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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this report presents data for fiscal year 1998 on course offerings, enrollments, and costs for Illinois public community colleges. The unit costs are shown for a student semester credit hour. Highlights for fiscal year 1998 include the following: (1) state average net instructional unit cost in the Illinois Community College System was \$171.76, representing an increase of \$8.36 from the 1997 state average; (2) state average unit cost measures calculated were \$181.51 for full instructional unit cost and \$200.83 for total unit cost; (3) for the cost categories that comprise instruction in the state's community college system, direct salary unit cost was \$61.82, direct department unit cost was \$10.73, direct equipment unit cost was \$2.06, allocated indirect unit cost was \$75.66, and operation and maintenance unit cost was \$21.48; (4) state average unit cost for baccalaureate and general academic instructional categories was \$174.66; remedial education cost \$164.09; and (5) public service expenditures increased \$24.5 million in 1998 to \$117 million. Appended are total expenditure reports and a state summary of net instructional cost per credit hour. (AS)

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Fiscal Year 1998 Unit Cost Report

for the

Illinois Public Community Colleges



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Illinois Community College Board

HIGHLIGHTS OF THE FISCAL YEAR 1998 UNIT COST REPORT
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1998 state average net instructional unit cost in the public community college system in Illinois was \$171.76. This represents an increase of \$8.36 (5.1 percent) from the fiscal year 1997 state average of \$163.40. Net instructional unit costs from fiscal year 1993 through fiscal year 1998 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1998 state average unit cost measures calculated in this study were:

net instructional unit cost	\$171.76
full instructional unit cost	\$181.51
total institutional unit cost	\$200.83

(See pages 5 and 6 for details.)

3. The fiscal year 1998 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$61.82
direct department cost	\$10.73
direct equipment cost	\$2.06
allocated indirect cost	\$75.66
operation and maintenance cost	\$21.48

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1998 were as follows:

academic administration and planning cost	\$15.78
academic support cost	\$7.97
student services cost	\$16.30
auxiliary services cost	\$.63
general institutional cost*	\$34.98

(See pages 9 and 10 for details.)

* In fiscal year 1998 administrative data processing costs, general administrative costs, and building rental costs were not reported as separate cost categories. These costs were included as a part of general institutional costs

FY 1998 Unit Cost Report

5. The *Fiscal Year 1998 Unit Cost Study* analyzed unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unit cost for each funding category is shown below:

Baccalaureate and General Academic	\$174.66
Business Occupational	\$182.41
Technical Occupational	\$202.22
Health Occupational	\$241.79
Remedial Education	\$164.09
Adult Basic Education/Adult	
Secondary Education (ABE/ASE)/ESL	\$124.93

(See pages 11 and 12 for details.)

6. Public service expenditures increased \$24.5 million in fiscal year 1998 to \$117.0 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 1998 UNIT COST REPORT FOR THE
ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

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

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

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

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

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

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

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

Finally, a report is included in Appendix B which lists the fiscal year 1998 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

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

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

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

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

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

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

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

Section I

COMPARISON OF FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the *Fiscal Year 1998 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from \$163.40 in fiscal year 1997 to \$171.76 in fiscal year 1998, an increase of \$8.36 (5.1 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1993.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1993

	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
Average Net Instructional Unit Cost	\$126.88	\$136.09	\$147.68	\$158.92	\$163.40	\$171.76
Percent Change from Previous Year	+3.4%	+7.3%	+8.5%	+7.6%	+2.8%	+5.1%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1993. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

Illinois Community College Board

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>
522	BELLEVILLE	\$106.73	\$115.93	\$125.33	\$133.82	\$139.94	\$149.28
503	BLACK HAWK	141.07	142.18	159.55	162.45	180.41	179.48
508	CHICAGO	114.61	117.08	135.91	154.72	141.25	155.09
	CITY-WIDE	120.08					
	DALEY	141.60	126.79	152.58	141.92	133.84	149.84
	KENNEDY-KING	112.86	110.60	163.16	211.20	162.10	175.74
	MALCOLM X	92.70	101.73	119.67	135.27	132.22	143.89
	OLIVE HARVEY	118.69	131.97	149.32	166.70	146.31	162.80
	TRUMAN	101.94	107.78	122.03	133.25	127.81	142.81
	WASHINGTON	148.13	135.42	136.57	177.07	169.11	184.83
	WILBUR WRIGHT	122.91	127.13	136.03	156.83	142.63	153.82
507	DANVILLE	129.93	143.97	170.47	185.04	212.85	205.33
502	DUPAGE	124.26	134.86	143.55	148.46	158.06	165.18
509	ELGIN	138.97	144.08	161.87	158.84	180.29	196.61
512	HARPER	163.08	178.72	160.70	210.91	219.30	222.30
540	HEARTLAND			154.98	169.44	161.72	177.35
519	HIGHLAND	143.01	140.88	158.04	181.66	174.56	182.94
514	ILLINOIS CENTRAL	133.16	152.64	149.11	143.51	168.50	173.41
529	ILLINOIS EASTERN	85.37	93.40	98.04	105.67	119.84	131.55
	FRONTIER	62.69	75.06	75.50	90.48	104.35	132.72
	LINCOLN TRAIL	103.93	114.64	117.53	124.89	128.78	137.16
	OLNEY CENTRAL	101.98	105.90	117.30	128.29	164.24	173.51
	WABASH VALLEY	77.32	83.15	87.29	90.06	97.63	103.83
513	ILLINOIS VALLEY	118.81	128.77	139.88	155.35	166.47	173.10
525	JOLIET	145.15	158.98	178.19	194.66	200.64	187.89
520	KANKAKEE	92.69	102.81	104.19	104.92	116.97	130.35
501	KASKASKIA	111.56	123.75	131.50	136.10	141.28	158.26
523	KISHWAUKEE	131.17	144.26	150.88	153.25	179.45	187.33
532	LAKE COUNTY	157.02	181.14	187.18	195.85	208.81	218.88
517	LAKE LAND	103.17	126.53	133.67	132.56	133.36	146.42
536	LEWIS & CLARK	109.91	124.33	143.38	141.78	175.99	166.74
526	LINCOLN LAND	117.79	132.62	142.43	154.95	164.06	185.49
530	LOGAN	111.12	124.19	127.47	143.69	155.85	162.96
528	MC HENRY	134.45	143.67	149.23	154.38	167.93	182.46
541	METROPOLITAN	154.71	*	155.79	155.79	132.49	*
524	MORAIN VALLEY	136.17	160.72	164.54	174.17	175.85	174.53
527	MORTON	145.58	155.63	153.54	163.19	160.21	155.32
535	OAKTON	127.85	133.86	150.05	150.86	167.50	182.14
505	PARKLAND	146.46	154.08	169.00	176.44	185.40	194.42
515	PRAIRIE STATE	133.69	143.42	156.65	160.24	181.06	173.38
521	REND LAKE	120.32	120.69	132.82	132.50	155.95	173.11
537	RICHLAND	113.07	134.40	158.23	175.79	198.99	204.66
511	ROCK VALLEY	147.55	151.39	162.88	172.64	177.83	192.84
518	SANDBURG	130.58	130.58	163.17	163.17	207.27	197.19
506	SAUK VALLEY	138.56	154.96	164.82	200.45	196.54	205.32
531	SHAWNEE	70.54	136.07	161.85	170.32	170.53	152.54
510	SOUTH SUBURBAN	133.81	141.00	162.52	164.81	159.48	155.30
533	SOUTHEASTERN	120.55	127.15	138.40	143.79	153.76	175.53
534	SPOON RIVER	119.20	127.38	127.63	156.13	171.04	190.94
504	TRITON	154.41	160.88	158.98	154.35	152.84	163.92
516	WAUBONSEE	163.18	156.89	162.14	185.91	184.00	190.39
539	WOOD	147.42	162.90	176.48	182.77	184.54	172.34
STATE AVERAGES		\$126.88	\$136.09	\$147.68	\$158.95	\$163.40	\$171.76

Section II

FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST,
FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges. However, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

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

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to \$116,999,948. This is an increase of 26.5 percent from fiscal year 1997.

Table 3

COMPARISON OF FISCAL YEAR 1998 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$171.76	\$5,153
Full Instructional Cost	\$181.51	\$5,445
Total Institutional Cost	\$200.83	\$6,025

Table 4

FISCAL YEAR 1998 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	209,078	\$1.04	\$1.26	\$1.55	\$153.13	\$0.00	\$22.04	\$175.17
503	BLACK HAWK	151,180	0.00	8.26	0.68	188.42	0.00	25.11	213.53
508	CHICAGO	1,367,306	1.28	0.80	5.96	163.13	0.00	19.85	182.98
507	DANVILLE	52,139	1.93	13.09	2.55	222.90	0.00	50.54	273.44
502	DUPAGE	459,016	4.08	6.71	3.66	179.63	0.00	16.69	196.32
509	ELGIN	146,071	0.73	1.81	4.93	204.08	1.17	12.17	217.42
512	HARPER	237,093	0.61	7.94	2.98	233.83	0.00	32.43	266.26
540	HEARTLAND	55,170	5.33	1.20	0.87	184.75	0.00	13.87	198.62
519	HIGHLAND	48,708	1.96	43.89	12.40	241.19	0.00	37.43	278.62
514	ILLINOIS CENTRAL	194,294	0.72	1.71	2.95	178.79	0.00	12.93	191.72
529	ILLINOIS EASTERN	144,763	2.36	13.14	2.94	149.99	0.00	2.35	152.34
513	ILLINOIS VALLEY	71,785	1.75	0.00	4.54	179.39	0.00	43.06	222.45
525	JOLIET	179,905	1.49	2.38	0.65	192.41	0.00	14.93	207.34
520	KANKAKEE	90,896	1.62	0.19	2.68	134.84	0.00	39.01	173.85
501	KASKASKIA	66,229	1.38	3.32	1.34	164.30	0.00	15.82	180.12
523	KISHWAUKEE	58,013	1.20	0.00	1.72	190.25	0.85	11.20	202.30
532	LAKE COUNTY	194,019	0.65	4.44	4.09	228.06	0.00	29.12	257.18
517	LAKE LAND	123,703	0.64	11.21	2.37	160.64	0.00	17.85	178.49
536	LEWIS & CLARK	99,961	1.46	2.19	4.89	175.28	0.00	19.98	195.26
526	LINCOLN LAND	130,086	1.01	10.72	0.78	198.00	0.00	11.48	209.48
530	LOGAN	112,598	0.51	2.00	2.42	167.89	0.00	13.64	181.53
528	MC HENRY	89,106	1.15	10.80	4.82	199.23	0.00	23.55	222.78
541	METROPOLITAN*								
524	MORAIN VALLEY	228,550	0.48	3.94	0.12	179.07	0.00	7.52	186.59
527	MORTON	74,184	1.80	0.00	0.66	157.78	0.00	5.91	163.69
535	OAKTON	183,533	0.85	6.81	3.71	193.51	0.00	29.32	222.83
505	PARKLAND	157,075	0.97	8.01	4.49	207.89	0.00	25.54	233.43
515	PRAIRIE STATE	89,047	1.10	6.24	6.00	186.72	0.00	20.18	206.90
521	REND LAKE	71,623	1.72	2.06	0.00	176.89	0.00	31.38	208.27
537	RICHLAND	55,399	0.84	0.00	1.82	207.32	0.00	7.53	214.85
511	ROCK VALLEY	123,846	1.19	1.11	1.93	197.07	0.00	37.77	234.84
518	SANDBURG	56,958	1.62	0.00	6.48	205.29	0.00	6.37	211.66
506	SAUK VALLEY	44,560	6.14	11.72	2.36	225.54	0.00	6.48	232.02
531	SHAWNEE	43,805	1.08	19.38	0.00	173.00	0.00	12.07	185.07
510	SOUTH SUBURBAN	153,020	0.98	3.56	1.59	161.43	0.00	13.87	175.30
533	SOUTHEASTERN	60,002	1.43	8.01	2.10	187.07	0.00	9.01	196.08
534	SPOON RIVER	33,964	3.57	29.88	2.89	227.28	0.00	19.03	246.31
504	TRITON	258,758	1.10	11.06	1.67	177.75	0.00	8.84	186.59
516	WAUBONSEE	112,498	1.72	3.61	2.40	198.12	0.00	15.08	213.20
539	WOOD	41,512	2.56	0.80	2.18	177.88	0.00	26.11	203.99
STATE TOTALS		6,069,453	\$1.44	\$4.88	\$3.43	\$181.51	\$0.04	\$19.28	\$200.83

*Data Not Submitted



Section III

FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, and operation and maintenance costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of academic support, student services, general institutional, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1998 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

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

Table 5

SUMMARY OF FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 61.82	\$1,854
Direct Instructional Departmental Cost	10.73	322
Direct Instructional Equipment Cost	2.06	62
Allocated Cost	75.66	2,270
Operation and Maintenance Cost	21.48	644
NET INSTRUCTIONAL COST	\$171.76	\$5,153

Table 6

FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Net Instructional Unit Cost
522	BELLEVILLE	209,078	\$14,02	\$3.95	\$62.12	\$16.70	\$149.28
503	BLACK HAWK	151,180	9.77	0.11	89.77	18.73	179.48
508	CHICAGO	1,367,306	0.03	0.01	76.88	21.06	155.09
507	DANVILLE	52,139	13.93	8.74	90.00	31.65	205.33
502	DUPAGE	459,016	14.10	1.49	62.51	18.13	165.18
509	ELGIN	146,071	4.67	2.79	76.14	32.20	196.61
512	HARPER	237,093	3.61	0.11	107.86	29.83	222.30
540	HEARTLAND	55,170	12.36	6.07	76.78	24.75	177.35
519	HIGHLAND	48,708	9.19	2.28	76.36	22.45	182.94
514	ILLINOIS CENTRAL	194,294	54.55	1.31	70.07	23.31	173.41
529	ILLINOIS EASTERN	144,763	44.60	4.78	51.98	18.24	131.55
513	ILLINOIS VALLEY	71,785	57.75	0.75	62.57	35.29	173.10
525	JOLIET	179,905	69.04	3.84	76.48	24.15	187.89
520	KANKAKEE	90,896	51.50	2.38	45.34	14.68	130.35
501	KASKASKIA	66,229	57.66	1.66	70.70	20.53	158.26
523	KISHWAUKEE	58,013	72.20	1.85	80.44	23.42	187.33
532	LAKE COUNTY	194,019	79.19	2.20	104.88	20.40	218.88
517	LAKE LAND	123,703	45.52	3.45	71.95	12.26	146.42
536	LEWIS & CLARK	99,961	57.11	2.11	77.43	23.36	166.74
526	LINCOLN LAND	130,086	69.95	2.15	74.15	26.72	185.49
530	LOGAN	112,598	58.11	2.46	78.19	16.63	162.96
528	MC HENRY	89,106	57.18	4.50	76.10	17.25	182.46
541	METROPOLITAN*						
524	MORAIN VALLEY	228,550	59.97	4.21	69.51	19.86	174.53
527	MORTON	74,184	51.24	3.67	63.01	28.05	155.32
535	OAKTON	183,533	80.98	1.72	55.29	21.12	182.14
505	PARKLAND	157,075	72.24	1.95	89.12	23.49	194.42
515	PRAIRIE STATE	89,047	61.66	3.07	71.10	24.08	173.38
521	REND LAKE	71,623	65.57	1.09	82.96	17.43	173.11
537	RICHLAND	55,399	69.67	4.52	105.79	17.42	204.66
511	ROCK VALLEY	123,846	55.69	5.92	75.44	17.43	192.84
518	SANDBURG	56,958	61.38	0.09	95.22	20.79	197.19
506	SAUK VALLEY	44,560	61.89	4.93	99.08	24.61	205.32
531	SHAWNEE	43,805	59.19	0.46	88.27	0.00	152.54
510	SOUTH SUBURBAN	153,020	57.18	0.99	59.73	21.08	155.30
533	SOUTHEASTERN	60,002	64.76	4.22	75.29	23.59	175.53
534	SPOON RIVER	33,964	66.39	5.59	84.91	23.20	190.94
504	TRITON	258,758	54.65	3.19	69.39	24.74	163.92
516	WAUBONSEE	112,498	53.61	4.62	91.89	25.91	190.39
539	WOOD	41,512	49.29	2.15	89.91	13.01	172.34
	STATE TOTALS	6,069,453	\$61.82	\$10.73	\$75.66	\$21.48	\$171.76

*Data Not Submitted

Section IV

FISCAL YEAR 1998 INDIRECT INSTITUTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1998 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of academic support, student services, general institutional services, academic administration and planning, and subsidy for auxiliary services. These indirect costs, with the exception of academic administration and planning are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

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

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

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

Table 7

SUMMARY OF FISCAL YEAR 1998 STATE AVERAGE UNIT COST FOR INDIRECT INSTITUTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$15.78	\$473
Academic Support	7.97	239
Student Services	16.30	489
Auxiliary Services (subsidy only)	.63	19
General Institutional*	34.98	1,049
TOTALS	\$75.66	\$2,270

* In fiscal year 1998 administrative data processing costs, general administrative costs, and building rental costs were not reported as separate cost categories. These costs were included as a part of general institutional costs

Table 8

FISCAL YEAR 1998 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	209,078	\$11.39	\$6.24	\$16.50	\$1.90	\$62.12
503	BLACK HAWK	151,180	31.49	6.80	15.57	0.00	89.77
508	CHICAGO	1,367,306	28.83	3.78	13.13	0.00	76.88
507	DANVILLE	52,139	16.06	15.13	22.16	0.00	90.00
502	DUPAGE	459,016	7.18	10.92	15.89	0.00	62.51
509	ELGIN	146,071	5.56	9.05	18.41	0.89	76.14
512	HARPER	237,093	20.02	8.64	22.93	0.00	107.86
540	HEARTLAND	55,170	9.85	13.27	16.91	0.00	76.78
519	HIGHLAND	48,708	8.27	17.06	17.23	0.72	76.36
514	ILLINOIS CENTRAL	194,294	3.78	8.60	15.32	0.00	70.07
529	ILLINOIS EASTERN	144,763	5.19	6.60	10.78	0.00	51.98
513	ILLINOIS VALLEY	71,785	4.59	6.51	10.36	2.70	62.57
525	JOLIET	179,905	21.75	4.18	12.82	0.00	76.48
520	KANKAKEE	90,896	6.08	10.47	13.98	0.00	45.34
501	KASKASKIA	66,229	23.92	5.99	10.95	0.00	70.70
523	KISHWAUKEE	58,013	29.72	7.55	11.41	0.00	80.44
532	LAKE COUNTY	194,019	6.30	18.99	15.04	0.00	104.88
517	LAKE LAND	123,703	20.27	2.44	7.56	1.96	71.95
536	LEWIS & CLARK	99,961	22.16	2.65	17.47	0.00	77.43
526	LINCOLN LAND	130,086	19.82	6.18	14.95	0.00	74.15
530	LOGAN	112,598	12.32	7.08	25.84	4.94	78.19
528	MC HENRY	89,106	2.76	19.35	18.39	2.11	76.10
541	METROPOLITAN*						
524	MORAIN VALLEY	228,550	6.49	4.22	15.33	0.00	69.51
527	MORTON	74,184	6.77	9.49	13.00	0.00	63.01
535	OAKTON	183,533	6.00	12.71	17.00	0.00	55.29
505	PARKLAND	157,075	12.47	10.35	25.16	1.19	89.12
515	PRAIRIE STATE	89,047	6.00	11.36	15.04	0.00	71.10
521	PREND LAKE	71,623	14.72	3.97	21.10	0.95	82.96
537	RICHLAND	55,399	14.17	16.76	37.26	2.02	105.79
511	ROCK VALLEY	123,846	7.21	8.69	12.22	2.69	75.44
518	SANDBURG	56,958	16.28	54.14	10.57	10.69	95.22
506	SAUK VALLEY	44,560	14.85	14.61	18.70	0.00	99.08
531	SHAWNEE	43,805	17.71	5.96	31.26	8.50	88.27
510	SOUTH SUBURBAN	153,020	10.30	2.89	22.63	0.00	59.73
533	SOUTHEASTERN	60,002	17.04	7.23	21.33	6.36	75.29
534	SPOON RIVER	33,964	14.27	10.14	18.30	0.00	84.91
504	TRITON	258,758	15.60	4.79	16.08	0.00	69.39
516	WAUBONSEE	112,498	6.99	10.14	26.50	0.13	91.89
539	WOOD	41,512	5.94	10.37	28.99	0.01	89.91
STATE TOTALS							\$75.66
							\$34.98
							\$16.30
							\$0.63
							\$15.78
							\$7.97
							\$16.30
							\$0.63
							\$34.98
							\$75.66

*Data Not Submitted

Section V

FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES

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

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

Table 9

SUMMARY OF FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	\$174.66	\$5,240
Business Occupational	182.41	5,473
Technical Occupational	202.22	6,067
Health Occupational	241.79	7,254
Remedial Education	164.09	4,923
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	124.93	3,748
All Instruction Areas*	\$171.76	\$5,153

Table 10

FISCAL YEAR 1998 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Average</u>
522	\$139.59	\$151.95	-\$167.37	\$218.38	\$131.34	\$145.69	\$149.28
503	178.73	176.34	212.66	305.04	166.55	135.13	179.48
508	220.93	164.91	176.97	188.97	169.94	116.80	155.09
507	185.94	247.49	268.61	251.53	171.41	188.83	205.33
502	157.01	188.08	184.20	279.31	163.39	125.29	165.18
509	185.03	216.47	232.42	314.72	180.55	163.46	196.61
512	210.13	246.16	252.90	388.94	211.68	216.85	222.30
540	172.17	193.29	218.04	296.96	155.96	134.93	177.35
519	184.68	203.99	261.42	188.03	130.13	165.02	182.94
514	157.22	178.87	226.68	293.00	151.12	130.70	173.41
529	126.38	139.62	134.25	151.20	118.02	107.70	131.55
513	173.79	161.92	170.58	249.40	162.64	137.16	173.10
525	167.22	212.98	244.76	353.38	158.57	151.60	187.89
520	128.25	146.68	197.62	204.75	116.65	89.51	130.35
501	143.56	156.07	183.90	212.11	135.01	120.73	158.26
523	159.99	204.97	270.36	256.14	165.44	226.87	187.33
532	220.42	233.86	242.38	357.27	205.48	152.34	218.88
517	133.25	144.18	166.17	221.77	140.35	107.60	146.42
536	156.65	181.02	181.49	264.12	146.27	149.46	166.74
526	180.00	171.40	177.53	272.39	176.54	242.54	185.49
530	148.15	186.78	220.02	206.35	171.73	118.23	162.96
528	178.35	200.43	234.93	233.34	178.05	132.13	182.46
541							
524	168.45	205.85	225.72	269.22	127.93	117.91	174.53
527	159.61	178.09	199.68	266.13	130.19	120.63	155.32
535	184.48	216.84	212.20	323.27	161.05	116.93	182.14
505	177.87	186.46	225.00	356.69	184.16	172.35	194.42
515	158.99	164.53	204.52	287.10	151.14	162.18	173.38
521	149.49	175.80	197.78	275.61	124.29	228.08	173.11
537	191.26	231.19	259.03	288.50	190.42	185.07	204.66
511	178.34	199.95	278.72	222.13	143.34	132.40	192.84
518	185.15	234.35	217.48	247.18	178.14	159.88	197.19
506	189.88	197.69	222.58	347.63	194.55	218.45	205.32
531	141.43	163.92	199.98	195.97	152.22	111.27	152.54
510	156.80	159.14	194.66	222.85	151.01	106.79	155.30
533	158.77	184.65	206.98	198.49	152.15	144.22	175.53
534	166.25	229.91	256.25	237.87	152.40	303.08	190.94
504	161.07	151.75	196.56	217.20	167.07	110.67	163.92
516	180.06	195.37	205.09	185.68	175.21	212.72	190.39
539	158.12	161.33	205.68	259.41	156.43	171.96	172.34
	STATE AVERAGES	\$174.66	\$202.22	\$241.79	\$164.09	\$124.93	\$171.76

*Data Not Submitted



APPENDIX A

Total Expenditures Reports

Table A-1

FISCAL YEAR 1998 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	209,078	\$31,211,917	\$264,405	\$323,896	\$32,018,233	\$0	\$4,607,165	\$36,625,398
503	BLACK HAWK	151,180	27,133,444	1,248,408	102,085	28,483,937	0	3,795,579	32,279,516
508	CHICAGO	1,367,306	212,059,165	1,095,689	8,148,684	223,050,202	0	27,142,825	250,193,027
507	DANVILLE	52,139	10,705,853	682,304	132,804	11,621,557	0	2,634,907	14,256,464
502	DUPAGE	459,016	75,821,453	1,873,002	1,679,420	82,454,378	0	7,659,409	90,113,787
509	ELGIN	146,071	28,719,321	106,527	720,019	29,810,137	170,747	1,777,831	31,758,715
512	HARPER	237,093	52,706,264	1,881,807	706,709	55,440,532	0	7,689,817	63,130,349
540	HEARTLAND	55,170	9,784,324	66,038	48,080	10,192,387	0	765,215	10,957,602
519	HIGHLAND	48,708	8,910,795	2,137,769	604,061	11,748,013	0	1,823,113	13,571,126
514	ILLINOIS CENTRAL	194,294	33,691,827	333,138	573,948	34,738,212	0	2,512,192	37,250,404
529	ILLINOIS EASTERN	144,763	19,043,838	1,901,571	425,400	21,712,249	0	340,777	22,053,026
513	ILLINOIS VALLEY	71,785	12,425,680	0	326,128	12,877,125	0	3,090,974	15,968,099
525	JOLIET	179,905	33,802,370	428,382	117,099	34,616,315	0	2,686,251	37,302,566
520	KANKAKEE	90,896	11,848,630	16,949	243,245	12,256,117	0	3,545,763	15,801,880
501	KASKASKIA	66,229	10,481,310	219,761	88,669	10,881,164	0	1,047,804	11,928,968
523	KISHWAUKEE	58,013	10,867,772	0	100,000	11,037,257	49,051	649,680	11,735,988
532	LAKE COUNTY	194,019	42,467,289	862,015	793,534	44,248,981	0	5,649,588	49,898,569
517	LAKE LAND	123,703	18,112,919	1,386,456	293,165	19,871,512	0	2,208,645	22,080,157
536	LEWIS & CLARK	99,961	16,667,829	218,926	489,209	17,522,213	0	1,997,455	19,519,668
526	LINCOLN LAND	130,086	24,129,586	1,394,726	101,488	25,757,572	0	1,494,036	27,251,608
530	LOGAN	112,598	18,349,029	224,688	272,676	18,903,920	0	1,535,659	20,439,579
528	MC HENRY	89,106	16,258,428	962,129	429,085	17,751,864	0	2,098,799	19,850,663
541	METROPOLITAN*								
524	MORAIN VALLEY	228,550	39,889,027	900,875	26,607	40,927,299	0	1,718,843	42,646,142
527	MORTON	74,184	11,522,485	0	48,966	11,704,979	0	438,634	12,143,613
535	OAKTON	183,533	33,428,215	1,249,107	681,231	35,515,303	0	5,381,258	40,896,561
505	PARKLAND	157,075	30,538,419	1,258,854	705,364	32,654,905	0	4,011,488	36,666,393
515	PRAIRIE STATE	89,047	15,439,029	555,304	534,388	16,626,380	0	1,796,543	18,422,923
521	REND LAKE	71,623	12,398,803	147,454	0	12,669,334	0	2,247,872	14,917,206
537	RICHLAND	55,399	11,337,702	0	101,024	11,485,223	0	417,060	11,902,283
511	ROCK VALLEY	123,846	23,882,631	137,524	238,894	24,406,842	0	4,677,830	29,084,672
518	SANDBURG	56,958	11,231,369	0	368,898	11,692,485	0	362,596	12,055,081
506	SAUK VALLEY	44,560	9,148,873	522,176	104,988	10,049,608	0	288,772	10,338,380
531	SHAWNEE	43,805	6,681,943	848,978	0	7,578,328	0	528,756	8,107,084
510	SOUTH SUBURBAN	153,020	23,763,404	545,087	243,158	24,701,098	0	2,122,686	26,823,784
533	SOUTHEASTERN	60,002	10,532,358	480,881	126,024	11,225,360	0	540,504	11,765,864
534	SPRINGFIELD	33,964	6,485,248	1,014,700	98,004	7,719,243	0	646,398	8,365,641
504	TRITON	258,758	42,415,718	2,861,379	431,020	45,992,434	0	2,286,470	48,278,904
516	WAUBONSEE	112,498	21,418,710	406,621	269,749	22,288,201	0	1,697,008	23,985,209
539	WOOD	41,512	7,154,129	33,128	90,610	7,384,134	0	1,083,746	8,467,880
STATE TOTALS		6,069,453	\$1,042,467,106	29,632,002	\$20,788,329	\$1,101,615,033	\$219,798	\$116,999,948	\$1,218,834,779

*Data Not Submitted

Table A-2

FISCAL YEAR 1998 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Net Instructional Unit Cost
522	BELLEVILLE	209,078	\$10,975,679	\$825,850	\$12,977,060	\$3,491,510	\$31,211,917
503	BLACK HAWK	151,180	9,237,302	16,024	13,571,620	2,831,830	27,133,444
508	CHICAGO	1,367,306	78,097,642	41,474	105,113,023	28,789,341	212,059,165
507	DANVILLE	52,139	3,181,403	726,199	4,692,266	1,650,156	10,705,853
502	DUPAGE	459,016	31,652,098	683,434	28,692,525	8,323,102	75,821,453
509	ELGIN	146,071	11,804,301	407,809	11,121,488	4,703,584	28,719,321
512	HARPER	237,093	19,179,618	25,131	25,572,459	7,073,113	52,706,264
540	HEARTLAND	55,170	3,165,718	334,925	4,235,963	1,365,647	9,784,324
519	HIGHLAND	48,708	3,539,483	110,980	3,719,128	1,093,587	8,910,795
514	ILLINOIS CENTRAL	194,294	10,598,831	254,733	13,613,956	4,528,134	33,691,827
529	ILLINOIS EASTERN	144,763	6,456,017	692,116	7,524,376	2,640,183	19,043,838
513	ILLINOIS VALLEY	71,785	4,145,287	53,551	4,491,582	2,533,519	12,425,680
525	JOLIET	179,905	12,421,336	2,586,976	13,758,875	4,344,757	33,802,370
520	KANKAKEE	90,896	4,681,230	1,495,756	4,121,022	1,334,489	11,848,630
501	KASKASKIA	66,229	3,818,956	216,133	4,682,351	1,359,440	10,481,310
523	KISHWAUKEE	58,013	4,188,334	109,617	4,666,308	1,358,402	10,867,772
532	LAKE COUNTY	194,019	15,363,955	427,527	20,347,953	3,958,439	42,467,289
517	LAKE LAND	123,703	5,630,739	427,321	8,900,600	1,516,779	18,112,919
536	LEWIS & CLARK	99,961	5,708,820	672,679	7,740,459	2,335,361	16,667,829
526	LINCOLN LAND	130,086	9,099,867	279,493	9,646,453	3,475,812	24,129,586
530	LOGAN	112,598	6,542,738	276,885	8,803,745	1,872,874	18,349,029
528	MC HENRY	89,106	5,095,515	400,835	6,780,906	1,537,382	16,258,428
541	METROPOLITAN*				0		0
524	MORAIN VALLEY	228,550	13,706,935	962,604	15,887,418	4,538,459	39,889,027
527	MORTON	74,184	3,801,031	272,505	4,674,340	2,080,607	11,522,485
535	OAKTON	183,533	14,863,245	316,045	10,146,910	3,876,679	33,428,215
505	PARKLAND	157,075	11,347,481	306,196	13,998,779	3,690,142	30,538,419
515	PRAIRIE STATE	89,047	5,490,923	273,552	6,331,062	2,143,985	15,439,029
521	REND LAKE	71,623	4,696,494	78,261	5,941,943	1,248,194	12,398,803
537	RICHLAND	55,399	3,859,501	250,304	5,860,426	965,226	11,337,702
511	ROCK VALLEY	123,846	6,897,154	732,707	9,343,303	2,158,064	23,882,631
518	SANDBURG	56,958	3,496,192	5,395	5,423,368	1,184,040	11,231,369
506	SAUK VALLEY	44,560	2,757,791	219,540	4,414,830	1,096,408	9,148,873
531	SHAWNEE	43,805	2,592,628	20,056	3,866,835	0	6,681,943
510	SOUTH SUBURBAN	153,020	8,749,541	151,733	9,139,269	3,225,460	23,763,404
533	SOUTHEASTERN	60,002	3,885,669	252,953	4,517,775	1,415,161	10,532,358
534	SPOON RIVER	33,964	2,254,728	189,743	2,883,818	788,019	6,485,248
504	TRITON	258,758	14,141,763	825,804	17,955,571	6,401,969	42,415,717
516	WAUBONSEE	112,498	6,030,553	519,464	10,337,125	2,914,400	21,418,710
539	WOOD	41,512	2,046,216	89,218	3,732,547	540,037	7,154,129
STATE TOTALS		6,069,453	\$375,202,714	\$65,150,270	\$459,239,437	\$130,384,291	\$1,042,467,105

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*Data Not Submitted



Table A-3

FISCAL YEAR 1998 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Academic Admin. & Planning Cost	Academic Support Cost	Student Services Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	209,078	\$2,381,413	\$1,305,055	\$3,449,250	\$396,996	\$5,454,346
503	BLACK HAWK	151,180	4,760,502	1,027,519	2,354,149	0	13,571,620
508	CHICAGO	1,367,306	39,424,207	5,172,152	17,954,482	0	42,562,182
507	DANVILLE	52,139	837,391	789,068	1,155,437	0	1,910,370
502	DUPAGE	459,016	3,296,118	5,011,623	7,294,295	0	13,090,489
509	ELGIN	146,071	811,472	1,322,022	2,688,467	130,652	6,168,875
512	HARPER	237,093	4,747,483	2,048,413	5,437,675	0	13,338,888
540	HEARTLAND	55,170	543,259	732,109	932,783	0	2,027,812
519	HIGHLAND	48,708	402,901	831,198	839,261	35,257	1,610,511
514	ILLINOIS CENTRAL	194,294	734,855	1,670,336	2,977,377	0	8,231,388
529	ILLINOIS EASTERN	144,763	751,214	955,292	1,560,138	0	4,257,732
513	ILLINOIS VALLEY	71,785	329,390	467,097	743,407	193,614	2,758,074
525	JOLIET	179,905	3,912,550	751,646	2,306,611	0	6,788,068
520	KANKAKEE	90,896	552,987	951,513	1,270,486	0	1,346,036
501	KASKASKIA	66,229	1,584,190	396,548	725,301	0	1,976,312
523	KISHWAUKEE	58,013	1,724,043	438,045	661,969	0	1,842,251
532	LAKE COUNTY	194,019	1,223,137	3,684,961	2,917,093	0	12,522,762
517	LAKE LAND	123,703	2,506,861	301,255	935,374	242,128	4,914,982
536	LEWIS & CLARK	99,961	2,215,571	264,513	1,746,134	0	3,514,241
526	LINCOLN LAND	130,086	2,578,106	803,701	1,945,280	0	4,319,366
530	LOGAN	112,598	1,386,895	797,092	2,909,157	555,952	3,154,649
528	MC HENRY	89,106	245,505	1,724,591	1,639,044	188,056	2,983,710
541	METROPOLITAN*						0
524	MORAIN VALLEY	228,550	1,483,203	964,028	3,502,694	0	9,937,498
527	MORTON	74,184	501,884	703,863	964,706	0	2,503,887
535	OAKTON	183,533	1,101,143	2,333,404	3,120,522	0	3,591,841
505	PARKLAND	157,075	1,958,534	1,625,552	3,951,700	186,923	6,276,070
515	PRAIRIE STATE	89,047	534,635	1,011,664	1,339,235	0	3,445,528
521	REND LAKE	71,623	1,054,545	284,336	1,511,285	68,097	3,023,680
537	RICHLAND	55,399	784,970	928,227	2,063,940	111,887	1,971,402
511	ROCK VALLEY	123,846	893,086	1,075,694	1,512,830	332,578	5,529,115
518	SANDBURG	56,958	927,536	3,083,583	601,994	608,720	201,535
506	SAUK VALLEY	44,560	661,517	651,196	833,234	0	2,268,883
531	SHAWNEE	43,805	775,770	261,240	1,369,404	372,187	1,088,234
510	SOUTH SUBURBAN	153,020	1,576,011	442,242	3,462,895	0	3,658,121
533	SOUTHEASTERN	60,002	1,022,731	433,953	1,280,030	0	1,399,277
534	SPOON RIVER	33,964	484,559	344,557	621,689	0	1,433,013
504	TRITON	258,758	4,037,266	1,238,985	4,162,055	0	8,517,266
516	WAUBONSEE	112,498	786,727	1,140,942	2,981,654	14,459	5,413,343
539	WOOD	41,512	246,728	430,569	1,203,455	364	1,851,431
STATE TOTALS		6,069,453	\$95,780,895	\$48,399,784	\$88,926,492	\$3,819,654	\$212,312,618
							\$459,239,443

*Data Not Submitted

APPENDIX B

**State Summary of Net Instructional Unit Cost
Per Credit Hour by PCS/CIP**

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
11 010102	90	78.64	47.51	0.00	71.95	12.26	210.37	
11 010103	1,896	115.72	18.23	1.64	79.61	20.72	235.92	
11 010201	747	109.64	17.56	1.24	80.15	23.19	231.78	
11 020201	1,787	58.75	11.22	1.33	76.75	19.70	167.75	
11 020402	1,415	107.56	21.56	3.01	77.18	20.62	229.93	
11 020403	1,377	88.73	12.61	3.79	86.38	21.31	212.82	
11 020501	2,853	91.72	20.45	2.04	77.46	21.10	212.77	
11 030101	96	111.51	19.82	2.88	78.41	15.83	228.45	
11 040201	2,122	111.04	18.54	3.16	71.27	22.67	226.68	
11 050101	1,097	35.24	5.28	0.02	75.74	26.77	143.06	
11 050103	1,392	55.40	3.48	0.01	81.08	22.97	162.94	
11 050104	986	51.90	6.74	0.08	67.04	20.98	146.74	
11 050107	2,364	45.40	4.98	0.70	75.96	24.91	151.96	
11 050108	522	74.10	8.29	0.05	82.00	23.42	187.86	
11 050112	73	25.03	5.85	0.00	62.51	18.13	111.52	
11 050201	1,863	98.39	0.98	0.00	78.46	29.15	206.98	
11 050202	339	51.89	1.62	0.00	106.26	28.85	188.62	
11 050207	48	57.35	9.65	9.08	76.78	24.75	177.62	
11 090401	7,197	85.33	19.82	4.84	75.60	21.60	207.19	
11 090701	1,424	109.29	46.48	15.96	69.35	22.11	263.20	
11 099998	62	240.18	13.55	1.11	77.54	20.94	353.31	
11 110101	28,181	45.54	9.54	4.47	83.27	22.79	165.61	
11 110201	30,408	67.21	11.46	5.06	79.48	21.71	184.91	
11 110501	1,616	49.44	7.46	2.84	76.08	19.55	155.36	
11 119997	853	32.15	0.16	0.16	71.35	13.32	117.15	
11 130101	6,297	66.61	11.86	0.47	82.45	21.57	182.97	
11 130201	688	49.41	2.25	0.07	77.15	29.21	158.08	
11 130501	144	57.05	6.72	1.82	66.08	13.73	145.40	
11 130901	8,665	37.88	7.84	0.31	76.36	21.42	143.81	
11 131001	7,380	39.94	8.79	0.54	75.82	21.49	146.58	
11 131202	15,369	61.72	8.65	1.30	77.04	20.39	169.10	
11 131301	57	150.35	35.07	0.35	81.38	22.15	289.30	
11 131302	39	30.15	0.51	0.00	76.14	32.20	139.00	
11 131307	44,116	53.40	11.15	1.00	74.57	20.85	160.97	
11 131312	20	204.95	36.85	0.90	70.07	23.31	336.07	
11 131314	4,678	71.24	21.74	2.27	77.28	21.16	193.69	
11 131315	5,190	51.19	12.82	0.82	74.64	21.80	161.28	
11 131401	51	334.45	6.16	0.78	104.88	20.40	466.67	
11 139997	764	191.81	36.40	3.08	58.71	18.02	308.01	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
11 139998	EDUCATION, OTHER	1,223	51.93	8.65	0.77	72.23	23.91	157.50
11 140101	ENGINEERING	3,677	165.92	22.21	38.88	76.88	22.47	326.36
11 141001	ELECTRICAL, ELECTRONICS ENGINEERING	559	164.53	14.54	0.53	75.23	24.19	279.02
11 141101	ENGINEERING MECHANICS	2,644	143.26	20.44	2.51	78.36	20.86	265.43
11 141201	ENGINEERING PHYSICS	4,395	123.48	7.14	0.77	76.91	20.92	229.23
11 149998	ENGINEERING, OTHER	7	0.00	89.43	0.00	99.08	24.61	213.11
11 160102	LINGUISTICS	662	51.22	6.77	0.08	82.00	22.91	162.98
11 160301	CHINESE LANGUAGE AND LITERATURE	358	246.44	8.24	0.51	82.74	19.27	357.21
11 160302	JAPANESE LANGUAGE AND LITERATURE	2,701	85.12	10.66	1.44	82.30	21.80	201.33
11 160399	EAST/SOUTHEAST ASIAN LANGUAGES, OTH	117	58.05	10.59	0.00	62.51	18.13	149.28
11 160402	RUSSIAN LANGUAGE AND LITERATURE	469	51.65	22.46	2.60	68.10	19.16	163.97
11 160403	SLAVIC LANGUAGES AND LITERATURE	332	43.35	27.42	5.20	59.95	22.52	158.43
11 160501	GERMAN LANGUAGES AND LITERATURE	5,084	99.08	11.72	1.19	80.07	22.99	215.06
11 160901	FRENCH LANGUAGE AND LITERATURE	10,653	73.90	11.17	1.17	77.09	21.18	184.51
11 160902	ITALIAN LANGUAGE AND LITERATURE	2,509	72.21	12.06	1.17	68.78	20.92	175.14
11 160903		32	13.44	2.34	0.00	77.43	23.36	116.58
11 160905	SPANISH LANGUAGE AND LITERATURE	61,450	54.61	8.74	0.89	77.27	21.64	163.15
11 161102	HEBREW LANGUAGE AND LITERATURE	153	66.01	40.65	7.70	55.29	21.12	190.77
11 169999	FOREIGN LANGUAGES AND LITERATURE, O	871	45.31	11.22	3.68	64.75	19.33	144.29
11 190402	CONSUMER ECONOMICS AND SCIENCE	2,868	80.76	11.86	0.32	72.56	20.77	186.27
11 190502	NUTRITION SCIENCE	1,842	62.48	4.29	9.87	78.54	19.52	174.69
11 190503	DIETETICS/HUMAN NUTRITIONAL SERVICES	11,241	49.55	12.65	1.32	77.76	22.59	163.87
11 190601	HOUSING STUDIES	9	71.11	61.44	47.33	69.39	24.74	274.02
11 190901	CLOTHING/APPEL AND TEXTILE STUDIES	303	60.68	13.56	1.01	66.31	20.02	161.58
11 199997	HOME ECONOMICS, OTHER	264	10.38	6.05	6.69	62.85	21.36	107.33
11 230101	ENGLISH LANGUAGE AND LITERATURE	2,888	85.65	6.43	1.87	74.70	24.16	192.81
11 230301	COMPARATIVE LITERATURE (INCLUDING W	12,108	84.79	9.83	0.99	81.40	22.00	199.01
11 230397	ENGLISH LANGUAGE AND LITERATURE, OTH	1,493	138.64	11.00	0.51	74.94	18.83	243.92
11 230401	ENGLISH COMPOSITION	298,393	69.52	8.11	1.10	76.97	21.65	177.35
11 230501	ENGLISH CREATIVE WRITING	4,625	110.80	10.55	1.46	79.56	22.19	224.57
11 230701	AMERICAN LITERATURE	33,489	66.56	8.03	1.14	75.32	21.53	172.59
11 230801	ENGLISH LITERATURE (BRITISH)	6,103	87.72	10.23	1.27	77.08	22.08	198.38
11 231001	SPEECH AND RHETORICAL STUDIES	128,452	66.83	9.10	0.72	78.19	21.88	176.71
11 231002		16,962	57.96	7.75	0.51	67.59	19.15	152.96
11 240105	ORIENTATION COURSES	27,784	75.17	7.17	0.52	74.76	22.23	179.84
11 240198	LIB. ARTS/SCIENCES, GENERAL, HUMANITIE	6,445	167.58	32.73	2.82	68.61	20.55	292.29
11 240199	LIB. ARTS/SCIENCES, GENERAL, HUMANITIE	2,550	82.45	10.83	0.15	74.43	19.69	187.55
11 260101	BIOLOGY	132,127	68.41	12.05	2.62	76.20	21.53	180.80
11 260201	BIOCHEMISTRY	305	83.39	30.21	3.97	69.76	18.83	206.16

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
11 260301	4,725	77.61	10.30	1.98	79.01	22.12	191.04	
11 260307	391	45.99	3.43	0.00	81.26	5.23	135.91	
11 260501	22,945	96.77	13.72	1.99	76.14	22.25	210.87	
11 260601	340	107.21	33.79	6.77	69.89	20.67	238.33	
11 260603	21,477	60.34	16.29	2.14	80.65	21.92	181.33	
11 260607	467	59.33	18.12	3.77	65.39	17.70	164.31	
11 260613	1,380	98.20	11.22	2.54	79.64	22.36	213.94	
11 260701	4,195	118.51	13.85	1.95	80.82	22.81	237.94	
11 260702	269	120.74	21.49	1.01	80.21	22.55	246.00	
11 260706	80,029	89.00	12.51	2.02	75.89	22.27	201.69	
11 270101	160,433	66.25	6.39	1.19	76.77	21.90	172.51	
11 270301	57,074	57.19	6.56	0.93	75.18	21.85	161.72	
11 270302	1,125	61.11	2.32	0.66	84.18	26.18	174.45	
11 270501	37,411	57.15	6.42	1.20	76.38	20.90	162.05	
11 280101	12	16.67	0.00	0.00	71.12	18.96	106.75	
11 280301	48	4.48	2.56	9.98	70.37	19.48	106.87	
11 280401	3	66.67	0.00	0.00	89.12	23.49	179.28	
11 300101	7,956	38.21	12.54	3.42	78.04	21.59	153.79	
11 300197	2,987	101.64	9.92	0.22	77.68	23.28	212.74	
11 300199	1,167	155.56	21.19	6.18	60.86	18.18	261.97	
11 300401	48,269	69.30	5.79	0.90	77.97	20.99	174.95	
11 300497	2,126	67.12	10.78	0.73	66.25	21.30	166.18	
11 300498	21	115.10	39.14	0.14	85.68	18.36	258.42	
11 300499	1,023	78.89	13.94	1.45	63.77	18.43	176.48	
11 310101	634	133.68	10.61	1.69	81.81	20.05	247.85	
11 310301	169	72.40	24.75	3.45	72.29	21.09	193.98	
11 319998	28	607.54	9.93	3.07	104.88	20.40	745.81	
11 360108	54,094	70.94	15.28	3.26	74.32	21.28	185.07	
11 380101	79,270	51.80	6.38	0.66	76.93	21.50	157.27	
11 380201	18,044	44.10	6.19	0.58	72.49	21.64	145.00	
11 400101	15,557	69.43	5.17	1.33	79.53	21.70	177.16	
11 400201	16,068	54.49	7.92	2.25	79.72	23.09	167.48	
11 400401	3,269	52.39	9.15	1.38	78.04	19.43	160.39	
11 400501	77,061	83.04	13.97	2.12	76.74	22.45	198.32	
11 400502	70	317.67	26.93	3.34	91.71	17.63	457.29	
11 400503	11,335	118.85	3.32	0.77	74.57	19.47	216.98	
11 400504	12,048	139.13	16.73	2.19	75.56	21.56	255.18	
11 400601	11,180	69.05	11.13	1.87	76.73	23.18	181.96	
11 400603	753	72.00	13.17	4.76	99.87	19.57	209.37	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	CIP	Direct		Direct	Dept.	Equip.	Alloc.	Oper. &		Net
		Hours	Salary					Costs	Maint.	
11 400702	OCEANOGRAPHY	151	130.34	0.28	9.05	0.28	82.69	25.11	247.48	175.39
11 400703	EARTH AND PLANETARY SCIENCE	2,042	54.55	10.83	10.83	2.09	85.63	22.28	160.25	160.25
11 400801	PHYSICS	30,551	96.54	11.95	11.95	2.50	76.11	20.96	208.06	208.06
11 420101	PSYCHOLOGY	175,159	49.89	5.36	5.36	0.42	76.57	21.83	154.07	154.07
11 420701	DEVELOPMENTAL AND CHILD PSYCHOLOGY	63,299	57.06	6.66	6.66	0.64	77.44	22.01	163.81	163.81
11 420901	INDUSTRIAL AND ORGANIZATIONAL PSYCH	2,050	77.54	11.52	11.52	1.70	81.70	21.88	194.33	194.33
11 421101	PSYCHOLOGICAL PSYCHOLOGY	151	130.34	0.28	9.05	0.28	82.69	25.11	247.48	247.48
11 421601	SOCIAL PSYCHOLOGY	16,884	52.95	8.18	8.18	0.63	76.91	21.13	159.80	159.80
11 440401	PUBLIC ADMINISTRATION	42	45.64	11.29	11.29	2.19	74.15	26.72	159.99	159.99
11 440701	SOCIAL WORK	1,032	102.99	13.44	13.44	2.46	80.28	21.64	220.81	220.81
11 450101	SOCIAL SCIENCES	18,225	99.26	1.22	1.22	0.02	81.17	20.55	202.22	202.22
11 450201	ANTHROPOLOGY	23,532	52.53	7.53	7.53	0.49	75.47	21.39	157.41	157.41
11 450301	ARCHEOLOGY	1,482	81.11	7.76	7.76	0.30	86.07	22.56	197.80	197.80
11 450401	CRIMINOLOGY	28,629	47.09	6.77	6.77	0.86	74.49	22.93	152.14	152.14
11 450601	ECONOMICS	74,819	57.12	7.76	7.76	0.57	76.82	21.72	163.98	163.98
11 450701	GEOGRAPHY	30,899	47.57	8.32	8.32	1.21	76.33	22.07	155.50	155.50
11 450801	HISTORY	139,502	50.49	6.96	6.96	0.57	76.85	21.78	156.65	156.65
11 450898	HISTORY, OTHER	94	1.21	6.40	6.40	2.19	36.38	11.87	58.06	58.06
11 450901	INTERNATIONAL RELATIONS AND AFFAIRS	2,178	70.31	10.10	10.10	0.39	70.72	19.21	170.73	170.73
11 451001	POLITICAL SCIENCE	64,573	48.93	5.94	5.94	0.54	76.46	21.65	153.51	153.51
11 451101	SOCIOLOGY	123,161	52.78	6.61	6.61	0.54	76.44	21.72	158.09	158.09
11 459997	SOCIAL SCIENCES & HISTORY, OTHER	5,280	61.21	9.40	9.40	0.62	71.98	20.28	163.48	163.48
11 459998	SOCIAL SCIENCES & HISTORY, OTHER	140	169.24	7.99	7.99	0.48	78.99	23.68	280.38	280.38
11 459999	SOCIAL SCIENCES & HISTORY, OTHER	1,891	72.67	13.44	13.44	0.01	62.89	18.42	167.42	167.42
11 500101	VISUAL AND PERFORMING ARTS	1,905	54.17	3.77	3.77	0.74	85.88	24.02	168.58	168.58
11 500201	CRAFTS, FOLK ART, AND ARTISANRY	190	156.70	11.65	11.65	1.48	57.79	18.21	245.84	245.84
11 500202	CERAMICS	7,889	115.43	16.59	16.59	3.27	78.42	21.61	235.32	235.32
11 500204	FIBERS/TEXTILES	72	95.00	20.71	20.71	2.22	69.49	21.14	208.57	208.57
11 500205	STAINED GLASS	114	39.76	7.73	7.73	1.68	71.79	20.26	141.22	141.22
11 500206	JEWELRY	1,130	87.74	14.18	14.18	2.46	72.56	22.19	199.12	199.12
11 500207		675	88.75	7.15	7.15	0.22	67.75	22.30	186.18	186.18
11 500301	DANCE	633	159.29	11.65	11.65	0.70	86.81	27.30	285.74	285.74
11 500402	GRAPHIC DESIGN, COMMERCIAL ART	7,771	110.78	16.02	16.02	2.83	78.22	22.63	230.48	230.48
11 500501	DRAMATHEATRE ARTS	7,732	72.71	20.43	20.43	2.08	75.07	21.09	191.38	191.38
11 500502	TECHNICAL THEATRE/THEATRE DESIGN	506	90.51	51.19	51.19	4.85	67.26	20.22	234.04	234.04
11 500503	ACTING AND DIRECTING	4,606	108.22	14.65	14.65	1.61	76.62	20.78	221.88	221.88
11 500504	PLAYWRITING AND SCREENWRITING	872	104.77	17.68	17.68	0.51	71.75	22.59	217.30	217.30
11 500505	DRAMATHEATRE LITERATURE AND HISTOR	459	54.72	10.02	10.02	0.61	65.25	18.41	149.01	149.01
11 500599	DRAMATHEATRE ARTS, OTHER	663	243.34	43.12	43.12	9.09	74.79	22.13	392.48	392.48

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.
11 500601	792	37.24	8.89	0.64	74.18	23.36	144.29
11 500602	6,622	61.99	8.21	1.43	79.24	21.43	172.30
11 500605	6,493	92.33	17.83	2.96	74.85	21.72	209.69
11 500701	27,807	48.31	7.24	1.80	76.71	20.36	154.42
11 500703	12,884	59.01	10.51	1.52	76.44	22.81	170.29
11 500705	15,553	115.63	16.32	3.57	76.88	21.79	234.18
11 500708	5,228	120.37	18.02	3.94	75.90	20.86	239.09
11 500709	1,409	111.78	17.94	3.72	75.59	22.35	231.38
11 500710	684	122.18	17.29	3.69	77.51	22.19	242.86
11 500798	129	84.27	8.90	1.36	75.44	17.43	187.40
11 500799	2,049	132.42	13.84	2.42	78.22	22.10	249.01
11 500902	32,852	61.34	9.85	3.15	76.48	21.25	172.08
11 500903	15,997	157.04	29.69	3.89	77.81	23.09	291.53
11 500904	9,916	107.40	16.62	2.80	79.52	21.69	228.02
11 512201	1,821	70.81	10.00	0.78	71.43	24.79	177.81
11 520101	85,803	63.43	7.78	0.98	77.08	21.68	170.95
11 520201	3,921	47.94	6.72	0.87	75.84	22.50	153.88
11 520302	81,184	74.16	8.53	1.36	77.88	21.82	183.75
11 520803	1,298	92.66	16.42	1.73	74.71	21.09	206.61
11 521001	258	41.65	0.12	0.00	71.85	13.64	127.26
11 521002	6	127.83	0.00	0.00	71.95	12.26	212.05
11 521101	927	71.04	10.92	0.83	80.27	21.11	184.18
11 521401	10,996	65.83	12.35	1.19	75.38	21.99	176.74
11 529997	654	150.91	10.72	3.55	63.38	20.51	249.06
11 529998	493	177.33	13.19	0.34	81.31	18.32	290.48
12 010101	2,042	69.60	37.04	2.41	76.17	18.09	203.31
12 010201	2,577	98.75	31.58	10.35	76.16	17.19	234.04
12 010301	1,496	109.65	38.74	1.02	79.82	19.07	248.30
12 010302	3,166	92.59	28.45	0.95	83.59	18.97	224.55
12 010304	4,205	90.60	24.85	1.55	75.98	19.82	212.79
12 010507	605	108.11	34.92	2.04	89.74	18.98	253.79
12 010601	475	121.93	42.24	5.22	78.81	20.52	268.72
12 010602	946	169.06	38.90	4.18	79.21	20.92	312.26
12 010603	7,240	90.07	33.49	4.01	77.95	21.23	226.75
12 010604	1,632	78.49	35.45	4.22	74.41	20.57	213.14
12 010605	2,601	105.92	39.25	6.20	78.61	21.13	251.10
12 010606	554	84.68	32.33	3.86	74.55	19.91	215.33
12 010607	1,800	96.93	35.46	5.56	78.92	21.42	238.30
12 019995	110	273.31	79.42	15.07	89.39	30.30	487.49

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.
12 019996	57	126.65	11.30	2.18	74.15	26.72	241.00
12 019997	350	159.91	35.98	0.83	70.49	19.16	286.37
12 019998	4,838	103.75	40.34	3.52	75.91	19.61	243.13
12 019999	450	87.10	23.92	2.71	74.60	20.07	208.41
12 030201	78	112.69	25.05	0.67	85.05	20.52	243.98
12 030301	12	46.00	3.00	0.00	88.27	0.00	137.27
12 030401	273	204.15	17.53	13.26	76.29	21.77	333.00
12 030601	631	70.33	62.98	14.08	76.47	21.45	245.31
12 039998	59	206.95	15.02	11.36	76.17	21.99	331.48
12 080102	1,124	77.80	12.16	0.64	79.38	22.79	192.77
12 080301	243	52.26	4.07	0.69	82.07	25.81	164.91
12 080401	114	78.25	8.63	1.16	76.75	25.65	190.45
12 080703	39	36.69	17.62	0.00	55.29	21.12	130.72
12 080705	1,427	95.44	10.41	0.88	77.78	21.52	206.04
12 080706	3,374	80.72	11.75	0.81	76.59	21.55	191.41
12 080709	926	46.84	10.93	0.33	68.41	21.39	147.90
12 081001	477	30.52	10.43	1.16	77.20	21.81	141.12
12 081102	20	121.85	31.90	37.50	89.12	23.49	303.86
12 081105	5,434	60.90	12.90	1.56	70.61	20.77	166.75
12 081203	62	98.23	15.47	12.84	77.67	23.60	227.80
12 081209	91	353.67	0.00	0.00	118.11	49.02	520.80
12 089994	2	2,115.00	4.00	0.00	107.86	29.83	2,256.69
12 089995	126	430.37	48.49	0.58	87.90	27.00	594.34
12 089997	135	20.07	3.44	2.54	46.39	13.59	86.02
12 089998	1,347	165.60	35.34	4.38	67.85	19.49	292.66
12 089999	281	80.92	16.48	2.07	77.37	18.62	195.46
12 090201	3,274	66.20	8.67	0.95	75.40	22.04	173.26
12 090401	584	65.07	26.53	6.66	91.16	26.27	215.68
12 090501	432	55.35	13.67	3.14	77.18	22.85	172.19
12 090701	833	71.18	17.62	45.16	91.07	28.89	253.92
12 099997	66	79.41	5.91	7.11	73.15	21.56	187.13
12 099998	465	146.40	8.33	9.70	81.99	22.56	268.98
12 100101	683	192.99	33.08	23.12	64.32	18.23	331.74
12 100103	1,614	148.19	26.81	13.46	64.97	20.38	273.80
12 100104	2,271	110.00	29.49	4.81	81.52	25.39	251.20
12 109997	57	150.60	0.72	1.58	47.34	11.91	212.15
12 109998	244	141.80	24.83	7.02	79.25	30.44	283.34
12 109999	97	0.49	0.98	2.19	35.98	11.75	51.39
12 120301	920	83.68	13.71	0.00	73.91	17.88	189.18

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Depl.	Equip.	Costs	Maint.	Instruc.	
12 120403	15,536	61.40	22.14	1.58	66.72	14.17	166.01	
12 120405	302	118.64	56.92	0.20	79.69	22.52	277.98	
12 120501	3,126	85.45	18.88	1.76	86.81	31.10	224.01	
12 120503	11,804	90.24	20.49	2.82	82.65	27.55	223.74	
12 120504	13,024	79.61	12.73	1.23	84.67	24.30	202.53	
12 120506	64	266.23	2.19	0.36	89.77	18.73	377.28	
12 120507	251	226.44	21.44	0.58	82.29	23.37	354.12	
12 129994	11	220.27	77.00	15.45	69.51	19.86	402.10	
12 129997	99	77.91	8.80	0.25	68.22	19.80	174.98	
12 129998	210	41.18	36.58	0.00	92.42	19.73	189.90	
12 129999	12	1.17	67.33	4.75	75.85	21.46	170.57	
12 131501	818	74.47	26.08	3.23	67.80	18.70	190.29	
12 150101	1,270	73.33	20.69	5.33	76.64	20.77	196.77	
12 150201	884	83.20	32.38	12.13	75.56	18.06	221.34	
12 150301	10,703	116.80	22.13	9.84	75.07	21.87	245.72	
12 150303	25,564	103.80	25.60	17.05	76.74	21.16	244.35	
12 150304	228	105.31	14.26	4.42	91.67	24.17	239.83	
12 150310	679	55.31	15.34	7.01	71.68	17.79	167.13	
12 150401	67	198.22	58.12	61.46	65.59	19.06	402.46	
12 150403	1,405	71.71	29.57	12.11	76.19	21.50	211.09	
12 150404	355	129.21	37.83	8.32	75.43	23.40	274.18	
12 150405	990	68.07	22.22	5.57	68.40	18.46	182.74	
12 150410	3,140	72.72	27.70	9.36	77.30	20.34	207.42	
12 150411	8,404	126.58	26.77	18.29	76.74	22.15	270.53	
12 150503	219	77.71	8.03	0.26	72.07	32.47	190.54	
12 150505	96	94.25	9.31	1.70	76.14	32.20	213.60	
12 150506	348	35.84	14.80	1.95	80.15	18.80	151.53	
12 150507	183	96.44	0.00	0.00	69.61	25.41	191.46	
12 150603	3,326	100.66	52.75	28.43	76.69	20.88	279.41	
12 150607	772	39.92	5.36	0.03	73.85	28.15	147.30	
12 150611	1,813	93.40	19.97	6.27	75.09	21.62	216.36	
12 150701	7,199	20.08	4.61	2.95	42.90	13.46	84.00	
12 150702	2,466	120.56	62.83	16.97	74.53	21.33	296.22	
12 150805	1,052	152.43	35.37	14.45	77.30	22.70	302.26	
12 150810	20,586	100.87	25.04	8.75	74.49	22.17	231.32	
12 150811	198	37.10	0.00	0.00	77.31	13.75	128.16	
12 150901	4,844	198.78	78.34	1.83	35.98	11.75	326.68	
12 150903	98	0.91	1.80	4.01	35.98	11.75	54.44	
12 151102	1,161	88.59	15.68	3.24	74.14	18.97	200.62	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Net Instruc.
12 159994	127	316.30	10.21	0.00	77.70	18.60	422.81
12 159995	451	195.01	49.62	7.98	73.09	22.15	347.86
12 159996	201	26.60	2.57	0.02	82.96	17.43	129.58
12 159997	859	41.52	26.06	56.64	56.75	17.60	198.56
12 159998	1,216	155.97	22.74	11.17	69.82	18.45	278.14
12 159999	163	148.94	70.00	12.16	74.24	23.57	328.91
12 170817	2	678.00	114.50	86.50	62.51	18.13	959.64
12 200201	153	46.15	39.88	2.34	74.15	19.54	182.05
12 200202	41,108	73.42	12.30	1.89	76.81	21.61	186.03
12 200305	60	73.92	14.60	0.00	107.02	29.23	224.76
12 200306	1,475	124.64	21.35	1.24	90.84	25.43	263.51
12 200404	2,326	69.41	14.35	1.14	92.54	28.27	205.70
12 200405	326	132.44	19.91	1.62	72.31	18.54	244.82
12 200501	2,674	98.24	12.80	2.36	85.69	24.75	223.84
12 200602	62	87.84	28.87	1.24	65.91	24.18	208.05
12 200604	1,207	53.39	17.46	0.56	76.97	26.63	175.00
12 200605	252	85.52	15.67	2.50	65.10	20.04	188.83
12 209994	22	1,165.86	37.18	3.32	81.12	25.65	1,313.13
12 209995	226	326.92	26.06	15.18	55.55	22.16	445.86
12 209997	953	52.76	5.76	4.00	67.17	19.18	148.87
12 209998	4,342	180.54	20.02	1.91	76.99	22.72	302.19
12 209999	291	145.30	36.00	7.05	68.11	20.80	277.53
12 220103	6,512	54.56	14.20	0.73	74.00	22.82	166.31
12 220198	60	115.22	37.00	5.52	70.07	23.31	251.11
12 229997	63	72.89	15.68	0.00	87.17	21.30	197.04
12 229998	375	119.90	18.00	0.33	101.84	29.57	269.63
12 229999	270	148.46	49.10	0.00	59.73	21.08	278.36
12 230401	14,337	57.79	10.14	1.46	82.38	23.92	175.70
12 231001	818	73.84	13.17	1.17	83.84	21.91	193.92
12 231101	15,471	74.66	11.12	1.77	79.65	21.29	188.50
12 231194	7	0.00	50.57	0.00	95.22	20.79	166.58
12 231198	27	828.63	6.15	0.78	104.88	20.40	960.83
12 240105	4,287	58.74	13.39	2.25	81.00	25.79	181.17
12 249995	23	351.39	132.83	0.00	95.22	20.79	600.22
12 249997	864	68.23	3.94	0.04	76.27	22.57	171.05
12 249998	325	209.26	29.57	0.13	65.41	19.23	323.59
12 250301	1,593	80.30	12.70	1.37	70.83	19.62	184.83
12 259997	210	55.60	17.62	2.22	62.51	18.13	156.08
12 259998	91	769.99	17.91	1.92	79.94	20.67	890.43

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Net Instruc.
12 260101	786	100.48	9.50	7.22	70.26	17.84	205.30
12 260301	57	234.82	18.65	14.11	75.29	23.59	366.46
12 260601	1,543	83.86	12.91	1.32	76.69	22.48	197.26
12 260704	2,377	78.96	15.89	5.17	71.43	20.21	191.66
12 260705	5,425	72.60	10.55	1.73	82.95	26.10	193.93
12 270101	285	36.37	17.21	0.00	99.08	24.61	177.26
12 270301	45,789	61.72	9.66	1.80	75.91	21.60	170.69
12 270501	87	39.87	54.91	5.05	65.13	19.21	184.17
12 310301	462	57.53	13.00	2.90	74.91	17.81	166.15
12 319997	31	56.55	19.77	3.97	69.51	19.86	169.66
12 319998	47	1,606.30	263.17	21.28	73.56	22.17	1,986.47
12 319999	10	277.30	97.00	19.50	69.51	19.86	483.17
12 380101	176	67.75	16.45	8.57	81.96	22.98	197.71
12 400101	514	82.41	27.49	1.61	72.15	19.29	202.95
12 400501	40	350.35	131.03	2.73	76.10	17.25	577.45
12 400801	3,107	113.91	27.64	4.40	76.64	21.55	244.14
12 410205	389	130.77	47.17	14.38	76.48	24.15	292.95
12 419995	4	523.25	269.25	9.50	62.51	18.13	882.64
12 419996	15	16.67	61.13	18.67	76.48	24.15	197.10
12 420101	2,974	54.59	11.58	0.72	73.09	17.30	157.27
12 430102	6,293	44.69	7.81	0.81	78.37	22.01	153.67
12 430107	45,035	48.67	9.82	0.98	74.73	21.82	156.01
12 430109	1,994	17.14	8.29	1.20	75.24	22.17	124.05
12 430199	1,027	84.37	6.58	0.30	76.83	22.19	190.27
12 430201	4,110	34.64	14.96	1.33	78.98	21.04	150.94
12 430202	3,143	31.30	14.46	1.23	79.40	22.71	149.10
12 430203	10,753	37.60	12.68	0.94	76.72	20.73	148.68
12 439994	48	128.21	27.50	0.35	78.75	18.30	253.11
12 439995	30	527.93	8.77	0.30	104.88	20.40	662.28
12 439997	1,387	57.63	78.78	1.47	73.75	18.71	230.35
12 439998	1,215	166.97	26.20	1.93	76.13	22.67	293.90
12 439999	119	115.19	55.83	3.29	68.31	25.11	267.73
12 440401	435	23.55	0.00	0.00	106.36	17.78	147.69
12 440501	436	75.13	4.61	0.43	97.67	18.91	196.74
12 440701	4,990	79.11	13.87	1.92	77.87	21.30	194.06
12 449995	953	124.83	25.25	3.23	59.02	17.24	229.57
12 449997	560	46.92	15.12	1.18	64.02	18.30	145.54
12 449998	1,470	208.35	24.94	2.71	73.64	20.86	330.50
12 449999	154	658.77	93.85	13.59	61.07	15.46	842.74

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Alloc.	Oper. &	Net
	<u>Hours</u>	<u>Salary</u>	<u>Dept.</u>	<u>Equip.</u>	<u>Costs</u>	<u>Maint.</u>	<u>Instruc.</u>
12 450701	959	59.42	9.46	1.50	75.90	23.61	169.89
12 451101	171	16.84	70.88	0.00	75.44	17.43	180.59
12 460101	1,709	50.18	30.60	5.60	77.19	22.95	186.52
12 460199	216	25.65	53.65	12.85	104.96	39.14	236.25
12 460201	8,612	67.84	23.88	3.31	78.04	23.67	196.75
12 460299	1,614	56.42	8.10	3.09	73.06	17.88	158.55
12 460302	4,303	86.50	23.28	6.90	74.07	22.81	213.56
12 460399	164	27.33	4.94	2.97	82.96	17.43	135.63
12 460401	707	42.74	3.10	0.28	76.41	16.16	138.70
12 460402	320	75.95	56.00	10.35	66.01	17.70	226.01
12 460403	1,841	69.27	30.37	3.89	77.45	22.24	203.22
12 460408	913	61.00	29.33	5.69	71.85	17.76	185.62
12 460501	1,313	67.94	10.03	5.35	76.05	17.30	176.67
12 460599	22	93.59	1.68	0.00	71.10	24.08	190.45
12 461000	51	46.98	48.20	2.02	62.12	16.70	176.01
12 469994	120	29.80	0.00	0.00	119.72	49.99	199.51
12 469995	45	71.22	24.16	13.22	69.39	24.74	202.73
12 469997	196	34.63	27.16	11.19	62.12	16.70	151.80
12 469998	61	231.95	47.69	6.67	71.39	19.69	377.39
12 469999	6	52.00	5.33	0.00	71.10	24.08	152.51
12 470101	1,706	53.42	5.58	20.15	66.78	19.39	165.33
12 470103	3,585	112.21	16.31	5.49	67.32	23.06	224.40
12 470104	2,965	79.82	21.33	8.84	70.93	21.03	201.95
12 470105	5,151	79.80	23.32	25.87	74.75	20.70	224.44
12 470106	739	80.32	14.44	1.26	68.37	15.36	179.75
12 470199	1,196	49.16	38.31	7.48	81.69	23.27	199.91
12 470201	23,100	92.00	22.59	4.74	74.93	21.97	216.24
12 470302	87	63.31	6.41	1.03	61.05	23.16	154.98
12 470303	3,109	65.38	9.92	20.87	77.11	23.43	196.69
12 470501	164	55.89	46.06	0.00	62.12	16.70	180.77
12 470603	5,509	95.18	18.56	8.32	84.56	23.39	230.01
12 470604	40,712	111.77	26.76	10.67	75.69	21.86	246.75
12 470605	2,943	87.45	43.03	2.85	76.45	20.89	230.67
12 470606	1,108	66.44	9.03	0.40	75.57	15.26	166.70
12 470609	2,573	104.44	92.39	18.81	71.62	20.01	307.27
12 479994	20	31.80	14.40	117.35	91.89	25.91	281.34
12 479995	175	253.68	64.45	16.33	74.98	16.91	426.35
12 479996	172	139.97	28.11	2.20	67.93	21.13	259.33
12 479997	561	101.18	27.04	4.29	63.08	50.19	214.84

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
12 479998								
12 479999	1,234	165.68	30.69	17.86	73.53	21.42	309.18	
12 480101	31	163.48	37.10	8.19	77.65	22.99	309.41	
12 480102	11,181	78.23	29.59	7.28	76.70	21.95	213.75	
12 480103	6,260	145.20	18.59	6.06	75.08	22.18	267.10	
12 480104	432	97.85	23.29	4.32	71.27	19.86	216.59	
12 480105	996	150.75	22.39	8.75	77.15	21.48	280.52	
12 480201	3,773	117.04	25.37	5.43	77.97	21.46	247.28	
12 480205	2,478	92.16	28.82	18.95	71.06	22.18	233.17	
12 480206	6,872	111.74	18.12	14.55	71.06	24.08	239.55	
12 480208	1,697	140.15	19.00	15.40	74.81	26.47	275.83	
12 480212	1,143	155.60	29.83	17.99	68.77	23.22	295.40	
12 480299	6,046	89.92	20.92	6.99	76.25	21.16	215.23	
12 480503	327	84.22	13.41	6.18	84.58	20.07	208.46	
12 480505	9,879	99.20	18.27	4.92	70.47	20.46	213.33	
12 480506	9	140.33	20.44	0.00	89.77	18.73	269.28	
12 480507	2,623	79.06	43.88	8.06	71.04	20.51	222.55	
12 480508	3,415	47.58	12.16	2.91	65.34	22.27	150.27	
12 480520	17,004	106.10	39.92	9.72	75.45	20.97	252.16	
12 480599	1,275	60.66	52.70	12.31	75.55	18.02	219.24	
12 480702	336	38.77	55.04	12.38	61.77	19.93	187.90	
12 489994	271	256.21	38.15	6.08	60.46	24.56	385.46	
12 489995	5	300.80	85.00	6.40	59.73	21.08	473.00	
12 489997	417	115.42	55.92	17.12	75.71	22.43	286.61	
12 489998	1,997	71.30	33.28	5.12	63.81	18.49	192.00	
12 489999	347	274.41	33.67	3.69	79.76	23.96	415.48	
12 490101	170	96.84	112.85	7.75	67.75	22.26	307.44	
12 490102	9	71.33	149.11	1.44	69.34	24.84	316.07	
12 490105	88	105.75	170.74	0.44	65.21	18.80	360.93	
12 490107	9	69.44	11.33	2.22	74.15	26.72	183.87	
12 490202	39	94.26	188.82	0.00	59.91	20.74	363.73	
12 490205	16	52.06	5.31	0.00	71.10	24.08	152.55	
12 490309	2,546	112.34	94.69	0.00	83.77	24.44	315.24	
12 490410	360	82.00	63.00	0.00	88.27	0.00	233.27	
12 499996	81	49.33	7.62	0.00	95.22	20.79	172.96	
12 499997	8	0.00	121.25	0.00	95.22	20.79	237.25	
12 499998	16	829.25	209.31	0.00	62.12	16.70	1,117.38	
12 500401	147	81.82	126.13	0.00	88.21	13.24	309.39	
12 500406	6,299	112.07	23.62	13.58	70.27	22.49	242.03	
	4,492	97.63	22.07	6.85	68.58	18.79	213.93	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT.	DIRECT EQUIP.	ALLOC. COSTS	OPER. & MAINT.	NET INSTRUC.
12 500901	189	58.88	6.60	0.00	89.12	23.49	178.10
12 509995	85	209.36	39.36	11.39	70.76	18.07	348.95
12 509997	544	102.65	20.01	24.30	69.53	24.58	241.07
12 510205	7,659	75.51	10.32	0.39	91.76	25.12	203.10
12 510601	7,090	147.54	44.03	14.72	78.20	23.05	307.54
12 510602	2,731	147.95	24.28	4.22	98.01	34.61	309.06
12 510603	615	236.53	15.45	5.15	69.39	24.74	351.26
12 510702	551	67.49	23.21	1.81	70.14	20.02	182.68
12 510703	286	68.63	9.41	0.73	70.69	20.43	169.88
12 510705	147	142.52	15.50	18.32	62.12	16.70	255.15
12 510707	2,865	173.97	41.90	6.17	70.47	17.81	310.33
12 510710	16	29.56	17.94	0.31	70.07	23.31	141.19
12 510801	1,403	92.96	40.11	10.53	66.43	19.40	229.43
12 510803	4,734	97.51	30.47	1.16	69.79	21.01	219.95
12 510805	1,544	76.13	13.55	2.90	69.64	19.50	181.71
12 510806	7,395	128.42	38.82	5.95	65.31	20.99	259.49
12 510807	1,495	124.70	0.82	0.02	63.70	16.47	205.71
12 510808	865	191.75	64.65	4.78	89.12	23.49	373.79
12 510901	449	78.48	10.30	1.71	102.56	28.31	221.36
12 510902	40	44.78	15.65	3.15	69.51	19.86	152.95
12 510903	50	0.00	61.46	0.00	89.77	18.73	169.96
12 510904	25,430	37.70	20.88	1.19	71.47	20.07	151.30
12 510905	672	133.28	29.39	13.04	66.08	21.56	263.36
12 510907	10,182	116.84	33.87	5.05	71.21	20.77	247.74
12 510908	5,625	153.88	40.88	6.70	71.82	20.84	294.13
12 510909	2,662	110.41	80.57	12.24	72.25	23.85	299.33
12 510910	891	120.30	26.19	1.58	70.83	23.64	242.54
12 510911	798	143.14	0.00	0.00	63.51	16.46	223.10
12 511004	4,630	158.34	56.11	5.61	75.65	20.17	315.88
12 511501	6,922	49.83	8.32	0.57	84.31	21.00	164.03
12 511502	1,512	77.77	24.97	1.91	68.85	21.68	195.19
12 511601	89,352	208.75	26.00	3.97	77.50	22.94	339.16
12 511612	202	49.02	2.85	0.00	76.06	22.18	150.12
12 511613	34,867	88.19	12.85	1.17	87.07	28.61	217.89
12 511614	24,823	78.81	23.58	3.57	79.00	23.04	208.01
12 511615	36	159.14	132.53	1.19	76.10	17.25	386.21
12 511801	189	113.70	120.61	12.08	76.10	17.25	339.75
12 511803	399	137.32	21.43	4.00	69.39	24.74	256.88
12 512604	309	133.73	19.59	3.46	69.56	20.76	247.09

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Net Instruc.
12 519994	198	93.30	42.81	0.69	73.42	22.47	232.70
12 519995	231	234.45	58.71	6.22	64.73	23.26	387.36
12 519996	336	108.98	29.96	7.67	71.07	19.66	237.34
12 519997	577	105.70	36.04	6.92	62.10	17.01	227.77
12 519998	21,051	175.09	40.03	5.31	73.75	21.31	315.49
12 519999	764	99.29	37.30	4.59	70.96	22.86	235.01
12 520101	1,146	46.06	6.74	2.27	75.41	18.95	149.43
12 520201	13,975	73.04	11.93	1.42	72.65	21.45	180.50
12 520203	1,629	67.09	16.73	5.89	94.64	25.06	209.41
12 520204	3,705	68.71	13.55	7.37	78.66	22.03	190.32
12 520205	2,138	58.15	12.47	1.70	85.19	22.58	180.09
12 520302	21,934	73.71	12.31	1.71	74.85	20.94	183.52
12 520401	34,836	91.34	17.21	9.51	74.85	21.47	214.37
12 520402	21	22.90	11.29	2.19	74.15	26.72	137.25
12 520403	1,113	77.94	22.33	63.08	73.26	21.58	258.19
12 520404	16,739	63.95	15.55	2.99	76.61	22.48	181.58
12 520405	4,015	101.49	19.81	0.38	66.21	22.54	210.43
12 520407	73,753	66.79	11.29	4.43	76.50	21.25	180.25
12 520408	31,207	84.48	16.65	6.15	76.20	21.74	205.22
12 520701	7,471	66.10	13.32	2.01	74.54	20.80	176.78
12 520803	3,063	70.73	8.88	0.93	79.31	20.47	180.33
12 520807	891	73.44	6.64	0.40	84.07	25.22	189.77
12 520902	3,384	121.25	17.30	1.31	77.49	24.36	241.71
12 521001	4,723	58.62	11.01	1.26	73.93	20.18	165.00
12 521002	267	48.79	11.04	0.48	78.58	20.91	159.80
12 521003	5,200	59.87	10.18	1.34	74.71	21.75	167.85
12 521101	361	70.65	16.24	1.65	87.67	23.18	199.39
12 521202	125,141	60.69	14.31	6.37	75.08	21.09	177.54
12 521203	7,427	69.07	13.69	4.40	78.13	20.92	186.20
12 521204	14,362	61.81	17.07	5.24	79.63	21.96	185.71
12 521205	6,982	71.34	17.84	6.27	78.05	22.65	196.15
12 521401	1,575	66.65	11.86	1.44	67.96	18.60	166.50
12 521402	529	50.70	9.04	1.77	71.48	23.16	156.15
12 521501	7,345	50.58	11.21	1.32	73.62	21.29	158.02
12 529994	1,111	74.02	9.11	1.98	71.48	18.70	175.29
12 529995	1,090	176.59	32.40	7.42	70.28	20.89	307.58
12 529996	570	100.70	28.64	3.38	72.97	23.36	229.06
12 529997	6,905	58.07	14.80	5.44	68.70	19.71	166.73
12 529998	4,378	160.42	25.37	6.30	76.29	20.99	289.36

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
12 529999								
14 320101	758	105.36	24.44	12.30	77.41	25.18	244.69	
14 320103	27	167.59	1.67	0.78	76.08	14.88	261.00	
14 320104	98,574	73.89	7.87	0.94	78.46	22.61	183.77	
14 320113	266,281	50.78	5.52	0.82	76.97	21.74	155.83	
	75,955	66.46	6.33	0.79	78.40	22.11	174.09	
16 010101	342	22.59	5.73	1.73	72.53	23.06	125.64	
16 010201	605	38.06	4.29	0.51	72.07	13.90	128.82	
16 010301	134	32.84	91.69	0.22	56.73	13.19	194.67	
16 010302	144	13.08	2.76	1.44	71.84	15.11	104.23	
16 010304	208	31.65	22.32	0.13	68.50	10.38	132.99	
16 010401	10	482.90	143.50	14.60	70.07	23.31	734.37	
16 010602	20	20.10	11.30	2.20	74.15	26.72	134.47	
16 010603	275	24.00	19.91	1.91	79.51	21.86	147.19	
16 010605	105	49.95	66.84	0.23	96.12	27.57	240.71	
16 080301	16	0.00	56.38	3.25	69.39	24.74	153.76	
16 080705	27	17.33	111.74	0.37	96.43	18.11	243.99	
16 080706	635	7.35	1.91	0.01	72.49	24.45	106.22	
16 080709	32	74.91	15.16	0.00	75.29	23.59	188.94	
16 081001	90	29.00	9.14	1.59	76.00	19.53	135.27	
16 081105	3,279	18.02	6.24	0.32	73.39	23.65	121.62	
16 089994	9	0.00	2.22	0.00	89.77	18.73	110.73	
16 089996	19	0.00	23.74	1.37	69.39	24.74	119.24	
16 090201	1	600.00	24.00	0.00	55.29	21.12	700.41	
16 090401	8	0.00	0.00	0.00	59.73	21.08	80.80	
16 090701	48	26.42	22.08	1.73	70.78	25.32	146.33	
16 100101	88	23.48	29.52	11.32	89.37	20.62	174.31	
16 100103	38	43.74	5.92	0.34	79.00	29.34	158.34	
16 120403	232	83.75	35.78	0.00	76.23	17.07	212.82	
16 120501	10	27.00	6.50	0.00	78.19	16.63	128.32	
16 120502	54	16.11	2.30	1.63	75.44	17.43	112.91	
16 120503	18	29.61	0.00	0.00	99.08	24.61	153.29	
16 120504	2,928	38.86	21.68	1.01	78.22	3.00	163.18	
16 129994	323	18.39	46.63	2.10	71.10	24.08	162.28	
16 131501	241	1.49	1.09	0.02	87.11	22.38	112.08	
16 150201	144	50.52	12.76	0.00	65.30	12.87	141.45	
16 150301	1,219	36.31	13.46	0.17	63.02	34.66	147.63	
16 150303	1,105	39.27	6.67	2.11	73.67	18.14	139.85	
16 150304	15	53.33	123.80	0.00	70.70	20.53	268.36	
16 150310	196	45.98	10.02	5.41	74.01	22.34	157.77	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Net Instruc.
16 150403	122	125.39	51.68	38.24	76.24	22.61	314.16
16 150405	68	102.82	0.00	0.00	70.70	20.53	194.05
16 150410	48	1.29	2.54	5.65	35.98	11.75	57.21
16 150411	715	55.33	4.69	1.69	75.10	17.83	154.65
16 150503	504	11.91	5.64	0.36	69.50	24.79	112.20
16 150506	796	28.28	24.07	6.84	72.23	23.18	154.60
16 150507	26	28.85	0.00	0.00	88.20	26.16	143.20
16 150603	747	43.42	15.00	0.20	72.45	27.14	158.21
16 150607	60	13.70	24.18	1.07	66.70	19.98	125.63
16 150701	953	18.72	28.17	4.05	55.80	15.88	122.63
16 150702	1,192	64.47	55.42	16.13	72.50	21.67	230.19
16 150810	365	98.67	75.59	10.34	67.01	21.80	274.01
16 150901	13,296	1.98	0.92	3.58	41.70	12.44	60.61
16 150903	255	35.29	44.05	32.60	76.48	24.15	212.58
16 151102	5	0.00	0.00	0.00	59.73	21.08	80.80
16 200202	1,916	12.58	4.04	1.18	77.91	19.16	114.87
16 200305	182	41.82	4.91	1.60	71.36	14.74	134.43
16 200404	564	131.22	24.20	6.35	76.45	23.87	262.09
16 200501	69	44.16	27.70	1.41	72.33	23.79	169.39
16 200604	370	29.70	7.29	4.40	66.71	24.16	132.26
16 200605	260	63.45	3.06	1.88	77.15	21.16	166.70
16 200606	182	0.00	1.47	0.00	77.43	23.36	102.26
16 209994	3	0.00	2.00	0.00	89.77	18.73	110.50
16 220103	0	0.00	0.00	0.00	0.00	0.00	0.00
16 229997	3	41.67	9.00	2.33	89.91	13.01	155.92
16 230401	1,029	26.51	11.50	0.04	72.93	21.86	132.84
16 230501	4	56.25	0.00	0.00	59.73	21.08	137.05
16 231001	1,078	0.37	0.58	0.43	69.48	24.73	95.59
16 231101	50	146.06	82.88	0.34	85.53	24.17	338.98
16 240105	2,297	61.92	4.93	0.30	80.65	22.24	170.03
16 260705	8	0.00	6.25	0.00	78.19	16.63	101.07
16 270301	888	51.00	31.71	1.03	74.89	19.46	178.08
16 301401	23	41.09	6.52	0.00	78.19	16.63	142.43
16 310301	186	12.00	0.00	0.00	88.27	0.00	100.27
16 310501	1,204	16.37	26.11	2.84	62.57	35.29	143.18
16 380101	399	0.00	0.00	0.00	69.39	24.74	94.13
16 400501	2	333.50	7.00	10.50	105.79	17.42	474.21
16 400801	43	34.49	0.00	0.00	64.09	16.16	114.75
16 420101	52	0.00	23.54	0.17	55.29	21.12	100.12

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit		Direct		Direct		Direct		Alloc.		Oper. &		Net	
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.							
16 430107														
16 430109	8,208	5.95	0.39	0.03	99.33	18.89	124.60							
16 430201	1,998	14.17	6.25	0.38	70.44	23.88	115.11							
16 430202	126	35.83	7.46	2.25	63.92	19.97	129.45							
16 430203	997	265.47	57.59	5.17	86.80	29.90	444.93							
16 439996	1,223	34.11	12.11	0.30	74.20	20.65	141.37							
16 440401	299	0.00	0.00	0.00	69.39	24.74	94.13							
16 440701	167	4.23	6.61	0.02	71.32	17.86	100.05							
16 449994	1,317	17.97	9.21	0.42	70.35	24.04	121.99							
16 460101	80	85.82	0.00	0.00	71.95	12.26	170.04							
16 460201	32	112.50	0.00	2.63	59.73	21.08	195.93							
16 460302	1,370	49.16	9.97	0.98	65.49	20.89	146.49							
16 460401	414	117.55	6.62	1.50	70.13	21.86	217.65							
16 460403	368	41.71	0.00	0.39	70.82	18.49	131.40							
16 460408	1,306	64.25	195.06	2.23	70.46	12.74	344.75							
16 460501	77	95.00	13.87	0.68	73.76	15.20	198.50							
16 470101	284	63.11	8.21	0.00	75.77	20.93	168.02							
16 470103	82	73.17	0.00	1.02	59.73	21.08	155.00							
16 470104	224	77.96	24.20	1.79	65.30	22.50	191.74							
16 470105	335	147.05	6.37	0.79	78.36	23.24	255.81							
16 470106	2,013	12.68	3.41	2.37	48.62	14.30	81.37							
16 470201	33	43.88	7.94	0.64	67.60	17.85	137.91							
16 470303	1,749	44.85	4.14	0.77	67.25	22.24	139.25							
16 470403	1,359	23.31	8.69	0.79	73.23	21.58	127.60							
16 470499	51	1.98	41.69	1.04	61.14	21.63	127.48							
16 470501	6	180.00	0.00	0.00	59.73	21.08	260.80							
16 470603	1,002	6.47	5.40	0.31	69.39	24.74	106.31							
16 470604	386	14.47	13.74	0.31	77.83	23.42	129.76							
16 470605	3,791	14.61	49.63	3.39	71.09	24.79	163.51							
16 470606	84	57.14	34.89	2.02	69.39	24.74	183.19							
16 470609	130	40.48	13.05	1.79	72.78	22.69	150.80							
16 480101	8	275.13	2.25	1.63	75.44	17.43	371.87							
16 480102	979	35.46	19.44	1.73	69.56	19.30	145.50							
16 480105	12	589.50	3.75	0.00	72.11	21.01	686.37							
16 480201	21	156.76	0.00	0.00	58.80	10.70	226.27							
16 480205	52	72.27	17.35	1.00	70.28	20.42	181.31							
16 480206	3	0.00	0.00	0.00	59.73	21.08	80.80							
16 480208	41	162.80	66.00	3.83	69.39	24.74	326.77							
16 480212	163	192.29	45.65	2.64	69.39	24.74	334.72							
	437	124.11	29.12	0.57	66.43	30.72	250.96							

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct		Direct Equip.	Alloc. Costs	Oper. & Maint.		Net Instruc.
		Salary	Dept.					
16 480303	132	36.68	6.25	0.04	78.89	19.84	141.70	
16 480503	601	62.22	32.43	0.82	79.99	17.84	193.31	
16 480506	100	0.75	1.49	3.32	35.98	11.75	53.29	
16 480507	86	56.51	8.80	0.27	64.29	16.82	146.68	
16 480508	624	76.07	22.82	1.56	70.22	23.80	194.47	
16 480702	333	49.44	0.76	0.20	81.14	20.75	152.30	
16 489994	23	115.13	13.61	0.00	99.08	24.61	252.42	
16 489999	343	98.65	12.48	0.59	65.37	18.03	195.12	
16 490102	37	60.32	21.19	0.00	98.07	23.97	203.55	
16 490107	307	55.67	23.03	0.46	85.28	21.15	185.59	
16 490202	41	243.95	0.00	0.00	82.96	17.43	344.34	
16 490203	0	0.00	0.00	0.00	0.00	0.00	0.00	
16 490205	9,444	34.71	34.73	1.24	94.91	18.80	184.38	
16 490299	33	0.42	1.00	1.73	56.37	25.29	84.80	
16 500401	675	33.96	10.82	0.30	77.53	17.64	140.25	
16 500406	139	35.68	2.79	0.37	88.32	21.12	148.28	
16 500602	14	80.57	75.86	24.64	76.78	24.75	282.61	
16 500904	12	19.00	0.00	0.00	59.73	21.08	99.80	
16 510205	591	39.85	14.03	0.59	80.10	19.39	153.97	
16 510601	113	72.97	3.81	0.42	70.54	15.73	163.47	
16 510602	32	51.84	0.00	0.00	71.95	12.26	136.06	
16 510702	836	16.99	16.00	0.79	68.94	24.06	126.78	
16 510707	130	15.94	41.02	1.71	68.94	24.70	153.37	
16 510710	39	0.00	78.92	2.33	69.39	24.74	175.39	
16 510801	237	44.21	42.71	0.00	78.19	24.06	189.17	
16 510803	45	0.09	0.00	0.00	58.80	10.70	69.59	
16 510805	54	40.00	35.91	0.61	70.07	23.31	169.89	
16 510806	414	34.09	4.71	0.87	61.50	15.61	116.78	
16 510901	36	19.00	5.00	0.00	88.27	0.00	112.27	
16 510902	456	52.64	32.23	3.19	73.68	21.52	183.26	
16 510904	17,005	15.85	15.83	2.13	72.54	16.98	123.34	
16 510905	29	0.00	15.55	0.90	69.39	24.74	110.58	
16 510907	384	75.11	13.55	0.48	72.58	23.71	185.43	
16 510908	234	24.74	45.36	0.44	161.65	21.23	153.42	
16 510909	300	75.45	26.11	2.17	75.86	18.88	198.47	
16 510910	31	0.00	117.65	2.10	69.39	24.74	213.87	
16 511004	1,015	86.75	29.72	0.80	65.11	20.89	203.27	
16 511501	66	61.91	73.61	0.00	71.95	12.26	219.73	
16 511502	713	0.00	0.75	0.00	82.76	11.89	95.40	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Instruc.	
16 511601	650	15.50	3.92	0.99	78.10	24.52	123.03	
16 511612	18,874	27.70	14.18	0.67	74.53	22.92	140.01	
16 511613	205	8.04	5.24	0.25	70.71	24.81	109.05	
16 511614	12,774	15.48	2.44	0.19	80.38	24.13	122.63	
16 511615	148	16.93	28.15	0.03	76.87	23.46	145.43	
16 511803	59	32.20	36.92	1.54	69.39	24.74	164.79	
16 512604	238	39.13	19.87	0.82	70.61	24.50	154.93	
16 519994	238	163.13	9.75	0.00	75.29	23.59	271.76	
16 519996	133	14.08	34.23	1.28	74.75	18.60	142.95	
16 519997	1,032	18.33	9.70	0.90	63.14	21.18	113.25	
16 520101	123	69.49	13.86	0.12	62.57	35.29	181.33	
16 520201	2,140	26.19	25.26	0.92	75.04	21.06	148.47	
16 520203	211	52.73	47.88	32.84	77.44	23.04	233.93	
16 520204	14	170.07	0.64	0.00	92.05	12.11	274.87	
16 520205	457	55.76	142.79	13.45	55.88	18.59	286.48	
16 520207	39	30.77	0.00	0.00	59.73	21.08	111.57	
16 520302	937	84.84	18.98	1.98	85.40	25.17	216.36	
16 520401	3,698	32.79	8.78	0.24	84.32	19.86	145.99	
16 520403	6	44.83	4.50	0.00	89.77	18.73	157.84	
16 520404	2,833	37.16	7.52	0.50	75.46	23.86	144.52	
16 520406	198	59.99	0.00	0.00	109.09	44.78	213.86	
16 520407	4,064	39.79	28.96	2.75	74.51	20.96	166.97	
16 520408	5,661	23.81	8.06	0.68	75.01	22.96	130.52	
16 520701	753	24.78	46.59	1.30	72.45	20.69	165.81	
16 520803	849	24.46	10.28	0.51	69.59	22.30	127.14	
16 520807	335	19.44	6.01	1.70	75.45	21.12	123.73	
16 520902	42	165.90	67.79	6.19	90.00	31.65	361.53	
16 521001	1,555	20.81	4.25	0.50	84.10	19.84	129.51	
16 521003	463	30.24	37.04	1.64	79.71	19.02	167.64	
16 521101	58	42.22	31.28	0.79	61.44	21.10	156.84	
16 521202	25,096	39.40	13.48	1.11	74.62	24.34	152.94	
16 521203	222	49.91	1.48	0.00	90.28	18.69	160.35	
16 521204	895	71.20	36.95	0.96	80.30	18.11	207.52	
16 521205	392	26.50	3.04	0.00	68.40	20.86	118.79	
16 521401	6	24.00	5.17	0.17	95.22	20.79	145.34	
16 521501	3,663	18.78	8.59	0.71	73.32	21.99	123.39	
16 529994	16	16.06	41.00	1.81	73.43	23.41	155.72	
17 320101	1,154	50.32	21.97	10.29	64.52	15.29	162.40	
17 320105	42	21.00	1.00	1.00	88.27	0.00	111.27	

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Net Instruc.
17 320110	173,664	24.79	1.95	0.23	76.82	22.93	126.72
17 320113	32,956	27.50	19.09	1.86	66.97	21.27	136.70
17 320114	13,928	30.88	15.49	1.17	70.96	22.99	141.49
17 320115	1,747	19.96	10.64	1.40	67.72	20.01	119.74
17 320116	4,466	15.03	2.39	0.58	80.33	20.41	118.74
17 320117	2	16.50	4.50	0.00	78.19	16.63	115.82
17 320118	58	59.26	0.71	0.43	70.07	23.31	153.77
17 320119	466	15.33	11.80	0.56	58.37	15.93	101.99
17 320120	131,286	20.15	2.92	0.67	75.83	23.64	123.21
17 320123	27,662	27.40	11.46	0.87	61.56	18.82	120.10
17 320124	4,118	26.40	17.96	2.91	56.27	20.37	123.91
17 320125	866	24.95	16.72	2.12	65.78	22.23	131.80
17 320126	402	30.89	7.60	0.68	79.75	19.37	138.29
17 320129	95	48.42	16.78	0.20	92.38	26.19	183.96
18 320101	3,445	72.62	17.55	10.72	75.65	12.21	188.75
18 320102	1,039	30.47	3.71	0.80	79.51	11.22	125.72
18 320103	1,555	57.01	42.37	1.15	73.95	10.77	185.25
18 320104	4,670	23.23	10.84	0.35	70.97	22.16	127.55
18 320123	270	26.63	0.69	0.41	70.07	23.31	121.10
18 320130	108,937	17.38	7.83	1.02	78.38	24.06	128.67
18 320132	12,303	35.88	9.31	0.54	74.97	20.80	141.50
18 320133	14,602	28.22	9.79	0.78	66.78	20.06	125.64
18 320134	7,246	50.78	15.19	2.28	71.49	24.33	164.06
18 320135	4,479	24.19	8.85	0.89	86.14	19.70	139.76
18 320136	2,042	22.01	8.21	0.34	83.84	19.03	133.43
18 320137	750	34.98	22.36	0.11	66.69	22.68	146.82
18 320139	250	50.39	58.57	0.05	83.28	25.98	218.27
19 320140	482,962	17.98	2.26	0.31	70.10	18.30	108.95
19 320148	24	33.33	12.96	3.50	76.48	24.15	150.42
19 320150	72,555	21.44	6.02	0.69	71.00	19.99	119.15
19 320158	30	36.67	10.37	2.80	76.48	24.15	150.46
19 320160	38,629	69.21	6.75	0.56	69.79	17.85	164.16
19 320169	1,614	14.86	0.00	0.00	62.60	11.27	88.73
19 330102	6,191	20.25	2.68	0.27	72.16	20.08	115.43
TOTAL	6,069,453	61.82	10.73	2.06	75.66	21.48	171.76



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