

**Division of Academic Affairs  
Estimated Profit Margins - Summer 2014 and  
Summer 2013 compared to Summer 2014**

	Sum 13										Sum 14									
	Revenues	Total Costs						Net Profit (Loss)	Profit Margin	Revenues	Total Costs						Net Profit (Loss)	Profit Margin		
		Regular	Overloads	Adjuncts	Visiting	Grad Assist	Totals				Regular	Overloads	Adjuncts	Visiting	Grad Assist	Totals				
BIOLOGY	305,558	95,397	5,156	40,580		5,756	146,889	158,669	51.93%	269,894	68,509		37,029		1,429	106,966	162,927	60.37%		
CHEMISTRY	73,296	32,071		20,899			52,970	20,326	27.73%	66,207	43,254		14,812			58,066	8,142	12.30%		
CLINICAL LAB SCIENCES	62,524	0		4,058			4,058	58,466	93.51%	57,861	0		7,349			7,349	50,512	87.30%		
COMPUTER SCIENCE	201,825	110,753	2,153	18,261			131,167	70,658	35.01%	248,308	120,965	890	24,348			146,203	102,105	41.12%		
ELECTRCL ENGINEERING	84,972	72,045		3,044			75,089	9,883	11.63%	86,709	74,278		6,087			80,365	6,344	7.32%		
ENVIRONMENTAL STDS	117,231	68,746	3,936	5,580		4,650	82,912	34,319	29.27%	93,492	58,713		2,536			61,250	32,242	34.49%		
EXERCISE SCIENCE & COMM HEALTH	354,800	228,477	15,629	14,161			258,268	96,532	27.21%	420,847	193,083		8,497			201,579	219,268	52.10%		
LIFE, HEALTH SCI	320,448	35,523	1,271	73,095			109,889	210,560	65.71%	433,506	54,151	2,119	76,035			132,305	301,201	69.48%		
MATHEMATICS	384,258	191,581		17,923		6,018	215,522	168,736	43.91%	389,573	153,094	6,019	18,277		2,000	179,390	210,183	53.95%		
NURSING	163,088	87,239	5,121	30,978			123,338	39,751	24.37%	106,235	64,708		16,954			81,662	24,573	23.13%		
PHYSICS	81,502	29,599		23,334			52,932	28,569	35.05%	85,667	44,538	2,773	9,638			56,949	28,718	33.52%		
PSYCHOLOGY	186,485	114,668		15,373			130,041	56,444	30.27%	219,978	105,920	3,294	25,134			134,349	85,629	38.93%		
<b>CSEH Totals:</b>	<b>2,335,986</b>	<b>1,066,098</b>	<b>33,266</b>	<b>267,284</b>	<b>0</b>	<b>16,424</b>	<b>1,383,073</b>	<b>952,914</b>	<b>40.79%</b>	<b>2,478,277</b>	<b>981,214</b>	<b>15,095</b>	<b>246,696</b>	<b>0</b>	<b>3,429</b>	<b>1,246,433</b>	<b>1,231,843</b>	<b>49.71%</b>		
ANTHROPOLOGY	129,198	35,952		19,478			55,430	73,768	57.10%	126,562	83,453		5,460			88,912	37,650	29.75%		
ART	75,826	44,017		28,913			72,930	2,897	3.82%	79,355	52,174	1,297	23,273			76,744	2,610	3.29%		
COMMUNICATION ARTS	104,515	71,105		13,867			84,972	19,543	18.70%	123,735	42,196	1,342	10,393			53,931	69,804	56.41%		
ENGLISH	197,099	105,397		37,555			142,952	54,147	27.47%	182,873	102,289		29,219			131,508	51,365	28.09%		
GOVERNMENT	52,557	22,905		12,907			35,812	16,745	31.86%	56,822	34,199		7,304			41,503	15,319	26.96%		
HISTORY	141,124	96,353		0			96,353	44,772	31.73%	131,156	90,687		4,917			95,605	35,552	27.11%		
HONORS PROGRAM	825	0		0			0	825	100.00%	705	0		0			0	705	100.00%		
INTERNAT'L ED & PROG	3,398	0		0			0	3,398	0.00%	1,576	0		0			0	1,576	100.00%		
MUSIC	44,089	35,839		0			35,839	8,251	18.71%	55,454	37,473		0			37,473	17,981	32.42%		
PHILOSOPHY	78,088	41,047		9,638			50,685	27,403	35.09%	69,337	34,620		10,145			44,765	24,572	35.44%		
THEATRE	10,847	7,461		0			7,461	3,386	31.21%	6,690	8,190		0			8,190	(1,499)	-22.41%		
<b>CASSH Totals</b>	<b>837,567</b>	<b>460,075</b>	<b>0</b>	<b>122,358</b>	<b>0</b>	<b>0</b>	<b>582,433</b>	<b>255,134</b>	<b>30.46%</b>	<b>834,267</b>	<b>485,281</b>	<b>2,639</b>	<b>90,711</b>	<b>0</b>	<b>0</b>	<b>578,632</b>	<b>255,635</b>	<b>30.64%</b>		
ACCOUNTING	228,728	202,715		3,044			205,759	22,969	10.04%	217,406	210,488	8,126	6,087			224,701	(7,294)	-3.36%		
BUSINESS ADMIN-GEN	114,952	0	538	4,844			5,383	109,570	95.32%	170,252			8,074			8,074	162,178	95.26%		
ECONOMICS	65,610	66,931		6,087			73,018	(7,408)	-11.29%	73,209	61,430		6,087			67,517	5,692	7.78%		
FINANCE	91,404	83,909	5,144	18,275			107,328	(15,924)	-17.42%	51,872	43,151	5,173	3,044			51,368	504	0.97%		
MANAGEMENT	191,411	151,599	7,849	18,698			178,146	13,266	6.93%	178,988	149,109		19,829			168,938	10,050	5.61%		
MANAGEMENT INFO SYS	46,536	87,078		0			87,078	(40,543)	-47.12%	44,515	93,401		0			93,401	(48,886)	-109.82%		
MARKETING	91,747	157,506		6,366			163,872	(72,125)	-44.11%	94,351	106,587		6,366			112,953	(18,602)	-19.72%		
<b>COB Totals</b>	<b>830,387</b>	<b>749,737</b>	<b>13,531</b>	<b>57,314</b>	<b>0</b>	<b>0</b>	<b>820,583</b>	<b>9,805</b>	<b>1.18%</b>	<b>830,594</b>	<b>664,166</b>	<b>13,299</b>	<b>49,487</b>	<b>0</b>	<b>0</b>	<b>726,952</b>	<b>103,642</b>	<b>12.48%</b>		
APPLIED SCIENCE, TECH & ADMIN	72,954	148,293	4,385	5,580			158,259	(85,305)	-53.90%	63,611	134,727		1,826	22,452		159,005	(95,395)	-59.37%		
CRIMINAL JUSTICE	189,451	150,758	6,772				157,530	31,921	16.85%	176,754	92,086		1,826			93,912	82,842	46.87%		
HOSPITALITY REC & RESORT MGMT.	74,220	71,770		2,450			71,770	2,450	0.00%	63,798	80,080					80,080	(16,281)	-25.52%		
RESEARCH & ADVANCED STUDIES	267,328	85,319	2,297	2,691			90,307	177,020	66.22%	249,433	44,237		2,691			46,928	202,505	81.19%		
SOCIAL WORK	294,552	141,952	6,721	12,681			161,354	133,198	45.22%	305,242	92,493		22,826			115,319	189,923	62.22%		
TEACHER EDUCATION & ED LEADERSHIP	568,388	330,007	952	1,522	13,315		345,795	222,592	39.16%	579,782	300,496	8,205	0	15,288		323,989	255,793	44.12%		
<b>CEPS Totals</b>	<b>1,466,893</b>	<b>928,099</b>	<b>21,127</b>	<b>22,474</b>	<b>13,315</b>	<b>0</b>	<b>985,015</b>	<b>481,877</b>	<b>32.85%</b>	<b>1,438,621</b>	<b>744,119</b>	<b>8,205</b>	<b>29,170</b>	<b>37,739</b>	<b>0</b>	<b>819,233</b>	<b>619,388</b>	<b>43.05%</b>		
<b>University Totals</b>	<b>5,470,834</b>	<b>3,204,009</b>	<b>67,925</b>	<b>469,431</b>	<b>13,315</b>	<b>16,424</b>	<b>3,771,104</b>	<b>1,699,730</b>	<b>31.07%</b>	<b>5,581,758</b>	<b>2,874,780</b>	<b>39,238</b>	<b>416,064</b>	<b>37,739</b>	<b>3,429</b>	<b>3,371,251</b>	<b>2,210,508</b>	<b>39.60%</b>		

Revenues	5,470,834
Summer Cost (Instructional)	-3,771,104
Additional Costs (AA Sup.):	-14,596
Summer Marketing	-30,000
Total Cost	<u>-3,815,700</u>
Total Net Profit	<u>1,655,134</u>
Less Summer Gap	<u>-648,904</u>
Net Difference	<u>1,006,230</u>

Revenues	5,581,758
Summer Cost (Instructional)	-3,371,251
Additional Costs (AA Sup.):	-13,154
Summer Marketing	-10,720
Total Cost	<u>-3,395,124</u>
Net Profit	<u>2,186,634</u>
Less Summer Gap	<u>-648,904</u>
Net Difference	<u>1,537,730</u>

Summer 2014 Profit Distribution (Projection)									
	Sum 13	Sum 14	Difference	Profit Increase/Decrease	Sum 14 Profits	25%** Profit	75%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Increase/Decrease		
CSEH	952,914	1,231,843	278,929	54.61%	55.73%	103,499	315,372	418,871	55.45%
CASSH	255,134	255,635	501	0.10%	11.56%	186	65,447	65,633	8.69%
COB	9,805	103,642	93,837	18.37%	4.69%	34,819	26,534	61,353	8.12%
CEPS	481,877	619,388	137,511	26.92%	28.02%	51,024	158,574	209,598	27.74%
University	1,699,730	2,210,508	510,778	100.00%	100.00%	189,528	565,926	755,454	100.00%

Total Amount to be distributed: 1,510,908\*

Summer 2013 Profit Distribution (Actual)									
	Sum 12	Sum 13	Difference	Profit Increase	Sum 13 Profits	25%** Profit	75%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Increase/Decrease		
CAS	1,234,060	1,111,515	(122,545)	38.75%	65.39%	(82,897)	699,451	616,554	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%

\* 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 2014 distribution, the net margin amounts for Summer 2012, 2013, and 2014 are averaged (\$1,988,766, \$1,006,229 and \$1,537,730 respectively) for a total distribution of \$1,510,908 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.