

Illinois Community College Board

**HIGHLIGHTS OF THE FISCAL YEAR 2011 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

1. The fiscal year 2011 state average net instructional unrestricted unit cost in the public community college system in Illinois was \$215.86.
2. The fiscal year 2011 state average unrestricted unit cost measures calculated in this study were:

net instructional unit cost	\$215.86
full instructional unit cost	\$232.84
total institutional unit cost	\$242.20

(See Table 3 for details.)

3. The fiscal year 2011 state average unrestricted unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$78.96
direct department cost	\$12.63
direct equipment cost	\$.45
allocated indirect cost	\$93.45
operation and maintenance cost	\$29.78

(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 2011 were as follows:

academic administration and planning cost	\$16.01
academic support cost	\$ 10.24
student services cost	\$17.60
Institutional Support	\$50.74

(See Table 7 for details.)

FY 2011 Unit Cost Report
(Unrestricted Costs Only)

5. The *Fiscal Year 2011 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	\$207.51
Business Occupational	\$215.47
Technical Occupational	\$250.13
Health Occupational	\$293.41
Remedial Education	\$202.56
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$170.61

(See Table 9 for details.)

6. Unrestricted public service expenditures for fiscal year 2011 were \$67.9 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

Illinois Community College Board

**FISCAL YEAR 2011 UNIT COST REPORT
(UNRESTRICTED COSTS ONLY)
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES**

TABLE OF CONTENTS

	<u>Page</u>
Introduction.....	1
Table 1 - Fiscal Year 2011 Net Instructional Unit Cost in Illinois Public Community Colleges	3
Section I - Fiscal Year 2011 Net Instructional Unit Cost, Full Instructional Unit Cost, and Total Institutional Unit Cost	4
Table 2 - Comparison of Fiscal Year 2011 Unit Cost by Type of Cost in Illinois Public Community Colleges	4
Table 3 - Fiscal Year 2011 Unit Cost by Type of Cost and Function in Illinois Public Community Colleges.....	5
Section II - Fiscal Year 2011 Net Instructional Unit Cost.....	6
Table 4 - Summary of Fiscal Year 2011 Net Instructional Unit Cost by Cost Categories in Illinois Public Community Colleges.....	6
Table 5 - Fiscal Year 2011 Net Instructional Unit Cost by Cost Category in Illinois Public Community Colleges.....	7
Section III - Fiscal Year 2011 Indirect Instructional Support Unit Cost	8
Table 6 - Summary of Fiscal Year 2011 Unit Cost for Indirect Instructional Support in Illinois Public Community Colleges	8
Table 7 - Fiscal Year 2011 Unit Cost by Instructional Support Areas in Illinois Public Community Colleges.....	9

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
Section IV - Fiscal Year 2011 Net Instructional Unit Cost by Fundable Instructional Categories	10
Table 8 - Summary of Fiscal Year 2011 Net Instructional Unit Cost by Fundable Instructional Categories in Illinois Public Community Colleges.....	10
Table 9 - Fiscal Year 2011 Net Instructional Unit Cost by Fundable Instructional Categories in Illinois Public Community Colleges.....	11
Appendix A: Total Expenditures Reports.....	12
Table A-1 - Fiscal Year 2011 Expenditures by Type of Cost and Function in Illinois Public Community Colleges.....	13
Table A-2 - Fiscal Year 2011 Net Instructional Expenditures by Cost Category in Illinois Public Community Colleges.....	14
Table A-3 - Fiscal Year 2011 Expenditures by Instructional Support Areas in Illinois Public Community Colleges.....	15
Table A-4 - Fiscal Year 2011 Net Instructional Costs By Instructional Categories in Illinois Public Community Colleges.....	16
Table A-5 - Fiscal Year 2011 Net Instructional Semester Hours By Instructional Categories in Illinois Public Community Colleges.....	17
Appendix B: State Summary of Net Instructional Unit Cost Per Credit Hour by PCS/CIP	18

INTRODUCTION

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

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

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

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

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

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

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

Finally, a report is included in Appendix B which lists the fiscal year 2011 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 Waubonsee 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.

Table 1

**NET INSTRUCTIONAL COST
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**
Unrestricted only

		<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>
503	BLACK HAWK	\$228.90	\$194.11	\$239.24	\$205.90	\$214.21	\$194.91
508	CHICAGO	\$217.20	\$221.96	\$239.86	\$236.11	\$219.98	\$207.81
50806	DALEY	\$164.74	\$179.06	\$188.06	\$169.50	\$176.49	\$180.85
50801	KENNEDY-KING	\$402.55	\$313.33	\$350.22	\$393.56	\$350.38	\$331.12
50803	MALCOLM X	\$210.77	\$219.46	\$231.37	\$246.30	\$216.46	\$198.64
50805	OLIVE HARVEY	\$254.97	\$286.27	\$321.86	\$347.09	\$304.39	\$260.11
50804	TRUMAN	\$182.18	\$190.90	\$209.27	\$198.61	\$186.30	\$168.85
50802	WASHINGTON	\$206.28	\$228.73	\$238.47	\$225.93	\$210.76	\$209.64
50807	WILBUR WRIGHT	\$195.97	\$210.18	\$229.24	\$220.83	\$216.19	\$198.80
507	DANVILLE	\$194.66	\$188.93	\$233.57	\$224.06	\$229.36	\$249.65
502	DUPAGE	\$242.13	\$199.43	\$260.10	\$236.29	\$245.24	\$234.52
509	ELGIN	\$296.38	\$293.71	\$318.72	\$294.04	\$303.97	\$279.73
512	HARPER	\$257.42	\$259.23	\$274.47	\$273.19	\$251.90	\$253.37
540	HEARTLAND	\$185.29	\$173.90	\$177.85	*	\$163.99	\$166.76
519	HIGHLAND	\$217.84	\$216.98	\$243.67	\$230.37	\$237.78	\$223.36
514	ILLINOIS CENTRAL	\$187.07	\$224.98	\$85.60	\$190.27	\$177.62	\$211.39
529	ILLINOIS EASTERN	\$134.65	\$124.39	\$128.07	\$127.98	\$123.59	\$120.11
52904	FRONTIER	\$120.28	\$110.75	\$117.12	\$108.26	\$115.02	\$110.09
52901	LINCOLN TRAIL	\$169.30	\$148.31	\$133.95	\$134.91	\$127.53	\$123.22
52902	OLNEY CENTRAL	\$173.71	\$156.06	\$184.66	\$184.49	\$169.96	\$163.09
52903	WABASH VALLEY	\$104.90	\$100.49	\$99.91	\$101.88	\$97.69	\$97.18
513	ILLINOIS VALLEY	\$192.00	\$187.06	\$208.94	\$211.82	\$205.93	\$185.95
525	JOLIET	\$207.63	\$220.87	\$229.87	\$224.81	\$219.95	\$226.18
520	KANKAKEE	\$188.82	\$193.61	\$204.41	\$216.22	\$216.86	\$218.53
501	KASKASKIA	\$172.43	\$166.32	\$164.93	\$157.54	\$151.74	\$156.33
523	KISHWAUKEE	\$214.98	\$223.08	\$267.52	\$222.30	\$212.55	\$204.67
532	LAKE COUNTY	\$233.50	\$234.14	\$254.55	\$254.52	\$248.67	\$236.28
517	LAKE LAND	\$173.99	\$166.31	\$177.67	\$138.17	\$148.18	\$151.27
536	LEWIS & CLARK	\$190.21	\$182.58	\$182.46	*	\$172.57	\$175.72
526	LINCOLN LAND	\$248.23	\$235.06	\$258.39	\$223.02	\$244.29	\$229.69
530	LOGAN	\$192.17	\$186.00	\$190.76	\$179.68	\$176.52	\$174.96
528	MC HENRY	DNS	\$231.26	\$284.09	\$246.49	\$251.40	\$263.93
524	MORaine VALLEY	\$175.54	\$176.30	\$183.41	\$171.59	\$157.71	\$166.78
527	MORTON	\$198.11	\$183.80	\$196.69	\$217.66	\$222.40	\$206.65
535	OAKTON	\$282.28	\$275.18	\$281.87	\$287.44	\$274.46	\$261.65
505	PARKLAND	\$220.34	\$263.04	\$263.04	\$246.01	\$221.88	\$210.83
515	PRAIRIE STATE	\$217.10	\$238.49	\$256.05	\$281.83	\$242.98	\$224.94
521	REND LAKE	\$167.18	\$154.92	\$162.99	\$157.72	\$161.17	\$156.04
537	RICHLAND	\$226.52	\$219.07	\$230.97	\$222.71	\$234.79	\$202.37
511	ROCK VALLEY	\$212.14	\$216.92	\$216.92	\$214.06	\$209.30	\$191.32
518	SANDBURG	\$232.54	\$230.44	\$240.31	\$226.93	\$209.75	\$202.88
506	SAUK VALLEY	\$200.26	\$187.41	\$204.73	\$202.10	\$210.86	\$223.38
531	SHAWNEE	\$135.41	\$221.48	\$241.97	\$232.62	\$231.58	\$220.28
510	SOUTH SUBURBAN	\$250.27	\$216.71	\$317.42	\$275.40	\$303.76	\$270.66
533	SOUTHEASTERN	\$169.37	DNS	DNS	DNS	\$161.35	\$168.77
522	SOUTHWESTERN	\$220.76	\$211.20	\$220.38	\$216.88	\$200.39	\$182.40
534	SPOON RIVER	\$217.70	\$209.30	\$217.20	\$215.67	\$227.23	\$241.26
504	TRITON	\$186.86	\$219.92	\$223.61	\$189.37	\$178.55	\$168.37
516	WAUBONSEE	\$235.02	\$213.18	\$243.04	\$230.27	\$231.63	\$215.67
539	WOOD	\$241.67	\$227.92	\$259.15	\$234.16	\$223.30	\$204.97
STATE AVERAGES		\$215.86	\$214.34	\$217.92	\$214.92	\$208.43	\$198.39

DNS - Data Not Submitted

Section I

FISCAL YEAR 2011 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 \$67,871,159.

Table 2
COMPARISON OF FISCAL YEAR 2011 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	\$215.86	\$6,476
Full Instructional Cost	\$232.84	\$6,985
Total Institutional Cost	\$242.20	\$7,266

Table 3

FISCAL YEAR 2011 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Unrestricted only

		Student Semester Credit Hours	Net Instructional Unrestricted Unit Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Unit Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost
503	BLACK HAWK	148,256	\$228.90	\$0.07	\$15.15	\$5.30	\$249.42	\$0.00	\$12.94	\$262.36
508	CHICAGO	<u>1,155,260</u>	<u>\$217.20</u>	<u>\$0.00</u>	<u>\$2.00</u>	<u>\$11.79</u>	<u>\$230.99</u>	<u>\$0.00</u>	<u>\$3.19</u>	<u>\$234.18</u>
50806	DALEY	190,108	\$164.74	\$0.00	\$1.66	\$9.78	\$176.18	\$0.00	\$0.71	\$176.89
50801	KENNEDY-KING	117,815	\$402.55	\$0.00	\$7.08	\$41.64	\$451.28	\$0.00	\$11.75	\$463.03
50803	MALCOLM X	146,366	\$210.77	\$0.00	\$1.29	\$7.57	\$219.62	\$0.00	\$0.64	\$220.26
50805	OLIVE HARVEY	88,422	\$254.97	\$0.00	\$1.36	\$8.01	\$264.34	\$0.00	\$0.65	\$264.99
50804	TRUMAN	220,692	\$182.18	\$0.00	\$0.41	\$2.42	\$185.01	\$0.00	\$2.34	\$187.35
50802	WASHINGTON	173,712	\$206.28	\$0.00	\$1.16	\$6.82	\$214.26	\$0.00	\$6.28	\$220.54
50807	WILBUR WRIGHT	218,145	\$195.97	\$0.00	\$2.58	\$15.19	\$213.74	\$0.00	\$1.86	\$215.60
507	DANVILLE	72,974	\$194.66	\$0.01	\$0.00	\$4.35	\$199.02	\$0.00	\$2.50	\$201.52
502	DUPAGE	549,354	\$242.13	\$0.00	\$0.00	\$0.00	\$242.13	\$0.00	\$17.99	\$260.12
509	ELGIN	205,139	\$296.38	\$0.31	\$0.00	\$15.51	\$312.20	\$0.00	\$13.52	\$325.72
512	HARPER	346,957	\$257.42	\$0.30	\$15.87	\$9.61	\$283.20	\$0.00	\$8.55	\$291.75
540	HEARTLAND	118,821	\$185.29	\$0.59	\$0.56	\$21.63	\$208.07	\$0.00	\$26.97	\$235.04
519	HIGHLAND	62,048	\$217.84	\$0.42	\$0.00	\$15.62	\$233.89	\$1.89	\$3.23	\$239.01
514	ILLINOIS CENTRAL	235,848	\$187.07	\$0.01	\$53.01	\$18.62	\$258.71	\$0.00	\$5.27	\$263.98
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$134.65</u>	<u>\$0.14</u>	<u>\$0.00</u>	<u>\$4.09</u>	<u>\$138.88</u>	<u>\$0.00</u>	<u>\$0.60</u>	<u>\$139.48</u>
52904	FRONTIER	29,010	\$120.28	\$0.16	\$0.00	\$4.74	\$125.18	\$0.00	\$0.64	\$125.82
52901	LINCOLN TRAIL	22,773	\$169.30	\$0.19	\$0.00	\$6.94	\$176.44	\$0.00	\$0.92	\$177.36
52902	OLNEY CENTRAL	42,188	\$173.71	\$0.21	\$0.00	\$4.34	\$178.27	\$0.00	\$0.86	\$179.13
52903	WABASH VALLEY	67,902	\$104.90	\$0.08	\$0.00	\$2.69	\$107.67	\$0.00	\$0.32	\$107.99
513	ILLINOIS VALLEY	102,855	\$192.00	\$0.01	\$0.66	\$7.11	\$199.78	\$0.00	\$8.84	\$208.62
525	JOLIET	340,976	\$207.63	\$0.44	\$0.00	\$5.55	\$213.62	\$0.00	\$7.20	\$220.82
520	KANKAKEE	105,545	\$188.82	\$0.19	\$0.84	\$13.71	\$203.56	\$0.00	\$1.99	\$205.55
501	KASKASKIA	114,862	\$172.43	\$0.77	\$1.48	\$0.00	\$174.69	\$0.00	\$2.04	\$176.73
523	KISHWAUKEE	94,211	\$214.98	\$0.18	\$0.00	\$0.00	\$215.16	\$0.00	\$4.25	\$219.41
532	LAKE COUNTY	331,746	\$233.50	\$0.23	\$0.40	\$12.80	\$246.93	\$0.00	\$18.07	\$265.00
517	LAKE LAND	201,908	\$173.99	\$0.00	\$18.56	\$12.13	\$204.68	\$0.00	\$4.89	\$209.57
536	LEWIS & CLARK	141,062	\$190.21	\$0.00	\$0.00	\$0.00	\$190.21	\$0.00	\$0.00	\$190.21
526	LINCOLN LAND	154,075	\$248.23	\$0.28	\$0.00	\$0.00	\$248.51	\$0.00	\$9.97	\$258.48
530	LOGAN	147,195	\$192.17	\$0.00	\$0.00	\$3.92	\$196.09	\$0.00	\$3.58	\$199.67
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$175.54	\$0.22	\$19.02	\$10.83	\$205.60	\$0.00	\$9.65	\$215.25
527	MORTON	46,786	\$198.11	\$1.14	\$16.36	\$2.11	\$217.73	\$0.00	\$7.36	\$225.09
535	OAKTON	214,340	\$282.28	\$0.65	\$0.00	\$11.13	\$294.06	\$0.00	\$11.36	\$305.42
505	PARKLAND	222,643	\$220.34	\$0.00	\$0.00	\$4.81	\$225.16	\$0.04	\$14.00	\$239.20
515	PRAIRIE STATE	115,346	\$217.10	\$0.16	\$0.00	\$0.00	\$217.26	\$0.00	\$4.99	\$222.25
521	REND LAKE	90,918	\$167.18	\$0.15	\$0.00	\$0.00	\$167.34	\$0.00	\$0.58	\$167.92
537	RICHLAND	75,488	\$226.52	\$0.31	\$0.00	\$0.37	\$227.20	\$0.00	\$4.30	\$231.50
511	ROCK VALLEY	189,150	\$212.14	\$0.00	\$0.05	\$0.00	\$212.19	\$0.00	\$25.12	\$237.31
518	SANDBURG	57,572	\$232.54	\$0.00	\$0.00	\$8.61	\$241.14	\$0.00	\$1.48	\$242.62
506	SAUK VALLEY	57,692	\$200.26	\$0.44	\$4.03	\$5.48	\$210.22	\$0.00	\$4.15	\$214.37
531	SHAWNEE	62,971	\$135.41	\$0.00	\$0.53	\$0.00	\$135.94	\$0.00	\$1.73	\$137.67
510	SOUTH SUBURBAN	174,747	\$250.27	\$0.11	\$1.38	\$195.43	\$418.80	\$0.00	\$17.01	\$435.81
533	SOUTHEASTERN	50,870	\$169.37	\$0.15	\$1.43	\$5.61	\$176.56	\$0.00	\$0.32	\$176.88
522	SOUTHWESTERN	257,309	\$220.76	\$3.32	\$0.09	\$15.08	\$239.25	\$0.00	\$12.67	\$251.92
534	SPoon RIVER	37,023	\$217.70	\$0.41	\$0.00	\$7.31	\$225.42	\$0.00	\$15.27	\$240.69
504	TRITON	255,792	\$186.86	\$0.63	\$0.34	\$1.65	\$189.48	\$0.00	\$0.74	\$190.22
516	WAUBONSEE	186,593	\$235.02	\$1.67	\$0.00	\$13.21	\$249.90	\$0.00	\$31.57	\$281.47
539	WOOD	<u>54,687</u>	<u>\$241.67</u>	<u>\$0.13</u>	<u>\$0.00</u>	<u>\$4.64</u>	<u>\$246.44</u>	<u>\$0.00</u>	<u>\$7.61</u>	<u>\$254.05</u>
STATE TOTALS		7,264,930	\$215.86	\$0.33	\$4.74	\$12.50	\$232.84	\$0.02	\$9.34	\$242.20

Section II

FISCAL YEAR 2011
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 2011 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 2011 NET INSTRUCTIONAL UNRESTRICTED UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 78.96	\$2,369
Direct Instructional Departmental Cost	\$ 12.63	\$ 379
Direct Instructional Equipment Cost	\$.45	\$ 13
Allocated Cost	\$ 93.45	\$2,803
Operation and Maintenance Cost	\$ 29.78	\$ 893
NET INSTRUCTIONAL COST	\$215.86	\$6,476

Table 5

**FISCAL YEAR 2011 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	148,256	\$75.14	\$5.56	\$0.00	\$117.79	\$30.41	\$228.90
508	CHICAGO	<u>1,155,260</u>	<u>\$68.07</u>	<u>\$18.22</u>	<u>\$0.00</u>	<u>\$97.66</u>	<u>\$33.26</u>	<u>\$217.20</u>
50806	DALEY	190,108	\$50.72	\$11.28	\$0.00	\$72.48	\$30.26	\$164.74
50801	KENNEDY-KING	117,815	\$80.96	\$62.73	\$0.00	\$194.67	\$64.19	\$402.55
50803	MALCOLM X	146,366	\$61.26	\$13.76	\$0.00	\$96.09	\$39.66	\$210.77
50805	OLIVE HARVEY	88,422	\$73.94	\$24.46	\$0.00	\$108.76	\$47.80	\$254.97
50804	TRUMAN	220,692	\$68.80	\$9.14	\$0.00	\$79.99	\$24.25	\$182.18
50802	WASHINGTON	173,712	\$74.79	\$17.72	\$0.00	\$90.04	\$23.73	\$206.28
50807	WILBUR WRIGHT	218,145	\$72.30	\$10.27	\$0.00	\$87.70	\$25.70	\$195.97
507	DANVILLE	72,974	\$79.12	\$12.32	\$0.20	\$73.40	\$29.62	\$194.66
502	DUPAGE	549,354	\$101.03	\$7.12	\$0.78	\$108.14	\$25.06	\$242.13
509	ELGIN	205,139	\$111.79	\$14.40	\$1.73	\$124.62	\$43.84	\$296.38
512	HARPER	346,957	\$87.90	\$11.62	\$1.68	\$119.82	\$36.40	\$257.42
540	HEARTLAND	118,821	\$87.98	\$5.23	\$0.60	\$72.59	\$18.89	\$185.29
519	HIGHLAND	62,048	\$89.82	\$5.40	\$0.02	\$94.42	\$28.19	\$217.84
514	ILLINOIS CENTRAL	235,848	\$75.74	\$0.00	\$0.00	\$76.36	\$34.98	\$187.07
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$57.23</u>	<u>\$11.64</u>	<u>\$0.13</u>	<u>\$47.84</u>	<u>\$17.80</u>	<u>\$134.65</u>
52904	FRONTIER	29,010	\$38.26	\$7.49	\$0.00	\$60.73	\$13.79	\$120.28
52901	LINCOLN TRAIL	22,773	\$59.75	\$9.16	\$0.14	\$70.67	\$29.58	\$169.30
52902	OLNEY CENTRAL	42,188	\$81.63	\$19.11	\$0.40	\$52.00	\$20.57	\$173.71
52903	WABASH VALLEY	67,902	\$49.34	\$9.61	\$0.00	\$32.10	\$13.85	\$104.90
513	ILLINOIS VALLEY	102,855	\$72.60	\$35.17	\$0.32	\$61.42	\$22.49	\$192.00
525	JOLIET	340,976	\$80.11	\$24.53	\$0.19	\$71.59	\$31.20	\$207.63
520	KANKAKEE	105,545	\$68.30	\$14.55	\$0.25	\$73.47	\$32.24	\$188.82
501	KASKASKIA	114,862	\$72.12	\$10.12	\$0.18	\$60.57	\$29.45	\$172.43
523	KISHWAUKEE	94,211	\$72.76	\$9.27	\$0.15	\$97.78	\$35.01	\$214.98
532	LAKE COUNTY	331,746	\$87.45	\$19.95	\$0.05	\$102.28	\$23.77	\$233.50
517	LAKE LAND	201,908	\$72.14	\$11.32	\$0.05	\$64.52	\$25.96	\$173.99
536	LEWIS & CLARK	141,062	\$79.74	\$6.40	\$0.00	\$64.30	\$39.77	\$190.21
526	LINCOLN LAND	154,075	\$96.27	\$14.40	\$0.34	\$106.99	\$30.23	\$248.23
530	LOGAN	147,195	\$74.29	\$9.05	\$0.21	\$83.95	\$24.67	\$192.17
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$61.83	\$1.30	\$0.22	\$84.35	\$27.84	\$175.54
527	MORTON	46,786	\$89.10	\$6.72	\$0.07	\$71.50	\$30.73	\$198.11
535	OAKTON	214,340	\$129.40	\$32.11	\$0.05	\$90.91	\$29.81	\$282.28
505	PARKLAND	222,643	\$86.68	\$6.15	\$0.00	\$103.75	\$23.77	\$220.34
515	PRAIRIE STATE	115,346	\$74.23	\$7.03	\$0.00	\$107.10	\$28.74	\$217.10
521	REND LAKE	90,918	\$79.64	\$9.79	\$2.99	\$46.32	\$28.44	\$167.18
537	RICHLAND	75,488	\$95.07	\$9.67	\$1.01	\$97.92	\$22.85	\$226.52
511	ROCK VALLEY	189,150	\$86.66	\$14.82	\$0.44	\$78.26	\$31.96	\$212.14
518	SANDBURG	57,572	\$67.12	\$23.02	\$0.25	\$116.89	\$25.25	\$232.54
506	SAUK VALLEY	57,692	\$79.99	\$5.54	\$2.18	\$87.09	\$25.47	\$200.26
531	SHAWNEE	62,971	\$70.67	\$2.73	\$0.00	\$53.86	\$8.16	\$135.41
510	SOUTH SUBURBAN	174,747	\$14.49	\$16.43	\$0.22	\$155.37	\$35.36	\$250.27
533	SOUTHEASTERN	50,870	\$71.88	\$0.00	\$0.00	\$73.10	\$24.40	\$169.37
522	SOUTHWESTERN	257,309	\$84.45	\$11.77	\$1.54	\$94.97	\$28.02	\$220.76
534	SPOON RIVER	37,023	\$75.94	\$0.00	\$0.00	\$113.97	\$27.79	\$217.70
504	TRITON	255,792	\$63.36	\$10.78	\$0.02	\$78.42	\$34.28	\$186.86
516	WAUBONSEE	186,593	\$69.29	\$3.87	\$1.78	\$131.45	\$28.62	\$235.02
539	WOOD	<u>54,687</u>	<u>\$88.73</u>	<u>\$17.10</u>	<u>\$1.25</u>	<u>\$104.63</u>	<u>\$29.96</u>	<u>\$241.67</u>
STATE TOTALS		7,264,930	\$78.96	\$12.63	\$0.45	\$93.45	\$29.78	\$215.86

Section III

FISCAL YEAR 2011 INDIRECT INSTRUCTIONAL SUPPORT UNRESTRICTED UNIT COST

Table 6 summarizes the fiscal year 2011 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 2011 STATE AVERAGE UNRESTRICTED UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$ 16.01	\$ 480
Academic Support	\$ 10.24	\$ 307
Student Services	\$ 17.60	\$ 528
Institutional Support	\$ 50.74	\$ 1,522
TOTALS	\$ 94.58	\$ 2,837

Illinois Community College Board

Table 7

**FISCAL YEAR 2011 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**
Unrestricted only

		Student Semester Credit Hours	Academic		Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
			Unrestricted Cost	Admin. & Planning			
503	BLACK HAWK	148,256	\$23.46	\$13.40	\$23.41	\$57.51	\$117.79
508	CHICAGO	<u>1,155,260</u>	<u>\$8.37</u>	<u>\$6.67</u>	<u>\$17.94</u>	<u>\$64.71</u>	<u>\$97.70</u>
50806	DALEY	190,108	\$5.87	\$7.20	\$13.13	\$46.28	\$72.48
50801	KENNEDY-KING	117,815	\$9.35	\$5.86	\$19.52	\$160.22	\$194.95
50803	MALCOLM X	146,366	\$13.37	\$4.70	\$18.05	\$59.97	\$96.09
50805	OLIVE HARVEY	88,422	\$9.02	\$2.33	\$27.12	\$70.30	\$108.76
50804	TRUMAN	220,692	\$6.61	\$9.39	\$15.42	\$48.56	\$79.99
50802	WASHINGTON	173,712	\$5.84	\$6.41	\$20.46	\$57.44	\$90.14
50807	WILBUR WRIGHT	218,145	\$10.21	\$7.18	\$18.05	\$52.25	\$87.70
507	DANVILLE	72,974	\$11.23	\$15.20	\$15.90	\$31.07	\$73.40
502	DUPAGE	549,354	\$19.61	\$16.09	\$2.10	\$70.35	\$108.14
509	ELGIN	205,139	\$23.24	\$17.14	\$21.79	\$62.46	\$124.62
512	HARPER	346,957	\$17.40	\$8.05	\$29.20	\$65.17	\$119.82
540	HEARTLAND	118,821	\$3.43	\$8.27	\$19.06	\$41.83	\$72.58
519	HIGHLAND	62,048	\$15.24	\$7.42	\$19.56	\$52.20	\$94.42
514	ILLINOIS CENTRAL	235,848	\$6.82	\$10.41	\$4.75	\$54.38	\$76.36
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$5.65</u>	<u>\$2.89</u>	<u>\$8.31</u>	<u>\$31.00</u>	<u>\$47.84</u>
52904	FRONTIER	29,010	\$8.52	\$3.96	\$12.21	\$36.04	\$60.73
52901	LINCOLN TRAIL	22,773	\$10.45	\$4.20	\$13.14	\$42.87	\$70.67
52902	OLNEY CENTRAL	42,188	\$5.55	\$3.13	\$9.03	\$34.29	\$52.00
52903	WABASH VALLEY	67,902	\$2.88	\$1.84	\$4.56	\$22.82	\$32.10
513	ILLINOIS VALLEY	102,855	\$4.87	\$12.49	\$13.87	\$30.19	\$61.42
525	JOLIET	340,976	\$11.15	\$5.78	\$17.07	\$37.59	\$71.59
520	KANKAKEE	105,545	\$4.24	\$11.19	\$15.75	\$42.29	\$73.47
501	KASKASKIA	114,862	\$21.85	\$4.97	\$15.59	\$20.69	\$63.10
523	KISHWAUKEE	94,211	\$14.18	\$14.80	\$21.37	\$47.43	\$97.78
532	LAKE COUNTY	331,746	\$3.78	\$13.39	\$19.58	\$65.53	\$102.28
517	LAKE LAND	201,908	\$17.96	\$4.74	\$11.30	\$31.25	\$65.24
536	LEWIS & CLARK	141,062	\$6.69	\$10.19	\$16.47	\$30.95	\$64.30
526	LINCOLN LAND	154,075	\$25.98	\$8.09	\$19.40	\$53.51	\$106.98
530	LOGAN	147,195	\$13.97	\$7.26	\$21.27	\$41.45	\$83.95
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$6.77	\$8.95	\$20.18	\$48.45	\$84.35
527	MORTON	46,786	\$10.39	\$19.66	\$28.88	\$77.20	\$136.13
535	OAKTON	214,340	\$7.37	\$17.51	\$25.05	\$40.97	\$90.90
505	PARKLAND	222,643	\$28.47	\$15.95	\$19.64	\$39.69	\$103.75
515	PRAIRIE STATE	115,346	\$11.35	\$14.21	\$21.54	\$59.99	\$107.09
521	REND LAKE	90,918	\$4.91	\$4.06	\$9.97	\$28.34	\$47.28
537	RICHLAND	75,488	\$14.87	\$12.74	\$17.16	\$53.15	\$97.92
511	ROCK VALLEY	189,150	\$13.19	\$11.28	\$17.66	\$36.13	\$78.26
518	SANDBURG	57,572	\$19.72	\$3.34	\$28.37	\$65.46	\$116.89
506	SAUK VALLEY	57,692	\$8.25	\$13.13	\$20.14	\$45.56	\$87.09
531	SHAWNEE	62,971	\$27.36	\$5.58	\$21.45	\$71.49	\$125.89
510	SOUTH SUBURBAN	174,747	\$115.49	\$0.00	\$20.30	\$19.90	\$155.70
533	SOUTHEASTERN	50,870	\$5.73	\$7.99	\$11.56	\$47.81	\$73.09
522	SOUTHWESTERN	257,309	\$23.94	\$6.28	\$24.39	\$40.36	\$94.97
534	SPOON RIVER	37,023	\$24.57	\$5.21	\$25.55	\$58.65	\$113.98
504	TRITON	255,792	\$10.55	\$9.82	\$18.55	\$39.50	\$78.42
516	WAUBONSEE	186,593	\$35.65	\$27.28	\$20.29	\$48.22	\$131.45
539	WOOD	<u>54,687</u>	<u>\$3.58</u>	<u>\$21.31</u>	<u>\$20.90</u>	<u>\$58.84</u>	<u>\$104.63</u>
STATE TOTALS		7,264,930	\$16.01	\$10.24	\$17.60	\$50.74	\$94.58

Section IV

FISCAL YEAR 2011 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 2011 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	\$207.51	\$6,225
Business Occupational	\$215.47	\$6,464
Technical Occupational	\$250.13	\$7,504
Health Occupational	\$293.41	\$8,802
Remedial Education	\$202.56	\$6,077
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$170.61	\$5,118
General Studies	\$235.78	\$7,073
All Fundable Instruction Areas	\$215.86	\$6,476

Table 9

**FISCAL YEAR 2011 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**
Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	\$227.35	\$250.11	\$250.64	\$272.53	\$218.46	\$165.84	\$0.00	\$228.90
508	CHICAGO	<u>\$233.66</u>	<u>\$230.92</u>	<u>\$269.98</u>	<u>\$332.55</u>	<u>\$222.28</u>	<u>\$158.75</u>	<u>\$0.00</u>	<u>\$217.20</u>
50806	DALEY	\$196.83	\$181.48	\$148.05	\$309.41	\$172.77	\$136.05	\$0.00	\$164.74
50801	KENNEDY-KING	\$397.00	\$395.87	\$441.12	\$561.60	\$364.29	\$365.35	\$0.00	\$402.55
50803	MALCOLM X	\$220.07	\$215.75	\$218.67	\$299.30	\$202.67	\$171.67	\$0.00	\$210.77
50805	OLIVE HARVEY	\$268.26	\$287.32	\$303.62	\$290.72	\$251.24	\$201.28	\$0.00	\$254.97
50804	TRUMAN	\$210.88	\$195.02	\$248.43	\$361.69	\$211.58	\$139.93	\$0.00	\$182.18
50802	WASHINGTON	\$208.03	\$214.19	\$181.61	\$227.94	\$206.04	\$219.72	\$0.00	\$206.28
50807	WILBUR WRIGHT	\$211.37	\$180.62	\$207.83	\$296.40	\$182.01	\$144.58	\$0.00	\$195.97
507	DANVILLE	\$170.74	\$203.56	\$252.59	\$227.51	\$186.69	\$243.83	\$0.00	\$194.66
502	DUPAGE	\$224.56	\$248.30	\$317.43	\$363.37	\$212.69	\$233.48	\$0.00	\$242.13
509	ELGIN	\$276.75	\$283.35	\$353.06	\$440.61	\$257.49	\$301.23	\$0.00	\$296.38
512	HARPER	\$238.94	\$298.56	\$281.11	\$397.60	\$254.53	\$290.51	\$0.00	\$257.42
540	HEARTLAND	\$185.65	\$239.62	\$278.55	\$236.18	\$119.24	\$151.46	\$0.00	\$185.29
519	HIGHLAND	\$214.40	\$263.48	\$264.59	\$259.59	\$162.10	\$136.99	\$0.00	\$217.84
514	ILLINOIS CENTRAL	\$172.53	\$178.56	\$247.22	\$278.85	\$161.11	\$157.69	\$0.00	\$187.07
529	ILLINOIS EASTERN	<u>\$132.78</u>	<u>\$131.62</u>	<u>\$117.93</u>	<u>\$173.37</u>	<u>\$131.88</u>	<u>\$121.13</u>	<u>\$0.00</u>	<u>\$134.65</u>
52904	FRONTIER	\$112.12	\$133.31	\$159.10	\$119.47	\$138.39	\$137.66	\$0.00	\$120.28
52901	LINCOLN TRAIL	\$161.74	\$131.00	\$212.42	\$188.89	\$170.94	\$140.27	\$0.00	\$169.30
52902	OLNEY CENTRAL	\$135.25	\$157.32	\$152.10	\$279.77	\$125.19	\$147.66	\$0.00	\$173.71
52903	WABASH VALLEY	\$120.72	\$102.21	\$104.60	\$61.48	\$86.65	\$93.08	\$0.00	\$104.90
513	ILLINOIS VALLEY	\$171.25	\$193.66	\$222.45	\$278.21	\$191.04	\$139.00	\$0.00	\$192.00
525	JOLIET	\$187.34	\$190.20	\$308.46	\$291.89	\$185.28	\$0.00	\$0.00	\$207.63
520	KANKAKEE	\$175.99	\$196.01	\$221.97	\$254.57	\$165.64	\$138.83	\$0.00	\$188.82
501	KASKASKIA	\$156.49	\$185.28	\$190.91	\$237.50	\$110.32	\$149.57	\$173.58	\$172.43
523	KISHWAUKEE	\$191.52	\$209.80	\$339.53	\$327.69	\$199.50	\$135.25	\$0.00	\$214.98
532	LAKE COUNTY	\$225.26	\$228.65	\$274.97	\$314.13	\$214.66	\$210.04	\$0.00	\$233.50
517	LAKE LAND	\$160.38	\$158.88	\$194.25	\$207.63	\$155.03	\$266.46	\$156.54	\$173.99
536	LEWIS & CLARK	\$175.11	\$179.67	\$170.87	\$408.22	\$177.76	\$160.16	\$0.00	\$190.21
526	LINCOLN LAND	\$232.14	\$187.57	\$312.76	\$369.43	\$230.45	\$0.00	\$0.00	\$248.23
530	LOGAN	\$180.79	\$203.87	\$192.76	\$242.52	\$189.30	\$133.27	\$0.00	\$192.17
528	MC HENRY	DNS							
524	MORAINA VALLEY	\$163.12	\$186.88	\$222.21	\$223.78	\$175.14	\$0.00	\$0.00	\$175.54
527	MORTON	\$168.40	\$170.92	\$272.46	\$345.78	\$156.31	\$0.00	\$0.00	\$198.11
535	OAKTON	\$271.36	\$258.75	\$384.83	\$378.99	\$254.14	\$204.30	\$0.00	\$282.28
505	PARKLAND	\$211.79	\$155.85	\$259.82	\$333.61	\$210.51	\$302.92	\$0.00	\$220.34
515	PRAIRIE STATE	\$203.32	\$211.26	\$264.24	\$357.37	\$189.56	\$180.84	\$0.00	\$217.10
521	REND LAKE	\$116.92	\$229.12	\$259.46	\$199.62	\$105.25	\$129.21	\$0.00	\$167.18
537	RICHLAND	\$201.71	\$205.87	\$242.77	\$382.17	\$202.61	\$0.00	\$0.00	\$226.52
511	ROCK VALLEY	\$198.11	\$191.39	\$312.68	\$323.98	\$138.19	\$160.87	\$0.00	\$212.14
518	SANDBURG	\$215.27	\$235.59	\$290.49	\$274.27	\$195.80	\$333.17	\$0.00	\$232.54
506	SAUK VALLEY	\$184.06	\$191.34	\$236.73	\$297.72	\$178.98	\$0.00	\$0.00	\$200.26
531	SHAWNEE	\$128.51	\$140.14	\$193.24	\$166.12	\$128.02	\$111.87	\$0.00	\$135.41
510	SOUTH SUBURBAN	\$244.74	\$237.23	\$272.19	\$299.08	\$253.21	\$232.61	\$322.29	\$250.27
533	SOUTHEASTERN	\$161.71	\$154.33	\$190.62	\$189.35	\$136.65	\$0.00	\$0.00	\$169.37
522	SOUTHWESTERN	\$212.95	\$226.18	\$227.58	\$300.16	\$201.64	\$164.32	\$272.53	\$220.76
534	SPOON RIVER	\$208.72	\$275.35	\$273.21	\$247.76	\$196.68	\$0.00	\$0.00	\$217.70
504	TRITON	\$181.62	\$176.93	\$240.93	\$314.35	\$188.92	\$125.53	\$0.00	\$186.86
516	WAUBONSEE	\$235.31	\$235.21	\$233.94	\$236.61	\$233.23	\$233.23	\$0.00	\$235.02
539	WOOD	\$217.38	\$265.44	\$293.82	\$378.18	\$195.27	\$0.00	\$0.00	\$241.67
STATE TOTALS		\$207.51	\$215.47	\$250.13	\$293.41	\$202.56	\$170.61	\$235.78	\$215.86

Appendix A

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

Illinois Community College Board

Table A-4

FISCAL YEAR 2011 NET INSTRUCTIONAL COSTS BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Unrestricted only

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Study	Total
503	BLACK HAWK	\$17,957,358	\$1,869,856	\$5,216,562	\$3,519,397	\$2,977,388	\$2,394,731	\$0	\$33,935,292
508	CHICAGO	<u>\$118,285,840</u>	<u>\$12,662,880</u>	<u>\$19,591,394</u>	<u>\$17,057,972</u>	<u>\$30,318,177</u>	<u>\$53,010,915</u>	<u>\$0</u>	<u>\$250,927,178</u>
50806	DALEY	\$9,595,131	\$1,655,429	\$1,599,349	\$2,160,609	\$3,464,009	\$12,843,163	\$0	\$31,317,690
50801	KENNEDY-KING	\$19,945,667	\$3,039,105	\$9,230,851	\$2,839,452	\$6,497,115	\$5,874,815	\$0	\$47,427,005
50803	MALCOLM X	\$11,914,127	\$1,130,314	\$930,211	\$4,534,057	\$4,829,650	\$7,511,213	\$0	\$30,849,572
50805	OLIVE HARVEY	\$12,420,884	\$1,142,106	\$1,198,987	\$346,538	\$3,986,225	\$3,449,784	\$0	\$22,544,524
50804	TRUMAN	\$16,014,049	\$1,770,582	\$1,679,131	\$2,982,848	\$2,580,871	\$15,177,690	\$0	\$40,205,171
50802	WASHINGTON	\$25,039,978	\$2,290,172	\$2,940,677	\$508,994	\$4,076,168	\$976,897	\$0	\$35,832,886
50807	WILBUR WRIGHT	\$23,356,004	\$1,635,172	\$2,012,188	\$3,685,474	\$4,884,139	\$7,177,353	\$0	\$42,750,330
507	DANVILLE	\$6,865,046	\$1,125,880	\$2,771,875	\$2,163,639	\$1,201,515	\$76,806	\$0	\$14,204,761
502	DUPAGE	\$80,465,147	\$12,309,624	\$15,593,132	\$11,230,033	\$9,467,766	\$3,949,748	\$0	\$133,015,450
509	ELGIN	\$33,497,772	\$4,531,920	\$7,682,898	\$6,469,854	\$5,419,406	\$3,196,401	\$0	\$60,798,251
512	HARPER	\$56,970,211	\$7,262,172	\$5,490,362	\$7,493,936	\$8,603,421	\$3,491,944	\$0	\$89,312,046
540	HEARTLAND	\$15,795,898	\$905,030	\$1,581,885	\$1,409,036	\$1,664,314	\$659,748	\$0	\$22,015,911
519	HIGHLAND	\$7,335,762	\$998,583	\$1,892,874	\$1,655,138	\$1,253,380	\$380,972	\$0	\$13,516,709
514	ILLINOIS CENTRAL	\$28,189,274	\$2,280,400	\$6,046,282	\$4,596,034	\$2,450,691	\$558,240	\$0	\$44,120,921
529	ILLINOIS EASTERN	<u>\$9,095,697</u>	<u>\$1,472,351</u>	<u>\$5,738,072</u>	<u>\$4,557,172</u>	<u>\$693,042</u>	<u>\$240,450</u>	<u>\$0</u>	<u>\$21,796,784</u>
52904	FRONTIER	\$1,628,890	\$160,637	\$374,846	\$1,175,091	\$97,568	\$52,311	\$0	\$3,489,343
52901	LINCOLN TRAIL	\$2,540,225	\$127,989	\$743,467	\$176,803	\$195,381	\$71,679	\$0	\$3,855,544
52902	OLNEY CENTRAL	\$2,853,821	\$751,983	\$457,069	\$2,885,584	\$340,651	\$39,573	\$0	\$7,328,681
52903	WABASH VALLEY	\$2,072,761	\$431,742	\$4,162,690	\$319,694	\$59,442	\$76,887	\$0	\$7,123,216
513	ILLINOIS VALLEY	\$10,645,647	\$1,141,625	\$3,759,167	\$2,545,589	\$1,615,058	\$40,727	\$0	\$19,747,813
525	JOLIET	\$40,730,597	\$4,191,550	\$11,365,037	\$6,917,457	\$7,592,251	\$0	\$0	\$70,796,892
520	KANKAKEE	\$8,727,477	\$903,401	\$2,253,204	\$4,306,535	\$2,272,213	\$1,466,094	\$0	\$19,928,924
501	KASKASKIA	\$9,799,457	\$2,008,284	\$3,253,994	\$3,825,241	\$889,416	\$20,641	<u>\$9,026</u>	\$19,806,059
523	KISHWAUKEE	\$10,947,466	\$1,108,169	\$2,978,350	\$2,301,693	\$2,352,957	\$564,941	\$0	\$20,253,576
532	LAKE COUNTY	\$44,839,536	\$4,236,828	\$8,331,488	\$6,918,481	\$6,795,820	\$6,339,076	\$0	\$77,461,229
517	LAKE LAND	\$15,387,922	\$3,687,914	\$9,854,677	\$4,627,553	\$1,418,079	\$151,615	<u>\$2,035</u>	\$35,129,795
536	LEWIS & CLARK	\$14,893,798	\$2,179,341	\$2,928,259	\$3,732,333	\$2,822,096	\$275,640	\$0	\$26,831,467
526	LINCOLN LAND	\$23,172,820	\$1,810,407	\$4,721,072	\$4,629,374	\$3,911,868	\$0	\$0	\$38,245,541
530	LOGAN	\$15,062,864	\$3,487,010	\$4,021,978	\$4,175,735	\$1,283,076	\$255,215	\$0	\$28,285,878
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	\$35,221,966	\$3,173,489	\$6,073,254	\$5,695,445	\$6,717,485	\$0	\$0	\$56,881,639
527	MORTON	\$3,091,420	\$1,114,601	\$1,221,417	\$2,040,462	\$1,801,108	\$0	\$0	\$9,269,008
535	OAKTON	\$38,935,829	\$4,254,114	\$4,609,105	\$6,776,691	\$4,647,782	\$1,280,974	\$0	\$60,504,495
505	PARKLAND	\$28,843,149	\$3,295,504	\$7,428,905	\$4,506,719	\$4,661,065	\$322,613	\$0	\$49,057,955
515	PRAIRIE STATE	\$15,346,325	\$736,873	\$2,015,868	\$3,200,608	\$3,536,357	\$205,612	\$0	\$25,041,643
521	REND LAKE	\$5,041,132	\$1,325,695	\$4,649,217	\$2,393,964	\$402,678	\$487,139	\$0	\$15,199,825
537	RICHLAND	\$8,339,549	\$915,495	\$3,966,557	\$2,494,066	\$1,384,046	\$0	\$0	\$17,099,713
511	ROCK VALLEY	\$25,680,599	\$1,626,222	\$6,415,821	\$3,772,747	\$2,456,128	\$174,870	\$0	\$40,126,387
518	SANDBURG	\$7,039,529	\$1,117,401	\$1,099,492	\$3,033,928	\$943,936	\$153,256	\$0	\$13,387,542
506	SAUK VALLEY	\$6,695,483	\$859,678	\$1,202,578	\$1,740,495	\$1,055,423	\$0	\$0	\$11,553,657
531	SHAWNEE	\$4,338,324	\$573,456	\$534,118	\$1,562,730	\$553,300	\$965,187	\$0	\$8,527,115
510	SOUTH SUBURBAN	\$18,184,056	\$3,409,012	\$1,472,536	\$4,762,613	\$6,052,041	\$4,881,339	<u>\$10,958</u>	\$38,772,555
533	SOUTHEASTERN	\$4,301,270	\$716,997	\$1,746,796	\$1,513,500	\$337,396	\$0	\$0	\$8,615,959
522	SOUTHWESTERN	\$30,155,991	\$4,954,757	\$10,386,118	\$4,878,553	\$6,391,770	\$26,949	\$9,811	\$56,803,949
534	SPOON RIVER	\$5,625,813	\$267,088	\$712,255	\$863,194	\$591,616	\$0	\$0	\$8,059,966
504	TRITON	\$25,105,768	\$2,535,954	\$5,956,423	\$4,717,839	\$4,499,390	\$4,980,927	\$0	\$47,796,301
516	WAUBONSEE	\$28,739,285	\$3,633,587	\$2,684,228	\$2,795,510	\$4,138,718	\$1,860,968	\$0	\$43,852,296
539	WOOD	\$7,158,669	\$1,173,516	\$2,314,106	\$1,494,556	\$1,075,335	\$0	\$0	\$13,216,182
	STATE TOTALS	\$866,509,746	\$105,856,664	\$189,561,356	\$163,275,822	\$146,247,508	\$92,413,738	\$31,830	\$1,563,896,664

Illinois Community College Board

Table A-3

**FISCAL YEAR 2011 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**
Unrestricted only

		Student Semester Credit Hours	Academic Admin. & Planning Unrestricted Cost	Academic Support Unrestricted Cost	Student Services Unrestricted Cost	General Institutional Unrestricted Cost	Total Allocated Unrestricted Cost
503	BLACK HAWK	148,256	\$3,477,910	\$1,987,084	\$3,471,130	\$8,526,896	\$17,463,020
508	CHICAGO	<u>1,155,260</u>	<u>\$9,671,626</u>	<u>\$7,705,712</u>	<u>\$20,730,873</u>	<u>\$74,761,340</u>	<u>\$112,869,551</u>
50806	DALEY	190,108	\$1,115,151	\$1,368,994	\$2,495,349	\$8,798,697	\$13,778,191
50801	KENNEDY-KING	117,815	\$1,101,705	\$690,353	\$2,299,407	\$18,876,636	\$22,968,101
50803	MALCOLM X	146,366	\$1,957,600	\$688,132	\$2,641,470	\$8,777,430	\$14,064,632
50805	OLIVE HARVEY	88,422	\$797,197	\$205,664	\$2,398,082	\$6,216,070	\$9,617,013
50804	TRUMAN	220,692	\$1,458,893	\$2,072,924	\$3,403,412	\$10,717,209	\$17,652,438
50802	WASHINGTON	173,712	\$1,013,826	\$1,113,112	\$3,554,685	\$9,977,291	\$15,658,914
50807	WILBUR WRIGHT	218,145	\$2,227,254	\$1,566,533	\$3,938,468	\$11,398,007	\$19,130,262
507	DANVILLE	72,974	\$819,245	\$1,109,328	\$1,159,931	\$2,267,553	\$5,356,057
502	DUPAGE	549,354	\$10,771,405	\$8,837,141	\$1,152,895	\$38,647,325	\$59,408,766
509	ELGIN	205,139	\$4,767,300	\$3,515,342	\$4,468,960	\$12,812,238	\$25,563,840
512	HARPER	346,957	\$6,037,089	\$2,793,740	\$10,129,632	\$22,610,544	\$41,571,005
540	HEARTLAND	118,821	\$407,681	\$982,502	\$2,264,228	\$4,970,096	\$8,624,507
519	HIGHLAND	62,048	\$945,383	\$460,204	\$1,213,695	\$3,239,137	\$5,858,419
514	ILLINOIS CENTRAL	235,848	\$1,607,455	\$2,454,510	\$1,120,907	\$12,826,155	\$18,009,027
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$915,003</u>	<u>\$467,559</u>	<u>\$1,344,446</u>	<u>\$5,017,759</u>	<u>\$7,744,767</u>
52904	FRONTIER	29,010	\$247,155	\$114,797	\$354,221	\$1,045,651	\$1,761,824
52901	LINCOLN TRAIL	22,773	\$238,040	\$95,692	\$299,312	\$976,240	\$1,609,284
52902	OLNEY CENTRAL	42,188	\$234,340	\$131,916	\$381,159	\$1,446,520	\$2,193,935
52903	WABASH VALLEY	67,902	\$195,468	\$125,154	\$309,754	\$1,549,348	\$2,179,724
513	ILLINOIS VALLEY	102,855	\$500,615	\$1,284,198	\$1,426,954	\$3,105,492	\$6,317,259
525	JOLIET	340,976	\$3,801,421	\$1,970,236	\$5,821,924	\$12,817,671	\$24,411,252
520	KANKAKEE	105,545	\$447,553	\$1,180,575	\$1,662,619	\$4,463,737	\$7,754,484
501	KASKASKIA	114,862	\$2,510,106	\$570,614	\$1,790,396	\$2,376,104	\$7,247,220
523	KISHWAUKEE	94,211	\$1,336,159	\$1,394,375	\$2,013,389	\$4,468,373	\$9,212,296
532	LAKE COUNTY	331,746	\$1,253,796	\$4,441,250	\$6,495,472	\$21,740,502	\$33,931,020
517	LAKE LAND	201,908	\$3,626,000	\$957,079	\$2,280,690	\$6,309,448	\$13,173,217
536	LEWIS & CLARK	141,062	\$943,052	\$1,437,914	\$2,322,681	\$4,366,256	\$9,069,903
526	LINCOLN LAND	154,075	\$4,003,553	\$1,245,724	\$2,989,538	\$8,244,167	\$16,482,982
530	LOGAN	147,195	\$2,056,575	\$1,069,197	\$3,130,181	\$6,100,754	\$12,356,707
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$2,193,672	\$2,899,164	\$6,538,729	\$15,699,784	\$27,331,349
527	MORTON	46,786	\$486,316	\$919,674	\$1,351,190	\$3,612,019	\$6,369,199
535	OAKTON	214,340	\$1,579,098	\$3,753,911	\$5,368,793	\$8,782,329	\$19,484,131
505	PARKLAND	222,643	\$6,339,016	\$3,550,108	\$4,372,835	\$8,836,534	\$23,098,493
515	PRAIRIE STATE	115,346	\$1,308,818	\$1,639,563	\$2,484,546	\$6,919,446	\$12,352,373
521	REND LAKE	90,918	\$446,248	\$369,103	\$906,452	\$2,576,956	\$4,298,759
537	RICHLAND	75,488	\$1,122,136	\$961,554	\$1,295,417	\$4,012,439	\$7,391,546
511	ROCK VALLEY	189,150	\$2,494,143	\$2,133,827	\$3,341,187	\$6,834,041	\$14,803,198
518	SANDBURG	57,572	\$1,135,398	\$192,142	\$1,633,453	\$3,768,581	\$6,729,574
506	SAUK VALLEY	57,692	\$475,926	\$757,753	\$1,162,034	\$2,628,509	\$5,024,222
531	SHAWNEE	62,971	\$1,723,199	\$351,390	\$1,350,849	\$4,501,804	\$7,927,242
510	SOUTH SUBURBAN	174,747	\$20,182,277	\$0	\$3,547,887	\$3,478,085	\$27,208,249
533	SOUTHEASTERN	50,870	\$291,677	\$406,493	\$588,040	\$2,431,887	\$3,718,097
522	SOUTHWESTERN	257,309	\$6,159,592	\$1,615,786	\$6,276,021	\$10,385,426	\$24,436,825
534	SPoon RIVER	37,023	\$909,624	\$192,862	\$945,933	\$2,171,292	\$4,219,711
504	TRITON	255,792	\$2,698,395	\$2,511,987	\$4,746,021	\$10,102,807	\$20,059,210
516	WAUBONSEE	186,593	\$6,652,028	\$5,090,616	\$3,786,424	\$8,998,083	\$24,527,151
539	WOOD	<u>54,687</u>	<u>\$195,626</u>	<u>\$1,165,472</u>	<u>\$1,143,186</u>	<u>\$3,217,598</u>	<u>\$5,721,882</u>
STATE TOTALS		7,264,930	\$116,292,116	\$74,375,689	\$127,829,538	\$368,629,167	\$687,126,510

Illinois Community College Board

Table A-2

FISCAL YEAR 2011 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES
Unrestricted only

		Student Semester Credit Hours	Direct Salary Unrestricted Cost	Direct Department Unrestricted Cost	Equipment Unrestricted Cost	Allocated Less O&M Unrestricted Cost	Oper. & Maintenance Unrestricted Cost	Net Instructional Unrestricted Cost
503	BLACK HAWK	148,256	\$11,139,592	\$824,672	\$0	\$17,463,021	\$4,508,007	\$33,935,292
508	CHICAGO	<u>1,155,260</u>	<u>\$78,633,619</u>	<u>\$21,047,759</u>	<u>\$0</u>	<u>\$112,819,023</u>	<u>\$38,426,777</u>	<u>\$250,927,179</u>
50806	DALEY	190,108	\$9,642,780	\$2,143,596	\$0	\$13,778,191	\$5,753,123	\$31,317,690
50801	KENNEDY-KING	117,815	\$9,538,032	\$7,391,105	\$0	\$22,935,398	\$7,562,470	\$47,427,005
50803	MALCOLM X	146,366	\$8,965,756	\$2,014,535	\$0	\$14,064,632	\$5,804,649	\$30,849,572
50805	OLIVE HARVEY	88,422	\$6,538,064	\$2,163,121	\$0	\$9,617,013	\$4,226,326	\$22,544,524
50804	TRUMAN	220,692	\$15,183,386	\$2,016,879	\$0	\$17,652,438	\$5,352,468	\$40,205,172
50802	WASHINGTON	173,712	\$12,992,653	\$3,077,386	\$0	\$15,641,088	\$4,121,759	\$35,832,886
50807	WILBUR WRIGHT	218,145	\$15,772,948	\$2,241,137	\$0	\$19,130,263	\$5,605,982	\$42,750,330
507	DANVILLE	72,974	\$5,773,720	\$898,696	\$14,904	\$5,356,059	\$2,161,382	\$14,204,761
502	DUPAGE	549,354	\$55,500,667	\$3,913,503	\$426,685	\$59,408,551	\$13,766,043	\$133,015,450
509	ELGIN	205,139	\$22,932,388	\$2,954,201	\$354,580	\$25,563,842	\$8,993,240	\$60,798,251
512	HARPER	346,957	\$30,496,207	\$4,032,522	\$582,054	\$41,571,486	\$12,629,777	\$89,312,045
540	HEARTLAND	118,821	\$10,454,454	\$620,898	\$70,785	\$8,624,653	\$2,245,121	\$22,015,911
519	HIGHLAND	62,048	\$5,572,898	\$334,913	\$1,291	\$5,858,421	\$1,749,187	\$13,516,710
514	ILLINOIS CENTRAL	235,848	\$17,862,736	\$0	\$0	\$18,009,104	\$8,249,080	\$44,120,920
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$9,264,769</u>	<u>\$1,884,630</u>	<u>\$20,483</u>	<u>\$7,744,775</u>	<u>\$2,882,129</u>	<u>\$21,796,785</u>
52904	FRONTIER	29,010	\$1,110,061	\$217,403	\$0	\$1,761,826	\$400,053	\$3,489,343
52901	LINCOLN TRAIL	22,773	\$1,360,743	\$208,624	\$3,301	\$1,609,286	\$673,591	\$3,855,544
52902	OLNEY CENTRAL	42,188	\$3,443,991	\$806,040	\$16,985	\$2,193,937	\$867,729	\$7,328,682
52903	WABASH VALLEY	67,902	\$3,349,974	\$652,563	\$197	\$2,179,726	\$940,756	\$7,123,216
513	ILLINOIS VALLEY	102,855	\$7,466,851	\$3,617,331	\$32,988	\$6,317,260	\$2,313,382	\$19,747,813
525	JOLIET	340,976	\$27,313,922	\$8,365,721	\$65,901	\$24,411,682	\$10,639,665	\$70,796,891
520	KANKAKEE	105,545	\$7,209,104	\$1,535,360	\$26,691	\$7,754,485	\$3,403,284	\$19,928,924
501	KASKASKIA	114,862	\$8,283,306	\$1,162,519	\$20,524	\$6,957,385	\$3,382,325	\$19,806,058
523	KISHWAUKEE	94,211	\$6,854,877	\$873,735	\$13,944	\$9,212,297	\$3,298,723	\$20,253,576
532	LAKE COUNTY	331,746	\$29,009,629	\$6,617,869	\$17,500	\$33,931,020	\$7,885,211	\$77,461,229
517	LAKE LAND	201,908	\$14,565,934	\$2,286,454	\$9,999	\$13,026,124	\$5,241,283	\$35,129,794
536	LEWIS & CLARK	141,062	\$11,248,566	\$902,575	\$0	\$9,069,903	\$5,610,423	\$26,831,467
526	LINCOLN LAND	154,075	\$14,832,750	\$2,218,244	\$53,062	\$16,483,732	\$4,657,753	\$38,245,541
530	LOGAN	147,195	\$10,935,241	\$1,332,002	\$30,914	\$12,356,708	\$3,631,013	\$28,285,878
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$20,034,217	\$421,354	\$72,346	\$27,331,518	\$9,022,205	\$56,881,639
527	MORTON	46,786	\$4,168,554	\$314,217	\$3,476	\$3,345,114	\$1,437,646	\$9,269,007
535	OAKTON	214,340	\$27,735,328	\$6,881,974	\$11,785	\$19,485,315	\$6,390,093	\$60,504,495
505	PARKLAND	222,643	\$19,299,224	\$1,368,854	\$0	\$23,098,494	\$5,291,383	\$49,057,955
515	PRAIRIE STATE	115,346	\$8,562,302	\$810,437	\$0	\$12,354,088	\$3,314,817	\$25,041,643
521	REND LAKE	90,918	\$7,240,428	\$890,357	\$271,704	\$4,211,173	\$2,586,162	\$15,199,824
537	RICHLAND	75,488	\$7,176,619	\$730,181	\$76,439	\$7,391,744	\$1,724,730	\$17,099,713
511	ROCK VALLEY	189,150	\$16,391,792	\$2,803,231	\$83,620	\$14,803,200	\$6,044,543	\$40,126,386
518	SANDBURG	57,572	\$3,864,476	\$1,325,590	\$14,358	\$6,729,574	\$1,453,544	\$13,387,542
506	SAUK VALLEY	57,692	\$4,614,882	\$319,582	\$125,800	\$5,024,224	\$1,469,169	\$11,553,657
531	SHAWNEE	62,971	\$4,449,927	\$172,201	\$0	\$3,391,327	\$513,660	\$8,527,115
510	SOUTH SUBURBAN	174,747	\$2,531,593	\$2,871,131	\$38,931	\$27,151,112	\$6,179,788	\$38,772,555
533	SOUTHEASTERN	50,870	\$3,656,469	\$0	\$0	\$3,718,463	\$1,241,026	\$8,615,959
522	SOUTHWESTERN	257,309	\$21,730,584	\$3,028,370	\$396,750	\$24,437,206	\$7,211,037	\$56,803,948
534	SPONN RIVER	37,023	\$2,811,608	\$0	\$0	\$4,219,599	\$1,028,758	\$8,059,964
504	TRITON	255,792	\$16,207,067	\$2,756,951	\$3,960	\$20,059,211	\$8,769,111	\$47,796,300
516	WAUBONSEE	186,593	\$12,929,763	\$722,714	\$333,040	\$24,527,153	\$5,339,626	\$43,852,296
539	WOOD	<u>54,687</u>	<u>\$4,852,114</u>	<u>\$935,043</u>	<u>\$68,485</u>	<u>\$5,721,989</u>	<u>\$1,638,552</u>	<u>\$13,216,183</u>
	STATE TOTALS	7,264,930	\$573,608,177	\$91,775,791	\$3,242,999	\$678,940,035	\$216,329,655	\$1,563,896,656

Table A-1

**FISCAL YEAR 2011 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES**
Unrestricted only

		Student Semester Credit Hours	Net Instructional Unrestricted Cost	Other Unrestricted Cost	Building Repair Unrestricted Cost	Building Deprec. Unrestricted Cost	Full Instructional Unrestricted Cost	Organized Research Unrestricted Cost	Public Service Unrestricted Cost	Total Institutional Unrestricted Unit Cost
503	BLACK HAWK	148,256	\$33,935,292	\$10,662	\$2,246,512	\$786,245	\$36,978,711	\$0	\$1,917,949	\$38,896,660
508	CHICAGO	<u>1,155,260</u>	<u>\$250,927,179</u>	<u>\$0</u>	<u>\$2,314,103</u>	<u>\$13,615,039</u>	<u>\$266,856,321</u>	<u>\$0</u>	<u>\$3,684,109</u>	<u>\$270,540,430</u>
50806	DALEY	190,108	\$31,317,690	\$0	\$316,153	\$1,860,086	\$33,493,929	\$0	\$135,308	\$33,629,237
50801	KENNEDY-KING	117,815	\$47,427,005	\$0	\$833,876	\$4,906,115	\$53,166,996	\$0	\$1,383,813	\$54,550,809
50803	MALCOLM X	146,366	\$30,849,572	\$0	\$188,259	\$1,107,624	\$32,145,455	\$0	\$93,177	\$32,238,632
50805	OLIVE HARVEY	88,422	\$22,544,524	\$0	\$120,383	\$708,275	\$23,373,182	\$0	\$57,688	\$23,430,870
50804	TRUMAN	220,692	\$40,205,172	\$0	\$90,952	\$535,119	\$40,831,243	\$0	\$516,552	\$41,347,795
50802	WASHINGTON	173,712	\$35,832,886	\$0	\$201,379	\$1,184,811	\$37,219,076	\$0	\$1,091,171	\$38,310,247
50807	WILBUR WRIGHT	218,145	\$42,750,330	\$0	\$563,101	\$3,313,009	\$46,626,440	\$0	\$406,400	\$47,032,840
507	DANVILLE	72,974	\$14,204,761	\$709	\$0	\$317,524	\$14,522,994	\$0	\$182,306	\$14,705,300
502	DUPAGE	549,354	\$133,015,450	\$0	\$0	\$0	\$133,015,450	\$0	\$9,881,228	\$142,896,678
509	ELGIN	205,139	\$60,798,251	\$64,284	\$0	\$3,180,889	\$64,043,424	\$0	\$2,773,965	\$66,817,389
512	HARPER	346,957	\$89,312,045	\$104,507	\$5,507,334	\$3,335,859	\$98,259,745	\$0	\$2,965,755	\$101,225,500
540	HEARTLAND	118,821	\$22,015,911	\$70,119	\$66,836	\$2,570,080	\$24,722,946	\$0	\$3,204,113	\$27,927,059
519	HIGHLAND	62,048	\$13,516,710	\$26,245	\$0	\$969,431	\$14,512,386	\$116,985	\$200,160	\$14,829,531
514	ILLINOIS CENTRAL	235,848	\$44,120,920	\$2,181	\$12,501,364	\$4,391,419	\$61,015,884	\$0	\$1,242,956	\$62,258,840
529	ILLINOIS EASTERN	<u>161,873</u>	<u>\$21,796,785</u>	<u>\$23,361</u>	<u>\$0</u>	<u>\$661,501</u>	<u>\$22,481,647</u>	<u>\$0</u>	<u>\$97,295</u>	<u>\$22,578,942</u>
52904	FRONTIER	29,010	\$3,489,343	\$4,672	\$0	\$137,592	\$3,631,607	\$0	\$18,576	\$3,650,183
52901	LINCOLN TRAIL	22,773	\$3,855,544	\$4,439	\$0	\$158,099	\$4,018,082	\$0	\$20,920	\$4,039,002
52902	OLNEY CENTRAL	42,188	\$7,328,682	\$8,877	\$0	\$183,236	\$7,520,795	\$0	\$36,204	\$7,556,999
52903	WABASH VALLEY	67,902	\$7,123,216	\$5,373	\$0	\$182,574	\$7,311,163	\$0	\$21,595	\$7,332,758
513	ILLINOIS VALLEY	102,855	\$19,747,813	\$1,530	\$68,294	\$730,908	\$20,548,545	\$0	\$909,507	\$21,458,052
525	JOLIET	340,976	\$70,796,891	\$149,608	\$0	\$1,891,314	\$72,837,813	\$0	\$2,453,922	\$75,291,735
520	KANKAKEE	105,545	\$19,928,924	\$20,467	\$88,411	\$1,447,445	\$21,485,247	\$0	\$209,995	\$21,695,242
501	KASKASKIA	114,862	\$19,806,058	\$88,479	\$170,505	\$0	\$20,065,042	\$0	\$234,472	\$20,299,514
523	KISHWAUKEE	94,211	\$20,253,576	\$17,313	\$0	\$0	\$20,270,889	\$0	\$400,734	\$20,671,623
532	LAKE COUNTY	331,746	\$77,461,229	\$77,454	\$131,956	\$4,245,907	\$81,916,546	\$0	\$5,994,691	\$87,911,237
517	LAKE LAND	201,908	\$35,129,794	\$504	\$3,747,041	\$2,448,805	\$41,326,144	\$0	\$986,921	\$42,313,065
536	LEWIS & CLARK	141,062	\$26,831,467	\$0	\$0	\$0	\$26,831,467	\$0		\$26,831,467
526	LINCOLN LAND	154,075	\$38,245,541	\$43,207	\$0	\$0	\$38,288,748	\$0	\$1,536,193	\$39,824,941
530	LOGAN	147,195	\$28,285,878	\$221	\$0	\$576,892	\$28,862,991	\$0	\$527,391	\$29,390,382
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	324,038	\$56,881,639	\$70,483	\$6,162,239	\$3,508,192	\$66,622,553	\$0	\$3,125,478	\$69,748,031
527	MORTON	46,786	\$9,269,007	\$53,400	\$765,534	\$98,572	\$10,186,513	\$0	\$344,365	\$10,530,878
535	OAKTON	214,340	\$60,504,495	\$140,227	\$0	\$2,384,676	\$63,029,398	\$0	\$2,433,860	\$65,463,258
505	PARKLAND	222,643	\$49,057,955	\$0	\$0	\$1,071,231	\$50,129,186	\$8,502	\$3,117,287	\$53,254,975
515	PRAIRIE STATE	115,346	\$25,041,643	\$18,587	\$0	\$0	\$25,060,230	\$0	\$575,769	\$25,635,999
521	REND LAKE	90,918	\$15,199,824	\$14,004	\$0	\$0	\$15,213,828	\$0	\$52,689	\$15,266,517
537	RICHLAND	75,488	\$17,099,713	\$23,323	\$0	\$27,622	\$17,150,658	\$0	\$324,247	\$17,474,905
511	ROCK VALLEY	189,150	\$40,126,386	\$0	\$10,029	\$0	\$40,136,415	\$0	\$4,751,907	\$44,888,322
518	SANDBURG	57,572	\$13,387,542	\$0	\$0	\$495,472	\$13,883,014	\$0	\$85,369	\$13,968,383
506	SAUK VALLEY	57,692	\$11,553,657	\$25,660	\$232,334	\$316,384	\$12,128,035	\$0	\$239,589	\$12,367,624
531	SHAWNEE	62,971	\$8,527,115	\$12	\$33,106	\$0	\$8,560,233	\$0	\$108,711	\$8,668,944
510	SOUTH SUBURBAN	174,747	\$38,772,555	\$18,766	\$240,855	\$34,151,520	\$73,183,696	\$0	\$2,971,856	\$76,155,552
533	SOUTHEASTERN	50,870	\$8,615,959	\$7,581	\$72,800	\$285,283	\$8,981,623	\$0	\$16,327	\$8,997,950
522	SOUTHWESTERN	257,309	\$56,803,948	\$853,823	\$22,182	\$3,880,430	\$61,560,383	\$0	\$3,259,126	\$64,819,509
534	SPOON RIVER	37,023	\$8,059,964	\$15,233	\$0	\$270,469	\$8,345,666	\$0	\$565,382	\$8,911,048
504	TRITON	255,792	\$47,796,300	\$161,815	\$86,633	\$423,284	\$48,468,032	\$0	\$189,282	\$48,657,314
516	WAUBONSEE	186,593	\$43,852,296	\$311,390	\$0	\$2,465,742	\$46,629,428	\$0	\$5,889,863	\$52,519,291
539	WOOD	<u>54,687</u>	<u>\$13,216,183</u>	<u>\$7,133</u>	<u>\$0</u>	<u>\$253,829</u>	<u>\$13,477,145</u>	<u>\$0</u>	<u>\$416,390</u>	<u>\$13,893,535</u>
STATE TOTALS		7,264,930	\$1,563,896,656	\$2,422,288	\$34,468,068	\$90,801,964	\$1,691,588,976	\$125,487	\$67,871,159	\$1,759,585,622

Illinois Community College Board

Table A-5

**FISCAL YEAR 2011 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	78,984	7,476	20,813	12,914	13,629	14,440	0	148,256
508	CHICAGO	<u>506,234</u>	<u>54,837</u>	<u>72,565</u>	<u>51,294</u>	<u>136,396</u>	<u>333,934</u>	<u>0</u>	<u>1,155,260</u>
50806	DALEY	48,749	9,122	10,803	6,983	20,050	94,401	0	190,108
50801	KENNEDY-KING	50,241	7,677	20,926	5,056	17,835	16,080	0	117,815
50803	MALCOLM X	54,139	5,239	4,254	15,149	23,830	43,755	0	146,366
50805	OLIVE HARVEY	46,301	3,975	3,949	1,192	15,866	17,139	0	88,422
50804	TRUMAN	75,940	9,079	6,759	8,247	12,198	108,469	0	220,692
50802	WASHINGTON	120,366	10,692	16,192	2,233	19,783	4,446	0	173,712
50807	WILBUR WRIGHT	110,498	9,053	9,682	12,434	26,834	49,644	0	218,145
507	DANVILLE	40,208	5,531	10,974	9,510	6,436	315	0	72,974
502	DUPAGE	358,320	49,575	49,123	30,905	44,514	16,917	0	549,354
509	ELGIN	121,042	15,994	21,761	14,684	21,047	10,611	0	205,139
512	HARPER	238,433	24,324	19,531	18,848	33,801	12,020	0	346,957
540	HEARTLAND	85,085	3,777	5,679	5,966	13,958	4,356	0	118,821
519	HIGHLAND	34,215	3,790	7,154	6,376	7,732	2,781	0	62,048
514	ILLINOIS CENTRAL	163,387	12,771	24,457	16,482	15,211	3,540	0	235,848
529	ILLINOIS EASTERN	<u>68,504</u>	<u>11,186</u>	<u>48,657</u>	<u>26,286</u>	<u>5,255</u>	<u>1,985</u>	<u>0</u>	<u>161,873</u>
52904	FRONTIER	14,528	1,205	2,356	9,836	705	380	0	29,010
52901	LINCOLN TRAIL	15,706	977	3,500	936	1,143	511	0	22,773
52902	OLNEY CENTRAL	21,100	4,780	3,005	10,314	2,721	268	0	42,188
52903	WABASH VALLEY	17,170	4,224	39,796	5,200	686	826	0	67,902
513	ILLINOIS VALLEY	62,164	5,895	16,899	9,150	8,454	293	0	102,855
525	JOLIET	217,417	22,038	36,844	23,699	40,978	0	0	340,976
520	KANKAKEE	49,590	4,609	10,151	16,917	13,718	10,560	0	105,545
501	KASKASKIA	62,620	10,839	17,045	16,106	8,062	138	52	114,862
523	KISHWAUKEE	57,162	5,282	8,772	7,024	11,794	4,177	0	94,211
532	LAKE COUNTY	199,053	18,530	30,300	22,024	31,658	30,181	0	331,746
517	LAKE LAND	95,947	23,212	50,733	22,287	9,147	569	13	201,908
536	LEWIS & CLARK	85,055	12,130	17,137	9,143	15,876	1,721	0	141,062
526	LINCOLN LAND	99,822	9,652	15,095	12,531	16,975	0	0	154,075
530	LOGAN	83,315	17,104	20,865	17,218	6,778	1,915	0	147,195
528	MC HENRY	DNS	DNS	DNS	DNS	DNS	DNS	DNS	DNS
524	MORAINA VALLEY	215,921	16,981	27,331	25,451	38,354	0	0	324,038
527	MORTON	18,358	6,521	4,483	5,901	11,523	0	0	46,786
535	OAKTON	143,483	16,441	11,977	17,881	18,288	6,270	0	214,340
505	PARKLAND	136,189	21,146	28,592	13,509	22,142	1,065	0	222,643
515	PRAIRIE STATE	75,480	3,488	7,629	8,956	18,656	1,137	0	115,346
521	REND LAKE	43,116	5,786	17,919	16,501	3,826	3,770	0	90,918
537	RICHLAND	41,345	4,447	16,339	6,526	6,831	0	0	75,488
511	ROCK VALLEY	129,628	8,497	20,519	11,645	17,774	1,087	0	189,150
518	SANDBURG	32,701	4,743	3,785	11,062	4,821	460	0	57,572
506	SAUK VALLEY	36,376	4,493	5,080	5,846	5,897	0	0	57,692
531	SHAWNEE	33,758	4,092	2,764	9,407	4,322	8,628	0	62,971
510	SOUTH SUBURBAN	74,299	14,370	5,410	15,924	23,901	20,985	34	154,923
533	SOUTHEASTERN	26,598	4,646	9,164	7,993	2,469	0	0	50,870
522	SOUTHWESTERN	141,613	21,906	45,638	16,253	31,699	164	36	257,309
534	SPOON RIVER	26,954	970	2,607	3,484	3,008	0	0	37,023
504	TRITON	138,232	14,333	24,723	15,008	23,816	39,680	0	255,792
516	WAUBONSEE	122,132	15,448	11,474	11,815	17,745	7,979	0	186,593
539	WOOD	<u>32,931</u>	<u>4,421</u>	<u>7,876</u>	<u>3,952</u>	<u>5,507</u>	<u>0</u>	<u>0</u>	<u>54,687</u>
STATE TOTALS		4,175,671	491,281	757,865	556,478	721,998	541,678	135	7,245,106

Appendix B

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

ILLINOIS COMMUNITY COLLEGE BOARD - UNIT COST ANALYSIS
 COST BY STUDENT CREDIT HOUR
 BY CIP WITHIN PCS
 STATE REPORT
 ACADEMIC YEAR 2010-11

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	010000		20.00	49.20	0.45	0.00	47.33	9.87	106.85
11	010102		115.00	133.86	12.58	0.00	64.52	25.96	236.92
11	010103		2374.00	102.42	21.37	0.05	84.86	27.93	236.63
11	010106		252.00	149.81	139.56	0.00	78.15	30.67	398.20
11	010201		690.00	120.32	24.71	0.04	89.66	28.01	262.74
11	010607		21.00	466.24	279.14	0.00	71.59	31.20	848.18
11	010901		1742.00	86.62	26.62	0.01	86.20	28.02	227.47
11	011102		1078.00	96.11	6.39	0.00	89.23	25.26	216.98
11	011103		926.00	147.79	55.42	1.78	89.50	27.51	322.00
11	011201		2469.00	108.47	26.16	0.17	81.64	27.73	244.16
11	030101		366.00	76.56	4.09	0.00	127.94	28.33	236.92
11	040201		2025.00	200.23	17.87	0.33	87.86	29.26	335.55
11	050101		357.00	144.90	1.25	0.00	88.93	37.29	272.36
11	050103		954.00	85.29	0.85	0.00	102.55	27.33	216.04
11	050104		345.00	31.50	19.19	0.00	92.30	28.45	171.44
11	050107		1959.00	81.65	5.22	0.00	92.34	28.40	207.62
11	050108		507.00	83.07	1.02	0.00	94.88	26.48	205.45
11	050110		204.00	125.69	0.00	0.00	108.14	25.06	258.89
11	050112		42.00	61.14	0.00	0.00	108.14	25.06	194.34
11	050201		4359.00	74.91	14.49	0.00	106.77	45.65	241.81
11	050202		318.00	71.66	0.97	0.00	109.42	29.49	211.54
11	050207		1785.00	110.05	7.39	0.00	104.45	32.33	254.22
11	050299		465.00	23.74	0.68	0.00	87.09	25.47	136.97

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11 090101			30.00	282.00	5.33	0.00	104.63	29.96	421.93
11 090102			5862.00	71.76	9.20	0.12	95.32	29.81	206.21
11 090401			2408.00	175.52	12.49	0.05	90.93	27.19	306.18
11 090402			1422.00	126.53	22.85	0.34	110.24	38.30	298.26
11 090404			36.00	42.56	2.31	0.00	70.67	29.58	145.11
11 090701			1764.00	110.55	25.94	1.21	101.51	33.85	273.06
11 090702			740.00	172.32	4.21	0.80	88.21	36.92	302.46
11 090799			30.00	65.13	5.73	0.00	94.97	28.02	193.86
11 090902			135.00	127.30	10.72	0.00	71.59	31.20	240.82
11 090903			429.00	93.86	7.45	0.00	97.41	27.46	226.19
11 099997			172.00	124.15	2.43	0.02	85.85	25.50	237.94
11 099998			127.00	364.20	2.70	0.17	84.40	29.23	480.69
11 100203			4.00	0.00	0.00	0.00	73.10	24.40	97.49
11 100304			141.00	85.47	17.25	1.16	122.43	35.70	262.01
11 110101			15715.00	77.02	7.08	0.04	76.41	30.02	190.57
11 110103			1545.00	69.30	3.87	0.00	131.45	28.62	233.23
11 110201			5789.00	146.84	9.75	0.00	105.64	32.65	294.88
11 110202			5437.00	127.68	8.36	0.51	96.40	30.51	263.47
11 110401			336.00	119.91	5.70	0.01	104.37	31.32	261.31
11 110501			718.00	135.57	9.23	0.79	77.86	31.19	254.64
11 110801			242.00	83.86	12.07	0.59	95.64	31.07	223.23
11 110802			42.00	239.31	29.31	0.00	90.91	29.81	389.34
11 110803			1509.00	252.18	38.60	0.60	101.68	28.96	422.02
11 110901			14312.00	104.71	6.71	0.05	81.85	28.51	221.83
11 119996			42.00	28.50	0.86	0.00	64.30	39.77	133.43
11 120406			202.00	195.35	92.43	0.01	88.45	28.56	404.80

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	130101		4018.00	88.36	9.35	0.00	87.74	23.95	209.41
11	130201		1335.00	80.59	4.26	0.00	87.93	31.86	204.64
11	130299		51.00	96.84	18.92	0.00	74.30	23.42	213.49
11	130501		3330.00	126.53	15.35	0.40	93.07	29.56	264.90
11	130604		195.00	63.57	63.15	0.00	90.91	29.81	247.44
11	130701		66.00	275.59	14.68	0.00	71.59	31.20	393.07
11	130901		12697.00	82.66	5.27	0.01	97.49	28.75	214.17
11	131001		8523.00	76.08	7.56	0.01	93.15	29.36	206.16
11	131202		24217.00	89.84	7.62	0.15	89.65	29.35	216.60
11	131209		345.00	80.11	4.47	0.01	72.59	18.89	176.07
11	131210		2214.00	107.24	6.64	0.00	91.18	30.63	235.69
11	131299		38.00	34.08	5.24	0.00	82.23	24.63	146.18
11	131301		126.00	161.68	54.24	0.00	79.39	28.64	323.95
11	131307		45562.00	64.23	11.25	0.24	93.96	29.42	199.10
11	131314		811.00	122.04	15.46	0.15	86.97	27.62	252.25
11	131315		135.00	194.22	19.59	0.00	96.07	28.26	338.15
11	131401		453.00	117.04	15.82	0.00	103.79	24.86	261.50
11	139996		215.00	106.45	9.01	0.00	71.59	31.20	218.26
11	139997		766.00	111.42	7.93	0.00	76.37	25.13	220.85
11	139998		1233.00	179.99	7.09	0.00	93.25	28.77	309.10
11	140101		275.00	127.16	10.42	0.01	76.92	31.25	245.76
11	141001		555.00	152.25	12.15	0.23	87.00	28.54	280.17
11	141101		3922.00	126.35	12.37	0.10	93.90	27.84	260.56
11	141201		4192.00	175.47	13.58	2.57	88.32	29.48	309.42
11	149996		312.00	149.04	39.40	0.17	71.59	31.20	291.41
11	151302		2957.00	192.52	12.52	0.28	97.55	30.20	333.08

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
11	160101			9.00	351.33	80.44	0.00	71.59	31.20 534.57
11	160102			894.00	171.91	13.56	0.01	106.68	25.88 318.05
11	160104			750.00	47.50	1.65	0.00	100.24	32.45 181.83
11	160201			27.00	89.85	3.89	0.04	72.59	18.89 185.26
11	160301			2449.00	105.66	18.65	0.00	96.44	29.47 250.22
11	160302			4078.00	97.71	10.10	0.00	105.09	28.89 241.79
11	160303			322.00	77.68	27.24	0.00	99.69	27.39 231.99
11	160402			740.00	83.16	17.26	0.00	99.47	26.34 226.23
11	160407			522.00	69.23	25.80	0.00	87.83	26.77 209.64
11	160501			4113.00	72.12	5.83	0.02	95.18	29.91 203.06
11	160901			12332.00	79.68	16.21	0.02	96.36	29.71 221.98
11	160902			2134.00	69.30	15.93	0.01	93.85	26.89 205.98
11	160905			86406.00	75.08	8.96	0.03	94.94	29.79 208.80
11	160996			309.00	100.07	4.02	0.03	72.83	19.05 196.00
11	160997			87.00	161.76	42.44	0.00	98.06	26.75 329.01
11	161001			36.00	202.17	30.72	0.00	90.04	23.73 346.66
11	161101			2089.00	66.70	15.23	0.02	90.07	29.00 201.02
11	161102			92.00	134.52	55.51	0.00	90.91	29.81 310.75
11	161203			566.00	213.26	32.20	0.00	123.81	39.38 408.64
11	161601			636.00	70.10	4.26	0.03	84.92	25.58 184.89
11	169996			747.00	133.29	16.02	1.75	104.96	35.73 291.74
11	169997			78.00	145.49	3.94	0.00	106.22	32.08 287.72
11	169998			25.00	63.36	2.68	0.00	64.52	25.96 156.51
11	190401			30.00	75.17	0.00	0.00	94.42	28.19 197.78
11	190402			2644.00	60.40	10.83	0.00	93.57	29.82 194.62
11	190501			6487.00	64.65	24.47	0.04	96.49	31.03 216.68

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11 190504			24145.00	59.13	12.47	0.68	92.17	29.56	194.00
11 190901			585.00	107.71	24.90	0.00	108.14	25.06	265.82
11 199997			108.00	2.71	0.49	0.00	63.79	22.98	89.98
11 230101			24173.00	96.20	9.66	0.06	96.87	31.57	234.36
11 230401			417579.00	75.03	5.99	0.11	94.18	29.55	204.86
11 230501			6111.00	153.10	11.52	0.02	95.63	28.52	288.79
11 230701			32965.00	94.79	10.03	0.09	95.40	30.08	230.40
11 230801			5574.00	128.63	7.37	0.19	94.19	28.53	258.90
11 231001			196820.00	70.15	6.26	0.16	94.61	29.54	200.73
11 231101			663.00	117.44	4.82	0.00	85.73	34.89	242.89
11 239996			234.00	66.94	4.85	0.00	92.64	28.64	193.07
11 239997			314.00	304.92	5.46	0.00	100.25	27.01	437.65
11 239998			112.00	1319.46	2.67	0.00	97.08	28.51	1447.72
11 240101			48.00	9.29	0.29	0.00	97.78	35.01	142.38
11 240102			58552.00	48.78	11.30	0.03	90.83	31.30	182.24
11 240103			72887.00	57.52	5.43	0.02	97.11	29.32	189.40
11 240104			29.00	0.00	0.00	0.00	73.10	24.40	97.49
11 240196			34.00	48.50	21.29	0.00	71.59	31.20	172.59
11 240197			2045.00	91.10	7.96	0.06	84.38	26.29	209.80
11 240198			1323.00	62.90	3.22	0.01	85.31	27.14	178.58
11 240199			2863.00	426.00	44.81	1.19	92.89	27.33	592.22
11 260101			196344.00	74.69	11.34	0.65	94.45	30.27	211.40
11 260102			57.00	67.84	4.18	0.00	64.30	39.77	176.09
11 260202			144.00	59.06	9.16	0.56	105.99	25.31	200.08
11 260301			5207.00	98.00	12.50	0.89	89.08	30.21	230.68
11 260403			177084.00	73.30	10.83	0.60	93.30	29.98	208.00

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	260502		47009.00	92.72	12.18	0.56	94.86	30.39	230.72
11	260503		532.00	72.95	8.58	0.00	73.40	29.62	184.55
11	260701		2978.00	119.99	11.08	1.01	91.35	32.04	255.48
11	260702		99.00	193.02	59.21	0.00	71.59	31.20	355.03
11	260801		4471.00	96.67	14.71	0.74	93.81	29.88	235.81
11	261301		2773.00	123.30	22.56	0.11	86.49	30.39	262.84
11	261302		363.00	32.50	3.06	0.29	102.51	25.75	164.11
11	261305		28267.00	76.36	12.15	0.44	96.16	27.63	212.74
11	269997		54.00	98.46	6.07	0.00	113.63	27.87	246.03
11	269998		2.00	956.00	68.50	4.00	108.14	25.06	1161.70
11	269999		176.00	568.60	46.25	0.00	88.82	28.38	732.05
11	270101		178235.00	74.55	6.07	0.12	95.13	29.63	205.50
11	270103		5838.00	87.23	5.08	0.08	73.71	28.52	194.61
11	270199		1378.00	149.22	31.83	0.05	90.37	26.22	297.69
11	270301		91804.00	68.98	6.41	0.13	94.41	29.89	199.81
11	270399		135.00	39.60	0.53	0.00	108.14	25.06	173.33
11	270501		85190.00	67.25	6.34	0.15	94.54	30.04	198.32
11	279997		14.00	144.00	18.79	0.00	90.91	29.81	283.51
11	280101		15.00	89.00	0.47	0.00	91.14	24.29	204.90
11	280301		70.00	41.69	1.59	0.00	88.61	27.14	159.03
11	280401		15.00	0.00	0.00	0.00	103.75	23.77	127.51
11	300101		7132.00	57.31	3.68	0.44	88.45	27.72	177.60
11	300197		1230.00	93.12	26.68	0.05	99.95	30.71	250.51
11	300199		430.00	673.35	60.65	4.18	109.24	26.92	874.33
11	300497		48.00	22.65	18.25	0.00	155.54	35.45	231.88
11	301401		48.00	150.08	56.23	0.00	103.58	29.44	339.33

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
11 302301			102.00	93.77	12.10	0.00	103.44	25.31	234.62
11 310101			808.00	119.96	21.29	0.20	88.21	27.66	257.31
11 310301			99.00	191.11	4.02	0.69	84.35	27.84	308.01
11 310501			82075.00	69.56	14.72	0.21	89.57	28.44	202.50
11 310504			363.00	85.53	35.55	0.21	98.14	29.55	248.98
11 310599			70.00	128.57	13.06	0.00	69.27	27.25	238.14
11 319998			13.00	159.92	61.46	0.00	102.28	23.77	347.43
11 380101			51510.00	63.22	4.75	0.07	94.79	28.99	191.82
11 380102			23210.00	68.36	5.08	0.16	93.82	29.51	196.93
11 380103			42702.00	57.93	5.01	0.04	98.62	30.11	191.71
11 380199			48.00	54.04	0.67	0.00	97.78	35.01	187.51
11 380201			42108.00	55.14	3.60	0.02	95.06	29.15	182.97
11 389997			165.00	112.69	19.79	0.00	102.28	23.77	258.53
11 400101			19266.00	71.13	11.98	0.67	97.14	32.78	213.70
11 400201			23587.00	84.02	9.47	1.59	92.88	29.41	217.37
11 400401			9179.00	78.50	4.54	2.86	90.16	26.53	202.58
11 400501			128205.00	82.13	12.61	0.51	95.67	30.12	221.04
11 400502			16.00	765.38	65.94	0.00	79.99	24.25	935.55
11 400503			14260.00	134.19	12.89	0.26	90.18	30.21	267.73
11 400504			18388.00	141.33	18.49	3.02	95.73	30.42	288.98
11 400599			283.00	261.02	22.95	0.00	86.64	29.81	400.43
11 400601			32785.00	87.96	9.11	0.39	96.80	28.89	223.15
11 400603			866.00	79.53	14.54	0.06	101.68	27.27	223.08
11 400607			4925.00	66.30	4.35	0.16	104.67	25.47	200.95
11 400699			93.00	116.09	0.09	0.34	108.14	25.06	249.72
11 400801			38594.00	109.99	11.50	0.41	94.63	28.32	244.85

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	409996		285.00	83.86	18.75	0.00	92.38	21.09	216.09
11	409997		1.00	22.00	7.00	0.00	87.09	25.47	141.55
11	420101		231257.00	55.27	4.35	0.01	95.92	29.59	185.14
11	420301		3471.00	47.49	2.81	0.06	56.27	28.78	135.41
11	420701		95406.00	61.55	6.21	0.02	93.85	29.83	191.46
11	420901		2562.00	52.16	7.15	1.26	91.98	28.41	180.96
11	421101		555.00	100.61	2.54	0.00	87.68	28.44	219.27
11	421601		19284.00	68.48	3.79	0.05	91.87	28.61	192.80
11	421801		7278.00	77.19	4.85	0.01	89.98	29.24	201.27
11	429996		120.00	82.52	5.98	0.00	78.42	34.28	201.19
11	430102		4686.00	51.32	5.53	0.02	90.75	32.14	179.77
11	430103		24000.00	52.72	9.60	0.03	86.85	30.02	179.20
11	430104		10377.00	38.29	10.55	0.06	80.52	29.62	159.04
11	430106		1833.00	104.73	3.45	0.00	87.58	30.62	226.39
11	430199		30.00	127.97	15.80	0.00	73.47	32.24	249.48
11	440701		2673.00	66.13	5.03	0.02	94.47	26.80	192.45
11	450101		19791.00	60.66	14.57	0.00	100.01	33.33	208.57
11	450201		41436.00	60.83	5.46	0.00	97.32	28.56	192.17
11	450301		1679.00	109.01	2.46	0.01	104.68	31.21	247.37
11	450401		13459.00	62.87	7.51	0.06	92.63	31.03	194.11
11	450501		48.00	80.10	4.46	0.00	72.59	18.89	176.04
11	450601		92141.00	66.48	5.48	0.02	95.00	29.57	196.54
11	450701		43436.00	61.27	6.74	0.06	94.63	29.58	192.28
11	450901		5070.00	86.87	8.45	0.02	90.07	27.59	213.00
11	451001		64588.00	60.35	5.08	0.04	93.22	29.30	187.99
11	451101		171724.00	54.62	4.76	0.15	94.00	29.46	182.99

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11 451201			39.00	43.08	24.69	0.00	155.54	35.45	258.75
11 459997			3891.00	87.01	4.18	0.01	98.34	28.75	218.29
11 459998			231.00	300.22	2.25	0.00	98.72	25.48	426.67
11 459999			137.00	513.30	10.28	0.00	101.61	30.61	655.81
11 500101			3906.00	55.70	6.57	0.02	87.10	27.39	176.77
11 500201			90.00	199.13	18.09	0.00	83.76	24.96	325.94
11 500301			1615.00	127.84	22.21	0.00	100.13	28.77	278.96
11 500302			378.00	181.01	24.76	0.02	96.58	26.53	328.90
11 500401			11022.00	139.45	13.08	1.86	96.81	31.17	282.36
11 500402			417.00	99.93	9.64	0.23	92.45	27.61	229.85
11 500408			186.00	161.94	7.11	0.48	74.85	27.65	272.03
11 500409			1314.00	157.21	43.90	2.07	92.35	29.06	324.58
11 500501			15726.00	80.10	17.73	0.37	91.17	29.61	218.98
11 500502			1235.00	152.50	24.51	0.45	82.46	28.37	288.30
11 500504			671.00	165.25	15.40	0.02	89.37	30.85	300.89
11 500505			156.00	189.58	77.61	1.18	84.70	22.13	375.20
11 500506			7263.00	125.55	27.69	0.17	105.93	34.33	293.67
11 500507			649.00	165.18	110.98	0.09	66.26	23.89	366.39
11 500599			3604.00	114.38	7.77	0.05	82.64	33.73	238.58
11 500601			1554.00	78.86	3.71	0.59	107.93	29.16	220.26
11 500602			22224.00	66.88	10.02	0.22	91.38	28.31	196.81
11 500605			10232.00	118.60	23.40	0.47	92.61	28.66	263.74
11 500701			55547.00	59.79	8.06	0.83	94.09	30.28	193.04
11 500703			21377.00	68.65	12.38	0.62	93.07	30.50	205.22
11 500704			4.00	1516.25	82.50	62.00	108.14	25.06	1793.95
11 500705			19292.00	125.83	14.67	2.06	98.04	30.38	270.97

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	500706		21.00	163.52	5.24	0.00	63.77	38.30	270.82
11	500708		5457.00	204.23	22.81	1.98	102.08	31.29	362.38
11	500709		762.00	276.96	69.69	7.23	108.62	32.23	494.73
11	500710		1137.00	190.94	15.28	4.52	99.61	30.39	340.74
11	500711		7050.00	161.38	23.78	1.82	97.70	29.19	313.87
11	500712		39.00	251.31	50.95	0.00	108.14	25.06	435.46
11	500713		1380.00	194.33	28.87	4.27	94.83	25.48	347.79
11	500799		3.00	0.00	159.67	0.00	116.89	25.25	301.80
11	500901		3549.00	70.67	7.08	0.28	102.56	28.33	208.92
11	500902		65159.00	64.39	10.55	0.52	93.85	30.21	199.52
11	500903		19071.00	201.52	42.92	3.87	93.17	29.08	370.56
11	500904		11879.00	136.12	18.55	1.00	97.75	30.15	283.56
11	500910		919.00	58.70	24.96	0.84	138.62	45.51	268.62
11	500999		16.00	83.13	13.13	0.00	64.30	39.77	200.32
11	509996		1048.00	135.54	26.15	2.23	96.15	30.42	290.50
11	509997		1677.00	166.20	19.65	0.88	90.82	26.78	304.33
11	509998		41.00	79.10	13.05	1.61	107.43	28.23	229.41
11	509999		440.00	365.45	74.94	7.38	113.95	37.85	599.57
11	512201		4737.00	71.10	25.39	0.20	70.78	29.41	196.88
11	520101		83247.00	71.19	7.73	0.01	97.21	30.13	206.27
11	520201		3957.00	84.98	5.06	0.00	83.69	28.05	201.78
11	520207		81.00	89.91	0.00	0.00	73.10	24.40	187.41
11	520301		81474.00	82.72	6.89	0.01	95.35	29.40	214.37
11	520305		108.00	55.60	45.69	0.00	78.42	34.28	213.99
11	520801		876.00	108.39	3.29	0.00	86.84	29.18	227.70
11	521001		450.00	51.29	3.41	0.00	67.92	26.18	148.80

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
11	521002		660.00	57.19	21.32	0.01	91.59	27.05	197.16
11	521101		1017.00	84.42	4.01	0.09	87.83	29.19	205.53
11	521401		14333.00	72.75	7.14	0.03	91.27	30.20	201.39
11	529997		90.00	5.36	1.10	0.00	36.52	15.35	58.33
11	529998		158.00	33.78	1.43	0.04	55.66	30.14	121.06
11	540101		58725.00	59.89	4.46	0.02	91.07	29.44	184.89
11	540102		93836.00	55.03	5.23	0.02	92.33	29.48	182.09
11	540103		249.00	77.38	4.06	0.00	112.17	33.77	227.37
11	540106		6149.00	86.99	6.31	0.29	92.24	27.24	213.07
11	540196		1227.00	69.49	9.74	0.00	83.51	27.71	190.46
11	549996		12324.00	64.26	11.61	0.01	96.64	29.24	201.76
11	549997		39.00	80.10	4.46	0.00	72.59	18.89	176.04
12	010101		2955.00	114.09	20.21	0.17	84.34	25.05	243.87
12	010102		138.00	140.47	84.95	0.00	71.59	31.20	328.22
12	010105		402.00	94.22	49.74	0.00	100.54	29.98	274.47
12	010106		164.00	143.42	37.79	0.16	70.25	30.99	282.60
12	010201		3359.00	125.99	22.75	0.02	75.09	27.61	251.47
12	010301		1656.00	108.86	29.43	0.05	85.41	27.85	251.60
12	010302		3129.00	130.25	39.85	0.12	93.70	28.89	292.80
12	010304		3759.00	121.91	25.41	1.09	78.84	27.98	255.23
12	010505		821.00	79.62	16.01	0.00	64.52	25.96	186.11
12	010507		984.00	168.85	50.45	0.00	114.10	29.81	363.22
12	010601		1309.00	162.53	62.51	3.89	78.21	28.67	335.80
12	010602		666.00	178.08	49.56	1.15	94.29	27.75	350.83
12	010603		6992.00	115.10	34.35	3.40	83.26	26.95	263.06
12	010604		1993.00	124.25	36.80	3.42	77.24	28.23	269.94

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12 010605			3268.00	131.05	39.93	1.86	84.98	27.52	285.33
12 010606			851.00	126.96	29.69	3.64	77.37	27.82	265.47
12 010607			2108.00	123.92	26.81	2.75	75.80	28.18	257.45
12 010608			194.00	260.53	183.36	0.16	70.23	30.99	545.27
12 010610			84.00	195.02	43.76	0.00	74.54	26.96	340.29
12 019994			45.00	160.36	14.42	0.00	104.02	26.88	305.68
12 019995			172.00	398.05	153.95	0.00	85.59	27.43	665.03
12 019996			15.00	1019.73	33.53	0.00	106.99	30.23	1190.48
12 019997			852.00	129.99	86.63	4.60	89.43	28.06	338.71
12 019998			4553.00	175.17	42.81	1.45	81.18	28.26	328.87
12 019999			441.00	129.89	40.25	0.12	80.41	26.75	277.41
12 030101			60.00	209.33	15.22	0.00	92.96	25.60	343.11
12 030201			133.00	168.74	64.57	0.00	106.52	27.29	367.13
12 030501			42.00	112.81	0.00	0.00	113.97	27.79	254.57
12 030511			117.00	28.50	0.00	0.00	68.16	20.23	116.89
12 030601			467.00	164.88	0.00	0.00	71.86	23.35	260.09
12 039997			108.00	68.65	0.00	0.00	73.10	24.40	166.14
12 039998			2.00	52.00	0.00	0.00	53.86	8.16	114.01
12 090401			724.00	130.62	22.43	0.89	110.85	28.89	293.67
12 090402			30.00	658.90	44.07	0.00	103.75	23.77	830.48
12 090701			1105.00	58.27	51.16	0.00	128.77	48.77	286.97
12 090902			678.00	73.46	7.13	0.14	99.32	28.63	208.68
12 090903			2549.00	103.86	7.23	0.10	95.54	29.72	236.45
12 099997			7.00	520.86	22.43	0.00	88.09	38.33	669.71
12 099998			268.00	395.73	42.22	0.85	72.98	36.46	548.24
12 100101			0.00	0	0	0	0	0	0

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12	100201		1680.00	143.63	23.06	0.63	103.52	26.40	297.24
12	100202		1346.00	101.16	41.66	0.00	117.75	32.54	293.12
12	100203		301.00	142.33	15.13	0.46	99.48	26.38	283.78
12	100299		22.00	70.73	0.36	0.00	75.32	33.99	180.41
12	100301		898.00	68.10	14.23	1.05	86.27	33.38	203.03
12	100302		155.00	445.60	19.45	0.01	83.10	32.12	580.27
12	100303		8526.00	157.95	18.64	1.50	91.13	33.36	302.58
12	100304		3237.00	127.72	11.98	0.97	93.10	28.36	262.12
12	100305		2994.00	172.11	33.65	1.25	104.88	31.75	343.63
12	109997		777.00	150.01	18.15	0.90	99.07	27.12	295.25
12	109998		185.00	50.73	118.55	0.00	90.79	34.81	294.88
12	109999		159.00	39.75	1.27	0.00	32.10	13.85	86.97
12	110101		3765.00	88.57	2.09	0.96	115.39	30.02	237.02
12	110103		825.00	54.24	2.84	0.87	114.68	34.95	207.59
12	110201		46688.00	97.08	10.50	1.11	95.99	28.85	233.54
12	110202		240.00	122.12	5.66	0.00	93.41	30.54	251.73
12	110203		805.00	41.80	2.93	0.09	113.26	34.87	192.96
12	110301		1324.00	25.49	4.30	0.00	66.78	39.10	135.68
12	110501		1035.00	146.92	23.73	0.04	90.76	26.59	288.04
12	110601		11737.00	86.20	9.27	0.88	94.70	28.71	219.75
12	110602		201.00	50.15	5.43	0.00	78.42	34.28	168.28
12	110801		8044.00	96.83	8.02	0.30	89.64	29.57	224.37
12	110802		6420.00	98.42	7.98	0.97	86.54	29.71	223.62
12	110803		138.00	140.56	12.62	0.00	88.76	25.59	267.52
12	110901		35793.00	110.56	11.33	0.68	89.50	28.96	241.03
12	111002		870.00	134.58	6.64	3.43	96.89	26.51	268.05

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12 111003			2844.00	168.82	8.93	1.56	92.93	29.07	301.31
12 111004			889.00	96.80	18.40	9.57	95.05	28.02	247.83
12 111099			2558.00	229.66	5.82	0.72	90.52	30.47	357.18
12 119997			3.00	1661.33	383.67	9.67	61.42	22.49	2138.58
12 119998			57.00	97.12	17.65	9.60	94.97	28.02	247.37
12 120301			1478.00	67.71	29.02	0.00	110.39	29.75	236.87
12 120401			19447.00	88.92	12.51	0.00	86.42	25.71	213.56
12 120409			709.00	69.23	10.65	0.00	88.80	26.39	195.06
12 120410			261.00	106.55	4.06	0.00	94.71	28.82	234.14
12 120412			1858.00	88.37	13.62	0.00	92.16	25.00	219.15
12 120413			1650.00	57.31	6.14	0.06	53.33	28.21	145.05
12 120501			11273.00	112.85	46.48	0.17	119.61	40.52	319.63
12 120502			177.00	105.14	35.69	0.03	81.78	34.79	257.43
12 120503			24926.00	102.87	28.79	0.21	97.61	33.75	263.24
12 120504			20425.00	73.98	29.53	0.13	102.88	34.19	240.72
12 120505			29.00	0.00	143.66	0.00	194.67	64.19	402.52
12 120506			232.00	85.09	8.72	0.63	97.46	23.65	215.56
12 120507			607.00	232.89	46.59	2.37	97.37	31.10	410.31
12 129994			101.00	99.43	8.43	0.08	68.04	26.12	202.10
12 129996			250.00	112.06	20.06	0.01	95.36	25.33	252.81
12 129997			335.00	179.15	23.17	0.52	75.83	32.03	310.70
12 129998			1044.00	112.24	44.76	0.08	97.86	31.87	286.82
12 129999			31.00	60.45	4.42	0.00	64.52	25.96	155.34
12 130501			300.00	163.46	36.04	0.10	68.60	26.59	294.79
12 131501			1579.00	97.76	9.45	0.13	109.64	29.65	246.63
12 131596			1.00	254.00	40.00	0.00	60.57	29.45	384.02

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12 139994			214.00	15.67	0.57	0.00	42.14	15.24	73.63
12 139998			8.00	323.25	0.00	0.00	76.36	34.98	434.59
12 150000			594.00	114.17	21.84	0.00	82.34	31.06	249.40
12 150101			2305.00	127.04	23.22	1.77	87.09	29.64	268.76
12 150201			727.00	151.94	30.46	0.00	80.33	27.31	290.05
12 150303			15803.00	137.45	19.38	1.42	89.42	28.75	276.41
12 150304			213.00	422.85	64.95	9.77	100.30	28.30	626.18
12 150305			78.00	116.41	17.47	0.00	70.67	29.58	234.13
12 150310			678.00	94.63	15.80	1.12	98.86	24.34	234.75
12 150401			846.00	174.25	27.24	0.12	71.59	31.20	304.41
12 150403			1326.00	123.44	14.81	1.91	91.68	27.73	259.57
12 150404			254.00	89.85	10.00	0.08	90.81	33.83	224.56
12 150405			812.00	151.99	27.88	2.45	84.36	26.96	293.63
12 150410			2698.00	147.70	21.13	0.04	76.87	28.59	274.33
12 150411			5627.00	143.39	26.30	1.53	90.69	29.51	291.42
12 150503			2455.00	96.54	14.95	1.14	86.79	28.90	228.32
12 150505			330.00	169.61	15.77	3.87	112.92	36.05	338.22
12 150506			691.00	9.54	1.32	0.00	66.63	37.52	115.00
12 150507			111.00	49.53	20.36	0.00	87.70	25.70	183.29
12 150508			0.00	0	0	0	0	0	0
12 150611			922.00	94.11	18.33	3.88	87.55	28.22	232.09
12 150612			576.00	85.75	8.54	0.00	86.30	29.78	210.38
12 150613			1934.00	151.08	41.83	6.71	87.03	31.77	318.42
12 150701			5396.00	53.89	10.63	1.17	48.86	19.05	133.60
12 150702			1167.00	58.14	24.36	2.85	87.45	30.49	203.28
12 150703			44.00	200.59	17.59	0.45	60.39	20.54	299.56

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	150805			660.00	236.09	37.50	0.19	83.27	32.27 389.33
12	150901			8490.00	41.44	10.39	0.00	32.33	14.08 98.25
12	150903			986.00	96.04	0.62	0.00	63.32	38.98 198.96
12	151001			11.00	17.73	0.00	0.00	71.59	31.20 120.52
12	151102			1107.00	133.95	19.22	0.22	85.08	27.66 266.13
12	151103			15.00	514.13	13.40	0.00	94.42	28.19 650.14
12	151201			3993.00	132.04	27.40	2.35	79.07	27.69 268.56
12	151202			608.00	161.33	49.70	0.00	97.57	24.31 332.91
12	151203			1557.00	117.69	54.86	1.30	85.89	28.87 288.61
12	151204			84.00	88.30	56.06	0.00	90.91	29.81 265.08
12	151301			10926.00	118.64	21.25	0.56	86.08	30.80 257.34
12	151302			13305.00	139.89	29.07	1.25	89.01	29.08 288.31
12	151303			6102.00	175.73	20.72	1.41	93.38	28.15 319.40
12	151304			484.00	190.40	24.46	0.40	81.66	27.71 324.64
12	151305			979.00	166.46	30.04	0.58	96.22	26.39 319.69
12	151306			527.00	134.17	27.00	6.59	88.79	28.03 284.58
12	159994			64.00	99.20	1.81	0.00	64.33	29.89 195.23
12	159995			190.00	146.06	58.34	25.78	80.27	32.90 343.36
12	159996			136.00	40.21	2.02	0.07	46.32	28.44 117.06
12	159997			772.00	101.58	30.69	1.15	81.47	25.83 240.72
12	159998			855.00	209.07	37.96	0.53	75.40	27.54 350.50
12	159999			16.00	263.75	74.06	0.00	116.31	29.40 483.53
12	160103			516.00	67.31	3.58	0.00	127.28	29.10 227.28
12	161601			19.00	168.95	0.00	0.00	76.36	34.98 280.28
12	161603			9218.00	93.12	11.52	4.31	106.13	30.67 245.75
12	190501			48.00	71.92	22.00	0.00	104.63	29.96 228.51

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12 190504			369.00	5.09	5.45	0.00	101.99	24.00	136.53
12 190699			7886.00	55.22	4.87	0.00	70.05	25.58	155.71
12 190701			213.00	274.99	25.72	0.00	108.76	47.80	457.27
12 190702			51.00	106.51	24.47	0.00	78.91	36.25	246.14
12 190706			357.00	191.89	17.17	0.00	108.48	27.31	344.85
12 190708			1448.00	92.84	9.74	0.55	93.28	29.70	226.11
12 190709			44242.00	83.23	10.95	0.01	96.22	31.56	221.97
12 190902			243.00	104.18	0.00	0.00	119.82	36.40	260.40
12 199994			68.00	78.75	4.56	0.00	97.92	22.85	204.08
12 199995			201.00	225.15	2.53	0.00	62.95	25.06	315.70
12 199997			762.00	178.17	30.71	2.56	93.67	24.91	330.02
12 199998			3274.00	294.80	32.65	0.42	96.89	32.38	457.13
12 199999			195.00	322.23	22.61	0.05	92.11	27.52	464.52
12 220301			764.00	113.50	6.17	0.68	83.51	31.98	235.84
12 220302			16092.00	82.75	13.78	0.00	104.75	31.57	232.86
12 220303			2930.00	35.64	8.27	0.00	96.77	28.91	169.59
12 229997			153.00	75.81	13.12	0.00	119.39	33.47	241.79
12 229998			360.00	252.53	26.57	0.00	95.65	34.82	409.57
12 229999			69.00	0.00	30.97	0.00	155.54	35.45	221.95
12 230401			14813.00	80.82	7.58	0.00	90.69	30.22	209.31
12 230501			3.00	111.33	4.00	0.00	87.09	25.47	227.89
12 231001			1495.00	63.06	5.76	0.01	109.15	28.83	206.81
12 231101			13927.00	109.30	9.15	0.07	97.85	31.29	247.66
12 239998			9.00	1870.56	328.56	0.00	102.28	23.77	2325.16
12 240105			4927.00	61.42	15.25	0.14	95.76	32.02	204.58
12 249995			23.00	285.09	7.22	0.00	116.89	25.25	434.44

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
12 249997			414.00	199.90	19.95	0.03	90.60	27.90	338.38
12 249998			11.00	1526.00	51.64	0.00	79.28	35.76	1692.68
12 250301			2669.00	91.63	14.12	0.00	101.58	26.25	233.59
12 259997			114.00	73.58	11.34	0.00	103.12	26.62	214.67
12 259998			41.00	446.39	69.80	0.00	101.13	27.56	644.89
12 260101			1713.00	105.27	9.90	38.41	118.61	27.65	299.85
12 260403			3786.00	88.46	17.27	0.02	91.55	27.00	224.30
12 260503			95.00	280.77	74.31	0.00	73.47	32.24	460.79
12 260910			3971.00	77.13	17.97	0.27	100.41	32.24	228.03
12 261001			6022.00	110.12	18.16	0.20	92.07	29.82	250.38
12 270301			44214.00	76.62	10.74	0.05	90.28	28.75	206.44
12 270501			93.00	154.22	1.86	0.00	117.79	30.41	304.27
12 310301			366.00	186.85	19.40	0.38	95.54	33.79	335.96
12 310501			938.00	95.38	13.90	0.06	94.88	27.02	231.24
12 310505			363.00	90.51	34.77	0.00	102.28	23.77	251.32
12 319994			326.00	72.73	1.57	0.25	84.20	27.94	186.68
12 319997			12.00	390.75	8.25	1.42	84.35	27.84	512.61
12 319998			42.00	176.07	49.55	0.00	86.17	35.54	347.33
12 380101			135.00	51.59	3.24	0.00	97.78	35.01	187.63
12 380103			169.00	86.79	0.00	0.00	103.75	23.77	214.30
12 400101			490.00	129.48	29.21	0.02	98.36	28.11	285.17
12 400401			48.00	116.02	9.65	0.00	94.97	28.02	248.66
12 400501			85.00	24.79	76.31	0.00	110.24	24.50	235.83
12 400801			3106.00	113.83	24.34	2.73	95.63	32.19	268.71
12 410101			267.00	94.36	92.69	17.76	124.62	43.84	373.26
12 410401			230.00	250.12	48.49	23.01	115.24	33.11	469.97

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION	
PCS	CIP	TITLE								
12	419997			17.00	40.06	2.00	0.06	46.32	28.44	116.88
12	419998			6.00	3028.67	613.17	402.67	119.82	36.40	4200.72
12	420101			2509.00	76.62	12.68	0.03	98.84	27.83	216.00
12	430102			7336.00	63.35	10.98	0.03	93.63	31.12	199.11
12	430103			2133.00	52.11	13.29	0.00	94.78	33.46	193.63
12	430106			944.00	105.66	21.09	0.00	101.54	33.33	261.62
12	430107			58594.00	54.52	6.75	0.02	95.78	30.32	187.39
12	430109			6047.00	24.22	2.19	0.05	87.12	28.81	142.39
12	430199			423.00	56.62	6.85	0.01	110.20	30.89	204.57
12	430201			10243.00	47.85	26.78	0.23	95.20	29.81	199.87
12	430202			4447.00	48.86	25.31	0.33	99.70	30.25	204.45
12	430203			14378.00	53.93	29.14	0.32	97.02	29.30	209.71
12	430301			2663.00	62.68	14.86	0.05	105.72	31.48	214.79
12	439994			259.00	129.42	11.21	0.49	117.13	30.39	288.64
12	439995			52.00	366.00	53.35	0.00	91.81	28.29	539.45
12	439997			3291.00	58.60	4.92	0.15	92.49	27.74	183.90
12	439998			1297.00	263.65	27.85	0.17	83.25	31.51	406.44
12	439999			24.00	149.21	40.38	0.00	65.96	24.06	279.60
12	440000			342.00	149.75	3.65	0.00	119.82	36.40	309.62
12	440401			9.00	182.22	18.00	0.00	90.91	29.81	320.94
12	440501			135.00	71.96	21.88	0.00	89.61	27.60	211.05
12	440701			8736.00	75.89	11.60	0.02	96.09	29.41	213.01
12	449995			9.00	1715.56	136.89	0.00	88.22	29.66	1970.32
12	449997			528.00	70.74	9.43	0.00	94.96	28.34	203.48
12	449998			1555.00	222.45	28.78	0.02	111.57	35.11	397.92
12	449999			69.00	76.23	15.06	0.00	51.96	21.28	164.53

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
12 450701			346.00	85.61	9.23	0.00	89.62	27.96	212.43
12 451101			876.00	81.74	10.62	0.00	95.46	25.81	213.63
12 460000			450.00	215.66	66.92	0.00	132.34	43.77	458.70
12 460101			1834.00	76.98	30.91	0.00	105.81	37.00	250.71
12 460199			32.00	0.59	7.41	0.00	94.97	28.02	131.00
12 460201			10950.00	92.17	19.15	2.61	94.43	28.80	237.16
12 460299			4469.00	34.91	10.39	0.00	78.74	27.48	151.52
12 460302			12069.00	64.56	19.49	0.45	83.19	27.18	194.87
12 460303			1934.00	144.80	44.07	0.00	154.04	49.59	392.50
12 460399			3867.00	17.03	12.73	0.14	73.88	28.59	132.38
12 460401			920.00	104.44	37.67	0.55	115.71	31.87	290.23
12 460402			528.00	62.05	1.21	0.00	62.21	20.42	145.89
12 460403			2560.00	98.16	23.24	1.07	95.49	28.68	246.63
12 460405			50.00	167.42	57.66	1.98	114.91	35.26	377.23
12 460408			1128.00	36.69	6.61	0.00	79.56	26.64	149.50
12 460410			27.00	63.44	4.63	0.00	104.63	29.96	202.67
12 460412			56.00	81.59	5.95	0.00	104.63	29.96	222.13
12 460499			168.00	91.72	62.38	0.00	119.19	40.82	314.11
12 460503			3007.00	76.72	22.37	0.31	97.50	31.94	228.85
12 460599			300.00	7.48	5.72	0.00	72.29	37.83	123.32
12 469994			329.00	95.09	36.89	0.00	116.60	45.01	293.59
12 469995			24.00	168.46	9.04	0.00	83.95	24.67	286.12
12 469996			0.00	0	0	0	0	0	0
12 469997			542.00	201.53	31.40	1.09	85.50	31.07	350.58
12 469998			110.00	57.88	7.54	0.00	100.38	28.30	194.10
12 469999			41.00	278.29	10.37	0.00	95.45	30.41	414.52

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12 470101			346.00	25.82	19.83	1.58	76.85	24.47	148.55
12 470103			1917.00	141.26	29.46	0.55	74.64	28.50	274.41
12 470104			6967.00	133.88	12.19	3.24	92.84	29.17	271.32
12 470105			5101.00	159.11	24.13	1.83	81.33	29.56	295.95
12 470106			97.00	98.62	15.78	0.00	90.34	26.52	231.26
12 470199			1079.00	61.43	8.04	1.69	92.35	30.95	194.46
12 470201			28277.00	124.71	23.82	0.16	97.61	31.24	277.54
12 470302			1556.00	124.09	24.31	0.07	75.21	26.04	249.73
12 470303			4079.00	120.03	22.49	0.74	87.04	29.25	259.55
12 470501			453.00	120.71	44.38	0.19	66.39	26.72	258.38
12 470603			9972.00	111.12	30.20	0.20	93.14	28.23	262.89
12 470604			54995.00	137.68	21.06	1.24	89.81	29.92	279.72
12 470605			6576.00	158.19	17.29	0.11	75.75	27.61	278.96
12 470606			267.00	126.11	26.62	0.01	83.83	33.35	269.92
12 470609			4581.00	125.10	71.30	0.99	90.08	30.29	317.76
12 479994			144.00	182.59	82.00	0.52	97.48	33.40	395.99
12 479995			482.00	208.63	26.84	5.65	74.36	25.52	341.00
12 479996			604.00	102.78	15.52	0.32	86.25	24.51	229.37
12 479997			413.00	101.36	4.34	2.49	57.13	18.84	184.16
12 479998			1915.00	176.18	20.18	0.46	71.62	25.71	294.16
12 479999			41.00	100.76	12.34	0.10	107.46	26.49	247.15
12 480501			167.00	195.87	36.47	0.12	80.22	30.25	342.92
12 480503			6215.00	108.31	17.33	1.93	92.17	30.40	250.14
12 480506			3746.00	62.91	14.83	0.02	98.42	29.96	206.13
12 480507			162.00	221.76	62.89	21.06	89.32	28.75	423.78
12 480508			35787.00	99.07	39.54	1.05	87.90	28.71	256.27

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12	480520		633.00	160.83	30.02	5.19	81.95	30.36	308.36
12	489994		84.00	13.74	1.06	0.00	32.10	13.85	60.75
12	489995		298.00	323.54	3.28	0.20	81.08	34.01	442.11
12	489997		957.00	117.55	18.36	0.84	87.78	29.03	253.57
12	489998		222.00	243.13	43.92	0.09	80.79	26.36	394.28
12	489999		20.00	123.60	40.60	0.00	64.52	25.96	254.67
12	490101		12.00	9.58	119.92	0.00	115.09	30.36	274.95
12	490102		347.00	64.94	25.54	0.00	97.46	32.93	220.87
12	490105		48.00	111.96	21.83	0.00	95.72	28.16	257.68
12	490107		294.00	67.10	13.49	0.00	96.77	31.77	209.13
12	490202		971.00	12.57	13.52	0.06	73.19	30.34	129.67
12	490205		17033.00	50.41	86.23	5.06	89.88	26.63	258.21
12	490299		14.00	51.00	0.36	0.00	60.73	13.79	125.88
12	499996		1.00	0.00	120.00	0.00	116.89	25.25	262.14
12	499997		21.00	0.00	0.00	0.00	73.10	24.40	97.49
12	499998		269.00	221.98	172.35	50.92	94.46	29.16	568.86
12	500101		99.00	40.06	2.01	0.06	46.32	28.44	116.89
12	500401		17300.00	127.43	14.61	1.68	94.76	28.66	267.14
12	500406		7708.00	158.82	17.99	1.44	101.29	28.69	308.23
12	500407		1127.00	117.47	12.57	0.09	114.67	31.36	276.15
12	500408		2861.00	147.51	21.73	1.21	103.87	31.17	305.49
12	500409		27.00	305.81	0.00	0.00	113.97	27.79	447.57
12	500502		194.00	77.36	39.99	0.00	190.26	62.60	370.22
12	500602		656.00	162.35	23.31	0.49	89.84	26.65	302.63
12	500605		42.00	107.29	3.00	0.00	94.42	28.19	232.89
12	500901		562.00	111.81	15.66	0.56	94.59	28.22	250.84

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12 500904			228.00	111.57	12.35	2.43	112.59	35.13	274.06
12 509994			11.00	111.36	37.55	0.00	107.10	28.74	284.75
12 509995			117.00	257.40	67.36	0.00	101.48	25.83	452.07
12 509997			142.00	410.03	30.56	0.68	97.41	28.85	567.52
12 509998			183.00	539.98	52.77	3.89	77.84	28.45	702.92
12 510000			600.00	97.63	0.00	0.00	100.69	24.93	223.25
12 510202			384.00	0.00	2.25	0.00	103.75	23.77	129.77
12 510203			1466.00	93.23	35.79	0.00	108.14	25.06	262.22
12 510601			6765.00	192.55	66.20	2.26	91.87	31.59	384.48
12 510602			8618.00	313.12	98.73	3.26	109.89	32.87	557.87
12 510702			2578.00	84.30	13.65	0.14	92.71	31.69	222.48
12 510703			331.00	80.38	4.18	0.00	103.02	28.16	215.73
12 510705			392.00	77.40	12.43	0.00	115.35	26.78	231.96
12 510706			248.00	269.71	90.21	0.00	115.39	35.39	510.71
12 510707			23194.00	77.60	12.16	0.03	92.14	28.79	210.71
12 510708			1053.00	61.48	3.51	0.01	78.52	27.24	170.75
12 510710			41569.00	62.32	13.91	0.03	93.05	29.11	198.43
12 510713			4219.00	123.14	19.06	0.09	95.87	29.01	267.16
12 510714			1100.00	83.24	31.62	0.01	109.23	30.72	254.82
12 510801			7872.00	105.20	18.29	0.82	101.83	29.18	255.32
12 510803			5266.00	145.66	37.01	0.03	94.72	30.10	307.51
12 510805			5209.00	60.23	48.30	0.00	105.60	33.44	247.57
12 510806			7665.00	171.84	42.52	1.59	87.03	30.44	333.43
12 510808			3543.00	152.05	89.67	0.01	77.97	27.73	347.42
12 510810			233.00	118.12	33.72	0.45	62.67	30.83	245.78
12 510901			645.00	108.06	28.84	38.78	132.46	33.69	341.83

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
12	510902		420.00	91.98	30.34	0.07	86.71	28.53	237.63
12	510903		211.00	0.00	14.09	0.00	106.99	30.23	151.30
12	510904		55983.00	47.34	17.47	0.18	95.87	29.41	190.28
12	510905		1017.00	171.00	165.76	0.00	91.37	30.30	458.43
12	510907		20079.00	161.40	29.32	16.55	91.74	29.15	328.16
12	510908		8934.00	113.41	41.66	0.05	87.41	30.93	273.46
12	510909		5627.00	249.33	57.78	2.06	95.94	31.11	436.22
12	510910		4307.00	180.46	44.56	17.72	95.52	30.38	368.65
12	510911		873.00	172.16	13.97	0.00	96.22	39.39	321.74
12	510912		828.00	151.03	18.68	0.00	96.09	39.66	305.46
12	510913		42.00	512.05	12.81	0.57	76.52	30.26	632.20
12	511004		5727.00	150.58	32.38	2.45	88.21	29.76	303.38
12	511009		295.00	46.37	3.05	0.00	84.19	30.11	163.71
12	511501		15032.00	186.83	16.65	2.17	110.86	34.04	350.54
12	511502		4547.00	61.88	7.39	0.00	75.46	26.78	171.51
12	511601		124433.00	236.01	39.74	0.30	91.20	29.43	396.68
12	511612		2874.00	190.59	27.97	0.00	72.97	29.65	321.18
12	511613		34492.00	160.10	32.95	0.30	79.91	27.13	300.38
12	511614		81795.00	94.36	23.26	0.70	90.21	28.86	237.38
12	511803		592.00	84.70	25.52	0.00	79.24	34.65	224.10
12	512602		494.00	92.90	1.62	0.01	32.10	13.85	140.48
12	512604		186.00	68.17	1.44	0.25	84.35	27.84	182.04
12	513103		11.00	0.00	0.00	0.00	103.75	23.77	127.51
12	513104		3074.00	43.84	10.70	0.29	98.81	27.42	181.05
12	513501		13147.00	95.57	28.78	0.06	86.02	28.47	238.89
12	513699		443.00	115.81	49.66	0.00	99.82	25.08	290.37

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	513704			7.00	69.29	3.86	0.00	131.45	28.62 233.21
12	519994			1451.00	158.15	18.76	0.39	94.00	29.46 300.76
12	519995			191.00	213.39	4.97	0.04	57.39	23.89 299.68
12	519996			1069.00	126.06	53.30	0.10	89.32	28.77 297.55
12	519997			4013.00	67.59	7.82	0.10	55.30	19.37 150.18
12	519998			24330.00	195.71	46.41	4.39	95.12	30.72 372.35
12	519999			2114.00	59.40	36.01	2.86	92.99	27.94 219.21
12	520101			3511.00	95.45	3.14	0.00	104.13	29.84 232.56
12	520201			17131.00	78.14	12.35	0.28	90.82	29.36 210.95
12	520202			30.00	56.17	4.33	0.00	83.95	24.67 169.12
12	520203			1260.00	89.43	11.87	0.17	95.72	31.41 228.59
12	520204			3038.00	92.47	14.92	0.17	93.37	31.48 232.42
12	520205			1644.00	71.59	9.01	1.53	100.74	32.24 215.12
12	520207			69.00	137.29	0.10	0.00	87.08	30.59 255.06
12	520208			126.00	52.01	1.93	0.00	105.30	31.65 190.89
12	520302			23137.00	86.35	8.69	0.01	91.37	28.63 215.04
12	520401			26246.00	93.25	14.79	0.55	90.53	30.12 229.24
12	520402			57.00	59.72	14.25	0.00	119.76	31.60 225.33
12	520406			120.00	69.29	3.88	0.00	131.45	28.62 233.23
12	520407			64189.00	82.55	12.12	0.24	92.57	31.22 218.71
12	520408			27580.00	75.23	12.28	0.19	83.58	30.45 201.74
12	520409			3035.00	58.66	29.44	0.68	72.60	25.68 187.08
12	520411			733.00	52.14	2.82	0.00	99.98	28.81 183.75
12	520701			7722.00	70.01	9.87	0.06	100.47	29.69 210.10
12	520703			663.00	65.75	5.84	0.00	105.41	28.97 205.96
12	520803			3079.00	81.25	14.69	0.02	91.17	29.41 216.52

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
12	520804			111.00	47.51	0.05	0.00	71.50	30.73 149.79
12	520807			1125.00	58.48	20.93	0.00	91.86	31.48 202.76
12	520901			339.00	60.29	43.49	0.00	72.02	31.54 207.33
12	520902			4361.00	98.16	27.83	0.24	96.88	29.98 253.10
12	520903			186.00	64.42	42.33	0.00	82.98	28.45 218.18
12	520904			48.00	91.42	2.10	0.00	73.40	29.62 196.54
12	521001			6459.00	81.29	13.11	0.02	90.94	27.87 213.24
12	521002			429.00	57.52	6.62	0.00	92.60	29.94 186.69
12	521003			5874.00	68.78	6.79	0.03	87.79	30.83 194.21
12	521101			624.00	90.78	6.87	0.00	100.29	30.13 228.07
12	521401			4112.00	103.50	5.41	1.10	101.49	27.47 238.95
12	521402			1382.00	59.98	1.15	0.02	106.92	27.72 195.79
12	521501			1822.00	102.33	26.54	0.00	95.73	30.56 255.17
12	521803			815.00	100.40	4.07	0.08	94.96	31.72 231.24
12	521804			2424.00	77.73	5.46	0.03	86.65	29.49 199.36
12	521902			1212.00	145.74	45.16	6.80	111.70	29.33 338.73
12	521905			1670.00	181.77	18.14	0.30	99.82	27.09 327.12
12	521907			154.00	138.85	59.11	0.00	178.27	58.13 434.36
12	521909			30.00	146.27	3.37	0.00	73.40	29.62 252.65
12	522001			252.00	79.63	15.71	0.01	104.85	30.29 230.49
12	529994			1865.00	51.88	1.63	0.02	74.40	25.29 153.23
12	529995			327.00	251.93	23.12	1.11	120.08	38.17 434.41
12	529996			223.00	829.36	90.01	40.02	104.75	33.36 1097.50
12	529997			2201.00	107.83	12.35	0.50	96.39	30.69 247.76
12	529998			4546.00	247.10	37.09	3.26	82.84	27.81 398.10
12	529999			833.00	174.85	35.52	4.35	82.48	26.54 323.74

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
14	320101		1279.00	72.96	7.12	0.00	79.30	32.53	191.91
14	320103		149701.00	93.07	11.80	0.23	99.61	31.44	236.16
14	320104		467631.00	55.06	6.75	0.07	96.24	30.54	188.66
14	320105		177.00	144.68	0.00	0.00	76.36	34.98	256.01
14	320106		1548.00	69.00	4.38	0.27	82.33	29.13	185.11
14	320113		102043.00	73.65	11.58	0.17	94.43	31.76	211.58
15	160905		10.00	125.10	9.50	14.90	94.97	28.02	272.50
15	161101		3.00	100.00	0.00	0.00	155.54	35.45	290.98
15	320107		13.00	63.38	2.69	0.00	64.52	25.96	156.55
15	320199		52.00	73.81	9.75	0.00	60.57	29.45	173.58
15	480702		26.00	125.08	9.50	14.96	94.97	28.02	272.54
15	500101		12.00	253.58	0.00	0.00	155.54	35.45	444.57
15	500407		6.00	50.00	0.00	0.00	155.54	35.45	240.98
15	500504		3.00	0.00	0.00	0.00	155.54	35.45	190.98
15	500901		4.00	0.00	0.00	0.00	155.54	35.45	190.98
15	500903		5.00	0.00	0.00	0.00	155.54	35.45	190.98
15	520803		1.00	0.00	0.00	0.00	155.54	35.45	190.98
16	010101		28.00	233.75	38.82	0.00	45.99	19.04	337.61
16	010201		56.00	197.55	140.91	0.00	83.14	27.82	449.42
16	010301		14.00	345.21	51.36	0.00	43.68	18.18	458.43
16	010302		565.00	4.22	7.19	0.00	112.94	29.00	153.35
16	010504		24.00	67.50	24.29	0.00	117.79	30.41	239.99
16	010505		198.00	34.09	17.14	0.00	83.95	24.67	159.85
16	010507		427.00	0.08	14.69	0.00	117.79	30.41	162.97
16	010601		42.00	85.29	132.60	0.00	108.14	25.06	351.08
16	010602		10.00	0.00	70.70	0.00	106.99	30.23	207.92

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 010603			92.00	38.73	13.24	0.00	90.79	24.28	167.04
16 019994			51.00	0.00	2.84	0.00	117.79	30.41	151.04
16 030101			228.00	8.96	2.00	0.26	66.07	25.69	102.98
16 030601			295.00	43.88	18.75	0.00	83.95	24.67	171.25
16 090401			2.00	0.00	0.00	0.00	155.54	35.45	190.98
16 090701			15.00	10.47	31.67	0.00	107.06	29.24	178.43
16 090902			18.00	0.00	37.89	0.00	90.91	29.81	158.61
16 100202			25.00	69.28	3.88	0.00	131.45	28.62	233.22
16 100203			10.00	0.00	29.10	0.00	117.79	30.41	177.30
16 100303			297.00	79.46	69.12	0.30	90.88	28.50	268.26
16 100304			4.00	151.75	36.25	0.00	117.79	30.41	336.20
16 100305			300.00	112.95	37.85	0.00	66.26	25.84	242.91
16 110101			164.00	37.87	6.71	0.00	76.80	24.11	145.50
16 110103			15.00	186.33	191.73	0.00	122.20	36.34	536.60
16 110201			289.00	25.87	49.71	0.00	93.14	29.17	197.88
16 110202			497.00	78.66	42.88	0.45	86.44	30.26	238.68
16 110203			110.00	39.53	16.54	0.00	79.99	24.25	160.30
16 110301			990.00	65.85	28.40	0.01	77.43	28.36	200.06
16 110401			47.00	40.89	85.40	0.00	95.33	29.04	250.66
16 110601			969.00	36.08	48.95	0.03	81.50	29.79	196.35
16 110602			27.00	29.07	32.70	0.00	69.17	15.85	146.80
16 110801			346.00	25.63	69.84	0.01	97.10	29.92	222.50
16 110802			682.00	71.45	43.17	0.00	81.44	28.13	224.19
16 110803			3.00	45.33	169.00	0.00	129.77	28.65	372.75
16 110901			586.00	65.92	72.94	0.00	104.03	32.25	275.13
16 111001			55.00	171.09	124.27	0.04	123.95	35.28	454.63

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 111003			20.00	200.25	138.80	0.00	108.25	33.77	481.07
16 111004			11.00	74.18	281.91	0.00	112.17	26.08	494.33
16 111099			52.00	27.40	10.19	0.00	138.14	33.93	209.66
16 119997			20.00	0.00	37.90	0.00	90.91	29.81	158.62
16 120401			86.00	78.38	4.37	0.00	69.81	26.51	179.07
16 120402			22.00	178.18	0.00	0.00	155.54	35.45	369.16
16 120500			64.00	56.69	18.89	0.00	83.95	24.67	184.19
16 120501			6.00	0.00	219.83	0.00	78.42	34.28	332.54
16 120502			41.00	46.00	71.93	0.15	81.30	32.28	231.66
16 120503			232.00	159.56	60.86	0.00	71.77	31.28	323.48
16 120504			2219.00	54.79	26.99	1.91	88.73	27.67	200.09
16 129994			248.00	216.09	13.41	0.00	94.42	28.19	352.11
16 129996			102.00	122.12	49.77	3.38	87.44	23.47	286.19
16 129997			65.00	1372.63	146.52	0.00	46.32	28.44	1593.92
16 130501			92.00	150.51	58.76	0.64	89.68	31.67	331.26
16 131200			1417.00	56.24	13.81	0.00	98.84	27.77	196.66
16 131501			171.00	19.38	74.10	0.32	80.30	28.98	203.08
16 131596			249.00	9.15	0.51	0.00	143.93	34.16	187.75
16 150101			13.00	143.31	147.46	0.00	119.82	36.40	446.99
16 150201			312.00	9.84	25.01	0.00	77.15	33.76	145.76
16 150303			137.00	191.38	203.99	20.95	79.50	31.47	527.28
16 150310			59.00	254.53	38.22	0.00	70.67	29.58	392.99
16 150403			141.00	93.03	120.15	0.00	77.87	31.59	322.64
16 150405			8.00	0.00	37.88	0.00	90.91	29.81	158.60
16 150410			18.00	59.17	374.83	0.00	78.26	31.96	544.22
16 150411			398.00	112.76	43.16	0.13	80.99	31.49	268.54

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	150503			836.00	80.06	15.20	0.02	78.01	33.59 206.88
16	150505			236.00	65.18	1.99	0.00	83.95	24.67 175.79
16	150506			340.00	17.05	24.16	0.15	80.20	29.91 151.46
16	150508			160.00	5.15	12.22	0.00	85.22	24.88 127.47
16	150612			20.00	230.45	76.75	1.95	61.42	22.49 393.06
16	150613			312.00	795.92	205.63	109.96	66.40	30.34 1208.24
16	150701			7260.00	55.62	24.52	2.99	68.78	22.05 173.97
16	150702			751.00	12.04	155.38	0.04	80.23	32.86 280.54
16	150703			41.00	0.00	37.88	0.00	90.91	29.81 158.60
16	150805			75.00	123.59	40.61	0.00	64.52	25.96 254.67
16	150901			18675.00	87.05	21.70	5.58	32.65	14.42 161.40
16	151201			33.00	88.73	374.82	0.00	78.26	31.96 573.76
16	151202			4.00	75.75	96.00	10.50	64.52	25.96 272.72
16	151203			39.00	72.79	16.92	0.00	78.42	34.28 202.42
16	151301			383.00	64.91	52.63	0.05	102.54	30.86 250.99
16	151302			431.00	48.99	67.51	0.03	97.93	32.44 246.88
16	151303			24.00	23.54	0.50	0.08	84.35	27.84 136.31
16	151306			2.00	93.00	206.00	0.00	97.92	22.85 419.77
16	159994			58.00	22.43	3.79	0.00	83.95	24.67 134.84
16	159996			7.00	0.00	0.00	0.00	155.54	35.45 190.98
16	160103			205.00	11.93	28.31	0.00	89.21	29.34 158.80
16	161601			58.00	53.10	50.16	0.00	114.09	30.31 247.66
16	161603			280.00	41.33	24.27	0.01	88.91	31.77 186.29
16	190000			16.00	2.50	0.00	0.00	64.52	25.96 92.97
16	190699			854.00	75.79	7.32	0.00	73.40	29.62 186.12
16	190701			8.00	15.75	12.25	0.00	107.10	28.74 163.84

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
16 190702			24.00	0.00	30.17	0.00	73.40	29.62	133.18
16 190706			552.00	6.90	1.93	0.00	33.85	14.47	57.16
16 190708			88.00	2.32	2.42	0.00	73.47	32.24	110.45
16 190709			241.00	17.23	13.89	0.00	69.41	23.80	124.33
16 190799			16.00	111.38	174.06	0.00	108.14	25.06	418.64
16 190901			12.00	772.25	44.58	0.17	78.26	31.96	927.22
16 190999			1.00	0.00	0.00	0.00	155.54	35.45	190.98
16 220301			11.00	9.27	9.73	0.00	73.47	32.24	124.72
16 220302			185.00	41.17	64.12	0.02	80.12	33.07	218.51
16 230401			193.00	7.11	15.14	0.00	131.77	33.67	187.70
16 230501			27.00	0.00	2.59	0.00	155.54	35.45	193.57
16 231001			685.00	46.04	38.23	0.00	93.66	31.64	209.57
16 231101			374.00	41.27	29.61	0.00	91.97	29.63	192.47
16 240105			2656.00	37.19	12.58	0.00	79.98	29.51	159.25
16 250301			32.00	77.63	79.88	0.00	119.82	36.40	313.72
16 260403			17.00	1.41	117.47	0.00	81.79	33.63	234.31
16 270301			1669.00	67.92	17.48	0.02	78.33	24.41	188.17
16 310301			28.00	0.00	0.00	0.00	155.54	35.45	190.98
16 310501			3132.00	24.76	7.32	0.00	84.03	24.86	140.97
16 319996			51.00	47.41	14.33	0.00	80.83	23.08	165.66
16 319998			27.00	25.56	16.19	0.00	117.79	30.41	189.94
16 319999			122.00	46.44	14.34	0.00	117.79	30.41	208.98
16 320107			306.00	18.75	4.23	0.00	100.93	25.96	149.86
16 320199			144.00	40.02	2.63	0.00	72.59	18.89	134.13
16 400801			69.00	0.00	136.51	0.00	78.42	34.28	249.21
16 420101			184.00	9.08	7.34	0.00	134.08	32.60	183.10

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
16 420601			17.00	6.00	6.29	0.00	73.47	32.24	118.01
16 430102			172.00	5.35	9.86	0.00	83.95	24.67	123.83
16 430106			52.00	0.00	32.79	0.00	99.61	30.57	162.97
16 430107			4634.00	20.20	6.10	0.00	112.70	30.68	169.67
16 430109			548.00	40.07	17.42	0.00	88.94	28.71	175.14
16 430199			706.00	0.00	37.88	0.00	90.91	29.81	158.60
16 430201			390.00	12.66	22.82	0.05	82.62	29.20	147.35
16 430202			273.00	3.71	16.48	0.06	94.32	26.80	141.37
16 430203			8777.00	34.85	6.99	0.00	99.23	24.69	165.77
16 430301			3839.00	1.37	1.90	0.00	101.73	24.11	129.12
16 439996			3.00	15.67	12.33	0.00	107.10	28.74	163.84
16 439997			7.00	1459.43	155.71	0.00	46.32	28.44	1689.91
16 440000			19.00	0.00	0.00	0.00	111.77	28.56	140.32
16 440401			40.00	510.63	48.63	0.73	81.87	26.93	668.78
16 440701			376.00	42.17	13.94	0.02	96.45	27.62	180.21
16 450101			65.00	36.91	12.20	0.00	80.86	25.11	155.08
16 450701			4.00	0.00	0.00	0.00	113.97	27.79	141.76
16 460000			163.00	9.19	14.15	0.07	95.37	30.12	148.90
16 460101			8.00	0.00	0.00	0.00	155.54	35.45	190.98
16 460201			244.00	61.50	81.06	20.05	124.02	43.70	330.32
16 460299			2.00	0.00	0.00	0.00	155.54	35.45	190.98
16 460302			73.00	63.71	49.45	0.04	97.66	32.27	243.13
16 460401			82.00	48.82	38.10	0.00	170.73	51.75	309.39
16 460402			165.00	5.35	9.86	0.00	83.95	24.67	123.83
16 460403			1980.00	102.20	38.21	0.00	68.72	26.81	235.95
16 460412			115.00	22.15	23.17	0.00	73.47	32.24	151.03

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16 460503			77.00	53.44	43.26	0.00	162.95	52.29	311.94
16 469994			106.00	16.74	10.72	0.04	97.50	25.78	150.76
16 469996			118.00	5.59	53.36	0.83	80.23	26.09	166.10
16 470100			80.00	94.39	16.48	0.00	102.28	23.77	236.91
16 470101			40.00	0.00	69.35	0.00	73.64	32.13	175.12
16 470103			1116.00	29.71	9.86	0.00	83.95	24.67	148.19
16 470104			80.00	35.26	61.50	0.00	91.14	28.98	216.88
16 470105			903.00	42.02	3.67	0.00	32.49	14.03	92.22
16 470106			34.00	0.00	471.29	0.00	116.89	25.25	613.43
16 470201			2448.00	22.22	8.63	0.21	78.92	34.14	144.11
16 470303			910.00	32.20	67.97	0.00	82.18	32.23	214.58
16 470403			190.00	37.50	10.42	0.00	78.42	34.28	160.62
16 470501			620.00	24.19	7.09	0.00	78.42	34.28	143.99
16 470603			53.00	159.45	33.08	0.00	104.99	23.91	321.42
16 470604			278.00	382.90	98.88	38.18	88.37	27.25	635.59
16 470605			12.00	0.00	0.00	0.00	76.36	34.98	111.34
16 470606			104.00	51.13	19.93	2.17	82.77	27.46	183.47
16 470611			8.00	0.00	0.00	0.00	102.28	23.77	126.05
16 479996			35.00	13.91	126.06	0.57	76.92	32.88	250.33
16 480503			37.00	35.35	0.59	0.00	98.38	26.70	161.02
16 480506			10.00	0.00	0.00	0.00	73.10	24.40	97.49
16 480507			36.00	125.08	9.50	14.94	94.97	28.02	272.52
16 480508			2203.00	68.13	53.96	4.86	106.87	29.87	263.69
16 480702			195.00	56.72	0.25	0.00	85.56	24.44	166.96
16 489999			116.00	1020.12	248.71	143.53	46.32	28.44	1487.13
16 490102			21.00	0.00	117.86	0.00	87.09	25.47	230.41

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC	OP & MAINT	NET INSTRUCT-ION
							LESS O&M		
16 490107			118.00	82.18	17.26	0.00	78.41	24.67	202.52
16 490202			159.00	22.61	7.50	0.00	88.68	24.45	143.25
16 490205			4516.00	145.09	153.63	14.87	89.22	29.71	432.52
16 490299			769.00	31.86	38.61	0.94	71.70	27.37	170.49
16 499996			6.00	0.00	176.83	0.00	73.40	29.62	279.85
16 500101			187.00	1.36	3.53	0.00	88.29	27.16	120.33
16 500201			104.00	41.54	15.50	0.00	83.95	24.67	165.65
16 500401			660.00	29.70	20.63	0.00	92.31	27.62	170.26
16 500406			104.00	54.48	46.44	0.00	91.36	30.87	223.16
16 500408			41.00	4.68	3.17	0.00	73.17	17.80	98.83
16 500605			275.00	12.84	8.93	0.00	83.95	24.67	130.38
16 500901			460.00	1.85	1.44	0.00	149.85	34.66	187.79
16 500904			65.00	1.57	1.65	0.00	151.75	35.30	190.26
16 509994			2.00	30.50	0.00	0.00	155.54	35.45	221.48
16 510000			1124.00	41.41	31.90	0.01	73.29	27.33	173.92
16 510100			66.00	119.53	2.17	0.11	114.56	31.97	268.33
16 510601			347.00	149.59	120.08	1.37	80.74	28.87	380.65
16 510602			330.00	136.30	51.17	0.00	94.41	27.81	309.69
16 510603			29.00	41.31	63.38	0.00	116.89	25.25	246.83
16 510702			35.00	3.29	64.94	0.00	92.28	30.00	190.50
16 510703			30.00	45.13	17.00	0.00	115.65	30.07	207.86
16 510707			1568.00	65.97	31.39	0.43	88.18	31.87	217.84
16 510708			398.00	129.70	29.38	0.04	81.09	25.94	266.16
16 510709			540.00	51.50	67.86	7.11	69.05	28.67	224.19
16 510710			38.00	0.00	35.34	0.89	61.42	22.49	120.15
16 510713			132.00	130.92	17.95	0.00	73.87	19.20	241.94

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16 510716			2.00	12.00	9.00	0.00	107.10	28.74	156.84
16 510718			160.00	15.72	12.24	0.00	107.10	28.74	163.80
16 510801			267.00	70.45	37.91	0.13	83.55	31.12	223.16
16 510805			2942.00	40.73	20.18	0.03	93.34	29.24	183.52
16 510806			80.00	159.96	44.44	0.09	79.41	32.87	316.77
16 510808			590.00	56.38	48.58	0.00	115.15	33.00	253.11
16 510810			1387.00	7.61	11.52	0.00	82.46	24.83	126.42
16 510901			166.00	22.12	35.77	0.22	98.29	25.44	181.84
16 510902			378.00	103.70	18.94	0.03	85.93	28.04	236.64
16 510903			166.00	56.05	87.24	0.84	68.96	28.36	241.45
16 510904			32264.00	81.32	20.97	0.01	64.68	22.37	189.34
16 510907			234.00	88.60	40.77	0.00	81.13	30.18	240.69
16 510908			215.00	30.45	20.13	0.03	78.40	33.93	162.93
16 510909			10.00	0.00	0.00	0.00	102.28	23.77	126.05
16 510911			641.00	15.71	31.78	0.00	101.29	29.86	178.64
16 510913			66.00	20.58	44.55	0.17	78.26	31.96	175.51
16 511004			2184.00	78.80	26.06	0.01	93.14	29.44	227.44
16 511009			220.00	132.51	51.48	0.00	75.94	33.83	293.76
16 511011			105.00	45.48	9.71	0.00	117.79	30.41	203.39
16 511501			166.00	73.96	38.07	0.00	68.58	27.66	208.27
16 511502			2190.00	6.24	33.58	0.00	92.16	29.75	161.74
16 511601			2175.00	31.28	42.86	0.05	77.71	30.03	181.93
16 511612			7080.00	59.64	27.99	0.02	81.61	27.90	197.16
16 511614			7033.00	63.53	34.21	0.01	96.34	32.60	226.70
16 511803			9.00	93.78	48.56	0.00	117.79	30.41	290.53
16 512208			125.00	0.00	37.35	0.00	73.40	29.62	140.37

			STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
PCS	CIP	TITLE							
16	512602		107.00	3.82	10.96	0.00	110.90	26.45	152.14
16	512604		342.00	31.58	37.82	0.00	90.91	29.81	190.12
16	513301		90.00	114.00	44.54	0.17	78.26	31.96	268.93
16	513501		1078.00	102.45	73.31	0.04	107.98	34.89	318.67
16	513602		8.00	0.00	18.13	0.00	109.01	26.26	153.39
16	513603		11.00	9.27	9.73	0.00	73.47	32.24	124.72
16	513699		16.00	72.00	29.69	0.06	99.90	31.12	232.77
16	513701		9.00	0.00	0.00	0.00	103.75	23.77	127.51
16	513703		3.00	0.00	220.00	0.00	78.42	34.28	332.70
16	513704		30.00	23.03	19.87	0.03	82.43	26.61	151.98
16	519994		4.00	3540.75	0.00	0.00	73.10	24.40	3638.24
16	519996		1558.00	46.78	23.95	0.03	78.85	20.27	169.87
16	519997		1040.00	33.50	9.76	0.00	85.48	26.95	155.69
16	520101		2268.00	5.14	4.05	0.00	83.61	24.20	117.00
16	520201		1479.00	20.57	17.62	0.18	77.99	27.79	144.15
16	520203		150.00	93.13	66.67	0.08	95.99	31.41	287.27
16	520204		180.00	217.93	37.99	0.00	83.03	30.22	369.17
16	520205		337.00	3.40	73.05	0.00	115.76	33.68	225.89
16	520206		40.00	70.85	42.95	0.00	92.91	35.02	241.73
16	520207		6.00	0.00	219.83	0.00	78.42	34.28	332.54
16	520302		387.00	34.12	38.04	0.06	90.36	29.75	192.33
16	520303		9.00	0.00	0.00	0.00	103.75	23.77	127.51
16	520401		1841.00	58.34	33.47	1.33	96.15	26.81	216.10
16	520402		54.00	34.50	66.04	0.00	112.92	36.05	249.50
16	520407		2920.00	46.00	24.07	0.55	84.59	27.96	183.17
16	520408		889.00	69.05	68.36	2.37	99.52	27.53	266.82

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT-ION
16	520701		141.00	19.01	59.77	0.06	85.00	31.97	195.80
16	520703		64.00	155.78	6.16	0.02	74.57	20.53	257.05
16	520803		293.00	7.82	17.75	0.00	82.01	32.79	140.38
16	520804		38.00	95.21	18.76	0.00	83.95	24.67	222.59
16	520806		6.00	0.00	37.83	0.00	90.91	29.81	158.55
16	520807		13.00	3.62	36.46	0.00	118.23	30.41	188.71
16	520902		21.00	44.76	140.33	0.14	78.28	32.29	295.81
16	520903		180.00	132.22	10.71	0.00	72.89	19.08	234.90
16	521001		580.00	264.78	49.89	0.52	85.25	27.70	428.14
16	521003		177.00	10.02	120.89	0.06	94.74	29.26	254.97
16	521101		22.00	12.77	25.64	0.05	109.81	32.64	180.91
16	521401		200.00	12.83	21.25	0.00	99.03	26.83	159.94
16	521501		2214.00	40.18	12.96	0.02	92.52	26.43	172.11
16	521801		16.00	38.19	39.94	0.00	73.17	25.87	177.16
16	521804		68.00	1.82	16.40	0.00	77.69	25.95	121.86
16	521905		68.00	70.76	30.01	0.00	124.45	31.30	256.53
16	522001		4.00	0.00	96.75	0.00	84.66	32.05	213.46
16	529994		364.00	15.50	0.00	0.00	82.54	24.22	122.26
16	529996		250.00	0.00	0.00	0.00	103.75	23.77	127.51
16	529997		172.00	5.23	9.63	0.00	85.37	24.87	125.10
17	320200		21256.00	23.96	11.02	0.00	122.92	33.30	191.20
17	320201		10067.00	42.59	24.22	0.09	98.07	34.42	199.38
17	320202		5649.00	47.69	29.40	0.09	106.75	36.17	220.10
17	320203		501.00	11.30	6.61	0.02	69.30	27.41	114.65
17	320204		952.00	72.14	0.00	0.00	99.02	22.22	193.38
17	320205		888.00	57.78	6.64	0.00	54.13	8.31	126.85

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
17	320207		18.00	7.83	20.56	0.00	73.47	32.24	134.10
17	320220		39106.00	24.37	18.58	0.00	114.58	37.92	195.46
17	320221		20205.00	21.85	24.14	0.02	101.54	37.20	184.75
17	320222		17873.00	20.22	20.62	0.03	103.91	37.52	182.30
17	320223		356.00	108.96	50.46	0.34	115.85	44.26	319.87
17	320224		249.00	34.95	13.50	0.00	82.91	35.76	167.12
17	320225		474.00	39.82	14.47	0.00	85.43	33.26	172.98
17	320227		16.00	35.25	3.69	0.00	60.73	13.79	113.46
17	320229		266.00	175.89	22.52	0.00	113.87	33.85	346.13
18	320300		43998.00	27.70	9.94	0.04	104.18	31.49	173.35
18	320301		6298.00	53.78	11.60	0.00	90.79	25.06	181.23
18	320302		22458.00	27.22	12.31	0.00	82.81	29.35	151.69
18	320303		20890.00	32.43	9.71	0.00	83.82	30.04	156.00
18	320304		1600.00	66.15	23.82	0.00	92.56	25.56	208.09
18	320305		2160.00	48.30	5.64	0.00	93.00	21.91	168.84
18	320306		230.00	53.40	13.58	0.00	99.60	28.73	195.31
18	320308		3.00	45.67	14.00	0.00	60.57	29.45	149.69
18	320309		690.00	43.65	0.00	0.00	108.14	25.06	176.85
18	320310		453.00	362.41	34.70	0.11	95.76	22.82	515.80
19	320400		143322.00	35.22	11.77	0.05	92.29	30.57	169.90
19	320401		96.00	16.99	0.00	0.00	117.79	30.41	165.19
19	320403		1582.00	38.80	14.71	0.25	87.63	31.54	172.93
19	320420		121428.00	28.91	10.32	0.02	86.58	29.22	155.06
19	320421		736.00	22.86	11.47	0.00	79.12	29.85	143.30
19	320422		416.00	12.50	3.87	0.00	78.42	34.28	129.07
19	320423		298.00	98.79	39.59	0.00	119.82	36.40	294.60

PCS	CIP	TITLE	STUDCR	SALARY	DEPT	EQUIP	ALLOC LESS O&M	OP & MAINT	NET INSTRUCT- ION
19	320424		9.00	106.11	25.33	1.33	124.62	43.84	301.23
19	320440		64920.00	41.16	9.33	0.01	84.12	26.97	161.61
19	320441		152.00	31.55	20.87	0.00	86.80	29.83	169.05
19	320442		528.00	105.05	10.70	0.00	87.70	25.70	229.14
19	320443		159.00	65.94	22.33	0.00	102.28	23.77	214.31
19	320444		154.00	59.38	0.59	0.00	72.59	18.89	151.45
TOTAL			7264930.0	78.96	12.63	0.45	93.46	29.78	215.27