

**Division of Academic Affairs
Estimated Profit Margins - Summer 2017 and
Summer 2016 compared to Summer 2017**

	Sum 16										Sum 17									
	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	274,915	133,152	0	40,073	0	4,306	177,531	97,384	35.42%	245,629	107,715	1,317	23,865	0	4,868	137,764	107,865	43.91%		
CHEMISTRY	102,941	47,114	0	18,363	0	0	65,477	37,464	36.39%	109,327	37,316	0	18,809	0	0	56,126	53,202	48.66%		
COMPUTER SCIENCE	237,128	109,581	1,850	30,435	0	0	141,867	95,262	40.17%	249,582	109,831	3,092	38,000	0	0	150,923	98,659	39.53%		
ENGINEERING	124,717	122,062	0	9,388	0	0	131,450	(6,733)	-5.40%	180,236	146,811	0	24,632	0	0	171,443	8,793	4.88%		
EARTH & ENVIRONMENTAL SCIENCES	93,348	79,494	0	2,536	0	0	82,030	11,317	12.12%	89,344	51,848	0	0	0	0	51,848	37,497	41.97%		
MATHEMATICS	394,113	226,489	8,787	6,764	0	2,000	244,039	150,074	38.08%	398,268	243,728	0	4,058	0	4,000	251,786	146,482	36.78%		
PHYSICS	66,813	51,717	0	5,073	0	0	56,789	10,023	15.00%	64,485	44,942	0	7,609	0	0	52,551	11,934	18.51%		
COSE Totals:	1,293,975	769,608	10,637	112,631	0	6,306	899,183	394,792	30.51%	1,336,871	742,189	4,409	116,973	0	8,868	872,439	464,432	34.74%		
EXERCISE SCIENCE & COMM HEALTH	331,381	237,595	4,641	10,725	0	0	252,961	78,420	23.66%	334,758	186,783	987	25,610	0	4,432	217,812	116,946	34.93%		
HEALTH SCIENCES AND ADMIN	259,456	54,961	10,629	10,145	0	0	75,735	183,721	0.00%	311,841	97,936	8,943	23,235	0	0	130,114	181,728	58.28%		
MEDICAL LAB SCIENCES	65,575	0	0	1,014	0	0	1,014	64,561	98.45%	60,284	0	0	2,029	0	0	58,255	58,255	96.63%		
NURSING	42,662	13,630	1,135	0	0	0	14,765	27,897	65.39%	180,871	67,129	0	90,079	0	0	157,208	23,663	13.08%		
PSYCHOLOGY	224,457	140,967	5,383	18,162	0	0	164,512	59,945	26.71%	214,592	132,672	0	10,324	0	1,762	144,758	69,834	32.54%		
PUBLIC HEALTH	155,356	106,423	2,532	39,024	0	0	147,978	7,377	4.75%	154,352	96,682	2,691	9,739	0	0	109,113	45,239	29.31%		
COH Totals:	1,078,886	553,576	24,318	79,071	0	0	656,965	421,921	39.11%	1,256,699	581,201	12,621	161,017	0	6,194	761,033	495,665	39.44%		
ANTHROPOLOGY	115,601	79,637	0	9,024	0	0	88,661	26,941	23.30%	134,413	81,686	0	15,217	0	0	96,904	37,509	27.91%		
ART	89,702	74,634	0	12,174	4,058	0	90,866	(1,164)	-1.30%	69,549	51,178	0	10,997	0	0	62,175	7,375	10.60%		
COMMUNICATION	112,774	43,686	0	2,536	0	0	46,222	66,552	59.01%	117,840	50,931	0	7,102	0	0	58,032	59,808	50.75%		
ENGLISH	195,499	144,849	4,119	6,087	0	0	155,054	40,445	20.69%	269,069	149,278	1,288	28,577	0	0	179,142	89,926	33.42%		
GOVERNMENT	70,541	24,661	0	15,150	0	0	39,811	30,730	43.56%	66,454	42,351	0	7,900	0	0	50,251	16,203	24.38%		
HISTORY	121,852	95,213	0	2,541	0	0	97,754	24,097	19.78%	86,520	75,387	1,017	0	0	76,404	10,116	11.69%			
MUSIC	64,338	35,488	0	0	0	0	35,488	28,850	44.84%	50,525	35,372	0	3,145	0	0	38,517	12,008	23.77%		
PHILOSOPHY	80,546	45,211	0	8,623	0	0	53,834	26,712	33.16%	70,785	47,942	0	8,116	0	0	56,058	14,727	20.80%		
THEATRE	9,156	8,515	0	0	0	0	8,515	641	0.00%	8,524	8,649	0	0	0	8,649	(125)	-1.47%			
CASSH Totals	860,009	551,893	4,119	56,136	4,058	0	616,205	243,804	28.35%	873,680	542,774	2,305	81,054	0	0	626,132	247,547	28.33%		
ACCOUNTING	181,632	177,071	0	9,638	0	0	186,709	(5,078)	-2.80%	176,931	191,870	0	9,638	0	0	201,507	(24,576)	-13.89%		
BUSINESS ADMIN-GEN	12,946	0	0	0	0	0	12,946	12,946	100.00%	10,645	0	0	0	0	0	0	10,645	100.00%		
ECONOMICS	88,584	69,314	0	13,189	0	0	82,503	6,081	6.86%	87,810	81,742	0	3,551	0	0	85,293	2,517	2.87%		
FINANCE	63,101	90,083	0	0	0	0	90,083	(26,982)	-42.76%	68,191	99,288	0	0	0	0	99,288	(31,098)	-45.60%		
HOSPITALITY REC & RESORT MGMT.	82,897	61,940	0	0	0	0	61,940	20,957	0.00%	69,302	82,129	0	0	0	0	82,129	(12,827)	-18.51%		
MANAGEMENT	306,857	193,573	4,844	13,188	0	0	211,605	95,251	31.04%	316,329	212,458	2,422	16,739	0	0	231,619	84,710	26.78%		
MANAGEMENT INFO SYS	37,489	70,161	0	0	0	0	70,161	(32,672)	-87.15%	41,955	71,281	0	0	0	0	71,281	(29,326)	-69.90%		
MARKETING	140,347	163,408	0	9,746	0	0	173,154	(32,807)	-23.38%	139,891	146,727	0	3,659	0	0	150,387	(10,496)	-7.50%		
COB Totals	913,853	825,550	4,844	45,761	0	0	876,155	37,697	4.13%	911,053	885,495	2,422	33,587	0	0	921,504	(10,451)	-1.15%		
INSTRUCT. WORKFORCE, APPLIED TECH	177,686	73,197	0	5,080	0	0	78,276	99,409	55.95%	189,266	97,008	0	4,517	0	0	101,525	87,740	46.36%		
CRIMINAL JUSTICE * (See Note 1)	161,276	105,792	0	0	0	0	105,792	55,483	34.40%	177,377	110,211	0	0	0	0	110,211	67,166	37.87%		
LEGAL STUD. PUBLIC ADM & SPRT MGT	122,592	61,027	0	0	0	0	61,027	61,565	0.00%	140,998	84,858	0	0	0	0	84,858	56,140	39.82%		
RESEARCH & ADVANCED STUDIES	91,893	22,614	0	2,691	0	0	25,305	66,588	72.46%	71,474	7,314	0	2,691	0	0	10,006	61,468	86.00%		
SOCIAL WORK	242,300	100,674	0	5,073	0	0	105,747	136,553	56.36%	242,761	109,070	0	25,989	0	0	135,060	107,701	44.37%		
TEACHER EDUCATION & ED LEADERSHIP	526,818	316,438	2,774	0	0	0	319,212	207,606	39.41%	535,661	362,917	0	0	0	0	362,917	172,744	32.25%		
CEPS Totals	1,322,565	679,742	2,774	12,844	0	0	695,360	627,205	47.42%	1,357,537	771,379	0	33,198	0	0	804,577	552,960	40.73%		
University Totals	5,469,288	3,380,369	46,692	306,442	4,058	6,306	3,743,868	1,725,420	31.55%	5,735,839	3,523,038	21,756	425,829	0	15,062	3,985,685	1,750,153	30.51%		

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

Revenues	5,735,839
Summer Cost (Instructional)	-3,985,685
Additional Costs (AA Sup.):	-26,357
Summer Marketing	-26,000
Total Cost	-4,038,042
Net Profit	1,697,797
Less Summer Gap	-648,904
Net Difference	1,048,893

Summer 2017 Profit Distribution									
	Sum 16	Sum 17	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit Increase/Decrease	75% Sum 17 Profits	Totals	% Distributed
CSE	394,792	464,432	69,640	47.33%	26.38%	65,498	112,266	177,765	32.12%
COH	421,921	495,665	73,744	50.12%	28.15%	69,359	119,816	189,175	34.18%
CASSH	243,804	247,547	3,743	2.54%	14.06%	3,521	59,839	63,360	11.45%
COB	37,697	(10,451)	(48,148)	0.00%	0.00%	0	(10,451)	(10,451)	-1.89%
CEPS	627,205	552,960	(74,245)	0.00%	31.41%	0	133,666	133,666	24.15%
University	1,725,420	1,750,153	24,734	100.00%	100.00%	138,378	415,137	553,515	100.00%

Total Amount to be distributed **1,107,031***

Summer 2016 Profit Distribution									
	Sum 15	Sum 16	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit Increase/Decrease	75% Sum 16 Profits	Totals	% Distributed
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%

* 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 2017 distribution, the net margin amounts for Summer 2015, 2016, and 2017 are averaged (\$1,231,742, \$1,040,457 and \$1,048,893, respectively) for a total distribution of \$1,107,031 of which the Colleges receive 50%.