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## ABSTRACT

In light of the increasing enrollment of part-time students at public two-year colleges, the question arises whether the conventional ratio (3:1 or so) for converting part-time to full-time equivalent (FTE) enrollment accurately represents the actual costs of providing services to part-time versus full-time students. A study was conducted to assess the relative effect of part-time versus full-time students on several types of expenditures in the two-year college. Using a translog model, costs were represented by reported expenditures; output by the number of full-time, part-time, and non-credit students; prices by average salaries for full-time faculty; and technological conditions by program emphasis, the percent of students earning a degree, and the system status of the institution. The study found that: (1) the marginal costs for instruction at small colleges were estimated to be \$1335 for a full-time student and \$245 for a part-time student, while costs at large institutions were estimated to be \$1941 for a full-time student and \$194 for a part-time student; (2) regardless of institutional size, the ratio of full-time to part-time marginal costs was greater in the instructional area than in student services; and (3) at the majority of the two-year colleges in the sample it cost only about one-fifth to one-seventh as much to provide instructional services for a part-time student as a full-time student. A five-page list of references and cost data for the 779 colleges in the study sample are appended. (EJV)

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**The Financial Impact of Part-Time Enrollments on Two-Year Colleges:  
A Marginal-Cost Perspective**

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### Abstract

Marginal costs are estimated for part-time and full-time students at public two-year colleges. The estimated costs are compared across several expenditure categories including instruction and student services. The results indicate that part-time students typically consume fewer institutional resources than conventional full-time-equivalency ratios might suggest.

The Financial Impact of Part-Time Versus Full-Time Enrollments  
on Public Two-Year Colleges: A Marginal-Cost Perspective

The number of part-time students attending public two-year colleges increased rapidly during the 1970s. By the end of the decade, aggregate part-time enrollment constituted about 63% of total headcount enrollment at those institutions (National Center for Education Statistics 1982). Concern has been expressed about the financial implications of this trend from an institutional perspective. The question at issue is whether the conventional ratio (3:1 or so) for converting part-time to full-time-equivalent (FTE) enrollment accurately represents the actual costs of providing services to part-time versus full-time students (see, for example, Armstrong et al. 1979; Ohio Board of Regents 1981; Wattenbarger and Bibby 1981; Loftus, Hines, and Hickrod 1982). This question has not been explored empirically in the literature except for Kress (1977), tangentially, and Brinkman (1981).<sup>1</sup>

The conventional three-to-one ratio is not a hard and fast rule, but it is grounded in typical student behavior at least in the instructional area. While national data on student credit hours are not available, a sampling of reports published by state agencies indicates that a part-time student at a public two-year college generally does take about one-third as many credits as a full-time student, with some variation by state (Connecticut Board of Higher Education 1982; St. John and Sumner 1980; New York State Education Department 1983; Ohio Board of Regents 1981; Washington State Board for Community College Education 1980). Comparable data with respect to institutional services other than instruction are not available. Some would argue (see Ohio Board of Regents 1979 for an opinion survey on this issue) that for many of the activities included within

"student services," a part-time student may require almost as much by way of institutional resources as a full-time student requires. If so, then reliance on the three-to-one ratio for funding or allocation purposes could inadvertently have adverse effects on institutional finances.

The purpose of this paper is to assess the relative effect of part-time versus full-time students on several types of expenditures in two-year colleges. Institutional expenditures for instruction, student services, and (total) educational and general purposes are considered. The financial impact of part-time and full-time students are assessed in terms of marginal costs, that is, the change in total costs (expenditures) associated with the enrollment of one additional student. Marginal costs are estimated for both part-time and full-time students for each expenditure type. The estimates are compared with one another and the results are discussed in relation to ratios used for converting part-time to FTE enrollments.

Instruction and student services, as conventionally understood in higher education, account for a large proportion of the services that are provided directly to students. Traditional classroom teaching is the predominant activity within the instructional function, while student services includes a wide variety of activities (for example, registration, admissions, personal counseling, career counseling, testing, and financial aid processing). Disparate modes of operation in the two areas should be reflected in disparate expenditure patterns. In both cases, the overall resources required by a typical part-time student are surely less than those required by a typical full-time student. The difference should be greater for instruction than for student services, however, because the latter includes many activities, such as registration and personal

counseling, that often require the same amount of institutional effort regardless of whether the student has full- or part-time status. It is also hypothesized that the magnitude of the marginal-cost ratio between full- and part-time students will be roughly three-to-one for instruction, based on relative credit-hour loads for the two types of students (as mentioned earlier). It should be noted, however, that the ratio was found to be considerably higher than that in a previous study (Brinkman 1981). For student services the expectation is that the marginal-cost ratio will be somewhat less than three-to-one.

Educational and general expenditures include expenditures for both instruction and student services, as well as for numerous other functions (academic support, institutional support, operation and maintenance of the plant, and so forth). Relating this composite expenditure category to full- and part-time enrollments is a means of assessing the relative impact of the two student types in the context of a broad measure of institutional finances. Because of the preponderant weight of the instructional function within the total budget of most two-year colleges, the ratio of full-time to part-time marginal costs for educational and general purposes should be similar to that for instruction.

The results of the analysis are intended to provide background information for assessing the appropriateness of particular funding formulas, tuition rates, and fee levels. Estimates of the relative cost of providing services to full-time versus part-time students will also be useful for enrollment planning, in that the estimates provide a basis for assessing the financial impact of various enrollment-mix alternatives.

### Model

The relationship between expenditures and enrollment was examined by estimating several translog cost functions. Theoretically, an industry's cost and production structure can be equivalently analyzed using either a cost function or a production function. When the level of output is determined exogenously, as is generally true in public higher education, the former approach is preferable (Nerlove, 1963). Using cost functions is often more convenient as well, especially when analyzing multiproduct enterprises. In any case, it is the predominant approach in recent literature.

The general form of a cost function may be expressed as

$$C = C(Q, P; T) \quad (1)$$

where total cost,  $C$ , is represented as a function of output,  $Q$ , the prices of inputs,  $P$ , and a set of technological conditions,  $T$ , that may have some effect on the relationship between  $C$  and  $Q$  (McFadden, 1978). Under theoretically ideal circumstances (i.e., intent to minimize costs coupled with full knowledge of all production relationships), the cost function specifies the minimum cost for a given level of output. As it is generally agreed that the actual circumstances prevailing at higher education institutions do not fit the theoretical model (Bowen, 1980), the cost functions estimated here simply reflect average institutional behavior (for a similar situation with respect to hospital costs, see Pauly [1978]). Cohn (1979) refers to such cost functions as "approximate."

Selecting a particular form for the cost function is essentially a matter of deciding what can and cannot be assumed about the relationships and overall behavior of the variables in the function. In recent years,



econometricians have turned increasingly to one or other version of the translog model because it imposes the fewest restrictions on cost and production behavior (Brown, Caves, and Christensen 1979; Spady 1979). In the translog function, all variables are expressed as natural logarithms, and all independent variables are interacted with one another and taken to the second power.<sup>2</sup> So constituted, the function contains no separability or homogeneity of output assumptions. That is, the behaviors of the independent variables are not assumed to be unrelated to one another, nor are total costs assumed to increase exactly in proportion to increases in output. Such assumptions can lead to distorted estimates of marginal costs (Brown et al 1979). The translog function does incorporate two regularity conditions: total costs must increase in proportion to an increase in the prices of inputs, and in the same direction as an increase in output. Generally, in the absence of prior knowledge about the proper functional form, the more flexibility that is preserved, the better.

#### Variables

In the translog model used for the present study, costs were represented by reported expenditures, output by the number of full-time, part-time, and non-credit students, prices by average salaries for full-time faculty, and technological conditions by program emphasis, the percent of students earning degrees, and the system status of the institution (i.e., free standing or part of a system). Reported expenditures for the instructional and student services functions represent direct costs only--for labor primarily, along with supplies, travel, and certain other expenses. Educational and general expenditures are also predominantly for personnel, but also include the cost of utilities, library acquisitions, and so forth.



Properly speaking, the number of students enrolled is only a proxy for output. It is appropriate for the purpose of this study because funding of two-year public colleges is often enrollment-driven. By using both full- and part-time enrollments as output measures in the model, we can estimate their respective impact on total costs without resorting to the use of FTE enrollment data. The latter data are subject to inconsistent reporting across institutions. The third type of output, non-credit enrollment, is not a major cost factor at the typical two-year college (on average, only about 4 to 5 percent of instructional expenditures are for this purpose according to Dickmeyer and Cirino [1982]). It does add a relevant dimension, though, when outputs are characterized in terms of enrollment.

From the perspective of this study's primary objective--obtaining marginal cost estimates for full- and part-time students--the remaining variables in the model serve as controls, or intervening variables (Johnston 1960). The prices of inputs will differ from one institution to another. Data are available on one key input price, the average salary paid to full-time faculty. In the instructional cost model, this price is used to represent not only faculty costs (for both full- and part-time instructors) but also non-faculty costs. In other words, it is assumed that institutional differences in clerical wages, for example, as well as in salaries for part-time faculty, will be highly correlated with differences in salaries for full-time faculty, and thus that all of these costs can be adequately represented by the one variable. In the student services cost model, average faculty salaries are again used--for lack of better data--on the assumption that salaries for student services personnel will typically be highly correlated with faculty salaries. Similarly, for educational and general expenditures, average faculty salaries are used to

represent price differentials across institutions for a variety of inputs. With only one price variable in the model, no interaction terms involving that variable are needed--there are no substitution possibilities to accommodate.

Two-year colleges also differ with respect to the composition of their enrollments and their curricula, both of which could affect unit costs. In addition to the full-time versus part-time issue, which is already being addressed in the model, a higher percentage of degree completers might be expected to lead to higher per-student costs in both the instructional and student services areas. To complete a degree, students must take advanced, presumably more expensive, courses. They may also need additional counseling or other assistance along with degree certification. With respect to the curriculum, differences in the unit costs of programs, such as the cost of a student credit hour in engineering versus one in arts and sciences, have been well documented (Fickett 1977; Spitz 1979; Warren, Anderson, and Handin 1976). For the present study, the extent of an institution's commitment to (relatively) high cost programs is represented by the combined percentage of degrees awarded in mechanical and engineering technologies, health services, and natural science programs.

Public two-year colleges can be part of a system of institutions or they can be in a stand-alone situation. If, in the former case, some administrative functions are carried out at a system office, the effect will be to lower institutional expenditures relative to a comparable stand-alone institution that must handle all administrative functions. In dealing with this matter in the present study, so-called "branch campuses" were eliminated from the sample altogether. For the remaining institutions, a dummy variable was used to distinguish between those with

some sort of system or multi-campus arrangement (value=0) and the stand-alone institutions (value=1). So constituted, the expected sign on the variable is positive, or, in other words, the cost function is expected to be shifted upwards for stand-alone institutions. (See Cowling and Holtmann [1983] for a similar use of dummy variables in a translog cost function.)

### Data

Raw (untransformed) mean values for each of the variables are shown in table 1. All variables except the dummy for system status appear as natural logarithms in the estimating equation. All data are for 1979-80. The source for all data was HEGIS, except for data on non-credit enrollments which came from the annual directory of the American Association of Community and Junior Colleges (Gernhart 1981). While HEGIS data have been shown to contain errors (e.g., Minter and Conger 1979), there is no reason to suspect the presence of systematic error that could bias the study.

The number of institutions in the sample studied was 779. As of 1979-80, this constituted about 75% of all public two-year institutions; excluded institutions consisted primarily of those lacking one or more data elements, enrolling fewer than 200 FTE students (full-time headcount plus one-third of part-time headcount), or having the status of a branch campus. A handful of outliers were also excluded. The sample was not randomly drawn, then, but it was broadly representative of public two-year colleges.

The model was estimated using ridge regression. The abundance of squared and interaction terms in a translog model usually leads to multicollinearity problems. By introducing a small amount of bias into the system, ridge regression makes it possible to estimate parameters that are

more stable when severe collinearity is present than those estimated by ordinary least squares under the same circumstances (Hoerl and Kennard 1970; Churchill 1975; Vinod 1978; Krakower 1980; and, for critical commentary, Judge et al. 1980).

Table 1  
Means and Standard Deviations for Variables

<u>Dependent</u>	$\bar{X}$	S.D.
CI (total expenditures for instruction)	\$3,524,000	\$3,463,000
CS (total expenditures for student services)	\$610,000	\$676,000
CE (total educational and general expenditures)	\$7,006,000	\$6,951,000
<u>Independent</u>		
FTS (number of full-time students)	1,645	1,588
PTS (number of part-time students)	2,840	3,614
NCS (number of non-credit students)	4,335	8,825
AVGSAL (average salary of full-time faculty)	\$18,578	\$3,765
DEGP ((number of degrees awarded/ number of full-time students) x 100)	29.0%	13.4%
HCP ((proportion of degrees earned in engineering + natural science + health services) x 100)	36.2%	19.9%
SYS (dummy, where 1=stand-alone institution; 0=part of system or multi-campus)	.693	.461

### Results

The results of estimating the translog function are shown in table 2. The general results are about as expected. The models explain much of the

variation in total costs among institutions, especially for instruction and educational and general expenditures. The output variables (in second-order form), along with average salaries, are positively related to expenditures across all three expenditure categories. Several other variables and interaction terms also appear to be important in the model.<sup>3</sup> Of course, the full effect of a variable that is interacted or taken to a second power can only be assessed in terms of a set of coefficients; pertinent data are provided in table 3. With the exception of the dummy

Table 2  
Regression Results for Three Equations

<u>Independent Variables</u>	<u>Dependent Variables</u>		
	<u>Instructional Costs</u>	<u>Student Services Costs</u>	<u>Educational and General Costs</u>
FTS	.190 (.069)	.291 (.119)	.101 (.066)
(FTS)2	.035 (.005)	.022 (.008)	.040 (.004)
(PTS)	.030 (.047)	-.050 (.082)	.021 (.045)
(PTS)2	.019 (.003)	.016 (.005)	.018 (.003)
NCS	-.038 (.019)	-.003 (.033)	-.023 (.019)
(NCS)2	.007 (.001)	.005 (.002)	.007 (.001)
AVGSAL	.640 (.062)	.827 (.024)	.681 (.059)
DEGP	-.550 (.144)	-.486 (.248)	-.401 (.138)
(DEGP)2	.108 (.019)	.089 (.033)	.087 (.018)
HCP	-.218 (.066)	-.224 (.113)	-.254 (.018)

(HCP)2	.022 (.006)	-.025 (.011)	.009 (.006)
(FTS)(PTS)	-.010 (.004)	-.011 (.008)	-.016 (.004)
(FTS)(NCS)	-.003 (.003)	.002 (.004)	-.004 (.003)
(FTS)(DEGP)	.007 (.015)	.018 (.025)	.004 (.013)
(FTS)(HCP)	.022 (.009)	.010 (.015)	.032 (.008)
(PTS)(NCS)	-.001 (.002)	.001 (.003)	.000 (.001)
(PTS)(DEGP)	-.021 (.011)	-.021 (.019)	-.013 (.011)
(PTS)(HCP)	-.004 (.007)	.039 (.013)	.003 (.007)
(NCS)(DEGP)	-.001 (.005)	-.008 (.008)	-.003 (.004)
(NCS)(HCP)	.005 (.003)	.009 (.005)	.002 (.002)
(DEGP)(HCP)	.011 (.015)	.021 (.026)	-.001 (.020)
SYS	.007 (.019)	.044 (.033)	.012 (.019)
Constant	5.49	1.92	6.14
R2	.92	.81	.92

(Figures in parentheses are standard errors.)

variable (SYS), each regression coefficient shown in table 2 can be read as an elasticity, i.e., as the percentage change in total costs associated with a one percent change in the value of the corresponding variable. Note that the elasticity for average faculty salaries is less than one. This can be interpreted to mean that the salary component is reflecting only a portion (64% to 83% across the three equations) of the cost of a

hypothetical unit of input. The sign for SYS is as expected in the three models but the variable has little impact; the coefficients are to be read as percentage increases in total costs associated with being a stand-alone institution.

Table 3

F Tests to Determine the Statistical Significance of Sets of Variables

<u>All Variables That Include:</u>	<u>Expenditure Type</u>		
	<u>Instruction</u>	<u>Student Services</u>	<u>Educational &amp; General</u>
FTS	251.32*	71.77*	255.68*
PTS	25.53*	15.32*	28.00*
NCS	13.02*	3.75*	14.35*
DEGP	4.35*	1.51	3.11*
HCP	12.05*	3.75*	5.64*

Numbers shown are F scores for the change in R<sup>2</sup> associated with removing each set of variables from the model; \* p < .01.

Table 4 shows the marginal cost estimates for full- and part-time students, and the ratio between them, for each of the three expenditure categories analyzed in the study.<sup>4</sup> For example, the marginal costs for instruction at small institutions are estimated to be \$1335 for a full-time student and \$245 for a part-time student, a ratio of 5.45 dividing the former by the latter. As is evident from the table, the estimates and the ratios differ from one level of enrollment to another. The category "small institutions" refers to institutions lying within the smallest five percent of those in the sample (as measured by enrollment). Data on 10 such institutions, randomly chosen, were averaged to create a data set for a "typical" small institution--284 full-time and 221 part-time students. In a similar fashion, data for a typical large institution were created--4,665



full-time and 12,885 part-time students. Between these extremes, two types of middle-range institutions are also represented in table 4. Section C shows the results of using raw enrollment means for the entire sample--1645 full-time and 2840 part-time students--to represent one such institution.

Table 4  
Marginal Cost Estimates, Public Two-Year Colleges, 1979-80

<u>Institutional Size &amp; Student Type</u>	<u>Expenditure Type</u>		
	<u>Instruction</u>	<u>Student Services</u>	<u>Educational &amp; General</u>
<b>A. Small</b>			
FT Student	\$1335	\$183	\$2480
PT Student	\$245	\$ 54	\$ 510
FT/PT	5.45	3.39	4.86
<b>B. Middle-Range I (Sample mean, logs)</b>			
FT Student	\$1494	\$201	\$2741
PT Student	\$266	\$ 46	\$ 484
FT/PT	5.62	4.37	5.66
<b>C. Middle-Range II (Sample mean, raw data)</b>			
FT Student	\$1542	\$210	\$2617
PT Student	\$ 208	\$ 38	\$ 357
FT/PT	7.41	5.53	7.33
<b>D. Large</b>			
FT Student	\$1941	\$257	\$3116
PT Student	\$ 194	\$ 32	\$ 303
FT/PT	9.94	8.03	10.28

Section B shows the results of using the logarithmic enrollment means for the entire sample--1150 full-time and 1366 part-time students--to represent the other. The raw data distributions for enrollments (and expenditures) were positively skewed, so the means of the logarithmic data were smaller.

Fully two-thirds of all the institutions in the sample had enrollments equal to or less than the raw mean values.

In order to evaluate marginal costs at those various enrollment levels, values for the other independent variables in the model also had to be chosen. For the results shown in table 4, the following conditions were imposed: the raw mean values for percent of degree completion (29%) and percent of high cost programs (36.2%) were used in all sections; with respect to noncredit enrollment, the average of actual values was used for section A (165 students), the log mean value for section B (354 students), and the raw mean value for sections C and D (4335); and for faculty salaries the log mean value was used for section B (\$18,215), the raw mean value for section C (\$18,578), and the average of actual values for sections A (\$13,625) and D (\$23,949). Neither degree completion nor program emphasis were correlated with full- or part-time enrollment levels; thus it was reasonable to leave them at their respective mean values. Noncredit enrollment to some extent, but particularly average faculty salaries, were correlated with full- and part-time enrollment levels; thus values other than those at the mean were required to adequately represent typical combinations of institutional characteristics across the (credit) enrollment spectrum.

The results shown in table 4 can be summarized as follows. First, for all four institutional sizes, the ratio of full-time to part-time marginal costs is greater in the instructional area than in student services, but especially so at small institutions. Second, the larger the institution, the greater the disparity in marginal cost between the two types of students. Third, even at the smallest institutions in the sample, the marginal-cost ratio for student services is greater than three-to-one.

Fourth, the marginal-cost ratios for educational and general expenditures are quite similar to those for instructional expenditures, regardless of institutional size.

In interpreting the change in marginal costs from small to large institutions, it is useful to recall that the salary data used in the calculations for sections A and D in table 4 reflect the respective averages for the two institutional sizes, rather than the sample mean. By paying their full-time faculty a far lower wage rate, on average, than do the larger institutions, the small institutions overcome a portion of the diseconomies of scale that would otherwise accrue to their small size. For example, if the wage rate were held constant at the sample (raw) mean, the marginal cost for a full-time student in the instructional area would be \$1628 instead of \$1335 at small institutions. Conversely, a portion of the apparent diseconomies of scale at large institutions is due to relatively high wage rates. If salaries for full-time faculty at large institutions were at the sample (raw) mean, the marginal cost of instruction for a full-time student would be \$1680 instead of \$1941.

Several other results (not tabled) may be of interest. In institutions where the curriculum consists primarily of relatively high-cost programs (as measured by the variable HCP), the marginal-cost ratios between full- and part-time students are higher for instruction but lower for student services, when compared to institutions at the mean. The differences are modest: for an institution with HCP at 80 percent, but otherwise at the (raw) means for the sample, the marginal costs of instruction are estimated to be \$1798 and \$233 for full- and part-time students, respectively, or a ratio of 7.72 compared to the 7.41 figure

shown in table 4. For student services, the corresponding estimates are \$210 and \$43, or a ratio of 4.88 as opposed to 5.53 in table 4.

For an institution with (raw) mean characteristics, the marginal-cost estimates per non-credit student are \$53, \$6, and \$93, for instruction, student services, and educational and general purposes, respectively; in other words, about one-thirtieth, or so, of the marginal cost of a full-time student for those same expenditure categories. These figures reflect considerable scale economies; excluding student services, marginal costs for non-credit enrollment are estimated to be substantially higher at low enrollment levels. On a related matter, the model predicts that enrolling the mean number of non-credit students, as opposed to enrolling no such students, increases total instructional costs at a typical institution by slightly more than 4 percent--about the same as the 4 to 5 percent calculated by Dickmeyer and Cirino (1982) using accounting procedures.

### Discussion

It was hypothesized at the outset that the difference in resources demanded by full-time versus part-time students (as measured by marginal costs) would be greater in the instructional area than in student services. The results of the study appear to confirm that hypothesis. Differences between marginal costs for full-time and part-time students were estimated to be about 19 to 38 percent greater in the instructional area, depending on the size of the institution.

It was also hypothesized that for instruction, the marginal cost of a part-time student would be about one-third that of a full-time student. But the results of the study indicate that at the majority of two-year colleges it apparently costs only about one-fifth to one-seventh as much to

provide instructional services for an additional part-time student. These results are comparable to those found in an earlier study of instructional costs at two-year colleges using different models and samples (Brinkman 1981). We might infer, then, that these institutions make use of different production technologies in providing instructional services to part-time as opposed to full-time students; for example, they may use part-time students to fill course sections or they may depend heavily on part-time (much less expensive) faculty to teach part-time students. The latter possibility was also suggested by the findings in Kress' (1977) study of costs at California community colleges.

The somewhat lower cost ratios in student services suggest that in this area it is more difficult for institutions to employ alternative, cost-saving technologies in serving part-time students. Still, the ratios were higher than expected. In the face of various one-to-one relationships in the production technology of student services, ratios in the four-to-one and higher range may indicate that many part-time students do not avail themselves of some of the services provided. They have to be admitted and registered, of course, and pay their fees, but perhaps they make relatively little use of more expensive services such as counseling.

In relating the findings of this study to funding algorithms that convert part-time to full-time equivalent enrollment, we note first of all that most funding formulas that are based on unit cost calculations employ average rather than marginal costs. It cannot be assumed that the relationship between marginal and average costs for full-time students is identical to that for part-time students. Thus we cannot assume that the full-time to part-time ratios for average costs are identical to those for marginal costs. It is reasonable to assume, though, that the marginal cost

ratios are a pretty good indicator of the corresponding average-cost relationships over much of the observed enrollment range.

Second, from a marginal-cost perspective, it does not appear that current algorithms typically work to the detriment of institutions that are enrolling increasing numbers of part-time students, at least not on the basis of part-time to full-time-equivalent conversions. The data in this study suggest that, for many two-year colleges, educational and general expenditures for an additional full-time student are five to seven times higher than for an additional part-time student. Few, if any, funding formulas appear to involve a conversion factor that high (Gross 1982; Dougherty, Hyde, and Van de Water 1982). Indeed, most formulas are more likely to reflect something close to the conventional three-to-one ratio, because most formulas are directly or indirectly based on student credit hour data--which, as noted earlier, are the foundation for the conventional ratio. So, it appears that, on average, two-year public colleges have been receiving more funds than they have been expending per additional part-time student. Of course, this situation does not imply anything at all about the adequacy of the overall funding of these institutions. Furthermore, it should be kept in mind that the cost estimates in this study are meant to reflect conditions at the majority of institutions. Nothing in the analysis precludes the possibility that a given institution might find itself in a situation where the relationship between the costs of full-time and part-time students is quite different than the ratios presented in table 4. Indeed, the marginal cost estimates for individual institutions show that a number of institutions are estimated to be spending considerably more for part-time students than suggested by the three-to-one FTE conversion ratio (not tabled).

Finally, the cost estimates in this study are the product of estimating a particular model in a particular way. The model employed would certainly be improved theoretically by the inclusion of additional data on the prices of inputs, especially salaries for part-time faculty, and perhaps by more data on variations in programs or on the environment surrounding the respective institutions. Whether any of these modifications would materially affect the primary results of the study cannot be known a priori. Given that some of the results run contrary to expectations, there is ample reason to develop additional evidence regarding the costs of providing services to part-time students.



## Notes

1. See Hyde and Augenblick (1980) for a pertinent review of the literature on community college finance through mid 1980. For recent, wide-ranging discussions of community college finance, see Garms 1977; Richardson and Leslie 1980; and Breneman and Nelson 1981.

2. In general form, using the notation from equation 1, the translog cost function can be written as

$$\begin{aligned} \ln C = & a_0 + \sum_r a_r \ln Q_r + \frac{1}{2} \sum_r \sum_s a_{rs} \ln Q_r \ln Q_s + \sum_i b_i \ln P_i \\ & + \frac{1}{2} \sum_i \sum_j b_{ij} \ln P_i \ln P_j + \sum_k d_k \ln T_k + \frac{1}{2} \sum_k \sum_l d_{kl} \ln T_k \ln T_l \\ & + \sum_{ri} q_{ri} \ln Q_r \ln P_i + \sum_{rk} h_{rk} \ln Q_r \ln T_k + \sum_{ik} m_{ik} \ln P_i \ln T_k + e_c. \end{aligned}$$

estimation. Nonetheless, one may not assign significance levels to the ratio between the regression coefficients and their standard errors shown in table 2, because the sampling distribution for the ratio is unknown under conditions of bias. See Vinod (1978) for a discussion of this issue.

4. With respect to the specific translog model estimated for this study, the marginal cost of the  $r$ th output is equal to

$$\frac{\partial \ln \hat{C}}{\partial \ln Q_r} \cdot \frac{\hat{C}}{Q_r} \quad \text{where} \quad \frac{\partial \ln \hat{C}}{\partial \ln Q_r} = a_r + \sum_s a_{rs} \ln Q_s + \sum_k h_{rk} \ln T_k$$

In other words, the marginal cost of a particular output is equal to the partial derivative of the estimated cost function with respect to that output, multiplied by the estimated value of total costs per unit of that output.

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## APPENDIX



Estimated Marginal Costs for Individual Institutions in the Sample

FICE	Institution Name	Marginal Cost FT Instruct Exp	Marginal Cost PT Instruct Exp	Marginal Cost FT Student Serv. Exp	Marginal Cost PT Student Serv. Exp	Marginal Cost FT Total E&G Exp	Marginal Cost PT Total E&G Exp
1007	ALEXANDER CITY STATE JC	\$897	\$340	\$155	\$51	\$1696	\$589
1013	JOHN C CALHOUN ST CC	1211	263	157	47	2051	426
1015	ENTERPRISE ST JR COLLEGE	1063	335	178	57	1969	597
1017	GADSDEN STATE JR COLLEGE	1124	391	144	71	1940	640
1018	GEO C WALLACE ST CC-DOTHN	1309	312	162	65	2235	554
1021	JEFFERSON GAVIS STATE JC	1023	341	137	71	1871	610
1022	JEFFERSON ST JR COLLEGE	1265	242	166	42	2130	388
1030	S D BISHOP ST JR COLLEGE	999	303	148	56	1822	525
1031	NTWEST ALA ST JR COLLEGE	1246	309	186	55	2351	559
1032	NTWEST ALA ST JR COLLEGE	1150	307	161	65	2109	563
1034	PATRICK HENRY STATE JC	1037	347	199	49	2039	642
1038	SNEAD STATE JR COLLEGE	1047	483	147	82	1993	808
1040	STNN UNION ST JR COLLEGE	942	253	151	40	1740	434
1059	LANSON STATE CNTY COLLEGE	1204	492	164	97	2260	850
1060	FAULKNER STATE JR COLLEGE	1008	473	172	79	1897	793
1077	MESA COMMUNITY COLLEGE	1470	192	209	29	2423	292
1078	PHOENIX COLLEGE	1612	216	227	35	2644	329
1079	YAVAPAI COLLEGE	1699	98	264	19	2973	176
1091	ARKANSAS STATE U BEEBE BR	1002	346	159	63	1910	638
1104	PHILLIPS CO CNTY COLLEGE	1132	327	134	63	1965	570
1110	WESTARK COMMUNITY COLLEGE	1404	290	173	51	2364	492
1111	ALLAN HAMCOCK COLLEGE	1551	174	259	27	2714	297
1118	BAKERSFIELD COLLEGE	1505	213	269	39	3178	345
1119	BARSTOW COLLEGE	1873	231	315	38	3570	431
1124	CARRILLO COLLEGE	1711	217	226	40	2867	348
1161	CERRITOS COLLEGE	2078	191	294	33	3371	295
1162	CHABOT COLLEGE	2171	107	330	18	3545	178
1163	CHAFFEY COLLEGE	1767	232	261	41	2971	374
1166	CITRUS COLLEGE	1964	217	271	35	3419	351
1176	WEST HILLS COLLEGE	1985	208	327	38	3729	385
1178	MARIN, COLLEGE OF	1606	236	258	40	2788	396
1181	SAN MATEO, COLLEGE OF	2074	258	251	37	3455	386
1182	DESERT, COLLEGE OF THE	2222	154	353	32	3863	278
1185	REDWOODS, COLLEGE OF THE	2082	159	312	30	3529	271
1186	SEQUOIAS, COLLEGE OF THE	1577	249	229	44	2732	404
1187	SISKIYOU, COLLEGE OF THE	1476	200	277	25	2848	386
1190	CONTRA COSTA COLLEGE	2272	206	307	38	3912	336
1191	DIABLO VALLEY COLLEGE	1851	231	202	22	2956	324
1192	CUESTA COLLEGE	1509	220	249	38	2665	373
1193	CYPRESS COLLEGE	1856	295	227	42	3137	444
1197	EL CAMINO COLLEGE	2001	184	217	22	3193	263
1199	FOOTHILL COLLEGE	2344	238	274	37	3877	359
1201	FULLERTON COLLEGE	1861	253	207	25	2995	357
1202	GAVILAN COLLEGE	1502	180	231	35	2673	316
1203	GLENDALE CNTY COLLEGE	1515	196	251	27	2579	315
1206	GOLDEN WEST COLLEGE	1851	146	236	22	3010	221
1208	GROSSMONT COLLEGE	1623	215	197	26	2721	324
1209	HARTNELL COLLEGE	1697	167	235	23	2970	272

FICE	Institution Name	Marginal Cost FT Instruct Exp	Marginal Cost PT Instruct Exp	Marginal Cost FT Student Serv.Exp	Marginal Cost PT Student Serv.Exp	Marginal Cost FT Total E&G Exp	Marginal Cost PT Total E&G Exp
1214	IMPERIAL VALLEY COLLEGE	1642	336	222	57	2934	547
1217	LASSEN COLLEGE	2171	191	312	39	3838	343
1222	EAST LOS ANGELES COLLEGE	1773	195	262	32	2940	308
1223	LOS ANGELES CITY COLLEGE	1935	268	224	36	3188	392
1224	LOS ANG HARBOR COLLEGE	2069	232	264	36	3506	359
1226	LOS ANG PIERCE COLLEGE	2066	248	235	31	3350	357
1227	LOS ANG TR TECH COLLEGE	2277	263	275	44	3800	405
1228	LOS ANG VALLEY COLLEGE	2044	190	291	30	3315	296
1233	SACRAMENTO CITY COLLEGE	1913	282	224	42	3212	427
1237	MERCED COLLEGE	1994	240	272	44	3337	403
1239	MIRA COSTA COLLEGE	1577	159	254	26	2767	276
1240	MODESTO JUNIOR COLLEGE	2103	190	291	34	3483	313
1242	MONTEREY PEN COLLEGE	1760	217	234	32	3071	350
1245	MOUNT SAN ANTONIO COLLEGE	2059	244	276	40	3326	378
1246	MT SAN JACINTO COLLEGE	1974	161	318	28	3655	294
1247	NAPA COLLEGE	1755	191	262	36	3020	327
1250	ORANGE COAST COLLEGE	1912	187	249	30	3074	281
1259	PALO VERDE COLLEGE	1770	148	354	18	3592	335
1260	PALOMAR COLLEGE	1819	227	272	39	3036	360
1261	PASADENA CITY COLLEGE	1963	403	249	66	3157	601
1266	LANEY COLLEGE	1851	175	252	32	3076	282
1267	MERRITT COLLEGE	1987	201	239	31	3329	310
1268	PORTERVILLE COLLEGE	1808	229	246	47	3120	414
1269	RIO HONDO COLLEGE	1884	185	239	29	3187	289
1270	RIVERSIDE CITY COLLEGE	1735	153	267	25	2924	249
1272	SN BERNARDINO VLY COLLEGE	1845	188	219	24	3055	283
1275	SAN DIEGO MESA COLLEGE	1861	219	241	34	3199	352
1280	SAN JOAQUIN DELTA COLLEGE	2238	156	329	28	3672	251
1282	SAN JOSE CITY COLLEGE	2168	177	289	29	3684	282
1284	SANTA ANA COLLEGE	2224	171	326	30	3671	279
1285	SANTA BARBARA CTY COLLEGE	1865	301	272	54	3161	493
1286	SANTA MONICA COLLEGE	1910	188	264	31	3118	293
1287	SANTA ROSA JUNIOR COLLEGE	2020	213	248	30	3362	322
1289	SHASTA COLLEGE	2033	194	261	29	3460	306
1290	SIERRA COLLEGE	1687	208	248	38	2881	342
1292	SOLANO COMMUNITY COLLEGE	1817	187	246	29	3145	303
1294	SOUTHWESTERN COLLEGE	1679	205	242	35	2819	326
1307	FRESNO CITY COLLEGE	1560	244	210	40	2567	371
1308	KINGS RIVER CNTY COLLEGE	1635	356	219	67	2942	597
1309	TAFT COLLEGE	1505	191	236	7	2792	340
1335	VICTOR VALLEY COLLEGE	1975	181	289	37	3399	325
1338	WEST VALLEY COLLEGE	1885	191	222	23	3110	285
1344	YUBA COLLEGE	1705	189	241	34	2892	311
1346	ARAPAHOE CNTY COLLEGE	1239	172	177	29	2111	285
1355	LAHAR COMMUNITY COLLEGE	1311	302	160	78	2351	616
1359	COLORADO NORTHWESTERN CC	1933	89	291	18	3464	165
1361	NORTHEASTERN JR COLLEGE	1273	314	176	61	2255	578
1362	OTERO JUNIOR COLLEGE	1483	379	196	92	2684	720
1368	TRINIDAD STATE JR COLLEGE	1446	254	193	52	2602	455

FICE	Institution Name	Marginal Cost FT Instruct Exp	Marginal Cost PT Instruct Exp	Marginal Cost FT Student Serv.Exp	Marginal Cost PT Student Serv.Exp	Marginal Cost FT Total E&G Exp	Marginal Cost PT Total E&G Exp
1388	HARTFORD ST TECH COLLEGE	1854	264	241	58	3256	475
1392	MANCHESTER CNTY COLLEGE	1326	170	208	27	2310	290
1398	NTHWSTN CONN CNTY COLLEGE	1544	146	211	10	2809	253
1399	NORWALK COMMUNITY COLLEGE	1441	167	237	30	2593	305
1400	NORWALK ST TECH COLLEGE	1771	246	236	51	3163	436
1413	THAMES VLY STATE TECH C	1897	186	260	42	3257	347
1423	WATERBURY ST TECH COLLEGE	1848	188	268	42	3235	355
1470	BREVARD CNTY COLLEGE	1707	290	216	48	2763	462
1471	CENTRAL FLA CNTY COLLEGE	1483	376	194	74	2543	668
1472	CHIPOLA JUNIOR COLLEGE	1204	339	170	72	2149	648
1475	DAYTONA BCH CNTY COLLEGE	1884	280	250	49	3077	469
1477	EDISON COMMUNITY COLLEGE	1203	154	182	25	2093	268
1484	FLA JR COLLEGE JACKSONVL	2058	321	262	53	3294	504
1485	FLORIDA KEYS CNTY COLLEGE	1984	154	275	32	3370	299
1490	GULF COAST CNTY COLLEGE	1257	240	192	39	2192	416
1493	INDIAN RIVER CNTY COLLEGE	1689	265	221	48	2841	457
1500	BROWARD CNTY COLLEGE	1738	223	233	35	2784	338
1501	LAKE CITY CNTY COLLEGE	1780	250	236	49	3021	447
1502	LAKE-SUNTER CNTY COLLEGE	1132	160	198	12	2083	286
1504	MANATEE JUNIOR COLLEGE	1396	231	182	36	2443	374
1506	MIAMI-DADE CNTY COLLEGE	1795	328	226	44	2762	465
1508	NORTH FLORIDA JR COLLEGE	1443	183	229	34	2615	389
1510	OKALOOSA-WALTON JUNIOR C	1385	199	204	36	2406	351
1512	PALM BEACH JUNIOR COLLEGE	1484	192	205	31	2454	313
1513	PENSACOLA JUNIOR COLLEGE	1570	246	204	43	2554	401
1514	POLK COMMUNITY COLLEGE	1413	223	215	38	2456	386
1519	SANTA FE CNTY COLLEGE	1309	346	176	57	2191	555
1520	SEMINOLE CNTY COLLEGE	2162	302	285	56	3495	530
1522	SOUTH FLORIDA JR COLLEGE	2688	186	388	38	4567	404
1523	SAINT JOHNS RIVER CC	916	203	157	11	1689	347
1528	SAINT PETERSBG JR COLLEGE	1379	275	179	42	2233	419
1533	TALLAHASSEE CNTY COLLEGE	1316	255	185	35	2368	426
1541	ABRAHAM BALDWIN AGR C	1144	880	132	191	1998	1471
1543	ALBANY JUNIOR COLLEGE	1219	352	174	70	2177	630
1558	BRUNSWICK JUNIOR COLLEGE	1417	425	182	94	2506	799
1567	GAINESVILLE JR COLLEGE	806	313	142	13	1471	493
1575	GORDON JUNIOR COLLEGE	897	295	136	54	1656	528
1577	KENNESAW COLLEGE	1364	335	163	49	2351	508
1581	MIDDLE GEORGIA COLLEGE	842	485	149	66	1598	799
1592	SOUTH GEORGIA COLLEGE	1401	227	218	44	2558	442
1612	HAWAII HONOLULU CC,U OF	1645	381	191	69	2718	627
1613	HAWAII KAPIOLANI CC,U OF	1323	290	183	53	2288	477
1614	HAWAII KAUAI CC,U OF	1542	247	221	54	2767	470
1615	HAWAII MAUI CC,U OF	1580	271	223	53	2877	477
1619	SOUTHERN IDAHO COLLEGE OF	1399	266	173	50	2346	455
1623	NORTH IDAHO COLLEGE	1296	368	162	75	2228	648
1636	BELLEVILLE AREA COLLEGE	1823	189	250	34	3035	314
1638	BLACK HAWK C QUAD-CITIES	2031	222	307	32	3449	400
1640	PRAIRIE STATE COLLEGE	1668	148	234	28	2838	254

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FICE	Institution Name	Marginal Cost FT Instruct Exp	Marginal Cost PT Instruct Exp	Marginal Cost FT Student Serv.Exp	Marginal Cost PT Student Serv.Exp	Marginal Cost FT Total E&G Exp	Marginal Cost PT Total E&G Exp
1643	SPOON RIVER COLLEGE	1665	145	232	29	2901	266
1648	CITY C CHGO TRUMAN C	1606	247	244	45	2790	419
1649	CITY C CHICAGO DALEY C	1690	134	280	18	2967	237
1652	CITY C CHICAGO LOOP C	1629	164	212	18	2801	259
1654	CITY C CHGO KENNEDY-KING	1308	405	174	62	2603	625
1655	CITY C CHICAGO WRIGHT C	1484	257	252	34	2592	429
1675	ELGIN COMMUNITY COLLEGE	1933	156	287	29	3307	280
1681	HIGHLAND CNTY COLLEGE	1612	232	234	45	2845	442
1699	JOLIET JUNIOR COLLEGE	1710	177	238	31	2860	290
1701	KASKASKIA COLLEGE	1346	182	188	34	2354	323
1728	MORTON COLLEGE	1481	226	194	37	2616	376
1742	ILL ESTN CC OLNEY CEN C	1710	158	255	31	2980	287
1747	ROCK VALLEY COLLEGE	1331	182	180	31	2385	321
1752	SAUK VALLEY COLLEGE	1539	150	222	27	2605	253
1757	SOUTHEASTERN ILL COLLEGE	1536	143	218	28	2639	257
1769	THORNTON CNTY COLLEGE	1781	248	241	54	3091	449
1773	TRITON COLLEGE	1919	163	283	29	3226	275
1779	ILL ESTN CC WABASH VLY C	2014	186	260	32	3221	289
1811	INDIANA UNIVERSITY EAST	1641	205	222	38	2904	348
1843	VINCENNES UNIVERSITY	1525	153	173	6	2577	242
1853	CLINTON COMMUNITY COLLEGE	1111	507	125	89	1873	807
1862	ELLSWORTH CNTY COLLEGE	1771	309	223	71	3052	628
1865	IOWA CENTRAL CC	1204	687	170	199	2323	1144
1875	MARSHALLTWN CNTY COLLEGE	1565	443	186	84	2622	772
1877	N IOWA AREA CNTY COLLEGE	1633	351	223	80	2949	647
1882	MUSCATINE CNTY COLLEGE	1705	567	205	118	2894	1031
1901	ALLEN CO CNTY JR COLLEGE	1403	358	205	74	2583	711
1902	COWLEY CO CNTY COLLEGE	1170	199	165	2	2180	346
1906	BUTLER CO CNTY COLLEGE	1438	153	207	31	2531	289
1910	COFFEYVL CNTY COLLEGE	1336	161	202	29	2390	299
1911	COLBY COMMUNITY COLLEGE	942	147	151	18	1758	263
1916	FT SCOTT CNTY COLLEGE	1403	140	200	28	2444	262
1919	GARDEN CITY COMMUNITY C	1248	204	186	42	2261	391
1921	HIGHLAND CNTY COLLEGE	881	561	140	96	1686	930
1923	HUTCHINSON CNTY COLLEGE	961	120	156	11	1801	234
1924	INDEPENDENCE COMMUNITY C	1061	239	162	39	1925	409
1925	KANSAS CITY KANS CNTY C	1309	185	159	5	2333	303
1936	NEOSHO CO CNTY COLLEGE	1249	221	183	40	2190	388
1938	PRATT CNTY COLLEGE	1462	206	221	46	2658	423
2011	LA STATE U ALEXANDRIA	1248	160	149	4	2240	269
2012	LA STATE U EUNICE	1448	423	161	85	2555	716
2057	ALLEGANY CNTY COLLEGE	1456	204	201	40	2646	367
2058	ANNE ARUNDEL CNTY COLLEGE	1338	370	161	74	2277	661
2061	BALTIMORE CNTY COLLEGE OF	1581	179	241	31	2705	301
2063	CATONSVILLE CNTY COLLEGE	1475	281	202	49	2474	450
2064	CHARLES CO CNTY COLLEGE	2116	167	298	29	3489	280
2070	ESSEX COMMUNITY COLLEGE	1405	120	217	21	2471	216
2071	FREDERICK CNTY COLLEGE	1849	180	271	32	3105	301
		1710	188	255	37	3047	357

FICE	Institution Name	Marginal Cost FT Instruct	Marginal Cost PT Instruct	Marginal Cost FT Student	Marginal Cost PT Student	Marginal Cost FT Total	Marginal Cost PT Total
		Exp	Exp	Serv.Exp	Serv.Exp	E&G Exp	E&G Exp
2074	HAGERSTOWN JUNIOR COLLEGE	1511	226	239	43	2718	422
2075	HARFORD COMMUNITY COLLEGE	1763	186	258	33	3050	336
2081	MONTGOMERY C TAKOMA PARK	2126	275	260	53	3555	480
2082	MONTGOMERY C ROCKVILLE	1340	249	205	32	2207	372
2089	PRINCE GEORGES CC	1752	226	253	38	2902	358
2167	BERKSHIRE CNTY COLLEGE	1371	238	193	36	2477	399
2169	GREENFIELD CNTY COLLEGE	1178	236	187	42	2130	423
2170	HOLYOKE COMMUNITY COLLEGE	1245	278	162	38	2196	442
2171	MASS BAY CNTY COLLEGE	1363	225	184	33	2419	369
2172	MT WACHUSETT CNTY COLLEGE	1212	201	198	32	2174	353
2173	NORTH SHORE CNTY COLLEGE	1151	557	160	114	2038	960
2174	NTHN ESSEX CNTY COLLEGE	1637	303	228	51	2761	505
2175	QUINSIGAMOND CNTY COLLEGE	1482	151	209	27	2536	259
2176	BRISTOL COMMUNITY COLLEGE	1412	260	191	46	2416	440
2177	MASSASOIT CNTY COLLEGE	1189	182	176	29	2046	300
2237	ALPENA COMMUNITY COLLEGE	1566	306	218	58	2864	540
2240	BAY DE NOC CNTY COLLEGE	1690	356	222	76	3008	639
2251	DELTA COLLEGE	1705	249	228	42	2821	401
2261	CHAS S MOTT CNTY COLLEGE	2495	211	300	37	3961	346
2263	GLEN OAKS CNTY COLLEGE	1318	257	191	51	2389	475
2264	GOGEBIC COMMUNITY COLLEGE	1154	358	149	73	2043	647
2270	HENRY FORD CNTY COLLEGE	2142	159	297	28	3494	254
2271	HIGHLAND PK CNTY COLLEGE	1558	520	193	98	2811	863
2274	JACKSON COMMUNITY COLLEGE	1743	157	259	27	2961	265
2276	KELLOGG COMMUNITY COLLEGE	1845	220	265	40	3277	375
2277	LAKE MICHIGAN COLLEGE	1656	157	234	29	2941	274
2278	LANSING COMMUNITY COLLEGE	1860	173	220	25	3056	261
2294	MONROE CO CNTY COLLEGE	1776	207	274	43	3165	390
2295	MONTCALM CNTY COLLEGE	1883	205	290	43	3461	384
2297	MUSKEGON CNTY COLLEGE	1515	165	238	30	2653	284
2299	NORTH CEN MICH COLLEGE	1602	177	231	34	2906	319
2302	NORTHWESTERN HIGH COLLEGE	1451	406	178	75	2576	667
2310	SNT CLAIR CO CNTY COLLEGE	1641	340	223	67	2818	587
2315	SCHOOLCRAFT COLLEGE	1757	167	257	31	2975	280
2317	SOUTHWESTERN HIGH COLLEGE	1198	271	155	54	2079	475
2328	WASHTENAW CNTY COLLEGE	2096	134	314	27	3554	233
2332	ANOKA-RAMSEY CNTY COLLEGE	1922	228	264	43	3270	405
2335	AUSTIN COMMUNITY COLLEGE	1593	400	246	89	2924	793
2339	BRAINERD CNTY COLLEGE	1475	474	239	94	2876	886
2352	FERGUS FALLS CNTY COLLEGE	1520	542	227	134	2918	1030
2355	HIBBING COMMUNITY COLLEGE	1513	351	214	86	2752	706
2356	ITASCA COMMUNITY COLLEGE	1843	244	283	53	3399	468
2362	MINNEAPOLIS CNTY COLLEGE	1601	272	210	54	2752	483
2370	N HENNEPIN CNTY COLLEGE	1413	268	220	47	2486	462
2373	ROCHESTER CNTY COLLEGE	1724	458	204	89	2883	790
2385	NORTHLAND CNTY COLLEGE	1555	317	245	76	2896	668
2392	WILLMAR CNTY COLLEGE	1069	619	230	-36	2120	987
2395	WORTHINGTON CNTY COLLEGE	1588	257	265	52	2999	530
2402	COPIAH-LINCOLN JR COLLEGE	1059	407	133	82	1865	722

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2404	EAST CENTRAL JR COLLEGE	723	515	132	-29	1418	723
2405	EAST MISS JUNIOR COLLEGE	1272	264	166	59	2236	517
2407	HINDS JUNIOR COLLEGE	1237	379	134	62	2025	589
2408	HOLMES JUNIOR COLLEGE	1121	448	129	100	1948	818
2409	ITAMAMBA JUNIOR COLLEGE	1243	324	137	60	2075	550
2411	JONES CO JUNIOR COLLEGE	874	661	107	134	1556	1085
2413	MERIDIAN JUNIOR COLLEGE	1278	288	148	50	2229	472
2416	MISS DELTA JUNIOR COLLEGE	1283	635	124	174	2099	1182
2418	MISS GULF CST JC JACKSON	1357	425	152	83	2298	731
2419	MISS GULF CST JEFF DAVIS	1161	253	152	44	2011	419
2420	MISS GULF CST JC PERKINSTN	1088	651	150	214	2040	1189
2426	NORTHEAST MISS JR COLLEGE	1010	832	110	199	1785	1403
2427	NORTHWEST MISS JR COLLEGE	909	719	102	146	1597	1157
2430	PEARL RIVER JR COLLEGE	1013	779	107	227	1837	1272
2436	SOUTHWEST MISS JR COLLEGE	962	412	120	88	1710	722
2445	UTICA JUNIOR COLLEGE	898	549	110	213	1668	956
2459	CROWDER COLLEGE	1023	201	138	40	1808	376
2470	SNT LU CO-FLORISSANT VLY	1524	184	232	30	2584	301
2471	SNT LU CO-FOREST PARK	1508	210	219	36	2549	337
2472	SAINT LOUIS CO-MERAMEC	1550	212	223	36	2602	345
2484	PENN VALLEY CMTY COLLEGE	1601	189	226	35	2740	324
2486	MINERAL AREA COLLEGE	1290	240	172	49	2272	445
2491	MOBERLY JUNIOR COLLEGE	934	175	130	32	1684	338
2514	TRENTON JUNIOR COLLEGE	1534	206	198	49	2675	432
2528	MILES COMMUNITY COLLEGE	1613	188	214	41	2844	375
2529	DAWSON COMMUNITY COLLEGE	1319	304	204	64	2565	608
2546	STHEST CC FAIRBY-BEATRICE	1326	323	178	91	2399	715
2552	MCCOOK COMMUNITY COLLEGE	1216	198	226	4	2384	386
2557	MID PLAINS CC	1917	180	255	37	3275	342
2560	NEBRASKA WESTERN COLLEGE	1164	208	180	36	2111	387
2596	ATLANTIC CMTY COLLEGE	1512	222	197	38	2668	371
2601	CUMBERLAND COUNTY COLLEGE	1401	243	203	46	2486	429
2615	MIDDLESEX COUNTY COLLEGE	1739	314	223	51	2844	491
2624	OCEAN COUNTY COLLEGE	1345	258	216	41	2355	433
2655	NEW MEXICO JUNIOR COLLEGE	1762	271	231	54	3075	509
2656	NEK MEXICO MILITARY INST	1174	333	158	-2	2195	527
2661	EASTERN NM U ROSWELL	1470	357	181	80	2621	644
2691	CUNY BORO OF MANHATTAN CC	1250	584	163	93	2137	863
2692	CUNY BRONX CMTY COLLEGE	1471	784	158	110	2563	1140
2694	CUNY KINGSBOROUGH CC	1212	591	186	82	2090	887
2697	CUNY QUEENSBOROUGH CC	1620	566	170	78	2748	824
2854	SUNY AGRIL & TECH C ALFRED	1259	714	109	826	2140	984
2855	SUNY AGRIL & TECH C CANTON	1179	862	141	199	2055	1448
2856	SUNY AGRIL TECH C COBLESKL	1223	1106	132	312	2096	1869
2857	SUNY AGRIL & TECH C DELHI	1327	1113	143	293	2360	1791
2858	SUNY AGRIL TECH C FARMINGDL	1503	322	179	54	2426	491
2859	SUNY AGRIL TECH C MORRISVL	1277	999	142	209	2299	1583
2860	ADIRONDACK CMTY COLLEGE	1432	222	203	44	2493	400
2861	CAYUGA CO CMTY COLLEGE	1267	214	200	38	2265	376



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2862	BROOME COMMUNITY COLLEGE	1468	337	194	60	2470	557
2863	CORNING COMMUNITY COLLEGE	1213	389	177	74	2156	661
2867	FULTON-MONTGOMERY CC	1400	371	203	76	2524	682
2868	HUDSON VLY CNTY COLLEGE	1231	518	141	89	2056	802
2869	JAMESTOWN CNTY COLLEGE	1258	202	184	35	2200	349
2871	MOHAWK VLY CNTY COLLEGE	1494	227	176	39	2407	364
2872	MONROE COMMUNITY COLLEGE	1369	312	183	50	2290	485
2873	NASSAU COMMUNITY COLLEGE	1353	438	182	56	2193	622
2874	NIAGARA CO CNTY COLLEGE	1291	400	168	72	2216	665
2875	ONONDAGA CNTY COLLEGE	1384	284	189	48	2348	462
2876	ORANGE CO CNTY COLLEGE	1608	344	204	63	2709	570
2878	SUFFOLK CO CC SELDEN CAM	1404	264	184	35	2259	386
2879	SULLIVAN CO CNTY COLLEGE	1067	628	179	110	2022	1070
2880	ULSTER CO CNTY COLLEGE	1421	331	201	62	2490	575
2881	WESTCHESTER CNTY COLLEGE	1637	410	230	71	2786	652
2915	CEN PIEDMONT CNTY COLLEGE	2138	195	260	32	3408	310
2917	ALBEMARLE, COLLEGE OF THE	1461	302	166	40	2471	570
2919	DAVIDSON CO CNTY COLLEGE	1368	313	179	58	2380	559
2934	ISOTHERMAL CNTY COLLEGE	1418	172	206	29	2616	311
2940	LENOIR CNTY COLLEGE	1338	333	191	60	2357	609
2947	MITCHELL CNTY COLLEGE	1528	259	191	50	2638	495
2958	ROCKINGHAM CNTY COLLEGE	1456	403	172	65	2506	744
2961	SANDHILLS CNTY COLLEGE	1431	453	172	93	2459	824
2964	SOUTHEASTERN CNTY COLLEGE	1148	218	143	39	1980	386
2970	SURRY COMMUNITY COLLEGE	1298	261	172	48	2277	481
2973	GASTON COLLEGE	1467	259	168	45	2432	443
2980	WAYNE COMMUNITY COLLEGE	1345	541	136	101	2240	911
2982	WESTERN PIEDMONT CC	1463	259	161	47	2451	469
2983	WILKES COMMUNITY COLLEGE	1634	197	218	34	2831	362
2988	BISMARCK JUNIOR COLLEGE	1270	370	170	73	2213	654
2991	LAKE REGION JR COLLEGE	1413	343	162	92	2416	712
2995	ND STATE U BOTTINEAU	1301	382	177	138	2474	814
2996	ND STATE SCHOOL SCIENCE	1401	-705	109	728	2268	-364
3007	ND WILLISTON BRANCH, U OF	1218	418	138	140	2117	912
3052	KENT ST ASHTABULA REG CAM	1590	192	217	39	2874	357
3054	KENT ST STARK CO REG CAM	1068	253	176	14	1843	392
3056	KENT ST E LIVERPL REG CAM	1572	193	218	42	2826	398
3061	KENT ST U SALEM REG CAM	1809	172	253	37	3282	362
3064	KENT ST TRUMBULL REG CAM	1310	260	198	50	2371	472
3068	LORAIN CO CNTY COLLEGE	1683	204	230	37	2829	344
3102	OHIO U CHILLICOTHE BR	894	223	136	12	1496	332
3104	OHIO U LANCASTER BRANCH	1442	240	214	44	2553	412
3108	OHIO U ZANESVILLE BRANCH	1549	230	183	49	2663	427
3119	SINCLAIR CNTY COLLEGE	1514	146	192	24	2440	225
3146	WESTERN OKLAHOMA STATE C	1122	134	180	21	2078	250
3153	CONNORS STATE COLLEGE	869	414	124	33	1635	640
3155	EASTERN OKLA ST COLLEGE	1091	284	152	50	1946	499
3156	EL RENO JUNIOR COLLEGE	980	244	168	16	1804	405
3158	MURRAY STATE COLLEGE	1159	213	163	42	2076	386



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3160	NTHESTN OKLA AGRIL-MECH C	931	459	127	78	1686	735
3168	CLAREMORE JUNIOR COLLEGE	922	249	166	25	1707	426
3196	LANE COMMUNITY COLLEGE	1697	436	177	70	2714	655
3222	UMPOUA COMMUNITY COLLEGE	1752	285	230	57	3018	516
3239	BUCKS COUNTY CNTY COLLEGE	1368	226	165	26	2315	340
3240	BUTLER CO CNTY COLLEGE	1816	265	242	55	3119	492
3249	PHILADELPHIA, CNTY COLLEGE	1390	245	190	39	2292	374
3273	HARRISBURG AREA CC	1519	229	226	41	2614	394
3319	CLARION ST C VENANGO CAM	1929	382	247	95	3516	734
3331	PA STATE U ALTOONA CAM	1168	852	122	145	2094	1286
3332	PA STATE U BEAVER CAMPUS	1167	889	132	163	2144	1370
3334	PA STATE U BERKS CAMPUS	1274	456	152	89	2313	768
3336	PA STATE U FAYETTE CAMPUS	1403	406	166	88	2522	718
3338	PA STATE U HAZLETON CAM	1199	1163	121	241	2197	1777
3340	PA STATE U MONT ALTO CAM	1200	1270	102	354	2170	1934
3341	PA ST U NEW KENSINGTON CAM	1213	540	145	106	2223	901
3342	PA STATE U OGDONIAZ CAMPUS	1262	920	130	138	2205	1318
3343	PA STATE U SCHUYLKILL CAM	1149	578	171	95	2227	962
3344	PA ST U WRIGHTN SCOTN CAM	1289	633	151	123	2359	1036
3345	PA ST U SHENANGO VLY CAM	1372	445	169	91	2507	767
3346	PA ST U WILKES-BARRE CAM	1189	741	120	227	2163	1302
3347	PA STATE U YORK CAMPUS	1204	991	128	191	2200	1522
3395	WILLIAMSPORT AREA CC	1345	711	131	143	2174	1185
3408	CNTY COLLEGE RHODE ISLAND	1533	317	194	53	2504	494
3450	SC AT BEAUFORT, U OF	1219	166	217	6	2349	319
3453	SC AT LANCASTER, U OF	1026	232	188	33	1997	451
3454	SC AT SALKHEHATCHIE, U OF	802	180	140	3	1537	326
3472	SD AT SPRINGFIELD, U OF	1323	571	149	309	2413	1111
3483	COLUMBIA ST CNTY COLLEGE	1346	160	180	31	2311	287
3596	ODESSA COLLEGE	1651	232	218	44	2808	398
3600	PANOLA JUNIOR COLLEGE	1099	221	165	43	2012	423
3601	PARIS JUNIOR COLLEGE	1745	266	186	49	2797	474
3603	RANGER JUNIOR COLLEGE	965	579	115	139	1774	1026
3608	SAINT PHILIP'S COLLEGE	1224	369	137	60	2019	569
3611	SOUTH PLAINS COLLEGE	1135	283	146	51	1969	477
3614	SOUTHWEST TEX JR COLLEGE	1131	193	167	36	2017	345
3627	TEMPLE JUNIOR COLLEGE	1312	245	183	47	2293	441
3628	TEXARKANA CNTY COLLEGE	1385	268	170	49	2341	452
3634	TEX ST TECH INST WACO CAM	1426	1087	129	245	2309	1791
3643	TEXAS SOUTHWEST COLLEGE	1124	238	162	40	1944	387
3662	VICTORIA COLLEGE	1317	194	196	38	2339	349
3664	WEATHERFORD COLLEGE	943	203	156	32	1756	372
3668	WHARTON CO JR COLLEGE	1144	535	149	112	2032	923
3671	DIXIE COLLEGE	1072	287	162	54	1952	516
3676	EASTERN UTAH, COLLEGE OF	1367	253	216	53	2534	501
3679	SNOW COLLEGE	1012	569	142	139	1865	1023
3698	VERMONT TECHNICAL COLLEGE	1287	184	117	381	2265	644
3707	RICHARD BLAND C WM & MARY	1065	241	190	7	2004	421
3712	TIDEWATER CNTY COLLEGE	1401	167	187	25	2260	256

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		Exp	Exp	Serv.Exp	Serv.Exp	E&G Exp	E&G Exp
3727	NORTHERN VA CNTY COLLEGE	1700	170	212	25	2636	249
3748	ESTN SHORE CNTY COLLEGE	1465	144	254	28	2837	313
3751	PATRICK HENRY CC	1421	145	241	27	2647	289
3758	DANVILLE CNTY COLLEGE	1298	271	164	53	2218	477
3759	J SARGEANT REYNOLDS CC	1471	148	190	25	2415	238
3760	VA WESTERN CNTY COLLEGE	1370	205	182	36	2305	338
3761	WYTHEVILLE CNTY COLLEGE	1513	217	193	43	2567	394
3769	BELLEVUE CNTY COLLEGE	1514	238	207	41	2531	377
3772	CENTRALIA COLLEGE	1735	133	231	19	3003	217
3773	CLARK COLLEGE	1717	215	220	38	2816	337
3774	COLUMBIA BASIN CC	1829	139	237	23	3098	223
3776	EVERETT CNTY COLLEGE	1565	152	219	26	2648	246
3779	GRAYS HARBOR COLLEGE	1756	170	269	28	3201	301
3780	GREEN RIVER CNTY COLLEGE	1474	287	192	49	2481	454
3781	HIGHLINE CNTY COLLEGE	1355	198	191	32	2278	313
3782	LOWER COLUMBIA COLLEGE	1478	189	201	36	2538	315
3784	OLYMPIC COLLEGE	1517	155	204	27	2534	248
3786	PENINSULA COLLEGE	1814	139	266	28	3148	249
3791	SHORELINE CNTY COLLEGE	1355	291	179	50	2282	456
3792	SKAGIT VALLEY COLLEGE	1544	163	209	28	2593	265
3793	SPOKANE COMMUNITY COLLEGE	1718	260	193	42	2715	404
3796	TACOMA COMMUNITY COLLEGE	1318	281	193	46	2274	451
3801	MENACHEE VALLEY COLLEGE	1496	186	214	34	2593	321
3816	STHN W VA CC	1548	192	179	37	2611	350
3817	STHN W VA CC-WILLIAMSON	1342	192	176	37	2459	359
3828	PARKERSBURG CNTY COLLEGE	1498	146	193	27	2536	257
3829	POTOMAC STATE COLLEGE	1021	279	167	41	1940	499
3840	WESTERN WIS TECH INST	1743	419	183	74	2810	702
3866	MILWAUKEE AREA TECH C	2806	268	318	42	4340	414
3897	WISCONSIN CTR SYS,U OF	861	311	111	16	1316	401
3928	CASPER COLLEGE	1520	228	197	43	2588	392
3929	EASTERN WYOMING COLLEGE	1525	254	205	56	2713	509
3930	SHERIDAN COLLEGE	1759	220	224	48	3109	402
3931	NORTHWEST CNTY COLLEGE	1182	215	210	35	2234	408
3936	DALTON JUNIOR COLLEGE	1267	290	177	59	2261	528
3961	WM RAINEY HARPER COLLEGE	1916	167	258	27	3101	265
3990	FLORENCE DARLINGTON TECH	1293	493	152	95	2304	813
3991	GREENVILLE TECH COLLEGE	1370	411	147	70	2239	647
3992	PIEDMONT TECH COLLEGE	1334	394	156	83	2271	714
3993	MIDLANDS TECH COLLEGE	1306	323	160	56	2161	526
3994	SPARTANBURG TECH COLLEGE	1673	361	195	74	2756	653
3995	SUNTER AREA TECH COLLEGE	1223	344	154	64	2212	582
3996	YORK TECHNICAL COLLEGE	1345	371	161	76	2304	660
3998	CHATTANOOGA ST TECH CC	1576	283	194	51	2632	467
3999	CLEVELAND ST CNTY COLLEGE	1533	194	193	34	2586	340
4003	CENTRAL TEXAS COLLEGE	1488	195	219	35	2565	340
4004	JOHN TYLER CNTY COLLEGE	1535	148	199	29	2590	257
4007	MADISON AREA TECH COLLEGE	1899	384	231	69	3087	626
4009	MESABI COMMUNITY COLLEGE	1397	460	202	-4	2641	718

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4027	UTAH TECH COLLEGE PROVO	1235	337	132	59	2045	538
4033	ASHEYL BUNCOMBE TECH C	1715	398	182	77	2805	699
4051	ALLEGHENY CO ALLEG CAM,CC	1479	351	194	61	2486	570
4052	ALLEGHENY CO BOYCE CAM,CC	1513	184	251	32	2706	334
4062	PITT CNTY COLLEGE	1541	315	174	60	2566	555
4069	U MINN TECH COL CROOKSTON	1221	517	151	119	2177	934
4074	SCOTT COMMUNITY COLLEGE	1519	312	199	64	2698	547
4076	KIRKWOOD CNTY COLLEGE	1751	466	187	82	2804	765
4452	MONTGOMERY CO COMMUNITY C	1245	218	175	36	2132	349
4453	EL CENTRO COLLEGE	1965	184	255	33	3223	315
4480	DE ANZA COLLEGE	2177	183	264	24	3563	272
4481	OHIO COLLEGE	1806	168	247	27	3138	275
4506	COLORADO MTH COLLEGE WEST CAM	1726	114	256	22	3096	208
4513	HOUSATONIC REGIONAL CC	1325	160	226	27	2417	292
4549	HAWAII LEEWARD CC,U OF	1251	289	198	46	2186	474
4587	MTWEST IA TECH INSTITUTE	2125	628	187	234	3286	1522
4595	HAWKEYE INST TECHNOLOGY	1806	-1953	150	720	2917	-1331
4608	BARTON CO CNTY COLLEGE	1409	135	195	26	2429	245
4611	KANSAS TECHNICAL INST	1686	398	191	107	2932	823
4622	STHN U SHREVEPORT-BOSSIER	1238	723	128	138	2221	1148
4626	DELGADO CNTY COLLEGE	1268	245	146	40	2070	379
4650	CHESAPEAKE COLLEGE	1256	111	207	18	2329	218
4681	MACOMB CO CC-CENTER CAM	2053	156	299	29	3588	270
4713	THREE RIVERS CNTY COLLEGE	994	295	138	57	1803	539
4723	SOUTHEAST CC MILFORD CAM	1890	-68477	150	155	3255	-9
4736	BERGEN COMMUNITY COLLEGE	1832	304	239	51	3014	481
4740	MERCER CO CNTY COLLEGE	1628	229	209	39	2693	369
4788	HERKIMER CO CNTY COLLEGE	864	455	140	71	1603	761
4835	CALDWELL CC AND TECH INST	1629	239	189	44	2746	433
4838	GUILFORD TECHNICAL INST	1807	268	202	46	2939	458
4844	WAKE TECHNICAL COLLEGE	1505	515	156	110	2489	924
4845	WILSON CO TECHNICAL INST	1541	311	179	62	2631	581
4852	CLARK TECHNICAL COLLEGE	1410	237	163	43	2351	415
4868	CINCIN RAYMOND WALTERS C,U	1487	173	202	33	2537	302
4878	CLACKAMAS CNTY COLLEGE	1861	204	240	38	3104	346
4925	HORRY-GEORGETOWN TECH C	1054	384	124	75	1838	685
4926	TRI-COUNTY TECH COLLEGE	1441	401	158	76	2391	703
4937	JACKSON ST CNTY COLLEGE	1232	212	204	34	2224	378
4988	CENTRAL VA CNTY COLLEGE	1414	144	191	26	2413	250
4995	DABNEY S LANCASTER CC	1513	215	193	45	2627	404
5000	FORT STEILACOM CC	1110	240	157	32	1874	371
5001	EDMONDS COMMUNITY COLLEGE	1458	143	214	25	2487	235
5006	WALLA WALLA CNTY COLLEGE	1648	196	200	34	2814	316
5220	UTAH TECH COLLEGE SALT LK	1601	235	205	44	2640	390
5223	NEW RIVER CNTY COLLEGE	1440	186	185	34	2447	330
5299	GATEWAY TECH INST-RACINE	1569	209	211	43	2787	375
5304	DISTRICT ONE TECH INST	1890	566	215	112	3071	987
5317	FORSYTH TECHNICAL INST	1752	366	191	69	2843	635
5318	CATAMBA VALLEY TECH C	1830	298	218	56	3075	539

FICE	Institution Name	Marginal Cost FT Instruct Exp	Marginal Cost PT Instruct Exp	Marginal Cost FT Student Serv. Exp	Marginal Cost PT Student Serv. Exp	Marginal Cost FT Total E&G Exp	Marginal Cost PT Total E&G Exp
5320	CAPE FEAR TECHNICAL INST	1829	362	199	71	3012	661
5363	DENMARK TECHNICAL COLLEGE	1279	390	145	102	2236	758
5372	OLYMPIA TECH CNTY COLLEGE	1706	119	240	23	2927	210
5380	MID-STATE TECHNICAL INST	1861	456	196	94	3046	853
5387	NORTH CENTRAL TECH INST	1662	366	203	70	2782	645
5390	BLACKHAWK TECHNICAL INST	1602	584	162	117	2647	1021
5447	RANDOLPH TECHNICAL C	1391	260	175	54	2401	509
5448	DURHAM TECHNICAL INST	1533	324	182	61	2567	560
5463	TECH C OF ALABAMA	1553	311	193	64	2643	570
5464	RICHMOND TECHNICAL C	1382	490	160	108	2401	908
5525	SOUTHERN ME VOC TECH INST	1691	328	183	68	2745	602
5753	MICHAEL J OWENS TECH C	1453	291	169	53	2417	493
5754	ROMAN TECHNICAL COLLEGE	1490	291	191	57	2640	511
6139	UNION CO TECHNICAL INST	1443	375	161	71	2506	622
6656	DUPAGE, COLLEGE OF	1739	186	243	29	2837	290
6661	ANGELINA COLLEGE	1398	216	179	42	2403	381
6662	GALVESTON COLLEGE	2003	228	228	46	3253	425
6750	VALENCIA CNTY COLLEGE	1525	244	220	37	2556	397
6753	ILLINOIS CENTRAL COLLEGE	1756	151	228	26	2853	245
6760	MAINE AT AUGUSTA, U OF	1445	118	215	22	2527	211
6768	MID MICHIGAN CNTY COLLEGE	1549	200	193	41	2620	365
6774	LAKEWOOD CNTY COLLEGE	1299	262	203	47	2309	452
6775	RAINY RIVER CNTY COLLEGE	1423	296	218	69	2671	632
6777	FLATHEAD VLY CNTY COLLEGE	1378	193	200	41	2487	367
6782	GENESEE COMMUNITY COLLEGE	1281	318	200	59	2312	574
6785	SCHENECTADY COUNTY CC	1389	158	218	30	2481	290
6787	CLINTON COMMUNITY COLLEGE	1156	248	182	46	2116	461
6788	TOMPKINS-CORTLAND CC	1249	213	178	40	2187	372
6789	COLUMBIA-GREENE CC	1034	208	185	6	1942	375
6804	LAKELAND CNTY COLLEGE	1797	155	263	29	3048	264
6807	BEAVER CO, CNTY COLLEGE OF	1573	258	191	53	2609	470
6810	LEHIGH CO CNTY COLLEGE	1623	232	218	45	2752	412
6811	LUZERNE CO CNTY COLLEGE	1546	219	204	41	2610	385
6815	ORANGEBURG CALHOUN TECH C	1543	422	173	89	2596	772
6819	BLUE RIDGE CNTY COLLEGE	1568	189	209	37	2698	343
6835	DYERSBURG ST CNTY COLLEGE	899	177	149	9	1649	303
6836	MOTLOW STATE CNTY COLLEGE	1148	153	188	26	2105	279
6865	CAMDEN COUNTY COLLEGE	1452	274	197	47	2437	433
6867	COLUMBUS TECHNICAL INST	1455	345	169	62	2394	551
6871	THOMAS NELSON CNTY COLLEGE	1429	172	195	30	2405	287
6901	GLOUCESTER COUNTY COLLEGE	1674	234	231	46	2880	419
6922	PA STATE U DELAWARE CAM	1319	920	149	144	2341	1340
6931	MAUBONSEE CNTY COLLEGE	1681	117	263	22	2933	209
6938	LINN-BENTON CNTY COLLEGE	1638	188	211	34	2728	314
6949	KALAMAZOO VALLEY CC	1766	159	246	31	2970	269
6973	CANADA COLLEGE	2123	152	305	23	3706	251
6977	NORTHERN NEV CNTY COLLEGE	2187	71	346	15	3988	148
6982	MATATUCK CNTY COLLEGE	1143	214	166	36	2010	366
7047	LOS ANG SOUTHWEST COLLEGE	1812	201	280	37	3207	333

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7053	DEL TECH & CC STHN CAM	1558	432	197	96	2716	780
7096	MAINLAND COLLEGE OF THE	2034	176	282	33	3544	328
7099	VA HIGHLANDS CNTY COLLEGE	1336	254	175	52	2332	465
7102	JEFFERSON COLLEGE	1473	225	185	42	2500	410
7105	STATE TECH INST MEMPHIS	1510	282	176	46	2592	447
7107	ESSEX COUNTY COLLEGE	1425	578	186	99	2420	875
7110	DELAWARE CO, CNTY COLLEGE	1407	229	200	38	2402	379
7111	N COUNTRY CNTY COLLEGE	1478	243	209	49	2626	456
7118	PARKLAND COLLEGE	1402	212	175	37	2330	343
7119	REND LAKE COLLEGE	1852	171	233	32	3073	308
7170	LINCOLN LAND CNTY COLLEGE	1617	183	242	33	2771	314
7171	KIRTLAND CNTY COLLEGE	1512	243	211	51	2752	450
7184	ALLEGHENY CO SOUTH CAM, CC	1680	257	231	48	2869	458
7191	NORTHAMPTON CO AREA CC	1653	170	220	31	2764	298
7260	SOUTHWEST VA CNTY COLLEGE	1492	168	210	32	2587	301
7265	CARL SANDBURG COLLEGE	1334	145	179	27	2285	257
7266	PIMA COMMUNITY COLLEGE	1515	149	184	22	2402	221
7275	JEFFERSON TECHNICAL C	1518	196	188	38	2588	361
7283	CENTRAL ARIZONA COLLEGE	1717	166	235	30	2900	282
7288	GATEWAY TECH INST-KENOSHA	1527	258	190	51	2616	439
7289	CENTRAL WYOMING COLLEGE	1549	242	251	48	2933	501
7316	WESTERN IOWA TECH	2068	722	199	245	3273	1620
7536	COSUMES RIVER COLLEGE	2023	160	326	31	3538	287
7538	BLACK HAWK C EAST CAMPUS	1793	212	258	46	3167	443
7555	NH VOC-TECH C LACONIA	1425	-191	170	241	2658	100
7560	NH VOC-TECH C CLAREMONT	1626	-4258	158	387	2859	-5483
7582	AIMS COMMUNITY COLLEGE	1193	159	170	27	2077	270
7591	SOUTHEAST CC LINCOLN CAM	1809	258	201	47	2942	453
7598	HOCKING TECHNICAL COLLEGE	1166	354	124	69	1927	595
7602	CHESTERFLD-MARLBORO TECH	1372	251	166	51	2400	506
7635	GREATER HARTFORD CC	1539	141	231	26	2748	255
7640	FAYETTEVILLE TECH INST	1758	440	186	73	2854	704
7644	LAKE LAND COLLEGE	1236	261	160	47	2113	436
7669	STHWST WIS VOC TECH INST	2101	369	231	84	3420	758
7684	KISHWAUKEE COLLEGE	1648	166	227	33	2775	298
7687	JAMES SPRUNT TECH COLLEGE	1284	400	162	93	2343	736
7690	KANKAKEE CNTY COLLEGE	1701	107	238	21	2887	196
7691	MCHENRY COUNTY COLLEGE	1491	115	236	20	2666	212
7692	MORaine VLY CNTY COLLEGE	1679	190	226	31	2771	311
7693	SHAWNEE COLLEGE	1576	113	229	21	2821	207
7694	LAKE COUNTY, COLLEGE OF	1817	143	265	26	3043	239
7707	COLUMBIA COLLEGE	2040	149	337	31	3666	283
7713	SKYLINE COLLEGE	2264	190	330	36	3953	323
7728	MACON JUNIOR COLLEGE	1335	163	210	27	2404	304
7729	COUNTY COLLEGE OF MORRIS	1530	247	211	41	2537	391
7730	BURLINGTON COUNTY COLLEGE	1306	135	208	17	2271	229
7731	SOMERSET COUNTY COLLEGE	1314	192	197	34	2295	329
7738	STHN ARK U TECH BRANCH	1579	221	191	45	2738	432
7856	BOWLING GRN ST U FIRELDS	1434	318	192	60	2628	551

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7857	BRAZOSPORT COLLEGE	1645	123	246	24	2859	225
7870	HILLSBOROUGH CNTY COLLEGE	1865	98	273	15	3090	168
7871	WALLACE ST CC-HRCY	1489	257	190	58	2519	493
7892	SAMPSON TECHNICAL C	1339	244	182	50	2390	476
7933	DENVER NORTH CAMPUS, CC OF	1447	235	170	42	2396	387
7950	PEST SHORE CNTY COLLEGE	1425	298	184	64	2521	563
7954	NORMAN DALE CNTY COLLEGE	1251	326	169	56	2146	533
7985	ANSON TECHNICAL COLLEGE	1581	196	202	43	2795	424
7986	HALIFAX CNTY COLLEGE	1331	337	166	71	2329	634
7987	BLADEN TECHNICAL INST	1392	372	159	95	2447	781
7988	MARTIN COMMUNITY COLLEGE	1409	283	185	62	2516	564
8037	SOUTH CEN CNTY COLLEGE	1274	205	179	30	2334	354
8038	MIDDLESEX CNTY COLLEGE	1247	172	216	25	2284	309
8073	BUTTE COLLEGE	1533	308	218	61	2671	521
8076	JOHN A LOGAN COLLEGE	1417	289	187	58	2465	520
8080	STATE FAIR CNTY COLLEGE	1137	208	156	41	2018	379
8081	CARTERET TECHNICAL INST	1582	263	188	59	2649	521
8082	CLEVELAND TECH COLLEGE	1464	373	199	79	2602	721
8083	HAYWOOD TECHNICAL INST	1528	548	150	153	2525	1127
8084	COASTAL CAROLINA CC	1267	353	149	65	2158	607
8085	MCDONELL TECHNICAL INST	1670	337	185	85	2823	715
8086	CRAYEN COMMUNITY COLLEGE	1723	268	221	54	2976	497
8087	MONTGOMERY TECH INSTITUTE	1656	240	184	58	2819	513
8133	MUSKINGUM AREA TECH C	1440	233	178	48	2462	430
8145	NASHVILLE STATE TECH INST	1474	163	211	31	2543	280
8175	HOWARD COMMUNITY COLLEGE	1969	143	285	27	3408	274
8228	SEWARD CO CNTY COLLEGE	1475	125	213	23	2707	241
8244	JOHNSN CO CNTY COLLEGE	1470	191	219	33	2523	323
8278	TERRA TECHNICAL COLLEGE	1226	161	173	31	2164	289
8303	MARICOPA TECH CC	2243	208	312	44	3878	365
8304	SCOTTSDALE CNTY COLLEGE	1417	165	225	27	2457	274
8404	BROOKDALE CNTY COLLEGE	1710	202	221	30	2926	318
8423	IND VOC TECH C-NTH CEN	1434	163	169	31	2378	294
8466	SOUTHWESTERN TECH C	1449	269	199	58	2565	534
8503	MOUNTAIN VIEW COLLEGE	1691	175	246	32	2895	301
8504	RICHLAND COLLEGE	1586	201	226	31	2612	314
8510	EASTFIELD COLLEGE	1640	177	246	30	2787	295
8547	IND VOC TECH-MABASH VLY	1412	257	153	54	2313	483
8557	NASH TECHNICAL INSTITUTE	1343	173	193	36	2408	330
8558	BEAUFORT CO CNTY COLLEGE	1542	251	182	51	2638	477
8596	WEST LOS ANGELES COLLEGE	1834	145	298	24	3127	240
8597	FEATHER RIVER COLLEGE	2391	125	408	26	4551	252
8611	CUNY HOSTOS CNTY COLLEGE	1099	1085	150	221	2019	1699
8612	ROBESON TECHNICAL C	1539	350	185	75	2628	666
8613	ROANOKE-CHOWAH TECH INST	1493	278	175	62	2571	561
8659	LORD FAIRFAX CNTY COLLEGE	1337	139	196	22	2450	248
8660	GERMANNA CNTY COLLEGE	1409	151	206	30	2546	287
8661	SOUTHSIDE VA CNTY COLLEGE	1308	124	201	23	2344	235
8677	NORTHWEST TECH COLLEGE	1751	177	220	38	2963	363



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8733	DES MOINES AREA CC	1794	498	205	88	2912	815
8739	IGNA WESTERN CNTY COLLEGE	1607	505	175	98	2635	809
8740	SOUTHEASTERN CNTY COLLEGE	1509	507	175	106	2561	908
8760	OAKLAND COMMUNITY COLLEGE	2086	161	299	28	3390	255
8853	EDGEcombe TECH COLLEGE	1395	233	177	47	2427	451
8862	EAST CENTRAL MD DIST JC	1232	200	170	39	2159	371
8863	WALTERS ST CNTY COLLEGE	1292	170	177	30	2213	289
8893	SAN DIEGO CITY COLLEGE	2243	204	333	40	3921	356
8896	PIKES PEAK CNTY COLLEGE	1260	293	155	45	2195	463
8898	TARRANT CO JUNIOR COLLEGE	1911	195	246	32	3043	301
8903	CANYONS, COLLEGE OF THE	1915	152	310	31	3404	280
8906	MACOMB CO CC-SOUTH CAMPUS	2389	163	314	26	3953	257
8918	SADDEBACK CNTY COLLEGE	2110	160	294	28	3407	247
8919	NICOLET COLLEGE-TECH INST	1709	304	246	62	3102	612
8976	CLAYTON JUNIOR COLLEGE	1308	218	185	38	2284	383
8988	LURILEEN B WALLACE ST JC	861	481	165		1634	741
9008	COLORADO MTN COLLEGE EAST CAM	2232	65	367	12	4103	128
9134	BREWER STATE JR COLLEGE	1205	384	191	85	2323	736
9139	MAPLE WOODS CNTY COLLEGE	1761	176	284	34	3180	339
9140	LONGVIEW CNTY COLLEGE	1570	177	273	28	2829	322
9159	PAUL D CAMP CNTY COLLEGE	1340	207	175	40	2352	387
9160	RAPPANHAMOCK CNTY COLLEGE	1277	157	196	29	2337	300
9163	SAN ANTONIO COLLEGE	1537	511	172	71	2397	702
9169	WRIGHT ST U WESTN OHIO BR	1338	162	231	27	2556	321
9185	OSCAR ROSE JUNIOR COLLEGE	1356	254	192	41	2274	402
9223	TEX ST TECH-HWALINGEN CAM	1500	640	149	185	2450	1257
9230	WAYNE COUNTY CNTY COLLEGE	1745	314	173	37	2786	435
9236	NH VOC-TECH C NASHUA	1436	179	185	37	2502	339
9236	MORRINE PARK TECH INST	2681	77	351	13	4319	136
9257	NORTHEAST WIS TECH INST	1641	436	182	81	2668	735
9258	MAUKESHA COUNTY TECH INST	2305	306	270	56	3735	524
9259	LARAMIE CO CNTY COLLEGE	1476	191	214	35	2605	342
9272	CRAFTON HILLS COLLEGE	2039	170	291	33	3643	301
9332	STATE COMMUNITY COLLEGE	1179	201	168	37	2096	363
9336	JOHNSTON TECHNICAL C	1355	310	167	59	2343	558
9430	TRI-COUNTY COMMUNITY C	1229	474	129	118	2128	908
9507	FLOYD JUNIOR COLLEGE	1329	325	171	63	2414	561
9542	DENVER AURARIA CAM, CC OF	1314	219	168	41	2220	373
9543	DENVER RED ROCKS CAM, CC	1463	182	188	33	2449	307
9544	SPOKANE FLS CNTY COLLEGE	1102	218	76	1	1320	226
9552	AMERICAN RIVER COLLEGE	1931	234	275	38	3126	358
9629	MTY EMPIRE CNTY COLLEGE	1622	92	231	18	2816	174
9646	PIEDMONT TECHNICAL C	909	252	161	28	1766	493
9684	BLUE RIDGE TECHNICAL C	1634	246	202	48	2869	477
9704	NORTH SEATTLE CC	1708	186	224	34	2831	302
9705	SEATTLE CC CENTRAL CAMPUS	1561	314	189	52	2543	468
9706	SEATTLE CC SOUTH CAMPUS	1831	139	241	27	3022	231
9740	INVER HILLS CNTY COLLEGE	1458	158	218	28	2554	280
9744	FOX VALLEY TECH INST	1681	450	192	79	2773	741

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9763	TULSA JUNIOR COLLEGE	1601	134	211	23	2621	218
9764	TUNKIS COMMUNITY COLLEGE	1463	116	218	22	2537	207
9765	MOHEGAN COMMUNITY COLLEGE	1560	149	252	28	2807	283
9767	CITY C CHGO OLIVE-HARVEY	1482	284	225	50	2607	486
9785	ILL ESTN LINCOLN TRAIL C	1317	167	170	33	2320	298
9797	MIDLAND COLLEGE	1639	195	247	37	2902	353
9896	OAKTON COMMUNITY COLLEGE	1905	146	262	25	3155	241
9903	YANCE-GRANVIL CNTY COLLEGE	1514	258	194	51	2615	492
9910	BEAUFORT TECH COLLEGE	1441	291	185	59	2537	545
9912	VOLUNTEER ST CNTY COLLEGE	1315	202	198	34	2324	354
9914	ROANE STATE CNTY COLLEGE	1248	185	183	31	2185	317
9925	IND VOC TECH C-SOUTHWEST	1464	177	172	34	2456	329
9926	IND VOC TECH C NORTHEAST	1547	110	206	21	2631	205
9928	PIEDMONT VA CNTY COLLEGE	1338	110	193	21	2331	196
9933	TEX ST TECH AMARILLO CAM	1562	-126	176	289	2643	524
9935	DUNDALK CNTY COLLEGE	2022	138	335	26	3666	277
9936	MIDDLESEX CNTY COLLEGE	1711	100	253	18	2896	174
9941	BELMONT TECHNICAL COLLEGE	1887	236	250	55	3284	441
9980	GEO C WALLACE ST CC-SELMA	1373	413	167	89	2370	737
9981	MORGAN COMMUNITY COLLEGE	1864	172	279	43	3398	382
9994	PASSAIC CO CNTY COLLEGE	1217	352	148	58	2037	533
10014	GARRETT COMMUNITY COLLEGE	1569	240	210	52	2806	479
10020	LEWIS AND CLARK CC	1534	136	215	25	2598	236
10027	LIMA TECHNICAL COLLEGE	1399	293	162	61	2345	531
10038	IND VOC TECH C-COLUMBUS	1401	205	181	42	2454	373
10039	IND VOC TECH C-LAFAYETTE	1454	156	163	32	2381	298
10041	IND VOC TECH C-KOKOMO	1326	174	158	33	2240	314
10051	CUNY LA GUARDIA CC	744	1154	117	126	1334	1554
10056	AIKEN TECHNICAL COLLEGE	1450	229	197	48	2562	436
10060	VERNON REG JUNIOR COLLEGE	1652	177	246	35	2917	351
10109	IND VOC TECH C-STHOEN	1294	243	136	49	2132	451
10111	CERRO COSO CNTY COLLEGE	2635	75	441	13	4916	149
10176	WESTMORELAND COUNTY CC	1790	196	239	37	3047	362
10182	ROGUE COMMUNITY COLLEGE	1693	163	229	33	2907	294
10224	IOWA LAKES CC SOUTH CTR	1584	430	260	67	3070	806
10225	MINN TECH C-WASECA, U OF	1565	681	178	167	2799	1207
10340	LOS MEDANOS COLLEGE	2043	172	285	29	3595	289
10343	CINCINNATI TECH COLLEGE	1610	298	205	58	2746	501
10359	IOWA LAKES CC NORTH CTR	1299	651	213	-60	2587	928
10362	CLARK CO CNTY COLLEGE	1575	93	239	16	2691	161
10363	WESTERN NEV CNTY COLLEGE	1690	66	262	11	2862	111
10364	WHATCOM CNTY COLLEGE	1540	110	224	17	2769	193
10387	EL PASO CO CNTY COLLEGE	1371	202	177	31	2231	311
10388	READING AREA CNTY COLLEGE	1759	204	219	38	3024	394
10390	HAWAII WINDWARD CC, U OF	1363	250	206	38	2549	435
10391	SOUTH OKLA CTY JR COLLEGE	1788	123	251	22	3016	214
10439	SHELBY STATE CNTY COLLEGE	1215	323	163	52	2035	497
10453	WASHINGTON TECH COLLEGE	1024	123	115	24	1736	236
10530	QUINEBAUG VALLEY CC	1879	96	341	15	3667	219



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10652	PASCO-HERNANDO CC	1538	147	212	25	2651	273
10805	CINCIN CLEMNT GEN-TECH,U	1157	129	179	6	2130	236
10818	AKRON WAYNE GEN-TECH C,U	1345	159	230	8	2473	292
10879	RICHLAND CNTY COLLEGE	1730	109	280	20	3106	214
10881	STARK TECHNICAL COLLEGE	1389	209	190	40	2421	376
10997	EMANUEL CO JUNIOR COLLEGE	1194	313	180	-13	2361	533
11046	CENTRAL OHIO TECHNICAL C	1533	226	193	47	2626	434
11074	BAINBRIDGE JUNIOR COLLEGE	1511	305	203	69	2749	620
11145	NORTH HARRIS CO COLLEGE	1699	152	239	27	2883	262
11150	ASHMUTUCK CNTY COLLEGE	1569	82	245	4	2955	168
11157	ESSEX AGRIL-TECH INST	1340	-3775	133	483	2408	-5666
11194	STANLY TECHNICAL C	1862	190	239	41	3214	392
11197	MAYLAND TECHNICAL C	1686	292	187	63	2882	597
11210	BUNKER HILL CNTY COLLEGE	1079	149	158	21	1870	247
11387	DEL TECH & CC STANTON CAH	1888	256	239	52	3297	443
11667	NORTHEAST TECHNICAL CC	1490	348	166	68	2478	636
11672	MENDOCINO COLLEGE	1730	104	320	16	3233	199
11727	DEL TECH & CC TERRY CAM	1292	194	198	39	2362	368
11730	INDIAN VALLEY COLLEGES	1799	132	305	23	3285	254
11864	MOHAVE COMMUNITY COLLEGE	2188	63	342	13	3880	126
11930	ROXBURY COMMUNITY COLLEGE	1039	459	206	-77	2091	701
12105	GARLAND CO CNTY COLLEGE	1435	183	196	37	2532	340
12112	SC AT SUNTER,U OF	979	255	166	11	1765	416
12165	ATLANTA JUNIOR COLLEGE	991	333	130	28	1784	508
12179	DEL TECH & CC WILMINGTON	1146	295	181	51	2107	514
12182	CHATTANOOCHEE VALLEY CC	1215	351	167	58	2226	587
12200	EAST ARK CNTY COLLEGE	1187	186	164	36	2144	365
12261	NORTH ARKANSAS CC	1184	237	173	47	2173	453
12270	EDISON STATE CNTY COLLEGE	1507	104	233	19	2725	204
12452	EVERGREEN VALLEY COLLEGE	1933	224	264	38	3379	365
12550	LOS ANGELES MISSION C	2383	95	385	11	4512	186
12586	METROPOLITAN TECHNICAL CC	1543	158	187	27	2524	265
12662	SAN DIEGO MIRAMAR COLLEGE	2509	139	419	23	4595	309
12693	STATE TECH INST KNOXVILLE	1329	185	159	36	2265	318
12713	SAN JACINTO C NORTH CAM	1867	152	256	30	3200	278
12748	SHAWNEE ST CNTY COLLEGE	1191	315	136	60	2059	529
12813	JOHN WOOD CNTY COLLEGE	1493	171	199	33	2511	309
12860	MISS CO CNTY COLLEGE	1370	160	200	31	2530	303
12870	STHN ST GEN-TECH COLLEGE	1117	146	177	27	2066	277
12907	LAKE TAHOE CNTY COLLEGE	1965	131	365	7	3816	273
29050	CITY C CHGO CITY-WIDE C	3427	64	456	3	6171	139
29053	MOR-WIC TECH CNTY COLLEGE	1883	168	239	36	3268	358
29065	CEDAR VALLEY COLLEGE	1569	217	275	36	2803	377
29066	NORTH LAKE COLLEGE	1626	138	277	24	2916	251
29101	CC ALLEGHENY CO NORTH CAM	4335	107	486	19	6557	209