

Division of Academic Affairs
Estimated Profit Margins - Summer 2016 and
 Summer 2015 compared to Summer 2016

	Sum 15										Sum 16									
	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	250,525	101,929	0	23,841		7,227	132,996	117,529	46.91%	274,915	133,152	0	40,073		4,306	177,531	97,384	35.42%		
CHEMISTRY	74,381	39,651	0	17,855			57,506	16,874	22.69%	102,941	47,114	0	18,363			65,477	37,464	36.39%		
COMPUTER SCIENCE	206,011	112,641	893				131,795	74,216	36.03%	237,128	109,581	1,850	30,435			141,867	95,262	40.17%		
ENGINEERING * (See Note 2)	112,556	69,399	0	9,131			78,530	34,027	30.23%	124,717	122,062	0	9,388			131,450	(6,733)	-5.40%		
EARTH & ENVIRONMENTAL SCIENCES	85,109	44,252	3,803	5,580		1,410	55,045	30,064	35.32%	93,348	79,494	0	2,536			82,030	11,317	12.12%		
MATHEMATICS	363,525	180,320	17,698	10,831		2,000	210,850	152,675	42.00%	394,113	226,489	8,787	6,764		2,000	244,039	150,074	38.08%		
PHYSICS	67,361	43,229	0	7,609			50,838	16,523	24.53%	66,813	51,717	0	5,073			56,789	10,023	15.00%		
COSE Totals:	1,159,468	591,422	22,394	93,107	0	10,637	717,560	441,908	38.11%	1,293,975	769,608	10,637	112,631	0	6,306	899,183	394,792	30.51%		
EXERCISE SCIENCE & COMM HEALTH	302,925	183,116	2,203	7,004		1,880	194,202	108,723	35.89%	331,381	237,595	4,641	10,725			252,961	78,420	23.66%		
HEALTH SCIENCES AND ADMIN	0	0	0	0			0	0	0.00%	259,456	54,961	10,629	10,145			75,735	183,721	70.81%		
MEDICAL LAB SCIENCES	62,928	0	0				0	62,928	100.00%	65,575	0	0	1,014			1,014	64,561	98.45%		
NURSING	36,383	8,919	0	5,072			13,991	22,392	61.54%	42,662	13,630	1,135	0			14,765	27,897	65.39%		
PSYCHOLOGY	214,121	101,628	6,362	19,146			127,136	86,985	40.62%	224,457	140,967	5,383	18,162			164,512	59,945	26.71%		
PUBLIC HEALTH	451,119	68,513	10,793	62,580			141,886	309,234	68.55%	155,356	106,423	2,532	39,024			147,978	7,377	4.75%		
COH Totals:	1,067,476	362,176	19,358	93,802	0	1,880	477,215	590,261	55.29%	1,078,886	553,576	24,318	79,071	0	0	656,965	421,921	39.11%		
ANTHROPOLOGY	108,592	58,103	0	14,304			72,408	36,184	33.32%	115,601	79,637	0	9,024			88,661	26,941	23.30%		
ART	79,799	52,220	0	14,710			66,930	12,869	16.13%	89,702	74,634	0	12,174	4,058		90,866	(1,164)	-1.30%		
COMMUNICATION	120,860	61,744	0	2,536			64,280	56,579	46.81%	112,774	43,686	0	2,536			46,222	66,552	59.01%		
ENGLISH	151,742	99,741	0	6,948			106,689	45,054	29.69%	195,499	144,849	4,119	6,087			155,054	40,445	20.69%		
GOVERNMENT	83,389	30,988	0	9,888			40,876	42,513	50.98%	70,541	24,661	0	15,150			39,811	30,730	43.56%		
HISTORY	188,380	97,587	0	4,182			101,769	86,611	45.98%	121,852	95,213	0	2,541			97,754	24,097	19.78%		
MUSIC	53,199	33,491	0	0			33,491	19,708	37.05%	64,338	35,488	0	0			35,488	28,850	44.84%		
PHILOSOPHY	72,041	25,926	0	11,160			37,085	34,955	48.52%	80,546	45,211	0	8,623			53,834	26,712	33.16%		
THEATRE	0	0	0	0			0	0	0.00%	9,156	8,515	0	0			8,515	641	7.00%		
CASSH Totals:	858,002	459,800	0	63,728	0	0	523,528	334,474	38.98%	860,009	551,893	4,119	56,136	4,058	0	616,205	243,804	28.35%		
ACCOUNTING	189,770	179,832	0	9,638			189,470	300	0.16%	181,632	177,071	0	9,638			186,709	(5,078)	-2.80%		
BUSINESS ADMIN-GEN	54,322	0	4,844	4,689			9,533	44,788	82.45%	12,946	0	0	0			0	12,946	100.00%		
ECONOMICS	68,737	84,773	0	3,551			88,324	(19,587)	-28.50%	88,584	69,314	0	13,189			82,503	6,081	6.86%		
FINANCE	76,658	103,045	0	0			103,045	(26,386)	-34.42%	63,101	90,083	0	0			90,083	(26,982)	-42.76%		
HOSPITALITY REC & RESORT MGMT.	89,158	86,867	1,509	0			88,375	783	0.00%	82,897	61,940	0	0			61,940	20,957	25.28%		
MANAGEMENT	277,709	197,126	6,459	17,028			220,613	57,097	20.56%	306,857	193,573	4,844	13,188			211,605	95,251	31.04%		
MANAGEMENT INFO SYS	42,116	65,782	0	0			65,782	(23,666)	-56.19%	37,489	70,161	0	0			70,161	(32,672)	-87.15%		
MARKETING	115,021	123,824	0	13,514			137,338	(22,317)	-19.40%	140,347	163,408	0	9,746			173,154	(32,807)	-23.38%		
COB Totals:	913,492	841,248	12,812	48,420	0	0	902,480	11,012	1.21%	913,853	825,550	4,844	45,761	0	0	876,155	37,697	4.13%		
INSTRUCT. WORKFORCE, APPLIED TECH	147,229	143,499	1,188	4,870			149,557	(2,328)	-1.58%	177,686	73,197	0	5,080			78,276	99,409	55.95%		
CRIMINAL JUSTICE * (See Note 1)	296,797	94,935	0	0			94,935	201,862	68.01%	161,276	105,792	0	0			105,792	55,483	34.40%		
LEGAL STUD, PUBLIC ADM & SPRT MGT	0	0	0	0			0	0	0.00%	122,592	61,027	0	0			61,027	61,565	50.22%		
RESEARCH & ADVANCED STUDIES	114,202	62,763	1,475	2,691			66,929	47,272	41.39%	91,893	22,614	0	2,691			25,305	66,588	72.46%		
SOCIAL WORK	280,608	142,926	6,705	5,073			154,703	125,904	44.87%	242,300	100,674	0	5,073			105,747	136,553	56.36%		
TEACHER EDUCATION & ED LEADERSHIP	498,525	315,965	15,600	0			331,565	166,960	33.49%	526,818	316,438	2,774	0			319,212	207,606	39.41%		
CEPS Totals:	1,337,361	760,089	24,968	12,633	0	0	797,690	539,671	40.35%	1,322,565	679,742	2,774	12,844	0	0	695,360	627,205	47.42%		
University Totals	5,335,799	3,014,734	79,532	311,691	0	0	3,418,473	1,917,326	35.93%	5,469,288	3,380,369	46,692	306,442	4,058	6,306	3,743,868	1,725,420	31.55%		

Note 1: Summer 2015 revenue for Legal Studies, Public Admin & Sport Management is included in Criminal Justice.

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>

Revenues	5,469,288
Summer Cost (Instructional)	-3,743,868
Additional Costs (AA Sup.):	-10,059
Summer Marketing	-26,000
Total Cost	<u>-3,779,927</u>
Net Profit	<u>1,689,361</u>
Less Summer Gap	<u>-648,904</u>
Net Difference	<u>1,040,457</u>

Note 2: Summer 2016 Regular faculty cost for Mechanical Engineering is included in Engineering

	Summer 2016 Profit Distribution (Projection)									
	Sum 15	Sum 16	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit	75%	Totals	% Distributed	
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Sum 15 Profits			
CSE	441,908	394,792	(47,116)	0.00%	22.88%	0	119,157	119,157	18.77%	
COH	590,261	421,921	(168,340)	0.00%	24.45%	0	127,345	127,345	20.05%	
CASSH	334,474	243,804	(90,670)	0.00%	14.13%	0	73,585	73,585	11.59%	
COB	11,012	37,697	26,686	23.36%	2.18%	26,686	11,378	38,064	5.99%	
CEPS	539,671	627,205	87,534	76.64%	36.35%	87,534	189,304	276,838	43.60%	
University	1,917,326	1,725,420	(191,906)	100.00%	100.00%	114,220	520,768	634,988	100.00%	

Total Amount to be distributed 1,269,976 *

	Summer 2015 Profit Distribution (Projection)									
	Sum 14	Sum 15	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit	75%	Totals	% Distributed	
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Sum 15 Profits			
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%	

* 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 2016 distribution, the net margin amounts for Summer 2014, 2015, and 2016 are averaged (\$1,537,730, \$1,231,742 and \$1,040,457 respectively) for a total distribution of \$1,269,976 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.