

Division of Academic Affairs  
**Estimated Profit Margins - Summer 2015 and**  
 Summer 2014 compared to Summer 2015

	Sum 14							Sum 15										
	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	269,894	68,509		37,029		1,429	106,966	162,927	60.37%	250,525	101,929	0	23,841		7,227	132,996	117,529	46.91%
CHEMISTRY	66,207	43,254		14,812			58,066	8,142	12.30%	74,381	39,651	0	17,855			57,506	16,874	22.69%
COMPUTER SCIENCE	248,308	120,965	890				146,203	102,105	41.12%	206,011	112,641	893	18,261			131,795	74,216	36.03%
ELECTRCL ENGINEERING	86,709	74,278		6,087			80,365	6,344	7.32%	112,556	69,399	0	9,131			78,530	34,027	30.23%
EARTH & ENVIRONMENTAL STDS	93,492	58,713		2,536			61,250	32,242	34.49%	85,109	44,252	3,803	5,580	1,410		55,045	30,064	35.32%
MATHEMATICS	389,573	153,094	6,019	18,277		2,000	179,390	210,183	53.95%	363,525	180,320	17,698	10,831		2,000	210,850	152,675	42.00%
PHYSICS	85,667	44,538	2,773	9,638			56,949	28,718	33.52%	67,361	43,229	0	7,609			50,838	16,523	24.53%
<b>CSE Totals:</b>	<b>1,239,850</b>	<b>563,351</b>	<b>9,682</b>	<b>112,727</b>	<b>0</b>	<b>3,429</b>	<b>689,189</b>	<b>550,661</b>	<b>44.41%</b>	<b>1,159,468</b>	<b>591,422</b>	<b>22,394</b>	<b>93,107</b>	<b>0</b>	<b>10,637</b>	<b>717,560</b>	<b>441,908</b>	<b>38.11%</b>
CLINICAL LAB SCIENCES	57,861	0		7,349			7,349	50,512	87.30%	62,928	0	0				0	62,928	100.00%
EXERCISE SCIENCE & COMM HEALTH	420,847	193,083		8,497			201,579	219,268	52.10%	302,925	183,116	2,203	7,004	1,880		194,202	108,723	35.89%
LIFE, HEALTH SCI	433,506	54,151	2,119	76,035			132,305	301,201	69.48%	451,119	68,513	10,793	62,580			141,886	309,234	68.55%
NURSING	106,235	64,708		16,954			81,662	24,573	23.13%	36,383	8,919	0	5,072			13,991	22,392	61.54%
PSYCHOLOGY	219,978	105,920	3,294	25,134			134,349	85,629	38.93%	214,121	101,628	6,362	19,146			127,136	86,985	40.62%
<b>COH Totals:</b>	<b>1,238,427</b>	<b>417,863</b>	<b>5,413</b>	<b>133,969</b>	<b>0</b>	<b>0</b>	<b>557,245</b>	<b>681,182</b>	<b>55.00%</b>	<b>1,067,476</b>	<b>362,176</b>	<b>19,358</b>	<b>93,802</b>	<b>0</b>	<b>1,880</b>	<b>477,215</b>	<b>590,261</b>	<b>55.29%</b>
ANTHROPOLOGY	126,562	83,453		5,460			88,912	37,650	29.75%	108,592	58,103	0	14,304			72,408	36,184	33.32%
ART	79,355	52,174	1,297	23,273			76,744	2,610	3.29%	79,799	52,220	0	14,710			66,930	12,869	16.13%
COMMUNICATION ARTS	123,735	42,196	1,342	10,393			53,931	69,804	56.41%	120,860	61,744	0	2,536			64,280	56,579	46.81%
ENGLISH	182,873	102,289		29,219			131,508	51,365	28.09%	151,742	99,741	0	6,948			106,689	45,054	29.69%
GOVERNMENT	56,822	34,199		7,304			41,503	15,319	26.96%	83,389	30,988	0	9,888			40,876	42,513	50.98%
HISTORY	131,156	90,687		4,917			95,605	35,552	27.11%	188,380	97,587	0	4,182			101,769	86,611	45.98%
HONORS PROGRAM	705	0		0			0	705	100.00%	0	0	0	0			0	0	0.00%
INTERNATL ED & PROG	1,576	0		0			0	1,576	0.00%	0	0	0	0			0	0	0.00%
MUSIC	55,454	37,473		0			37,473	17,981	32.42%	53,199	33,491	0				33,491	19,708	37.05%
PHILOSOPHY	69,337	34,620		10,145			44,765	24,572	35.44%	72,041	25,926	0	11,160			37,085	34,955	48.52%
THEATRE	6,690	8,190		0			8,190	(1,499)	-22.41%	0	0	0	0			0	0	0.00%
<b>CASSH Totals</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>	<b>858,002</b>	<b>459,800</b>	<b>0</b>	<b>63,728</b>	<b>0</b>	<b>0</b>	<b>523,528</b>	<b>334,474</b>	<b>38.98%</b>
ACCOUNTING	217,406	210,488	8,126	6,087			224,701	(7,294)	-3.36%	189,770	179,832	0	9,638			189,470	300	0.16%
BUSINESS ADMIN-GEN	170,252	0		8,074			8,074	162,178	95.26%	54,322	0	4,844	4,689			9,533	44,788	82.45%
ECONOMICS	73,209	61,430		6,087			67,517	5,692	7.78%	68,737	84,773	0	3,551			88,324	(19,587)	-28.50%
FINANCE	51,872	43,151	5,173	3,044			51,368	504	0.97%	76,658	103,045	0				103,045	(26,386)	-34.42%
HOSPITALITY REC & RESORT MGMT.	63,798	80,080					80,080	(16,281)	0.00%	89,158	86,867	1,509				88,375	783	0.88%
MANAGEMENT	178,988	149,109		19,829			168,938	10,050	5.61%	277,709	197,126	6,459	17,028			220,613	57,097	20.56%
MANAGEMENT INFO SYS	44,515	93,401		0			93,401	(48,886)	-109.82%	42,116	65,782	0				65,782	(23,666)	-56.19%
MARKETING	94,351	106,587		6,366			112,953	(18,602)	-19.72%	115,021	123,824	0	13,514			137,338	(22,317)	-19.40%
<b>COB Totals</b>	<b>894,392</b>	<b>744,246</b>	<b>13,299</b>	<b>49,487</b>	<b>0</b>	<b>0</b>	<b>807,031</b>	<b>87,361</b>	<b>9.77%</b>	<b>913,492</b>	<b>841,248</b>	<b>12,812</b>	<b>48,420</b>	<b>0</b>	<b>0</b>	<b>902,480</b>	<b>11,012</b>	<b>1.21%</b>
APPLIED SCIENCE, TECH & ADMIN	63,611	134,727		1,826	22,452		159,005	(95,395)	-149.97%	147,229	143,499	1,188	4,870			149,557	(2,328)	-1.58%
CRIMINAL JUSTICE & LEGAL STUDIES	176,754	92,086		1,826			93,912	82,842	46.87%	296,797	94,935	0				94,935	201,862	68.01%
RESEARCH & ADVANCED STUDIES	249,433	44,237		2,691			46,928	202,505	81.19%	114,202	62,763	1,475	2,691			66,929	47,272	41.39%
SOCIAL WORK	305,242	92,493		22,826			115,319	189,923	62.22%	280,608	142,926	6,705	5,073			154,703	125,904	44.87%
TEACHER EDUCATION & ED LEADERSHIP	579,782	300,496	8,205	0	15,288		323,989	255,793	44.12%	498,525	315,965	15,600				331,565	166,960	33.49%
<b>CEPS Totals</b>	<b>1,374,823</b>	<b>664,039</b>	<b>8,205</b>	<b>29,170</b>	<b>37,739</b>	<b>0</b>	<b>739,154</b>	<b>635,669</b>	<b>46.24%</b>	<b>1,337,361</b>	<b>760,089</b>	<b>24,968</b>	<b>12,633</b>	<b>0</b>	<b>0</b>	<b>797,690</b>	<b>539,671</b>	<b>40.35%</b>
<b>University Totals</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>	<b>5,335,799</b>	<b>3,014,734</b>	<b>79,532</b>	<b>311,691</b>	<b>0</b>	<b>12,517</b>	<b>3,418,473</b>	<b>1,917,326</b>	<b>35.93%</b>

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>

Revenues	5,335,799
Summer Cost (Instructional)	-3,418,473
Additional Costs (AA Sup.):	-17,747
Summer Marketing	-18,933
Total Cost	<u>-3,455,153</u>
Net Profit	<u>1,880,646</u>
Less Summer Gap	<u>-648,904</u>
Net Difference	<u>1,231,742</u>

	Summer 2015 Profit Distribution (Projection)								
	Sum 14	Sum 15	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit Increase/Decrease	75% Sum 15 Profits	Totals	% Distributed
	Profit (Loss)	Profit (Loss)							
CSE	550,661	441,908	(108,753)	0.00%	23.05%	0	126,867	126,867	20.16%
COH	681,182	590,261	(90,921)	0.00%	30.79%	0	169,458	169,458	26.93%
CASSH	255,635	334,474	78,839	100.00%	17.44%	78,839	96,024	174,863	27.79%
COB	87,361	11,012	(76,349)	0.00%	0.57%	0	3,161	3,161	0.50%
CEPS	635,669	539,671	(95,998)	0.00%	28.15%	0	154,934	154,934	24.62%
University	2,210,508	1,917,326	(293,182)	100.00%	100.00%	78,839	550,444	629,283	100.00%

Total Amount to be distributed

1,258,567 \*

	Summer 2014 Profit Distribution (Actual)								
	Sum 13	Sum 14	Difference	Profit Increase/Decrease	Sum 14 Profits	25%** Profit Increase/Decrease	75% Sum 14 Profits	Totals	% Distributed
	Profit (Loss)	Profit (Loss)							
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	28.92%	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	565,927	755,455	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 2015 distribution, the net margin amounts for Summer 2013, 2014, and 2015 are averaged (\$1,006,229, 1,537,730 and \$1,231,742 respectively) for a total distribution of \$1,258,567 of which Academic Affairs receives 50%.