

The University of West Florida  
 Division of Academic Affairs  
 Cost Analysis for FY 2006-2007

| Account Number                     | Index | Department Name | Income <sup>5</sup> |                 |                           |                    |                    |                  |                   | Cost             |                |                      |                |                      |                |                         |                |                            |                          |                                |                   |                           |                   |                      |                                         |                                 | INCOME OVER COSTS excluding Lower Level & Adjuncts | INCOME OVER COSTS |               |                     |                  |                       |                  |                  |           |           |
|------------------------------------|-------|-----------------|---------------------|-----------------|---------------------------|--------------------|--------------------|------------------|-------------------|------------------|----------------|----------------------|----------------|----------------------|----------------|-------------------------|----------------|----------------------------|--------------------------|--------------------------------|-------------------|---------------------------|-------------------|----------------------|-----------------------------------------|---------------------------------|----------------------------------------------------|-------------------|---------------|---------------------|------------------|-----------------------|------------------|------------------|-----------|-----------|
|                                    |       |                 | Lower Level FTE     | Upper Level FTE | Graduate FTE <sup>8</sup> | Lower Level Income | Upper Level Income | Graduate Income  | TOTAL INCOME      | Professors       |                | Associate Professors |                | Assistant Professors |                | Lecturers & Instructors |                | Admin Support <sup>2</sup> | Lab or Technical Support | Counselor/Advisor <sup>6</sup> | Summer Employment | Faculty Extra State Comp. | Part-Time Faculty | OPS Visiting Faculty | Teaching & Grad Assistants <sup>3</sup> | Student Assistants <sup>3</sup> |                                                    |                   | OPS Staff     | Travel <sup>4</sup> | EXP <sup>4</sup> | Book OCO <sup>7</sup> | Salary Savings   | TOTAL COSTS      |           |           |
|                                    |       |                 |                     |                 |                           |                    |                    |                  |                   | Salaries         | # <sup>1</sup> | Salaries             | # <sup>1</sup> | Salaries             | # <sup>1</sup> | Salaries                | # <sup>1</sup> |                            |                          |                                |                   |                           |                   |                      |                                         |                                 |                                                    |                   |               |                     |                  |                       |                  |                  |           |           |
| <b>COLLEGE OF BUSINESS</b>         |       |                 |                     |                 |                           |                    |                    |                  |                   |                  |                |                      |                |                      |                |                         |                |                            |                          |                                |                   |                           |                   |                      |                                         |                                 |                                                    |                   |               |                     |                  |                       |                  |                  |           |           |
| 4504 100 10                        | 8180  | Accounting      | 54.24               | 129.49          | 43.98                     | 477,620            | 1,849,635          | 859,179          | 3,186,434         | 948,930          | 8              | 127,431              | 1              | 214,154              | 2              | 266,623                 | 4              | 55,039                     | 0                        | 8,971                          | 219,013           | 37,072                    | 18,839            |                      |                                         |                                 |                                                    | 0                 | 8,212         | 20,722              | 49,736           | -6,780                | 1,967,961        | 759,692          | 1,218,473 |           |
| 4504 100 10                        | 8180  | Finance         | 1.74                | 124.44          | 16.23                     | 15,305             | 1,777,501          | 317,064          | 2,109,870         | 222,309          | 2              | 96,512               | 1              | 330,730              | 3              |                         |                | 22,541                     | 0                        | 5,610                          | 95,742            | 16,229                    | 16,147            |                      |                                         |                                 | 9,120                                              | 6,869             | 0             | 3,285               | 8,289            | 31,602                | -90,049          | 774,936          | 1,335,777 | 1,334,934 |
| 4505 100 10                        | 8220  | Management      | 1.74                | 168.96          | 26.17                     | 15,305             | 2,413,425          | 511,249          | 2,939,978         | 516,449          | 5              | 482,759              | 5              | 82,055               | 1              |                         |                | 51,632                     | 0                        | 40,576                         | 158,083           | 36,493                    | 43,217            | 47,728               | 10,476                                  | 5,704                           | 0                                                  | 10,023            | 21,442        | 48,283              | -85,010          | 1,469,911             | 1,497,979        | 1,470,067        |           |           |
| 4505 100 10                        | 8220  | MIS             | 1.74                | 45.04           | 12.01                     | 15,305             | 643,351            | 234,624          | 893,280           | 158,368          | 1              |                      |                | 281,818              | 3(1)           |                         |                | 21,514                     | 0                        | 12,117                         | 66,863            | 4,734                     | 0                 |                      |                                         | 0                               | 4,556                                              | 9,747             |               | -55,610             | 504,106          | 373,869               | 389,174          |                  |           |           |
| 4503 100 10                        | 8150  | Marketing       | 1.74                | 137.09          | 12.29                     | 15,305             | 1,958,194          | 240,094          | 2,213,592         | 235,084          | 2              | 416,185              | 4              | 215,862              | 2(1)           |                         |                | 46,060                     | 0                        | 5,954                          | 132,826           | 3,786                     | 48,311            | 68,067               | 6,267                                   | 420                             | 4,100                                              | 7,142             | 11,445        | 31,653              | -141,936         | 1,091,225             | 1,155,373        | 1,122,367        |           |           |
| 4503 100 10                        | 8150  | Economics       | 56.94               | 28.14           | 12.01                     | 501,396            | 401,952            | 234,624          | 1,137,971         | 131,214          | 1              | 227,406              | 2              | 81,760               | 1              | 66,538                  | (1)            | 28,787                     | 0                        | 3,825                          | 69,500            | 3,007                     | 19,377            |                      |                                         | 0                               | 4,464                                              | 7,153             | 35,912        | -66,538             | 612,406          | 43,547                | 525,566          |                  |           |           |
| <b>College of Business Totals:</b> |       |                 | <b>118.13</b>       | <b>633.16</b>   | <b>122.69</b>             | <b>1,040,235</b>   | <b>9,044,057</b>   | <b>2,396,833</b> | <b>12,481,125</b> | <b>2,212,354</b> | <b>19.00</b>   | <b>1,350,293</b>     | <b>13</b>      | <b>1,206,379</b>     | <b>12(2)</b>   | <b>333,161</b>          | <b>5(1)</b>    | <b>225,573</b>             | <b>0</b>                 | <b>77,053</b>                  | <b>742,027</b>    | <b>101,321</b>            | <b>145,891</b>    | <b>115,795</b>       | <b>25,863</b>                           | <b>12,993</b>                   | <b>4,100</b>                                       | <b>37,681</b>     | <b>78,797</b> | <b>197,186</b>      | <b>-445,923</b>  | <b>6,420,545</b>      | <b>5,166,236</b> | <b>6,060,581</b> |           |           |

<sup>1</sup> Number in parentheses represents the number of vacant lines in that department.

<sup>2</sup> Admin Support costs have been allocated based on the number of faculty within a department.

<sup>3</sup> Since departments (i.e. Accounting & Finance) are using the same account number, total graduate assistant, student assistant and OPS Staff costs have been added to one of the departments.

<sup>4</sup> Travel and Expense costs are allocated based on the number of faculty in a particular department.

<sup>5</sup> \$220.15 per Lower sch, \$357.1 per Upper sch, and \$610.49 per Graduate sch (Source:BOG Expenditure Analysis 06-07)

<sup>6</sup> Counselor/Advisor Costs are allocated based on FTE generated by each department (Powell advise Management and MIS majors; Rodgers advise Accounting, Finance, Economics and Marketing majors).

<sup>7</sup> Management/MIS Book OCO Cost is included in Management.

<sup>8</sup> Graduate FTE also includes Thesis FTE.