14.74	\$232.35	\$1.88	\$3.44	\$237.67
514	ILLINOIS CENTRAL	242,850	\$224.98	\$0.04	\$75.10	\$16.80	\$316.92	\$0.00	\$5.86	\$322.78
529	ILLINOIS EASTERN	<u>177,696</u>	<u>\$124.39</u>	<u>\$0.18</u>	<u>\$0.00</u>	<u>\$3.69</u>	<u>\$128.26</u>	<u>\$0.00</u>	<u>\$0.55</u>	<u>\$128.81</u>
52904	FRONTIER	30,831	\$110.75	\$0.20	\$0.00	\$4.42	\$115.37	\$0.00	\$0.61	\$115.98
52901	LINCOLN TRAIL	28,130	\$148.31	\$0.21	\$0.00	\$5.57	\$154.09	\$0.00	\$0.70	\$154.79
52902	OLNEY CENTRAL	46,528	\$156.06	\$0.25	\$0.00	\$3.90	\$160.22	\$0.00	\$0.79	\$161.01
52903	WABASH VALLEY	72,207	\$100.49	\$0.10	\$0.00	\$2.50	\$103.10	\$0.00	\$0.30	\$103.40
513	ILLINOIS VALLEY	100,973	\$187.06	\$0.10	\$0.15	\$6.87	\$194.20	\$0.00	\$8.78	\$202.98
525	JOLIET	306,145	\$220.87	\$0.73	\$0.00	\$4.24	\$225.84	\$0.00	\$9.08	\$234.92
520	KANKAKEE	101,903	\$193.61	\$0.74	\$0.67	\$2.64	\$197.66	\$0.00	\$1.88	\$199.54
501	KASKASKIA	119,647	\$166.32	\$0.72	\$0.36	\$0.00	\$167.40	\$0.00	\$2.21	\$169.61
523	KISHWAUKEE	87,514	\$223.08	\$0.15	\$0.00	\$0.00	\$223.24	\$0.00	\$5.03	\$228.27
532	LAKE COUNTY	331,615	\$234.14	\$0.29	\$0.92	\$12.64	\$247.99	\$0.00	\$17.87	\$265.86
517	LAKE LAND	202,452	\$166.31	\$0.35	\$17.33	\$13.43	\$197.42	\$0.00	\$5.10	\$202.52
536	LEWIS & CLARK	141,765	\$182.58	\$0.08	\$0.00	\$0.00	\$182.66	\$0.00	\$1.64	\$184.30
526	LINCOLN LAND	152,362	\$235.06	\$0.47	\$0.00	\$0.00	\$235.54	\$0.00	\$15.38	\$250.92
530	LOGAN	155,103	\$186.00	\$0.05	\$0.00	\$3.55	\$189.60	\$0.00	\$3.40	\$193.00
528	MC HENRY	139,633	\$231.26	\$0.50	\$0.00	\$5.70	\$237.47	\$0.00	\$25.82	\$263.29
524	MORAIN VALLEY	337,291	\$176.30	\$0.24	\$24.76	\$11.79	\$213.09	\$0.00	\$8.66	\$221.75
527	MORTON	84,271	\$183.80	\$0.58	\$41.28	\$1.17	\$226.82	\$0.00	\$4.04	\$230.86
535	OAKTON	215,812	\$275.18	\$0.81	\$0.00	\$18.08	\$294.07	\$0.00	\$12.31	\$306.38
505	PARKLAND	187,522	\$263.04	\$0.00	\$0.00	\$5.76	\$268.80	\$0.06	\$14.22	\$283.08
515	PRAIRIE STATE	87,191	\$238.49	\$0.00	\$0.00	\$0.00	\$238.49	\$0.00	\$13.61	\$252.10
521	REND LAKE	93,604	\$154.92	\$0.05	\$0.00	\$0.00	\$154.97	\$0.00	\$2.44	\$157.41
537	RICHLAND	75,767	\$219.07	\$0.64	\$0.00	\$0.92	\$220.63	\$0.00	\$5.59	\$226.22
511	ROCK VALLEY	168,168	\$216.92	\$0.00	\$0.06	\$0.00	\$216.98	\$0.00	\$25.02	\$242.00
518	SANDBURG	58,138	\$230.44	\$0.00	\$0.00	\$8.52	\$238.96	\$0.00	\$1.67	\$240.63
506	SAUK VALLEY	58,759	\$187.41	\$1.00	\$6.42	\$5.74	\$200.58	\$0.00	\$5.17	\$205.75
531	SHAWNEE	69,262	\$221.48	\$0.00	\$0.85	\$0.00	\$222.32	\$0.00	\$2.94	\$225.26
510	SOUTH SUBURBAN	175,606	\$216.71	\$0.09	\$1.73	\$167.69	\$386.22	\$0.00	\$16.56	\$402.78
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$211.20	\$3.34	\$0.15	\$14.15	\$228.84	\$0.00	\$6.78	\$235.62
534	SPOON RIVER	40,504	\$209.30	\$0.15	\$0.41	\$6.68	\$216.55	\$0.00	\$11.78	\$228.33
504	TRITON	242,164	\$219.92	\$0.66	\$1.01	\$1.63	\$223.22	\$0.00	\$1.97	\$225.19
516	WAUBONSEE	184,559	\$213.18	\$0.84	\$0.00	\$10.54	\$224.55	\$0.00	\$28.79	\$253.34
539	WOOD	<u>58,932</u>	<u>\$227.92</u>	<u>\$0.16</u>	<u>\$0.00</u>	<u>\$4.08</u>	<u>\$232.16</u>	<u>\$0.00</u>	<u>\$7.91</u>	<u>\$240.07</u>
	STATETOTALS	7,353,508	\$214.34	\$0.37	\$8.83	\$11.48	\$235.02	\$0.02	\$9.66	\$244.70

Section II

**FISCAL YEAR 2010
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 2010 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 2010 NET INSTRUCTIONAL UNRESTRICTED UNIT
COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 76.89	\$2,307
Direct Instructional Departmental Cost	\$ 15.30	\$ 459
Direct Instructional Equipment Cost	\$.66	\$ 20
Allocated Cost	\$ 91.21	\$2,736
Operation and Maintenance Cost	\$ 30.28	\$ 908
NET INSTRUCTIONAL COST	\$214.34	\$6,430

FY 2010 Unit Cost Report
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Illinois Community College Board

Table 5

FISCAL YEAR 2010 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

	Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost	
503	BLACK HAWK	144,820	\$75.49	\$6.29	\$0.00	\$83.50	\$28.83	\$194.11
508	CHICAGO	<u>1,182,820</u>	<u>\$67.33</u>	<u>\$19.61</u>	<u>\$0.00</u>	<u>\$101.23</u>	<u>\$33.79</u>	\$221.96
50806	DALEY	197,917	\$48.09	\$12.19	\$0.00	\$89.85	\$28.93	\$179.06
50801	KENNEDY-KING	128,581	\$82.40	\$61.72	\$0.00	\$107.45	\$61.76	\$313.33
50803	MALCOLM X	154,772	\$60.50	\$15.65	\$0.00	\$102.51	\$40.80	\$219.46
50805	OLIVE HARVEY	87,845	\$84.11	\$29.87	\$0.00	\$121.04	\$51.25	\$286.27
50804	TRUMAN	229,871	\$64.85	\$8.38	\$0.00	\$92.64	\$25.03	\$190.90
50802	WASHINGTON	169,648	\$74.64	\$21.61	\$0.00	\$107.46	\$25.01	\$228.73
50807	WILBUR WRIGHT	214,186	\$70.99	\$10.32	\$0.00	\$103.27	\$25.60	\$210.18
507	DANVILLE	74,633	\$73.03	\$18.39	\$0.21	\$70.10	\$27.20	\$188.93
502	DUPAGE	574,735	\$94.57	\$5.33	\$1.20	\$77.96	\$20.38	\$199.43
509	ELGIN	200,859	\$106.61	\$13.79	\$2.90	\$123.27	\$47.15	\$293.71
512	HARPER	342,305	\$83.91	\$9.75	\$0.70	\$128.03	\$36.85	\$259.23
540	HEARTLAND	116,394	\$82.18	\$5.43	\$0.33	\$68.55	\$17.41	\$173.90
519	HIGHLAND	61,630	\$90.09	\$4.82	\$0.17	\$92.86	\$29.04	\$216.98
514	ILLINOIS CENTRAL	242,850	\$74.22	\$41.66	\$0.00	\$74.91	\$34.20	\$224.98
529	ILLINOIS EASTERN	<u>177,696</u>	<u>\$54.89</u>	<u>\$10.06</u>	<u>\$0.00</u>	<u>\$42.97</u>	<u>\$16.47</u>	\$124.39
52904	FRONTIER	30,831	\$35.64	\$5.88	\$0.00	\$56.23	\$13.00	\$110.75
52901	LINCOLN TRAIL	28,130	\$57.21	\$7.78	\$0.00	\$58.40	\$24.92	\$148.31
52902	OLNEY CENTRAL	46,528	\$76.51	\$15.72	\$0.00	\$45.61	\$18.22	\$156.06
52903	WABASH VALLEY	72,207	\$48.28	\$9.08	\$0.00	\$29.59	\$13.55	\$100.49
513	ILLINOIS VALLEY	100,973	\$68.37	\$35.38	\$0.06	\$57.59	\$25.66	\$187.06
525	JOLIET	306,145	\$82.32	\$26.27	\$0.47	\$77.59	\$34.22	\$220.87
520	KANKAKEE	101,903	\$65.02	\$14.96	\$3.05	\$79.90	\$30.68	\$193.61
501	KASKASKIA	119,647	\$68.61	\$8.44	\$0.05	\$55.43	\$33.78	\$166.32
523	KISHWAUKEE	87,514	\$77.70	\$9.23	\$0.67	\$98.45	\$37.04	\$223.08
532	LAKE COUNTY	331,615	\$84.08	\$16.22	\$0.00	\$109.56	\$24.28	\$234.14
517	LAKE LAND	202,452	\$72.06	\$9.24	\$0.01	\$61.33	\$23.66	\$166.31
536	LEWIS & CLARK	141,765	\$77.07	\$6.26	\$0.24	\$61.79	\$37.22	\$182.58
526	LINCOLN LAND	152,362	\$91.78	\$11.19	\$1.23	\$100.07	\$30.80	\$235.06
530	LOGAN	155,103	\$70.63	\$9.53	\$0.31	\$78.59	\$26.93	\$186.00
528	MC HENRY	139,633	\$69.17	\$26.11	\$0.04	\$116.41	\$19.53	\$231.26
524	MORAIN VALLEY	337,291	\$59.52	\$18.93	\$3.72	\$75.67	\$18.46	\$176.30
527	MORTON	84,271	\$80.20	\$5.87	\$0.06	\$67.36	\$30.30	\$183.80
535	OAKTON	215,812	\$121.00	\$34.62	\$0.00	\$90.85	\$28.70	\$275.18
505	PARKLAND	187,522	\$97.93	\$6.97	\$0.01	\$112.02	\$46.10	\$263.04
515	PRAIRIE STATE	87,191	\$78.31	\$4.31	\$0.72	\$104.61	\$50.54	\$238.49
521	REND LAKE	93,604	\$73.40	\$7.76	\$0.00	\$48.87	\$24.90	\$154.92
537	RICHLAND	75,767	\$93.38	\$10.76	\$1.06	\$90.22	\$23.65	\$219.07
511	ROCK VALLEY	168,168	\$86.26	\$16.29	\$2.24	\$80.91	\$31.22	\$216.92
518	SANDBURG	58,138	\$66.17	\$23.50	\$0.50	\$114.24	\$26.02	\$230.44
506	SAUK VALLEY	58,759	\$75.07	\$8.23	\$0.52	\$78.13	\$25.47	\$187.41
531	SHAWNEE	69,262	\$70.57	\$2.71	\$0.00	\$131.86	\$16.34	\$221.48
510	SOUTH SUBURBAN	175,606	\$13.57	\$14.24	\$0.19	\$154.49	\$34.22	\$216.71
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$72.13	\$19.66	\$0.86	\$89.00	\$29.55	\$211.20
534	SPOON RIVER	40,504	\$73.26	\$3.44	\$0.00	\$107.10	\$25.51	\$209.30
504	TRITON	242,164	\$68.85	\$13.65	\$0.06	\$88.80	\$48.55	\$219.92
516	WAUBONSEE	184,559	\$79.33	\$2.93	\$1.50	\$102.31	\$27.11	\$213.18
539	WOOD	<u>58,932</u>	<u>\$88.54</u>	<u>\$20.18</u>	<u>\$1.25</u>	<u>\$92.23</u>	<u>\$25.72</u>	<u>\$227.92</u>
	STATE TOTALS	7,353,508	\$76.89	\$15.30	\$0.66	\$91.21	\$30.28	\$214.34

Section III

**FISCAL YEAR 2010 INDIRECT INSTRUCTIONAL SUPPORT
UNRESTRICTED UNIT COST**

Table 6 summarizes the fiscal year 2010 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 2010 STATE AVERAGE UNRESTRICTED UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES**

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$ 15.15	\$ 455
Academic Support	\$ 9.99	\$ 300
Student Services	\$ 17.20	\$ 516
Institutional Support	\$ 50.03	\$ 1,501
TOTALS	\$ 92.37	\$ 2,771

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Table 7

FISCAL YEAR 2010 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Unrestricted Cost</u>	Learning Resource <u>Unrestricted Cost</u>	Student Services <u>Unrestricted Cost</u>	General Institutional <u>Unrestricted Cost</u>	Total Allocated <u>Unrestricted Cost</u>
503	BLACK HAWK	144,820	\$16.11	\$6.40	\$13.99	\$47.00	\$83.50
508	CHICAGO	<u>1,182,820</u>	<u>\$9.37</u>	<u>\$7.76</u>	<u>\$16.12</u>	<u>\$68.00</u>	<u>\$101.26</u>
50806	DALEY	197,917	\$5.70	\$9.78	\$10.65	\$63.71	\$89.85
50801	KENNEDY-KING	128,581	\$12.02	\$6.44	\$17.46	\$71.60	\$107.52
50803	MALCOLM X	154,772	\$15.62	\$5.41	\$12.80	\$68.67	\$102.51
50805	OLIVE HARVEY	87,845	\$11.63	\$3.17	\$25.15	\$81.09	\$121.04
50804	TRUMAN	229,871	\$5.64	\$9.86	\$14.37	\$62.76	\$92.64
50802	WASHINGTON	169,648	\$5.72	\$6.95	\$22.29	\$72.60	\$107.56
50807	WILBUR WRIGHT	214,186	\$12.62	\$8.67	\$16.08	\$65.90	\$103.27
507	DANVILLE	74,633	\$10.94	\$14.07	\$17.61	\$27.48	\$70.10
502	DUPAGE	574,735	\$21.33	\$14.92	\$3.28	\$52.99	\$92.52
509	ELGIN	200,859	\$23.21	\$15.43	\$20.54	\$64.08	\$123.26
512	HARPER	342,305	\$18.34	\$7.93	\$28.68	\$73.08	\$128.03
540	HEARTLAND	116,394	\$3.45	\$9.10	\$18.17	\$37.84	\$68.55
519	HIGHLAND	61,630	\$14.10	\$7.60	\$19.78	\$51.37	\$92.86
514	ILLINOIS CENTRAL	242,850	\$7.59	\$10.47	\$4.91	\$51.95	\$74.92
529	ILLINOIS EASTERN	<u>177,696</u>	<u>\$4.90</u>	<u>\$2.95</u>	<u>\$7.90</u>	<u>\$27.22</u>	<u>\$42.97</u>
52904	FRONTIER	30,831	\$8.13	\$3.55	\$12.35	\$32.20	\$56.23
52901	LINCOLN TRAIL	28,130	\$8.12	\$3.41	\$11.04	\$35.83	\$58.40
52902	OLNEY CENTRAL	46,528	\$4.84	\$2.81	\$8.39	\$29.57	\$45.61
52903	WABASH VALLEY	72,207	\$2.30	\$2.60	\$4.46	\$20.22	\$29.59
513	ILLINOIS VALLEY	100,973	\$3.43	\$11.87	\$13.09	\$29.19	\$57.59
525	JOLIET	306,145	\$12.64	\$6.23	\$17.92	\$40.79	\$77.59
520	KANKAKEE	101,903	\$4.59	\$14.06	\$17.25	\$43.99	\$79.90
501	KASKASKIA	119,647	\$18.51	\$4.91	\$13.19	\$18.82	\$55.43
523	KISHWAUKEE	87,514	\$15.47	\$15.10	\$21.31	\$46.57	\$98.45
532	LAKE COUNTY	331,615	\$8.17	\$13.69	\$19.81	\$67.89	\$109.56
517	LAKE LAND	202,452	\$15.43	\$4.21	\$10.53	\$31.17	\$61.33
536	LEWIS & CLARK	141,765	\$5.81	\$8.93	\$15.58	\$31.47	\$61.79
526	LINCOLN LAND	152,362	\$25.96	\$8.08	\$18.64	\$47.38	\$100.06
530	LOGAN	155,103	\$13.21	\$7.34	\$21.40	\$36.64	\$78.59
528	MC HENRY	139,633	\$8.96	\$9.53	\$18.90	\$79.02	\$116.41
524	MORAIN VALLEY	337,291	\$6.13	\$7.67	\$19.19	\$42.69	\$75.67
527	MORTON	84,271	\$6.36	\$12.82	\$15.37	\$32.81	\$67.36
535	OAKTON	215,812	\$9.26	\$18.47	\$25.31	\$37.81	\$90.85
505	PARKLAND	187,522	\$30.74	\$15.86	\$24.32	\$41.10	\$112.02
515	PRAIRIE STATE	87,191	\$5.53	\$14.19	\$27.23	\$57.66	\$104.61
521	REND LAKE	93,604	\$4.64	\$5.01	\$9.75	\$30.49	\$49.89
537	RICHLAND	75,767	\$15.56	\$12.99	\$16.91	\$44.76	\$90.22
511	ROCK VALLEY	168,168	\$10.23	\$11.59	\$16.83	\$42.25	\$80.91
518	SANDBURG	58,138	\$24.25	\$4.33	\$20.32	\$65.33	\$114.24
506	SAUK VALLEY	58,759	\$8.57	\$10.69	\$19.43	\$39.43	\$78.13
531	SHAWNEE	69,262	\$24.21	\$5.41	\$24.67	\$77.90	\$132.19
510	SOUTH SUBURBAN	175,606	\$109.21	\$6.51	\$19.58	\$19.20	\$154.49
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$12.76	\$6.97	\$26.49	\$42.77	\$88.99
534	SPOON RIVER	40,504	\$25.14	\$4.74	\$23.23	\$53.99	\$107.10
504	TRITON	242,164	\$13.19	\$6.88	\$20.32	\$48.41	\$88.80
516	WAUBONSEE	184,559	\$16.56	\$21.78	\$21.76	\$42.21	\$102.31
539	WOOD	<u>58,932</u>	<u>\$4.76</u>	<u>\$20.06</u>	<u>\$20.41</u>	<u>\$47.00</u>	<u>\$92.23</u>
STATE TOTALS		7,353,508	\$15.15	\$9.99	\$17.20	\$50.03	\$92.37

Section IV

**FISCAL YEAR 2010 NET INSTRUCTIONAL UNIT COST BY
FUNDABLE INSTRUCTIONAL CATEGORIES
(UNRESTRICTED COSTS ONLY)**

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

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

Table 8

**SUMMARY OF FISCAL YEAR 2010 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	\$206.35	\$6,191
Business Occupational	\$214.95	\$6,449
Technical Occupational	\$245.05	\$7,352
Health Occupational	\$291.02	\$8,731
Remedial Education	\$201.35	\$6,041
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$174.78	\$5,243
General Studies	\$231.65	\$6,950
All Fundable Instruction Areas	\$214.34	\$6,430

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Table 9

FISCAL YEAR 2010 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>	General <u>Study</u>	<u>Total</u>
503	BLACK HAWK	\$194.18	\$216.96	\$220.78	\$228.86	\$179.35	\$128.91	\$0.00	\$194.11
508	CHICAGO	<u>\$243.72</u>	<u>\$252.67</u>	<u>\$245.34</u>	<u>\$352.81</u>	<u>\$216.78</u>	<u>\$168.39</u>	<u>\$0.00</u>	<u>\$221.96</u>
50806	DALEY	\$216.52	\$214.37	\$165.60	\$324.50	\$191.36	\$151.30	\$0.00	\$179.06
50801	KENNEDY-KING	\$304.32	\$298.21	\$330.47	\$473.59	\$277.17	\$282.89	\$0.00	\$313.33
50803	MALCOLM X	\$236.65	\$251.23	\$231.85	\$323.15	\$215.34	\$183.49	\$0.00	\$219.46
50805	OLIVE HARVEY	\$294.74	\$324.74	\$329.43	\$442.40	\$279.70	\$224.46	\$0.00	\$286.27
50804	TRUMAN	\$227.03	\$235.33	\$277.56	\$363.96	\$187.67	\$150.08	\$0.00	\$190.90
50802	WASHINGTON	\$235.64	\$254.49	\$198.64	\$254.28	\$206.58	\$239.30	\$0.00	\$228.73
50807	WILBUR WRIGHT	\$228.93	\$214.86	\$235.71	\$291.69	\$193.21	\$154.66	\$0.00	\$210.18
507	DANVILLE	\$170.77	\$183.89	\$220.50	\$233.77	\$171.58	\$192.01	\$0.00	\$188.93
502	DUPAGE	\$187.43	\$204.77	\$278.41	\$304.25	\$177.60	\$132.71	\$0.00	\$199.43
509	ELGIN	\$276.87	\$283.68	\$356.95	\$426.24	\$256.55	\$265.92	\$0.00	\$293.71
512	HARPER	\$242.88	\$301.44	\$278.02	\$383.76	\$262.39	\$283.38	\$0.00	\$259.23
540	HEARTLAND	\$172.76	\$220.18	\$271.30	\$215.79	\$120.83	\$144.94	\$0.00	\$173.90
519	HIGHLAND	\$223.04	\$266.47	\$256.22	\$243.55	\$160.63	\$130.12	\$0.00	\$216.98
514	ILLINOIS CENTRAL	\$199.88	\$225.75	\$342.85	\$336.44	\$189.14	\$185.36	\$0.00	\$224.98
529	ILLINOIS EASTERN	<u>\$116.55</u>	<u>\$140.36</u>	<u>\$115.64</u>	<u>\$162.38</u>	<u>\$115.38</u>	<u>\$86.17</u>	<u>\$0.00</u>	<u>\$124.39</u>
52904	FRONTIER	\$101.07	\$146.80	\$142.91	\$108.89	\$147.57	\$102.72	\$0.00	\$110.75
52901	LINCOLN TRAIL	\$136.99	\$208.43	\$181.27	\$143.92	\$139.95	\$118.61	\$0.00	\$148.31
52902	OLNEY CENTRAL	\$119.73	\$126.76	\$159.67	\$261.74	\$106.23	\$100.33	\$0.00	\$156.06
52903	WABASH VALLEY	\$105.39	\$130.33	\$102.01	\$52.60	\$79.05	\$57.07	\$0.00	\$100.49
513	ILLINOIS VALLEY	\$164.11	\$189.42	\$240.45	\$252.59	\$186.56	\$145.01	\$0.00	\$187.06
525	JOLIET	\$199.87	\$193.14	\$318.92	\$316.70	\$195.28	\$0.00	\$0.00	\$220.87
520	KANKAKEE	\$197.62	\$198.01	\$237.96	\$243.35	\$121.19	\$140.31	\$0.00	\$193.61
501	KASKASKIA	\$150.67	\$179.75	\$185.99	\$228.40	\$109.80	\$131.39	\$156.10	\$166.32
523	KISHWAUKEE	\$197.57	\$217.24	\$344.43	\$327.63	\$200.58	\$146.05	\$0.00	\$223.08
532	LAKE COUNTY	\$226.81	\$228.55	\$272.12	\$325.09	\$226.86	\$197.32	\$0.00	\$234.14
517	LAKE LAND	\$152.90	\$156.69	\$185.73	\$214.00	\$147.88	\$153.50	\$149.67	\$166.31
536	LEWIS & CLARK	\$169.03	\$164.21	\$168.08	\$405.17	\$162.13	\$146.21	\$0.00	\$182.58
526	LINCOLN LAND	\$219.25	\$182.82	\$259.44	\$361.45	\$232.33	\$0.00	\$0.00	\$235.06
530	LOGAN	\$175.83	\$199.19	\$192.61	\$228.79	\$183.85	\$123.41	\$0.00	\$186.00
528	MC HENRY	\$227.90	\$233.67	\$331.10	\$251.03	\$191.25	\$325.29	\$0.00	\$231.26
524	MORAIN VALLEY	\$163.52	\$165.34	\$238.73	\$217.71	\$181.42	\$0.00	\$0.00	\$176.30
527	MORTON	\$166.99	\$172.11	\$261.21	\$332.41	\$163.68	\$0.00	\$0.00	\$183.80
535	OAKTON	\$261.43	\$262.75	\$376.62	\$365.09	\$245.97	\$214.50	\$0.00	\$275.18
505	PARKLAND	\$246.09	\$240.45	\$286.75	\$401.68	\$247.50	\$292.27	\$0.00	\$263.04
515	PRAIRIE STATE	\$226.50	\$255.31	\$312.52	\$573.33	\$214.58	\$2,259.75	\$0.00	\$238.49
521	REND LAKE	\$112.75	\$195.03	\$221.27	\$206.11	\$106.17	\$119.06	\$0.00	\$154.92
537	RICHLAND	\$197.66	\$203.59	\$229.80	\$339.55	\$199.97	\$0.00	\$0.00	\$219.07
511	ROCK VALLEY	\$198.98	\$225.11	\$286.48	\$302.24	\$198.34	\$149.14	\$0.00	\$216.92
518	SANDBURG	\$216.14	\$253.31	\$276.36	\$259.79	\$194.15	\$268.52	\$0.00	\$230.44
506	SAUK VALLEY	\$174.65	\$174.72	\$223.54	\$251.39	\$167.93	\$0.00	\$0.00	\$187.41
531	SHAWNEE	\$212.30	\$226.54	\$261.14	\$249.73	\$234.03	\$202.60	\$0.00	\$221.48
510	SOUTH SUBURBAN	\$215.26	\$207.81	\$234.64	\$229.85	\$219.14	\$206.18	\$260.70	\$216.71
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$203.48	\$216.22	\$213.45	\$300.73	\$194.77	\$201.48	\$303.04	\$211.20
534	SPOON RIVER	\$198.06	\$250.86	\$252.33	\$248.61	\$177.48	\$0.00	\$0.00	\$209.30
504	TRITON	\$209.05	\$199.96	\$247.49	\$320.43	\$208.64	\$192.74	\$0.00	\$219.92
516	WAUBONSEE	\$213.54	\$213.37	\$213.02	\$212.66	\$211.68	\$211.68	\$0.00	\$213.18
539	WOOD	<u>\$199.88</u>	<u>\$256.63</u>	<u>\$283.28</u>	<u>\$373.87</u>	<u>\$174.57</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$227.92</u>
STATE TOTALS		\$206.35	\$214.95	\$245.05	\$291.02	\$201.35	\$174.78	\$231.65	\$214.34

Appendix A

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

FY 2010 Unit Cost Report
(Unrestricted Costs Only)

Illinois Community College Board

Table A-1

FISCAL YEAR 2010 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	144,820	\$28,110,900	\$14,689	\$1,923,892	\$745,710	\$30,795,191	\$0	\$674,264	\$31,469,455
508	CHICAGO	1,182,820	\$262,542,225	\$0	\$18,439,874	\$12,615,040	\$293,597,139	\$0	\$3,967,431	\$297,564,570
50806	DALEY	197,917	\$35,438,475	\$0	\$2,519,254	\$1,723,466	\$39,681,195	\$0	\$208,656	\$39,889,851
50801	KENNEDY-KING	128,581	\$40,287,889	\$0	\$6,644,722	\$4,545,770	\$51,478,381	\$0	\$1,704,993	\$53,183,374
50803	MALCOLM X	154,772	\$33,966,560	\$0	\$1,500,138	\$1,026,271	\$36,492,969	\$0	\$55,335	\$36,548,304
50805	OLIVE HARVEY	87,845	\$25,147,023	\$0	\$959,270	\$656,254	\$26,762,547	\$0	\$107,624	\$26,870,171
50804	TRUMAN	229,871	\$43,882,028	\$0	\$724,752	\$495,815	\$45,102,595	\$0	\$624,922	\$45,727,517
50802	WASHINGTON	169,648	\$38,802,777	\$0	\$1,604,679	\$1,097,789	\$41,505,245	\$0	\$658,212	\$42,163,457
50807	WILBUR WRIGHT	214,186	\$45,017,473	\$0	\$4,487,059	\$3,069,675	\$52,574,207	\$0	\$607,689	\$53,181,896
507	DANVILLE	74,633	\$14,100,728	\$0	\$0	\$316,764	\$14,417,492	\$0	\$163,612	\$14,581,104
502	DUPAGE	574,735	\$114,621,975	\$0	\$135,848	\$0	\$114,757,823	\$0	\$9,521,800	\$124,279,623
509	ELGIN	200,859	\$58,994,730	\$77,821	\$0	\$3,169,121	\$62,241,672	\$0	\$4,737,612	\$66,979,284
512	HARPER	342,305	\$88,736,380	\$154,434	\$9,356,687	\$3,244,854	\$101,492,355	\$0	\$2,618,744	\$104,111,099
540	HEARTLAND	116,394	\$20,241,411	\$64,855	\$0	\$2,265,991	\$22,572,257	\$0	\$2,801,409	\$25,373,666
519	HIGHLAND	61,630	\$13,372,260	\$38,737	\$0	\$908,430	\$14,319,427	\$116,153	\$212,190	\$14,647,770
514	ILLINOIS CENTRAL	242,850	\$54,637,048	\$10,482	\$18,237,402	\$4,078,830	\$76,963,762	\$0	\$1,422,188	\$78,385,950
529	ILLINOIS EASTERN	177,696	\$22,104,120	\$31,174	\$0	\$655,321	\$22,790,615	\$0	\$97,127	\$22,887,742
52904	FRONTIER	30,831	\$3,414,543	\$6,235	\$0	\$136,307	\$3,557,085	\$0	\$18,904	\$3,575,989
52901	LINCOLN TRAIL	28,130	\$4,171,939	\$5,923	\$0	\$156,622	\$4,334,484	\$0	\$19,775	\$4,354,259
52902	OLNEY CENTRAL	46,528	\$7,261,327	\$11,846	\$0	\$181,524	\$7,454,697	\$0	\$36,686	\$7,491,383
52903	WABASH VALLEY	72,207	\$7,256,311	\$7,170	\$0	\$180,868	\$7,444,349	\$0	\$21,762	\$7,466,111
513	ILLINOIS VALLEY	100,973	\$18,888,440	\$10,334	\$15,606	\$694,132	\$19,608,512	\$0	\$886,405	\$20,494,917
525	JOLIET	306,145	\$67,617,214	\$224,391	\$0	\$1,296,925	\$69,138,530	\$0	\$2,779,271	\$71,917,801
520	KANKAKEE	101,903	\$19,729,242	\$75,518	\$68,636	\$269,245	\$20,142,641	\$0	\$191,238	\$20,333,879
501	KASKASKIA	119,647	\$19,899,492	\$86,000	\$43,397	\$0	\$20,028,889	\$0	\$264,373	\$20,293,262
523	KISHWAUKIEE	87,514	\$19,522,893	\$13,564	\$0	\$0	\$19,536,457	\$0	\$440,250	\$19,976,707
532	LAKE COUNTY	331,615	\$77,644,451	\$95,722	\$305,245	\$4,191,936	\$82,237,354	\$0	\$5,925,243	\$88,162,597
517	LAKE LAND	202,452	\$33,668,917	\$70,718	\$3,508,560	\$2,719,251	\$39,967,446	\$0	\$1,032,634	\$41,000,080
536	LEWIS & CLARK	141,765	\$25,883,677	\$11,446	\$0	\$0	\$25,895,123	\$0	\$232,016	\$26,127,139
526	LINCOLN LAND	152,362	\$35,814,604	\$72,117	\$0	\$0	\$35,886,721	\$0	\$2,343,408	\$38,230,129
530	LOGAN	155,103	\$28,848,543	\$8,329	\$0	\$550,547	\$29,407,419	\$0	\$527,145	\$29,934,564
528	MC HENRY	139,633	\$32,291,272	\$70,406	\$0	\$796,342	\$33,158,020	\$0	\$3,604,912	\$36,762,932
524	MORAIN VALLEY	337,291	\$59,464,982	\$79,904	\$8,350,052	\$3,976,924	\$71,871,862	\$0	\$2,919,411	\$74,791,273
527	MORTON	84,271	\$15,488,749	\$48,636	\$3,478,527	\$98,572	\$19,114,484	\$0	\$340,559	\$19,455,043
535	OAKTON	215,812	\$59,386,442	\$174,265	\$0	\$3,902,106	\$63,462,813	\$0	\$2,656,815	\$66,119,628
505	PARKLAND	187,522	\$49,326,667	\$0	\$0	\$1,079,231	\$50,405,898	\$11,743	\$2,666,780	\$53,084,421
515	PRAIRIE STATE	87,191	\$20,793,872	\$0	\$0	\$0	\$20,793,872	\$0	\$1,186,296	\$21,980,168
521	REND LAKE	93,604	\$14,501,101	\$4,577	\$0	\$0	\$14,505,678	\$0	\$228,113	\$14,733,791
537	RICHLAND	75,767	\$16,598,597	\$48,136	\$0	\$69,454	\$16,716,187	\$0	\$423,621	\$17,139,808
511	ROCK VALLEY	168,168	\$36,479,410	\$0	\$9,531	\$0	\$36,488,941	\$0	\$4,206,896	\$40,695,837
518	SANDBURG	58,138	\$13,397,260	\$0	\$0	\$495,472	\$13,892,732	\$0	\$96,939	\$13,989,671
506	SAUK VALLEY	58,759	\$11,012,199	\$58,613	\$377,254	\$337,547	\$11,785,613	\$0	\$303,931	\$12,089,544
531	SHAWNEE	69,262	\$15,339,950	\$151	\$58,557	\$0	\$15,398,658	\$0	\$203,523	\$15,602,181
510	SOUTH SUBURBAN	175,606	\$38,055,425	\$16,566	\$303,228	\$29,447,476	\$67,822,695	\$0	\$2,907,876	\$70,730,571
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$54,511,540	\$861,550	\$38,411	\$3,653,140	\$59,064,641	\$0	\$1,749,482	\$60,814,123
534	SPOON RIVER	40,504	\$8,477,658	\$6,132	\$16,796	\$270,469	\$8,771,055	\$0	\$477,086	\$9,248,141
504	TRITON	242,164	\$53,255,940	\$159,657	\$245,160	\$394,663	\$54,055,420	\$0	\$478,261	\$54,533,681
516	WAUBONSEE	184,559	\$39,344,090	\$154,170	\$0	\$1,944,905	\$41,443,165	\$0	\$5,313,020	\$46,756,185
539	WOOD	58,932	\$13,431,778	\$9,295	\$0	\$240,491	\$13,681,564	\$0	\$465,976	\$14,147,540
STATE/TOTALS		7,353,508	\$1,576,136,182	\$2,752,389	\$64,912,663	\$84,428,889	\$1,728,230,123	\$127,896	\$71,067,857	\$1,799,425,876

FY 2010 Unit Cost Report
(Unrestricted Costs Only)

Illinois Community College Board

Table A-2

FISCAL YEAR 2010 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

	Student Semester	Direct Salary	Direct Department	Equipment	Allocated Less O&M	Oper. & Maintenance	Net Instructional	
	Credit Hours	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	Unrestricted Cost	
503	BLACK HAWK	144,820	\$10,931,793	\$910,978	\$0	\$12,092,368	\$4,175,761	\$28,110,900
508	CHICAGO	<u>1,182,820</u>	<u>\$79,640,132</u>	<u>\$23,198,150</u>	<u>\$0</u>	<u>\$119,741,378</u>	<u>\$39,962,564</u>	<u>\$262,542,225</u>
50806	DALEY	197,917	\$9,517,374	\$2,413,077	\$0	\$17,783,079	\$5,724,945	\$35,438,475
50801	KENNEDY-KING	128,581	\$10,594,984	\$7,935,530	\$0	\$13,816,278	\$7,941,097	\$40,287,889
50803	MALCOLM X	154,772	\$9,363,869	\$2,422,666	\$0	\$15,865,038	\$6,314,987	\$33,966,560
50805	OLIVE HARVEY	87,845	\$7,388,852	\$2,623,804	\$0	\$10,632,432	\$4,501,935	\$25,147,023
50804	TRUMAN	229,871	\$14,907,313	\$1,926,459	\$0	\$21,294,238	\$5,754,017	\$43,882,028
50802	WASHINGTON	169,648	\$12,663,163	\$3,666,932	\$0	\$18,230,422	\$4,242,260	\$38,802,777
50807	WILBUR WRIGHT	214,186	\$15,204,577	\$2,209,682	\$0	\$22,119,891	\$5,483,323	\$45,017,473
507	DANVILLE	74,633	\$5,450,421	\$1,372,722	\$15,566	\$5,232,125	\$2,029,894	\$14,100,728
502	DUPAGE	574,735	\$54,353,791	\$3,061,461	\$690,640	\$44,804,357	\$11,711,726	\$114,621,975
509	ELGIN	200,859	\$21,413,722	\$2,769,144	\$583,119	\$24,759,207	\$9,469,538	\$58,994,730
512	HARPER	342,305	\$28,722,163	\$3,337,012	\$239,173	\$43,824,896	\$12,613,136	\$88,736,380
540	HEARTLAND	116,394	\$9,565,301	\$631,801	\$38,958	\$7,979,075	\$2,026,276	\$20,241,411
519	HIGHLAND	61,630	\$5,551,971	\$297,199	\$10,363	\$5,722,885	\$1,789,842	\$13,372,260
514	ILLINOIS CENTRAL	242,850	\$18,023,252	\$10,116,510	\$0	\$18,191,734	\$8,305,552	\$54,637,048
529	ILLINOIS EASTERN	<u>177,696</u>	<u>\$9,754,347</u>	<u>\$1,787,287</u>	<u>\$8</u>	<u>\$7,635,051</u>	<u>\$2,927,427</u>	<u>\$22,104,120</u>
52904	FRONTIER	30,831	\$1,098,839	\$181,364	\$0	\$1,733,523	\$400,817	\$3,414,543
52901	LINCOLN TRAIL	28,130	\$1,609,344	\$218,745	\$0	\$1,642,816	\$701,034	\$4,171,939
52902	OLNEY CENTRAL	46,528	\$3,560,067	\$731,517	\$0	\$2,122,232	\$847,511	\$7,261,327
52903	WABASH VALLEY	72,207	\$3,486,097	\$655,661	\$8	\$2,136,480	\$978,065	\$7,256,311
513	ILLINOIS VALLEY	100,973	\$6,903,524	\$3,572,921	\$6,085	\$5,814,567	\$2,591,343	\$18,888,440
525	JOLIET	306,145	\$25,201,508	\$8,043,629	\$143,158	\$23,753,055	\$10,475,864	\$67,617,214
520	KANKAKEE	101,903	\$6,625,861	\$1,524,550	\$310,636	\$8,141,592	\$3,126,603	\$19,729,242
501	KASKASKIA	119,647	\$8,209,447	\$1,010,222	\$6,220	\$6,631,813	\$4,041,790	\$19,899,492
523	KISHWAUKEE	87,514	\$6,799,533	\$807,547	\$58,791	\$8,615,679	\$3,241,343	\$19,522,893
532	LAKE COUNTY	331,615	\$27,882,170	\$5,378,754	\$0	\$36,331,187	\$8,052,340	\$77,644,451
517	LAKE LAND	202,452	\$14,589,509	\$1,870,371	\$2,358	\$12,417,297	\$4,789,382	\$33,668,917
536	LEWIS & CLARK	141,765	\$10,925,350	\$887,624	\$34,720	\$8,759,596	\$5,276,387	\$25,883,677
526	LINCOLN LAND	152,362	\$13,983,317	\$1,704,704	\$187,160	\$15,246,628	\$4,692,795	\$35,814,604
530	LOGAN	155,103	\$10,954,859	\$1,478,670	\$47,913	\$12,189,955	\$4,177,146	\$28,848,543
528	MC HENRY	139,633	\$9,658,020	\$3,646,169	\$5,317	\$16,254,337	\$2,727,430	\$32,291,272
524	MORAIN VALLEY	337,291	\$20,075,833	\$6,385,868	\$1,254,256	\$25,522,268	\$6,226,757	\$59,464,982
527	MORTON	84,271	\$6,758,421	\$494,910	\$5,394	\$5,676,792	\$2,553,231	\$15,488,749
535	OAKTON	215,812	\$26,113,939	\$7,472,198	\$0	\$19,607,045	\$6,193,260	\$59,386,442
505	PARKLAND	187,522	\$18,363,853	\$1,307,760	\$2,600	\$21,006,908	\$8,645,546	\$49,326,667
515	PRAIRIE STATE	87,191	\$6,827,738	\$375,942	\$62,994	\$9,120,941	\$4,406,257	\$20,793,872
521	REND LAKE	93,604	\$6,870,458	\$725,968	\$0	\$4,574,154	\$2,330,521	\$14,501,101
537	RICHLAND	75,767	\$7,075,253	\$815,409	\$80,371	\$6,836,048	\$1,791,516	\$16,598,597
511	ROCK VALLEY	168,168	\$14,505,483	\$2,740,089	\$375,948	\$13,607,134	\$5,250,756	\$36,479,410
518	SANDBURG	58,138	\$3,847,046	\$1,366,267	\$29,286	\$6,641,714	\$1,512,947	\$13,397,260
506	SAUK VALLEY	58,759	\$4,410,807	\$483,583	\$30,312	\$4,590,889	\$1,496,608	\$11,012,199
531	SHAWNEE	69,262	\$4,888,046	\$187,534	\$0	\$9,132,577	\$1,131,794	\$15,339,950
510	SOUTH SUBURBAN	175,606	\$2,382,365	\$2,500,527	\$33,581	\$27,129,504	\$6,009,448	\$38,055,425
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$18,617,633	\$5,073,318	\$222,444	\$22,970,184	\$7,627,961	\$54,511,540
534	SPOON RIVER	40,504	\$2,967,468	\$139,149	\$0	\$4,337,854	\$1,033,187	\$8,477,658
504	TRITON	242,164	\$16,673,295	\$3,306,501	\$14,492	\$21,504,011	\$11,757,641	\$53,255,940
516	WAUBONSEE	184,559	\$14,640,998	\$540,783	\$277,235	\$18,881,519	\$5,003,555	\$39,344,090
539	WOOD	<u>58,932</u>	<u>\$5,218,123</u>	<u>\$1,189,088</u>	<u>\$73,545</u>	<u>\$5,435,360</u>	<u>\$1,515,662</u>	<u>\$13,431,778</u>
	STATE TOTALS	7,353,508	\$565,376,750	\$112,512,319	\$4,842,643	\$670,713,684	\$222,690,786	\$1,576,136,182

FY 2010 Unit Cost Report
(Unrestricted Costs Only)

Illinois Community College Board

Table A-3

FISCAL YEAR 2010 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Student Semester <u>Credit Hours</u>	Academic Admin. & Planning <u>Unrestricted Cost</u>	Academic Support <u>Unrestricted Cost</u>	Student Services <u>Unrestricted Cost</u>	General Institutional <u>Unrestricted Cost</u>	Total Allocated <u>Unrestricted Cost</u>
503	BLACK HAWK	144,820	\$2,333,362	\$926,699	\$2,025,446	\$6,806,859	\$12,092,366
508	CHICAGO	<u>1,182,820</u>	<u>\$11,084,766</u>	<u>\$9,182,156</u>	<u>\$19,072,451</u>	<u>\$80,427,467</u>	<u>\$119,766,840</u>
50806	DALEY	197,917	\$1,128,965	\$1,936,310	\$2,108,161	\$12,609,643	\$17,783,079
50801	KENNEDY-KING	128,581	\$1,545,616	\$827,649	\$2,245,178	\$9,206,214	\$13,824,657
50803	MALCOLM X	154,772	\$2,417,768	\$837,958	\$1,980,626	\$10,628,686	\$15,865,038
50805	OLIVE HARVEY	87,845	\$1,021,595	\$278,133	\$2,209,160	\$7,123,544	\$10,632,432
50804	TRUMAN	229,871	\$1,297,547	\$2,265,755	\$3,303,755	\$14,427,180	\$21,294,237
50802	WASHINGTON	169,648	\$970,189	\$1,179,164	\$3,781,842	\$12,316,312	\$18,247,507
50807	WILBUR WRIGHT	214,186	\$2,703,086	\$1,857,187	\$3,443,729	\$14,115,888	\$22,119,890
507	DANVILLE	74,633	\$816,431	\$1,050,266	\$1,314,539	\$2,050,888	\$5,232,124
502	DUPAGE	574,735	\$12,257,266	\$8,574,441	\$1,885,068	\$30,457,230	\$53,174,005
509	ELGIN	200,859	\$4,661,297	\$3,099,012	\$4,126,599	\$12,871,682	\$24,758,590
512	HARPER	342,305	\$6,279,122	\$2,712,801	\$9,818,591	\$25,014,381	\$43,824,895
540	HEARTLAND	116,394	\$401,257	\$1,058,953	\$2,114,815	\$4,403,774	\$7,978,799
519	HIGHLAND	61,630	\$869,202	\$468,320	\$1,219,205	\$3,166,157	\$5,722,884
514	ILLINOIS CENTRAL	242,850	\$1,844,153	\$2,542,341	\$1,193,015	\$12,615,820	\$18,195,329
529	ILLINOIS EASTERN	<u>177,696</u>	<u>\$870,508</u>	<u>\$524,005</u>	<u>\$1,403,966</u>	<u>\$4,836,567</u>	<u>\$7,635,046</u>
52904	FRONTIER	30,831	\$250,645	\$109,395	\$380,726	\$992,756	\$1,733,522
52901	LINCOLN TRAIL	28,130	\$228,436	\$95,867	\$310,645	\$1,007,867	\$1,642,815
52902	OLNEY CENTRAL	46,528	\$225,085	\$130,942	\$390,241	\$1,375,962	\$2,122,230
52903	WABASH VALLEY	72,207	\$166,342	\$187,801	\$322,354	\$1,459,982	\$2,136,479
513	ILLINOIS VALLEY	100,973	\$346,489	\$1,198,643	\$1,322,045	\$2,947,388	\$5,814,565
525	JOLIET	306,145	\$3,869,700	\$1,908,689	\$5,485,501	\$12,489,163	\$23,753,053
520	KANKAKEE	101,903	\$468,227	\$1,432,796	\$1,757,510	\$4,483,057	\$8,141,590
501	KASKASKIA	119,647	\$2,214,760	\$587,904	\$1,577,665	\$2,251,484	\$6,631,813
523	KISHWAUKEE	87,514	\$1,353,559	\$1,321,753	\$1,864,757	\$4,075,609	\$8,615,678
532	LAKE COUNTY	331,615	\$2,709,264	\$4,539,095	\$6,568,343	\$22,514,485	\$36,331,187
517	LAKE LAND	202,452	\$3,123,084	\$851,701	\$2,132,224	\$6,310,348	\$12,417,357
536	LEWIS & CLARK	141,765	\$823,201	\$1,266,264	\$2,209,389	\$4,460,742	\$8,759,596
526	LINCOLN LAND	152,362	\$3,955,803	\$1,231,125	\$2,840,039	\$7,218,959	\$15,245,926
530	LOGAN	155,103	\$2,048,405	\$1,138,743	\$3,319,347	\$5,683,459	\$12,189,954
528	MC HENRY	139,633	\$1,251,442	\$1,331,174	\$2,638,592	\$11,033,128	\$16,254,336
524	MORAIN VALLEY	337,291	\$2,066,012	\$2,587,809	\$6,470,945	\$14,397,275	\$25,522,041
527	MORTON	84,271	\$535,922	\$1,080,159	\$1,295,373	\$2,765,337	\$5,676,791
535	OAKTON	215,812	\$1,999,471	\$3,985,530	\$5,461,256	\$8,159,515	\$19,605,772
505	PARKLAND	187,522	\$5,763,633	\$2,974,986	\$4,561,302	\$7,706,986	\$21,006,907
515	PRAIRIE STATE	87,191	\$482,327	\$1,237,165	\$2,374,416	\$5,027,136	\$9,121,044
521	REND LAKE	93,604	\$434,473	\$469,311	\$912,468	\$2,853,631	\$4,669,883
537	RICHLAND	75,767	\$1,179,178	\$984,210	\$1,281,590	\$3,391,069	\$6,836,047
511	ROCK VALLEY	168,168	\$1,720,731	\$1,949,892	\$2,830,976	\$7,105,534	\$13,607,133
518	SANDBURG	58,138	\$1,410,097	\$251,938	\$1,181,295	\$3,798,384	\$6,641,714
506	SAUK VALLEY	58,759	\$503,675	\$628,215	\$1,141,955	\$2,317,043	\$4,590,888
531	SHAWNEE	69,262	\$1,677,174	\$374,382	\$1,708,902	\$5,395,457	\$9,155,915
510	SOUTH SUBURBAN	175,606	\$19,177,866	\$1,142,551	\$3,438,224	\$3,370,862	\$27,129,503
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	258,104	\$3,293,693	\$1,798,975	\$6,838,020	\$11,038,961	\$22,969,649
534	SPOON RIVER	40,504	\$1,018,172	\$192,073	\$940,877	\$2,186,731	\$4,337,853
504	TRITON	242,164	\$3,194,234	\$1,665,304	\$4,921,347	\$11,723,125	\$21,504,010
516	WAUBONSEE	184,559	\$3,056,446	\$4,018,944	\$4,015,637	\$7,790,491	\$18,881,518
539	WOOD	58,932	<u>\$280,436</u>	<u>\$1,182,429</u>	<u>\$1,202,708</u>	<u>\$2,769,785</u>	<u>\$5,435,358</u>
	STATE TOTALS	7,353,508	\$111,374,838	\$73,470,754	\$126,466,398	\$367,915,969	\$679,227,959

FY 2010 Unit Cost Report
(Unrestricted Costs Only)

Illinois Community College Board

Table A-4

FISCAL YEAR 2010 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>General Study</u>	<u>Total</u>
503	BLACK HAWK	\$14,619,711	\$1,710,523	\$4,309,421	\$3,147,574	\$2,368,013	\$1,955,658	\$0	\$28,110,900
508	CHICAGO	<u>\$115,851,574</u>	<u>\$12,085,461</u>	<u>\$20,324,049</u>	<u>\$19,376,459</u>	<u>\$31,474,304</u>	<u>\$63,430,378</u>	<u>\$0</u>	<u>\$262,542,225</u>
50806	DALEY	\$10,143,749	\$1,477,663	\$3,145,795	\$1,787,970	\$3,712,365	\$15,170,932	\$0	\$35,438,474
50801	KENNEDY-KING	\$15,809,761	\$2,467,053	\$7,771,549	\$4,109,308	\$4,845,537	\$5,284,681	\$0	\$40,287,889
50803	MALCOLM X	\$11,281,754	\$1,031,050	\$831,174	\$4,409,315	\$4,572,660	\$11,840,607	\$0	\$33,966,560
50805	OLIVE HARVEY	\$12,207,795	\$1,290,858	\$1,148,722	\$1,894,377	\$4,154,929	\$4,450,341	\$0	\$25,147,022
50804	TRUMAN	\$16,300,953	\$1,728,703	\$1,673,402	\$2,957,926	\$3,617,661	\$17,603,384	\$0	\$43,882,029
50802	WASHINGTON	\$25,901,698	\$2,478,010	\$3,558,487	\$436,092	\$5,282,698	\$1,145,792	\$0	\$38,802,777
50807	WILBUR WRIGHT	\$24,205,864	\$1,612,124	\$2,194,920	\$3,781,471	\$5,288,454	\$7,934,641	\$0	\$45,017,474
507	DANVILLE	\$6,583,186	\$1,009,716	\$2,965,675	\$2,148,601	\$1,119,551	\$273,998	\$0	\$14,100,727
502	DUPAGE	\$67,663,903	\$10,491,555	\$14,047,640	\$9,790,612	\$8,034,700	\$4,593,564	\$0	\$114,621,974
509	ELGIN	\$32,105,656	\$4,136,854	\$7,517,633	\$6,174,486	\$5,084,610	\$3,975,490	\$0	\$58,994,729
512	HARPER	\$57,765,512	\$6,838,471	\$5,163,743	\$6,686,316	\$8,655,318	\$3,627,019	\$0	\$88,736,379
540	HEARTLAND	\$14,342,660	\$931,795	\$1,510,843	\$1,150,363	\$1,693,966	\$611,784	\$0	\$20,241,411
519	HIGHLAND	\$7,499,135	\$1,006,198	\$1,580,381	\$1,479,086	\$1,301,930	\$505,529	\$0	\$13,372,259
514	ILLINOIS CENTRAL	\$33,555,453	\$3,083,987	\$8,534,603	\$5,911,319	\$2,928,307	\$623,379	\$0	\$54,637,048
529	ILLINOIS EASTERN	<u>\$8,972,111</u>	<u>\$1,743,639</u>	<u>\$6,137,664</u>	<u>\$4,334,356</u>	<u>\$718,501</u>	<u>\$197,849</u>	<u>\$0</u>	<u>\$22,104,120</u>
52904	FRONTIER	\$1,564,626	\$244,420	\$369,147	\$1,063,239	\$117,026	\$56,085	\$0	\$3,414,543
52901	LINCOLN TRAIL	\$2,569,033	\$304,939	\$858,336	\$184,939	\$197,047	\$57,645	\$0	\$4,171,939
52902	OLNEY CENTRAL	\$2,782,803	\$609,861	\$671,556	\$2,832,552	\$336,764	\$27,791	\$0	\$7,261,327
52903	WABASH VALLEY	\$2,055,649	\$584,419	\$4,238,625	\$253,626	\$67,664	\$56,328	\$0	\$7,256,311
513	ILLINOIS VALLEY	\$10,106,349	\$1,117,774	\$3,997,320	\$2,075,265	\$1,516,327	\$75,406	\$0	\$18,888,441
525	JOLIET	\$36,875,352	\$5,917,630	\$11,358,514	\$6,909,492	\$6,556,227	\$0	\$0	\$67,617,215
520	KANKAKEE	\$9,225,519	\$902,328	\$2,208,309	\$4,309,509	\$1,509,702	\$1,573,876	\$0	\$19,729,243
501	KASKASKIA	\$9,835,490	\$1,952,652	\$3,310,482	\$3,761,213	\$889,024	\$146,105	\$4,527	\$19,899,493
523	KISHWAUKEE	\$10,910,572	\$1,042,973	\$2,976,604	\$2,228,868	\$2,225,424	\$138,453	\$0	\$19,522,894
532	LAKE COUNTY	\$44,132,742	\$4,209,369	\$8,110,652	\$7,115,484	\$6,682,056	\$7,394,147	\$0	\$77,644,450
517	LAKE LAND	\$15,973,649	\$3,527,871	\$8,716,289	\$3,976,032	\$1,408,006	\$66,620	\$449	\$33,668,916
536	LEWIS & CLARK	\$14,561,912	\$2,058,216	\$2,862,816	\$3,676,115	\$2,471,238	\$253,379	\$0	\$25,883,676
526	LINCOLN LAND	\$22,126,321	\$1,314,464	\$4,132,385	\$4,648,256	\$3,593,177	\$0	\$0	\$35,814,603
530	LOGAN	\$15,783,839	\$3,468,582	\$4,128,752	\$3,825,532	\$1,328,863	\$312,975	\$0	\$28,848,543
528	MC HENRY	\$23,723,734	\$2,272,235	\$1,854,478	\$1,325,684	\$2,483,747	\$631,393	\$0	\$32,291,271
524	MORAIN VALLEY	\$37,205,423	\$2,737,231	\$6,952,426	\$5,663,961	\$6,905,941	\$0	\$0	\$59,464,982
527	MORTON	\$9,536,698	\$1,092,888	\$1,180,145	\$1,994,099	\$1,684,919	\$0	\$0	\$15,488,749
535	OAKTON	\$37,266,150	\$4,167,455	\$4,988,003	\$7,042,901	\$4,589,889	\$1,332,044	\$0	\$59,386,442
505	PARKLAND	\$30,020,717	\$1,630,463	\$7,769,458	\$5,256,391	\$4,297,155	\$352,483	\$0	\$49,326,667
515	PRAIRIE STATE	\$13,746,943	\$509,589	\$1,566,357	\$1,074,413	\$3,767,764	\$128,806	\$0	\$20,793,872
521	REND LAKE	\$5,116,725	\$1,091,183	\$4,232,455	\$3,116,770	\$440,596	\$503,372	\$0	\$14,501,101
537	RICHLAND	\$7,659,013	\$1,023,248	\$4,341,541	\$2,324,210	\$1,250,585	\$0	\$0	\$16,598,597
511	ROCK VALLEY	\$22,485,072	\$1,561,813	\$5,382,619	\$3,579,157	\$3,411,245	\$59,505	\$0	\$36,479,411
518	SANDBURG	\$7,166,878	\$1,111,531	\$1,292,808	\$2,779,481	\$923,579	\$122,982	\$0	\$13,397,259
506	SAUK VALLEY	\$6,150,484	\$848,448	\$1,379,217	\$1,603,107	\$1,030,943	\$0	\$0	\$11,012,199
531	SHAWNEE	\$8,028,509	\$1,218,991	\$1,108,805	\$2,267,029	\$1,007,278	\$1,709,338	\$0	\$15,339,950
510	SOUTH SUBURBAN	\$17,610,315	\$3,156,222	\$1,816,330	\$4,588,540	\$6,552,161	\$4,326,642	\$5,214	\$38,055,424
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	\$28,908,140	\$4,956,859	\$9,802,156	\$4,674,873	\$6,046,388	\$115,245	\$7,879	\$54,511,540
534	SPOON RIVER	\$5,459,052	\$288,988	\$1,252,566	\$928,803	\$548,248	\$0	\$0	\$8,477,657
504	TRITON	\$29,688,193	\$3,102,727	\$7,534,348	\$5,394,717	\$4,411,622	\$3,124,333	\$0	\$53,255,940
516	WAUBONSEE	\$25,956,376	\$2,990,209	\$2,400,937	\$2,558,963	\$3,859,751	\$1,577,854	\$0	\$39,344,090
539	WOOD	<u>\$7,025,558</u>	<u>\$1,211,811</u>	<u>\$2,351,256</u>	<u>\$1,809,507</u>	<u>\$1,033,645</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,431,777</u>
STATE TOTALS		\$871,244,626	\$103,521,949	\$191,099,680	\$160,707,544	\$145,804,700	\$103,739,606	\$18,069	\$1,576,136,174

FY 2010 Unit Cost Report
(Unrestricted Costs Only)

Illinois Community College Board

Table A-5

FISCAL YEAR 2010 NET INSTRUCTIONAL SEMESTER HOURS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	75,290	7,884	19,519	13,753	13,203	15,171	0	144,820
508	CHICAGO	<u>475,348</u>	<u>47,831</u>	<u>82,840</u>	<u>54,920</u>	<u>145,192</u>	<u>376,689</u>	0	<u>1,182,820</u>
50806	DALEY	46,850	6,893	18,996	5,510	19,400	100,268	0	197,917
50801	KENNEDY-KING	51,951	8,273	23,517	8,677	17,482	18,681	0	128,581
50803	MALCOLM X	47,672	4,104	3,585	13,645	21,235	64,531	0	154,772
50805	OLIVE HARVEY	41,419	3,975	3,487	4,282	14,855	19,827	0	87,845
50804	TRUMAN	71,801	7,346	6,029	8,127	19,277	117,291	0	229,871
50802	WASHINGTON	109,922	9,737	17,914	1,715	25,572	4,788	0	169,648
50807	WILBUR WRIGHT	105,733	7,503	9,312	12,964	27,371	51,303	0	214,186
507	DANVILLE	38,549	5,491	13,450	9,191	6,525	1,427	0	74,633
502	DUPAGE	361,010	51,236	50,456	32,180	45,240	34,613	0	574,735
509	ELGIN	115,960	14,583	21,061	14,486	19,819	14,950	0	200,859
512	HARPER	237,838	22,686	18,573	17,423	32,986	12,799	0	342,305
540	HEARTLAND	83,022	4,232	5,569	5,331	14,019	4,221	0	116,394
519	HIGHLAND	33,623	3,776	6,168	6,073	8,105	3,885	0	61,630
514	ILLINOIS CENTRAL	167,881	13,661	24,893	17,570	15,482	3,363	0	242,850
529	ILLINOIS EASTERN	<u>76,981</u>	<u>12,423</u>	<u>53,076</u>	<u>26,693</u>	<u>6,227</u>	<u>2,296</u>	0	<u>177,696</u>
52904	FRONTIER	15,480	1,665	2,583	9,764	793	546	0	30,831
52901	LINCOLN TRAIL	18,753	1,463	4,735	1,285	1,408	486	0	28,130
52902	OLNEY CENTRAL	23,242	4,811	4,206	10,822	3,170	277	0	46,528
52903	WABASH VALLEY	19,506	4,484	41,552	4,822	856	987	0	72,207
513	ILLINOIS VALLEY	61,584	5,901	16,624	8,216	8,128	520	0	100,973
525	JOLIET	184,500	30,639	35,616	21,817	33,573	0	0	306,145
520	KANKAKEE	46,683	4,557	9,280	17,709	12,457	11,217	0	101,903
501	KASKASKIA	65,279	10,863	17,799	16,468	8,097	1,112	29	119,647
523	KISHWAUKEE	55,225	4,801	8,642	6,803	11,095	948	0	87,514
532	LAKE COUNTY	194,578	18,418	29,805	21,888	29,454	37,472	0	331,615
517	LAKE LAND	104,469	22,515	46,930	18,580	9,521	434	3	202,452
536	LEWIS & CLARK	86,151	12,534	17,032	9,073	15,242	1,733	0	141,765
526	LINCOLN LAND	100,918	7,190	15,928	12,860	15,466	0	0	152,362
530	LOGAN	89,769	17,413	21,436	16,721	7,228	2,536	0	155,103
528	MC HENRY	104,099	9,724	5,601	5,281	12,987	1,941	0	139,633
524	MORAIN VALLEY	227,530	16,555	29,123	26,016	38,067	0	0	337,291
527	MORTON	57,110	6,350	4,518	5,999	10,294	0	0	84,271
535	OAKTON	142,546	15,861	13,244	19,291	18,660	6,210	0	215,812
505	PARKLAND	121,992	6,781	27,095	13,086	17,362	1,206	0	187,522
515	PRAIRIE STATE	60,693	1,996	5,012	1,874	17,559	57	0	87,191
521	REND LAKE	45,381	5,595	19,128	15,122	4,150	4,228	0	93,604
537	RICHLAND	38,749	5,026	18,893	6,845	6,254	0	0	75,767
511	ROCK VALLEY	113,001	6,938	18,789	11,842	17,199	399	0	168,168
518	SANDBURG	33,158	4,388	4,678	10,699	4,757	458	0	58,138
506	SAUK VALLEY	35,217	4,856	6,170	6,377	6,139	0	0	58,759
531	SHAWNEE	37,816	5,381	4,246	9,078	4,304	8,437	0	69,262
510	SOUTH SUBURBAN	81,810	15,188	7,741	19,963	29,899	20,985	20	175,606
533	SOUTHEASTERN	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
522	SOUTHWESTERN	142,070	22,925	45,923	15,545	31,043	572	26	258,104
534	SPOON RIVER	27,563	1,152	4,964	3,736	3,089	0	0	40,504
504	TRITON	142,013	15,517	30,443	16,836	21,145	16,210	0	242,164
516	WAUBONSEE	121,553	14,014	11,271	12,033	18,234	7,454	0	184,559
539	WOOD	<u>35,149</u>	<u>4,722</u>	<u>8,300</u>	<u>4,840</u>	<u>5,921</u>	0	0	<u>58,932</u>
STATE TOTALS		4,222,108	481,603	779,836	552,218	724,122	593,543	78	7,353,508

Appendix B

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

COST BY STUDENT CREDIT HOUR
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2009-10

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP.& MAINT	OP. & MAINT	NET INSTR. COSTS
11	010000		6.00	0.67	0.17	0.00	29.59	13.55	43.97
11	010101		15.00	193.00	11.00	0.00	131.86	16.34	352.20
11	010102		223.00	102.34	11.33	0.74	83.61	25.85	223.87
11	010103		2067.00	107.27	26.04	0.06	81.63	31.33	246.33
11	010106		342.00	114.35	119.81	0.00	87.83	30.95	352.94
11	010201		717.00	125.64	31.01	0.31	82.49	29.05	268.50
11	010607		57.00	348.35	202.81	0.00	77.59	34.22	662.96
11	010701		12.00	167.00	12.58	0.00	55.43	33.78	268.79
11	010901		1783.00	120.46	36.30	17.87	80.31	29.14	284.08
11	011101		8.00	1123.13	943.00	3952.00	79.01	28.08	6125.21
11	011102		1715.00	112.40	29.56	0.13	95.22	26.97	264.28
11	011103		1017.00	121.30	36.76	0.10	90.42	31.54	280.12
11	011201		2370.00	149.68	29.79	0.07	80.40	28.81	288.74
11	030101		465.00	101.39	16.03	0.00	99.80	27.11	244.33
11	040201		2593.00	154.02	34.61	6.96	91.74	32.73	320.06
11	040601		18.00	72.44	9.11	0.00	61.79	37.22	180.56
11	050101		411.00	102.06	11.48	0.00	84.60	34.34	232.47
11	050103		951.00	88.09	2.46	0.00	106.65	41.65	238.85
11	050104		426.00	67.92	16.26	0.00	87.08	25.62	196.87

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	050107		2952.00	54.76	2.54	0.01	89.09	39.14	185.53
11	050108		801.00	72.79	8.45	0.00	94.67	40.44	216.36
11	050110		249.00	140.45	0.00	0.00	77.96	20.38	238.78
11	050112		78.00	30.62	0.00	0.00	77.96	20.38	128.95
11	050127		52.00	66.92	0.27	0.00	90.22	23.65	181.06
11	050201		3513.00	77.19	17.00	0.00	119.08	49.80	263.07
11	050202		312.00	64.85	1.31	0.01	117.44	39.81	223.41
11	050207		1995.00	89.33	6.72	0.00	106.88	33.23	236.16
11	050299		606.00	58.80	0.56	0.00	78.13	25.47	162.96
11	090101		18.00	318.56	27.78	0.00	92.23	25.72	464.28
11	090102		5604.00	80.33	12.04	0.29	96.71	29.93	219.31
11	090401		2794.00	169.33	17.41	0.18	91.72	29.60	308.24
11	090402		1245.00	112.40	14.96	0.27	104.84	39.67	272.14
11	090404		48.00	29.65	1.25	0.00	58.40	24.92	114.22
11	090701		1434.00	82.54	29.91	1.92	96.77	32.68	243.82
11	090702		681.00	176.82	44.80	7.97	90.96	37.00	357.56
11	090902		156.00	103.96	10.43	0.00	77.59	34.22	226.19
11	090903		339.00	154.73	9.43	0.00	100.58	42.70	307.45
11	099997		200.00	182.03	50.71	0.13	89.11	22.05	344.02
11	099998		160.00	357.34	64.75	0.20	84.17	26.77	533.24
11	100304		1413.00	141.89	86.99	0.94	114.81	21.11	365.74
11	110101		19579.00	74.41	7.85	0.14	82.33	28.19	192.92

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	110103		1401.00	79.33	2.93	0.00	102.31	27.11	211.68
11	110201		6244.00	120.39	11.31	0.00	104.02	32.41	268.13
11	110202		4835.00	131.74	17.91	2.00	94.99	33.13	279.77
11	110401		190.00	142.12	16.91	0.00	82.90	33.51	275.43
11	110501		812.00	144.16	14.42	0.46	75.93	30.63	265.61
11	110801		253.00	84.50	12.06	5.70	90.76	29.53	222.55
11	110802		54.00	136.52	30.61	0.00	90.85	28.70	286.68
11	110803		1605.00	228.29	50.83	0.30	102.34	28.51	410.27
11	110901		13661.00	104.54	8.85	0.07	88.01	33.80	235.26
11	119996		36.00	54.33	0.61	0.00	61.79	37.22	153.95
11	119997		48.00	95.63	4.75	0.00	67.36	30.30	198.04
11	120406		113.00	158.01	91.51	0.78	96.75	27.52	374.57
11	130101		4486.00	85.87	6.88	0.00	89.82	23.03	205.60
11	130201		1446.00	68.06	4.32	0.00	85.26	32.99	190.63
11	130501		4208.00	90.67	12.34	0.30	88.17	30.75	222.24
11	130604		159.00	71.18	56.65	0.00	90.85	28.70	247.38
11	130701		33.00	235.64	19.85	0.00	77.59	34.22	367.29
11	130901		15162.00	70.25	8.84	0.19	89.95	29.27	198.49
11	131001		9534.00	66.30	11.44	0.16	91.51	29.45	198.86
11	131202		28302.00	81.13	10.54	0.56	87.04	28.88	208.14
11	131209		345.00	68.72	4.53	0.00	68.55	17.41	159.22

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	131210		1775.00	80.09	8.91	0.00	97.97	32.24	219.20
11	131301		102.00	247.48	67.36	0.00	74.29	28.27	417.40
11	131307		46694.00	70.19	16.89	0.89	91.22	30.13	209.31
11	131314		546.00	79.72	66.51	0.14	81.38	26.98	254.72
11	131315		63.00	203.21	4.71	0.00	108.27	24.92	341.11
11	131401		549.00	92.45	12.75	0.01	109.22	24.74	239.19
11	139996		197.00	103.89	13.47	0.00	77.72	34.16	229.25
11	139997		857.00	76.03	15.89	0.12	71.91	20.46	184.42
11	139998		1506.00	153.04	11.55	0.00	82.88	28.33	275.79
11	140101		308.00	166.71	26.30	5.94	83.60	30.76	313.31
11	141001		500.00	146.64	29.70	0.04	75.54	26.45	278.37
11	141101		3288.00	150.19	16.13	0.77	88.91	30.58	286.58
11	141201		3867.00	164.49	20.55	1.48	92.25	29.71	308.48
11	149996		320.00	161.03	34.11	0.00	77.59	34.22	306.94
11	149997		30.00	0.00	0.00	0.00	92.86	29.04	121.90
11	151302		3203.00	154.24	19.44	0.71	92.35	28.95	295.68
11	160101		18.00	98.83	0.61	0.50	90.22	23.65	213.81
11	160102		957.00	134.67	13.24	0.00	108.67	25.92	282.50
11	160104		615.00	50.06	4.28	0.08	102.98	31.23	188.62
11	160201		33.00	83.70	3.24	0.33	68.55	17.41	173.23
11	160301		2007.00	128.45	25.30	0.04	97.61	29.42	280.82
11	160302		4313.00	88.11	12.21	0.04	104.45	30.15	234.95

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	160303		284.00	79.11	32.66	0.00	85.22	25.06	222.05
11	160402		540.00	57.69	21.43	0.00	94.76	24.59	198.48
11	160407		515.00	63.93	32.94	0.00	98.09	26.96	221.91
11	160501		4264.00	77.64	12.25	0.23	93.21	29.79	213.13
11	160901		11052.00	98.38	17.94	6.27	95.12	29.16	246.88
11	160902		1968.00	58.30	16.40	0.02	91.23	28.40	194.36
11	160905		84846.00	74.30	11.17	0.25	93.43	29.96	209.11
11	160996		330.00	83.69	3.24	0.33	68.55	17.41	173.22
11	160997		36.00	304.33	24.94	0.00	77.93	21.53	428.73
11	161001		60.00	116.42	23.63	0.00	107.46	25.01	272.52
11	161101		2160.00	102.40	33.76	2.69	89.82	25.37	254.04
11	161102		44.00	129.00	56.18	0.00	90.85	28.70	304.73
11	161203		516.00	176.70	27.25	0.00	108.71	45.14	357.80
11	161601		159.00	55.11	1.01	0.00	55.43	33.78	145.33
11	169996		807.00	115.79	18.09	0.61	88.09	37.32	259.89
11	169997		24.00	509.29	5.17	0.67	100.07	30.80	645.99
11	169998		74.00	92.85	16.61	0.00	88.04	34.78	232.28
11	190402		2295.00	70.57	8.72	0.02	90.53	28.51	198.35
11	190501		5265.00	62.12	34.56	0.00	100.50	34.57	231.75
11	190504		26017.00	61.84	17.73	0.92	90.74	29.50	200.73
11	190601		18.00	126.33	20.33	0.00	116.41	19.53	282.61

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	190901		642.00	57.10	22.34	0.56	78.82	22.62	181.43
11	199997		121.00	8.61	0.37	0.00	44.17	16.04	69.19
11	230101		25791.00	93.43	10.74	0.06	96.09	31.93	232.26
11	230401		423991.00	76.53	9.06	0.22	91.48	30.02	207.32
11	230501		5991.00	134.99	11.52	0.19	94.02	28.90	269.62
11	230701		35138.00	98.08	11.75	0.39	91.85	30.22	232.29
11	230801		6477.00	116.66	10.45	0.52	89.17	28.86	245.65
11	231001		199833.00	70.41	8.76	0.22	91.22	29.92	200.52
11	231101		636.00	51.18	16.96	0.00	84.79	35.39	188.32
11	239996		165.00	73.90	5.96	0.05	84.38	29.97	194.25
11	239997		397.00	292.64	17.53	0.06	98.91	26.39	435.53
11	239998		117.00	552.27	37.62	0.00	77.25	23.57	690.72
11	240101		18.00	125.89	4.67	15.22	123.27	47.15	316.19
11	240102		59584.00	46.31	11.28	0.37	89.51	30.56	178.03
11	240103		72358.00	56.22	6.94	0.15	93.37	28.23	184.90
11	240104		30.00	0.00	21.43	0.00	116.41	19.53	157.37
11	240197		2657.00	88.22	5.72	0.11	77.03	26.33	197.40
11	240198		1155.00	42.27	2.32	0.01	87.74	26.95	159.27
11	240199		2871.00	327.78	53.00	0.44	87.06	26.22	494.49
11	260101		192920.00	74.08	12.92	0.60	91.77	31.09	210.46
11	260102		75.00	52.16	4.39	2.81	61.79	37.22	158.37
11	260202		164.00	46.76	12.94	2.69	80.06	21.12	163.56

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	260301		5488.00	84.79	14.86	0.77	95.44	35.40	231.26
11	260403		171839.00	70.86	12.52	0.55	90.41	30.28	204.62
11	260502		45731.00	94.39	13.77	0.53	90.57	31.30	230.57
11	260503		400.00	95.97	22.72	0.00	70.10	27.20	215.99
11	260701		3035.00	122.65	13.06	1.31	90.01	30.67	257.71
11	260702		51.00	179.53	113.33	0.00	77.59	34.22	404.67
11	260801		4702.00	96.31	15.96	0.33	92.47	32.90	237.97
11	261201		15.00	108.53	10.00	0.00	112.02	46.10	276.66
11	261301		3419.00	117.31	22.32	0.85	82.09	30.66	253.23
11	261302		337.00	56.50	9.72	0.43	78.87	23.87	169.39
11	261305		28568.00	74.55	9.95	0.27	91.65	28.90	205.32
11	269997		266.00	321.08	38.07	0.00	105.08	44.48	508.71
11	269998		1.00	1824.00	92.00	0.00	77.96	20.38	2014.33
11	270101		177508.00	73.38	9.19	0.46	92.29	30.10	205.43
11	270103		5865.00	82.58	7.22	0.18	73.67	27.65	191.30
11	270199		1599.00	129.90	30.39	0.02	103.27	26.50	290.08
11	270301		94686.00	67.88	9.93	0.46	91.39	29.92	199.58
11	270399		120.00	39.98	0.04	0.00	77.96	20.38	138.36
11	270501		82679.00	68.00	9.41	0.40	92.93	30.52	201.26
11	279997		1.00	838.00	17.00	0.00	90.85	28.70	974.55
11	280101		11.00	51.36	0.82	0.00	99.87	39.13	191.18

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	280301		45.00	32.64	289.67	0.07	86.73	34.47	443.58
11	280401		30.00	0.00	0.00	0.00	112.02	46.10	158.13
11	300101		8394.00	53.70	13.37	3.43	81.53	22.75	174.78
11	300197		1251.00	90.84	25.60	0.11	95.94	31.65	244.14
11	300199		409.00	685.61	79.03	8.48	89.16	24.00	886.28
11	300497		48.00	21.88	17.63	0.00	154.49	34.22	228.21
11	301401		63.00	154.67	74.10	0.00	93.58	28.32	350.66
11	302301		195.00	127.25	8.70	0.00	99.62	27.42	262.98
11	310101		654.00	80.46	24.47	1.64	94.47	33.37	234.41
11	310301		120.00	37.42	7.56	1.48	85.50	18.09	150.05
11	310501		83457.00	61.61	15.14	0.48	84.68	29.05	190.95
11	310504		375.00	82.77	20.49	1.58	78.22	25.84	208.90
11	319998		29.00	124.00	35.59	0.03	112.39	22.32	294.33
11	380101		52057.00	60.20	9.02	0.54	91.39	28.30	189.45
11	380102		22801.00	66.87	7.00	0.17	91.67	30.35	196.06
11	380103		43430.00	61.70	6.84	0.27	96.40	30.56	195.76
11	380199		33.00	75.45	0.76	0.00	98.45	37.04	211.70
11	380201		43513.00	54.20	5.62	0.20	91.01	30.67	181.70
11	389997		292.00	79.22	6.99	0.03	98.68	25.67	210.58
11	400101		18877.00	75.55	14.00	0.22	95.85	32.72	218.35
11	400201		24843.00	79.52	10.22	0.75	94.59	32.86	217.95
11	400401		9201.00	75.38	6.72	0.74	86.04	28.12	196.99

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	400501		127725.00	79.81	13.72	1.37	92.33	31.03	218.26
11	400502		12.00	931.75	110.25	0.00	92.64	25.03	1159.67
11	400503		14088.00	133.85	12.37	0.19	93.83	30.43	270.67
11	400504		16739.00	142.35	19.71	1.52	95.47	29.95	288.99
11	400599		280.00	189.43	33.73	0.00	88.72	30.09	341.97
11	400601		33905.00	78.64	12.83	0.40	91.05	27.39	210.31
11	400603		1412.00	64.74	16.40	0.17	108.62	23.87	213.81
11	400607		5539.00	71.19	5.49	0.01	85.05	22.34	184.08
11	400801		36839.00	107.39	14.36	0.63	89.48	28.98	240.84
11	409996		317.00	108.62	19.27	0.00	112.80	36.58	277.27
11	409997		81.00	218.94	17.35	0.00	110.38	21.79	368.46
11	420101		227699.00	54.07	5.93	0.14	91.79	29.69	181.63
11	420301		3336.00	47.68	5.01	0.15	58.88	26.60	138.33
11	420701		96606.00	59.62	8.40	0.24	90.62	30.55	189.44
11	420901		2121.00	53.06	13.65	0.71	89.87	24.71	182.01
11	421101		999.00	61.32	2.53	0.01	77.99	26.29	168.14
11	421601		27439.00	64.14	5.85	0.24	94.99	33.07	198.28
11	421801		8241.00	68.69	5.51	0.07	85.64	28.43	188.34
11	429996		189.00	98.10	5.18	0.00	88.80	48.55	240.63
11	430102		4653.00	56.64	11.86	0.43	89.32	33.78	192.03
11	430103		20453.00	55.12	11.88	0.14	87.35	32.86	187.35

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	430104		6164.00	46.98	5.93	0.26	87.12	28.20	168.50
11	430106		2213.00	137.51	19.28	0.00	94.35	36.17	287.32
11	430199		72.00	74.11	19.68	0.00	79.90	30.68	204.37
11	440401		30.00	210.77	110.20	0.00	107.45	61.76	490.18
11	440701		2580.00	65.92	9.95	0.59	93.87	29.53	199.86
11	450101		19894.00	63.03	17.80	0.00	101.02	34.48	216.33
11	450201		41364.00	64.12	6.16	0.08	90.75	28.24	189.34
11	450301		1916.00	77.39	4.18	0.26	101.26	30.91	213.99
11	450401		16051.00	63.17	14.84	0.84	91.77	32.09	202.71
11	450501		63.00	68.73	4.52	0.00	68.55	17.41	159.22
11	450601		91429.00	68.84	8.19	0.25	91.95	30.03	199.27
11	450701		44187.00	61.51	7.66	0.35	92.75	30.12	192.39
11	450901		4908.00	82.61	8.47	0.18	87.33	29.21	207.80
11	451001		68541.00	62.63	7.87	0.24	90.36	30.04	191.15
11	451101		175173.00	53.97	6.58	0.45	90.84	29.82	181.66
11	451201		39.00	41.62	23.85	0.00	154.49	34.22	254.17
11	459996		0.00	0	0	0	0	0	0
11	459997		3455.00	87.97	5.59	0.03	96.98	31.27	221.85
11	459998		281.00	309.49	4.16	0.02	97.26	33.15	444.07
11	459999		204.00	115.69	4.41	0.00	85.54	26.22	231.86
11	500101		3597.00	59.70	7.37	0.24	85.71	27.57	180.59
11	500201		62.00	248.52	25.77	0.00	98.13	25.33	397.74

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	500301		1239.00	105.97	20.72	0.15	107.09	27.55	261.48
11	500302		438.00	147.37	28.91	0.45	103.91	26.75	307.39
11	500401		11155.00	132.60	20.76	4.51	92.83	31.71	282.41
11	500402		825.00	81.72	30.75	7.60	96.64	28.59	245.30
11	500408		410.00	127.31	18.19	0.09	82.41	29.50	257.49
11	500409		1059.00	164.26	49.16	2.44	91.79	31.21	338.87
11	500501		14691.00	80.69	26.01	0.69	89.71	32.81	229.91
11	500502		1332.00	132.41	35.00	0.48	82.53	28.91	279.33
11	500504		725.00	127.60	16.55	0.00	95.29	33.57	273.00
11	500505		201.00	138.00	9.16	0.06	119.09	28.12	294.43
11	500506		7304.00	129.30	32.63	0.77	96.82	35.34	294.86
11	500507		717.00	126.88	104.57	0.26	67.98	23.62	323.31
11	500599		3919.00	100.87	21.11	0.22	79.47	33.81	235.47
11	500601		3132.00	73.62	11.27	0.09	104.99	24.34	214.30
11	500602		20609.00	68.40	9.70	0.44	91.11	28.39	198.04
11	500605		11590.00	122.06	37.60	1.61	94.61	27.76	283.65
11	500701		57010.00	59.69	12.04	0.87	91.04	30.16	193.80
11	500703		21954.00	71.60	15.82	0.57	89.66	31.26	208.92
11	500705		18609.00	139.48	22.68	2.09	94.70	30.29	289.25
11	500706		48.00	87.75	4.04	0.00	59.80	36.14	187.74
11	500708		5863.00	203.40	25.04	1.39	95.83	31.45	357.11

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	500709		798.00	210.54	44.39	4.46	106.86	31.87	398.13
11	500710		915.00	210.14	19.86	4.00	100.90	30.41	365.30
11	500711		7494.00	158.37	28.99	4.67	97.25	29.34	318.63
11	500712		72.00	298.28	25.83	0.68	77.96	20.38	423.13
11	500713		1239.00	123.17	32.86	0.84	102.51	29.42	288.79
11	500901		3300.00	64.93	10.36	1.59	90.51	26.62	194.00
11	500902		64911.00	61.38	11.35	0.93	91.97	32.04	197.68
11	500903		19212.00	201.33	52.88	3.29	93.00	29.37	379.88
11	500904		12702.00	126.38	19.64	1.18	96.47	31.30	274.98
11	500910		576.00	43.50	20.84	0.44	108.15	43.14	216.07
11	500999		14.00	93.14	7.43	0.00	61.79	37.22	199.58
11	509996		892.00	87.26	19.65	2.22	85.47	28.41	223.00
11	509997		1302.00	178.91	24.93	1.02	91.31	28.36	324.52
11	509998		27.00	76.78	22.56	2.22	85.37	28.19	215.12
11	509999		676.00	258.65	48.92	6.72	116.64	42.49	473.43
11	512201		2260.00	61.50	13.28	0.74	73.05	27.81	176.38
11	520101		86769.00	66.77	9.16	0.19	92.39	30.13	198.64
11	520201		3777.00	82.95	10.79	0.11	83.70	33.39	210.93
11	520301		82886.00	81.51	8.81	0.26	91.36	29.37	211.31
11	520305		114.00	176.92	80.85	1.31	92.73	51.33	403.14
11	520801		663.00	92.04	11.24	0.00	78.18	27.88	209.34
11	521001		255.00	48.47	3.56	0.00	61.33	23.66	137.03

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
11	521002		807.00	45.82	22.19	0.00	96.36	36.43	200.80
11	521101		837.00	69.70	23.08	1.58	76.53	25.69	196.58
11	521401		15337.00	71.89	11.91	0.22	93.83	31.37	209.23
11	529997		96.00	179.63	9.01	0.00	83.69	25.20	297.53
11	529998		350.00	33.62	3.35	0.00	66.03	27.67	130.67
11	540101		57149.00	55.01	5.93	0.04	87.58	29.64	178.19
11	540102		93643.00	53.10	6.47	0.04	91.44	29.77	180.83
11	540103		255.00	138.20	5.65	0.05	103.20	32.28	279.38
11	540106		8107.00	70.08	5.41	0.02	86.13	27.00	188.63
11	540196		1728.00	70.61	6.81	0.01	90.74	32.58	200.76
11	549996		11303.00	64.69	14.22	0.03	100.93	31.93	211.80
12	010101		2588.00	128.76	27.34	0.00	80.11	30.60	266.82
12	010102		84.00	227.89	137.62	0.00	77.59	34.22	477.32
12	010105		317.00	166.35	46.85	0.00	80.39	28.36	321.96
12	010106		84.00	205.37	137.62	0.00	77.59	34.22	454.79
12	010201		3120.00	148.11	28.05	0.05	69.69	26.99	272.88
12	010301		1770.00	122.99	38.75	0.00	75.45	28.36	265.56
12	010302		2851.00	130.23	48.41	0.04	81.61	29.57	289.86
12	010304		3899.00	132.53	41.48	0.00	74.23	27.16	275.40
12	010505		852.00	85.12	14.67	0.00	61.33	23.66	184.78
12	010507		1164.00	146.73	37.12	0.16	90.07	31.93	306.01

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	010601		1260.00	160.95	80.97	69.06	85.55	29.20	425.72
12	010602		718.00	159.27	47.31	0.14	89.03	26.73	322.48
12	010603		6568.00	104.99	41.06	0.14	80.40	26.59	253.17
12	010604		1665.00	120.73	35.78	0.16	75.26	26.93	258.86
12	010605		3125.00	141.59	48.75	7.65	82.64	29.20	309.83
12	010606		906.00	92.33	22.22	0.13	73.71	26.87	215.26
12	010607		1810.00	99.49	30.35	0.14	73.17	27.14	230.29
12	010608		174.00	392.20	199.30	0.00	77.59	34.22	703.31
12	010610		54.00	207.06	18.11	0.00	118.65	19.47	363.28
12	019994		48.00	205.69	12.23	0.35	105.63	38.78	362.68
12	019995		148.00	323.60	139.36	0.00	86.57	26.73	576.26
12	019996		12.00	1171.50	43.33	0.00	100.07	30.80	1345.70
12	019997		1057.00	162.18	95.72	0.11	77.68	27.74	363.42
12	019998		4524.00	167.86	58.77	0.08	75.44	28.98	331.14
12	019999		273.00	151.75	65.95	0.19	68.83	29.78	316.50
12	030101		30.00	127.93	2.53	0.00	78.59	26.93	235.99
12	030201		166.00	125.73	43.51	0.00	104.28	25.09	298.62
12	030511		30.00	78.00	0.00	0.00	131.86	16.34	226.20
12	030601		89.00	78.83	0.00	0.00	122.95	19.64	221.42
12	039998		2.00	78.00	0.00	0.00	131.86	16.34	226.20
12	090401		733.00	130.88	25.03	0.00	77.71	23.97	257.59
12	090701		1029.00	62.82	48.51	0.00	88.47	49.15	248.95

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	090902		540.00	88.70	9.97	0.00	100.55	37.50	236.72
12	090903		2425.00	105.80	10.92	0.20	91.88	32.27	241.06
12	099997		8.00	90.00	40.88	0.00	61.79	37.22	229.88
12	099998		208.00	138.63	45.34	0.00	70.52	37.43	291.92
12	100101		0.00	0	0	0	0	0	0
12	100201		1575.00	169.87	27.40	0.32	81.72	25.82	305.14
12	100202		1534.00	96.64	33.55	0.00	80.77	30.52	241.49
12	100203		243.00	102.29	20.37	0.00	83.16	24.26	230.08
12	100299		56.00	29.45	1.48	0.00	58.40	24.92	114.25
12	100301		1006.00	67.21	14.76	0.00	86.21	34.85	203.02
12	100302		90.00	565.32	117.00	9.43	77.45	32.40	801.60
12	100303		9271.00	135.17	23.55	3.20	83.33	33.30	278.55
12	100304		3560.00	124.87	12.28	0.39	92.31	33.65	263.50
12	100305		3645.00	152.18	42.01	4.67	91.29	27.85	317.98
12	109994		6.00	79.33	3.00	0.00	102.31	27.11	211.75
12	109995		52.00	28.06	0.48	0.00	29.59	13.55	71.67
12	109997		906.00	239.10	16.52	0.58	85.60	26.19	367.99
12	109998		186.00	56.44	113.52	0.10	77.43	37.53	285.02
12	109999		148.00	39.42	0.68	0.00	29.59	13.55	83.23
12	110101		3923.00	77.41	11.00	0.18	83.90	28.87	201.36
12	110103		582.00	56.67	4.31	0.18	120.45	35.75	217.36

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	110201		47368.00	109.79	13.23	1.60	90.06	28.25	242.94
12	110202		354.00	89.88	10.69	0.00	110.13	32.80	243.50
12	110203		706.00	35.88	3.00	0.00	114.10	38.68	191.67
12	110301		1160.00	20.79	3.54	0.00	65.41	35.86	125.60
12	110501		1637.00	111.73	20.50	0.95	84.40	27.25	244.83
12	110601		12370.00	92.53	8.04	0.90	96.73	30.03	228.23
12	110801		8135.00	94.28	8.83	0.54	79.63	30.44	213.72
12	110802		6413.00	77.89	8.15	0.69	84.23	30.34	201.29
12	110803		107.00	60.07	23.42	0.00	69.90	15.55	168.95
12	110901		35822.00	108.63	16.09	1.09	87.41	28.19	241.40
12	111001		72.00	65.63	1.08	0.76	85.06	22.34	174.87
12	111002		871.00	89.29	6.63	2.49	78.06	19.93	196.39
12	111003		1971.00	138.36	13.07	1.57	86.55	28.27	267.81
12	111004		953.00	79.31	25.52	1.69	89.00	29.55	225.07
12	111099		2238.00	93.23	9.74	0.60	88.85	35.41	227.83
12	119998		33.00	79.30	25.52	1.70	89.00	29.55	225.06
12	120301		953.00	105.54	39.39	0.00	109.02	32.60	286.56
12	120401		17382.00	82.38	12.48	0.07	82.67	25.63	203.23
12	120409		770.00	64.25	10.33	0.28	76.25	22.63	173.75
12	120410		313.00	129.50	12.26	0.00	74.01	29.82	245.58
12	120412		2079.00	67.41	12.36	0.21	81.06	23.04	184.07
12	120413		1758.00	47.89	3.13	0.00	60.69	26.24	137.94

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	120500		231.00	63.47	35.70	0.00	116.41	19.53	235.10
12	120501		11003.00	106.92	43.23	0.44	93.31	39.56	283.46
12	120502		273.00	92.41	52.91	0.21	83.17	36.20	264.91
12	120503		22719.00	107.42	35.77	0.71	84.56	33.26	261.72
12	120504		19489.00	70.93	33.09	0.31	94.44	35.72	234.48
12	120505		237.00	79.41	35.71	0.00	85.34	24.68	225.14
12	120506		214.00	77.15	11.62	0.00	90.05	24.47	203.30
12	120507		659.00	132.29	36.53	1.25	97.74	35.23	303.04
12	129994		94.00	72.81	8.89	1.16	72.51	22.94	178.31
12	129996		256.00	95.12	17.34	0.45	76.22	20.70	209.83
12	129997		337.00	113.59	20.17	0.58	89.70	39.15	263.19
12	129998		771.00	383.91	84.33	4.66	93.21	34.46	600.57
12	129999		29.00	60.97	4.14	0.00	61.33	23.66	150.09
12	130501		27.00	131.07	40.44	0.00	90.85	28.70	291.07
12	131501		1551.00	86.56	19.60	1.49	85.55	25.30	218.50
12	131596		6.00	62.00	0.00	0.00	131.86	16.34	210.20
12	139998		1.00	924.00	655.00	16.00	77.96	20.38	1693.33
12	150000		686.00	107.24	33.18	2.34	82.38	30.72	255.87
12	150101		2523.00	129.78	19.22	8.91	83.19	29.03	270.13
12	150201		1199.00	122.78	23.93	0.00	84.02	32.50	263.24
12	150303		16965.00	141.31	28.09	6.29	83.45	28.72	287.86

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	150304		200.00	353.31	14.78	0.00	102.13	24.92	495.13
12	150310		816.00	50.14	16.05	1.54	97.84	23.95	189.52
12	150401		812.00	148.10	35.28	0.00	77.59	34.22	295.19
12	150403		1393.00	112.93	30.34	24.71	91.09	29.88	288.95
12	150404		292.00	91.77	26.08	0.01	80.44	32.61	230.92
12	150405		701.00	135.78	16.21	41.62	71.93	25.54	291.08
12	150410		2717.00	182.02	36.99	2.61	74.73	29.05	325.40
12	150411		5471.00	159.75	35.51	4.39	89.23	31.76	320.65
12	150503		1036.00	68.25	23.78	1.89	92.68	28.10	214.70
12	150505		114.00	198.79	16.71	10.09	124.27	44.98	394.83
12	150506		886.00	5.81	1.87	0.00	67.29	35.73	110.70
12	150507		312.00	38.32	25.29	0.00	105.48	44.72	213.81
12	150508		29.00	0.00	0.00	0.00	83.50	28.83	112.33
12	150611		858.00	100.54	24.87	0.59	82.56	26.96	235.51
12	150612		377.00	100.05	8.68	0.00	87.01	27.41	223.14
12	150613		2420.00	151.05	38.87	2.36	74.36	28.01	294.65
12	150701		5343.00	54.30	8.75	0.06	45.32	18.74	127.17
12	150702		2093.00	54.24	15.74	1.80	64.21	24.97	160.96
12	150805		682.00	263.61	41.97	2.00	86.47	30.13	424.18
12	150901		9172.00	33.80	8.80	0.00	30.00	13.79	86.39
12	150903		984.00	85.70	1.62	0.00	54.72	32.02	174.06
12	151001		12.00	673.00	113.67	0.00	77.59	34.22	898.47

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	151102		1269.00	114.64	21.09	0.02	84.19	32.44	252.38
12	151103		9.00	759.33	13.22	0.00	92.86	29.04	894.46
12	151201		3872.00	135.92	28.94	1.45	76.05	27.85	270.21
12	151202		535.00	180.02	50.65	0.00	102.84	38.56	372.07
12	151203		1601.00	134.14	63.03	0.36	79.31	27.76	304.60
12	151204		60.00	122.58	68.83	0.00	90.85	28.70	310.97
12	151301		11938.00	95.95	29.88	2.19	81.42	31.50	240.95
12	151302		15534.00	137.69	32.14	2.97	84.08	29.54	286.42
12	151303		6388.00	170.37	21.02	1.96	90.10	29.23	312.68
12	151304		569.00	145.76	30.69	0.01	78.76	26.64	281.88
12	151305		878.00	189.37	24.90	4.53	91.72	25.41	335.92
12	151306		513.00	79.03	46.93	3.04	75.12	26.40	230.52
12	159994		98.00	60.76	2.80	0.00	52.33	25.66	141.54
12	159995		512.00	248.36	45.63	8.85	88.25	27.06	418.14
12	159996		87.00	36.97	2.01	0.00	48.87	24.90	112.74
12	159997		784.00	91.99	32.68	6.99	66.47	25.43	223.56
12	159998		449.00	395.35	93.74	2.07	77.92	31.01	600.08
12	159999		9.00	839.11	21.33	0.00	85.16	29.75	975.35
12	160103		390.00	76.94	6.53	0.00	99.99	27.71	211.17
12	161601		35.00	146.29	71.54	0.00	74.91	34.20	326.94
12	161603		9052.00	93.54	17.26	2.66	96.75	30.57	240.77

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	190501		39.00	106.82	13.72	0.00	92.23	25.72	238.49
12	190504		231.00	41.18	13.40	0.00	112.02	46.10	212.71
12	190699		6212.00	43.91	3.90	0.00	71.89	23.89	143.58
12	190702		97.00	75.34	24.02	0.00	80.01	32.51	211.88
12	190706		294.00	223.34	6.69	0.00	99.86	26.72	356.62
12	190708		1514.00	84.45	15.43	0.14	90.08	30.85	220.96
12	190709		45494.00	85.30	16.04	0.27	92.89	32.14	226.64
12	190902		222.00	91.00	0.00	0.00	128.03	36.85	255.87
12	199994		75.00	74.72	4.68	0.00	90.22	23.65	193.27
12	199995		114.00	378.74	23.29	0.00	78.11	31.01	511.14
12	199997		980.00	175.48	22.39	0.17	83.56	25.17	306.78
12	199998		3333.00	277.56	31.88	0.65	95.21	34.22	439.52
12	199999		224.00	152.41	32.05	0.93	77.21	27.68	290.28
12	200205		26.00	48.62	1.96	0.00	83.50	28.83	162.91
12	220301		956.00	105.80	13.51	0.67	93.05	32.42	245.45
12	220302		14979.00	83.36	19.85	0.07	101.96	30.94	236.18
12	220303		2074.00	40.17	9.22	0.58	113.95	29.44	193.36
12	229997		272.00	131.61	13.13	0.49	118.28	38.82	302.33
12	229998		368.00	249.06	35.47	0.04	100.45	33.70	418.72
12	229999		123.00	0.00	20.15	0.00	154.49	34.22	208.86
12	230401		15671.00	74.18	15.48	0.03	90.57	29.75	210.00
12	230501		1.00	188.00	80.00	0.00	78.13	25.47	371.60

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	231001		1179.00	76.90	10.02	0.01	96.49	29.06	212.49
12	231101		13092.00	120.61	11.80	0.60	94.55	31.71	259.27
12	239994		2.00	0.00	101.00	0.00	114.24	26.02	241.26
12	240105		5203.00	60.00	15.11	0.21	96.20	34.28	205.80
12	249995		68.00	201.37	78.38	0.00	84.86	28.71	393.32
12	249997		443.00	206.43	10.00	0.01	93.71	27.02	337.17
12	249998		1.00	90.00	45.00	0.00	61.79	37.22	234.01
12	250301		2907.00	107.69	8.63	0.00	88.72	24.44	229.49
12	259997		156.00	177.13	5.24	0.00	88.29	21.65	292.32
12	259998		49.00	229.43	26.84	0.00	95.47	28.32	380.05
12	260101		1796.00	92.80	11.03	0.00	101.83	28.35	234.01
12	260301		60.00	255.58	29.57	0.00	77.96	20.38	383.48
12	260403		3703.00	78.33	14.20	0.33	86.87	32.10	211.83
12	260910		3607.00	79.34	30.81	0.44	105.03	33.26	248.88
12	261001		6132.00	122.73	38.94	1.29	87.81	30.28	281.04
12	270301		46513.00	76.55	12.56	0.33	83.48	28.85	201.76
12	270501		111.00	178.12	33.53	0.00	81.92	30.09	323.66
12	310301		345.00	144.66	31.92	3.03	100.59	31.77	311.97
12	310501		680.00	82.25	14.04	6.07	99.51	33.21	235.08
12	310505		180.00	76.56	19.21	0.00	109.56	24.28	229.61
12	319994		297.00	72.52	23.07	4.53	75.67	18.46	194.24

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	319997		22.00	71.09	22.59	4.45	75.67	18.46	192.27
12	319998		51.00	109.76	81.24	3.96	77.48	34.15	306.59
12	319999		3.00	1296.33	412.33	81.00	75.67	18.46	1883.80
12	380101		125.00	92.84	4.32	0.30	105.20	30.46	233.11
12	380103		4.00	10.75	0.75	0.00	29.59	13.55	54.63
12	400101		476.00	151.66	27.67	5.98	92.82	29.44	307.57
12	400401		69.00	78.36	29.67	0.00	89.00	29.55	226.58
12	400501		86.00	32.47	63.35	0.00	113.26	34.90	243.97
12	400801		2885.00	113.92	28.75	2.53	93.97	34.95	274.12
12	410101		251.00	93.99	71.59	60.58	123.27	47.15	396.57
12	410401		177.00	472.05	13.16	3.42	121.77	32.59	642.98
12	419996		30.00	526.07	90.93	0.00	77.59	34.22	728.81
12	419997		19.00	36.95	2.00	0.00	48.87	24.90	112.71
12	420101		2656.00	79.56	12.89	0.00	90.78	26.01	209.23
12	430102		6246.00	63.39	13.31	0.00	87.27	31.62	195.58
12	430103		1170.00	66.80	12.96	0.00	91.26	34.00	205.02
12	430106		855.00	121.31	24.30	0.06	95.03	32.48	273.19
12	430107		62933.00	51.54	10.42	0.13	90.67	30.75	183.51
12	430109		4450.00	27.74	6.31	0.49	86.01	25.32	145.88
12	430199		592.00	45.93	6.74	0.00	114.10	31.85	198.61
12	430201		10495.00	44.54	36.83	1.75	91.41	30.63	205.16
12	430202		4237.00	60.89	44.03	1.21	97.37	31.03	234.52

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	430203		14500.00	51.50	32.77	0.79	90.80	29.66	205.51
12	430301		2181.00	62.42	17.36	0.00	97.26	30.14	207.18
12	439994		357.00	108.10	36.40	0.00	105.13	26.53	276.16
12	439995		63.00	240.38	190.68	0.00	98.01	27.59	556.66
12	439997		4571.00	15.40	6.55	0.15	111.03	27.97	161.10
12	439998		1334.00	207.79	32.11	0.05	97.85	30.54	368.34
12	439999		26.00	174.69	32.15	0.15	57.59	25.66	290.25
12	440401		15.00	122.33	22.00	0.00	90.85	28.70	263.88
12	440501		169.00	67.83	22.32	0.00	92.77	28.02	210.94
12	440701		7554.00	80.57	11.97	0.36	88.46	28.36	209.72
12	449995		23.00	762.52	41.04	0.70	79.11	24.62	908.00
12	449997		462.00	62.00	3.66	0.00	73.74	25.66	165.06
12	449998		1007.00	333.90	36.29	0.18	100.21	35.60	506.18
12	449999		56.00	54.88	14.34	0.00	51.70	20.59	141.50
12	450701		270.00	98.41	30.42	0.00	75.54	25.24	229.61
12	451101		429.00	68.47	8.32	0.00	94.94	29.99	201.73
12	460000		522.00	176.21	49.42	0.00	90.16	43.32	359.10
12	460101		2058.00	73.81	31.54	0.00	78.49	37.25	221.08
12	460199		184.00	13.58	3.57	0.00	98.60	37.76	153.51
12	460201		11586.00	83.73	17.71	2.31	89.04	32.64	225.42
12	460299		4142.00	25.09	9.37	0.00	77.90	28.14	140.50

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	460302		16779.00	52.48	17.00	2.63	84.61	28.85	185.57
12	460303		2372.00	91.72	36.45	0.00	103.94	50.86	282.97
12	460399		7695.00	10.57	13.35	0.19	88.88	28.36	141.34
12	460401		874.00	85.34	31.37	1.94	116.68	35.18	270.52
12	460402		396.00	23.73	1.95	1.36	78.19	27.19	132.43
12	460403		2825.00	115.94	23.69	1.34	95.95	30.55	267.48
12	460405		50.00	149.60	62.34	3.44	93.43	37.28	346.09
12	460408		1655.00	53.65	16.71	0.00	82.82	33.92	187.09
12	460499		97.00	62.09	34.54	0.00	51.26	26.97	174.86
12	460503		3136.00	54.63	20.94	0.54	87.47	36.02	199.60
12	460599		313.00	0.00	0.19	0.00	65.47	35.80	101.45
12	469994		395.00	88.66	31.74	0.00	97.12	48.35	265.86
12	469996		0.00	0	0	0	0	0	0
12	469997		63.00	462.22	33.90	0.79	94.35	34.24	625.51
12	469998		192.00	100.05	30.99	0.39	101.86	28.22	261.52
12	469999		21.00	434.33	20.71	1.76	107.79	48.64	613.23
12	470101		42.00	108.76	2.52	0.00	99.62	27.36	238.26
12	470103		1933.00	125.75	28.85	2.11	68.10	27.00	251.81
12	470104		6795.00	111.62	10.53	1.48	85.48	28.70	237.81
12	470105		5478.00	136.55	29.13	0.98	85.22	31.58	283.45
12	470106		42.00	121.17	47.88	0.00	78.13	25.47	272.65
12	470199		1065.00	55.61	4.70	2.93	87.78	39.49	190.52

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	470201		29493.00	118.50	33.76	3.33	90.29	32.71	278.59
12	470302		1541.00	115.54	26.91	5.69	76.28	29.94	254.37
12	470303		4872.00	103.78	45.61	7.31	89.25	38.43	284.39
12	470499		60.00	7.98	0.42	0.00	29.59	13.55	51.53
12	470501		326.00	123.75	43.08	0.00	65.57	25.60	258.00
12	470603		10371.00	97.82	30.12	1.35	89.88	30.40	249.58
12	470604		57629.00	126.66	25.81	2.86	86.63	32.38	274.34
12	470605		5908.00	137.74	44.03	0.33	74.54	30.59	287.22
12	470606		309.00	130.57	21.94	0.84	86.20	34.45	274.00
12	470609		4341.00	115.28	73.15	1.39	87.21	30.45	307.48
12	479994		139.00	128.60	49.94	24.21	93.19	34.35	330.28
12	479995		578.00	206.58	20.81	1.03	69.40	23.52	321.34
12	479996		591.00	114.02	17.36	4.19	86.07	25.93	247.57
12	479997		448.00	71.81	13.00	4.31	64.82	21.48	175.43
12	479998		1829.00	202.95	43.68	2.85	74.72	30.91	355.11
12	479999		25.00	85.64	39.04	3.36	94.17	33.94	256.15
12	480501		268.00	229.67	53.89	0.00	60.19	23.51	367.27
12	480503		6339.00	106.38	26.71	0.70	80.98	29.53	244.31
12	480506		4120.00	54.31	11.84	2.38	94.01	34.17	196.71
12	480507		224.00	191.92	164.52	0.13	65.65	25.80	448.03
12	480508		34888.00	93.68	48.07	1.97	83.62	29.91	257.26

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	480520		675.00	159.06	32.12	6.64	71.85	27.37	297.04
12	480599		45.00	454.87	237.98	0.00	74.91	34.20	801.95
12	489995		433.00	223.09	192.40	1.27	80.78	33.68	531.23
12	489997		1140.00	112.14	35.57	2.80	90.67	30.73	271.91
12	489998		241.00	204.38	43.39	1.47	87.58	30.99	367.81
12	489999		36.00	32.75	1.83	0.00	29.59	13.55	77.72
12	490101		6.00	0.00	111.00	0.00	83.50	28.83	223.33
12	490102		515.00	44.52	32.55	20.52	84.21	34.78	216.59
12	490105		48.00	78.35	29.67	0.00	89.00	29.55	226.57
12	490107		321.00	48.55	32.73	15.20	87.97	33.72	218.17
12	490202		2000.00	3.55	11.87	0.00	78.01	34.07	127.50
12	490205		21889.00	47.05	64.03	5.09	98.76	28.07	243.00
12	490299		23.00	13.61	0.00	0.00	56.23	13.00	82.84
12	499998		403.00	179.80	113.53	36.50	88.66	26.21	444.70
12	500101		96.00	36.97	2.01	0.00	48.87	24.90	112.74
12	500401		16330.00	144.74	20.84	3.62	86.98	28.86	285.04
12	500406		7293.00	130.66	18.55	0.79	90.39	30.27	270.66
12	500407		1142.00	127.26	12.08	0.26	101.15	28.01	268.76
12	500408		2934.00	149.45	20.09	0.11	99.42	31.91	300.97
12	500409		18.00	258.44	5.11	0.00	107.10	25.51	396.16
12	500502		209.00	54.78	39.58	0.00	107.29	60.38	262.03
12	500602		536.00	150.76	22.25	0.01	81.52	26.68	281.21

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	500605		99.00	93.11	10.06	0.03	84.28	24.05	211.53
12	500901		449.00	120.04	18.20	0.00	105.53	36.67	280.44
12	500904		166.00	78.55	7.56	2.53	110.03	43.74	242.41
12	509995		137.00	215.58	146.55	0.00	79.24	24.65	466.02
12	509997		185.00	272.50	32.11	1.44	85.79	35.49	427.33
12	509998		128.00	463.43	64.69	3.36	75.85	27.41	634.73
12	510000		284.00	39.46	0.00	0.00	114.24	26.02	179.73
12	510202		252.00	0.00	1.37	0.00	112.02	46.10	159.49
12	510203		1420.00	96.14	26.57	0.00	77.96	20.38	221.05
12	510601		6746.00	194.10	64.51	4.87	89.40	36.76	389.63
12	510602		8108.00	311.71	130.81	10.45	94.52	33.29	580.79
12	510702		2378.00	73.31	16.74	0.56	86.05	30.30	206.96
12	510703		532.00	83.55	13.30	0.61	90.75	29.23	217.44
12	510705		260.00	88.98	12.23	0.00	103.63	26.07	230.91
12	510706		32.00	64.31	68.78	0.00	93.05	28.45	254.59
12	510707		19526.00	80.86	18.20	1.08	86.72	27.29	214.15
12	510708		585.00	92.32	26.45	0.06	72.94	27.97	219.74
12	510710		39438.00	64.33	20.17	0.28	87.45	29.04	201.28
12	510713		3220.00	83.00	27.66	1.22	83.71	26.65	222.24
12	510714		1012.00	98.18	27.06	4.73	99.39	27.57	256.94
12	510716		17.00	27.35	2.47	8.29	80.91	31.22	150.25

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	510801		7590.00	101.61	23.73	0.91	97.98	30.12	254.35
12	510803		5120.00	136.08	45.51	0.00	101.82	32.82	316.23
12	510805		5865.00	51.07	47.78	0.56	92.65	32.24	224.30
12	510806		6576.00	201.17	47.99	8.25	79.47	29.74	366.62
12	510808		3336.00	170.75	95.76	0.02	83.76	35.59	385.87
12	510901		504.00	193.17	53.13	3.39	109.69	31.98	391.35
12	510902		437.00	79.66	44.91	1.28	77.59	26.58	230.01
12	510903		75.00	0.00	66.37	0.00	100.07	30.80	197.24
12	510904		58580.00	35.87	24.97	0.31	93.77	28.68	183.60
12	510905		1182.00	109.98	31.60	4.00	86.00	36.11	267.70
12	510907		19990.00	145.71	36.46	2.11	89.40	29.36	303.04
12	510908		9573.00	120.24	47.72	6.60	85.10	33.48	293.14
12	510909		5455.00	254.91	69.64	1.85	93.02	33.75	453.17
12	510910		4123.00	176.77	41.13	6.24	92.21	33.23	349.58
12	510911		883.00	190.13	16.61	0.00	102.65	40.88	350.26
12	510912		764.00	411.72	40.34	0.00	102.51	40.80	595.37
12	510913		3.00	14.00	0.00	0.00	131.86	16.34	162.20
12	511004		5972.00	152.56	62.93	5.63	85.42	27.66	334.19
12	511009		355.00	44.39	9.48	0.00	86.50	31.41	171.78
12	511501		11277.00	71.66	13.05	0.21	96.98	29.20	211.10
12	511502		3479.00	56.90	33.84	0.12	88.34	29.89	209.10
12	511601		125704.00	239.20	36.73	2.06	91.59	31.02	400.59

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	511612		2512.00	231.04	29.13	0.00	69.60	28.05	357.82
12	511613		37994.00	149.36	34.00	0.11	81.79	30.87	296.14
12	511614		82941.00	92.87	26.62	0.32	89.23	29.23	238.27
12	511803		602.00	107.99	30.56	0.00	90.30	48.68	277.52
12	512602		649.00	51.37	1.12	0.00	29.59	13.55	95.62
12	512604		357.00	53.25	16.94	3.33	75.67	18.46	167.64
12	513104		2518.00	40.61	13.79	0.18	95.41	29.16	179.15
12	513501		10797.00	91.38	57.16	1.31	86.17	28.95	264.97
12	513699		357.00	115.48	19.20	0.00	109.56	24.28	268.52
12	513704		4.00	79.25	3.00	0.00	102.31	27.11	211.67
12	519994		1210.00	102.72	47.65	0.43	95.20	32.68	278.67
12	519995		151.00	147.87	185.44	8.97	53.12	22.49	417.89
12	519996		1069.00	156.62	45.22	8.49	82.75	29.71	322.79
12	519997		4416.00	26.07	6.67	0.46	54.17	19.19	106.56
12	519998		24718.00	189.55	52.29	3.62	91.56	33.37	370.38
12	519999		2732.00	69.54	40.20	0.70	78.47	23.82	212.74
12	520101		3225.00	98.13	2.95	0.00	84.96	28.57	214.61
12	520201		21708.00	71.08	11.79	0.25	85.46	27.81	196.38
12	520202		72.00	37.50	16.96	0.00	80.94	27.35	162.74
12	520203		1345.00	64.87	38.56	0.56	101.44	30.22	235.65
12	520204		3225.00	86.19	17.72	0.53	84.68	30.89	220.01

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	520205		1874.00	68.68	16.73	0.81	104.66	32.27	223.15
12	520207		39.00	121.62	38.33	0.00	74.91	34.20	269.06
12	520208		114.00	63.55	5.18	0.00	102.01	31.63	202.38
12	520302		23399.00	92.72	10.97	0.12	90.24	28.97	223.01
12	520401		25887.00	94.56	15.90	0.89	87.20	30.00	228.55
12	520402		72.00	53.82	10.35	0.58	125.01	32.37	222.13
12	520406		150.00	79.33	2.93	0.00	102.31	27.11	211.68
12	520407		63255.00	82.05	14.97	0.70	89.40	32.16	219.28
12	520408		30370.00	78.93	15.33	0.70	81.18	30.52	206.65
12	520409		2732.00	59.65	39.64	0.39	67.38	26.01	193.08
12	520411		540.00	93.87	3.01	0.15	94.86	26.25	218.14
12	520701		7538.00	67.55	12.20	0.07	90.55	29.22	199.58
12	520703		702.00	62.05	10.11	0.00	103.86	26.07	202.08
12	520803		3125.00	90.07	18.92	0.15	89.34	28.13	226.61
12	520807		888.00	90.34	29.36	0.00	98.52	31.79	250.01
12	520901		306.00	90.37	51.47	0.00	77.59	34.22	253.65
12	520902		4180.00	90.32	30.35	0.49	93.42	32.63	247.21
12	520903		246.00	92.65	46.06	0.00	88.89	30.70	258.31
12	520904		237.00	86.32	31.65	0.43	74.98	28.06	221.44
12	521001		6462.00	75.89	15.48	0.28	89.16	29.01	209.82
12	521002		502.00	58.88	4.84	0.00	83.54	32.50	179.75
12	521003		5833.00	71.23	7.89	0.14	89.60	32.82	201.69

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
12	521101		831.00	109.43	12.42	0.05	104.97	27.93	254.80
12	521401		4411.00	108.15	7.53	0.31	81.96	25.02	222.96
12	521402		1156.00	54.88	4.86	0.44	84.32	23.83	168.33
12	521501		3058.00	89.67	25.01	0.00	83.29	27.19	225.16
12	521803		676.00	85.19	12.14	0.56	87.70	30.48	216.07
12	521804		1887.00	90.08	8.44	0.07	90.29	31.83	220.72
12	521902		1373.00	109.55	34.56	0.17	95.38	28.74	268.40
12	521905		2046.00	91.44	15.35	0.65	78.28	22.44	208.15
12	521907		234.00	76.26	59.89	0.38	105.53	57.26	299.32
12	521909		60.00	129.43	3.78	0.00	70.10	27.20	230.52
12	529994		1398.00	63.88	7.42	0.62	83.57	23.49	178.99
12	529995		253.00	388.39	58.70	0.54	111.57	40.54	599.74
12	529996		214.00	1647.85	173.56	2.41	103.72	34.71	1962.24
12	529997		2134.00	121.13	16.72	0.93	97.19	30.11	266.09
12	529998		3555.00	200.06	40.34	2.73	82.55	28.07	353.75
12	529999		637.00	220.53	60.37	0.48	81.16	28.20	390.74
14	320101		1153.00	73.53	43.85	0.00	73.98	31.07	222.43
14	320103		161480.00	85.85	13.05	0.39	96.99	31.96	228.24
14	320104		464627.00	53.15	8.78	0.21	94.18	31.10	187.42
14	320105		141.00	172.33	42.41	0.00	74.91	34.20	323.85
14	320106		158.00	58.16	13.98	0.78	69.28	19.32	161.52

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
14	320113		96563.00	75.77	19.76	0.57	94.70	32.29	223.09
15	161101		3.00	100.00	0.00	0.00	154.49	34.22	288.71
15	320107		3.00	62.33	2.33	0.00	61.33	23.66	149.66
15	320199		29.00	59.07	7.83	0.00	55.43	33.78	156.11
15	480702		26.00	162.77	21.73	0.00	89.00	29.55	303.05
15	500101		7.00	120.00	0.00	0.00	154.49	34.22	308.71
15	500407		6.00	50.00	0.00	0.00	154.49	34.22	238.71
15	500504		3.00	0.00	0.00	0.00	154.49	34.22	188.71
15	520803		1.00	0.00	0.00	0.00	154.49	34.22	188.71
16	010101		48.00	189.44	28.54	0.00	67.79	27.42	313.19
16	010201		194.00	199.91	79.65	0.00	66.43	24.00	369.98
16	010301		68.00	592.84	97.76	0.00	51.85	24.09	766.54
16	010302		574.00	22.41	9.33	0.00	81.54	27.81	141.09
16	010304		21.00	177.76	87.52	0.19	57.59	25.66	348.73
16	010505		204.00	46.77	40.97	0.00	78.59	26.93	193.26
16	010507		493.00	21.86	15.19	0.00	83.50	28.83	149.38
16	010601		193.00	44.83	135.26	0.26	63.71	24.08	268.13
16	010602		9.00	414.78	204.22	0.44	57.59	25.66	702.69
16	010603		603.00	73.01	99.58	0.22	61.02	24.11	257.95
16	010604		150.00	59.05	159.27	0.36	57.59	25.66	301.93
16	010605		337.00	32.95	141.78	0.32	57.59	25.66	258.31
16	010607		150.00	38.57	122.51	0.28	57.59	25.66	244.62

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	019999		29.00	17.66	5.86	0.00	83.50	28.83	135.85
16	030101		232.00	44.93	6.44	0.69	65.62	23.48	141.15
16	030601		359.00	32.73	24.42	0.00	78.59	26.93	162.68
16	090401		2.00	0.00	0.00	0.00	154.49	34.22	188.71
16	090701		3.00	0.00	47.67	0.00	90.85	28.70	167.22
16	090902		17.00	0.00	43.41	0.00	91.39	28.82	163.63
16	100202		20.00	79.35	2.95	0.00	102.31	27.11	211.72
16	100301		5.00	155.20	27.80	4.00	80.91	31.22	299.14
16	100303		274.00	98.92	98.17	0.35	84.25	29.78	311.47
16	100304		13.00	45.85	13.08	0.00	83.50	28.83	171.26
16	100305		465.00	80.94	21.83	0.00	63.90	24.14	190.81
16	110101		175.00	52.23	31.65	0.01	74.76	25.98	184.63
16	110201		426.00	38.04	42.25	0.39	94.27	30.26	205.20
16	110202		525.00	74.50	28.38	0.46	97.03	28.62	228.98
16	110203		85.00	41.79	20.21	0.00	105.13	29.20	196.33
16	110301		1203.00	71.05	33.30	0.30	87.03	32.43	224.10
16	110401		72.00	40.42	63.82	0.00	91.83	28.59	224.65
16	110601		1319.00	66.30	44.73	0.93	84.88	32.40	229.24
16	110602		72.00	9.28	21.42	0.00	102.31	24.57	157.57
16	110801		509.00	27.59	62.22	0.48	95.41	33.98	219.68
16	110802		863.00	66.78	35.49	0.01	80.88	28.57	211.73

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	110803		1.00	0.00	0.00	0.00	154.49	34.22	188.71
16	110901		1058.00	82.86	45.35	0.01	116.23	33.33	277.77
16	111001		168.00	72.26	22.36	0.26	145.74	34.42	275.03
16	111003		54.00	192.44	101.43	0.00	128.03	36.85	458.75
16	111004		3.00	0.00	47.67	0.00	90.85	28.70	167.22
16	111099		67.00	32.85	7.76	0.30	141.40	33.34	215.65
16	119997		56.00	16.50	32.23	0.02	67.95	26.62	143.32
16	120401		110.00	75.85	4.19	0.00	65.57	24.14	169.74
16	120402		61.00	41.39	0.00	0.00	154.49	34.22	230.11
16	120500		30.00	55.23	40.30	0.00	78.59	26.93	201.06
16	120501		27.00	0.00	88.04	0.00	88.80	48.55	225.39
16	120502		50.00	66.82	42.22	3.58	85.63	31.79	230.03
16	120503		96.00	279.44	86.15	0.00	77.82	34.52	477.92
16	120504		2166.00	51.37	30.24	0.41	87.65	28.31	197.98
16	129994		257.00	301.88	13.19	0.01	92.86	29.04	436.98
16	129996		76.00	71.72	21.26	0.78	122.24	27.80	243.81
16	130501		255.00	133.65	33.81	0.02	67.17	31.15	265.80
16	131009		11.00	0.00	61.82	0.00	83.50	28.83	174.15
16	131200		1002.00	95.81	26.24	0.00	83.88	30.70	236.64
16	131501		151.00	12.27	69.55	0.45	81.97	42.32	206.56
16	131596		355.00	17.14	1.34	0.00	136.41	31.87	186.77
16	139997		35.00	1696.31	184.94	0.00	48.87	24.90	1955.02

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	150303		107.00	191.64	49.39	3.56	78.54	30.78	353.92
16	150304		11.00	0.82	18.91	0.00	109.56	24.28	153.57
16	150310		99.00	193.85	25.85	0.00	58.40	24.92	303.02
16	150403		81.00	170.22	45.51	5.77	80.91	31.22	333.63
16	150410		149.00	81.18	31.67	4.38	80.91	31.22	229.37
16	150411		509.00	28.33	30.85	3.00	83.00	30.69	175.87
16	150503		561.00	36.02	17.87	0.41	85.25	40.94	180.49
16	150505		57.00	35.70	25.46	0.00	79.68	26.84	167.68
16	150506		376.00	24.94	25.13	0.00	81.07	34.92	166.06
16	150508		154.00	10.16	9.11	0.00	80.12	30.16	129.55
16	150612		32.00	94.38	50.19	0.09	65.90	26.42	236.98
16	150613		920.00	638.46	123.50	0.04	53.88	26.36	842.24
16	150701		6428.00	51.05	21.42	0.00	65.77	23.02	161.26
16	150702		436.00	23.68	34.47	1.22	81.96	28.37	169.69
16	150703		33.00	0.00	47.61	0.00	90.85	28.70	167.16
16	150805		88.00	110.47	37.06	0.00	63.60	24.19	235.31
16	150901		17527.00	84.13	18.40	0.00	30.45	14.06	147.03
16	151201		78.00	176.77	42.09	5.42	80.91	31.22	336.42
16	151202		24.00	46.17	60.42	0.00	61.33	23.66	191.57
16	151301		166.00	113.69	25.66	0.51	98.12	26.48	264.46
16	151302		438.00	57.99	48.36	0.04	107.73	33.53	247.64

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	151303		41.00	359.12	69.20	4.34	66.52	20.66	519.83
16	159994		57.00	23.09	4.16	0.00	78.59	26.93	132.77
16	159996		4.00	0.00	0.00	0.00	154.49	34.22	188.71
16	160103		223.00	0.95	60.76	0.00	93.03	41.56	196.30
16	161601		85.00	46.64	27.24	0.00	73.31	27.68	174.86
16	161603		336.00	41.89	25.50	0.13	91.44	29.23	188.19
16	190000		6.00	27.33	0.00	0.00	61.33	23.66	112.32
16	190604		46.00	7.00	27.00	0.00	131.86	16.34	182.20
16	190699		1258.00	80.42	11.44	0.00	70.10	27.20	189.17
16	190706		232.00	22.42	14.42	0.31	47.14	18.75	103.04
16	190708		63.00	3.00	3.63	0.00	79.90	30.68	117.21
16	190709		365.00	16.20	8.10	0.52	87.88	27.76	140.47
16	190799		30.00	201.10	135.10	0.00	77.96	20.38	434.53
16	190999		1.00	0.00	0.00	0.00	154.49	34.22	188.71
16	220301		35.00	2.74	18.31	0.00	78.71	32.50	132.27
16	220302		269.00	38.75	52.58	0.64	88.66	40.07	220.68
16	230401		211.00	11.34	17.60	0.00	129.27	32.53	190.74
16	230501		53.00	25.58	7.94	0.00	138.11	29.64	201.27
16	231001		752.00	88.28	56.54	0.14	103.06	37.59	285.61
16	231101		525.00	66.41	27.21	0.04	107.13	41.71	242.50
16	240105		3839.00	49.47	14.21	0.41	74.49	27.69	166.28
16	250301		82.00	29.39	14.04	0.00	128.03	36.85	208.30

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	260403		18.00	0.00	115.56	0.00	88.80	48.55	252.91
16	261001		42.00	182.21	21.00	0.00	78.13	25.47	306.82
16	270301		1125.00	94.79	23.16	0.17	88.55	27.67	234.34
16	270501		14.00	0.00	28.29	0.00	88.80	48.55	165.64
16	310301		62.00	0.00	0.00	0.00	154.49	34.22	188.71
16	310501		2675.00	24.18	10.48	0.02	79.55	27.16	141.39
16	319996		50.00	40.30	40.28	0.00	74.38	22.93	177.89
16	319998		38.00	28.29	13.42	0.00	83.50	28.83	154.04
16	319999		34.00	542.71	25.00	0.00	83.50	28.83	680.04
16	320107		709.00	127.01	25.93	3.18	82.71	29.39	268.22
16	320199		168.00	36.90	39.34	0.00	68.55	17.41	162.21
16	360119		7.00	0.00	0.00	0.00	107.10	25.51	132.61
16	419996		3.00	169.33	28.33	0.00	114.24	26.02	337.93
16	420101		208.00	237.22	120.38	0.00	123.61	31.81	513.02
16	430102		287.00	6.79	8.45	0.00	78.59	26.93	120.76
16	430103		41.00	92.78	0.71	0.00	68.55	17.41	179.45
16	430106		64.00	76.11	8.39	0.00	72.39	19.35	176.23
16	430107		2966.00	38.66	10.34	0.01	82.87	31.21	163.09
16	430109		619.00	29.77	20.14	0.00	93.75	36.24	179.90
16	430199		752.00	0.39	47.36	0.00	90.67	28.61	167.03
16	430201		20.00	136.10	22.40	2.85	68.55	17.41	247.31

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	430202		76.00	65.59	27.74	3.99	80.91	31.22	209.45
16	430203		1318.00	220.83	39.73	0.61	74.25	28.62	364.05
16	430301		609.00	23.26	15.86	0.19	79.75	27.07	146.14
16	439996		15.00	0.00	0.00	0.00	88.80	48.55	137.35
16	440000		30.00	8.03	0.53	0.00	100.55	25.49	134.61
16	440701		197.00	42.90	22.81	0.64	75.62	28.32	170.29
16	450101		63.00	20.14	2.14	0.00	67.20	24.66	114.14
16	450701		10.00	225.00	0.00	0.00	107.10	25.51	357.61
16	451101		12.00	63.75	41.50	0.00	80.23	27.57	213.04
16	460000		1.00	29.00	0.00	0.00	154.49	34.22	217.71
16	460101		32.00	0.00	0.00	0.00	154.49	34.22	188.71
16	460201		410.00	85.64	26.95	10.25	145.57	34.39	302.81
16	460302		62.00	49.42	30.73	2.23	102.49	32.53	217.38
16	460401		52.00	50.42	21.83	0.00	120.19	46.34	238.78
16	460403		2101.00	112.66	35.84	0.09	67.84	25.08	241.50
16	460503		50.00	44.72	32.74	0.00	96.74	48.80	222.99
16	469994		85.00	43.94	27.74	3.99	80.91	31.22	187.81
16	469996		272.00	18.74	43.20	0.48	79.19	37.17	178.77
16	470101		280.00	0.00	17.50	0.04	57.87	25.79	101.20
16	470103		1051.00	6.99	8.46	0.00	78.59	26.94	120.99
16	470104		130.00	65.40	63.48	0.98	87.33	32.59	249.79
16	470105		910.00	34.16	2.11	0.00	29.80	13.64	79.71

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	470106		361.00	4.99	45.68	0.00	92.46	45.31	188.44
16	470110		0.00	0	0	0	0	0	0
16	470201		3334.00	20.88	10.18	0.07	85.69	45.55	162.37
16	470303		656.00	20.73	9.54	0.01	89.26	48.04	167.58
16	470403		57.00	35.53	10.42	0.00	88.80	48.55	183.30
16	470501		895.00	15.08	4.43	0.00	88.80	48.55	156.86
16	470603		78.00	97.73	24.06	0.00	112.02	46.10	279.92
16	470604		206.00	71.50	57.16	0.00	101.34	24.92	254.92
16	470605		218.00	193.44	131.00	0.00	74.91	34.20	433.55
16	470606		107.00	85.27	38.96	0.49	68.21	20.81	213.75
16	470611		11.00	3.64	18.91	0.00	109.56	24.28	156.39
16	479996		51.00	13.96	106.08	0.25	96.59	36.82	253.70
16	480303		23.00	50.09	23.17	0.00	78.59	26.93	178.78
16	480503		38.00	0.00	107.82	0.00	88.35	42.20	238.36
16	480506		8.00	59.50	34.75	0.00	111.35	22.52	228.12
16	480507		24.00	162.79	21.71	0.00	89.00	29.55	303.05
16	480508		2393.00	37.15	82.35	0.31	75.67	28.11	223.59
16	480702		443.00	71.43	1.25	0.00	72.38	20.33	165.40
16	490102		15.00	0.00	133.33	0.00	78.13	25.47	236.93
16	490107		116.00	56.66	4.59	0.00	74.07	28.69	164.01
16	490202		117.00	31.09	8.44	0.00	78.59	26.93	145.05

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	490205		4057.00	142.05	134.83	0.59	89.00	26.98	393.44
16	490299		721.00	19.04	28.68	0.01	71.07	27.45	146.26
16	499996		11.00	0.00	64.73	0.00	70.10	27.20	162.03
16	500101		162.00	13.78	0.00	0.00	83.99	24.83	122.60
16	500201		24.00	64.67	40.96	0.00	78.59	26.93	211.15
16	500401		696.00	48.52	28.27	0.00	98.71	31.80	207.30
16	500402		4.00	23.50	64.25	0.25	88.11	29.19	205.31
16	500406		232.00	33.90	36.28	0.00	87.59	28.61	186.38
16	500409		6.00	85.00	2.00	0.00	131.86	16.34	235.20
16	500602		4.00	0.00	427.75	0.00	100.07	30.80	558.62
16	500605		135.00	10.83	18.36	0.00	78.59	26.93	134.72
16	500901		251.00	0.00	0.00	0.00	154.49	34.22	188.71
16	500904		42.00	2.24	2.71	0.00	150.94	34.05	189.94
16	509994		2.00	29.50	0.00	0.00	154.49	34.22	218.21
16	510000		58.00	25.00	0.00	0.00	61.33	23.66	109.99
16	510601		810.00	107.56	43.04	1.08	72.22	28.28	252.18
16	510602		180.00	157.41	29.42	0.00	110.86	33.05	330.74
16	510603		15.00	22.53	3.80	0.00	114.24	26.02	166.60
16	510702		241.00	3.53	59.52	0.00	83.55	28.83	175.44
16	510703		88.00	15.34	11.60	0.00	83.50	28.83	139.28
16	510707		1683.00	57.20	74.24	0.47	90.33	40.66	262.90
16	510708		625.00	125.40	23.16	0.46	95.13	29.48	273.64

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	510709		873.00	22.24	34.34	0.00	76.05	36.59	169.22
16	510713		194.00	108.07	14.02	0.00	70.62	18.46	211.17
16	510714		1.00	0.00	48.00	0.00	90.85	28.70	167.55
16	510801		242.00	127.26	22.69	2.57	76.85	26.63	256.00
16	510805		2209.00	39.07	83.37	0.19	95.97	33.37	251.97
16	510806		20.00	343.30	39.80	3.60	81.70	32.96	501.36
16	510808		389.00	42.93	42.31	0.00	104.39	32.18	221.81
16	510810		1369.00	6.72	11.30	0.00	78.70	27.17	123.90
16	510901		206.00	46.41	25.48	0.68	109.42	25.69	207.68
16	510902		326.00	179.85	15.94	0.94	75.08	26.03	297.84
16	510903		195.00	245.53	42.33	2.20	75.79	31.07	396.92
16	510904		32230.00	69.47	17.10	0.08	76.51	22.91	186.07
16	510907		209.00	90.33	69.32	0.00	80.00	30.25	269.90
16	510908		92.00	17.66	14.02	1.30	80.23	30.86	144.08
16	510911		171.00	11.46	45.51	0.00	88.80	48.55	194.33
16	510913		114.00	188.81	21.54	2.52	80.90	31.21	324.97
16	511004		1582.00	70.17	22.06	0.13	82.69	27.75	202.80
16	511009		255.00	65.80	149.79	0.00	109.06	33.39	358.04
16	511011		137.00	29.80	12.42	0.00	83.50	28.83	154.55
16	511501		282.00	47.36	40.48	0.05	79.13	26.70	193.72
16	511502		1232.00	13.79	47.36	0.00	86.10	29.79	177.04

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	511601		3417.00	21.13	52.95	0.03	81.58	29.13	184.82
16	511612		9859.00	65.63	34.05	0.08	80.86	27.76	208.38
16	511614		3515.00	61.05	20.89	0.12	91.30	27.90	201.27
16	511803		24.00	33.63	21.25	0.00	83.50	28.83	167.21
16	512208		176.00	1.01	3.73	0.00	112.96	37.66	155.35
16	512602		9.00	100.44	47.89	0.00	128.03	36.85	313.21
16	512604		444.00	24.32	49.45	0.00	90.74	29.82	194.33
16	513103		11.00	0.00	15.45	0.00	83.50	28.83	127.79
16	513301		70.00	167.99	27.74	3.99	80.91	31.22	311.85
16	513501		1475.00	53.53	33.90	1.16	113.77	35.42	237.77
16	513602		14.00	0.14	24.29	0.00	83.50	28.83	136.76
16	513699		31.00	30.58	25.61	0.00	82.92	29.13	168.24
16	513701		12.00	73.00	0.00	0.00	112.02	46.10	231.13
16	513703		6.00	0.00	198.00	0.00	88.80	48.55	335.35
16	513704		12.00	62.92	20.83	3.00	81.56	30.63	198.94
16	519994		29.00	62.93	8.03	0.83	97.88	27.96	197.63
16	519996		1479.00	56.67	21.35	0.00	112.12	23.15	213.30
16	519997		1411.00	22.51	8.21	0.04	81.42	27.40	139.59
16	520101		5213.00	9.47	12.89	0.01	84.62	29.26	136.24
16	520201		1931.00	17.49	26.01	0.36	79.75	30.96	154.58
16	520203		246.00	21.43	56.17	1.02	86.07	33.69	198.38
16	520204		182.00	235.18	68.38	0.00	88.35	29.96	421.87

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	520205		280.00	11.73	60.93	0.03	118.88	36.84	228.41
16	520207		23.00	27.00	53.57	0.70	79.63	35.57	196.46
16	520302		442.00	46.16	38.40	0.95	94.84	30.63	210.98
16	520401		2065.00	64.21	35.65	1.35	99.29	29.09	229.59
16	520402		72.00	25.11	40.88	0.00	120.40	39.12	225.51
16	520407		3533.00	53.96	33.37	0.43	79.41	29.97	197.13
16	520408		960.00	83.75	66.79	2.00	86.52	26.35	265.41
16	520411		234.00	44.41	23.41	0.00	128.03	36.85	232.69
16	520701		290.00	26.67	41.22	0.91	84.76	34.20	187.76
16	520703		5.00	0.00	42.80	0.00	90.85	28.70	162.35
16	520803		348.00	4.46	28.29	0.20	89.12	41.32	163.38
16	520807		118.00	25.27	28.12	0.00	86.56	27.77	167.72
16	520903		128.00	116.33	11.59	0.00	69.07	17.67	214.66
16	520904		3.00	80.33	0.67	0.00	68.55	17.41	166.96
16	521001		495.00	41.38	29.90	0.01	88.53	32.98	192.81
16	521003		198.00	39.15	45.45	0.27	87.28	28.54	200.68
16	521101		74.00	0.00	30.81	0.00	105.32	27.50	163.63
16	521401		471.00	7.82	33.64	0.00	119.80	22.17	183.43
16	521501		2828.00	38.94	22.02	0.03	93.53	30.58	185.10
16	521801		12.00	34.75	28.33	0.00	83.50	28.83	175.42
16	521804		50.00	2.40	64.50	0.02	92.91	40.27	200.10

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP. & MAINT	OP. & MAINT	NET INSTR. COSTS
16	521905		217.00	19.98	20.39	0.00	87.43	29.13	156.93
16	522001		5.00	0.00	178.20	0.00	88.80	48.55	315.55
16	529994		103.00	74.80	3.30	0.00	125.49	36.36	239.94
16	529996		56.00	10.54	67.07	0.00	99.75	34.05	211.41
16	529997		314.00	68.02	23.79	0.00	79.23	27.02	198.06
17	320200		16042.00	30.30	15.03	0.00	113.46	32.53	191.32
17	320201		13115.00	38.15	19.18	0.18	101.49	31.23	190.23
17	320202		6293.00	50.30	28.50	0.13	103.34	34.53	216.81
17	320203		726.00	21.42	4.10	0.09	77.46	28.54	131.60
17	320204		1901.00	37.55	0.34	0.00	82.00	20.74	140.62
17	320205		1095.00	55.01	5.33	0.00	131.86	16.34	208.53
17	320207		141.00	25.32	3.66	0.11	67.92	32.20	129.21
17	320220		38490.00	27.12	23.76	0.00	106.42	38.13	195.42
17	320221		21348.00	23.97	24.26	0.04	98.78	37.05	184.10
17	320222		18103.00	23.15	21.92	0.04	100.23	37.67	183.02
17	320223		1131.00	55.47	28.19	0.26	110.54	41.33	235.78
17	320224		206.00	34.23	5.39	0.01	57.76	24.58	121.98
17	320225		564.00	29.67	25.95	0.00	99.09	34.07	188.79
17	320227		92.00	42.63	1.67	0.00	56.23	13.00	113.53
17	320229		84.00	1062.00	1.00	0.00	131.86	16.34	1211.20
18	320300		48809.00	30.59	15.27	0.04	100.08	32.92	178.90
18	320301		7046.00	54.41	9.51	0.05	102.83	25.27	192.06

PCS	CIP	TITLE	STUDENT SEMESTER HOURS	SALARY COSTS	DEPT. COSTS	EQUIP. COSTS	ALLOCATED LESS OP.& MAINT	OP. & MAINT	NET INSTR. COSTS
18	320302		16501.00	29.28	11.81	0.04	96.69	29.76	167.58
18	320303		13382.00	40.27	15.56	0.02	92.62	30.28	178.75
18	320304		1890.00	54.69	21.32	0.00	103.50	26.44	205.95
18	320305		1876.00	54.53	3.96	0.03	99.84	25.65	184.01
18	320306		233.00	35.56	14.03	0.01	87.37	28.77	165.73
18	320308		118.00	41.18	1.00	0.00	55.43	33.78	131.39
18	320309		760.00	30.35	0.00	0.00	77.96	20.38	128.68
18	320310		72.00	1062.00	1.00	0.00	131.86	16.34	1211.20
19	320400		175167.00	28.18	12.66	0.05	98.58	30.42	169.89
19	320401		14.00	190.21	47.57	0.00	90.85	28.70	357.34
19	320403		1468.00	38.40	17.95	0.22	104.39	37.23	198.19
19	320420		142280.00	24.23	11.47	0.02	96.26	29.96	161.94
19	320421		438.00	30.04	16.95	0.00	97.09	32.68	176.77
19	320422		124.00	37.74	43.58	0.00	88.80	48.55	218.67
19	320423		252.00	134.35	55.10	0.12	128.03	36.85	354.45
19	320440		62800.00	42.77	11.72	0.01	95.27	28.11	177.88
19	320441		112.00	41.47	17.50	0.00	92.64	25.03	176.64
19	320442		711.00	123.12	13.51	0.00	104.62	27.55	268.79
19	320443		159.00	101.98	13.70	0.00	109.56	24.28	249.53
TOTAL			7353508.0	76.89	15.30	0.66	91.21	30.28	214.34