

Division of Academic Affairs
Profit Margins
Summer 2008 compared to Summer 2009

	Sum 08										Sum 09											
	Revenues	Total Costs								Net Profit (Loss)	Profit Margin	Revenues	Total Costs								Net Profit (Loss)	Profit Margin
		Regular	Sup	Overloads	Adjuncts	Visiting	Grad Assist	Totals	Regular				Sup	Overloads	Adjuncts	Visiting	Grad Assist	Totals				
ANTHROPOLOGY	109,727	94,987	6,683	0	5,167	0	1,800	108,637	1,090	0.99%	110,037	54,108	0	0	7,697	0	0	61,805	48,232	43.83%		
ART	67,522	18,749	6,642	0	24,400	0	0	49,791	17,731	26.26%	67,558	25,391	0	0	23,862	0	0	49,253	18,305	27.10%		
BIOLOGY	180,671	64,089	12,710	5,755	19,915	0	13,181	115,650	65,020	35.99%	231,705	101,847	18,736	5,514	19,377	0	7,523	152,997	78,709	33.97%		
CHEMISTRY	50,086	34,515	13,432	0	13,994	13,710	0	75,651	(25,565)	-51.04%	71,402	23,203	21,347	0	20,992	0	0	65,542	5,860	8.21%		
CLINICAL LAB SCI	24,078	0	0	0	4,306	0	0	4,306	19,772	82.12%	48,369	0	0	0	4,306	0	0	4,306	44,063	91.10%		
COMMUNICATION ARTS	165,159	59,254	13,615	2,726	39,292	0	0	114,886	50,273	30.44%	153,858	78,961	13,646	0	22,607	0	0	115,213	38,645	25.12%		
COMPUTER SCIENCE	110,723	86,633	43,199	0	0	0	0	129,832	(19,108)	-17.26%	134,932	133,491	0	0	0	0	0	133,491	1,441	1.07%		
ELECTRCL ENGINEERING	39,796	40,743	0	0	0	0	0	40,743	(948)	-2.38%	53,549	58,759	0	0	0	0	0	58,759	(5,210)	-9.73%		
ENGLISH & FOREIGN LANG	147,354	53,861	13,422	0	19,915	0	3,406	90,604	56,751	38.51%	155,467	28,697	35,958	0	25,836	0	0	90,491	64,976	41.79%		
ENVIRONMENTAL STDS	68,125	7,361	7,079	0	12,380	0	2,611	29,431	38,694	56.80%	125,524	21,820	0	2,691	17,762	0	0	42,274	83,250	66.32%		
GOVERNMENT	45,108	6,940	6,741	0	5,166	0	0	18,847	26,261	58.22%	41,184	6,741	0	0	11,411	0	0	18,152	23,032	55.92%		
HISTORY	94,778	82,173	0	0	0	0	0	82,173	12,604	13.30%	106,404	82,007	8,146	0	0	0	0	90,154	16,250	15.27%		
HONORS PROGRAM	2,287	0	0	0	0	0	0	0	2,287	100.00%	3,116	0	0	0	0	0	0	0	3,116	100.00%		
INTERNAT'L ED & PROG	1,161	0	0	0	0	0	0	0	1,161	100.00%	1,477	0	0	0	0	0	0	0	1,477	100.00%		
LIFE, HEALTH SCI	41,654	26,765	0	0	0	0	0	26,765	14,888	35.74%	46,650	0	0	0	16,858	0	0	16,858	29,792	63.86%		
MATHEMATICS	160,802	95,832	6,119	4,306	5,770	0	2,000	114,027	46,775	29.09%	192,325	91,928	21,267	0	6,486	0	0	119,681	72,645	37.77%		
MUSIC	57,092	31,781	4,205	0	0	0	0	35,987	21,105	36.97%	56,448	39,380	0	0	3,499	0	0	42,879	13,569	24.04%		
NURSING	31,537	14,504	0	0	0	0	0	14,504	17,033	54.01%	47,751	28,998	0	0	0	0	0	28,998	18,753	39.27%		
PHILOSOPHY & REL STD	81,489	32,372	11,265	0	12,918	0	0	56,554	24,935	30.60%	103,161	25,553	18,424	0	17,762	0	0	61,740	41,421	40.15%		
PHYSICS	47,538	33,346	5,538	1,143	7,536	0	0	47,563	(25)	-0.05%	59,580	18,816	22,053	0	10,227	0	0	51,096	8,484	14.24%		
PSYCHOLOGY	160,410	120,316	10,154	0	12,559	0	0	143,029	17,381	10.84%	189,799	114,171	5,817	0	17,222	0	0	137,211	52,588	27.71%		
STUDENT LIFE SKILLS	4,226	0	0	0	0	0	0	0	4,226	100.00%	2,461	0	0	0	0	0	0	0	2,461	100.00%		
THEATRE	9,434	7,085	6,537	0	0	0	0	13,621	(4,188)	-44.39%	13,555	13,621	0	0	0	0	0	13,621	(66)	-0.49%		
CAS Totals	1,700,754	911,304	167,341	13,930	183,318	13,710	22,998	1,312,601	388,153	22.82%	2,016,311	947,494	165,393	8,205	225,904	0	7,523	1,354,519	661,791	32.82%		
ACCOUNTING	243,240	149,792	34,257	9,526	5,383	0	0	198,957	44,283	18.21%	220,275	149,778	0	9,532	12,918	0	0	172,228	48,047	21.81%		
BUSINESS ADMIN-GEN	95,908	0	5,847	3,166	0	0	0	9,013	86,895	90.60%	114,898	0	2,369	8,619	12,306	0	0	23,293	91,605	79.73%		
ECONOMICS	59,465	42,551	18,304	0	2,153	0	0	63,008	(3,543)	-5.96%	58,777	42,551	19,853	0	2,153	0	0	64,557	(5,780)	-9.83%		
FINANCE	113,597	99,784	18,556	0	0	0	0	118,340	(4,743)	-4.18%	74,602	90,151	18,556	0	3,230	13,861	0	125,797	(51,196)	-68.63%		
MANAGEMENT	164,903	183,990	12,795	0	16,466	0	0	213,252	(48,348)	-29.32%	139,217	193,304	7,211	0	5,383	0	0	205,898	(66,680)	-47.90%		
MANAGEMENT INFO SYS	21,054	52,466	0	3,229	0	0	0	55,696	(34,642)	-164.54%	45,108	65,247	0	3,230	0	0	0	68,476	(23,368)	-51.80%		
MARKETING	86,600	153,917	0	0	7,536	6,931	0	168,383	(81,783)	-44.44%	94,732	154,460	0	0	4,306	12,000	0	170,766	(76,034)	-80.26%		
COB Totals	784,767	682,500	89,759	15,922	31,538	6,931	0	826,649	(41,882)	-5.34%	747,609	695,490	47,989	21,381	40,295	25,861	0	831,016	(83,406)	-11.16%		
CRIMINAL JUSTICE & LEGAL STD	141,469	87,105	21,619	735	3,875	0	0	113,334	28,134	19.89%	131,457	132,036	15,055	0	0	0	0	147,091	(15,634)	-11.89%		
ENGIN & COMP TECH	172,497	54,430	0	3,768	10,442	6,641	0	75,280	97,217	56.36%	162,443	69,041	12,766	0	7,751	6,166	0	95,724	66,720	41.07%		
HEALTH LEISURE & EXE	328,417	196,952	0	9,689	9,458	0	3,055	219,154	109,262	33.27%	310,186	163,724	0	0	16,571	0	0	180,294	129,892	41.88%		
PROF & COMM LDRSHIP	330,980	137,019	24,659	3,409	10,766	7,540	0	183,393	147,586	44.59%	337,140	130,150	0	2,692	12,380	0	0	145,222	191,918	56.93%		
SOCIAL WORK	119,461	67,120	18,170	0	0	0	0	85,290	34,171	28.60%	160,126	109,651	4,406	897	2,691	0	0	117,645	42,481	26.53%		
TEACHER EDUCATION	686,974	258,333	186,749	13,255	34,054	34,218	6,000	532,610	154,365	22.47%	590,373	192,257	96,906	7,694	41,957	41,332	0	380,146	210,228	35.61%		
COPS Totals	1,779,798	800,960	251,197	30,856	68,595	48,399	9,055	1,209,062	570,736	32.07%	1,691,726	796,858	129,133	11,282	81,350	47,498	0	1,066,122	625,604	36.98%		
University Totals	4,265,320	2,394,764	508,297	60,708	283,451	69,039	32,053	3,348,311	917,008	21.50%	4,455,646	2,439,843	342,515	40,868	347,549	73,359	7,523	3,251,657	1,203,989	27.02%		

Additional Costs (AA Sup.) -32,844
Total Net Profit **884,164**

Additional Costs (AA Sup.) -19,814
Summer Marketing -15,715
Total Net Profit **1,168,460**

Summer Budget Reduction Amount -197,086
Total Amount to be distributed **971,374**

Summer 2009 Profit Distribution (Projection)											
	Sum 08	Sum 09	Difference	Summer FTE	Profit	Sum 09	25%	25%	50%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)		Formula %*	Increase	Profits	FTE Formula	Profit Increase	Sum 09 Profits		
CAS	388,153	661,791	273,638	41.24%	83.30%	51.41%	47,489	95,920	118,390	261,798	56.84%
COB	(41,882)	(83,406)	(41,525)	18.44%	0.00%	0.00%	21,234	-	-	21,234	4.61%
COPS	570,736	625,604	54,868	40.32%	16.70%	48.59%	46,430	19,233	111,916	177,579	38.55%
University	917,008	1,203,989	286,981	100.00%	100.00%	100.00%	115,153	115,153	230,306	460,611	100.00%

Summer 2008 Profit Distribution (amount transferred by Budget Office)											
	Sum 07	Sum 08	Difference	Summer FTE	Profit	Sum 08	25%	25%	50%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)		Formula %**	Increase	Profits	FTE Formula	Profit Increase	Sum 08 Profits		
CAS	318,679	388,153	69,474	41.46%	28.70%	40.48%	49,389	34,186	96,442	180,017	37.78%
COB	(150,257)	(41,882)	108,375	18.15%	44.77%	0.00%	21,621	53,328	-	74,949	15.73%
COPS	506,493	570,736	64,243	40.39%	26.54%	59.52%	48,115	31,612	141,808	221,534	46.49%
University	674,915	917,008	242,093	100.00%	100.00%	100.00%	119,125	119,125	238,250	476,500	100.00%

*Per Summer Memo dated Dec. 16, 2008

**Per Summer Memo dated Dec. 12, 2007