

Division of Academic Affairs  
**Estimated Profit Margins - Summer 2011 and**  
 Summer 2010 compared to Summer 2011

	Sum 10										Sum 11									
	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	124,469	60,400	0	0	6,459	0	4,306	71,165	53,304	42.82%	206,872	72,736			10,551		3,855	87,142	119,731	57.88%
ART	113,915	50,051	0	0	38,036	0	0	88,087	25,828	22.67%	125,074	60,793			36,630			97,423	27,651	22.11%
BIOLOGY	310,327	104,340	0	3,310	33,908	0	10,400	151,958	158,369	51.03%	288,229	95,978	7,153		32,464		11,778	147,373	140,856	48.87%
CHEMISTRY	96,706	36,932	0	4,940	22,607	0	0	64,479	32,227	33.33%	100,289	41,233			18,261			59,494	40,795	40.68%
CLINICAL LAB SCI	68,542	26,878	0	0	4,306	0	0	31,184	37,358	54.50%	55,826				3,551			3,551	52,275	93.64%
COMMUNICATION ARTS	182,653	106,708	0	0	20,863	0	0	127,571	55,082	30.16%	186,069	111,395			20,835			132,230	53,839	28.93%
COMPUTER SCIENCE	240,109	159,512	0	2,153	0	0	0	161,665	78,444	32.67%	165,809	115,033	1,494					116,527	49,282	29.72%
ELECTRCL ENGINEERING	56,820	60,093	0	0	0	0	0	60,093	(3,273)	-5.76%	75,016	63,790						63,790	11,226	14.96%
ENGLISH & FOREIGN LANG	174,956	75,174	0	0	17,224	0	1,765	94,163	80,793	46.18%	207,287	88,962			18,261		4,942	112,165	95,123	45.89%
ENVIRONMENTAL STDS	132,105	56,226	0	2,691	11,842	0	0	70,759	61,346	46.44%	131,649	68,780			9,638			78,418	53,231	40.43%
GOVERNMENT	50,315	11,957	0	0	14,103	0	0	26,061	24,254	48.20%	62,120	32,780			7,913			40,693	21,426	34.49%
HISTORY	132,177	92,712	0	4,826	0	0	0	97,538	34,639	26.21%	131,907	90,570			3,331			93,901	38,006	28.81%
HONORS PROGRAM	3,155	0	0	0	0	0	0	0	3,155	100.00%	1,610							0	1,610	100.00%
INTERNAT'L ED & PROG	1,329	0	0	0	0	0	0	0	1,329	100.00%	478							0	478	100.00%
LIFE, HEALTH SCI	124,061	0	0	1,225	31,303	0	0	32,528	91,534	73.78%	242,258	26,792	3,669	45,145				75,606	166,653	68.79%
MATHEMATICS	262,053	136,303	0	2,798	0	0	0	139,101	122,952	46.92%	316,115	144,532	9,477	4,058			4,029	162,096	154,018	48.72%
MUSIC	74,426	47,373	0	0	215	0	0	47,589	26,837	36.06%	69,939	48,983			507			49,490	20,449	29.24%
NURSING	75,109	28,823	0	0	0	0	0	28,823	46,285	61.62%	89,210	31,394			6,763			38,156	51,053	57.23%
PHILOSOPHY & REL STD	88,369	32,413	0	0	15,071	0	0	47,484	40,885	46.27%	94,207	57,133			6,087			63,220	30,987	32.89%
PHYSICS	97,486	64,936	0	4,574	8,720	0	0	78,230	19,256	19.75%	111,921	37,280			9,831	14,000		61,111	50,810	45.40%
PSYCHOLOGY	237,067	120,278	0	0	29,604	0	0	149,882	87,185	36.78%	280,309	102,573			26,687			129,260	151,048	53.89%
STUDENT LIFE SKILLS	532	0	0	0	0	0	0	0	532	100.00%	191							0	191	100.00%
THEATRE	14,552	6,568	0	0	0	0	0	6,568	7,984	54.86%	15,826	6,692						6,692	9,134	57.72%
<b>CAS Totals</b>	<b>2,661,232</b>	<b>1,277,679</b>	<b>0</b>	<b>26,518</b>	<b>254,260</b>	<b>0</b>	<b>16,471</b>	<b>1,574,927</b>	<b>1,086,305</b>	<b>40.82%</b>	<b>2,958,211</b>	<b>1,297,429</b>	<b>0</b>	<b>34,954</b>	<b>261,351</b>	<b>0</b>	<b>24,604</b>	<b>1,618,338</b>	<b>1,339,872</b>	<b>45.29%</b>
ACCOUNTING	220,196	154,196	0	18,811	16,148	0	0	189,155	31,041	14.10%	204,397	183,543			2,439	16,232	10,145	212,359	(7,962)	-3.90%
BUSINESS ADMIN-GEN	111,705	0	0	0	9,614	0	0	9,614	102,090	91.39%	119,557				2,231	6,803		9,034	110,524	92.44%
ECONOMICS	64,912	62,405	0	0	6,459	0	0	68,864	(3,952)	-6.09%	62,570	62,841			3,044			65,884	(3,314)	-5.30%
FINANCE	100,561	94,235	0	0	19,377	0	0	113,612	(13,051)	-12.98%	101,332	85,553			9,131			94,683	6,649	6.56%
MANAGEMENT	171,104	144,438	0	0	5,383	0	0	149,820	21,284	12.44%	206,173	194,898			5,227			200,126	6,047	2.93%
MANAGEMENT INFO SYS	29,342	107,402	0	7,185	2,692	0	0	117,278	(87,936)	-299.69%	37,593	81,046			7,252			88,298	(50,705)	-134.88%
MARKETING	133,510	147,970	0	0	5,383	27,720	0	181,073	(47,563)	-35.62%	101,226	162,104			7,919	22,826		192,849	(91,623)	-90.51%
<b>COB Totals</b>	<b>831,331</b>	<b>710,646</b>	<b>0</b>	<b>25,996</b>	<b>65,055</b>	<b>27,720</b>	<b>0</b>	<b>829,417</b>	<b>1,914</b>	<b>0.23%</b>	<b>832,849</b>	<b>769,985</b>	<b>0</b>	<b>11,922</b>	<b>48,356</b>	<b>32,971</b>	<b>0</b>	<b>863,234</b>	<b>(30,385)</b>	<b>-3.65%</b>
CRIMINAL JUSTICE & LEGAL STD	154,989	135,353	0	8,423	4,844	0	0	148,620	6,369	4.11%	173,203	153,150			9,281	4,362		166,793	6,410	3.70%
ENGIN & COMP TECH	195,918	88,411	0	3,706	4,521	3,795	0	100,432	95,486	48.74%	85,107	87,310			9,029	5,833		102,172	(17,065)	-20.05%
HEALTH LEISURE & EXE	384,303	172,219	0	4,126	21,423	0	0	197,768	186,534	48.54%	501,444	239,306			7,799	19,215	11,500	277,820	223,624	44.60%
PROF & COMM LDRSHIP	163,281	111,724	0	3,588	2,691	11,809	0	129,812	33,469	20.50%	294,900	132,058	5,949		2,691	10,906		151,604	143,296	48.59%
SOCIAL WORK	203,153	96,967	0	2,826	12,701	0	0	112,494	90,660	44.63%	261,796	106,273			20,301			126,574	135,222	51.65%
TEACHER EDUCATION	732,856	296,678	0	27,747	0	14,713	0	339,138	393,719	53.72%	685,689	272,570	11,991	5,228	6,848	7,989		304,626	381,063	55.57%
<b>COPS Totals</b>	<b>1,834,500</b>	<b>901,351</b>	<b>0</b>	<b>50,416</b>	<b>46,181</b>	<b>30,316</b>	<b>0</b>	<b>1,028,263</b>	<b>806,236</b>	<b>43.95%</b>	<b>2,002,139</b>	<b>990,667</b>	<b>0</b>	<b>35,020</b>	<b>60,827</b>	<b>35,087</b>	<b>7,989</b>	<b>1,129,590</b>	<b>872,550</b>	<b>43.58%</b>
<b>University Totals</b>	<b>5,327,063</b>	<b>2,889,676</b>	<b>0</b>	<b>102,929</b>	<b>365,496</b>	<b>58,036</b>	<b>16,471</b>	<b>3,432,607</b>	<b>1,894,456</b>	<b>35.56%</b>	<b>5,793,199</b>	<b>3,058,080</b>	<b>0</b>	<b>81,896</b>	<b>370,534</b>	<b>68,058</b>	<b>32,593</b>	<b>3,611,162</b>	<b>2,182,038</b>	<b>37.67%</b>

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

Additional Costs (AA Sup.) -18,600  
 Summer Marketing -24,340  
**Total Net Profit 2,139,098**

Summer 2011 Profit Distribution (Projection)											
	Sum 10	Sum 11	Difference	Summer FTE Formula %*	Profit Increase	Sum 11 Profits	25%	25%	50%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)					FTE Formula	Profit Increase	Sum 11 Profits		
CAS	1,086,305	1,339,872	253,568	46.25%	79.27%	60,566	99,307	170,206	260,072	529,585	61.66%
COB	1,914	(30,385)	(32,299)	16.56%	0.00%	0.00%	35,557	-	-	35,557	4.14%
COPS	806,236	872,550	66,313	37.19%	20.73%	39,444	79,854	44,512	169,364	293,730	34.20%
University	1,894,456	2,182,038	287,582	100.00%	100.00%	100.00%	214,718	214,718	429,436	858,872	100.00%

Total Amount to be distributed **1,717,744**

Summer 2010 Profit Distribution (amount transferred)											
	Sum 09	Sum 10	Difference	Summer FTE Formula %**	Profit Increase	Sum 10 Profits	25%	25%	50%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)					FTE Formula	Profit Increase	Sum 10 Profits		
CAS	661,791	1,086,305	424,514	43.01%	61.48%	57.34%	69,997	100,059	186,641	356,697	54.79%
COB	(83,406)	1,914	85,320	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	690,467	100.00%	100.00%	100.00%	162,746	162,746	325,491	650,982	100.00%

\*Per Summer Memo dated January 4, 2011 (rolling average of all schs for summers 2008-2009-2010 with a weight of 1.5 applied to graduate schs).

\*\* 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).

The "Summer Net Margin Allocations" is based on the average of the most recent three completed summers per the Budget Office. For Summer 2011, the amount for Summer 2009, 2010, and 2011 are averaged (\$1,167,117, \$1,847,016 and \$2,139,098 respectively) for an average of \$1,717,744.