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2014-15 ACADEMIC DISCIPLINE UNIT COST STUDY  
2014-15 COMPARATIVE COST STUDY

ILLINOIS PUBLIC UNIVERSITIES

JUNE 2016



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Each year the Illinois Board of Higher Education (IBHE) conducts a study of expenditures at public universities in Illinois. This document provides the results of the study for the 2014-15 academic year. It provides a comparison of State and tuition support for public institutions with differing mission and levels of instruction. The history of this quantitative analysis dates back to the 1960's. The cost measures provide essential information for today's policy and budgetary decision-makers.

The *Discipline Unit Cost Study* provides a detailed analysis of costs for instruction, organized research, and public service activities at each public university in Illinois. It identifies the activities that contribute to differences in overall costs among the institutions and helps assure that the allocation of state resources reflects the most important institutional priorities. It is used in the development of the performance funding model of IBHE's recommended budget as well as for the reporting of the average tuition subsidy report that is required each year.

The *Comparative Cost Study* compares each public university's instructional costs per credit hour for each academic discipline and level of instruction to the weighted average for all public universities. This analysis then accounts for differences in the mix of academic programs among institutions.

Statewide findings suggest only modest changes in this 2014-15 academic year for public universities including:

- The total costs for all functions reported in the 2014-15 academic year was \$2.502 billion, or \$9.4 million (0.4%) higher than the prior year of \$2.454 billion. (Data for each institution is provided in Section III, p. 34.)
- In order to attain "instructional cost" directly attributable to student instruction, the organized research function and the public service function are factored out from the total costs. Thus, the instructional cost in the 2014-15 academic year was \$2.132 billion, or \$1.1 million (0.05%) less than the prior year of \$2.133 billion. (Data for each institution is provided in Section III, p. 34.)
- The total instructional cost per credit hour for all academic disciplines, excluding organized research and public service functions, was \$427.08, or 0.4%, higher than in the prior year. The total credit hours were 4.99 million, or 20,694 (0.4%) lower than the 5.01 million reported in the prior year. (Data for each institution is provided in Section VI, p. 152.)

Lastly, the procedures and the data utilized in the *Discipline Unit Cost Study* and the *Comparative Cost Study* have been developed with the cooperation of the dedicated staff of the public universities. The collection of instructional data is critical in the development and production of this Study and their efforts are certainly appreciated.

Sincerely,

Dr. James L. Applegate  
Executive Director



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## INTRODUCTION

This document contains both the *2014-15 Discipline Unit Cost Study* and the *2014-15 Comparative Cost Study*. Both reports provide an analysis of costs for instruction, organized research, and public service at each public university in Illinois.

The document is divided into ten sections along with summary tables that outline some key data points mentioned in the report. Sections I through VII present the details of the *Discipline Unit Cost Study*. The various tables summarize the total student credit hours, by level of instruction, for each public university; the proportionate distribution of costs for instruction, organized research, and public service among the various cost assignment categories, and the total costs for instruction, organized research, and public service for each of the cost assignment categories. In addition, the report presents costs per credit hour for instruction for each of the cost assignment categories and summary tables showing the total credit hours, costs for instruction, and instructional costs per credit hour for each public university by academic discipline and level of instruction.

Institutions submit costs and credit hours associated with the first four digits of the new Classification of Instructional Programs (CIP) codes. These codes are published in the report *A Classification of Instructional Programs*, Washington, D.C., National Center for Education Statistics. Since the number of unique four-digit codes would produce too voluminous a report and jeopardize the validity of the comparative cost analysis, costs and credit hours have been aggregated to 46 separate discipline groups. See Section VIII for a discussion of the aggregation procedure.

Section VII identifies the differences between the costs included in this study and the total state appropriated operating expenditures.

Sections VIII through X present the *2014-15 Comparative Cost Study*. Specifically, Section VIII describes the procedures used in the study while the remaining sections present summary tables for the comparative analysis both with and without a fixed cost adjustment.





## **DISCIPLINE UNIT COST STUDY TECHNICAL PROCEDURES**

The *Discipline Unit Cost Study* provides an analysis of each university's costs for instruction, organized research, and public service. The data reported in the study are based on the Faculty Activity Analysis. The Faculty Activity Analysis distributes costs for faculty salaries over the primary functions of instruction, organized research, and public service based on the proportion of each employee's time assigned to these activities. Faculty salaries assigned to instruction are then allocated to the categories of direct instruction, indirect instruction, and departmental research based on the proportion of time assigned to these activities in the Faculty Activity Analysis. Faculty salaries are allocated to direct instruction based on the proportion of credit hours taught in that discipline and the level of student enrollment in each course.

Support costs are then allocated to the primary functions of instruction, organized research, and public service and to each academic discipline and level of instruction. Total costs for overheads unique to the function of instruction, student services, and independent operations are allocated to each academic discipline and level of instruction based on the credit hours for that discipline and level of instruction. The costs for all other support activities are distributed based on the proportion of the cumulative costs at the previous step unless these costs can be directly related to a specific functional activity or level of instruction. Support costs are allocated to the primary functions of instruction, organized research, and public service in the following order:

- Departmental Overhead
- College Overhead
- Overhead Unique to a Function
- Academic Support
- Student Services
- Independent Operations
- Institutional Support
- Operation and Maintenance of the Physical Plant

Costs are allocated to the primary functions of instruction, organized research, and public service and to the various cost assignment categories for each academic discipline and level of instruction.

In order to provide these data, each institution completes the attached table (Form A) for each discipline. Costs per credit hour are calculated by dividing the costs associated with each discipline and level of instruction by the respective credit hours.

FORM A  
DISCIPLINE COST STUDY

Institution \_\_\_\_\_

Disciplinary Area \_\_\_\_\_

Code \_\_\_\_\_

Disciplinary Area Code \_\_\_\_\_

Student Credit Hours	100	Lower Division	Upper Division	Graduate I	Graduate II	Total

		Instructional Activities				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
1. Direct Salary Costs	201					
2. Indirect Salary Costs	202					
3. Departmental Research	203					
4. Departmental Overheads	204					
5. College or School Overheads	205					
6. Subtotal, Departmental & College Costs	206					
7. Overhead Support Unique to Function	207					
8. Academic Support	208					
9. Student Services	209					
10. Independent Operations	210					
11. Institutional Support	211					
12. Subtotal with University Overheads	212					
13. O & M Physical Plant	213					
14. TOTAL – ALL COSTS	214					

Other Costs by Function		
Organized Research	Public Service	Total All Functions

## DEFINITIONS

### A. Primary Functions

1. **Instruction** - the primary function of instruction consists of those activities, which should either, lead to credit toward a degree or provide requisite preparatory/remedial instruction. Instruction includes the following sub functions:
  - General Academic Instruction
  - Vocational/Technical Instruction
  - Requisite Preparatory/Remedial Instruction
  - Recruitment, Admissions, Registration and Records
  - Support for Instruction
  
2. **Organized Research** - the primary function of organized research consists of research activities, which are administered and budgeted separately from instructional departments. Organized research includes the following sub functions:
  - Institutes and Research Centers
  - Individual or Project Research
  - Laboratory Schools
  - Support for Organized Research
  
3. **Public Service** - the primary function of public service includes programs established to make available to the public the resources of the institution for the specific purpose of responding to a community need or solving a community problem. This includes non-degree instructional programs that are classified as community education and various consulting activities, which have been officially assigned to university employees by a department head, vice-president, or president. Public service includes the following sub functions:
  - Direct Patient Care
  - Community Services
  - Cooperative Extension Services
  - Public Broadcasting Services
  - Community Education
  - Support for Public Service

### B. Cost Assignment Categories

1. **Direct Salaries** - this category reflects the faculty assignments to the primary functions of instruction, organized research, and public service. Direct salaries for instruction include faculty assignments related to the direct instruction of students. This includes teaching students in courses, supervision of student teaching and applied studies, thesis supervision, independent study, tutorials, and preparation of class presentations. Direct salaries for organized research and public service reflect the assignment of faculty to these activities in the Faculty Activity Analysis.

2. **Indirect Instruction** - this category includes those assigned activities, which encompass all duties related to instruction of students other than direct instruction. It includes supervision of teaching other than student teaching, academic advising, coordinating instruction of different sections of the same course, and duties related to instruction for which direct instruction is the responsibility of another person.

Examples of activities included in this category are:

- Preparation of instructional materials and course outlines,
- Procurement and preparation of class and laboratory apparatus and supplies,
- Paper grading for another person's course,
- Time spent to direct a department-sponsored drama or music group, and
- Academic advisement under a centralized unit.

Examples of activities excluded from this category are:

- Coaching of intercollegiate athletics (assigned to student services), and
- Remedial teaching for which no credit is given and which is conducted outside the department (assigned to student services).

3. **Departmental Research** - this activity category includes research duties specifically assigned to a faculty member by the head of an academic department. Department heads often may choose to assign a portion of a faculty member's effort to do scholarly research in lieu of teaching. Such assigned effort, which need not be approved by a university research committee, may contribute to the professional development of a faculty member and may lead to a publication of results and findings. With the exception of a release-time instructional contribution required by the terms of an externally funded research grant, all research effort assigned at the departmental level should be included as Departmental Research. \*
4. **Department Overheads** - this activity category includes those administrative activities, which are carried out in support of the efficient operation of the department. It includes the portion of faculty members' departmental activity, which cannot be directly assigned to direct instruction, indirect instruction, departmental research, organized research, or public service. The reported figures indicate the amount of department overhead that has been allocated to the instructional function. Department overhead may also be allocated to organized research and public service.
5. **College or School Overheads** - this category includes the cost of academic administration identified with a school or college and is prorated to appropriate departments by departmental costs. Due to various organizational structures among the public universities, the costs in this category are not comparable.
6. **Total Department and College Costs** - this category includes the total costs associated with direct instruction, indirect instruction, departmental research, departmental overheads, and college or school overheads.

\* Departmental effort assigned as cost sharing to an externally funded research project is organized research. Other organized research activities are limited to separately organized research institutes or centrally administered support programs.

7. **Overhead Support Unique to a Function** - this category includes support costs attributable to a single function and prorated among disciplines according to their expenditures for each function. For instance, a discipline with no organized research activities would not be assigned any organized research overhead.
8. **All Other Academic Support** - this category includes the usual academic support areas (excluding academic administration):
  - Libraries
  - Hospitals and Patient Services
  - Museums and Galleries
  - Academic Support Not Elsewhere Classified
9. **Student Services** - this category includes the following areas:
  - Social and Cultural Development
  - Counseling and Career Services
  - Student Health/Medical Services
  - Intercollegiate Athletics
  - Financial Assistance
  - Financial Aid Administration
  - Student Service Administration
10. **Independent Operations** - this category includes the following areas:
  - Student Auxiliary Services
  - Housing Services
  - Food Services
  - Retail Services and Concessions
  - Student Unions and Centers
  - Specialized Services
  - Other Independent Operations
11. **Institutional Support** - this category includes the following areas:
  - System Office Support
  - Executive Management
  - Financial Management and Operations
  - General Administration and Logistical Services
  - Faculty and Staff Auxiliary Services
  - Public Relations/Development
12. **Total with University Overheads** - this category includes the costs of all the previous categories (1 to 11).

13. **Operation and Maintenance of Physical Plant** - this category includes the following areas:
- Superintendence
  - Custodial Services
  - Building Maintenance
  - Grounds Maintenance
  - Utilities
  - Repair and Maintenance
  - Security
  - Fire Protection
  - Transportation
  - Rental of Space
  - Other O & M Activities
14. **Total All Costs** - this category includes the sum of all the previous assignment categories (1 to 13).

**C. Levels of Instruction**

1. **Student Level, Lower Division** (undergraduate) - A student who has completed fewer than 60 semester hours (90 quarter hours) or the equivalent.
2. **Student Level, Upper Division** (undergraduate) - A student who has completed at least 60 semester hours (90 quarter hours) or an unclassified (irregular or special) student who has not been admitted to the graduate division or to a professional college or school giving a post baccalaureate degree.
3. **Student Level, Graduate I** - A student holding a bona fide bachelor's degree who has been admitted to the graduate division or to a professional school either as a candidate for a master's degree, an advanced degree or certificate, or as an unclassified graduate student.
4. **Student Level, Graduate II** - A student holding a bona fide master's degree, or advanced degree or certificate beyond the master's degree, who has been admitted to a doctoral program. Also, a student holding a bona fide bachelor's degree who has been admitted to a doctoral program and has attained at least 30 semester credit hours toward the doctoral degree. Graduate II students can exist only in institutions which offer a doctoral degree program.

Note: More complete definitions for the functions and assignment categories are given in the RAMP Manual. It should be noted that the first three functions are called primary functions and that most assignment categories are identical to the support functions used in RAMP.

**TABLE 1**  
**UNDERGRADUATE AND GRADUATE**  
**Discipline Unit Cost Study Credit Hours**

<u>System/Institution</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Percent Change</u> <u>FY2011-2015</u>	<u>Percent Change</u> <u>FY2014-2015</u>
Chicago State University	172,014	154,944	138,452	127,494	114,585	(33.4) %	(10.1) %
Eastern Illinois University	306,316	290,051	258,483	239,964	216,850	(29.2)	(9.6)
Governors State University	115,364	113,468	112,461	113,905	121,060	4.9	6.3
Illinois State University	561,366	567,218	552,003	540,185	550,276	(2.0)	1.9
Northeastern Illinois University	250,184	244,972	230,564	217,382	205,193	(18.0)	(5.6)
Northern Illinois University	583,905	559,286	536,893	517,032	504,585	(13.6)	(2.4)
Western Illinois University	327,409	325,409	314,826	306,138	298,932	(8.7)	(2.4)
<u>Southern Illinois University</u>	<u>800,814</u>	<u>803,550</u>	<u>804,543</u>	<u>785,342</u>	<u>794,302</u>	<u>(0.8)</u>	<u>1.1</u>
Carbondale	439,596	441,950	450,179	434,154	435,403	(1.0)	0.3
Edwardsville	361,218	361,600	354,364	351,188	358,899	(0.6)	2.2
<u>University of Illinois</u>	<u>2,095,542</u>	<u>2,134,614</u>	<u>2,149,841</u>	<u>2,165,937</u>	<u>2,186,901</u>	<u>4.4</u>	<u>1.0</u>
Chicago	684,838	687,252	691,942	693,407	699,003	2.1	0.8
Springfield	109,583	108,367	104,548	109,208	117,269	7.0	7.4
Urbana/Champaign	1,301,121	1,338,995	1,353,351	1,363,322	1,370,629	5.3	0.5
<b>Total</b>	<u><u>5,212,914</u></u>	<u><u>5,193,512</u></u>	<u><u>5,098,066</u></u>	<u><u>5,013,379</u></u>	<u><u>4,992,684</u></u>	<u><u>(4.2) %</u></u>	<u><u>(0.4) %</u></u>

Source: Public Universities' Discipline Unit Cost Study

**TABLE 2  
UNDERGRADUATE**

Discipline Unit Cost Study Credit Hours

<u>System/Institution</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Percent Change FY2011-2015</u>	<u>Percent Change FY2014-2015</u>
Chicago State University	138,496	121,788	107,700	99,037	86,507	(37.5) %	(12.7) %
Eastern Illinois University	278,699	265,285	234,600	214,799	193,185	(30.7)	(10.1)
Governors State University	68,458	65,417	68,984	66,508	77,160	12.7	16.0
Illinois State University	518,671	525,030	512,285	500,617	510,722	(1.5)	2.0
Northeastern Illinois University	217,627	214,347	203,215	192,391	180,808	(16.9)	(6.0)
Northern Illinois University	479,061	459,605	439,028	420,119	407,537	(14.9)	(3.0)
Western Illinois University	295,336	294,478	285,402	277,130	269,830	(8.6)	(2.6)
<u>Southern Illinois University</u>	<u>674,387</u>	<u>679,096</u>	<u>683,912</u>	<u>664,760</u>	<u>675,422</u>	<u>0.2</u>	<u>1.6</u>
Carbondale	362,269	365,178	376,462	359,201	362,448	0.0	0.9
Edwardsville	312,118	313,918	307,450	305,559	312,974	0.3	2.4
<u>University of Illinois</u>	<u>1,549,351</u>	<u>1,569,166</u>	<u>1,566,537</u>	<u>1,571,079</u>	<u>1,581,220</u>	<u>2.1</u>	<u>0.6</u>
Chicago	487,138	486,989	485,227	481,942	486,124	(0.2)	0.9
Springfield	78,648	76,749	73,066	73,281	72,573	(7.7)	(1.0)
Urbana/Champaign	983,565	1,005,428	1,008,244	1,015,856	1,022,523	4.0	0.7
<b>Total</b>	<u><u>4,220,086</u></u>	<u><u>4,194,212</u></u>	<u><u>4,101,663</u></u>	<u><u>4,006,440</u></u>	<u><u>3,982,391</u></u>	<u><u>(5.6) %</u></u>	<u><u>(0.6) %</u></u>

Source: Public Universities' Discipline Unit Cost Study



**TABLE 3  
GRADUATE**

Discipline Unit Cost Study Credit Hours

<u>System/Institution</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Percent Change FY2011-2015</u>	<u>Percent Change FY2014-2015</u>
Chicago State University	33,518	33,156	30,752	28,457	28,078	(16.2) %	(1.3) %
Eastern Illinois University	27,617	24,766	23,883	25,165	23,665	(14.3)	(6.0)
Governors State University	46,906	48,051	43,477	47,397	43,900	(6.4)	(7.4)
Illinois State University	42,695	42,188	39,718	39,567	39,553	(7.4)	0.0
Northeastern Illinois University	32,557	30,626	27,350	24,991	24,386	(25.1)	(2.4)
Northern Illinois University	104,844	99,681	97,865	96,913	97,048	(7.4)	0.1
Western Illinois University	32,073	30,931	29,424	29,008	29,102	(9.3)	0.3
<u>Southern Illinois University</u>	<u>126,427</u>	<u>124,454</u>	<u>120,631</u>	<u>120,582</u>	<u>118,880</u>	<u>(6.0)</u>	<u>(1.4)</u>
Carbondale	77,327	76,772	73,717	74,953	72,955	(5.7)	(2.7)
Edwardsville	49,100	47,682	46,914	45,629	45,925	(6.5)	0.6
<u>University of Illinois</u>	<u>546,191</u>	<u>565,448</u>	<u>583,304</u>	<u>594,858</u>	<u>605,681</u>	<u>10.9</u>	<u>1.8</u>
Chicago	197,700	200,263	206,715	211,465	212,879	7.7	0.7
Springfield	30,935	31,618	31,482	35,927	44,696	44.5	24.4
Urbana/Champaign	317,556	333,567	345,107	347,466	348,106	9.6	0.2
Total	<u>992,828</u>	<u>999,301</u>	<u>996,404</u>	<u>1,006,938</u>	<u>1,010,293</u>	<u>1.8</u> %	<u>0.3</u> %

Source: Public Universities' Discipline Unit Cost Study

**TABLE 4**  
**DISCIPLINE COST STUDY TRENDS**

Total Instructional Expenditures

(dollars in thousands)

System/Institution	FY2013	FY2014	FY2015	FY2013-2015		FY2014-2015	
				Change	Percent Change	Change	Percent Change
Chicago State University	\$ 70,212.2	\$ 65,339.5	\$ 60,235.3	\$ (9,976.9)	(14.2) %	\$ (5,104.2)	(7.8) %
Eastern Illinois University	102,315.7	98,627.9	89,982.9	(12,332.8)	(12.1)	(8,645.0)	(8.8)
Governors State University	46,076.0	50,428.9	51,141.9	5,065.9	11.0	713.0	1.4
Illinois State University	199,405.9	197,206.0	204,492.3	5,086.5	2.6	7,286.3	3.7
Northeastern Illinois Universit	80,175.3	88,328.5	85,166.3	4,991.1	6.2	(3,162.2)	(3.6)
Northern Illinois University	202,957.0	199,945.3	200,316.3	(2,640.7)	(1.3)	370.9	0.2
Western Illinois University	105,041.8	107,784.4	107,883.8	2,842.0	2.7	99.4	0.1
<u>Southern Illinois University</u>	<u>270,212.9</u>	<u>275,250.1</u>	<u>278,013.7</u>	<u>7,800.9</u>	<u>2.9</u>	<u>2,763.7</u>	<u>1.0</u>
Carbondale	164,537.6	164,722.3	168,389.7	3,852.0	2.3	3,667.4	2.2
Edwardsville	105,675.2	110,527.8	109,624.1	3,948.9	3.7	(903.8)	(0.8)
<u>University of Illinois</u>	<u>988,582.4</u>	<u>1,050,478.5</u>	<u>1,055,036.2</u>	<u>66,453.8</u>	<u>6.7</u>	<u>4,557.7</u>	<u>0.4</u>
Chicago	315,744.6	316,666.6	324,019.9	8,275.3	2.6	7,353.3	2.3
Springfield	45,127.1	48,511.1	48,390.2	3,263.2	7.2	(120.9)	(0.2)
Urbana/Champaign	627,710.8	685,300.8	682,626.0	54,915.3	8.7	(2,674.8)	(0.4)
Total	<u>\$ 2,064,979.0</u>	<u>\$ 2,133,389.0</u>	<u>\$ 2,132,268.7</u>	<u>\$ 67,289.6</u>	<u>3.3 %</u>	<u>\$ (1,120.4)</u>	<u>(0.1) %</u>

**TABLE 5**  
**DISCIPLINE COST STUDY TRENDS**  
Organized Research Expenditures

(dollars in thousands)

System/Institution	FY2013	FY2014	FY2015	FY2013-2015		FY2014-2015	
				Change	Percent Change	Change	Percent Change
Chicago State University	\$ 2,306.4	\$ 2,479.4	\$ 2,667.2	\$ 360.9	15.6 %	\$ 187.8	7.6 %
Eastern Illinois University	1,468.0	1,582.0	1,808.0	340.1	23.2	226.1	14.3
Governors State University	612.8	254.4	166.4	(446.4)	(72.9)	(88.0)	(34.6)
Illinois State University	3,733.3	5,368.8	5,476.7	1,743.5	46.7	107.9	2.0
Northeastern Illinois University	548.2	543.8	718.8	170.6	31.1	175.0	32.2
Northern Illinois University	12,884.6	9,366.2	10,469.5	(2,415.1)	(18.7)	1,103.3	11.8
Western Illinois University	2,435.6	2,619.2	2,581.4	145.8	6.0	(37.8)	(1.4)
<u>Southern Illinois University</u>	<u>22,180.6</u>	<u>20,871.9</u>	<u>17,821.3</u>	<u>(4,359.2)</u>	<u>(19.7)</u>	<u>(3,050.6)</u>	<u>(14.6)</u>
Carbondale	19,524.7	18,158.2	15,444.8	(4,079.9)	(20.9)	(2,713.5)	(14.9)
Edwardsville	2,655.9	2,713.7	2,376.6	(279.3)	(10.5)	(337.1)	(12.4)
<u>University of Illinois</u>	<u>199,093.6</u>	<u>182,093.6</u>	<u>180,297.3</u>	<u>18,796.3)</u>	<u>(9.4)</u>	<u>(1,796.3)</u>	<u>(1.0)</u>
Chicago	39,858.7	42,637.1	34,343.8	(5,514.9)	(13.8)	(8,293.3)	(19.5)
Springfield	1,715.9	1,824.9	1,421.0	(294.9)	(17.2)	(403.9)	(22.1)
Urbana/Champaign	157,519.0	137,631.6	144,532.5	12,986.4)	(8.2)	6,900.9	5.0
Total	<u>\$ 245,262.9</u>	<u>\$ 225,179.2</u>	<u>\$ 222,006.8</u>	<u>\$ 23,256.2)</u>	<u>(9.5) %</u>	<u>\$ (3,172.4)</u>	<u>(1.4) %</u>

**TABLE 6**  
**DISCIPLINE COST STUDY TRENDS**

Public Service Expenditures

(dollars in thousands)

System/Institution	FY2013	FY2014	FY2015	FY2013-2015		FY2014-2015	
				Change	Percent Change	Change	Percent Change
Chicago State University	\$ 4,721.7	\$ 3,082.4	\$ 3,263.9	\$ (1,457.8)	(30.9) %	\$ 181.5	5.9 %
Eastern Illinois University	2,465.3	2,535.3	1,952.6	(512.6)	(20.8)	(582.7)	(23.0)
Governors State University	2,394.7	1,931.8	1,362.2	(1,032.6)	(43.1)	(569.6)	(29.5)
Illinois State University	4,667.3	4,338.2	4,620.2	(47.1)	(1.0)	282.0	6.5
Northeastern Illinois University	2,437.2	2,716.3	2,738.9	301.7	12.4	22.6	0.8
Northern Illinois University	9,745.2	7,109.8	7,167.5	(2,577.7)	(26.5)	57.8	0.8
Western Illinois University	6,322.8	6,421.1	6,432.9	110.1	1.7	11.8	0.2
<u>Southern Illinois University</u>	<u>21,359.4</u>	<u>19,479.9</u>	<u>17,515.1</u>	<u>(3,844.3)</u>	<u>(18.0)</u>	<u>(1,964.8)</u>	<u>(10.1)</u>
Carbondale	14,353.8	12,778.0	10,802.3	(3,551.5)	(24.7)	(1,975.7)	(15.5)
Edwardsville	7,005.6	6,701.9	6,712.8	(292.8)	(4.2)	10.9	0.2
<u>University of Illinois</u>	<u>90,226.0</u>	<u>86,456.4</u>	<u>102,720.3</u>	<u>12,494.3</u>	<u>13.8</u>	<u>16,263.9</u>	<u>18.8</u>
Chicago	32,254.8	27,696.8	37,369.5	5,114.7	15.9	9,672.6	34.9
Springfield	3,066.7	2,625.2	3,814.4	747.7	24.4	1,189.1	45.3
Urbana/Champaign	54,904.5	56,134.4	61,536.5	6,631.9	12.1	5,402.1	9.6
Total	<u>\$ 144,339.6</u>	<u>\$ 134,071.1</u>	<u>\$ 147,773.6</u>	<u>\$ 3,434.0</u>	<u>2.4 %</u>	<u>\$ 13,702.5</u>	<u>10.2 %</u>

**TABLE 7**  
**DISCIPLINE COST STUDY TRENDS**  
 Instructional Cost Per Credit Hour

System/Institution	FY2013	FY2014	FY2015	FY2013-2015		FY2014-2015	
				Change	Percent Change	Change	Percent Change
Chicago State University	\$ 507.12	\$ 512.49	\$ 525.68	\$ 18.56	3.7 %	\$ 13.19	2.6 %
Eastern Illinois University	395.83	411.01	414.95	19.12	4.8	3.94	1.0
Governors State University	409.71	442.73	422.45	12.74	3.1	(20.28)	(4.6)
Illinois State University	361.24	365.07	371.62	10.38	2.9	6.55	1.8
Northeastern Illinois University	347.74	406.33	415.05	67.31	19.4	8.72	2.1
Northern Illinois University	378.02	386.72	396.99	18.97	5.0	10.27	2.7
Western Illinois University	333.65	352.08	360.90	27.25	8.2	8.82	2.5
<u>Southern Illinois University</u>	<u>335.86</u>	<u>350.48</u>	<u>350.01</u>	<u>14.15</u>	<u>4.2</u>	<u>(0.47)</u>	<u>(0.1)</u>
Carbondale	365.49	379.41	386.74	21.25	5.8	7.33	1.9
Edwardsville	298.21	314.73	305.45	7.24	2.4	(9.28)	(2.9)
<u>University of Illinois</u>	<u>459.84</u>	<u>485.00</u>	<u>482.43</u>	<u>22.59</u>	<u>4.9</u>	<u>(2.57)</u>	<u>(0.5)</u>
Chicago	456.32	456.68	463.55	7.23	1.6	6.87	1.5
Springfield	431.64	444.21	412.64	(19.00)	(4.4)	(31.57)	(7.1)
Urbana/Champaign	463.82	502.67	498.04	34.22	7.4	(4.63)	(0.9)
Total	<u>\$ 405.05</u>	<u>\$ 425.54</u>	<u>\$ 427.08</u>	<u>\$ 22.03</u>	<u>5.4 %</u>	<u>\$ 1.54</u>	<u>0.4 %</u>



**SECTION I**  
**STUDENT CREDIT HOURS BY LEVEL**

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

<b>Institution Name</b>	<b>Student Credit Hours</b>				<b>Total</b>
	<b>Lower Division</b>	<b>Upper Division</b>	<b>Graduate I</b>	<b>Graduate II</b>	
Chicago State University	21,352	65,155	27,437	641	114,585
Eastern Illinois University	58,527	134,658	23,665		216,850
Governors State University	5,076	72,084	42,395	1,505	121,060
Illinois State University	212,245	298,477	33,319	6,234	550,275
Northeastern Illinois University	56,530	124,278	24,386		205,194
Northern Illinois University	127,849	279,688	79,675	17,373	504,585
Southern Illinois University Carbondale	114,837	247,611	57,449	15,506	435,403
Southern Illinois University Edwardsville	135,158	177,816	45,231	694	358,899
U of I at Chicago	190,999	295,125	157,537	55,342	699,003
U of I at Springfield	21,354	51,219	44,387	309	117,269
U of I at Urbana/Champaign	427,611	594,912	207,885	140,221	1,370,629
Western Illinois University	104,453	165,377	27,957	1,145	298,932
<b>Total</b>	<b>1,475,991</b>	<b>2,506,400</b>	<b>771,323</b>	<b>238,970</b>	<b>4,992,684</b>



**SECTION II**  
**PERCENTAGE DISTRIBUTION OF ASSIGNMENT CATEGORY COSTS**  
**(ALL FUNCTIONS)**

**2014-2015**

**Academic Discipline Unit Cost Study**

**Functional Assignment Costs as a Percentage of Total Functional Costs**

<b>Line Code and Description</b>	<b>CSU</b>	<b>EIU</b>	<b>GSU</b>	<b>ISU</b>	<b>NEIU</b>	<b>NIU</b>	<b>SIUC</b>	<b>SIUE</b>	<b>UIC</b>	<b>UIS</b>	<b>UIUC</b>	<b>WIU</b>	<b>TOTAL</b>
201 Direct Salary Costs	32.88	34.58	32.75	24.61	28.42	22.08	26.85	25.26	33.60	25.50	29.24	35.04	29.07
202 Indirect Salary Costs	1.40	2.85	1.12	2.49	1.51	5.15	5.43	6.17	4.92	3.13	5.04	7.22	4.57
203 Departmental Research	0.88	1.08	3.02	6.82	3.76	9.66	4.78	7.50	7.60	2.73	9.23	2.03	7.05
204 Departmental Overheads	5.43	12.54	8.17	11.40	11.49	2.94	14.53	10.68	11.50	6.43	8.82	10.01	9.62
205 College or School Overheads	11.56	2.65	9.64	4.68	2.95	12.90	4.21	8.37	7.30	6.76	6.21	5.25	6.71
206 Subtotal, Departmental and College Costs	52.15	53.70	54.70	50.00	48.12	52.72	55.80	57.97	64.92	44.55	58.53	59.55	57.01
207 Overhead Support Unique to Function	2.41	7.09	3.32	4.42	10.19	7.19	4.30	5.41	4.59	13.32	3.35	6.25	4.85
208 Academic Support	10.42	6.65	7.59	8.25	7.83	8.21	8.06	7.25	3.15	6.50	4.90	7.11	6.06
209 Student Services	7.27	5.93	2.68	2.78	3.79	3.87	4.96	3.39	2.33	5.95	1.10	4.73	2.84
210 Independent Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211 Institutional Support	8.38	13.00	20.02	18.28	13.45	15.98	12.59	11.43	11.27	17.22	12.14	10.17	13.03
212 Subtotal with University Overheads	80.63	86.37	88.30	83.72	83.38	87.97	85.72	85.45	86.26	87.54	80.02	87.80	83.79
213 O & M Physical Plant	19.37	13.63	11.70	16.28	16.62	12.03	14.28	14.55	13.74	12.46	19.98	12.20	16.21
214 TOTAL - ALL COSTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

**SECTION III**

**ASSIGNMENT CATEGORY COSTS BY LEVEL AND FUNCTION**

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
<b>201 Direct Salary Costs</b>								
CSU	3,716,655	11,203,385	6,213,138	293,741	21,426,920	250,322	79,659	21,756,900
EIU	6,223,465	19,139,608	6,257,177		31,620,250		800,568	32,420,818
GSU	647,779	9,035,775	6,724,162	253,172	16,660,888	63,822	523,796	17,248,506
ISU	12,168,305	31,920,080	5,383,758	1,555,520	51,027,663	1,227,897	547,810	52,803,370
NEIU	5,056,381	14,811,640	4,552,956		24,420,970	196,730	567,708	25,185,408
NIU	8,650,752	16,350,797	11,417,811	3,094,834	39,514,194	4,720,379	3,894,574	48,129,147
SIUC	6,995,093	25,524,715	8,630,084	2,294,892	43,444,784	4,872,893	3,935,652	52,253,329
SIUE	5,990,185	14,049,986	7,405,627	224,427	27,670,225	565,690	1,748,733	29,984,648
UIC	19,374,232	42,188,004	28,092,693	19,702,636	109,357,565	9,239,376	14,364,437	132,961,378
UIS	2,266,678	5,206,435	4,835,880	42,222	12,351,215	360,869	961,072	13,673,156
UIUC	38,290,472	73,138,516	40,329,311	32,071,086	183,829,385	53,490,482	22,527,758	259,847,625
WIU	8,470,946	20,681,689	6,743,042	298,606	36,194,283	1,414,708	3,357,442	40,966,433
Total	117,850,943	283,250,630	136,585,639	59,831,136	597,518,342	76,403,168	53,309,209	727,230,718
<b>202 Indirect Salary Costs</b>								
CSU	105,448	333,163	480,786	7,312	926,709			926,709
EIU	888,101	1,355,330	430,766		2,674,197			2,674,197
GSU	16,483	324,627	246,477	2,095	589,682			589,682
ISU	1,797,987	2,440,144	802,918	301,404	5,342,453			5,342,453
NEIU	215,525	743,251	375,545		1,334,323			1,334,323
NIU	3,071,134	6,063,914	1,817,088	261,929	11,214,065			11,214,065
SIUC	3,229,693	3,525,582	2,550,791	1,267,117	10,573,183			10,573,183
SIUE	2,843,176	2,525,121	1,903,864	51,054	7,323,215			7,323,215
UIC	3,866,102	7,157,756	5,120,662	3,318,700	19,463,220			19,463,220
UIS	265,192	695,156	713,416	6,841	1,680,605			1,680,605
UIUC	10,395,525	16,306,204	9,595,886	8,448,573	44,746,188			44,746,188
WIU	2,062,250	4,697,001	1,595,880	83,112	8,438,243			8,438,243
Total	28,756,616	46,167,249	25,634,079	13,748,137	114,306,083			114,306,083

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
203 Departmental Research								
CSU	64,128	200,683	314,634	4,273	583,718			583,718
EIU	104,045	679,920	224,744		1,008,709			1,008,709
GSU	55,255	814,809	673,295	48,441	1,591,800			1,591,800
ISU	5,285,362	8,158,254	962,447	234,808	14,640,871			14,640,871
NEIU	497,996	2,117,701	716,807		3,332,504			3,332,504
NIU	5,537,318	11,174,566	3,732,429	600,278	21,044,591			21,044,591
SIUC	1,495,066	5,302,345	2,007,098	498,237	9,302,746			9,302,746
SIUE	2,254,267	3,933,774	2,643,942	69,777	8,901,760			8,901,760
UIC	3,417,317	9,493,801	9,090,868	8,086,483	30,088,469			30,088,469
UIS	161,932	658,876	635,540	5,032	1,461,380			1,461,380
UIUC	11,285,947	29,102,371	20,844,137	20,767,961	82,000,416			82,000,416
WIU	592,246	1,375,798	395,807	5,278	2,369,129			2,369,129
Total	30,750,879	73,012,898	42,241,748	30,320,568	176,326,093			176,326,093
204 Departmental Overheads								
CSU	521,116	1,573,878	939,797	40,942	3,075,733	230,631	284,300	3,590,664
EIU	2,132,724	6,803,224	2,023,684		10,959,632	383,686	411,959	11,755,277
GSU	159,665	2,257,886	1,686,190	67,392	4,171,133	14,162	116,232	4,301,527
ISU	6,343,277	14,198,587	2,509,752	738,651	23,790,267	470,157	194,975	24,455,399
NEIU	1,883,793	5,924,617	1,962,363		9,770,773	74,442	333,615	10,178,828
NIU	1,377,783	2,681,401	1,354,483	315,884	5,729,551	376,824	310,902	6,417,277
SIUC	3,686,513	11,857,451	6,632,296	1,208,084	23,384,344	2,900,957	2,002,115	28,287,416
SIUE	3,499,882	5,073,612	2,365,882	61,949	11,001,325	624,532	1,048,678	12,674,535
UIC	7,341,131	9,431,717	11,067,085	4,381,607	32,221,540	4,949,813	8,336,476	45,507,829
UIS	536,898	1,267,675	1,373,552	12,270	3,190,395	88,117	171,620	3,450,132
UIUC	9,138,967	20,431,585	15,789,404	10,925,154	56,285,110	14,954,829	7,109,744	78,349,683
WIU	2,601,137	6,046,607	1,976,188	58,346	10,682,278	269,885	751,842	11,704,005
Total	39,222,886	87,548,240	49,680,676	17,810,279	194,262,081	25,338,035	21,072,458	240,672,572

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
205 College or School Overheads								
CSU	1,110,272	3,353,255	2,002,302	87,230	6,553,059	491,375	605,721	7,650,154
EIU	445,137	1,475,228	507,464		2,427,829		57,059	2,484,888
GSU	188,186	2,659,840	1,997,108	79,435	4,924,569	16,692	136,997	5,078,258
ISU	1,738,729	6,640,538	940,490	301,054	9,620,811	367,328	57,353	10,045,492
NEIU	379,757	1,539,901	624,174		2,543,832	20,452	53,124	2,617,416
NIU	6,235,310	12,134,952	6,129,863	1,429,577	25,929,702	1,705,353	472,176	28,107,231
SIUC	1,200,993	4,083,206	1,318,502	450,509	7,053,210	685,817	458,237	8,197,264
SIUE	1,341,152	4,057,751	3,604,678	103,840	9,107,421	77,053	752,863	9,937,337
UIC	1,615,461	3,898,548	9,947,782	7,076,856	22,538,647	2,684,965	3,677,927	28,901,539
UIS	501,186	1,295,018	1,335,848	11,566	3,143,618	124,949	355,885	3,624,452
UIUC	7,751,462	18,983,945	12,257,771	7,538,110	46,531,288	5,197,294	3,471,274	55,199,856
WIU	1,117,075	3,253,822	1,166,751	74,780	5,612,428	124,083	397,962	6,134,473
Total	23,624,720	63,376,004	41,832,733	17,152,957	145,986,414	11,495,361	10,496,578	167,978,360
206 Subtotal, Departmental and College Costs								
CSU	5,517,619	16,664,365	9,950,657	433,498	32,566,138	972,328	969,679	34,508,145
EIU	9,793,472	29,453,310	9,443,835		48,690,617	383,686	1,269,586	50,343,889
GSU	1,067,368	15,092,937	11,327,232	450,535	27,938,072	94,676	777,025	28,809,773
ISU	27,333,660	63,357,603	10,599,365	3,131,437	104,422,065	2,065,382	800,138	107,287,585
NEIU	8,033,452	25,137,110	8,231,845		41,402,407	291,624	954,447	42,648,478
NIU	24,872,297	48,405,630	24,451,674	5,702,502	103,432,103	6,802,556	4,677,652	114,912,311
SIUC	16,607,358	50,293,299	21,138,771	5,718,839	93,758,267	8,459,667	6,396,004	108,613,938
SIUE	15,928,662	29,640,244	17,923,993	511,047	64,003,946	1,267,275	3,550,274	68,821,495
UIC	35,614,243	72,169,826	63,319,090	42,566,282	213,669,441	16,874,154	26,378,840	256,922,435
UIS	3,731,886	9,123,160	8,894,236	77,931	21,827,213	573,935	1,488,577	23,889,725
UIUC	76,862,373	157,962,621	98,816,509	79,750,884	413,392,387	73,642,605	33,108,776	520,143,768
WIU	14,843,654	36,054,917	11,877,668	520,122	63,296,361	1,808,676	4,507,246	69,612,283
Total	240,206,044	553,355,022	295,974,875	138,863,077	1,228,399,017	113,236,564	84,878,244	1,426,513,825

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
207 Overhead Support Unique to Function								
CSU	256,582	782,964	329,711	7,698	1,376,955	96,388	119,223	1,592,565
EIU	1,569,737	3,611,626	634,713		5,816,075	812,213	21,951	6,650,239
GSU	71,093	1,009,626	593,789	21,076	1,695,584	5,572	45,729	1,746,885
ISU	1,730,596	4,011,399	671,086	198,264	6,611,345	1,047,100	1,825,556	9,484,001
NEIU	2,243,517	4,932,286	967,799		8,143,601	151,539	734,151	9,029,291
NIU	3,713,319	8,123,418	2,314,123	504,588	14,655,448	598,549	408,248	15,662,245
SIUC	1,663,789	3,587,443	832,332	224,656	6,308,220	1,497,383	570,400	8,376,003
SIUE	1,959,872	2,578,435	655,878	10,068	5,204,253	311,279	908,498	6,424,030
UIC	2,721,834	4,205,687	2,244,988	788,659	9,961,168	7,763,458	429,318	18,153,944
UIS	1,073,644	2,575,206	2,231,705	15,536	5,896,091	324,319	922,647	7,143,057
UIUC	2,160,144	3,005,292	1,050,164	708,348	6,923,948	17,274,767	5,600,386	29,799,101
WIU	2,552,689	4,041,595	683,228	27,982	7,305,494			7,305,494
Total	21,716,816	42,464,977	13,209,516	2,506,875	79,898,182	29,882,567	11,586,107	121,366,855
208 Academic Support								
CSU	1,004,646	3,035,639	1,788,668	76,763	5,905,717	441,641	544,483	6,891,841
EIU	1,242,043	3,614,126	1,101,624		5,957,794	130,716	141,170	6,229,680
GSU	148,964	2,090,790	1,572,370	63,154	3,875,278	13,349	107,868	3,996,495
ISU	4,404,188	10,208,608	1,707,842	504,559	16,825,197	471,642	397,875	17,694,714
NEIU	1,379,791	4,037,138	1,235,157		6,652,086	59,500	226,712	6,938,301
NIU	4,066,090	8,040,833	3,807,233	882,915	16,797,071	655,449	435,818	17,888,338
SIUC	2,450,635	7,226,010	2,949,417	797,827	13,423,889	1,336,648	932,593	15,693,130
SIUE	2,045,975	3,684,964	2,125,047	59,602	7,915,588	180,545	509,966	8,606,099
UIC	1,737,092	3,460,740	2,970,852	1,964,508	10,133,192	1,116,382	1,214,735	12,464,309
UIS	540,022	1,314,606	1,250,280	10,503	3,115,411	100,941	270,962	3,487,314
UIUC	6,252,401	12,736,065	7,901,627	6,366,076	33,256,169	7,193,543	3,062,737	43,512,449
WIU	1,878,674	4,330,123	1,356,478	59,190	7,624,465	195,324	486,746	8,306,535
Total	27,150,521	63,779,642	29,766,595	10,785,097	131,481,857	11,895,680	8,331,665	151,709,205

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	<b>Instructional Costs</b>					<b>Other Costs by Function</b>		
	<b>Lower Division</b>	<b>Upper Division</b>	<b>Graduate I</b>	<b>Graduate II</b>	<b>Total</b>	<b>Organized Research</b>	<b>Public Service</b>	<b>Total All Functions</b>
209 Student Services								
CSU	896,160	2,734,644	1,151,575	26,887	4,809,266			4,809,266
EIU	1,500,230	3,451,706	606,608		5,558,544			5,558,544
GSU	59,398	840,558	496,118	17,612	1,413,686			1,413,686
ISU	2,301,280	3,236,252	361,262	67,598	5,966,392			5,966,392
NEIU	925,457	2,034,570	399,218		3,359,243			3,359,243
NIU	2,139,151	4,679,700	1,333,110	290,681	8,442,642			8,442,642
SIUC	2,547,692	5,493,329	1,274,523	344,008	9,659,552			9,659,552
SIUE	1,513,370	1,991,011	506,450	7,773	4,018,604			4,018,604
UIC	2,517,867	3,890,514	2,076,751	729,553	9,214,685			9,214,685
UIS	580,573	1,392,544	1,206,795	8,401	3,188,313			3,188,313
UIUC	3,058,849	4,255,610	1,487,073	1,003,049	9,804,581			9,804,581
WIU	1,930,804	3,056,977	516,781	21,165	5,525,727			5,525,727
Total	19,970,831	37,057,415	11,416,264	2,516,727	70,961,235			70,961,235
210 Independent Operations								
CSU								
EIU								
GSU								
NEIU								
NIU								
SIUC								
SIUE								
WIU								
Total								



**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
211 Institutional Support								
CSU	787,428	2,382,043	1,356,387	55,899	4,581,757	340,274	623,405	5,545,435
EIU	2,498,870	7,109,403	2,088,098		11,696,371	235,018	253,813	12,185,201
GSU	394,808	5,579,678	4,100,912	161,929	10,237,327	33,302	272,205	10,542,834
ISU	9,991,680	22,574,005	3,726,181	1,089,920	37,381,786	1,001,165	844,585	39,227,536
NEIU	2,419,609	6,950,091	2,083,431		11,453,131	96,665	368,323	11,918,117
NIU	7,892,708	15,710,083	7,238,279	1,674,399	32,515,469	1,377,795	939,754	34,833,018
SIUC	4,005,417	11,462,762	4,512,010	1,220,424	21,200,613	1,945,307	1,360,578	24,506,498
SIUE	3,312,842	5,853,216	3,276,312	90,898	12,533,268	271,709	767,472	13,572,449
UIC	6,399,341	12,580,024	10,609,473	6,918,901	36,507,739	3,869,563	4,210,464	44,587,766
UIS	1,451,540	3,528,476	3,327,013	27,524	8,334,553	244,742	656,973	9,236,268
UIUC	15,797,211	31,825,487	19,538,736	15,706,826	82,868,260	17,545,712	7,470,297	107,884,269
WIU	2,776,847	6,217,861	1,890,116	82,296	10,967,120	262,419	653,956	11,883,495
Total	57,728,301	131,773,129	63,746,948	27,029,016	280,277,394	27,223,671	18,421,825	325,922,886
212 Subtotal with University Overheads								
CSU	8,462,435	25,599,654	14,576,998	600,745	49,239,832	1,850,630	2,256,790	53,347,253
EIU	16,604,352	47,240,171	13,874,878		77,719,400	1,561,633	1,686,520	80,967,553
GSU	1,741,631	24,613,589	18,090,421	714,306	45,159,947	146,899	1,202,827	46,509,673
ISU	45,761,404	103,387,867	17,065,736	4,991,778	171,206,785	4,585,289	3,868,154	179,660,228
NEIU	15,001,826	43,091,195	12,917,450		71,010,471	599,328	2,283,633	73,893,432
NIU	42,683,565	84,959,664	39,144,419	9,055,085	175,842,733	9,434,349	6,461,472	191,738,554
SIUC	27,274,891	78,062,843	30,707,053	8,305,754	144,350,541	13,239,005	9,259,575	166,849,121
SIUE	24,760,721	43,747,870	24,487,680	679,388	93,675,659	2,030,808	5,736,210	101,442,677
UIC	48,990,377	96,306,791	81,221,154	52,967,903	279,486,225	29,623,557	32,233,357	341,343,139
UIS	7,377,665	17,933,992	16,910,029	139,895	42,361,581	1,243,937	3,339,159	46,944,677
UIUC	104,130,978	209,785,075	128,794,109	103,535,183	546,245,345	115,656,627	49,242,196	711,144,168
WIU	23,982,668	53,701,473	16,324,271	710,755	94,719,167	2,266,419	5,647,948	102,633,534
Total	366,772,513	828,430,184	414,114,198	181,700,792	1,791,017,686	182,238,481	123,217,841	2,096,474,009

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
213 O & M Physical Plant								
CSU	1,889,691	5,716,490	3,255,094	134,149	10,995,423	816,598	1,007,089	12,819,110
EIU	2,620,032	7,454,116	2,189,343		12,263,492	246,413	266,119	12,776,024
GSU	230,694	3,260,331	2,396,260	94,619	5,981,904	19,458	159,332	6,160,694
ISU	8,896,805	20,100,387	3,317,875	970,488	33,285,555	891,458	752,034	34,929,047
NEIU	2,990,594	8,590,176	2,575,077		14,155,847	119,476	455,240	14,730,553
NIU	5,940,641	11,824,566	5,448,064	1,260,272	24,473,543	1,035,172	706,060	26,214,775
SIUC	4,541,696	12,997,500	5,116,115	1,383,824	24,039,135	2,205,757	1,542,742	27,787,634
SIUE	4,215,546	7,448,131	4,169,060	115,669	15,948,406	345,749	976,598	17,270,753
UIC	7,806,191	15,345,648	12,941,883	8,439,973	44,533,695	4,720,255	5,136,106	54,390,056
UIS	1,049,949	2,552,267	2,406,542	19,909	6,028,667	177,030	475,211	6,680,908
UIUC	25,998,310	52,376,896	32,155,937	25,849,558	136,380,701	28,875,911	12,294,265	177,550,877
WIU	3,333,243	7,463,743	2,268,839	98,785	13,164,610	314,996	784,984	14,264,590
Total	69,513,392	155,130,251	78,240,089	38,367,246	341,250,978	39,768,273	24,555,780	405,575,021
214 TOTAL - ALL COSTS								
CSU	10,352,126	31,316,144	17,832,092	734,894	60,235,255	2,667,228	3,263,879	66,166,363
EIU	19,224,384	54,694,287	16,064,221		89,982,892	1,808,046	1,952,639	93,743,577
GSU	1,972,325	27,873,920	20,486,681	808,925	51,141,851	166,357	1,362,159	52,670,367
ISU	54,658,209	123,488,254	20,383,611	5,962,266	204,492,340	5,476,747	4,620,188	214,589,275
NEIU	17,992,420	51,681,371	15,492,527		85,166,318	718,804	2,738,873	88,623,995
NIU	48,624,206	96,784,230	44,592,483	10,315,357	200,316,276	10,469,521	7,167,532	217,953,329
SIUC	31,816,587	91,060,343	35,823,168	9,689,578	168,389,676	15,444,762	10,802,317	194,636,755
SIUE	28,976,267	51,196,001	28,656,740	795,057	109,624,065	2,376,557	6,712,808	118,713,430
UIC	56,796,568	111,652,439	94,163,037	61,407,876	324,019,920	34,343,812	37,369,463	395,733,195
UIS	8,427,614	20,486,259	19,316,571	159,804	48,390,248	1,420,967	3,814,370	53,625,585
UIUC	130,129,288	262,161,971	160,950,046	129,384,741	682,626,046	144,532,538	61,536,461	888,695,045
WIU	27,315,911	61,165,216	18,593,110	809,540	107,883,777	2,581,415	6,432,932	116,898,124
Total	436,285,905	983,560,435	492,354,287	220,068,038	2,132,268,664	222,006,754	147,773,621	2,502,049,040

**SECTION IV**

**ASSIGNMENT CATEGORY UNIT COSTS BY LEVEL FOR INSTRUCTION**

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
201 Direct Salary Costs										
CSU	174.07	171.95	226.45	458.25	187.00	174.07	171.95	226.45	458.25	187.00
EIU	106.33	142.13	264.41		145.82	106.33	142.13	264.41		145.82
GSU	127.62	125.35	158.61	168.22	137.63	127.62	125.35	158.61	168.22	137.63
ISU	57.33	106.94	161.58	249.52	92.73	57.33	106.94	161.58	249.52	92.73
NEIU	89.45	119.18	186.70		119.01	89.45	119.18	186.70		119.01
NIU	67.66	58.46	143.30	178.14	78.31	67.66	58.46	143.30	178.14	78.31
SIUC	60.91	103.08	150.22	148.00	99.78	60.91	103.08	150.22	148.00	99.78
SIUE	44.32	79.01	163.73	323.38	77.10	44.32	79.01	163.73	323.38	77.10
UIC	101.44	142.95	178.32	356.02	156.45	101.44	142.95	178.32	356.02	156.45
UIS	106.15	101.65	108.95	136.64	105.32	106.15	101.65	108.95	136.64	105.32
UIUC	89.55	122.94	194.00	228.72	134.12	89.55	122.94	194.00	228.72	134.12
WIU	81.10	125.06	241.19	260.79	121.08	81.10	125.06	241.19	260.79	121.08
Total	79.85	113.01	177.08	250.37	119.68	79.85	113.01	177.08	250.37	119.68
202 Indirect Salary Costs										
CSU	4.94	5.11	17.52	11.41	8.09	179.00	177.06	243.97	469.66	195.08
EIU	15.17	10.06	18.20		12.33	121.51	152.20	282.61		158.15
GSU	3.25	4.50	5.81	1.39	4.87	130.86	129.85	164.42	169.61	142.50
ISU	8.47	8.18	24.10	48.35	9.71	65.80	115.12	185.68	297.87	102.44
NEIU	3.81	5.98	15.40		6.50	93.26	125.16	202.10		125.52
NIU	24.02	21.68	22.81	15.08	22.22	91.69	80.14	166.11	193.22	100.53
SIUC	28.12	14.24	44.40	81.72	24.28	89.04	117.32	194.62	229.72	124.06
SIUE	21.04	14.20	42.09	73.56	20.40	65.36	93.21	205.82	396.95	97.50
UIC	20.24	24.25	32.50	59.97	27.84	121.68	167.20	210.83	415.98	184.29
UIS	12.42	13.57	16.07	22.14	14.33	118.57	115.22	125.02	158.78	119.65
UIUC	24.31	27.41	46.16	60.25	32.65	113.86	150.35	240.16	288.97	166.77
WIU	19.74	28.40	57.08	72.59	28.23	100.84	153.46	298.28	333.38	149.31
Total	19.48	18.42	33.23	57.53	22.89	99.33	131.43	210.31	307.90	142.57

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
203 Departmental Research										
CSU	3.00	3.08	11.47	6.67	5.09	182.01	180.14	255.44	476.33	200.18
EIU	1.78	5.05	9.50		4.65	123.29	157.25	292.11		162.80
GSU	10.89	11.30	15.88	32.19	13.15	141.75	141.16	180.30	201.80	155.64
ISU	24.90	27.33	28.89	37.67	26.61	90.70	142.45	214.57	335.54	129.05
NEIU	8.81	17.04	29.39		16.24	102.07	142.20	231.50		141.76
NIU	43.31	39.95	46.85	34.55	41.71	135.00	120.10	212.96	227.77	142.24
SIUC	13.02	21.41	34.94	32.13	21.37	102.06	138.74	229.56	261.85	145.43
SIUE	16.68	22.12	58.45	100.54	24.80	82.03	115.34	264.28	497.49	122.31
UIC	17.89	32.17	57.71	146.12	43.04	139.57	199.37	268.54	562.10	227.34
UIS	7.58	12.86	14.32	16.28	12.46	126.15	128.09	139.34	175.06	132.12
UIUC	26.39	48.92	100.27	148.11	59.83	140.25	199.27	340.43	437.08	226.59
WIU	5.67	8.32	14.16	4.61	7.93	106.51	161.78	312.43	337.99	157.23
Total	20.83	29.13	54.77	126.88	35.32	120.16	160.56	265.08	434.78	177.89
204 Departmental Overheads										
CSU	24.41	24.16	34.25	63.87	26.84	206.41	204.30	289.69	540.20	227.02
EIU	36.44	50.52	85.51		50.54	159.73	207.77	377.62		213.34
GSU	31.45	31.32	39.77	44.78	34.46	173.20	172.48	220.08	246.58	190.10
ISU	29.89	47.57	75.32	118.49	43.23	120.59	190.02	289.89	454.02	172.28
NEIU	33.32	47.67	80.47		47.62	135.39	189.87	311.97		189.38
NIU	10.78	9.59	17.00	18.18	11.35	145.77	129.68	229.96	245.95	153.60
SIUC	32.10	47.89	115.45	77.91	53.71	134.16	186.62	345.01	339.76	199.14
SIUE	25.89	28.53	52.31	89.26	30.65	107.93	143.87	316.58	586.75	152.96
UIC	38.44	31.96	70.25	79.17	46.10	178.01	231.33	338.79	641.27	273.43
UIS	25.14	24.75	30.94	39.71	27.21	151.29	152.84	170.28	214.77	159.32
UIUC	21.37	34.34	75.95	77.91	41.07	161.62	233.61	416.38	514.99	267.66
WIU	24.90	36.56	70.69	50.96	35.73	131.41	198.34	383.12	388.94	192.97
Total	26.57	34.93	64.41	74.53	38.91	146.74	195.49	329.49	509.31	216.80

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
205 College or School Overheads										
CSU	52.00	51.47	72.98	136.08	57.19	258.41	255.76	362.67	676.28	284.21
EIU	7.61	10.96	21.44		11.20	167.33	218.73	399.06		224.54
GSU	37.07	36.90	47.11	52.78	40.68	210.28	209.38	267.18	299.36	230.78
ISU	8.19	22.25	28.23	48.29	17.48	128.78	212.27	318.12	502.32	189.76
NEIU	6.72	12.39	25.60		12.40	142.11	202.27	337.56		201.77
NIU	48.77	43.39	76.94	82.29	51.39	194.54	173.07	306.89	328.24	204.98
SIUC	10.46	16.49	22.95	29.05	16.20	144.62	203.11	367.96	368.81	215.34
SIUE	9.92	22.82	79.69	149.63	25.38	117.85	166.69	396.28	736.38	178.33
UIC	8.46	13.21	63.15	127.87	32.24	186.46	244.54	401.93	769.15	305.68
UIS	23.47	25.28	30.10	37.43	26.81	174.76	178.12	200.38	252.20	186.13
UIUC	18.13	31.91	58.96	53.76	33.95	179.75	265.52	475.34	568.75	301.61
WIU	10.69	19.68	41.73	65.31	18.77	142.11	218.02	424.85	454.26	211.74
Total	16.01	25.29	54.24	71.78	29.24	162.74	220.78	383.72	581.09	246.04
206 Subtotal, Departmental and College Costs										
CSU	258.41	255.76	362.67	676.28	284.21	258.41	255.76	362.67	676.28	284.21
EIU	167.33	218.73	399.06		224.54	167.33	218.73	399.06		224.54
GSU	210.28	209.38	267.18	299.36	230.78	210.28	209.38	267.18	299.36	230.78
ISU	128.78	212.27	318.12	502.32	189.76	128.78	212.27	318.12	502.32	189.76
NEIU	142.11	202.27	337.56		201.77	142.11	202.27	337.56		201.77
NIU	194.54	173.07	306.89	328.24	204.98	194.54	173.07	306.89	328.24	204.98
SIUC	144.62	203.11	367.96	368.81	215.34	144.62	203.11	367.96	368.81	215.34
SIUE	117.85	166.69	396.28	736.38	178.33	117.85	166.69	396.28	736.38	178.33
UIC	186.46	244.54	401.93	769.15	305.68	186.46	244.54	401.93	769.15	305.68
UIS	174.76	178.12	200.38	252.20	186.13	174.76	178.12	200.38	252.20	186.13
UIUC	179.75	265.52	475.34	568.75	301.61	179.75	265.52	475.34	568.75	301.61
WIU	142.11	218.02	424.85	454.26	211.74	142.11	218.02	424.85	454.26	211.74
Total	162.74	220.78	383.72	581.09	246.04	162.74	220.78	383.72	581.09	246.04

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
207 Overhead Support Unique to Function										
CSU	12.02	12.02	12.02	12.01	12.02	270.43	267.78	374.69	688.29	296.23
EIU	26.82	26.82	26.82		26.82	194.15	245.55	425.88		251.36
GSU	14.01	14.01	14.01	14.00	14.01	224.28	223.39	281.19	313.36	244.78
ISU	8.15	13.44	20.14	31.80	12.01	136.94	225.71	338.26	534.12	201.78
NEIU	39.69	39.69	39.69		39.69	181.80	241.95	377.25		241.46
NIU	29.04	29.04	29.04	29.04	29.04	223.59	202.11	335.94	357.28	234.03
SIUC	14.49	14.49	14.49	14.49	14.49	159.11	217.60	382.45	383.30	229.82
SIUE	14.50	14.50	14.50	14.51	14.50	132.35	181.19	410.78	750.89	192.83
UIC	14.25	14.25	14.25	14.25	14.25	200.71	258.79	416.18	783.40	319.93
UIS	50.28	50.28	50.28	50.28	50.28	225.04	228.40	250.66	302.48	236.41
UIUC	5.05	5.05	5.05	5.05	5.05	184.80	270.57	480.39	573.80	306.66
WIU	24.44	24.44	24.44	24.44	24.44	166.55	242.46	449.29	478.69	236.18
Total	14.71	16.94	17.13	10.49	16.00	177.46	237.72	400.85	591.58	262.04
208 Academic Support										
CSU	47.05	46.59	65.19	119.76	51.54	317.48	314.37	439.88	808.05	347.77
EIU	21.22	26.84	46.55		27.47	215.37	272.39	472.43		278.83
GSU	29.35	29.00	37.09	41.96	32.01	253.63	252.39	318.28	355.33	276.80
ISU	20.75	34.20	51.26	80.94	30.58	157.69	259.91	389.52	615.06	232.35
NEIU	24.41	32.48	50.65		32.42	206.20	274.44	427.90		273.88
NIU	31.80	28.75	47.78	50.82	33.29	255.39	230.86	383.72	408.10	267.32
SIUC	21.34	29.18	51.34	51.45	30.83	180.45	246.79	433.79	434.76	260.66
SIUE	15.14	20.72	46.98	85.88	22.06	147.49	201.91	457.76	836.77	214.89
UIC	9.09	11.73	18.86	35.50	14.50	209.81	270.52	435.04	818.90	334.42
UIS	25.29	25.67	28.17	33.99	26.57	250.33	254.07	278.83	336.47	262.97
UIUC	14.62	21.41	38.01	45.40	24.26	199.42	291.98	518.40	619.20	330.92
WIU	17.99	26.18	48.52	51.69	25.51	184.53	268.64	497.81	530.39	261.69
Total	18.39	25.45	38.59	45.13	26.33	195.85	263.17	439.44	636.71	288.38

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
209 Student Services										
CSU	41.97	41.97	41.97	41.95	41.97	359.45	356.34	481.85	849.99	389.74
EIU	25.63	25.63	25.63		25.63	241.01	298.02	498.07		304.46
GSU	11.70	11.66	11.70	11.70	11.68	265.33	264.05	329.98	367.03	288.47
ISU	10.84	10.84	10.84	10.84	10.84	168.53	270.75	400.36	625.90	243.20
NEIU	16.37	16.37	16.37		16.37	222.58	290.81	444.27		290.25
NIU	16.73	16.73	16.73	16.73	16.73	272.12	247.60	400.45	424.84	284.05
SIUC	22.19	22.19	22.19	22.19	22.19	202.63	268.97	455.97	456.94	282.84
SIUE	11.20	11.20	11.20	11.20	11.20	158.69	213.11	468.96	847.97	226.09
UIC	13.18	13.18	13.18	13.18	13.18	222.99	283.70	448.22	832.08	347.61
UIS	27.19	27.19	27.19	27.19	27.19	277.52	281.25	306.01	363.66	290.16
UIUC	7.15	7.15	7.15	7.15	7.15	206.58	299.14	525.56	626.36	338.08
WIU	18.48	18.48	18.48	18.48	18.48	203.02	287.12	516.30	548.87	280.17
Total	13.53	14.79	14.80	10.53	14.21	209.38	277.95	454.24	647.24	302.59
210 Independent Operations										
CSU						359.45	356.34	481.85	849.99	389.74
EIU						241.01	298.02	498.07		304.46
GSU						265.33	264.05	329.98	367.03	288.47
NEIU						222.58	290.81	444.27		290.25
NIU						272.12	247.60	400.45	424.84	284.05
SIUC						202.63	268.97	455.97	456.94	282.84
SIUE						158.69	213.11	468.96	847.97	226.09
WIU						203.02	287.12	516.30	548.87	280.17
Total						218.70	268.22	437.48	455.19	282.21



**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
211 Institutional Support										
CSU	36.88	36.56	49.44	87.21	39.99	396.33	392.90	531.29	937.20	429.72
EIU	42.70	52.80	88.24		53.94	283.70	350.82	586.30		358.40
GSU	77.78	77.41	96.73	107.59	84.56	343.11	341.46	426.71	474.62	373.04
ISU	47.08	75.63	111.83	174.83	67.93	215.61	346.38	512.19	800.73	311.13
NEIU	42.80	55.92	85.44		55.82	265.38	346.73	529.71		346.07
NIU	61.73	56.17	90.85	96.38	64.44	333.86	303.77	491.30	521.22	348.49
SIUC	34.88	46.29	78.54	78.71	48.69	237.51	315.26	534.51	535.65	331.53
SIUE	24.51	32.92	72.44	130.98	34.92	183.20	246.03	541.39	978.95	261.01
UIC	33.50	42.63	67.35	125.02	52.23	256.50	326.33	515.57	957.10	399.84
UIS	67.98	68.89	74.95	89.07	71.07	345.49	350.14	380.97	452.73	361.23
UIUC	36.94	53.50	93.99	112.01	60.46	243.52	352.63	619.54	738.37	398.54
WIU	26.58	37.60	67.61	71.87	36.69	229.60	324.72	583.91	620.75	316.86
Total	39.11	52.57	82.65	113.11	56.14	248.49	330.53	536.89	760.35	358.73
212 Subtotal with University Overheads										
CSU	396.33	392.90	531.29	937.20	429.72	396.33	392.90	531.29	937.20	429.72
EIU	283.70	350.82	586.30		358.40	283.70	350.82	586.30		358.40
GSU	343.11	341.46	426.71	474.62	373.04	343.11	341.46	426.71	474.62	373.04
ISU	215.61	346.38	512.19	800.73	311.13	215.61	346.38	512.19	800.73	311.13
NEIU	265.38	346.73	529.71		346.07	265.38	346.73	529.71		346.07
NIU	333.86	303.77	491.30	521.22	348.49	333.86	303.77	491.30	521.22	348.49
SIUC	237.51	315.26	534.51	535.65	331.53	237.51	315.26	534.51	535.65	331.53
SIUE	183.20	246.03	541.39	978.95	261.01	183.20	246.03	541.39	978.95	261.01
UIC	256.50	326.33	515.57	957.10	399.84	256.50	326.33	515.57	957.10	399.84
UIS	345.49	350.14	380.97	452.73	361.23	345.49	350.14	380.97	452.73	361.23
UIUC	243.52	352.63	619.54	738.37	398.54	243.52	352.63	619.54	738.37	398.54
WIU	229.60	324.72	583.91	620.75	316.86	229.60	324.72	583.91	620.75	316.86
Total	248.49	330.53	536.89	760.35	358.73	248.49	330.53	536.89	760.35	358.73

**2014-2015 Academic Discipline Unit Cost Study, All Functions**

	Assignment Level Cost Per Credit Hour					Cumulative Cost Per Credit Hour				
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Lower Division	Upper Division	Graduate I	Graduate II	Total
213 O & M Physical Plant										
CSU	88.50	87.74	118.64	209.28	95.96	484.83	480.64	649.93	1,146.48	525.68
EIU	44.77	55.36	92.51		56.55	328.47	406.17	678.82		414.95
GSU	45.45	45.23	56.52	62.87	49.41	388.56	386.69	483.23	537.49	422.45
ISU	41.92	67.34	99.58	155.68	60.49	257.52	413.73	611.77	956.41	371.62
NEIU	52.90	69.12	105.60		68.99	318.28	415.85	635.30		415.05
NIU	46.47	42.28	68.38	72.54	48.50	380.33	346.04	559.68	593.76	396.99
SIUC	39.55	52.49	89.05	89.24	55.21	277.06	367.76	623.56	624.89	386.74
SIUE	31.19	41.89	92.17	166.67	44.44	214.39	287.92	633.56	1,145.62	305.45
UIC	40.87	52.00	82.15	152.51	63.71	297.37	378.32	597.72	1,109.61	463.55
UIS	49.17	49.83	54.22	64.43	51.41	394.66	399.97	435.19	517.17	412.64
UIUC	60.80	88.04	154.68	184.35	99.50	304.32	440.67	774.23	922.72	498.04
WIU	31.91	45.13	81.15	86.28	44.04	261.51	369.85	665.06	707.02	360.90
Total	47.10	61.89	101.44	160.55	68.35	295.59	392.42	638.32	920.90	427.08
214 TOTAL - ALL COSTS										
CSU	484.83	480.64	649.93	1,146.48	525.68	484.83	480.64	649.93	1,146.48	525.68
EIU	328.47	406.17	678.82		414.95	328.47	406.17	678.82		414.95
GSU	388.56	386.69	483.23	537.49	422.45	388.56	386.69	483.23	537.49	422.45
ISU	257.52	413.73	611.77	956.41	371.62	257.52	413.73	611.77	956.41	371.62
NEIU	318.28	415.85	635.30		415.05	318.28	415.85	635.30		415.05
NIU	380.33	346.04	559.68	593.76	396.99	380.33	346.04	559.68	593.76	396.99
SIUC	277.06	367.76	623.56	624.89	386.74	277.06	367.76	623.56	624.89	386.74
SIUE	214.39	287.92	633.56	1,145.62	305.45	214.39	287.92	633.56	1,145.62	305.45
UIC	297.37	378.32	597.72	1,109.61	463.55	297.37	378.32	597.72	1,109.61	463.55
UIS	394.66	399.97	435.19	517.17	412.64	394.66	399.97	435.19	517.17	412.64
UIUC	304.32	440.67	774.23	922.72	498.04	304.32	440.67	774.23	922.72	498.04
WIU	261.51	369.85	665.06	707.02	360.90	261.51	369.85	665.06	707.02	360.90
Total	295.59	392.42	638.32	920.90	427.08	295.59	392.42	638.32	920.90	427.08

**SECTION V**  
**ASSIGNMENT CATEGORY COSTS FOR INSTRUCTION**  
**BY DISCIPLINE AND LEVEL**

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**01 Agribusiness, Agricultural Production and Agriculture Science**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less Instr P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Lower Division</b>																
ISU	2,180	82,963	217,451	370,870	442,974	38.06	99.75	170.12	203.20	0.61	0.75	0.89	0.86	18.7	49.1	83.7
SIUC	1,629	137,092	285,764	445,534	515,633	84.16	175.42	273.50	316.53	1.35	1.32	1.42	1.35	26.6	55.4	86.4
UIUC	13,454	817,069	1,740,581	2,414,117	3,016,848	60.73	129.37	179.43	224.23	0.97	0.97	0.93	0.95	27.1	57.7	80.0
WIU	963	98,389	175,413	269,429	306,875	102.17	182.15	279.78	318.67	1.64	1.37	1.46	1.36	32.1	57.2	87.8
<b>Total</b>	<b>18,226</b>	<b>1,135,513</b>	<b>2,419,209</b>	<b>3,499,950</b>	<b>4,282,330</b>	<b>Average 62.30</b>	<b>132.73</b>	<b>192.03</b>	<b>234.96</b>							
<b>Upper Division</b>																
ISU	9,841	554,010	1,358,313	2,264,261	2,704,472	56.30	138.03	230.08	274.82	0.70	0.87	0.98	0.97	20.5	50.2	83.7
SIUC	8,582	950,419	1,671,077	2,601,353	3,030,181	110.75	194.72	303.12	353.09	1.38	1.22	1.29	1.24	31.4	55.1	85.8
UIUC	26,561	2,024,126	4,053,924	5,551,694	6,937,782	76.21	152.63	209.02	261.20	0.95	0.96	0.89	0.92	29.2	58.4	80.0
WIU	5,171	502,285	895,506	1,388,596	1,581,591	97.13	173.18	268.54	305.86	1.21	1.09	1.14	1.08	31.8	56.6	87.8
<b>Total</b>	<b>50,155</b>	<b>4,030,840</b>	<b>7,978,820</b>	<b>11,805,904</b>	<b>14,254,026</b>	<b>Average 80.37</b>	<b>159.08</b>	<b>235.39</b>	<b>284.20</b>							
<b>Graduate I</b>																
ISU	226	22,391	50,914	82,891	99,006	99.08	225.28	366.77	438.08	0.75	0.79	0.95	0.92	22.6	51.4	83.7
SIUC	658	138,397	281,122	404,217	471,887	210.33	427.24	614.31	717.15	1.60	1.50	1.59	1.51	29.3	59.6	85.7
UIUC	4,865	592,414	1,303,828	1,730,898	2,163,050	121.77	268.00	355.79	444.61	0.93	0.94	0.92	0.93	27.4	60.3	80.0
WIU	8	2,611	4,656	6,245	7,113	326.38	582.00	780.63	889.13	2.49	2.04	2.02	1.87	36.7	65.5	87.8
<b>Total</b>	<b>5,757</b>	<b>755,813</b>	<b>1,640,520</b>	<b>2,224,251</b>	<b>2,741,056</b>	<b>Average 131.29</b>	<b>284.96</b>	<b>386.36</b>	<b>476.13</b>							
<b>Graduate II</b>																
SIUC	411	60,969	112,065	165,740	192,407	148.34	272.66	403.26	468.14	0.97	0.86	0.95	0.89	31.7	58.2	86.1
UIUC	4,605	705,090	1,485,098	1,957,628	2,446,387	153.11	322.50	425.11	531.25	1.00	1.01	1.00	1.01	28.8	60.7	80.0
<b>Total</b>	<b>5,016</b>	<b>766,059</b>	<b>1,597,163</b>	<b>2,123,368</b>	<b>2,638,794</b>	<b>Average 152.72</b>	<b>318.41</b>	<b>423.32</b>	<b>526.08</b>							
<b>Total All Levels</b>																
ISU	12,247	659,364	1,626,678	2,718,022	3,246,452	53.84	132.82	221.93	265.08	0.64	0.77	0.89	0.88	20.3	50.1	83.7
SIUC	11,280	1,286,877	2,350,028	3,616,844	4,210,108	114.08	208.34	320.64	373.24	1.35	1.21	1.29	1.24	30.6	55.8	85.9
UIUC	49,485	4,138,699	8,583,431	11,654,337	14,564,067	83.64	173.46	235.51	294.31	0.99	1.01	0.95	0.97	28.4	58.9	80.0
WIU	6,142	603,285	1,075,575	1,664,270	1,895,579	98.22	175.12	270.97	308.63	1.16	1.02	1.09	1.02	31.8	56.7	87.8
<b>Total</b>	<b>79,154</b>	<b>6,688,225</b>	<b>13,635,712</b>	<b>19,653,473</b>	<b>23,916,206</b>	<b>Average 84.50</b>	<b>172.27</b>	<b>248.29</b>	<b>302.15</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**02 Conservation and Natural Resources**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
NEIU	435	29,807	53,456	104,131	124,890	68.52	122.89	239.38	287.10	1.30	1.09	1.28	1.29	23.9	42.8	83.4
NIU	110	4,370	9,546	20,112	22,911	39.73	86.78	182.84	208.28	0.75	0.77	0.98	0.94	19.1	41.7	87.8
SIUC	403	30,836	77,973	121,911	142,223	76.52	193.48	302.51	352.91	1.45	1.71	1.62	1.59	21.7	54.8	85.7
UIS	243	28,406	55,103	101,454	115,892	116.90	226.76	417.51	476.92	2.22	2.01	2.24	2.15	24.5	47.5	87.5
UIUC	1,692	49,979	116,104	172,838	215,990	29.54	68.62	102.15	127.65	0.56	0.61	0.55	0.57	23.1	53.8	80.0
WIU	87	12,986	23,152	33,494	38,149	149.26	266.11	384.99	438.49	2.83	2.36	2.06	1.97	34.0	60.7	87.8
<b>Total</b>	<b>2,970</b>	<b>156,384</b>	<b>335,334</b>	<b>553,940</b>	<b>660,055</b>	<b>Average</b>	<b>52.65</b>	<b>112.91</b>	<b>186.51</b>	<b>222.24</b>						
<b>Upper Division</b>																
NEIU	861	76,003	143,468	257,043	308,284	88.27	166.63	298.54	358.05	1.35	1.31	1.48	1.48	24.7	46.5	83.4
NIU	851	31,337	70,292	150,612	171,574	36.82	82.60	176.98	201.61	0.56	0.65	0.88	0.83	18.3	41.0	87.8
SIUC	3,191	301,711	523,298	840,191	980,176	94.55	163.99	263.30	307.17	1.44	1.29	1.31	1.27	30.8	53.4	85.7
UIS	802	65,450	124,802	255,818	292,225	81.61	155.61	318.98	364.37	1.24	1.23	1.58	1.51	22.4	42.7	87.5
UIUC	7,220	361,673	762,244	1,076,937	1,345,815	50.09	105.57	149.16	186.40	0.76	0.83	0.74	0.77	26.9	56.6	80.0
WIU	397	37,680	67,177	104,635	119,178	94.91	169.21	263.56	300.20	1.45	1.33	1.31	1.24	31.6	56.4	87.8
<b>Total</b>	<b>13,322</b>	<b>873,854</b>	<b>1,691,281</b>	<b>2,685,236</b>	<b>3,217,252</b>	<b>Average</b>	<b>65.59</b>	<b>126.95</b>	<b>201.56</b>	<b>241.50</b>						
<b>Graduate I</b>																
NEIU	18	1,928	3,287	5,762	6,911	107.11	182.61	320.11	383.94	1.07	0.87	0.98	0.99	27.9	47.6	83.4
NIU	1	207	328	521	594	207.00	328.00	521.00	594.00	2.06	1.57	1.60	1.53	34.8	55.2	87.7
SIUC	220	10,214	44,264	68,809	80,273	46.43	201.20	312.77	364.88	0.46	0.96	0.96	0.94	12.7	55.1	85.7
UIS	1,076	118,373	250,054	457,622	522,748	110.01	232.39	425.30	485.83	1.10	1.11	1.30	1.25	22.6	47.8	87.5
UIUC	1,631	165,043	317,958	428,710	535,746	101.19	194.95	262.85	328.48	1.01	0.93	0.81	0.84	30.8	59.3	80.0
<b>Total</b>	<b>2,946</b>	<b>295,765</b>	<b>615,891</b>	<b>961,424</b>	<b>1,146,272</b>	<b>Average</b>	<b>100.40</b>	<b>209.06</b>	<b>326.35</b>	<b>389.09</b>						
<b>Graduate II</b>																
SIUC	71	4,135	13,782	21,538	25,126	58.24	194.11	303.35	353.89	0.68	0.99	1.13	1.06	16.5	54.9	85.7
UIUC	757	66,730	148,616	200,303	250,313	88.15	196.32	264.60	330.66	1.03	1.00	0.99	0.99	26.7	59.4	80.0
<b>Total</b>	<b>828</b>	<b>70,865</b>	<b>162,398</b>	<b>221,841</b>	<b>275,439</b>	<b>Average</b>	<b>85.59</b>	<b>196.13</b>	<b>267.92</b>	<b>332.66</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**02 Conservation and Natural Resources**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
NEIU	1,314	107,738	200,211	366,936	440,085	81.99	152.37	279.25	334.92	1.18	1.09	1.27	1.27	24.5	45.5	83.4
NIU	962	35,914	80,166	171,245	195,079	37.33	83.33	178.01	202.78	0.54	0.60	0.81	0.77	18.4	41.1	87.8
SIUC	3,885	346,896	659,317	1,052,449	1,227,798	89.29	169.71	270.90	316.04	1.28	1.21	1.23	1.20	28.3	53.7	85.7
UIS	2,121	212,229	429,959	814,894	930,865	100.06	202.72	384.20	438.88	1.44	1.45	1.74	1.66	22.8	46.2	87.5
UIUC	11,300	643,425	1,344,922	1,878,788	2,347,864	56.94	119.02	166.26	207.78	0.82	0.85	0.75	0.79	27.4	57.3	80.0
WIU	484	50,666	90,329	138,129	157,327	104.68	186.63	285.39	325.06	1.50	1.34	1.29	1.23	32.2	57.4	87.8
<b>Total</b>	<b>20,066</b>	<b>1,396,868</b>	<b>2,804,904</b>	<b>4,422,441</b>	<b>5,299,018</b>	<b>Average</b>	<b>69.61</b>	<b>139.78</b>	<b>220.39</b>	<b>264.08</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**03 Architecture**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
SIUC	751	89,187	227,355	333,279	387,271	118.76	302.74	443.78	515.67	0.89	0.91	1.01	0.98	23.0	58.7	86.1
UIC	2,410	442,478	1,141,429	1,450,262	1,681,348	183.60	473.62	601.77	697.65	1.37	1.42	1.37	1.32	26.3	67.9	86.3
UIUC	4,558	499,482	1,210,369	1,607,447	2,008,777	109.58	265.55	352.66	440.71	0.82	0.79	0.80	0.83	24.9	60.3	80.0
<b>Total</b>	<b>7,719</b>	<b>1,031,147</b>	<b>2,579,153</b>	<b>3,390,988</b>	<b>4,077,396</b>	<b>Average 133.59</b>	<b>334.13</b>	<b>439.30</b>	<b>528.23</b>							
<b>Upper Division</b>																
SIUC	4,020	501,275	938,132	1,439,134	1,683,802	124.70	233.37	357.99	418.86	0.86	0.72	0.83	0.80	29.8	55.7	85.5
UIC	4,504	931,870	2,145,171	2,724,760	3,158,926	206.90	476.28	604.96	701.36	1.44	1.47	1.40	1.35	29.5	67.9	86.3
UIUC	9,966	1,232,618	2,893,447	3,828,858	4,784,807	123.68	290.33	384.19	480.11	0.86	0.90	0.89	0.92	25.8	60.5	80.0
<b>Total</b>	<b>18,490</b>	<b>2,665,763</b>	<b>5,976,750</b>	<b>7,992,752</b>	<b>9,627,535</b>	<b>Average 144.17</b>	<b>323.24</b>	<b>432.27</b>	<b>520.69</b>							
<b>Graduate I</b>																
SIUC	2,243	265,961	542,883	823,431	960,623	118.57	242.03	367.11	428.28	0.65	0.57	0.66	0.65	27.7	56.5	85.7
UIC	10,195	2,112,606	4,829,935	6,136,649	7,114,471	207.22	473.76	601.93	697.84	1.14	1.11	1.08	1.05	29.7	67.9	86.3
UIUC	7,486	1,243,262	3,148,837	4,116,890	5,144,752	166.08	420.63	549.95	687.25	0.91	0.98	0.99	1.04	24.2	61.2	80.0
<b>Total</b>	<b>19,924</b>	<b>3,621,829</b>	<b>8,521,655</b>	<b>11,076,970</b>	<b>13,219,846</b>	<b>Average 181.78</b>	<b>427.71</b>	<b>555.96</b>	<b>663.51</b>							
<b>Graduate II</b>																
SIUC	3	219	8,880	11,944	13,934	73.00	2,960.00	3,981.33	4,644.67	0.30	4.44	4.70	4.57	1.6	63.7	85.7
UIC	1,104	264,412	709,481	888,716	1,030,325	239.50	642.65	805.00	933.27	0.99	0.96	0.95	0.92	25.7	68.9	86.3
UIUC	870	213,423	598,260	773,978	967,217	245.31	687.66	889.63	1,111.74	1.01	1.03	1.05	1.09	22.1	61.9	80.0
<b>Total</b>	<b>1,977</b>	<b>478,054</b>	<b>1,316,621</b>	<b>1,674,638</b>	<b>2,011,476</b>	<b>Average 241.81</b>	<b>665.97</b>	<b>847.06</b>	<b>1,017.44</b>							
<b>Total All Levels</b>																
SIUC	7,017	856,642	1,717,250	2,607,788	3,045,630	122.08	244.73	371.64	434.04	0.75	0.64	0.74	0.72	28.1	56.4	85.6
UIC	18,213	3,751,366	8,826,016	11,200,387	12,985,070	205.97	484.60	614.97	712.96	1.27	1.27	1.23	1.19	28.9	68.0	86.3
UIUC	22,880	3,188,785	7,850,913	10,327,173	12,905,553	139.37	343.13	451.36	564.05	0.86	0.90	0.90	0.94	24.7	60.8	80.0
<b>Total</b>	<b>48,110</b>	<b>7,796,793</b>	<b>18,394,179</b>	<b>24,135,348</b>	<b>28,936,253</b>	<b>Average 162.06</b>	<b>382.34</b>	<b>501.67</b>	<b>601.46</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**04 Area and Ethnic Studies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	315	36,196	54,479	89,999	110,096	114.91	172.95	285.71	349.51	0.90	0.62	0.73	0.75	32.9	49.5	81.7
EIU	1,209	90,655	160,814	288,818	334,391	74.98	133.01	238.89	276.58	0.59	0.48	0.61	0.59	27.1	48.1	86.4
GSU	63	8,435	14,923	21,469	24,313	133.89	236.87	340.78	385.92	1.05	0.85	0.87	0.82	34.7	61.4	88.3
ISU	354	21,547	64,625	106,144	126,780	60.87	182.56	299.84	358.14	0.48	0.66	0.76	0.77	17.0	51.0	83.7
NEIU	891	98,249	180,362	309,133	370,758	110.27	202.43	346.95	416.11	0.86	0.73	0.89	0.89	26.5	48.6	83.4
NIU	790	44,002	120,216	216,839	247,018	55.70	152.17	274.48	312.68	0.44	0.55	0.70	0.67	17.8	48.7	87.8
SIUC	1,118	101,360	273,042	413,677	482,600	90.66	244.22	370.02	431.66	0.71	0.88	0.94	0.92	21.0	56.6	85.7
UIC	4,245	789,619	1,537,099	1,985,268	2,301,603	186.01	362.10	467.67	542.19	1.45	1.30	1.19	1.16	34.3	66.8	86.3
UIS	664	65,689	114,642	227,468	259,840	98.93	172.65	342.57	391.33	0.77	0.62	0.87	0.84	25.3	44.1	87.5
UIUC	5,226	795,894	1,958,589	2,569,187	3,210,633	152.30	374.78	491.62	614.36	1.19	1.35	1.25	1.31	24.8	61.0	80.0
WIU	2,487	168,551	358,401	577,258	657,489	67.77	144.11	232.11	264.37	0.53	0.52	0.59	0.56	25.6	54.5	87.8
<b>Total</b>	<b>17,362</b>	<b>2,220,197</b>	<b>4,837,192</b>	<b>6,805,260</b>	<b>8,125,521</b>	<b>Average 127.88</b>	<b>278.61</b>	<b>391.96</b>	<b>468.01</b>							
<b>Upper Division</b>																
CSU	966	110,983	167,043	275,952	337,573	114.89	172.92	285.66	349.45	0.67	0.47	0.56	0.58	32.9	49.5	81.7
EIU	708	101,885	180,787	282,236	326,770	143.91	255.35	398.64	461.54	0.84	0.69	0.78	0.76	31.2	55.3	86.4
GSU	333	35,125	58,137	97,074	109,932	105.48	174.59	291.51	330.13	0.62	0.47	0.57	0.54	32.0	52.9	88.3
ISU	417	30,478	85,616	139,899	167,098	73.09	205.31	335.49	400.71	0.43	0.56	0.66	0.66	18.2	51.2	83.7
NEIU	1,570	225,601	416,805	678,592	813,868	143.69	265.48	432.22	518.39	0.84	0.72	0.85	0.85	27.7	51.2	83.4
NIU	1,163	62,154	173,196	313,923	357,614	53.44	148.92	269.93	307.49	0.31	0.40	0.53	0.51	17.4	48.4	87.8
SIUC	723	106,484	293,749	423,329	493,860	147.28	406.29	585.52	683.07	0.86	1.10	1.15	1.12	21.6	59.5	85.7
UIC	5,664	1,239,707	2,345,313	3,002,869	3,481,349	218.87	414.07	530.17	614.64	1.28	1.12	1.04	1.01	35.6	67.4	86.3
UIS	917	85,959	146,057	297,153	339,442	93.74	159.28	324.05	370.17	0.55	0.43	0.64	0.61	25.3	43.0	87.5
UIUC	5,620	1,080,485	2,870,334	3,734,875	4,667,358	192.26	510.74	664.57	830.49	1.13	1.38	1.31	1.37	23.1	61.5	80.0
WIU	1,759	301,056	597,331	839,145	955,774	171.15	339.59	477.06	543.36	1.00	0.92	0.94	0.89	31.5	62.5	87.8
<b>Total</b>	<b>19,840</b>	<b>3,379,917</b>	<b>7,334,368</b>	<b>10,085,047</b>	<b>12,050,638</b>	<b>Average 170.36</b>	<b>369.68</b>	<b>508.32</b>	<b>607.39</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**04 Area and Ethnic Studies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	27	3,103	4,670	7,715	9,438	114.93	172.96	285.74	349.56	0.39	0.28	0.35	0.36	32.9	49.5	81.7
EIU	3	200	352	655	759	66.67	117.33	218.33	253.00	0.23	0.19	0.26	0.26	26.4	46.4	86.3
GSU	27	3,652	6,290	16,438	18,616	135.26	232.96	608.81	689.48	0.46	0.37	0.74	0.71	19.6	33.8	88.3
ISU	96	4,819	24,572	39,823	47,565	50.20	255.96	414.82	495.47	0.17	0.41	0.50	0.51	10.1	51.7	83.7
NEIU	846	109,939	189,906	318,747	382,289	129.95	224.48	376.77	451.88	0.44	0.36	0.46	0.46	28.8	49.7	83.4
NIU	63	3,817	10,031	17,915	20,408	60.59	159.22	284.37	323.94	0.21	0.26	0.34	0.33	18.7	49.2	87.8
SIUC	42	4,801	40,481	55,728	65,013	114.31	963.83	1,326.86	1,547.93	0.39	1.55	1.61	1.59	7.4	62.3	85.7
UIC	964	424,704	873,725	1,081,679	1,254,035	440.56	906.35	1,122.07	1,300.87	1.51	1.46	1.36	1.33	33.9	69.7	86.3
UIS	44	5,716	9,482	17,684	20,201	129.91	215.50	401.91	459.11	0.44	0.35	0.49	0.47	28.3	46.9	87.5
UIUC	260	121,779	285,607	367,186	458,860	468.38	1,098.49	1,412.25	1,764.85	1.60	1.77	1.71	1.81	26.5	62.2	80.0
WIU	78	34,164	77,518	101,156	115,215	438.00	993.82	1,296.87	1,477.12	1.50	1.60	1.57	1.51	29.7	67.3	87.8
<b>Total</b>	<b>2,450</b>	<b>716,694</b>	<b>1,522,634</b>	<b>2,024,726</b>	<b>2,392,399</b>	<b>Average 292.53</b>	<b>621.48</b>	<b>826.42</b>	<b>976.49</b>							
<b>Graduate II</b>																
CSU	3	346	521	861	1,054	115.33	173.67	287.00	351.33	0.21	0.16	0.21	0.21	32.8	49.4	81.7
ISU	15	2,133	4,181	6,759	8,073	142.20	278.73	450.60	538.20	0.26	0.25	0.32	0.32	26.4	51.8	83.7
NIU	45	1,062	4,766	9,435	10,748	23.60	105.91	209.67	238.84	0.04	0.10	0.15	0.14	9.9	44.3	87.8
SIUC	24	3,436	15,612	21,846	25,486	143.17	650.50	910.25	1,061.92	0.26	0.58	0.65	0.63	13.5	61.3	85.7
UIC	1,028	606,055	1,090,512	1,344,401	1,558,621	589.55	1,060.81	1,307.78	1,516.17	1.06	0.95	0.93	0.90	38.9	70.0	86.3
UIUC	595	337,425	787,130	1,010,159	1,262,365	567.10	1,322.91	1,697.75	2,121.62	1.02	1.19	1.21	1.27	26.7	62.4	80.0
<b>Total</b>	<b>1,710</b>	<b>950,457</b>	<b>1,902,722</b>	<b>2,393,461</b>	<b>2,866,347</b>	<b>Average 555.82</b>	<b>1,112.70</b>	<b>1,399.68</b>	<b>1,676.23</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**04 Area and Ethnic Studies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	1,311	150,628	226,713	374,527	458,161	114.90	172.93	285.68	349.47	0.65	0.46	0.55	0.57	32.9	49.5	81.7
EIU	1,920	192,740	341,953	571,709	661,920	100.39	178.10	297.77	344.75	0.57	0.47	0.58	0.56	29.1	51.7	86.4
GSU	423	47,212	79,350	134,981	152,861	111.61	187.59	319.10	361.37	0.64	0.50	0.62	0.59	30.9	51.9	88.3
ISU	882	58,977	178,994	292,625	349,516	66.87	202.94	331.77	396.28	0.38	0.54	0.64	0.64	16.9	51.2	83.7
NEIU	3,307	433,789	787,073	1,306,472	1,566,915	131.17	238.00	395.06	473.82	0.75	0.63	0.77	0.77	27.7	50.2	83.4
NIU	2,061	111,035	308,209	558,112	635,788	53.87	149.54	270.80	308.49	0.31	0.40	0.53	0.50	17.5	48.5	87.8
SIUC	1,907	216,081	622,884	914,580	1,066,959	113.31	326.63	479.59	559.50	0.64	0.87	0.93	0.91	20.3	58.4	85.7
UIC	11,901	3,060,085	5,846,649	7,414,217	8,595,608	257.13	491.27	622.99	722.26	1.46	1.30	1.21	1.17	35.6	68.0	86.3
UIS	1,625	157,364	270,181	542,305	619,483	96.84	166.27	333.73	381.22	0.55	0.44	0.65	0.62	25.4	43.6	87.5
UIUC	11,701	2,335,583	5,901,660	7,681,407	9,599,216	199.61	504.37	656.47	820.38	1.14	1.34	1.27	1.33	24.3	61.5	80.0
WIU	4,324	503,771	1,033,250	1,517,559	1,728,478	116.51	238.96	350.96	399.74	0.66	0.63	0.68	0.65	29.1	59.8	87.8
<b>Total</b>	<b>41,362</b>	<b>7,267,265</b>	<b>15,596,916</b>	<b>21,308,494</b>	<b>25,434,905</b>	<b>Average 175.70</b>	<b>377.08</b>	<b>515.17</b>	<b>614.93</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**05 Business & Management, General and Business Adm & Management**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	1,269	189,272	279,735	440,553	538,930	149.15	220.44	347.17	424.69	1.84	0.98	1.04	1.08	35.1	51.9	81.7
EIU	2,879	185,360	371,419	672,711	778,859	64.38	129.01	233.66	270.53	0.79	0.57	0.70	0.69	23.8	47.7	86.4
GSU	57	6,022	10,318	15,632	17,703	105.65	181.02	274.25	310.58	1.30	0.80	0.82	0.79	34.0	58.3	88.3
ISU	2,259	150,694	336,553	558,534	667,123	66.71	148.98	247.25	295.32	0.82	0.66	0.74	0.75	22.6	50.4	83.7
NEIU	300	30,976	46,322	84,602	101,467	103.25	154.41	282.01	338.22	1.27	0.68	0.85	0.86	30.5	45.7	83.4
NIU	2,523	148,148	973,646	1,518,927	1,730,329	58.72	385.91	602.03	685.82	0.72	1.71	1.81	1.74	8.6	56.3	87.8
SIUE	674	36,783	69,996	111,335	130,290	54.57	103.85	165.19	193.31	0.67	0.46	0.50	0.49	28.2	53.7	85.5
UIC	4,938	298,042	1,320,946	1,747,754	2,026,243	60.36	267.51	353.94	410.34	0.74	1.19	1.06	1.04	14.7	65.2	86.3
UIS	331	40,508	67,876	128,247	146,499	122.38	205.06	387.45	442.60	1.51	0.91	1.16	1.12	27.7	46.3	87.5
UIUC	4,877	541,836	1,194,674	1,592,220	1,989,748	111.10	244.96	326.48	407.99	1.37	1.09	0.98	1.04	27.2	60.0	80.0
WIU	1,329	112,082	162,785	272,465	310,333	84.34	122.49	205.02	233.51	1.04	0.54	0.62	0.59	36.1	52.5	87.8
<b>Total</b>	<b>21,436</b>	<b>1,739,723</b>	<b>4,834,270</b>	<b>7,142,980</b>	<b>8,437,524</b>	<b>Average</b>	<b>81.16</b>	<b>225.52</b>	<b>333.22</b>	<b>393.61</b>						
<b>Upper Division</b>																
CSU	9,958	1,552,603	2,305,533	3,600,095	4,404,009	155.92	231.53	361.53	442.26	1.42	1.00	1.03	1.06	35.3	52.4	81.7
EIU	10,850	977,265	2,259,370	3,657,730	4,234,890	90.07	208.24	337.12	390.31	0.82	0.90	0.96	0.94	23.1	53.4	86.4
GSU	4,128	544,119	972,681	1,445,895	1,637,419	131.81	235.63	350.27	396.66	1.20	1.01	1.00	0.96	33.2	59.4	88.3
ISU	15,834	2,075,934	3,766,190	6,119,251	7,308,939	131.11	237.85	386.46	461.60	1.19	1.02	1.11	1.11	28.4	51.5	83.7
NEIU	7,266	795,350	1,356,532	2,366,367	2,838,099	109.46	186.70	325.68	390.60	1.00	0.80	0.93	0.94	28.0	47.8	83.4
NIU	6,356	322,964	2,195,210	3,465,488	3,947,810	50.81	345.38	545.23	621.12	0.46	1.49	1.56	1.50	8.2	55.6	87.8
SIUE	9,307	601,373	1,153,844	1,778,350	2,081,116	64.62	123.98	191.08	223.61	0.59	0.53	0.55	0.54	28.9	55.4	85.5
UIC	15,393	1,106,461	3,260,248	4,417,187	5,121,027	71.88	211.80	286.96	332.69	0.65	0.91	0.82	0.80	21.6	63.7	86.3
UIS	6,517	805,599	1,479,171	2,722,759	3,110,247	123.62	226.97	417.79	477.25	1.13	0.98	1.20	1.15	25.9	47.6	87.5
UIUC	25,834	3,248,866	7,866,836	10,391,319	12,985,712	125.76	304.51	402.23	502.66	1.14	1.31	1.15	1.21	25.0	60.6	80.0
WIU	14,179	1,769,491	2,569,966	3,951,009	4,500,145	124.80	181.25	278.65	317.38	1.14	0.78	0.80	0.76	39.3	57.1	87.8
<b>Total</b>	<b>125,622</b>	<b>13,800,025</b>	<b>29,185,581</b>	<b>43,915,450</b>	<b>52,169,413</b>	<b>Average</b>	<b>109.85</b>	<b>232.33</b>	<b>349.58</b>	<b>415.29</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**05 Business & Management, General and Business Adm & Management**

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Subtot Instr	Total Instr	Less P.P.	Total Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction											
<b>Graduate I</b>																
CSU	216	75,499	107,922	153,064	187,244	349.53	499.64	708.63	866.87	1.71	1.05	1.11	1.12	40.3	57.6	81.7
EIU	1,485	430,248	888,562	1,257,123	1,455,487	289.73	598.36	846.55	980.13	1.41	1.26	1.33	1.26	29.6	61.0	86.4
GSU	849	203,180	410,105	581,786	658,849	239.32	483.04	685.26	776.03	1.17	1.02	1.07	1.00	30.8	62.2	88.3
ISU	989	192,523	318,737	513,009	612,747	194.66	322.28	518.71	619.56	0.95	0.68	0.81	0.80	31.4	52.0	83.7
NEIU	1,395	238,436	412,006	659,294	790,724	170.92	295.34	472.61	566.83	0.83	0.62	0.74	0.73	30.2	52.1	83.4
NIU	399	26,705	40,301	80,907	92,167	66.93	101.01	202.77	230.99	0.33	0.21	0.32	0.30	29.0	43.7	87.8
SIUE	1,571	274,680	515,986	713,430	834,892	174.84	328.44	454.12	531.44	0.85	0.69	0.71	0.68	32.9	61.8	85.5
UIC	8,267	672,530	2,357,309	3,101,365	3,595,540	81.35	285.15	375.15	434.93	0.40	0.60	0.59	0.56	18.7	65.6	86.3
UIS	2,155	324,814	542,253	973,921	1,112,524	150.73	251.63	451.94	516.25	0.74	0.53	0.71	0.67	29.2	48.7	87.5
UIUC	16,582	4,458,920	10,582,914	13,708,989	17,131,703	268.90	638.22	826.74	1,033.15	1.31	1.34	1.29	1.33	26.0	61.8	80.0
WIU	876	230,470	334,730	464,582	529,153	263.09	382.11	530.34	604.06	1.28	0.81	0.83	0.78	43.6	63.3	87.8
<b>Total</b>	<b>34,784</b>	<b>7,128,005</b>	<b>16,510,825</b>	<b>22,207,470</b>	<b>27,001,030</b>	<b>Average 204.92</b>	<b>474.67</b>	<b>638.44</b>	<b>776.25</b>							
<b>Graduate II</b>																
CSU	6	555	826	1,431	1,750	92.50	137.67	238.50	291.67	0.34	0.16	0.21	0.21	31.7	47.2	81.8
GSU	291	38,164	80,143	114,878	130,095	131.15	275.41	394.77	447.06	0.48	0.31	0.35	0.32	29.3	61.6	88.3
ISU	3	653	1,073	1,723	2,058	217.67	357.67	574.33	686.00	0.79	0.41	0.51	0.50	31.7	52.1	83.7
UIC	412	87,069	336,546	417,961	484,559	211.33	816.86	1,014.47	1,176.11	0.77	0.93	0.90	0.85	18.0	69.5	86.3
UIS	6	564	956	1,945	2,222	94.00	159.33	324.17	370.33	0.34	0.18	0.29	0.27	25.4	43.0	87.5
UIUC	1,205	402,270	1,263,345	1,625,016	2,030,733	333.83	1,048.42	1,348.56	1,685.26	1.21	1.20	1.20	1.22	19.8	62.2	80.0
<b>Total</b>	<b>1,923</b>	<b>529,275</b>	<b>1,682,889</b>	<b>2,162,954</b>	<b>2,651,417</b>	<b>Average 275.23</b>	<b>875.14</b>	<b>1,124.78</b>	<b>1,378.79</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**05 Business & Management, General and Business Adm & Management**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	11,449	1,817,929	2,694,016	4,195,143	5,131,933	158.78	235.31	366.42	448.24	1.26	0.83	0.89	0.91	35.4	52.5	81.7
EIU	15,214	1,592,873	3,519,351	5,587,564	6,469,236	104.70	231.32	367.26	425.22	0.83	0.81	0.89	0.87	24.6	54.4	86.4
GSU	5,325	791,485	1,473,247	2,158,191	2,444,066	148.64	276.67	405.29	458.98	1.18	0.97	0.99	0.93	32.4	60.3	88.3
ISU	19,085	2,419,804	4,422,553	7,192,517	8,590,867	126.79	231.73	376.87	450.14	1.00	0.82	0.92	0.92	28.2	51.5	83.7
NEIU	8,961	1,064,762	1,814,860	3,110,263	3,730,290	118.82	202.53	347.09	416.28	0.94	0.71	0.85	0.85	28.5	48.7	83.4
NIU	9,278	497,817	3,209,157	5,065,322	5,770,306	53.66	345.89	545.95	621.93	0.43	1.22	1.33	1.27	8.6	55.6	87.8
SIUE	11,552	912,836	1,739,826	2,603,115	3,046,298	79.02	150.61	225.34	263.70	0.63	0.53	0.55	0.54	30.0	57.1	85.5
UIC	29,010	2,164,102	7,275,049	9,684,267	11,227,369	74.60	250.78	333.83	387.02	0.59	0.88	0.81	0.79	19.3	64.8	86.3
UIS	9,009	1,171,485	2,090,256	3,826,872	4,371,492	130.03	232.02	424.78	485.24	1.03	0.82	1.03	0.99	26.8	47.8	87.5
UIUC	48,498	8,651,892	20,907,769	27,317,544	34,137,896	178.40	431.11	563.27	703.90	1.41	1.52	1.37	1.43	25.3	61.2	80.0
WIU	16,384	2,112,043	3,067,481	4,688,056	5,339,631	128.91	187.22	286.14	325.91	1.02	0.66	0.70	0.66	39.6	57.4	87.8
<b>Total</b>	<b>183,765</b>	<b>23,197,028</b>	<b>52,213,565</b>	<b>75,428,854</b>	<b>90,259,384</b>	<b>Average 126.23</b>	<b>284.13</b>	<b>410.46</b>	<b>491.17</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**06 Accounting**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	40	1,519	2,278	5,583	6,463	37.98	56.95	139.58	161.58	0.62	0.40	0.63	0.62	23.5	35.2	86.4
GSU	39	12,500	24,274	32,733	37,069	320.51	622.41	839.31	950.49	5.19	4.39	3.81	3.62	33.7	65.5	88.3
ISU	5,434	200,240	507,223	869,924	1,039,052	36.85	93.34	160.09	191.21	0.60	0.66	0.73	0.73	19.3	48.8	83.7
NEIU	366	48,440	78,376	132,783	159,253	132.35	214.14	362.80	435.12	2.14	1.51	1.65	1.66	30.4	49.2	83.4
NIU	1,487	141,685	348,166	578,958	659,537	95.28	234.14	389.35	443.54	1.54	1.65	1.77	1.69	21.5	52.8	87.8
SIUC	993	23,024	86,207	159,576	186,163	23.19	86.81	160.70	187.48	0.38	0.61	0.73	0.71	12.4	46.3	85.7
SIUE	1,848	76,398	177,624	286,875	335,716	41.34	96.12	155.24	181.66	0.67	0.68	0.70	0.69	22.8	52.9	85.5
UIC	1,860	162,062	241,121	349,991	405,759	87.13	129.63	188.17	218.15	1.41	0.92	0.85	0.83	39.9	59.4	86.3
UIS	484	40,917	83,870	166,229	189,886	84.54	173.29	343.45	392.33	1.37	1.22	1.56	1.49	21.5	44.2	87.5
UIUC	4,716	342,106	907,894	1,225,013	1,530,861	72.54	192.51	259.76	324.61	1.18	1.36	1.18	1.24	22.3	59.3	80.0
WIU	1,425	104,641	191,104	312,898	356,386	73.43	134.11	219.58	250.10	1.19	0.95	1.00	0.95	29.4	53.6	87.8
<b>Total</b>	<b>18,692</b>	<b>1,153,532</b>	<b>2,648,137</b>	<b>4,120,563</b>	<b>4,906,145</b>	<b>Average 61.71</b>	<b>141.67</b>	<b>220.45</b>	<b>262.47</b>							
<b>Upper Division</b>																
EIU	1,776	291,306	436,878	686,276	794,565	164.02	245.99	386.42	447.39	1.08	0.74	0.81	0.78	36.7	55.0	86.4
GSU	2,367	472,498	844,225	1,178,959	1,335,125	199.62	356.66	498.08	564.06	1.31	1.08	1.05	0.99	35.4	63.2	88.3
ISU	12,701	1,493,390	2,619,948	4,280,241	5,112,394	117.58	206.28	337.00	402.52	0.77	0.62	0.71	0.71	29.2	51.2	83.7
NEIU	5,739	879,687	1,437,041	2,363,481	2,834,638	153.28	250.40	411.83	493.93	1.01	0.76	0.87	0.87	31.0	50.7	83.4
NIU	8,320	664,553	1,763,304	2,980,481	3,395,300	79.87	211.94	358.23	408.09	0.53	0.64	0.75	0.71	19.6	51.9	87.8
SIUC	5,982	562,163	1,260,714	1,947,070	2,271,472	93.98	210.75	325.49	379.72	0.62	0.64	0.68	0.67	24.7	55.5	85.7
SIUE	4,803	510,660	982,024	1,415,059	1,655,975	106.32	204.46	294.62	344.78	0.70	0.62	0.62	0.60	30.8	59.3	85.5
UIC	7,959	930,752	1,351,726	1,882,334	2,182,268	116.94	169.84	236.50	274.19	0.77	0.51	0.50	0.48	42.7	61.9	86.3
UIS	2,208	328,965	639,286	1,113,781	1,272,288	148.99	289.53	504.43	576.22	0.98	0.88	1.06	1.01	25.9	50.2	87.5
UIUC	13,893	3,905,024	10,687,395	13,801,945	17,247,867	281.08	769.26	993.45	1,241.48	1.85	2.33	2.09	2.17	22.6	62.0	80.0
WIU	3,798	529,348	966,737	1,407,108	1,602,676	139.38	254.54	370.49	421.98	0.92	0.77	0.78	0.74	33.0	60.3	87.8
<b>Total</b>	<b>69,546</b>	<b>10,568,346</b>	<b>22,989,278</b>	<b>33,056,735</b>	<b>39,704,568</b>	<b>Average 151.96</b>	<b>330.56</b>	<b>475.32</b>	<b>570.91</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**06 Accounting**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
EIU	252	60,057	86,528	129,420	149,841	238.32	343.37	513.57	594.61	1.26	0.85	0.92	0.89	40.1	57.7	86.4
GSU	705	165,023	297,093	410,253	464,595	234.08	421.41	581.92	659.00	1.24	1.05	1.05	0.98	35.5	63.9	88.3
ISU	1,461	244,108	438,709	707,489	845,037	167.08	300.28	484.25	578.40	0.89	0.75	0.87	0.86	28.9	51.9	83.7
NEIU	339	54,871	87,690	143,403	171,990	161.86	258.67	423.02	507.35	0.86	0.64	0.76	0.76	31.9	51.0	83.4
NIU	3,366	503,022	1,050,832	1,678,707	1,912,347	149.44	312.19	498.72	568.14	0.79	0.78	0.90	0.85	26.3	54.9	87.8
SIUC	1,599	320,143	684,815	982,928	1,146,694	200.21	428.28	614.71	717.13	1.06	1.06	1.11	1.07	27.9	59.7	85.7
SIUE	759	199,682	456,944	611,828	715,993	263.09	602.03	806.10	943.34	1.39	1.50	1.45	1.41	27.9	63.8	85.5
UIC	4,544	767,986	1,192,655	1,580,775	1,832,658	169.01	262.47	347.88	403.31	0.90	0.65	0.63	0.60	41.9	65.1	86.3
UIS	1,892	350,347	648,403	1,093,709	1,249,360	185.17	342.71	578.07	660.34	0.98	0.85	1.04	0.99	28.0	51.9	87.5
UIUC	13,348	2,658,082	6,446,991	8,399,599	10,496,721	199.14	482.99	629.28	786.39	1.06	1.20	1.13	1.17	25.3	61.4	80.0
WIU	542	112,567	205,579	285,536	325,221	207.69	379.30	526.82	600.04	1.10	0.94	0.95	0.90	34.6	63.2	87.8
<b>Total</b>	<b>28,807</b>	<b>5,435,888</b>	<b>11,596,239</b>	<b>16,023,647</b>	<b>19,310,457</b>	<b>Average 188.70</b>	<b>402.55</b>	<b>556.24</b>	<b>670.34</b>							
<b>Graduate II</b>																
ISU	3	354	600	983	1,174	118.00	200.00	327.67	391.33	0.45	0.24	0.30	0.29	30.2	51.1	83.7
SIUC	106	9,722	19,886	31,240	36,445	91.72	187.60	294.72	343.82	0.35	0.22	0.27	0.25	26.7	54.6	85.7
UIC	32	7,804	12,036	15,505	17,976	243.88	376.13	484.53	561.75	0.92	0.44	0.44	0.41	43.4	67.0	86.3
UIUC	468	142,847	482,481	620,722	775,697	305.23	1,030.94	1,326.33	1,657.47	1.16	1.22	1.21	1.21	18.4	62.2	80.0
<b>Total</b>	<b>609</b>	<b>160,727</b>	<b>515,003</b>	<b>668,450</b>	<b>831,292</b>	<b>Average 263.92</b>	<b>845.65</b>	<b>1,097.62</b>	<b>1,365.01</b>							
<b>Total All Levels</b>																
EIU	2,068	352,882	525,684	821,279	950,869	170.64	254.20	397.14	459.80	1.16	0.79	0.87	0.84	37.1	55.3	86.4
GSU	3,111	650,021	1,165,592	1,621,945	1,836,789	208.94	374.67	521.36	590.42	1.42	1.17	1.14	1.07	35.4	63.5	88.3
ISU	19,599	1,938,092	3,566,480	5,858,637	6,997,657	98.89	181.97	298.93	357.04	0.67	0.57	0.65	0.65	27.7	51.0	83.7
NEIU	6,444	982,998	1,603,107	2,639,667	3,165,881	152.54	248.78	409.63	491.29	1.04	0.78	0.89	0.89	31.0	50.6	83.4
NIU	13,173	1,310,061	3,163,456	5,239,763	5,969,026	99.45	240.15	397.77	453.13	0.68	0.75	0.87	0.82	21.9	53.0	87.8
SIUC	8,680	915,052	2,051,622	3,120,814	3,640,774	105.42	236.36	359.54	419.44	0.72	0.74	0.79	0.76	25.1	56.4	85.7
SIUE	7,410	786,740	1,616,592	2,313,762	2,707,684	106.17	218.16	312.25	365.41	0.72	0.68	0.68	0.66	29.1	59.7	85.5
UIC	14,395	1,868,604	2,797,538	3,828,605	4,438,661	129.81	194.34	265.97	308.35	0.88	0.61	0.58	0.56	42.1	63.0	86.3
UIS	4,584	720,229	1,371,559	2,373,719	2,711,534	157.12	299.21	517.83	591.52	1.07	0.93	1.13	1.07	26.6	50.6	87.5
UIUC	32,425	7,048,059	18,524,761	24,047,279	30,051,146	217.36	571.31	741.63	926.79	1.48	1.78	1.62	1.68	23.5	61.6	80.0
WIU	5,765	746,556	1,363,420	2,005,542	2,284,283	129.50	236.50	347.88	396.23	0.88	0.74	0.76	0.72	32.7	59.7	87.8
<b>Total</b>	<b>117,654</b>	<b>17,319,294</b>	<b>37,749,811</b>	<b>53,871,012</b>	<b>64,754,304</b>	<b>Average 147.21</b>	<b>320.85</b>	<b>457.88</b>	<b>550.38</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**07 Business, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	156	8,074	12,016	25,862	29,942	51.76	77.03	165.78	191.94	0.75	0.53	0.72	0.70	27.0	40.1	86.4
GSU	60	11,223	20,723	130,553	147,846	187.05	345.38	2,175.88	2,464.10	2.72	2.36	9.39	8.98	7.6	14.0	88.3
ISU	4,377	217,321	544,144	913,100	1,090,622	49.65	124.32	208.61	249.17	0.72	0.85	0.90	0.91	19.9	49.9	83.7
NEIU	837	61,022	94,686	189,313	227,052	72.91	113.13	226.18	271.27	1.06	0.77	0.98	0.99	26.9	41.7	83.4
NIU	2,492	171,667	395,786	707,229	805,660	68.89	158.82	283.80	323.30	1.00	1.08	1.22	1.18	21.3	49.1	87.8
SIUC	1,325	58,987	333,144	501,355	584,084	44.52	251.43	378.38	440.82	0.65	1.72	1.63	1.61	10.1	57.0	85.8
SIUE	4,535	263,430	562,855	867,335	1,015,000	58.09	124.11	191.25	223.81	0.84	0.85	0.83	0.82	26.0	55.5	85.5
UIC	4,552	315,475	393,966	620,713	719,619	69.30	86.55	136.36	158.09	1.01	0.59	0.59	0.58	43.8	54.7	86.3
UIUC	4,256	418,263	911,439	1,222,687	1,527,954	98.28	214.15	287.29	359.01	1.43	1.46	1.24	1.31	27.4	59.7	80.0
WIU	903	92,933	174,113	264,708	301,499	102.92	192.82	293.14	333.89	1.49	1.32	1.27	1.22	30.8	57.7	87.8
<b>Total</b>	<b>23,493</b>	<b>1,618,395</b>	<b>3,442,872</b>	<b>5,442,855</b>	<b>6,449,278</b>	<b>Average</b>	<b>68.89</b>	<b>146.55</b>	<b>231.68</b>	<b>274.52</b>						
<b>Upper Division</b>																
EIU	5,528	835,327	1,279,825	2,031,637	2,352,212	151.11	231.52	367.52	425.51	1.33	1.02	1.03	1.01	35.5	54.4	86.4
GSU	4,626	771,955	1,351,189	3,313,556	3,752,472	166.87	292.09	716.29	811.17	1.47	1.29	2.00	1.93	20.6	36.0	88.3
ISU	24,961	3,511,815	6,211,731	10,076,715	12,035,803	140.69	248.86	403.70	482.18	1.24	1.10	1.13	1.14	29.2	51.6	83.7
NEIU	8,514	872,088	1,399,407	2,515,694	3,017,194	102.43	164.37	295.48	354.38	0.90	0.73	0.82	0.84	28.9	46.4	83.4
NIU	22,737	1,513,818	4,309,967	7,432,059	8,466,441	66.58	189.56	326.87	372.36	0.59	0.84	0.91	0.88	17.9	50.9	87.8
SIUC	18,820	1,839,158	4,899,550	7,372,708	8,604,183	97.72	260.34	391.75	457.18	0.86	1.15	1.09	1.09	21.4	56.9	85.7
SIUE	11,911	939,851	1,809,456	2,704,033	3,164,398	78.91	151.91	227.02	265.67	0.70	0.67	0.63	0.63	29.7	57.2	85.5
UIC	14,309	1,916,749	2,689,063	3,695,401	4,284,231	133.95	187.93	258.26	299.41	1.18	0.83	0.72	0.71	44.7	62.8	86.3
UIUC	11,975	1,698,081	3,988,968	5,252,329	6,563,675	141.80	333.11	438.61	548.11	1.25	1.47	1.22	1.30	25.9	60.8	80.0
WIU	6,101	781,052	1,362,003	2,021,079	2,301,980	128.02	223.24	331.27	377.31	1.13	0.99	0.92	0.90	33.9	59.2	87.8
<b>Total</b>	<b>129,482</b>	<b>14,679,894</b>	<b>29,301,159</b>	<b>46,415,211</b>	<b>54,542,589</b>	<b>Average</b>	<b>113.37</b>	<b>226.30</b>	<b>358.47</b>	<b>421.24</b>						



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**07 Business, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
EIU	3	174	252	525	607	58.00	84.00	175.00	202.33	0.32	0.19	0.27	0.27	28.7	41.5	86.5
GSU	1,470	238,536	421,556	1,615,029	1,828,956	162.27	286.77	1,098.66	1,244.19	0.91	0.65	1.72	1.63	13.0	23.0	88.3
ISU	1,206	219,756	361,038	582,283	695,489	182.22	299.37	482.82	576.69	1.02	0.67	0.76	0.76	31.6	51.9	83.7
NEIU	756	95,480	193,482	316,997	380,189	126.30	255.93	419.31	502.90	0.71	0.58	0.66	0.66	25.1	50.9	83.4
NIU	13,905	2,421,004	5,564,470	8,649,303	9,853,100	174.11	400.18	622.03	708.60	0.97	0.90	0.97	0.93	24.6	56.5	87.8
SIUC	2,668	346,920	924,613	1,351,110	1,576,695	130.03	346.56	506.41	590.97	0.73	0.78	0.79	0.77	22.0	58.6	85.7
SIUE	2,046	522,236	995,495	1,345,320	1,574,363	255.25	486.56	657.54	769.48	1.43	1.10	1.03	1.01	33.2	63.2	85.5
UIC	9,926	1,093,579	1,968,439	2,687,382	3,115,593	110.17	198.31	270.74	313.88	0.62	0.45	0.42	0.41	35.1	63.2	86.3
UIUC	15,664	3,557,774	10,718,861	13,868,287	17,330,773	227.13	684.30	885.36	1,106.41	1.27	1.54	1.39	1.45	20.5	61.8	80.0
WIU	303	76,974	139,961	190,996	217,541	254.04	461.92	630.35	717.96	1.42	1.04	0.99	0.94	35.4	64.3	87.8
<b>Total</b>	<b>47,947</b>	<b>8,572,433</b>	<b>21,288,167</b>	<b>30,607,232</b>	<b>36,573,306</b>	<b>Average 178.79</b>	<b>443.99</b>	<b>638.36</b>	<b>762.79</b>							
<b>Graduate II</b>																
GSU	84	15,740	24,885	74,985	84,918	187.38	296.25	892.68	1,010.93	0.73	0.38	0.86	0.79	18.5	29.3	88.3
ISU	3	630	1,024	1,647	1,967	210.00	341.33	549.00	655.67	0.81	0.44	0.53	0.51	32.0	52.1	83.7
NIU	2	7,225	10,742	15,175	17,287	3,612.50	5,371.00	7,587.50	8,643.50	14.02	6.88	7.27	6.77	41.8	62.1	87.8
SIUC	309	73,385	190,524	268,519	313,867	237.49	616.58	868.99	1,015.75	0.92	0.79	0.83	0.80	23.4	60.7	85.6
SIUE	3	934	1,546	2,085	2,440	311.33	515.33	695.00	813.33	1.21	0.66	0.67	0.64	38.3	63.4	85.5
UIC	367	55,166	123,732	160,625	186,219	150.32	337.14	437.67	507.41	0.58	0.43	0.42	0.40	29.6	66.4	86.3
UIUC	972	295,399	1,005,290	1,293,281	1,616,173	303.91	1,034.25	1,330.54	1,662.73	1.18	1.33	1.27	1.30	18.3	62.2	80.0
<b>Total</b>	<b>1,740</b>	<b>448,479</b>	<b>1,357,743</b>	<b>1,816,317</b>	<b>2,222,871</b>	<b>Average 257.75</b>	<b>780.31</b>	<b>1,043.86</b>	<b>1,277.51</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**07 Business, Other**

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost				
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal		Less Phys. Plant	Total Instruction	Dir Sal	Subtot		Instr Instr	Total Cost	Subtot		
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant				Dept	Less P.P.			Dir Sal	Dept College	Less P.P.
<b>Total All Levels</b>																		
EIU	5,687	843,575	1,292,093	2,058,024	2,382,761	148.33	227.20	361.88	418.98	1.19	0.83	0.87	0.85	35.4	54.2	86.4		
GSU	6,240	1,037,454	1,818,353	5,134,123	5,814,192	166.26	291.40	822.78	931.76	1.33	1.07	1.98	1.89	17.8	31.3	88.3		
ISU	30,547	3,949,522	7,117,937	11,573,745	13,823,881	129.29	233.02	378.88	452.54	1.03	0.85	0.91	0.92	28.6	51.5	83.7		
NEIU	10,107	1,028,590	1,687,575	3,022,004	3,624,435	101.77	166.97	299.00	358.61	0.81	0.61	0.72	0.73	28.4	46.6	83.4		
NIU	39,136	4,113,714	10,280,965	16,803,766	19,142,488	105.11	262.70	429.37	489.13	0.84	0.96	1.03	0.99	21.5	53.7	87.8		
SIUC	23,122	2,318,450	6,347,831	9,493,692	11,078,829	100.27	274.54	410.59	479.15	0.80	1.00	0.99	0.97	20.9	57.3	85.7		
SIUE	18,495	1,726,451	3,369,352	4,918,773	5,756,201	93.35	182.18	265.95	311.23	0.75	0.67	0.64	0.63	30.0	58.5	85.5		
UIC	29,154	3,380,969	5,175,200	7,164,121	8,305,662	115.97	177.51	245.73	284.89	0.93	0.65	0.59	0.58	40.7	62.3	86.3		
UIUC	32,867	5,969,517	16,624,558	21,636,584	27,038,575	181.63	505.81	658.31	822.67	1.45	1.85	1.58	1.67	22.1	61.5	80.0		
WIU	7,307	950,959	1,676,077	2,476,783	2,821,020	130.14	229.38	338.96	386.07	1.04	0.84	0.82	0.78	33.7	59.4	87.8		
<b>Total</b>	<b>202,662</b>	<b>25,319,201</b>	<b>55,389,941</b>	<b>84,281,615</b>	<b>99,788,044</b>	<b>Average 124.93</b>	<b>273.31</b>	<b>415.87</b>	<b>492.39</b>									

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**08 Communication and Communications Technologies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	1,183	167,907	257,481	406,451	497,213	141.93	217.65	343.58	420.30	1.85	1.46	1.42	1.47	33.8	51.8	81.7
EIU	4,739	354,145	663,576	1,175,483	1,360,965	74.73	140.02	248.04	287.18	0.97	0.94	1.02	1.00	26.0	48.8	86.4
GSU	155	10,578	19,176	30,166	34,162	68.25	123.72	194.62	220.40	0.89	0.83	0.80	0.77	31.0	56.1	88.3
ISU	13,859	715,225	1,405,009	2,393,143	2,858,411	51.61	101.38	172.68	206.25	0.67	0.68	0.71	0.72	25.0	49.2	83.7
NEIU	3,806	283,662	431,882	862,640	1,034,606	74.53	113.47	226.65	271.84	0.97	0.76	0.93	0.95	27.4	41.7	83.4
NIU	7,898	644,293	1,321,210	2,335,103	2,660,099	81.58	167.28	295.66	336.81	1.06	1.12	1.22	1.18	24.2	49.7	87.8
SIUC	1,919	236,332	515,738	772,306	900,981	123.15	268.75	402.45	469.51	1.60	1.80	1.66	1.64	26.2	57.2	85.7
SIUE	3,684	153,717	397,234	627,388	734,202	41.73	107.83	170.30	199.29	0.54	0.72	0.70	0.70	20.9	54.1	85.5
UIC	2,292	242,448	402,551	558,042	646,961	105.78	175.63	243.47	282.27	1.38	1.18	1.00	0.99	37.5	62.2	86.3
UIS	1,264	105,267	166,269	361,049	412,431	83.28	131.54	285.64	326.29	1.08	0.88	1.18	1.14	25.5	40.3	87.5
UIUC	6,699	739,783	1,558,851	2,082,564	2,602,517	110.43	232.70	310.88	388.49	1.44	1.56	1.28	1.36	28.4	59.9	80.0
WIU	5,154	396,464	716,909	1,163,925	1,325,694	76.92	139.10	225.83	257.22	1.00	0.93	0.93	0.90	29.9	54.1	87.8
<b>Total</b>	<b>52,652</b>	<b>4,049,821</b>	<b>7,855,886</b>	<b>12,768,260</b>	<b>15,068,242</b>	<b>Average</b>	<b>76.92</b>	<b>149.20</b>	<b>242.50</b>	<b>286.19</b>						
<b>Upper Division</b>																
CSU	2,942	417,477	640,191	1,010,585	1,236,252	141.90	217.60	343.50	420.21	1.36	1.12	1.13	1.18	33.8	51.8	81.7
EIU	9,540	1,217,530	1,983,982	3,212,713	3,719,653	127.62	207.96	336.76	389.90	1.23	1.07	1.11	1.09	32.7	53.3	86.4
GSU	5,350	437,929	810,417	1,242,676	1,407,282	81.86	151.48	232.28	263.04	0.79	0.78	0.77	0.74	31.1	57.6	88.3
ISU	13,702	1,250,412	1,988,950	3,305,690	3,948,373	91.26	145.16	241.26	288.16	0.88	0.74	0.80	0.81	31.7	50.4	83.7
NEIU	6,369	594,445	992,874	1,808,908	2,169,511	93.33	155.89	284.02	340.64	0.90	0.80	0.94	0.95	27.4	45.8	83.4
NIU	12,447	636,622	1,419,426	2,751,278	3,134,197	51.15	114.04	221.04	251.80	0.49	0.58	0.73	0.71	20.3	45.3	87.8
SIUC	7,925	1,321,487	2,666,723	3,903,009	4,553,292	166.75	336.50	492.49	574.55	1.60	1.73	1.63	1.61	29.0	58.6	85.7
SIUE	5,929	323,252	772,652	1,181,263	1,382,374	54.52	130.32	199.23	233.15	0.52	0.67	0.66	0.65	23.4	55.9	85.5
UIC	4,078	542,689	979,331	1,309,231	1,517,846	133.08	240.15	321.05	372.20	1.28	1.23	1.06	1.04	35.8	64.5	86.3
UIS	2,527	248,821	430,510	857,667	979,725	98.46	170.36	339.40	387.70	0.95	0.87	1.12	1.09	25.4	43.9	87.5
UIUC	11,806	1,621,636	3,521,080	4,654,613	5,816,727	137.36	298.24	394.26	492.69	1.32	1.53	1.30	1.38	27.9	60.5	80.0
WIU	11,155	1,150,255	2,077,321	3,177,860	3,619,537	103.12	186.22	284.88	324.48	0.99	0.96	0.94	0.91	31.8	57.4	87.8
<b>Total</b>	<b>93,770</b>	<b>9,762,555</b>	<b>18,283,457</b>	<b>28,415,493</b>	<b>33,484,769</b>	<b>Average</b>	<b>104.11</b>	<b>194.98</b>	<b>303.03</b>	<b>357.09</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**08 Communication and Communications Technologies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Subtot College	Instr P.P.	Total Instr Cost	Dir Sal	Subtot College	Instr P.P.
<b>Graduate I</b>																
CSU	12	1,703	2,611	4,121	5,042	141.92	217.58	343.42	420.17	0.87	0.65	0.70	0.72	33.8	51.8	81.7
EIU	400	145,942	204,919	293,667	340,005	364.86	512.30	734.17	850.01	2.24	1.53	1.49	1.47	42.9	60.3	86.4
GSU	2,204	226,391	411,929	622,161	704,573	102.72	186.90	282.29	319.68	0.63	0.56	0.57	0.55	32.1	58.5	88.3
ISU	1,246	160,246	267,073	435,645	520,342	128.61	214.34	349.63	417.61	0.79	0.64	0.71	0.72	30.8	51.3	83.7
NEIU	471	73,174	136,651	219,279	262,992	155.36	290.13	465.56	558.37	0.96	0.87	0.94	0.96	27.8	52.0	83.4
NIU	589	63,608	118,747	202,475	230,656	107.99	201.61	343.76	391.61	0.66	0.60	0.70	0.68	27.6	51.5	87.8
SIUC	863	130,835	350,624	505,090	589,243	151.60	406.29	585.27	682.78	0.93	1.21	1.19	1.18	22.2	59.5	85.7
SIUE	378	78,670	213,340	286,398	335,158	208.12	564.39	757.67	886.66	1.28	1.68	1.54	1.53	23.5	63.7	85.5
UIC	118	23,700	55,081	70,040	81,200	200.85	466.79	593.56	688.14	1.23	1.39	1.20	1.19	29.2	67.8	86.3
UIS	968	99,125	236,876	428,200	489,139	102.40	244.71	442.36	505.31	0.63	0.73	0.90	0.87	20.3	48.4	87.5
UIUC	704	259,748	629,991	811,878	1,014,578	368.96	894.87	1,153.24	1,441.16	2.27	2.67	2.34	2.49	25.6	62.1	80.0
WIU	341	86,000	151,823	207,816	236,700	252.20	445.23	609.43	694.13	1.55	1.33	1.24	1.20	36.3	64.1	87.8
<b>Total</b>	<b>8,294</b>	<b>1,349,142</b>	<b>2,779,665</b>	<b>4,086,770</b>	<b>4,809,628</b>	<b>Average 162.66</b>	<b>335.14</b>	<b>492.74</b>	<b>579.89</b>							
<b>Graduate II</b>																
GSU	51	94	140	1,939	2,196	1.84	2.75	38.02	43.06	0.00	0.00	0.03	0.03	4.3	6.4	88.3
NIU	21	780	2,185	4,348	4,953	37.14	104.05	207.05	235.86	0.07	0.10	0.16	0.15	15.7	44.1	87.8
SIUC	277	53,663	253,045	348,872	406,997	193.73	913.52	1,259.47	1,469.30	0.37	0.90	0.97	0.95	13.2	62.2	85.7
UIC	439	342,771	657,666	804,938	933,198	780.80	1,498.10	1,833.57	2,125.74	1.49	1.48	1.41	1.37	36.7	70.5	86.3
UIUC	677	372,859	574,205	740,506	925,388	550.75	848.16	1,093.81	1,366.90	1.05	0.84	0.84	0.88	40.3	62.1	80.0
<b>Total</b>	<b>1,465</b>	<b>770,167</b>	<b>1,487,241</b>	<b>1,900,603</b>	<b>2,272,732</b>	<b>Average 525.71</b>	<b>1,015.18</b>	<b>1,297.34</b>	<b>1,551.35</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**08 Communication and Communications Technologies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	4,137	587,087	900,283	1,421,157	1,738,507	141.91	217.62	343.52	420.23	1.39	1.12	1.14	1.18	33.8	51.8	81.7
EIU	14,679	1,717,617	2,852,477	4,681,863	5,420,623	117.01	194.32	318.95	369.28	1.15	1.00	1.06	1.04	31.7	52.6	86.4
GSU	7,760	674,992	1,241,662	1,896,942	2,148,213	86.98	160.01	244.45	276.83	0.85	0.82	0.81	0.78	31.4	57.8	88.3
ISU	28,807	2,125,883	3,661,032	6,134,478	7,327,126	73.80	127.09	212.95	254.35	0.72	0.65	0.71	0.71	29.0	50.0	83.7
NEIU	10,646	951,281	1,561,407	2,890,827	3,467,109	89.36	146.67	271.54	325.67	0.88	0.75	0.90	0.91	27.4	45.0	83.4
NIU	20,955	1,345,303	2,861,568	5,293,204	6,029,905	64.20	136.56	252.60	287.75	0.63	0.70	0.84	0.81	22.3	47.5	87.8
SIUC	10,984	1,742,317	3,786,130	5,529,277	6,450,513	158.62	344.70	503.39	587.26	1.56	1.77	1.67	1.65	27.0	58.7	85.7
SIUE	9,991	555,639	1,383,226	2,095,049	2,451,734	55.61	138.45	209.69	245.39	0.55	0.71	0.69	0.69	22.7	56.4	85.5
UIC	6,927	1,151,608	2,094,629	2,742,251	3,179,205	166.25	302.39	395.88	458.96	1.63	1.55	1.31	1.29	36.2	65.9	86.3
UIS	4,759	453,213	833,655	1,646,916	1,881,295	95.23	175.17	346.06	395.31	0.93	0.90	1.15	1.11	24.1	44.3	87.5
UIUC	19,886	2,994,026	6,284,127	8,289,561	10,359,210	150.56	316.01	416.85	520.93	1.48	1.62	1.38	1.46	28.9	60.7	80.0
WIU	16,650	1,632,719	2,946,053	4,549,601	5,181,931	98.06	176.94	273.25	311.23	0.96	0.91	0.90	0.87	31.5	56.9	87.8
<b>Total</b>	<b>156,181</b>	<b>15,931,685</b>	<b>30,406,249</b>	<b>47,171,126</b>	<b>55,635,371</b>	<b>Average</b>	<b>102.01</b>	<b>194.69</b>	<b>302.03</b>	<b>356.22</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**09 Computer and Information Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	381	61,184	89,692	139,649	170,833	160.59	235.41	366.53	448.38	2.68	1.47	1.51	1.55	35.8	52.5	81.7
EIU	61	3,410	5,093	10,628	12,305	55.90	83.49	174.23	201.72	0.93	0.52	0.72	0.70	27.7	41.4	86.4
GSU	38	1,877	2,807	5,193	5,880	49.39	73.87	136.66	154.74	0.82	0.46	0.56	0.53	31.9	47.7	88.3
ISU	4,124	298,208	791,336	1,296,806	1,548,927	72.31	191.89	314.45	375.59	1.21	1.20	1.30	1.30	19.3	51.1	83.7
NEIU	1,503	126,825	194,350	372,843	447,169	84.38	129.31	248.07	297.52	1.41	0.81	1.02	1.03	28.4	43.5	83.4
NIU	1,786	260,215	768,883	1,186,849	1,352,033	145.70	430.51	664.53	757.02	2.43	2.68	2.74	2.61	19.2	56.9	87.8
SIUC	1,259	112,719	331,494	498,062	581,183	89.53	263.30	395.60	461.62	1.49	1.64	1.63	1.59	19.4	57.0	85.7
SIUE	2,602	105,532	320,644	494,684	578,905	40.56	123.23	190.12	222.48	0.68	0.77	0.78	0.77	18.2	55.4	85.5
UIC	3,571	321,349	694,106	949,908	1,101,268	89.99	194.37	266.01	308.39	1.50	1.21	1.10	1.06	29.2	63.0	86.3
UIS	1,045	57,324	90,978	234,121	267,439	54.86	87.06	224.04	255.92	0.91	0.54	0.92	0.88	21.4	34.0	87.5
UIUC	17,095	633,547	2,245,025	3,109,925	3,886,378	37.06	131.33	181.92	227.34	0.62	0.82	0.75	0.78	16.3	57.8	80.0
WIU	3,336	225,145	367,368	632,242	720,114	67.49	110.12	189.52	215.86	1.13	0.69	0.78	0.74	31.3	51.0	87.8
<b>Total</b>	<b>36,801</b>	<b>2,207,335</b>	<b>5,901,776</b>	<b>8,930,910</b>	<b>10,672,434</b>	<b>Average 59.98</b>	<b>160.37</b>	<b>242.68</b>	<b>290.00</b>							
<b>Upper Division</b>																
CSU	1,167	187,479	274,833	427,912	523,466	160.65	235.50	366.68	448.56	1.67	1.08	1.12	1.15	35.8	52.5	81.7
EIU	718	137,286	205,030	314,545	364,177	191.21	285.56	438.08	507.21	1.99	1.31	1.33	1.30	37.7	56.3	86.4
GSU	3,458	256,007	414,601	702,781	795,872	74.03	119.90	203.23	230.15	0.77	0.55	0.62	0.59	32.2	52.1	88.3
ISU	6,267	807,814	1,746,266	2,822,399	3,371,122	128.90	278.64	450.36	537.92	1.34	1.28	1.37	1.38	24.0	51.8	83.7
NEIU	4,740	452,922	707,864	1,304,234	1,564,232	95.55	149.34	275.15	330.01	0.99	0.68	0.84	0.85	29.0	45.3	83.4
NIU	7,177	843,754	2,800,147	4,363,499	4,970,804	117.56	390.16	607.98	692.60	1.22	1.79	1.85	1.77	17.0	56.3	87.8
SIUC	7,942	925,495	1,825,544	2,774,907	3,231,126	116.53	229.86	349.40	406.84	1.21	1.05	1.06	1.04	28.6	56.5	85.9
SIUE	4,486	415,041	832,744	1,213,001	1,419,516	92.52	185.63	270.40	316.43	0.96	0.85	0.82	0.81	29.2	58.7	85.5
UIC	8,430	1,099,077	2,050,958	2,738,283	3,174,605	130.38	243.29	324.83	376.58	1.36	1.11	0.99	0.96	34.6	64.6	86.3
UIS	9,225	497,815	775,616	2,028,659	2,317,366	53.96	84.08	219.91	251.20	0.56	0.38	0.67	0.64	21.5	33.5	87.5
UIUC	32,543	2,439,995	7,252,147	9,709,059	12,133,113	74.98	222.85	298.35	372.83	0.78	1.02	0.91	0.96	20.1	59.8	80.0
WIU	7,155	914,523	1,492,224	2,238,569	2,549,699	127.82	208.56	312.87	356.35	1.33	0.95	0.95	0.91	35.9	58.5	87.8
<b>Total</b>	<b>93,308</b>	<b>8,977,208</b>	<b>20,377,974</b>	<b>30,637,848</b>	<b>36,415,098</b>	<b>Average 96.21</b>	<b>218.39</b>	<b>328.35</b>	<b>390.27</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**09 Computer and Information Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	2,449	401,964	587,549	911,979	1,115,627	164.13	239.91	372.39	455.54	1.44	1.04	0.98	1.03	36.0	52.7	81.7
EIU	57	5,869	8,420	14,711	17,033	102.96	147.72	258.09	298.82	0.90	0.64	0.68	0.68	34.5	49.4	86.4
GSU	4,735	387,342	647,901	1,103,002	1,249,106	81.80	136.83	232.95	263.80	0.72	0.59	0.62	0.60	31.0	51.9	88.3
ISU	2,031	330,472	666,500	1,072,223	1,280,682	162.71	328.16	527.93	630.57	1.43	1.42	1.40	1.43	25.8	52.0	83.7
NEIU	2,685	320,404	506,873	882,008	1,057,835	119.33	188.78	328.49	393.98	1.05	0.82	0.87	0.89	30.3	47.9	83.4
NIU	5,127	658,633	2,079,297	3,227,797	3,677,037	128.46	405.56	629.57	717.19	1.13	1.76	1.66	1.62	17.9	56.5	87.8
SIUC	2,574	353,829	818,415	1,204,788	1,405,523	137.46	317.95	468.06	546.05	1.21	1.38	1.24	1.24	25.2	58.2	85.7
SIUE	524	101,781	257,735	348,124	407,393	194.24	491.86	664.36	777.47	1.71	2.13	1.76	1.76	25.0	63.3	85.5
UIC	2,612	627,487	1,292,868	1,638,868	1,900,007	240.23	494.97	627.44	727.41	2.11	2.14	1.66	1.65	33.0	68.0	86.3
UIS	23,421	1,913,369	3,038,347	6,631,108	7,574,811	81.69	129.73	283.13	323.42	0.72	0.56	0.75	0.73	25.3	40.1	87.5
UIUC	6,453	812,915	2,239,724	2,945,055	3,680,345	125.97	347.08	456.39	570.33	1.11	1.50	1.21	1.29	22.1	60.9	80.0
WIU	2,541	374,353	610,831	896,358	1,020,939	147.33	240.39	352.76	401.79	1.29	1.04	0.93	0.91	36.7	59.8	87.8
<b>Total</b>	<b>55,209</b>	<b>6,288,418</b>	<b>12,754,460</b>	<b>20,876,021</b>	<b>24,386,338</b>	<b>Average 113.90</b>	<b>231.02</b>	<b>378.13</b>	<b>441.71</b>							
<b>Graduate II</b>																
ISU	9	911	1,954	3,187	3,807	101.22	217.11	354.11	423.00	0.51	0.44	0.55	0.54	23.9	51.3	83.7
NIU	24	8,309	17,264	25,663	29,235	346.21	719.33	1,069.29	1,218.13	1.76	1.45	1.67	1.56	28.4	59.1	87.8
SIUC	349	52,858	146,542	210,657	245,755	151.46	419.89	603.60	704.17	0.77	0.85	0.94	0.90	21.5	59.6	85.7
SIUE	9	1,807	11,045	14,494	16,962	200.78	1,227.22	1,610.44	1,884.67	1.02	2.48	2.51	2.41	10.7	65.1	85.4
UIC	2,504	717,218	1,657,481	2,073,780	2,404,219	286.43	661.93	828.19	960.15	1.45	1.34	1.29	1.23	29.8	68.9	86.3
UIUC	8,038	1,371,709	3,585,805	4,680,965	5,849,658	170.65	446.11	582.35	727.75	0.87	0.90	0.91	0.93	23.4	61.3	80.0
<b>Total</b>	<b>10,933</b>	<b>2,152,812</b>	<b>5,420,091</b>	<b>7,008,746</b>	<b>8,549,636</b>	<b>Average 196.91</b>	<b>495.76</b>	<b>641.06</b>	<b>782.00</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**09 Computer and Information Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	3,997	650,627	952,074	1,479,540	1,809,926	162.78	238.20	370.16	452.82	1.63	1.05	1.08	1.11	35.9	52.6	81.7
EIU	836	146,565	218,543	339,884	393,515	175.32	261.42	406.56	470.71	1.75	1.15	1.18	1.15	37.2	55.5	86.4
GSU	8,231	645,226	1,065,309	1,817,716	2,058,491	78.39	129.43	220.84	250.09	0.78	0.57	0.64	0.61	31.3	51.8	88.3
ISU	12,431	1,437,405	3,206,056	5,194,615	6,204,538	115.63	257.91	417.88	499.12	1.16	1.14	1.22	1.22	23.2	51.7	83.7
NEIU	8,928	900,151	1,409,087	2,559,085	3,069,236	100.82	157.83	286.64	343.78	1.01	0.70	0.83	0.84	29.3	45.9	83.4
NIU	14,114	1,770,911	5,665,591	8,803,808	10,029,109	125.47	401.42	623.76	710.58	1.25	1.77	1.81	1.74	17.7	56.5	87.8
SIUC	12,124	1,444,901	3,121,995	4,688,414	5,463,587	119.18	257.51	386.71	450.64	1.19	1.14	1.12	1.11	26.4	57.1	85.8
SIUE	7,621	624,161	1,422,168	2,070,303	2,422,776	81.90	186.61	271.66	317.91	0.82	0.82	0.79	0.78	25.8	58.7	85.5
UIC	17,117	2,765,131	5,695,413	7,400,839	8,580,099	161.54	332.73	432.37	501.26	1.62	1.47	1.26	1.23	32.2	66.4	86.3
UIS	33,691	2,468,508	3,904,941	8,893,888	10,159,616	73.27	115.90	263.98	301.55	0.73	0.51	0.77	0.74	24.3	38.4	87.5
UIUC	64,129	5,258,166	15,322,701	20,445,004	25,549,494	81.99	238.94	318.81	398.41	0.82	1.05	0.93	0.98	20.6	60.0	80.0
WIU	13,032	1,514,021	2,470,423	3,767,169	4,290,752	116.18	189.57	289.07	329.25	1.16	0.84	0.84	0.81	35.3	57.6	87.8
<b>Total</b>	196,251	19,625,773	44,454,301	67,460,265	80,031,139	<b>Average</b> 100.00	226.52	343.74	407.80							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**10 Teacher Education**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	513	135,127	202,425	293,735	359,327	263.41	394.59	572.58	700.44	3.45	1.49	1.44	1.47	37.6	56.3	81.7
EIU	2,015	174,421	283,389	501,429	580,551	86.56	140.64	248.85	288.11	1.13	0.53	0.63	0.60	30.0	48.8	86.4
GSU	3	800	1,378	2,378	2,693	266.67	459.33	792.67	897.67	3.49	1.73	2.00	1.88	29.7	51.2	88.3
ISU	11,682	816,068	2,111,462	3,469,581	4,144,128	69.86	180.74	297.00	354.74	0.91	0.68	0.75	0.74	19.7	51.0	83.7
NEIU	2,043	216,637	373,504	654,654	785,158	106.04	182.82	320.44	384.32	1.39	0.69	0.81	0.81	27.6	47.6	83.4
NIU	4,105	244,078	623,472	1,125,068	1,281,653	59.46	151.88	274.07	312.22	0.78	0.57	0.69	0.65	19.0	48.6	87.8
SIUC	4,192	243,449	678,290	1,089,315	1,269,595	58.07	161.81	259.86	302.86	0.76	0.61	0.65	0.63	19.2	53.4	85.8
SIUE	2,328	89,774	249,917	397,048	464,646	38.56	107.35	170.55	199.59	0.50	0.41	0.43	0.42	19.3	53.8	85.5
UIC	1,306	110,410	190,544	271,284	314,511	84.54	145.90	207.72	240.82	1.11	0.55	0.52	0.50	35.1	60.6	86.3
UIS	523	54,954	188,857	315,654	360,576	105.07	361.10	603.54	689.44	1.38	1.36	1.52	1.45	15.2	52.4	87.5
UIUC	2,732	321,600	3,826,210	4,907,943	6,133,305	117.72	1,400.52	1,796.47	2,244.99	1.54	5.29	4.52	4.71	5.2	62.4	80.0
WIU	3,080	230,514	415,481	679,338	773,755	74.84	134.90	220.56	251.22	0.98	0.51	0.56	0.53	29.8	53.7	87.8
<b>Total</b>	<b>34,522</b>	<b>2,637,832</b>	<b>9,144,929</b>	<b>13,707,427</b>	<b>16,469,898</b>	<b>Average</b>	<b>76.41</b>	<b>264.90</b>	<b>397.06</b>	<b>477.08</b>						
<b>Upper Division</b>																
CSU	3,422	957,565	1,458,556	2,099,603	2,568,451	279.83	426.23	613.56	750.57	2.59	1.90	1.73	1.79	37.3	56.8	81.7
EIU	15,310	1,913,936	2,950,112	4,850,497	5,615,866	125.01	192.69	316.82	366.81	1.16	0.86	0.89	0.87	34.1	52.5	86.4
GSU	2,742	593,890	1,003,079	1,411,422	1,598,379	216.59	365.82	514.74	582.92	2.00	1.63	1.45	1.39	37.2	62.8	88.3
ISU	39,529	4,036,072	10,155,382	16,456,390	19,655,796	102.10	256.91	416.31	497.25	0.94	1.15	1.17	1.19	20.5	51.7	83.7
NEIU	14,958	2,028,019	3,548,812	5,894,165	7,069,159	135.58	237.25	394.05	472.60	1.25	1.06	1.11	1.13	28.7	50.2	83.4
NIU	15,090	1,028,315	2,391,367	4,275,161	4,870,172	68.15	158.47	283.31	322.74	0.63	0.71	0.80	0.77	21.1	49.1	87.8
SIUC	11,554	864,098	2,244,845	3,516,854	4,107,244	74.79	194.29	304.38	355.48	0.69	0.87	0.86	0.85	21.0	54.7	85.6
SIUE	6,408	443,021	1,043,934	1,554,254	1,818,868	69.14	162.91	242.55	283.84	0.64	0.73	0.68	0.68	24.4	57.4	85.5
UIC	3,985	398,495	694,869	964,197	1,117,834	100.00	174.37	241.96	280.51	0.93	0.78	0.68	0.67	35.6	62.2	86.3
UIS	800	79,496	263,874	448,203	511,989	99.37	329.84	560.25	639.99	0.92	1.47	1.58	1.53	15.5	51.5	87.5
UIUC	8,452	622,286	1,541,967	2,087,133	2,608,226	73.63	182.44	246.94	308.59	0.68	0.82	0.70	0.74	23.9	59.1	80.0
WIU	9,063	1,226,234	2,092,436	3,088,999	3,518,328	135.30	230.88	340.84	388.21	1.25	1.03	0.96	0.93	34.9	59.5	87.8
<b>Total</b>	<b>131,313</b>	<b>14,191,427</b>	<b>29,389,233</b>	<b>46,646,878</b>	<b>55,060,312</b>	<b>Average</b>	<b>108.07</b>	<b>223.81</b>	<b>355.23</b>	<b>419.31</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**10 Teacher Education**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	2,235	519,465	774,972	1,141,339	1,396,205	232.42	346.74	510.67	624.70	1.31	1.02	1.02	1.06	37.2	55.5	81.7
EIU	1,226	384,004	776,452	1,093,841	1,266,440	313.22	633.32	892.20	1,032.99	1.77	1.87	1.78	1.76	30.3	61.3	86.4
GSU	1,816	414,572	666,538	937,724	1,061,935	228.29	367.04	516.37	584.77	1.29	1.08	1.03	0.99	39.0	62.8	88.3
ISU	1,779	308,924	632,190	1,014,982	1,212,312	173.65	355.36	570.54	681.46	0.98	1.05	1.14	1.16	25.5	52.1	83.7
NEIU	6,688	1,388,165	2,612,020	4,021,966	4,823,740	207.56	390.55	601.37	721.25	1.17	1.15	1.20	1.23	28.8	54.1	83.4
NIU	6,966	841,178	1,707,726	2,819,690	3,212,130	120.75	245.15	404.78	461.12	0.68	0.72	0.81	0.78	26.2	53.2	87.8
SIUC	3,285	452,382	906,134	1,355,025	1,581,495	137.71	275.84	412.49	481.43	0.78	0.81	0.82	0.82	28.6	57.3	85.7
SIUE	1,099	155,313	275,176	377,856	442,187	141.32	250.39	343.82	402.35	0.80	0.74	0.69	0.68	35.1	62.2	85.5
UIC	3,581	434,709	1,097,169	1,434,862	1,663,495	121.39	306.39	400.69	464.53	0.69	0.90	0.80	0.79	26.1	66.0	86.3
UIS	196	22,037	68,147	114,654	130,971	112.43	347.69	584.97	668.22	0.64	1.03	1.17	1.14	16.8	52.0	87.5
UIUC	1,555	210,339	472,947	624,746	780,726	135.27	304.15	401.77	502.07	0.76	0.90	0.80	0.85	26.9	60.6	80.0
WIU	2,814	746,961	1,268,242	1,734,210	1,975,239	265.44	450.69	616.28	701.93	1.50	1.33	1.23	1.19	37.8	64.2	87.8
<b>Total</b>	<b>33,240</b>	<b>5,878,049</b>	<b>11,257,713</b>	<b>16,670,895</b>	<b>19,546,875</b>	<b>Average 176.84</b>	<b>338.68</b>	<b>501.53</b>	<b>588.05</b>							
<b>Graduate II</b>																
CSU	3	819	1,223	1,778	2,175	273.00	407.67	592.67	725.00	1.73	1.09	1.13	1.17	37.7	56.2	81.7
GSU	30	3,279	5,821	10,056	11,388	109.30	194.03	335.20	379.60	0.69	0.52	0.64	0.61	28.8	51.1	88.3
ISU	338	97,038	181,960	289,723	346,050	287.09	538.34	857.17	1,023.82	1.82	1.44	1.63	1.65	28.0	52.6	83.7
NIU	324	32,759	74,006	123,549	140,745	101.11	228.41	381.32	434.40	0.64	0.61	0.73	0.70	23.3	52.6	87.8
SIUC	802	84,644	174,468	266,140	309,389	105.54	217.54	331.85	385.77	0.67	0.58	0.63	0.62	27.4	56.4	86.0
UIC	979	179,239	393,117	504,292	584,647	183.08	401.55	515.11	597.19	1.16	1.08	0.98	0.96	30.7	67.2	86.3
UIUC	469	65,592	267,855	347,709	434,522	139.86	571.12	741.38	926.49	0.89	1.53	1.41	1.49	15.1	61.6	80.0
WIU	12	3,320	5,523	7,539	8,587	276.67	460.25	628.25	715.58	1.75	1.23	1.20	1.15	38.7	64.3	87.8
<b>Total</b>	<b>2,957</b>	<b>466,690</b>	<b>1,103,973</b>	<b>1,550,786</b>	<b>1,837,503</b>	<b>Average 157.83</b>	<b>373.34</b>	<b>524.45</b>	<b>621.41</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**10 Teacher Education**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	6,173	1,612,976	2,437,176	3,536,455	4,326,158	261.30	394.81	572.89	700.82	2.28	1.57	1.47	1.52	37.3	56.3	81.7
EIU	18,551	2,472,361	4,009,953	6,445,767	7,462,857	133.27	216.16	347.46	402.29	1.16	0.86	0.89	0.87	33.1	53.7	86.4
GSU	4,591	1,012,541	1,676,816	2,361,580	2,674,395	220.55	365.24	514.39	582.53	1.92	1.45	1.32	1.27	37.9	62.7	88.3
ISU	53,328	5,258,102	13,080,994	21,230,676	25,358,286	98.60	245.29	398.11	475.52	0.86	0.97	1.02	1.03	20.7	51.6	83.7
NEIU	23,689	3,632,821	6,534,336	10,570,785	12,678,057	153.35	275.84	446.23	535.19	1.34	1.09	1.15	1.16	28.7	51.5	83.4
NIU	26,485	2,146,330	4,796,571	8,343,468	9,504,700	81.04	181.11	315.03	358.87	0.71	0.72	0.81	0.78	22.6	50.5	87.8
SIUC	19,833	1,644,573	4,003,737	6,227,334	7,267,723	82.92	201.87	313.99	366.45	0.72	0.80	0.81	0.80	22.6	55.1	85.7
SIUE	9,835	688,108	1,569,027	2,329,158	2,725,701	69.97	159.54	236.82	277.14	0.61	0.63	0.61	0.60	25.2	57.6	85.5
UIC	9,851	1,122,853	2,375,699	3,174,635	3,680,487	113.98	241.16	322.27	373.62	0.99	0.96	0.83	0.81	30.5	64.5	86.3
UIS	1,519	156,487	520,878	878,511	1,003,536	103.02	342.91	578.35	660.66	0.90	1.36	1.49	1.44	15.6	51.9	87.5
UIUC	13,208	1,219,817	6,108,979	7,967,531	9,956,779	92.35	462.52	603.24	753.84	0.81	1.84	1.55	1.64	12.3	61.4	80.0
WIU	14,969	2,207,029	3,781,682	5,510,086	6,275,909	147.44	252.63	368.10	419.26	1.29	1.00	0.95	0.91	35.2	60.3	87.8
<b>Total</b>	<b>202,032</b>	<b>23,173,998</b>	<b>50,895,848</b>	<b>78,575,986</b>	<b>92,914,588</b>	<b>Average</b>	<b>114.70</b>	<b>251.92</b>	<b>388.93</b>	<b>459.90</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**11 Education, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	66	19,217	33,971	48,056	58,787	291.17	514.71	728.12	890.71	3.39	3.12	2.70	2.82	32.7	57.8	81.7
EIU	714	64,104	95,811	171,663	198,750	89.78	134.19	240.42	278.36	1.04	0.81	0.89	0.88	32.3	48.2	86.4
GSU	18	2,460	3,932	5,890	6,669	136.67	218.44	327.22	370.50	1.59	1.33	1.21	1.17	36.9	59.0	88.3
ISU	105	11,823	30,831	49,752	59,424	112.60	293.63	473.83	565.94	1.31	1.78	1.76	1.79	19.9	51.9	83.7
NEIU	1,449	150,650	228,987	415,734	498,610	103.97	158.03	286.91	344.11	1.21	0.96	1.06	1.09	30.2	45.9	83.4
NIU	5,844	399,756	691,862	1,327,383	1,512,127	68.40	118.39	227.14	258.75	0.80	0.72	0.84	0.82	26.4	45.8	87.8
SIUC	2,999	159,776	366,760	624,738	729,475	53.28	122.29	208.32	243.24	0.62	0.74	0.77	0.77	21.9	50.3	85.6
SIUE	770	52,824	213,762	297,315	347,933	68.60	277.61	386.12	451.86	0.80	1.68	1.43	1.43	15.2	61.4	85.5
UIC	8	467	1,386	1,926	2,233	58.38	173.25	240.75	279.13	0.68	1.05	0.89	0.89	20.9	62.1	86.3
UIUC	2,004	226,434	429,427	576,053	719,876	112.99	214.28	287.45	359.22	1.31	1.30	1.07	1.14	31.5	59.7	80.0
WIU	979	198,810	368,014	511,598	582,703	203.07	375.91	522.57	595.20	2.36	2.28	1.94	1.89	34.1	63.2	87.8
<b>Total</b>	<b>14,956</b>	<b>1,286,321</b>	<b>2,464,743</b>	<b>4,030,108</b>	<b>4,716,587</b>	<b>Average</b>	<b>86.01</b>	<b>164.80</b>	<b>269.46</b>	<b>315.36</b>						
<b>Upper Division</b>																
CSU	466	135,651	239,794	339,213	414,961	291.10	514.58	727.92	890.47	2.50	2.33	2.15	2.24	32.7	57.8	81.7
EIU	5,241	560,683	848,542	1,449,746	1,678,504	106.98	161.90	276.62	320.26	0.92	0.73	0.82	0.81	33.4	50.6	86.4
GSU	799	178,755	271,289	480,123	543,721	223.72	339.54	600.90	680.50	1.92	1.54	1.77	1.71	32.9	49.9	88.3
ISU	3,678	429,016	1,060,799	1,712,725	2,045,709	116.64	288.42	465.67	556.20	1.00	1.31	1.38	1.40	21.0	51.9	83.7
NEIU	204	26,721	48,341	80,305	96,315	130.99	236.97	393.65	472.13	1.13	1.08	1.16	1.19	27.7	50.2	83.4
NIU	10,333	692,407	1,277,362	2,422,750	2,759,944	67.01	123.62	234.47	267.10	0.58	0.56	0.69	0.67	25.1	46.3	87.8
SIUC	5,203	729,256	1,173,574	1,770,495	2,052,580	140.16	225.56	340.28	394.50	1.20	1.02	1.01	0.99	35.5	57.2	86.3
SIUE	6,185	582,811	1,221,212	1,757,564	2,056,792	94.23	197.45	284.17	332.55	0.81	0.90	0.84	0.84	28.3	59.4	85.5
UIC	438	53,511	136,612	178,405	206,832	122.17	311.90	407.32	472.22	1.05	1.42	1.20	1.19	25.9	66.0	86.3
UIS	16	3,159	5,503	9,276	10,596	197.44	343.94	579.75	662.25	1.70	1.56	1.71	1.67	29.8	51.9	87.5
UIUC	6,332	821,724	1,734,340	2,300,353	2,874,680	129.77	273.90	363.29	453.99	1.11	1.24	1.07	1.14	28.6	60.3	80.0
WIU	2,566	613,606	1,120,258	1,535,999	1,749,481	239.13	436.58	598.60	681.79	2.05	1.98	1.77	1.71	35.1	64.0	87.8
<b>Total</b>	<b>41,461</b>	<b>4,827,300</b>	<b>9,137,626</b>	<b>14,036,954</b>	<b>16,490,115</b>	<b>Average</b>	<b>116.43</b>	<b>220.39</b>	<b>338.56</b>	<b>397.73</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**11 Education, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	1,271	569,585	858,887	1,190,367	1,456,180	448.14	675.76	936.56	1,145.70	2.42	1.84	1.74	1.82	39.1	59.0	81.7
EIU	5,145	1,079,089	1,481,627	2,270,183	2,628,400	209.74	287.97	441.24	510.86	1.13	0.78	0.82	0.81	41.1	56.4	86.4
GSU	1,325	379,023	614,089	888,935	1,006,683	286.06	463.46	670.89	759.76	1.54	1.26	1.25	1.21	37.7	61.0	88.3
ISU	3,175	578,806	1,494,275	2,384,774	2,848,415	182.30	470.64	751.11	897.14	0.98	1.28	1.40	1.42	20.3	52.5	83.7
NEIU	4,401	867,266	1,580,126	2,459,056	2,949,265	197.06	359.04	558.75	670.14	1.06	0.98	1.04	1.06	29.4	53.6	83.4
NIU	10,623	1,625,601	3,012,293	4,871,794	5,549,843	153.03	283.56	458.61	522.44	0.83	0.77	0.85	0.83	29.3	54.3	87.8
SIUC	2,753	489,468	904,793	1,325,962	1,545,989	177.79	328.66	481.64	561.57	0.96	0.89	0.90	0.89	31.7	58.5	85.8
SIUE	3,128	465,755	1,272,348	1,746,530	2,043,878	148.90	406.76	558.35	653.41	0.80	1.11	1.04	1.04	22.8	62.3	85.5
UIC	3,308	660,871	1,798,221	2,268,970	2,630,511	199.78	543.60	685.90	795.20	1.08	1.48	1.28	1.26	25.1	68.4	86.3
UIS	1,988	374,645	716,076	1,197,358	1,367,759	188.45	360.20	602.29	688.01	1.02	0.98	1.12	1.09	27.4	52.4	87.5
UIUC	6,900	884,316	2,343,637	3,083,883	3,853,834	128.16	339.66	446.94	558.53	0.69	0.92	0.83	0.89	22.9	60.8	80.0
WIU	6,219	1,341,147	2,395,687	3,322,450	3,784,224	215.65	385.22	534.24	608.49	1.16	1.05	0.99	0.97	35.4	63.3	87.8
<b>Total</b>	<b>50,236</b>	<b>9,315,572</b>	<b>18,472,059</b>	<b>27,010,262</b>	<b>31,664,981</b>	<b>Average 185.44</b>	<b>367.71</b>	<b>537.67</b>	<b>630.32</b>							
<b>Graduate II</b>																
CSU	598	286,962	423,558	585,241	715,928	479.87	708.29	978.66	1,197.20	2.30	1.49	1.47	1.52	40.1	59.2	81.7
GSU	444	51,933	92,961	136,038	154,057	116.97	209.37	306.39	346.98	0.56	0.44	0.46	0.44	33.7	60.3	88.3
ISU	2,178	513,767	1,233,733	1,962,813	2,344,418	235.89	566.45	901.20	1,076.41	1.13	1.19	1.35	1.37	21.9	52.6	83.7
NIU	5,240	1,309,397	2,298,625	3,542,079	4,035,061	249.88	438.67	675.97	770.05	1.20	0.92	1.01	0.98	32.5	57.0	87.8
SIUC	1,965	205,275	419,333	646,705	754,533	104.47	213.40	329.11	383.99	0.50	0.45	0.49	0.49	27.2	55.6	85.7
SIUE	228	47,723	115,894	156,298	182,908	209.31	508.31	685.52	802.23	1.00	1.07	1.03	1.02	26.1	63.4	85.5
UIC	3,558	952,165	2,600,424	3,241,592	3,758,112	267.61	730.87	911.07	1,056.24	1.28	1.53	1.37	1.34	25.3	69.2	86.3
UIS	4	759	1,391	2,340	2,673	189.75	347.75	585.00	668.25	0.91	0.73	0.88	0.85	28.4	52.0	87.5
UIUC	5,660	727,776	2,317,059	3,031,648	3,788,558	128.58	409.37	535.63	669.36	0.62	0.86	0.80	0.85	19.2	61.2	80.0
WIU	1,131	295,233	514,502	702,994	800,700	261.04	454.91	621.57	707.96	1.25	0.95	0.93	0.90	36.9	64.3	87.8
<b>Total</b>	<b>21,006</b>	<b>4,390,990</b>	<b>10,017,480</b>	<b>14,007,748</b>	<b>16,536,948</b>	<b>Average 209.04</b>	<b>476.89</b>	<b>666.85</b>	<b>787.25</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**11 Education, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	2,401	1,011,415	1,556,210	2,162,877	2,645,856	421.25	648.15	900.82	1,101.98	2.71	2.06	1.95	2.03	38.2	58.8	81.7
EIU	11,100	1,703,876	2,425,980	3,891,592	4,505,654	153.50	218.56	350.59	405.91	0.99	0.70	0.76	0.75	37.8	53.8	86.4
GSU	2,586	612,171	982,271	1,510,986	1,711,130	236.73	379.84	584.29	661.69	1.52	1.21	1.26	1.22	35.8	57.4	88.3
ISU	9,136	1,533,412	3,819,638	6,110,064	7,297,966	167.84	418.09	668.79	798.81	1.08	1.33	1.44	1.47	21.0	52.3	83.7
NEIU	6,054	1,044,637	1,857,454	2,955,095	3,544,190	172.55	306.81	488.12	585.43	1.11	0.98	1.05	1.08	29.5	52.4	83.4
NIU	32,040	4,027,161	7,280,142	12,164,006	13,856,975	125.69	227.22	379.65	432.49	0.81	0.72	0.82	0.80	29.1	52.5	87.8
SIUC	12,920	1,583,775	2,864,460	4,367,900	5,082,577	122.58	221.71	338.07	393.39	0.79	0.71	0.73	0.72	31.2	56.4	85.9
SIUE	10,311	1,149,113	2,823,216	3,957,707	4,631,511	111.45	273.81	383.83	449.18	0.72	0.87	0.83	0.83	24.8	61.0	85.5
UIC	7,312	1,667,014	4,536,643	5,690,893	6,597,688	227.98	620.44	778.29	902.31	1.47	1.98	1.68	1.66	25.3	68.8	86.3
UIS	2,008	378,563	722,970	1,208,974	1,381,028	188.53	360.04	602.08	687.76	1.21	1.15	1.30	1.26	27.4	52.4	87.5
UIUC	20,896	2,660,250	6,824,463	8,991,937	11,236,948	127.31	326.59	430.32	537.76	0.82	1.04	0.93	0.99	23.7	60.7	80.0
WIU	10,895	2,448,796	4,398,461	6,073,041	6,917,108	224.76	403.71	557.42	634.89	1.45	1.29	1.20	1.17	35.4	63.6	87.8
<b>Total</b>	<b>127,659</b>	<b>19,820,183</b>	<b>40,091,908</b>	<b>59,085,072</b>	<b>69,408,631</b>	<b>Average 155.26</b>	<b>314.05</b>	<b>462.84</b>	<b>543.70</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**12 Engineering**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
NIU	2,018	236,137	586,049	944,837	1,076,339	117.02	290.41	468.20	533.37	0.88	0.91	1.10	1.03	21.9	54.4	87.8
SIUC	1,536	143,413	535,494	781,547	911,760	93.37	348.63	508.82	593.59	0.70	1.09	1.19	1.15	15.7	58.7	85.7
SIUE	2,718	186,551	643,572	913,792	1,069,366	68.64	236.78	336.20	393.44	0.51	0.74	0.79	0.76	17.4	60.2	85.5
UIC	4,403	634,902	2,582,113	3,246,864	3,764,224	144.20	586.44	737.42	854.92	1.08	1.84	1.73	1.65	16.9	68.6	86.3
UIUC	25,907	3,691,725	7,340,649	9,723,043	12,150,588	142.50	283.35	375.31	469.01	1.07	0.89	0.88	0.90	30.4	60.4	80.0
WIU	222	25,295	66,067	94,227	107,323	113.94	297.60	424.45	483.44	0.85	0.93	0.99	0.93	23.6	61.6	87.8
<b>Total</b>	<b>36,804</b>	<b>4,918,023</b>	<b>11,753,944</b>	<b>15,704,310</b>	<b>19,079,600</b>	<b>Average</b>	<b>133.63</b>	<b>319.37</b>	<b>426.70</b>	<b>518.41</b>						
<b>Upper Division</b>																
NIU	15,227	1,140,333	3,611,199	5,992,986	6,827,082	74.89	237.16	393.58	448.35	0.48	0.72	0.88	0.83	16.7	52.9	87.8
SIUC	12,615	1,719,299	3,734,611	5,536,744	6,459,225	136.29	296.05	438.90	512.03	0.87	0.90	0.98	0.95	26.6	57.8	85.7
SIUE	11,147	1,140,866	2,787,242	3,937,825	4,608,244	102.35	250.04	353.26	413.41	0.65	0.76	0.79	0.77	24.8	60.5	85.5
UIC	33,637	6,500,334	10,636,100	13,874,939	16,085,790	193.25	316.20	412.49	478.22	1.23	0.96	0.93	0.89	40.4	66.1	86.3
UIUC	90,450	15,084,685	32,748,083	43,003,052	53,739,595	166.77	362.06	475.43	594.14	1.06	1.10	1.07	1.10	28.1	60.9	80.0
WIU	1,050	240,801	628,939	842,218	959,274	229.33	598.99	802.11	913.59	1.46	1.82	1.80	1.69	25.1	65.6	87.8
<b>Total</b>	<b>164,126</b>	<b>25,826,318</b>	<b>54,146,174</b>	<b>73,187,764</b>	<b>88,679,210</b>	<b>Average</b>	<b>157.36</b>	<b>329.91</b>	<b>445.92</b>	<b>540.31</b>						
<b>Graduate I</b>																
NIU	4,523	474,855	1,199,902	1,958,455	2,231,031	104.99	265.29	433.00	493.26	0.60	0.63	0.77	0.73	21.3	53.8	87.8
SIUC	4,766	794,646	2,062,151	2,957,665	3,450,443	166.73	432.68	620.58	723.97	0.95	1.02	1.11	1.07	23.0	59.8	85.7
SIUE	3,413	660,485	1,540,025	2,089,031	2,444,691	193.52	451.22	612.08	716.29	1.10	1.06	1.09	1.06	27.0	63.0	85.5
UIC	15,308	3,393,035	7,588,826	9,619,002	11,151,706	221.65	495.74	628.36	728.49	1.26	1.17	1.12	1.07	30.4	68.1	86.3
UIUC	35,287	5,794,027	14,452,551	18,909,515	23,630,641	164.20	409.57	535.88	669.67	0.93	0.97	0.95	0.99	24.5	61.2	80.0
WIU	9	975	2,547	3,655	4,163	108.33	283.00	406.11	462.56	0.62	0.67	0.72	0.68	23.4	61.2	87.8
<b>Total</b>	<b>63,306</b>	<b>11,118,023</b>	<b>26,846,002</b>	<b>35,537,323</b>	<b>42,912,675</b>	<b>Average</b>	<b>175.62</b>	<b>424.07</b>	<b>561.36</b>	<b>677.86</b>						
<b>Graduate II</b>																
NIU	13	3,865	7,524	11,339	12,917	297.31	578.77	872.23	993.62	1.33	1.15	1.33	1.24	29.9	58.2	87.8
SIUC	1,756	190,602	638,877	928,957	1,083,731	108.54	363.83	529.02	617.16	0.49	0.72	0.81	0.77	17.6	59.0	85.7
SIUE	151	63,616	184,055	241,557	282,683	421.30	1,218.91	1,599.72	1,872.07	1.89	2.42	2.45	2.33	22.5	65.1	85.5
UIC	8,766	2,929,188	4,568,892	5,776,625	6,697,079	334.15	521.21	658.98	763.98	1.50	1.04	1.01	0.95	43.7	68.2	86.3
UIUC	37,564	7,581,801	18,881,722	24,577,729	30,714,034	201.84	502.65	654.29	817.65	0.90	1.00	1.00	1.02	24.7	61.5	80.0
<b>Total</b>	<b>48,250</b>	<b>10,769,072</b>	<b>24,281,070</b>	<b>31,536,207</b>	<b>38,790,444</b>	<b>Average</b>	<b>223.19</b>	<b>503.23</b>	<b>653.60</b>	<b>803.95</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**12 Engineering**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
NIU	21,781	1,855,190	5,404,674	8,907,617	10,147,369	85.17	248.14	408.96	465.88	0.51	0.66	0.82	0.77	18.3	53.3	87.8
SIUC	20,673	2,847,960	6,971,133	10,204,913	11,905,159	137.76	337.21	493.63	575.88	0.82	0.90	0.99	0.95	23.9	58.6	85.7
SIUE	17,429	2,051,518	5,154,894	7,182,205	8,404,984	117.71	295.77	412.08	482.24	0.70	0.79	0.83	0.80	24.4	61.3	85.5
UIC	62,114	13,457,459	25,375,931	32,517,430	37,698,799	216.66	408.54	523.51	606.93	1.29	1.09	1.05	1.00	35.7	67.3	86.3
UIUC	189,208	32,152,238	73,423,005	96,213,339	120,234,858	169.93	388.05	508.51	635.46	1.01	1.04	1.02	1.05	26.7	61.1	80.0
WIU	1,281	267,071	697,553	940,100	1,070,760	208.49	544.54	733.88	835.88	1.24	1.45	1.47	1.38	24.9	65.1	87.8
<b>Total</b>	312,486	52,631,436	117,027,190	155,965,604	189,461,929	<b>Average</b> 168.43	374.50	499.11	606.31							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**13 Engineering Technologies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	576	100,315	167,783	256,649	297,146	174.16	291.29	445.57	515.88	1.41	1.13	1.10	1.09	33.8	56.5	86.4
ISU	1,798	260,530	477,746	773,315	923,661	144.90	265.71	430.10	513.72	1.17	1.03	1.07	1.09	28.2	51.7	83.7
NIU	973	103,477	201,326	341,710	389,269	106.35	206.91	351.19	400.07	0.86	0.80	0.87	0.85	26.6	51.7	87.8
SIUC	1,617	170,776	469,657	697,484	813,599	105.61	290.45	431.34	503.15	0.86	1.12	1.07	1.07	21.0	57.7	85.7
SIUE	183	16,856	62,741	86,496	101,222	92.11	342.85	472.66	553.13	0.75	1.33	1.17	1.17	16.7	62.0	85.5
WIU	726	73,279	140,204	213,097	242,714	100.94	193.12	293.52	334.32	0.82	0.75	0.73	0.71	30.2	57.8	87.8
<b>Total</b>	<b>5,873</b>	<b>725,233</b>	<b>1,519,457</b>	<b>2,368,751</b>	<b>2,767,611</b>	<b>Average</b>	<b>123.49</b>	<b>258.72</b>	<b>403.33</b>	<b>471.24</b>						
<b>Upper Division</b>																
EIU	2,531	452,958	731,137	1,119,750	1,296,438	178.96	288.87	442.41	512.22	1.49	1.21	1.18	1.17	34.9	56.4	86.4
ISU	6,287	1,037,958	1,798,819	2,905,000	3,469,782	165.10	286.12	462.06	551.90	1.38	1.19	1.23	1.26	29.9	51.8	83.7
NIU	5,981	455,371	979,547	1,738,927	1,980,949	76.14	163.78	290.74	331.21	0.63	0.68	0.78	0.76	23.0	49.4	87.8
SIUC	11,436	1,204,508	2,706,629	4,086,518	4,752,202	105.33	236.68	357.34	415.55	0.88	0.99	0.95	0.95	25.3	57.0	86.0
SIUE	1,686	175,313	445,498	626,379	733,021	103.98	264.23	371.52	434.77	0.87	1.10	0.99	0.99	23.9	60.8	85.5
WIU	1,641	218,792	418,614	609,116	693,775	133.33	255.10	371.19	422.78	1.11	1.07	0.99	0.97	31.5	60.3	87.8
<b>Total</b>	<b>29,562</b>	<b>3,544,900</b>	<b>7,080,244</b>	<b>11,085,690</b>	<b>12,926,167</b>	<b>Average</b>	<b>119.91</b>	<b>239.50</b>	<b>375.00</b>	<b>437.26</b>						
<b>Graduate I</b>																
EIU	2,767	689,776	1,021,453	1,514,238	1,753,173	249.29	369.16	547.25	633.60	1.18	1.10	1.07	1.07	39.3	58.3	86.4
ISU	1,448	268,029	453,845	731,020	873,143	185.10	313.43	504.85	603.00	0.88	0.94	0.99	1.02	30.7	52.0	83.7
NIU	798	145,630	254,645	405,713	462,180	182.49	319.10	508.41	579.17	0.87	0.95	1.00	0.98	31.5	55.1	87.8
SIUC	855	149,161	240,601	358,600	418,347	174.46	281.40	419.42	489.29	0.83	0.84	0.82	0.83	35.7	57.5	85.7
SIUE	15	2,721	11,288	14,996	17,549	181.40	752.53	999.73	1,169.93	0.86	2.25	1.96	1.97	15.5	64.3	85.5
WIU	300	45,680	87,398	124,975	142,345	152.27	291.33	416.58	474.48	0.72	0.87	0.82	0.80	32.1	61.4	87.8
<b>Total</b>	<b>6,183</b>	<b>1,300,997</b>	<b>2,069,230</b>	<b>3,149,542</b>	<b>3,666,737</b>	<b>Average</b>	<b>210.42</b>	<b>334.66</b>	<b>509.39</b>	<b>593.04</b>						
<b>Graduate II</b>																
ISU	9	1,982	3,327	5,337	6,375	220.22	369.67	593.00	708.33	1.31	1.36	1.39	1.41	31.1	52.2	83.7
SIUC	15	2,054	3,174	4,899	5,715	136.93	211.60	326.60	381.00	0.81	0.78	0.77	0.76	35.9	55.5	85.7
<b>Total</b>	<b>24</b>	<b>4,036</b>	<b>6,501</b>	<b>10,236</b>	<b>12,090</b>	<b>Average</b>	<b>168.17</b>	<b>270.88</b>	<b>426.50</b>	<b>503.75</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**13 Engineering Technologies**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
EIU	5,874	1,243,049	1,920,373	2,890,637	3,346,757	211.62	326.93	492.11	569.76	1.58	1.28	1.23	1.22	37.1	57.4	86.4
ISU	9,542	1,568,499	2,733,737	4,414,672	5,272,961	164.38	286.50	462.66	552.61	1.23	1.12	1.16	1.19	29.7	51.8	83.7
NIU	7,752	704,478	1,435,518	2,486,350	2,832,398	90.88	185.18	320.74	365.38	0.68	0.72	0.80	0.79	24.9	50.7	87.8
SIUC	13,923	1,526,499	3,420,061	5,147,501	5,989,863	109.64	245.64	369.71	430.21	0.82	0.96	0.93	0.92	25.5	57.1	85.9
SIUE	1,884	194,890	519,527	727,871	851,792	103.44	275.76	386.34	452.12	0.77	1.08	0.97	0.97	22.9	61.0	85.5
WIU	2,667	337,751	646,216	947,188	1,078,834	126.64	242.30	355.15	404.51	0.95	0.95	0.89	0.87	31.3	59.9	87.8
<b>Total</b>	<b>41,642</b>	<b>5,575,166</b>	<b>10,675,432</b>	<b>16,614,219</b>	<b>19,372,605</b>	<b>Average 133.88</b>	<b>256.36</b>	<b>398.98</b>	<b>465.22</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**14 Foreign Languages**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	2,205	299,225	438,795	704,333	861,613	135.70	199.00	319.43	390.75	1.42	1.29	1.38	1.41	34.7	50.9	81.7
EIU	786	161,005	220,689	339,426	392,985	204.84	280.77	431.84	499.98	2.14	1.82	1.86	1.80	41.0	56.2	86.4
ISU	5,197	422,762	864,462	1,426,243	1,703,529	81.35	166.34	274.44	327.79	0.85	1.08	1.18	1.18	24.8	50.7	83.7
NEIU	2,487	262,544	380,476	696,579	835,442	105.57	152.99	280.09	335.92	1.10	0.99	1.21	1.21	31.4	45.5	83.4
NIU	4,772	267,200	804,057	1,418,974	1,616,465	55.99	168.49	297.35	338.74	0.58	1.09	1.28	1.22	16.5	49.7	87.8
SIUC	3,395	243,419	453,927	757,201	883,357	71.70	133.70	223.03	260.19	0.75	0.86	0.96	0.94	27.6	51.4	85.7
SIUE	2,926	209,963	404,463	612,751	717,073	71.76	138.23	209.42	245.07	0.75	0.89	0.90	0.88	29.3	56.4	85.5
UIC	13,648	1,351,638	1,900,211	2,725,558	3,159,852	99.04	139.23	199.70	231.52	1.03	0.90	0.86	0.83	42.8	60.1	86.3
UIUC	25,523	2,587,684	3,859,472	5,288,901	6,609,377	101.39	151.22	207.22	258.96	1.06	0.98	0.89	0.93	39.2	58.4	80.0
WIU	1,573	186,606	343,356	511,307	582,371	118.63	218.28	325.05	370.23	1.24	1.41	1.40	1.33	32.0	59.0	87.8
<b>Total</b>	<b>62,512</b>	<b>5,992,046</b>	<b>9,669,908</b>	<b>14,481,273</b>	<b>17,362,064</b>	<b>Average 95.85</b>	<b>154.69</b>	<b>231.66</b>	<b>277.74</b>							
<b>Upper Division</b>																
CSU	2,649	359,456	527,119	846,107	1,035,046	135.69	198.99	319.41	390.73	1.19	1.06	1.14	1.17	34.7	50.9	81.7
EIU	2,161	429,511	589,934	911,241	1,055,028	198.76	272.99	421.68	488.21	1.75	1.45	1.51	1.46	40.7	55.9	86.4
GSU	372	48,452	77,890	127,893	144,834	130.25	209.38	343.80	389.34	1.15	1.11	1.23	1.17	33.5	53.8	88.3
ISU	6,038	647,164	1,286,699	2,099,327	2,507,473	107.18	213.10	347.69	415.28	0.94	1.13	1.24	1.24	25.8	51.3	83.7
NEIU	3,192	461,466	737,546	1,231,074	1,476,488	144.57	231.06	385.67	462.56	1.27	1.23	1.38	1.38	31.3	50.0	83.4
NIU	9,832	507,429	1,295,668	2,417,729	2,754,226	51.61	131.78	245.90	280.13	0.45	0.70	0.88	0.84	18.4	47.0	87.8
SIUC	7,376	709,417	1,169,054	1,888,206	2,202,799	96.18	158.49	255.99	298.64	0.85	0.84	0.92	0.89	32.2	53.1	85.7
SIUE	3,841	377,737	649,022	956,272	1,119,078	98.34	168.97	248.96	291.35	0.87	0.90	0.89	0.87	33.8	58.0	85.5
UIC	17,342	2,111,470	3,081,636	4,265,376	4,945,026	121.75	177.70	245.96	285.15	1.07	0.94	0.88	0.85	42.7	62.3	86.3
UIUC	27,507	3,450,763	5,657,812	7,606,065	9,505,065	125.45	205.69	276.51	345.55	1.10	1.09	0.99	1.03	36.3	59.5	80.0
WIU	1,541	195,261	359,286	529,620	603,229	126.71	233.15	343.69	391.45	1.12	1.24	1.23	1.17	32.4	59.6	87.8
<b>Total</b>	<b>81,851</b>	<b>9,298,126</b>	<b>15,431,666</b>	<b>22,878,910</b>	<b>27,348,292</b>	<b>Average 113.60</b>	<b>188.53</b>	<b>279.52</b>	<b>334.12</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**14 Foreign Languages**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	45	6,116	8,969	14,397	17,611	135.91	199.31	319.93	391.36	0.68	0.57	0.67	0.67	34.7	50.9	81.8
EIU	54	11,991	16,882	25,566	29,600	222.06	312.63	473.44	548.15	1.11	0.90	0.98	0.94	40.5	57.0	86.4
GSU	15	2,185	3,611	9,828	11,130	145.67	240.73	655.20	742.00	0.73	0.69	1.36	1.27	19.6	32.4	88.3
ISU	519	74,834	173,631	279,186	333,465	144.19	334.55	537.93	642.51	0.72	0.96	1.12	1.10	22.4	52.1	83.7
NEIU	1,485	248,055	427,064	686,246	823,049	167.04	287.59	462.12	554.24	0.83	0.82	0.96	0.95	30.1	51.9	83.4
NIU	435	54,104	126,695	204,180	232,597	124.38	291.25	469.38	534.71	0.62	0.83	0.98	0.92	23.3	54.5	87.8
SIUC	1,515	234,018	429,356	641,137	748,788	154.47	283.40	423.19	494.25	0.77	0.81	0.88	0.85	31.3	57.3	85.6
SIUE	15	6,754	14,029	18,522	21,675	450.27	935.27	1,234.80	1,445.00	2.25	2.68	2.57	2.47	31.2	64.7	85.5
UIC	1,542	415,060	669,107	854,320	990,448	269.17	433.92	554.03	642.31	1.34	1.24	1.15	1.10	41.9	67.6	86.3
UIUC	6,982	1,466,731	2,526,248	3,317,402	4,145,656	210.07	361.82	475.14	593.76	1.05	1.04	0.99	1.02	35.4	60.9	80.0
WIU	52	14,128	25,997	35,257	40,157	271.69	499.94	678.02	772.25	1.36	1.43	1.41	1.32	35.2	64.7	87.8
<b>Total</b>	<b>12,659</b>	<b>2,533,976</b>	<b>4,421,589</b>	<b>6,086,041</b>	<b>7,394,176</b>	<b>Average 200.17</b>	<b>349.28</b>	<b>480.77</b>	<b>584.10</b>							
<b>Graduate II</b>																
ISU	3	796	1,157	1,854	2,214	265.33	385.67	618.00	738.00	1.08	0.77	0.95	0.92	36.0	52.3	83.7
NIU	98	14,215	28,827	46,396	52,853	145.05	294.15	473.43	539.32	0.59	0.59	0.73	0.67	26.9	54.5	87.8
SIUC	96	12,206	18,581	29,060	33,907	127.15	193.55	302.71	353.20	0.52	0.39	0.47	0.44	36.0	54.8	85.7
UIC	1,103	301,484	628,012	790,732	916,729	273.33	569.37	716.89	831.12	1.12	1.14	1.10	1.04	32.9	68.5	86.3
UIUC	5,677	1,379,971	2,821,299	3,673,348	4,590,470	243.08	496.97	647.06	808.61	0.99	0.99	0.99	1.01	30.1	61.5	80.0
<b>Total</b>	<b>6,977</b>	<b>1,708,672</b>	<b>3,497,876</b>	<b>4,541,390</b>	<b>5,596,173</b>	<b>Average 244.90</b>	<b>501.34</b>	<b>650.91</b>	<b>802.09</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**14 Foreign Languages**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr	Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
<b>Total All Levels</b>																
CSU	4,899	664,797	974,883	1,564,837	1,914,270	135.70	199.00	319.42	390.75	1.14	0.99	1.09	1.11	34.7	50.9	81.7
EIU	3,001	602,507	827,505	1,276,233	1,477,613	200.77	275.74	425.27	492.37	1.69	1.37	1.45	1.40	40.8	56.0	86.4
GSU	387	50,637	81,501	137,973	156,249	130.84	210.60	356.52	403.74	1.10	1.05	1.22	1.15	32.4	52.2	88.3
ISU	11,757	1,145,556	2,325,949	3,806,610	4,546,681	97.44	197.84	323.77	386.72	0.82	0.98	1.11	1.10	25.2	51.2	83.7
NEIU	7,164	972,065	1,545,086	2,613,899	3,134,979	135.69	215.67	364.87	437.60	1.14	1.07	1.25	1.24	31.0	49.3	83.4
NIU	15,137	842,948	2,255,247	4,087,279	4,656,141	55.69	148.99	270.02	307.60	0.47	0.74	0.92	0.87	18.1	48.4	87.8
SIUC	12,382	1,199,060	2,070,918	3,315,604	3,868,851	96.84	167.25	267.78	312.46	0.81	0.83	0.92	0.89	31.0	53.5	85.7
SIUE	6,782	594,454	1,067,514	1,587,545	1,857,826	87.65	157.40	234.08	273.93	0.74	0.78	0.80	0.78	32.0	57.5	85.5
UIC	33,635	4,179,652	6,278,966	8,635,986	10,012,055	124.26	186.68	256.76	297.67	1.04	0.93	0.88	0.85	41.7	62.7	86.3
UIUC	65,689	8,885,149	14,864,831	19,885,716	24,850,568	135.26	226.29	302.73	378.31	1.14	1.12	1.03	1.08	35.8	59.8	80.0
WIU	3,166	395,995	728,639	1,076,184	1,225,757	125.08	230.14	339.92	387.16	1.05	1.14	1.16	1.10	32.3	59.4	87.8
<b>Total</b>	<b>163,999</b>	<b>19,532,820</b>	<b>33,021,039</b>	<b>47,987,866</b>	<b>57,700,990</b>	<b>Average 119.10</b>	<b>201.35</b>	<b>292.61</b>	<b>351.84</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**15 Nursing**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	56	8,710	12,366	19,472	23,820	155.54	220.82	347.71	425.36	1.67	0.99	1.03	1.07	36.6	51.9	81.7
EIU	15	1,580	2,643	4,429	5,128	105.33	176.20	295.27	341.87	1.13	0.79	0.88	0.86	30.8	51.5	86.4
GSU	42	6,379	9,464	14,976	16,960	151.88	225.33	356.57	403.81	1.64	1.01	1.06	1.02	37.6	55.8	88.3
ISU	1,279	215,793	352,551	570,001	680,819	168.72	275.65	445.66	532.31	1.82	1.24	1.32	1.35	31.7	51.8	83.7
NIU	329	46,778	80,217	132,560	151,010	142.18	243.82	402.92	459.00	1.53	1.09	1.20	1.16	31.0	53.1	87.8
SIUE	2,735	156,953	613,577	875,742	1,024,838	57.39	224.34	320.20	374.71	0.62	1.01	0.95	0.95	15.3	59.9	85.5
UIC	649	38,003	66,880	101,377	117,531	58.56	103.05	156.20	181.10	0.63	0.46	0.46	0.46	32.3	56.9	86.3
<b>Total</b>	<b>5,105</b>	<b>474,196</b>	<b>1,137,698</b>	<b>1,718,557</b>	<b>2,020,106</b>	<b>Average</b>	<b>92.89</b>	<b>222.86</b>	<b>336.64</b>	<b>395.71</b>						
<b>Upper Division</b>																
CSU	3,098	481,519	683,654	1,076,497	1,316,882	155.43	220.68	347.48	425.07	1.13	0.88	0.92	0.96	36.6	51.9	81.7
EIU	938	166,157	337,295	501,603	580,752	177.14	359.59	534.76	619.14	1.29	1.43	1.42	1.41	28.6	58.1	86.4
GSU	1,891	283,178	420,081	694,912	786,960	149.75	222.15	367.48	416.16	1.09	0.88	0.97	0.94	36.0	53.4	88.3
ISU	9,808	1,565,308	3,006,484	4,845,608	5,787,678	159.60	306.53	494.05	590.10	1.16	1.22	1.31	1.34	27.0	51.9	83.7
NIU	12,691	908,894	1,803,724	3,304,760	3,764,712	71.62	142.13	260.40	296.64	0.52	0.56	0.69	0.67	24.1	47.9	87.8
SIUE	17,135	2,397,556	4,530,118	6,369,147	7,453,502	139.92	264.38	371.70	434.99	1.02	1.05	0.99	0.99	32.2	60.8	85.5
UIC	11,061	1,601,297	2,728,891	3,638,385	4,218,130	144.77	246.71	328.94	381.35	1.06	0.98	0.87	0.87	38.0	64.7	86.3
WIU	2,011	632,661	1,264,346	1,687,953	1,922,554	314.60	628.72	839.36	956.02	2.30	2.50	2.22	2.17	32.9	65.8	87.8
<b>Total</b>	<b>58,633</b>	<b>8,036,570</b>	<b>14,774,593</b>	<b>22,118,865</b>	<b>25,831,170</b>	<b>Average</b>	<b>137.07</b>	<b>251.98</b>	<b>377.24</b>	<b>440.56</b>						
<b>Graduate I</b>																
CSU	51	19,655	128,558	169,565	207,430	385.39	2,520.75	3,324.80	4,067.25	2.04	7.70	7.37	7.78	9.5	62.0	81.7
GSU	3,047	588,239	872,622	1,270,438	1,438,721	193.06	286.39	416.95	472.18	1.02	0.88	0.92	0.90	40.9	60.7	88.3
ISU	1,309	321,627	602,693	962,257	1,149,336	245.70	460.42	735.11	878.03	1.30	1.41	1.63	1.68	28.0	52.4	83.7
NIU	3,072	462,815	786,521	1,290,308	1,469,891	150.66	256.03	420.02	478.48	0.80	0.78	0.93	0.92	31.5	53.5	87.8
SIUE	3,471	610,146	1,212,974	1,670,112	1,954,451	175.78	349.46	481.16	563.08	0.93	1.07	1.07	1.08	31.2	62.1	85.5
UIC	15,974	3,071,155	5,205,089	6,774,374	7,853,812	192.26	325.85	424.09	491.66	1.02	1.00	0.94	0.94	39.1	66.3	86.3
WIU	3	1,458	2,913	3,803	4,332	486.00	971.00	1,267.67	1,444.00	2.58	2.97	2.81	2.76	33.7	67.2	87.8
<b>Total</b>	<b>26,927</b>	<b>5,075,095</b>	<b>8,811,370</b>	<b>12,140,857</b>	<b>14,077,973</b>	<b>Average</b>	<b>188.48</b>	<b>327.23</b>	<b>450.88</b>	<b>522.82</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**15 Nursing**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
GSU	6	673	998	9,593	10,864	112.17	166.33	1,598.83	1,810.67	0.22	0.20	1.37	1.32	6.2	9.2	88.3
ISU	614	359,654	609,380	963,090	1,150,331	585.76	992.48	1,568.55	1,873.50	1.17	1.18	1.35	1.37	31.3	53.0	83.7
SIUE	246	97,453	161,029	214,934	251,527	396.15	654.59	873.72	1,022.47	0.79	0.78	0.75	0.75	38.7	64.0	85.5
UIC	1,060	504,612	846,664	1,052,241	1,219,906	476.05	798.74	992.68	1,150.85	0.95	0.95	0.85	0.84	41.4	69.4	86.3
<b>Total</b>	1,926	962,392	1,618,071	2,239,858	2,632,628	<b>Average</b> 499.68	840.12	1,162.96	1,366.89							
<b>Total All Levels</b>																
CSU	3,205	509,884	824,578	1,265,534	1,548,132	159.09	257.28	394.86	483.04	1.01	0.90	0.96	1.00	32.9	53.3	81.7
EIU	953	167,737	339,938	506,032	585,880	176.01	356.70	530.99	614.77	1.12	1.25	1.29	1.28	28.6	58.0	86.4
GSU	4,986	878,469	1,303,165	1,989,919	2,253,505	176.19	261.36	399.10	451.97	1.12	0.92	0.97	0.94	39.0	57.8	88.3
ISU	13,010	2,462,382	4,571,108	7,340,956	8,768,164	189.27	351.35	564.25	673.96	1.20	1.24	1.37	1.40	28.1	52.1	83.7
NIU	16,092	1,418,487	2,670,462	4,727,628	5,385,613	88.15	165.95	293.79	334.68	0.56	0.58	0.71	0.70	26.3	49.6	87.8
SIUE	23,587	3,262,108	6,517,698	9,129,935	10,684,318	138.30	276.33	387.07	452.97	0.88	0.97	0.94	0.94	30.5	61.0	85.5
UIC	28,744	5,215,067	8,847,524	11,566,377	13,409,379	181.43	307.80	402.39	466.51	1.15	1.08	0.97	0.97	38.9	66.0	86.3
WIU	2,014	634,119	1,267,259	1,691,756	1,926,886	314.86	629.22	840.00	956.75	2.00	2.21	2.04	1.99	32.9	65.8	87.8
<b>Total</b>	92,591	14,548,253	26,341,732	38,218,137	44,561,877	<b>Average</b> 157.12	284.50	412.76	481.28							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**16 Veterinary Medicine**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less Instr P.P.	Total Instr Cost	Dir Sal	Dept College	Instr Less P.P.
<b>Lower Division</b>																
UIUC	48	16,194	70,745	90,707	113,355	337.38	1,473.85	1,889.73	2,361.56	1.00	1.00	1.00	1.00	14.3	62.4	80.0
<b>Total</b>	48	16,194	70,745	90,707	113,355	<b>Average</b> 337.38	1,473.85	1,889.73	2,361.56							
<b>Upper Division</b>																
UIUC	211	65,488	303,300	388,965	486,078	310.37	1,437.44	1,843.44	2,303.69	1.00	1.00	1.00	1.00	13.5	62.4	80.0
<b>Total</b>	211	65,488	303,300	388,965	486,078	<b>Average</b> 310.37	1,437.44	1,843.44	2,303.69							
<b>Graduate I</b>																
UIUC	20,270	3,571,092	7,922,051	10,378,885	12,970,175	176.18	390.83	512.03	639.87	1.00	1.00	1.00	1.00	27.5	61.1	80.0
<b>Total</b>	20,270	3,571,092	7,922,051	10,378,885	12,970,175	<b>Average</b> 176.18	390.83	512.03	639.87							
<b>Graduate II</b>																
UIUC	658	162,579	815,731	1,047,473	1,308,995	247.08	1,239.71	1,591.90	1,989.35	1.00	1.00	1.00	1.00	12.4	62.3	80.0
<b>Total</b>	658	162,579	815,731	1,047,473	1,308,995	<b>Average</b> 247.08	1,239.71	1,591.90	1,989.35							
<b>Total All Levels</b>																
UIUC	21,187	3,815,353	9,111,827	11,906,030	14,878,603	180.08	430.07	561.95	702.25	1.00	1.00	1.00	1.00	25.6	61.2	80.0
<b>Total</b>	21,187	3,815,353	9,111,827	11,906,030	14,878,603	<b>Average</b> 180.08	430.07	561.95	702.25							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**17 Diagnostic and Therapeutic Services**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	15	3,122	4,550	6,819	8,341	208.13	303.33	454.60	556.07	2.30	1.78	1.61	1.70	37.4	54.5	81.8
GSU	5	645	988	1,451	1,643	129.00	197.60	290.20	328.60	1.43	1.16	1.03	1.00	39.3	60.1	88.3
ISU	220	16,102	35,975	59,404	70,953	73.19	163.52	270.02	322.51	0.81	0.96	0.96	0.98	22.7	50.7	83.7
NIU	180	1,345	1,939	13,737	15,648	7.47	10.77	76.32	86.93	0.08	0.06	0.27	0.27	8.6	12.4	87.8
SIUC	550	51,760	107,049	168,716	197,577	94.11	194.63	306.76	359.23	1.04	1.14	1.09	1.10	26.2	54.2	85.4
UIS	211	16,562	22,080	52,411	59,870	78.49	104.64	248.39	283.74	0.87	0.61	0.88	0.87	27.7	36.9	87.5
WIU	327	46,891	84,973	123,328	140,469	143.40	259.86	377.15	429.57	1.59	1.52	1.34	1.31	33.4	60.5	87.8
<b>Total</b>	<b>1,508</b>	<b>136,427</b>	<b>257,554</b>	<b>425,866</b>	<b>494,501</b>	<b>Average 90.47</b>	<b>170.79</b>	<b>282.40</b>	<b>327.92</b>							
<b>Upper Division</b>																
CSU	349	72,517	105,693	158,388	193,757	207.79	302.85	453.83	555.18	1.93	1.80	1.62	1.70	37.4	54.5	81.7
EIU	192	8,149	17,700	35,631	41,253	42.44	92.19	185.58	214.86	0.39	0.55	0.66	0.66	19.8	42.9	86.4
GSU	365	49,754	78,913	116,550	131,988	136.31	216.20	319.32	361.61	1.27	1.28	1.14	1.11	37.7	59.8	88.3
ISU	2,271	258,451	478,439	780,959	932,791	113.80	210.67	343.88	410.74	1.06	1.25	1.23	1.26	27.7	51.3	83.7
NIU	3,233	23,692	34,144	245,806	280,017	7.33	10.56	76.03	86.61	0.07	0.06	0.27	0.27	8.5	12.2	87.8
SIUC	4,599	604,433	883,127	1,368,645	1,589,719	131.43	192.03	297.60	345.67	1.22	1.14	1.06	1.06	38.0	55.6	86.1
UIC	11	5,679	18,249	22,297	25,850	516.27	1,659.00	2,027.00	2,350.00	4.80	9.85	7.24	7.21	22.0	70.6	86.3
UIS	875	187,476	249,838	436,527	498,651	214.26	285.53	498.89	569.89	1.99	1.70	1.78	1.75	37.6	50.1	87.5
WIU	443	116,754	211,572	287,944	327,964	263.55	477.59	649.99	740.33	2.45	2.84	2.32	2.27	35.6	64.5	87.8
<b>Total</b>	<b>12,338</b>	<b>1,326,905</b>	<b>2,077,675</b>	<b>3,452,747</b>	<b>4,021,990</b>	<b>Average 107.55</b>	<b>168.40</b>	<b>279.85</b>	<b>325.98</b>							
<b>Graduate I</b>																
CSU	1,782	370,345	539,774	808,890	989,518	207.83	302.90	453.92	555.29	1.27	0.92	1.02	1.08	37.4	54.5	81.7
GSU	6,408	962,545	1,607,937	2,321,109	2,628,564	150.21	250.93	362.22	410.20	0.91	0.77	0.81	0.79	36.6	61.2	88.3
ISU	39	3,009	6,295	10,402	12,424	77.15	161.41	266.72	318.56	0.47	0.49	0.60	0.62	24.2	50.7	83.7
NIU	583	27,852	40,138	91,945	104,742	47.77	68.85	157.71	179.66	0.29	0.21	0.35	0.35	26.6	38.3	87.8
SIUC	2,575	285,646	481,002	750,141	872,104	110.93	186.80	291.32	338.68	0.68	0.57	0.65	0.66	32.8	55.2	86.0
UIC	9,412	1,769,574	4,151,380	5,295,487	6,139,277	188.01	441.07	562.63	652.28	1.15	1.35	1.26	1.26	28.8	67.6	86.3
UIS	50	3,978	5,853	13,279	15,169	79.56	117.06	265.58	303.38	0.48	0.36	0.60	0.59	26.2	38.6	87.5
<b>Total</b>	<b>20,849</b>	<b>3,422,949</b>	<b>6,832,379</b>	<b>9,291,253</b>	<b>10,761,798</b>	<b>Average 164.18</b>	<b>327.71</b>	<b>445.65</b>	<b>516.18</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**17 Diagnostic and Therapeutic Services**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
GSU	3	724	1,357	1,858	2,104	241.33	452.33	619.33	701.33	2.88	3.17	2.48	2.46	34.4	64.5	88.3
NIU	2,925	188,297	271,356	559,370	637,223	64.38	92.77	191.24	217.85	0.77	0.65	0.77	0.76	29.5	42.6	87.8
SIUC	171	20,153	64,958	90,734	104,145	117.85	379.87	530.61	609.04	1.40	2.66	2.13	2.13	19.4	62.4	87.1
UIC	93	58,688	117,595	144,397	167,406	631.05	1,264.46	1,552.66	1,800.06	7.52	8.87	6.22	6.31	35.1	70.2	86.3
<b>Total</b>	<b>3,192</b>	<b>267,862</b>	<b>455,266</b>	<b>796,359</b>	<b>910,878</b>	<b>Average</b>	<b>83.92</b>	<b>142.63</b>	<b>249.49</b>	<b>285.36</b>						
<b>Total All Levels</b>																
CSU	2,146	445,984	650,017	974,097	1,191,616	207.82	302.90	453.91	555.27	1.53	1.19	1.23	1.30	37.4	54.5	81.7
EIU	192	8,149	17,700	35,631	41,253	42.44	92.19	185.58	214.86	0.31	0.36	0.50	0.50	19.8	42.9	86.4
GSU	6,781	1,013,668	1,689,195	2,440,968	2,764,299	149.49	249.11	359.97	407.65	1.10	0.98	0.98	0.95	36.7	61.1	88.3
ISU	2,530	277,562	520,709	850,765	1,016,168	109.71	205.81	336.27	401.65	0.81	0.81	0.91	0.94	27.3	51.2	83.7
NIU	6,921	241,186	347,577	910,858	1,037,630	34.85	50.22	131.61	149.92	0.26	0.20	0.36	0.35	23.2	33.5	87.8
SIUC	7,895	961,992	1,536,136	2,378,236	2,763,545	121.85	194.57	301.23	350.04	0.90	0.77	0.82	0.82	34.8	55.6	86.1
UIC	9,516	1,833,941	4,287,224	5,462,181	6,332,533	192.72	450.53	574.00	665.46	1.42	1.77	1.56	1.56	29.0	67.7	86.3
UIS	1,136	208,016	277,771	502,217	573,690	183.11	244.52	442.09	505.01	1.35	0.96	1.20	1.18	36.3	48.4	87.5
WIU	770	163,645	296,545	411,272	468,433	212.53	385.12	534.12	608.35	1.56	1.52	1.45	1.42	34.9	63.3	87.8
<b>Total</b>	<b>37,887</b>	<b>5,154,143</b>	<b>9,622,874</b>	<b>13,966,225</b>	<b>16,189,167</b>	<b>Average</b>	<b>136.04</b>	<b>253.99</b>	<b>368.63</b>	<b>427.30</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**18 Health Related, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	295	55,261	80,896	122,952	150,408	187.33	274.22	416.79	509.86	3.13	2.04	1.92	1.98	36.7	53.8	81.7
EIU	348	18,732	77,117	123,390	142,860	53.83	221.60	354.57	410.52	0.90	1.64	1.63	1.60	13.1	54.0	86.4
GSU	42	3,999	5,954	11,548	13,077	95.21	141.76	274.95	311.36	1.59	1.05	1.26	1.21	30.6	45.5	88.3
ISU	4,542	246,823	553,491	930,030	1,110,843	54.34	121.86	204.76	244.57	0.91	0.90	0.94	0.95	22.2	49.8	83.7
NIU	4,851	283,728	539,983	1,053,742	1,200,400	58.49	111.31	217.22	247.45	0.98	0.83	1.00	0.96	23.6	45.0	87.8
SIUC	1,211	111,645	246,841	379,638	441,174	92.19	203.83	313.49	364.31	1.54	1.51	1.44	1.42	25.3	56.0	86.1
SIUE	245	13,873	44,026	64,377	75,337	56.62	179.70	262.76	307.50	0.95	1.33	1.21	1.20	18.4	58.4	85.5
UIC	675	98,591	231,814	300,527	348,413	146.06	343.43	445.23	516.17	2.44	2.55	2.05	2.01	28.3	66.5	86.3
UIS	171	12,107	23,219	49,849	56,943	70.80	135.78	291.51	333.00	1.18	1.01	1.34	1.29	21.3	40.8	87.5
UIUC	5,614	226,986	619,962	872,076	1,089,807	40.43	110.43	155.34	194.12	0.68	0.82	0.71	0.75	20.8	56.9	80.0
WIU	480	33,873	66,059	107,512	122,454	70.57	137.62	223.98	255.11	1.18	1.02	1.03	0.99	27.7	53.9	87.8
<b>Total</b>	<b>18,474</b>	<b>1,105,618</b>	<b>2,489,362</b>	<b>4,015,641</b>	<b>4,751,716</b>	<b>Average</b>	<b>59.85</b>	<b>134.75</b>	<b>217.37</b>	<b>257.21</b>						
<b>Upper Division</b>																
CSU	3,863	657,188	958,954	1,480,162	1,810,687	170.12	248.24	383.16	468.73	2.07	1.52	1.46	1.52	36.3	53.0	81.7
EIU	1,607	147,027	258,378	442,168	511,939	91.49	160.78	275.15	318.57	1.11	0.98	1.05	1.04	28.7	50.5	86.4
GSU	6,490	641,985	1,033,936	1,672,687	1,894,252	98.92	159.31	257.73	291.87	1.20	0.97	0.98	0.95	33.9	54.6	88.3
ISU	10,707	838,696	1,946,494	3,197,638	3,819,314	78.33	181.80	298.65	356.71	0.95	1.11	1.14	1.16	22.0	51.0	83.7
NEIU	3	718	1,262	1,926	2,310	239.33	420.67	642.00	770.00	2.91	2.57	2.45	2.50	31.1	54.6	83.4
NIU	20,338	781,365	1,741,897	3,686,344	4,199,405	38.42	85.65	181.25	206.48	0.47	0.52	0.69	0.67	18.6	41.5	87.8
SIUC	11,195	1,248,714	2,185,351	3,414,868	3,985,009	111.54	195.21	305.04	355.96	1.35	1.19	1.16	1.16	31.3	54.8	85.7
SIUE	1,586	102,216	254,997	378,142	442,521	64.45	160.78	238.42	279.02	0.78	0.98	0.91	0.91	23.1	57.6	85.5
UIC	5,068	951,663	1,969,424	2,531,667	2,935,066	187.78	388.60	499.54	579.14	2.28	2.37	1.91	1.88	32.4	67.1	86.3
UIS	1,034	52,728	106,147	253,989	290,135	50.99	102.66	245.64	280.59	0.62	0.63	0.94	0.91	18.2	36.6	87.5
UIUC	10,711	502,126	1,327,652	1,848,069	2,309,475	46.88	123.95	172.54	215.62	0.57	0.76	0.66	0.70	21.7	57.5	80.0
WIU	1,192	152,357	296,758	433,286	493,506	127.82	248.96	363.49	414.02	1.55	1.52	1.39	1.35	30.9	60.1	87.8
<b>Total</b>	<b>73,794</b>	<b>6,076,783</b>	<b>12,081,250</b>	<b>19,340,946</b>	<b>22,693,619</b>	<b>Average</b>	<b>82.35</b>	<b>163.72</b>	<b>262.09</b>	<b>307.53</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**18 Health Related, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	12,294	2,452,624	4,299,850	6,326,043	7,738,670	199.50	349.75	514.56	629.47	1.34	0.97	1.04	1.09	31.7	55.6	81.7
EIU	2,109	336,940	602,364	924,082	1,069,895	159.76	285.62	438.16	507.30	1.08	0.79	0.89	0.88	31.5	56.3	86.4
GSU	5,709	909,324	1,581,556	2,421,823	2,742,619	159.28	277.03	424.21	480.40	1.07	0.77	0.86	0.83	33.2	57.7	88.3
ISU	2,092	170,034	594,408	960,139	1,146,807	81.28	284.13	458.96	548.19	0.55	0.79	0.93	0.95	14.8	51.8	83.7
NEIU	357	91,238	162,161	245,432	294,359	255.57	454.23	687.48	824.54	1.72	1.26	1.39	1.43	31.0	55.1	83.4
NIU	3,887	193,744	392,054	787,413	897,004	49.84	100.86	202.58	230.77	0.34	0.28	0.41	0.40	21.6	43.7	87.8
SIUC	3,079	298,024	567,678	900,145	1,053,136	96.79	184.37	292.35	342.04	0.65	0.51	0.59	0.59	28.3	53.9	85.5
SIUE	13,953	1,890,578	5,546,800	7,576,616	8,866,544	135.50	397.53	543.01	635.46	0.91	1.10	1.10	1.10	21.3	62.6	85.5
UIC	42,804	6,692,425	18,102,312	23,148,173	26,836,633	156.35	422.91	540.79	626.97	1.05	1.17	1.09	1.08	24.9	67.5	86.3
UIS	1,968	188,710	349,333	687,409	785,237	95.89	177.51	349.29	399.00	0.65	0.49	0.71	0.69	24.0	44.5	87.5
UIUC	2,193	166,796	509,258	680,416	850,295	76.06	232.22	310.27	387.73	0.51	0.64	0.63	0.67	19.6	59.9	80.0
WIU	1,242	235,578	460,286	640,773	729,831	189.68	370.60	515.92	587.63	1.28	1.02	1.04	1.02	32.3	63.1	87.8
<b>Total</b>	<b>91,687</b>	<b>13,626,015</b>	<b>33,168,060</b>	<b>45,298,464</b>	<b>53,011,030</b>	<b>Average 148.61</b>	<b>361.75</b>	<b>494.06</b>	<b>578.17</b>							
<b>Graduate II</b>																
CSU	6	556	790	1,392	1,702	92.67	131.67	232.00	283.67	0.31	0.12	0.16	0.17	32.7	46.4	81.8
GSU	6	632	1,237	1,927	2,182	105.33	206.17	321.17	363.67	0.35	0.18	0.23	0.22	29.0	56.7	88.3
ISU	741	147,987	372,299	593,473	708,854	199.71	502.43	800.91	956.62	0.66	0.45	0.57	0.58	20.9	52.5	83.7
NIU	1,012	57,197	87,563	184,674	210,375	56.52	86.52	182.48	207.88	0.19	0.08	0.13	0.13	27.2	41.6	87.8
SIUC	394	12,593	115,827	175,217	206,116	31.96	293.98	444.71	523.14	0.11	0.26	0.32	0.32	6.1	56.2	85.0
UIC	5,447	2,341,152	8,689,774	10,624,261	12,317,143	429.81	1,595.33	1,950.48	2,261.27	1.42	1.42	1.38	1.37	19.0	70.6	86.3
UIS	20	1,189	2,758	5,890	6,728	59.45	137.90	294.50	336.40	0.20	0.12	0.21	0.20	17.7	41.0	87.5
UIUC	1,148	87,385	607,133	789,395	986,483	76.12	528.86	687.63	859.31	0.25	0.47	0.49	0.52	8.9	61.5	80.0
<b>Total</b>	<b>8,774</b>	<b>2,648,691</b>	<b>9,877,381</b>	<b>12,376,229</b>	<b>14,439,583</b>	<b>Average 301.88</b>	<b>1,125.76</b>	<b>1,410.56</b>	<b>1,645.72</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**18 Health Related, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	16,458	3,165,629	5,340,490	7,930,549	9,701,467	192.35	324.49	481.87	589.47	1.58	1.09	1.15	1.20	32.6	55.0	81.7
EIU	4,064	502,699	937,859	1,489,640	1,724,694	123.70	230.77	366.55	424.38	1.02	0.77	0.87	0.86	29.1	54.4	86.4
GSU	12,247	1,555,940	2,622,683	4,107,985	4,652,130	127.05	214.15	335.43	379.86	1.04	0.72	0.80	0.77	33.4	56.4	88.3
ISU	18,082	1,403,540	3,466,692	5,681,280	6,785,818	77.62	191.72	314.20	375.28	0.64	0.64	0.75	0.76	20.7	51.1	83.7
NEIU	360	91,956	163,423	247,358	296,669	255.43	453.95	687.11	824.08	2.10	1.52	1.63	1.67	31.0	55.1	83.4
NIU	30,088	1,316,034	2,761,497	5,712,173	6,507,184	43.74	91.78	189.85	216.27	0.36	0.31	0.45	0.44	20.2	42.4	87.8
SIUC	15,879	1,670,976	3,115,697	4,869,868	5,685,435	105.23	196.21	306.69	358.05	0.86	0.66	0.73	0.73	29.4	54.8	85.7
SIUE	15,784	2,006,667	5,845,823	8,019,135	9,384,402	127.13	370.36	508.05	594.55	1.04	1.24	1.21	1.21	21.4	62.3	85.5
UIC	53,994	10,083,831	28,993,324	36,604,628	42,437,255	186.76	536.97	677.94	785.96	1.53	1.80	1.61	1.60	23.8	68.3	86.3
UIS	3,193	254,734	481,457	997,137	1,139,043	79.78	150.79	312.29	356.73	0.66	0.50	0.74	0.72	22.4	42.3	87.5
UIUC	19,666	983,293	3,064,005	4,189,956	5,236,060	50.00	155.80	213.06	266.25	0.41	0.52	0.51	0.54	18.8	58.5	80.0
WIU	2,914	421,808	823,103	1,181,571	1,345,791	144.75	282.46	405.48	461.84	1.19	0.94	0.96	0.94	31.3	61.2	87.8
<b>Total</b>	<b>192,729</b>	<b>23,457,107</b>	<b>57,616,053</b>	<b>81,031,280</b>	<b>94,895,948</b>	<b>Average 121.71</b>	<b>298.95</b>	<b>420.44</b>	<b>492.38</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**19 Home Economics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	2,254	133,811	225,709	441,691	511,386	59.37	100.14	195.96	226.88	0.96	0.82	1.00	0.97	26.2	44.1	86.4
ISU	4,531	269,083	586,976	982,331	1,173,313	59.39	129.55	216.80	258.95	0.96	1.06	1.10	1.10	22.9	50.0	83.7
NIU	1,735	70,613	202,835	390,480	444,827	40.70	116.91	225.06	256.38	0.65	0.96	1.14	1.09	15.9	45.6	87.8
SIUC	351	28,250	92,827	142,333	167,568	80.48	264.46	405.51	477.40	1.30	2.16	2.06	2.03	16.9	55.4	84.9
UIUC	7,818	515,479	914,385	1,279,363	1,598,780	65.93	116.96	163.64	204.50	1.06	0.96	0.83	0.87	32.2	57.2	80.0
WIU	2,803	194,046	361,984	598,031	681,149	69.23	129.14	213.35	243.01	1.11	1.06	1.08	1.03	28.5	53.1	87.8
<b>Total</b>	<b>19,492</b>	<b>1,211,282</b>	<b>2,384,716</b>	<b>3,834,229</b>	<b>4,577,023</b>	<b>Average</b>	<b>62.14</b>	<b>122.34</b>	<b>196.71</b>	<b>234.82</b>						
<b>Upper Division</b>																
EIU	8,948	829,818	1,351,210	2,347,828	2,718,296	92.74	151.01	262.39	303.79	1.06	0.93	1.01	0.99	30.5	49.7	86.4
ISU	8,731	756,844	1,462,856	2,412,626	2,881,682	86.68	167.55	276.33	330.05	0.99	1.03	1.06	1.07	26.3	50.8	83.7
NIU	8,432	370,588	1,025,154	1,952,913	2,224,716	43.95	121.58	231.61	263.84	0.50	0.75	0.89	0.86	16.7	46.1	87.8
SIUC	1,088	149,031	267,106	402,601	468,753	136.98	245.50	370.04	430.84	1.56	1.51	1.42	1.40	31.8	57.0	85.9
UIUC	10,170	1,220,594	2,046,379	2,754,328	3,441,999	120.02	201.22	270.83	338.45	1.37	1.24	1.04	1.10	35.5	59.5	80.0
WIU	5,436	425,752	794,221	1,275,337	1,452,591	78.32	146.10	234.61	267.22	0.89	0.90	0.90	0.87	29.3	54.7	87.8
<b>Total</b>	<b>42,805</b>	<b>3,752,627</b>	<b>6,946,926</b>	<b>11,145,633</b>	<b>13,188,037</b>	<b>Average</b>	<b>87.67</b>	<b>162.29</b>	<b>260.38</b>	<b>308.10</b>						
<b>Graduate I</b>																
EIU	2,039	365,124	566,659	872,894	1,010,630	179.07	277.91	428.10	495.65	1.25	1.14	1.17	1.14	36.1	56.1	86.4
ISU	803	89,241	162,097	265,059	316,591	111.13	201.86	330.09	394.26	0.77	0.83	0.90	0.91	28.2	51.2	83.7
NIU	1,141	96,451	205,655	358,062	407,897	84.53	180.24	313.81	357.49	0.59	0.74	0.86	0.82	23.6	50.4	87.8
SIUC	219	36,031	74,633	107,314	124,266	164.53	340.79	490.02	567.42	1.14	1.40	1.34	1.31	29.0	60.1	86.4
UIUC	2,127	325,337	538,991	717,259	896,336	152.96	253.40	337.22	421.41	1.06	1.04	0.92	0.97	36.3	60.1	80.0
WIU	60	5,938	11,077	16,972	19,331	98.97	184.62	282.87	322.18	0.69	0.76	0.77	0.74	30.7	57.3	87.8
<b>Total</b>	<b>6,389</b>	<b>918,122</b>	<b>1,559,112</b>	<b>2,337,560</b>	<b>2,775,051</b>	<b>Average</b>	<b>143.70</b>	<b>244.03</b>	<b>365.87</b>	<b>434.35</b>						
<b>Graduate II</b>																
ISU	3	273	505	833	995	91.00	168.33	277.67	331.67	0.52	0.57	0.71	0.68	27.4	50.8	83.7
SIUC	3	142	902	1,462	1,770	47.33	300.67	487.33	590.00	0.27	1.02	1.25	1.21	8.0	51.0	82.6
UIUC	2,683	473,181	791,320	1,046,511	1,307,792	176.36	294.94	390.05	487.44	1.00	1.00	1.00	1.00	36.2	60.5	80.0
WIU	1	33	61	127	145	33.00	61.00	127.00	145.00	0.19	0.21	0.33	0.30	22.8	42.1	87.6
<b>Total</b>	<b>2,690</b>	<b>473,629</b>	<b>792,788</b>	<b>1,048,933</b>	<b>1,310,702</b>	<b>Average</b>	<b>176.07</b>	<b>294.72</b>	<b>389.94</b>	<b>487.25</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**19 Home Economics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
<b>Total All Levels</b>																
EIU	13,241	1,328,753	2,143,578	3,662,413	4,240,312	100.35	161.89	276.60	320.24	1.13	0.99	1.07	1.05	31.3	50.6	86.4
ISU	14,068	1,115,441	2,212,434	3,660,849	4,372,581	79.29	157.27	260.23	310.82	0.89	0.96	1.01	1.02	25.5	50.6	83.7
NIU	11,314	537,652	1,433,994	2,702,313	3,078,417	47.52	126.75	238.85	272.09	0.53	0.77	0.93	0.89	17.5	46.6	87.8
SIUC	1,661	213,454	435,468	653,710	762,357	128.51	262.17	393.56	458.97	1.44	1.60	1.53	1.50	28.0	57.1	85.7
UIUC	22,798	2,534,591	4,291,075	5,797,461	7,244,907	111.18	188.22	254.30	317.79	1.25	1.15	0.99	1.04	35.0	59.2	80.0
WIU	8,300	625,769	1,167,343	1,890,467	2,153,216	75.39	140.64	227.77	259.42	0.85	0.86	0.89	0.85	29.1	54.2	87.8
<b>Total</b>	<b>71,382</b>	<b>6,355,660</b>	<b>11,683,892</b>	<b>18,367,213</b>	<b>21,851,790</b>	<b>Average</b>	<b>89.04</b>	<b>163.68</b>	<b>257.31</b>	<b>306.12</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**20 Legal Studies and Law**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
SIUC	78	9,413	22,056	32,858	38,333	120.68	282.77	421.26	491.45	0.62	0.69	0.72	0.69	24.6	57.5	85.7
UIS	213	27,403	54,279	97,207	111,041	128.65	254.83	456.37	521.32	0.66	0.62	0.78	0.74	24.7	48.9	87.5
UIUC	314	81,627	171,707	223,095	278,795	259.96	546.84	710.49	887.88	1.33	1.33	1.22	1.25	29.3	61.6	80.0
<b>Total</b>	<b>605</b>	<b>118,443</b>	<b>248,042</b>	<b>353,160</b>	<b>428,169</b>	<b>Average 195.77</b>	<b>409.99</b>	<b>583.74</b>	<b>707.72</b>							
<b>Upper Division</b>																
SIUC	968	116,449	190,990	297,788	347,402	120.30	197.30	307.63	358.89	1.01	0.87	0.84	0.84	33.5	55.0	85.7
UIS	807	105,597	220,003	388,173	443,416	130.85	272.62	481.01	549.46	1.10	1.20	1.31	1.28	23.8	49.6	87.5
UIUC	336	28,741	67,647	91,047	113,779	85.54	201.33	270.97	338.63	0.72	0.89	0.74	0.79	25.3	59.5	80.0
<b>Total</b>	<b>2,111</b>	<b>250,787</b>	<b>478,640</b>	<b>777,008</b>	<b>904,597</b>	<b>Average 118.80</b>	<b>226.74</b>	<b>368.08</b>	<b>428.52</b>							
<b>Graduate I</b>																
NIU	8,161	1,297,677	2,688,359	4,267,094	4,860,982	159.01	329.42	522.86	595.64	0.84	0.60	0.69	0.65	26.7	55.3	87.8
SIUC	10,614	1,146,342	5,053,748	7,199,596	8,399,125	108.00	476.14	678.31	791.33	0.57	0.86	0.90	0.87	13.6	60.2	85.7
UIS	791	108,716	213,721	377,818	431,587	137.44	270.19	477.65	545.62	0.73	0.49	0.63	0.60	25.2	49.5	87.5
UIUC	18,092	4,573,629	12,840,313	16,603,080	20,748,360	252.80	709.72	917.70	1,146.83	1.34	1.29	1.21	1.25	22.0	61.9	80.0
<b>Total</b>	<b>37,658</b>	<b>7,126,364</b>	<b>20,796,141</b>	<b>28,447,588</b>	<b>34,440,054</b>	<b>Average 189.24</b>	<b>552.24</b>	<b>755.42</b>	<b>914.55</b>							
<b>Graduate II</b>																
SIUC	3	327	1,087	1,581	1,844	109.00	362.33	527.00	614.67	0.15	0.16	0.19	0.17	17.7	58.9	85.7
UIUC	192	139,561	431,109	551,269	688,904	726.88	2,245.36	2,871.19	3,588.04	1.01	1.01	1.01	1.01	20.3	62.6	80.0
<b>Total</b>	<b>195</b>	<b>139,888</b>	<b>432,196</b>	<b>552,850</b>	<b>690,748</b>	<b>Average 717.37</b>	<b>2,216.39</b>	<b>2,835.13</b>	<b>3,542.30</b>							
<b>Total All Levels</b>																
NIU	8,161	1,300,751	2,692,788	4,273,301	4,868,053	159.39	329.96	523.62	596.50	0.85	0.61	0.70	0.66	26.7	55.3	87.8
SIUC	11,663	1,272,531	5,267,881	7,531,823	8,786,704	109.11	451.67	645.79	753.38	0.58	0.83	0.87	0.84	14.5	60.0	85.7
UIS	1,811	241,716	488,003	863,198	986,044	133.47	269.47	476.64	544.47	0.71	0.50	0.64	0.61	24.5	49.5	87.5
UIUC	18,934	4,823,558	13,510,776	17,468,491	21,829,838	254.76	713.57	922.60	1,152.94	1.35	1.32	1.24	1.28	22.1	61.9	80.0
<b>Total</b>	<b>40,569</b>	<b>7,638,556</b>	<b>21,959,448</b>	<b>30,136,813</b>	<b>36,470,639</b>	<b>Average 188.29</b>	<b>541.29</b>	<b>742.85</b>	<b>898.98</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**21 Letters**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	2,529	430,069	658,994	1,009,394	1,234,796	170.05	260.57	399.13	488.25	1.80	1.66	1.62	1.68	34.8	53.4	81.7
EIU	6,809	1,197,861	1,587,452	2,516,861	2,914,001	175.92	233.14	369.64	427.96	1.87	1.48	1.50	1.48	41.1	54.5	86.4
GSU	939	171,923	280,197	432,952	490,301	183.09	298.40	461.08	522.15	1.94	1.90	1.88	1.80	35.1	57.1	88.3
ISU	15,874	1,122,050	2,369,700	3,932,250	4,696,747	70.68	149.28	247.72	295.88	0.75	0.95	1.01	1.02	23.9	50.5	83.7
NEIU	6,312	691,294	1,009,452	1,827,156	2,191,397	109.52	159.93	289.47	347.18	1.16	1.02	1.18	1.20	31.5	46.1	83.4
NIU	14,659	1,181,560	3,148,001	5,309,094	6,048,007	80.60	214.75	362.17	412.58	0.86	1.37	1.47	1.42	19.5	52.1	87.8
SIUC	20,014	1,396,905	2,370,038	4,057,229	4,733,206	69.80	118.42	202.72	236.49	0.74	0.75	0.82	0.82	29.5	50.1	85.7
SIUE	20,068	1,151,622	2,436,820	3,768,749	4,410,383	57.39	121.43	187.80	219.77	0.61	0.77	0.76	0.76	26.1	55.3	85.5
UIC	18,610	2,349,654	2,941,557	4,137,903	4,797,242	126.26	158.06	222.35	257.78	1.34	1.01	0.90	0.89	49.0	61.3	86.3
UIS	2,066	265,278	421,353	797,285	910,750	128.40	203.95	385.91	440.83	1.36	1.30	1.57	1.52	29.1	46.3	87.5
UIUC	30,423	3,128,764	4,542,174	6,230,182	7,785,667	102.84	149.30	204.79	255.91	1.09	0.95	0.83	0.88	40.2	58.3	80.0
WIU	10,449	933,952	1,596,764	2,539,304	2,892,231	89.38	152.82	243.02	276.80	0.95	0.97	0.99	0.96	32.3	55.2	87.8
<b>Total</b>	<b>148,752</b>	<b>14,020,932</b>	<b>23,362,502</b>	<b>36,558,359</b>	<b>43,104,728</b>	<b>Average</b>	<b>94.26</b>	<b>157.06</b>	<b>245.77</b>	<b>289.78</b>						
<b>Upper Division</b>																
CSU	3,091	525,694	805,521	1,233,833	1,509,352	170.07	260.60	399.17	488.31	1.33	1.15	1.18	1.22	34.8	53.4	81.7
EIU	4,722	1,208,059	1,606,960	2,406,268	2,785,958	255.84	340.31	509.59	590.00	2.01	1.50	1.51	1.47	43.4	57.7	86.4
GSU	3,443	510,723	839,429	1,309,976	1,483,496	148.34	243.81	380.48	430.87	1.16	1.07	1.13	1.07	34.4	56.6	88.3
ISU	13,391	1,462,253	2,703,507	4,420,706	5,280,168	109.20	201.89	330.13	394.31	0.86	0.89	0.98	0.98	27.7	51.2	83.7
NEIU	4,134	558,002	859,104	1,464,414	1,756,343	134.98	207.81	354.24	424.85	1.06	0.91	1.05	1.06	31.8	48.9	83.4
NIU	8,192	599,262	1,615,283	2,765,213	3,150,072	73.15	197.18	337.55	384.53	0.57	0.87	1.00	0.96	19.0	51.3	87.8
SIUC	11,025	1,204,927	2,028,084	3,195,545	3,727,956	109.29	183.95	289.85	338.14	0.86	0.81	0.86	0.84	32.3	54.4	85.7
SIUE	7,361	702,938	1,332,151	1,946,284	2,277,641	95.49	180.97	264.40	309.42	0.75	0.80	0.78	0.77	30.9	58.5	85.5
UIC	7,215	1,400,183	2,158,190	2,827,974	3,278,587	194.07	299.13	391.96	454.41	1.52	1.31	1.16	1.13	42.7	65.8	86.3
UIS	1,925	217,274	368,921	710,086	811,142	112.87	191.65	368.88	421.37	0.88	0.84	1.09	1.05	26.8	45.5	87.5
UIUC	30,133	3,503,670	6,942,346	9,279,148	11,595,866	116.27	230.39	307.94	384.82	0.91	1.01	0.91	0.96	30.2	59.9	80.0
WIU	3,803	666,507	1,139,516	1,623,871	1,849,566	175.26	299.64	427.00	486.34	1.37	1.32	1.27	1.21	36.0	61.6	87.8
<b>Total</b>	<b>98,435</b>	<b>12,559,492</b>	<b>22,399,012</b>	<b>33,183,318</b>	<b>39,506,147</b>	<b>Average</b>	<b>127.59</b>	<b>227.55</b>	<b>337.11</b>	<b>401.34</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**21 Letters**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Graduate I</b>																
CSU	195	33,128	50,762	77,753	95,115	169.89	260.32	398.73	487.77	0.81	0.63	0.69	0.71	34.8	53.4	81.7
EIU	614	251,221	348,308	494,860	572,945	409.15	567.28	805.96	933.14	1.95	1.38	1.39	1.37	43.8	60.8	86.4
GSU	482	80,363	140,646	211,241	239,222	166.73	291.80	438.26	496.31	0.79	0.71	0.76	0.73	33.6	58.8	88.3
ISU	790	129,509	211,157	341,729	408,167	163.94	267.29	432.57	516.67	0.78	0.65	0.75	0.76	31.7	51.7	83.7
NEIU	465	120,403	212,684	321,666	385,790	258.93	457.38	691.75	829.66	1.23	1.12	1.20	1.21	31.2	55.1	83.4
NIU	1,636	147,113	373,776	623,972	710,816	89.92	228.47	381.40	434.48	0.43	0.56	0.66	0.64	20.7	52.6	87.8
SIUC	1,372	255,372	476,483	695,642	811,543	186.13	347.29	507.03	591.50	0.89	0.85	0.88	0.87	31.5	58.7	85.7
SIUE	1,164	233,954	527,353	715,201	836,965	200.99	453.05	614.43	719.04	0.96	1.10	1.06	1.05	28.0	63.0	85.5
UIC	821	226,887	428,214	541,389	627,655	276.35	521.58	659.43	764.50	1.31	1.27	1.14	1.12	36.1	68.2	86.3
UIS	97	15,100	23,948	43,201	49,349	155.67	246.89	445.37	508.75	0.74	0.60	0.77	0.74	30.6	48.5	87.5
UIUC	1,858	447,509	1,032,546	1,341,117	1,675,953	240.86	555.73	721.81	902.02	1.15	1.36	1.25	1.32	26.7	61.6	80.0
WIU	543	169,519	289,823	391,152	445,517	312.19	533.74	720.35	820.47	1.48	1.30	1.25	1.20	38.0	65.1	87.8
<b>Total</b>	<b>10,037</b>	<b>2,110,078</b>	<b>4,115,700</b>	<b>5,798,923</b>	<b>6,859,037</b>	<b>Average 210.23</b>	<b>410.05</b>	<b>577.75</b>	<b>683.38</b>							
<b>Graduate II</b>																
GSU	5	2,618	3,884	5,540	6,274	523.60	776.80	1,108.00	1,254.80	2.20	1.42	1.51	1.41	41.7	61.9	88.3
ISU	1,096	178,688	291,619	472,014	563,782	163.04	266.08	430.67	514.40	0.68	0.49	0.59	0.58	31.7	51.7	83.7
NIU	738	193,063	351,198	537,347	612,134	261.60	475.88	728.11	829.45	1.10	0.87	0.99	0.94	31.5	57.4	87.8
SIUC	1,221	151,626	295,775	448,507	523,233	124.18	242.24	367.33	428.53	0.52	0.44	0.50	0.48	29.0	56.5	85.7
SIUE	3	813	1,284	1,748	2,046	271.00	428.00	582.67	682.00	1.14	0.78	0.79	0.77	39.7	62.8	85.4
UIC	1,288	437,306	831,462	1,041,326	1,207,252	339.52	645.55	808.48	937.31	1.42	1.18	1.10	1.06	36.2	68.9	86.3
UIUC	2,762	731,158	2,103,211	2,716,550	3,394,790	264.72	761.48	983.54	1,229.11	1.11	1.40	1.34	1.39	21.5	62.0	80.0
<b>Total</b>	<b>7,113</b>	<b>1,695,272</b>	<b>3,878,433</b>	<b>5,223,032</b>	<b>6,309,511</b>	<b>Average 238.33</b>	<b>545.26</b>	<b>734.29</b>	<b>887.04</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**21 Letters**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	5,815	988,891	1,515,277	2,320,980	2,839,263	170.06	260.58	399.14	488.27	1.48	1.28	1.31	1.35	34.8	53.4	81.7
EIU	12,145	2,657,141	3,542,720	5,417,989	6,272,904	218.78	291.70	446.11	516.50	1.90	1.43	1.46	1.43	42.4	56.5	86.4
GSU	4,869	765,627	1,264,156	1,959,709	2,219,293	157.25	259.63	402.49	455.80	1.37	1.28	1.32	1.26	34.5	57.0	88.3
ISU	31,151	2,892,500	5,575,983	9,166,699	10,948,864	92.85	179.00	294.27	351.48	0.81	0.88	0.96	0.97	26.4	50.9	83.7
NEIU	10,911	1,369,699	2,081,240	3,613,236	4,333,530	125.53	190.75	331.16	397.17	1.09	0.94	1.08	1.10	31.6	48.0	83.4
NIU	25,225	2,120,998	5,488,258	9,235,626	10,521,029	84.08	217.57	366.13	417.09	0.73	1.07	1.20	1.15	20.2	52.2	87.8
SIUC	33,632	3,008,830	5,170,380	8,396,923	9,795,938	89.46	153.73	249.67	291.27	0.78	0.76	0.82	0.80	30.7	52.8	85.7
SIUE	28,596	2,089,327	4,297,608	6,431,982	7,527,035	73.06	150.29	224.93	263.22	0.64	0.74	0.74	0.73	27.8	57.1	85.5
UIC	27,934	4,414,030	6,359,423	8,548,592	9,910,736	158.02	227.66	306.03	354.79	1.37	1.12	1.00	0.98	44.5	64.2	86.3
UIS	4,088	497,652	814,222	1,550,572	1,771,241	121.73	199.17	379.30	433.28	1.06	0.98	1.24	1.20	28.1	46.0	87.5
UIUC	65,176	7,811,101	14,620,277	19,566,997	24,452,276	119.85	224.32	300.22	375.17	1.04	1.10	0.98	1.04	31.9	59.8	80.0
WIU	14,795	1,769,978	3,026,103	4,554,327	5,187,314	119.63	204.54	307.83	350.61	1.04	1.01	1.01	0.97	34.1	58.3	87.8
<b>Total</b>	<b>264,337</b>	<b>30,385,774</b>	<b>53,755,647</b>	<b>80,763,632</b>	<b>95,779,423</b>	<b>Average 114.95</b>	<b>203.36</b>	<b>305.53</b>	<b>362.34</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**22 Liberal Arts and Humanities**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	266	97,936	143,054	201,621	246,643	368.18	537.80	757.97	927.23	2.35	1.45	1.50	1.58	39.7	58.0	81.7
EIU	118	7,496	52,151	75,793	87,753	63.53	441.96	642.31	743.67	0.41	1.19	1.27	1.27	8.5	59.4	86.4
GSU	612	72,754	115,031	169,857	192,356	118.88	187.96	277.54	314.31	0.76	0.51	0.55	0.54	37.8	59.8	88.3
NEIU	223	19,894	23,953	48,715	58,427	89.21	107.41	218.45	262.00	0.57	0.29	0.43	0.45	34.0	41.0	83.4
NIU	382	86,240	124,281	197,554	225,049	225.76	325.34	517.16	589.13	1.44	0.88	1.02	1.00	38.3	55.2	87.8
UIC	6,790	1,229,321	3,635,605	4,590,649	5,322,129	181.05	535.44	676.09	783.82	1.16	1.45	1.34	1.34	23.1	68.3	86.3
UIS	2,880	381,213	458,231	932,584	1,065,305	132.37	159.11	323.81	369.90	0.85	0.43	0.64	0.63	35.8	43.0	87.5
UIUC	1,180	54,672	55,175	87,721	109,622	46.33	46.76	74.34	92.90	0.30	0.13	0.15	0.16	49.9	50.3	80.0
<b>Total</b>	<b>12,451</b>	<b>1,949,526</b>	<b>4,607,481</b>	<b>6,304,494</b>	<b>7,307,284</b>	<b>Average 156.58</b>	<b>370.05</b>	<b>506.34</b>	<b>586.88</b>							
<b>Upper Division</b>																
CSU	239	88,006	128,551	181,179	221,637	368.23	537.87	758.07	927.35	3.35	2.29	2.23	2.36	39.7	58.0	81.7
EIU	525	33,055	229,966	334,524	387,309	62.96	438.03	637.19	737.73	0.57	1.87	1.88	1.88	8.5	59.4	86.4
GSU	2,280	179,649	272,174	432,610	489,914	78.79	119.37	189.74	214.87	0.72	0.51	0.56	0.55	36.7	55.6	88.3
NEIU	510	48,592	55,728	112,694	135,159	95.28	109.27	220.97	265.02	0.87	0.47	0.65	0.67	36.0	41.2	83.4
NIU	663	187,291	269,905	418,834	477,126	282.49	407.10	631.73	719.65	2.57	1.73	1.86	1.83	39.3	56.6	87.8
UIC	7,037	653,079	1,685,115	2,253,413	2,612,475	92.81	239.46	320.22	371.25	0.84	1.02	0.94	0.94	25.0	64.5	86.3
UIS	1,030	146,687	241,287	440,724	503,446	142.41	234.26	427.89	488.78	1.30	1.00	1.26	1.24	29.1	47.9	87.5
UIUC	131	28,166	30,557	40,819	51,010	215.01	233.26	311.60	389.39	1.96	0.99	0.92	0.99	55.2	59.9	80.0
<b>Total</b>	<b>12,415</b>	<b>1,364,525</b>	<b>2,913,283</b>	<b>4,214,797</b>	<b>4,878,076</b>	<b>Average 109.91</b>	<b>234.66</b>	<b>339.49</b>	<b>392.92</b>							
<b>Graduate I</b>																
GSU	181	11,415	18,224	29,860	33,815	63.07	100.69	164.97	186.82	0.16	0.14	0.18	0.17	33.8	53.9	88.3
NEIU	8	1,297	1,459	2,560	3,070	162.13	182.38	320.00	383.75	0.41	0.25	0.34	0.35	42.2	47.5	83.4
NIU	38	56,486	81,402	116,402	132,603	1,486.47	2,142.16	3,063.21	3,489.55	3.78	2.96	3.29	3.21	42.6	61.4	87.8
UIC	1,051	602,108	1,198,636	1,475,151	1,710,203	572.89	1,140.47	1,403.57	1,627.22	1.46	1.58	1.51	1.50	35.2	70.1	86.3
UIS	260	59,444	119,445	192,316	219,685	228.63	459.40	739.68	844.94	0.58	0.63	0.80	0.78	27.1	54.4	87.5
UIUC	722	156,977	216,314	285,905	357,287	217.42	299.60	395.99	494.86	0.55	0.41	0.43	0.46	43.9	60.5	80.0
<b>Total</b>	<b>2,260</b>	<b>887,727</b>	<b>1,635,480</b>	<b>2,102,194</b>	<b>2,456,663</b>	<b>Average 392.80</b>	<b>723.66</b>	<b>930.17</b>	<b>1,087.02</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**22 Liberal Arts and Humanities**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
NIU	18	19,064	27,473	39,602	45,114	1,059.11	1,526.28	2,200.11	2,506.33	2.14	1.82	2.11	2.07	42.3	60.9	87.8
UIC	1,560	853,470	1,453,987	1,798,619	2,085,213	547.10	932.04	1,152.96	1,336.68	1.11	1.11	1.10	1.10	40.9	69.7	86.3
UIUC	200	6,312	13,239	19,814	24,761	31.56	66.20	99.07	123.81	0.06	0.08	0.09	0.10	25.5	53.5	80.0
<b>Total</b>	1,778	878,846	1,494,699	1,858,035	2,155,088	<b>Average</b> 494.29	840.66	1,045.01	1,212.09							
<b>Total All Levels</b>																
CSU	505	185,942	271,605	382,800	468,280	368.20	537.83	758.02	927.29	2.09	1.46	1.51	1.60	39.7	58.0	81.7
EIU	643	40,551	282,117	410,317	475,062	63.07	438.75	638.13	738.82	0.36	1.19	1.27	1.27	8.5	59.4	86.4
GSU	3,073	263,818	405,429	632,327	716,085	85.85	131.93	205.77	233.02	0.49	0.36	0.41	0.40	36.8	56.6	88.3
NEIU	741	69,783	81,140	163,969	196,656	94.17	109.50	221.28	265.39	0.54	0.30	0.44	0.46	35.5	41.3	83.4
NIU	1,101	349,081	503,061	772,392	879,892	317.06	456.91	701.54	799.18	1.80	1.24	1.40	1.38	39.7	57.2	87.8
UIC	16,438	3,337,978	7,973,343	10,117,832	11,730,020	203.06	485.06	615.51	713.59	1.16	1.32	1.23	1.23	28.5	68.0	86.3
UIS	4,170	587,344	818,963	1,565,624	1,788,436	140.85	196.39	375.45	428.88	0.80	0.53	0.75	0.74	32.8	45.8	87.5
UIUC	2,233	246,127	315,285	434,259	542,680	110.22	141.19	194.47	243.03	0.63	0.38	0.39	0.42	45.4	58.1	80.0
<b>Total</b>	28,904	5,080,624	10,650,943	14,479,520	16,797,111	<b>Average</b> 175.78	368.49	500.95	581.13							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**23 Library Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr Less P.P.
<b>Lower Division</b>																
UIUC	9	1,199	2,416	3,206	4,006	133.22	268.44	356.22	445.11	1.00	1.00	1.00	1.00	29.9	60.3	80.0
<b>Total</b>	9	1,199	2,416	3,206	4,006	<b>Average</b> 133.22	268.44	356.22	445.11							
<b>Upper Division</b>																
CSU	9	8,683	13,302	17,775	21,744	964.78	1,478.00	1,975.00	2,416.00	5.71	4.34	4.35	4.29	39.9	61.2	81.7
UIUC	124	13,790	32,010	42,562	53,188	111.21	258.15	343.24	428.94	0.66	0.76	0.76	0.76	25.9	60.2	80.0
<b>Total</b>	133	22,473	45,312	60,337	74,932	<b>Average</b> 168.97	340.69	453.66	563.40							
<b>Graduate I</b>																
CSU	298	287,655	440,689	588,870	720,366	965.29	1,478.82	1,976.07	2,417.34	3.98	2.59	2.66	2.61	39.9	61.2	81.7
UIUC	10,270	2,273,212	5,582,893	7,254,638	9,065,899	221.34	543.61	706.39	882.76	0.91	0.95	0.95	0.95	25.1	61.6	80.0
<b>Total</b>	10,568	2,560,867	6,023,582	7,843,508	9,786,265	<b>Average</b> 242.32	569.98	742.19	926.03							
<b>Graduate II</b>																
UIUC	1,358	386,265	1,178,005	1,518,727	1,897,907	284.44	867.46	1,118.36	1,397.58	1.00	1.00	1.00	1.00	20.4	62.1	80.0
<b>Total</b>	1,358	386,265	1,178,005	1,518,727	1,897,907	<b>Average</b> 284.44	867.46	1,118.36	1,397.58							
<b>Total All Levels</b>																
CSU	307	296,338	453,991	606,645	742,110	965.27	1,478.80	1,976.04	2,417.30	3.92	2.46	2.53	2.48	39.9	61.2	81.7
UIUC	11,761	2,674,466	6,795,324	8,819,133	11,021,000	227.40	577.78	749.86	937.08	0.92	0.96	0.96	0.96	24.3	61.7	80.0
<b>Total</b>	12,068	2,970,804	7,249,315	9,425,778	11,763,110	<b>Average</b> 246.17	600.71	781.06	974.74							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**24 Life Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	1,753	402,157	596,512	880,543	1,077,172	229.41	340.28	502.31	614.47	2.74	2.16	2.07	2.12	37.3	55.4	81.7
EIU	5,066	512,822	774,193	1,341,249	1,552,887	101.23	152.82	264.76	306.53	1.21	0.97	1.09	1.06	33.0	49.9	86.4
GSU	233	37,333	59,544	98,043	111,030	160.23	255.55	420.79	476.52	1.91	1.62	1.74	1.64	33.6	53.6	88.3
ISU	12,142	578,504	1,251,875	2,129,447	2,543,448	47.64	103.10	175.38	209.48	0.57	0.65	0.72	0.72	22.7	49.2	83.7
NEIU	3,555	291,580	520,475	964,079	1,156,267	82.02	146.41	271.19	325.25	0.98	0.93	1.12	1.12	25.2	45.0	83.4
NIU	5,327	213,076	844,043	1,508,991	1,719,010	40.00	158.45	283.27	322.70	0.48	1.00	1.17	1.11	12.4	49.1	87.8
SIUC	6,151	257,426	694,514	1,201,968	1,402,228	41.85	112.91	195.41	227.97	0.50	0.72	0.81	0.79	18.4	49.5	85.7
SIUE	10,461	253,153	1,252,714	1,941,992	2,272,619	24.20	119.75	185.64	217.25	0.29	0.76	0.77	0.75	11.1	55.1	85.5
UIC	10,676	789,877	1,163,578	1,743,863	2,021,732	73.99	108.99	163.34	189.37	0.88	0.69	0.67	0.65	39.1	57.6	86.3
UIS	1,062	146,730	231,330	430,246	491,476	138.16	217.82	405.13	462.78	1.65	1.38	1.67	1.60	29.9	47.1	87.5
UIUC	19,644	3,121,376	5,013,351	6,669,406	8,334,552	158.90	255.21	339.51	424.28	1.89	1.62	1.40	1.46	37.5	60.2	80.0
WIU	5,638	248,389	485,222	898,545	1,023,430	44.06	86.06	159.37	181.52	0.53	0.55	0.66	0.63	24.3	47.4	87.8
<b>Total</b>	<b>81,708</b>	<b>6,852,423</b>	<b>12,887,351</b>	<b>19,808,372</b>	<b>23,705,851</b>	<b>Average</b>	<b>83.86</b>	<b>157.72</b>	<b>242.43</b>	<b>290.13</b>						
<b>Upper Division</b>																
CSU	4,149	951,748	1,411,711	2,083,901	2,549,243	229.39	340.25	502.27	614.42	1.63	1.41	1.43	1.47	37.3	55.4	81.7
EIU	6,383	1,082,044	1,632,760	2,548,251	2,950,345	169.52	255.80	399.22	462.22	1.20	1.06	1.14	1.10	36.7	55.3	86.4
GSU	2,545	481,110	835,909	1,266,428	1,434,178	189.04	328.45	497.61	563.53	1.34	1.36	1.42	1.35	33.5	58.3	88.3
ISU	8,185	889,219	1,551,486	2,543,888	3,038,464	108.64	189.55	310.80	371.22	0.77	0.79	0.89	0.89	29.3	51.1	83.7
NEIU	7,038	802,940	1,428,031	2,446,374	2,934,055	114.09	202.90	347.60	416.89	0.81	0.84	0.99	1.00	27.4	48.7	83.4
NIU	11,870	523,986	1,951,654	3,461,795	3,943,603	44.14	164.42	291.64	332.23	0.31	0.68	0.83	0.79	13.3	49.5	87.8
SIUC	9,753	850,937	1,838,208	2,885,817	3,366,624	87.25	188.48	295.89	345.19	0.62	0.78	0.84	0.82	25.3	54.6	85.7
SIUE	9,042	425,609	1,117,161	1,722,787	2,016,094	47.07	123.55	190.53	222.97	0.33	0.51	0.54	0.53	21.1	55.4	85.5
UIC	19,623	3,372,146	5,062,803	6,721,146	7,792,102	171.85	258.00	342.51	397.09	1.22	1.07	0.98	0.95	43.3	65.0	86.3
UIS	1,749	260,261	409,755	748,423	854,934	148.81	234.28	427.91	488.81	1.06	0.97	1.22	1.17	30.4	47.9	87.5
UIUC	35,262	6,709,836	10,593,539	14,000,066	17,495,453	190.29	300.42	397.03	496.16	1.35	1.24	1.13	1.19	38.4	60.6	80.0
WIU	4,845	634,146	1,238,799	1,801,976	2,052,425	130.89	255.69	371.92	423.62	0.93	1.06	1.06	1.01	30.9	60.4	87.8
<b>Total</b>	<b>120,444</b>	<b>16,983,982</b>	<b>29,071,816</b>	<b>42,230,852</b>	<b>50,427,520</b>	<b>Average</b>	<b>141.01</b>	<b>241.37</b>	<b>350.63</b>	<b>418.68</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**24 Life Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	256	58,663	87,013	128,445	157,127	229.15	339.89	501.74	613.78	1.02	0.59	0.64	0.67	37.3	55.4	81.7
EIU	760	324,830	473,429	667,765	773,133	427.41	622.93	878.64	1,017.28	1.91	1.08	1.13	1.11	42.0	61.2	86.4
GSU	683	89,121	166,747	264,257	299,261	130.48	244.14	386.91	438.16	0.58	0.42	0.50	0.48	29.8	55.7	88.3
ISU	735	137,415	207,570	335,347	400,544	186.96	282.41	456.25	544.96	0.84	0.49	0.59	0.59	34.3	51.8	83.7
NEIU	610	114,771	215,554	336,158	403,171	188.15	353.37	551.08	660.94	0.84	0.61	0.71	0.72	28.5	53.5	83.4
NIU	959	71,723	200,032	339,040	386,227	74.79	208.58	353.53	402.74	0.33	0.36	0.45	0.44	18.6	51.8	87.8
SIUC	1,372	233,813	618,218	884,161	1,031,471	170.42	450.60	644.43	751.80	0.76	0.78	0.83	0.82	22.7	59.9	85.7
SIUE	1,328	235,217	629,576	851,890	996,925	177.12	474.08	641.48	750.70	0.79	0.82	0.82	0.82	23.6	63.2	85.5
UIC	1,409	282,215	2,030,192	2,486,553	2,882,764	200.29	1,440.87	1,764.76	2,045.96	0.90	2.49	2.26	2.23	9.8	70.4	86.3
UIS	264	42,533	67,355	120,594	137,756	161.11	255.13	456.80	521.80	0.72	0.44	0.59	0.57	30.9	48.9	87.5
UIUC	2,116	714,809	1,461,120	1,890,142	2,362,052	337.81	690.51	893.26	1,116.28	1.51	1.20	1.15	1.21	30.3	61.9	80.0
WIU	1,273	327,221	639,223	866,594	987,037	257.05	502.14	680.75	775.36	1.15	0.87	0.87	0.84	33.2	64.8	87.8
<b>Total</b>	<b>11,765</b>	<b>2,632,331</b>	<b>6,796,029</b>	<b>9,170,946</b>	<b>10,817,468</b>	<b>Average 223.74</b>	<b>577.65</b>	<b>779.51</b>	<b>919.46</b>							
<b>Graduate II</b>																
CSU	4	848	1,258	1,857	2,272	212.00	314.50	464.25	568.00	0.90	0.48	0.55	0.56	37.3	55.4	81.7
ISU	330	70,540	104,800	168,743	201,550	213.76	317.58	511.34	610.76	0.91	0.49	0.61	0.60	35.0	52.0	83.7
NIU	814	117,803	251,821	402,737	458,789	144.72	309.36	494.76	563.62	0.61	0.47	0.59	0.55	25.7	54.9	87.8
SIUC	1,056	332,371	663,703	930,336	1,085,340	314.75	628.51	881.00	1,027.78	1.33	0.96	1.05	1.01	30.6	61.2	85.7
UIC	3,766	986,564	3,852,280	4,753,505	5,510,935	261.97	1,022.91	1,262.22	1,463.34	1.11	1.57	1.50	1.43	17.9	69.9	86.3
UIUC	11,789	2,684,598	6,695,252	8,692,251	10,862,438	227.72	567.92	737.32	921.40	0.96	0.87	0.88	0.90	24.7	61.6	80.0
<b>Total</b>	<b>17,759</b>	<b>4,192,724</b>	<b>11,569,114</b>	<b>14,949,429</b>	<b>18,121,324</b>	<b>Average 236.09</b>	<b>651.45</b>	<b>841.79</b>	<b>1,020.40</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**24 Life Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	6,162	1,413,416	2,096,494	3,094,746	3,785,814	229.38	340.23	502.23	614.38	1.73	1.31	1.35	1.38	37.3	55.4	81.7
EIU	12,209	1,919,696	2,880,382	4,557,265	5,276,365	157.24	235.92	373.27	432.17	1.19	0.91	1.00	0.97	36.4	54.6	86.4
GSU	3,461	607,564	1,062,200	1,628,728	1,844,469	175.55	306.91	470.59	532.93	1.33	1.18	1.27	1.20	32.9	57.6	88.3
ISU	21,392	1,675,678	3,115,731	5,177,425	6,184,006	78.33	145.65	242.03	289.08	0.59	0.56	0.65	0.65	27.1	50.4	83.7
NEIU	11,203	1,209,291	2,164,060	3,746,611	4,493,493	107.94	193.17	334.43	401.10	0.82	0.74	0.90	0.90	26.9	48.2	83.4
NIU	18,970	926,588	3,247,550	5,712,563	6,507,629	48.84	171.19	301.14	343.05	0.37	0.66	0.81	0.77	14.2	49.9	87.8
SIUC	18,332	1,674,547	3,814,643	5,902,282	6,885,663	91.35	208.09	321.97	375.61	0.69	0.80	0.87	0.84	24.3	55.4	85.7
SIUE	20,831	913,979	3,001,321	4,519,075	5,288,454	43.88	144.08	216.94	253.87	0.33	0.55	0.58	0.57	17.3	56.8	85.5
UIC	35,474	5,430,802	12,108,853	15,705,067	18,207,533	153.09	341.34	442.72	513.26	1.16	1.31	1.19	1.15	29.8	66.5	86.3
UIS	3,075	449,524	708,440	1,299,263	1,484,166	146.19	230.39	422.52	482.66	1.10	0.88	1.14	1.08	30.3	47.7	87.5
UIUC	68,811	13,230,619	23,763,262	31,251,865	39,054,495	192.27	345.34	454.17	567.56	1.45	1.33	1.22	1.28	33.9	60.8	80.0
WIU	11,756	1,209,756	2,363,244	3,567,115	4,062,892	102.91	201.02	303.43	345.60	0.78	0.77	0.82	0.78	29.8	58.2	87.8
<b>Total</b>	<b>231,676</b>	<b>30,661,460</b>	<b>60,326,180</b>	<b>86,162,005</b>	<b>103,074,979</b>	<b>Average 132.35</b>	<b>260.39</b>	<b>371.91</b>	<b>444.91</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**25 Mathematics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	3,094	469,034	672,652	1,062,028	1,299,183	151.59	217.41	343.25	419.90	2.36	1.79	1.78	1.83	36.1	51.8	81.7
EIU	4,275	486,530	677,785	1,163,786	1,347,422	113.81	158.55	272.23	315.19	1.77	1.30	1.41	1.37	36.1	50.3	86.4
GSU	615	74,861	129,335	188,609	213,592	121.73	210.30	306.68	347.30	1.89	1.73	1.59	1.51	35.0	60.6	88.3
ISU	23,768	1,418,482	2,410,380	4,105,474	4,903,649	59.68	101.41	172.73	206.31	0.93	0.83	0.89	0.90	28.9	49.2	83.7
NEIU	8,469	767,252	1,069,820	2,066,672	2,478,660	90.60	126.32	244.03	292.67	1.41	1.04	1.26	1.28	31.0	43.2	83.4
NIU	16,198	467,631	2,513,816	4,514,598	5,142,933	28.87	155.19	278.71	317.50	0.45	1.28	1.44	1.38	9.1	48.9	87.8
SIUC	11,993	614,737	1,279,111	2,243,770	2,617,606	51.26	106.65	187.09	218.26	0.80	0.88	0.97	0.95	23.5	48.9	85.7
SIUE	17,399	648,910	1,608,884	2,619,316	3,065,257	37.30	92.47	150.54	176.17	0.58	0.76	0.78	0.77	21.2	52.5	85.5
UIC	29,694	2,239,498	3,887,292	5,633,017	6,530,589	75.42	130.91	189.70	219.93	1.17	1.08	0.98	0.96	34.3	59.5	86.3
UIS	2,281	192,191	313,697	670,447	765,861	84.26	137.53	293.93	335.76	1.31	1.13	1.52	1.46	25.1	41.0	87.5
UIUC	59,415	4,008,691	7,130,932	9,954,148	12,439,393	67.47	120.02	167.54	209.36	1.05	0.99	0.87	0.91	32.2	57.3	80.0
WIU	12,995	830,289	1,452,489	2,489,708	2,835,742	63.89	111.77	191.59	218.22	0.99	0.92	0.99	0.95	29.3	51.2	87.8
<b>Total</b>	190,196	12,218,106	23,146,193	36,711,573	43,639,887	<b>Average</b>	64.24	121.70	193.02	229.45						
<b>Upper Division</b>																
CSU	3,069	465,219	667,181	1,053,390	1,288,616	151.59	217.39	343.24	419.88	1.58	1.23	1.28	1.31	36.1	51.8	81.7
EIU	4,656	790,914	1,004,168	1,614,825	1,869,631	169.87	215.67	346.83	401.55	1.77	1.22	1.29	1.26	42.3	53.7	86.4
GSU	3,732	475,818	781,004	1,141,599	1,292,816	127.50	209.27	305.89	346.41	1.32	1.19	1.14	1.08	36.8	60.4	88.3
ISU	10,141	1,179,976	1,853,982	3,044,870	3,636,845	116.36	182.82	300.25	358.63	1.21	1.04	1.12	1.12	32.4	51.0	83.7
NEIU	8,106	865,122	1,317,735	2,375,380	2,848,908	106.73	162.56	293.04	351.46	1.11	0.92	1.09	1.10	30.4	46.3	83.4
NIU	14,862	348,398	1,969,835	3,670,474	4,181,326	23.44	132.54	246.97	281.34	0.24	0.75	0.92	0.88	8.3	47.1	87.8
SIUC	8,291	664,845	1,036,431	1,753,484	2,045,633	80.19	125.01	211.49	246.73	0.83	0.71	0.79	0.77	32.5	50.7	85.7
SIUE	8,473	472,200	904,686	1,431,470	1,675,180	55.73	106.77	168.94	197.71	0.58	0.61	0.63	0.62	28.2	54.0	85.5
UIC	14,160	2,058,517	3,424,274	4,574,585	5,303,505	145.38	241.83	323.06	374.54	1.51	1.37	1.20	1.17	38.8	64.6	86.3
UIS	2,396	190,941	304,786	670,006	765,358	79.69	127.21	279.64	319.43	0.83	0.72	1.04	1.00	24.9	39.8	87.5
UIUC	33,502	3,121,241	6,267,352	8,470,545	10,585,381	93.17	187.07	252.84	315.96	0.97	1.06	0.94	0.99	29.5	59.2	80.0
WIU	5,974	660,885	1,156,136	1,756,569	2,000,707	110.63	193.53	294.04	334.90	1.15	1.10	1.09	1.05	33.0	57.8	87.8
<b>Total</b>	117,362	11,294,076	20,687,570	31,557,197	37,493,906	<b>Average</b>	96.23	176.27	268.89	319.47						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**25 Mathematics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	457	69,271	99,343	156,849	191,874	151.58	217.38	343.21	419.86	0.88	0.72	0.81	0.84	36.1	51.8	81.7
EIU	424	138,202	175,465	256,770	297,286	325.95	413.83	605.59	701.15	1.90	1.38	1.43	1.40	46.5	59.0	86.4
GSU	847	130,240	211,281	303,076	343,222	153.77	249.45	357.82	405.22	0.90	0.83	0.85	0.81	37.9	61.6	88.3
ISU	1,333	243,265	400,745	646,245	771,886	182.49	300.63	484.80	579.06	1.06	1.00	1.15	1.15	31.5	51.9	83.7
NEIU	556	122,129	201,653	313,407	375,884	219.66	362.69	563.68	676.05	1.28	1.21	1.33	1.35	32.5	53.6	83.4
NIU	1,041	49,174	166,338	296,842	338,156	47.24	159.79	285.15	324.84	0.28	0.53	0.67	0.65	14.5	49.2	87.8
SIUC	500	89,228	214,266	307,545	358,785	178.46	428.53	615.09	717.57	1.04	1.43	1.45	1.43	24.9	59.7	85.7
SIUE	630	136,702	312,198	421,539	493,306	216.99	495.55	669.11	783.03	1.27	1.65	1.58	1.56	27.7	63.3	85.5
UIC	1,896	526,332	846,660	1,079,236	1,251,203	277.60	446.55	569.22	659.92	1.62	1.49	1.34	1.31	42.1	67.7	86.3
UIS	133	11,846	19,231	40,395	46,144	89.07	144.59	303.72	346.95	0.52	0.48	0.72	0.69	25.7	41.7	87.5
UIUC	4,994	596,182	1,054,961	1,416,228	1,769,817	119.38	211.25	283.59	354.39	0.70	0.70	0.67	0.71	33.7	59.6	80.0
WIU	452	160,773	281,252	375,724	427,944	355.69	622.24	831.25	946.78	2.08	2.07	1.96	1.88	37.6	65.7	87.8
<b>Total</b>	<b>13,263</b>	<b>2,273,344</b>	<b>3,983,393</b>	<b>5,613,856</b>	<b>6,665,507</b>	<b>Average</b>	<b>171.40</b>	<b>300.34</b>	<b>423.27</b>	<b>502.56</b>						
<b>Graduate II</b>																
CSU	3	502	720	1,137	1,390	167.33	240.00	379.00	463.33	0.57	0.42	0.51	0.52	36.1	51.8	81.8
ISU	262	64,905	122,262	195,155	233,097	247.73	466.65	744.87	889.68	0.84	0.81	1.00	0.99	27.8	52.5	83.7
NIU	861	64,118	183,403	309,735	352,844	74.47	213.01	359.74	409.81	0.25	0.37	0.48	0.46	18.2	52.0	87.8
SIUC	656	114,351	262,060	378,159	441,164	174.32	399.48	576.46	672.51	0.59	0.70	0.77	0.75	25.9	59.4	85.7
SIUE	24	8,086	12,918	17,378	20,337	336.92	538.25	724.08	847.38	1.14	0.94	0.97	0.95	39.8	63.5	85.5
UIC	3,294	1,825,845	2,985,102	3,695,588	4,284,448	554.29	906.22	1,121.91	1,300.68	1.88	1.58	1.51	1.45	42.6	69.7	86.3
UIUC	7,066	1,516,828	3,424,779	4,461,679	5,575,623	214.67	484.68	631.43	789.08	0.73	0.84	0.85	0.88	27.2	61.4	80.0
<b>Total</b>	<b>12,166</b>	<b>3,594,635</b>	<b>6,991,244</b>	<b>9,058,831</b>	<b>10,908,903</b>	<b>Average</b>	<b>295.47</b>	<b>574.65</b>	<b>744.60</b>	<b>896.67</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**25 Mathematics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	6,623	1,004,026	1,439,896	2,273,404	2,781,063	151.60	217.41	343.26	419.91	1.72	1.32	1.38	1.42	36.1	51.8	81.7
EIU	9,355	1,415,646	1,857,418	3,035,381	3,514,339	151.33	198.55	324.47	375.66	1.72	1.21	1.30	1.27	40.3	52.9	86.4
GSU	5,194	680,919	1,121,620	1,636,710	1,853,510	131.10	215.95	315.12	356.86	1.49	1.31	1.27	1.20	36.7	60.5	88.3
ISU	35,504	2,906,628	4,787,369	7,991,744	9,545,477	81.87	134.84	225.09	268.86	0.93	0.82	0.90	0.91	30.5	50.2	83.7
NEIU	17,131	1,754,503	2,589,208	4,755,459	5,703,452	102.42	151.14	277.59	332.93	1.16	0.92	1.11	1.12	30.8	45.4	83.4
NIU	32,962	929,321	4,833,392	8,791,649	10,015,259	28.19	146.64	266.72	303.84	0.32	0.89	1.07	1.02	9.3	48.3	87.8
SIUC	21,440	1,483,161	2,791,868	4,682,958	5,463,188	69.18	130.22	218.42	254.81	0.78	0.79	0.88	0.86	27.1	51.1	85.7
SIUE	26,526	1,265,898	2,838,686	4,489,703	5,254,080	47.72	107.02	169.26	198.07	0.54	0.65	0.68	0.67	24.1	54.0	85.5
UIC	49,044	6,650,192	11,143,328	14,982,426	17,369,745	135.60	227.21	305.49	354.17	1.54	1.38	1.23	1.19	38.3	64.2	86.3
UIS	4,810	394,978	637,714	1,380,848	1,577,363	82.12	132.58	287.08	327.93	0.93	0.81	1.15	1.11	25.0	40.4	87.5
UIUC	104,977	9,242,942	17,878,024	24,302,600	30,370,214	88.05	170.30	231.50	289.30	1.00	1.03	0.93	0.98	30.4	58.9	80.0
WIU	19,421	1,651,947	2,889,877	4,622,001	5,264,393	85.06	148.80	237.99	271.07	0.96	0.90	0.96	0.91	31.4	54.9	87.8
<b>Total</b>	<b>332,987</b>	<b>29,380,161</b>	<b>54,808,400</b>	<b>82,944,883</b>	<b>98,712,083</b>	<b>Average</b>	<b>88.23</b>	<b>164.60</b>	<b>249.09</b>	<b>296.44</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**26 Multi/Interdisciplinary**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	161	39,661	63,601	93,548	108,310	246.34	395.04	581.04	672.73	4.33	4.37	3.54	3.46	36.6	58.7	86.4
GSU	3	881	1,711	4,377	4,956	293.67	570.33	1,459.00	1,652.00	5.16	6.31	8.89	8.49	17.8	34.5	88.3
ISU	4,076	217,308	376,028	645,575	771,086	53.31	92.25	158.38	189.18	0.94	1.02	0.96	0.97	28.2	48.8	83.7
NEIU	597	74,181	111,313	194,234	232,954	124.26	186.45	325.35	390.21	2.18	2.06	1.98	2.00	31.8	47.8	83.4
NIU	1,615	96,649	139,361	294,183	335,127	59.84	86.29	182.16	207.51	1.05	0.95	1.11	1.07	28.8	41.6	87.8
SIUC	1,141	23,537	108,732	205,899	245,089	20.63	95.30	180.45	214.80	0.36	1.05	1.10	1.10	9.6	44.4	84.0
UIS	710	45,240	53,087	146,984	167,902	63.72	74.77	207.02	236.48	1.12	0.83	1.26	1.21	26.9	31.6	87.5
UIUC	2,654	125,869	137,142	213,893	267,295	47.43	51.67	80.59	100.71	0.83	0.57	0.49	0.52	47.1	51.3	80.0
<b>Total</b>	<b>10,957</b>	<b>623,326</b>	<b>990,975</b>	<b>1,798,693</b>	<b>2,132,719</b>	<b>Average</b>	<b>56.89</b>	<b>90.44</b>	<b>164.16</b>	<b>194.64</b>						
<b>Upper Division</b>																
EIU	2,912	477,219	678,751	1,076,184	1,245,997	163.88	233.09	369.57	427.88	2.31	2.22	1.99	1.96	38.3	54.5	86.4
GSU	204	39,453	75,781	122,991	139,282	193.40	371.48	602.90	682.75	2.72	3.53	3.24	3.13	28.3	54.4	88.3
ISU	3,791	158,617	306,357	532,484	636,008	41.84	80.81	140.46	167.77	0.59	0.77	0.76	0.77	24.9	48.2	83.7
NEIU	204	42,983	73,658	114,545	137,379	210.70	361.07	561.50	673.43	2.96	3.43	3.02	3.09	31.3	53.6	83.4
NIU	869	34,561	60,010	137,307	156,417	39.77	69.06	158.01	180.00	0.56	0.66	0.85	0.83	22.1	38.4	87.8
SIUC	2,619	211,110	377,125	632,150	743,599	80.61	144.00	241.37	283.92	1.13	1.37	1.30	1.30	28.4	50.7	85.0
UIS	2,700	222,535	261,132	641,010	732,235	82.42	96.72	237.41	271.20	1.16	0.92	1.28	1.24	30.4	35.7	87.5
UIUC	6,254	203,026	222,863	376,433	470,417	32.46	35.64	60.19	75.22	0.46	0.34	0.32	0.34	43.2	47.4	80.0
WIU	3	433	1,645	2,216	2,524	144.33	548.33	738.67	841.33	2.03	5.21	3.97	3.86	17.2	65.2	87.8
<b>Total</b>	<b>19,556</b>	<b>1,389,937</b>	<b>2,057,322</b>	<b>3,635,320</b>	<b>4,263,858</b>	<b>Average</b>	<b>71.07</b>	<b>105.20</b>	<b>185.89</b>	<b>218.03</b>						
<b>Graduate I</b>																
EIU	382	47,179	70,266	116,660	135,068	123.51	183.94	305.39	353.58	0.60	0.46	0.55	0.53	34.9	52.0	86.4
GSU	12	2,137	3,170	5,063	5,733	178.08	264.17	421.92	477.75	0.87	0.66	0.76	0.72	37.3	55.3	88.3
ISU	17	201	453	945	1,129	11.82	26.65	55.59	66.41	0.06	0.07	0.10	0.10	17.8	40.1	83.7
NEIU	243	49,669	85,323	133,175	159,723	204.40	351.12	548.05	657.30	1.00	0.88	0.99	0.99	31.1	53.4	83.4
NIU	30	2,448	3,607	6,891	7,850	81.60	120.23	229.70	261.67	0.40	0.30	0.41	0.39	31.2	45.9	87.8
SIUC	58	7,290	17,514	26,169	30,658	125.69	301.97	451.19	528.59	0.61	0.76	0.81	0.79	23.8	57.1	85.4
UIS	30	4,667	5,476	10,687	12,207	155.57	182.53	356.23	406.90	0.76	0.46	0.64	0.61	38.2	44.9	87.5
UIUC	621	186,233	302,704	394,299	492,744	299.89	487.45	634.94	793.47	1.47	1.22	1.14	1.19	37.8	61.4	80.0
WIU	326	51,601	196,025	262,434	298,909	158.29	601.30	805.01	916.90	0.77	1.51	1.45	1.38	17.3	65.6	87.8
<b>Total</b>	<b>1,719</b>	<b>351,425</b>	<b>684,538</b>	<b>956,323</b>	<b>1,144,021</b>	<b>Average</b>	<b>204.44</b>	<b>398.22</b>	<b>556.33</b>	<b>665.52</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**26 Multi/Interdisciplinary**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
GSU	54	26,070	38,674	52,521	59,478	482.78	716.19	972.61	1,101.44	2.49	2.21	2.25	2.06	43.8	65.0	88.3
NIU	18	3,073	4,428	7,308	8,325	170.72	246.00	406.00	462.50	0.88	0.76	0.94	0.87	36.9	53.2	87.8
SIUC	11	289	3,078	5,131	6,259	26.27	279.82	466.45	569.00	0.14	0.86	1.08	1.07	4.6	49.2	82.0
UIUC	918	164,678	278,754	368,244	460,184	179.39	303.65	401.14	501.29	0.93	0.94	0.93	0.94	35.8	60.6	80.0
<b>Total</b>	<b>1,001</b>	<b>194,110</b>	<b>324,934</b>	<b>433,204</b>	<b>534,246</b>	<b>Average 193.92</b>	<b>324.61</b>	<b>432.77</b>	<b>533.71</b>							
<b>Total All Levels</b>																
EIU	3,455	564,059	812,618	1,286,392	1,489,375	163.26	235.20	372.33	431.08	2.12	1.93	1.81	1.77	37.9	54.6	86.4
GSU	273	68,541	119,336	184,952	209,449	251.07	437.13	677.48	767.21	3.26	3.58	3.30	3.16	32.7	57.0	88.3
ISU	7,884	376,126	682,838	1,179,004	1,408,223	47.71	86.61	149.54	178.62	0.62	0.71	0.73	0.74	26.7	48.5	83.7
NEIU	1,044	166,833	270,294	441,954	530,056	159.80	258.90	423.33	507.72	2.08	2.12	2.06	2.09	31.5	51.0	83.4
NIU	2,532	136,731	207,406	445,689	507,719	54.00	81.91	176.02	200.52	0.70	0.67	0.86	0.83	26.9	40.9	87.8
SIUC	3,829	242,226	506,449	869,349	1,025,605	63.26	132.27	227.04	267.85	0.82	1.08	1.11	1.10	23.6	49.4	84.8
UIS	3,440	272,442	319,695	798,681	912,344	79.20	92.93	232.17	265.22	1.03	0.76	1.13	1.09	29.9	35.0	87.5
UIUC	10,447	679,806	941,463	1,352,869	1,690,640	65.07	90.12	129.50	161.83	0.85	0.74	0.63	0.67	40.2	55.7	80.0
WIU	329	52,034	197,670	264,650	301,433	158.16	600.82	804.41	916.21	2.05	4.92	3.92	3.77	17.3	65.6	87.8
<b>Total</b>	<b>33,233</b>	<b>2,558,798</b>	<b>4,057,769</b>	<b>6,823,540</b>	<b>8,074,844</b>	<b>Average 77.00</b>	<b>122.10</b>	<b>205.32</b>	<b>242.98</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**27 Recreation and Leisure**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	74	17,590	26,145	38,417	46,996	237.70	353.31	519.15	635.08	3.97	2.87	2.78	2.84	37.4	55.6	81.7
EIU	2,873	286,582	452,129	777,713	900,429	99.75	157.37	270.70	313.41	1.67	1.28	1.45	1.40	31.8	50.2	86.4
ISU	802	45,506	112,531	187,402	223,836	56.74	140.31	233.67	279.10	0.95	1.14	1.25	1.25	20.3	50.3	83.7
SIUC	2,226	159,657	214,400	385,680	449,846	71.72	96.32	173.26	202.09	1.20	0.78	0.93	0.90	35.5	47.7	85.7
SIUE	1,775	45,842	113,230	201,728	236,073	25.83	63.79	113.65	133.00	0.43	0.52	0.61	0.59	19.4	48.0	85.5
UIC	4,962	240,213	485,661	744,205	862,788	48.41	97.88	149.98	173.88	0.81	0.80	0.80	0.78	27.8	56.3	86.3
UIUC	16,359	771,813	1,964,426	2,742,036	3,426,638	47.18	120.08	167.62	209.47	0.79	0.98	0.90	0.94	22.5	57.3	80.0
WIU	5,154	480,931	844,501	1,323,809	1,507,800	93.31	163.85	256.85	292.55	1.56	1.33	1.37	1.31	31.9	56.0	87.8
<b>Total</b>	<b>34,225</b>	<b>2,048,134</b>	<b>4,213,023</b>	<b>6,400,990</b>	<b>7,654,406</b>	<b>Average</b>	<b>59.84</b>	<b>123.10</b>	<b>187.03</b>	<b>223.65</b>						
<b>Upper Division</b>																
CSU	474	112,706	167,518	246,148	301,114	237.78	353.41	519.30	635.26	3.48	2.57	2.49	2.56	37.4	55.6	81.7
EIU	10,610	1,153,957	1,643,946	2,838,448	3,286,331	108.76	154.94	267.53	309.74	1.59	1.13	1.28	1.25	35.1	50.0	86.4
ISU	6,803	354,128	861,166	1,443,356	1,723,969	52.05	126.59	212.16	253.41	0.76	0.92	1.02	1.02	20.5	50.0	83.7
SIUC	9,341	806,846	1,112,799	1,909,397	2,230,974	86.38	119.13	204.41	238.84	1.26	0.87	0.98	0.96	36.2	49.9	85.6
SIUE	6,419	217,224	427,712	752,974	881,169	33.84	66.63	117.30	137.28	0.50	0.49	0.56	0.55	24.7	48.5	85.5
UIC	14,833	1,127,673	2,459,170	3,435,906	3,983,388	76.02	165.79	231.64	268.55	1.11	1.21	1.11	1.08	28.3	61.7	86.3
UIUC	36,665	1,693,407	4,632,656	6,438,035	8,045,415	46.19	126.35	175.59	219.43	0.68	0.92	0.84	0.89	21.0	57.6	80.0
WIU	12,831	1,230,770	2,149,276	3,354,387	3,820,599	95.92	167.51	261.43	297.76	1.40	1.22	1.25	1.20	32.2	56.3	87.8
<b>Total</b>	<b>97,976</b>	<b>6,696,711</b>	<b>13,454,243</b>	<b>20,418,651</b>	<b>24,272,959</b>	<b>Average</b>	<b>68.35</b>	<b>137.32</b>	<b>208.40</b>	<b>247.74</b>						
<b>Graduate I</b>																
CSU	12	2,850	4,235	6,224	7,613	237.50	352.92	518.67	634.42	1.65	1.23	1.26	1.31	37.4	55.6	81.8
EIU	1,663	278,236	356,207	573,567	664,071	167.31	214.20	344.90	399.32	1.17	0.75	0.84	0.83	41.9	53.6	86.4
ISU	1,586	105,062	229,487	381,483	455,650	66.24	144.70	240.53	287.30	0.46	0.50	0.58	0.59	23.1	50.4	83.7
NEIU	315	111,760	210,139	307,245	368,494	354.79	667.11	975.38	1,169.82	2.47	2.32	2.37	2.42	30.3	57.0	83.4
NIU	1,613	516,788	867,535	1,314,504	1,497,455	320.39	537.84	814.94	928.37	2.23	1.87	1.98	1.92	34.5	57.9	87.8
SIUC	1,472	205,180	344,031	523,955	611,179	139.39	233.72	355.95	415.20	0.97	0.81	0.86	0.86	33.6	56.3	85.7
SIUE	2,139	181,875	356,730	526,486	616,121	85.03	166.77	246.14	288.04	0.59	0.58	0.60	0.60	29.5	57.9	85.5
UIC	2,899	377,583	967,129	1,256,479	1,456,688	130.25	333.61	433.42	502.48	0.91	1.16	1.05	1.04	25.9	66.4	86.3
UIUC	3,214	325,352	968,660	1,279,996	1,599,571	101.23	301.39	398.26	497.69	0.71	1.05	0.97	1.03	20.3	60.6	80.0
WIU	2,491	394,171	698,020	1,003,035	1,142,443	158.24	280.22	402.66	458.63	1.10	0.97	0.98	0.95	34.5	61.1	87.8
<b>Total</b>	<b>17,404</b>	<b>2,498,857</b>	<b>5,002,173</b>	<b>7,172,974</b>	<b>8,419,285</b>	<b>Average</b>	<b>143.58</b>	<b>287.42</b>	<b>412.15</b>	<b>483.76</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**27 Recreation and Leisure**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
ISU	3	169	389	652	779	56.33	129.67	217.33	259.67	0.28	0.19	0.24	0.24	21.7	49.9	83.7
SIUC	9	1,047	1,482	2,319	2,675	116.33	164.67	257.67	297.22	0.58	0.24	0.29	0.27	39.1	55.4	86.7
UIC	746	206,131	460,575	577,876	669,956	276.32	617.39	774.63	898.06	1.37	0.89	0.87	0.82	30.8	68.7	86.3
UIUC	2,534	457,645	1,820,076	2,352,984	2,940,452	180.60	718.26	928.57	1,160.40	0.89	1.04	1.04	1.06	15.6	61.9	80.0
WIU	1	20	36	95	108	20.00	36.00	95.00	108.00	0.10	0.05	0.11	0.10	18.5	33.3	88.0
<b>Total</b>	<b>3,293</b>	<b>665,012</b>	<b>2,282,558</b>	<b>2,933,926</b>	<b>3,613,970</b>	<b>Average 201.95</b>	<b>693.15</b>	<b>890.96</b>	<b>1,097.47</b>							
<b>Total All Levels</b>																
CSU	560	133,146	197,898	290,789	355,723	237.76	353.39	519.27	635.22	3.15	2.20	2.17	2.23	37.4	55.6	81.7
EIU	15,146	1,718,775	2,452,282	4,189,728	4,850,831	113.48	161.91	276.62	320.27	1.50	1.01	1.16	1.13	35.4	50.6	86.4
ISU	9,194	504,865	1,203,573	2,012,893	2,404,234	54.91	130.91	218.94	261.50	0.73	0.82	0.92	0.92	21.0	50.1	83.7
NEIU	315	111,760	210,139	307,245	368,494	354.79	667.11	975.38	1,169.82	4.70	4.16	4.08	4.11	30.3	57.0	83.4
NIU	6,493	516,788	1,239,024	2,133,901	2,430,894	79.59	190.82	328.65	374.39	1.05	1.19	1.37	1.32	21.3	51.0	87.8
SIUC	13,048	1,172,730	1,672,712	2,821,351	3,294,674	89.88	128.20	216.23	252.50	1.19	0.80	0.90	0.89	35.6	50.8	85.6
SIUE	10,333	444,941	897,672	1,481,188	1,733,363	43.06	86.87	143.35	167.75	0.57	0.54	0.60	0.59	25.7	51.8	85.5
UIC	23,440	1,951,600	4,372,535	6,014,466	6,972,820	83.26	186.54	256.59	297.48	1.10	1.16	1.07	1.05	28.0	62.7	86.3
UIUC	58,772	3,248,217	9,385,818	12,813,051	16,012,076	55.27	159.70	218.01	272.44	0.73	1.00	0.91	0.96	20.3	58.6	80.0
WIU	20,477	2,105,892	3,691,833	5,681,326	6,470,950	102.84	180.29	277.45	316.01	1.36	1.12	1.16	1.11	32.5	57.1	87.8
<b>Total</b>	<b>157,778</b>	<b>11,908,714</b>	<b>25,323,486</b>	<b>37,745,938</b>	<b>44,894,059</b>	<b>Average 75.48</b>	<b>160.50</b>	<b>239.23</b>	<b>284.54</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**28 Philosophy and Religion**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	261	57,644	85,470	126,772	155,081	220.86	327.47	485.72	594.18	2.81	2.06	1.96	2.03	37.2	55.1	81.7
EIU	1,095	194,034	262,546	414,230	479,592	177.20	239.77	378.29	437.98	2.26	1.51	1.53	1.50	40.5	54.7	86.4
GSU	123	12,797	21,799	32,720	37,055	104.04	177.23	266.02	301.26	1.32	1.12	1.07	1.03	34.5	58.8	88.3
ISU	2,970	201,796	459,639	761,206	909,198	67.94	154.76	256.30	306.13	0.87	0.98	1.03	1.05	22.2	50.6	83.7
NEIU	2,196	133,876	197,807	428,241	513,610	60.96	90.08	195.01	233.88	0.78	0.57	0.79	0.80	26.1	38.5	83.4
NIU	4,473	217,573	1,043,232	1,735,840	1,977,432	48.64	233.23	388.07	442.08	0.62	1.47	1.57	1.51	11.0	52.8	87.8
SIUC	3,831	223,916	426,060	739,764	863,016	58.45	111.21	193.10	225.27	0.74	0.70	0.78	0.77	25.9	49.4	85.7
SIUE	7,491	390,212	797,996	1,263,199	1,478,260	52.09	106.53	168.63	197.34	0.66	0.67	0.68	0.68	26.4	54.0	85.5
UIC	2,401	468,158	666,947	879,465	1,019,600	194.98	277.78	366.29	424.66	2.48	1.75	1.48	1.45	45.9	65.4	86.3
UIS	221	21,736	39,777	77,954	89,048	98.35	179.99	352.73	402.93	1.25	1.13	1.42	1.38	24.4	44.7	87.5
UIUC	7,258	616,283	1,187,237	1,618,139	2,022,139	84.91	163.58	222.95	278.61	1.08	1.03	0.90	0.95	30.5	58.7	80.0
WIU	2,593	203,966	350,278	572,541	652,116	78.66	135.09	220.80	251.49	1.00	0.85	0.89	0.86	31.3	53.7	87.8
<b>Total</b>	<b>34,913</b>	<b>2,741,991</b>	<b>5,538,788</b>	<b>8,650,071</b>	<b>10,196,147</b>	<b>Average</b>	<b>78.54</b>	<b>158.65</b>	<b>247.76</b>	<b>292.04</b>						
<b>Upper Division</b>																
CSU	687	151,746	224,999	333,725	408,247	220.88	327.51	485.77	594.25	1.97	1.57	1.55	1.60	37.2	55.1	81.7
EIU	1,611	330,477	447,167	688,954	797,666	205.14	277.57	427.66	495.14	1.82	1.33	1.36	1.33	41.4	56.1	86.4
GSU	885	75,854	120,107	192,156	217,609	85.71	135.71	217.13	245.89	0.76	0.65	0.69	0.66	34.9	55.2	88.3
ISU	2,646	228,126	477,430	784,582	937,118	86.22	180.43	296.52	354.16	0.77	0.86	0.95	0.95	24.3	50.9	83.7
NEIU	2,172	183,982	283,924	542,947	651,183	84.71	130.72	249.98	299.81	0.75	0.62	0.80	0.81	28.3	43.6	83.4
NIU	2,824	117,721	630,332	1,056,244	1,203,250	41.69	223.21	374.02	426.08	0.37	1.07	1.19	1.15	9.8	52.4	87.8
SIUC	4,066	357,365	657,339	1,057,834	1,234,080	87.89	161.67	260.17	303.51	0.78	0.77	0.83	0.82	29.0	53.3	85.7
SIUE	4,451	306,637	563,114	865,015	1,012,285	68.89	126.51	194.34	227.43	0.61	0.60	0.62	0.61	30.3	55.6	85.5
UIC	3,280	734,849	1,068,081	1,390,167	1,611,678	224.04	325.63	423.83	491.37	1.99	1.56	1.35	1.32	45.6	66.3	86.3
UIS	779	77,157	131,370	262,533	299,895	99.05	168.64	337.01	384.97	0.88	0.81	1.07	1.04	25.7	43.8	87.5
UIUC	6,449	751,490	1,601,323	2,132,881	2,665,396	116.53	248.31	330.73	413.30	1.04	1.19	1.05	1.11	28.2	60.1	80.0
WIU	1,671	227,727	391,079	576,159	656,237	136.28	234.04	344.80	392.72	1.21	1.12	1.10	1.06	34.7	59.6	87.8
<b>Total</b>	<b>31,521</b>	<b>3,543,131</b>	<b>6,596,265</b>	<b>9,883,197</b>	<b>11,694,644</b>	<b>Average</b>	<b>112.41</b>	<b>209.27</b>	<b>313.54</b>	<b>371.01</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**28 Philosophy and Religion**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	15	3,318	4,920	7,298	8,927	221.20	328.00	486.53	595.13	1.53	0.88	0.88	0.92	37.2	55.1	81.8
GSU	18	1,367	2,081	3,550	4,020	75.94	115.61	197.22	223.33	0.52	0.31	0.36	0.34	34.0	51.8	88.3
ISU	6	760	1,423	2,312	2,761	126.67	237.17	385.33	460.17	0.88	0.63	0.70	0.71	27.5	51.5	83.7
NEIU	27	2,196	3,375	6,541	7,845	81.33	125.00	242.26	290.56	0.56	0.33	0.44	0.45	28.0	43.0	83.4
NIU	517	37,114	137,823	224,797	256,084	71.79	266.58	434.81	495.33	0.50	0.71	0.79	0.76	14.5	53.8	87.8
SIUC	172	31,286	120,372	167,793	195,749	181.90	699.84	975.54	1,138.08	1.26	1.87	1.77	1.75	16.0	61.5	85.7
SIUE	6	348	605	967	1,132	58.00	100.83	161.17	188.67	0.40	0.27	0.29	0.29	30.7	53.4	85.4
UIC	42	10,390	15,444	19,927	23,102	247.38	367.71	474.45	550.05	1.71	0.98	0.86	0.85	45.0	66.9	86.3
UIS	183	21,639	35,250	67,751	77,393	118.25	192.62	370.22	422.91	0.82	0.51	0.67	0.65	28.0	45.5	87.5
UIUC	314	73,933	158,836	206,724	258,336	235.46	505.85	658.36	822.73	1.63	1.35	1.20	1.27	28.6	61.5	80.0
WIU	22	8,981	15,424	20,461	23,305	408.23	701.09	930.05	1,059.32	2.82	1.87	1.69	1.63	38.5	66.2	87.8
<b>Total</b>	<b>1,322</b>	<b>191,332</b>	<b>495,553</b>	<b>728,121</b>	<b>858,654</b>	<b>Average 144.73</b>	<b>374.85</b>	<b>550.77</b>	<b>649.51</b>							
<b>Graduate II</b>																
GSU	18	4,208	7,311	10,075	11,410	233.78	406.17	559.72	633.89	0.65	0.59	0.64	0.61	36.9	64.1	88.3
SIUC	494	56,973	168,504	246,350	287,394	115.33	341.10	498.68	581.77	0.32	0.50	0.57	0.56	19.8	58.6	85.7
UIC	714	411,714	691,209	854,150	990,251	576.63	968.08	1,196.29	1,386.91	1.59	1.41	1.36	1.34	41.6	69.8	86.3
UIUC	395	113,768	243,439	315,549	394,331	288.02	616.30	798.86	998.31	0.80	0.90	0.91	0.96	28.9	61.7	80.0
<b>Total</b>	<b>1,621</b>	<b>586,663</b>	<b>1,110,463</b>	<b>1,426,124</b>	<b>1,683,386</b>	<b>Average 361.91</b>	<b>685.05</b>	<b>879.78</b>	<b>1,038.49</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**28 Philosophy and Religion**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	963	212,708	315,389	467,795	572,255	220.88	327.51	485.77	594.24	2.17	1.65	1.63	1.69	37.2	55.1	81.7
EIU	2,706	524,511	709,713	1,103,184	1,277,258	193.83	262.27	407.68	472.01	1.90	1.32	1.37	1.34	41.1	55.6	86.4
GSU	1,044	94,226	151,298	238,501	270,094	90.25	144.92	228.45	258.71	0.89	0.73	0.77	0.73	34.9	56.0	88.3
ISU	5,622	430,682	938,492	1,548,100	1,849,077	76.61	166.93	275.36	328.90	0.75	0.84	0.92	0.93	23.3	50.8	83.7
NEIU	4,395	320,054	485,106	977,729	1,172,638	72.82	110.38	222.46	266.81	0.72	0.56	0.75	0.76	27.3	41.4	83.4
NIU	7,814	372,408	1,811,387	3,016,881	3,436,766	47.66	231.81	386.09	439.82	0.47	1.17	1.29	1.25	10.8	52.7	87.8
SIUC	8,563	669,540	1,372,275	2,211,741	2,580,239	78.19	160.26	258.29	301.32	0.77	0.81	0.87	0.86	25.9	53.2	85.7
SIUE	11,948	697,197	1,361,715	2,129,181	2,491,677	58.35	113.97	178.20	208.54	0.57	0.58	0.60	0.59	28.0	54.7	85.5
UIC	6,437	1,625,111	2,441,681	3,143,709	3,644,631	252.46	379.32	488.38	566.20	2.48	1.92	1.64	1.61	44.6	67.0	86.3
UIS	1,183	120,532	206,397	408,238	466,336	101.89	174.47	345.09	394.20	1.00	0.88	1.16	1.12	25.8	44.3	87.5
UIUC	14,416	1,555,474	3,190,835	4,273,293	5,340,202	107.90	221.34	296.43	370.44	1.06	1.12	0.99	1.05	29.1	59.8	80.0
WIU	4,286	440,674	756,781	1,169,161	1,331,658	102.82	176.57	272.79	310.70	1.01	0.89	0.91	0.88	33.1	56.8	87.8
<b>Total</b>	<b>69,377</b>	<b>7,063,117</b>	<b>13,741,069</b>	<b>20,687,513</b>	<b>24,432,831</b>	<b>Average 101.81</b>	<b>198.06</b>	<b>298.19</b>	<b>352.17</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**29 Chemistry**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	779	142,964	214,642	326,012	398,811	183.52	275.54	418.50	511.95	2.39	1.95	1.95	2.01	35.8	53.8	81.7
EIU	1,816	212,868	419,811	666,597	771,781	117.22	231.17	367.07	424.99	1.53	1.64	1.71	1.67	27.6	54.4	86.4
GSU	81	14,211	23,523	33,455	37,886	175.44	290.41	413.02	467.73	2.29	2.06	1.93	1.83	37.5	62.1	88.3
ISU	8,834	376,404	1,222,680	2,037,826	2,434,015	42.61	138.41	230.68	275.53	0.56	0.98	1.08	1.08	15.5	50.2	83.7
NEIU	1,605	120,100	208,216	399,061	478,613	74.83	129.73	248.64	298.20	0.98	0.92	1.16	1.17	25.1	43.5	83.4
NIU	6,167	452,106	1,092,850	1,909,096	2,174,801	73.31	177.21	309.57	352.65	0.96	1.25	1.44	1.38	20.8	50.3	87.8
SIUC	5,325	174,561	715,824	1,192,901	1,391,651	32.78	134.43	224.02	261.34	0.43	0.95	1.05	1.02	12.5	51.4	85.7
SIUE	11,486	309,639	1,232,344	1,948,156	2,279,832	26.96	107.29	169.61	198.49	0.35	0.76	0.79	0.78	13.6	54.1	85.5
UIC	21,534	2,114,131	3,234,646	4,584,745	5,315,284	98.18	150.21	212.91	246.83	1.28	1.06	0.99	0.97	39.8	60.9	86.3
UIS	1,000	113,243	184,917	359,555	410,725	113.24	184.92	359.56	410.73	1.48	1.31	1.68	1.61	27.6	45.0	87.5
UIUC	30,230	2,918,243	4,212,384	5,807,788	7,257,814	96.53	139.34	192.12	240.09	1.26	0.99	0.90	0.94	40.2	58.0	80.0
WIU	3,246	109,795	244,660	473,842	539,699	33.82	75.37	145.98	166.27	0.44	0.53	0.68	0.65	20.3	45.3	87.8
<b>Total</b>	<b>92,103</b>	<b>7,058,265</b>	<b>13,006,497</b>	<b>19,739,034</b>	<b>23,490,912</b>	<b>Average</b>	<b>76.63</b>	<b>141.22</b>	<b>214.31</b>	<b>255.05</b>						
<b>Upper Division</b>																
CSU	2,780	510,183	765,977	1,163,411	1,423,205	183.52	275.53	418.49	511.94	1.42	1.24	1.28	1.32	35.8	53.8	81.7
EIU	2,241	458,212	785,903	1,172,358	1,357,347	204.47	350.69	523.14	605.69	1.58	1.58	1.60	1.56	33.8	57.9	86.4
GSU	1,347	303,574	485,774	684,196	774,825	225.37	360.63	507.94	575.22	1.74	1.62	1.55	1.48	39.2	62.7	88.3
ISU	5,135	584,368	1,223,028	1,987,063	2,373,382	113.80	238.17	386.96	462.20	0.88	1.07	1.18	1.19	24.6	51.5	83.7
NEIU	3,531	435,440	808,390	1,351,696	1,621,155	123.32	228.94	382.81	459.12	0.95	1.03	1.17	1.18	26.9	49.9	83.4
NIU	5,920	390,612	986,556	1,745,016	1,987,885	65.98	166.65	294.77	335.79	0.51	0.75	0.90	0.86	19.6	49.6	87.8
SIUC	6,052	404,591	757,569	1,281,321	1,494,802	66.85	125.18	211.72	246.99	0.52	0.56	0.65	0.64	27.1	50.7	85.7
SIUE	5,820	335,231	801,605	1,215,069	1,421,936	57.60	137.73	208.77	244.32	0.45	0.62	0.64	0.63	23.6	56.4	85.5
UIC	15,786	2,051,101	3,282,581	4,456,732	5,166,873	129.93	207.94	282.32	327.31	1.01	0.93	0.86	0.84	39.7	63.5	86.3
UIS	1,381	171,687	305,089	565,398	645,862	124.32	220.92	409.41	467.68	0.96	0.99	1.25	1.20	26.6	47.2	87.5
UIUC	14,849	2,769,267	4,100,791	5,437,284	6,794,807	186.50	276.17	366.17	457.59	1.44	1.24	1.12	1.18	40.8	60.4	80.0
WIU	3,025	358,530	798,924	1,156,992	1,317,797	118.52	264.11	382.48	435.64	0.92	1.19	1.17	1.12	27.2	60.6	87.8
<b>Total</b>	<b>67,867</b>	<b>8,772,796</b>	<b>15,102,187</b>	<b>22,216,536</b>	<b>26,379,876</b>	<b>Average</b>	<b>129.26</b>	<b>222.53</b>	<b>327.35</b>	<b>388.70</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**29 Chemistry**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	90	16,540	24,832	37,717	46,139	183.78	275.91	419.08	512.66	0.85	0.68	0.72	0.75	35.8	53.8	81.7
EIU	273	114,485	184,693	258,975	299,840	419.36	676.53	948.63	1,098.32	1.93	1.68	1.63	1.62	38.2	61.6	86.4
GSU	303	82,117	133,011	182,858	207,079	271.01	438.98	603.49	683.43	1.25	1.09	1.04	1.01	39.7	64.2	88.3
ISU	1,025	151,533	295,036	476,383	569,000	147.84	287.84	464.76	555.12	0.68	0.71	0.80	0.82	26.6	51.9	83.7
NEIU	704	99,912	191,511	310,524	372,426	141.92	272.03	441.09	529.01	0.65	0.67	0.76	0.78	26.8	51.4	83.4
NIU	278	38,387	75,212	122,421	139,459	138.08	270.55	440.36	501.65	0.63	0.67	0.76	0.74	27.5	53.9	87.8
SIUC	335	143,520	213,965	299,676	349,605	428.42	638.70	894.56	1,043.60	1.97	1.58	1.54	1.54	41.1	61.2	85.7
SIUE	718	211,204	459,275	613,532	717,987	294.16	639.66	854.50	999.98	1.35	1.58	1.47	1.47	29.4	64.0	85.5
UIC	491	70,915	125,868	167,198	193,840	144.43	256.35	340.53	394.79	0.66	0.63	0.59	0.58	36.6	64.9	86.3
UIS	107	13,993	27,808	49,582	56,638	130.78	259.89	463.38	529.33	0.60	0.64	0.80	0.78	24.7	49.1	87.5
UIUC	177	81,317	118,101	152,867	191,033	459.42	667.24	863.66	1,079.28	2.11	1.65	1.49	1.59	42.6	61.8	80.0
WIU	844	138,441	308,496	430,060	489,832	164.03	365.52	509.55	580.37	0.75	0.91	0.88	0.85	28.3	63.0	87.8
<b>Total</b>	<b>5,345</b>	<b>1,162,364</b>	<b>2,157,808</b>	<b>3,101,793</b>	<b>3,632,878</b>	<b>Average 217.47</b>	<b>403.71</b>	<b>580.32</b>	<b>679.68</b>							
<b>Graduate II</b>																
NIU	803	191,645	333,644	516,728	588,645	238.66	415.50	643.50	733.06	0.70	0.71	0.85	0.79	32.6	56.7	87.8
SIUC	638	141,010	208,676	306,360	357,403	221.02	327.08	480.19	560.19	0.65	0.56	0.63	0.60	39.5	58.4	85.7
UIC	4,017	825,523	2,111,424	2,668,454	3,093,649	205.51	525.62	664.29	770.14	0.61	0.90	0.87	0.83	26.7	68.3	86.3
UIUC	10,179	4,146,573	6,471,021	8,383,080	10,476,078	407.37	635.72	823.57	1,029.19	1.20	1.09	1.08	1.11	39.6	61.8	80.0
<b>Total</b>	<b>15,637</b>	<b>5,304,751</b>	<b>9,124,765</b>	<b>11,874,622</b>	<b>14,515,775</b>	<b>Average 339.24</b>	<b>583.54</b>	<b>759.39</b>	<b>928.30</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**29 Chemistry**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Total All Levels</b>																
CSU	3,649	669,687	1,005,451	1,527,140	1,868,155	183.53	275.54	418.51	511.96	1.49	1.27	1.33	1.36	35.8	53.8	81.7
EIU	4,330	785,565	1,390,407	2,097,930	2,428,968	181.42	321.11	484.51	560.96	1.47	1.48	1.54	1.49	32.3	57.2	86.4
GSU	1,731	399,902	642,308	900,509	1,019,790	231.02	371.06	520.22	589.13	1.87	1.70	1.65	1.57	39.2	63.0	88.3
ISU	14,994	1,112,305	2,740,744	4,501,272	5,376,397	74.18	182.79	300.20	358.57	0.60	0.84	0.95	0.95	20.7	51.0	83.7
NEIU	5,840	655,452	1,208,117	2,061,281	2,472,194	112.23	206.87	352.96	423.32	0.91	0.95	1.12	1.13	26.5	48.9	83.4
NIU	13,168	1,072,750	2,488,262	4,293,261	4,890,790	81.47	188.96	326.04	371.41	0.66	0.87	1.04	0.99	21.9	50.9	87.8
SIUC	12,350	863,682	1,896,034	3,080,258	3,593,461	69.93	153.53	249.41	290.97	0.57	0.71	0.79	0.77	24.0	52.8	85.7
SIUE	18,024	856,074	2,493,365	3,776,938	4,419,967	47.50	138.34	209.55	245.23	0.39	0.64	0.67	0.65	19.4	56.4	85.5
UIC	41,828	5,061,670	8,754,519	11,877,129	13,769,646	121.01	209.30	283.95	329.20	0.98	0.96	0.90	0.88	36.8	63.6	86.3
UIS	2,488	298,923	517,814	974,535	1,113,225	120.15	208.12	391.69	447.44	0.97	0.96	1.24	1.19	26.9	46.5	87.5
UIUC	55,435	9,915,400	14,902,297	19,781,019	24,719,732	178.87	268.82	356.83	445.92	1.45	1.23	1.13	1.19	40.1	60.3	80.0
WIU	7,115	606,766	1,352,080	2,060,894	2,347,328	85.28	190.03	289.65	329.91	0.69	0.87	0.92	0.88	25.8	57.6	87.8
<b>Total</b>	<b>180,952</b>	<b>22,298,176</b>	<b>39,391,398</b>	<b>56,932,166</b>	<b>68,019,653</b>	<b>Average 123.23</b>	<b>217.69</b>	<b>314.63</b>	<b>375.90</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**30 Geological Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	898	94,916	145,602	248,678	287,917	105.70	162.14	276.92	320.62	1.35	0.95	1.05	1.03	33.0	50.6	86.4
ISU	4,672	98,626	415,978	716,422	855,707	21.11	89.04	153.34	183.16	0.27	0.52	0.58	0.59	11.5	48.6	83.7
NEIU	1,234	122,829	254,731	434,813	521,493	99.54	206.43	352.36	422.60	1.27	1.21	1.34	1.36	23.6	48.8	83.4
NIU	1,767	176,492	361,865	615,302	700,939	99.88	204.79	348.22	396.68	1.27	1.20	1.33	1.28	25.2	51.6	87.8
SIUC	834	114,418	232,767	347,179	405,023	137.19	279.10	416.28	485.64	1.75	1.64	1.59	1.56	28.2	57.5	85.7
UIC	1,305	146,566	371,751	489,132	567,071	112.31	284.87	374.81	434.54	1.43	1.67	1.43	1.40	25.8	65.6	86.3
UIUC	3,034	318,071	546,273	740,000	924,755	104.84	180.05	243.90	304.80	1.34	1.06	0.93	0.98	34.4	59.1	80.0
WIU	1,109	93,064	200,458	308,336	351,190	83.92	180.76	278.03	316.67	1.07	1.06	1.06	1.02	26.5	57.1	87.8
<b>Total</b>	<b>14,853</b>	<b>1,164,982</b>	<b>2,529,425</b>	<b>3,899,862</b>	<b>4,614,095</b>	<b>Average</b>	<b>78.43</b>	<b>170.30</b>	<b>262.56</b>	<b>310.65</b>						
<b>Upper Division</b>																
EIU	2,306	311,675	412,503	689,001	797,720	135.16	178.88	298.79	345.93	1.07	0.70	0.80	0.78	39.1	51.7	86.4
ISU	2,820	174,487	415,372	689,785	823,891	61.87	147.30	244.60	292.16	0.49	0.58	0.65	0.66	21.2	50.4	83.7
NEIU	1,623	180,732	323,900	556,827	667,830	111.36	199.57	343.09	411.48	0.88	0.78	0.91	0.93	27.1	48.5	83.4
NIU	2,363	217,263	456,888	784,956	894,205	91.94	193.35	332.19	378.42	0.73	0.76	0.89	0.85	24.3	51.1	87.8
SIUC	1,584	290,792	510,179	749,905	874,847	183.58	322.08	473.42	552.30	1.45	1.26	1.26	1.24	33.2	58.3	85.7
UIC	1,541	342,036	845,392	1,066,246	1,236,143	221.96	548.60	691.92	802.17	1.76	2.15	1.84	1.81	27.7	68.4	86.3
UIUC	3,921	526,647	1,134,233	1,501,128	1,875,914	134.31	289.27	382.84	478.43	1.06	1.13	1.02	1.08	28.1	60.5	80.0
WIU	1,676	209,157	450,520	650,901	741,367	124.80	268.81	388.37	442.34	0.99	1.05	1.04	1.00	28.2	60.8	87.8
<b>Total</b>	<b>17,834</b>	<b>2,252,789</b>	<b>4,548,987</b>	<b>6,688,749</b>	<b>7,911,917</b>	<b>Average</b>	<b>126.32</b>	<b>255.07</b>	<b>375.06</b>	<b>443.64</b>						
<b>Graduate I</b>																
EIU	9	1,353	5,601	7,901	9,147	150.33	622.33	877.89	1,016.33	0.65	1.26	1.29	1.26	14.8	61.2	86.4
ISU	289	39,699	70,779	114,880	137,215	137.37	244.91	397.51	474.79	0.59	0.50	0.58	0.59	28.9	51.6	83.7
NEIU	15	2,941	5,477	8,505	10,200	196.07	365.13	567.00	680.00	0.84	0.74	0.83	0.84	28.8	53.7	83.4
NIU	601	61,151	124,695	211,544	240,986	101.75	207.48	351.99	400.98	0.44	0.42	0.52	0.50	25.4	51.7	87.8
SIUC	543	147,232	257,427	366,789	427,900	271.15	474.08	675.49	788.03	1.17	0.96	0.99	0.98	34.4	60.2	85.7
UIC	187	113,580	274,187	335,715	389,208	607.38	1,466.24	1,795.27	2,081.33	2.62	2.98	2.64	2.58	29.2	70.4	86.3
UIUC	436	118,410	288,731	373,776	467,096	271.58	662.23	857.28	1,071.32	1.17	1.35	1.26	1.33	25.4	61.8	80.0
WIU	14	1,613	3,474	5,075	5,780	115.21	248.14	362.50	412.86	0.50	0.50	0.53	0.51	27.9	60.1	87.8
<b>Total</b>	<b>2,094</b>	<b>485,979</b>	<b>1,030,371</b>	<b>1,424,185</b>	<b>1,687,532</b>	<b>Average</b>	<b>232.08</b>	<b>492.06</b>	<b>680.13</b>	<b>805.89</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**30 Geological Sciences**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
NIU	65	16,550	27,806	42,948	48,925	254.62	427.78	660.74	752.69	0.76	0.52	0.62	0.59	33.8	56.8	87.8
SIUC	149	30,119	69,358	98,946	115,431	202.14	465.49	664.07	774.70	0.60	0.57	0.63	0.61	26.1	60.1	85.7
UIC	238	114,803	274,582	337,837	391,668	482.37	1,153.71	1,419.48	1,645.66	1.44	1.40	1.34	1.29	29.3	70.1	86.3
UIUC	463	144,611	380,401	490,790	613,325	312.33	821.60	1,060.02	1,324.68	0.93	1.00	1.00	1.04	23.6	62.0	80.0
<b>Total</b>	915	306,083	752,147	970,521	1,169,349	<b>Average</b> 334.52	822.02	1,060.68	1,277.98							
<b>Total All Levels</b>																
EIU	3,213	407,944	563,706	945,580	1,094,784	126.97	175.45	294.30	340.74	1.08	0.71	0.81	0.79	37.3	51.5	86.4
ISU	7,781	312,812	902,129	1,521,087	1,816,813	40.20	115.94	195.49	233.49	0.34	0.47	0.54	0.54	17.2	49.7	83.7
NEIU	2,872	306,502	584,108	1,000,145	1,199,523	106.72	203.38	348.24	417.66	0.90	0.82	0.96	0.97	25.6	48.7	83.4
NIU	4,796	471,456	971,254	1,654,750	1,885,055	98.30	202.51	345.03	393.05	0.83	0.82	0.95	0.91	25.0	51.5	87.8
SIUC	3,110	582,561	1,069,731	1,562,819	1,823,201	187.32	343.96	502.51	586.24	1.59	1.39	1.38	1.36	32.0	58.7	85.7
UIC	3,271	716,985	1,765,912	2,228,930	2,584,090	219.19	539.87	681.42	790.00	1.86	2.17	1.87	1.83	27.7	68.3	86.3
UIUC	7,854	1,107,739	2,349,638	3,105,694	3,881,090	141.04	299.16	395.43	494.15	1.20	1.21	1.09	1.15	28.5	60.5	80.0
WIU	2,799	303,834	654,452	964,312	1,098,337	108.55	233.82	344.52	392.40	0.92	0.94	0.95	0.91	27.7	59.6	87.8
<b>Total</b>	35,696	4,209,833	8,860,930	12,983,317	15,382,893	<b>Average</b> 117.94	248.23	363.72	430.94							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**31 Physics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	143	63,777	94,495	131,158	160,446	445.99	660.80	917.19	1,122.00	4.78	3.20	3.10	3.13	39.7	58.9	81.7
EIU	612	105,623	187,446	284,672	329,591	172.59	306.28	465.15	538.55	1.85	1.48	1.57	1.50	32.0	56.9	86.4
GSU	20	2,190	3,273	4,936	5,590	109.50	163.65	246.80	279.50	1.17	0.79	0.83	0.78	39.2	58.6	88.3
ISU	5,059	240,938	809,881	1,338,827	1,599,118	47.63	160.09	264.64	316.09	0.51	0.77	0.89	0.88	15.1	50.6	83.7
NEIU	1,248	109,863	192,684	351,926	422,082	88.03	154.39	281.99	338.21	0.94	0.75	0.95	0.94	26.0	45.7	83.4
NIU	2,578	208,676	380,929	691,675	787,941	80.94	147.76	268.30	305.64	0.87	0.71	0.91	0.85	26.5	48.3	87.8
SIUC	1,773	54,681	445,829	673,014	785,145	30.84	251.45	379.59	442.83	0.33	1.22	1.28	1.23	7.0	56.8	85.7
SIUE	2,490	118,368	314,862	483,708	566,060	47.54	126.45	194.26	227.33	0.51	0.61	0.66	0.63	20.9	55.6	85.5
UIC	3,493	496,429	872,412	1,161,779	1,346,898	142.12	249.76	332.60	385.60	1.52	1.21	1.12	1.07	36.9	64.8	86.3
UIUC	21,327	2,257,696	4,850,522	6,487,278	8,106,952	105.86	227.44	304.18	380.13	1.13	1.10	1.03	1.06	27.8	59.8	80.0
WIU	1,772	123,404	225,180	373,479	425,387	69.64	127.08	210.77	240.06	0.75	0.61	0.71	0.67	29.0	52.9	87.8
<b>Total</b>	<b>40,515</b>	<b>3,781,645</b>	<b>8,377,513</b>	<b>11,982,452</b>	<b>14,535,210</b>	<b>Average</b>	<b>93.34</b>	<b>206.78</b>	<b>295.75</b>	<b>358.76</b>						
<b>Upper Division</b>																
CSU	904	403,246	597,467	829,281	1,014,462	446.07	660.91	917.35	1,122.19	3.56	2.58	2.52	2.56	39.7	58.9	81.7
EIU	1,705	367,792	652,708	963,483	1,115,513	215.71	382.82	565.09	654.26	1.72	1.50	1.55	1.49	33.0	58.5	86.4
GSU	444	45,905	69,371	107,955	122,255	103.39	156.24	243.14	275.35	0.83	0.61	0.67	0.63	37.5	56.7	88.3
ISU	3,335	272,333	755,363	1,229,512	1,468,550	81.66	226.50	368.67	440.34	0.65	0.88	1.01	1.01	18.5	51.4	83.7
NEIU	3,065	319,667	552,730	971,838	1,165,573	104.30	180.34	317.08	380.28	0.83	0.70	0.87	0.87	27.4	47.4	83.4
NIU	4,733	273,835	541,875	1,049,172	1,195,194	57.86	114.49	221.67	252.52	0.46	0.45	0.61	0.58	22.9	45.3	87.8
SIUC	4,107	239,457	358,362	662,379	772,738	58.30	87.26	161.28	188.15	0.47	0.34	0.44	0.43	31.0	46.4	85.7
SIUE	4,144	295,375	653,555	971,671	1,137,099	71.28	157.71	234.48	274.40	0.57	0.62	0.64	0.63	26.0	57.5	85.5
UIC	7,579	1,360,998	2,449,409	3,189,884	3,698,164	179.57	323.18	420.88	487.95	1.43	1.26	1.16	1.11	36.8	66.2	86.3
UIUC	18,532	2,566,092	5,980,159	7,882,767	9,850,852	138.47	322.69	425.36	531.56	1.11	1.26	1.17	1.21	26.0	60.7	80.0
WIU	2,162	203,514	371,358	576,747	656,906	94.13	171.77	266.77	303.84	0.75	0.67	0.73	0.69	31.0	56.5	87.8
<b>Total</b>	<b>50,710</b>	<b>6,348,214</b>	<b>12,982,357</b>	<b>18,434,689</b>	<b>22,197,306</b>	<b>Average</b>	<b>125.19</b>	<b>256.01</b>	<b>363.53</b>	<b>437.73</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**31 Physics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	9	4,004	5,932	8,234	10,072	444.89	659.11	914.89	1,119.11	2.09	1.63	1.58	1.65	39.8	58.9	81.8
EIU	64	17,482	31,024	44,685	51,735	273.16	484.75	698.20	808.36	1.29	1.20	1.20	1.19	33.8	60.0	86.4
GSU	16	1,318	2,031	57,748	65,397	82.38	126.94	3,609.25	4,087.31	0.39	0.31	6.22	6.02	2.0	3.1	88.3
ISU	36	3,213	8,155	13,273	15,854	89.25	226.53	368.69	440.39	0.42	0.56	0.64	0.65	20.3	51.4	83.7
NEIU	93	11,471	20,328	34,299	41,136	123.34	218.58	368.81	442.32	0.58	0.54	0.64	0.65	27.9	49.4	83.4
NIU	389	26,156	49,795	93,600	106,627	67.24	128.01	240.62	274.11	0.32	0.32	0.41	0.40	24.5	46.7	87.8
SIUC	257	72,107	121,128	172,679	201,449	280.57	471.32	671.90	783.85	1.32	1.17	1.16	1.16	35.8	60.1	85.7
SIUE	49	16,889	35,226	46,866	54,845	344.67	718.90	956.45	1,119.29	1.62	1.78	1.65	1.65	30.8	64.2	85.5
UIC	434	126,812	203,231	258,376	299,546	292.19	468.27	595.34	690.20	1.38	1.16	1.03	1.02	42.3	67.8	86.3
UIUC	320	69,119	197,463	255,950	319,853	216.00	617.07	799.84	999.54	1.02	1.53	1.38	1.47	21.6	61.7	80.0
WIU	753	165,688	302,337	417,654	475,702	220.04	401.51	554.65	631.74	1.04	0.99	0.96	0.93	34.8	63.6	87.8
<b>Total</b>	<b>2,420</b>	<b>514,259</b>	<b>976,650</b>	<b>1,403,364</b>	<b>1,642,216</b>	<b>Average</b>	<b>212.50</b>	<b>403.57</b>	<b>579.90</b>	<b>678.60</b>						
<b>Graduate II</b>																
NIU	605	132,030	209,091	330,059	375,996	218.23	345.60	545.55	621.48	0.74	0.48	0.59	0.55	35.1	55.6	87.8
SIUC	246	37,361	105,792	151,792	177,082	151.87	430.05	617.04	719.85	0.52	0.60	0.67	0.63	21.1	59.7	85.7
UIC	1,471	730,623	1,312,751	1,625,925	1,885,002	496.68	892.42	1,105.32	1,281.44	1.69	1.25	1.19	1.13	38.8	69.6	86.3
UIUC	5,919	1,527,823	4,274,095	5,525,057	6,904,494	258.12	722.10	933.44	1,166.50	0.88	1.01	1.01	1.03	22.1	61.9	80.0
<b>Total</b>	<b>8,241</b>	<b>2,427,837</b>	<b>5,901,729</b>	<b>7,632,833</b>	<b>9,342,574</b>	<b>Average</b>	<b>294.60</b>	<b>716.14</b>	<b>926.20</b>	<b>1,133.67</b>						
<b>Total All Levels</b>																
CSU	1,056	471,027	697,894	968,673	1,184,980	446.05	660.88	917.30	1,122.14	3.48	2.38	2.37	2.40	39.7	58.9	81.7
EIU	2,381	490,897	871,178	1,292,840	1,496,839	206.17	365.89	542.98	628.66	1.61	1.32	1.40	1.34	32.8	58.2	86.4
GSU	480	49,413	74,675	177,052	200,504	102.94	155.57	368.86	417.72	0.80	0.56	0.95	0.89	24.6	37.2	88.3
ISU	8,430	516,484	1,573,399	2,581,612	3,083,522	61.27	186.64	306.24	365.78	0.48	0.67	0.79	0.78	16.7	51.0	83.7
NEIU	4,406	441,001	765,742	1,358,063	1,628,791	100.09	173.80	308.23	369.68	0.78	0.63	0.80	0.79	27.1	47.0	83.4
NIU	8,305	640,697	1,181,690	2,164,506	2,465,758	77.15	142.29	260.63	296.90	0.60	0.51	0.67	0.63	26.0	47.9	87.8
SIUC	6,383	403,606	1,031,111	1,659,864	1,936,414	63.23	161.54	260.04	303.37	0.49	0.58	0.67	0.65	20.8	53.2	85.7
SIUE	6,683	430,632	1,007,040	1,506,616	1,763,119	64.44	150.69	225.44	263.82	0.50	0.54	0.58	0.56	24.4	57.1	85.5
UIC	12,977	2,714,862	4,837,803	6,235,964	7,229,610	209.21	372.80	480.54	557.11	1.63	1.34	1.24	1.19	37.6	66.9	86.3
UIUC	46,098	6,420,730	15,302,239	20,151,052	25,182,151	139.28	331.95	437.14	546.27	1.09	1.20	1.13	1.17	25.5	60.8	80.0
WIU	4,687	492,606	898,875	1,367,880	1,557,995	105.10	191.78	291.85	332.41	0.82	0.69	0.75	0.71	31.6	57.7	87.8
<b>Total</b>	<b>101,886</b>	<b>13,071,955</b>	<b>28,241,646</b>	<b>39,464,122</b>	<b>47,729,683</b>	<b>Average</b>	<b>128.30</b>	<b>277.19</b>	<b>387.34</b>	<b>468.46</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**32 Physical Sciences and Science Technologies, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
<b>Lower Division</b>																
GSU	9	980	1,467	6,516	7,379	108.89	163.00	724.00	819.89	1.85	1.49	4.69	4.25	13.3	19.9	88.3
UIUC	8,595	506,133	938,209	1,321,214	1,651,081	58.89	109.16	153.72	192.10	1.00	1.00	1.00	1.00	30.7	56.8	80.0
<b>Total</b>	<b>8,604</b>	<b>507,113</b>	<b>939,676</b>	<b>1,327,730</b>	<b>1,658,460</b>	<b>Average</b>	<b>58.94</b>	<b>109.21</b>	<b>154.32</b>	<b>192.75</b>						
<b>Upper Division</b>																
GSU	512	56,423	84,658	199,095	225,467	110.20	165.35	388.86	440.37	1.51	1.13	1.84	1.69	25.0	37.5	88.3
NIU	448	32,898	93,940	159,076	181,216	73.43	209.69	355.08	404.50	1.01	1.43	1.68	1.55	18.2	51.8	87.8
UIUC	10,430	742,573	1,486,792	2,046,336	2,557,244	71.20	142.55	196.20	245.18	0.97	0.97	0.93	0.94	29.0	58.1	80.0
<b>Total</b>	<b>11,390</b>	<b>831,894</b>	<b>1,665,390</b>	<b>2,404,507</b>	<b>2,963,927</b>	<b>Average</b>	<b>73.04</b>	<b>146.22</b>	<b>211.11</b>	<b>260.22</b>						
<b>Graduate I</b>																
GSU	27	3,122	4,788	32,704	37,036	115.63	177.33	1,211.26	1,371.70	0.36	0.28	1.40	1.28	8.4	12.9	88.3
NIU	26	1,618	5,033	8,644	9,847	62.23	193.58	332.46	378.73	0.20	0.30	0.38	0.35	16.4	51.1	87.8
UIUC	632	212,859	425,360	550,494	687,936	336.80	673.04	871.03	1,088.51	1.06	1.06	1.01	1.01	30.9	61.8	80.0
<b>Total</b>	<b>685</b>	<b>217,599</b>	<b>435,181</b>	<b>591,842</b>	<b>734,819</b>	<b>Average</b>	<b>317.66</b>	<b>635.30</b>	<b>864.00</b>	<b>1,072.73</b>						
<b>Graduate II</b>																
NIU	8	1,798	3,423	5,287	6,023	224.75	427.88	660.88	752.88	0.58	0.53	0.63	0.57	29.9	56.8	87.8
UIUC	1,535	591,561	1,253,093	1,616,877	2,020,562	385.38	816.35	1,053.34	1,316.33	1.00	1.00	1.00	1.00	29.3	62.0	80.0
<b>Total</b>	<b>1,543</b>	<b>593,359</b>	<b>1,256,516</b>	<b>1,622,164</b>	<b>2,026,585</b>	<b>Average</b>	<b>384.55</b>	<b>814.33</b>	<b>1,051.31</b>	<b>1,313.41</b>						
<b>Total All Levels</b>																
GSU	548	60,525	90,913	239,828	271,595	110.45	165.90	437.64	495.61	1.14	0.86	1.63	1.49	22.3	33.5	88.3
NIU	482	37,331	103,861	175,060	199,425	77.45	215.48	363.20	413.74	0.80	1.11	1.36	1.24	18.7	52.1	87.8
UIUC	21,192	2,053,126	4,103,454	5,534,921	6,916,823	96.88	193.63	261.18	326.39	1.00	1.00	0.98	0.98	29.7	59.3	80.0
<b>Total</b>	<b>22,222</b>	<b>2,150,982</b>	<b>4,298,228</b>	<b>5,949,809</b>	<b>7,387,843</b>	<b>Average</b>	<b>96.80</b>	<b>193.42</b>	<b>267.74</b>	<b>332.46</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**33 Psychology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	1,473	118,074	171,315	312,860	382,723	80.16	116.30	212.40	259.83	1.49	1.03	1.15	1.19	30.9	44.8	81.7
EIU	2,594	142,665	250,460	496,178	574,471	55.00	96.55	191.28	221.46	1.02	0.86	1.04	1.01	24.8	43.6	86.4
GSU	585	45,556	75,014	120,542	136,508	77.87	128.23	206.05	233.35	1.45	1.14	1.12	1.07	33.4	55.0	88.3
ISU	12,425	535,760	1,233,825	2,105,097	2,514,364	43.12	99.30	169.42	202.36	0.80	0.88	0.92	0.93	21.3	49.1	83.7
NEIU	2,230	151,170	232,576	477,750	572,989	67.79	104.29	214.24	256.95	1.26	0.92	1.16	1.18	26.4	40.6	83.4
NIU	6,448	399,198	1,267,773	2,171,433	2,473,651	61.91	196.61	336.76	383.63	1.15	1.74	1.83	1.76	16.1	51.3	87.8
SIUC	7,611	109,986	538,632	1,062,057	1,239,662	14.45	70.77	139.54	162.88	0.27	0.63	0.76	0.75	8.9	43.4	85.7
SIUE	6,290	162,099	479,134	815,054	953,818	25.77	76.17	129.58	151.64	0.48	0.68	0.70	0.69	17.0	50.2	85.5
UIC	10,457	989,309	1,242,243	1,831,375	2,123,189	94.61	118.80	175.13	203.04	1.76	1.05	0.95	0.93	46.6	58.5	86.3
UIS	1,258	70,237	117,037	292,249	333,840	55.83	93.03	232.31	265.37	1.04	0.82	1.26	1.22	21.0	35.1	87.5
UIUC	19,880	1,071,006	2,511,443	3,490,220	4,361,621	53.87	126.33	175.56	219.40	1.00	1.12	0.95	1.00	24.6	57.6	80.0
WIU	4,772	287,937	457,267	818,890	932,704	60.34	95.82	171.60	195.45	1.12	0.85	0.93	0.90	30.9	49.0	87.8
<b>Total</b>	<b>76,023</b>	<b>4,082,997</b>	<b>8,576,719</b>	<b>13,993,705</b>	<b>16,599,540</b>	<b>Average</b>	<b>53.71</b>	<b>112.82</b>	<b>184.07</b>	<b>218.35</b>						
<b>Upper Division</b>																
CSU	7,636	612,559	888,752	1,622,596	1,984,927	80.22	116.39	212.49	259.94	0.88	0.69	0.80	0.83	30.9	44.8	81.7
EIU	8,325	958,519	1,338,802	2,291,007	2,652,509	115.14	160.82	275.20	318.62	1.26	0.95	1.04	1.02	36.1	50.5	86.4
GSU	8,192	808,840	1,322,007	2,153,940	2,439,254	98.74	161.38	262.93	297.76	1.08	0.95	0.99	0.95	33.2	54.2	88.3
ISU	12,353	1,081,757	1,967,675	3,253,650	3,886,216	87.57	159.29	263.39	314.60	0.96	0.94	0.99	1.00	27.8	50.6	83.7
NEIU	6,432	692,916	1,207,191	2,103,357	2,522,659	107.73	187.69	327.01	392.20	1.18	1.11	1.23	1.25	27.5	47.9	83.4
NIU	15,550	949,401	2,845,702	4,940,018	5,627,563	61.05	183.00	317.69	361.90	0.67	1.08	1.20	1.16	16.9	50.6	87.8
SIUC	11,057	586,140	1,277,655	2,208,625	2,581,258	53.01	115.55	199.75	233.45	0.58	0.68	0.75	0.75	22.7	49.5	85.6
SIUE	8,861	525,508	1,195,671	1,818,075	2,127,605	59.31	134.94	205.18	240.11	0.65	0.80	0.77	0.77	24.7	56.2	85.5
UIC	19,459	3,001,316	3,744,300	5,130,522	5,948,026	154.24	192.42	263.66	305.67	1.69	1.14	0.99	0.98	50.5	63.0	86.3
UIS	3,273	283,693	464,852	982,418	1,122,230	86.68	142.03	300.16	342.88	0.95	0.84	1.13	1.10	25.3	41.4	87.5
UIUC	21,259	1,603,406	4,512,094	6,055,751	7,567,686	75.42	212.24	284.86	355.98	0.82	1.25	1.07	1.14	21.2	59.6	80.0
WIU	7,516	783,181	1,243,754	1,945,817	2,216,258	104.20	165.48	258.89	294.87	1.14	0.98	0.97	0.94	35.3	56.1	87.8
<b>Total</b>	<b>129,913</b>	<b>11,887,236</b>	<b>22,008,455</b>	<b>34,505,776</b>	<b>40,676,191</b>	<b>Average</b>	<b>91.50</b>	<b>169.41</b>	<b>265.61</b>	<b>313.10</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**33 Psychology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	1,950	502,548	720,915	1,053,778	1,289,091	257.72	369.70	540.40	661.07	1.34	1.05	1.06	1.11	39.0	55.9	81.7
EIU	1,205	473,293	617,272	884,611	1,024,196	392.77	512.26	734.12	849.96	2.05	1.46	1.44	1.43	46.2	60.3	86.4
GSU	4,266	748,752	1,221,284	1,861,197	2,107,731	175.52	286.28	436.29	494.08	0.91	0.81	0.85	0.83	35.5	57.9	88.3
ISU	1,916	254,569	423,449	689,896	824,024	132.86	221.01	360.07	430.08	0.69	0.63	0.71	0.72	30.9	51.4	83.7
NEIU	66	5,928	9,336	17,456	20,936	89.82	141.45	264.48	317.21	0.47	0.40	0.52	0.53	28.3	44.6	83.4
NIU	1,917	281,749	553,591	893,166	1,017,475	146.97	288.78	465.92	530.76	0.77	0.82	0.91	0.89	27.7	54.4	87.8
SIUC	2,317	450,458	931,659	1,342,540	1,565,646	194.41	402.10	579.43	675.72	1.01	1.14	1.13	1.14	28.8	59.5	85.7
SIUE	1,530	266,762	688,597	934,200	1,093,249	174.35	450.06	610.59	714.54	0.91	1.28	1.20	1.20	24.4	63.0	85.5
UIC	2,389	480,819	995,971	1,274,688	1,477,798	201.26	416.90	533.57	618.58	1.05	1.19	1.04	1.04	32.5	67.4	86.3
UIS	1,689	249,349	520,556	895,654	1,023,118	147.63	308.20	530.29	605.75	0.77	0.88	1.04	1.02	24.4	50.9	87.5
UIUC	1,880	163,039	515,311	683,467	854,108	86.72	274.10	363.55	454.31	0.45	0.78	0.71	0.76	19.1	60.3	80.0
WIU	1,308	430,687	683,966	924,465	1,052,953	329.27	522.91	706.78	805.01	1.71	1.49	1.38	1.35	40.9	65.0	87.8
<b>Total</b>	<b>22,433</b>	<b>4,307,953</b>	<b>7,881,907</b>	<b>11,455,118</b>	<b>13,350,325</b>	<b>Average</b>	<b>192.04</b>	<b>351.35</b>	<b>510.64</b>	<b>595.12</b>						
<b>Graduate II</b>																
CSU	3	227	329	601	736	75.67	109.67	200.33	245.33	0.32	0.21	0.29	0.30	30.8	44.7	81.7
GSU	375	86,780	156,626	224,651	254,409	231.41	417.67	599.07	678.42	0.97	0.81	0.88	0.83	34.1	61.6	88.3
ISU	592	111,171	194,247	312,492	373,246	187.79	328.12	527.86	630.48	0.79	0.64	0.77	0.77	29.8	52.0	83.7
NIU	2,018	381,404	740,528	1,161,317	1,322,948	189.00	366.96	575.48	655.57	0.80	0.71	0.84	0.80	28.8	56.0	87.8
SIUC	1,439	222,689	517,618	755,451	882,354	154.75	359.71	524.98	613.17	0.65	0.70	0.77	0.75	25.2	58.7	85.6
UIC	3,682	1,898,974	2,645,903	3,300,278	3,826,148	515.75	718.60	896.33	1,039.15	2.17	1.40	1.31	1.27	49.6	69.2	86.3
UIUC	7,471	1,002,071	3,769,901	4,906,729	6,131,789	134.13	504.60	656.77	820.75	0.56	0.98	0.96	1.00	16.3	61.5	80.0
<b>Total</b>	<b>15,580</b>	<b>3,703,316</b>	<b>8,025,152</b>	<b>10,661,519</b>	<b>12,791,630</b>	<b>Average</b>	<b>237.70</b>	<b>515.09</b>	<b>684.31</b>	<b>821.03</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**33 Psychology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	11,062	1,233,408	1,781,311	2,989,835	3,657,477	111.50	161.03	270.28	330.63	1.13	0.84	0.93	0.97	33.7	48.7	81.7
EIU	12,124	1,574,477	2,206,534	3,671,796	4,251,176	129.86	182.00	302.85	350.64	1.32	0.95	1.05	1.03	37.0	51.9	86.4
GSU	13,418	1,689,928	2,774,931	4,360,330	4,937,902	125.94	206.81	324.96	368.01	1.28	1.09	1.12	1.08	34.2	56.2	88.3
ISU	27,286	1,983,257	3,819,196	6,361,135	7,597,850	72.68	139.97	233.13	278.45	0.74	0.73	0.81	0.81	26.1	50.3	83.7
NEIU	8,728	850,014	1,449,103	2,598,563	3,116,584	97.39	166.03	297.73	357.08	0.99	0.87	1.03	1.04	27.3	46.5	83.4
NIU	25,933	2,011,752	5,407,594	9,165,934	10,441,637	77.57	208.52	353.45	402.64	0.79	1.09	1.22	1.18	19.3	51.8	87.8
SIUC	22,424	1,369,273	3,265,564	5,368,673	6,268,920	61.06	145.63	239.42	279.56	0.62	0.76	0.83	0.82	21.8	52.1	85.6
SIUE	16,681	954,369	2,364,425	3,568,645	4,176,212	57.21	141.74	213.93	250.36	0.58	0.74	0.74	0.73	22.9	56.6	85.5
UIC	35,987	6,370,418	8,628,417	11,536,863	13,375,161	177.02	239.76	320.58	371.67	1.80	1.26	1.11	1.09	47.6	64.5	86.3
UIS	6,220	603,279	1,102,445	2,170,321	2,479,188	96.99	177.24	348.93	398.58	0.99	0.93	1.21	1.17	24.3	44.5	87.5
UIUC	50,490	3,839,522	11,308,749	15,136,167	18,915,204	76.05	223.98	299.79	374.63	0.77	1.18	1.04	1.10	20.3	59.8	80.0
WIU	13,596	1,501,805	2,384,987	3,689,172	4,201,915	110.46	175.42	271.34	309.06	1.12	0.92	0.94	0.90	35.7	56.8	87.8
<b>Total</b>	<b>243,949</b>	<b>23,981,502</b>	<b>46,493,256</b>	<b>70,617,434</b>	<b>83,419,226</b>	<b>Average</b>	<b>98.31</b>	<b>190.59</b>	<b>289.48</b>	<b>341.95</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**34 Protective Services**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	606	75,463	113,476	184,345	225,509	124.53	187.25	304.20	372.13	2.41	1.81	1.71	1.79	33.5	50.3	81.7
GSU	95	8,004	12,247	23,087	26,145	84.25	128.92	243.02	275.21	1.63	1.25	1.37	1.32	30.6	46.8	88.3
ISU	4,738	208,215	403,072	697,122	832,655	43.95	85.07	147.13	175.74	0.85	0.82	0.83	0.85	25.0	48.4	83.7
NEIU	1,128	111,617	194,572	345,698	414,612	98.95	172.49	306.47	367.56	1.91	1.67	1.72	1.77	26.9	46.9	83.4
SIUC	1,713	57,919	244,742	403,339	470,734	33.81	142.87	235.46	274.80	0.65	1.38	1.32	1.32	12.3	52.0	85.7
SIUE	2,653	62,240	185,755	322,759	377,709	23.46	70.02	121.66	142.37	0.45	0.68	0.68	0.69	16.5	49.2	85.5
UIC	3,714	175,275	392,946	592,419	686,816	47.19	105.80	159.51	184.93	0.91	1.02	0.90	0.89	25.5	57.2	86.3
UIS	717	82,245	138,625	266,166	304,045	114.71	193.34	371.22	424.05	2.22	1.87	2.09	2.04	27.1	45.6	87.5
WIU	5,443	295,513	466,816	865,432	985,714	54.29	85.76	159.00	181.10	1.05	0.83	0.89	0.87	30.0	47.4	87.8
<b>Total</b>	<b>20,807</b>	<b>1,076,491</b>	<b>2,152,251</b>	<b>3,700,367</b>	<b>4,323,939</b>	<b>Average</b>	<b>51.74</b>	<b>103.44</b>	<b>177.84</b>	<b>207.81</b>						
<b>Upper Division</b>																
CSU	4,229	526,822	792,192	1,286,937	1,574,314	124.57	187.32	304.31	372.27	1.70	1.38	1.35	1.42	33.5	50.3	81.7
GSU	6,218	456,852	764,310	1,216,956	1,378,154	73.47	122.92	195.72	221.64	1.00	0.91	0.87	0.84	33.1	55.5	88.3
ISU	7,813	494,538	1,020,556	1,707,044	2,038,923	63.30	130.62	218.49	260.97	0.86	0.96	0.97	0.99	24.3	50.1	83.7
NEIU	5,945	637,309	1,137,152	1,972,993	2,366,307	107.20	191.28	331.87	398.03	1.46	1.41	1.47	1.51	26.9	48.1	83.4
SIUC	7,387	430,202	1,112,285	1,845,017	2,168,433	58.24	150.57	249.77	293.55	0.79	1.11	1.11	1.12	19.8	51.3	85.1
SIUE	5,073	220,477	511,231	817,912	957,163	43.46	100.77	161.23	188.68	0.59	0.74	0.72	0.72	23.0	53.4	85.5
UIC	8,929	554,136	1,183,797	1,711,749	1,984,501	62.06	132.58	191.71	222.25	0.85	0.98	0.85	0.85	27.9	59.7	86.3
UIS	2,667	250,370	434,686	877,937	1,002,880	93.88	162.99	329.19	376.03	1.28	1.20	1.46	1.43	25.0	43.3	87.5
WIU	18,784	1,345,895	2,139,485	3,648,872	4,156,013	71.65	113.90	194.25	221.25	0.98	0.84	0.86	0.84	32.4	51.5	87.8
<b>Total</b>	<b>67,045</b>	<b>4,916,601</b>	<b>9,095,694</b>	<b>15,085,417</b>	<b>17,626,688</b>	<b>Average</b>	<b>73.33</b>	<b>135.67</b>	<b>225.00</b>	<b>262.91</b>						
<b>Graduate I</b>																
CSU	597	74,380	111,846	181,697	222,270	124.59	187.35	304.35	372.31	0.81	0.66	0.74	0.78	33.5	50.3	81.7
GSU	1,029	130,954	215,143	314,567	356,235	127.26	209.08	305.70	346.20	0.83	0.74	0.75	0.73	36.8	60.4	88.3
ISU	371	41,344	122,113	196,433	234,623	111.44	329.15	529.47	632.41	0.72	1.16	1.29	1.33	17.6	52.0	83.7
NEIU	15	920	1,281	2,830	3,394	61.33	85.40	188.67	226.27	0.40	0.30	0.46	0.47	27.1	37.7	83.4
SIUC	587	57,902	148,512	224,030	261,351	98.64	253.00	381.65	445.23	0.64	0.90	0.93	0.93	22.2	56.8	85.7
UIC	509	113,326	211,038	270,186	313,238	222.64	414.61	530.82	615.40	1.45	1.47	1.29	1.29	36.2	67.4	86.3
UIS	43	3,783	6,791	13,854	15,826	87.98	157.93	322.19	368.05	0.57	0.56	0.79	0.77	23.9	42.9	87.5
WIU	693	169,651	269,702	373,668	425,602	244.81	389.18	539.20	614.14	1.59	1.38	1.31	1.29	39.9	63.4	87.8
<b>Total</b>	<b>3,844</b>	<b>592,260</b>	<b>1,086,426</b>	<b>1,577,265</b>	<b>1,832,539</b>	<b>Average</b>	<b>154.07</b>	<b>282.63</b>	<b>410.32</b>	<b>476.73</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**34 Protective Services**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate II</b>																
CSU	6	745	1,121	1,820	2,227	124.17	186.83	303.33	371.17	0.62	0.43	0.54	0.57	33.5	50.3	81.7
GSU	135	21,743	34,214	48,898	55,375	161.06	253.44	362.21	410.19	0.81	0.59	0.64	0.63	39.3	61.8	88.3
SIUC	189	21,939	70,671	102,519	119,600	116.08	373.92	542.43	632.80	0.58	0.87	0.96	0.97	18.3	59.1	85.7
UIC	783	177,511	373,002	473,776	549,268	226.71	476.38	605.08	701.49	1.14	1.11	1.07	1.07	32.3	67.9	86.3
<b>Total</b>	1,113	221,938	479,008	627,013	726,470	<b>Average</b> 199.41	430.38	563.35	652.71							
<b>Total All Levels</b>																
CSU	5,438	677,410	1,018,635	1,654,799	2,024,320	124.57	187.32	304.30	372.25	1.70	1.36	1.35	1.41	33.5	50.3	81.7
GSU	7,477	617,553	1,025,914	1,603,508	1,815,909	82.59	137.21	214.46	242.87	1.13	0.99	0.95	0.92	34.0	56.5	88.3
ISU	12,922	744,097	1,545,741	2,600,599	3,106,201	57.58	119.62	201.25	240.38	0.79	0.87	0.89	0.91	24.0	49.8	83.7
NEIU	7,088	749,846	1,333,005	2,321,521	2,784,313	105.79	188.07	327.53	392.82	1.44	1.36	1.45	1.49	26.9	47.9	83.4
SIUC	9,876	567,962	1,576,210	2,574,905	3,020,118	57.51	159.60	260.72	305.80	0.78	1.16	1.15	1.16	18.8	52.2	85.3
SIUE	7,726	282,717	696,986	1,140,671	1,334,872	36.59	90.21	147.64	172.78	0.50	0.65	0.65	0.65	21.2	52.2	85.5
UIC	13,935	1,020,248	2,160,783	3,048,130	3,533,823	73.21	155.06	218.74	253.59	1.00	1.12	0.97	0.96	28.9	61.1	86.3
UIS	3,427	336,398	580,102	1,157,957	1,322,751	98.16	169.27	337.89	385.98	1.34	1.23	1.49	1.46	25.4	43.9	87.5
WIU	24,920	1,811,059	2,876,003	4,887,972	5,567,329	72.67	115.41	196.15	223.41	0.99	0.84	0.87	0.85	32.5	51.7	87.8
<b>Total</b>	92,809	6,807,290	12,813,379	20,990,062	24,509,636	<b>Average</b> 73.35	138.06	226.16	264.09							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**35 Public Administration and Services**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
GSU	12	1,448	2,262	6,466	7,322	120.67	188.50	538.83	610.17	1.53	1.02	1.92	1.80	19.8	30.9	88.3
ISU	357	16,121	44,510	74,676	89,194	45.16	124.68	209.18	249.84	0.57	0.68	0.75	0.74	18.1	49.9	83.7
NEIU	558	43,312	81,194	150,646	180,677	77.62	145.51	269.97	323.79	0.99	0.79	0.96	0.96	24.0	44.9	83.4
NIU	72	11,080	20,033	32,482	37,003	153.89	278.24	451.14	513.93	1.96	1.51	1.61	1.52	29.9	54.1	87.8
SIUC	170	9,844	15,903	28,692	33,396	57.91	93.55	168.78	196.45	0.74	0.51	0.60	0.58	29.5	47.6	85.9
SIUE	330	19,343	41,638	63,988	74,882	58.62	126.18	193.90	226.92	0.75	0.69	0.69	0.67	25.8	55.6	85.5
UIS	154	14,749	29,730	57,106	65,233	95.77	193.05	370.82	423.59	1.22	1.05	1.32	1.25	22.6	45.6	87.5
UIUC	1,335	143,547	389,129	514,850	643,392	107.53	291.48	385.66	481.94	1.37	1.58	1.38	1.42	22.3	60.5	80.0
WIU	785	37,302	70,341	128,593	146,466	47.52	89.61	163.81	186.58	0.60	0.49	0.58	0.55	25.5	48.0	87.8
<b>Total</b>	<b>3,773</b>	<b>296,746</b>	<b>694,740</b>	<b>1,057,499</b>	<b>1,277,565</b>	<b>Average</b>	<b>78.65</b>	<b>184.13</b>	<b>280.28</b>	<b>338.61</b>						
<b>Upper Division</b>																
GSU	3,339	442,764	695,292	1,050,857	1,190,054	132.60	208.23	314.72	356.41	1.42	1.13	1.06	1.02	37.2	58.4	88.3
ISU	3,200	356,533	800,298	1,298,028	1,550,387	111.42	250.09	405.63	484.50	1.19	1.36	1.37	1.38	23.0	51.6	83.7
NEIU	7,128	746,312	1,267,865	2,236,354	2,682,169	104.70	177.87	313.74	376.29	1.12	0.96	1.06	1.07	27.8	47.3	83.4
NIU	789	49,147	115,380	210,002	239,230	62.29	146.24	266.16	303.21	0.67	0.79	0.90	0.86	20.5	48.2	87.8
SIUC	4,289	261,635	424,678	756,988	882,161	61.00	99.02	176.50	205.68	0.65	0.54	0.59	0.59	29.7	48.1	85.8
SIUE	2,844	191,314	522,360	761,832	891,535	67.27	183.67	267.87	313.48	0.72	1.00	0.90	0.89	21.5	58.6	85.5
UIS	1,787	140,223	300,620	601,219	686,781	78.47	168.23	336.44	384.32	0.84	0.91	1.13	1.10	20.4	43.8	87.5
UIUC	3,770	388,521	976,246	1,297,907	1,621,955	103.06	258.95	344.27	430.23	1.10	1.40	1.16	1.23	24.0	60.2	80.0
WIU	2,932	237,843	448,503	713,094	812,204	81.12	152.97	243.21	277.01	0.87	0.83	0.82	0.79	29.3	55.2	87.8
<b>Total</b>	<b>30,078</b>	<b>2,814,292</b>	<b>5,551,242</b>	<b>8,926,281</b>	<b>10,556,476</b>	<b>Average</b>	<b>93.57</b>	<b>184.56</b>	<b>296.77</b>	<b>350.97</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**35 Public Administration and Services**

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	2,463	504,342	739,544	1,109,584	1,357,357	204.77	300.26	450.50	551.10	1.43	1.13	1.17	1.22	37.2	54.5	81.7
GSU	4,257	576,579	995,012	1,441,829	1,632,814	135.44	233.74	338.70	383.56	0.94	0.88	0.88	0.85	35.3	60.9	88.3
ISU	1,336	213,730	468,718	752,764	899,114	159.98	350.84	563.45	672.99	1.11	1.32	1.47	1.49	23.8	52.1	83.7
NEIU	15	3,516	6,331	9,659	11,585	234.40	422.07	643.93	772.33	1.63	1.59	1.68	1.71	30.3	54.6	83.4
NIU	1,591	392,787	655,889	1,016,563	1,158,047	246.88	412.25	638.95	727.87	1.72	1.55	1.66	1.61	33.9	56.6	87.8
SIUC	3,779	563,503	994,465	1,494,172	1,743,510	149.11	263.16	395.39	461.37	1.04	0.99	1.03	1.02	32.3	57.0	85.7
SIUE	4,389	515,089	1,079,916	1,527,923	1,788,054	117.36	246.05	348.13	407.39	0.82	0.93	0.91	0.90	28.8	60.4	85.5
UIC	12,643	2,121,986	3,319,179	4,399,226	5,100,204	167.84	262.53	347.96	403.40	1.17	0.99	0.91	0.89	41.6	65.1	86.3
UIS	4,986	608,629	1,262,437	2,264,201	2,586,430	122.07	253.20	454.11	518.74	0.85	0.95	1.18	1.15	23.5	48.8	87.5
UIUC	8,757	851,017	2,233,731	2,971,664	3,713,597	97.18	255.08	339.35	424.07	0.68	0.96	0.88	0.94	22.9	60.2	80.0
WIU	21	1,151	2,171	3,802	4,330	54.81	103.38	181.05	206.19	0.38	0.39	0.47	0.46	26.6	50.1	87.8
<b>Total</b>	<b>44,237</b>	<b>6,352,329</b>	<b>11,757,393</b>	<b>16,991,387</b>	<b>19,995,042</b>	<b>Average 143.60</b>	<b>265.78</b>	<b>384.10</b>	<b>452.00</b>							
<b>Graduate II</b>																
GSU	3	514	2,284	3,057	3,462	171.33	761.33	1,019.00	1,154.00	0.84	1.23	1.21	1.14	14.8	66.0	88.3
ISU	9	1,390	2,546	4,113	4,913	154.44	282.89	457.00	545.89	0.76	0.46	0.54	0.54	28.3	51.8	83.7
NIU	67	22,860	36,726	55,569	63,303	341.19	548.15	829.39	944.82	1.68	0.89	0.99	0.93	36.1	58.0	87.8
SIUC	75	3,507	121,788	167,685	196,811	46.76	1,623.84	2,235.80	2,624.15	0.23	2.63	2.66	2.59	1.8	61.9	85.2
SIUE	12	878	1,478	2,280	2,668	73.17	123.17	190.00	222.33	0.36	0.20	0.23	0.22	32.9	55.4	85.5
UIC	514	69,051	151,471	198,725	230,390	134.34	294.69	386.62	448.23	0.66	0.48	0.46	0.44	30.0	65.7	86.3
UIS	279	39,710	72,826	129,721	148,182	142.33	261.03	464.95	531.12	0.70	0.42	0.55	0.52	26.8	49.1	87.5
UIUC	375	133,576	435,860	560,033	699,856	356.20	1,162.29	1,493.42	1,866.28	1.75	1.88	1.78	1.84	19.1	62.3	80.0
<b>Total</b>	<b>1,334</b>	<b>271,486</b>	<b>824,979</b>	<b>1,121,183</b>	<b>1,349,585</b>	<b>Average 203.51</b>	<b>618.43</b>	<b>840.47</b>	<b>1,011.68</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**35 Public Administration and Services**

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost			
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Instruction			Dir Sal	Subtot Instr Total			Dir Sal	Subtot Instr		
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction		Dept College	Less P.P.	Total Cost		Dept College	Less P.P.	
<b>Total All Levels</b>																	
CSU	2,463	504,342	739,544	1,109,584	1,357,357	204.77	300.26	450.50	551.10	1.67	1.27	1.27	1.32	37.2	54.5	81.7	
GSU	7,611	1,021,305	1,694,850	2,502,209	2,833,652	134.19	222.68	328.76	372.31	1.09	0.94	0.93	0.89	36.0	59.8	88.3	
ISU	4,902	587,774	1,316,072	2,129,581	2,543,608	119.90	268.48	434.43	518.89	0.98	1.13	1.23	1.24	23.1	51.7	83.7	
NEIU	7,701	793,140	1,355,390	2,396,659	2,874,431	102.99	176.00	311.21	373.25	0.84	0.74	0.88	0.89	27.6	47.2	83.4	
NIU	2,519	475,874	828,028	1,314,616	1,497,583	188.91	328.71	521.88	594.51	1.54	1.39	1.48	1.42	31.8	55.3	87.8	
SIUC	8,313	838,489	1,556,834	2,447,537	2,855,878	100.86	187.28	294.42	343.54	0.82	0.79	0.83	0.82	29.4	54.5	85.7	
SIUE	7,575	726,624	1,645,392	2,356,023	2,757,139	95.92	217.21	311.03	363.98	0.78	0.92	0.88	0.87	26.4	59.7	85.5	
UIC	13,157	2,191,037	3,470,650	4,597,951	5,330,594	166.53	263.79	349.47	405.15	1.36	1.11	0.99	0.97	41.1	65.1	86.3	
UIS	7,206	803,311	1,665,613	3,052,247	3,486,626	111.48	231.14	423.57	483.85	0.91	0.98	1.20	1.16	23.0	47.8	87.5	
UIUC	14,237	1,516,661	4,034,966	5,344,454	6,678,800	106.53	283.41	375.39	469.12	0.87	1.20	1.06	1.12	22.7	60.4	80.0	
WIU	3,738	276,296	521,015	845,489	963,000	73.92	139.38	226.19	257.62	0.60	0.59	0.64	0.62	28.7	54.1	87.8	
<b>Total</b>	<b>79,422</b>	<b>9,734,853</b>	<b>18,828,354</b>	<b>28,096,350</b>	<b>33,178,668</b>	<b>Average 122.57</b>	<b>237.07</b>	<b>353.76</b>	<b>417.75</b>								

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**36 Anthropology and Sociology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	1,429	154,222	230,067	386,160	472,391	107.92	161.00	270.23	330.57	1.94	1.42	1.44	1.49	32.6	48.7	81.7
EIU	3,613	189,359	271,434	590,003	683,101	52.41	75.13	163.30	189.07	0.94	0.66	0.87	0.85	27.7	39.7	86.4
GSU	372	32,977	50,725	81,509	92,306	88.65	136.36	219.11	248.13	1.59	1.20	1.16	1.12	35.7	55.0	88.3
ISU	7,842	306,366	742,343	1,271,636	1,518,864	39.07	94.66	162.16	193.68	0.70	0.84	0.86	0.87	20.2	48.9	83.7
NEIU	3,255	228,584	415,519	800,182	959,698	70.23	127.66	245.83	294.84	1.26	1.13	1.31	1.33	23.8	43.3	83.4
NIU	5,705	269,411	812,128	1,487,411	1,694,427	47.22	142.35	260.72	297.01	0.85	1.26	1.39	1.33	15.9	47.9	87.8
SIUC	5,862	254,936	683,982	1,174,818	1,370,555	43.49	116.68	200.41	233.80	0.78	1.03	1.06	1.05	18.6	49.9	85.7
SIUE	5,832	217,782	435,778	744,812	871,618	37.34	74.72	127.71	149.45	0.67	0.66	0.68	0.67	25.0	50.0	85.5
UIC	8,967	558,132	874,305	1,340,854	1,554,507	62.24	97.50	149.53	173.36	1.12	0.86	0.79	0.78	35.9	56.2	86.3
UIS	635	66,719	107,931	215,174	245,796	105.07	169.97	338.86	387.08	1.88	1.50	1.80	1.74	27.1	43.9	87.5
UIUC	11,312	711,183	1,657,558	2,276,675	2,845,091	62.87	146.53	201.26	251.51	1.13	1.29	1.07	1.13	25.0	58.3	80.0
WIU	6,196	412,262	633,880	1,113,577	1,268,348	66.54	102.30	179.73	204.70	1.19	0.90	0.96	0.92	32.5	50.0	87.8
<b>Total</b>	<b>61,020</b>	<b>3,401,933</b>	<b>6,915,650</b>	<b>11,482,811</b>	<b>13,576,702</b>	<b>Average</b>	<b>55.75</b>	<b>113.33</b>	<b>188.18</b>	<b>222.50</b>						
<b>Upper Division</b>																
CSU	3,441	373,980	558,083	935,176	1,144,004	108.68	162.19	271.77	332.46	1.21	0.97	1.04	1.08	32.7	48.8	81.7
EIU	6,517	521,509	694,160	1,331,341	1,541,416	80.02	106.52	204.29	236.52	0.89	0.64	0.78	0.77	33.8	45.0	86.4
GSU	789	120,461	203,294	331,830	375,785	152.68	257.66	420.57	476.28	1.69	1.54	1.61	1.54	32.1	54.1	88.3
ISU	10,086	836,798	1,696,128	2,796,835	3,340,588	82.97	168.17	277.30	331.21	0.92	1.01	1.06	1.07	25.0	50.8	83.7
NEIU	4,983	477,037	932,371	1,625,639	1,949,708	95.73	187.11	326.24	391.27	1.06	1.12	1.25	1.27	24.5	47.8	83.4
NIU	10,155	407,489	1,343,406	2,504,402	2,852,961	40.13	132.29	246.62	280.94	0.45	0.79	0.94	0.91	14.3	47.1	87.8
SIUC	6,409	781,798	1,360,336	2,098,874	2,448,569	121.98	212.25	327.49	382.05	1.35	1.27	1.25	1.24	31.9	55.6	85.7
SIUE	8,115	512,596	933,839	1,457,667	1,705,837	63.17	115.08	179.63	210.21	0.70	0.69	0.69	0.68	30.0	54.7	85.5
UIC	14,155	1,687,516	2,625,340	3,613,807	4,189,636	119.22	185.47	255.30	295.98	1.32	1.11	0.98	0.96	40.3	62.7	86.3
UIS	897	97,200	153,344	305,174	348,605	108.36	170.95	340.22	388.63	1.20	1.02	1.30	1.26	27.9	44.0	87.5
UIUC	12,127	1,080,265	2,471,192	3,323,815	4,153,669	89.08	203.78	274.08	342.51	0.99	1.22	1.05	1.11	26.0	59.5	80.0
WIU	5,401	586,914	902,421	1,409,115	1,604,962	108.67	167.08	260.90	297.16	1.21	1.00	1.00	0.96	36.6	56.2	87.8
<b>Total</b>	<b>83,075</b>	<b>7,483,563</b>	<b>13,873,914</b>	<b>21,733,675</b>	<b>25,655,740</b>	<b>Average</b>	<b>90.08</b>	<b>167.00</b>	<b>261.62</b>	<b>308.83</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**36 Anthropology and Sociology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	24	2,570	3,834	6,442	7,880	107.08	159.75	268.42	328.33	0.55	0.44	0.51	0.53	32.6	48.7	81.8
EIU	15	1,903	2,309	3,993	4,623	126.87	153.93	266.20	308.20	0.65	0.42	0.50	0.50	41.2	49.9	86.4
GSU	81	16,512	27,185	50,214	56,865	203.85	335.62	619.93	702.04	1.05	0.91	1.17	1.13	29.0	47.8	88.3
ISU	627	75,269	132,001	215,471	257,362	120.05	210.53	343.65	410.47	0.62	0.57	0.65	0.66	29.2	51.3	83.7
NEIU	18	2,148	3,673	6,285	7,538	119.33	204.06	349.17	418.78	0.62	0.56	0.66	0.68	28.5	48.7	83.4
NIU	696	46,429	116,562	205,963	234,629	66.71	167.47	295.92	337.11	0.34	0.46	0.56	0.54	19.8	49.7	87.8
SIUC	337	112,317	227,484	317,727	370,663	333.28	675.03	942.81	1,099.89	1.72	1.84	1.78	1.78	30.3	61.4	85.7
SIUE	297	54,904	119,208	162,742	190,449	184.86	401.37	547.95	641.24	0.95	1.09	1.04	1.04	28.8	62.6	85.5
UIC	322	81,513	140,192	178,962	207,478	253.15	435.38	555.78	644.34	1.31	1.19	1.05	1.04	39.3	67.6	86.3
UIS	60	7,843	11,928	22,726	25,960	130.72	198.80	378.77	432.67	0.67	0.54	0.72	0.70	30.2	45.9	87.5
UIUC	252	74,198	159,201	206,264	257,761	294.44	631.75	818.51	1,022.86	1.52	1.72	1.55	1.65	28.8	61.8	80.0
WIU	357	122,744	188,728	254,886	290,312	343.82	528.65	713.97	813.20	1.77	1.44	1.35	1.31	42.3	65.0	87.8
<b>Total</b>	<b>3,086</b>	<b>598,350</b>	<b>1,132,305</b>	<b>1,631,675</b>	<b>1,911,520</b>	<b>Average 193.89</b>	<b>366.92</b>	<b>528.73</b>	<b>619.42</b>							
<b>Graduate II</b>																
ISU	3	244	460	762	910	81.33	153.33	254.00	303.33	0.27	0.27	0.34	0.34	26.8	50.5	83.7
NIU	15	1,527	3,275	5,507	6,273	101.80	218.33	367.13	418.20	0.34	0.38	0.49	0.46	24.3	52.2	87.8
SIUC	808	143,403	305,568	442,871	516,658	177.48	378.18	548.11	639.43	0.59	0.66	0.73	0.71	27.8	59.1	85.7
UIC	2,292	944,722	1,287,462	1,622,035	1,880,492	412.18	561.72	707.69	820.46	1.36	0.97	0.95	0.91	50.2	68.5	86.3
UIUC	2,328	560,665	1,543,800	1,998,471	2,497,428	240.84	663.14	858.45	1,072.78	0.79	1.15	1.15	1.19	22.4	61.8	80.0
<b>Total</b>	<b>5,446</b>	<b>1,650,561</b>	<b>3,140,565</b>	<b>4,069,646</b>	<b>4,901,761</b>	<b>Average 303.08</b>	<b>576.67</b>	<b>747.27</b>	<b>900.07</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**36 Anthropology and Sociology**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	4,894	530,772	791,984	1,327,778	1,624,275	108.45	161.83	271.31	331.89	1.26	0.99	1.06	1.10	32.7	48.8	81.7
EIU	10,145	712,771	967,903	1,925,337	2,229,140	70.26	95.41	189.78	219.73	0.82	0.58	0.74	0.73	32.0	43.4	86.4
GSU	1,242	169,950	281,204	463,553	524,956	136.84	226.41	373.23	422.67	1.59	1.38	1.46	1.40	32.4	53.6	88.3
ISU	18,558	1,218,677	2,570,932	4,284,704	5,117,724	65.67	138.53	230.88	275.77	0.76	0.84	0.91	0.91	23.8	50.2	83.7
NEIU	8,256	707,769	1,351,563	2,432,106	2,916,944	85.73	163.71	294.59	353.31	1.00	1.00	1.16	1.17	24.3	46.3	83.4
NIU	16,571	724,856	2,275,371	4,203,283	4,788,290	43.74	137.31	253.65	288.96	0.51	0.84	0.99	0.96	15.1	47.5	87.8
SIUC	13,416	1,292,454	2,577,370	4,034,290	4,706,445	96.34	192.11	300.71	350.81	1.12	1.17	1.18	1.16	27.5	54.8	85.7
SIUE	14,244	785,282	1,488,825	2,365,221	2,767,904	55.13	104.52	166.05	194.32	0.64	0.64	0.65	0.64	28.4	53.8	85.5
UIC	25,736	3,271,883	4,927,299	6,755,658	7,832,113	127.13	191.46	262.50	304.33	1.48	1.17	1.03	1.01	41.8	62.9	86.3
UIS	1,592	171,762	273,203	543,074	620,361	107.89	171.61	341.13	389.67	1.25	1.05	1.34	1.29	27.7	44.0	87.5
UIUC	26,019	2,426,311	5,831,751	7,805,225	9,753,949	93.25	224.13	299.98	374.88	1.08	1.36	1.18	1.24	24.9	59.8	80.0
WIU	11,954	1,121,920	1,725,029	2,777,578	3,163,622	93.85	144.31	232.36	264.65	1.09	0.88	0.91	0.88	35.5	54.5	87.8
<b>Total</b>	<b>152,627</b>	<b>13,134,407</b>	<b>25,062,434</b>	<b>38,917,807</b>	<b>46,045,723</b>	<b>Average</b>	<b>86.06</b>	<b>164.21</b>	<b>254.99</b>	<b>301.69</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**37 Economics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	390	81,071	116,544	174,973	214,045	207.87	298.83	448.65	548.83	3.43	2.25	2.21	2.27	37.9	54.4	81.7
EIU	1,437	182,915	291,208	473,955	548,741	127.29	202.65	329.82	381.87	2.10	1.53	1.62	1.58	33.3	53.1	86.4
GSU	39	9,326	17,140	23,508	26,622	239.13	439.49	602.77	682.62	3.95	3.31	2.97	2.82	35.0	64.4	88.3
ISU	6,296	149,555	598,029	1,024,126	1,223,234	23.75	94.99	162.66	194.29	0.39	0.72	0.80	0.80	12.2	48.9	83.7
NEIU	1,518	102,529	160,193	327,748	393,084	67.54	105.53	215.91	258.95	1.12	0.79	1.06	1.07	26.1	40.8	83.4
NIU	2,797	228,145	1,208,879	1,865,352	2,124,969	81.57	432.21	666.91	759.73	1.35	3.25	3.29	3.14	10.7	56.9	87.8
SIUC	2,061	95,488	328,259	529,737	617,997	46.33	159.27	257.03	299.85	0.76	1.20	1.27	1.24	15.5	53.1	85.7
SIUE	5,502	199,140	504,373	822,637	962,692	36.19	91.67	149.52	174.97	0.60	0.69	0.74	0.72	20.7	52.4	85.5
UIC	5,651	478,628	964,484	1,342,183	1,556,048	84.70	170.67	237.51	275.36	1.40	1.29	1.17	1.14	30.8	62.0	86.3
UIS	778	68,544	104,517	225,243	257,298	88.10	134.34	289.52	330.72	1.45	1.01	1.43	1.37	26.6	40.6	87.5
UIUC	25,189	1,500,517	2,577,350	3,652,945	4,564,973	59.57	102.32	145.02	181.23	0.98	0.77	0.71	0.75	32.9	56.5	80.0
WIU	2,648	193,181	339,975	562,465	640,640	72.95	128.39	212.41	241.93	1.20	0.97	1.05	1.00	30.2	53.1	87.8
<b>Total</b>	<b>54,306</b>	<b>3,289,039</b>	<b>7,210,951</b>	<b>11,024,872</b>	<b>13,130,343</b>	<b>Average</b>	<b>60.56</b>	<b>132.78</b>	<b>203.01</b>	<b>241.78</b>						
<b>Upper Division</b>																
CSU	432	89,813	129,110	193,838	237,123	207.90	298.87	448.70	548.90	2.22	1.44	1.45	1.50	37.9	54.4	81.7
EIU	2,037	358,487	477,459	756,284	875,620	175.99	234.39	371.27	429.86	1.88	1.13	1.20	1.18	40.9	54.5	86.4
GSU	936	169,965	308,951	433,726	491,178	181.59	330.08	463.38	524.76	1.94	1.59	1.50	1.44	34.6	62.9	88.3
ISU	4,817	324,748	774,106	1,279,429	1,528,172	67.42	160.70	265.61	317.25	0.72	0.77	0.86	0.87	21.3	50.7	83.7
NEIU	2,373	224,865	375,363	681,319	817,139	94.76	158.18	287.11	344.35	1.01	0.76	0.93	0.94	27.5	45.9	83.4
NIU	5,175	305,687	2,068,884	3,216,144	3,663,762	59.07	399.78	621.48	707.97	0.63	1.92	2.01	1.94	8.3	56.5	87.8
SIUC	3,414	202,821	564,297	904,812	1,055,563	59.41	165.29	265.03	309.19	0.64	0.79	0.86	0.85	19.2	53.5	85.7
SIUE	3,177	196,544	453,226	683,409	799,760	61.86	142.66	215.11	251.73	0.66	0.69	0.70	0.69	24.6	56.7	85.5
UIC	6,690	833,229	1,707,061	2,268,593	2,630,074	124.55	255.17	339.10	393.14	1.33	1.23	1.10	1.08	31.7	64.9	86.3
UIS	899	77,029	119,295	258,228	294,978	85.68	132.70	287.24	328.12	0.92	0.64	0.93	0.90	26.1	40.4	87.5
UIUC	17,832	1,627,977	3,049,803	4,144,638	5,179,427	91.30	171.03	232.43	290.46	0.98	0.82	0.75	0.80	31.4	58.9	80.0
WIU	4,014	430,972	758,457	1,157,246	1,318,087	107.37	188.95	288.30	328.37	1.15	0.91	0.93	0.90	32.7	57.5	87.8
<b>Total</b>	<b>51,796</b>	<b>4,842,137</b>	<b>10,786,012</b>	<b>15,977,666</b>	<b>18,890,883</b>	<b>Average</b>	<b>93.48</b>	<b>208.24</b>	<b>308.47</b>	<b>364.72</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**37 Economics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	6	1,244	1,788	2,684	3,284	207.33	298.00	447.33	547.33	0.90	0.67	0.75	0.75	37.9	54.4	81.7
EIU	403	174,266	223,612	318,272	368,493	432.42	554.87	789.76	914.37	1.88	1.25	1.32	1.26	47.3	60.7	86.4
GSU	183	48,996	88,912	121,368	137,444	267.74	485.86	663.21	751.06	1.17	1.10	1.11	1.03	35.6	64.7	88.3
ISU	682	92,898	187,244	302,772	361,636	136.21	274.55	443.95	530.26	0.59	0.62	0.74	0.73	25.7	51.8	83.7
NEIU	87	7,810	13,044	24,008	28,794	89.77	149.93	275.95	330.97	0.39	0.34	0.46	0.46	27.1	45.3	83.4
NIU	109	12,666	52,550	80,316	91,494	116.20	482.11	736.84	839.39	0.51	1.09	1.23	1.16	13.8	57.4	87.8
SIUC	338	54,581	159,460	227,312	265,185	161.48	471.78	672.52	784.57	0.70	1.07	1.12	1.08	20.6	60.1	85.7
SIUE	402	55,624	134,600	185,858	217,501	138.37	334.83	462.33	541.05	0.60	0.76	0.77	0.75	25.6	61.9	85.5
UIC	1,112	86,880	145,862	211,295	244,963	78.13	131.17	190.01	220.29	0.34	0.30	0.32	0.30	35.5	59.5	86.3
UIS	187	13,092	17,543	43,644	49,855	70.01	93.81	233.39	266.60	0.30	0.21	0.39	0.37	26.3	35.2	87.5
UIUC	4,135	1,151,747	2,296,837	2,983,265	3,728,095	278.54	555.46	721.47	901.59	1.21	1.26	1.20	1.24	30.9	61.6	80.0
WIU	921	266,355	468,751	634,841	723,074	289.20	508.96	689.30	785.10	1.26	1.15	1.15	1.08	36.8	64.8	87.8
<b>Total</b>	<b>8,565</b>	<b>1,966,159</b>	<b>3,790,203</b>	<b>5,135,635</b>	<b>6,219,818</b>	<b>Average 229.56</b>	<b>442.52</b>	<b>599.61</b>	<b>726.19</b>							
<b>Graduate II</b>																
CSU	3	622	894	1,342	1,642	207.33	298.00	447.33	547.33	0.71	0.46	0.52	0.52	37.9	54.4	81.7
ISU	3	487	866	1,400	1,672	162.33	288.67	466.67	557.33	0.56	0.44	0.54	0.53	29.1	51.8	83.7
NIU	465	121,235	321,027	478,351	544,927	260.72	690.38	1,028.71	1,171.89	0.89	1.06	1.20	1.12	22.2	58.9	87.8
SIUC	642	93,359	275,551	395,421	461,302	145.42	429.21	615.92	718.54	0.50	0.66	0.72	0.69	20.2	59.7	85.7
SIUE	9	1,148	2,515	3,520	4,119	127.56	279.44	391.11	457.67	0.44	0.43	0.46	0.44	27.9	61.1	85.5
UIC	1,453	190,008	409,226	538,970	624,850	130.77	281.64	370.94	430.04	0.45	0.43	0.43	0.41	30.4	65.5	86.3
UIUC	2,823	1,167,459	2,492,589	3,212,786	4,014,920	413.55	882.96	1,138.08	1,422.22	1.42	1.36	1.33	1.36	29.1	62.1	80.0
<b>Total</b>	<b>5,398</b>	<b>1,574,318</b>	<b>3,502,668</b>	<b>4,631,790</b>	<b>5,653,432</b>	<b>Average 291.65</b>	<b>648.88</b>	<b>858.06</b>	<b>1,047.32</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**37 Economics**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Subtot College	Instr P.P.	Total Cost	Dir Sal	Subtot College	Instr P.P.
<b>Total All Levels</b>																
CSU	831	172,750	248,336	372,837	456,094	207.88	298.84	448.66	548.85	2.14	1.42	1.47	1.50	37.9	54.4	81.7
EIU	3,877	715,668	992,279	1,548,511	1,792,854	184.59	255.94	399.41	462.43	1.90	1.22	1.30	1.26	39.9	55.3	86.4
GSU	1,158	228,287	415,003	578,602	655,244	197.14	358.38	499.66	565.84	2.03	1.70	1.63	1.55	34.8	63.3	88.3
ISU	11,798	567,688	1,560,245	2,607,727	3,114,714	48.12	132.25	221.03	264.00	0.49	0.63	0.72	0.72	18.2	50.1	83.7
NEIU	3,978	335,204	548,600	1,033,075	1,239,017	84.26	137.91	259.70	311.47	0.87	0.65	0.85	0.85	27.1	44.3	83.4
NIU	8,546	667,733	3,651,340	5,640,163	6,425,152	78.13	427.26	659.98	751.83	0.80	2.03	2.16	2.06	10.4	56.8	87.8
SIUC	6,455	446,249	1,327,567	2,057,282	2,400,047	69.13	205.66	318.71	371.81	0.71	0.98	1.04	1.02	18.6	55.3	85.7
SIUE	9,090	452,456	1,094,714	1,695,424	1,984,072	49.78	120.43	186.52	218.27	0.51	0.57	0.61	0.60	22.8	55.2	85.5
UIC	14,906	1,588,745	3,226,633	4,361,041	5,055,935	106.58	216.47	292.57	339.19	1.10	1.03	0.96	0.93	31.4	63.8	86.3
UIS	1,864	158,665	241,355	527,115	602,131	85.12	129.48	282.79	323.03	0.88	0.61	0.92	0.88	26.4	40.1	87.5
UIUC	49,979	5,447,700	10,416,579	13,993,634	17,487,415	109.00	208.42	279.99	349.90	1.12	0.99	0.91	0.96	31.2	59.6	80.0
WIU	7,583	890,508	1,567,183	2,354,552	2,681,801	117.43	206.67	310.50	353.66	1.21	0.98	1.01	0.97	33.2	58.4	87.8
<b>Total</b>	<b>120,065</b>	<b>11,671,653</b>	<b>25,289,834</b>	<b>36,769,963</b>	<b>43,894,476</b>	<b>Average 97.21</b>	<b>210.63</b>	<b>306.25</b>	<b>365.59</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**38 Geography**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	222	70,746	102,355	146,215	178,866	318.68	461.06	658.63	805.70	4.75	3.42	3.01	3.11	39.6	57.2	81.7
EIU	2,275	154,967	200,832	410,575	475,361	68.12	88.28	180.47	208.95	1.01	0.66	0.83	0.81	32.6	42.2	86.4
GSU	153	11,743	18,163	28,763	32,573	76.75	118.71	187.99	212.90	1.14	0.88	0.86	0.82	36.1	55.8	88.3
ISU	2,683	95,169	285,344	484,200	578,337	35.47	106.35	180.47	215.56	0.53	0.79	0.83	0.83	16.5	49.3	83.7
NEIU	684	42,111	69,890	144,581	173,403	61.57	102.18	211.38	253.51	0.92	0.76	0.97	0.98	24.3	40.3	83.4
NIU	1,805	76,606	116,462	273,728	311,825	42.44	64.52	151.65	172.76	0.63	0.48	0.69	0.67	24.6	37.3	87.8
SIUC	2,241	71,119	290,407	487,611	568,852	31.74	129.59	217.59	253.84	0.47	0.96	1.00	0.98	12.5	51.1	85.7
SIUE	3,567	172,270	430,621	666,647	780,144	48.30	120.72	186.89	218.71	0.72	0.90	0.85	0.85	22.1	55.2	85.5
UIUC	2,367	350,200	637,154	845,699	1,056,844	147.95	269.18	357.29	446.49	2.20	2.00	1.63	1.73	33.1	60.3	80.0
WIU	2,871	221,807	390,661	637,470	726,069	77.26	136.07	222.04	252.90	1.15	1.01	1.02	0.98	30.5	53.8	87.8
<b>Total</b>	<b>18,868</b>	<b>1,266,738</b>	<b>2,541,889</b>	<b>4,125,489</b>	<b>4,882,274</b>	<b>Average</b>	<b>67.14</b>	<b>134.72</b>	<b>218.65</b>	<b>258.76</b>						
<b>Upper Division</b>																
CSU	819	261,044	377,677	539,517	659,993	318.74	461.14	658.75	805.85	3.39	2.76	2.48	2.56	39.6	57.2	81.7
EIU	2,373	357,259	464,329	761,045	881,132	150.55	195.67	320.71	371.32	1.60	1.17	1.21	1.18	40.5	52.7	86.4
GSU	456	46,930	75,605	113,524	128,561	102.92	165.80	248.96	281.93	1.09	0.99	0.94	0.90	36.5	58.8	88.3
ISU	3,024	239,136	518,186	853,668	1,019,636	79.08	171.36	282.30	337.18	0.84	1.02	1.06	1.07	23.5	50.8	83.7
NEIU	1,416	149,134	268,040	466,134	559,057	105.32	189.29	329.19	394.81	1.12	1.13	1.24	1.26	26.7	47.9	83.4
NIU	4,138	116,032	181,119	507,186	577,775	28.04	43.77	122.57	139.63	0.30	0.26	0.46	0.44	20.1	31.3	87.8
SIUC	3,506	223,775	468,460	781,641	911,871	63.83	133.62	222.94	260.09	0.68	0.80	0.84	0.83	24.5	51.4	85.7
SIUE	4,347	271,166	628,960	946,442	1,107,575	62.38	144.69	217.72	254.79	0.66	0.87	0.82	0.81	24.5	56.8	85.5
UIUC	2,734	462,853	803,630	1,062,926	1,328,306	169.30	293.94	388.78	485.85	1.80	1.76	1.46	1.55	34.8	60.5	80.0
WIU	2,856	287,650	506,627	782,012	890,701	100.72	177.39	273.81	311.87	1.07	1.06	1.03	0.99	32.3	56.9	87.8
<b>Total</b>	<b>25,669</b>	<b>2,414,979</b>	<b>4,292,633</b>	<b>6,814,095</b>	<b>8,064,607</b>	<b>Average</b>	<b>94.08</b>	<b>167.23</b>	<b>265.46</b>	<b>314.18</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**38 Geography**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	387	123,338	178,445	254,911	311,833	318.70	461.10	658.68	805.77	1.53	1.25	1.25	1.29	39.6	57.2	81.7
EIU	205	71,465	93,950	136,048	157,515	348.61	458.29	663.65	768.37	1.68	1.25	1.26	1.23	45.4	59.6	86.4
GSU	33	3,025	4,804	7,800	8,833	91.67	145.58	236.36	267.67	0.44	0.40	0.45	0.43	34.2	54.4	88.3
ISU	102	13,159	23,739	38,601	46,106	129.01	232.74	378.44	452.02	0.62	0.63	0.72	0.73	28.5	51.5	83.7
NEIU	252	41,089	81,530	128,704	154,361	163.05	323.53	510.73	612.54	0.78	0.88	0.97	0.98	26.6	52.8	83.4
NIU	635	26,832	40,802	96,060	109,430	42.26	64.26	151.28	172.33	0.20	0.17	0.29	0.28	24.5	37.3	87.8
SIUC	418	53,771	108,299	162,929	190,075	128.64	259.09	389.78	454.72	0.62	0.70	0.74	0.73	28.3	57.0	85.7
SIUE	429	69,937	198,578	269,020	314,821	163.02	462.89	627.09	733.85	0.78	1.26	1.19	1.18	22.2	63.1	85.5
UIUC	369	132,000	217,225	281,817	352,178	357.72	588.69	763.73	954.41	1.72	1.60	1.45	1.53	37.5	61.7	80.0
WIU	395	135,282	238,268	318,924	363,250	342.49	603.21	807.40	919.62	1.65	1.64	1.54	1.48	37.2	65.6	87.8
<b>Total</b>	<b>3,225</b>	<b>669,898</b>	<b>1,185,640</b>	<b>1,694,814</b>	<b>2,008,402</b>	<b>Average 207.72</b>	<b>367.64</b>	<b>525.52</b>	<b>622.76</b>							
<b>Graduate II</b>																
CSU	3	958	1,386	1,980	2,422	319.33	462.00	660.00	807.33	1.02	0.89	0.95	0.94	39.6	57.2	81.8
ISU	3	285	549	902	1,077	95.00	183.00	300.67	359.00	0.30	0.35	0.43	0.42	26.5	51.0	83.8
NIU	167	7,850	11,874	26,865	30,604	47.01	71.10	160.87	183.26	0.15	0.14	0.23	0.21	25.7	38.8	87.8
SIUC	277	31,139	56,073	87,100	101,612	112.42	202.43	314.44	366.83	0.36	0.39	0.45	0.43	30.6	55.2	85.7
SIUE	3	578	1,150	1,576	1,844	192.67	383.33	525.33	614.67	0.61	0.74	0.76	0.72	31.3	62.4	85.5
UIUC	566	278,422	455,162	587,424	734,086	491.91	804.17	1,037.85	1,296.97	1.57	1.56	1.50	1.52	37.9	62.0	80.0
<b>Total</b>	<b>1,019</b>	<b>319,232</b>	<b>526,194</b>	<b>705,847</b>	<b>871,645</b>	<b>Average 313.28</b>	<b>516.38</b>	<b>692.69</b>	<b>855.39</b>							
<b>Total All Levels</b>																
CSU	1,431	456,086	659,863	942,623	1,153,114	318.72	461.12	658.72	805.81	3.33	2.63	2.41	2.48	39.6	57.2	81.7
EIU	4,853	583,691	759,111	1,307,668	1,514,008	120.27	156.42	269.46	311.97	1.26	0.89	0.99	0.96	38.6	50.1	86.4
GSU	642	61,698	98,572	150,087	169,967	96.10	153.54	233.78	264.75	1.00	0.88	0.85	0.82	36.3	58.0	88.3
ISU	5,812	347,749	827,818	1,377,371	1,645,156	59.83	142.43	236.99	283.06	0.62	0.81	0.87	0.87	21.1	50.3	83.7
NEIU	2,352	232,334	419,460	739,419	886,821	98.78	178.34	314.38	377.05	1.03	1.02	1.15	1.16	26.2	47.3	83.4
NIU	6,745	227,320	350,257	903,839	1,029,634	33.70	51.93	134.00	152.65	0.35	0.30	0.49	0.47	22.1	34.0	87.8
SIUC	6,442	379,804	923,239	1,519,281	1,772,410	58.96	143.32	235.84	275.13	0.62	0.82	0.86	0.85	21.4	52.1	85.7
SIUE	8,346	513,951	1,259,309	1,883,685	2,204,384	61.58	150.89	225.70	264.12	0.64	0.86	0.83	0.81	23.3	57.1	85.5
UIUC	6,036	1,223,475	2,113,171	2,777,866	3,471,414	202.70	350.09	460.22	575.12	2.12	2.00	1.68	1.77	35.2	60.9	80.0
WIU	6,122	644,739	1,135,556	1,738,406	1,980,020	105.32	185.49	283.96	323.43	1.10	1.06	1.04	1.00	32.6	57.4	87.8
<b>Total</b>	<b>48,781</b>	<b>4,670,847</b>	<b>8,546,356</b>	<b>13,340,245</b>	<b>15,826,928</b>	<b>Average 95.75</b>	<b>175.20</b>	<b>273.47</b>	<b>324.45</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**39 History**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	474	132,189	196,948	284,242	347,715	278.88	415.50	599.67	733.58	3.30	2.21	2.10	2.16	38.0	56.6	81.7
EIU	2,015	318,946	473,817	750,094	868,453	158.29	235.14	372.26	430.99	1.87	1.25	1.30	1.27	36.7	54.6	86.4
GSU	306	37,824	65,748	95,577	108,237	123.61	214.86	312.34	353.72	1.46	1.14	1.09	1.04	34.9	60.7	88.3
ISU	10,982	645,634	1,352,106	2,270,365	2,711,763	58.79	123.12	206.74	246.93	0.70	0.65	0.72	0.73	23.8	49.9	83.7
NEIU	2,001	159,738	300,589	552,970	663,204	79.83	150.22	276.35	331.44	0.94	0.80	0.97	0.98	24.1	45.3	83.4
NIU	3,180	267,759	615,222	1,056,866	1,203,959	84.20	193.47	332.35	378.60	1.00	1.03	1.16	1.12	22.2	51.1	87.8
SIUC	3,873	161,409	413,167	724,640	845,373	41.68	106.68	187.10	218.27	0.49	0.57	0.65	0.64	19.1	48.9	85.7
SIUE	3,962	209,213	519,886	793,959	929,132	52.80	131.22	200.39	234.51	0.62	0.70	0.70	0.69	22.5	56.0	85.5
UIC	4,860	409,413	1,157,059	1,548,181	1,794,870	84.24	238.08	318.56	369.31	1.00	1.26	1.11	1.09	22.8	64.5	86.3
UIS	572	86,714	175,396	302,083	345,074	151.60	306.64	528.12	603.28	1.79	1.63	1.85	1.78	25.1	50.8	87.5
UIUC	5,822	742,118	1,877,870	2,475,360	3,093,381	127.47	322.55	425.17	531.33	1.51	1.71	1.49	1.57	24.0	60.7	80.0
WIU	2,490	257,162	486,167	737,513	840,017	103.28	195.25	296.19	337.36	1.22	1.04	1.04	0.99	30.6	57.9	87.8
<b>Total</b>	<b>40,537</b>	<b>3,428,119</b>	<b>7,633,975</b>	<b>11,591,850</b>	<b>13,751,178</b>	<b>Average</b>	<b>84.57</b>	<b>188.32</b>	<b>285.96</b>	<b>339.23</b>						
<b>Upper Division</b>																
CSU	726	212,074	313,777	451,053	551,774	292.11	432.20	621.29	760.02	2.46	1.74	1.68	1.74	38.4	56.9	81.7
EIU	3,071	754,277	1,121,656	1,664,906	1,927,615	245.61	365.24	542.14	627.68	2.07	1.47	1.47	1.44	39.1	58.2	86.4
GSU	490	60,146	100,169	147,205	166,704	122.75	204.43	300.42	340.21	1.03	0.82	0.81	0.78	36.1	60.1	88.3
ISU	6,071	589,526	1,054,623	1,736,245	2,073,801	97.11	173.71	285.99	341.59	0.82	0.70	0.78	0.78	28.4	50.9	83.7
NEIU	3,516	365,690	704,420	1,209,990	1,451,200	104.01	200.35	344.14	412.74	0.88	0.81	0.93	0.94	25.2	48.5	83.4
NIU	5,276	336,015	864,756	1,534,894	1,748,518	63.69	163.90	290.92	331.41	0.54	0.66	0.79	0.76	19.2	49.5	87.8
SIUC	5,097	409,298	814,585	1,313,739	1,532,622	80.30	159.82	257.75	300.69	0.68	0.64	0.70	0.69	26.7	53.1	85.7
SIUE	3,393	260,010	518,227	773,855	905,605	76.63	152.73	228.07	266.90	0.65	0.61	0.62	0.61	28.7	57.2	85.5
UIC	5,518	658,381	1,585,678	2,084,793	2,416,987	119.32	287.36	377.82	438.02	1.01	1.16	1.02	1.00	27.2	65.6	86.3
UIS	1,328	197,666	380,460	664,292	758,830	148.84	286.49	500.22	571.41	1.25	1.15	1.36	1.31	26.0	50.1	87.5
UIUC	6,748	981,827	2,719,800	3,560,146	4,449,005	145.50	403.05	527.59	659.31	1.23	1.62	1.43	1.51	22.1	61.1	80.0
WIU	2,697	388,142	733,785	1,058,466	1,205,578	143.92	272.07	392.46	447.01	1.21	1.10	1.06	1.02	32.2	60.9	87.8
<b>Total</b>	<b>43,931</b>	<b>5,213,052</b>	<b>10,911,936</b>	<b>16,199,584</b>	<b>19,188,239</b>	<b>Average</b>	<b>118.66</b>	<b>248.39</b>	<b>368.75</b>	<b>436.78</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**39 History**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	174	53,417	78,473	112,341	137,427	306.99	450.99	645.64	789.81	1.39	1.04	1.03	1.08	38.9	57.1	81.7
EIU	739	297,890	401,130	571,986	662,241	403.10	542.80	774.00	896.13	1.82	1.25	1.23	1.22	45.0	60.6	86.4
GSU	69	11,734	17,989	25,704	29,109	170.06	260.71	372.52	421.87	0.77	0.60	0.59	0.57	40.3	61.8	88.3
ISU	567	69,001	122,668	200,021	238,909	121.69	216.35	352.77	421.36	0.55	0.50	0.56	0.57	28.9	51.3	83.7
NEIU	357	61,460	109,457	174,157	208,875	172.16	306.60	487.83	585.08	0.78	0.70	0.77	0.80	29.4	52.4	83.4
NIU	406	46,556	96,373	159,912	182,168	114.67	237.37	393.87	448.69	0.52	0.55	0.63	0.61	25.6	52.9	87.8
SIUC	202	36,583	115,537	162,752	189,868	181.10	571.97	805.70	939.94	0.82	1.31	1.28	1.28	19.3	60.9	85.7
SIUE	378	84,564	205,245	275,984	322,971	223.71	542.98	730.12	854.42	1.01	1.25	1.16	1.16	26.2	63.5	85.5
UIC	414	71,760	162,242	208,447	241,661	173.33	391.89	503.50	583.72	0.78	0.90	0.80	0.80	29.7	67.1	86.3
UIS	626	119,983	332,282	524,932	599,637	191.67	530.80	838.55	957.89	0.87	1.22	1.33	1.30	20.0	55.4	87.5
UIUC	217	41,961	126,159	163,712	204,586	193.37	581.38	754.43	942.79	0.87	1.34	1.20	1.28	20.5	61.7	80.0
WIU	467	127,593	241,215	326,326	371,681	273.22	516.52	698.77	795.89	1.23	1.19	1.11	1.08	34.3	64.9	87.8
<b>Total</b>	<b>4,616</b>	<b>1,022,502</b>	<b>2,008,770</b>	<b>2,906,274</b>	<b>3,389,133</b>	<b>Average</b>	<b>221.51</b>	<b>435.18</b>	<b>629.61</b>	<b>734.21</b>						
<b>Graduate II</b>																
ISU	3	209	365	614	733	69.67	121.67	204.67	244.33	0.36	0.21	0.28	0.27	28.5	49.8	83.8
NIU	272	59,011	104,658	163,320	186,051	216.95	384.77	600.44	684.01	1.12	0.68	0.81	0.76	31.7	56.3	87.8
SIUC	293	35,960	128,436	184,020	214,680	122.73	438.35	628.05	732.70	0.64	0.77	0.85	0.82	16.8	59.8	85.7
SIUE	6	1,391	11,593	15,104	17,676	231.83	1,932.17	2,517.33	2,946.00	1.20	3.41	3.40	3.28	7.9	65.6	85.4
UIC	1,019	274,147	592,613	745,452	864,233	269.04	581.56	731.55	848.12	1.39	1.03	0.99	0.95	31.7	68.6	86.3
UIUC	1,920	307,941	1,152,492	1,494,622	1,867,783	160.39	600.26	778.45	972.80	0.83	1.06	1.05	1.08	16.5	61.7	80.0
<b>Total</b>	<b>3,513</b>	<b>678,659</b>	<b>1,990,157</b>	<b>2,603,132</b>	<b>3,151,156</b>	<b>Average</b>	<b>193.19</b>	<b>566.51</b>	<b>741.00</b>	<b>897.00</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**39 History**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	1,374	397,680	589,198	847,636	1,036,916	289.43	428.82	616.91	754.67	2.59	1.76	1.72	1.77	38.4	56.8	81.7
EIU	5,825	1,371,113	1,996,603	2,986,986	3,458,309	235.38	342.76	512.79	593.70	2.11	1.41	1.43	1.39	39.6	57.7	86.4
GSU	865	109,704	183,906	268,486	304,050	126.83	212.61	310.39	351.50	1.14	0.87	0.86	0.82	36.1	60.5	88.3
ISU	17,623	1,304,370	2,529,762	4,207,245	5,025,206	74.02	143.55	238.74	285.15	0.66	0.59	0.66	0.67	26.0	50.3	83.7
NEIU	5,874	586,888	1,114,466	1,937,117	2,323,279	99.91	189.73	329.78	395.52	0.89	0.78	0.92	0.93	25.3	48.0	83.4
NIU	9,134	709,341	1,681,009	2,914,992	3,320,696	77.66	184.04	319.14	363.55	0.70	0.76	0.89	0.85	21.4	50.6	87.8
SIUC	9,465	643,250	1,471,725	2,385,151	2,782,543	67.96	155.49	252.00	293.98	0.61	0.64	0.70	0.69	23.1	52.9	85.7
SIUE	7,739	555,178	1,254,951	1,858,902	2,175,384	71.74	162.16	240.20	281.09	0.64	0.67	0.67	0.66	25.5	57.7	85.5
UIC	11,811	1,413,701	3,497,592	4,586,873	5,317,751	119.69	296.13	388.36	450.24	1.07	1.22	1.08	1.06	26.6	65.8	86.3
UIS	2,526	404,363	888,138	1,491,307	1,703,541	160.08	351.60	590.38	674.40	1.43	1.44	1.64	1.58	23.7	52.1	87.5
UIUC	14,707	2,073,847	5,876,321	7,693,840	9,614,755	141.01	399.56	523.14	653.75	1.26	1.64	1.45	1.53	21.6	61.1	80.0
WIU	5,654	772,897	1,461,167	2,122,305	2,417,276	136.70	258.43	375.36	427.53	1.22	1.06	1.04	1.00	32.0	60.4	87.8
<b>Total</b>	<b>92,597</b>	<b>10,342,332</b>	<b>22,544,838</b>	<b>33,300,840</b>	<b>39,479,706</b>	<b>Average 111.69</b>	<b>243.47</b>	<b>359.63</b>	<b>426.36</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**40 Political Science**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	415	90,161	140,218	207,162	253,423	217.26	337.87	499.19	610.66	2.89	2.06	2.00	2.05	35.6	55.3	81.7
EIU	1,585	151,236	280,459	469,568	543,662	95.42	176.95	296.26	343.00	1.27	1.08	1.18	1.15	27.8	51.6	86.4
GSU	141	20,736	34,876	49,962	56,580	147.06	247.35	354.34	401.28	1.96	1.51	1.42	1.35	36.6	61.6	88.3
ISU	11,155	300,974	840,972	1,472,089	1,758,289	26.98	75.39	131.97	157.62	0.36	0.46	0.53	0.53	17.1	47.8	83.7
NEIU	1,104	104,705	186,027	332,385	398,645	94.84	168.50	301.07	361.09	1.26	1.03	1.20	1.21	26.3	46.7	83.4
NIU	1,768	115,193	355,128	605,922	690,253	65.15	200.86	342.72	390.41	0.87	1.22	1.37	1.31	16.7	51.4	87.8
SIUC	1,174	74,569	176,530	288,008	336,070	63.52	150.37	245.32	286.26	0.85	0.92	0.98	0.96	22.2	52.5	85.7
SIUE	2,226	107,287	288,278	441,170	516,280	48.20	129.50	198.19	231.93	0.64	0.79	0.79	0.78	20.8	55.8	85.5
UIC	2,106	312,123	604,308	794,622	921,238	148.21	286.95	377.31	437.43	1.97	1.75	1.51	1.47	33.9	65.6	86.3
UIS	547	74,189	153,382	269,010	307,294	135.63	280.41	491.79	561.78	1.81	1.71	1.97	1.89	24.1	49.9	87.5
UIUC	5,180	615,277	1,396,378	1,853,311	2,316,026	118.78	269.57	357.78	447.11	1.58	1.64	1.43	1.50	26.6	60.3	80.0
WIU	2,031	242,739	380,028	580,861	661,592	119.52	187.11	286.00	325.75	1.59	1.14	1.14	1.09	36.7	57.4	87.8
<b>Total</b>	<b>29,432</b>	<b>2,209,189</b>	<b>4,836,584</b>	<b>7,364,070</b>	<b>8,759,352</b>	<b>Average</b>	<b>75.06</b>	<b>164.33</b>	<b>250.21</b>	<b>297.61</b>						
<b>Upper Division</b>																
CSU	975	211,836	329,449	486,737	595,427	217.27	337.90	499.22	610.69	1.89	1.44	1.42	1.47	35.6	55.3	81.7
EIU	2,268	409,185	571,797	894,534	1,035,684	180.42	252.12	394.42	456.65	1.57	1.07	1.12	1.10	39.5	55.2	86.4
GSU	540	93,917	157,715	222,931	252,461	173.92	292.06	412.84	467.52	1.51	1.24	1.18	1.13	37.2	62.5	88.3
ISU	8,120	677,767	1,118,091	1,864,087	2,226,498	83.47	137.70	229.57	274.20	0.73	0.59	0.65	0.66	30.4	50.2	83.7
NEIU	2,181	304,874	534,000	881,804	1,057,591	139.79	244.84	404.31	484.91	1.22	1.04	1.15	1.17	28.8	50.5	83.4
NIU	6,206	354,280	1,174,408	2,025,777	2,307,722	57.09	189.24	326.42	371.85	0.50	0.81	0.93	0.90	15.4	50.9	87.8
SIUC	3,018	333,051	770,806	1,163,344	1,358,119	110.35	255.40	385.47	450.01	0.96	1.09	1.10	1.08	24.5	56.8	85.7
SIUE	2,869	186,647	467,120	691,556	809,294	65.06	162.82	241.04	282.08	0.57	0.69	0.69	0.68	23.1	57.7	85.5
UIC	3,399	632,735	1,100,792	1,433,341	1,661,731	186.15	323.86	421.69	488.89	1.62	1.38	1.20	1.18	38.1	66.2	86.3
UIS	1,198	168,161	376,767	645,724	737,620	140.37	314.50	539.00	615.71	1.22	1.34	1.54	1.48	22.8	51.1	87.5
UIUC	8,198	982,466	2,494,307	3,294,838	4,117,458	119.84	304.26	401.91	502.25	1.04	1.30	1.15	1.21	23.9	60.6	80.0
WIU	2,424	401,252	628,191	912,080	1,038,846	165.53	259.15	376.27	428.57	1.44	1.10	1.07	1.03	38.6	60.5	87.8
<b>Total</b>	<b>41,396</b>	<b>4,756,171</b>	<b>9,723,443</b>	<b>14,516,753</b>	<b>17,198,451</b>	<b>Average</b>	<b>114.89</b>	<b>234.89</b>	<b>350.68</b>	<b>415.46</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**40 Political Science**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	21	4,568	7,104	10,495	12,839	217.52	338.29	499.76	611.38	1.08	0.91	0.90	0.95	35.6	55.3	81.7
EIU	448	187,385	258,972	367,380	425,350	418.27	578.06	820.04	949.44	2.08	1.55	1.48	1.47	44.1	60.9	86.4
GSU	643	132,585	219,154	305,641	346,126	206.20	340.83	475.34	538.30	1.02	0.91	0.86	0.84	38.3	63.3	88.3
ISU	512	72,374	107,838	176,027	210,250	141.36	210.62	343.80	410.64	0.70	0.56	0.62	0.64	34.4	51.3	83.7
NEIU	528	102,928	190,214	295,888	354,873	194.94	360.25	560.39	672.11	0.97	0.97	1.01	1.04	29.0	53.6	83.4
NIU	229	41,608	84,457	132,377	150,801	181.69	368.81	578.07	658.52	0.90	0.99	1.04	1.02	27.6	56.0	87.8
SIUC	575	116,648	271,437	386,148	450,091	202.87	472.06	671.56	782.77	1.01	1.27	1.21	1.22	25.9	60.3	85.8
SIUE	57	14,503	44,621	59,205	69,285	254.44	782.82	1,038.68	1,215.53	1.26	2.10	1.87	1.89	20.9	64.4	85.5
UIC	294	85,103	156,010	197,078	228,481	289.47	530.65	670.33	777.15	1.44	1.42	1.21	1.21	37.2	68.3	86.3
UIS	1,127	145,641	351,831	603,847	689,783	129.23	312.18	535.80	612.05	0.64	0.84	0.96	0.95	21.1	51.0	87.5
UIUC	68	7,351	22,665	29,843	37,294	108.10	333.31	438.87	548.44	0.54	0.89	0.79	0.85	19.7	60.8	80.0
WIU	501	96,664	151,336	215,452	245,397	192.94	302.07	430.04	489.81	0.96	0.81	0.77	0.76	39.4	61.7	87.8
<b>Total</b>	<b>5,003</b>	<b>1,007,358</b>	<b>1,865,639</b>	<b>2,779,381</b>	<b>3,220,570</b>	<b>Average 201.35</b>	<b>372.90</b>	<b>555.54</b>	<b>643.73</b>							
<b>Graduate II</b>																
ISU	6	722	1,102	1,810	2,162	120.33	183.67	301.67	360.33	0.49	0.27	0.33	0.33	33.4	51.0	83.7
NIU	582	116,679	230,404	358,518	408,416	200.48	395.88	616.01	701.75	0.81	0.58	0.68	0.65	28.6	56.4	87.8
SIUC	304	52,782	161,866	226,624	263,194	173.63	532.45	745.47	865.77	0.70	0.78	0.83	0.80	20.1	61.5	86.1
UIC	691	271,327	473,883	592,101	686,447	392.66	685.79	856.88	993.41	1.59	1.01	0.95	0.92	39.5	69.0	86.3
UIUC	1,155	234,620	999,099	1,288,123	1,609,728	203.13	865.02	1,115.26	1,393.70	0.82	1.27	1.24	1.28	14.6	62.1	80.0
<b>Total</b>	<b>2,738</b>	<b>676,130</b>	<b>1,866,354</b>	<b>2,467,176</b>	<b>2,969,947</b>	<b>Average 246.94</b>	<b>681.65</b>	<b>901.09</b>	<b>1,084.71</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**40 Political Science**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	1,411	306,565	476,771	704,394	861,689	217.27	337.90	499.22	610.69	1.97	1.45	1.45	1.49	35.6	55.3	81.7
EIU	4,301	747,806	1,111,228	1,731,482	2,004,696	173.87	258.37	402.58	466.10	1.58	1.11	1.17	1.14	37.3	55.4	86.4
GSU	1,324	247,238	411,745	578,534	655,167	186.74	310.99	436.96	494.84	1.70	1.34	1.27	1.21	37.7	62.8	88.3
ISU	19,793	1,051,837	2,068,003	3,514,013	4,197,199	53.14	104.48	177.54	212.05	0.48	0.45	0.51	0.52	25.1	49.3	83.7
NEIU	3,813	512,507	910,241	1,510,077	1,811,109	134.41	238.72	396.03	474.98	1.22	1.03	1.15	1.16	28.3	50.3	83.4
NIU	8,785	627,760	1,844,397	3,122,594	3,557,192	71.46	209.95	355.45	404.92	0.65	0.90	1.03	0.99	17.6	51.8	87.8
SIUC	5,071	577,050	1,380,639	2,064,124	2,407,474	113.79	272.26	407.04	474.75	1.03	1.17	1.18	1.16	24.0	57.3	85.7
SIUE	5,152	308,437	800,128	1,192,071	1,395,023	59.87	155.30	231.38	270.77	0.54	0.67	0.67	0.66	22.1	57.4	85.5
UIC	6,490	1,301,288	2,334,993	3,017,142	3,497,897	200.51	359.78	464.89	538.97	1.82	1.55	1.35	1.32	37.2	66.8	86.3
UIS	2,872	387,991	881,980	1,518,581	1,734,697	135.09	307.10	528.75	604.00	1.23	1.32	1.53	1.48	22.4	50.8	87.5
UIUC	14,601	1,839,714	4,912,449	6,466,115	8,080,506	126.00	336.45	442.85	553.42	1.14	1.45	1.28	1.35	22.8	60.8	80.0
WIU	4,956	740,655	1,159,555	1,708,393	1,945,835	149.45	233.97	344.71	392.62	1.36	1.00	1.00	0.96	38.1	59.6	87.8
<b>Total</b>	<b>78,569</b>	<b>8,648,848</b>	<b>18,292,129</b>	<b>27,127,520</b>	<b>32,148,484</b>	<b>Average 110.08</b>	<b>232.82</b>	<b>345.27</b>	<b>409.18</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**41 Social Sciences, Other**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
GSU	12	932	1,383	6,366	7,210	77.67	115.25	530.50	600.83	1.06	1.05	1.72	1.67	12.9	19.2	88.3
NEIU	30	2,145	3,237	6,573	7,883	71.50	107.90	219.10	262.77	0.98	0.98	0.71	0.73	27.2	41.1	83.4
<b>Total</b>	<b>42</b>	<b>3,077</b>	<b>4,620</b>	<b>12,939</b>	<b>15,093</b>	<b>Average</b>	<b>73.26</b>	<b>110.00</b>	<b>308.07</b>	<b>359.36</b>						
<b>Upper Division</b>																
GSU	552	58,220	98,489	163,512	185,171	105.47	178.42	296.22	335.45	1.08	1.08	1.05	1.04	31.4	53.2	88.3
NEIU	111	7,606	11,654	23,885	28,647	68.52	104.99	215.18	258.08	0.70	0.64	0.76	0.80	26.6	40.7	83.4
SIUC	30	1,811	4,290	7,754	9,394	60.37	143.00	258.47	313.13	0.62	0.87	0.92	0.97	19.3	45.7	82.5
<b>Total</b>	<b>693</b>	<b>67,637</b>	<b>114,433</b>	<b>195,151</b>	<b>223,212</b>	<b>Average</b>	<b>97.60</b>	<b>165.13</b>	<b>281.60</b>	<b>322.10</b>						
<b>Graduate I</b>																
GSU	39	3,060	4,840	42,532	48,166	78.46	124.10	1,090.56	1,235.03	0.52	0.42	1.82	1.74	6.4	10.0	88.3
NEIU	213	34,644	68,880	108,742	130,420	162.65	323.38	510.53	612.30	1.09	1.11	0.85	0.86	26.6	52.8	83.4
<b>Total</b>	<b>252</b>	<b>37,704</b>	<b>73,720</b>	<b>151,274</b>	<b>178,586</b>	<b>Average</b>	<b>149.62</b>	<b>292.54</b>	<b>600.29</b>	<b>708.67</b>						
<b>Total All Levels</b>																
GSU	603	62,212	104,712	212,410	240,547	103.17	173.65	352.26	398.92	0.94	0.89	0.97	0.94	25.9	43.5	88.3
NEIU	354	44,395	83,771	139,200	166,950	125.41	236.64	393.22	471.61	1.14	1.21	1.08	1.12	26.6	50.2	83.4
SIUC	30	1,811	4,290	7,754	9,394	60.37	143.00	258.47	313.13	0.55	0.73	0.71	0.74	19.3	45.7	82.5
<b>Total</b>	<b>987</b>	<b>108,418</b>	<b>192,773</b>	<b>359,364</b>	<b>416,891</b>	<b>Average</b>	<b>109.85</b>	<b>195.31</b>	<b>364.10</b>	<b>422.38</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**42 Trade and Industrial**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr Less P.P.
<b>Lower Division</b>																
SIUC	2,147	440,457	619,015	916,672	1,067,584	205.15	288.32	426.95	497.24	1.00	1.00	1.00	1.00	41.3	58.0	85.9
<b>Total</b>	2,147	440,457	619,015	916,672	1,067,584	<b>Average</b> 205.15	288.32	426.95	497.24							
<b>Upper Division</b>																
SIUC	10,591	1,637,737	2,273,688	3,498,438	4,079,074	154.63	214.68	330.32	385.15	0.94	0.87	0.89	0.88	40.1	55.7	85.8
UIUC	21	105,456	344,568	438,639	548,154	5,021.71	16,408.00	20,887.57	26,102.57	30.57	66.50	56.30	59.86	19.2	62.9	80.0
<b>Total</b>	10,612	1,743,193	2,618,256	3,937,077	4,627,228	<b>Average</b> 164.27	246.73	371.00	436.04							
<b>Total All Levels</b>																
SIUC	12,738	2,078,194	2,892,703	4,415,110	5,146,658	163.15	227.09	346.61	404.04	0.95	0.90	0.91	0.91	40.4	56.2	85.8
UIUC	21	105,456	344,568	438,639	548,154	5,021.71	16,408.00	20,887.57	26,102.57	29.34	64.67	54.91	58.48	19.2	62.9	80.0
<b>Total</b>	12,759	2,183,650	3,237,271	4,853,749	5,694,812	<b>Average</b> 171.15	253.72	380.42	446.34							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**43 Visual Arts**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	864	180,512	261,953	392,498	480,144	208.93	303.19	454.28	555.72	1.80	1.30	1.32	1.36	37.6	54.6	81.7
EIU	1,713	213,487	330,850	543,715	629,509	124.63	193.14	317.41	367.49	1.07	0.83	0.92	0.90	33.9	52.6	86.4
GSU	153	18,904	28,896	43,037	48,738	123.56	188.86	281.29	318.55	1.06	0.81	0.81	0.78	38.8	59.3	88.3
ISU	3,396	389,532	976,799	1,577,231	1,883,872	114.70	287.63	464.44	554.73	0.99	1.24	1.35	1.35	20.7	51.9	83.7
NEIU	2,316	194,180	298,515	573,219	687,489	83.84	128.89	247.50	296.84	0.72	0.55	0.72	0.72	28.2	43.4	83.4
NIU	3,480	239,755	988,744	1,598,681	1,821,183	68.90	284.12	459.39	523.33	0.59	1.22	1.33	1.28	13.2	54.3	87.8
SIUC	4,245	364,947	786,223	1,237,608	1,443,822	85.97	185.21	291.54	340.12	0.74	0.80	0.84	0.83	25.3	54.5	85.7
SIUE	2,603	122,046	369,496	557,564	652,490	46.89	141.95	214.20	250.67	0.40	0.61	0.62	0.61	18.7	56.6	85.5
UIC	5,318	864,482	1,355,946	1,802,109	2,089,260	162.56	254.97	338.87	392.87	1.40	1.10	0.98	0.96	41.4	64.9	86.3
UIS	1,324	188,513	335,703	601,896	687,555	142.38	253.55	454.60	519.30	1.23	1.09	1.32	1.27	27.4	48.8	87.5
UIUC	10,562	1,340,224	2,571,352	3,427,974	4,283,833	126.89	243.45	324.56	405.59	1.09	1.05	0.94	0.99	31.3	60.0	80.0
WIU	2,151	309,532	554,612	805,813	917,809	143.90	257.84	374.62	426.69	1.24	1.11	1.09	1.04	33.7	60.4	87.8
<b>Total</b>	<b>38,125</b>	<b>4,426,114</b>	<b>8,859,089</b>	<b>13,161,345</b>	<b>15,625,704</b>	<b>Average 116.09</b>	<b>232.37</b>	<b>345.22</b>	<b>409.85</b>							
<b>Upper Division</b>																
CSU	1,990	415,813	603,415	904,128	1,106,023	208.95	303.22	454.34	555.79	1.37	1.02	1.04	1.08	37.6	54.6	81.7
EIU	3,090	671,839	934,376	1,421,590	1,645,905	217.42	302.39	460.06	532.66	1.43	1.02	1.06	1.03	40.8	56.8	86.4
GSU	1,679	226,066	363,424	569,434	644,862	134.64	216.45	339.15	384.08	0.89	0.73	0.78	0.75	35.1	56.4	88.3
ISU	5,312	967,627	1,975,460	3,168,179	3,784,128	182.16	371.89	596.42	712.37	1.20	1.25	1.37	1.38	25.6	52.2	83.7
NEIU	3,651	668,113	1,092,480	1,744,676	2,092,475	182.99	299.23	477.86	573.12	1.20	1.01	1.10	1.11	31.9	52.2	83.4
NIU	8,991	475,847	2,347,615	3,840,405	4,374,908	52.92	261.11	427.14	486.59	0.35	0.88	0.98	0.95	10.9	53.7	87.8
SIUC	8,702	1,157,927	2,475,909	3,678,300	4,287,217	133.06	284.52	422.70	492.67	0.87	0.96	0.97	0.96	27.0	57.8	85.8
SIUE	4,245	366,689	824,577	1,194,881	1,398,311	86.38	194.25	281.48	329.40	0.57	0.65	0.65	0.64	26.2	59.0	85.5
UIC	8,756	1,707,344	2,771,910	3,615,664	4,191,788	194.99	316.57	412.94	478.73	1.28	1.06	0.95	0.93	40.7	66.1	86.3
UIS	1,482	244,486	429,989	748,815	855,382	164.97	290.14	505.27	577.18	1.08	0.98	1.16	1.12	28.6	50.3	87.5
UIUC	12,152	2,035,490	3,761,211	4,965,228	6,204,893	167.50	309.51	408.59	510.61	1.10	1.04	0.94	0.99	32.8	60.6	80.0
WIU	2,649	597,878	1,071,264	1,478,883	1,684,426	225.70	404.40	558.28	635.87	1.48	1.36	1.28	1.24	35.5	63.6	87.8
<b>Total</b>	<b>62,699</b>	<b>9,535,119</b>	<b>18,651,630</b>	<b>27,330,183</b>	<b>32,270,318</b>	<b>Average 152.08</b>	<b>297.48</b>	<b>435.90</b>	<b>514.69</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**43 Visual Arts**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Graduate I</b>																
CSU	15	3,121	4,528	6,785	8,300	208.07	301.87	452.33	553.33	0.84	0.61	0.66	0.68	37.6	54.6	81.7
EIU	565	172,037	232,340	340,232	393,917	304.49	411.22	602.18	697.20	1.23	0.83	0.87	0.86	43.7	59.0	86.4
GSU	826	161,950	295,955	509,277	576,736	196.07	358.30	616.56	698.23	0.79	0.72	0.89	0.86	28.1	51.3	88.3
ISU	583	137,100	241,691	386,687	461,866	235.16	414.56	663.27	792.22	0.95	0.84	0.96	0.97	29.7	52.3	83.7
NEIU	87	26,566	39,091	59,234	71,042	305.36	449.32	680.85	816.57	1.23	0.91	0.99	1.00	37.4	55.0	83.4
NIU	1,202	135,988	418,146	659,578	751,377	113.13	347.88	548.73	625.11	0.46	0.70	0.79	0.77	18.1	55.7	87.8
SIUC	1,236	238,481	639,302	906,022	1,056,975	192.95	517.23	733.03	855.16	0.78	1.05	1.06	1.05	22.6	60.5	85.7
SIUE	987	219,057	506,768	683,128	799,431	221.94	513.44	692.13	809.96	0.89	1.04	1.00	0.99	27.4	63.4	85.5
UIC	2,035	549,916	909,097	1,158,798	1,343,442	270.23	446.73	569.43	660.17	1.09	0.90	0.82	0.81	40.9	67.7	86.3
UIS	46	8,508	13,810	23,885	27,284	184.96	300.22	519.24	593.13	0.74	0.61	0.75	0.73	31.2	50.6	87.5
UIUC	1,347	528,304	1,055,334	1,362,514	1,702,692	392.21	783.47	1,011.52	1,264.06	1.58	1.58	1.46	1.55	31.0	62.0	80.0
WIU	140	71,024	127,260	166,683	189,849	507.31	909.00	1,190.59	1,356.06	2.04	1.84	1.72	1.67	37.4	67.0	87.8
<b>Total</b>	<b>9,069</b>	<b>2,252,052</b>	<b>4,483,322</b>	<b>6,262,823</b>	<b>7,382,911</b>	<b>Average 248.32</b>	<b>494.36</b>	<b>690.57</b>	<b>814.08</b>							
<b>Graduate II</b>																
CSU	3	600	871	1,305	1,596	200.00	290.33	435.00	532.00	0.97	0.73	0.81	0.82	37.6	54.6	81.8
ISU	3	376	744	1,208	1,443	125.33	248.00	402.67	481.00	0.61	0.62	0.75	0.74	26.1	51.6	83.7
NIU	133	16,408	48,230	75,732	86,272	123.37	362.63	569.41	648.66	0.60	0.91	1.06	1.00	19.0	55.9	87.8
SIUC	171	17,162	54,331	79,978	93,303	100.36	317.73	467.71	545.63	0.49	0.79	0.87	0.84	18.4	58.2	85.7
UIC	908	136,197	224,876	299,711	347,467	150.00	247.66	330.08	382.67	0.73	0.62	0.62	0.59	39.2	64.7	86.3
UIUC	707	225,974	441,260	571,836	714,606	319.62	624.13	808.82	1,010.76	1.55	1.56	1.51	1.56	31.6	61.7	80.0
<b>Total</b>	<b>1,925</b>	<b>396,717</b>	<b>770,312</b>	<b>1,029,770</b>	<b>1,244,687</b>	<b>Average 206.09</b>	<b>400.16</b>	<b>534.95</b>	<b>646.59</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**43 Visual Arts**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Total All Levels</b>																
CSU	2,872	600,046	870,767	1,304,716	1,596,063	208.93	303.19	454.29	555.73	1.41	1.03	1.06	1.10	37.6	54.6	81.7
EIU	5,368	1,057,363	1,497,566	2,305,537	2,669,331	196.98	278.98	429.50	497.27	1.33	0.95	1.01	0.98	39.6	56.1	86.4
GSU	2,658	406,920	688,275	1,121,858	1,270,461	153.09	258.94	422.07	477.98	1.03	0.88	0.99	0.95	32.0	54.2	88.3
ISU	9,294	1,494,635	3,194,694	5,133,305	6,131,309	160.82	343.74	552.32	659.71	1.08	1.17	1.29	1.31	24.4	52.1	83.7
NEIU	6,054	888,859	1,430,086	2,377,129	2,851,006	146.82	236.22	392.65	470.93	0.99	0.81	0.92	0.93	31.2	50.2	83.4
NIU	13,806	867,998	3,802,735	6,174,396	7,033,740	62.87	275.44	447.23	509.47	0.42	0.94	1.05	1.01	12.3	54.1	87.8
SIUC	14,354	1,778,517	3,955,765	5,901,908	6,881,317	123.90	275.59	411.17	479.40	0.83	0.94	0.96	0.95	25.8	57.5	85.8
SIUE	7,835	707,792	1,700,841	2,435,573	2,850,232	90.34	217.08	310.86	363.78	0.61	0.74	0.73	0.72	24.8	59.7	85.5
UIC	17,017	3,257,939	5,261,829	6,876,282	7,971,957	191.45	309.21	404.08	468.47	1.29	1.06	0.95	0.93	40.9	66.0	86.3
UIS	2,852	441,507	779,502	1,374,596	1,570,221	154.81	273.32	481.98	550.57	1.04	0.93	1.13	1.09	28.1	49.6	87.5
UIUC	24,768	4,129,992	7,829,157	10,327,552	12,906,024	166.75	316.10	416.97	521.08	1.12	1.08	0.98	1.03	32.0	60.7	80.0
WIU	4,940	978,434	1,753,136	2,451,379	2,792,084	198.06	354.89	496.23	565.20	1.33	1.21	1.16	1.12	35.0	62.8	87.8
<b>Total</b>	111,818	16,610,002	32,764,353	47,784,231	56,523,745	<b>Average</b> 148.54	293.02	427.34	505.50							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**44 Performing Arts (except music)**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
EIU	920	138,196	273,527	417,160	482,984	150.21	297.31	453.43	524.98	1.57	1.51	1.53	1.49	28.6	56.6	86.4
GSU	48	7,223	10,715	15,590	17,655	150.48	223.23	324.79	367.81	1.58	1.13	1.09	1.04	40.9	60.7	88.3
ISU	4,905	470,516	1,070,920	1,745,600	2,084,974	95.93	218.33	355.88	425.07	1.00	1.11	1.20	1.21	22.6	51.4	83.7
NIU	3,227	269,654	525,013	933,329	1,063,229	83.56	162.69	289.22	329.48	0.87	0.83	0.97	0.93	25.4	49.4	87.8
SIUC	2,128	112,440	238,982	414,118	483,114	52.84	112.30	194.60	227.03	0.55	0.57	0.65	0.64	23.3	49.5	85.7
SIUE	2,590	145,190	474,966	692,839	810,796	56.06	183.38	267.51	313.05	0.59	0.93	0.90	0.89	17.9	58.6	85.5
UIC	1,601	326,142	508,237	662,798	768,409	203.71	317.45	413.99	479.96	2.13	1.61	1.39	1.36	42.4	66.1	86.3
UIUC	6,717	598,368	1,293,916	1,745,807	2,181,682	89.08	192.63	259.91	324.80	0.93	0.98	0.87	0.92	27.4	59.3	80.0
WIU	2,772	311,373	506,958	778,099	886,244	112.33	182.89	280.70	319.71	1.18	0.93	0.94	0.91	35.1	57.2	87.8
<b>Total</b>	<b>24,908</b>	<b>2,379,102</b>	<b>4,903,234</b>	<b>7,405,340</b>	<b>8,779,087</b>	<b>Average</b>	<b>95.52</b>	<b>196.85</b>	<b>297.31</b>	<b>352.46</b>						
<b>Upper Division</b>																
EIU	699	266,636	355,810	510,198	590,703	381.45	509.03	729.90	845.07	2.79	1.87	1.82	1.77	45.1	60.2	86.4
GSU	213	37,906	56,231	116,407	131,826	177.96	264.00	546.51	618.90	1.30	0.97	1.36	1.30	28.8	42.7	88.3
ISU	5,564	784,854	1,680,210	2,709,175	3,235,885	141.06	301.98	486.91	581.58	1.03	1.11	1.22	1.22	24.3	51.9	83.7
NIU	2,740	198,657	402,113	731,281	833,060	72.50	146.76	266.89	304.04	0.53	0.54	0.67	0.64	23.8	48.3	87.8
SIUC	1,626	229,839	519,346	764,199	891,522	141.35	319.40	469.99	548.29	1.03	1.17	1.17	1.15	25.8	58.3	85.7
SIUE	2,012	164,013	500,054	706,861	827,205	81.52	248.54	351.32	411.14	0.60	0.91	0.88	0.86	19.8	60.5	85.5
UIC	1,175	226,324	347,590	455,882	528,523	192.62	295.82	387.98	449.81	1.41	1.09	0.97	0.94	42.8	65.8	86.3
UIUC	7,579	864,351	1,801,139	2,403,857	3,004,026	114.05	237.65	317.17	396.36	0.83	0.87	0.79	0.83	28.8	60.0	80.0
WIU	1,621	403,855	657,532	907,470	1,033,596	249.14	405.63	559.82	637.63	1.82	1.49	1.40	1.34	39.1	63.6	87.8
<b>Total</b>	<b>23,229</b>	<b>3,176,435</b>	<b>6,320,025</b>	<b>9,305,330</b>	<b>11,076,346</b>	<b>Average</b>	<b>136.74</b>	<b>272.07</b>	<b>400.59</b>	<b>476.83</b>						
<b>Graduate I</b>																
GSU	18	1,834	2,721	36,429	41,254	101.89	151.17	2,023.83	2,291.89	0.39	0.30	2.83	2.67	4.4	6.6	88.3
ISU	920	165,722	398,212	636,550	760,306	180.13	432.84	691.90	826.42	0.69	0.85	0.97	0.96	21.8	52.4	83.7
NIU	625	89,047	154,747	255,127	290,635	142.48	247.60	408.20	465.02	0.55	0.49	0.57	0.54	30.6	53.2	87.8
SIUC	330	97,805	275,290	380,999	444,477	296.38	834.21	1,154.54	1,346.90	1.14	1.65	1.62	1.57	22.0	61.9	85.7
UIC	3	777	1,106	1,427	1,654	259.00	368.67	475.67	551.33	1.00	0.73	0.67	0.64	47.0	66.9	86.3
UIUC	1,897	609,116	1,096,035	1,422,460	1,777,605	321.09	577.77	749.85	937.06	1.23	1.14	1.05	1.09	34.3	61.7	80.0
WIU	543	163,989	266,998	362,549	412,938	302.01	491.71	667.68	760.48	1.16	0.97	0.94	0.88	39.7	64.7	87.8
<b>Total</b>	<b>4,336</b>	<b>1,128,290</b>	<b>2,195,109</b>	<b>3,095,541</b>	<b>3,728,869</b>	<b>Average</b>	<b>260.21</b>	<b>506.25</b>	<b>713.92</b>	<b>859.98</b>						

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**44 Performing Arts (except music)**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Graduate II</b>																
SIUC	67	17,777	43,108	60,355	70,411	265.33	643.40	900.82	1,050.91	1.40	1.72	1.79	1.71	25.2	61.2	85.7
UIUC	353	61,600	114,188	150,504	188,080	174.50	323.48	426.36	532.80	0.92	0.86	0.85	0.87	32.8	60.7	80.0
<b>Total</b>	<b>420</b>	<b>79,377</b>	<b>157,296</b>	<b>210,859</b>	<b>258,491</b>	<b>Average 188.99</b>	<b>374.51</b>	<b>502.05</b>	<b>615.45</b>							
<b>Total All Levels</b>																
EIU	1,619	404,832	629,337	927,358	1,073,687	250.05	388.72	572.80	663.18	1.96	1.51	1.51	1.47	37.7	58.6	86.4
GSU	279	46,963	69,667	168,426	190,735	168.33	249.70	603.68	683.64	1.32	0.97	1.60	1.52	24.6	36.5	88.3
ISU	11,389	1,421,092	3,149,342	5,091,325	6,081,165	124.78	276.52	447.04	533.95	0.98	1.08	1.18	1.18	23.4	51.8	83.7
NIU	6,595	557,358	1,082,000	1,920,098	2,187,335	84.51	164.06	291.14	331.67	0.66	0.64	0.77	0.74	25.5	49.5	87.8
SIUC	4,151	457,861	1,076,726	1,619,671	1,889,524	110.30	259.39	390.19	455.20	0.86	1.01	1.03	1.01	24.2	57.0	85.7
SIUE	4,602	309,203	975,020	1,399,700	1,638,001	67.19	211.87	304.15	355.93	0.53	0.83	0.80	0.79	18.9	59.5	85.5
UIC	2,779	553,243	856,933	1,120,107	1,298,586	199.08	308.36	403.06	467.29	1.56	1.20	1.07	1.04	42.6	66.0	86.3
UIUC	16,546	2,133,435	4,305,278	5,722,628	7,151,393	128.94	260.20	345.86	432.21	1.01	1.01	0.91	0.96	29.8	60.2	80.0
WIU	4,936	879,217	1,431,488	2,048,118	2,332,778	178.12	290.01	414.93	472.60	1.39	1.13	1.10	1.05	37.7	61.4	87.8
<b>Total</b>	<b>52,896</b>	<b>6,763,204</b>	<b>13,575,791</b>	<b>20,017,431</b>	<b>23,843,204</b>	<b>Average 127.86</b>	<b>256.65</b>	<b>378.43</b>	<b>450.76</b>							



**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**45 Music**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
<b>Lower Division</b>																
CSU	282	157,827	238,388	326,015	398,816	559.67	845.35	1,156.08	1,414.24	4.47	3.26	3.00	3.10	39.6	59.8	81.7
EIU	2,856	295,635	509,297	851,256	985,577	103.51	178.33	298.06	345.09	0.83	0.69	0.77	0.76	30.0	51.7	86.4
GSU	3	258	382	1,435	1,625	86.00	127.33	478.33	541.67	0.69	0.49	1.24	1.19	15.9	23.5	88.3
ISU	7,328	805,667	1,477,213	2,415,655	2,885,300	109.94	201.58	329.65	393.74	0.88	0.78	0.86	0.86	27.9	51.2	83.7
NEIU	2,150	276,609	440,288	752,765	902,828	128.66	204.79	350.12	419.92	1.03	0.79	0.91	0.92	30.6	48.8	83.4
NIU	3,942	605,439	1,616,017	2,506,012	2,854,796	153.59	409.95	635.72	724.20	1.23	1.58	1.65	1.59	21.2	56.6	87.8
SIUC	2,998	270,703	680,623	1,040,657	1,214,042	90.29	227.03	347.12	404.95	0.72	0.87	0.90	0.89	22.3	56.1	85.7
SIUE	3,185	293,175	681,476	977,306	1,143,694	92.05	213.96	306.85	359.09	0.73	0.82	0.80	0.79	25.6	59.6	85.5
UIC	4,303	381,397	551,100	801,604	929,333	88.64	128.07	186.29	215.97	0.71	0.49	0.48	0.47	41.0	59.3	86.3
UIUC	6,586	883,534	2,293,899	3,015,946	3,768,935	134.15	348.30	457.93	572.26	1.07	1.34	1.19	1.25	23.4	60.9	80.0
WIU	3,464	677,843	1,142,014	1,609,534	1,833,236	195.68	329.68	464.65	529.23	1.56	1.27	1.21	1.16	37.0	62.3	87.8
<b>Total</b>	<b>37,097</b>	<b>4,648,087</b>	<b>9,630,697</b>	<b>14,298,185</b>	<b>16,918,182</b>	<b>Average 125.30</b>	<b>259.61</b>	<b>385.43</b>	<b>456.05</b>							
<b>Upper Division</b>																
CSU	625	349,775	528,315	722,514	883,854	559.64	845.30	1,156.02	1,414.17	3.00	2.31	2.19	2.27	39.6	59.8	81.7
EIU	2,549	558,319	968,573	1,430,974	1,656,770	219.03	379.98	561.39	649.97	1.18	1.04	1.07	1.04	33.7	58.5	86.4
GSU	367	31,552	46,805	108,708	123,108	85.97	127.53	296.21	335.44	0.46	0.35	0.56	0.54	25.6	38.0	88.3
ISU	5,098	969,927	1,631,593	2,626,552	3,137,199	190.26	320.05	515.21	615.38	1.02	0.87	0.98	0.99	30.9	52.0	83.7
NEIU	2,743	687,304	1,113,422	1,706,540	2,046,736	250.57	405.91	622.14	746.17	1.34	1.11	1.18	1.20	33.6	54.4	83.4
NIU	3,202	448,819	1,250,738	1,948,810	2,220,043	140.17	390.61	608.62	693.33	0.75	1.07	1.16	1.11	20.2	56.3	87.8
SIUC	2,428	384,414	916,794	1,328,860	1,550,262	158.33	377.59	547.31	638.49	0.85	1.03	1.04	1.02	24.8	59.1	85.7
SIUE	2,746	390,111	802,252	1,118,821	1,309,302	142.07	292.15	407.44	476.80	0.76	0.80	0.77	0.76	29.8	61.3	85.5
UIC	4,111	396,687	580,752	831,056	963,478	96.49	141.27	202.15	234.37	0.52	0.39	0.38	0.38	41.2	60.3	86.3
UIUC	6,653	967,788	2,680,455	3,508,682	4,384,692	145.47	402.89	527.38	659.05	0.78	1.10	1.00	1.06	22.1	61.1	80.0
WIU	3,835	1,218,530	2,052,950	2,770,127	3,155,135	317.74	535.32	722.33	822.72	1.70	1.46	1.37	1.32	38.6	65.1	87.8
<b>Total</b>	<b>34,357</b>	<b>6,403,226</b>	<b>12,572,649</b>	<b>18,101,644</b>	<b>21,430,579</b>	<b>Average 186.37</b>	<b>365.94</b>	<b>526.87</b>	<b>623.76</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**45 Music**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Subtot College	Instr P.P.	Total Instr Cost	Dir Sal	Subtot College	Instr P.P.
<b>Graduate I</b>																
CSU	86	48,126	72,692	99,412	121,611	559.60	845.26	1,155.95	1,414.08	1.70	1.20	1.18	1.21	39.6	59.8	81.7
EIU	356	196,536	314,787	434,267	502,790	552.07	884.23	1,219.85	1,412.33	1.68	1.26	1.24	1.21	39.1	62.6	86.4
GSU	54	4,638	6,880	67,215	76,118	85.89	127.41	1,244.72	1,409.59	0.26	0.18	1.27	1.21	6.1	9.0	88.3
ISU	1,467	449,116	699,910	1,116,735	1,333,848	306.15	477.10	761.24	909.24	0.93	0.68	0.78	0.78	33.7	52.5	83.7
NEIU	271	140,442	250,239	358,217	429,627	518.24	923.39	1,321.83	1,585.34	1.57	1.31	1.35	1.36	32.7	58.2	83.4
NIU	1,498	439,088	915,315	1,374,421	1,565,711	293.12	611.02	917.50	1,045.20	0.89	0.87	0.94	0.90	28.0	58.5	87.8
SIUC	721	206,189	476,609	666,327	777,344	285.98	661.04	924.17	1,078.15	0.87	0.94	0.94	0.92	26.5	61.3	85.7
SIUE	356	140,197	313,357	414,376	484,924	393.81	880.22	1,163.98	1,362.15	1.20	1.25	1.19	1.17	28.9	64.6	85.5
UIC	31	4,370	6,716	9,077	10,523	140.97	216.65	292.81	339.45	0.43	0.31	0.30	0.29	41.5	63.8	86.3
UIUC	2,890	652,462	2,005,615	2,594,299	3,242,016	225.77	693.98	897.68	1,121.80	0.69	0.99	0.92	0.96	20.1	61.9	80.0
WIU	505	430,890	725,954	935,702	1,065,751	853.25	1,437.53	1,852.88	2,110.40	2.59	2.05	1.89	1.81	40.4	68.1	87.8
<b>Total</b>	<b>8,235</b>	<b>2,712,054</b>	<b>5,788,074</b>	<b>8,070,048</b>	<b>9,610,263</b>	<b>Average 329.33</b>	<b>702.86</b>	<b>979.97</b>	<b>1,167.00</b>							
<b>Graduate II</b>																
ISU	2	156	295	491	586	78.00	147.50	245.50	293.00	0.37	0.23	0.29	0.28	26.6	50.3	83.8
NIU	11	1,735	4,575	7,084	8,070	157.73	415.91	644.00	733.64	0.74	0.64	0.77	0.70	21.5	56.7	87.8
SIUC	6	3,645	7,858	10,719	12,505	607.50	1,309.67	1,786.50	2,084.17	2.85	2.03	2.13	1.99	29.1	62.8	85.7
UIC	14	1,697	2,542	3,509	4,068	121.21	181.57	250.64	290.57	0.57	0.28	0.30	0.28	41.7	62.5	86.3
UIUC	5,167	1,101,340	3,347,710	4,335,421	5,417,843	213.15	647.90	839.06	1,048.55	1.00	1.00	1.00	1.00	20.3	61.8	80.0
<b>Total</b>	<b>5,200</b>	<b>1,108,573</b>	<b>3,362,980</b>	<b>4,357,224</b>	<b>5,443,072</b>	<b>Average 213.19</b>	<b>646.73</b>	<b>837.93</b>	<b>1,046.74</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**45 Music**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Instr	Total Instr	Less P.P.	Cost	Dir Sal	Subtot College	Instr P.P.
<b>Total All Levels</b>																
CSU	993	555,728	839,395	1,147,941	1,404,281	559.65	845.31	1,156.03	1,414.18	3.19	2.29	2.19	2.25	39.6	59.8	81.7
EIU	5,761	1,050,490	1,792,657	2,716,497	3,145,137	182.35	311.17	471.53	545.94	1.04	0.84	0.89	0.87	33.4	57.0	86.4
GSU	424	36,448	54,067	177,446	200,951	85.96	127.52	418.50	473.94	0.49	0.35	0.79	0.75	18.1	26.9	88.3
ISU	13,895	2,224,866	3,809,011	6,159,433	7,356,933	160.12	274.13	443.28	529.47	0.91	0.74	0.84	0.84	30.2	51.8	83.7
NEIU	5,164	1,104,355	1,803,949	2,817,522	3,379,191	213.86	349.33	545.61	654.37	1.22	0.95	1.03	1.04	32.7	53.4	83.4
NIU	8,653	1,495,081	3,786,645	5,836,327	6,648,620	172.78	437.61	674.49	768.36	0.99	1.18	1.28	1.22	22.5	57.0	87.8
SIUC	6,153	864,951	2,081,884	3,046,563	3,554,153	140.57	338.35	495.13	577.63	0.80	0.92	0.94	0.92	24.3	58.6	85.7
SIUE	6,287	823,483	1,797,085	2,510,503	2,937,920	130.98	285.84	399.32	467.30	0.75	0.77	0.76	0.74	28.0	61.2	85.5
UIC	8,459	784,151	1,141,110	1,645,246	1,907,402	92.70	134.90	194.50	225.49	0.53	0.37	0.37	0.36	41.1	59.8	86.3
UIUC	21,296	3,605,124	10,327,679	13,454,348	16,813,486	169.29	484.96	631.78	789.51	0.97	1.31	1.20	1.26	21.4	61.4	80.0
WIU	7,804	2,327,263	3,920,918	5,315,363	6,054,122	298.21	502.42	681.11	775.77	1.70	1.36	1.29	1.23	38.4	64.8	87.8
<b>Total</b>	<b>84,889</b>	<b>14,871,940</b>	<b>31,354,400</b>	<b>44,827,189</b>	<b>53,402,196</b>	<b>Average 175.19</b>	<b>369.36</b>	<b>528.07</b>	<b>629.08</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**46 Personal Improvement and Leisure Programs**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
<b>Lower Division</b>																
EIU	4	535	535	959	1,111	133.75	133.75	239.75	277.75	1.00	1.00	1.00	1.00	48.2	48.2	86.3
<b>Total</b>	4	535	535	959	1,111	<b>Average</b> 133.75	133.75	239.75	277.75							
<b>Upper Division</b>																
EIU	10	1,336	1,336	2,397	2,775	133.60	133.60	239.70	277.50	1.00	1.00	1.00	1.00	48.1	48.1	86.4
<b>Total</b>	10	1,336	1,336	2,397	2,775	<b>Average</b> 133.60	133.60	239.70	277.50							
<b>Graduate I</b>																
GSU	18	2,331	4,147	17,765	20,118	129.50	230.39	986.94	1,117.67	1.00	1.00	1.00	1.00	11.6	20.6	88.3
<b>Total</b>	18	2,331	4,147	17,765	20,118	<b>Average</b> 129.50	230.39	986.94	1,117.67							
<b>Total All Levels</b>																
EIU	14	1,871	1,871	3,356	3,886	133.64	133.64	239.71	277.57	1.02	0.71	0.12	0.12	48.1	48.1	86.4
GSU	18	2,331	4,147	62,873	71,201	129.50	230.39	3,492.94	3,955.61	0.99	1.23	1.69	1.69	3.3	5.8	88.3
<b>Total</b>	32	4,202	6,018	66,229	75,087	<b>Average</b> 131.31	188.06	2,069.66	2,346.47							

**SECTION VI**  
**SUMMARY ANALYSIS BY INSTITUTION AND LEVEL**

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**99 All Disciplines**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept College	Instr Less P. P.	Total Instruction	Subtot Dir Sal	Instr Dept College	Total Less Instr P.P.	Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
<b>Lower Division</b>																
CSU	21,352	3,716,655	5,517,619	8,462,435	10,352,126	174.07	258.41	396.33	484.83	2.18	1.59	1.59	1.64	35.9	53.3	81.7
EIU	58,527	6,223,465	9,793,472	16,604,352	19,224,384	106.33	167.33	283.70	328.47	1.33	1.03	1.14	1.11	32.4	50.9	86.4
GSU	5,076	647,779	1,067,368	1,741,631	1,972,325	127.62	210.28	343.11	388.56	1.60	1.29	1.38	1.31	32.8	54.1	88.3
ISU	212,245	12,168,305	27,333,660	45,761,404	54,658,209	57.33	128.78	215.61	257.52	0.72	0.79	0.87	0.87	22.3	50.0	83.7
NEIU	56,530	5,056,381	8,033,452	15,001,826	17,992,420	89.45	142.11	265.38	318.28	1.12	0.87	1.07	1.08	28.1	44.6	83.4
NIU	127,849	8,650,752	24,872,297	42,683,565	48,624,206	67.66	194.54	333.86	380.33	0.85	1.20	1.34	1.29	17.8	51.2	87.8
SIUC	114,837	6,995,093	16,607,358	27,274,891	31,816,587	60.91	144.62	237.51	277.06	0.76	0.89	0.96	0.94	22.0	52.2	85.7
SIUE	135,158	5,990,185	15,928,662	24,760,721	28,976,267	44.32	117.85	183.20	214.39	0.56	0.72	0.74	0.73	20.7	55.0	85.5
UIC	190,999	19,374,232	35,614,243	48,990,377	56,796,568	101.44	186.46	256.50	297.37	1.27	1.15	1.03	1.01	34.1	62.7	86.3
UIS	21,354	2,266,678	3,731,886	7,377,665	8,427,614	106.15	174.76	345.49	394.66	1.33	1.07	1.39	1.34	26.9	44.3	87.5
UIUC	427,611	38,290,472	76,862,373	104,130,978	130,129,288	89.55	179.75	243.52	304.32	1.12	1.10	0.98	1.03	29.4	59.1	80.0
WIU	104,453	8,470,946	14,843,654	23,982,668	27,315,911	81.10	142.11	229.60	261.51	1.02	0.87	0.92	0.88	31.0	54.3	87.8
<b>Total</b>	<b>1,475,991</b>	<b>117,850,943</b>	<b>240,206,044</b>	<b>366,772,513</b>	<b>436,285,905</b>	<b>Average 79.85</b>	<b>162.74</b>	<b>248.49</b>	<b>295.59</b>							
<b>Upper Division</b>																
CSU	65,155	11,203,385	16,664,365	25,599,654	31,316,144	171.95	255.76	392.90	480.64	1.52	1.16	1.19	1.22	35.8	53.2	81.7
EIU	134,658	19,139,608	29,453,310	47,240,171	54,694,287	142.13	218.73	350.82	406.17	1.26	0.99	1.06	1.04	35.0	53.9	86.4
GSU	72,084	9,035,775	15,092,937	24,613,589	27,873,920	125.35	209.38	341.46	386.69	1.11	0.95	1.03	0.99	32.4	54.1	88.3
ISU	298,477	31,920,080	63,357,603	103,387,867	123,488,254	106.94	212.27	346.38	413.73	0.95	0.96	1.05	1.05	25.8	51.3	83.7
NEIU	124,278	14,811,640	25,137,110	43,091,195	51,681,371	119.18	202.27	346.73	415.85	1.05	0.92	1.05	1.06	28.7	48.6	83.4
NIU	279,688	16,350,797	48,405,630	84,959,664	96,784,230	58.46	173.07	303.77	346.04	0.52	0.78	0.92	0.88	16.9	50.0	87.8
SIUC	247,611	25,524,715	50,293,299	78,062,843	91,060,343	103.08	203.11	315.26	367.76	0.91	0.92	0.95	0.94	28.0	55.2	85.7
SIUE	177,816	14,049,986	29,640,244	43,747,870	51,196,001	79.01	166.69	246.03	287.92	0.70	0.76	0.74	0.73	27.4	57.9	85.5
UIC	295,125	42,188,004	72,169,826	96,306,791	111,652,439	142.95	244.54	326.33	378.32	1.26	1.11	0.99	0.96	37.8	64.6	86.3
UIS	51,219	5,206,435	9,123,160	17,933,992	20,486,259	101.65	178.12	350.14	399.97	0.90	0.81	1.06	1.02	25.4	44.5	87.5
UIUC	594,912	73,138,516	157,962,621	209,785,075	262,161,971	122.94	265.52	352.63	440.67	1.09	1.20	1.07	1.12	27.9	60.3	80.0
WIU	165,377	20,681,689	36,054,917	53,701,473	61,165,216	125.06	218.02	324.72	369.85	1.11	0.99	0.98	0.94	33.8	58.9	87.8
<b>Total</b>	<b>2,506,400</b>	<b>283,250,630</b>	<b>553,355,022</b>	<b>828,430,184</b>	<b>983,560,435</b>	<b>Average 113.01</b>	<b>220.78</b>	<b>330.53</b>	<b>392.42</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**99 All Disciplines**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Subtotal		Instr		Subtot		Instr		Total		
				Less Phys. Plant	Total Instruction	Direct Salary	Dept College	Less P. P.	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
<b>Graduate I</b>																
CSU	27,437	6,213,138	9,950,657	14,576,998	17,832,092	226.45	362.67	531.29	649.93	1.28	0.95	0.99	1.02	34.8	55.8	81.7
EIU	23,665	6,257,177	9,443,835	13,874,878	16,064,221	264.41	399.06	586.30	678.82	1.49	1.04	1.09	1.06	39.0	58.8	86.4
GSU	42,395	6,724,162	11,327,232	18,090,421	20,486,681	158.61	267.18	426.71	483.23	0.90	0.70	0.79	0.76	32.8	55.3	88.3
ISU	33,319	5,383,758	10,599,365	17,065,736	20,383,611	161.58	318.12	512.19	611.77	0.91	0.83	0.95	0.96	26.4	52.0	83.7
NEIU	24,386	4,552,956	8,231,845	12,917,450	15,492,527	186.70	337.56	529.71	635.30	1.05	0.88	0.99	1.00	29.4	53.1	83.4
NIU	79,675	11,417,811	24,451,674	39,144,419	44,592,483	143.30	306.89	491.30	559.68	0.81	0.80	0.92	0.88	25.6	54.8	87.8
SIUC	57,449	8,630,084	21,138,771	30,707,053	35,823,168	150.22	367.96	534.51	623.56	0.85	0.96	1.00	0.98	24.1	59.0	85.7
SIUE	45,231	7,405,627	17,923,993	24,487,680	28,656,740	163.73	396.28	541.39	633.56	0.92	1.03	1.01	0.99	25.8	62.5	85.5
UIC	157,537	28,092,693	63,319,090	81,221,154	94,163,037	178.32	401.93	515.57	597.72	1.01	1.05	0.96	0.94	29.8	67.2	86.3
UIS	44,387	4,835,880	8,894,236	16,910,029	19,316,571	108.95	200.38	380.97	435.19	0.62	0.52	0.71	0.68	25.0	46.0	87.5
UIUC	207,885	40,329,311	98,816,509	128,794,109	160,950,046	194.00	475.34	619.54	774.23	1.10	1.24	1.15	1.21	25.1	61.4	80.0
WIU	27,957	6,743,042	11,877,668	16,324,271	18,593,110	241.19	424.85	583.91	665.06	1.36	1.11	1.09	1.04	36.3	63.9	87.8
<b>Total</b>	<b>771,323</b>	<b>136,585,639</b>	<b>295,974,875</b>	<b>414,114,198</b>	<b>492,354,287</b>	<b>Average 177.08</b>	<b>383.72</b>	<b>536.89</b>	<b>638.32</b>							
<b>Graduate II</b>																
CSU	641	293,741	433,498	600,745	734,894	458.25	676.28	937.20	1,146.48	1.83	1.16	1.23	1.24	40.0	59.0	81.7
GSU	1,505	253,172	450,535	714,306	808,925	168.22	299.36	474.62	537.49	0.67	0.52	0.62	0.58	31.3	55.7	88.3
ISU	6,234	1,555,520	3,131,437	4,991,778	5,962,266	249.52	502.32	800.73	956.41	1.00	0.86	1.05	1.04	26.1	52.5	83.7
NIU	17,373	3,094,834	5,702,502	9,055,085	10,315,357	178.14	328.24	521.22	593.76	0.71	0.56	0.69	0.64	30.0	55.3	87.8
SIUC	15,506	2,294,892	5,718,839	8,305,754	9,689,578	148.00	368.81	535.65	624.89	0.59	0.63	0.70	0.68	23.7	59.0	85.7
SIUE	694	224,427	511,047	679,388	795,057	323.38	736.38	978.95	1,145.62	1.29	1.27	1.29	1.24	28.2	64.3	85.5
UIC	55,342	19,702,636	42,566,282	52,967,903	61,407,876	356.02	769.15	957.10	1,109.61	1.42	1.32	1.26	1.20	32.1	69.3	86.3
UIS	309	42,222	77,931	139,895	159,804	136.64	252.20	452.73	517.17	0.55	0.43	0.60	0.56	26.4	48.8	87.5
UIUC	140,221	32,071,086	79,750,884	103,535,183	129,384,741	228.72	568.75	738.37	922.72	0.91	0.98	0.97	1.00	24.8	61.6	80.0
WIU	1,145	298,606	520,122	710,755	809,540	260.79	454.26	620.75	707.02	1.04	0.78	0.82	0.77	36.9	64.2	87.8
<b>Total</b>	<b>238,970</b>	<b>59,831,136</b>	<b>138,863,077</b>	<b>181,700,792</b>	<b>220,068,038</b>	<b>Average 250.37</b>	<b>581.09</b>	<b>760.35</b>	<b>920.90</b>							

**2014-2015 Academic Discipline Cost Study, Instructional Activities Cost Analysis**

**99 All Disciplines**

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Subtotal		Instr		Subtot		Instr		Subtot		Instr
				Less Phys. Plant	Total Instruction	Direct Salary	Dept College	Less P. P.	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Cost	Dir Sal	Dept College	Less P.P.
<b>Total All Levels</b>																
CSU	114,585	21,426,919	32,566,139	49,239,832	60,235,256	187.00	284.21	429.72	525.68	1.56	1.16	1.20	1.23	35.6	54.1	81.7
EIU	216,850	31,620,250	48,690,617	77,719,401	89,982,892	145.82	224.54	358.40	414.95	1.22	0.91	1.00	0.97	35.1	54.1	86.4
GSU	121,060	16,660,888	27,938,072	45,159,947	51,141,851	137.63	230.78	373.04	422.45	1.15	0.94	1.04	0.99	32.6	54.6	88.3
ISU	550,275	51,027,663	104,422,065	171,206,785	204,492,340	92.73	189.76	311.13	371.62	0.77	0.77	0.87	0.87	25.0	51.1	83.7
NEIU	205,194	24,420,977	41,402,407	71,010,471	85,166,318	119.01	201.77	346.07	415.05	0.99	0.82	0.96	0.97	28.7	48.6	83.4
NIU	504,585	39,514,194	103,432,103	175,842,733	200,316,276	78.31	204.98	348.49	396.99	0.65	0.83	0.97	0.93	19.7	51.6	87.8
SIUC	435,403	43,444,784	93,758,267	144,350,541	168,389,676	99.78	215.34	331.53	386.74	0.83	0.88	0.92	0.91	25.8	55.7	85.7
SIUE	358,899	27,670,225	64,003,946	93,675,659	109,624,065	77.10	178.33	261.01	305.45	0.64	0.72	0.73	0.72	25.2	58.4	85.5
UIC	699,003	109,357,565	213,669,441	279,486,225	324,019,920	156.45	305.68	399.84	463.55	1.31	1.24	1.11	1.09	33.8	65.9	86.3
UIS	117,269	12,351,215	21,827,213	42,361,581	48,390,248	105.32	186.13	361.23	412.64	0.88	0.76	1.01	0.97	25.5	45.1	87.5
UIUC	1,370,629	183,829,385	413,392,387	546,245,345	682,626,046	134.12	301.61	398.54	498.04	1.12	1.23	1.11	1.17	26.9	60.6	80.0
WIU	298,932	36,194,283	63,296,361	94,719,167	107,883,777	121.08	211.74	316.86	360.90	1.01	0.86	0.88	0.85	33.5	58.7	87.8
<b>Total</b>	<b>4,992,684</b>	<b>597,518,348</b>	<b>1,228,399,018</b>	<b>1,791,017,687</b>	<b>2,132,268,665</b>	<b>Average 119.68</b>	<b>246.04</b>	<b>358.73</b>	<b>427.08</b>							



**SECTION VII**  
**RECONCILIATION WITH STATE APPROPRIATED**  
**OPERATING EXPENDITURES**

**FORM C**  
**Reconciliation of Cost Study Expenditures to Total**  
**Estimated State-Appropriated and University Income Fund**  
**Operating Expenditures**

<b>Institution <u>Chicago State University</u></b>	<b>Fiscal Year</b>	<b><u>2015</u></b>
1. State Operating Appropriation and University Income Fund for Fiscal Year*		110,805,988.49
2. Actual Expenditures for Fiscal Year: July 1 to June 30		110,805,988.49
3. Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		0.00
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		110,805,988.49
5. Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		0.00
6. Expenditures Excluded from Unit Cost Study		44,639,625.83
GMS Group Insurance Payment		
Unemployment Compensation		
Permanent Improvements		
Medicate Payments		
Scholarships and Fellowships	6,936,516.48	
Student Aide		
Other Adjustment*	37,703,109.35	
7. Other Expenditures Included in Unit Cost Study		0.00
8. Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		66,166,362.66

\*All Fringe Benefits are excluded from cost.



**Form C**

**Governors State University  
Reconciliation of Cost Study Expenditures to  
Total Estimated State-Appropriated and University Income Fund Operating Expenditures**

		FY15
1	State Appropriation and University Income Fund	\$55,191,783
2	Actual Expenditures to 6/30	\$52,749,786
3	Estimated Lapse Period Expenditures	\$974,881
4	Total Estimated Expenditures (Line 2 plus Line 3)	\$53,724,667
5	Estimated Lapsed Appropriations (Line 1 less Line 4)	\$1,467,116
6	Cost Study Exclusions:	-\$1,054,300
	Medicare	-\$717,800
	Student Aid	-\$319,400
	Permanent Improvements	-\$17,100
7	Extraordinary Cost Study Inclusions	\$0
8	Expenditures Included in Cost Study (Line 4 plus Line 6 plus Line 7)	\$52,670,367

**FORM C**

**RECONCILIATION OF COST STUDY EXPENDITURES TO TOTAL  
ESTIMATED STATE-APPROPRIATED AND UNIVERSITY INCOME FUND  
OPERATING EXPENDITURES**

Institution	<u>Illinois State University</u>	Fiscal Year	<u>FY2015</u>
1.	State Operating Appropriations and University Income Fund for Fiscal Year		<u>238,538.5</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30		<u>237,518.3</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		<u>358.7</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		<u>237,877.0</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		<u>661.5</u>
6.	Expenditures Excluded from Unit Cost Study		
	Retirement Contributions	<u>157.0</u>	
	Refunds	<u>0</u>	
	Student Aid	<u>17,526.8</u>	
	Other:		
	<u>Medicare/Insurance Lapse</u>	<u>5,511.5</u>	
	<u>ROTC</u>	<u>40.2</u>	
	<u>Unemployment Benefits</u>	<u>58.7</u>	
	<u>Total Expenditures Excluded from Unit Cost Study</u>		<u>23,294.2</u>
	<hr/>		
7.	Other Expenditures Included in Unit Cost Study		<u>6.4</u>
8.	Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		<u>214,589.2</u>

**FORM C**

**Reconciliation of Cost Study Expenditures to  
Total Estimated State-Appropriated Operating Expenditures**

<b>Institution:</b>	<u>Northeastern Illinois University</u>	<b>Fiscal Year</b>	<u>2015</u>
1.	State Operating Appropriations and University Income Fund for Fiscal Year	\$	<u>91,078,905</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30	\$	<u>91,078,910</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on obligations as of June 30	\$	<u>-</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Fund (Line 2 plus Line 3)	\$	<u>91,078,910</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (Line 1 less Line 4 )	\$	<u>-</u>
6.	Expenditures Excluded from Unit Cost Study	\$	<u>(2,454,916)</u>
	Medicare Payments	\$	<u>984,057</u>
	Student Aid	\$	<u>1,470,859</u>
7.	Other Expenditures Included in the Cost Study	\$	<u>-</u>
8.	Expenditures* Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)	\$	<u>88,623,994</u>

\* Reported Cost Study expenditures were \$88,623,935. The difference between these two amounts represents a rounding error of .00001%.

## Form C

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### Reconciliation of Cost Study Expenditures to Total Estimated State Appropriated and University Income Fund Operating Expenses

Institution: **Northern Illinois University**

Fiscal Year: **2015**

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<b>1. State Operating Appropriations and University Income Fund for Fiscal Year</b>	<b><u>227,327,408</u></b>
<b>2. Actual Expenditures for Fiscal Year: July 1 to June 30</b>	<b><u>227,327,408</u></b>
<b>3. Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30</b>	<b><u>0</u></b>
<b>4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)</b>	<b><u>227,327,408</u></b>
<b>5. Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)</b>	<b><u>0</u></b>
<b>6. Expenditures Excluded from Cost Study</b>	<b><u>9,374,079</u></b>
Retirement Contributions	<b><u>0</u></b>
Refunds	<b><u>0</u></b>
Student Aid	<b><u>645,640</u></b>
Medicare	<b><u>3,434,079</u></b>
Unemployment Benefits	<b><u>42,097</u></b>
Scholarships & Fellowships	<b><u>4,917,816</u></b>
University Press	<b><u>334,447</u></b>
<b>7. Other Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)</b>	<b><u>217,953,329</u></b>
<b>8. Expenditures Included in Unit Cost Study</b>	<b><u>217,953,329</u></b>

Form C

RECONCILIATION OF COST STUDY EXPENDITURES TO TOTAL  
ESTIMATED STATE-APPROPRIATED and UNIVERSITY INCOME FUND OPERATING EXPENDITURES

Institution: Southern Illinois University Carbondale

Fiscal Year 2015

1. State Operating Appropriations and University Income Funds		
Beginning Appropriation and Income Funds	\$258,134,500.00	
Changes to Appropriation and Income Funds		
Net Changes to Appropriation and Income Funds	\$12,480,053.47	
Ending State-Appropriations and Income Funds Available		\$270,614,553.47
2. Actual Expenditures for Fiscal Year: July 1 to June 30		\$257,053,665.81
3. Estimated Lapse Period Expenditure for the Fiscal Year based on obligations as of June 30		0
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (Line 2 plus Line 3)		\$257,053,665.81
5. Estimated Lapsed Appropriations for Fiscal Year		\$13,560,887.66
Lapsed General Revenue	\$0.00	
Income Fund Unexpended	\$13,560,887.66	
6. Expenditures Excluded from Unit Cost Study		\$64,710,800.91
Auditor General Expense	\$172,631.00	
Student Aid	\$11,964,620.00	
Social Security and Medicare	\$1,994,842.00	
Medical School Expenditures	\$48,129,220.30	
Medical School Overhead	\$904,106.32	
Permanent Improvements	\$1,290,994.55	
Retirement Contributions <sup>1</sup>		
ROTC	\$71,163.00	
University Press	\$183,178.00	
Rounding Error	\$0.00	
	\$45.74	
7. Other Expenditures Included in the Cost Study		\$2,293,890.10
SIU Central Expenditures	\$2,326,865.10	
Expenditures Excluded From Cost Study (Medicare & SS)	(\$32,975.00)	
8. Expenditures Included in Unit Cost Study (Line 4 less Line 6 plus Line 7)		\$194,636,755.00

1 Retirement funds are no longer appropriated to the individual universities, but beginning with FY96 are appropriated directly to the State Universities Retirement System. As a result, only expenditures for early retirement payouts from University operating appropriations are included in the SIUC cost study expenditures.



**Form C**

**Reconciliation of Cost Study Expenditures to Total  
Estimated State-Appropriated and University Income Fund Operating Expenditures**

<b>Institution:</b>	<b><u>Southern Illinois University Edwardsville</u></b>	<b>Fiscal Year 2015</b>
1. State Operating Appropriations and University Income Fund for Fiscal Year		
Beginning Appropriation and Income Funds	\$ 161,780,903	
Changes to Appropriation and Income Funds		
Net Intercampus One-Time Transfers	(3,061,283)	
Income Fund Growth & Carryover	-	
Ending State-Appropriation and Income Funds Available		\$ 158,719,620
2. Actual Expenditures for Fiscal Year July 1 to June 30		142,864,722
3. Estimated Lapse Period Expenditure for the Fiscal Year based on obligations as of June 30		0
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (Line 2 plus Line 3)		142,864,722
5. Estimated Lapsed Appropriations for Fiscal Year		15,854,898
6. Expenditures Excluded from the Unit Cost Study		
Social Security and Medicare Payments	(1,622,991)	
Refunds	0	
Student Aid	(7,791,799)	
CMS Group Insurance	(1,679,527)	
Other:		
ROTC	(39,386)	
Unemployment Compensation	(32,633)	
Auditor General - Audit Expense	(157,661)	
School of Dental Medicine	(10,523,656)	
School Of Dental Medicine O & M	(1,631,297)	
School of Dental Medicine - Institutional Support	(1,846,777)	
		(25,325,728)
7. Other Expenditures Included in the Cost Study		
SIU Central Expenditures	1,193,497	
Expenditures Excluded from Cost Study (Medicare)	(19,059)	
		1,174,438
8. Expenditures Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)		\$ 118,713,432

**FORM C**  
**Reconciliation of Unit Cost Study to Annual Financial Statements**  
**University of Illinois**  
**FY 2015**

	University Administration	Chicago	Springfield	Urbana- Champaign	Total
<b>State FY 15 Operating Appropriations</b>	\$161,761,000	\$614,005,300	\$53,351,300	\$921,429,600	\$1,750,547,200
Actual Expenditures July 1 to June 30	\$126,981,208	\$613,277,241	\$56,870,333	\$937,303,705	\$1,734,432,487
Estimated Lapse Period Expenditures	\$595,600	\$1,388,900	\$108,400	\$1,438,075	\$3,530,975
<b>Total Estimated Expenditures per Accounting System</b>	*	\$127,576,808	\$614,666,141.22	\$56,978,733	\$938,741,780.05
<b>Less:</b>					
Medicare	(\$1,218,800)	(\$6,332,400)	(\$577,000)	(\$8,844,400)	(\$16,972,600)
Health Insurance Payments	(\$24,333,100)				(\$24,333,100)
Willard Airport				(\$447,503)	(\$447,503)
University Press	(\$929,024)				(\$929,024)
Cost Recovery Courses				\$0	\$0
Contract Courses				\$0	\$0
Library Computer System	(\$2,692,065)				(\$2,692,065)
Student Aid		(\$41,485,993)	(\$5,001,572)	(\$89,246,548)	(\$135,734,112)
Workers Compensation		(\$3,128,200)	(\$157,200)	(\$3,634,600)	(\$6,920,000)
Military Program		(\$90,443)		(\$254,501)	(\$344,944)
<b>Net Cost Study</b>	\$98,403,819	\$563,629,105	\$51,242,961	\$836,314,228	\$1,549,590,113
<b>Intercampus Adjustments:</b>					
Intercampus O & M Physical Plant Adjustments	\$448	(\$142)		(\$305)	\$0
Net UA Institutional Support	(\$81,221,151)	\$34,291,110	\$2,034,585	\$44,895,457	\$0
UA ASOR Adjustment	(\$11,653,931)	\$5,023,577	\$273,420	\$6,356,934	\$0
Library Computer System	(\$1,463,691)	\$260,341	\$74,620	\$1,128,731	\$0
<b>Sub-total</b>	\$4,065,493	\$603,203,990	\$53,625,585	\$888,695,045	\$1,549,590,113
<b>Deduct:</b>					
Medicine incl support		(\$110,481,139)			(\$110,481,139)
Dentistry incl support		(\$32,727,614)			(\$32,727,614)
Hospital incl support		(\$64,262,082)			(\$64,262,082)
<b>Net Cost Study</b>	\$4,065,493	\$395,733,155	\$53,625,585	\$888,695,045	\$1,342,119,278

## Western Illinois University--Form C

### RECONCILIATION OF COST STUDY EXPENDITURES TO TOTAL ESTIMATED STATE-APPROPRIATED OPERATING EXPENDITURES

WESTERN ILLINOIS UNIVERSITY

FISCAL YEAR 2015

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1. STATE OPERATING APPROPRIATIONS FOR FISCAL YEAR 2015		\$126,172,737
2. ACTUAL EXPENDITURES FOR FISCAL YEAR 2014		126,172,737
3. LAPSE PERIOD EXPENDITURES FOR THE FISCAL YEAR BASED ON OBLIGATIONS AS OF SEPTEMBER 15, 2013		0
4. TOTAL ESTIMATED EXPENDITURES FROM STATE-APPROPRIATED FUNDS (LINE 2 PLUS LINE 3)		126,172,737
5. ESTIMATED LAPSED APPROPRIATIONS FOR FISCAL YEAR 2014: (LINE 1 LESS LINE 4)		0
6. EXPENDITURES EXCLUDED FROM THE UNIT COST STUDY		9,274,613
FICA MEDICARE	1,348,418	
MATCHING FUNDS	210,536	
STUDENT AID	4,590,235	
MILITARY SCIENCE	30,793	
CMS GROUP INSURANCE	1,744,800	
PERMANENT IMPROVEMENTS	944,352	
FACILITIES PLANNING	310,680	
DEPT EMPLOYMENT SECURITY	41,059	
RETIREMENT	53,740	
RESERVE	0	
7. OTHER EXPENDITURES INCLUDED IN THE UNIT COST STUDY		0
8. EXPENDITURES INCLUDED IN THE UNIT COST STUDY FY 2014: (LINE 4 PLUS LINE 7 LESS LINE 6)		<u>\$116,898,124</u>



**SECTION VIII**  
**COMPARATIVE COST STUDY PROCEDURES**

## COMPARATIVE COST STUDY PROCEDURES

The purpose of the *Comparative Cost Study* is to compare the instructional costs at each public university to a weighted average based on all public universities in Illinois. This analysis is based on the *Discipline Unit Cost Study*.

The *2014-15 Comparative Cost Study* is presented in the last two sections of this report. Section IX reports the differences between the instructional costs reported by each university and a weighted average instructional cost based on all universities. The weighted average instructional cost is determined by multiplying that institution's credit hours for each academic discipline and level of instruction by the average instructional costs per credit hour for all public universities for that academic discipline and level of instruction. Thus, the weighted average instructional cost for each institution is determined by the unique mix of academic programs at that institution. A negative number indicates that the institution's instructional costs are less than the weighted average for all public universities. A positive number indicates that the institution's instructional costs exceed the weighted average.

Section X reproduces Section IX with each institution's instructional costs adjusted to exclude fixed costs associated with the operation of an academic library, student services, and other basic administrative activities. Based on an examination of these activities, it has been estimated that approximately \$700,000 is required for the fixed costs associated with the operation of academic libraries, \$550,000 for student services, and \$1,500,000 for institutional support. These amounts are subtracted from the appropriate categories for each institution and the comparative cost analysis performed on the adjusted costs.

Institutions report credit hours and costs at the first four digits of the new Classification of Instructional Programs six-digit code (see Introduction for reference). At that level too many unique cells jeopardize the validity of the *Comparative Cost Study* procedures. Consequently, the individual four-digit codes were aggregated to form 46 separate discipline groupings. The *Comparative Cost Study* was performed on these 46 groupings. The following table presents the *Comparative Cost Study* aggregation scheme.

**SECTION IX**

**DIFFERENCES BETWEEN REPORTED AND WEIGHTED DOLLARS  
BY ASSIGNMENT CATEGORY AND LEVEL OF INSTRUCTION  
AFTER FIXED COSTS**

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>201 Direct Salary Costs</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,019,839	4,084,226	1,855,345	156,961	8,116,371
	Reported	3,716,657	11,203,385	6,213,142	293,740	21,426,924
	Weighted	1,696,818	7,119,159	4,357,797	136,779	13,310,553
Eastern Illinois University	Difference	1,522,927	4,674,898	1,817,424		8,015,249
	Reported	6,223,465	19,139,608	6,257,177		31,620,250
	Weighted	4,700,538	14,464,710	4,439,753		23,605,001
Governors State University	Difference	213,180	1,451,838	-383,517	-112,834	1,168,667
	Reported	647,779	9,035,775	6,724,162	253,172	16,660,888
	Weighted	434,599	7,583,937	7,107,679	366,006	15,492,221
Illinois State University	Difference	-4,016,023	-952,297	-894,284	-64,401	-5,927,005
	Reported	12,168,305	31,920,080	5,383,758	1,555,520	51,027,663
	Weighted	16,184,328	32,872,377	6,278,042	1,619,921	56,954,668
Northeastern Illinois University	Difference	564,285	829,547	58,230		1,452,062
	Reported	5,056,381	14,811,640	4,552,956		24,420,977
	Weighted	4,492,096	13,982,093	4,494,726		22,968,915
Northern Illinois University	Difference	-1,561,270	-15,542,809	-3,029,542	-694,545	-20,828,166
	Reported	8,650,752	16,350,797	11,417,811	3,094,834	39,514,194
	Weighted	10,212,022	31,893,606	14,447,353	3,789,379	60,342,360
Southern Illinois University Carbondale	Difference	-2,564,487	-2,588,115	-1,723,989	-1,551,726	-8,428,317
	Reported	6,995,093	25,524,715	8,630,084	2,294,892	43,444,784
	Weighted	9,559,580	28,112,830	10,354,073	3,846,618	51,873,101
Southern Illinois University Edwardsville	Difference	-4,651,782	-6,657,089	-399,227	2,625	-11,705,473
	Reported	5,990,185	14,049,986	7,405,627	224,427	27,670,225
	Weighted	10,641,967	20,707,075	7,804,854	221,802	39,375,698
U of I at Chicago	Difference	3,536,471	7,150,871	925,446	4,580,080	16,192,868
	Reported	19,374,232	42,188,004	28,092,693	19,702,636	109,357,565
	Weighted	15,837,761	35,037,133	27,167,247	15,122,556	93,164,697
U of I at Springfield	Difference	383,270	-209,639	-1,501,279	-23,083	-1,350,731
	Reported	2,266,678	5,206,435	4,835,880	42,222	12,351,215
	Weighted	1,883,408	5,416,074	6,337,159	65,305	13,701,946
U of I at Urbana/Champaign	Difference	4,054,121	4,258,637	1,677,915	-2,352,988	7,637,685
	Reported	38,290,472	73,138,516	40,329,311	32,071,086	183,829,385
	Weighted	34,236,351	68,879,879	38,651,396	34,424,074	176,191,700
Western Illinois University	Difference	499,476	3,499,941	1,597,485	59,916	5,656,818
	Reported	8,470,946	20,681,689	6,743,042	298,606	36,194,283
	Weighted	7,971,470	17,181,748	5,145,557	238,690	30,537,465



**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>202 Indirect Salary Costs</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-268,633	-672,624	-461,318	-10,898	-1,413,473
	Reported	105,447	333,163	480,784	7,311	926,705
	Weighted	374,080	1,005,787	942,102	18,209	2,340,178
Eastern Illinois University	Difference	-225,811	-757,850	-244,201		-1,227,862
	Reported	888,101	1,355,330	430,766		2,674,197
	Weighted	1,113,912	2,113,180	674,967		3,902,059
Governors State University	Difference	-61,215	-773,015	-988,368	-52,765	-1,875,363
	Reported	16,483	324,627	246,477	2,095	589,682
	Weighted	77,698	1,097,642	1,234,845	54,860	2,465,045
Illinois State University	Difference	-2,696,920	-2,349,003	-210,810	-3,533	-5,260,266
	Reported	1,797,987	2,440,144	802,918	301,404	5,342,453
	Weighted	4,494,907	4,789,147	1,013,728	304,937	10,602,719
Northeastern Illinois University	Difference	-893,403	-1,349,782	-330,626		-2,573,811
	Reported	215,525	743,251	375,545		1,334,321
	Weighted	1,108,928	2,093,033	706,171		3,908,132
Northern Illinois University	Difference	614,349	1,083,750	-662,625	-476,749	558,725
	Reported	3,071,134	6,063,914	1,817,088	261,929	11,214,065
	Weighted	2,456,785	4,980,164	2,479,713	738,678	10,655,340
Southern Illinois University Carbondale	Difference	967,178	-954,062	514,813	424,979	952,908
	Reported	3,229,693	3,525,582	2,550,791	1,267,117	10,573,183
	Weighted	2,262,515	4,479,644	2,035,978	842,138	9,620,275
Southern Illinois University Edwardsville	Difference	310,815	-657,315	422,106	23,319	98,925
	Reported	2,843,176	2,525,121	1,903,864	51,054	7,323,215
	Weighted	2,532,361	3,182,436	1,481,758	27,735	7,224,290
U of I at Chicago	Difference	482,458	1,400,187	185,699	17,826	2,086,170
	Reported	3,866,102	7,157,756	5,120,662	3,318,700	19,463,220
	Weighted	3,383,644	5,757,569	4,934,963	3,300,874	17,377,050
U of I at Springfield	Difference	-127,552	-285,729	-563,285	-31,374	-1,007,940
	Reported	265,192	695,156	713,416	6,841	1,680,605
	Weighted	392,744	980,885	1,276,701	38,215	2,688,545
U of I at Urbana/Champaign	Difference	1,869,811	3,361,514	1,601,081	55,919	6,888,325
	Reported	10,395,525	16,306,204	9,595,886	8,448,573	44,746,188
	Weighted	8,525,714	12,944,690	7,994,805	8,392,654	37,857,863
Western Illinois University	Difference	28,931	1,953,936	737,540	53,281	2,773,688
	Reported	2,062,250	4,697,001	1,595,880	83,112	8,438,243
	Weighted	2,033,319	2,743,065	858,340	29,831	5,664,555

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>203 Departmental Research</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-394,111	-1,622,619	-689,632	-67,573	-2,773,935
	Reported	64,128	200,686	314,633	4,272	583,719
	Weighted	458,239	1,823,305	1,004,265	71,845	3,357,654
Eastern Illinois University	Difference	-1,186,400	-2,870,058	-815,886		-4,872,344
	Reported	104,045	679,920	224,744		1,008,709
	Weighted	1,290,445	3,549,978	1,040,630		5,881,053
Governors State University	Difference	-33,976	-1,069,447	-939,888	-200,381	-2,243,692
	Reported	55,255	814,809	673,295	48,441	1,591,800
	Weighted	89,231	1,884,256	1,613,183	248,822	3,835,492
Illinois State University	Difference	642,631	-46,893	-622,398	-530,153	-556,813
	Reported	5,285,362	8,158,254	962,447	234,808	14,640,871
	Weighted	4,642,731	8,205,147	1,584,845	764,961	15,197,684
Northeastern Illinois University	Difference	-702,675	-1,666,165	-482,601		-2,851,441
	Reported	497,996	2,117,701	716,807		3,332,504
	Weighted	1,200,671	3,783,866	1,199,408		6,183,945
Northern Illinois University	Difference	2,871,152	3,224,908	-1,424,067	-1,378,044	3,293,949
	Reported	5,537,318	11,174,566	3,732,429	600,278	21,044,591
	Weighted	2,666,166	7,949,658	5,156,496	1,978,322	17,750,642
Southern Illinois University Carbondale	Difference	-795,023	-1,152,031	-1,404,088	-1,488,008	-4,839,150
	Reported	1,495,066	5,302,345	2,007,098	498,237	9,302,746
	Weighted	2,290,089	6,454,376	3,411,186	1,986,245	14,141,896
Southern Illinois University Edwardsville	Difference	-472,024	-1,282,032	461,934	19,319	-1,272,803
	Reported	2,254,267	3,933,774	2,643,942	69,777	8,901,760
	Weighted	2,726,291	5,215,806	2,182,008	50,458	10,174,563
U of I at Chicago	Difference	-504,839	182,806	1,172,558	688,138	1,538,663
	Reported	3,417,317	9,493,801	9,090,868	8,086,483	30,088,469
	Weighted	3,922,156	9,310,995	7,918,310	7,398,345	28,549,806
U of I at Springfield	Difference	-224,437	-855,818	-1,073,811	-33,829	-2,187,895
	Reported	161,932	658,876	635,540	5,032	1,461,380
	Weighted	386,369	1,514,694	1,709,351	38,861	3,649,275
U of I at Urbana/Champaign	Difference	2,326,097	10,249,366	6,770,760	3,109,269	22,455,492
	Reported	11,285,947	29,102,371	20,844,137	20,767,961	82,000,416
	Weighted	8,959,850	18,853,005	14,073,377	17,658,692	59,544,924
Western Illinois University	Difference	-1,526,391	-3,092,010	-952,875	-118,733	-5,690,009
	Reported	592,246	1,375,798	395,807	5,278	2,369,129
	Weighted	2,118,637	4,467,808	1,348,682	124,011	8,059,138

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>204 Departmental Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-14,709	-465,998	-405,910	10,776	-875,841
	Reported	521,114	1,573,877	939,797	40,942	3,075,730
	Weighted	535,823	2,039,875	1,345,707	30,166	3,951,571
Eastern Illinois University	Difference	588,238	2,284,547	663,030		3,535,815
	Reported	2,132,724	6,803,224	2,023,684		10,959,632
	Weighted	1,544,486	4,518,677	1,360,654		7,423,817
Governors State University	Difference	-55,019	-153,458	-533,611	-18,827	-760,915
	Reported	159,665	2,257,886	1,686,190	67,392	4,171,133
	Weighted	214,684	2,411,344	2,219,801	86,219	4,932,048
Illinois State University	Difference	1,281,261	3,947,868	583,169	304,333	6,116,631
	Reported	6,343,277	14,198,587	2,509,752	738,651	23,790,267
	Weighted	5,062,016	10,250,719	1,926,583	434,318	17,673,636
Northeastern Illinois University	Difference	497,823	1,561,407	548,249		2,607,479
	Reported	1,883,793	5,924,617	1,962,363		9,770,773
	Weighted	1,385,970	4,363,210	1,414,114		7,163,294
Northern Illinois University	Difference	-1,867,995	-7,026,326	-4,208,596	-603,923	-13,706,840
	Reported	1,377,783	2,681,401	1,354,483	315,884	5,729,551
	Weighted	3,245,778	9,707,727	5,563,079	919,807	19,436,391
Southern Illinois University Carbondale	Difference	741,907	2,818,180	1,693,191	226,400	5,479,678
	Reported	3,686,513	11,857,451	6,632,296	1,208,084	23,384,344
	Weighted	2,944,606	9,039,271	4,939,105	981,684	17,904,666
Southern Illinois University Edwardsville	Difference	304,022	-1,004,949	-143,714	-7,965	-852,606
	Reported	3,499,882	5,073,612	2,365,882	61,949	11,001,325
	Weighted	3,195,860	6,078,561	2,509,596	69,914	11,853,931
U of I at Chicago	Difference	1,424,524	-1,536,731	2,103,668	-198,672	1,792,789
	Reported	7,341,131	9,431,717	11,067,085	4,381,607	32,221,540
	Weighted	5,916,607	10,968,448	8,963,417	4,580,279	30,428,751
U of I at Springfield	Difference	-466,678	-391,771	-608,798	-32,181	-1,499,428
	Reported	536,898	1,267,675	1,373,552	12,270	3,190,395
	Weighted	1,003,576	1,659,446	1,982,350	44,451	4,689,823
U of I at Urbana/Champaign	Difference	-2,487,672	-779,950	-89,993	313,329	-3,044,286
	Reported	9,138,967	20,431,585	15,789,404	10,925,154	56,285,110
	Weighted	11,626,639	21,211,535	15,879,397	10,611,825	59,329,396
Western Illinois University	Difference	54,304	747,188	399,320	6,735	1,207,547
	Reported	2,601,137	6,046,607	1,976,188	58,346	10,682,278
	Weighted	2,546,833	5,299,419	1,576,868	51,611	9,474,731

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>205 College or School Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	778,417	1,741,296	275,269	29,434	2,824,416
	Reported	1,110,274	3,353,255	2,002,301	87,229	6,553,059
	Weighted	331,857	1,611,959	1,727,032	57,795	3,728,643
Eastern Illinois University	Difference	-554,250	-1,908,280	-731,915		-3,194,445
	Reported	445,137	1,475,228	507,464		2,427,829
	Weighted	999,387	3,383,508	1,239,379		5,622,274
Governors State University	Difference	115,049	899,345	-207,082	-57,529	749,783
	Reported	188,186	2,659,840	1,997,108	79,435	4,924,569
	Weighted	73,137	1,760,495	2,204,190	136,964	4,174,786
Illinois State University	Difference	-1,713,888	-1,552,685	-798,906	-412,466	-4,477,945
	Reported	1,738,729	6,640,538	940,490	301,054	9,620,811
	Weighted	3,452,617	8,193,223	1,739,396	713,520	14,098,756
Northeastern Illinois University	Difference	-499,835	-1,625,263	-599,829		-2,724,927
	Reported	379,757	1,539,901	624,174		2,543,832
	Weighted	879,592	3,165,164	1,224,003		5,268,759
Northern Illinois University	Difference	4,098,705	4,755,285	1,972,336	36,682	10,863,008
	Reported	6,235,310	12,134,952	6,129,863	1,429,577	25,929,702
	Weighted	2,136,605	7,379,667	4,157,527	1,392,895	15,066,694
Southern Illinois University Carbondale	Difference	-610,113	-1,769,650	-1,228,812	-614,521	-4,223,096
	Reported	1,200,993	4,083,206	1,318,502	450,509	7,053,210
	Weighted	1,811,106	5,852,856	2,547,314	1,065,030	11,276,306
Southern Illinois University Edwardsville	Difference	-794,249	-815,153	780,744	41,924	-786,734
	Reported	1,341,152	4,057,751	3,604,678	103,840	9,107,421
	Weighted	2,135,401	4,872,904	2,823,934	61,916	9,894,155
U of I at Chicago	Difference	-1,338,816	-3,549,415	-156,542	1,978,983	-3,065,790
	Reported	1,615,461	3,898,548	9,947,782	7,076,856	22,538,647
	Weighted	2,954,277	7,447,963	10,104,324	5,097,873	25,604,437
U of I at Springfield	Difference	169,784	78,078	-386,491	-3,814	-142,443
	Reported	501,186	1,295,018	1,335,848	11,566	3,143,618
	Weighted	331,402	1,216,940	1,722,339	15,380	3,286,061
U of I at Urbana/Champaign	Difference	875,668	4,543,514	1,363,933	-972,787	5,810,328
	Reported	7,751,462	18,983,945	12,257,771	7,538,110	46,531,288
	Weighted	6,875,794	14,440,431	10,893,838	8,510,897	40,720,960
Western Illinois University	Difference	-526,465	-797,063	-282,699	-25,901	-1,632,128
	Reported	1,117,075	3,253,822	1,166,751	74,780	5,612,428
	Weighted	1,643,540	4,050,885	1,449,450	100,681	7,244,556

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

**206 Subtotal, Departmental and College Costs**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,120,753	3,063,829	575,853	118,702	5,879,137
	Reported	5,517,618	16,664,367	9,950,657	433,497	32,566,139
	Weighted	3,396,865	13,600,538	9,374,804	314,795	26,687,002
Eastern Illinois University	Difference	144,655	1,423,554	685,169		2,253,378
	Reported	9,793,472	29,453,310	9,443,835		48,690,617
	Weighted	9,648,817	28,029,756	8,758,666		46,437,239
Governors State University	Difference	178,023	355,212	-3,051,053	-442,338	-2,960,156
	Reported	1,067,368	15,092,937	11,327,232	450,535	27,938,072
	Weighted	889,345	14,737,725	14,378,285	892,873	30,898,228
Illinois State University	Difference	-6,504,435	-959,485	-1,943,714	-706,222	-10,113,856
	Reported	27,333,660	63,357,603	10,599,365	3,131,437	104,422,065
	Weighted	33,838,095	64,317,088	12,543,079	3,837,659	114,535,921
Northeastern Illinois University	Difference	-1,033,637	-2,253,582	-800,891		-4,088,110
	Reported	8,033,452	25,137,110	8,231,845		41,402,407
	Weighted	9,067,089	27,390,692	9,032,736		45,490,517
Northern Illinois University	Difference	4,156,166	-13,501,101	-7,352,591	-3,116,580	-19,814,106
	Reported	24,872,297	48,405,630	24,451,674	5,702,502	103,432,103
	Weighted	20,716,131	61,906,731	31,804,265	8,819,082	123,246,209
Southern Illinois University Carbondale	Difference	-2,260,182	-3,644,537	-2,146,684	-3,002,879	-11,054,282
	Reported	16,607,358	50,293,299	21,138,771	5,718,839	93,758,267
	Weighted	18,867,540	53,937,836	23,285,455	8,721,718	104,812,549
Southern Illinois University Edwardsville	Difference	-5,303,292	-10,413,481	1,120,379	79,220	-14,517,174
	Reported	15,928,662	29,640,244	17,923,993	511,047	64,003,946
	Weighted	21,231,954	40,053,725	16,803,614	431,827	78,521,120
U of I at Chicago	Difference	3,599,628	3,647,111	4,232,924	7,066,352	18,546,015
	Reported	35,614,243	72,169,826	63,319,090	42,566,282	213,669,441
	Weighted	32,014,615	68,522,715	59,086,166	35,499,930	195,123,426
U of I at Springfield	Difference	-265,683	-1,665,056	-4,135,352	-124,283	-6,190,374
	Reported	3,731,886	9,123,160	8,894,236	77,931	21,827,213
	Weighted	3,997,569	10,788,216	13,029,588	202,214	28,017,587
U of I at Urbana/Champaign	Difference	6,638,267	21,635,772	11,319,158	152,737	39,745,934
	Reported	76,862,373	157,962,621	98,816,509	79,750,884	413,392,387
	Weighted	70,224,106	136,326,849	87,497,351	79,598,147	373,646,453
Western Illinois University	Difference	-1,470,255	2,311,772	1,496,810	-24,704	2,313,623
	Reported	14,843,654	36,054,917	11,877,668	520,122	63,296,361
	Weighted	16,313,909	33,743,145	10,380,858	544,826	60,982,738

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS  
207 Overhead Support Unique to Function**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-70,758	-378,370	-178,449	-3,719	-631,296
	Reported	256,581	782,966	329,713	7,698	1,376,958
	Weighted	327,339	1,161,336	508,162	11,417	2,008,254
Eastern Illinois University	Difference	654,839	1,199,627	161,938		2,016,404
	Reported	1,569,736	3,611,626	634,713		5,816,075
	Weighted	914,897	2,411,999	472,775		3,799,671
Governors State University	Difference	-12,009	-308,115	-212,391	1,240	-531,275
	Reported	71,093	1,009,626	593,789	21,076	1,695,584
	Weighted	83,102	1,317,741	806,180	19,836	2,226,859
Illinois State University	Difference	-1,465,619	-1,353,024	24,590	94,939	-2,699,114
	Reported	1,730,596	4,011,399	671,086	198,264	6,611,345
	Weighted	3,196,215	5,364,423	646,496	103,325	9,310,459
Northeastern Illinois University	Difference	1,360,604	2,647,361	427,144		4,435,109
	Reported	2,243,517	4,932,286	967,799		8,143,602
	Weighted	882,913	2,284,925	540,655		3,708,493
Northern Illinois University	Difference	1,730,264	3,240,978	827,323	219,914	6,018,479
	Reported	3,713,319	8,123,418	2,314,123	504,588	14,655,448
	Weighted	1,983,055	4,882,440	1,486,800	284,674	8,636,969
Southern Illinois University Carbondale	Difference	-95,875	-606,630	-142,584	41,667	-803,422
	Reported	1,663,789	3,587,443	832,332	224,656	6,308,220
	Weighted	1,759,664	4,194,073	974,916	182,989	7,111,642
Southern Illinois University Edwardsville	Difference	-64,395	-509,562	-111,942	-3,295	-689,194
	Reported	1,959,872	2,578,435	655,878	10,068	5,204,253
	Weighted	2,024,267	3,087,997	767,820	13,363	5,893,447
U of I at Chicago	Difference	-90,353	-619,590	-236,137	154,517	-791,563
	Reported	2,721,834	4,205,687	2,244,988	788,659	9,961,168
	Weighted	2,812,187	4,825,277	2,481,125	634,142	10,752,731
U of I at Springfield	Difference	721,947	1,639,705	1,102,571	9,512	3,473,735
	Reported	1,073,647	2,575,206	2,231,706	15,537	5,896,096
	Weighted	351,700	935,501	1,129,135	6,025	2,422,361
U of I at Urbana/Champaign	Difference	-3,622,983	-6,060,996	-1,759,074	-521,938	-11,964,991
	Reported	2,160,144	3,005,293	1,050,170	708,348	6,923,955
	Weighted	5,783,127	9,066,289	2,809,244	1,230,286	18,888,946
Western Illinois University	Difference	954,344	1,108,623	97,018	7,168	2,167,153
	Reported	2,552,689	4,041,595	683,228	27,982	7,305,494
	Weighted	1,598,345	2,932,972	586,210	20,814	5,138,341

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>208 Academic Support</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	537,838	1,247,152	768,196	38,135	2,591,321
	Reported	902,605	2,727,310	1,606,992	68,966	5,305,873
	Weighted	364,767	1,480,158	838,796	30,831	2,714,552
Eastern Illinois University	Difference	32,719	-8,664	69,500		93,555
	Reported	1,102,477	3,208,022	977,839		5,288,338
	Weighted	1,069,758	3,216,686	908,339		5,194,783
Governors State University	Difference	34,788	77,397	-2,574	-19,721	89,890
	Reported	122,872	1,724,579	1,296,963	52,092	3,196,506
	Weighted	88,084	1,647,182	1,299,537	71,813	3,106,616
Illinois State University	Difference	425,579	2,329,955	351,361	169,391	3,276,286
	Reported	4,229,958	9,804,755	1,640,279	484,598	16,159,590
	Weighted	3,804,379	7,474,800	1,288,918	315,207	12,883,304
Northeastern Illinois University	Difference	233,617	563,598	145,537		942,752
	Reported	1,240,583	3,629,831	1,110,542		5,980,956
	Weighted	1,006,966	3,066,233	965,005		5,038,204
Northern Illinois University	Difference	1,596,280	787,630	285,946	111,420	2,781,276
	Reported	3,906,975	7,726,179	3,658,248	848,364	16,139,766
	Weighted	2,310,695	6,938,549	3,372,302	736,944	13,358,490
Southern Illinois University Carbondale	Difference	243,832	848,577	558,959	75,606	1,726,974
	Reported	2,341,321	6,903,686	2,817,855	762,239	12,825,101
	Weighted	2,097,489	6,055,109	2,258,896	686,633	11,098,127
Southern Illinois University Edwardsville	Difference	-457,961	-1,019,688	413,981	15,347	-1,048,321
	Reported	1,879,559	3,385,236	1,952,199	54,754	7,271,748
	Weighted	2,337,520	4,404,924	1,538,218	39,407	8,320,069
U of I at Chicago	Difference	-1,595,736	-3,716,987	-2,172,880	-651,395	-8,136,998
	Reported	1,639,535	3,266,381	2,804,005	1,854,179	9,564,100
	Weighted	3,235,271	6,983,368	4,976,885	2,505,574	17,701,098
U of I at Springfield	Difference	48,472	-103,194	-325,927	-8,221	-388,870
	Reported	431,626	1,050,726	999,312	8,394	2,490,058
	Weighted	383,154	1,153,920	1,325,239	16,615	2,878,928
U of I at Urbana/Champaign	Difference	-1,017,617	-1,212,059	-243,540	270,306	-2,202,910
	Reported	6,151,810	12,531,168	7,774,508	6,263,662	32,721,148
	Weighted	7,169,427	13,743,227	8,018,048	5,993,356	34,924,058
Western Illinois University	Difference	-81,812	206,286	151,440	-868	275,046
	Reported	1,720,356	3,965,219	1,242,166	54,201	6,981,942
	Weighted	1,802,168	3,758,933	1,090,726	55,069	6,706,896

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>209 Student Services</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	519,663	1,506,888	598,880	15,554	2,640,985
	Reported	793,672	2,421,902	1,019,878	23,813	4,259,265
	Weighted	274,009	915,014	420,998	8,259	1,618,280
Eastern Illinois University	Difference	592,547	1,234,422	195,294		2,022,263
	Reported	1,351,785	3,110,168	546,588		5,008,541
	Weighted	759,238	1,875,746	351,294		2,986,278
Governors State University	Difference	-30,310	-486,466	-310,307	-5,986	-833,069
	Reported	36,288	513,535	303,101	10,759	863,683
	Weighted	66,598	1,000,001	613,408	16,745	1,696,752
Illinois State University	Difference	-577,673	-1,169,849	-139,259	-13,185	-1,899,966
	Reported	2,089,138	2,937,921	327,959	61,366	5,416,384
	Weighted	2,666,811	4,107,770	467,218	74,551	7,316,350
Northeastern Illinois University	Difference	53,200	-3,217	-21,291		28,692
	Reported	773,933	1,701,453	333,854		2,809,240
	Weighted	720,733	1,704,670	355,145		2,780,548
Northern Illinois University	Difference	374,492	575,380	159,452	59,310	1,168,634
	Reported	1,999,793	4,374,836	1,246,263	271,744	7,892,636
	Weighted	1,625,301	3,799,456	1,086,811	212,434	6,724,002
Southern Illinois University Carbondale	Difference	923,319	1,747,481	425,995	155,777	3,252,572
	Reported	2,402,628	5,180,544	1,201,952	324,420	9,109,544
	Weighted	1,479,309	3,433,063	775,957	168,643	5,856,972
Southern Illinois University Edwardsville	Difference	-374,037	-668,854	-191,468	-1,005	-1,235,364
	Reported	1,306,244	1,718,513	437,135	6,709	3,468,601
	Weighted	1,680,281	2,387,367	628,603	7,714	4,703,965
U of I at Chicago	Difference	9,808	-202,002	-141,678	112,974	-220,898
	Reported	2,367,580	3,658,297	1,952,793	686,007	8,664,677
	Weighted	2,357,772	3,860,299	2,094,471	573,033	8,885,575
U of I at Springfield	Difference	202,693	442,216	298,786	2,836	946,531
	Reported	480,420	1,152,321	998,616	6,951	2,638,308
	Weighted	277,727	710,105	699,830	4,115	1,691,777
U of I at Urbana/Champaign	Difference	-2,104,355	-3,443,709	-930,014	-330,434	-6,808,512
	Reported	2,887,258	4,016,879	1,403,647	946,783	9,254,567
	Weighted	4,991,613	7,460,588	2,333,661	1,277,217	16,063,079
Western Illinois University	Difference	410,650	467,711	55,610	4,159	938,130
	Reported	1,738,621	2,752,700	465,343	19,058	4,975,722
	Weighted	1,327,971	2,284,989	409,733	14,899	4,037,592



**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

**210 Independent Operations**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference					
	Reported					
	Weighted					
Eastern Illinois University	Difference					
	Reported					
	Weighted					
Governors State University	Difference					
	Reported					
	Weighted					
Illinois State University	Difference					
	Reported					
	Weighted					
Northeastern Illinois University	Difference					
	Reported					
	Weighted					
Northern Illinois University	Difference					
	Reported					
	Weighted					
Southern Illinois University Carbondale	Difference					
	Reported					
	Weighted					
Southern Illinois University Edwardsville	Difference					
	Reported					
	Weighted					
U of I at Chicago	Difference					
	Reported					
	Weighted					
U of I at Springfield	Difference					
	Reported					
	Weighted					
U of I at Urbana/Champaign	Difference					
	Reported					
	Weighted					
Western Illinois University	Difference					
	Reported					
	Weighted					

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>211 Institutional Support</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-198,310	-1,303,362	-797,639	-25,757	-2,325,068
	Reported	574,433	1,737,718	989,493	40,777	3,342,421
	Weighted	772,743	3,041,080	1,787,132	66,534	5,667,489
Eastern Illinois University	Difference	-25,991	-206,135	14,134		-217,992
	Reported	2,191,255	6,234,227	1,831,051		10,256,533
	Weighted	2,217,246	6,440,362	1,816,917		10,474,525
Governors State University	Difference	142,893	1,397,566	581,382	-36,283	2,085,558
	Reported	338,635	4,785,818	3,517,446	138,890	8,780,789
	Weighted	195,742	3,388,252	2,936,064	175,173	6,695,231
Illinois State University	Difference	1,671,896	6,755,805	953,464	284,205	9,665,370
	Reported	9,609,608	21,710,797	3,583,695	1,048,242	35,952,342
	Weighted	7,937,712	14,954,992	2,630,231	764,037	26,286,972
Northeastern Illinois University	Difference	22,676	-177,606	-76,323		-231,253
	Reported	2,115,079	6,075,359	1,821,212		10,011,650
	Weighted	2,092,403	6,252,965	1,897,535		10,242,903
Northern Illinois University	Difference	2,747,335	979,656	234,759	-156,257	3,805,493
	Reported	7,552,824	15,033,559	6,926,576	1,602,294	31,115,253
	Weighted	4,805,489	14,053,903	6,691,817	1,758,551	27,309,760
Southern Illinois University Carbondale	Difference	-557,492	-1,408,362	-519,218	-530,025	-3,015,097
	Reported	3,760,249	10,761,137	4,235,834	1,145,723	19,902,943
	Weighted	4,317,741	12,169,499	4,755,052	1,675,748	22,918,040
Southern Illinois University Edwardsville	Difference	-1,914,877	-3,715,037	-342,030	-10,787	-5,982,731
	Reported	2,946,710	5,206,324	2,914,217	80,852	11,148,103
	Weighted	4,861,587	8,921,361	3,256,247	91,639	17,130,834
U of I at Chicago	Difference	-886,717	-2,636,135	-1,064,914	124,587	-4,463,179
	Reported	6,184,054	12,156,806	10,252,549	6,686,135	35,279,544
	Weighted	7,070,771	14,792,941	11,317,463	6,561,548	39,742,723
U of I at Springfield	Difference	341,465	518,772	-150,295	-16,798	693,144
	Reported	1,215,804	2,955,439	2,786,694	23,053	6,980,990
	Weighted	874,339	2,436,667	2,936,989	39,851	6,287,846
U of I at Urbana/Champaign	Difference	-16,635	1,985,807	1,669,722	411,965	4,050,859
	Reported	15,577,565	31,382,984	19,267,076	15,488,439	81,716,064
	Weighted	15,594,200	29,397,177	17,597,354	15,076,474	77,665,205
Western Illinois University	Difference	-1,326,243	-2,190,968	-503,039	-44,851	-4,065,101
	Reported	2,426,336	5,433,005	1,651,534	71,908	9,582,783
	Weighted	3,752,579	7,623,973	2,154,573	116,759	13,647,884

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		<b>212 Subtotal with University Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,909,186	4,136,136	966,840	142,914	8,155,076
	Reported	8,044,910	24,334,265	13,896,735	574,752	46,850,662
	Weighted	5,135,724	20,198,129	12,929,895	431,838	38,695,586
Eastern Illinois University	Difference	1,398,769	3,642,802	1,126,033		6,167,604
	Reported	16,008,727	45,617,353	13,434,027		75,060,107
	Weighted	14,609,958	41,974,551	12,307,994		68,892,503
Governors State University	Difference	313,385	1,035,594	-2,994,946	-503,088	-2,149,055
	Reported	1,636,258	23,126,496	17,038,531	673,353	42,474,638
	Weighted	1,322,873	22,090,902	20,033,477	1,176,441	44,623,693
Illinois State University	Difference	-6,450,253	5,603,402	-753,559	-170,874	-1,771,284
	Reported	44,992,961	101,822,476	16,822,385	4,923,908	168,561,730
	Weighted	51,443,214	96,219,074	17,575,944	5,094,782	170,333,014
Northeastern Illinois University	Difference	636,460	776,553	-325,826		1,087,187
	Reported	14,406,566	41,476,040	12,465,253		68,347,859
	Weighted	13,770,106	40,699,487	12,791,079		67,260,672
Northern Illinois University	Difference	10,604,537	-7,917,459	-5,845,111	-2,882,194	-6,040,227
	Reported	42,045,209	83,663,623	38,596,885	8,929,493	173,235,210
	Weighted	31,440,672	91,581,082	44,441,996	11,811,687	179,275,437
Southern Illinois University Carbondale	Difference	-1,746,398	-3,063,472	-1,823,533	-3,259,855	-9,893,258
	Reported	26,775,347	76,726,110	30,226,745	8,175,877	141,904,079
	Weighted	28,521,745	79,789,582	32,050,278	11,435,732	151,797,337
Southern Illinois University Edwardsville	Difference	-8,114,565	-16,326,623	888,920	79,479	-23,472,789
	Reported	24,021,047	42,528,753	23,883,423	663,430	91,096,653
	Weighted	32,135,612	58,855,376	22,994,503	583,951	114,569,442
U of I at Chicago	Difference	1,036,630	-3,527,605	617,314	6,807,035	4,933,374
	Reported	48,527,247	95,456,998	80,573,426	52,581,263	277,138,934
	Weighted	47,490,617	98,984,603	79,956,112	45,774,228	272,205,560
U of I at Springfield	Difference	1,048,893	832,442	-3,210,219	-136,953	-1,465,837
	Reported	6,933,384	16,856,853	15,910,565	131,868	39,832,670
	Weighted	5,884,491	16,024,411	19,120,784	268,821	41,298,507
U of I at Urbana/Champaign	Difference	-123,323	12,904,814	10,056,250	-17,366	22,820,375
	Reported	103,639,151	208,898,945	128,311,910	103,158,117	544,008,123
	Weighted	103,762,474	195,994,131	118,255,660	103,175,483	521,187,748
Western Illinois University	Difference	-1,513,316	1,903,423	1,297,838	-59,096	1,628,849
	Reported	23,281,657	52,247,437	15,919,939	693,272	92,142,305
	Weighted	24,794,973	50,344,014	14,622,101	752,368	90,513,456

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS  
213 O & M Physical Plant**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	911,510	1,931,123	975,419	54,583	3,872,635
	Reported	1,889,692	5,716,490	3,255,094	134,148	10,995,424
	Weighted	978,182	3,785,367	2,279,675	79,565	7,122,789
Eastern Illinois University	Difference	-160,432	-399,114	-47,712		-607,258
	Reported	2,620,031	7,454,116	2,189,345		12,263,492
	Weighted	2,780,463	7,853,230	2,237,057		12,870,750
Governors State University	Difference	-10,702	-834,359	-1,133,350	-143,914	-2,122,325
	Reported	230,694	3,260,201	2,396,260	94,619	5,981,774
	Weighted	241,396	4,094,560	3,529,610	238,533	8,104,099
Illinois State University	Difference	-979,790	2,079,297	76,339	13,727	1,189,573
	Reported	8,896,805	20,100,387	3,317,875	970,488	33,285,555
	Weighted	9,876,595	18,021,090	3,241,536	956,761	32,095,982
Northeastern Illinois University	Difference	360,552	895,390	214,545		1,470,487
	Reported	2,990,594	8,590,176	2,575,077		14,155,847
	Weighted	2,630,042	7,694,786	2,360,532		12,685,360
Northern Illinois University	Difference	-44,998	-5,411,898	-3,003,132	-1,027,046	-9,487,074
	Reported	5,940,641	11,824,566	5,448,064	1,260,272	24,473,543
	Weighted	5,985,639	17,236,464	8,451,196	2,287,318	33,960,617
Southern Illinois University Carbondale	Difference	-887,790	-2,068,775	-1,069,937	-979,035	-5,005,537
	Reported	4,541,696	12,997,500	5,116,115	1,383,824	24,039,135
	Weighted	5,429,486	15,066,275	6,186,052	2,362,859	29,044,672
Southern Illinois University Edwardsville	Difference	-1,931,352	-3,665,275	-32,191	4,087	-5,624,731
	Reported	4,215,546	7,448,131	4,169,060	115,669	15,948,406
	Weighted	6,146,898	11,113,406	4,201,251	111,582	21,573,137
U of I at Chicago	Difference	-1,269,655	-3,730,380	-1,858,035	-815,459	-7,673,529
	Reported	7,806,191	15,345,648	12,941,883	8,439,973	44,533,695
	Weighted	9,075,846	19,076,028	14,799,918	9,255,432	52,207,224
U of I at Springfield	Difference	-35,216	-472,177	-1,064,306	-34,569	-1,606,268
	Reported	1,049,948	2,552,266	2,406,540	19,909	6,028,663
	Weighted	1,085,164	3,024,443	3,470,846	54,478	7,634,931
U of I at Urbana/Champaign	Difference	5,455,042	13,679,002	7,334,363	2,966,489	29,434,896
	Reported	25,998,304	52,376,895	32,155,941	25,849,562	136,380,702
	Weighted	20,543,262	38,697,893	24,821,578	22,883,073	106,945,806
Western Illinois University	Difference	-1,407,162	-2,002,828	-391,997	-38,858	-3,840,845
	Reported	3,333,243	7,463,743	2,268,839	98,785	13,164,610
	Weighted	4,740,405	9,466,571	2,660,836	137,643	17,005,455

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS  
214 TOTAL - ALL COSTS**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	3,820,695	6,067,259	1,942,259	197,497	12,027,710
	Reported	9,934,602	30,050,755	17,151,829	708,900	57,846,086
	Weighted	6,113,907	23,983,496	15,209,570	511,403	45,818,376
Eastern Illinois University	Difference	1,238,337	3,243,688	1,078,320		5,560,345
	Reported	18,628,758	53,071,469	15,623,372		87,323,599
	Weighted	17,390,421	49,827,781	14,545,052		81,763,254
Governors State University	Difference	302,683	201,234	-4,128,296	-647,002	-4,271,381
	Reported	1,866,952	26,386,697	19,434,791	767,972	48,456,412
	Weighted	1,564,269	26,185,463	23,563,087	1,414,974	52,727,793
Illinois State University	Difference	-7,430,043	7,682,698	-677,220	-157,148	-581,713
	Reported	53,889,766	121,922,863	20,140,260	5,894,396	201,847,285
	Weighted	61,319,809	114,240,165	20,817,480	6,051,544	202,428,998
Northeastern Illinois University	Difference	997,011	1,671,943	-111,282		2,557,672
	Reported	17,397,160	50,066,216	15,040,330		82,503,706
	Weighted	16,400,149	48,394,273	15,151,612		79,946,034
Northern Illinois University	Difference	10,559,538	-13,329,357	-8,848,244	-3,909,240	-15,527,303
	Reported	47,985,850	95,488,189	44,044,949	10,189,765	197,708,753
	Weighted	37,426,312	108,817,546	52,893,193	14,099,005	213,236,056
Southern Illinois University Carbondale	Difference	-2,634,189	-5,132,247	-2,893,470	-4,238,891	-14,898,797
	Reported	31,317,043	89,723,610	35,342,860	9,559,701	165,943,214
	Weighted	33,951,232	94,855,857	38,236,330	13,798,592	180,842,011
Southern Illinois University Edwardsville	Difference	-10,045,917	-19,991,898	856,728	83,566	-29,097,521
	Reported	28,236,593	49,976,884	28,052,483	779,099	107,045,059
	Weighted	38,282,510	69,968,782	27,195,755	695,533	136,142,580
U of I at Chicago	Difference	-233,026	-7,257,986	-1,240,721	5,991,575	-2,740,158
	Reported	56,333,438	110,802,646	93,515,309	61,021,236	321,672,629
	Weighted	56,566,464	118,060,632	94,756,030	55,029,661	324,412,787
U of I at Springfield	Difference	1,013,676	360,265	-4,274,525	-171,522	-3,072,106
	Reported	7,983,332	19,409,119	18,317,105	151,777	45,861,333
	Weighted	6,969,656	19,048,854	22,591,630	323,299	48,933,439
U of I at Urbana/Champaign	Difference	5,331,718	26,583,815	17,390,612	2,949,122	52,255,267
	Reported	129,637,455	261,275,840	160,467,851	129,007,679	680,388,825
	Weighted	124,305,737	234,692,025	143,077,239	126,058,557	628,133,558
Western Illinois University	Difference	-2,920,479	-99,405	905,841	-97,955	-2,211,998
	Reported	26,614,900	59,711,180	18,188,778	792,057	105,306,915
	Weighted	29,535,379	59,810,585	17,282,937	890,012	107,518,913



**SECTION X**

**DIFFERENCES BETWEEN REPORTED AND WEIGHTED DOLLARS  
BY ASSIGNMENT CATEGORY AND LEVEL OF INSTRUCTION**

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>201 Direct Salary Costs</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,019,839	4,084,226	1,855,345	156,961	8,116,371
	Reported	3,716,657	11,203,385	6,213,142	293,740	21,426,924
	Weighted	1,696,818	7,119,159	4,357,797	136,779	13,310,553
Eastern Illinois University	Difference	1,522,927	4,674,898	1,817,424		8,015,249
	Reported	6,223,465	19,139,608	6,257,177		31,620,250
	Weighted	4,700,538	14,464,710	4,439,753		23,605,001
Governors State University	Difference	213,180	1,451,838	-383,517	-112,834	1,168,667
	Reported	647,779	9,035,775	6,724,162	253,172	16,660,888
	Weighted	434,599	7,583,937	7,107,679	366,006	15,492,221
Illinois State University	Difference	-4,016,023	-952,297	-894,284	-64,401	-5,927,005
	Reported	12,168,305	31,920,080	5,383,758	1,555,520	51,027,663
	Weighted	16,184,328	32,872,377	6,278,042	1,619,921	56,954,668
Northeastern Illinois University	Difference	564,285	829,547	58,230		1,452,062
	Reported	5,056,381	14,811,640	4,552,956		24,420,977
	Weighted	4,492,096	13,982,093	4,494,726		22,968,915
Northern Illinois University	Difference	-1,561,270	-15,542,809	-3,029,542	-694,545	-20,828,166
	Reported	8,650,752	16,350,797	11,417,811	3,094,834	39,514,194
	Weighted	10,212,022	31,893,606	14,447,353	3,789,379	60,342,360
Southern Illinois University Carbondale	Difference	-2,564,487	-2,588,115	-1,723,989	-1,551,726	-8,428,317
	Reported	6,995,093	25,524,715	8,630,084	2,294,892	43,444,784
	Weighted	9,559,580	28,112,830	10,354,073	3,846,618	51,873,101
Southern Illinois University Edwardsville	Difference	-4,651,782	-6,657,089	-399,227	2,625	-11,705,473
	Reported	5,990,185	14,049,986	7,405,627	224,427	27,670,225
	Weighted	10,641,967	20,707,075	7,804,854	221,802	39,375,698
U of I at Chicago	Difference	3,536,471	7,150,871	925,446	4,580,080	16,192,868
	Reported	19,374,232	42,188,004	28,092,693	19,702,636	109,357,565
	Weighted	15,837,761	35,037,133	27,167,247	15,122,556	93,164,697
U of I at Springfield	Difference	383,270	-209,639	-1,501,279	-23,083	-1,350,731
	Reported	2,266,678	5,206,435	4,835,880	42,222	12,351,215
	Weighted	1,883,408	5,416,074	6,337,159	65,305	13,701,946
U of I at Urbana/Champaign	Difference	4,054,121	4,258,637	1,677,915	-2,352,988	7,637,685
	Reported	38,290,472	73,138,516	40,329,311	32,071,086	183,829,385
	Weighted	34,236,351	68,879,879	38,651,396	34,424,074	176,191,700
Western Illinois University	Difference	499,476	3,499,941	1,597,485	59,916	5,656,818
	Reported	8,470,946	20,681,689	6,743,042	298,606	36,194,283
	Weighted	7,971,470	17,181,748	5,145,557	238,690	30,537,465



**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>202 Indirect Salary Costs</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-268,633	-672,624	-461,318	-10,898	-1,413,473
	Reported	105,447	333,163	480,784	7,311	926,705
	Weighted	374,080	1,005,787	942,102	18,209	2,340,178
Eastern Illinois University	Difference	-225,811	-757,850	-244,201		-1,227,862
	Reported	888,101	1,355,330	430,766		2,674,197
	Weighted	1,113,912	2,113,180	674,967		3,902,059
Governors State University	Difference	-61,215	-773,015	-988,368	-52,765	-1,875,363
	Reported	16,483	324,627	246,477	2,095	589,682
	Weighted	77,698	1,097,642	1,234,845	54,860	2,465,045
Illinois State University	Difference	-2,696,920	-2,349,003	-210,810	-3,533	-5,260,266
	Reported	1,797,987	2,440,144	802,918	301,404	5,342,453
	Weighted	4,494,907	4,789,147	1,013,728	304,937	10,602,719
Northeastern Illinois University	Difference	-893,403	-1,349,782	-330,626		-2,573,811
	Reported	215,525	743,251	375,545		1,334,321
	Weighted	1,108,928	2,093,033	706,171		3,908,132
Northern Illinois University	Difference	614,349	1,083,750	-662,625	-476,749	558,725
	Reported	3,071,134	6,063,914	1,817,088	261,929	11,214,065
	Weighted	2,456,785	4,980,164	2,479,713	738,678	10,655,340
Southern Illinois University Carbondale	Difference	967,178	-954,062	514,813	424,979	952,908
	Reported	3,229,693	3,525,582	2,550,791	1,267,117	10,573,183
	Weighted	2,262,515	4,479,644	2,035,978	842,138	9,620,275
Southern Illinois University Edwardsville	Difference	310,815	-657,315	422,106	23,319	98,925
	Reported	2,843,176	2,525,121	1,903,864	51,054	7,323,215
	Weighted	2,532,361	3,182,436	1,481,758	27,735	7,224,290
U of I at Chicago	Difference	482,458	1,400,187	185,699	17,826	2,086,170
	Reported	3,866,102	7,157,756	5,120,662	3,318,700	19,463,220
	Weighted	3,383,644	5,757,569	4,934,963	3,300,874	17,377,050
U of I at Springfield	Difference	-127,552	-285,729	-563,285	-31,374	-1,007,940
	Reported	265,192	695,156	713,416	6,841	1,680,605
	Weighted	392,744	980,885	1,276,701	38,215	2,688,545
U of I at Urbana/Champaign	Difference	1,869,811	3,361,514	1,601,081	55,919	6,888,325
	Reported	10,395,525	16,306,204	9,595,886	8,448,573	44,746,188
	Weighted	8,525,714	12,944,690	7,994,805	8,392,654	37,857,863
Western Illinois University	Difference	28,931	1,953,936	737,540	53,281	2,773,688
	Reported	2,062,250	4,697,001	1,595,880	83,112	8,438,243
	Weighted	2,033,319	2,743,065	858,340	29,831	5,664,555

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>203 Departmental Research</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-394,111	-1,622,619	-689,632	-67,573	-2,773,935
	Reported	64,128	200,686	314,633	4,272	583,719
	Weighted	458,239	1,823,305	1,004,265	71,845	3,357,654
Eastern Illinois University	Difference	-1,186,400	-2,870,058	-815,886		-4,872,344
	Reported	104,045	679,920	224,744		1,008,709
	Weighted	1,290,445	3,549,978	1,040,630		5,881,053
Governors State University	Difference	-33,976	-1,069,447	-939,888	-200,381	-2,243,692
	Reported	55,255	814,809	673,295	48,441	1,591,800
	Weighted	89,231	1,884,256	1,613,183	248,822	3,835,492
Illinois State University	Difference	642,631	-46,893	-622,398	-530,153	-556,813
	Reported	5,285,362	8,158,254	962,447	234,808	14,640,871
	Weighted	4,642,731	8,205,147	1,584,845	764,961	15,197,684
Northeastern Illinois University	Difference	-702,675	-1,666,165	-482,601		-2,851,441
	Reported	497,996	2,117,701	716,807		3,332,504
	Weighted	1,200,671	3,783,866	1,199,408		6,183,945
Northern Illinois University	Difference	2,871,152	3,224,908	-1,424,067	-1,378,044	3,293,949
	Reported	5,537,318	11,174,566	3,732,429	600,278	21,044,591
	Weighted	2,666,166	7,949,658	5,156,496	1,978,322	17,750,642
Southern Illinois University Carbondale	Difference	-795,023	-1,152,031	-1,404,088	-1,488,008	-4,839,150
	Reported	1,495,066	5,302,345	2,007,098	498,237	9,302,746
	Weighted	2,290,089	6,454,376	3,411,186	1,986,245	14,141,896
Southern Illinois University Edwardsville	Difference	-472,024	-1,282,032	461,934	19,319	-1,272,803
	Reported	2,254,267	3,933,774	2,643,942	69,777	8,901,760
	Weighted	2,726,291	5,215,806	2,182,008	50,458	10,174,563
U of I at Chicago	Difference	-504,839	182,806	1,172,558	688,138	1,538,663
	Reported	3,417,317	9,493,801	9,090,868	8,086,483	30,088,469
	Weighted	3,922,156	9,310,995	7,918,310	7,398,345	28,549,806
U of I at Springfield	Difference	-224,437	-855,818	-1,073,811	-33,829	-2,187,895
	Reported	161,932	658,876	635,540	5,032	1,461,380
	Weighted	386,369	1,514,694	1,709,351	38,861	3,649,275
U of I at Urbana/Champaign	Difference	2,326,097	10,249,366	6,770,760	3,109,269	22,455,492
	Reported	11,285,947	29,102,371	20,844,137	20,767,961	82,000,416
	Weighted	8,959,850	18,853,005	14,073,377	17,658,692	59,544,924
Western Illinois University	Difference	-1,526,391	-3,092,010	-952,875	-118,733	-5,690,009
	Reported	592,246	1,375,798	395,807	5,278	2,369,129
	Weighted	2,118,637	4,467,808	1,348,682	124,011	8,059,138

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>204 Departmental Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-14,709	-465,998	-405,910	10,776	-875,841
	Reported	521,114	1,573,877	939,797	40,942	3,075,730
	Weighted	535,823	2,039,875	1,345,707	30,166	3,951,571
Eastern Illinois University	Difference	588,238	2,284,547	663,030		3,535,815
	Reported	2,132,724	6,803,224	2,023,684		10,959,632
	Weighted	1,544,486	4,518,677	1,360,654		7,423,817
Governors State University	Difference	-55,019	-153,458	-533,611	-18,827	-760,915
	Reported	159,665	2,257,886	1,686,190	67,392	4,171,133
	Weighted	214,684	2,411,344	2,219,801	86,219	4,932,048
Illinois State University	Difference	1,281,261	3,947,868	583,169	304,333	6,116,631
	Reported	6,343,277	14,198,587	2,509,752	738,651	23,790,267
	Weighted	5,062,016	10,250,719	1,926,583	434,318	17,673,636
Northeastern Illinois University	Difference	497,823	1,561,407	548,249		2,607,479
	Reported	1,883,793	5,924,617	1,962,363		9,770,773
	Weighted	1,385,970	4,363,210	1,414,114		7,163,294
Northern Illinois University	Difference	-1,867,995	-7,026,326	-4,208,596	-603,923	-13,706,840
	Reported	1,377,783	2,681,401	1,354,483	315,884	5,729,551
	Weighted	3,245,778	9,707,727	5,563,079	919,807	19,436,391
Southern Illinois University Carbondale	Difference	741,907	2,818,180	1,693,191	226,400	5,479,678
	Reported	3,686,513	11,857,451	6,632,296	1,208,084	23,384,344
	Weighted	2,944,606	9,039,271	4,939,105	981,684	17,904,666
Southern Illinois University Edwardsville	Difference	304,022	-1,004,949	-143,714	-7,965	-852,606
	Reported	3,499,882	5,073,612	2,365,882	61,949	11,001,325
	Weighted	3,195,860	6,078,561	2,509,596	69,914	11,853,931
U of I at Chicago	Difference	1,424,524	-1,536,731	2,103,668	-198,672	1,792,789
	Reported	7,341,131	9,431,717	11,067,085	4,381,607	32,221,540
	Weighted	5,916,607	10,968,448	8,963,417	4,580,279	30,428,751
U of I at Springfield	Difference	-466,678	-391,771	-608,798	-32,181	-1,499,428
	Reported	536,898	1,267,675	1,373,552	12,270	3,190,395
	Weighted	1,003,576	1,659,446	1,982,350	44,451	4,689,823
U of I at Urbana/Champaign	Difference	-2,487,672	-779,950	-89,993	313,329	-3,044,286
	Reported	9,138,967	20,431,585	15,789,404	10,925,154	56,285,110
	Weighted	11,626,639	21,211,535	15,879,397	10,611,825	59,329,396
Western Illinois University	Difference	54,304	747,188	399,320	6,735	1,207,547
	Reported	2,601,137	6,046,607	1,976,188	58,346	10,682,278
	Weighted	2,546,833	5,299,419	1,576,868	51,611	9,474,731

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>205 College or School Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	778,417	1,741,296	275,269	29,434	2,824,416
	Reported	1,110,274	3,353,255	2,002,301	87,229	6,553,059
	Weighted	331,857	1,611,959	1,727,032	57,795	3,728,643
Eastern Illinois University	Difference	-554,250	-1,908,280	-731,915		-3,194,445
	Reported	445,137	1,475,228	507,464		2,427,829
	Weighted	999,387	3,383,508	1,239,379		5,622,274
Governors State University	Difference	115,049	899,345	-207,082	-57,529	749,783
	Reported	188,186	2,659,840	1,997,108	79,435	4,924,569
	Weighted	73,137	1,760,495	2,204,190	136,964	4,174,786
Illinois State University	Difference	-1,713,888	-1,552,685	-798,906	-412,466	-4,477,945
	Reported	1,738,729	6,640,538	940,490	301,054	9,620,811
	Weighted	3,452,617	8,193,223	1,739,396	713,520	14,098,756
Northeastern Illinois University	Difference	-499,835	-1,625,263	-599,829		-2,724,927
	Reported	379,757	1,539,901	624,174		2,543,832
	Weighted	879,592	3,165,164	1,224,003		5,268,759
Northern Illinois University	Difference	4,098,705	4,755,285	1,972,336	36,682	10,863,008
	Reported	6,235,310	12,134,952	6,129,863	1,429,577	25,929,702
	Weighted	2,136,605	7,379,667	4,157,527	1,392,895	15,066,694
Southern Illinois University Carbondale	Difference	-610,113	-1,769,650	-1,228,812	-614,521	-4,223,096
	Reported	1,200,993	4,083,206	1,318,502	450,509	7,053,210
	Weighted	1,811,106	5,852,856	2,547,314	1,065,030	11,276,306
Southern Illinois University Edwardsville	Difference	-794,249	-815,153	780,744	41,924	-786,734
	Reported	1,341,152	4,057,751	3,604,678	103,840	9,107,421
	Weighted	2,135,401	4,872,904	2,823,934	61,916	9,894,155
U of I at Chicago	Difference	-1,338,816	-3,549,415	-156,542	1,978,983	-3,065,790
	Reported	1,615,461	3,898,548	9,947,782	7,076,856	22,538,647
	Weighted	2,954,277	7,447,963	10,104,324	5,097,873	25,604,437
U of I at Springfield	Difference	169,784	78,078	-386,491	-3,814	-142,443
	Reported	501,186	1,295,018	1,335,848	11,566	3,143,618
	Weighted	331,402	1,216,940	1,722,339	15,380	3,286,061
U of I at Urbana/Champaign	Difference	875,668	4,543,514	1,363,933	-972,787	5,810,328
	Reported	7,751,462	18,983,945	12,257,771	7,538,110	46,531,288
	Weighted	6,875,794	14,440,431	10,893,838	8,510,897	40,720,960
Western Illinois University	Difference	-526,465	-797,063	-282,699	-25,901	-1,632,128
	Reported	1,117,075	3,253,822	1,166,751	74,780	5,612,428
	Weighted	1,643,540	4,050,885	1,449,450	100,681	7,244,556

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>206 Subtotal, Departmental and College Costs</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,120,753	3,063,829	575,853	118,702	5,879,137
	Reported	5,517,618	16,664,367	9,950,657	433,497	32,566,139
	Weighted	3,396,865	13,600,538	9,374,804	314,795	26,687,002
Eastern Illinois University	Difference	144,655	1,423,554	685,169		2,253,378
	Reported	9,793,472	29,453,310	9,443,835		48,690,617
	Weighted	9,648,817	28,029,756	8,758,666		46,437,239
Governors State University	Difference	178,023	355,212	-3,051,053	-442,338	-2,960,156
	Reported	1,067,368	15,092,937	11,327,232	450,535	27,938,072
	Weighted	889,345	14,737,725	14,378,285	892,873	30,898,228
Illinois State University	Difference	-6,504,435	-959,485	-1,943,714	-706,222	-10,113,856
	Reported	27,333,660	63,357,603	10,599,365	3,131,437	104,422,065
	Weighted	33,838,095	64,317,088	12,543,079	3,837,659	114,535,921
Northeastern Illinois University	Difference	-1,033,637	-2,253,582	-800,891		-4,088,110
	Reported	8,033,452	25,137,110	8,231,845		41,402,407
	Weighted	9,067,089	27,390,692	9,032,736		45,490,517
Northern Illinois University	Difference	4,156,166	-13,501,101	-7,352,591	-3,116,580	-19,814,106
	Reported	24,872,297	48,405,630	24,451,674	5,702,502	103,432,103
	Weighted	20,716,131	61,906,731	31,804,265	8,819,082	123,246,209
Southern Illinois University Carbondale	Difference	-2,260,182	-3,644,537	-2,146,684	-3,002,879	-11,054,282
	Reported	16,607,358	50,293,299	21,138,771	5,718,839	93,758,267
	Weighted	18,867,540	53,937,836	23,285,455	8,721,718	104,812,549
Southern Illinois University Edwardsville	Difference	-5,303,292	-10,413,481	1,120,379	79,220	-14,517,174
	Reported	15,928,662	29,640,244	17,923,993	511,047	64,003,946
	Weighted	21,231,954	40,053,725	16,803,614	431,827	78,521,120
U of I at Chicago	Difference	3,599,628	3,647,111	4,232,924	7,066,352	18,546,015
	Reported	35,614,243	72,169,826	63,319,090	42,566,282	213,669,441
	Weighted	32,014,615	68,522,715	59,086,166	35,499,930	195,123,426
U of I at Springfield	Difference	-265,683	-1,665,056	-4,135,352	-124,283	-6,190,374
	Reported	3,731,886	9,123,160	8,894,236	77,931	21,827,213
	Weighted	3,997,569	10,788,216	13,029,588	202,214	28,017,587
U of I at Urbana/Champaign	Difference	6,638,267	21,635,772	11,319,158	152,737	39,745,934
	Reported	76,862,373	157,962,621	98,816,509	79,750,884	413,392,387
	Weighted	70,224,106	136,326,849	87,497,351	79,598,147	373,646,453
Western Illinois University	Difference	-1,470,255	2,311,772	1,496,810	-24,704	2,313,623
	Reported	14,843,654	36,054,917	11,877,668	520,122	63,296,361
	Weighted	16,313,909	33,743,145	10,380,858	544,826	60,982,738

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>207 Overhead Support Unique to Function</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-70,758	-378,370	-178,449	-3,719	-631,296
	Reported	256,581	782,966	329,713	7,698	1,376,958
	Weighted	327,339	1,161,336	508,162	11,417	2,008,254
Eastern Illinois University	Difference	654,839	1,199,627	161,938		2,016,404
	Reported	1,569,736	3,611,626	634,713		5,816,075
	Weighted	914,897	2,411,999	472,775		3,799,671
Governors State University	Difference	-12,009	-308,115	-212,391	1,240	-531,275
	Reported	71,093	1,009,626	593,789	21,076	1,695,584
	Weighted	83,102	1,317,741	806,180	19,836	2,226,859
Illinois State University	Difference	-1,465,619	-1,353,024	24,590	94,939	-2,699,114
	Reported	1,730,596	4,011,399	671,086	198,264	6,611,345
	Weighted	3,196,215	5,364,423	646,496	103,325	9,310,459
Northeastern Illinois University	Difference	1,360,604	2,647,361	427,144		4,435,109
	Reported	2,243,517	4,932,286	967,799		8,143,602
	Weighted	882,913	2,284,925	540,655		3,708,493
Northern Illinois University	Difference	1,730,264	3,240,978	827,323	219,914	6,018,479
	Reported	3,713,319	8,123,418	2,314,123	504,588	14,655,448
	Weighted	1,983,055	4,882,440	1,486,800	284,674	8,636,969
Southern Illinois University Carbondale	Difference	-95,875	-606,630	-142,584	41,667	-803,422
	Reported	1,663,789	3,587,443	832,332	224,656	6,308,220
	Weighted	1,759,664	4,194,073	974,916	182,989	7,111,642
Southern Illinois University Edwardsville	Difference	-64,395	-509,562	-111,942	-3,295	-689,194
	Reported	1,959,872	2,578,435	655,878	10,068	5,204,253
	Weighted	2,024,267	3,087,997	767,820	13,363	5,893,447
U of I at Chicago	Difference	-90,353	-619,590	-236,137	154,517	-791,563
	Reported	2,721,834	4,205,687	2,244,988	788,659	9,961,168
	Weighted	2,812,187	4,825,277	2,481,125	634,142	10,752,731
U of I at Springfield	Difference	721,947	1,639,705	1,102,571	9,512	3,473,735
	Reported	1,073,647	2,575,206	2,231,706	15,537	5,896,096
	Weighted	351,700	935,501	1,129,135	6,025	2,422,361
U of I at Urbana/Champaign	Difference	-3,622,983	-6,060,996	-1,759,074	-521,938	-11,964,991
	Reported	2,160,144	3,005,293	1,050,170	708,348	6,923,955
	Weighted	5,783,127	9,066,289	2,809,244	1,230,286	18,888,946
Western Illinois University	Difference	954,344	1,108,623	97,018	7,168	2,167,153
	Reported	2,552,689	4,041,595	683,228	27,982	7,305,494
	Weighted	1,598,345	2,932,972	586,210	20,814	5,138,341

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>208 Academic Support</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	617,863	1,453,154	876,882	44,502	2,992,401
	Reported	1,004,646	3,035,639	1,788,668	76,763	5,905,716
	Weighted	386,783	1,582,485	911,786	32,261	2,913,315
Eastern Illinois University	Difference	108,283	175,455	123,920		407,658
	Reported	1,242,043	3,614,126	1,101,624		5,957,793
	Weighted	1,133,760	3,438,671	977,704		5,550,135
Governors State University	Difference	54,773	324,674	161,929	-11,502	529,874
	Reported	148,964	2,090,790	1,572,370	63,154	3,875,278
	Weighted	94,191	1,766,116	1,410,441	74,656	3,345,404
Illinois State University	Difference	377,237	2,227,127	323,359	175,397	3,103,120
	Reported	4,404,188	10,208,608	1,707,842	504,559	16,825,197
	Weighted	4,026,951	7,981,481	1,384,483	329,162	13,722,077
Northeastern Illinois University	Difference	312,028	758,807	192,182		1,263,017
	Reported	1,379,791	4,037,138	1,235,157		6,652,086
	Weighted	1,067,763	3,278,331	1,042,975		5,389,069
Northern Illinois University	Difference	1,620,718	648,539	201,562	116,994	2,587,813
	Reported	4,066,090	8,040,833	3,807,233	882,915	16,797,071
	Weighted	2,445,372	7,392,294	3,605,671	765,921	14,209,258
Southern Illinois University Carbondale	Difference	231,055	786,977	551,830	87,065	1,656,927
	Reported	2,450,635	7,226,010	2,949,417	797,827	13,423,889
	Weighted	2,219,580	6,439,033	2,397,587	710,762	11,766,962
Southern Illinois University Edwardsville	Difference	-430,672	-1,012,561	470,562	18,314	-954,357
	Reported	2,045,975	3,684,964	2,125,047	59,602	7,915,588
	Weighted	2,476,647	4,697,525	1,654,485	41,288	8,869,945
U of I at Chicago	Difference	-1,691,042	-3,958,922	-2,359,999	-631,279	-8,641,242
	Reported	1,737,092	3,460,740	2,970,852	1,964,508	10,133,192
	Weighted	3,428,134	7,419,662	5,330,851	2,595,787	18,774,434
U of I at Springfield	Difference	130,802	79,749	-199,625	-7,016	3,910
	Reported	540,022	1,314,606	1,250,280	10,503	3,115,411
	Weighted	409,220	1,234,857	1,449,905	17,519	3,111,501
U of I at Urbana/Champaign	Difference	-1,300,205	-1,797,637	-523,385	205,997	-3,415,230
	Reported	6,252,401	12,736,065	7,901,627	6,366,076	33,256,169
	Weighted	7,552,606	14,533,702	8,425,012	6,160,079	36,671,399
Western Illinois University	Difference	-30,834	314,642	180,787	1,530	466,125
	Reported	1,878,674	4,330,123	1,356,478	59,190	7,624,465
	Weighted	1,909,508	4,015,481	1,175,691	57,660	7,158,340

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>209 Student Services</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	595,366	1,716,546	675,184	17,942	3,005,038
	Reported	896,160	2,734,644	1,151,575	26,887	4,809,266
	Weighted	300,794	1,018,098	476,391	8,945	1,804,228
Eastern Illinois University	Difference	666,969	1,377,331	215,495		2,259,795
	Reported	1,500,230	3,451,706	606,608		5,558,544
	Weighted	833,261	2,074,375	391,113		3,298,749
Governors State University	Difference	-14,115	-278,089	-205,255	-638	-498,097
	Reported	59,398	840,558	496,118	17,612	1,413,686
	Weighted	73,513	1,118,647	701,373	18,250	1,911,783
Illinois State University	Difference	-625,676	-1,312,053	-162,600	-12,587	-2,112,916
	Reported	2,301,280	3,236,252	361,262	67,598	5,966,392
	Weighted	2,926,956	4,548,305	523,862	80,185	8,079,308
Northeastern Illinois University	Difference	133,894	136,948	-926		269,916
	Reported	925,457	2,034,570	399,218		3,359,245
	Weighted	791,563	1,897,622	400,144		3,089,329
Northern Illinois University	Difference	358,152	485,612	127,865	62,811	1,034,440
	Reported	2,139,151	4,679,700	1,333,110	290,681	8,442,642
	Weighted	1,780,999	4,194,088	1,205,245	227,870	7,408,202
Southern Illinois University Carbondale	Difference	928,290	1,717,853	413,615	163,717	3,223,475
	Reported	2,547,692	5,493,329	1,274,523	344,008	9,659,552
	Weighted	1,619,402	3,775,476	860,908	180,291	6,436,077
Southern Illinois University Edwardsville	Difference	-330,074	-650,878	-194,804	-556	-1,176,312
	Reported	1,513,370	1,991,011	506,450	7,773	4,018,604
	Weighted	1,843,444	2,641,889	701,254	8,329	5,194,916
U of I at Chicago	Difference	-66,935	-370,660	-256,288	117,522	-576,361
	Reported	2,517,867	3,890,514	2,076,751	729,553	9,214,685
	Weighted	2,584,802	4,261,174	2,333,039	612,031	9,791,046
U of I at Springfield	Difference	273,656	599,133	396,594	3,825	1,273,208
	Reported	580,573	1,392,544	1,206,795	8,401	3,188,313
	Weighted	306,917	793,411	810,201	4,576	1,915,105
U of I at Urbana/Champaign	Difference	-2,392,937	-3,940,638	-1,065,343	-357,062	-7,755,980
	Reported	3,058,849	4,255,610	1,487,073	1,003,049	9,804,581
	Weighted	5,451,786	8,196,248	2,552,416	1,360,111	17,560,561
Western Illinois University	Difference	473,416	518,908	56,470	5,027	1,053,821
	Reported	1,930,804	3,056,977	516,781	21,165	5,525,727
	Weighted	1,457,388	2,538,069	460,311	16,138	4,471,906



**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>210 Independent Operations</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference					
	Reported					
	Weighted					
Eastern Illinois University	Difference					
	Reported					
	Weighted					
Governors State University	Difference					
	Reported					
	Weighted					
Illinois State University	Difference					
	Weighted					
Northeastern Illinois University	Difference					
	Reported					
	Weighted					
Northern Illinois University	Difference					
	Reported					
	Weighted					
Southern Illinois University Carbondale	Difference					
	Reported					
	Weighted					
Southern Illinois University Edwardsville	Difference					
	Reported					
	Weighted					
U of I at Chicago	Difference					
	Weighted					
U of I at Springfield	Difference					
	Weighted					
U of I at Urbana/Champaign	Difference					
	Weighted					
Western Illinois University	Difference					
	Reported					
	Weighted					

**2014-2015 COMPARATIVE COST STUDY  
PUBLIC UNIVERSITIES  
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>211 Institutional Support</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-33,981	-891,228	-601,352	-13,730	-1,540,291
	Reported	787,428	2,382,043	1,356,387	55,899	4,581,757
	Weighted	821,409	3,273,271	1,957,739	69,629	6,122,048
Eastern Illinois University	Difference	141,480	199,428	120,428		461,336
	Reported	2,498,870	7,109,403	2,088,098		11,696,371
	Weighted	2,357,390	6,909,975	1,967,670		11,235,035
Governors State University	Difference	185,722	1,927,996	898,988	-19,715	2,992,991
	Reported	394,808	5,579,678	4,100,912	161,929	10,237,327
	Weighted	209,086	3,651,682	3,201,924	181,644	7,244,336
Illinois State University	Difference	1,568,640	6,544,618	891,673	296,802	9,301,733
	Reported	9,991,680	22,574,005	3,726,181	1,089,920	37,381,786
	Weighted	8,423,040	16,029,387	2,834,508	793,118	28,080,053
Northeastern Illinois University	Difference	195,012	233,978	24,107		453,097
	Reported	2,419,609	6,950,091	2,083,431		11,453,131
	Weighted	2,224,597	6,716,113	2,059,324		11,000,034
Northern Illinois University	Difference	2,793,638	703,679	110,659	-146,488	3,461,488
	Reported	7,892,708	15,710,083	7,238,279	1,674,399	32,515,469
	Weighted	5,099,070	15,006,404	7,127,620	1,820,887	29,053,981
Southern Illinois University Carbondale	Difference	-579,217	-1,517,939	-540,480	-505,512	-3,143,148
	Reported	4,005,417	11,462,762	4,512,010	1,220,424	21,200,613
	Weighted	4,584,634	12,980,701	5,052,490	1,725,936	24,343,761
Southern Illinois University Edwardsville	Difference	-1,850,283	-3,688,309	-229,551	-4,434	-5,772,577
	Reported	3,312,842	5,853,216	3,276,312	90,898	12,533,268
	Weighted	5,163,125	9,541,525	3,505,863	95,332	18,305,845
U of I at Chicago	Difference	-1,093,622	-3,156,966	-1,483,539	167,702	-5,566,425
	Reported	6,399,341	12,580,024	10,609,473	6,918,901	36,507,739
	Weighted	7,492,963	15,736,990	12,093,012	6,751,199	42,074,164
U of I at Springfield	Difference	518,927	905,712	107,072	-14,257	1,517,454
	Reported	1,451,540	3,528,476	3,327,013	27,524	8,334,553
	Weighted	932,613	2,622,764	3,219,941	41,781	6,817,099
U of I at Urbana/Champaign	Difference	-634,836	713,614	1,148,181	279,676	1,506,635
	Reported	15,797,211	31,825,487	19,538,736	15,706,826	82,868,260
	Weighted	16,432,047	31,111,873	18,390,555	15,427,150	81,361,625
Western Illinois University	Difference	-1,211,471	-1,974,577	-446,188	-40,040	-3,672,276
	Reported	2,776,847	6,217,861	1,890,116	82,296	10,967,120
	Weighted	3,988,318	8,192,438	2,336,304	122,336	14,639,396

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		<b>212 Subtotal with University Overheads</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	3,229,243	4,963,923	1,348,113	163,695	9,704,974
	Reported	8,462,435	25,599,654	14,576,998	600,745	49,239,832
	Weighted	5,233,192	20,635,731	13,228,885	437,050	39,534,858
Eastern Illinois University	Difference	1,716,224	4,375,392	1,306,949		7,398,565
	Reported	16,604,352	47,240,171	13,874,878		77,719,401
	Weighted	14,888,128	42,864,779	12,567,929		70,320,836
Governors State University	Difference	392,392	2,021,676	-2,407,785	-472,954	-466,671
	Reported	1,741,631	24,613,589	18,090,421	714,306	45,159,947
	Weighted	1,349,239	22,591,913	20,498,206	1,187,260	45,626,618
Illinois State University	Difference	-6,649,855	5,147,183	-866,694	-151,673	-2,521,039
	Reported	45,761,404	103,387,867	17,065,736	4,991,778	171,206,785
	Weighted	52,411,259	98,240,684	17,932,430	5,143,451	173,727,824
Northeastern Illinois University	Difference	967,898	1,523,511	-158,385		2,333,024
	Reported	15,001,826	43,091,195	12,917,450		71,010,471
	Weighted	14,033,928	41,567,684	13,075,835		68,677,447
Northern Illinois University	Difference	10,658,935	-8,422,294	-6,085,183	-2,863,351	-6,711,893
	Reported	42,683,565	84,959,664	39,144,419	9,055,085	175,842,733
	Weighted	32,024,630	93,381,958	45,229,602	11,918,436	182,554,626
Southern Illinois University Carbondale	Difference	-1,775,932	-3,264,278	-1,864,305	-3,215,944	-10,120,459
	Reported	27,274,891	78,062,843	30,707,053	8,305,754	144,350,541
	Weighted	29,050,823	81,327,121	32,571,358	11,521,698	154,471,000
Southern Illinois University Edwardsville	Difference	-7,978,719	-16,274,794	1,054,642	89,247	-23,109,624
	Reported	24,760,721	43,747,870	24,487,680	679,388	93,675,659
	Weighted	32,739,440	60,022,664	23,433,038	590,141	116,785,283
U of I at Chicago	Difference	657,674	-4,459,029	-103,040	6,874,812	2,970,417
	Reported	48,990,377	96,306,791	81,221,154	52,967,903	279,486,225
	Weighted	48,332,703	100,765,820	81,324,194	46,093,091	276,515,808
U of I at Springfield	Difference	1,379,643	1,559,241	-2,728,744	-132,222	77,918
	Reported	7,377,665	17,933,992	16,910,029	139,895	42,361,581
	Weighted	5,998,022	16,374,751	19,638,773	272,117	42,283,663
U of I at Urbana/Champaign	Difference	-1,312,696	10,550,112	9,119,530	-240,593	18,116,353
	Reported	104,130,978	209,785,075	128,794,109	103,535,183	546,245,345
	Weighted	105,443,674	199,234,963	119,674,579	103,775,776	528,128,992
Western Illinois University	Difference	-1,284,804	2,279,366	1,384,896	-51,020	2,328,438
	Reported	23,982,668	53,701,473	16,324,271	710,755	94,719,167
	Weighted	25,267,472	51,422,107	14,939,375	761,775	92,390,729

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		<b>213 O &amp; M Physical Plant</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	911,510	1,931,123	975,419	54,583	3,872,635
	Reported	1,889,692	5,716,490	3,255,094	134,148	10,995,424
	Weighted	978,182	3,785,367	2,279,675	79,565	7,122,789
Eastern Illinois University	Difference	-160,432	-399,114	-47,712		-607,258
	Reported	2,620,031	7,454,116	2,189,345		12,263,492
	Weighted	2,780,463	7,853,230	2,237,057		12,870,750
Governors State University	Difference	-10,702	-834,359	-1,133,350	-143,914	-2,122,325
	Reported	230,694	3,260,201	2,396,260	94,619	5,981,774
	Weighted	241,396	4,094,560	3,529,610	238,533	8,104,099
Illinois State University	Difference	-979,790	2,079,297	76,339	13,727	1,189,573
	Reported	8,896,805	20,100,387	3,317,875	970,488	33,285,555
	Weighted	9,876,595	18,021,090	3,241,536	956,761	32,095,982
Northeastern Illinois University	Difference	360,552	895,390	214,545		1,470,487
	Reported	2,990,594	8,590,176	2,575,077		14,155,847
	Weighted	2,630,042	7,694,786	2,360,532		12,685,360
Northern Illinois University	Difference	-44,998	-5,411,898	-3,003,132	-1,027,046	-9,487,074
	Reported	5,940,641	11,824,566	5,448,064	1,260,272	24,473,543
	Weighted	5,985,639	17,236,464	8,451,196	2,287,318	33,960,617
Southern Illinois University Carbondale	Difference	-887,790	-2,068,775	-1,069,937	-979,035	-5,005,537
	Reported	4,541,696	12,997,500	5,116,115	1,383,824	24,039,135
	Weighted	5,429,486	15,066,275	6,186,052	2,362,859	29,044,672
Southern Illinois University Edwardsville	Difference	-1,931,352	-3,665,275	-32,191	4,087	-5,624,731
	Reported	4,215,546	7,448,131	4,169,060	115,669	15,948,406
	Weighted	6,146,898	11,113,406	4,201,251	111,582	21,573,137
U of I at Chicago	Difference	-1,269,655	-3,730,380	-1,858,035	-815,459	-7,673,529
	Reported	7,806,191	15,345,648	12,941,883	8,439,973	44,533,695
	Weighted	9,075,846	19,076,028	14,799,918	9,255,432	52,207,224
U of I at Springfield	Difference	-35,216	-472,177	-1,064,306	-34,569	-1,606,268
	Reported	1,049,948	2,552,266	2,406,540	19,909	6,028,663
	Weighted	1,085,164	3,024,443	3,470,846	54,478	7,634,931
U of I at Urbana/Champaign	Difference	5,455,042	13,679,002	7,334,363	2,966,489	29,434,896
	Reported	25,998,304	52,376,895	32,155,941	25,849,562	136,380,702
	Weighted	20,543,262	38,697,893	24,821,578	22,883,073	106,945,806
Western Illinois University	Difference	-1,407,162	-2,002,828	-391,997	-38,858	-3,840,845
	Reported	3,333,243	7,463,743	2,268,839	98,785	13,164,610
	Weighted	4,740,405	9,466,571	2,660,836	137,643	17,005,455

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COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		<b>214 TOTAL - ALL COSTS</b>				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	4,140,752	6,895,045	2,323,532	218,279	13,577,608
	Reported	10,352,126	31,316,144	17,832,092	734,894	60,235,256
	Weighted	6,211,374	24,421,099	15,508,560	516,615	46,657,648
Eastern Illinois University	Difference	1,555,791	3,976,278	1,259,234		6,791,303
	Reported	19,224,384	54,694,287	16,064,221		89,982,892
	Weighted	17,668,593	50,718,009	14,804,987		83,191,589
Governors State University	Difference	381,689	1,187,432	-3,541,135	-616,868	-2,588,882
	Reported	1,972,325	27,873,920	20,486,681	808,925	51,141,851
	Weighted	1,590,636	26,686,488	24,027,816	1,425,793	53,730,733
Illinois State University	Difference	-7,629,647	7,226,465	-790,355	-137,947	-1,331,484
	Reported	54,658,209	123,488,254	20,383,611	5,962,266	204,492,340
	Weighted	62,287,856	116,261,789	21,173,966	6,100,213	205,823,824
Northeastern Illinois University	Difference	1,328,449	2,418,870	56,158		3,803,477
	Reported	17,992,420	51,681,371	15,492,527		85,166,318
	Weighted	16,663,971	49,262,501	15,436,369		81,362,841
Northern Illinois University	Difference	10,613,936	-13,834,196	-9,088,315	-3,890,398	-16,198,973
	Reported	48,624,206	96,784,230	44,592,483	10,315,357	200,316,276
	Weighted	38,010,270	110,618,426	53,680,798	14,205,755	216,515,249
Southern Illinois University Carbondale	Difference	-2,663,723	-5,333,072	-2,934,241	-4,194,980	-15,126,016
	Reported	31,816,587	91,060,343	35,823,168	9,689,578	168,389,676
	Weighted	34,480,310	96,393,415	38,757,409	13,884,558	183,515,692
Southern Illinois University Edwardsville	Difference	-9,910,072	-19,940,082	1,022,451	93,334	-28,734,369
	Reported	28,976,267	51,196,001	28,656,740	795,057	109,624,065
	Weighted	38,886,339	71,136,083	27,634,289	701,723	138,358,434
U of I at Chicago	Difference	-611,981	-8,189,410	-1,961,075	6,059,351	-4,703,115
	Reported	56,796,568	111,652,439	94,163,037	61,407,876	324,019,920
	Weighted	57,408,549	119,841,849	96,124,112	55,348,525	328,723,035
U of I at Springfield	Difference	1,344,428	1,087,057	-3,793,048	-166,791	-1,528,354
	Reported	8,427,614	20,486,259	19,316,571	159,804	48,390,248
	Weighted	7,083,186	19,399,202	23,109,619	326,595	49,918,602
U of I at Urbana/Champaign	Difference	4,142,351	24,229,099	16,453,891	2,725,891	47,551,232
	Reported	130,129,288	262,161,971	160,950,046	129,384,741	682,626,046
	Weighted	125,986,937	237,932,872	144,496,155	126,658,850	635,074,814
Western Illinois University	Difference	-2,691,966	276,525	992,899	-89,879	-1,512,421
	Reported	27,315,911	61,165,216	18,593,110	809,540	107,883,777
	Weighted	30,007,877	60,888,691	17,600,211	899,419	109,396,198