

**Division of Academic Affairs
Estimated Profit Margins - Summer 2018 and
Summer 2017 compared to Summer 2018**

	Sum 17											Sum 18										
	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	245,629	107,715	1,317	23,865	0	4,868	137,764	107,865	43.91%	311,530	134,346	983	28,119	12,544	175,991	135,539	43.51%					
CHEMISTRY	109,327	37,316	0	18,809	0	0	56,126	53,202	48.66%	100,573	14,641		28,524		43,165	57,407	57.08%					
COMPUTER SCIENCE	249,582	109,831	3,092	38,000	0	0	150,923	98,659	39.53%	302,888	180,023	4,450	41,631		226,104	76,783	25.35%					
ENGINEERING	180,236	146,811	0	24,632	0	0	171,443	8,793	4.88%	192,105	155,783	6,446	21,291		183,520	8,585	4.47%					
EARTH & ENVIRONMENTAL SCIENCES	89,344	51,848	0	0	0	0	51,848	37,497	41.97%	88,023	52,734				52,734	35,288	40.09%					
MATHEMATICS & STATISTICS	398,268	243,728	0	4,058	0	4,000	251,786	146,482	36.78%	369,515	286,425	5,075	2,029	5,369	298,898	70,617	19.11%					
PHYSICS	64,485	44,942	0	7,609	0	0	52,551	11,934	18.51%	48,340	36,039		10,652		46,691	1,649	3.41%					
COSE Totals:	1,336,871	742,189	4,409	116,973	0	8,868	872,439	464,432	34.74%	1,412,973	859,991	16,954	132,247	0	17,913	1,027,104	385,869	27.31%				
EXERCISE SCIENCE & COMM HEALTH	334,758	186,783	987	25,610	0	4,432	217,812	116,946	34.93%	279,781	175,657		16,304		191,962	87,819	31.39%					
HEALTH SCIENCES AND ADMIN	311,841	97,936	8,943	23,235	0	0	130,114	181,728	0.00%	306,360	121,018	8,637	22,319		151,974	154,386	50.39%					
MEDICAL LAB SCIENCES	60,284	0	0	2,029	0	0	2,029	58,255	96.63%	58,636	0		2,029		2,029	56,607	96.54%					
NURSING	180,871	67,129	0	90,079	0	0	157,208	23,663	13.08%	371,403	143,246	27,507	120,475		291,228	80,175	21.59%					
PSYCHOLOGY	214,592	132,672	0	10,324	0	1,762	144,758	69,834	32.54%	229,130	96,635		15,384		112,020	117,111	51.11%					
PUBLIC HEALTH	154,352	96,682	2,691	9,739	0	0	109,113	45,239	29.31%	163,585	90,470		8,106		98,575	65,009	39.74%					
COH Totals:	1,256,699	581,201	12,621	161,017	0	6,194	761,033	495,665	39.44%	1,408,895	627,026	36,144	184,618	0	0	847,788	561,107	39.83%				
ANTHROPOLOGY	134,413	81,686	0	15,217	0	0	96,904	37,509	27.91%	151,159	84,365		15,626		99,992	51,168	33.85%					
ART	69,549	51,178	0	10,997	0	0	62,175	7,375	10.60%	78,349	78,042		4,705	8,524	91,271	(12,922)	-16.49%					
COMMUNICATION	117,840	50,931	0	7,102	0	0	58,032	59,808	50.75%	144,590	63,157		17,500		80,657	63,933	44.22%					
ENGLISH	269,069	149,278	1,288	28,577	0	0	179,142	89,926	33.42%	217,299	146,010	1,056	10,145		157,211	60,088	27.65%					
GOVERNMENT	66,454	42,351	0	7,900	0	0	50,251	16,203	24.38%	80,312	34,766		7,279		42,045	38,267	47.65%					
HISTORY	86,520	75,387	1,017	0	0	0	76,404	10,116	11.69%	105,837	88,146				88,146	17,691	16.72%					
MUSIC	50,525	35,372	0	3,145	0	0	38,517	12,008	23.77%	62,905	47,427		457		47,884	15,021	23.88%					
PHILOSOPHY	70,785	47,942	0	8,116	0	0	56,058	14,727	20.80%	92,662	43,167		25,425		68,592	24,070	25.98%					
THEATRE	8,524	8,649	0	0	0	0	8,649	(125)	0.00%	1,130	0				0	1,130	100.00%					
CASSH Totals	873,680	542,774	2,305	81,054	0	0	626,132	247,547	28.33%	934,243	585,080	1,056	81,136	8,524	0	675,797	258,446	27.66%				
ACCOUNTING	176,931	191,870	0	9,638	0	0	201,507	(24,576)	-13.89%	196,676	164,565		22,155		186,720	9,956	5.06%					
BUSINESS ADMIN-GEN	10,645	0	0	0	0	0	0	10,645	100.00%	4,379	0	6,459			6,459	(2,080)	-47.49%					
ECONOMICS	87,810	81,742	0	3,551	0	0	85,293	2,517	2.87%	106,525	70,147				70,147	36,378	34.15%					
FINANCE	68,191	99,288	0	0	0	0	99,288	(31,098)	-45.60%	77,850	109,696				109,696	(31,846)	-40.91%					
GLOBAL HOSPITALITY & TOURISM MGMT.	69,302	82,129	0	0	0	0	82,129	(12,827)	0.00%	63,282	63,448				63,448	(167)	-0.26%					
MANAGEMENT	316,329	212,458	2,422	16,739	0	0	231,619	84,710	26.78%	297,002	203,346		26,515		229,861	67,141	22.61%					
MANAGEMENT INFO SYS	41,955	71,281	0	0	0	0	71,281	(29,326)	-69.90%	57,605	77,992				77,992	(20,387)	-35.39%					
MARKETING SCL	139,891	146,727	0	3,659	0	0	150,387	(10,496)	-7.50%	161,855	186,466		7,102		193,567	(31,712)	-19.59%					
COB Totals	911,053	885,495	2,422	33,587	0	0	921,504	(10,451)	-1.15%	965,174	875,660	6,459	55,772	0	0	937,891	27,283	2.83%				
CRIMINOLOGY & CRIMINAL JUSTICE	177,377	110,211	0	0	0	0	110,211	67,166	37.87%	187,751	146,560				146,560	41,192	21.94%					
EDUCATIONAL RESEARCH AND ADMIN	71,474	7,314	0	2,691	0	0	10,006	61,468	86.00%	45,339	28,237	1,196	4,465		33,898	11,441	25.23%					
INSTRUCTIONAL DESIGN AND TECHNOLOGY	189,266	97,008	0	4,517	0	0	101,525	87,740	46.36%	128,708	44,010	1,251	8,420		53,681	75,026	58.29%					
ADMINISTRATION & LAW	140,998	84,858	0	0	0	0	84,858	56,140	0.00%	217,271	73,163	2,263			75,426	141,844	65.28%					
SOCIAL WORK	242,761	109,070	0	25,989	0	0	135,060	107,701	44.37%	211,281	38,130		17,990		56,119	155,161	73.44%					
TEACHER EDUCATION & ED LEADERSHIP	535,661	362,917	0	0	0	0	362,917	172,744	32.25%	532,841	374,147	1,346			375,493	157,348	29.53%					
CEPS Totals	1,357,537	771,379	0	33,198	0	0	804,577	552,960	40.73%	1,323,190	704,247	6,056	30,875	0	0	741,177	582,012	43.99%				
University Totals	5,735,839	3,523,038	21,756	425,829	0	15,062	3,985,685	1,750,153	30.51%	6,044,475	3,652,004	66,669	484,648	8,524	17,913	4,229,757	1,814,718	30.02%				

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

Revenues	6,044,475
Summer Cost (Instructional)	-4,229,757
Additional Costs (AA Sup.):	-45,034
Summer Marketing	-30,000
Total Cost	<u>-4,304,791</u>
Net Profit	<u>1,739,684</u>
Less Summer Gap	-648,904
Net Difference	<u>1,090,780</u>

	Sum 17	Sum 18	Difference	Profit Increase/Decrease	Sum 18 Profits	25%** Profit	75%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Sum 18 Profits		
COSE	464,432	385,869	(78,563)	0.00%	21.26%	0	84,525	84,525	15.95%
COH	495,665	561,107	65,442	45.72%	30.92%	60,585	122,911	183,497	34.62%
CASSH	247,547	258,446	10,899	7.61%	14.24%	10,090	56,613	66,703	12.58%
COB	(10,451)	27,283	37,734	26.36%	1.50%	34,933	5,976	40,910	7.72%
CEPS	552,960	582,012	29,052	20.30%	32.07%	26,896	127,491	154,387	29.13%
University	1,750,153	1,814,718	64,564	100.00%	100.00%	132,505	397,517	530,022	100.00%

Total Amount to be distributed

1,060,043 *

	Sum 16	Sum 17	Difference	Profit Increase/Decrease	Sum 15 Profits	25%** Profit	75%	Totals	% Distributed
	Profit (Loss)	Profit (Loss)				Increase/Decrease	Sum 17 Profits		
COSE	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%

* 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 2018 distribution, the net margin amounts for Summer 2016, 2017, and 2018 are averaged (\$1,040,457, \$1,048,893 and \$1,090,780) respectively) for a total distribution of \$1,060,043 of which the Colleges receive 50%.