

Division of Academic Affairs
Profit Margin Allocation to Colleges - Summer 2010 and
 Results for Summer 2009 compared to Summer 2010

	Sum 09										Sum 10									
	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	110,037	54,108	0	0	7,697	0	0	61,805	48,232	43.83%	124,469	60,400	0	0	6,459	0	4,306	71,165	53,304	42.82%
ART	67,558	25,391	0	0	23,862	0	0	49,253	18,305	27.10%	113,915	50,051	0	0	38,036	0	0	88,087	25,828	22.67%
BIOLOGY	231,705	101,847	18,736	5,514	19,377	0	7,523	152,997	78,709	33.97%	310,327	104,340	0	3,310	33,908	0	10,400	151,958	158,369	51.03%
CHEMISTRY	71,402	23,203	21,347	0	20,992	0	0	65,542	5,860	8.21%	96,706	36,932	0	4,940	22,607	0	0	64,479	32,227	33.33%
CLINICAL LAB SCI	48,369	0	0	0	4,306	0	0	4,306	44,063	91.10%	68,542	26,878	0	0	4,306	0	0	31,184	37,358	54.50%
COMMUNICATION ARTS	153,858	78,961	13,646	0	22,607	0	0	115,213	38,645	25.12%	182,653	106,708	0	0	20,863	0	0	127,571	55,082	30.16%
COMPUTER SCIENCE	134,932	133,491	0	0	0	0	0	133,491	1,441	1.07%	240,109	159,512	0	2,153	0	0	0	161,665	78,444	32.67%
ELECTRICAL ENGINEERING	53,549	58,759	0	0	0	0	0	58,759	(5,210)	-9.73%	56,820	60,093	0	0	0	0	0	60,093	(3,273)	-5.76%
ENGLISH & FOREIGN LANG	155,467	28,697	35,958	0	25,836	0	0	90,491	64,976	41.79%	174,956	75,174	0	0	17,224	0	1,765	94,163	80,793	46.18%
ENVIRONMENTAL STDS	125,524	21,820	0	2,691	17,762	0	0	42,274	83,250	66.32%	132,105	56,226	0	2,691	11,842	0	0	70,759	61,346	46.44%
GOVERNMENT	41,184	6,741	0	0	11,411	0	0	18,152	23,032	55.92%	50,315	11,957	0	0	14,103	0	0	26,061	24,254	48.20%
HISTORY	106,404	82,007	8,146	0	0	0	0	90,154	16,250	15.27%	132,177	92,712	0	4,826	0	0	0	97,538	34,639	26.21%
HONORS PROGRAM	3,116	0	0	0	0	0	0	0	3,116	100.00%	3,155	0	0	0	0	0	0	3,155	0	100.00%
INTERNAT'L ED & PROG	1,477	0	0	0	0	0	0	0	1,477	100.00%	1,329	0	0	0	0	0	0	1,329	0	100.00%
LIFE, HEALTH SCI	46,650	0	0	0	16,858	0	0	16,858	29,792	63.86%	124,061	0	1,225	31,303	0	0	0	32,528	91,534	73.78%
MATHEMATICS	192,325	91,928	21,267	0	6,486	0	0	119,681	72,645	37.77%	262,053	136,303	0	2,798	0	0	0	139,101	122,952	46.92%
MUSIC	56,448	39,380	0	0	3,499	0	0	42,879	13,569	24.04%	74,426	47,373	0	0	215	0	0	47,589	26,837	36.06%
NURSING	47,751	28,998	0	0	0	0	0	28,998	18,753	39.27%	75,109	28,823	0	0	0	0	0	28,823	46,285	61.62%
PHILOSOPHY & REL STD	103,161	25,553	18,424	0	17,762	0	0	61,740	41,421	40.15%	88,369	32,413	0	0	15,071	0	0	47,484	40,885	46.27%
PHYSICS	59,580	18,816	22,053	0	10,227	0	0	51,096	8,484	14.24%	97,486	64,936	0	4,574	8,720	0	0	78,230	19,256	19.75%
PSYCHOLOGY	189,799	114,171	5,817	0	17,222	0	0	137,211	52,588	27.71%	237,067	120,278	0	0	29,604	0	0	149,882	87,185	36.78%
STUDENT LIFE SKILLS	2,461	0	0	0	0	0	0	0	2,461	100.00%	532	0	0	0	0	0	0	532	0	100.00%
THEATRE	13,555	13,621	0	0	0	0	0	13,621	(66)	-0.49%	14,552	6,568	0	0	0	0	0	6,568	7,984	54.86%
CAS Totals	2,016,311	947,494	165,393	8,205	225,904	0	7,523	1,354,519	661,791	32.82%	2,661,232	1,277,679	0	26,518	254,260	0	16,471	1,574,927	1,086,305	40.82%
ACCOUNTING	220,275	149,778	0	9,532	12,918	0	0	172,228	48,047	21.81%	220,196	154,196	0	18,811	16,148	0	0	189,155	31,041	14.10%
BUSINESS ADMIN-GEN	114,898	0	2,369	8,619	12,306	0	0	23,293	91,605	79.73%	111,705	0	0	9,614	0	0	9,614	102,090	91.39%	
ECONOMICS	58,777	42,551	19,853	0	2,153	0	0	64,557	(5,780)	-9.83%	64,912	62,405	0	0	6,459	0	0	68,864	(3,952)	-6.09%
FINANCE	74,602	90,151	18,556	0	3,230	13,861	0	125,797	(51,196)	-68.63%	100,561	94,235	0	0	19,377	0	0	113,612	(13,051)	-12.98%
MANAGEMENT	139,217	193,304	7,211	0	5,383	0	0	205,898	(66,680)	-47.90%	171,104	144,438	0	0	5,383	0	0	149,820	21,284	12.44%
MANAGEMENT INFO SYS	45,108	65,247	0	3,230	0	0	0	68,476	(23,368)	-51.80%	29,342	107,402	0	7,185	2,692	0	0	117,278	(87,936)	-299.69%
MARKETING	94,732	154,460	0	0	4,306	12,000	0	170,766	(76,034)	-80.26%	133,510	147,970	0	0	5,383	27,720	0	181,073	(47,563)	-35.62%
COB Totals	747,609	695,490	47,989	21,381	40,295	25,861	0	831,016	(83,406)	-11.16%	831,331	710,646	0	25,996	65,055	27,720	0	829,417	1,914	0.23%
CRIMINAL JUSTICE & LEGAL STD	131,457	132,036	15,055	0	0	0	0	147,091	(15,634)	-11.89%	154,989	135,353	0	8,423	4,844	0	0	148,620	6,369	4.11%
ENGIN & COMP TECH	162,443	69,041	12,766	0	7,751	6,166	0	95,724	66,720	41.07%	195,918	88,411	0	3,706	4,521	3,795	0	100,432	95,486	48.74%
HEALTH LEISURE & EXE	310,186	163,724	0	0	16,571	0	0	180,294	129,892	41.88%	384,303	172,219	0	4,126	21,423	0	0	197,768	186,534	48.54%
PROF & COMM LDRSH	337,140	130,150	0	2,692	12,380	0	0	145,222	191,918	56.93%	163,281	111,724	0	3,588	2,691	11,809	0	129,812	33,469	20.50%
SOCIAL WORK	160,126	109,651	4,406	897	2,691	0	0	117,645	42,481	26.53%	203,153	96,967	0	2,826	12,701	0	0	112,494	90,660	44.63%
TEACHER EDUCATION	590,373	192,257	96,906	7,694	41,957	41,332	0	380,146	210,228	35.61%	732,856	296,678	0	27,747	0	14,713	0	339,138	393,719	53.72%
COPS Totals	1,691,726	796,858	129,133	11,282	81,350	47,498	0	1,066,122	625,604	36.98%	1,834,500	901,351	0	50,416	46,181	30,316	0	1,028,263	806,236	43.95%
University Totals	4,455,646	2,439,843	342,515	40,868	347,549	73,359	7,523	3,251,657	1,203,989	27.02%	5,327,063	2,889,676	0	102,929	365,496	58,036	16,471	3,432,607	1,894,456	35.56%

Additional Costs (AA Sup.):	-19,814
Summer Marketing	-15,715
Other adjustments	-1,343
Total Net Profit	1,167,117

Additional Costs (AA Sup.):	-13,158
Summer Marketing (est.)	-26,785
Total Net Profit	1,854,513

Summer 2010 Profit Distribution (Actual)											
	Sum 09	Sum 10	Difference	Summer FTE	Profit	Sum 10	25%	25%	50%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)		Formula %*	Increase	Profits	FTE Formula	Profit Increase	Sum 09 Profits		
CAS	661,791	1,086,305	424,513	43.01%	61.48%	57.34%	69,997	100,059	186,641	356,697	54.79%
COB	(83,406)	1,914	85,321	17.76%	12.36%	0.10%	28,904	20,110	329	49,343	7.58%
COPS	625,604	806,236	180,632	39.23%	26.16%	42.56%	63,845	42,576	138,521	244,942	37.63%
University	1,203,989	1,894,456	690,466	100.00%	100.00%	100.00%	162,745	162,745	325,491	650,982	100.00%

Total Distributed Per Formula (as noted below) **1,301,964**

Summer 2009 Profit Distribution (based on actual amount transferred by Budget Office)											
	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 08 Profits		
CAS	388,153	661,791	273,638	41.24%	83.30%	51.41%	49,127	99,228	122,473	270,829	56.84%
COB	(41,882)	(83,406)	(41,524)	18.44%	0.00%	0.00%	21,967	-	-	21,967	4.61%
COPS	570,736	625,604	54,868	40.32%	16.70%	48.59%	48,031	19,897	115,777	183,704	38.55%
University	917,007	1,203,989	286,982	100.00%	100.00%	100.00%	119,125	119,125	238,250	476,500	100.00%

*Per Summer Memo dated Dec. 11, 2009 (rolling average of all schs for summers 2007-2008-2009 with a weight of 1.5 applied to graduate schs).

**Per Summer Memo dated Dec. 16, 2008 (rolling average of all schs for summers 2006-2007-2008 with a weight of 1.5 applied to graduate schs).

The "Summer Net Margin Allocation" is based on the average of the most recent three completed summers. For Summer 2010, the amount for Summer 2008, 2009, and 2010 are averaged (\$884,262, \$1,167,117, and \$1,854,513 respectively) for an average of \$1,301,964.