

A PLAN FOR FINANCIAL EFFICIENCY IN PRIVATE
HIGHER EDUCATION: CURRICULA REORGANI-
ZATION IN SELECTED FOUR-YEAR
INSTITUTIONS

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CHAPTER I

INTRODUCTION

Private colleges and universities are apprehensive and they have good reason to be. Most colleges in the red are staying red and many colleges are getting redder, while colleges in the black are generally growing grayer. Taken collectively, they will no longer be able to serve higher education and the nation with strength unless significant aid is soon forthcoming.¹

These were the closing words of William W. Jellema, Executive Associate and Research Director, Association of American Colleges (AAC), at the opening session of their annual meeting January 10, 1971, in Cincinnati, Ohio.

The subject matter of the address by Mr. Jellema focused on the preliminary findings of the AAC research project concerning the financial status of private institutions of higher learning.² The most significant findings of the report indicate that in 1968 the "average" institution finished the fiscal year with a net surplus. The following year, however, this turned into a deficit which one year later more than quintupled (for the fiscal year ending June 30, 1970).³ The

¹William W. Jellema, "The Red and the Black" (unpub. preliminary research report, Association of American Colleges, January 10, 1971), p. 23.

²The study concerned itself with all private four-year accredited institutions of higher learning who are members of the Association of American Colleges. (This represents all but 29 such institutions in the country.) Of the original sample of 733, responses by 554 provided for a 73 percent return. Ibid., p. 1.

³Ibid., p. 5.

extent of these deficits takes significant meaning when the projections for the 1970-71 academic year indicate that all categories of private colleges and universities will have an average deficit of \$115,000.⁴ In fact, the report on current fund surplus or deficits for colleges with enrollments between 500 and 1,000 finds that on a projection of net income or deficit, all colleges below the lower quartile are anticipating a deficit in excess of \$100,000.⁵ This could account for 5 to 15 percent of these institution's total budgets.

Deficits, for many colleges, can be of minor consequence as funds may exist to offset the short-run effects of current economic conditions. The financial situation for some individual colleges, however, is critical as evidenced by the recent announcements of the closing of Notre Dame College of Staten Island, New York;⁶ Siena College, Memphis, Tennessee; Assumption College, Richardton, North Dakota; and the Nazareth Campus of Spaulding College, Bardstown, Kentucky.⁷ In addition, the Association of Jesuit Colleges and Universities has announced that, due to financial difficulties and manpower shortages, the Society of Jesus may find it necessary to abandon some of its 28 colleges in the future.⁸

⁴Ibid., p. 21.

⁵Ibid., p. 22.

⁶Dennis W. Binning and Stanford Erickson, "Autopsy on a Dying College," College and University Business, Vol. 5, No. 2, February, 1971, p. 59.

⁷The Chronical of Higher Education, Vol. V, No. 29, April 26, 1971, p. 5.

⁸Ibid.

The obvious solution is to increase income and/or decrease expenditures. Any other action such as borrowing, spending unappropriated surpluses, etc., may solve a short-run problem; however, a stop-gap approach will have a negative effect upon the institution's future solvency.

The most desirable approach to solve one's financial problems is to increase income. Mr. Jellema found that colleges in his study reported raising tuition as the most frequently utilized method of generating additional income.⁹ Periodic increases are justified to keep cost comparable with other elements of the economy. During the period 1949 to 1966, the average economy-wide cost index rose 2.2% annually while the direct cost per student rose 5.0% annually for all of higher education.¹⁰

Tuition increases which exceed economic growth rates will decrease the pool of potential applicants available to a given college. This point is evidenced by Humphrey Doermann, who provided quantitative data substantiating the fact that as student charges and/or admissions requirements increase, the potential pool of student applicants is decreased.¹¹ This problem is compounded for private higher education as private college tuition and total charges to students are both rising at a faster rate than the public college fees.¹² For those

⁹William W. Jellema, "The Red and the Black" (unpub. preliminary research report, Association of American Colleges, January 10, 1971), p. 9.

¹⁰William G. Bowen, The Economics of the Major Private Universities (Berkeley, 1968), pp. 19-24.

¹¹Humphrey Doermann, Crosscurrents in College Admissions (New York, 1968), pp. 125-143.

¹²J. Harold Goldthorpe, Bureau of Higher Education, U. S. Office

colleges whose applications far exceed their available openings, raising tuition may represent an acceptable solution; however, for those colleges who already have unfilled places, a tuition increase may result in a decrease in enrollment which may offset any anticipated income gain.

Other methods of increasing income cannot be ignored (i.e., gifts, government grants, etc.), but their long range continuance rests on the level of confidence which the donor or funding agency has in the institution's ability to maintain a viable program. In addition, outside support is usually designed to provide for future growth and expansion; it is rarely given to cover current or past deficits.

Decreasing expenditures as a means of obtaining fiscal stability is an unpleasant task; however, it is becoming quite common in higher education today. It was indicated at the Deans' meeting at the 1971 AAC conference that many institutions were experiencing faculty cuts ranging from 10 to 30 percent.¹³ This situation is not unique to private higher education as the National Association of State Universities and Land Grant Colleges indicates that funds are not keeping pace with costs and demands. In fact, some of the member colleges reported that they have hired fewer faculty, delayed salary increases, or dismissed faculty.¹⁴

of Education, quoted in Humphrey Doermann, Crosscurrents in College Admissions (New York, 1968), p. 110.

¹³ Author's notes of reports by several participants and observers, annual meeting of the Association of American Colleges, Cincinnati, Ohio, January 11, 1971.

¹⁴ The Chronical of Higher Education, Vol. III, No. 3, October 12, 1970, p. 1.

One can readily sympathize with these drastic measures after consulting the writings of Earl J. McGrath and Lewis B. Mayhew. McGrath, as the Executive Officer of the Institute of Higher Education, could find no correlation in the size of the student body and the number of courses offered in a study of 14 private, liberal arts colleges; in fact, the ratio of different credit hours offered to enrollments ranged from 1.80 to .71.¹⁵ A major source of these differences existed in departmental areas where courses offered for a major often greatly exceeded graduation requirements. In evaluating the various majors at the different colleges in the study, McGrath found that in looking at the minimum and maximum credit hours offered in specific major areas, over half of the departments studied evinced a difference between the minimum and maximum of at least 40 credits. (Roughly, 13 additional courses.)¹⁶

Mayhew continues McGrath's attack on course proliferation by relating the possible inverse relationship between the financial well-being of faculty and the continued increase in courses offered.¹⁷ Mayhew also reports several research findings which raise serious questions for those who would attempt to justify a rich curriculum offering with such arguments as: extra offerings are needed to prepare students for graduate school or job, class size is related to learning, broad

¹⁵Earl J. McGrath, Memo to a College Faculty Member (New York: 1961), pp. 8-10.

¹⁶Ibid., pp. 10-12.

¹⁷Lewis B. Mayhew, "Curriculum Reform and Faculty Well-Being," Educational Record, Vol. 44, January, 1963, p. 53.

offerings are necessary to attract students, and broad programs are necessary to attract and hold faculty.¹⁸

Several curriculum models have been developed to minimize instructional expenditures while maintaining an established level of academic quality. The major variable is the maintenance of a predetermined student-faculty ratio by manipulating the class size of selected courses. The most notable of these is the Ruml Plan developed by Beardsley Ruml and Donald H. Morrison.¹⁹ The single key to the Ruml Plan is their idea that approximately one-third of all credit hours produced can be handled in classes of around 200, approximately one-third in classes averaging 75 students and one-third in classes of around 10 students.²⁰ Of more recent vintage is a variable plan developed by Howard R. Bowen and Gordon K. Douglas which was initially presented at the January, 1971, national meeting of the Association of American Colleges.²¹ Rather than openly supporting any specific curriculum model, they report the cost per student course enrollment of a variety of differing possibilities using average class size and faculty teaching loads as the two key variables.²² Both plans have a great deal to offer higher education and should be investigated thoroughly by institutions facing financial difficulty as they concern themselves

¹⁸Ibid., pp. 56-58.

¹⁹Beardsley Ruml and Donald H. Morrison, Memo to a College Trustee (New York: 1959).

²⁰Ibid., pp. 33-42.

²¹Howard R. Bowen and Gordon K. Douglas, "Cutting Instructional Costs" (Unpublished research report, January 11, 1971).

²²Ibid.

directly with the topic of course proliferation. Both plans, however, ignore the tremendous differences in the number of students in various departments. This can result in an inequitable distribution of class sizes among the departments in an attempt to achieve an institutionally acceptable student-faculty ratio.

This variance in departmental enrollment raises another important question. Should colleges offer all the majors they currently attempt to maintain? Of the thirty-one majors offered at Columbia College in 1963, six departments accounted for more than two-thirds of the majors.²³ In an analysis of 13 private colleges in Kansas, one finds a similar situation. Using either 1970 or 1971 commencement programs, these colleges found 64.3 percent of their graduates in 24.8 percent of the majors offered. Looking at this from another point of view, approximately one-third of their graduates were in three-fourths of the majors offered.²⁴ The need for certain academic majors is an individual matter for each institution to evaluate based upon such considerations as the number of graduates, restricted endowments, community support and needs, reputation, etc. By eliminating those majors which are not supporting themselves either through enrollments or other dollar incomes which they generate, one might discover that major savings could be accomplished without affecting a very high percentage of the student

²³Daniel Bell, The Reforming of General Education (New York: 1968), p. 256.

²⁴Survey of 1970 or 1971 commencement programs of thirteen private Kansas colleges; Baker University, Bethany College, Bethel College, College of Emporia, Friends University, McPherson College, Mount Saint Scholastica College, Sacred Heart College, Southwestern College, Saint Benedicts College, Saint Marys College, Saint Marys of the Plains College, and Tabor College. See Appendix A.

population. The resultant saving could be used to establish fiscal stability and/or maintain or improve the quality of those programs which remain.

The idea of specializing in the private college does appear to have potential for decreasing expenditures; however, its implementation would be somewhat hampered as it is difficult to determine, in many cases, whether courses are offered as a part of a major program or are service courses for the entire institution and its general education program. In some cases, majors in small colleges were outgrowths of such service courses and the majors were initiated with little or no increase in staffing requirements. Once a major is established, however, its future growth and relationship to the rest of the institution may take a direction which was not anticipated initially. This is amusingly illustrated by J. Harris Purke in his hypothetical development of the department of Alligator Farm Management.²⁵ Dr. Purke, a former provost at the University of North Carolina, developed alligator farm management from a single course in the curriculum to an academic discipline with its own professional accrediting body. This exaggerated example was designed to advise institutions to continually guard against unnecessary curricula growth, growth which often goes unnoticed.

A possible means of obtaining the organization necessary to separate major work effectively from departmental work offered for purposes of general education is to separate them administratively and require that they exist on their own merits. To accomplish this, it is

²⁵J. Harris Purke, "Academic Planning in Alligator Farm Management," An address at the Third State of the University Conference of the University of North Carolina, March 10, 1955.

herein proposed that in some cases, private, liberal arts colleges may find it advantageous to bisect their four year program into two separate two year colleges.

The Two Plus Two Plan

A four year college can be bisected into two separate two year colleges. A lower division college to provide general education appropriate to the institution's objectives and similar to the academic transfer curriculum of a normal junior college, in light of the student's transfer possibilities. Secondly, a senior college program offering those academic majors and necessary support courses which can be justified upon some financial ground(s). Those financial grounds include: tuition income exceeding expense; endowment income directly to the major; annual income to the major from an individual, group, or sponsoring agency; and finally, a major which lends sufficient prestige to the institution to play an important role in attracting income resources to the entire institution.

The Problem

The purpose of this study is to determine the potential financial implications of the two plus two plan when applied to a selected sample of private, liberal arts colleges, and the possible combinations of students, faculty, instructional costs, and tuition charges necessary for the institutions studied to operate with balanced budgets.

Objectives for the Study

The objectives for this study of the financial implications of the two plus two plan as previously defined are fourfold:

1. To develop a method of analysis to determine the financial effect of the two plus two plan.
2. To collect the data necessary to evaluate the two plus two plan utilizing the case study method of research.
3. To analyze the findings to determine the financial implications of the two plus two plan.
4. To evaluate the method in which the data were obtained and analyzed.

Significance of the Study

The financial problems facing private, higher education are, in part, the result of the distribution of financial resources to academic areas which provide limited financial returns. The study of more efficient arrangements of the academic programs, therefore, may provide possible solutions to this problem. The two plus two plan is offered herein as a means of obtaining greater efficiency in private, higher education.

Definition of Terms

For purposes of this study the following definitions will apply:

Annual Average Full Time Equivalent Enrollment: Total credit hours produced by an institution during the two full semesters of the academic year divided by 25% of the institution's total graduation requirement.

Course Related Expense: Faculty cost plus any other charges directly assigned in the institutional budget to an individual course.

Course Related Income: Tuition income plus any other income directly accounted for in the institution's budget or other records as being generated by the individual course.

Department: The basic organizational unit in an academic institution of higher learning responsible for the academic functions in a field of study.²⁶

General Departmental Expense: All expense budgeted specifically to an individual department other than that which is directly assignable to a specific course. Includes the percent of instructor time and/or additional salary resulting from departmental administration. Does not include general or institutional academic administration or overhead expense.

General Departmental Income: All income generated by an individual department exclusive of tuition and other income directly assignable to an individual course. To include such items as gifts, grants, and endowment income.

Junior College: A separate institution or a component of a larger college offering work designated for freshman-sophomore students and culminating in an associates degree or the equivalent.

Liberal Arts College: A four-year, private, undergraduate institution, or the four-year, undergraduate component of a larger, private university.

²⁶U. S. Office of Education, Definitions of Student Personnel Terms in Higher Education (Washington: 1968), p. 20.

Lower Division Courses: Courses open to all students, freshmen and above.

Senior College: A separate bachelors degree granting institution or a component of a larger college admitting students only upon the completion of an associates degree or the equivalent.

Total Departmental Expense: Course related expense plus general departmental expense.

Total Departmental Income: Course related income plus general departmental income.

Upper Division Courses: Courses normally available only to junior-senior level students.

Summary

Chapter I has presented the current financial situation of private education and the reaction of some private colleges and the responses of some writers of higher education in search of possible solutions to the financial deficits presently being faced by many institutions. To assist the liberal arts college in its efforts to obtain and/or maintain financial solvency, the two plus two plan was introduced.

The two plus two plan, in general terms, calls for the bisection of the four-year college into two component parts, one to provide general education appropriate to the institution's objectives, and secondly, a senior college program offering only those academic majors and necessary support courses which can be justified upon some financial ground(s). The problem for the study was also presented along with the accompanying objectives, significance and definitions.

Chapter II will present a review of the literature which provides precedence for bisecting the undergraduate curriculum, as well as current educational practices which lend support for the two plus two plan.

CHAPTER II

REVIEW OF THE LITERATURE

Introduction

The existence of a two plus two plan as identified in Chapter I has had only limited precedence in the history of American higher education. The few examples of this plan which can be found were usually designed to meet some objective other than institutional finance. Chapter II, therefore, is designed to provide historical precedence for the concept of bisecting the undergraduate curriculum and to provide evidence of the concept's existence in current educational practice.

The Literature and Related Materials

The concept of dividing a single four-year undergraduate college into two separate two-year colleges has appeared in only a few isolated instances in the literature of American higher education. The first such case developed at the University of Georgia, within the undergraduate college then called Franklin College, during the 1860's.¹ Franklin College was divided into the College Proper for juniors and

¹Robert A. Altman, The Upper Division College (San Francisco: 1970), p. 8.

seniors, and the College Institute for freshmen and sophomores, and it was housed at another location other than the main campus.²

The primary reason for this bisection is unclear. Brooks treats it as an attempt to enlarge the University of Georgia, but due to the Civil War and the economic factors of the times, this value is difficult to measure.³ Coulter saw it as an attempt by the prudential committee to segregate the younger boys from the older students so that they could be watched day and night.⁴ The experiment was short-lived and the College Institute was dissolved with the students moving back into the large college in 1871 apparently as a result of financial circumstances.⁵

The most noteworthy example of bisection occurred with the reopening of the University of Chicago in 1892 under the leadership of William Rainey Harper.⁶ Harper followed the philosophy of Henry P. Tappan of the University of Michigan and William W. Folwell of the University of Minnesota who felt that the first two years of the normal American college was the appropriate task of the secondary schools. Though Tappan and Folwell never succeeded in reconstructing their own

²University of Georgia, Trustee Minutes, November 3, 1859, in Robert P. Brooks, The University of Georgia Under Sixteen Administrations 1785-1955 (Athens: 1956), pp. 41-42.

³Robert P. Brooks, The University of Georgia Under Sixteen Administrations 1785-1955 (Athens: 1956), pp. 38-44.

⁴E. M. Coulter, College Life in the Old South (New York: 1928), p. 260.

⁵Robert P. Brooks, The University of Georgia Under Sixteen Administrations 1785-1955 (Athens: 1956), p. 50.

⁶W. C. Eells, "Abolition of the Lower Division: Early History," The Junior College Journal, Vol. 6, 1936, p. 193.

institutions, Harper separated the first two years of the college program from the rest of the University; however, it was retained as a part of the total university program, initially under the title of the Preparatory Academy.⁷

The bisection of the University of Chicago had another value other than merely separating preparatory work (general education) from that which was considered to be the work of the university (specialization). The Preparatory Academy took students with differing backgrounds and prepared them for admission to the junior-senior level.⁸ The University of Chicago's program succeeded in initiating several terms which are now fundamental to higher education, as they were the first to use the terms junior and senior college.⁹ The University of Chicago was also the first institution to award the associates degree in the United States, in 1900.¹⁰

Harper attempted to expand the role of the university by capitalizing on their division of the four-year program. He sought to affiliate other educational institutions, both high schools and colleges, to the university by having them offer the equivalent of junior college work and then send the students to the university for their specialized

⁷Richard J. Storr, Harper's University, The Beginnings (Chicago: 1966), pp. 60-61.

⁸Ibid., pp. 311-318.

⁹W. C. Eells, The Junior College (Boston: 1931), p. 47, cited in Robert A. Altman, The Upper Division College (San Francisco: 1970), p. 23.

¹⁰W. C. Eells, "Bachelors Degree - From the Junior College Standpoint," Educational Record, Vol. 23, July, 1942, p. 579.

training.¹¹ This program was not well received and quickly faded from the picture.¹²

The separation of the junior college and the senior college remained for fifty years at the University of Chicago until the then president, Robert M. Hutchins, began awarding the bachelors degree upon completion of the sophomore year as a sign that liberal education was completed.¹³ The controversy which erupted as a result of this practice ended with the University of Chicago returning to a four-year bachelors degree, but in the process, the junior college program was assimilated into the university, thus losing its singular identity.

In an attempt to increase income, the College of the Pacific in Stockton, California, (University of the Pacific) added the College of Pacific Junior College in 1934. This afforded the institution the opportunity of increasing enrollment without lowering the admissions standards of the four-year college.¹⁴ The following year, the college rented some of its facilities to the Stockton School Board for the operation of a public junior college, which resulted in three, separately administered programs for lower division students on a single campus.¹⁵ The College of the Pacific quickly dropped its lower

¹¹Edward Capps, University of Chicago - President's Report, 1897-98, p. 77, in Richard J. Storr, Harper's University, The Beginnings (Chicago: 1966), p. 217.

¹²Richard J. Storr, Harper's University, The Beginnings (Chicago: 1966), p. 221.

¹³Robert M. Hutchins, "The University of Chicago and the Bachelors Degree," Educational Record, Vol. 23, July, 1942, p. 570.

¹⁴Robert A. Altman, The Upper Division College (San Francisco: 1970), pp. 38-39.

¹⁵Ibid., p. 42.

division offerings, primarily because of the financial benefit to the college from the rental agreement. For sixteen years, 1936-1951, the public junior college and the private senior college coexisted on a single campus, each benefiting the other.¹⁶ The College of the Pacific reinstated its lower division in 1951, not because of internal difficulties, but rather as a result of pressures from outside agencies; including athletic conferences, professional accrediting agencies, and draft boards.¹⁷

Though the College of the Pacific's experience is not a case of the two programs existing within a single institution, it does provide a precedent for the existence of such a plan. The problems which forced the two schools to dissolve their relationship could perhaps have been solved if the two had been parts of a single institution.

The idea of bisection had undoubtedly been considered by many other institutions as it was one of the proposals evaluated by the faculties of St. Benedicts College and Mount St. Scholastica College of Atchison, Kansas, as they considered the various alternatives resulting from their proposed merger. The proposal was to provide a junior college on one campus and a senior college on the other; however, it failed to receive a strong endorsement from the faculty-student team studying the plan.¹⁸

The most notable single reference into the concept of bisection is found in the Robert A. Altman book, The Upper Division College,

¹⁶Ibid., pp. 44-45.

¹⁷Ibid., p. 74.

¹⁸St. Benedicts College and Mount St. Scholastica College, Final Report of the Summer Planning Committee (Unpublished report, July 29, 1970), p. 7.

which has already been cited on several occasions. Dr. Altman, Director, Special Higher Education Programs, Western Interstate Commission for Higher Education, Boulder, Colorado, traces the historical development of the senior college. As a natural background for his study, Dr. Altman cites bisection as the first step toward the development of the senior college. Though much of the material he presents is not directly related to the topic at hand, the book is the major secondary source on the topic of bisection.

The main thrust of Dr. Altman's work is in the area of separate senior colleges. For example, he discusses the Florida higher education system whereby senior colleges are being developed on a regional basis to handle the influx of students from the junior colleges.¹⁹ A similar plan has recently been placed in limited operation in Texas; however, the approach is somewhat different. The first such program is in Laredo, where Texas A & I University has established a branch senior college on the Laredo Junior College campus. The Texas A & I University program is entirely independent of the Junior College although it leases all its space from the junior college district. The sharing of common facilities, of course, requires a high degree of cooperation between the two schools.²⁰

Dr. Billy F. Cowart, Director of the Laredo Branch of Texas A & I University, explains the senior college as a means of decentralizing higher education and the bringing of the bachelor's degree programs to

¹⁹Robert A. Altman, The Upper Division College (San Francisco: 1970), pp. 106-119).

²⁰Billy F. Cowart, Interview at Laredo, Texas, August 12, 1971.

students who might otherwise not have the opportunity. In the case of Laredo, the nearest four-year institution is 117 miles away, the main campus of Texas A & I at Kingsville. The local senior college will award complete degree programs in areas where sufficient demand exists, and in other cases, students will need to go to the main campus to complete their major work. Though the Laredo Branch is the only such program currently in operation (classes started in the Fall of 1970), similar operations are being planned at other sites in the state with several major institutions to be ultimately involved.²¹

To illustrate a possible academic advantage of the bisected four-year college, one can look to the number of upper division courses or semester hours required of a bachelors degree candidate. At Laredo Branch of Texas A & I University, only upper division work is offered and state law limits the transfer of junior college work to a maximum of 66 semester hours. A normal student graduating with a minimum of 124 semester hours and a maximum of 66 hours from the junior college will have 58 semester hours of upper division work. In exceptional cases, students can be permitted to take an additional 6 hours at the junior college where specific need exists; however, this would mean that the lowest possible number of upper division hours permitted for the bachelors degree would be 52 semester hours.²² A non-random check through 14 college and university catalogs indicates that the upper division requirements of the Laredo A & I Branch exceed those of the colleges sampled, and one could reasonably assume that this would be true in many additional cases. Several of the colleges had no stated

²¹Ibid.

²²Ibid.

minimum and those institutions which listed a minimum number of upper division courses required between 36 to 50 semester hours of such course work with 40 semester hours as the mode.²³

Dr. Cowart pointed out another academic advantage of the senior college: its ability to be innovative. By their nature, the Texas senior colleges (branch campuses) are to remain reasonably small which could make innovation somewhat easier. But even more important, they can construct programs to meet the specific needs of the senior college student, independent of lower level work. These programs are to be accomplished within an acceptable student-faculty ratio because the senior colleges will only offer those majors which have sufficient student demand.²⁴

Though there are limited cases of bisection having been practiced in a stated form, many of its principles exist in some fashion in a number of our institutions of higher learning today. A good example of this is the University of Minnesota where a majority of lower division students are enrolled in the College of Liberal Arts which is a separate administrative unit awarding an associates degree upon the successful completion of the prescribed program of study.²⁵

A review of college and university catalogs points out numerous attempts to bisect the student's academic program. At Michigan State

²³College catalogs evaluated - Amherst, Beloit, Bethany Nazarene, Kansas State University, Michigan State University, Oklahoma State University, Phillips University, Sacred Heart College (Kansas), Stephens College, University of Kansas, University of Kentucky, University of Minnesota, University of Oklahoma, and Vanderbilt.

²⁴Billy F. Cowart, Interview at Laredo, Texas, August 12, 1971.

²⁵University of Minnesota Bulletin 1968-70, p. 17.

University (MSU), the regular student spends his freshman and sophomore years in the University College after which he must be admitted to a degree college, or he is forced to discontinue at MSU. While in the University College, the student will have completed his general education requirements.²⁶ In fact, the catalogs of almost all colleges point to some type of bisection being practiced. Some examples of bisection are: lower division colleges for freshman-sophomore students, branch campuses, technical institutes, and restricting the courses that the students are allowed to take; such as, not allowing lower division students to take upper division courses.

Examples of the two plus two plan can often be found in junior colleges during the transitional period of becoming a four-year college. Stephens College of Columbia, Missouri, gave this impression in its 1968, General Catalog; however, the program now appears to approximate that of other four year colleges with the exception of its unique programs and the fact that its students can receive an associates degree upon the completion of two years of work.²⁷ This development is similar to the findings of Eells and Mortorana in their study of curricular changes in two-year colleges that become four-year colleges. They found that in the majority of cases, these schools decrease the number of terminal course offerings and gradually take on the characteristics of a normal four-year institution.²⁸

²⁶Michigan State University-University Catalog, 1970, pp. 4-12.

²⁷Stephens College Bulletin - 1970, p. 57.

²⁸W. C. Eells, and S. V. Mortorana, "Curricular Changes in 2-Year Colleges that Become 4-Year Colleges," Higher Education, Vol. 13, April, 1957, p. 152.

As previously indicated, some colleges and universities separate their lower division students and award the associates degree after two years of work. This was common in the early 1940's when the University of California, the University of Nebraska, and the teachers' colleges in Connecticut awarded associates degrees to all students upon the completion of the sophomore year.²⁹ A review of the current catalogs for these institutions indicates that this practice is no longer followed.

Looking into the future, one can expect the practice of awarding associates degrees in four-year colleges to become more widespread as the Carnegie Commission on Higher Education has strongly recommended that all colleges offer the associates degree to students upon the successful completion of two years of study.³⁰ This is consistent with the Commission's stated objective of providing students with more opportunities for stopping and reassessing themselves.³¹ This would not create any conflict with current institutional practices, for it has been noted that some form of bisection already exists on many campuses today.

The literature frequently points to the tremendous cost differential between the various levels of higher education as a credit hour for lower division students usually costs approximately half as much as one for an upper division student.³² This is reflected in

²⁹W. C. Eells, "Bachelors Degree - From the Junior College Standpoint," Educational Record, Vol. 23, July, 1942, pp. 580-581.

³⁰The Carnegie Commission on Higher Education, Less Time, More Options, (New York: 1971), pp. 21-22.

³¹Ibid., p. 1.

³²M. M. Chambers, Higher Education: Who Pays? Who Gains?, Financing Education Beyond High School (Danville, Ill.: 1968), p. 66.

practice at the state institutions in Oklahoma where a State Regents research report found that in all cases, the instruction costs were higher at each institution for upper division courses.³³ This fact is not limited to modern higher education as indicated in the appeal by the University of Chicago in its attempt to acquire affiliates:

. . . To emphasize more distinctly the essential differences in cost and in quality between the two portions of usual college curriculum; for the latter (universities)³⁴ to aid and encourage the former (colleges) in that part of the collegiate work which they are prepared to do well (first two years), and for the former (colleges) to recognize the superiority of the latter (universities) in the more strictly university work (upper division).³⁵

As noted in the introduction, the efficient application of the two plus two plan requires that the general education portion of the curriculum be concentrated in the first two years of the student's educational experience. This particular curricular pattern is being used herein because of its financial benefits and to facilitate student transfer. Numerous arguments can be found supporting alternate curriculum patterns, often relating them to differing student needs; however, Earl J. McGrath points to lower division, general education as something of a necessity in transfer related programs.³⁶ As liberal

³³Oklahoma State Regents for Higher Education, Faculty Teaching Loads and Student-Credit Hour Costs - Oklahoma State System of Higher Education 1966-67 Academic Year (Oklahoma City: 1968), pp. 67 and 107.

³⁴Definitions provided by this author.

³⁵Edward Capps, University of Chicago - President's Report 1897-98, p. 77, in Richard J. Storr, Harper's University, The Beginnings (Chicago: 1966), p. 217.

³⁶Earl J. McGrath, Liberal Education in the Professions (New York: 1959), p. 51.

arts colleges are designed to serve a restricted clientele, the necessity of offering a variety of curricular options to meet individual student needs and desires should only be considered in light of institutional objectives and resources. In addition, colleges should not feel compelled to adopt a single curricular pattern based on educational merit, as evidence of a single, superior collegiate curriculum model is not currently apparent in the literature.

Summary

The literature points to several instances where bisection of the undergraduate curriculum existed. Franklin College of the University of Georgia in the 1860's, the University of Chicago under William Rainey Harper, and the College of the Pacific in Stockton, California, both as a single institution and in cooperation with a public junior college have all practiced clearly definable bisection at some point in history. Though none of these programs are currently in existence, a new form of bisection is emerging as evidenced by the cooperative arrangement between Laredo Junior College and Texas A & I University, Laredo Branch. These two institutions, a junior college and a senior college, coexist sharing a single campus. Chapter II also points out several current educational practices which lend support and precedence to the principles of bisection.

To give support to the plan for undergraduate bisection and to provide rationale for those who may question the curricular pattern resulting from bisection, two additional concepts were presented. First, the normal difference in instructional cost between lower division courses and upper division courses was documented, and secondly, lower

division general education was justified for those institutions who desire such a curricular arrangement.

The methodology which was used throughout the study is detailed in Chapter III along with information concerning the sample, the basic assumptions, and the limitations of the study.

CHAPTER III

METHODOLOGY

The Sample

The three colleges analyzed (Phillips University, Sacred Heart College, and St. Edward's University) were selected for two different reasons. First, the author has personal contacts on each of the three campuses; therefore, permission was obtained to have access to the necessary institutional records. Secondly, each institution has a unique background and an entirely different set of circumstances which were expected to provide for a variety of results. Phillips University was chosen as it is a well-established institution with a sound financial base; Sacred Heart College was selected as it has only recently obtained recognition as a liberal arts college; and finally, Saint Edward's University was included because of its unique curriculum. Additional information concerning these colleges can be found in the following paragraphs. It is hoped that these three institutions are representative of the majority of private, liberal arts colleges.

Phillips University is located in Enid, Oklahoma, with a total enrollment of nearly 1,400 students with approximately 1,200 of these at the undergraduate level. Founded in 1906, as a coeducational institution (initial regional accreditation in 1919), Phillips University

receives substantial and continual financial support from the Christian Church (Disciples of Christ).¹

Sacred Heart College, Wichita, Kansas, is a relative new comer to the fraternity of liberal arts colleges. It was founded in 1933 as a women's junior college conducted by the Sisters Adorers of the Blood of Christ, it became a four year college in 1952, became coeducational in 1965, and received its four-year regional accreditation in 1967.² The college has a total enrollment of approximately 600 students, the greatest number of which commute daily from the local community.

St. Edward's University is also a Catholic College founded in 1885 by the Brothers of Holy Cross as a college for men. The most notable growth of the college began with the decade of the '50's during which period the college obtained regional accreditation in 1958. The college became fully coeducational in 1970; however, it had operated as a coordinate institution with its own creation, Maryhill College, for several years prior to that. The curriculum at St. Edward's is somewhat unique in that there are no specific course requirements. Students must complete a field of concentration, choose four inter-disciplinary studies courses, with the remaining courses being chosen by the student with the aid of his advisor.³ St. Edward's, located in Austin, Texas, has an undergraduate enrollment of approximately 1,000, predominantly resident, students.

¹Phillips University - Undergraduate Catalog, 1972-73, pp. 6 and 192.

²Sacred Heart College - Bulletin 1970-71, pp. 6-7.

³St. Edward's University, 1971-72 General Bulletin, p. 9-18.

Collection and Analysis of Data

The two plus two plan was applied in case study form to Phillips University, Enid, Oklahoma; Sacred Heart College, Wichita, Kansas; and St. Edward's University, Austin, Texas, in two ways. First, it was applied to the colleges based upon their actual 1970-71 program results. Secondly, the two plus two plan was applied to each institution in four hypothetical forms based upon official institutional 1970-71 budget and program information.

The first application meant subtracting from the institution's budget the cost of upper division courses in those majors which proved to be incapable of supporting themselves at existing tuition rates and failed to justify themselves on other income factors. Tuition income generated by these courses was decreased accordingly.⁴ A summary statement of the institution's net income is given as well as an analysis of the student-faculty ratio and per credit hour tuition income needed from the remaining programs.

In the second application, using 1970-71 budget and program information, the plan in hypothetical form was applied to each institution to illustrate possible mixes of tuition income, programs offered and the number of students necessary. As this provided an infinite number of possibilities, four possible mixes were developed for each institution. First, an example was developed using the existing student-faculty ratio with the maximum enrollment figure as determined by the

⁴ Any attempt to project tuition loss would be purely subjective, but it is reasonable to assume that any loss would be minimal. For rationale, see Assumption, No. 1, and the accompanying footnotes (Chapter III, Footnotes 13 and 14).

administration's evaluation of physical plant capacity; secondly, an evaluation based on maximum enrollment figures and the maximum student-faculty ratios defined in the data analysis section of this chapter; thirdly, an analysis using an intermediate enrollment figure midway between the actual and maximum enrollment figures and utilizing the existing student-faculty ratio; and finally, an evaluation based on the intermediate enrollment figure and the maximum student-faculty ratio.

For purposes of this evaluation, data collection and analysis were made within the following guidelines:

Data Collection

Method of Data Collection

The on-site case study method of data collection was employed. Average time spent on each campus was two weeks.

The case study analysis required total availability of all the institutions' detailed enrollment and financial records. In addition, ready access to academic administrators was needed to determine the allocation of individual work assignments.

A minimum of two interviews each were conducted with the president, business manager, and development officer to determine the relative prestige value of the various academic programs. Numerous informal conversations were held with academic administrators and business office personnel to provide for accurate and detailed assignment of incomes and expenses.

Course Related Expense

Instructor Costs. Instructor costs were equalized within each institution by using the average full time faculty salary (including benefits and FICA) of the institution.⁵ For full-time faculty, instructor costs were charged to each course as a percentage of the individual instructor's annual teaching load. For part-time faculty, instructor costs were charged to each course as a percentage of the average full-time salary based on the institution's stated full-time teaching load. Independent study courses, etc., which were offered in addition to regular faculty teaching loads were not considered as an expense to the department unless budgeted otherwise. These courses are listed as "special" under the heading of instructor time.

Special handling was required in two instances, music and in selected cases where the faculty load for a course differed from the student credit hour value of the course.

In the departments of music, private lessons were assigned a faculty cost equal to the amount paid to outside instructors, with the percent of instructor time resulting from the portion of the average faculty salary assigned to that activity. Based on the institution's definition, per credit hour instructor load values assigned to other specialized music activities (i.e., chorus, orchestra, etc.), along with regular class assignments were distributed for a total of 100 percent of faculty time for the individual faculty member involved.

⁵ Benefits are used herein as the institution's direct contribution to such non-salary items as employee retirement programs, insurance, etc. FICA represents the Federal Insurance Contribution Act, or its more common name, Social Security.

As in the case mentioned for music, in several instances, the assigned per credit hour faculty load for a course differed from the student credit hour value for the course. The institution's definition of the course load value of the particular course was accepted in these cases and charged accordingly.

Other Course Related Expense. The non-personnel expenditures directly assigned in the institution's budget to an individual course are included.

Course Related Income

Tuition Income. For institutions with a per-credit hour tuition rate, tuition income was distributed accordingly. For institutions with semester tuition charges, the average tuition income per credit hour was distributed.

Other Course Related Income. Any other income directly accounted for in the institution's budget or other records as being generated by the individual course is included.

General Departmental Expense

All instructional costs reflected in the institution's budgets, beyond the cost of the course instructor, were distributed equally to each credit hour taught within the department unless specifically charged to a given course(s) in the institution's budget. Costs, both personnel and other, for departmental administration were included in this category.

General Departmental Income

As reflected in the institution's budget, all income generated by an individual academic department exclusive of tuition and other income directly assignable to an individual course was distributed equally to each credit hour taught within the department.

Prestige Income

The dollar value of prestige was determined by the author after a non-structured, indepth interview with the President, Development Director, and Business Manager. Each officer was asked to identify and evaluate the income generated by those majors which produce income and/or students for the total institution in addition to those produced for their individual programs. To provide a sense of direction for the interview, each interviewee was requested prior to the actual interview, to rank the majors in terms of the esteem or high regard with which they are held by current and potential donors. See Appendix E.

Total Departmental Expense

Total Departmental expense is the sum of course related expense and general departmental expense appropriately assigned to either lower or upper division.

Total Departmental Income

Total departmental income is the sum of course related income and general departmental income appropriately assigned to either lower or upper division.

Non-Instructional Expense

The institution's non-instructional expense was the remainder of the institution's expenses after the actual course related and departmental expenses included in this study were subtracted. Expenses for auxiliary enterprises are included in this category as they were included in the operating budgets of all the colleges in the study.

Non-Instructional Income

The institution's non-instructional income was the remainder of the institution's income after the actual course related and departmental incomes and the prestige income included in this study were subtracted. Income for auxiliary enterprises is included in this category as it was included in the operating budgets of all the colleges in the study.

Enrollment Figures

All student figures are full-time equivalents (FTE) based upon the individual institution's graduation requirements. The figure is achieved by dividing the number of credit hours produced by 25 percent of the total graduation requirement.

Maximum Enrollment Figures

Maximum enrollment figures were determined by existing physical plant capacity as defined by the academic administration of each institution. Because of differing programs and student circumstances, no specific formula was applied to the three colleges, however, the source for their estimates is given on the General Institutional Data Sheets.

Data Analysis

Departmental Programs

Majors were evaluated as they existed without any attempt to modify the curriculum for financial reasons.

Lower Division

All lower division courses were retained. This was done to provide general education courses and breadth in the junior college offerings. The assumption was that enrichment courses are a necessary part of the junior college experience. A non-random catalog evaluation of surrounding institutions was made to determine if additional lower division courses were needed to provide for an adequate transfer curriculum.

Upper Division

General Education. All upper division courses specifically designed to meet general education requirements were retained.

Retention of Programs. A major was retained if upper division, total departmental income (including restricted gift income and restricted endowment income) and the dollar value of prestige, as a proportion of general gift income, which the major provides the entire institution, exceeded the total departmental, upper division expense. Majors which failed to meet the above criteria were discontinued from the study. Exceptions were made when a major failed to meet the above criteria, but it served as support to other majors which were continued and the combined programs met the desired income standards.

Distribution of Non-Instructional Expenses and Incomes

All non-instructional expenses and incomes were distributed equally to each student at both the junior college and senior college levels. Income and expense from summer schools, graduate programs and non-credit courses were included in this category. These amounts, as determined in the initial analysis, will be constants for the various projected sizes of the institutions analyzed.

Projecting Non-Faculty Instructional Expenses and Non-Tuition Instructional Income

The amounts of the non-faculty instructional expenses and the non-tuition instructional incomes will be determined on a per FTE student basis in the initial analysis and will be projected on the determined per student basis for the several enrollment possibilities for the individual institution.

Projecting the Distribution of Enrollment Between Lower and Upper Division

For purposes of the hypothetical evaluations of the two plus two plan, the distribution of enrollment between lower and upper division will be based on the percentage distribution of students at these levels as determined by the application of the two plus two plan to actual 1970-71 program results.

Student Tuition Charges

Methodology. The junior college and the senior college are designed as separate academic units; consequently, they are designed

herein to charge students separate tuition rates based upon their real cost, less income factors. The tuition rate for the particular level was the amount necessary to cover the total per-student expenditure at that level, both instructional and non-instructional, less per-student outside income.

Rationale. The above method of developing student tuition charges is in contrast to the common practice of equal tuition for all or guaranteed tuition rates where freshmen often pay more than seniors; however, the rationale for the methodology adopted herein lies, in part, in the reason for the institution's existence. The difference in privately supported education is in the something extra (i.e., values, truths, denominational training, etc.), which students are expected to receive. As mentioned earlier, Doermann found an inverse relationship between tuition levels and potential applicants; therefore, if tuition is lower for the first two years, more students could find it possible to attend and obtain that "something extra" the college has to offer, at least for two years. Another reason for adopting this practice is to have students pay in relationship to cost. This principle, in a slightly different form, can be found at Creighton University where differing tuition rates are charged to students based upon the area of study in which they are enrolled.⁶

⁶Creighton University Bulletin, General Information Issue, Vol. 57, No. 1, December, 1970, p. 15.

Maximum Student Faculty Ratios

Junior College. A student-faculty ratio of 25-1 will be the maximum utilized in this study. This would require an average class size of 31.2 assuming an average teaching load of 12 hours per semester and a 15 hour per semester student load.⁷

Senior College. 20-1 will be the maximum student-faculty ratio for the senior college level. This would require an average class size of 25.0 assuming an average teaching load of 12 hours per semester and a 15 hour per semester student load.

Rationale. Though these ratios may appear high initially, it must be remembered that those majors have been eliminated which characteristically have small classes. It is also important to note that there is no apparent relationship between class size and learning. This is reported by numerous authors including Mayhew,⁸ Ruml and Morrison,⁹ and McGrath.¹⁰ Seymour E. Harris in a Ford Foundation study found that the competency of the professor is much more important in affecting student learning than class size or variations in the method of instruction.¹¹

$$\frac{\text{Average Teaching Load}}{\text{Average Student Load}} = \frac{\text{Student-Faculty Ratio}}{\text{Average Class Size}}$$

⁸Lewis B. Mayhew, "Curricular Reform and Faculty Well-Being," Educational Record, Vol. 44, January, 1963, p. 57.

⁹Beardsley Ruml and Donald H. Morrison, Memo to a College Trustee (New York: 1959), p. 10.

¹⁰Earl J. McGrath, "The College Curriculum: An Academic Wasteland?", Liberal Education, Vol. 49, May, 1963, p. 243.

¹¹Seymour E. Harris, Higher Education Resources and Finance (New York: 1962), p. 528.

Ruml and McGrath both propose four-year institutional curriculum models using a 20-1 student-faculty ratios with McGrath recognizing that some majors will fall below this level; therefore, others must be higher.¹²

Though there is no direct relationship between class size and learning, these limits are utilized to satisfy the requirement of interpersonal contact between student and faculty which is frequently advertised in many private college catalogs. If the analysis, however, found an institution exceeding these ratios in the composite of programs to be retained, the maximum was revised upward for that institution.

The concern throughout this study was on the financial implications of the two plus two plan; however, when other factors of major importance appeared which would have a major impact upon the adoption of such a plan for the college in question, their existence and possible consequence(s) were mentioned. This was not done to increase the scope of the study, but, to point out additional areas where future research and evaluation may be required.

Basic Assumptions

The nature of the two plus two plan and the methodology contained herein requires the acceptance of the following assumptions:

1. Enrollment variations are primarily subject to tuition rates and other institutional factors, and they are independent of specific

¹²Earl J. McGrath, "The College Curriculum: An Academic Wasteland?", Liberal Education, Vol. 49, May, 1963, p. 243.

academic majors. This is supported by the findings of Agatha Townsend,¹³ and more recently Lewis Mayhew¹⁴ who both report that students normally select colleges for other than program reasons with finances as an extremely important factor.

2. Learning and class size are not directly related.

3. The two plus two plan would not change the basic mission of the liberal arts college.

4. The net income or expense resulting from all activities of the college exclusive of the undergraduate instructional program will remain constant regardless of variations in enrollment.¹⁵

Limitations of the Study

1. Interpretation of the results cannot be made beyond the current study as the participants were not randomly selected.

2. Each of the participating colleges were treated independently because of differences in accounting procedures, record systems, and individual circumstances; therefore, summary conclusions are limited.

¹³Agatha Townsend, College Freshmen Speak Out (New York: 1956), pp. 24-26.

¹⁴Lewis B. Mayhew, Contemporary College Students and the Curriculum (Atlanta: 1969), p. 52.

¹⁵This assumption results from an inability to make an accurate determination of the effect of enrollment variations on these income and expense categories. This could only be accomplished after determining the numerical adequacy of the non-academic personnel, level of dormitory utilization, composite of student body, source of new students (resident or commuter), availability of new faculty from the religious community where appropriate, etc. Such an evaluation would exceed the scope of this study and would still require a high degree of subjectivity.

3. Factors such as faculty acceptance, student, alumni, and donor response, etc., are ignored in this study though they are recognized as major variables which would require evaluation before such a plan could be placed into actual operation effectively.

4. This analysis required a high level of subjective evaluation concerning the relative non-tuition income generated by the various academic departments on the part of the author and the administrative officers providing input for the participating institutions.

Summary

In Chapter III, the methodology which guided the study was presented. As this analysis utilized the case study method of research, the principles which guided the collection and analysis of data were presented. A description of the three colleges used in the study was given along with the reasons for their inclusion. The basic assumptions upon which this research was based and the limitations of the study were also presented.

Chapter IV will present the results of the data collection and the analysis of data according to the methodology outlined in Chapter III.

CHAPTER IV

PRESENTATION AND ANALYSIS OF DATA

Introduction

In this chapter the presentation of the data and their analysis will be reported under the guidelines stated in the previous chapter. Three points, however, must be mentioned before this material is presented.

In nearly all instances there is a rather substantial discrepancy between the actual audit report of the institutions and the revised budgets utilized in this study. These differences result from a combination of three factors. One factor is the lack of cost accounting on the part of the institutions whereby the total salary of an individual was charged to a single account rather than having it divided between accounts when the individual was involved in more than one activity. Another cost which was distributed in a variety of ways was employee benefits. For purposes of this study, employee benefits were distributed along with the employee's salary to the activity or activities which constituted his job assignment rather than leaving them as an administrative (institutional) expense as was the case in two of the colleges studied. Finally, there will be a total dollar difference in the actual statement of revenue and expenses and the revised statement of revenue and expenses as all courses are charged off at a full-time

faculty salary rate rather than utilizing part-time faculty salary rates which comprised a substantial portion of the instructional effort at all three institutions. This practice was utilized to eliminate expense differences between departments resulting from varying academic ranks and tenures and to identify the cost of using a full-time resident faculty.

The concept of prestige income to the individual academic program has been greatly modified since the inquiry was originally planned, because of the nature of the institutional accounting records and the inability of the various administrators to assign dollar value to gift income generated by academic programs.¹ The only direction which could be provided by the interviewees was to assist in the definition of programs vital to the institution's identity and donor interest. These "prestige" programs will, therefore, be retained in the study regardless of financial standing; however, no gift income will be transferred to individual departmental accounts.²

Finally, the net income or expense which results from the maintenance of auxiliary enterprises is an item which must be included in the non-instructional budgets of the colleges as losses must be covered by current operating income, and incomes from auxiliary enterprises are utilized to maintain other programs. The actual and revised budgets

¹ Gifts which were given because of a particular program ultimately ended up in the institution's general fund as these gifts never exceeded the institution's contribution to the particular program. In all cases, institutions seek to encourage institutional rather than categorical giving.

² At the request of a majority of the participants, the rating by the administrators of the various academic programs will not be reported. A sample of the ranking instrument utilized can be found in Table LXXIX, Appendix E.

of the individual college will be based upon the institution's official 1971 audit report.

Phillips University

Institutional Information

Actual Statement of Revenue and Expenses

Presented in Table I are the actual income and expenditures of Phillips University for the 1970-71 academic year. This report was taken directly from the institution's 1971 official audit.

Revised Statement of Revenue and Expenses

In order to draw out income and expense directly applicable to the two-semester undergraduate program and to account for the adjustment in instructional cost resulting from utilizing only full-time instructional salaries, a revised statement of revenue and expenses was developed which lists a net deficit of \$74,534.91, over \$40,000.00 more than the audit deficit. This information, contained in Table II, will provide a foundation for the analysis of Phillips University throughout the study. In contrasting Table I and Table II, it is important to note that a substantial portion (more than one-third) of the instructional expense at Phillips University is for categories not included in this study, with the major expenditure being in the Graduate Seminary which does not return a compensating amount in tuition and fees and, therefore, must be maintained by the remaining programs. The ability of the seminary to attract gift income and church support is an unmeasured income

TABLE I

ACTUAL STATEMENT OF REVENUE AND EXPENSES AUGUST 1, 1970 TO JULY 31, 1971,
PHILLIPS UNIVERSITY

EDUCATIONAL REVENUE		
Tuition and Fees		\$1,356,379.66
OTHER INCOME		
Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Sources	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		2,493,436.15
EXPENSES		
Instructional	1,249,043.38	
Administration and General	491,619.91	
Operations and Maintenance	189,737.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>2,527,173.37</u>
TOTAL NET DEFICIT		\$ (33,737.22)

Source: Bob Romie and Hollis Thomas, Audit Report - Phillips University, Enid, Oklahoma, For Period August 1, 1970 to July 31, 1971 (Enid, 1971), p. 6.

TABLE II

REVISED STATEMENT OF REVENUE AND EXPENSES AUGUST 1, 1970 TO
JULY 31, 1971, PHILLIPS UNIVERSITY³

EDUCATIONAL REVENUE		
Tuition and Class Fees - Undergraduate, Two Semesters		\$1,084,725.21
Tuition and Fees - Other ⁴		271,654.45
OTHER INCOME		
Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		2,493,436.15
EXPENSES		
Instructional - Undergraduate, Two Semesters	821,614.42	
Administration and General (Includes Other Instructional) ⁵	959,846.56	
Operations and Maintenance	189,737.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>2,567,971.06</u>
TOTAL NET DEFICIT		\$ (74,534.91)

factor which cannot be accurately estimated, apparently it is substantial.

General Institutional Data

A wide variety of information fundamental to the analysis of the data in this study is shown in Table III. The average full-time faculty salary, the annual average full-time equivalent enrollment, and the tuition income per credit hour produced were figures utilized in the data collection process. The maximum physical plant capacity figure will represent the upper limit for enrollment in this study and the net non-instructional expense figure is derived from Table II; this figure represents a constant to be utilized in the various applications of the two plus two plan. As indicated in points A and B of Table III, there will be no lower division courses added or upper division courses retained merely to accommodate student transfer or to maintain the institution's general education program.

³Based upon information from Table I; Table LXIV, Appendix B; Table LXV, Appendix B; Table LXVII, Appendix B; and Table LXVIII, Appendix B.

⁴Includes such items as summer school and graduate tuition, admission fees, etc. The definition of this category will be the same throughout the study with the individual amount being a constant for each institution.

⁵Includes all instructional expense which cannot be directly charged to the undergraduate, two semester program. This lumping of accounting categories was done to avoid unnecessary cost accounting of academic programs unrelated to the study. The definition of this category will be the same throughout the remainder of the study.

TABLE III
GENERAL INSTITUTIONAL DATA, PHILLIPS UNIVERSITY

-
- A. Additional lower division courses necessary to provide sufficient course offerings to allow for transfer to area institutions: None⁶
- B. Upper division courses retained for general education purposes: None⁷
- C. Maximum physical plant capacity: 1,750 average full-time equivalent undergraduate enrollment. Estimate based upon subjective figure reported in a fund-raising brochure.⁸ Source or statistics for a more accurate estimate were not available.
- D. Average full-time faculty salary (including fringe benefits and social security): \$11,119.00.⁹
- E. Annual average undergraduate full-time equivalent enrollment: 962.66. Based upon a total of 30,805 undergraduate credit hours produced and a 128 credit hour graduation requirement.¹⁰
- F. Tuition income per student credit hour produced: \$35.00.¹¹
- G. Non-instructional budget (from Table II)¹²
- | | |
|---|-----------------|
| 1. Total non-instructional expense: | \$1,746,356.64. |
| 2. Total non-instructional income: | \$1,408,710.94. |
| 3. Net non-instructional income or (expense): | \$(337,645.70). |
-

Instructional Information

The actual undergraduate program results for the two main semesters of Phillips University's 1970-71 academic year are shown in Tables IV and V. The lower division program is presented in Table IV and the upper division program of the university is shown in Table V. Of immediate interest is the fact that the lower division courses contributed \$262,500.12 to other programs of the college while the total upper division program was operating at an approximate breakeven point. In addition to direct financial information, breakdowns of the credit hours produced and faculty time utilized by the various departments are presented in these tables.

⁶Based upon a review of the current college catalogs of Northwestern State College, Oklahoma City University, Oklahoma State University, University of Oklahoma and the University of Tulsa. Ready transfer could be made from Phillips University to any of the institutions with the exception of Oklahoma City University which has its own unique inter-disciplinary core curriculum which virtually eliminates transfer potential.

⁷This Is Phillips University - 1972-1973 Undergraduate Catalogue, p. 36.

⁸Growth With Quality Phase I, Phillips University, 1964.

⁹Average total compensation (including FICA) for all persons with academic rank and salary who spent 50% or more of their time in undergraduate teaching and/or departmental administration (\$711,619.13/64).

¹⁰This Is Phillips University - 1972-1973 Undergraduate Catalogue, p. 36. Full-time equivalents are based on 25% of total graduation requirement for a base of 32 credit hours for Phillips University.

¹¹Ibid.

¹²Based upon all non-undergraduate (two semester) instructional incomes and expenses as listed in Table II. These figures will remain as constants throughout the study of Phillips University with the author recognizing that variations in size in actual practice would affect categorical incomes and expenses with possible changes in the net figure.

TABLE IV

LOWER DIVISION INSTRUCTIONAL INFORMATION, PHILLIPS UNIVERSITY¹³

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art					
A. Adv. Art	57	10.42	\$ 1,526.00	\$ 1,995.00	\$ 469.00
B. Art	607	169.40	21,284.95	21,297.50	12.55
C. Ceramics	117	34.39	4,926.03	4,095.00	(831.03)
D. Painting	66	14.25	2,135.56	2,310.00	174.44
E. Sculpture	24	12.50	1,573.58	840.00	(733.58)
Biology	1,203	173.13	24,226.09	42,105.00	17,878.91
Business Administration					
A. Acct.	405	88.29	10,605.75	14,385.00	3,779.25
B. Econ.	591	85.06	10,246.61	20,685.00	10,438.39
C. Gen. Bus.	621	88.29	10,605.75	21,735.00	11,129.25
D. Mkt.	294	33.30	4,040.67	10,290.00	6,249.33
E. Off. Adm.	312	95.85	11,559.03	10,920.00	(639.03)
Chemistry	404	51.15	7,372.11	14,227.50	6,855.39
Drama	327	125.65	14,854.00	11,445.00	(3,409.60)
Education	756	70.04	9,577.68	26,460.00	16,882.32
English	1,872	243.00	28,194.75	65,520.00	37,325.25
French	193	52.50	6,209.92	6,755.00	545.08
Geography	204	31.42	4,090.23	7,140.00	3,049.77
Geology	415	62.10	8,022.92	14,525.00	6,502.08
German	261	61.60	7,221.76	9,135.00	1,913.24
HPER	785	243.22	34,494.98	27,475.00	(7,019.98)
History	1,608	130.56	16,161.71	56,280.00	40,118.29
Journalism	186	99.90	12,724.61	6,510.00	(6,214.61)
Mathematics	605	172.08	19,774.37	21,280.00	1,505.63

TABLE IV (CONTINUED)

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Music	627	326.39	\$ 45,157.19	\$ 26,245.27	\$(18,911.92)
Philosophy	885	84.75	10 045.48	30 975.00	20,929.52
Physics	185	32.30	3,981.82	6,475.00	2,493.18
Pol. Sci.	1,107	132.18	16,192.30	38,745.00	22,552.70
Psychology	1,309	143.06	17,651.26	45,815.00	28,163.74
Religion					
A. Greek	109	42.35	5,034.76	3,815.00	(1,219.76)
B. Religion	1,581	286.49	33,943.34	55,335.00	21,391.66
C. Rel. Educ.	132	46.44	5,519.15	4,620.00	(899.15)
Sociology	1,410	128.64	15,798.70	49,350.00	33,551.30
Spanish	252	47.04	5,602.84	8,995.00	3,392.16
Speech	254	65.00	7,582.49	8,890.00	1,307.51
Sp. & Hearing	356	75.63	8,691.16	12,460.00	3,768.84
TOTALS	20,120	3,558.37	\$446,630.15	\$709,130.27	\$262,500.12

TABLE V

UPPER DIVISION INSTRUCTIONAL INFORMATION, PHILLIPS UNIVERSITY¹⁴

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art					
A. Adv. Art	51	14.57	\$ 2,173.36	\$ 1,785.00	\$ (388.36)
B. Art	40	33.38	4,262.63	1,452.50	(2,810.13)
C. Ceramics	30	15.65	2,658.60	1,050.00	(1,608.60)
D. Painting	68	22.25	3,392.48	2,380.00	(1,012.48)
E. Sculpture	6	12.50	1,757.28	210.00	(1,547.28)
Biology	191	79.71	11,198.51	6,685.00	(4,513.51)
Business Administration					
A. Acct.	372	57.53	6,960.17	13,020.00	6,059.83
B. Econ.	129	25.02	3,007.34	4,515.00	1,507.66
C. Finance	189	35.02	4,231.92	6,667.50	2,435.58
D. Gen. Bus.	762	78.25	9,489.38	26,670.00	17,180.62
E. Mgt.	466	58.63	7,082.49	16,310.00	9,227.51
F. Mkt.	490	68.89	8,298.41	17,202.50	8,904.09
G. Off. Adm.	48	23.61	2,850.56	1,680.00	(1,170.56)
Chemistry	78	66.60	9,571.37	2,730.00	(6,841.37)
Drama	137	74.55	8,868.10	4,795.00	(4,073.10)
Education	2,189	518.84	70,815.92	76,615.00	5,799.08
English	755	169.71	19,674.39	26,425.00	6,750.61
French	26	---	----	910.00	910.00
Geography	9	---	----	315.00	315.00
Geology	71	37.95	4,902.90	2,485.00	(2,417.90)
German	24	15.40	1,805.44	840.00	(965.44)
HPER	261	69.07	9,899.43	9,135.00	(764.43)
History	382	94.44	11,696.96	13,370.00	1,673.04
Journalism	13	---	----	455.00	455.00
Mathematics	111	44.64	5,138.27	3,885.00	(1,253.27)
Music	675	317.81	42,257.53	25,087.44	(17,170.09)
Philosophy	196	72.24	8,565.62	6,860.00	(1,705.62)

TABLE V (CONTINUED)

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Physics	66	67.83	\$ 8,361.80	\$ 2,310.00	\$(6,051.80)
Pol. Sci.	172	92.88	11,373.97	6,020.00	(5,353.97)
Psychology	426	94.55	11,659.34	14,910.00	3,250.66
Religion					
A. Arch.	33	11.55	1,373.12	1,155.00	(218.12)
B. Greek	29	11.55	1,373.12	1,015.00	(358.12)
C. Hebrew	8	30.80	3,661.65	280.00	(3,381.65)
D. New Test.	41	48.12	5,705.95	1,435.00	(4,270.95)
E. Old Test.	45	51.66	6,099.55	1,575.00	(4,524.55)
F. Pr. Theol.	32	11.69	1,388.69	1,120.00	(268.69)
G. Religion	287	80.88	9,526.28	10,045.00	518.72
H. Rel. Educ.	185	46.44	5,519.15	6,475.00	955.85
Sociology	1,182	171.48	21,010.63	41,370.00	20,359.37
Spanish	81	23.52	2,801.43	2,835.00	33.57
Speech	101	70.02	8,195.30	3,535.00	(4,660.30)
Sp. & Hearing	228	141.78	16,375.23	7,980.00	(8,395.23)
TOTALS	10,685	2,961.01	\$374,984.27	\$375,594.94	\$ 610.67

The Retention of Upper Division Programs

In applying the guidelines established in the methodology, the following upper division programs were retained for purposes of this analysis. Six of the seven components of the business administration division, education, English, history, psychology, sociology, and Spanish were retained, since income exceeded expenditures for these programs. The divisional programs of art and religion were retained because of the prestige factor; however, only those individual subject areas of the divisional programs were retained which were identified by the academic vice-president as fundamental to the divisional program.¹⁶ Academic areas considered non-essential to these divisional programs were discontinued from the study. Programs which were also continued for purposes of their contribution to the institution's prestige were mathematics, music and philosophy. The religion and philosophy programs were retained because of their importance in assisting the institution in accomplishing its Christian educational mission and as a result of the expectations of the sponsoring religious group. Art and music were

¹³A composite of Table LXIV, Appendix B, and Table LXVII, Appendix B.

¹⁴A composite of Table LXV, Appendix B, and Table LXVIII, Appendix B.

¹⁵The designation "upper division programs retained" or "upper division-retained" refers to those academic majors which comprise the upper division portion of the two plus two plan. The designation "upper division programs discontinued" or "upper division-discontinued" serves to identify those academic majors which failed to meet the criteria for continuance listed in Chapter III, and, therefore, will not be included in the analysis part of this report.

¹⁶Norman E. Jacobs, Ph.D., Interview at Enid, Oklahoma, February 17, 1972.

listed by the administrators as vital to the institution's role as the cultural center of the Enid community. At this point in time, however, there is little indication that outside income is being directly attributed to these programs. Future potential and general institutional image served as the primary reason for retaining these two programs. Finally, mathematics was included as a program which enhances the academic reputation of the college, and it is their belief that this image extends beyond the local campus.

Presented in Table VI is the instructional and financial information for the upper division programs retained while the information for the upper division programs which are being discontinued for purposes of this study is presented in Table VII. The discontinuance of these programs would provide the university with a net savings of \$49,331.71. The information listed in Table VIII provides some explanation for the variety of costs between the various programs and levels. Of major importance is the increase in the upper division student-faculty ratio after the upper division programs discontinued from the study are dropped from the picture. The upper division-discontinued programs operated with a 5.92-1 student-faculty ratio, well below a level capable of equalizing instructional income and expenses. These student-faculty ratios will be utilized in two instances of applying the two plus two plan in hypothetical form.

Shown in Tables IX and X is some additional information necessary for the application of the two plus two plan. Presented in Table IX are the percentages of students in the lower and upper division levels. These percentages will serve as constants for hypothetical examples using varying figures for the institution's total undergraduate

TABLE VI
UPPER DIVISION PROGRAMS RETAINED, PHILLIPS UNIVERSITY

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art					
A. Art	40	33.38	\$ 4,262.63	\$ 1,452.50	\$(2,810.13)
B. Ceramics	30	15.65	2,658.60	1,050.00	(1,608.60)
C. Painting	68	22.25	3,392.48	2,380.00	(1,012.48)
Business Administration					
A. Acct.	372	57.53	6,960.17	13,020.00	6,059.83
B. Econ.	129	25.02	3,007.34	4,515.00	1,507.66
C. Finance	189	35.02	4,231.92	6,667.50	2,433.58
D. Gen. Bus.	762	78.25	9,489.38	26,670.00	17,180.62
E. Mgt.	466	58.63	7,082.49	16,310.00	9,227.51
F. Mkt.	490	68.89	8,298.41	17,202.50	8,904.09
Education	2,189	518.84	70,815.92	76,615.00	5,799.08
English	755	169.71	19,674.39	26,425.00	6,750.61
History	382	94.44	11,696.96	13,370.00	1,673.04
Math	111	44.64	5,138.27	3,885.00	(1,253.27)
Music	675	317.81	42,257.53	25,087.44	(17,170.09)
Philosophy	196	72.24	8,565.62	6,860.00	(1,705.62)
Psychology	426	94.55	11,659.34	14,910.00	3,250.66
Religion					
A. Greek	29	11.55	1,373.12	1,015.00	(358.12)
B. New Test.	41	48.12	5,705.95	1,435.00	(4,270.95)
C. Old Test.	45	51.66	6,099.55	1,575.00	(4,524.55)
D. Religion	287	80.88	9,526.28	10,045.00	518.72
E. Rel. Educ.	185	46.44	5,519.15	6,475.00	955.85
Sociology	1,182	171.48	21,010.63	41,370.00	20,359.37
Spanish	81	23.52	2,801.43	2,835.00	33.57
TOTALS	9,130	2,140.50	\$271,227.56	\$321,169.94	\$49,942.38

TABLE VII

UPPER DIVISION PROGRAMS DISCONTINUED, PHILLIPS UNIVERSITY

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art					
A. Adv. Art	51	14.57	\$ 2,173.36	\$ 1,785.00	\$ (388.36)
B. Sculpture	6	12.50	1,757.28	210.00	(1,547.28)
Biology	191	79.71	11,198.51	6,685.00	(4,513.51)
Business Administration					
A. Off. Adm.	48	23.61	2,850.56	1,680.00	(1,170.56)
Chemistry	78	66.60	9,571.37	2,730.00	(6,841.37)
Drama	137	74.55	8,868.10	4,795.00	(4,073.10)
French	26	---	----	910.00	910.00
Geography	9	---	----	315.00	315.00
Geology	71	37.95	4,902.90	2,485.00	(2,417.90)
German	24	15.40	1,805.44	840.00	(965.44)
HPER	261	69.07	9,899.43	9,135.00	(764.43)
Journalism	13	---	----	455.00	455.00
Physics	66	67.83	8,361.80	2,310.00	(6,051.80)
Pol. Sci.	172	92.88	11,373.97	6,020.00	(5,353.97)
Religion					
A. Arch.	33	11.55	1,373.12	1,155.00	(218.12)
B. Hebrew	8	30.80	3,661.65	280.00	(3,381.65)
C. Pr. Theol.	32	11.69	1,388.69	1,120.00	(268.69)
Speech	101	70.02	8,195.30	3,535.00	(4,660.30)
Sp. & Hearing	228	141.78	16,375.23	7,980.00	(8,395.23)
TOTALS	1,555	820.51	\$103,756.71	\$54,425.00	\$ (49,331.71)

TABLE VIII
STUDENT-FACULTY RATIOS, PHILLIPS UNIVERSITY¹⁷

A Division	B FTE Student Enrollment Cr. Hrs. Produced/32	C FTE Faculty	D Student-Faculty Ratios
1. Lower - All	628.75	35.58	17.67-1
2. Upper - All	333.91	29.61	11.28-1
3. Lower and Upper - All	962.66	65.19	14.77-1
4. Upper - Retained	285.31	21.40	13.33-1
5. Upper - Discontinued	48.59	8.21	5.92-1
6. Lower - All and Upper - Retained	914.06	56.98	16.04-1

TABLE IX

TWO PLUS TWO PLAN: PERCENT OF STUDENTS BY DIVISION, PHILLIPS UNIVERSITY

A Division	B FTE Student Enrollment	C Percent of Total
1. Lower - All	628.75	68.79
2. Upper-- Retained	285.31	31.21
3. Total	914.06	100.00

enrollment. In Table X, the breakdown of instructional expenses and incomes, exclusive of faculty cost and tuition income, is shown. These figures will serve as constants; they will be assigned as expenses and/or incomes on a per student basis.

Two Plus Two Plan

Actual 1970-71 Program Results

Phillips University could have enjoyed a nearly balanced budget (\$603.20 deficit) for the 1970-71 academic year by maintaining only those programs applicable to the two plus two plan and by charging \$33.50 per credit hour for lower division courses and \$41.00 per credit hour to upper division courses. This would have covered the additional costs brought about by the eliminations of part-time faculty and still covered all but a fraction of the actual deficit. The method of obtaining these figures and the budgetary effect of these rates are shown in Tables XI and XII.

Actual 1970-71 Student-Faculty Ratios and 1,750 Full-Time Equivalent Undergraduate Students

The effects on undergraduate tuition rates resulting from the two plus two plan with the enrollment expanded to the institution's maximum capacity (1,750 FTE undergraduate students) while holding the student-faculty ratios to those existing under the actual two plus two plan

¹⁷Based on information contained in Table IV, Table V, Table VI and Table VII.

TABLE X
INSTRUCTIONAL INCOME AND EXPENSE PER STUDENT, PHILLIPS UNIVERSITY¹⁸

A	B	C	D
Division	Category of Income or (Expense)	Total Income or (Expense)	Income or (Expense) per FTE Student
1. Lower	Non-Faculty Course Instructional Costs	\$ (4,787.88)	\$ (7.61)
2. Lower	General Departmental Expense	(46,145.04)	(73.39)
3. Lower	Non-Tuition Course Income	4,930.27	7.84
4. Lower	General Departmental Income	-0-	-0-
5. Upper - Retained	Non-Faculty Course Instructional Costs	-0-	-0-
6. Upper - Retained	General Departmental Expense	(33,231.33)	(116.58)
7. Upper - Retained	Non-Tuition Course Income	1,619.94	5.68
8. Upper - Retained	General Departmental Income	-0-	-0-

TABLE XI

TWO PLUS TWO PLAN: ACTUAL 1970-71 PROGRAM RESULTS, PHILLIPS UNIVERSITY

I. General Information	
1. Lower division FTE enrollment (Table VII, B.1.).	628.75
2. Upper division retained FTE enrollment (Table VIII, B.4.).	285.31
3. Total FTE enrollment--two plus two plan (I.1. plus I.2.).	914.06
4. Net non-instructional expense (Table III, G.3.).	\$337,645.70
5. Net non-instructional expense per FTE student (I.4./I.3.).	\$369.39
II. Lower Division Information and Analysis	
1. FTE enrollment	628.75
2. Credit hours produced (Table IV).	20,120
3. Expenses to be met by instructional income.	
a. Faculty cost (Table LXIV, Appendix B).	\$395,697.23
b. Non-faculty course instructional costs (Table X, C.1.).	\$4,787.88
c. General departmental expense (Table X, C.2.).	\$46,145.04
d. Non-instructional expense (I.5. X II.1.).	\$232,253.96
e. Total expense to be met by instructional income.	\$678,884.11
4. Non-tuition instructional income	
a. Non-tuition course income (Table X, C.3.).	\$4,930.27
b. General departmental income (Table X, C.4.).	-0-
c. Total non-tuition instructional income	\$4,930.27
5. Net amount needed from tuition income (II.3.e. - II.4.c.).	\$673,953.84
6. Minimum per credit hour tuition rate, independent of individual fees (II.5./II.2.).	\$33.50
III. Upper Division-Retained Information Analysis	
1. FTE enrollment.	285.31
2. Credit hours produced (Table IV).	9,130
3. Expenses to be met by instructional income	
a. Faculty cost. ¹⁹	\$237,996.23
b. Non-faculty course instructional costs (Table X, C.5.).	-0-
c. General departmental expense (Table X, C.6.).	\$33,231.33
d. Non-instructional expense (I.5. X III.1.).	\$105,390.66
e. Total expenses to be met by instructional income	\$376,618.22
4. Non-tuition instructional income.	
a. Non-tuition course income (Table X, C.7.).	\$1,619.94
b. General departmental income (Table X, C.8.).	-0-
c. Total non-tuition instructional income.	\$1,619.94
5. Net amount needed from tuition income (III.3.e. - III.4.c.).	\$374,998.28
6. Minimum per credit hour tuition rate, independent of individual fees (III.5./III.2.).	\$41.07

TABLE XII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL
1970-71 PROGRAM RESULTS, PHILLIPS UNIVERSITY²⁰

EDUCATIONAL REVENUE

Lower Division		
Tuition—two semesters (20,120 x \$33.50)	\$674,020.00	
Non-tuition course income	4,930.27	\$ 678,950.27
Upper Division		
Tuition—two semesters (9,130 x \$41.00)	374,330.00	
Non-tuition course income	1,619.94	375,949.94
Tuition and Fees - Other		271,654.45

OTHER INCOME

Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		2,463,611.15

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty cost	395,697.23	
Non-faculty course instructional costs	4,787.88	
General departmental expense	46,145.04	446,630.15
Upper Division		
Faculty cost	237,996.23	
General departmental income	33,231.33	271,227.56

OTHER EXPENSES

Administrative and General (Includes other instructional)	959,846.56	
Operations and Maintenance	189,737.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>1,746,356.64</u>
TOTAL EXPENSE		2,464,214.35

NET SURPLUS OR (DEFICIT) \$ (603.20)

program results are presented in Tables XIII and XIV. Tuition rates of \$28.25 at the lower division and upper division rates of \$35.50 would allow for a net surplus of \$6,786.70 in the institution's total operating budget. This tuition decrease of \$5.25 per credit hour at the lower division level and \$5.50 at the upper division level is the result of spreading the deficits resulting from other areas of the university's operation over a greater number of credit hours produced. The increased production of credit hours resulting from expanded enrollments should not only provide for a larger base over which to spread non-instructional deficits, but it should also enable the institution to make efficient utilization of instructional resources. Such a possibility is the next presentation.

Maximum Student-Faculty Ratios and
1,750 Full-Time Equivalent Under-
graduate Students

By expanding the student-faculty ratios (from Chapter III, page 38) to 25-1 at the lower division level and 20-1 at the upper division-retained level (actual 17.61-1 and 13.33-1) and by expanding enrollment to 1,750 full-time equivalent undergraduate students, Phillips University would have been able to enjoy a surplus of over \$8,000.00 under the two plus two plan while charging lower division students a tuition

¹⁸ Actual breakdown of the expenses and incomes listed in Table IV and Table VI.

¹⁹ Total of faculty costs of upper division programs retained. Taken from Table LXV, Appendix B.

²⁰ Undergraduate, two semester, instructional revenue and expenses from Table XI, all other revenue and expenses from Table II.

TABLE XIII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND 1,750
FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
PHILLIPS UNIVERSITY

I. General Information	
1. Total FTE enrollment - two plus two plan (Table III, C.).	1,750.00
2. Lower division FTE enrollment (1,750.00 x .6879). ²¹	1,203.82
3. Upper division FTE enrollment (1,750.00 x .3121). ²²	546.18
4. Net non-instructional expense (Table III, G.3.).	\$337,645.70
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$192.94
II. Lower Division Information and Analysis	
1. FTE enrollment.	1,203.82
2. Credit hours produced (II.1. x 32).	38,522
3. Student-faculty ratio (Table VIII, D.1.).	17.61-1
4. FTE faculty (II.1./17.61).	68.36
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4 x \$11,119.00). ²³	\$760,094.84
b. Non-faculty course instructional costs (II.1. x \$7.61). ²⁴	\$9,161.07
c. General departmental expense (II.1. x \$73.39). ²⁵	\$88,348.35
d. Non-instructional expense (I.5. x II.1.).	\$232,265.03
e. Total expense to be met by instructional income.	\$1,089,849.29
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$7.84). ²⁶	\$9,437.95
b. General departmental income (II.1. x \$0.00). ²⁷	-0-
c. Total non-tuition instructional income.	\$9,437.95
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$1,080,411.34
8. Minimum per credit hour tuition rate, independent of individual fees (II.7./II.2.).	\$28.05
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	546.18
2. Credit hours produced (III 1. x 32).	17,478
3. Student-faculty ratio (Table VIII, D.4.).	13.33-1
4. FTE faculty (III.1./13.33).	40.97
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$11,119.00).	\$455,545.43

TABLE XIII (CONTINUED)

b.	Non-faculty course instructional costs (III.1. x \$0.00). ²⁸	-0-
c.	General departmental expense (III.1. x \$116.58). ²⁹	\$63,673.66
d.	Non-instructional expense (I.5. x III.1.).	\$105,379.97
e.	Total expenses to be met by instructional income.	\$624,599.06
6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$5.68). ³⁰	\$3,102.30
b.	General departmental income (III.1. x \$0.00). ³¹	-0-
c.	Total non-tuition instructional income.	\$3,102.30
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$621,496.76
8.	Minimum per credit hour tuition rate, inde- pendent of individual fees (III.7./III.2.).	\$35.56

TABLE XIV

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
STUDENT-FACULTY RATIOS AND 1,750 FULL-TIME EQUIVALENT
UNDERGRADUATE STUDENTS, PHILLIPS UNIVERSITY³²

EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (38,522 x \$28.25)	\$1,088,246.50	
Non-tuition course income	9,437.95	\$1,097,684.45
Upper Division		
Tuition - two semesters (17,478 x \$35.50)	620,469.00	
Non-tuition course income	3,102.30	623,571.30
Tuition and Fees - Other		271,654.45

OTHER INCOME

Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		3,129,966.69

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	760,094.84	
Non-faculty course instructional costs	9,161.07	
General departmental expense	88,348.35	857,604.26
Upper Division		
Faculty Cost	455,545.43	
General departmental expense	63,673.66	519,219.09

OTHER EXPENSES

Administrative and General (includes other instructional)	959,846.56	
Operations and Maintenance	189,735.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>1,746,356.64</u>
TOTAL EXPENSE		3,123,179.99
NET SURPLUS OR (DEFICIT)		\$ 6,786.70

rate of \$21.50 per credit hour and \$27.00 per credit hour for upper division students (Tables XV and XVI). At the current tuition rate of \$35.00 per credit hour, this would represent an annual net savings of \$432.00 to lower division students and \$256.00 to upper division students. A major source of savings resulting from the increased student-faculty ratios is the decrease in 33.87 full-time faculty positions over the number of faculty positions in the example based upon these same enrollment figures with the actual 1970-71 student-faculty ratios.

Actual 1970-71 Student-Faculty
Ratios and 1,330 Full-Time Equivalent
Undergraduate Students

In order to demonstrate the two plus two plan at an enrollment level which would appear within the foreseeable grasp of the

²¹Table IX, C.1.

²²Table IX, C.2.

²³Table III, D.

²⁴Table X, D.1.

²⁵Table X, D.2.

²⁶Table X, D.3.

²⁷Table X, D.4.

²⁸Table X, D.5.

²⁹Table X, D.6.

³⁰Table X, D.7.

³¹Table X, D.8.

³²Undergraduate, two semester, instructional revenue and expenses from Table XIII, all other revenue and expenses from Table II.

TABLE XV

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND 1,750 FULL-TIME
EQUIVALENT UNDERGRADUATE STUDENTS, PHILLIPS UNIVERSITY

I. General Information	
1. Total FTE enrollment - two plus two plan (Table III, C.).	1,750.00
2. Lower division FTE enrollment (1,750.00 x .6879).	1,203.82
3. Upper division FTE enrollment (1,750.00 x .3121).	546.18
4. Net non-instructional expense (Table III, G.3.).	\$337,645.70
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$192.94
II. Lower Division Information and Analysis	
1. FTE enrollment	1,203.82
2. Credit hours produced (II.1. x 32).	38,522
3. Student-faculty ratio (Chapter III, p. 38).	25-1
4. FTE faculty (II.1./25).	
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$11,119.00).	\$502,022.85
b. Non-faculty course instructional costs (II.1. x \$7.61).	\$9,161.07
c. General departmental expense (II.1. x \$73.39).	\$88,348.35
d. Non-instructional expense (I.5. x II.1.).	\$232,265.03
e. Total expense to be met by instructional income.	\$831,797.30
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$7.84).	\$9,437.95
b. General departmental income (II.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$9,437.95
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$822,359.35
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$21.35
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	546.18
2. Credit hours produced (III.1. x 32).	17,478
3. Student-faculty ratio (Chapter III, p. 38).	20-1
4. FTE faculty (III.1./20).	27.31
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$11,119.00).	\$303,659.89
b. Non-faculty course instructional costs (III.1. x \$0.00).	-0-
c. General departmental expense (III.1. x \$116,58).	\$63,673.66
d. Non-instructional expense (I.5. x III.1.).	\$105,379.97
e. Total expenses to be met by instruc- tional income.	\$472,713.52

TABLE XV (CONTINUED)

6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$5.68).	\$3,102.30
b.	General departmental income (III.1. x \$0.00).	-0-
c.	Total non-tuition instructional income.	\$3,102.30
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$469,611.22
8.	Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$26.87

TABLE XVI

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM STUDENT-
FACULTY RATIOS AND 1,750 FULL-TIME EQUIVALENT UNDERGRADUATE
STUDENTS, PHILLIPS UNIVERSITY³³

EDUCATIONAL REVENUE

Lower division		
Tuition - two semesters (38,522 x \$21.50)	\$828,223.00	
Non-tuition course income	9,437.95	\$ 837,660.95
Upper Division		
Tuition - two semesters (17,478 x \$27.00)	471,906.00	
Non-tuition course income	3,102.30	475,008.30
Tuition and Fees - Other		271,654.45

OTHER INCOME

Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		2,721,380.19

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	502,022.85	
Non-faculty course instructional costs	9,161.07	
General departmental expense	88,348.35	599,532.27
Upper Division		
Faculty Cost	303,659.89	
General departmental expense	63,673.66	367,333.55

OTHER EXPENSES

Administrative and General (Includes other instructional)	959,846.56	
Operations and Maintenance	189,737.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>1,746,356.64</u>
TOTAL EXPENSE		2,713,222.46
NET SURPLUS OR (DEFICIT)		\$ 8,157.73

institutions studied, the two plus two plan was applied in hypothetical form using the approximate mid-point between actual and maximum undergraduate enrollment figures. Presented in Tables XVII and XVIII are the analysis and the institutional budget resulting from a full-time equivalent enrollment of 1,330 undergraduate students with the maintenance of student-faculty ratios as they actually exist for Phillips University. The institutional mix resulting from this analysis provides for a budgetary surplus of \$2,055.79 based upon per credit hour tuition rates of \$30.00 for lower division students and \$37.50 for upper division students. The net result of this growth would be a \$3.50 per credit hour decrease in tuition for students at both levels. The faculty requirements of this example exceed the faculty needs of the previous example (which had 420 more students) by 7.63 full-time equivalent faculty.

Maximum Student-Faculty Ratios and
1,330 Full-Time Equivalent Under-
graduate Students

Presented in Table XIX is the financial analysis of the two plus two plan with an undergraduate full-time equivalent enrollment of 1,330 students with student-faculty ratios of 25-1 for the lower division and 20-1 for the upper division. Shown in Table XX is the surplus budget which can be accomplished with this mix by charging a per credit hour tuition rate of \$24.25 for lower division courses and \$28.75 for upper

³³ Undergraduate, two semester, instructional revenue and expenses from Table XV, all other revenue and expenses from Table II.

TABLE XVII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND 1,330
 FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
 PHILLIPS UNIVERSITY³⁴

I. General Information	
1. Total FTE enrollment - two plus two plan.	1,330.00
2. Lower division FTE enrollment (1,330.00 x .6879).	914.91
3. Upper division FTE enrollment (1,330.00 x .3121).	415.09
4. Net non-instructional expense (Table III, G.3.).	\$337,645.70
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$253.87
II. Lower Division Information and Analysis	
1. FTE enrollment.	914.91
2. Credit hours produced (II.1. x 32).	29,277
3. Student-faculty ratio (Table VIII, D.1.).	17.61-1
4. FTE faculty (II.1./17.61).	51.95
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$11,119.00).	\$577,632.05
b. Non-faculty course instructional costs (II.1. x \$7.61).	\$6,962.47
c. General departmental expense (II.1. x \$73.39).	\$67,145.24
d. Non-instructional expense (I.5. x II.1.).	\$232,268.20
e. Total expense to be met by instructional income.	\$884,007.96
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$7.84).	\$7,172.89
b. General departmental income (II.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$7,172.89
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$876,835.07
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$29.95
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	415.09
2. Credit hours produced (III.1. x 32).	13,289
3. Student-faculty ratio (Table III, D.4.).	13.33-1
4. FTE faculty (III.1./13.33).	31.14
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$11,119.00).	\$346,245.66
b. Non-faculty course instructional costs (III.1. x \$0.00).	-0-
c. General departmental expense (III.1. x \$116.58).	\$48,391.19

TABLE XVII (CONTINUED)

d. Non-instructional expense (I.5. x III.1.).	\$105,378.90
e. Total expenses to be met by instructional income.	\$500,015.75
6. Non-tuition instructional income.	
a. Non-tuition course income (III.1. x \$5,68).	\$2,357.71
b. General departmental income (III.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$2,357.71
7. Net amount needed from tuition income (III.5.e. - III.6.c.).	\$497,658.04
8. Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$37.45

TABLE XVIII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
 STUDENT-FACULTY RATIOS AND 1,330 FULL-TIME EQUIVALENT
 UNDERGRADUATE STUDENTS, PHILLIPS UNIVERSITY³⁵

 EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (29,277 x \$30.00)	\$878,310.00	
Non-tuition course income	7,172.89	\$ 885,482.89
Upper Division		
Tuition - two semesters (13,289 x \$37.50)	498,337.50	
Non-tuition course income	2,357.71	500,595.21
Tuition and Fees - Other		271,654.45

OTHER INCOME

Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,534.35	<u>1,137,056.49</u>
TOTAL INCOME		2,794,789.04

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	577,632.05	
Non-faculty course instructional costs	6,962.47	
General departmental expense	67,145.24	651,739.76
Upper Division		
Faculty Cost	346,245.66	
General departmental expense	48,391.19	394,636.85

OTHER EXPENSES

Administrative and General (Includes other instructional)	959,846.56	
Operations and Maintenance	189,735.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>1,746,356.64</u>
TOTAL EXPENSE		2,792,733.25
NET SURPLUS OR (DEFICIT)		\$ 2,055.79

TABLE XIX

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND 1,330
FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
PHILLIPS UNIVERSITY

I. General Information	
1. Total FTE enrollment - two plus two plan.	1,330.00
2. Lower division FTE enrollment (1,330.00 x .6879).	914.91
3. Upper division FTE enrollment (1,330.00 x .3121).	415.09
4. Net non-instructional expense (Table III, G.3.).	\$337,645.70
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$253.87
II. Lower Division Information and Analysis	
1. FTE enrollment	914.91
2. Credit hours produced (II.1. x 32).	29,277
3. Student-faculty ratio (Chapter III, p. 38).	25-1
4. FTE faculty (II.1./25).	36.60
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$11,119.00).	\$406,955.40
b. Non-faculty course instructional costs (II.1. x \$7.61).	\$6,962.47
c. General departmental expense (II.1. x \$73.39)	\$67,145.24
d. Non-instructional expense (I.5. x II.1.).	\$232,268.20
e. Total expense to be met by instructional income	\$713,331.31
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$7.84).	\$7,172.89
b. General departmental income (II.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$7,172.89
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$706,158.42
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$24.12
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	415.09
2. Credit hours produced (III.1. x 32).	13,289
3. Student-faculty ratio (Chapter III, p. 38).	20-1
4. FTE faculty (III.1./20).	20.75
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$11,119.00).	\$230,719.25
b. Non-faculty course instructional costs (III.1. x \$0.00).	-0-
c. General departmental expense (III.1. x \$116.58).	\$48,391.19

TABLE XIX (CONTINUED)

d.	Non-instructional expense (I.5. x III.1.).	\$105,378.90
e.	Total expenses to be met by instructional income.	\$384,489.34
6.	Non tuition instructional income.	
a.	Non-tuition course income (III.1. x \$5.68).	\$2,357.71
b.	General departmental income (III.1. x \$0.00).	-0-
c.	Total non-tuition instructional income.	\$2,357.71
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$382,131.63
8.	Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$28.76

TABLE XX

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM STUDENT-
FACULTY RATIOS AND 1,330 FULL-TIME EQUIVALENT UNDERGRADUATE
STUDENTS, PHILLIPS UNIVERISTY³⁶

EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (29,277 x \$24.25)	\$709,967.25	
Non-tuition course income	7,172.89	\$ 717,140.14
Upper Division		
Tuition - two semesters (13,289 x \$28.75)	382,058.75	
Non-tuition course income	2,357.71	384,416.46
Tuition and Fees - Other		271,654.45

OTHER INCOME

Endowment Income	119,615.72	
Gifts and Grants	496,855.21	
Other Revenues	69,120.21	
Auxiliary Enterprises	451,435.35	<u>1,137,056.49</u>
TOTAL INCOME		2,510,267.54

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	406,955.40	
Non-faculty course instructional costs	6,962.47	
General departmental expense	67,145.24	481,063.11
Upper division		
Faculty Cost	230,719.25	
General departmental expense	48,391.19	279,110.44

OTHER EXPENSES

Administrative and General (Includes other instructional)	959,846.56	
Operations and Maintenance	189,735.56	
Student Aid - Scholarships	190,379.37	
Auxiliary Enterprises	406,393.15	<u>1,746,356.64</u>
TOTAL EXPENSE		2,506,530.19
NET SURPLUS OR (DEFICIT)		\$ 3,737.35

upper division courses, or an annual savings over current rates of \$344.00 for lower division students and \$200.00 for upper division students. Of special interest is the similarity between the various income and expense categories found in this example and the two plus two plan based upon actual program results (Tables XI and XII). In other words, the existing Phillips University undergraduate program, less upper division-discontinued, would resemble this example if enrollment figures were approximately 1,300 full-time equivalent students with student-faculty ratios expanded to the maximum levels defined in this study.

Summary

In order to provide the institution with a balanced budget, the undergraduate instructional program of Phillips University must produce revenue in excess of expenditures by \$337,645.70. As indicated by the various examples shown herein, enrollment increases alone help to spread this burden to a greater number of students, therefore allowing for a potential decrease in tuition rates. Another means of decreasing tuition rates is to increase the student-faculty ratio, thereby lowering the instructional cost per student. The two plus two plan would assist Phillips University in increasing its student-faculty

³⁴1,330 represents the approximate mid-point between the listed maximum undergraduate enrollment (1,750 FTE) and the actual full-time undergraduate enrollment resulting from the application of the two plus two plan (914.06 FTE).

³⁵Undergraduate, two semester, instructional revenue and expenses from Table XVII, all other revenues and expenses from Table II.

³⁶Undergraduate, two semester, instructional revenue and expenses from Table XIX, all other revenue and expenses from Table II.

ratio as it provides guidelines which would serve to eliminate programs maintaining unreasonably low student-faculty ratios, more specifically, programs with an actual 1970-71 student-faculty ratio of 5.92-1. The absence of these programs would assist the institution in maintaining or lowering tuition rates as indicated by the several examples; these tuition rates, therefore, could aid in attracting increased enrollment.

Sacred Heart College

Institutional Information

Actual Statement of Revenue and Expenses

Presented in Table XXI are the actual revenues and expenditures of Sacred Heart College for the 1970-71 academic year. This report was adapted from the institution's official audit report; however, substantial adjustments to salary categories were required as many individuals who spent a portion of their time teaching did not have any of their salaries included as instructional expense.

Revised Statement of Revenue and Expenses

A revised statement of revenue and expenses was developed for the 1970-71 academic year of Sacred Heart College in order to account for the adjustment in instructional cost resulting from utilizing only full-time instructional salaries and to clearly identify those instructional incomes and expenses directly applicable to the academic program of the two main semesters. This is reported in Table XXII. The instructional expense resulting from the increased faculty cost increases the net deficit from a negligible amount to \$37,293.18, otherwise there is a

very little difference in the two budgets as the budget of the college in actual practice only reflects expenses for the two semester program of the college. Instructional costs for other periods are listed in a general expense account.

TABLE XXI

ACTUAL STATEMENT OF REVENUE AND EXPENSES, JULY 1, 1970 TO
JUNE 30, 1971, SACRED HEART COLLEGE

EDUCATIONAL REVENUE		
Tuition and Fees		\$ 501,671.00
OTHER INCOME		
Endowment Income	-----	
Gifts and Grants (Includes Government Grants and Religious Contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>
TOTAL INCOME		1,213,191.00
EXPENSES		
Instructional	400,421.00	
Administration and General	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid-Grants & Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>1,213,356.00</u>
TOTAL NET DEFICIT		\$ (165.00)

SOURCE: Elmer Fox and Company, Sacred Heart College Financial Statements and Supplementary with Report of Certified Public Accountants, Year Ended June 30, 1971 (Wichita, 1971).

TABLE XXII

REVISED STATEMENT OF REVENUE AND EXPENSES, JULY 1, 1970, TO
JUNE 30, 1971, SACRED HEART COLLEGE³⁷

EDUCATIONAL REVENUE

Tuition and Class Fees - Two Semesters	\$ 426,899.50
Tuition and Fees - Other	74,771.50

OTHER INCOME

Endowment Income	-----	
Gifts and Grants (Includes Government Grants and Religious Contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>

TOTAL INCOME		1,213,191.00
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EXPENSES

Instructional - Two Semesters	437,549.18	
Administration and General (Includes Other Instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid - Grants & Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>1,250,484.18</u>

TOTAL NET DEFICIT		\$ (37,293.18)
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General Institutional Data

Revealed in Table XXIII is a collection of informational items which are fundamental to data analysis. First, it is reported in points A and B that there is no need to add lower division course offerings or retain any individual upper division course or programs in order to provide for student transfer or to maintain courses required by the general education requirements of the college. Items necessary for the data collection process, the average full-time faculty salary, the annual average full-time equivalent enrollment, and the tuition income per credit hour produced are listed in points D, E, and F. This table also lists the maximum physical plant capacity of the institution, 1,200 full-time equivalent students; this figure will be used as the upper limit for enrollment in this study. Finally, based upon information drawn from Table XXII, the net non-instructional expense figure is revealed representing a constant to be applied in the various examples of the two plus two plan. Of special importance is the relatively small size of this figure, \$26,643.50 which means that the instructional income, tuition and class fees, are primarily utilized to cover instructional costs and not a sizeable portion of the remaining activities of the college.

Instructional Information

Revealed in Tables XXIV and XXV are the actual undergraduate program results for the two main semesters of the 1970-71 academic year

³⁷ Based upon information from Table XXI, Table LXIX, Appendix C; Table LXX, Appendix C; Table LXXII, Appendix C; and Table LXXIII, Appendix C.

TABLE XXIII

GENERAL INSTITUTIONAL DATA, SACRED HEART COLLEGE

-
- A. Additional lower division courses necessary to provide sufficient course offerings to allow for transfer to area institutions: None³⁸
- B. Upper division courses retained for general education purposes: Philosophy 323 is needed for general education, however, it will be retained with the entire major program.³⁹
- C. Maximum physical plant capacity; 1,200 average full-time equivalent enrollment. Estimate based on the report, Physical Facilities of Colleges and Universities in the State of Kansas for Fall, 1970, where the utilization of Sacred Heart College was compared to more efficient institutions in the state.⁴⁰
- D. Average full-time faculty salary (including fringe benefits and Social Security): \$9,910.00.⁴¹
- E. Annual average full-time equivalent enrollment: 592.87. Based upon a total of 17,786 credit hours produced and a 120 credit hour graduation requirement.⁴²
- F. Tuition income per student credit hour produced: \$23.25.⁴³
- G. Non-instructional budget (From Table XXII)⁴⁴
- | | |
|---|-----------------------|
| 1. Total non-instructional expense: | <u>\$812,935.00.</u> |
| 2. Total non-instructional income: | <u>\$786,291.50.</u> |
| 3. Net non-instructional income or (expense): | <u>\$(26,643.50).</u> |
-

TABLE XXIV

LOWER DIVISION INSTRUCTIONAL INFORMATION, SACRED HEART COLLEGE⁴⁵

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	266	83.50	\$ 8,718.39	\$ 5,464.50	\$(3,253.89)
Biology	815	87.98	9,762.68	20,218.75	10,456.07
Business Administration					
A. Acct.	363	66.60	7,022.70	8,439.75	1,417.05
B. Bus. Adm.	234	25.12	2,620.36	5,440.50	2,820.14
C. Econ.	294	25.02	2,620.36	6,835.50	4,215.14
Chemistry	464	101.25	11,337.44	11,898.00	560.56
Drama	148	50.73	6,006.39	3,818.40	(2,187.99)
Education	189	50.04	5,465.96	4,394.25	(1,071.71)
English	1,125	194.52	19,504.44	26,156.25	6,651.81
French	93	60.90	6,078.34	2,252.25	(3,826.09)
German	66	58.38	5,828.58	1,624.50	(4,204.08)
History	1,215	125.04	12,884.77	28,248.75	15,363.98
Lib. Sci.	69	25.02	2,752.30	1,604.25	(1,148.05)
Mathematics	859	171.51	17,191.43	19,971.75	2,780.32
Music	383	219.52	22,964.26	12,264.75	(10,699.51)
Philosophy	987	112.59	11,239.74	22,947.75	11,708.01
Phys. Educ.	601	162.63	18,513.16	15,629.25	(2,883.91)
Physics	655	150.00	15,065.11	15,828.75	763.64
Pol. Sci.	255	58.32	5,934.01	5,928.75	(5.26)
Psychology	1,386	75.06	7,615.92	32,224.50	24,608.58
Sociology	789	75.06	7,783.50	18,344.25	10,560.75
Spanish	186	79.35	7,934.39	4,554.50	(3,379.89)

TABLE XXIV (CONTINUED)

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Speech	408	86.61	8,788.98	9,486.00	697.02
Theology	<u>176</u>	<u>33.36</u>	<u>3,392.76</u>	<u>4,092.00</u>	<u>699.24</u>
TOTALS	11,986	2,178.11	\$227,025.97	\$287,667.90	\$ 60,641.93

TABLE XXV

UPPER DIVISION INSTRUCTIONAL INFORMATION, SACRED HEART COLLEGE⁴⁶

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	185	108.65	\$ 11,351.87	\$ 4,331.25	\$ (7,020.62)
Biology	319	124.54	13,880.26	8,196.75	(5,683.51)
Business Administration					
A. Acct.	120	33.30	3,511.35	2,790.00	(721.35)
B. Bus. Adm.	546	113.57	11,935.74	13,134.50	1,198.76
C. Econ.	273	61.59	6,455.77	6,347.25	(108.52)
Chemistry	179	148.75	16,811.49	4,421.75	(12,389.74)
Drama	26	33.34	3,956.70	856.10	(3,100.60)
Education	1,076	274.02	32,410.41	27,167.00	(5,243.41)
English	576	131.97	13,234.64	13,392.00	157.36
French	18	39.15	3,907.50	418.50	(3,489.00)
History	174	61.14	6,213.47	4,045.50	(2,167.97)
Lib. Sci.	60	37.53	4,128.45	1,395.00	(2,733.45)
Mathematics	198	116.10	11,641.40	4,653.50	(6,987.90)
Music	109	114.30	11,881.02	2,954.25	(8,926.77)
Philosophy	345	87.57	8,749.58	8,021.25	(728.33)
Phys. Educ.	91	75.06	7,829.97	2,115.75	(5,714.22)
Pol. Sci.	86	76.41	7,767.93	1,999.50	(5,768.43)
Psychology	255	112.59	11,423.88	5,928.75	(5,495.13)
Sociology	714	100.08	10,378.00	16,600.50	6,222.50
Spanish	18	20.70	2,069.82	418.50	(1,651.32)
Speech	114	33.30	3,350.25	2,650.50	(699.75)
Theology	318	75.06	7,633.71	7,393.50	(240.21)
TOTALS	5,800	1,978.72	\$210,523.21	\$129,231.60	\$(71,291.61)

for Sacred Heart College. The lower division program is presented in Table XXIV and the upper division program is presented in Table XXV. Breakdowns of the credit hours produced and faculty time by department are shown in these tables along with the direct financial information applicable to each division.

When modifications are made to include only full-time faculty salaries, it becomes evident that the total academic program of Sacred Heart College is operating at a net deficit in terms of direct instructional income versus expense. This loss is concentrated in the upper division where there are less than half as many credit hours produced

³⁸Based upon a review of the current college catalogs of Friends University, Kansas State Teachers College, St. Marys of the Plains College, University of Kansas, and Wichita State University. All lower division required courses at each of these colleges were available at Sacred Heart College.

³⁹Sacred Heart College Bulletin 1970-71, p. 27.

⁴⁰Physical Facilities of Colleges and Universities in the State of Kansas for Fall, 1970, State Education Commission, July, 1971, p. 21.

⁴¹Average total compensation (including FICA) for all persons with academic rank and salary who spent 50% or more of their time in undergraduate teaching and/or departmental administration (\$327,024.51/33).

⁴²Sister Tarcisia Roths, A. S. C., interview in Wichita, February 9, 1972. Full-time equivalents are based on 25% of the total graduation requirement for a base of 30 credit hours for Sacred Heart College.

⁴³Based upon a total, two semester tuition income of \$413,524.50 and 17,786 credit hours produced.

⁴⁴Based upon all expenses and incomes, less those directly related to the two semester instructional income and expense, as listed in Table XXII. These figures will remain constant throughout the study of Sacred Heart College.

⁴⁵A composite of Table LXIX, Appendix C, and Table LXXII, Appendix C.

⁴⁶A composite of Table LXX, Appendix C, and Table LXXIII, Appendix C.

as in the lower division, yet the expenses are nearly equal. In fact, only three of the twenty-two upper division areas of the college are generating income equal to expenses.

The Retention of Upper Division Programs

Business administration, English and sociology were retained for purposes of this study as income exceeded expenditures for these three programs. Accounting and economics were included with business administration as they are interrelated programs and the combined net income or expense represents a debit balance. For this same reason, psychology was retained for its relationship to sociology and education.

Philosophy and theology were retained as they reflect the institution's basic purpose and donor expectation, and education was continued because of its reputation in the community and its service to the sponsoring religious order.

Shown in Table XXVI is the instructional and financial information on the upper division programs retained, and presented in Table XXVII is the instructional and financial information for the upper division programs which are being discontinued for purposes of this study. The net income or expense of the upper division programs retained still comes to a credit balance; however, this balance has been reduced by \$66,333.28.

The ready explanation for the variety of cost levels in the Sacred Heart College academic program is revealed in Table XXVIII with the listing of various student-faculty ratios. The lower division was operating at a 18.34-1 ratio while the upper division program was at 9.77-1. The noticeable contrast is between the upper division programs

retained and the upper division programs which were discontinued. Upper division-retained had a student-faculty ratio of 14.22-1 while the ratio of the discontinued programs was 5.32-1.

TABLE XXVI

UPPER DIVISION PROGRAMS RETAINED, SACRED HEART COLLEGE

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Business Administration					
A. Acct.	120	33.30	\$ 3,511.35	\$ 2,790.00	\$ (721.35)
B. Bus. Adm.	546	113.57	11,935.74	13,134.50	1,198.76
C. Econ.	273	61.59	6,455.77	6,347.25	(108.52)
Education	1,076	274.02	32,410.41	27,167.00	(5,243.41)
English	576	131.97	13,234.64	13,392.00	157.36
Philosophy	345	87.57	8,749.58	8,021.25	(728.33)
Psychology	255	113.59	11,423.88	5,928.75	(5,495.13)
Sociology	714	100.08	10,378.00	16,600.50	6,222.50
Theology	318	75.06	7,633.71	7,393.50	(240.21)
TOTALS	4,223	989.75	\$105,733.08	\$100,774.75	\$(4,958.33)

Additional information necessary for the application of the two plus two plan are presented in Tables XXIX and XXX. The percentages of students at the lower and upper division levels are shown in Table XXIX and these figures will be used as constants for the hypothetical example of the two plus two plan which call for variations in the college's

TABLE XXVII

UPPER DIVISION PROGRAMS DISCONTINUED, SACRED HEART COLLEGE

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	185	108.65	\$ 11,351.87	\$ 4,331.25	\$ (7,020.62)
Biology	319	124.52	13,880.26	8,196.75	(5,683.51)
Chemistry	179	148.75	16,811.49	4,421.75	(12,389.74)
Drama	26	33.34	3,956.70	856.10	(3,100.60)
French	18	39.15	3,907.50	418.50	(3,489.00)
History	174	61.14	6,213.47	4,045.50	(2,167.97)
Lib. Sci.	60	37.53	4,128.45	1,395.00	(2,733.45)
Mathematics	198	116.10	11,641.40	4,653.50	(6,987.90)
Music	109	114.30	11,881.02	2,954.25	(8,926.77)
Phys. Educ.	91	75.06	7,829.97	2,115.75	(5,714.22)
Pol. Sci.	86	76.41	7,767.93	1,999.50	(5,768.43)
Spanish	18	20.70	2,069.82	418.50	(1,651.32)
Speech	114	33.30	3,350.25	2,650.50	(699.75)
TOTALS	1,577	988.95	\$104,790.13	\$38,456.85	\$(66,333.28)

TABLE XXVIII
STUDENT-FACULTY RATIOS, SACRED HEART COLLEGE⁴⁷

A Division	B FTE Student Enrollment Cr. Hrs. Produced/30	C FTE Faculty	D Student-Faculty Ratios
1. Lower - All	399.53	21.78	18.34-1
2. Upper - All	193.33	19.79	9.77-1
3. Lower and Upper - All	592.87	41.57	14.26-1
4. Upper - Retained	140.77	9.90	14.22-1
5. Upper - Discontinued	52.57	9.89	5.32-1
6. Lower - All and Upper - Retained	540.30	31.68	17.05-1

TABLE XXIX
TWO PLUS TWO PLAN: PERCENT OF STUDENTS BY DIVISION,
SACRED HEART COLLEGE

A Division	B FTE Student Enrollment	C Percent of Total
1. Lower - All	399.53	73.95
2. Upper - Retained	140.77	26.05
3. Total	540.30	100.00

total enrollment. In Table XXX, the breakdown of instructional expenses and incomes, exclusive of faculty cost and tuition income, are shown. These figures will be assigned on a per student basis; they serve as constants in the application of the two plus two plan.

TABLE XXX

INSTRUCTIONAL INCOME AND EXPENSE PER STUDENT, SACRED HEART COLLEGE⁴⁸

A	B	C	D
Division	Category of Income or (Expense)	Total Income or (Expense)	Income or (Expense) per FTE Student
1. Lower	Non-Faculty Course Instructional Costs	\$(1,714.00)	\$ (4.29)
2. Lower	General Departmental Expense	(9,469.09)	(23.70)
3. Lower	Non-Tuition Course Income	8,616.00	21.57
4. Lower	General Departmental Income	377.40	0.94
5. Upper-Retained	Non-Faculty Course Instructional Costs	(2,720.00)	(19.32)
6. Upper-Retained	General Departmental Expense	(4,928.86)	(35.01)
7. Upper-Retained	Non-Tuition Course Income	2,590.00	18.40
8. Upper-Retained	General Departmental Income	-0-	-0-

⁴⁷Based on information contained in Table XXIV, Table XXV, Table XXVI and Table XXVII.

⁴⁸Actual breakdown of the expenses and incomes listed in Tables XXIV and XXVI.

Two Plus Two PlanActual 1970-71 Program Results

In contrast to a revised deficit of \$37,293.18 for the entire undergraduate program of Sacred Heart College, the application of the two plus two plan to the actual 1970-71 program results allows for a net operating surplus, a total full-time faculty, and per credit hour tuition rates of \$20.00 for the lower division and \$26.00 for the upper division instead of the \$23.25 rate for both levels. This information is presented in detail in Tables XXXI and XXXII.

Actual 1970-71 Student-FacultyRatios and 1,200 Full-Time EquivalentStudents

Shown in Tables XXXIII and XXXIV are the effects on tuition rates resulting from the two plus two plan with the enrollment expanded to the institution's maximum capacity (1,200 FTE students) while holding the student-faculty ratios to those actually achieved by the institution in the programs applicable to the two plus two plan. There is only a \$1.00 per credit hour drop in tuition needed to provide for a surplus budget when compared to the budgetary findings when the two plus two plan was applied to the institutional actual enrollment figures of only 540.30 students. This can be attributed to a point mentioned earlier, that tuition at Sacred Heart College is primarily used to cover instructional costs and therefore, increasing enrollment merely to spread the burden of non-instructional expenses has a very limited financial effect.

TABLE XXXI

TWO PLUS TWO PLAN: ACTUAL 1970-71 PROGRAM RESULTS, SACRED HEART COLLEGE

I. General Information	
1. Lower division FTE enrollment (Table XXVIII, B.1.).	399.53
2. Upper division-retained FTE enrollment (Table XXVIII, B.4.).	140.77
3. Total FTE enrollment - two plus two plan (I.1. plus I.2.).	540.30
4. Net non-instructional expense (Table XXIII, G.3.).	\$26,643.50
5. Net non-instructional expense per FTE student (I.4./I.3.).	\$49.31
II. Lower Division Information and Analysis	
1. FTE enrollment.	399.53
2. Credit hours produced (Table XXIV).	11,986
3. Expenses to be met by instructional income.	
a. Faculty cost (Table LXIX, Appendix C).	\$215,842.88
b. Non-faculty course instructional costs (Table XXX, C.1.).	\$1,714.00
c. General departmental expense (Table XXX, C.2.).	\$9,469.09
d. Non-instructional expense (I.5 x II.1.).	\$19,700.80
e. Total expenses to be met by instructional income.	\$246,726.77
4. Non-tuition instructional income.	
a. Non-tuition course income (Table XXX, C.3.).	\$8,616.00
b. General departmental income (Table XXX, C.4.).	\$377.40
c. Total non-tuition instructional income.	\$8,993.40
5. Net amount needed from tuition income (II.3.e. - II.4.C.).	\$237,733.37
6. Minimum per credit hour tuition rate, independent of individual fees (II.5./II.2.).	\$19.83
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	140.77
2. Credit hours produced (Table XXVI).	4,223
3. Expenses to be met by instructional income.	
a. Faculty cost. ⁴⁹	\$98,084.22
b. Non-faculty course instructional costs (Table XXX, C.5.).	\$2,720.00
c. General departmental expense (Table XXX, C.6.).	\$4,928.86
d. Non-instructional expense (I.5. x III.1.).	\$6,941.37
e. Total expenses to be met by instructional income.	\$112,674.45

TABLE XXXI (CONTINUED)

4. Non-tuition instructional income,	
a. Non-tuition course income (Table XXX, C.7.).	\$2,590.00
b. General departmental income (Table XXX, C.8.).	-0-
c. Total non-tuition instructional income.	\$2,590.00
5. Net amount needed from tuition income (III.3.e. - III.4.c.).	\$110,084.45
6. Minimum per credit hour tuition rate, independent of individual fees (III.5./III.2.).	\$26.07

TABLE XXXII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL
1970-71 PROGRAM RESULTS, SACRED HEART COLLEGE⁵⁰

EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (11,986 x \$20.00)	\$239,720.00	
Non-tuition course income	8,616.00	
General departmental income	377.40	\$248,713.40
Upper Division		
Tuition - two semesters (4,223 x \$26.00)	109,798.00	
Non-tuition course income	2,590.00	112,388.00
Tuition and Fees - Other		74,771.50

OTHER INCOME

Endowment Income	-0-	
Gifts and Grants (Includes government grants and religious contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>

TOTAL INCOME 1,147,392.90

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	215,842.88	
Non-faculty course instructional costs	1,714.00	
General departmental expense	9,469.09	227,025.97
Upper Division		
Faculty cost	98,084.22	
Non-faculty course instructional costs	2,720.00	
General departmental expense	4,928.86	105,733.08

OTHER EXPENSES

Administrative and General (Includes other instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid-Grants and Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>812,935.00</u>

TOTAL EXPENSE 1,145,694.05

NET SURPLUS OR (DEFICIT) \$ 1,698.85

TABLE XXXIII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND 1,200
FULL-TIME EQUIVALENT STUDENTS, SACRED HEART COLLEGE

I. General Information		
1. Total FTE enrollment - two plus two plan.	51	1,200.00
2. Lower division FTE enrollment (1,200 x .7395).	52	887.40
3. Upper Division FTE enrollment (1,200 x .2605).		312.60
4. Net non-instructional expense (Table XXIII, G.3.).		\$26,643.50
5. Net non-instructional expense per FTE student (I.4./I.1.).		\$22.20
II. Lower Division Information and Analysis		
1. FTE enrollment.		887.40
2. Credit hours produced (II.1. x 30).		26,622
3. Student-faculty ratio (Table XXVIII, D.1.).		18.34-1
4. FTE faculty (II.1./18.34).		48.39
5. Expenses to be met by instructional income.		
a. Faculty cost (II.4. x \$9,910.00). ⁵³		\$479,544.90
b. Non-faculty course instructional costs (II.1. x \$4.29). ⁵⁴		\$3,806.95
c. General departmental expense (II.1. x \$23.70). ⁵⁵		\$21,031.38
d. Non-instructional expense (I.5. x II.1.).		\$19,700.28
e. Total expenses to be met by instructional income.		\$524,083.51
6. Non-tuition instructional income.		
a. Non-tuition course income (II.1. x \$21.57). ⁵⁶		\$19,141.22
b. General departmental income (II.1. x \$0.94). ⁵⁷		\$833.22
c. Total non-tuition instructional income.		\$19,974.44
7. Net amount needed from tuition income (II.5.e. - II.6.c.).		\$504,109.07
8. Minimum per credit hour tuition rate, independent of individual fees (II.7./II.2.).		\$18.94
III. Upper Division-Retained Information and Analysis		
1. FTE enrollment		312.60
2. Credit hours produced (III.1. x 30).		9,378
3. Student-faculty ratio (Table XXVIII, D.4.).		14.22-1
4. FTE faculty (III.1./14.22).		21.98
5. Expenses to be met by instructional income.		
a. Faculty cost (III.4. x \$9,910.00)		\$217,821.80
b. Non-faculty course instructional costs (III.1. x \$19.32). ⁵⁸		\$6,039.43
c. General departmental expense (III.1. x \$35.01). ⁵⁹		\$10,944.13

TABLE XXXIII (CONTINUED)

d. Non-instructional expense (I.5. x III.1.).	\$6,939.72
e. Total expense to be met by instructional income.	\$241,745.08
6. Non-tuition instructional income.	
a. Non-tuition course income (III.1. x \$18.40). ⁶⁰	\$5,751.84
b. General departmental income (III.1. x \$0.00). ⁶¹	-0-
c. Total non-tuition instructional income.	\$5,751.84
7. Net amount needed from tuition income (III.5.e. - III.6.c.).	\$235,993.24
8. Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$25.16

TABLE XXXIV

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
 STUDENT-FACULTY RATIOS AND 1,200 FULL-TIME EQUIVALENT
 STUDENTS, SACRED HEART COLLEGE⁶²

 EDUCATIONAL REVENUE

Lower Division

Tuition - Two semesters (26,622 x \$19.00)	\$505,818.00	
Non-tuition course income	19,141.22	
General departmental income	833.22	\$ 525,792.44

Upper Division

Tuition - two semesters (9,378 x \$25.00)	234,450.00	
Non-tuition course income	5,751.84	240,201.84
Tuition and Fees - Other		74,771.50

OTHER INCOME

Endowment Income	-0-	
Gifts and Grants (Includes government grants and religious contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>

TOTAL INCOME 1,552,285.78

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	479,544.90	
Non-faculty course instructional costs	3,806.95	
General departmental expense	21,031.38	504,383.23
Upper Division		
Faculty Cost	217,821.80	
Non-faculty course instructional costs	6,039.43	
General departmental expense	10,944.13	234,805.36

OTHER EXPENSES

Administrative and General (Includes other instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid - Grants and Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>812,935.00</u>

TOTAL EXPENSE 1,552,123.59

NET SURPLUS OR (DEFICIT) \$ 162.19

Maximum Student-Faculty Ratios and
1,200 Full-Time Equivalent Students

Revealed in Tables XXXV and XXXVI is the effect of the two plus two plan on Sacred Heart College which results from expanding the student-faculty ratios to 25-1 for the lower division and 20-1 for the upper division-retained (actual 18.34-1 and 14.22-1) and by expanding the enrollment to 1,200 full-time equivalent students. Under these conditions, the college could have enjoyed a surplus budget while charging a per credit hour tuition rate of \$14.25 to lower division students and \$18.50 to the students in the upper division. For

⁴⁹Total of faculty costs of upper division programs retained. Taken from Table LXX, Appendix C.

⁵⁰Two semester, instructional revenue and expenses from Table XXXI, all other revenue and expenses from Table XXII.

⁵¹Table XXIX, C.1.

⁵²Table XXIX, C.2.

⁵³Table XXIII, D.

⁵⁴Table XXX, D.1.

⁵⁵Table XXX, D.2.

⁵⁶Table XXX, D.3.

⁵⁷Table XXX, D.4.

⁵⁸Table XXX, D.5.

⁵⁹Table XXX, D.6.

⁶⁰Table XXX, D.7.

⁶¹Table XXX, D.8.

⁶²Two semester, instructional revenue and expenses from Table XXXIII, all other revenue and expenses from Table XXII.

TABLE XXXV

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND 1,200 FULL-TIME
EQUIVALENT STUDENTS, SACRED HEART COLLEGE

I. General Information	
1. Total FTE enrollment - two plus two plan (Table XXIII, C.).	1,200.00
2. Lower division FTE enrollment (1,200 x .7395).	887.40
3. Upper division FTE enrollment (1,200 x .2605).	312.60
4. Net non-instructional expense (Table XXIII, G.3.).	\$26,643.50
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$22.20
II. Lower Division Information and Analysis	
1. FTE enrollment.	887.40
2. Credit hours produced (II.1. x 30).	26,622
3. Student-faculty ratio (Chapter III, p. 38)	25-1
4. FTE faculty (II.1./25).	35.50
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$9,910.00).	\$351,805.00
b. Non-faculty course instructional costs (II.1. x \$4.29).	\$3,806.95
c. General departmental expense (II.1. x \$23,70).	\$21,031.38
d. Non-instructional expense (I.5. x II.1.).	\$19,700.28
e. Total expenses to be met by instructional income.	\$396,343.61
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$21,57).	\$19,141.22
b. General departmental income (II.1. x \$0.94).	\$833.22
c. Total non-tuition instructional income.	\$19,974.44
7. Net amount needed from tuition income (II.5.e. - II.6.c.)	\$376,369.17
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$14.14
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment	312.60
2. Credit hours produced (III.1. x 30).	9,378
3. Student-faculty ratio (Chapter III, p. 38).	20-1
4. FTE faculty (III.1./20).	15.63
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$9,910.00)	\$154,893.30
b. Non-faculty course instructional costs (III.1. x \$19.32).	6,039.43
c. General departmental expense (III.1. x \$35.01).	\$10,944.13

TABLE XXV (CONTINUED)

d. Non-instructional expense (I.5. x III.1.).	\$6,939.72
e. Total expenses to be met by instructional income.	\$178,816.58
6. Non-tuition instructional income.	
a. Non-tuition course income (III.1. x \$18.40).	\$5,751.84
b. General departmental income (III.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$5,751.84
7. Net amount needed from tuition income (III.5.e. - III.6.c.).	\$173,064.74
8. Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$18.45

TABLE XXXVI

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM STUDENT-
FACULTY RATIOS AND 1,200 FULL-TIME EQUIVALENT STUDENTS,
SACRED HEART COLLEGE⁶³

EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (26,622 x \$14.25)	\$379,363.50	
Non-tuition course income	19,141.22	
General departmental income	833.22	\$ 399,337.94
Upper Division		
Tuition - two semesters (9,378 x \$18.50)	173,493.00	
Non-tuition course income	5,751.84	179,244.84
Tuition and Fees - Other		74,771.50

OTHER INCOME

Endowment Income	-0-	
Gifts and Grants (Includes government grants and religious contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>
TOTAL INCOME		1,364,874.28

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	351,805.00	
Non-faculty course instructional costs	3,806.95	
General departmental expense	21,031.38	376,643.33
Upper Division		
Faculty Cost	154,893.30	
Non-faculty course instructional costs	6,039.43	
General departmental expense	10,944.13	171,867.86

OTHER EXPENSES

Administrative and General (Includes other instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid - Grants and Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>812,935.00</u>

TOTAL EXPENSES 1,361,455.19

NET SURPLUS OR (DEFICIT) \$ 3,419.09

students, the net result would be a net annual saving over actual costs of \$270.00 (lower division) and \$142.00 (upper division) with these rates approaching a level which would be competitive with some publically supported institutions. The reason for the substantial drop in the demands on instructional income over the previous example is the net decrease of 39.22 full-time faculty positions brought about by the increased student-faculty ratios.

Actual 1970-71 Student-Faculty
Ratios and 870 Full-Time Equivalent
Students

To provide an example of the two plus two plan at an enrollment level which the college may possibly accomplish in the foreseeable future, the approximate mid-point between maximum and actual enrollment figures was used. Revealed in Tables XXXVII and XXXVIII are both the analysis and the institutional budget which results from the maintenance of the existing student-faculty ratios with the enrollment expanded to 870 full-time equivalent students. Though the total dollar amounts of the instructional revenue and expenses are in contrast to the actual program results listed in Tables XXXI and XXXII, the end result is relatively similar as the per credit tuition rate is \$19.25 for lower division courses and \$25.50 for courses at the upper division level or a net savings of \$0.75 and \$0.50 respectively.

The budget and faculty requirements resulting from this example are almost identical to the previous example using 1,200 full-time

⁶³ Two semester, instructional revenue and expenses from Table XXXV, all other revenue and expenses from Table XXII.

TABLE XXXVII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND 870
FULL-TIME EQUIVALENT STUDENTS, SACRED HEART COLLEGE⁶⁴

I. General Information	
1. Total FTE enrollment - two plus two plan.	870.00
2. Lower division FTE enrollment (870 x .7395).	643.36
3. Upper division FTE enrollment (870 x .2605).	226.64
4. Net non-instructional expense (Table XXIII, G.3.).	\$26,643.50
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$30.62
II. Lower Division Information and Analysis	
1. FTE enrollment.	643.36
2. Credit hours produced (II.1. x 30).	19,301
3. Student-faculty ratio (Table XXVIII, D.1.).	18.34-1
4. FTE faculty (II.1./18.34).	35.08
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$9,910.00).	\$347,642.80
b. Non-faculty course instructional costs (II.1. x \$4.29).	\$2,760.01
c. General departmental expense (II.1. x \$23.70).	\$15,247.63
d. Non-instructional expense (I.5. x II.1.).	\$19,699.68
e. Total expense to be met by instructional income.	\$385,350.12
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$21.57).	\$13,877.28
b. General departmental income (II.1. x \$0.94).	\$604.76
c. Total non-tuition instructional income.	\$14,482.04
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$370,868.08
8. Minimum per credit hour tuition rate, independent of individual fees (II.7./II.2.).	\$19.21
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	226.64
2. Credit hours produced (III.1. x 30).	6,799
3. Student-faculty ratio (Table XXVIII, D.4.).	14.22-1
4. FTE faculty (III.1./14.22).	15.94
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$9,910.00).	\$157,965.40
b. Non-faculty course instructional costs (III.1. x \$19.32).	\$4,378.68
c. General departmental expense (III.1. x \$35.01).	\$7,934.67
d. Non-instructional expense (I.5. x III.1.).	\$6,936.72

TABLE XXXVII (CONTINUED)

e. Total expense to be met by instructional income.	\$117,215.47
6. Non-tuition instructional income.	
a. Non-tuition course income (III.1. x \$18.40).	\$4,170.18
b. General departmental income (III.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$4,170.18
7. Net amount needed from tuition income (III.5.e. - III.6.c.).	\$173,045.29
8. Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$25.45

TABLE XXXVIII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
 STUDENT-FACULTY RATIOS AND 870 FULL-TIME EQUIVALENT STUDENTS,
 SACRED HEART COLLEGE⁶⁵

 EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (19,301 x \$19.25)	\$371,544.25	
Non-tuition course income	13,877.28	
General departmental income	604.76	\$ 386,026.29
Upper Division		
Tuition - two semesters (6,799 x \$25.50)	173,374.50	
Non-tuition course income	4,170.18	177,544.68
Tuition and Fees - Other		74,771.50

OTHER INCOME

Endowment Income	-0-	
Gifts and Grants (Includes government grants and religious contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>
TOTAL INCOME		1,349,862.47

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	347,642.80	
Non-faculty course instructional costs	2,760.01	
General departmental expense	15,247.63	365,650.44
Upper Division		
Faculty Cost	157,965.40	
Non-faculty course instructional costs	4,378.68	
General departmental expense	7,934.67	170,278.75

OTHER EXPENSES

Administrative and General (Includes other instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid - Grants and Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>812,935.00</u>

TOTAL EXPENSE 1,348,864.19

NET SURPLUS OR (DEFICIT) \$ 998.28

equivalent students with substantially higher student-faculty ratios. The fact that the same number of faculty is teaching 330 more students results in a decrease in per credit hour tuition of \$5.00 for lower division students and \$7.00 for upper division students.

Maximum Student-Faculty Ratios and
870 Full-Time Equivalent Students

The two plus two plan is presented in Tables XXXIX and XL with the academic program of Sacred Heart College having a full-time equivalent enrollment of 870 students with a 25-1 student-faculty ratio at the lower division and a 20-1 ratio at the upper division. This combination of faculty and students results in a surplus budget while charging a per credit hour tuition rate of \$14.50 to lower division students and \$18.75 to upper division students. This represents very little change in student tuition rates from the example presented in Tables XXXV and XXVI which called for 1,200 students and the maximum student-faculty ratios as defined in this study.

In contrasting this hypothetical example with the actual 1970-71 program results as listed in Tables XXXI and XXXII, the current, actual expenditures for the two plus two plan faculty would come very close to meeting the costs of maintaining the example currently under consideration.

⁶⁴ 870 represents the approximate mid-point between the listed maximum enrollment (1,200 FTE) and the actual full-time enrollment resulting from the application of the two plus two plan (540.30 FTE).

⁶⁵ Two semester, instructional revenue and expenses from Table XXXVII, all other revenue and expenses from Table XXII.

TABLE XXXIX

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND 870 FULL-TIME
EQUIVALENT STUDENTS, SACRED HEART COLLEGE

I. General Information	
1. Total FTE enrollment - two plus two plan.	870.00
2. Lower division FTE enrollment (870 x .7395).	643.36
3. Upper division FTE enrollment (870 x .2605).	226.64
4. Net non-instructional expense (Table XXIII, G.3.).	\$26,643.50
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$30.62
II. Lower Division Information and Analysis	
1. FTE enrollment.	643.36
2. Credit hours produced (II.1. x 30).	19,301
3. Student-faculty ratio (Chapter III, p. 38).	25-1
4. FTE faculty (II.1./25).	25.73
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$9,910.00)	\$254,984.30
b. Non-faculty course instructional costs (II.1. x \$4.29).	\$2,760.01
c. General departmental expense (II.1. x \$23.70).	\$15,247.63
d. Non-instructional expense (I.5. x II.1.).	\$19,699.68
e. Total expense to be met by instructional income.	\$292,691.62
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$21.57).	\$13,877.28
b. General departmental income (II.1. x \$0.94).	\$604.76
c. Total non-tuition instructional income.	\$14,482.04
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$278,209.58
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$14.41
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	226.64
2. Credit hours produced (III.1. x 30).	6,799
3. Student-faculty ratio (Chapter III, Page 38).	20-1
4. FTE faculty (III.1./20).	11.33
5. Expenses to be met by instructional income	
a. Faculty cost (III.4. x \$9,910.00).	\$112,280.30
b. Non-faculty course instructional costs (III.1. x \$19.32).	\$4,378.68
c. General departmental expense (III.1. x \$35.01).	\$7,934.67
d. Non-instructional expense (I.5. x III.1.).	\$6,936.72

TABLE XXXIX (CONTINUED)

e. Total expense to be met by instructional income.	\$131,530.37
6. Non-tuition instructional income.	
a. Non-tuition course income (III.1. x \$18.40).	\$4,170.18
b. General departmental income (III.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$4,170.18
7. Net amount needed from tuition income (III.5.e. - III.6.c.).	\$127,360.19
8. Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$18.73

TABLE XL

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM
STUDENT-FACULTY RATIOS AND 870 FULL-TIME EQUIVALENT
STUDENTS, SACRED HEART COLLEGE⁶⁶

EDUCATIONAL REVENUE

Lower Division

Tuition - two semesters (19,301 x \$14.50)	\$279,864.50	
Non-tuition course income	13,877.28	
General departmental income	604.76	\$ 294,346.54

Upper Division

Tuition - two semesters (6,799 x \$18.75)	127,481.25	
Non-tuition course income	4,170.18	131,651.43
Tuition and Fees - Other		74,771.50

OTHER INCOME

Endowment Income	-0-	
Gifts and Grants (Includes government grants and religious contributions)	462,259.00	
Other Revenues	8,721.00	
Auxiliary Enterprises	240,540.00	<u>711,520.00</u>

TOTAL INCOME 1,212,229.47

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division

Faculty Cost	254,984.30	
Non-faculty course instructional costs	2,760.01	
General departmental expense	15,247.63	272,991.94

Upper Division

Faculty Cost	112,280.30	
Non-faculty course instructional costs	4,378.68	
General departmental expense	7,934.67	124,593.65

OTHER EXPENSES

Administrative and General (Includes other instructional)	374,179.00	
Operations and Maintenance	79,374.00	
Student Aid - Grants and Scholarships	111,064.00	
Auxiliary Enterprises	248,318.00	<u>812,935.00</u>

TOTAL EXPENSE 1,210,520.59

NET SURPLUS OR (DEFICIT) \$ 1,708.88

Summary

For Sacred Heart College, increasing the enrollment without an accompanying decrease in the student-faculty ratio contributes little hope for tuition relief for current or potential students. With the 1970-71 program of the college as a base, the potential for lowering tuition rates as a means of increasing the pool of potential applicants lies in the ability of the institution to increase its student-faculty ratio. The contribution of the two plus two plan to this end was to eliminate a group of upper division programs whose average student-faculty ratio was 5.32-1.

Saint Edward's University

Institutional Information

Actual Statement of Revenue and Expenses

Presented in Table XLI are the actual income and expenditures of St. Edward's University for the 1970-71 academic year. This report was adapted to this format directly from the institution's 1970 official audit.

Revised Statement of Revenue and Expense

Shown in Table XLII is the budget for St. Edward's University with the revenue and expenses directly applicable to the two-semester

⁶⁶Two semester, instructional revenue and expenses from Table XXXIX, all other revenue and expenses from Table XXII.

undergraduate program clearly identified and with the additional instructional cost resulting from the use of only full-time faculty added. The net operating deficit for St. Edward's University, therefore, is \$483,757.47. The information presented in this budget will serve as a foundation throughout the analysis of St. Edward's University.

TABLE XLI

ACTUAL STATEMENT OF REVENUE AND EXPENSES, JULY 1, 1970 TO
JUNE 30, 1971, SAINT EDWARD'S UNIVERSITY

EDUCATIONAL REVENUE

Tuition and Fees		\$1,120,507.00
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OTHER INCOME

Endowment Income	\$ 65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Income	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>
TOTAL INCOME		2,348,035.00

EXPENSES

Instructional	892,442.00	
Administration and General Operations and Maintenance	708,021.00	
Student Aid	298,551.00	
Auxiliary Enterprises	203,284.00	
	709,768.00	<u>2,812,066.00</u>
TOTAL NET DEFICIT		\$ (464,031.00)

Source: Author Anderson & Co., Saint Edward's University Financial Statements as of June 30, 1971 (Houston, 1971).

TABLE XLII

REVISED STATEMENT OF REVENUE AND EXPENSES, JULY 1, 1970 TO
 JUNE 30, 1971, SAINT EDWARD'S UNIVERSITY⁶⁷

EDUCATIONAL REVENUE

Tuition and Class Fees - Undergraduate Two Semesters	\$ 920,949.28
Tuition and Fees - Other	199,557.72

OTHER INCOME

Endowment Income	\$ 65,498.00	
Gifts and Grants (Includes Religious Contributions)	360,330.00	
Other Revenues	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>
TOTAL INCOME		2,348,035.00

EXPENSES

Instructional - Undergraduate, Two Semesters	730,307.81	
Administration and General (Includes Other Instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,831,792.47</u>
TOTAL NET DEFICIT		\$ (483,757.47)

The financial deficit of St. Edward's presents something of a problem for the analysis of the two plus two plan as the methodology requires that a balanced budget be obtained; this will result in tuition rates substantially higher than those currently being charged. To obtain specific insight into the reason for the magnitude of the deficit was virtually impossible as the president and business manager who were in office during this period are no longer associated with the institution and most of the people who are currently in positions of authority are either new to their jobs or are in an acting capacity. Though there was no single reference to substantiate this reaction, comments made to the financial situation of the 1970-71 academic year seemed to indicate that the deficit, for the most part, was the result of the institution's efforts to establish, develop, and to upgrade programs to insure future viability. Current enrollment figures and the level of applications for the Fall, 1972, term⁶⁸ may lend some support to this subjective reaction.

General Institutional Data

Presented in Table XLIII are a wide variety of informational items necessary for the application and analysis of the two plus two plan. In point A, it is indicated that there will be no need to add lower division courses to accommodate students who may desire to transfer after two years, while the need to retain the upper division interdisciplinary

⁶⁷Based on information from Table XLI; Table LXXIV, Appendix D; Table LXXV, Appendix D; Table LXXVII, Appendix D; and Table LXXVIII, Appendix D.

⁶⁸John Lucas, Director of Admissions; interview in Austin, March 1, 1972.

TABLE XLIII

GENERAL INSTITUTIONAL DATA, SAINT EDWARD'S UNIVERSITY

-
- A. Additional lower division courses necessary to provide sufficient course offerings to allow for transfer to area institutions: None⁶⁹
- B. Upper division courses retained for general education purposes: Interdisciplinary Study (IDS) courses are necessary for the general education program; however, their income exceeds expense and, therefore, can be retained on that basis also.⁷⁰
- C. Maximum physical plant capacity: 1,400 average full-time equivalent undergraduate enrollment. Based on subjective figure arrived at by the institution's Administrative Council.⁷¹ Source or statistics for a more accurate estimate were not available.
- D. Average full-time faculty salary (including fringe benefits and social security): \$10,656.00.⁷²
- E. Annual average undergraduate full-time equivalent enrollment: 928.77. Based upon a total of 27,863 undergraduate credit hours produced and a 120 credit hour graduation requirement.⁷³
- F. Tuition income per credit hour produced: \$32.56.⁷⁴
- G. Non-instructional budget (from Table XLII).⁷⁵
- | | |
|--|------------------------|
| 1. Total non-instructional expenses: | <u>\$2,101,484.66.</u> |
| 2. Total non-instructional income: | <u>\$1,427,085.72.</u> |
| 3. Net non-instructional income or (expenses): | <u>\$(674,398.94).</u> |
-

studies courses for general education purposes is identified in point B. The average full-time faculty salary, the annual average full-time equivalent enrollment, and the tuition income per credit hour produced are also presented in Table XLIII, with these figures being used in the data collection process. Item C, the maximum physical plant capacity, is a figure which will represent the upper enrollment limit in this study. Finally, based upon information found in Table XLII, the net non-instructional expense figure is revealed. This figure will be used as a constant to be applied in the several examples of the two plus two plan. The amount of the net non-instructional expense, \$674,398.94, represents, to a large extent, the institutional deficit for the 1970-71 academic year, a deficit, according to this figure, which cannot be entirely attributed to the undergraduate academic program.

⁶⁹Based upon a review of the current college catalogs of Our Lady of the Lake College, Texas A. & M. University, Texas Christian University, University of Dallas, and the University of Texas. All lower division required courses at each of these colleges were available at St. Edward's University.

⁷⁰St. Edward's University 1971-72 General Bulletin, p. 16.

⁷¹Virginia F. Dailey, Acting Academic Dean, letter dated March 28, 1972.

⁷²Average total compensation (including FICA) for all persons with academic rank and salary who spend 50% or more of their time in undergraduate teaching and/or departmental administration (\$564,786.07/53).

⁷³St. Edward's University 1971-72 General Bulletin, p. 16. Full-time equivalents are based on 25% of the total graduation requirement for a base of 30 credit hours for St. Edward's University.

⁷⁴Based upon a total, two semester, undergraduate, tuition income of \$907,330.00 and 27,863 credit hours produced.

⁷⁵Based upon all expenses and incomes, less those directly related to the two semester instructional income and expense, as listed in Table XLII. These figures will remain constant throughout the study of St. Edward's University.

Instructional Information

St. Edward's University's actual 1970-71 undergraduate program results for the main two semesters are shown in Tables XLIV and XLV. Presented in Table XLIV is the lower division program, and revealed in Table XLV is the upper division program of the university. This information includes a financial summary for each department along with the credit hours produced and the percent of instructor time utilized by the department. At both the lower and upper divisions the college is producing more instructional income than expense. As to be expected, however, this surplus was largely in favor of the lower division, \$144,209.36 to \$46,432.11.

The Retention of Upper Division Programs

When the guidelines established in the methodology were applied the following upper division programs were retained for purposes of this study. Five of the six components of the business program were retained. Business administration, finance, management, and marketing were retained because of the revenue produced. Accounting was continued because of its support to the other four. Other departments retained because their instructional income exceeded expense were education, English, history, interdisciplinary studies, philosophy, political science, and psychology. Though art and music produced a net income, the true reason for continuance, regardless of income, was to serve education students taking methods courses. Sociology was retained, though it had a net expense, because of its close

TABLE XLIV

LOWER DIVISION INSTRUCTIONAL INFORMATION, SAINT EDWARD'S UNIVERSITY⁷⁶

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	510	160.74	\$ 20,388.09	\$ 17,455.60	\$ (2,932.49)
Biology	878	174.85	19,912.98	30,485.68	10,572.70
Business Administration					
A. Acct.	642	100.08	13,622.56	20,903.52	7,280.96
Chemistry	361	117.10	12,998.56	13,004.16	5.60
Dance	27	16.00	2,039.28	879.12	(1,160.16)
Economics	612	72.00	8,165.34	19,926.72	11,761.38
English	2,408	449.19	51,136.97	78,404.48	27,267.51
French	276	68.16	7,756.88	9,331.56	1,574.68
G. Engineer.	60	81.12	9,204.57	1,993.60	(7,210.97)
German	100	48.00	5,485.20	3,381.00	(2,104.20)
History	1,356	175.68	19,870.90	44,151.36	24,280.46
I.D.S. ⁷⁷	1,131	224.36	27,870.08	36,825.36	8,955.28
Mathematics	2,032	340.80	39,558.12	70,536.92	30,978.80
Music	508	140.53	17,064.55	18,190.48	1,125.93
Philosophy	858	179.49	20,330.03	27,936.48	7,606.45
Phys. Educ.	195	50.04	6,913.48	6,349.20	(564.28)
Physics	329	125.16	14,417.85	11,292.24	(3,125.61)
Pol. Sci.	504	99.96	11,226.95	16,410.24	5,183.29
Psychology	462	54.77	6,544.95	15,042.72	8,508.77
Reading	50	25.02	2,739.86	1,628.00	(1,111.86)
Sociology	1,005	130.85	15,338.70	32,722.80	17,384.10

TABLE XLIV (CONTINUED)

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Spanish	372	124.84	\$ 14,167.02	\$ 12,112.32	\$ (2,054.70)
Theatre	705	134.64	17,021.84	23,184.80	6,162.96
Theology	<u>96</u>	<u>65.04</u>	<u>7,301.00</u>	<u>3,125.76</u>	<u>(4,175.24)</u>
TOTALS	15,477	3,158.42	\$371,064.76	\$515,274.12	\$144,209.36

TABLE XLV

UPPER DIVISION INSTRUCTIONAL INFORMATION, SAINT EDWARD'S UNIVERSITY⁷⁸

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	108	27.51	\$ 3,432.95	\$ 3,516.48	\$ 83.53
Biology	219	132.45	15,074.58	7,647.64	(7,426.94)
Business Administration					
A. Acct.	381	100.08	13,622.56	12,405.36	(1,217.20)
B. Adm. Ser.	173	66.64	9,566.16	6,032.88	(3,533.28)
C. Bus. Adm.	1,542	225.18	30,650.76	50,207.52	19,556.76
D. Finance	846	137.49	18,348.47	27,545.76	9,197.29
E. Mgt.	684	87.57	11,919.74	22,271.04	10,351.30
F. Mkt.	681	100.08	13,622.56	22,173.36	8,550.80
Chemistry	124	116.30	13,353.65	4,532.44	(8,821.21)
Economics	132	62.04	7,021.85	4,297.92	(2,723.93)
Education	1,177	277.69	37,983.12	38,323.12	340.00
English	1,278	233.07	26,595.03	41,611.68	15,016.65
French	142	76.68	8,726.51	4,938.52	(3,787.99)
German	15	12.00	1,371.30	513.40	(857.90)
History	1,329	237.78	26,899.13	43,272.24	16,373.11
I.D.S.	864	177.24	22,320.66	28,131.84	5,811.18
Latin	24	40.00	4,571.00	816.44	(3,754.56)
Mathematics	261	109.53	12,752.35	8,578.16	(4,174.19)
Music	85	13.92	1,900.97	2,817.60	916.63
Philosophy	423	97.50	11,037.68	13,772.88	2,735.20
Phys. Educ.	104	29.19	3,961.90	3,386.24	(575.66)
Physics	30	44.48	5,060.02	1,106.80	(3,953.22)
Pol. Sci.	273	44.40	5,059.96	8,888.88	3,828.92
Psychology	408	80.04	9,645.32	13,284.48	3,639.16

TABLE XLV (CONTINUED)

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Sociology	297	108.42	\$ 12,669.50	\$ 9,670.32	\$(2,999.18)
Spanish	369	125.25	14,179.97	12,014.64	(2,165.33)
Theatre	327	90.45	11,393.55	10,987.12	(406.43)
Theology	<u>90</u>	<u>57.54</u>	<u>6,501.80</u>	<u>2,930.40</u>	<u>(3,571.40)</u>
TOTALS	12,386	2,910.52	\$359,243.05	\$405,675.16	\$46,432.11

interrelationship with psychology and, to a limited extent, its possible prestige. Finally, those programs retained solely because of the prestige factor were theatre arts and theology. Theatre arts prestige comes from its ability to attract the community to the campus, and the prestige of theology comes from the expectations of donors and parents.

Listed in Table XLVI are the financial and instructional data for the upper division programs retained while this information for the upper division programs which are being discontinued for purposes of this study are listed in Table XLVII. The net income loss of the discontinued programs was \$41,774.21.

The various student-faculty ratios of the individual parts of the St. Edward's 1970-71 academic program and several combinations of these parts are presented in Table XLVIII. Of immediate importance is the student-faculty ratio for the upper division-discontinued programs. This ratio is 6.52-1. An interesting point which is presented in Table XLVIII is the fact that the student-faculty ratio for the upper division programs retained exceeds the ratio for the entire lower division. The reason, in part, was given by the acting academic dean who not only alluded to the institution's ability to retain students, but also indicated that sophomore students were allowed to take upper division courses.⁷⁹ The existing lower division and upper division-retained

⁷⁶ A composite of Table LXXIV, Appendix D, and Table LXXVII, Appendix D.

⁷⁷ Interdisciplinary studies, St. Edward's University general education courses.

⁷⁸ A composite of Table LXXV, Appendix D, and Table LXXVIII, Appendix D.

⁷⁹ Virginia Dailey, Ph. D., conversation in Austin, Texas, February 24, 1972.

TABLE XLVI

UPPER DIVISION PROGRAMS RETAINED, SAINT EDWARD'S UNIVERSITY

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	Total Income	Net Income or (Expense)
Art	108	27.51	\$ 3,432.95	\$ 3,516.48	\$ 83.53
Business Administration					
A. Acct.	381	100.08	13,622.56	12,405.36	(1,217.20)
B. Bus. Adm.	1,542	225.18	30,650.76	50,207.52	19,556.76
C. Finance	846	137.49	18,348.47	27,545.76	9,197.29
D. Mgt.	684	87.57	11,919.74	22,271.04	10,351.30
E. Mkt.	681	100.08	13,622.56	22,173.36	8,550.80
Education	1,177	277.69	37,983.12	38,323.12	340.00
English	1,278	233.07	26,595.03	41,611.68	15,016.65
History	1,329	237.78	26,899.13	43,272.24	16,373.11
I.D.S.	864	177.24	22,320.66	28,131.84	5,811.18
Music	85	13.92	1,900.97	2,817.60	916.63
Philosophy	423	97.50	11,037.68	13,772.88	2,735.20
Pol. Sci.	273	44.40	5,059.96	8,888.88	3,828.92
Psychology	408	80.04	9,645.32	13,284.48	3,639.16
Sociology	297	108.42	12,669.50	9,670.32	(2,999.18)
Theatre	327	90.45	11,393.55	10,987.12	(406.43)
Theology	90	57.54	6,501.80	2,930.40	(3,571.40)
TOTALS	10,793	2,095.96	\$263,603.76	\$351,810.08	\$88,206.32

TABLE XLVII

UPPER DIVISION PROGRAMS DISCONTINUED, SAINT EDWARD'S UNIVERSITY

Department	Cr. Hrs. Produced	Percent of Instructor Time	Total Expense	* Total Income	Net Income or (Expense)
Biology	219	132.45	\$15,074.58	\$ 7,647.64	\$ (7,426.94)
Business Administration					
A. Adm. Ser.	173	66.64	9,566.16	6,032.88	(3,533.28)
Chemistry	124	116.30	13,353.65	4,532.44	(8,821.21)
Economics	132	62.04	7,021.85	4,298.92	(2,723.93)
French	142	76.68	8,726.51	4,938.52	(3,787.99)
German	15	12.00	1,371.30	513.40	(857.90)
Latin	24	40.00	4,571.00	816.44	(3,754.56)
Mathematics	261	109.53	12,752.35	8,578.16	(4,174.19)
Phys. Educ.	104	29.19	3,961.90	3,386.24	(575.66)
Physics	30	44.48	5,060.02	1,106.80	(3,953.22)
Spanish	<u>369</u>	<u>125.25</u>	<u>14,179.97</u>	<u>12,014.64</u>	<u>(2,165.33)</u>
TOTALS	1,593	814.56	\$95,639.29	\$53,865.04	\$(41,774.21)

ratios, 16.34-1 and 17.16-1, will be utilized in two applications of the two plus two plan in hypothetical form.

TABLE XLVIII

STUDENT-FACULTY RATIOS: SAINT EDWARD'S UNIVERSITY⁸⁰

A	B	C	D
Division	FTE Student Enrollment Cr. Hrs. Produced/30	FTE Faculty	Student-Faculty Ratios
1. Lower - All	515.90	31.58	16.34-1
2. Upper - All	412.87	29.11	14.18-1
3. Lower & Upper - All	928.77	60.69	15.30-1
4. Upper - Retained	359.77	20.96	17.16-1
5. Upper - Discontinued	53.10	8.15	6.52-1
6. Lower - All and Upper - Retained	875.67	52.54	16.67-1

Presented in Tables XLIX and L are some additional informational items necessary to the application of the two plus two plan. The percentages of students in the lower and upper division are listed in Table XLIX with these percentages to be utilized as constants for examples requiring the expansion of the total undergraduate enrollment. Shown

⁸⁰Based on information contained in Table XLIV, Table XLV, Table XXVI and Table XXVII.

in Table L are the breakdown of instructional expenses and incomes, exclusive of faculty cost and tuition income. These figures, on a per student basis, will serve as constants for the various applications of the two plus two plan.

TABLE XLIX

TWO PLUS TWO PLAN: PERCENT OF STUDENTS BY DIVISION, SAINT EDWARD'S UNIVERSITY

A Division	B FTE Student Enrollment	C Percent of Total
1. Lower - All	515.90	58.91
2. Upper - Retained	359.77	41.09
3. Total	875.67	100.00

Two Plus Two Plan

Actual 1970-71 Program Results

In contrast to the average tuition rate of \$32.56 which St. Edward's University charged its students in 1970-71, the two plus two plan requires a lower division tuition rate of \$49.00 per credit hour and an upper division rate of \$50.00. The primary difference between

the two rates is the fact that the rates listed herein are those necessary to surmount a deficit of \$483,757.47 less a savings of \$41,774.21 from programs which were discontinued. The detailed information concerning these tuition rates and the resulting budgetary surplus can be found in Tables LI and LII.

TABLE L
INSTRUCTIONAL INCOME AND EXPENSE PER STUDENT, SAINT EDWARD'S
UNIVERSITY⁸¹

A Division	B Category of Income or (Expense)	C Total Income or (Expense)	D Income or (Expense) per FTE Student
1. Lower	Non-Faculty Course Instructional Costs	\$ -0-	\$ -0-
2. Lower	General Departmental Expense	34,502.89	66.87
3. Lower	Non-Tuition Course Income	11,343.00	21.99
4. Lower	General Departmental Income	-0-	-0-
5. Upper-Retained	Non-Faculty Course Instructional Costs	-0-	-0-
6. Upper-Retained	General Departmental Expense	40,258.02	111.89
7. Upper-Retained	Non-Tuition Course Income	390.00	1.08
8. Upper-Retained	General Departmental Income	-0-	-0-

TABLE LI

TWO PLUS TWO PLAN: ACTUAL 1970-71 PROGRAM RESULTS,
SAINT EDWARD'S UNIVERSITY

I. General Information	
1. Lower division FTE enrollment (Table XLVIII, B.1.).	515.90
2. Upper division FTE enrollment (Table XLVIII, B.4.).	359.77
3. Total FTE enrollment - two plus two plan (I.1. plus I.2.).	875.67
4. Net non-instructional expense (Table XLIII, G.3.).	\$674,398.94
5. Net non-instructional expense per FTE student (I.4./I.3.).	\$770.15
II. Lower Division Information and Analysis	
1. FTE enrollment	515.90
2. Credit hours produced (Table XLIV).	15,477
3. Expenses to be met by instructional income.	
a. Faculty cost (Table LXXIV, Appendix D).	\$336,561.87
b. Non-faculty course instructional costs (Table L, C.1.).	-0-
c. General departmental expense (Table L, C.2.).	\$34,502.89
d. Non-instructional expense (I.5. x II.1.).	\$397,320.38
e. Total expenses to be met by instructional income	\$768,385.14
4. Non-tuition instructional income.	
a. Non-tuition course income (Table L, C.3.).	\$11,343.00
b. General departmental income (Table L, C.4.).	-0-
c. Total non-tuition instructional income.	\$11,343.00
5. Net amount needed from tuition income (II.3.e. - II.4.c.).	\$757,042.14
6. Minimum per credit hour tuition rate, independent of individual fees (II.5./II.2.).	\$48.91
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	359.77
2. Credit hours produced (Table XLVI).	10,793
3. Expenses to be met by instructional income.	
a. Faculty cost. ⁸²	\$223,345.74
b. Non-faculty course instructional costs (Table L, C.5.).	-0-
c. General departmental expense (Table L, C.6.).	\$40,258.02
d. Non-instructional expense (I.5. x III.1.).	\$277,076.86
e. Total expenses to be met by instructional income.	\$540,680.62
4. Non-tuition instructional income.	
a. Non-tuition course income (Table L, C.7.)	\$390.00

TABLE LI (CONTINUED)

b. General departmental income (Table L, C.8.).	-0-
c. Total non-tuition instructional income.	\$390.00
5. Net amount needed from tuition income (III.3.e. - III.4.c.).	\$540,290.62
6. Minimum per credit hour tuition rate, independent of individual fees (III.5./III.2.).	\$50.06

TABLE LII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
PROGRAM RESULTS, SAINT EDWARD'S UNIVERSITY⁸³

EDUCATIONAL REVENUE

Lower Division

Tuition - two semesters (15,477 x \$49.00)	\$758,373.00	
Non-tuition course income	11,343.00	\$769,716.00

Upper Division

Tuition - two semesters (10,793 x \$50.00)	539,650.00	
Non-tuition course income	390.00	540,040.00
Tuition and Fees - Other		199,557.72

OTHER INCOME

Endowment Income	65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Revenues	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>

TOTAL INCOME		2,736,841.72
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EDUCATIONAL EXPENSE (Two Semesters)

Lower Division

Faculty Cost	336,561.87	
General departmental expense	34,502.89	371,064.76

Upper Division

Faculty Cost	223,345.74	
General departmental expense	40,258.02	263,603.76

OTHER EXPENSES

Administrative and General (Includes other instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,101,484.66</u>

TOTAL EXPENSES		2,736,153.18
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NET SURPLUS OR (DEFICIT)		\$ 688.54
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Actual 1970-71 Student-Faculty Ratios
and 1,400 Full-Time Equivalent Under-
graduate Students

Presented in Tables LIII and LIV are the resulting costs and tuition charges resulting from the two plus two plan with the enrollment expanded to 1,400 full-time equivalent undergraduate students while retaining existing student-faculty ratios. A minimal operating deficit of \$82.87 would result from per credit hour tuition rates of \$39.25 for lower division students and \$40.50 for upper division students. These rates represent a drop of \$9.75 per credit hour for lower division classes and \$9.50 for upper division classes when compared to the rates needed to balance the budget at the actual two plus two enrollment level. As was the case in the earlier analysis of Phillips University, the decrease in the tuition rate is the result of spreading the non-instructional expense over a broader base.

Maximum Student-Faculty Ratios and
1,400 Full-Time Equivalent Under-
graduate Students

Continuing with the maximum enrollment figure of 1,400 full-time equivalent undergraduate students, and expanding the student-faculty

⁸¹ Actual breakdown of the expenses and incomes listed in Table XLIV and XLVI.

⁸² Total of faculty costs of upper division programs retained. Taken from Table LXXV, Appendix D.

⁸³ Undergraduate, two semester, instructional revenue and expenses from Table LI, all other revenue and expenses from Table XLII.

TABLE LIII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND
1,400 FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
SAINT EDWARD'S UNIVERSITY

I. General Information		
1. Total FTE enrollment - two plus two plan (Table XLVIII, C.).		1,400.00
2. Lower division FTE enrollment (1,400.00 x .5891). ⁸⁴		824.74
3. Upper division FTE enrollment (1,400.00 x .4109). ⁸⁵		575.26
4. Net non-instructional expense (Table XLVIII, G.3.).		\$674,398.94
5. Net non-instructional expense per FTE student (I.4./I.1.).		\$481.71
II. Lower Division Information and Analysis		
1. FTE enrollment		824.74
2. Credit hours produced (II.1. x 30).		24,742
3. Student-faculty ratio (Table XLVIII, D.1.).		16.34-1
4. FTE faculty (II.1./16.34).		50.47
5. Expenses to be met by instructional income.		
a. Faculty cost (II.4. x \$10,656.00). ⁸⁶		\$537,808.32
b. Non-faculty course instructional costs (II.1. x \$0.00). ⁸⁷		-0-
c. General departmental expense (II.1. x \$66.87). ⁸⁸		\$55,150.36
d. Non-instructional expense (I.5. x II.1.).		\$397,285.50
e. Total expense to be met by instructional income.		\$990,244.18
6. Non-tuition instructional income.		
a. Non-tuition course income (II.1. x \$21.99). ⁸⁹		\$18,136.03
b. General departmental income (II.1. x \$0.00). ⁹⁰		-0-
c. Total non-tuition instructional income		\$18,136.03
7. Net amount needed from tuition income (II.5.e. - II.6.c.).		\$972,108.15
8. Minimum per credit hour tuition rate, independent of individual fees (II.7./II.2.).		\$39.29
III. Upper Division-Retained Information and Analysis		
1. FTE enrollment.		575.26
2. Credit hours produced (III.1. x 30).		17,258
3. Student-faculty ratio (Table XLVIII, D.4.).		17.16-1
4. FTE faculty (III.1./17.16).		33.52
5. Expenses to be met by instructional income.		
a. Faculty cost (III.4. x \$10,656.00).		\$357,189.12

TABLE LIII (CONTINUED)

b.	Non-faculty course instructional costs (III.1. x \$0.00). ⁹¹	-0-
c.	General departmental expense (III.1. x \$111.89). ⁹²	\$64,365.84
d.	Non-instructional expense (I.5. x III.1.).	\$277,108.49
e.	Total expenses to be met by instructional income.	\$698,663.45
6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$1.08). ⁹³	\$621.28
b.	General departmental income (III.1. x \$0.00). ⁹⁴	-0-
c.	Total non-tuition instructional income.	\$621.28
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$698,042.17
8.	Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$40.45

TABLE LIV

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
 STUDENT-FACULTY RATIOS AND 1,400 FULL-TIME EQUIVALENT
 UNDERGRADUATE STUDENTS, SAINT EDWARD'S
 UNIVERSITY⁹⁵

 EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (24,742 x \$39.25)	\$971,123.50	
Non-tuition course income	18,136.03	\$ 989,259.53
Upper Division		
Tuition - two semesters (17,258 x \$40.50)	698,949.00	
Non-tuition course income	621.28	699,570.28
Tuition and Fees - Other		199,557.72

OTHER INCOME

Endowment Income	65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Revenues	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>
TOTAL INCOME		3,115,915.53

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	537,808.32	
General departmental expense	55,150.36	592,958.68
Upper Division		
Faculty Cost	357,189.12	
General departmental expense	64,365.84	421,554.96

OTHER EXPENSES

Administration and General (Includes other instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,101,484.66</u>
TOTAL EXPENSES		3,115,998.30
NET SURPLUS OR (DEFICIT)		\$ (82.87)

ratios to 25-1 for the lower division and 20-1 for the upper division, the two plus two plan program was applied to St. Edward's University. The analysis and budget for this mix are reported in Tables LV and LVI. A lower division tuition rate of \$31.75 per credit hour and an upper division rate of \$37.50 per credit hour would have created an operating deficit of only \$432.33. This represents a savings of \$7.50 per credit hour for lower division students and \$3.00 for upper division students over the previous example using the same enrollment figures but with the existing student-faculty ratios. The largest contrast, of course, is between this example and the two plus two plan based on actual program results reported in Tables LI and LII where the per credit hour tuition rates were \$49.00 for lower and \$50.00 for upper division students. The comparison of these two examples represents a difference in total

⁸⁴Table XLIX, C.1.

⁸⁵Table XLIX, C.2.

⁸⁶Table XLIII, D.

⁸⁷Table L, D.1.

⁸⁸Table L, D.2.

⁸⁹Table L, D.3.

⁹⁰Table L, D.4.

⁹¹Table L, D.5.

⁹²Table L, D.6.

⁹³Table L, D.7.

⁹⁴Table L, D.8.

⁹⁵Undergraduate, two semester, instructional revenue and expenses from Table LIII, all other revenue and expenses from Table XLII.

TABLE LV

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND 1,400
FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
SAINT EDWARD'S UNIVERSITY

I. General Information	
1. Total FTE enrollment - two plus two plan (Table XLIII, C.).	1,400.00
2. Lower division FTE enrollment (1,400.00 x .5891).	824.78
3. Upper division FTE enrollment (1,400.00 x .4109).	575.26
4. Net non-instructional expense (Table XLIII, G.3.).	\$674,398.94
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$481.71
II. Lower Division Information and Analysis	
1. FTE enrollment.	824.78
2. Credit hours produced (II.1. x 30).	24,742
3. Student-faculty ratio (Chapter III, page 38).	25-1
4. FTE faculty (II.1./25).	32.99
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$10,656.00).	\$351,541.44
b. Non-faculty course instructional costs (II.1. x \$0.00).	-0-
c. General departmental expense (II.1. x \$68.74).	\$55,150.36
d. Non-instructional expense (I.5. x II.1.).	\$397,285.50
e. Total expense to be met by instructional income.	\$803,977.30
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$21.99).	\$18,136.03
b. General departmental income (II.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$18,136.03
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$785,841.27
8. Minimum per credit hour tuition rate, independent of individual fees (II.7./II.2.).	\$31.76
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	575.26
2. Credit hours produced (III.1. x 30).	17,258
3. Student-faculty ratio (Chapter III, page 38).	20-1
4. FTE faculty (III.1./20).	28.76
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$10,656.00).	\$306,466.56

TABLE LV (CONTINUED)

b.	Non-faculty course instructional costs (III.1. x \$0.00).	-0-
c.	General departmental expense (III.1. x \$111.89).	\$64,365.84
d.	Non-instructional expense (I.5. x III.1.).	\$277,108.49
e.	Total expenses to be met by instructional income.	\$647,940.89
6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$1.08).	\$621.28
b.	General departmental income (III.1. x \$0.00).	-0-
c.	Total non-tuition instructional income.	\$621.28
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$647,319.61
8.	Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$37.51

TABLE LVI

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM STUDENT-
FACULTY RATIOS AND 1,400 FULL-TIME EQUIVALENT UNDERGRADUATE
STUDENTS, SAINT EDWARD'S UNIVERSITY⁹⁶

EDUCATIONAL REVENUE

Lower Division

Tuition - two semesters (24,742 x \$31.75)	\$785,558.50	
Non-tuition course income	18,136.03	\$ 803,694.53
Upper Division		
Tuition - two semesters (17,258 x \$37.50)	647,175.00	
Non-tuition course income	621.28	647,796.28
Tuition and Fees - Other		199,557.72

OTHER INCOME

Endowment Income	65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Revenues	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>
TOTAL INCOME		2,878,576.53

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	351,541.44	
General departmental expense	55,150.36	406,691.80
Upper Division		
Faculty Cost	306,466.56	
General departmental expense	64,365.84	370,832.40

OTHER EXPENSES

Administration and General (Includes other instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,101,484.66</u>
TOTAL EXPENSES		2,879,008.86
NET SURPLUS OR (DEFICIT)		\$ (432.33)

annual tuition of \$517.50 for the lower division student and \$375.00 for the upper division student.

Another interesting point which results from the comparison of this example of the two plus two plan and the example utilizing actual program results is the close similarity in lower division instructional costs. If St. Edward's University would be willing to accept a 25-1 lower division student-faculty ratio, they could accommodate 300 more students with minimal additions to the lower division teaching staff.

Actual 1970-71 Student-Faculty Ratios
and 1,140 Full-Time Equivalent Under-
graduate Students

Presented in Tables LVII and LVIII are the effects of the two plus two plan at an intermediate enrollment level of 1,140 full-time equivalent undergraduate students utilizing the existing student-faculty ratios. This intermediate enrollment level is the approximate midpoint between the actual enrollment under the two plus two plan and the institution's stated maximum undergraduate capacity. As expected from past experience, the result of this example permits a balanced budget with tuition rates below those of the two plus two plan based on actual enrollment figures and program results, a decrease due to the wider distribution of the institution's net deficit in non-instructional areas. The decreased rate amounts to \$6.00 per credit hour for lower division students and \$5.75 for upper division students.

⁹⁶Undergraduate, two semester, instructional revenue and expenses from Table LV, all other revenue and expenses from Table XLII.

TABLE LVII

TWO PLUS TWO PLAN: ACTUAL 1970-71 STUDENT-FACULTY RATIOS AND
1,140 FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS
SAINT EDWARD'S UNIVERSITY⁹⁷

I. General Information		
1. Total FTE enrollment - two plus two plan.		1,140.00
2. Lower division FTE enrollment (1,140.00 x .5891).		671.57
3. Upper division FTE enrollment (1,140.00 x .4109).		468.43
4. Net non-instructional expense (Table XLVIII, G.3.).		\$674,398.94
5. Net non-instructional expense per FTE student (I.4./I.1.).		\$591.57
II. Lower Division Information and Analysis		
1. FTE enrollment.		671.57
2. Credit hours produced (II.1. x 30).		20,147
3. Student-faculty ratio (Table XLVIII, D.1.).		16.34-1
4. FTE faculty (II.1./16.34).		41.10
5. Expenses to be met by instructional income.		
a. Faculty cost (II.4. x \$10,656.00).		\$437,961.60
b. Non-faculty course instructional costs (II.1. x \$0.00).		-0-
c. General departmental expense (II.1. x \$66.87).		\$44,907.88
d. Non-instructional expense (I.5. x II.1.).		\$397,280.66
e. Total expense to be met by instructional income.		\$880,150.14
6. Non-tuition instructional income.		
a. Non-tuition course income (II.1. x \$21.99).		\$14,767.82
b. General departmental income (II.1. x \$0.00).		-0-
c. Total non-tuition instructional income.		\$14,767.82
7. Net amount needed from tuition income (II.5.e. - II.6.c.).		\$865,382.32
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).		\$42.95
III. Upper Division-Retained Information and Analysis		
1. FTE enrollment.		468.43
2. Credit hours produced (III.1. x 30).		14,053
3. Student-faculty ratio (Table XLVIII, D.4.).		17.16-1
4. FTE faculty (III.1./17.16).		27.30
5. Expenses to be met by instructional income.		
a. Faculty cost (III.4. x \$10,656.00).		\$290,908.80
b. Non-faculty course instructional costs (III.1. x \$0.00).		-0-
c. General departmental expense (III.1. x \$111.89).		\$52,412.63

TABLE LVII (CONTINUED)

d.	Non-instructional expense (I.5. x III.1.).	\$277,109.13
e.	Total expenses to be met by instructional income.	\$620,430.56
6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$1.08).	\$505.90
b.	General departmental income (III.1. x \$0.00).	-0-
c.	Total non-tuition instructional income.	\$505.90
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$619,924.66
8.	Minimum per credit hour tuition rate, inde- pendent of individual fees (III.7./III.2.).	\$44.11

TABLE LVIII

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: ACTUAL 1970-71
STUDENT-FACULTY RATIOS AND 1,140 FULL-TIME EQUIVALENT UNDER-
GRADUATE STUDENTS, SAINT EDWARD'S UNIVERSITY⁹⁸

EDUCATIONAL REVENUE

Lower Division

Tuition - two semesters (20,147 x \$43.00)	\$866,321.00	
Non-tuition course income	14,767.82	\$ 881,088.82

Upper Division

Tuition - two semesters (14,053 x \$44.25)	621,845.25	
Non-tuition course income	505.90	622,351.15
Tuition and Fees - Other		199,557.72

OTHER INCOME

Endowment Income	65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Revenue	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>

TOTAL INCOME 2,930,525.69

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division

Faculty Cost	437,961.60	
General departmental expense	44,907.88	482,869.48

Upper Division

Faculty Cost	290,908.80	
General departmental expense	52,412.63	343,321.43

OTHER EXPENSES

Administration and General (Includes other instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,101,484.66</u>

TOTAL EXPENSES 2,927,675.57

NET SURPLUS OR (DEFICIT) \$ 2,850.12

Maximum Student-Faculty Ratios and
1,140 Full-Time Equivalent Under-
graduate Students

The application of the two plus two plan with student-faculty ratios of 25-1 for the lower division and 20-1 for the upper division and a full-time equivalent undergraduate enrollment of 1,140 is revealed in Tables LIX and LX. With this combination of student-faculty ratios and institutional enrollment, a balanced budget results from per credit hour tuition rates of \$35.50 for the lower division students and \$41.25 for students at the upper division. Contrasting this with the figures from the two plus two plan based on St. Edward's actual program results, this represents a net annual savings of \$405.00 for lower division students and \$262.50 for upper division students. The decreased rate is a combination of spreading the net deficit of the non-instructional programs to a larger number of students and the increased productivity (numerical) of the faculty. When comparing the budgets of this example and the actual program results, Table LII, one finds a very close similarity between the total instructional costs with the difference between the levels. Numerically, the present faculty cost existing under the actual two plus two plan program results could sustain a two plus two plan with 264 more students merely by expanding the

⁹⁷1,140 represents the approximate mid-point between the listed maximum undergraduate enrollment (1,400 FTE) and the actual full-time undergraduate enrollment resulting from the application of the two plus two plan (875.67 FTE).

⁹⁸Undergraduate, two semester, instructional revenue and expenses from Table LVII, all other revenue and expenses from Table XLII.

TABLE LIX

TWO PLUS TWO PLAN: MAXIMUM STUDENT-FACULTY RATIOS AND
1,140 FULL-TIME EQUIVALENT UNDERGRADUATE STUDENTS,
SAINT EDWARD'S UNIVERSITY

I. General Information	
1. Total FTE enrollment - two plus two plan.	1,140.00
2. Lower division FTE enrollment (1,140.00 x .5891).	671.57
3. Upper division FTE enrollment (1,140.00 x .4109).	468.43
4. Net non-instructional expense (Table XLIII, G.3.).	\$674,398.94
5. Net non-instructional expense per FTE student (I.4./I.1.).	\$591.57
II. Lower Division Information and Analysis	
1. FTE enrollment.	671.57
2. Credit hours produced (II.1. x 30).	20,147
3. Student-faculty ratio (Chapter III, page 38).	25-1
4. FTE faculty (II.1./25).	26.86
5. Expenses to be met by instructional income.	
a. Faculty cost (II.4. x \$10,656.00).	\$286,220.16
b. Non-faculty course instructional costs (II.1. x \$0.00).	-0-
c. General departmental expense (II.1. x \$66.87).	\$44,907.88
d. Non-instructional expense (I.5. x II.1.).	\$397,280.66
e. Total expense to be met by instructional income.	\$728,408.70
6. Non-tuition instructional income.	
a. Non-tuition course income (II.1. x \$21.99).	\$14,767.82
b. General departmental income (II.1. x \$0.00).	-0-
c. Total non-tuition instructional income.	\$14,767.82
7. Net amount needed from tuition income (II.5.e. - II.6.c.).	\$713,640.88
8. Minimum per credit hour tuition rate, inde- pendent of individual fees (II.7./II.2.).	\$35.42
III. Upper Division-Retained Information and Analysis	
1. FTE enrollment.	468.43
2. Credit hours produced (III.1. x 30).	14,053
3. Student-faculty ratio (Chapter III, page 38).	20-1
4. FTE faculty (III.1./20).	23.42
5. Expenses to be met by instructional income.	
a. Faculty cost (III.4. x \$10,656.00).	\$249,563.52
b. Non-faculty course instructional costs (III.1. x \$0.00).	-0-
c. General departmental expense (III.1. x \$111.89).	\$52,412.63
d. Non-instructional expense (I.5. x III.1.).	\$277,109.13

TABLE LIX (CONTINUED)

e.	Total expenses to be met by instructional income.	\$579,085.28
6.	Non-tuition instructional income.	
a.	Non-tuition course income (III.1. x \$1.08).	\$505.90
b.	General departmental income (III.1. x \$0.00).	-0-
c.	Total non-tuition instructional income.	\$505.90
7.	Net amount needed from tuition income (III.5.e. - III.6.c.).	\$578,579.38
8.	Minimum per credit hour tuition rate, independent of individual fees (III.7./III.2.).	\$41.17

TABLE LX

TWO PLUS TWO PLAN STATEMENT OF REVENUE AND EXPENSES: MAXIMUM STUDENT-
FACULTY RATIOS AND 1,140 FULL-TIME EQUIVALENT UNDERGRADUATE
STUDENTS, SAINT EDWARD'S UNIVERSITY⁹⁹

EDUCATIONAL REVENUE

Lower Division		
Tuition - two semesters (20,147 x \$35.50)	\$715,218.50	
Non-tuition course income	14,767.82	\$ 729,986.32
Upper Division		
Tuition - two semesters (14,053 x \$41.25)	579,686.25	
Non-tuition course income	505.90	580,192.15
Tuition and Fees - Other		199,557.72

OTHER INCOME

Endowment Income	65,498.00	
Gifts and Grants (Includes religious contributions)	360,330.00	
Other Revenue	79,384.00	
Auxiliary Enterprises	722,316.00	<u>1,227,528.00</u>
TOTAL INCOME		2,737,264.19

EDUCATIONAL EXPENSES (Two Semesters)

Lower Division		
Faculty Cost	286,220.16	
General departmental expense	44,907.88	331,128.04
Upper Division		
Faculty Cost	249,563.52	
General departmental expense	52,412.63	301,976.15

OTHER EXPENSES

Administration and General (Includes other instructional)	889,881.66	
Operations and Maintenance	298,551.00	
Student Aid	203,284.00	
Auxiliary Enterprises	709,768.00	<u>2,101,484.66</u>
TOTAL EXPENSES		2,734,588.85
NET SURPLUS OR (DEFICIT)		\$ 2,675.34

student-faculty ratios to 25-1 at the lower division and 20-1 at the upper division (16.31-1 and 17.16-1 are the actuals).

Summary

As evidenced by the examples contained herein, any increase in enrollment in academic programs operating with a net income surplus, or any increase in the institution's student-faculty ratio will assist St. Edward's University in lowering its tuition rate and/or striving towards a balanced budget. The magnitude of the 1970-71 deficit placed a tremendous burden on instructional income as a means of obtaining a balanced budget, a burden which apparently exceeded the institution's enrollment or the students' ability to pay. If a balanced budget is to be achieved within the framework of existing non-instructional expenses, and if tuition is to be maintained at a level approximating 1970-71 rates, the institution must increase its enrollment and increase its student-faculty ratio. The two plus two plan can assist in the latter by providing guidelines which call for the removal of upper division programs with a combined student-faculty ratio of 6.52-1.

Summary of the Three Cases

In Chapter IV, the case study analysis of the two plus two plan was presented for three institutions: Phillips University, Sacred Heart College, and Saint Edward's University. Data collected from on-site visits were presented, along with the application of the data to

the institutions' actual program results. In addition, four hypothetical examples based upon actual institution financial reports were presented.

The application of the two plus two plan provided a means whereby student-faculty ratios could be increased by discontinuing those upper division academic areas of study which failed to meet the defined criteria. The increase in student-faculty ratio is evidenced by the material represented in summary form in Table LXI. As shown in Table LXII, the discontinued academic programs represent a burden on the institutions' financial resources which would hinder any attempt on the part of the institutions studied to obtain fiscal solvency and/or lower student tuition charges.

TABLE LXI
SUMMARY OF STUDENT-FACULTY RATIOS¹⁰⁰

(1) Institution	(2) Actual Institutional	(3) Total Upper Division	(4) Upper Division Retained	(5) Total Two Plus Two Plan
Phillips University	14.77	11.28	13.33	16.04
Sacred Heart College	14.26	9.77	14.22	17.05
St. Edward's University	15.30	14.18	17.16	16.67

¹⁰⁰From Table VIII, Table XXVIII, and XLVIII.

Chapter V will include a summary of the findings revealed in this chapter, relating them to the initial objectives of the study. Other considerations and implications for future study will also be presented.

TABLE LXII

TWO PLUS TWO PLAN: SUMMARY OF UPPER DIVISION PROGRAMS DISCONTINUED¹⁰¹

Institution	Net Expense Over Income	Student-Faculty Ratios
Phillips University	\$49,331.71	5.92-1
Sacred Heart College	66,333.28	5.32-1
St. Edward's University	43,212.11	6.52-1

¹⁰⁰ From Tables VII-VIII, Tables XXVII-XXVIII, and Tables XLVII-XLVIII.

CHAPTER V

SUMMARY AND DISCUSSION

Introduction

The current financial crisis facing private higher education has intensified the interest in academic efficiency. Several plans have been developed to assist institutions in accomplishing this objective, plans based on increasing the institution's student-faculty ratio. To assist private colleges in obtaining financial efficiency in their academic program, the two plus two plan was introduced.

The two plus two plan proposes, essentially, a four-year college bisected into two separate colleges, a lower division college to provide general education appropriate to the institution's objectives, and a senior college offering those academic programs and necessary support courses which can be justified on some financial ground(s). The purpose of this study was to determine the potential financial implications of the two plus two plan when applied to a selected sample of private, liberal arts colleges, and the possible combinations of students, faculty, instructional costs and tuition charges necessary for the institutions studied to operate with balanced budgets. Out of the problem grew four objectives; (1) to develop a method of analysis to determine the financial effect of the two plus two plan, (2) to collect the data necessary to evaluate the two plus two plan utilizing the case study method of research, (3) to analyze the findings to determine

the financial implications of the two plus two plan and (4) to evaluate the method in which the data were obtained and analyzed.

The two plus two plan was theoretically applied to Phillips University, Enid, Oklahoma; Sacred Heart College, Wichita, Kansas; and Saint Edward's University, Austin, Texas; using the case study method of research according to the guidelines presented in Chapter III. The methodological guidelines served to equalize varying instructor costs within the individual institution resulting from differences in rank and tenure, to provide for strict cost accounting of all direct instructional incomes and expenses between departments and levels, and to provide direction for the analysis of the potential financial value of the two plus two plan.

Findings

Method of Analysis

The method of analysis utilized in this study is presented in narrative form in Chapter III and shown in practice in Chapter IV, particularly, Tables XI-XX, Tables XXXI-XL, and Tables LI-LX. The analysis was based upon the assignment of actual expenses and incomes to instructional programs and the application of income and expenses to those programs comprising the two plus two plan for the particular institution under study. These incomes and expenses, on a per student basis, were projected to evaluate the potential financial effects of various hypothetical combinations of enrollments and student-faculty ratios.

Case Study Method

The case study method of research was the only means of obtaining the data needed in this study for the following reasons. First, and

foremost, for purposes of securing confidentiality, many of the necessary records could not be removed from the offices charged with their care. Secondly, lack of ready job descriptions and inadequate cost accounting necessitated substantial probing into individual job assignments. Thirdly, ready access to academic and business office personnel was necessary to insure that all incomes and expenses were assigned to the proper accounting category, a breakdown that often was without detailed definition in printed sources. Finally, the case study method afforded the only means of evaluating the value of the various academic programs to the institutions' image and donor potential. The data contained in Tables I-X, XXI-XXX, and XLI-L which serve as the basis for the analysis of the two plus two plan are a direct result of the case study method of research.

The data were collected and organized according to the guidelines listed in Chapter III with one exception. It was impossible to obtain sufficient direction from the institutions' administrators to assign a dollar value to the "prestige" income generated by individual academic programs. This was not a result of any shortcomings on the part of these administrators, rather, it was an overzealous attempt on the part of this author to accomplish a possibly unattainable task with an inadequate methodology. These administrators were able, however, to give rather definite direction as to the programs which were essential for their institution to maintain mission, image and donor support. Though this fell short of the initial planning, it provided much of the same input and allowed for the continuance of the "prestige" concept as an important element of the two plus two plan.

Financial Implications of the Two Plus Two Plan

Student-Faculty Ratios.

For all the colleges studied, increasing the student-faculty ratio decreased the per credit hour tuition rate needed to provide for a balanced budget. The guidelines for the two plus two plan provided for immediate financial relief by eliminating those upper division programs which place a financial burden on the rest of the academic program. The elimination of these financially burdensome academic majors brought about an increase in the institutions' student-faculty ratios and, consequently, provided for the immediate decrease in the demands placed on per credit hour income for students enrolled in the remaining academic programs. Secondly, the two plus two plan, by eliminating upper division programs whose expense exceeded income increased the likelihood of achieving student-faculty ratios at the higher, hypothetical levels which would provide for an even lower student tuition charge.

Tuition Rates and Non-Instructional Expense

The two plus two plan could also provide assistance in lowering the per student cost of another factor upon which tuition rates are based. In two of the three institutions studied, tuition was required to support a substantial portion of the institution's non-instructional expense. The only means of lowering the per credit hour impact of this expense is to distribute it over a larger number of credit hours, credit hours which must come from increased enrollment. If one accepts Humphrey Doermann's contention that lower tuition charges increase an institution's pool of potential applicants, the effect is obvious.¹ The two plus two plan will assist an institution in lowering the per credit

hour tuition rate needed to provide for a balanced budget. These lower rates increase the pool of potential applicants and, consequently, help to increase the number of credit hours produced. The greater distribution of non-instructional expenses resulting from increased enrollment will also serve to lower tuition rates which would compliment the increased student-faculty ratio and serve to maintain a downward spiral in the tuition income needed from each credit hour produced.

Tuition Variation Between Divisions

Though there were variations as to the magnitude, in all cases, there was a difference in the per credit hour tuition income needed to provide for a balanced budget when the lower division programs were analyzed separately from the upper division programs retained. The lower tuition rate was always in favor of the lower division programs. Again using Doermann's theory, this would serve to increase lower division enrollment and provide a "captive" pool of potential applicants for the upper division portion of the college.²

Summary

The fact that the two plus two plan would, at least on paper, save the institutions' money was an obvious conclusion before the investigation began; the extent of the savings and the resultant effect on tuition rates, however, could not be determined until after the data analysis. The dollar savings resulting from the application of the two plus two plan may appear too small to take the unpleasant actions

¹Humphrey Doermann, Crosscurrents in College Admissions (New York: 1968), pp. 125-143.

²Ibid.

necessary to implement the two plus two plan. It was for this reason that the hypothetical examples were given with the expanded enrollments. It is possible to conceive that the savings accomplished by the two plus two plan on today's program results could assist the institution in avoiding the trend of continually increasing tuition rates. The plan might also gradually increase the pool of potential applicants so that the efficiency resulting from expanded enrollments and/or increased student-faculty ratios could be eventually realized.

Evaluation of the Methodology

Data Collection

Because of the nature and limited availability of necessary records for this study, the case study method of research was the only means of providing accurate input. The absence of accurate cost accounting on the part of the colleges studied required averaging expenses for individual courses and programs rather than assigning actual costs. With this exception and the methodological exception of assigning instructional costs on the basis of the average full-time faculty salary, the income and expenses by academic program and level are accurate. The data collection procedure not only served to generate the data utilized in this study, the procedure and the information generated were easily understood by the non-systems oriented administrators at the institution studied.

Data Analysis

The method of data analysis was also designed to provide for easy interpretation by the non-systems oriented administrators. To this extent, it was successful. In addition, it provided an

uncomplicated means of projecting various combinations of students, faculty, and tuition rates needed to provide for a balanced budget. It appears that, for purposes of this study, the methodology provided an acceptable means of data analysis. The method of data analysis, however, should not be considered as an accurate tool to be utilized by administrators for projecting future institutional growth.

Three major elements of the data analysis methodology limit its potential utility for practical application. First, the net non-instructional expense over income figure was used as a constant for each institution. This is a factor which in actual practice could vary with enrollment as it is tied to such things as the level of dormitory utilization, adequacy of non-instructional personnel to handle the additional enrollment, relationship of enrollment to gift and grant income, condition of physical plant, etc. The net non-instructional income or expense factor could move in either direction as a result of increased enrollment and, therefore, would need to be carefully considered before any major plans for increasing enrollment are finalized. Secondly, the projection of non-tuition instructional income and non-faculty instructional costs on a per student basis only estimates the effects of increased enrollment. In areas where these costs are large, estimates based on interpolation may be inadequate. Finally, the number of faculty resulting from hypothetical combinations of student-faculty ratios and enrollment levels was not determined with any consideration for the distribution of the individual faculty members to the various programs. In a small institution, attempts to adhere to a specific student-faculty ratio may prove difficult in actual practice.

Other Considerations

Adequacy of Net Savings From

Two Plus Two Plan

Throughout this report, the tuition generated by the upper division programs discontinued from the study has been considered as an income loss. In actual practice, this tuition income may not be lost when an academic program is phased out by an institution. This point is well illustrated by Brother Stephen Walsh, the acting President of Saint Edward's University, in the president's address to the faculty for the Spring, 1972, semester. "For the large part, they (students) have no idea of a major, life goal, or career, and have chosen the institution and not a major or department."³ If such would prove to be the case, the short term potential of the two plus two plan may be greater than the results presented in Chapter IV.

Size of the Academic Programs Discontinued.

Many of the upper division programs discontinued for purposes of this study were extremely small and required only a percentage of a single instructor's time to provide for all the upper division instruction in the major. This situation was also found for some of the upper division-retained programs. One and two man departments appear to more closely approximate the rule rather than the exception.

³ Brother Stephen Walsh, C.S.C., "Facing the Future," An address to the faculty and staff of Saint Edward's University, January 21, 1972.

Financial Contribution of Upper Division

Programs by Academic Areas

The academic areas of upper division programs either retained or discontinued according to the guidelines established for the two plus two plan are of interest. In general terms, those academic majors found capable of surviving solely on the basis of instructional income were business, education, English, and most of the social sciences. In exceptional cases, other academic areas would support themselves for an individual institution. Again, in general terms, the fine arts, humanities with the exception of English, mathematics, philosophy, religion, and the sciences had instructional expenses exceeding income. Philosophy and religion (theology) were academic areas defined by the administrators of all three institutions as necessary to reflect their Christian mission and to conform to the demands of the supporting constituents. Any other academic program retained solely for the "prestige" it contributes to the institution was a result of unique factors for the individual college involved.

Major Financial Crises

In situations such as that found in one of the cases studied where serious deficits exist (\$464,031.00 out of a total expense budget of \$2,812,066.00), the savings of \$41,774.21 could help to decrease this deficit; however, this could represent only one of many necessary actions. The two plus two plan, in itself, cannot be expected to overcome serious financial deficits; it can only serve to relieve some of the pressure. Nor should it be a plan of desperation, rather, it should be designed as a plan for future growth.

Use of Money Saved Through the Application
of the Two Plus Two Plan

Throughout this study, the hypothetical money saved as a result of the two plus two plan was passed to the student in terms of lower tuition rates. For reasons previously mentioned, this practice is to be encouraged; however, this is only one of several alternatives. Benefits to the institution could also result from using a portion of these funds to upgrade the quality of instruction through increased salaries and instructional resources. In all three colleges studied, there was a definite effort to hold these costs as low as possible in order to minimize deficits so that any relief for these categories would be welcome, and hopefully, of benefit educationally.

Recommendations

In view of the experience gained in the case study analysis, and because of the findings contained herein, the following recommendations are made to assist colleges in obtaining greater financial efficiency:

1. Develop a detailed accounting system whereby the true expenses and incomes for individual programs can be determined.
2. Assign an office or individual the responsibility of organizing this information in a meaningful way so that it can be of use in institutional planning. The methodology utilized in this study could provide a guide for this task.
3. Adopt the two plus two plan, if not in practice, in theory so that the institution can concentrate its resources and the resources of its students in those academic areas which are essential to the

accomplishment of the philosophy of the institution and/or are capable of supporting themselves on some financial ground(s).

Suggestions for Further Study

The hypothetical financial analysis of the two plus two plan for the three private colleges studied leads to numerous unanswered questions, some directly related to the plan, some relating to other elements of educational efficiency and academic quality.

Some important questions directly related to the study and possible implication of the two plus two plan are:

1. What are the attitudes of students, faculty, administrators, donors, alumni, etc., to plans designed to bring about financial efficiency?
2. More specifically, what are the attitudes of these groups to the two plus two plan?
3. What are the financial and quality differences between colleges who have financially efficient academic programs compared with colleges whose programs are less efficient?
4. What are the problems confronting colleges who attempt major changes designed to obtain financial efficiency?
5. What is the potential for master planning by private colleges on the basis of denomination or geographic region?
6. What are the academic program differences between solvent institutions versus colleges who are in financial difficulty?

Other questions which could be considered as related to this study are:

1. Can the methodology contained herein provide assistance to the non-systems oriented administrator in understanding program costs?
2. To what extent does course proliferation and inefficient course rotation contribute to program costs?
3. What is the academic quality of the one and two man departments in the liberal arts college?
4. What are the effects of continual financial deficits on student and faculty morale?
5. What are the primary causes of non-instructional inefficiency in private education?

Concluding Remarks

The two plus two plan was developed by the author to illustrate an obvious point; that some academic programs are a financial burden to the entire institution. In private colleges, this burden is borne, in part, by tuition charges to students in the more financially efficient academic programs. If this study has assisted the reader in understanding this point, then the effort will have been worthwhile.

The findings of this research indicate that the two plus two plan, as a curricular structure, has the potential to contribute to financial efficiency, and the plan with additional study may prove to be of value to a given institution. Finally, the methodology contained herein could serve private college administrators as a simple guideline for initial attempts towards greater financial understanding of one's own institution.

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APPENDIX A

PERCENT OF GRADUATES IN PERCENT OF MAJORS

TABLE LXIII

PERCENT OF GRADUATES IN PERCENT OF MAJORS: A STUDY OF THIRTEEN
PRIVATE KANSAS COLLEGES--1970 OR 1971¹

For the sake of brevity, the largest 50 percent of the majors² are listed for each college.

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
Baker University - 1970			
Elementary Education	23	4.6	12.9
Business and Economics	20	9.1	24.1
Journalism	17	13.7	33.6
Sociology	15	18.2	42.0
Biology	15	22.8	50.4
Physical Education	13	27.3	57.8
Mathematics	10	31.9	63.3
Art	8	36.4	67.8
English	8	41.0	72.2
Speech	8	46.0	76.7
Music	88	50.0	81.2
Totals	22 majors	180 graduates	
Bethany College - 1971			
Elementary Education	22	5.9	17.6
Business and Economics	22	11.8	35.2
Physical Education	16	17.6	48.0
History & Pol. Sci.	15	23.5	60.0
Music	9	29.4	67.2
English	6	35.3	72.0
Art	5	41.2	76.0
Mathematics	4	47.0	79.2
German	4	52.9	82.4
Totals	17 majors	125 graduates	

TABLE LXIII (CONTINUED)

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
Bethel College - 1971			
Elementary Education	19	5.0	17.3
Physical Education	10	10.0	26.4
Industrial Arts	10	15.0	34.6
Mathematics	9	20.0	42.8
Music	8	25.0	50.0
Business	7	30.0	56.4
Chemistry	7	30.0	62.3
Psychology	6	40.0	68.3
English	3	45.0	71.0
Biology	3	50.0	73.7
Totals	20 majors	110 graduates	
College of Emporia - 1971			
Sociology	31	5.0	19.8
Business	28	10.0	37.8
Biology	17	15.0	48.6
History & Political Science	15	20.0	58.2
Elementary Education	13	25.0	66.6
Chemistry	9	30.0	72.3
English	9	35.0	78.1
Psychology	8	40.0	83.2
Physics	5	45.0	86.4
Mathematics	4	50.0	89.0
Totals	20 majors	157 graduates	

TABLE LXIII (CONTINUED)

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
Friends University - 1970			
Economics & Business	31	4.4	21.1
Elementary Education	28	8.7	40.1
Music	15	13.1	50.3
Physical Education	14	17.4	59.8
History & Political Science	9	21.8	66.0
Sociology	7	26.1	70.1
Home Economics	6	30.5	74.8
Art	5	34.8	78.2
English	4	39.1	81.6
Psychology	4	43.5	83.6
Industrial Arts	4	47.8	86.4
Religion	4	52.2	89.1
Totals	23 majors	147 graduates	
McPherson College - 1971			
Business and Economics	19	5.3	14.1
Elementary Education	18	10.6	27.4
History	15	15.9	38.5
Sociology	15	21.2	49.6
Industrial Arts	12	26.4	58.5
Physical Education	11	31.7	66.6
Home Economics	8	37.0	72.5
Biology	6	42.3	77.0
English	6	47.6	81.4
Agriculture	5	52.9	85.1
Totals	19 majors	136 graduates	

TABLE LXII (CONTINUED)

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
Mt. Saint Scholastica College - 1970			
Elementary Education	68	4.8	42.2
English	17	9.5	52.7
Sociology	10	14.3	58.9
History	9	19.0	64.5
Biology	9	23.8	70.1
Physical Education	8	28.6	75.0
French	6	33.3	78.7
Psychology	5	38.1	81.8
Religion	5	42.8	84.9
Mathematics	4	47.6	87.4
Spanish	4	52.4	89.9
Totals	21 majors	161 graduates	
Sacred Heart College - 1970			
Elementary Education	37	6.2	31.4
English	17	12.5	45.9
Business	16	18.8	59.5
Sociology	10	25.0	68.0
Chemistry	6	31.2	73.1
Mathematics	5	37.2	77.4
Biology	5	43.8	81.6
Political Science	4	50.0	85.0
Totals	16 majors	117 graduates	
Southwestern College - 1970			
Business	28	5.3	19.1
Elementary Education	27	10.5	37.4
English	18	15.8	49.6
History & Political Science	15	21.0	59.8
Mathematics	10	26.3	66.6
Music	9	31.6	72.8
Home Economics	6	36.8	76.8
Biology	6	42.1	80.9
Physical Education	6	47.3	85.0
Sociology	4	52.6	87.7
Totals	19 majors	147 graduates	

TABLE LXIII (CONTINUED)

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
St. Benedict's College - 1971			
Business	132	4.3	44.9
Sociology	35	8.7	56.8
Political Science	26	13.0	65.6
English	20	17.4	72.4
History	19	21.7	78.9
Economics	17	26.0	84.7
Chemistry	7	30.4	87.0
Mathematics	6	34.7	39.1
Philosophy	5	39.1	90.8
Physics	4	43.4	92.1
Physical Education	3	47.7	93.2
Biology	3	52.1	94.2
Totals	23 majors	297 graduates	
St. Marys-Xavier - 1970			
Elementary Education	57	5.9	38.8
English	17	11.8	50.3
Home Economics	13	17.6	59.2
Sociology	10	23.5	66.0
Mathematics	7	29.4	70.7
Nursing Education	7	35.3	75.5
Art	6	41.2	79.6
Business	6	47.0	83.6
Chemistry	6	52.9	87.7
Totals	17 majors	148 graduates	
St. Marys of the Plains - 1971			
Business	45	5.6	27.5
Elementary Education	23	11.1	41.5
History	23	16.7	55.5
Physical Education	18	22.2	66.5
English	12	27.8	73.8
Nursing	8	33.3	78.7
Biology	7	38.9	83.0
Mathematics	6	44.5	86.6
Music	5	50.0	89.7
Totals	18 majors	163 graduates	

TABLE LXIII (CONTINUED)

Major Area	Number of Graduates	Cumulative	
		Percent Majors	Percent Graduates
Tabor College - 1971			
Elementary Education	17	6.7	24.0
Social Work	11	13.3	39.5
Business	8	20.0	50.8
English	6	26.7	59.2
Humanities	5	33.3	64.9
Social Science	5	40.0	71.9
Music	4	46.7	77.6
Psychology	4	53.4	83.2
Totals	15 majors	71 graduates	

Average Means Taking the Percent of Majors Nearest the 25th Percentile

College	Percent Majors	Percent Graduates
Baker University	22.8	50.4
Bethany College	23.5	60.0
Bethel College	25.0	50.0
College of Emporia	25.0	66.6
Friends University	26.1	70.1
McPherson College	26.4	58.5
Mt. St. Scholastica College	23.8	70.1
Sacred Heart College	25.0	68.0
Southwestern College	26.3	66.6
St. Benedicts College	26.0	84.7
St. Marys-Xavier	23.5	66.0
St. Marys of the Plains	22.2	66.5
Tabor College	<u>26.7</u>	<u>59.2</u>
Mean	24.8	64.3

¹The thirteen colleges were chosen as a matter of convenience as the commencement programs from these colleges were immediately available.

²Where combined majors are listed (i.e., Bus.-Econ.) they are treated as one under the assumption that additional resources would be required to offer them separately.

APPENDIX B

ACADEMIC INCOME AND EXPENSE, PHILLIPS UNIVERSITY

TABLE LXIV
LOWER DIVISION COURSE RELATED INCOME AND EXPENSE,
PHILLIPS UNIVERSITY

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
<u>Advertising Art</u>										
213	3	6.25	\$ 694.94	\$-----	\$ 694.94	10	\$ 1,050.00	\$-----	\$ 1,050.00	\$ 355.06
213	3	4.17	463.66	-----	463.66	9	945.00	-----	945.00	481.34
Total Advertising Art										
	6	10.42	\$ 1,158.60	\$-----	\$ 1,158.60		\$ 1,995.00	\$-----	\$ 1,995.00	\$ 836.40
<u>Art</u>										
102	3	Special	\$-----	\$-----	\$-----	1	\$ 105.00	\$-----	\$ 105.00	\$ 105.00
113	3	12.00	1,334.28	-----	1,334.28	23	2,415.00	-----	2,415.00	1,080.72
123	3	12.00	1,334.28	-----	1,334.28	30	3,150.00	-----	3,150.00	1,815.72
132	2	8.00	889.52	-----	889.52	29	2,030.00	-----	2,030.00	1,140.48
132	2	8.00	889.52	-----	889.52	33	2,310.00	-----	2,310.00	1,420.48
133	3	12.00	1,334.28	-----	1,334.28	5	525.00	52.50	577.50	(756.78)
133	3	12.50	1,389.88	-----	1,389.88	12	1,260.00	-----	1,260.00	(129.88)
143	3	12.50	1,389.88	-----	1,389.88	13	1,365.00	-----	1,365.00	(24.88)
213	3	6.00	667.14	-----	667.14	7	735.00	-----	735.00	67.86
233	3	12.00	1,334.28	-----	1,334.28	6	630.00	-----	630.00	(704.28)
233	3	14.88	1,654.51	-----	1,654.51	8	840.00	-----	840.00	(814.51)
243	3	14.88	1,654.51	-----	1,654.51	19	1,995.00	-----	1,995.00	340.49
243	3	14.88	1,654.51	-----	1,654.51	19	1,995.00	-----	1,995.00	340.49
253	3	14.88	1,654.51	-----	1,654.51	5	525.00	-----	525.00	(1,129.51)
263	3	14.88	1,654.51	-----	1,654.51	9	945.00	-----	945.00	(709.51)
273	3	Special	-----	-----	-----	4	420.00	-----	420.00	420.00
Total Art										
	40	169.40	\$18,835.61	\$-----	\$18,835.61		\$21,245.00	\$ 52.50	\$21,297.50	\$ 2,461.89
<u>Ceramics</u>										
203	3	3.13	\$ 348.02	\$-----	\$ 348.02	10	\$ 1,050.00	\$-----	\$ 1,050.00	\$ 701.98
203	3	6.25	694.94	-----	694.94	2	210.00	-----	210.00	(484.94)
202	3	12.50	1,389.88	-----	1,389.88	14	1,470.00	-----	1,470.00	80.12
213	3	3.13	348.02	-----	348.02	1	105.00	-----	105.00	(243.02)
213	3	6.25	694.94	-----	694.94	6	630.00	-----	630.00	(64.94)
213	3	3.13	348.02	-----	348.02	6	630.00	-----	630.00	281.98
Total Ceramics										
	18	34.39	\$ 3,823.82	\$-----	\$ 3,823.82		\$ 4,095.00	\$-----	\$ 4,095.00	\$ 271.18

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART (Continued)</u>										
<u>Painting</u>										
203	3	4.00	\$ 444.76	\$-----	\$ 444.76	4	\$ 420.00	\$-----	\$ 420.00	\$ (24.76)
203	3	4.00	444.76	-----	444.76	6	630.00	-----	630.00	185.24
213	3	6.25	694.94	-----	694.94	12	1,260.00	-----	1,260.00	565.06
Total Painting										
	9	14.25	\$ 1,584.46	\$-----	\$ 1,584.46		\$ 2,310.00	\$-----	\$ 2,310.00	\$ 725.54
<u>Sculpture</u>										
203	3	12.50	\$ 1,389.88	\$-----	\$ 1,389.88	8	\$ 840.00	\$-----	\$ 840.00	\$ (549.88)
Total Sculpture										
	3	12.50	\$ 1,389.88	\$-----	\$ 1,389.88		\$ 840.00	\$-----	\$ 840.00	\$ (549.88)
TOTAL ALL ART										
	76	240.96	\$26,792.37	\$-----	\$26,792.37		\$30,485.00	\$ 52.50	\$30,537.50	\$ 3,745.13
<u>BIOLOGY</u>										
115	5	16.65	\$ 1,851.31	\$-----	\$ 1,851.31	35	\$ 6,125.00	\$-----	\$ 6,125.00	\$ 4,273.69
115	5	17.85	1,984.74	-----	1,984.74	36	6,300.00	-----	6,300.00	4,315.26
115	5	17.85	1,984.74	-----	1,984.74	12	2,100.00	-----	2,100.00	115.26
115	5	16.65	1,851.31	-----	1,851.31	38	6,650.00	-----	6,650.00	4,798.69
115	5	17.85	1,984.74	-----	1,984.74	38	6,650.00	-----	6,650.00	4,665.26
115	5	20.85	2,318.31	-----	2,318.31	11	1,925.00	-----	1,925.00	(393.31)
125	5	17.85	1,984.74	-----	1,984.74	27	4,725.00	-----	4,725.00	2,740.26
225	5	16.65	1,851.31	-----	1,851.31	8	1,400.00	-----	1,400.00	(451.31)
225	5	16.65	1,851.31	-----	1,851.31	18	3,150.00	-----	3,150.00	1,298.69
294	4	14.28	1,587.79	-----	1,587.79	22	3,080.00	-----	3,080.00	1,492.21
TOTAL BIOLOGY										
	49	173.13	\$19,250.30	\$-----	\$19,250.30		\$42,105.00	\$-----	\$42,105.00	\$22,854.70
<u>BUSINESS ADMINISTRATION</u>										
<u>Accounting</u>										
203	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	23	\$ 2,415.00	\$ 157.50	\$ 2,572.50	\$ 1,181.51
203	3	13.23	1,471.04	-----	1,471.04	21	2,205.00	-----	2,205.00	733.96
203	3	12.51	1,390.99	-----	1,390.99	20	2,100.00	52.50	2,152.50	761.51
203	3	12.51	1,390.99	-----	1,390.99	18	1,890.00	-----	1,890.00	499.01
213	3	12.51	1,390.99	-----	1,390.99	19	1,995.00	-----	1,995.00	604.01
213	3	12.51	1,390.99	-----	1,390.99	19	1,995.00	-----	1,995.00	604.01

TABLE LXIV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3) x 11,119.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7) x (2) x 35.00	Other Course Income	Total Course Income (8)+(9)	Net Course Income or Expense (10)-(6)
<u>Accounting (Continued)</u>										
213	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	15	\$ 1,575.00	\$-----	\$ 1,575.00	\$ 184.01
Total Accounting										
	21	88.29	\$ 9,816.98	\$-----	\$ 9,816.98		\$14,175.00	\$ 210.00	\$14,385.00	\$ 4,568.02
<u>Economics</u>										
233	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	52	\$ 5,460.00	\$-----	\$ 5,460.00	\$ 4,069.01
233	3	12.51	1,390.99	-----	1,390.99	27	2,835.00	-----	2,835.00	1,444.01
233	3	12.51	1,390.99	-----	1,390.99	26	2,730.00	-----	2,730.00	1,339.01
243	3	12.51	1,390.99	-----	1,390.99	45	4,725.00	-----	4,725.00	3,334.01
243	3	12.51	1,390.99	-----	1,390.99	12	1,260.00	-----	1,260.00	(130.99)
243	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
263	3	10.00	1,111.90	-----	1,111.90	20	2,100.00	-----	2,100.00	988.10
Total Economics										
	21	85.06	\$ 9,457.84	\$-----	\$ 9,457.84		\$20,685.00	\$-----	\$20,685.00	\$11,227.16
<u>General Business</u>										
113	3	13.23	\$ 1,471.04	\$-----	\$ 1,471.04	58	\$ 6,090.00	\$-----	\$ 6,090.00	\$ 4,618.96
193	3	12.51	1,390.99	-----	1,390.99	33	3,465.00	-----	3,465.00	2,074.01
193	3	12.51	1,390.99	-----	1,390.99	40	4,200.00	-----	4,200.00	2,809.01
213	3	12.51	1,390.99	-----	1,390.99	16	1,680.00	-----	1,680.00	289.01
213	3	12.51	1,390.99	-----	1,390.99	22	2,310.00	-----	2,310.00	919.01
213	3	12.51	1,390.99	-----	1,390.99	22	2,310.00	-----	2,310.00	919.01
213	3	12.51	1,390.99	-----	1,390.99	16	1,680.00	-----	1,680.00	289.01
Total General Business										
	21	88.29	\$ 9,816.98	\$-----	\$ 9,816.98		\$21,735.00	\$-----	\$21,735.00	\$11,918.02
<u>Marketing</u>										
213	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	38	\$ 3,990.00	\$-----	\$ 3,990.00	\$ 2,755.79
213	3	11.10	1,234.21	-----	1,234.21	31	3,255.00	-----	3,255.00	2,020.79
213	3	11.10	1,234.21	-----	1,234.21	29	3,045.00	-----	3,045.00	1,810.79
Total Marketing										
	9	33.30	\$ 3,702.63	\$-----	\$ 3,702.63		\$10,290.00	\$-----	\$10,290.00	\$ 6,587.37
<u>Office Administration</u>										
103	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	8	\$ 840.00	\$-----	\$ 840.00	\$ (550.99)
113	3	12.51	1,390.99	-----	1,390.99	7	735.00	-----	735.00	(655.99)
203	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
213	3	12.51	1,390.99	-----	1,390.99	8	840.00	-----	840.00	(550.99)

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Office Administration (Continued)</u>										
213	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	1	\$ 105.00	\$-----	\$ 105.00	\$(1,129.21)
243	3	11.10	1,234.21	-----	1,234.21	18	1,890.00	-----	1,890.00	655.79
243	3	12.51	1,390.99	-----	1,390.99	6	630.00	-----	630.00	(760.99)
243	3	11.10	1,234.21	-----	1,234.21	41	4,305.00	-----	4,305.00	3,070.79
Total Office Administration										
	24	95.85	\$10,657.58	\$-----	\$10,657.58		\$10,920.00	\$-----	\$10,920.00	\$ 262.42

TOTAL ALL BUSINESS ADMINISTRATION										
	96	390.79	\$43,452.01	\$-----	\$43,452.01		\$77,805.00	\$ 210.00	\$78,015.00	\$34,562.99
<u>CHEMISTRY</u>										
115	5	17.85	\$ 1,984.74	\$-----	\$ 1,984.74	47	\$ 8,225.00	\$-----	\$ 8,225.00	\$ 6,240.26
125	5	18.50	2,057.02	-----	2,057.02	29	5,075.00	87.50	5,162.50	3,105.48
244	4	14.80	1,645.61	-----	1,645.61	6	840.00	-----	840.00	(805.61)
TOTAL CHEMISTRY										
	14	51.15	\$ 5,687.37	\$-----	\$ 5,687.37		\$14,140.00	\$ 87.50	\$14,227.50	\$ 8,540.13
<u>DRAMA</u>										
113	3	13.65	\$ 1,517.74	\$-----	\$ 1,517.74	15	\$ 1,575.00	\$-----	\$ 1,575.00	\$ 57.26
133	3	13.65	1,517.74	-----	1,517.74	11	1,155.00	-----	1,155.00	(362.74)
133	3	11.55	1,284.24	-----	1,284.24	14	1,470.00	-----	1,470.00	185.76
143	3	13.65	1,517.74	-----	1,517.74	4	420.00	-----	420.00	(1,097.74)
143	3	13.65	1,517.74	-----	1,517.74	8	840.00	-----	840.00	(677.74)
152	2	9.10	1,011.83	-----	1,011.83	3	210.00	-----	210.00	(801.83)
213	3	11.55	1,284.24	-----	1,284.24	25	2,625.00	-----	2,625.00	1,340.76
222	3	13.65	1,517.74	-----	1,517.74	10	1,050.00	-----	1,050.00	(467.74)
223	3	11.55	1,284.24	-----	1,284.24	5	525.00	-----	525.00	(759.24)
243	3	13.65	1,517.74	-----	1,517.74	15	1,575.00	-----	1,575.00	57.26
TOTAL DRAMA										
	29	125.65	\$13,970.99	\$-----	\$13,970.99		\$11,445.00	\$-----	\$11,445.00	\$(2,525.99)
<u>EDUCATION</u>										
203	3	10.00	\$ 1,111.90	\$-----	\$ 1,111.90	69	\$ 7,245.00	\$-----	\$ 7,245.00	\$ 6,133.10
203	3	10.00	1,111.90	-----	1,111.90	53	5,565.00	-----	5,565.00	4,453.10
223	3	12.51	1,390.99	-----	1,390.99	31	3,255.00	-----	3,255.00	1,864.01
223	3	12.51	1,390.99	-----	1,390.99	21	2,205.00	-----	2,205.00	814.01
223	3	12.51	1,390.99	-----	1,390.99	51	5,355.00	-----	5,355.00	3,964.01

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>EDUCATION (Continued)</u>										
223	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	27	\$ 2,835.00	\$-----	\$ 2,835.00	\$ 1,444.01
<u>TOTAL EDUCATION</u>										
	18	70.04	\$ 7,787.76	\$-----	\$ 7,787.76		\$26,460.00	\$-----	\$26,460.00	\$18,672.24
<u>ENGLISH</u>										
113	3	14.28	\$ 1,587.79	\$-----	\$ 1,587.79	35	\$ 3,675.00	\$-----	\$ 3,675.00	\$ 2,087.21
113	3	12.51	1,390.99	-----	1,390.99	35	3,675.00	-----	3,675.00	2,284.01
113	3	12.51	1,390.99	-----	1,390.99	35	3,675.00	-----	3,675.00	2,284.01
113	3	12.51	1,390.99	-----	1,390.99	43	4,515.00	-----	4,515.00	3,124.01
113	3	14.28	1,587.79	-----	1,587.79	30	3,150.00	-----	3,150.00	1,562.21
113	3	12.51	1,390.99	-----	1,390.99	34	3,570.00	-----	3,570.00	2,179.01
113	3	12.51	1,390.99	-----	1,390.99	26	2,730.00	-----	2,730.00	1,339.01
113	3	12.51	1,390.99	-----	1,390.99	30	3,150.00	-----	3,150.00	1,759.01
113	3	Special	-----	-----	-----	2	210.00	-----	210.00	210.00
123	3	12.51	1,390.99	-----	1,390.99	31	3,255.00	-----	3,255.00	1,864.01
123	3	12.51	1,390.99	-----	1,390.99	29	3,045.00	-----	3,045.00	1,654.01
123	3	12.51	1,390.99	-----	1,390.99	27	2,835.00	-----	2,835.00	1,444.01
123	3	12.51	1,390.99	-----	1,390.99	38	3,990.00	-----	3,990.00	2,599.01
123	3	14.28	1,587.79	-----	1,587.79	27	2,835.00	-----	2,835.00	1,247.21
123	3	12.51	1,390.99	-----	1,390.99	37	3,885.00	-----	3,885.00	2,494.01
123	3	12.51	1,390.99	-----	1,390.99	37	3,885.00	-----	3,885.00	2,494.01
123	3	12.51	1,390.99	-----	1,390.99	25	2,625.00	-----	2,625.00	1,234.01
233	3	12.51	1,390.99	-----	1,390.99	34	3,570.00	-----	3,570.00	2,179.01
243	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01
253	3	12.51	1,390.99	-----	1,390.99	46	4,830.00	-----	4,830.00	3,439.01
<u>TOTAL ENGLISH</u>										
	57	243.00	\$27,019.21	\$-----	\$27,019.21		\$65,520.00	\$-----	\$65,520.00	\$38,500.79
<u>FRENCH</u>										
115	5	14.70	\$ 1,634.49	\$-----	\$ 1,634.49	12	\$ 2,100.00	\$-----	\$ 2,100.00	\$ 465.51
125	5	14.70	1,634.49	-----	1,634.49	11	1,925.00	-----	1,925.00	290.51
213	3	11.55	1,284.24	-----	1,284.24	14	1,470.00	-----	1,470.00	185.76
223	3	11.55	1,284.24	-----	1,284.24	12	1,260.00	-----	1,260.00	(24.24)
<u>TOTAL FRENCH</u>										
	16	52.50	\$ 5,837.46	\$-----	\$ 5,837.46		\$ 6,755.00	\$-----	\$ 6,755.00	\$ 917.54

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>GEOGRAPHY</u>										
113	3	10.00	\$ 1,111.90	\$-----	\$ 1,111.90	36	\$ 3,780.00	\$-----	\$ 3,780.00	\$ 2,668.10
113	3	21.42	2,381.69	-----	2,381.69	32	3,360.00	-----	3,360.00	978.31
TOTAL GEOGRAPHY										
	6	31.42	\$ 3,493.59	\$-----	\$ 3,493.59		\$ 7,140.00	\$-----	\$ 7,140.00	\$ 3,646.41
<u>GEOLOGY</u>										
105	5	17.25	\$ 1,918.03	\$-----	\$ 1,918.03	24	\$ 4,200.00	\$-----	\$ 4,200.00	\$ 2,281.97
105	5	17.25	1,918.03	-----	1,918.03	30	5,250.00	-----	5,250.00	3,331.97
105	5	17.25	1,918.03	-----	1,918.03	25	4,375.00	-----	4,375.00	2,456.97
211	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
213	3	10.35	1,150.82	-----	1,150.82	6	630.00	-----	630.00	(520.82)
TOTAL GEOLOGY										
	18	62.10	\$ 6,904.91	\$-----	\$ 6,904.91		\$14,525.00	\$-----	\$14,525.00	\$ 7,620.09
<u>GERMAN</u>										
115	5	19.25	\$ 2,140.41	\$-----	\$ 2,140.41	19	\$ 3,325.00	\$-----	\$ 3,325.00	\$ 1,184.59
125	5	19.25	2,140.41	-----	2,140.41	17	2,975.00	-----	2,975.00	834.59
213	3	11.55	1,284.24	-----	1,284.24	15	1,575.00	-----	1,575.00	290.76
223	3	11.55	1,284.24	-----	1,284.24	12	1,260.00	-----	1,260.00	(24.24)
TOTAL GERMAN										
	16	61.60	\$ 6,849.30	\$-----	\$ 6,849.30		\$ 9,135.00	\$-----	\$ 9,135.00	\$ 2,285.70
<u>HEALTH, PHYSICAL EDUCATION AND RECREATION</u>										
121	1	5.00	\$ 555.95	\$-----	\$ 555.95	17	\$ 595.00	\$-----	\$ 595.00	\$ 39.05
121	1	5.00	555.95	-----	555.95	16	560.00	-----	560.00	4.05
121	1	5.00	555.95	-----	555.95	18	630.00	-----	630.00	74.05
121	1	5.00	555.95	-----	555.95	17	595.00	-----	595.00	39.05
131	1	5.88	653.80	-----	653.80	27	945.00	-----	945.00	291.20
131	1	5.88	653.80	-----	653.80	24	840.00	-----	840.00	186.20
131	1	5.88	653.80	-----	653.80	21	735.00	-----	735.00	81.20
131	1	5.88	653.80	-----	653.80	19	665.00	-----	665.00	11.20
141	1	5.88	653.80	-----	653.80	18	630.00	-----	630.00	(23.80)
141	1	5.88	653.80	-----	653.80	16	560.00	-----	560.00	(93.80)
141	1	5.88	653.80	-----	653.80	18	630.00	-----	630.00	(23.80)
151	1	5.56	618.22	-----	618.22	16	560.00	-----	560.00	(58.22)
161	1	5.56	618.22	-----	618.22	11	385.00	-----	385.00	(233.22)
171	1	5.00	555.95	-----	555.95	18	630.00	-----	630.00	74.05
171	1	5.00	555.95	-----	555.95	7	245.00	-----	245.00	(310.95)

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
HEALTH, PHYSICAL EDUCATION AND RECREATION (Continued)										
171	1	4.17	\$ 463.66	\$-----	\$ 463.66	12	\$ 420.00	\$-----	\$ 420.00	\$ (43.66)
181	1	5.58	620.44	-----	620.44	22	770.00	-----	770.00	149.56
181	1	5.88	653.80	-----	653.80	13	455.00	-----	455.00	(198.80)
191	1	4.17	463.66	-----	463.66	20	700.00	-----	700.00	236.34
191	1	4.17	463.66	-----	463.66	13	455.00	-----	455.00	(8.66)
1P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
200	0	Special	-----	-----	-----	11	-----	-----	-----	-----
200	0	Special	-----	-----	-----	12	-----	-----	-----	-----
202	2	10.00	1,111.90	-----	1,111.90	19	1,330.00	-----	1,330.00	218.10
202	2	11.12	1,236.43	-----	1,236.43	4	280.00	-----	280.00	(956.43)
211	1	5.56	618.22	-----	618.22	46	1,610.00	-----	1,610.00	991.78
211	1	5.56	618.22	-----	618.22	27	945.00	-----	945.00	326.78
212	1	5.88	653.80	-----	653.80	24	840.00	-----	840.00	186.20
221	1	5.56	618.22	-----	618.22	29	1,015.00	-----	1,015.00	396.78
222	2	11.12	1,236.43	-----	1,236.43	4	280.00	-----	280.00	(956.43)
241	1	5.88	653.80	-----	653.80	13	455.00	-----	455.00	(198.80)
241	1	5.00	555.95	-----	555.95	3	105.00	-----	105.00	(450.95)
243	3	12.51	1,390.99	-----	1,390.99	12	1,260.00	-----	1,260.00	(130.99)
251	1	5.56	618.22	-----	618.22	13	455.00	-----	455.00	(163.22)
251	1	5.00	555.95	-----	555.95	13	455.00	-----	455.00	(100.95)
253	3	17.64	1,961.39	-----	1,961.39	19	1,995.00	-----	1,995.00	33.61
261	1	5.56	618.22	-----	618.22	10	350.00	-----	350.00	(268.22)
272	2	11.12	1,236.43	-----	1,236.43	27	1,890.00	-----	1,890.00	653.57
281	1	5.56	618.22	-----	618.22	18	630.00	-----	630.00	11.78
2C2	2	8.34	927.32	-----	927.32	20	1,400.00	-----	1,400.00	472.68
2P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
TOTAL HEALTH, PHYSICAL EDUCATION AND RECREATION										
	47	243.22	\$27,043.67	\$-----	\$27,043.67		\$27,475.00	\$-----	\$27,475.00	\$ 431.33
HISTORY										
113	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	98	\$10,290.00	\$-----	\$10,290.00	\$ 9,055.79
113	3	12.51	1,390.99	-----	1,390.99	29	3,045.00	-----	3,045.00	1,654.01
113	3	11.10	1,234.21	-----	1,234.21	78	8,190.00	-----	8,190.00	6,955.79
123	3	11.10	1,234.21	-----	1,234.21	97	10,185.00	-----	10,185.00	8,950.79
123	3	12.51	1,390.99	-----	1,390.99	44	4,620.00	-----	4,620.00	3,229.01
123	3	11.10	1,234.21	-----	1,234.21	63	6,615.00	-----	6,615.00	5,380.79
123	3	12.51	1,390.99	-----	1,390.99	27	2,835.00	-----	2,835.00	1,444.01
123	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>HISTORY (Continued)</u>										
213	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	32	\$ 3,360.00	\$-----	\$ 3,360.00	\$ 1,969.01
223	3	12.51	1,390.99	-----	1,390.99	35	3,675.00	-----	3,675.00	2,284.01
233	3	11.10	1,234.21	-----	1,234.21	10	1,050.00	-----	1,050.00	(184.21)
<u>TOTAL HISTORY</u>										
	33	130.56	\$14,516.99	\$-----	\$14,516.99		\$56,280.00	\$-----	\$56,280.00	\$41,763.01
<u>JOURNALISM</u>										
103	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	13	\$ 1,365.00	\$-----	\$ 1,365.00	\$ 130.79
103	3	11.10	1,234.21	-----	1,234.21	9	945.00	-----	945.00	(289.21)
113	3	11.10	1,234.21	-----	1,234.21	1	105.00	-----	105.00	(1,129.21)
113	3	11.10	1,234.21	-----	1,234.21	8	840.00	-----	840.00	(394.21)
133	3	11.10	1,234.21	-----	1,234.21	3	315.00	-----	315.00	(919.21)
143	3	11.10	1,234.21	-----	1,234.21	7	735.00	-----	735.00	(499.21)
213	3	11.10	1,234.21	-----	1,234.21	3	315.00	-----	315.00	(919.21)
223	3	11.10	1,234.21	-----	1,234.21	9	945.00	-----	945.00	(289.21)
223	3	11.10	1,234.21	-----	1,234.21	9	945.00	-----	945.00	(289.21)
<u>TOTAL JOURNALISM</u>										
	27	99.90	\$11,107.89	\$-----	\$11,107.89		\$ 6,510.00	\$-----	\$ 6,510.00	\$(4,597.89)
<u>MATHEMATICS</u>										
113	3	10.71	\$ 1,190.84	\$-----	\$ 1,190.84	10	\$ 1,050.00	\$-----	\$ 1,050.00	\$ (140.84)
113	3	10.71	1,190.84	-----	1,190.84	18	1,890.00	-----	1,890.00	699.16
195	5	20.85	2,318.31	-----	2,318.31	21	3,675.00	-----	3,675.00	1,356.69
195	5	17.85	1,984.74	-----	1,984.74	11	1,925.00	-----	1,925.00	(59.74)
213	3	10.71	1,190.84	-----	1,190.84	28	2,940.00	52.50	2,992.50	1,801.66
213	3	12.51	1,390.99	-----	1,390.99	21	2,205.00	-----	2,205.00	814.01
233	3	12.51	1,390.99	-----	1,390.99	1	105.00	52.50	157.50	(1,233.49)
233	3	12.51	1,390.99	-----	1,390.99	11	1,155.00	-----	1,155.00	(235.99)
255	5	17.85	1,984.74	-----	1,984.74	10	1,750.00	-----	1,750.00	(234.74)
255	5	20.85	2,318.31	-----	2,318.31	13	2,275.00	-----	2,275.00	(43.31)
273	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
273	3	12.51	1,390.99	-----	1,390.99	6	630.00	-----	630.00	(760.99)
<u>TOTAL MATHEMATICS</u>										
	44	172.08	\$19,133.57	\$-----	\$19,133.57		\$21,175.00	\$ 105.00	\$21,280.00	\$ 2,146.43

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
MUSIC										
104	4	13.75	\$ 1,528.76	\$-----	\$ 1,528.76	13	\$ 1,820.00	\$-----	\$ 1,820.00	\$ 291.24
104	4	13.75	1,528.76	-----	1,528.76	9	1,260.00	-----	1,260.00	(268.76)
114	4	13.75	1,528.76	-----	1,528.76	15	2,100.00	-----	2,100.00	571.24
152	2	8.41	935.44	-----	935.44	15	1,050.00	-----	1,050.00	114.56
162	2	8.41	935.44	-----	935.44	12	840.00	-----	840.00	(95.44)
204	4	9.87	1,097.84	-----	1,097.84	13	1,820.00	-----	1,820.00	722.16
214	4	9.87	1,097.84	-----	1,097.84	11	1,540.00	-----	1,540.00	442.16
222	2	10.37	1,153.16	-----	1,153.16	5	350.00	-----	350.00	(803.16)
252	2	9.75	1,083.62	-----	1,083.62	14	980.00	-----	980.00	(103.62)
272	2	6.59	732.34	-----	732.34	4	280.00	-----	280.00	(452.34)
272	2	6.59	732.34	-----	732.34	3	210.00	-----	210.00	(522.34)
282	2	6.59	732.34	-----	732.34	15	1,050.00	-----	1,050.00	317.66
M11	1	1.35	150.00	-----	150.00	3	105.00	52.23	157.23	7.23
M11	1	6.30	700.00	-----	700.00	14	490.00	243.74	733.74	33.74
M11	1	.45	50.00	-----	50.00	1	35.00	17.41	52.41	2.41
M11	1	1.80	200.00	-----	200.00	4	140.00	69.64	209.64	9.64
M11	1	1.80	200.00	-----	200.00	4	140.00	69.64	209.64	9.64
M11	1	.90	100.00	-----	100.00	2	70.00	34.82	104.82	4.82
M11	1	8.54	950.00	-----	950.00	19	665.00	330.79	995.79	45.79
M12	2	2.70	300.00	-----	300.00	3	210.00	104.46	314.46	14.46
M12	2	.90	100.00	-----	100.00	1	70.00	34.82	104.82	4.82
M12	2	.90	100.00	-----	100.00	1	70.00	34.82	104.82	4.82
M12	2	11.69	1,300.00	-----	1,300.00	13	910.00	452.66	1,362.66	62.66
M12	2	15.29	1,700.00	-----	1,700.00	17	1,190.00	591.94	1,781.94	81.94
M12	2	17.09	1,900.00	-----	1,900.00	19	1,330.00	661.58	1,991.58	91.58
M12	2	3.60	400.00	-----	400.00	4	280.00	139.28	419.28	19.28
M12	2	14.39	1,600.00	-----	1,600.00	16	1,120.00	557.12	1,677.12	77.12
M12	2	8.09	900.00	-----	900.00	9	630.00	313.38	943.38	43.38
M12	2	1.80	200.00	-----	200.00	2	140.00	69.64	209.64	9.64
M13	3	1.35	150.00	-----	150.00	1	105.00	52.23	157.23	7.23
M13	3	4.05	450.00	-----	450.00	3	315.00	156.69	471.69	21.69
M13	3	4.05	450.00	-----	450.00	3	315.00	156.69	471.69	21.69
M13	3	4.05	450.00	-----	450.00	3	315.00	156.69	471.69	21.69
Chorus	1/2 (3 hr. fac. load)	15.56	1,729.74	535.99	2,265.73	70	-----	-----	-----	(2,265.73)
Chorus	1/2 (3 hr. fac. load)	15.56	1,729.74	535.99	2,265.73	66	-----	-----	-----	(2,265.73)

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>MUSIC (Continued)</u>										
Orch.	1/2 (3 hr.fac. load)	10.31	\$ 1,146.57	\$ 423.66	\$ 1,570.23	28	\$-----	\$-----	\$-----	\$(1,570.23)
Orch.	1/2 (3 hr.fac. load)	10.31	1,146.57	423.67	1,570.23	28	-----	-----	-----	(1,570.24)
Band	1/2 (3 hr.fac. load)	10.31	1,146.57	1,434.29	2,580.86	50	-----	-----	-----	(2,580.86)
Band	1/2 (3 hr.fac. load)	10.31	1,146.57	1,434.28	2,580.87	41	-----	-----	-----	(2,580.87)
Chamber Singers	0 (3 hr.fac. load)	12.62	1,403.16	-----	1,403.16	3	-----	-----	-----	(1,403.16)
Chamber Singers	0 (3 hr.fac. load)	12.62	1,403.16	-----	1,403.16	5	-----	-----	-----	(1,403.16)
<u>TOTAL MUSIC</u>										
	76	326.39	\$36,288.72	\$4,787.88	\$41,076.60		\$21,945.00	\$4,300.27	\$26,245.27	\$(14,831.33)
<u>PHILOSOPHY</u>										
203	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	36	\$ 3,780.00	\$-----	\$ 3,780.00	\$ 2,545.79
203	3	12.51	1,390.99	-----	1,390.99	18	1,890.00	-----	1,890.00	499.01
203	3	12.51	1,390.99	-----	1,390.99	45	4,725.00	-----	4,725.00	3,334.01
213	3	12.51	1,390.99	-----	1,390.99	49	5,145.00	-----	5,145.00	3,754.01
213	3	12.51	1,390.99	-----	1,390.99	47	4,935.00	-----	4,935.00	3,544.01
213	3	11.10	1,234.21	-----	1,234.21	50	5,250.00	-----	5,250.00	4,015.79
213	3	12.51	1,390.99	-----	1,390.99	50	5,250.00	-----	5,250.00	3,859.01
<u>TOTAL PHILOSOPHY</u>										
	21	84.75	\$ 9,423.37	\$-----	\$ 9,423.37		\$30,975.00	\$-----	\$30,975.00	\$21,551.63
<u>PHYSICS</u>										
215	5	16.15	\$ 1,795.72	\$-----	\$ 1,795.72	23	\$ 4,025.00	\$-----	\$ 4,025.00	\$ 2,229.28
225	5	16.15	1,795.72	-----	1,795.72	14	2,450.00	-----	2,450.00	654.28
<u>TOTAL PHYSICS</u>										
	10	32.30	\$ 3,591.44	\$-----	\$ 3,591.44		\$ 6,475.00	\$-----	\$ 6,475.00	\$ 2,883.56
<u>POLITICAL SCIENCE</u>										
233	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	65	\$ 6,825.00	\$-----	\$ 6,825.00	\$ 5,434.01
233	3	14.28	1,587.79	-----	1,587.79	39	4,095.00	-----	4,095.00	2,507.21
233	3	14.28	1,587.79	-----	1,587.79	54	5,670.00	-----	5,670.00	4,082.21
233	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
233	3	14.28	1,587.79	-----	1,587.79	46	4,830.00	-----	4,830.00	3,242.21

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>POLITICAL SCIENCE (Continued)</u>										
233	3	14.28	\$ 1,587.79	\$-----	\$ 1,587.79	55	\$ 5,775.00	\$-----	\$ 5,775.00	\$ 4,187.21
233	3	12.51	1,390.99	-----	1,390.99	48	5,040.00	-----	5,040.00	3,649.01
233	3	12.51	1,390.99	-----	1,390.99	12	1,260.00	-----	1,260.00	30.00
253	3	12.51	1,390.99	-----	1,390.99	11	1,155.00	-----	1,155.00	(235.99)
263	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
TOTAL POLITICAL SCIENCE										
	30	132.18	\$14,697.10	\$-----	\$14,697.10		\$38,745.00	\$-----	\$38,745.00	\$24,047.90
<u>PSYCHOLOGY</u>										
113	3	12.00	\$ 1,334.28	\$-----	\$ 1,334.28	31	\$ 3,255.00	\$-----	\$ 3,255.00	\$ 1,920.72
113	3	12.00	1,334.28	-----	1,334.28	61	6,405.00	-----	6,405.00	5,070.72
113	3	12.51	1,390.99	-----	1,390.99	63	6,615.00	-----	6,615.00	5,224.01
113	3	12.51	1,390.99	-----	1,390.99	21	2,205.00	-----	2,205.00	814.01
113	3	12.00	1,334.28	-----	1,334.28	35	3,675.00	-----	3,675.00	2,340.72
113	3	12.51	1,390.99	-----	1,390.99	61	6,405.00	-----	6,405.00	5,014.01
214	4	16.00	1,779.04	-----	1,779.04	18	2,520.00	-----	2,520.00	740.96
---	3	Special	-----	-----	-----	5	525.00	-----	525.00	525.00
214	4	16.00	1,779.04	-----	1,779.04	28	3,920.00	-----	3,920.00	2,140.96
---	3	Special	-----	-----	-----	9	945.00	-----	945.00	945.00
223	3	12.51	1,390.99	-----	1,390.99	29	3,045.00	-----	3,045.00	1,654.01
223	3	12.51	1,390.99	-----	1,390.99	41	4,305.00	-----	4,305.00	2,914.01
223	3	12.51	1,390.99	-----	1,390.99	19	1,995.00	-----	1,995.00	604.01
TOTAL PSYCHOLOGY										
	35	143.06	\$15,906.86	\$-----	\$15,906.86		\$45,815.00	\$-----	\$45,815.00	\$29,908.14
<u>RELIGION</u>										
<u>Greek</u>										
114	4	15.40	\$ 1,712.33	\$-----	\$ 1,712.33	10	\$ 1,400.00	\$-----	\$ 1,400.00	\$ (312.33)
124	4	15.40	1,712.33	-----	1,712.33	9	1,260.00	-----	1,260.00	(452.33)
210	3	11.55	1,284.24	-----	1,284.24	11	1,155.00	-----	1,155.00	(129.24)
Total Greek										
	11	42.35	\$ 4,708.90	\$-----	\$ 4,708.90		\$ 3,815.00	\$-----	\$ 3,815.00	\$ (893.90)
<u>Religion</u>										
103	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	27	\$ 2,835.00	\$-----	\$ 2,835.00	\$ 1,444.01
103	3	12.51	1,390.99	-----	1,390.99	25	2,625.00	-----	2,625.00	1,234.01
103	3	11.55	1,284.24	-----	1,284.24	30	3,150.00	-----	3,150.00	1,865.76
103	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Religion (Continued)</u>										
103	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	23	\$ 2,415.00	\$-----	\$ 2,415.00	\$ 1,024.01
103	3	11.55	1,284.24	-----	1,284.24	15	1,575.00	-----	1,575.00	290.76
113	3	11.55	1,284.24	-----	1,284.24	30	3,150.00	-----	2,150.00	1,865.76
113	3	11.55	1,284.24	-----	1,284.24	28	2,940.00	-----	2,940.00	1,655.76
113	3	11.55	1,284.24	-----	1,284.24	10	1,050.00	-----	1,050.00	(234.24)
203	3	14.28	1,587.79	-----	1,587.79	27	2,835.00	-----	2,835.00	1,247.21
203	3	14.28	1,587.79	-----	1,587.79	17	1,785.00	-----	1,785.00	197.21
203	3	13.65	1,517.74	-----	1,517.74	15	1,575.00	-----	1,575.00	57.26
203	3	14.28	1,587.79	-----	1,587.79	12	1,260.00	-----	1,260.00	(327.79)
213	3	11.10	1,234.21	-----	1,234.21	27	2,835.00	-----	2,835.00	1,600.79
213	3	13.65	1,517.74	-----	1,517.74	25	2,625.00	-----	2,625.00	1,107.26
213	3	11.10	1,234.21	-----	1,234.21	23	2,415.00	-----	2,415.00	1,180.79
213	3	13.65	1,517.74	-----	1,517.74	8	840.00	-----	840.00	(677.74)
213	3	13.65	1,517.74	-----	1,517.74	26	2,730.00	-----	2,730.00	1,212.26
213	3	11.10	1,234.21	-----	1,234.21	27	2,835.00	-----	2,835.00	1,600.79
213	3	13.65	1,517.74	-----	1,517.74	24	2,520.00	-----	2,520.00	1,002.26
213	3	11.10	1,234.21	-----	1,234.21	20	2,100.00	-----	2,100.00	865.79
213	3	12.51	1,390.99	-----	1,390.99	34	3,570.00	-----	3,570.00	2,179.01
223	3	11.10	1,234.21	-----	1,234.21	31	3,255.00	-----	3,255.00	2,020.79
<u>Total Religion</u>										
	69	286.49	\$31,899.27	\$-----	\$31,899.27		\$55,335.00	\$-----	\$55,335.00	\$23,435.73
<u>Religious Education</u>										
203	3	10.71	\$ 1,190.84	\$-----	\$ 1,190.84	25	\$ 2,625.00	\$-----	\$ 2,625.00	\$ 1,434.16
213	3	12.51	1,390.99	-----	1,390.99	2	210.00	-----	210.00	(1,180.99)
213	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
233	3	10.71	1,190.84	-----	1,190.84	12	1,260.00	-----	1,260.00	69.16
<u>Total Religious Education</u>										
	12	46.44	\$ 5,163.66	\$-----	\$ 5,163.66		\$ 4,620.00	\$-----	\$ 4,620.00	\$ (543.66)
<u>TOTAL ALL RELIGION</u>										
	92	375.28	\$41,771.83	\$-----	\$41,771.83		\$63,770.00	\$-----	\$63,770.00	\$21,998.17
<u>SOCIOLOGY</u>										
203	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	42	\$ 4,410.00	\$-----	\$ 4,410.00	\$ 3,019.01
203	3	12.51	1,390.99	-----	1,390.99	47	4,935.00	-----	4,935.00	3,544.01
203	3	14.28	1,587.79	-----	1,587.79	28	2,940.00	-----	2,940.00	1,352.21
203	3	12.51	1,390.99	-----	1,390.99	45	4,725.00	-----	4,725.00	3,334.01

TABLE LXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>SOCIOLOGY</u> (Continued)										
203	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	59	\$ 6,195.00	\$-----	\$ 6,195.00	\$ 4,804.01
203	3	12.51	1,390.99	-----	1,390.99	17	1,785.00	-----	1,785.00	394.01
223	3	12.51	1,390.99	-----	1,390.99	58	6,090.00	-----	6,090.00	4,699.01
233	3	12.51	1,390.99	-----	1,390.99	75	7,875.00	-----	7,875.00	6,484.01
233	3	12.51	1,390.99	-----	1,390.99	73	7,665.00	-----	7,665.00	6,274.01
273	3	14.28	1,587.79	-----	1,587.79	26	2,730.00	-----	2,730.00	1,142.21
TOTAL SOCIOLOGY										
	30	128.64	\$14,303.50	\$-----	\$14,303.50		\$49,350.00	\$-----	\$49,350.00	\$35,046.50
<u>SPANISH</u>										
115	5	14.70	\$ 1,634.49	\$-----	\$ 1,634.49	20	\$ 3,500.00	\$ 175.00	\$ 3,675.00	\$ 2,040.51
125	5	14.70	1,634.49	-----	1,634.49	19	3,325.00	-----	3,325.00	1,690.51
213	3	8.82	980.70	-----	980.70	20	210.00	-----	210.00	(770.70)
223	3	8.82	980.70	-----	980.70	17	1,785.00	-----	1,785.00	804.30
TOTAL SPANISH										
	16	47.04	\$ 5,230.38	\$-----	\$ 5,230.38		\$ 8,820.00	\$ 175.00	\$ 8,995.00	\$ 3,764.62
<u>SPEECH</u>										
113	3	15.00	\$ 1,667.85	\$-----	\$ 1,667.85	31	\$ 3,255.00	\$-----	\$ 3,255.00	\$ 1,587.15
113	3	15.00	1,667.85	-----	1,667.85	29	3,045.00	-----	3,045.00	1,377.15
113	3	15.00	1,667.85	-----	1,667.85	17	1,785.00	-----	1,785.00	117.15
143	3	15.00	1,667.85	-----	1,667.85	7	735.00	-----	735.00	(932.85)
271	1	5.00	555.95	-----	555.95	2	70.00	-----	70.00	(485.95)
TOTAL SPEECH										
	13	65.00	\$ 7,227.35	\$-----	\$ 7,227.35		\$ 8,890.00	\$-----	\$ 8,890.00	\$ 1,662.65
<u>SPEECH AND HEARING</u>										
103	3	13.05	\$ 1,451.03	\$-----	\$ 1,451.03	42	\$ 4,410.00	\$-----	\$ 4,410.00	\$ 2,958.97
103	3	13.05	1,451.03	-----	1,451.03	29	3,045.00	-----	3,045.00	1,593.97
113	3	12.51	1,390.99	-----	1,390.99	17	1,785.00	-----	1,785.00	394.01
203	3	12.00	1,334.28	-----	1,334.28	10	1,050.00	-----	1,050.00	(284.28)
212	2	8.34	927.32	-----	927.32	6	420.00	-----	420.00	(507.32)
222	2	8.34	927.32	-----	927.32	7	490.00	-----	490.00	(437.32)
232	2	8.34	927.32	-----	927.32	18	1,260.00	-----	1,260.00	332.68
TOTAL SPEECH AND HEARING										
	18	75.63	\$ 8,409.29	\$-----	\$ 8,409.29		\$12,460.00	\$-----	\$12,460.00	\$ 4,050.71
GRAND TOTAL										
	887	3558.37	\$395,697.23	\$4,787.88	\$400,485.11		\$704,200.00	\$4,930.27	\$709,130.27	\$308,645.16

TABLE LXV

UPPER DIVISION COURSE RELATED INCOME AND EXPENSE,
PHILLIPS UNIVERSITY

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
<u>Advertising Art</u>										
303	3	6.25	\$ 694.94	\$-----	\$ 694.94	7	\$ 735.00	\$-----	\$ 735.00	\$ 40.06
303	3	4.17	463.66	-----	463.66	5	525.00	-----	525.00	61.34
313	3	4.17	463.66	-----	463.66	5	525.00	-----	525.00	61.34
Total Advertising Art										
	9	14.57	\$ 1,622.26	\$-----	\$ 1,622.26		\$ 1,785.00	\$-----	\$ 1,785.00	\$ 162.74
<u>Art</u>										
323	3	6.00	\$ 667.14	\$-----	\$ 667.14	3	\$ 315.00	\$ 52.50	\$ 367.50	\$ (299.64)
343	3	14.88	1,654.51	-----	1,654.51	4	420.00	-----	420.00	(1,234.51)
373	3	12.50	1,389.88	-----	1,389.88	3	315.00	-----	315.00	(1,074.88)
472	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
472	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
Total Art										
	9	33.38	\$ 3,711.53	\$-----	\$ 3,711.53		\$ 1,400.00	\$ 52.50	\$ 1,452.50	\$(2,259.03)
<u>Ceramics</u>										
303	3	3.13	\$ 348.02	\$-----	\$ 348.02	2	\$ 210.00	\$-----	\$ 210.00	\$ (138.02)
303	3	3.13	348.02	-----	348.02	4	420.00	-----	420.00	71.98
313	3	3.13	348.02	-----	348.02	2	210.00	-----	210.00	(138.02)
403	3	3.13	348.02	-----	348.02	1	105.00	-----	105.00	(243.02)
404	3	3.13	348.02	-----	348.02	1	105.00	-----	105.00	(243.02)
Total Ceramics										
	15	15.65	\$ 1,740.10	\$-----	\$ 1,740.10		\$ 1,050.00	\$-----	\$ 1,050.00	\$ (690.10)
<u>Painting</u>										
303	3	4.00	\$ 444.76	\$-----	\$ 444.76	4	\$ 420.00	\$-----	\$ 420.00	\$ (24.76)
303	3	4.00	444.76	-----	444.76	3	315.00	-----	315.00	(129.76)
313	3	4.00	444.76	-----	444.76	6	630.00	-----	630.00	185.24
333	3	6.25	694.94	-----	694.94	3	315.00	-----	315.00	(379.94)
403	3	4.00	444.76	-----	444.76	3	315.00	-----	315.00	(129.76)
403	4	Special	-----	-----	-----	1	140.00	-----	140.00	140.00

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Painting (Continued)</u>										
4P1	1	Special	\$-----	\$-----	\$-----	1	\$ 35.00	\$-----	\$ 35.00	\$ 35.00
4P3	3	Special	-----	-----	-----	2	210.00	-----	210.00	210.00
Total Painting										
	15	22.25	\$ 2,473.98	\$-----	\$ 2,473.98		\$ 2,380.00	\$-----	\$ 2,380.00	\$ (93.98)
<u>Sculpture</u>										
303	3	6.25	\$ 694.94	\$-----	\$ 694.94	1	\$ 105.00	\$-----	\$ 105.00	\$ (589.94)
403	3	6.25	694.94	-----	694.94	1	105.00	-----	105.00	(589.94)
Total Sculpture										
	6	12.50	\$ 1,389.88	\$-----	\$ 1,389.88		\$ 210.00	\$-----	\$ 210.00	\$ (1,179.88)
TOTAL ALL ART										
	54	98.35	\$10,937.75	\$-----	\$10,937.75		\$ 6,825.00	\$ 52.50	\$ 6,877.50	\$ (4,060.25)
<u>BIOLOGY</u>										
315	5	16.65	\$ 1,851.31	\$-----	\$ 1,851.31	2	\$ 350.00	\$-----	\$ 350.00	\$ (1,501.31)
325	5	16.65	1,851.31	-----	1,851.31	7	1,225.00	-----	1,225.00	(626.31)
344	4	14.28	1,587.79	-----	1,587.79	6	840.00	-----	840.00	(747.79)
363	3	10.71	1,190.84	-----	1,190.84	14	1,470.00	-----	1,470.00	279.16
372	2	7.14	793.90	-----	793.90	12	840.00	-----	840.00	46.10
424	4	14.28	1,587.79	-----	1,587.79	12	1,680.00	-----	1,680.00	92.21
4P1	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
4P2	2	Special	-----	-----	-----	3	210.00	-----	210.00	210.00
TOTAL BIOLOGY										
	23	79.71	\$ 8,862.94	\$-----	\$ 8,862.94		\$ 6,685.00	-----	\$ 6,685.00	\$ (2,177.94)
<u>BUSINESS ADMINISTRATION</u>										
<u>Accounting</u>										
303	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	17	\$ 1,785.00	\$-----	\$ 1,785.00	\$ 394.01
313	3	12.51	1,390.99	-----	1,390.99	18	1,890.00	-----	1,890.00	499.01
333	3	10.00	1,111.90	-----	1,111.90	30	3,150.00	-----	3,150.00	2,038.10
353	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
443	3	10.00	1,111.90	-----	1,111.90	33	3,465.00	-----	3,465.00	2,353.10
4P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
Total Accounting										
	15	57.53	\$ 6,396.77	\$-----	\$ 6,396.77		\$13,020.00	\$-----	\$13,020.00	\$ 6,623.23

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Economics</u>										
383	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	19	\$ 1,995.00	\$-----	\$ 1,995.00	\$ 604.01
443	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
Total Economics										
	6	25.02	\$ 2,781.98	\$-----	\$ 2,781.98		\$ 4,515.00	\$-----	\$ 4,515.00	\$ 1,733.02
<u>Finance</u>										
313	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	30	\$ 3,150.00	\$ 52.50	\$ 3,202.50	\$ 1,811.51
423	3	10.00	1,111.90	-----	1,111.90	24	2,520.00	-----	2,520.00	1,408.10
4P3	3	12.51	1,390.99	-----	1,390.99	9	945.00	-----	945.00	(445.99)
Total Finance										
	9	35.02	\$ 3,893.88	\$-----	\$ 3,893.88		\$ 6,615.00	\$ 52.50	\$ 6,667.50	\$ 2,773.62
<u>General Business</u>										
313	3	10.00	\$ 1,111.90	\$-----	\$ 1,111.90	54	\$ 5,670.00	\$-----	\$ 5,670.00	\$ 4,558.10
313	3	10.00	1,111.90	-----	1,111.90	29	3,045.00	-----	3,045.00	1,933.10
323	3	10.00	1,111.90	-----	1,111.90	40	4,200.00	-----	4,200.00	3,088.10
323	3	10.00	1,111.90	-----	1,111.90	17	1,785.00	-----	1,785.00	673.10
343	3	12.51	1,390.99	-----	1,390.99	17	1,785.00	-----	1,785.00	394.01
343	3	12.51	1,390.99	-----	1,390.99	33	3,465.00	-----	3,465.00	2,074.01
451A	3	13.23	1,471.04	-----	1,471.04	45	4,725.00	-----	4,725.00	3,253.96
4P1	1	Special	-----	-----	-----	6	210.00	-----	210.00	210.00
4P2	2	Special	-----	-----	-----	4	280.00	-----	280.00	280.00
4P3	3	Special	-----	-----	-----	5	525.00	-----	525.00	525.00
4P4	4	Special	-----	-----	-----	7	980.00	-----	980.00	980.00
Total General Business										
	21	78.25	\$ 8,700.62	\$-----	\$ 8,700.62		\$26,670.00	\$-----	\$26,670.00	\$17,969.38
<u>Management</u>										
313	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	28	\$ 2,940.00	\$-----	\$ 2,940.00	\$ 1,549.01
413	3	10.00	1,111.90	-----	1,111.90	44	4,620.00	-----	4,620.00	3,508.10
433	3	11.10	1,234.21	-----	1,234.21	26	2,730.00	-----	2,730.00	1,495.79
453	3	12.51	1,390.99	-----	1,390.99	22	2,310.00	-----	2,310.00	919.01
463	3	12.51	1,390.99	-----	1,390.99	32	3,360.00	-----	3,360.00	1,969.01
4P1	1	Special	-----	-----	-----	5	175.00	-----	175.00	175.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
Total Management										
	15	58.63	\$ 6,519.08	\$-----	\$ 6,519.08		\$16,310.00	\$-----	\$16,310.00	\$ 9,790.92

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Marketing</u>										
343	3	13.23	\$ 1,471.04	\$-----	\$ 1,471.04	38	\$ 3,990.00	\$-----	\$ 3,990.00	\$ 2,518.96
353	3	13.23	1,471.04	-----	1,471.04	34	3,570.00	-----	3,570.00	2,098.96
362	3	12.51	1,390.99	-----	1,390.99	12	1,260.00	52.50	1,312.50	(78.49)
362	2	Special	-----	-----	-----	17	1,190.00	-----	1,190.00	1,190.00
362	2	8.82	980.70	-----	980.70	12	840.00	-----	840.00	(140.70)
363	3	11.10	1,234.21	-----	1,234.21	50	5,250.00	-----	5,250.00	4,015.79
443	3	10.00	1,111.90	-----	1,111.90	8	840.00	-----	840.00	(271.90)
4P1	1	Special	-----	-----	-----	4	140.00	-----	140.00	140.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
Total Marketing										
	17	68.89	\$ 7,659.88	\$-----	\$ 7,659.88		\$17,150.00	\$ 52.50	\$17,202.50	\$ 9,542.62
<u>Office Administration</u>										
313	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	5	\$ 525.00	\$-----	\$ 525.00	\$ (865.99)
313	3	11.10	1,234.21	-----	1,234.21	10	1,050.00	-----	1,050.00	(184.21)
423	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
Total Office Administration										
	6	23.61	\$ 2,625.20	\$-----	\$ 2,625.20		\$ 1,680.00	\$-----	\$ 1,680.00	\$ (945.20)
TOTAL ALL BUSINESS ADMINISTRATION										
	89	346.95	\$38,577.41	\$-----	\$38,577.41		\$85,960.00	\$ 105.00	\$86,065.00	\$47,487.59
<u>CHEMISTRY</u>										
315	5	18.50	\$ 2,057.02	\$-----	\$ 2,057.02	8	\$ 1,400.00	\$-----	\$ 1,400.00	\$ (657.02)
325	5	18.50	2,057.02	-----	2,057.02	6	1,050.00	-----	1,050.00	(1,007.02)
413	3	11.10	1,234.21	-----	1,234.21	1	105.00	-----	105.00	(1,129.21)
423	3	11.10	1,234.21	-----	1,234.21	1	105.00	-----	105.00	(1,129.21)
432	2	7.40	822.81	-----	822.81	1	70.00	-----	70.00	(752.81)
TOTAL CHEMISTRY										
	18	66.60	\$ 7,405.27	\$-----	\$ 7,405.27		\$ 2,730.00	\$-----	\$ 2,730.00	\$ (4,675.27)
<u>DRAMA</u>										
302	2	9.10	\$ 1,011.83	\$-----	\$ 1,011.83	2	\$ 140.00	\$-----	\$ 140.00	\$ (871.83)
303	3	11.55	1,284.24	-----	1,284.24	5	525.00	-----	525.00	(759.24)
333	3	11.55	1,284.24	-----	1,284.24	11	1,155.00	-----	1,155.00	(129.24)
402	2	7.70	856.16	-----	856.16	4	280.00	-----	280.00	(576.16)
403	3	11.55	1,284.24	-----	1,284.24	8	840.00	-----	840.00	(444.24)
412	3	11.55	1,284.24	-----	1,284.24	7	735.00	-----	735.00	(549.24)

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
DRAMA (Continued)										
413	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24	5	\$ 525.00	\$-----	\$ 525.00	\$ (759.24)
4P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
4P3	3	Special	-----	-----	-----	4	420.00	-----	420.00	420.00
TOTAL DRAMA										
	19	74.55	\$ 8,289.19	\$-----	\$ 8,289.19		\$ 4,795.00	\$-----	\$ 4,795.00	\$ (3,494.19)
EDUCATION										
312	2	8.34	\$ 927.32	\$-----	\$ 927.32	20	\$ 1,400.00	\$-----	\$ 1,400.00	\$ 472.68
313	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
313	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
322	2	Special	-----	-----	-----	13	910.00	-----	910.00	910.00
322	2	8.34	927.32	-----	927.32	13	910.00	-----	910.00	(17.32)
323	3	11.55	1,284.24	-----	1,284.24	11	1,155.00	-----	1,155.00	(129.24)
323	3	11.55	1,284.24	-----	1,284.24	24	2,520.00	-----	2,520.00	1,235.76
342	2	8.34	927.32	-----	927.32	13	910.00	-----	910.00	(17.32)
342	2	8.34	927.32	-----	927.32	26	1,820.00	-----	1,820.00	892.68
403	3	12.51	1,390.99	-----	1,390.99	7	735.00	-----	735.00	(655.99)
403	3	12.51	1,390.99	-----	1,390.99	10	1,050.00	-----	1,050.00	(340.99)
413	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01
413	3	12.51	1,390.99	-----	1,390.99	28	2,940.00	-----	2,940.00	1,549.01
418	8	32.08	3,566.98	-----	3,566.98	11	3,080.00	-----	3,080.00	(486.98)
418	8	32.08	3,566.98	-----	3,566.98	28	7,840.00	-----	7,840.00	4,273.02
423	3	21.42	2,381.69	-----	2,381.69	3	315.00	-----	315.00	(2,066.69)
423	3	21.42	2,381.69	-----	2,381.69	14	1,470.00	-----	1,470.00	(911.69)
432	2	7.70	856.16	-----	856.16	11	770.00	-----	770.00	(86.16)
432	2	7.70	856.16	-----	856.16	23	1,610.00	-----	1,610.00	753.84
433	3	11.55	1,284.24	-----	1,284.24	11	1,155.00	-----	1,155.00	(129.24)
433	3	11.55	1,284.24	-----	1,284.24	23	2,415.00	-----	2,415.00	1,130.76
443	3	12.51	1,390.99	-----	1,390.99	19	1,995.00	-----	1,995.00	604.01
443	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
453	3	12.51	1,390.99	-----	1,390.99	28	2,940.00	-----	2,940.00	1,549.01
453	3	12.51	1,390.99	-----	1,390.99	20	2,100.00	-----	2,100.00	709.01
458	8	22.24	2,472.87	-----	2,472.87	12	3,360.00	-----	3,360.00	887.13
458	8	22.24	2,472.87	-----	2,472.87	24	6,720.00	-----	6,720.00	4,247.13
463	3	12.51	1,390.99	-----	1,390.99	12	1,260.00	-----	1,260.00	(130.99)
468	8	22.24	2,472.87	-----	2,472.87	2	560.00	-----	560.00	(1,912.87)

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
EDUCATION (Continued)										
468	8	22.24	\$ 2,472.87	\$-----	\$ 2,472.87	11	\$ 3,080.00	\$-----	\$ 3,080.00	\$ 607.13
472	2	8.34	927.32	-----	927.32	11	770.00	-----	770.00	(157.32)
472	2	8.34	927.32	-----	927.32	24	1,680.00	-----	1,680.00	752.68
473	3	15.00	1,667.85	-----	1,667.85	13	1,365.00	-----	1,365.00	(302.85)
473	3	15.00	1,667.85	-----	1,667.85	32	3,360.00	-----	3,360.00	1,692.15
482	2	10.00	1,111.90	-----	1,111.90	4	280.00	-----	280.00	(831.90)
482	2	10.00	1,111.90	-----	1,111.90	12	840.00	-----	840.00	(271.90)
483	3	12.51	1,390.99	-----	1,390.99	10	1,050.00	-----	1,050.00	(340.99)
492	2	5.56	618.22	-----	618.22	12	840.00	-----	840.00	221.78
492	2	5.56	618.22	-----	618.22	34	2,380.00	-----	2,380.00	1,761.78
TOTAL EDUCATION										
	132	518.84	\$57,689.84	\$-----	\$57,689.84		\$76,615.00	\$-----	\$76,615.00	\$18,925.16
ENGLISH										
313	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	14	\$ 1,470.00	\$-----	\$ 1,470.00	\$ 79.01
323	3	12.51	1,390.99	-----	1,390.99	21	2,205.00	-----	2,205.00	814.01
343	3	12.51	1,390.99	-----	1,390.99	38	3,990.00	-----	3,990.00	2,599.01
363	3	14.28	1,587.79	-----	1,587.79	12	1,260.00	-----	1,260.00	(327.79)
373	3	12.51	1,390.99	-----	1,390.99	15	1,575.00	-----	1,575.00	184.01
383	3	14.28	1,587.79	-----	1,587.79	40	4,200.00	-----	4,200.00	2,612.21
413	3	14.28	1,587.79	-----	1,587.79	9	945.00	-----	945.00	(642.79)
423	3	12.51	1,390.99	-----	1,390.99	17	1,785.00	-----	1,785.00	394.01
443	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
453	3	12.51	1,390.99	-----	1,390.99	9	945.00	-----	945.00	(445.99)
463	3	14.28	1,587.79	-----	1,587.79	6	630.00	-----	630.00	(957.79)
473	3	12.51	1,390.99	-----	1,390.99	38	3,990.00	-----	3,990.00	2,599.01
483	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01
4P1	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	4	420.00	-----	420.00	420.00
TOTAL ENGLISH										
	39	169.71	\$18,870.07	\$-----	\$18,870.07		\$26,425.00	\$-----	\$26,425.00	\$ 7,554.93
FRENCH										
3P1	1	Special	\$-----	\$-----	\$-----	2	\$ 70.00	\$-----	\$ 70.00	\$ 70.00
4P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>FRENCH (Continued)</u>										
4P3	3	Special	\$-----	\$-----	\$-----	7	\$ 735.00	\$-----	\$ 735.00	\$ 735.00
TOTAL FRENCH										
	0	-----	\$-----	\$-----	\$-----		\$ 910.00	\$-----	\$ 910.00	\$ 910.00
<u>GEOGRAPHY</u>										
4P3	3	Special	\$-----	\$-----	\$-----	3	\$ 315.00	\$-----	\$ 315.00	\$ 315.00
TOTAL GEOGRAPHY										
	3	Special	\$-----	\$-----	\$-----		\$ 315.00	\$-----	\$ 315.00	\$ 315.00
<u>GEOLOGY</u>										
311	1	Special	\$-----	\$-----	\$-----	1	\$ 35.00	\$-----	\$ 35.00	\$ 35.00
311	1	Special	-----	-----	-----	3	105.00	-----	105.00	105.00
333	3	10.35	1,150.82	-----	1,150.82	4	420.00	-----	420.00	(730.82)
413	3	10.35	1,150.82	-----	1,150.82	5	525.00	-----	525.00	(625.82)
415	5	17.25	1,918.03	-----	1,918.03	6	1,050.00	-----	1,050.00	(868.03)
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
4P4	4	Special	-----	-----	-----	1	140.00	-----	140.00	140.00
4S1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
TOTAL GEOLOGY										
	11	37.95	\$ 4,219.67	\$-----	\$ 4,219.67		\$ 2,485.00	\$-----	\$ 2,485.00	\$ (1,734.67)
<u>GERMAN</u>										
322	2	7.70	\$ 856.16	\$-----	\$ 856.16	2	\$ 140.00	\$-----	\$ 140.00	\$ (716.16)
433	2	7.70	856.16	-----	856.16	3	210.00	-----	210.00	(646.16)
3P3	3	Specia.	-----	-----	-----	1	105.00	-----	105.00	105.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	3	315.00	-----	315.00	315.00
TOTAL GERMAN										
	4	15.40	\$ 1,712.32	\$-----	\$ 1,712.32		\$ 840.00	\$-----	\$ 840.00	\$ (872.32)
<u>HEALTH, PHYSICAL EDUCATION AND RECREATION</u>										
312	2	8.34	\$ 927.32	\$-----	\$ 927.32	16	\$ 1,120.00	\$-----	\$ 1,120.00	\$ 192.68
321	1	5.55	618.22	-----	618.22	5	175.00	-----	175.00	(443.22)
342	2	8.34	927.32	-----	927.32	33	2,310.00	-----	2,310.00	1,382.68
403	3	17.64	1,961.39	-----	1,961.39	9	945.00	-----	945.00	(1,016.39)
413	3	12.51	1,390.99	-----	1,390.99	16	1,680.00	-----	1,680.00	289.01
423	3	16.69	1,854.65	-----	1,854.65	25	2,625.00	-----	2,625.00	770.35

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>HEALTH, PHYSICAL EDUCATION AND RECREATION (Continued)</u>										
4P1	1	Special	\$-----	\$-----	\$-----	3	\$ 105.00	\$-----	\$ 105.00	\$ 105.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
TOTAL HEALTH, PHYSICAL EDUCATION AND RECREATION										
	14	69.07	\$ 7,679.89	\$-----	\$ 7,679.89		\$ 9,135.00	\$-----	\$ 9,135.00	\$ 1,455.11
<u>HISTORY</u>										
343	3	11.10	\$ 1,234.21	\$-----	\$ 1,234.21	23	\$ 2,415.00	\$-----	\$ 2,415.00	\$ 1,180.79
353	3	12.51	1,390.99	-----	1,390.99	21	2,205.00	-----	2,205.00	814.01
383	3	11.10	1,234.21	-----	1,234.21	34	3,570.00	-----	3,570.00	2,335.79
403	3	11.10	1,234.21	-----	1,234.21	7	735.00	-----	735.00	(499.21)
423	3	11.10	1,234.21	-----	1,234.21	17	1,785.00	-----	1,785.00	550.79
443	3	12.51	1,390.99	-----	1,390.99	6	630.00	-----	630.00	(760.99)
4P2	2	Special	-----	-----	-----	5	350.00	-----	350.00	350.00
4P3	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
4P3	3	Special	-----	-----	-----	8	840.00	-----	840.00	840.00
4S3	3	12.51	1,390.99	-----	1,390.99	3	315.00	-----	315.00	(1,075.99)
TOTAL HISTORY										
	24	94.44	\$10,500.80	\$-----	\$10,500.80		\$13,370.00	\$-----	\$13,370.00	\$ 2,869.20
<u>JOURNALISM</u>										
3P1	1	Special	\$-----	\$-----	\$-----	1	\$ 35.00	\$-----	\$ 35.00	\$ 35.00
3P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
4P2	2	Special	-----	-----	-----	3	210.00	-----	210.00	210.00
4P3	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
TOTAL JOURNALISM										
	--	-----	\$-----	\$-----	\$-----		\$ 455.00	\$-----	\$ 455.00	\$ 455.00
<u>MATHEMATICS</u>										
323	3	10.71	\$ 1,190.84	\$-----	\$ 1,190.84	12	\$ 1,260.00	\$-----	\$ 1,260.00	\$ 69.16
423	3	12.51	1,390.99	-----	1,390.99	14	1,470.00	-----	1,470.00	79.01
453	3	10.71	1,190.84	-----	1,190.84	7	735.00	-----	735.00	(455.84)
463	3	10.71	1,190.84	-----	1,190.84	4	420.00	-----	420.00	(770.84)
TOTAL MATHEMATICS										
	12	44.64	\$ 4,963.51	\$-----	\$ 4,963.51		\$ 3,885.00	\$-----	\$ 3,885.00	\$(1,078.51)

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
MUSIC										
301	1	3.44	\$ 382.19	\$-----	\$ 382.19	4	\$ 140.00	\$-----	\$ 140.00	\$ (242.19)
302	2	4.94	548.92	-----	548.92	1	70.00	-----	70.00	(478.92)
303	3	9.88	1,098.51	-----	1,098.51	25	2,625.00	-----	2,625.00	1,526.49
312	2	4.94	548.92	-----	548.92	1	70.00	-----	70.00	(478.92)
313	3	9.88	1,098.51	-----	1,098.51	4	420.00	-----	420.00	(678.51)
322	2	4.94	548.92	-----	548.92	4	280.00	-----	280.00	(268.92)
332	2	8.33	926.58	-----	926.58	5	350.00	-----	350.00	(576.58)
332	2	6.59	732.32	-----	732.32	5	350.00	-----	350.00	(382.32)
352	2	4.94	548.92	-----	548.92	4	280.00	-----	280.00	(268.92)
362	2	8.41	935.44	-----	935.44	1	70.00	-----	70.00	(865.44)
363	3	14.62	1,625.43	-----	1,625.43	13	1,365.00	-----	1,365.00	(260.43)
372	2	6.87	764.38	-----	764.38	3	210.00	-----	210.00	(554.38)
373	3	14.62	1,625.43	-----	1,625.43	13	1,365.00	-----	1,365.00	(260.43)
383	3	14.62	1,625.43	-----	1,625.43	5	525.00	-----	525.00	(1,100.43)
383	3	14.62	1,625.43	-----	1,625.43	14	1,470.00	-----	1,470.00	(155.43)
402	2	4.94	548.92	-----	548.92	1	70.00	-----	70.00	(478.92)
412	2	4.94	548.92	-----	548.92	4	280.00	-----	280.00	(268.92)
422	2	10.37	1,153.16	-----	1,153.16	8	560.00	-----	560.00	(593.16)
422	2	10.37	1,153.16	-----	1,153.16	3	210.00	-----	210.00	(943.16)
423	3	9.88	1,098.51	-----	1,098.51	5	525.00	-----	525.00	(573.51)
432	2	6.59	732.34	-----	732.34	2	140.00	-----	140.00	(592.34)
442	2	6.59	732.34	-----	732.34	3	210.00	-----	210.00	(522.34)
452	2	6.59	732.34	-----	732.34	2	140.00	-----	140.00	(592.34)
469I	9	9.88 (3 hr. fac. load)	1,098.51	-----	1,098.51	1	315.00	-----	315.00	(783.51)
469I	9	9.88 (3 hr. fac. load)	1,098.51	-----	1,098.51	2	630.00	-----	630.00	(468.51)
469V	9	12.62 (3 hr. fac. load)	1,403.16	-----	1,403.16	3	945.00	-----	945.00	(458.16)
469V	9	12.62 (3 hr. fac. load)	1,403.16	-----	1,403.16	2	630.00	-----	630.00	(773.16)
472	2	8.34	927.32	-----	927.32	1	70.00	-----	70.00	(857.32)
472	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
473	3	12.51	1,390.99	-----	1,390.99	27	2,835.00	-----	2,835.00	1,444.01
473	3	12.51	1,390.99	-----	1,390.99	26	2,730.00	-----	2,730.00	1,339.01
482	2	9.75	1,083.62	-----	1,083.62	3	210.00	-----	210.00	(873.62)
4P2	2	Special	-----	-----	-----	3	210.00	-----	210.00	210.00
4P3	3	Special	-----	-----	-----	3	315.00	-----	315.00	315.00
M11	1	.90	100.00	-----	100.00	2	70.00	34.82	104.82	4.82

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>MUSIC (Continued)</u>										
M11	1	1.35	\$ 150.00	\$-----	\$ 150.00	3	\$ 105.00	\$ 52.23	\$ 157.23	\$ 7.23
M11	1	1.35	150.00	-----	150.00	3	105.00	52.23	157.23	7.23
M11	1	1.35	150.00	-----	150.00	3	105.00	52.23	157.23	7.23
M11	1	.90	100.00	-----	100.00	2	70.00	34.82	104.82	4.82
M11	1	.45	50.00	-----	50.00	1	35.00	17.41	52.41	2.41
M11	1	3.60	400.00	-----	400.00	8	280.00	139.28	419.28	19.28
M11	1	3.60	400.00	-----	400.00	8	280.00	139.28	419.28	19.28
M12	2	2.70	300.00	-----	300.00	3	210.00	104.46	314.46	14.46
M12	2	8.09	900.00	-----	900.00	9	630.00	313.38	943.38	43.38
M12	2	.90	100.00	-----	100.00	1	70.00	34.82	104.82	4.82
M12	2	2.70	300.00	-----	300.00	3	210.00	104.46	314.46	14.46
M13	3	6.75	750.00	-----	750.00	5	525.00	261.15	786.15	36.15
M13	3	1.35	150.00	-----	150.00	1	105.00	52.23	157.23	7.23
M14	4	1.80	200.00	-----	200.00	1	140.00	69.64	209.64	9.64
TOTAL MUSIC										
	129	317.81	\$35,331.28	\$-----	\$35,331.28		\$23,625.00	\$1,462.44	\$25,087.44	\$(10,243.84)
<u>PHILOSOPHY</u>										
303	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	17	\$ 1,785.00	\$-----	\$ 1,785.00	\$ 394.01
319	3	12.51	1,390.99	-----	1,390.99	8	840.00	-----	840.00	(550.99)
323	3	12.51	1,390.99	-----	1,390.99	8	840.00	-----	840.00	(550.99)
353	3	12.51	1,390.99	-----	1,390.99	6	630.00	-----	630.00	(760.99)
403	3	11.10	1,234.21	-----	1,234.21	16	1,680.00	-----	1,680.00	445.79
493	3	11.10	1,234.21	-----	1,234.21	9	945.00	-----	945.00	(289.21)
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
TOTAL PHILOSOPHY										
	18	72.24	\$ 8,032.38	\$-----	\$ 8,032.38		\$ 6,860.00	\$-----	\$ 6,860.00	\$(1,172.38)
<u>PHYSICS</u>										
314	4	12.92	\$ 1,436.57	\$-----	\$ 1,436.57	5	\$ 700.00	\$-----	\$ 700.00	\$ (736.57)
324	4	12.92	1,436.57	-----	1,436.57	4	560.00	-----	560.00	(876.57)
343	3	9.69	1,077.43	-----	1,077.43	4	420.00	-----	420.00	(657.43)
384	4	12.92	1,436.57	-----	1,436.57	3	420.00	-----	420.00	(1,016.57)
413	3	9.69	1,077.43	-----	1,077.43	1	105.00	-----	105.00	(972.43)
423	3	9.69	1,077.43	-----	1,077.43	1	105.00	-----	105.00	(972.43)
TOTAL PHYSICS										
	21	67.83	\$ 7,542.00	\$-----	\$ 7,542.00		\$ 2,310.00	\$-----	\$ 2,310.00	\$(5,232.00)

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
POLITICAL SCIENCE										
343	3	14.28	\$ 1,587.79	\$-----	\$ 1,587.79	19	\$ 1,995.00	\$-----	\$ 1,995.00	\$ 407.21
383	3	14.28	1,587.79	-----	1,587.79	9	945.00	-----	945.00	(642.79)
393	3	12.51	1,390.99	-----	1,390.99	7	735.00	-----	735.00	(655.99)
443	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
453	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
453	3	14.28	1,587.79	-----	1,587.79	6	630.00	-----	630.00	(957.79)
453	3	12.51	1,390.99	-----	1,390.99	4	420.00	-----	420.00	(970.99)
4P1	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
4P2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
4R1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4R2	2	Special	-----	-----	-----	1	70.00	-----	70.00	70.00
TOTAL POLITICAL SCIENCE										
	21	92.88	\$10,327.33	\$-----	\$10,327.33		\$ 6,020.00	\$-----	\$ 6,020.00	\$ (4,307.33)
PSYCHOLOGY										
333	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	23	\$ 2,415.00	\$-----	\$ 2,415.00	\$ 1,024.01
364	4	16.68	1,854.65	-----	1,854.65	13	1,820.00	-----	1,820.00	(34.65)
385	5	20.00	2,223.80	-----	2,223.80	11	1,925.00	-----	1,925.00	(298.80)
443	3	12.51	1,390.99	-----	1,390.99	39	4,095.00	-----	4,095.00	2,704.01
463	3	12.00	1,334.28	-----	1,334.28	18	1,890.00	-----	1,890.00	555.72
4P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4P3	2	8.34	927.32	-----	927.32	12	840.00	-----	840.00	(87.32)
4P3	3	12.51	1,390.99	-----	1,390.99	18	1,890.00	-----	1,890.00	499.01
TOTAL PSYCHOLOGY										
	23	94.55	\$10,513.02	\$-----	\$10,513.02		\$14,910.00	\$-----	\$14,910.00	\$ 4,396.98
RELIGION										
Archeology										
313	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24	9	\$ 945.00	\$-----	\$ 945.00	\$ (339.24)
3P1	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
353	3	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
Total Archeology										
	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24		\$ 1,155.00	\$-----	\$ 1,155.00	\$ (129.24)
Greek										
313	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24	9	\$ 945.00	\$-----	\$ 945.00	\$ (339.24)
4P1	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
Total Greek										
	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24		\$ 1,015.00	\$-----	\$ 1,015.00	\$ (269.24)

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>RELIGION (Continued)</u>										
<u>Hebrew</u>										
354	4	15.40	\$ 1,712.33	\$-----	\$ 1,712.33	1	\$ 140.00	\$-----	\$ 140.00	\$(1,572.33)
364	4	15.40	1,712.33	-----	1,712.33	1	140.00	-----	140.00	(1,572.33)
Total Hebrew										
	8	30.80	\$ 3,424.66	\$-----	\$ 3,424.66		\$ 280.00	\$-----	\$ 280.00	\$(3,144.66)
<u>New Testament</u>										
333	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24	4	\$ 420.00	\$-----	\$ 420.00	\$(864.24)
413	3	11.55	1,284.24	-----	1,284.24	4	420.00	-----	420.00	(864.24)
453	3	12.51	1,390.99	-----	1,390.99	1	105.00	-----	105.00	(1,285.99)
453	3	12.51	1,390.99	-----	1,390.99	4	420.00	-----	420.00	(970.99)
4P1	1	Special	-----	-----	-----	2	70.00	-----	70.00	70.00
Total New Testament										
	12	48.12	\$ 5,350.46	\$-----	\$ 5,350.46		\$ 1,435.00	\$-----	\$ 1,435.00	\$(3,915.46)
<u>Old Testament</u>										
313	3	11.55	\$ 1,284.24	\$-----	\$ 1,284.24	2	\$ 210.00	\$-----	\$ 210.00	\$(1,074.24)
353	3	11.55	1,284.24	-----	1,284.24	9	945.00	-----	945.00	(339.24)
363	3	14.28	1,587.79	-----	1,587.79	1	105.00	-----	105.00	(1,482.79)
363	3	14.28	1,587.79	-----	1,587.79	3	315.00	-----	315.00	(1,272.79)
Total Old Testament										
	12	51.66	\$ 5,744.06	\$-----	\$ 5,744.06		\$ 1,575.00	\$-----	\$ 1,575.00	\$(4,169.06)
<u>Practical Theology</u>										
321	1	3.57	\$ 396.95	\$-----	\$ 396.95	16	\$ 560.00	\$-----	\$ 560.00	\$ 163.05
321	1	3.57	396.95	-----	396.95	13	455.00	-----	455.00	58.05
3P1	1	4.55	505.91	-----	505.91	3	105.00	-----	105.00	(400.91)
Total Practical Theology										
	3	11.69	\$ 1,299.81	\$-----	\$ 1,299.81		\$ 1,120.00	\$-----	\$ 1,120.00	\$(179.81)
<u>Religion</u>										
303	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	14	\$ 1,470.00	\$-----	\$ 1,470.00	\$ 79.01
303	3	12.51	1,390.99	-----	1,390.99	23	2,415.00	-----	2,415.00	1,024.01
313	3	14.28	1,587.79	-----	1,587.79	7	735.00	-----	735.00	(852.79)
313	3	14.28	1,587.79	-----	1,587.79	10	1,050.00	-----	1,050.00	(537.79)
363	3	13.65	1,517.74	-----	1,517.74	7	735.00	-----	735.00	(782.74)
353	3	Special	-----	-----	-----	10	1,050.00	-----	1,050.00	1,050.00
403	3	13.65	1,517.74	-----	1,517.74	14	1,470.00	-----	1,470.00	(47.74)
483	3	Special	-----	-----	-----	8	840.00	-----	840.00	840.00

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Religion (Continued)</u>										
4P2	2	Special	\$-----	\$-----	\$-----	1	\$ 70.00	\$-----	\$ 70.00	\$ 70.00
4P3	3	Special	-----	-----	-----	2	210.00	-----	210.00	210.00
Total Religion										
	18	80.88	\$ 8,993.04	\$-----	\$ 8,993.04		\$10,045.00	\$-----	\$10,045.00	\$ 1,051.96
<u>Religious Education</u>										
353	3	10.71	\$ 1,190.84	\$-----	\$ 1,190.84	33	\$ 3,465.00	\$-----	\$ 3,465.00	\$ 2,274.16
363	3	12.51	1,390.99	-----	1,390.99	10	1,050.00	-----	1,050.00	(340.99)
403	3	12.51	1,390.99	-----	1,390.99	1	105.00	-----	150.00	(1,285.99)
453	3	10.71	1,190.84	-----	1,190.84	14	1,470.00	-----	1,470.00	279.16
4P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
4P3	3	Special	-----	-----	-----	2	210.00	-----	210.00	210.00
Total Religious Education										
	12	46.44	\$ 5,163.66	\$-----	\$ 5,163.66		\$ 6,475.00	\$-----	\$ 6,475.00	\$ 1,311.34
TOTAL ALL RELIGION										
	71	292.69	\$32,544.17	\$-----	\$32,544.17		\$23,100.00	\$-----	\$23,100.00	\$(9,444.17)
<u>SOCIOLOGY</u>										
323	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	34	\$ 3,570.00	\$-----	\$ 3,570.00	\$ 2,179.01
353	3	14.28	1,587.79	-----	1,587.79	54	5,670.00	-----	5,670.00	4,082.21
363	3	12.51	1,390.99	-----	1,390.99	31	3,255.00	-----	3,255.00	1,864.01
373	3	14.28	1,587.79	-----	1,587.79	54	5,670.00	-----	5,670.00	4,082.21
373	3	14.28	1,587.79	-----	1,587.79	20	2,100.00	-----	2,100.00	512.21
383	3	12.51	1,390.99	-----	1,390.99	17	1,785.00	-----	1,785.00	394.01
393	3	12.51	1,390.99	-----	1,390.99	39	4,095.00	-----	4,095.00	2,704.01
403	3	12.51	1,390.99	-----	1,390.99	26	2,730.00	-----	2,730.00	1,339.01
413	3	14.28	1,587.79	-----	1,587.79	14	1,470.00	-----	1,470.00	(117.79)
443	3	12.51	1,390.99	-----	1,390.99	32	3,360.00	-----	3,360.00	1,969.01
453	3	12.51	1,390.99	-----	1,390.99	24	2,520.00	-----	2,520.00	1,129.01
463	3	14.28	1,587.79	-----	1,587.79	15	1,575.00	-----	1,575.00	(12.79)
4P1	1	Special	-----	-----	-----	5	175.00	-----	175.00	175.00
4P2	2	Special	-----	-----	-----	3	210.00	-----	210.00	210.00
4P3	3	12.51	1,390.99	-----	1,390.99	3	315.00	-----	315.00	(1,075.99)
4P3	3	Special	-----	-----	-----	14	1,470.00	-----	1,470.00	1,470.00

TABLE LXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 11,119.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 35.00	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
SOCIOLOGY (Continued)										
4P3	3	Special	\$-----	\$-----	\$-----	8	\$ 840.00	\$-----	\$ 840.00	\$ 840.00
4P4	4	Special	-----	-----	-----	4	560.00	-----	560.00	560.00
TOTAL SOCIOLOGY										
	39	171.48	\$19,066.87	\$-----	\$19,066.87		\$41,370.00	\$-----	\$41,370.00	\$22,303.13
SPANISH										
312	2	5.88	\$ 653.80	\$-----	\$ 653.80	5	\$ 350.00	\$-----	\$ 350.00	\$ (303.80)
313	3	8.82	980.70	-----	980.70	5	525.00	-----	525.00	(455.70)
3P3	3	Special	-----	-----	-----	4	420.00	-----	420.00	420.00
423	3	8.82	980.70	-----	980.70	3	315.00	-----	315.00	(665.70)
4P1	1	Special	-----	-----	-----	4	140.00	-----	140.00	140.00
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
4P3	3	Special	-----	-----	-----	9	945.00	-----	945.00	945.00
TOTAL SPANISH										
	8	23.52	\$ 2,615.20	\$-----	\$ 2,615.20		\$ 2,835.00	\$-----	\$ 2,835.00	\$ 219.80
SPEECH										
303	3	12.51	\$ 1,390.99	\$-----	\$ 1,390.99	12	\$ 1,260.00	\$-----	\$ 1,260.00	\$ (130.99)
333	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
363	3	15.00	1,667.85	-----	1,667.85	3	315.00	-----	315.00	(1,352.85)
3P1	1	Special	-----	-----	-----	1	35.00	-----	35.00	35.00
423	3	15.00	1,667.85	-----	1,667.85	3	315.00	-----	315.00	(1,352.85)
463	3	15.00	1,667.85	-----	1,667.85	4	420.00	-----	420.00	(1,247.85)
4P2	2	Special	-----	-----	-----	2	140.00	-----	140.00	140.00
4P3	3	Special	-----	-----	-----	5	525.00	-----	525.00	525.00
TOTAL SPEECH										
	15	70.02	\$ 7,785.53	\$-----	\$ 7,785.53		\$ 3,535.00	\$-----	\$ 3,535.00	\$(4,250.53)
SPEECH AND HEARING										
303	3	13.05	\$ 1,451.03	\$-----	\$ 1,451.03	3	\$ 315.00	\$-----	\$ 315.00	\$(1,136.03)
304	4	11.76	1,307.59	-----	1,307.59	11	1,540.00	-----	1,540.00	232.41
312	2	8.00	889.52	-----	889.52	4	280.00	-----	280.00	(609.52)
313	3	12.51	1,390.99	-----	1,390.99	5	525.00	-----	525.00	(865.99)
314	4	11.76	1,307.59	-----	1,307.59	7	980.00	-----	980.00	(327.59)
322	2	5.88	653.80	-----	653.80	4	280.00	-----	280.00	(373.80)
323	3	8.82	980.70	-----	980.70	11	1,155.00	-----	1,155.00	174.30
332	2	8.70	967.35	-----	967.35	4	280.00	-----	280.00	(687.35)
402	2	8.00	889.52	-----	889.52	5	350.00	-----	350.00	(539.52)

TABLE LXV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3)x11,119.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7)x(2)x 35.00	Other Course Income	Total Course Income (8)+(9)	Net Course Income or (Expense) (10)-(6)
SPEECH AND HEARING (Continued)										
412	2	8.00	\$ 889.52	\$-----	\$ 889.52	4	\$ 280.00	\$-----	\$ 280.00	\$ (609.52)
422	2	8.34	927.32	-----	927.32	4	280.00	-----	280.00	(647.32)
427	2	8.34	927.32	-----	927.32	2	140.00	-----	140.00	(787.32)
432	2	8.34	927.32	-----	927.32	9	630.00	-----	630.00	(297.32)
441	1	4.17	463.66	-----	463.66	1	35.00	-----	35.00	(428.66)
441	1	4.35	483.68	-----	483.68	3	105.00	-----	105.00	(378.68)
444	4	11.76	1,307.59	-----	1,307.59	4	560.00	-----	560.00	(747.59)
4P1	1	Special	-----	-----	-----	4	140.00	-----	140.00	140.00
4P3	1	Special	-----	-----	-----	1	105.00	-----	105.00	105.00
TOTAL SPEECH AND HEARING										
	39	141.78	\$15,764.50	\$-----	\$15,764.50		\$ 7,980.00	\$-----	\$ 7,980.00	\$(7,784.50)
GRAND TOTAL										
	823	2961.01	\$329,230.94	\$-----	\$329,230.94		\$373,975.00	\$1,619.94	\$375,594.94	\$46,364.00

TABLE LXVI
GENERAL DEPARTMENTAL INCOME AND EXPENSE,
PHILLIPS UNIVERSITY

(1) Department	(2) Total Annual Credit Hours Offered	(3) General Departmental Expense	(4) General Departmental Income	(5) Net General Departmental Income or (Expense)	(6) Net General Departmental Income or (Expense) Per Credit Hour Offered
ART					
A. Advertising Art	15	\$ 918.50	-----	\$ (918.50)	\$ (61.23)
B. Art	49	3,000.44	-----	(3,000.44)	(61.23)
C. Ceramics	33	2,020.71	-----	(2,020.71)	(61.23)
D. Painting	24	1,469.60	-----	(1,469.60)	(61.23)
E. Sculpture	9	551.10	-----	(551.10)	(61.23)
BIOLOGY	72	7,311.36	-----	(7,311.36)	(101.55)
BUSINESS ADMINISTRATION					
A. Accounting	36	1,352.17	-----	(1,352.17)	(37.56)
B. Economics	27	1,014.13	-----	(1,014.13)	(37.56)
C. Finance	9	338.04	-----	(338.04)	(37.56)
D. General Business	42	1,577.53	-----	(1,577.53)	(37.56)
E. Management	15	563.41	-----	(563.41)	(37.56)
F. Marketing	26	976.57	-----	(976.57)	(37.56)
G. Office Administration	30	1,126.81	-----	(1,126.81)	(37.56)
CHEMISTRY	32	3,850.84	-----	(3,850.84)	(120.34)
DRAMA	48	1,462.52	-----	(1,462.52)	(30.47)
EDUCATION	150	14,916.00	-----	(14,916.00)	(99.44)
ENGLISH	96	1,979.86	-----	(1,979.86)	(20.62)
FRENCH	16	372.46	-----	(372.46)	(23.28)
GEOGRAPHY	6	596.64	-----	(596.64)	(99.44)
GEOLOGY	29	1,801.24	-----	(1,801.24)	(62.11)
GERMAN	20	465.58	-----	(465.58)	(23.28)
HEALTH, PHYSICAL EDUCATION and RECREATION	61	9,670.85	-----	(9,670.85)	(158.54)
HISTORY	57	2,840.88	-----	(2,840.88)	(49.84)
JOURNALISM	27	1,616.72	-----	(1,616.72)	(59.85)
MATHEMATICS	56	815.56	-----	(815.56)	(14.56)
MUSIC	205	11,006.86	-----	(11,006.86)	(53.69)
PHILOSOPHY	39	1,155.35	-----	(1,155.35)	(29.62)
PHYSICS	31	1,210.18	-----	(1,210.18)	(39.04)
POLITICAL SCIENCE	51	2,541.84	-----	(2,541.84)	(49.84)
PSYCHOLOGY	58	2,890.72	-----	(2,890.72)	(49.84)

TABLE LXVI (CONTINUED)

(1) Department	(2) Total Annual Credit Hours Offered	(3) General Departmental Expense	(4) General Departmental Income	(5) Net General Departmental Income or (Expense)	(6) Net General Departmental Income or (Expense) Per Credit Hour Offered
RELIGION					
A. Archeology	3	\$ 88.88	-----	\$ (88.88)	\$ (29.62)
B. Greek	14	414.74	-----	(414.74)	(29.62)
C. Hebrew	8	236.99	-----	(236.99)	(29.62)
D. New Testament	12	355.49	-----	(355.49)	(29.62)
E. Old Testament	12	355.49	-----	(355.49)	(29.62)
F. Practical Theology	3	88.88	-----	(88.88)	(29.62)
G. Religion	87	2,577.31	-----	(2,577.31)	(29.62)
H. Religious Education	24	710.98	-----	(710.98)	(29.62)
SOCIOLOGY	69	3,438.96	-----	(3,438.96)	(49.84)
SPANISH	24	558.69	-----	(558.69)	(23.28)
SPEECH	28	764.91	-----	(764.91)	(27.32)
SPEECH and HEARING	<u>57</u>	<u>892.60</u>	-----	<u>(892.60)</u>	(15.65)
TOTALS	1,710	\$ 91,898.39		\$(91,898.39)	

TABLE LXVII
 LOWER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
 PHILLIPS UNIVERSITY

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART					
A. Advertising Art	6	\$ 836.40	\$ (367.40)	N.A.	\$ 469.00
B. Art	40	2,461.89	(2,449.34)		12.55
C. Ceramics	18	271.18	(1,102.21)		(831.03)
D. Painting	9	725.54	(551.10)		174.44
E. Sculpture	3	(549.88)	(183.70)		(733.58)
BIOLOGY	49	22,854.70	(4,975.79)		17,878.91
BUSINESS ADMINISTRATION					
A. Accounting	21	4,568.02	(788.77)		3,779.25
B. Economics	21	11,227.16	(788.77)		10,438.39
C. General Business	21	11,918.02	(788.77)		11,129.25
D. Marketing	9	6,587.37	(338.04)		6,249.33
E. Office Administration	24	262.42	(901.45)		(639.03)
CHEMISTRY	14	8,540.13	(1,684.74)		6,855.39
DRAMA	29	(2,525.99)	(883.61)		(3,409.60)
EDUCATION	18	18,672.24	(1,789.92)		16,882.32
ENGLISH	57	38,500.79	(1,175.54)		37,325.25
FRENCH	16	917.54	(372.46)		545.08
GEOGRAPHY	6	3,646.41	(596.64)		3,049.77
GEOLOGY	18	7,620.09	(1,118.01)		6,502.08
GERMAN	16	2,285.70	(372.46)		1,913.24
HEALTH, PHYSICAL EDUCATION and RECREATION	47	431.33	(7,451.31)		(7,019.98)
HISTORY	33	41,763.01	(1,644.72)		40,118.29
JOURNALISM	27	(4,597.89)	(1,616.72)		(6,214.61)
MATHEMATICS	44	2,146.43	(640.80)		1,505.63
MUSIC	76	(14,831.33)	(4,080.59)		(18,911.92)
PHILOSOPHY	21	21,551.63	(622.11)		20,929.52
PHYSICS	10	2,883.56	(390.38)		2,493.18
POLITICAL SCIENCE	30	24,047.90	(1,495.20)		22,552.70
PSYCHOLOGY	35	29,908.14	(1,744.40)		28,163.74

TABLE LXVII (CONTINUED)

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
RELIGION					
A. Greek	11	\$ (893.90)	\$ (325.86)	N.A.	\$ (1,219.76)
B. Religion	69	23,435.73	(2,044.07)		21,391.66
C. Religious Education	12	(543.66)	(355.49)		(899.15)
SOCIOLOGY	30	35,046.50	(1,495.20)		33,551.30
SPANISH	16	3,764.62	(372.46)		3,392.16
SPEECH	13	1,662.65	(355.14)		1,307.51
SPEECH and HEARING	18	4,050.71	(281.87)		3,768.84
TOTALS	887	\$308,645.16	\$(46,145.04)		\$262,500.12

TABLE LXVIII
UPPER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
PHILLIPS UNIVERSITY

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART					
A. Advertising Art	9	\$ 162.74	\$ (551.10)	N.A.	\$ (388.36)
B. Art	9	(2,259.03)	(551.10)		(2,810.13)
C. Ceramics	15	(690.10)	(918.50)		(1,608.60)
D. Painting	15	(93.98)	(918.50)		(1,012.48)
E. Sculpture	6	(1,179.88)	(367.40)		(1,547.28)
BIOLOGY	23	(2,177.94)	(2,335.57)		(4,513.51)
BUSINESS ADMINISTRATION					
A. Accounting	15	6,623.23	(563.40)		6,059.83
B. Economics	6	1,733.02	(225.36)		1,507.66
C. Finance	9	2,773.62	(338.04)		2,435.58
D. General Business	21	17,969.38	(788.76)		17,180.62
E. Management	15	9,790.92	(563.41)		9,227.51
F. Marketing	17	9,542.62	(638.53)		8,904.09
G. Office Administration	6	(945.20)	(225.36)		(1,170.56)
CHEMISTRY	18	(4,675.27)	(2,166.10)		(6,841.37)
DRAMA	19	(3,494.19)	(578.91)		(4,073.10)
EDUCATION	132	18,925.16	(13,126.08)		5,799.08
ENGLISH	39	7,554.93	(804.32)		6,750.61
FRENCH	---	910.00	-----		910.00
GEOGRAPHY	---	315.00	-----		315.00
GEOLOGY	11	(1,734.67)	(683.23)		(2,417.90)
GERMAN	4	(872.32)	(93.12)		(965.44)
HEALTH, PHYSICAL EDUCATION and RECREATION	14	1,455.11	(2,219.54)		(764.43)
HISTORY	24	2,869.20	(1,196.16)		1,673.04
JOURNALISM	---	455.00	-----		455.00
MATHEMATICS	12	(1,078.51)	(174.76)		(1,253.27)
MUSIC	129	(10,243.82)	(6,926.27)		(17,170.09)
PHILOSOPHY	18	(1,172.38)	(533.24)		(1,705.62)
PHYSICS	21	(5,232.00)	(819.80)		(6,051.80)
POLITICAL SCIENCE	21	(4,307.33)	(1,046.64)		(5,353.97)
PSYCHOLOGY	23	4,396.98	(1,146.32)		3,250.66

TABLE LXVIII (CONTINUED)

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
RELIGION					
A. Archeology	3	\$ (129.24)	\$ (88.88)	N.A.	\$ (218.12)
B. Greek	3	(269.24)	(88.88)		(358.12)
C. Hebrew	8	(3,144.66)	(236.99)		(3,381.65)
D. New Testament	12	(3,915.46)	(355.49)		(4,270.95)
E. Old Testament	12	(4,169.06)	(355.49)		(4,524.55)
F. Practical Theology	3	(179.81)	(88.88)		(268.69)
G. Religion	18	1,051.96	(533.24)		518.72
H. Religious Education	12	1,311.34	(355.49)		955.85
SOCIOLOGY	39	22,303.13	(1,943.76)		20,359.37
SPANISH	8	219.80	(186.23)		33.57
SPEECH	15	(4,250.53)	(409.77)		(4,660.30)
SPEECH and HEARING	<u>39</u>	<u>(7,784.50)</u>	<u>(610.73)</u>		<u>(8,395.23)</u>
TOTALS	823	\$ 46,364.00	\$(45,753.33)		\$ 610.67

APPENDIX C

ACADEMIC INCOME AND EXPENSE, SACRED HEART
COLLEGE

TABLE LXIX
 LOWER DIVISION COURSE RELATED INCOME AND EXPENSE,
 SACRED HEART COLLEGE

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
105	5	18.50	\$ 1,833.35	\$-----	\$ 1,833.35	14	\$ 1,627.50	\$-----	\$ 1,627.50	\$ (205.85)
115	5	19.25	1,907.68	-----	1,907.68	18	2,092.50	-----	2,092.50	184.82
203	3	11.10	1,100.01	-----	1,100.01	3	209.25	-----	209.25	(890.76)
233	3	11.55	1,144.61	-----	1,144.61	5	348.75	-----	348.75	(795.86)
253	3	11.55	1,144.61	-----	1,144.61	6	418.50	90.00	508.50	(636.11)
253	3	11.55	1,144.61	-----	1,144.61	8	558.00	120.00	678.00	(466.61)
TOTAL ART	22	83.50	\$ 8,274.87	\$-----	\$ 8,274.87		\$ 5,254.50	\$ 210.00	\$ 5,464.50	\$(2,810.37)
<u>BIOLOGY</u>										
103	3	13.05	\$ 1,293.26	\$-----	\$ 1,293.26	22	\$ 1,534.50	\$-----	\$ 1,534.50	\$ 241.24
103	3	13.05	1,293.26	-----	1,293.26	2	139.50	-----	139.50	(1,153.76)
114	4	19.04	1,886.86	-----	1,886.86	82	7,626.00	820.00	8,446.00	6,559.14
115	5	23.80	2,358.58	-----	2,358.58	47	5,463.75	-----	5,463.75	3,105.17
124	4	19.04	1,886.86	-----	1,886.86	45	4,185.00	450.00	4,635.00	2,748.14
TOTAL BIOLOGY	19	87.98	\$ 8,718.82	\$-----	\$ 8,718.82		\$18,948.75	\$ 1,270.00	\$20,218.75	\$11,499.93
<u>BUSINESS ADMINISTRATION</u>										
<u>Accounting</u>										
113	3	11.10	\$ 1,100.01	\$-----	\$ 1,100.01	44	\$ 3,069.00	\$-----	\$ 3,069.00	\$ 1,968.99
113	3	11.10	1,100.01	-----	1,100.01	16	1,116.00	-----	1,116.00	15.99
123	3	11.10	1,100.01	-----	1,100.01	31	2,162.25	-----	2,162.25	1,062.24
123	3	11.10	1,100.01	-----	1,100.01	10	697.50	-----	697.50	(402.51)
273	3	11.10	1,100.01	-----	1,100.01	10	697.50	-----	697.50	(402.51)
283	3	11.10	1,100.01	-----	1,100.01	10	697.50	-----	697.50	(402.51)
Total Accounting	18	66.60	\$ 6,600.06	\$-----	\$ 6,600.06		\$ 8,439.75	\$-----	\$ 8,439.75	\$ 1,839.69
<u>Business Administration</u>										
213	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	26	\$ 1,813.50	\$-----	\$ 1,813.50	\$ 573.76
243	3	12.51	1,239.74	-----	1,239.74	52	3,627.00	-----	3,627.00	2,387.26
Total Business Administration	6	25.02	\$ 2,479.48	\$-----	\$ 2,479.48		\$ 5,440.50	\$-----	\$ 5,440.50	\$ 2,961.02

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Economics</u>										
113	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	56	\$ 3,906.00	\$-----	\$ 3,906.00	\$ 2,666.26
123	3	12.51	1,239.74	-----	1,239.74	42	2,929.50	-----	2,929.50	1,689.76
Total Economics										
6	25.02		\$ 2,479.48	\$-----	\$ 2,479.48		\$ 6,835.50	\$-----	\$ 6,835.50	\$ 4,346.02

TOTAL OF ALL BUSINESS ADMINISTRATION										
30	116.64		\$11,559.02	\$-----	\$11,559.02		\$20,715.75	\$-----	\$20,715.75	\$ 9,156.73
<u>CHEMISTRY</u>										
114	4	25.00	\$ 2,477.50	\$-----	\$ 2,477.50	51	\$ 4,743.00	\$ 510.00	\$ 5,253.00	\$ 2,775.50
114	4	25.00	2,477.50	-----	2,477.50	20	1,860.00	200.00	2,060.00	(417.50)
214	4	20.00	1,982.00	-----	1,982.00	20	1,860.00	200.00	2,060.00	78.00
225	5	31.25	3,096.88	-----	3,096.88	20	2,325.00	200.00	2,525.00	(571.88)
TOTAL CHEMISTRY										
17	101.25		\$10,033.88	\$-----	\$10,033.88		\$10,788.00	\$ 1,110.00	\$11,898.00	\$ 1,864.12
<u>DRAMA</u>										
103	3	10.00	\$ 991.00	\$-----	\$ 991.00	14	\$ 976.50	\$-----	\$ 976.50	\$ (14.50)
103	3	10.00	991.00	-----	991.00	13	906.75	-----	906.75	(84.25)
132	2	6.67	661.00	-----	661.00	9	418.50	-----	418.50	(242.50)
212	2	7.40	733.34	-----	733.34	10	465.00	-----	465.00	(268.34)
231	1	3.33	330.00	-----	330.00	12	279.00	-----	279.00	(51.00)
231	1	3.33	330.00	-----	330.00	8	186.00	-----	186.00	(144.00)
233	3	10.00	991.00	-----	991.00	3	209.25	-----	209.25	(781.75)
TOTAL DRAMA										
15	50.73		\$ 5,027.34	\$-----	\$ 5,027.34		\$ 3,441.00	\$-----	\$ 3,441.00	\$(1,586.34)
<u>EDUCATION</u>										
003	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	4	\$ 279.00	\$-----	\$ 279.00	\$ (960.74)
003	3	12.51	1,239.74	-----	1,239.74	17	1,185.75	-----	1,185.75	(53.99)
013	3	Special	-----	-----	-----	3	209.25	-----	209.25	209.25
023	3	Special	-----	-----	-----	5	348.75	-----	348.75	348.75
233	3	12.51	1,239.74	-----	1,239.74	30	2,092.50	-----	2,092.50	852.76
243	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
TOTAL EDUCATION										
12	50.04		\$ 4,958.96	\$-----	\$ 4,958.96		\$ 4,394.25	\$-----	\$ 4,394.25	\$ (564.71)

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x \$9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 28.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ENGLISH</u>										
103	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	22	\$ 1,534.50	\$-----	\$ 1,534.50	\$ 294.76
113	3	12.51	1,239.74	-----	1,239.74	19	1,325.25	-----	1,325.25	85.51
123	3	12.51	1,239.74	-----	1,239.74	21	1,464.75	-----	1,464.75	225.01
123	3	11.10	1,100.01	-----	1,100.01	28	1,953.00	-----	1,953.00	825.99
123	3	12.51	1,239.74	-----	1,239.74	26	1,813.50	-----	1,813.50	573.76
123	3	12.51	1,239.74	-----	1,239.74	30	2,092.50	-----	2,092.50	852.76
133	3	11.10	1,100.01	-----	1,100.01	33	2,301.75	-----	2,301.75	1,201.74
133	3	11.10	1,100.01	-----	1,100.01	29	2,022.75	-----	2,022.75	922.74
143	3	12.51	1,239.74	-----	1,239.74	10	697.50	-----	697.50	(542.24)
143	3	12.51	1,239.74	-----	1,239.74	16	1,116.00	-----	1,116.00	(123.74)
223	3	12.51	1,239.74	-----	1,239.74	22	1,534.50	-----	1,534.50	294.76
223	3	12.51	1,239.74	-----	1,239.74	25	1,743.75	-----	1,743.75	504.01
233	3	12.51	1,239.74	-----	1,239.74	36	2,511.00	-----	2,511.00	1,271.26
233	3	12.51	1,239.74	-----	1,239.74	37	2,580.75	-----	2,580.75	1,341.01
243	3	11.10	1,100.01	-----	1,100.01	12	837.00	-----	837.00	(263.01)
253	3	12.51	1,239.74	-----	1,239.74	9	627.75	-----	627.75	(611.99)
<u>TOTAL ENGLISH</u>										
	48	194.52	\$19,276.92	\$-----	\$19,276.92		\$26,156.25	-----	\$26,156.25	\$ 6,879.33
<u>FRENCH</u>										
114	4	17.40	\$ 1,724.35	\$-----	\$ 1,724.35	9	\$ 837.00	\$ 45.00	\$ 882.00	\$ (842.35)
124	4	17.40	1,724.35	-----	1,724.35	9	837.00	45.00	882.00	(842.35)
233	3	13.05	1,293.26	-----	1,293.26	6	418.50	-----	418.50	(874.76)
243	3	13.05	1,293.26	-----	1,293.26	1	69.75	-----	69.75	(1,233.51)
<u>TOTAL FRENCH</u>										
	14	60.90	\$ 6,035.22	\$-----	\$ 6,035.22		\$ 2,162.25	\$ 90.00	\$ 2,252.25	\$ (3,782.97)
<u>GERMAN</u>										
114	4	16.68	\$ 1,652.99	\$-----	\$ 1,652.99	7	\$ 651.00	\$ 35.00	\$ 686.00	\$ (966.99)
124	4	16.68	1,652.99	-----	1,652.99	5	465.00	25.00	490.00	(1,162.99)
213	3	12.51	1,239.74	-----	1,239.74	5	348.75	25.00	373.75	(865.99)
213	3	12.51	1,239.74	-----	1,239.74	1	69.75	5.00	74.75	(1,164.99)
<u>TOTAL GERMAN</u>										
	14	58.38	\$ 5,785.46	\$-----	\$ 5,785.46		\$ 1,534.50	\$ 90.00	\$ 1,624.50	\$ (4,160.96)

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>HISTORY</u>										
113	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	40	\$ 2,790.00	\$-----	\$ 2,790.00	\$ 1,550.26
113	3	12.51	1,239.74	-----	1,239.74	14	976.50	-----	976.50	(263.24)
115	5	20.85	2,066.24	87.00	2,153.24	73	8,486.25	-----	8,486.25	6,333.01
123	3	12.51	1,239.74	-----	1,239.74	49	3,417.75	-----	3,417.75	2,178.01
123	3	12.51	1,239.74	-----	1,239.74	26	1,813.50	-----	1,813.50	573.76
125	5	20.85	2,066.24	87.00	2,153.24	59	6,858.75	-----	6,858.75	4,705.51
213	3	11.10	1,100.01	-----	1,100.01	16	1,116.00	-----	1,116.00	15.99
223	3	11.10	1,100.01	-----	1,100.01	20	1,395.00	-----	1,395.00	294.99
233	3	11.10	1,100.01	-----	1,100.01	20	1,395.00	-----	1,395.00	294.99
TOTAL HISTORY										
	31	125.04	\$12,391.47	\$ 174.00	\$12,565.47		\$28,248.75	\$-----	\$28,248.75	\$15,683.28
<u>LIBRARY SCIENCE</u>										
203	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	17	\$ 1,185.75	\$-----	\$ 1,185.75	\$ (53.99)
253	3	12.51	1,239.74	-----	1,239.74	6	418.50	-----	418.50	(821.24)
TOTAL LIBRARY SCIENCE										
	6	25.02	\$ 2,479.48	\$-----	\$ 2,479.48		\$ 1,604.25	\$-----	\$ 1,604.25	\$ (875.23)
<u>MATHEMATICS</u>										
003	3	Special	\$-----	\$-----	\$-----	1	\$ 69.75	\$-----	\$ 69.75	\$ 69.75
113	3	12.51	1,239.74	-----	1,239.74	28	1,953.00	-----	1,953.00	713.26
123	3	10.71	1,061.36	-----	1,061.36	19	1,325.25	-----	1,325.25	263.89
133	3	12.51	1,239.74	-----	1,239.74	64	4,464.00	-----	4,464.00	3,224.26
133	3	12.51	1,239.74	-----	1,239.74	27	1,883.25	-----	1,883.25	643.51
143	3	12.51	1,239.74	-----	1,239.74	23	1,604.25	-----	1,604.25	364.51
143	3	12.51	1,239.74	-----	1,239.74	15	1,046.25	-----	1,046.25	(193.49)
153	3	10.71	1,061.36	-----	1,061.36	21	1,464.75	-----	1,464.75	403.39
153	3	12.51	1,239.74	-----	1,239.74	23	1,604.25	-----	1,604.25	364.51
214	4	16.68	1,652.99	-----	1,652.99	16	1,488.00	-----	1,488.00	(164.99)
214	4	14.28	1,415.15	-----	1,415.15	14	1,302.00	-----	1,302.00	(113.15)
224	4	16.68	1,652.99	-----	1,652.99	7	651.00	-----	651.00	(1,001.99)
224	4	16.68	1,652.99	-----	1,652.99	9	837.00	-----	837.00	(815.99)
243	3	10.71	1,061.36	-----	1,061.36	4	279.00	-----	279.00	(782.36)
TOTAL MATHEMATICS										
	43	171.51	\$16,996.64	\$-----	\$16,996.64		\$19,971.75	\$-----	\$19,971.75	\$ 2,975.11

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>MUSIC</u>										
101	1	4.84	\$ 480.00	\$-----	\$ 480.00	8	\$ 186.00	\$ 280.00	\$ 466.00	\$ (14.00)
101	1	4.24	420.00	-----	420.00	7	162.75	245.00	407.75	(12.25)
101	1	4.24	420.00	-----	420.00	7	162.75	245.00	407.75	(12.25)
113	3	12.51	1,239.74	-----	1,239.74	6	418.50	-----	418.50	(821.24)
133	3	12.51	1,239.74	-----	1,239.74	5	348.75	-----	348.75	(890.99)
161	1	1.82	180.00	-----	180.00	3	69.75	105.00	174.75	(5.25)
161	1	0.61	60.00	-----	60.00	1	23.25	35.00	58.25	(1.75)
171	1	2.42	240.00	-----	240.00	4	93.00	140.00	233.00	(7.00)
171	1	2.42	240.00	-----	240.00	4	93.00	140.00	233.00	(7.00)
171	1	4.24	420.00	-----	420.00	7	162.75	245.00	407.75	(12.25)
191	1	1.21	120.00	-----	120.00	2	46.50	70.00	116.50	(3.50)
191	1	1.21	120.00	-----	120.00	2	46.50	70.00	116.50	(3.50)
191	1	2.42	240.00	-----	240.00	4	93.00	140.00	233.00	(7.00)
192	2	2.42	240.00	-----	240.00	2	93.00	140.00	233.00	(7.00)
192	2	2.42	240.00	-----	240.00	2	93.00	140.00	233.00	(7.00)
192	2	2.42	240.00	-----	240.00	2	93.00	140.00	233.00	(7.00)
211	1	4.10	406.61	-----	406.61	8	186.00	-----	186.00	(220.61)
211	1	4.17	413.25	-----	413.25	6	139.50	-----	139.50	(273.75)
211	1	3.59	355.78	-----	355.78	7	162.75	-----	162.75	(193.03)
211	1	4.17	413.25	-----	413.25	6	139.50	-----	139.50	(273.75)
212	2	16.41	1,626.44	-----	1,626.44	16	744.00	-----	744.00	(882.44)
212	2	16.41	1,626.44	-----	1,626.44	16	744.00	-----	744.00	(882.44)
213	3	12.51	1,239.74	-----	1,239.74	6	418.50	-----	418.50	(821.24)
231	1	18.75	1,858.13	-----	1,858.13	2	46.50	-----	46.50	(1,811.63)
231	1	18.75	1,858.13	-----	1,858.13	2	46.50	-----	46.50	(1,811.63)
233	3	12.51	1,239.74	-----	1,239.74	7	488.25	-----	488.25	(751.49)
241	1	0.61	60.00	-----	60.00	1	23.25	35.00	58.25	(1.75)
242	2	1.21	120.00	-----	120.00	1	46.50	70.00	116.50	(3.50)
251	1	1.21	120.00	-----	120.00	2	46.50	70.00	116.50	(3.50)
251	1	1.21	120.00	-----	120.00	2	46.50	70.00	116.50	(3.50)
252	2	3.63	360.00	-----	360.00	3	139.50	210.00	349.50	(10.50)
252	2	3.63	360.00	-----	360.00	3	139.50	210.00	349.50	(10.50)
271	1	1.21	120.00	-----	120.00	2	46.50	70.00	116.50	(3.50)
272	2	3.63	360.00	-----	360.00	3	139.50	210.00	349.50	(10.50)
272	2	8.34	826.49	-----	826.49	20	930.00	-----	930.00	103.51
272	2	8.34	826.49	-----	826.49	14	651.00	-----	651.00	(175.49)
272	2	3.63	360.00	-----	360.00	3	139.50	210.00	349.50	(10.50)

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
MUSIC (Continued)										
272	2	1.21	\$ 120.00	\$-----	\$ 120.00	1	\$ 46.50	\$ 70.00	\$ 116.50	\$ (3.50)
272	2	8.34	826.49	-----	826.49	26	1,209.00	-----	1,209.00	382.51
TOTAL MUSIC										
	61	219.52	\$21,756.46	\$-----	\$21,756.46		\$ 8,904.75	\$ 3,360.00	\$12,264.75	\$ (9,491.71)
PHILOSOPHY										
123	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	33	\$ 2,301.75	\$-----	\$ 2,301.75	\$ 1,062.01
223	3	12.51	1,239.74	-----	1,239.74	28	1,953.00	-----	1,953.00	713.26
223	3	12.51	1,239.74	-----	1,239.74	26	1,813.00	-----	1,813.00	573.76
223	3	12.51	1,239.74	-----	1,239.74	25	1,743.75	-----	1,743.75	504.01
223	3	12.51	1,239.74	-----	1,239.74	38	2,650.00	-----	2,650.00	1,410.76
223	3	12.51	1,239.74	-----	1,239.74	39	2,720.25	-----	2,720.25	1,480.51
233	3	12.51	1,239.74	-----	1,239.74	56	3,906.00	-----	3,906.00	2,666.26
233	3	12.51	1,239.74	-----	1,239.74	48	3,348.00	-----	3,348.00	2,108.26
233	3	12.51	1,239.74	-----	1,239.74	36	2,511.00	-----	2,511.00	1,271.26
TOTAL PHILOSOPHY										
	27	112.59	\$11,157.66	\$-----	\$11,157.66		\$22,947.75	\$-----	\$22,947.75	\$11,790.09
PHYSICAL EDUCATION										
111	1	4.17	\$ 413.25	\$-----	\$ 413.25	37	\$ 860.25	\$-----	\$ 860.25	\$ 447.00
111	1	5.56	551.00	-----	551.00	18	418.50	-----	418.50	(132.50)
111	1	4.17	413.25	-----	413.25	24	558.00	-----	558.00	144.75
111	1	4.17	413.25	-----	413.25	25	581.25	-----	581.25	168.00
121	1	4.17	413.25	-----	413.25	9	209.25	108.00	317.25	(96.00)
121	1	5.56	551.00	-----	551.00	11	255.75	-----	255.75	(295.25)
121	1	5.56	551.00	-----	551.00	8	186.00	-----	186.00	(365.00)
121	1	5.56	551.00	-----	551.00	13	302.25	-----	302.25	(248.75)
121	1	5.56	551.00	400.00	951.00	36	837.00	432.00	1,269.00	318.00
121	1	4.17	413.25	185.00	598.25	14	325.50	168.00	493.50	(105.75)
121	1	4.17	413.25	185.00	598.25	14	325.50	168.00	493.50	(105.75)
121	1	4.17	413.25	-----	413.25	11	255.75	-----	255.75	(157.50)
121	1	4.17	413.25	-----	413.25	16	372.00	-----	372.00	(41.25)
121	1	4.17	413.25	-----	413.25	15	348.75	-----	348.75	(64.50)
121	1	5.56	551.00	-----	551.00	14	325.50	-----	325.50	(225.50)
121	1	5.56	551.00	-----	551.00	17	395.25	-----	395.25	(155.75)
121	1	4.17	413.25	185.00	598.25	14	325.50	168.00	493.50	(105.75)
121	1	4.17	413.25	185.00	598.25	12	279.00	144.00	423.00	(175.25)
121	1	5.56	551.00	400.00	951.00	39	906.75	468.00	1,374.75	423.75

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>PHYSICAL EDUCATION</u>										
131	1	4.17	\$ 413.25	\$-----	\$ 413.25	15	\$ 348.75	\$-----	\$ 348.75	\$ (64.50)
131	1	4.17	413.25	-----	413.25	5	116.25	-----	116.25	(297.00)
131	1	4.17	413.25	-----	413.25	6	139.50	-----	139.50	(273.75)
131	1	5.56	551.00	-----	551.00	38	883.50	-----	883.50	332.50
141	1	4.17	413.25	-----	413.25	5	116.25	-----	116.25	(297.00)
141	1	4.17	413.25	-----	413.25	3	69.75	-----	69.75	(343.50)
202	2	8.34	826.49	-----	826.49	19	883.50	-----	883.50	57.01
213	3	16.68	1,652.99	-----	1,652.99	17	1,185.75	-----	1,185.75	(467.24)
222	2	8.34	826.49	-----	826.49	9	418.50	-----	418.50	(407.99)
223	3	12.51	1,239.74	-----	1,239.74	25	1,743.75	-----	1,743.75	504.01
TOTAL PHYSICAL EDUCATION										
	35	162.63	\$16,116.71	\$ 1,540.00	\$17,656.71		\$13,973.25	\$ 1,656.00	\$15,629.25	\$ (2,027.46)
<u>PHYSICS</u>										
103	3	20.00	\$ 1,982.00	\$-----	\$ 1,982.00	25	\$ 1,743.75	\$-----	\$ 1,743.75	\$ (238.25)
105	5	31.25	3,096.88	-----	3,096.88	74	8,602.50	-----	8,602.50	5,505.62
123	3	20.00	1,982.00	-----	1,982.00	3	209.25	-----	209.25	(1,772.75)
123	3	20.00	1,982.00	-----	1,982.00	7	488.25	-----	488.25	(1,493.75)
143	3	18.75	1,858.13	-----	1,858.13	12	837.00	120.00	957.00	(901.13)
214	3	20.00	1,982.00	-----	1,982.00	28	1,953.00	280.00	2,233.00	251.00
224	3	20.00	1,982.00	-----	1,982.00	20	1,395.00	200.00	1,595.00	(387.00)
TOTAL PHYSICS										
	23	150.00	\$14,865.01	\$-----	\$14,865.01		\$15,228.75	\$ 600.00	\$15,828.75	\$ 963.74
<u>POLITICAL SCIENCE</u>										
103	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	12	\$ 837.00	\$-----	\$ 837.00	\$ (402.74)
103	3	12.51	1,239.74	-----	1,239.74	30	2,092.50	-----	2,092.50	852.76
113	3	11.10	1,100.01	-----	1,100.01	29	2,022.75	-----	2,022.75	922.74
223	3	11.10	1,100.01	-----	1,100.01	8	558.00	-----	558.00	(542.01)
233	3	11.10	1,100.01	-----	1,100.01	6	418.50	-----	418.50	(681.51)
TOTAL POLITICAL SCIENCE										
	15	58.32	\$ 5,779.51	\$-----	\$ 5,779.51		\$ 5,928.75	\$-----	\$ 5,928.75	\$ 149.24
<u>PSYCHOLOGY</u>										
113	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	170	\$11,857.50	\$-----	\$11,857.50	\$10,617.76
113	3	12.51	1,239.74	-----	1,239.74	79	5,510.25	-----	5,510.25	4,270.51
253	3	12.51	1,239.74	-----	1,239.74	48	3,348.00	-----	3,348.00	2,108.26
263	3	12.51	1,239.74	-----	1,239.74	74	5,161.50	-----	5,161.50	3,921.76

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x \$ 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>PSYCHOLOGY (Continued)</u>										
263	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	51	\$ 3,557.25	\$-----	\$ 3,557.25	\$ 2,317.51
273	3	12.51	1,239.74	-----	1,239.74	40	2,790.00	-----	2,790.00	1,550.26
TOTAL PSYCHOLOGY										
	18	75.06	\$ 7,438.44	\$-----	\$ 7,438.44		\$32,224.50	\$-----	\$32,224.50	\$24,786.06
<u>SOCIOLOGY</u>										
113	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	96	\$ 6,696.00	\$-----	\$ 6,696.00	\$ 5,456.26
113	3	12.51	1,239.74	-----	1,239.74	67	4,673.25	-----	4,673.25	3,433.51
123	3	12.51	1,239.74	-----	1,239.74	17	1,185.75	-----	1,185.75	(53.99)
213	3	12.51	1,239.74	-----	1,239.74	42	2,929.50	-----	2,929.50	1,689.76
223	3	12.51	1,239.74	-----	1,239.74	18	1,255.50	-----	1,255.50	15.76
243	3	12.51	1,239.74	-----	1,239.74	23	1,604.25	-----	1,604.25	364.51
TOTAL SOCIOLOGY										
	18	75.06	\$ 7,438.44	\$-----	\$ 7,438.44		\$18,344.25	\$-----	\$18,344.25	\$10,905.81
<u>SPANISH</u>										
114	4	13.80	\$ 1,367.58	\$-----	\$ 1,367.58	18	\$ 1,674.00	\$ 90.00	\$ 1,764.00	\$ 396.42
124	4	13.80	1,367.58	-----	1,367.58	12	1,116.00	60.00	1,176.00	(191.58)
133	3	10.35	1,025.69	-----	1,025.69	9	627.75	45.00	672.75	(352.94)
213	3	10.35	1,025.69	-----	1,025.69	5	348.75	25.00	373.75	(651.94)
223	3	10.35	1,025.69	-----	1,025.69	2	139.50	10.00	149.50	(876.19)
233	3	10.35	1,025.69	-----	1,025.69	1	69.75	-----	69.75	(955.94)
243	3	10.35	1,025.69	-----	1,025.69	5	348.75	-----	348.75	(676.94)
TOTAL SPANISH										
	23	79.35	\$ 7,863.61	\$-----	\$ 7,863.61		\$ 4,324.50	\$ 230.00	\$ 4,554.50	\$(3,309.11)
<u>SPEECH</u>										
112	2	7.40	\$ 733.34	\$-----	\$ 733.34	20	\$ 930.00	\$-----	\$ 930.00	\$ 196.66
112	2	7.40	733.34	-----	733.34	19	883.50	-----	883.50	150.16
112	2	7.40	733.34	-----	733.34	19	883.50	-----	883.50	150.16
112	2	6.67	661.00	-----	661.00	16	744.00	-----	744.00	83.00
112	2	6.67	661.00	-----	661.00	11	511.50	-----	511.50	(149.50)
112	2	7.40	733.34	-----	733.34	17	790.50	-----	790.50	57.16
112	2	7.40	733.34	-----	733.34	14	651.00	-----	651.00	(82.34)
112	2	7.40	733.34	-----	733.34	16	744.00	-----	744.00	10.66
112	2	7.40	733.34	-----	733.34	14	651.00	-----	651.00	(82.34)
122	2	6.67	661.00	-----	661.00	9	418.50	-----	418.50	(242.50)

TABLE LXIX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)× 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or Expense (10)-(6)
<u>SPEECH</u> (Continued)										
132	2	7.40	\$ 733.34	\$-----	\$ 733.34	29	\$ 1,348.50	\$-----	\$ 1,348.50	\$ 615.16
132	2	7.40	733.34	-----	733.34	20	930.00	-----	930.00	196.66
TOTAL SPEECH										
	24	86.61	\$ 8,583.06	\$-----	\$ 8,583.06		\$ 9,486.00	\$-----	\$ 9,486.00	\$ 902.94
<u>THEOLOGY</u>										
102	2	8.34	\$ 826.49	\$-----	\$ 826.49	9	\$ 418.50	\$-----	\$ 418.50	\$ (407.99)
262	2	8.34	826.49	-----	826.49	33	1,534.50	-----	1,534.50	708.01
262	2	8.34	826.49	-----	826.49	27	1,255.50	-----	1,255.50	429.01
282	2	8.34	826.49	-----	826.49	19	883.50	-----	883.50	57.01
TOTAL THEOLOGY										
	8	33.36	\$ 3,305.96	\$-----	\$ 3,305.96		\$ 4,092.00	\$-----	\$ 4,092.00	\$ 786.04
GRAND TOTAL										
	523	2178.11	\$215,842.94	\$ 1,714.00	\$217,556.94		\$278,674.50	\$ 8,616.00	\$287,290.50	\$69,733.56

TABLE LXX
UPPER DIVISION COURSE RELATED INCOME AND EXPENSE,
SACRED HEART COLLEGE

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
322	2	7.40	\$ 733.34	\$-----	\$ 733.34	14	\$ 651.00	\$-----	\$ 651.00	\$ (82.34)
333	3	11.10	1,100.01	-----	1,100.01	6	418.50	-----	418.50	(681.51)
343	3	11.10	1,100.01	-----	1,100.01	8	558.00	-----	558.00	(542.01)
353	3	11.55	1,144.61	-----	1,144.61	2	139.50	30.00	169.50	(975.11)
353	3	11.55	1,144.61	-----	1,144.61	5	348.75	-----	348.75	(795.86)
363	3	11.10	1,100.01	-----	1,100.01	3	209.25	-----	209.25	(890.76)
373	3	11.10	1,100.01	-----	1,100.01	5	348.75	-----	348.75	(751.26)
383	3	11.10	1,100.01	-----	1,100.01	5	348.75	-----	348.75	(751.26)
501	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
503	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
533	3	11.10	1,100.01	-----	1,100.01	3	209.25	-----	209.25	(890.76)
533	3	11.55	1,144.61	-----	1,144.61	1	69.75	-----	69.75	(1,074.86)
533	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
533	3	Special	-----	-----	-----	6	418.50	-----	418.50	418.50
533	3	Special	-----	-----	-----	2	139.50	-----	139.50	139.50
535	5	Special	-----	-----	-----	2	232.50	-----	232.50	232.50
TOTAL ART										
	29	108.65	\$10,767.23	\$-----	\$10,767.23		\$ 4,301.25	\$ 30.00	\$ 4,331.25	\$(6,435.98)
<u>BIOLOGY</u>										
313	3	14.28	\$ 1,415.15	\$-----	\$ 1,415.15	8	\$ 558.00	\$ 80.00	\$ 638.00	\$ (777.15)
323	3	12.51	1,239.74	-----	1,239.74	27	1,883.25	270.00	2,153.25	913.51
343	3	13.05	1,293.26	-----	1,293.26	31	2,162.25	310.00	2,472.25	1,178.99
413	3	13.05	1,293.26	-----	1,293.26	4	279.00	40.00	319.00	(974.26)
423	3	14.28	1,415.15	-----	1,415.15	7	488.25	70.00	558.25	(856.90)
501	1	4.35	431.09	-----	431.09	5	116.25	-----	116.25	(314.84)
501	1	4.35	431.09	-----	431.09	7	162.75	-----	162.75	(268.34)
501	1	Special	-----	-----	-----	1	23.25	-----	23.25	23.25
512	2	8.70	862.17	-----	862.17	2	93.00	10.00	103.00	(759.17)
512	2	8.70	862.17	-----	862.17	3	139.50	-----	139.50	(722.67)
522	2	9.52	943.43	-----	943.43	4	186.00	-----	186.00	(757.43)
522	2	8.70	862.17	-----	862.17	12	558.00	-----	558.00	(304.17)
523	3	13.05	1,293.26	-----	1,293.26	11	767.25	-----	767.25	(526.01)
TOTAL BIOLOGY										
	28	124.54	\$12,341.94	\$-----	\$12,341.94		\$ 7,416.75	\$ 780.00	\$ 8,196.75	\$(4,145.19)

TABLE LXX (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3) x 9,810.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7) x (2) x 23.25	Other Course Income	Total Course Income (8)+(9)	Net Course Income or Expense (10)-(6)	
BUSINESS ADMINISTRATION											
<u>Accounting</u>											
323	3	11.10	\$ 1,100.01	\$-----	\$ 1,100.01	23	\$ 1,604.25	\$-----	\$ 1,604.25	\$ 504.24	
333	3	11.10	1,100.01	-----	1,100.01	9	627.75	-----	627.75	(472.26)	
493	3	11.10	1,100.01	-----	1,100.01	8	558.00	-----	558.00	(542.01)	
Total Accounting			9	33.30	\$ 3,300.03	\$-----	\$ 3,300.03	\$ 2,790.00	\$-----	\$ 2,790.00	\$ (510.03)
<u>Business Administration</u>											
313	3	11.55	\$ 1,144.61	\$-----	\$ 1,144.61	19	\$ 1,325.25	\$-----	\$ 1,325.25	\$ 180.64	
333	3	12.51	1,239.74	-----	1,239.74	16	1,116.00	-----	1,116.00	(123.74)	
353	3	12.51	1,239.74	-----	1,239.74	29	2,022.75	-----	2,022.75	783.01	
373	3	11.55	1,144.61	-----	1,144.61	14	976.50	-----	976.50	(168.11)	
413	3	11.55	1,144.61	-----	1,144.61	13	906.75	-----	906.75	(237.86)	
453	3	11.55	1,144.61	-----	1,144.61	23	1,604.25	-----	1,604.25	459.64	
463	3	11.55	1,144.61	-----	1,144.61	17	1,185.75	170.00	1,355.75	211.14	
463	3	11.55	1,144.61	-----	1,144.61	27	1,883.25	270.00	2,153.25	1,008.64	
485	5	19.25	1,907.68	-----	1,907.68	13	1,511.25	-----	1,511.25	(396.43)	
511	1	Special	-----	-----	-----	1	23.25	-----	23.25	23.25	
513	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75	
513	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75	
Total Business Administration			29	113.57	\$11,254.82	\$-----	\$11,254.82	\$12,694.50	\$ 440.00	\$13,134.50	\$ 1,879.68
<u>Economics</u>											
343	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	12	\$ 837.00	\$-----	\$ 837.00	\$ (402.74)	
373	3	12.51	1,239.74	-----	1,239.74	22	1,534.50	-----	1,534.50	294.76	
383	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75	
383	3	11.55	1,144.61	-----	1,144.61	37	2,580.75	-----	2,580.75	1,436.14	
433	3	12.51	1,239.74	-----	1,239.74	8	558.00	-----	558.00	(681.74)	
463	3	12.51	1,239.74	-----	1,239.74	10	697.50	-----	697.50	(542.24)	
513	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75	
Total Economics			15	61.59	\$ 6,103.57	-----	\$ 6,103.57	\$ 6,347.25	\$-----	\$ 6,347.25	\$ 243.68
TOTAL OF ALL BUSINESS ADMINISTRATION											
			53	208.46	\$20,658.42	\$-----	\$20,658.42	\$21,831.75	\$ 440.00	\$22,271.75	\$ 1,613.33

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>CHEMISTRY</u>										
314	4	25.00	\$ 2,477.50	\$-----	\$ 2,477.50	13	\$ 1,209.00	\$-----	\$ 1,209.00	\$(1,268.50)
333	3	15.00	1,486.50	-----	1,486.50	6	418.50	-----	418.50	(1,068.00)
324	4	25.00	2,477.50	-----	2,477.50	11	1,023.00	110.00	1,133.00	(1,344.50)
342	2	10.00	991.00	-----	991.00	6	279.00	60.00	339.00	(652.00)
343	3	15.00	1,486.50	-----	1,486.50	6	418.50	60.00	478.50	(1,008.00)
414	4	20.00	1,982.00	-----	1,982.00	2	186.00	20.00	206.00	(1,776.00)
423	3	18.75	1,858.13	-----	1,858.13	1	69.75	10.00	79.75	(1,778.38)
501	1	5.00	495.50	-----	495.50	12	279.00	-----	279.00	(216.50)
523	3	15.00	1,486.50	-----	1,486.50	4	279.00	-----	279.00	(1,207.50)
TOTAL CHEMISTRY										
	27	148.75	\$14,741.13	\$-----	\$14,741.13		\$ 4,161.75	\$ 260.00	\$ 4,421.75	\$(10,319.38)
<u>DRAMA</u>										
303	3	10.00	\$ 991.00	\$-----	\$ 991.00	2	\$ 139.50	\$-----	\$ 139.50	\$(851.50)
403	3	10.00	991.00	-----	991.00	4	279.00	-----	279.00	(712.00)
512	2	6.67	661.00	-----	661.00	1	46.50	-----	46.50	(614.50)
512	2	6.67	661.00	-----	661.00	3	139.50	-----	139.50	(521.50)
TOTAL DRAMA										
	10	33.34	\$ 3,304.00	\$-----	\$ 3,304.00		\$ 604.50	\$-----	\$ 604.50	\$(2,699.50)
<u>EDUCATION</u>										
303	3	11.55	\$ 1,144.61	\$-----	\$ 1,144.61	14	\$ 976.50	\$-----	\$ 976.50	\$(168.11)
313	3	12.51	1,239.74	-----	1,239.74	2	139.50	-----	139.50	(1,100.24)
323	3	12.51	1,239.74	-----	1,239.74	27	1,883.25	270.00	2,153.25	913.51
333	3	14.28	1,415.15	-----	1,415.15	8	558.00	-----	558.00	(857.15)
333	3	14.28	1,415.15	-----	1,415.15	15	1,046.25	-----	1,046.25	(368.90)
343	3	14.28	1,415.15	-----	1,415.15	16	1,116.00	-----	1,116.00	(299.15)
353	3	14.28	1,415.15	-----	1,415.15	15	1,046.25	-----	1,046.25	(368.90)
383	3	14.28	1,415.15	-----	1,415.15	27	1,883.25	-----	1,883.25	468.10
383	3	14.28	1,415.15	-----	1,415.15	17	1,185.75	-----	1,185.75	(229.40)
393	3	14.28	1,415.15	-----	1,415.15	9	627.75	-----	627.75	(787.40)
393	3	14.28	1,415.15	-----	1,415.15	12	837.00	-----	837.00	(578.15)
403	3	14.28	1,415.15	-----	1,415.15	15	1,046.25	-----	1,046.25	(368.90)
463	3	12.51	1,239.74	-----	1,239.74	17	1,185.75	-----	1,185.75	(53.99)
463	3	12.51	1,239.74	-----	1,239.74	15	1,046.25	-----	1,046.25	(193.49)
486	6	28.56	2,830.30	910.00	3,740.30	26	3,627.00	1,040.00	4,667.00	926.70
496	6	Special	-----	35.00	35.00	1	139.50	40.00	179.50	144.50

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>EDUCATION (Continued)</u>										
496	6	28.56	\$ 2,830.30	\$ 525.00	\$ 3,355.30	15	\$ 2,092.50	\$ 600.00	\$ 2,692.50	\$ (662.80)
503	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
503	3	14.28	1,415.15	-----	1,415.15	27	1,883.25	-----	1,883.25	468.10
521	1	Special	-----	-----	-----	5	116.25	-----	116.25	116.25
523	3	Special	-----	-----	-----	5	348.75	-----	348.75	348.75
523	3	Special	-----	-----	-----	5	348.75	-----	348.75	348.75
533	3	12.51	1,239.74	-----	1,239.74	1	69.75	-----	69.75	(1,169.99)
543	3	Contract	-----	100.00	100.00	2	139.50	-----	139.50	39.50
543	3	Contract	-----	150.00	150.00	3	209.25	-----	209.25	59.25
553	3	Contract	-----	100.00	100.00	2	139.50	-----	139.50	39.50
553	3	Contract	-----	150.00	150.00	3	209.25	-----	209.25	59.25
563	3	Contract	-----	50.00	50.00	1	69.75	-----	69.75	19.75
566	6	Contract	-----	100.00	100.00	1	139.50	40.00	179.50	79.50
573	3	Contract	-----	50.00	50.00	1	69.75	-----	69.75	19.75
573	3	Contract	-----	150.00	150.00	3	209.25	-----	209.25	59.25
576	6	Contract	-----	100.00	100.00	1	139.50	40.00	179.50	79.50
576	6	Contract	-----	300.00	300.00	3	418.50	120.00	538.50	238.50
<u>TOTAL EDUCATION</u>										
	60	274.02	\$27,155.41	\$ 2,720.00	\$29,875.41		\$25,017.00	\$ 2,150.00	\$27,167.00	\$ (2,708.41)
<u>ENGLISH</u>										
313	3	11.10	\$ 1,100.01	\$-----	\$ 1,100.01	13	\$ 906.75	\$-----	\$ 906.75	\$ (193.26)
333	3	12.51	1,239.74	-----	1,239.74	16	1,116.00	-----	1,116.00	(123.74)
363	3	12.51	1,239.74	-----	1,239.74	18	1,255.50	-----	1,255.50	15.76
373	3	12.51	1,239.74	-----	1,239.74	16	1,116.00	-----	1,116.00	(123.74)
383	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
393	3	12.51	1,239.74	-----	1,239.74	14	976.50	-----	976.50	(263.24)
423	3	12.51	1,239.74	-----	1,239.74	48	3,348.00	-----	3,348.00	2,108.26
433	3	11.10	1,100.01	-----	1,100.01	10	697.50	-----	697.50	(402.51)
463	3	12.51	1,239.74	-----	1,239.74	24	1,674.00	-----	1,674.00	434.26
503	3	11.10	1,100.01	-----	1,100.01	7	488.25	-----	488.25	(611.76)
523	3	11.10	1,100.01	-----	1,100.01	13	906.75	-----	906.75	(193.26)
<u>TOTAL ENGLISH</u>										
	33	131.97	\$13,078.22	\$-----	\$13,078.22		\$13,392.00	\$-----	\$13,392.00	\$ 313.78

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>FRENCH</u>										
363	3	13.05	\$ 1,293.26	\$-----	\$ 1,293.26	1	\$ 69.75	\$-----	\$ 69.75	\$(1,223.51)
503	3	13.05	1,293.26	-----	1,293.26	3	209.25	-----	209.25	(1,084.01)
513	3	13.05	1,293.26	-----	1,293.26	2	139.50	-----	139.50	(1,153.76)
TOTAL FRENCH										
	9	39.15	\$ 3,879.78	\$-----	\$ 3,879.78		\$ 418.50	\$-----	\$ 418.50	\$(3,461.28)
<u>HISTORY</u>										
313	3	11.10	\$ 1,100.01	\$-----	\$ 1,100.01	18	\$ 1,255.50	\$-----	\$ 1,255.50	\$ 155.49
333	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
463	3	12.51	1,239.74	-----	1,239.74	6	418.50	-----	418.50	(821.24)
473	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
503	3	12.51	1,239.74	-----	1,239.74	7	488.25	-----	488.25	(751.49)
513	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
TOTAL HISTORY										
	15	61.14	\$ 6,058.97	\$-----	\$ 6,058.97		\$ 4,045.50	\$-----	\$ 4,045.50	\$(2,013.47)
<u>LIBRARY SCIENCE</u>										
413	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	4	\$ 279.00	\$-----	\$ 279.00	\$ (960.74)
423	3	12.51	1,239.74	-----	1,239.74	5	348.75	-----	348.75	(890.99)
443	3	12.51	1,239.74	-----	1,239.74	11	767.25	-----	767.25	(472.49)
TOTAL LIBRARY SCIENCE										
	9	37.53	\$ 3,719.22	\$-----	\$ 3,719.22		\$ 1,395.00	\$-----	\$ 1,395.00	\$(2,324.22)
<u>MATHEMATICS</u>										
313	3	10.71	\$ 1,061.36	\$-----	\$ 1,061.36	8	\$ 558.00	\$-----	\$ 558.00	\$ (503.36)
313	3	10.71	1,061.36	-----	1,061.36	9	627.75	-----	627.75	(433.61)
323	3	10.71	1,061.36	-----	1,061.36	11	767.25	-----	767.25	(294.11)
333	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
353	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
423	3	10.71	1,061.36	-----	1,061.36	4	279.00	-----	279.00	(782.36)
443	3	12.51	1,239.74	-----	1,239.74	3	209.25	-----	209.25	(1,030.49)
463	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
463	3	12.51	1,239.74	-----	1,239.74	5	348.75	50.00	398.75	(840.99)
523	3	10.71	1,061.36	-----	1,061.36	5	348.75	-----	348.75	(712.61)
TOTAL MATHEMATICS										
	30	116.10	\$11,505.50	\$-----	\$11,505.50		\$ 4,603.50	\$ 50.00	\$ 4,653.50	\$(6,852.00)

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>MUSIC</u>										
311	1	4.17	\$ 413.25	\$-----	\$ 413.25	2	\$ 46.50	\$-----	\$ 46.50	\$ (366.75)
323	3	12.51	1,239.74	-----	1,239.74	5	348.75	-----	348.50	(890.99)
331	1	0.61	60.00	-----	60.00	1	23.25	35.00	58.25	(1.75)
332	2	8.34	826.49	-----	826.49	5	232.50	-----	232.50	(593.99)
351	1	0.61	60.00	-----	60.00	1	23.25	35.00	58.25	(1.75)
352	2	3.63	360.00	-----	360.00	3	139.50	210.00	349.50	(10.50)
352	2	1.21	120.00	-----	120.00	1	46.50	70.00	116.50	(3.50)
352	2	1.21	120.00	-----	120.00	1	46.50	70.00	116.50	(3.50)
363	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
411	1	2.05	203.31	-----	203.31	4	93.00	-----	93.00	(110.31)
411	1	2.05	203.31	-----	203.31	4	93.00	-----	93.00	(110.31)
412	2	5.13	508.26	-----	508.26	5	232.50	-----	232.50	(275.76)
412	2	10.26	1,016.52	-----	1,016.52	10	465.00	-----	465.00	(551.52)
431	1	18.75	1,858.13	-----	1,858.13	1	23.25	-----	23.25	(1,834.88)
431	1	18.75	1,858.13	-----	1,858.13	1	23.25	-----	23.25	(1,834.88)
473	3	12.51	1,239.74	-----	1,239.74	6	418.50	-----	418.50	(821.24)
<u>TOTAL MUSIC</u>										
	28	114.30	\$11,326.62	\$-----	\$11,326.62		\$ 2,534.25	\$ 420.00	\$ 2,954.25	\$ (8,372.37)
<u>PHILOSOPHY</u>										
323	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	26	\$ 1,813.50	\$-----	\$ 1,813.50	\$ 573.76
323	3	12.51	1,239.74	-----	1,239.74	22	1,534.50	-----	1,534.50	294.76
333	3	12.51	1,239.74	-----	1,239.74	25	1,743.75	-----	1,743.75	504.01
443	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
443	3	12.51	1,239.74	-----	1,239.74	5	348.75	-----	348.75	(890.99)
523	3	12.51	1,239.74	-----	1,239.74	11	767.25	-----	767.25	(472.49)
523	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
<u>TOTAL PHILOSOPHY</u>										
	21	87.57	\$ 8,678.18	\$-----	\$ 8,678.18		\$ 8,021.25	\$-----	\$ 8,021.25	\$ (656.93)
<u>PHYSICAL EDUCATION</u>										
313	3	16.68	\$ 1,652.99	\$-----	\$ 1,652.99	6	\$ 418.50	\$-----	\$ 418.50	\$(1,234.49)
332	2	8.34	826.49	-----	826.49	4	186.00	-----	186.00	(640.49)
343	3	16.68	1,652.99	-----	1,652.99	8	558.00	-----	558.00	(1,094.99)
404	4	16.68	1,652.99	-----	1,652.99	5	465.00	-----	465.00	(1,187.99)
414	4	16.68	1,652.99	-----	1,652.99	5	465.00	-----	465.00	(1,187.99)
521	1	Special	-----	-----	-----	1	23.25	-----	23.25	23.25
<u>TOTAL PHYSICAL EDUCATION</u>										
	16	75.06	\$ 7,438.45	\$-----	\$ 7,438.45		\$ 2,115.75	\$-----	\$ 2,115.75	\$(5,322.70)

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>POLITICAL SCIENCE</u>										
363	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	7	\$ 488.25	\$-----	\$ 488.25	\$ (751.49)
373	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
403	3	11.10	1,100.01	-----	1,100.01	1	69.75	-----	69.75	(1,030.26)
434	4	16.68	1,652.99	-----	1,652.99	5	465.00	-----	465.00	(1,187.99)
453	3	11.10	1,100.01	-----	1,100.01	4	279.00	-----	279.00	(821.01)
503	3	12.51	1,239.74	-----	1,239.74	4	279.00	-----	279.00	(960.74)
522	2	Special	-----	-----	-----	1	46.50	-----	46.50	46.50
523	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
531	1	Special	-----	-----	-----	1	23.25	-----	23.25	23.25
TOTAL POLITICAL SCIENCE										
	19	76.41	\$ 7,572.23	\$-----	\$ 7,572.23		\$ 1,999.50	\$-----	\$ 1,999.50	\$(5,572.73)
<u>PSYCHOLOGY</u>										
303	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	16	\$ 1,116.00	\$-----	\$ 1,116.00	\$ (123.74)
303	3	12.51	1,239.74	-----	1,239.74	26	1,813.50	-----	1,813.50	573.76
333	3	12.51	1,239.74	-----	1,239.74	2	139.50	-----	139.50	(1,100.24)
333	3	12.51	1,239.74	-----	1,239.74	5	348.75	-----	348.75	(890.99)
403	3	12.51	1,239.74	-----	1,239.74	10	697.50	-----	697.50	(542.24)
413	3	12.51	1,239.74	-----	1,239.74	13	906.75	-----	906.75	(332.99)
513	3	12.51	1,239.74	-----	1,239.74	7	488.25	-----	488.25	(751.49)
513	3	12.51	1,239.74	-----	1,239.74	3	209.25	-----	209.25	(1,030.49)
522	3	12.51	1,239.74	-----	1,239.74	3	209.25	-----	209.25	(1,030.49)
TOTAL PSYCHOLOGY										
	27	112.59	\$11,157.66	\$-----	\$11,157.66		\$ 5,928.74	\$-----	\$ 5,928.75	\$(5,228.91)
<u>SOCIOLOGY</u>										
313	3	12.51	\$ 1,239.74	\$-----	\$ 1,239.74	33	\$ 2,301.75	\$-----	\$ 2,301.75	\$ 1,062.01
323	3	12.51	1,239.74	-----	1,239.74	45	3,138.75	-----	3,138.75	1,899.01
333	3	12.51	1,239.74	-----	1,239.74	18	1,255.50	-----	1,255.50	15.76
363	3	12.51	1,239.74	-----	1,239.74	57	3,975.75	-----	3,975.75	2,736.01
423	3	12.51	1,239.74	-----	1,239.74	12	837.00	-----	837.00	(402.74)
433	3	12.51	1,239.74	-----	1,239.74	21	1,464.75	-----	1,464.75	225.01
443	3	12.51	1,239.74	-----	1,239.74	35	2,441.25	-----	2,441.25	1,201.51
503	3	12.51	1,239.74	-----	1,239.74	8	558.00	-----	558.00	(681.74)
511	1	Special	-----	-----	-----	1	23.25	-----	23.25	23.25
512	2	Special	-----	-----	-----	3	139.50	-----	139.50	139.50
512	2	Special	-----	-----	-----	1	46.50	-----	46.50	46.50

TABLE LXX (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 9,910.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x23.25	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>SOCIOLOGY (Continued)</u>										
513	3	Special	\$-----	\$-----	\$-----	4	\$ 279.00	\$-----	\$ 279.00	\$ 279.00
513	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
514	3	Special	-----	-----	-----	1	69.75	-----	69.75	69.75
TOTAL SOCIOLOGY										
	24	100.08	\$ 9,917.92	\$-----	\$ 9,917.92		\$16,600.50	\$-----	\$16,600.50	\$ 6,682.58
<u>SPANISH</u>										
333	3	10.35	\$ 1,025.69	\$-----	\$ 1,025.69	3	\$ 209.25	\$-----	\$ 209.25	\$ (816.44)
343	3	10.35	1,025.69	-----	1,025.69	3	209.25	-----	209.25	(816.44)
TOTAL SPANISH										
	6	20.70	\$ 2,051.38	\$-----	\$ 2,051.38		\$ 418.50	\$-----	\$ 418.50	\$ (1,632.88)
<u>SPEECH</u>										
313	3	11.10	\$ 1,100.01	\$-----	\$ 1,100.01	4	\$ 279.00	\$-----	\$ 279.00	\$ (821.01)
313	3	11.10	1,100.01	-----	1,100.01	9	627.75	-----	627.75	(472.26)
413	3	11.10	1,100.01	-----	1,100.01	22	1,534.50	-----	1,534.50	434.49
523	3	Special	-----	-----	-----	3	209.25	-----	209.25	209.25
TOTAL SPEECH										
	9	33.30	\$ 3,300.03	\$-----	\$ 3,300.03		\$ 2,650.50	\$-----	\$ 2,650.50	\$ (649.53)
<u>THEOLOGY</u>										
332	2	8.34	\$ 826.49	\$-----	\$ 826.49	35	\$ 1,627.50	\$-----	\$ 1,627.50	\$ 801.01
332	2	8.34	826.49	-----	826.49	19	883.50	-----	883.50	57.01
342	2	8.34	826.49	-----	826.49	24	1,116.00	-----	1,116.00	289.51
352	2	8.34	826.49	-----	826.49	23	1,069.50	-----	1,069.50	243.01
412	2	8.34	826.49	-----	826.49	26	1,209.00	-----	1,209.00	382.51
422	2	8.34	826.49	-----	826.49	4	186.00	-----	186.00	(640.49)
522	2	8.34	826.49	-----	826.49	8	372.00	-----	372.00	(454.49)
522	2	8.34	826.49	-----	826.49	18	837.00	-----	837.00	10.51
522	2	8.34	826.49	-----	826.49	2	93.00	-----	93.00	(733.49)
TOTAL THEOLOGY										
	18	75.06	\$ 7,438.41	\$-----	\$ 7,438.41		\$ 7,393.50	\$-----	\$ 7,393.50	\$ (44.91)
<u>GRAND TOTAL</u>										
	471	1978.72	\$196,090.70	\$ 2,720.00	\$198,810.70		\$134,850.00	\$ 4,130.00	\$138,980.00	\$ (59,830.70)

TABLE LXXI

GENERAL DEPARTMENTAL INCOME AND EXPENSE, SACRED HEART COLLEGE

(1) Department	(2) Total Annual Credit Hours Offered	(3) General Departmental Expense	(4) General Departmental Income	(5) Net General Departmental Income or (Expense)	(6) Net General Departmental Income or (Expense) Per Credit Hour Offered
ART	51	\$ 1,028.00	-----	\$ (1,028.00)	\$ (20.16)
BIOLOGY	47	2,582.00	-----	(2,582.00)	(54.94)
BUSINESS ADMINISTRATION					
A. Accounting	27	634.01	-----	(634.01)	(23.48)
B. Business Administration	35	821.87	-----	(821.87)	(23.48)
C. Economics	21	493.12	-----	(493.12)	(23.48)
CHEMISTRY	44	3,374.00	-----	(3,374.00)	(76.68)
DRAMA	25	1,631.72	\$629.00	(1,002.72)	(40.11)
EDUCATION	72	3,042.00	-----	(3,042.00)	(42.25)
ENGLISH	61	384.00	-----	(384.00)	(4.74)
FRENCH	23	70.74	-----	(70.74)	(3.08)
GERMAN	14	43.06	-----	(43.06)	(3.08)
HISTORY	46	473.57	-----	(473.57)	(10.30)
LIBRARY SCIENCE	15	682.00	-----	(682.00)	(45.47)
MATHEMATICS	73	330.40	-----	(330.40)	(4.53)
MUSIC	89	1,762.00	-----	(1,762.00)	(19.80)
PHILOSOPHY	48	163.20	-----	(163.20)	(3.40)
PHYSICAL EDUCATION	51	1,248.00	-----	(1,248.00)	(24.47)
PHYSICS	23	200.00	-----	(200.00)	(8.70)
POLITICAL SCIENCE	34	350.03	-----	(350.03)	(10.30)
PSYCHOLOGY	45	443.60	-----	(443.60)	(9.86)
SOCIOLOGY	42	805.00	-----	(805.00)	(19.17)
SPANISH	29	89.20	-----	(89.20)	(3.08)
SPEECH	33	256.14	-----	(256.14)	(7.76)
THEOLOGY	26	282.00	-----	(282.00)	(10.85)
TOTALS	994	\$ 21,189.66	\$629.00	\$(20,560.66)	

TABLE LXXII
 LOWER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
 SACRED HEART COLLEGE

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART	22	\$ (2,810.37)	\$ (443.52)	N.A.	\$ (3,253.89)
BIOLOGY	19	11,499.93	(1,043.86)		10,456.07
BUSINESS ADMINISTRATION					
A. Accounting	18	1,839.69	(422.64)		1,417.05
B. Business Administration	6	2,961.02	(140.88)		2,820.14
C. Economics	6	4,356.02	(140.88)		4,215.14
CHEMISTRY	17	1,864.12	(1,303.56)		560.56
DRAMA	15	(1,586.34)	(601.65)		(2,187.99)
EDUCATION	12	(564.71)	(507.00)		(1,071.71)
ENGLISH	48	6,879.33	(227.52)		6,651.81
FRENCH	14	(3,782.97)	(43.12)		(3,826.09)
GERMAN	14	(4,160.96)	(43.12)		(4,204.08)
HISTORY	31	15,683.28	(319.30)		15,363.98
LIBRARY SCIENCE	6	(875.23)	(272.82)		(1,148.05)
MATHEMATICS	43	2,975.11	(194.79)		2,780.32
MUSIC	61	(9,491.71)	(1,207.80)		(10,699.51)
PHILOSOPHY	27	11,790.09	(82.08)		11,708.01
PHYSICAL EDUCATION	35	(2,027.46)	(856.45)		(2,883.91)
PHYSICS	23	963.74	(200.10)		763.64
POLITICAL SCIENCE	15	149.24	(154.50)		(5.26)
PSYCHOLOGY	18	24,786.06	(177.48)		24,608.58
SOCIOLOGY	18	10,905.81	(345.06)		10,560.75
SPANISH	23	(3,309.05)	(70.84)		(3,379.89)
SPEECH	24	902.94	(205.92)		697.02
THEOLOGY	8	786.04	(86.80)		699.24
TOTALS	523	\$ 69,733.56	\$ (9,091.63)		\$ 60,641.93

TABLE LXXIII
UPPER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
SACRED HEART COLLEGE

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART	29	\$ (6,435.98)	\$ (584.64)	N.A.	\$ (7,020.62)
BIOLOGY	28	(4,145.19)	(1,538.32)		(5,683.51)
BUSINESS ADMINISTRATION					
A. Accounting	9	(510.03)	(211.32)		(721.35)
B. Business Administration	29	1,879.68	(680.92)		1,198.76
C. Economics	15	243.68	(352.20)		(108.52)
CHEMISTRY	27	(10,319.38)	(2,070.36)		(12,389.74)
DRAMA	10	(2,699.50)	(401.10)		(3,100.60)
EDUCATION	60	(2,708.41)	(2,535.00)		(5,243.41)
ENGLISH	33	313.78	(156.42)		157.36
FRENCH	9	(3,461.28)	(27.72)		(3,489.00)
HISTORY	15	(2,013.47)	(154.50)		(2,167.97)
LIBRARY SCIENCE	9	(2,324.22)	(409.23)		(2,733.45)
MATHEMATICS	30	(6,852.00)	(135.90)		(6,987.90)
MUSIC	28	(8,372.37)	(554.40)		(8,926.77)
PHILOSOPHY	21	(656.93)	(71.40)		(728.33)
PHYSICAL EDUCATION	16	(5,322.70)	(391.52)		(5,714.22)
POLITICAL SCIENCE	19	(5,572.73)	(195.70)		(5,768.43)
PSYCHOLOGY	27	(5,228.91)	(266.22)		(5,495.13)
SOCIOLOGY	24	6,682.58	(460.08)		6,222.50
SPANISH	6	(1,632.84)	(18.48)		(1,651.32)
SPEECH	9	(649.53)	(50.22)		(699.75)
THEOLOGY	<u>18</u>	<u>(44.91)</u>	<u>(195.30)</u>		<u>(240.21)</u>
TOTALS	471	\$(59,830.70)	\$(11,460.91)		\$(71,291.61)

APPENDIX D

ACADEMIC INCOME AND EXPENSE, SAINT EDWARD'S
UNIVERSITY

TABLE LXXIV
 LOWER DIVISION COURSE RELATED INCOME AND EXPENSE
 SAINT EDWARD'S UNIVERSITY

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
10	3	8.34	\$ 888.71	\$-----	\$ 888.71	27	\$ 2,637.36	\$ 135.00	\$ 2,772.36	\$ 1,883.65
13	3	15.00	1,598.40	-----	1,598.40	17	1,660.56	85.00	1,745.56	147.16
14	3	15.00	1,598.40	-----	1,598.40	18	1,758.24	90.00	1,848.24	249.84
15	3	11.55	1,230.77	-----	1,230.77	20	1,953.60	100.00	2,053.60	822.83
16	3	11.55	1,230.77	-----	1,230.77	8	781.44	40.00	821.44	(409.33)
17	3	11.55	1,230.77	-----	1,230.77	16	1,562.88	80.00	1,642.88	412.11
18	3	11.55	1,230.77	-----	1,230.77	10	976.80	50.00	1,026.80	(203.97)
23	3	15.00	1,598.40	-----	1,598.40	7	683.76	35.00	718.76	(879.64)
24	3	15.00	1,598.40	-----	1,598.40	5	488.40	25.00	513.40	(1,085.00)
25	3	11.55	1,230.77	-----	1,230.77	9	879.12	45.00	924.12	(306.65)
25	3	11.55	1,230.77	-----	1,230.77	21	2,051.28	105.00	2,156.28	925.51
25	3	11.55	1,230.77	-----	1,230.77	9	879.12	45.00	924.12	(306.65)
26	3	11.55	1,230.77	-----	1,230.77	3	293.04	15.00	308.04	(922.73)
<u>TOTAL ART</u>										
	39	160.74	\$17,128.47	\$-----	\$17,128.47		\$16,605.60	\$ 850.00	\$17,455.60	\$ 327.13
<u>BIOLOGY</u>										
11	4	20.00	\$ 2,131.20	\$-----	\$ 2,131.20	29	\$ 3,776.96	\$-----	\$ 3,776.96	\$ 1,645.76
11	4	20.00	2,131.20	-----	2,131.20	51	6,642.24	-----	6,642.24	4,511.04
11	4	20.00	2,131.20	-----	2,131.20	38	4,949.12	-----	4,949.12	2,817.92
11L	0	Special	-----	-----	-----	28	-----	280.00	280.00	280.00
11L	0	4.55	484.85	-----	484.85	25	-----	250.00	250.00	(234.85)
11L	0	6.25	666.00	-----	666.00	27	-----	270.00	270.00	(396.00)
11L	0	4.17	444.36	-----	444.36	24	-----	240.00	240.00	(204.36)
12	4	20.00	2,131.20	-----	2,131.20	24	3,125.76	192.00	3,317.76	1,186.56
22	4	20.00	2,131.20	-----	2,131.20	20	2,604.80	160.00	2,764.80	633.60
23	4	16.68	1,777.42	-----	1,777.42	15	1,953.60	150.00	2,103.60	326.18
25	4	18.20	1,939.39	-----	1,939.39	22	2,865.28	176.00	3,041.28	1,101.89
28	4	25.00	2,664.00	-----	2,664.00	18	2,669.92	180.00	2,849.92	185.92
<u>TOTAL BIOLOGY</u>										
	32	174.85	\$18,632.02	\$-----	\$18,632.02		\$28,587.68	\$ 1,898.00	\$30,485.68	\$11,853.66

TABLE LXXIV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3) x 10,656.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7) x (2) x 32.56	Other Course Income	Total Course Income (8)+(9)	Net Course Income or Expense (10)-(6)
BUSINESS ADMINISTRATION										
<u>Accounting</u>										
21	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	27	\$ 2,637.36	\$-----	\$ 2,637.36	\$ 1,304.29
21	3	12.51	1,333.07	-----	1,333.07	31	3,028.08	-----	3,028.08	1,695.01
21	3	12.51	1,333.07	-----	1,333.07	28	2,735.04	-----	2,735.04	1,401.97
21	3	12.51	1,333.07	-----	1,333.07	16	1,562.88	-----	1,562.88	229.81
22	3	12.51	1,333.07	-----	1,333.07	35	3,418.80	-----	3,418.80	2,085.73
22	3	12.51	1,333.07	-----	1,333.07	37	3,614.16	-----	3,614.16	2,281.09
22	3	12.51	1,333.07	-----	1,333.07	28	2,735.04	-----	2,735.04	1,401.97
22	3	12.51	1,333.07	-----	1,333.07	12	1,172.16	-----	1,172.16	(160.91)
TOTAL ALL BUSINESS ADMINISTRATION										
	24	100.08	\$10,664.56	\$-----	\$10,664.56		\$20,903.52	\$-----	\$20,903.52	\$10,238.96
CHEMISTRY										
11	4	18.20	\$ 1,939.39	\$-----	\$ 1,939.39	55	\$ 7,163.20	\$-----	\$ 7,163.20	\$ 5,223.81
11L	0	8.34	888.71	-----	888.71	20	-----	300.00	300.00	(588.71)
11L	0	8.34	888.71	-----	888.71	9	-----	135.00	135.00	(753.71)
11L	0	8.34	888.71	-----	888.71	20	-----	300.00	300.00	(588.71)
12	4	18.20	1,939.39	-----	1,939.39	34	4,428.16	-----	4,428.16	2,488.77
12L	0	8.34	888.71	-----	888.71	11	-----	165.00	165.00	(723.71)
12L	0	10.52	1,121.01	-----	1,121.01	11	-----	165.00	165.00	(956.01)
12L	0	10.52	1,121.01	-----	1,121.01	11	-----	165.00	165.00	(956.01)
23	5	26.30	2,802.53	-----	2,802.53	1	162.80	20.00	182.80	(2,619.73)
TOTAL CHEMISTRY										
	13	117.10	\$12,478.17	\$-----	\$12,478.17		\$11,754.16	\$ 1,250.00	\$13,004.16	\$ 525.99
DANCE										
11	1	4.00	\$ 426.24	\$-----	\$ 426.24	6	\$ 195.36	\$-----	\$ 195.36	\$ (230.88)
12	1	4.00	426.24	-----	426.24	9	293.04	-----	293.04	(133.20)
21	1	4.00	426.24	-----	426.24	8	260.48	-----	260.48	(165.76)
22	1	4.00	426.24	-----	426.24	4	130.24	-----	130.24	(296.00)
TOTAL DANCE										
	4	16.00	\$ 1,704.96	\$-----	\$ 1,704.96		\$ 879.12	\$-----	\$ 879.12	\$ (825.84)

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
ECONOMICS										
20	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72	27	\$ 2,637.36	\$-----	\$ 2,637.36	\$ 1,358.64
21	3	12.00	1,278.72	-----	1,278.72	40	3,907.20	-----	3,907.20	2,628.48
21	3	12.00	1,278.72	-----	1,278.72	41	4,004.88	-----	4,004.88	2,726.16
22	3	12.00	1,278.72	-----	1,278.72	18	1,758.24	-----	1,758.24	479.52
22	3	12.00	1,278.72	-----	1,278.72	41	4,004.88	-----	4,004.88	2,726.16
22	3	12.00	1,278.72	-----	1,278.72	37	3,614.16	-----	3,614.16	2,335.44
TOTAL ECONOMICS										
	18	72.00	\$ 7,672.32	\$-----	\$ 7,672.32		\$19,926.72	\$-----	\$19,926.72	\$12,254.40
ENGLISH										
10	1	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	32	\$ 1,041.92	\$-----	\$ 1,041.92	\$ (291.15)
11	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
11	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
11	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
11	3	12.51	1,333.07	-----	1,333.07	23	2,246.64	-----	2,246.64	913.57
11	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
11	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
11(I)	3	Special	-----	-----	-----	7	683.76	-----	683.76	683.76
11(I)	3	15.00	1,598.40	-----	1,598.40	10	976.80	-----	976.80	(621.60)
11(E)	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
11	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
11	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
11	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
11	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
12	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
12	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
12	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
12	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
12	3	12.51	1,333.07	-----	1,333.07	23	2,246.64	-----	2,246.64	913.57
12	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
12(I)	3	15.00	1,598.40	-----	1,598.40	12	1,172.16	-----	1,172.16	(426.24)
12(I)	3	Special	-----	-----	-----	5	488.40	-----	488.40	488.40
12(E)	3	10.71	1,141.26	-----	1,141.26	18	1,758.24	-----	1,758.24	616.98
12(E)	3	12.51	1,333.07	-----	1,333.07	13	1,269.84	-----	1,269.84	(63.23)
12	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
12	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
21	3	10.71	1,141.26	-----	1,141.26	27	2,637.36	-----	2,637.36	1,496.10

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ENGLISH</u>										
21	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72	17	\$ 1,660.56	\$-----	\$ 1,660.56	\$ 381.84
21	3	12.00	1,278.72	-----	1,278.72	21	2,051.28	-----	2,051.28	772.56
22	3	12.00	1,278.72	-----	1,278.72	27	2,637.36	-----	2,637.36	1,358.64
22	3	12.00	1,278.72	-----	1,278.72	34	3,321.12	-----	3,321.12	2,042.40
25	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
25	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
25	3	12.00	1,278.72	-----	1,278.72	18	1,758.24	-----	1,758.24	479.52
25	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
26	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
26	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
26	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
TOTAL ENGLISH										
	106	449.19	\$47,865.81	\$-----	\$47,865.81		\$78,404.48	\$-----	\$78,404.48	\$30,538.67
<u>FRENCH</u>										
11	4	17.40	\$ 1,854.14	\$-----	\$ 1,854.14	23	\$ 2,995.52	\$ 115.00	\$ 3,110.52	\$ 1,256.38
12	4	17.40	1,854.14	-----	1,854.14	23	2,995.52	115.00	3,110.52	1,256.38
21	4	16.68	1,777.42	-----	1,777.42	13	1,693.12	65.00	1,758.12	(19.30)
22	4	16.68	1,777.42	-----	1,777.42	10	1,302.40	50.00	1,352.40	(425.02)
TOTAL FRENCH										
	16	68.16	\$ 7,263.12	\$-----	\$ 7,263.12		\$ 8,986.56	\$ 345.00	\$ 9,331.56	\$ 2,068.44
<u>GENERAL ENGINEERING</u>										
11	2	14.28	\$ 1,521.68	\$-----	\$ 1,521.68	15	\$ 976.80	\$-----	\$ 976.80	\$ (544.88)
15	2	14.28	1,521.68	-----	1,521.68	1	65.12	-----	65.12	(1,456.56)
21	4	28.56	3,043.35	-----	3,043.35	4	520.96	40.00	560.96	(2,482.39)
24	3	12.00	1,278.72	-----	1,278.72	3	293.04	-----	293.04	(985.68)
25	3	12.00	1,278.72	-----	1,278.72	1	97.68	-----	97.68	(1,181.04)
TOTAL GENERAL ENGINEERING										
	14	81.12	\$ 8,644.15	\$-----	\$ 8,644.15		\$ 1,953.60	\$ 40.00	\$ 1,993.60	\$ (6,650.55)
<u>GERMAN</u>										
11	4	16.00	\$ 1,704.96	\$-----	\$ 1,704.96	12	\$ 1,562.88	\$ 60.00	\$ 1,622.88	\$ (82.08)
12	4	16.00	1,704.96	-----	1,704.96	8	1,041.92	40.00	1,081.92	(623.04)
21	4	16.00	1,704.96	-----	1,704.96	5	651.20	25.00	676.20	(1,028.76)
TOTAL GERMAN										
	12	48.00	\$ 5,114.88	\$-----	\$ 5,114.88		\$ 3,256.00	\$ 125.00	\$ 3,381.00	\$ (1,733.88)

TABLE LXXIV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3)×10,656.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7)×(2)× 32.56	Other Course Income	Total Course Income (8)+(9)	Net Course Income or (Expense) (10)-(6)
<u>HISTORY</u>										
11	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	28	\$ 2,735.04	\$-----	\$ 2,735.04	\$ 1,401.97
11	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
12	3	12.51	1,333.07	-----	1,333.07	32	3,125.76	-----	3,125.76	1,792.69
12	3	12.51	1,333.07	-----	1,333.07	40	3,907.20	-----	3,907.20	2,574.13
13	3	12.51	1,333.07	-----	1,333.07	15	1,465.20	-----	1,465.20	132.13
13	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
14	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
23	3	12.51	1,333.07	-----	1,333.07	37	3,614.16	-----	3,614.16	2,281.09
23	3	12.51	1,333.07	-----	1,333.07	40	3,907.20	-----	3,907.20	2,574.13
23	3	12.51	1,333.07	-----	1,333.07	45	4,395.60	-----	4,395.60	3,062.53
24	3	12.51	1,333.07	-----	1,333.07	37	3,614.16	-----	3,614.16	2,281.09
24	3	12.51	1,333.07	-----	1,333.07	41	4,004.88	-----	4,004.88	2,671.81
24	3	12.51	1,333.07	-----	1,333.07	42	4,102.56	-----	4,102.56	2,769.49
24	3	13.05	1,390.61	-----	1,390.61	21	2,051.28	-----	2,051.28	660.67
<u>TOTAL HISTORY</u>										
	42	175.68	\$18,720.52	\$-----	\$18,720.52		\$44,151.36	\$-----	\$44,151.36	\$25,430.84
<u>INTERDISCIPLINARY STUDIES</u>										
11	3	18.00	\$ 1,918.08	\$-----	\$ 1,918.08	35	\$ 3,418.80	\$-----	\$ 3,418.80	\$ 1,500.72
11	3	18.00	1,918.08	-----	1,918.08	18	1,758.24	-----	1,758.24	(159.84)
12	3	15.14	1,613.32	-----	1,613.32	38	3,711.84	-----	3,711.84	2,098.52
12	3	15.14	1,613.32	-----	1,613.32	44	4,297.92	-----	4,297.92	2,684.60
13	3	21.42	2,282.52	-----	2,282.52	23	2,246.64	-----	2,246.64	(35.88)
13	3	18.28	1,947.92	-----	1,947.92	32	3,125.76	-----	3,125.76	1,177.84
16	3	12.51	1,333.07	-----	1,333.07	10	976.80	-----	976.80	(356.27)
17	3	12.00	1,278.72	-----	1,278.72	30	2,930.40	-----	2,930.40	1,651.68
18	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
19	3	12.35	1,316.02	-----	1,316.02	24	2,344.32	-----	2,344.32	1,028.30
19	3	15.47	1,648.48	-----	1,648.48	20	1,953.60	-----	1,953.60	305.12
20	3	16.34	1,741.19	-----	1,741.19	13	1,269.84	-----	1,269.84	(471.35)
21	3	15.00	1,598.40	-----	1,598.40	22	2,148.96	-----	2,148.96	550.56
22	3	11.10	1,182.82	-----	1,182.82	17	1,660.56	-----	1,660.56	477.74
22	3	11.10	1,182.82	-----	1,182.82	25	2,442.00	-----	2,442.00	1,259.18
<u>TOTAL INTERDISCIPLINARY STUDIES</u>										
	45	224.36	\$23,907.83	\$-----	\$23,907.83		\$36,825.36	\$-----	\$36,825.36	\$12,917.53

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
MATHEMATICS										
11	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	43	\$ 4,200.24	\$-----	\$ 4,200.24	\$ 2,867.17
11	3	12.51	1,333.07	-----	1,333.07	39	3,809.52	-----	3,809.52	2,476.45
11(E)	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
11(E)	3	12.51	1,333.07	-----	1,333.07	11	1,074.48	-----	1,074.48	(258.59)
11	3	21.42	2,282.52	-----	2,282.52	44	4,297.92	-----	4,297.92	2,015.40
12	3	21.42	2,282.52	-----	2,282.52	24	2,344.32	-----	2,344.32	61.80
12	3	12.51	1,333.07	-----	1,333.07	31	3,028.08	-----	3,028.08	1,695.01
12	3	12.51	1,333.07	-----	1,333.07	36	3,516.48	-----	3,516.48	2,183.41
12(E)	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
12(E)	3	10.47	1,115.68	-----	1,115.68	18	1,758.24	-----	1,758.24	642.56
13	3	10.47	1,115.68	-----	1,115.68	35	3,418.80	-----	3,418.80	2,303.12
13	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
14	3	10.47	1,115.68	-----	1,115.68	14	1,367.52	-----	1,367.52	251.84
14	3	12.51	1,333.07	-----	1,333.07	10	976.80	-----	976.80	(356.27)
17	4	16.00	1,704.96	-----	1,704.96	14	1,823.36	-----	1,823.36	118.40
17	4	16.68	1,777.42	-----	1,777.42	27	3,516.48	-----	3,516.48	1,739.06
18	4	13.96	1,487.58	-----	1,487.58	7	911.68	-----	911.68	(575.90)
18	4	16.68	1,777.42	-----	1,777.42	19	2,474.56	-----	2,474.56	697.14
19	3	12.00	1,278.72	-----	1,278.72	36	3,516.48	900.00	4,416.48	3,137.76
19	3	12.00	1,278.72	-----	1,278.72	35	3,418.80	875.00	4,293.80	3,015.08
19	3	12.00	1,278.72	-----	1,278.72	18	1,758.24	450.00	2,208.24	929.52
19	3	12.00	1,278.72	-----	1,278.72	42	4,102.56	1,050.00	5,152.56	3,873.84
19	3	12.00	1,278.72	-----	1,278.72	44	4,297.92	1,100.00	5,397.92	4,119.20
22	4	13.96	1,487.58	-----	1,487.58	16	2,083.84	-----	2,083.84	596.26
28	4	16.68	1,777.42	-----	1,777.42	23	2,995.52	-----	2,995.52	1,218.10
TOTAL MATHEMATICS										
	81	340.80	\$36,315.69	\$-----	\$36,315.69		\$66,161.92	\$ 4,375.00	\$70,536.92	\$34,221.23
MUSIC										
11	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	34	\$ 3,321.12	\$ 340.00	\$ 3,661.12	\$ 2,328.05
11	3	12.51	1,333.07	-----	1,333.07	48	4,688.64	480.00	5,168.64	3,835.57
15	1	12.51	1,333.07	-----	1,333.07	12	390.72	-----	390.72	(942.35)
15	1	12.51	1,333.07	-----	1,333.07	24	781.44	-----	781.44	(551.63)
15	1	12.51	1,333.07	-----	1,333.07	14	455.84	-----	455.84	(877.23)
17	1	12.51	1,333.07	-----	1,333.07	2	65.12	-----	65.12	(1,267.95)
17	1	12.51	1,333.07	-----	1,333.07	7	227.92	-----	227.92	(1,105.15)
21	2	4.50	480.00	-----	480.00	16	1,041.92	160.00	1,201.92	721.92

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× <u>32.56</u>	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>MUSIC (Continued)</u>										
21	2	8.34	\$ 888.71	\$-----	\$ 888.71	2	\$ 130.24	\$ 20.00	\$ 150.24	\$ (738.47)
22	2	6.76	720.00	-----	720.00	24	1,562.88	240.00	1,802.88	1,082.88
22	2	8.34	888.71	-----	888.71	4	260.48	40.00	300.48	(588.23)
25	3	12.51	1,333.07	-----	1,333.07	11	1,074.48	110.00	1,184.48	(148.59)
26	3	12.51	1,333.07	-----	1,333.07	28	2,539.68	260.00	2,799.68	1,466.61
TOTAL MUSIC										
	25	140.53	\$14,975.05	\$-----	\$14,975.05		\$16,540.48	\$ 1,650.00	\$18,190.48	\$ 3,215.43
<u>PHILOSOPHY</u>										
11	3	14.28	\$ 1,521.68	\$-----	\$ 1,521.68	28	\$ 2,735.04	\$-----	\$ 2,735.04	\$ 1,213.36
11	3	14.28	1,521.68	-----	1,521.68	38	3,711.84	-----	3,711.84	2,190.16
12	3	14.28	1,521.68	-----	1,521.68	36	3,516.48	-----	3,516.48	1,994.80
12	3	14.28	1,521.68	-----	1,521.68	34	3,321.12	-----	3,321.12	1,799.44
13	3	14.28	1,521.68	-----	1,521.68	18	1,758.24	-----	1,758.24	236.56
13	3	14.28	1,521.68	-----	1,521.68	18	1,758.24	-----	1,758.24	236.56
14	3	14.28	1,521.68	-----	1,521.68	11	1,074.48	-----	1,074.48	(447.20)
14	3	14.28	1,521.68	-----	1,521.68	18	1,758.24	-----	1,758.24	236.56
15	3	13.05	1,390.61	-----	1,390.61	17	1,660.56	-----	1,660.56	269.95
20	3	13.05	1,390.61	-----	1,390.61	8	781.44	-----	781.44	(609.17)
21	3	13.05	1,390.61	-----	1,390.61	18	1,758.24	-----	1,758.24	367.63
25	3	13.05	1,390.61	-----	1,390.61	25	2,442.00	-----	2,442.00	1,051.39
26	3	13.05	1,390.61	-----	1,390.61	17	1,660.56	-----	1,660.56	269.95
TOTAL PHILOSOPHY										
	39	179.49	\$19,126.49	\$-----	\$19,126.49		\$27,936.48	\$-----	\$27,936.48	\$ 8,809.99
<u>PHYSICAL EDUCATION</u>										
11	1	4.17	\$ 444.36	\$-----	\$ 444.36	12	\$ 390.72	\$-----	\$ 390.72	\$ (53.64)
11	1	4.17	444.36	-----	444.36	3	97.68	-----	97.68	(346.68)
11	1	Special	-----	-----	-----	6	195.36	-----	195.36	195.36
13	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
15	1	4.17	444.36	-----	444.36	15	488.40	-----	488.40	44.04
23	3	12.51	1,333.07	-----	1,333.07	10	976.80	-----	976.80	(356.27)
25	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
TOTAL PHYSICAL EDUCATION										
	13	50.04	\$ 5,332.29	\$-----	\$ 5,332.29		\$ 6,349.20	\$-----	\$ 6,349.20	\$ 1,016.91

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>PHYSICS</u>										
12	4	16.68	\$ 1,777.42	\$-----	\$ 1,777.42	16	\$ 2,083.84	\$ 160.00	\$ 2,243.84	\$ 466.42
15	3	16.68	1,777.42	-----	1,777.42	23	2,246.64	-----	2,246.64	469.22
15	3	16.68	1,777.42	-----	1,777.42	5	488.40	-----	488.40	(1,289.02)
17	1	5.56	592.47	-----	592.47	13	423.28	-----	423.28	(169.19)
20	4	16.00	1,704.96	-----	1,704.96	12	1,562.88	120.00	1,682.88	(22.08)
21	4	16.00	1,704.96	-----	1,704.96	4	520.96	-----	520.96	(1,184.00)
21L	0	5.56	592.47	-----	592.47	4	-----	40.00	40.00	(552.47)
23	4	16.00	1,704.96	-----	1,704.96	18	2,344.32	180.00	2,524.32	819.36
24	4	16.00	1,704.96	-----	1,704.96	8	1,041.92	80.00	1,121.92	(583.04)
TOTAL PHYSICS										
	27	125.16	\$13,337.04	\$-----	\$13,337.04		\$10,712.24	\$ 580.00	\$11,292.24	\$ (2,044.80)
<u>POLITICAL SCIENCE</u>										
20	3	14.28	\$ 1,521.68	\$-----	\$ 1,521.68	17	\$ 1,660.56	\$-----	\$ 1,660.56	\$ 138.88
20	3	14.28	1,521.68	-----	1,521.68	33	3,223.44	-----	3,223.44	1,701.76
20	3	14.28	1,521.68	-----	1,521.68	6	586.08	-----	586.08	(935.60)
20	3	14.28	1,521.68	-----	1,521.68	26	2,539.68	-----	2,539.68	1,018.00
20	3	14.28	1,521.68	-----	1,521.68	21	2,051.28	-----	2,051.28	529.60
21	3	14.28	1,521.68	-----	1,521.68	28	2,735.04	-----	2,735.04	1,213.36
22	3	14.28	1,521.68	-----	1,521.68	37	3,614.16	-----	3,614.16	2,092.48
TOTAL POLITICAL SCIENCE										
	21	99.96	\$10,651.76	\$-----	\$10,651.76		\$16,410.24	\$-----	\$16,410.24	\$ 5,758.48
<u>PSYCHOLOGY</u>										
15	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72	38	\$ 3,711.84	\$-----	\$ 3,711.84	\$ 2,433.12
16	3	12.00	1,278.72	-----	1,278.72	30	2,930.40	-----	2,930.40	1,651.68
21	3	12.51	1,333.07	-----	1,333.07	36	3,516.48	-----	3,516.48	2,183.41
21	3	12.51	1,333.07	-----	1,333.07	34	3,321.12	-----	3,321.12	1,988.05
29	3	5.75	612.72	-----	612.72	16	1,562.88	-----	1,562.88	950.16
TOTAL PSYCHOLOGY										
	15	54.77	\$ 5,836.30	\$-----	\$ 5,836.30		\$15,042.72	\$-----	\$15,042.72	\$ 9,206.42
<u>READING</u>										
11	1	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	25	\$ 814.00	\$-----	\$ 814.00	\$ (519.07)
11	1	12.51	1,333.07	-----	1,333.07	25	814.00	-----	814.00	(519.07)
TOTAL READING										
	2	25.02	\$ 2,666.14	\$-----	\$ 2,666.14		\$ 1,628.00	\$-----	\$ 1,628.00	\$ (1,038.14)

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
SOCIOLOGY										
5	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	32	\$ 3,125.76	\$-----	\$ 3,125.76	\$ 1,792.69
7	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
7	3	16.68	1,777.42	-----	1,777.42	28	2,735.04	-----	2,735.04	957.62
21		16.68	1,777.42	-----	1,777.42	18	1,758.24	-----	1,758.24	(19.18)
22		12.51	1,333.07	-----	1,333.07	45	4,395.60	-----	4,395.60	3,062.53
22	3	16.68	1,777.42	-----	1,777.42	39	3,711.84	-----	3,711.84	1,934.42
24		12.51	1,333.07	-----	1,333.07	44	4,493.28	-----	4,493.28	3,160.21
24	3	12.51	1,333.07	-----	1,333.07	48	4,688.64	-----	4,688.64	3,355.57
26	3	12.51	1,333.07	-----	1,333.07	32	3,125.76	-----	3,125.76	1,792.69
26		5.75	612.72	-----	612.72	21	2,051.28	-----	2,051.28	1,438.56
TOTAL SOCIOLOGY										
	30	130.85	\$13,943.40	\$-----	\$13,943.40		\$32,722.80	\$-----	\$32,722.80	\$19,779.40
SPANISH										
11	4	20.00	\$ 2,131.20	\$-----	\$ 2,131.20	18	\$ 2,344.32	\$-----	\$ 2,344.32	\$ 213.12
11	4	16.68	1,777.42	-----	1,777.42	18	2,344.32	-----	2,344.32	566.90
17	4	20.00	2,131.20	-----	2,131.20	9	1,172.16	-----	1,172.16	(959.04)
12	4	16.68	1,777.42	-----	1,777.42	12	1,562.08	-----	1,562.08	(214.54)
21	4	17.40	1,854.14	-----	1,854.14	15	1,953.60	-----	1,953.60	99.46
21	4	16.68	1,777.42	-----	1,777.42	11	1,432.64	-----	1,432.64	(344.78)
22	4	17.40	1,854.14	-----	1,854.14	10	1,302.40	-----	1,302.40	(551.74)
TOTAL SPANISH										
	28	124.84	\$13,302.94	\$-----	\$13,302.94		\$12,112.32	\$-----	\$12,112.32	\$(1,190.62)
THEATRE ARTS										
11	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	23	\$ 2,246.64	\$-----	\$ 2,246.64	\$ 913.57
11	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
11	3	12.51	1,333.07	-----	1,333.07	15	1,465.20	-----	1,465.20	132.13
12	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
12		12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
12	3	13.23	1,409.79	-----	1,409.79	23	2,246.64	-----	2,246.64	836.85
21	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
23	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	230.00	2,183.60	850.53
24	3	12.51	1,333.07	-----	1,333.07	14	1,367.52	-----	1,367.52	34.45
26	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
27		4.41	469.93	-----	469.93	40	1,302.40	-----	1,302.40	832.47

TABLE LXXIV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>THEATRE ARTS</u> (Continued)										
27	1	4.41	\$ 469.93	\$-----	\$ 469.93	17	\$ 553.52	\$-----	\$ 553.52	\$ 83.59
TOTAL THEATRE ARTS										
	32	134.64	\$14,347.28	\$-----	\$14,347.28		\$22,954.80	\$ 230.00	\$23,184.80	\$ 8,837.52
<u>THEOLOGY</u>										
21	3	11.10	\$ 1,182.82	\$-----	\$ 1,182.82	5	\$ 488.40	\$-----	\$ 488.40	\$ (694.42)
21	3	11.10	1,182.82	-----	1,182.82	18	1,758.24	-----	1,758.24	575.42
23	3	21.42	2,282.52	-----	2,282.52	3	293.04	-----	293.04	(1,989.48)
24	3	21.42	2,282.52	-----	2,282.52	6	586.08	-----	586.08	(1,696.44)
TOTAL THEOLOGY										
	12	65.04	\$ 6,930.68	\$-----	\$ 6,930.68		\$ 3,125.76	\$-----	\$ 3,125.76	\$ (3,804.92)
GRAND TOTAL										
	690	3158.42	\$336,561.87	\$-----	\$336,561.87		\$503,931.12	\$11,343.00	\$515,274.12	\$178,712.25

TABLE LXXV

UPPER DIVISION COURSE RELATED INCOME AND EXPENSE,
SAINT EDWARD'S UNIVERSITY

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 32.55	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ART</u>										
30	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	33	\$ 3,223.44	\$-----	\$ 3,223.44	\$ 1,890.37
31	3	15.00	1,598.40	-----	1,598.40	3	293.04	-----	293.04	(1,305.36)
TOTAL ART										
	6	27.51	\$ 2,931.47	\$-----	\$ 2,931.47		\$ 3,516.48	\$-----	\$ 3,516.48	\$ 585.01
<u>BIOLOGY</u>										
32	4	25.00	\$ 2,664.00	\$-----	\$ 2,664.00	7	\$ 911.68	\$ 105.00	\$ 1,016.68	\$(1,647.32)
33	4	25.00	2,664.00	-----	2,664.00	7	911.68	140.00	1,051.68	(1,612.32)
38	4	18.20	1,939.39	-----	1,939.39	8	1,041.92	64.00	1,105.92	(833.47)
42	4	18.20	1,939.39	-----	1,939.39	23	2,995.52	184.00	3,179.52	1,240.13
44	3	18.75	1,998.00	-----	1,998.00	11	1,074.48	-----	1,074.48	(923.52)
45	3	13.65	1,454.54	-----	1,454.54	1	97.68	-----	97.68	(1,356.86)
49	3	13.65	1,454.54	-----	1,454.54	1	97.68	24.00	121.68	(1,332.86)
TOTAL BIOLOGY										
	24	132.45	\$14,113.86	\$-----	\$14,113.86		\$ 7,130.64	\$ 517.00	\$ 7,647.64	\$(6,466.22)
<u>BUSINESS ADMINISTRATION</u>										
<u>Accounting</u>										
31	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	15	\$ 1,465.20	\$-----	\$ 1,465.20	\$ 132.13
32	3	12.51	1,333.07	-----	1,333.07	15	1,465.20	-----	1,465.20	132.13
33	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
37	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
41	3	12.51	1,333.07	-----	1,333.07	15	1,465.20	-----	1,465.20	132.13
43	3	12.51	1,333.07	-----	1,333.07	13	1,269.84	-----	1,269.84	(63.23)
44	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
49	3	12.51	1,333.07	-----	1,333.07	14	1,367.52	-----	1,367.52	34.45
Total Accounting										
	24	100.08	\$10,664.56	\$-----	\$10,664.56		\$12,405.36	\$-----	\$12,405.36	\$ 1,740.80
<u>Administrative Services</u>										
31	2	6.66	\$ 709.69	\$-----	\$ 709.69	20	\$ 1,302.40	\$ 200.00	\$ 1,502.40	\$ 792.71
32	2	6.66	709.69	-----	709.69	16	1,041.92	160.00	1,201.92	492.23
33	3	10.00	1,065.60	-----	1,065.60	14	1,367.52	-----	1,367.52	301.92
34	3	10.00	1,065.60	-----	1,065.60	10	976.80	-----	976.80	(88.80)
41	3	10.00	1,065.60	-----	1,065.60	5	488.40	-----	488.40	(577.20)

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× <u>32.56</u>	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Administrative Services (Continued)</u>										
42	3	10.00	\$ 1,065.60	\$-----	\$ 1,065.60	2	\$ 195.36	\$-----	\$ 195.36	\$ (870.24)
43	2	6.66	709.69	-----	709.69	2	130.24	20.00	150.24	(559.45)
44	2	6.66	709.69	-----	709.69	2	130.24	20.00	150.24	(559.45)
Total Administrative Services										
	20	66.64	\$ 7,101.16	\$-----	\$ 7,101.16		\$ 5,632.88	\$ 400.00	\$ 6,032.88	\$(1,068.28)
<u>Business Administration</u>										
31	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	31	\$ 3,028.08	\$-----	\$ 3,028.08	\$ 1,695.01
31	3	12.51	1,333.07	-----	1,333.07	33	3,223.44	-----	3,223.44	1,890.37
31	3	12.51	1,333.07	-----	1,333.07	35	3,418.80	-----	3,418.80	2,085.73
32	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
32	3	12.51	1,333.07	-----	1,333.07	29	2,832.72	-----	2,832.72	1,499.65
32	3	12.51	1,333.07	-----	1,333.07	39	3,809.52	-----	3,809.52	2,476.45
34	3	12.51	1,333.07	-----	1,333.07	29	2,832.72	-----	2,832.72	1,499.65
34	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
34	3	12.51	1,333.07	-----	1,333.07	32	3,125.76	-----	3,125.76	1,792.69
41	3	12.51	1,333.07	-----	1,333.07	11	1,074.48	-----	1,074.48	(258.59)
41	3	12.51	1,333.07	-----	1,333.07	35	3,418.80	-----	3,418.80	2,085.73
43	3	12.51	1,333.07	-----	1,333.07	14	1,367.52	-----	1,367.52	34.45
43	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
43	3	12.51	1,333.07	-----	1,333.07	35	3,418.80	-----	3,418.80	2,085.73
49	3	12.51	1,333.07	-----	1,333.07	37	3,614.16	-----	3,614.16	2,281.09
49	3	12.51	1,333.07	-----	1,333.07	23	2,246.64	-----	2,246.64	913.57
49	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
51	3	12.51	1,333.07	-----	1,333.07	28	2,735.04	-----	2,735.04	1,401.97
Total Business Administration										
	54	225.18	\$23,995.26	\$-----	\$23,995.26		\$50,207.52	\$-----	\$50,207.52	\$26,212.26
<u>Finance</u>										
30	3	14.28	\$ 1,521.68	\$-----	\$ 1,521.68	28	\$ 2,735.04	\$-----	\$ 2,735.04	\$ 1,213.36
30	3	14.28	1,521.68	-----	1,521.68	16	1,562.88	-----	1,562.88	41.20
30	3	14.28	1,521.68	-----	1,521.68	36	3,516.48	-----	3,516.48	1,994.80
33	3	14.28	1,521.68	-----	1,521.68	38	3,711.84	-----	3,711.84	2,190.16
33	3	14.28	1,521.68	-----	1,521.68	39	3,809.52	-----	3,809.52	2,287.84
33	3	14.28	1,521.68	-----	1,521.68	35	3,418.80	-----	3,418.80	1,897.12
41	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
42	3	14.28	1,521.68	-----	1,521.68	26	2,539.68	-----	2,539.68	1,018.00
43	3	12.51	1,333.07	-----	1,333.07	34	3,321.12	-----	3,321.12	1,988.05

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)x10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)x(2)x 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>Finance (Continued)</u>										
43	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	13	\$ 1,269.84	\$-----	\$ 1,269.84	\$ (63.23)
Total Finance										
	30	137.49	\$14,650.97	\$-----	\$14,650.97		\$27,545.76	\$-----	\$27,545.76	\$12,894.79
<u>Management</u>										
30	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	50	\$ 4,884.00	\$-----	\$ 4,884.00	\$ 3,550.93
30	3	12.51	1,333.07	-----	1,333.07	40	3,907.20	-----	3,907.20	2,574.13
30	3	12.51	1,333.07	-----	1,333.07	40	3,907.20	-----	3,907.20	2,574.13
31	3	12.51	1,333.07	-----	1,333.07	33	3,223.44	-----	3,223.44	1,890.37
32	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
41	3	12.51	1,333.07	-----	1,333.07	16	1,562.88	-----	1,562.88	229.81
42	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
Total Management										
	21	87.57	\$ 9,331.49	\$-----	\$ 9,331.49		\$22,271.04	\$-----	\$22,271.04	\$12,939.55
<u>Marketing</u>										
30	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	45	\$ 4,395.60	\$-----	\$ 4,395.60	\$ 3,062.53
30	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
30	3	12.51	1,333.07	-----	1,333.07	32	3,125.76	-----	3,125.76	1,792.69
30	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
31	3	12.51	1,333.07	-----	1,333.07	23	2,246.64	-----	2,246.64	913.57
32	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
41	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
49	3	12.51	1,333.07	-----	1,333.07	23	2,246.64	-----	2,246.64	913.57
Total Marketing										
	24	100.08	\$10,664.56	\$-----	\$10,664.56		\$22,173.36	\$-----	\$22,173.36	\$11,508.80
TOTAL ALL BUSINESS ADMINISTRATION										
	173	717.04	\$76,408.00	\$-----	\$76,408.00		\$140,235.92	\$ 400.00	\$140,635.92	\$64,227.92
<u>CHEMISTRY</u>										
31	4	18.20	\$ 1,939.39	\$-----	\$ 1,939.39	9	\$ 1,172.16	\$ 180.00	\$ 1,352.16	\$ (587.23)
32	4	18.20	1,939.39	-----	1,939.39	7	911.68	140.00	1,051.68	(887.71)
40	1	5.26	560.51	-----	560.51	2	65.12	-----	65.12	(495.39)
40	1	5.26	560.51	-----	560.51	2	65.12	-----	65.12	(495.39)
41	3	15.78	1,681.52	-----	1,681.52	5	488.40	-----	488.40	(1,193.12)
42	3	15.78	1,681.52	-----	1,681.52	4	390.72	-----	390.72	(1,290.80)
42L	2	10.52	1,121.01	-----	1,121.01	3	195.36	75.00	270.36	(850.65)

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (\$) \times 10,556.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) \times (2) \times 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
CHEMISTRY (Continued)										
45	3	13.65	\$ 1,454.54	\$-----	\$ 1,454.54	4	\$ 390.72	\$-----	\$ 390.72	\$(1,063.82)
48	1	Special	-----	-----	-----	2	65.12	40.00	105.12	105.12
48	3	13.65	1,454.54	-----	1,454.54	3	293.04	60.00	353.04	(1,101.50)
TOTAL CHEMISTRY										
	24	116.30	\$12,392.93	\$-----	\$12,392.93		\$ 4,037.44	\$ 495.00	\$ 4,532.44	\$(7,860.49)
ECONOMICS										
32	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	6	\$ 586.08	\$-----	\$ 586.08	\$(746.99)
35	3	12.51	1,333.07	-----	1,333.07	14	1,367.52	-----	1,367.52	34.45
36	3	12.51	1,333.07	-----	1,333.07	8	781.44	-----	781.44	(551.63)
46	3	12.00	1,278.72	-----	1,278.72	10	976.80	-----	976.80	(301.92)
47	3	12.51	1,333.07	-----	1,333.07	6	586.08	-----	586.08	(746.99)
TOTAL ECONOMICS										
	15	62.04	\$ 6,611.00	\$-----	\$ 6,611.00		\$ 4,297.92	\$-----	\$ 4,297.92	\$(2,313.08)
EDUCATION										
30	3	15.00	\$ 1,598.40	\$-----	\$ 1,598.40	33	\$ 3,223.44	\$-----	\$ 3,223.44	\$ 1,625.04
30	3	10.71	1,141.26	-----	1,141.26	16	1,562.88	-----	1,562.88	421.62
31	3	12.00	1,278.72	-----	1,278.72	35	3,418.80	-----	3,418.80	2,140.08
31	3	12.00	1,278.72	-----	1,278.72	42	4,102.56	-----	4,102.56	2,823.84
32	3	6.00	639.36	-----	639.36	16	1,562.88	-----	1,562.88	923.52
32	3	6.00	639.36	-----	639.36	19	1,855.92	-----	1,855.92	1,216.56
33	3	15.00	1,598.40	-----	1,598.40	22	2,148.96	-----	2,148.96	550.56
34	3	15.00	1,598.40	-----	1,598.40	19	1,855.92	-----	1,855.92	257.52
35	3	6.00	639.36	-----	639.36	15	1,465.20	-----	1,465.20	825.84
40A	2	6.66	709.69	-----	709.69	18	1,172.16	-----	1,172.16	462.47
40B	2	6.66	709.69	-----	709.69	19	1,237.28	-----	1,237.28	527.59
40C	2	6.66	709.69	-----	709.69	20	1,302.40	-----	1,302.40	592.71
40D	2	6.66	709.69	-----	709.69	19	1,237.28	-----	1,237.28	527.59
42	4	13.32	1,419.38	-----	1,419.38	18	2,344.32	-----	2,344.32	924.94
42	4	13.32	1,419.38	-----	1,419.38	6	781.44	-----	781.44	(637.94)
44	2	6.66	709.69	-----	709.69	13	846.56	-----	846.56	136.87
50	6	40.02	4,264.53	-----	4,264.53	8	1,562.88	-----	1,562.88	(2,701.65)
50	6	40.02	4,264.53	-----	4,264.53	21	4,102.56	-----	4,102.56	(161.97)
51	6	20.00	2,131.20	-----	2,131.20	10	1,953.60	-----	1,953.60	(177.60)
51	6	20.00	2,131.20	-----	2,131.20	3	586.08	-----	586.08	(1,545.12)
TOTAL EDUCATION										
	69	277.69	\$29,590.65	\$-----	\$29,590.65		\$38,323.12	\$-----	\$38,323.12	\$ 8,732.47

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)×32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>ENGLISH</u>										
31	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	18	\$ 1,758.24	\$-----	\$ 1,758.24	\$ 425.17
31	3	12.51	1,333.07	-----	1,333.07	28	2,735.04	-----	2,735.04	1,401.97
32	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
32	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
33	3	12.51	1,333.07	-----	1,333.07	11	1,074.48	-----	1,074.48	(258.59)
34	3	12.00	1,278.72	-----	1,278.72	18	1,758.24	-----	1,758.24	479.52
39	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
40	3	12.51	1,333.07	-----	1,333.07	24	2,344.32	-----	2,344.32	1,011.25
40	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
40	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
40	3	10.71	1,141.26	-----	1,141.26	27	2,637.36	-----	2,637.36	1,496.10
40	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
43	3	10.71	1,141.26	-----	1,141.26	12	1,172.16	-----	1,172.16	30.90
44	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
47	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
48	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
49	3	12.00	1,278.72	-----	1,278.72	24	2,344.32	-----	2,344.32	1,065.60
51	3	12.51	1,333.07	-----	1,333.07	33	3,223.44	-----	3,223.44	1,890.37
52	3	12.51	1,333.07	-----	1,333.07	15	1,465.20	-----	1,465.20	132.13
<u>TOTAL ENGLISH</u>										
	57	233.07	\$24,836.01	\$-----	\$24,836.01		\$41,611.68	\$-----	\$41,611.68	\$16,775.67
<u>FRENCH</u>										
31	2	8.70	\$ 927.07	\$-----	\$ 927.07	5	\$ 325.60	\$ 25.00	\$ 350.60	\$ (576.47)
32	3	13.05	1,390.61	-----	1,390.61	3	293.04	15.00	308.04	(1,082.57)
34	2	8.70	927.07	-----	927.07	34	2,214.08	170.00	2,384.08	1,457.01
34	2	8.70	927.07	-----	927.07	8	520.96	40.00	560.96	(366.11)
37	3	12.51	1,333.07	-----	1,333.07	3	293.04	15.00	308.04	(1,025.03)
38	3	12.51	1,333.07	-----	1,333.07	5	488.40	25.00	513.40	(819.67)
41	3	12.51	1,333.07	-----	1,333.07	5	488.40	25.00	513.40	(819.67)
<u>TOTAL FRENCH</u>										
	18	76.68	\$ 8,171.03	\$-----	\$ 8,171.03		\$ 4,623.52	\$ 315.00	\$ 4,938.52	\$(3,232.51)
<u>GERMAN</u>										
41	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72	5	\$ 488.40	\$ 25.00	\$ 513.40	\$ (765.32)
<u>TOTAL GERMAN</u>										
	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72		\$ 488.40	\$ 25.00	\$ 513.40	\$ (765.32)

TABLE LXXV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3)x10,656.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enroll- ment	Tuition Income (7)x(2)x 32.56	Other Course Income	Total Course Income (8)+(9)	Net Course Income or (Expense) (10)-(6)
<u>HISTORY</u>										
30	3	13.05	\$ 1,390.61	\$-----	\$ 1,390.61	37	\$ 3,614.16	\$-----	\$ 3,614.16	\$ 2,223.55
30	3	13.05	1,390.61	-----	1,390.61	13	1,269.84	-----	1,269.84	(120.77)
30	3	13.05	1,390.61	-----	1,390.61	23	2,246.64	-----	2,246.64	856.03
31	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
31	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
31	3	12.51	1,333.07	-----	1,333.07	36	3,516.48	-----	3,516.48	2,183.41
33	3	12.51	1,333.07	-----	1,333.07	26	2,539.68	-----	2,539.68	1,206.61
33	3	12.51	1,333.07	-----	1,333.07	28	2,735.04	-----	2,735.04	1,401.97
35	3	12.51	1,333.07	-----	1,333.07	31	3,028.08	-----	3,028.08	1,695.01
41	3	12.00	1,278.72	-----	1,278.72	23	2,246.64	-----	2,246.64	967.92
42	3	12.00	1,278.72	-----	1,278.72	26	2,539.68	-----	2,539.68	1,260.96
44	3	12.51	1,333.07	-----	1,333.07	19	1,855.92	-----	1,855.92	522.85
47	3	12.51	1,333.07	-----	1,333.07	37	3,614.16	-----	3,614.16	2,281.09
48	3	12.51	1,333.07	-----	1,333.07	25	2,442.00	-----	2,442.00	1,108.93
49	3	12.51	1,333.07	-----	1,333.07	27	2,637.36	-----	2,637.36	1,304.29
49	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53
52	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
54	3	12.51	1,333.07	-----	1,333.07	9	879.12	-----	879.12	(453.95)
Seminar	3	12.00	1,278.72	-----	1,278.72	1	97.68	-----	97.68	(1,181.04)
<u>TOTAL HISTORY</u>										
	57	237.78	\$25,337.90	\$-----	\$25,337.90		\$43,272.24	\$-----	\$43,272.24	\$17,934.34
<u>INTERDISCIPLINARY STUDIES</u>										
30	3	15.84	\$ 1,687.91	\$-----	\$ 1,687.91	14	\$ 1,367.52	\$-----	\$ 1,367.52	\$ (320.39)
31	3	12.00	1,278.72	-----	1,278.72	25	2,442.00	-----	2,442.00	1,163.28
31	3	12.00	1,278.72	-----	1,278.72	4	390.72	-----	390.72	(888.00)
32	3	13.05	1,390.61	-----	1,390.61	8	781.44	-----	781.44	(609.17)
33	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
33	3	12.51	1,333.07	-----	1,333.07	32	3,125.76	-----	3,125.76	1,792.69
34	3	16.68	1,777.42	-----	1,777.42	20	1,953.60	-----	1,953.60	176.18
35	3	12.51	1,333.07	-----	1,333.07	18	1,758.24	-----	1,758.24	425.17
35	3	12.51	1,333.07	-----	1,333.07	31	3,028.08	-----	3,028.08	1,695.01
36	3	14.28	1,521.68	-----	1,521.68	27	2,637.36	-----	2,637.36	1,115.68
37	3	12.00	1,278.72	-----	1,278.72	27	2,637.36	-----	2,637.36	1,358.64
40	3	17.70	1,886.11	-----	1,886.11	29	2,832.72	-----	2,832.72	946.61
42	3	13.65	1,454.54	-----	1,454.54	23	2,246.64	-----	2,246.64	792.10
<u>TOTAL INTERDISCIPLINARY STUDIES</u>										
	39	177.24	\$18,886.71	\$-----	\$18,886.71		\$28,131.84	\$-----	\$28,131.84	\$ 9,245.13

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3) x 10,855.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7) x (2) x 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>LATIN</u>										
31	4	16.00	\$ 1,704.96	\$-----	\$ 1,704.96	3	\$ 390.72	\$ 15.00	\$ 405.72	\$(1,299.24)
32	3	12.00	1,276.72	-----	1,276.72	3	293.04	15.00	308.04	(970.68)
44	3	12.00	1,278.72	-----	1,278.72	1	97.68	5.00	102.68	(1,176.04)
TOTAL LATIN										
	10	40.00	\$ 4,262.40	\$-----	\$ 4,262.40		\$ 781.44	\$ 35.00	\$ 816.44	\$(3,445.96)
<u>MATHEMATICS</u>										
31	3	12.00	\$ 1,278.72	\$-----	\$ 1,278.72	8	\$ 781.44	\$-----	\$ 781.44	\$(497.28)
32	3	12.51	1,333.07	-----	1,333.07	11	1,074.48	-----	1,074.48	(258.59)
33	3	12.51	1,333.07	-----	1,333.07	8	781.44	-----	781.44	(551.63)
34	3	12.51	1,333.07	-----	1,333.07	3	293.04	-----	293.04	(1,040.03)
35	3	10.47	1,115.68	-----	1,115.68	10	976.80	-----	976.80	(138.88)
38	3	12.00	1,278.72	-----	1,278.72	8	781.44	80.00	861.44	(417.28)
44	3	12.51	1,333.07	-----	1,333.07	10	976.80	-----	976.80	(356.27)
44	3	12.51	1,333.07	-----	1,333.07	12	1,172.16	-----	1,172.16	(160.91)
50	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
TOTAL MATHEMATICS										
	27	109.53	\$11,671.54	\$-----	\$11,671.54		\$ 8,498.16	\$ 80.00	\$ 8,578.16	\$(3,093.38)
<u>MUSIC</u>										
30	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	25	\$ 2,442.00	\$-----	\$ 2,442.00	\$ 1,108.93
31	2	1.41	150.00	-----	150.00	5	325.60	50.00	375.60	225.60
TOTAL MUSIC										
	5	13.92	\$ 1,483.07	\$-----	\$ 1,483.07		\$ 2,767.60	\$ 50.00	\$ 2,817.60	\$ 1,334.53
<u>PHILOSOPHY</u>										
31	3	14.28	\$ 1,521.68	\$-----	\$ 1,521.68	5	\$ 488.40	\$-----	\$ 488.40	\$(1,033.28)
34	3	14.28	1,521.68	-----	1,521.68	37	3,614.16	-----	3,614.16	2,092.48
34	3	14.28	1,521.68	-----	1,521.68	35	3,418.80	-----	3,418.80	1,897.12
35	3	14.28	1,521.68	-----	1,521.68	26	2,539.68	-----	2,539.68	1,018.00
36	3	14.28	1,521.68	-----	1,521.68	14	1,367.52	-----	1,367.52	(154.16)
37	3	13.05	1,390.61	-----	1,390.61	13	1,269.84	-----	1,269.84	(120.77)
44	3	13.05	1,390.61	-----	1,390.61	11	1,074.48	-----	1,074.48	(316.13)
TOTAL PHILOSOPHY										
	21	97.50	\$10,389.62	\$-----	\$10,389.62		\$13,772.88	\$-----	\$13,772.88	\$ 3,383.26
<u>PHYSICAL EDUCATION</u>										
32	2	8.34	\$ 888.71	\$-----	\$ 888.71	15	\$ 976.80	\$-----	\$ 976.80	\$ 88.09
33	3	12.51	1,333.07	-----	1,333.07	20	1,953.60	-----	1,953.60	620.53

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)X10,558.90	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)X(2)X 32.55	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
PHYSICAL EDUCATION (Continued)										
43	2	8.34	\$ 888.71	\$-----	\$ 888.71	7	\$ 455.84	\$-----	\$ 455.84	\$ (423.87)
TOTAL PHYSICAL EDUCATION										
	7	29.19	\$ 3,110.49	\$-----	\$ 3,110.49		\$ 3,386.24	\$-----	\$ 3,386.24	\$ 275.75
PHYSICS										
41	3	16.68	\$ 1,777.42	\$-----	\$ 1,777.42	4	\$ 390.72	\$-----	\$ 390.72	\$(1,386.70)
41L	1	5.56	592.47	-----	592.47	4	130.24	60.00	190.24	(402.23)
42	3	16.68	1,777.42	-----	1,777.42	2	195.36	-----	195.36	(1,582.06)
42L	1	5.56	592.47	-----	592.47	2	65.12	40.00	105.12	(487.35)
43	3	Special	-----	-----	-----	2	195.36	30.00	225.36	225.36
TOTAL PHYSICS										
	8	44.48	\$ 4,739.78	\$-----	\$ 4,739.78		\$ 976.80	\$ 130.00	\$ 1,106.80	\$(3,632.98)
POLITICAL SCIENCE										
38	3	11.10	\$ 1,182.82	\$-----	\$ 1,182.82	21	\$ 2,051.28	\$-----	\$ 2,051.28	\$ 868.46
38	3	11.10	1,182.82	-----	1,182.82	20	1,953.60	-----	1,953.60	770.78
44	3	11.10	1,182.82	-----	1,182.82	22	2,148.96	-----	2,148.96	986.14
44	3	11.10	1,182.82	-----	1,182.82	28	2,735.04	-----	2,735.04	1,552.22
TOTAL POLITICAL SCIENCE										
	12	44.40	\$ 4,731.28	\$-----	\$ 4,731.28		\$ 8,888.88	\$-----	\$ 8,888.88	\$ 4,157.60
PSYCHOLOGY										
32	3	6.00	\$ 639.36	\$-----	\$ 639.36	10	\$ 976.80	\$-----	\$ 976.80	\$ 337.44
32	3	6.00	639.36	-----	639.36	21	2,051.28	-----	2,051.28	1,411.92
33	3	12.51	1,333.07	-----	1,333.07	30	2,930.40	-----	2,930.40	1,597.33
35	3	6.00	639.36	-----	639.36	17	1,660.56	-----	1,660.56	1,021.20
38	3	12.51	1,333.07	-----	1,333.07	17	1,660.56	-----	1,660.56	327.49
40	3	12.00	1,278.72	-----	1,278.72	10	976.80	-----	976.80	(301.92)
44	3	12.51	1,333.07	-----	1,333.07	10	976.80	-----	976.80	(356.27)
48	3	12.51	1,333.07	-----	1,333.07	21	2,051.28	-----	2,051.28	718.21
TOTAL PSYCHOLOGY										
	24	80.04	\$ 8,529.08	\$-----	\$ 8,529.08		\$13,284.48	\$-----	\$13,284.48	\$ 4,755.40
SOCIOLOGY										
30	3	16.68	\$ 1,777.42	\$-----	\$ 1,777.42	15	\$ 1,465.20	\$-----	\$ 1,465.20	\$ (312.22)
31	3	16.68	1,777.42	-----	1,777.42	16	1,562.88	-----	1,562.88	(214.54)
32	3	12.51	1,333.07	-----	1,333.07	12	1,172.16	-----	1,172.16	(160.91)
33	3	12.51	1,333.07	-----	1,333.07	8	781.44	-----	781.44	(551.63)
38	3	12.51	1,333.07	-----	1,333.07	22	2,148.96	-----	2,148.96	815.89

TABLE LXXV (CONTINUED)

(1) Course Number	(2) Credit Hours	(3) Percent of Instructor Time	(4) Faculty Cost (3)×10,656.00	(5) Other Course Instructional Costs	(6) Total Course Instructional Costs (4)+(5)	(7) Course Enroll- ment	(8) Tuition Income (7)×(2)× 32.56	(9) Other Course Income	(10) Total Course Income (8)+(9)	(11) Net Course Income or (Expense) (10)-(6)
<u>SOCIOLOGY (Continued)</u>										
42	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	8	\$ 781.44	\$-----	\$ 781.44	\$ (551.63)
43	3	12.51	1,333.07	-----	1,333.07	6	586.08	-----	586.08	(746.99)
46	3	12.51	1,333.07	-----	1,333.07	12	1,172.16	-----	1,172.16	(160.91)
TOTAL SOCIOLOGY										
	24	108.42	\$11,553.26	\$-----	\$11,553.26		\$ 9,670.32	\$-----	\$ 9,670.32	\$ (1,882.94)
<u>SPANISH</u>										
31	3	13.05	\$ 1,390.61	\$-----	\$ 1,390.61	14	\$ 1,367.52	\$-----	\$ 1,367.52	\$ (23.09)
32	3	13.05	1,390.61	-----	1,390.61	12	1,172.16	-----	1,172.16	(218.45)
33	3	15.00	1,598.40	-----	1,598.40	16	1,562.88	-----	1,562.88	(35.52)
33	3	15.00	1,598.40	-----	1,598.40	10	976.80	-----	976.80	(621.60)
34	3	13.05	1,390.61	-----	1,390.61	17	1,660.56	-----	1,660.56	269.95
41	3	13.05	1,390.61	-----	1,390.61	19	1,855.92	-----	1,855.92	465.31
42	3	13.05	1,390.61	-----	1,390.61	17	1,660.56	-----	1,660.56	269.95
43	3	15.00	1,598.40	-----	1,598.40	10	976.80	-----	976.80	(621.60)
44	3	15.00	1,598.40	-----	1,598.40	8	781.44	-----	781.44	(816.96)
TOTAL SPANISH										
	27	125.25	\$13,346.65	\$-----	\$13,346.65		\$12,014.64	\$-----	\$12,014.64	\$ (1,332.01)
<u>THEATRE ARTS</u>										
31	3	12.51	\$ 1,333.07	\$-----	\$ 1,333.07	10	\$ 976.80	\$-----	\$ 976.80	\$ (356.27)
33	3	13.23	1,409.79	-----	1,409.79	9	879.12	45.00	924.12	(485.67)
34	3	13.23	1,409.79	-----	1,409.79	11	1,074.48	55.00	1,129.48	(280.31)
35	3	12.51	1,333.07	-----	1,333.07	35	3,418.80	175.00	3,593.80	2,260.73
36	3	Special	-----	-----	-----	1	97.68	5.00	102.68	102.68
36	3	12.51	1,333.07	-----	1,333.07	12	1,172.16	60.00	1,232.16	(100.91)
39		13.23	1,409.79	-----	1,409.79	18	1,758.24	-----	1,758.24	348.45
40	3	13.23	1,409.79	-----	1,409.79	13	1,266.84	-----	1,266.84	(139.95)
TOTAL THEATRE ARTS										
	21	90.45	\$ 9,638.37	\$-----	\$ 9,638.37		\$10,647.12	\$ 340.00	\$10,987.12	\$ 1,348.75
<u>THEOLOGY</u>										
36	3	21.42	\$ 2,282.52	\$-----	\$ 2,282.52	14	\$ 1,367.52	\$-----	\$ 1,367.52	\$ (915.00)
38	3	12.51	1,333.07	-----	1,333.07	7	683.76	-----	683.76	(649.31)
39	3	12.51	1,333.07	-----	1,333.07	1	97.68	-----	97.68	(1,235.39)
49	3	11.10	1,182.82	-----	1,182.82	8	781.44	-----	781.44	(401.38)
TOTAL THEOLOGY										
	12	57.54	\$ 6,131.48	\$-----	\$ 6,131.48		\$ 2,930.40	\$-----	\$ 2,930.40	\$ (3,201.08)

TABLE LXXV (CONTINUED)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Course Number	Credit Hours	Percent of Instructor Time	Faculty Cost (3) x 10,656.00	Other Course Instructional Costs	Total Course Instructional Costs (4)+(5)	Course Enrollment	Tuition Income (7) x (2) x 32.56	Other Course Income	Total Course Income (8)+(9)	Net Course Income or (Expense) (10)-(6)
GRAND TOTAL										
683	2910.52		\$310,145.30	\$-----	\$310,145.30		\$403,288.16	\$2,387.00	\$405,675.16	\$95,529.86

TABLE LXXVI

GENERAL DEPARTMENTAL INCOME AND EXPENSE, SAINT EDWARD'S UNIVERSITY

(1) Department	(2) Total Annual Credit Hours Offered	(3) General Departmental Expense	(4) General Departmental Income	(5) Net General Departmental Income or (Expense)	(6) Net General Departmental Income or (Expense) Per Credit Hour Offered
ART	45	\$ 3,760.88	-----	\$ (3,760.88)	\$ (83.58)
BIOLOGY	56	2,241.53	-----	(2,241.53)	(40.03)
BUSINESS ADMINISTRATION					
A. Accounting	48	5,916.21	-----	(5,916.21)	(123.25)
B. Administrative Services	20	2,465.09	-----	(2,465.09)	(123.25)
C. Business Administration	54	6,655.74	-----	(6,655.74)	(123.25)
D. Finance	30	3,697.63	-----	(3,697.63)	(123.25)
E. Management	21	2,588.34	-----	(2,588.34)	(123.25)
F. Marketing	24	2,958.11	-----	(2,958.11)	(123.25)
CHEMISTRY	37	1,481.01	-----	(1,481.01)	(40.03)
DANCE	4	334.30	-----	(334.30)	(83.58)
ECONOMICS	33	903.82	-----	(903.82)	(27.39)
EDUCATION	69	8,392.65	-----	(8,392.65)	(121.63)
ENGLISH	163	5,030.80	-----	(5,030.80)	(30.86)
FRENCH	34	1,049.40	-----	(1,049.40)	(30.86)
GENERAL ENGINEERING	14	560.38	-----	(560.38)	(40.03)
GERMAN	15	462.96	-----	(462.96)	(30.86)
HISTORY	99	2,711.45	-----	(2,711.45)	(27.39)
INTERDISCIPLINARY STUDIES	84	7,396.21	-----	(7,396.21)	(88.05)
LATIN	10	308.64	-----	(308.64)	(30.86)
MATHEMATICS	108	4,322.96	-----	(4,322.96)	(40.03)
MUSIC	30	2,507.25	-----	(2,507.25)	(83.58)
PHILOSOPHY	60	1,851.83	-----	(1,851.83)	(30.86)
PHYSICAL EDUCATION	20	2,432.65	-----	(2,432.65)	(121.63)
PHYSICS	35	1,400.96	-----	(1,400.96)	(40.03)
POLITICAL SCIENCE	33	903.82	-----	(903.82)	(27.39)
PSYCHOLOGY	39	1,813.93	-----	(1,813.93)	(46.51)
READING	2	61.73	-----	(61.73)	(36.86)
SOCIOLOGY	54	2,511.59	-----	(2,511.59)	(46.51)
SPANISH	55	1,697.51	-----	(1,697.51)	(30.86)
THEATRE ARTS	53	4,429.48	-----	(4,429.48)	(83.58)
THEOLOGY	24	740.73	-----	(740.73)	(30.86)
TOTALS	1,373	\$ 83,589.59		\$(83,589.59)	

TABLE LXXVII
 LOWER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
 SAINT EDWARD'S UNIVERSITY

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART	39	\$ 327.13	\$ (3,259.62)	N.A.	\$ (2,932.49)
BIOLOGY	32	11,853.66	(1,280.96)		10,572.70
BUSINESS ADMINISTRATION					
A. Accounting	24	10,238.96	(2,958.00)		7,280.96
CHEMISTRY	13	525.99	(520.39)		5.60
DANCE	4	(825.84)	(334.32)		(1,160.16)
ECONOMICS	18	12,254.40	(493.02)		11,761.38
ENGLISH	106	30,538.67	(3,271.16)		27,267.51
FRENCH	16	2,068.44	(493.76)		1,574.68
GENERAL ENGINEERING	14	(6,650.55)	(560.42)		(7,210.97)
GERMAN	12	(1,733.88)	(370.32)		(2,104.20)
HISTORY	42	25,430.84	(1,150.38)		24,280.46
INTERDISCIPLINARY STUDIES	45	12,917.53	(3,962.25)		8,955.28
MATHEMATICS	81	34,221.23	(3,242.43)		30,978.80
MUSIC	25	3,215.43	(2,089.50)		1,125.93
PHILOSOPHY	39	8,809.99	(1,203.54)		7,606.45
PHYSICAL EDUCATION	13	1,016.91	(1,581.19)		(564.28)
PHYSICS	27	(2,044.80)	(1,080.81)		(3,125.61)
POLITICAL SCIENCE	21	5,758.48	(575.19)		5,183.29
PSYCHOLOGY	15	9,206.42	(697.65)		8,508.77
READING	2	(1,038.14)	(73.72)		(1,111.86)
SOCIOLOGY	30	18,779.40	(1,395.30)		17,384.10
SPANISH	28	(1,190.62)	(864.08)		(2,054.70)
THEATRE ARTS	32	8,837.52	(2,674.56)		6,162.96
THEOLOGY	<u>12</u>	<u>(3,804.92)</u>	<u>(370.32)</u>		<u>(4,175.24)</u>
TOTALS	690	\$178,712.25	\$(34,502.89)		\$144,209.36

TABLE LXXVIII
UPPER DIVISION TOTAL DEPARTMENTAL INCOME OR EXPENSE,
SAINT EDWARD'S UNIVERSITY

(1) Department	(2) Total Credit Hours Offered	(3) Net Course Income or (Expense)	(4) Net General Departmental Income or (Expense)	(5) Prestige Income	(6) Total Departmental Income or (Expense)
ART	6	\$ 585.01	\$ (501.48)	N.A.	\$ 83.53
BIOLOGY	24	(6,466.22)	(960.72)		(7,426.94)
BUSINESS ADMINISTRATION					
A. Accounting	24	1,740.80	(2,958.00)		(1,217.20)
B. Administrative Services	20	(1,068.28)	(2,465.00)		(3,533.28)
C. Business Administration	54	26,212.26	(6,655.50)		19,556.76
D. Finance	30	12,894.79	(3,697.50)		9,197.29
E. Management	21	12,939.55	(2,588.25)		10,351.30
F. Marketing	24	11,508.80	(2,958.00)		8,550.80
CHEMISTRY	24	(7,860.49)	(960.72)		(8,821.21)
ECONOMICS	15	(2,313.08)	(410.85)		(2,723.93)
EDUCATION	69	8,732.47	(8,392.47)		340.00
ENGLISH	57	16,775.67	(1,759.02)		15,016.65
FRENCH	18	(3,232.51)	(555.48)		(3,787.99)
GERMAN	3	(765.32)	(92.58)		(857.90)
HISTORY	57	17,934.34	(1,561.23)		16,373.11
INTERDISCIPLINARY STUDIES	39	9,245.13	(3,433.95)		5,811.18
LATIN	10	(3,445.96)	(308.60)		(3,754.56)
MATHEMATICS	27	(3,093.38)	(1,080.81)		(4,174.19)
MUSIC	5	1,335.53	(417.90)		917.63
PHILOSOPHY	21	3,383.26	(648.06)		2,735.20
PHYSICAL EDUCATION	7	275.75	(851.41)		(575.66)
PHYSICS	8	(3,632.98)	(320.24)		(3,953.22)
POLITICAL SCIENCE	12	4,157.60	(328.68)		3,828.92
PSYCHOLOGY	24	4,755.40	(1,116.24)		3,639.16
SOCIOLOGY	24	(1,882.94)	(1,116.24)		(2,999.18)
SPANISH	27	(1,332.01)	(833.32)		(2,165.33)
THEATRE ARTS	21	1,348.75	(1,755.18)		(406.43)
THEOLOGY	12	(3,201.08)	(370.32)		(3,571.40)
TOTALS	683	\$ 95,529.86	\$ (49,097.75)		\$ 46,432.11

APPENDIX E

PROGRAM RANKING INSTRUMENT

TABLE LXXIX

SAMPLE PROGRAM RANKING INSTRUMENT, PHILLIPS UNIVERSITY

NAME _____ POSITION _____

Rank the following academic programs according to the esteem or high regard with which they are held by current and potential donors. (1 for highest, 2 for second highest, etc.)

_____ Archeology	_____ Music
_____ Art	_____ Nursing
_____ Biology	_____ Philosophy
_____ Business Administration	_____ Physical Education
_____ Chemistry	_____ Physics
_____ Drama	_____ Political Science
_____ Education	_____ Psychology
_____ English	_____ Religion (All Bible College offerings except Philosophy)
_____ Geology	_____ Sociology
_____ German	_____ Spanish
_____ History	_____ Speech
_____ Journalism	_____ Speech Pathology
_____ Mathematics	

VITA

Robert Wayne Pearce

Candidate for the Degree of

Doctor of Education

Thesis: A PLAN FOR FINANCIAL EFFICIENCY IN PRIVATE HIGHER EDUCATION:
CURRICULA REORGANIZATION IN SELECTED FOUR-YEAR INSTITUTIONS

Major Field: Educational Administration

Biographical:

Personal Data: Born in Enid, Oklahoma, May 9, 1944, the son of Mr. and Mrs. H. K. Pearce; married to Marie F. Pearce; two sons, Robert and Eric; one daughter, Kimberly.

Education: Graduated from St. Joseph Memorial High School, Enid, Oklahoma, in May, 1962; attended Saint Edward's University, 1962-63; received Bachelor of Science degree in Business Administration from Phillips University in 1965; attended University of Tulsa School of Law, 1965-66; received Master of Education degree in Educational Administration from Phillips University in 1967; completed requirements for the Doctor of Education degree at Oklahoma State University in July, 1972.

Professional Experience: Accounting Clerk, Pan American Petroleum Company, 1965-66; Management Trainee, Sears, Roebuck and Company, 1966-67; Director of Admissions and Records and Assistant Professor of Business, Phillips University, 1967-69; Assistant to the President, Sacred Heart College, 1969-71; Academic Leave, Sacred Heart College, 1971-72.