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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 2017-18 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 2017-18 academic year for public universities including:

- The total costs for all functions reported in the 2017-18 academic year was \$2.411 billion, or \$139.7 million (6.1%) more than the prior year of \$2.272 billion. (Data for each institution is provided in Section III, p. 28.)
- 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 2017-18 academic year was \$2.086 billion, or \$135.5 million (6.9%) more than the prior year of \$1.951 billion. (Data for each institution is provided in Section III, p. 28.)
- The total instructional cost per credit hour for all academic disciplines, excluding organized research and public service functions, was \$435.04, or 9.0% higher than the prior year of \$398.95. The total credit hours were 4.79 million, or 94,122 (1.9%) lower than the 4.89 million reported in the prior year. (Data for each institution is provided in Section VI, p. 144.)

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,

A handwritten signature in black ink, appearing to read "Nyle D. Robinson".

Nyle Robinson
Interim Executive Director



State of Illinois | Board of Higher Education

**2017-18 Academic Discipline Unit Cost Study
2017-18 Comparative Cost Study**

Illinois Public Universities

May 2019





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INTRODUCTION

This document contains both the *2017-18 Discipline Unit Cost Study* and the *2017-18 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 *2017-18 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 is 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					

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
 - Unclassified Academic Support
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 most assignment categories are identical to the support functions used in RAMP.

TABLE 1
UNDERGRADUATE AND GRADUATE
Discipline Unit Cost Study Credit Hours

System/Institution	FY2014	FY2015	FY2016	FY2017	FY2018	Percent Change FY2014-2018	Percent Change FY2017-2018
Chicago State University	127,494	114,585	103,868	77,569	69,456	(45.5) %	(10.5) %
Eastern Illinois University	239,964	216,850	205,214	174,496	153,249	(36.1)	(12.2)
Governors State University	113,905	121,060	127,313	147,682	111,351	(2.2)	(24.6)
Illinois State University	540,185	550,276	554,436	562,079	558,284	3.4	(0.7)
Northeastern Illinois University	217,382	205,193	200,369	190,618	181,008	(16.7)	(5.0)
Northern Illinois University	517,032	504,585	493,600	468,035	445,433	(13.8)	(4.8)
Western Illinois University	306,138	298,932	283,574	265,382	241,718	(21.0)	(8.9)
<u>Southern Illinois University</u>	<u>785,342</u>	<u>794,302</u>	<u>774,720</u>	<u>748,127</u>	<u>704,417</u>	<u>(10.3)</u>	<u>(5.8)</u>
Carbondale	434,154	435,403	409,607	385,439	354,598	(18.3)	(8.0)
Edwardsville	351,188	358,899	365,113	362,688	349,819	(0.4)	(3.5)
<u>University of Illinois</u>	<u>2,165,937</u>	<u>2,186,901</u>	<u>2,233,708</u>	<u>2,256,937</u>	<u>2,331,890</u>	<u>7.7</u>	<u>3.3</u>
Chicago	693,407	699,003	714,286	715,718	776,613	12.0	8.5
Springfield	109,208	117,269	119,094	115,422	101,175	(7.4)	(12.3)
Urbana/Champaign	1,363,322	1,370,629	1,400,328	1,425,797	1,454,102	6.7	2.0
Total	<u>5,013,379</u>	<u>4,992,684</u>	<u>4,976,802</u>	<u>4,890,925</u>	<u>4,796,806</u>	<u>(4.3) %</u>	<u>(1.9) %</u>

Source: Public Universities' Discipline Unit Cost Study

TABLE 2
UNDERGRADUATE
Discipline Unit Cost Study Credit Hours

System/Institution	FY2014	FY2015	FY2016	FY2017	FY2018	Percent Change FY2014-2018	Percent Change FY2017-2018
Chicago State University	99,037	86,507	75,519	51,116	46,315	(53.2) %	(9.4) %
Eastern Illinois University	214,799	193,185	180,602	147,799	127,597	(40.6)	(13.7)
Governors State University	66,508	77,160	84,096	92,519	78,117	17.5	(15.6)
Illinois State University	500,617	510,722	514,191	522,077	517,567	3.4	(0.9)
Northeastern Illinois University	192,391	180,808	175,000	164,910	154,574	(19.7)	(6.3)
Northern Illinois University	420,119	407,537	399,428	379,400	363,017	(13.6)	(4.3)
Western Illinois University	277,130	269,830	253,431	235,830	211,459	(23.7)	(10.3)
<u>Southern Illinois University</u>	<u>664,760</u>	<u>675,422</u>	<u>662,417</u>	<u>643,158</u>	<u>603,351</u>	<u>(9.2)</u>	<u>(6.2)</u>
Carbondale	359,201	362,448	342,268	324,602	296,848	(17.4)	(8.6)
Edwardsville	305,559	312,974	320,149	318,556	306,503	0.3	(3.8)
<u>University of Illinois</u>	<u>1,571,079</u>	<u>1,581,220</u>	<u>1,610,692</u>	<u>1,635,865</u>	<u>1,683,097</u>	<u>7.1</u>	<u>2.9</u>
Chicago	481,942	486,124	498,314	508,688	557,975	15.8	9.7
Springfield	73,281	72,573	71,174	72,709	69,736	(4.8)	(4.1)
Urbana/Champaign	1,015,856	1,022,523	1,041,204	1,054,468	1,055,386	3.9	0.1
Total	<u>4,006,440</u>	<u>3,982,391</u>	<u>3,955,376</u>	<u>3,872,674</u>	<u>3,785,094</u>	<u>(5.5) %</u>	<u>(2.3) %</u>

Source: Public Universities' Discipline Unit Cost Study

TABLE 3
GRADUATE
Discipline Unit Cost Study Credit Hours

System/Institution	FY2014	FY2015	FY2016	FY2017	FY2018	Percent Change FY2014-2018	Percent Change FY2017-2018
Chicago State University	28,457	28,078	28,349	26,453	23,141	(18.7) %	(12.5) %
Eastern Illinois University	25,165	23,665	24,612	26,697	25,652	1.9	(3.9)
Governors State University	47,397	43,900	43,217	55,163	33,234	(29.9)	(39.8)
Illinois State University	39,567	39,553	40,245	40,002	40,717	2.9	1.8
Northeastern Illinois University	24,991	24,386	25,369	25,710	26,434	5.8	2.8
Northern Illinois University	96,913	97,048	94,172	88,635	82,416	(15.0)	(7.0)
Western Illinois University	29,008	29,102	30,143	29,552	30,259	4.3	2.4
<u>Southern Illinois University</u>	<u>120,582</u>	<u>118,880</u>	<u>112,303</u>	<u>104,969</u>	<u>101,065</u>	<u>(16.2)</u>	<u>(3.7)</u>
Carbondale	74,953	72,955	67,339	60,837	57,750	(23.0)	(5.1)
Edwardsville	45,629	45,925	44,964	44,132	43,315	(5.1)	(1.9)
<u>University of Illinois</u>	<u>594,858</u>	<u>605,681</u>	<u>623,016</u>	<u>621,072</u>	<u>648,793</u>	<u>9.1</u>	<u>4.5</u>
Chicago	211,465	212,879	215,972	207,030	218,638	3.4	5.6
Springfield	35,927	44,696	47,920	42,713	31,439	(12.5)	(26.4)
Urbana/Champaign	347,466	348,106	359,124	371,329	398,716	14.7	7.4
Total	<u>1,006,938</u>	<u>1,010,293</u>	<u>1,021,426</u>	<u>1,018,253</u>	<u>1,011,711</u>	<u>0.5</u> %	<u>(0.6)</u> %

Source: Public Universities' Discipline Unit Cost Study

TABLE 4
DISCIPLINE COST STUDY TRENDS
Total Instructional Expenditures

(dollars in thousands)

System/Institution	FY2016	FY2017	FY2018	FY2016-2018		FY2017-2018	
				Change	Percent Change	Change	Percent Change
Chicago State University	\$ 52,690.1	\$ 42,444.3	\$ 49,046.1	\$ (3,644.1)	(6.9) %	\$ 6,601.8	15.6 %
Eastern Illinois University	77,281.7	69,100.1	66,324.5	(10,957.2)	(14.2)	(2,775.6)	(4.0)
Governors State University	49,483.0	47,008.8	48,414.4	(1,068.6)	(2.2)	1,405.6	3.0
Illinois State University	199,500.0	202,811.5	207,391.8	7,891.7	4.0	4,580.2	2.3
Northeastern Illinois University	80,632.6	78,137.5	80,387.6	(245.0)	(0.3)	2,250.1	2.9
Northern Illinois University	188,022.2	187,044.9	190,246.8	2,224.6	1.2	3,201.9	1.7
Western Illinois University	101,732.5	95,103.3	96,117.3	(5,615.1)	(5.5)	1,014.0	1.1
<u>Southern Illinois University</u>	<u>258,883.9</u>	<u>249,199.1</u>	<u>252,294.6</u>	<u>(6,589.3)</u>	<u>(2.5)</u>	<u>3,095.5</u>	<u>1.2</u>
Carbondale	155,505.1	146,774.2	141,102.0	(14,403.1)	(9.3)	(5,672.1)	(3.9)
Edwardsville	103,378.9	102,424.9	111,192.6	7,813.7	7.6	8,767.7	8.6
<u>University of Illinois</u>	<u>986,099.8</u>	<u>980,376.7</u>	<u>1,096,564.8</u>	<u>110,465.0</u>	<u>11.2</u>	<u>116,188.1</u>	<u>11.9</u>
Chicago	317,824.6	335,815.1	342,252.8	24,428.3	7.7	6,437.7	1.9
Springfield	46,593.4	47,153.6	50,465.9	3,872.5	8.3	3,312.3	7.0
Urbana/Champaign	621,681.9	597,408.0	703,846.1	82,164.2	13.2	106,438.1	17.8
Total	<u>\$ 1,994,325.9</u>	<u>\$ 1,951,226.2</u>	<u>\$ 2,086,787.9</u>	<u>\$ 92,462.0</u>	<u>4.6 %</u>	<u>\$ 135,561.7</u>	<u>6.9 %</u>

TABLE 5
DISCIPLINE COST STUDY TRENDS
Organized Research Expenditures

(dollars in thousands)

<u>System/Institution</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2016-2018</u>		<u>FY2017-2018</u>	
				<u>Change</u>	<u>Percent Change</u>	<u>Change</u>	<u>Percent Change</u>
Chicago State University	\$ 1,429.1	\$ 1,070.1	\$ 1,147.1	\$ (282.0)	(19.7) %	\$ 77.0	7.2 %
Eastern Illinois University	1,535.9	1,417.5	1,126.4	(409.5)	(26.7)	(291.1)	(20.5)
Governors State University	265.9	241.1	248.3	(17.6)	(6.6)	7.2	3.0
Illinois State University	4,984.1	3,768.6	4,208.4	(775.7)	(15.6)	439.9	11.7
Northeastern Illinois University	492.3	576.4	582.2	89.9	18.3	5.7	1.0
Northern Illinois University	10,285.4	9,621.0	9,887.2	(398.2)	(3.9)	266.2	2.8
Western Illinois University	2,280.8	1,811.3	1,631.8	(649.0)	(28.5)	(179.4)	(9.9)
<u>Southern Illinois University</u>	<u>15,551.3</u>	<u>17,134.0</u>	<u>14,352.1</u>	<u>(1,199.2)</u>	<u>(7.7)</u>	<u>(2,781.9)</u>	<u>(16.2)</u>
Carbondale	13,782.1	15,330.4	10,091.7	(3,690.4)	(26.8)	(5,238.7)	(34.2)
Edwardsville	1,769.2	1,803.6	4,260.4	2,491.2	140.8	2,456.8	136.2
<u>University of Illinois</u>	<u>170,944.3</u>	<u>162,243.2</u>	<u>166,424.9</u>	<u>(4,519.4)</u>	<u>(2.6)</u>	<u>4,181.7</u>	<u>2.6</u>
Chicago	37,138.4	27,196.1	28,201.8	(8,936.6)	(24.1)	1,005.7	3.7
Springfield	1,566.6	1,556.1	1,295.8	(270.8)	(17.3)	(260.4)	(16.7)
Urbana/Champaign	132,239.3	133,491.0	136,927.3	4,688.0	3.5	3,436.3	2.6
Total	<u>\$ 207,769.0</u>	<u>\$ 197,883.1</u>	<u>\$ 199,608.4</u>	<u>\$ (8,160.6)</u>	<u>(3.9) %</u>	<u>\$ 1,725.2</u>	<u>0.9 %</u>

TABLE 6
DISCIPLINE COST STUDY TRENDS
 Public Service Expenditures

(dollars in thousands)

<u>System/Institution</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2016-2018</u>		<u>FY2017-2018</u>	
				<u>Change</u>	<u>Percent Change</u>	<u>Change</u>	<u>Percent Change</u>
Chicago State University	\$ 2,353.6	\$ 1,893.8	\$ 2,818.2	\$ 464.6	19.7 %	\$ 924.4	48.8 %
Eastern Illinois University	1,585.0	1,440.0	1,168.9	(416.1)	(26.3)	(271.1)	(18.8)
Governors State University	827.7	964.3	993.1	165.4	20.0	28.8	3.0
Illinois State University	4,631.3	4,419.0	4,998.1	366.8	7.9	579.1	13.1
Northeastern Illinois University	1,961.9	2,002.1	1,679.2	(282.7)	(14.4)	(322.9)	(16.1)
Northern Illinois University	7,009.9	6,557.1	6,735.7	(274.2)	(3.9)	178.6	2.7
Western Illinois University	6,478.9	5,186.6	5,102.6	(1,376.4)	(21.2)	(84.0)	(1.6)
<u>Southern Illinois University</u>	<u>15,676.6</u>	<u>14,303.5</u>	<u>14,330.6</u>	<u>(1,346.0)</u>	<u>(8.6)</u>	<u>27.1</u>	<u>0.2</u>
Carbondale	9,807.2	8,829.9	8,406.3	(1,401.0)	(14.3)	(423.6)	(4.8)
Edwardsville	5,869.3	5,473.6	5,924.3	55.0	0.9	450.7	8.2
<u>University of Illinois</u>	<u>85,335.5</u>	<u>86,128.3</u>	<u>87,508.1</u>	<u>2,172.5</u>	<u>2.5</u>	<u>1,379.8</u>	<u>1.6</u>
Chicago	26,975.5	33,813.1	28,915.8	1,940.3	7.2	(4,897.4)	(14.5)
Springfield	2,782.6	3,729.4	3,729.4	946.8	34.0	0.0	0.0
Urbana/Champaign	55,577.5	48,585.7	54,862.9	(714.5)	(1.3)	6,277.2	12.9
Total	<u>\$ 125,860.4</u>	<u>\$ 122,894.7</u>	<u>\$ 125,334.4</u>	<u>\$ (526.0)</u>	<u>(0.4) %</u>	<u>\$ 2,439.8</u>	<u>2.0 %</u>

TABLE 7
DISCIPLINE COST STUDY TRENDS
 Instructional Cost Per Credit Hour

<u>System/Institution</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2016-2018</u>		<u>FY2017-2018</u>	
				<u>Change</u>	<u>Percent Change</u>	<u>Change</u>	<u>Percent Change</u>
Chicago State University	\$ 507.28	\$ 547.18	\$ 706.15	\$ 198.87	39.2 %	\$ 158.97	29.1 %
Eastern Illinois University	376.59	396.00	432.79	56.20	14.9	36.79	9.3
Governors State University	388.67	318.31	434.79	46.12	11.9	116.48	36.6
Illinois State University	359.83	360.82	371.48	11.65	3.2	10.66	3.0
Northeastern Illinois University	402.42	409.92	444.11	41.69	10.4	34.19	8.3
Northern Illinois University	380.92	399.64	427.11	46.19	12.1	27.47	6.9
Western Illinois University	358.75	358.36	397.64	38.89	10.8	39.28	11.0
<u>Southern Illinois University</u>	<u>334.16</u>	<u>333.10</u>	<u>358.16</u>	<u>24.00</u>	<u>7.2</u>	<u>25.06</u>	<u>7.5</u>
Carbondale	379.64	380.80	397.92	18.28	4.8	17.12	4.5
Edwardsville	283.14	282.41	317.86	34.72	12.3	35.45	12.6
<u>University of Illinois</u>	<u>441.46</u>	<u>434.38</u>	<u>470.25</u>	<u>28.78</u>	<u>6.5</u>	<u>35.86</u>	<u>8.3</u>
Chicago	444.95	469.20	440.70	(4.25)	(1.0)	(28.50)	(6.1)
Springfield	391.23	408.53	498.80	107.57	27.5	90.27	22.1
Urbana/Champaign	443.95	419.00	484.04	40.09	9.0	65.04	15.5
Total	<u>\$ 400.72</u>	<u>\$ 398.95</u>	<u>\$ 435.04</u>	<u>\$ 34.31</u>	<u>8.6 %</u>	<u>\$ 36.09</u>	<u>9.0 %</u>

SECTION I
STUDENT CREDIT HOURS BY LEVEL

2017-2018 Academic Discipline Unit Cost Study, All Functions

Institution Name	Student Credit Hours				
	Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	9,654	36,661	22,601	540	69,456
Eastern Illinois University	34,545	93,052	25,652		153,249
Governors State University	19,544	58,573	28,173	5,061	111,351
Illinois State University	216,225	301,342	34,046	6,671	558,284
Northeastern Illinois University	45,606	108,968	26,434		181,008
Northern Illinois University	92,693	270,324	67,494	14,922	445,433
Southern Illinois University Carbondale	64,029	232,819	45,440	12,310	354,598
Southern Illinois University Edwardsville	118,586	187,917	38,968	4,347	349,818
U of I at Chicago	227,851	330,124	163,886	54,752	776,613
U of I at Springfield	19,415	50,321	31,163	276	101,175
U of I at Urbana/Champaign	430,425	624,961	259,921	138,795	1,454,102
Western Illinois University	79,716	131,743	29,000	1,259	241,718
Total	1,358,289	2,426,805	772,778	238,933	4,796,805

SECTION II

PERCENTAGE DISTRIBUTION OF ASSIGNMENT CATEGORY COSTS (ALL FUNCTIONS)

2017-2018
Academic Discipline Unit Cost Study
Functional Assignment Costs as a Percentage of Total Functional Costs

Line Code and Description	CSU	EIU	GSU	ISU	NEIU	NIU	SIUC	SIUE	UIC	UIS	UIUC	WIU	TOTAL
201 Direct Salary Costs	23.08	37.54	35.93	23.94	25.95	22.57	29.39	24.14	32.44	25.92	28.05	34.62	28.31
202 Indirect Salary Costs	3.36	2.88	1.15	3.29	1.42	4.96	5.60	6.75	5.21	2.65	5.80	7.47	5.06
203 Departmental Research	0.24	0.98	0.41	7.04	3.36	9.75	5.23	6.94	7.79	3.16	9.49	2.09	7.30
204 Departmental Overheads	6.09	11.05	10.08	11.90	17.64	2.98	13.99	12.09	16.94	6.58	8.89	10.42	10.82
205 College or School Overheads	9.07	2.97	4.84	4.62	2.49	13.05	4.11	7.62	4.95	6.19	6.40	4.68	6.20
206 Subtotal, Departmental and College Costs	41.84	55.42	52.41	50.78	50.86	53.32	58.32	57.54	67.33	44.50	58.63	59.28	57.68
207 Overhead Support Unique to Function	2.67	7.86	3.63	4.14	8.47	6.79	4.57	5.45	4.80	13.99	3.30	6.60	4.80
208 Academic Support	12.18	6.70	6.28	7.99	5.68	8.24	8.27	6.67	3.37	6.48	3.68	6.55	5.44
209 Student Services	7.27	5.25	2.88	2.35	3.37	3.65	3.57	2.75	2.26	6.29	1.11	4.54	2.51
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	9.46	11.10	22.47	17.53	16.04	15.98	10.44	10.58	12.25	16.08	13.00	11.15	13.41
212 Subtotal with University Overheads	73.42	86.34	87.66	82.79	84.42	87.97	85.17	82.99	90.02	87.34	79.72	88.12	83.84
213 O & M Physical Plant	26.58	13.66	12.34	17.21	15.58	12.03	14.83	17.01	9.98	12.66	20.28	11.88	16.16
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

2017-2018 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
201 Direct Salary Costs								
CSU	1,643,112	6,007,533	4,258,163	167,251	12,076,059	91,827	65,390	12,233,276
EIU	3,978,052	14,299,762	6,970,937		25,248,751		509,153	25,757,904
GSU	3,008,802	9,017,322	4,337,237	779,142	17,142,503	140,210	560,842	17,843,555
ISU	13,402,253	30,304,801	5,640,896	1,274,526	50,622,476	654,742	570,807	51,848,025
NEIU	4,365,544	12,360,956	4,598,600		21,325,100	92,064	28,888	21,446,052
NIU	9,403,642	14,091,638	12,031,303	3,050,126	38,576,709	4,457,815	3,656,732	46,691,256
SIUC	4,200,889	23,211,127	8,475,835	3,712,966	39,600,817	3,846,396	3,455,649	46,902,862
SIUE	5,570,721	14,452,817	6,345,264	813,173	27,181,975	327,016	1,787,514	29,296,505
UIC	22,351,374	46,077,285	31,051,683	19,139,434	118,619,776	7,333,066	3,587,166	129,540,008
UIS	2,446,506	6,159,654	4,405,324	53,359	13,064,843	400,014	916,941	14,381,798
UIUC	37,548,073	72,922,088	40,221,901	30,515,098	181,207,160	50,383,832	19,613,037	251,204,029
WIU	7,548,237	17,958,166	6,496,993	184,251	32,187,647	822,160	2,601,980	35,611,787
Total	115,467,205	266,863,149	134,834,136	59,689,326	576,853,816	68,549,142	37,354,099	682,757,057
202 Indirect Salary Costs								
CSU	208,092	917,867	643,956	11,979	1,781,893			1,781,893
EIU	666,636	1,041,836	269,905		1,978,377			1,978,377
GSU	100,193	300,277	144,430	25,945	570,845			570,845
ISU	2,029,453	3,612,457	899,576	575,703	7,117,189			7,117,189
NEIU	213,607	683,134	280,977		1,177,723			1,177,723
NIU	2,455,800	6,267,597	1,354,215	192,275	10,269,887			10,269,887
SIUC	2,494,111	3,254,074	2,205,246	988,413	8,941,844			8,941,844
SIUE	2,980,629	2,929,147	2,201,071	85,663	8,196,510			8,196,510
UIC	4,208,588	8,031,677	4,969,241	3,585,273	20,794,779			20,794,779
UIS	186,038	671,202	607,586	7,547	1,472,373			1,472,373
UIUC	10,322,654	20,185,376	12,615,307	8,806,337	51,929,674			51,929,674
WIU	1,866,618	4,176,663	1,588,951	52,450	7,684,682			7,684,682
Total	27,732,419	52,071,307	27,780,461	14,331,585	121,915,776			121,915,776

2017-2018 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	23,158	75,705	26,099	1,281	126,242			126,242
EIU	71,534	419,140	183,761		674,435			674,435
GSU	35,823	107,361	51,639	9,277	204,100			204,100
ISU	5,509,976	8,539,731	980,966	212,787	15,243,460			15,243,460
NEIU	373,370	1,795,467	604,570		2,773,406			2,773,406
NIU	4,475,607	11,768,989	3,422,208	512,499	20,179,303			20,179,303
SIUC	827,503	4,601,927	2,071,103	839,978	8,340,511			8,340,511
SIUE	2,040,891	3,934,872	2,355,924	87,089	8,418,776			8,418,776
UIC	3,673,498	10,239,959	9,845,897	7,362,344	31,121,698			31,121,698
UIS	178,520	878,991	684,110	12,274	1,753,895			1,753,895
UIUC	10,054,512	29,980,419	24,086,409	20,917,315	85,038,655			85,038,655
WIU	543,671	1,116,469	466,757	21,040	2,147,937			2,147,937
Total	27,808,063	73,459,030	44,779,443	29,975,884	176,022,418			176,022,418
204 Departmental Overheads								
CSU	377,088	1,408,497	991,470	36,315	2,813,371	115,760	301,617	3,230,748
EIU	1,179,232	4,128,800	1,741,964		7,049,996	323,093	209,485	7,582,574
GSU	843,915	2,529,198	1,216,518	218,535	4,808,166	39,327	157,306	5,004,799
ISU	7,137,362	14,495,519	2,697,823	886,718	25,217,422	369,390	179,909	25,766,721
NEIU	2,805,694	8,519,561	3,134,428		14,459,683	57,676	65,142	14,582,499
NIU	1,304,014	2,564,773	1,341,745	299,748	5,510,280	355,867	291,914	6,158,061
SIUC	2,197,111	9,986,648	5,981,356	1,603,739	19,768,854	1,467,162	1,091,149	22,327,165
SIUE	3,654,462	6,015,130	2,398,904	85,856	12,154,352	1,471,197	1,054,257	14,679,806
UIC	8,509,478	15,868,406	14,011,526	7,092,110	45,481,520	5,974,924	16,213,077	67,669,521
UIS	524,177	1,568,272	1,278,484	20,670	3,391,603	129,301	130,928	3,651,832
UIUC	9,230,655	21,991,002	18,190,189	10,786,125	60,197,971	13,340,574	6,068,743	79,607,288
WIU	2,298,827	5,329,017	2,094,809	67,660	9,790,313	244,987	677,083	10,712,383
Total	40,062,015	94,404,823	55,079,216	21,097,476	210,643,531	23,889,258	26,440,610	260,973,397

2017-2018 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	561,210	2,096,228	1,475,577	54,047	4,187,061	172,283	448,888	4,808,232
EIU	309,318	1,126,406	563,143		1,998,867	704	38,626	2,038,197
GSU	404,927	1,213,558	583,709	104,857	2,307,051	18,870	75,479	2,401,400
ISU	1,851,048	6,563,915	939,109	315,120	9,669,192	293,082	44,862	10,007,136
NEIU	285,609	1,260,266	502,039		2,047,914	7,432	1,633	2,056,986
NIU	5,901,451	11,607,126	6,072,204	1,356,553	24,937,334	1,610,497	447,203	26,995,034
SIUC	739,858	3,412,589	1,144,000	518,030	5,814,477	342,414	407,433	6,564,324
SIUE	1,121,649	3,807,175	3,058,730	552,499	8,540,054	30,312	678,294	9,248,660
UIC	1,383,198	3,125,951	7,819,295	4,930,470	17,258,914	1,342,840	1,168,928	19,770,682
UIS	436,291	1,391,861	1,146,396	14,875	2,989,423	122,467	322,735	3,434,625
UIUC	7,274,087	18,950,294	15,082,700	7,354,323	48,661,404	5,615,223	3,015,131	57,291,758
WIU	873,787	2,463,715	1,052,999	50,579	4,441,080	75,262	293,182	4,809,524
Total	21,142,433	57,019,084	39,439,901	15,251,353	132,852,771	9,631,386	6,942,394	149,426,558
206 Subtotal, Departmental and College Costs								
CSU	2,812,660	10,505,830	7,395,265	270,873	20,984,627	379,870	815,895	22,180,392
EIU	6,204,772	21,015,944	9,729,710		36,950,426	323,797	757,264	38,031,487
GSU	4,393,660	13,167,716	6,333,533	1,137,756	25,032,665	198,407	793,627	26,024,699
ISU	29,930,092	63,516,423	11,158,370	3,264,854	107,869,739	1,317,214	795,578	109,982,531
NEIU	8,043,824	24,619,384	9,120,614		41,783,822	157,172	95,663	42,036,657
NIU	23,540,514	46,300,123	24,221,675	5,411,201	99,473,513	6,424,179	4,395,849	110,293,541
SIUC	10,459,472	44,466,365	19,877,540	7,663,126	82,466,503	5,655,972	4,954,231	93,076,706
SIUE	15,368,351	31,139,142	16,359,893	1,624,280	64,491,666	1,828,525	3,520,065	69,840,256
UIC	40,126,136	83,343,278	67,697,642	42,109,631	233,276,687	14,650,830	20,969,171	268,896,688
UIS	3,771,532	10,669,980	8,121,900	108,725	22,672,137	651,782	1,370,604	24,694,523
UIUC	74,429,981	164,029,179	110,196,506	78,379,198	427,034,864	69,339,629	28,696,911	525,071,404
WIU	13,131,140	31,044,030	11,700,509	375,980	56,251,659	1,142,409	3,572,245	60,966,313
Total	232,212,134	543,817,394	301,913,157	140,345,624	1,218,288,308	102,069,786	70,737,103	1,391,095,197

2017-2018 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	174,525	662,738	408,563	9,757	1,255,583	43,981	115,705	1,415,269
EIU	1,106,847	2,981,454	821,909		4,910,209	442,471	37,893	5,390,573
GSU	303,687	910,144	437,770	78,641	1,730,242	14,152	56,607	1,801,001
ISU	1,616,402	3,430,269	602,618	176,318	5,825,607	1,080,159	2,051,646	8,957,412
NEIU	1,472,345	3,517,968	853,390		5,843,706	206,130	952,242	7,002,078
NIU	2,724,812	7,946,459	1,984,057	438,645	13,093,973	565,255	383,654	14,042,882
SIUC	1,026,508	3,732,541	728,489	197,351	5,684,889	1,008,472	600,237	7,293,598
SIUE	1,796,119	2,846,209	590,219	65,840	5,298,386	961,111	359,043	6,618,540
UIC	3,622,506	5,248,502	2,605,551	870,484	12,347,043	6,299,432	511,465	19,157,940
UIS	1,259,279	3,263,877	2,021,267	17,902	6,562,325	179,583	1,022,173	7,764,081
UIUC	2,021,428	2,935,038	1,220,681	651,830	6,828,977	16,892,449	5,853,858	29,575,284
WIU	2,239,250	3,700,701	814,615	35,365	6,789,931			6,789,931
Total	19,363,708	41,175,900	13,089,129	2,542,133	76,170,871	27,693,195	11,944,523	115,808,589
208 Academic Support								
CSU	755,849	2,825,988	1,974,606	71,008	5,627,450	229,606	598,526	6,455,582
EIU	774,641	2,542,442	1,117,908		4,434,990	81,183	84,244	4,600,418
GSU	525,643	1,575,342	757,723	136,117	2,994,825	24,495	97,980	3,117,300
ISU	4,590,410	9,741,586	1,711,367	500,734	16,544,097	348,847	414,307	17,307,251
NEIU	911,266	2,694,434	955,110		4,560,810	34,789	100,347	4,695,943
NIU	3,736,051	7,716,176	3,727,571	832,100	16,011,898	618,991	409,565	17,040,454
SIUC	1,511,079	6,340,109	2,710,923	1,033,942	11,596,053	877,369	727,787	13,201,209
SIUE	1,817,013	3,597,653	1,794,321	178,914	7,387,901	295,308	410,638	8,093,847
UIC	2,046,641	4,144,476	3,288,907	2,010,689	11,490,713	980,090	1,004,900	13,475,703
UIS	556,966	1,542,632	1,122,961	14,019	3,236,578	92,041	264,907	3,593,526
UIUC	4,547,303	9,930,974	6,627,056	4,700,738	25,806,071	5,129,054	2,055,068	32,990,193
WIU	1,528,951	3,456,190	1,244,926	40,918	6,270,985	113,638	355,342	6,739,965
Total	23,301,813	56,108,002	27,033,379	9,519,179	115,962,371	8,825,411	6,523,611	131,311,391

2017-2018 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
209 Student Services								
CSU	535,435	2,033,253	1,253,454	29,934	3,852,076			3,852,076
EIU	812,059	2,187,399	603,009		3,602,466			3,602,466
GSU	240,892	721,950	347,250	62,380	1,372,472	11,226	44,902	1,428,600
ISU	1,973,338	2,750,137	310,717	60,880	5,095,072			5,095,072
NEIU	700,772	1,674,401	406,175		2,781,354			2,781,354
NIU	1,569,692	4,577,754	1,142,970	252,696	7,543,112			7,543,112
SIUC	1,030,007	3,745,270	730,973	198,017	5,704,267			5,704,267
SIUE	1,130,843	1,791,985	371,604	41,453	3,335,885			3,335,885
UIC	2,649,033	3,838,067	1,905,367	636,556	9,029,023			9,029,023
UIS	670,245	1,737,183	1,075,810	9,528	3,492,766			3,492,766
UIUC	2,946,080	4,277,598	1,779,051	949,994	9,952,723			9,952,723
WIU	1,540,660	2,546,170	560,480	24,332	4,671,642			4,671,642
Total	15,799,056	31,881,167	10,486,860	2,265,770	60,432,858	11,226	44,902	60,488,986
210 Independent Operations								
CSU								
EIU								
GSU								
NEIU								
NIU								
SIUC								
SIUE								
WIU								
Total								

2017-2018 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	676,552	2,534,470	1,744,467	60,338	5,015,827			5,015,827
EIU	1,313,385	4,240,117	1,811,416		7,364,918	125,083	129,799	7,619,800
GSU	1,958,457	5,869,458	2,823,148	507,151	11,158,214			11,158,214
ISU	10,239,524	21,343,645	3,703,258	1,075,475	36,361,902	737,861	876,312	37,976,075
NEIU	2,610,050	7,624,110	2,658,615		12,892,775	93,370	269,314	13,255,453
NIU	7,162,273	15,095,501	7,050,017	1,573,205	30,880,996	1,301,160	883,137	33,065,293
SIUC	1,959,197	8,140,204	3,359,048	1,270,044	14,728,493	1,053,448	877,510	16,659,451
SIUE	2,938,323	5,752,515	2,792,770	279,114	11,762,722	450,697	626,713	12,840,132
UIC	7,633,787	15,218,049	11,896,787	7,189,891	41,938,514	3,455,750	3,543,241	48,937,505
UIS	1,412,117	3,884,250	2,784,948	33,887	8,115,202	208,366	599,704	8,923,272
UIUC	16,356,771	35,301,795	23,347,752	16,500,370	91,506,688	17,801,856	7,132,703	116,441,247
WIU	2,670,990	5,902,121	2,074,295	69,033	10,716,439	181,935	568,901	11,467,275
Total	56,931,426	130,906,235	66,046,521	28,558,508	282,442,690	25,409,526	15,507,334	323,359,544
212 Subtotal with University Overheads								
CSU	4,955,020	18,562,279	12,776,354	441,909	36,735,562	653,458	1,530,127	38,919,147
EIU	10,211,703	32,967,355	14,083,951		57,263,009	972,535	1,009,200	59,244,744
GSU	7,422,339	22,244,610	10,699,424	1,922,045	42,288,418	248,280	993,116	43,529,814
ISU	48,349,766	100,782,060	17,486,330	5,078,261	171,696,417	3,484,081	4,137,843	179,318,341
NEIU	13,738,257	40,130,297	13,993,904		67,862,458	491,461	1,417,566	69,771,485
NIU	38,733,342	81,636,013	38,126,290	8,507,847	167,003,492	8,909,585	6,072,205	181,985,282
SIUC	15,986,263	66,424,489	27,406,973	10,362,480	120,180,205	8,595,261	7,159,765	135,935,231
SIUE	23,050,649	45,127,503	21,908,807	2,189,602	92,276,560	3,535,641	4,916,459	100,728,661
UIC	56,078,103	111,792,372	87,394,254	52,817,251	308,081,980	25,386,102	26,028,777	359,496,859
UIS	7,670,139	21,097,922	15,126,886	184,061	44,079,008	1,131,772	3,257,388	48,468,168
UIUC	100,301,563	216,474,584	143,171,046	101,182,130	561,129,323	109,162,988	43,738,540	714,030,851
WIU	21,110,991	46,649,212	16,394,825	545,628	84,700,656	1,437,982	4,496,488	90,635,126
Total	347,608,135	803,888,696	418,569,044	183,231,214	1,753,297,088	164,009,146	104,757,474	2,022,063,709

2017-2018 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	1,660,482	6,220,425	4,281,498	148,088	12,310,494	493,652	1,288,086	14,092,232
EIU	1,615,936	5,216,872	2,228,695		9,061,503	153,897	159,699	9,375,100
GSU	1,075,218	3,222,407	1,549,944	278,432	6,126,001			6,126,001
ISU	10,051,827	20,952,400	3,635,373	1,055,761	35,695,361	724,332	860,250	37,279,943
NEIU	2,535,622	7,406,702	2,582,806		12,525,130	90,707	261,634	12,877,473
NIU	5,390,853	11,361,980	5,306,360	1,184,108	23,243,301	977,574	663,526	24,884,401
SIUC	2,783,040	11,563,151	4,771,528	1,804,096	20,921,815	1,496,428	1,246,504	23,664,747
SIUE	4,725,220	9,250,820	4,491,151	448,853	18,916,044	724,782	1,007,839	20,648,665
UIC	6,219,898	12,399,429	9,693,318	5,858,215	34,170,860	2,815,697	2,886,975	39,873,532
UIS	1,111,374	3,057,009	2,191,829	26,670	6,386,882	163,989	471,983	7,022,854
UIUC	25,510,549	55,057,820	36,413,909	25,734,511	142,716,789	27,764,350	11,124,395	181,605,534
WIU	2,845,524	6,287,779	2,209,830	73,544	11,416,677	193,823	606,070	12,216,570
Total	65,525,543	151,996,794	79,356,241	36,612,278	333,490,857	35,599,231	20,576,961	389,667,052
214 TOTAL - ALL COSTS								
CSU	6,615,502	24,782,705	17,057,851	589,997	49,046,056	1,147,110	2,818,213	53,011,378
EIU	11,827,639	38,184,227	16,312,646		66,324,513	1,126,432	1,168,899	68,619,844
GSU	8,497,557	25,467,017	12,249,368	2,200,477	48,414,419	248,279	993,116	49,655,814
ISU	58,401,593	121,734,460	21,121,703	6,134,022	207,391,778	4,208,413	4,998,093	216,598,284
NEIU	16,273,879	47,536,999	16,576,710		80,387,588	582,168	1,679,200	82,648,956
NIU	44,124,195	92,997,993	43,432,650	9,691,955	190,246,793	9,887,159	6,735,731	206,869,683
SIUC	18,769,303	77,987,640	32,178,501	12,166,576	141,102,020	10,091,689	8,406,269	159,599,978
SIUE	27,775,869	54,378,323	26,399,957	2,638,455	111,192,604	4,260,423	5,924,299	121,377,325
UIC	62,298,001	124,191,801	97,087,572	58,675,466	342,252,840	28,201,799	28,915,752	399,370,391
UIS	8,781,513	24,154,931	17,318,715	210,731	50,465,890	1,295,761	3,729,371	55,491,022
UIUC	125,812,112	271,532,404	179,584,955	126,916,641	703,846,112	136,927,338	54,862,935	895,636,385
WIU	23,956,515	52,936,991	18,604,655	619,172	96,117,333	1,631,805	5,102,558	102,851,696
Total	413,133,678	955,885,491	497,925,283	219,843,492	2,086,787,946	199,608,376	125,334,436	2,411,730,756

SECTION IV

ASSIGNMENT CATEGORY UNIT COSTS BY LEVEL FOR INSTRUCTION

2017-2018 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	170.20	163.87	188.41	309.72	173.87	170.20	163.87	188.41	309.72	173.87
EIU	115.16	153.67	271.75		164.76	115.16	153.67	271.75		164.76
GSU	153.95	153.95	153.95	153.95	153.95	153.95	153.95	153.95	153.95	153.95
ISU	61.98	100.57	165.68	191.05	90.68	61.98	100.57	165.68	191.05	90.68
NEIU	95.72	113.44	173.97		117.81	95.72	113.44	173.97		117.81
NIU	101.45	52.13	178.26	204.40	86.60	101.45	52.13	178.26	204.40	86.60
SIUC	65.61	99.70	186.53	301.62	111.68	65.61	99.70	186.53	301.62	111.68
SIUE	46.98	76.91	162.83	187.07	77.70	46.98	76.91	162.83	187.07	77.70
UIC	98.10	139.58	189.47	349.57	152.74	98.10	139.58	189.47	349.57	152.74
UIS	126.01	122.41	141.36	193.33	129.13	126.01	122.41	141.36	193.33	129.13
UIUC	87.23	116.68	154.75	219.86	124.62	87.23	116.68	154.75	219.86	124.62
WIU	94.69	136.31	224.03	146.35	133.16	94.69	136.31	224.03	146.35	133.16
Total	85.01	109.96	174.48	249.82	120.26	85.01	109.96	174.48	249.82	120.26
202 Indirect Salary Costs										
CSU	21.56	25.04	28.49	22.18	25.65	191.76	188.90	216.90	331.91	199.52
EIU	19.30	11.20	10.52		12.91	134.45	164.87	282.27		177.67
GSU	5.13	5.13	5.13	5.13	5.13	159.08	159.08	159.08	159.08	159.08
ISU	9.39	11.99	26.42	86.30	12.75	71.37	112.55	192.11	277.35	103.42
NEIU	4.68	6.27	10.63		6.51	100.41	119.71	184.59		124.32
NIU	26.49	23.19	20.06	12.89	23.06	127.94	75.31	198.32	217.29	109.66
SIUC	38.95	13.98	48.53	80.29	25.22	104.56	113.67	235.06	381.92	136.89
SIUE	25.13	15.59	56.48	19.71	23.43	72.11	92.50	219.32	206.77	101.13
UIC	18.47	24.33	30.32	65.48	26.78	116.57	163.90	219.79	415.05	179.52
UIS	9.58	13.34	19.50	27.34	14.55	135.59	135.75	160.86	220.67	143.68
UIUC	23.98	32.30	48.54	63.45	35.71	111.22	148.98	203.28	283.31	160.33
WIU	23.42	31.70	54.79	41.66	31.79	118.10	168.02	278.83	188.01	164.95
Total	20.42	21.46	35.95	59.98	25.42	105.43	131.42	210.43	309.80	145.67

2017-2018 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	2.40	2.07	1.15	2.37	1.82	194.15	190.97	218.05	334.28	201.34
EIU	2.07	4.50	7.16		4.40	136.52	169.38	289.44		182.07
GSU	1.83	1.83	1.83	1.83	1.83	160.91	160.91	160.91	160.91	160.91
ISU	25.48	28.34	28.81	31.90	27.30	96.85	140.89	220.92	309.25	130.73
NEIU	8.19	16.48	22.87		15.32	108.59	136.18	207.47		139.64
NIU	48.28	43.54	50.70	34.35	45.30	176.23	118.85	249.03	251.64	154.96
SIUC	12.92	19.77	45.58	68.24	23.52	117.49	133.44	280.64	450.15	160.42
SIUE	17.21	20.94	60.46	20.03	24.07	89.32	113.44	279.77	226.81	125.20
UIC	16.12	31.02	60.08	134.47	40.07	132.69	194.92	279.87	549.52	219.59
UIS	9.19	17.47	21.95	44.47	17.34	144.79	153.21	182.81	265.14	161.02
UIUC	23.36	47.97	92.67	150.71	58.48	134.58	196.95	295.95	434.01	218.81
WIU	6.82	8.47	16.10	16.71	8.89	124.93	176.49	294.92	204.72	173.84
Total	20.47	30.27	57.95	125.46	36.70	125.90	161.69	268.37	435.26	182.37
204 Departmental Overheads										
CSU	39.06	38.42	43.87	67.25	40.51	233.21	229.39	261.92	401.53	241.84
EIU	34.14	44.37	67.91		46.00	170.66	213.75	357.34		228.07
GSU	43.18	43.18	43.18	43.18	43.18	204.09	204.09	204.09	204.09	204.09
ISU	33.01	48.10	79.24	132.92	45.17	129.86	189.00	300.16	442.17	175.90
NEIU	61.52	78.18	118.58		79.88	170.11	214.37	326.04		219.53
NIU	14.07	9.49	19.88	20.09	12.37	190.30	128.34	268.90	271.72	167.33
SIUC	34.31	42.89	131.63	130.28	55.75	151.80	176.33	412.27	580.43	216.17
SIUE	30.82	32.01	61.56	19.75	34.74	120.14	145.45	341.34	246.56	159.94
UIC	37.35	48.07	85.50	129.53	58.56	170.04	242.99	365.37	679.05	278.15
UIS	27.00	31.17	41.03	74.89	33.52	171.79	184.38	223.84	340.04	194.54
UIUC	21.45	35.19	69.98	77.71	41.40	156.02	232.14	365.93	511.73	260.21
WIU	28.84	40.45	72.23	53.74	40.50	153.76	216.94	367.16	258.46	214.34
Total	29.49	38.90	71.27	88.30	43.91	155.39	200.59	339.65	523.55	226.28

2017-2018 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	58.13	57.18	65.29	100.09	60.28	291.35	286.57	327.21	501.62	302.13
EIU	8.95	12.11	21.95		13.04	179.61	225.85	379.30		241.11
GSU	20.72	20.72	20.72	20.72	20.72	224.81	224.81	224.81	224.81	224.81
ISU	8.56	21.78	27.58	47.24	17.32	138.42	210.78	327.74	489.41	193.22
NEIU	6.26	11.57	18.99		11.31	176.38	225.93	345.03		230.84
NIU	63.67	42.94	89.97	90.91	55.98	253.96	171.28	358.87	362.63	223.32
SIUC	11.56	14.66	25.18	42.08	16.40	163.36	190.99	437.45	622.51	232.56
SIUE	9.46	20.26	78.49	127.10	24.41	129.60	165.71	419.83	373.66	184.36
UIC	6.07	9.47	47.71	90.05	22.22	176.11	252.46	413.08	769.10	300.38
UIS	22.47	27.66	36.79	53.89	29.55	194.26	212.04	260.63	393.93	224.09
UIUC	16.90	30.32	58.03	52.99	33.46	172.92	262.46	423.96	564.71	293.68
WIU	10.96	18.70	36.31	40.17	18.37	164.72	235.64	403.47	298.63	232.72
Total	15.57	23.50	51.04	63.83	27.70	170.96	224.09	390.69	587.38	253.98
206 Subtotal, Departmental and College Costs										
CSU	291.35	286.57	327.21	501.62	302.13	291.35	286.57	327.21	501.62	302.13
EIU	179.61	225.85	379.30		241.11	179.61	225.85	379.30		241.11
GSU	224.81	224.81	224.81	224.81	224.81	224.81	224.81	224.81	224.81	224.81
ISU	138.42	210.78	327.74	489.41	193.22	138.42	210.78	327.74	489.41	193.22
NEIU	176.38	225.93	345.03		230.84	176.38	225.93	345.03		230.84
NIU	253.96	171.28	358.87	362.63	223.32	253.96	171.28	358.87	362.63	223.32
SIUC	163.36	190.99	437.45	622.51	232.56	163.36	190.99	437.45	622.51	232.56
SIUE	129.60	165.71	419.83	373.66	184.36	129.60	165.71	419.83	373.66	184.36
UIC	176.11	252.46	413.08	769.10	300.38	176.11	252.46	413.08	769.10	300.38
UIS	194.26	212.04	260.63	393.93	224.09	194.26	212.04	260.63	393.93	224.09
UIUC	172.92	262.46	423.96	564.71	293.68	172.92	262.46	423.96	564.71	293.68
WIU	164.72	235.64	403.47	298.63	232.72	164.72	235.64	403.47	298.63	232.72
Total	170.96	224.09	390.69	587.38	253.98	170.96	224.09	390.69	587.38	253.98

2017-2018 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	18.08	18.08	18.08	18.07	18.08	309.42	304.64	345.29	519.69	320.21
EIU	32.04	32.04	32.04		32.04	211.65	257.89	411.34		273.15
GSU	15.54	15.54	15.54	15.54	15.54	240.35	240.35	240.35	240.35	240.35
ISU	7.48	11.38	17.70	26.43	10.43	145.90	222.16	345.44	515.84	203.65
NEIU	32.28	32.28	32.28		32.28	208.66	258.22	377.32		263.12
NIU	29.40	29.40	29.40	29.40	29.40	283.36	200.67	388.27	392.03	252.71
SIUC	16.03	16.03	16.03	16.03	16.03	179.39	207.02	453.48	638.54	248.60
SIUE	15.15	15.15	15.15	15.15	15.15	144.74	180.85	434.98	388.80	199.50
UIC	15.90	15.90	15.90	15.90	15.90	192.01	268.36	428.98	785.00	316.28
UIS	64.86	64.86	64.86	64.86	64.86	259.12	276.90	325.49	458.79	288.95
UIUC	4.70	4.70	4.70	4.70	4.70	177.62	267.16	428.66	569.41	298.37
WIU	28.09	28.09	28.09	28.09	28.09	192.81	263.73	431.56	326.72	260.81
Total	14.26	16.97	16.94	10.64	15.88	185.22	241.05	407.62	598.02	269.86
208 Academic Support										
CSU	78.29	77.08	87.37	131.50	81.02	387.72	381.73	432.65	651.18	401.23
EIU	22.42	27.32	43.58		28.94	234.08	285.22	454.92		302.09
GSU	26.90	26.90	26.90	26.90	26.90	267.24	267.24	267.24	267.24	267.24
ISU	21.23	32.33	50.27	75.06	29.63	167.13	254.49	395.71	590.90	233.29
NEIU	19.98	24.73	36.13		25.20	228.64	282.94	413.45		288.32
NIU	40.31	28.54	55.23	55.76	35.95	323.66	229.22	443.50	447.79	288.66
SIUC	23.60	27.23	59.66	83.99	32.70	202.99	234.26	513.14	722.54	281.30
SIUE	15.32	19.14	46.05	41.16	21.12	160.07	200.00	481.02	429.96	220.62
UIC	8.98	12.55	20.07	36.72	14.80	200.99	280.91	449.04	821.72	331.07
UIS	28.69	30.66	36.04	50.79	31.99	287.81	307.56	361.52	509.59	320.94
UIUC	10.56	15.89	25.50	33.87	17.75	188.18	283.05	454.15	603.28	316.12
WIU	19.18	26.23	42.93	32.50	25.94	211.99	289.97	474.48	359.22	286.75
Total	17.16	23.12	34.98	39.84	24.17	202.37	264.18	442.61	637.86	294.03

2017-2018 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	55.46	55.46	55.46	55.43	55.46	443.18	437.19	488.12	706.61	456.69
EIU	23.51	23.51	23.51		23.51	257.59	308.72	478.42		325.60
GSU	12.33	12.33	12.33	12.33	12.33	279.57	279.57	279.57	279.57	279.57
ISU	9.13	9.13	9.13	9.13	9.13	176.25	263.62	404.84	600.03	242.41
NEIU	15.37	15.37	15.37		15.37	244.01	298.31	428.81		303.69
NIU	16.93	16.93	16.93	16.93	16.93	340.60	246.15	460.43	464.73	305.60
SIUC	16.09	16.09	16.09	16.09	16.09	219.07	250.34	529.22	738.62	297.38
SIUE	9.54	9.54	9.54	9.54	9.54	169.60	209.53	490.56	439.50	230.16
UIC	11.63	11.63	11.63	11.63	11.63	212.61	292.54	460.67	833.35	342.70
UIS	34.52	34.52	34.52	34.52	34.52	322.33	342.08	396.04	544.11	355.46
UIUC	6.84	6.84	6.84	6.84	6.84	195.03	289.89	461.00	610.12	322.96
WIU	19.33	19.33	19.33	19.33	19.33	231.32	309.29	493.81	378.55	306.08
Total	11.63	13.14	13.57	9.48	12.60	214.00	277.31	456.18	647.35	306.63
210 Independent Operations										
CSU						443.18	437.19	488.12	706.61	456.69
EIU						257.59	308.72	478.42		325.60
GSU						279.57	279.57	279.57	279.57	279.57
NEIU						244.01	298.31	428.81		303.69
NIU						340.60	246.15	460.43	464.73	305.60
SIUC						219.07	250.34	529.22	738.62	297.38
SIUE						169.60	209.53	490.56	439.50	230.16
WIU						231.32	309.29	493.81	378.55	306.08
Total						245.32	266.58	461.92	525.78	295.70

2017-2018 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	70.08	69.13	77.19	111.74	72.22	513.26	506.32	565.30	818.35	528.90
EIU	38.02	45.57	70.62		48.06	295.61	354.29	549.04		373.66
GSU	100.21	100.21	100.21	100.21	100.21	379.78	379.78	379.78	379.78	379.78
ISU	47.36	70.83	108.77	161.22	65.13	223.61	334.44	513.61	761.24	307.54
NEIU	57.23	69.97	100.58		71.23	301.24	368.28	529.39		374.91
NIU	77.27	55.84	104.45	105.43	69.33	417.87	301.99	564.88	570.15	374.92
SIUC	30.60	34.96	73.92	103.17	41.54	249.67	285.31	603.15	841.79	338.92
SIUE	24.78	30.61	71.67	64.21	33.63	194.38	240.15	562.23	503.70	263.78
UIC	33.50	46.10	72.59	131.32	54.00	246.12	338.64	533.26	964.66	396.70
UIS	72.73	77.19	89.37	122.78	80.21	395.06	419.27	485.41	666.89	435.67
UIUC	38.00	56.49	89.83	118.88	62.93	233.03	346.38	550.83	729.00	385.89
WIU	33.51	44.80	71.53	54.83	44.33	264.83	354.09	565.34	433.38	350.41
Total	41.91	53.94	85.47	119.53	58.88	255.92	331.25	541.64	766.87	365.51
212 Subtotal with University Overheads										
CSU	513.26	506.32	565.30	818.35	528.90	513.26	506.32	565.30	818.35	528.90
EIU	295.61	354.29	549.04		373.66	295.61	354.29	549.04		373.66
GSU	379.78	379.78	379.78	379.78	379.78	379.78	379.78	379.78	379.78	379.78
ISU	223.61	334.44	513.61	761.24	307.54	223.61	334.44	513.61	761.24	307.54
NEIU	301.24	368.28	529.39		374.91	301.24	368.28	529.39		374.91
NIU	417.87	301.99	564.88	570.15	374.92	417.87	301.99	564.88	570.15	374.92
SIUC	249.67	285.31	603.15	841.79	338.92	249.67	285.31	603.15	841.79	338.92
SIUE	194.38	240.15	562.23	503.70	263.78	194.38	240.15	562.23	503.70	263.78
UIC	246.12	338.64	533.26	964.66	396.70	246.12	338.64	533.26	964.66	396.70
UIS	395.06	419.27	485.41	666.89	435.67	395.06	419.27	485.41	666.89	435.67
UIUC	233.03	346.38	550.83	729.00	385.89	233.03	346.38	550.83	729.00	385.89
WIU	264.83	354.09	565.34	433.38	350.41	264.83	354.09	565.34	433.38	350.41
Total	255.92	331.25	541.64	766.87	365.51	255.92	331.25	541.64	766.87	365.51

2017-2018 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	172.00	169.67	189.44	274.24	177.24	685.26	676.00	754.74	1,092.59	706.15	
EIU	46.78	56.06	86.88		59.13	342.38	410.35	635.92		432.79	
GSU	55.02	55.02	55.02	55.02	55.02	434.79	434.79	434.79	434.79	434.79	
ISU	46.49	69.53	106.78	158.26	63.94	270.10	403.97	620.39	919.51	371.48	
NEIU	55.60	67.97	97.71		69.20	356.84	436.25	627.10		444.11	
NIU	58.16	42.03	78.62	79.35	52.18	476.03	344.02	643.50	649.51	427.11	
SIUC	43.47	49.67	105.01	146.56	59.00	293.14	334.97	708.15	988.35	397.92	
SIUE	39.85	49.23	115.25	103.26	54.07	234.23	289.37	677.48	606.96	317.86	
UIC	27.30	37.56	59.15	107.00	44.00	273.42	376.20	592.41	1,071.66	440.70	
UIS	57.24	60.75	70.33	96.63	63.13	452.31	480.02	555.75	763.52	498.80	
UIUC	59.27	88.10	140.10	185.41	98.15	292.30	434.48	690.92	914.42	484.04	
WIU	35.70	47.73	76.20	58.41	47.23	300.52	401.82	641.54	491.80	397.64	
	Total	48.24	62.63	102.69	153.23	69.52	304.16	393.89	644.33	920.11	435.04
214 TOTAL - ALL COSTS											
CSU	685.26	676.00	754.74	1,092.59	706.15	685.26	676.00	754.74	1,092.59	706.15	
EIU	342.38	410.35	635.92		432.79	342.38	410.35	635.92		432.79	
GSU	434.79	434.79	434.79	434.79	434.79	434.79	434.79	434.79	434.79	434.79	
ISU	270.10	403.97	620.39	919.51	371.48	270.10	403.97	620.39	919.51	371.48	
NEIU	356.84	436.25	627.10		444.11	356.84	436.25	627.10		444.11	
NIU	476.03	344.02	643.50	649.51	427.11	476.03	344.02	643.50	649.51	427.11	
SIUC	293.14	334.97	708.15	988.35	397.92	293.14	334.97	708.15	988.35	397.92	
SIUE	234.23	289.37	677.48	606.96	317.86	234.23	289.37	677.48	606.96	317.86	
UIC	273.42	376.20	592.41	1,071.66	440.70	273.42	376.20	592.41	1,071.66	440.70	
UIS	452.31	480.02	555.75	763.52	498.80	452.31	480.02	555.75	763.52	498.80	
UIUC	292.30	434.48	690.92	914.42	484.04	292.30	434.48	690.92	914.42	484.04	
	Total	304.16	393.89	644.33	920.11	435.04	304.16	393.89	644.33	920.11	435.04

SECTION V

ASSIGNMENT CATEGORY COSTS FOR INSTRUCTION BY DISCIPLINE AND LEVEL

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Less Phys. Plant	Dept Less Phys. Plant	College	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.
Lower Division																	
ISU	2,175	117,129	286,555	464,122	560,612		53.85	131.75	213.39	257.75	0.80	1.04	1.17	1.15	20.9	51.1	82.8
SIUC	1,292	120,054	242,620	359,542	419,867		92.92	187.79	278.28	324.97	1.38	1.49	1.53	1.45	28.6	57.8	85.6
UIUC	14,504	942,836	1,699,678	2,356,505	2,955,855		65.01	117.19	162.47	203.80	0.96	0.93	0.89	0.91	31.9	57.5	79.7
WIU	967	99,066	164,552	262,711	298,120		102.45	170.17	271.68	308.29	1.52	1.35	1.49	1.38	33.2	55.2	88.1
Total	18,938	1,279,085	2,393,405	3,442,880	4,234,454	Average	67.54	126.38	181.80	223.60							
Upper Division																	
ISU	11,220	839,305	1,887,192	3,020,668	3,648,659		74.80	168.20	269.22	325.19	0.76	0.95	1.05	1.05	23.0	51.7	82.8
SIUC	8,114	995,796	1,586,070	2,350,492	2,752,700		122.73	195.47	289.68	339.25	1.24	1.11	1.13	1.09	36.2	57.6	85.4
UIUC	24,404	2,416,480	4,167,154	5,619,957	7,049,328		99.02	170.76	230.29	288.86	1.00	0.97	0.90	0.93	34.3	59.1	79.7
WIU	4,461	520,805	865,070	1,345,326	1,526,660		116.75	193.92	301.57	342.22	1.18	1.10	1.18	1.10	34.1	56.7	88.1
Total	48,199	4,772,386	8,505,486	12,336,443	14,977,347	Average	99.01	176.47	255.95	310.74							
Graduate I																	
ISU	161	23,081	46,145	72,547	87,629		143.36	286.61	450.60	544.28	0.72	0.81	0.96	0.95	26.3	52.7	82.8
SIUC	668	408,328	652,900	865,244	1,014,121		611.27	977.40	1,295.28	1,518.15	3.05	2.76	2.76	2.64	40.3	64.4	85.3
UIUC	4,709	677,973	1,258,508	1,659,678	2,081,797		143.97	267.26	352.45	442.09	0.72	0.76	0.75	0.77	32.6	60.5	79.7
WIU	3	1,072	1,780	2,412	2,737		357.33	593.33	804.00	912.33	1.78	1.68	1.71	1.59	39.2	65.0	88.1
Total	5,541	1,110,454	1,959,333	2,599,881	3,186,284	Average	200.41	353.61	469.21	575.04							
Graduate II																	
SIUC	324	280,825	383,530	507,278	595,563		866.74	1,183.73	1,565.67	1,838.16	4.06	3.27	3.29	3.12	47.2	64.4	85.2
UIUC	4,498	748,894	1,361,702	1,787,334	2,241,922		166.49	302.73	397.36	498.43	0.78	0.84	0.84	0.85	33.4	60.7	79.7
Total	4,822	1,029,719	1,745,232	2,294,612	2,837,485	Average	213.55	361.93	475.86	588.45							
Total All Levels																	
ISU	13,556	979,515	2,219,892	3,557,337	4,296,900		72.26	163.76	262.42	316.97	0.68	0.87	0.98	0.97	22.8	51.7	82.8
SIUC	10,398	1,805,003	2,865,120	4,082,556	4,782,251		173.59	275.55	392.63	459.92	1.64	1.46	1.47	1.41	37.7	59.9	85.4
UIUC	48,115	4,786,183	8,487,042	11,423,474	14,328,902		99.47	176.39	237.42	297.81	0.94	0.94	0.89	0.91	33.4	59.2	79.7
WIU	5,431	620,943	1,031,402	1,610,449	1,827,517		114.33	189.91	296.53	336.50	1.08	1.01	1.11	1.03	34.0	56.4	88.1
Total	77,500	8,191,644	14,603,456	20,673,816	25,235,570	Average	105.70	188.43	266.76	325.62							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
NEIU	318	36,768	84,133	133,732	158,415		115.62	264.57	420.54	498.16	1.46	1.40	1.51	1.48	23.2	53.1	84.4	
NIU	67	4,488	8,333	15,831	18,034		66.99	124.37	236.28	269.16	0.84	0.66	0.85	0.80	24.9	46.2	87.8	
SIUC	480	29,387	57,871	93,357	109,610		61.22	120.56	194.49	228.35	0.77	0.64	0.70	0.68	26.8	52.8	85.2	
SIUE	192	11,495	140,322	183,631	221,274		59.87	730.84	956.41	1,152.47	0.75	3.86	3.44	3.43	5.2	63.4	83.0	
UIS	188	22,812	44,681	85,381	97,752		121.34	237.66	454.15	519.96	1.53	1.26	1.63	1.55	23.3	45.7	87.3	
UIUC	1,659	128,766	223,604	306,495	384,449		77.62	134.78	184.75	231.74	0.98	0.71	0.66	0.69	33.5	58.2	79.7	
WIU	59	1,260	2,093	6,025	6,837		21.36	35.47	102.12	115.88	0.27	0.19	0.37	0.34	18.4	30.6	88.1	
Total	2,963	234,976	561,037	824,452	996,371	Average	79.30	189.35	278.25	336.27								
Upper Division																		
NEIU	785	82,367	168,630	277,291	328,470		104.93	214.82	353.24	418.43	1.28	1.42	1.52	1.49	25.1	51.3	84.4	
NIU	875	25,417	60,972	139,668	159,107		29.05	69.68	159.62	181.84	0.36	0.46	0.69	0.65	16.0	38.3	87.8	
SIUC	3,644	266,217	416,195	678,890	797,084		73.06	114.21	186.30	218.74	0.89	0.76	0.80	0.78	33.4	52.2	85.2	
SIUE	620	62,460	158,164	219,138	264,060		100.74	255.10	353.45	425.90	1.23	1.69	1.52	1.52	23.7	59.9	83.0	
UIS	833	85,164	168,203	337,780	386,723		102.24	201.92	405.50	464.25	1.25	1.34	1.74	1.66	22.0	43.5	87.3	
UIUC	5,387	484,499	891,859	1,205,106	1,511,611		89.94	165.56	223.71	280.60	1.10	1.10	0.96	1.00	32.1	59.0	79.7	
WIU	347	14,203	23,592	49,644	56,336		40.93	67.99	143.07	162.35	0.50	0.45	0.61	0.58	25.2	41.9	88.1	
Total	12,491	1,020,327	1,887,615	2,907,517	3,503,391	Average	81.68	151.12	232.77	280.47								
Graduate I																		
NEIU	18	1,360	2,604	4,650	5,508		75.56	144.67	258.33	306.00	0.52	0.48	0.57	0.57	24.7	47.3	84.4	
NIU	3	220	400	746	850		73.33	133.33	248.67	283.33	0.51	0.44	0.55	0.53	25.9	47.1	87.8	
SIUC	192	41,210	71,727	99,992	117,401		214.64	373.58	520.79	611.46	1.49	1.23	1.16	1.13	35.1	61.1	85.2	
SIUE	374	95,329	245,767	322,742	388,902		254.89	657.13	862.95	1,039.84	1.77	2.17	1.92	1.93	24.5	63.2	83.0	
UIS	1,052	124,203	257,043	487,325	557,937		118.06	244.34	463.24	530.36	0.82	0.81	1.03	0.98	22.3	46.1	87.3	
UIUC	1,444	182,256	358,855	474,676	595,404		126.22	248.51	328.72	412.33	0.88	0.82	0.73	0.76	30.6	60.3	79.7	
WIU	8	268	445	1,021	1,159		33.50	55.63	127.63	144.88	0.23	0.18	0.28	0.27	23.1	38.4	88.1	
Total	3,091	444,846	936,841	1,391,152	1,667,161	Average	143.92	303.09	450.07	539.36								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Graduate II																		
SIUC	93	19,831	31,619	44,404	52,135	213.24	339.99	477.46	560.59	1.24	1.11	1.18	1.12	38.0	60.6	85.2		
UIS	4	505	761	1,558	1,784	126.25	190.25	389.50	446.00	0.74	0.62	0.97	0.89	28.3	42.7	87.3		
UIUC	1,091	183,600	329,974	433,130	543,292	168.29	302.45	397.00	497.98	0.98	0.99	0.98	0.99	33.8	60.7	79.7		
Total	1,188	203,936	362,354	479,092	597,211	Average	171.66	305.01	403.28	502.70								
Total All Levels																		
NEIU	1,121	120,495	255,367	415,673	492,393	107.49	227.80	370.81	439.24	1.11	1.20	1.31	1.28	24.5	51.9	84.4		
NIU	945	30,125	69,705	156,245	177,991	31.88	73.76	165.34	188.35	0.33	0.39	0.58	0.55	16.9	39.2	87.8		
SIUC	4,409	356,645	577,412	916,643	1,076,230	80.89	130.96	207.90	244.10	0.84	0.69	0.73	0.71	33.1	53.7	85.2		
SIUE	1,186	169,284	544,253	725,511	874,236	142.74	458.90	611.73	737.13	1.48	2.42	2.15	2.15	19.4	62.3	83.0		
UIS	2,077	232,684	470,688	912,044	1,044,196	112.03	226.62	439.12	502.74	1.16	1.19	1.55	1.47	22.3	45.1	87.3		
UIUC	9,581	979,121	1,804,292	2,419,407	3,034,756	102.19	188.32	252.52	316.75	1.06	0.99	0.89	0.92	32.3	59.5	79.7		
WIU	414	15,731	26,130	56,690	64,332	38.00	63.12	136.93	155.39	0.39	0.33	0.48	0.45	24.5	40.6	88.1		
Total	19,733	1,904,085	3,747,847	5,602,213	6,764,134	Average	96.49	189.93	283.90	342.78								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot		Instr	Total	Subtot	Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																		
SIUC	603	56,317	170,140	243,441	286,114	93.39	282.16	403.72	474.48	0.87	0.82	0.90	0.91	19.7	59.5	85.1		
UIC	4,675	566,344	2,016,675	2,596,650	2,884,657	121.14	431.37	555.43	617.04	1.13	1.25	1.24	1.18	19.6	69.9	90.0		
UIUC	4,502	429,607	1,178,568	1,555,557	1,951,195	95.43	261.79	345.53	433.41	0.89	0.76	0.77	0.83	22.0	60.4	79.7		
Total	9,780	1,052,268	3,365,383	4,395,648	5,121,966	Average	107.59	344.11	449.45	523.72								
Upper Division																		
SIUC	3,276	403,818	670,455	988,260	1,157,762	123.27	204.66	301.67	353.41	0.99	0.62	0.70	0.69	34.9	57.9	85.4		
UIC	5,713	862,949	2,606,935	3,345,854	3,716,959	151.05	456.32	585.66	650.61	1.22	1.39	1.36	1.27	23.2	70.1	90.0		
UIUC	9,165	983,166	2,667,968	3,506,877	4,398,811	107.27	291.10	382.64	479.96	0.87	0.89	0.89	0.94	22.4	60.7	79.7		
Total	18,154	2,249,933	5,945,358	7,840,991	9,273,532	Average	123.94	327.50	431.92	510.83								
Graduate I																		
SIUC	1,580	275,611	479,530	677,960	794,704	174.44	303.50	429.09	502.98	1.16	0.72	0.79	0.79	34.7	60.3	85.3		
UIC	10,287	1,608,733	4,710,027	6,043,912	6,714,271	156.39	457.86	587.53	652.69	1.04	1.09	1.08	1.03	24.0	70.1	90.0		
UIUC	8,100	1,110,206	3,181,170	4,141,509	5,194,854	137.06	392.74	511.30	641.34	0.91	0.94	0.94	1.01	21.4	61.2	79.7		
Total	19,967	2,994,550	8,370,727	10,863,381	12,703,829	Average	149.97	419.23	544.07	636.24								
Graduate II																		
UIC	814	206,079	860,889	1,069,805	1,188,462	253.17	1,057.60	1,314.26	1,460.03	1.22	1.38	1.37	1.31	17.3	72.4	90.0		
UIUC	891	148,146	441,138	571,030	716,265	166.27	495.10	640.89	803.89	0.80	0.65	0.67	0.72	20.7	61.6	79.7		
Total	1,705	354,225	1,302,027	1,640,835	1,904,727	Average	207.76	763.65	962.37	1,117.14								
Total All Levels																		
SIUC	5,459	735,746	1,320,125	1,909,661	2,238,580	134.78	241.83	349.82	410.07	1.01	0.63	0.70	0.70	32.9	59.0	85.3		
UIC	21,489	3,244,105	10,194,526	13,056,221	14,504,349	150.97	474.41	607.58	674.97	1.13	1.24	1.22	1.15	22.4	70.3	90.0		
UIUC	22,658	2,671,125	7,468,844	9,774,973	12,261,125	117.89	329.63	431.41	541.14	0.88	0.86	0.86	0.93	21.8	60.9	79.7		
Total	49,606	6,650,976	18,983,495	24,740,855	29,004,054	Average	134.08	382.69	498.75	584.69								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	225	29,156	52,356	96,328	128,609	129.58	232.69	428.12	571.60	0.96	0.75	1.01	1.14	22.7	40.7	74.9	
EIU	690	50,634	94,913	167,135	193,583	73.38	137.56	242.22	280.56	0.55	0.44	0.57	0.56	26.2	49.0	86.3	
GSU	6	876	1,279	2,160	2,473	146.00	213.17	360.00	412.17	1.09	0.69	0.85	0.82	35.4	51.7	87.3	
ISU	473	22,808	62,424	101,096	122,114	48.22	131.97	213.73	258.17	0.36	0.43	0.50	0.51	18.7	51.1	82.8	
NEIU	870	86,196	212,743	342,289	405,464	99.08	244.53	393.44	466.05	0.74	0.79	0.92	0.93	21.3	52.5	84.4	
NIU	561	46,466	110,501	189,619	216,010	82.83	196.97	338.00	385.04	0.62	0.64	0.79	0.77	21.5	51.2	87.8	
SIUC	452	49,370	99,819	146,352	171,832	109.23	220.84	323.79	380.16	0.81	0.71	0.76	0.76	28.7	58.1	85.2	
UIC	6,345	1,002,487	2,148,302	2,810,793	3,122,553	158.00	338.58	442.99	492.13	1.18	1.09	1.04	0.98	32.1	68.8	90.0	
UIS	434	41,355	79,794	165,311	189,264	95.29	183.86	380.90	436.09	0.71	0.59	0.89	0.87	21.9	42.2	87.3	
UIUC	4,958	748,923	2,040,887	2,653,626	3,328,545	151.05	411.64	535.22	671.35	1.12	1.33	1.26	1.34	22.5	61.3	79.7	
WIU	1,386	125,113	179,505	305,622	346,817	90.27	129.51	220.51	250.23	0.67	0.42	0.52	0.50	36.1	51.8	88.1	
Total	16,400	2,203,384	5,082,523	6,980,331	8,227,264	Average	134.35	309.91	425.63	501.66							
Upper Division																	
CSU	732	94,868	170,359	313,437	418,473	129.60	232.73	428.19	571.68	0.80	0.65	0.86	0.98	22.7	40.7	74.9	
EIU	371	55,539	107,073	160,991	186,466	149.70	288.61	433.94	502.60	0.93	0.80	0.88	0.86	29.8	57.4	86.3	
GSU	34	5,192	7,581	12,807	14,663	152.71	222.97	376.68	431.26	0.95	0.62	0.76	0.74	35.4	51.7	87.3	
ISU	526	32,875	86,811	139,064	167,975	62.50	165.04	264.38	319.34	0.39	0.46	0.53	0.55	19.6	51.7	82.8	
NEIU	1,687	219,082	550,388	850,224	1,007,147	129.86	326.25	503.99	597.00	0.81	0.91	1.02	1.02	21.8	54.6	84.4	
NIU	1,097	46,945	152,791	282,101	321,363	42.79	139.28	257.16	292.95	0.27	0.39	0.52	0.50	14.6	47.5	87.8	
SIUC	767	118,652	232,276	329,449	386,806	154.70	302.84	429.53	504.31	0.96	0.84	0.87	0.86	30.7	60.0	85.2	
UIC	7,317	1,417,632	2,813,064	3,648,112	4,052,742	193.74	384.46	498.58	553.88	1.20	1.07	1.01	0.95	35.0	69.4	90.0	
UIS	826	76,116	171,843	341,820	391,348	92.15	208.04	413.83	473.79	0.57	0.58	0.84	0.81	19.4	43.9	87.3	
UIUC	4,570	820,640	2,341,479	3,028,672	3,798,979	179.57	512.36	662.73	831.29	1.11	1.43	1.34	1.43	21.6	61.6	79.7	
WIU	1,560	253,226	363,312	546,988	620,716	162.32	232.89	350.63	397.89	1.01	0.65	0.71	0.68	40.8	58.5	88.1	
Total	19,487	3,140,767	6,996,977	9,653,665	11,366,678	Average	161.17	359.06	495.39	583.30							

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal	Dept and College	Instruction	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																	
CSU	6	774	1,390	2,557	3,413	129.00	231.67	426.17	568.83	0.40	0.36	0.50	0.58	22.7	40.7	74.9	
ISU	72	3,529	11,927	19,103	23,074	49.01	165.65	265.32	320.47	0.15	0.25	0.31	0.33	15.3	51.7	82.8	
NEIU	486	70,656	177,844	271,026	321,048	145.38	365.93	557.67	660.59	0.45	0.56	0.66	0.68	22.0	55.4	84.4	
NIU	45	3,174	8,067	14,094	16,056	70.53	179.27	313.20	356.80	0.22	0.28	0.37	0.37	19.8	50.2	87.8	
SIUC	27	13,222	32,291	42,694	50,127	489.70	1,195.96	1,581.26	1,856.56	1.52	1.84	1.86	1.90	26.4	64.4	85.2	
UIC	1,127	486,261	888,471	1,113,468	1,236,968	431.46	788.35	987.99	1,097.58	1.34	1.21	1.16	1.13	39.3	71.8	90.0	
UIS	24	2,373	6,074	11,405	13,058	98.88	253.08	475.21	544.08	0.31	0.39	0.56	0.56	18.2	46.5	87.3	
UIUC	257	73,760	204,993	263,136	330,062	287.00	797.64	1,023.88	1,284.29	0.89	1.23	1.21	1.32	22.3	62.1	79.7	
WIU	33	13,990	20,072	27,162	30,823	423.94	608.24	823.09	934.03	1.32	0.94	0.97	0.96	45.4	65.1	88.1	
Total	2,077	667,739	1,351,129	1,764,645	2,024,629	Average	321.49	650.52	849.61	974.79							
Graduate II																	
ISU	15	1,314	3,506	5,544	6,697	87.60	233.73	369.60	446.47	0.21	0.29	0.36	0.38	19.6	52.4	82.8	
NIU	18	826	2,588	4,742	5,402	45.89	143.78	263.44	300.11	0.11	0.18	0.26	0.25	15.3	47.9	87.8	
SIUC	14	2,937	12,595	16,788	19,711	209.79	899.64	1,199.14	1,407.93	0.50	1.12	1.18	1.20	14.9	63.9	85.2	
UIC	775	373,010	633,548	793,049	881,010	481.30	817.48	1,023.29	1,136.79	1.14	1.02	1.01	0.96	42.3	71.9	90.0	
UIUC	360	122,548	298,103	382,459	479,734	340.41	828.06	1,062.39	1,332.59	0.80	1.03	1.04	1.13	25.5	62.1	79.7	
Total	1,182	500,635	950,340	1,202,582	1,392,554	Average	423.55	804.01	1,017.41	1,178.13							
Total All Levels																	
CSU	963	124,798	224,105	412,322	550,495	129.59	232.72	428.16	571.65	0.78	0.63	0.86	0.97	22.7	40.7	74.9	
EIU	1,061	106,173	201,986	328,126	380,049	100.07	190.37	309.26	358.20	0.60	0.52	0.62	0.61	27.9	53.1	86.3	
GSU	40	6,068	8,860	14,967	17,136	151.70	221.50	374.18	428.40	0.91	0.60	0.75	0.73	35.4	51.7	87.3	
ISU	1,086	60,526	164,668	264,807	319,860	55.73	151.63	243.84	294.53	0.34	0.41	0.49	0.50	18.9	51.5	82.8	
NEIU	3,043	375,934	940,975	1,463,539	1,733,659	123.54	309.23	480.95	569.72	0.74	0.84	0.96	0.97	21.7	54.3	84.4	
NIU	1,721	97,411	273,947	490,556	558,831	56.60	159.18	285.04	324.71	0.34	0.43	0.57	0.55	17.4	49.0	87.8	
SIUC	1,260	184,181	376,981	535,283	628,476	146.18	299.19	424.83	498.79	0.88	0.81	0.85	0.85	29.3	60.0	85.2	
UIC	15,564	3,279,390	6,483,385	8,365,422	9,293,273	210.70	416.56	537.49	597.10	1.27	1.13	1.07	1.02	35.3	69.8	90.0	
UIS	1,284	119,844	257,711	518,536	593,670	93.34	200.71	403.84	462.36	0.56	0.55	0.81	0.79	20.2	43.4	87.3	
UIUC	10,145	1,765,871	4,885,462	6,327,893	7,937,320	174.06	481.56	623.74	782.39	1.05	1.31	1.25	1.33	22.2	61.6	79.7	
WIU	2,979	392,329	562,889	879,772	998,356	131.70	188.95	295.32	335.13	0.79	0.51	0.59	0.57	39.3	56.4	88.1	
Total	39,146	6,512,525	14,380,969	19,601,223	23,011,125	Average	166.37	367.37	500.72	587.83							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot		Instr	Total			
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
Lower Division																		
CSU	777	85,603	163,930	308,192		411,471	110.17	210.98	396.64	529.56	1.33	1.02	1.29	1.47	20.8	39.8	74.9	
EIU	1,771	132,038	253,759	441,862		511,783	74.56	143.29	249.50	288.98	0.90	0.69	0.81	0.80	25.8	49.6	86.3	
GSU	1,378	212,137	309,777	523,316		599,124	153.95	224.80	379.76	434.78	1.86	1.09	1.23	1.20	35.4	51.7	87.3	
ISU	2,535	122,571	318,681	517,499		625,086	48.35	125.71	204.14	246.58	0.58	0.61	0.66	0.68	19.6	51.0	82.8	
NEIU	426	43,051	72,605	124,904		147,957	101.06	170.43	293.20	347.32	1.22	0.83	0.95	0.96	29.1	49.1	84.4	
NIU	1,926	186,437	656,835	1,039,827		1,184,548	96.80	341.04	539.89	615.03	1.17	1.65	1.75	1.70	15.7	55.5	87.8	
SIUE	912	52,057	118,090	177,145		213,458	57.08	129.48	194.24	234.05	0.69	0.63	0.63	0.65	24.4	55.3	83.0	
UIC	6,408	400,170	1,481,843	2,005,286		2,227,702	62.45	231.25	312.93	347.64	0.75	1.12	1.02	0.96	18.0	66.5	90.0	
UIS	471	64,371	115,174	218,309		249,941	136.67	244.53	463.50	530.66	1.65	1.18	1.51	1.47	25.8	46.1	87.3	
UIUC	5,553	507,653	1,172,323	1,562,497		1,959,900	91.42	211.12	281.38	352.94	1.11	1.02	0.91	0.98	25.9	59.8	79.7	
WIU	1,423	144,544	207,101	342,488		388,652	101.58	145.54	240.68	273.12	1.23	0.70	0.78	0.76	37.2	53.3	88.1	
Total	23,580	1,950,632	4,870,118	7,261,325		8,519,622	Average	82.72	206.54	307.94	361.31							
Upper Division																		
CSU	5,745	722,358	1,357,668	2,489,923		3,324,323	125.74	236.32	433.41	578.65	1.24	1.06	1.28	1.43	21.7	40.8	74.9	
EIU	8,028	813,184	1,625,433	2,606,006		3,018,390	101.29	202.47	324.61	375.98	1.00	0.91	0.96	0.93	26.9	53.9	86.3	
GSU	8,212	1,264,256	1,846,155	3,118,763		3,570,555	153.95	224.81	379.78	434.80	1.52	1.01	1.12	1.08	35.4	51.7	87.3	
ISU	17,295	2,209,610	4,372,233	6,897,534		8,331,518	127.76	252.80	398.82	481.73	1.26	1.14	1.17	1.19	26.5	52.5	82.8	
NEIU	7,857	763,707	1,441,300	2,441,925		2,892,622	97.20	183.44	310.80	368.16	0.96	0.82	0.91	0.91	26.4	49.8	84.4	
NIU	10,716	303,769	2,477,631	4,136,168		4,711,834	28.35	231.21	385.98	439.70	0.28	1.04	1.14	1.09	6.4	52.6	87.8	
SIUE	10,347	613,507	1,325,314	1,991,425		2,399,653	59.29	128.09	192.46	231.92	0.58	0.58	0.57	0.57	25.6	55.2	83.0	
UIC	20,450	1,569,140	4,153,876	5,702,570		6,335,069	76.73	203.12	278.85	309.78	0.76	0.91	0.82	0.77	24.8	65.6	90.0	
UIS	6,220	888,141	1,623,540	3,022,587		3,460,548	142.79	261.02	485.95	556.36	1.41	1.17	1.43	1.38	25.7	46.9	87.3	
UIUC	29,353	3,087,048	7,717,528	10,184,346		12,774,617	105.17	262.92	346.96	435.21	1.04	1.18	1.02	1.08	24.2	60.4	79.7	
WIU	10,560	1,433,350	2,053,684	3,192,069		3,622,323	135.73	194.48	302.28	343.02	1.34	0.87	0.89	0.85	39.6	56.7	88.1	
Total	134,783	13,668,070	29,994,362	45,783,316		54,441,452	Average	101.41	222.54	339.68	403.92							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	21	2,937	5,408	9,738	13,001		139.86	257.52	463.71	619.10	1.32	0.84	1.12	1.23	22.6	41.6	74.9	
EIU	1,546	464,428	845,932	1,178,218	1,364,663		300.41	547.17	762.11	882.71	2.82	1.79	1.83	1.75	34.0	62.0	86.3	
GSU	1,624	250,025	365,104	616,781	706,129		153.96	224.82	379.79	434.81	1.45	0.74	0.91	0.86	35.4	51.7	87.3	
ISU	1,605	252,999	437,105	688,130	831,191		157.63	272.34	428.74	517.88	1.48	0.89	1.03	1.03	30.4	52.6	82.8	
NEIU	2,091	314,156	588,633	927,268	1,098,411		150.24	281.51	443.46	525.30	1.41	0.92	1.07	1.04	28.6	53.6	84.4	
NIU	402	25,927	76,618	132,283	150,694		64.50	190.59	329.06	374.86	0.61	0.62	0.79	0.74	17.2	50.8	87.8	
SIUE	1,392	207,099	446,493	607,829	732,430		148.78	320.76	436.66	526.17	1.40	1.05	1.05	1.04	28.3	61.0	83.0	
UIC	7,809	916,656	2,650,141	3,466,795	3,851,314		117.38	339.37	443.95	493.19	1.10	1.11	1.07	0.98	23.8	68.8	90.0	
UIS	1,522	283,617	467,286	834,926	955,903		186.34	307.02	548.57	628.06	1.75	1.00	1.32	1.25	29.7	48.9	87.3	
UIUC	36,256	2,961,014	10,720,537	14,083,412	17,665,366		81.67	295.69	388.44	487.24	0.77	0.97	0.93	0.97	16.8	60.7	79.7	
WIU	897	187,502	268,650	389,722	442,253		209.03	299.50	434.47	493.04	1.97	0.98	1.05	0.98	42.4	60.7	88.1	
Total	55,165	5,866,360	16,871,907	22,935,102	27,811,355	Average	106.34	305.84	415.75	504.15								
Graduate II																		
SIUE	21	2,520	4,676	6,559	7,903		120.00	222.67	312.33	376.33	0.38	0.19	0.21	0.21	31.9	59.2	83.0	
UIC	359	109,127	407,108	505,054	561,072		303.97	1,134.01	1,406.84	1,562.87	0.97	0.97	0.95	0.87	19.4	72.6	90.0	
UIUC	929	300,249	1,116,101	1,426,017	1,788,708		323.20	1,201.40	1,535.00	1,925.41	1.03	1.03	1.04	1.07	16.8	62.4	79.7	
Total	1,309	411,896	1,527,885	1,937,630	2,357,683	Average	314.66	1,167.22	1,480.24	1,801.13								
Total All Levels																		
CSU	6,543	810,898	1,527,006	2,807,853	3,748,795		123.93	233.38	429.14	572.95	1.22	0.94	1.18	1.32	21.6	40.7	74.9	
EIU	11,345	1,409,650	2,725,124	4,226,086	4,894,836		124.25	240.20	372.51	431.45	1.22	0.97	1.03	1.00	28.8	55.7	86.3	
GSU	11,214	1,726,418	2,521,036	4,258,860	4,875,808		153.95	224.81	379.78	434.80	1.51	0.91	1.05	1.00	35.4	51.7	87.3	
ISU	21,435	2,585,180	5,128,019	8,103,163	9,787,795		120.61	239.24	378.03	456.63	1.18	0.96	1.04	1.05	26.4	52.4	82.8	
NEIU	10,374	1,120,914	2,102,538	3,494,097	4,138,990		108.05	202.67	336.81	398.98	1.06	0.82	0.93	0.92	27.1	50.8	84.4	
NIU	13,044	516,133	3,211,084	5,308,278	6,047,076		39.57	246.17	406.95	463.59	0.39	0.99	1.12	1.07	8.5	53.1	87.8	
SIUE	12,672	875,183	1,894,573	2,782,958	3,353,444		69.06	149.51	219.61	264.63	0.68	0.60	0.61	0.61	26.1	56.5	83.0	
UIC	35,026	2,995,093	8,692,968	11,679,705	12,975,157		85.51	248.19	333.46	370.44	0.84	1.00	0.92	0.85	23.1	67.0	90.0	
UIS	8,213	1,236,129	2,206,000	4,075,822	4,666,392		150.51	268.60	496.26	568.17	1.48	1.08	1.37	1.31	26.5	47.3	87.3	
UIUC	72,091	6,855,964	20,726,489	27,256,272	34,188,591		95.10	287.50	378.08	474.24	0.93	1.16	1.04	1.09	20.1	60.6	79.7	
WIU	12,880	1,765,396	2,529,435	3,924,279	4,453,228		137.06	196.38	304.68	345.75	1.34	0.79	0.84	0.80	39.6	56.8	88.1	
Total	214,837	21,896,958	53,264,272	77,917,373	93,130,112	Average	101.92	247.93	362.68	433.49								

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06 Accounting

Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	P.P.		
Lower Division																	
EIU	40	1,932	2,716	6,153	7,126		48.30	67.90	153.83	178.15	0.58	0.42	0.62	0.61	27.1	38.1	86.3
GSU	617	94,924	138,614	234,165	268,087		153.85	224.66	379.52	434.50	1.85	1.40	1.54	1.49	35.4	51.7	87.3
ISU	6,082	261,230	605,427	997,799	1,205,240		42.95	99.54	164.06	198.17	0.52	0.62	0.67	0.68	21.7	50.2	82.8
NEIU	387	54,806	103,924	164,828	195,250		141.62	268.54	425.91	504.52	1.71	1.67	1.73	1.74	28.1	53.2	84.4
NIU	1,257	158,924	339,655	553,880	630,968		126.43	270.21	440.64	501.96	1.52	1.68	1.79	1.73	25.2	53.8	87.8
SIUC	624	26,688	68,210	112,316	131,870		42.77	109.31	179.99	211.33	0.52	0.68	0.73	0.73	20.2	51.7	85.2
SIUE	1,608	100,442	222,886	330,933	398,772		62.46	138.61	205.80	247.99	0.75	0.86	0.84	0.85	25.2	55.9	83.0
UIC	1,881	366,262	509,084	678,426	753,674		194.72	270.65	360.67	400.68	2.35	1.68	1.46	1.38	48.6	67.5	90.0
UIS	540	45,222	95,932	201,125	230,267		83.74	177.65	372.45	426.42	1.01	1.11	1.51	1.47	19.6	41.7	87.3
UIUC	3,295	262,847	585,037	787,147	987,349		79.77	177.55	238.89	299.65	0.96	1.10	0.97	1.03	26.6	59.3	79.7
WIU	1,233	85,030	151,417	261,471	296,714		68.96	122.80	212.06	240.64	0.83	0.76	0.86	0.83	28.7	51.0	88.1
Total	17,564	1,458,307	2,822,902	4,328,243	5,105,317	Average	83.03	160.72	246.43	290.67							
Upper Division																	
EIU	1,615	228,388	321,003	516,654	598,412		141.42	198.76	319.91	370.53	0.99	0.61	0.68	0.66	38.2	53.6	86.3
GSU	3,656	562,836	821,892	1,388,446	1,589,579		153.95	224.81	379.77	434.79	1.08	0.69	0.81	0.77	35.4	51.7	87.3
ISU	14,016	1,576,183	2,712,692	4,317,523	5,215,128		112.46	193.54	308.04	372.08	0.79	0.59	0.66	0.66	30.2	52.0	82.8
NEIU	5,361	784,607	1,508,071	2,375,893	2,814,403		146.35	281.30	443.18	524.98	1.03	0.86	0.95	0.93	27.9	53.6	84.4
NIU	9,089	586,428	1,645,034	2,868,561	3,267,803		64.52	180.99	315.61	359.53	0.45	0.55	0.67	0.64	17.9	50.3	87.8
SIUC	7,566	589,471	1,477,867	2,201,209	2,584,438		77.91	195.33	290.93	341.59	0.55	0.60	0.62	0.61	22.8	57.2	85.2
SIUE	5,214	596,609	1,160,994	1,628,542	1,962,382		114.42	222.67	312.34	376.37	0.80	0.68	0.67	0.67	30.4	59.2	83.0
UIC	8,363	1,798,541	2,746,282	3,601,420	4,000,871		215.06	328.38	430.64	478.40	1.51	1.00	0.92	0.85	45.0	68.6	90.0
UIS	2,239	400,764	768,150	1,338,151	1,532,044		178.99	343.08	597.66	684.25	1.25	1.05	1.27	1.22	26.2	50.1	87.3
UIUC	13,246	3,015,612	10,345,664	13,283,872	16,662,472		227.66	781.04	1,002.86	1,257.92	1.60	2.38	2.14	2.24	18.1	62.1	79.7
WIU	3,360	380,385	677,369	1,045,771	1,186,729		113.21	201.60	311.24	353.19	0.79	0.61	0.66	0.63	32.1	57.1	88.1
Total	73,725	10,519,824	24,185,018	34,566,042	41,414,261	Average	142.69	328.04	468.85	561.74							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
EIU	237	69,997	93,628	134,862	156,203		295.35	395.05	569.04	659.08	1.57	0.79	0.85	0.81	44.8	59.9	86.3	
GSU	558	85,908	125,448	211,923	242,623		153.96	224.82	379.79	434.81	0.82	0.45	0.56	0.53	35.4	51.7	87.3	
ISU	1,579	360,586	556,736	871,077	1,052,172		228.36	352.59	551.66	666.35	1.21	0.71	0.82	0.81	34.3	52.9	82.8	
NEIU	219	31,131	55,402	88,664	105,028		142.15	252.98	404.86	479.58	0.76	0.51	0.60	0.59	29.6	52.7	84.4	
NIU	3,700	535,221	1,096,950	1,766,529	2,012,392		144.65	296.47	477.44	543.89	0.77	0.59	0.71	0.66	26.6	54.5	87.8	
SIUC	1,644	314,183	736,439	1,013,943	1,190,470		191.11	447.96	616.75	724.13	1.02	0.90	0.92	0.89	26.4	61.9	85.2	
SIUE	885	184,424	392,797	524,500	632,019		208.39	443.84	592.66	714.15	1.11	0.89	0.88	0.87	29.2	62.1	83.0	
UIC	2,966	923,905	1,509,708	1,926,418	2,140,086		311.50	509.00	649.50	721.54	1.66	1.02	0.97	0.88	43.2	70.5	90.0	
UIS	1,480	280,854	492,083	863,197	988,271		189.77	332.49	583.24	667.75	1.01	0.67	0.87	0.82	28.4	49.8	87.3	
UIUC	17,023	2,908,147	10,152,881	13,093,167	16,423,263		170.84	596.42	769.15	964.77	0.91	1.20	1.14	1.18	17.7	61.8	79.7	
WIU	573	107,216	190,925	273,261	310,093		187.11	333.20	476.90	541.17	1.00	0.67	0.71	0.66	34.6	61.6	88.1	
Total	30,864	5,801,572	15,402,997	20,767,541	25,252,620	Average	187.97	499.06	672.87	818.19								
Graduate II																		
NIU	18	802	2,740	4,955	5,645		44.56	152.22	275.28	313.61	0.14	0.12	0.16	0.15	14.2	48.5	87.8	
SIUC	10	1,071	2,443	3,541	4,157		107.10	244.30	354.10	415.70	0.33	0.18	0.21	0.20	25.8	58.8	85.2	
SIUE	6	350	629	978	1,179		58.33	104.83	163.00	196.50	0.18	0.08	0.10	0.09	29.7	53.4	83.0	
UIC	4	26,565	31,344	38,112	42,339		5,641.25	7,836.00	9,528.00	10,584.75	20.60	5.92	5.64	5.03	62.7	74.0	90.0	
UIUC	349	95,965	475,055	606,312	760,520		274.97	1,361.19	1,737.28	2,179.14	0.85	1.03	1.04	1.04	12.6	62.5	79.7	
Total	387	124,753	512,211	653,898	813,840	Average	322.36	1,323.54	1,689.66	2,102.95								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Total All Levels																		
EIU	1,892	300,317	417,347	657,669	761,741	158.73	220.59	347.61	402.61	1.09	0.63	0.71	0.68	39.4	54.8	86.3		
GSU	4,831	743,668	1,085,954	1,834,534	2,100,289	153.94	224.79	379.74	434.75	1.05	0.64	0.77	0.73	35.4	51.7	87.3		
ISU	21,677	2,197,999	3,874,855	6,186,399	7,472,540	101.40	178.75	285.39	344.72	0.69	0.51	0.58	0.58	29.4	51.9	82.8		
NEIU	5,967	870,544	1,667,397	2,629,385	3,114,681	145.89	279.44	440.65	521.98	1.00	0.80	0.90	0.88	27.9	53.5	84.4		
NIU	14,064	1,281,375	3,084,379	5,193,925	5,916,808	91.11	219.31	369.31	420.71	0.62	0.63	0.75	0.71	21.7	52.1	87.8		
SIUC	9,844	931,413	2,284,959	3,331,009	3,910,935	94.62	232.12	338.38	397.29	0.65	0.66	0.69	0.67	23.8	58.4	85.2		
SIUE	7,713	881,825	1,777,306	2,484,953	2,994,352	114.33	230.43	322.18	388.22	0.78	0.66	0.65	0.66	29.4	59.4	83.0		
UIC	13,214	3,115,273	4,796,418	6,244,376	6,936,970	235.76	362.98	472.56	524.97	1.61	1.04	0.96	0.89	44.9	69.1	90.0		
UIS	4,259	726,840	1,356,165	2,402,473	2,750,582	170.66	318.42	564.09	645.83	1.17	0.91	1.15	1.09	26.4	49.3	87.3		
UIUC	33,913	6,282,571	21,558,637	27,770,498	34,833,604	185.26	635.70	818.87	1,027.15	1.27	1.81	1.66	1.73	18.0	61.9	79.7		
WIU	5,166	572,631	1,019,711	1,580,503	1,793,536	110.85	197.39	305.94	347.18	0.76	0.56	0.62	0.59	31.9	56.9	88.1		
Total	122,540	17,904,456	42,923,128	60,315,724	72,586,038	Average	146.11	350.28	492.21	592.35								

2017-2018 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	Instruction		Less Phys. Plant	Total	Subtotal Dept and College	Instruction	Less Phys. Plant	Total	Dir Sal	Dept College	Instr P.P.	Total Instr Cost	Subtot Dept College	Instr Less P.P.	
			Subtotal	Dept													
Lower Division																	
CSU	6	1,186	1,780	3,126		4,173	197.67	296.67	521.00	695.50	2.47	1.76	2.04	2.31	28.4	42.7	74.9
EIU	3	440	616	985		1,141	146.67	205.33	328.33	380.33	1.83	1.22	1.29	1.26	38.6	54.0	86.3
GSU	2	337	492	831		951	168.50	246.00	415.50	475.50	2.11	1.46	1.63	1.58	35.4	51.7	87.4
ISU	5,196	263,125	692,380	1,120,733		1,353,731	50.64	133.25	215.69	260.53	0.63	0.79	0.85	0.86	19.4	51.1	82.8
NEIU	768	53,646	96,937	179,244		212,326	69.85	126.22	233.39	276.47	0.87	0.75	0.92	0.92	25.3	45.7	84.4
NIU	2,096	199,332	382,371	665,734		758,389	95.10	182.43	317.62	361.83	1.19	1.08	1.25	1.20	26.3	50.4	87.8
SIUC	1,191	74,079	275,567	399,287		467,246	62.20	231.37	335.25	392.31	0.78	1.37	1.32	1.30	15.9	59.0	85.5
SIUE	1,909	98,523	240,725	362,608		436,941	51.61	126.10	189.95	228.88	0.65	0.75	0.75	0.76	22.5	55.1	83.0
UIC	4,897	452,078	578,790	861,584		957,146	92.32	118.19	175.94	195.46	1.15	0.70	0.69	0.65	47.2	60.5	90.0
UIUC	3,152	316,135	885,671	1,165,705		1,462,188	100.30	280.99	369.83	463.89	1.25	1.66	1.45	1.54	21.6	60.6	79.7
WIU	1,522	199,503	349,268	527,126		598,178	131.08	229.48	346.34	393.02	1.64	1.36	1.36	1.30	33.4	58.4	88.1
Total	20,742	1,658,384	3,504,597	5,286,963		6,252,410	Average	79.95	168.96	254.89	301.44						
Upper Division																	
CSU	60	11,877	17,823	31,292		41,779	197.95	297.05	521.53	696.32	1.97	1.44	1.65	1.88	28.4	42.7	74.9
EIU	4,042	536,642	766,553	1,246,307		1,443,527	132.77	189.65	308.34	357.13	1.32	0.92	0.98	0.96	37.2	53.1	86.3
GSU	13	1,997	2,916	4,926		5,639	153.62	224.31	378.92	433.77	1.53	1.09	1.20	1.17	35.4	51.7	87.4
ISU	28,861	2,780,048	6,020,793	9,556,677		11,543,492	96.33	208.61	331.13	399.97	0.96	1.01	1.05	1.08	24.1	52.2	82.8
NEIU	8,955	975,943	1,840,800	3,051,136		3,614,273	108.98	205.56	340.72	403.60	1.09	1.00	1.08	1.09	27.0	50.9	84.4
NIU	25,698	1,411,784	4,724,508	8,213,331		9,356,451	54.94	183.85	319.61	364.09	0.55	0.89	1.01	0.98	15.1	50.5	87.8
SIUC	22,107	1,601,727	3,720,504	5,657,060		6,639,690	72.45	168.30	255.89	300.34	0.72	0.82	0.81	0.81	24.1	56.0	85.2
SIUE	8,834	690,435	1,304,563	1,919,559		2,313,056	78.16	147.68	217.29	261.84	0.78	0.72	0.69	0.71	29.8	56.4	83.0
UIC	19,104	3,166,634	4,016,717	5,492,325		6,101,505	165.76	210.26	287.50	319.38	1.65	1.02	0.91	0.86	51.9	65.8	90.0
UIUC	10,033	1,318,118	3,611,006	4,712,948		5,911,632	131.38	359.91	469.74	589.22	1.31	1.74	1.49	1.59	22.3	61.1	79.7
WIU	6,663	998,660	1,700,440	2,523,413		2,863,540	149.88	255.21	378.72	429.77	1.49	1.24	1.20	1.16	34.9	59.4	88.1
Total	134,370	13,493,865	27,726,623	42,408,974		49,834,584	Average	100.42	206.35	315.61	370.88						

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal	Dept and College	Instruction	Total	Subtot	Instr	Total	Subtot	Dept College	Instr P.P.	
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Total	Direct Salary	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																	
CSU	258	51,068	76,632	134,547	179,635		197.94	297.02	521.50	696.26	1.04	0.63	0.81	0.90	28.4	42.7	74.9
EIU	36	14,380	19,121	26,703	30,929		399.44	531.14	741.75	859.14	2.10	1.12	1.15	1.11	46.5	61.8	86.3
GSU	260	40,047	58,479	98,790	113,101		154.03	224.92	379.96	435.00	0.81	0.47	0.59	0.56	35.4	51.7	87.3
ISU	381	66,602	122,127	191,484	231,293		174.81	320.54	502.58	607.07	0.92	0.68	0.78	0.79	28.8	52.8	82.8
NEIU	432	64,372	131,257	204,620	242,387		149.01	303.84	473.66	561.08	0.78	0.64	0.73	0.73	26.6	54.2	84.4
NIU	10,254	2,461,139	4,971,212	7,601,978	8,660,011		240.02	484.81	741.37	844.55	1.26	1.02	1.15	1.09	28.4	57.4	87.8
SIUC	2,258	502,590	1,147,931	1,571,033	1,846,006		222.58	508.38	695.76	817.54	1.17	1.07	1.08	1.06	27.2	62.2	85.1
SIUE	956	217,114	401,896	538,172	648,493		227.11	420.39	562.94	678.34	1.19	0.89	0.87	0.88	33.5	62.0	83.0
UIC	12,667	1,878,140	3,648,886	4,835,975	5,372,356		148.27	288.06	381.78	424.12	0.78	0.61	0.59	0.55	35.0	67.9	90.0
UIUC	19,235	3,505,507	11,588,165	14,941,365	18,741,529		182.25	602.45	776.78	974.35	0.96	1.27	1.20	1.26	18.7	61.8	79.7
WIU	1,288	343,244	637,317	876,250	994,359		266.49	494.81	680.32	772.02	1.40	1.04	1.05	1.00	34.5	64.1	88.1
Total	48,025	9,144,203	22,803,023	31,020,917	37,060,099	Average	190.41	474.82	645.93	771.68							
Graduate II																	
NIU	2	6,348	9,289	13,142	14,971		3,174.00	4,644.50	6,571.00	7,485.50	10.27	4.52	4.97	4.65	42.4	62.0	87.8
SIUC	194	155,418	328,032	430,641	505,616		801.12	1,690.89	2,219.80	2,606.27	2.59	1.64	1.68	1.62	30.7	64.9	85.2
UIC	357	51,578	207,153	262,697	291,834		144.48	580.26	735.85	817.46	0.47	0.56	0.56	0.51	17.7	71.0	90.0
UIUC	939	247,737	989,237	1,265,557	1,587,437		263.83	1,053.50	1,347.77	1,690.56	0.85	1.02	1.02	1.05	15.6	62.3	79.7
Total	1,492	461,081	1,533,711	1,972,037	2,399,858	Average	309.04	1,027.96	1,321.74	1,608.48							
Total All Levels																	
CSU	324	64,131	96,235	168,965	225,587		197.94	297.02	521.50	696.26	1.64	1.09	1.32	1.49	28.4	42.7	74.9
EIU	4,081	551,462	786,290	1,273,995	1,475,597		135.13	192.67	312.18	361.58	1.12	0.71	0.79	0.77	37.4	53.3	86.3
GSU	275	42,381	61,887	104,547	119,691		154.11	225.04	380.17	435.24	1.27	0.83	0.96	0.93	35.4	51.7	87.3
ISU	34,438	3,109,775	6,835,300	10,868,894	13,128,516		90.30	198.48	315.61	381.22	0.75	0.73	0.80	0.82	23.7	52.1	82.8
NEIU	10,155	1,093,961	2,068,994	3,435,000	4,068,986		107.73	203.74	338.26	400.69	0.89	0.75	0.86	0.86	26.9	50.8	84.4
NIU	38,050	4,078,603	10,087,380	16,494,185	18,789,822		107.19	265.11	433.49	493.82	0.89	0.98	1.10	1.06	21.7	53.7	87.8
SIUC	25,750	2,333,814	5,472,034	8,058,021	9,458,558		90.63	212.51	312.93	367.32	0.75	0.78	0.79	0.79	24.7	57.9	85.2
SIUE	11,699	1,006,072	1,947,184	2,820,339	3,398,490		86.00	166.44	241.08	290.49	0.71	0.61	0.61	0.62	29.6	57.3	83.0
UIC	37,025	5,548,430	8,451,546	11,452,581	12,722,841		149.86	228.27	309.32	343.63	1.24	0.84	0.78	0.74	43.6	66.4	90.0
UIUC	33,359	5,387,497	17,074,079	22,085,575	27,702,786		161.50	511.83	662.06	830.44	1.33	1.88	1.68	1.78	19.4	61.6	79.7
WIU	9,473	1,541,407	2,687,025	3,926,789	4,456,077		162.72	283.65	414.52	470.40	1.34	1.04	1.05	1.01	34.6	60.3	88.1
Total	204,629	24,757,533	55,567,954	80,688,891	95,546,951	Average	120.99	271.55	394.32	466.93							

2017-2018 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			
		Instruction		Subtotal Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.
Lower Division																	
CSU	657	117,188	197,792	346,474	462,581		178.37	301.05	527.36	704.08	2.33	2.09	2.28	2.56	25.3	42.8	74.9
EIU	3,678	253,224	420,835	782,906	906,795		68.85	114.42	212.86	246.55	0.90	0.79	0.92	0.90	27.9	46.4	86.3
GSU	515	79,282	115,773	195,579	223,911		153.95	224.80	379.77	434.78	2.01	1.56	1.64	1.58	35.4	51.7	87.3
ISU	14,024	670,379	1,466,438	2,408,630	2,909,380		47.80	104.57	171.75	207.46	0.63	0.73	0.74	0.76	23.0	50.4	82.8
NEIU	2,938	201,135	348,659	655,698	776,718		68.46	118.67	223.18	264.37	0.90	0.82	0.96	0.96	25.9	44.9	84.4
NIU	6,378	672,545	1,315,789	2,239,163	2,550,806		105.45	206.30	351.08	399.94	1.38	1.43	1.52	1.46	26.4	51.6	87.8
SIUC	4,718	321,914	650,283	1,022,339	1,200,327		68.23	137.83	216.69	254.41	0.89	0.96	0.94	0.93	26.8	54.2	85.2
SIUE	8,313	368,216	804,247	1,269,753	1,530,043		44.29	96.75	152.74	184.05	0.58	0.67	0.66	0.67	24.1	52.6	83.0
UIC	3,042	353,101	541,157	755,281	839,053		116.08	177.90	248.28	275.82	1.52	1.23	1.07	1.00	42.1	64.5	90.0
UIS	1,036	89,055	139,985	325,879	373,098		85.96	135.12	314.56	360.13	1.12	0.94	1.36	1.31	23.9	37.5	87.3
UIUC	6,295	826,572	1,493,162	1,979,133	2,482,502		131.31	237.20	314.40	394.36	1.72	1.64	1.36	1.44	33.3	60.1	79.7
WIU	4,326	324,308	570,739	967,083	1,097,436		74.97	131.93	223.55	253.68	0.98	0.91	0.97	0.92	29.6	52.0	88.1
Total	55,920	4,276,919	8,064,859	12,947,918	15,352,650	Average	76.48	144.22	231.54	274.55							
Upper Division																	
CSU	1,545	275,541	465,063	814,657	1,087,658		178.34	301.01	527.29	703.99	1.67	1.55	1.76	1.98	25.3	42.8	74.9
EIU	6,532	836,998	1,286,291	2,074,380	2,402,637		128.14	196.92	317.57	367.83	1.20	1.01	1.06	1.03	34.8	53.5	86.3
GSU	3,051	469,709	685,901	1,158,712	1,326,566		153.95	224.81	379.78	434.80	1.44	1.16	1.26	1.22	35.4	51.7	87.3
ISU	15,445	1,308,624	2,174,906	3,510,300	4,240,085		84.73	140.82	227.28	274.53	0.79	0.72	0.76	0.77	30.9	51.3	82.8
NEIU	5,759	585,784	1,093,626	1,840,179	2,179,814		101.72	189.90	319.53	378.51	0.95	0.98	1.06	1.06	26.9	50.2	84.4
NIU	10,929	516,702	1,230,783	2,402,067	2,736,383		47.28	112.62	219.79	250.38	0.44	0.58	0.73	0.70	18.9	45.0	87.8
SIUC	10,972	1,328,129	2,591,122	3,767,644	4,423,588		121.05	236.16	343.39	403.17	1.13	1.22	1.14	1.13	30.0	58.6	85.2
SIUE	7,944	533,747	1,228,037	1,795,758	2,163,875		67.19	154.59	226.05	272.39	0.63	0.80	0.75	0.77	24.7	56.8	83.0
UIC	4,335	644,839	1,173,351	1,563,641	1,737,072		148.75	270.67	360.70	400.71	1.39	1.39	1.20	1.13	37.1	67.5	90.0
UIS	2,832	282,880	505,291	1,057,761	1,211,027		99.89	178.42	373.50	427.62	0.93	0.92	1.24	1.20	23.4	41.7	87.3
UIUC	12,100	1,918,733	3,402,812	4,478,584	5,617,661		158.57	281.22	370.13	464.27	1.48	1.45	1.23	1.30	34.2	60.6	79.7
WIU	7,999	872,542	1,536,914	2,394,376	2,717,111		109.08	192.14	299.33	339.68	1.02	0.99	1.00	0.95	32.1	56.6	88.1
Total	89,443	9,574,228	17,374,097	26,858,059	31,843,477	Average	107.04	194.25	300.28	356.02							

2017-2018 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			
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total	Dept	College	Less Phys. Plant	Total	Dept	College	P.P.	Cost	Dir	Dept	Less P.P.		
Graduate I																		
CSU	9	1,617	2,729	4,780	6,382			179.67	303.22	531.11	709.11	0.83	0.72	0.89	1.00	25.3	42.8	74.9
EIU	540	172,225	229,325	327,582	379,420			318.94	424.68	606.63	702.63	1.48	1.01	1.01	0.99	45.4	60.4	86.3
GSU	506	77,902	113,758	192,174	220,013			153.96	224.82	379.79	434.81	0.71	0.53	0.63	0.61	35.4	51.7	87.3
ISU	1,369	223,916	336,319	531,017	641,414			163.56	245.67	387.89	468.53	0.76	0.58	0.65	0.66	34.9	52.4	82.8
NEIU	250	51,036	90,094	137,536	162,921			204.14	360.38	550.14	651.68	0.95	0.86	0.92	0.92	31.3	55.3	84.4
NIU	326	63,950	107,937	171,464	195,328			196.17	331.10	525.96	599.17	0.91	0.79	0.88	0.85	32.7	55.3	87.8
SIUC	450	153,387	534,773	706,653	829,681			340.86	1,188.38	1,570.34	1,843.74	1.58	2.83	2.62	2.60	18.5	64.5	85.2
SIUE	640	113,630	266,918	357,577	430,878			177.55	417.06	558.71	673.25	0.82	0.99	0.93	0.95	26.4	61.9	83.0
UIC	151	55,125	171,146	212,325	235,875			365.07	1,133.42	1,406.13	1,562.09	1.69	2.70	2.35	2.21	23.4	72.6	90.0
UIS	637	82,881	209,807	368,818	422,258			130.11	329.37	578.99	662.89	0.60	0.78	0.97	0.94	19.6	49.7	87.3
UIUC	1,243	296,410	475,413	619,392	776,927			238.46	382.47	498.30	625.04	1.10	0.91	0.83	0.88	38.2	61.2	79.7
WIU	378	111,357	193,719	265,566	301,361			294.60	512.48	702.56	797.25	1.36	1.22	1.17	1.13	37.0	64.3	88.1
Total	6,499	1,403,436	2,731,938	3,894,884	4,602,458	Average	215.95	420.36	599.31	708.18								
Graduate II																		
ISU	33	4,318	5,951	9,497	11,471			130.85	180.33	287.79	347.61	0.42	0.30	0.37	0.38	37.6	51.9	82.8
NIU	12	796	1,820	3,294	3,752			66.33	151.67	274.50	312.67	0.21	0.26	0.35	0.34	21.2	48.5	87.8
SIUC	875	206,334	514,731	697,641	819,100			235.81	588.26	797.30	936.11	0.76	0.99	1.03	1.02	25.2	62.8	85.2
UIC	462	141,116	316,460	398,582	442,791			305.45	684.98	862.73	958.42	0.99	1.16	1.11	1.04	31.9	71.5	90.0
UIUC	872	346,162	494,269	638,020	800,293			396.97	566.82	731.67	917.77	1.28	0.96	0.94	1.00	43.3	61.8	79.7
Total	2,254	698,726	1,333,231	1,747,034	2,077,407	Average	309.99	591.50	775.08	921.65								

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Subtot	Instr	Total	Subtot	Dept	Less	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																	
CSU	2,211	394,346	665,584	1,165,911	1,556,621		178.36	301.03	527.32	704.03	1.72	1.57	1.79	2.01	25.3	42.8	74.9
EIU	10,750	1,262,447	1,936,451	3,184,868	3,688,852		117.44	180.13	296.27	343.15	1.13	0.94	1.00	0.98	34.2	52.5	86.3
GSU	4,072	626,893	915,432	1,546,465	1,770,490		153.95	224.81	379.78	434.80	1.49	1.17	1.29	1.24	35.4	51.7	87.3
ISU	30,871	2,207,237	3,983,614	6,459,444	7,802,350		71.50	129.04	209.24	252.74	0.69	0.67	0.71	0.72	28.3	51.1	82.8
NEIU	8,947	837,955	1,532,379	2,633,413	3,119,453		93.66	171.27	294.33	348.66	0.90	0.89	1.00	1.00	26.9	49.1	84.4
NIU	17,645	1,253,993	2,656,329	4,815,988	5,486,269		71.07	150.54	272.94	310.92	0.69	0.79	0.93	0.89	22.9	48.4	87.8
SIUC	17,015	2,009,764	4,290,909	6,194,277	7,272,696		118.12	252.18	364.05	427.43	1.14	1.32	1.23	1.22	27.6	59.0	85.2
SIUE	16,897	1,015,593	2,299,202	3,423,088	4,124,796		60.10	136.07	202.59	244.11	0.58	0.71	0.69	0.70	24.6	55.7	83.0
UIC	7,990	1,194,181	2,202,114	2,929,829	3,254,791		149.46	275.61	366.69	407.36	1.44	1.44	1.24	1.17	36.7	67.7	90.0
UIS	4,505	454,816	855,083	1,752,458	2,006,383		100.96	189.81	389.00	445.37	0.98	0.99	1.32	1.27	22.7	42.6	87.3
UIUC	20,510	3,387,877	5,865,656	7,715,129	9,677,383		165.18	285.99	376.16	471.84	1.60	1.49	1.28	1.35	35.0	60.6	79.7
WIU	12,703	1,308,207	2,301,372	3,627,025	4,115,908		102.98	181.17	285.53	324.01	0.99	0.95	0.97	0.93	31.8	55.9	88.1
Total	154,116	15,953,309	29,504,125	45,447,895	53,875,992	Average	103.51	191.44	294.89	349.58							

2017-2018 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			
		Instruction		Subtotal Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	176	28,721	48,177	85,842	114,608	163.19	273.73	487.74	651.18	2.27	1.58	1.90	2.13	25.1	42.0	74.9	
EIU	132	15,953	21,701	36,471	42,243	120.86	164.40	276.30	320.02	1.68	0.95	1.08	1.05	37.8	51.4	86.3	
GSU	851	131,115	191,464	323,445	370,300	154.07	224.99	380.08	435.14	2.14	1.30	1.48	1.42	35.4	51.7	87.3	
ISU	4,859	444,417	927,368	1,476,780	1,783,800	91.46	190.86	303.93	367.11	1.27	1.10	1.18	1.20	24.9	52.0	82.8	
NEIU	1,659	103,214	193,209	365,292	432,713	62.21	116.46	220.19	260.83	0.86	0.67	0.86	0.85	23.9	44.7	84.4	
NIU	1,836	297,250	832,824	1,280,876	1,459,147	161.90	453.61	697.64	794.74	2.25	2.62	2.72	2.60	20.4	57.1	87.8	
SIUC	1,215	105,394	290,696	422,201	495,614	86.74	239.26	347.49	407.91	1.20	1.38	1.35	1.33	21.3	58.7	85.2	
SIUE	5,104	269,658	775,694	1,136,891	1,369,946	52.83	151.98	222.75	268.41	0.73	0.88	0.87	0.88	19.7	56.6	83.0	
UIC	6,608	647,726	1,289,868	1,779,209	1,976,550	98.02	195.20	269.25	299.11	1.36	1.13	1.05	0.98	32.8	65.3	90.0	
UIS	915	91,294	146,239	318,590	364,753	99.77	159.82	348.19	398.64	1.39	0.92	1.36	1.30	25.0	40.1	87.3	
UIUC	17,718	827,165	2,520,817	3,441,395	4,316,675	46.69	142.27	194.23	243.63	0.65	0.82	0.76	0.80	19.2	58.4	79.7	
WIU	2,109	147,907	240,004	423,333	480,394	70.13	113.80	200.73	227.78	0.97	0.66	0.78	0.74	30.8	50.0	88.1	
Total	43,182	3,109,814	7,478,061	11,090,325	13,206,743	Average	72.02	173.18	256.83	305.84							
Upper Division																	
CSU	705	114,990	192,883	343,677	458,847	163.11	273.59	487.49	650.85	1.73	1.30	1.55	1.74	25.1	42.0	74.9	
EIU	710	175,334	263,192	382,065	442,524	246.95	370.69	538.12	623.27	2.62	1.76	1.71	1.67	39.6	59.5	86.3	
GSU	5,050	777,427	1,135,253	1,917,815	2,195,635	153.95	224.80	379.77	434.78	1.63	1.07	1.21	1.16	35.4	51.7	87.3	
ISU	7,800	1,120,237	2,082,045	3,279,540	3,961,350	143.62	266.93	420.45	507.87	1.52	1.27	1.34	1.36	28.3	52.6	82.8	
NEIU	7,281	561,331	995,950	1,803,390	2,136,235	77.10	136.79	247.68	293.40	0.82	0.65	0.79	0.78	26.3	46.6	84.4	
NIU	8,935	753,189	3,013,759	4,777,113	5,441,984	84.30	337.30	534.65	609.06	0.89	1.61	1.70	1.63	13.8	55.4	87.8	
SIUC	8,303	975,295	2,014,894	2,925,506	3,436,441	117.46	242.67	352.34	413.88	1.24	1.15	1.12	1.11	28.4	58.6	85.1	
SIUE	10,044	869,309	1,816,325	2,604,629	3,138,560	86.55	180.84	259.32	312.48	0.92	0.86	0.82	0.84	27.7	57.9	83.0	
UIC	14,730	1,722,092	3,084,846	4,220,016	4,688,078	116.91	209.43	286.49	318.27	1.24	1.00	0.91	0.85	36.7	65.8	90.0	
UIS	8,620	727,023	1,180,388	2,732,770	3,128,738	84.34	136.94	317.03	362.96	0.89	0.65	1.01	0.97	23.2	37.7	87.3	
UIUC	44,645	2,953,677	8,645,190	11,574,668	14,518,552	66.16	193.64	259.26	325.20	0.70	0.92	0.82	0.87	20.3	59.5	79.7	
WIU	5,792	826,490	1,341,104	2,021,038	2,293,451	142.70	231.54	348.94	395.97	1.51	1.10	1.11	1.06	36.0	58.5	88.1	
Total	122,615	11,576,394	25,765,829	38,582,227	45,840,395	Average	94.41	210.14	314.66	373.86							

2017-2018 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			
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtotal		Instr		Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	College	Less Phys. Plant	Dept and College	Total	Instruction	Dir	Dept	Less P.P.	Instr Cost	Dir	Dept	Less P.P.		
Graduate I																			
CSU	2,390	382,482	640,367	1,145,490		1,529,357	160.03	267.94	479.28	639.90	1.09	0.89	1.05	1.19	25.0	41.9	74.9		
EIU	30	5,840	7,785	11,909		13,794	194.67	259.50	396.97	459.80	1.33	0.86	0.87	0.85	42.3	56.4	86.3		
GSU	2,481	381,966	557,772	942,261		1,078,760	153.96	224.82	379.79	434.81	1.05	0.75	0.83	0.81	35.4	51.7	87.3		
ISU	1,238	224,525	411,120	644,078		777,981	181.36	332.08	520.26	628.42	1.24	1.11	1.14	1.17	28.9	52.8	82.8		
NEIU	1,389	238,200	398,177	625,650		741,124	171.49	286.66	450.43	533.57	1.17	0.96	0.99	0.99	32.1	53.7	84.4		
NIU	3,213	686,204	1,618,564	2,467,324		2,810,722	213.57	503.75	767.92	874.80	1.46	1.68	1.69	1.62	24.4	57.6	87.8		
SIUC	1,370	226,336	636,496	874,431		1,026,669	165.21	464.60	638.27	749.39	1.13	1.55	1.40	1.39	22.0	62.0	85.2		
SIUE	1,064	254,214	582,318	770,096		927,959	238.92	547.29	723.77	872.14	1.63	1.82	1.59	1.62	27.4	62.8	83.0		
UIC	5,109	1,173,834	1,897,266	2,466,160		2,739,694	229.76	371.36	482.71	536.25	1.57	1.24	1.06	0.99	42.8	69.3	90.0		
UIS	12,793	1,749,482	2,900,943	5,620,069		6,434,396	136.75	226.76	439.31	502.96	0.93	0.76	0.96	0.93	27.2	45.1	87.3		
UIUC	15,171	1,417,347	4,390,573	5,772,385		7,240,525	93.42	289.41	380.49	477.26	0.64	0.96	0.84	0.89	19.6	60.6	79.7		
WIU	3,330	515,356	836,244	1,244,028		1,411,709	154.76	251.12	373.58	423.94	1.06	0.84	0.82	0.79	36.5	59.2	88.1		
Total	49,578	7,255,786	14,877,625	22,583,881		26,732,690	Average	146.35	300.09	455.52	539.20								
Graduate II																			
NIU	15	8,505	15,561	22,736		25,900	567.00	1,037.40	1,515.73	1,726.67	2.53	1.91	2.16	2.02	32.8	60.1	87.8		
SIUC	358	80,836	205,586	279,141		327,739	225.80	574.26	779.72	915.47	1.01	1.06	1.11	1.07	24.7	62.7	85.2		
SIUE	21	12,614	45,175	57,888		69,755	600.67	2,151.19	2,756.57	3,321.67	2.68	3.96	3.93	3.89	18.1	64.8	83.0		
UIC	2,734	848,196	1,506,134	1,914,496		2,126,842	310.24	550.89	700.25	777.92	1.39	1.01	1.00	0.91	39.9	70.8	90.0		
UIUC	8,472	1,646,489	4,531,876	5,856,650		7,346,221	194.34	534.92	691.29	867.12	0.87	0.98	0.99	1.02	22.4	61.7	79.7		
Total	11,600	2,596,640	6,304,332	8,130,911		9,896,457	Average	223.85	543.48	700.94	853.14								

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Total	Subtot	Instr	Total	Subtot	Dept	Less		
		Direct Salary	Dept Phys. Plant	Less Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Dir Sal	Dept College	P.P.		
Total All Levels																	
CSU	3,271	526,193	881,427	1,575,009	2,102,812		160.87	269.47	481.51	642.87	1.49	1.12	1.36	1.53	25.0	41.9	74.9
EIU	872	197,127	292,678	430,445	498,561		226.06	335.64	493.63	571.74	2.09	1.40	1.39	1.36	39.5	58.7	86.3
GSU	8,382	1,290,508	1,884,489	3,183,521	3,644,695		153.96	224.83	379.80	434.82	1.42	0.94	1.07	1.03	35.4	51.7	87.3
ISU	13,897	1,789,179	3,420,533	5,400,398	6,523,131		128.75	246.13	388.60	469.39	1.19	1.03	1.10	1.11	27.4	52.4	82.8
NEIU	10,329	902,745	1,587,336	2,794,332	3,310,072		87.40	153.68	270.53	320.46	0.81	0.64	0.76	0.76	27.3	48.0	84.4
NIU	13,999	1,745,148	5,480,708	8,548,049	9,737,753		124.66	391.51	610.62	695.60	1.15	1.63	1.72	1.65	17.9	56.3	87.8
SIUC	11,246	1,387,861	3,147,672	4,501,279	5,286,463		123.41	279.89	400.26	470.07	1.14	1.17	1.13	1.12	26.3	59.5	85.1
SIUE	16,233	1,405,795	3,219,512	4,569,504	5,506,220		86.60	198.33	281.49	339.20	0.80	0.83	0.79	0.80	25.5	58.5	83.0
UIC	29,181	4,391,848	7,778,114	10,379,881	11,531,164		150.50	266.55	355.71	395.16	1.39	1.11	1.00	0.94	38.1	67.5	90.0
UIS	22,328	2,567,799	4,227,570	8,671,429	9,927,887		115.00	189.34	388.37	444.64	1.06	0.79	1.10	1.05	25.9	42.6	87.3
UIUC	86,006	6,844,678	20,088,456	26,645,098	33,421,973		79.58	233.57	309.81	388.60	0.74	0.97	0.87	0.92	20.5	60.1	79.7
WIU	11,231	1,489,753	2,417,352	3,688,399	4,185,554		132.65	215.24	328.41	372.68	1.23	0.90	0.93	0.88	35.6	57.8	88.1
Total	226,975	24,538,634	54,425,847	80,387,344	95,676,285	Average	108.11	239.79	354.17	421.53							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Dept and College	Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.
Lower Division																	
CSU	130	32,450	53,108	88,828	118,594		249.62	408.52	683.29	912.26	2.88	1.84	2.01	2.25	27.4	44.8	74.9
EIU	1,071	135,951	208,803	337,455	390,854		126.94	194.96	315.08	364.94	1.47	0.88	0.93	0.90	34.8	53.4	86.3
GSU	600	92,367	134,881	227,859	260,867		153.95	224.80	379.77	434.78	1.78	1.01	1.12	1.07	35.4	51.7	87.3
ISU	12,589	932,425	2,217,496	3,542,468	4,278,941		74.07	176.15	281.39	339.90	0.86	0.79	0.83	0.84	21.8	51.8	82.8
NEIU	1,180	104,257	238,549	396,618	469,820		88.35	202.16	336.12	398.15	1.02	0.91	0.99	0.98	22.2	50.8	84.4
NIU	5,553	276,527	758,409	1,406,938	1,602,753		49.80	136.58	253.37	288.63	0.58	0.62	0.75	0.71	17.3	47.3	87.8
SIUC	1,555	105,056	299,421	446,649	524,284		67.56	192.55	287.23	337.16	0.78	0.87	0.85	0.83	20.0	57.1	85.2
SIUE	207	16,396	65,133	88,787	106,987		79.21	314.65	428.92	516.85	0.91	1.42	1.26	1.27	15.3	60.9	83.0
UIC	1,747	149,473	209,643	311,198	345,714		85.56	120.00	178.13	197.89	0.99	0.54	0.52	0.49	43.2	60.6	90.0
UIS	753	49,377	139,040	287,629	329,305		65.57	184.65	381.98	437.32	0.76	0.83	1.13	1.08	15.0	42.2	87.3
UIUC	3,943	581,346	2,231,498	2,880,587	3,613,231		147.44	565.94	730.56	916.37	1.70	2.55	2.15	2.26	16.1	61.8	79.7
WIU	2,499	280,043	508,788	784,082	889,767		112.06	203.60	313.76	356.05	1.29	0.92	0.92	0.88	31.5	57.2	88.1
Total	31,827	2,755,668	7,064,769	10,799,098	12,931,117	Average	86.58	221.97	339.31	406.29							
Upper Division																	
CSU	2,286	598,703	990,970	1,644,867	2,196,081		261.90	433.50	719.54	960.67	2.55	1.83	1.94	2.18	27.3	45.1	74.9
EIU	9,441	1,492,719	2,253,709	3,498,982	4,052,675		158.11	238.72	370.62	429.26	1.54	1.01	1.00	0.97	36.8	55.6	86.3
GSU	3,556	547,454	799,431	1,350,502	1,546,139		153.95	224.81	379.78	434.80	1.50	0.95	1.03	0.99	35.4	51.7	87.3
ISU	40,219	3,521,254	10,398,135	16,393,298	19,801,434		87.55	258.54	407.60	492.34	0.85	1.09	1.10	1.12	17.8	52.5	82.8
NEIU	9,438	1,283,832	2,908,250	4,525,400	5,360,637		136.03	308.14	479.49	567.98	1.32	1.30	1.30	1.29	23.9	54.3	84.4
NIU	16,925	905,719	2,238,123	4,185,304	4,767,808		53.51	132.24	247.29	281.70	0.52	0.56	0.67	0.64	19.0	46.9	87.8
SIUC	8,172	705,782	1,758,739	2,581,684	3,027,872		86.37	215.22	315.92	370.52	0.84	0.91	0.85	0.84	23.3	58.1	85.3
SIUE	2,248	226,882	537,832	749,381	902,999		100.93	239.25	333.35	401.69	0.98	1.01	0.90	0.91	25.1	59.6	83.0
UIC	3,139	380,081	589,909	817,529	908,205		121.08	187.93	260.44	289.33	1.18	0.79	0.70	0.66	41.8	65.0	90.0
UIS	1,167	102,473	302,644	564,424	646,207		87.81	259.34	483.65	553.73	0.85	1.09	1.31	1.26	15.9	46.8	87.3
UIUC	11,546	924,754	2,531,783	3,368,107	4,224,747		80.09	219.28	291.71	365.91	0.78	0.92	0.79	0.83	21.9	59.9	79.7
WIU	7,180	1,153,955	2,063,401	3,010,004	3,415,718		160.72	287.38	419.22	475.73	1.56	1.21	1.13	1.08	33.8	60.4	88.1
Total	115,317	11,843,608	27,372,926	42,689,482	50,850,522	Average	102.70	237.37	370.19	440.96							

2017-2018 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					
		Instruction		Subtotal, Dept and College			Subtotal		Instruction			Subtot		Instr		Total		Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College	Less P.P.	
Graduate I																					
CSU	1,096	215,100	353,670	612,381	817,597		196.26	322.69	558.74	745.98	1.15	0.98	1.14	1.30	26.3	43.3	74.9				
EIU	2,158	608,920	925,333	1,320,391	1,529,333		282.17	428.79	611.86	708.68	1.66	1.31	1.25	1.24	39.8	60.5	86.3				
GSU	237	36,552	53,376	90,170	103,232		154.23	225.22	380.46	435.58	0.91	0.69	0.78	0.76	35.4	51.7	87.3				
ISU	1,954	265,664	564,527	887,354	1,071,833		135.96	288.91	454.12	548.53	0.80	0.88	0.93	0.96	24.8	52.7	82.8				
NEIU	7,364	1,174,137	2,578,472	3,949,339	4,678,254		159.44	350.15	536.30	635.29	0.94	1.07	1.10	1.11	25.1	55.1	84.4				
NIU	6,097	913,751	1,638,699	2,674,267	3,046,467		149.87	268.77	438.62	499.67	0.88	0.82	0.90	0.87	30.0	53.8	87.8				
SIUC	1,510	209,871	422,912	603,749	708,478		138.99	280.07	399.83	469.19	0.82	0.85	0.82	0.82	29.6	59.7	85.2				
SIUE	298	75,090	206,907	271,216	326,814		251.98	694.32	910.12	1,096.69	1.48	2.12	1.86	1.92	23.0	63.3	83.0				
UIC	3,174	529,804	1,069,626	1,399,963	1,555,240		166.92	337.00	441.07	489.99	0.98	1.03	0.90	0.86	34.1	68.8	90.0				
UIS	111	11,728	33,285	59,810	68,476		105.66	299.86	538.83	616.90	0.62	0.91	1.10	1.08	17.1	48.6	87.3				
UIUC	1,842	268,470	549,965	722,227	905,917		145.75	298.57	392.09	491.81	0.86	0.91	0.80	0.86	29.6	60.7	79.7				
WIU	3,697	719,067	1,289,800	1,836,032	2,083,509		194.50	348.88	496.63	563.57	1.14	1.06	1.02	0.99	34.5	61.9	88.1				
Total	29,538	5,028,154	9,686,572	14,426,899	16,895,150	Average	170.23	327.94	488.42	571.98											
Graduate II																					
CSU	3	730	1,187	1,998	2,668		243.33	395.67	666.00	889.33	1.12	0.76	0.95	1.07	27.4	44.5	74.9				
ISU	378	53,768	180,822	281,357	339,851		142.24	478.37	744.33	899.08	0.66	0.92	1.06	1.09	15.8	53.2	82.8				
NIU	179	33,236	59,136	93,967	107,045		185.68	330.37	524.96	598.02	0.86	0.63	0.75	0.72	31.0	55.2	87.8				
SIUC	582	128,208	288,625	391,828	458,149		220.29	495.92	673.24	787.20	1.01	0.95	0.96	0.95	28.0	63.0	85.5				
SIUE	6	803	1,474	2,049	2,469		133.83	245.67	341.50	411.50	0.62	0.47	0.48	0.50	32.5	59.7	83.0				
UIC	909	211,324	432,343	553,630	615,036		232.48	475.62	609.05	676.61	1.07	0.91	0.86	0.82	34.4	70.3	90.0				
UIS	2	212	458	885	1,013		106.00	229.00	442.50	506.50	0.49	0.44	0.63	0.61	20.9	45.2	87.4				
UIUC	449	119,634	358,395	460,042	577,048		266.45	798.21	1,024.59	1,285.18	1.23	1.53	1.46	1.55	20.7	62.1	79.7				
WIU	115	21,564	43,461	61,314	69,579		187.51	377.92	533.17	605.03	0.86	0.73	0.76	0.73	31.0	62.5	88.1				
Total	2,623	569,479	1,365,901	1,847,070	2,172,858	Average	217.11	520.74	704.18	828.39											

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Subtot	Instr	Total	Subtot	Dept	Less	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																	
CSU	3,515	846,983	1,398,935	2,348,074	3,134,940	240.96	397.99	668.02	891.87	2.14	1.57	1.72	1.93	27.0	44.6	74.9	
EIU	12,670	2,237,590	3,387,845	5,156,828	5,972,862	176.61	267.39	407.01	471.42	1.57	1.05	1.05	1.02	37.5	56.7	86.3	
GSU	4,393	676,373	987,688	1,668,531	1,910,238	153.97	224.83	379.82	434.84	1.37	0.89	0.98	0.94	35.4	51.7	87.3	
ISU	55,140	4,773,111	13,360,980	21,104,477	25,492,059	86.56	242.31	382.74	462.32	0.77	0.96	0.98	1.00	18.7	52.4	82.8	
NEIU	17,982	2,562,226	5,725,271	8,871,357	10,508,711	142.49	318.39	493.35	584.40	1.26	1.25	1.27	1.26	24.4	54.5	84.4	
NIU	28,754	2,129,233	4,694,367	8,360,476	9,524,073	74.05	163.26	290.76	331.23	0.66	0.64	0.75	0.72	22.4	49.3	87.8	
SIUC	11,819	1,148,917	2,769,697	4,023,910	4,718,783	97.21	234.34	340.46	399.25	0.86	0.92	0.88	0.86	24.3	58.7	85.3	
SIUE	2,759	319,171	811,346	1,111,433	1,339,269	115.68	294.07	402.84	485.42	1.03	1.16	1.04	1.05	23.8	60.6	83.0	
UIC	8,969	1,270,682	2,301,521	3,082,320	3,424,195	141.67	256.61	343.66	381.78	1.26	1.01	0.88	0.83	37.1	67.2	90.0	
UIS	2,033	163,790	475,427	912,748	1,045,001	80.57	233.85	448.97	514.02	0.72	0.92	1.15	1.11	15.7	45.5	87.3	
UIUC	17,780	1,894,204	5,671,641	7,430,963	9,320,943	106.54	318.99	417.94	524.24	0.95	1.26	1.07	1.13	20.3	60.8	79.7	
WIU	13,491	2,174,629	3,905,450	5,691,432	6,458,573	161.19	289.49	421.87	478.73	1.43	1.14	1.08	1.04	33.7	60.5	88.1	
Total	179,305	20,196,909	45,490,168	69,762,549	82,849,647	Average	112.64	253.70	389.07	462.06							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Lower Division																		
CSU	44	7,910	16,642	28,132	37,559		179.77	378.23	639.36	853.61	1.91	2.07	2.15	2.44	21.1	44.3	74.9	
EIU	421	66,672	84,931	136,271	157,834		158.37	201.74	323.68	374.90	1.68	1.11	1.09	1.07	42.2	53.8	86.3	
ISU	693	65,708	160,420	253,751	306,506		94.82	231.49	366.16	442.29	1.01	1.27	1.23	1.26	21.4	52.3	82.8	
NEIU	1,833	175,059	282,329	496,750	588,433		95.50	154.03	271.00	321.02	1.02	0.84	0.91	0.92	29.8	48.0	84.4	
NIU	5,221	450,793	808,660	1,456,787	1,659,541		86.34	154.89	279.02	317.86	0.92	0.85	0.94	0.91	27.2	48.7	87.8	
SIUC	630	62,888	139,177	204,220	239,874		99.82	220.92	324.16	380.75	1.06	1.21	1.09	1.09	26.2	58.0	85.1	
SIUE	781	56,661	193,722	269,052	324,206		72.55	248.04	344.50	415.12	0.77	1.36	1.16	1.19	17.5	59.8	83.0	
UIC	9	548	1,083	1,607	1,785		60.89	120.33	178.56	198.33	0.65	0.66	0.60	0.57	30.7	60.7	90.0	
UIUC	1,248	136,539	296,156	392,537	492,374		109.41	237.30	314.53	394.53	1.16	1.30	1.06	1.13	27.7	60.1	79.7	
WIU	4	911	1,857	2,567	2,913		227.75	464.25	641.75	728.25	2.42	2.55	2.15	2.08	31.3	63.7	88.1	
Total	10,884	1,023,689	1,984,977	3,241,674	3,811,025	Average	94.05	182.38	297.84	350.15								
Upper Division																		
CSU	299	50,835	110,256	187,048	249,730		170.02	368.75	625.58	835.22	1.70	1.78	1.99	2.23	20.4	44.2	74.9	
EIU	3,184	365,626	517,861	872,634	1,010,723		114.83	162.64	274.07	317.44	1.15	0.78	0.87	0.85	36.2	51.2	86.3	
ISU	4,033	448,994	1,138,695	1,790,923	2,163,252		111.33	282.34	444.07	536.39	1.11	1.36	1.41	1.43	20.8	52.6	82.8	
NEIU	96	15,137	38,318	57,850	68,526		157.68	399.15	602.60	713.81	1.58	1.92	1.91	1.91	22.1	55.9	84.4	
NIU	11,362	580,889	1,202,577	2,389,372	2,721,921		51.13	105.84	210.30	239.56	0.51	0.51	0.67	0.64	21.3	44.2	87.8	
SIUC	5,245	692,189	1,199,121	1,745,797	2,046,693		131.97	228.62	332.85	390.22	1.32	1.10	1.06	1.04	33.8	58.6	85.3	
SIUE	5,658	605,639	1,267,239	1,776,579	2,140,764		107.04	223.97	313.99	378.36	1.07	1.08	1.00	1.01	28.3	59.2	83.0	
UIC	1,385	255,920	737,033	938,409	1,042,492		184.78	532.15	677.55	752.70	1.85	2.57	2.15	2.01	24.5	70.7	90.0	
UIS	28	1,090	1,926	6,279	7,189		38.93	68.79	224.25	256.75	0.39	0.33	0.71	0.69	15.2	26.8	87.3	
UIUC	6,739	787,251	1,680,972	2,223,155	2,788,589		116.82	249.44	329.89	413.80	1.17	1.20	1.05	1.11	28.2	60.3	79.7	
WIU	81	5,442	11,235	18,797	21,331		67.19	138.70	232.06	263.35	0.67	0.67	0.74	0.70	25.5	52.7	88.1	
Total	38,110	3,809,012	7,905,233	12,006,843	14,261,210	Average	99.95	207.43	315.06	374.21								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Dept and College	Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.
Graduate I																	
CSU	859	241,211	408,427	670,411	895,072		280.80	475.47	780.46	1,041.99	1.61	1.42	1.57	1.79	26.9	45.6	74.9
EIU	5,106	1,180,777	1,589,270	2,362,457	2,736,301		231.25	311.26	462.68	535.90	1.32	0.93	0.93	0.92	43.2	58.1	86.3
GSU	1,332	205,117	299,526	505,999	579,298		153.99	224.87	379.88	434.91	0.88	0.67	0.77	0.75	35.4	51.7	87.3
ISU	4,290	663,344	1,634,156	2,552,834	3,083,563		154.63	380.92	595.07	718.78	0.89	1.14	1.20	1.23	21.5	53.0	82.8
NEIU	6,417	1,106,075	1,967,728	3,063,853	3,629,337		172.37	306.64	477.46	565.58	0.99	0.92	0.96	0.97	30.5	54.2	84.4
NIU	9,153	1,712,262	3,026,723	4,808,791	5,478,070		187.07	330.68	525.38	598.50	1.07	0.99	1.06	1.03	31.3	55.3	87.8
SIUC	2,063	469,748	933,564	1,277,179	1,495,178		227.70	452.53	619.09	724.76	1.30	1.35	1.25	1.24	31.4	62.4	85.4
SIUE	3,914	583,036	1,215,533	1,658,488	1,998,467		148.96	310.56	423.73	510.59	0.85	0.93	0.85	0.88	29.2	60.8	83.0
UIC	1,860	402,369	1,094,136	1,386,665	1,540,466		216.33	588.25	745.52	828.21	1.24	1.76	1.50	1.42	26.1	71.0	90.0
UIS	1,856	351,117	671,973	1,157,197	1,324,870		189.18	362.05	623.49	713.83	1.08	1.08	1.26	1.22	26.5	50.7	87.3
UIUC	7,956	864,845	1,953,445	2,585,271	3,242,805		108.70	245.53	324.95	407.59	0.62	0.73	0.66	0.70	26.7	60.2	79.7
WIU	4,457	823,741	1,698,963	2,394,742	2,717,525		184.82	381.19	537.30	609.72	1.06	1.14	1.08	1.05	30.3	62.5	88.1
Total	49,263	8,603,642	16,493,444	24,423,887	28,720,952	Average	174.65	334.80	495.79	583.01							
Graduate II																	
CSU	528	165,077	267,225	435,550	581,508		312.65	506.11	824.91	1,101.34	1.61	1.16	1.33	1.51	28.4	46.0	74.9
GSU	363	55,884	81,605	137,859	157,829		153.95	224.81	379.78	434.79	0.79	0.52	0.61	0.60	35.4	51.7	87.3
ISU	2,962	469,566	1,408,253	2,191,424	2,647,017		158.53	475.44	739.85	893.66	0.82	1.09	1.19	1.23	17.7	53.2	82.8
NIU	4,870	1,338,429	2,244,561	3,447,269	3,927,054		274.83	460.90	707.86	806.38	1.41	1.06	1.14	1.11	34.1	57.2	87.8
SIUC	1,282	224,155	519,367	722,148	849,289		174.85	405.12	563.30	662.47	0.90	0.93	0.91	0.91	26.4	61.2	85.0
SIUE	372	40,368	102,656	141,316	170,284		108.52	275.96	379.88	457.75	0.56	0.63	0.61	0.63	23.7	60.3	83.0
UIC	3,162	822,190	2,038,079	2,573,076	2,858,468		260.02	644.55	813.75	904.01	1.34	1.48	1.31	1.24	28.8	71.3	90.0
UIUC	5,749	680,043	1,892,406	2,476,832	3,106,785		118.29	329.17	430.83	540.40	0.61	0.75	0.70	0.74	21.9	60.9	79.7
WIU	1,036	155,214	316,300	457,691	519,382		149.82	305.31	441.79	501.33	0.77	0.70	0.71	0.69	29.9	60.9	88.1
Total	20,324	3,950,926	8,870,452	12,583,165	14,817,616	Average	194.40	436.45	619.13	729.07							

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																	
CSU	1,730	465,033	802,550	1,321,141	1,763,869	268.81	463.90	763.67	1,019.58	1.83	1.56	1.73	1.96	26.4	45.5	74.9	
EIU	8,711	1,613,075	2,192,062	3,371,362	3,904,858	185.18	251.64	387.02	448.27	1.26	0.85	0.88	0.86	41.3	56.1	86.3	
GSU	1,695	261,001	381,131	643,858	737,127	153.98	224.86	379.86	434.88	1.05	0.76	0.86	0.84	35.4	51.7	87.3	
ISU	11,978	1,647,612	4,341,524	6,788,932	8,200,338	137.55	362.46	566.78	684.62	0.94	1.22	1.29	1.32	20.1	52.9	82.8	
NEIU	8,346	1,296,271	2,288,375	3,618,453	4,286,296	155.32	274.19	433.56	513.57	1.06	0.92	0.98	0.99	30.2	53.4	84.4	
NIU	30,606	4,082,373	7,282,521	12,102,219	13,786,586	133.38	237.94	395.42	450.45	0.91	0.80	0.90	0.87	29.6	52.8	87.8	
SIUC	9,220	1,448,980	2,791,229	3,949,344	4,631,034	157.16	302.74	428.35	502.28	1.07	1.02	0.97	0.97	31.3	60.3	85.3	
SIUE	10,725	1,285,704	2,779,150	3,845,435	4,633,721	119.88	259.13	358.55	432.05	0.82	0.87	0.81	0.83	27.7	60.0	83.0	
UIC	6,416	1,481,027	3,870,331	4,899,757	5,443,211	230.83	603.23	763.68	848.38	1.57	2.03	1.73	1.63	27.2	71.1	90.0	
UIS	1,884	352,207	673,899	1,163,476	1,332,059	186.95	357.70	617.56	707.04	1.27	1.20	1.40	1.36	26.4	50.6	87.3	
UIUC	21,692	2,468,678	5,822,979	7,677,795	9,630,553	113.81	268.44	353.95	443.97	0.78	0.90	0.80	0.85	25.6	60.5	79.7	
WIU	5,578	985,308	2,028,355	2,873,797	3,261,151	176.64	363.63	515.20	584.65	1.20	1.22	1.17	1.13	30.2	62.2	88.1	
Total	118,581	17,387,269	35,254,106	52,255,569	61,610,803	Average	146.63	297.30	440.67	519.57							

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Direct Salary	Dept and College	Instruction	Subtot	Instr	Total	Dir Sal	Dept College	P.P.	Subtot	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Subtotal	Less Phys. Plant	Total	Subtot	Less P.P.	Instr	Dir Sal	Dept College	Less Cost	Dir Sal	Dept College	Less P.P.
Lower Division																	
NIU	1,201	248,727	495,062	768,193	875,109		207.10	412.21	639.63	728.65	1.76	1.29	1.51	1.43	28.4	56.6	87.8
SIUC	621	79,074	389,085	525,956	617,524		127.33	626.55	846.95	994.40	1.08	1.96	2.00	1.95	12.8	63.0	85.2
SIUE	2,271	92,027	523,518	731,934	881,973		40.52	230.52	322.30	388.36	0.34	0.72	0.76	0.76	10.4	59.4	83.0
UIC	7,182	840,134	3,024,158	3,899,488	4,332,000		116.98	421.07	542.95	603.17	0.99	1.32	1.28	1.19	19.4	69.8	90.0
UIUC	22,424	2,686,162	6,294,789	8,285,408	10,392,705		119.79	280.72	369.49	463.46	1.02	0.88	0.87	0.91	25.8	60.6	79.7
WIU	123	30,941	71,815	97,465	110,602		251.55	583.86	792.40	899.20	2.14	1.83	1.87	1.77	28.0	64.9	88.1
Total	33,822	3,977,065	10,798,427	14,308,444	17,209,913	Average	117.59	319.27	423.05	508.84							
Upper Division																	
NIU	17,649	998,509	3,587,470	6,121,111	6,973,038		56.58	203.27	346.82	395.10	0.43	0.61	0.78	0.73	14.3	51.4	87.8
SIUC	12,579	1,534,570	3,690,112	5,248,951	6,162,788		121.99	293.35	417.28	489.93	0.92	0.88	0.94	0.91	24.9	59.9	85.2
SIUE	14,767	1,177,066	3,058,160	4,320,823	5,206,561		79.71	207.09	292.60	352.58	0.60	0.62	0.66	0.66	22.6	58.7	83.0
UIC	36,480	5,204,968	12,080,806	15,832,435	17,588,488		142.68	331.16	434.00	482.14	1.07	1.00	0.97	0.90	29.6	68.7	90.0
UIUC	90,989	13,879,813	34,553,772	45,027,420	56,479,628		152.54	379.76	494.87	620.73	1.15	1.14	1.11	1.15	24.6	61.2	79.7
WIU	977	244,192	566,780	769,585	873,316		249.94	580.12	787.70	893.88	1.88	1.75	1.77	1.66	28.0	64.9	88.1
Total	173,441	23,039,118	57,537,100	77,320,325	93,283,819	Average	132.84	331.74	445.80	537.84							
Graduate I																	
NIU	3,876	502,417	1,076,069	1,748,177	1,991,486		129.62	277.62	451.03	513.80	0.75	0.62	0.76	0.72	25.2	54.0	87.8
SIUC	1,873	540,386	1,552,775	2,075,338	2,436,653		288.51	829.03	1,108.03	1,300.94	1.67	1.84	1.88	1.83	22.2	63.7	85.2
SIUE	2,668	560,026	1,559,941	2,057,475	2,479,242		209.90	584.69	771.17	929.25	1.22	1.30	1.31	1.31	22.6	62.9	83.0
UIC	17,090	3,083,578	7,516,714	9,667,481	10,739,748		180.43	439.83	565.68	628.42	1.05	0.98	0.96	0.88	28.7	70.0	90.0
UIUC	38,791	6,414,766	17,269,388	22,409,541	28,109,150		165.37	445.19	577.70	724.63	0.96	0.99	0.98	1.02	22.8	61.4	79.7
Total	64,298	11,101,173	28,974,887	37,958,012	45,756,279	Average	172.65	450.63	590.35	711.63							
Graduate II																	
NIU	6	4,019	6,323	9,231	10,516		669.83	1,053.83	1,538.50	1,752.67	3.01	1.93	2.18	2.03	38.2	60.1	87.8
SIUC	1,362	370,582	960,201	1,291,344	1,516,166		272.09	704.99	948.12	1,113.19	1.22	1.29	1.35	1.29	24.4	63.3	85.2
SIUE	81	23,908	144,989	186,202	224,370		295.16	1,789.99	2,298.79	2,770.00	1.33	3.28	3.26	3.21	10.7	64.6	83.0
UIC	10,609	2,902,056	5,461,546	6,965,094	7,737,626		273.55	514.80	656.53	729.35	1.23	0.94	0.93	0.85	37.5	70.6	90.0
UIUC	41,054	8,524,061	22,421,598	28,963,791	36,330,399		207.63	546.15	705.50	884.94	0.93	1.00	1.00	1.03	23.5	61.7	79.7
Total	53,112	11,824,626	28,994,657	37,415,662	45,819,077	Average	222.64	545.92	704.47	862.69							

2017-2018 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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept Phys. Plant	Less Instruction	Total	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																		
NIU	22,732	1,753,672	5,164,924	8,646,712	9,850,149		77.15	227.21	380.38	433.32	0.50	0.58	0.74	0.70	17.8	52.4	87.8	
SIUC	16,435	2,524,612	6,592,173	9,141,589	10,733,131		153.61	401.11	556.23	653.07	1.00	1.03	1.08	1.05	23.5	61.4	85.2	
SIUE	19,787	1,853,027	5,286,608	7,296,434	8,792,146		93.65	267.18	368.75	444.34	0.61	0.69	0.72	0.71	21.1	60.1	83.0	
UIC	71,361	12,030,736	28,083,224	36,364,498	40,397,862		168.59	393.54	509.59	566.11	1.10	1.01	0.99	0.91	29.8	69.5	90.0	
UIUC	193,258	31,504,802	80,539,547	104,686,160	131,311,882		163.02	416.75	541.69	679.46	1.06	1.07	1.05	1.09	24.0	61.3	79.7	
WIU	1,100	275,133	638,595	867,050	983,918		250.12	580.54	788.23	894.47	1.63	1.49	1.53	1.44	28.0	64.9	88.1	
Total	324,673	49,941,982	126,305,071	167,002,443	202,069,088	Average	153.82	389.02	514.37	622.38								

2017-2018 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			
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtotal		Instr		Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																			
EIU	426	55,099	90,865	144,140	166,949		129.34	213.30	338.36	391.90	1.08	0.82	0.85	0.84	33.0	54.4	86.3		
ISU	1,953	231,439	545,675	858,466	1,036,939		118.50	279.40	439.56	530.95	0.99	1.08	1.10	1.13	22.3	52.6	82.8		
NIU	705	103,199	184,297	301,957	343,983		146.38	261.41	428.31	487.92	1.23	1.01	1.08	1.04	30.0	53.6	87.8		
SIUC	1,357	127,981	315,605	460,097	540,289		94.31	232.58	339.05	398.15	0.79	0.90	0.85	0.85	23.7	58.4	85.2		
SIUE	180	15,208	51,028	70,097	84,466		84.49	283.49	389.43	469.26	0.71	1.09	0.98	1.00	18.0	60.4	83.0		
WIU	676	98,775	188,152	275,692	312,852		146.12	278.33	407.83	462.80	1.23	1.07	1.02	0.99	31.6	60.1	88.1		
Total	5,297	631,701	1,375,622	2,110,449	2,485,478	Average	119.26	259.70	398.42	469.22									
Upper Division																			
EIU	1,636	251,239	403,811	623,173	721,786		153.57	246.83	380.91	441.19	1.44	1.15	1.14	1.12	34.8	55.9	86.3		
ISU	6,514	862,782	1,836,834	2,889,042	3,489,668		132.45	281.98	443.51	535.72	1.24	1.32	1.33	1.36	24.7	52.6	82.8		
NIU	6,766	415,175	943,429	1,741,393	1,983,758		61.36	139.44	257.37	293.20	0.58	0.65	0.77	0.75	20.9	47.6	87.8		
SIUC	11,824	1,222,889	2,332,978	3,472,098	4,077,734		103.42	197.31	293.65	344.87	0.97	0.92	0.88	0.88	30.0	57.2	85.1		
SIUE	1,535	197,860	432,895	594,902	716,853		128.90	282.02	387.56	467.01	1.21	1.32	1.16	1.19	27.6	60.4	83.0		
WIU	1,757	254,860	485,472	712,078	808,058		145.05	276.31	405.28	459.91	1.36	1.29	1.21	1.17	31.5	60.1	88.1		
Total	30,032	3,204,805	6,435,419	10,032,686	11,797,857	Average	106.71	214.29	334.07	392.84									
Graduate I																			
EIU	3,677	709,667	990,941	1,506,407	1,744,787		193.00	269.50	409.68	474.51	1.03	0.92	0.92	0.92	40.7	56.8	86.3		
ISU	1,660	241,609	484,256	760,993	919,202		145.55	291.72	458.43	553.74	0.77	1.00	1.03	1.07	26.3	52.7	82.8		
NIU	424	141,979	226,379	343,516	391,326		334.86	533.91	810.18	922.94	1.78	1.83	1.83	1.78	36.3	57.8	87.8		
SIUC	811	182,635	262,017	369,602	433,949		225.20	323.08	455.74	535.08	1.20	1.11	1.03	1.03	42.1	60.4	85.2		
WIU	457	45,375	86,433	135,066	153,271		99.29	189.13	295.55	335.39	0.53	0.65	0.67	0.65	29.6	56.4	88.1		
Total	7,029	1,321,265	2,050,026	3,115,584	3,642,535	Average	187.97	291.65	443.25	518.22									
Graduate II																			
ISU	6	1,027	1,984	3,108	3,754		171.17	330.67	518.00	625.67	1.09	0.58	0.66	0.68	27.4	52.9	82.8		
SIUC	50	7,750	29,980	40,621	47,693		155.00	599.60	812.42	953.86	0.99	1.05	1.04	1.04	16.2	62.9	85.2		
Total	56	8,777	31,964	43,729	51,447	Average	156.73	570.79	780.88	918.70									

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr	
Total All Levels																		
EIU	5,739	1,016,005	1,485,617	2,273,720	2,633,522		177.04	258.86	396.19	458.88	1.45	1.11	1.10	1.08	38.6	56.4	86.3	
ISU	10,133	1,336,857	2,868,749	4,511,609	5,449,563		131.93	283.11	445.24	537.80	1.08	1.21	1.23	1.27	24.5	52.6	82.8	
NIU	7,895	660,353	1,354,105	2,386,866	2,719,067		83.64	171.51	302.33	344.40	0.69	0.73	0.84	0.81	24.3	49.8	87.8	
SIUC	14,042	1,541,255	2,940,580	4,342,418	5,099,665		109.76	209.41	309.24	363.17	0.90	0.90	0.86	0.86	30.2	57.7	85.2	
SIUE	1,715	213,068	494,902	678,914	818,087		124.24	288.57	395.87	477.02	1.02	1.24	1.10	1.12	26.0	60.5	83.0	
WIU	2,890	399,010	760,057	1,122,836	1,274,181		138.07	263.00	388.52	440.89	1.13	1.13	1.08	1.04	31.3	59.7	88.1	
Total	42,414	5,166,548	9,904,010	15,316,363	17,994,085	Average	121.81	233.51	361.12	424.25								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Lower Division																		
CSU	1,032	145,648	247,940	453,152	605,008		141.13	240.25	439.10	586.25	1.27	1.34	1.68	1.87	24.1	41.0	74.9	
EIU	666	119,419	161,396	249,891	289,435		179.31	242.34	375.21	434.59	1.61	1.35	1.44	1.39	41.3	55.8	86.3	
ISU	4,580	461,489	1,018,205	1,612,695	1,947,971		100.76	222.32	352.12	425.32	0.91	1.24	1.35	1.36	23.7	52.3	82.8	
NEIU	1,989	230,004	393,230	656,542	777,717		115.64	197.70	330.09	391.01	1.04	1.10	1.26	1.25	29.6	50.6	84.4	
NIU	3,156	297,117	673,199	1,138,984	1,297,506		94.14	213.31	360.89	411.12	0.85	1.19	1.38	1.31	22.9	51.9	87.8	
SIUC	1,662	121,670	218,055	345,977	406,210		73.21	131.20	208.17	244.41	0.66	0.73	0.80	0.78	30.0	53.7	85.2	
SIUE	2,064	177,820	353,488	510,183	614,767		86.15	171.26	247.18	297.85	0.78	0.95	0.95	0.95	28.9	57.5	83.0	
UIC	13,261	1,482,346	2,019,605	2,881,158	3,200,721		111.78	152.30	217.27	241.36	1.01	0.85	0.83	0.77	46.3	63.1	90.0	
UIUC	24,456	2,824,749	4,354,547	5,857,917	7,347,811		115.50	178.06	239.53	300.45	1.04	0.99	0.92	0.96	38.4	59.3	79.7	
WIU	984	125,321	231,100	347,459	394,293		127.36	234.86	353.11	400.70	1.15	1.31	1.35	1.28	31.8	58.6	88.1	
Total	53,850	5,985,583	9,670,765	14,053,958	16,881,439	Average	111.15	179.59	260.98	313.49								
Upper Division																		
CSU	1,217	172,219	292,598	534,703	713,888		141.51	240.43	439.36	586.60	1.20	1.19	1.49	1.67	24.1	41.0	74.9	
EIU	1,690	268,457	362,823	574,805	665,764		158.85	214.69	340.12	393.94	1.35	1.06	1.15	1.12	40.3	54.5	86.3	
ISU	5,173	572,622	1,190,595	1,883,623	2,275,225		110.69	230.16	364.13	439.83	0.94	1.14	1.23	1.25	25.2	52.3	82.8	
NEIU	2,586	383,671	663,539	1,059,606	1,255,174		148.36	256.59	409.75	485.37	1.26	1.27	1.39	1.38	30.6	52.9	84.4	
NIU	9,323	458,354	1,318,917	2,426,052	2,763,706		49.16	141.47	260.22	296.44	0.42	0.70	0.88	0.84	16.6	47.7	87.8	
SIUC	5,959	624,903	1,059,689	1,598,729	1,877,067		104.87	177.83	268.29	315.00	0.89	0.88	0.91	0.89	33.3	56.5	85.2	
SIUE	3,089	364,585	652,066	919,500	1,107,991		118.03	211.09	297.67	358.69	1.00	1.04	1.01	1.02	32.9	58.9	83.0	
UIC	15,721	2,060,584	2,982,332	4,128,226	4,586,108		131.07	189.70	262.59	291.72	1.11	0.94	0.89	0.83	44.9	65.0	90.0	
UIUC	25,944	3,384,455	5,697,855	7,579,449	9,507,195		130.45	219.62	292.15	366.45	1.11	1.08	0.99	1.04	35.6	59.9	79.7	
WIU	1,252	192,655	355,269	519,158	589,136		153.88	283.76	414.66	470.56	1.31	1.40	1.41	1.34	32.7	60.3	88.1	
Total	71,954	8,482,505	14,575,683	21,223,851	25,341,254	Average	117.89	202.57	294.96	352.19								

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Subtot Dir Sal	Dept College	Less P.P.	Total Instr Cost	Subtot Dir Sal	Dept College	Less P.P.
		Direct Salary	Subtotal Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Subtot Dir Sal	Dept College	Less P.P.	
Graduate I																	
CSU	15	2,113	3,600	6,581	8,786	140.87	240.00	438.73	585.73	0.73	0.70	0.94	1.04	24.0	41.0	74.9	
EIU	70	13,232	17,883	27,432	31,773	189.03	255.47	391.89	453.90	0.98	0.75	0.84	0.81	41.6	56.3	86.3	
ISU	397	55,674	118,383	185,933	224,588	140.24	298.19	468.35	565.71	0.73	0.87	1.01	1.01	24.8	52.7	82.8	
NEIU	895	182,789	356,933	538,911	638,376	204.23	398.81	602.14	713.27	1.06	1.16	1.29	1.27	28.6	55.9	84.4	
NIU	545	58,056	138,340	227,639	259,320	106.52	253.83	417.69	475.82	0.55	0.74	0.90	0.85	22.4	53.3	87.8	
SIUC	1,101	162,353	337,382	478,092	561,327	147.46	306.43	434.23	509.83	0.77	0.89	0.93	0.91	28.9	60.1	85.2	
SIUE	12	5,831	16,040	20,690	24,932	485.92	1,336.67	1,724.17	2,077.67	2.52	3.90	3.71	3.69	23.4	64.3	83.0	
UIC	1,483	359,281	625,446	806,399	895,839	242.27	421.74	543.76	604.07	1.26	1.23	1.17	1.07	40.1	69.8	90.0	
UIUC	6,439	1,271,194	2,144,725	2,805,993	3,519,666	197.42	333.08	435.78	546.62	1.03	0.97	0.94	0.97	36.1	60.9	79.7	
WIU	12	1,370	2,524	3,867	4,388	114.17	210.33	322.25	365.67	0.59	0.61	0.69	0.65	31.2	57.5	88.1	
Total	10,969	2,111,893	3,761,256	5,101,537	6,168,995	Average	192.53	342.90	465.09	562.40							
Graduate II																	
CSU	3	410	699	1,277	1,705	136.67	233.00	425.67	568.33	0.53	0.46	0.65	0.71	24.0	41.0	74.9	
ISU	9	858	1,441	2,312	2,793	95.33	160.11	256.89	310.33	0.37	0.32	0.39	0.39	30.7	51.6	82.8	
NIU	71	14,573	33,027	50,685	57,739	205.25	465.17	713.87	813.23	0.80	0.92	1.09	1.01	25.2	57.2	87.8	
SIUC	54	16,527	30,950	42,017	49,331	306.06	573.15	778.09	913.54	1.19	1.14	1.19	1.14	33.5	62.7	85.2	
UIC	1,134	292,476	516,297	662,722	736,227	257.92	455.29	584.41	649.23	1.00	0.90	0.89	0.81	39.7	70.1	90.0	
UIUC	5,134	1,324,675	2,650,004	3,427,204	4,298,873	258.02	516.17	667.55	837.33	1.00	1.02	1.02	1.04	30.8	61.6	79.7	
Total	6,405	1,649,519	3,232,418	4,186,217	5,146,668	Average	257.54	504.67	653.59	803.54							
Total All Levels																	
CSU	2,267	320,390	544,837	995,713	1,329,387	141.33	240.33	439.22	586.41	1.11	1.10	1.41	1.57	24.1	41.0	74.9	
EIU	2,426	401,108	542,102	852,128	986,972	165.34	223.46	351.25	406.83	1.30	1.02	1.13	1.09	40.6	54.9	86.3	
ISU	10,159	1,090,643	2,328,624	3,684,563	4,450,577	107.36	229.22	362.69	438.09	0.84	1.05	1.17	1.17	24.5	52.3	82.8	
NEIU	5,470	796,464	1,413,702	2,255,059	2,671,267	145.61	258.45	412.26	488.35	1.14	1.18	1.32	1.31	29.8	52.9	84.4	
NIU	13,095	828,100	2,163,483	3,843,360	4,378,271	63.24	165.21	293.50	334.35	0.50	0.76	0.94	0.89	18.9	49.4	87.8	
SIUC	8,776	925,453	1,646,076	2,464,815	2,893,935	105.45	187.57	280.86	329.76	0.83	0.86	0.90	0.88	32.0	56.9	85.2	
SIUE	5,165	548,236	1,021,594	1,450,373	1,747,690	106.14	197.79	280.81	338.37	0.83	0.91	0.90	0.90	31.4	58.5	83.0	
UIC	31,599	4,194,687	6,143,680	8,478,505	9,418,895	132.75	194.43	268.32	298.08	1.04	0.89	0.86	0.80	44.5	65.2	90.0	
UIUC	61,973	8,805,073	14,847,131	19,670,563	24,673,545	142.08	239.57	317.41	398.13	1.12	1.10	1.02	1.06	35.7	60.2	79.7	
WIU	2,248	319,346	588,893	870,484	987,817	142.06	261.96	387.23	439.42	1.12	1.20	1.24	1.18	32.3	59.6	88.1	
Total	143,178	18,229,500	31,240,122	44,565,563	53,538,356	Average	127.32	218.19	311.26	373.93							

2017-2018 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		
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Dept Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College
Lower Division																		
EIU	13	4,526	6,491	9,118	10,560	348.15	499.31	701.38	812.31	2.88	1.57	1.52	1.48	42.9	61.5	86.3		
GSU	243	37,381	54,587	92,215	105,574	153.83	224.64	379.49	434.46	1.27	0.71	0.82	0.79	35.4	51.7	87.3		
ISU	1,409	314,839	549,353	857,800	1,036,135	223.45	389.89	608.80	735.37	1.85	1.23	1.32	1.34	30.4	53.0	82.8		
SIUE	2,026	88,929	658,738	895,932	1,079,592	43.89	325.14	442.22	532.87	0.36	1.02	0.96	0.97	8.2	61.0	83.0		
UIC	808	98,217	159,689	219,940	244,335	121.56	197.63	272.20	302.39	1.01	0.62	0.59	0.55	40.2	65.4	90.0		
Total	4,499	543,892	1,428,858	2,075,005	2,476,196	Average	120.89	317.59	461.21	550.39								
Upper Division																		
CSU	1,484	248,846	470,008	816,310	1,089,865	167.69	316.72	550.07	734.41	0.98	1.00	1.21	1.37	22.8	43.1	74.9		
EIU	386	195,992	301,273	408,481	473,120	507.75	780.50	1,058.24	1,225.70	2.96	2.45	2.32	2.29	41.4	63.7	86.3		
GSU	1,440	221,647	323,664	546,774	625,981	153.92	224.77	379.70	434.71	0.90	0.71	0.83	0.81	35.4	51.7	87.3		
ISU	9,847	1,601,156	3,299,032	5,167,395	6,241,687	162.60	335.03	524.77	633.87	0.95	1.05	1.15	1.18	25.7	52.9	82.8		
NIU	164	757,463	1,160,201	1,636,039	1,863,740	1,618.68	7,074.40	9,975.85	11,364.27	26.96	22.23	21.88	21.19	40.6	62.3	87.8		
SIUE	17,380	1,779,266	4,256,511	5,918,357	7,131,578	102.37	244.91	340.53	410.33	0.60	0.77	0.75	0.77	24.9	59.7	83.0		
UIC	12,710	2,372,843	3,490,559	4,645,532	5,160,790	186.69	274.63	365.50	406.04	1.09	0.86	0.80	0.76	46.0	67.6	90.0		
WIU	2,047	611,038	1,163,798	1,582,578	1,795,891	298.50	568.54	773.12	877.33	1.74	1.79	1.70	1.64	34.0	64.8	88.1		
Total	45,458	7,788,251	14,465,046	20,721,466	24,382,652	Average	171.33	318.21	455.84	536.38								
Graduate I																		
GSU	1,780	274,042	400,175	676,028	773,959	153.96	224.82	379.79	434.81	0.50	0.40	0.51	0.52	35.4	51.7	87.3		
ISU	1,572	305,814	616,103	961,933	1,161,917	194.54	391.92	611.92	739.13	0.63	0.70	0.83	0.89	26.3	53.0	82.8		
NIU	1,350	517,021	1,309,921	1,919,351	2,186,483	382.98	970.31	1,421.74	1,619.62	1.24	1.74	1.93	1.94	23.6	59.9	87.8		
SIUE	1,078	184,922	1,000,071	1,299,985	1,566,473	171.54	927.71	1,205.92	1,453.13	0.56	1.66	1.63	1.74	11.8	63.8	83.0		
UIC	16,231	5,507,368	8,963,041	11,391,933	12,655,467	339.31	552.22	701.86	779.71	1.10	0.99	0.95	0.94	43.5	70.8	90.0		
Total	22,011	6,789,167	12,289,311	16,249,230	18,344,299	Average	308.44	558.33	738.23	833.42								
Graduate II																		
GSU	122	18,782	27,427	46,333	53,044	153.95	224.81	379.78	434.79	0.35	0.26	0.34	0.34	35.4	51.7	87.3		
ISU	327	215,471	420,773	648,315	783,098	658.93	1,286.77	1,982.61	2,394.80	1.48	1.50	1.79	1.88	27.5	53.7	82.8		
SIUE	3,564	692,681	1,234,982	1,672,609	2,015,483	194.35	346.52	469.31	565.51	0.44	0.40	0.42	0.44	34.4	61.3	83.0		
UIC	959	1,283,029	2,572,269	3,148,282	3,497,473	1,337.88	2,682.24	3,282.88	3,647.00	3.01	3.13	2.96	2.86	36.7	73.5	90.0		
Total	4,972	2,209,963	4,255,451	5,515,539	6,349,098	Average	444.48	855.88	1,109.32	1,276.97								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot	Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr
Total All Levels																	
CSU	1,484	248,846	470,008	816,310	1,089,865		167.69	316.72	550.07	734.41	0.74	0.75	0.95	1.09	22.8	43.1	74.9
EIU	399	200,518	307,764	417,599	483,680		502.55	771.34	1,046.61	1,212.23	2.22	1.83	1.80	1.80	41.5	63.6	86.3
GSU	3,585	551,852	805,853	1,361,350	1,558,558		153.93	224.78	379.74	434.74	0.68	0.53	0.65	0.65	35.4	51.7	87.3
ISU	13,155	2,437,280	4,885,261	7,635,443	9,222,837		185.27	371.36	580.42	701.09	0.82	0.88	1.00	1.04	26.4	53.0	82.8
NIU	1,514	1,329,151	2,548,903	3,665,792	4,175,991		877.91	1,683.56	2,421.26	2,758.25	3.89	3.98	4.17	4.11	31.8	61.0	87.8
SIUE	24,048	2,745,798	7,150,302	9,786,883	11,793,126		114.18	297.33	406.97	490.40	0.51	0.70	0.70	0.73	23.3	60.6	83.0
UIC	30,708	9,261,457	15,185,558	19,405,687	21,558,065		301.60	494.51	631.94	702.03	1.33	1.17	1.09	1.05	43.0	70.4	90.0
WIU	2,047	611,038	1,163,798	1,582,578	1,795,891		298.50	568.54	773.12	877.33	1.32	1.35	1.33	1.31	34.0	64.8	88.1
Total	76,940	17,385,940	32,517,447	44,671,642	51,678,013	Average	225.97	422.63	580.60	671.67							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot		Instr	Total	Subtot	Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr
Lower Division																		
UIUC	31	14,133	60,867	77,490	97,199		455.90	1,963.45	2,499.68	3,135.45		1.00	1.00	1.00	1.00	14.5	62.6	79.7
Total	31	14,133	60,867	77,490	97,199	Average	455.90	1,963.45	2,499.68	3,135.45								
Upper Division																		
UIUC	158	25,398	188,503	240,862	302,122		160.75	1,193.06	1,524.44	1,912.16		1.00	1.00	1.00	1.00	8.4	62.4	79.7
Total	158	25,398	188,503	240,862	302,122	Average	160.75	1,193.06	1,524.44	1,912.16								
Graduate I																		
UIUC	21,894	3,464,068	9,335,848	12,127,666	15,212,199		158.22	426.41	553.93	694.81		1.00	1.00	1.00	1.00	22.8	61.4	79.7
Total	21,894	3,464,068	9,335,848	12,127,666	15,212,199	Average	158.22	426.41	553.93	694.81								
Graduate II																		
UIUC	879	236,018	1,417,001	1,806,226	2,265,619		268.51	1,612.06	2,054.86	2,577.50		1.00	1.00	1.00	1.00	10.4	62.5	79.7
Total	879	236,018	1,417,001	1,806,226	2,265,619	Average	268.51	1,612.06	2,054.86	2,577.50								
Total All Levels																		
UIUC	22,962	3,739,617	11,002,219	14,252,244	17,877,139		162.86	479.15	620.69	778.55		1.00	1.00	1.00	1.00	20.9	61.5	79.7
Total	22,962	3,739,617	11,002,219	14,252,244	17,877,139	Average	162.86	479.15	620.69	778.55								

2017-2018 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			
		Instruction					Subtotal			Instruction	Subtot	Instr	Total	Subtot		Instr	Subtot		Instr
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College
Lower Division																			
CSU	3	684	1,112		1,889	2,522	228.00	370.67	629.67	840.67	2.45	2.06	2.04	2.35	27.1	44.1	74.9		
ISU	295	24,994	48,188		77,229	93,285	84.73	163.35	261.79	316.22	0.91	0.91	0.85	0.88	26.8	51.7	82.8		
NIU	153	1,499	2,161		12,511	14,252	9.80	14.12	81.77	93.15	0.11	0.08	0.27	0.26	10.5	15.2	87.8		
SIUC	496	36,504	84,580		128,483	150,895	73.60	170.52	259.04	304.22	0.79	0.95	0.84	0.85	24.2	56.1	85.1		
UIC	37	6,749	13,629		17,725	19,691	182.41	368.35	479.05	532.19	1.96	2.05	1.55	1.49	34.3	69.2	90.0		
UIS	501	68,112	121,774		231,211	264,713	135.95	243.06	461.50	528.37	1.46	1.35	1.50	1.48	25.7	46.0	87.3		
WIU	240	21,715	39,258		63,212	71,732	90.48	163.58	263.38	298.88	0.97	0.91	0.85	0.84	30.3	54.7	88.1		
Total	1,725	160,257	310,702		532,260	617,090	Average	92.90	180.12	308.56	357.73								
Upper Division																			
CSU	298	66,930	108,899		184,998	246,993	224.60	365.43	620.80	828.84	1.95	1.96	2.05	2.34	27.1	44.1	74.9		
EIU	48	23,339	29,740		40,992	47,479	486.23	619.58	854.00	989.15	4.22	3.32	2.82	2.79	49.2	62.6	86.3		
ISU	2,189	285,573	501,118		792,945	957,796	130.46	228.93	362.24	437.55	1.13	1.23	1.20	1.24	29.8	52.3	82.8		
NIU	3,400	21,460	30,926		254,037	289,394	6.31	9.10	74.72	85.12	0.05	0.05	0.25	0.24	7.4	10.7	87.8		
SIUC	5,620	659,653	990,025		1,466,847	1,704,747	117.38	176.16	261.00	303.34	1.02	0.94	0.86	0.86	38.7	58.1	86.0		
UIC	266	48,425	93,074		121,485	134,960	182.05	349.90	456.71	507.37	1.58	1.87	1.51	1.43	35.9	69.0	90.0		
UIS	1,279	387,510	651,524		1,053,997	1,206,717	302.98	509.40	824.08	943.48	2.63	2.73	2.72	2.66	32.1	54.0	87.3		
WIU	505	74,548	136,896		201,344	228,483	147.62	271.08	398.70	452.44	1.28	1.45	1.32	1.28	32.6	59.9	88.1		
Total	13,605	1,567,438	2,542,202		4,116,645	4,816,569	Average	115.21	186.86	302.58	354.03								
Graduate I																			
CSU	2,236	502,061	816,880		1,387,720	1,852,760	224.54	365.33	620.63	828.60	1.46	1.31	1.55	1.78	27.1	44.1	74.9		
GSU	3,000	461,869	674,453		1,139,373	1,304,425	153.96	224.82	379.79	434.81	1.00	0.81	0.95	0.93	35.4	51.7	87.3		
ISU	39	4,802	8,367		13,268	16,026	123.13	214.54	340.21	410.92	0.80	0.77	0.85	0.88	30.0	52.2	82.8		
NIU	471	29,328	42,264		88,416	100,722	62.27	89.73	187.72	213.85	0.40	0.32	0.47	0.46	29.1	42.0	87.8		
SIUC	2,849	347,805	519,154		762,911	885,144	122.08	182.22	267.78	310.69	0.79	0.65	0.67	0.67	39.3	58.7	86.2		
UIC	11,569	1,762,921	3,568,473		4,702,605	5,224,194	152.38	308.45	406.48	451.57	0.99	1.11	1.01	0.97	33.7	68.3	90.0		
UIS	36	5,202	7,909		15,469	17,710	144.50	219.69	429.69	491.94	0.94	0.79	1.07	1.06	29.4	44.7	87.3		
Total	20,200	3,113,988	5,637,500		8,109,762	9,400,981	Average	154.16	279.08	401.47	465.40								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate II																		
GSU	4,056	624,422	911,823	1,540,370		1,763,512	153.95	224.81	379.78	434.79	1.23	1.18	1.17	1.17	35.4	51.7	87.3	
NIU	2,902	197,937	285,247	579,577		660,242	68.21	98.29	199.72	227.51	0.55	0.52	0.61	0.61	30.0	43.2	87.8	
SIUC	232	56,431	112,567	150,320		174,170	243.24	485.20	647.93	750.73	1.95	2.55	1.99	2.02	32.4	64.6	86.3	
UIC	107	32,539	80,824	101,439		112,690	304.10	755.36	948.03	1,053.18	2.43	3.96	2.92	2.84	28.9	71.7	90.0	
Total	7,297	911,329	1,390,461	2,371,706		2,710,614	Average	124.89	190.55	325.02	371.47							
Total All Levels																		
CSU	2,537	569,675	926,891	1,574,607		2,102,275	224.55	365.35	620.66	828.65	1.67	1.58	1.76	2.02	27.1	44.1	74.9	
EIU	48	23,339	29,740	40,992		47,479	486.23	619.58	854.00	989.15	3.62	2.69	2.42	2.41	49.2	62.6	86.3	
GSU	7,056	1,086,291	1,586,276	2,679,743		3,067,937	153.95	224.81	379.78	434.80	1.15	0.97	1.07	1.06	35.4	51.7	87.3	
ISU	2,523	315,369	557,673	883,442		1,067,107	125.00	221.04	350.16	422.95	0.93	0.96	0.99	1.03	29.6	52.3	82.8	
NIU	6,926	250,224	360,598	934,541		1,064,610	36.13	52.06	134.93	153.71	0.27	0.23	0.38	0.38	23.5	33.9	87.8	
SIUC	9,197	1,100,393	1,706,326	2,508,561		2,914,956	119.65	185.53	272.76	316.95	0.89	0.80	0.77	0.77	37.7	58.5	86.1	
UIC	11,979	1,850,634	3,756,000	4,943,254		5,491,535	154.49	313.55	412.66	458.43	1.15	1.36	1.17	1.12	33.7	68.4	90.0	
UIS	1,816	460,824	781,207	1,300,677		1,489,140	253.76	430.18	716.23	820.01	1.89	1.86	2.03	2.00	30.9	52.5	87.3	
WIU	745	96,263	176,154	264,556		300,215	129.21	236.45	355.11	402.97	0.96	1.02	1.01	0.98	32.1	58.7	88.1	
Total	42,827	5,753,012	9,880,865	15,130,373		17,545,254	Average	134.33	230.72	353.29	409.68							

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	117	23,060	37,578	65,115	86,936	197.09	321.18	556.54	743.04	2.52	1.62	1.88	2.13	26.5	43.2	74.9	
EIU	217	20,122	75,599	110,627	128,133	92.73	348.38	509.80	590.47	1.18	1.75	1.72	1.69	15.7	59.0	86.3	
GSU	1,059	163,109	238,182	402,368	460,655	154.02	224.91	379.95	434.99	1.97	1.13	1.28	1.25	35.4	51.7	87.3	
ISU	4,769	330,498	682,311	1,100,368	1,329,133	69.30	143.07	230.73	278.70	0.88	0.72	0.78	0.80	24.9	51.3	82.8	
NIU	3,092	334,774	550,930	963,672	1,097,795	108.27	178.18	311.67	355.04	1.38	0.90	1.05	1.02	30.5	50.2	87.8	
SIUC	1,146	78,569	181,982	280,208	329,476	68.56	158.80	244.51	287.50	0.88	0.80	0.83	0.83	23.8	55.2	85.0	
SIUE	2,691	110,603	304,661	467,203	562,976	41.10	113.21	173.62	209.21	0.52	0.57	0.59	0.60	19.6	54.1	83.0	
UIC	1,624	185,341	917,095	1,164,417	1,293,568	114.13	564.71	717.01	796.53	1.46	2.84	2.42	2.29	14.3	70.9	90.0	
UIS	169	16,757	29,036	61,601	70,527	99.15	171.81	364.50	417.32	1.27	0.87	1.23	1.20	23.8	41.2	87.3	
UIUC	4,370	217,407	760,130	1,023,984	1,284,423	49.75	173.94	234.32	293.92	0.63	0.88	0.79	0.84	16.9	59.2	79.7	
WIU	267	49,280	98,100	138,828	157,540	184.57	367.42	519.96	590.04	2.36	1.85	1.76	1.69	31.3	62.3	88.1	
Total	19,521	1,529,520	3,875,604	5,778,391	6,801,162	Average	78.35	198.54	296.01	348.40							
Upper Division																	
CSU	1,903	383,679	659,403	1,129,053	1,507,413	201.62	346.51	593.30	792.12	2.49	2.01	2.18	2.48	25.5	43.7	74.9	
EIU	1,317	192,109	302,762	473,346	548,250	145.87	229.89	359.41	416.29	1.80	1.33	1.32	1.30	35.0	55.2	86.3	
GSU	6,282	967,124	1,412,261	2,385,775	2,731,385	153.95	224.81	379.78	434.80	1.90	1.30	1.39	1.36	35.4	51.7	87.3	
ISU	11,336	1,113,857	2,094,813	3,340,040	4,034,428	98.26	184.79	294.64	355.90	1.21	1.07	1.08	1.11	27.6	51.9	82.8	
NIU	27,171	697,152	1,637,198	3,978,138	4,531,810	25.66	60.26	146.41	166.79	0.32	0.35	0.54	0.52	15.4	36.1	87.8	
SIUC	11,816	992,480	1,638,426	2,611,062	3,087,938	83.99	138.66	220.98	261.34	1.04	0.80	0.81	0.82	32.1	53.1	84.6	
SIUE	8,026	492,568	922,968	1,411,575	1,700,939	61.37	115.00	175.88	211.93	0.76	0.67	0.64	0.66	29.0	54.3	83.0	
UIC	7,303	1,375,036	4,094,335	5,200,211	5,776,991	188.28	560.64	712.07	791.04	2.33	3.25	2.61	2.47	23.8	70.9	90.0	
UIS	1,232	109,504	190,571	420,344	481,250	88.88	154.68	341.19	390.63	1.10	0.90	1.25	1.22	22.8	39.6	87.3	
UIUC	9,506	514,457	1,629,533	2,197,120	2,755,932	54.12	171.42	231.13	289.92	0.67	0.99	0.85	0.91	18.7	59.1	79.7	
WIU	826	183,982	364,457	506,236	574,471	222.74	441.23	612.88	695.49	2.75	2.56	2.25	2.17	32.0	63.4	88.1	
Total	86,718	7,021,948	14,946,727	23,652,900	27,730,807	Average	80.97	172.36	272.76	319.78							

2017-2018 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			
		Instruction					Subtotal			Instruction	Subtot	Instr	Total	Subtot		Instr	Subtot		Instr
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College
Graduate I																			
CSU	10,621	1,816,874	3,227,235	5,644,088		7,535,484	171.06	303.85	531.41	709.49	1.13	0.86	1.08	1.24	24.1	42.8	74.9		
EIU	2,036	369,386	541,277	824,700		955,203	181.43	265.85	405.06	469.16	1.20	0.76	0.82	0.82	38.7	56.7	86.3		
GSU	5,784	890,426	1,300,263	2,196,571		2,514,772	153.95	224.80	379.77	434.78	1.02	0.64	0.77	0.76	35.4	51.7	87.3		
ISU	2,448	229,818	971,292	1,516,147		1,831,351	93.88	396.77	619.34	748.10	0.62	1.13	1.26	1.30	12.5	53.0	82.8		
NIU	4,265	203,084	390,040	810,898		923,759	47.62	91.45	190.13	216.59	0.32	0.26	0.39	0.38	22.0	42.2	87.8		
SIUC	4,511	392,607	662,925	1,048,316		1,241,417	87.03	146.96	232.39	275.20	0.58	0.42	0.47	0.48	31.6	53.4	84.4		
SIUE	13,825	1,681,041	5,165,780	6,963,680		8,391,185	121.59	373.65	503.70	606.96	0.80	1.06	1.02	1.06	20.0	61.6	83.0		
UIC	44,673	7,725,496	18,282,413	23,615,222		26,234,502	172.93	409.25	528.62	587.26	1.14	1.16	1.08	1.02	29.4	69.7	90.0		
UIS	1,655	212,427	406,145	769,062		880,496	128.35	245.40	464.69	532.02	0.85	0.70	0.95	0.93	24.1	46.1	87.3		
UIUC	1,943	349,864	1,400,525	1,800,396		2,258,306	180.06	720.81	926.61	1,162.28	1.19	2.05	1.89	2.03	15.5	62.0	79.7		
WIU	1,297	191,085	374,890	546,443		620,097	147.33	289.04	421.31	478.10	0.97	0.82	0.86	0.83	30.8	60.5	88.1		
Total	93,058	14,062,108	32,722,785	45,735,523		53,386,572	Average	151.11	351.64	491.47	573.69								
Graduate II																			
ISU	708	104,382	509,182	788,151		952,006	147.43	719.18	1,113.21	1,344.64	0.47	0.60	0.74	0.79	11.0	53.5	82.8		
NIU	1,067	62,191	99,582	205,674		234,298	58.29	93.33	192.76	219.59	0.19	0.08	0.13	0.13	26.5	42.5	87.8		
SIUC	339	49,667	131,187	186,209		220,948	146.51	386.98	549.29	651.76	0.47	0.32	0.36	0.38	22.5	59.4	84.3		
SIUE	3	172	269	432		520	57.33	89.67	144.00	173.33	0.18	0.08	0.10	0.10	33.1	51.7	83.1		
UIC	5,032	2,130,546	8,322,199	10,248,937		11,385,697	423.40	1,653.86	2,036.75	2,262.66	1.35	1.39	1.35	1.33	18.7	73.1	90.0		
UIS	12	1,795	3,059	5,731		6,561	149.58	254.92	477.58	546.75	0.48	0.21	0.32	0.32	27.4	46.6	87.3		
UIUC	894	178,483	549,238	707,918		887,969	199.65	614.36	791.85	993.25	0.64	0.51	0.53	0.58	20.1	61.9	79.7		
Total	8,055	2,527,236	9,614,716	12,143,052		13,687,999	Average	313.75	1,193.63	1,507.52	1,699.32								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Total	Subtot	Instr	Total	Subtot	Dept	Less	Dir	
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Dir Sal	Dept College	Less P.P.	Dir Sal	
Total All Levels																	
CSU	12,641	2,223,613	3,924,216	6,838,256	9,129,833		175.90	310.44	540.96	722.24	1.45	1.05	1.28	1.47	24.4	43.0	74.9
EIU	3,570	581,617	919,638	1,408,673	1,631,586		162.92	257.60	394.59	457.03	1.34	0.87	0.94	0.93	35.6	56.4	86.3
GSU	13,125	2,020,659	2,950,706	4,984,714	5,706,812		153.95	224.82	379.79	434.80	1.27	0.76	0.90	0.89	35.4	51.7	87.3
ISU	19,261	1,778,555	4,257,598	6,744,706	8,146,918		92.34	221.05	350.17	422.97	0.76	0.75	0.83	0.86	21.8	52.3	82.8
NIU	35,595	1,297,201	2,677,750	5,958,382	6,787,662		36.44	75.23	167.39	190.69	0.30	0.26	0.40	0.39	19.1	39.5	87.8
SIUC	17,812	1,513,323	2,614,520	4,125,795	4,879,779		84.96	146.78	231.63	273.96	0.70	0.50	0.55	0.56	31.0	53.6	84.5
SIUE	24,545	2,284,384	6,393,678	8,842,890	10,655,620		93.07	260.49	360.27	434.13	0.77	0.88	0.86	0.89	21.4	60.0	83.0
UIC	58,632	11,416,419	31,616,042	40,228,787	44,690,758		194.71	539.23	686.12	762.22	1.61	1.83	1.63	1.56	25.5	70.7	90.0
UIS	3,068	340,483	628,811	1,256,738	1,438,834		110.98	204.96	409.63	468.98	0.92	0.69	0.97	0.96	23.7	43.7	87.3
UIUC	16,713	1,260,211	4,339,426	5,729,418	7,186,630		75.40	259.64	342.81	430.00	0.62	0.88	0.81	0.88	17.5	60.4	79.7
WIU	2,390	424,347	837,447	1,191,507	1,352,108		177.55	350.40	498.54	565.74	1.46	1.19	1.18	1.15	31.4	61.9	88.1
Total	207,352	25,140,812	61,159,832	87,309,866	101,606,540	Average	121.25	294.96	421.07	490.02							

2017-2018 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			
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtotal		Instr		Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																			
EIU	994	66,205	119,182	218,500		253,077	66.60	119.90	219.82	254.60	1.06	0.98	1.14	1.10	26.2	47.1	86.3		
ISU	4,700	268,068	614,116	995,108		1,201,989	57.04	130.66	211.73	255.74	0.91	1.07	1.10	1.11	22.3	51.1	82.8		
NIU	1,564	87,088	226,531	414,378		472,050	55.68	144.84	264.95	301.82	0.88	1.19	1.38	1.31	18.4	48.0	87.8		
SIUC	210	22,448	62,088	87,616		102,477	106.90	295.66	417.22	487.99	1.70	2.43	2.17	2.11	21.9	60.6	85.5		
UIUC	7,018	467,142	775,183	1,080,439		1,355,236	66.56	110.46	153.95	193.11	1.06	0.91	0.80	0.84	34.5	57.2	79.7		
WIU	1,513	95,794	151,441	277,597		315,014	63.31	100.09	183.47	208.20	1.01	0.82	0.96	0.90	30.4	48.1	88.1		
Total	15,999	1,006,745	1,948,541	3,073,638		3,699,843	Average	62.93	121.79	192.11	231.25								
Upper Division																			
EIU	5,939	555,128	950,665	1,608,297		1,862,800	93.47	160.07	270.80	313.66	1.01	0.96	1.03	1.00	29.8	51.0	86.3		
ISU	9,371	846,106	1,644,711	2,627,832		3,174,153	90.29	175.51	280.42	338.72	0.97	1.05	1.06	1.08	26.7	51.8	82.8		
NIU	7,624	329,128	960,473	1,818,448		2,071,536	43.17	125.98	238.52	271.71	0.47	0.75	0.90	0.86	15.9	46.4	87.8		
SIUC	1,047	147,064	232,281	333,850		388,022	140.46	221.85	318.86	370.60	1.51	1.33	1.21	1.18	37.9	59.9	86.0		
UIUC	9,029	1,162,349	1,738,568	2,328,409		2,920,613	128.74	192.55	257.88	323.47	1.39	1.15	0.98	1.03	39.8	59.5	79.7		
WIU	1,912	200,324	316,697	508,545		577,091	104.77	165.64	265.98	301.83	1.13	0.99	1.01	0.96	34.7	54.9	88.1		
Total	34,922	3,240,099	5,843,395	9,225,381		10,994,215	Average	92.78	167.33	264.17	314.82								
Graduate I																			
EIU	1,614	332,883	543,427	798,883		925,302	206.25	336.70	494.97	573.30	1.21	1.21	1.22	1.19	36.0	58.7	86.3		
ISU	737	81,597	145,063	230,736		278,706	110.72	196.83	313.07	378.16	0.65	0.71	0.77	0.79	29.3	52.0	82.8		
NIU	771	105,561	203,127	332,436		378,705	136.91	263.46	431.18	491.19	0.80	0.94	1.07	1.02	27.9	53.6	87.8		
SIUC	178	46,295	86,663	117,848		137,846	260.08	486.87	662.07	774.42	1.52	1.74	1.64	1.61	33.6	62.9	85.5		
UIUC	1,979	336,969	497,826	658,157		825,551	170.27	251.55	332.57	417.16	1.00	0.90	0.82	0.87	40.8	60.3	79.7		
WIU	20	1,721	2,720	4,574		5,191	86.05	136.00	228.70	259.55	0.50	0.49	0.57	0.54	33.2	52.4	88.1		
Total	5,299	905,026	1,478,826	2,142,634		2,551,301	Average	170.79	279.08	404.35	481.47								
Graduate II																			
SIUC	6	2,493	3,809	5,198		6,134	415.50	634.83	866.33	1,022.33	1.96	2.06	2.14	2.01	40.6	62.1	84.7		
UIUC	2,092	441,754	644,244	845,108		1,060,051	211.16	307.96	403.97	506.72	1.00	1.00	1.00	1.00	41.7	60.8	79.7		
Total	2,098	444,247	648,053	850,306		1,066,185	Average	211.75	308.89	405.29	508.19								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr	
Total All Levels																		
EIU	8,547	954,216	1,613,274	2,625,680	3,041,179		111.64	188.75	307.20	355.82	1.16	1.11	1.17	1.13	31.4	53.0	86.3	
ISU	14,808	1,195,771	2,403,890	3,853,676	4,654,848		80.75	162.34	260.24	314.35	0.84	0.95	0.99	1.00	25.7	51.6	82.8	
NIU	9,968	521,777	1,390,702	2,566,620	2,923,838		52.35	139.52	257.49	293.32	0.55	0.82	0.98	0.93	17.8	47.6	87.8	
SIUC	1,441	218,300	384,841	544,512	634,479		151.49	267.07	377.87	440.30	1.58	1.57	1.44	1.40	34.4	60.7	85.8	
UIUC	20,118	2,408,214	3,655,821	4,912,113	6,161,451		119.70	181.72	244.17	306.27	1.25	1.07	0.93	0.98	39.1	59.3	79.7	
WIU	3,445	297,839	470,858	790,716	897,296		86.46	136.68	229.53	260.46	0.90	0.80	0.88	0.83	33.2	52.5	88.1	
Total	58,327	5,596,117	9,919,386	15,293,317	18,313,091	Average	95.94	170.07	262.20	313.97								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot			Instr	Total			
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																			
SIUC	93	9,008	19,573	28,623		33,456	96.86	210.46	307.77	359.74	0.82	0.79	0.80	0.77	26.9	58.5	85.6		
UIS	135	11,187	39,270	71,091		81,392	82.87	290.89	526.60	602.90	0.70	1.10	1.37	1.30	13.7	48.2	87.3		
UIUC	424	57,177	113,904	150,181		188,378	134.85	268.64	354.20	444.29	1.14	1.01	0.92	0.96	30.4	60.5	79.7		
Total	652	77,372	172,747	249,895		303,226	Average	118.67	264.95	383.27	465.07								
Upper Division																			
SIUC	939	109,134	163,655	245,579		287,045	116.22	174.29	261.53	305.69	1.08	0.83	0.78	0.77	38.0	57.0	85.6		
UIS	640	50,324	153,311	292,299		334,652	78.63	239.55	456.72	522.89	0.73	1.13	1.36	1.32	15.0	45.8	87.3		
UIUC	505	64,371	123,251	163,159		204,657	127.47	244.06	323.09	405.26	1.19	1.16	0.96	1.02	31.5	60.2	79.7		
Total	2,084	223,829	440,217	701,037		826,354	Average	107.40	211.24	336.39	396.52								
Graduate I																			
NIU	8,262	1,470,165	2,919,922	4,603,906		5,244,670	177.94	353.42	557.24	634.79	0.90	0.66	0.77	0.72	28.0	55.7	87.8		
SIUC	9,393	908,971	4,179,688	5,756,625		6,758,849	96.77	444.98	612.86	719.56	0.49	0.83	0.85	0.82	13.4	61.8	85.2		
UIS	810	95,229	237,130	428,610		490,714	117.57	292.75	529.15	605.82	0.60	0.55	0.73	0.69	19.4	48.3	87.3		
UIUC	16,288	4,369,322	11,186,162	14,390,840		18,050,985	268.25	686.77	883.52	1,108.24	1.36	1.29	1.22	1.26	24.2	62.0	79.7		
Total	34,753	6,843,687	18,522,902	25,179,981		30,545,218	Average	196.92	532.99	724.54	878.92								
Graduate II																			
UIUC	136	69,953	219,572	279,882		351,067	514.36	1,614.50	2,057.96	2,581.38	1.00	1.00	1.00	1.00	19.9	62.5	79.7		
Total	136	69,953	219,572	279,882		351,067	Average	514.36	1,614.50	2,057.96	2,581.38								
Total All Levels																			
NIU	8,295	1,473,381	2,927,757	4,616,930		5,259,507	177.62	352.95	556.59	634.06	0.93	0.69	0.79	0.75	28.0	55.7	87.8		
SIUC	10,425	1,027,113	4,362,916	6,030,827		7,079,350	98.52	418.51	578.50	679.07	0.51	0.81	0.82	0.80	14.5	61.6	85.2		
UIS	1,585	156,740	429,711	792,000		906,758	98.89	271.11	499.68	572.09	0.52	0.53	0.71	0.67	17.3	47.4	87.3		
UIUC	17,353	4,560,823	11,642,889	14,984,062		18,795,087	262.83	670.94	863.49	1,083.10	1.37	1.30	1.23	1.27	24.3	61.9	79.7		
Total	37,658	7,218,057	19,363,273	26,423,819		32,040,702	Average	191.67	514.19	701.68	850.83								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Phys. Plant	Less Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	960	136,529	245,663	443,344	591,913	142.22	255.90	461.82	616.58	1.36	1.41	1.69	1.91	23.1	41.5	74.9	
EIU	4,143	612,623	872,743	1,387,914	1,607,542	147.87	210.65	335.00	388.01	1.41	1.16	1.23	1.20	38.1	54.3	86.3	
GSU	238	36,685	53,570	90,498	103,608	154.14	225.08	380.24	435.33	1.47	1.24	1.39	1.35	35.4	51.7	87.3	
ISU	16,064	1,199,261	2,366,623	3,811,135	4,603,463	74.66	147.32	237.25	286.57	0.71	0.81	0.87	0.89	26.1	51.4	82.8	
NEIU	5,820	533,645	974,711	1,683,136	1,993,786	91.69	167.48	289.20	342.57	0.88	0.92	1.06	1.06	26.8	48.9	84.4	
NIU	10,499	1,346,766	3,249,473	5,204,359	5,928,694	128.28	309.50	495.70	564.69	1.23	1.71	1.82	1.75	22.7	54.8	87.8	
SIUC	7,821	582,860	1,050,826	1,660,181	1,949,217	74.52	134.36	212.27	249.23	0.71	0.74	0.78	0.77	29.9	53.9	85.2	
SIUE	12,795	867,230	1,929,073	2,830,388	3,410,598	67.78	150.77	221.21	266.56	0.65	0.83	0.81	0.83	25.4	56.6	83.0	
UIC	22,391	2,664,157	3,784,280	5,318,234	5,908,105	118.98	169.01	237.52	263.86	1.14	0.93	0.87	0.82	45.1	64.1	90.0	
UIS	1,787	245,828	390,204	764,602	875,390	137.56	218.36	427.87	489.87	1.32	1.20	1.57	1.52	28.1	44.6	87.3	
UIUC	30,642	3,526,766	5,536,823	7,441,952	9,334,728	115.10	180.69	242.87	304.64	1.10	1.00	0.89	0.95	37.8	59.3	79.7	
WIU	8,456	957,054	1,617,822	2,522,490	2,862,493	113.18	191.32	298.31	338.52	1.08	1.05	1.09	1.05	33.4	56.5	88.1	
Total	121,616	12,709,404	22,071,811	33,158,233	39,169,537	Average	104.50	181.49	272.65	322.08							
Upper Division																	
CSU	1,416	201,367	362,328	653,889	873,014	142.21	255.88	461.79	616.54	1.09	1.03	1.28	1.43	23.1	41.5	74.9	
EIU	3,185	725,958	984,949	1,465,522	1,697,432	227.93	309.25	460.13	532.95	1.75	1.24	1.28	1.24	42.8	58.0	86.3	
GSU	1,413	217,520	317,637	536,594	614,327	153.94	224.80	379.76	434.77	1.18	0.90	1.06	1.01	35.4	51.7	87.3	
ISU	10,700	1,090,663	2,065,167	3,287,263	3,970,679	101.93	193.01	307.22	371.09	0.78	0.78	0.85	0.86	27.5	52.0	82.8	
NEIU	3,642	380,252	769,242	1,268,748	1,502,916	104.41	211.21	348.37	412.66	0.80	0.85	0.97	0.96	25.3	51.2	84.4	
NIU	6,926	528,442	1,569,285	2,628,366	2,994,178	76.30	226.58	379.49	432.31	0.59	0.91	1.06	1.00	17.6	52.4	87.8	
SIUC	4,299	579,184	1,056,085	1,529,577	1,795,875	134.73	245.66	355.80	417.74	1.03	0.99	0.99	0.97	32.3	58.8	85.2	
SIUE	5,081	513,224	936,743	1,340,301	1,615,053	101.01	184.36	263.79	317.86	0.78	0.74	0.73	0.74	31.8	58.0	83.0	
UIC	7,658	1,235,939	2,229,658	2,952,341	3,279,799	161.39	291.15	385.52	428.28	1.24	1.17	1.07	1.00	37.7	68.0	90.0	
UIS	1,295	232,293	396,381	708,750	811,445	179.38	306.09	547.30	626.60	1.38	1.23	1.52	1.46	28.6	48.8	87.3	
UIUC	26,445	3,432,505	6,880,530	9,083,700	11,394,035	129.80	260.18	343.49	430.86	1.00	1.05	0.96	1.00	30.1	60.4	79.7	
WIU	2,523	573,997	970,295	1,366,373	1,550,544	227.51	384.58	541.57	614.56	1.75	1.55	1.51	1.43	37.0	62.6	88.1	
Total	74,583	9,711,344	18,538,300	26,821,424	32,099,297	Average	130.21	248.56	359.62	430.38							

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Graduate I																		
CSU	147	20,919	37,640	67,929	90,693		142.31	256.05	462.10	616.96	0.51	0.49	0.65	0.73	23.1	41.5	74.9	
EIU	458	252,328	338,928	461,142	534,115		550.93	740.02	1,006.86	1,166.19	1.99	1.43	1.41	1.38	47.2	63.5	86.3	
GSU	260	40,029	58,453	98,746	113,050		153.96	224.82	379.79	434.81	0.56	0.43	0.53	0.52	35.4	51.7	87.3	
ISU	598	98,912	161,155	253,777	306,537		165.40	269.49	424.38	512.60	0.60	0.52	0.59	0.61	32.3	52.6	82.8	
NEIU	454	81,536	182,634	275,501	326,349		179.59	402.28	606.83	718.83	0.65	0.78	0.85	0.85	25.0	56.0	84.4	
NIU	746	147,934	306,553	475,825	542,050		198.30	410.93	637.84	726.61	0.72	0.79	0.89	0.86	27.3	56.6	87.8	
SIUC	563	217,320	422,277	566,513	665,142		386.00	750.05	1,006.24	1,181.42	1.39	1.45	1.41	1.40	32.7	63.5	85.2	
SIUE	716	190,618	372,261	493,381	594,521		266.23	519.92	689.08	830.34	0.96	1.00	0.96	0.98	32.1	62.6	83.0	
UIC	591	242,191	507,043	633,740	704,031		409.80	857.94	1,072.32	1,191.25	1.48	1.66	1.50	1.41	34.4	72.0	90.0	
UIS	268	48,121	89,655	157,055	179,812		179.56	334.53	586.03	670.94	0.65	0.65	0.82	0.79	26.8	49.9	87.3	
UIUC	1,465	401,641	804,502	1,039,128	1,303,418		274.16	549.15	709.30	889.71	0.99	1.06	0.99	1.05	30.8	61.7	79.7	
WIU	478	124,892	211,119	293,218	332,740		261.28	441.67	613.43	696.11	0.94	0.85	0.86	0.82	37.5	63.4	88.1	
Total	6,744	1,866,441	3,492,220	4,815,955	5,692,458	Average	276.76	517.83	714.11	844.08								
Graduate II																		
ISU	1,014	163,144	267,016	420,748	508,221		160.89	263.33	414.94	501.20	0.57	0.41	0.49	0.50	32.1	52.5	82.8	
NIU	526	193,111	344,125	514,844	586,499		367.13	654.23	978.79	1,115.02	1.29	1.03	1.16	1.10	32.9	58.7	87.8	
SIUC	581	131,351	282,670	387,183	454,591		226.08	486.52	666.41	782.43	0.80	0.77	0.79	0.77	28.9	62.2	85.2	
SIUE	6	1,573	2,462	3,301	3,978		262.17	410.33	550.17	663.00	0.92	0.65	0.65	0.66	39.5	61.9	83.0	
UIC	1,121	406,722	814,398	1,023,515	1,137,038		362.82	726.49	913.04	1,014.31	1.28	1.14	1.08	1.00	35.8	71.6	90.0	
UIUC	1,974	587,474	1,604,127	2,058,578	2,582,154		297.61	812.63	1,042.85	1,308.08	1.05	1.28	1.24	1.30	22.8	62.1	79.7	
Total	5,222	1,483,375	3,314,798	4,408,169	5,272,481	Average	284.06	634.78	844.15	1,009.67								

2017-2018 Academic Discipline Cost Study, Instructional Activities Cost Analysis

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																		
CSU	2,523	358,815	645,631	1,165,162	1,555,620		142.22	255.90	461.82	616.58	1.15	1.12	1.39	1.56	23.1	41.5	74.9	
EIU	7,786	1,590,909	2,196,620	3,314,578	3,839,089		204.33	282.12	425.71	493.08	1.65	1.24	1.28	1.25	41.4	57.2	86.3	
GSU	1,911	294,234	429,660	725,838	830,985		153.97	224.84	379.82	434.84	1.24	0.99	1.14	1.10	35.4	51.7	87.3	
ISU	28,376	2,551,980	4,859,961	7,772,923	9,388,900		89.93	171.27	273.93	330.87	0.73	0.75	0.82	0.84	27.2	51.8	82.8	
NEIU	9,916	995,433	1,926,587	3,227,385	3,823,051		100.39	194.29	325.47	385.54	0.81	0.85	0.98	0.98	26.0	50.4	84.4	
NIU	18,697	2,216,253	5,469,436	8,823,394	10,051,421		118.54	292.53	471.91	537.60	0.96	1.28	1.42	1.36	22.0	54.4	87.8	
SIUC	13,264	1,510,715	2,811,858	4,143,454	4,864,825		113.90	211.99	312.38	366.77	0.92	0.93	0.94	0.93	31.1	57.8	85.2	
SIUE	18,598	1,572,645	3,240,539	4,667,371	5,624,150		84.56	174.24	250.96	302.41	0.68	0.76	0.75	0.77	28.0	57.6	83.0	
UIC	31,761	4,549,009	7,335,379	9,927,830	11,028,973		143.23	230.96	312.58	347.25	1.16	1.01	0.94	0.88	41.2	66.5	90.0	
UIS	3,350	526,242	876,240	1,630,407	1,866,647		157.09	261.56	486.69	557.21	1.27	1.15	1.46	1.41	28.2	46.9	87.3	
UIUC	60,526	7,948,386	14,825,982	19,623,358	24,614,335		131.32	244.95	324.21	406.67	1.06	1.08	0.98	1.03	32.3	60.2	79.7	
WIU	11,457	1,655,943	2,799,236	4,182,081	4,745,777		144.54	244.33	365.02	414.23	1.17	1.07	1.10	1.05	34.9	59.0	88.1	
Total	208,165	25,770,564	47,417,129	69,203,781	82,233,773	Average	123.80	227.79	332.45	395.04								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot		Instr	Total	Subtot	Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	282	125,588	189,572	300,613		401,352	445.35	672.24	1,066.00	1,423.23	3.38	3.07	3.13	3.65	31.3	47.2	74.9	
EIU	80	7,046	56,813	77,518		89,784	88.08	710.16	968.98	1,122.30	0.67	3.24	2.84	2.88	7.8	63.3	86.3	
GSU	10,618	1,634,495	2,386,948	4,032,341		4,616,476	153.95	224.80	379.76	434.78	1.17	1.03	1.11	1.11	35.4	51.7	87.3	
NEIU	305	73,876	144,246	214,238		253,779	242.22	472.94	702.42	832.06	1.84	2.16	2.06	2.13	29.1	56.8	84.4	
NIU	126	82,927	119,506	175,282		199,677	658.15	948.46	1,391.13	1,584.74	5.00	4.33	4.08	4.06	41.5	59.8	87.8	
UIC	7,221	817,094	1,632,266	2,214,164		2,459,747	113.16	226.04	306.63	340.64	0.86	1.03	0.90	0.87	33.2	66.4	90.0	
UIS	180	18,069	57,198	101,376		116,065	100.38	317.77	563.20	644.81	0.76	1.45	1.65	1.65	15.6	49.3	87.3	
UIUC	2,269	13,867	25,878	64,802		81,283	6.11	11.41	28.56	35.82	0.05	0.05	0.08	0.09	17.1	31.8	79.7	
WIU	42	10,065	14,441	20,592		23,368	239.64	343.83	490.29	556.38	1.82	1.57	1.44	1.43	43.1	61.8	88.1	
Total	21,123	2,783,127	4,626,868	7,200,926		8,241,531	Average	131.76	219.04	340.90	390.17							
Upper Division																		
CSU	60	26,714	40,324	63,943		85,371	445.23	672.07	1,065.72	1,422.85	3.96	2.66	2.84	3.35	31.3	47.2	74.9	
EIU	303	19,288	155,521	217,880		252,359	63.66	513.27	719.08	832.87	0.57	2.03	1.92	1.96	7.6	61.6	86.3	
GSU	5,607	863,157	1,260,441	2,129,301		2,437,756	153.94	224.80	379.76	434.77	1.37	0.89	1.01	1.02	35.4	51.7	87.3	
NEIU	563	51,581	89,171	155,896		184,669	91.62	158.39	276.90	328.01	0.81	0.63	0.74	0.77	27.9	48.3	84.4	
NIU	430	152,064	219,140	333,745		380,195	353.64	509.63	776.15	884.17	3.15	2.02	2.07	2.08	40.0	57.6	87.8	
UIC	8,440	604,096	2,201,452	2,943,754		3,270,259	71.58	260.84	348.79	387.47	0.64	1.03	0.93	0.91	18.5	67.3	90.0	
UIS	504	73,851	129,524	242,154		277,241	146.53	256.99	480.46	550.08	1.30	1.02	1.28	1.29	26.6	46.7	87.3	
UIUC	612	53,243	68,707	95,621		119,940	87.00	112.27	156.24	195.98	0.77	0.44	0.42	0.46	44.4	57.3	79.7	
WIU	127	27,467	39,407	56,904		64,574	216.28	310.29	448.06	508.46	1.92	1.23	1.20	1.20	42.5	61.0	88.1	
Total	16,646	1,871,461	4,203,687	6,239,198		7,072,364	Average	112.43	252.53	374.82	424.87							
Graduate I																		
NEIU	3	45	67	279		330	15.00	22.33	93.00	110.00	0.04	0.02	0.06	0.06	13.6	20.3	84.5	
NIU	16	47,377	68,275	96,669		110,123	1,961.06	4,267.19	6,041.81	6,882.69	7.92	3.54	4.01	4.04	43.0	62.0	87.8	
UIC	602	348,713	1,538,238	1,883,631		2,092,554	579.26	2,555.21	3,128.96	3,476.00	1.55	2.12	2.08	2.04	16.7	73.5	90.0	
UIS	48	14,623	25,482	40,959		46,894	304.65	530.88	853.31	976.96	0.81	0.44	0.57	0.57	31.2	54.3	87.3	
UIUC	874	149,442	228,659	301,808		378,569	170.99	261.62	345.32	433.15	0.46	0.22	0.23	0.25	39.5	60.4	79.7	
WIU	39	31,627	45,376	59,359		67,360	810.95	1,163.49	1,522.03	1,727.18	2.17	0.97	1.01	1.01	47.0	67.4	88.1	
Total	1,582	591,827	1,906,097	2,382,705		2,695,830	Average	374.10	1,204.87	1,506.13	1,704.06							

2017-2018 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		
		Instruction					Subtotal			Instruction	Subtot	Instr	Total	Subtot		Instr	% to Total Instruc. Cost	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot
Graduate II																		
GSU	520	80,054	116,900	197,483		226,091	153.95	224.81	379.78	434.79	0.38	0.26	0.35	0.35	35.4	51.7	87.3	
UIC	1,669	917,905	1,937,130	2,401,900		2,668,306	549.97	1,160.65	1,439.13	1,598.75	1.35	1.34	1.31	1.30	34.4	72.6	90.0	
UIUC	406	60,839	189,385	245,480		307,915	149.85	466.47	604.63	758.41	0.37	0.54	0.55	0.61	19.8	61.5	79.7	
Total	2,595	1,058,798	2,243,415	2,844,863		3,202,312	Average	408.01	864.51	1,096.29	1,234.03							
Total All Levels																		
CSU	342	152,302	229,896	364,556		486,723	445.33	672.21	1,065.95	1,423.17	2.95	2.17	2.39	2.81	31.3	47.2	74.9	
EIU	383	26,334	212,334	295,398		342,143	68.76	554.40	771.27	893.32	0.46	1.79	1.73	1.76	7.7	62.1	86.3	
GSU	16,745	2,577,806	3,764,289	6,359,125		7,280,323	153.94	224.80	379.76	434.78	1.02	0.72	0.85	0.86	35.4	51.7	87.3	
NEIU	871	125,502	233,484	370,413		438,778	144.09	268.06	425.27	503.76	0.96	0.86	0.95	0.99	28.6	53.2	84.4	
NIU	572	301,748	434,849	644,834		734,580	527.53	760.23	1,127.33	1,284.23	3.50	2.45	2.53	2.53	41.1	59.2	87.8	
UIC	17,932	2,687,808	7,309,086	9,443,449		10,490,866	149.89	407.60	526.63	585.04	0.99	1.31	1.18	1.15	25.6	69.7	90.0	
UIS	732	106,543	212,204	384,489		440,200	145.55	289.90	525.26	601.37	0.97	0.93	1.18	1.19	24.2	48.2	87.3	
UIUC	4,161	277,391	512,629	707,711		887,707	66.66	123.20	170.08	213.34	0.44	0.40	0.38	0.42	31.2	57.7	79.7	
WIU	208	69,159	99,224	136,855		155,302	332.50	477.04	657.96	746.64	2.21	1.54	1.48	1.47	44.5	63.9	88.1	
Total	41,946	6,324,593	13,007,995	18,706,830		21,256,622	Average	150.78	310.11	445.97	506.76							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	282	125,588	189,572	300,613	401,352		445.35	672.24	1,066.00	1,423.23	3.38	3.07	3.13	3.65	31.3	47.2	74.9	
EIU	80	7,046	56,813	77,518	89,784		88.08	710.16	968.98	1,122.30	0.67	3.24	2.84	2.88	7.8	63.3	86.3	
GSU	10,618	1,634,495	2,386,948	4,032,341	4,616,476		153.95	224.80	379.76	434.78	1.17	1.03	1.11	1.11	35.4	51.7	87.3	
NEIU	305	73,876	144,246	214,238	253,779		242.22	472.94	702.42	832.06	1.84	2.16	2.06	2.13	29.1	56.8	84.4	
NIU	126	82,927	119,506	175,282	199,677		658.15	948.46	1,391.13	1,584.74	5.00	4.33	4.08	4.06	41.5	59.8	87.8	
UIC	7,221	817,094	1,632,266	2,214,164	2,459,747		113.16	226.04	306.63	340.64	0.86	1.03	0.90	0.87	33.2	66.4	90.0	
UIS	180	18,069	57,198	101,376	116,065		100.38	317.77	563.20	644.81	0.76	1.45	1.65	1.65	15.6	49.3	87.3	
UIUC	2,269	13,867	25,878	64,802	81,283		6.11	11.41	28.56	35.82	0.05	0.05	0.08	0.09	17.1	31.8	79.7	
WIU	42	10,065	14,441	20,592	23,368		239.64	343.83	490.29	556.38	1.82	1.57	1.44	1.43	43.1	61.8	88.1	
Total	21,123	2,783,127	4,626,868	7,200,926	8,241,531	Average	131.76	219.04	340.90	390.17								
Upper Division																		
CSU	60	26,714	40,324	63,943	85,371		445.23	672.07	1,065.72	1,422.85	3.96	2.66	2.84	3.35	31.3	47.2	74.9	
EIU	303	19,288	155,521	217,880	252,359		63.66	513.27	719.08	832.87	0.57	2.03	1.92	1.96	7.6	61.6	86.3	
GSU	5,607	863,157	1,260,441	2,129,301	2,437,756		153.94	224.80	379.76	434.77	1.37	0.89	1.01	1.02	35.4	51.7	87.3	
NEIU	563	51,581	89,171	155,896	184,669		91.62	158.39	276.90	328.01	0.81	0.63	0.74	0.77	27.9	48.3	84.4	
NIU	430	152,064	219,140	333,745	380,195		353.64	509.63	776.15	884.17	3.15	2.02	2.07	2.08	40.0	57.6	87.8	
UIC	8,440	604,096	2,201,452	2,943,754	3,270,259		71.58	260.84	348.79	387.47	0.64	1.03	0.93	0.91	18.5	67.3	90.0	
UIS	504	73,851	129,524	242,154	277,241		146.53	256.99	480.46	550.08	1.30	1.02	1.28	1.29	26.6	46.7	87.3	
UIUC	612	53,243	68,707	95,621	119,940		87.00	112.27	156.24	195.98	0.77	0.44	0.42	0.46	44.4	57.3	79.7	
WIU	127	27,467	39,407	56,904	64,574		216.28	310.29	448.06	508.46	1.92	1.23	1.20	1.20	42.5	61.0	88.1	
Total	16,646	1,871,461	4,203,687	6,239,198	7,072,364	Average	112.43	252.53	374.82	424.87								
Graduate I																		
NEIU	3	45	67	279	330		15.00	22.33	93.00	110.00	0.04	0.02	0.06	0.06	13.6	20.3	84.5	
NIU	16	47,377	68,275	96,669	110,123		1,961.06	4,267.19	6,041.81	6,882.69	7.92	3.54	4.01	4.04	43.0	62.0	87.8	
UIC	602	348,713	1,538,238	1,883,631	2,092,554		579.26	2,555.21	3,128.96	3,476.00	1.55	2.12	2.08	2.04	16.7	73.5	90.0	
UIS	48	14,623	25,482	40,959	46,894		304.65	530.88	853.31	976.96	0.81	0.44	0.57	0.57	31.2	54.3	87.3	
UIUC	874	149,442	228,659	301,808	378,569		170.99	261.62	345.32	433.15	0.46	0.22	0.23	0.25	39.5	60.4	79.7	
WIU	39	31,627	45,376	59,359	67,360		810.95	1,163.49	1,522.03	1,727.18	2.17	0.97	1.01	1.01	47.0	67.4	88.1	
Total	1,582	591,827	1,906,097	2,382,705	2,695,830	Average	374.10	1,204.87	1,506.13	1,704.06								

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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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate II																		
GSU	520	80,054	116,900	197,483		226,091	153.95	224.81	379.78	434.79	0.38	0.26	0.35	0.35	35.4	51.7	87.3	
UIC	1,669	917,905	1,937,130	2,401,900		2,668,306	549.97	1,160.65	1,439.13	1,598.75	1.35	1.34	1.31	1.30	34.4	72.6	90.0	
UIUC	406	60,839	189,385	245,480		307,915	149.85	466.47	604.63	758.41	0.37	0.54	0.55	0.61	19.8	61.5	79.7	
Total	2,595	1,058,798	2,243,415	2,844,863		3,202,312	Average	408.01	864.51	1,096.29	1,234.03							
Total All Levels																		
CSU	342	152,302	229,896	364,556		486,723	445.33	672.21	1,065.95	1,423.17	2.95	2.17	2.39	2.81	31.3	47.2	74.9	
EIU	383	26,334	212,334	295,398		342,143	68.76	554.40	771.27	893.32	0.46	1.79	1.73	1.76	7.7	62.1	86.3	
GSU	16,745	2,577,806	3,764,289	6,359,125		7,280,323	153.94	224.80	379.76	434.78	1.02	0.72	0.85	0.86	35.4	51.7	87.3	
NEIU	871	125,502	233,484	370,413		438,778	144.09	268.06	425.27	503.76	0.96	0.86	0.95	0.99	28.6	53.2	84.4	
NIU	572	301,748	434,849	644,834		734,580	527.53	760.23	1,127.33	1,284.23	3.50	2.45	2.53	2.53	41.1	59.2	87.8	
UIC	17,932	2,687,808	7,309,086	9,443,449		10,490,866	149.89	407.60	526.63	585.04	0.99	1.31	1.18	1.15	25.6	69.7	90.0	
UIS	732	106,543	212,204	384,489		440,200	145.55	289.90	525.26	601.37	0.97	0.93	1.18	1.19	24.2	48.2	87.3	
UIUC	4,161	277,391	512,629	707,711		887,707	66.66	123.20	170.08	213.34	0.44	0.40	0.38	0.42	31.2	57.7	79.7	
WIU	208	69,159	99,224	136,855		155,302	332.50	477.04	657.96	746.64	2.21	1.54	1.48	1.47	44.5	63.9	88.1	
Total	41,946	6,324,593	13,007,995	18,706,830		21,256,622	Average	150.78	310.11	445.97	506.76							

2017-2018 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					
		Instruction					Subtotal			Instruction		Subtot		Instr		Total		Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College	Less P.P.	
Lower Division																					
UIUC	42	5,228	12,918		16,945		21,255		124.48	307.57	403.45	506.07		1.00	1.00	1.00	1.00	24.6	60.8	79.7	
Total	42	5,228	12,918		16,945		21,255		Average	124.48	307.57	403.45	506.07								
Upper Division																					
CSU	3	2,655	5,908		8,846		11,810		885.00	1,969.33	2,948.67	3,936.67		3.79	3.38	3.90	4.14	22.5	50.0	74.9	
UIUC	362	82,658	206,890		267,019		334,932		228.34	571.52	737.62	925.23		0.98	0.98	0.98	0.97	24.7	61.8	79.7	
Total	365	85,313	212,798		275,865		346,742		Average	233.73	583.01	755.79	949.98								
Graduate I																					
CSU	175	154,433	343,673		514,559		686,993		882.47	1,963.85	2,940.34	3,925.67		4.82	4.31	4.93	5.23	22.5	50.0	74.9	
UIUC	16,128	2,829,255	7,088,679		9,201,489		11,541,782		175.43	439.53	570.53	715.64		0.96	0.96	0.96	0.95	24.5	61.4	79.7	
Total	16,303	2,983,688	7,432,352		9,716,048		12,228,775		Average	183.01	455.89	595.97	750.09								
Graduate II																					
UIUC	1,274	306,997	1,016,917		1,305,330		1,637,326		240.97	798.21	1,024.59	1,285.19		1.00	1.00	1.00	1.00	18.7	62.1	79.7	
Total	1,274	306,997	1,016,917		1,305,330		1,637,326		Average	240.97	798.21	1,024.59	1,285.19								
Total All Levels																					
CSU	178	157,088	349,581		523,405		698,803		882.52	1,963.94	2,940.48	3,925.86		4.69	4.07	4.67	4.96	22.5	50.0	74.9	
UIUC	17,806	3,224,138	8,325,404		10,790,783		13,535,295		181.07	467.56	606.02	760.15		0.96	0.97	0.96	0.96	23.8	61.5	79.7	
Total	17,984	3,381,226	8,674,985		11,314,188		14,234,098		Average	188.01	482.37	629.13	791.49								

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Subtot	Instr	Total	Subtot	Dept	Less	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Dept and College	Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
Lower Division																	
CSU	808	154,441	280,745	480,500	641,522		191.14	347.46	594.68	793.96	2.37	2.09	2.37	2.63	24.1	43.8	74.9
EIU	2,765	393,485	552,211	887,888	1,028,391		142.31	199.71	321.12	371.93	1.76	1.20	1.28	1.23	38.3	53.7	86.3
GSU	350	53,928	78,749	133,033	152,305		154.08	225.00	380.09	435.16	1.91	1.35	1.51	1.44	35.4	51.7	87.3
ISU	11,342	521,388	1,361,051	2,216,150	2,676,883		45.97	120.00	195.39	236.02	0.57	0.72	0.78	0.78	19.5	50.8	82.8
NEIU	2,564	227,431	479,369	809,089	958,420		88.70	186.96	315.56	373.80	1.10	1.13	1.26	1.24	23.7	50.0	84.4
NIU	3,625	232,110	750,312	1,276,113	1,453,720		64.03	206.98	352.03	401.03	0.79	1.25	1.40	1.33	16.0	51.6	87.8
SIUC	3,686	137,847	532,338	830,432	975,010		37.40	144.42	225.29	264.52	0.46	0.87	0.90	0.88	14.1	54.6	85.2
SIUE	9,183	198,364	1,029,145	1,581,004	1,905,098		21.60	112.07	172.17	207.46	0.27	0.67	0.69	0.69	10.4	54.0	83.0
UIC	10,872	796,771	1,175,982	1,780,739	1,978,249		73.29	108.17	163.79	181.96	0.91	0.65	0.65	0.60	40.3	59.4	90.0
UIS	1,376	164,357	220,618	480,056	549,614		119.45	160.33	348.88	399.43	1.48	0.97	1.39	1.33	29.9	40.1	87.3
UIUC	17,741	2,454,831	4,478,162	5,919,565	7,425,139		138.37	252.42	333.67	418.53	1.71	1.52	1.33	1.39	33.1	60.3	79.7
WIU	4,942	259,887	564,066	994,096	1,128,088		52.59	114.14	201.15	228.27	0.65	0.69	0.80	0.76	23.0	50.0	88.1
Total	69,254	5,594,840	11,502,748	17,388,665	20,872,439	Average	80.79	166.10	251.09	301.39							
Upper Division																	
CSU	2,405	459,734	835,714	1,430,341	1,909,664		191.16	347.49	594.74	794.04	1.51	1.49	1.76	1.96	24.1	43.8	74.9
EIU	5,059	956,408	1,354,253	2,060,999	2,387,139		189.05	267.69	407.39	471.86	1.49	1.15	1.20	1.17	40.1	56.7	86.3
GSU	2,077	319,757	466,931	788,800	903,068		153.95	224.81	379.78	434.79	1.21	0.97	1.12	1.08	35.4	51.7	87.3
ISU	8,740	740,504	1,691,724	2,692,538	3,252,312		84.73	193.56	308.07	372.12	0.67	0.83	0.91	0.92	22.8	52.0	82.8
NEIU	5,241	606,280	1,317,700	2,110,849	2,500,440		115.68	251.42	402.76	477.09	0.91	1.08	1.19	1.18	24.2	52.7	84.4
NIU	10,740	443,383	1,870,927	3,287,436	3,744,976		41.28	174.20	306.09	348.69	0.33	0.75	0.90	0.86	11.8	50.0	87.8
SIUC	8,331	707,831	1,501,040	2,261,120	2,654,780		84.96	180.18	271.41	318.66	0.67	0.77	0.80	0.79	26.7	56.5	85.2
SIUE	9,763	457,411	1,084,381	1,668,468	2,010,492		46.85	111.07	170.90	205.93	0.37	0.48	0.50	0.51	22.8	53.9	83.0
UIC	21,776	2,829,164	4,399,762	6,043,910	6,714,269		129.92	202.05	277.55	308.33	1.02	0.87	0.82	0.76	42.1	65.5	90.0
UIS	2,066	284,212	397,167	810,519	927,960		137.57	192.24	392.31	449.16	1.08	0.83	1.16	1.11	30.6	42.8	87.3
UIUC	31,404	5,756,357	9,708,719	12,734,005	15,972,753		183.30	309.16	405.49	508.62	1.44	1.33	1.20	1.26	36.0	60.8	79.7
WIU	4,213	630,360	1,368,161	1,964,327	2,229,096		149.62	324.75	466.25	529.10	1.18	1.40	1.38	1.31	28.3	61.4	88.1
Total	111,815	14,191,401	25,996,479	37,853,312	45,206,949	Average	126.92	232.50	338.54	404.30							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Graduate I																		
CSU	199	38,023	69,119	118,299	157,942		191.07	347.33	594.47	793.68	0.87	0.63	0.80	0.91	24.1	43.8	74.9	
EIU	1,121	412,262	537,831	758,433	878,451		367.76	479.78	676.57	783.63	1.68	0.87	0.91	0.90	46.9	61.2	86.3	
GSU	183	28,163	41,125	69,474	79,539		153.90	224.73	379.64	434.64	0.70	0.41	0.51	0.50	35.4	51.7	87.3	
ISU	715	93,841	186,013	293,209	354,167		131.25	260.16	410.08	495.34	0.60	0.47	0.55	0.57	26.5	52.5	82.8	
NEIU	626	105,170	238,554	361,921	428,720		168.00	381.08	578.15	684.86	0.77	0.69	0.77	0.78	24.5	55.6	84.4	
NIU	774	75,284	197,276	324,423	369,576		97.27	254.88	419.15	477.49	0.44	0.46	0.56	0.55	20.4	53.4	87.8	
SIUC	1,262	238,059	508,236	704,778	827,479		188.64	402.72	558.46	655.69	0.86	0.73	0.75	0.75	28.8	61.4	85.2	
SIUE	840	156,684	495,334	653,087	786,965		186.53	589.68	777.48	936.86	0.85	1.07	1.04	1.07	19.9	62.9	83.0	
UIC	973	224,989	1,585,948	1,953,583	2,170,265		231.23	1,629.96	2,007.79	2,230.49	1.06	2.95	2.69	2.56	10.4	73.1	90.0	
UIS	82	10,544	14,463	30,400	34,805		128.59	176.38	370.73	424.45	0.59	0.32	0.50	0.49	30.3	41.6	87.3	
UIUC	1,727	453,282	856,117	1,108,167	1,390,017		262.47	495.72	641.67	804.87	1.20	0.90	0.86	0.92	32.6	61.6	79.7	
WIU	1,069	259,882	564,061	771,449	875,431		243.11	527.65	721.65	818.93	1.11	0.95	0.97	0.94	29.7	64.4	88.1	
Total	9,571	2,096,183	5,294,077	7,147,223	8,353,357	Average	219.01	553.14	746.76	872.78								
Graduate II																		
ISU	344	61,973	115,124	180,327	217,817		180.15	334.66	524.21	633.19	0.97	0.61	0.73	0.73	28.5	52.9	82.8	
NIU	710	112,111	243,006	384,541	438,061		157.90	342.26	541.61	616.99	0.85	0.62	0.76	0.71	25.6	55.5	87.8	
SIUC	764	149,680	317,088	438,800	515,194		195.92	415.04	574.35	674.34	1.05	0.75	0.80	0.78	29.1	61.5	85.2	
UIC	3,234	682,206	2,409,102	3,025,012	3,360,531		210.95	744.93	935.38	1,039.13	1.14	1.35	1.31	1.20	20.3	71.7	90.0	
UIUC	11,459	2,075,307	6,043,801	7,812,815	9,799,914		181.11	527.43	681.81	855.22	0.97	0.96	0.95	0.99	21.2	61.7	79.7	
WIU	108	7,473	16,219	26,623	30,211		69.19	150.18	246.51	279.73	0.37	0.27	0.35	0.32	24.7	53.7	88.1	
Total	16,619	3,088,750	9,144,340	11,868,118	14,361,728	Average	185.86	550.23	714.13	864.18								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept Less Phys. Plant	Total Instruction	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	Subtot	Instr
Total All Levels																		
CSU	3,412	652,198	1,185,578	2,029,140	2,709,128		191.15	347.47	594.71	794.00	1.59	1.39	1.66	1.85	24.1	43.8	74.9	
EIU	8,945	1,762,155	2,444,295	3,707,320	4,293,981		197.00	273.26	414.46	480.04	1.64	1.09	1.16	1.12	41.0	56.9	86.3	
GSU	2,610	401,848	586,805	991,307	1,134,912		153.96	224.83	379.81	434.83	1.28	0.90	1.06	1.01	35.4	51.7	87.3	
ISU	21,141	1,417,706	3,353,912	5,382,224	6,501,179		67.06	158.64	254.59	307.52	0.56	0.63	0.71	0.72	21.8	51.6	82.8	
NEIU	8,431	938,881	2,035,623	3,281,859	3,887,580		111.36	241.45	389.26	461.11	0.92	0.96	1.09	1.08	24.2	52.4	84.4	
NIU	15,849	862,888	3,061,521	5,272,513	6,006,333		54.44	193.17	332.67	378.97	0.45	0.77	0.93	0.88	14.4	51.0	87.8	
SIUC	14,043	1,233,417	2,858,702	4,235,130	4,972,463		87.83	203.57	301.58	354.09	0.73	0.81	0.84	0.83	24.8	57.5	85.2	
SIUE	19,786	812,459	2,608,860	3,902,559	4,702,555		41.06	131.85	197.24	237.67	0.34	0.53	0.55	0.55	17.3	55.5	83.0	
UIC	36,855	4,533,130	9,570,794	12,803,244	14,223,314		123.00	259.69	347.40	385.93	1.02	1.04	0.97	0.90	31.9	67.3	90.0	
UIS	3,524	459,113	632,248	1,320,975	1,512,379		130.28	179.41	374.85	429.17	1.08	0.72	1.05	1.00	30.4	41.8	87.3	
UIUC	62,331	10,739,777	21,086,799	27,574,552	34,587,823		172.30	338.30	442.39	554.91	1.43	1.35	1.23	1.30	31.1	61.0	79.7	
WIU	10,332	1,157,602	2,512,507	3,756,495	4,262,826		112.04	243.18	363.58	412.58	0.93	0.97	1.01	0.96	27.2	58.9	88.1	
Total	207,259	24,971,174	51,937,644	74,257,318	88,794,473	Average	120.48	250.59	358.28	428.42								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	1,332	211,109	351,966	631,276		842,823	158.49	264.24	473.93	632.75	2.40	2.14	2.47	2.78	25.0	41.8	74.9	
EIU	2,368	322,433	413,068	684,436		792,744	136.16	174.44	289.04	334.77	2.06	1.41	1.51	1.47	40.7	52.1	86.3	
GSU	141	21,688	31,670	53,501		61,252	153.82	224.61	379.44	434.41	2.33	1.82	1.98	1.91	35.4	51.7	87.3	
ISU	23,302	1,480,060	2,470,157	4,053,529		4,896,250	63.52	106.01	173.96	210.12	0.96	0.86	0.91	0.92	30.2	50.4	82.8	
NEIU	6,579	657,330	1,142,857	1,958,144		2,319,552	99.91	173.71	297.64	352.57	1.51	1.41	1.55	1.55	28.3	49.3	84.4	
NIU	11,826	502,459	2,266,747	3,909,428		4,453,537	42.49	191.67	330.58	376.59	0.64	1.55	1.72	1.65	11.3	50.9	87.8	
SIUC	6,755	359,619	751,421	1,232,536		1,447,119	53.24	111.24	182.46	214.23	0.81	0.90	0.95	0.94	24.9	51.9	85.2	
SIUE	15,399	590,015	1,378,570	2,211,135		2,664,402	38.32	89.52	143.59	173.02	0.58	0.73	0.75	0.76	22.1	51.7	83.0	
UIC	32,727	2,481,261	4,188,607	6,146,396		6,828,123	75.82	127.99	187.81	208.64	1.15	1.04	0.98	0.92	36.3	61.3	90.0	
UIS	2,043	194,459	305,397	682,585		781,489	95.18	149.48	334.11	382.52	1.44	1.21	1.74	1.68	24.9	39.1	87.3	
UIUC	60,075	3,816,655	6,651,737	9,269,041		11,626,515	63.53	110.72	154.29	193.53	0.96	0.90	0.80	0.85	32.8	57.2	79.7	
WIU	11,100	831,879	1,459,617	2,475,341		2,808,989	74.94	131.50	223.00	253.06	1.13	1.07	1.16	1.11	29.6	52.0	88.1	
Total	173,647	11,468,967	21,411,814	33,307,348		39,522,795	Average	66.05	123.31	191.81	227.60							
Upper Division																		
CSU	1,638	259,589	432,792	776,243		1,036,371	158.48	264.22	473.90	632.71	1.64	1.43	1.73	1.94	25.0	41.8	74.9	
EIU	3,244	591,940	723,988	1,138,306		1,318,435	182.47	223.18	350.90	406.42	1.88	1.21	1.28	1.24	44.9	54.9	86.3	
GSU	835	128,595	187,783	317,228		363,182	154.01	224.89	379.91	434.95	1.59	1.22	1.38	1.33	35.4	51.7	87.3	
ISU	8,923	996,226	1,682,499	2,680,528		3,237,805	111.65	188.56	300.41	362.86	1.15	1.02	1.09	1.11	30.8	52.0	82.8	
NEIU	4,948	621,615	1,287,857	2,052,123		2,430,876	125.63	260.28	414.74	491.28	1.30	1.41	1.51	1.50	25.6	53.0	84.4	
NIU	13,902	293,625	1,958,795	3,606,524		4,108,474	21.12	140.90	259.42	295.53	0.22	0.76	0.95	0.90	7.1	47.7	87.8	
SIUC	7,253	639,496	927,919	1,479,573		1,737,165	88.17	127.94	203.99	239.51	0.91	0.69	0.74	0.73	36.8	53.4	85.2	
SIUE	9,022	541,673	980,282	1,514,223		1,824,628	60.04	108.65	167.84	202.24	0.62	0.59	0.61	0.62	29.7	53.7	83.0	
UIC	18,090	2,548,517	3,997,511	5,435,871		6,038,790	140.88	220.98	300.49	333.82	1.45	1.20	1.10	1.02	42.2	66.2	90.0	
UIS	2,273	245,542	382,580	817,699		936,180	108.03	168.32	359.74	411.87	1.11	0.91	1.31	1.26	26.2	40.9	87.3	
UIUC	41,246	3,697,569	7,633,639	10,246,120		12,852,103	89.65	185.08	248.41	311.60	0.93	1.00	0.91	0.95	28.8	59.4	79.7	
WIU	4,695	683,972	1,200,098	1,780,486		2,020,475	145.68	255.61	379.23	430.35	1.50	1.39	1.38	1.32	33.9	59.4	88.1	
Total	116,069	11,248,359	21,395,743	31,844,924		37,904,484	Average	96.91	184.34	274.36	326.57							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	227	35,954	59,943	107,512	143,541		158.39	264.07	473.62	632.34	0.88	0.84	1.08	1.21	25.0	41.8	74.9	
EIU	225	115,173	140,866	194,004	224,704		511.88	626.07	862.24	998.68	2.85	1.99	1.97	1.91	51.3	62.7	86.3	
GSU	369	56,810	82,958	140,143	160,444		153.96	224.82	379.79	434.81	0.86	0.71	0.87	0.83	35.4	51.7	87.3	
ISU	1,116	237,644	369,477	578,878	699,226		212.94	331.07	518.71	626.55	1.18	1.05	1.19	1.20	34.0	52.8	82.8	
NEIU	553	101,377	222,645	335,827	397,810		183.32	402.61	607.28	719.37	1.02	1.28	1.39	1.38	25.5	56.0	84.4	
NIU	808	52,916	150,170	260,517	296,775		65.49	185.85	322.42	367.30	0.36	0.59	0.74	0.70	17.8	50.6	87.8	
SIUC	412	188,860	274,039	369,473	433,798		458.40	665.14	896.78	1,052.91	2.55	2.11	2.05	2.01	43.5	63.2	85.2	
SIUE	483	112,774	213,957	285,723	344,295		233.49	442.98	591.56	712.83	1.30	1.41	1.35	1.36	32.8	62.1	83.0	
UIC	1,899	568,704	876,934	1,124,750	1,249,501		299.48	461.79	592.29	657.98	1.67	1.47	1.35	1.26	45.5	70.2	90.0	
UIS	375	40,719	62,555	134,137	153,573		108.58	166.81	357.70	409.53	0.60	0.53	0.82	0.78	26.5	40.7	87.3	
UIUC	7,446	906,734	1,783,024	2,362,331	2,963,163		121.77	239.46	317.26	397.95	0.68	0.76	0.73	0.76	30.6	60.2	79.7	
WIU	487	170,632	299,392	404,848	459,417		350.37	614.77	831.31	943.36	1.95	1.95	1.90	1.80	37.1	65.2	88.1	
Total	14,400	2,588,297	4,535,960	6,298,143	7,526,247	Average	179.74	315.00	437.37	522.66								
Graduate II																		
CSU	3	456	761	1,365	1,822		152.00	253.67	455.00	607.33	0.48	0.41	0.57	0.65	25.0	41.8	74.9	
ISU	268	70,247	144,851	224,983	271,757		262.12	540.49	839.49	1,014.02	0.82	0.88	1.06	1.08	25.8	53.3	82.8	
NIU	781	63,739	191,260	316,426	360,466		81.61	244.89	405.15	461.54	0.26	0.40	0.51	0.49	17.7	53.1	87.8	
SIUC	496	175,204	288,429	391,307	459,433		353.23	581.51	788.93	926.28	1.11	0.95	0.99	0.99	38.1	62.8	85.2	
SIUE	42	8,074	12,449	17,044	20,538		192.24	296.40	405.81	489.00	0.60	0.48	0.51	0.52	39.3	60.6	83.0	
UIC	3,095	1,959,779	3,087,052	3,841,958	4,268,088		633.21	997.43	1,241.34	1,379.03	1.98	1.62	1.57	1.47	45.9	72.3	90.0	
UIUC	6,344	1,244,611	3,052,347	3,953,629	4,959,189		196.19	481.14	623.21	781.71	0.61	0.78	0.79	0.83	25.1	61.5	79.7	
Total	11,029	3,522,110	6,777,149	8,746,712	10,341,293	Average	319.35	614.48	793.06	937.65								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																		
CSU	3,200	507,108	845,462	1,516,396	2,024,557		158.47	264.21	473.87	632.67	1.73	1.54	1.86	2.09	25.0	41.8	74.9	
EIU	5,837	1,029,546	1,277,922	2,016,746	2,335,883		176.38	218.93	345.51	400.19	1.93	1.27	1.36	1.32	44.1	54.7	86.3	
GSU	1,345	207,093	302,411	510,872	584,878		153.97	224.84	379.83	434.85	1.68	1.31	1.49	1.44	35.4	51.7	87.3	
ISU	33,609	2,784,177	4,666,984	7,537,918	9,105,038		82.84	138.86	224.28	270.91	0.91	0.81	0.88	0.90	30.6	51.3	82.8	
NEIU	12,080	1,380,322	2,653,359	4,346,094	5,148,238		114.27	219.65	359.78	426.18	1.25	1.28	1.41	1.41	26.8	51.5	84.4	
NIU	27,317	912,739	4,566,972	8,092,895	9,219,252		33.41	167.18	296.26	337.49	0.37	0.97	1.16	1.12	9.9	49.5	87.8	
SIUC	14,916	1,363,179	2,241,808	3,472,889	4,077,515		91.39	150.30	232.83	273.37	1.00	0.88	0.91	0.90	33.4	55.0	85.2	
SIUE	24,946	1,252,536	2,585,258	4,028,125	4,853,863		50.21	103.63	161.47	194.57	0.55	0.60	0.63	0.64	25.8	53.3	83.0	
UIC	55,811	7,558,261	12,150,104	16,548,975	18,384,502		135.43	217.70	296.52	329.41	1.48	1.27	1.17	1.09	41.1	66.1	90.0	
UIS	4,691	480,720	750,532	1,634,421	1,871,242		102.48	159.99	348.42	398.90	1.12	0.93	1.37	1.32	25.7	40.1	87.3	
UIUC	115,111	9,665,569	19,120,747	25,831,121	32,400,970		83.97	166.11	224.40	281.48	0.92	0.97	0.88	0.93	29.8	59.0	79.7	
WIU	16,282	1,686,483	2,959,107	4,660,675	5,288,881		103.58	181.74	286.25	324.83	1.13	1.06	1.12	1.07	31.9	55.9	88.1	
Total	315,145	28,827,733	54,120,666	80,197,127	95,294,819	Average	91.47	171.73	254.48	302.38								

2017-2018 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			
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtotal		Instr		Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	College	Dept and College	Less Phys. Plant	Total	Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr
Lower Division																			
EIU	36	9,380	33,095	44,439		51,471	260.56	919.31	1,234.42	1,429.75	3.02	8.43	6.27	6.18	18.2	64.3	86.3		
ISU	1,941	37,548	56,032	108,302		130,818	19.34	28.87	55.80	67.40	0.22	0.26	0.28	0.29	28.7	42.8	82.8		
NEIU	633	168,238	227,152	346,936		410,969	265.78	358.85	548.08	649.24	3.08	3.29	2.78	2.80	40.9	55.3	84.4		
NIU	1,339	109,976	158,784	305,495		348,014	82.13	118.58	228.15	259.91	0.95	1.09	1.16	1.12	31.6	45.6	87.8		
SIUC	847	17,602	107,481	178,030		212,856	20.78	126.90	210.19	251.31	0.24	1.16	1.07	1.09	8.3	50.5	83.6		
UIS	2,466	406,620	406,620	875,633		1,002,509	164.89	164.89	355.08	406.53	1.91	1.51	1.80	1.76	40.6	40.6	87.3		
UIUC	4,008	223,607	240,167	360,638		452,362	55.79	59.92	89.98	112.86	0.65	0.55	0.46	0.49	49.4	53.1	79.7		
Total	11,270	972,971	1,229,331	2,219,473		2,608,999	Average	86.33	109.08	196.94	231.50								
Upper Division																			
CSU	6	4,826	14,071	20,963		27,987	804.33	2,345.17	3,493.83	4,664.50	11.40	23.44	20.03	22.67	17.2	50.3	74.9		
EIU	2,228	442,651	623,113	941,552		1,090,547	198.68	279.67	422.60	489.47	2.82	2.80	2.42	2.38	40.6	57.1	86.3		
ISU	2,472	37,822	70,223	136,187		164,500	15.30	28.41	55.09	66.55	0.22	0.28	0.32	0.32	23.0	42.7	82.8		
NEIU	254	51,059	136,142	200,077		237,005	201.02	535.99	787.70	933.09	2.85	5.36	4.52	4.54	21.5	57.4	84.4		
NIU	441	23,167	40,490	84,071		95,772	52.53	91.81	190.64	217.17	0.74	0.92	1.09	1.06	24.2	42.3	87.8		
SIUC	2,390	230,714	398,948	614,626		725,748	96.53	166.92	257.17	303.66	1.37	1.67	1.47	1.48	31.8	55.0	84.7		
UIS	2,630	174,032	174,032	580,422		664,523	66.17	66.17	220.69	252.67	0.94	0.66	1.27	1.23	26.2	26.2	87.3		
UIUC	6,995	264,443	285,116	459,728		576,654	37.80	40.76	65.72	82.44	0.54	0.41	0.38	0.40	45.9	49.4	79.7		
Total	17,416	1,228,714	1,742,135	3,037,626		3,582,736	Average	70.55	100.03	174.42	205.72								
Graduate I																			
EIU	335	61,562	111,480	164,149		190,124	183.77	332.78	490.00	567.53	1.31	1.22	1.24	1.21	32.4	58.6	86.3		
NEIU	305	60,938	120,031	181,480		214,975	199.80	393.54	595.02	704.84	1.42	1.44	1.50	1.50	28.3	55.8	84.4		
NIU	60	1,516	2,185	6,781		7,725	25.27	36.42	113.02	128.75	0.18	0.13	0.28	0.27	19.6	28.3	87.8		
SIUC	59	9,637	23,017	33,353		39,982	163.34	390.12	565.31	677.66	1.16	1.43	1.43	1.44	24.1	57.6	83.4		
UIS	1	17	17	154		176	17.00	17.00	154.00	176.00	0.12	0.06	0.39	0.37	9.7	9.7	87.5		
UIUC	723	100,547	168,272	223,233		280,009	139.07	232.74	308.76	387.29	0.99	0.85	0.78	0.82	35.9	60.1	79.7		
WIU	583	56,591	140,533	210,407		238,767	97.07	241.05	360.90	409.55	0.69	0.88	0.91	0.87	23.7	58.9	88.1		
Total	2,066	290,808	565,535	819,557		971,758	Average	140.76	273.73	396.69	470.36								

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26 Multi/Interdisciplinary

Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Graduate II																		
NIU	3	1,566	2,257	3,348	3,814	522.00	752.33	1,116.00	1,271.33	1.97	1.60	1.83	1.67	41.1	59.2	87.8		
UIUC	1,189	313,865	557,483	722,522	906,287	263.97	468.87	607.67	762.23	1.00	1.00	1.00	1.00	34.6	61.5	79.7		
Total	1,192	315,431	559,740	725,870	910,101	Average	264.62	469.58	608.95	763.51								
Total All Levels																		
CSU	6	4,826	14,071	20,963	27,987	804.33	2,345.17	3,493.83	4,664.50	9.15	18.29	16.41	18.46	17.2	50.3	74.9		
EIU	2,599	513,593	767,688	1,150,140	1,332,142	197.61	295.38	442.53	512.56	2.25	2.30	2.08	2.03	38.6	57.6	86.3		
ISU	4,416	75,370	126,255	244,523	295,359	17.07	28.59	55.37	66.88	0.19	0.22	0.26	0.26	25.5	42.7	82.8		
NEIU	1,192	280,235	483,325	728,493	862,949	235.10	405.47	611.15	723.95	2.67	3.16	2.87	2.86	32.5	56.0	84.4		
NIU	1,843	136,225	203,716	399,695	455,325	73.91	110.53	216.87	247.06	0.84	0.86	1.02	0.98	29.9	44.7	87.8		
SIUC	3,296	257,953	529,446	826,009	978,586	78.26	160.63	250.61	296.90	0.89	1.25	1.18	1.17	26.4	54.1	84.4		
UIS	5,097	580,669	580,669	1,456,209	1,667,208	113.92	113.92	285.70	327.10	1.30	0.89	1.34	1.29	34.8	34.8	87.3		
UIUC	12,915	902,462	1,251,038	1,766,121	2,215,312	69.88	96.87	136.75	171.53	0.80	0.76	0.64	0.68	40.7	56.5	79.7		
WIU	583	56,591	140,533	210,407	238,767	97.07	241.05	360.90	409.55	1.10	1.88	1.69	1.62	23.7	58.9	88.1		
Total	31,947	2,807,924	4,096,741	6,802,560	8,073,635	Average	87.89	128.24	212.93	252.72								

2017-2018 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			
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtotal		Instr		Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	College	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																			
CSU	18	3,668	6,480	11,032	14,729		203.78	360.00	612.89	818.28	4.25	3.09	3.58	3.94	24.9	44.0	74.9		
EIU	1,185	131,805	194,077	326,476	378,139		111.23	163.78	275.51	319.10	2.32	1.41	1.61	1.54	34.9	51.3	86.3		
ISU	2,200	213,691	355,240	569,620	688,043		97.13	161.47	258.92	312.75	2.03	1.39	1.51	1.51	31.1	51.6	82.8		
SIUC	1,104	68,158	94,721	165,189	193,930		61.74	85.80	149.63	175.66	1.29	0.74	0.87	0.85	35.1	48.8	85.2		
SIUE	1,328	43,253	117,034	188,338	226,946		32.57	88.13	141.82	170.89	0.68	0.76	0.83	0.82	19.1	51.6	83.0		
UIC	5,022	274,781	583,446	871,315	967,957		54.72	116.18	173.50	192.74	1.14	1.00	1.01	0.93	28.4	60.3	90.0		
UIUC	28,831	1,032,516	3,143,821	4,387,022	5,502,810		35.81	109.04	152.16	190.86	0.75	0.94	0.89	0.92	18.8	57.1	79.7		
WIU	3,285	290,829	511,677	832,901	945,166		88.53	155.76	253.55	287.72	1.85	1.34	1.48	1.39	30.8	54.1	88.1		
Total	42,973	2,058,701	5,006,496	7,351,893	8,917,720	Average	47.91	116.50	171.08	207.52									
Upper Division																			
CSU	363	73,969	130,689	222,491	297,051		203.77	360.02	612.92	818.32	3.43	2.86	3.25	3.64	24.9	44.0	74.9		
EIU	6,033	693,246	984,305	1,657,351	1,919,616		114.91	163.15	274.71	318.19	1.93	1.29	1.46	1.41	36.1	51.3	86.3		
ISU	7,200	604,182	1,171,757	1,878,235	2,268,716		83.91	162.74	260.87	315.10	1.41	1.29	1.38	1.40	26.6	51.6	82.8		
SIUC	8,549	595,880	872,513	1,464,283	1,722,538		69.70	102.06	171.28	201.49	1.17	0.81	0.91	0.90	34.6	50.7	85.0		
SIUE	7,411	358,079	646,970	1,043,244	1,257,101		48.32	87.30	140.77	169.63	0.81	0.69	0.75	0.75	28.5	51.5	83.0		
UIC	15,253	1,084,875	2,291,682	3,276,030	3,639,390		71.13	150.24	214.78	238.60	1.20	1.19	1.14	1.06	29.8	63.0	90.0		
UIUC	50,888	1,802,886	5,322,909	7,457,097	9,353,724		35.43	104.60	146.54	183.81	0.60	0.83	0.78	0.82	19.3	56.9	79.7		
WIU	8,622	990,486	1,724,789	2,666,675	3,026,112		114.88	200.05	309.29	350.98	1.93	1.59	1.64	1.56	32.7	57.0	88.1		
Total	104,319	6,203,603	13,145,614	19,665,406	23,484,248	Average	59.47	126.01	188.51	225.12									
Graduate I																			
CSU	12	2,442	4,315	7,347	9,808		203.50	359.58	612.25	817.33	1.30	1.15	1.38	1.56	24.9	44.0	74.9		
EIU	1,381	278,035	364,411	555,919	643,889		201.33	263.87	402.55	466.25	1.29	0.85	0.90	0.89	43.2	56.6	86.3		
ISU	1,789	225,582	391,753	620,792	749,853		126.09	218.98	347.01	419.15	0.81	0.70	0.78	0.80	30.1	52.2	82.8		
NEIU	345	59,804	123,536	188,726	223,559		173.34	358.08	547.03	648.00	1.11	1.15	1.23	1.24	26.8	55.3	84.4		
NIU	1,893	559,454	924,549	1,412,951	1,609,603		295.54	488.40	746.41	850.29	1.90	1.57	1.68	1.63	34.8	57.4	87.8		
SIUC	867	166,218	280,931	393,642	460,680		191.72	324.03	454.03	531.35	1.23	1.04	1.02	1.02	36.1	61.0	85.4		
SIUE	1,976	190,933	374,117	533,692	643,095		96.63	189.33	270.09	325.45	0.62	0.61	0.61	0.62	29.7	58.2	83.0		
UIC	2,743	266,349	802,187	1,061,796	1,179,565		97.10	292.45	387.09	430.03	0.62	0.94	0.87	0.82	22.6	68.0	90.0		
UIUC	3,043	463,654	1,261,170	1,639,520	2,056,513		152.37	414.45	538.78	675.82	0.98	1.33	1.21	1.29	22.5	61.3	79.7		
WIU	2,784	412,669	725,735	1,073,539	1,218,239		148.23	260.68	385.61	437.59	0.95	0.84	0.87	0.84	33.9	59.6	88.1		
Total	16,833	2,625,140	5,252,704	7,487,924	8,794,804	Average	155.95	312.05	444.84	522.47									

2017-2018 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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate II																		
ISU	12	1,639	2,821	4,458	5,384		136.58	235.08	371.50	448.67	0.68	0.42	0.51	0.50	30.4	52.4	82.8	
SIUC	2	106	17,516	22,666	26,612		53.00	8,758.00	11,333.00	13,306.00	0.26	15.58	15.65	14.96	0.4	65.8	85.2	
SIUE	6	927	1,532	2,122	2,557		154.50	255.33	353.67	426.17	0.77	0.45	0.49	0.48	36.3	59.9	83.0	
UIC	475	144,213	272,133	345,295	383,593		303.61	572.91	726.94	807.56	1.52	1.02	1.00	0.91	37.6	70.9	90.0	
UIUC	2,240	400,744	1,243,251	1,605,494	2,013,833		178.90	555.02	716.74	899.03	0.89	0.99	0.99	1.01	19.9	61.7	79.7	
Total	2,735	547,629	1,537,253	1,980,035	2,431,979	Average	200.23	562.07	723.96	889.21								
Total All Levels																		
CSU	393	80,079	141,484	240,870	321,588		203.76	360.01	612.90	818.29	3.07	2.46	2.83	3.17	24.9	44.0	74.9	
EIU	8,599	1,103,086	1,542,793	2,539,746	2,941,644		128.28	179.42	295.35	342.09	1.94	1.22	1.36	1.32	37.5	52.4	86.3	
ISU	11,201	1,045,094	1,921,571	3,073,105	3,711,996		93.30	171.55	274.36	331.40	1.41	1.17	1.27	1.28	28.2	51.8	82.8	
NEIU	345	59,804	123,536	188,726	223,559		173.34	358.08	547.03	648.00	2.62	2.44	2.53	2.51	26.8	55.3	84.4	
NIU	7,581	559,454	1,280,060	2,263,646	2,578,695		73.80	168.85	298.59	340.15	1.11	1.15	1.38	1.32	21.7	49.6	87.8	
SIUC	10,522	830,362	1,265,681	2,045,780	2,403,760		78.92	120.29	194.43	228.45	1.19	0.82	0.90	0.88	34.5	52.7	85.1	
SIUE	10,721	593,192	1,139,653	1,767,396	2,129,699		55.33	106.30	164.85	198.65	0.83	0.73	0.76	0.77	27.9	53.5	83.0	
UIC	23,493	1,770,218	3,949,448	5,554,436	6,170,505		75.35	168.11	236.43	262.65	1.14	1.15	1.09	1.02	28.7	64.0	90.0	
UIUC	85,002	3,699,800	10,971,151	15,089,133	18,926,880		43.53	129.07	177.52	222.66	0.66	0.88	0.82	0.86	19.5	58.0	79.7	
WIU	14,691	1,693,984	2,962,201	4,573,115	5,189,517		115.31	201.63	311.29	353.24	1.74	1.38	1.44	1.37	32.6	57.1	88.1	
Total	172,548	11,435,073	25,297,578	37,335,953	44,597,843	Average	66.27	146.61	216.38	258.47								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																		
CSU	174	26,958	41,192	75,517		100,824	154.93	236.74	434.01	579.45	1.82	1.36	1.66	1.87	26.7	40.9	74.9	
EIU	837	109,973	139,666	233,879		270,888	131.39	166.86	279.43	323.64	1.55	0.96	1.07	1.04	40.6	51.6	86.3	
ISU	3,789	220,893	452,620	737,184		890,443	58.30	119.46	194.56	235.01	0.69	0.68	0.74	0.76	24.8	50.8	82.8	
NEIU	1,674	106,827	203,389	380,002		450,138	63.82	121.50	227.00	268.90	0.75	0.70	0.87	0.87	23.7	45.2	84.4	
NIU	2,616	219,527	894,692	1,415,914		1,612,979	83.92	342.01	541.25	616.58	0.99	1.96	2.07	1.99	13.6	55.5	87.8	
SIUC	2,429	126,761	220,371	378,789		444,736	52.19	90.72	155.94	183.09	0.61	0.52	0.60	0.59	28.5	49.6	85.2	
SIUE	7,306	380,704	756,866	1,179,365		1,421,127	52.11	103.60	161.42	194.52	0.61	0.59	0.62	0.63	26.8	53.3	83.0	
UIC	2,763	394,253	778,079	1,033,237		1,147,839	142.69	281.61	373.95	415.43	1.68	1.61	1.43	1.34	34.3	67.8	90.0	
UIS	250	21,175	35,408	80,855		92,571	84.70	141.63	323.42	370.28	1.00	0.81	1.24	1.19	22.9	38.2	87.3	
UIUC	6,670	769,240	1,413,286	1,883,312		2,362,310	115.33	211.89	282.36	354.17	1.36	1.21	1.08	1.14	32.6	59.8	79.7	
WIU	486	87,575	125,646	186,093		211,176	180.20	258.53	382.91	434.52	2.12	1.48	1.46	1.40	41.5	59.5	88.1	
Total	28,994	2,463,886	5,061,215	7,584,147		9,005,031	Average	84.98	174.56	261.58	310.58							
Upper Division																		
CSU	459	71,113	108,660	199,207		265,964	154.93	236.73	434.00	579.44	1.45	1.17	1.44	1.62	26.7	40.9	74.9	
EIU	1,599	344,336	437,308	663,184		768,129	215.34	273.49	414.75	480.38	2.01	1.35	1.38	1.34	44.8	56.9	86.3	
ISU	2,502	182,162	370,947	597,176		721,328	72.81	148.26	238.68	288.30	0.68	0.73	0.79	0.81	25.3	51.4	82.8	
NEIU	1,614	139,686	287,598	490,158		580,625	86.55	178.19	303.69	359.74	0.81	0.88	1.01	1.01	24.1	49.5	84.4	
NIU	2,070	94,636	594,005	960,703		1,094,412	45.72	286.96	464.11	528.70	0.43	1.42	1.54	1.48	8.6	54.3	87.8	
SIUC	3,502	309,137	473,798	747,305		877,410	88.27	135.29	213.39	250.55	0.83	0.67	0.71	0.70	35.2	54.0	85.2	
SIUE	4,971	303,885	539,945	834,092		1,005,075	61.13	108.62	167.79	202.19	0.57	0.54	0.56	0.57	30.2	53.7	83.0	
UIC	2,725	462,770	874,799	1,149,191		1,276,653	169.82	321.03	421.72	468.50	1.59	1.59	1.40	1.31	36.2	68.5	90.0	
UIS	958	103,844	179,871	369,990		423,600	108.40	187.76	386.21	442.17	1.01	0.93	1.28	1.24	24.5	42.5	87.3	
UIUC	6,312	796,510	1,493,082	1,979,272		2,482,677	126.19	236.55	313.57	393.33	1.18	1.17	1.04	1.10	32.1	60.1	79.7	
WIU	528	104,293	149,633	218,700		248,178	197.52	283.40	414.20	470.03	1.85	1.40	1.37	1.31	42.0	60.3	88.1	
Total	27,240	2,912,372	5,509,646	8,208,978		9,744,051	Average	106.92	202.26	301.36	357.71							

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal	Dept and College	Instruction	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																	
CSU	6	931	1,422	2,607	3,481	155.17	237.00	434.50	580.17	0.88	0.56	0.71	0.81	26.7	40.9	74.9	
EIU	3	443	563	917	1,063	147.67	187.67	305.67	354.33	0.84	0.45	0.50	0.49	41.7	53.0	86.3	
ISU	12	1,019	1,878	3,016	3,643	84.92	156.50	251.33	303.58	0.48	0.37	0.41	0.42	28.0	51.6	82.8	
NEIU	9	868	1,869	3,092	3,663	96.44	207.67	343.56	407.00	0.55	0.49	0.56	0.57	23.7	51.0	84.4	
NIU	474	37,012	158,127	250,969	285,898	78.08	333.60	529.47	603.16	0.44	0.79	0.87	0.84	12.9	55.3	87.8	
SIUC	200	58,469	129,920	175,267	205,781	292.35	649.60	876.34	1,028.91	1.65	1.54	1.44	1.44	28.4	63.1	85.2	
SIUE	9	394	668	1,117	1,346	43.78	74.22	124.11	149.56	0.25	0.18	0.20	0.21	29.3	49.6	83.0	
UIC	33	6,846	12,794	16,584	18,423	207.45	387.70	502.55	558.27	1.17	0.92	0.82	0.78	37.2	69.4	90.0	
UIS	71	8,363	15,270	30,060	34,416	117.79	215.07	423.38	484.73	0.67	0.51	0.69	0.68	24.3	44.4	87.3	
UIUC	201	64,898	105,917	136,922	171,747	322.88	526.95	681.20	854.46	1.83	1.25	1.12	1.19	37.8	61.7	79.7	
WIU	6	1,828	2,622	3,646	4,137	304.67	437.00	607.67	689.50	1.72	1.04	1.00	0.96	44.2	63.4	88.1	
Total	1,024	181,071	431,050	624,197	733,598	Average	176.83	420.95	609.57	716.40							
Graduate II																	
ISU	3	267	488	782	945	89.00	162.67	260.67	315.00	0.21	0.20	0.25	0.27	28.3	51.6	82.8	
SIUC	355	139,876	227,919	307,634	361,193	394.02	642.03	866.57	1,017.45	0.93	0.80	0.84	0.86	38.7	63.1	85.2	
UIC	797	474,986	838,103	1,041,637	1,157,170	595.97	1,051.57	1,306.95	1,451.91	1.41	1.30	1.27	1.23	41.0	72.4	90.0	
UIUC	513	92,306	279,147	360,624	452,344	179.93	544.15	702.97	881.76	0.42	0.67	0.69	0.75	20.4	61.7	79.7	
Total	1,668	707,435	1,345,657	1,710,677	1,971,652	Average	424.12	806.75	1,025.59	1,182.05							
Total All Levels																	
CSU	639	99,002	151,274	277,331	370,269	154.93	236.74	434.01	579.45	1.46	1.13	1.41	1.59	26.7	40.9	74.9	
EIU	2,439	454,752	577,537	897,980	1,040,080	186.45	236.79	368.18	426.44	1.75	1.13	1.20	1.17	43.7	55.5	86.3	
ISU	6,306	404,341	825,933	1,338,158	1,616,359	64.12	130.98	212.20	256.32	0.60	0.63	0.69	0.70	25.0	51.1	82.8	
NEIU	3,297	247,381	492,856	873,252	1,034,426	75.03	149.49	264.86	313.75	0.71	0.71	0.86	0.86	23.9	47.6	84.4	
NIU	5,160	351,175	1,646,824	2,627,586	2,993,289	68.06	319.15	509.22	580.09	0.64	1.52	1.66	1.59	11.7	55.0	87.8	
SIUC	6,486	634,243	1,052,008	1,608,995	1,889,120	97.79	162.20	248.07	291.26	0.92	0.77	0.81	0.80	33.6	55.7	85.2	
SIUE	12,286	684,983	1,297,479	2,014,574	2,427,548	55.75	105.61	163.97	197.59	0.52	0.50	0.53	0.54	28.2	53.4	83.0	
UIC	6,318	1,338,855	2,503,775	3,240,649	3,600,085	211.91	396.29	512.92	569.81	1.99	1.89	1.67	1.57	37.2	69.5	90.0	
UIS	1,279	133,382	230,549	480,905	550,587	104.29	180.26	376.00	430.48	0.98	0.86	1.22	1.18	24.2	41.9	87.3	
UIUC	13,696	1,722,954	3,291,432	4,360,130	5,469,078	125.80	240.32	318.35	399.32	1.18	1.15	1.03	1.10	31.5	60.2	79.7	
WIU	1,020	193,696	277,901	408,439	463,491	189.90	272.45	400.43	454.40	1.79	1.30	1.30	1.25	41.8	60.0	88.1	
Total	58,926	6,264,764	12,347,568	18,127,999	21,454,332	Average	106.32	209.54	307.64	364.09							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Phys. Plant	Less Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	298	47,782	105,743	180,416	240,876	160.34	354.84	605.42	808.31	1.99	2.39	2.74	3.08	19.8	43.9	74.9	
EIU	1,159	116,743	236,842	378,994	438,967	100.73	204.35	327.00	378.75	1.25	1.38	1.48	1.44	26.6	54.0	86.3	
GSU	72	11,068	16,163	27,305	31,260	153.72	224.49	379.24	434.17	1.91	1.51	1.71	1.66	35.4	51.7	87.3	
ISU	8,854	358,978	1,433,219	2,297,886	2,775,612	40.54	161.87	259.53	313.49	0.50	1.09	1.17	1.19	12.9	51.6	82.8	
NEIU	1,255	112,005	197,677	346,026	409,891	89.25	157.51	275.72	326.61	1.11	1.06	1.25	1.25	27.3	48.2	84.4	
NIU	3,976	493,462	1,046,650	1,713,144	1,951,577	124.11	263.24	430.87	490.84	1.54	1.78	1.95	1.87	25.3	53.6	87.8	
SIUC	3,076	84,709	369,326	596,374	700,202	27.54	120.07	193.88	227.63	0.34	0.81	0.88	0.87	12.1	52.7	85.2	
SIUE	9,553	242,640	1,103,881	1,686,857	2,032,650	25.40	115.55	176.58	212.78	0.32	0.78	0.80	0.81	11.9	54.3	83.0	
UIC	22,023	1,882,496	3,187,523	4,583,083	5,091,415	85.48	144.74	208.10	231.19	1.06	0.98	0.94	0.88	37.0	62.6	90.0	
UIS	1,072	154,166	216,711	435,032	498,066	143.81	202.16	405.81	464.61	1.79	1.36	1.83	1.77	31.0	43.5	87.3	
UIUC	28,914	2,999,956	4,046,875	5,531,388	6,938,233	103.75	139.96	191.30	239.96	1.29	0.94	0.86	0.91	43.2	58.3	79.7	
WIU	2,485	147,297	303,667	525,085	595,861	59.27	122.20	211.30	239.78	0.74	0.82	0.96	0.91	24.7	51.0	88.1	
Total	82,737	6,651,302	12,264,277	18,301,590	21,704,610	Average	80.39	148.23	221.20	262.33							
Upper Division																	
CSU	1,402	224,749	497,371	848,605	1,132,982	160.31	354.76	605.28	808.12	1.15	1.48	1.74	1.96	19.8	43.9	74.9	
EIU	1,671	313,242	446,006	679,094	786,556	187.46	266.91	406.40	470.71	1.35	1.11	1.17	1.14	39.8	56.7	86.3	
GSU	426	65,629	95,836	161,898	185,351	154.06	224.97	380.04	435.10	1.11	0.94	1.09	1.06	35.4	51.7	87.3	
ISU	5,051	605,520	1,299,220	2,048,599	2,474,499	119.88	257.22	405.58	489.90	0.86	1.07	1.17	1.19	24.5	52.5	82.8	
NEIU	2,596	348,489	630,335	1,015,316	1,202,709	134.24	242.81	391.11	463.29	0.96	1.01	1.13	1.12	29.0	52.4	84.4	
NIU	5,600	340,301	962,973	1,696,522	1,932,641	60.77	171.96	302.95	345.11	0.44	0.72	0.87	0.84	17.6	49.8	87.8	
SIUC	5,220	402,484	683,483	1,089,227	1,281,260	77.10	130.94	208.66	245.45	0.55	0.55	0.60	0.60	31.4	53.3	85.0	
SIUE	6,678	500,905	1,096,338	1,590,700	1,916,782	75.01	164.17	238.20	287.03	0.54	0.69	0.69	0.70	26.1	57.2	83.0	
UIC	13,532	2,033,564	3,697,395	4,923,060	5,469,100	150.28	273.23	363.81	404.16	1.08	1.14	1.05	0.98	37.2	67.6	90.0	
UIS	1,230	166,281	261,870	517,144	592,076	135.19	212.90	420.44	481.36	0.97	0.89	1.21	1.17	28.1	44.2	87.3	
UIUC	15,372	3,172,883	4,268,713	5,620,959	7,050,585	206.41	277.69	365.66	458.66	1.48	1.16	1.05	1.11	45.0	60.5	79.7	
WIU	2,617	374,535	772,138	1,122,350	1,273,630	143.12	295.05	428.87	486.68	1.03	1.23	1.24	1.18	29.4	60.6	88.1	
Total	61,395	8,548,582	14,711,678	21,313,474	25,298,171	Average	139.24	239.62	347.15	412.06							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr
Graduate I																		
CSU	29	4,656	10,304	17,581	23,473	160.55	355.31	606.24	809.41	0.75	0.94	1.11	1.26	19.8	43.9	74.9		
EIU	281	129,612	170,503	235,407	272,659	461.25	606.77	837.75	970.32	2.15	1.60	1.53	1.51	47.5	62.5	86.3		
GSU	171	26,327	38,444	64,944	74,352	153.96	224.82	379.79	434.81	0.72	0.59	0.70	0.67	35.4	51.7	87.3		
ISU	1,321	173,159	344,193	542,521	655,310	131.08	260.55	410.69	496.07	0.61	0.69	0.75	0.77	26.4	52.5	82.8		
NEIU	591	165,207	285,998	423,909	502,148	279.54	483.92	717.27	849.66	1.30	1.28	1.31	1.32	32.9	57.0	84.4		
NIU	243	41,182	79,852	126,961	144,631	169.47	328.61	522.47	595.19	0.79	0.87	0.96	0.92	28.5	55.2	87.8		
SIUC	203	90,473	141,485	190,413	223,564	445.68	696.97	938.00	1,101.30	2.08	1.84	1.72	1.71	40.5	63.3	85.2		
SIUE	515	146,104	300,111	395,870	477,020	283.70	582.74	768.68	926.25	1.32	1.54	1.41	1.44	30.6	62.9	83.0		
UIC	469	59,726	110,309	149,012	165,540	127.35	235.20	317.72	352.96	0.59	0.62	0.58	0.55	36.1	66.6	90.0		
UIS	104	14,887	22,206	43,813	50,161	143.14	213.52	421.28	482.32	0.67	0.56	0.77	0.75	29.7	44.3	87.3		
UIUC	375	101,066	146,390	190,615	239,096	269.51	390.37	508.31	637.59	1.26	1.03	0.93	0.99	42.3	61.2	79.7		
WIU	690	117,185	241,589	343,759	390,094	169.83	350.13	498.20	565.35	0.79	0.92	0.91	0.88	30.0	61.9	88.1		
Total	4,992	1,069,584	1,891,384	2,724,805	3,218,048	Average	214.26	378.88	545.83	644.64								
Graduate II																		
NIU	660	188,986	328,043	500,611	570,285	286.34	497.03	758.50	864.07	0.98	0.90	1.06	1.00	33.1	57.5	87.8		
SIUC	604	323,410	505,760	675,914	793,590	535.45	837.35	1,119.06	1,313.89	1.84	1.52	1.56	1.52	40.8	63.7	85.2		
UIC	4,723	655,968	2,395,964	3,057,817	3,396,974	138.89	507.30	647.43	719.24	0.48	0.92	0.90	0.83	19.3	70.5	90.0		
UIUC	9,535	3,350,261	5,325,959	6,876,911	8,625,974	351.36	558.57	721.23	904.66	1.21	1.01	1.01	1.05	38.8	61.7	79.7		
Total	15,522	4,518,625	8,555,726	11,111,253	13,386,823	Average	291.11	551.20	715.84	862.44								

2017-2018 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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept Phys. Plant	Less Instruction	Total	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																		
CSU	1,729	277,187	613,418	1,046,602	1,397,331		160.32	354.78	605.32	808.17	1.27	1.56	1.86	2.09	19.8	43.9	74.9	
EIU	3,111	559,597	853,351	1,293,495	1,498,182		179.88	274.30	415.78	481.58	1.42	1.21	1.28	1.25	37.4	57.0	86.3	
GSU	669	103,024	150,443	254,147	290,963		154.00	224.88	379.89	434.92	1.22	0.99	1.17	1.13	35.4	51.7	87.3	
ISU	15,226	1,137,657	3,076,632	4,889,006	5,905,421		74.72	202.06	321.10	387.85	0.59	0.89	0.99	1.00	19.3	52.1	82.8	
NEIU	4,442	625,701	1,114,010	1,785,251	2,114,748		140.86	250.79	401.90	476.08	1.12	1.10	1.24	1.23	29.6	52.7	84.4	
NIU	10,479	1,063,931	2,417,518	4,037,238	4,599,134		101.53	230.70	385.27	438.89	0.80	1.01	1.19	1.14	23.1	52.6	87.8	
SIUC	9,103	901,076	1,700,054	2,551,928	2,998,616		98.99	186.76	280.34	329.41	0.78	0.82	0.86	0.85	30.0	56.7	85.1	
SIUE	16,746	889,649	2,500,330	3,673,427	4,426,452		53.13	149.31	219.36	264.33	0.42	0.66	0.68	0.68	20.1	56.5	83.0	
UIC	40,747	4,631,754	9,391,191	12,712,972	14,123,029		113.67	230.48	312.00	346.60	0.90	1.01	0.96	0.90	32.8	66.5	90.0	
UIS	2,406	335,334	500,787	995,989	1,140,303		139.37	208.14	413.96	473.94	1.10	0.92	1.28	1.23	29.4	43.9	87.3	
UIUC	54,196	9,624,166	13,787,937	18,219,873	22,853,888		177.58	254.41	336.18	421.69	1.41	1.12	1.04	1.09	42.1	60.3	79.7	
WIU	5,792	639,017	1,317,394	1,991,194	2,259,585		110.33	227.45	343.78	390.12	0.87	1.00	1.06	1.01	28.3	58.3	88.1	
Total	164,646	20,788,093	37,423,065	53,451,122	63,607,652	Average	126.26	227.29	324.64	386.33								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Phys. Plant	Less Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																	
EIU	317	39,287	58,396	95,558	110,679	123.93	184.21	301.44	349.15	1.34	1.00	1.09	1.07	35.5	52.8	86.3	
ISU	4,284	181,416	424,890	700,439	846,059	42.35	99.18	163.50	197.49	0.46	0.54	0.59	0.61	21.4	50.2	82.8	
NEIU	1,136	136,318	261,508	424,921	503,347	120.00	230.20	374.05	443.09	1.29	1.25	1.36	1.36	27.1	52.0	84.4	
NIU	1,038	176,086	347,597	551,439	628,188	169.64	334.87	531.25	605.19	1.83	1.82	1.92	1.86	28.0	55.3	87.8	
SIUC	479	127,817	181,269	252,478	296,434	266.84	378.43	527.09	618.86	2.88	2.05	1.91	1.90	43.1	61.1	85.2	
UIC	1,689	137,841	388,101	525,544	583,835	81.61	229.78	311.16	345.67	0.88	1.25	1.13	1.06	23.6	66.5	90.0	
UIUC	2,777	278,191	525,770	704,803	884,062	100.18	189.33	253.80	318.35	1.08	1.03	0.92	0.98	31.5	59.5	79.7	
WIU	829	86,819	127,783	208,499	236,603	104.73	154.14	251.51	285.41	1.13	0.84	0.91	0.88	36.7	54.0	88.1	
Total	12,549	1,163,775	2,315,314	3,463,681	4,089,207	Average	92.74	184.50	276.01	325.86							
Upper Division																	
EIU	725	147,518	216,686	324,055	375,335	203.47	298.88	446.97	517.70	1.35	1.05	1.11	1.09	39.3	57.7	86.3	
ISU	1,943	162,007	320,725	513,775	620,588	83.38	165.07	264.42	319.40	0.55	0.58	0.65	0.67	26.1	51.7	82.8	
NEIU	1,077	151,167	294,810	466,275	552,334	140.36	273.73	432.94	512.84	0.93	0.97	1.07	1.08	27.4	53.4	84.4	
NIU	1,357	173,645	372,918	606,692	691,131	127.96	274.81	447.08	509.31	0.85	0.97	1.11	1.07	25.1	54.0	87.8	
SIUC	1,116	344,579	474,775	655,879	770,067	308.76	425.43	587.71	690.02	2.05	1.50	1.45	1.45	44.7	61.7	85.2	
UIC	1,731	268,508	725,068	935,231	1,038,962	155.12	418.87	540.28	600.21	1.03	1.48	1.34	1.26	25.8	69.8	90.0	
UIUC	3,500	499,322	945,683	1,246,592	1,563,648	142.66	270.20	356.17	446.76	0.95	0.95	0.88	0.94	31.9	60.5	79.7	
WIU	1,167	152,863	224,988	350,282	397,496	130.99	192.79	300.16	340.61	0.87	0.68	0.74	0.72	38.5	56.6	88.1	
Total	12,616	1,899,609	3,575,653	5,098,781	6,009,561	Average	150.57	283.42	404.15	476.34							
Graduate I																	
EIU	7	9,258	13,040	17,024	19,718	1,322.57	1,862.86	2,432.00	2,816.86	3.59	3.06	2.86	2.80	47.0	66.1	86.3	
ISU	306	88,366	146,874	228,521	276,030	288.78	479.98	746.80	902.06	0.78	0.79	0.88	0.90	32.0	53.2	82.8	
NEIU	19	3,152	5,588	8,749	10,364	165.89	294.11	460.47	545.47	0.45	0.48	0.54	0.54	30.4	53.9	84.4	
NIU	403	59,805	122,617	196,807	224,198	148.40	304.26	488.35	556.32	0.40	0.50	0.57	0.55	26.7	54.7	87.8	
SIUC	382	264,742	365,495	486,300	570,964	693.04	956.79	1,273.04	1,494.67	1.88	1.57	1.50	1.48	46.4	64.0	85.2	
UIC	42	16,525	43,078	53,574	59,516	393.45	1,025.67	1,275.57	1,417.05	1.07	1.69	1.50	1.41	27.8	72.4	90.0	
UIUC	242	75,401	156,563	201,614	252,892	311.57	646.95	833.12	1,045.01	0.85	1.06	0.98	1.04	29.8	61.9	79.7	
WIU	4	509	748	1,172	1,330	127.25	187.00	293.00	332.50	0.35	0.31	0.34	0.33	38.3	56.2	88.1	
Total	1,405	517,758	854,003	1,193,761	1,415,012	Average	368.51	607.83	849.65	1,007.13							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Graduate II																		
NIU	94	18,248	34,794	54,584	62,181	194.13	370.15	580.68	661.50	0.35	0.35	0.42	0.40	29.3	56.0	87.8		
SIUC	86	103,552	147,762	193,932	227,695	1,204.09	1,718.16	2,255.02	2,647.62	2.16	1.61	1.65	1.58	45.5	64.9	85.2		
UIC	262	84,196	221,324	276,759	307,456	321.36	844.75	1,056.33	1,173.50	0.58	0.79	0.77	0.70	27.4	72.0	90.0		
UIUC	906	543,772	1,032,472	1,319,823	1,655,505	600.19	1,139.59	1,456.76	1,827.27	1.08	1.07	1.06	1.09	32.8	62.4	79.7		
Total	1,348	749,768	1,436,352	1,845,098	2,252,837	Average	556.21	1,065.54	1,368.77	1,671.24								
Total All Levels																		
EIU	1,049	196,063	288,122	436,637	505,732	186.90	274.66	416.24	482.11	1.20	0.94	1.00	0.98	38.8	57.0	86.3		
ISU	6,533	431,789	892,489	1,442,735	1,742,677	66.09	136.61	220.84	266.75	0.43	0.47	0.53	0.54	24.8	51.2	82.8		
NEIU	2,232	290,637	561,906	899,945	1,066,045	130.21	251.75	403.20	477.62	0.84	0.86	0.97	0.97	27.3	52.7	84.4		
NIU	2,892	427,784	877,926	1,409,522	1,605,698	147.92	303.57	487.39	555.22	0.95	1.04	1.17	1.13	26.6	54.7	87.8		
SIUC	2,063	840,690	1,169,301	1,588,589	1,865,160	407.51	566.80	770.04	904.10	2.63	1.93	1.85	1.83	45.1	62.7	85.2		
UIC	3,724	507,070	1,377,571	1,791,108	1,989,769	136.16	369.92	480.96	534.31	0.88	1.26	1.16	1.08	25.5	69.2	90.0		
UIUC	7,425	1,396,686	2,660,488	3,472,832	4,356,107	188.11	358.31	467.72	586.68	1.21	1.22	1.13	1.19	32.1	61.1	79.7		
WIU	2,000	240,191	353,519	559,953	635,429	120.10	176.76	279.98	317.71	0.77	0.60	0.67	0.64	37.8	55.6	88.1		
Total	27,918	4,330,910	8,181,322	11,601,321	13,766,617	Average	155.13	293.05	415.55	493.11								

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	39	16,573	34,418	53,475	71,395		424.95	882.51	1,371.15	1,830.64	4.13	3.97	4.38	4.83	23.2	48.2	74.9	
EIU	443	67,858	104,341	162,393	188,091		153.18	235.53	366.58	424.58	1.49	1.06	1.17	1.12	36.1	55.5	86.3	
ISU	5,415	303,755	912,313	1,460,156	1,763,720		56.10	168.48	269.65	325.71	0.55	0.76	0.86	0.86	17.2	51.7	82.8	
NEIU	948	53,119	98,874	193,139	228,786		56.03	104.30	203.73	241.34	0.55	0.47	0.65	0.64	23.2	43.2	84.4	
NIU	1,947	245,178	419,685	708,792	807,441		125.93	215.55	364.04	414.71	1.23	0.97	1.16	1.09	30.4	52.0	87.8	
SIUC	964	34,846	337,745	473,197	555,580		36.15	350.36	490.87	576.33	0.35	1.58	1.57	1.52	6.3	60.8	85.2	
SIUE	2,349	158,777	360,445	527,601	635,755		67.59	153.45	224.61	270.65	0.66	0.69	0.72	0.71	25.0	56.7	83.0	
UIC	3,732	559,188	1,081,308	1,432,378	1,591,250		149.84	289.74	383.81	426.38	1.46	1.30	1.22	1.13	35.1	68.0	90.0	
UIUC	16,555	1,915,407	3,938,776	5,219,992	6,547,637		115.70	237.92	315.31	395.51	1.13	1.07	1.01	1.04	29.3	60.2	79.7	
WIU	1,125	90,425	164,314	271,497	308,092		80.38	146.06	241.33	273.86	0.78	0.66	0.77	0.72	29.3	53.3	88.1	
Total	33,517	3,445,126	7,452,219	10,502,620	12,697,747	Average	102.79	222.34	313.35	378.84								
Upper Division																		
CSU	377	160,203	332,709	516,922	690,148		424.94	882.52	1,371.15	1,830.63	3.21	3.19	3.56	3.93	23.2	48.2	74.9	
EIU	1,392	309,032	467,526	687,535	796,332		222.01	335.87	493.92	572.08	1.68	1.21	1.28	1.23	38.8	58.7	86.3	
ISU	3,347	251,071	683,428	1,085,612	1,311,309		75.01	204.19	324.35	391.79	0.57	0.74	0.84	0.84	19.1	52.1	82.8	
NEIU	3,040	224,058	425,687	766,289	907,720		73.70	140.03	252.07	298.59	0.56	0.51	0.65	0.64	24.7	46.9	84.4	
NIU	4,307	247,765	503,845	972,984	1,108,402		57.53	116.98	225.91	257.35	0.44	0.42	0.59	0.55	22.4	45.5	87.8	
SIUC	3,808	212,367	333,163	578,233	678,903		55.77	87.49	151.85	178.28	0.42	0.32	0.39	0.38	31.3	49.1	85.2	
SIUE	3,830	306,013	599,156	874,764	1,054,084		79.90	156.44	228.40	275.22	0.60	0.57	0.59	0.59	29.0	56.8	83.0	
UIC	6,903	1,270,409	2,522,264	3,282,195	3,646,239		184.04	365.39	475.47	528.21	1.39	1.32	1.23	1.13	34.8	69.2	90.0	
UIUC	19,457	3,184,973	7,087,574	9,247,109	11,599,005		163.69	364.27	475.26	596.14	1.24	1.32	1.23	1.28	27.5	61.1	79.7	
WIU	1,651	196,227	356,575	543,739	617,029		118.85	215.98	329.34	373.73	0.90	0.78	0.85	0.80	31.8	57.8	88.1	
Total	48,112	6,362,118	13,311,927	18,555,382	22,409,171	Average	132.24	276.69	385.67	465.77								

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal		Instruction		Subtot		Instr	Total	Subtot		Instr
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
Graduate I																	
CSU	2	853	1,771	2,751	3,673		426.50	885.50	1,375.50	1,836.50	1.76	1.87	2.13	2.45	23.2	48.2	74.9
EIU	40	25,344	38,292	51,305	59,424		633.60	957.30	1,282.63	1,485.60	2.62	2.03	1.98	1.98	42.6	64.4	86.3
ISU	58	4,347	10,982	17,493	21,130		74.95	189.34	301.60	364.31	0.31	0.40	0.47	0.49	20.6	52.0	82.8
NEIU	144	16,434	32,198	52,577	62,281		114.13	223.60	365.12	432.51	0.47	0.47	0.56	0.58	26.4	51.7	84.4
NIU	445	27,735	55,136	104,843	119,435		62.33	123.90	235.60	268.39	0.26	0.26	0.36	0.36	23.2	46.2	87.8
SIUC	216	67,905	117,528	160,003	187,859		314.38	544.11	740.75	869.72	1.30	1.15	1.15	1.16	36.1	62.6	85.2
SIUE	14	7,561	14,129	18,329	22,087		540.07	1,009.21	1,309.21	1,577.64	2.23	2.14	2.03	2.11	34.2	64.0	83.0
UIC	341	98,018	196,679	249,481	277,152		287.44	576.77	731.62	812.76	1.19	1.22	1.13	1.09	35.4	71.0	90.0
UIUC	228	55,149	149,911	192,996	242,082		241.88	657.50	846.47	1,061.76	1.00	1.39	1.31	1.42	22.8	61.9	79.7
WIU	499	177,504	322,550	434,688	493,278		355.72	646.39	871.12	988.53	1.47	1.37	1.35	1.32	36.0	65.4	88.1
Total	1,987	480,850	939,176	1,284,466	1,488,401	Average	242.00	472.66	646.43	749.07							
Graduate II																	
NIU	577	133,287	211,745	332,492	378,768		231.00	366.98	576.24	656.44	0.87	0.53	0.64	0.60	35.2	55.9	87.8
SIUC	235	58,152	116,131	158,942	186,614		247.46	494.17	676.35	794.10	0.93	0.71	0.76	0.73	31.2	62.2	85.2
UIC	1,458	550,310	1,123,196	1,408,722	1,564,970		377.44	770.37	966.20	1,073.37	1.42	1.11	1.08	0.98	35.2	71.8	90.0
UIUC	6,120	1,489,689	4,364,175	5,611,136	7,038,264		243.41	713.10	916.85	1,150.04	0.92	1.03	1.02	1.05	21.2	62.0	79.7
Total	8,390	2,231,438	5,815,247	7,511,292	9,168,616	Average	265.96	693.12	895.27	1,092.80							
Total All Levels																	
CSU	418	177,629	368,898	573,148	765,216		424.95	882.53	1,371.17	1,830.66	3.12	2.95	3.33	3.68	23.2	48.2	74.9
EIU	1,875	402,234	610,159	901,233	1,043,847		214.52	325.42	480.66	556.72	1.58	1.09	1.17	1.12	38.5	58.5	86.3
ISU	8,820	559,173	1,606,723	2,563,261	3,096,159		63.40	182.17	290.62	351.04	0.47	0.61	0.71	0.71	18.1	51.9	82.8
NEIU	4,132	293,611	556,759	1,012,005	1,198,787		71.06	134.74	244.92	290.12	0.52	0.45	0.60	0.58	24.5	46.4	84.4
NIU	7,276	653,965	1,190,411	2,119,111	2,414,046		89.88	163.61	291.25	331.78	0.66	0.55	0.71	0.67	27.1	49.3	87.8
SIUC	5,223	373,270	904,567	1,370,375	1,608,956		71.47	173.19	262.37	308.05	0.53	0.58	0.64	0.62	23.2	56.2	85.2
SIUE	6,193	472,351	975,648	1,423,125	1,714,856		76.27	157.54	229.80	276.90	0.56	0.53	0.56	0.56	27.5	56.9	83.0
UIC	12,434	2,477,925	4,923,447	6,372,776	7,079,611		199.29	395.97	512.53	569.38	1.46	1.32	1.25	1.14	35.0	69.5	90.0
UIUC	42,360	6,645,218	15,540,436	20,271,233	25,426,988		156.87	366.87	478.55	600.26	1.15	1.23	1.16	1.21	26.1	61.1	79.7
WIU	3,275	464,156	843,439	1,249,924	1,418,399		141.73	257.54	381.66	433.10	1.04	0.86	0.93	0.87	32.7	59.5	88.1
Total	92,006	12,519,532	27,520,487	37,856,191	45,766,865	Average	136.07	299.12	411.45	497.43							

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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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
NIU	19	1,340	4,048	6,851	7,805		70.53	213.05	360.58	410.79	1.33	2.22	2.65	2.41	17.2	51.9	87.8	
UIUC	8,029	423,837	768,873	1,086,729	1,363,126		52.79	95.76	135.35	169.78	1.00	1.00	1.00	1.00	31.1	56.4	79.7	
Total	8,048	425,177	772,921	1,093,580	1,370,931	Average	52.83	96.04	135.88	170.34								
Upper Division																		
NIU	402	27,823	84,872	143,849	163,870		69.21	211.12	357.83	407.64	0.81	1.17	1.46	1.33	17.0	51.8	87.8	
UIUC	9,633	834,175	1,725,747	2,320,711	2,910,957		86.60	179.15	240.91	302.19	1.01	0.99	0.98	0.99	28.7	59.3	79.7	
Total	10,035	861,998	1,810,619	2,464,560	3,074,827	Average	85.90	180.43	245.60	306.41								
Graduate I																		
NIU	6	1,556	2,911	4,451	5,070		259.33	485.17	741.83	845.00	0.69	0.70	0.83	0.76	30.7	57.4	87.8	
UIUC	829	311,898	573,281	737,437	924,996		376.23	691.53	889.55	1,115.80	1.00	1.00	1.00	1.00	33.7	62.0	79.7	
Total	835	313,454	576,192	741,888	930,066	Average	375.39	690.05	888.49	1,113.85								
Graduate II																		
NIU	3	1,828	2,968	4,346	4,951		609.33	989.33	1,448.67	1,650.33	1.70	1.39	1.58	1.44	36.9	59.9	87.8	
UIUC	1,697	608,237	1,208,741	1,554,137	1,949,414		358.42	712.28	915.81	1,148.74	1.00	1.00	1.00	1.00	31.2	62.0	79.7	
Total	1,700	610,065	1,211,709	1,558,483	1,954,365	Average	358.86	712.77	916.75	1,149.63								
Total All Levels																		
NIU	430	32,547	94,799	159,497	181,696		75.69	220.46	370.92	422.55	0.71	1.04	1.31	1.19	17.9	52.2	87.8	
UIUC	20,188	2,178,147	4,276,642	5,699,014	7,148,493		107.89	211.84	282.30	354.10	1.01	1.00	0.99	1.00	30.5	59.8	79.7	
Total	20,618	2,210,694	4,371,441	5,858,511	7,330,189	Average	107.22	212.02	284.15	355.52								

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33 Psychology

Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal, Dept and College		Total	Subtotal		Instruction		Subtot		Instr	Total	Subtot		Instr
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
Lower Division																	
CSU	600	51,116	86,030	179,123	239,149		85.19	143.38	298.54	398.58	1.34	1.08	1.44	1.62	21.4	36.0	74.9
EIU	1,663	119,790	190,461	354,219	410,272		72.03	114.53	213.00	246.71	1.14	0.86	1.03	1.00	29.2	46.4	86.3
GSU	1,183	182,147	265,984	449,334	514,426		153.97	224.84	379.83	434.85	2.43	1.70	1.83	1.77	35.4	51.7	87.3
ISU	10,459	449,489	1,214,474	1,981,402	2,393,332		42.98	116.12	189.44	228.83	0.68	0.88	0.91	0.93	18.8	50.7	82.8
NEIU	1,982	127,474	229,121	434,105	514,226		64.32	115.60	219.02	259.45	1.02	0.87	1.06	1.05	24.8	44.6	84.4
NIU	4,768	424,395	1,192,281	1,966,316	2,239,988		89.01	250.06	412.40	469.80	1.41	1.89	1.99	1.91	18.9	53.2	87.8
SIUC	3,488	52,371	432,757	694,256	815,125		15.01	124.07	199.04	233.69	0.24	0.94	0.96	0.95	6.4	53.1	85.2
SIUE	5,673	158,151	440,758	729,538	879,088		27.88	77.69	128.60	154.96	0.44	0.59	0.62	0.63	18.0	50.1	83.0
UIC	12,029	1,051,137	1,376,044	2,061,022	2,289,620		87.38	114.39	171.34	190.34	1.38	0.86	0.83	0.77	45.9	60.1	90.0
UIS	1,154	105,741	165,298	375,751	430,196		91.63	143.24	325.61	372.79	1.45	1.08	1.57	1.51	24.6	38.4	87.3
UIUC	20,041	1,199,348	2,833,243	3,869,708	4,853,924		59.84	141.37	193.09	242.20	0.94	1.07	0.93	0.98	24.7	58.4	79.7
WIU	4,271	342,685	501,890	877,260	995,505		80.24	117.51	205.40	233.08	1.27	0.89	0.99	0.95	34.4	50.4	88.1
Total	67,311	4,263,844	8,928,341	13,972,034	16,574,851	Average	63.35	132.64	207.57	246.24							
Upper Division																	
CSU	4,986	424,774	714,914	1,488,524	1,987,344		85.19	143.38	298.54	398.58	0.88	0.79	1.05	1.19	21.4	36.0	74.9
EIU	5,716	665,925	876,401	1,498,958	1,736,158		116.50	153.32	262.24	303.74	1.21	0.84	0.93	0.91	38.4	50.5	86.3
GSU	7,015	1,080,011	1,577,107	2,664,253	3,050,203		153.96	224.82	379.79	434.81	1.60	1.23	1.34	1.30	35.4	51.7	87.3
ISU	10,744	822,247	1,659,606	2,666,546	3,220,916		76.53	154.47	248.19	299.79	0.79	0.85	0.88	0.90	25.5	51.5	82.8
NEIU	6,428	690,550	1,335,335	2,209,062	2,616,781		107.43	207.74	343.66	407.09	1.11	1.14	1.21	1.22	26.4	51.0	84.4
NIU	13,100	761,180	2,541,410	4,373,293	4,981,964		58.11	194.00	333.84	380.30	0.60	1.06	1.18	1.14	15.3	51.0	87.8
SIUC	9,351	444,839	994,926	1,648,089	1,935,020		47.57	106.40	176.25	206.93	0.49	0.58	0.62	0.62	23.0	51.4	85.2
SIUE	8,024	506,413	1,116,824	1,657,217	1,996,935		63.11	139.19	206.53	248.87	0.65	0.76	0.73	0.75	25.4	55.9	83.0
UIC	20,025	3,064,423	4,098,126	5,621,109	6,244,574		153.03	204.65	280.70	311.84	1.59	1.12	0.99	0.93	49.1	65.6	90.0
UIS	3,437	293,160	475,430	1,096,130	1,254,955		85.30	138.33	318.92	365.13	0.89	0.76	1.13	1.09	23.4	37.9	87.3
UIUC	21,727	1,657,559	4,696,069	6,251,712	7,841,763		76.29	216.14	287.74	360.92	0.79	1.19	1.02	1.08	21.1	59.9	79.7
WIU	7,046	922,118	1,350,516	2,104,971	2,388,697		130.87	191.67	298.75	339.01	1.36	1.05	1.06	1.02	38.6	56.5	88.1
Total	117,599	11,333,199	21,436,664	33,279,864	39,255,310	Average	96.37	182.29	282.99	333.81							

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal, Dept and College			Subtotal		Instruction		Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	1,830	295,812	531,967	937,516	1,251,687		161.65	290.69	512.30	683.98	0.85	0.85	1.00	1.13	23.6	42.5	74.9	
EIU	1,284	578,318	683,400	954,213	1,105,211		450.40	532.24	743.16	860.76	2.36	1.55	1.45	1.42	52.3	61.8	86.3	
GSU	4,222	650,003	949,180	1,603,477	1,835,761		153.96	224.82	379.79	434.81	0.81	0.65	0.74	0.72	35.4	51.7	87.3	
ISU	1,921	296,176	546,802	859,821	1,038,577		154.18	284.64	447.59	540.64	0.81	0.83	0.87	0.89	28.5	52.6	82.8	
NEIU	450	68,466	125,425	197,860	234,378		152.15	278.72	439.69	520.84	0.80	0.81	0.86	0.86	29.2	53.5	84.4	
NIU	2,044	283,841	583,837	944,844	1,076,346		138.87	285.63	462.25	526.59	0.73	0.83	0.90	0.87	26.4	54.2	87.8	
SIUC	1,191	316,540	666,588	906,249	1,064,026		265.78	559.69	760.91	893.39	1.39	1.63	1.48	1.48	29.7	62.6	85.2	
SIUE	1,535	316,468	752,127	999,503	1,204,395		206.17	489.99	651.14	784.62	1.08	1.43	1.27	1.30	26.3	62.4	83.0	
UIC	1,795	365,955	725,020	937,267	1,041,224		203.87	403.91	522.15	580.07	1.07	1.18	1.02	0.96	35.1	69.6	90.0	
UIS	1,770	229,156	509,763	925,142	1,059,192		129.47	288.00	522.68	598.41	0.68	0.84	1.02	0.99	21.6	48.1	87.3	
UIUC	2,015	181,751	527,914	696,756	873,968		90.20	261.99	345.78	433.73	0.47	0.76	0.67	0.72	20.8	60.4	79.7	
WIU	1,150	467,112	684,125	927,236	1,052,217		406.18	594.89	806.29	914.97	2.13	1.73	1.57	1.51	44.4	65.0	88.1	
Total	21,207	4,049,598	7,286,148	10,889,884	12,836,982	Average	190.96	343.57	513.50	605.32								
Graduate II																		
ISU	561	123,086	196,630	307,688	371,656		219.40	350.50	548.46	662.49	0.81	0.62	0.74	0.76	33.1	52.9	82.8	
NIU	1,047	332,518	580,600	878,522	1,000,793		317.59	554.54	839.09	955.87	1.17	0.98	1.13	1.09	33.2	58.0	87.8	
SIUC	975	241,372	509,029	694,597	815,526		247.56	522.08	712.41	836.44	0.92	0.92	0.96	0.95	29.6	62.4	85.2	
UIC	3,355	1,848,488	2,639,232	3,307,828	3,674,715		550.97	786.66	985.94	1,095.30	2.04	1.39	1.33	1.25	50.3	71.8	90.0	
UIUC	6,571	837,940	3,142,237	4,070,629	5,105,946		127.52	478.20	619.48	777.04	0.47	0.85	0.84	0.89	16.4	61.5	79.7	
Total	12,509	3,383,404	7,067,728	9,259,264	10,968,636	Average	270.48	565.01	740.21	876.86								

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33 Psychology

Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																		
CSU	7,416	771,702	1,332,911	2,605,163		3,478,180	104.06	179.73	351.29	469.01	0.99	0.88	1.14	1.29	22.2	38.3	74.9	
EIU	8,663	1,364,033	1,750,262	2,807,390		3,251,641	157.46	202.04	324.07	375.35	1.49	0.99	1.05	1.03	41.9	53.8	86.3	
GSU	12,420	1,912,161	2,792,271	4,717,064		5,400,390	153.96	224.82	379.80	434.81	1.46	1.10	1.23	1.19	35.4	51.7	87.3	
ISU	23,685	1,690,998	3,617,512	5,815,457		7,024,481	71.40	152.73	245.53	296.58	0.68	0.75	0.80	0.81	24.1	51.5	82.8	
NEIU	8,860	886,490	1,689,881	2,841,027		3,365,385	100.06	190.73	320.66	379.84	0.95	0.93	1.04	1.04	26.3	50.2	84.4	
NIU	20,959	1,801,934	4,898,128	8,162,975		9,299,091	85.97	233.70	389.47	443.68	0.82	1.14	1.26	1.22	19.4	52.7	87.8	
SIUC	15,005	1,055,122	2,603,300	3,943,191		4,629,697	70.32	173.50	262.79	308.54	0.67	0.85	0.85	0.85	22.8	56.2	85.2	
SIUE	15,232	981,032	2,319,957	3,399,247		4,096,070	64.41	152.31	223.16	268.91	0.61	0.74	0.72	0.74	24.0	56.6	83.0	
UIC	37,204	6,330,003	8,838,422	11,927,226		13,250,133	170.14	237.57	320.59	356.15	1.62	1.16	1.04	0.98	47.8	66.7	90.0	
UIS	6,361	628,057	1,150,491	2,397,023		2,744,343	98.74	180.87	376.83	431.43	0.94	0.88	1.22	1.18	22.9	41.9	87.3	
UIUC	50,354	3,876,598	11,199,463	14,888,805		18,675,601	76.99	222.41	295.68	370.89	0.73	1.09	0.96	1.02	20.8	60.0	79.7	
WIU	12,467	1,731,915	2,536,531	3,909,467		4,436,419	138.92	203.46	313.59	355.85	1.32	0.99	1.02	0.98	39.0	57.2	88.1	
Total	218,626	23,030,045	44,729,129	67,414,035		79,651,431	Average	105.34	204.59	308.35	364.33							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Total	Subtot	Instr	Total	Subtot	Dept	Less	Dir	
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Sal	Dept College	P.P.	Sal	College	Cost	Sal	
Lower Division																	
CSU	165	21,704	32,632	62,285	83,158	131.54	197.77	377.48	503.99	2.03	1.57	1.82	2.08	26.1	39.2	74.9	
GSU	750	115,467	168,613	284,842	326,105	153.96	224.82	379.79	434.81	2.38	1.79	1.83	1.80	35.4	51.7	87.3	
ISU	5,057	307,475	650,243	1,054,579	1,273,824	60.80	128.58	208.54	251.89	0.94	1.02	1.00	1.04	24.1	51.0	82.8	
NEIU	882	64,328	111,227	205,716	243,684	72.93	126.11	233.24	276.29	1.13	1.00	1.12	1.14	26.4	45.6	84.4	
SIUC	930	49,870	183,577	273,156	320,814	53.62	197.39	293.72	344.96	0.83	1.57	1.41	1.43	15.5	57.2	85.1	
SIUE	2,327	61,180	191,492	312,803	376,925	26.29	82.29	134.42	161.98	0.41	0.65	0.65	0.67	16.2	50.8	83.0	
UIC	4,191	282,998	551,571	805,499	894,841	67.53	131.61	192.20	213.51	1.04	1.05	0.92	0.88	31.6	61.6	90.0	
UIS	459	63,191	96,498	191,316	219,037	137.67	210.24	416.81	477.20	2.13	1.67	2.01	1.97	28.8	44.1	87.3	
WIU	5,077	318,321	509,082	932,646	1,058,356	62.70	100.27	183.70	208.46	0.97	0.80	0.88	0.86	30.1	48.1	88.1	
Total	19,838	1,284,534	2,494,935	4,122,842	4,796,744	Average	64.75	125.77	207.83	241.80							
Upper Division																	
CSU	1,693	222,641	334,749	638,934	853,048	131.51	197.73	377.40	503.87	1.66	1.39	1.59	1.81	26.1	39.2	74.9	
GSU	4,447	684,642	999,761	1,688,926	1,933,587	153.96	224.82	379.79	434.81	1.95	1.58	1.60	1.57	35.4	51.7	87.3	
ISU	7,470	549,863	1,084,445	1,747,619	2,110,946	73.61	145.17	233.95	282.59	0.93	1.02	0.98	1.02	26.0	51.4	82.8	
NEIU	4,864	499,219	942,460	1,579,621	1,871,166	102.64	193.76	324.76	384.70	1.30	1.36	1.37	1.39	26.7	50.4	84.4	
SIUC	7,036	558,714	1,313,063	1,986,953	2,344,414	79.41	186.62	282.40	333.20	1.00	1.31	1.19	1.20	23.8	56.0	84.8	
SIUE	6,267	274,681	594,573	942,372	1,135,551	43.83	94.87	150.37	181.20	0.55	0.67	0.63	0.65	24.2	52.4	83.0	
UIC	7,646	692,445	1,262,202	1,779,651	1,977,041	90.56	165.08	232.76	258.57	1.15	1.16	0.98	0.93	35.0	63.8	90.0	
UIS	1,938	289,701	440,691	853,054	976,658	149.48	227.39	440.17	503.95	1.89	1.60	1.85	1.81	29.7	45.1	87.3	
WIU	18,468	958,477	1,543,742	3,004,776	3,409,785	51.90	83.59	162.70	184.63	0.66	0.59	0.68	0.66	28.1	45.3	88.1	
Total	59,829	4,730,383	8,515,686	14,221,906	16,612,196	Average	79.07	142.33	237.71	277.66							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Graduate I																	
CSU	483	63,511	95,490	182,262	243,340	131.49	197.70	377.35	503.81	0.87	0.70	0.88	1.00	26.1	39.2	74.9	
GSU	685	105,460	154,000	260,157	297,844	153.96	224.82	379.79	434.81	1.02	0.79	0.88	0.86	35.4	51.7	87.3	
ISU	458	53,962	94,372	149,860	181,016	117.82	206.05	327.21	395.23	0.78	0.73	0.76	0.78	29.8	52.1	82.8	
NEIU	27	3,759	6,742	10,812	12,807	139.22	249.70	400.44	474.33	0.92	0.88	0.93	0.94	29.4	52.6	84.4	
SIUC	793	147,691	423,691	579,515	681,695	186.24	534.29	730.79	859.64	1.23	1.88	1.70	1.70	21.7	62.2	85.0	
SIUE	12	685	2,926	4,071	4,905	57.08	243.83	339.25	408.75	0.38	0.86	0.79	0.81	14.0	59.7	83.0	
UIC	263	86,168	123,823	158,646	176,242	327.63	470.81	603.22	670.12	2.17	1.66	1.40	1.32	48.9	70.3	90.0	
UIS	30	3,375	5,382	11,245	12,874	112.50	179.40	374.83	429.13	0.74	0.63	0.87	0.85	26.2	41.8	87.3	
WIU	1,188	130,590	212,917	336,296	381,624	109.92	179.22	283.08	321.23	0.73	0.63	0.66	0.64	34.2	55.8	88.1	
Total	3,939	595,201	1,119,343	1,692,864	1,992,347	Average	151.10	284.17	429.77	505.80							
Graduate II																	
ISU	6	427	838	1,352	1,633	71.17	139.67	225.33	272.17	0.20	0.24	0.30	0.32	26.1	51.3	82.8	
SIUC	221	65,884	139,942	189,066	221,982	298.12	633.22	855.50	1,004.44	0.84	1.08	1.13	1.18	29.7	63.0	85.2	
UIC	721	268,828	414,136	525,414	583,690	372.85	574.39	728.73	809.56	1.05	0.98	0.97	0.95	46.1	71.0	90.0	
Total	948	335,139	554,916	715,832	807,305	Average	353.52	585.35	755.10	851.59							
Total All Levels																	
CSU	2,341	307,856	462,871	883,481	1,179,546	131.51	197.72	377.39	503.86	1.60	1.32	1.54	1.76	26.1	39.2	74.9	
GSU	5,882	905,569	1,322,374	2,233,925	2,557,536	153.96	224.82	379.79	434.81	1.87	1.50	1.55	1.52	35.4	51.7	87.3	
ISU	12,991	911,727	1,829,898	2,953,410	3,567,419	70.18	140.86	227.34	274.61	0.85	0.94	0.93	0.96	25.6	51.3	82.8	
NEIU	5,773	567,306	1,060,429	1,796,149	2,127,657	98.27	183.69	311.13	368.55	1.20	1.22	1.27	1.29	26.7	49.8	84.4	
SIUC	8,980	822,159	2,060,273	3,028,690	3,568,905	91.55	229.43	337.27	397.43	1.11	1.53	1.37	1.39	23.0	57.7	84.9	
SIUE	8,606	336,546	788,991	1,259,246	1,517,381	39.11	91.68	146.32	176.32	0.48	0.61	0.60	0.62	22.2	52.0	83.0	
UIC	12,821	1,330,439	2,351,732	3,269,210	3,631,814	103.77	183.43	254.99	283.27	1.26	1.22	1.04	0.99	36.6	64.8	90.0	
UIS	2,427	356,267	542,571	1,055,615	1,208,569	146.79	223.56	434.95	497.97	1.79	1.49	1.77	1.74	29.5	44.9	87.3	
WIU	24,733	1,407,388	2,265,741	4,273,718	4,849,765	56.90	91.61	172.79	196.08	0.69	0.61	0.70	0.68	29.0	46.7	88.1	
Total	84,554	6,945,257	12,684,880	20,753,444	24,208,592	Average	82.14	150.02	245.45	286.31							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
GSU	527	81,206	118,583	200,326	229,345	154.09	225.02	380.13	435.19	1.71	1.19	1.32	1.26	35.4	51.7	87.3	
ISU	375	24,454	57,049	91,728	110,798	65.21	152.13	244.61	295.46	0.72	0.81	0.85	0.86	22.1	51.5	82.8	
NEIU	591	35,453	78,558	143,292	169,739	59.99	132.92	242.46	287.21	0.66	0.70	0.84	0.83	20.9	46.3	84.4	
NIU	60	12,417	20,539	32,501	37,024	206.95	342.32	541.68	617.07	2.29	1.81	1.88	1.79	33.5	55.5	87.8	
SIUC	135	10,629	20,962	32,304	37,928	78.73	155.27	239.29	280.95	0.87	0.82	0.83	0.81	28.0	55.3	85.2	
SIUE	316	13,864	44,091	65,371	78,772	43.87	139.53	206.87	249.28	0.49	0.74	0.72	0.72	17.6	56.0	83.0	
UIS	139	18,614	36,925	68,422	78,336	133.91	265.65	492.24	563.57	1.48	1.41	1.71	1.63	23.8	47.1	87.3	
UIUC	1,717	164,331	391,866	520,322	652,660	95.71	228.23	303.04	380.12	1.06	1.21	1.05	1.10	25.2	60.0	79.7	
WIU	605	41,886	74,734	128,849	146,216	69.23	123.53	212.97	241.68	0.77	0.65	0.74	0.70	28.6	51.1	88.1	
Total	4,465	402,854	843,307	1,283,115	1,540,818	Average	90.22	188.87	287.37	345.09							
Upper Division																	
GSU	3,128	481,499	703,118	1,187,798	1,359,865	153.93	224.78	379.73	434.74	1.70	1.20	1.26	1.22	35.4	51.7	87.3	
ISU	3,317	325,723	769,955	1,217,805	1,470,984	98.20	232.12	367.14	443.47	1.08	1.24	1.22	1.24	22.1	52.3	82.8	
NEIU	8,296	678,229	1,359,359	2,358,579	2,793,893	81.75	163.86	284.30	336.78	0.90	0.88	0.95	0.94	24.3	48.7	84.4	
NIU	1,138	41,506	109,959	224,616	255,878	36.47	96.62	197.38	224.85	0.40	0.52	0.66	0.63	16.2	43.0	87.8	
SIUC	3,210	171,727	333,877	554,302	649,865	53.50	104.01	172.68	202.45	0.59	0.56	0.57	0.57	26.4	51.4	85.3	
SIUE	2,365	158,421	412,460	593,993	715,757	66.99	174.40	251.16	302.65	0.74	0.93	0.84	0.85	22.1	57.6	83.0	
UIS	1,958	200,488	395,114	793,618	908,610	102.39	201.79	405.32	464.05	1.13	1.08	1.35	1.30	22.1	43.5	87.3	
UIUC	4,761	505,656	1,260,577	1,663,033	2,086,006	106.21	264.77	349.30	438.14	1.17	1.42	1.16	1.23	24.2	60.4	79.7	
WIU	2,807	244,336	435,950	710,101	805,814	87.05	155.31	252.98	287.07	0.96	0.83	0.84	0.81	30.3	54.1	88.1	
Total	30,980	2,807,585	5,780,369	9,303,845	11,046,672	Average	90.63	186.58	300.32	356.57							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Graduate I																		
CSU	1,410	302,399	505,056	860,477	1,148,833		214.47	358.20	610.27	814.78	1.75	1.31	1.52	1.72	26.3	44.0	74.9	
GSU	4,010	617,362	901,515	1,522,955	1,743,574		153.96	224.82	379.79	434.81	1.26	0.82	0.95	0.92	35.4	51.7	87.3	
ISU	1,218	247,137	503,318	785,073	948,288		202.90	413.23	644.56	778.56	1.66	1.52	1.61	1.65	26.1	53.1	82.8	
NEIU	1,798	260,035	529,401	828,786	981,752		144.62	294.44	460.95	546.02	1.18	1.08	1.15	1.15	26.5	53.9	84.4	
NIU	1,668	409,507	663,641	1,033,376	1,177,200		245.51	397.87	619.53	705.76	2.01	1.46	1.55	1.49	34.8	56.4	87.8	
SIUC	3,108	353,750	721,649	1,050,493	1,232,552		113.82	232.19	338.00	396.57	0.93	0.85	0.84	0.84	28.7	58.5	85.2	
SIUE	3,211	383,108	839,066	1,160,183	1,398,011		119.31	261.31	361.32	435.38	0.98	0.96	0.90	0.92	27.4	60.0	83.0	
UIC	13,430	1,290,828	3,028,967	4,109,766	4,565,600		96.12	225.54	306.01	339.96	0.79	0.83	0.76	0.72	28.3	66.3	90.0	
UIS	4,341	581,224	1,189,366	2,186,112	2,502,871		133.89	273.98	503.60	576.57	1.10	1.01	1.26	1.22	23.2	47.5	87.3	
UIUC	9,276	869,699	2,966,925	3,886,901	4,875,490		93.76	319.85	419.03	525.60	0.77	1.17	1.05	1.11	17.8	60.9	79.7	
WIU	3	211	376	646	733		70.33	125.33	215.33	244.33	0.58	0.46	0.54	0.52	28.8	51.3	88.1	
Total	43,473	5,315,260	11,849,280	17,424,768	20,574,904	Average	122.27	272.57	400.82	473.28								
Graduate II																		
NIU	46	21,044	32,354	48,190	54,897		457.48	703.35	1,047.61	1,193.41	1.69	0.97	1.09	1.05	38.3	58.9	87.8	
SIUC	43	11,853	29,926	40,362	47,454		275.65	695.95	938.65	1,103.58	1.02	0.96	0.97	0.97	25.0	63.1	85.1	
SIUE	174	18,895	37,930	53,315	64,245		108.59	217.99	306.41	369.22	0.40	0.30	0.32	0.33	29.4	59.0	83.0	
UIC	293	135,690	338,290	419,504	466,033		463.11	1,154.57	1,431.75	1,590.56	1.71	1.59	1.48	1.40	29.1	72.6	90.0	
UIS	254	50,545	103,768	174,439	199,715		199.00	408.54	686.77	786.28	0.73	0.56	0.71	0.69	25.3	52.0	87.3	
UIUC	408	91,982	342,695	439,587	551,391		225.45	839.94	1,077.42	1,351.45	0.83	1.16	1.12	1.19	16.7	62.2	79.7	
Total	1,218	330,009	884,963	1,175,397	1,383,735	Average	270.94	726.57	965.02	1,136.07								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																	
CSU	1,410	302,399	505,056	860,477	1,148,833	214.47	358.20	610.27	814.78	1.94	1.48	1.68	1.89	26.3	44.0	74.9	
GSU	7,665	1,180,067	1,723,216	2,911,079	3,332,784	153.96	224.82	379.79	434.81	1.39	0.93	1.04	1.01	35.4	51.7	87.3	
ISU	4,910	597,314	1,330,322	2,094,606	2,530,070	121.65	270.94	426.60	515.29	1.10	1.12	1.17	1.20	23.6	52.6	82.8	
NEIU	10,685	973,717	1,967,318	3,330,657	3,945,384	91.13	184.12	311.71	369.25	0.82	0.76	0.86	0.86	24.7	49.9	84.4	
NIU	2,912	484,474	826,493	1,338,683	1,524,999	166.37	283.82	459.71	523.69	1.51	1.17	1.26	1.21	31.8	54.2	87.8	
SIUC	6,496	547,959	1,106,414	1,677,461	1,967,799	84.35	170.32	258.23	302.92	0.76	0.71	0.71	0.70	27.8	56.2	85.2	
SIUE	6,066	574,288	1,333,547	1,872,862	2,256,785	94.67	219.84	308.75	372.04	0.86	0.91	0.85	0.86	25.4	59.1	83.0	
UIC	13,723	1,426,518	3,367,257	4,529,270	5,031,633	103.95	245.37	330.05	366.66	0.94	1.02	0.91	0.85	28.4	66.9	90.0	
UIS	6,692	850,871	1,725,173	3,222,591	3,689,532	127.15	257.80	481.56	551.33	1.15	1.07	1.32	1.28	23.1	46.8	87.3	
UIUC	16,162	1,631,668	4,962,063	6,509,843	8,165,547	100.96	307.02	402.79	505.23	0.91	1.27	1.11	1.17	20.0	60.8	79.7	
WIU	3,415	286,433	511,060	839,596	952,763	83.87	149.65	245.86	278.99	0.76	0.62	0.68	0.65	30.1	53.6	88.1	
Total	80,136	8,855,708	19,357,919	29,187,125	34,546,129	Average	110.51	241.56	364.22	431.09							

2017-2018 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		
		Instruction		Subtotal Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept Less Phys. Plant	Dept Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Instr Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	582	67,597	112,101	215,323	287,480		116.15	192.61	369.97	493.95	1.70	1.49	1.83	2.06	23.5	39.0	74.9
EIU	1,761	143,507	192,263	363,136	420,599		81.49	109.18	206.21	238.84	1.19	0.85	1.02	1.00	34.1	45.7	86.3
GSU	87	13,448	19,638	33,175	37,981		154.57	225.72	381.32	436.56	2.27	1.75	1.88	1.82	35.4	51.7	87.3
ISU	8,962	375,538	901,527	1,484,704	1,793,371		41.90	100.59	165.67	200.11	0.61	0.78	0.82	0.84	20.9	50.3	82.8
NEIU	2,073	168,513	329,334	575,369	681,562		81.29	158.87	277.55	328.78	1.19	1.23	1.37	1.37	24.7	48.3	84.4
NIU	3,732	279,179	747,320	1,278,551	1,456,498		74.81	200.25	342.59	390.27	1.10	1.55	1.69	1.63	19.2	51.3	87.8
SIUC	2,973	249,059	410,093	644,942	757,225		83.77	137.94	216.93	254.70	1.23	1.07	1.07	1.06	32.9	54.2	85.2
SIUE	4,644	174,017	397,207	643,316	775,191		37.47	85.53	138.53	166.92	0.55	0.66	0.68	0.70	22.4	51.2	83.0
UIC	10,134	990,792	1,364,574	1,985,113	2,205,292		97.77	134.65	195.89	217.61	1.43	1.04	0.97	0.91	44.9	61.9	90.0
UIS	509	64,149	93,710	194,052	222,169		126.03	184.11	381.24	436.48	1.85	1.43	1.88	1.82	28.9	42.2	87.3
UIUC	13,575	812,214	1,809,677	2,482,635	3,114,065		59.83	133.31	182.88	229.40	0.88	1.03	0.90	0.96	26.1	58.1	79.7
WIU	4,232	295,853	502,804	876,168	994,266		69.91	118.81	207.03	234.94	1.02	0.92	1.02	0.98	29.8	50.6	88.1
Total	53,264	3,633,866	6,880,248	10,776,484	12,745,699	Average	68.22	129.17	202.32	239.29							
Upper Division																	
CSU	2,081	249,107	416,260	792,325	1,057,843		119.71	200.03	380.74	508.33	1.30	1.20	1.48	1.67	23.5	39.3	74.9
EIU	4,346	487,007	613,016	1,072,004	1,241,641		112.06	141.05	246.66	285.70	1.21	0.85	0.96	0.94	39.2	49.4	86.3
GSU	518	79,740	116,441	196,707	225,203		153.94	224.79	379.74	434.75	1.67	1.35	1.47	1.43	35.4	51.7	87.3
ISU	9,101	763,261	1,473,944	2,363,129	2,854,419		83.87	161.95	259.66	313.64	0.91	0.97	1.01	1.03	26.7	51.6	82.8
NEIU	4,125	377,939	760,044	1,286,563	1,524,019		91.62	184.25	311.89	369.46	0.99	1.11	1.21	1.21	24.8	49.9	84.4
NIU	7,920	329,063	1,198,855	2,170,855	2,472,992		41.55	151.37	274.10	312.25	0.45	0.91	1.06	1.02	13.3	48.5	87.8
SIUC	5,912	713,205	1,027,987	1,556,592	1,827,593		120.64	173.88	263.29	309.13	1.31	1.05	1.02	1.01	39.0	56.2	85.2
SIUE	7,559	421,997	817,221	1,263,481	1,522,486		55.83	108.11	167.15	201.41	0.60	0.65	0.65	0.66	27.7	53.7	83.0
UIC	10,646	1,559,906	2,102,247	2,895,730	3,216,909		146.53	197.47	272.00	302.17	1.59	1.19	1.05	0.99	48.5	65.3	90.0
UIS	801	105,297	159,124	321,241	367,788		131.46	198.66	401.05	459.16	1.42	1.20	1.55	1.51	28.6	43.3	87.3
UIUC	13,449	919,933	2,184,088	2,954,828	3,706,354		68.40	162.40	219.71	275.59	0.74	0.98	0.85	0.90	24.8	58.9	79.7
WIU	4,771	571,717	971,635	1,497,282	1,699,098		119.83	203.65	313.83	356.13	1.30	1.23	1.22	1.17	33.6	57.2	88.1
Total	71,229	6,578,172	11,840,862	18,370,737	21,716,345	Average	92.35	166.24	257.91	304.88							

2017-2018 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		
		Instruction					Subtotal			Instruction	Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	24	2,805	4,660		8,933	11,927	116.88	194.17	372.21	496.96	0.57	0.51	0.69	0.78	23.5	39.1	74.9	
EIU	6	1,286	7,358		9,745	11,287	214.33	1,226.33	1,624.17	1,881.17	1.04	3.20	3.00	2.95	11.4	65.2	86.3	
ISU	694	79,842	131,807		209,935	253,580	115.05	189.92	302.50	365.39	0.56	0.50	0.56	0.57	31.5	52.0	82.8	
NEIU	21	3,797	9,173		13,723	16,256	180.81	436.81	653.48	774.10	0.88	1.14	1.21	1.21	23.4	56.4	84.4	
NIU	608	45,722	124,712		212,447	242,015	75.20	205.12	349.42	398.05	0.37	0.54	0.65	0.62	18.9	51.5	87.8	
SIUC	221	106,936	174,446		233,632	274,307	483.87	789.35	1,057.16	1,241.21	2.36	2.06	1.95	1.94	39.0	63.6	85.2	
SIUE	329	97,516	208,158		273,735	329,848	296.40	632.70	832.02	1,002.58	1.44	1.65	1.54	1.57	29.6	63.1	83.0	
UIC	205	69,293	85,539		110,359	122,600	338.01	417.26	538.34	598.05	1.65	1.09	0.99	0.94	56.5	69.8	90.0	
UIS	14	1,888	2,850		5,708	6,535	134.86	203.57	407.71	466.79	0.66	0.53	0.75	0.73	28.9	43.6	87.3	
UIUC	229	49,486	118,374		153,087	192,023	216.10	516.92	668.50	838.53	1.05	1.35	1.24	1.31	25.8	61.6	79.7	
WIU	259	77,661	131,984		181,021	205,420	299.85	509.59	698.92	793.13	1.46	1.33	1.29	1.24	37.8	64.3	88.1	
Total	2,610	536,232	999,061		1,412,325	1,665,798	Average	205.45	382.78	541.12	638.24							
Graduate II																		
ISU	3	462	728		1,149	1,388	154.00	242.67	383.00	462.67	0.51	0.43	0.53	0.53	33.3	52.4	82.8	
NIU	18	1,197	3,370		5,838	6,651	66.50	187.22	324.33	369.50	0.22	0.33	0.45	0.43	18.0	50.7	87.8	
SIUC	570	291,563	446,799		598,541	702,746	511.51	783.86	1,050.07	1,232.89	1.69	1.40	1.44	1.42	41.5	63.6	85.2	
UIC	2,303	751,290	900,944		1,167,064	1,296,509	326.22	391.20	506.76	562.97	1.08	0.70	0.70	0.65	57.9	69.5	90.0	
UIUC	1,967	426,022	1,375,011		1,768,435	2,218,216	216.58	699.04	899.05	1,127.72	0.72	1.25	1.23	1.30	19.2	62.0	79.7	
Total	4,861	1,470,534	2,726,852		3,541,027	4,225,510	Average	302.52	560.97	728.46	869.27							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total			
		Direct Salary	Subtotal and College	Dept Less Phys. Plant	Total Instruction	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																	
CSU	2,687	319,509	533,021	1,016,581	1,357,250		118.91	198.37	378.33	505.12	1.28	1.17	1.46	1.65	23.5	39.3	74.9
EIU	6,113	631,800	812,637	1,444,885	1,673,527		103.35	132.94	236.36	273.77	1.12	0.78	0.91	0.90	37.8	48.6	86.3
GSU	605	93,188	136,079	229,882	263,184		154.03	224.92	379.97	435.01	1.66	1.32	1.47	1.42	35.4	51.7	87.3
ISU	18,760	1,219,103	2,508,006	4,058,917	4,902,758		64.98	133.69	216.36	261.34	0.70	0.79	0.84	0.85	24.9	51.2	82.8
NEIU	6,219	550,249	1,098,551	1,875,655	2,221,837		88.48	176.64	301.60	357.27	0.96	1.04	1.17	1.17	24.8	49.4	84.4
NIU	12,278	655,161	2,074,257	3,667,691	4,178,156		53.36	168.94	298.72	340.30	0.58	0.99	1.16	1.11	15.7	49.6	87.8
SIUC	9,676	1,360,763	2,059,325	3,033,707	3,561,871		140.63	212.83	313.53	368.11	1.52	1.25	1.21	1.20	38.2	57.8	85.2
SIUE	12,532	693,530	1,422,586	2,180,532	2,627,525		55.34	113.52	174.00	209.67	0.60	0.67	0.67	0.69	26.4	54.1	83.0
UIC	23,288	3,371,281	4,453,304	6,158,266	6,841,310		144.76	191.23	264.44	293.77	1.56	1.12	1.02	0.96	49.3	65.1	90.0
UIS	1,324	171,334	255,684	521,001	596,492		129.41	193.11	393.51	450.52	1.40	1.14	1.52	1.47	28.7	42.9	87.3
UIUC	29,220	2,207,655	5,487,150	7,358,985	9,230,658		75.55	187.79	251.85	315.90	0.82	1.10	0.97	1.03	23.9	59.4	79.7
WIU	9,262	945,231	1,606,423	2,554,471	2,898,784		102.05	173.44	275.80	312.98	1.10	1.02	1.07	1.02	32.6	55.4	88.1
Total	131,964	12,218,804	22,447,023	34,100,573	40,353,352	Average	92.59	170.10	258.41	305.79							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Dept and College	Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.
Lower Division																	
CSU	132	8,660	12,995	30,801	41,123		65.61	98.45	233.34	311.54	1.19	0.79	1.22	1.37	21.1	31.6	74.9
EIU	852	127,408	224,344	342,365	396,542		149.54	263.31	401.84	465.42	2.70	2.10	2.10	2.04	32.1	56.6	86.3
GSU	33	5,080	7,418	12,532	14,348		153.94	224.79	379.76	434.79	2.78	1.80	1.98	1.91	35.4	51.7	87.3
ISU	7,493	221,485	847,293	1,384,620	1,672,480		29.56	113.08	184.79	223.21	0.53	0.90	0.96	0.98	13.2	50.7	82.8
NEIU	1,023	62,224	136,397	248,597	294,480		60.83	133.33	243.01	287.86	1.10	1.06	1.27	1.26	21.1	46.3	84.4
NIU	2,292	234,542	1,164,917	1,774,523	2,021,499		102.33	508.25	774.22	881.98	1.85	4.06	4.04	3.87	11.6	57.6	87.8
SIUC	1,020	58,567	196,795	293,551	344,658		57.42	192.94	287.80	337.90	1.04	1.54	1.50	1.48	17.0	57.1	85.2
SIUE	4,292	164,277	419,077	660,446	795,833		38.28	97.64	153.88	185.42	0.69	0.78	0.80	0.81	20.6	52.7	83.0
UIC	7,741	358,465	809,464	1,234,163	1,371,050		46.31	104.57	159.43	177.12	0.84	0.84	0.83	0.78	26.1	59.0	90.0
UIS	614	84,248	113,091	234,150	268,077		137.21	184.19	381.35	436.61	2.48	1.47	1.99	1.92	31.4	42.2	87.3
UIUC	23,497	1,357,211	2,209,370	3,128,746	3,924,507		57.76	94.03	133.16	167.02	1.04	0.75	0.70	0.73	34.6	56.3	79.7
WIU	2,014	138,167	245,735	425,088	482,385		68.60	122.01	211.07	239.52	1.24	0.97	1.10	1.05	28.6	50.9	88.1
Total	51,003	2,820,334	6,386,896	9,769,582	11,626,982	Average	55.30	125.23	191.55	227.97							
Upper Division																	
CSU	291	19,088	28,644	67,892	90,643		65.59	98.43	233.31	311.49	0.70	0.46	0.76	0.85	21.1	31.6	74.9
EIU	1,377	292,784	406,666	609,277	705,692		212.62	295.33	442.47	512.49	2.26	1.39	1.43	1.40	41.5	57.6	86.3
GSU	197	30,329	44,288	74,817	85,655		153.95	224.81	379.78	434.80	1.64	1.06	1.23	1.19	35.4	51.7	87.3
ISU	3,819	340,523	782,216	1,242,397	1,500,689		89.17	204.82	325.32	392.95	0.95	0.97	1.05	1.07	22.7	52.1	82.8
NEIU	2,058	193,787	424,208	702,773	832,481		94.16	206.13	341.48	404.51	1.00	0.97	1.11	1.11	23.3	51.0	84.4
NIU	3,977	239,520	1,780,013	2,740,922	3,122,400		60.23	447.58	689.19	785.11	0.64	2.11	2.23	2.15	7.7	57.0	87.8
SIUC	2,757	237,336	630,218	920,197	1,080,403		86.08	228.59	333.77	391.88	0.92	1.08	1.08	1.07	22.0	58.3	85.2
SIUE	2,687	189,631	419,421	612,530	738,094		70.57	156.09	227.96	274.69	0.75	0.74	0.74	0.75	25.7	56.8	83.0
UIC	9,667	845,026	1,736,455	2,420,452	2,688,916		87.41	179.63	250.38	278.15	0.93	0.85	0.81	0.76	31.4	64.6	90.0
UIS	931	114,283	153,341	330,348	378,214		122.75	164.71	354.83	406.24	1.31	0.78	1.15	1.11	30.2	40.5	87.3
UIUC	19,556	1,834,800	3,529,392	4,744,131	5,950,746		93.82	180.48	242.59	304.29	1.00	0.85	0.79	0.83	30.8	59.3	79.7
WIU	2,677	364,964	649,102	970,929	1,101,799		136.33	242.47	362.69	411.58	1.45	1.15	1.17	1.13	33.1	58.9	88.1
Total	49,994	4,702,071	10,583,964	15,436,665	18,275,732	Average	94.05	211.70	308.77	365.56							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	9	589	884	2,096	2,799		65.44	98.22	232.89	311.00	0.41	0.28	0.49	0.54	21.0	31.6	74.9	
EIU	273	171,020	235,619	317,510	367,754		626.45	863.07	1,163.04	1,347.08	3.97	2.42	2.43	2.34	46.5	64.1	86.3	
ISU	604	90,941	175,726	276,165	333,579		150.56	290.94	457.23	552.28	0.95	0.82	0.95	0.96	27.3	52.7	82.8	
NEIU	12	1,576	3,137	4,994	5,916		131.33	261.42	416.17	493.00	0.83	0.73	0.87	0.86	26.6	53.0	84.4	
NIU	133	12,020	65,307	99,762	113,647		90.38	491.03	750.09	854.49	0.57	1.38	1.57	1.48	10.6	57.5	87.8	
SIUC	230	61,059	157,535	212,109	249,037		265.47	684.93	922.21	1,082.77	1.68	1.92	1.93	1.88	24.5	63.3	85.2	
SIUE	372	68,722	150,730	202,245	243,704		184.74	405.19	543.67	655.12	1.17	1.14	1.14	1.14	28.2	61.8	83.0	
UIC	1,212	236,803	462,157	599,671	666,183		195.38	381.32	494.78	549.66	1.24	1.07	1.03	0.95	35.5	69.4	90.0	
UIS	171	15,135	18,664	47,741	54,658		88.51	109.15	279.19	319.64	0.56	0.31	0.58	0.55	27.7	34.1	87.3	
UIUC	7,510	800,804	2,225,429	2,923,286	3,666,790		106.63	296.33	389.25	488.25	0.68	0.83	0.81	0.85	21.8	60.7	79.7	
WIU	1,403	423,119	752,533	1,027,887	1,166,434		301.58	536.37	732.64	831.39	1.91	1.51	1.53	1.44	36.3	64.5	88.1	
Total	11,929	1,881,788	4,247,721	5,713,466	6,870,501	Average	157.75	356.08	478.96	575.95								
Graduate II																		
NIU	363	103,472	280,079	414,991	472,749		285.05	771.57	1,143.23	1,302.34	1.13	1.22	1.38	1.29	21.9	59.2	87.8	
SIUC	500	116,546	328,765	443,440	520,643		233.09	657.53	886.88	1,041.29	0.92	1.04	1.07	1.03	22.4	63.1	85.2	
SIUE	6	614	1,252	1,767	2,129		102.33	208.67	294.50	354.83	0.41	0.33	0.36	0.35	28.8	58.8	83.0	
UIC	1,533	181,548	344,477	467,578	519,439		118.43	224.71	305.01	338.84	0.47	0.36	0.37	0.33	35.0	66.3	90.0	
UIUC	2,920	942,074	2,403,847	3,084,320	3,868,781		322.63	823.24	1,056.27	1,324.93	1.28	1.30	1.27	1.31	24.4	62.1	79.7	
Total	5,322	1,344,254	3,358,420	4,412,096	5,383,741	Average	252.58	631.04	829.03	1,011.60								

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37 Economics

Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost			
		Instruction					Subtotal			Instruction	Subtot	Instr	Total	Subtot		Instr	Subtot		Instr
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College
Total All Levels																			
CSU	432	28,337	42,523	100,789		134,565	65.59	98.43	233.31	311.49	0.72	0.47	0.78	0.87	21.1	31.6	74.9		
EIU	2,502	591,212	866,629	1,269,152		1,469,988	236.30	346.37	507.25	587.53	2.60	1.67	1.70	1.65	40.2	59.0	86.3		
GSU	230	35,409	51,706	87,349		100,003	153.95	224.81	379.78	434.80	1.69	1.08	1.27	1.22	35.4	51.7	87.3		
ISU	11,916	652,949	1,805,235	2,903,182		3,506,748	54.80	151.50	243.64	294.29	0.60	0.73	0.82	0.83	18.6	51.5	82.8		
NEIU	3,093	257,587	563,742	956,364		1,132,877	83.28	182.26	309.20	366.27	0.92	0.88	1.03	1.03	22.7	49.8	84.4		
NIU	6,765	589,554	3,290,316	5,030,198		5,730,295	87.15	486.37	743.56	847.05	0.96	2.34	2.49	2.38	10.3	57.4	87.8		
SIUC	4,507	473,508	1,313,313	1,869,297		2,194,741	105.06	291.39	414.75	486.96	1.16	1.40	1.39	1.37	21.6	59.8	85.2		
SIUE	7,357	423,244	990,480	1,476,988		1,779,760	57.53	134.63	200.76	241.91	0.63	0.65	0.67	0.68	23.8	55.7	83.0		
UIC	20,153	1,621,842	3,352,553	4,721,864		5,245,588	80.48	166.36	234.30	260.29	0.89	0.80	0.78	0.73	30.9	63.9	90.0		
UIS	1,716	213,666	285,096	612,239		700,949	124.51	166.14	356.78	408.48	1.37	0.80	1.19	1.15	30.5	40.7	87.3		
UIUC	53,483	4,934,889	10,368,038	13,880,483		17,410,824	92.27	193.86	259.53	325.54	1.02	0.93	0.87	0.91	28.3	59.5	79.7		
WIU	6,094	926,250	1,647,370	2,423,904		2,750,618	151.99	270.33	397.75	451.36	1.67	1.30	1.33	1.27	33.7	59.9	88.1		
Total	118,248	10,748,447	24,577,001	35,331,809		42,156,956	Average	90.90	207.84	298.79	356.51								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot	Instr		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	90	19,092	31,297	53,560	71,508		212.13	347.74	595.11	794.53	3.66	2.71	2.95	3.29	26.7	43.8	74.9	
EIU	1,193	71,130	109,896	220,176	255,017		59.62	92.12	184.56	213.76	1.03	0.72	0.91	0.89	27.9	43.1	86.3	
ISU	6,080	162,740	453,402	764,907	923,930		26.77	74.57	125.81	151.96	0.46	0.58	0.62	0.63	17.6	49.1	82.8	
NEIU	333	27,379	59,821	101,784	120,570		82.22	179.64	305.66	362.07	1.42	1.40	1.51	1.50	22.7	49.6	84.4	
NIU	997	68,823	102,778	205,816	234,461		69.03	103.09	206.44	235.17	1.19	0.80	1.02	0.97	29.4	43.8	87.8	
SIUC	1,212	38,106	148,390	238,683	280,238		31.44	122.43	196.93	231.22	0.54	0.96	0.98	0.96	13.6	53.0	85.2	
SIUE	2,694	154,107	361,125	538,856	649,317		57.20	134.05	200.02	241.02	0.99	1.05	0.99	1.00	23.7	55.6	83.0	
UIUC	2,060	232,305	507,620	671,700	842,539		112.77	246.42	326.07	409.00	1.95	1.92	1.62	1.69	27.6	60.2	79.7	
WIU	1,895	185,253	346,387	544,939	618,390		97.76	182.79	287.57	326.33	1.69	1.43	1.43	1.35	30.0	56.0	88.1	
Total	16,554	958,935	2,120,716	3,340,421	3,995,970	Average	57.93	128.11	201.79	241.39								
Upper Division																		
CSU	358	75,948	124,499	213,056	284,454		212.15	347.76	595.13	794.56	2.56	2.08	2.31	2.57	26.7	43.8	74.9	
EIU	1,232	159,570	239,473	387,271	448,554		129.52	194.38	314.34	364.09	1.56	1.16	1.22	1.18	35.6	53.4	86.3	
ISU	3,864	155,100	369,952	611,423	738,537		40.14	95.74	158.24	191.13	0.48	0.57	0.61	0.62	21.0	50.1	82.8	
NEIU	1,293	126,129	296,813	482,515	571,571		97.55	229.55	373.17	442.05	1.18	1.37	1.45	1.43	22.1	51.9	84.4	
NIU	3,607	89,193	141,550	421,892	480,610		24.73	39.24	116.96	133.24	0.30	0.23	0.45	0.43	18.6	29.5	87.8	
SIUC	2,637	180,338	339,194	540,382	634,462		68.39	128.63	204.92	240.60	0.83	0.77	0.80	0.78	28.4	53.5	85.2	
SIUE	4,184	311,932	750,572	1,077,321	1,298,164		74.55	179.39	257.49	310.27	0.90	1.07	1.00	1.00	24.0	57.8	83.0	
UIUC	3,407	484,355	985,184	1,295,282	1,624,722		142.16	289.16	380.18	476.88	1.72	1.73	1.48	1.54	29.8	60.6	79.7	
WIU	2,274	310,193	579,999	860,783	976,807		136.41	255.06	378.53	429.55	1.65	1.52	1.47	1.39	31.8	59.4	88.1	
Total	22,856	1,892,758	3,827,236	5,889,925	7,057,881	Average	82.81	167.45	257.70	308.80								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal, Dept and College			Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	316	67,034	109,886	188,050	251,067		212.13	347.74	595.09	794.52	1.01	0.85	1.02	1.14	26.7	43.8	74.9	
EIU	163	74,467	108,469	148,693	172,222		456.85	665.45	912.23	1,056.58	2.17	1.63	1.57	1.51	43.2	63.0	86.3	
ISU	125	10,770	19,996	32,077	38,746		86.16	159.97	256.62	309.97	0.41	0.39	0.44	0.44	27.8	51.6	82.8	
NEIU	225	27,741	72,375	112,001	132,673		123.29	321.67	497.78	589.66	0.59	0.79	0.86	0.84	20.9	54.6	84.4	
NIU	332	24,533	36,553	71,798	81,791		73.89	110.10	216.26	246.36	0.35	0.27	0.37	0.35	30.0	44.7	87.8	
SIUC	427	102,907	193,124	265,759	312,027		241.00	452.28	622.39	730.74	1.15	1.10	1.07	1.04	33.0	61.9	85.2	
SIUE	311	68,965	173,961	229,835	276,950		221.75	559.36	739.02	890.51	1.05	1.37	1.27	1.27	24.9	62.8	83.0	
UIUC	424	99,251	219,433	283,772	355,946		234.08	517.53	669.27	839.50	1.11	1.26	1.15	1.20	27.9	61.6	79.7	
WIU	432	103,956	194,377	269,502	305,828		240.64	449.95	623.85	707.94	1.14	1.10	1.07	1.01	34.0	63.6	88.1	
Total	2,755	579,624	1,128,174	1,601,487	1,927,250	Average	210.39	409.50	581.30	699.55								
Graduate II																		
ISU	4	202	415	683	825		50.50	103.75	170.75	206.25	0.22	0.16	0.20	0.20	24.5	50.3	82.8	
NIU	180	7,033	10,785	26,268	29,924		39.07	59.92	145.93	166.24	0.17	0.09	0.17	0.16	23.5	36.0	87.8	
SIUC	172	25,258	53,718	75,997	89,228		146.85	312.31	441.84	518.77	0.64	0.49	0.53	0.50	28.3	60.2	85.2	
UIUC	585	182,052	535,791	686,531	861,142		311.20	915.88	1,173.56	1,472.04	1.36	1.43	1.40	1.41	21.1	62.2	79.7	
Total	941	214,545	600,709	789,479	981,119	Average	228.00	638.37	838.98	1,042.63								
Total All Levels																		
CSU	764	162,074	265,682	454,666	607,029		212.14	347.75	595.11	794.54	2.51	1.95	2.21	2.45	26.7	43.8	74.9	
EIU	2,588	305,167	457,838	756,140	875,793		117.92	176.91	292.17	338.41	1.39	0.99	1.08	1.04	34.8	52.3	86.3	
ISU	10,073	328,812	843,765	1,409,090	1,702,038		32.64	83.77	139.89	168.97	0.39	0.47	0.52	0.52	19.3	49.6	82.8	
NEIU	1,851	181,249	429,009	696,300	824,814		97.92	231.77	376.18	445.60	1.16	1.30	1.40	1.38	22.0	52.0	84.4	
NIU	5,116	189,582	291,666	725,774	826,786		37.06	57.01	141.86	161.61	0.44	0.32	0.53	0.50	22.9	35.3	87.8	
SIUC	4,448	346,609	734,426	1,120,821	1,315,955		77.92	165.11	251.98	295.85	0.92	0.93	0.93	0.91	26.3	55.8	85.2	
SIUE	7,189	535,004	1,285,658	1,846,012	2,224,431		74.42	178.84	256.78	309.42	0.88	1.00	0.95	0.96	24.1	57.8	83.0	
UIUC	6,476	997,963	2,248,028	2,937,285	3,684,349		154.10	347.13	453.56	568.92	1.82	1.95	1.68	1.76	27.1	61.0	79.7	
WIU	4,601	599,402	1,120,763	1,675,224	1,901,025		130.28	243.59	364.10	413.18	1.54	1.37	1.35	1.28	31.5	59.0	88.1	
Total	43,106	3,645,862	7,676,835	11,621,312	13,962,220	Average	84.58	178.09	269.60	323.90								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	219	50,292	83,924	141,602	189,054		229.64	383.21	646.58	863.26	2.26	1.83	2.10	2.36	26.6	44.4	74.9	
EIU	1,093	192,405	291,930	444,446	514,777		176.03	267.09	406.63	470.98	1.73	1.28	1.32	1.28	37.4	56.7	86.3	
GSU	44	6,848	9,999	16,892	19,339		155.64	227.25	383.91	439.52	1.53	1.09	1.24	1.20	35.4	51.7	87.3	
ISU	8,994	627,005	1,297,463	2,091,560	2,526,391		69.71	144.26	232.55	280.90	0.69	0.69	0.75	0.77	24.8	51.4	82.8	
NEIU	1,182	121,893	250,512	412,928	489,141		103.12	211.94	349.35	413.82	1.02	1.01	1.13	1.13	24.9	51.2	84.4	
NIU	1,905	300,727	605,478	966,555	1,101,079		157.86	317.84	507.38	577.99	1.55	1.52	1.65	1.58	27.3	55.0	87.8	
SIUC	1,668	74,496	235,784	369,129	433,394		44.66	141.36	221.30	259.83	0.44	0.68	0.72	0.71	17.2	54.4	85.2	
SIUE	3,446	217,618	546,099	795,950	959,115		63.15	158.47	230.98	278.33	0.62	0.76	0.75	0.76	22.7	56.9	83.0	
UIC	6,197	762,996	1,178,536	1,630,855	1,811,741		123.12	190.18	263.17	292.36	1.21	0.91	0.85	0.80	42.1	65.0	90.0	
UIS	502	89,769	167,379	293,425	335,941		178.82	333.42	584.51	669.21	1.76	1.59	1.90	1.83	26.7	49.8	87.3	
UIUC	6,015	746,080	1,886,517	2,473,135	3,102,148		124.04	313.64	411.16	515.74	1.22	1.50	1.33	1.41	24.1	60.8	79.7	
WIU	1,693	156,439	341,271	526,889	597,908		92.40	201.58	311.22	353.16	0.91	0.96	1.01	0.96	26.2	57.1	88.1	
Total	32,958	3,346,568	6,894,892	10,163,366	12,080,028	Average	101.54	209.20	308.37	366.53								
Upper Division																		
CSU	676	160,664	263,521	443,567	592,212		237.67	389.82	656.16	876.05	1.95	1.62	1.83	2.07	27.1	44.5	74.9	
EIU	2,468	611,443	904,995	1,315,546	1,523,723		247.75	366.69	533.04	617.39	2.04	1.52	1.49	1.46	40.1	59.4	86.3	
GSU	264	40,602	59,290	100,160	114,669		153.80	224.58	379.39	434.35	1.26	0.93	1.06	1.02	35.4	51.7	87.3	
ISU	5,673	513,265	981,060	1,568,450	1,894,528		90.48	172.93	276.48	333.96	0.74	0.72	0.77	0.79	27.1	51.8	82.8	
NEIU	2,324	277,776	580,273	930,556	1,102,305		119.52	249.69	400.41	474.31	0.98	1.04	1.12	1.12	25.2	52.6	84.4	
NIU	4,487	299,188	836,521	1,450,342	1,652,198		66.68	186.43	323.23	368.22	0.55	0.77	0.90	0.87	18.1	50.6	87.8	
SIUC	4,104	385,574	783,314	1,170,244	1,373,982		93.95	190.87	285.15	334.79	0.77	0.79	0.80	0.79	28.1	57.0	85.2	
SIUE	3,728	305,640	552,461	812,508	979,067		81.98	148.19	217.95	262.63	0.67	0.61	0.61	0.62	31.2	56.4	83.0	
UIC	6,777	916,732	1,369,976	1,881,807	2,090,527		135.27	202.15	277.68	308.47	1.11	0.84	0.78	0.73	43.9	65.5	90.0	
UIS	1,730	291,643	571,943	1,004,565	1,150,123		168.58	330.60	580.67	664.81	1.39	1.37	1.62	1.57	25.4	49.7	87.3	
UIUC	6,112	823,157	2,211,489	2,885,893	3,619,887		134.68	361.83	472.17	592.26	1.11	1.50	1.32	1.40	22.7	61.1	79.7	
WIU	1,678	243,701	531,630	765,638	868,837		145.23	316.82	456.28	517.78	1.19	1.31	1.27	1.22	28.0	61.2	88.1	
Total	40,021	4,869,385	9,646,473	14,329,276	16,962,058	Average	121.67	241.04	358.04	423.83								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	87	20,717	33,946	57,131	76,276		238.13	390.18	656.68	876.74	1.00	0.88	1.03	1.18	27.2	44.5	74.9	
EIU	387	155,592	218,024	302,890	350,820		402.05	563.37	782.66	906.51	1.70	1.27	1.23	1.22	44.4	62.1	86.3	
ISU	538	68,656	107,619	171,078	206,645		127.61	200.04	317.99	384.10	0.54	0.45	0.50	0.52	33.2	52.1	82.8	
NEIU	250	59,826	130,853	192,673	228,234		239.30	523.41	770.69	912.94	1.01	1.18	1.21	1.22	26.2	57.3	84.4	
NIU	271	49,505	95,825	151,079	172,106		182.68	353.60	557.49	635.08	0.77	0.80	0.88	0.85	28.8	55.7	87.8	
SIUC	217	64,390	165,793	222,270	260,967		296.73	764.02	1,024.29	1,202.61	1.25	1.73	1.61	1.61	24.7	63.5	85.2	
SIUE	234	77,811	163,279	213,978	257,842		332.53	697.77	914.44	1,101.89	1.40	1.58	1.44	1.48	30.2	63.3	83.0	
UIC	389	100,323	137,130	178,896	198,738		257.90	352.52	459.89	510.89	1.09	0.80	0.72	0.69	50.5	69.0	90.0	
UIS	464	79,192	146,486	260,021	297,697		170.67	315.70	560.39	641.59	0.72	0.71	0.88	0.86	26.6	49.2	87.3	
UIUC	239	34,279	106,204	137,821	172,874		143.43	444.37	576.66	723.32	0.60	1.00	0.91	0.97	19.8	61.4	79.7	
WIU	196	65,733	143,397	191,765	217,613		335.37	731.62	978.39	1,110.27	1.41	1.65	1.54	1.49	30.2	65.9	88.1	
Total	3,272	776,024	1,448,556	2,079,602	2,439,812	Average	237.17	442.71	635.58	745.66								
Graduate II																		
ISU	3	496	750	1,184	1,430		165.33	250.00	394.67	476.67	0.76	0.48	0.57	0.58	34.7	52.4	82.8	
NIU	284	60,476	112,810	175,688	200,140		212.94	397.22	618.62	704.72	0.98	0.76	0.90	0.86	30.2	56.4	87.8	
SIUC	271	85,564	232,191	310,004	363,976		315.73	856.79	1,143.93	1,343.08	1.45	1.63	1.66	1.64	23.5	63.8	85.2	
SIUE	39	9,674	21,638	28,600	34,462		248.05	554.82	733.33	883.64	1.14	1.05	1.06	1.08	28.1	62.8	83.0	
UIC	1,008	361,787	590,754	748,820	831,875		358.92	586.07	742.88	825.27	1.64	1.11	1.08	1.01	43.5	71.0	90.0	
UIUC	1,748	213,660	805,923	1,044,922	1,310,686		122.23	461.05	597.78	749.82	0.56	0.88	0.87	0.92	16.3	61.5	79.7	
Total	3,353	731,657	1,764,066	2,309,218	2,742,569	Average	218.21	526.12	688.70	817.94								

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																		
CSU	982	231,673	381,391	642,300		857,542	235.92	388.38	654.07	873.26	1.93	1.57	1.80	2.03	27.0	44.5	74.9	
EIU	3,948	959,440	1,414,949	2,062,882		2,389,320	243.02	358.40	522.51	605.20	1.99	1.44	1.44	1.41	40.2	59.2	86.3	
GSU	308	47,450	69,289	117,052		134,008	154.06	224.96	380.04	435.09	1.26	0.91	1.05	1.01	35.4	51.7	87.3	
ISU	15,208	1,209,422	2,386,892	3,832,272		4,628,994	79.53	156.95	251.99	304.38	0.65	0.63	0.69	0.71	26.1	51.6	82.8	
NEIU	3,756	459,495	961,638	1,536,157		1,819,680	122.34	256.03	408.99	484.47	1.00	1.03	1.13	1.13	25.3	52.8	84.4	
NIU	6,947	709,896	1,650,634	2,743,664		3,125,523	102.19	237.60	394.94	449.91	0.84	0.96	1.09	1.05	22.7	52.8	87.8	
SIUC	6,260	610,024	1,417,082	2,071,647		2,432,319	97.45	226.37	330.93	388.55	0.80	0.91	0.91	0.90	25.1	58.3	85.2	
SIUE	7,447	610,743	1,283,477	1,851,036		2,230,486	82.01	172.35	248.56	299.51	0.67	0.69	0.69	0.70	27.4	57.5	83.0	
UIC	14,371	2,141,838	3,276,396	4,440,378		4,932,881	149.04	227.99	308.98	343.25	1.22	0.92	0.85	0.80	43.4	66.4	90.0	
UIS	2,696	460,604	885,808	1,558,011		1,783,761	170.85	328.56	577.90	661.63	1.40	1.32	1.59	1.54	25.8	49.7	87.3	
UIUC	14,114	1,817,176	5,010,133	6,541,771		8,205,595	128.75	354.98	463.50	581.38	1.05	1.43	1.28	1.35	22.1	61.1	79.7	
WIU	3,567	465,873	1,016,298	1,484,292		1,684,358	130.61	284.92	416.12	472.21	1.07	1.15	1.15	1.10	27.7	60.3	88.1	
Total	79,604	9,723,634	19,753,987	28,881,462		34,224,467	Average	122.15	248.15	362.81	429.93							

2017-2018 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			
		Instruction		Subtotal, Dept and College		Total	Subtotal		Instruction		Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Less Phys. Plant	Dept	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	126	48,169	72,283	116,293	155,264		382.29	573.67	922.96	1,232.25	4.68	3.15	3.38	3.80	31.0	46.6	74.9	
EIU	986	85,573	174,427	288,075	333,661		86.79	176.90	292.17	338.40	1.06	0.97	1.07	1.04	25.6	52.3	86.3	
GSU	95	14,571	21,277	35,945	41,152		153.38	223.97	378.37	433.18	1.88	1.23	1.39	1.34	35.4	51.7	87.3	
ISU	7,613	294,343	841,555	1,377,221	1,663,543		38.66	110.54	180.90	218.51	0.47	0.61	0.66	0.67	17.7	50.6	82.8	
NEIU	810	90,768	188,167	305,286	361,632		112.06	232.30	376.90	446.46	1.37	1.28	1.38	1.38	25.1	52.0	84.4	
NIU	1,466	114,078	340,444	567,940	646,985		77.82	232.23	387.41	441.33	0.95	1.28	1.42	1.36	17.6	52.6	87.8	
SIUC	736	51,158	156,406	230,278	270,369		69.51	212.51	312.88	367.35	0.85	1.17	1.15	1.13	18.9	57.8	85.2	
SIUE	1,184	59,253	137,666	210,134	253,210		50.04	116.27	177.48	213.86	0.61	0.64	0.65	0.66	23.4	54.4	83.0	
UIC	2,469	337,054	592,057	798,208	886,741		136.51	239.80	323.29	359.15	1.67	1.32	1.18	1.11	38.0	66.8	90.0	
UIS	541	68,573	129,648	247,155	282,967		126.75	239.65	456.85	523.04	1.55	1.32	1.67	1.61	24.2	45.8	87.3	
UIUC	5,651	492,058	1,186,218	1,581,470	1,983,699		87.07	209.91	279.86	351.04	1.07	1.15	1.03	1.08	24.8	59.8	79.7	
WIU	1,678	252,187	412,234	615,350	698,292		150.29	245.67	366.72	416.15	1.84	1.35	1.34	1.28	36.1	59.0	88.1	
Total	23,355	1,907,785	4,252,382	6,373,355	7,577,515	Average	81.69	182.08	272.89	324.45								
Upper Division																		
CSU	366	139,919	209,962	337,800	451,000		382.29	573.67	922.95	1,232.24	3.43	2.48	2.67	3.00	31.0	46.6	74.9	
EIU	2,049	279,342	351,279	584,437	676,920		136.33	171.44	285.23	330.37	1.22	0.74	0.83	0.80	41.3	51.9	86.3	
GSU	561	86,396	126,161	213,127	244,001		154.00	224.89	379.91	434.94	1.38	0.97	1.10	1.06	35.4	51.7	87.3	
ISU	7,813	606,254	1,101,992	1,778,468	2,148,208		77.60	141.05	227.63	274.95	0.70	0.61	0.66	0.67	28.2	51.3	82.8	
NEIU	2,124	279,199	581,586	919,802	1,089,567		131.45	273.82	433.05	512.98	1.18	1.18	1.25	1.25	25.6	53.4	84.4	
NIU	5,069	271,223	999,572	1,714,905	1,953,583		53.51	197.19	338.31	385.40	0.48	0.85	0.98	0.94	13.9	51.2	87.8	
SIUC	2,876	414,511	871,567	1,236,994	1,453,294		144.13	303.05	430.11	505.32	1.29	1.31	1.24	1.23	28.5	60.0	85.1	
SIUE	2,550	176,652	387,659	568,148	684,614		69.28	152.02	222.80	268.48	0.62	0.66	0.64	0.65	25.8	56.6	83.0	
UIC	3,740	584,758	987,679	1,319,187	1,465,504		156.35	264.09	352.72	391.85	1.40	1.14	1.02	0.95	39.9	67.4	90.0	
UIS	1,498	196,887	396,263	735,104	841,618		131.43	264.53	490.72	561.83	1.18	1.14	1.42	1.37	23.4	47.1	87.3	
UIUC	7,665	898,464	2,295,327	3,013,959	3,780,525		117.22	299.46	393.21	493.22	1.05	1.29	1.14	1.20	23.8	60.7	79.7	
WIU	1,934	335,019	547,634	800,498	908,396		173.23	283.16	413.91	469.70	1.55	1.22	1.20	1.14	36.9	60.3	88.1	
Total	38,245	4,268,624	8,856,681	13,222,429	15,697,230	Average	111.61	231.58	345.73	410.44								

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
EIU	613	215,677	268,171	381,823		442,244	351.84	437.47	622.88	721.44	1.84	1.25	1.15	1.15	48.8	60.6	86.3	
GSU	250	38,489	56,204	94,948		108,702	153.96	224.82	379.79	434.81	0.80	0.64	0.70	0.69	35.4	51.7	87.3	
ISU	495	67,656	107,154	169,868		205,183	136.68	216.47	343.17	414.51	0.71	0.62	0.63	0.66	33.0	52.2	82.8	
NEIU	495	104,401	234,710	348,515		412,839	210.91	474.16	704.07	834.02	1.10	1.36	1.30	1.33	25.3	56.9	84.4	
NIU	228	40,193	85,301	133,668		152,272	176.29	374.13	586.26	667.86	0.92	1.07	1.08	1.06	26.4	56.0	87.8	
SIUC	430	109,069	264,029	358,429		421,662	253.65	614.02	833.56	980.61	1.32	1.76	1.54	1.56	25.9	62.6	85.0	
SIUE	34	6,087	20,417	26,886		32,397	179.03	600.50	790.76	952.85	0.94	1.72	1.46	1.52	18.8	63.0	83.0	
UIC	96	33,800	53,739	68,258		75,829	352.08	559.78	711.02	789.89	1.84	1.60	1.31	1.26	44.6	70.9	90.0	
UIS	1,404	144,230	308,062	602,755		690,092	102.73	219.42	429.31	491.52	0.54	0.63	0.79	0.78	20.9	44.6	87.3	
UIUC	67	6,393	15,905	21,082		26,444	95.42	237.39	314.66	394.69	0.50	0.68	0.58	0.63	24.2	60.1	79.7	
WIU	296	77,941	127,405	177,385		201,294	263.31	430.42	599.27	680.05	1.38	1.23	1.11	1.08	38.7	63.3	88.1	
Total	4,408	843,936	1,541,097	2,383,617		2,768,958	Average	191.46	349.61	540.75	628.17							
Graduate II																		
ISU	9	809	1,375	2,210		2,669	89.89	152.78	245.56	296.56	0.34	0.25	0.31	0.31	30.3	51.5	82.8	
NIU	374	103,678	194,322	295,495		336,622	277.21	519.58	790.09	900.06	1.06	0.86	0.99	0.94	30.8	57.7	87.8	
SIUC	169	52,599	143,586	191,537		224,818	311.24	849.62	1,133.36	1,330.28	1.19	1.41	1.42	1.39	23.4	63.9	85.2	
UIC	692	200,675	287,353	370,840		411,972	289.99	415.25	535.90	595.34	1.11	0.69	0.67	0.62	48.7	69.8	90.0	
UIS	4	302	679	1,446		1,656	75.50	169.75	361.50	414.00	0.29	0.28	0.45	0.43	18.2	41.0	87.3	
UIUC	994	226,838	722,483	928,646		1,164,836	228.21	726.84	934.25	1,171.87	0.87	1.21	1.17	1.23	19.5	62.0	79.7	
Total	2,242	584,901	1,349,798	1,790,174		2,142,573	Average	260.88	602.05	798.47	955.65							

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																	
CSU	492	188,088	282,245	454,093	606,264	382.29	573.67	922.95	1,232.24	3.43	2.45	2.65	2.98	31.0	46.6	74.9	
EIU	3,648	580,592	793,877	1,254,335	1,452,825	159.15	217.62	343.84	398.25	1.43	0.93	0.99	0.96	40.0	54.6	86.3	
GSU	906	139,456	203,642	344,020	393,855	153.92	224.77	379.71	434.72	1.38	0.96	1.09	1.05	35.4	51.7	87.3	
ISU	15,930	969,062	2,052,076	3,327,767	4,019,603	60.83	128.82	208.90	252.33	0.55	0.55	0.60	0.61	24.1	51.1	82.8	
NEIU	3,429	474,368	1,004,463	1,573,603	1,864,038	138.34	292.93	458.91	543.61	1.24	1.25	1.32	1.32	25.4	53.9	84.4	
NIU	7,137	529,172	1,619,639	2,712,008	3,089,462	74.14	226.94	379.99	432.88	0.67	0.97	1.09	1.05	17.1	52.4	87.8	
SIUC	4,211	627,337	1,435,588	2,017,238	2,370,143	148.98	340.91	479.04	562.85	1.34	1.45	1.38	1.36	26.5	60.6	85.1	
SIUE	3,768	241,992	545,742	805,168	970,221	64.22	144.84	213.69	257.49	0.58	0.62	0.61	0.62	24.9	56.2	83.0	
UIC	6,997	1,156,287	1,920,828	2,556,493	2,840,046	165.25	274.52	365.37	405.89	1.48	1.17	1.05	0.98	40.7	67.6	90.0	
UIS	3,447	409,992	834,652	1,586,460	1,816,333	118.94	242.14	460.24	526.93	1.07	1.03	1.32	1.28	22.6	46.0	87.3	
UIUC	14,377	1,623,753	4,219,933	5,545,157	6,955,504	112.94	293.52	385.70	483.79	1.01	1.25	1.11	1.17	23.3	60.7	79.7	
WIU	3,908	665,147	1,087,273	1,593,233	1,807,982	170.20	278.22	407.69	462.64	1.53	1.19	1.17	1.12	36.8	60.1	88.1	
Total	68,250	7,605,246	15,999,958	23,769,575	28,186,276	Average	111.43	234.43	348.27	412.99							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot		Instr	Total	Subtot	Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
GSU	10	1,504	2,197	3,711		4,248	150.40	219.70	371.10	424.80	1.65	1.31	1.28	1.24	35.4	51.7	87.4	
NEIU	66	5,267	9,651	17,190		20,363	79.80	146.23	260.45	308.53	0.88	0.87	0.90	0.90	25.9	47.4	84.4	
SIUC	3	420	1,423	2,027		2,425	140.00	474.33	675.67	808.33	1.54	2.82	2.33	2.36	17.3	58.7	83.6	
Total	79	7,191	13,271	22,928		27,036	Average	91.03	167.99	290.23	342.23							
Upper Division																		
GSU	58	8,919	13,024	22,002		25,190	153.78	224.55	379.34	434.31	1.43	1.02	1.11	1.07	35.4	51.7	87.3	
NEIU	45	3,707	6,793	12,008		14,224	82.38	150.96	266.84	316.09	0.77	0.69	0.78	0.78	26.1	47.8	84.4	
SIUC	363	37,541	82,577	125,640		150,514	103.42	227.48	346.12	414.64	0.96	1.04	1.01	1.02	24.9	54.9	83.5	
Total	466	50,167	102,394	159,650		189,928	Average	107.65	219.73	342.60	407.57							
Graduate I																		
NEIU	140	38,379	92,740	134,226		158,999	274.14	662.43	958.76	1,135.71	1.60	1.53	1.52	1.50	24.1	58.3	84.4	
SIUC	405	55,162	143,036	210,623		253,527	136.20	353.18	520.06	625.99	0.79	0.82	0.82	0.83	21.8	56.4	83.1	
Total	545	93,541	235,776	344,849		412,526	Average	171.63	432.62	632.75	756.93							
Graduate II																		
SIUC	334	79,774	176,190	241,035		283,478	238.84	527.51	721.66	848.74	1.00	1.00	1.00	1.00	28.1	62.2	85.0	
Total	334	79,774	176,190	241,035		283,478	Average	238.84	527.51	721.66	848.74							
Total All Levels																		
GSU	68	10,423	15,221	25,713		29,438	153.28	223.84	378.13	432.91	0.95	0.60	0.70	0.68	35.4	51.7	87.3	
NEIU	251	47,353	109,184	163,424		193,586	188.66	435.00	651.09	771.26	1.16	1.17	1.21	1.20	24.5	56.4	84.4	
SIUC	1,105	172,897	403,226	579,325		689,944	156.47	364.91	524.28	624.38	0.97	0.98	0.97	0.97	25.1	58.4	84.0	
Total	1,424	230,673	527,631	768,462		912,968	Average	161.99	370.53	539.65	641.13							

2017-2018 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		
		Instruction					Subtotal		Instruction			Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Subtot	Instr
Lower Division																		
CSU	3	254	381	823	1,099	84.67	127.00	274.33	366.33	0.59	0.40	0.61	0.70	23.1	34.7	74.9		
SIUC	1,115	159,626	353,579	498,683	584,975	143.16	317.11	447.25	524.64	1.00	1.00	1.00	1.00	27.3	60.4	85.2		
Total	1,118	159,880	353,960	499,506	586,074	Average	143.01	316.60	446.79	524.22								
Upper Division																		
CSU	111	9,404	14,111	30,518	40,746	84.72	127.13	274.94	367.08	0.65	0.61	0.89	1.01	23.1	34.6	74.9		
SIUC	10,450	1,363,620	2,199,282	3,233,827	3,790,485	130.49	210.46	309.46	362.73	1.00	1.00	1.00	1.00	36.0	58.0	85.3		
Total	10,561	1,373,024	2,213,393	3,264,345	3,831,231	Average	130.01	209.58	309.09	362.77								
Graduate I																		
CSU	87	7,370	11,060	23,920	31,935	84.71	127.13	274.94	367.07	0.53	0.53	0.69	0.74	23.1	34.6	74.9		
SIUC	36	12,348	18,191	24,868	29,197	343.00	505.31	690.78	811.03	2.14	2.12	1.74	1.63	42.3	62.3	85.2		
Total	123	19,718	29,251	48,788	61,132	Average	160.31	237.81	396.65	497.01								
Total All Levels																		
CSU	201	17,028	25,552	55,261	73,780	84.72	127.12	274.93	367.06	0.64	0.58	0.85	0.97	23.1	34.6	74.9		
SIUC	11,601	1,535,594	2,571,052	3,757,378	4,404,657	132.37	221.62	323.88	379.68	1.01	1.01	1.00	1.00	34.9	58.4	85.3		
Total	11,802	1,552,622	2,596,604	3,812,639	4,478,437	Average	131.56	220.01	323.05	379.46								

2017-2018 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		
		Instruction		Subtotal, Dept and College		Total	Subtotal	Instruction	Less	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Dept and College	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																	
CSU	519	102,037	176,961	303,746	405,534	196.60	340.97	585.25	781.38	1.59	1.46	1.72	1.93	25.2	43.6	74.9	
EIU	1,097	111,725	154,745	270,604	313,425	101.85	141.06	246.68	285.71	0.82	0.60	0.73	0.71	35.6	49.4	86.3	
GSU	86	13,201	19,278	32,566	37,284	153.50	224.16	378.67	433.53	1.24	0.96	1.11	1.07	35.4	51.7	87.3	
ISU	4,850	490,007	1,106,347	1,750,833	2,114,828	101.03	228.11	361.00	436.05	0.82	0.98	1.06	1.08	23.2	52.3	82.8	
NEIU	1,710	212,111	428,434	686,689	813,429	124.04	250.55	401.57	475.69	1.00	1.07	1.18	1.18	26.1	52.7	84.4	
NIU	2,053	246,611	847,642	1,315,089	1,498,121	120.12	412.88	640.57	729.72	0.97	1.77	1.88	1.80	16.5	56.6	87.8	
SIUC	2,350	178,489	431,370	647,963	760,773	75.95	183.56	275.73	323.73	0.61	0.79	0.81	0.80	23.5	56.7	85.2	
SIUE	2,574	155,866	452,624	651,209	784,702	60.55	175.84	252.99	304.86	0.49	0.75	0.74	0.75	19.9	57.7	83.0	
UIC	8,120	1,186,850	1,533,691	2,124,133	2,359,731	146.16	188.88	261.59	290.61	1.18	0.81	0.77	0.72	50.3	65.0	90.0	
UIS	1,181	248,005	385,902	679,595	778,066	210.00	326.76	575.44	658.82	1.70	1.40	1.69	1.63	31.9	49.6	87.3	
UIUC	12,557	1,557,899	3,001,104	3,976,509	4,987,889	124.07	239.00	316.68	397.22	1.00	1.02	0.93	0.98	31.2	60.2	79.7	
WIU	1,782	311,849	537,848	779,443	884,504	175.00	301.82	437.40	496.35	1.41	1.29	1.29	1.23	35.3	60.8	88.1	
Total	38,879	4,814,650	9,075,946	13,218,379	15,738,286	Average	123.84	233.44	339.99	404.80							
Upper Division																	
CSU	1,304	256,392	444,655	763,231	1,018,998	196.62	340.99	585.30	781.44	1.25	1.12	1.33	1.50	25.2	43.6	74.9	
EIU	2,467	422,410	520,908	828,002	959,028	171.22	211.15	335.63	388.74	1.09	0.69	0.76	0.75	44.0	54.3	86.3	
GSU	508	78,275	114,303	193,095	221,067	154.08	225.01	380.11	435.17	0.98	0.74	0.87	0.84	35.4	51.7	87.3	
ISU	5,416	882,326	1,720,590	2,698,269	3,259,234	162.91	317.69	498.20	601.78	1.04	1.04	1.13	1.16	27.1	52.8	82.8	
NEIU	2,760	456,171	965,070	1,478,406	1,751,270	165.28	349.66	535.65	634.52	1.05	1.15	1.22	1.22	26.0	55.1	84.4	
NIU	6,645	387,041	2,151,047	3,426,218	3,903,074	58.25	323.71	515.61	587.37	0.37	1.06	1.17	1.13	9.9	55.1	87.8	
SIUC	7,698	991,442	2,106,571	3,011,224	3,531,974	128.79	273.65	391.17	458.82	0.82	0.90	0.89	0.88	28.1	59.6	85.3	
SIUE	3,570	393,562	787,578	1,105,741	1,332,410	110.24	220.61	309.73	373.22	0.70	0.72	0.71	0.72	29.5	59.1	83.0	
UIC	9,487	1,983,483	2,708,902	3,592,906	3,991,412	209.07	285.54	378.72	420.72	1.33	0.94	0.86	0.81	49.7	67.9	90.0	
UIS	1,156	277,151	439,258	748,965	857,487	239.75	379.98	647.89	741.77	1.53	1.25	1.48	1.42	32.3	51.2	87.3	
UIUC	13,648	2,254,246	4,458,282	5,836,589	7,321,058	165.17	326.66	427.65	536.42	1.05	1.07	0.97	1.03	30.8	60.9	79.7	
WIU	2,357	560,597	966,867	1,352,516	1,534,820	237.84	410.21	573.83	651.18	1.52	1.35	1.31	1.25	36.5	63.0	88.1	
Total	57,016	8,943,096	17,384,031	25,035,162	29,681,832	Average	156.85	304.90	439.09	520.59							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Graduate I																		
CSU	9	1,768	3,066	5,263		7,027	196.44	340.67	584.78	780.78	0.87	0.79	0.97	1.10	25.2	43.6	74.9	
EIU	1,472	342,939	404,679	613,182		710,214	232.97	274.92	416.56	482.48	1.03	0.63	0.69	0.68	48.3	57.0	86.3	
GSU	459	70,740	103,301	174,509		199,788	154.12	225.06	380.19	435.27	0.68	0.52	0.63	0.61	35.4	51.7	87.3	
ISU	667	153,433	259,704	405,532		489,841	230.03	389.36	607.99	734.39	1.02	0.90	1.01	1.04	31.3	53.0	82.8	
NEIU	96	26,444	53,194	77,972		92,363	275.46	554.10	812.21	962.11	1.22	1.28	1.35	1.36	28.6	57.6	84.4	
NIU	1,250	139,597	500,887	779,393		887,868	111.68	400.71	623.51	710.29	0.49	0.93	1.03	1.00	15.7	56.4	87.8	
SIUC	981	246,220	678,903	913,818		1,072,913	250.99	692.05	931.52	1,093.69	1.11	1.60	1.55	1.54	22.9	63.3	85.2	
SIUE	958	207,130	451,126	600,612		723,733	216.21	470.90	626.94	755.46	0.96	1.09	1.04	1.07	28.6	62.3	83.0	
UIC	2,579	612,838	799,492	1,053,163		1,169,975	237.63	310.00	408.36	453.65	1.05	0.72	0.68	0.64	52.4	68.3	90.0	
UIS	44	14,737	22,001	35,698		40,871	334.93	500.02	811.32	928.89	1.48	1.15	1.35	1.31	36.1	53.8	87.3	
UIUC	1,178	356,686	889,099	1,142,166		1,432,663	302.79	754.75	969.58	1,216.18	1.34	1.74	1.61	1.72	24.9	62.1	79.7	
WIU	113	46,392	80,013	107,210		121,661	410.55	708.08	948.76	1,076.65	1.81	1.64	1.57	1.52	38.1	65.8	88.1	
Total	9,806	2,218,924	4,245,465	5,908,518		6,948,917	Average	226.28	432.95	602.54	708.64							
Graduate II																		
CSU	3	577	1,001	1,719		2,294	192.33	333.67	573.00	764.67	0.87	0.84	1.08	1.20	25.2	43.6	74.9	
ISU	6	1,070	1,906	2,989		3,610	178.33	317.67	498.17	601.67	0.81	0.80	0.94	0.95	29.6	52.8	82.8	
NIU	81	15,717	42,070	63,976		72,880	194.04	519.38	789.83	899.75	0.88	1.31	1.49	1.41	21.6	57.7	87.8	
SIUC	94	38,174	109,535	144,876		170,099	406.11	1,165.27	1,541.23	1,809.56	1.84	2.94	2.90	2.85	22.4	64.4	85.2	
UIC	582	76,790	100,118	140,361		155,929	131.94	172.02	241.17	267.92	0.60	0.43	0.45	0.42	49.2	64.2	90.0	
UIUC	518	151,496	253,488	328,210		411,686	292.46	489.36	633.61	794.76	1.32	1.24	1.19	1.25	36.8	61.6	79.7	
Total	1,284	283,824	508,118	682,131		816,498	Average	221.05	395.73	531.25	635.90							

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Less Instr	Cost	Dir Sal	Dept College	P.P.	
Total All Levels																		
CSU	1,835	360,774	625,683	1,073,959	1,433,853		196.61	340.97	585.26	781.39	1.29	1.17	1.40	1.57	25.2	43.6	74.9	
EIU	5,036	877,074	1,080,332	1,711,788	1,982,667		174.16	214.52	339.91	393.70	1.15	0.74	0.81	0.79	44.2	54.5	86.3	
GSU	1,053	162,216	236,882	400,170	458,139		154.05	224.96	380.03	435.08	1.01	0.77	0.91	0.88	35.4	51.7	87.3	
ISU	10,939	1,526,836	3,088,547	4,857,623	5,867,513		139.58	282.34	444.06	536.38	0.92	0.97	1.06	1.08	26.0	52.6	82.8	
NEIU	4,566	694,726	1,446,698	2,243,067	2,657,062		152.15	316.84	491.25	581.92	1.00	1.09	1.17	1.17	26.1	54.4	84.4	
NIU	10,029	788,966	3,541,646	5,584,676	6,361,943		78.67	353.14	556.85	634.35	0.52	1.21	1.33	1.28	12.4	55.7	87.8	
SIUC	11,123	1,454,325	3,326,379	4,717,881	5,535,759		130.75	299.05	424.16	497.69	0.86	1.03	1.01	1.00	26.3	60.1	85.2	
SIUE	7,102	756,558	1,691,328	2,357,562	2,840,845		106.53	238.15	331.96	400.01	0.70	0.82	0.79	0.80	26.6	59.5	83.0	
UIC	20,768	3,859,961	5,142,203	6,910,563	7,677,047		185.86	247.60	332.75	369.66	1.22	0.85	0.79	0.74	50.3	67.0	90.0	
UIS	2,381	539,893	847,161	1,464,258	1,676,424		226.75	355.80	614.98	704.08	1.49	1.22	1.47	1.42	32.2	50.5	87.3	
UIUC	27,901	4,320,327	8,601,973	11,283,474	14,153,296		154.84	308.30	404.41	507.27	1.02	1.06	0.96	1.02	30.5	60.8	79.7	
WIU	4,252	918,838	1,584,728	2,239,169	2,540,985		216.10	372.70	526.62	597.60	1.42	1.28	1.26	1.20	36.2	62.4	88.1	
Total	106,985	16,260,494	31,213,560	44,844,190	53,185,533	Average	151.99	291.76	419.16	497.13								

2017-2018 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		
		Instruction		Subtotal			Subtotal	Dept and College	Instruction	Less Phys. Plant	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Lower Division																		
EIU	721	136,343	275,811	398,825	461,936		189.10	382.54	553.16	640.69	1.60	1.72	1.71	1.66	29.5	59.7	86.3	
GSU	38	5,837	8,524	14,400	16,486		153.61	224.32	378.95	433.84	1.30	1.01	1.17	1.12	35.4	51.7	87.3	
ISU	4,253	505,582	1,004,498	1,587,910	1,918,033		118.88	236.19	373.36	450.98	1.01	1.06	1.15	1.17	26.4	52.4	82.8	
NIU	1,391	265,891	464,640	737,337	839,959		191.15	334.03	530.08	603.85	1.62	1.51	1.64	1.56	31.7	55.3	87.8	
SIUC	1,401	104,369	238,926	362,789	425,950		74.50	170.54	258.95	304.03	0.63	0.77	0.80	0.79	24.5	56.1	85.2	
SIUE	2,088	139,540	477,799	668,459	805,488		66.83	228.83	320.14	385.77	0.57	1.03	0.99	1.00	17.3	59.3	83.0	
UIC	2,215	304,579	402,543	560,255	622,396		137.51	181.73	252.94	280.99	1.17	0.82	0.78	0.73	48.9	64.7	90.0	
UIUC	6,944	763,755	1,330,322	1,782,157	2,235,428		109.99	191.58	256.65	321.92	0.93	0.86	0.79	0.83	34.2	59.5	79.7	
WIU	1,618	213,646	383,924	576,266	653,940		132.04	237.28	356.16	404.17	1.12	1.07	1.10	1.05	32.7	58.7	88.1	
Total	20,669	2,439,542	4,586,987	6,688,398	7,979,616	Average	118.03	221.93	323.60	386.07								
Upper Division																		
EIU	749	237,750	315,509	451,103	522,487		317.42	421.24	602.27	697.58	2.09	1.52	1.52	1.48	45.5	60.4	86.3	
GSU	225	34,611	50,542	85,382	97,751		153.83	224.63	379.48	434.45	1.01	0.81	0.96	0.92	35.4	51.7	87.3	
ISU	3,347	478,651	1,042,778	1,636,056	1,976,189		143.01	311.56	488.81	590.44	0.94	1.12	1.24	1.25	24.2	52.8	82.8	
NIU	2,257	156,561	357,803	641,284	730,537		69.37	158.53	284.13	323.68	0.46	0.57	0.72	0.69	21.4	49.0	87.8	
SIUC	1,774	276,630	481,053	689,603	809,662		155.94	271.17	388.73	456.40	1.03	0.98	0.98	0.97	34.2	59.4	85.2	
SIUE	1,943	178,549	572,468	784,077	944,807		91.89	294.63	403.54	486.26	0.61	1.06	1.02	1.03	18.9	60.6	83.0	
UIC	1,982	487,586	628,548	826,489	918,159		246.01	317.13	417.00	463.25	1.62	1.14	1.05	0.98	53.1	68.5	90.0	
UIUC	7,133	954,699	1,683,070	2,231,375	2,798,900		133.84	235.96	312.82	392.39	0.88	0.85	0.79	0.83	34.1	60.1	79.7	
WIU	1,294	338,627	608,517	840,343	953,611		261.69	470.26	649.41	736.95	1.72	1.70	1.64	1.56	35.5	63.8	88.1	
Total	20,704	3,143,664	5,740,288	8,185,712	9,752,103	Average	151.84	277.26	395.37	471.03								
Graduate I																		
ISU	449	114,609	364,247	563,144	680,220		255.25	811.24	1,254.22	1,514.97	0.79	1.37	1.55	1.55	16.8	53.5	82.8	
NIU	623	90,272	166,578	272,047	309,910		144.90	267.38	436.67	497.45	0.45	0.45	0.54	0.51	29.1	53.8	87.8	
SIUC	359	168,560	289,897	387,874	455,402		469.53	807.51	1,080.43	1,268.53	1.45	1.37	1.34	1.29	37.0	63.7	85.2	
UIC	17	3,150	4,147	5,582	6,201		185.29	243.94	328.35	364.76	0.57	0.41	0.41	0.37	50.8	66.9	90.0	
UIUC	1,996	706,382	1,149,309	1,483,125	1,860,341		353.90	575.81	743.05	932.03	1.09	0.98	0.92	0.95	38.0	61.8	79.7	
WIU	302	132,109	237,401	316,184	358,801		437.45	786.10	1,046.97	1,188.08	1.35	1.33	1.30	1.21	36.8	66.2	88.1	
Total	3,746	1,215,082	2,211,579	3,027,956	3,670,875	Average	324.37	590.38	808.32	979.95								

2017-2018 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			
		Instruction					Subtotal			Instruction		Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total	Direct Salary	Dept and College	Less Phys. Plant	Total	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	Dir Sal	Dept College	Less P.P.
Graduate II																			
SIUC	63	19,983	34,948	47,528	55,803	317.19	554.73	754.41	885.76	1.20	1.32	1.36	1.29	35.8	62.6	85.2			
UIUC	275	69,230	107,512	139,985	175,589	251.75	390.95	509.04	638.51	0.95	0.93	0.92	0.93	39.4	61.2	79.7			
Total	338	89,213	142,460	187,513	231,392	Average	263.94	421.48	554.77	684.59									
Total All Levels																			
EIU	1,470	374,093	591,320	849,928	984,423	254.49	402.26	578.18	669.68	1.68	1.44	1.45	1.41	38.0	60.1	86.3			
GSU	263	40,448	59,066	99,782	114,237	153.79	224.59	379.40	434.36	1.02	0.81	0.95	0.91	35.4	51.7	87.3			
ISU	8,049	1,098,842	2,411,523	3,787,110	4,574,442	136.52	299.61	470.51	568.32	0.90	1.07	1.18	1.19	24.0	52.7	82.8			
NIU	4,271	512,724	989,021	1,650,668	1,880,406	120.05	231.57	386.48	440.27	0.79	0.83	0.97	0.93	27.3	52.6	87.8			
SIUC	3,597	569,542	1,044,824	1,487,794	1,746,817	158.34	290.47	413.62	485.63	1.05	1.04	1.04	1.02	32.6	59.8	85.2			
SIUE	4,031	318,089	1,050,267	1,452,536	1,750,295	78.91	260.55	360.34	434.21	0.52	0.93	0.91	0.91	18.2	60.0	83.0			
UIC	4,214	795,315	1,035,238	1,392,326	1,546,756	188.73	245.67	330.40	367.05	1.25	0.88	0.83	0.77	51.4	66.9	90.0			
UIUC	16,348	2,494,066	4,270,213	5,636,642	7,070,258	152.56	261.21	344.79	432.48	1.01	0.94	0.87	0.91	35.3	60.4	79.7			
WIU	3,214	684,382	1,229,842	1,732,793	1,966,352	212.94	382.65	539.14	611.81	1.41	1.37	1.35	1.29	34.8	62.5	88.1			
Total	45,457	6,887,501	12,681,314	18,089,579	21,633,986	Average	151.52	278.97	397.95	475.92									

2017-2018 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		
		Instruction					Subtotal			Instruction		Subtot	Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.	
Lower Division																		
CSU	140	79,937	127,862	198,214		264,637	570.98	913.30	1,415.81	1,890.26	4.29	3.70	3.92	4.41	30.2	48.3	74.9	
EIU	1,724	257,323	387,836	608,851		705,197	149.26	224.96	353.16	409.05	1.12	0.91	0.98	0.96	36.5	55.0	86.3	
ISU	8,566	896,026	1,529,059	2,441,357		2,948,910	104.60	178.50	285.01	344.26	0.79	0.72	0.79	0.80	30.4	51.9	82.8	
NEIU	1,672	293,209	466,501	735,773		871,572	175.36	279.01	440.06	521.28	1.32	1.13	1.22	1.22	33.6	53.5	84.4	
NIU	1,773	627,315	1,342,706	1,991,507		2,268,682	353.82	757.31	1,123.24	1,279.57	2.66	3.07	3.11	2.99	27.7	59.2	87.8	
SIUC	1,492	207,109	439,140	624,632		733,380	138.81	294.33	418.65	491.54	1.04	1.19	1.16	1.15	28.2	59.9	85.2	
SIUE	3,181	333,830	773,147	1,075,731		1,296,249	104.94	243.05	338.17	407.50	0.79	0.98	0.94	0.95	25.8	59.6	83.0	
UIC	7,791	517,685	607,443	991,003		1,100,920	66.45	77.97	127.20	141.31	0.50	0.32	0.35	0.33	47.0	55.2	90.0	
UIUC	6,114	777,357	1,793,882	2,357,264		2,956,807	127.14	293.41	385.55	483.61	0.95	1.19	1.07	1.13	26.3	60.7	79.7	
WIU	2,770	700,610	1,231,008	1,708,738		1,939,056	252.93	444.41	616.87	700.02	1.90	1.80	1.71	1.63	36.1	63.5	88.1	
Total	35,223	4,690,401	8,698,584	12,733,070		15,085,410	Average	133.16	246.96	361.50	428.28							
Upper Division																		
CSU	392	223,830	358,023	555,014		741,006	570.99	913.32	1,415.85	1,890.32	3.07	2.60	2.83	3.18	30.2	48.3	74.9	
EIU	2,270	609,218	901,853	1,298,165		1,503,592	268.38	397.29	571.88	662.38	1.45	1.13	1.14	1.11	40.5	60.0	86.3	
ISU	6,055	1,078,205	1,733,590	2,725,581		3,292,224	178.07	286.31	450.14	543.72	0.96	0.82	0.90	0.92	32.8	52.7	82.8	
NEIU	1,871	548,602	920,029	1,361,787		1,613,127	293.21	491.73	727.84	862.17	1.58	1.40	1.46	1.45	34.0	57.0	84.4	
NIU	2,987	384,229	1,292,764	1,996,753		2,274,658	128.63	432.80	668.48	761.52	0.69	1.23	1.34	1.28	16.9	56.8	87.8	
SIUC	2,233	446,209	806,603	1,127,512		1,323,811	199.82	361.22	504.93	592.84	1.08	1.03	1.01	1.00	33.7	60.9	85.2	
SIUE	2,582	344,216	723,023	994,155		1,197,949	133.31	280.02	385.03	463.96	0.72	0.80	0.77	0.78	28.7	60.4	83.0	
UIC	7,030	725,400	846,433	1,255,693		1,394,968	103.19	120.40	178.62	198.43	0.56	0.34	0.36	0.33	52.0	60.7	90.0	
UIUC	7,726	1,201,307	3,093,928	4,025,786		5,049,698	155.49	400.46	521.07	653.60	0.84	1.14	1.04	1.10	23.8	61.3	79.7	
WIU	3,015	1,153,560	2,026,864	2,724,589		3,091,832	382.61	672.26	903.68	1,025.48	2.06	1.91	1.81	1.73	37.3	65.6	88.1	
Total	36,161	6,714,776	12,703,110	18,065,035		21,482,865	Average	185.69	351.29	499.57	594.09							

2017-2018 Academic Discipline Cost Study, Instructional Activities Cost Analysis

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Instruction		Subtotal Dept and College		Total	Subtotal	Dept and College	Instruction	Total	Subtot	Dept	Instr	Total	Subtot	Dept	Instr
		Direct Salary	Less Phys. Plant	Less Phys. Plant	Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	P.P.	Cost	Dir Sal	Dept College	P.P.	
Graduate I																	
CSU	38	21,709	34,725	53,831	71,870	571.29	913.82	1,416.61	1,891.32	1.51	1.21	1.37	1.53	30.2	48.3	74.9	
EIU	553	205,886	284,154	398,050	461,039	372.31	513.84	719.80	833.71	0.98	0.68	0.69	0.67	44.7	61.6	86.3	
ISU	1,457	531,284	771,674	1,198,902	1,448,151	364.64	529.63	822.86	993.93	0.96	0.70	0.79	0.80	36.7	53.3	82.8	
NEIU	310	175,733	302,600	428,764	507,900	566.88	976.13	1,383.11	1,638.39	1.50	1.29	1.33	1.32	34.6	59.6	84.4	
NIU	1,312	454,883	980,151	1,454,864	1,657,350	346.71	747.07	1,108.89	1,263.22	0.91	0.99	1.07	1.02	27.4	59.1	87.8	
SIUC	400	233,982	468,563	619,982	727,920	584.96	1,171.41	1,549.96	1,819.80	1.54	1.55	1.50	1.47	32.1	64.4	85.2	
SIUE	318	151,948	316,086	410,194	494,281	477.82	993.98	1,289.92	1,554.34	1.26	1.31	1.24	1.26	30.7	63.9	83.0	
UIC	11	6,993	8,924	11,174	12,413	635.73	811.27	1,015.82	1,128.45	1.68	1.07	0.98	0.91	56.3	71.9	90.0	
UIUC	3,136	732,085	1,986,450	2,558,980	3,209,827	233.45	633.43	816.00	1,023.54	0.62	0.84	0.79	0.83	22.8	61.9	79.7	
WIU	569	556,486	977,774	1,263,462	1,433,762	978.01	1,718.41	2,220.50	2,519.79	2.58	2.27	2.14	2.04	38.8	68.2	88.1	
Total	8,104	3,070,989	6,131,101	8,398,203	10,024,513	Average	378.95	756.55	1,036.30	1,236.98							
Graduate II																	
NIU	3	1,857	3,418	4,976	5,669	619.00	1,139.33	1,658.67	1,889.67	3.03	1.92	2.17	1.97	32.8	60.3	87.8	
UIC	14	8,222	9,732	12,252	13,611	587.29	695.14	875.14	972.21	2.87	1.17	1.15	1.01	60.4	71.5	90.0	
UIUC	4,364	885,291	2,582,493	3,330,867	4,178,035	202.86	591.77	763.26	957.39	0.99	1.00	1.00	1.00	21.2	61.8	79.7	
Total	4,381	895,370	2,595,643	3,348,095	4,197,315	Average	204.38	592.48	764.23	958.07							
Total All Levels																	
CSU	570	325,476	520,610	807,059	1,077,513	571.01	913.35	1,415.89	1,890.37	3.12	2.54	2.79	3.12	30.2	48.3	74.9	
EIU	4,547	1,072,427	1,573,843	2,305,066	2,669,828	235.85	346.13	506.94	587.16	1.29	0.96	1.00	0.97	40.2	58.9	86.3	
ISU	16,078	2,505,515	4,034,323	6,365,840	7,689,285	155.83	250.92	395.93	478.25	0.85	0.70	0.78	0.79	32.6	52.5	82.8	
NEIU	3,853	1,017,544	1,689,130	2,526,324	2,992,599	264.09	438.39	655.68	776.69	1.44	1.22	1.29	1.28	34.0	56.4	84.4	
NIU	6,075	1,468,284	3,619,039	5,448,100	6,206,359	241.69	595.73	896.81	1,021.62	1.32	1.66	1.77	1.69	23.7	58.3	87.8	
SIUC	4,125	887,300	1,714,306	2,372,126	2,785,111	215.10	415.59	575.06	675.18	1.17	1.16	1.13	1.11	31.9	61.6	85.2	
SIUE	6,081	829,994	1,812,256	2,480,080	2,988,479	136.49	298.02	407.84	491.45	0.74	0.83	0.80	0.81	27.8	60.6	83.0	
UIC	14,846	1,258,300	1,472,532	2,270,122	2,521,912	84.76	99.19	152.91	169.87	0.46	0.28	0.30	0.28	49.9	58.4	90.0	
UIUC	21,340	3,596,040	9,456,753	12,272,897	15,394,367	168.51	443.15	575.11	721.39	0.92	1.23	1.13	1.19	23.4	61.4	79.7	
WIU	6,354	2,410,656	4,235,646	5,696,789	6,464,650	379.39	666.61	896.57	1,017.41	2.07	1.86	1.77	1.68	37.3	65.5	88.1	
Total	83,869	15,371,536	30,128,438	42,544,403	50,790,103	Average	183.28	359.23	507.27	605.59							

2017-2018 Academic Discipline Cost Study, Instructional Activities Cost Analysis

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Level and Campus	Credit Hours	Accumulative Cost					Cost Per Credit Hour					Ratio of Reported to Avg.				% to Total Instruc. Cost			
		Instruction					Subtotal			Instruction		Subtot		Instr	Total	Subtot		Instr	
		Direct Salary	Subtotal and College	Dept	Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.		
Lower Division																			
UIUC	151	10,255	10,255	15,115		18,959		67.91	67.91	100.10	125.56		1.00	1.00	1.00	1.00	54.1	54.1	79.7
Total	151	10,255	10,255	15,115		18,959	Average	67.91	67.91	100.10	125.56								
Upper Division																			
UIUC	232	69,567	69,567	91,344		114,576		299.86	299.86	393.72	493.86		1.00	1.00	1.00	1.00	60.7	60.7	79.7
Total	232	69,567	69,567	91,344		114,576	Average	299.86	299.86	393.72	493.86								
Total All Levels																			
UIUC	383	79,822	79,822	106,459		133,535		208.41	208.41	277.96	348.66		1.00	1.00	1.00	1.00	59.8	59.8	79.7
Total	383	79,822	79,822	106,459		133,535	Average	208.41	208.41	277.96	348.66								

SECTION VI
SUMMARY ANALYSIS BY INSTITUTION AND LEVEL

2017-2018 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		Total Instruction	Direct Salary	Dept College	Less P. P.	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Subtot Dir Sal	Instr Dept College	Total Instr Cost	Subtot Dir Sal	Instr Dept College	Less P.P.	
				Instruction	Less Phys. Plant	Subtotal	Dept	Instr													
Lower Division																					
CSU	9,654	1,643,112	2,812,660	4,955,020	6,615,502		170.20	291.35	513.26	685.26	2.00	1.70	2.01	2.25		24.8	42.5	74.9			
EIU	34,545	3,978,052	6,204,772	10,211,703	11,827,639		115.16	179.61	295.61	342.38	1.35	1.05	1.16	1.13		33.6	52.5	86.3			
GSU	19,544	3,008,802	4,393,660	7,422,339	8,497,557		153.95	224.81	379.78	434.79	1.81	1.31	1.48	1.43		35.4	51.7	87.3			
ISU	216,225	13,402,253	29,930,092	48,349,766	58,401,593		61.98	138.42	223.61	270.10	0.73	0.81	0.87	0.89		22.9	51.2	82.8			
NEIU	45,606	4,365,544	8,043,824	13,738,257	16,273,879		95.72	176.38	301.24	356.84	1.13	1.03	1.18	1.17		26.8	49.4	84.4			
NIU	92,693	9,403,642	23,540,514	38,733,342	44,124,195		101.45	253.96	417.87	476.03	1.19	1.49	1.63	1.57		21.3	53.4	87.8			
SIUC	64,029	4,200,889	10,459,472	15,986,263	18,769,303		65.61	163.36	249.67	293.14	0.77	0.96	0.98	0.96		22.4	55.7	85.2			
SIUE	118,586	5,570,721	15,368,351	23,050,649	27,775,869		46.98	129.60	194.38	234.23	0.55	0.76	0.76	0.77		20.1	55.3	83.0			
UIC	227,851	22,351,374	40,126,136	56,078,103	62,298,001		98.10	176.11	246.12	273.42	1.15	1.03	0.96	0.90		35.9	64.4	90.0			
UIS	19,415	2,446,506	3,771,532	7,670,139	8,781,513		126.01	194.26	395.06	452.31	1.48	1.14	1.54	1.49		27.9	42.9	87.3			
UIUC	430,425	37,548,073	74,429,981	100,301,563	125,812,112		87.23	172.92	233.03	292.30	1.03	1.01	0.91	0.96		29.8	59.2	79.7			
WIU	79,716	7,548,237	13,131,140	21,110,991	23,956,515		94.69	164.72	264.83	300.52	1.11	0.96	1.03	0.99		31.5	54.8	88.1			
Total	1,358,289	115,467,205	232,212,134	347,608,135	413,133,678	Average	85.01	170.96	255.92	304.16											
Upper Division																					
CSU	36,661	6,007,533	10,505,830	18,562,279	24,782,705		163.87	286.57	506.32	676.00	1.49	1.28	1.53	1.72		24.2	42.4	74.9			
EIU	93,052	14,299,762	21,015,944	32,967,355	38,184,227		153.67	225.85	354.29	410.35	1.40	1.01	1.07	1.04		37.4	55.0	86.3			
GSU	58,573	9,017,322	13,167,716	22,244,610	25,467,017		153.95	224.81	379.78	434.79	1.40	1.00	1.15	1.10		35.4	51.7	87.3			
ISU	301,342	30,304,801	63,516,423	100,782,060	121,734,460		100.57	210.78	334.44	403.97	0.91	0.94	1.01	1.03		24.9	52.2	82.8			
NEIU	108,968	12,360,956	24,619,384	40,130,297	47,536,999		113.44	225.93	368.28	436.25	1.03	1.01	1.11	1.11		26.0	51.8	84.4			
NIU	270,324	14,091,638	46,300,123	81,636,013	92,997,993		52.13	171.28	301.99	344.02	0.47	0.76	0.91	0.87		15.2	49.8	87.8			
SIUC	232,819	23,211,127	44,466,365	66,424,489	77,987,640		99.70	190.99	285.31	334.97	0.91	0.85	0.86	0.85		29.8	57.0	85.2			
SIUE	187,917	14,452,817	31,139,142	45,127,503	54,378,323		76.91	165.71	240.15	289.37	0.70	0.74	0.72	0.73		26.6	57.3	83.0			
UIC	330,124	46,077,285	83,343,278	111,792,372	124,191,801		139.58	252.46	338.64	376.20	1.27	1.13	1.02	0.96		37.1	67.1	90.0			
UIS	50,321	6,159,654	10,669,980	21,097,922	24,154,931		122.41	212.04	419.27	480.02	1.11	0.95	1.27	1.22		25.5	44.2	87.3			
UIUC	624,961	72,922,088	164,029,179	216,474,584	271,532,404		116.68	262.46	346.38	434.48	1.06	1.17	1.05	1.10		26.9	60.4	79.7			
WIU	131,743	17,958,166	31,044,030	46,649,212	52,936,991		136.31	235.64	354.09	401.82	1.24	1.05	1.07	1.02		33.9	58.6	88.1			
Total	2,426,805	266,863,149	543,817,394	803,888,696	955,885,491	Average	109.96	224.09	331.25	393.89											

2017-2018 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		Total Instruction	Subtotal	Instr	Total	Subtot	Instr	Total	Dir	Dept	Less	Instr	Subtot	Instr
				Less Phys. Plant	Total Instruction													
Graduate I																		
CSU	22,601	4,258,163	7,395,265	12,776,354	17,057,851	188.41	327.21	565.30	754.74	1.08	0.84	1.04	1.17	25.0	43.4	74.9		
EIU	25,652	6,970,937	9,729,710	14,083,951	16,312,646	271.75	379.30	549.04	635.92	1.56	0.97	1.01	0.99	42.7	59.6	86.3		
GSU	28,173	4,337,237	6,333,533	10,699,424	12,249,368	153.95	224.81	379.78	434.79	0.88	0.58	0.70	0.67	35.4	51.7	87.3		
ISU	34,046	5,640,896	11,158,370	17,486,330	21,121,703	165.68	327.74	513.61	620.39	0.95	0.84	0.95	0.96	26.7	52.8	82.8		
NEIU	26,434	4,598,600	9,120,614	13,993,904	16,576,710	173.97	345.03	529.39	627.10	1.00	0.88	0.98	0.97	27.7	55.0	84.4		
NIU	67,494	12,031,303	24,221,675	38,126,290	43,432,650	178.26	358.87	564.88	643.50	1.02	0.92	1.04	1.00	27.7	55.8	87.8		
SIUC	45,440	8,475,835	19,877,540	27,406,973	32,178,501	186.53	437.45	603.15	708.15	1.07	1.12	1.11	1.10	26.3	61.8	85.2		
SIUE	38,968	6,345,264	16,359,893	21,908,807	26,399,957	162.83	419.83	562.23	677.48	0.93	1.07	1.04	1.05	24.0	62.0	83.0		
UIC	163,886	31,051,683	67,697,642	87,394,254	97,087,572	189.47	413.08	533.26	592.41	1.09	1.06	0.98	0.92	32.0	69.7	90.0		
UIS	31,163	4,405,324	8,121,900	15,126,886	17,318,715	141.36	260.63	485.41	555.75	0.81	0.67	0.90	0.86	25.4	46.9	87.3		
UIUC	259,921	40,221,901	110,196,506	143,171,046	179,584,955	154.75	423.96	550.83	690.92	0.89	1.09	1.02	1.07	22.4	61.4	79.7		
WIU	29,000	6,496,993	11,700,509	16,394,825	18,604,655	224.03	403.47	565.34	641.54	1.28	1.03	1.04	1.00	34.9	62.9	88.1		
Total	772,778	134,834,136	301,913,157	418,569,044	497,925,283	Average	174.48	390.69	541.64	644.33								
Graduate II																		
CSU	540	167,251	270,873	441,909	589,997	309.72	501.62	818.35	1,092.59	1.24	0.85	1.07	1.19	28.3	45.9	74.9		
GSU	5,061	779,142	1,137,756	1,922,045	2,200,477	153.95	224.81	379.78	434.79	0.62	0.38	0.50	0.47	35.4	51.7	87.3		
ISU	6,671	1,274,526	3,264,854	5,078,261	6,134,022	191.05	489.41	761.24	919.51	0.76	0.83	0.99	1.00	20.8	53.2	82.8		
NIU	14,922	3,050,126	5,411,201	8,507,847	9,691,955	204.40	362.63	570.15	649.51	0.82	0.62	0.74	0.71	31.5	55.8	87.8		
SIUC	12,310	3,712,966	7,663,126	10,362,480	12,166,576	301.62	622.51	841.79	988.35	1.21	1.06	1.10	1.07	30.5	63.0	85.2		
SIUE	4,347	813,173	1,624,280	2,189,602	2,638,455	187.07	373.66	503.70	606.96	0.75	0.64	0.66	0.66	30.8	61.6	83.0		
UIC	54,752	19,139,434	42,109,631	52,817,251	58,675,466	349.57	769.10	964.66	1,071.66	1.40	1.31	1.26	1.16	32.6	71.8	90.0		
UIS	276	53,359	108,725	184,061	210,731	193.33	393.93	666.89	763.52	0.77	0.67	0.87	0.83	25.3	51.6	87.3		
UIUC	138,795	30,515,098	78,379,198	101,182,130	126,916,641	219.86	564.71	729.00	914.42	0.88	0.96	0.95	0.99	24.0	61.8	79.7		
WIU	1,259	184,251	375,980	545,628	619,172	146.35	298.63	433.38	491.80	0.59	0.51	0.57	0.53	29.8	60.7	88.1		
Total	238,933	59,689,326	140,345,624	183,231,214	219,843,492	Average	249.82	587.38	766.87	920.11								

2017-2018 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 Dept Less P. P.	Instr Total Instruction	Subtotal Dept Less P. P.	Instr Total Instruction	Subtot Dir Sal	Instr Dept College	Total Less Instr Cost	Subtot Dir Sal	Instr Dept College	Less P.P.	
Total All Levels																	
CSU	69,456	12,076,059	20,984,628	36,735,562	49,046,055		173.87	302.13	528.90	706.15	1.45	1.19	1.45	1.62	24.6	42.8	74.9
EIU	153,249	25,248,751	36,950,426	57,263,009	66,324,512		164.76	241.11	373.66	432.79	1.37	0.95	1.02	0.99	38.1	55.7	86.3
GSU	111,351	17,142,503	25,032,665	42,288,418	48,414,419		153.95	224.81	379.78	434.79	1.28	0.89	1.04	1.00	35.4	51.7	87.3
ISU	558,284	50,622,476	107,869,739	171,696,417	207,391,778		90.68	193.22	307.54	371.48	0.75	0.76	0.84	0.85	24.4	52.0	82.8
NEIU	181,008	21,325,100	41,783,822	67,862,458	80,387,588		117.81	230.84	374.91	444.11	0.98	0.91	1.03	1.02	26.5	52.0	84.4
NIU	445,433	38,576,709	99,473,513	167,003,492	190,246,793		86.60	223.32	374.92	427.11	0.72	0.88	1.03	0.98	20.3	52.3	87.8
SIUC	354,598	39,600,817	82,466,503	120,180,205	141,102,020		111.68	232.56	338.92	397.92	0.93	0.92	0.93	0.91	28.1	58.4	85.2
SIUE	349,818	27,181,975	64,491,666	92,276,561	111,192,604		77.70	184.36	263.78	317.86	0.65	0.73	0.72	0.73	24.4	58.0	83.0
UIC	776,613	118,619,776	233,276,687	308,081,980	342,252,840		152.74	300.38	396.70	440.70	1.27	1.18	1.09	1.01	34.7	68.2	90.0
UIS	101,175	13,064,843	22,672,137	44,079,008	50,465,890		129.13	224.09	435.67	498.80	1.07	0.88	1.19	1.15	25.9	44.9	87.3
UIUC	1,454,102	181,207,160	427,034,864	561,129,323	703,846,112		124.62	293.68	385.89	484.04	1.04	1.16	1.06	1.11	25.7	60.7	79.7
WIU	241,718	32,187,647	56,251,659	84,700,656	96,117,333		133.16	232.72	350.41	397.64	1.11	0.92	0.96	0.91	33.5	58.5	88.1
Total	4,796,805	576,853,816	1,218,288,309	1,753,297,089	2,086,787,944	Average	120.26	253.98	365.51	435.04							

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

Institution	Chicago State University	Fiscal Year	2018
1.	State Operating Appropriation and University Income Fund for Fiscal Year*		<u>94,829,438.62</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30		<u>94,829,438.62</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		<u>0.00</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		<u>94,829,438.62</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		<u>0.00</u>
6.	Expenditures Excluded from Unit Cost Study		<u>41,818,060.62</u>
	GMS Group Insurance Payment	--	<u>--</u>
	Unemployment Compensation	--	<u>--</u>
	Permanent Improvements	--	<u>--</u>
	Medicate Payments	--	<u>--</u>
	Scholarships and Fellowships	1,746,424.97	<u>1,746,424.97</u>
	Student Aide	--	<u>--</u>
	Other Adjustment*	40,071,635.65	<u>40,071,635.65</u>
7.	Other Expenditures Included in Unit Cost Study		<u>0.00</u>
8.	Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		<u>53,011,378.00</u>

*All Fringe Benefits are excluded from cost.

FORM C

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

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

Institution: Governors State University Fiscal Year: 2018

State Operating Appropriations and University Income	
1 Fund for Fiscal Year (PA 99-524 & PA100-0021 & Income Fund)	<u>\$56,614,271</u>
2 Actual Expenditures for Fiscal Year: July 1 to June 30	<u>\$51,295,313</u>
Estimated Lapse Period Expenditures for Fiscal Year	
3 Based on obligations as of June 30	<u>\$0</u>
Total Estimated Expenditures from State-Appropriated	
4 Funds and University Income Fund (Line 2 plus Line 3)	<u>\$51,295,313</u>
5 Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)	<u>\$0</u>
6 Expenditures Excluded from Cost Study	
Medicare	<u>\$766,200</u>
CMS Group Insurance	<u>\$656,200</u>
Student Aid	<u>\$217,100</u>
7 Other Expenditures Included in the Cost Study	<u>\$0.00</u>
Expenditures* Included in the Unit Cost Study	
8 (Line 4 less Line 6 plus Line 7)	<u>\$49,655,813</u>

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>FY2018</u>
1.	State Operating Appropriations and University Income Fund for Fiscal Year		<u>245,798.4</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30		<u>244,874.7</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		<u>0.0</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		<u>244,874.7</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		<u>923.7</u>
6.	Expenditures Excluded from Unit Cost Study		
	Retirement Contributions		<u>96.1</u>
	Refunds		<u>0</u>
	Student Aid		<u>22,500.2</u>
	Other:		
	Medicare/Insurance Lapse		<u>5,593.5</u>
	ROTC		<u>40.5</u>
	Unemployment Benefits		<u>46.1</u>
	Total Expenditures Excluded from Unit Cost Study		<u>28,276.4</u>
7.	Other Expenditures Included in Unit Cost Study		<u>0.0</u>
8.	Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		<u>216,598.3</u>

FORM C

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

Institution:	Northeastern Illinois University	Fiscal Year	2018
1.	State Operating Appropriations and University Income Fund for Fiscal Year	\$	84,934,735
2.	Actual Expenditures for Fiscal Year: July 1 to June 30	\$	84,934,735
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on obligations as of June 30	\$	-
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Fund (Line 2 plus Line 3)	\$	84,934,735
5.	Estimated Lapsed Appropriations for Fiscal Year (Line 1 less Line 4)	\$	-
6.	Expenditures Excluded from Unit Cost Study	\$	2,285,765
	Medicare Payments	\$	917,305
	Student Aid	\$	1,368,460
7.	Other Expenditures Included in the Cost Study	\$	-
8.	Expenditures* Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)	\$	82,648,971

Form C

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

Institution: **Northern Illinois University**

Fiscal Year: **2018**

State Operating Appropriations and University Income Fund for Fiscal Year	<u>214,937,648</u>
Actual Expenditures for Fiscal Year: July 1 to June 30	<u>214,937,648</u>
Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30	<u>0</u>
Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)	<u>214,937,648</u>
Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)	<u>0</u>
Expenditures Excluded from Cost Study	<u>8,067,965</u>
Retirement Contributions	<u>0</u>
Refunds	<u>0</u>
Student Aid	<u>989,087</u>
Medicare	<u>2,958,359</u>
Unemployment Benefits	<u>31,151</u>
Scholarships & Fellowships	<u>3,884,858</u>
University Press	<u>204,510</u>
Other Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)	<u>206,869,683</u>
Expenditures Included in Unit Cost Study	<u>206,869,683</u>

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 2018

1.	State Operating Appropriations and University Income Funds	
	Beginning Appropriation and Income Funds	\$210,822,100.00
	Changes to Appropriation and Income Funds	
	Net Changes to Appropriation and Income Funds	\$19,780,113.17
	Ending State-Appropriations and Income Funds Available	\$230,602,213.17
2.	Actual Expenditures for Fiscal Year: July 1 to June 30	\$217,689,371.57
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)	\$217,689,371.57
5.	Estimated Lapsed Appropriations for Fiscal Year	\$12,900,330.99
	Lapsed Education Assistance	\$0.00
	Income Fund Unexpended	\$12,900,330.99
6.	Expenditures Excluded from Unit Cost Study	59,910,321.61
	Auditor General Expense	160,051.00
	Student Aid	17,957,754.00
	Social Security and Medicare	1,721,236.00
	Medical School Expenditures	38,718,633.88
	Medical School Overhead	769,728.99
	Permanent Improvements	524,480.88
	Retirement Contributions ¹	
	ROTC	62,142.00
	University Press	
	Rounding Error	(3,705.14)
7.	Other Expenditures Included in the Cost Study	\$1,820,928.04
	SIU Central Expenditures	1,860,113
	Expenditures Excluded From Cost Study (Medicare & SS)	(\$39,184.99)
8.	Expenditures Included in Unit Cost Study (Line 4 less Line 6 plus Line 7)	\$159,599,978.00

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

Institution: Southern Illinois University Edwardsville

Fiscal Year 2018

1. State Operating Appropriations and University Income Fund for Fiscal Year	
Beginning Appropriation and Income Funds	\$ 155,009,615
Changes to Appropriation and Income Funds	-
Net Intercampus One-Time Transfers	-
Income Fund Growth & Carryover	-
Ending State-Appropriation and Income Funds Available	\$ 155,009,615
2. Actual Expenditures for Fiscal Year July 1 to June 30	\$ 155,009,615
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)	155,009,615
5. Estimated Lapsed Appropriations for Fiscal Year	0
6. Expenditures Excluded from the Unit Cost Study	
Social Security and Medicare Payments	(1,692,659)
Refunds	0
Student Aid	(16,095,705)
CMS Group Insurance	(1,619,309)
Other:	
ROTC	(43,836)
Unemployment Compensation	(27,107)
Auditor General - Audit Expense	(186,929)
School of Dental Medicine	(11,734,252)
School Of Dental Medicine O & M	(1,633,819)
School of Dental Medicine - Institutional Support	(1,923,189)
	(34,956,805)
7. Other Expenditures Included in the Cost Study	
SIU Central Expenditures	1,385,821
Expenditures Excluded from Cost Study (Medicare)	(61,306)
	1,324,515
8. Expenditures Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)	\$ 121,377,325

FORM C
Reconciliation of Unit Cost Study to Annual Financial Statements
University of Illinois
FY 2018

	University Administration	Chicago	Springfield	Urbana- Champaign	Total
State FY 18 Operating Appropriations	\$138,311,600	\$632,108,000	\$58,871,300	\$1,002,088,200	\$1,831,379,100
Actual Expenditures July 1 to June 30	\$135,959,232	\$603,607,909	\$59,707,347	\$958,520,319	\$1,757,794,807
Estimated Lapse Period Expenditures	\$0	\$0	\$0	\$63	\$63
Total Estimated Expenditures per Accounting System	* \$135,959,232	\$603,607,909.37	\$59,707,347	\$958,520,382.29	\$1,757,794,871
Less:					
Medicare	(\$1,218,800)	(\$7,037,400)	(\$627,000)	(\$9,814,400)	(\$18,697,600)
Health Insurance Payments (CMS)	(\$24,893,200)				(\$24,893,200)
Willard Airport				(\$476,827)	(\$476,827)
University Press	(\$717,152)				(\$717,152)
Cost Recovery Courses				\$0	\$0
Contract Courses				\$0	\$0
Library Computer System	(\$2,321,530)				(\$2,321,530)
Student Aid		(\$40,073,322)	(\$6,044,425)	(\$107,849,633)	(\$153,967,379)
Workers Compensation		(\$3,128,200)	(\$157,200)	(\$3,634,600)	(\$6,920,000)
Military Program		\$0		(\$246,595)	(\$246,595)
Net Cost Study	\$106,808,550	\$553,368,988	\$52,878,723	\$836,498,327	\$1,549,554,588
Intercampus Adjustments:					
Intercampus O & M Physical Plant Adjustments	(136,270)	49,689	5,863	80,718	\$0
Net UA Institutional Support	(\$97,805,854)	\$40,332,766	\$2,410,802	\$55,062,286	\$0
UA ASOR Adjustment	(\$5,297,889)	\$2,184,721	\$130,587	\$2,982,581	\$0
Library Computer System	(\$1,296,251)	\$218,731	\$65,048	\$1,012,472	\$0
Sub-total	\$2,272,286	\$596,154,895	\$55,491,022	\$895,636,385	\$1,549,554,588
Deduct:					
Medicine incl support		(\$105,270,783)			(\$105,270,783)
Dentistry incl support		(\$35,684,086)			(\$35,684,086)
Hospital incl support		(\$55,842,245)			(\$55,842,245)
Net Cost Study	\$2,272,286	\$399,357,781	\$55,491,022	\$895,636,385	\$1,352,757,474

Western Illinois University--Form C

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

WESTERN ILLINOIS UNIVERSITY

FISCAL YEAR 2018

1. STATE OPERATING APPROPRIATIONS FOR FISCAL YEAR 2018	\$	113,918,475
2. ACTUAL EXPENDITURES FOR FISCAL YEAR 2018	\$	113,918,475
3. LAPSE PERIOD EXPENDITURES FOR THE FISCAL YEAR BASED ON OBLIGATIONS AS OF SEPTEMBER 15, 2018	\$	-
4. TOTAL ESTIMATED EXPENDITURES FROM STATE-APPROPRIATED FUNDS (LINE 2 PLUS LINE 3)	\$	113,918,475
5. ESTIMATED LAPSED APPROPRIATIONS FOR FISCAL YEAR 2017: (LINE 1 LESS LINE 4)	\$	-
6. EXPENDITURES EXCLUDED FROM THE UNIT COST STUDY	\$	11,066,692
FICA MEDICARE	\$	1,190,781
MATCHING FUNDS	\$	233,254
STUDENT AID	\$	7,215,432
MILITARY SCIENCE	\$	47,187
CMS GROUP INSURANCE	\$	1,744,800
PERMANENT IMPROVEMENTS	\$	205,430
FACILITIES PLANNING	\$	238,147
DEPT EMPLOYMENT SECURITY	\$	23,173
RETIREMENT	\$	168,488
RESERVE	\$	-
7. OTHER EXPENDITURES INCLUDED IN THE UNIT COST STUDY	\$	-
8. EXPENDITURES INCLUDED IN THE UNIT COST STUDY FY 2018: (LINE 4 PLUS LINE 7 LESS LINE 6)	\$	102,851,696

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 *2017-18 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 is 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.

COST STUDY AGGREGATION SCHEME

Number	Disciplines	Applicable 4-Digit Codes
1	Agribusiness, Agricultural Production, and Agriculture Science	All codes beginning with 01 and 02
2	Conservation and Natural Resources	All codes beginning with 03
3	Architecture	All codes beginning with 04
4	Area and Ethnic Studies	All codes beginning with 05
5	Business and Management, General and Business Administration and Management	4-digit codes 5201 and 5202
6	Accounting	4-digit code 5203
7	Business, Other	All other codes beginning with 52 and all codes beginning with 08
8	Communication and Communications Technologies	All codes beginning with 09 and 10, and 4-digit code 4802
9	Computer and Information Sciences	All codes beginning with 11
10	Teacher Education	4-digit codes 1301, 1302, 1310, 1312, 1313 and 1314
11	Education, Other	All other codes beginning with 13 and excluding 1308
12	Engineering	All codes beginning with 14
13	Engineering Technologies	All codes beginning with 15
14	Foreign Languages	All codes beginning with 16 and 4-digit code 2303
15	Nursing	4-digit codes 5116 and 5138
16	Veterinary Medicine	4-digit codes 5124 and 5125
17	Diagnostic and Therapeutic Services	4-digit codes 5109, 5110 and 5123
18	Health Related, Other	All other codes beginning with 51 and excluding 5113
19	Home Economics	All codes beginning with 19 and 20
20	Legal Studies and Law	All codes beginning with 22
21	Letters	All codes beginning with 23 excluding 4-digit code 2303
22	Liberal Arts and Humanities	All codes beginning with 24
23	Library Sciences	All codes beginning with 25
24	Life Sciences	All codes beginning with 26 and 4-digit code 5113
25	Mathematics	All codes beginning with 27
26	Multi/Interdisciplinary	All codes beginning with 30
27	Recreation and Leisure	All codes beginning with 31
28	Philosophy and Religion	All codes beginning with 38 and 39
29	Chemistry	4-digit code 4005
30	Geological Sciences	4-digit codes 4006 and 4007

COST STUDY AGGREGATION SCHEME

Number	Disciplines	Applicable 4-Digit Codes
31	Physics	4-digit code 4008
32	Physical Sciences and Science Technologies, Other	All other codes beginning with 40 and all codes beginning with 41
33	Psychology	All codes beginning with 42 and 4-digit code 1308
34	Protective Services	All codes beginning with 43
35	Public Administration and Services	All codes beginning with 44
36	Anthropology and Sociology	4-digit codes 4502, 4503, 4511 and 4513
37	Economics	4-digit code 4506
38	Geography	4-digit code 4507
39	History	4-digit code 4508
40	Political Science	4-digit codes 4509 and 4510
41	Social Sciences, Other	All other codes beginning with 45
42	Trade and Industrial	All codes beginning with 12, 29, 46, 47, 48 (excluding 4-digit code 4802) and 49
43	Visual Arts	4-digit codes 5001, 5002, 5004, 5006 and
44	Performing Arts (except music)	4-digit codes 5003, 5005 and 5099
45	Music	4-digit code 5009
46	Personal Improvement and Leisure Programs	All codes beginning with 32 thru 37

SECTION IX

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

2017-2018 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS

		201 Direct Salary Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	794,534	1,968,832	678,622	61,564	3,503,552
	Reported	1,643,112	6,007,532	4,258,162	167,250	12,076,056
	Weighted	848,578	4,038,700	3,579,540	105,686	8,572,504
Eastern Illinois University	Difference	1,000,517	4,396,316	2,263,319		7,660,152
	Reported	3,978,052	14,299,762	6,970,937		25,248,751
	Weighted	2,977,535	9,903,446	4,707,618		17,588,599
Governors State University	Difference	900,345	2,921,591	-387,461	-68,259	3,366,216
	Reported	3,008,801	9,017,324	4,337,237	779,142	17,142,504
	Weighted	2,108,456	6,095,733	4,724,698	847,401	13,776,288
Illinois State University	Difference	-4,715,985	-2,644,157	-1,022,620	-371,905	-8,754,667
	Reported	13,402,253	30,304,801	5,640,896	1,274,526	50,622,476
	Weighted	18,118,238	32,948,958	6,663,516	1,646,431	59,377,143
Northeastern Illinois University	Difference	384,299	435,462	-20,551		799,210
	Reported	4,365,544	12,360,956	4,598,600		21,325,100
	Weighted	3,981,245	11,925,494	4,619,151		20,525,890
Northern Illinois University	Difference	1,489,204	-15,121,664	-722,501	-218,314	-14,573,275
	Reported	9,403,642	14,091,638	12,031,303	3,050,126	38,576,709
	Weighted	7,914,438	29,213,302	12,753,804	3,268,440	53,149,984
Southern Illinois University Carbondale	Difference	-1,369,982	-2,104,242	206,415	555,772	-2,712,037
	Reported	4,200,889	23,211,127	8,475,835	3,712,966	39,600,817
	Weighted	5,570,871	25,315,369	8,269,420	3,157,194	42,312,854
Southern Illinois University Edwardsville	Difference	-4,372,616	-7,005,989	-288,706	-950,282	-12,617,593
	Reported	5,570,721	14,452,817	6,345,264	813,173	27,181,975
	Weighted	9,943,337	21,458,806	6,633,970	1,763,455	39,799,568
U of I at Chicago	Difference	2,097,912	7,751,038	2,387,700	4,377,444	16,614,094
	Reported	22,351,374	46,077,285	31,051,683	19,139,434	118,619,776
	Weighted	20,253,462	38,326,247	28,663,983	14,761,990	102,005,682
U of I at Springfield	Difference	801,013	904,364	-466,263	-21,389	1,217,725
	Reported	2,446,506	6,159,654	4,405,324	53,359	13,064,843
	Weighted	1,645,493	5,255,290	4,871,587	74,748	11,847,118
U of I at Urbana/Champaign	Difference	1,946,937	4,203,922	-3,936,921	-3,302,440	-1,088,502
	Reported	37,548,073	72,922,088	40,221,901	30,515,098	181,207,160
	Weighted	35,601,136	68,718,166	44,158,822	33,817,538	182,295,662
Western Illinois University	Difference	1,043,828	4,294,533	1,308,973	-62,184	6,585,150
	Reported	7,548,237	17,958,166	6,496,993	184,251	32,187,647
	Weighted	6,504,409	13,663,633	5,188,020	246,435	25,602,497

2017-2018 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS

202 Indirect Salary Costs						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	38,829	253,793	-98,700	-4,633	189,289
	Reported	208,091	917,870	643,958	11,979	1,781,898
	Weighted	169,262	664,077	742,658	16,612	1,592,609
Eastern Illinois University	Difference	1,063	-644,572	-445,545		-1,089,054
	Reported	666,636	1,041,836	269,905		1,978,377
	Weighted	665,573	1,686,408	715,450		3,067,431
Governors State University	Difference	-141,048	-693,602	-680,402	-27,037	-1,542,089
	Reported	100,193	300,277	144,431	25,945	570,846
	Weighted	241,241	993,879	824,833	52,982	2,112,935
Illinois State University	Difference	-2,567,566	-2,085,461	-145,975	219,082	-4,579,920
	Reported	2,029,453	3,612,457	899,576	575,703	7,117,189
	Weighted	4,597,019	5,697,918	1,045,551	356,621	11,697,109
Northeastern Illinois University	Difference	-686,582	-1,399,351	-389,186		-2,475,119
	Reported	213,607	683,134	280,977		1,177,718
	Weighted	900,189	2,082,485	670,163		3,652,837
Northern Illinois University	Difference	523,618	751,224	-860,239	-488,583	-73,980
	Reported	2,455,800	6,267,597	1,354,215	192,275	10,269,887
	Weighted	1,932,182	5,516,373	2,214,454	680,858	10,343,867
Southern Illinois University Carbondale	Difference	1,171,756	-1,276,486	564,107	227,356	686,733
	Reported	2,494,111	3,254,074	2,205,246	988,413	8,941,844
	Weighted	1,322,355	4,530,560	1,641,139	761,057	8,255,111
Southern Illinois University Edwardsville	Difference	553,308	-1,284,273	866,893	2,010	137,938
	Reported	2,980,629	2,929,153	2,201,072	85,663	8,196,517
	Weighted	2,427,321	4,213,426	1,334,179	83,653	8,058,579
U of I at Chicago	Difference	-301,852	487,221	-535,642	72,832	-277,441
	Reported	4,208,588	8,031,677	4,969,241	3,585,273	20,794,779
	Weighted	4,510,440	7,544,456	5,504,883	3,512,441	21,072,220
U of I at Springfield	Difference	-195,761	-352,239	-432,103	-1,802	-981,905
	Reported	186,038	671,202	607,586	7,547	1,472,373
	Weighted	381,799	1,023,441	1,039,689	9,349	2,454,278
U of I at Urbana/Champaign	Difference	1,292,405	4,450,599	1,475,633	-5,738	7,212,899
	Reported	10,322,654	20,185,376	12,615,307	8,806,337	51,929,674
	Weighted	9,030,249	15,734,777	11,139,674	8,812,075	44,716,775
Western Illinois University	Difference	311,837	1,793,153	681,163	6,519	2,792,672
	Reported	1,866,618	4,176,663	1,588,951	52,450	7,684,682
	Weighted	1,554,781	2,383,510	907,788	45,931	4,892,010

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203 Departmental Research

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-182,014	-946,489	-824,099	-45,902	-1,998,504
	Reported	23,157	75,705	26,100	1,281	126,243
	Weighted	205,171	1,022,194	850,199	47,183	2,124,747
Eastern Illinois University	Difference	-664,491	-2,128,327	-801,676		-3,594,494
	Reported	71,534	419,140	183,761		674,435
	Weighted	736,025	2,547,467	985,437		4,268,929
Governors State University	Difference	-172,069	-1,364,369	-1,074,622	-46,164	-2,657,224
	Reported	35,823	107,359	51,639	9,277	204,098
	Weighted	207,892	1,471,728	1,126,261	55,441	2,861,322
Illinois State University	Difference	1,148,315	94,716	-608,988	-608,656	25,387
	Reported	5,509,976	8,539,731	980,966	212,787	15,243,460
	Weighted	4,361,661	8,445,015	1,589,954	821,443	15,218,073
Northeastern Illinois University	Difference	-556,206	-1,611,662	-567,602		-2,735,470
	Reported	373,370	1,795,467	604,570		2,773,407
	Weighted	929,576	3,407,129	1,172,172		5,508,877
Northern Illinois University	Difference	2,600,771	3,538,720	-1,190,305	-1,108,647	3,840,539
	Reported	4,475,607	11,768,989	3,422,208	512,499	20,179,303
	Weighted	1,874,836	8,230,269	4,612,513	1,621,146	16,338,764
Southern Illinois University Carbondale	Difference	-421,580	-1,785,065	-667,023	-682,599	-3,556,267
	Reported	827,503	4,601,927	2,071,103	839,978	8,340,511
	Weighted	1,249,083	6,386,992	2,738,126	1,522,577	11,896,778
Southern Illinois University Edwardsville	Difference	-325,497	-1,581,714	464,212	-37,202	-1,480,201
	Reported	2,040,890	3,934,869	2,355,924	87,089	8,418,772
	Weighted	2,366,387	5,516,583	1,891,712	124,291	9,898,973
U of I at Chicago	Difference	-1,347,563	-724,821	875,085	-117,362	-1,314,661
	Reported	3,673,498	10,239,959	9,845,897	7,362,344	31,121,698
	Weighted	5,021,061	10,964,780	8,970,812	7,479,706	32,436,359
U of I at Springfield	Difference	-162,233	-549,906	-797,093	-33,632	-1,542,864
	Reported	178,520	878,991	684,110	12,274	1,753,895
	Weighted	340,753	1,428,897	1,481,203	45,906	3,296,759
U of I at Urbana/Champaign	Difference	1,112,571	9,419,476	6,101,655	2,778,735	19,412,437
	Reported	10,054,512	29,980,419	24,086,409	20,917,315	85,038,655
	Weighted	8,941,941	20,560,943	17,984,754	18,138,580	65,626,218
Western Illinois University	Difference	-1,029,998	-2,360,551	-909,538	-98,567	-4,398,654
	Reported	543,671	1,116,469	466,757	21,040	2,147,937
	Weighted	1,573,669	3,477,020	1,376,295	119,607	6,546,591

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204 Departmental Overheads

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	92,952	46,358	-186,356	6,942	-40,104
	Reported	377,090	1,408,499	991,471	36,315	2,813,375
	Weighted	284,138	1,362,141	1,177,827	29,373	2,853,479
Eastern Illinois University	Difference	167,831	755,399	124,076		1,047,306
	Reported	1,179,232	4,128,800	1,741,964		7,049,996
	Weighted	1,011,401	3,373,401	1,617,888		6,002,690
Governors State University	Difference	-171,526	-139,995	-486,672	-151,073	-949,266
	Reported	843,917	2,529,199	1,216,519	218,535	4,808,170
	Weighted	1,015,443	2,669,194	1,703,191	369,608	5,757,436
Illinois State University	Difference	1,169,131	3,187,767	419,305	354,066	5,130,269
	Reported	7,137,362	14,495,519	2,697,823	886,718	25,217,422
	Weighted	5,968,231	11,307,752	2,278,518	532,652	20,087,153
Northeastern Illinois University	Difference	1,550,314	4,301,789	1,371,485		7,223,588
	Reported	2,805,694	8,519,561	3,134,428		14,459,683
	Weighted	1,255,380	4,217,772	1,762,943		7,236,095
Northern Illinois University	Difference	-1,306,490	-7,880,432	-3,947,060	-674,531	-13,808,513
	Reported	1,304,014	2,564,773	1,341,745	299,748	5,510,280
	Weighted	2,610,504	10,445,205	5,288,805	974,279	19,318,793
Southern Illinois University Carbondale	Difference	276,675	947,161	1,891,920	678,929	3,794,685
	Reported	2,197,111	9,986,648	5,981,356	1,603,739	19,768,854
	Weighted	1,920,436	9,039,487	4,089,436	924,810	15,974,169
Southern Illinois University Edwardsville	Difference	354,424	-1,047,045	23,942	-804,630	-1,473,309
	Reported	3,654,461	6,015,134	2,398,901	85,856	12,154,352
	Weighted	3,300,037	7,062,179	2,374,959	890,486	13,627,661
U of I at Chicago	Difference	1,114,987	1,856,820	2,630,901	1,603,739	7,206,447
	Reported	8,509,478	15,868,406	14,011,526	7,092,110	45,481,520
	Weighted	7,394,491	14,011,586	11,380,625	5,488,371	38,275,073
U of I at Springfield	Difference	-487	-231,559	-484,638	-42,936	-759,620
	Reported	524,177	1,568,272	1,278,484	20,670	3,391,603
	Weighted	524,664	1,799,831	1,763,122	63,606	4,151,223
U of I at Urbana/Champaign	Difference	-3,386,818	-2,458,587	-1,642,170	-965,906	-8,453,481
	Reported	9,230,655	21,991,002	18,190,189	10,786,125	60,197,971
	Weighted	12,617,473	24,449,589	19,832,359	11,752,031	68,651,452
Western Illinois University	Difference	139,015	662,331	285,273	-4,595	1,082,024
	Reported	2,298,827	5,329,017	2,094,809	67,660	9,790,313
	Weighted	2,159,812	4,666,686	1,809,536	72,255	8,708,289

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205 College or School Overheads

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	417,160	1,242,405	221,401	16,350	1,897,316
	Reported	561,210	2,096,226	1,475,573	54,047	4,187,056
	Weighted	144,050	853,821	1,254,172	37,697	2,289,740
Eastern Illinois University	Difference	-247,708	-1,022,025	-570,597		-1,840,330
	Reported	309,318	1,126,406	563,143		1,998,867
	Weighted	557,026	2,148,431	1,133,740		3,839,197
Governors State University	Difference	67,451	-189,298	-722,986	-60,583	-905,416
	Reported	404,929	1,213,557	583,712	104,858	2,307,056
	Weighted	337,478	1,402,855	1,306,698	165,441	3,212,472
Illinois State University	Difference	-1,599,042	-1,292,488	-705,102	-323,188	-3,919,820
	Reported	1,851,048	6,563,915	939,109	315,120	9,669,192
	Weighted	3,450,090	7,856,403	1,644,211	638,308	13,589,012
Northeastern Illinois University	Difference	-391,987	-1,227,810	-575,944		-2,195,741
	Reported	285,609	1,260,266	502,039		2,047,914
	Weighted	677,596	2,488,076	1,077,983		4,243,655
Northern Illinois University	Difference	4,406,045	5,292,855	2,726,193	296,425	12,721,518
	Reported	5,901,451	11,607,126	6,072,204	1,356,553	24,937,334
	Weighted	1,495,406	6,314,271	3,346,011	1,060,128	12,215,816
Southern Illinois University Carbondale	Difference	-272,003	-1,789,242	-761,645	-221,242	-3,044,132
	Reported	739,858	3,412,589	1,144,000	518,030	5,814,477
	Weighted	1,011,861	5,201,831	1,905,645	739,272	8,858,609
Southern Illinois University Edwardsville	Difference	-761,222	-1,117,674	820,452	-76,846	-1,135,290
	Reported	1,121,648	3,807,177	3,058,735	552,498	8,540,058
	Weighted	1,882,870	4,924,851	2,238,283	629,344	9,675,348
U of I at Chicago	Difference	-2,127,644	-4,839,417	-1,663,665	678,017	-7,952,709
	Reported	1,383,198	3,125,951	7,819,295	4,930,470	17,258,914
	Weighted	3,510,842	7,965,368	9,482,960	4,252,453	25,211,623
U of I at Springfield	Difference	165,614	314,110	-35,943	4,945	448,726
	Reported	436,291	1,391,861	1,146,396	14,875	2,989,423
	Weighted	270,677	1,077,751	1,182,339	9,930	2,540,697
U of I at Urbana/Champaign	Difference	655,858	5,107,525	1,519,237	-277,209	7,005,411
	Reported	7,274,087	18,950,294	15,082,700	7,354,323	48,661,404
	Weighted	6,618,229	13,842,769	13,563,463	7,631,532	41,655,993
Western Illinois University	Difference	-312,515	-478,933	-251,395	-36,665	-1,079,508
	Reported	873,787	2,463,715	1,052,999	50,579	4,441,080
	Weighted	1,186,302	2,942,648	1,304,394	87,244	5,520,588

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		206 Subtotal, Departmental and College Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	1,161,458	2,564,900	-209,132	34,320	3,551,546
	Reported	2,812,660	10,505,834	7,395,265	270,873	20,984,632
	Weighted	1,651,202	7,940,934	7,604,397	236,553	17,433,086
Eastern Illinois University	Difference	257,210	1,356,788	569,575		2,183,573
	Reported	6,204,772	21,015,944	9,729,710		36,950,426
	Weighted	5,947,562	19,659,156	9,160,135		34,766,853
Governors State University	Difference	483,148	534,326	-3,352,148	-353,119	-2,687,793
	Reported	4,393,660	13,167,717	6,333,534	1,137,755	25,032,666
	Weighted	3,910,512	12,633,391	9,685,682	1,490,874	27,720,459
Illinois State University	Difference	-6,565,151	-2,739,626	-2,063,381	-730,603	-12,098,761
	Reported	29,930,092	63,516,423	11,158,370	3,264,854	107,869,739
	Weighted	36,495,243	66,256,049	13,221,751	3,995,457	119,968,500
Northeastern Illinois University	Difference	299,835	498,425	-181,800		616,460
	Reported	8,043,824	24,619,384	9,120,614		41,783,822
	Weighted	7,743,989	24,120,959	9,302,414		41,167,362
Northern Illinois University	Difference	7,713,147	-13,419,299	-3,993,914	-2,193,653	-11,893,719
	Reported	23,540,514	46,300,123	24,221,675	5,411,201	99,473,513
	Weighted	15,827,367	59,719,422	28,215,589	7,604,854	111,367,232
Southern Illinois University Carbondale	Difference	-615,135	-6,007,874	1,233,772	558,215	-4,831,022
	Reported	10,459,472	44,466,365	19,877,540	7,663,126	82,466,503
	Weighted	11,074,607	50,474,239	18,643,768	7,104,911	87,297,525
Southern Illinois University Edwardsville	Difference	-4,551,604	-12,036,703	1,886,790	-1,866,953	-16,568,470
	Reported	15,368,351	31,139,143	16,359,893	1,624,279	64,491,666
	Weighted	19,919,955	43,175,846	14,473,103	3,491,232	81,060,136
U of I at Chicago	Difference	-564,161	4,530,839	3,694,377	6,614,668	14,275,723
	Reported	40,126,136	83,343,278	67,697,642	42,109,631	233,276,687
	Weighted	40,690,297	78,812,439	64,003,265	35,494,963	219,000,964
U of I at Springfield	Difference	608,144	84,768	-2,216,042	-94,817	-1,617,947
	Reported	3,771,532	10,669,980	8,121,900	108,725	22,672,137
	Weighted	3,163,388	10,585,212	10,337,942	203,542	24,290,084
U of I at Urbana/Champaign	Difference	1,620,951	20,722,933	3,517,434	-1,772,560	24,088,758
	Reported	74,429,981	164,029,179	110,196,506	78,379,198	427,034,864
	Weighted	72,809,030	143,306,246	106,679,072	80,151,758	402,946,106
Western Illinois University	Difference	152,164	3,910,531	1,114,475	-195,494	4,981,676
	Reported	13,131,140	31,044,030	11,700,509	375,980	56,251,659
	Weighted	12,978,976	27,133,499	10,586,034	571,474	51,269,983

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		207 Overhead Support Unique to Function				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	30,161	-1,030	-38,036	83	-8,822
	Reported	174,525	662,735	408,562	9,757	1,255,579
	Weighted	144,364	663,765	446,598	9,674	1,264,401
Eastern Illinois University	Difference	586,597	1,328,696	271,542		2,186,835
	Reported	1,106,847	2,981,453	821,910		4,910,210
	Weighted	520,250	1,652,757	550,368		2,723,375
Governors State University	Difference	1,334	-196,113	-114,076	-22,995	-331,850
	Reported	303,686	910,143	437,770	78,642	1,730,241
	Weighted	302,352	1,106,256	551,846	101,637	2,062,091
Illinois State University	Difference	-1,581,214	-1,967,969	-78,747	70,730	-3,557,200
	Reported	1,616,402	3,430,269	602,618	176,318	5,825,607
	Weighted	3,197,616	5,398,238	681,365	105,588	9,382,807
Northeastern Illinois University	Difference	770,975	1,514,381	276,814		2,562,170
	Reported	1,472,345	3,517,968	853,390		5,843,703
	Weighted	701,370	2,003,587	576,576		3,281,533
Northern Illinois University	Difference	1,298,807	3,201,483	724,540	203,756	5,428,586
	Reported	2,724,812	7,946,459	1,984,057	438,645	13,093,973
	Weighted	1,426,005	4,744,976	1,259,517	234,889	7,665,387
Southern Illinois University Carbondale	Difference	65,482	-300,045	-76,427	50,790	-260,200
	Reported	1,026,508	3,732,541	728,489	197,351	5,684,889
	Weighted	961,026	4,032,586	804,916	146,561	5,945,089
Southern Illinois University Edwardsville	Difference	64,719	-369,187	-129,797	-14,290	-448,555
	Reported	1,796,117	2,846,212	590,215	65,839	5,298,383
	Weighted	1,731,398	3,215,399	720,012	80,129	5,746,938
U of I at Chicago	Difference	394,085	-187,724	-98,453	249,396	357,304
	Reported	3,622,506	5,248,502	2,605,551	870,484	12,347,043
	Weighted	3,228,421	5,436,226	2,704,004	621,088	11,989,739
U of I at Springfield	Difference	939,288	2,323,361	1,291,984	11,787	4,566,420
	Reported	1,259,278	3,263,876	2,021,269	17,901	6,562,324
	Weighted	319,990	940,515	729,285	6,114	1,995,904
U of I at Urbana/Champaign	Difference	-3,632,421	-6,685,952	-2,233,703	-563,007	-13,115,083
	Reported	2,021,423	2,935,038	1,220,682	651,825	6,828,968
	Weighted	5,653,844	9,620,990	3,454,385	1,214,832	19,944,051
Western Illinois University	Difference	1,062,193	1,340,105	204,365	13,753	2,620,416
	Reported	2,239,250	3,700,701	814,615	35,365	6,789,931
	Weighted	1,177,057	2,360,596	610,250	21,612	4,169,515

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		208 Academic Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	518,310	1,724,725	1,061,627	39,063	3,343,725
	Reported	673,888	2,519,557	1,760,490	63,308	5,017,243
	Weighted	155,578	794,832	698,863	24,245	1,673,518
Eastern Illinois University	Difference	69,500	133,235	37,844		240,579
	Reported	656,771	2,155,579	947,805		3,760,155
	Weighted	587,271	2,022,344	909,961		3,519,576
Governors State University	Difference	56,415	-23,128	-285,758	-25,161	-277,632
	Reported	407,608	1,221,591	587,572	105,551	2,322,322
	Weighted	351,193	1,244,719	873,330	130,712	2,599,954
Illinois State University	Difference	760,679	2,426,582	396,217	167,136	3,750,614
	Reported	4,404,746	9,347,577	1,642,149	480,481	15,874,953
	Weighted	3,644,067	6,920,995	1,245,932	313,345	12,124,339
Northeastern Illinois University	Difference	18,378	-107,578	-87,242		-176,442
	Reported	775,428	2,292,788	812,736		3,880,952
	Weighted	757,050	2,400,366	899,978		4,057,394
Northern Illinois University	Difference	2,006,323	1,456,021	1,034,777	205,990	4,703,111
	Reported	3,582,577	7,399,203	3,574,446	797,918	15,354,144
	Weighted	1,576,254	5,943,182	2,539,669	591,928	10,651,033
Southern Illinois University Carbondale	Difference	336,949	913,865	902,830	467,796	2,621,440
	Reported	1,430,952	6,003,918	2,567,173	979,116	10,981,159
	Weighted	1,094,003	5,090,053	1,664,343	511,320	8,359,719
Southern Illinois University Edwardsville	Difference	-272,655	-878,856	373,810	-88,771	-866,472
	Reported	1,659,868	3,286,506	1,639,138	163,439	6,748,951
	Weighted	1,932,523	4,165,362	1,265,328	252,210	7,615,423
U of I at Chicago	Difference	-1,719,707	-3,210,386	-1,869,228	-316,211	-7,115,532
	Reported	1,940,326	3,929,187	3,118,061	1,906,241	10,893,815
	Weighted	3,660,033	7,139,573	4,987,289	2,222,452	18,009,347
U of I at Springfield	Difference	138,286	200,291	-61,567	-2,002	275,008
	Reported	448,468	1,242,133	904,212	11,288	2,606,101
	Weighted	310,182	1,041,842	965,779	13,290	2,331,093
U of I at Urbana/Champaign	Difference	-2,014,798	-2,987,254	-1,600,347	-429,019	-7,031,418
	Reported	4,450,808	9,720,250	6,486,435	4,600,994	25,258,487
	Weighted	6,465,606	12,707,504	8,086,782	5,030,013	32,289,905
Western Illinois University	Difference	102,318	352,486	97,040	-18,820	533,024
	Reported	1,370,155	3,097,233	1,115,629	36,668	5,619,685
	Weighted	1,267,837	2,744,747	1,018,589	55,488	5,086,661

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PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS

		209 Student Services				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	354,462	1,288,770	733,077	19,329	2,395,638
	Reported	458,985	1,742,942	1,074,485	25,659	3,302,071
	Weighted	104,523	454,172	341,408	6,330	906,433
Eastern Illinois University	Difference	312,739	728,862	160,262		1,201,863
	Reported	688,079	1,853,440	510,946		3,052,465
	Weighted	375,340	1,124,578	350,684		1,850,602
Governors State University	Difference	-50,253	-276,465	-181,718	-16,858	-525,294
	Reported	148,150	444,004	213,561	38,364	844,079
	Weighted	198,403	720,469	395,279	55,222	1,369,373
Illinois State University	Difference	-545,915	-1,162,562	-163,342	-16,477	-1,888,296
	Reported	1,760,320	2,453,265	277,175	54,308	4,545,068
	Weighted	2,306,235	3,615,827	440,517	70,785	6,433,364
Northeastern Illinois University	Difference	68,106	25,756	-26,932		66,930
	Reported	562,197	1,343,294	325,855		2,231,346
	Weighted	494,091	1,317,538	352,787		2,164,416
Northern Illinois University	Difference	450,084	1,023,785	218,769	78,342	1,770,980
	Reported	1,455,237	4,243,967	1,059,630	234,270	6,993,104
	Weighted	1,005,153	3,220,182	840,861	155,928	5,222,124
Southern Illinois University Carbondale	Difference	238,621	584,096	83,912	60,828	967,457
	Reported	930,693	3,384,151	660,492	178,924	5,154,260
	Weighted	692,072	2,800,055	576,580	118,096	4,186,803
Southern Illinois University Edwardsville	Difference	-300,401	-691,591	-208,127	-4,432	-1,204,551
	Reported	944,396	1,496,534	310,336	34,617	2,785,883
	Weighted	1,244,797	2,188,125	518,463	39,049	3,990,434
U of I at Chicago	Difference	126,761	-172,709	-247,270	103,063	-190,155
	Reported	2,487,667	3,604,271	1,789,301	597,780	8,479,019
	Weighted	2,360,906	3,776,980	2,036,571	494,717	8,669,174
U of I at Springfield	Difference	344,418	840,657	449,818	4,477	1,639,370
	Reported	564,703	1,463,629	906,404	8,027	2,942,763
	Weighted	220,285	622,972	456,586	3,550	1,303,393
U of I at Urbana/Champaign	Difference	-1,504,744	-2,836,251	-919,904	-235,361	-5,496,260
	Reported	2,783,272	4,041,203	1,680,738	897,497	9,402,710
	Weighted	4,288,016	6,877,454	2,600,642	1,132,858	14,898,970
Western Illinois University	Difference	506,124	647,654	101,457	7,091	1,262,326
	Reported	1,359,275	2,246,404	494,493	21,467	4,121,639
	Weighted	853,151	1,598,750	393,036	14,376	2,859,313

2017-2018 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
		Difference			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				

2017-2018 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS

211 Institutional Support

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	90,613	-40,425	-301,206	-11,213	-262,231
	Reported	474,227	1,776,525	1,222,778	42,292	3,515,822
	Weighted	383,614	1,816,950	1,523,984	53,505	3,778,053
Eastern Illinois University	Difference	-326,390	-1,132,122	-451,277		-1,909,789
	Reported	1,054,834	3,405,426	1,454,827		5,915,087
	Weighted	1,381,224	4,537,548	1,906,104		7,824,876
Governors State University	Difference	639,200	2,066,880	437,853	34,503	3,178,436
	Reported	1,695,180	5,080,422	2,443,631	438,973	9,658,206
	Weighted	1,055,980	3,013,542	2,005,778	404,470	6,479,770
Illinois State University	Difference	1,245,078	5,087,233	799,483	226,699	7,358,493
	Reported	9,835,073	20,500,592	3,556,983	1,032,994	34,925,642
	Weighted	8,589,995	15,413,359	2,757,500	806,295	27,567,149
Northeastern Illinois University	Difference	503,930	1,159,518	356,907		2,020,355
	Reported	2,314,694	6,761,358	2,357,763		11,433,815
	Weighted	1,810,764	5,601,840	2,000,856		9,413,460
Northern Illinois University	Difference	3,102,984	768,567	823,818	-118,868	4,576,501
	Reported	6,837,356	14,410,693	6,730,192	1,501,836	29,480,077
	Weighted	3,734,372	13,642,126	5,906,374	1,620,704	24,903,576
Southern Illinois University Carbondale	Difference	-754,566	-3,855,714	-767,659	-227,947	-5,605,886
	Reported	1,782,792	7,407,268	3,056,602	1,155,690	13,402,352
	Weighted	2,537,358	11,262,982	3,824,261	1,383,637	19,008,238
Southern Illinois University Edwardsville	Difference	-1,997,400	-4,520,806	-438,084	-379,468	-7,335,758
	Reported	2,595,063	5,080,490	2,466,513	246,506	10,388,572
	Weighted	4,592,463	9,601,296	2,904,597	625,974	17,724,330
U of I at Chicago	Difference	-1,865,345	-2,599,183	-1,111,238	174,131	-5,401,635
	Reported	7,399,796	14,751,585	11,532,126	6,969,506	40,653,013
	Weighted	9,265,141	17,350,768	12,643,364	6,795,375	46,054,648
U of I at Springfield	Difference	420,910	782,254	47,912	-11,112	1,239,964
	Reported	1,174,737	3,231,305	2,316,798	28,189	6,751,029
	Weighted	753,827	2,449,051	2,268,886	39,301	5,511,065
U of I at Urbana/Champaign	Difference	-354,133	3,404,906	1,026,321	379,555	4,456,649
	Reported	16,146,047	34,846,998	23,046,962	16,287,790	90,327,797
	Weighted	16,500,180	31,442,092	22,020,641	15,908,235	85,871,148
Western Illinois University	Difference	-704,879	-1,121,104	-422,830	-66,281	-2,315,094
	Reported	2,321,603	5,130,076	1,802,960	60,002	9,314,641
	Weighted	3,026,482	6,251,180	2,225,790	126,283	11,629,735

2017-2018 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS

		212 Subtotal with University Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,155,004	5,536,939	1,246,328	81,583	9,019,854
	Reported	4,594,285	17,207,594	11,861,581	411,891	34,075,351
	Weighted	2,439,281	11,670,655	10,615,253	330,308	25,055,497
Eastern Illinois University	Difference	899,656	2,415,458	587,944		3,903,058
	Reported	9,711,305	31,411,843	13,465,199		54,588,347
	Weighted	8,811,649	28,996,385	12,877,255		50,685,289
Governors State University	Difference	1,129,843	2,105,501	-3,495,849	-383,632	-644,137
	Reported	6,948,285	20,823,879	10,016,068	1,799,285	39,587,517
	Weighted	5,818,442	18,718,378	13,511,917	2,182,917	40,231,654
Illinois State University	Difference	-6,686,524	1,643,657	-1,109,772	-282,516	-6,435,155
	Reported	47,546,633	99,248,127	17,237,295	5,008,956	169,041,011
	Weighted	54,233,157	97,604,470	18,347,067	5,291,472	175,476,166
Northeastern Illinois University	Difference	1,661,223	3,090,500	337,747		5,089,470
	Reported	13,168,488	38,534,793	13,470,359		65,173,640
	Weighted	11,507,265	35,444,293	13,132,612		60,084,170
Northern Illinois University	Difference	14,571,345	-6,969,444	-1,192,011	-1,824,433	4,585,457
	Reported	38,140,498	80,300,445	37,570,001	8,383,871	164,394,815
	Weighted	23,569,153	87,269,889	38,762,012	10,208,304	159,809,358
Southern Illinois University Carbondale	Difference	-728,649	-8,665,674	1,376,427	909,681	-7,108,215
	Reported	15,630,419	64,994,243	26,890,297	10,174,207	117,689,166
	Weighted	16,359,068	73,659,917	25,513,870	9,264,526	124,797,381
Southern Illinois University Edwardsville	Difference	-7,057,341	-18,497,146	1,484,591	-2,353,915	-26,423,811
	Reported	22,363,797	43,848,885	21,366,096	2,134,681	89,713,459
	Weighted	29,421,138	62,346,031	19,881,505	4,488,596	116,137,270
U of I at Chicago	Difference	-3,628,369	-1,639,165	368,187	6,825,046	1,925,699
	Reported	55,576,431	110,876,823	86,742,682	52,453,643	305,649,579
	Weighted	59,204,800	112,515,988	86,374,495	45,628,597	303,723,880
U of I at Springfield	Difference	2,451,045	4,231,330	-487,896	-91,668	6,102,811
	Reported	7,218,719	19,870,924	14,270,584	174,131	41,534,358
	Weighted	4,767,674	15,639,594	14,758,480	265,799	35,431,547
U of I at Urbana/Champaign	Difference	-5,885,145	11,618,381	-210,200	-2,620,392	2,902,644
	Reported	99,831,533	215,572,669	142,631,324	100,817,305	558,852,831
	Weighted	105,716,678	203,954,288	142,841,524	103,437,697	555,950,187
Western Illinois University	Difference	1,117,919	5,129,670	1,094,505	-259,752	7,082,342
	Reported	20,421,423	45,218,445	15,928,207	529,483	82,097,558
	Weighted	19,303,504	40,088,775	14,833,702	789,235	75,015,216

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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	1,198,476	4,003,703	2,391,796	88,470	7,682,445
	Reported	1,660,484	6,220,427	4,281,497	148,089	12,310,497
	Weighted	462,008	2,216,724	1,889,701	59,619	4,628,052
Eastern Illinois University	Difference	-71,609	-350,627	-122,477		-544,713
	Reported	1,615,936	5,216,872	2,228,696		9,061,504
	Weighted	1,687,545	5,567,499	2,351,173		9,606,217
Governors State University	Difference	109,360	-230,392	-848,892	-43,028	-1,012,952
	Reported	1,075,220	3,222,407	1,549,943	278,433	6,126,003
	Weighted	965,860	3,452,799	2,398,835	321,461	7,138,955
Illinois State University	Difference	-373,647	2,254,768	254,966	141,454	2,277,541
	Reported	10,051,827	20,952,400	3,635,373	1,055,761	35,695,361
	Weighted	10,425,474	18,697,632	3,380,407	914,307	33,417,820
Northeastern Illinois University	Difference	342,763	612,887	167,707		1,123,357
	Reported	2,535,622	7,406,702	2,582,806		12,525,130
	Weighted	2,192,859	6,793,815	2,415,099		11,401,773
Northern Illinois University	Difference	890,008	-5,367,856	-2,149,181	-648,990	-7,276,019
	Reported	5,390,853	11,361,980	5,306,360	1,184,108	23,243,301
	Weighted	4,500,845	16,729,836	7,455,541	1,833,098	30,519,320
Southern Illinois University Carbondale	Difference	-343,341	-2,497,775	-183,428	3,370	-3,021,174
	Reported	2,783,040	11,563,151	4,771,528	1,804,096	20,921,815
	Weighted	3,126,381	14,060,926	4,954,956	1,800,726	23,942,989
Southern Illinois University Edwardsville	Difference	-922,483	-2,713,938	876,515	-260,057	-3,019,963
	Reported	4,725,221	9,250,820	4,491,151	448,853	18,916,045
	Weighted	5,647,704	11,964,758	3,614,636	708,910	21,936,008
U of I at Chicago	Difference	-4,978,653	-9,141,387	-5,566,334	-2,635,650	-22,322,024
	Reported	6,219,898	12,399,429	9,693,318	5,858,215	34,170,860
	Weighted	11,198,551	21,540,816	15,259,652	8,493,865	56,492,884
U of I at Springfield	Difference	209,902	77,669	-609,573	-20,352	-342,354
	Reported	1,111,373	3,057,006	2,191,828	26,670	6,386,877
	Weighted	901,471	2,979,337	2,801,401	47,022	6,729,231
U of I at Urbana/Champaign	Difference	4,786,395	14,703,869	6,329,765	3,445,632	29,265,661
	Reported	25,510,547	55,057,818	36,413,909	25,734,507	142,716,781
	Weighted	20,724,152	40,353,949	30,084,144	22,288,875	113,451,120
Western Illinois University	Difference	-847,164	-1,350,915	-540,858	-70,843	-2,809,780
	Reported	2,845,524	6,287,779	2,209,830	73,544	11,416,677
	Weighted	3,692,688	7,638,694	2,750,688	144,387	14,226,457

2017-2018 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	3,353,479	9,540,642	3,638,123	170,052	16,702,296
	Reported	6,254,769	23,428,021	16,143,078	559,980	46,385,848
	Weighted	2,901,290	13,887,379	12,504,955	389,928	29,683,552
Eastern Illinois University	Difference	828,046	2,064,831	465,467		3,358,344
	Reported	11,327,241	36,628,715	15,693,895		63,649,851
	Weighted	10,499,195	34,563,884	15,228,428		60,291,507
Governors State University	Difference	1,239,203	1,875,109	-4,344,742	-426,661	-1,657,091
	Reported	8,023,505	24,046,286	11,566,011	2,077,718	45,713,520
	Weighted	6,784,302	22,171,177	15,910,753	2,504,379	47,370,611
Illinois State University	Difference	-7,060,172	3,898,425	-854,806	-141,063	-4,157,616
	Reported	57,598,460	120,200,527	20,872,668	6,064,717	204,736,372
	Weighted	64,658,632	116,302,102	21,727,474	6,205,780	208,893,988
Northeastern Illinois University	Difference	2,003,985	3,703,386	505,454		6,212,825
	Reported	15,704,110	45,941,495	16,053,165		77,698,770
	Weighted	13,700,125	42,238,109	15,547,711		71,485,945
Northern Illinois University	Difference	15,461,352	-12,337,301	-3,341,193	-2,473,423	-2,690,565
	Reported	43,531,351	91,662,425	42,876,361	9,567,979	187,638,116
	Weighted	28,069,999	103,999,726	46,217,554	12,041,402	190,328,681
Southern Illinois University Carbondale	Difference	-1,071,991	-11,163,450	1,192,998	913,050	-10,129,393
	Reported	18,413,459	76,557,394	31,661,825	11,978,303	138,610,981
	Weighted	19,485,450	87,720,844	30,468,827	11,065,253	148,740,374
Southern Illinois University Edwardsville	Difference	-7,979,825	-21,211,084	2,361,105	-2,613,972	-29,443,776
	Reported	27,089,018	53,099,705	25,857,247	2,583,534	108,629,504
	Weighted	35,068,843	74,310,789	23,496,142	5,197,506	138,073,280
U of I at Chicago	Difference	-8,607,023	-10,780,552	-5,198,148	4,189,396	-20,396,327
	Reported	61,796,329	123,276,252	96,436,000	58,311,858	339,820,439
	Weighted	70,403,352	134,056,804	101,634,148	54,122,462	360,216,766
U of I at Springfield	Difference	2,660,946	4,308,998	-1,097,469	-112,021	5,760,454
	Reported	8,330,092	22,927,930	16,462,412	200,801	47,921,235
	Weighted	5,669,146	18,618,932	17,559,881	312,822	42,160,781
U of I at Urbana/Champaign	Difference	-1,098,750	26,322,250	6,119,565	825,239	32,168,304
	Reported	125,342,080	270,630,487	179,045,233	126,551,812	701,569,612
	Weighted	126,440,830	244,308,237	172,925,668	125,726,573	669,401,308
Western Illinois University	Difference	270,754	3,778,755	553,647	-330,596	4,272,560
	Reported	23,266,947	51,506,224	18,138,037	603,027	93,514,235
	Weighted	22,996,193	47,727,469	17,584,390	933,623	89,241,675

SECTION X

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

2017-2018 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS

		201 Direct Salary Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	794,534	1,968,832	678,622	61,564	3,503,552
	Reported	1,643,112	6,007,532	4,258,162	167,250	12,076,056
	Weighted	848,578	4,038,700	3,579,540	105,686	8,572,504
Eastern Illinois University	Difference	1,000,517	4,396,316	2,263,319		7,660,152
	Reported	3,978,052	14,299,762	6,970,937		25,248,751
	Weighted	2,977,535	9,903,446	4,707,618		17,588,599
Governors State University	Difference	900,345	2,921,591	-387,461	-68,259	3,366,216
	Reported	3,008,801	9,017,324	4,337,237	779,142	17,142,504
	Weighted	2,108,456	6,095,733	4,724,698	847,401	13,776,288
Illinois State University	Difference	-4,715,985	-2,644,157	-1,022,620	-371,905	-8,754,667
	Reported	13,402,253	30,304,801	5,640,896	1,274,526	50,622,476
	Weighted	18,118,238	32,948,958	6,663,516	1,646,431	59,377,143
Northeastern Illinois University	Difference	384,299	435,462	-20,551		799,210
	Reported	4,365,544	12,360,956	4,598,600		21,325,100
	Weighted	3,981,245	11,925,494	4,619,151		20,525,890
Northern Illinois University	Difference	1,489,204	-15,121,664	-722,501	-218,314	-14,573,275
	Reported	9,403,642	14,091,638	12,031,303	3,050,126	38,576,709
	Weighted	7,914,438	29,213,302	12,753,804	3,268,440	53,149,984
Southern Illinois University Carbondale	Difference	-1,369,982	-2,104,242	206,415	555,772	-2,712,037
	Reported	4,200,889	23,211,127	8,475,835	3,712,966	39,600,817
	Weighted	5,570,871	25,315,369	8,269,420	3,157,194	42,312,854
Southern Illinois University Edwardsville	Difference	-4,372,616	-7,005,989	-288,706	-950,282	-12,617,593
	Reported	5,570,721	14,452,817	6,345,264	813,173	27,181,975
	Weighted	9,943,337	21,458,806	6,633,970	1,763,455	39,799,568
U of I at Chicago	Difference	2,097,912	7,751,038	2,387,700	4,377,444	16,614,094
	Reported	22,351,374	46,077,285	31,051,683	19,139,434	118,619,776
	Weighted	20,253,462	38,326,247	28,663,983	14,761,990	102,005,682
U of I at Springfield	Difference	801,013	904,364	-466,263	-21,389	1,217,725
	Reported	2,446,506	6,159,654	4,405,324	53,359	13,064,843
	Weighted	1,645,493	5,255,290	4,871,587	74,748	11,847,118
U of I at Urbana/Champaign	Difference	1,946,937	4,203,922	-3,936,921	-3,302,440	-1,088,502
	Reported	37,548,073	72,922,088	40,221,901	30,515,098	181,207,160
	Weighted	35,601,136	68,718,166	44,158,822	33,817,538	182,295,662
Western Illinois University	Difference	1,043,828	4,294,533	1,308,973	-62,184	6,585,150
	Reported	7,548,237	17,958,166	6,496,993	184,251	32,187,647
	Weighted	6,504,409	13,663,633	5,188,020	246,435	25,602,497

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202 Indirect Salary Costs						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	38,829	253,793	-98,700	-4,633	189,289
	Reported	208,091	917,870	643,958	11,979	1,781,898
	Weighted	169,262	664,077	742,658	16,612	1,592,609
Eastern Illinois University	Difference	1,063	-644,572	-445,545		-1,089,054
	Reported	666,636	1,041,836	269,905		1,978,377
	Weighted	665,573	1,686,408	715,450		3,067,431
Governors State University	Difference	-141,048	-693,602	-680,402	-27,037	-1,542,089
	Reported	100,193	300,277	144,431	25,945	570,846
	Weighted	241,241	993,879	824,833	52,982	2,112,935
Illinois State University	Difference	-2,567,566	-2,085,461	-145,975	219,082	-4,579,920
	Reported	2,029,453	3,612,457	899,576	575,703	7,117,189
	Weighted	4,597,019	5,697,918	1,045,551	356,621	11,697,109
Northeastern Illinois University	Difference	-686,582	-1,399,351	-389,186		-2,475,119
	Reported	213,607	683,134	280,977		1,177,718
	Weighted	900,189	2,082,485	670,163		3,652,837
Northern Illinois University	Difference	523,618	751,224	-860,239	-488,583	-73,980
	Reported	2,455,800	6,267,597	1,354,215	192,275	10,269,887
	Weighted	1,932,182	5,516,373	2,214,454	680,858	10,343,867
Southern Illinois University Carbondale	Difference	1,171,756	-1,276,486	564,107	227,356	686,733
	Reported	2,494,111	3,254,074	2,205,246	988,413	8,941,844
	Weighted	1,322,355	4,530,560	1,641,139	761,057	8,255,111
Southern Illinois University Edwardsville	Difference	553,308	-1,284,273	866,893	2,010	137,938
	Reported	2,980,629	2,929,153	2,201,072	85,663	8,196,517
	Weighted	2,427,321	4,213,426	1,334,179	83,653	8,058,579
U of I at Chicago	Difference	-301,852	487,221	-535,642	72,832	-277,441
	Reported	4,208,588	8,031,677	4,969,241	3,585,273	20,794,779
	Weighted	4,510,440	7,544,456	5,504,883	3,512,441	21,072,220
U of I at Springfield	Difference	-195,761	-352,239	-432,103	-1,802	-981,905
	Reported	186,038	671,202	607,586	7,547	1,472,373
	Weighted	381,799	1,023,441	1,039,689	9,349	2,454,278
U of I at Urbana/Champaign	Difference	1,292,405	4,450,599	1,475,633	-5,738	7,212,899
	Reported	10,322,654	20,185,376	12,615,307	8,806,337	51,929,674
	Weighted	9,030,249	15,734,777	11,139,674	8,812,075	44,716,775
Western Illinois University	Difference	311,837	1,793,153	681,163	6,519	2,792,672
	Reported	1,866,618	4,176,663	1,588,951	52,450	7,684,682
	Weighted	1,554,781	2,383,510	907,788	45,931	4,892,010

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203 Departmental Research						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-182,014	-946,489	-824,099	-45,902	-1,998,504
	Reported	23,157	75,705	26,100	1,281	126,243
	Weighted	205,171	1,022,194	850,199	47,183	2,124,747
Eastern Illinois University	Difference	-664,491	-2,128,327	-801,676		-3,594,494
	Reported	71,534	419,140	183,761		674,435
	Weighted	736,025	2,547,467	985,437		4,268,929
Governors State University	Difference	-172,069	-1,364,369	-1,074,622	-46,164	-2,657,224
	Reported	35,823	107,359	51,639	9,277	204,098
	Weighted	207,892	1,471,728	1,126,261	55,441	2,861,322
Illinois State University	Difference	1,148,315	94,716	-608,988	-608,656	25,387
	Reported	5,509,976	8,539,731	980,966	212,787	15,243,460
	Weighted	4,361,661	8,445,015	1,589,954	821,443	15,218,073
Northeastern Illinois University	Difference	-556,206	-1,611,662	-567,602		-2,735,470
	Reported	373,370	1,795,467	604,570		2,773,407
	Weighted	929,576	3,407,129	1,172,172		5,508,877
Northern Illinois University	Difference	2,600,771	3,538,720	-1,190,305	-1,108,647	3,840,539
	Reported	4,475,607	11,768,989	3,422,208	512,499	20,179,303
	Weighted	1,874,836	8,230,269	4,612,513	1,621,146	16,338,764
Southern Illinois University Carbondale	Difference	-421,580	-1,785,065	-667,023	-682,599	-3,556,267
	Reported	827,503	4,601,927	2,071,103	839,978	8,340,511
	Weighted	1,249,083	6,386,992	2,738,126	1,522,577	11,896,778
Southern Illinois University Edwardsville	Difference	-325,497	-1,581,714	464,212	-37,202	-1,480,201
	Reported	2,040,890	3,934,869	2,355,924	87,089	8,418,772
	Weighted	2,366,387	5,516,583	1,891,712	124,291	9,898,973
U of I at Chicago	Difference	-1,347,563	-724,821	875,085	-117,362	-1,314,661
	Reported	3,673,498	10,239,959	9,845,897	7,362,344	31,121,698
	Weighted	5,021,061	10,964,780	8,970,812	7,479,706	32,436,359
U of I at Springfield	Difference	-162,233	-549,906	-797,093	-33,632	-1,542,864
	Reported	178,520	878,991	684,110	12,274	1,753,895
	Weighted	340,753	1,428,897	1,481,203	45,906	3,296,759
U of I at Urbana/Champaign	Difference	1,112,571	9,419,476	6,101,655	2,778,735	19,412,437
	Reported	10,054,512	29,980,419	24,086,409	20,917,315	85,038,655
	Weighted	8,941,941	20,560,943	17,984,754	18,138,580	65,626,218
Western Illinois University	Difference	-1,029,998	-2,360,551	-909,538	-98,567	-4,398,654
	Reported	543,671	1,116,469	466,757	21,040	2,147,937
	Weighted	1,573,669	3,477,020	1,376,295	119,607	6,546,591

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204 Departmental Overheads						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	92,952	46,358	-186,356	6,942	-40,104
	Reported	377,090	1,408,499	991,471	36,315	2,813,375
	Weighted	284,138	1,362,141	1,177,827	29,373	2,853,479
Eastern Illinois University	Difference	167,831	755,399	124,076		1,047,306
	Reported	1,179,232	4,128,800	1,741,964		7,049,996
	Weighted	1,011,401	3,373,401	1,617,888		6,002,690
Governors State University	Difference	-171,526	-139,995	-486,672	-151,073	-949,266
	Reported	843,917	2,529,199	1,216,519	218,535	4,808,170
	Weighted	1,015,443	2,669,194	1,703,191	369,608	5,757,436
Illinois State University	Difference	1,169,131	3,187,767	419,305	354,066	5,130,269
	Reported	7,137,362	14,495,519	2,697,823	886,718	25,217,422
	Weighted	5,968,231	11,307,752	2,278,518	532,652	20,087,153
Northeastern Illinois University	Difference	1,550,314	4,301,789	1,371,485		7,223,588
	Reported	2,805,694	8,519,561	3,134,428		14,459,683
	Weighted	1,255,380	4,217,772	1,762,943		7,236,095
Northern Illinois University	Difference	-1,306,490	-7,880,432	-3,947,060	-674,531	-13,808,513
	Reported	1,304,014	2,564,773	1,341,745	299,748	5,510,280
	Weighted	2,610,504	10,445,205	5,288,805	974,279	19,318,793
Southern Illinois University Carbondale	Difference	276,675	947,161	1,891,920	678,929	3,794,685
	Reported	2,197,111	9,986,648	5,981,356	1,603,739	19,768,854
	Weighted	1,920,436	9,039,487	4,089,436	924,810	15,974,169
Southern Illinois University Edwardsville	Difference	354,424	-1,047,045	23,942	-804,630	-1,473,309
	Reported	3,654,461	6,015,134	2,398,901	85,856	12,154,352
	Weighted	3,300,037	7,062,179	2,374,959	890,486	13,627,661
U of I at Chicago	Difference	1,114,987	1,856,820	2,630,901	1,603,739	7,206,447
	Reported	8,509,478	15,868,406	14,011,526	7,092,110	45,481,520
	Weighted	7,394,491	14,011,586	11,380,625	5,488,371	38,275,073
U of I at Springfield	Difference	-487	-231,559	-484,638	-42,936	-759,620
	Reported	524,177	1,568,272	1,278,484	20,670	3,391,603
	Weighted	524,664	1,799,831	1,763,122	63,606	4,151,223
U of I at Urbana/Champaign	Difference	-3,386,818	-2,458,587	-1,642,170	-965,906	-8,453,481
	Reported	9,230,655	21,991,002	18,190,189	10,786,125	60,197,971
	Weighted	12,617,473	24,449,589	19,832,359	11,752,031	68,651,452
Western Illinois University	Difference	139,015	662,331	285,273	-4,595	1,082,024
	Reported	2,298,827	5,329,017	2,094,809	67,660	9,790,313
	Weighted	2,159,812	4,666,686	1,809,536	72,255	8,708,289

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		205 College or School Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	417,160	1,242,405	221,401	16,350	1,897,316
	Reported	561,210	2,096,226	1,475,573	54,047	4,187,056
	Weighted	144,050	853,821	1,254,172	37,697	2,289,740
Eastern Illinois University	Difference	-247,708	-1,022,025	-570,597		-1,840,330
	Reported	309,318	1,126,406	563,143		1,998,867
	Weighted	557,026	2,148,431	1,133,740		3,839,197
Governors State University	Difference	67,451	-189,298	-722,986	-60,583	-905,416
	Reported	404,929	1,213,557	583,712	104,858	2,307,056
	Weighted	337,478	1,402,855	1,306,698	165,441	3,212,472
Illinois State University	Difference	-1,599,042	-1,292,488	-705,102	-323,188	-3,919,820
	Reported	1,851,048	6,563,915	939,109	315,120	9,669,192
	Weighted	3,450,090	7,856,403	1,644,211	638,308	13,589,012
Northeastern Illinois University	Difference	-391,987	-1,227,810	-575,944		-2,195,741
	Reported	285,609	1,260,266	502,039		2,047,914
	Weighted	677,596	2,488,076	1,077,983		4,243,655
Northern Illinois University	Difference	4,406,045	5,292,855	2,726,193	296,425	12,721,518
	Reported	5,901,451	11,607,126	6,072,204	1,356,553	24,937,334
	Weighted	1,495,406	6,314,271	3,346,011	1,060,128	12,215,816
Southern Illinois University Carbondale	Difference	-272,003	-1,789,242	-761,645	-221,242	-3,044,132
	Reported	739,858	3,412,589	1,144,000	518,030	5,814,477
	Weighted	1,011,861	5,201,831	1,905,645	739,272	8,858,609
Southern Illinois University Edwardsville	Difference	-761,222	-1,117,674	820,452	-76,846	-1,135,290
	Reported	1,121,648	3,807,177	3,058,735	552,498	8,540,058
	Weighted	1,882,870	4,924,851	2,238,283	629,344	9,675,348
U of I at Chicago	Difference	-2,127,644	-4,839,417	-1,663,665	678,017	-7,952,709
	Reported	1,383,198	3,125,951	7,819,295	4,930,470	17,258,914
	Weighted	3,510,842	7,965,368	9,482,960	4,252,453	25,211,623
U of I at Springfield	Difference	165,614	314,110	-35,943	4,945	448,726
	Reported	436,291	1,391,861	1,146,396	14,875	2,989,423
	Weighted	270,677	1,077,751	1,182,339	9,930	2,540,697
U of I at Urbana/Champaign	Difference	655,858	5,107,525	1,519,237	-277,209	7,005,411
	Reported	7,274,087	18,950,294	15,082,700	7,354,323	48,661,404
	Weighted	6,618,229	13,842,769	13,563,463	7,631,532	41,655,993
Western Illinois University	Difference	-312,515	-478,933	-251,395	-36,665	-1,079,508
	Reported	873,787	2,463,715	1,052,999	50,579	4,441,080
	Weighted	1,186,302	2,942,648	1,304,394	87,244	5,520,588

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		206 Subtotal, Departmental and College Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	1,161,458	2,564,900	-209,132	34,320	3,551,546
	Reported	2,812,660	10,505,834	7,395,265	270,873	20,984,632
	Weighted	1,651,202	7,940,934	7,604,397	236,553	17,433,086
Eastern Illinois University	Difference	257,210	1,356,788	569,575		2,183,573
	Reported	6,204,772	21,015,944	9,729,710		36,950,426
	Weighted	5,947,562	19,659,156	9,160,135		34,766,853
Governors State University	Difference	483,148	534,326	-3,352,148	-353,119	-2,687,793
	Reported	4,393,660	13,167,717	6,333,534	1,137,755	25,032,666
	Weighted	3,910,512	12,633,391	9,685,682	1,490,874	27,720,459
Illinois State University	Difference	-6,565,151	-2,739,626	-2,063,381	-730,603	-12,098,761
	Reported	29,930,092	63,516,423	11,158,370	3,264,854	107,869,739
	Weighted	36,495,243	66,256,049	13,221,751	3,995,457	119,968,500
Northeastern Illinois University	Difference	299,835	498,425	-181,800		616,460
	Reported	8,043,824	24,619,384	9,120,614		41,783,822
	Weighted	7,743,989	24,120,959	9,302,414		41,167,362
Northern Illinois University	Difference	7,713,147	-13,419,299	-3,993,914	-2,193,653	-11,893,719
	Reported	23,540,514	46,300,123	24,221,675	5,411,201	99,473,513
	Weighted	15,827,367	59,719,422	28,215,589	7,604,854	111,367,232
Southern Illinois University Carbondale	Difference	-615,135	-6,007,874	1,233,772	558,215	-4,831,022
	Reported	10,459,472	44,466,365	19,877,540	7,663,126	82,466,503
	Weighted	11,074,607	50,474,239	18,643,768	7,104,911	87,297,525
Southern Illinois University Edwardsville	Difference	-4,551,604	-12,036,703	1,886,790	-1,866,953	-16,568,470
	Reported	15,368,351	31,139,143	16,359,893	1,624,279	64,491,666
	Weighted	19,919,955	43,175,846	14,473,103	3,491,232	81,060,136
U of I at Chicago	Difference	-564,161	4,530,839	3,694,377	6,614,668	14,275,723
	Reported	40,126,136	83,343,278	67,697,642	42,109,631	233,276,687
	Weighted	40,690,297	78,812,439	64,003,265	35,494,963	219,000,964
U of I at Springfield	Difference	608,144	84,768	-2,216,042	-94,817	-1,617,947
	Reported	3,771,532	10,669,980	8,121,900	108,725	22,672,137
	Weighted	3,163,388	10,585,212	10,337,942	203,542	24,290,084
U of I at Urbana/Champaign	Difference	1,620,951	20,722,933	3,517,434	-1,772,560	24,088,758
	Reported	74,429,981	164,029,179	110,196,506	78,379,198	427,034,864
	Weighted	72,809,030	143,306,246	106,679,072	80,151,758	402,946,106
Western Illinois University	Difference	152,164	3,910,531	1,114,475	-195,494	4,981,676
	Reported	13,131,140	31,044,030	11,700,509	375,980	56,251,659
	Weighted	12,978,976	27,133,499	10,586,034	571,474	51,269,983

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		207 Overhead Support Unique to Function				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	30,161	-1,030	-38,036	83	-8,822
	Reported	174,525	662,735	408,562	9,757	1,255,579
	Weighted	144,364	663,765	446,598	9,674	1,264,401
Eastern Illinois University	Difference	586,597	1,328,696	271,542		2,186,835
	Reported	1,106,847	2,981,453	821,910		4,910,210
	Weighted	520,250	1,652,757	550,368		2,723,375
Governors State University	Difference	1,334	-196,113	-114,076	-22,995	-331,850
	Reported	303,686	910,143	437,770	78,642	1,730,241
	Weighted	302,352	1,106,256	551,846	101,637	2,062,091
Illinois State University	Difference	-1,581,214	-1,967,969	-78,747	70,730	-3,557,200
	Reported	1,616,402	3,430,269	602,618	176,318	5,825,607
	Weighted	3,197,616	5,398,238	681,365	105,588	9,382,807
Northeastern Illinois University	Difference	770,975	1,514,381	276,814		2,562,170
	Reported	1,472,345	3,517,968	853,390		5,843,703
	Weighted	701,370	2,003,587	576,576		3,281,533
Northern Illinois University	Difference	1,298,807	3,201,483	724,540	203,756	5,428,586
	Reported	2,724,812	7,946,459	1,984,057	438,645	13,093,973
	Weighted	1,426,005	4,744,976	1,259,517	234,889	7,665,387
Southern Illinois University Carbondale	Difference	65,482	-300,045	-76,427	50,790	-260,200
	Reported	1,026,508	3,732,541	728,489	197,351	5,684,889
	Weighted	961,026	4,032,586	804,916	146,561	5,945,089
Southern Illinois University Edwardsville	Difference	64,719	-369,187	-129,797	-14,290	-448,555
	Reported	1,796,117	2,846,212	590,215	65,839	5,298,383
	Weighted	1,731,398	3,215,399	720,012	80,129	5,746,938
U of I at Chicago	Difference	394,085	-187,724	-98,453	249,396	357,304
	Reported	3,622,506	5,248,502	2,605,551	870,484	12,347,043
	Weighted	3,228,421	5,436,226	2,704,004	621,088	11,989,739
U of I at Springfield	Difference	939,288	2,323,361	1,291,984	11,787	4,566,420
	Reported	1,259,278	3,263,876	2,021,269	17,901	6,562,324
	Weighted	319,990	940,515	729,285	6,114	1,995,904
U of I at Urbana/Champaign	Difference	-3,632,421	-6,685,952	-2,233,703	-563,007	-13,115,083
	Reported	2,021,423	2,935,038	1,220,682	651,825	6,828,968
	Weighted	5,653,844	9,620,990	3,454,385	1,214,832	19,944,051
Western Illinois University	Difference	1,062,193	1,340,105	204,365	13,753	2,620,416
	Reported	2,239,250	3,700,701	814,615	35,365	6,789,931
	Weighted	1,177,057	2,360,596	610,250	21,612	4,169,515

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		208 Academic Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	588,692	1,964,971	1,205,788	45,490	3,804,941
	Reported	755,849	2,825,988	1,974,606	71,008	5,627,451
	Weighted	167,157	861,017	768,818	25,518	1,822,510
Eastern Illinois University	Difference	146,752	362,267	123,565		632,584
	Reported	774,641	2,542,442	1,117,908		4,434,991
	Weighted	627,889	2,180,175	994,343		3,802,407
Governors State University	Difference	122,704	213,624	-201,795	-12,980	121,553
	Reported	525,643	1,575,342	757,723	136,117	2,994,825
	Weighted	402,939	1,361,718	959,518	149,097	2,873,272
Illinois State University	Difference	698,538	2,289,469	358,749	172,084	3,518,840
	Reported	4,590,410	9,741,586	1,711,367	500,734	16,544,097
	Weighted	3,891,872	7,452,117	1,352,618	328,650	13,025,257
Northeastern Illinois University	Difference	100,743	96,904	-29,362		168,285
	Reported	911,266	2,694,434	955,110		4,560,810
	Weighted	810,523	2,597,530	984,472		4,392,525
Northern Illinois University	Difference	2,053,105	1,338,996	1,008,198	205,198	4,605,497
	Reported	3,736,051	7,716,176	3,727,571	832,100	16,011,898
	Weighted	1,682,946	6,377,180	2,719,373	626,902	11,406,401
Southern Illinois University Carbondale	Difference	343,001	884,053	927,880	500,669	2,655,603
	Reported	1,511,079	6,340,109	2,710,923	1,033,942	11,596,053
	Weighted	1,168,078	5,456,056	1,783,043	533,273	8,940,450
Southern Illinois University Edwardsville	Difference	-246,253	-881,166	419,650	-90,526	-798,295
	Reported	1,817,013	3,597,653	1,794,321	178,914	7,387,901
	Weighted	2,063,266	4,478,819	1,374,671	269,440	8,186,196
U of I at Chicago	Difference	-1,871,710	-3,522,307	-2,082,132	-304,095	-7,780,244
	Reported	2,046,641	4,144,476	3,288,907	2,010,689	11,490,713
	Weighted	3,918,351	7,666,783	5,371,039	2,314,784	19,270,957
U of I at Springfield	Difference	221,775	409,454	58,480	-292	689,417
	Reported	556,966	1,542,632	1,122,961	14,019	3,236,578
	Weighted	335,191	1,133,178	1,064,481	14,311	2,547,161
U of I at Urbana/Champaign	Difference	-2,330,496	-3,642,794	-1,924,484	-498,143	-8,395,917
	Reported	4,547,303	9,930,974	6,627,056	4,700,738	25,806,071
	Weighted	6,877,799	13,573,768	8,551,540	5,198,881	34,201,988
Western Illinois University	Difference	173,160	486,535	135,473	-17,400	777,768
	Reported	1,528,951	3,456,190	1,244,926	40,918	6,270,985
	Weighted	1,355,791	2,969,655	1,109,453	58,318	5,493,217

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		209 Student Services				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	418,078	1,517,694	861,177	22,968	2,819,917
	Reported	535,435	2,033,253	1,253,454	29,934	3,852,076
	Weighted	117,357	515,559	392,277	6,966	1,032,159
Eastern Illinois University	Difference	391,835	917,892	201,125		1,510,852
	Reported	812,059	2,187,399	603,009		3,602,467
	Weighted	420,224	1,269,507	401,884		2,091,615
Governors State University	Difference	-1,018	-107,051	-108,102	-7,145	-223,316
	Reported	240,892	721,950	347,250	62,380	1,372,472
	Weighted	241,910	829,001	455,352	69,525	1,595,788
Illinois State University	Difference	-606,790	-1,335,975	-192,047	-16,453	-2,151,265
	Reported	1,973,338	2,750,137	310,717	60,880	5,095,072
	Weighted	2,580,128	4,086,112	502,764	77,333	7,246,337
Northeastern Illinois University	Difference	147,351	176,280	2,408		326,039
	Reported	700,772	1,674,401	406,175		2,781,348
	Weighted	553,421	1,498,121	403,767		2,455,309
Northern Illinois University	Difference	446,024	958,852	197,053	76,923	1,678,852
	Reported	1,569,692	4,577,754	1,142,970	252,696	7,543,112
	Weighted	1,123,668	3,618,902	945,917	175,773	5,864,260
Southern Illinois University Carbondale	Difference	256,774	602,727	81,270	70,099	1,010,870
	Reported	1,030,007	3,745,270	730,973	198,017	5,704,267
	Weighted	773,233	3,142,543	649,703	127,918	4,693,397
Southern Illinois University Edwardsville	Difference	-260,912	-676,138	-218,365	-3,627	-1,159,042
	Reported	1,130,843	1,791,985	371,604	41,453	3,335,885
	Weighted	1,391,755	2,468,123	589,969	45,080	4,494,927
U of I at Chicago	Difference	10,816	-408,353	-387,426	103,811	-681,152
	Reported	2,649,033	3,838,067	1,905,367	636,556	9,029,023
	Weighted	2,638,217	4,246,420	2,292,793	532,745	9,710,175
U of I at Springfield	Difference	422,281	1,027,509	548,861	5,515	2,004,166
	Reported	670,245	1,737,183	1,075,810	9,528	3,492,766
	Weighted	247,964	709,674	526,949	4,013	1,488,600
U of I at Urbana/Champaign	Difference	-1,810,897	-3,405,694	-1,097,286	-260,635	-6,574,512
	Reported	2,946,080	4,277,598	1,779,051	949,994	9,952,723
	Weighted	4,756,977	7,683,292	2,876,337	1,210,629	16,527,235
Western Illinois University	Difference	586,461	732,270	111,333	8,548	1,438,612
	Reported	1,540,660	2,546,170	560,480	24,332	4,671,642
	Weighted	954,199	1,813,900	449,147	15,784	3,233,030

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		210 Independent Operations			
		Lower Division	Upper Division	Graduate I	Graduate II
		Difference	Reported	Weighted	
Chicago State University		Difference			
	Eastern Illinois University	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			

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		211 Institutional Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	267,303	571,467	64,880	4,106	907,756
	Reported	676,552	2,534,470	1,744,467	60,338	5,015,827
	Weighted	409,249	1,963,003	1,679,587	56,232	4,108,071
Eastern Illinois University	Difference	-157,239	-643,322	-275,200		-1,075,761
	Reported	1,313,385	4,240,117	1,811,416		7,364,918
	Weighted	1,470,624	4,883,439	2,086,616		8,440,679
Governors State University	Difference	787,620	2,597,490	627,767	61,994	4,074,871
	Reported	1,958,457	5,869,458	2,823,148	507,151	11,158,214
	Weighted	1,170,837	3,271,968	2,195,381	445,157	7,083,343
Illinois State University	Difference	1,105,221	4,769,915	717,291	236,709	6,829,136
	Reported	10,239,524	21,343,645	3,703,258	1,075,475	36,361,902
	Weighted	9,134,303	16,573,730	2,985,967	838,766	29,532,766
Northeastern Illinois University	Difference	681,642	1,590,009	476,966		2,748,617
	Reported	2,610,050	7,624,110	2,658,615		12,892,775
	Weighted	1,928,408	6,034,101	2,181,649		10,144,158
Northern Illinois University	Difference	3,193,349	503,239	758,908	-122,903	4,332,593
	Reported	7,162,273	15,095,501	7,050,017	1,573,205	30,880,996
	Weighted	3,968,924	14,592,262	6,291,109	1,696,108	26,548,403
Southern Illinois University Carbondale	Difference	-740,683	-3,922,795	-721,487	-160,028	-5,544,993
	Reported	1,959,197	8,140,204	3,359,048	1,270,044	14,728,493
	Weighted	2,699,880	12,062,999	4,080,535	1,430,072	20,273,486
Southern Illinois University Edwardsville	Difference	-1,941,659	-4,535,017	-350,625	-383,148	-7,210,449
	Reported	2,938,323	5,752,515	2,792,770	279,114	11,762,722
	Weighted	4,879,982	10,287,532	3,143,395	662,262	18,973,171
U of I at Chicago	Difference	-2,199,818	-3,286,825	-1,587,935	199,380	-6,875,198
	Reported	7,633,787	15,218,049	11,896,787	7,189,891	41,938,514
	Weighted	9,833,605	18,504,874	13,484,722	6,990,511	48,813,712
U of I at Springfield	Difference	603,231	1,234,224	301,531	-7,552	2,131,434
	Reported	1,412,117	3,884,250	2,784,948	33,887	8,115,202
	Weighted	808,886	2,650,026	2,483,417	41,439	5,983,768
U of I at Urbana/Champaign	Difference	-1,049,619	1,965,539	334,645	234,758	1,485,323
	Reported	16,356,771	35,301,795	23,347,752	16,500,370	91,506,688
	Weighted	17,406,390	33,336,256	23,013,107	16,265,612	90,021,365
Western Illinois University	Difference	-549,342	-843,907	-346,739	-63,301	-1,803,289
	Reported	2,670,990	5,902,121	2,074,295	69,033	10,716,439
	Weighted	3,220,332	6,746,028	2,421,034	132,334	12,519,728

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		212 Subtotal with University Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,465,690	6,617,998	1,884,674	106,963	11,075,325
	Reported	4,955,020	18,562,279	12,776,354	441,909	36,735,562
	Weighted	2,489,330	11,944,281	10,891,680	334,946	25,660,237
Eastern Illinois University	Difference	1,225,153	3,322,320	890,604		5,438,077
	Reported	10,211,703	32,967,355	14,083,951		57,263,009
	Weighted	8,986,550	29,645,035	13,193,347		51,824,932
Governors State University	Difference	1,393,789	3,042,275	-3,148,356	-334,247	953,461
	Reported	7,422,339	22,244,610	10,699,424	1,922,045	42,288,418
	Weighted	6,028,550	19,202,335	13,847,780	2,256,292	41,334,957
Illinois State University	Difference	-6,949,399	1,015,814	-1,258,136	-267,535	-7,459,256
	Reported	48,349,766	100,782,060	17,486,330	5,078,261	171,696,417
	Weighted	55,299,165	99,766,246	18,744,466	5,345,796	179,155,673
Northeastern Illinois University	Difference	2,000,545	3,875,997	545,023		6,421,565
	Reported	13,738,257	40,130,297	13,993,904		67,862,458
	Weighted	11,737,712	36,254,300	13,448,881		61,440,893
Northern Illinois University	Difference	14,704,429	-7,416,729	-1,305,216	-1,830,682	4,151,802
	Reported	38,733,342	81,636,013	38,126,290	8,507,847	167,003,492
	Weighted	24,028,913	89,052,742	39,431,506	10,338,529	162,851,690
Southern Illinois University Carbondale	Difference	-690,564	-8,743,934	1,445,006	1,019,742	-6,969,750
	Reported	15,986,263	66,424,489	27,406,973	10,362,480	120,180,205
	Weighted	16,676,827	75,168,423	25,961,967	9,342,738	127,149,955
Southern Illinois University Edwardsville	Difference	-6,935,707	-18,498,217	1,607,656	-2,358,543	-26,184,811
	Reported	23,050,649	45,127,503	21,908,807	2,189,602	92,276,561
	Weighted	29,986,356	63,625,720	20,301,151	4,548,145	118,461,372
U of I at Chicago	Difference	-4,230,790	-2,874,371	-461,570	6,863,157	-703,574
	Reported	56,078,103	111,792,372	87,394,254	52,817,251	308,081,980
	Weighted	60,308,893	114,666,743	87,855,824	45,954,094	308,785,554
U of I at Springfield	Difference	2,794,718	5,079,315	-15,188	-85,360	7,773,485
	Reported	7,670,139	21,097,922	15,126,886	184,061	44,079,008
	Weighted	4,875,421	16,018,607	15,142,074	269,421	36,305,523
U of I at Urbana/Champaign	Difference	-7,202,479	8,954,030	-1,403,398	-2,859,586	-2,511,433
	Reported	100,301,563	216,474,584	143,171,046	101,182,130	561,129,323
	Weighted	107,504,042	207,520,554	144,574,444	104,041,716	563,640,756
Western Illinois University	Difference	1,424,635	5,625,531	1,218,904	-253,895	8,015,175
	Reported	21,110,991	46,649,212	16,394,825	545,628	84,700,656
	Weighted	19,686,356	41,023,681	15,175,921	799,523	76,685,481

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213 O & M Physical Plant						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	1,198,476	4,003,703	2,391,796	88,470	7,682,445
	Reported	1,660,484	6,220,427	4,281,497	148,089	12,310,497
	Weighted	462,008	2,216,724	1,889,701	59,619	4,628,052
Eastern Illinois University	Difference	-71,609	-350,627	-122,477		-544,713
	Reported	1,615,936	5,216,872	2,228,696		9,061,504
	Weighted	1,687,545	5,567,499	2,351,173		9,606,217
Governors State University	Difference	109,360	-230,392	-848,892	-43,028	-1,012,952
	Reported	1,075,220	3,222,407	1,549,943	278,433	6,126,003
	Weighted	965,860	3,452,799	2,398,835	321,461	7,138,955
Illinois State University	Difference	-373,647	2,254,768	254,966	141,454	2,277,541
	Reported	10,051,827	20,952,400	3,635,373	1,055,761	35,695,361
	Weighted	10,425,474	18,697,632	3,380,407	914,307	33,417,820
Northeastern Illinois University	Difference	342,763	612,887	167,707		1,123,357
	Reported	2,535,622	7,406,702	2,582,806		12,525,130
	Weighted	2,192,859	6,793,815	2,415,099		11,401,773
Northern Illinois University	Difference	890,008	-5,367,856	-2,149,181	-648,990	-7,276,019
	Reported	5,390,853	11,361,980	5,306,360	1,184,108	23,243,301
	Weighted	4,500,845	16,729,836	7,455,541	1,833,098	30,519,320
Southern Illinois University Carbondale	Difference	-343,341	-2,497,775	-183,428	3,370	-3,021,174
	Reported	2,783,040	11,563,151	4,771,528	1,804,096	20,921,815
	Weighted	3,126,381	14,060,926	4,954,956	1,800,726	23,942,989
Southern Illinois University Edwardsville	Difference	-922,483	-2,713,938	876,515	-260,057	-3,019,963
	Reported	4,725,221	9,250,820	4,491,151	448,853	18,916,045
	Weighted	5,647,704	11,964,758	3,614,636	708,910	21,936,008
U of I at Chicago	Difference	-4,978,653	-9,141,387	-5,566,334	-2,635,650	-22,322,024
	Reported	6,219,898	12,399,429	9,693,318	5,858,215	34,170,860
	Weighted	11,198,551	21,540,816	15,259,652	8,493,865	56,492,884
U of I at Springfield	Difference	209,902	77,669	-609,573	-20,352	-342,354
	Reported	1,111,373	3,057,006	2,191,828	26,670	6,386,877
	Weighted	901,471	2,979,337	2,801,401	47,022	6,729,231
U of I at Urbana/Champaign	Difference	4,786,395	14,703,869	6,329,765	3,445,632	29,265,661
	Reported	25,510,547	55,057,818	36,413,909	25,734,507	142,716,781
	Weighted	20,724,152	40,353,949	30,084,144	22,288,875	113,451,120
Western Illinois University	Difference	-847,164	-1,350,915	-540,858	-70,843	-2,809,780
	Reported	2,845,524	6,287,779	2,209,830	73,544	11,416,677
	Weighted	3,692,688	7,638,694	2,750,688	144,387	14,226,457

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214 TOTAL - ALL COSTS						
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	3,664,164	10,621,700	4,276,470	195,432	18,757,766
	Reported	6,615,502	24,782,705	17,057,851	589,997	49,046,055
	Weighted	2,951,338	14,161,005	12,781,381	394,565	30,288,289
Eastern Illinois University	Difference	1,153,543	2,971,692	768,125		4,893,360
	Reported	11,827,639	38,184,227	16,312,646		66,324,512
	Weighted	10,674,096	35,212,535	15,544,521		61,431,152
Governors State University	Difference	1,503,147	2,811,883	-3,997,248	-377,277	-59,495
	Reported	8,497,557	25,467,017	12,249,368	2,200,477	48,414,419
	Weighted	6,994,410	22,655,134	16,246,616	2,577,754	48,473,914
Illinois State University	Difference	-7,323,044	3,270,580	-1,003,170	-126,082	-5,181,716
	Reported	58,401,593	121,734,460	21,121,703	6,134,022	207,391,778
	Weighted	65,724,637	118,463,880	22,124,873	6,260,104	212,573,494
Northeastern Illinois University	Difference	2,343,309	4,488,883	712,731		7,544,923
	Reported	16,273,879	47,536,999	16,576,710		80,387,588
	Weighted	13,930,570	43,048,116	15,863,979		72,842,665
Northern Illinois University	Difference	15,594,438	-12,784,587	-3,454,398	-2,479,672	-3,124,219
	Reported	44,124,195	92,997,993	43,432,650	9,691,955	190,246,793
	Weighted	28,529,757	105,782,580	46,887,048	12,171,627	193,371,012
Southern Illinois University Carbondale	Difference	-1,033,905	-11,241,712	1,261,578	1,023,111	-9,990,928
	Reported	18,769,303	77,987,640	32,178,501	12,166,576	141,102,020
	Weighted	19,803,208	89,229,352	30,916,923	11,143,465	151,092,948
Southern Illinois University Edwardsville	Difference	-7,858,190	-21,212,156	2,484,170	-2,618,601	-29,204,777
	Reported	27,775,869	54,378,323	26,399,957	2,638,455	111,192,604
	Weighted	35,634,059	75,590,479	23,915,787	5,257,056	140,397,381
U of I at Chicago	Difference	-9,209,441	-12,015,759	-6,027,904	4,227,508	-23,025,596
	Reported	62,298,001	124,191,801	97,087,572	58,675,466	342,252,840
	Weighted	71,507,442	136,207,560	103,115,476	54,447,958	365,278,436
U of I at Springfield	Difference	3,004,621	5,156,987	-624,761	-105,713	7,431,134
	Reported	8,781,513	24,154,931	17,318,715	210,731	50,465,890
	Weighted	5,776,892	18,997,944	17,943,476	316,444	43,034,756
U of I at Urbana/Champaign	Difference	-2,416,079	23,657,900	4,926,366	586,052	26,754,239
	Reported	125,812,112	271,532,404	179,584,955	126,916,641	703,846,112
	Weighted	128,228,191	247,874,504	174,658,589	126,330,589	677,091,873
Western Illinois University	Difference	577,470	4,274,616	678,047	-324,739	5,205,394
	Reported	23,956,515	52,936,991	18,604,655	619,172	96,117,333
	Weighted	23,379,045	48,662,375	17,926,608	943,911	90,911,939