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2013-14 ACADEMIC DISCIPLINE UNIT COST STUDY

2013-14 COMPARATIVE COST STUDY

ILLINOIS PUBLIC UNIVERSITIES

FEBRUARY 2016



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Each year the Illinois Board of Higher Education (IBHE) conducts a study of state-appropriated expenditures at Illinois public universities. This report provides the results of the study for the 2013-14 academic year, including a comparison of State and tuition support for public institutions with differing missions and levels of instruction. This quantitative analysis began in the early 1970's, serving as a source of historical comparative data on cost measures, as well as providing essential information for today's policy and budgetary decision-makers.

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The *Discipline Unit Cost Study* provides a detailed analysis of costs for instruction, organized research, and public service activities at each public university. It helps identify the activities that contribute to differences in overall costs among the institutions and it helps assure that the allocation of state resources reflects the most important institutional priorities. In addition, the *Discipline Unit Cost Study* provides the basis for the *Comparative Cost Study*, which is used in the development of the performance funding model for the public universities in the IBHE's annual budget recommendation. The *Comparative Cost Study* results also are used to establish 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 shows how each institution compares with each offer by each academic discipline and level of instruction.

Significant statewide findings in this 2013-14 academic year for public universities include:

- The total costs for all functions reported in the 13-14 academic year were \$2.493 billion, \$38 million (1.5%) higher than the prior year of \$2.454 billion. (Data for each institution is provided in Section III, p. 20.)
- 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 total instructional cost in the 13-14 academic year was \$2.133 billion, \$68 million (3.3%) higher than the prior year of \$2.065 billion.
- The total instructional cost per credit hour for all academic disciplines, excluding organized research and public service functions, was \$425.54, or 5%, higher than in the prior year. (Data for each institution is provided in Section VI, p. 136.)

We want to acknowledge the cooperation of the fiscal affairs staff serving the Illinois public universities who assist IBHE and our staff in developing the procedures for collecting this data, and in the actual collection of the data essential for the Cost Study. Their efforts and partnership are certainly appreciated.

Student Members
Tyler Solorio
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Sincerely,

Executive Director
Dr. James L. Applegate

Dr. James L. Applegate
Executive Director
Illinois Board of Higher Education

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INTRODUCTION

This document contains both the *2013-14 Discipline Unit Cost Study* and the *2013-14 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. 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. Please 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 *2013-14 Comparative Cost Study*. Specifically, Section VIII describes the procedures used in the study while the remaining sections present summary tables for the comparative analysis both with and without a fixed cost adjustment.

DISCIPLINE UNIT COST STUDY TECHNICAL PROCEDURES

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

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

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

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

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

FORM A
DISCIPLINE COST STUDY

Institution _____

Disciplinary Area _____

Code _____

Disciplinary Area Code _____

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

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

Other Costs by Function		
Organized Research	Public Service	Total All Functions

DEFINITIONS

A. Primary Functions

1. **Instruction** - the primary function of instruction consists of those activities, which should either, lead to credit toward a degree or provide requisite preparatory/remedial instruction. Instruction includes the following sub functions:
 - General Academic Instruction
 - Vocational/Technical Instruction
 - Requisite Preparatory/Remedial Instruction
 - Recruitment, Admissions, Registration and Records
 - Support for Instruction

2. **Organized Research** - the primary function of organized research consists of research activities, which are administered and budgeted separately from instructional departments. Organized research includes the following sub functions:
 - Institutes and Research Centers
 - Individual or Project Research
 - Laboratory Schools
 - Support for Organized Research

3. **Public Service** - the primary function of public service includes programs established to make available to the public the resources of the institution for the specific purpose of responding to a community need or solving a community problem. This includes non-degree instructional programs that are classified as community education and various consulting activities, which have been officially assigned to university employees by a department head, vice-president, or president. Public service includes the following sub functions:
 - Direct Patient Care
 - Community Services
 - Cooperative Extension Services
 - Public Broadcasting Services
 - Community Education
 - Support for Public Service

B. Cost Assignment Categories

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

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

Examples of activities included in this category are:

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

Examples of activities excluded from this category are:

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

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

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

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

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

C. Levels of Instruction

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

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

SECTION I
STUDENT CREDIT HOURS BY LEVEL

2013-2014 Academic Discipline Unit Cost Study, All Functions

Institution Name	Student Credit Hours				Total
	Lower Division	Upper Division	Graduate I	Graduate II	
Chicago State University	24,648	74,389	27,785	672	127,494
Eastern Illinois University	65,872	148,927	25,165		239,964
Governors State University		66,508	46,036	1,361	113,905
Illinois State University	197,746	302,871	33,216	6,351	540,184
Northeastern Illinois University	62,197	130,194	24,991		217,382
Northern Illinois University	131,078	289,041	78,663	18,250	517,032
Southern Illinois University Carbondale	105,055	254,146	58,076	16,877	434,154
Southern Illinois University Edwardsville	132,108	173,451	44,940	689	351,188
U of I at Chicago	191,261	290,681	155,499	55,966	693,407
U of I at Springfield	20,844	52,437	35,555	372	109,208
U of I at Urbana/Champaign	435,125	580,731	208,275	139,191	1,363,322
Western Illinois University	107,584	169,546	27,847	1,161	306,138
Total	1,473,518	2,532,922	766,048	240,890	5,013,378

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

2013-2014

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	34.69	34.47	29.72	25.31	29.00	27.58	27.80	23.98	32.26	23.47	28.77	34.61	29.21
202 Indirect Salary Costs	1.11	2.69	2.10	2.55	1.33	2.88	5.53	6.58	4.48	3.49	4.77	7.33	4.24
203 Departmental Research	0.20	1.22	1.53	7.09	3.79	5.76	4.76	7.25	7.27	3.68	8.36	2.26	6.30
204 Departmental Overheads	6.21	11.23	9.54	10.69	13.22	3.27	15.52	12.15	12.24	5.87	8.27	10.17	9.72
205 College or School Overheads	10.82	2.50	9.25	5.16	2.87	12.90	4.07	7.92	6.30	6.89	7.05	4.93	6.80
206 Subtotal, Departmental and College Costs	53.03	52.11	52.15	50.81	50.22	52.39	57.68	57.87	62.54	43.40	57.22	59.30	56.27
207 Overhead Support Unique to Function	3.05	7.52	4.04	4.02	9.78	7.37	4.46	5.61	4.71	13.55	3.10	6.41	4.85
208 Academic Support	11.98	6.18	6.74	8.36	8.01	8.20	9.08	7.47	3.37	5.23	6.11	7.07	6.63
209 Student Services	5.19	6.28	2.46	2.83	3.95	4.00	4.49	3.57	2.24	5.99	1.06	4.81	2.78
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	7.33	13.72	23.25	16.28	12.54	16.00	11.07	11.12	10.86	18.37	12.14	9.70	12.68
212 Subtotal with University Overheads	80.59	85.81	88.65	82.29	84.48	87.96	86.78	85.64	83.72	86.54	79.62	87.29	83.21
213 O & M Physical Plant	19.41	14.19	11.35	17.71	15.52	12.04	13.22	14.36	16.28	13.46	20.38	12.71	16.79
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

2013-2014 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	4,242,742	13,144,390	6,463,395	357,158	24,207,685	202,909	185,605	24,596,199
EIU	7,169,599	21,507,726	5,770,601		34,447,926		968,602	35,416,528
GSU		7,358,467	7,220,218	302,956	14,881,641	88,155	669,523	15,639,319
ISU	11,499,020	31,890,874	5,744,452	1,369,701	50,504,047	1,330,052	526,032	52,360,131
NEIU	5,570,321	15,340,352	4,947,728		25,858,406	168,425	535,172	26,562,003
NIU	12,058,544	23,689,643	13,452,008	3,338,967	52,539,162	4,078,346	3,076,003	59,693,511
SIUC	6,680,324	26,528,769	8,638,340	2,419,620	44,267,053	5,485,259	4,648,708	54,401,020
SIUE	5,880,769	13,175,412	7,130,064	230,683	26,416,928	617,975	1,721,759	28,756,662
UIC	19,264,626	40,506,297	27,096,439	20,621,518	107,488,880	10,147,019	7,198,793	124,834,692
UIS	2,004,983	5,455,421	4,267,354	48,870	11,776,628	380,740	271,280	12,428,648
UIUC	38,397,991	70,041,856	40,383,762	32,411,811	181,235,420	50,043,551	21,644,902	252,923,873
WIU	8,419,210	20,369,148	6,607,731	295,670	35,691,759	1,399,226	3,341,042	40,432,027
Total	121,188,129	289,008,355	137,722,092	61,396,954	609,315,535	73,941,657	44,787,421	728,044,613
202 Indirect Salary Costs								
CSU	85,430	293,328	402,078	8,167	789,004			789,004
EIU	867,958	1,359,181	535,543		2,762,682			2,762,682
GSU		594,530	507,827	4,592	1,106,949			1,106,949
ISU	1,758,421	2,331,040	768,587	425,572	5,283,620			5,283,620
NEIU	170,692	648,864	396,564		1,216,119			1,216,119
NIU	1,767,735	3,422,932	886,364	162,705	6,239,736			6,239,736
SIUC	3,310,359	3,609,427	2,579,792	1,315,785	10,815,363			10,815,363
SIUE	3,017,602	2,587,779	2,244,035	40,329	7,889,745			7,889,745
UIC	2,997,195	6,386,300	5,228,249	2,714,857	17,326,601			17,326,601
UIS	292,739	861,125	682,242	13,086	1,849,192			1,849,192
UIUC	8,075,975	14,805,633	10,478,454	8,592,751	41,952,813			41,952,813
WIU	2,081,618	4,855,198	1,589,064	41,031	8,566,911			8,566,911
Total	24,425,724	41,755,337	26,298,799	13,318,875	105,798,735			105,798,735

2013-2014 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	22,477	60,356	59,624	12	142,470			142,470
EIU	164,218	893,397	199,957		1,257,572			1,257,572
GSU		337,399	425,572	40,251	803,222			803,222
ISU	4,865,251	8,536,846	1,038,066	236,948	14,677,111			14,677,111
NEIU	475,569	2,188,464	810,900		3,474,934			3,474,934
NIU	3,295,159	6,632,698	2,135,412	391,993	12,455,262			12,455,262
SIUC	1,434,126	5,209,398	2,097,362	570,686	9,311,572			9,311,572
SIUE	2,206,165	3,837,718	2,577,586	71,986	8,693,455			8,693,455
UIC	3,093,848	8,139,481	8,639,524	8,266,765	28,139,618			28,139,618
UIS	216,610	996,814	724,469	12,568	1,950,461			1,950,461
UIUC	9,083,609	25,624,695	18,918,355	19,841,450	73,468,109			73,468,109
WIU	644,295	1,485,605	483,398	26,275	2,639,573			2,639,573
Total	25,501,327	63,942,871	38,110,225	29,458,934	157,013,359			157,013,359
204 Departmental Overheads								
CSU	654,042	2,029,193	1,041,064	54,922	3,779,221	276,085	347,915	4,403,221
EIU	2,147,059	6,829,480	1,798,634		10,775,173	352,312	410,607	11,538,092
GSU		2,372,350	2,333,210	99,523	4,805,083	25,226	191,589	5,021,898
ISU	5,540,040	12,854,610	2,352,563	625,973	21,373,186	569,791	175,927	22,118,904
NEIU	2,186,239	7,016,902	2,513,018		11,716,159	78,110	314,639	12,108,911
NIU	1,366,794	2,693,853	1,315,083	310,826	5,686,556	855,146	543,194	7,084,896
SIUC	3,482,569	12,278,555	6,587,945	1,202,938	23,552,007	4,144,039	2,666,999	30,363,045
SIUE	4,127,126	6,048,449	2,855,073	65,879	13,096,526	657,145	823,645	14,577,316
UIC	5,780,907	9,588,045	9,838,353	4,512,374	29,719,679	8,057,428	9,595,465	47,372,572
UIS	427,541	1,297,960	1,136,706	20,153	2,882,360	62,858	162,583	3,107,801
UIUC	8,588,933	18,221,313	14,839,297	10,062,268	51,711,811	14,095,707	6,870,587	72,678,105
WIU	2,652,251	5,939,979	2,116,256	88,300	10,796,786	322,757	762,309	11,881,852
Total	36,953,501	87,170,689	48,727,202	17,043,156	189,894,547	29,496,604	22,865,459	242,256,613

2013-2014 Academic Discipline Unit Cost Study, All Functions

	Instructional Costs					Other Costs by Function		
	Lower Division	Upper Division	Graduate I	Graduate II	Total	Organized Research	Public Service	Total All Functions
205 College or School Overheads								
CSU	1,139,415	3,535,083	1,813,651	95,680	6,583,829	480,972	606,107	7,670,908
EIU	474,248	1,566,401	461,784		2,502,433		63,033	2,565,466
GSU		2,299,829	2,261,885	96,483	4,658,197	24,454	185,734	4,868,385
ISU	1,772,720	7,117,650	1,057,716	328,169	10,276,255	355,188	52,323	10,683,766
NEIU	360,033	1,562,455	654,185		2,576,673	14,400	38,990	2,630,067
NIU	6,185,558	12,191,344	5,951,571	1,406,684	25,735,157	1,152,193	1,020,763	27,908,113
SIUC	1,065,650	3,968,778	1,192,082	452,973	6,679,483	728,738	560,070	7,968,291
SIUE	1,209,161	3,579,346	3,630,010	114,127	8,532,644	102,819	863,182	9,498,645
UIC	963,210	2,982,905	9,311,552	6,247,614	19,505,281	2,780,477	2,079,802	24,365,560
UIS	431,076	1,433,548	1,212,501	12,776	3,089,901	398,977	160,930	3,649,808
UIUC	8,954,581	20,615,541	12,688,664	10,857,812	53,116,598	4,964,414	3,885,689	61,966,701
WIU	1,044,770	3,029,023	1,100,130	73,430	5,247,353	112,789	394,699	5,754,841
Total	23,600,422	63,881,903	41,335,731	19,685,748	148,503,804	11,115,421	9,911,322	169,530,551
206 Subtotal, Departmental and College Costs								
CSU	6,144,105	19,062,351	9,779,813	515,939	35,502,209	959,966	1,139,627	37,601,802
EIU	10,823,082	32,156,185	8,766,519		51,745,786	352,312	1,442,242	53,540,340
GSU		12,962,575	12,748,712	543,805	26,255,092	137,835	1,046,846	27,439,773
ISU	25,435,452	62,731,020	10,961,384	2,986,363	102,114,219	2,255,031	754,282	105,123,532
NEIU	8,762,854	26,757,037	9,322,395		44,842,286	260,935	888,801	45,992,022
NIU	24,673,790	48,630,470	23,740,438	5,611,175	102,655,873	6,085,685	4,639,960	113,381,518
SIUC	15,973,028	51,594,927	21,095,521	5,962,002	94,625,478	10,358,036	7,875,777	112,859,291
SIUE	16,440,823	29,228,704	18,436,768	523,004	64,629,298	1,377,939	3,408,586	69,415,823
UIC	32,099,786	67,603,028	60,114,117	42,363,128	202,180,059	20,984,924	18,874,060	242,039,043
UIS	3,372,949	10,044,868	8,023,272	107,453	21,548,542	842,575	594,793	22,985,910
UIUC	73,101,089	149,309,038	97,308,532	81,766,092	401,484,751	69,103,672	32,401,178	502,989,601
WIU	14,842,144	35,678,953	11,896,579	524,706	62,942,382	1,834,772	4,498,050	69,275,204
Total	231,669,102	545,759,156	292,194,050	140,903,667	1,210,525,975	114,553,682	77,564,202	1,402,643,859

2013-2014 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	359,199	1,084,035	404,921	9,795	1,857,949	129,852	177,859	2,165,661
EIU	1,874,975	4,239,045	716,294		6,830,314	680,941	213,677	7,724,932
GSU		1,188,949	822,986	24,330	2,036,265	10,696	81,249	2,128,210
ISU	1,438,208	3,547,025	619,797	168,858	5,773,888	820,298	1,730,687	8,324,873
NEIU	2,298,877	4,812,127	923,699		8,034,696	84,228	835,416	8,954,340
NIU	3,807,105	8,395,075	2,284,736	530,064	15,016,980	535,456	404,950	15,957,386
SIUC	1,577,736	3,816,821	872,198	253,457	6,520,212	1,636,829	570,229	8,727,270
SIUE	1,968,577	2,584,642	669,665	10,266	5,233,150	431,335	1,059,770	6,724,255
UIC	2,560,978	3,892,219	2,082,129	749,383	9,284,709	8,601,301	345,011	18,231,021
UIS	1,113,614	2,801,505	1,899,565	19,875	5,834,559	296,852	1,044,349	7,175,760
UIUC	3,187,416	4,254,022	1,525,675	1,019,614	9,986,727	15,229,741	1,995,004	27,211,472
WIU	2,631,172	4,146,571	681,045	28,395	7,487,183			7,487,183
Total	22,817,857	44,762,036	13,502,710	2,814,037	83,896,632	28,457,529	8,458,201	120,812,363
208 Academic Support								
CSU	1,268,868	3,930,786	1,987,156	102,577	7,289,385	531,368	672,390	8,493,144
EIU	1,316,240	3,772,613	982,958		6,071,811	107,104	171,647	6,350,562
GSU		1,698,346	1,628,763	68,181	3,395,290	17,825	135,385	3,548,500
ISU	4,097,639	10,105,933	1,765,878	481,101	16,450,551	468,922	378,904	17,298,377
NEIU	1,476,222	4,213,004	1,367,377		7,056,603	46,063	230,103	7,332,771
NIU	4,051,186	8,111,444	3,701,881	873,545	16,738,056	586,384	432,303	17,756,743
SIUC	2,564,173	8,095,901	3,209,034	908,032	14,777,140	1,752,561	1,228,058	17,757,759
SIUE	2,165,883	3,742,871	2,247,891	62,740	8,219,385	212,862	525,705	8,957,952
UIC	1,736,993	3,582,915	3,116,904	2,160,540	10,597,352	1,482,685	963,142	13,043,179
UIS	411,943	1,179,516	911,085	11,691	2,514,235	104,619	150,501	2,769,355
UIUC	7,728,445	15,556,783	10,012,449	8,386,647	41,684,324	8,543,439	3,484,522	53,712,285
WIU	1,879,824	4,284,538	1,353,135	59,503	7,577,000	197,387	483,910	8,258,297
Total	28,697,416	68,274,650	32,284,511	13,114,557	142,371,132	14,051,219	8,856,570	165,278,924

2013-2014 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	711,341	2,146,772	801,886	19,398	3,679,397			3,679,397
EIU	1,770,004	4,001,720	676,192		6,447,916			6,447,916
GSU		756,837	523,877	15,485	1,296,199			1,296,199
ISU	2,140,770	3,278,836	359,592	68,756	5,847,954			5,847,954
NEIU	1,035,086	2,166,703	415,906		3,617,696			3,617,696
NIU	2,193,180	4,836,203	1,316,179	305,356	8,650,918			8,650,918
SIUC	2,125,841	5,142,771	1,175,193	341,515	8,785,320			8,785,320
SIUE	1,610,074	2,113,947	547,712	8,399	4,280,132			4,280,132
UIC	2,396,234	3,641,824	1,948,180	701,178	8,687,416			8,687,416
UIS	605,651	1,523,629	1,033,099	10,809	3,173,188			3,173,188
UIUC	2,968,305	3,961,590	1,420,796	949,523	9,300,214			9,300,214
WIU	1,975,019	3,112,515	511,213	21,315	5,620,062			5,620,062
Total	19,531,505	36,683,347	10,729,825	2,441,734	69,386,412			69,386,412
210 Independent Operations								
CSU								
EIU								
GSU								
NEIU								
NIU								
SIUC	816	1,965	445	130	3,356			3,356
SIUE								
WIU								
Total	816	1,965	445	130	3,356			3,356

2013-2014 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	912,841	2,821,744	1,396,002	69,695	5,200,282			5,200,282
EIU	3,004,613	8,407,875	2,120,923		13,533,411	217,072	347,885	14,098,368
GSU		5,902,531	5,588,912	231,670	11,723,113	59,129	449,076	12,231,318
ISU	8,165,081	19,643,991	3,379,910	913,633	32,102,615	873,973	706,200	33,682,788
NEIU	2,364,923	6,612,083	2,095,958		11,072,964	68,166	340,514	11,481,641
NIU	7,877,827	15,874,233	7,042,514	1,660,664	32,455,238	1,232,588	932,173	34,619,999
SIUC	3,252,989	10,041,881	3,854,804	1,091,993	18,241,667	2,010,981	1,415,131	21,667,779
SIUE	3,310,742	5,621,560	3,268,462	90,197	12,290,961	301,764	745,269	13,337,994
UIC	5,779,089	11,726,804	10,019,825	6,848,717	34,374,435	4,628,291	3,006,513	42,009,239
UIS	1,482,898	4,189,261	3,197,144	40,366	8,909,669	335,164	482,155	9,726,988
UIUC	15,648,594	31,137,244	19,837,047	16,572,669	83,195,554	16,708,489	6,814,716	106,718,759
WIU	2,666,819	5,904,595	1,805,788	79,263	10,456,465	254,098	622,928	11,333,491
Total	54,466,416	127,883,802	63,607,289	27,598,867	273,556,374	26,689,715	15,862,560	316,108,646
212 Subtotal with University Overheads								
CSU	9,396,354	29,045,688	14,369,777	717,404	53,529,223	1,621,186	1,989,877	57,140,286
EIU	18,788,913	52,577,438	13,262,887		84,629,238	1,357,429	2,175,452	88,162,118
GSU		22,509,238	21,313,250	883,471	44,705,959	225,485	1,712,556	46,644,000
ISU	41,277,150	99,306,805	17,086,561	4,618,711	162,289,227	4,418,224	3,570,073	170,277,524
NEIU	15,937,962	44,560,954	14,125,335		74,624,251	459,392	2,294,834	77,378,477
NIU	42,603,088	85,847,425	38,085,748	8,980,804	175,517,065	8,440,113	6,409,386	190,366,564
SIUC	25,494,583	78,694,266	30,207,195	8,557,129	142,953,173	15,758,407	11,089,195	169,800,775
SIUE	25,496,099	43,291,724	25,170,498	694,606	94,652,926	2,323,900	5,739,330	102,716,156
UIC	44,573,080	90,446,790	77,281,155	52,822,946	265,123,971	35,697,201	23,188,726	324,009,898
UIS	6,987,055	19,738,779	15,064,165	190,194	41,980,193	1,579,210	2,271,798	45,831,201
UIUC	102,633,849	204,218,677	130,104,499	108,694,545	545,651,570	109,585,341	44,695,420	699,932,331
WIU	23,994,978	53,127,172	16,247,760	713,182	94,083,092	2,286,257	5,604,888	101,974,237
Total	357,183,111	823,364,956	412,318,830	186,872,992	1,779,739,888	183,752,145	110,741,535	2,074,233,567

2013-2014 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	2,073,133	6,408,397	3,170,427	158,282	11,810,239	858,218	1,092,540	13,760,997
EIU	3,107,895	8,696,892	2,193,829		13,998,615	224,534	359,844	14,582,993
GSU		2,881,458	2,728,354	113,094	5,722,906	28,866	219,228	5,971,000
ISU	8,880,845	21,366,025	3,676,203	993,722	34,916,795	950,589	768,107	36,635,491
NEIU	2,926,892	8,183,309	2,594,020		13,704,221	84,365	421,430	14,210,019
NIU	5,929,452	11,948,155	5,300,732	1,249,940	24,428,279	926,069	700,369	26,054,717
SIUC	3,882,032	11,983,692	4,600,210	1,303,156	21,769,090	2,399,842	1,688,776	25,857,708
SIUE	4,276,124	7,260,758	4,221,519	116,498	15,874,899	389,757	962,580	17,227,236
UIC	8,665,430	17,583,713	15,024,185	10,269,279	51,542,607	6,939,868	4,508,105	62,990,580
UIS	1,086,988	3,070,795	2,343,558	29,589	6,530,930	245,680	353,427	7,130,037
UIUC	26,267,198	52,265,918	33,297,792	27,818,318	139,649,226	28,046,301	11,438,950	179,134,477
WIU	3,494,390	7,736,911	2,366,160	103,861	13,701,322	332,949	816,237	14,850,508
Total	70,590,379	159,386,023	81,516,989	42,155,739	353,649,129	41,427,038	23,329,593	418,405,763
214 TOTAL - ALL COSTS								
CSU	11,469,487	35,454,085	17,540,205	875,686	65,339,462	2,479,405	3,082,417	70,901,284
EIU	21,896,807	61,274,330	15,456,715		98,627,853	1,581,963	2,535,296	102,745,111
GSU		25,390,696	24,041,604	996,565	50,428,865	254,351	1,931,784	52,615,000
ISU	50,157,995	120,672,830	20,762,764	5,612,433	197,206,022	5,368,813	4,338,180	206,913,015
NEIU	18,864,854	52,744,263	16,719,355		88,328,472	543,757	2,716,264	91,588,493
NIU	48,532,540	97,795,580	43,386,480	10,230,744	199,945,344	9,366,182	7,109,755	216,421,281
SIUC	29,376,615	90,677,958	34,807,405	9,860,285	164,722,263	18,158,249	12,777,971	195,658,483
SIUE	29,772,223	50,552,482	29,392,017	811,104	110,527,825	2,713,657	6,701,910	119,943,392
UIC	53,238,510	108,030,503	92,305,340	63,092,225	316,666,578	42,637,069	27,696,831	387,000,478
UIS	8,074,043	22,809,574	17,407,723	219,783	48,511,123	1,824,890	2,625,225	52,961,238
UIUC	128,901,047	256,484,595	163,402,291	136,512,863	685,300,796	137,631,642	56,134,370	879,066,808
WIU	27,489,368	60,864,083	18,613,920	817,043	107,784,414	2,619,206	6,421,125	116,824,745
Total	427,773,489	982,750,979	493,835,819	229,028,731	2,133,389,017	225,179,184	134,071,128	2,492,639,328

SECTION IV

ASSIGNMENT CATEGORY UNIT COSTS BY LEVEL FOR INSTRUCTION

2013-2014 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	172.13	176.70	232.62	531.49	189.87	172.13	176.70	232.62	531.49	189.87
EIU	108.84	144.42	229.31		143.55	108.84	144.42	229.31		143.55
GSU		110.64	156.84	222.60	130.65		110.64	156.84	222.60	130.65
ISU	58.15	105.30	172.94	215.67	93.49	58.15	105.30	172.94	215.67	93.49
NEIU	89.56	117.83	197.98		118.95	89.56	117.83	197.98		118.95
NIU	92.00	81.96	171.01	182.96	101.62	92.00	81.96	171.01	182.96	101.62
SIUC	63.59	104.38	148.74	143.37	101.96	63.59	104.38	148.74	143.37	101.96
SIUE	44.51	75.96	158.66	334.81	75.22	44.51	75.96	158.66	334.81	75.22
UIC	100.72	139.35	174.25	368.47	155.02	100.72	139.35	174.25	368.47	155.02
UIS	96.19	104.04	120.02	131.37	107.84	96.19	104.04	120.02	131.37	107.84
UIUC	88.25	120.61	193.90	232.86	132.94	88.25	120.61	193.90	232.86	132.94
WIU	78.26	120.14	237.29	254.67	116.59	78.26	120.14	237.29	254.67	116.59
Total	82.24	114.10	179.78	254.88	121.54	82.24	114.10	179.78	254.88	121.54
202 Indirect Salary Costs										
CSU	3.47	3.94	14.47	12.15	6.19	175.60	180.64	247.09	543.64	196.06
EIU	13.18	9.13	21.28		11.51	122.02	153.54	250.59		155.07
GSU		8.94	11.03	3.37	9.72		119.58	167.87	225.97	140.37
ISU	8.89	7.70	23.14	67.01	9.78	67.04	112.99	196.08	282.68	103.28
NEIU	2.74	4.98	15.87		5.59	92.30	122.81	213.85		124.55
NIU	13.49	11.84	11.27	8.92	12.07	105.48	93.80	182.28	191.87	113.69
SIUC	31.51	14.20	44.42	77.96	24.91	95.10	118.59	193.16	221.33	126.87
SIUE	22.84	14.92	49.93	58.53	22.47	67.36	90.88	208.59	393.34	97.69
UIC	15.67	21.97	33.62	48.51	24.99	116.39	161.32	207.88	416.97	180.00
UIS	14.04	16.42	19.19	35.18	16.93	110.23	120.46	139.21	166.55	124.77
UIUC	18.56	25.49	50.31	61.73	30.77	106.81	146.10	244.21	294.59	163.71
WIU	19.35	28.64	57.06	35.34	27.98	97.61	148.78	294.35	290.01	144.57
Total	16.58	16.49	34.33	55.29	21.10	98.82	130.59	214.11	310.17	142.64

2013-2014 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	0.91	0.81	2.15	0.02	1.12	176.51	181.45	249.24	543.66	197.18
EIU	2.49	6.00	7.95		5.24	124.51	159.54	258.54		160.31
GSU		5.07	9.24	29.57	7.05		124.65	177.11	255.55	147.42
ISU	24.60	28.19	31.25	37.31	27.17	91.65	141.18	227.33	319.98	130.45
NEIU	7.65	16.81	32.45		15.99	99.95	139.62	246.30		140.53
NIU	25.14	22.95	27.15	21.48	24.09	130.62	116.75	209.42	213.35	137.78
SIUC	13.65	20.50	36.11	33.81	21.45	108.75	139.08	229.28	255.15	148.32
SIUE	16.70	22.13	57.36	104.48	24.75	84.06	113.01	265.95	497.82	122.44
UIC	16.18	28.00	55.56	147.71	40.58	132.57	189.32	263.44	564.68	220.58
UIS	10.39	19.01	20.38	33.78	17.86	120.63	139.47	159.59	200.33	142.63
UIUC	20.88	44.12	90.83	142.55	53.89	127.68	190.23	335.04	437.14	217.60
WIU	5.99	8.76	17.36	22.63	8.62	103.59	157.54	311.71	312.64	153.19
Total	17.31	25.24	49.75	122.29	31.32	116.13	155.83	263.86	432.46	173.96
204 Departmental Overheads										
CSU	26.54	27.28	37.47	81.73	29.64	203.05	208.73	286.71	625.39	226.82
EIU	32.59	45.86	71.47		44.90	157.11	205.40	330.01		205.21
GSU		35.67	50.68	73.12	42.19		160.32	227.80	328.67	189.60
ISU	28.02	42.44	70.83	98.56	39.57	119.66	183.62	298.16	418.55	170.01
NEIU	35.15	53.90	100.56		53.90	135.10	193.52	346.85		194.43
NIU	10.43	9.32	16.72	17.03	11.00	141.05	126.07	226.14	230.38	148.77
SIUC	33.15	48.31	113.44	71.28	54.25	141.90	187.40	342.71	326.42	202.57
SIUE	31.24	34.87	63.53	95.62	37.29	115.30	147.88	329.48	593.44	159.73
UIC	30.23	32.98	63.27	80.63	42.86	162.80	222.31	326.71	645.31	263.45
UIS	20.51	24.75	31.97	54.17	26.39	141.14	164.22	191.56	254.51	169.02
UIUC	19.74	31.38	71.25	72.29	37.93	147.42	221.61	406.29	509.43	255.53
WIU	24.65	35.03	76.00	76.06	35.27	128.25	192.57	387.71	388.70	188.46
Total	25.08	34.42	63.61	70.75	37.88	141.21	190.25	327.47	503.21	211.84

2013-2014 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	46.23	47.52	65.27	142.38	51.64	249.27	256.25	351.98	767.77	278.46
EIU	7.20	10.52	18.35		10.43	164.30	215.92	348.36		215.64
GSU		34.58	49.13	70.89	40.90		194.90	276.93	399.56	230.50
ISU	8.96	23.50	31.84	51.67	19.02	128.63	207.12	330.00	470.22	189.04
NEIU	5.79	12.00	26.18		11.85	140.89	205.52	373.03		206.28
NIU	47.19	42.18	75.66	77.08	49.77	188.24	168.25	301.80	307.46	198.55
SIUC	10.14	15.62	20.53	26.84	15.39	152.04	203.01	363.24	353.26	217.95
SIUE	9.15	20.64	80.77	165.64	24.30	124.45	168.51	410.25	759.08	184.03
UIC	5.04	10.26	59.88	111.63	28.13	167.83	232.57	386.59	756.94	291.57
UIS	20.68	27.34	34.10	34.34	28.29	161.82	191.56	225.66	288.85	197.32
UIUC	20.58	35.50	60.92	78.01	38.96	168.00	257.11	467.21	587.44	294.49
WIU	9.71	17.87	39.51	63.25	17.14	137.96	210.44	427.21	451.94	205.60
Total	16.02	25.22	53.96	81.72	29.62	157.22	215.47	381.43	584.93	241.46
206 Subtotal, Departmental and College Costs										
CSU	249.27	256.25	351.98	767.77	278.46	249.27	256.25	351.98	767.77	278.46
EIU	164.30	215.92	348.36		215.64	164.30	215.92	348.36		215.64
GSU		194.90	276.93	399.56	230.50		194.90	276.93	399.56	230.50
ISU	128.63	207.12	330.00	470.22	189.04	128.63	207.12	330.00	470.22	189.04
NEIU	140.89	205.52	373.03		206.28	140.89	205.52	373.03		206.28
NIU	188.24	168.25	301.80	307.46	198.55	188.24	168.25	301.80	307.46	198.55
SIUC	152.04	203.01	363.24	353.26	217.95	152.04	203.01	363.24	353.26	217.95
SIUE	124.45	168.51	410.25	759.08	184.03	124.45	168.51	410.25	759.08	184.03
UIC	167.83	232.57	386.59	756.94	291.57	167.83	232.57	386.59	756.94	291.57
UIS	161.82	191.56	225.66	288.85	197.32	161.82	191.56	225.66	288.85	197.32
UIUC	168.00	257.11	467.21	587.44	294.49	168.00	257.11	467.21	587.44	294.49
WIU	137.96	210.44	427.21	451.94	205.60	137.96	210.44	427.21	451.94	205.60
Total	157.22	215.47	381.43	584.93	241.46	157.22	215.47	381.43	584.93	241.46

2013-2014 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	14.57	14.57	14.57	14.58	14.57	263.85	270.82	366.56	782.34	293.03
EIU	28.46	28.46	28.46		28.46	192.77	244.38	376.83		244.10
GSU		17.88	17.88	17.88	17.88		212.78	294.81	417.44	248.38
ISU	7.27	11.71	18.66	26.59	10.69	135.90	218.83	348.66	496.81	199.72
NEIU	36.96	36.96	36.96		36.96	177.85	242.48	409.99		243.24
NIU	29.04	29.04	29.04	29.04	29.04	217.28	197.29	330.84	336.51	227.59
SIUC	15.02	15.02	15.02	15.02	15.02	167.06	218.03	378.26	368.28	232.97
SIUE	14.90	14.90	14.90	14.90	14.90	139.35	183.41	425.15	773.98	198.93
UIC	13.39	13.39	13.39	13.39	13.39	181.22	245.96	399.98	770.33	304.96
UIS	53.43	53.43	53.43	53.43	53.43	215.24	244.99	279.08	342.28	250.74
UIUC	7.33	7.33	7.33	7.33	7.33	175.33	264.43	474.54	594.76	301.82
WIU	24.46	24.46	24.46	24.46	24.46	162.42	234.90	451.67	476.40	230.06
Total	15.49	17.67	17.63	11.68	16.73	172.71	233.14	399.06	596.61	258.19
208 Academic Support										
CSU	51.48	52.84	71.52	152.64	57.17	315.33	323.67	438.07	934.99	350.21
EIU	19.98	25.33	39.06		25.30	212.75	269.71	415.89		269.41
GSU		25.54	35.38	50.10	29.81		238.32	330.19	467.54	278.18
ISU	20.72	33.37	53.16	75.75	30.45	156.62	252.20	401.83	572.56	230.18
NEIU	23.73	32.36	54.71		32.46	201.58	274.84	464.71		275.71
NIU	30.91	28.06	47.06	47.87	32.37	248.19	225.36	377.90	384.37	259.97
SIUC	24.41	31.86	55.26	53.80	34.04	191.47	249.89	433.51	422.08	267.01
SIUE	16.39	21.58	50.02	91.06	23.40	155.75	204.99	475.17	865.04	222.34
UIC	9.08	12.33	20.04	38.60	15.28	190.30	258.28	420.02	808.94	320.25
UIS	19.76	22.49	25.62	31.43	23.02	235.01	267.48	304.71	373.71	273.77
UIUC	17.76	26.79	48.07	60.25	30.58	193.09	291.22	522.61	655.02	332.39
WIU	17.47	25.27	48.59	51.25	24.75	179.89	260.17	500.26	527.65	254.81
Total	19.48	26.95	42.14	54.44	28.40	192.18	260.09	441.20	651.05	286.59

2013-2014 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	28.86	28.86	28.86	28.87	28.86	344.19	352.52	466.93	963.85	379.07
EIU	26.87	26.87	26.87		26.87	239.62	296.59	442.76		296.28
GSU		11.38	11.38	11.38	11.38		249.69	341.57	478.91	289.56
ISU	10.83	10.83	10.83	10.83	10.83	167.45	263.03	412.65	583.38	241.00
NEIU	16.64	16.64	16.64		16.64	218.23	291.48	481.35		292.35
NIU	16.73	16.73	16.73	16.73	16.73	264.92	242.09	394.64	401.10	276.70
SIUC	20.24	20.24	20.24	20.24	20.24	211.71	270.12	453.75	442.32	287.24
SIUE	12.19	12.19	12.19	12.19	12.19	167.93	217.18	487.36	877.23	234.52
UIC	12.53	12.53	12.53	12.53	12.53	202.83	270.81	432.55	821.47	332.78
UIS	29.06	29.06	29.06	29.06	29.06	264.06	296.54	333.77	402.76	302.82
UIUC	6.82	6.82	6.82	6.82	6.82	199.91	298.04	529.43	661.84	339.21
WIU	18.36	18.36	18.36	18.36	18.36	198.25	278.52	518.62	546.01	273.17
Total	13.26	14.48	14.01	10.14	13.84	205.44	274.58	455.21	661.19	300.43
210 Independent Operations										
CSU						344.19	352.52	466.93	963.85	379.07
EIU						239.62	296.59	442.76		296.28
GSU							249.69	341.57	478.91	289.56
NEIU						218.23	291.48	481.35		292.35
NIU						264.92	242.09	394.64	401.10	276.70
SIUC	0.01	0.01	0.01	0.01	0.01	211.71	270.13	453.76	442.33	287.25
SIUE						167.93	217.18	487.36	877.23	234.52
WIU						198.25	278.52	518.62	546.01	273.17
Total	0.00	0.00	0.00	0.00	0.00	220.07	266.78	436.61	444.07	281.60

2013-2014 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	37.04	37.93	50.24	103.71	40.79	381.22	390.46	517.18	1,067.57	419.86
EIU	45.61	56.46	84.28		56.40	285.23	353.04	527.04		352.67
GSU		88.75	121.40	170.22	102.92		338.44	462.97	649.13	392.48
ISU	41.29	64.86	101.76	143.86	59.43	208.74	327.88	514.41	727.24	300.43
NEIU	38.02	50.79	83.87		50.94	256.25	342.27	565.22		343.29
NIU	60.10	54.92	89.53	91.00	62.77	325.02	297.01	484.16	492.10	339.47
SIUC	30.96	39.51	66.38	64.70	42.02	242.68	309.64	520.13	507.03	329.27
SIUE	25.06	32.41	72.73	130.91	35.00	192.99	249.59	560.09	1,008.14	269.52
UIC	30.22	40.34	64.44	122.37	49.57	233.05	311.15	496.99	943.84	382.35
UIS	71.14	79.89	89.92	108.51	81.58	335.21	376.43	423.69	511.27	384.41
UIUC	35.96	53.62	95.24	119.06	61.02	235.87	351.66	624.68	780.90	400.24
WIU	24.79	34.83	64.85	68.27	34.16	223.03	313.35	583.47	614.28	307.32
Total	36.96	50.49	83.03	114.57	54.57	242.40	325.07	538.24	775.76	355.00
212 Subtotal with University Overheads										
CSU	381.22	390.46	517.18	1,067.57	419.86	381.22	390.46	517.18	1,067.57	419.86
EIU	285.23	353.04	527.04		352.67	285.23	353.04	527.04		352.67
GSU		338.44	462.97	649.13	392.48		338.44	462.97	649.13	392.48
ISU	208.74	327.88	514.41	727.24	300.43	208.74	327.88	514.41	727.24	300.43
NEIU	256.25	342.27	565.22		343.29	256.25	342.27	565.22		343.29
NIU	325.02	297.01	484.16	492.10	339.47	325.02	297.01	484.16	492.10	339.47
SIUC	242.68	309.64	520.13	507.03	329.27	242.68	309.64	520.13	507.03	329.27
SIUE	192.99	249.59	560.09	1,008.14	269.52	192.99	249.59	560.09	1,008.14	269.52
UIC	233.05	311.15	496.99	943.84	382.35	233.05	311.15	496.99	943.84	382.35
UIS	335.21	376.43	423.69	511.27	384.41	335.21	376.43	423.69	511.27	384.41
UIUC	235.87	351.66	624.68	780.90	400.24	235.87	351.66	624.68	780.90	400.24
WIU	223.03	313.35	583.47	614.28	307.32	223.03	313.35	583.47	614.28	307.32
Total	242.40	325.07	538.24	775.76	355.00	242.40	325.07	538.24	775.76	355.00

2013-2014 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	84.11	86.15	114.11	235.54	92.63	465.33	476.60	631.28	1,303.10	512.49
EIU	47.18	58.40	87.18		58.34	332.41	411.44	614.21		411.01
GSU		43.32	59.27	83.10	50.24		381.77	522.23	732.23	442.73
ISU	44.91	70.54	110.68	156.47	64.64	253.65	398.43	625.08	883.71	365.07
NEIU	47.06	62.85	103.80		63.04	303.31	405.12	669.02		406.33
NIU	45.24	41.34	67.39	68.49	47.25	370.26	338.35	551.55	560.59	386.72
SIUC	36.95	47.15	79.21	77.21	50.14	279.63	356.79	599.34	584.24	379.41
SIUE	32.37	41.86	93.94	169.08	45.20	225.36	291.45	654.03	1,177.22	314.73
UIC	45.31	60.49	96.62	183.49	74.33	278.36	371.65	593.61	1,127.33	456.68
UIS	52.15	58.56	65.91	79.54	59.80	387.36	434.99	489.60	590.81	444.21
UIUC	60.37	90.00	159.87	199.86	102.43	296.24	441.66	784.55	980.76	502.67
WIU	32.48	45.63	84.97	89.46	44.76	255.52	358.98	668.44	703.74	352.08
Total	47.91	62.93	106.41	175.00	70.54	290.31	387.99	644.65	950.76	425.54
214 TOTAL - ALL COSTS										
CSU	465.33	476.60	631.28	1,303.10	512.49	465.33	476.60	631.28	1,303.10	512.49
EIU	332.41	411.44	614.21		411.01	332.41	411.44	614.21		411.01
GSU		381.77	522.23	732.23	442.73		381.77	522.23	732.23	442.73
ISU	253.65	398.43	625.08	883.71	365.07	253.65	398.43	625.08	883.71	365.07
NEIU	303.31	405.12	669.02		406.33	303.31	405.12	669.02		406.33
NIU	370.26	338.35	551.55	560.59	386.72	370.26	338.35	551.55	560.59	386.72
SIUC	279.63	356.79	599.34	584.24	379.41	279.63	356.79	599.34	584.24	379.41
SIUE	225.36	291.45	654.03	1,177.22	314.73	225.36	291.45	654.03	1,177.22	314.73
UIC	278.36	371.65	593.61	1,127.33	456.68	278.36	371.65	593.61	1,127.33	456.68
UIS	387.36	434.99	489.60	590.81	444.21	387.36	434.99	489.60	590.81	444.21
UIUC	296.24	441.66	784.55	980.76	502.67	296.24	441.66	784.55	980.76	502.67
WIU	255.52	358.98	668.44	703.74	352.08	255.52	358.98	668.44	703.74	352.08
Total	290.31	387.99	644.65	950.76	425.54	290.31	387.99	644.65	950.76	425.54

SECTION V
ASSIGNMENT CATEGORY COSTS FOR INSTRUCTION
BY DISCIPLINE AND LEVEL

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

01 Agribusiness, Agricultural Production and Agriculture Science

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
Lower Division																
ISU	1,794	90,785	179,065	296,014	359,702	50.60	99.81	165.00	200.50	0.73	0.74	0.83	0.82	25.2	49.8	82.3
SIUC	1,897	133,105	303,233	470,789	538,093	70.17	159.85	248.18	283.65	1.01	1.19	1.25	1.17	24.7	56.4	87.5
UIUC	13,637	919,114	1,759,625	2,526,080	3,172,583	67.40	129.03	185.24	232.65	0.97	0.96	0.93	0.96	29.0	55.5	79.6
WIU	1,308	154,285	269,923	403,217	461,938	117.95	206.36	308.27	353.16	1.69	1.53	1.55	1.45	33.4	58.4	87.3
Total	18,636	1,297,289	2,511,846	3,696,100	4,532,316	Average 69.61	134.78	198.33	243.20							
Upper Division																
ISU	8,502	589,992	1,125,106	1,822,536	2,214,658	69.39	132.33	214.37	260.49	0.76	0.77	0.85	0.85	26.6	50.8	82.3
SIUC	9,364	1,046,441	1,979,375	2,990,701	3,440,432	111.75	211.38	319.38	367.41	1.22	1.23	1.27	1.20	30.4	57.5	86.9
UIUC	26,301	2,299,907	4,322,053	6,078,251	7,633,865	87.45	164.33	231.10	290.25	0.95	0.96	0.92	0.95	30.1	56.6	79.6
WIU	5,031	578,821	1,012,657	1,519,072	1,740,294	115.05	201.28	301.94	345.91	1.25	1.17	1.20	1.13	33.3	58.2	87.3
Total	49,198	4,515,161	8,439,191	12,410,560	15,029,249	Average 91.78	171.54	252.26	305.48							
Graduate I																
ISU	256	21,893	41,492	66,434	80,727	85.52	162.08	259.51	315.34	0.60	0.54	0.63	0.62	27.1	51.4	82.3
SIUC	649	161,964	368,554	511,295	588,797	249.56	567.88	787.82	907.24	1.76	1.89	1.91	1.78	27.5	62.6	86.8
UIUC	4,637	601,151	1,253,366	1,710,122	2,147,795	129.64	270.30	368.80	463.19	0.91	0.90	0.89	0.91	28.0	58.4	79.6
WIU	4	1,023	1,790	2,434	2,788	255.75	447.50	608.50	697.00	1.80	1.49	1.47	1.37	36.7	64.2	87.3
Total	5,546	786,031	1,665,202	2,290,285	2,820,107	Average 141.73	300.25	412.96	508.49							
Graduate II																
SIUC	364	33,400	96,235	142,422	164,288	91.76	264.38	391.27	451.34	0.63	0.91	0.98	0.91	20.3	58.6	86.7
UIUC	4,437	668,098	1,305,174	1,773,929	2,227,933	150.57	294.16	399.80	502.13	1.03	1.01	1.00	1.01	30.0	58.6	79.6
Total	4,801	701,498	1,401,409	1,916,351	2,392,221	Average 146.11	291.90	399.16	498.28							
Total All Levels																
ISU	10,552	702,670	1,345,663	2,184,984	2,655,087	66.59	127.53	207.07	251.62	0.71	0.71	0.80	0.79	26.5	50.7	82.3
SIUC	12,274	1,374,910	2,747,397	4,115,207	4,731,610	112.02	223.84	335.28	385.50	1.20	1.25	1.29	1.22	29.1	58.1	87.0
UIUC	49,012	4,488,270	8,640,218	12,088,382	15,182,176	91.57	176.29	246.64	309.76	0.98	0.98	0.95	0.98	29.6	56.9	79.6
WIU	6,343	734,129	1,284,370	1,924,723	2,205,020	115.74	202.49	303.44	347.63	1.24	1.13	1.17	1.10	33.3	58.2	87.3
Total	78,181	7,299,979	14,017,648	20,313,296	24,773,893	Average 93.37	179.30	259.82	316.88							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

02 Conservation and Natural Resources

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
NEIU	309	15,653	23,484	52,494	62,134	50.66	76.00	169.88	201.08	1.01	0.66	0.92	0.90	25.2	37.8	84.5
NIU	102	5,849	10,137	20,452	23,299	57.34	99.38	200.51	228.42	1.14	0.86	1.09	1.03	25.1	43.5	87.8
SIUC	336	27,817	84,521	125,465	144,572	82.79	251.55	373.41	430.27	1.65	2.19	2.03	1.93	19.2	58.5	86.8
UIS	168	6,453	12,657	36,178	41,806	38.41	75.34	215.35	248.85	0.77	0.66	1.17	1.12	15.4	30.3	86.5
UIUC	1,950	84,412	195,063	287,727	361,365	43.29	100.03	147.55	185.32	0.86	0.87	0.80	0.83	23.4	54.0	79.6
WIU	111	9,230	16,147	25,794	29,551	83.15	145.47	232.38	266.23	1.66	1.27	1.26	1.20	31.2	54.6	87.3
Total	2,976	149,414	342,009	548,110	662,727	Average	50.21	114.92	184.18	222.69						
Upper Division																
GSU	15	2,537	4,103	6,868	7,747	169.13	273.53	457.87	516.47	2.61	2.10	2.21	2.08	32.7	53.0	88.7
NEIU	951	62,278	111,344	213,560	252,779	65.49	117.08	224.56	265.80	1.01	0.90	1.08	1.07	24.6	44.0	84.5
NIU	845	42,315	75,128	157,022	178,876	50.08	88.91	185.82	211.69	0.77	0.68	0.90	0.85	23.7	42.0	87.8
SIUC	3,067	291,660	560,125	867,537	999,654	95.10	182.63	282.86	325.94	1.47	1.40	1.37	1.31	29.2	56.0	86.8
UIS	876	50,730	99,193	234,654	271,160	57.91	113.23	267.87	309.54	0.89	0.87	1.29	1.24	18.7	36.6	86.5
UIUC	7,978	431,201	931,996	1,351,218	1,697,037	54.05	116.82	169.37	212.71	0.83	0.90	0.82	0.86	25.4	54.9	79.6
WIU	501	41,744	73,033	116,620	133,604	83.32	145.77	232.77	266.67	1.29	1.12	1.12	1.07	31.2	54.7	87.3
Total	14,233	922,465	1,854,922	2,947,479	3,540,857	Average	64.81	130.33	207.09	248.78						
Graduate I																
NEIU	48	3,308	5,079	10,060	11,907	68.92	105.81	209.58	248.06	0.71	0.50	0.61	0.61	27.8	42.7	84.5
NIU	3	246	404	750	854	82.00	134.67	250.00	284.67	0.84	0.64	0.73	0.70	28.8	47.3	87.8
SIUC	255	13,992	50,791	77,674	89,503	54.87	199.18	304.60	350.99	0.56	0.94	0.89	0.86	15.6	56.7	86.8
UIS	1,429	140,886	336,106	624,354	721,486	98.59	235.20	436.92	504.89	1.01	1.12	1.28	1.23	19.5	46.6	86.5
UIUC	1,648	170,525	320,940	445,991	560,134	103.47	194.75	270.63	339.89	1.06	0.92	0.79	0.83	30.4	57.3	79.6
Total	3,383	328,957	713,320	1,158,829	1,383,884	Average	97.24	210.85	342.54	409.07						
Graduate II																
SIUC	80	1,723	16,079	24,558	28,298	21.54	200.99	306.98	353.73	0.22	0.94	1.03	0.95	6.1	56.8	86.8
UIUC	689	73,611	148,057	204,493	256,830	106.84	214.89	296.80	372.76	1.09	1.01	1.00	1.01	28.7	57.6	79.6
Total	769	75,334	164,136	229,051	285,128	Average	97.96	213.44	297.86	370.78						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

02 Conservation and Natural Resources

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
GSU	15	2,537	4,103	6,868	7,747	169.13	273.53	457.87	516.47	2.45	1.90	2.00	1.88	32.7	53.0	88.7
NEIU	1,308	81,239	139,907	276,114	326,820	62.11	106.96	211.10	249.86	0.90	0.74	0.92	0.91	24.9	42.8	84.5
NIU	950	48,410	85,669	178,224	203,029	50.96	90.18	187.60	213.71	0.74	0.63	0.82	0.78	23.8	42.2	87.8
SIUC	3,738	335,192	711,516	1,095,234	1,262,027	89.67	190.35	293.00	337.62	1.30	1.32	1.28	1.23	26.6	56.4	86.8
UIS	2,473	198,069	447,956	895,186	1,034,452	80.09	181.14	361.98	418.30	1.16	1.26	1.58	1.52	19.1	43.3	86.5
UIUC	12,265	759,749	1,596,056	2,289,429	2,875,366	61.94	130.13	186.66	234.44	0.90	0.90	0.82	0.85	26.4	55.5	79.6
WIU	612	50,974	89,180	142,414	163,155	83.29	145.72	232.70	266.59	1.21	1.01	1.02	0.97	31.2	54.7	87.3
Total	21,361	1,476,170	3,074,387	4,883,469	5,872,596	Average	69.11	143.93	228.62	274.92						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

03 Architecture

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
SIUC	745	108,461	257,044	363,375	415,634	145.59	345.03	487.75	557.90	1.16	1.11	1.17	1.10	26.1	61.8	87.4
UIC	2,211	374,988	871,777	1,119,389	1,337,009	169.60	394.29	506.28	604.71	1.35	1.27	1.22	1.19	28.0	65.2	83.7
UIUC	4,659	469,795	1,233,865	1,685,168	2,116,455	100.84	264.83	361.70	454.27	0.81	0.85	0.87	0.89	22.2	58.3	79.6
Total	7,615	953,244	2,362,686	3,167,932	3,869,098	Average 125.18	310.27	416.01	508.09							
Upper Division																
SIUC	4,058	525,996	925,111	1,389,822	1,601,510	129.62	227.97	342.49	394.66	0.98	0.77	0.85	0.80	32.8	57.8	86.8
UIC	4,770	946,536	1,968,316	2,520,595	3,010,623	198.44	412.64	528.43	631.16	1.50	1.39	1.31	1.28	31.4	65.4	83.7
UIUC	9,852	995,687	2,668,229	3,640,252	4,571,905	101.06	270.83	369.49	464.06	0.76	0.91	0.91	0.94	21.8	58.4	79.6
Total	18,680	2,468,219	5,561,656	7,550,669	9,184,038	Average 132.13	297.73	404.21	491.65							
Graduate I																
SIUC	1,851	233,332	478,539	708,179	815,999	126.06	258.53	382.59	440.84	0.68	0.63	0.70	0.67	28.6	58.6	86.8
UIC	11,127	2,152,645	4,493,535	5,761,602	6,881,711	193.46	403.84	517.80	618.47	1.05	0.98	0.95	0.94	31.3	65.3	83.7
UIUC	7,124	1,324,000	3,321,521	4,441,236	5,577,887	185.85	466.24	623.42	782.97	1.01	1.13	1.15	1.19	23.7	59.5	79.6
Total	20,102	3,709,977	8,293,595	10,911,017	13,275,597	Average 184.56	412.58	542.78	660.41							
Graduate II																
SIUC	3	281	1,851	2,561	2,951	93.67	617.00	853.67	983.67	0.40	1.11	1.18	1.12	9.5	62.7	86.8
UIC	1,154	312,983	671,260	845,162	1,009,470	271.22	581.68	732.38	874.76	1.16	1.04	1.02	0.99	31.0	66.5	83.7
UIUC	1,033	196,713	548,754	731,213	918,353	190.43	531.22	707.85	889.02	0.82	0.95	0.98	1.01	21.4	59.8	79.6
Total	2,190	509,977	1,221,865	1,578,936	1,930,774	Average 232.87	557.93	720.98	881.63							
Total All Levels																
SIUC	6,657	868,070	1,662,545	2,463,937	2,836,094	130.40	249.74	370.13	426.03	0.83	0.70	0.77	0.73	30.6	58.6	86.9
UIC	19,262	3,787,152	8,004,888	10,246,748	12,238,813	196.61	415.58	531.97	635.39	1.25	1.16	1.11	1.09	30.9	65.4	83.7
UIUC	22,668	2,986,195	7,772,369	10,497,869	13,184,600	131.74	342.88	463.11	581.64	0.84	0.96	0.97	1.00	22.6	59.0	79.6
Total	48,587	7,641,417	17,439,802	23,208,554	28,259,507	Average 157.27	358.94	477.67	581.63							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

04 Area and Ethnic Studies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	426	42,519	61,613	103,388	126,199	99.81	144.63	242.69	296.24	0.78	0.55	0.65	0.66	33.7	48.8	81.9
EIU	1,035	66,955	125,428	236,588	275,722	64.69	121.19	228.59	266.40	0.50	0.46	0.61	0.59	24.3	45.5	85.8
ISU	297	27,016	65,047	102,743	124,848	90.96	219.01	345.94	420.36	0.71	0.83	0.92	0.93	21.6	52.1	82.3
NEIU	862	103,753	214,756	345,078	408,449	120.36	249.14	400.32	473.84	0.94	0.95	1.07	1.05	25.4	52.6	84.5
NIU	681	61,648	121,934	212,573	242,159	90.53	179.05	312.15	355.59	0.70	0.68	0.83	0.79	25.5	50.4	87.8
SIUC	765	119,762	228,539	332,012	382,031	156.55	298.74	434.00	499.39	1.22	1.14	1.16	1.10	31.3	59.8	86.9
UIC	4,262	799,045	1,307,231	1,707,447	2,039,391	187.48	306.72	400.62	478.51	1.46	1.17	1.07	1.06	39.2	64.1	83.7
UIS	577	49,785	90,928	190,031	219,595	86.28	157.59	329.34	380.58	0.67	0.60	0.88	0.84	22.7	41.4	86.5
UIUC	5,423	692,785	1,826,126	2,468,191	3,099,878	127.75	336.74	455.13	571.62	0.99	1.28	1.22	1.26	22.3	58.9	79.6
WIU	2,310	177,864	327,417	526,091	602,705	77.00	141.74	227.75	260.91	0.60	0.54	0.61	0.58	29.5	54.3	87.3
Total	16,638	2,141,132	4,369,019	6,224,142	7,520,977	Average	128.69	262.59	374.09	452.04						
Upper Division																
CSU	1,503	150,028	217,403	364,808	445,296	99.82	144.65	242.72	296.27	0.59	0.41	0.50	0.50	33.7	48.8	81.9
EIU	805	108,475	204,709	324,785	378,509	134.75	254.30	403.46	470.20	0.79	0.73	0.82	0.80	28.7	54.1	85.8
GSU	333	37,126	71,796	123,167	138,934	111.49	215.60	369.87	417.22	0.65	0.62	0.76	0.71	26.7	51.7	88.7
ISU	315	31,506	75,333	118,599	144,116	100.02	239.15	376.50	457.51	0.59	0.69	0.77	0.78	21.9	52.3	82.3
NEIU	1,875	322,641	643,224	984,973	1,165,856	172.08	343.05	525.32	621.79	1.01	0.98	1.07	1.05	27.7	55.2	84.5
NIU	880	69,576	143,030	254,320	289,716	79.06	162.53	289.00	329.22	0.46	0.47	0.59	0.56	24.0	49.4	87.8
SIUC	658	165,911	279,191	393,751	453,071	252.14	424.30	598.41	688.56	1.48	1.22	1.22	1.17	36.6	61.6	86.9
UIC	5,117	1,209,962	2,091,207	2,679,469	3,200,384	236.46	408.68	523.64	625.44	1.39	1.17	1.07	1.06	37.8	65.3	83.7
UIS	1,265	107,531	198,648	415,650	480,313	85.00	157.03	328.58	379.69	0.50	0.45	0.67	0.64	22.4	41.4	86.5
UIUC	5,123	889,417	2,493,806	3,330,523	4,182,907	173.61	486.79	650.11	816.50	1.02	1.40	1.33	1.38	21.3	59.6	79.6
WIU	2,189	329,409	578,095	832,268	953,471	150.48	264.09	380.20	435.57	0.88	0.76	0.78	0.74	34.5	60.6	87.3
Total	20,063	3,421,582	6,996,442	9,822,313	11,832,573	Average	170.54	348.72	489.57	589.77						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

04 Area and Ethnic Studies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	15	1,494	2,165	3,633	4,435	99.60	144.33	242.20	295.67	0.27	0.21	0.27	0.28	33.7	48.8	81.9
EIU	6	1,092	2,168	3,264	3,804	182.00	361.33	544.00	634.00	0.49	0.54	0.62	0.60	28.7	57.0	85.8
GSU	27	2,376	4,846	8,507	9,596	88.00	179.48	315.07	355.41	0.24	0.27	0.36	0.34	24.8	50.5	88.7
ISU	63	6,557	12,943	20,496	24,906	104.08	205.44	325.33	395.33	0.28	0.30	0.37	0.37	26.3	52.0	82.3
NEIU	929	115,865	215,499	350,671	415,070	124.72	231.97	377.47	446.79	0.34	0.34	0.43	0.42	27.9	51.9	84.5
NIU	27	3,500	6,355	10,558	12,027	129.63	235.37	391.04	445.44	0.35	0.35	0.44	0.42	29.1	52.8	87.8
SIUC	48	9,513	15,989	22,991	26,455	198.19	333.10	478.98	551.15	0.53	0.49	0.54	0.52	36.0	60.4	86.9
UIC	1,352	758,980	1,344,359	1,663,341	1,986,710	561.38	994.35	1,230.28	1,469.46	1.51	1.47	1.40	1.39	38.2	67.7	83.7
UIS	50	3,465	6,105	14,009	16,189	69.30	122.10	280.18	323.78	0.19	0.18	0.32	0.31	21.4	37.7	86.5
UIUC	288	140,240	290,962	383,145	481,204	486.94	1,010.28	1,330.36	1,670.85	1.31	1.50	1.51	1.58	29.1	60.5	79.6
WIU	109	37,886	65,747	87,499	100,242	347.58	603.18	802.74	919.65	0.94	0.89	0.91	0.87	37.8	65.6	87.3
Total	2,914	1,080,968	1,967,138	2,568,114	3,080,638	Average 370.96	675.06	881.30	1,057.19							
Graduate II																
ISU	24	2,045	3,961	6,336	7,699	85.21	165.04	264.00	320.79	0.13	0.14	0.17	0.17	26.6	51.4	82.3
NIU	6	913	1,607	2,618	2,982	152.17	267.83	436.33	497.00	0.24	0.22	0.29	0.27	30.6	53.9	87.8
SIUC	9	2,111	4,707	6,549	7,536	234.56	523.00	727.67	837.33	0.37	0.43	0.48	0.45	28.0	62.5	86.9
UIC	924	660,370	1,117,515	1,376,563	1,644,180	714.69	1,209.43	1,489.79	1,779.42	1.13	1.00	0.97	0.95	40.2	68.0	83.7
UIUC	585	312,154	743,838	976,843	1,226,847	533.60	1,271.52	1,669.82	2,097.17	0.85	1.05	1.09	1.12	25.4	60.6	79.6
WIU	2	791	1,580	2,071	2,373	395.50	790.00	1,035.50	1,186.50	0.63	0.65	0.68	0.64	33.3	66.6	87.3
Total	1,550	978,384	1,873,208	2,370,980	2,891,617	Average 631.22	1,208.52	1,529.66	1,865.56							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

04 Area and Ethnic Studies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Cost	Dir Sal	Dept College	Instr Less P.P.
Total All Levels																
CSU	1,944	194,041	281,181	471,829	575,930	99.82	144.64	242.71	296.26	0.54	0.39	0.48	0.48	33.7	48.8	81.9
EIU	1,846	176,522	332,305	564,637	658,035	95.62	180.01	305.87	356.47	0.52	0.49	0.60	0.58	26.8	50.5	85.8
GSU	360	39,502	76,642	131,674	148,530	109.73	212.89	365.76	412.58	0.59	0.58	0.72	0.67	26.6	51.6	88.7
ISU	699	67,124	157,284	248,174	301,569	96.03	225.01	355.04	431.43	0.52	0.61	0.70	0.70	22.3	52.2	82.3
NEIU	3,666	542,259	1,073,479	1,680,722	1,989,375	147.92	292.82	458.46	542.66	0.80	0.79	0.90	0.88	27.3	54.0	84.5
NIU	1,594	135,637	272,926	480,069	546,884	85.09	171.22	301.17	343.09	0.46	0.46	0.59	0.56	24.8	49.9	87.8
SIUC	1,480	297,297	528,426	755,303	869,093	200.88	357.04	510.34	587.23	1.08	0.97	1.00	0.95	34.2	60.8	86.9
UIC	11,655	3,428,357	5,860,312	7,426,820	8,870,665	294.15	502.82	637.22	761.10	1.59	1.36	1.25	1.24	38.6	66.1	83.7
UIS	1,892	160,781	295,681	619,690	716,097	84.98	156.28	327.53	378.49	0.46	0.42	0.64	0.62	22.5	41.3	86.5
UIUC	11,419	2,034,596	5,354,732	7,158,702	8,990,836	178.18	468.93	626.91	787.36	0.96	1.27	1.23	1.28	22.6	59.6	79.6
WIU	4,610	545,950	972,839	1,447,929	1,658,791	118.43	211.03	314.08	359.82	0.64	0.57	0.62	0.58	32.9	58.6	87.3
Total	41,165	7,622,066	15,205,807	20,985,549	25,325,805	Average 185.16	369.39	509.79	615.23							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

05 Business & Management, General and Business Adm & Management

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,551	249,654	362,579	559,434	682,862	160.96	233.77	360.69	440.27	1.92	1.09	1.13	1.15	36.6	53.1	81.9
EIU	2,964	208,644	450,334	797,264	929,141	70.39	151.93	268.98	313.48	0.84	0.71	0.84	0.82	22.5	48.5	85.8
ISU	2,436	169,322	366,919	589,821	716,722	69.51	150.62	242.13	294.22	0.83	0.70	0.76	0.77	23.6	51.2	82.3
NEIU	141	15,109	25,321	43,394	51,363	107.16	179.58	307.76	364.28	1.28	0.84	0.96	0.95	29.4	49.3	84.5
NIU	2,142	175,971	631,927	1,016,719	1,158,225	82.15	295.02	474.66	540.72	0.98	1.38	1.48	1.42	15.2	54.6	87.8
SIUE	745	39,592	108,409	163,938	191,433	53.14	145.52	220.05	256.96	0.63	0.68	0.69	0.67	20.7	56.6	85.6
UIC	3,776	283,851	1,236,046	1,606,708	1,919,067	75.17	327.34	425.51	508.23	0.90	1.53	1.33	1.33	14.8	64.4	83.7
UIS	312	34,743	66,045	126,147	145,771	111.36	211.68	404.32	467.21	1.33	0.99	1.26	1.22	23.8	45.3	86.5
UIUC	4,516	378,232	859,290	1,195,922	1,501,996	83.75	190.28	264.82	332.59	1.00	0.89	0.83	0.87	25.2	57.2	79.6
WIU	1,545	135,065	209,764	340,374	389,943	87.42	135.77	220.31	252.39	1.04	0.63	0.69	0.66	34.6	53.8	87.3
Total	20,128	1,690,183	4,316,634	6,439,721	7,686,523	Average	83.97	214.46	319.94	381.88						
Upper Division																
CSU	10,709	1,873,937	2,710,573	4,136,890	5,049,619	174.99	253.11	386.30	471.53	1.61	1.14	1.15	1.17	37.1	53.7	81.9
EIU	11,716	1,050,641	2,524,924	4,129,951	4,813,091	89.68	215.51	352.51	410.81	0.83	0.97	1.05	1.02	21.8	52.5	85.8
GSU	4,131	457,640	715,550	1,262,103	1,423,667	110.78	173.21	305.52	344.63	1.02	0.78	0.91	0.86	32.1	50.3	88.7
ISU	14,931	2,042,330	3,598,082	5,663,030	6,881,440	136.78	240.98	379.28	460.88	1.26	1.09	1.13	1.14	29.7	52.3	82.3
NEIU	6,621	786,348	1,497,668	2,448,403	2,898,035	118.77	226.20	369.79	437.70	1.09	1.02	1.10	1.09	27.1	51.7	84.5
NIU	6,012	417,439	1,539,715	2,525,830	2,877,373	69.43	256.11	420.13	478.60	0.64	1.16	1.25	1.19	14.5	53.5	87.8
SIUE	8,917	542,378	1,281,029	1,940,966	2,266,499	60.83	143.66	217.67	254.18	0.56	0.65	0.65	0.63	23.9	56.5	85.6
UIC	15,300	981,698	2,872,678	3,933,449	4,698,149	64.16	187.76	257.09	307.07	0.59	0.85	0.76	0.76	20.9	61.1	83.7
UIS	6,436	772,397	1,559,175	2,874,922	3,322,178	120.01	242.26	446.69	516.19	1.10	1.10	1.33	1.28	23.2	46.9	86.5
UIUC	25,039	2,787,081	6,332,590	8,668,631	10,887,204	111.31	252.91	346.21	434.81	1.02	1.14	1.03	1.08	25.6	58.2	79.6
WIU	13,161	1,647,814	2,559,150	3,861,788	4,424,179	125.20	194.45	293.43	336.16	1.15	0.88	0.87	0.83	37.2	57.8	87.3
Total	122,973	13,359,703	27,191,134	41,445,963	49,541,434	Average	108.64	221.11	337.03	402.86						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

05 Business & Management, General and Business Adm & Management

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Instruction			Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction							
Graduate I																
CSU	90	16,327	23,598	35,857	43,768	181.41	262.20	398.41	486.31	0.99	0.60	0.66	0.66	37.3	53.9	81.9
EIU	1,206	286,370	656,057	945,561	1,101,968	237.45	543.99	784.05	913.74	1.30	1.24	1.30	1.24	26.0	59.5	85.8
GSU	867	227,418	355,652	576,818	650,658	262.30	410.21	665.30	750.47	1.44	0.94	1.11	1.02	35.0	54.7	88.7
ISU	1,235	268,176	425,578	662,652	805,223	217.15	344.60	536.56	652.00	1.19	0.79	0.89	0.88	33.3	52.9	82.3
NEIU	1,119	271,711	531,911	784,858	928,992	242.82	475.34	701.39	830.20	1.33	1.09	1.17	1.13	29.2	57.3	84.5
NIU	601	48,862	76,961	144,650	164,782	81.30	128.05	240.68	274.18	0.45	0.29	0.40	0.37	29.7	46.7	87.8
SIUE	1,248	196,689	501,943	686,082	801,150	157.60	402.20	549.75	641.95	0.86	0.92	0.91	0.87	24.6	62.7	85.6
UIC	7,107	674,575	2,081,206	2,728,200	3,258,588	94.92	292.84	383.88	458.50	0.52	0.67	0.64	0.62	20.7	63.9	83.7
UIS	1,908	262,840	497,959	901,812	1,042,108	137.76	260.98	472.65	546.18	0.76	0.60	0.79	0.74	25.2	47.8	86.5
UIUC	17,239	3,647,863	9,181,861	12,234,031	15,365,100	211.61	532.62	709.67	891.30	1.16	1.22	1.18	1.21	23.7	59.8	79.6
WIU	873	208,739	324,183	448,587	513,915	239.11	371.34	513.85	588.68	1.31	0.85	0.85	0.80	40.6	63.1	87.3
Total	33,493	6,109,570	14,656,909	20,149,108	24,676,252	Average 182.41	437.61	601.59	736.76							
Graduate II																
GSU	258	49,421	79,534	131,721	148,583	191.55	308.27	510.55	575.90	0.74	0.41	0.52	0.48	33.3	53.5	88.7
ISU	2	770	1,147	1,769	2,150	385.00	573.50	884.50	1,075.00	1.49	0.76	0.90	0.89	35.8	53.3	82.3
UIC	377	113,638	497,944	612,312	731,352	301.43	1,320.81	1,624.17	1,939.93	1.17	1.76	1.65	1.60	15.5	68.1	83.7
UIS	3	393	1,045	1,781	2,058	131.00	348.33	593.67	686.00	0.51	0.46	0.60	0.57	19.1	50.8	86.5
UIUC	1,383	356,812	937,839	1,242,952	1,561,062	258.00	678.12	898.74	1,128.75	1.00	0.90	0.91	0.93	22.9	60.1	79.6
Total	2,023	521,034	1,517,509	1,990,535	2,445,205	Average 257.56	750.13	983.95	1,208.70							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

05 Business & Management, General and Business Adm & Management

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	12,350	2,139,918	3,096,750	4,732,181	5,776,249	173.27	250.75	383.17	467.71	1.43	0.94	0.98	0.99	37.0	53.6	81.9
EIU	15,886	1,545,655	3,631,315	5,872,776	6,844,200	97.30	228.59	369.68	430.83	0.80	0.86	0.94	0.91	22.6	53.1	85.8
GSU	5,256	734,479	1,150,736	1,970,642	2,222,908	139.74	218.94	374.93	422.93	1.15	0.82	0.96	0.90	33.0	51.8	88.7
ISU	18,604	2,480,598	4,391,726	6,917,272	8,405,535	133.34	236.06	371.82	451.81	1.10	0.88	0.95	0.96	29.5	52.2	82.3
NEIU	7,881	1,073,168	2,054,900	3,276,655	3,878,390	136.17	260.74	415.77	492.12	1.12	0.98	1.06	1.04	27.7	53.0	84.5
NIU	8,755	642,272	2,248,603	3,687,199	4,200,380	73.36	256.84	421.15	479.77	0.60	0.96	1.07	1.02	15.3	53.5	87.8
SIUE	10,910	778,659	1,891,381	2,790,986	3,259,082	71.37	173.36	255.82	298.72	0.59	0.65	0.65	0.63	23.9	58.0	85.6
UIC	26,560	2,053,762	6,687,874	8,880,669	10,607,156	77.33	251.80	334.36	399.37	0.64	0.94	0.85	0.85	19.4	63.1	83.7
UIS	8,659	1,070,373	2,124,224	3,904,662	4,512,115	123.61	245.32	450.94	521.09	1.02	0.92	1.15	1.10	23.7	47.1	86.5
UIUC	48,177	7,169,988	17,311,580	23,341,536	29,315,362	148.83	359.33	484.50	608.49	1.23	1.35	1.24	1.29	24.5	59.1	79.6
WIU	15,579	1,991,618	3,093,097	4,650,749	5,328,037	127.84	198.54	298.53	342.00	1.05	0.74	0.76	0.72	37.4	58.1	87.3
Total	178,617	21,680,490	47,682,186	70,025,327	84,349,414	Average 121.38	266.95	392.04	472.24							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

06 Accounting

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	91	7,444	10,892	20,623	24,034	81.80	119.69	226.63	264.11	1.30	0.82	0.99	0.97	31.0	45.3	85.8
ISU	5,212	209,508	647,773	1,053,592	1,280,274	40.20	124.28	202.15	245.64	0.64	0.86	0.89	0.90	16.4	50.6	82.3
NEIU	378	46,640	85,043	139,169	164,726	123.39	224.98	368.17	435.78	1.97	1.55	1.61	1.59	28.3	51.6	84.5
NIU	1,439	177,763	334,025	556,203	633,615	123.53	232.12	386.52	440.32	1.97	1.60	1.69	1.61	28.1	52.7	87.8
SIUC	900	35,745	116,129	191,167	220,280	39.72	129.03	212.41	244.76	0.63	0.89	0.93	0.89	16.2	52.7	86.8
SIUE	1,878	74,393	171,518	282,553	329,942	39.61	91.33	150.45	175.69	0.63	0.63	0.66	0.64	22.5	52.0	85.6
UIC	1,590	118,908	184,113	270,717	323,347	74.78	115.79	170.26	203.36	1.19	0.80	0.75	0.74	36.8	56.9	83.7
UIS	574	45,608	81,823	177,078	204,626	79.46	142.55	308.50	356.49	1.27	0.98	1.35	1.30	22.3	40.0	86.5
UIUC	4,805	319,390	823,123	1,154,003	1,449,348	66.47	171.31	240.17	301.63	1.06	1.18	1.05	1.10	22.0	56.8	79.6
WIU	1,416	110,988	202,023	324,133	371,336	78.38	142.67	228.91	262.24	1.25	0.98	1.00	0.96	29.9	54.4	87.3
Total	18,283	1,146,387	2,656,462	4,169,238	5,001,528	Average 62.70	145.30	228.04	273.56							
Upper Division																
EIU	2,009	279,970	409,633	677,536	789,608	139.36	203.90	337.25	393.04	0.97	0.67	0.76	0.74	35.5	51.9	85.8
GSU	2,409	462,528	767,218	1,267,246	1,429,469	192.00	318.48	526.05	593.39	1.34	1.05	1.19	1.11	32.4	53.7	88.7
ISU	12,284	1,067,935	2,338,791	3,715,829	4,515,296	86.94	190.39	302.49	367.58	0.61	0.63	0.68	0.69	23.7	51.8	82.3
NEIU	5,548	838,525	1,518,673	2,402,608	2,843,830	151.14	273.73	433.06	512.59	1.05	0.90	0.98	0.96	29.5	53.4	84.5
NIU	8,429	909,391	1,766,534	2,991,681	3,408,060	107.89	209.58	354.93	404.33	0.75	0.69	0.80	0.76	26.7	51.8	87.8
SIUC	4,844	523,973	1,071,309	1,615,077	1,861,037	108.17	221.16	333.42	384.19	0.75	0.73	0.75	0.72	28.2	57.6	86.8
SIUE	5,400	482,387	955,685	1,406,508	1,642,403	89.33	176.98	260.46	304.15	0.62	0.58	0.59	0.57	29.4	58.2	85.6
UIC	8,196	762,511	1,170,041	1,662,103	1,985,232	93.03	142.76	202.79	242.22	0.65	0.47	0.46	0.45	38.4	58.9	83.7
UIS	2,192	378,347	694,456	1,205,657	1,393,223	172.60	316.81	550.03	635.59	1.20	1.05	1.24	1.19	27.2	49.8	86.5
UIUC	12,663	3,504,837	8,874,701	11,754,509	14,762,854	276.78	700.84	928.26	1,165.83	1.93	2.32	2.09	2.18	23.7	60.1	79.6
WIU	3,846	527,881	960,858	1,393,938	1,596,937	137.25	249.83	362.44	415.22	0.96	0.83	0.82	0.78	33.1	60.2	87.3
Total	67,820	9,738,285	20,527,899	30,092,692	36,227,949	Average 143.59	302.68	443.71	534.18							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

06 Accounting

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
EIU	180	71,330	100,212	144,141	167,984	396.28	556.73	800.78	933.24	2.35	1.60	1.62	1.57	42.5	59.7	85.8
GSU	816	178,726	296,977	485,572	547,731	219.03	363.94	595.06	671.24	1.30	1.05	1.21	1.13	32.6	54.2	88.7
ISU	1,576	216,924	413,204	648,472	787,992	137.64	262.19	411.47	499.99	0.82	0.75	0.83	0.84	27.5	52.4	82.3
NEIU	396	67,562	117,083	183,050	216,666	170.61	295.66	462.25	547.14	1.01	0.85	0.94	0.92	31.2	54.0	84.5
NIU	3,580	633,435	1,106,522	1,769,855	2,016,182	176.94	309.08	494.37	563.18	1.05	0.89	1.00	0.95	31.4	54.9	87.8
SIUC	2,116	311,331	631,648	920,485	1,060,665	147.13	298.51	435.01	501.26	0.87	0.86	0.88	0.84	29.4	59.6	86.8
SIUE	846	218,629	482,669	648,002	756,683	258.43	570.53	765.96	894.42	1.53	1.64	1.55	1.50	28.9	63.8	85.6
UIC	6,223	797,112	1,287,423	1,743,454	2,082,398	128.09	206.88	280.16	334.63	0.76	0.60	0.57	0.56	38.3	61.8	83.7
UIS	1,867	367,344	675,122	1,142,807	1,320,595	196.76	361.61	612.11	707.34	1.17	1.04	1.24	1.19	27.8	51.1	86.5
UIUC	12,564	2,220,317	5,373,980	7,203,829	9,047,513	176.72	427.73	573.37	720.11	1.05	1.23	1.16	1.21	24.5	59.4	79.6
WIU	570	106,002	192,947	269,568	308,825	185.97	338.50	472.93	541.80	1.10	0.97	0.96	0.91	34.3	62.5	87.3
Total	30,734	5,188,712	10,677,787	15,159,235	18,313,234	Average 168.83	347.43	493.24	595.86							
Graduate II																
NIU	19	752	2,113	4,125	4,699	39.58	111.21	217.11	247.32	0.12	0.12	0.18	0.17	16.0	45.0	87.8
SIUC	106	19,577	36,606	52,631	60,646	184.69	345.34	496.52	572.13	0.55	0.39	0.42	0.39	32.3	60.4	86.8
UIC	36	7,840	12,476	16,152	19,292	217.78	346.56	448.67	535.89	0.65	0.39	0.38	0.36	40.6	64.7	83.7
UIUC	490	190,214	529,996	697,300	875,761	388.19	1,081.62	1,423.06	1,787.27	1.16	1.21	1.20	1.21	21.7	60.5	79.6
Total	651	218,383	581,191	770,208	960,398	Average 335.46	892.77	1,183.12	1,475.27							
Total All Levels																
EIU	2,280	358,744	520,737	842,300	981,626	157.34	228.39	369.43	430.54	1.13	0.78	0.86	0.84	36.5	53.0	85.8
GSU	3,225	641,254	1,064,195	1,752,818	1,977,200	198.84	329.98	543.51	613.09	1.43	1.13	1.27	1.19	32.4	53.8	88.7
ISU	19,072	1,494,367	3,399,768	5,417,893	6,583,562	78.35	178.26	284.08	345.20	0.57	0.61	0.66	0.67	22.7	51.6	82.3
NEIU	6,322	952,727	1,720,799	2,724,827	3,225,222	150.70	272.19	431.01	510.16	1.09	0.93	1.01	0.99	29.5	53.4	84.5
NIU	13,467	1,721,341	3,209,194	5,321,864	6,062,556	127.82	238.30	395.18	450.18	0.92	0.81	0.93	0.87	28.4	52.9	87.8
SIUC	7,966	890,626	1,855,692	2,779,360	3,202,628	111.80	232.95	348.90	402.04	0.81	0.79	0.82	0.78	27.8	57.9	86.8
SIUE	8,124	775,409	1,609,872	2,337,063	2,729,028	95.45	198.16	287.67	335.92	0.69	0.68	0.67	0.65	28.4	59.0	85.6
UIC	16,045	1,686,371	2,654,053	3,692,426	4,410,269	105.10	165.41	230.13	274.87	0.76	0.56	0.54	0.53	38.2	60.2	83.7
UIS	4,633	791,299	1,451,401	2,525,542	2,918,444	170.80	313.27	545.12	629.93	1.23	1.07	1.28	1.22	27.1	49.7	86.5
UIUC	30,522	6,234,758	15,601,800	20,809,641	26,135,476	204.27	511.17	681.79	856.28	1.47	1.74	1.60	1.66	23.9	59.7	79.6
WIU	5,832	744,871	1,355,828	1,987,639	2,277,098	127.72	232.48	340.82	390.45	0.92	0.79	0.80	0.76	32.7	59.5	87.3
Total	117,488	16,291,767	34,443,339	50,191,373	60,503,109	Average 138.67	293.16	427.20	514.97							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

07 Business, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	146	8,805	12,593	26,672	31,085	60.31	86.25	182.68	212.91	0.88	0.62	0.84	0.82	28.3	40.5	85.8
ISU	3,636	170,750	439,644	716,405	870,541	46.96	120.91	197.03	239.42	0.69	0.86	0.90	0.92	19.6	50.5	82.3
NEIU	873	59,751	100,213	193,381	228,893	68.44	114.79	221.51	262.19	1.00	0.82	1.01	1.01	26.1	43.8	84.5
NIU	2,484	251,931	453,554	787,692	897,322	101.42	182.59	317.11	361.24	1.49	1.31	1.45	1.39	28.1	50.5	87.8
SIUC	1,306	50,821	252,967	386,830	444,981	38.91	193.70	296.19	340.72	0.57	1.39	1.36	1.31	11.4	56.8	86.9
SIUE	4,759	288,173	661,112	1,006,899	1,175,772	60.55	138.92	211.58	247.06	0.89	0.99	0.97	0.95	24.5	56.2	85.6
UIC	3,718	256,694	312,803	490,999	586,454	69.04	84.13	132.06	157.73	1.01	0.60	0.60	0.61	43.8	53.3	83.7
UIUC	4,615	354,671	743,967	1,047,807	1,315,973	76.85	161.21	227.04	285.15	1.13	1.15	1.04	1.10	27.0	56.5	79.6
WIU	595	67,411	117,926	177,366	203,195	113.30	198.19	298.09	341.50	1.66	1.42	1.36	1.31	33.2	58.0	87.3
Total	22,132	1,509,007	3,094,779	4,834,051	5,754,216	Average 68.18	139.83	218.42	260.00							
Upper Division																
EIU	5,367	877,918	1,256,952	2,023,672	2,358,409	163.58	234.20	377.06	439.43	1.39	1.06	1.11	1.10	37.2	53.3	85.8
GSU	4,653	766,315	1,262,089	2,114,022	2,384,641	164.69	271.24	454.34	512.50	1.40	1.23	1.34	1.28	32.1	52.9	88.7
ISU	23,555	3,243,568	5,778,808	9,089,540	11,045,169	137.70	245.33	385.89	468.91	1.17	1.11	1.14	1.17	29.4	52.3	82.3
NEIU	8,058	806,468	1,398,479	2,415,161	2,858,688	100.08	173.55	299.72	354.76	0.85	0.79	0.88	0.89	28.2	48.9	84.5
NIU	21,894	2,110,041	4,364,383	7,456,699	8,494,515	96.38	199.34	340.58	387.98	0.82	0.90	1.00	0.97	24.8	51.4	87.8
SIUC	19,767	2,143,645	4,895,840	7,288,952	8,403,176	108.45	247.68	368.74	425.11	0.92	1.12	1.09	1.06	25.5	58.3	86.7
SIUE	11,164	934,736	1,861,021	2,760,413	3,223,381	83.73	166.70	247.26	288.73	0.71	0.76	0.73	0.72	29.0	57.7	85.6
UIC	13,627	1,849,053	2,548,144	3,490,770	4,169,409	135.69	186.99	256.17	305.97	1.15	0.85	0.75	0.76	44.3	61.1	83.7
UIUC	12,485	1,408,234	3,182,115	4,354,266	5,468,658	112.79	254.88	348.76	438.02	0.96	1.16	1.03	1.09	25.8	58.2	79.6
WIU	6,088	794,411	1,375,692	2,025,482	2,320,453	130.49	225.97	332.70	381.15	1.11	1.02	0.98	0.95	34.2	59.3	87.3
Total	126,658	14,934,389	27,923,523	43,018,977	50,726,499	Average 117.91	220.46	339.65	400.50							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

07 Business, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
EIU	9	1,540	2,124	3,415	3,980	171.11	236.00	379.44	442.22	0.92	0.56	0.64	0.62	38.7	53.4	85.8
GSU	1,806	283,721	459,668	774,693	873,864	157.10	254.52	428.96	483.87	0.85	0.61	0.72	0.68	32.5	52.6	88.7
ISU	1,187	190,035	324,646	508,802	618,272	160.10	273.50	428.65	520.87	0.86	0.65	0.72	0.73	30.7	52.5	82.3
NEIU	792	109,252	208,537	331,989	392,957	137.94	263.30	419.18	496.16	0.74	0.63	0.71	0.70	27.8	53.1	84.5
NIU	12,035	2,621,626	4,794,033	7,455,131	8,492,728	217.83	398.34	619.45	705.67	1.17	0.95	1.05	0.99	30.9	56.4	87.8
SIUC	3,084	470,682	1,009,292	1,458,359	1,680,480	152.62	327.27	472.88	544.90	0.82	0.78	0.80	0.77	28.0	60.1	86.8
SIUE	2,066	472,088	1,039,052	1,403,081	1,638,401	228.50	502.93	679.13	793.03	1.23	1.20	1.15	1.12	28.8	63.4	85.6
UIC	7,749	856,877	1,379,589	1,901,276	2,270,902	110.58	178.03	245.36	293.06	0.60	0.43	0.41	0.41	37.7	60.8	83.7
UIUC	15,825	3,222,816	9,379,733	12,466,311	15,656,828	203.65	592.72	787.76	989.37	1.10	1.42	1.33	1.39	20.6	59.9	79.6
WIU	369	116,762	206,316	275,951	316,138	316.43	559.12	747.83	856.74	1.70	1.34	1.26	1.20	36.9	65.3	87.3
Total	44,922	8,345,399	18,802,990	26,579,008	31,944,550	Average	185.78	418.57	591.67	711.11						
Graduate II																
GSU	78	12,597	21,027	35,239	39,750	161.50	269.58	451.78	509.62	0.67	0.41	0.51	0.47	31.7	52.9	88.7
ISU	7	819	1,459	2,309	2,805	117.00	208.43	329.86	400.71	0.48	0.31	0.37	0.37	29.2	52.0	82.3
NIU	5	1,474	2,425	3,703	4,218	294.80	485.00	740.60	843.60	1.22	0.73	0.84	0.78	34.9	57.5	87.8
SIUC	404	128,482	287,889	395,708	456,055	318.02	712.60	979.48	1,128.85	1.32	1.07	1.11	1.04	28.2	63.1	86.8
UIC	471	65,863	166,759	215,594	257,507	139.84	354.05	457.74	546.72	0.58	0.53	0.52	0.50	25.6	64.8	83.7
UIUC	1,081	284,694	877,074	1,158,687	1,455,231	263.36	811.35	1,071.87	1,346.19	1.09	1.22	1.21	1.24	19.6	60.3	79.6
Total	2,046	493,929	1,356,633	1,811,240	2,215,566	Average	241.41	663.07	885.26	1,082.88						
Total All Levels																
EIU	5,522	888,263	1,271,669	2,053,759	2,393,474	160.86	230.29	371.92	433.44	1.25	0.88	0.95	0.94	37.1	53.1	85.8
GSU	6,537	1,062,633	1,742,784	2,923,954	3,298,255	162.56	266.60	447.29	504.55	1.26	1.02	1.15	1.09	32.2	52.8	88.7
ISU	28,385	3,605,172	6,544,557	10,317,056	12,536,787	127.01	230.56	363.47	441.67	0.98	0.88	0.93	0.95	28.8	52.2	82.3
NEIU	9,723	975,471	1,707,229	2,940,531	3,480,538	100.33	175.59	302.43	357.97	0.78	0.67	0.78	0.77	28.0	49.1	84.5
NIU	36,418	4,985,072	9,614,395	15,703,225	17,888,783	136.88	264.00	431.19	491.21	1.06	1.01	1.11	1.06	27.9	53.7	87.8
SIUC	24,561	2,793,630	6,445,988	9,529,849	10,984,692	113.74	262.45	388.01	447.24	0.88	1.00	1.00	0.97	25.4	58.7	86.8
SIUE	17,989	1,694,997	3,561,185	5,170,393	6,037,554	94.22	197.96	287.42	335.62	0.73	0.76	0.74	0.72	28.1	59.0	85.6
UIC	25,565	3,028,487	4,407,295	6,098,639	7,284,272	118.46	172.40	238.55	284.93	0.92	0.66	0.61	0.62	41.6	60.5	83.7
UIUC	34,006	5,270,415	14,182,889	19,027,071	23,896,690	154.98	417.07	559.52	702.72	1.20	1.60	1.44	1.52	22.1	59.4	79.6
WIU	7,052	978,584	1,699,934	2,478,799	2,839,786	138.77	241.06	351.50	402.69	1.07	0.92	0.90	0.87	34.5	59.9	87.3
Total	195,758	25,282,724	51,177,925	76,243,276	90,640,831	Average	129.15	261.43	389.48	463.02						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

08 Communication and Communications Technologies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,202	179,851	262,010	408,433	498,547	149.63	217.98	339.79	414.76	1.78	1.46	1.38	1.43	36.1	52.6	81.9
EIU	5,611	486,319	723,409	1,339,662	1,561,256	86.67	128.93	238.76	278.25	1.03	0.86	0.97	0.96	31.1	46.3	85.8
ISU	12,111	587,323	1,204,867	1,992,310	2,420,959	48.50	99.49	164.50	199.90	0.58	0.66	0.67	0.69	24.3	49.8	82.3
NEIU	4,051	316,339	483,357	921,765	1,091,041	78.09	119.32	227.54	269.33	0.93	0.80	0.93	0.93	29.0	44.3	84.5
NIU	8,328	868,640	1,496,739	2,607,412	2,970,309	104.30	179.72	313.09	356.67	1.24	1.20	1.28	1.23	29.2	50.4	87.8
SIUC	1,753	164,177	416,363	622,248	717,010	93.65	237.51	354.96	409.02	1.12	1.59	1.45	1.41	22.9	58.1	86.8
SIUE	945	43,751	199,776	287,924	336,214	46.30	211.40	304.68	355.78	0.55	1.41	1.24	1.22	13.0	59.4	85.6
UIC	2,224	217,905	380,209	526,685	629,078	97.98	170.96	236.82	282.86	1.17	1.14	0.97	0.97	34.6	60.4	83.7
UIS	1,307	94,403	163,490	371,580	429,387	72.23	125.09	284.30	328.53	0.86	0.84	1.16	1.13	22.0	38.1	86.5
UIUC	6,405	795,740	1,351,083	1,868,157	2,346,276	124.24	210.94	291.67	366.32	1.48	1.41	1.19	1.26	33.9	57.6	79.6
WIU	5,148	361,957	668,999	1,096,832	1,256,563	70.31	129.95	213.06	244.09	0.84	0.87	0.87	0.84	28.8	53.2	87.3
Total	49,085	4,116,405	7,350,302	12,043,008	14,256,640	Average	83.86	149.75	245.35	290.45						
Upper Division																
CSU	3,133	468,791	682,941	1,064,600	1,299,485	149.63	217.98	339.80	414.77	1.37	1.12	1.11	1.15	36.1	52.6	81.9
EIU	11,205	1,558,214	2,266,076	3,754,438	4,375,465	139.06	202.24	335.07	390.49	1.27	1.04	1.09	1.08	35.6	51.8	85.8
GSU	4,707	363,708	684,403	1,239,332	1,397,982	77.27	145.40	263.30	297.00	0.71	0.74	0.86	0.82	26.0	49.0	88.7
ISU	13,730	1,150,782	1,931,870	3,117,678	3,788,452	83.82	140.70	227.07	275.93	0.77	0.72	0.74	0.76	30.4	51.0	82.3
NEIU	7,250	706,246	1,204,632	2,101,624	2,487,572	97.41	166.16	289.88	343.11	0.89	0.85	0.95	0.95	28.4	48.4	84.5
NIU	13,281	999,530	1,761,872	3,282,235	3,739,053	75.26	132.66	247.14	281.53	0.69	0.68	0.81	0.78	26.7	47.1	87.8
SIUC	8,306	1,271,317	2,737,338	3,952,677	4,554,629	153.06	329.56	475.88	548.35	1.40	1.69	1.55	1.52	27.9	60.1	86.8
SIUE	4,058	251,060	772,680	1,126,967	1,315,979	61.87	190.41	277.71	324.29	0.57	0.97	0.91	0.90	19.1	58.7	85.6
UIC	4,489	556,795	989,363	1,330,856	1,589,587	124.04	220.40	296.47	354.11	1.13	1.13	0.97	0.98	35.0	62.2	83.7
UIS	2,513	232,229	397,746	830,034	959,164	92.41	158.28	330.30	381.68	0.85	0.81	1.08	1.06	24.2	41.5	86.5
UIUC	11,143	1,652,423	2,965,930	4,049,775	5,086,238	148.29	266.17	363.44	456.45	1.36	1.36	1.19	1.26	32.5	58.3	79.6
WIU	11,152	1,173,535	2,160,196	3,261,944	3,736,981	105.23	193.70	292.50	335.10	0.96	0.99	0.95	0.93	31.4	57.8	87.3
Total	94,967	10,384,630	18,555,047	29,112,160	34,330,587	Average	109.35	195.38	306.55	361.50						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

08 Communication and Communications Technologies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	36	5,363	7,813	12,179	14,866	148.97	217.03	338.31	412.94	0.83	0.60	0.62	0.65	36.1	52.6	81.9
EIU	342	109,973	140,736	208,619	243,127	321.56	411.51	610.00	710.90	1.78	1.14	1.12	1.11	45.2	57.9	85.8
GSU	2,671	327,119	683,896	1,151,905	1,299,362	122.47	256.04	431.26	486.47	0.68	0.71	0.79	0.76	25.2	52.6	88.7
ISU	1,262	194,703	307,067	483,128	587,074	154.28	243.32	382.83	465.19	0.85	0.68	0.71	0.73	33.2	52.3	82.3
NEIU	501	78,900	154,639	240,252	284,373	157.49	308.66	479.54	567.61	0.87	0.86	0.88	0.89	27.7	54.4	84.5
NIU	674	89,082	145,879	245,700	279,896	132.17	216.44	364.54	415.28	0.73	0.60	0.67	0.65	31.8	52.1	87.8
SIUC	891	136,960	370,522	525,029	604,986	153.71	415.85	589.26	679.00	0.85	1.15	1.09	1.06	22.6	61.2	86.8
SIUE	213	54,022	231,727	304,699	355,802	253.62	1,087.92	1,430.51	1,670.43	1.41	3.02	2.64	2.62	15.2	65.1	85.6
UIC	148	32,330	74,770	94,735	113,152	218.45	505.20	640.10	764.54	1.21	1.40	1.18	1.20	28.6	66.1	83.7
UIS	889	97,808	234,941	424,238	490,237	110.02	264.28	477.21	551.45	0.61	0.73	0.88	0.86	20.0	47.9	86.5
UIUC	886	372,121	656,376	868,481	1,090,753	420.00	740.83	980.23	1,231.10	2.33	2.06	1.81	1.93	34.1	60.2	79.6
WIU	302	92,542	168,456	225,350	258,168	306.43	557.80	746.19	854.86	1.70	1.55	1.37	1.34	35.8	65.3	87.3
Total	8,815	1,590,923	3,176,822	4,784,315	5,621,796	Average 180.48	360.39	542.75	637.75							
Graduate II																
GSU	2	63	98	233	263	31.50	49.00	116.50	131.50	0.08	0.06	0.11	0.10	24.0	37.3	88.6
NIU	21	813	1,713	3,688	4,201	38.71	81.57	175.62	200.05	0.10	0.10	0.17	0.16	19.4	40.8	87.8
SIUC	360	89,989	320,496	436,494	502,968	249.97	890.27	1,212.48	1,397.13	0.66	1.12	1.16	1.11	17.9	63.7	86.8
UIC	447	151,988	406,418	504,018	602,004	340.02	909.21	1,127.56	1,346.77	0.90	1.14	1.08	1.07	25.2	67.5	83.7
UIS	4	311	448	1,065	1,231	77.75	112.00	266.25	307.75	0.21	0.14	0.26	0.24	25.3	36.4	86.5
UIUC	792	368,619	564,353	747,253	938,498	465.43	712.57	943.50	1,184.97	1.24	0.90	0.91	0.94	39.3	60.1	79.6
Total	1,626	611,783	1,293,526	1,692,751	2,049,165	Average 376.25	795.53	1,041.05	1,260.25							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

08 Communication and Communications Technologies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	4,371	654,005	952,764	1,485,212	1,812,898	149.62	217.97	339.79	414.76	1.38	1.11	1.10	1.14	36.1	52.6	81.9
EIU	17,158	2,154,506	3,130,221	5,302,719	6,179,848	125.57	182.44	309.05	360.17	1.16	0.93	1.00	0.99	34.9	50.7	85.8
GSU	7,380	690,890	1,368,397	2,391,470	2,697,607	93.62	185.42	324.05	365.53	0.87	0.94	1.05	1.00	25.6	50.7	88.7
ISU	27,103	1,932,808	3,443,804	5,593,116	6,796,485	71.31	127.06	206.37	250.77	0.66	0.65	0.67	0.69	28.4	50.7	82.3
NEIU	11,802	1,101,485	1,842,628	3,263,641	3,862,986	93.33	156.13	276.53	327.32	0.86	0.79	0.90	0.90	28.5	47.7	84.5
NIU	22,304	1,958,065	3,406,203	6,139,035	6,993,459	87.79	152.72	275.24	313.55	0.81	0.78	0.89	0.86	28.0	48.7	87.8
SIUC	11,310	1,662,443	3,844,719	5,536,448	6,379,593	146.99	339.94	489.52	564.07	1.36	1.73	1.59	1.55	26.1	60.3	86.8
SIUE	5,216	348,833	1,204,183	1,719,590	2,007,995	66.88	230.86	329.68	384.97	0.62	1.17	1.07	1.06	17.4	60.0	85.6
UIC	7,308	959,018	1,850,760	2,456,294	2,933,821	131.23	253.25	336.11	401.45	1.21	1.29	1.09	1.10	32.7	63.1	83.7
UIS	4,713	424,751	796,625	1,626,917	1,880,019	90.12	169.03	345.20	398.90	0.83	0.86	1.12	1.10	22.6	42.4	86.5
UIUC	19,226	3,188,903	5,537,742	7,533,666	9,461,765	165.86	288.03	391.85	492.13	1.53	1.46	1.27	1.35	33.7	58.5	79.6
WIU	16,602	1,628,034	2,997,651	4,584,126	5,251,712	98.06	180.56	276.12	316.33	0.91	0.92	0.90	0.87	31.0	57.1	87.3
Total	154,493	16,703,741	30,375,697	47,632,234	56,258,188	Average	108.12	196.62	308.31	364.15						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

09 Computer and Information Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	440	102,156	148,665	219,333	267,725	232.17	337.88	498.48	608.47	3.55	2.02	1.97	1.99	38.2	55.5	81.9
EIU	94	4,536	6,427	14,965	17,440	48.26	68.37	159.20	185.53	0.74	0.41	0.63	0.61	26.0	36.9	85.8
ISU	3,610	295,250	751,351	1,189,194	1,445,051	81.79	208.13	329.42	400.29	1.25	1.25	1.30	1.31	20.4	52.0	82.3
NEIU	1,353	138,672	220,711	386,751	457,775	102.49	163.13	285.85	338.34	1.57	0.98	1.13	1.11	30.3	48.2	84.5
NIU	1,561	203,631	455,607	734,056	836,221	130.45	291.87	470.25	535.70	1.99	1.75	1.86	1.75	24.4	54.5	87.8
SIUC	1,173	117,003	390,267	563,491	649,481	99.75	332.71	480.38	553.69	1.52	1.99	1.90	1.81	18.0	60.1	86.8
SIUE	2,678	93,367	321,209	501,339	585,422	34.86	119.94	187.21	218.60	0.53	0.72	0.74	0.71	15.9	54.9	85.6
UIC	3,011	322,045	542,904	747,028	892,257	106.96	180.31	248.10	296.33	1.63	1.08	0.98	0.97	36.1	60.8	83.7
UIS	909	56,655	90,489	226,251	261,449	62.33	99.55	248.90	287.62	0.95	0.60	0.98	0.94	21.7	34.6	86.5
UIUC	14,450	654,312	2,259,868	3,190,392	4,006,913	45.28	156.39	220.79	277.30	0.69	0.94	0.87	0.91	16.3	56.4	79.6
WIU	3,372	148,729	261,995	498,870	571,521	44.11	77.70	147.94	169.49	0.67	0.47	0.58	0.55	26.0	45.8	87.3
Total	32,651	2,136,356	5,449,493	8,271,670	9,991,255	Average	65.43	166.90	253.34	306.00						
Upper Division																
CSU	1,419	329,339	479,258	707,134	863,151	232.09	337.74	498.33	608.28	2.25	1.51	1.47	1.50	38.2	55.5	81.9
EIU	860	140,365	198,888	320,954	374,043	163.22	231.27	373.20	434.93	1.58	1.03	1.10	1.07	37.5	53.2	85.8
GSU	2,454	280,183	459,038	801,315	903,895	114.17	187.06	326.53	368.34	1.11	0.83	0.96	0.91	31.0	50.8	88.7
ISU	6,362	851,350	1,737,303	2,722,911	3,308,750	133.82	273.07	428.00	520.08	1.30	1.22	1.26	1.28	25.7	52.5	82.3
NEIU	4,164	519,067	836,331	1,399,320	1,656,295	124.66	200.85	336.05	397.77	1.21	0.90	0.99	0.98	31.3	50.5	84.5
NIU	6,665	765,934	1,802,750	2,934,422	3,342,832	114.92	270.48	440.27	501.55	1.11	1.21	1.30	1.23	22.9	53.9	87.8
SIUC	6,999	908,555	1,765,184	2,597,582	2,982,405	129.81	252.21	371.14	426.12	1.26	1.12	1.09	1.05	30.5	59.2	87.1
SIUE	3,995	360,740	702,717	1,035,016	1,208,606	90.30	175.90	259.08	302.53	0.87	0.78	0.76	0.74	29.8	58.1	85.6
UIC	6,641	872,291	1,567,362	2,093,984	2,501,074	131.35	236.01	315.31	376.61	1.27	1.05	0.93	0.93	34.9	62.7	83.7
UIS	8,471	548,165	896,338	2,181,996	2,521,453	64.71	105.81	257.58	297.66	0.63	0.47	0.76	0.73	21.7	35.5	86.5
UIUC	27,512	2,093,258	6,569,816	9,020,335	11,328,920	76.09	238.80	327.87	411.78	0.74	1.06	0.97	1.01	18.5	58.0	79.6
WIU	6,975	848,179	1,494,113	2,218,394	2,541,459	121.60	214.21	318.05	364.37	1.18	0.95	0.94	0.90	33.4	58.8	87.3
Total	82,517	8,517,426	18,509,098	28,033,363	33,532,883	Average	103.22	224.31	339.73	406.38						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

09 Computer and Information Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	1,524	343,216	498,644	738,170	901,034	225.21	327.19	484.36	591.23	1.58	1.15	1.08	1.12	38.1	55.3	81.9
EIU	12	2,269	3,088	4,889	5,698	189.08	257.33	407.42	474.83	1.33	0.91	0.91	0.90	39.8	54.2	85.8
GSU	1,154	157,470	261,606	446,265	503,391	136.46	226.69	386.71	436.21	0.96	0.80	0.87	0.83	31.3	52.0	88.7
ISU	1,758	327,875	666,233	1,035,001	1,257,683	186.50	378.97	588.74	715.41	1.31	1.33	1.32	1.35	26.1	53.0	82.3
NEIU	1,545	242,846	391,648	627,457	742,685	157.18	253.49	406.12	480.70	1.10	0.89	0.91	0.91	32.7	52.7	84.5
NIU	4,141	708,227	1,450,784	2,286,644	2,604,896	171.03	350.35	552.20	629.05	1.20	1.23	1.24	1.19	27.2	55.7	87.8
SIUC	1,697	249,242	619,430	886,718	1,021,762	146.87	365.01	522.52	602.10	1.03	1.28	1.17	1.14	24.4	60.6	86.8
SIUE	400	97,688	229,810	308,436	360,166	244.22	574.53	771.09	900.42	1.72	2.02	1.73	1.71	27.1	63.8	85.6
UIC	3,144	703,829	1,269,670	1,627,969	1,944,462	223.86	403.84	517.80	618.47	1.57	1.42	1.16	1.17	36.2	65.3	83.7
UIS	13,785	1,223,402	2,103,802	4,444,992	5,136,507	88.75	152.62	322.45	372.62	0.62	0.54	0.72	0.71	23.8	41.0	86.5
UIUC	5,457	725,482	2,130,509	2,864,314	3,597,381	132.95	390.42	524.89	659.22	0.93	1.37	1.17	1.25	20.2	59.2	79.6
WIU	1,506	362,012	637,704	871,624	998,558	240.38	423.44	578.77	663.05	1.69	1.49	1.30	1.26	36.3	63.9	87.3
Total	36,123	5,143,558	10,262,928	16,142,479	19,074,223	Average 142.39	284.11	446.88	528.04							
Graduate II																
ISU	13	2,110	3,827	5,984	7,271	162.31	294.38	460.31	559.31	0.78	0.59	0.70	0.69	29.0	52.6	82.3
NIU	18	4,871	8,888	13,558	15,445	270.61	493.78	753.22	858.06	1.30	0.99	1.15	1.06	31.5	57.5	87.8
SIUC	428	40,148	123,690	180,887	208,434	93.80	289.00	422.63	487.00	0.45	0.58	0.65	0.60	19.3	59.3	86.8
SIUE	21	4,832	17,949	23,751	27,734	230.10	854.71	1,131.00	1,320.67	1.11	1.72	1.73	1.63	17.4	64.7	85.6
UIC	2,411	740,950	1,378,451	1,736,825	2,074,480	307.32	571.73	720.38	860.42	1.48	1.15	1.10	1.06	35.7	66.4	83.7
UIS	3	352	628	1,202	1,389	117.33	209.33	400.67	463.00	0.56	0.42	0.61	0.57	25.3	45.2	86.5
UIUC	7,035	1,273,129	3,398,925	4,540,254	5,702,246	180.97	483.14	645.38	810.55	0.87	0.97	0.99	1.00	22.3	59.6	79.6
Total	9,929	2,066,392	4,932,358	6,502,461	8,036,999	Average 208.12	496.76	654.90	809.45							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

09 Computer and Information Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	3,383	774,711	1,126,567	1,664,637	2,031,910	229.00	333.01	492.06	600.62	2.07	1.37	1.35	1.37	38.1	55.4	81.9
EIU	966	147,170	208,403	340,808	397,181	152.35	215.74	352.80	411.16	1.37	0.89	0.96	0.94	37.1	52.5	85.8
GSU	3,608	437,653	720,644	1,247,580	1,407,286	121.30	199.74	345.78	390.05	1.09	0.82	0.95	0.89	31.1	51.2	88.7
ISU	11,743	1,476,585	3,158,714	4,953,090	6,018,755	125.74	268.99	421.79	512.54	1.13	1.11	1.15	1.17	24.5	52.5	82.3
NEIU	7,062	900,585	1,448,690	2,413,528	2,856,755	127.53	205.14	341.76	404.52	1.15	0.84	0.93	0.92	31.5	50.7	84.5
NIU	12,385	1,682,663	3,718,029	5,968,680	6,799,394	135.86	300.20	481.93	549.00	1.23	1.24	1.32	1.25	24.7	54.7	87.8
SIUC	10,297	1,314,948	2,898,571	4,228,678	4,862,082	127.70	281.50	410.67	472.18	1.15	1.16	1.12	1.08	27.0	59.6	87.0
SIUE	7,094	556,627	1,271,685	1,868,542	2,181,928	78.46	179.26	263.40	307.57	0.71	0.74	0.72	0.70	25.5	58.3	85.6
UIC	15,207	2,639,115	4,758,387	6,205,806	7,412,273	173.55	312.91	408.09	487.43	1.57	1.29	1.12	1.11	35.6	64.2	83.7
UIS	23,168	1,828,574	3,091,257	6,854,441	7,920,798	78.93	133.43	295.86	341.89	0.71	0.55	0.81	0.78	23.1	39.0	86.5
UIUC	54,454	4,746,181	14,359,118	19,615,295	24,635,460	87.16	263.69	360.22	452.41	0.79	1.09	0.99	1.03	19.3	58.3	79.6
WIU	11,853	1,358,920	2,393,812	3,588,888	4,111,538	114.65	201.96	302.78	346.88	1.03	0.83	0.83	0.79	33.1	58.2	87.3
Total	161,220	17,863,732	39,153,877	58,949,973	70,635,360	Average 110.80	242.86	365.65	438.13							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

10 Teacher Education

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	557	132,786	194,891	286,534	349,755	238.39	349.89	514.42	627.93	2.92	1.90	1.76	1.81	38.0	55.7	81.9
EIU	2,317	205,307	304,685	561,029	653,830	88.61	131.50	242.14	282.19	1.09	0.72	0.83	0.81	31.4	46.6	85.8
ISU	10,354	718,911	1,894,824	3,015,887	3,664,760	69.43	183.00	291.28	353.95	0.85	1.00	1.00	1.02	19.6	51.7	82.3
NEIU	2,285	218,763	431,516	731,384	865,696	95.74	188.85	320.08	378.86	1.17	1.03	1.10	1.09	25.3	49.8	84.5
NIU	4,112	395,548	713,751	1,252,008	1,426,261	96.19	173.58	304.48	346.85	1.18	0.94	1.04	1.00	27.7	50.0	87.8
SIUC	3,585	247,930	452,069	749,790	864,891	69.16	126.10	209.15	241.25	0.85	0.69	0.72	0.70	28.7	52.3	86.7
SIUE	2,427	124,428	471,133	685,585	800,569	51.27	194.12	282.48	329.86	0.63	1.06	0.97	0.95	15.5	58.8	85.6
UIC	1,424	119,277	207,827	294,257	351,463	83.76	145.95	206.64	246.81	1.03	0.79	0.71	0.71	33.9	59.1	83.7
UIS	609	50,391	150,932	276,742	319,795	82.74	247.84	454.42	525.11	1.01	1.35	1.55	1.51	15.8	47.2	86.5
UIUC	1,966	128,922	634,897	859,542	1,079,525	65.58	322.94	437.20	549.10	0.80	1.76	1.50	1.58	11.9	58.8	79.6
WIU	3,451	356,766	626,993	957,721	1,097,192	103.38	181.68	277.52	317.93	1.27	0.99	0.95	0.92	32.5	57.1	87.3
Total	33,087	2,699,029	6,083,518	9,670,479	11,473,737	Average	81.57	183.86	292.27	346.77						
Upper Division																
CSU	3,876	1,243,357	1,832,160	2,623,910	3,202,826	320.78	472.69	676.96	826.32	2.80	2.03	1.86	1.92	38.8	57.2	81.9
EIU	16,270	2,103,775	3,145,839	5,261,628	6,131,960	129.30	193.35	323.39	376.89	1.13	0.83	0.89	0.88	34.3	51.3	85.8
GSU	2,205	404,222	749,082	1,231,034	1,388,622	183.32	339.72	558.29	629.76	1.60	1.46	1.54	1.46	29.1	53.9	88.7
ISU	40,400	4,260,478	10,873,310	17,049,817	20,718,113	105.46	269.14	422.03	512.82	0.92	1.16	1.16	1.19	20.6	52.5	82.3
NEIU	16,324	2,144,489	4,016,437	6,467,675	7,655,419	131.37	246.04	396.21	468.97	1.15	1.06	1.09	1.09	28.0	52.5	84.5
NIU	19,176	1,737,956	3,118,146	5,543,835	6,315,421	90.63	162.61	289.10	329.34	0.79	0.70	0.79	0.76	27.5	49.4	87.8
SIUC	15,606	1,659,661	3,574,401	5,356,926	6,168,114	106.35	229.04	343.26	395.24	0.93	0.98	0.94	0.92	26.9	57.9	86.8
SIUE	10,684	863,675	2,059,529	2,999,472	3,502,534	80.84	192.77	280.74	327.83	0.71	0.83	0.77	0.76	24.7	58.8	85.6
UIC	3,675	535,365	886,474	1,181,848	1,411,611	145.68	241.22	321.59	384.11	1.27	1.04	0.88	0.89	37.9	62.8	83.7
UIS	1,281	117,507	351,140	628,771	726,590	91.73	274.11	490.84	567.21	0.80	1.18	1.35	1.32	16.2	48.3	86.5
UIUC	9,039	648,487	1,647,504	2,299,610	2,888,152	71.74	182.27	254.41	319.52	0.63	0.78	0.70	0.74	22.5	57.0	79.6
WIU	9,912	1,302,495	2,273,087	3,339,217	3,825,508	131.41	229.33	336.89	385.95	1.15	0.99	0.93	0.90	34.0	59.4	87.3
Total	148,448	17,021,467	34,527,109	53,983,743	63,934,870	Average	114.66	232.59	363.65	430.69						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

10 Teacher Education

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	2,657	787,242	1,152,274	1,661,465	2,028,036	296.29	433.67	625.32	763.28	1.63	1.23	1.20	1.24	38.8	56.8	81.9
EIU	1,444	309,353	667,962	977,714	1,139,439	214.23	462.58	677.09	789.09	1.18	1.31	1.29	1.29	27.1	58.6	85.8
GSU	3,377	648,590	1,033,198	1,712,232	1,931,419	192.06	305.95	507.03	571.93	1.05	0.86	0.97	0.93	33.6	53.5	88.7
ISU	1,711	299,053	607,162	944,701	1,147,955	174.78	354.86	552.13	670.93	0.96	1.00	1.06	1.09	26.1	52.9	82.3
NEIU	7,327	1,487,324	3,002,835	4,500,223	5,326,658	202.99	409.83	614.20	726.99	1.11	1.16	1.17	1.18	27.9	56.4	84.5
NIU	7,409	1,080,381	1,873,136	3,078,618	3,507,097	145.82	252.82	415.52	473.36	0.80	0.71	0.79	0.77	30.8	53.4	87.8
SIUC	3,587	508,024	1,086,143	1,579,935	1,819,982	141.63	302.80	440.46	507.38	0.78	0.86	0.84	0.83	27.9	59.7	86.8
SIUE	2,415	322,195	828,976	1,144,818	1,336,824	133.41	343.26	474.04	553.55	0.73	0.97	0.91	0.90	24.1	62.0	85.6
UIC	3,535	530,906	1,123,839	1,463,962	1,748,570	150.19	317.92	414.13	494.64	0.82	0.90	0.79	0.81	30.4	64.3	83.7
UIS	227	21,306	55,017	101,434	117,214	93.86	242.37	446.85	516.36	0.52	0.68	0.85	0.84	18.2	46.9	86.5
UIUC	1,704	228,262	814,932	1,088,883	1,367,562	133.96	478.25	639.02	802.56	0.74	1.35	1.22	1.31	16.7	59.6	79.6
WIU	2,994	767,691	1,338,701	1,821,195	2,086,415	256.41	447.13	608.28	696.87	1.41	1.26	1.16	1.14	36.8	64.2	87.3
Total	38,387	6,990,327	13,584,175	20,075,180	23,557,171	Average 182.10	353.87	522.97	613.68							
Graduate II																
CSU	6	1,414	2,074	3,060	3,735	235.67	345.67	510.00	622.50	1.22	0.76	0.82	0.83	37.9	55.5	81.9
ISU	305	58,942	158,289	244,383	296,963	193.25	518.98	801.26	973.65	1.00	1.14	1.28	1.30	19.8	53.3	82.3
NIU	114	23,611	39,885	62,874	71,624	207.11	349.87	551.53	628.28	1.07	0.77	0.88	0.84	33.0	55.7	87.8
SIUC	988	161,440	307,716	446,118	513,763	163.40	311.45	451.54	520.00	0.84	0.69	0.72	0.69	31.4	59.9	86.8
UIC	679	180,817	370,950	468,313	559,357	266.30	546.32	689.71	823.80	1.38	1.20	1.10	1.10	32.3	66.3	83.7
UIUC	515	80,948	311,278	413,531	519,366	157.18	604.42	802.97	1,008.48	0.81	1.33	1.28	1.35	15.6	59.9	79.6
WIU	27	2,934	5,103	7,739	8,866	108.67	189.00	286.63	328.37	0.56	0.42	0.46	0.44	33.1	57.6	87.3
Total	2,634	510,106	1,195,295	1,646,018	1,973,674	Average 193.66	453.79	624.91	749.31							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

10 Teacher Education

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
Total All Levels																
CSU	7,096	2,164,799	3,181,399	4,574,969	5,584,352	305.07	448.34	644.73	786.97	2.49	1.80	1.68	1.74	38.8	57.0	81.9
EIU	20,031	2,618,435	4,118,486	6,800,371	7,925,229	130.72	205.61	339.49	395.65	1.07	0.83	0.88	0.87	33.0	52.0	85.8
GSU	5,582	1,052,812	1,782,280	2,943,266	3,320,041	188.61	319.29	527.28	594.78	1.54	1.28	1.37	1.31	31.7	53.7	88.7
ISU	52,770	5,337,384	13,533,585	21,254,788	25,827,791	101.14	256.46	402.78	489.44	0.83	1.03	1.05	1.08	20.7	52.4	82.3
NEIU	25,936	3,850,576	7,450,788	11,699,282	13,847,773	148.46	287.28	451.08	533.92	1.21	1.15	1.18	1.18	27.8	53.8	84.5
NIU	30,811	3,237,496	5,744,918	9,937,335	11,320,403	105.08	186.46	322.53	367.41	0.86	0.75	0.84	0.81	28.6	50.7	87.8
SIUC	23,766	2,577,055	5,420,329	8,132,769	9,366,750	108.43	228.07	342.20	394.12	0.89	0.92	0.89	0.87	27.5	57.9	86.8
SIUE	15,526	1,310,298	3,359,638	4,829,875	5,639,927	84.39	216.39	311.08	363.26	0.69	0.87	0.81	0.80	23.2	59.6	85.6
UIC	9,313	1,366,365	2,589,090	3,408,380	4,071,001	146.72	278.01	365.98	437.13	1.20	1.12	0.95	0.96	33.6	63.6	83.7
UIS	2,117	189,204	557,089	1,006,947	1,163,599	89.37	263.15	475.65	549.65	0.73	1.06	1.24	1.21	16.3	47.9	86.5
UIUC	13,224	1,086,619	3,408,611	4,661,566	5,854,605	82.17	257.76	352.51	442.73	0.67	1.04	0.92	0.98	18.6	58.2	79.6
WIU	16,384	2,429,886	4,243,884	6,125,872	7,017,981	148.31	259.03	373.89	428.34	1.21	1.04	0.97	0.94	34.6	60.5	87.3
Total	222,556	27,220,929	55,390,097	85,375,420	100,939,452	Average 122.31	248.88	383.61	453.55							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

11 Education, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	77	18,482	26,428	38,931	47,520	240.03	343.22	505.60	617.14	2.43	1.99	1.79	1.87	38.9	55.6	81.9
EIU	643	53,288	70,902	137,758	160,544	82.87	110.27	214.24	249.68	0.84	0.64	0.76	0.76	33.2	44.2	85.8
ISU	39	3,789	9,292	14,630	17,778	97.15	238.26	375.13	455.85	0.98	1.38	1.33	1.38	21.3	52.3	82.3
NIU	6,743	658,011	1,009,132	1,827,044	2,081,330	97.58	149.66	270.95	308.67	0.99	0.87	0.96	0.94	31.6	48.5	87.8
SIUC	2,017	145,480	238,928	398,917	458,889	72.13	118.46	197.78	227.51	0.73	0.69	0.70	0.69	31.7	52.1	86.9
SIUE	186	15,169	36,679	53,276	62,211	81.55	197.20	286.43	334.47	0.82	1.14	1.01	1.02	24.4	59.0	85.6
UIC	12	1,389	4,090	5,301	6,332	115.75	340.83	441.75	527.67	1.17	1.97	1.56	1.60	21.9	64.6	83.7
UIUC	1,791	204,218	484,452	660,974	830,137	114.02	270.49	369.05	463.50	1.15	1.57	1.31	1.41	24.6	58.4	79.6
WIU	1,340	171,709	340,322	492,578	564,312	128.14	253.97	367.60	421.13	1.29	1.47	1.30	1.28	30.4	60.3	87.3
Total	12,848	1,271,535	2,220,225	3,629,409	4,229,053	Average 98.97	172.81	282.49	329.16							
Upper Division																
CSU	637	152,855	218,573	321,978	393,016	239.96	343.13	505.46	616.98	2.14	1.63	1.53	1.58	38.9	55.6	81.9
EIU	6,500	685,610	1,094,574	1,888,955	2,201,409	105.48	168.40	290.61	338.68	0.94	0.80	0.88	0.87	31.1	49.7	85.8
GSU	726	165,119	265,021	433,227	488,685	227.44	365.04	596.73	673.12	2.03	1.73	1.81	1.73	33.8	54.2	88.7
ISU	2,695	354,981	792,364	1,239,100	1,505,694	131.72	294.01	459.78	558.70	1.18	1.40	1.39	1.43	23.6	52.6	82.3
NEIU	9	2,035	3,986	5,925	7,013	226.11	442.89	658.33	779.22	2.02	2.10	1.99	2.00	29.0	56.8	84.5
NIU	13,383	1,202,558	1,909,186	3,494,924	3,981,345	89.86	142.66	261.15	297.49	0.80	0.68	0.79	0.76	30.2	48.0	87.8
SIUC	6,242	707,105	1,005,925	1,580,508	1,816,779	113.28	161.15	253.21	291.06	1.01	0.76	0.77	0.75	38.9	55.4	87.0
SIUE	1,305	68,551	188,551	285,440	333,313	52.53	144.48	218.73	255.41	0.47	0.69	0.66	0.66	20.6	56.6	85.6
UIC	607	44,804	145,420	194,001	231,717	73.81	239.57	319.61	381.74	0.66	1.14	0.97	0.98	19.3	62.8	83.7
UIUC	6,274	764,619	2,119,504	2,864,365	3,597,445	121.87	337.82	456.55	573.39	1.09	1.60	1.38	1.47	21.3	58.9	79.6
WIU	2,966	485,186	967,674	1,357,437	1,555,121	163.58	326.26	457.67	524.32	1.46	1.55	1.38	1.35	31.2	62.2	87.3
Total	41,344	4,633,423	8,710,778	13,665,860	16,111,537	Average 112.07	210.69	330.54	389.69							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

11 Education, Other

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	1,309	583,375	839,349	1,178,150	1,438,087	445.66	641.21	900.04	1,098.61	2.41	1.76	1.68	1.74	40.6	58.4	81.9
EIU	7,275	1,321,421	1,963,215	3,083,896	3,594,005	181.64	269.86	423.90	494.02	0.98	0.74	0.79	0.78	36.8	54.6	85.8
GSU	2,140	627,449	1,042,937	1,674,372	1,888,713	293.20	487.35	782.42	882.58	1.58	1.34	1.46	1.40	33.2	55.2	88.7
ISU	3,365	559,294	1,387,357	2,151,282	2,614,134	166.21	412.29	639.31	776.86	0.90	1.13	1.19	1.23	21.4	53.1	82.3
NEIU	4,902	1,000,139	1,886,304	2,847,502	3,370,426	204.03	384.80	580.89	687.56	1.10	1.06	1.08	1.09	29.7	56.0	84.5
NIU	11,060	2,191,592	3,600,189	5,722,417	6,518,858	198.15	325.51	517.40	589.41	1.07	0.89	0.96	0.93	33.6	55.2	87.8
SIUC	2,934	525,097	857,120	1,250,319	1,439,858	178.97	292.13	426.15	490.75	0.97	0.80	0.79	0.78	36.5	59.5	86.8
SIUE	3,177	369,318	921,563	1,288,997	1,505,184	116.25	290.07	405.73	473.78	0.63	0.80	0.76	0.75	24.5	61.2	85.6
UIC	4,326	650,780	1,789,291	2,291,027	2,736,424	150.43	413.61	529.59	632.55	0.81	1.14	0.99	1.00	23.8	65.4	83.7
UIS	2,297	473,536	788,848	1,348,127	1,557,857	206.15	343.43	586.91	678.21	1.11	0.94	1.09	1.07	30.4	50.6	86.5
UIUC	6,730	963,261	3,132,272	4,188,398	5,260,340	143.13	465.42	622.35	781.63	0.77	1.28	1.16	1.24	18.3	59.5	79.6
WIU	6,280	1,057,478	2,084,609	2,918,660	3,343,704	168.39	331.94	464.75	532.44	0.91	0.91	0.87	0.84	31.6	62.3	87.3
Total	55,795	10,322,740	20,293,054	29,943,147	35,267,590	Average 185.01	363.71	536.66	632.09							
Graduate II																
CSU	639	337,879	486,682	676,972	826,334	528.76	761.63	1,059.42	1,293.17	2.30	1.39	1.38	1.41	40.9	58.9	81.9
GSU	498	71,225	120,628	204,320	230,475	143.02	242.22	410.28	462.80	0.62	0.44	0.54	0.50	30.9	52.3	88.7
ISU	2,097	457,399	1,160,172	1,789,327	2,174,303	218.12	553.25	853.28	1,036.86	0.95	1.01	1.12	1.13	21.0	53.4	82.3
NIU	5,830	1,545,186	2,527,007	3,898,256	4,440,811	265.04	433.45	668.65	761.72	1.15	0.79	0.87	0.83	34.8	56.9	87.8
SIUC	1,802	204,667	477,194	704,438	811,767	113.58	264.81	390.92	450.48	0.49	0.48	0.51	0.49	25.2	58.8	86.8
SIUE	189	51,420	139,942	186,013	217,210	272.06	740.43	984.20	1,149.26	1.18	1.35	1.29	1.25	23.7	64.4	85.6
UIC	3,150	1,020,508	2,417,773	3,013,394	3,599,226	323.97	767.55	956.63	1,142.61	1.41	1.40	1.25	1.25	28.4	67.2	83.7
UIS	8	1,403	2,488	4,335	5,009	175.38	311.00	541.88	626.13	0.76	0.57	0.71	0.68	28.0	49.7	86.5
UIUC	5,663	853,339	3,686,760	4,890,172	6,141,719	150.69	651.03	863.53	1,084.53	0.65	1.19	1.13	1.18	13.9	60.0	79.6
WIU	1,132	291,945	518,023	703,372	805,804	257.90	457.62	621.35	711.84	1.12	0.83	0.81	0.78	36.2	64.3	87.3
Total	21,008	4,834,971	11,536,669	16,070,599	19,252,658	Average 230.15	549.16	764.98	916.44							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

11 Education, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	2,662	1,092,591	1,571,032	2,216,031	2,704,957	410.44	590.17	832.47	1,016.14	2.55	1.81	1.72	1.78	40.4	58.1	81.9
EIU	14,418	2,060,319	3,128,691	5,110,609	5,955,958	142.90	217.00	354.46	413.09	0.89	0.66	0.73	0.72	34.6	52.5	85.8
GSU	3,364	863,793	1,428,586	2,311,919	2,607,873	256.78	424.67	687.25	775.23	1.60	1.30	1.42	1.36	33.1	54.8	88.7
ISU	8,196	1,375,463	3,349,185	5,194,339	6,311,909	167.82	408.64	633.77	770.12	1.04	1.25	1.31	1.35	21.8	53.1	82.3
NEIU	4,911	1,002,174	1,890,290	2,853,427	3,377,439	204.07	384.91	581.03	687.73	1.27	1.18	1.20	1.20	29.7	56.0	84.5
NIU	37,016	5,597,347	9,045,514	14,942,641	17,022,344	151.21	244.37	403.68	459.86	0.94	0.75	0.84	0.80	32.9	53.1	87.8
SIUC	12,995	1,582,349	2,579,167	3,934,182	4,527,293	121.77	198.47	302.75	348.39	0.76	0.61	0.63	0.61	35.0	57.0	86.9
SIUE	4,857	504,458	1,286,735	1,813,726	2,117,918	103.86	264.92	373.43	436.05	0.65	0.81	0.77	0.76	23.8	60.8	85.6
UIC	8,095	1,717,481	4,356,574	5,503,723	6,573,699	212.17	538.18	679.89	812.07	1.32	1.65	1.41	1.42	26.1	66.3	83.7
UIS	2,305	474,939	791,336	1,352,462	1,562,866	206.05	343.31	586.75	678.03	1.28	1.05	1.21	1.19	30.4	50.6	86.5
UIUC	20,458	2,785,437	9,422,988	12,603,909	15,829,641	136.15	460.60	616.09	773.76	0.85	1.41	1.27	1.35	17.6	59.5	79.6
WIU	11,718	2,006,318	3,910,628	5,472,047	6,268,941	171.22	333.73	466.98	534.98	1.06	1.02	0.97	0.94	32.0	62.4	87.3
Total	130,995	21,062,669	42,760,726	63,309,015	74,860,838	Average 160.79	326.43	483.29	571.48							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

12 Engineering

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
NIU	1,680	168,757	349,272	592,326	674,766	100.45	207.90	352.58	401.65	0.79	0.68	0.85	0.79	25.0	51.8	87.8
SIUC	1,612	173,737	677,649	959,458	1,105,574	107.78	420.38	595.20	685.84	0.85	1.38	1.44	1.35	15.7	61.3	86.8
SIUE	2,450	144,495	555,117	794,223	927,428	58.98	226.58	324.17	378.54	0.47	0.74	0.78	0.75	15.6	59.9	85.6
UIC	3,754	449,835	2,379,429	2,985,580	3,566,005	119.83	633.84	795.31	949.92	0.95	2.08	1.92	1.87	12.6	66.7	83.7
UIUC	26,570	3,617,192	7,004,553	9,568,698	12,017,626	136.14	263.63	360.13	452.30	1.08	0.87	0.87	0.89	30.1	58.3	79.6
WIU	186	31,578	73,562	101,173	115,907	169.77	395.49	543.94	623.16	1.34	1.30	1.31	1.23	27.2	63.5	87.3
Total	36,252	4,585,594	11,039,582	15,001,458	18,407,306	Average 126.49	304.52	413.81	507.76							
Upper Division																
NIU	13,041	1,165,368	2,562,300	4,389,240	5,000,129	89.36	196.48	336.57	383.42	0.57	0.60	0.75	0.69	23.3	51.2	87.8
SIUC	12,068	1,543,454	3,410,870	4,999,021	5,760,320	127.90	282.64	414.24	477.32	0.82	0.86	0.92	0.86	26.8	59.2	86.8
SIUE	10,304	1,038,149	2,715,847	3,829,880	4,472,216	100.75	263.57	371.69	434.03	0.65	0.80	0.82	0.79	23.2	60.7	85.6
UIC	30,510	5,056,435	9,146,358	11,967,620	14,294,239	165.73	299.78	392.25	468.51	1.07	0.91	0.87	0.85	35.4	64.0	83.7
UIUC	86,480	14,787,379	32,028,552	43,138,102	54,178,485	170.99	370.36	498.82	626.49	1.10	1.12	1.11	1.13	27.3	59.1	79.6
WIU	858	254,017	591,741	781,220	894,989	296.06	689.67	910.51	1,043.11	1.90	2.09	2.02	1.89	28.4	66.1	87.3
Total	153,261	23,844,802	50,455,668	69,105,083	84,600,378	Average 155.58	329.21	450.90	552.00							
Graduate I																
NIU	3,595	487,436	916,609	1,504,633	1,714,047	135.59	254.97	418.53	476.79	0.66	0.55	0.68	0.63	28.4	53.5	87.8
SIUC	3,977	670,068	1,679,942	2,377,724	2,739,826	168.49	422.41	597.87	688.92	0.82	0.91	0.96	0.91	24.5	61.3	86.8
SIUE	2,975	612,716	1,552,740	2,093,011	2,444,044	205.95	521.93	703.53	821.53	1.01	1.13	1.14	1.08	25.1	63.5	85.6
UIC	12,439	2,815,744	5,892,539	7,489,652	8,945,710	226.36	473.71	602.11	719.17	1.11	1.02	0.97	0.95	31.5	65.9	83.7
UIUC	32,905	6,860,595	15,848,761	21,172,412	26,591,092	208.50	481.65	643.44	808.12	1.02	1.04	1.04	1.06	25.8	59.6	79.6
WIU	21	3,794	8,838	12,087	13,847	180.67	420.86	575.57	659.38	0.88	0.91	0.93	0.87	27.4	63.8	87.3
Total	55,912	11,450,353	25,899,429	34,649,519	42,448,566	Average 204.79	463.22	619.72	759.20							
Graduate II																
NIU	6	668	1,311	2,204	2,511	111.33	218.50	367.33	418.50	0.46	0.40	0.51	0.47	26.6	52.2	87.8
SIUC	2,005	211,323	757,102	1,080,709	1,245,289	105.40	377.61	539.01	621.09	0.44	0.70	0.75	0.70	17.0	60.8	86.8
SIUE	109	46,924	137,281	179,942	210,123	430.50	1,259.46	1,650.84	1,927.73	1.79	2.32	2.30	2.16	22.3	65.3	85.6
UIC	8,490	2,655,104	4,338,535	5,494,023	6,562,112	312.73	511.02	647.12	772.92	1.30	0.94	0.90	0.87	40.5	66.1	83.7
UIUC	37,273	8,617,305	20,728,960	27,590,624	34,651,924	231.19	556.14	740.23	929.68	0.96	1.03	1.03	1.04	24.9	59.8	79.6
Total	47,883	11,531,324	25,963,189	34,347,502	42,671,959	Average 240.82	542.22	717.32	891.17							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

12 Engineering

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
Total All Levels																
NIU	18,322	1,822,229	3,829,492	6,488,403	7,391,453	99.46	209.01	354.13	403.42	0.57	0.54	0.68	0.63	24.7	51.8	87.8
SIUC	19,662	2,598,582	6,525,563	9,416,912	10,851,009	132.16	331.89	478.94	551.88	0.75	0.86	0.92	0.86	23.9	60.1	86.8
SIUE	15,838	1,842,284	4,960,985	6,897,056	8,053,811	116.32	313.23	435.48	508.51	0.66	0.81	0.83	0.79	22.9	61.6	85.6
UIC	55,193	10,977,118	21,756,861	27,936,875	33,368,066	198.89	394.20	506.17	604.57	1.13	1.02	0.97	0.94	32.9	65.2	83.7
UIUC	183,228	33,882,471	75,610,826	101,469,836	127,439,127	184.92	412.66	553.79	695.52	1.05	1.07	1.06	1.08	26.6	59.3	79.6
WIU	1,065	289,389	674,141	894,480	1,024,743	271.73	633.00	839.89	962.20	1.55	1.64	1.61	1.50	28.2	65.8	87.3
Total	293,308	51,412,073	113,357,868	153,103,562	188,128,209	Average 175.28	386.48	521.99	641.40							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

13 Engineering Technologies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	647	83,051	157,531	251,844	293,502	128.36	243.48	389.25	453.64	1.02	0.92	0.96	0.96	28.3	53.7	85.8
ISU	1,453	223,059	412,519	645,772	784,711	153.52	283.91	444.44	540.06	1.22	1.08	1.10	1.14	28.4	52.6	82.3
NIU	820	92,770	156,496	269,517	307,028	113.13	190.85	328.68	374.42	0.90	0.72	0.81	0.79	30.2	51.0	87.8
SIUC	1,536	167,142	471,878	685,309	789,391	108.82	307.21	446.16	513.93	0.87	1.16	1.10	1.09	21.2	59.8	86.8
SIUE	252	23,083	70,379	98,750	115,312	91.60	279.28	391.87	457.59	0.73	1.06	0.97	0.97	20.0	61.0	85.6
WIU	643	82,273	143,881	212,162	243,059	127.95	223.77	329.96	378.01	1.02	0.85	0.82	0.80	33.8	59.2	87.3
Total	5,351	671,378	1,412,684	2,163,354	2,533,003	Average	125.47	264.00	404.29	473.37						
Upper Division																
EIU	2,630	455,014	762,950	1,184,788	1,380,765	173.01	290.10	450.49	525.01	1.36	1.19	1.19	1.19	33.0	55.3	85.8
ISU	6,364	1,053,764	1,774,126	2,778,832	3,376,702	165.58	278.78	436.65	530.59	1.30	1.14	1.16	1.20	31.2	52.5	82.3
NIU	5,705	565,018	973,380	1,713,387	1,951,855	99.04	170.62	300.33	342.13	0.78	0.70	0.80	0.78	28.9	49.9	87.8
SIUC	10,515	1,123,496	2,554,472	3,795,474	4,367,641	106.85	242.94	360.96	415.37	0.84	0.99	0.96	0.94	25.7	58.5	86.9
SIUE	1,471	178,964	460,816	640,648	748,096	121.66	313.27	435.52	508.56	0.96	1.28	1.15	1.15	23.9	61.6	85.6
WIU	1,747	244,106	426,897	621,265	711,740	139.73	244.36	355.62	407.41	1.10	1.00	0.94	0.92	34.3	60.0	87.3
Total	28,432	3,620,362	6,952,641	10,734,394	12,536,799	Average	127.33	244.54	377.55	440.94						
Graduate I																
EIU	2,498	533,825	824,173	1,256,061	1,463,828	213.70	329.93	502.83	586.00	1.03	0.98	0.98	0.98	36.5	56.3	85.8
ISU	1,170	291,996	467,616	725,585	881,696	249.57	399.67	620.16	753.59	1.20	1.19	1.21	1.25	33.1	53.0	82.3
NIU	805	131,302	211,386	345,521	393,610	163.11	262.59	429.22	488.96	0.78	0.78	0.84	0.81	33.4	53.7	87.8
SIUC	1,045	171,050	316,420	460,541	530,677	163.68	302.79	440.71	507.82	0.79	0.90	0.86	0.85	32.2	59.6	86.8
WIU	111	42,573	74,452	98,448	112,785	383.54	670.74	886.92	1,016.08	1.84	1.99	1.73	1.69	37.7	66.0	87.3
Total	5,629	1,170,746	1,894,047	2,886,156	3,382,596	Average	207.98	336.48	512.73	600.92						
Graduate II																
ISU	6	1,494	2,394	3,715	4,514	249.00	399.00	619.17	752.33	1.27	1.29	1.31	1.33	33.1	53.0	82.3
SIUC	6	860	1,309	1,976	2,277	143.33	218.17	329.33	379.50	0.73	0.71	0.69	0.67	37.8	57.5	86.8
Total	12	2,354	3,703	5,691	6,791	Average	196.17	308.58	474.25	565.92						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

13 Engineering Technologies

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
EIU	5,775	1,071,890	1,744,654	2,692,693	3,138,095	185.61	302.10	466.27	543.39	1.34	1.16	1.16	1.16	34.2	55.6	85.8
ISU	8,993	1,570,313	2,656,655	4,153,904	5,047,623	174.62	295.41	461.90	561.28	1.26	1.13	1.15	1.20	31.1	52.6	82.3
NIU	7,333	789,090	1,341,346	2,328,726	2,652,836	107.61	182.92	317.57	361.77	0.78	0.70	0.79	0.77	29.7	50.6	87.8
SIUC	13,102	1,462,548	3,344,079	4,943,300	5,689,986	111.63	255.23	377.29	434.28	0.81	0.98	0.94	0.93	25.7	58.8	86.9
SIUE	1,723	202,047	532,891	741,577	865,952	117.26	309.28	430.40	502.58	0.85	1.19	1.07	1.07	23.3	61.5	85.6
WIU	2,501	368,952	645,230	931,875	1,067,584	147.52	257.99	372.60	426.86	1.06	0.99	0.93	0.91	34.6	60.4	87.3
Total	39,427	5,464,840	10,264,855	15,792,075	18,462,076	Average 138.61	260.35	400.54	468.26							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

14 Foreign Languages

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	2,124	247,260	356,955	581,370	709,638	116.41	168.06	273.71	334.10	1.25	1.15	1.23	1.24	34.8	50.3	81.9
EIU	946	179,505	233,914	372,936	434,624	189.75	247.27	394.22	459.43	2.03	1.69	1.77	1.71	41.3	53.8	85.8
ISU	5,354	406,831	789,068	1,269,983	1,543,222	75.99	147.38	237.20	288.24	0.81	1.01	1.06	1.07	26.4	51.1	82.3
NEIU	3,144	331,698	506,374	890,056	1,053,509	105.50	161.06	283.10	335.09	1.13	1.10	1.27	1.24	31.5	48.1	84.5
NIU	5,108	396,285	829,193	1,474,771	1,680,027	77.58	162.33	288.72	328.90	0.83	1.11	1.30	1.22	23.6	49.4	87.8
SIUC	2,849	210,722	385,767	629,147	724,961	73.96	135.40	220.83	254.46	0.79	0.92	0.99	0.94	29.1	53.2	86.8
SIUE	3,278	213,431	436,122	668,825	780,998	65.11	133.05	204.03	238.25	0.70	0.91	0.92	0.88	27.3	55.8	85.6
UIC	13,974	1,311,469	1,767,810	2,559,861	3,057,522	93.85	126.51	183.19	218.80	1.01	0.86	0.82	0.81	42.9	57.8	83.7
UIS	279	41,615	67,653	124,715	144,117	149.16	242.48	447.01	516.55	1.60	1.66	2.01	1.92	28.9	46.9	86.5
UIUC	26,626	2,558,976	3,869,465	5,495,855	6,902,415	96.11	145.33	206.41	259.24	1.03	0.99	0.93	0.96	37.1	56.1	79.6
WIU	1,536	188,228	313,084	468,657	536,908	122.54	203.83	305.12	349.55	1.31	1.39	1.37	1.30	35.1	58.3	87.3
Total	65,218	6,086,020	9,555,405	14,536,176	17,567,941	Average	93.32	146.51	222.89	269.37						
Upper Division																
CSU	2,898	338,519	488,653	795,370	970,854	116.81	168.62	274.45	335.01	1.07	0.95	1.03	1.04	34.9	50.3	81.9
EIU	2,255	453,286	594,642	937,657	1,092,756	201.01	263.70	415.81	484.59	1.83	1.48	1.56	1.51	41.5	54.4	85.8
GSU	471	64,699	117,404	198,278	223,660	137.37	249.27	420.97	474.86	1.25	1.40	1.58	1.48	28.9	52.5	88.7
ISU	6,894	669,976	1,343,721	2,132,671	2,591,519	97.18	194.91	309.35	375.91	0.89	1.10	1.16	1.17	25.9	51.9	82.3
NEIU	3,699	532,768	889,907	1,438,667	1,702,868	144.03	240.58	388.93	460.36	1.31	1.35	1.46	1.43	31.3	52.3	84.5
NIU	10,042	718,697	1,373,474	2,539,624	2,893,086	71.57	136.77	252.90	288.10	0.65	0.77	0.95	0.90	24.8	47.5	87.8
SIUC	7,711	760,778	1,118,951	1,801,151	2,075,448	98.66	145.11	233.58	269.15	0.90	0.82	0.87	0.84	36.7	53.9	86.8
SIUE	4,153	407,362	708,887	1,048,178	1,223,975	98.09	170.69	252.39	294.72	0.90	0.96	0.94	0.92	33.3	57.9	85.6
UIC	17,914	1,880,446	2,811,769	3,939,819	4,705,756	104.97	156.96	219.93	262.69	0.96	0.88	0.82	0.82	40.0	59.8	83.7
UIS	98	21,017	33,248	56,952	65,812	214.46	339.27	581.14	671.55	1.96	1.91	2.17	2.09	31.9	50.5	86.5
UIUC	28,157	3,312,031	5,361,952	7,462,132	9,371,924	117.63	190.43	265.02	332.85	1.07	1.07	0.99	1.04	35.3	57.2	79.6
WIU	1,406	230,189	382,874	548,973	628,920	163.72	272.31	390.45	447.31	1.49	1.53	1.46	1.39	36.6	60.9	87.3
Total	85,698	9,389,768	15,225,482	22,899,472	27,546,578	Average	109.57	177.66	267.21	321.44						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

14 Foreign Languages

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	60	6,977	10,072	16,404	20,023	116.28	167.87	273.40	333.72	0.66	0.56	0.64	0.64	34.8	50.3	81.9
EIU	38	8,741	11,390	17,600	20,511	230.03	299.74	463.16	539.76	1.31	0.99	1.09	1.04	42.6	55.5	85.8
GSU	27	2,831	5,820	9,984	11,262	104.85	215.56	369.78	417.11	0.60	0.71	0.87	0.80	25.1	51.7	88.7
ISU	607	85,659	268,881	416,327	505,900	141.12	442.97	685.88	833.44	0.81	1.46	1.61	1.60	16.9	53.1	82.3
NEIU	1,578	249,236	419,366	666,616	789,034	157.94	265.76	422.44	500.02	0.90	0.88	0.99	0.96	31.6	53.1	84.5
NIU	553	59,882	120,205	202,309	230,467	108.29	217.37	365.84	416.76	0.62	0.72	0.86	0.80	26.0	52.2	87.8
SIUC	2,086	225,080	420,050	641,734	739,595	107.90	201.37	307.64	354.55	0.62	0.67	0.72	0.68	30.4	56.8	86.8
SIUE	10	4,972	10,606	13,954	16,294	497.20	1,060.60	1,395.40	1,629.40	2.84	3.51	3.27	3.13	30.5	65.1	85.6
UIC	1,505	311,848	498,383	647,299	773,140	207.21	331.15	430.10	513.71	1.18	1.10	1.01	0.99	40.3	64.5	83.7
UIS	8	685	920	2,162	2,498	85.63	115.00	270.25	312.25	0.49	0.38	0.63	0.60	27.4	36.8	86.5
UIUC	7,811	1,542,523	2,553,753	3,455,644	4,340,052	197.48	326.94	442.41	555.63	1.13	1.08	1.04	1.07	35.5	58.8	79.6
WIU	85	15,440	25,684	36,349	41,642	181.65	302.16	427.64	489.91	1.04	1.00	1.00	0.94	37.1	61.7	87.3
Total	14,368	2,513,874	4,345,130	6,126,382	7,490,418	Average 174.96	302.42	426.39	521.33							
Graduate II																
ISU	30	2,433	4,286	6,910	8,396	81.10	142.87	230.33	279.87	0.34	0.31	0.38	0.37	29.0	51.0	82.3
NIU	140	11,645	23,091	40,931	46,628	83.18	164.94	292.36	333.06	0.35	0.36	0.48	0.44	25.0	49.5	87.8
SIUC	112	11,397	15,797	25,560	29,453	101.76	141.04	228.21	262.97	0.43	0.31	0.38	0.35	38.7	53.6	86.8
UIC	1,212	355,941	612,457	775,986	926,844	293.68	505.33	640.25	764.72	1.23	1.11	1.06	1.02	38.4	66.1	83.7
UIUC	5,415	1,266,003	2,486,848	3,326,613	4,177,997	233.80	459.25	614.33	771.56	0.98	1.01	1.02	1.03	30.3	59.5	79.6
Total	6,909	1,647,419	3,142,479	4,176,000	5,189,318	Average 238.45	454.84	604.43	751.10							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

14 Foreign Languages

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	5,082	592,756	855,680	1,393,144	1,700,515	116.64	168.37	274.13	334.62	1.02	0.90	0.99	1.00	34.9	50.3	81.9
EIU	3,239	641,532	839,946	1,328,193	1,547,891	198.06	259.32	410.06	477.89	1.74	1.38	1.48	1.42	41.4	54.3	85.8
GSU	498	67,530	123,224	208,262	234,922	135.60	247.44	418.20	471.73	1.19	1.32	1.51	1.41	28.7	52.5	88.7
ISU	12,885	1,164,899	2,405,956	3,825,891	4,649,037	90.41	186.73	296.93	360.81	0.79	1.00	1.07	1.08	25.1	51.8	82.3
NEIU	8,421	1,113,702	1,815,647	2,995,339	3,545,411	132.25	215.61	355.70	421.02	1.16	1.15	1.28	1.25	31.4	51.2	84.5
NIU	15,843	1,186,509	2,345,963	4,257,635	4,850,208	74.89	148.08	268.74	306.14	0.66	0.79	0.97	0.91	24.5	48.4	87.8
SIUC	12,758	1,207,977	1,940,565	3,097,592	3,569,457	94.68	152.11	242.80	279.78	0.83	0.81	0.88	0.83	33.8	54.4	86.8
SIUE	7,441	625,765	1,155,615	1,730,957	2,021,267	84.10	155.30	232.62	271.64	0.74	0.83	0.84	0.81	31.0	57.2	85.6
UIC	34,605	3,859,704	5,690,419	7,922,965	9,463,262	111.54	164.44	228.95	273.47	0.98	0.88	0.83	0.81	40.8	60.1	83.7
UIS	385	63,317	101,821	183,829	212,427	164.46	264.47	477.48	551.76	1.44	1.41	1.72	1.64	29.8	47.9	86.5
UIUC	68,009	8,679,533	14,272,018	19,740,244	24,792,388	127.62	209.85	290.26	364.55	1.12	1.12	1.05	1.09	35.0	57.6	79.6
WIU	3,027	433,857	721,642	1,053,979	1,207,470	143.33	238.40	348.19	398.90	1.26	1.27	1.26	1.19	35.9	59.8	87.3
Total	172,193	19,637,081	32,268,496	47,738,030	57,794,255	Average 114.04	187.40	277.24	335.64							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

15 Nursing

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	83	13,878	19,598	30,200	36,863	167.20	236.12	363.86	444.13	1.75	1.00	1.05	1.09	37.6	53.2	81.9
EIU	6	1,271	2,187	3,289	3,834	211.83	364.50	548.17	639.00	2.21	1.54	1.58	1.56	33.2	57.0	85.8
ISU	977	146,993	243,606	382,955	465,348	150.45	249.34	391.97	476.30	1.57	1.05	1.13	1.16	31.6	52.3	82.3
NIU	363	43,390	70,699	121,302	138,185	119.53	194.76	334.17	380.67	1.25	0.82	0.97	0.93	31.4	51.2	87.8
SIUE	2,626	143,164	621,169	884,896	1,033,308	54.52	236.55	336.97	393.49	0.57	1.00	0.97	0.96	13.9	60.1	85.6
UIC	737	110,110	177,192	236,306	282,246	149.40	240.42	320.63	382.97	1.56	1.02	0.93	0.94	39.0	62.8	83.7
Total	4,792	458,806	1,134,451	1,658,948	1,959,784	Average	95.74	236.74	346.19	408.97						
Upper Division																
CSU	4,031	673,446	951,059	1,465,521	1,788,861	167.07	235.94	363.56	443.78	1.11	0.88	0.92	0.96	37.6	53.2	81.9
EIU	606	205,124	361,125	516,469	601,899	338.49	595.92	852.26	993.23	2.25	2.23	2.17	2.14	34.1	60.0	85.8
GSU	1,445	143,770	230,920	412,063	464,812	99.49	159.81	285.16	321.67	0.66	0.60	0.72	0.69	30.9	49.7	88.7
ISU	10,085	1,504,181	2,942,756	4,602,911	5,593,235	149.15	291.80	456.41	554.61	0.99	1.09	1.16	1.20	26.9	52.6	82.3
NIU	12,652	1,320,823	2,188,165	3,841,119	4,375,722	104.40	172.95	303.60	345.85	0.69	0.65	0.77	0.75	30.2	50.0	87.8
SIUE	14,656	1,837,244	3,775,368	5,335,020	6,229,794	125.36	257.60	364.02	425.07	0.83	0.97	0.93	0.92	29.5	60.6	85.6
UIC	11,458	2,274,161	3,603,216	4,697,503	5,610,742	198.48	314.47	409.98	489.68	1.32	1.18	1.04	1.06	40.5	64.2	83.7
WIU	1,941	604,365	1,125,195	1,501,315	1,719,952	311.37	579.70	773.48	886.12	2.07	2.17	1.97	1.91	35.1	65.4	87.3
Total	56,874	8,563,114	15,177,804	22,371,921	26,385,017	Average	150.56	266.87	393.36	463.92						
Graduate I																
CSU	75	31,632	49,241	69,030	84,260	421.76	656.55	920.40	1,123.47	1.74	1.63	1.67	1.72	37.5	58.4	81.9
EIU	6	438	721	1,363	1,589	73.00	120.17	227.17	264.83	0.30	0.30	0.41	0.41	27.6	45.4	85.8
GSU	3,944	551,160	976,013	1,649,555	1,860,718	139.75	247.47	418.24	471.78	0.58	0.61	0.76	0.72	29.6	52.5	88.7
ISU	1,199	396,399	717,493	1,105,265	1,343,065	330.61	598.41	921.82	1,120.15	1.37	1.49	1.67	1.72	29.5	53.4	82.3
NIU	3,238	554,379	871,786	1,419,960	1,617,589	171.21	269.24	438.53	499.56	0.71	0.67	0.79	0.77	34.3	53.9	87.8
SIUE	1,716	318,048	808,333	1,095,134	1,278,807	185.34	471.06	638.19	745.23	0.77	1.17	1.16	1.14	24.9	63.2	85.6
UIC	15,157	4,277,392	6,777,070	8,639,916	10,319,597	282.21	447.12	570.03	680.85	1.17	1.11	1.03	1.04	41.4	65.7	83.7
WIU	19	6,145	11,441	15,229	17,447	323.42	602.16	801.53	918.26	1.34	1.50	1.45	1.41	35.2	65.6	87.3
Total	25,354	6,135,593	10,212,098	13,995,452	16,523,072	Average	242.00	402.78	552.00	651.69						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

15 Nursing

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
GSU	13	2,167	5,224	8,483	9,569	166.69	401.85	652.54	736.08	0.33	0.45	0.56	0.53	22.6	54.6	88.7
ISU	567	212,069	413,689	635,590	772,338	374.02	729.61	1,120.97	1,362.15	0.74	0.82	0.97	0.98	27.5	53.6	82.3
SIUE	289	109,465	188,414	251,585	293,780	378.77	651.95	870.54	1,016.54	0.75	0.74	0.75	0.73	37.3	64.1	85.6
UIC	1,551	892,758	1,538,152	1,903,239	2,273,247	575.60	991.72	1,227.10	1,465.67	1.15	1.12	1.06	1.06	39.3	67.7	83.7
Total	2,420	1,216,459	2,145,479	2,798,897	3,348,934	Average 502.67	886.56	1,156.57	1,383.86							
Total All Levels																
CSU	4,189	718,956	1,019,898	1,564,751	1,909,984	171.63	243.47	373.54	455.95	0.94	0.76	0.82	0.85	37.6	53.4	81.9
EIU	618	206,833	364,033	521,121	607,322	334.68	589.05	843.24	982.72	1.83	1.84	1.85	1.82	34.1	59.9	85.8
GSU	5,402	697,097	1,212,157	2,070,101	2,335,099	129.04	224.39	383.21	432.27	0.70	0.70	0.84	0.80	29.9	51.9	88.7
ISU	12,828	2,259,642	4,317,544	6,726,721	8,173,986	176.15	336.57	524.38	637.20	0.96	1.05	1.15	1.18	27.6	52.8	82.3
NIU	16,253	1,918,592	3,130,650	5,382,381	6,131,496	118.05	192.62	331.16	377.25	0.64	0.60	0.73	0.70	31.3	51.1	87.8
SIUE	19,287	2,407,921	5,393,284	7,566,635	8,835,689	124.85	279.63	392.32	458.12	0.68	0.87	0.86	0.85	27.3	61.0	85.6
UIC	28,903	7,554,421	12,095,630	15,476,964	18,485,832	261.37	418.49	535.48	639.58	1.43	1.31	1.17	1.19	40.9	65.4	83.7
WIU	1,960	610,510	1,136,636	1,516,544	1,737,399	311.48	579.92	773.75	886.43	1.70	1.81	1.70	1.64	35.1	65.4	87.3
Total	89,440	16,373,972	28,669,832	40,825,218	48,216,807	Average 183.07	320.55	456.45	539.10							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

16 Veterinary Medicine

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr Less P.P.
Lower Division																
UIUC	53	40,590	185,466	241,931	303,849	765.85	3,499.36	4,564.74	5,733.00	1.00	1.00	1.00	1.00	13.4	61.0	79.6
Total	53	40,590	185,466	241,931	303,849	Average 765.85	3,499.36	4,564.74	5,733.00							
Upper Division																
UIUC	83	48,561	290,957	379,536	476,672	585.07	3,505.51	4,572.72	5,743.04	1.00	1.00	1.00	1.00	10.2	61.0	79.6
Total	83	48,561	290,957	379,536	476,672	Average 585.07	3,505.51	4,572.72	5,743.04							
Graduate I																
UIUC	20,384	3,208,840	7,416,013	9,994,686	12,552,637	157.42	363.82	490.32	615.81	1.00	1.00	1.00	1.00	25.6	59.1	79.6
Total	20,384	3,208,840	7,416,013	9,994,686	12,552,637	Average 157.42	363.82	490.32	615.81							
Graduate II																
UIUC	657	200,536	1,836,232	2,397,600	3,011,220	305.23	2,794.87	3,649.32	4,583.29	1.00	1.00	1.00	1.00	6.7	61.0	79.6
Total	657	200,536	1,836,232	2,397,600	3,011,220	Average 305.23	2,794.87	3,649.32	4,583.29							
Total All Levels																
UIUC	21,177	3,498,527	9,728,668	13,013,753	16,344,378	165.20	459.40	614.52	771.80	1.00	1.00	1.00	1.00	21.4	59.5	79.6
Total	21,177	3,498,527	9,728,668	13,013,753	16,344,378	Average 165.20	459.40	614.52	771.80							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

17 Diagnostic and Therapeutic Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	21	5,654	8,279	12,031	14,685	269.24	394.24	572.90	699.29	3.04	2.09	1.93	2.02	38.5	56.4	81.9
ISU	238	15,523	37,872	60,698	73,757	65.22	159.13	255.03	309.90	0.74	0.84	0.86	0.90	21.0	51.3	82.3
NIU	39	621	894	3,640	4,147	15.92	22.92	93.33	106.33	0.18	0.12	0.31	0.31	15.0	21.6	87.8
SIUC	712	36,210	111,513	178,469	206,332	50.86	156.62	250.66	289.79	0.57	0.83	0.84	0.84	17.5	54.0	86.5
UIC	3	863	1,664	2,099	2,507	287.67	554.67	699.67	835.67	3.25	2.94	2.35	2.42	34.4	66.4	83.7
UIS	109	22,245	31,937	56,354	65,121	204.08	293.00	517.01	597.44	2.30	1.55	1.74	1.73	34.2	49.0	86.5
WIU	355	49,733	86,515	125,955	144,298	140.09	243.70	354.80	406.47	1.58	1.29	1.19	1.18	34.5	60.0	87.3
Total	1,477	130,849	278,674	439,246	510,847	Average 88.59	188.68	297.39	345.87							
Upper Division																
CSU	399	107,804	157,839	229,380	279,989	270.19	395.59	574.89	701.73	2.47	2.28	2.03	2.12	38.5	56.4	81.9
EIU	112	4,926	6,528	16,347	19,051	43.98	58.29	145.96	170.10	0.40	0.34	0.51	0.51	25.9	34.3	85.8
GSU	251	32,233	52,418	90,258	101,813	128.42	208.84	359.59	405.63	1.18	1.20	1.27	1.22	31.7	51.5	88.7
ISU	2,025	215,258	389,883	619,131	752,338	106.30	192.53	305.74	371.52	0.97	1.11	1.08	1.12	28.6	51.8	82.3
NIU	2,337	30,283	43,641	204,251	232,678	12.96	18.67	87.40	99.56	0.12	0.11	0.31	0.30	13.0	18.8	87.8
SIUC	4,649	550,634	812,390	1,261,728	1,451,402	118.44	174.75	271.40	312.20	1.08	1.01	0.96	0.94	37.9	56.0	86.9
UIC	25	8,209	18,715	23,343	27,881	328.36	748.60	933.72	1,115.24	3.01	4.31	3.29	3.37	29.4	67.1	83.7
UIS	796	154,109	253,974	440,301	508,799	193.60	319.06	553.14	639.19	1.77	1.84	1.95	1.93	30.3	49.9	86.5
WIU	489	107,496	188,687	260,120	298,001	219.83	385.86	531.94	609.41	2.01	2.22	1.87	1.84	36.1	63.3	87.3
Total	11,083	1,210,952	1,924,075	3,144,859	3,671,952	Average 109.26	173.61	283.76	331.31							
Graduate I																
CSU	1,554	419,909	614,799	893,460	1,090,585	270.21	395.62	574.94	701.79	1.79	1.36	1.37	1.43	38.5	56.4	81.9
GSU	6,667	840,974	1,553,733	2,642,488	2,980,758	126.14	233.05	396.35	447.09	0.84	0.80	0.95	0.91	28.2	52.1	88.7
ISU	42	3,675	7,502	11,955	14,527	87.50	178.62	284.64	345.88	0.58	0.61	0.68	0.70	25.3	51.6	82.3
NIU	633	30,414	43,830	100,181	114,124	48.05	69.24	158.26	180.29	0.32	0.24	0.38	0.37	26.6	38.4	87.8
SIUC	2,375	324,428	522,850	768,318	875,370	136.60	220.15	323.50	368.58	0.90	0.76	0.77	0.75	37.1	59.7	87.8
UIC	9,387	1,505,584	3,288,630	4,254,669	5,081,817	160.39	350.34	453.25	541.37	1.06	1.20	1.08	1.10	29.6	64.7	83.7
UIS	44	2,373	3,211	9,331	10,783	53.93	72.98	212.07	245.07	0.36	0.25	0.51	0.50	22.0	29.8	86.5
Total	20,702	3,127,357	6,034,555	8,680,402	10,167,964	Average 151.07	291.50	419.30	491.16							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

17 Diagnostic and Therapeutic Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
GSU	1	137	225	384	433	137.00	225.00	384.00	433.00	1.38	1.32	1.38	1.34	31.6	52.0	88.7
NIU	3,115	197,367	284,427	589,320	671,341	63.36	91.31	189.19	215.52	0.64	0.54	0.68	0.67	29.4	42.4	87.8
SIUC	230	37,593	81,344	111,866	126,539	163.45	353.67	486.37	550.17	1.65	2.08	1.74	1.71	29.7	64.3	88.4
UIC	316	128,283	257,235	320,020	382,235	405.96	814.03	1,012.72	1,209.60	4.09	4.78	3.63	3.75	33.6	67.3	83.7
Total	3,662	363,380	623,231	1,021,590	1,180,548	Average 99.23	170.19	278.97	322.38							
Total All Levels																
CSU	1,974	533,367	780,917	1,134,871	1,385,259	270.20	395.60	574.91	701.75	2.06	1.65	1.60	1.67	38.5	56.4	81.9
EIU	112	4,926	6,528	16,347	19,051	43.98	58.29	145.96	170.10	0.34	0.24	0.41	0.40	25.9	34.3	85.8
GSU	6,919	873,344	1,606,376	2,733,130	3,083,004	126.22	232.17	395.02	445.59	0.96	0.97	1.10	1.06	28.3	52.1	88.7
ISU	2,305	234,456	435,257	691,784	840,622	101.72	188.83	300.12	364.70	0.78	0.79	0.83	0.87	27.9	51.8	82.3
NIU	6,124	258,685	372,792	897,392	1,022,290	42.24	60.87	146.54	166.93	0.32	0.25	0.41	0.40	25.3	36.5	87.8
SIUC	7,966	948,865	1,528,097	2,320,381	2,659,643	119.11	191.83	291.29	333.87	0.91	0.80	0.81	0.79	35.7	57.5	87.2
UIC	9,731	1,642,939	3,566,244	4,600,131	5,494,440	168.84	366.48	472.73	564.63	1.29	1.53	1.31	1.34	29.9	64.9	83.7
UIS	949	178,727	289,122	505,986	584,703	188.33	304.66	533.18	616.13	1.44	1.27	1.48	1.46	30.6	49.4	86.5
WIU	844	157,229	275,202	386,075	442,299	186.29	326.07	457.43	524.05	1.42	1.36	1.27	1.25	35.5	62.2	87.3
Total	36,924	4,832,538	8,860,535	13,286,097	15,531,311	Average 130.88	239.97	359.82	420.63							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

18 Health Related, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	562	82,773	117,982	184,980	225,793	147.28	209.93	329.15	401.77	2.29	1.51	1.46	1.50	36.7	52.3	81.9
EIU	360	14,223	80,391	130,590	152,191	39.51	223.31	362.75	422.75	0.62	1.60	1.61	1.58	9.3	52.8	85.8
ISU	4,082	205,776	488,293	796,269	967,588	50.41	119.62	195.07	237.04	0.79	0.86	0.86	0.88	21.3	50.5	82.3
NIU	5,968	495,986	804,501	1,492,829	1,700,599	83.11	134.80	250.14	284.95	1.29	0.97	1.11	1.06	29.2	47.3	87.8
SIUC	1,077	88,796	215,521	327,438	376,360	82.45	200.11	304.03	349.45	1.28	1.44	1.35	1.30	23.6	57.3	87.0
SIUE	201	7,728	27,618	42,137	49,204	38.45	137.40	209.64	244.80	0.60	0.99	0.93	0.91	15.7	56.1	85.6
UIC	521	75,107	208,497	267,477	319,478	144.16	400.19	513.39	613.20	2.25	2.87	2.27	2.29	23.5	65.3	83.7
UIS	169	20,436	38,168	71,647	82,793	120.92	225.85	423.95	489.90	1.88	1.62	1.88	1.83	24.7	46.1	86.5
UIUC	5,863	215,390	643,057	938,606	1,178,824	36.74	109.68	160.09	201.06	0.57	0.79	0.71	0.75	18.3	54.6	79.6
WIU	345	23,200	44,442	73,016	83,649	67.25	128.82	211.64	242.46	1.05	0.92	0.94	0.90	27.7	53.1	87.3
Total	19,148	1,229,415	2,668,470	4,324,989	5,136,479	Average	64.21	139.36	225.87	268.25						
Upper Division																
CSU	3,665	633,140	902,672	1,382,727	1,687,800	172.75	246.30	377.28	460.52	2.07	1.51	1.43	1.48	37.5	53.5	81.9
EIU	1,814	117,013	225,392	421,962	491,759	64.51	124.25	232.61	271.09	0.77	0.76	0.88	0.87	23.8	45.8	85.8
GSU	7,571	666,454	1,192,707	2,132,892	2,405,928	88.03	157.54	281.72	317.78	1.05	0.96	1.07	1.02	27.7	49.6	88.7
ISU	11,434	947,665	1,941,905	3,101,924	3,769,308	82.88	169.84	271.29	329.66	0.99	1.04	1.03	1.06	25.1	51.5	82.3
NIU	22,651	1,241,178	2,169,081	4,426,612	5,042,702	54.80	95.76	195.43	222.63	0.66	0.59	0.74	0.72	24.6	43.0	87.8
SIUC	11,880	1,255,463	2,256,589	3,484,560	4,020,041	105.68	189.95	293.31	338.39	1.27	1.16	1.11	1.09	31.2	56.1	86.7
SIUE	1,723	83,135	210,768	327,830	382,813	48.25	122.33	190.27	222.18	0.58	0.75	0.72	0.72	21.7	55.1	85.6
UIC	4,033	858,770	1,956,832	2,484,222	2,967,179	212.94	485.21	615.97	735.73	2.55	2.97	2.33	2.37	28.9	65.9	83.7
UIS	934	102,598	183,679	358,184	413,907	109.85	196.66	383.49	443.16	1.32	1.20	1.45	1.43	24.8	44.4	86.5
UIUC	11,179	424,222	1,362,072	1,966,306	2,469,545	37.95	121.84	175.89	220.91	0.45	0.75	0.67	0.71	17.2	55.2	79.6
WIU	1,208	189,247	366,046	517,883	593,303	156.66	303.02	428.71	491.14	1.88	1.85	1.62	1.58	31.9	61.7	87.3
Total	78,092	6,518,885	12,767,743	20,605,102	24,244,285	Average	83.48	163.50	263.86	310.46						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

18 Health Related, Other

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost				
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal		Less Phys. Plant	Total Instruction	Dir Sal	Subtot		Less Instr P.P.	Total Instr Cost	% to Total Instruc. Cost		
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant				Total Instruction	Dept College			Less Instr P.P.	Dir Sal	Dept College
Graduate I																		
CSU	12,727	2,569,832	4,113,211	6,097,001	7,442,192	201.92	323.19	479.06	584.76	1.44	0.90	0.97	1.00	34.5	55.3	81.9		
EIU	2,098	319,721	595,271	927,591	1,081,025	152.39	283.73	442.13	515.26	1.09	0.79	0.90	0.88	29.6	55.1	85.8		
GSU	6,197	946,990	1,703,883	2,850,424	3,215,313	152.81	274.95	459.97	518.85	1.09	0.77	0.93	0.89	29.5	53.0	88.7		
ISU	2,011	89,878	552,510	865,796	1,052,073	44.69	274.74	430.53	523.16	0.32	0.77	0.87	0.89	8.5	52.5	82.3		
NIU	4,194	271,296	462,664	905,163	1,031,143	64.69	110.32	215.82	245.86	0.46	0.31	0.44	0.42	26.3	44.9	87.8		
SIUC	3,235	247,534	463,980	768,913	895,966	76.52	143.43	237.69	276.96	0.55	0.40	0.48	0.47	27.6	51.8	85.8		
SIUE	14,213	1,908,047	5,654,919	7,734,505	9,031,713	134.25	397.87	544.19	635.45	0.96	1.11	1.11	1.09	21.1	62.6	85.6		
UIC	42,714	5,952,169	18,013,937	23,039,617	27,518,738	139.35	421.73	539.39	644.26	0.99	1.18	1.10	1.10	21.6	65.5	83.7		
UIS	1,812	201,230	370,688	714,769	825,967	111.05	204.57	394.46	455.83	0.79	0.57	0.80	0.78	24.4	44.9	86.5		
UIUC	2,317	246,226	819,564	1,105,671	1,388,647	106.27	353.72	477.20	599.33	0.76	0.99	0.97	1.02	17.7	59.0	79.6		
WIU	1,165	236,029	456,387	628,256	719,749	202.60	391.75	539.28	617.81	1.45	1.09	1.10	1.06	32.8	63.4	87.3		
Total	92,683	12,988,952	33,207,014	45,637,706	54,202,526	Average 140.14	358.29	492.41	584.82									
Graduate II																		
ISU	711	149,733	460,826	709,084	861,645	210.59	648.14	997.31	1,211.88	0.58	0.52	0.64	0.65	17.4	53.5	82.3		
NIU	919	68,310	100,972	197,772	225,298	74.33	109.87	215.20	245.16	0.20	0.09	0.14	0.13	30.3	44.8	87.8		
SIUC	477	30,256	120,992	184,292	214,721	63.43	253.65	386.36	450.15	0.17	0.20	0.25	0.24	14.1	56.3	85.8		
UIC	5,457	2,700,375	9,356,425	11,455,691	13,682,787	494.85	1,714.57	2,099.27	2,507.38	1.36	1.38	1.35	1.35	19.7	68.4	83.7		
UIS	32	3,640	7,488	13,929	16,096	113.75	234.00	435.28	503.00	0.31	0.19	0.28	0.27	22.6	46.5	86.5		
UIUC	820	102,909	391,744	523,449	657,416	125.50	477.74	638.35	801.73	0.35	0.39	0.41	0.43	15.7	59.6	79.6		
Total	8,416	3,055,223	10,438,447	13,084,217	15,657,963	Average 363.03	1,240.31	1,554.68	1,860.50									

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

18 Health Related, Other

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost			
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Instruction			Subtot Instr Total				Subtot Instr			
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Cost	Dir Sal	Dept College	Less P.P.	
Total All Levels																	
CSU	16,954	3,285,745	5,133,865	7,664,708	9,355,785	193.80	302.81	452.09	551.83	1.62	1.02	1.07	1.10	35.1	54.9	81.9	
EIU	4,272	450,957	901,054	1,480,143	1,724,975	105.56	210.92	346.48	403.79	0.88	0.71	0.82	0.81	26.1	52.2	85.8	
GSU	13,768	1,613,444	2,896,590	4,983,316	5,621,241	117.19	210.39	361.95	408.28	0.98	0.71	0.86	0.82	28.7	51.5	88.7	
ISU	18,238	1,393,052	3,443,534	5,473,073	6,650,614	76.38	188.81	300.09	364.66	0.64	0.63	0.71	0.73	20.9	51.8	82.3	
NIU	33,732	2,076,770	3,537,218	7,022,376	7,999,742	61.57	104.86	208.18	237.16	0.51	0.35	0.49	0.47	26.0	44.2	87.8	
SIUC	16,669	1,622,049	3,057,082	4,765,203	5,507,088	97.31	183.40	285.87	330.38	0.81	0.62	0.68	0.66	29.5	55.5	86.5	
SIUE	16,137	1,998,910	5,893,305	8,104,472	9,463,730	123.87	365.20	502.23	586.46	1.03	1.23	1.19	1.17	21.1	62.3	85.6	
UIC	52,725	9,586,421	29,535,691	37,247,007	44,488,182	181.82	560.18	706.44	843.78	1.52	1.88	1.67	1.69	21.5	66.4	83.7	
UIS	2,947	327,904	600,023	1,158,529	1,338,763	111.27	203.60	393.12	454.28	0.93	0.68	0.93	0.91	24.5	44.8	86.5	
UIUC	20,179	988,747	3,216,437	4,534,032	5,694,432	49.00	159.40	224.69	282.20	0.41	0.54	0.53	0.56	17.4	56.5	79.6	
WIU	2,718	448,476	866,875	1,219,155	1,396,701	165.00	318.94	448.55	513.87	1.38	1.07	1.06	1.03	32.1	62.1	87.3	
Total	198,339	23,792,475	59,081,674	83,652,014	99,241,253	Average 119.96	297.88	421.76	500.36								

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

19 Home Economics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	2,282	142,626	219,836	447,132	521,093	62.50	96.33	195.94	228.35	0.99	0.86	1.07	1.03	27.4	42.2	85.8
ISU	4,461	244,005	526,598	859,527	1,044,456	54.70	118.04	192.68	234.13	0.87	1.05	1.05	1.06	23.4	50.4	82.3
NIU	1,318	84,492	163,548	309,893	353,023	64.11	124.09	235.12	267.85	1.02	1.11	1.28	1.21	23.9	46.3	87.8
SIUC	435	31,303	118,059	180,143	210,656	71.96	271.40	414.12	484.27	1.14	2.42	2.26	2.19	14.9	56.0	85.5
UIUC	8,081	555,772	874,675	1,278,545	1,605,764	68.78	108.24	158.22	198.71	1.09	0.97	0.86	0.90	34.6	54.5	79.6
WIU	3,401	199,743	336,799	593,563	680,004	58.73	99.03	174.53	199.94	0.93	0.88	0.95	0.90	29.4	49.5	87.3
Total	19,978	1,257,941	2,239,515	3,668,803	4,414,996	Average	62.97	112.10	183.64	220.99						
Upper Division																
EIU	11,075	1,038,192	1,527,208	2,774,737	3,233,709	93.74	137.90	250.54	291.98	1.06	0.93	1.03	1.01	32.1	47.2	85.8
ISU	9,138	739,777	1,400,074	2,248,494	2,732,261	80.96	153.21	246.06	299.00	0.92	1.04	1.01	1.03	27.1	51.2	82.3
NIU	9,346	528,565	1,060,656	2,058,632	2,345,151	56.56	113.49	220.27	250.93	0.64	0.77	0.91	0.87	22.5	45.2	87.8
SIUC	1,298	153,080	280,741	429,385	497,096	117.94	216.29	330.81	382.97	1.33	1.47	1.36	1.32	30.8	56.5	86.4
UIUC	10,173	1,304,627	2,000,837	2,778,662	3,489,808	128.24	196.68	273.14	343.05	1.45	1.33	1.12	1.19	37.4	57.3	79.6
WIU	6,371	427,854	721,433	1,224,697	1,403,050	67.16	113.24	192.23	220.22	0.76	0.77	0.79	0.76	30.5	51.4	87.3
Total	47,401	4,192,095	6,990,949	11,514,607	13,701,075	Average	88.44	147.49	242.92	289.05						
Graduate I																
EIU	2,231	284,722	394,489	673,043	784,372	127.62	176.82	301.68	351.58	1.04	0.87	0.95	0.93	36.3	50.3	85.8
ISU	797	84,756	151,519	240,746	292,543	106.34	190.11	302.07	367.06	0.86	0.94	0.95	0.97	29.0	51.8	82.3
NIU	1,172	107,527	192,302	341,246	388,740	91.75	164.08	291.17	331.69	0.75	0.81	0.92	0.88	27.7	49.5	87.8
SIUC	238	24,481	80,899	117,285	135,524	102.86	339.91	492.79	569.43	0.84	1.68	1.56	1.50	18.1	59.7	86.5
UIUC	1,993	291,585	488,770	670,136	841,644	146.30	245.24	336.24	422.30	1.19	1.21	1.06	1.11	34.6	58.1	79.6
WIU	30	1,503	2,534	4,693	5,376	50.10	84.47	156.43	179.20	0.41	0.42	0.49	0.47	28.0	47.1	87.3
Total	6,461	794,574	1,310,513	2,047,149	2,448,199	Average	122.98	202.83	316.85	378.92						
Graduate II																
UIUC	2,427	467,231	773,384	1,047,593	1,315,704	192.51	318.66	431.64	542.11	1.00	1.00	1.00	1.00	35.5	58.8	79.6
Total	2,427	467,231	773,384	1,047,593	1,315,704	Average	192.51	318.66	431.64	542.11						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

19 Home Economics

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost			
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal			Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.	
				Less Phys. Plant	Total Instruction		Dept and College	Less Phys. Plant	Total Instruction								
Total All Levels																	
EIU	15,588	1,465,540	2,141,533	3,894,912	4,539,174	94.02	137.38	249.87	291.20	1.07	0.93	1.04	1.02	32.3	47.2	85.8	
ISU	14,396	1,068,538	2,078,191	3,348,767	4,069,260	74.22	144.36	232.62	282.67	0.84	0.97	0.97	0.99	26.3	51.1	82.3	
NIU	11,851	720,584	1,416,993	2,711,372	3,088,738	60.80	119.57	228.79	260.63	0.69	0.81	0.95	0.91	23.3	45.9	87.8	
SIUC	1,971	208,864	479,699	726,813	843,276	105.97	243.38	368.75	427.84	1.20	1.64	1.54	1.49	24.8	56.9	86.2	
UIUC	22,674	2,619,215	4,137,666	5,774,936	7,252,920	115.52	182.49	254.69	319.88	1.31	1.23	1.06	1.12	36.1	57.0	79.6	
WIU	9,802	629,100	1,060,766	1,822,953	2,088,430	64.18	108.22	185.98	213.06	0.73	0.73	0.78	0.74	30.1	50.8	87.3	
Total	76,282	6,711,841	11,314,848	18,279,753	21,881,798	Average 87.99	148.33	239.63	286.85								

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

20 Legal Studies and Law

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
SIUC	117	13,184	38,114	55,097	63,488	112.68	325.76	470.91	542.63	0.59	0.88	0.85	0.82	20.8	60.0	86.8
UIS	244	26,363	55,541	104,046	120,233	108.05	227.63	426.42	492.76	0.57	0.62	0.77	0.74	21.9	46.2	86.5
UIUC	225	72,374	123,022	163,811	205,735	321.66	546.76	728.05	914.38	1.68	1.48	1.32	1.38	35.2	59.8	79.6
Total	586	111,921	216,677	322,954	389,456	Average	190.99	369.76	551.12	664.60						
Upper Division																
SIUC	1,073	135,088	230,998	349,583	402,821	125.90	215.28	325.80	375.42	1.08	0.97	0.89	0.89	33.5	57.3	86.8
UIS	889	103,925	229,226	416,318	481,085	116.90	257.85	468.30	541.15	1.00	1.16	1.29	1.28	21.6	47.6	86.5
UIUC	360	31,453	56,879	80,234	100,768	87.37	158.00	222.87	279.91	0.75	0.71	0.61	0.66	31.2	56.4	79.6
Total	2,322	270,466	517,103	846,135	984,674	Average	116.48	222.70	364.40	424.06						
Graduate I																
NIU	9,091	1,913,388	3,322,969	5,213,361	5,938,951	210.47	365.52	573.46	653.28	0.96	0.62	0.71	0.67	32.2	56.0	87.8
SIUC	10,024	1,275,231	5,710,099	7,931,436	9,139,313	127.22	569.64	791.24	911.74	0.58	0.97	0.98	0.93	14.0	62.5	86.8
UIS	723	98,399	210,640	372,144	430,039	136.10	291.34	514.72	594.80	0.62	0.50	0.64	0.61	22.9	49.0	86.5
UIUC	20,234	5,463,214	14,229,819	18,846,113	23,669,420	270.00	703.26	931.41	1,169.78	1.24	1.20	1.15	1.20	23.1	60.1	79.6
Total	40,072	8,750,232	23,473,527	32,363,054	39,177,723	Average	218.36	585.78	807.62	977.68						
Graduate II																
SIUC	6	540	1,850	2,687	3,096	90.00	308.33	447.83	516.00	0.23	0.27	0.30	0.28	17.4	59.8	86.8
UIUC	318	128,944	365,441	480,450	603,412	405.48	1,149.19	1,510.85	1,897.52	1.01	1.01	1.01	1.01	21.4	60.6	79.6
Total	324	129,484	367,291	483,137	606,508	Average	399.64	1,133.61	1,491.16	1,871.94						
Total All Levels																
NIU	9,091	1,913,388	3,322,969	5,213,361	5,938,951	210.47	365.52	573.46	653.28	0.98	0.64	0.73	0.69	32.2	56.0	87.8
SIUC	11,220	1,424,043	5,981,061	8,338,803	9,608,718	126.92	533.07	743.21	856.39	0.59	0.94	0.95	0.90	14.8	62.2	86.8
UIS	1,856	228,687	495,407	892,508	1,031,357	123.21	266.92	480.88	555.69	0.58	0.47	0.61	0.58	22.2	48.0	86.5
UIUC	21,137	5,695,985	14,775,161	19,570,608	24,579,335	269.48	699.02	925.89	1,162.86	1.26	1.23	1.18	1.22	23.2	60.1	79.6
Total	43,304	9,262,103	24,574,598	34,015,280	41,158,361	Average	213.89	567.49	785.50	950.45						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

21 Letters

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	2,979	502,641	728,995	1,117,674	1,364,268	168.73	244.71	375.18	457.96	1.84	1.68	1.63	1.68	36.8	53.4	81.9
EIU	7,891	1,351,590	1,788,326	2,896,874	3,376,049	171.28	226.63	367.11	427.84	1.86	1.55	1.59	1.57	40.0	53.0	85.8
ISU	14,602	1,036,225	1,970,504	3,188,088	3,874,010	70.96	134.95	218.33	265.31	0.77	0.93	0.95	0.97	26.7	50.9	82.3
NEIU	8,331	845,599	1,315,187	2,323,069	2,749,684	101.50	157.87	278.85	330.05	1.10	1.08	1.21	1.21	30.8	47.8	84.5
NIU	15,099	1,692,422	3,342,404	5,608,466	6,389,047	112.09	221.37	371.45	423.14	1.22	1.52	1.61	1.55	26.5	52.3	87.8
SIUC	19,493	1,332,165	2,068,831	3,554,859	4,096,229	68.34	106.13	182.37	210.14	0.74	0.73	0.79	0.77	32.5	50.5	86.8
SIUE	23,562	1,222,275	2,507,374	4,001,558	4,672,687	51.87	106.42	169.83	198.31	0.56	0.73	0.74	0.73	26.2	53.7	85.6
UIC	19,935	2,394,668	2,908,293	4,118,023	4,918,606	120.12	145.89	206.57	246.73	1.31	1.00	0.90	0.90	48.7	59.1	83.7
UIS	1,971	157,406	262,750	582,810	673,479	79.86	133.31	295.69	341.69	0.87	0.91	1.28	1.25	23.4	39.0	86.5
UIUC	34,074	3,158,666	4,642,943	6,631,777	8,329,056	92.70	136.26	194.63	244.44	1.01	0.93	0.84	0.89	37.9	55.7	79.6
WIU	10,779	889,019	1,615,723	2,564,421	2,937,878	82.48	149.90	237.91	272.56	0.90	1.03	1.03	1.00	30.3	55.0	87.3
Total	158,716	14,582,676	23,151,330	36,587,619	43,380,993	Average	91.88	145.87	230.52	273.32						
Upper Division																
CSU	4,071	686,881	996,203	1,527,351	1,864,332	168.73	244.71	375.18	457.95	1.35	1.15	1.17	1.19	36.8	53.4	81.9
EIU	5,173	1,397,634	1,959,205	2,932,792	3,417,908	270.18	378.74	566.94	660.72	2.16	1.77	1.77	1.72	40.9	57.3	85.8
GSU	2,904	336,079	624,596	1,071,797	1,209,000	115.73	215.08	369.08	416.32	0.92	1.01	1.15	1.09	27.8	51.7	88.7
ISU	13,824	1,609,821	2,706,231	4,294,351	5,218,288	116.45	195.76	310.64	377.48	0.93	0.92	0.97	0.98	30.8	51.9	82.3
NEIU	4,938	664,315	1,095,275	1,797,161	2,127,197	134.53	221.81	363.95	430.78	1.07	1.04	1.14	1.12	31.2	51.5	84.5
NIU	8,683	837,627	1,691,969	2,902,740	3,306,739	96.47	194.86	334.30	380.83	0.77	0.91	1.04	0.99	25.3	51.2	87.8
SIUC	11,405	1,471,844	2,268,598	3,469,957	3,998,396	129.05	198.91	304.25	350.58	1.03	0.93	0.95	0.91	36.8	56.7	86.8
SIUE	10,979	880,225	1,529,744	2,328,773	2,719,347	80.17	139.33	212.11	247.69	0.64	0.65	0.66	0.65	32.4	56.3	85.6
UIC	7,693	1,332,446	1,869,173	2,490,272	2,974,404	173.20	242.97	323.71	386.64	1.38	1.14	1.01	1.01	44.8	62.8	83.7
UIS	1,736	180,781	324,446	642,250	742,166	104.14	186.89	369.96	427.51	0.83	0.87	1.15	1.12	24.4	43.7	86.5
UIUC	31,297	3,385,375	6,677,900	9,227,276	11,588,823	108.17	213.37	294.83	370.29	0.86	1.00	0.92	0.97	29.2	57.6	79.6
WIU	3,891	566,096	1,028,836	1,480,945	1,696,615	145.49	264.41	380.61	436.04	1.16	1.24	1.19	1.14	33.4	60.6	87.3
Total	106,594	13,349,124	22,772,176	34,165,665	40,863,215	Average	125.23	213.63	320.52	383.35						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

21 Letters

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	279	47,111	68,326	104,756	127,869	168.86	244.90	375.47	458.31	0.80	0.62	0.66	0.68	36.8	53.4	81.9
EIU	584	237,297	330,271	474,409	552,881	406.33	565.53	812.34	946.71	1.92	1.42	1.43	1.41	42.9	59.7	85.8
GSU	732	97,925	200,195	335,075	377,969	133.78	273.49	457.75	516.35	0.63	0.69	0.81	0.77	25.9	53.0	88.7
ISU	884	154,207	244,632	383,256	465,714	174.44	276.73	433.55	526.83	0.82	0.70	0.76	0.78	33.1	52.5	82.3
NEIU	570	130,878	225,031	338,683	400,880	229.61	394.79	594.18	703.30	1.08	0.99	1.05	1.05	32.6	56.1	84.5
NIU	1,390	223,330	405,307	653,095	743,992	160.67	291.59	469.85	535.25	0.76	0.73	0.83	0.80	30.0	54.5	87.8
SIUC	1,307	282,999	483,618	691,496	796,804	216.53	370.02	529.07	609.64	1.02	0.93	0.93	0.91	35.5	60.7	86.8
SIUE	1,486	304,527	619,568	845,051	986,780	204.93	416.94	568.67	664.05	0.97	1.05	1.00	0.99	30.9	62.8	85.6
UIC	842	203,845	313,473	403,943	482,473	242.10	372.30	479.74	573.01	1.14	0.94	0.85	0.85	42.3	65.0	83.7
UIS	207	23,705	46,849	87,894	101,568	114.52	226.32	424.61	490.67	0.54	0.57	0.75	0.73	23.3	46.1	86.5
UIUC	1,754	433,591	1,077,145	1,430,488	1,796,595	247.20	614.11	815.56	1,024.28	1.17	1.55	1.44	1.52	24.1	60.0	79.6
WIU	880	175,038	318,118	441,390	505,670	198.91	361.50	501.58	574.63	0.94	0.91	0.88	0.85	34.6	62.9	87.3
Total	10,915	2,314,453	4,332,533	6,189,536	7,339,195	Average	212.04	396.93	567.07	672.40						
Graduate II																
ISU	1,228	206,665	330,767	518,643	630,230	168.29	269.35	422.35	513.22	0.79	0.59	0.67	0.67	32.8	52.5	82.3
NIU	895	198,775	340,197	531,544	605,524	222.09	380.11	593.90	676.56	1.04	0.83	0.94	0.88	32.8	56.2	87.8
SIUC	1,384	171,771	310,897	467,831	539,077	124.11	224.64	338.03	389.51	0.58	0.49	0.54	0.51	31.9	57.7	86.8
UIC	1,703	466,628	721,672	922,760	1,102,153	274.00	423.77	541.84	647.18	1.28	0.92	0.86	0.84	42.3	65.5	83.7
UIUC	2,885	683,914	2,016,770	2,671,335	3,355,013	237.06	699.05	925.94	1,162.92	1.11	1.52	1.47	1.51	20.4	60.1	79.6
Total	8,095	1,727,753	3,720,303	5,112,113	6,231,997	Average	213.43	459.58	631.51	769.86						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

21 Letters

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Cost	Dir Sal	Dept College	Instr Less P.P.
Total All Levels																
CSU	7,329	1,236,633	1,793,524	2,749,781	3,356,469	168.73	244.72	375.19	457.97	1.50	1.29	1.30	1.33	36.8	53.4	81.9
EIU	13,648	2,986,521	4,077,802	6,304,075	7,346,838	218.82	298.78	461.90	538.31	1.95	1.57	1.60	1.56	40.7	55.5	85.8
GSU	3,636	434,004	824,791	1,406,872	1,586,969	119.36	226.84	386.93	436.46	1.06	1.19	1.34	1.27	27.3	52.0	88.7
ISU	30,538	3,006,918	5,252,134	8,384,338	10,188,242	98.46	171.99	274.55	333.63	0.88	0.91	0.95	0.97	29.5	51.6	82.3
NEIU	13,839	1,640,792	2,635,493	4,458,913	5,277,761	118.56	190.44	322.20	381.37	1.05	1.00	1.12	1.11	31.1	49.9	84.5
NIU	26,067	2,952,154	5,779,877	9,695,845	11,045,302	113.25	221.73	371.96	423.73	1.01	1.17	1.29	1.23	26.7	52.3	87.8
SIUC	33,589	3,258,779	5,131,944	8,184,143	9,430,506	97.02	152.79	243.66	280.76	0.86	0.80	0.84	0.82	34.6	54.4	86.8
SIUE	36,027	2,407,027	4,656,686	7,175,382	8,378,814	66.81	129.26	199.17	232.57	0.59	0.68	0.69	0.68	28.7	55.6	85.6
UIC	30,173	4,397,587	5,812,611	7,934,998	9,477,636	145.75	192.64	262.98	314.11	1.30	1.01	0.91	0.91	46.4	61.3	83.7
UIS	3,914	361,892	634,045	1,312,954	1,517,213	92.46	161.99	335.45	387.64	0.82	0.85	1.16	1.13	23.9	41.8	86.5
UIUC	70,010	7,661,546	14,414,758	19,960,876	25,069,487	109.44	205.90	285.11	358.08	0.97	1.08	0.99	1.04	30.6	57.5	79.6
WIU	15,550	1,630,153	2,962,677	4,486,756	5,140,163	104.83	190.53	288.54	330.56	0.93	1.00	1.00	0.96	31.7	57.6	87.3
Total	284,320	31,974,006	53,976,342	82,054,933	97,815,400	Average 112.46	189.84	288.60	344.03							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

22 Liberal Arts and Humanities

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	242	224,637	317,239	432,335	527,722	928.25	1,310.90	1,786.51	2,180.67	6.48	4.16	3.99	4.11	42.6	60.1	81.9
EIU	83	5,630	43,585	63,018	73,442	67.83	525.12	759.25	884.84	0.47	1.67	1.70	1.67	7.7	59.3	85.8
NEIU	628	158,591	171,416	271,311	321,135	252.53	272.96	432.02	511.36	1.76	0.87	0.97	0.96	49.4	53.4	84.5
NIU	330	158,131	227,884	339,557	386,816	479.18	690.56	1,028.96	1,172.17	3.35	2.19	2.30	2.21	40.9	58.9	87.8
UIC	6,296	777,965	2,546,343	3,264,634	3,899,310	123.56	404.44	518.53	619.33	0.86	1.28	1.16	1.17	20.0	65.3	83.7
UIS	2,846	356,598	430,051	911,749	1,053,591	125.30	151.11	320.36	370.20	0.87	0.48	0.72	0.70	33.8	40.8	86.5
UIUC	1,543	32,607	33,554	70,708	88,805	21.13	21.75	45.83	57.55	0.15	0.07	0.10	0.11	36.7	37.8	79.6
Total	11,968	1,714,159	3,770,072	5,353,312	6,350,821	Average 143.23	315.01	447.30	530.65							
Upper Division																
CSU	73	67,745	95,671	130,382	159,148	928.01	1,310.56	1,786.05	2,180.11	7.48	4.36	4.13	4.29	42.6	60.1	81.9
EIU	601	33,258	257,464	379,939	442,785	55.34	428.39	632.18	736.75	0.45	1.42	1.46	1.45	7.5	58.1	85.8
GSU	1,878	124,349	236,450	438,888	495,071	66.21	125.91	233.70	263.62	0.53	0.42	0.54	0.52	25.1	47.8	88.7
NEIU	386	42,269	46,413	88,305	104,521	109.51	120.24	228.77	270.78	0.88	0.40	0.53	0.53	40.4	44.4	84.5
NIU	1,030	431,057	621,198	933,597	1,063,534	418.50	603.10	906.40	1,032.56	3.37	2.00	2.10	2.03	40.5	58.4	87.8
UIC	6,761	598,956	2,084,876	2,722,057	3,251,251	88.59	308.37	402.61	480.88	0.71	1.02	0.93	0.95	18.4	64.1	83.7
UIS	1,151	173,284	283,909	521,171	602,251	150.55	246.66	452.80	523.24	1.21	0.82	1.05	1.03	28.8	47.1	86.5
UIUC	331	43,943	48,366	68,663	86,236	132.76	146.12	207.44	260.53	1.07	0.49	0.48	0.51	51.0	56.1	79.6
Total	12,211	1,514,861	3,674,347	5,283,002	6,204,797	Average 124.06	300.90	432.64	508.13							
Graduate I																
GSU	185	11,357	21,854	41,051	46,306	61.39	118.13	221.90	250.30	0.16	0.20	0.28	0.26	24.5	47.2	88.7
NEIU	5	996	1,056	1,749	2,070	199.20	211.20	349.80	414.00	0.52	0.35	0.43	0.43	48.1	51.0	84.5
NIU	124	85,106	122,647	179,468	204,446	686.34	989.09	1,447.32	1,648.76	1.78	1.65	1.80	1.72	41.6	60.0	87.8
UIC	625	479,280	752,754	927,326	1,107,607	766.85	1,204.41	1,483.72	1,772.17	1.99	2.00	1.84	1.85	43.3	68.0	83.7
UIS	426	64,040	111,959	202,428	233,920	150.33	262.81	475.18	549.11	0.39	0.44	0.59	0.57	27.4	47.9	86.5
UIUC	586	110,749	162,036	220,850	277,372	188.99	276.51	376.88	473.33	0.49	0.46	0.47	0.49	39.9	58.4	79.6
Total	1,951	751,528	1,172,306	1,572,872	1,871,721	Average 385.20	600.87	806.19	959.36							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

22 Liberal Arts and Humanities

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
NIU	49	28,416	40,950	60,386	68,790	579.92	835.71	1,232.37	1,403.88	1.08	0.97	1.15	1.10	41.3	59.5	87.8
UIC	1,920	1,178,628	1,887,765	2,336,337	2,790,543	613.87	983.21	1,216.84	1,453.41	1.15	1.14	1.13	1.13	42.2	67.6	83.7
UIUC	306	10,402	28,915	42,949	53,940	33.99	94.49	140.36	176.27	0.06	0.11	0.13	0.14	19.3	53.6	79.6
Total	2,275	1,217,446	1,957,630	2,439,672	2,913,273	Average 535.14	860.50	1,072.38	1,280.56							
Total All Levels																
CSU	315	292,382	412,910	562,717	686,870	928.20	1,310.83	1,786.40	2,180.54	5.07	3.52	3.46	3.57	42.6	60.1	81.9
EIU	684	38,888	301,049	442,957	516,227	56.85	440.13	647.60	754.72	0.31	1.18	1.26	1.24	7.5	58.3	85.8
GSU	2,063	135,706	258,304	479,939	541,377	65.78	125.21	232.64	262.42	0.36	0.34	0.45	0.43	25.1	47.7	88.7
NEIU	1,019	201,856	218,885	361,365	427,726	198.09	214.80	354.63	419.75	1.08	0.58	0.69	0.69	47.2	51.2	84.5
NIU	1,533	702,710	1,012,679	1,513,008	1,723,586	458.39	660.59	986.96	1,124.32	2.50	1.77	1.91	1.84	40.8	58.8	87.8
UIC	15,602	3,034,829	7,271,738	9,250,354	11,048,711	194.52	466.08	592.90	708.16	1.06	1.25	1.15	1.16	27.5	65.8	83.7
UIS	4,423	593,922	825,919	1,635,348	1,889,762	134.28	186.73	369.74	427.26	0.73	0.50	0.72	0.70	31.4	43.7	86.5
UIUC	2,766	197,701	272,871	403,170	506,353	71.48	98.65	145.76	183.06	0.39	0.27	0.28	0.30	39.0	53.9	79.6
Total	28,405	5,197,994	10,574,355	14,648,858	17,340,612	Average 183.00	372.27	515.71	610.48							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

23 Library Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir Sal	Instr Dept College	Total Less Instr P.P.	Total Instr Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
Lower Division																
CSU	6	5,490	8,384	11,405	13,922	915.00	1,397.33	1,900.83	2,320.33	1.33	0.81	0.83	0.82	39.4	60.2	81.9
UIUC	12	6,903	22,636	29,625	37,207	575.25	1,886.33	2,468.75	3,100.58	0.84	1.09	1.08	1.09	18.6	60.8	79.6
Total	18	12,393	31,020	41,030	51,129	Average 688.50	1,723.33	2,279.44	2,840.50							
Upper Division																
CSU	51	46,637	71,213	96,879	118,253	914.45	1,396.33	1,899.59	2,318.69	1.23	0.82	0.84	0.83	39.4	60.2	81.9
UIUC	68	41,800	131,085	171,530	215,430	614.71	1,927.72	2,522.50	3,168.09	0.83	1.13	1.12	1.13	19.4	60.8	79.6
Total	119	88,437	202,298	268,409	333,683	Average 743.17	1,699.98	2,255.54	2,804.06							
Graduate I																
CSU	270	246,945	377,072	512,972	626,150	914.61	1,396.56	1,899.90	2,319.07	4.61	2.96	3.01	2.93	39.4	60.2	81.9
UIUC	10,882	1,963,572	4,883,181	6,536,522	8,209,422	180.44	448.74	600.67	754.40	0.91	0.95	0.95	0.95	23.9	59.5	79.6
Total	11,152	2,210,517	5,260,253	7,049,494	8,835,572	Average 198.22	471.69	632.13	792.29							
Graduate II																
CSU	18	16,471	25,151	34,216	41,765	915.06	1,397.28	1,900.89	2,320.28	2.78	1.37	1.41	1.37	39.4	60.2	81.9
UIUC	1,413	455,174	1,435,835	1,890,591	2,374,452	322.13	1,016.16	1,338.00	1,680.43	0.98	1.00	0.99	1.00	19.2	60.5	79.6
Total	1,431	471,645	1,460,986	1,924,807	2,416,217	Average 329.59	1,020.95	1,345.08	1,688.48							
Total All Levels																
CSU	345	315,543	481,820	655,472	800,090	914.62	1,396.58	1,899.92	2,319.10	4.18	2.55	2.60	2.54	39.4	60.2	81.9
UIUC	12,375	2,467,449	6,472,737	8,628,268	10,836,511	199.39	523.05	697.23	875.68	0.91	0.96	0.96	0.96	22.8	59.7	79.6
Total	12,720	2,782,992	6,954,557	9,283,740	11,636,601	Average 218.79	546.74	729.85	914.83							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

24 Life Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,971	428,109	619,424	920,974	1,124,170	217.20	314.27	467.26	570.36	2.56	2.03	1.95	1.98	38.1	55.1	81.9
EIU	6,050	653,193	908,375	1,613,117	1,879,945	107.97	150.14	266.63	310.73	1.27	0.97	1.11	1.08	34.7	48.3	85.8
ISU	10,843	514,011	1,220,555	1,999,012	2,429,103	47.40	112.57	184.36	224.02	0.56	0.73	0.77	0.78	21.2	50.2	82.3
NEIU	4,033	304,498	520,039	969,351	1,147,365	75.50	128.95	240.35	284.49	0.89	0.83	1.00	0.99	26.5	45.3	84.5
NIU	4,779	297,630	695,984	1,267,952	1,444,424	62.28	145.63	265.32	302.24	0.73	0.94	1.11	1.05	20.6	48.2	87.8
SIUC	5,875	255,317	726,164	1,206,341	1,390,055	43.46	123.60	205.33	236.61	0.51	0.80	0.86	0.82	18.4	52.2	86.8
SIUE	9,287	264,129	1,298,932	1,976,227	2,307,674	28.44	139.87	212.79	248.48	0.34	0.91	0.89	0.86	11.4	56.3	85.6
UIC	10,865	881,272	1,158,303	1,729,481	2,065,708	81.11	106.61	159.18	190.12	0.96	0.69	0.66	0.66	42.7	56.1	83.7
UIS	842	112,277	160,052	315,231	364,272	133.35	190.09	374.38	432.63	1.57	1.23	1.56	1.50	30.8	43.9	86.5
UIUC	20,208	2,843,290	4,567,412	6,290,039	7,899,856	140.70	226.02	311.26	390.93	1.66	1.46	1.30	1.36	36.0	57.8	79.6
WIU	5,897	285,896	586,832	1,032,740	1,183,139	48.48	99.51	175.13	200.63	0.57	0.64	0.73	0.70	24.2	49.6	87.3
Total	80,650	6,839,622	12,462,072	19,320,465	23,235,711	Average	84.81	154.52	239.56	288.11						
Upper Division																
CSU	4,463	969,158	1,402,259	2,084,911	2,544,909	217.15	314.20	467.15	570.22	1.60	1.38	1.39	1.41	38.1	55.1	81.9
EIU	7,275	1,378,716	1,907,074	3,010,141	3,508,051	189.51	262.14	413.77	482.21	1.39	1.15	1.23	1.19	39.3	54.4	85.8
GSU	1,977	315,529	598,905	993,343	1,120,504	159.60	302.94	502.45	566.77	1.17	1.33	1.49	1.40	28.2	53.4	88.7
ISU	8,477	883,628	1,642,534	2,607,603	3,168,633	104.24	193.76	307.61	373.79	0.77	0.85	0.91	0.92	27.9	51.8	82.3
NEIU	7,383	730,634	1,313,842	2,256,119	2,670,440	98.96	177.96	305.58	361.70	0.73	0.78	0.91	0.89	27.4	49.2	84.5
NIU	12,159	661,350	1,632,562	3,032,325	3,454,361	54.39	134.27	249.39	284.10	0.40	0.59	0.74	0.70	19.1	47.3	87.8
SIUC	9,612	901,379	1,927,503	2,945,212	3,393,739	93.78	200.53	306.41	353.07	0.69	0.88	0.91	0.87	26.6	56.8	86.8
SIUE	8,428	443,128	1,267,055	1,906,811	2,226,616	52.58	150.34	226.25	264.19	0.39	0.66	0.67	0.65	19.9	56.9	85.6
UIC	19,191	2,942,555	4,115,365	5,551,682	6,630,982	153.33	214.44	289.29	345.53	1.13	0.94	0.86	0.85	44.4	62.1	83.7
UIS	1,899	289,160	461,409	850,157	982,417	152.27	242.97	447.69	517.33	1.12	1.07	1.33	1.28	29.4	47.0	86.5
UIUC	35,925	6,402,825	10,173,112	13,850,361	17,395,099	178.23	283.18	385.54	484.21	1.31	1.24	1.15	1.20	36.8	58.5	79.6
WIU	4,973	643,751	1,321,360	1,900,772	2,177,582	129.45	265.71	382.22	437.88	0.95	1.17	1.14	1.08	29.6	60.7	87.3
Total	121,762	16,561,813	27,762,980	40,989,437	49,273,333	Average	136.02	228.01	336.64	404.67						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

24 Life Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	373	81,010	117,211	174,273	212,723	217.18	314.24	467.22	570.30	0.97	0.57	0.62	0.64	38.1	55.1	81.9
EIU	777	371,032	477,025	680,596	793,174	477.52	613.93	875.93	1,020.82	2.14	1.12	1.17	1.14	46.8	60.1	85.8
GSU	857	105,824	231,224	387,499	437,104	123.48	269.81	452.16	510.04	0.55	0.49	0.60	0.57	24.2	52.9	88.7
ISU	696	210,596	318,271	492,496	598,457	302.58	457.29	707.61	859.85	1.35	0.83	0.94	0.96	35.2	53.2	82.3
NEIU	754	124,503	246,798	380,300	450,140	165.12	327.32	504.38	597.00	0.74	0.60	0.67	0.67	27.7	54.8	84.5
NIU	906	80,818	167,097	289,639	329,951	89.20	184.43	319.69	364.18	0.40	0.34	0.43	0.41	24.5	50.6	87.8
SIUC	1,580	239,633	611,705	871,543	1,004,270	151.67	387.16	551.61	635.61	0.68	0.70	0.74	0.71	23.9	60.9	86.8
SIUE	1,265	296,816	794,708	1,062,684	1,240,914	234.64	628.23	840.07	980.96	1.05	1.14	1.12	1.10	23.9	64.0	85.6
UIC	1,573	337,336	2,119,284	2,605,075	3,111,526	214.45	1,347.29	1,656.12	1,978.08	0.96	2.45	2.21	2.22	10.8	68.1	83.7
UIS	360	64,935	112,965	196,500	227,070	180.38	313.79	545.83	630.75	0.81	0.57	0.73	0.71	28.6	49.7	86.5
UIUC	2,701	738,354	1,439,457	1,917,927	2,408,783	273.36	532.93	710.08	891.81	1.22	0.97	0.95	1.00	30.7	59.8	79.6
WIU	1,292	283,152	581,198	790,274	905,362	219.16	449.84	611.67	700.74	0.98	0.82	0.82	0.79	31.3	64.2	87.3
Total	13,134	2,934,009	7,216,943	9,848,806	11,719,474	Average	223.39	549.49	749.87	892.30						
Graduate II																
ISU	392	97,124	149,867	232,774	282,856	247.77	382.31	593.81	721.57	1.22	0.67	0.79	0.78	34.3	53.0	82.3
NIU	868	105,964	201,211	335,120	381,762	122.08	231.81	386.08	439.82	0.60	0.40	0.51	0.48	27.8	52.7	87.8
SIUC	985	173,135	456,029	641,458	739,146	175.77	462.97	651.23	750.40	0.86	0.81	0.86	0.81	23.4	61.7	86.8
UIC	3,635	867,272	3,319,611	4,116,323	4,916,575	238.59	913.24	1,132.41	1,352.57	1.17	1.60	1.50	1.46	17.6	67.5	83.7
UIUC	11,645	2,321,289	5,904,357	7,876,870	9,892,805	199.34	507.03	676.42	849.53	0.98	0.89	0.90	0.92	23.5	59.7	79.6
Total	17,525	3,564,784	10,031,075	13,202,545	16,213,144	Average	203.41	572.39	753.35	925.14						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

24 Life Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	6,807	1,478,277	2,138,894	3,180,158	3,881,802	217.17	314.22	467.19	570.27	1.69	1.27	1.31	1.32	38.1	55.1	81.9
EIU	14,102	2,402,941	3,292,474	5,303,854	6,181,170	170.40	233.48	376.11	438.32	1.33	0.95	1.05	1.02	38.9	53.3	85.8
GSU	2,834	421,353	830,129	1,380,842	1,557,608	148.68	292.92	487.24	549.61	1.16	1.19	1.36	1.28	27.1	53.3	88.7
ISU	20,408	1,705,359	3,331,227	5,331,885	6,479,049	83.56	163.23	261.26	317.48	0.65	0.66	0.73	0.74	26.3	51.4	82.3
NEIU	12,170	1,159,635	2,080,679	3,605,770	4,267,945	95.29	170.97	296.28	350.69	0.74	0.69	0.83	0.81	27.2	48.8	84.5
NIU	18,712	1,145,762	2,696,854	4,925,036	5,610,498	61.23	144.12	263.20	299.83	0.48	0.58	0.74	0.70	20.4	48.1	87.8
SIUC	18,052	1,569,464	3,721,401	5,664,554	6,527,210	86.94	206.15	313.79	361.58	0.68	0.84	0.88	0.84	24.0	57.0	86.8
SIUE	18,980	1,004,073	3,360,695	4,945,722	5,775,204	52.90	177.07	260.58	304.28	0.41	0.72	0.73	0.71	17.4	58.2	85.6
UIC	35,264	5,028,435	10,712,563	14,002,561	16,724,791	142.59	303.78	397.08	474.27	1.11	1.23	1.11	1.10	30.1	64.1	83.7
UIS	3,101	466,372	734,426	1,361,888	1,573,759	150.39	236.84	439.18	507.50	1.17	0.96	1.23	1.18	29.6	46.7	86.5
UIUC	70,479	12,305,758	22,084,338	29,935,197	37,596,543	174.60	313.35	424.74	533.44	1.36	1.27	1.19	1.24	32.7	58.7	79.6
WIU	12,162	1,212,799	2,489,390	3,723,786	4,266,083	99.72	204.69	306.18	350.77	0.78	0.83	0.86	0.81	28.4	58.4	87.3
Total	233,071	29,900,228	57,473,070	83,361,253	100,441,662	Average 128.29	246.59	357.66	430.95							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

25 Mathematics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	3,534	497,683	713,668	1,125,818	1,374,209	140.83	201.94	318.57	388.85	2.06	1.73	1.70	1.73	36.2	51.9	81.9
EIU	5,324	665,349	864,321	1,504,872	1,753,794	124.97	162.34	282.66	329.41	1.83	1.39	1.51	1.46	37.9	49.3	85.8
ISU	22,428	1,368,597	2,156,879	3,576,602	4,346,114	61.02	96.17	159.47	193.78	0.89	0.82	0.85	0.86	31.5	49.6	82.3
NEIU	8,989	844,462	1,126,587	2,117,281	2,506,105	93.94	125.33	235.54	278.80	1.37	1.07	1.25	1.24	33.7	45.0	84.5
NIU	16,155	630,699	1,989,006	3,776,510	4,302,121	39.04	123.12	233.77	266.30	0.57	1.05	1.25	1.18	14.7	46.2	87.8
SIUC	12,216	714,280	1,465,936	2,450,584	2,823,783	58.47	120.00	200.60	231.15	0.85	1.03	1.07	1.03	25.3	51.9	86.8
SIUE	16,247	632,065	1,582,748	2,571,466	3,002,744	38.90	97.42	158.27	184.82	0.57	0.83	0.84	0.82	21.0	52.7	85.6
UIC	30,064	2,717,584	3,481,812	5,119,448	6,114,717	90.39	115.81	170.28	203.39	1.32	0.99	0.91	0.90	44.4	56.9	83.7
UIS	2,443	176,545	311,897	703,285	812,696	72.27	127.67	287.88	332.66	1.06	1.09	1.53	1.48	21.7	38.4	86.5
UIUC	60,188	3,991,909	7,264,850	10,497,524	13,184,167	66.32	120.70	174.41	219.05	0.97	1.03	0.93	0.97	30.3	55.1	79.6
WIU	13,485	843,606	1,399,231	2,433,010	2,787,330	62.56	103.76	180.42	206.70	0.91	0.89	0.96	0.92	30.3	50.2	87.3
Total	191,073	13,082,779	22,356,935	35,876,400	43,007,780	Average	68.47	117.01	187.76	225.09						
Upper Division																
CSU	3,719	523,702	750,978	1,184,676	1,446,053	140.82	201.93	318.55	388.83	1.45	1.20	1.21	1.24	36.2	51.9	81.9
EIU	5,216	1,016,154	1,217,372	1,961,197	2,285,601	194.81	233.39	376.00	438.19	2.00	1.38	1.43	1.40	44.5	53.3	85.8
GSU	3,301	387,025	639,243	1,110,935	1,253,148	117.24	193.65	336.54	379.63	1.21	1.15	1.28	1.21	30.9	51.0	88.7
ISU	10,560	1,084,722	1,743,054	2,788,293	3,388,199	102.72	165.06	264.04	320.85	1.06	0.98	1.01	1.02	32.0	51.4	82.3
NEIU	8,481	861,607	1,276,243	2,281,547	2,700,537	101.59	150.48	269.02	318.42	1.05	0.89	1.02	1.02	31.9	47.3	84.5
NIU	15,537	492,137	1,606,939	3,203,253	3,649,078	31.68	103.43	206.17	234.86	0.33	0.61	0.79	0.75	13.5	44.0	87.8
SIUC	7,948	703,013	1,209,315	1,930,160	2,224,104	88.45	152.15	242.85	279.83	0.91	0.90	0.93	0.89	31.6	54.4	86.8
SIUE	8,126	444,248	905,981	1,433,024	1,673,367	54.67	111.49	176.35	205.93	0.56	0.66	0.67	0.66	26.5	54.1	85.6
UIC	13,396	2,214,764	3,057,725	4,098,548	4,895,344	165.33	228.26	305.95	365.43	1.70	1.35	1.17	1.17	45.2	62.5	83.7
UIS	2,533	231,737	390,359	822,014	949,896	91.49	154.11	324.52	375.01	0.94	0.91	1.24	1.20	24.4	41.1	86.5
UIUC	30,680	2,650,756	5,685,326	7,926,657	9,955,335	86.40	185.31	258.37	324.49	0.89	1.10	0.98	1.03	26.6	57.1	79.6
WIU	6,375	654,622	1,085,777	1,678,901	1,923,400	102.69	170.32	263.36	301.71	1.06	1.01	1.00	0.96	34.0	56.5	87.3
Total	115,872	11,264,487	19,568,312	30,419,205	36,344,062	Average	97.21	168.88	262.52	313.66						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

25 Mathematics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	606	85,365	122,411	193,105	235,710	140.87	202.00	318.66	388.96	0.86	0.73	0.79	0.81	36.2	51.9	81.9
EIU	325	103,695	133,957	198,533	231,373	319.06	412.18	610.87	711.92	1.95	1.48	1.52	1.48	44.8	57.9	85.8
GSU	932	129,334	209,147	357,175	402,898	138.77	224.41	383.23	432.29	0.85	0.81	0.95	0.90	32.1	51.9	88.7
ISU	1,389	276,397	435,077	679,149	825,269	198.99	313.23	488.95	594.15	1.22	1.13	1.21	1.23	33.5	52.7	82.3
NEIU	716	178,995	275,960	416,502	492,990	249.99	385.42	581.71	688.53	1.53	1.39	1.44	1.43	36.3	56.0	84.5
NIU	1,390	68,752	171,495	325,437	370,731	49.46	123.38	234.13	266.71	0.30	0.44	0.58	0.55	18.5	46.3	87.8
SIUC	448	78,257	160,418	230,005	265,032	174.68	358.08	513.40	591.59	1.07	1.29	1.28	1.23	29.5	60.5	86.8
SIUE	681	135,646	279,815	381,978	446,042	199.19	410.89	560.91	654.98	1.22	1.48	1.39	1.36	30.4	62.7	85.6
UIC	2,040	491,083	710,252	919,277	1,097,993	240.73	348.16	450.63	538.23	1.47	1.25	1.12	1.12	44.7	64.7	83.7
UIS	215	21,109	34,382	71,504	82,628	98.18	159.92	332.58	384.32	0.60	0.58	0.83	0.80	25.5	41.6	86.5
UIUC	4,530	494,367	981,473	1,354,937	1,701,708	109.13	216.66	299.10	375.65	0.67	0.78	0.74	0.78	29.1	57.7	79.6
WIU	469	184,325	305,726	404,934	463,904	393.02	651.87	863.40	989.13	2.40	2.34	2.14	2.05	39.7	65.9	87.3
Total	13,741	2,247,325	3,820,113	5,532,536	6,616,278	Average 163.55	278.01	402.63	481.50							
Graduate II																
CSU	3	443	635	1,002	1,223	147.67	211.67	334.00	407.67	0.50	0.37	0.44	0.44	36.2	51.9	81.9
ISU	341	61,514	119,363	185,783	225,755	180.39	350.04	544.82	662.04	0.61	0.61	0.72	0.72	27.2	52.9	82.3
NIU	712	55,789	125,599	219,606	250,171	78.36	176.40	308.44	351.36	0.26	0.31	0.41	0.38	22.3	50.2	87.8
SIUC	744	99,783	260,098	373,684	430,592	134.12	349.59	502.26	578.75	0.45	0.61	0.66	0.63	23.2	60.4	86.8
SIUE	30	5,371	9,044	12,610	14,725	179.03	301.47	420.33	490.83	0.60	0.52	0.56	0.53	36.5	61.4	85.6
UIC	3,402	2,048,818	3,018,961	3,746,455	4,474,801	602.24	887.41	1,101.25	1,315.34	2.02	1.54	1.46	1.42	45.8	67.5	83.7
UIUC	6,753	1,293,806	3,388,292	4,521,483	5,678,671	191.59	501.75	669.55	840.91	0.64	0.87	0.89	0.91	22.8	59.7	79.6
Total	11,985	3,565,524	6,921,992	9,060,623	11,075,938	Average 297.50	577.55	756.00	924.15							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

25 Mathematics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	7,862	1,107,193	1,587,692	2,504,601	3,057,195	140.83	201.95	318.57	388.86	1.55	1.28	1.31	1.33	36.2	51.9	81.9
EIU	10,865	1,785,198	2,215,650	3,664,602	4,270,768	164.31	203.93	337.29	393.08	1.81	1.29	1.39	1.35	41.8	51.9	85.8
GSU	4,233	516,359	848,390	1,468,110	1,656,046	121.98	200.42	346.82	391.22	1.35	1.27	1.43	1.34	31.2	51.2	88.7
ISU	34,718	2,791,230	4,454,373	7,229,827	8,785,337	80.40	128.30	208.24	253.05	0.89	0.81	0.86	0.87	31.8	50.7	82.3
NEIU	18,186	1,885,064	2,678,790	4,815,330	5,699,632	103.65	147.30	264.78	313.41	1.14	0.93	1.09	1.07	33.1	47.0	84.5
NIU	33,794	1,247,377	3,893,039	7,524,806	8,572,101	36.91	115.20	222.67	253.66	0.41	0.73	0.92	0.87	14.6	45.4	87.8
SIUC	21,356	1,595,333	3,095,767	4,984,433	5,743,511	74.70	144.96	233.40	268.94	0.82	0.92	0.96	0.92	27.8	53.9	86.8
SIUE	25,084	1,217,330	2,777,588	4,399,078	5,136,878	48.53	110.73	175.37	204.79	0.54	0.70	0.72	0.70	23.7	54.1	85.6
UIC	48,902	7,472,249	10,268,750	13,883,728	16,582,855	152.80	209.99	283.91	339.10	1.69	1.33	1.17	1.16	45.1	61.9	83.7
UIS	5,191	429,391	736,638	1,596,803	1,845,220	82.72	141.91	307.61	355.47	0.91	0.90	1.27	1.22	23.3	39.9	86.5
UIUC	102,151	8,430,838	17,319,941	24,300,601	30,519,881	82.53	169.55	237.89	298.77	0.91	1.07	0.98	1.02	27.6	56.7	79.6
WIU	20,329	1,682,553	2,790,734	4,516,845	5,174,634	82.77	137.28	222.19	254.54	0.91	0.87	0.91	0.87	32.5	53.9	87.3
Total	332,671	30,160,115	52,667,352	80,888,764	97,044,058	Average	90.66	158.32	243.15	291.71						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

26 Multi/Interdisciplinary

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
Lower Division																
EIU	139	56,523	74,506	107,525	125,312	406.64	536.01	773.56	901.53	6.64	5.92	4.81	4.71	45.1	59.5	85.8
ISU	2,930	138,397	201,554	345,481	419,812	47.23	68.79	117.91	143.28	0.77	0.76	0.73	0.75	33.0	48.0	82.3
NEIU	144	32,434	55,299	83,498	98,831	225.24	384.02	579.85	686.33	3.68	4.24	3.60	3.59	32.8	56.0	84.5
NIU	1,635	126,377	182,463	355,809	405,330	77.29	111.60	217.62	247.91	1.26	1.23	1.35	1.30	31.2	45.0	87.8
SIUC	982	15,795	94,440	176,858	208,944	16.08	96.17	180.10	212.77	0.26	1.06	1.12	1.11	7.6	45.2	84.6
UIS	555	23,774	27,524	99,714	115,227	42.84	49.59	179.66	207.62	0.70	0.55	1.12	1.09	20.6	23.9	86.5
UIUC	2,572	151,963	168,945	264,717	332,466	59.08	65.69	102.92	129.26	0.96	0.73	0.64	0.68	45.7	50.8	79.6
WIU	27	5,143	8,093	11,465	13,135	190.48	299.74	424.63	486.48	3.11	3.31	2.64	2.54	39.2	61.6	87.3
Total	8,984	550,406	812,824	1,445,067	1,719,057	Average 61.27	90.47	160.85	191.35							
Upper Division																
CSU	6	13,766	19,440	26,041	31,786	2,294.33	3,240.00	4,340.17	5,297.67	29.91	29.03	23.25	24.06	43.3	61.2	81.9
EIU	2,585	538,052	745,562	1,158,823	1,350,505	208.14	288.42	448.29	522.44	2.71	2.58	2.40	2.37	39.8	55.2	85.8
GSU	69	13,346	29,133	47,162	53,199	193.42	422.22	683.51	771.00	2.52	3.78	3.66	3.50	25.1	54.8	88.7
ISU	3,129	119,982	210,499	361,743	439,573	38.35	67.27	115.61	140.48	0.50	0.60	0.62	0.64	27.3	47.9	82.3
NEIU	149	46,708	86,382	125,209	148,204	313.48	579.74	840.33	994.66	4.09	5.20	4.50	4.52	31.5	58.3	84.5
NIU	761	47,639	74,496	150,993	172,008	62.60	97.89	198.41	226.03	0.82	0.88	1.06	1.03	27.7	43.3	87.8
SIUC	2,566	240,782	407,068	645,372	743,831	93.84	158.64	251.51	289.88	1.22	1.42	1.35	1.32	32.4	54.7	86.8
UIS	961	47,795	55,333	183,295	211,811	49.73	57.58	190.73	220.41	0.65	0.52	1.02	1.00	22.6	26.1	86.5
UIUC	6,527	215,220	238,823	424,999	533,770	32.97	36.59	65.11	81.78	0.43	0.33	0.35	0.37	40.3	44.7	79.6
WIU	15	2,857	4,494	6,367	7,294	190.47	299.60	424.47	486.27	2.48	2.68	2.27	2.21	39.2	61.6	87.3
Total	16,768	1,286,147	1,871,230	3,130,004	3,691,981	Average 76.70	111.60	186.67	220.18							
Graduate I																
EIU	207	35,753	59,645	92,720	108,057	172.72	288.14	447.92	522.01	1.00	0.90	0.98	0.96	33.1	55.2	85.8
GSU	12	4,097	7,125	11,326	12,776	341.42	593.75	943.83	1,064.67	1.98	1.86	2.07	1.96	32.1	55.8	88.7
NEIU	329	96,275	177,267	258,545	306,025	292.63	538.81	785.85	930.17	1.70	1.69	1.72	1.71	31.5	57.9	84.5
NIU	54	3,156	4,777	10,003	11,395	58.44	88.46	185.24	211.02	0.34	0.28	0.41	0.39	27.7	41.9	87.8
SIUC	104	10,654	17,236	26,486	30,216	102.44	165.73	254.67	290.54	0.59	0.52	0.56	0.53	35.3	57.0	87.7
UIS	19	2,715	3,143	6,464	7,470	142.89	165.42	340.21	393.16	0.83	0.52	0.75	0.72	36.3	42.1	86.5
UIUC	886	126,824	202,041	278,101	349,276	143.14	228.04	313.88	394.22	0.83	0.71	0.69	0.72	36.3	57.8	79.6
WIU	376	63,491	163,794	223,324	255,847	168.86	435.62	593.95	680.44	0.98	1.36	1.30	1.25	24.8	64.0	87.3
Total	1,987	342,965	635,028	906,969	1,081,062	Average 172.60	319.59	456.45	544.07							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

26 Multi/Interdisciplinary

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
GSU	72	35,234	55,090	86,696	97,794	489.36	765.14	1,204.11	1,358.25	2.20	2.10	2.40	2.18	36.0	56.3	88.7
NIU	52	1,431	2,118	6,152	7,009	27.52	40.73	118.31	134.79	0.12	0.11	0.24	0.22	20.4	30.2	87.8
SIUC	27	2,906	4,729	6,834	7,614	107.63	175.15	253.11	282.00	0.48	0.48	0.50	0.45	38.2	62.1	89.8
UIUC	1,183	257,469	423,380	570,936	717,056	217.64	357.89	482.62	606.13	0.98	0.98	0.96	0.97	35.9	59.0	79.6
Total	1,334	297,040	485,317	670,618	829,473	Average 222.67	363.81	502.71	621.79							
Total All Levels																
CSU	6	13,766	19,440	26,041	31,786	2,294.33	3,240.00	4,340.17	5,297.67	26.97	24.79	20.53	21.06	43.3	61.2	81.9
EIU	2,931	630,328	879,713	1,359,068	1,583,874	215.06	300.14	463.69	540.39	2.53	2.30	2.19	2.15	39.8	55.5	85.8
GSU	153	52,677	91,348	145,184	163,769	344.29	597.05	948.92	1,070.39	4.05	4.57	4.49	4.26	32.2	55.8	88.7
ISU	6,098	258,379	412,053	707,750	860,024	42.37	67.57	116.06	141.03	0.50	0.52	0.55	0.56	30.0	47.9	82.3
NEIU	622	175,417	318,948	467,252	553,060	282.02	512.78	751.21	889.16	3.32	3.92	3.55	3.54	31.7	57.7	84.5
NIU	2,502	178,603	263,854	522,957	595,742	71.38	105.46	209.02	238.11	0.84	0.81	0.99	0.95	30.0	44.3	87.8
SIUC	3,679	270,137	523,473	855,550	990,605	73.43	142.29	232.55	269.26	0.86	1.09	1.10	1.07	27.3	52.8	86.4
UIS	1,535	74,284	86,000	289,473	334,508	48.39	56.03	188.58	217.92	0.57	0.43	0.89	0.87	22.2	25.7	86.5
UIUC	11,168	751,476	1,033,189	1,538,753	1,932,568	67.29	92.51	137.78	173.05	0.79	0.71	0.65	0.69	38.9	53.5	79.6
WIU	418	71,491	176,381	241,156	276,276	171.03	421.96	576.93	660.95	2.01	3.23	2.73	2.63	25.9	63.8	87.3
Total	29,112	2,476,558	3,804,399	6,153,184	7,322,212	Average 85.07	130.68	211.36	251.52							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

27 Recreation and Leisure

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	57	13,671	20,935	30,635	37,394	239.84	367.28	537.46	656.04	4.48	3.13	2.94	2.98	36.6	56.0	81.9
EIU	2,931	289,815	478,234	831,628	969,188	98.88	163.16	283.74	330.67	1.84	1.39	1.55	1.50	29.9	49.3	85.8
ISU	563	36,127	88,698	142,233	172,834	64.17	157.55	252.63	306.99	1.20	1.34	1.38	1.39	20.9	51.3	82.3
SIUC	1,897	127,305	184,202	323,354	372,559	67.11	97.10	170.46	196.39	1.25	0.83	0.93	0.89	34.2	49.4	86.8
SIUE	1,406	41,716	92,206	165,036	192,715	29.67	65.58	117.38	137.07	0.55	0.56	0.64	0.62	21.6	47.8	85.6
UIC	5,157	196,614	434,895	682,271	814,911	38.13	84.33	132.30	158.02	0.71	0.72	0.72	0.72	24.1	53.4	83.7
UIUC	15,711	633,604	1,828,070	2,651,454	3,330,043	40.33	116.36	168.76	211.96	0.75	0.99	0.92	0.96	19.0	54.9	79.6
WIU	5,739	454,462	800,719	1,291,182	1,479,217	79.19	139.52	224.98	257.75	1.48	1.19	1.23	1.17	30.7	54.1	87.3
Total	33,461	1,793,314	3,927,959	6,117,793	7,368,861	Average	53.59	117.39	182.83	220.22						
Upper Division																
CSU	519	124,423	190,533	278,809	340,323	239.74	367.12	537.20	655.73	3.54	2.64	2.51	2.56	36.6	56.0	81.9
EIU	11,941	1,287,014	1,794,687	3,186,217	3,713,254	107.78	150.30	266.83	310.97	1.59	1.08	1.25	1.21	34.7	48.3	85.8
ISU	7,088	405,649	966,742	1,563,074	1,899,372	57.23	136.39	220.52	267.97	0.84	0.98	1.03	1.04	21.4	50.9	82.3
SIUC	9,508	799,872	1,035,178	1,780,792	2,058,108	84.13	108.87	187.29	216.46	1.24	0.78	0.88	0.84	38.9	50.3	86.5
SIUE	6,086	252,119	524,328	875,195	1,021,980	41.43	86.15	143.80	167.92	0.61	0.62	0.67	0.65	24.7	51.3	85.6
UIC	15,490	1,102,810	2,407,659	3,378,186	4,034,937	71.19	155.43	218.09	260.49	1.05	1.12	1.02	1.02	27.3	59.7	83.7
UIUC	34,930	1,548,984	4,751,612	6,788,024	8,525,291	44.35	136.03	194.33	244.07	0.65	0.98	0.91	0.95	18.2	55.7	79.6
WIU	13,074	1,165,266	2,059,009	3,234,126	3,705,111	89.13	157.49	247.37	283.40	1.31	1.13	1.16	1.10	31.5	55.6	87.3
Total	98,636	6,686,137	13,729,748	21,084,423	25,298,376	Average	67.79	139.20	213.76	256.48						
Graduate I																
CSU	18	4,315	6,608	9,669	11,802	239.72	367.11	537.17	655.67	2.18	1.64	1.64	1.68	36.6	56.0	81.9
EIU	1,893	258,036	328,720	563,189	656,346	136.31	173.65	297.51	346.72	1.24	0.77	0.91	0.89	39.3	50.1	85.8
ISU	1,530	117,472	248,731	398,196	483,869	76.78	162.57	260.26	316.25	0.70	0.73	0.79	0.81	24.3	51.4	82.3
NEIU	363	103,532	214,453	310,375	367,373	285.21	590.78	855.03	1,012.05	2.59	2.64	2.61	2.60	28.2	58.4	84.5
NIU	849	61,177	115,627	214,021	243,808	72.06	136.19	252.09	287.17	0.65	0.61	0.77	0.74	25.1	47.4	87.8
SIUC	1,620	192,059	283,654	450,093	522,466	118.55	175.10	277.84	322.51	1.08	0.78	0.85	0.83	36.8	54.3	86.1
SIUE	1,919	116,129	282,644	426,647	498,203	60.52	147.29	222.33	259.62	0.55	0.66	0.68	0.67	23.3	56.7	85.6
UIC	2,608	334,811	779,385	1,020,042	1,218,348	128.38	298.84	391.12	467.16	1.17	1.33	1.19	1.20	27.5	64.0	83.7
UIUC	3,407	276,992	830,878	1,139,522	1,431,161	81.30	243.87	334.46	420.06	0.74	1.09	1.02	1.08	19.4	58.1	79.6
WIU	2,687	396,409	696,874	1,005,739	1,152,205	147.53	259.35	374.30	428.81	1.34	1.16	1.14	1.10	34.4	60.5	87.3
Total	16,894	1,860,932	3,787,574	5,537,493	6,585,581	Average	110.15	224.20	327.78	389.82						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

27 Recreation and Leisure

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
SIUC	21	2,477	3,206	5,175	5,993	117.95	152.67	246.43	285.38	0.61	0.28	0.35	0.33	41.3	53.5	86.4
UIC	620	276,223	575,484	713,291	851,961	445.52	928.20	1,150.47	1,374.13	2.29	1.73	1.64	1.59	32.4	67.5	83.7
UIUC	2,242	281,168	970,292	1,300,213	1,632,978	125.41	432.78	579.93	728.36	0.65	0.81	0.83	0.84	17.2	59.4	79.6
Total	2,883	559,868	1,548,982	2,018,679	2,490,932	Average 194.20	537.28	700.20	864.01							
Total All Levels																
CSU	594	142,409	218,076	319,113	389,519	239.75	367.13	537.23	655.76	3.34	2.42	2.35	2.39	36.6	56.0	81.9
EIU	16,765	1,834,865	2,601,641	4,581,034	5,338,788	109.45	155.18	273.25	318.45	1.52	1.02	1.19	1.16	34.4	48.7	85.8
ISU	9,181	559,248	1,304,171	2,103,503	2,556,075	60.91	142.05	229.11	278.41	0.85	0.94	1.00	1.01	21.9	51.0	82.3
NEIU	363	103,532	214,453	310,375	367,373	285.21	590.78	855.03	1,012.05	3.97	3.90	3.74	3.68	28.2	58.4	84.5
NIU	849	61,177	115,627	214,021	243,808	72.06	136.19	252.09	287.17	1.00	0.90	1.10	1.04	25.1	47.4	87.8
SIUC	13,046	1,121,713	1,506,240	2,559,414	2,959,126	85.98	115.46	196.18	226.82	1.20	0.76	0.86	0.83	37.9	50.9	86.5
SIUE	9,411	409,964	899,178	1,466,878	1,712,898	43.56	95.55	155.87	182.01	0.61	0.63	0.68	0.66	23.9	52.5	85.6
UIC	23,875	1,910,458	4,197,423	5,793,790	6,920,157	80.02	175.81	242.67	289.85	1.11	1.16	1.06	1.05	27.6	60.7	83.7
UIUC	56,290	2,740,748	8,380,852	11,879,213	14,919,473	48.69	148.89	211.04	265.05	0.68	0.98	0.92	0.96	18.4	56.2	79.6
WIU	21,500	2,016,137	3,556,602	5,531,047	6,336,533	93.77	165.42	257.26	294.72	1.31	1.09	1.12	1.07	31.8	56.1	87.3
Total	151,874	10,900,251	22,994,263	34,758,388	41,743,750	Average 71.77	151.40	228.86	274.86							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

28 Philosophy and Religion

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	414	99,823	144,318	212,257	259,087	241.12	348.59	512.70	625.81	2.89	2.22	2.10	2.15	38.5	55.7	81.9
EIU	1,338	153,425	246,147	416,204	485,048	114.67	183.97	311.06	362.52	1.37	1.17	1.27	1.25	31.6	50.7	85.8
ISU	2,784	194,282	370,966	600,660	729,893	69.79	133.25	215.75	262.17	0.84	0.85	0.88	0.90	26.6	50.8	82.3
NEIU	2,292	142,061	205,014	430,403	509,444	61.98	89.45	187.78	222.27	0.74	0.57	0.77	0.76	27.9	40.2	84.5
NIU	4,215	269,210	787,520	1,361,695	1,551,214	63.87	186.84	323.06	368.02	0.77	1.19	1.32	1.27	17.4	50.8	87.8
SIUC	3,160	188,147	415,481	681,276	785,028	59.54	131.48	215.59	248.43	0.71	0.84	0.88	0.85	24.0	52.9	86.8
SIUE	6,909	353,235	803,581	1,261,158	1,472,676	51.13	116.31	182.54	213.15	0.61	0.74	0.75	0.73	24.0	54.6	85.6
UIC	2,516	458,693	606,655	808,824	966,067	182.31	241.12	321.47	383.97	2.19	1.53	1.31	1.32	47.5	62.8	83.7
UIS	257	30,472	51,968	100,535	116,175	118.57	202.21	391.19	452.04	1.42	1.29	1.60	1.55	26.2	44.7	86.5
UIUC	8,123	748,963	1,345,847	1,891,534	2,375,636	92.20	165.68	232.86	292.46	1.11	1.05	0.95	1.01	31.5	56.7	79.6
WIU	2,127	209,042	385,293	588,854	674,609	98.28	181.14	276.85	317.16	1.18	1.15	1.13	1.09	31.0	57.1	87.3
Total	34,135	2,847,353	5,362,790	8,353,400	9,924,877	Average	83.41	157.11	244.72	290.75						
Upper Division																
CSU	804	193,848	280,256	412,187	503,129	241.10	348.58	512.67	625.78	2.15	1.71	1.67	1.72	38.5	55.7	81.9
EIU	1,599	273,344	431,628	677,986	790,132	170.95	269.94	424.01	494.14	1.52	1.32	1.38	1.35	34.6	54.6	85.8
GSU	531	48,394	90,017	159,255	179,642	91.14	169.52	299.92	338.31	0.81	0.83	0.98	0.93	26.9	50.1	88.7
ISU	3,126	253,415	462,570	744,322	904,464	81.07	147.98	238.11	289.34	0.72	0.73	0.78	0.79	28.0	51.1	82.3
NEIU	2,301	200,611	306,271	565,788	669,691	87.18	133.10	245.89	291.04	0.78	0.65	0.80	0.80	30.0	45.7	84.5
NIU	3,213	179,225	562,858	985,505	1,122,667	55.78	175.18	306.72	349.41	0.50	0.86	1.00	0.96	16.0	50.1	87.8
SIUC	3,894	313,511	663,549	1,038,557	1,196,719	80.51	170.40	266.71	307.32	0.72	0.84	0.87	0.84	26.2	55.4	86.8
SIUE	4,064	270,297	549,192	840,110	981,011	66.51	135.14	206.72	241.39	0.59	0.66	0.67	0.66	27.6	56.0	85.6
UIC	3,639	825,578	1,159,523	1,510,194	1,803,790	226.87	318.64	415.00	495.68	2.02	1.56	1.35	1.36	45.8	64.3	83.7
UIS	805	75,381	130,423	270,062	312,076	93.64	162.02	335.48	387.67	0.84	0.80	1.09	1.06	24.2	41.8	86.5
UIUC	6,820	761,796	1,526,771	2,103,746	2,642,160	111.70	223.87	308.47	387.41	1.00	1.10	1.01	1.06	28.8	57.8	79.6
WIU	1,760	254,806	469,641	675,192	773,520	144.78	266.84	383.63	439.50	1.29	1.31	1.25	1.20	32.9	60.7	87.3
Total	32,556	3,650,206	6,632,699	9,982,904	11,879,001	Average	112.12	203.73	306.64	364.88						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

28 Philosophy and Religion

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	15	3,627	5,243	7,712	9,413	241.80	349.53	514.13	627.53	1.76	1.03	1.02	1.06	38.5	55.7	81.9
EIU	3	1,116	1,762	2,523	2,940	372.00	587.33	841.00	980.00	2.71	1.73	1.66	1.65	38.0	59.9	85.8
GSU	42	3,507	6,352	11,432	12,895	83.50	151.24	272.19	307.02	0.61	0.45	0.54	0.52	27.2	49.3	88.7
NEIU	42	2,994	4,542	8,932	10,572	71.29	108.14	212.67	251.71	0.52	0.32	0.42	0.42	28.3	43.0	84.5
NIU	482	44,094	109,234	182,591	208,004	91.48	226.63	378.82	431.54	0.67	0.67	0.75	0.73	21.2	52.5	87.8
SIUC	268	45,217	138,788	193,766	223,275	168.72	517.87	723.01	833.12	1.23	1.53	1.43	1.41	20.3	62.2	86.8
SIUE	24	1,229	2,385	3,860	4,507	51.21	99.38	160.83	187.79	0.37	0.29	0.32	0.32	27.3	52.9	85.6
UIC	59	13,494	18,978	24,700	29,502	228.71	321.66	418.64	500.03	1.67	0.95	0.83	0.84	45.7	64.3	83.7
UIS	169	21,596	41,245	75,912	87,722	127.79	244.05	449.18	519.07	0.93	0.72	0.89	0.88	24.6	47.0	86.5
UIUC	202	32,732	98,161	131,104	164,658	162.04	485.95	649.03	815.14	1.18	1.44	1.28	1.38	19.9	59.6	79.6
WIU	28	13,540	24,956	32,528	37,265	483.57	891.29	1,161.71	1,330.89	3.52	2.63	2.30	2.25	36.3	67.0	87.3
Total	1,334	183,146	451,646	675,060	790,753	Average 137.29	338.57	506.04	592.77							
Graduate II																
SIUC	654	81,273	212,870	307,624	354,472	124.27	325.49	470.37	542.01	0.51	0.66	0.72	0.69	22.9	60.1	86.8
UIC	743	299,007	462,770	581,054	694,016	402.43	622.84	782.04	934.07	1.65	1.26	1.20	1.19	43.1	66.7	83.7
UIUC	501	81,940	263,384	351,051	440,896	163.55	525.72	700.70	880.03	0.67	1.06	1.07	1.12	18.6	59.7	79.6
Total	1,898	462,220	939,024	1,239,729	1,489,384	Average 243.53	494.74	653.18	784.71							
Total All Levels																
CSU	1,233	297,298	429,817	632,156	771,629	241.12	348.59	512.70	625.81	2.36	1.82	1.77	1.82	38.5	55.7	81.9
EIU	2,940	427,885	679,537	1,096,713	1,278,120	145.54	231.14	373.03	434.73	1.42	1.21	1.29	1.26	33.5	53.2	85.8
GSU	573	51,901	96,369	170,687	192,537	90.58	168.18	297.88	336.02	0.89	0.88	1.03	0.98	27.0	50.1	88.7
ISU	5,919	447,697	833,915	1,345,678	1,635,203	75.64	140.89	227.35	276.26	0.74	0.74	0.79	0.80	27.4	51.0	82.3
NEIU	4,635	345,666	515,827	1,005,123	1,189,707	74.58	111.29	216.86	256.68	0.73	0.58	0.75	0.75	29.1	43.4	84.5
NIU	7,910	492,529	1,459,612	2,529,791	2,881,885	62.27	184.53	319.82	364.33	0.61	0.96	1.10	1.06	17.1	50.6	87.8
SIUC	7,976	628,148	1,430,688	2,221,223	2,559,494	78.75	179.37	278.49	320.90	0.77	0.94	0.96	0.93	24.5	55.9	86.8
SIUE	10,997	624,761	1,355,158	2,105,128	2,458,194	56.81	123.23	191.43	223.53	0.56	0.64	0.66	0.65	25.4	55.1	85.6
UIC	6,957	1,596,772	2,247,926	2,924,772	3,493,375	229.52	323.12	420.41	502.14	2.25	1.69	1.45	1.46	45.7	64.3	83.7
UIS	1,231	127,449	223,636	446,509	515,973	103.53	181.67	362.72	419.15	1.01	0.95	1.25	1.22	24.7	43.3	86.5
UIUC	15,646	1,625,431	3,234,163	4,477,435	5,623,350	103.89	206.71	286.17	359.41	1.02	1.08	0.99	1.04	28.9	57.5	79.6
WIU	3,915	477,388	879,890	1,296,574	1,485,394	121.94	224.75	331.18	379.41	1.19	1.17	1.14	1.10	32.1	59.2	87.3
Total	69,932	7,142,925	13,386,538	20,251,789	24,084,861	Average 102.14	191.42	289.59	344.40							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

29 Chemistry

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,003	173,834	251,634	384,508	469,342	173.31	250.88	383.36	467.94	1.97	1.57	1.60	1.62	37.0	53.6	81.9
EIU	1,912	241,109	412,249	674,243	785,770	126.10	215.61	352.64	410.97	1.43	1.35	1.47	1.42	30.7	52.5	85.8
ISU	7,912	379,454	1,393,809	2,222,439	2,700,600	47.96	176.16	280.89	341.33	0.55	1.11	1.17	1.18	14.1	51.6	82.3
NEIU	1,903	129,141	215,225	417,254	493,880	67.86	113.10	219.26	259.53	0.77	0.71	0.91	0.90	26.1	43.6	84.5
NIU	6,092	642,014	1,189,141	2,039,443	2,323,290	105.39	195.20	334.77	381.37	1.20	1.23	1.39	1.32	27.6	51.2	87.8
SIUC	4,994	180,158	839,675	1,317,634	1,518,297	36.07	168.14	263.84	304.02	0.41	1.06	1.10	1.05	11.9	55.3	86.8
SIUE	11,095	336,862	1,476,737	2,264,536	2,644,337	30.36	133.10	204.10	238.34	0.35	0.84	0.85	0.82	12.7	55.8	85.6
UIC	22,688	2,123,278	3,119,285	4,456,700	5,323,125	93.59	137.49	196.43	234.62	1.06	0.86	0.82	0.81	39.9	58.6	83.7
UIS	1,304	117,896	206,553	430,932	497,973	90.41	158.40	330.47	381.88	1.03	0.99	1.38	1.32	23.7	41.5	86.5
UIUC	30,981	3,706,004	5,412,281	7,577,143	9,516,370	119.62	174.70	244.57	307.17	1.36	1.10	1.02	1.06	38.9	56.9	79.6
WIU	3,101	143,948	299,660	531,948	609,415	46.42	96.63	171.54	196.52	0.53	0.61	0.71	0.68	23.6	49.2	87.3
Total	92,985	8,173,698	14,816,249	22,316,780	26,882,399	Average	87.90	159.34	240.00	289.10						
Upper Division																
CSU	3,462	599,921	868,419	1,326,980	1,619,753	173.29	250.84	383.30	467.87	1.28	1.11	1.14	1.17	37.0	53.6	81.9
EIU	2,470	523,479	765,405	1,176,913	1,371,587	211.93	309.88	476.48	555.30	1.57	1.37	1.42	1.38	38.2	55.8	85.8
GSU	1,095	225,644	421,420	686,364	774,227	206.07	384.86	626.82	707.06	1.53	1.70	1.87	1.76	29.1	54.4	88.7
ISU	4,999	535,523	1,251,747	1,967,491	2,390,800	107.13	250.40	393.58	478.26	0.79	1.10	1.17	1.19	22.4	52.4	82.3
NEIU	3,447	470,463	825,967	1,336,244	1,581,636	136.48	239.62	387.65	458.84	1.01	1.06	1.16	1.14	29.7	52.2	84.5
NIU	6,084	559,976	1,070,571	1,872,793	2,133,446	92.04	175.96	307.82	350.67	0.68	0.78	0.92	0.87	26.2	50.2	87.8
SIUC	5,424	338,340	626,278	1,055,725	1,216,501	62.38	115.46	194.64	224.28	0.46	0.51	0.58	0.56	27.8	51.5	86.8
SIUE	5,650	370,637	832,263	1,256,267	1,466,964	65.60	147.30	222.35	259.64	0.49	0.65	0.66	0.65	25.3	56.7	85.6
UIC	15,241	2,339,788	3,681,635	4,907,692	5,861,794	153.52	241.56	322.01	384.61	1.14	1.06	0.96	0.96	39.9	62.8	83.7
UIS	1,425	146,280	259,986	518,408	599,058	102.65	182.45	363.80	420.39	0.76	0.80	1.09	1.05	24.4	43.4	86.5
UIUC	14,826	2,644,150	3,975,773	5,426,696	6,815,556	178.35	268.16	366.03	459.70	1.32	1.18	1.09	1.15	38.8	58.3	79.6
WIU	3,221	337,174	701,901	1,039,304	1,190,658	104.68	217.91	322.67	369.65	0.78	0.96	0.96	0.92	28.3	59.0	87.3
Total	67,344	9,091,375	15,281,365	22,570,877	27,021,980	Average	135.00	226.92	335.16	401.25						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

29 Chemistry

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	97	16,838	24,374	37,244	45,462	173.59	251.28	383.96	468.68	0.82	0.63	0.66	0.69	37.0	53.6	81.9
EIU	335	158,641	222,836	315,991	368,260	473.56	665.18	943.26	1,099.28	2.23	1.66	1.63	1.62	43.1	60.5	85.8
GSU	408	88,313	160,201	260,567	293,923	216.45	392.65	638.64	720.40	1.02	0.98	1.11	1.06	30.0	54.5	88.7
ISU	1,179	172,436	348,367	544,698	661,891	146.26	295.48	462.00	561.40	0.69	0.74	0.80	0.83	26.1	52.6	82.3
NEIU	577	140,200	230,881	346,949	410,664	242.98	400.14	601.30	711.72	1.15	1.00	1.04	1.05	34.1	56.2	84.5
NIU	232	35,020	60,517	99,011	112,791	150.95	260.85	426.77	486.17	0.71	0.65	0.74	0.72	31.0	53.7	87.8
SIUC	260	83,587	122,750	172,440	198,701	321.49	472.12	663.23	764.23	1.52	1.18	1.15	1.13	42.1	61.8	86.8
SIUE	827	184,396	497,574	666,515	778,301	222.97	601.66	805.94	941.11	1.05	1.50	1.40	1.39	23.7	63.9	85.6
UIC	656	83,222	139,193	187,985	224,531	126.86	212.18	286.56	342.27	0.60	0.53	0.50	0.50	37.1	62.0	83.7
UIS	67	8,524	14,245	27,177	31,405	127.22	212.61	405.63	468.73	0.60	0.53	0.70	0.69	27.1	45.4	86.5
UIUC	203	48,819	77,400	104,143	130,796	240.49	381.28	513.02	644.32	1.13	0.95	0.89	0.95	37.3	59.2	79.6
WIU	712	157,147	327,138	444,042	508,708	220.71	459.46	623.65	714.48	1.04	1.15	1.08	1.05	30.9	64.3	87.3
Total	5,553	1,177,143	2,225,476	3,206,762	3,765,433	Average 211.98	400.77	577.48	678.09							
Graduate II																
NIU	816	191,661	311,556	486,570	554,290	234.88	381.81	596.29	679.28	0.77	0.72	0.85	0.79	34.6	56.2	87.8
SIUC	738	156,037	229,147	332,753	383,428	211.43	310.50	450.88	519.55	0.69	0.59	0.64	0.60	40.7	59.8	86.8
UIC	4,556	924,618	2,222,310	2,820,512	3,368,846	202.95	487.78	619.08	739.43	0.66	0.92	0.88	0.86	27.4	66.0	83.7
UIUC	10,154	3,700,808	5,826,024	7,748,890	9,732,072	364.47	573.77	763.14	958.45	1.19	1.09	1.09	1.11	38.0	59.9	79.6
Total	16,264	4,973,124	8,589,037	11,388,725	14,038,636	Average 305.77	528.10	700.24	863.17							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

29 Chemistry

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	4,562	790,593	1,144,427	1,748,732	2,134,557	173.30	250.86	383.33	467.90	1.35	1.12	1.17	1.19	37.0	53.6	81.9
EIU	4,717	923,229	1,400,490	2,167,147	2,525,617	195.72	296.90	459.43	535.43	1.52	1.32	1.41	1.36	36.6	55.5	85.8
GSU	1,503	313,957	581,621	946,931	1,068,150	208.89	386.97	630.03	710.68	1.62	1.72	1.93	1.81	29.4	54.5	88.7
ISU	14,090	1,087,413	2,993,923	4,734,628	5,753,291	77.18	212.49	336.03	408.32	0.60	0.95	1.03	1.04	18.9	52.0	82.3
NEIU	5,927	739,804	1,272,073	2,100,447	2,486,180	124.82	214.62	354.39	419.47	0.97	0.96	1.09	1.07	29.8	51.2	84.5
NIU	13,224	1,428,671	2,631,785	4,497,817	5,123,817	108.04	199.02	340.13	387.46	0.84	0.89	1.04	0.98	27.9	51.4	87.8
SIUC	11,416	758,122	1,817,850	2,878,552	3,316,927	66.41	159.24	252.15	290.55	0.52	0.71	0.77	0.74	22.9	54.8	86.8
SIUE	17,572	891,895	2,806,574	4,187,318	4,889,602	50.76	159.72	238.29	278.26	0.39	0.71	0.73	0.71	18.2	57.4	85.6
UIC	43,141	5,470,906	9,162,423	12,372,889	14,778,296	126.81	212.38	286.80	342.56	0.99	0.95	0.88	0.87	37.0	62.0	83.7
UIS	2,796	272,700	480,784	976,517	1,128,436	97.53	171.95	349.26	403.59	0.76	0.77	1.07	1.03	24.2	42.6	86.5
UIUC	56,164	10,099,781	15,291,478	20,856,872	26,194,794	179.83	272.26	371.36	466.40	1.40	1.21	1.14	1.18	38.6	58.4	79.6
WIU	7,034	638,269	1,328,699	2,015,294	2,308,781	90.74	188.90	286.51	328.23	0.71	0.84	0.88	0.83	27.6	57.5	87.3
Total	182,146	23,415,340	40,912,127	59,483,144	71,708,448	Average 128.55	224.61	326.57	393.69							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

30 Geological Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	1,140	103,182	136,391	258,275	300,997	90.51	119.64	226.56	264.03	1.02	0.65	0.81	0.79	34.3	45.3	85.8
ISU	4,405	154,554	406,147	675,938	821,367	35.09	92.20	153.45	186.46	0.39	0.50	0.55	0.56	18.8	49.4	82.3
NEIU	1,450	140,404	198,744	364,182	431,061	96.83	137.06	251.16	297.28	1.09	0.75	0.90	0.89	32.6	46.1	84.5
NIU	2,087	306,358	523,050	860,775	980,577	146.79	250.62	412.45	469.85	1.65	1.37	1.48	1.41	31.2	53.3	87.8
SIUC	739	121,066	229,943	333,838	384,678	163.82	311.15	451.74	520.54	1.84	1.70	1.62	1.57	31.5	59.8	86.8
UIC	1,374	177,228	508,472	655,473	782,903	128.99	370.07	477.05	569.80	1.45	2.03	1.71	1.72	22.6	64.9	83.7
UIUC	3,526	326,295	725,984	1,005,308	1,262,598	92.54	205.89	285.11	358.08	1.04	1.13	1.02	1.08	25.8	57.5	79.6
WIU	1,391	104,634	214,782	338,754	388,087	75.22	154.41	243.53	279.00	0.85	0.85	0.87	0.84	27.0	55.3	87.3
Total	16,112	1,433,721	2,943,513	4,492,543	5,352,268	Average 88.98	182.69	278.83	332.19							
Upper Division																
EIU	2,581	368,378	464,118	788,800	919,276	142.73	179.82	305.62	356.17	1.06	0.71	0.81	0.79	40.1	50.5	85.8
ISU	2,545	198,052	413,565	662,096	804,547	77.82	162.50	260.16	316.13	0.58	0.64	0.69	0.70	24.6	51.4	82.3
NEIU	1,702	213,571	303,681	521,168	616,877	125.48	178.43	306.21	362.44	0.93	0.70	0.81	0.81	34.6	49.2	84.5
NIU	2,979	381,920	666,801	1,116,840	1,272,280	128.20	223.83	374.90	427.08	0.95	0.88	0.99	0.95	30.0	52.4	87.8
SIUC	1,754	339,483	565,123	817,788	942,329	193.55	322.19	466.24	537.25	1.44	1.26	1.23	1.20	36.0	60.0	86.8
UIC	1,322	321,678	850,924	1,067,069	1,274,517	243.33	643.66	807.16	964.08	1.80	2.52	2.13	2.15	25.2	66.8	83.7
UIUC	3,899	508,129	1,109,486	1,510,195	1,896,701	130.32	284.56	387.33	486.46	0.97	1.12	1.02	1.08	26.8	58.5	79.6
WIU	2,097	215,108	441,551	657,421	753,161	102.58	210.56	313.51	359.16	0.76	0.83	0.83	0.80	28.6	58.6	87.3
Total	18,879	2,546,319	4,815,249	7,141,377	8,479,688	Average 134.88	255.06	378.27	449.16							
Graduate I																
ISU	338	47,552	81,284	127,942	155,469	140.69	240.49	378.53	459.97	0.62	0.54	0.60	0.61	30.6	52.3	82.3
NEIU	23	2,879	3,886	6,753	7,993	125.17	168.96	293.61	347.52	0.55	0.38	0.47	0.46	36.0	48.6	84.5
NIU	566	119,004	193,615	305,982	348,568	210.25	342.08	540.60	615.84	0.92	0.76	0.86	0.82	34.1	55.5	87.8
SIUC	514	109,527	186,447	267,030	307,696	213.09	362.74	519.51	598.63	0.93	0.81	0.82	0.80	35.6	60.6	86.8
UIC	199	91,605	217,042	267,951	320,043	460.33	1,090.66	1,346.49	1,608.26	2.02	2.43	2.13	2.14	28.6	67.8	83.7
UIUC	376	92,240	228,725	303,817	381,573	245.32	608.31	808.02	1,014.82	1.08	1.36	1.28	1.35	24.2	59.9	79.6
WIU	20	1,412	2,898	4,633	5,308	70.60	144.90	231.65	265.40	0.31	0.32	0.37	0.35	26.6	54.6	87.3
Total	2,036	464,219	913,897	1,284,108	1,526,650	Average 228.01	448.87	630.70	749.83							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

30 Geological Sciences

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
NIU	62	18,877	29,626	45,313	51,620	304.47	477.84	730.85	832.58	0.89	0.61	0.72	0.67	36.6	57.4	87.8
SIUC	153	24,477	51,777	74,595	85,955	159.98	338.41	487.55	561.80	0.47	0.43	0.48	0.45	28.5	60.2	86.8
UIC	223	116,509	269,318	331,758	396,255	522.46	1,207.70	1,487.70	1,776.93	1.52	1.55	1.46	1.44	29.4	68.0	83.7
UIUC	436	139,898	329,695	436,074	547,679	320.87	756.18	1,000.17	1,256.14	0.94	0.97	0.98	1.02	25.5	60.2	79.6
Total	874	299,761	680,416	887,740	1,081,509	Average 342.98	778.51	1,015.72	1,237.42							
Total All Levels																
EIU	3,721	471,560	601,545	1,048,436	1,221,859	126.73	161.66	281.76	328.37	1.01	0.66	0.77	0.76	38.6	49.2	85.8
ISU	7,288	400,158	900,996	1,465,976	1,781,383	54.91	123.63	201.15	244.43	0.44	0.50	0.55	0.56	22.5	50.6	82.3
NEIU	3,175	356,854	506,311	892,103	1,055,931	112.39	159.47	280.98	332.58	0.90	0.65	0.77	0.77	33.8	47.9	84.5
NIU	5,694	826,159	1,413,092	2,328,910	2,653,045	145.09	248.17	409.01	465.94	1.16	1.01	1.12	1.07	31.1	53.3	87.8
SIUC	3,160	594,553	1,033,290	1,493,251	1,720,658	188.15	326.99	472.55	544.51	1.50	1.32	1.30	1.26	34.6	60.1	86.8
UIC	3,118	707,020	1,845,756	2,322,251	2,773,718	226.75	591.97	744.79	889.58	1.81	2.40	2.04	2.05	25.5	66.5	83.7
UIUC	8,237	1,066,562	2,393,890	3,255,394	4,088,551	129.48	290.63	395.22	496.36	1.03	1.18	1.08	1.14	26.1	58.6	79.6
WIU	3,508	321,154	659,231	1,000,808	1,146,556	91.55	187.92	285.29	326.84	0.73	0.76	0.78	0.75	28.0	57.5	87.3
Total	37,901	4,744,020	9,354,111	13,807,129	16,441,701	Average 125.17	246.80	364.29	433.81							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

31 Physics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	208	101,923	146,733	204,893	250,099	490.01	705.45	985.06	1,202.40	5.31	3.55	3.41	3.41	40.8	58.7	81.9
EIU	689	136,345	215,136	330,436	385,094	197.89	312.24	479.59	558.92	2.14	1.57	1.66	1.59	35.4	55.9	85.8
ISU	5,072	295,318	809,780	1,297,615	1,576,799	58.23	159.66	255.84	310.88	0.63	0.80	0.89	0.88	18.7	51.4	82.3
NEIU	1,551	107,316	188,954	358,095	423,857	69.19	121.83	230.88	273.28	0.75	0.61	0.80	0.78	25.3	44.6	84.5
NIU	2,809	245,933	400,885	733,785	835,912	87.55	142.71	261.23	297.58	0.95	0.72	0.90	0.84	29.4	48.0	87.8
SIUC	1,649	52,915	451,765	664,342	765,515	32.09	273.96	402.88	464.23	0.35	1.38	1.40	1.32	6.9	59.0	86.8
SIUE	2,688	140,063	379,322	576,313	672,970	52.11	141.12	214.40	250.36	0.56	0.71	0.74	0.71	20.8	56.4	85.6
UIC	3,996	563,474	974,643	1,298,033	1,550,383	141.01	243.90	324.83	387.98	1.53	1.23	1.12	1.10	36.3	62.9	83.7
UIUC	22,836	2,227,398	4,810,446	6,652,011	8,354,468	97.54	210.65	291.29	365.85	1.06	1.06	1.01	1.04	26.7	57.6	79.6
WIU	1,865	130,763	249,266	405,957	465,076	70.11	133.65	217.67	249.37	0.76	0.67	0.75	0.71	28.1	53.6	87.3
Total	43,363	4,001,448	8,626,930	12,521,480	15,280,173	Average	92.28	198.95	288.76	352.38						
Upper Division																
CSU	928	454,710	654,623	914,094	1,115,773	489.99	705.41	985.02	1,202.34	4.00	2.87	2.77	2.79	40.8	58.7	81.9
EIU	1,818	395,543	624,118	946,062	1,102,552	217.57	343.30	520.39	606.46	1.78	1.40	1.47	1.41	35.9	56.6	85.8
GSU	579	38,809	60,680	116,764	131,711	67.03	104.80	201.66	227.48	0.55	0.43	0.57	0.53	29.5	46.1	88.7
ISU	3,750	340,742	836,522	1,320,365	1,604,444	90.86	223.07	352.10	427.85	0.74	0.91	0.99	0.99	21.2	52.1	82.3
NEIU	3,252	298,870	521,804	918,017	1,086,605	91.90	160.46	282.29	334.13	0.75	0.65	0.79	0.78	27.5	48.0	84.5
NIU	5,180	396,086	656,495	1,237,166	1,409,354	76.46	126.74	238.84	272.08	0.62	0.52	0.67	0.63	28.1	46.6	87.8
SIUC	3,847	217,332	336,982	607,909	700,488	56.49	87.60	158.02	182.09	0.46	0.36	0.44	0.42	31.0	48.1	86.8
SIUE	3,874	259,715	562,588	851,019	993,749	67.04	145.22	219.67	256.52	0.55	0.59	0.62	0.60	26.1	56.6	85.6
UIC	7,487	1,347,537	2,331,804	3,042,167	3,633,593	179.98	311.45	406.33	485.32	1.47	1.27	1.14	1.13	37.1	64.2	83.7
UIUC	17,984	2,292,563	5,569,271	7,552,813	9,485,813	127.48	309.68	419.97	527.46	1.04	1.26	1.18	1.23	24.2	58.7	79.6
WIU	2,210	193,257	368,396	572,041	655,347	87.45	166.70	258.84	296.54	0.71	0.68	0.73	0.69	29.5	56.2	87.3
Total	50,909	6,235,164	12,523,283	18,078,417	21,919,429	Average	122.48	245.99	355.11	430.56						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

31 Physics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	30	14,683	21,138	29,517	36,029	489.43	704.60	983.90	1,200.97	2.22	1.73	1.75	1.82	40.8	58.7	81.9
EIU	74	30,594	48,273	68,552	79,892	413.43	652.34	926.38	1,079.62	1.88	1.61	1.65	1.63	38.3	60.4	85.8
GSU	71	4,847	7,575	14,521	16,380	68.27	106.69	204.52	230.70	0.31	0.26	0.36	0.35	29.6	46.2	88.7
ISU	31	3,336	7,101	11,198	13,607	107.61	229.06	361.23	438.94	0.49	0.56	0.64	0.66	24.5	52.2	82.3
NEIU	74	6,000	10,010	18,410	21,791	81.08	135.27	248.78	294.47	0.37	0.33	0.44	0.45	27.5	45.9	84.5
NIU	269	33,732	53,061	90,829	103,470	125.40	197.25	337.65	384.65	0.57	0.49	0.60	0.58	32.6	51.3	87.8
SIUC	332	93,071	138,406	196,097	225,961	280.33	416.89	590.65	680.61	1.27	1.03	1.05	1.03	41.2	61.3	86.8
SIUE	32	15,122	35,999	47,299	55,232	472.56	1,124.97	1,478.09	1,726.00	2.14	2.77	2.63	2.61	27.4	65.2	85.6
UIC	424	126,499	218,161	276,174	329,865	298.35	514.53	651.35	777.98	1.35	1.27	1.16	1.18	38.3	66.1	83.7
UIUC	275	50,637	148,356	197,608	248,182	184.13	539.48	718.57	902.48	0.84	1.33	1.28	1.37	20.4	59.8	79.6
WIU	792	151,414	288,634	400,154	458,428	191.18	364.44	505.24	578.82	0.87	0.90	0.90	0.88	33.0	63.0	87.3
Total	2,404	529,935	976,714	1,350,359	1,588,837	Average	220.44	406.29	561.71	660.91						
Graduate II																
NIU	680	124,284	190,356	308,396	351,318	182.77	279.94	453.52	516.64	0.65	0.38	0.47	0.43	35.4	54.2	87.8
SIUC	219	58,443	100,347	141,242	162,752	266.86	458.21	644.94	743.16	0.95	0.63	0.67	0.62	35.9	61.7	86.8
UIC	1,274	547,936	928,836	1,159,607	1,385,046	430.09	729.07	910.21	1,087.16	1.54	1.00	0.94	0.91	39.6	67.1	83.7
UIUC	5,841	1,511,327	4,630,342	6,119,417	7,685,566	258.74	792.73	1,047.67	1,315.80	0.92	1.09	1.09	1.10	19.7	60.2	79.6
Total	8,014	2,241,990	5,849,881	7,728,662	9,584,682	Average	279.76	729.96	964.40	1,195.99						
Total All Levels																
CSU	1,166	571,316	822,494	1,148,504	1,401,901	489.98	705.40	984.99	1,202.32	3.94	2.64	2.60	2.60	40.8	58.7	81.9
EIU	2,581	562,482	887,527	1,345,050	1,567,538	217.93	343.87	521.14	607.34	1.75	1.29	1.37	1.31	35.9	56.6	85.8
GSU	650	43,656	68,255	131,285	148,091	67.16	105.01	201.98	227.83	0.54	0.39	0.53	0.49	29.5	46.1	88.7
ISU	8,853	639,396	1,653,403	2,629,178	3,194,850	72.22	186.76	296.98	360.88	0.58	0.70	0.78	0.78	20.0	51.8	82.3
NEIU	4,877	412,186	720,768	1,294,522	1,532,253	84.52	147.79	265.43	314.18	0.68	0.55	0.70	0.68	26.9	47.0	84.5
NIU	8,938	800,035	1,300,797	2,370,176	2,700,054	89.51	145.54	265.18	302.09	0.72	0.54	0.70	0.65	29.6	48.2	87.8
SIUC	6,047	421,761	1,027,500	1,609,590	1,854,716	69.75	169.92	266.18	306.72	0.56	0.64	0.70	0.66	22.7	55.4	86.8
SIUE	6,594	414,900	977,909	1,474,631	1,721,951	62.92	148.30	223.63	261.14	0.51	0.55	0.59	0.57	24.1	56.8	85.6
UIC	13,181	2,585,446	4,453,444	5,775,981	6,898,887	196.15	337.87	438.21	523.40	1.58	1.26	1.16	1.13	37.5	64.6	83.7
UIUC	46,936	6,081,925	15,158,415	20,521,849	25,774,029	129.58	322.96	437.23	549.13	1.04	1.21	1.15	1.19	23.6	58.8	79.6
WIU	4,867	475,434	906,296	1,378,152	1,578,851	97.69	186.21	283.16	324.40	0.79	0.70	0.75	0.70	30.1	57.4	87.3
Total	104,690	13,008,537	27,976,808	39,678,918	48,373,121	Average	124.26	267.23	379.01	462.06						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

32 Physical Sciences and Science Technologies, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
Lower Division																
NIU	4	758	1,480	2,319	2,642	189.50	370.00	579.75	660.50	3.02	3.16	3.42	3.10	28.7	56.0	87.8
UIUC	8,172	511,675	955,604	1,385,303	1,739,846	62.61	116.94	169.52	212.90	1.00	1.00	1.00	1.00	29.4	54.9	79.6
Total	8,176	512,433	957,084	1,387,622	1,742,488	Average 62.68	117.06	169.72	213.12							
Upper Division																
GSU	477	39,126	61,177	113,174	127,661	82.03	128.25	237.26	267.63	0.97	0.81	1.04	0.94	30.6	47.9	88.7
NIU	311	51,495	104,360	165,290	188,295	165.58	335.56	531.48	605.45	1.95	2.11	2.32	2.13	27.3	55.4	87.8
UIUC	9,784	806,398	1,514,398	2,139,733	2,687,357	82.42	154.78	218.70	274.67	0.97	0.97	0.96	0.97	30.0	56.4	79.6
Total	10,572	897,019	1,679,935	2,418,197	3,003,313	Average 84.85	158.90	228.74	284.08							
Graduate I																
GSU	96	7,077	11,065	20,883	23,556	73.72	115.26	217.53	245.38	0.25	0.22	0.31	0.28	30.0	47.0	88.7
NIU	7	1,901	3,418	5,218	5,944	271.57	488.29	745.43	849.14	0.91	0.94	1.06	0.97	32.0	57.5	87.8
UIUC	729	239,744	419,188	557,511	700,196	328.87	575.02	764.76	960.49	1.10	1.10	1.09	1.10	34.2	59.9	79.6
Total	832	248,722	433,671	583,612	729,696	Average 298.94	521.24	701.46	877.04							
Graduate II																
UIUC	1,606	510,162	984,603	1,307,635	1,642,300	317.66	613.08	814.22	1,022.60	1.00	1.00	1.00	1.00	31.1	60.0	79.6
Total	1,606	510,162	984,603	1,307,635	1,642,300	Average 317.66	613.08	814.22	1,022.60							
Total All Levels																
GSU	573	46,203	72,242	134,057	151,217	80.63	126.08	233.96	263.90	0.79	0.66	0.87	0.79	30.6	47.8	88.7
NIU	322	54,154	109,258	172,827	196,881	168.18	339.31	536.73	611.43	1.64	1.77	2.00	1.82	27.5	55.5	87.8
UIUC	20,291	2,067,979	3,873,793	5,390,182	6,769,699	101.92	190.91	265.64	333.63	1.00	1.00	0.99	0.99	30.5	57.2	79.6
Total	21,186	2,168,336	4,055,293	5,697,066	7,117,797	Average 102.35	191.41	268.91	335.97							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

33 Psychology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,792	177,397	254,823	429,176	523,865	98.99	142.20	239.50	292.34	1.84	1.31	1.35	1.37	33.9	48.6	81.9
EIU	2,773	161,869	277,515	556,973	649,102	58.37	100.08	200.86	234.08	1.09	0.93	1.13	1.10	24.9	42.8	85.8
ISU	12,450	534,036	1,208,656	2,002,638	2,433,509	42.89	97.08	160.85	195.46	0.80	0.90	0.90	0.92	21.9	49.7	82.3
NEIU	2,280	132,807	244,904	482,669	571,308	58.25	107.41	211.70	250.57	1.08	0.99	1.19	1.18	23.2	42.9	84.5
NIU	6,611	537,364	1,210,279	2,100,845	2,393,238	81.28	183.07	317.78	362.01	1.51	1.69	1.79	1.70	22.5	50.6	87.8
SIUC	6,267	91,595	422,344	823,661	948,998	14.62	67.39	131.43	151.43	0.27	0.62	0.74	0.71	9.7	44.5	86.8
SIUE	6,619	190,349	498,468	859,647	1,003,824	28.76	75.31	129.88	151.66	0.54	0.70	0.73	0.71	19.0	49.7	85.6
UIC	10,687	906,525	1,096,552	1,649,537	1,970,222	84.83	102.61	154.35	184.36	1.58	0.95	0.87	0.87	46.0	55.7	83.7
UIS	1,042	60,593	111,748	270,470	312,547	58.15	107.24	259.57	299.95	1.08	0.99	1.46	1.41	19.4	35.8	86.5
UIUC	20,507	992,076	2,415,487	3,499,015	4,394,521	48.38	117.79	170.63	214.29	0.90	1.09	0.96	1.01	22.6	55.0	79.6
WIU	4,570	278,100	437,543	778,867	892,293	60.85	95.74	170.43	195.25	1.13	0.89	0.96	0.92	31.2	49.0	87.3
Total	75,598	4,062,711	8,178,319	13,453,498	16,093,427	Average	53.74	108.18	177.96	212.88						
Upper Division																
CSU	7,840	775,924	1,114,582	1,877,189	2,291,356	98.97	142.17	239.44	292.26	1.09	0.88	0.93	0.96	33.9	48.6	81.9
EIU	8,529	846,745	1,189,520	2,154,461	2,510,833	99.28	139.47	252.60	294.39	1.09	0.86	0.98	0.96	33.7	47.4	85.8
GSU	8,353	633,973	1,103,091	2,030,129	2,290,010	75.90	132.06	243.04	274.15	0.84	0.81	0.94	0.90	27.7	48.2	88.7
ISU	13,943	1,144,506	2,012,829	3,243,441	3,941,273	82.08	144.36	232.62	282.67	0.90	0.89	0.90	0.93	29.0	51.1	82.3
NEIU	6,784	643,824	1,298,204	2,194,133	2,597,070	94.90	191.36	323.43	382.82	1.04	1.18	1.26	1.25	24.8	50.0	84.5
NIU	15,339	1,430,925	2,921,836	5,033,790	5,734,388	93.29	190.48	328.17	373.84	1.03	1.17	1.28	1.22	25.0	51.0	87.8
SIUC	11,440	595,264	1,258,718	2,150,074	2,480,147	52.03	110.03	187.94	216.80	0.57	0.68	0.73	0.71	24.0	50.8	86.7
SIUE	9,312	521,379	1,134,572	1,765,946	2,062,125	55.99	121.84	189.64	221.45	0.62	0.75	0.74	0.73	25.3	55.0	85.6
UIC	19,422	2,930,917	3,502,675	4,819,499	5,756,455	150.91	180.35	248.15	296.39	1.66	1.11	0.96	0.97	50.9	60.8	83.7
UIS	3,268	257,759	481,805	1,030,291	1,190,575	78.87	147.43	315.27	364.31	0.87	0.91	1.23	1.19	21.6	40.5	86.5
UIUC	22,066	1,570,279	4,468,128	6,193,665	7,778,816	71.16	202.49	280.69	352.52	0.78	1.25	1.09	1.15	20.2	57.4	79.6
WIU	8,371	885,112	1,392,570	2,163,239	2,478,271	105.74	166.36	258.42	296.05	1.16	1.02	1.00	0.97	35.7	56.2	87.3
Total	134,667	12,236,607	21,878,530	34,655,857	41,111,319	Average	90.87	162.46	257.34	305.28						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

33 Psychology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	2,226	464,685	657,385	984,285	1,201,449	208.75	295.32	442.18	539.73	1.13	0.89	0.89	0.93	38.7	54.7	81.9
EIU	1,327	436,879	579,551	853,448	994,617	329.22	436.74	643.14	749.52	1.79	1.31	1.29	1.29	43.9	58.3	85.8
GSU	4,114	637,089	1,187,443	1,977,760	2,230,937	154.86	288.63	480.74	542.28	0.84	0.86	0.97	0.93	28.6	53.2	88.7
ISU	1,781	266,400	483,647	758,164	921,284	149.58	271.56	425.70	517.28	0.81	0.81	0.86	0.89	28.9	52.5	82.3
NEIU	434	75,585	176,741	265,064	313,741	174.16	407.24	610.75	722.91	0.94	1.22	1.23	1.24	24.1	56.3	84.5
NIU	2,214	406,745	691,736	1,104,943	1,258,728	183.71	312.44	499.07	568.53	1.00	0.94	1.00	0.98	32.3	55.0	87.8
SIUC	2,516	486,314	972,667	1,380,298	1,587,840	193.29	386.59	548.61	631.10	1.05	1.16	1.10	1.09	30.6	61.3	86.9
SIUE	1,607	294,854	700,331	952,797	1,112,597	183.48	435.80	592.90	692.34	1.00	1.31	1.19	1.19	26.5	62.9	85.6
UIC	2,587	466,036	863,318	1,120,670	1,338,538	180.15	333.71	433.19	517.41	0.98	1.00	0.87	0.89	34.8	64.5	83.7
UIS	1,865	274,569	524,945	934,445	1,079,818	147.22	281.47	501.04	578.99	0.80	0.84	1.01	1.00	25.4	48.6	86.5
UIUC	1,744	173,176	468,292	639,149	802,727	99.30	268.52	366.48	460.28	0.54	0.80	0.74	0.79	21.6	58.3	79.6
WIU	1,464	420,738	661,957	899,698	1,030,721	287.39	452.16	614.55	704.04	1.56	1.36	1.24	1.21	40.8	64.2	87.3
Total	23,879	4,403,070	7,968,013	11,870,721	13,872,997	Average	184.39	333.68	497.12	580.97						
Graduate II																
GSU	361	123,359	247,070	390,444	440,425	341.71	684.40	1,081.56	1,220.01	1.42	1.30	1.52	1.41	28.0	56.1	88.7
ISU	610	114,429	172,809	270,541	328,748	187.59	283.29	443.51	538.93	0.78	0.54	0.62	0.62	34.8	52.6	82.3
NIU	2,088	398,709	693,470	1,099,659	1,252,709	190.95	332.12	526.66	599.96	0.79	0.63	0.74	0.69	31.8	55.4	87.8
SIUC	1,860	305,014	640,271	921,398	1,061,932	163.99	344.23	495.38	570.93	0.68	0.65	0.70	0.66	28.7	60.3	86.8
SIUE	24	7,624	18,886	25,054	29,256	317.67	786.92	1,043.92	1,219.00	1.32	1.49	1.47	1.41	26.1	64.6	85.6
UIC	3,713	1,923,171	2,486,267	3,113,236	3,718,479	517.96	669.61	838.47	1,001.48	2.15	1.27	1.18	1.16	51.7	66.9	83.7
UIUC	7,445	1,008,561	4,246,341	5,648,614	7,094,270	135.47	570.36	758.71	952.89	0.56	1.08	1.07	1.10	14.2	59.9	79.6
Total	16,101	3,880,867	8,505,114	11,468,946	13,925,819	Average	241.03	528.24	712.31	864.90						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

33 Psychology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Dir	Instr Dept	Total Less Instr P.P.	Total Cost	Dir Sal	Subtot Dept College	Instr Less P.P.
Total All Levels																
CSU	11,858	1,418,006	2,026,790	3,290,650	4,016,670	119.58	170.92	277.50	338.73	1.22	0.92	0.97	1.00	35.3	50.5	81.9
EIU	12,629	1,445,493	2,046,586	3,564,882	4,154,552	114.46	162.05	282.28	328.97	1.17	0.87	0.99	0.97	34.8	49.3	85.8
GSU	12,828	1,394,421	2,537,604	4,398,333	4,961,372	108.70	197.82	342.87	386.76	1.11	1.06	1.20	1.14	28.1	51.1	88.7
ISU	28,784	2,059,371	3,877,941	6,274,784	7,624,814	71.55	134.73	218.00	264.90	0.73	0.72	0.76	0.78	27.0	50.9	82.3
NEIU	9,498	852,216	1,719,849	2,941,866	3,482,119	89.73	181.07	309.74	366.62	0.91	0.97	1.08	1.08	24.5	49.4	84.5
NIU	26,252	2,773,743	5,517,321	9,339,237	10,639,063	105.66	210.17	355.75	405.27	1.08	1.13	1.25	1.19	26.1	51.9	87.8
SIUC	22,083	1,478,187	3,294,000	5,275,431	6,078,917	66.94	149.16	238.89	275.28	0.68	0.80	0.84	0.81	24.3	54.2	86.8
SIUE	17,562	1,014,206	2,352,257	3,603,444	4,207,802	57.75	133.94	205.18	239.60	0.59	0.72	0.72	0.71	24.1	55.9	85.6
UIC	36,409	6,226,649	7,948,812	10,702,942	12,783,694	171.02	218.32	293.96	351.11	1.74	1.17	1.03	1.03	48.7	62.2	83.7
UIS	6,175	592,921	1,118,498	2,235,206	2,582,940	96.02	181.13	361.98	418.29	0.98	0.97	1.27	1.23	23.0	43.3	86.5
UIUC	51,762	3,744,092	11,598,248	15,980,443	20,070,334	72.33	224.07	308.73	387.74	0.74	1.21	1.08	1.14	18.7	57.8	79.6
WIU	14,405	1,583,950	2,492,070	3,841,804	4,401,285	109.96	173.00	266.70	305.54	1.12	0.93	0.93	0.90	36.0	56.6	87.3
Total	250,245	24,583,255	46,529,976	71,449,022	85,003,562	Average	98.24	185.94	285.52	339.68						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

34 Protective Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	707	85,438	124,179	200,604	244,864	120.85	175.64	283.74	346.34	2.40	1.83	1.71	1.77	34.9	50.7	81.9
ISU	4,693	223,283	439,262	730,090	887,170	47.58	93.60	155.57	189.04	0.95	0.98	0.94	0.97	25.2	49.5	82.3
NEIU	1,230	119,440	202,602	354,196	419,241	97.11	164.72	287.96	340.85	1.93	1.72	1.73	1.74	28.5	48.3	84.5
SIUC	1,502	51,609	223,334	358,151	412,836	34.36	148.69	238.45	274.86	0.68	1.55	1.44	1.40	12.5	54.1	86.8
SIUE	2,133	50,901	163,337	280,496	327,540	23.86	76.58	131.50	153.56	0.47	0.80	0.79	0.78	15.5	49.9	85.6
UIC	4,452	180,340	319,298	521,259	622,597	40.51	71.72	117.08	139.85	0.81	0.75	0.71	0.71	29.0	51.3	83.7
UIS	525	65,509	111,858	213,272	246,451	124.78	213.06	406.23	469.43	2.48	2.22	2.45	2.40	26.6	45.4	86.5
WIU	5,402	261,626	396,168	769,850	881,964	48.43	73.34	142.51	163.27	0.96	0.76	0.86	0.83	29.7	44.9	87.3
Total	20,644	1,038,146	1,980,038	3,427,918	4,042,663	Average	50.29	95.91	166.05	195.83						
Upper Division																
CSU	4,639	560,760	815,035	1,316,643	1,607,136	120.88	175.69	283.82	346.44	1.73	1.40	1.34	1.39	34.9	50.7	81.9
GSU	6,404	353,545	673,880	1,295,591	1,461,442	55.21	105.23	202.31	228.21	0.79	0.84	0.95	0.92	24.2	46.1	88.7
ISU	8,094	475,114	1,010,824	1,643,561	1,997,176	58.70	124.89	203.06	246.75	0.84	1.00	0.96	0.99	23.8	50.6	82.3
NEIU	5,706	636,100	1,138,486	1,907,461	2,257,753	111.48	199.52	334.29	395.68	1.60	1.59	1.58	1.59	28.2	50.4	84.5
SIUC	7,267	397,024	1,026,379	1,694,908	1,969,804	54.63	141.24	233.23	271.06	0.78	1.13	1.10	1.09	20.2	52.1	86.0
SIUE	4,429	191,554	488,024	773,642	903,395	43.25	110.19	174.68	203.97	0.62	0.88	0.82	0.82	21.2	54.0	85.6
UIC	10,108	543,593	894,801	1,388,426	1,658,349	53.78	88.52	137.36	164.06	0.77	0.71	0.65	0.66	32.8	54.0	83.7
UIS	2,916	293,321	488,595	1,000,654	1,156,327	100.59	167.56	343.16	396.55	1.44	1.34	1.62	1.60	25.4	42.3	86.5
WIU	18,928	1,329,745	2,033,469	3,501,607	4,011,546	70.25	107.43	185.00	211.94	1.01	0.86	0.87	0.85	33.1	50.7	87.3
Total	68,491	4,780,756	8,569,493	14,522,493	17,022,928	Average	69.80	125.12	212.04	248.54						
Graduate I																
CSU	507	61,300	89,096	143,930	175,685	120.91	175.73	283.89	346.52	0.91	0.78	0.82	0.87	34.9	50.7	81.9
GSU	1,567	144,110	275,374	484,741	546,793	91.97	175.73	309.34	348.94	0.69	0.78	0.89	0.87	26.4	50.4	88.7
ISU	281	35,232	55,928	88,685	107,766	125.38	199.03	315.60	383.51	0.94	0.89	0.91	0.96	32.7	51.9	82.3
NEIU	24	2,793	5,512	8,985	10,635	116.38	229.67	374.38	443.13	0.88	1.02	1.08	1.11	26.3	51.8	84.5
SIUC	773	65,650	130,861	205,690	237,296	84.93	169.29	266.09	306.98	0.64	0.75	0.77	0.77	27.7	55.1	86.7
UIC	477	86,597	144,030	188,352	224,969	181.55	301.95	394.87	471.63	1.37	1.34	1.14	1.18	38.5	64.0	83.7
UIS	61	3,490	5,643	14,587	16,856	57.21	92.51	239.13	276.33	0.43	0.41	0.69	0.69	20.7	33.5	86.5
WIU	781	195,450	297,434	410,553	470,342	250.26	380.84	525.68	602.23	1.88	1.70	1.52	1.50	41.6	63.2	87.3
Total	4,471	594,622	1,003,878	1,545,523	1,790,342	Average	133.00	224.53	345.68	400.43						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

34 Protective Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
CSU	3	354	514	831	1,014	118.00	171.33	277.00	338.00	0.63	0.52	0.62	0.64	34.9	50.7	82.0
GSU	69	6,914	11,509	20,407	23,019	100.20	166.80	295.75	333.61	0.53	0.50	0.67	0.63	30.0	50.0	88.7
SIUC	120	18,565	55,857	78,526	90,485	154.71	465.48	654.38	754.04	0.82	1.40	1.47	1.43	20.5	61.7	86.8
UIC	707	142,835	230,595	299,823	358,111	202.03	326.16	424.08	506.52	1.08	0.98	0.95	0.96	39.9	64.4	83.7
Total	899	168,668	298,475	399,587	472,629	Average 187.62	332.01	444.48	525.73							
Total All Levels																
CSU	5,856	707,852	1,028,824	1,662,008	2,028,699	120.88	175.69	283.81	346.43	1.74	1.40	1.35	1.40	34.9	50.7	81.9
GSU	8,040	504,569	960,763	1,800,739	2,031,254	62.76	119.50	223.97	252.64	0.90	0.95	1.06	1.02	24.8	47.3	88.7
ISU	13,068	733,629	1,506,014	2,462,336	2,992,112	56.14	115.24	188.42	228.96	0.81	0.92	0.90	0.93	24.5	50.3	82.3
NEIU	6,960	758,333	1,346,600	2,270,642	2,687,629	108.96	193.48	326.24	386.15	1.56	1.54	1.55	1.56	28.2	50.1	84.5
SIUC	9,662	532,848	1,436,431	2,337,275	2,710,421	55.15	148.67	241.90	280.52	0.79	1.19	1.15	1.14	19.7	53.0	86.2
SIUE	6,562	242,455	651,361	1,054,138	1,230,935	36.95	99.26	160.64	187.59	0.53	0.79	0.76	0.76	19.7	52.9	85.6
UIC	15,744	953,365	1,588,724	2,397,860	2,864,026	60.55	100.91	152.30	181.91	0.87	0.80	0.72	0.74	33.3	55.5	83.7
UIS	3,502	362,320	606,096	1,228,513	1,419,634	103.46	173.07	350.80	405.38	1.49	1.38	1.67	1.64	25.5	42.7	86.5
WIU	25,111	1,786,821	2,727,071	4,682,010	5,363,852	71.16	108.60	186.45	213.61	1.02	0.87	0.89	0.87	33.3	50.8	87.3
Total	94,505	6,582,192	11,851,884	19,895,521	23,328,562	Average 69.65	125.41	210.52	246.85							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

35 Public Administration and Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
ISU	372	24,319	57,794	92,746	112,700	65.37	155.36	249.32	302.96	0.82	0.83	0.87	0.87	21.6	51.3	82.3
NEIU	627	45,909	74,248	141,917	167,979	73.22	118.42	226.34	267.91	0.92	0.63	0.79	0.77	27.3	44.2	84.5
NIU	48	6,722	10,938	18,267	20,809	140.04	227.88	380.56	433.52	1.76	1.22	1.32	1.25	32.3	52.6	87.8
SIUC	273	6,642	13,238	29,111	33,544	24.33	48.49	106.63	122.87	0.31	0.26	0.37	0.35	19.8	39.5	86.8
SIUE	263	17,360	61,101	87,198	101,823	66.01	232.32	331.55	387.16	0.83	1.24	1.15	1.11	17.0	60.0	85.6
UIS	144	12,829	24,619	50,095	57,889	89.09	170.97	347.88	402.01	1.12	0.91	1.21	1.16	22.2	42.5	86.5
UIUC	1,045	105,464	302,783	411,804	517,197	100.92	289.74	394.07	494.93	1.27	1.55	1.37	1.43	20.4	58.5	79.6
WIU	624	51,431	91,646	146,101	167,378	82.42	146.87	234.14	268.23	1.03	0.78	0.81	0.77	30.7	54.8	87.3
Total	3,396	270,676	636,367	977,239	1,179,319	Average	79.70	187.39	287.76	347.27						
Upper Division																
GSU	2,928	357,335	645,232	1,104,148	1,245,492	122.04	220.37	377.10	425.37	1.33	1.21	1.27	1.21	28.7	51.8	88.7
ISU	2,936	337,444	775,168	1,216,251	1,477,929	114.93	264.02	414.25	503.38	1.25	1.45	1.39	1.44	22.8	52.4	82.3
NEIU	7,185	685,109	1,121,518	1,986,537	2,351,351	95.35	156.09	276.48	327.26	1.04	0.86	0.93	0.93	29.1	47.7	84.5
NIU	767	93,808	155,176	264,422	301,224	122.31	202.32	344.75	392.73	1.33	1.11	1.16	1.12	31.1	51.5	87.8
SIUC	4,727	270,809	536,218	905,793	1,042,980	57.29	113.44	191.62	220.64	0.62	0.62	0.64	0.63	26.0	51.4	86.8
SIUE	2,943	197,615	508,705	750,948	876,894	67.15	172.85	255.16	297.96	0.73	0.95	0.86	0.85	22.5	58.0	85.6
UIS	1,868	163,128	333,680	669,689	773,874	87.33	178.63	358.51	414.28	0.95	0.98	1.21	1.18	21.1	43.1	86.5
UIUC	2,935	347,768	822,108	1,119,833	1,406,433	118.49	280.10	381.54	479.19	1.29	1.54	1.28	1.37	24.7	58.5	79.6
WIU	3,096	250,961	447,189	715,524	819,726	81.06	144.44	231.11	264.77	0.88	0.79	0.78	0.76	30.6	54.6	87.3
Total	29,385	2,703,977	5,344,994	8,733,145	10,295,903	Average	92.02	181.90	297.20	350.38						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

35 Public Administration and Services

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Subtot Instr	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College
Graduate I																
CSU	2,382	458,023	667,073	1,005,097	1,226,853	192.29	280.05	421.96	515.05	1.52	1.08	1.10	1.13	37.3	54.4	81.9
GSU	4,948	796,111	1,328,816	2,227,877	2,513,072	160.90	268.56	450.26	507.90	1.27	1.04	1.17	1.11	31.7	52.9	88.7
ISU	1,048	214,855	423,499	656,971	798,319	205.01	404.10	626.88	761.75	1.62	1.56	1.63	1.67	26.9	53.0	82.3
NEIU	48	2,255	3,308	7,703	9,118	46.98	68.92	160.48	189.96	0.37	0.27	0.42	0.42	24.7	36.3	84.5
NIU	1,557	312,304	490,638	782,901	891,864	200.58	315.12	502.83	572.81	1.59	1.22	1.31	1.25	35.0	55.0	87.8
SIUC	4,262	464,691	955,698	1,445,610	1,669,226	109.03	224.24	339.19	391.65	0.86	0.87	0.88	0.86	27.8	57.3	86.6
SIUE	4,536	515,962	1,157,377	1,636,932	1,911,473	113.75	255.15	360.88	421.40	0.90	0.99	0.94	0.92	27.0	60.5	85.6
UIC	12,202	1,424,738	2,915,212	3,890,123	4,646,400	116.76	238.91	318.81	380.79	0.92	0.92	0.83	0.83	30.7	62.7	83.7
UIS	5,146	577,808	1,154,897	2,171,504	2,509,328	112.28	224.43	421.98	487.63	0.89	0.87	1.10	1.07	23.0	46.0	86.5
UIUC	8,913	932,878	2,571,377	3,497,904	4,393,127	104.66	288.50	392.45	492.89	0.83	1.11	1.02	1.08	21.2	58.5	79.6
WIU	3	66	117	298	341	22.00	39.00	99.33	113.67	0.17	0.15	0.26	0.25	19.4	34.3	87.4
Total	45,045	5,699,691	11,668,012	17,322,920	20,569,121	Average 126.53	259.03	384.57	456.63							
Graduate II																
ISU	3	456	838	1,311	1,593	152.00	279.33	437.00	531.00	0.93	0.71	0.79	0.79	28.6	52.6	82.3
NIU	78	16,878	26,356	41,710	47,515	216.38	337.90	534.74	609.17	1.32	0.86	0.96	0.91	35.5	55.5	87.8
SIUC	98	13,203	37,665	55,533	64,885	134.72	384.34	566.66	662.09	0.82	0.97	1.02	0.99	20.3	58.0	85.6
SIUE	8	956	1,548	2,254	2,632	119.50	193.50	281.75	329.00	0.73	0.49	0.51	0.49	36.3	58.8	85.6
UIC	612	80,962	191,131	249,307	297,775	132.29	312.31	407.36	486.56	0.81	0.79	0.73	0.73	27.2	64.2	83.7
UIS	310	39,583	80,121	145,434	168,060	127.69	258.45	469.14	542.13	0.78	0.66	0.85	0.81	23.6	47.7	86.5
UIUC	417	97,217	264,040	350,428	440,113	233.13	633.19	840.35	1,055.43	1.43	1.61	1.52	1.58	22.1	60.0	79.6
Total	1,526	249,255	601,699	845,977	1,022,573	Average 163.34	394.30	554.38	670.10							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

35 Public Administration and Services

Level and Campus	Accumulative Cost					Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost			
	Credit Hours	Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Instruction			Subtot Instr Total				Subtot Instr			
				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.	
Total All Levels																	
CSU	2,382	458,023	667,073	1,005,097	1,226,853	192.29	280.05	421.96	515.05	1.71	1.22	1.20	1.24	37.3	54.4	81.9	
GSU	7,876	1,153,446	1,974,048	3,332,025	3,758,564	146.45	250.64	423.06	477.22	1.30	1.09	1.20	1.15	30.7	52.5	88.7	
ISU	4,359	577,074	1,257,299	1,967,279	2,390,541	132.39	288.44	451.31	548.42	1.18	1.25	1.28	1.32	24.1	52.6	82.3	
NEIU	7,860	733,273	1,199,074	2,136,157	2,528,448	93.29	152.55	271.78	321.69	0.83	0.66	0.77	0.77	29.0	47.4	84.5	
NIU	2,450	429,712	683,108	1,107,300	1,261,412	175.39	278.82	451.96	514.86	1.56	1.21	1.29	1.24	34.1	54.2	87.8	
SIUC	9,360	755,345	1,542,819	2,436,047	2,810,635	80.70	164.83	260.26	300.28	0.72	0.72	0.74	0.72	26.9	54.9	86.7	
SIUE	7,750	731,893	1,728,731	2,477,332	2,892,822	94.44	223.06	319.66	373.27	0.84	0.97	0.91	0.90	25.3	59.8	85.6	
UIC	12,814	1,505,700	3,106,343	4,139,430	4,944,175	117.50	242.42	323.04	385.84	1.04	1.05	0.92	0.93	30.5	62.8	83.7	
UIS	7,468	793,348	1,593,317	3,036,722	3,509,151	106.23	213.35	406.63	469.89	0.94	0.93	1.16	1.13	22.6	45.4	86.5	
UIUC	13,310	1,483,327	3,960,308	5,379,969	6,756,870	111.44	297.54	404.21	507.65	0.99	1.29	1.15	1.22	22.0	58.6	79.6	
WIU	3,723	302,458	538,952	861,923	987,445	81.24	144.76	231.51	265.23	0.72	0.63	0.66	0.64	30.6	54.6	87.3	
Total	79,352	8,923,599	18,251,072	27,879,281	33,066,916	Average 112.46	230.00	351.34	416.71								

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

36 Anthropology and Sociology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,628	177,989	257,068	423,731	517,220	109.33	157.90	260.28	317.70	1.84	1.43	1.41	1.45	34.4	49.7	81.9
EIU	4,817	273,311	371,171	821,824	957,763	56.74	77.05	170.61	198.83	0.95	0.70	0.93	0.91	28.5	38.8	85.8
ISU	8,291	320,371	720,629	1,205,734	1,465,149	38.64	86.92	145.43	176.72	0.65	0.79	0.79	0.81	21.9	49.2	82.3
NEIU	3,431	237,915	415,138	788,354	933,130	69.34	121.00	229.77	271.97	1.17	1.09	1.25	1.24	25.5	44.5	84.5
NIU	6,067	416,526	886,725	1,614,114	1,838,765	68.65	146.16	266.05	303.08	1.15	1.32	1.44	1.38	22.7	48.2	87.8
SIUC	5,175	244,325	649,154	1,075,090	1,238,815	47.21	125.44	207.75	239.38	0.79	1.13	1.13	1.09	19.7	52.4	86.8
SIUE	4,622	174,575	379,858	641,107	748,631	37.77	82.18	138.71	161.97	0.64	0.74	0.75	0.74	23.3	50.7	85.6
UIC	9,749	672,607	953,838	1,448,691	1,730,330	68.99	97.84	148.60	177.49	1.16	0.89	0.81	0.81	38.9	55.1	83.7
UIS	543	45,195	78,876	169,556	195,934	83.23	145.26	312.26	360.84	1.40	1.31	1.69	1.65	23.1	40.3	86.5
UIUC	12,752	809,974	1,694,775	2,426,264	3,047,220	63.52	132.90	190.27	238.96	1.07	1.20	1.03	1.09	26.6	55.6	79.6
WIU	6,378	399,151	606,011	1,081,231	1,238,690	62.58	95.02	169.53	194.21	1.05	0.86	0.92	0.89	32.2	48.9	87.3
Total	63,453	3,771,939	7,013,243	11,695,696	13,911,647	Average	59.44	110.53	184.32	219.24						
Upper Division																
CSU	4,347	483,986	699,361	1,148,539	1,401,943	111.34	160.88	264.21	322.51	1.28	1.04	1.08	1.11	34.5	49.9	81.9
EIU	7,166	553,580	712,282	1,432,929	1,669,951	77.25	99.40	199.96	233.04	0.89	0.65	0.82	0.80	33.1	42.7	85.8
GSU	456	65,039	148,909	245,466	276,889	142.63	326.55	538.30	607.21	1.64	2.12	2.20	2.09	23.5	53.8	88.7
ISU	12,049	903,670	1,622,190	2,624,927	3,189,685	75.00	134.63	217.85	264.73	0.86	0.87	0.89	0.91	28.3	50.9	82.3
NEIU	5,603	527,943	988,491	1,700,747	2,013,078	94.23	176.42	303.54	359.29	1.08	1.15	1.24	1.24	26.2	49.1	84.5
NIU	11,208	676,896	1,505,404	2,795,900	3,185,030	60.39	134.32	249.46	284.17	0.69	0.87	1.02	0.98	21.3	47.3	87.8
SIUC	6,199	601,877	1,122,966	1,741,566	2,006,788	97.09	181.15	280.94	323.73	1.11	1.18	1.15	1.12	30.0	56.0	86.8
SIUE	7,853	499,414	932,542	1,458,090	1,702,637	63.60	118.75	185.67	216.81	0.73	0.77	0.76	0.75	29.3	54.8	85.6
UIC	13,550	1,521,232	2,301,561	3,190,904	3,811,246	112.27	169.86	235.49	281.27	1.29	1.10	0.96	0.97	39.9	60.4	83.7
UIS	946	105,726	210,551	396,758	458,482	111.76	222.57	419.41	484.65	1.28	1.45	1.72	1.67	23.1	45.9	86.5
UIUC	13,050	1,169,905	2,461,683	3,428,043	4,305,386	89.65	188.63	262.69	329.91	1.03	1.22	1.07	1.14	27.2	57.2	79.6
WIU	6,192	620,878	942,648	1,491,194	1,708,357	100.27	152.24	240.83	275.90	1.15	0.99	0.99	0.95	36.3	55.2	87.3
Total	88,619	7,730,146	13,648,588	21,655,063	25,729,472	Average	87.23	154.01	244.36	290.34						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

36 Anthropology and Sociology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	87	9,164	13,221	21,967	26,814	105.33	151.97	252.49	308.21	0.60	0.45	0.52	0.54	34.2	49.3	81.9
EIU	18	2,069	9,723	14,022	16,342	114.94	540.17	779.00	907.89	0.65	1.61	1.62	1.60	12.7	59.5	85.8
GSU	180	16,868	29,000	51,684	58,300	93.71	161.11	287.13	323.89	0.53	0.48	0.60	0.57	28.9	49.7	88.7
ISU	775	100,125	155,294	246,180	299,146	129.19	200.38	317.65	385.99	0.73	0.60	0.66	0.68	33.5	51.9	82.3
NEIU	45	5,302	14,811	22,805	26,993	117.82	329.13	506.78	599.84	0.67	0.98	1.05	1.06	19.6	54.9	84.5
NIU	903	75,501	150,476	266,164	303,208	83.61	166.64	294.76	335.78	0.47	0.50	0.61	0.59	24.9	49.6	87.8
SIUC	467	111,433	243,879	340,470	392,320	238.61	522.22	729.06	840.09	1.35	1.56	1.51	1.48	28.4	62.2	86.8
SIUE	342	79,780	186,833	251,312	293,461	233.27	546.30	734.83	858.07	1.32	1.63	1.53	1.51	27.2	63.7	85.6
UIC	464	122,915	205,076	261,608	312,467	264.90	441.97	563.81	673.42	1.50	1.32	1.17	1.19	39.3	65.6	83.7
UIS	47	4,494	8,280	16,690	19,286	95.62	176.17	355.11	410.34	0.54	0.53	0.74	0.72	23.3	42.9	86.5
UIUC	335	65,345	157,168	210,113	263,888	195.06	469.16	627.20	787.73	1.11	1.40	1.30	1.39	24.8	59.6	79.6
WIU	418	127,368	193,377	262,332	300,535	304.71	462.62	627.59	718.98	1.73	1.38	1.30	1.27	42.4	64.3	87.3
Total	4,081	720,364	1,367,138	1,965,347	2,312,760	Average 176.52	335.00	481.58	566.71							
Graduate II																
ISU	9	1,345	2,008	3,170	3,852	149.44	223.11	352.22	428.00	0.53	0.41	0.49	0.49	34.9	52.1	82.3
NIU	15	1,471	2,813	4,860	5,536	98.07	187.53	324.00	369.07	0.35	0.34	0.45	0.42	26.6	50.8	87.8
SIUC	788	79,869	205,927	304,392	350,748	101.36	261.33	386.28	445.11	0.36	0.48	0.54	0.51	22.8	58.7	86.8
UIC	2,122	874,539	1,285,996	1,616,444	1,930,696	412.13	606.03	761.75	909.85	1.46	1.11	1.06	1.04	45.3	66.6	83.7
UIUC	2,397	550,892	1,422,719	1,890,833	2,374,756	229.83	593.54	788.83	990.72	0.81	1.08	1.10	1.13	23.2	59.9	79.6
Total	5,331	1,508,116	2,919,463	3,819,699	4,665,588	Average 282.90	547.64	716.51	875.18							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

36 Anthropology and Sociology

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	6,062	671,139	969,650	1,594,237	1,945,977	110.71	159.96	262.99	321.01	1.30	1.04	1.09	1.11	34.5	49.8	81.9
EIU	12,001	828,960	1,093,176	2,268,775	2,644,056	69.07	91.09	189.05	220.32	0.81	0.59	0.78	0.76	31.4	41.3	85.8
GSU	636	81,907	177,909	297,150	335,189	128.78	279.73	467.22	527.03	1.51	1.81	1.93	1.83	24.4	53.1	88.7
ISU	21,124	1,325,511	2,500,121	4,080,011	4,957,832	62.75	118.35	193.15	234.70	0.74	0.77	0.80	0.81	26.7	50.4	82.3
NEIU	9,079	771,160	1,418,440	2,511,906	2,973,201	84.94	156.23	276.67	327.48	1.00	1.01	1.14	1.13	25.9	47.7	84.5
NIU	18,193	1,170,394	2,545,418	4,681,038	5,332,539	64.33	139.91	257.30	293.11	0.76	0.91	1.06	1.02	21.9	47.7	87.8
SIUC	12,629	1,037,504	2,221,926	3,461,518	3,988,671	82.15	175.94	274.09	315.83	0.97	1.14	1.13	1.09	26.0	55.7	86.8
SIUE	12,817	753,769	1,499,233	2,350,509	2,744,729	58.81	116.97	183.39	214.15	0.69	0.76	0.76	0.74	27.5	54.6	85.6
UIC	25,885	3,191,293	4,746,471	6,517,647	7,784,739	123.29	183.37	251.79	300.74	1.45	1.19	1.04	1.04	41.0	61.0	83.7
UIS	1,536	155,415	297,707	583,004	673,702	101.18	193.82	379.56	438.61	1.19	1.25	1.57	1.52	23.1	44.2	86.5
UIUC	28,534	2,596,116	5,736,345	7,955,253	9,991,250	90.98	201.04	278.80	350.15	1.07	1.30	1.15	1.21	26.0	57.4	79.6
WIU	12,988	1,147,397	1,742,036	2,834,757	3,247,582	88.34	134.13	218.26	250.04	1.04	0.87	0.90	0.87	35.3	53.6	87.3
Total	161,484	13,730,565	24,948,432	39,135,805	46,619,467	Average	85.03	154.49	242.35	288.69						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

37 Economics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	504	99,844	143,158	215,333	262,842	198.10	284.04	427.25	521.51	3.17	2.25	2.18	2.22	38.0	54.5	81.9
EIU	1,659	265,202	400,772	641,612	747,742	159.86	241.57	386.75	450.72	2.56	1.92	1.97	1.91	35.5	53.6	85.8
ISU	6,395	170,508	664,126	1,094,379	1,329,836	26.66	103.85	171.13	207.95	0.43	0.82	0.87	0.88	12.8	49.9	82.3
NEIU	1,500	120,438	195,340	363,089	429,768	80.29	130.23	242.06	286.51	1.28	1.03	1.23	1.22	28.0	45.5	84.5
NIU	2,988	287,086	938,936	1,498,755	1,707,350	96.08	314.24	501.59	571.40	1.54	2.49	2.55	2.43	16.8	55.0	87.8
SIUC	1,644	105,424	376,370	565,021	651,068	64.13	228.94	343.69	396.03	1.02	1.82	1.75	1.68	16.2	57.8	86.8
SIUE	5,579	211,702	538,401	876,464	1,023,462	37.95	96.50	157.10	183.45	0.61	0.77	0.80	0.78	20.7	52.6	85.6
UIC	5,455	405,500	817,105	1,152,529	1,376,592	74.34	149.79	211.28	252.35	1.19	1.19	1.08	1.07	29.5	59.4	83.7
UIS	659	51,010	94,853	204,567	236,392	77.41	143.93	310.42	358.71	1.24	1.14	1.58	1.52	21.6	40.1	86.5
UIUC	24,376	1,418,597	2,209,174	3,298,895	4,143,185	58.20	90.63	135.33	169.97	0.93	0.72	0.69	0.72	34.2	53.3	79.6
WIU	2,483	195,664	335,349	544,821	624,163	78.80	135.06	219.42	251.37	1.26	1.07	1.12	1.07	31.3	53.7	87.3
Total	53,242	3,330,975	6,713,584	10,455,465	12,532,400	Average	62.56	126.10	196.38	235.39						
Upper Division																
CSU	663	131,329	188,300	283,235	345,726	198.08	284.01	427.20	521.46	2.05	1.46	1.46	1.50	38.0	54.5	81.9
EIU	2,310	462,270	620,314	975,200	1,136,509	200.12	268.53	422.16	492.00	2.08	1.38	1.44	1.41	40.7	54.6	85.8
GSU	828	142,468	222,758	373,410	421,211	172.06	269.03	450.98	508.71	1.78	1.39	1.54	1.46	33.8	52.9	88.7
ISU	5,113	331,204	807,988	1,295,447	1,574,165	64.78	158.03	253.36	307.88	0.67	0.81	0.86	0.88	21.0	51.3	82.3
NEIU	2,787	259,486	443,707	782,113	925,743	93.11	159.21	280.63	332.16	0.97	0.82	0.96	0.95	28.0	47.9	84.5
NIU	5,442	456,651	1,614,645	2,595,934	2,957,233	83.91	296.70	477.02	543.41	0.87	1.53	1.63	1.56	15.4	54.6	87.8
SIUC	3,012	233,711	676,598	1,018,164	1,173,220	77.59	224.63	338.04	389.52	0.80	1.16	1.15	1.12	19.9	57.7	86.8
SIUE	2,996	205,346	480,608	716,617	836,806	68.54	160.42	239.19	279.31	0.71	0.83	0.82	0.80	24.5	57.4	85.6
UIC	6,960	730,737	1,476,950	1,994,643	2,382,420	104.99	212.21	286.59	342.30	1.09	1.09	0.98	0.98	30.7	62.0	83.7
UIS	790	65,276	112,493	243,549	281,438	82.63	142.40	308.29	356.25	0.86	0.73	1.05	1.02	23.2	40.0	86.5
UIUC	15,480	1,364,416	2,301,684	3,262,823	4,097,881	88.14	148.69	210.78	264.72	0.91	0.77	0.72	0.76	33.3	56.2	79.6
WIU	3,560	432,919	741,975	1,106,572	1,267,722	121.61	208.42	310.83	356.10	1.26	1.07	1.06	1.02	34.1	58.5	87.3
Total	49,941	4,815,813	9,688,020	14,647,707	17,400,074	Average	96.43	193.99	293.30	348.41						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

37 Economics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	6	1,185	1,699	2,556	3,120	197.50	283.17	426.00	520.00	0.85	0.69	0.76	0.76	38.0	54.5	81.9
EIU	281	134,446	190,595	269,888	314,531	478.46	678.27	960.46	1,119.33	2.06	1.66	1.71	1.64	42.7	60.6	85.8
GSU	210	52,513	82,108	133,586	150,687	250.06	390.99	636.12	717.56	1.08	0.96	1.13	1.05	34.8	54.5	88.7
ISU	737	108,135	209,585	328,076	398,662	146.72	284.38	445.15	540.93	0.63	0.70	0.79	0.79	27.1	52.6	82.3
NEIU	63	5,376	9,014	16,328	19,326	85.33	143.08	259.17	306.76	0.37	0.35	0.46	0.45	27.8	46.6	84.5
NIU	104	14,312	38,905	60,889	69,363	137.62	374.09	585.47	666.95	0.59	0.92	1.04	0.98	20.6	56.1	87.8
SIUC	185	29,201	104,997	145,877	168,093	157.84	567.55	788.52	908.61	0.68	1.39	1.40	1.33	17.4	62.5	86.8
SIUE	453	75,969	208,424	282,722	330,139	167.70	460.10	624.11	728.78	0.72	1.13	1.11	1.07	23.0	63.1	85.6
UIC	1,616	134,799	281,192	388,641	464,196	83.42	174.00	240.50	287.25	0.36	0.43	0.43	0.42	29.0	60.6	83.7
UIS	225	10,262	16,827	48,282	55,793	45.61	74.79	214.59	247.97	0.20	0.18	0.38	0.36	18.4	30.2	86.5
UIUC	4,187	1,215,526	2,007,349	2,681,966	3,368,365	290.31	479.42	640.55	804.48	1.25	1.17	1.14	1.18	36.1	59.6	79.6
WIU	952	309,438	530,345	709,523	812,851	325.04	557.09	745.30	853.84	1.40	1.36	1.33	1.25	38.1	65.2	87.3
Total	9,019	2,091,162	3,681,040	5,068,334	6,155,126	Average 231.86	408.14	561.96	682.46							
Graduate II																
NIU	512	102,037	237,043	363,536	414,133	199.29	462.97	710.03	808.85	0.69	0.68	0.77	0.72	24.6	57.2	87.8
SIUC	646	96,268	308,441	432,935	498,867	149.02	477.46	670.18	772.24	0.51	0.70	0.73	0.68	19.3	61.8	86.8
SIUE	6	1,065	2,242	3,078	3,594	177.50	373.67	513.00	599.00	0.61	0.55	0.56	0.53	29.6	62.4	85.6
UIC	1,400	139,841	293,726	397,165	474,378	99.89	209.80	283.69	338.84	0.34	0.31	0.31	0.30	29.5	61.9	83.7
UIUC	2,751	1,205,713	2,791,512	3,675,703	4,616,430	438.28	1,014.73	1,336.13	1,678.09	1.51	1.48	1.46	1.48	26.1	60.5	79.6
Total	5,315	1,544,924	3,632,964	4,872,417	6,007,402	Average 290.67	683.53	916.73	1,130.27							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

37 Economics

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	1,173	232,358	333,157	501,124	611,688	198.09	284.02	427.22	521.47	1.98	1.41	1.43	1.46	38.0	54.5	81.9
EIU	4,250	861,918	1,211,681	1,886,700	2,198,782	202.80	285.10	443.93	517.36	2.02	1.41	1.49	1.44	39.2	55.1	85.8
GSU	1,038	194,981	304,866	506,996	571,898	187.84	293.71	488.44	550.96	1.87	1.46	1.64	1.54	34.1	53.3	88.7
ISU	12,245	609,847	1,681,699	2,717,902	3,302,663	49.80	137.34	221.96	269.72	0.50	0.68	0.74	0.75	18.5	50.9	82.3
NEIU	4,350	385,300	648,061	1,161,530	1,374,837	88.57	148.98	267.02	316.05	0.88	0.74	0.90	0.88	28.0	47.1	84.5
NIU	9,046	860,086	2,829,529	4,519,114	5,148,079	95.08	312.79	499.57	569.10	0.95	1.55	1.68	1.59	16.7	55.0	87.8
SIUC	5,487	464,604	1,466,406	2,161,997	2,491,248	84.67	267.25	394.02	454.03	0.84	1.32	1.32	1.27	18.6	58.9	86.8
SIUE	9,034	494,082	1,229,675	1,878,881	2,194,001	54.69	136.12	207.98	242.86	0.55	0.67	0.70	0.68	22.5	56.0	85.6
UIC	15,431	1,410,877	2,868,973	3,932,978	4,697,586	91.43	185.92	254.88	304.43	0.91	0.92	0.85	0.85	30.0	61.1	83.7
UIS	1,674	126,548	224,173	496,398	573,623	75.60	133.91	296.53	342.67	0.75	0.66	0.99	0.96	22.1	39.1	86.5
UIUC	46,794	5,204,252	9,309,719	12,919,387	16,225,861	111.22	198.95	276.09	346.75	1.11	0.99	0.93	0.97	32.1	57.4	79.6
WIU	6,995	938,021	1,607,669	2,360,916	2,704,736	134.10	229.83	337.51	386.67	1.34	1.14	1.13	1.08	34.7	59.4	87.3
Total	117,517	11,782,874	23,715,608	35,043,923	42,095,002	Average 100.27	201.81	298.20	358.20							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

38 Geography

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	342	68,817	99,126	148,743	181,560	201.22	289.84	434.92	530.88	3.29	2.45	2.19	2.26	37.9	54.6	81.9
EIU	2,625	153,661	191,352	433,509	505,216	58.54	72.90	165.15	192.46	0.96	0.62	0.83	0.82	30.4	37.9	85.8
ISU	2,452	97,156	241,699	399,966	486,019	39.62	98.57	163.12	198.21	0.65	0.83	0.82	0.84	20.0	49.7	82.3
NEIU	957	47,080	75,199	165,865	196,325	49.20	78.58	173.32	205.15	0.80	0.66	0.87	0.87	24.0	38.3	84.5
NIU	2,212	108,552	161,013	361,081	411,336	49.07	72.79	163.24	185.96	0.80	0.61	0.82	0.79	26.4	39.1	87.8
SIUC	2,009	81,883	252,593	418,066	481,733	40.76	125.73	208.10	239.79	0.67	1.06	1.05	1.02	17.0	52.4	86.8
SIUE	3,548	140,757	434,848	676,139	789,539	39.67	122.56	190.57	222.53	0.65	1.03	0.96	0.95	17.8	55.1	85.6
UIUC	2,642	286,958	471,205	658,711	827,296	108.61	178.35	249.32	313.13	1.78	1.50	1.25	1.33	34.7	57.0	79.6
WIU	3,054	229,096	424,389	684,964	784,715	75.02	138.96	224.28	256.95	1.23	1.17	1.13	1.09	29.2	54.1	87.3
Total	19,841	1,213,960	2,351,424	3,947,044	4,663,739	Average	61.18	118.51	198.93	235.06						
Upper Division																
CSU	912	183,511	264,337	396,648	484,161	201.22	289.84	434.92	530.88	2.33	1.85	1.71	1.77	37.9	54.6	81.9
EIU	3,193	387,934	483,087	856,181	997,803	121.50	151.30	268.14	312.50	1.41	0.97	1.06	1.04	38.9	48.4	85.8
GSU	360	37,649	106,570	177,107	199,779	104.58	296.03	491.96	554.94	1.21	1.89	1.94	1.85	18.8	53.3	88.7
ISU	3,243	261,863	534,091	854,462	1,038,301	80.75	164.69	263.48	320.17	0.93	1.05	1.04	1.07	25.2	51.4	82.3
NEIU	1,797	173,001	289,459	508,770	602,202	96.27	161.08	283.12	335.12	1.11	1.03	1.12	1.12	28.7	48.1	84.5
NIU	4,604	197,324	293,893	693,757	790,314	42.86	63.83	150.69	171.66	0.50	0.41	0.59	0.57	25.0	37.2	87.8
SIUC	3,325	216,261	472,715	763,723	880,030	65.04	142.17	229.69	264.67	0.75	0.91	0.91	0.88	24.6	53.7	86.8
SIUE	4,636	234,134	636,939	971,775	1,134,758	50.50	137.39	209.61	244.77	0.58	0.88	0.83	0.82	20.6	56.1	85.6
UIUC	2,359	375,602	647,675	883,050	1,109,050	159.22	274.55	374.33	470.14	1.84	1.75	1.48	1.57	33.9	58.4	79.6
WIU	3,083	310,838	575,811	875,132	1,002,577	100.82	186.77	283.86	325.20	1.17	1.19	1.12	1.09	31.0	57.4	87.3
Total	27,512	2,378,117	4,304,577	6,980,605	8,238,975	Average	86.44	156.46	253.73	299.47						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

38 Geography

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	363	73,047	105,219	157,885	192,720	201.23	289.86	434.94	530.91	0.92	0.69	0.74	0.76	37.9	54.6	81.9
EIU	127	43,654	54,361	80,228	93,498	343.73	428.04	631.72	736.20	1.57	1.02	1.07	1.05	46.7	58.1	85.8
GSU	57	5,863	15,131	25,397	28,648	102.86	265.46	445.56	502.60	0.47	0.64	0.75	0.72	20.5	52.8	88.7
ISU	96	14,720	24,792	38,927	47,302	153.33	258.25	405.49	492.73	0.70	0.62	0.69	0.70	31.1	52.4	82.3
NEIU	354	51,861	92,928	148,014	175,196	146.50	262.51	418.12	494.90	0.67	0.63	0.71	0.70	29.6	53.0	84.5
NIU	466	32,754	48,166	96,033	109,399	70.29	103.36	206.08	234.76	0.32	0.25	0.35	0.33	29.9	44.0	87.8
SIUC	371	58,014	119,735	173,216	199,595	156.37	322.74	466.89	537.99	0.72	0.77	0.79	0.77	29.1	60.0	86.8
SIUE	487	68,155	229,692	311,167	363,355	139.95	471.65	638.95	746.11	0.64	1.13	1.08	1.06	18.8	63.2	85.6
UIUC	319	169,754	307,234	404,833	508,442	532.14	963.12	1,269.07	1,593.86	2.43	2.31	2.15	2.27	33.4	60.4	79.6
WIU	302	125,199	231,925	304,436	348,771	414.57	767.96	1,008.07	1,154.87	1.90	1.84	1.70	1.64	35.9	66.5	87.3
Total	2,942	643,021	1,229,183	1,740,136	2,066,926	Average 218.57	417.81	591.48	702.56							
Graduate II																
NIU	159	8,773	12,972	27,914	31,799	55.18	81.58	175.56	199.99	0.13	0.11	0.17	0.16	27.6	40.8	87.8
SIUC	244	40,984	78,370	113,423	130,696	167.97	321.19	464.85	535.64	0.40	0.43	0.46	0.43	31.4	60.0	86.8
UIUC	615	378,663	669,740	881,084	1,106,581	615.71	1,089.01	1,432.66	1,799.32	1.46	1.46	1.43	1.44	34.2	60.5	79.6
Total	1,018	428,420	761,082	1,022,421	1,269,076	Average 420.84	747.62	1,004.34	1,246.64							
Total All Levels																
CSU	1,617	325,375	468,682	703,276	858,441	201.22	289.85	434.93	530.88	2.21	1.72	1.63	1.68	37.9	54.6	81.9
EIU	5,945	585,249	728,800	1,369,918	1,596,517	98.44	122.59	230.43	268.55	1.08	0.73	0.86	0.85	36.7	45.6	85.8
GSU	417	43,512	121,701	202,504	228,427	104.35	291.85	485.62	547.79	1.15	1.73	1.82	1.73	19.0	53.3	88.7
ISU	5,791	373,739	800,582	1,293,355	1,571,622	64.54	138.25	223.34	271.39	0.71	0.82	0.84	0.86	23.8	50.9	82.3
NEIU	3,108	271,942	457,586	822,649	973,723	87.50	147.23	264.69	313.30	0.96	0.87	0.99	0.99	27.9	47.0	84.5
NIU	7,441	347,403	516,044	1,178,785	1,342,848	46.69	69.35	158.42	180.47	0.51	0.41	0.59	0.57	25.9	38.4	87.8
SIUC	5,949	397,142	923,413	1,468,428	1,692,054	66.76	155.22	246.84	284.43	0.73	0.92	0.93	0.90	23.5	54.6	86.8
SIUE	8,671	443,046	1,301,479	1,959,081	2,287,652	51.10	150.10	225.93	263.83	0.56	0.89	0.85	0.83	19.4	56.9	85.6
UIUC	5,935	1,210,977	2,095,854	2,827,678	3,551,369	204.04	353.13	476.44	598.38	2.25	2.10	1.79	1.89	34.1	59.0	79.6
WIU	6,439	665,133	1,232,125	1,864,532	2,136,063	103.30	191.35	289.57	331.74	1.14	1.14	1.09	1.05	31.1	57.7	87.3
Total	51,313	4,663,518	8,646,266	13,690,206	16,238,716	Average 90.88	168.50	266.80	316.46							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

39 History

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	514	104,027	153,489	229,520	280,159	202.39	298.62	446.54	545.06	2.15	1.66	1.62	1.66	37.1	54.8	81.9
EIU	2,158	352,125	483,307	784,662	914,454	163.17	223.96	363.61	423.75	1.73	1.24	1.32	1.29	38.5	52.9	85.8
ISU	9,847	538,898	1,171,540	1,911,171	2,322,363	54.73	118.97	194.09	235.84	0.58	0.66	0.71	0.72	23.2	50.4	82.3
NEIU	2,793	228,242	382,380	700,903	829,619	81.72	136.91	250.95	297.04	0.87	0.76	0.91	0.90	27.5	46.1	84.5
NIU	3,552	399,135	735,508	1,248,210	1,421,934	112.37	207.07	351.41	400.32	1.19	1.15	1.28	1.22	28.1	51.7	87.8
SIUC	3,312	144,716	406,756	676,569	779,604	43.69	122.81	204.28	235.39	0.46	0.68	0.74	0.72	18.6	52.2	86.8
SIUE	4,188	205,286	525,895	814,297	950,868	49.02	125.57	194.44	227.05	0.52	0.70	0.71	0.69	21.6	55.3	85.6
UIC	4,984	842,116	1,143,270	1,531,675	1,829,447	168.96	229.39	307.32	367.06	1.79	1.27	1.12	1.12	46.0	62.5	83.7
UIS	492	67,175	134,236	240,626	278,061	136.53	272.84	489.08	565.16	1.45	1.51	1.78	1.72	24.2	48.3	86.5
UIUC	6,928	769,754	1,847,398	2,522,273	3,167,801	111.11	266.66	364.07	457.25	1.18	1.48	1.32	1.39	24.3	58.3	79.6
WIU	2,217	211,955	407,380	620,977	711,410	95.60	183.75	280.10	320.89	1.01	1.02	1.02	0.98	29.8	57.3	87.3
Total	40,985	3,863,429	7,391,159	11,280,883	13,485,720	Average	94.26	180.34	275.24	329.04						
Upper Division																
CSU	1,175	249,969	367,600	546,817	667,462	212.74	312.85	465.38	568.05	1.66	1.36	1.34	1.37	37.5	55.1	81.9
EIU	3,549	847,771	1,173,622	1,788,065	2,083,831	238.88	330.69	503.82	587.16	1.87	1.44	1.45	1.42	40.7	56.3	85.8
GSU	312	44,381	94,215	156,307	176,316	142.25	301.97	500.98	565.12	1.11	1.31	1.44	1.37	25.2	53.4	88.7
ISU	6,992	674,075	1,199,658	1,915,321	2,327,405	96.41	171.58	273.93	332.87	0.75	0.74	0.79	0.81	29.0	51.5	82.3
NEIU	4,132	416,842	715,122	1,235,799	1,462,745	100.88	173.07	299.08	354.00	0.79	0.75	0.86	0.86	28.5	48.9	84.5
NIU	5,946	583,535	1,109,298	1,918,614	2,185,645	98.14	186.56	322.67	367.58	0.77	0.81	0.93	0.89	26.7	50.8	87.8
SIUC	5,034	448,775	911,632	1,413,776	1,629,080	89.15	181.09	280.85	323.62	0.70	0.79	0.81	0.78	27.5	56.0	86.8
SIUE	4,243	266,409	535,928	829,006	968,044	62.79	126.31	195.38	228.15	0.49	0.55	0.56	0.55	27.5	55.4	85.6
UIC	6,085	1,198,098	1,532,796	2,035,293	2,430,973	196.89	251.90	334.48	399.50	1.54	1.09	0.96	0.97	49.3	63.1	83.7
UIS	1,604	253,957	570,480	968,600	1,119,287	158.33	355.66	603.87	697.81	1.24	1.54	1.74	1.69	22.7	51.0	86.5
UIUC	7,558	960,584	2,462,467	3,332,580	4,185,491	127.09	325.81	440.93	553.78	0.99	1.41	1.27	1.34	23.0	58.8	79.6
WIU	2,299	313,342	602,248	867,988	994,393	136.29	261.96	377.55	432.53	1.07	1.14	1.09	1.05	31.5	60.6	87.3
Total	48,929	6,257,738	11,275,066	17,008,166	20,230,672	Average	127.89	230.44	347.61	413.47						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

39 History

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	291	70,045	102,230	150,238	183,385	240.70	351.31	516.28	630.19	1.07	0.92	0.92	0.96	38.2	55.7	81.9
EIU	765	312,301	386,205	560,449	653,154	408.24	504.84	732.61	853.80	1.82	1.32	1.31	1.30	47.8	59.1	85.8
GSU	36	4,613	9,879	16,531	18,647	128.14	274.42	459.19	517.97	0.57	0.72	0.82	0.79	24.7	53.0	88.7
ISU	659	82,983	130,283	206,651	251,112	125.92	197.70	313.58	381.05	0.56	0.52	0.56	0.58	33.0	51.9	82.3
NEIU	321	58,618	113,437	173,043	204,821	182.61	353.39	539.07	638.07	0.81	0.92	0.96	0.97	28.6	55.4	84.5
NIU	453	72,909	125,515	203,631	231,972	160.95	277.08	449.52	512.08	0.72	0.72	0.80	0.78	31.4	54.1	87.8
SIUC	287	42,437	117,166	166,247	191,565	147.86	408.24	579.26	667.47	0.66	1.06	1.03	1.02	22.2	61.2	86.8
SIUE	664	94,661	226,055	312,363	364,752	142.56	340.44	470.43	549.33	0.64	0.89	0.84	0.84	26.0	62.0	85.6
UIC	441	135,374	158,474	204,680	244,472	306.97	359.35	464.13	554.36	1.37	0.94	0.83	0.84	55.4	64.8	83.7
UIS	580	137,753	294,108	471,964	545,388	237.51	507.08	813.73	940.32	1.06	1.32	1.45	1.43	25.3	53.9	86.5
UIUC	207	30,775	93,810	125,535	157,663	148.67	453.19	606.45	761.66	0.66	1.18	1.08	1.16	19.5	59.5	79.6
WIU	511	126,846	243,800	329,918	377,964	248.23	477.10	645.63	739.66	1.11	1.24	1.15	1.13	33.6	64.5	87.3
Total	5,215	1,169,315	2,000,962	2,921,250	3,424,895	Average	224.22	383.69	560.16	656.74						
Graduate II																
CSU	3	597	883	1,324	1,616	199.00	294.33	441.33	538.67	0.89	0.48	0.54	0.54	36.9	54.6	81.9
NIU	286	68,078	111,016	173,087	197,177	238.03	388.17	605.20	689.43	1.07	0.63	0.74	0.69	34.5	56.3	87.8
SIUC	296	19,355	85,744	125,353	144,443	65.39	289.68	423.49	487.98	0.29	0.47	0.52	0.49	13.4	59.4	86.8
SIUE	13	3,026	7,698	10,319	12,050	232.77	592.15	793.77	926.92	1.04	0.96	0.97	0.93	25.1	63.9	85.6
UIC	1,077	444,786	594,356	750,021	895,832	412.99	551.86	696.40	831.78	1.85	0.90	0.85	0.83	49.7	66.3	83.7
UIUC	1,929	269,376	1,417,477	1,875,799	2,355,874	139.65	734.82	972.42	1,221.29	0.63	1.19	1.19	1.22	11.4	60.2	79.6
Total	3,604	805,218	2,217,174	2,935,903	3,606,992	Average	223.42	615.20	814.62	1,000.83						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

39 History

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	1,983	424,638	624,202	927,899	1,132,622	214.14	314.78	467.93	571.17	1.75	1.36	1.35	1.38	37.5	55.1	81.9
EIU	6,472	1,512,197	2,043,134	3,133,176	3,651,439	233.65	315.69	484.11	564.19	1.91	1.36	1.40	1.37	41.4	56.0	85.8
GSU	348	48,994	104,094	172,838	194,963	140.79	299.12	496.66	560.24	1.15	1.29	1.44	1.36	25.1	53.4	88.7
ISU	17,498	1,295,956	2,501,481	4,033,143	4,900,880	74.06	142.96	230.49	280.08	0.60	0.62	0.67	0.68	26.4	51.0	82.3
NEIU	7,246	703,702	1,210,939	2,109,745	2,497,185	97.12	167.12	291.16	344.63	0.79	0.72	0.84	0.84	28.2	48.5	84.5
NIU	10,237	1,123,657	2,081,337	3,543,542	4,036,728	109.76	203.32	346.15	394.33	0.90	0.88	1.00	0.96	27.8	51.6	87.8
SIUC	8,929	655,283	1,521,298	2,381,945	2,744,692	73.39	170.38	266.77	307.39	0.60	0.74	0.77	0.74	23.9	55.4	86.8
SIUE	9,108	569,382	1,295,576	1,965,985	2,295,714	62.51	142.25	215.85	252.05	0.51	0.61	0.62	0.61	24.8	56.4	85.6
UIC	12,587	2,620,374	3,428,896	4,521,669	5,400,724	208.18	272.42	359.23	429.07	1.70	1.18	1.04	1.04	48.5	63.5	83.7
UIS	2,676	458,885	998,824	1,681,190	1,942,736	171.48	373.25	628.25	725.99	1.40	1.61	1.82	1.76	23.6	51.4	86.5
UIUC	16,622	2,030,489	5,821,152	7,856,187	9,866,829	122.16	350.21	472.64	593.60	1.00	1.51	1.37	1.44	20.6	59.0	79.6
WIU	5,027	652,143	1,253,428	1,818,883	2,083,767	129.73	249.34	361.82	414.52	1.06	1.08	1.05	1.00	31.3	60.2	87.3
Total	98,733	12,095,700	22,884,361	34,146,202	40,748,279	Average 122.51	231.78	345.84	412.71							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

40 Political Science

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	369	69,974	103,999	156,576	191,122	189.63	281.84	424.33	517.95	2.81	1.82	1.78	1.81	36.6	54.4	81.9
EIU	1,680	155,302	300,602	511,471	596,074	92.44	178.93	304.45	354.81	1.37	1.16	1.27	1.24	26.1	50.4	85.8
ISU	10,087	281,534	768,869	1,303,193	1,583,577	27.91	76.22	129.20	156.99	0.41	0.49	0.54	0.55	17.8	48.6	82.3
NEIU	1,464	119,028	225,655	400,962	474,596	81.30	154.14	273.88	324.18	1.20	1.00	1.15	1.13	25.1	47.5	84.5
NIU	1,856	188,599	398,562	672,177	765,730	101.62	214.74	362.16	412.57	1.50	1.39	1.52	1.44	24.6	52.0	87.8
SIUC	1,049	50,858	153,394	246,567	284,117	48.48	146.23	235.05	270.85	0.72	0.95	0.98	0.95	17.9	54.0	86.8
SIUE	2,843	128,886	321,679	507,411	592,512	45.33	113.15	178.48	208.41	0.67	0.73	0.75	0.73	21.8	54.3	85.6
UIC	2,019	248,204	468,080	626,442	748,228	122.93	231.84	310.27	370.59	1.82	1.50	1.30	1.29	33.2	62.6	83.7
UIS	564	60,951	160,056	284,397	328,641	108.07	283.79	504.25	582.70	1.60	1.84	2.11	2.03	18.5	48.7	86.5
UIUC	5,460	494,976	1,325,030	1,817,703	2,282,910	90.65	242.68	332.91	418.12	1.34	1.57	1.39	1.46	21.7	58.0	79.6
WIU	1,970	185,495	313,699	491,614	563,208	94.16	159.24	249.55	285.89	1.39	1.03	1.04	1.00	32.9	55.7	87.3
Total	29,361	1,983,807	4,539,625	7,018,513	8,410,715	Average	67.57	154.61	239.04	286.46						
Upper Division																
CSU	1,339	253,913	377,377	568,162	693,516	189.63	281.83	424.32	517.94	1.78	1.32	1.30	1.33	36.6	54.4	81.9
EIU	2,632	455,432	640,632	1,024,233	1,193,652	173.04	243.40	389.15	453.52	1.63	1.14	1.19	1.17	38.2	53.7	85.8
GSU	324	45,599	88,709	148,460	167,465	140.74	273.79	458.21	516.87	1.32	1.28	1.40	1.33	27.2	53.0	88.7
ISU	8,001	663,956	1,074,766	1,739,365	2,113,592	82.98	134.33	217.39	264.17	0.78	0.63	0.67	0.68	31.4	50.9	82.3
NEIU	2,756	307,391	576,089	956,175	1,131,770	111.54	209.03	346.94	410.66	1.05	0.98	1.06	1.06	27.2	50.9	84.5
NIU	7,335	650,963	1,439,105	2,465,846	2,809,040	88.75	196.20	336.18	382.96	0.83	0.92	1.03	0.99	23.2	51.2	87.8
SIUC	3,441	353,321	762,051	1,150,476	1,326,438	102.68	221.46	334.34	385.48	0.96	1.04	1.02	0.99	26.6	57.5	86.7
SIUE	2,905	192,211	432,728	652,102	761,471	66.17	148.96	224.48	262.12	0.62	0.70	0.69	0.68	25.2	56.8	85.6
UIC	3,727	502,367	897,054	1,196,202	1,428,755	134.79	240.69	320.96	383.35	1.27	1.13	0.98	0.99	35.2	62.8	83.7
UIS	1,372	177,728	394,669	699,197	807,972	129.54	287.66	509.62	588.90	1.22	1.35	1.56	1.52	22.0	48.8	86.5
UIUC	8,195	829,150	2,323,483	3,163,170	3,972,724	101.18	283.52	385.99	484.77	0.95	1.33	1.18	1.25	20.9	58.5	79.6
WIU	2,676	327,048	553,084	826,003	946,294	122.22	206.68	308.67	353.62	1.15	0.97	0.95	0.91	34.6	58.4	87.3
Total	44,703	4,759,079	9,559,747	14,589,391	17,352,689	Average	106.46	213.85	326.36	388.18						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

40 Political Science

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	9	1,693	2,516	3,789	4,625	188.11	279.56	421.00	513.89	1.02	0.82	0.80	0.85	36.6	54.4	81.9
EIU	372	174,516	243,503	345,709	402,894	469.13	654.58	929.33	1,083.05	2.55	1.93	1.78	1.78	43.3	60.4	85.8
GSU	924	136,168	254,284	425,356	479,807	147.37	275.20	460.34	519.27	0.80	0.81	0.88	0.85	28.4	53.0	88.7
ISU	587	93,212	136,495	215,108	261,389	158.79	232.53	366.45	445.30	0.86	0.68	0.70	0.73	35.7	52.2	82.3
NEIU	576	95,617	206,245	314,092	371,773	166.00	358.06	545.30	645.44	0.90	1.05	1.04	1.06	25.7	55.5	84.5
NIU	364	52,978	101,208	164,117	186,959	145.54	278.04	450.87	513.62	0.79	0.82	0.86	0.85	28.3	54.1	87.8
SIUC	212	73,601	124,996	166,185	188,029	347.17	589.60	783.89	886.93	1.88	1.74	1.50	1.46	39.1	66.5	88.4
SIUE	39	14,350	40,464	53,266	62,200	367.95	1,037.54	1,365.79	1,594.87	2.00	3.05	2.61	2.63	23.1	65.1	85.6
UIC	244	48,188	81,405	105,673	126,217	197.49	333.63	433.09	517.28	1.07	0.98	0.83	0.85	38.2	64.5	83.7
UIS	1,034	140,805	339,880	585,766	676,895	136.18	328.70	566.50	654.64	0.74	0.97	1.08	1.08	20.8	50.2	86.5
UIUC	90	10,283	33,154	44,662	56,092	114.26	368.38	496.24	623.24	0.62	1.08	0.95	1.03	18.3	59.1	79.6
WIU	594	88,373	149,452	216,598	248,141	148.78	251.60	364.64	417.75	0.81	0.74	0.70	0.69	35.6	60.2	87.3
Total	5,045	929,784	1,713,602	2,640,321	3,065,021	Average	184.30	339.66	523.35	607.54						
Graduate II																
ISU	3	354	535	851	1,034	118.00	178.33	283.67	344.67	0.50	0.26	0.31	0.31	34.2	51.7	82.3
NIU	636	142,164	248,314	386,923	440,775	223.53	390.43	608.37	693.04	0.95	0.57	0.66	0.62	32.3	56.3	87.8
SIUC	321	77,655	171,650	237,453	272,720	241.92	534.74	739.73	849.60	1.03	0.78	0.81	0.76	28.5	62.9	87.1
UIC	770	201,890	505,145	633,006	756,068	262.19	656.03	822.09	981.91	1.12	0.96	0.90	0.88	26.7	66.8	83.7
UIS	12	3,188	15,235	22,447	25,939	265.67	1,269.58	1,870.58	2,161.58	1.13	1.85	2.04	1.94	12.3	58.7	86.5
UIUC	1,298	289,277	1,141,353	1,505,911	1,891,321	222.86	879.32	1,160.18	1,457.10	0.95	1.28	1.27	1.31	15.3	60.3	79.6
Total	3,040	714,528	2,082,232	2,786,591	3,387,857	Average	235.04	684.94	916.64	1,114.43						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

40 Political Science

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	1,717	325,580	483,892	728,527	889,263	189.62	281.82	424.30	517.92	1.86	1.29	1.29	1.32	36.6	54.4	81.9
EIU	4,684	785,250	1,184,737	1,881,413	2,192,620	167.65	252.93	401.67	468.11	1.64	1.16	1.22	1.19	35.8	54.0	85.8
GSU	1,248	181,767	342,993	573,816	647,272	145.65	274.83	459.79	518.65	1.43	1.26	1.40	1.32	28.1	53.0	88.7
ISU	18,678	1,039,056	1,980,665	3,258,517	3,959,592	55.63	106.04	174.46	211.99	0.54	0.49	0.53	0.54	26.2	50.0	82.3
NEIU	4,796	522,036	1,007,989	1,671,229	1,978,139	108.85	210.17	348.46	412.46	1.07	0.96	1.06	1.05	26.4	51.0	84.5
NIU	10,191	1,034,704	2,187,189	3,689,063	4,202,504	101.53	214.62	361.99	412.37	0.99	0.99	1.10	1.05	24.6	52.0	87.8
SIUC	5,023	555,435	1,212,091	1,800,681	2,071,304	110.58	241.31	358.49	412.36	1.08	1.11	1.09	1.05	26.8	58.5	86.9
SIUE	5,787	335,447	794,871	1,212,779	1,416,183	57.97	137.35	209.57	244.72	0.57	0.63	0.64	0.62	23.7	56.1	85.6
UIC	6,760	1,000,649	1,951,684	2,561,323	3,059,268	148.03	288.71	378.89	452.55	1.45	1.33	1.15	1.15	32.7	63.8	83.7
UIS	2,982	382,672	909,840	1,591,807	1,839,447	128.33	305.11	533.81	616.85	1.26	1.40	1.62	1.57	20.8	49.5	86.5
UIUC	15,043	1,623,686	4,823,020	6,531,446	8,203,047	107.94	320.62	434.19	545.31	1.06	1.47	1.32	1.39	19.8	58.8	79.6
WIU	5,240	600,916	1,016,235	1,534,215	1,757,643	114.68	193.94	292.79	335.43	1.12	0.89	0.89	0.86	34.2	57.8	87.3
Total	82,149	8,387,198	17,895,206	27,034,816	32,216,282	Average 102.10	217.84	329.09	392.17							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

41 Social Sciences, Other

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
NEIU	30	1,197	1,756	4,399	5,207	39.90	58.53	146.63	173.57	1.00	1.00	1.00	1.00	23.0	33.7	84.5
Total	30	1,197	1,756	4,399	5,207	Average	39.90	58.53	146.63							
Upper Division																
GSU	687	68,450	131,835	229,380	258,744	99.64	191.90	333.89	376.63	1.08	1.09	1.07	1.07	26.5	51.0	88.7
NEIU	78	3,593	5,407	12,557	14,863	46.06	69.32	160.99	190.55	0.50	0.39	0.52	0.54	24.2	36.4	84.5
SIUC	24	878	1,998	4,238	5,167	36.58	83.25	176.58	215.29	0.40	0.47	0.57	0.61	17.0	38.7	82.0
Total	789	72,921	139,240	246,175	278,774	Average	92.42	176.48	312.01							
Graduate I																
GSU	54	5,478	9,845	17,245	19,453	101.44	182.31	319.35	360.24	0.70	0.70	0.76	0.73	28.2	50.6	88.6
NEIU	99	17,452	30,980	48,038	56,860	176.28	312.93	485.23	574.34	1.21	1.20	1.16	1.17	30.7	54.5	84.5
SIUC	6	220	691	1,446	1,802	36.67	115.17	241.00	300.33	0.25	0.44	0.57	0.61	12.2	38.3	80.2
Total	159	23,150	41,516	66,729	78,115	Average	145.60	261.11	419.68							
Total All Levels																
GSU	741	73,928	141,680	246,625	278,197	99.77	191.20	332.83	375.43	1.00	1.02	1.03	1.01	26.6	50.9	88.7
NEIU	207	22,242	38,143	64,994	76,930	107.45	184.27	313.98	371.64	1.08	0.99	0.97	1.00	28.9	49.6	84.5
SIUC	30	1,098	2,689	5,684	6,969	36.60	89.63	189.47	232.30	0.37	0.48	0.58	0.63	15.8	38.6	81.6
Total	978	97,268	182,512	317,303	362,096	Average	99.46	186.62	324.44							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

42 Trade and Industrial

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Subtot College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
SIUC	2,029	404,548	657,567	951,553	1,096,693	199.38	324.08	468.98	540.51	0.82	0.81	0.83	0.82	36.9	60.0	86.8
UIUC	140	120,543	206,560	270,871	340,195	861.02	1,475.43	1,934.79	2,429.96	3.56	3.70	3.43	3.67	35.4	60.7	79.6
Total	2,169	525,091	864,127	1,222,424	1,436,888	Average 242.09	398.40	563.59	662.47							
Upper Division																
SIUC	11,243	1,456,504	2,190,602	3,358,534	3,868,845	129.55	194.84	298.72	344.11	0.80	0.76	0.79	0.78	37.6	56.6	86.8
UIUC	664	481,372	851,578	1,118,231	1,404,421	724.96	1,282.50	1,684.08	2,115.09	4.45	5.02	4.48	4.78	34.3	60.6	79.6
Total	11,907	1,937,876	3,042,180	4,476,765	5,273,266	Average 162.75	255.50	375.98	442.87							
Graduate I																
SIUC	14	12,332	26,784	35,791	41,242	880.86	1,913.14	2,556.50	2,945.86	1.33	1.45	1.47	1.40	29.9	64.9	86.8
UIUC	33	18,793	35,048	46,122	57,926	569.48	1,062.06	1,397.64	1,755.33	0.86	0.81	0.80	0.83	32.4	60.5	79.6
Total	47	31,125	61,832	81,913	99,168	Average 662.23	1,315.57	1,742.83	2,109.96							
Graduate II																
UIUC	16	10,267	18,631	24,490	30,758	641.69	1,164.44	1,530.63	1,922.38	1.00	1.00	1.00	1.00	33.4	60.6	79.6
Total	16	10,267	18,631	24,490	30,758	Average 641.69	1,164.44	1,530.63	1,922.38							
Total All Levels																
SIUC	13,286	1,873,384	2,874,953	4,345,878	5,006,780	141.00	216.39	327.10	376.85	0.80	0.77	0.80	0.78	37.4	57.4	86.8
UIUC	853	630,975	1,111,817	1,459,714	1,833,300	739.71	1,303.42	1,711.27	2,149.24	4.18	4.62	4.17	4.44	34.4	60.6	79.6
Total	14,139	2,504,359	3,986,770	5,805,592	6,840,080	Average 177.12	281.97	410.61	483.77							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

43 Visual Arts

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	1,004	187,488	275,078	415,578	507,268	186.74	273.98	413.92	505.25	1.63	1.20	1.21	1.24	37.0	54.2	81.9
EIU	1,896	303,430	430,613	697,258	812,593	160.04	227.12	367.75	428.58	1.40	0.99	1.08	1.05	37.3	53.0	85.8
ISU	3,263	340,544	932,845	1,460,002	1,774,124	104.37	285.89	447.44	543.71	0.91	1.25	1.31	1.33	19.2	52.6	82.3
NEIU	2,575	219,856	355,874	650,640	770,126	85.38	138.20	252.68	299.08	0.75	0.61	0.74	0.73	28.5	46.2	84.5
NIU	4,283	386,676	1,034,591	1,712,096	1,950,384	90.28	241.56	399.74	455.38	0.79	1.06	1.17	1.11	19.8	53.0	87.8
SIUC	3,695	289,022	715,686	1,098,993	1,266,359	78.22	193.69	297.43	342.72	0.68	0.85	0.87	0.84	22.8	56.5	86.8
SIUE	2,883	127,010	401,655	611,461	714,013	44.05	139.32	212.09	247.66	0.39	0.61	0.62	0.61	17.8	56.3	85.6
UIC	5,637	745,006	1,205,861	1,627,144	1,943,477	132.16	213.92	288.65	344.77	1.16	0.94	0.84	0.84	38.3	62.0	83.7
UIS	1,278	209,034	343,305	617,580	713,658	163.56	268.63	483.24	558.42	1.43	1.18	1.41	1.37	29.3	48.1	86.5
UIUC	10,290	1,331,712	2,639,887	3,611,119	4,535,317	129.42	256.55	350.93	440.75	1.13	1.12	1.03	1.08	29.4	58.2	79.6
WIU	1,978	293,119	520,133	749,256	858,371	148.19	262.96	378.79	433.96	1.30	1.15	1.11	1.06	34.1	60.6	87.3
Total	38,782	4,432,897	8,855,528	13,251,127	15,845,690	Average	114.30	228.34	341.68	408.58						
Upper Division																
CSU	2,073	387,129	567,986	858,095	1,047,417	186.75	273.99	413.94	505.27	1.24	0.94	0.97	1.00	37.0	54.2	81.9
EIU	3,328	818,573	1,124,013	1,707,559	1,990,008	245.97	337.74	513.09	597.96	1.63	1.16	1.20	1.18	41.1	56.5	85.8
GSU	1,164	204,676	366,291	605,609	683,134	175.84	314.68	520.28	586.88	1.17	1.08	1.22	1.16	30.0	53.6	88.7
ISU	5,471	1,036,462	2,123,124	3,296,524	4,005,777	189.45	388.07	602.55	732.18	1.26	1.34	1.41	1.44	25.9	53.0	82.3
NEIU	4,067	732,596	1,238,074	1,927,350	2,281,294	180.13	304.42	473.90	560.93	1.20	1.05	1.11	1.11	32.1	54.3	84.5
NIU	9,876	778,709	2,222,905	3,719,826	4,237,548	78.85	225.08	376.65	429.08	0.52	0.78	0.88	0.85	18.4	52.5	87.8
SIUC	10,131	1,203,082	2,596,366	3,841,510	4,424,181	118.75	256.28	379.18	436.70	0.79	0.88	0.89	0.86	27.2	58.7	86.8
SIUE	4,343	377,705	883,516	1,278,776	1,493,248	86.97	203.43	294.45	343.83	0.58	0.70	0.69	0.68	25.3	59.2	85.6
UIC	9,209	1,484,429	2,603,428	3,422,504	4,087,871	161.19	282.70	371.65	443.90	1.07	0.97	0.87	0.87	36.3	63.7	83.7
UIS	1,572	255,443	421,335	758,342	876,319	162.50	268.02	482.41	557.45	1.08	0.92	1.13	1.10	29.1	48.1	86.5
UIUC	12,868	2,093,110	4,023,116	5,453,818	6,849,620	162.66	312.65	423.83	532.30	1.08	1.08	0.99	1.05	30.6	58.7	79.6
WIU	2,276	617,885	1,096,425	1,482,593	1,698,503	271.48	481.73	651.40	746.27	1.80	1.66	1.53	1.47	36.4	64.6	87.3
Total	66,378	9,989,799	19,266,579	28,352,506	33,674,920	Average	150.50	290.26	427.14	507.32						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

43 Visual Arts

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	82	15,339	22,505	33,999	41,501	187.06	274.45	414.62	506.11	0.93	0.66	0.71	0.73	37.0	54.2	81.9
EIU	399	60,442	80,268	133,134	155,156	151.48	201.17	333.67	388.86	0.75	0.48	0.57	0.56	39.0	51.7	85.8
GSU	855	167,552	312,312	510,510	575,861	195.97	365.28	597.09	673.52	0.97	0.88	1.02	0.97	29.1	54.2	88.7
ISU	530	122,917	229,297	355,203	431,626	231.92	432.64	670.19	814.39	1.15	1.04	1.15	1.18	28.5	53.1	82.3
NEIU	71	25,291	42,822	61,874	73,236	356.21	603.13	871.46	1,031.49	1.77	1.45	1.49	1.49	34.5	58.5	84.5
NIU	1,299	167,976	386,847	621,656	708,177	129.31	297.80	478.57	545.17	0.64	0.72	0.82	0.79	23.7	54.6	87.8
SIUC	1,336	260,166	612,463	862,077	993,363	194.74	458.43	645.27	743.54	0.97	1.10	1.10	1.08	26.2	61.7	86.8
SIUE	972	210,444	538,489	723,874	845,280	216.51	554.00	744.73	869.63	1.08	1.33	1.27	1.26	24.9	63.7	85.6
UIC	2,456	490,904	875,439	1,131,291	1,351,225	199.88	356.45	460.62	550.17	0.99	0.86	0.79	0.80	36.3	64.8	83.7
UIS	71	15,839	26,823	45,052	52,061	223.08	377.79	634.54	733.25	1.11	0.91	1.08	1.06	30.4	51.5	86.5
UIUC	1,464	335,958	757,838	1,010,481	1,269,094	229.48	517.65	690.22	866.87	1.14	1.25	1.18	1.25	26.5	59.7	79.6
WIU	140	73,449	130,334	169,563	194,257	524.64	930.96	1,211.16	1,387.55	2.61	2.24	2.07	2.01	37.8	67.1	87.3
Total	9,675	1,946,277	4,015,437	5,658,714	6,690,837	Average	201.17	415.03	584.88	691.56						
Graduate II																
GSU	9	1,839	3,400	5,544	6,254	204.33	377.78	616.00	694.89	1.25	1.04	1.25	1.16	29.4	54.4	88.6
NIU	113	18,355	39,045	61,636	70,214	162.43	345.53	545.45	621.36	1.00	0.95	1.11	1.04	26.1	55.6	87.8
SIUC	151	19,523	81,807	113,970	131,327	129.29	541.77	754.77	869.72	0.79	1.49	1.53	1.45	14.9	62.3	86.8
UIC	803	99,118	225,100	296,126	353,696	123.43	280.32	368.77	440.47	0.76	0.77	0.75	0.74	28.0	63.6	83.7
UIUC	787	164,551	328,303	440,432	553,152	209.09	417.16	559.63	702.86	1.28	1.15	1.14	1.17	29.7	59.4	79.6
Total	1,863	303,386	677,655	917,708	1,114,643	Average	162.85	363.74	492.60	598.31						

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

43 Visual Arts

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Total All Levels																
CSU	3,159	589,956	865,569	1,307,672	1,596,186	186.75	274.00	413.95	505.28	1.31	0.97	1.00	1.03	37.0	54.2	81.9
EIU	5,623	1,182,445	1,634,894	2,537,951	2,957,757	210.29	290.75	451.35	526.01	1.47	1.03	1.09	1.07	40.0	55.3	85.8
GSU	2,028	374,067	682,003	1,121,663	1,265,249	184.45	336.29	553.09	623.89	1.29	1.20	1.34	1.27	29.6	53.9	88.7
ISU	9,264	1,499,923	3,285,266	5,111,729	6,211,527	161.91	354.63	551.78	670.50	1.13	1.26	1.34	1.36	24.1	52.9	82.3
NEIU	6,713	977,743	1,636,770	2,639,864	3,124,656	145.65	243.82	393.25	465.46	1.02	0.87	0.95	0.95	31.3	52.4	84.5
NIU	15,571	1,351,716	3,683,388	6,115,214	6,966,323	86.81	236.55	392.73	447.39	0.61	0.84	0.95	0.91	19.4	52.9	87.8
SIUC	15,313	1,771,793	4,006,322	5,916,550	6,815,230	115.71	261.63	386.37	445.06	0.81	0.93	0.94	0.91	26.0	58.8	86.8
SIUE	8,198	715,159	1,823,660	2,614,111	3,052,541	87.24	222.45	318.87	372.35	0.61	0.79	0.77	0.76	23.4	59.7	85.6
UIC	18,105	2,819,457	4,909,828	6,477,065	7,736,269	155.73	271.19	357.75	427.30	1.09	0.96	0.87	0.87	36.4	63.5	83.7
UIS	2,921	480,316	791,463	1,420,974	1,642,038	164.44	270.96	486.47	562.15	1.15	0.96	1.18	1.14	29.3	48.2	86.5
UIUC	25,409	3,925,331	7,749,144	10,515,850	13,207,183	154.49	304.98	413.86	519.78	1.08	1.08	1.00	1.06	29.7	58.7	79.6
WIU	4,394	984,453	1,746,892	2,401,412	2,751,131	224.04	397.56	546.52	626.11	1.57	1.41	1.32	1.27	35.8	63.5	87.3
Total	116,698	16,672,359	32,815,199	48,180,055	57,326,090	Average 142.87	281.20	412.86	491.23							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

44 Performing Arts (except music)

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
EIU	679	71,584	254,328	381,230	444,290	105.43	374.56	561.46	654.33	0.99	1.73	1.72	1.68	16.1	57.2	85.8
ISU	5,120	614,832	1,143,702	1,805,123	2,193,498	120.08	223.38	352.56	428.42	1.13	1.03	1.08	1.10	28.0	52.1	82.3
NIU	3,760	452,519	751,023	1,282,689	1,461,212	120.35	199.74	341.14	388.62	1.13	0.93	1.05	1.00	31.0	51.4	87.8
SIUC	1,953	133,756	285,428	458,863	528,743	68.49	146.15	234.95	270.73	0.65	0.68	0.72	0.70	25.3	54.0	86.8
SIUE	2,568	133,685	488,021	711,952	831,358	52.06	190.04	277.24	323.74	0.49	0.88	0.85	0.83	16.1	58.7	85.6
UIC	1,358	229,626	358,508	474,046	566,205	169.09	264.00	349.08	416.94	1.59	1.22	1.07	1.07	40.6	63.3	83.7
UIUC	4,937	547,318	1,195,238	1,639,860	2,059,551	110.86	242.10	332.16	417.17	1.05	1.12	1.02	1.07	26.6	58.0	79.6
WIU	2,690	262,558	504,056	765,625	877,123	97.61	187.38	284.62	326.07	0.92	0.87	0.87	0.84	29.9	57.5	87.3
Total	23,065	2,445,878	4,980,304	7,519,388	8,961,980	Average	106.04	215.92	326.01	388.55						
Upper Division																
EIU	774	215,638	354,151	518,963	604,805	278.60	457.56	670.49	781.40	1.80	1.52	1.54	1.49	35.7	58.6	85.8
GSU	39	5,313	8,307	14,271	16,098	136.23	213.00	365.92	412.77	0.88	0.71	0.84	0.79	33.0	51.6	88.7
ISU	5,228	970,780	1,741,148	2,713,445	3,297,247	185.69	333.04	519.02	630.69	1.20	1.11	1.19	1.20	29.4	52.8	82.3
NIU	3,063	321,952	544,529	950,636	1,082,944	105.11	177.78	310.36	353.56	0.68	0.59	0.71	0.67	29.7	50.3	87.8
SIUC	1,511	214,208	477,912	692,781	798,284	141.77	316.29	458.49	528.32	0.92	1.05	1.05	1.01	26.8	59.9	86.8
SIUE	2,273	175,822	551,130	783,235	914,597	77.35	242.47	344.58	402.37	0.50	0.81	0.79	0.77	19.2	60.3	85.6
UIC	1,251	296,973	462,585	596,349	712,285	237.39	369.77	476.70	569.37	1.53	1.23	1.09	1.09	41.7	64.9	83.7
UIUC	7,093	933,336	1,953,034	2,662,438	3,343,839	131.59	275.35	375.36	471.43	0.85	0.92	0.86	0.90	27.9	58.4	79.6
WIU	1,583	397,295	762,724	1,031,345	1,181,540	250.98	481.82	651.51	746.39	1.62	1.60	1.49	1.42	33.6	64.6	87.3
Total	22,815	3,531,317	6,855,520	9,963,463	11,951,639	Average	154.78	300.48	436.71	523.85						
Graduate I																
GSU	9	996	1,557	2,746	3,098	110.67	173.00	305.11	344.22	0.36	0.29	0.37	0.35	32.1	50.3	88.6
ISU	907	241,134	395,017	611,839	743,478	265.86	435.52	674.57	819.71	0.87	0.74	0.83	0.83	32.4	53.1	82.3
NIU	644	111,013	176,918	287,360	327,354	172.38	274.72	446.21	508.31	0.57	0.47	0.55	0.51	33.9	54.0	87.8
SIUC	365	104,387	310,482	423,600	488,110	285.99	850.64	1,160.55	1,337.29	0.94	1.45	1.42	1.35	21.4	63.6	86.8
UIC	29	1,094	2,055	3,364	4,018	37.72	70.86	116.00	138.55	0.12	0.12	0.14	0.14	27.2	51.1	83.7
UIUC	1,532	563,220	1,087,918	1,440,586	1,809,277	367.64	710.13	940.33	1,180.99	1.21	1.21	1.15	1.20	31.1	60.1	79.6
WIU	401	160,218	307,586	403,776	462,578	399.55	767.05	1,006.92	1,153.56	1.31	1.31	1.23	1.17	34.6	66.5	87.3
Total	3,887	1,182,062	2,281,533	3,173,271	3,837,913	Average	304.11	586.97	816.38	987.37						

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44 Performing Arts (except music)

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate II																
SIUC	37	4,482	14,971	21,259	24,497	121.14	404.62	574.57	662.08	0.90	1.49	1.54	1.43	18.3	61.1	86.8
UIUC	358	48,436	92,533	126,532	158,915	135.30	258.47	353.44	443.90	1.01	0.95	0.94	0.96	30.5	58.2	79.6
Total	395	52,918	107,504	147,791	183,412	Average 133.97	272.16	374.15	464.33							
Total All Levels																
EIU	1,453	287,222	608,479	900,193	1,049,095	197.68	418.77	619.54	722.02	1.37	1.48	1.49	1.45	27.4	58.0	85.8
GSU	48	6,309	9,864	17,017	19,196	131.44	205.50	354.52	399.92	0.91	0.72	0.85	0.80	32.9	51.4	88.6
ISU	11,255	1,826,746	3,279,867	5,130,407	6,234,223	162.31	291.41	455.83	553.91	1.13	1.03	1.10	1.11	29.3	52.6	82.3
NIU	7,467	885,484	1,472,470	2,520,685	2,871,510	118.59	197.20	337.58	384.56	0.82	0.70	0.81	0.77	30.8	51.3	87.8
SIUC	3,866	456,833	1,088,793	1,596,503	1,839,634	118.17	281.63	412.96	475.85	0.82	0.99	1.00	0.96	24.8	59.2	86.8
SIUE	4,841	309,507	1,039,151	1,495,187	1,745,955	63.93	214.66	308.86	360.66	0.44	0.76	0.74	0.73	17.7	59.5	85.6
UIC	2,638	527,693	823,148	1,073,759	1,282,508	200.04	312.03	407.04	486.17	1.39	1.10	0.98	0.98	41.1	64.2	83.7
UIUC	13,920	2,092,310	4,328,723	5,869,416	7,371,582	150.31	310.97	421.65	529.57	1.05	1.10	1.02	1.07	28.4	58.7	79.6
WIU	4,674	820,071	1,574,366	2,200,746	2,521,241	175.45	336.83	470.85	539.42	1.22	1.19	1.14	1.09	32.5	62.4	87.3
Total	50,162	7,212,175	14,224,861	20,803,913	24,934,944	Average 143.78	283.58	414.73	497.09							

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45 Music

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Instr P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Lower Division																
CSU	331	148,944	222,857	311,959	380,787	449.98	673.28	942.47	1,150.41	3.26	2.58	2.43	2.50	39.1	58.5	81.9
EIU	2,946	314,980	547,623	923,828	1,076,639	106.92	185.89	313.59	365.46	0.77	0.71	0.81	0.79	29.3	50.9	85.8
ISU	7,183	721,733	1,410,700	2,238,240	2,719,801	100.48	196.39	311.60	378.64	0.73	0.75	0.81	0.82	26.5	51.9	82.3
NEIU	2,593	347,525	502,518	847,052	1,002,607	134.02	193.80	326.67	386.66	0.97	0.74	0.84	0.84	34.7	50.1	84.5
NIU	3,608	824,540	1,604,989	2,470,106	2,813,893	228.53	444.84	684.62	779.90	1.65	1.71	1.77	1.70	29.3	57.0	87.8
SIUC	2,327	217,403	582,166	864,707	996,393	93.43	250.18	371.60	428.19	0.68	0.96	0.96	0.93	21.8	58.4	86.8
SIUE	3,243	299,139	806,419	1,143,288	1,335,037	92.24	248.66	352.54	411.67	0.67	0.95	0.91	0.90	22.4	60.4	85.6
UIC	2,812	302,440	416,981	589,016	703,526	107.55	148.29	209.47	250.19	0.78	0.57	0.54	0.54	43.0	59.3	83.7
UIUC	6,467	1,119,457	2,143,383	2,898,786	3,640,676	173.10	331.43	448.24	562.96	1.25	1.27	1.16	1.22	30.7	58.9	79.6
WIU	4,745	715,743	1,206,379	1,745,839	2,000,086	150.84	254.24	367.93	421.51	1.09	0.98	0.95	0.92	35.8	60.3	87.3
Total	36,255	5,011,904	9,444,015	14,032,821	16,669,445	Average	138.24	260.49	387.06	459.78						
Upper Division																
CSU	1,035	465,862	697,044	975,735	1,191,013	450.11	673.47	942.74	1,150.74	2.25	1.89	1.83	1.88	39.1	58.5	81.9
EIU	2,945	627,430	1,110,233	1,662,883	1,937,943	213.05	376.99	564.65	658.05	1.06	1.06	1.10	1.08	32.4	57.3	85.8
GSU	471	25,204	39,408	79,873	90,098	53.51	83.67	169.58	191.29	0.27	0.23	0.33	0.31	28.0	43.7	88.7
ISU	5,589	936,723	1,552,338	2,431,720	2,954,909	167.60	277.75	435.09	528.70	0.84	0.78	0.85	0.86	31.7	52.5	82.3
NEIU	2,761	704,554	1,045,921	1,581,838	1,872,331	255.18	378.82	572.92	678.14	1.28	1.06	1.11	1.11	37.6	55.9	84.5
NIU	3,185	635,696	1,283,989	1,994,365	2,271,938	199.59	403.14	626.17	713.32	1.00	1.13	1.22	1.17	28.0	56.5	87.8
SIUC	2,729	445,242	1,062,368	1,512,816	1,743,203	163.15	389.29	554.35	638.77	0.82	1.09	1.08	1.04	25.5	60.9	86.8
SIUE	2,481	345,073	779,963	1,084,050	1,265,864	139.09	314.37	436.94	510.22	0.70	0.88	0.85	0.83	27.3	61.6	85.6
UIC	3,787	434,803	596,599	835,521	997,954	114.81	157.54	220.63	263.52	0.57	0.44	0.43	0.43	43.6	59.8	83.7
UIUC	5,551	1,230,971	2,382,666	3,193,625	4,010,973	221.76	429.23	575.32	722.57	1.11	1.20	1.12	1.18	30.7	59.4	79.6
WIU	4,025	1,063,439	1,792,417	2,439,273	2,794,504	264.21	445.32	606.03	694.29	1.32	1.25	1.18	1.14	38.1	64.1	87.3
Total	34,559	6,914,997	12,342,946	17,791,699	21,130,730	Average	200.09	357.16	514.82	611.44						

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Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Graduate I																
CSU	97	43,656	65,320	91,436	111,610	450.06	673.40	942.64	1,150.62	1.21	0.98	0.99	1.01	39.1	58.5	81.9
EIU	333	159,335	257,182	360,974	420,684	478.48	772.32	1,084.01	1,263.32	1.28	1.12	1.14	1.11	37.9	61.1	85.8
GSU	33	1,766	2,761	5,597	6,313	53.52	83.67	169.61	191.30	0.14	0.12	0.18	0.17	28.0	43.7	88.7
ISU	1,484	445,870	682,628	1,056,189	1,283,430	300.45	459.99	711.72	864.85	0.80	0.67	0.75	0.76	34.7	53.2	82.3
NEIU	366	194,183	303,812	429,513	508,390	530.55	830.09	1,173.53	1,389.04	1.42	1.21	1.23	1.22	38.2	59.8	84.5
NIU	1,579	516,851	927,220	1,396,063	1,590,365	327.33	587.22	884.14	1,007.20	0.88	0.85	0.93	0.89	32.5	58.3	87.8
SIUC	757	236,881	549,812	754,797	869,745	312.92	726.30	997.09	1,148.94	0.84	1.06	1.05	1.01	27.2	63.2	86.8
SIUE	327	147,612	372,376	489,133	571,169	451.41	1,138.76	1,495.82	1,746.69	1.21	1.66	1.57	1.54	25.8	65.2	85.6
UIC	44	3,848	5,153	7,561	9,031	87.45	117.11	171.84	205.25	0.23	0.17	0.18	0.18	42.6	57.1	83.7
UIUC	3,174	1,030,412	2,028,171	2,691,224	3,379,992	324.64	639.00	847.90	1,064.90	0.87	0.93	0.89	0.94	30.5	60.0	79.6
WIU	587	499,039	841,127	1,078,117	1,235,123	850.15	1,432.93	1,836.66	2,104.13	2.28	2.08	1.93	1.85	40.4	68.1	87.3
Total	8,781	3,279,453	6,035,562	8,360,604	9,985,852	Average 373.47	687.34	952.12	1,137.21							
Graduate II																
NIU	18	1,695	4,523	7,441	8,477	94.17	251.28	413.39	470.94	0.31	0.40	0.50	0.45	20.0	53.4	87.8
SIUC	11	613	1,342	2,235	2,575	55.73	122.00	203.18	234.09	0.18	0.19	0.24	0.22	23.8	52.1	86.8
UIC	11	1,319	1,735	2,429	2,901	119.91	157.73	220.82	263.73	0.40	0.25	0.26	0.25	45.5	59.8	83.7
UIUC	5,600	1,700,242	3,536,897	4,694,329	5,895,754	303.61	631.59	838.27	1,052.81	1.00	1.00	1.00	1.00	28.8	60.0	79.6
Total	5,640	1,703,869	3,544,497	4,706,434	5,909,707	Average 302.10	628.46	834.47	1,047.82							
Total All Levels																
CSU	1,463	658,462	985,221	1,379,130	1,683,410	450.08	673.43	942.67	1,150.66	2.27	1.83	1.79	1.83	39.1	58.5	81.9
EIU	6,224	1,101,745	1,915,038	2,947,685	3,435,266	177.02	307.69	473.60	551.94	0.89	0.84	0.90	0.88	32.1	55.7	85.8
GSU	504	26,970	42,169	85,470	96,411	53.51	83.67	169.58	191.29	0.27	0.23	0.32	0.30	28.0	43.7	88.7
ISU	14,256	2,104,326	3,645,666	5,726,149	6,958,140	147.61	255.73	401.67	488.09	0.74	0.69	0.76	0.77	30.2	52.4	82.3
NEIU	5,720	1,246,262	1,852,251	2,858,403	3,383,328	217.88	323.82	499.72	591.49	1.10	0.88	0.95	0.94	36.8	54.7	84.5
NIU	8,390	1,978,782	3,820,721	5,867,975	6,684,673	235.85	455.39	699.40	796.74	1.19	1.24	1.33	1.26	29.6	57.2	87.8
SIUC	5,824	900,139	2,195,688	3,134,555	3,611,916	154.56	377.01	538.21	620.18	0.78	1.02	1.02	0.98	24.9	60.8	86.8
SIUE	6,051	791,824	1,958,758	2,716,471	3,172,070	130.86	323.71	448.93	524.22	0.66	0.88	0.85	0.83	25.0	61.8	85.6
UIC	6,654	742,410	1,020,468	1,434,527	1,713,412	111.57	153.36	215.59	257.50	0.56	0.42	0.41	0.41	43.3	59.6	83.7
UIUC	20,792	5,081,082	10,091,117	13,477,964	16,927,395	244.38	485.34	648.23	814.13	1.23	1.32	1.23	1.29	30.0	59.6	79.6
WIU	9,357	2,278,221	3,839,923	5,263,229	6,029,713	243.48	410.38	562.49	644.41	1.23	1.12	1.07	1.02	37.8	63.7	87.3
Total	85,235	16,910,223	31,367,020	44,891,558	53,695,734	Average 198.40	368.01	526.68	629.97							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

46 Personal Improvement and Leisure Programs

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction		Direct Salary	Subtotal Dept and College	Instruction		Dir Sal	Dept College	Less P.P.	Total Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less Phys. Plant	Total Instruction							
Upper Division																
EIU	18	2,258	2,258	4,215	4,913	125.44	125.44	234.17	272.94	1.00	1.00	1.00	1.00	46.0	46.0	85.8
Total	18	2,258	2,258	4,215	4,913	Average 125.44	125.44	234.17	272.94							
Graduate I																
GSU	21	3,986	7,235	11,876	13,396	189.81	344.52	565.52	637.90	1.00	1.00	1.00	1.00	29.8	54.0	88.7
Total	21	3,986	7,235	11,876	13,396	Average 189.81	344.52	565.52	637.90							
Total All Levels																
EIU	18	2,258	2,258	4,215	4,913	125.44	125.44	234.17	272.94	0.78	0.52	0.57	0.58	46.0	46.0	85.8
GSU	21	3,986	7,235	11,876	13,396	189.81	344.52	565.52	637.90	1.19	1.42	1.37	1.36	29.8	54.0	88.7
Total	39	6,244	9,493	16,091	18,309	Average 160.10	243.41	412.59	469.46							

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88 Direct Services

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept and College	Instruction Less Phys. Plant	Total Instruction	Dir Sal	Dept College	Less Instr P.P.	Total Cost	Dir Sal	Dept College	Instr P.P.
Lower Division																
UIS	122	9,022	12,940	31,469	36,365	73.95	106.07	257.94	298.07	1.00	1.00	1.00	1.00	24.8	35.6	86.5
Total	122	9,022	12,940	31,469	36,365	Average 73.95	106.07	257.94	298.07							
Upper Division																
UIS	1,840	150,110	228,572	520,908	601,947	81.58	124.22	283.10	327.15	1.00	1.00	1.00	1.00	24.9	38.0	86.5
Total	1,840	150,110	228,572	520,908	601,947	Average 81.58	124.22	283.10	327.15							
Graduate I																
UIS	24	2,436	3,722	7,820	9,037	101.50	155.08	325.83	376.54	1.00	1.00	1.00	1.00	27.0	41.2	86.5
Total	24	2,436	3,722	7,820	9,037	Average 101.50	155.08	325.83	376.54							
Total All Levels																
UIS	1,986	161,568	245,234	560,197	647,349	81.35	123.48	282.07	325.96	1.00	1.00	1.00	1.00	25.0	37.9	86.5
Total	1,986	161,568	245,234	560,197	647,349	Average 81.35	123.48	282.07	325.96							

SECTION VI
SUMMARY ANALYSIS BY INSTITUTION AND LEVEL

2013-2014 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		Direct Salary	Dept College	Instr		Dir Sal	Dept College	Less P.P.	Instr Cost	Dir Sal	Dept College	Less P.P.
				Less Phys. Plant	Total Instruction			Less P. P.	Total Instruction							
Lower Division																
CSU	24,648	4,242,742	6,144,105	9,396,354	11,469,487	172.13	249.27	381.22	465.33	2.09	1.59	1.57	1.60	37.0	53.6	81.9
EIU	65,872	7,169,599	10,823,082	18,788,913	21,896,807	108.84	164.30	285.23	332.41	1.32	1.05	1.18	1.15	32.7	49.4	85.8
ISU	197,746	11,499,020	25,435,452	41,277,150	50,157,995	58.15	128.63	208.74	253.65	0.71	0.82	0.86	0.87	22.9	50.7	82.3
NEIU	62,197	5,570,321	8,762,854	15,937,962	18,864,854	89.56	140.89	256.25	303.31	1.09	0.90	1.06	1.04	29.5	46.5	84.5
NIU	131,078	12,058,544	24,673,790	42,603,088	48,532,540	92.00	188.24	325.02	370.26	1.12	1.20	1.34	1.28	24.8	50.8	87.8
SIUC	105,055	6,680,324	15,973,028	25,494,583	29,376,615	63.59	152.04	242.68	279.63	0.77	0.97	1.00	0.96	22.7	54.4	86.8
SIUE	132,108	5,880,769	16,440,823	25,496,099	29,772,223	44.51	124.45	192.99	225.36	0.54	0.79	0.80	0.78	19.8	55.2	85.6
UIC	191,261	19,264,626	32,099,786	44,573,080	53,238,510	100.72	167.83	233.05	278.36	1.22	1.07	0.96	0.96	36.2	60.3	83.7
UIS	20,844	2,004,983	3,372,949	6,987,055	8,074,043	96.19	161.82	335.21	387.36	1.17	1.03	1.38	1.33	24.8	41.8	86.5
UIUC	435,125	38,397,991	73,101,089	102,633,849	128,901,047	88.25	168.00	235.87	296.24	1.07	1.07	0.97	1.02	29.8	56.7	79.6
WIU	107,584	8,419,210	14,842,144	23,994,978	27,489,368	78.26	137.96	223.03	255.52	0.95	0.88	0.92	0.88	30.6	54.0	87.3
Total	1,473,518	121,188,129	231,669,102	357,183,111	427,773,489	Average 82.24	157.22	242.40	290.31							
Upper Division																
CSU	74,389	13,144,390	19,062,351	29,045,688	35,454,085	176.70	256.25	390.46	476.60	1.55	1.19	1.20	1.23	37.1	53.8	81.9
EIU	148,927	21,507,726	32,156,185	52,577,438	61,274,330	144.42	215.92	353.04	411.44	1.27	1.00	1.09	1.06	35.1	52.5	85.8
GSU	66,508	7,358,467	12,962,575	22,509,238	25,390,696	110.64	194.90	338.44	381.77	0.97	0.90	1.04	0.98	29.0	51.1	88.7
ISU	302,871	31,890,874	62,731,020	99,306,805	120,672,830	105.30	207.12	327.88	398.43	0.92	0.96	1.01	1.03	26.4	52.0	82.3
NEIU	130,194	15,340,352	26,757,037	44,560,954	52,744,263	117.83	205.52	342.27	405.12	1.03	0.95	1.05	1.04	29.1	50.7	84.5
NIU	289,041	23,689,643	48,630,470	85,847,425	97,795,580	81.96	168.25	297.01	338.35	0.72	0.78	0.91	0.87	24.2	49.7	87.8
SIUC	254,146	26,528,769	51,594,927	78,694,266	90,677,958	104.38	203.01	309.64	356.79	0.91	0.94	0.95	0.92	29.3	56.9	86.8
SIUE	173,451	13,175,412	29,228,704	43,291,724	50,552,482	75.96	168.51	249.59	291.45	0.67	0.78	0.77	0.75	26.1	57.8	85.6
UIC	290,681	40,506,297	67,603,028	90,446,790	108,030,503	139.35	232.57	311.15	371.65	1.22	1.08	0.96	0.96	37.5	62.6	83.7
UIS	52,437	5,455,421	10,044,868	19,738,779	22,809,574	104.04	191.56	376.43	434.99	0.91	0.89	1.16	1.12	23.9	44.0	86.5
UIUC	580,731	70,041,856	149,309,038	204,218,677	256,484,595	120.61	257.11	351.66	441.66	1.06	1.19	1.08	1.14	27.3	58.2	79.6
WIU	169,546	20,369,148	35,678,953	53,127,172	60,864,083	120.14	210.44	313.35	358.98	1.05	0.98	0.96	0.93	33.5	58.6	87.3
Total	2,532,922	289,008,355	545,759,156	823,364,956	982,750,979	Average 114.10	215.47	325.07	387.99							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

99 All Disciplines

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Dept College	Instr Less P. P.	Total Instruction	Subtot Dir Sal	Instr Dept College	Total Less Instr P.P.	Cost	Dir Sal	Dept College	Instr Less P.P.
Graduate I																
CSU	27,785	6,463,395	9,779,813	14,369,777	17,540,205	232.62	351.98	517.18	631.28	1.29	0.92	0.96	0.98	36.8	55.8	81.9
EIU	25,165	5,770,601	8,766,519	13,262,887	15,456,715	229.31	348.36	527.04	614.21	1.28	0.91	0.98	0.95	37.3	56.7	85.8
GSU	46,036	7,220,218	12,748,712	21,313,250	24,041,604	156.84	276.93	462.97	522.23	0.87	0.73	0.86	0.81	30.0	53.0	88.7
ISU	33,216	5,744,452	10,961,384	17,086,561	20,762,764	172.94	330.00	514.41	625.08	0.96	0.87	0.96	0.97	27.7	52.8	82.3
NEIU	24,991	4,947,728	9,322,395	14,125,335	16,719,355	197.98	373.03	565.22	669.02	1.10	0.98	1.05	1.04	29.6	55.8	84.5
NIU	78,663	13,452,008	23,740,438	38,085,748	43,386,480	171.01	301.80	484.16	551.55	0.95	0.79	0.90	0.86	31.0	54.7	87.8
SIUC	58,076	8,638,340	21,095,521	30,207,195	34,807,405	148.74	363.24	520.13	599.34	0.83	0.95	0.97	0.93	24.8	60.6	86.8
SIUE	44,940	7,130,064	18,436,768	25,170,498	29,392,017	158.66	410.25	560.09	654.03	0.88	1.08	1.04	1.01	24.3	62.7	85.6
UIC	155,499	27,096,439	60,114,117	77,281,155	92,305,340	174.25	386.59	496.99	593.61	0.97	1.01	0.92	0.92	29.4	65.1	83.7
UIS	35,555	4,267,354	8,023,272	15,064,165	17,407,723	120.02	225.66	423.69	489.60	0.67	0.59	0.79	0.76	24.5	46.1	86.5
UIUC	208,275	40,383,762	97,308,532	130,104,499	163,402,291	193.90	467.21	624.68	784.55	1.08	1.22	1.16	1.22	24.7	59.6	79.6
WIU	27,847	6,607,731	11,896,579	16,247,760	18,613,920	237.29	427.21	583.47	668.44	1.32	1.12	1.08	1.04	35.5	63.9	87.3
Total	766,048	137,722,092	292,194,050	412,318,830	493,835,819	Average 179.78	381.43	538.24	644.65							
Graduate II																
CSU	672	357,158	515,939	717,404	875,686	531.49	767.77	1,067.57	1,303.10	2.09	1.31	1.38	1.37	40.8	58.9	81.9
GSU	1,361	302,956	543,805	883,471	996,565	222.60	399.56	649.13	732.23	0.87	0.68	0.84	0.77	30.4	54.6	88.7
ISU	6,351	1,369,701	2,986,363	4,618,711	5,612,433	215.67	470.22	727.24	883.71	0.85	0.80	0.94	0.93	24.4	53.2	82.3
NIU	18,250	3,338,967	5,611,175	8,980,804	10,230,744	182.96	307.46	492.10	560.59	0.72	0.53	0.63	0.59	32.6	54.8	87.8
SIUC	16,877	2,419,620	5,962,002	8,557,129	9,860,285	143.37	353.26	507.03	584.24	0.56	0.60	0.65	0.61	24.5	60.5	86.8
SIUE	689	230,683	523,004	694,606	811,104	334.81	759.08	1,008.14	1,177.22	1.31	1.30	1.30	1.24	28.4	64.5	85.6
UIC	55,966	20,621,518	42,363,128	52,822,946	63,092,225	368.47	756.94	943.84	1,127.33	1.45	1.29	1.22	1.19	32.7	67.1	83.7
UIS	372	48,870	107,453	190,194	219,783	131.37	288.85	511.27	590.81	0.52	0.49	0.66	0.62	22.2	48.9	86.5
UIUC	139,191	32,411,811	81,766,092	108,694,545	136,512,863	232.86	587.44	780.90	980.76	0.91	1.00	1.01	1.03	23.7	59.9	79.6
WIU	1,161	295,670	524,706	713,182	817,043	254.67	451.94	614.28	703.74	1.00	0.77	0.79	0.74	36.2	64.2	87.3
Total	240,890	61,396,954	140,903,667	186,872,992	229,028,731	Average 254.88	584.93	775.76	950.76							

2013-2014 Academic Discipline Cost Study, Instructional Activities Cost Analysis

99 All Disciplines

Level and Campus	Credit Hours	Accumulative Cost				Cost Per Credit Hour				Ratio of Reported to Avg.				% to Total Instruc. Cost		
		Direct Salary	Subtotal, Dept and College	Instruction Less Phys. Plant	Total Instruction	Direct Salary	Subtotal Dept College	Instr Less P. P.	Total Instruction	Subtot Dir Sal	Instr Dept College	Total Less Instr P.P.	Cost	Dir Sal	Dept College	Instr P.P.
Total All Levels																
CSU	127,494	24,207,685	35,502,208	53,529,223	65,339,463	189.87	278.46	419.86	512.49	1.56	1.15	1.18	1.20	37.0	54.3	81.9
EIU	239,964	34,447,926	51,745,786	84,629,238	98,627,852	143.55	215.64	352.67	411.01	1.18	0.89	0.99	0.97	34.9	52.5	85.8
GSU	113,905	14,881,641	26,255,092	44,705,959	50,428,865	130.65	230.50	392.48	442.73	1.07	0.95	1.11	1.04	29.5	52.1	88.7
ISU	540,184	50,504,047	102,114,219	162,289,227	197,206,022	93.49	189.04	300.43	365.07	0.77	0.78	0.85	0.86	25.6	51.8	82.3
NEIU	217,382	25,858,401	44,842,286	74,624,251	88,328,472	118.95	206.28	343.29	406.33	0.98	0.85	0.97	0.95	29.3	50.8	84.5
NIU	517,032	52,539,162	102,655,873	175,517,065	199,945,344	101.62	198.55	339.47	386.72	0.84	0.82	0.96	0.91	26.3	51.3	87.8
SIUC	434,154	44,267,053	94,625,478	142,953,173	164,722,263	101.96	217.95	329.27	379.41	0.84	0.90	0.93	0.89	26.9	57.4	86.8
SIUE	351,188	26,416,928	64,629,299	94,652,927	110,527,826	75.22	184.03	269.52	314.73	0.62	0.76	0.76	0.74	23.9	58.5	85.6
UIC	693,407	107,488,880	202,180,059	265,123,971	316,666,578	155.02	291.57	382.35	456.68	1.28	1.21	1.08	1.07	33.9	63.8	83.7
UIS	109,208	11,776,628	21,548,542	41,980,193	48,511,123	107.84	197.32	384.41	444.21	0.89	0.82	1.08	1.04	24.3	44.4	86.5
UIUC	1,363,322	181,235,420	401,484,751	545,651,570	685,300,796	132.94	294.49	400.24	502.67	1.09	1.22	1.13	1.18	26.4	58.6	79.6
WIU	306,138	35,691,759	62,942,382	94,083,092	107,784,414	116.59	205.60	307.32	352.08	0.96	0.85	0.87	0.83	33.1	58.4	87.3
Total	5,013,378	609,315,530	1,210,525,975	1,779,739,889	2,133,389,018	Average 121.54	241.46	355.00	425.54							

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 <u>Chicago State University</u>	Fiscal Year	<u>2014</u>
1. State Operating Appropriation and University Income Fund for Fiscal Year*		<u>119,223,618.49</u>
2. Actual Expenditures for Fiscal Year: July 1 to June 30		<u>119,223,618.49</u>
3. Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		<u>0</u>
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		<u>119,223,618.49</u>
5. Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		<u>0</u>
6. Expenditures Excluded from Unit Cost Study		<u>48,322,334.77</u>
GMS Group Insurance Payment	_____	
Unemployment Compensation	_____	
Permanent Improvements	_____	
Medicate Payments	_____	
Scholarships and Fellowships	<u>9,728,590.02</u>	
Student Aide	_____	
Other Adjustment*	<u>38,593,744.75</u>	
7. Other Expenditures Included in Unit Cost Study		<u>0</u>
8. Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		<u>70,901,283.72</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**

Institution	<u>Eastern Illinois University</u>	Fiscal Year	<u>FY2014</u>
1.	State Operating Appropriations and University Income Fund for Fiscal Year		<u>116,516,064</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30		<u>110,938,006</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30		<u>203,228</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (line 2 plus line 3)		<u>111,141,234</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)		<u>5,374,830</u>
6.	Expenditures Excluded from Unit Cost Study		
	Retirement Contributions	<u>0</u>	
	Refunds	<u>N/A</u>	
	Student Aid	<u>5,602,537</u>	
	Other:		
	<u>Medicare/Insurance Lapse</u>	<u>2,793,586</u>	
	<u>Total Expenditures Excluded from Unit Cost Study</u>		<u>8,396,123</u>
7.	Other Expenditures Included in Unit Cost Study		<u>0</u>
8.	Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)		<u>102,745,111</u>

Form C

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

		FY14
1	State Appropriation and University Income Fund	\$55,408,129
2	Actual Expenditures to 6/30	\$52,031,306
3	Estimated Lapse Period Expenditures	\$1,688,088
4	Total Estimated Expenditures (Line 2 plus Line 3)	\$53,719,394
5	Estimated Lapsed Appropriations (Line 1 less Line 4)	\$1,688,735
6	Cost Study Exclusions:	-\$1,104,394
	Medicare	-\$627,682
	Student Aid	-\$125,826
	Permanent Improvements	-\$350,886
7	Extraordinary Cost Study Inclusions	\$0
8	Expenditures Included in Cost Study (Line 4 plus Line 6 plus Line 7)	\$52,615,000

Illinois State University

FORM C

Fiscal Year 2014

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

(in thousands of dollars)

1. State Operating Appropriations for Fiscal Year (includes American Recovery & Reinvestment Funds)	\$ 245,200.2
2. Actual Expenditures for Fiscal Year (July 1 through June 30) including Lapse (includes American Recovery & Reinvestment Funds)	\$ 226,327.9
3. Estimated Lapse Period Expenditures for Fiscal Year Based on Obligations as of June 30	\$ 0.0
4. Total Estimated Expenditures from State Appropriated Funds (Line 2 plus Line 3)	\$ 226,327.9
5. Estimated Lapsed Appropriations for Fiscal Year (Line 1 less Line 4)	\$ 18,872.3
6. Expenditures Excluded from the Unit Cost Study	<u>(\$ 19,414.9)</u>
<u>(in actual dollars)</u>	
Medicare Payments	(\$ 2,414.6)
Student Aid	(\$ 13,828.4)
ROTC	(\$ 39.5)
Group Health Insurance	(\$ 3,078.3)
Unemployment Benefits	(\$ 54.1)
7. Total Expenditures Included in the Cost Study (Line 4 less Line 6)	<u>\$ 206,913.0</u>

FORM C

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

Institution:	<u> Northeastern Illinois University</u>	Fiscal Year	<u> 2014</u>
1.	State Operating Appropriations and University Income Fund for Fiscal Year	\$	<u>93,792,386</u>
2.	Actual Expenditures for Fiscal Year: July 1 to June 30	\$	<u>93,792,386</u>
3.	Estimated Lapse Period Expenditures for Fiscal Year Based on obligations as of June 30	\$	<u>-</u>
4.	Total Estimated Expenditures from State-Appropriated Funds and University Income Fund (Line 2 plus Line 3)	\$	<u>93,792,386</u>
5.	Estimated Lapsed Appropriations for Fiscal Year (Line 1 less Line 4)	\$	<u>-</u>
6.	Expenditures Excluded from Unit Cost Study	\$	<u>(2,203,884)</u>
	Medicare Payments	\$	<u>993,780</u>
	Student Aid	\$	<u>1,210,104</u>
7.	Other Expenditures Included in the Cost Study	\$	<u>-</u>
8.	Expenditures* Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)	\$	<u>91,588,501</u>

* Reported Cost Study expenditures were \$91,588,498. The difference between these two amounts represents a rounding error of .00001%.

Form C

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

Institution: **Northern Illinois University**

Fiscal Year: **2014**

State Operating Appropriations and University Income Fund for Fiscal Year	<u>224,754,398</u>
Actual Expenditures for Fiscal Year: July 1 to June 30	<u>224,754,398</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>224,754,398</u>
Estimated Lapsed Appropriations for Fiscal Year (line 1 less line 4)	<u>0</u>
Expenditures Excluded from Cost Study	<u>8,333,117</u>
Retirement Contributions	<u>0</u>
Refunds	<u>0</u>
Student Aid	<u>637,869</u>
Medicare	<u>3,270,035</u>
Unemployment Benefits	<u>63,228</u>
Scholarships & Fellowships	<u>4,020,947</u>
University Press	<u>341,038</u>
Other Expenditures Included in Unit Cost Study (line 4, less line 6, plus line 7)	<u>216,421,281</u>
Expenditures Included in Unit Cost Study	<u>216,421,281</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 2014

1. State Operating Appropriations and University Income Funds		
Beginning Appropriation and Income Funds	\$272,255,100.00	
Changes to Appropriation and Income Funds		
Net Changes to Appropriation and Income Funds	(\$2,697,622.29)	
Ending State-Appropriations and Income Funds Available		\$269,557,477.71
2. Actual Expenditures for Fiscal Year: July 1 to June 30		\$257,773,270.69
3. Estimated Lapse Period Expenditure for the Fiscal Year based on obligations as of June 30		0
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (Line 2 plus Line 3)		\$257,773,270.69
5. Estimated Lapsed Appropriations for Fiscal Year		\$11,784,207.02
Lapsed General Revenue	\$0.00	
Income Fund Unexpended	\$11,784,207.02	
6. Expenditures Excluded from Unit Cost Study		\$64,464,835.59
Auditor General Expense	\$186,421.00	
Student Aid	\$10,185,868.00	
Social Security and Medicare	\$2,053,843.00	
Medical School Expenditures	\$50,364,447.39	
Medical School Overhead	\$840,753.46	
Permanent Improvements	\$565,804.68	
Retirement Contributions ¹		
ROTC	\$71,483.00	
University Press	\$196,158.00	
Rounding Error	\$57.06	
7. Other Expenditures Included in the Cost Study		\$2,340,986.90
SIU Central Expenditures	\$2,375,908.52	
Expenditures Excluded From Cost Study (Medicare & SS)	(\$34,921.62)	
8. Expenditures Included in Unit Cost Study (Line 4 less Line 6 plus Line 7)		\$195,649,422.00

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:	<u>Southern Illinois University Edwardsville</u>	Fiscal Year 2014
1. State Operating Appropriations and University Income Fund for Fiscal Year		
Beginning Appropriation and Income Funds	\$ 159,380,109	
Changes to Appropriation and Income Funds		
Net Intercampus One-Time Transfers	(484,088)	
Income Fund Growth & Carryover	-	
Ending State-Appropriation and Income Funds Available		\$ 158,896,021
2. Actual Expenditures for Fiscal Year July 1 to June 30		142,588,574
3. Estimated Lapse Period Expenditure for the Fiscal Year based on obligations as of June 30		0
4. Total Estimated Expenditures from State-Appropriated Funds and University Income Funds (Line 2 plus Line 3)		142,588,574
5. Estimated Lapsed Appropriations for Fiscal Year		16,307,447
6. Expenditures Excluded from the Unit Cost Study		
Social Security and Medicare Payments	(1,626,763)	
Refunds	0	
Student Aid	(6,116,927)	
CMS Group Insurance	(1,672,463)	
Other:		
ROTC	(8,165)	
Unemployment Compensation	(43,093)	
Auditor General - Audit Expense	(149,912)	
School of Dental Medicine	(10,917,288)	
School Of Dental Medicine O & M	(1,453,056)	
School of Dental Medicine - Institutional Support	(1,852,061)	
		(23,839,727)
7. Other Expenditures Included in the Cost Study		
SIU Central Expenditures	1,214,084	
Expenditures Excluded from Cost Study (Medicare)	(19,538)	
		1,194,546
8. Expenditures Included in the Unit Cost Study (Line 4 less Line 6 plus Line 7)		\$ 119,943,392

FORM C
Reconciliation of Unit Cost Study to Annual Financial Statements
University of Illinois
FY 2014

	University Administration	Chicago	Springfield	Urbana- Champaign	Total	
State FY 14 Operating Appropriations	\$171,133,600	\$609,103,100	\$51,362,100	\$901,294,900	\$1,732,893,700	
Actual Expenditures July 1 to June 30	156,198,179	597,355,243	54,544,745	905,719,195	\$1,713,817,361	
Estimated Lapse Period Expenditures	0	0	0	61,900	\$61,900	
Total Estimated Expenditures per Accounting System	*	\$156,198,179	\$597,355,243	\$54,544,745	\$905,781,095	\$1,713,879,262
Less:						
Medicare	(1,218,800)	(5,877,400)	(552,000)	(8,474,400)	(16,122,600)	
Health Insurance Payments	(24,893,200)				(24,893,200)	
Willard Airport				(442,004)	(442,004)	
University Press	(909,041)				(909,041)	
Cost Recovery Courses				0	0	
Contract Courses				0	0	
Library Computer System	(2,675,002)				(2,675,002)	
Student Aid		(38,003,706)	(3,996,268)	(81,961,392)	(123,961,366)	
Workers Compensation		(3,082,000)	(155,700)	(3,582,300)	(6,820,000)	
Military Program		(86,682)		(227,872)	(314,553)	
Net Cost Study	\$126,502,136	\$550,305,455	\$49,840,777	\$811,093,127	\$1,537,741,495	
Intercampus Adjustments:						
Intercampus O & M Physical Plant Adjustments	(\$425,405)	\$168,266		\$257,139	0	
Net UA Institutional Support	(110,430,075)	46,585,165	2,791,777	61,053,133	0	
UA ASOR Adjustment	(10,806,467)	4,706,795	255,219	5,844,453	0	
Library Computer System	(1,437,531)	259,445	73,465	1,104,621	0	
Sub-total	\$3,402,657	\$602,025,127	\$52,961,238	\$879,352,473	\$1,537,741,495	
Deduct:						
Medicine incl support		(113,878,991)			(113,878,991)	
Dentistry incl support		(34,666,364)			(34,666,364)	
Hospital incl support		(66,299,004)			(66,299,004)	
Net Cost Study	\$3,402,657	\$387,180,768	\$52,961,238	\$879,352,473	\$1,322,897,136	

Western Illinois University--Form C

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

WESTERN ILLINOIS UNIVERSITY

FISCAL YEAR 2014

1. STATE OPERATING APPROPRIATIONS FOR FISCAL YEAR 2014		\$125,943,500
2. ACTUAL EXPENDITURES FOR FISCAL YEAR 2014		125,943,500
3. LAPSE PERIOD EXPENDITURES FOR THE FISCAL YEAR BASED ON OBLIGATIONS AS OF SEPTEMBER 15, 2013		0
4. TOTAL ESTIMATED EXPENDITURES FROM STATE-APPROPRIATED FUNDS (LINE 2 PLUS LINE 3)		125,943,500
5. ESTIMATED LAPSED APPROPRIATIONS FOR FISCAL YEAR 2014: (LINE 1 LESS LINE 4)		0
6. EXPENDITURES EXCLUDED FROM THE UNIT COST STUDY		9,118,755
FICA MEDICARE	1,337,962	
MATCHING FUNDS	190,282	
STUDENT AID	2,691,952	
MILITARY SCIENCE	37,976	
CMS GROUP INSURANCE	1,744,800	
PERMANENT IMPROVEMENTS	656,883	
FACILITIES PLANNING	361,698	
DEPT EMPLOYMENT SECURITY	36,215	
RETIREMENT	60,987	
RESERVE	2,000,000	
7. OTHER EXPENDITURES INCLUDED IN THE UNIT COST STUDY		0
8. EXPENDITURES INCLUDED IN THE UNIT COST STUDY FY 2014: (LINE 4 PLUS LINE 7 LESS LINE 6)		<u>\$116,824,745</u>

SECTION VIII
COMPARATIVE COST STUDY PROCEDURES

COMPARATIVE COST STUDY PROCEDURES

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

The 2013-14 *Comparative Cost Study* is presented in the last two sections of this report. Section IX reports the differences between the instructional costs reported by each university and a weighted average instructional cost based on all universities. The weighted average instructional cost is determined by multiplying that institution's credit hours for each academic discipline and level of instruction by the average instructional costs per credit hour for all public universities for that academic discipline and level of instruction. Thus, the weighted average instructional cost for each institution is determined by the unique mix of academic programs at that institution. A negative number indicates that the institution's instructional costs are less than the weighted average for all public universities. A positive number indicates that the institution's instructional costs exceed the weighted average.

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

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

SECTION IX

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

**2013-2014 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	2,249,366	4,843,593	2,123,555	200,873	9,417,387
	Reported	4,242,742	13,144,390	6,463,398	357,158	24,207,688
	Weighted	1,993,376	8,300,797	4,339,843	156,285	14,790,301
Eastern Illinois University	Difference	1,766,502	5,177,879	1,287,201		8,231,582
	Reported	7,166,437	21,223,453	5,743,732		34,133,622
	Weighted	5,399,935	16,045,574	4,456,531		25,902,040
Governors State University	Difference		377,100	-685,539	-21,780	-330,219
	Reported		7,358,467	7,220,218	302,956	14,881,641
	Weighted		6,981,367	7,905,757	324,736	15,211,860
Illinois State University	Difference	-4,173,252	-2,123,361	-564,866	-338,050	-7,199,529
	Reported	11,499,020	31,890,874	5,744,452	1,369,701	50,504,047
	Weighted	15,672,272	34,014,235	6,309,318	1,707,751	57,703,576
Northeastern Illinois University	Difference	381,573	553,571	165,094		1,100,238
	Reported	5,570,321	15,340,352	4,947,728		25,858,401
	Weighted	5,188,748	14,786,781	4,782,634		24,758,163
Northern Illinois University	Difference	1,159,153	-9,711,853	-1,498,217	-780,226	-10,831,143
	Reported	12,058,544	23,689,643	13,452,008	3,338,967	52,539,162
	Weighted	10,899,391	33,401,496	14,950,225	4,119,193	63,370,305
Southern Illinois University Carbondale	Difference	-2,366,770	-2,576,473	-2,063,953	-1,720,624	-8,727,820
	Reported	6,680,324	26,528,769	8,638,340	2,419,620	44,267,053
	Weighted	9,047,094	29,105,242	10,702,293	4,140,244	52,994,873
Southern Illinois University Edwardsville	Difference	-4,908,359	-7,279,658	-487,255	-9,371	-12,684,643
	Reported	5,880,769	13,175,412	7,130,064	230,683	26,416,928
	Weighted	10,789,128	20,455,070	7,617,319	240,054	39,101,571
U of I at Chicago	Difference	3,197,870	5,956,205	71,687	4,934,623	14,160,385
	Reported	19,264,626	40,506,297	27,096,439	20,621,518	107,488,880
	Weighted	16,066,756	34,550,092	27,024,752	15,686,895	93,328,495
U of I at Springfield	Difference	143,864	-188,342	-1,327,954	-20,945	-1,393,377
	Reported	2,004,983	5,455,421	4,267,354	48,870	11,776,628
	Weighted	1,861,119	5,643,763	5,595,308	69,815	13,170,005
U of I at Urbana/Champaign	Difference	2,632,222	2,442,767	1,502,336	-2,273,145	4,304,180
	Reported	38,397,991	70,041,856	40,383,762	32,411,811	181,235,420
	Weighted	35,765,769	67,599,089	38,881,426	34,684,956	176,931,240
Western Illinois University	Difference	-82,162	2,528,580	1,477,919	28,650	3,952,987
	Reported	8,419,210	20,369,148	6,607,731	295,670	35,691,759
	Weighted	8,501,372	17,840,568	5,129,812	267,020	31,738,772

**2013-2014 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	-283,887	-787,807	-547,404	-16,183	-1,635,281
	Reported	85,429	293,326	402,076	8,166	788,997
	Weighted	369,316	1,081,133	949,480	24,349	2,424,278
Eastern Illinois University	Difference	-129,935	-682,405	-121,250		-933,590
	Reported	867,692	1,335,261	532,499		2,735,452
	Weighted	997,627	2,017,666	653,749		3,669,042
Governors State University	Difference		-281,323	-713,079	-39,979	-1,034,381
	Reported		594,530	507,827	4,592	1,106,949
	Weighted		875,853	1,220,906	44,571	2,141,330
Illinois State University	Difference	-1,414,129	-2,049,170	-228,590	112,647	-3,579,242
	Reported	1,758,421	2,331,040	768,587	425,572	5,283,620
	Weighted	3,172,550	4,380,210	997,177	312,925	8,862,862
Northeastern Illinois University	Difference	-773,881	-1,316,370	-309,157		-2,399,408
	Reported	170,692	648,864	396,564		1,216,120
	Weighted	944,573	1,965,234	705,721		3,615,528
Northern Illinois University	Difference	-240,254	-1,081,679	-1,597,594	-547,868	-3,467,395
	Reported	1,767,735	3,422,932	886,364	162,705	6,239,736
	Weighted	2,007,989	4,504,611	2,483,958	710,573	9,707,131
Southern Illinois University Carbondale	Difference	1,608,105	-520,641	487,386	455,522	2,030,372
	Reported	3,310,359	3,609,427	2,579,792	1,315,785	10,815,363
	Weighted	1,702,254	4,130,068	2,092,406	860,263	8,784,991
Southern Illinois University Edwardsville	Difference	869,212	-217,820	712,277	9,427	1,373,096
	Reported	3,017,602	2,587,779	2,244,035	40,329	7,889,745
	Weighted	2,148,390	2,805,599	1,531,758	30,902	6,516,649
U of I at Chicago	Difference	-85,585	1,216,065	166,433	-396,082	900,831
	Reported	2,997,195	6,386,300	5,228,249	2,714,857	17,326,601
	Weighted	3,082,780	5,170,235	5,061,816	3,110,939	16,425,770
U of I at Springfield	Difference	-27,890	-30,027	-360,367	-2,339	-420,623
	Reported	292,739	861,125	682,242	13,086	1,849,192
	Weighted	320,629	891,152	1,042,609	15,425	2,269,815
U of I at Urbana/Champaign	Difference	92,787	3,377,722	1,726,651	419,672	5,616,832
	Reported	8,075,975	14,805,633	10,478,454	8,592,751	41,952,813
	Weighted	7,983,188	11,427,911	8,751,803	8,173,079	36,335,981
Western Illinois University	Difference	385,462	2,373,462	784,700	5,188	3,548,812
	Reported	2,081,618	4,855,198	1,589,064	41,031	8,566,911
	Weighted	1,696,156	2,481,736	804,364	35,843	5,018,099

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		203 Departmental Research				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-410,979	-1,747,128	-941,142	-79,317	-3,178,566
	Reported	22,476	60,356	59,625	12	142,469
	Weighted	433,455	1,807,484	1,000,767	79,329	3,321,035
Eastern Illinois University	Difference	-983,004	-2,474,041	-747,075		-4,204,120
	Reported	164,218	893,397	199,957		1,257,572
	Weighted	1,147,222	3,367,438	947,032		5,461,692
Governors State University	Difference		-1,181,509	-1,123,009	-158,390	-2,462,908
	Reported		337,399	425,572	40,251	803,222
	Weighted		1,518,908	1,548,581	198,641	3,266,130
Illinois State University	Difference	1,396,333	1,381,951	-378,762	-560,538	1,838,984
	Reported	4,865,251	8,536,846	1,038,066	236,948	14,677,111
	Weighted	3,468,918	7,154,895	1,416,828	797,486	12,838,127
Northeastern Illinois University	Difference	-595,786	-1,192,567	-255,522		-2,043,875
	Reported	475,569	2,188,464	810,900		3,474,933
	Weighted	1,071,355	3,381,031	1,066,422		5,518,808
Northern Illinois University	Difference	1,081,782	-426,377	-2,378,138	-1,732,051	-3,454,784
	Reported	3,295,159	6,632,698	2,135,412	391,993	12,455,262
	Weighted	2,213,377	7,059,075	4,513,550	2,124,044	15,910,046
Southern Illinois University Carbondale	Difference	-248,953	-535,436	-1,062,049	-1,535,742	-3,382,180
	Reported	1,434,126	5,209,398	2,097,362	570,686	9,311,572
	Weighted	1,683,079	5,744,834	3,159,411	2,106,428	12,693,752
Southern Illinois University Edwardsville	Difference	-31,261	-630,176	502,225	15,232	-143,980
	Reported	2,206,165	3,837,718	2,577,586	71,986	8,693,455
	Weighted	2,237,426	4,467,894	2,075,361	56,754	8,837,435
U of I at Chicago	Difference	-175,429	208,227	1,657,333	981,833	2,671,964
	Reported	3,093,848	8,139,481	8,639,524	8,266,765	28,139,618
	Weighted	3,269,277	7,931,254	6,982,191	7,284,932	25,467,654
U of I at Springfield	Difference	-93,257	-361,594	-746,397	-26,779	-1,228,027
	Reported	216,610	996,814	724,469	12,568	1,950,461
	Weighted	309,867	1,358,408	1,470,866	39,347	3,178,488
U of I at Urbana/Champaign	Difference	1,201,921	9,394,892	6,185,017	3,203,248	19,985,078
	Reported	9,083,609	25,624,695	18,918,355	19,841,450	73,468,109
	Weighted	7,881,688	16,229,803	12,733,338	16,638,202	53,483,031
Western Illinois University	Difference	-1,141,361	-2,436,234	-712,475	-107,489	-4,397,559
	Reported	644,295	1,485,605	483,398	26,275	2,639,573
	Weighted	1,785,656	3,921,839	1,195,873	133,764	7,037,132

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		204 Departmental Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	66,287	-328,123	-446,628	17,924	-690,540
	Reported	654,042	2,029,191	1,041,062	54,922	3,779,217
	Weighted	587,755	2,357,314	1,487,690	36,998	4,469,757
Eastern Illinois University	Difference	502,454	1,782,431	422,241		2,707,126
	Reported	2,145,766	6,713,244	1,787,352		10,646,362
	Weighted	1,643,312	4,930,813	1,365,111		7,939,236
Governors State University	Difference		112,071	-353,688	13,639	-227,978
	Reported		2,372,350	2,333,210	99,523	4,805,083
	Weighted		2,260,279	2,686,898	85,884	5,033,061
Illinois State University	Difference	895,461	2,531,236	437,277	201,802	4,065,776
	Reported	5,540,040	12,854,610	2,352,563	625,973	21,373,186
	Weighted	4,644,579	10,323,374	1,915,286	424,171	17,307,410
Northeastern Illinois University	Difference	646,410	2,436,706	972,944		4,056,060
	Reported	2,186,239	7,016,902	2,513,018		11,716,159
	Weighted	1,539,829	4,580,196	1,540,074		7,660,099
Northern Illinois University	Difference	-1,761,534	-7,178,430	-4,211,296	-739,382	-13,890,642
	Reported	1,366,794	2,693,853	1,315,083	310,826	5,686,556
	Weighted	3,128,328	9,872,283	5,526,379	1,050,208	19,577,198
Southern Illinois University Carbondale	Difference	786,729	2,999,247	1,868,986	148,632	5,803,594
	Reported	3,482,569	12,278,555	6,587,945	1,202,938	23,552,007
	Weighted	2,695,840	9,279,308	4,718,959	1,054,306	17,748,413
Southern Illinois University Edwardsville	Difference	1,082,865	229,217	367,146	5,728	1,684,956
	Reported	4,127,126	6,048,449	2,855,073	65,879	13,096,527
	Weighted	3,044,261	5,819,232	2,487,927	60,151	11,411,571
U of I at Chicago	Difference	496,740	-992,907	1,085,390	46,702	635,925
	Reported	5,780,907	9,588,045	9,838,353	4,512,374	29,719,679
	Weighted	5,284,167	10,580,952	8,752,963	4,465,672	29,083,754
U of I at Springfield	Difference	-430,675	-487,081	-693,516	-17,588	-1,628,860
	Reported	427,541	1,297,960	1,136,706	20,153	2,882,360
	Weighted	858,216	1,785,041	1,830,222	37,741	4,511,220
U of I at Urbana/Champaign	Difference	-2,373,256	-1,641,411	31,529	291,822	-3,691,316
	Reported	8,588,933	18,221,313	14,839,297	10,062,268	51,711,811
	Weighted	10,962,189	19,862,724	14,807,768	9,770,446	55,403,127
Western Illinois University	Difference	88,524	537,051	519,622	30,726	1,175,923
	Reported	2,652,251	5,939,979	2,116,256	88,300	10,796,786
	Weighted	2,563,727	5,402,928	1,596,634	57,574	9,620,863

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		205 College or School Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	773,529	1,766,580	74,398	16,059	2,630,566
	Reported	1,139,415	3,535,084	1,813,653	95,680	6,583,832
	Weighted	365,886	1,768,504	1,739,255	79,621	3,953,266
Eastern Illinois University	Difference	-587,030	-2,046,170	-831,994		-3,465,194
	Reported	473,977	1,542,053	459,421		2,475,451
	Weighted	1,061,007	3,588,223	1,291,415		5,940,645
Governors State University	Difference		729,486	-137,414	-24,770	567,302
	Reported		2,299,829	2,261,885	96,483	4,658,197
	Weighted		1,570,343	2,399,299	121,253	4,090,895
Illinois State University	Difference	-1,425,558	-852,351	-614,602	-478,346	-3,370,857
	Reported	1,772,720	7,117,650	1,057,716	328,169	10,276,255
	Weighted	3,198,278	7,970,001	1,672,318	806,515	13,647,112
Northeastern Illinois University	Difference	-574,653	-1,544,120	-612,738		-2,731,511
	Reported	360,033	1,562,455	654,185		2,576,673
	Weighted	934,686	3,106,575	1,266,923		5,308,184
Northern Illinois University	Difference	3,903,270	4,447,676	1,817,847	-268,986	9,899,807
	Reported	6,185,558	12,191,344	5,951,571	1,406,684	25,735,157
	Weighted	2,282,288	7,743,668	4,133,724	1,675,670	15,835,350
Southern Illinois University Carbondale	Difference	-579,062	-2,060,675	-1,405,846	-831,155	-4,876,738
	Reported	1,065,650	3,968,778	1,192,082	452,973	6,679,483
	Weighted	1,644,712	6,029,453	2,597,928	1,284,128	11,556,221
Southern Illinois University Edwardsville	Difference	-862,391	-1,168,499	905,111	27,193	-1,098,586
	Reported	1,209,161	3,579,346	3,630,010	114,127	8,532,644
	Weighted	2,071,552	4,747,845	2,724,899	86,934	9,631,230
U of I at Chicago	Difference	-1,859,278	-4,463,703	-553,979	729,644	-6,147,316
	Reported	963,210	2,982,905	9,311,552	6,247,614	19,505,281
	Weighted	2,822,488	7,446,608	9,865,531	5,517,970	25,652,597
U of I at Springfield	Difference	113,111	233,764	-276,980	-6,351	63,544
	Reported	431,076	1,433,548	1,212,501	12,776	3,089,901
	Weighted	317,965	1,199,784	1,489,481	19,127	3,026,357
U of I at Urbana/Champaign	Difference	1,743,065	5,888,114	1,956,374	905,398	10,492,951
	Reported	8,954,581	20,615,541	12,688,664	10,857,812	53,116,598
	Weighted	7,211,516	14,727,427	10,732,290	9,952,414	42,623,647
Western Illinois University	Difference	-644,997	-930,093	-320,171	-68,681	-1,963,942
	Reported	1,044,770	3,029,023	1,100,130	73,430	5,247,353
	Weighted	1,689,767	3,959,116	1,420,301	142,111	7,211,295

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

206 Subtotal, Departmental and College Costs

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,394,316	3,747,114	262,776	139,355	6,543,561
	Reported	6,144,107	19,062,348	9,779,813	515,939	35,502,207
	Weighted	3,749,791	15,315,234	9,517,037	376,584	28,958,646
Eastern Illinois University	Difference	568,985	1,757,692	9,121		2,335,798
	Reported	10,818,090	31,707,408	8,722,961		51,248,459
	Weighted	10,249,105	29,949,716	8,713,840		48,912,661
Governors State University	Difference		-244,178	-3,012,731	-231,282	-3,488,191
	Reported		12,962,575	12,748,712	543,805	26,255,092
	Weighted		13,206,753	15,761,443	775,087	29,743,283
Illinois State University	Difference	-4,721,148	-1,111,698	-1,349,546	-1,062,487	-8,244,879
	Reported	25,435,452	62,731,020	10,961,384	2,986,363	102,114,219
	Weighted	30,156,600	63,842,718	12,310,930	4,048,850	110,359,098
Northeastern Illinois University	Difference	-916,338	-1,062,783	-39,381		-2,018,502
	Reported	8,762,854	26,757,037	9,322,395		44,842,286
	Weighted	9,679,192	27,819,820	9,361,776		46,860,788
Northern Illinois University	Difference	4,142,416	-13,950,667	-7,867,400	-4,068,515	-21,744,166
	Reported	24,673,790	48,630,470	23,740,438	5,611,175	102,655,873
	Weighted	20,531,374	62,581,137	31,607,838	9,679,690	124,400,039
Southern Illinois University Carbondale	Difference	-799,953	-2,693,981	-2,175,478	-3,483,369	-9,152,781
	Reported	15,973,028	51,594,927	21,095,521	5,962,002	94,625,478
	Weighted	16,772,981	54,288,908	23,270,999	9,445,371	103,778,259
Southern Illinois University Edwardsville	Difference	-3,849,936	-9,066,939	1,999,502	48,206	-10,869,167
	Reported	16,440,823	29,228,704	18,436,768	523,004	64,629,299
	Weighted	20,290,759	38,295,643	16,437,266	474,798	75,498,466
U of I at Chicago	Difference	1,574,316	1,923,884	2,426,863	6,296,718	12,221,781
	Reported	32,099,786	67,603,028	60,114,117	42,363,128	202,180,059
	Weighted	30,525,470	65,679,144	57,687,254	36,066,410	189,958,278
U of I at Springfield	Difference	-294,850	-833,282	-3,405,215	-74,004	-4,607,351
	Reported	3,372,949	10,044,868	8,023,272	107,453	21,548,542
	Weighted	3,667,799	10,878,150	11,428,487	181,457	26,155,893
U of I at Urbana/Champaign	Difference	3,296,734	19,462,080	11,401,905	2,546,992	36,707,711
	Reported	73,101,089	149,309,038	97,308,532	81,766,092	401,484,751
	Weighted	69,804,355	129,846,958	85,906,627	79,219,100	364,777,040
Western Illinois University	Difference	-1,394,536	2,072,764	1,749,592	-111,608	2,316,212
	Reported	14,842,144	35,678,953	11,896,579	524,706	62,942,382
	Weighted	16,236,680	33,606,189	10,146,987	636,314	60,626,170

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS
207 Overhead Support Unique to Function**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-36,518	-284,513	-115,363	-2,549	-438,943
	Reported	359,198	1,084,033	404,920	9,795	1,857,946
	Weighted	395,716	1,368,546	520,283	12,344	2,296,889
Eastern Illinois University	Difference	794,277	1,451,798	188,602		2,434,677
	Reported	1,874,293	4,179,099	710,658		6,764,050
	Weighted	1,080,016	2,727,301	522,056		4,329,373
Governors State University	Difference		-67,536	-47,656	4,867	-110,325
	Reported		1,188,949	822,986	24,330	2,036,265
	Weighted		1,256,485	870,642	19,463	2,146,590
Illinois State University	Difference	-1,686,955	-2,040,667	-39,436	67,894	-3,699,164
	Reported	1,438,208	3,547,025	619,797	168,858	5,773,888
	Weighted	3,125,163	5,587,692	659,233	100,964	9,473,052
Northeastern Illinois University	Difference	1,290,737	2,348,810	378,957		4,018,504
	Reported	2,298,877	4,812,127	923,699		8,034,703
	Weighted	1,008,140	2,463,317	544,742		4,016,199
Northern Illinois University	Difference	1,667,028	3,116,061	777,650	220,185	5,780,924
	Reported	3,807,105	8,395,075	2,284,736	530,064	15,016,980
	Weighted	2,140,077	5,279,014	1,507,086	309,879	9,236,056
Southern Illinois University Carbondale	Difference	-93,196	-648,608	-155,627	39,442	-857,989
	Reported	1,577,736	3,816,821	872,198	253,457	6,520,212
	Weighted	1,670,932	4,465,429	1,027,825	214,015	7,378,201
Southern Illinois University Edwardsville	Difference	-89,874	-516,522	-128,397	-1,283	-736,076
	Reported	1,968,577	2,584,642	669,665	10,266	5,233,150
	Weighted	2,058,451	3,101,164	798,062	11,549	5,969,226
U of I at Chicago	Difference	-397,830	-1,057,236	-486,724	59,224	-1,882,566
	Reported	2,560,978	3,892,219	2,082,129	749,383	9,284,709
	Weighted	2,958,808	4,949,455	2,568,853	690,159	11,167,275
U of I at Springfield	Difference	750,110	1,738,704	1,029,605	12,472	3,530,891
	Reported	1,113,615	2,801,506	1,899,568	19,874	5,834,563
	Weighted	363,505	1,062,802	869,963	7,402	2,303,672
U of I at Urbana/Champaign	Difference	-3,102,820	-5,063,839	-1,502,212	-406,929	-10,075,800
	Reported	3,187,416	4,254,020	1,525,672	1,019,616	9,986,724
	Weighted	6,290,236	9,317,859	3,027,884	1,426,545	20,062,524
Western Illinois University	Difference	905,048	1,023,555	100,606	6,682	2,035,891
	Reported	2,631,172	4,146,571	681,045	28,395	7,487,183
	Weighted	1,726,124	3,123,016	580,439	21,713	5,451,292

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		208 Academic Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	720,951	1,780,640	870,642	52,685	3,424,918
	Reported	1,164,288	3,606,808	1,823,374	94,122	6,688,592
	Weighted	443,337	1,826,168	952,732	41,437	3,263,674
Eastern Illinois University	Difference	-70,349	-345,198	-109,021		-524,568
	Reported	1,170,631	3,309,848	870,069		5,350,548
	Weighted	1,240,980	3,655,046	979,090		5,875,116
Governors State University	Difference		-228,259	-288,166	-20,694	-537,119
	Reported		1,363,318	1,307,461	54,731	2,725,510
	Weighted		1,591,577	1,595,627	75,425	3,262,629
Illinois State University	Difference	245,678	1,814,667	339,896	101,409	2,501,650
	Reported	3,931,819	9,696,976	1,694,418	461,632	15,784,845
	Weighted	3,686,141	7,882,309	1,354,522	360,223	13,283,195
Northeastern Illinois University	Difference	177,127	442,228	185,029		804,384
	Reported	1,335,298	3,810,822	1,236,844		6,382,964
	Weighted	1,158,171	3,368,594	1,051,815		5,578,580
Northern Illinois University	Difference	1,388,033	245,114	47,881	-93,864	1,587,164
	Reported	3,891,480	7,791,674	3,555,945	839,108	16,078,207
	Weighted	2,503,447	7,546,560	3,508,064	932,972	14,491,043
Southern Illinois University Carbondale	Difference	430,100	1,184,807	544,021	-12,539	2,146,389
	Reported	2,463,093	7,776,760	3,082,533	872,237	14,194,623
	Weighted	2,032,993	6,591,953	2,538,512	884,776	12,048,234
Southern Illinois University Edwardsville	Difference	-421,631	-1,081,642	414,273	16,800	-1,072,200
	Reported	1,996,634	3,450,391	2,072,234	57,837	7,577,096
	Weighted	2,418,265	4,532,033	1,657,961	41,037	8,649,296
U of I at Chicago	Difference	-1,799,599	-3,985,241	-2,442,767	-923,210	-9,150,817
	Reported	1,643,772	3,390,627	2,949,625	2,044,588	10,028,612
	Weighted	3,443,371	7,375,868	5,392,392	2,967,798	19,179,429
U of I at Springfield	Difference	-90,853	-392,054	-541,491	-6,266	-1,030,664
	Reported	307,816	881,375	680,793	8,737	1,878,721
	Weighted	398,669	1,273,429	1,222,284	15,003	2,909,385
U of I at Urbana/Champaign	Difference	-336,846	711,069	871,375	901,582	2,147,180
	Reported	7,627,719	15,354,027	9,881,959	8,277,341	41,141,046
	Weighted	7,964,565	14,642,958	9,010,584	7,375,759	38,993,866
Western Illinois University	Difference	-242,610	-146,132	108,326	-15,902	-296,318
	Reported	1,720,482	3,921,363	1,238,437	54,459	6,934,741
	Weighted	1,963,092	4,067,495	1,130,111	70,361	7,231,059

**2013-2014 COMPARATIVE COST STUDY
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	296,168	821,296	296,572	8,318	1,422,354
	Reported	605,007	1,825,869	682,015	16,499	3,129,390
	Weighted	308,839	1,004,573	385,443	8,181	1,707,036
Eastern Illinois University	Difference	776,042	1,591,276	247,827		2,615,145
	Reported	1,618,435	3,608,616	613,648		5,840,699
	Weighted	842,393	2,017,340	365,821		3,225,554
Governors State University	Difference		-457,450	-300,894	-5,347	-763,691
	Reported		435,697	301,586	8,914	746,197
	Weighted		893,147	602,480	14,261	1,509,888
Illinois State University	Difference	-506,468	-1,106,385	-119,787	-10,212	-1,742,852
	Reported	1,939,430	2,970,461	325,772	62,289	5,297,952
	Weighted	2,445,898	4,076,846	445,559	72,501	7,040,804
Northeastern Illinois University	Difference	102,255	89,536	7,337		199,128
	Reported	877,720	1,837,296	352,675		3,067,691
	Weighted	775,465	1,747,760	345,338		2,868,563
Northern Illinois University	Difference	412,262	668,532	204,052	71,174	1,356,020
	Reported	2,053,742	4,528,726	1,232,498	285,942	8,100,908
	Weighted	1,641,480	3,860,194	1,028,446	214,768	6,744,888
Southern Illinois University Carbondale	Difference	677,399	1,408,346	362,715	144,625	2,593,085
	Reported	1,992,752	4,820,807	1,101,620	320,134	8,235,313
	Weighted	1,315,353	3,412,461	738,905	175,509	5,642,228
Southern Illinois University Edwardsville	Difference	-201,340	-423,835	-112,492	-90	-737,757
	Reported	1,403,177	1,842,302	477,330	7,319	3,730,128
	Weighted	1,604,517	2,266,137	589,822	7,409	4,467,885
U of I at Chicago	Difference	-56,204	-277,245	-99,915	100,818	-332,546
	Reported	2,244,528	3,411,260	1,824,840	656,786	8,137,414
	Weighted	2,300,732	3,688,505	1,924,755	555,968	8,469,960
U of I at Springfield	Difference	233,886	533,965	331,028	4,065	1,102,944
	Reported	500,676	1,259,541	854,033	8,934	2,623,184
	Weighted	266,790	725,576	523,005	4,869	1,520,240
U of I at Urbana/Champaign	Difference	-2,169,988	-3,360,053	-889,889	-318,224	-6,738,154
	Reported	2,792,765	3,727,309	1,336,771	893,376	8,750,221
	Weighted	4,962,753	7,087,362	2,226,660	1,211,600	15,488,375
Western Illinois University	Difference	435,989	512,016	73,446	4,875	1,026,326
	Reported	1,781,735	2,807,911	461,183	19,229	5,070,058
	Weighted	1,345,746	2,295,895	387,737	14,354	4,043,732

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS**

		210 Independent Operations				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-12	-44	-13		-69
	Reported					
	Weighted	12	44	13		69
Eastern Illinois University	Difference	-36	-101	-14		-151
	Reported					
	Weighted	36	101	14		151
Governors State University	Difference		-49	-27		-76
	Reported					
	Weighted		49	27		76
Illinois State University	Difference	-107	-238	-19	-5	-369
	Reported					
	Weighted	107	238	19	5	369
Northeastern Illinois University	Difference	-35	-94	-14		-143
	Reported					
	Weighted	35	94	14		143
Northern Illinois University	Difference	-78	-228	-55	-12	-373
	Reported					
	Weighted	78	228	55	12	373
Southern Illinois University Carbondale	Difference	732	1,637	392	114	2,875
	Reported	816	1,965	445	130	3,356
	Weighted	84	328	53	16	481
Southern Illinois University Edwardsville	Difference	-76	-116	-21		-213
	Reported					
	Weighted	76	116	21		213
U of I at Chicago	Difference	-96	-184	-69	-30	-379
	Reported					
	Weighted	96	184	69	30	379
U of I at Springfield	Difference	-10	-36	-17		-63
	Reported					
	Weighted	10	36	17		63
U of I at Urbana/Champaign	Difference	-214	-420	-122	-62	-818
	Reported					
	Weighted	214	420	122	62	818
Western Illinois University	Difference	-61	-120	-16		-197
	Reported					
	Weighted	61	120	16		197

**2013-2014 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	-184,187	-1,346,330	-862,472	-28,603	-2,421,592
	Reported	649,536	2,007,823	993,330	49,591	3,700,280
	Weighted	833,723	3,354,153	1,855,802	78,194	6,121,872
Eastern Illinois University	Difference	384,646	715,403	42,661		1,142,710
	Reported	2,683,759	7,408,183	1,885,123		11,977,065
	Weighted	2,299,113	6,692,780	1,842,462		10,834,355
Governors State University	Difference		2,167,267	1,581,389	48,237	3,796,893
	Reported		5,178,662	4,903,504	203,258	10,285,424
	Weighted		3,011,395	3,322,115	155,021	6,488,531
Illinois State University	Difference	943,330	4,436,425	634,805	100,384	6,114,944
	Reported	7,801,457	18,769,165	3,229,389	872,945	30,672,956
	Weighted	6,858,127	14,332,740	2,594,584	772,561	24,558,012
Northeastern Illinois University	Difference	-105,024	-450,613	-131,265		-686,902
	Reported	2,055,959	5,748,254	1,822,133		9,626,346
	Weighted	2,160,983	6,198,867	1,953,398		10,313,248
Northern Illinois University	Difference	2,876,121	1,246,653	126,069	-331,306	3,917,537
	Reported	7,536,496	15,186,434	6,737,375	1,588,710	31,049,015
	Weighted	4,660,375	13,939,781	6,611,306	1,920,016	27,131,478
Southern Illinois University Carbondale	Difference	-677,863	-2,550,042	-1,194,680	-795,133	-5,217,718
	Reported	3,027,791	9,346,701	3,587,943	1,016,396	16,978,831
	Weighted	3,705,654	11,896,743	4,782,623	1,811,529	22,196,549
Southern Illinois University Edwardsville	Difference	-1,552,541	-3,362,423	-330,636	-10,047	-5,255,647
	Reported	2,938,412	4,989,353	2,900,887	80,053	10,908,705
	Weighted	4,490,953	8,351,776	3,231,523	90,100	16,164,352
U of I at Chicago	Difference	-1,054,762	-2,692,979	-1,611,239	-21,766	-5,380,746
	Reported	5,572,735	11,308,075	9,662,047	6,604,169	33,147,026
	Weighted	6,627,497	14,001,054	11,273,286	6,625,935	38,527,772
U of I at Springfield	Difference	455,849	1,084,814	138,270	-1,563	1,677,370
	Reported	1,254,218	3,543,231	2,704,109	34,140	7,535,698
	Weighted	798,369	2,458,417	2,565,839	35,703	5,858,328
U of I at Urbana/Champaign	Difference	235,992	3,065,817	2,144,637	1,103,527	6,549,973
	Reported	15,428,639	30,699,579	19,558,226	16,339,725	82,026,169
	Weighted	15,192,647	27,633,762	17,413,589	15,236,198	75,476,196
Western Illinois University	Difference	-1,321,559	-2,313,992	-537,539	-63,729	-4,236,819
	Reported	2,313,860	5,123,110	1,566,788	68,772	9,072,530
	Weighted	3,635,419	7,437,102	2,104,327	132,501	13,309,349

**2013-2014 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	3,190,716	4,718,163	452,140	169,204	8,530,223
	Reported	8,922,137	27,586,883	13,683,453	685,947	50,878,420
	Weighted	5,731,421	22,868,720	13,231,313	516,743	42,348,197
Eastern Illinois University	Difference	2,453,563	5,170,870	379,175		8,003,608
	Reported	18,165,209	50,213,155	12,802,460		81,180,824
	Weighted	15,711,646	45,042,285	12,423,285		73,177,216
Governors State University	Difference		1,169,795	-2,068,085	-204,221	-1,102,511
	Reported		21,129,202	20,084,250	835,039	42,048,491
	Weighted		19,959,407	22,152,335	1,039,260	43,151,002
Illinois State University	Difference	-5,725,672	1,992,103	-534,089	-803,018	-5,070,676
	Reported	40,546,367	97,714,648	16,830,760	4,552,088	159,643,863
	Weighted	46,272,039	95,722,545	17,364,849	5,355,106	164,714,539
Northeastern Illinois University	Difference	548,720	1,367,083	400,663		2,316,466
	Reported	15,330,710	42,965,537	13,657,747		71,953,994
	Weighted	14,781,990	41,598,454	13,257,084		69,637,528
Northern Illinois University	Difference	10,485,780	-8,674,537	-6,711,804	-4,202,340	-9,102,901
	Reported	41,962,613	84,532,380	37,550,994	8,854,999	172,900,986
	Weighted	31,476,833	93,206,917	44,262,798	13,057,339	182,003,887
Southern Illinois University Carbondale	Difference	-462,783	-3,297,842	-2,618,659	-4,106,861	-10,486,145
	Reported	25,035,217	77,357,983	29,740,261	8,424,357	140,557,818
	Weighted	25,498,000	80,655,825	32,358,920	12,531,218	151,043,963
Southern Illinois University Edwardsville	Difference	-6,115,401	-14,451,477	1,842,227	53,584	-18,671,067
	Reported	24,747,624	42,095,394	24,556,885	678,480	92,078,383
	Weighted	30,863,025	56,546,871	22,714,658	624,896	110,749,450
U of I at Chicago	Difference	-1,734,178	-6,089,003	-2,213,852	5,511,751	-4,525,282
	Reported	44,121,799	89,605,209	76,632,759	52,418,055	262,777,822
	Weighted	45,855,977	95,694,212	78,846,611	46,906,304	267,303,104
U of I at Springfield	Difference	1,054,131	2,132,110	-2,447,822	-65,297	673,122
	Reported	6,549,275	18,530,522	14,161,775	179,139	39,420,711
	Weighted	5,495,144	16,398,412	16,609,597	244,436	38,747,589
U of I at Urbana/Champaign	Difference	-2,077,146	14,814,654	12,025,693	3,826,886	28,590,087
	Reported	102,137,628	203,343,974	129,611,161	108,296,152	543,388,915
	Weighted	104,214,774	188,529,320	117,585,468	104,469,266	514,798,828
Western Illinois University	Difference	-1,617,729	1,148,090	1,494,414	-179,685	845,090
	Reported	23,289,394	51,677,909	15,844,033	695,561	91,506,897
	Weighted	24,907,123	50,529,819	14,349,619	875,246	90,661,807

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS, AFTER FIXED COST REDUCTIONS
213 O & M Physical Plant**

		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	932,555	1,956,467	682,866	53,259	3,625,147
	Reported	2,073,134	6,408,396	3,170,426	158,282	11,810,238
	Weighted	1,140,579	4,451,929	2,487,560	105,023	8,185,091
Eastern Illinois University	Difference	14,016	-126,488	-144,767		-257,239
	Reported	3,106,535	8,575,199	2,182,092		13,863,826
	Weighted	3,092,519	8,701,687	2,326,859		14,121,065
Governors State University	Difference		-917,944	-1,388,936	-109,390	-2,416,270
	Reported		2,881,458	2,728,354	113,094	5,722,906
	Weighted		3,799,402	4,117,290	222,484	8,139,176
Illinois State University	Difference	-292,495	2,917,404	344,843	-115,325	2,854,427
	Reported	8,880,845	21,366,025	3,676,203	993,722	34,916,795
	Weighted	9,173,340	18,448,621	3,331,360	1,109,047	32,062,368
Northeastern Illinois University	Difference	-6,441	101,088	83,747		178,394
	Reported	2,926,892	8,183,309	2,594,020		13,704,221
	Weighted	2,933,333	8,082,221	2,510,273		13,525,827
Northern Illinois University	Difference	-251,509	-6,121,991	-3,393,852	-1,488,894	-11,256,246
	Reported	5,929,452	11,948,155	5,300,732	1,249,940	24,428,279
	Weighted	6,180,961	18,070,146	8,694,584	2,738,834	35,684,525
Southern Illinois University Carbondale	Difference	-1,145,231	-3,679,425	-1,863,441	-1,468,065	-8,156,162
	Reported	3,882,032	11,983,692	4,600,210	1,303,156	21,769,090
	Weighted	5,027,263	15,663,117	6,463,651	2,771,221	29,925,252
Southern Illinois University Edwardsville	Difference	-1,870,433	-3,840,432	-185,073	-13,345	-5,909,283
	Reported	4,276,124	7,260,758	4,221,519	116,498	15,874,899
	Weighted	6,146,557	11,101,190	4,406,592	129,843	21,784,182
U of I at Chicago	Difference	-606,196	-1,624,323	-623,589	-24,173	-2,878,281
	Reported	8,665,430	17,583,713	15,024,185	10,269,279	51,542,607
	Weighted	9,271,626	19,208,036	15,647,774	10,293,452	54,420,888
U of I at Springfield	Difference	1,735	-114,360	-839,017	-21,671	-973,313
	Reported	1,086,987	3,070,796	2,343,557	29,589	6,530,929
	Weighted	1,085,252	3,185,156	3,182,574	51,260	7,504,242
U of I at Urbana/Champaign	Difference	4,665,277	13,511,177	7,665,091	3,259,242	29,100,787
	Reported	26,267,196	52,265,916	33,297,796	27,818,316	139,649,224
	Weighted	21,601,919	38,754,739	25,632,705	24,559,074	110,548,437
Western Illinois University	Difference	-1,441,272	-2,061,165	-337,866	-71,632	-3,911,935
	Reported	3,494,390	7,736,911	2,366,160	103,861	13,701,322
	Weighted	4,935,662	9,798,076	2,704,026	175,493	17,613,257

**2013-2014 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	4,123,270	6,674,629	1,135,006	222,463	12,155,368
	Reported	10,995,271	33,995,279	16,853,879	844,229	62,688,658
	Weighted	6,872,001	27,320,650	15,718,873	621,766	50,533,290
Eastern Illinois University	Difference	2,467,579	5,044,381	234,408		7,746,368
	Reported	21,271,744	58,788,354	14,984,552		95,044,650
	Weighted	18,804,165	53,743,973	14,750,144		87,298,282
Governors State University	Difference		251,850	-3,457,021	-313,612	-3,518,783
	Reported		24,010,660	22,812,604	948,133	47,771,397
	Weighted		23,758,810	26,269,625	1,261,745	51,290,180
Illinois State University	Difference	-6,018,168	4,909,506	-189,246	-918,344	-2,216,252
	Reported	49,427,212	119,080,673	20,506,963	5,545,810	194,560,658
	Weighted	55,445,380	114,171,167	20,696,209	6,464,154	196,776,910
Northeastern Illinois University	Difference	542,279	1,468,170	484,409		2,494,858
	Reported	18,257,602	51,148,846	16,251,767		85,658,215
	Weighted	17,715,323	49,680,676	15,767,358		83,163,357
Northern Illinois University	Difference	10,234,270	-14,796,529	-10,105,657	-5,691,235	-20,359,151
	Reported	47,892,065	96,480,535	42,851,726	10,104,939	197,329,265
	Weighted	37,657,795	111,277,064	52,957,383	15,796,174	217,688,416
Southern Illinois University Carbondale	Difference	-1,608,014	-6,977,267	-4,482,101	-5,574,927	-18,642,309
	Reported	28,917,249	89,341,675	34,340,471	9,727,513	162,326,908
	Weighted	30,525,263	96,318,942	38,822,572	15,302,440	180,969,217
Southern Illinois University Edwardsville	Difference	-7,985,834	-18,291,910	1,657,154	40,239	-24,580,351
	Reported	29,023,748	49,356,152	28,778,404	794,978	107,953,282
	Weighted	37,009,582	67,648,062	27,121,250	754,739	132,533,633
U of I at Chicago	Difference	-2,340,374	-7,713,326	-2,837,441	5,487,577	-7,403,564
	Reported	52,787,229	107,188,922	91,656,944	62,687,334	314,320,429
	Weighted	55,127,603	114,902,248	94,494,385	57,199,757	321,723,993
U of I at Springfield	Difference	1,055,865	2,017,749	-3,286,839	-86,969	-300,194
	Reported	7,636,262	21,601,318	16,505,332	208,728	45,951,640
	Weighted	6,580,397	19,583,569	19,792,171	295,697	46,251,834
U of I at Urbana/Champaign	Difference	2,588,130	28,325,831	19,690,783	7,086,127	57,690,871
	Reported	128,404,824	255,609,890	162,908,957	136,114,468	683,038,139
	Weighted	125,816,694	227,284,059	143,218,174	129,028,341	625,347,268
Western Illinois University	Difference	-3,059,001	-913,076	1,156,547	-251,317	-3,066,847
	Reported	26,783,784	59,414,820	18,210,193	799,422	105,208,219
	Weighted	29,842,785	60,327,896	17,053,646	1,050,739	108,275,066

SECTION X

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

**2013-2014 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	2,249,366	4,843,593	2,123,555	200,873	9,417,387
	Reported	4,242,742	13,144,390	6,463,398	357,158	24,207,688
	Weighted	1,993,376	8,300,797	4,339,843	156,285	14,790,301
Eastern Illinois University	Difference	1,766,502	5,177,879	1,287,201		8,231,582
	Reported	7,166,437	21,223,453	5,743,732		34,133,622
	Weighted	5,399,935	16,045,574	4,456,531		25,902,040
Governors State University	Difference		377,100	-685,539	-21,780	-330,219
	Reported		7,358,467	7,220,218	302,956	14,881,641
	Weighted		6,981,367	7,905,757	324,736	15,211,860
Illinois State University	Difference	-4,173,252	-2,123,361	-564,866	-338,050	-7,199,529
	Reported	11,499,020	31,890,874	5,744,452	1,369,701	50,504,047
	Weighted	15,672,272	34,014,235	6,309,318	1,707,751	57,703,576
Northeastern Illinois University	Difference	381,573	553,571	165,094		1,100,238
	Reported	5,570,321	15,340,352	4,947,728		25,858,401
	Weighted	5,188,748	14,786,781	4,782,634		24,758,163
Northern Illinois University	Difference	1,159,153	-9,711,853	-1,498,217	-780,226	-10,831,143
	Reported	12,058,544	23,689,643	13,452,008	3,338,967	52,539,162
	Weighted	10,899,391	33,401,496	14,950,225	4,119,193	63,370,305
Southern Illinois University Carbondale	Difference	-2,366,770	-2,576,473	-2,063,953	-1,720,624	-8,727,820
	Reported	6,680,324	26,528,769	8,638,340	2,419,620	44,267,053
	Weighted	9,047,094	29,105,242	10,702,293	4,140,244	52,994,873
Southern Illinois University Edwardsville	Difference	-4,908,359	-7,279,658	-487,255	-9,371	-12,684,643
	Reported	5,880,769	13,175,412	7,130,064	230,683	26,416,928
	Weighted	10,789,128	20,455,070	7,617,319	240,054	39,101,571
U of I at Chicago	Difference	3,197,870	5,956,205	71,687	4,934,623	14,160,385
	Reported	19,264,626	40,506,297	27,096,439	20,621,518	107,488,880
	Weighted	16,066,756	34,550,092	27,024,752	15,686,895	93,328,495
U of I at Springfield	Difference	143,864	-188,342	-1,327,954	-20,945	-1,393,377
	Reported	2,004,983	5,455,421	4,267,354	48,870	11,776,628
	Weighted	1,861,119	5,643,763	5,595,308	69,815	13,170,005
U of I at Urbana/Champaign	Difference	2,632,222	2,442,767	1,502,336	-2,273,145	4,304,180
	Reported	38,397,991	70,041,856	40,383,762	32,411,811	181,235,420
	Weighted	35,765,769	67,599,089	38,881,426	34,684,956	176,931,240
Western Illinois University	Difference	-82,162	2,528,580	1,477,919	28,650	3,952,987
	Reported	8,419,210	20,369,148	6,607,731	295,670	35,691,759
	Weighted	8,501,372	17,840,568	5,129,812	267,020	31,738,772

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		202 Indirect Salary Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-283,887	-787,807	-547,404	-16,183	-1,635,281
	Reported	85,429	293,326	402,076	8,166	788,997
	Weighted	369,316	1,081,133	949,480	24,349	2,424,278
Eastern Illinois University	Difference	-129,935	-682,405	-121,250		-933,590
	Reported	867,692	1,335,261	532,499		2,735,452
	Weighted	997,627	2,017,666	653,749		3,669,042
Governors State University	Difference		-281,323	-713,079	-39,979	-1,034,381
	Reported		594,530	507,827	4,592	1,106,949
	Weighted		875,853	1,220,906	44,571	2,141,330
Illinois State University	Difference	-1,414,129	-2,049,170	-228,590	112,647	-3,579,242
	Reported	1,758,421	2,331,040	768,587	425,572	5,283,620
	Weighted	3,172,550	4,380,210	997,177	312,925	8,862,862
Northeastern Illinois University	Difference	-773,881	-1,316,370	-309,157		-2,399,408
	Reported	170,692	648,864	396,564		1,216,120
	Weighted	944,573	1,965,234	705,721		3,615,528
Northern Illinois University	Difference	-240,254	-1,081,679	-1,597,594	-547,868	-3,467,395
	Reported	1,767,735	3,422,932	886,364	162,705	6,239,736
	Weighted	2,007,989	4,504,611	2,483,958	710,573	9,707,131
Southern Illinois University Carbondale	Difference	1,608,105	-520,641	487,386	455,522	2,030,372
	Reported	3,310,359	3,609,427	2,579,792	1,315,785	10,815,363
	Weighted	1,702,254	4,130,068	2,092,406	860,263	8,784,991
Southern Illinois University Edwardsville	Difference	869,212	-217,820	712,277	9,427	1,373,096
	Reported	3,017,602	2,587,779	2,244,035	40,329	7,889,745
	Weighted	2,148,390	2,805,599	1,531,758	30,902	6,516,649
U of I at Chicago	Difference	-85,585	1,216,065	166,433	-396,082	900,831
	Reported	2,997,195	6,386,300	5,228,249	2,714,857	17,326,601
	Weighted	3,082,780	5,170,235	5,061,816	3,110,939	16,425,770
U of I at Springfield	Difference	-27,890	-30,027	-360,367	-2,339	-420,623
	Reported	292,739	861,125	682,242	13,086	1,849,192
	Weighted	320,629	891,152	1,042,609	15,425	2,269,815
U of I at Urbana/Champaign	Difference	92,787	3,377,722	1,726,651	419,672	5,616,832
	Reported	8,075,975	14,805,633	10,478,454	8,592,751	41,952,813
	Weighted	7,983,188	11,427,911	8,751,803	8,173,079	36,335,981
Western Illinois University	Difference	385,462	2,373,462	784,700	5,188	3,548,812
	Reported	2,081,618	4,855,198	1,589,064	41,031	8,566,911
	Weighted	1,696,156	2,481,736	804,364	35,843	5,018,099

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		203 Departmental Research				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-410,979	-1,747,128	-941,142	-79,317	-3,178,566
	Reported	22,476	60,356	59,625	12	142,469
	Weighted	433,455	1,807,484	1,000,767	79,329	3,321,035
Eastern Illinois University	Difference	-983,004	-2,474,041	-747,075		-4,204,120
	Reported	164,218	893,397	199,957		1,257,572
	Weighted	1,147,222	3,367,438	947,032		5,461,692
Governors State University	Difference		-1,181,509	-1,123,009	-158,390	-2,462,908
	Reported		337,399	425,572	40,251	803,222
	Weighted		1,518,908	1,548,581	198,641	3,266,130
Illinois State University	Difference	1,396,333	1,381,951	-378,762	-560,538	1,838,984
	Reported	4,865,251	8,536,846	1,038,066	236,948	14,677,111
	Weighted	3,468,918	7,154,895	1,416,828	797,486	12,838,127
Northeastern Illinois University	Difference	-595,786	-1,192,567	-255,522		-2,043,875
	Reported	475,569	2,188,464	810,900		3,474,933
	Weighted	1,071,355	3,381,031	1,066,422		5,518,808
Northern Illinois University	Difference	1,081,782	-426,377	-2,378,138	-1,732,051	-3,454,784
	Reported	3,295,159	6,632,698	2,135,412	391,993	12,455,262
	Weighted	2,213,377	7,059,075	4,513,550	2,124,044	15,910,046
Southern Illinois University Carbondale	Difference	-248,953	-535,436	-1,062,049	-1,535,742	-3,382,180
	Reported	1,434,126	5,209,398	2,097,362	570,686	9,311,572
	Weighted	1,683,079	5,744,834	3,159,411	2,106,428	12,693,752
Southern Illinois University Edwardsville	Difference	-31,261	-630,176	502,225	15,232	-143,980
	Reported	2,206,165	3,837,718	2,577,586	71,986	8,693,455
	Weighted	2,237,426	4,467,894	2,075,361	56,754	8,837,435
U of I at Chicago	Difference	-175,429	208,227	1,657,333	981,833	2,671,964
	Reported	3,093,848	8,139,481	8,639,524	8,266,765	28,139,618
	Weighted	3,269,277	7,931,254	6,982,191	7,284,932	25,467,654
U of I at Springfield	Difference	-93,257	-361,594	-746,397	-26,779	-1,228,027
	Reported	216,610	996,814	724,469	12,568	1,950,461
	Weighted	309,867	1,358,408	1,470,866	39,347	3,178,488
U of I at Urbana/Champaign	Difference	1,201,921	9,394,892	6,185,017	3,203,248	19,985,078
	Reported	9,083,609	25,624,695	18,918,355	19,841,450	73,468,109
	Weighted	7,881,688	16,229,803	12,733,338	16,638,202	53,483,031
Western Illinois University	Difference	-1,141,361	-2,436,234	-712,475	-107,489	-4,397,559
	Reported	644,295	1,485,605	483,398	26,275	2,639,573
	Weighted	1,785,656	3,921,839	1,195,873	133,764	7,037,132

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		204 Departmental Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	66,287	-328,123	-446,628	17,924	-690,540
	Reported	654,042	2,029,191	1,041,062	54,922	3,779,217
	Weighted	587,755	2,357,314	1,487,690	36,998	4,469,757
Eastern Illinois University	Difference	502,454	1,782,431	422,241		2,707,126
	Reported	2,145,766	6,713,244	1,787,352		10,646,362
	Weighted	1,643,312	4,930,813	1,365,111		7,939,236
Governors State University	Difference		112,071	-353,688	13,639	-227,978
	Reported		2,372,350	2,333,210	99,523	4,805,083
	Weighted		2,260,279	2,686,898	85,884	5,033,061
Illinois State University	Difference	895,461	2,531,236	437,277	201,802	4,065,776
	Reported	5,540,040	12,854,610	2,352,563	625,973	21,373,186
	Weighted	4,644,579	10,323,374	1,915,286	424,171	17,307,410
Northeastern Illinois University	Difference	646,410	2,436,706	972,944		4,056,060
	Reported	2,186,239	7,016,902	2,513,018		11,716,159
	Weighted	1,539,829	4,580,196	1,540,074		7,660,099
Northern Illinois University	Difference	-1,761,534	-7,178,430	-4,211,296	-739,382	-13,890,642
	Reported	1,366,794	2,693,853	1,315,083	310,826	5,686,556
	Weighted	3,128,328	9,872,283	5,526,379	1,050,208	19,577,198
Southern Illinois University Carbondale	Difference	786,729	2,999,247	1,868,986	148,632	5,803,594
	Reported	3,482,569	12,278,555	6,587,945	1,202,938	23,552,007
	Weighted	2,695,840	9,279,308	4,718,959	1,054,306	17,748,413
Southern Illinois University Edwardsville	Difference	1,082,865	229,217	367,146	5,728	1,684,956
	Reported	4,127,126	6,048,449	2,855,073	65,879	13,096,527
	Weighted	3,044,261	5,819,232	2,487,927	60,151	11,411,571
U of I at Chicago	Difference	496,740	-992,907	1,085,390	46,702	635,925
	Reported	5,780,907	9,588,045	9,838,353	4,512,374	29,719,679
	Weighted	5,284,167	10,580,952	8,752,963	4,465,672	29,083,754
U of I at Springfield	Difference	-430,675	-487,081	-693,516	-17,588	-1,628,860
	Reported	427,541	1,297,960	1,136,706	20,153	2,882,360
	Weighted	858,216	1,785,041	1,830,222	37,741	4,511,220
U of I at Urbana/Champaign	Difference	-2,373,256	-1,641,411	31,529	291,822	-3,691,316
	Reported	8,588,933	18,221,313	14,839,297	10,062,268	51,711,811
	Weighted	10,962,189	19,862,724	14,807,768	9,770,446	55,403,127
Western Illinois University	Difference	88,524	537,051	519,622	30,726	1,175,923
	Reported	2,652,251	5,939,979	2,116,256	88,300	10,796,786
	Weighted	2,563,727	5,402,928	1,596,634	57,574	9,620,863

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		205 College or School Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	773,529	1,766,580	74,398	16,059	2,630,566
	Reported	1,139,415	3,535,084	1,813,653	95,680	6,583,832
	Weighted	365,886	1,768,504	1,739,255	79,621	3,953,266
Eastern Illinois University	Difference	-587,030	-2,046,170	-831,994		-3,465,194
	Reported	473,977	1,542,053	459,421		2,475,451
	Weighted	1,061,007	3,588,223	1,291,415		5,940,645
Governors State University	Difference		729,486	-137,414	-24,770	567,302
	Reported		2,299,829	2,261,885	96,483	4,658,197
	Weighted		1,570,343	2,399,299	121,253	4,090,895
Illinois State University	Difference	-1,425,558	-852,351	-614,602	-478,346	-3,370,857
	Reported	1,772,720	7,117,650	1,057,716	328,169	10,276,255
	Weighted	3,198,278	7,970,001	1,672,318	806,515	13,647,112
Northeastern Illinois University	Difference	-574,653	-1,544,120	-612,738		-2,731,511
	Reported	360,033	1,562,455	654,185		2,576,673
	Weighted	934,686	3,106,575	1,266,923		5,308,184
Northern Illinois University	Difference	3,903,270	4,447,676	1,817,847	-268,986	9,899,807
	Reported	6,185,558	12,191,344	5,951,571	1,406,684	25,735,157
	Weighted	2,282,288	7,743,668	4,133,724	1,675,670	15,835,350
Southern Illinois University Carbondale	Difference	-579,062	-2,060,675	-1,405,846	-831,155	-4,876,738
	Reported	1,065,650	3,968,778	1,192,082	452,973	6,679,483
	Weighted	1,644,712	6,029,453	2,597,928	1,284,128	11,556,221
Southern Illinois University Edwardsville	Difference	-862,391	-1,168,499	905,111	27,193	-1,098,586
	Reported	1,209,161	3,579,346	3,630,010	114,127	8,532,644
	Weighted	2,071,552	4,747,845	2,724,899	86,934	9,631,230
U of I at Chicago	Difference	-1,859,278	-4,463,703	-553,979	729,644	-6,147,316
	Reported	963,210	2,982,905	9,311,552	6,247,614	19,505,281
	Weighted	2,822,488	7,446,608	9,865,531	5,517,970	25,652,597
U of I at Springfield	Difference	113,111	233,764	-276,980	-6,351	63,544
	Reported	431,076	1,433,548	1,212,501	12,776	3,089,901
	Weighted	317,965	1,199,784	1,489,481	19,127	3,026,357
U of I at Urbana/Champaign	Difference	1,743,065	5,888,114	1,956,374	905,398	10,492,951
	Reported	8,954,581	20,615,541	12,688,664	10,857,812	53,116,598
	Weighted	7,211,516	14,727,427	10,732,290	9,952,414	42,623,647
Western Illinois University	Difference	-644,997	-930,093	-320,171	-68,681	-1,963,942
	Reported	1,044,770	3,029,023	1,100,130	73,430	5,247,353
	Weighted	1,689,767	3,959,116	1,420,301	142,111	7,211,295

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		206 Subtotal, Departmental and College Costs				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	2,394,316	3,747,114	262,776	139,355	6,543,561
	Reported	6,144,107	19,062,348	9,779,813	515,939	35,502,207
	Weighted	3,749,791	15,315,234	9,517,037	376,584	28,958,646
Eastern Illinois University	Difference	568,985	1,757,692	9,121		2,335,798
	Reported	10,818,090	31,707,408	8,722,961		51,248,459
	Weighted	10,249,105	29,949,716	8,713,840		48,912,661
Governors State University	Difference		-244,178	-3,012,731	-231,282	-3,488,191
	Reported		12,962,575	12,748,712	543,805	26,255,092
	Weighted		13,206,753	15,761,443	775,087	29,743,283
Illinois State University	Difference	-4,721,148	-1,111,698	-1,349,546	-1,062,487	-8,244,879
	Reported	25,435,452	62,731,020	10,961,384	2,986,363	102,114,219
	Weighted	30,156,600	63,842,718	12,310,930	4,048,850	110,359,098
Northeastern Illinois University	Difference	-916,338	-1,062,783	-39,381		-2,018,502
	Reported	8,762,854	26,757,037	9,322,395		44,842,286
	Weighted	9,679,192	27,819,820	9,361,776		46,860,788
Northern Illinois University	Difference	4,142,416	-13,950,667	-7,867,400	-4,068,515	-21,744,166
	Reported	24,673,790	48,630,470	23,740,438	5,611,175	102,655,873
	Weighted	20,531,374	62,581,137	31,607,838	9,679,690	124,400,039
Southern Illinois University Carbondale	Difference	-799,953	-2,693,981	-2,175,478	-3,483,369	-9,152,781
	Reported	15,973,028	51,594,927	21,095,521	5,962,002	94,625,478
	Weighted	16,772,981	54,288,908	23,270,999	9,445,371	103,778,259
Southern Illinois University Edwardsville	Difference	-3,849,936	-9,066,939	1,999,502	48,206	-10,869,167
	Reported	16,440,823	29,228,704	18,436,768	523,004	64,629,299
	Weighted	20,290,759	38,295,643	16,437,266	474,798	75,498,466
U of I at Chicago	Difference	1,574,316	1,923,884	2,426,863	6,296,718	12,221,781
	Reported	32,099,786	67,603,028	60,114,117	42,363,128	202,180,059
	Weighted	30,525,470	65,679,144	57,687,254	36,066,410	189,958,278
U of I at Springfield	Difference	-294,850	-833,282	-3,405,215	-74,004	-4,607,351
	Reported	3,372,949	10,044,868	8,023,272	107,453	21,548,542
	Weighted	3,667,799	10,878,150	11,428,487	181,457	26,155,893
U of I at Urbana/Champaign	Difference	3,296,734	19,462,080	11,401,905	2,546,992	36,707,711
	Reported	73,101,089	149,309,038	97,308,532	81,766,092	401,484,751
	Weighted	69,804,355	129,846,958	85,906,627	79,219,100	364,777,040
Western Illinois University	Difference	-1,394,536	2,072,764	1,749,592	-111,608	2,316,212
	Reported	14,842,144	35,678,953	11,896,579	524,706	62,942,382
	Weighted	16,236,680	33,606,189	10,146,987	636,314	60,626,170

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		207 Overhead Support Unique to Function				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-36,518	-284,513	-115,363	-2,549	-438,943
	Reported	359,198	1,084,033	404,920	9,795	1,857,946
	Weighted	395,716	1,368,546	520,283	12,344	2,296,889
Eastern Illinois University	Difference	794,277	1,451,798	188,602		2,434,677
	Reported	1,874,293	4,179,099	710,658		6,764,050
	Weighted	1,080,016	2,727,301	522,056		4,329,373
Governors State University	Difference		-67,536	-47,656	4,867	-110,325
	Reported		1,188,949	822,986	24,330	2,036,265
	Weighted		1,256,485	870,642	19,463	2,146,590
Illinois State University	Difference	-1,686,955	-2,040,667	-39,436	67,894	-3,699,164
	Reported	1,438,208	3,547,025	619,797	168,858	5,773,888
	Weighted	3,125,163	5,587,692	659,233	100,964	9,473,052
Northeastern Illinois University	Difference	1,290,737	2,348,810	378,957		4,018,504
	Reported	2,298,877	4,812,127	923,699		8,034,703
	Weighted	1,008,140	2,463,317	544,742		4,016,199
Northern Illinois University	Difference	1,667,028	3,116,061	777,650	220,185	5,780,924
	Reported	3,807,105	8,395,075	2,284,736	530,064	15,016,980
	Weighted	2,140,077	5,279,014	1,507,086	309,879	9,236,056
Southern Illinois University Carbondale	Difference	-93,196	-648,608	-155,627	39,442	-857,989
	Reported	1,577,736	3,816,821	872,198	253,457	6,520,212
	Weighted	1,670,932	4,465,429	1,027,825	214,015	7,378,201
Southern Illinois University Edwardsville	Difference	-89,874	-516,522	-128,397	-1,283	-736,076
	Reported	1,968,577	2,584,642	669,665	10,266	5,233,150
	Weighted	2,058,451	3,101,164	798,062	11,549	5,969,226
U of I at Chicago	Difference	-397,830	-1,057,236	-486,724	59,224	-1,882,566
	Reported	2,560,978	3,892,219	2,082,129	749,383	9,284,709
	Weighted	2,958,808	4,949,455	2,568,853	690,159	11,167,275
U of I at Springfield	Difference	750,110	1,738,704	1,029,605	12,472	3,530,891
	Reported	1,113,615	2,801,506	1,899,568	19,874	5,834,563
	Weighted	363,505	1,062,802	869,963	7,402	2,303,672
U of I at Urbana/Champaign	Difference	-3,102,820	-5,063,839	-1,502,212	-406,929	-10,075,800
	Reported	3,187,416	4,254,020	1,525,672	1,019,616	9,986,724
	Weighted	6,290,236	9,317,859	3,027,884	1,426,545	20,062,524
Western Illinois University	Difference	905,048	1,023,555	100,606	6,682	2,035,891
	Reported	2,631,172	4,146,571	681,045	28,395	7,487,183
	Weighted	1,726,124	3,123,016	580,439	21,713	5,451,292

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		208 Academic Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	800,459	1,981,521	951,477	59,429	3,792,886
	Reported	1,268,868	3,930,786	1,987,156	102,577	7,289,387
	Weighted	468,409	1,949,265	1,035,679	43,148	3,496,501
Eastern Illinois University	Difference	5,377	-114,977	-70,182		-179,782
	Reported	1,316,240	3,772,613	982,958		6,071,811
	Weighted	1,310,863	3,887,590	1,053,140		6,251,593
Governors State University	Difference		-5,605	-107,267	-10,166	-123,038
	Reported		1,698,346	1,628,763	68,181	3,395,290
	Weighted		1,703,951	1,736,030	78,347	3,518,328
Illinois State University	Difference	209,088	1,725,071	315,004	106,450	2,355,613
	Reported	4,097,639	10,105,933	1,765,878	481,101	16,450,551
	Weighted	3,888,551	8,380,862	1,450,874	374,651	14,094,938
Northeastern Illinois University	Difference	252,819	621,882	235,564		1,110,265
	Reported	1,476,222	4,213,004	1,367,377		7,056,603
	Weighted	1,223,403	3,591,122	1,131,813		5,946,338
Northern Illinois University	Difference	1,413,491	108,991	-13,234	-92,894	1,416,354
	Reported	4,051,186	8,111,444	3,701,881	873,545	16,738,056
	Weighted	2,637,695	8,002,453	3,715,115	966,439	15,321,702
Southern Illinois University Carbondale	Difference	423,232	1,122,338	525,986	-3,111	2,068,445
	Reported	2,564,173	8,095,901	3,209,034	908,032	14,777,140
	Weighted	2,140,941	6,973,563	2,683,048	911,143	12,708,695
Southern Illinois University Edwardsville	Difference	-384,104	-1,067,317	468,943	19,912	-962,566
	Reported	2,165,883	3,742,871	2,247,891	62,740	8,219,385
	Weighted	2,549,987	4,810,188	1,778,948	42,828	9,181,951
U of I at Chicago	Difference	-1,894,784	-4,223,750	-2,646,464	-902,298	-9,667,296
	Reported	1,736,993	3,582,915	3,116,904	2,160,540	10,597,352
	Weighted	3,631,777	7,806,665	5,763,368	3,062,838	20,264,648
U of I at Springfield	Difference	-13,067	-188,987	-420,865	-4,217	-627,136
	Reported	411,943	1,179,516	911,085	11,691	2,514,235
	Weighted	425,010	1,368,503	1,331,950	15,908	3,141,371
U of I at Urbana/Champaign	Difference	-620,101	143,801	628,534	840,748	992,982
	Reported	7,728,445	15,556,783	10,012,449	8,386,647	41,684,324
	Weighted	8,348,546	15,412,982	9,383,915	7,545,899	40,691,342
Western Illinois University	Difference	-191,816	-50,225	137,608	-13,849	-118,282
	Reported	1,879,824	4,284,538	1,353,135	59,503	7,577,000
	Weighted	2,071,640	4,334,763	1,215,527	73,352	7,695,282

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		209 Student Services				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	371,991	1,025,871	361,560	10,498	1,769,920
	Reported	711,341	2,146,772	801,886	19,398	3,679,397
	Weighted	339,350	1,120,901	440,326	8,900	1,909,477
Eastern Illinois University	Difference	845,084	1,770,828	268,099		2,884,011
	Reported	1,770,004	4,001,720	676,192		6,447,916
	Weighted	924,920	2,230,892	408,093		3,563,905
Governors State University	Difference		-246,611	-171,608	-97	-418,316
	Reported		756,837	523,877	15,485	1,296,199
	Weighted		1,003,448	695,485	15,582	1,714,515
Illinois State University	Difference	-545,379	-1,241,039	-141,971	-9,451	-1,937,840
	Reported	2,140,770	3,278,836	359,592	68,756	5,847,954
	Weighted	2,686,149	4,519,875	501,563	78,207	7,785,794
Northeastern Illinois University	Difference	182,411	218,584	25,539		426,534
	Reported	1,035,086	2,166,703	415,906		3,617,695
	Weighted	852,675	1,948,119	390,367		3,191,161
Northern Illinois University	Difference	394,364	567,031	169,201	74,276	1,204,872
	Reported	2,193,180	4,836,203	1,316,179	305,356	8,650,918
	Weighted	1,798,816	4,269,172	1,146,978	231,080	7,446,046
Southern Illinois University Carbondale	Difference	684,731	1,380,725	350,020	153,354	2,568,830
	Reported	2,125,841	5,142,771	1,175,193	341,515	8,785,320
	Weighted	1,441,110	3,762,046	825,173	188,161	6,216,490
Southern Illinois University Edwardsville	Difference	-151,519	-399,361	-116,562	375	-667,067
	Reported	1,610,074	2,113,947	547,712	8,399	4,280,132
	Weighted	1,761,593	2,513,308	664,274	8,024	4,947,199
U of I at Chicago	Difference	-129,345	-442,222	-219,256	105,443	-685,380
	Reported	2,396,234	3,641,824	1,948,180	701,178	8,687,416
	Weighted	2,525,579	4,084,046	2,167,436	595,735	9,372,796
U of I at Springfield	Difference	310,411	706,448	430,279	5,393	1,452,531
	Reported	605,651	1,523,629	1,033,099	10,809	3,173,188
	Weighted	295,240	817,181	602,820	5,416	1,720,657
U of I at Urbana/Champaign	Difference	-2,459,876	-3,841,499	-1,024,126	-345,491	-7,670,992
	Reported	2,968,305	3,961,590	1,420,796	949,523	9,300,214
	Weighted	5,428,181	7,803,089	2,444,922	1,295,014	16,971,206
Western Illinois University	Difference	497,773	557,835	74,154	5,698	1,135,460
	Reported	1,975,019	3,112,515	511,213	21,315	5,620,062
	Weighted	1,477,246	2,554,680	437,059	15,617	4,484,602

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		210 Independent Operations				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	-12	-44	-13		-69
	Reported					
	Weighted	12	44	13		69
Eastern Illinois University	Difference	-36	-101	-14		-151
	Reported					
	Weighted	36	101	14		151
Governors State University	Difference		-49	-27		-76
	Reported					
	Weighted		49	27		76
Illinois State University	Difference	-107	-238	-19	-5	-369
	Reported					
	Weighted	107	238	19	5	369
Northeastern Illinois University	Difference	-35	-94	-14		-143
	Reported					
	Weighted	35	94	14		143
Northern Illinois University	Difference	-78	-228	-55	-12	-373
	Reported					
	Weighted	78	228	55	12	373
Southern Illinois University Carbondale	Difference	732	1,637	392	114	2,875
	Reported					
	Weighted	816	1,965	445	130	3,356
Southern Illinois University Edwardsville	Difference	84	328	53	16	481
	Reported					
	Weighted	-76	-116	-21		-213
U of I at Chicago	Difference	76	116	21		213
	Reported					
	Weighted	-96	-184	-69	-30	-379
U of I at Springfield	Difference	96	184	69	30	379
	Reported					
	Weighted	-10	-36	-17		-63
U of I at Urbana/Champaign	Difference	10	36	17		63
	Reported					
	Weighted	-214	-420	-122	-62	-818
Western Illinois University	Difference	214	420	122	62	818
	Reported					
	Weighted	-61	-120	-16		-197
	Difference					
	Reported					
	Weighted	61	120	16		197

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		211 Institutional Support				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	23,149	-803,774	-640,865	-12,151	-1,433,641
	Reported	912,841	2,821,744	1,396,002	69,695	5,200,282
	Weighted	889,692	3,625,518	2,036,867	81,846	6,633,923
Eastern Illinois University	Difference	550,220	1,206,102	120,718		1,877,040
	Reported	3,004,613	8,407,875	2,120,923		13,533,411
	Weighted	2,454,393	7,201,773	2,000,205		11,656,371
Governors State University	Difference		2,644,156	1,963,854	70,446	4,678,456
	Reported		5,902,531	5,588,912	231,670	11,723,113
	Weighted		3,258,375	3,625,058	161,224	7,044,657
Illinois State University	Difference	858,221	4,223,285	580,105	110,548	5,772,159
	Reported	8,165,081	19,643,991	3,379,910	913,633	32,102,615
	Weighted	7,306,860	15,420,706	2,799,805	803,085	26,330,456
Northeastern Illinois University	Difference	59,155	-72,948	-28,038		-41,831
	Reported	2,364,923	6,612,083	2,095,958		11,072,964
	Weighted	2,305,768	6,685,031	2,123,996		11,114,795
Northern Illinois University	Difference	2,920,015	939,234	-10,019	-330,567	3,518,663
	Reported	7,877,827	15,874,233	7,042,514	1,660,664	32,455,238
	Weighted	4,957,812	14,934,999	7,052,533	1,991,231	28,936,575
Southern Illinois University Carbondale	Difference	-691,449	-2,687,048	-1,236,569	-775,390	-5,390,456
	Reported	3,252,989	10,041,881	3,854,804	1,091,993	18,241,667
	Weighted	3,944,438	12,728,929	5,091,373	1,867,383	23,632,123
Southern Illinois University Edwardsville	Difference	-1,472,188	-3,337,897	-224,355	-3,673	-5,038,113
	Reported	3,310,742	5,621,560	3,268,462	90,197	12,290,961
	Weighted	4,782,930	8,959,457	3,492,817	93,870	17,329,074
U of I at Chicago	Difference	-1,267,038	-3,216,792	-2,056,617	22,073	-6,518,374
	Reported	5,779,089	11,726,804	10,019,825	6,848,717	34,374,435
	Weighted	7,046,127	14,943,596	12,076,442	6,826,644	40,892,809
U of I at Springfield	Difference	626,180	1,521,907	394,392	2,746	2,545,225
	Reported	1,482,898	4,189,261	3,197,144	40,366	8,909,669
	Weighted	856,718	2,667,354	2,802,752	37,620	6,364,444
U of I at Urbana/Champaign	Difference	-395,157	1,821,140	1,629,449	975,594	4,031,026
	Reported	15,648,594	31,137,244	19,837,047	16,572,669	83,195,554
	Weighted	16,043,751	29,316,104	18,207,598	15,597,075	79,164,528
Western Illinois University	Difference	-1,209,791	-2,119,717	-480,708	-59,622	-3,869,838
	Reported	2,666,819	5,904,595	1,805,788	79,263	10,456,465
	Weighted	3,876,610	8,024,312	2,286,496	138,885	14,326,303

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		212 Subtotal with University Overheads				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	3,553,382	5,666,177	819,570	194,579	10,233,708
	Reported	9,396,354	29,045,688	14,369,777	717,404	53,529,223
	Weighted	5,842,972	23,379,511	13,550,207	522,825	43,295,515
Eastern Illinois University	Difference	2,769,577	6,580,061	565,537		9,915,175
	Reported	18,788,913	52,577,438	13,262,887		84,629,238
	Weighted	16,019,336	45,997,377	12,697,350		74,714,063
Governors State University	Difference		2,080,175	-1,375,438	-166,235	538,502
	Reported		22,509,238	21,313,250	883,471	44,705,959
	Weighted		20,429,063	22,688,688	1,049,706	44,167,457
Illinois State University	Difference	-5,886,281	1,554,710	-635,866	-787,054	-5,754,491
	Reported	41,277,150	99,306,805	17,086,561	4,618,711	162,289,227
	Weighted	47,163,431	97,752,095	17,722,427	5,405,765	168,043,718
Northeastern Illinois University	Difference	868,747	2,053,448	572,624		3,494,819
	Reported	15,937,962	44,560,954	14,125,335		74,624,251
	Weighted	15,069,215	42,507,506	13,552,711		71,129,432
Northern Illinois University	Difference	10,537,234	-9,219,583	-6,943,862	-4,197,529	-9,823,740
	Reported	42,603,088	85,847,425	38,085,748	8,980,804	175,517,065
	Weighted	32,065,854	95,067,008	45,029,610	13,178,333	185,340,805
Southern Illinois University Carbondale	Difference	-475,906	-3,524,942	-2,691,280	-4,068,963	-10,761,091
	Reported	25,494,583	78,694,266	30,207,195	8,557,129	142,953,173
	Weighted	25,970,489	82,219,208	32,898,475	12,626,092	153,714,264
Southern Illinois University Edwardsville	Difference	-5,947,699	-14,388,155	1,999,108	63,536	-18,273,210
	Reported	25,496,099	43,291,724	25,170,498	694,606	94,652,927
	Weighted	31,443,798	57,679,879	23,171,390	631,070	112,926,137
U of I at Chicago	Difference	-2,114,778	-7,016,303	-2,982,271	5,581,127	-6,532,225
	Reported	44,573,080	90,446,790	77,281,155	52,822,946	265,123,971
	Weighted	46,687,858	97,463,093	80,263,426	47,241,819	271,656,196
U of I at Springfield	Difference	1,378,773	2,944,750	-1,971,826	-57,612	2,294,085
	Reported	6,987,055	19,738,779	15,064,165	190,194	41,980,193
	Weighted	5,608,282	16,794,029	17,035,991	247,806	39,686,108
U of I at Urbana/Champaign	Difference	-3,281,437	12,521,263	11,133,429	3,610,847	23,984,102
	Reported	102,633,849	204,218,677	130,104,499	108,694,545	545,651,570
	Weighted	105,915,286	191,697,414	118,971,070	105,083,698	521,667,468
Western Illinois University	Difference	-1,393,386	1,484,090	1,581,233	-172,701	1,499,236
	Reported	23,994,978	53,127,172	16,247,760	713,182	94,083,092
	Weighted	25,388,364	51,643,082	14,666,527	885,883	92,583,856

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		213 O & M Physical Plant				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	932,555	1,956,467	682,866	53,259	3,625,147
	Reported	2,073,134	6,408,396	3,170,426	158,282	11,810,238
	Weighted	1,140,579	4,451,929	2,487,560	105,023	8,185,091
Eastern Illinois University	Difference	14,016	-126,488	-144,767		-257,239
	Reported	3,106,535	8,575,199	2,182,092		13,863,826
	Weighted	3,092,519	8,701,687	2,326,859		14,121,065
Governors State University	Difference		-917,944	-1,388,936	-109,390	-2,416,270
	Reported		2,881,458	2,728,354	113,094	5,722,906
	Weighted		3,799,402	4,117,290	222,484	8,139,176
Illinois State University	Difference	-292,495	2,917,404	344,843	-115,325	2,854,427
	Reported	8,880,845	21,366,025	3,676,203	993,722	34,916,795
	Weighted	9,173,340	18,448,621	3,331,360	1,109,047	32,062,368
Northeastern Illinois University	Difference	-6,441	101,088	83,747		178,394
	Reported	2,926,892	8,183,309	2,594,020		13,704,221
	Weighted	2,933,333	8,082,221	2,510,273		13,525,827
Northern Illinois University	Difference	-251,509	-6,121,991	-3,393,852	-1,488,894	-11,256,246
	Reported	5,929,452	11,948,155	5,300,732	1,249,940	24,428,279
	Weighted	6,180,961	18,070,146	8,694,584	2,738,834	35,684,525
Southern Illinois University Carbondale	Difference	-1,145,231	-3,679,425	-1,863,441	-1,468,065	-8,156,162
	Reported	3,882,032	11,983,692	4,600,210	1,303,156	21,769,090
	Weighted	5,027,263	15,663,117	6,463,651	2,771,221	29,925,252
Southern Illinois University Edwardsville	Difference	-1,870,433	-3,840,432	-185,073	-13,345	-5,909,283
	Reported	4,276,124	7,260,758	4,221,519	116,498	15,874,899
	Weighted	6,146,557	11,101,190	4,406,592	129,843	21,784,182
U of I at Chicago	Difference	-606,196	-1,624,323	-623,589	-24,173	-2,878,281
	Reported	8,665,430	17,583,713	15,024,185	10,269,279	51,542,607
	Weighted	9,271,626	19,208,036	15,647,774	10,293,452	54,420,888
U of I at Springfield	Difference	1,735	-114,360	-839,017	-21,671	-973,313
	Reported	1,086,987	3,070,796	2,343,557	29,589	6,530,929
	Weighted	1,085,252	3,185,156	3,182,574	51,260	7,504,242
U of I at Urbana/Champaign	Difference	4,665,277	13,511,177	7,665,091	3,259,242	29,100,787
	Reported	26,267,196	52,265,916	33,297,796	27,818,316	139,649,224
	Weighted	21,601,919	38,754,739	25,632,705	24,559,074	110,548,437
Western Illinois University	Difference	-1,441,272	-2,061,165	-337,866	-71,632	-3,911,935
	Reported	3,494,390	7,736,911	2,366,160	103,861	13,701,322
	Weighted	4,935,662	9,798,076	2,704,026	175,493	17,613,257

**2013-2014 COMPARATIVE COST STUDY
PUBLIC UNIVERSITIES
COMPARISON OF REPORTED DOLLARS TO WEIGHTED DOLLARS**

		214 TOTAL - ALL COSTS				
		Lower Division	Upper Division	Graduate I	Graduate II	Total
Chicago State University	Difference	4,485,934	7,622,644	1,502,438	247,838	13,858,854
	Reported	11,469,487	35,454,085	17,540,205	875,686	65,339,463
	Weighted	6,983,553	27,831,441	16,037,767	627,848	51,480,609
Eastern Illinois University	Difference	2,784,952	6,575,265	432,505		9,792,722
	Reported	21,896,807	61,274,330	15,456,715		98,627,852
	Weighted	19,111,855	54,699,065	15,024,210		88,835,130
Governors State University	Difference		1,162,230	-2,764,374	-275,626	-1,877,770
	Reported		25,390,696	24,041,604	996,565	50,428,865
	Weighted		24,228,466	26,805,978	1,272,191	52,306,635
Illinois State University	Difference	-6,178,778	4,472,113	-291,024	-902,380	-2,900,069
	Reported	50,157,995	120,672,830	20,762,764	5,612,433	197,206,022
	Weighted	56,336,773	116,200,717	21,053,788	6,514,813	200,106,091
Northeastern Illinois University	Difference	862,306	2,154,535	656,370		3,673,211
	Reported	18,864,854	52,744,263	16,719,355		88,328,472
	Weighted	18,002,548	50,589,728	16,062,985		84,655,261
Northern Illinois University	Difference	10,285,724	-15,341,574	-10,337,715	-5,686,424	-21,079,989
	Reported	48,532,540	97,795,580	43,386,480	10,230,744	199,945,344
	Weighted	38,246,816	113,137,154	53,724,195	15,917,168	221,025,333
Southern Illinois University Carbondale	Difference	-1,621,137	-7,204,367	-4,554,722	-5,537,028	-18,917,254
	Reported	29,376,615	90,677,958	34,807,405	9,860,285	164,722,263
	Weighted	30,997,752	97,882,325	39,362,127	15,397,313	183,639,517
Southern Illinois University Edwardsville	Difference	-7,818,133	-18,228,587	1,814,034	50,190	-24,182,496
	Reported	29,772,223	50,552,482	29,392,017	811,104	110,527,826
	Weighted	37,590,356	68,781,069	27,577,983	760,914	134,710,322
U of I at Chicago	Difference	-2,720,974	-8,640,627	-3,605,861	5,556,953	-9,410,509
	Reported	53,238,510	108,030,503	92,305,340	63,092,225	316,666,578
	Weighted	55,959,484	116,671,130	95,911,201	57,535,272	326,077,087
U of I at Springfield	Difference	1,380,508	2,830,388	-2,810,842	-79,284	1,320,770
	Reported	8,074,043	22,809,574	17,407,723	219,783	48,511,123
	Weighted	6,693,535	19,979,186	20,218,565	299,067	47,190,353
U of I at Urbana/Champaign	Difference	1,383,841	26,032,440	18,798,515	6,870,090	53,084,886
	Reported	128,901,047	256,484,595	163,402,291	136,512,863	685,300,796
	Weighted	127,517,206	230,452,155	144,603,776	129,642,773	632,215,910
Western Illinois University	Difference	-2,834,658	-577,077	1,243,365	-244,334	-2,412,704
	Reported	27,489,368	60,864,083	18,613,920	817,043	107,784,414
	Weighted	30,324,026	61,441,160	17,370,555	1,061,377	110,197,118