

Division of Academic Affairs
Estimated Profit Margins - Summer 2013 and
 Summer 2012 compared to Summer 2013

	Sum 12										Sum 13									
	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	143,280	53,650		19,478			73,128	70,152	48.96%	129,198	35,952		19,478			55,430	73,768	57.10%		
ART	111,007	54,140		27,392			81,532	29,476	26.55%	75,826	44,017		28,913			72,930	2,897	3.82%		
BIOLOGY	235,323	96,094	1,200	34,493			131,788	103,535	44.00%	305,558	95,397	5,156	40,580		5,756	146,889	158,669	51.93%		
CHEMISTRY	88,273	41,018		12,197			53,215	12,197	39.72%	73,296	32,071		20,899			52,970	20,326	27.73%		
CLINICAL LAB SCI	73,907			7,609			7,609	66,298	89.71%	62,524	0		4,058			4,058	58,466	93.51%		
COMMUNICATION ARTS	135,518	70,264		18,385			88,649	46,870	34.59%	104,515	71,105		13,867			84,972	19,543	18.70%		
COMPUTER SCIENCE	216,311	86,828	2,153				113,329	102,982	47.61%	201,825	110,753	2,153	18,261			131,167	70,658	35.01%		
ELECTRCL ENGINEERING	89,899	65,327		3,044			68,370	21,529	23.95%	84,972	72,045		3,044			75,089	9,883	11.63%		
ENGLISH & FOREIGN LANG	215,149	88,906		29,928			118,834	96,314	44.77%	197,099	105,397		37,555			142,952	54,147	27.47%		
ENVIRONMENTAL STDS	101,709	70,956		9,286			80,242	21,467	21.11%	117,231	68,746	3,936	5,580		4,650	82,912	34,319	29.27%		
GOVERNMENT	47,778	31,663		8,341			40,004	7,775	16.27%	52,557	22,905		12,907			35,812	16,745	31.86%		
HISTORY	182,972	94,388	4,069				98,458	84,515	46.19%	141,124	96,353					96,353	44,772	31.73%		
HONORS PROGRAM	1,215	0					0	1,215	100.00%	825	0					0	825	100.00%		
INTERNAT'L ED & PROG	0	0					0	0	0.00%	3,398	0					0	3,398	100.00%		
LIFE, HEALTH SCI	298,338	26,612	1,271	64,112			91,995	206,343	69.16%	320,448	35,523	1,271	73,095			109,889	210,560	65.71%		
MATHEMATICS	342,826	185,899		12,681		8,667	207,247	135,579	39.55%	384,258	191,581		17,923		6,018	215,522	168,736	43.91%		
MUSIC	57,188	41,368		41,368			41,368	15,819	27.66%	44,089	35,839					35,839	8,251	18.71%		
NURSING	91,076	48,167		3,381			51,548	39,527	43.40%	163,088	87,239	5,121	30,978			123,338	39,751	24.37%		
PHILOSOPHY & REL STD	98,162	49,981		9,131			59,112	39,051	39.78%	78,088	41,047		9,638			50,685	27,403	35.09%		
PHYSICS	90,560	53,724		17,652			71,377	19,183	21.18%	81,502	29,599		23,334			52,932	28,569	35.05%		
PSYCHOLOGY	231,080	130,065	2,135	20,952			153,152	77,927	33.72%	186,485	114,668		15,373			130,041	56,444	30.27%		
STUDENT LIFE SKILLS	11,619						0	11,619	100.00%	0	0					0	0	0.00%		
THEATRE	8,474	6,646		6,646			6,646	1,827	21.57%	10,847	7,461					7,461	3,386	31.21%		
CAS Totals	2,871,663	1,295,698	10,829	322,410	0	8,667	1,637,603	1,234,060	42.97%	2,818,753	1,297,696	17,637	375,481	0	16,424	1,707,238	1,111,515	39.43%		
ACCOUNTING	189,252	174,104	4,133	3,044	10,145		191,426	(2,174)	-1.15%	228,728	202,715		3,044			205,759	22,969	10.04%		
BUSINESS ADMIN-GEN	109,727		1,503	5,838			7,342	5,838	93.31%	114,952	0	538	4,844			5,383	109,570	95.32%		
ECONOMICS	85,369	65,014		9,131			74,145	11,224	13.15%	65,610	66,931		6,087			73,018	(7,408)	-11.29%		
FINANCE	102,246	72,567		9,131			81,698	20,548	20.10%	91,404	83,909	5,144	18,275			107,328	(15,924)	-17.42%		
MANAGEMENT	200,122	189,465	4,072	9,317			202,854	(2,732)	-1.37%	191,411	151,599	7,849	18,698			178,146	13,266	6.93%		
MANAGEMENT INFO SYS	44,384	84,838					84,838	(40,454)	-91.15%	46,536	87,078					87,078	(40,543)	-87.12%		
MARKETING	93,328	143,406		6,366			149,772	(56,445)	-60.48%	91,747	157,506		6,366			163,872	(72,125)	-78.61%		
COB Totals	824,427	729,395	9,708	42,825	10,145	0	792,074	32,353	3.92%	830,387	749,737	13,531	57,314	0	0	820,583	9,805	1.18%		
CRIMINAL JUSTICE & LEGAL STD	194,519	176,430	763	7,609			184,802	9,717	5.00%	189,451	150,758	6,772				157,530	31,921	16.85%		
APPLIED SCIENCE, TECH & ADMIN	68,279	175,687		21,812			197,499	(129,219)	-189.25%	72,954	148,293	4,385	5,580			158,259	(85,305)	-116.93%		
HEALTH LEISURE & EXE	453,667	177,033	11,670	47,585			236,288	217,378	47.92%	429,020	300,247	15,629	14,161			330,037	98,982	23.07%		
RESEARCH & ADVANCED STUDIES (PCL)	347,874	61,223	3,322	2,691			67,237	280,637	80.67%	267,328	85,319	2,297	2,691			90,307	177,020	66.22%		
SOCIAL WORK	311,364	142,010	6,023	29,421			177,453	133,911	43.01%	294,552	141,952	6,721	12,681			161,354	133,198	45.22%		
TEACHER EDUCATION	648,301	357,570	10,165	35,642	7,799		411,176	237,125	36.58%	568,388	330,007	952	1,522	13,315		345,795	222,592	39.16%		
COPS Totals	2,024,005	1,089,953	31,943	144,760	7,799	0	1,274,455	749,549	37.03%	1,821,692	1,156,576	36,757	36,635	13,315	0	1,243,283	578,409	31.75%		
University Totals	5,720,094	3,115,046	52,480	509,995	17,944	8,667	3,704,132	2,015,962	35.24%	5,470,833	3,204,009	67,925	469,431	13,315	16,424	3,771,104	1,699,729	31.07%		

Revenues	5,720,094
Summer Cost (Instructional)	-3,704,132
Additional Costs (AA Sup.):	-13,040
Summer Marketing	-14,157
Total Cost	<u>-3,731,329</u>
Total Net Profit	<u>1,988,766</u>

Revenues	5,470,833
Summer Cost (Instructional)	-3,771,104
Additional Costs (AA Sup.):	-14,596
Summer Marketing	-30,000
Total Cost	<u>-3,815,700</u>
Net Profit	<u>1,655,133</u>
Less Summer Gap	-648,904
Net Difference	<u>1,006,229</u>

Summer 2013 Profit Distribution (Projection)									
	Sum 12	Sum 13	Difference	Profit Increase/Decrease	Sum 13 Profits	25%** Profit Increase/Decrease	75% Sum 13 Profits	Totals	% Distributed
CAS	1,234,060	1,111,515	(122,545)	38.75%	65.39%	(82,897)	699,451	616,555	72.05%
COB	32,353	9,805	(22,548)	7.13%	0.58%	(15,253)	6,170	(9,083)	-1.06%
COPS	749,549	578,409	(171,140)	54.12%	34.03%	(115,769)	363,980	248,211	29.01%
University	2,015,962	1,699,729	(316,233)	100.00%	100.00%	(213,919)	1,069,601	855,682	100.00%

Total Amount to be distributed

1,711,364*

Summer 2012 Profit Distribution (Actual)									
	Sum 11	Sum 12	Difference	Profit Increase	Sum 12 Profits	25%** Profit Increase	75% Sum 12 Profits	Totals	% Distributed
CAS	1,339,872	1,234,060	(105,813)	0.00%	61.21%	-	571,177	571,177	57.36%
COB	(30,385)	32,353	62,737	100.00%	1.60%	62,737	14,974	77,711	7.80%
COPS	872,550	749,549	(123,000)	0.00%	37.18%	-	346,925	346,925	34.84%
University	2,182,038	2,015,962	(166,076)	100.00%	100.00%	62,737	933,076	995,813	100.00%

* The "Summer Net Margin Distribution" is based on the average net margin for the most recent three completed summers per the Budget Office. For the Summer 2013 distribution, the net margin amounts for Summer 2011, 2012, and 2013 are averaged (\$2,139,098, \$1,988,766 and \$1,006,229 respectively) for a total distribution of \$1,711,364 of which Academic Affairs receives 50%.

** 25% of the total Academic Affairs distribution is based on each college's share of any increases in profits over the preceding year. The amount that a college can receive is capped by the amount of any increase in profits over the preceding year for that college. In summer 2013, each college had a decrease in revenues so the share of their distribution for 25% of the overall profits was adjusted for their percent share in the total decrease in profits for summer 2013.