

Faculty Luncheon
Summer 2009

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Budget Reduction(s) 2009-2010

The College budget for 2009-10 was reduced by \$1,468,154 or a decrease of 5.94% of the 2008-09 budget. The original estimate of the proposed budget cut was \$2,318,000 or approximately 10%. The final outcome reflects the University decision to use targeted cuts rather than the across-the-board strategy employed in the last budget reduction. As a result some units got cut more than 10% and the College's assigned reduction was considerably less.

The College met the reduction required by:

1. Returning unused rate	\$315,612
2. Moving the Communications faculty to private funding support (Hough)	\$356,312
3. Moving faculty with short term departure expectations (retirement/terminations)	<u>\$796,229</u>
	\$1,468,154

The College has requested an allocation of the "stimulus" funds to be received by the University to facilitate the transitional problems. The request (\$1,047,827) would carry the short-term personnel until departure and move the pressure from the Hough Endowment. However, this is short-term (2 years) funding and the dollar impact on the budget remains the same with some postponement.

It is important to remember several things about the budget reduction exercise just completed.

1. The College experienced a significant reduction in its 08-09 budget which was \$2,534,383 less than the 07-08 budget (10%) reduction.
2. These reductions (16% cumulative) have been accomplished with little or no impact on the core mission and faculty of the College. This was possible because of the robust revenue generating programs (MBA, BSBA) that have filled the funding void left by the cuts.
3. The ability of these revenue funds to cover state reduction is finite and the College may be approaching a limit. Substantial increases in revenues will require additional programs and the College's ability to increase its current off-book portfolio while maintaining its on-book commitments is now limited. It would appear that any additional off-book efforts will require reduced on-book activity and this trade off may not be acceptable to the University.

Responsibility Centered Management (RCM) A Resource Allocation Model

As indicated in the attached Report of the Responsibility Center Management Committee, (May 27, 2009, pgs. 2-3 thru 2-19), the President charged the committee to develop a budget system that met a number of criteria to include:

1. Transparency;
2. Incentivization to advance University work plan;
3. Link revenues to generating activities.

The Committee met biweekly for several months and ultimately proposed the model that is outlined in the attached report.

The details of the model defy summary but the main features include the following:

1. Revenues:
 - a) Allocate appropriations and tuition to the College generating the participating SCH. Actually the allocation is weighted or allocated using the following rules:
 - Cost of production -The College's efficiency results in a transfer of funds generated to high cost Colleges.
 - 64% of appropriations and 70% of tuition allocated to the teaching College.
 - 28% of appropriations and 30% of tuition allocated to College enrollment.
 - 8% of appropriations allocated to Colleges to incentivize entrepreneurial revenues.
 - b) Entrepreneurial Revenues-100% allocated to the unit generating.
2. Costs
All support unit costs are allocated on some basis, i.e., FTE, student headcount, square footage, etc.
3. Net state resources
The difference between the sum of all revenues generated (weighted where appropriate) less the allocated costs.
4. Subventions
The Colleges, which by discipline or demand are high demand and low cost producers, provide state allocations and tuition funds to support the responsibility centers that are not self supporting.

The following documents summarize the expected impact on the College.

1. RCM Revenues and Costs Allocation- Business Administration (pg. 2-20)
2. RCM model -percent of revenue maintained across Colleges (pg. 2-21)

3. Allocation of Funds in Leverage Pool by College (pg. 2-22)
4. Latest view of financial impact –RCM Model and Subventions required (pg. 2-23)
5. Kraft/Fajack email – questions and responses (pg. 2-24 thru 2-25)

REPORT OF THE BUDGET MODEL
ALLOCATION COMMITTEE

MAY 27, 2009

Committee Members:

Russell Armistead
Sheri Austin
Frank Bova
Steve Dorman
Catherine Emihovich
Matthew Fajack
Glen Hoffis
Robert Jerry
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The University of Florida is one of the most comprehensive institutions of higher learning in the United States. As a public land-grant, sea-grant, and space-grant university, UF encompasses virtually all academic and professional disciplines. UF is a member of the Association of American Universities, which includes the nation's leading research-intensive universities. As the largest and oldest university in Florida, UF aspires to excellence in its three-fold mission of teaching, research and service. As the flagship academic institution in one of the largest states in the nation, "the University of Florida aspires to join the ranks of the nation's top public research universities. The best universities are aided by careful planning, a commitment to excellence by faculty, staff, students, alumni and donors, and by a determination to invest in areas that enhance quality."¹

President Machen convened the Responsibility Center Management Committee (renamed the Resource Allocation Committee) on July 21, 2008. The president requested the committee to advocate for a budget system that:

- provides decision-makers with more transparency into the university's finances and fosters an information-rich discourse on the budget,
- creates appropriate incentives for colleges and departments that will advance the university's Strategic Work Plan,
- links revenues to generating activities,
- recognizes cost of teaching differences,
- aligns responsibilities with authority concerning fiscal management,
- includes a strategic fund for multiple-year initiatives and managing unexpected fluctuations, and
- employs a long-term strategic outlook that does not have any immediate drastic financial impacts.

As the original name of the committee implies, the committee was focused on reviewing the merits of a revenue based budget model known at IHEs as Responsibility Center Management ("RCM"). The University of Florida has decided to name its proposed variant of RCM as the General Budget System (the "GBS").

¹ Report of the Budget Model Allocation Committee, May 1, 2007.

See Appendix A for a glossary of terms used in this report and generally when speaking about revenue based budgeting practices.

In the course of committee meetings on an almost weekly basis from July 2008 through March 2009, and through several meetings with the senior vice presidents of the university through May 2009, the committee has arrived at a consensus model, methodology and algorithms to be tested during fiscal year 2010. During fiscal year 2010, revisions may be made to the model and its algorithms. The GBS model will generate a recommended budget allocation that is subject to approval by the President of the university beginning in fiscal year 2011 and thereafter. Although a general consensus is in place within the committee, certain details may have dissenting opinions. Such dissenting opinions are discussed in this document in the relevant section.

Before going any further, it will be useful to distinguish between budget systems and budget models. A budget model, as understood in this document, is a set of rules for arranging the element of a budget. For example, under the rules defined in the GBS model that are described below, appropriations are attributed to units based on a SCH weighted cost basis, student service costs are attributed to student FTEs and off-book tuition is allocated as revenue to the unit(s) that generates the off-book course. These are but a few of a long list of rules under which budgets are developed in the GBS model.²

The budget system is broader than the budget model. The system includes all of the discretionary elements (including the authority and values of relevant decision makers) as well as the budget model that policy makers use to help them with budgeting. One can imagine a continuum anchored by a completely mechanical system at one end and a completely discretionary one at the other. On such a continuum, GBS is some distance from either extreme. The GBS model has a number of highly consequential rules (rules that could be changed by the leadership, of course) but it is also designed to leave a fair amount of room for Presidential and senior vice presidential judgment.³

² Paul N. Courant and Marilyn Knepp, Budgeting with the UB Model at the University of Michigan, August 1, 2008

³ Ibid

The budget model itself neither knows nor cares whether its administrators are committed to, for example, building up the arts or aggressively courting potential Nobel Prize winners, or any other specific set of policy commitments. All of this is as it should be; the purpose of budgets is to implement policies, not to substitute for policymaking.⁴

Why change budget models? –

The university has used an incremental budget allocation model (discretionary end of the budget continuum) for many years and lacks a rationale for how resources are distributed.⁵ A fresh review of a revenue based budgeting model has given the university insights into several historical issues such as the actual cost of administrative services and how such costs should be borne. These issues would have remained imbedded in the incremental model without such review.

The university has incurred a 10% reduction in general revenues over the last two years and will incur a 13% reduction in general revenues in FY2010. Such reduction in state support requires the university to more aggressively diversify its revenue source. Increases in tuition, research, sale of knowledge and other entrepreneurial activities are necessary to protect the university's financial stability and its prestige. The administrators, staff and faculty closest to the market, students and research are best to identify new opportunities. Academic administrators need to understand the financial implications of their decisions now more than ever. Thus, the financial responsibilities, authority, risks and rewards of new ventures must be pushed down to the college and department levels. A new budget model is necessary to promote new revenue sources and rationalize traditional cross-subsidies.

Additionally, support units do not provide direct value to our students or other missions. Therefore support units need to be held to a higher level of accountability for the cost of their respective services.

⁴ *Ibid.*

⁵ Memorandum, Janie M. Foulke, Provost, to Members of the Budget Model Allocation Committee, September 19, 2006 p. 1

What is the General Budget System? –

The GBS represents a major change in the resource allocation methodology of the university. The GBS is based in a set of revenue based budgeting or responsibility center management methodologies employed by private and public IHEs throughout the United States (collectively “RCM”). RCM purports to focus on core-operational decentralization and achievement of primary academic priorities through alignment of financial authority and responsibility, and full cost view of academic operations. In its simplest form, all revenue is earned by a RC, including state appropriations. A RC would be any entity that provides a benefit to a third-party. Examples of RCs include colleges, research centers, auxiliaries and direct service organizations. Support units are departments that provide services to RCs. Support unit costs are attributed to RCs and collected from RCs in the form of an assessment. See Appendix B for a complete list of RCs and support centers. Methodologies for distributing revenues and expenses within a RC should be determined within the RC. The basic concepts of GBS are:⁶

- Proximity – push down the financial responsibility and authority to the lowest organizational unit because the faculty and staff have the best knowledge regarding their opportunities.
- Proportionality – balances Proximity. Only push down the financial responsibility and authority to a level that can manage the data and understand their role in the Strategic Work Plan.
- Knowledge – distribute revenues to the RCs that generate the revenues in a manner that is transparent, easy to understand, and informed by data.⁷
- Performance recognition – provide financial incentives that recognize quality and success.
- Stability – do not significantly change the algorithms in GBS often.
- Community – recognize we are a university first and a college, or unit second. Achievement of the university’s goals supersedes any unit’s individual goals. The

⁶ Edward L. Whalen. Responsibility Center Budgeting, Indiana University Press, 1991

⁷ Final Report of the Budget Model Review and Implementation Committee, Iowa State University, May 1, 2007

Strategic Fund is established to promote university-wide, long-term goals and interdisciplinary activities.

The GBS has the potential to better align revenues with performance and responsibilities, be more dynamic and responsive to a changing economic environment, and bring more transparency to the budget process.⁸ The purpose of the GBS model will be to determine the amount and mix of revenues (tuition, appropriations, IDC, auxiliary income, etc.) that each major academic and administrative unit will receive as well as the set of expenses for which each of these units will be responsible. The continuance of strong leadership and credible governance mechanisms will be necessary to reinforce the university's direction and avert unhealthy internal competition.⁹ The methodology should increase flexibility and enable multi-year budget planning through multi-year simulations.

Alignment of Strategic Work Plan and the General Budget Model—

The Strategic Work Plan of the university directs the development of policies, priorities, and procedures, including a stable set of rules embedded within the GBS. Some members of the committee believe the university needs more clarity and openness with respect to the University's priorities and strategy before adoption of the GBS. They believe because the resource allocation affirms a university's strategy and values, this transparency is invaluable for the purpose of alignment of priorities among units and the building of trust and cohesiveness of their community. The committee understands the main issue here is to find the right level of transparency. While the lack of transparency breeds rumors and mistrust, excessive transparency may cause antagonism among units.¹⁰ University administration believes the current Strategic Work Plan strikes the proper balance.

Weighted Cost of Delivery—

⁸ Ibid.

⁹ First Report of the Budget Model Development Committee, Iowa State University, October 19, 2005

¹⁰ The University of Michigan, General Fund Budget Review

Weighted cost of delivery is the cost to provide a college's instructional mission and departmental research based on the Expenditure Analysis annually provided to the State of Florida. See Appendix C for the weightings by CIP and college. The weightings may be adjusted to reflect significant differences from comparative data or judgment of leadership. Notwithstanding the above, the university's actual cost of delivery provides the preponderance of evidence.

One concern expressed in our review is historical inequities in the distribution of state appropriations that may not be addressed in the university's GBS weightings. Therefore, the committee endeavored to benchmark the weightings against other universities' data. The governing boards in the states of Ohio and Texas maintain comparable data for all universities in their respective states. In addition, the committee created weightings for the other Florida SUS universities from the 2008 Expenditure Analysis. The committee used the university's appropriations, tuition and student credit hours by level and CIP and calculated the allocation of appropriations and tuition to each college using Ohio, Texas and the Florida SUS weightings. We found that the allocation to each college, except the College of Business, would not significantly differ from the university's historical allocation of appropriations and tuition. Therefore, the committee decided to use the university's historical cost of delivery to calculate the distribution of appropriations and tuition. The College of Business weighting was increased by ___ % because it was significantly below the comparison group's cost of delivery. [others]

The weighted cost of delivery factors will be reviewed every three years to recognize the changes in teaching requirements, technology, new programs and national faculty practices. The committee will continue to benchmark the university weightings against comparable universities. We believe that there are a growing number of institutions and state boards that are calculating the cost of delivery by CIP code and level and thus, should benefit our future reviews.¹¹

The GBS model recommends budgets only to units at a fairly high level – a college or center, not the departments within it. Another important concept is that changes in funding due to the implementation of the GBS will be amortized over a five year period. For example, if a college received \$10 million in FY2010 and the GBS model generates a \$12 million budget for the same

¹¹ Michael Leardi Study

college in FY2011, the college would receive \$10.4 million in FY2011, \$10.6 million in FY2012, \$11.2 million in FY2013, \$11.6 million in FY2014 and \$12 million in FY2015 (all other items remaining equal, of course). In order to protect against volatility and abhorrent behaviors, no unit would receive less than 95% of the prior year funding from appropriations and tuition due to changes in enrollment or SCHs.

The input data for revenue and support unit cost attribution will be based on data with an 18-month lag. Our budget cycle is:

- September through December – Review of support unit budgets and budget committee input for support units examined during that year's cycle.
- January through April – Run the GBS model based on historical data with an 18-month lag period.
- May through June – Rerun the GBS model with current data from legislative session. Incorporate planned uses of Strategic Funds.

The 18-month lag is used for several reasons:

- Allows the university to gather the data in a reasonable fashion,
- Makes the taxes in the year units are budgeting for entirely predictable,
- Revenues are reasonably predictable, subject to changes in state appropriations,
- Decreases volatility,
- It provides an additional incentive to grow entrepreneurial revenues. Such new revenues would not be in the base for 18-months and therefore, not taxed for 18 months.

The following is a general outline of the steps used in the GBS model to distribute revenues and support unit expenses:

Allocation of state appropriations –

1. Allocate appropriations to the Type One centers and eliminate such amounts from the distributable state appropriations. Type One centers include Florida C Library Association, Whitney Labs []. The State of Florida has allocated certain funds to the

university to manage these state-wide or SUS activities. Funds for these activities are usually earmarked by the legislature in the year the center is created. Thereafter, the funds are included in the "base" allocation from the state. Therefore, the university has historically increased or decreased the funding to the centers based on the general percentage increase or decrease in the base.

2. Allocate appropriations to cover the cost of providing student and library services to each student based on their status (lower level undergraduate, upper level undergraduate, graduate and professional).
3. State Appropriations (remaining after funding Type One Centers, student services, and library allocations)-
 - a. Allocate 64% to the college teaching the SCH weighted for the cost of delivery,
 - b. Allocate 28% to the college of the student's enrollment, not weighted for the cost of delivery, and
 - c. 8% to colleges based on their ability to generate funded entrepreneurial revenues on a per faculty basis.

Allocation of Tuition -

1. Any increase in tuition is allocated to the Strategic Fund. The Strategic Fund is a recurring allocation of revenue that the President and the Senior Vice Presidents can judgmentally use to implement university-wide goals, promote interdisciplinary activities or start new programs. The allocated strategic funds will be part of the recurring tuition calculation after a predetermined period, usually between 2-5 years. Therefore, recipients of such funds need to have a business plan to make the activity self-funding during such time.
2. Allocate 70% of the recurring tuition to the college teaching the SCH, weighted for the cost of delivery.

3. Allocate 30% of the recurring tuition to the college of the student's enrollment, not weighted for the cost of delivery.
4. Student tuition is attributed such that all units get credit for the university-wide average in-state/out-state mix, regardless of the unit's actual distribution of enrollment by residency.

The reason for attributing 28%/30% of appropriation and tuition revenue to the college of enrollment is to eliminate the incentives for duplicative course offerings or the possibility of pandering that might arise on a strictly credit hour based system. On the other hand, colleges may have incentives to enroll students and forgo the costs of teaching them. As a result, under the GBS the Provost's office will take careful steps to assure that units continue to contribute to the teaching load of the university.

Allocation of Indirect Cost Recovery ("ICR") –

All ICR is managed by the Department of Sponsored Research and is returned to the units that generated the revenue for reinvestment in research activities. The Division of Sponsored Research will assess each unit a fee based on the units direct research expenditures as discussed below. The fee will pay for research support and certain strategic research initiatives.

Allocation of Entrepreneurial Revenues –

Entrepreneurial activities include all activities that are not ICR or non-state funded instruction. Examples would include direct sponsored research, self-funded courses and programs, sales of services or products, endowment earnings and clinical practices. 100% of entrepreneurial revenues are returned to the unit that generated the activities.

Allocation of Miscellaneous Revenues –

The university earns revenue from activities not related to a specific RC. Such revenues include credit card commissions, Pepsi commissions and logo sales [more]. These revenues are assigned to the Strategic Fund.

Support Unit Costs –

All revenue is allocated to RCs and thus, they must financially support the support units. See Appendix B for a list of support units. The GBS model attributes the support unit costs to the RCs through seven cost pools. See Appendix D for the departments in each cost pool. Each cost pool attempts to attribute the costs based on the driver of the costs (i.e., student service costs are driven by student FTEs). The model is a set of stable cost attribution rules that assist in achieving (but don't determine) the strategic goals of the institution. The process is dependent on strong leadership to approve cost pool budgets. To such end, we are creating the Budget Committee to review each support unit's costs every 3 to 5 years and recommend changes to the support units budgets or services. Performance measures and data will be used in the analysis. Existing consultative groups will be requested to provide input to promote transparency and understanding of decisions.

All support unit costs will be budgeted prior to the beginning of the year, converted to a percentage "tax" and attributed to the RCs. The cost will be communicated as a percentage simply as an easily understood proxy of the charge to each RC.

Financial Aid –

The costs of centrally awarded financial aid are attributed to units based on each unit's proportion of tuition. Financial aid awarded by the college or unit is charged directly to the college granting the aid. Waivers and stipends are charged directly to the unit employing the graduate student. The rate based on FY2008 data is x%.

Bad debts –

The cost of bad debts is attributed to units based on each unit's proportion of tuition. The rate based on FY2008 data is 1.3%.

General and Administrative Cost Pool—

The general and administrative cost pool includes departments that are not easily identifiable to a cost driver, but are essential to the operation of the university. Therefore, general and administrative costs are assessed against a RC's revenues. We wanted to tax expenditures because we are trying to reduce expenditures, but it is not financially feasible. Thus, we will assess against revenues. The rate based on FY2008 data is 8% of non-research revenues.

Space—

In the GBS model, the direct operating expenses of facilities are assessed directly to the units that "own" the space. There are two components to the space costs we assess: (1) utilities, and (2) plant operations, which include maintenance, custodial, grounds, landscaping, refuse and recycling. All utilities are aggregated and charged an average rate within four categories:

1. classroom - \$xx.xx per square foot
2. laboratory - \$xx.xx per square foot
3. office - \$xx.xx per square foot
4. other - \$xx.xx per square foot

We assess an average rate because not all buildings are separately metered, and some buildings are less efficient than others. It would not be equitable to charge a college that is in an inefficient building more, simply because they were assigned an inefficient building. The *STARS* system is the document of record for what unit "owns" space. Space that is "owned" by the registrar is assessed based on the proportion of each room used by each unit. When a unit occupies non-university rental space, the costs of the rental are directly charged to the unit.

Student Services—

Student services include the cost of student affairs, the registrar, student financial services, financial aid, the Graduate School and admissions. The costs are identified as either undergraduate only, graduate only or all students. Costs are then distributed within such groupings based on student FTE. The rate based on FY2008 data is x%.

Libraries –

Library costs are charged based a unit's proportionate share of the weighted headcount.

Weightings

Lower-level undergraduates	2
Upper-level undergraduates	3
Graduate and professional students	4
Faculty	4

Marston library operations are only assessed against Liberal Arts and Sciences, Engineering and Agriculture and Life Sciences.

The Health Science library operations are only assessed against Medicine, Pharmacy, Nursing, Public Health and Health Professions, Veterinary Medicine and Dentistry.

All other libraries are bill to all of the colleges, except Medicine, Pharmacy, Nursing, Public Health and Health Professions, and Dentistry.

Research Administration –

Research Administration includes the cost of the Department of Sponsored Research, the Department of Contract and Grant Accounting, the department of Cost Analysis, and certain strategic initiative funds. These costs are assessed proportionally based on each unit's direct research expenditures. The rate based on FY2008 data is x%.

Information Technology –

Information technology includes the primary technology infrastructure for the university. Departments include Bridges (supports the enterprise resource planning system) and Computing & Networking Services. Currently, the cost of the infrastructure portion of information technology is assessed based on each unit's proportionate share of non-research related revenue. We are studying these costs to determine if a better metric would improve the matching of the expenses with the usage. See the [IT report] at [www. Xxx](http://www.Xxx) for a complete description of funding for university information technology.

Health Science Center Administration –

Health Science Center administrative costs are attributed to each of the Health Science Center colleges based on their proportionate share of non-research revenues.

2010 Activities –

Current policies will need to be reviewed in light of GBS. Existing coordination and oversight mechanisms may be adequate in some areas and may need to be strengthened in other areas to avoid unrestrained competition, overly aggressive or divisive behavior and/or pressure to circumvent existing policies.

Although changes of this magnitude can cause significant levels of uncertainty and stress, the ability to change and adapt is essential at a time of dramatic change in the external environment. Examples of cultures that need to be emphasized and adaptations that will facilitate the implementation of the GBS include:

- Encouragement and tolerance for risk-taking and innovation
- More self-reliance in developing financial plans to support investment and innovation
- Increased formation of long-term partnerships
- Flexibility and timeliness in responding to changes in demand for academic programs, courses and majors

- Willingness to incorporate concepts of revenue generation and cost effectiveness in resource distribution decisions
- Willingness to reduce or discontinue lower priority programs and services
- Sustained focus on what is important when making resource distribution decisions¹²

The success of the GBS will depend on a supportive environment that provides developmental opportunities to those who will assume new roles and responsibilities resulting from the implementation of GBS. [Training and roll out plan]

Creation of a Budget Committee that represents all aspects of the university to review support center costs and activities is essential to providing the most cost effective solutions to our support needs. This advisory committee will need to obtain feedback from the multitude of university committees and focus on higher level oversight of service levels and costs without micromanaging budgetary details.

¹² Final Report of the Budget Model Review and Implementation Committee – May 1, 2007, Iowa State University

Appendix A

Glossary –

- **Assessment** - A charge allocated to a RC which is required to cover the cost of the public good or service (cost pool) of a support unit based on the direct expenditures of that center.
- **Base Student Allocation (BSA)** - An amount calculated used to fund a full time equivalent student at the most basic level of instruction. The base level of instruction is comprised of Lower, Upper, Graduate I, Graduate II, and Graduate III cost per credit hour. The State University System Expenditure Analysis is used to determine this value.
- **Classification of Instructional Program or CIP** - A taxonomy of instructional program classifications and descriptions. They were originally developed by the U.S. Department of Education's National Center for Education Statistics (NCES) and were last updated in 2000. These codes are assigned to academic majors, courses, and faculty and are referred to within certain Board policies. CIP codes are also used in the production of a variety of Board and federal reports.
- **Cost Pool** - These pools are the logical grouping of the cost of support unit. Once determined, they are allocated to each of the RC including the support units. Different formulas are used in the allocation of these pools. Examples include, IT is allocated based on all direct expenditures excluding equipment, facilities are allocated based on the weighted square footage, and libraries are allocated based on weighted faculty and student FTE.
- **Departmental Research** - Research activity of faculty funded by university state appropriations to maintain professional effectiveness.
- **Direct Expenditures** - This is a RC's budget that includes expenditures for salaries, other personnel support (OPS), and general operating expenses.
- **Enrollment** - The college in which the student is enrolled. For example, a student selecting a major in Business management would be enrolled in the College of Business Administration.
- **Responsibility Centers or RCs** - A RC may be a school/college (Liberal Arts & Sciences, Business Administration, Medicine, etc.) or an auxiliary operation (Housing, Traffic &

Parking, O'Connell Center, etc.). Typically, these are the units of the university that bring in revenue (appropriation, tuition, or sales). Under the GBS, the RCs will be budgeted to pay for not only their direct expenditures, as in the past, but space and indirect costs as well. In a school or college, this may or may not extend down to the department level.

- **State Appropriations** - Funds allocated by the Florida Legislature that is comprised on General Revenue and Lottery.
- **Strategic Fund** - Funds awarded by the President, Provost, or their designee for a specific initiative (improving undergraduate academic quality, graduate education, research, etc.)
- **Support Unit** - Included in support units are the budgets of academic support units, general administration, business operations, libraries, information technology, facilities, sponsored research administration, and participation. Under the GBS, the RCs (colleges, auxiliaries, etc.) pay for these support costs through an assessment.
- **Teaching** - The unit providing the instructional activities of a course.
- **Tuition** - Revenue from in-state tuition and the out-of-state fee.
- **Weighted** - Process of factoring differences in cost of instruction or use of support units function. As an example in weighting instructional revenue, weights are applied to instruction to recognize the difference in the cost of delivery (lower level lecture course compared to an advanced lab course). As an example in weighting support unit costs, libraries expenditures are allocated based on the all levels of enrollment and faculty FTE.

RCM Revenues and Costs Allocation - Business Administration

	<u>Current</u>	<u>Latest Model</u>
Revenue		
State Appropriation	\$ 26,474,114	\$ 33,174,488
Tuition		\$ 17,074,478
(Waivers)		\$ (1,227,569)
(Uncollected Tuitions)		\$ (221,968)
Entrepreneur Activities	\$ 15,156,946	\$ 15,156,946
Contracts and Grants	\$ 4,237,295	\$ 4,237,295
Endowment Earnings and Gifts	\$ 6,558,456	\$ 6,558,456
Other	\$ 61,240	\$ 61,240
Total Revenue	<u>\$ 52,488,051</u>	<u>\$ 74,813,365</u>
Overhead		
Info Technology		\$ 1,679,457
General Admin	\$ 1,936,467	\$ 3,978,887
HSC Admin		\$ -
Student Service Admin		\$ 4,813,491
Facilities		\$ 1,109,603
Library		\$ 3,919,232
Sponsored Project Admin	\$ 217,199	\$ 231,168
Participation		\$ -
Total Overhead	<u>\$ 2,153,666</u>	<u>\$ 15,731,839</u>
Net Resources Available	<u>\$ 50,334,385</u>	<u>\$ 59,081,526</u>
Model vs. Current - Net Resources Available		\$ 8,747,141

	Business	Fire Act	Dis. Care, APAC, LANS	Education	Engineering	Levee/Coast.	Law	OSP	Ret. Syst.	Medicine	Nursing	Pharmacy	PMSP	Oratory	Pg. & Ref. Fee	Latin Am. Studies		
What the College Demands																		
State Appropriation	32,127,400	14,175,138	11,951,080	174,321,088	25,798,100	41,965,877	18,305,440	12,348,015	15,014,358	5,064,501	11,898,760	8,217,878	14,475,501	9,441,870	5,191,348	28,756,407	300,038	
Tuition	22,867,939	5,191,882	5,349,358	58,700,213	11,952,198	35,568,872	8,632,465	18,231,729	8,312,033	5,980,968	14,223,807	3,024,792	11,969,883	5,548,272	1,773,388	10,889,838	240,047	
Total Revenue	75,095,342	19,367,020	17,300,438	233,021,301	37,750,298	77,534,749	26,937,905	30,580,744	23,326,391	11,045,469	26,122,567	11,242,670	26,445,384	14,990,142	6,964,736	39,646,245	540,085	
What the College Accepts																		
Model 4																		
State Appropriation	32,618,144	14,478,940	11,957,550	167,374,420	25,458,810	40,050,270	11,656,594	25,388,360	9,907,900	12,324,587	43,056,398	9,440,138	14,334,511	12,325,547	18,205,005	30,737,957	355,881	
Tuition	20,890,580	8,895,820	3,453,289	58,121,388	11,410,341	27,288,075	8,814,195	18,400,889	8,223,436	5,910,807	18,454,812	3,248,878	12,570,498	7,114,103	1,131,265	15,276,588	188,173	
TOTAL	53,508,724	23,374,760	15,410,839	225,495,808	36,869,151	67,338,345	20,470,789	43,789,249	18,131,336	18,235,394	61,511,210	12,689,016	26,905,009	19,439,650	19,336,270	46,014,545	543,054	
% Dept. of revenues gen.	74	127	88	71	93	143	98	100	98	100	138	100	100	100	210	99	101	
Contribution	19,280,121	5,288,401	608,889	67,546,483	1,291,147	10,196,404	1,647,116	-12,208,505	13,204,911	-17,286,547	-28,981,671	-1,925,391	670,263	-4,852,719	-15,991,965	-1,891,272	-693,738	-2,005,544
Model 5																		
State Appropriation	32,618,144	14,478,940	11,957,550	167,374,420	25,458,810	40,050,270	11,656,594	25,388,360	9,907,900	12,324,587	43,056,398	9,440,138	14,334,511	12,325,547	18,205,005	30,737,957	355,881	
Tuition	24,352,315	8,887,820	3,454,785	42,283,214	8,905,262	21,208,080	8,300,933	13,525,033	5,811,989	9,304,824	18,095,719	4,257,845	8,800,518	5,740,698	1,628,245	15,474,381	382,394	
TOTAL	56,970,459	23,366,760	15,412,335	209,657,634	34,364,072	61,258,350	19,957,527	38,913,393	15,719,889	21,629,411	61,152,117	13,737,963	23,135,029	18,076,245	19,964,515	46,212,338	738,275	
% Dept. of revenues gen.	88	117	92	68	88	130	100	100	98	100	148	100	100	100	210	99	101	
Contribution	24,352,315	5,288,401	608,889	71,483,402	1,291,147	21,208,080	1,647,116	-12,208,505	13,204,911	-17,286,547	-28,981,671	-1,925,391	670,263	-4,852,719	-15,991,965	-1,891,272	-693,738	-2,005,544
Model 6																		
State Appropriation	32,671,570	14,478,940	11,957,550	168,780,880	25,458,810	40,050,270	11,656,594	25,388,360	9,907,900	12,324,587	43,056,398	9,440,138	14,334,511	12,325,547	18,205,005	30,737,957	355,881	
Tuition	18,088,710	8,887,820	3,454,785	42,283,214	8,905,262	21,208,080	8,300,933	13,525,033	5,811,989	9,304,824	18,095,719	4,257,845	8,800,518	5,740,698	1,628,245	15,474,381	382,394	
TOTAL	50,760,280	23,366,760	15,412,335	211,064,094	34,364,072	61,258,350	19,957,527	38,913,393	15,719,889	21,629,411	61,152,117	13,737,963	23,135,029	18,076,245	19,964,515	46,212,338	738,275	
% Dept. of revenues gen.	64	118	93	69	87	130	97	100	97	100	148	100	100	100	210	99	101	
Contribution	24,215,540	5,288,401	608,889	71,982,100	1,291,147	21,208,080	1,647,116	-12,208,505	13,204,911	-17,286,547	-28,981,671	-1,925,391	670,263	-4,852,719	-15,991,965	-1,891,272	-693,738	-2,005,544

2-22

College	Incidental and Misc	Auxiliary	Contract and Grants	Endowment	Other	Total Excludes IFAS and FCPA	Faculty Headcount	Entrepreneurial per Faculty	Percentage of Total	Dollars in Leverage Pool	Allocation of Leverage
Fine Arts	\$ 539,766	\$ 323,268	\$ 331,832	\$ 456,012	\$ 747,826	\$ 2,398,704	108	\$ 22,210	1.0%	\$ 48,966,415	\$ 468,726
DCP	\$ 230,000	\$ 722,589	\$ 3,934,284	\$ 1,989,927	\$ 81,073	\$ 6,957,874	81	\$ 85,900	3.7%	\$ 48,966,415	\$ 1,812,831
CLAS	\$ 521,521	\$ 3,257,812	\$ 41,470,591	\$ 4,830,282	\$ 349,107	\$ 50,429,413	852	\$ 59,189	2.6%	\$ 48,966,415	\$ 1,249,137
Business	\$ -	\$ 15,156,946	\$ 4,237,295	\$ 6,558,456	\$ 61,240	\$ 26,013,937	134	\$ 194,134	8.4%	\$ 48,966,415	\$ 4,097,011
Education	\$ 631,272	\$ 552,652	\$ 5,711,207	\$ 2,848,408	\$ 7,670	\$ 9,751,208	114	\$ 85,537	3.7%	\$ 48,966,415	\$ 1,805,175
Engineering	\$ -	\$ 6,801,988	\$ 64,707,945	\$ 4,535,502	\$ 164,988	\$ 76,210,424	397	\$ 191,966	8.3%	\$ 48,966,415	\$ 4,051,256
Journalism	\$ 1,758,061	\$ 1,767,322	\$ 692,746	\$ 3,485,388	\$ 78,888	\$ 7,782,406	67	\$ 116,155	5.0%	\$ 48,966,415	\$ 2,451,347
Law	\$ 932,922	\$ 419,422	\$ 395,791	\$ 2,970,490	\$ -	\$ 4,718,624	96	\$ 49,152	2.1%	\$ 48,966,415	\$ 1,037,313
HHP	\$ -	\$ 368,322	\$ 5,563,328	\$ 389,974	\$ 80,125	\$ 6,401,748	58	\$ 110,375	4.8%	\$ 48,966,415	\$ 2,329,359
Vet Med	\$ 13,539,395	\$ 1,005,460	\$ 12,123,407	\$ 2,190,719	\$ -	\$ 28,858,981	123	\$ 234,753	10.1%	\$ 48,966,415	\$ 4,954,237
Medicine	\$ 2,496,100	\$ 4,230,884	\$ 196,504,738	\$ 14,718,137	\$ 46,111	\$ 217,995,969	601	\$ 362,944	15.6%	\$ 48,966,415	\$ 7,659,581
Nursing	\$ -	\$ -	\$ 2,193,798	\$ 1,021,358	\$ 48,706	\$ 3,263,862	65	\$ 49,874	2.1%	\$ 48,966,415	\$ 1,052,536
Pharmacy	\$ 6,661	\$ 8,406,748	\$ 8,164,125	\$ 1,059,460	\$ 9,707	\$ 17,646,701	80	\$ 220,584	9.5%	\$ 48,966,415	\$ 4,655,211
PHHP	\$ 51	\$ 335,335	\$ 15,104,351	\$ 1,062,600	\$ 40,016	\$ 16,542,352	123	\$ 134,804	5.8%	\$ 48,966,415	\$ 2,844,900
Dentistry	\$ 3,202	\$ 2,137,973	\$ 14,258,217	\$ 1,320,025	\$ 76,919	\$ 17,796,335	126	\$ 140,734	6.1%	\$ 48,966,415	\$ 2,970,062
CALS	\$ 5,852,040	\$ (1,664,755)	\$ 82,688,758	\$ 9,014,411	\$ 315,205	\$ 96,205,659	367	\$ 261,928	11.3%	\$ 48,966,415	\$ 5,527,732
Grand Total	\$ 26,510,992	\$ 43,821,964	\$ 458,082,413	\$ 58,451,148	\$ 2,107,680	\$ 588,974,197	3,392	\$ 2,320,238	100.0%		\$ 48,966,415
Percentage of Entrepreneurial Amount of Leverage Driven	4.5%	7.4%	77.8%	9.9%	0.4%						
	2,204,083	3,643,291	38,084,272	4,859,539	175,229						

Financial Impact of Changes

College	Average Total of Disbursements, Faculty Salaries and (PA), no Budget Overhead Tax at 1.1%, Waiver(s) Highly Qualified			Net Change in Funds Available for Direct Expenses
	Amount Before Changes	Amount After Changes	Change	
Agricultural and Natural Resources	(1,389,387)	1,387,238	(21,149)	1,408,387
Business Administration	60,116,748	6,747,143	(53,369,605)	6,807,318
Center for Latin American Studies	(216,800)	1,635,183	1,851,983	81,208
Center for the Study of the Americas	1,216,810	136,553	(1,080,257)	81,208
Design, Construction and Planning	436,422	35,600	(400,822)	81,208
Division of Continuing Studies	(1,151,548)	(2,112,174)	(960,626)	—
Education	1,712,289	665,187	(1,047,102)	487,188
Engineering	(2,391,407)	177,406	2,568,813	592,199
Food Arts	(1,412,619)	(1,487,111)	(74,492)	(500,000)
Health & Human Performance	2,100,404	1,914,880	(185,524)	1,682,335
Journalism and Communication	1,111,109	485,767	(625,342)	222,348
Law	281,267	(1,000,822)	(1,282,089)	(795,000)
Library Arts & Sciences	8,627,428	1,131,438	(7,495,990)	1,112,424
Medicine	(24,221,810)	674,480	24,896,290	177,488
Nursing	1,004,420	348,157	(656,263)	181,847
Philosophy	1,000,427	1,402,154	401,727	1,063,176
Public Health and Health Professions	1,781,188	1,330,038	(451,150)	1,116,714
Veterinary Medicine	564,384	606,038	41,654	445,407
Medicine - Jacksonville	(14,716,841)	744,728	15,461,569	545,018
Total	7,794,103	12,221,899	4,427,796	15,224,688

William A McCollough

From: Fajack, Matthew [mfajack@uff.edu]
Sent: Monday, June 01, 2009 9:13 AM
To: John Kraft
Cc: Brian Sebok Erenguc; Gary A McGill; Brian D Ray; William A McCollough
Subject: RE: Comments

See comments below. We are going to implement this model and continue the discussion for the next year.

Matthew Fajack
Vice President and Chief Financial Officer
University of Florida
(X)Res: 113241
341 Ogden Hall
Gainesville, FL 32611
(754) 393-2402 office
(352) 269-3290 cell



From: John Kraft [mailto:john.kraft@cfa.ufl.edu]
Sent: Wednesday, May 27, 2009 12:04 PM
To: Fajack, Matthew
Cc: Erenguc; Brian S; Gary A McGill; Brian D Ray; McCollough, William A
Subject: Comments

Based on our last meeting here are a few points:

- 1) In the presentation of results the focus on change in revenue from current position is misleading. I would suggest you present it so colleges know who is providing the subsidy and who is receiving the subsidy, and what % of revenues generated are totalled by the college (state, tuition and FTE appropriations). This could be done for state and entrepreneurial funds and provide information beyond the change from current position. I am thinking about how another round of our course will work down. In the meeting I would show the details of current model use (weighted distribution) and the target model. The target model will show the direct subvention cost, of course, the composition of model one and the target will show, by your model, the indirect subvention.
- 2) I understand the moving of on-book programs to off-book, but if a college moves SCR and revenue to off-book the college should have their subvention funds reduced by the % of lost tuition and state appropriations. By moving to off-book they are covering all their costs and don't need any subsidy for cost of delivery. Off-book and entrepreneurial programs should not be subsidized. I agree, we would have to reexamine the weighting and look at the direct subvention every year for colleges that take a significant number of on-book SCR off-book.
- 3) The cost considerations should also focus on the subvention funds with the idea they are fixed and won't increase and units being subsidized should not be able to expand their programs and thus increase the need for subvention funds. If this were the case units would never be encouraged to reduce their costs. Other cost issues are unfunded waivers at the college level, waivers at the university level, and subvention adjustment in

the research unit (again looks like double taxation). You are right. The contribution is a fixed number, it can only decrease if they change programs or go off bank. The strategy fund or internal funds has to pay for any increase in costs from this point forward. I will emphasize this point in the report.

- 4) Tuition increases could remain with the Provost for two years and then be returned to the units. The tax on these funds should be covered by the unit spending them. The tuition increase should be limited to the increase on existing SCH Tuition increases on newly generated SCH (both the base tuition and increase tuition) should accrue to the college generating these revenues. The tax certainly goes with the expenditure of the funds. We need the ability to fund some agendas that may be about improving quality or new programs with higher costs and long pay back. In general, we is committed to funding strategic initiatives and having them go back into the SCH calculation within three years. The president has first shot at the tuition increases and he will probably see a big check for costs and protection.
- 5) We need the actual work sheets to determine if colleges are paying the appropriate tax on expenses and not on the subsidy funds transferred. For example you do not deduct the tax amount from the tax on the funds. If we look it from our point and find the benefits are not the tax, we would not have to subtract more.
- 6) While we may have issues with a process that continues to marginalize the contributors of revenue generating units and increases the subsidy to other units, we can and will support the model. In the end the model should generate more total revenue in all categories. However, we are concerned about adjustments that are both unfair and outright detrimental to any incentive to increase revenue and in fact only increase the costs to the unit generating the contributions, and the benefits to the subsidized unit.

A.

John Kraft
Dean
University of Florida
Warrington College of Business Administration
Hough Graduate School of Business
School of Business
Fisher School of Accounting
PO Box 117150
Gainesville FL 32611-7150
352-392-2398

Estimated RESOURCE STATEMENT: BUSINESS COMMUNICATIONS
2009-2010

1. FACULTY

F. Barnes
J. Douglas
S. Limon
D. McCawley

STAFF

K. Worden

Permanent Faculty: 1

Lecturers: 3

DISTRIBUTION

Rank		Ethnicity	
Associate Professor	1	White	4
Master Lecturer	1	Asian	
Lecturer	2	African American	
Total	4	Hispanic	
		Total	4
Gender		Tenure Status	
Male	1	Tenured	1
Female	3	Tenure Track	
Total	4	Non-Tenure Track	3
		Total	4
1. FUNDS			
STATE SOURCES:			
Salary Rate		Support Funds	
Actual Rate	0	Expense	2,000
Committed Rate	0		
Temporary Rate Available	0		
LOA & Sabbatical Funds Available	0		
Temporary Rate Used	0		
Program Rate Pool	0		
Staff (USPS, TEAMS, Spec Faculty)			
DOCE Support (.5)	28,469		
Total	28,469		
PRIVATE SOURCES:			
Hough Endowment 13554			
Faculty Rate	358,090		
Total	358,090		
DOCE			
Faculty Rate	106,500		
OPS Support	0		
Total	106,500		
SUMMER RSH GRANTS			
Research Grants	10,000		
Hiring Grants	0		
Total	10,000		
Warrington Support			
Faculty Support	12,500		

CENTER SUPPORT	17,884		
SUMMARY:			
NON-DISCRETIONARY		DISCRETIONARY	
FACULTY RATE		FACULTY RATE	
Actual Rate	0	Equilibrium Rate Available	0
Private Rate	356,090	LOA & Sabbatical Rate Available	0
FACULTY SUPPORT		TEMPORARY RATE	
State Support		Temporary Rate Available	0
Private Support	12,500	Temporary Rate Used	0
STAFF SUPPORT		PROGRAM SUPPORT	
State Support		State Support	2,000
Private and Other Support		Private Support	
STUDENT SUPPORT		Total Department Support	
State Support	0		2,000
Private Support	0		
DOCE			
Faculty Support	116,600		
Student Support	0		
Staff Support	28,469		
CENTER SUPPORT	17,884		
Total	502,974		
Temporary Available Rate:			
		Temporary Rate Used:	

Warrington Funds

F. Barnes	2,500
J. Douglas	5,000
S. Limon	2,500
D. McCawley	2,500
Total	12,500

CENTER SUPPORT

Appel MGT Communication Prog #12694

Beginning Balance	12,868
Distribution	5,216
Program Support	17,884

DOCE PAYMENTS		Term	OPS Support	Program
Name	\$'s	Tch	Paid	
F. Barnes	7,000	Sum 09		11MBA10
F. Barnes	7,000	Sum 09		12MBA11
S. Limon	7,000	Sum 09		P1MBA09
S. Limon	7,000	Sum 09		P1MBAS10
S. Limon	7,000	Sum 09		P2MBAF10
S. Limon	7,000	Sum 09		P2MBAS11
S. Limon	7,000	Fall 09		P1MBAS10
S. Limon	7,000	Fall 09		P2MBAS11
S. Limon	12,750	Fall 09		SFMBA11
S. Limon	7,000	Spr 10		EMBA11
S. Limon	7,000	Spr 10		P1MBAF10
S. Limon	7,000	Spr 10		P2MBAF11
D. McCawley	4,000	Sum 09		OB5BA*
D. McCawley	12,750	Fall 09		SFMBA11
Total	106,500		0	

*Lump sum is estimated (based on number of enrolled students). May include payment for study abroad enrollment.

SUMMER RESEARCH GRANTS

F. Barnes	10,000
Total	10,000

Estimated RESOURCE STATEMENT: BUSINESS INFORMATION TECHNOLOGY SUPPORT
2009-2010

1. FACULTY
E. Olson

STAFF

A. Bouton	T. Johnson	B. Simon
A. Brown	B. Kojoukhina	C. Smith
M. Chale	J. Marvin	E. Thomas
B. Espinosa	W. McCombie	M. Viola
L. Gregor	T. Mean	J. Williams
C. Hairston	A. Melson	A. Woodbury
J. Holmes	T. Parker	W. Wooden
	A. Porry	R. Bryant

Speciality Faculty: 1

Staff: 23

DISTRIBUTION

Rank		Ethnicity	
Speciality Faculty	1	White	1
Total	1	Asian	
		African American	
Gender		Hispanic	
Male	1	Total	1
Female			
Total	1		
1. FUNDS			
STATE SOURCES:			
Salary Rate		Support Funds	
Faculty Rate	135,641	Expense	25,623
		OPS	0
Staff (USPS, TEAMS)		Material and Supply Fees	65,000
State Support ()	1,207,527	Total	90,623
DOCE Support	350,490		
Total	1,558,017		
PRIVATE SOURCES:			
PROGRAM SUPPORT			
IT Services (#0143)	6,749		
DOCE	195,202		
	201,951		
CENTER SUPPORT			
DMTCB (#0994)	46,765		
SUMMARY:			
NON-DISCRETIONARY		DISCRETIONARY	
FACULTY RATE		State Support	90,623
State Actual Rate	135,641	Private Support	
Private Rate		Total Department Support	90,623
FACULTY SUPPORT			
State Support			
Private Support			
STAFF SUPPORT			
State Support	1,207,527		
Private and Other Support	350,490		
PROGRAM SUPPORT			
State Support			
Private Support	201,951		
STUDENT SUPPORT			
State Support			
CENTER SUPPORT			
	46,765		
Total	1,942,374		

SUMMARY:			
NON-DISCRETIONARY		DISCRETIONARY	
FACULTY RATE		FACULTY RATE	
State Equilibrium Rate	2,974,677	Equilibrium Rate Available	55,286
Current Rate Excess	0	LOA & Sabbatical Funds Available	55,286
Private Rate	184,293	Temporary Rate Available	55,286
FACULTY SUPPORT		Temporary Rate Used	
State Support		College Rate Pool	44,869
Private Support	84,417		
STAFF SUPPORT			
State Support	110,174		
Private and Other Support	597,916		
STUDENT SUPPORT		DEPT SUPPORT	
State Support	342,995	State Support	10,500
Private Support	0	Private Support	0
DOCE		Total Department Support	
Faculty Support	422,250		10,500
Staff Support			
Student Support	6,000		
CENTER SUPPORT			
	0		
Total	4,722,716	Total	55,369

*Temporary Rate Available:

D. Clark 55,286

**Temporary Rate Used:

C. Knapp 10,210
A. Nehlik (TA) 19,000
M. Gualdo (TA) 15,859
44,869

**No support dollars awarded for Smith and nothing for Clark on LOA

Warrington Funds

Al	5,000
Berg	5,000
Blair	5,000
Bomberger	5,000
Clark	0
Denslow	5,000
Dewey	2,500
Dinopoulos	5,000
Figlio	5,000
Hammersma	5,000
Hamilton	5,000
Kenny	5,000
Romano	0
Rush	5,000
Sappington	0
Slutsky	4,880
Smith	5,000
Waldo	5,000
West	5,000
Total	77,180

Lanz-McKethan Emn Scholar #2374 (Sappington)

Beginning Balance	39,947
Distribution	77,774
Total	117,721
Faculty Rate	73,938
Faculty Support	43,783
Total	117,721

Gunter Prof #4390 (Romano)

Beginning Balance	22,600
Distribution	15,177
Total	37,777
Faculty Rate	15,765
Faculty Support	22,012
Total	37,777

Franklin #4842 (Hamilton)

Beginning Balance	5,958
Distribution	11,263
Total	17,221
Faculty Rate	15,765
Faculty Support	1,456
Total	17,221

Matherly Professorship #0892 (Blair)

Beginning Balance	11,698
Distribution	9,535
Total	21,233
Faculty Rate	15,765
Faculty Support	5,468
Total	21,233

PURC Professorship Fund #3495 (Berg)

Beginning Balance	31,142
Total	31,142
Faculty Rate	31,530
Total	(388)

CENTERS

PURC #1587	19,937
PURC #8811	65,728
PPRC #4808	146,506
CIBER	348,148
Total	580,319

DOCE

Name	\$'s	Tch	Support	Program
S Berg	6,250	Sum 09		PDBP09
S. Berg	18,000	Spr 10		OPMSE11
S Berg	21,000	Spr 10	TBA	I2MBA12
R Blair	21,000	Fall 09	TBA	P2MBAF11
R Blair	21,000	Spr 10	2,000	P2MBAS10
J. Dewey	4,700	Fall 09		OBSBA*
J. Dewey	7,800	Spr 10		OBSBA*
E Dinopoulos	21,000	Fall 09	TBA	EMBA11
E Dinopoulos	21,000	Spr 10	TBA	P2MBAS12
M. Jamison	1,500	Sum 09		PDBP09
R. Romano	14,000	Sum 09		T1MBA 10
R. Romano	2,000	Fall 09		P1MBA10
R. Romano	25,500	Fall 09	TBA	SF MBA11
R. Romano	2,000	Spr 10		I1MBA11
R. Romano	2,000	Spr 10		P1MBAS11
M. Rush	15,000	Sum 09		BSBA
D Waldo	21,000	Sum 09	2,000	P2MBAF09
D Waldo	21,000	Fall 09		EMBA10
D Waldo	25,500	Spr 10	2,000	SF MBA10
Total	271,250		6,000	

*Lump sum is estimated (based on number of enrolled students).

SUMMER RESEARCH GRANTS

C. Ai	20,000
S. Berg	20,000
D. Clark	20,000
E. Dinopoulos	20,000
J. Hamilton	25,000
L. Kenny	20,000
R. Roman	20,000
Total	145,000

Estimated RESOURCE STATEMENT: FISHER SCHOOL OF ACCOUNTING
2009-2010

1. FACULTY

J. Demski	J. Boyles	S. Tinaikar
G. McGill	S. Kramer	J. Tucker
B. Ajinkya	V. Dickinson	D. Santiago
R. Knechel	M. Kirk	D. Garvin
S. Asare	D. Reppenhagen	C. McDonald

STAFF

H. Anderson
J. Bryant
S. Subach
T. Thompson
T. Thompson

Permanent Faculty: 12
Lecturers: 3

DISTRIBUTION

Rank		Ethnicity	
Emn Scholar	1	White	11
Professor	3	Asian	2
Associate Professor	3	African American	1
Assistant Professor	5	Hispanic	1
Lecturer	3	Total	15
Total	15		
Gender		Tenure Status	
Male	11	Tenured	7
Female	4	Tenure Track	5
Total	15	Non-Tenure Track	3
		Total	15
1. FUNDS			
STATE SOURCES:			
Salary Rate		Support Funds	
Actual Rate	2,850,911	Expense	22,434
Committed Rate	2,765,924	Ph D. Budget	103,500
Temporary Rate Available	93,987	Alumni Awards	62,581
LOA & Sabbatical Funds Available	0	Printer Supplements	3,000
Temporary Rate Used	93,987	Estimated PhD Fee Waivers	40,573
Program Rate Pool	0	Total	209,654
Staff (USPS, TEAMS, Spec Faculty)			
State Support (5)	257,630		
Total	257,630		
PRIVATE SOURCES:			
EMN SCH/Fisher		Professorships	
Faculty Rate (Demski)	84,785	Ernst & Young #1764	
Faculty Support	105,082	Faculty Rate (Knechel)	15,765
Total	189,867	Faculty Support	9,639
		Total	25,404
Fellows		PricewaterhouseCoopers #3476	
Duggan (2) #6160		Faculty Rate (McGill)	15,765
S Kramer/B Ajinkya		Faculty Support	16,424
Faculty Rate	15,765	Total	32,189
Total	15,765		
D & T Honor Roll #5289		Cook/D&T #3312	
Faculty Rate	7,883	Faculty Rate	15,765
Faculty Support	26,275	Faculty Support	52,086
Total	34,158	Total	67,851
DOCE		KPMG #2372	
Faculty Rate (Ajinkya)	99,772	Faculty Rate/Asare	15,765
Faculty Rate (Off-book teaching)	204,500	Faculty Support	24,257
Student Support	3,000	Total	40,022
Total	207,500		
		PROGRAM SUPPORT	
		Culverhouse	228,639
		Fisher Endowment	266,165
		Parks Estate	299,849
		Ernst/Young Speaker Series #4246	0
		#0931 FSOA Foundation (non-end)	634,063
		Total	1,328,736

F Fisher Emn Scholar #1864
 Beginning Balance 112,734
 Distribution 77,133
 Total 189,867
 Faculty Rate 84,785
 Faculty Support 105,082
 Total 189,867

Duggan Fac Fellows #8180
 Beginning Balance 7,375
 Distribution 11,814
 Total 18,989
 Faculty Rate 15,765
 Balance 3,224
 Total 18,989

D&T Honor Roll #5280
 Beginning Balance 24,947
 Distribution 8,046
 Total 32,987
 Faculty Rate 7,883
 Balance 26,275
 Total 34,158

PricewaterhouseCoopers #5670
 Beginning Balance 36,299
 Distribution 8,403
 Total 42,702

Ernst & Young #1764
 Beginning Balance 10,449
 Distribution 14,955
 Total 25,404
 Faculty Rate 15,765
 Faculty Support 9,639
 Total 25,404

PricewaterhouseCoopers #3476
 Beginning Balance 14,215
 Distribution 17,974
 Total 32,189
 Faculty Rate 15,765
 Faculty Support 16,424
 Total 32,189

Cook/D&T #3312
 Beginning Balance 51,393
 Distribution 16,458
 Total 67,851
 Faculty Rate 15,765
 Faculty Support 52,086
 Total 67,851

KPMG #2372
 Beginning Balance 23,726
 Distribution 16,298
 Total 40,022
 Faculty Rate 15,765
 Faculty Support 24,257
 Total 40,022

Pricewaterhouse Coopers Faculty Fellow 5670
 Beginning Balance 37,900
 Distribution 6,403
 Total 44,303

PROGRAM SUPPORT

Culverhouse #6334
 Beginning Balance 85,282
 Distribution 143,357
 Total 228,639
 Program Support 228,639

F Fisher End #2306
 Beginning Balance 125,920
 Distribution 140,245
 Total 266,165
 Program Support 266,165

Parka #6076
 Beginning Balance 196,893
 Distribution 102,058
 Total 298,949
 Program Support 298,949

Ernst & Young Speakers #4248 Funds moved to #13745

CENTER SUPPORT
 CARPE #1875 0 moved to #6334

DOCE PAYMENTS		Term	OPS Support	
Name	\$'s	Tch	Paid	Program
S. Asare	7,000	Sum 09	0	PDBP09
S. Asare	25,500	Fall 09	TBA	SFMB11
S. Asare	23,000	Spr 10	3,000	OEM11
S. Asare	21,000	Spr 10	TBA	EMBA11
S. Kramer	14,000	Sum 09		T1MBA10
S. Kramer	18,000	Spr 10		OPSME11
S. Kramer	21,000	Spr 10	TBA	I2MBA12
C McDonald	14,000	Sum 09		T1MBA10
C McDonald	10,000	Sum 09		PMSE10
H Schaefer	21,000	Fall 09	TBA	P2MBAF11
H Schaefer	3,000	Fall 09		P1MBAF10
H Schaefer	3,000	Spr 10		I1MBA11
H Schaefer	3,000	Spr 10		P1MBAS11
H Schaefer	21,000	Spr 10	TBA	P2MBAS12
Total	204,500		3,000	

**Estimated Resource Statement: FIRE
2009-2010**

1. FACULTY

M. Flannery	J. Houston	R. Radcliffe
C. James	D. Ling	E. Dudley
J. Ritter	M. Livingston	S. Ray
M. Nimalendran	M. Ryngaert	J. Banko
W. Archer	D. Brown	C. Tapley
R. Crum	J. Karceski	W. Rossi
A. Heggestad	A. Naranjo	

STAFF	MSM
D. Hines	K. Herring
P. Kenney	
CEI	CRES
T. Astleford	T. Becker
D. Boneparth	P. DeMichele
K. Burka	A. Hulsden
J. Kraft	D. Stoll
I. McCray	

Perm Faculty 17
Lecturers 3

Note: Equilibrium # is 16 + 3 Lecturers

DISTRIBUTION

Rank		Ethnicity	
Emt Scholar	3	White	16
Professor	8	African American	
Asst Professor	4	Asian	2
Lecturer	3	American Indian	1
Total	20	Hispanic	1
		Total	20
Gender		Tenure Status	
Male	20	Tenured	15
Female	0	Tenure Track	2
Total	20	Non-tenure track	3
		Total	20
2. FUNDS			
STATE SOURCES:			
Salary Rate		Support Funds	
		Expense	
Equilibrium Rate	3,783,847	\$500 per faculty	10,000
Actual Rate	3,783,847	Special: Data and Software Support	10,000
LOA & Sabbatical Funds Available	538,768		20,000
Temporary Rate Used	181,028		
College Rate Pool	357,740		
		OPS	
		Office Support	3,000
		Ph.D. Support	162,000
		Special Allocation	8,000
		Estimated PhD Fee Waivers	83,805
		Alumni Awards	62,547
		Printer Supplements	10,500
		Total	326,852
Staff (USPS, TEAMS, Spec Faculty)			
State Support (3)	116,553		
UFF Support	6,134		
Grant Support	0		
CENTERS			
CEI(5)	337,505		
CRES (3)	269,872		
MSF	79,998		
Total	610,062		
PRIVATE SOURCES:			
Eminent Scholars		Professorships/Faculty Fellowships	
Bank of America Eminent Sch #2146		McGurn/13328	
Faculty Rate (Flannery)	87,414	Faculty Rate (Ling)	26,275
Faculty Support	(12,590)	Faculty Support	35,846
Dial Sunbank #2620		Emerson/Merrill #3318	
Faculty Rate (James)	82,567	Faculty Rate (Naranjo)	15,765
Faculty Support	(2,920)	Faculty Support	8,324
J Cordell #4172		Bank of America Professorship #3910	
Faculty Rate (Ritter)	88,854	Faculty Rate (Houston)	15,765

Faculty Support	(20,292)	Faculty Support	9,230
Program Support		Wachovia Faculty Fellowship # 4520	
Graham-Buffet #8310	77,424	Faculty Rate (Archer)	7,883
Hough #7910	332,704		
Bergstrom #7548	26,278	BB&T Fdns Free Ent #13667	
Finance Ph.D. Support #11305	42,627	Faculty Rate (Brown)	26,275
Collier Masters Program	(6,395)		
BB&T Fdns Free Ent #13667	164,783	Collier Master Program 13615	
BB&T Prof in Free Ent # 13670	11,449	Faculty Rate (Ling)	26,275
Total	561,446		
Department Support		Wells Endowment #4888	
Department Foundation #0151	10,246	Faculty Support	36,073
Richardson #2242	28,033		
Wachovia #4520	10,315		
Wells #4888	36,073		
Rushing #6590	64,238	Holloway Professorship #5252	
Total	150,905	Faculty Rate (Heggestad)	15,765
		Faculty Support	35,846
Bank of America #7206 (50% MBA)		Total	51,611
Total	59,529		
Warrington Support	81,000	Graham-Buffet #6310	
		Faculty Rate (Ryngaret, Radcliffe, Nimalendran)	47,205
Center Support	594,769	Faculty Support (Ryngaret)	77,424
		Total	124,719
DOCE		Bank of America #6976	
Faculty Rate (Off-book teaching)	783,650	Faculty Rate (Nimalendran)	15,765
Student Support	36,000	Faculty Support	20,501
Total	819,650	Total	36,356
Summer Research Grants		Bank of America #7206	
Research Grants	85,000	Faculty Rate (Livingston)	7,883
Hiring Grants (Dudley)	25,000	Faculty Support	0
Total	110,000	Total	7,883
		Bergstrom #7548	
		Faculty Rate (Ling)	26,275
		Faculty Support	0
		Total	26,275
		Hough #7910	
		Faculty Rate (Brown)	89,425
		Faculty Support	332,704
		Total	422,129

NON-DISCRETIONARY		DISCRETIONARY	
SUMMARY:		FACULTY RATE	
State Equilibrium Rate	3,783,847	Equilibrium Rate Available	538,768
Private Rate	539,481	LOA & Sabbatical Funds Available	181,028
FACULTY SUPPORT		Temporary Rate Available	719,796
State Support		Temporary Rate Used	357,740
Private Support	803,236	College Rate Pool	###
STAFF SUPPORT			
State Support	118,553		
Private and Other Support	6,134		
PROGRAM SUPPORT		DEPT SUPPORT	
State Support		State Support	23,000
Private Support	561,446	Private Support	160,905
STUDENT SUPPORT		Total Department Support	173,905
State Support	323,852		
Private Support	0		
DOCE			
Faculty Rate	783,650		
Staff Support			
Student Support	36,000		
OTHER			
UPRF Faculty Rate			
CENTERS			
Center Support	594,769		
Total	7,348,968	Total	631,645
			###

Temporary rate available:
M. Flannery (SAB) 367,049
J. Karceski (LOA) 171,719
538,768

Temporary rate used:
C. Takeda 53,603
B. Gendreau 63,900
A. Gubin 20,000
J. Banko 10,210
Real Estate Adj Faculty 15,315
163,028

Warrington Funds

Archer	6,000
Banko	2,500
Brown	5,000
Crum	2,500
Dudley	5,000
Flannery	0
Heggestad	5,000
Houston	5,000
James	5,000
Karciski	0
Ling	5,000
Livingston	5,000
Naranjo	5,000
Nimalendran	5,000
Radcliffe	5,000
Ray	5,000
Ritter	5,000
Rossi	2,500
Ryngaret	5,000
Tapley	2,500
Total	81,000

Bank of America Emn Sch #2146/Flannery	
Beginning Balance	15
Distribution	54,800
Total	54,824
Faculty Rate	67,414
Faculty Support	0
Total	(12,590)

Richardson #2242	
Beginning Balance	15,778
Distribution	12,255
Total	28,033
Department Support	28,033

Sunbank Emn Sch #2620/James	
Beginning Balance	2,858
Distribution	56,789
Total	59,647
Faculty Rate	62,567
Faculty Support	0
Total	(2,920)

McGum #13238/Ling	
Beginning Balance	15,061
Distribution	29,749
Total	44,810
Faculty Rate	26,275
Faculty Support	18,535
Total	44,810

Emerson/Merrill Lynch #3318/Naranjo	
Beginning Balance	7,128
Distribution	16,961
Total	24,089
Faculty Rate	15,765
Faculty Support	8,324
Total	24,089

Holloway Professor #5252/Heggestad	
Beginning Balance	35,301
Distribution	16,310
Total	51,611
Faculty Rate	15,765
Faculty Support	35,846
Total	51,611

Graham Buffett Teach End #6310/Ryngaert	
Beginning Balance	58,671
Distribution	66,048
Total	124,719
Faculty Rate	47,205
Program Support	77,424
Total	124,719

Rushing End #6590	
Beginning Balance	10,514
Distribution	44,724
Total	64,238
Department Support	64,238
Total	64,238

Bank of America Prof #6976/Nimalendran	
Beginning Balance	19,562
Distribution	16,794
Total	36,356
Faculty Rate	15,765
Faculty Support	20,591
Total	36,356

Bank of America Bus End #7206/Livingston/MBA	
Beginning Balance	45,892
Distribution	21,520
Total	67,412
Faculty Fellow	7,883
Department Support	59,529
Total	67,412

Bank of America Prof #3910/Houston

Beginning Balance	7,478
Distribution	17,517
Total	24,995
Faculty Rate	15,765
Faculty Support	9,230
Total	24,995

Cordell Emn Sch #4172/Ritter

Beginning Balance	132
Distribution	68,430
Total	68,562
Faculty Rate	68,654
Faculty Support	0
Total	(20,292)

Wachovia Fac Fel #4520/Archer

Beginning Balance	10,937
Distribution	7,561
Total	18,198
Faculty Rate	7,883
Department Support	10,315
Total	18,198

Wells End #4888

Beginning Balance	34,539
Distribution	23,534
Total	58,073
Faculty Support	20,000
Department Support	38,073
Total	58,073

CENTERS

Real Estate Res #0535	5,936
Int Eco & Bus Studies #4467	11,223

Center for Entre/Inn #2197

Beginning Balance	184,498
Committed Fac Salary	81,758 (Kraft, Astleford)
Committed Staff Salary	116,004 (Burks, McCray)
Program Support	(13,264)
Total	184,498

Center for Entre/DOCE

Beginning Balance	393,112
Committed Fac Salary	65,650 (Kraft, Boneparth)
Committed Staff Salary	74,084 (McCray)
Program Support	253,369
Total	393,112

Center Support Total 594,769

Bergstrom Real Estate End #7548/Archer

Beginning Balance	1,653
Distribution	50,900
Total	52,553
Faculty Rate	26,275
Program Support	26,278
Total	52,553

Hough Masters Prog #7910/Brown

Beginning Balance	185,061
Distribution	237,068
Total	422,129
Faculty Rate	69,425
Program Support	332,704
Total	422,129

Finance Ph.D. Support #11305

Beginning Balance	42,627
Program Support	42,627
Total	42,627

BB&T Fdns Free Ent #13667

Beginning Balance	101,058
Distribution	80,000
Faculty Rate	26,275
Program Support	154,783
Total	181,058

BB&T Prof in Free Ent # 13670

Beginning Balance	3,693
Distribution	7,756
Total	11,449

Collier Masters Program #13616/Ling

Beginning Balance	5,507
Distribution	14,373
Total	19,880
Faculty Rate	26,275
Program Support	(6,395)
Total	19,880

DOCE

Name	\$'S	Term Tch	OPS Support	Program
W. Archer	7,000	Sum 09		I2MBA10
W. Archer	6,000	Sum 09		I1MBA10
W. Archer	5,000	Spr 10		I2MBA11
J. Banko	12,000	Sum 09		OBSBA*
J. Banko	21,000	Sum 09	2,000	P2MBAS11
J. Banko	21,000	Spr 10	2,000	P2MBAF10
D. Brown	25,500	Sum 09		SFMBA10
D. Brown	4,000	Sum 09		P2MBAS11
D. Brown	21,000	Spr 10		EMBA10
R. Crum	26,000	Sum 09		T1MBA10
R. Crum	25,500	Sum 09	2,000	SFMBA10
R. Crum	14,000	Fall 09		STUDY ABR
R. Crum	21,000	Fall 09	2,000	P1MBAF09
R. Crum	21,000	Fall 09	2,000	P1MBAS10
A. Heggstad	10,000	Sum 09		PMSE10
A. Heggstad	7,000	Sum 09		PDBP09
A. Heggstad	18,000	Fall 09		OPMSE11
A. Heggstad	21,000	Fall 09	2,000	I2MBA10
A. Heggstad	18,000	Fall 09	2,000	I1MBA10
A. Heggstad	21,000	Fall 09	2,000	P2MBAS10
J. Houston	21,000	Sum 09		EMBA10
J. Houston	7,000	Sum 09		PDBP09
J. Houston	5,000	Sum 09		I2MBA11**
J. Houston	18,000	Fall 09		OPMSE11
J. Houston	14,000	Fall 09		P2MBAF09
J. Houston	21,000	Fall 09	2,000	I2MBA11
J. Houston	2,000	Spr 10		I1MBA11
D. Ling	750	Sum 09		PDBP09
D. Ling	14,000	Spr 10		P1MBAF10
M. Livingston	21,000	Fall 09	2,000	P2MBAF09
A. McCollough	21,000	Sum 09	2,000	P2MBAF10
A. McCollough	25,000	Sum 09		PDBP09
A. Naranjo	7,000	Sum 09		PDBP09
A. Naranjo	5,000	Fall 09		I2MBA11**
A. Naranjo	18,000	Spr 10	TBA	I1MBA11
A. Naranjo	21,000	Spr 10	2,000	I2MBA11
M. Nimalendran	21,000	Sum 09	2,000	I2MBA10
M. Nimalendran	21,000	Sum 09	2,000	P12MBAF08
M. Nimalendran	7,750	Sum 09		PDBP09
M. Nimalendran	18,000	Sum 09	2,000	I1MBA10
M. Nimalendran	5,000	Spr 10		I2MBA11**
D. Nye	7,000	Sum 09		P2MBAF09
D. Nye	7,000	Fall 09		P1MBAF09
D. Nye	6,000	Fall 09		I1MBA10
D. Nye	7,000	Fall 09		I2MBA10
D. Nye	7,000	Spr 10		P2MBAS11
D. Nye	7,000	Spr 10		P1MBAS10
W. Rossi	21,000	Sum 09	2,000	P1MBAS10
W. Rossi	2,640	Sum 09		OBSBA*
W. Rossi	7,500	Sum 09		YELC09
W. Rossi	21,000	Fall 09	2,000	P2MBAS10
W. Rossi	780	Fall 09		OBSBA*
W. Rossi	25,500	Spr 10	2,000	SFMBA10
W. Rossi	11,280	Spr 10		JBSBA*

W. Rossi	10,000	Spr 10		PMSE10
M. Ryngaert	21,500	Sum 09	2,000	SFMBFA10
M. Ryngaert	21,000	Fall 09		EMBA10
C. Tapley	23,000	Sum 09	2,000	OEM10
C. Tapley	750	Sum 09		PDBP09
C. Tapley	2,000	Fall 09		P1MBAF10
C. Tapley	21,000	Fall 09	TBA	P1MBAF10
C. Tapley	7,700	Fall 09		OBSBA*
C. Tapley	2,000	Spr 10		P1MBAS11
C. Tapley	21,000	Spr 10	TBA	P1MBAS11
	783,650		36,000	

*Lump sum is estimated (based on number of enrolled students).

SUMMER RESEARCH GRANTS

E. Dudley	25,000
J. Houston	20,000
D. Ling	20,000
A. Naranjo	20,000
M. Nimalendran	25,000
	110,000

Enrolled RESOURCE STATEMENT, 180M
7/1/01-3/31/01

1. FACULTY

G. Hoelter J. Carro V. Kondyapandya
 H. Hanson K. Hall J. Hagg
 A. Williams S. Pappas P. Pappas
 K. Ayala A. Rymkowitz R. Thompson
 I. Cheng

STAFF
 M. HARMON S. LEO
 S. Hertz

12 Basement Faculty
 1 Executive

MSA, ENROLLMENT & FIN. CONTROL

DISTRIBUTION

Rank	Enrollment	Salary	Support Funds	Expenses	Total
Professor	3				
Associate Professor	5				
ASSOCIATE PROFESSOR	4				
ASSOCIATE	1				
100	13				
Gender					
Male	11				
FEMALE	2				
Total	13				
FUNDING					
SOURCE SOURCES					
Salary Base**		Support Funds			
Population Rate	2,004,334	Expense			
Actual Rate	2,024,583	\$500 per faculty		6,000	
LOAN & Subsidies Funds Available	24,134				
Temporary Rate Available	321,713	GRS			
Temporary Rate Used	204,352	PhD Support		132,000	
College Rate Paid	150,761	Admin Support		27,400	
		Other Support		3,900	
		Estimated PhD Fee Waivers		61,751	
		Office Support		2,000	
Scarfing Pd. FEMIS - Supp. Faculty Retire**				277,047	
State Support (S)	173,897				
OFF Support	4,200				
Program Support					
Total	177,635				
PRIVATE SOURCES					
EMM SCHLIPF (M330)		Donor Professorship (M330)			
Faculty Rate (Contract)	71,475	Faculty Rate (Contract)		71,475	
Faculty Support	4,950	Faculty Support		4,950	
Total	76,425	Total		76,425	
American Foundation for the Blind		Supply-Enrollment (M330)			
Faculty Rate (Contract)	23,575	Faculty Rate (Contract)		10,819	
Total	23,575	Program Support		10,076	
		Total		20,895	
DOGE					
Faculty Rate (M330)	382,500	Department Support			
Student Support	4,700	American Foundation for the Blind		102,000	
Total	387,200	DIB AC241		1,219	
		Forum M345		140,204	
		Total		173,340	

QUINCY ASH GRANTS				
Research Grants	125,000			
Other Grants	0		Faculty Support	
Total	125,000		Washington Funds	5,000
SUMMARY				
NON DISCRETIONARY			DISCRETIONARY	
FACULTY RATE			FACULTY RATE	
State Equilibrium Rate	1,324,545		Equilibrium Rate Available	
Private Rate	173,403		100% & Substantial Funds Available	341,148
FACULTY SUPPORT			Temporary Rate Available	341,148
State Support			Temporary Rate Support	104,137
Private Support	4,130		College Rate Paid	
STATE SUPPORT				128,769
State Support	117,439		DEPT SUPPORT	
Miscellaneous Other Support			State Support	5,000
STUDENT SUPPORT			Private Support	143,104
State Support	274,547			148,104
Private Support			DEGREE SUPPORT	
DOEE			State Support	
Faculty Rate	285,550		Private Support	13,000
Student Support	14,850			31,000
Total	3,312,746		Total	362,104

** Temporary Rate Available

A. Applied	173,403
J. Fee	173,403
	346,806

*** Degree Support

** Temporary Rate Data

Applied Degree	102,134
J. Fee	14,000
A. Misc	67,746
F. Private	10,200
S. Participatory	20,400
Total	214,580

Warrington Funds	
Aptekinoglu	0
Aufug	5,000
Bandyopadhyah	5,000
Benson	5,000
Carrillo	5,000
Cheng	5,000
Feng	0
Koehler	5,000
Pathak	5,000
Paul	5,000
Piramuthu	5,000
Thompson	2,500
Vakharia	10,000
Total	57,500

Higdon Emn Scholar #3290/Koehler	
Beginning Balance	10,254
Distribution	60,192
Total	70,446
Faculty Rate	71,485
Faculty Support	4,961
Total	76,446

American Eco Institute #6204/Piramuthu, Benson, Cheng	
Beginning Balance	128,148
Distribution	69,518
Total	197,666
Faculty Rate	23,645
Department Support	172,021
Total	195,666

Beall Prof #6538/Vakharia	
Beginning Balance	5,184
Distribution	10,440
Total	15,624
Faculty Rate	15,765
Faculty Support	(141)
Total	15,624

Supply Chain Mgt Ctr #13195	
Beginning Balance	8,950
Distribution	11,636
Total	20,586
Faculty Rate	10,510
Program Support	10,076
Total	20,586

Centers	
DIS Forum #3457	146,204

DOCE PAYMENTS		Term	OPS Support	
Name	\$'s	Tch	Paid	Program
H. Aytug	21,000	Spr 09		EMBA10
H. Benson	1,740	Fall 09		OBSBA*
J. Carrillo	25,500	Sum 09	2,000	SFMBAS10
K. Cheng	21,000	Spr 10	TBA	P2MBAF11
S. Erenguc	15,000	Sum 09		POBP09
S. Erenguc	24,500	Sum 09		EMBA10
S. Erenguc	21,000	Fall 09	2,000	P2MBAS11
S. Erenguc	25,500	Spr 10	TBA	SFMBAS11
P. Pathak	25,500	Fall 09	TBA	SFMBAS11
A. Paul	21,000	Sum 09	2,000	P2MBAF10
P. Thompson	21,000	Sum 09	2,000	I2MBA11
P. Thompson	5,000	Sum 09		I2MBA11**
P. Thompson	14,000	Sum 09		T1MBA10
P. Thompson	21,000	Fall 09	TBA	EMBA11
P. Thompson	9,300	Fall 09		OBSBA*
P. Thompson	4,740	Spr 10		OBSBA*
A. Vakharia	21,000	Sum 09	2,000	P2MBAS10
A. Vakharia	21,000	Fall 09	2,000	P2MBAF0910
A. Vakharia	1,000	Fall 09		P1MBA09
A. Vakharia	5,000	Fall 09		I2MBA11**
A. Vakharia	1,000	Spr 10		H1MBA11
A. Vakharia	21,000	Spr 10	2,000	I2MBA11
A. Vakharia	18,000	Spr 10	TBA	H1MBA11
Total	385,500		14,000	

*Lump sum is estimated (based on number of enrolled students).

**Course Redevelopment

SUMMER RESEARCH GRANTS

H. Aytug	20,000
S. Bandyopadhy	20,000
J. Carrillo	20,000
K. Cheng	20,000
J. Feng	20,000
P. Pathak	20,000
A. Paul	20,000
S. Piramuthu	20,000
A. Vakharia	25,000
Total	185,000

WARRINGTON FUNDS

Colquitt	5,000
DiMatteo	5,000
Emerson	5,000
Erez	3,000
Judge	5,000
Kammeyer	5,000
Lee	0
J.LoPine	5,000
M. LoPine	2,500
Maurer	5,000
Paruchuri	5,000
Shen	5,000
Thomas	5,000
Tosi	2,500
Total	58,000

McKethan-Matherly Emn Scholar #2236 (Judge)

Beginning Balance	378
Distribution	70,086
Total	70,464
Faculty Rate	119,688
Faculty Support	125,000
Total	(188,224)

H Hurst Bus Law End #2392

Beginning Balance	18,550
Distribution	21,615
Total	40,165
Department Support	40,165

McGriff Professorship #3758

Tosi's Balance	17,811
Faculty Rate	10,510
Total	28,321

Hurst Professorship #4018*

Beginning Balance	20,798
Distribution	35,683
Total	56,481
Faculty Rate	63,060 (Maurer, Emerson, DiMatteo, Colquitt)
Department Support	(6,579) (Maurer, Emerson, DiMatteo from Hurst Endowment)
Total	56,481

H Hurst Endowment #6356*

Beginning Balance	63,746
Distribution	56,539
Total	120,284
Faculty Rate	31,530 (Thomas, Erez, Shen)
Department Support	88,754
Total	120,284

Darden Rest Speaker Series #8658

Beginning Balance	22,091
Distribution	5,695
Department Support	27,786
Total	27,786

CENTERS**Poe Ethics Educ/Research Center #11782**

Beginning Balance	2,078
Distribution	80,900
Total	82,978
Staff Support	71,272
Center Support	11,706
Total	82,978

Poe Fin Grp Bus Ethics Prog #7241

Beginning Balance	18,578
Gift	25,000
Total	43,578
Faculty Rate (Maurer)	26,275
Department Support	17,303
Total	43,578

Darden Rest Mgmt Professorship (LoPine) #8670

Beginning Balance	56,623
Distribution	27,754
Total	84,377
Faculty Rate	26,275
Faculty Support	58,102
Total	84,377

Franklin Ethics Fund #12056

Beginning Balance	1,884
Distribution	5,023
Department Support	6,707
Total	6,707

DOCE PAYMENTS

Name	\$'s	Term Tch	OPS Support	Program
J. Colquitt	10,750	Sum 09		PDBP09
J. Colquitt	2,000	Sum 09		SF MBA09
J. Colquitt	21,000	Fall 09	2,000	P2MBAF10
J. Colquitt	21,000	Spr 10	2,000	P2MBAS11
L. Di Matteo	21,000	Fall 09	TBA	P1MBAF10
R Emerson	21,000	Sum 09	2,000	I2MBA10
R Emerson	18,000	Sum 09	2,000	I1MBA10
R Emerson	25,500	Fall 09	2,000	SF MBA10
R Emerson	5,000	Spr 10		I2MBA11**
R. Emerson	13,420	Spr 10		OBSSBA*
A Erez	25,500	Fall 09	2,000	SF MBA10
A Erez	21,000	Spr 10	TBA	EMBA11
J LePine	5,000	Sum 09		PMSE10
J LePine	3,000	Sum 09		SF MBA11
J LePine	3,000	Fall 09		EMBA11
J LePine	3,000	Fall 09		P2MBAF11
J LePine	3,000	Spr 10		SF MBA12
J LePine	3,000	Spr 10		I1MBA11
J LePine	3,000	Spr 10		P1MBAS11
J LePine	3,000	Spr 10		P1MBAS12
M LePine	11,400	Fall 09		OBSSBA*
V Maurer	21,000	Sum 09		EMBA10
V. Maurer	1,500	Sum 09		PDBP09
V Maurer	10,000	Sum 09		PMSE09
S. Paruchuri	21,000	Spr 10	2,000	P2MBAS10
R Thomas	21,000	Sum 09	2,000	P2MBAF09
R Thomas	10,000	Sum 09		PDBP09
R. Thomas	14,000	Fall 09		P1MBAF09
R. Thomas	21,000	Fall 09	2,000	P1MBAS10
R. Thomas	14,000	Spr 10		P2MBAF10
R. Thomas	21,000	Spr 10	2,000	P2MBAS11
H Tosi	21,000	Sum 09	2,000	I2MBA11
H Tosi	23,000	Fall 09	3,000	OEM11
H Tosi	7,000	Spr 10		I2MBA10
H Tosi	6,000	Spr 10		I1MBA10
Total	454,070		25,000	

*Lump sum is estimated (based on number of enrolled students).

**Course redevelopment

SUMMER RESEARCH GRANTS

J. Colquitt	20,000
L. DiMatteo	20,000
R. Emerson	25,000
A. Erez	20,000
J. Kammeyer	20,000
G. Lee	20,000
J. LePine	20,000
S. Paruchuri	20,000
Total	165,000

GENERAL		Faculty Support	
Faculty Support	194,798	Faculty Support	22,650
			22,650
SUMMARY:		DISCRETIONARY	
NON-DISCRETIONARY		DISCRETIONARY	
FACULTY RATE		FACULTY RATE	
State Equip. Maint. Rate	3,178,625	Equip. Maint. Rate Available	2,198,625
Private Rate	240,671	LOA & Sabbatical Funds Available	0
FACULTY SUPPORT		Temporary Rate Available	(68,671)
State Support		Temporary Rate Used	57,034
Private Support	28,033	Guarantee Rate (Pay)	(158,731)
STAFF SUPPORT			
Admin Support	111,413		
Public Relations Support	142,533		
STUDENT SUPPORT			
State Support	416,366	DEPT SUPPORT	
Private Support		State Support	152,834
DDDC		Private Support	67,881
Faculty Rate	464,971	Total Department Support	220,715
Staff Support	0		
Student Support	444,311		
OTHER			
REF Faculty MMS	10,000		
REF Faculty Support	3,030		
	13,030		
GRANTS SUPPORT			
	642,231		
TOTAL	6,430,866		

Temporary rate available:

Temporary rate used:

J. Mahan	54,037
S. Long	21,434
A. Deary	37,651
	<u>113,122</u>

Warrington Funds

Alba	10,000
Brenner	5,000
Cohen	1,439
Cooke	5,000
Florig	2,500
Janiszewski	10,000
LaBarber	1,275
LeBoeuf	5,000
Lutz	5,000
Mitra	4,278
Sawyer	5,000
Shugan	20,000
Weitz	5,000
Xie	10,000
Total	89,492

Professorships

J C Penney #1/Xie/#3160

Beginning Balance	10,278
Distribution	19,250
Total	29,528
Faculty Rate	15,765
Faculty Support	13,763
Total	29,528

J C Penney #2/R Lutz/#3162

Beginning Balance	19,741
Distribution	19,250
Total	38,991
Faculty Rate	15,765
Faculty Support	23,226
Total	38,991

Faculty Professor/ C Janiszewski #7532

Beginning Balance	5,381
Distribution	12,135
Total	17,516
Faculty Rate	15,765
Faculty Support	1,751
Total	17,516

Bealle Faculty Fellow #4210

Beginning Balance	16,014
Distribution	7,883
Total	24,797

CENTERS

Consumer Research #0903 11,639

Retailing Research #2337 502,381

J C Penny Purchase #3164

Beginning Balance	2,504
Est Distribution	9,625
Total	12,129

Eminent Scholars

J C Penny Emn Sch /Weitz/#1780

Beginning Balance	9,086
Distribution	61,662
Total	70,748
Faculty Rate	61,740
Faculty Support	9,008
Total	70,748

Russ Berrie Emn Sch/Shugan/ #2970

Beginning Balance	15,750
Distribution	66,239
Total	81,989
Faculty Rate	73,787
Faculty Support	8,202
Total	81,989

Miller Retail #7388		
Beginning Balance		1,915
Est Distribution		57,428
	Total	59,343
Sears Retail Sem Series #7628		
Beginning Balance		7,447
Est Distribution		13,196
	Total	20,643
Office Depot Retail Symposium #11228		
Beginning Balance		9,586
Est Distribution		68,574
	Total	78,159
Total Center Support		664,294

DOCE

Name	\$'s	Term Tch	OPS Support	Program
J Alba	21,000	Sum 09	2,000	P2MBAS11
J. Alba	7,750	Sum 09		PDBP09
J. Alba	10,000	Sum 09		PMSE10
J. Alba	5,000	Sum 09		I2MBA11**
J Alba	21,000	Fall 09	TBA	EMBA11
J Alba	23,000	Fall 09	3,000	OEM10
J Alba	21,000	Fall 09	2,000	I2MBA11
J Alba	21,000	Spr 10	TBA	P2MBAF11
J. Alba	25,500	Spr 10	TBA	SFMBA11
A. Cooke	25,500	Sum 09	2,000	SFMBA10
A. Cooke	14,000	Fall 09		P2MBAS11
A. Cooke	21,000	Spr 10	2,000	P2MBAF10
K. Florig	21,000	Fall 09	TBA	EMBA11
R. LeBoeuf	1,500	Sum 09		PDBP09
R. Lutz	13,660	Sum 09		OBSBA*
R. Lutz	14,000	Sum 09		TIMBA10
R. Lutz	6,380	Fall 09		OBSBA*
R. Lutz	1,300	Spr 10		OBSBA*
R. Lutz	21,000	Spr 10	TBA	P1MBAS11
R. Lutz	21,000	Spr 10	2,000	I2MBA10
R. Lutz	18,000	Spr 10	2,000	I1MBA10
J. Mahajan	2,000	Fall 09		P1MBAF10
J. Mahajan	10,000	Spr 10		MSMA
J. Mahajan	2,000	Spr 09		P1MBAS10
J. Mahajan	21,000	Spr 10	TBA	P1MBAF10
J. Mahajan	2,000	Spr 10		I1MBA11
A. Sawyer	21,000	Fall 09	2,000	EMBA10
B. Trobaugh	12,000	Sum 09		OBSBA*
B. Trobaugh	10,000	Fall 09		BSBA
B. Trobaugh	20,000	Spr 10		BSBA
Total	433,500		17,000	

*Lump sum is estimated (based on number of enrolled students)

**Course redevelopment

SUMMER RESEARCH GRANTS

L. Brenner	20,000
A. Cooke	20,000
C. Janiszewski	20,000
R. LeBoeuf	20,000
D. Mitra	20,000
J. Xie	20,000
Total	120,000

Current Assurance of Learning Activities

Efforts to make assessment visible to faculty and students

- A survey has been distributed to all teaching faculty in order to determine their perception of the maturity of our assessment programs. This will help identify strengths and areas for improvement.
- All syllabi beginning Fall 2009 will contain learning objectives for the course and the program. This will help students to be more aware of what is required of them, what they will learn in courses and how individual courses fit into the program.
- All current syllabi will be available publicly. This will help promote courses, make students more aware of the objectives of courses, and allow everyone to learn from each other's teaching practices and ideas.

Efforts to collect, prepare and analyze data

- There were seven faculty members who submitted data for Spring 2009 in the Undergraduate and MBA programs. There are additional faculty who have agreed to submit data and are working on compiling the information needed.
- The Instructional Support staff are currently preparing data for analysis by committees in the fall.

Efforts to archive data securely and be prepared for the next report

- A secure drive has been set up on the WCU servers to archive all data and to store additional information (such as minutes from meetings) as evidence of the Assurance of Learning process.
- The college has planned an annual review of the Assurance of Learning process to ensure that writing the next report for AACSB is a more simple task, and to ensure that we are collecting the right data and sharing the right information with the right people.

Efforts to learn more about assessment

- The Instructional Support staff have been attending assessment seminars offered by the AACSB.
- The survey of teaching faculty will illuminate our areas of need for future training and support, in addition to areas that can be improved by additional clarification and leadership.
- The college is considering hiring a consultant to assist with evaluation of program goals and objectives as they relate to the mission. This will jump start more effort into creating a mature assessment culture.

The next steps in Assurance of Learning

- Training for faculty on effective assessment practices
- Support for faculty in evaluating courses and learning objectives
- Developing guidelines and a template for a standard syllabus format
- Training and support for development of rubrics and measures

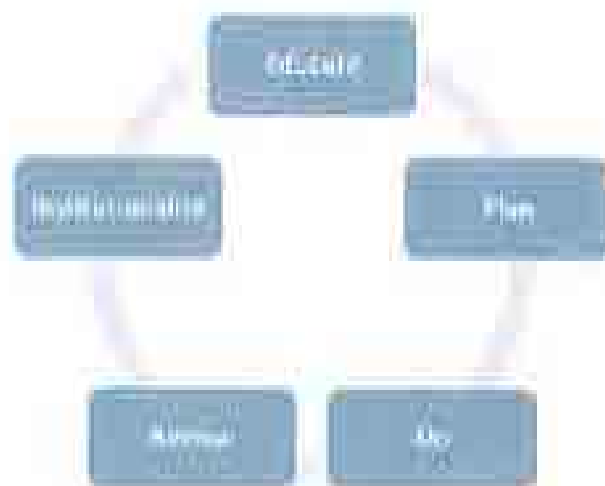
July 2009

ASSURANCE OF LEARNING

THE WCBA ASSURANCE OF LEARNING PROCESS

The Warrington College of Business Administration graduates more than 1,000 students each year from a wide variety of business degree programs, including programs for undergraduate students (BSBA, BSAC, Online BSBA, BAIA), graduate students (various MBA programs, MACC, multiple specialized master's programs including: MSF, MSRE, MSMA, MSE, and MAIB), and doctoral students (two PhD programs).

The information in this section of the report will define the structure of Assurance of Learning at the Warrington College of Business Administration. The following model is used to help visualize the structure and define the Assurance of Learning process:



The Educate, Plan, Do, Review, Institutionalize model is used for describing the high level adoption of the Assurance of Learning, the development of a culture of assessment across the programs, and each step through which the College has progressed through during this process.

CREATING AN INSTITUTIONALIZED STUDENT ASSESSMENT CULTURE

The Warrington College of Business Administration has had a history of taking actions that assure learning for students in its programs, even before the process was formalized under AACSB requirements.

At the University of Florida, Academic Learning Compacts are agreements that describe the communications skills, critical thinking skills and content knowledge in each major. These compacts are in effect for all undergraduate students beginning in the Summer 2006 and beyond. The learning outcomes associated with each major are identified and students are assessed prior to graduating from their degree program (<http://www.registrar.ufl.edu/catalog/programs/majors/ak/>).

In addition to the University-wide efforts to assure that undergraduate students are learning from the degree programs, in 2001, the College hired an instructional designer to work closely with its faculty, to provide training and support, and to bring in best practices and make the best use of innovative

technologies for the instruction of students. Each time a course incorporates significant improvements, the programs have improved and the students have received more opportunities to learn and have experiences that will prepare them for enhanced leadership and increased competence among future business people.

An example course in which this process occurred was Dr. Craig Tapley's FIN 3403 Business Finance. Historically, FIN 3403 was a large enrollment course with one section taught live and the rest of the sections taught online (students in online sections watch videos of the live session). Online sections had extremely limited opportunity for interaction, and student learning was completely assessed using three multiple choice exams. In 2004, Dr. Tapley worked with the instructional design team to restructure the course. One goal of the course was to develop students' critical thinking skills, but the course was not providing students with opportunities to develop those skills. A focus group with students early in the redesign process indicated that the students struggled with the three exams because they were not required to keep up with the content. They suggested that there should be requirements to complete ongoing assignments in the course and that by requiring assignments throughout the course schedule, students would be better able to pace themselves and keep up with the course content. In addition, they would have more opportunities to practice and develop critical thinking skills.

The redesigned course was divided into ten modules with a quiz in each module. This forced students to read course materials and watch the lectures on a measured basis. Graded discussions, small student groups with assigned teaching assistants, course projects, and other small assignments were also added to the course to increase student interactivity, provide structure to the course, keep students on track with the schedule, provide more authentic assessments, provide opportunities to practice critical thinking skills, and give the course a smaller class "feel". A follow-up focus group in 2008 indicated that while this course is one of the most difficult courses in the College, it is also one of the best courses.

The ability to restructure and redesign courses is a part of the instructional support available to faculty in the Warrington College of Business Administration. However, developing a culture of student assessment where programs have developed goals and objectives that support their mission, have mapped those objectives to courses in the curriculum, and have collected, analyzed, discussed and disseminated data, and then have made data-driven decisions about how to improve the programs and therefore student learning has been a more challenging task. The following section will describe the process of the adoption of Assurance of Learning as a formal model for continuous improvement.

ADOPTION OF ASSURANCE OF LEARNING

The process of educating faculty about the Assurance of Learning (planning program goals and objectives, conducting assessments, collecting data, analyzing data, and using data to inform decision making about the program and curriculum) has been occurring at various levels in the different programs across the College and while some programs have not completely progressed through the full cycle, all programs are working toward that goal. Based on the Educate, Plan, Do, Review, Institutionalize model, the following actions have been taken to assist programs with the adoption of the Assurance of Learning process model:

Educate – Academic Unit Heads (AUHs) were taught by the Special Assistant for Assessment and Accreditation about the Assurance of Learning requirements (presentation and distribution of the

AACSB White paper; Associate Dean met with AUH; AUH disseminates information to faculty in their departments)

Plan – AUHs planned meetings with faculty committees to discuss program goals, objectives and curriculum

Do – AUHs met with faculty committees to plan, draft and discuss program goals and objectives and map them to the curriculum

Review – AUHs met with Director of Instructional Support to get feedback on writing appropriate program goals and objectives; AUHs met with Associate Dean to review program goals and objectives

Institutionalize – Associate Dean signed off on program goals and objectives; appropriate goals and objectives were integrated into course syllabi

KEY CONSTITUENTS

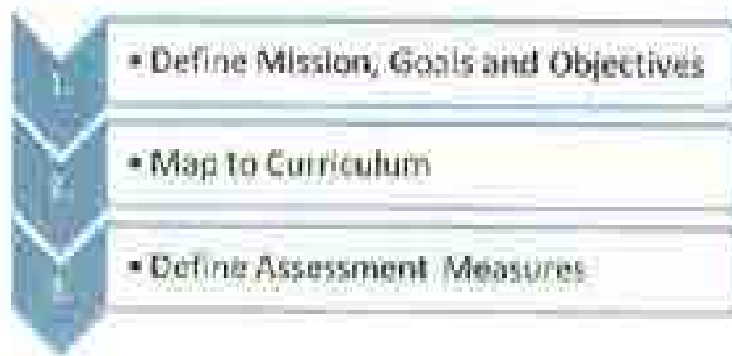
Several constituents influence the Assurance of Learning in the Warrington College of Business Administration. These include students, alumni, advisory boards, future employers, faculty, and deans.

Undergraduate students are made aware of the required learning outcomes through the Academic Learning Compacts as well as the program goals and objectives listed in course syllabi. Graduate students are made aware of program goals and objectives through course syllabi and participate in indirect measures such as focus groups. Alumni, advisory boards, and employers provide input regarding the needs for students graduating from the various programs. Faculty members are involved in a variety of committees (Undergraduate, Graduate, each specialized masters program has a committee) and teams in the various departments and programs to determine appropriate goals and objectives, and provide instruction, assess students, collect, and analyze data, and make curriculum and program decisions based on that data as needed. Deans and assessment staff work closely with faculty to keep the entire process moving smoothly year to year.

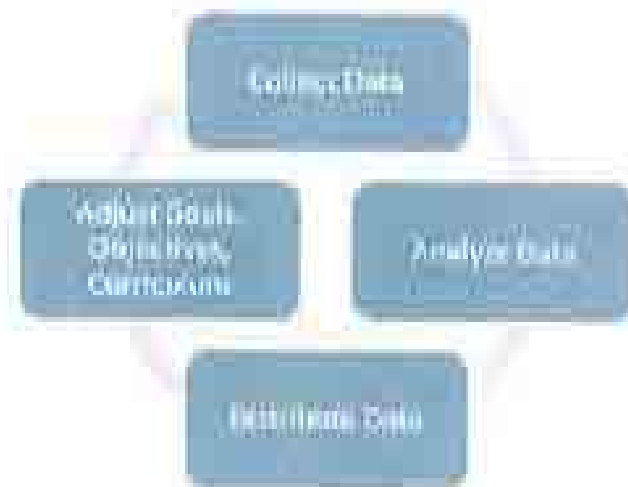
This leads to an Assurance of Learning process that is faculty- and mission-driven, and is structured such that most faculty members are involved. All programs in the Warrington College of Business Administration have identified initial goals and objectives, and mapped each objective to courses in the curriculum. Each program has identified course embedded measures, the undergraduate program has implemented the ETS-B test and faculty developed questions, and some programs use selection criteria to bring students with the appropriate skill sets and knowledge base into the programs. To date these actions have included participation from more than 75% of the faculty. As the process becomes more institutionalized, it is expected that even more of the faculty will become involved in the process.

THE ASSURANCE OF LEARNING PROCESS

There were two phases in the development of an institutionalized, mission- and faculty-driven student assessment culture in the Warrington College of Business Administration. The first phase included the following steps:



These steps were accomplished through faculty committee meetings, meetings between academic unit heads and the Associate Dean, Instructional Support staff, and the Special Assistant for Assessment and Accreditation. This led into the second phase, an ongoing process of collecting, analyzing, and disseminating data, then using this information to adjust the program goals, objectives and curriculum as needed.



The Educate, Plan, Do, Review and Institutionalize model can also be used to visualize the activities in the second phase of the Assurance of Learning process.

Educate – Program directors meet with Special Assistant for Assessment and Accreditation to discuss data collection and dissemination requirements.

Plan – Program directors meet with Director of Instructional Technology to plan data collection and Director of Instructional Support to determine which students are to be assessed and assessment intervals; Instructional Technology team recommends strategy for data collection and dissemination; data output reports are defined.

Do – Assessment begins; data collection tools are implemented; faculty members receive data output reports.

Review – Faculty committees meet to discuss data reports and possible changes to program goals, objectives and curriculum; changes are recommended where needed to the Associate Dean.

Institutionalize – Approved changes are implemented in programs at the earliest date possible and become part of the institutional practices

CLOSING THE LOOP

While the College has had a history of practices that lead to improved learning, there was little work done to formalize the processes and ensure that information was collected systematically to serve as a foundation for continuous improvement. In order to prepare for the current maintenance report, the College hired a Special Assistant for Assessment and Accreditation to work closely with the Director of Instructional Support and the faculty in developing program goals and objectives, and to facilitate the development and collection of materials for the report. In the Spring, the College will hire a full time assessment officer who will carry on the work begun by the Special Assistant. Future responsibilities of the assessment officer will include streamlining the Assurance of Learning process for all programs, providing a single point of contact for all aspects of the Assurance of Learning process, coordinating with programs on committees in collecting, analyzing, and disseminating data, assisting faculty in making changes in curriculum, goals and objectives as needed, facilitating the involvement of more faculty in the process, and providing support and training on all aspects of assessment and accreditation.

The Educate, Plan, Do, Review and Institutionalize model can be used to visualize the activities of the assessment staff in order to get more faculty members and degree programs involved in the Assurance of Learning process:

Educate – Assessment staff will attend AACSB-sponsored training and bring the information back to faculty members; training sessions and one-on-one consulting will be offered to all programs and faculty members

Plan – Assessment staff will create master calendars of all assessment activities and cycles of data collection and analysis

Do – Assessment staff will attend committee meetings; faculty will continue to align courses with program goals and objectives, with the support of assessment staff as needed

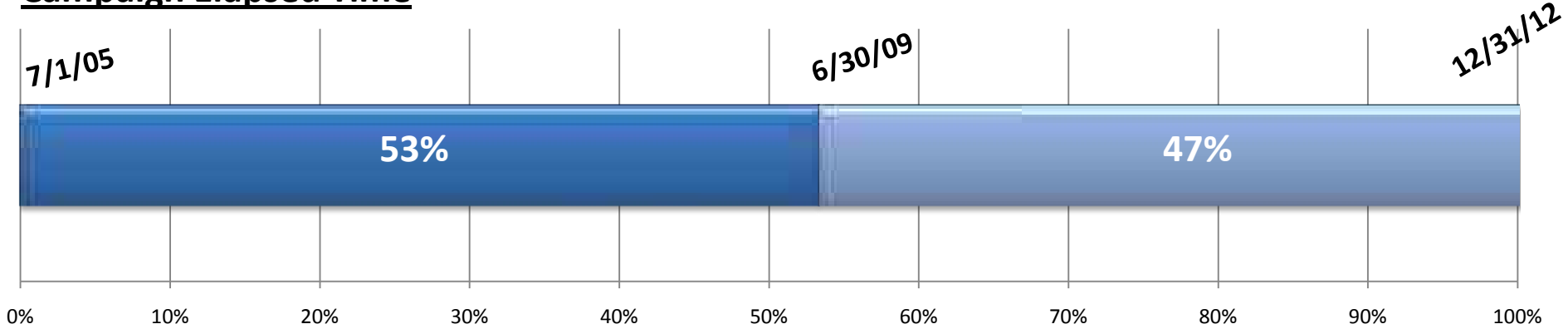
Review – Periodic review sessions will be held with the Associate Dean, assessment staff, and other faculty or academic unit heads as needed

Institutionalize – As more faculty members become involved in the process, the Assurance of Learning process will become a part of the Warrington College of Business Administration culture of learning

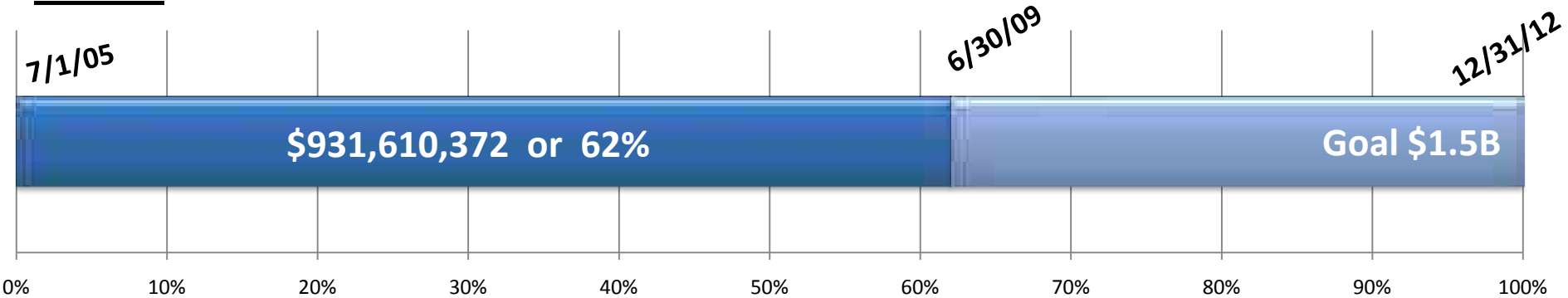
The most critical aspect of the Assurance of Learning process is closing the feedback loop, taking the data that is collected and analyzed, and using it as a basis for all program decision-making. As the programs and faculty members in the Warrington College of Business Administration become more involved in the Assurance of Learning process, as they learn to appropriately align courses with program goals and objectives, assess student learning using the objectives, and base decisions on the data collected from these assessments, the programs will improve, and most importantly, student learning will continue to be of the highest caliber.

Florida Tomorrow Campaign

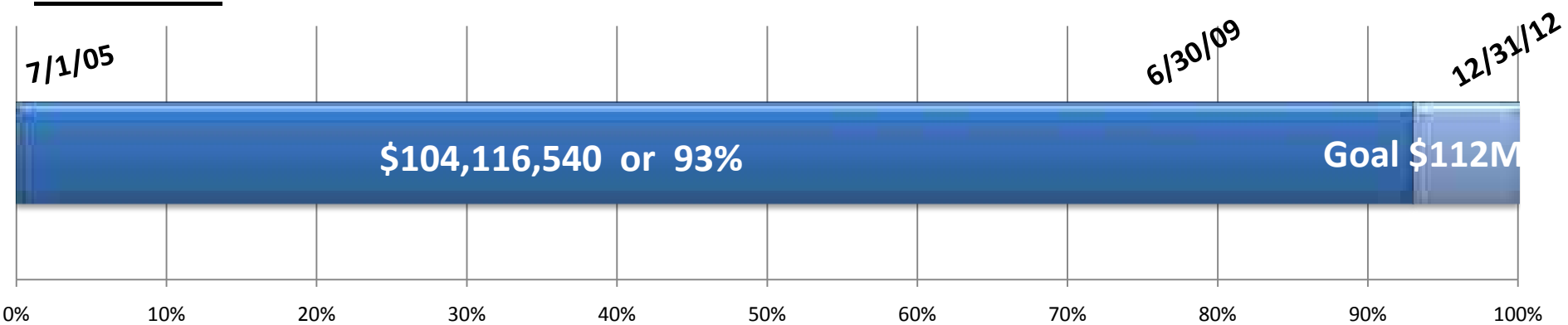
Campaign Elapsed Time



UF Goal



WCBA Goal



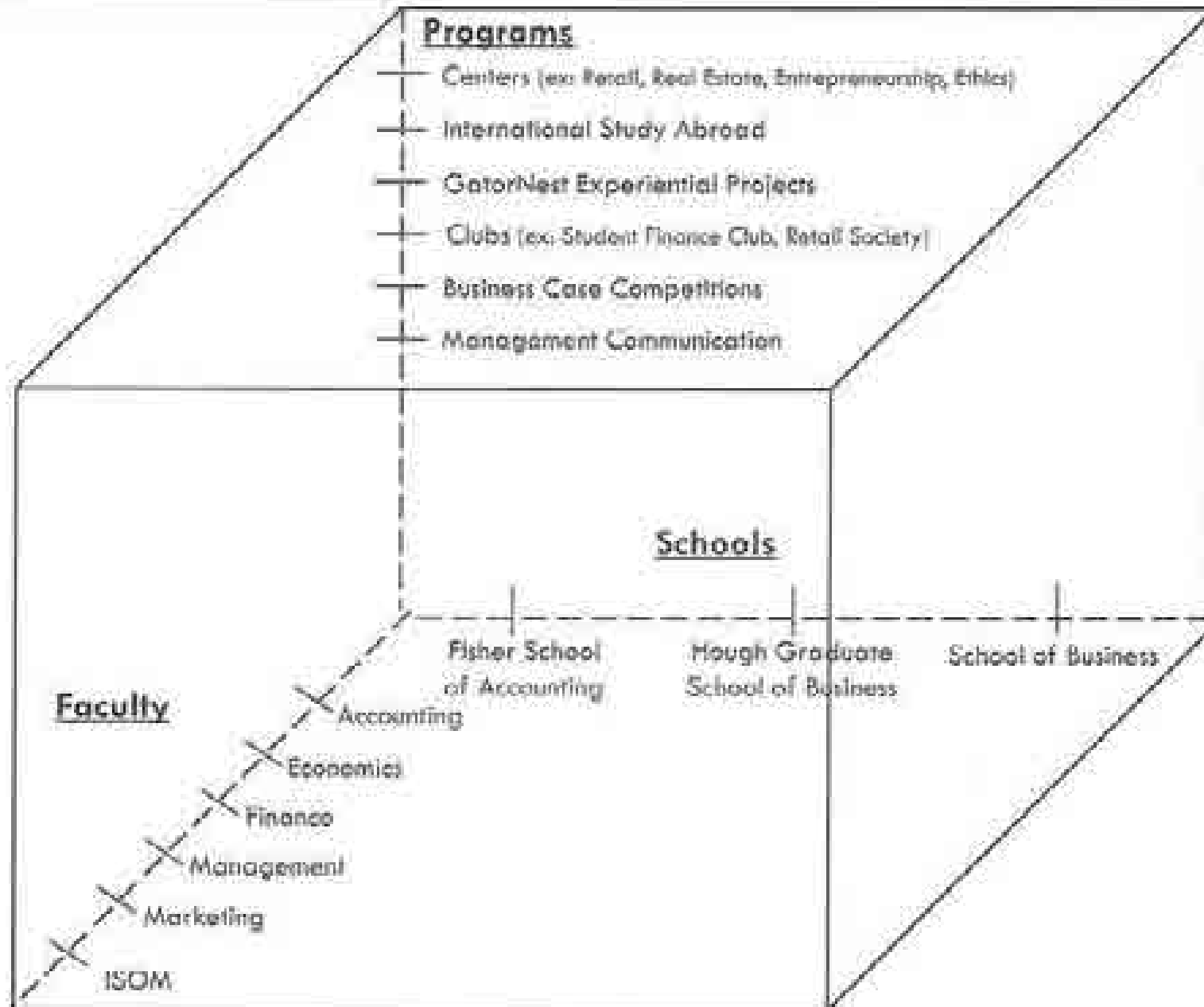
Building a Better Business School



John Kraft, Dean
Warrington College of Business Administration
University of Florida

April 2009

Cubic Organizational Chart



Warrington Total Degrees Awarded

Degree	1990-1991	2000-2001	2005-2006	2006-2007	2007-2008
BSBA		1,132	1,008	979	1,060
BABA		342	239	130	97
LS/ECO		48	124	102	155
School of Business	810	1,522	1,371	1,211	1,312
BSAC	258	171	205	190	161
MAAC	106	98	141	100	98
Fisher	364	269	346	290	259
<i>Masters</i>	25	168	338	314	393
MBA	82	217	328	378	436
PhD	22	10	16	19	12
Hough	129	395	682	711	841
TOTAL	1,303	2,186	2,399	2,212	2,412

2008 U.S. News & World Report America's Best Colleges Rankings – Undergraduate

Overall Ranking	Accounting	Finance	Mgmt	Marketing	POM	QA	Real Estate
UC Berkeley #1**	Texas #1	UC Berkeley #3	Michigan #1	Michigan #2**	Purdue #3	Purdue #4	Wisconsin #2
Michigan #3**	Illinois #2	Michigan #4	UC Berkeley #2	Texas #2**	Ohio State #4**	UC Berkeley #5	UC Berkeley #4**
North Carolina #5**	Michigan #3	Texas #6	North Carolina #4	North Carolina #4	Michigan #6	Michigan #8	Illinois #6
Texas #7**	Indiana #7	North Carolina #7	Texas #5	UC Berkeley #3	North Carolina #7**	Texas #7	School of Business #1
Indiana #11	Ohio State #9**	Indiana #8	Indiana #7	Indiana #7	UC Berkeley #7**	Indiana #10**	Indiana #11**
Ohio State #12**	North Carolina #10	Ohio State #10**	Penn State #11	School of Business #9	Texas #9	School of Business #10**	Texas #11**
Illinois #13**	Washington #11	Illinois #10**	Illinois #12	Wisconsin #9	Indiana #11	Ohio State #12**	Ohio State #13
Wisconsin #12**	Michigan State #13	Wisconsin #13**	Michigan State #14	Illinois #12**	Michigan State #12	North Carolina #12**	North Carolina #15
Penn State #18**	UC Berkeley #14	Penn State #15**	Ohio State #17**	Minnesota #12**	Minnesota #14	Arizona*	Arizona*
Minnesota #18**	Florida #18**	School of Business #17**	Minnesota #19	Ohio State #15**	School of Business #15	Illinois*	Iowa*
Purdue #21**	Wisconsin #17**	Purdue #21**	School of Business #20**	Arizona #17	Illinois #16**	Iowa*	Michigan*
Arizona #21**	Penn State #21**	Washington #21**	Arizona #20**	Michigan State #20**	Arizona*	Michigan State*	Michigan State*
Washington #25**	Arizona #25**	Arizona*	Wisconsin #20**	Penn State #20**	Ohio State*	Minnesota*	Minnesota*
School of Business #20**	Iowa*	Iowa*	Washington #22	Iowa*	Minnesota*	Penn State*	Penn State*
Michigan State #27**	Minnesota*	Michigan State*	Iowa*	Purdue*	Penn State*	Washington*	Purdue*
Siena #33	Purdue*	Minnesota*	Purdue*	Washington*	Washington*	Wisconsin*	Washington*

* Not ranked / ** tie

2009 U.S. News & World Report Program Rankings – MBA

<u>Overall Ranking</u>	<u>Accounting</u>	<u>Finance</u>	<u>Marketing</u>
UC Berkeley #7**	Texas #1	UC Berkeley #9	Michigan #7
Michigan #12	Illinois #3	Michigan #11	UC Berkeley #8
Texas #18	Michigan #5	Texas #15**	Texas #9
North Carolina #19	Indiana #11	Ohio State #17**	Haugh #14
Indiana #20	Ohio State #12**	Wisconsin #17**	North Carolina #15
Ohio State #27**	North Carolina #12**	Haugh #19	Wisconsin #17
Minnesota #27**	Fisher #16***	Arizona*	Indiana #18
Wisconsin #29**	UC Berkeley #18**	Illinois*	Ohio State #21**
Purdue #33	Washington #18**	Indiana*	Michigan State #24
Haugh #34**	Michigan State #22**	Iowa*	Arizona*
Washington #34**	Iowa #26**	Michigan State*	Illinois*
Illinois #38	Wisconsin #26**	Minnesota*	Iowa*
Michigan State #40**	Arizona*	North Carolina*	Minnesota*
Penn State #40**	Minnesota*	Penn State*	Penn State*
Iowa #49**	Penn State*	Purdue*	Purdue*
Arizona*	Purdue*	Washington*	Washington*

* Not ranked / ** tie

2009 Financial Times Program Rankings – MBA

Exec. MBA (2008)	Global Overall	Global Research	Global PhD	Global Value	Global Career Progress
UC Berkeley #3	Michigan #23	UC Berkeley #7	UC Berkeley #9	North #41	UC Berkeley #31
Michigan #9	UC Berkeley #31	Michigan #9	Michigan #13	Arizona #42	North #72
Minnesota #19	Arizona #41**	Texas #17	Indiana #21	Iowa #46	Penn State #42
Texas #22	North Carolina #45	North #30**	Purdue #23	Wisconsin #49	Michigan #48
Ohio State #24	Texas #49**	Illinois #20**	Texas #26	Ohio State #51	Texas #50
Washington #34	Illinois #55	Penn State #20**	Minnesota #29	Michigan State #55	Wisconsin #57
Iowa #35	Illinois #60**	Minnesota #25	Arizona #31	Purdue #57	Ohio State #79
North #21	North #32**	North Carolina #28**	Ohio State #32	Indiana #58	North Carolina #80
Arizona*	Michigan State #62**	Washington #28**	North Carolina #35	Illinois #59	Michigan State #83
Illinois*	Iowa #63**	Michigan State #35	Washington #42	Washington #60	Purdue #84
Indiana*	Penn State #63**	Indiana #39	Penn State #43	Texas #61	Illinois #85
Michigan State*	Washington #67	Ohio State #43**	Michigan State #44	North Carolina #62	Washington #87
North Carolina*	Minnesota #71**	Wisconsin #43**	North #46	Penn State #64	Arizona #93
Penn State*	Purdue #80**	Iowa #48**	Iowa #47	Minnesota #72	Indiana #95
Purdue*	Ohio State #80**	Purdue #48**	Illinois #54	Michigan #77	Minnesota #99
Wisconsin*	Wisconsin #92	Arizona #55	Wisconsin #50	UC Berkeley #92	Iowa #100

* Not ranked / ** tie

Rankings – MBA

2008 Which MBA? (The Economist)

Distance Learning

Global Ranking
Rough #1
Institute Empresa (SP) #2
Warwick (UK) #3
Curtin (AU) #4
Audencia (Nantes) #5

2008 The Wall Street Journal

R.O.I. Rankings – MBA

Executive MBA
Rough #2
Ohio State #3
Texas #5
Michigan #13
Purdue #14
North Carolina #17
Illinois #18
UC Berkeley #22
Arizona*
Indiana*
Iowa*
Michigan State*
Minnesota*
Penn State*
Washington*
Wisconsin*

5-1

* Not ranked

2007 Public Accounting Report's Professor's Survey – Fisher School of Accounting

Undergrad Ranking	Graduate Ranking	Doctoral Ranking
Texas #1	Texas #1	Texas #1
Illinois #2	Illinois #3	Michigan #2
Indiana #7	North Carolina #7**	Illinois #5
Michigan State #8	Indiana #7**	Washington #7**
Ohio State #9	Michigan State #9	North Carolina #7**
Wisconsin #12**	FISHER #10	Indiana #7**
FISHER #14	Ohio State #11**	Penn State #11
Washington #18	Wisconsin #13	Michigan State #12
Penn State #19	Washington #15**	Iowa #16
Arizona*	Michigan #15**	Ohio State #17
Berkeley*	Arizona*	Wisconsin #20
Iowa*	Berkeley*	Arizona #22
Michigan*	Iowa*	FISHER #23
Minnesota*	Minnesota*	Berkeley*
North Carolina*	Penn State*	Minnesota*
Purdue*	Purdue*	Purdue*

* Not ranked / ** tie

Faculty Rankings (by University of Maryland)

Average US rank across the three major B-school research rankings (Business Research Project, Financial Times & University of Texas, Dallas)

Rank	School	BRP 2001- 2005	FT 2001- 2006	UTD 2001- 2006	Average	Rank	School	BRP 2001- 2005	FT 2001- 2006	UTD 2001- 2006	Average
1	Wharton	1	2	1	1.2	16	Texas	19	23.5	7	16.3
2	Harvard	3	1	3	2.3	15	Mich. St.	11	23.5	16	17.5
3	Columbia	4	5	4	4.3	14	Emory	23	15	19	19.0
4	NYU	2	9.5	2	4.5	17	Minnesota	16	19	25	20.0
5	Chicago	12	4	6	7.3	18	UC Berkeley	25	6	30	20.3
6	UCLA	5	9.5	8	7.5	19	Ohio State	10	23.5	21	20.0
7	Northwestern	6	8	9	7.7	20	Indiana	17	--	25	21.0
8	Stanford	13	3	11	9.0	21	Carnegie	27	17	23	22.3
9	MIT	8	15	5	9.3	22	West. U.	33	12	24	22.7
10	Duke	10	8	12	10.0	23	Penn State	24	28	17	23.0
11	UNC	9	12	16	12.3	24	Wisconsin	15	31.5	36	24.2
12	Maryland	7	19	12	13.0	25	McCombs	14	33.5	27	24.3
13	So. Cal.	20	15	14	16.3						

Top Journal Publications (by *Journal of Financial Education*)

Warrington had four of the five surveyed functional areas ranked among the Top 10 public programs in this study of colleges of business administration, which was published in the Spring 2008 issue of the *Journal of Financial Education*.

Accounting	Economics	Finance	Management	Marketing
Michigan #3	UC Berkeley #6	Michigan #6	Michigan St. #1	Texas #3
North Carolina #4**	Michigan #8	WARRINGTON #11**	Illinois #2	Wisconsin #5
Texas #8**	Wisconsin #15**	North Carolina #13**	Minnesota #3	WARRINGTON #9
Washington #10**	Ohio State #17**	Ohio State #13**	Penn State #5	Minnesota #14**
Arizona #13**	Minnesota #17**	Texas #17**	Michigan #6	Michigan #14**
Indiana #13**	Texas #24	Illinois #19**	Washington #7**	Illinois #17
Penn State #16	WARRINGTON #19	Washington #22**	Indiana #15	Indiana #18
UC Berkeley #17**	Penn State #30**	Purdue #22**	Texas #18	Penn State #21
Michigan St. #17**	Iowa #33	Penn State #25	Purdue #21	UC Berkeley #22
Illinois #20**	Illinois #39	UC Berkeley #30	Ohio State #27	Michigan St. #26**
Iowa #20**	Arizona*	Indiana #34**	WARRINGTON #12	North Carolina #26**
Purdue #25**	Indiana*	Arizona #36**	UC Berkeley #32	Ohio State #31**
Ohio State #28	Michigan St.*	Michigan St. #36**	Arizona*	Arizona #36
WARRINGTON #21**	North Carolina*	Minnesota #48	North Carolina*	Washington #36**
Minnesota*	Purdue*	Wisconsin #51	Iowa*	Iowa*
Wisconsin*	Washington*	Iowa #60	Wisconsin*	Purdue*

* Not ranked

** tie

Peer School Key Data 2007 – 2008 (FY July – June)

	Operating Budget	Rank	Endowment	Rank	Full-Time Fac**	Rank	U/D Stud	Grad Stud	Total Stud	Rank	BA/BS Deg	MDA Deg	Spec Mast Deg	PhD Deg	Total Deg	Rank	Op Budget/Degree	Rank	Degree/Faculty	Rank
Wilmington	55,825,198	7	179,071,500	8	101	8	1,093	1,023	2,116	11	1,304	170	11	14	1,509	1	36,818	11	10	11
NC Wakeforey	60,529,064	5	208,277,927	3	130	5	647	1,428	2,075	9	366	369	0	3	938	8	64,530	5	7	6
Illinois	51,264,000	10	77,778,000	11	130	6	2,748	948	3,696	6	946	133	457	18	1,544	4	33,139	10	13	5
Indiana	82,660,854	2	101,862,749	9	132	4	4,104	705	4,809	4	1,140	190	100	17	1,507	5	54,997	6	11	6
Michigan	106,745,503	1	293,321,891	1	172	1	1,069	1947	3,016	8	348	719	62	26	3,155	6	92,074	1	7	11
Minnesota	83,490,308	3	180,881,660	4	125	3	1,886	2,423	4,309	3	446	370	125	19	2,660	7	85,927	2	7	10
NC Chapel Hill	59,300,600	6	148,444,000	5	111	7	657	1,064	1,721	11	341	426	128	9	904	9	65,592	4	8	8
Ohio State	55,434,413	9	143,883,333	6	98	9	4,970	890	5,860	3	1,180	375	137	13	1,607	3	54,603	9	16	3
Purdue	35,079,161	11	81,425,083	10	95	10	2,740	791	3,531	7	372	245	47	24	888	10	39,504	8	9	7
Texas	78,820,985	4	225,008,242	2	138	2	4,442	1708	6,150	2	1,090	449	204	15	1,848	2	42,652	7	12	4
Wisconsin	56,054,827	8	143,266,539	7	68	11	1,449	344	1,793	10	368	181	27	16	792	11	70,776	3	12	3
Average	65,891,383		163,170,609		101		2710	1579	3,995		755	352	169	15	2,596		50,945		11	

* Includes visiting faculty

Possible Strategic Options

Option 1 – Reduce # of students	Operating Budget	BA/BS Degree	MBA Degree	Spec Mast Degree	PhD Degree	Total Degrees	Operating Budget/Degree
Average	\$65,891,183	755	357	168	16	1,296	\$50,846
WCBA – current	\$56,823,898	1,304	379	417	19	2,119	\$26,816
Adjustment		- 804					
WCBA – future?	\$56,823,898	500	379	417	19	1,315	\$43,212

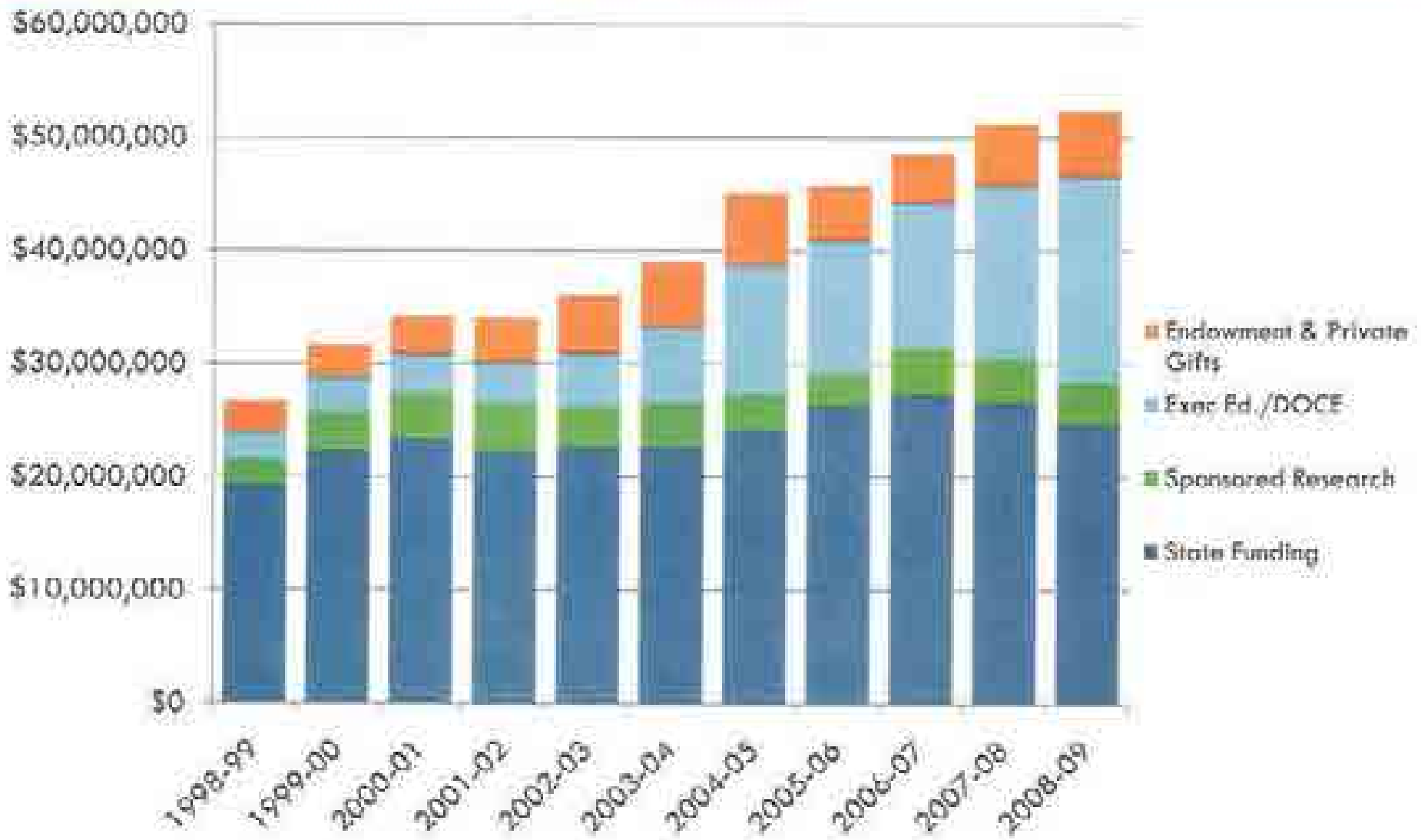
Option 2 – Increase Budget	Operating Budget	BA/BS Degree	MBA Degree	Spec Mast Degree	PhD Degree	Total Degrees	Operating Budget/Degree
Average	\$65,891,183	755	357	168	16	1,296	\$50,846
WCBA – current	\$56,823,898	1,304	379	417	19	2,119	\$26,816
Adjustment	+ \$49,126,102						
WCBA – future?	\$105,950,000	1,304	379	417	19	2,119	\$50,000

Option 3 – Combination	Operating Budget	BA/BS Degree	MBA Degree	Spec Mast Degree	PhD Degree	Total Degrees	Operating Budget/Degree
Average	\$65,891,183	755	357	168	16	1,296	\$50,846
WCBA – current	\$56,823,898	1,304	379	417	19	2,119	\$26,816
Adjustment	+ \$20,626,097	- 570					
WCBA – future?	\$77,450,000	734	379	417	19	1,549	\$50,000

5-12

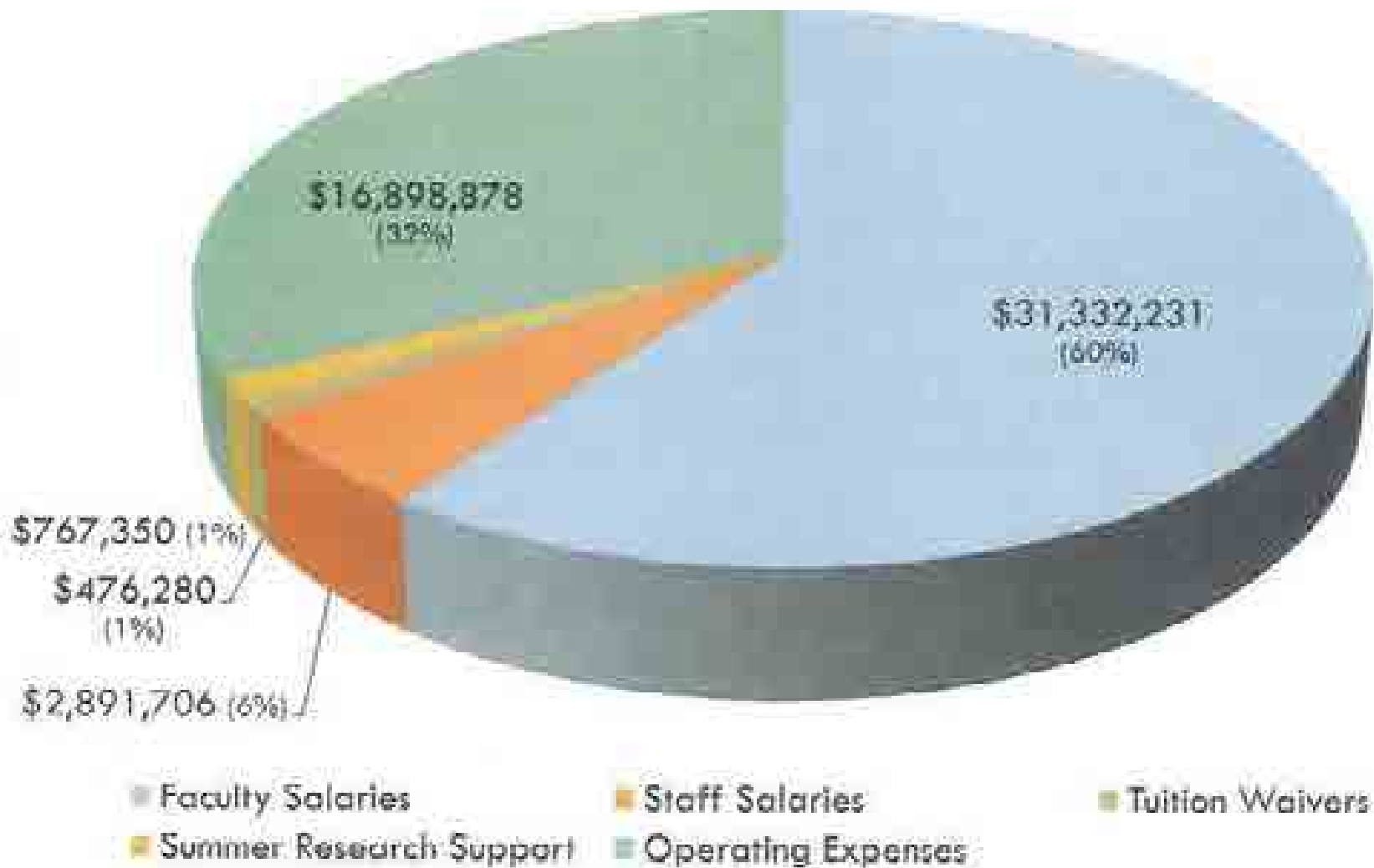
WCBA Budget History

5-13



WCBA Expenditures 2008-09

S-14



Lost Revenue in WCBA Budget - Since 2000

Cuts 2001	\$1,500,000
Cuts 2007	\$2,400,000
Cuts 2009	\$2,300,000
Increase Tax: 350% for off-book	\$1,900,000
Total Revenue Lost Since 2000	\$8,100,000

Total contributions from University since 2002 = \$664,000

2009-2010 Budget Reductions

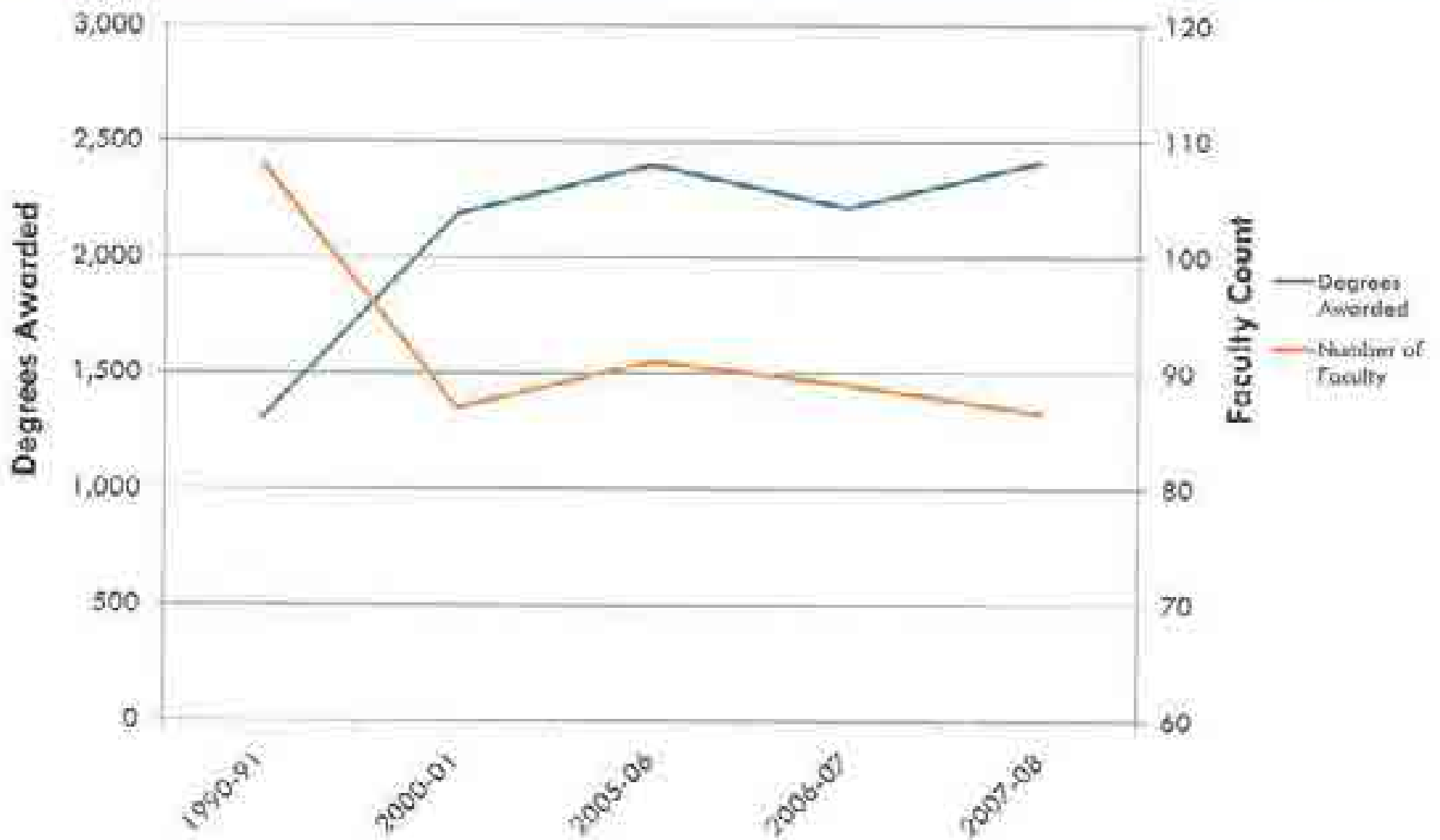
1. **\$325,479** – Rate Returns (unused)
 2. **\$367,551** – Clinical faculty to endowment funds
 3. **\$796,433** – Faculty to Exec Ed./DOCE
 4. **\$100,000** – Bridge Program - PhD Support
\$177,881 – MBA+UG (DOCE Funds) - PhD Support
 5. **\$144,000** – Technology (ITSP/BITS) Reduction (10%)
 6. **\$406,656** – Rate Returns (Bureau of Economic & Business Research)
- \$2,318,000**

Impact of Reductions

Reduction	Date Effective	Comments	UG SCH	Grad SCH
\$325,479 (Rate Reverts)	July 1, 2009	1 Lecturer 1 Full Professor	800 (Lecturer)	500 (Professors)
\$367,551 (Clinical faculty to endowment funds)	July 1, 2009	This is a temporary move and will have no impact on SCH. However, if we are unable to recapture the staff funding within 3 years, we will have to terminate these faculty. This will result in a loss of 1500 UG SCH and 300 Grad SCH.	1500 (possible)	300 (possible)
\$796,433 (Faculty to DOCE)	July 1, 2009 – July 1, 2010	The College revenue funds may be able to carry this for three years. However, any reduction in revenue stream will result in faculty termination – 1 lecturer, 4 tenure track, with a loss of 2250 UG SCH and 1200 Grad SCH.	2250 (possible)	1200 (possible)
\$100,000 (Bridges Program – PhD Support) \$177,881 (MBA+UG (DOCE Funds) - PhD Support)	July 1, 2009	This will maintain the PhD program at 90% of current level with revenue funds; feasible only if waivers follow the funding. This temporary revenue funding (three year maximum horizon) must be replaced by permanent funding or the reduction will result in a loss of 1600 UG SCH and a 12% reduction in the availability of research assistants.	1600 (possible)	
\$144,000 (ITSP 10% Reduction)	July 1, 2009	This will reduce the IT budget by 10% with a proportionate impact on the quantity and quality of IT support in the College. It will result in increased demands from University IT resources.		
\$406,656 (Rose Returns – BBA)	July 1, 2009 – July 1, 2010	Effective date depends on status of personnel: range from specialized faculty (2) to USPS (2)		

WCBA Faculty Count and Degrees Awarded

(Tenure/Tenure-Track Positions)



31-5

WCBA Faculty and Lecturers

8/1/18

COMM

	Faculty (State)	Faculty (Private)	Lecturers (State)	Lecturers (Private)	Total
COMM	1	0	3	0	4
ECO	18	0	0	0	18
FIRE	13	0	4	0	17
FSOA	14	0	3	0	17
ISOM	13	0	1	0	14
MGT	12.5	0	2	0	14.5
MKG	13	0	0	0	13
Total	86.5	0	13	0	99.5

COMM

	Faculty (State)	Faculty (Private)	Lecturers (State)	Lecturers (Private)	Total
COMM	1	0	3	0	4
ECO	18	0	0	0	18
FIRE	14	2	2	1	19
FSOA	10	2	3	0	15
ISOM	12	1	1	0	14
MGT	12.5	0	1	0	13.5
MKG	11	1	0	0	12
Other	0	0	0	1.5	1.5
Total	78.5	6	10	2.5	97

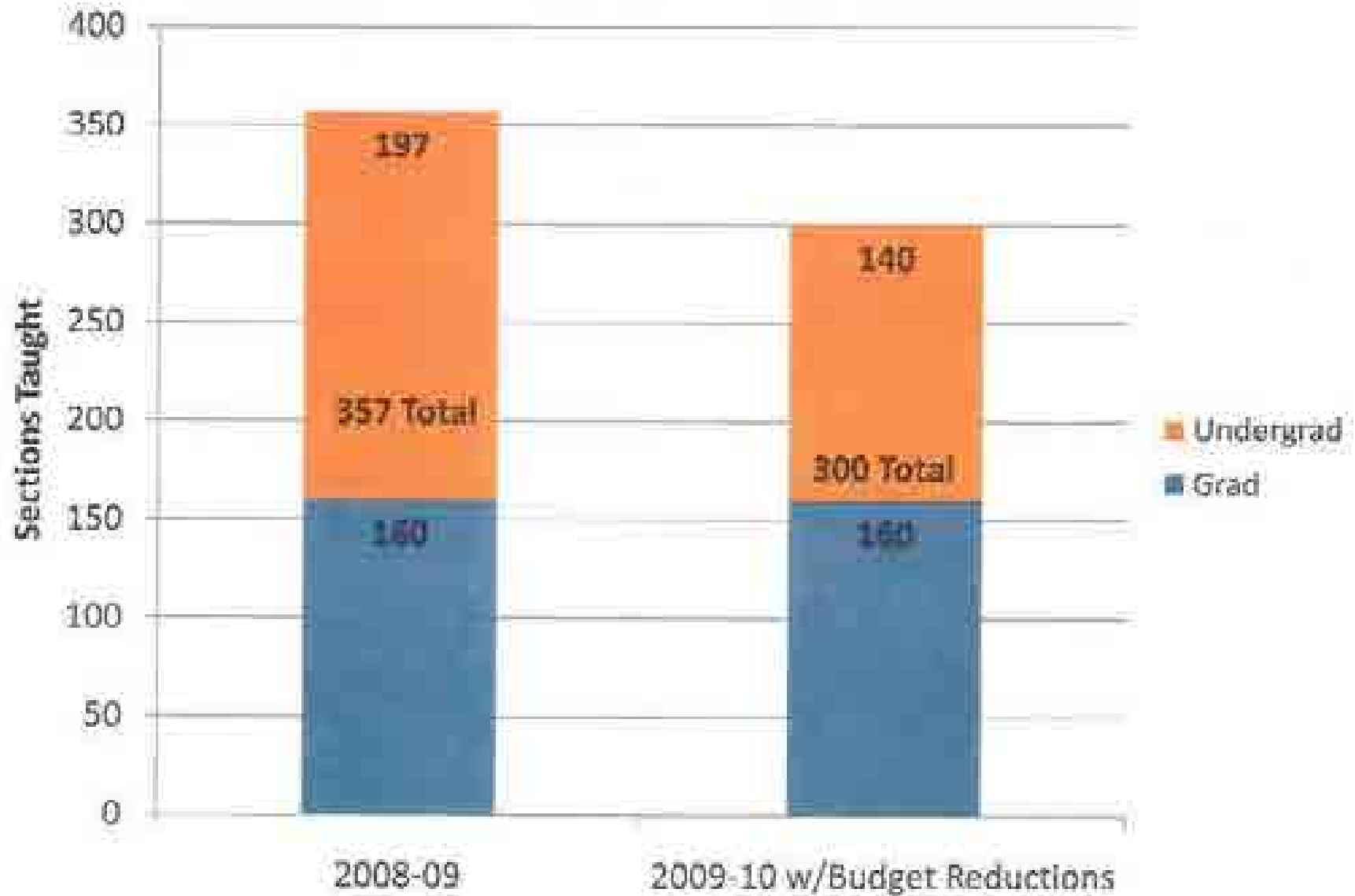
COMM

	Faculty (State)	Faculty (Private)	Lecturers (State)	Lecturers (Private)	Total
COMM	1	0	0	3	4
ECO	17	0	0	0	17
FIRE	15	1.5	2	2	20.5
FSOA	12	0.5	4	0	16.5
ISOM	12	0	1	0	13
MGT	12.5	0	1	0	13.5
MKG	11	0	0	1	12
Other	0	0	0	1.5	1.5
Total	80.5	2	8	7.5	98

COMM

	Faculty (State)	Faculty (Private)	Lecturers (State)	Lecturers (Private)	Total
COMM	1	0	0	3	4
ECO	13	4	0	0	17
FIRE	13	2	2	2	19
FSOA	12	0	4	0	16
ISOM	12	0	1	0	13
MGT	11.5	1	1	0	13.5
MKG	11	0	0	1	12
Other	0	0	0	1.5	1.5
Total	73.5	7	8	7.5	96

WCBA Teaching Capacity



ROI & Percent of Tuition and Appropriation Revenue 2007-2008

Kept by Colleges Under the Current Situation

	all	Public	Private	Religious	Other	Gov	Non-Profit	Law	Med
WHAT THE COLLEGE GENERATES									
State Appropriation	52,137,403	14,175,136	12,353,280	174,331,066	21,195,196	41,595,977	13,925,443	12,048,915	23,074,058
Tuition	22,867,939	5,191,035	5,349,338	58,700,015	11,952,188	25,568,872	5,532,465	13,271,729	8,312,063
Rev from SA & Tuition	75,005,342	19,366,171	17,702,618	233,031,081	33,147,385	67,164,849	19,457,908	25,320,644	31,386,121
Total Revenue (1)	106,029,218	21,574,911	26,603,028	281,938,396	54,316,202	146,286,017	32,708,675	34,818,528	38,116,838
Current Budget from state appropriation	26,474,114	14,206,388	10,582,158	104,750,038	18,258,121	60,608,839	10,068,559	22,354,428	9,362,558
ROI-current budget (%)	300.50%	61.87%	193.40%	188.30%	187.42%	141.30%	234.38%	55.70%	307.14%
WHAT THE COLLEGE KEEPS – CURRENT SITUATION									
State Appropriation	26,474,114	14,206,388	10,582,158	104,750,038	18,258,121	60,608,839	10,068,559	22,354,428	9,362,558
Tuition	—	—	—	—	—	—	—	—	—
TOTAL	26,474,114	14,206,388	10,582,158	104,750,038	18,258,121	60,608,839	10,068,559	22,354,428	9,362,558
% kept of rev generated from SA & Tuition	35%	1%	60%	45%	33%	29%	22%	55%	22%
Contribution	48,531,228	5,159,783	7,120,480	178,281,043	34,889,764	6,556,010	9,389,349	1,966,216	22,023,563

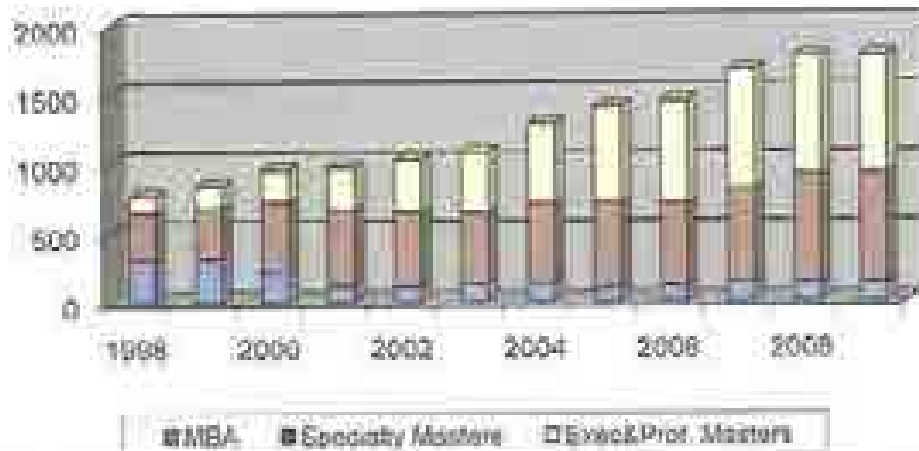
	Public	Private	Religious	Other	Gov	Non-Profit	Law	Med
WHAT THE COLLEGE GENERATES								
State Appropriation	5,094,861	13,955,780	6,727,979	14,473,300	9,484,979	5,290,548	39,795,457	380,039
Tuition	5,680,380	14,723,957	1,034,733	11,997,682	6,546,273	7,115,228	16,093,538	240,247
Rev from SA & Tuition	10,775,841	28,679,737	9,362,712	26,471,182	15,991,251	12,405,776	55,888,995	620,286
Total Revenue (1)	44,912,273	503,891,665	15,426,525	46,783,625	42,364,727	61,673,324	313,613,050	2,580,965
Current Budget from state appropriation	21,190,456	39,782,968	8,605,248	14,454,047	12,435,545	17,954,057	31,822,282	1,720,127
ROI-current budget (%)	167.31%	116.60%	78.17%	113.87%	140.67%	142.39%	145.51%	58.65%
WHAT THE COLLEGE KEEPS – CURRENT SITUATION								
State Appropriation	21,190,456	39,782,968	8,605,248	14,454,047	12,435,545	17,954,057	31,822,282	1,720,127
Tuition	—	—	—	—	—	—	—	—
TOTAL	21,190,456	39,782,968	8,605,248	14,454,047	12,435,545	17,954,057	31,822,282	1,720,127
% kept of rev generated from SA & Tuition	197%	12%	93%	55%	18%	14%	52%	27%
Contribution	10,414,615	11,103,231	657,464	32,017,135	3,554,708	-5,548,281	24,066,713	-1,099,841

(1) 100% revenue is from Model 1 of BCM & includes state appropriation, tuition, entrepreneurial activities, contracts & grants, endowment earnings, gifts, estate awards

(2) ROI-current budget = current budget from state appropriation/current budget from state appropriation

In-Residence Masters Programs	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 (est)
MBA	396	343	224	121	110	134	131	100	110	140	126	138
MACE	248	202	175	200	221	198	243	235	181	184	211	230
MS-CIS	61	142	153	190	143	141	108	120	181	145	140	130
MS-Actm	0	0	86	92	88	74	67	113	87	164	101	150
MA-Int Bus	0	0	21	63	55	56	74	68	89	117	163	188
MS-Fin	0	0	0	12	26	18	12	23	30	38	41	45
MS-Real Est	15	24	20	27	27	25	38	38	29	32	30	30
MG-Ent	0	0	0	0	0	0	0	5	21	20	26	35
Total Spec. Masters	367	368	409	547	530	507	576	628	693	690	782	795
Total In-residence	146	681	723	668	648	641	700	726	708	800	818	825
Exec & Professional Masters	118	150	231	304	381	408	479	578	730	651	847	944
Total Masters	751	837	864	972	1027	1018	1288	1404	1440	1571	1700	1750

Enrollment in Masters Programs



**OFFBOOK GRADUATE PROGRAMS
FACULTY BY DEPARTMENT
STEADY STATE SCHEDULE**

	EMBA	P2MBA (F)	P2MBA (S)	P1MBA (F)	P1MBA (S)	SFMBA	QMBA	MSE	DEM
ACCOUNTING	Asare	Schaefer	Schaefer			Asare	Kramer*	McDonald (3 cr)	Asare
FINANCE	Ryngaert Houston Brown	McCullough Livingston Banko	Heggestad Rossi Banko	Crum Nimalendran Tapley	Crum Rossi Tapley	Ryngaert Brown Rossi	Nimalendran* Narajo* Houston* Heggestad*	Rossi (2 cr) Vera (4 cr) Heggestad (2 cr)	Tapley
MANAGEMENT	Erez Maurer Kraft	Thomas Colquitt Shen	Parachuri Colquitt Thomas	DiMatteo Kraft	Thomas Kraft	Erez Emerson Crake	Kraft* Emerson* Tozi*	Maurer (2 cr)	Kraft Tozi
MARKETING	Sawyer Alba Florjg	Cooke Alba	Alba TBA	Sturdvant Mahajan	Sturdvant Lutz	Alba Cooke	Lutz* Sturdvant* Alba*	Alba (2 cr)	Alba
ISOM	Aytug Thompson Erenguc	Cheng Paul Vakharia	Vakharia Erenguc Mahajan	Ogan	Ogan	Erenguc Pathak Camilo	Vakharia* Thompson*		
ECONOMICS	Waldo Dinopoulos	Waldo Blair	Blair Dinopoulos			Romano Waldo	Berg*		
4 Credit Courses								1	
3 Credit Courses	15	14	14	8	8	15	14	1	5
2 Credit Courses								4	
Subtotal Credits	45	42	42	24	24	45	42	15	15
OTHER CREDITS									
Writing	1	1	1	1	1	1.5	3		
Communications	1	2	2	2	2	1.5			
Perf. Finance		1	1	1	1		1		
Real Estate							1		
Groups & Teams								1	
Leadership							1		
International Trip	1								
Floating Elective		2	2	2	2				
Foundations Rev.				2	2				
Innovation & Chg								1	
Market Analysis								1	
Non WCBA Faculty								12	17
Total Credits	48	48	48	32	32	48	48	30	32
*Course also taught in Internet One Year, Internet MSE or Online MSM program									
6/3/2009									

**FACULTY COURSE COVERAGE
BY CREDIT HOUR**

MBA OFFBOOK PROGRAMS

	<u>P2MBA(S)</u>	<u>P2MBA(F)</u>	<u>EMBA</u>	<u>P1MBA(F)</u>	<u>P1MBA(S)</u>	<u>SFMBA</u>	<u>I2MBA</u>	<u>I1MBA</u>	<u>TOTALS</u>	<u>%</u>
Accounting	3	3	3			3	3		15	0.04
Finance	10	10	9	10	10	12	14	11	86	0.26
Management	9	9	9	6	6	9	10	7	65	0.19
Marketing	6	6	9	6	6	6	9	6	54	0.16
ISOM	9	9	9	3	3	9	6	3	51	0.15
Economics	6	6	6			6	3		27	0.08
Writing/Comm	3	3	2	3	3	3	3	3	23	0.07
Floating Electives	2	2		2	2				8	0.02
International Trip			1						1	0.00
Foundations Review				2	2			2	6	0.02
	48	48	48	32	32	48	48	32	336	1.00

OTHER OFFBOOK PROGRAMS

	<u>OBSBA</u>	<u>OEM</u>	<u>PMSE</u>	<u>IMSE</u>	<u>OMSM</u>	<u>TOTALS</u>	<u>%</u>
Accounting		3	3	3	3	12	0.07
Finance	12	3	10	15	3	43	0.26
Management	16	6	3	3	3	31	0.19
Marketing	8	3	2	3		16	0.10
ISOM	8			3	3	14	0.08
Economics	4			3	3	10	0.06
Other	12		2			14	0.08
FRE/GCM/HCRM			10		15	25	0.15
	60	15	30	30	30	165	1.00

6/3/2009

**MBA/MSE OFFBOOK PROGRAMS
2, 3 or 4 CR HR COURSES
BY ACADEMIC UNIT**

ACCOUNTING	7
FINANCE	27
MANAGEMENT	22
MARKETING	18
ISOM	16
ECONOMICS	9
TOTAL	99

Does not include floating 2 credit electives offered in the P1 and P2 MBA programs or multiple sections of internet courses.

6/3/2009

2009-10 RESOURCE STATEMENT: FLORIDA MBA PROGRAMS

<u>DIRECTOR/ASO DIRECTOR</u>	<u>ADMISSIONS</u>	<u>STUDENT SVCS</u>	<u>ADMIN/FINANCIAL</u>	<u>ALUMNI RELATIONS</u>
Alex Sevilla-Asst. Dean & Director	Michelle Lovell	Kara Cupoli	Renee Young	Melissa Baxley
Kelly Gust-Asso. Director	Andy Lord	Angie Holland	Devona Ferguson	
Christine Wilson-Sr. Secretary	Kathy Harper	John Gresley	Sherry Dent (80%)	
	Christine Brown	Tameray Brazzel	Connie Reed	
	Ruth Frank	Janin Mendendez	Bill Watson (25%)	
	Carrie Alvarez	Jim Silk		
		Herbania Bowen		
<u>Endowed MBA Scholarships</u>				
<u>Unrestricted:</u>				
#1644 McNulty	4,898			
#1792 Herndon Hiron	4,207			
#1904 Fry	5,114			
#2066 Bealls	4,932			
#2070 Bank of America	4,034			
#3468 Brinson	20,097			
#3486 Weyenberg	48,719			
#3514 Johnston	16,476			
#3540 McNulty	3,804			
#6216 Evans	12,058			
#7208 Bank of America	50,709			
#7590 Wachovia	51,884			
#7790 MBA Scholarships	23,130			
#8160 McKeel	8,868			
Unrestricted Total	258,729			
<u>Restricted:</u>				
#1224 Hess	9,827			
#1646 Fisher	4,095			
#2156 Lesueur	6,376			
#2318 First Bankers	5,007			
#6588 Hockmeyer	56,263			
#7032 Steinbrenner	16,493			
#7208 Matthews	12,892			
#7328 O'Brien	18,838			
#7356 Epstein	8,826			
#7550 Maroon	9,549			
Restricted Total	147,948			
Total Endowed Scholarships	406,677			
<u>Non-Endowed Schol.</u>				
#7193 Fannie Mae Term	16,318			
Total Non-Endowed Schol.	16,318			
<u>Other Endowed Funds</u>				
#5530 Wilson	24,691			
#6970 Koenig	29,219			
Total Other Endowed	53,910			
<u>Other Non-Endowed Funds</u>				
#3685 Excellence	54,728			
#5791 Speakers Series	1,612			
#7316 Stembler	19,437			
Total Other Non-Endowed	75,776			
Total Private Source Revenue 09	552,681			
			State Sources:	
			Current Rate w/fringes	691,308
			Vacant Rate	0
			OE, OPS	0
			Total State	691,308
			MBA DOCE Projections FY 2009-10	
			Expenses	
			Salaries:	
			Staff	2,021,858
			Dean Salaries (incl. fringes)	19,219
			Budget Callback	1,710,041
			Other Faculty Salaries	115,369
			Total Salaries	3,866,478
			Summer Research:	
			Commitment Grants	139,050
			Competitive Grants	618,000
			Total Research	757,050
			MBA Program Expenses:	
			Teaching Payments	2,425,334
			Working Prof Program OE	2,550,829
			MBA Office OE	460,000
			Marketing & Admissions	778,900
			Alumni Relations	71,000
			Student Services	192,200
			Total MBA Program	6,448,093
			Graduate Bus Career Svcs	80,000
			MBA/Spec MS Scholarships	477,000
			Other Expenses (College)	257,200
			UF Transfers	1,789,909
			TOTAL OUTFLOWS	13,675,700
			Resources	
			Proj. Rev. 7/1/09-6/30/10	13,747,716
			Carry Forward	7,000,000
			TOTAL RESOURCES	20,747,716
			Proj. DOCE Cash @ 6/30/1	7,072,016

Projected '09-'10 School of Business Revenue and Expenses
(excluding state rate)

-Total Revenue From IBA & IBT Sections	\$2,036,620	
- DOCE Interest	\$40,000	
- School of Business Staff Salaries	\$498,000	24.0%
- College Overhead Support (OPS, phones, postage, etc.)	\$365,000	17.6%
- Faculty Payments (Online BSBA)	\$192,220	9.3%
- Professional Development Programs	\$190,000	9.1%
- Online Testing & FedEx	\$172,000	8.3%
- Writing & Presentation Course Support	\$143,200	6.9%
- IT Staff Salaries	\$135,000	6.5%
- Electronic Platform TA Support	\$87,300	4.2%
- Community College Staff Salaries	\$80,000	3.9%
- DOCE Taxes & DOCE Expense Fees	\$71,515	3.4%
- Online Program Marketing	\$45,000	2.2%
- SB Computer & Office Expenses	\$30,000	1.4%
- SB Staff Conferences/Travel	\$20,000	1.0%
- Online TA Support	\$16,800	0.8%
TOTAL EXPENSES	\$2,046,035	98.5%
\$\$ AFTER EXPENSES	\$30,585	1.5%

Last revised 29 MAY 09

2009 BusinessWeek Student Survey Grades

	Ranking (Overall/Peer)	Teaching	Facilities & Service	Job Placement
Indiana	20/1	B	A	A+
Illinois	22/2	C	A	A+
Washington	25/3	B	A+	B
Maryland	35/4	B	A	B
Penn. St.	38/5	B	A	A
Wisconsin	40/6	B	B	A+
Ohio State	42/7	B	A	A+
Michigan St.	52/8	B	B	A
Florida	53/9	B	B	B
Minnesota	55/10	C	A	A
Purdue	61/11	C	B	A
Arizona	63/12	B	A	B
Iowa	76/13	C	C	C

Spring 2009 Upper-division Headcount

On Campus Programs

	3rd Yr.	4th Yr.	> 4th Yr.	Totals	%
Finance	379	361	37	777	39%
Marketing	167	245	38	450	23%
Management	99	143	27	269	14%
BABA	123	110	24	257	13%
Economics	57	82	15	154	8%
Info Systems	32	27	6	65	3%
TOTAL	857	968	147	1,972	

Transfer students make-up 14% of the third-year headcount.

Transfer students make-up 27% of the fourth-year headcount.

Transfer students make-up 59% of the greater-than-fourth-year headcount.

Online Business Program

	3rd Yr.	4th Yr.	> 4th Yr.	Totals
Online BSBA	162	128	143	433

2008-2009 Degree Production

	Summer	Fall	Spring	Total	%
Finance	59	89	238	386	33%
Marketing	32	53	186	271	23%
Management	33	41	95	169	14%
Online BSBA	48	48	36	132	11%
BABA	19	28	72	119	10%
Economics	6	19	58	83	7%
Info Systems	8	8	11	27	2%
TOTALS	205	286	696	1,187	

	'04-'05	'05-'06	'06-'07	'07-'08	'08-'09
BSBA & BABA	1,563	1,253	1,244	1,177	1,187
Growth		-19.8%	-0.7%	-5.4%	0.8%
Business Minor	480	448	499	486	639
Growth		-6.7%	11.4%	-2.6%	31.5%

ETS Major Field Test in Business (Summary of Spring 2009 Data)

Total Score and Percentiles (95% is 164-200)

N=23	N=74	N=30	N=104	N=8	N=25	N=88	N=37	N=204	N=99	N=11	N=38
On-Campus Students	ACG	ECON	FIN	ISOM	MAN	MAR	BABA	Native	On-Campus Transfers	Online Students	Freshmen
170	177	170	173	174	188	181	183	171	184	167	148
95%	95%	95%	85%	98%	95%	90%	90%	95%	95%	95%	10%

Subject-Specific Scores (on-campus grads, online grads, and freshmen)

ETS Subject Area	On-Campus Students	Online Students	Freshmen
Accounting	95%	65%	1%
Economics	95%	95%	60%
Management	95%	95%	10%
Quantitative Business Analysis	95%	95%	25%
Finance	95%	95%	15%
Marketing	95%	95%	30%
Legal and Social Environment	95%	95%	15%
Information Systems	80%	95%	5%
International Issues	95%	85%	35%

Subject-Specific Scores (by major)

ETS Subject Area	ACG	ECON	FIN	ISOM	MAN	MAR	BABA	Online Students
Accounting	95%	80%	95%	95%	75%	58%	70%	85%
Economics	95%	95%	95%	95%	95%	90%	95%	95%
Management	95%	95%	95%	95%	95%	95%	95%	95%
Quantitative Business Analysis	95%	95%	95%	95%	85%	95%	90%	95%
Finance	95%	95%	95%	95%	90%	80%	80%	95%
Marketing	95%	95%	95%	95%	95%	95%	95%	95%
Legal and Social Environment	95%	95%	95%	90%	95%	95%	95%	95%
Information Systems	85%	85%	85%	95%	90%	70%	85%	95%
International Issues	95%	95%	95%	95%	90%	75%	65%	85%

Summer 2009 Peer Visits

Horace: June

➤ Illinois (A/A+)

➤ Wisconsin (B/A+)

➤ Minnesota (A/A)

Brian: July

➤ Indiana (A/A+)

➤ Ohio State (A/A+)

➤ Penn State (A/A)

➤ UT-Austin (A+/A+)

Summer 2009 Peer Visits

- Career Services & Other Student Services
- Facilities
- Corporate and Alumni Relations
- Experiential Learning
- Strategies Utilized to Manage Headcounts of Individual Majors
- Depth of Academic Major and How These Classes are Staffed
- Study Abroad Programs

Career Coaching Teams

- Finance and IS: 3 Career Coaches
- Marketing and Economics: 2 Coaches
- Management and BABA: 2 Coaches
- Peer Mentors (6-7/coach; 1 per 40 UDS)
- Greater Connection with Faculty
- Major Courses Focused on Specific Days
 - Monday/Wednesday; Tuesday/Thursday
- Major-specific Programming



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Post-Doctoral Bridge to Business Programs Add to Pool of Academically Qualified Faculty

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A recent AACSB survey found that business schools are continuing to experience challenges with locating qualified doctoral faculty. As part of an ongoing initiative to increase the number of business doctorates, AACSB endorses a set of Post-Doctoral Bridge to Business programs. These innovative programs are designed to prepare doctoral faculty from related, non-business disciplines such as economics, engineering, math, psychology, sociology, and statistics for careers as business school faculty. Each program is unique and varies in length, discipline, and requirements. All candidates must already hold a research doctorate and have a proven research record. Developed in 2008 by five AACSB-accredited institutions, the programs have proven to be successful in increasing the pool of prospective academically qualified faculty. In this year alone, the programs have added 51 academically qualified faculty to the pool of prospects.

The benefits of the programs are abundant, as stated in a recent article from [the Economist.com](#), "Change is clearly under way: the AACSB, for one, is active, with its 'Bridge Programs', launching this year, attempting to boost cooperation between business academics and those in other disciplines. Such collaboration is becoming part of the business-education environment". The programs' graduates gain the same initial five-year qualification as a business doctorate, increase their earning potential, and become part of a diverse research and teaching environment. Schools who hire program graduates receive a multi-disciplinary advantage while meeting AQ faculty requirements.

Four of the five Post-Doctoral Bridge to Business programs have graduated their first cohort groups and two programs have begun. Information on last year's graduates (concentrations ranging from supply chain management, marketing, and organizational behavior to finance, accounting, international business, and technology and innovation) can be found on AACSB's Website. To view graduate vitae, click here.

For more on the Post-Doctoral Bridge to Business Programs, including individual program requirements and contact information, visit www.aacsb.edu/bridge/bridgeschools or write to one of the schools below.

* [Greenville College of Management](#) – Scheduled to Graduate October 2009

* [University of Florida](#) – Class of September 2008

Accounting and Finance: 10 graduates

International Business: 5 graduates

Marketing and Management: 6 graduates

* [University of Toledo](#) – Class of October 2008

Supply Chain and Technology Management: 4 graduates

* [Tulane University](#) – Class of May 2009

Finance: 7 graduates

Marketing: 6 graduates

Organizational Behavior: 1 graduate

* [Virginia Tech](#) – Class of August 2008

Finance: 6 graduates

Marketing: 3 graduates



2008 BRIDGE PROGRAM GRADUATES JOB PLACEMENT DATA*

1. Gary Oster: AQ certification lead to promotion - Not seeking a job – Regent University (IB&E)
2. Gregory Stone: AQ certification lead to promotion - Not seeking a job – Regent University (M&M)
3. Michelle Jonhston - AQ certification lead to promotion - Not seeking a job – University of Montevallo (M&M)
4. Tim Timura – Continuing work as adjunct faculty at Lehigh University and at Kutztown University. (IB&E)
5. Cathy Dennison – Looking for a job (A&F)
6. Sharron Terrell – Started working as adjunct faculty at University of the District of Columbia (A&F)
7. John Grigsby – Looking for a job (A&F)
8. Joon Park – Started working as full time faculty at University of Arkansas at Pine Bluff (A&F)
9. R.T. Good- Continuing work as adjunct faculty at Shenandoah University (IB&E)
10. Linda A. Hall – Continuing work as full time faculty at SUNY Fredonia School of Business (A&F)
11. Kastro Hamid – Looking for a job (A&F)
12. Dan Gaygen - Started working as a visiting professor at University of South Dakota (M&M)
13. Fred Maidment - Continuing work at Olympic Steel, Winder, GA (IB&E)
14. Carol Adams-Means – Starting to teach at the American University in Kairo in Fall 2009 (M&M)

* Several participants have not yet provided us with the relevant information. We will update this list as the information is received.

2009 Bridge Program Participants

NAME & LAST NAME	UNIVERSITY	MAJOR	FIELD
Christopher Miller	University of Las Vegas	Hotel Administration	International Business and Entrepreneurship
S. Kevin Benderer	Ohio State University	Sports & Event Management	International Business and Entrepreneurship
Le-Quita South	University of Georgia	Higher Education	International Business and Entrepreneurship
Robert Jenkins	University of Hawaii	Education	Accounting and Finance
Young Seob Son	University of Memphis	Economics	Accounting and Finance
Wade Dunn	University of South Dakota	J.D.	Marketing and Management
Donald Carvey	Indiana State University	Economics	International Business and Entrepreneurship
Suparna Chatterjee	University of Wisconsin-Milwaukee	Sociology	International Business and Entrepreneurship
Marsha Lay	Missouri College	J.D.	Marketing and Management
Kevin Cooney	Arizona State University	Political Science	Marketing and Management
Brian Sloboda	Southern Illinois University	Economics	Accounting and Finance
James Page	University of Colorado	M.B.	International Business and Entrepreneurship
Jason (Junhua) Jia	Wayne State University	Instructional Technology	Accounting and Finance
Anna Helm	Georgetown University	German Studies	Marketing and Management
Zahed Sobhani	University of Leeds, UK	Psychology	Marketing and Management

Information about 2nd round of programs

	<i>Tulane</i>	<i>Virginia Tech</i>	<i>Florida</i>	<i>Grenoble</i>	<i>Toledo</i>
Plans for 2nd program	Paper will become a for-credit requirement in one of the 4 seminars in each specialization at the discretion of the faculty	Changes in the program: restructured curriculum, initiate participant research agenda before entering the program, reduce pedagogical component, add management track in 2010 Role AACSB: Assume management responsibility over the 5-school promotional exhibits at selected annual meetings and expand internet advertisement	Continue to offer the program in the 3 areas of specialization	Program will be 6 months for classroom tutoring and 6 months for submission of 2 working papers of publishable standard	AACSB should be more active in placement for these graduates Assistance w/ tuition loan programs would be very helpful
Tuition cost	Will be determined	\$ 34,500	\$ 25,000	\$15,000	\$ 26,000
Enrollments	2 nd program delayed until 2010	6 finance and 5 marketing	6 Entrepreneurship and international business 4 marketing and management 5 accounting and finance	Not yet started	4 supply chain and technology

	<i>Tulane</i>	<i>Virginia Tech</i>	<i>Florida</i>	<i>Grenoble</i>	<i>Toledo</i>
Contact hours	220	320	80	120	280
Structure program	12 months: 2 week introduction, 4 semester long seminars meeting 3 long weekends per months (credit provided)	Eight weeks: instructor lead	1 weekend per month for 5 months	8 months : 1 week and 5 weekends workshop	7 week residency, followed by research presentation 90-120 days later.
Tuition cost per year and contact hour	42,500/193	29,500/92 (08) 34,500/108 (09)	21, 600/270 (08)* 25,000/312.5 (09)* *This amount includes a laptop, all the course materials, and some meals.	10,000/ 85 euro's	26,000/92.86
Published research paper/graduation project	Yes	Yes	Research proposal	Yes	Research proposal of publishing standard
Number of faculty involved	17 (16 research active)	34 (finance:8, Marketing: 10, Pedagogy: 4, college admin. 7, guest speakers: 5	18	15	15
Specialization/enrollments	Finance: 7 Marketing: 6 Org. behavior: 5	Finance: 6 Marketing: 3	Accounting & finance: 11 International Business & Entrepreneurship: 7 Marketing & Management 6	Technology and innovation:7	Supply chain and technology management: 4
Specialization/graduates	Finance: 7 Marketing:6 Org. behavior: 5	Finance: 6 Marketing: 3	Accounting & finance: 10 International Business & Entrepreneurship: 5 Marketing & Management 6	Technology and innovation:7	Supply chain and technology management: 4 – 3 with AACSB certificate, 1 with UT certificate
Specialization/secured position	Finance: 5 Marketing: 5 Org. behavior: 4	Finance: 4 Marketing: 2	Accounting & finance: 3 International Business	Technology and innovation: 5	Supply chain and technology: 3

			& Entrepreneurship: 4 Marketing & Management : 4		
Challenges	Support for published research paper	Need additional support from AACSB deans and AQ schools to promote student recruitment into the program and their placement following graduation	Management of participants' expectations was difficult at times. Tuition financing was a challenge for some participants	Recruitment and competition from other US bridge to business programmes	Tuition financing greatest challenge Job placement
successes	Quality and diversity of candidates	66% have secured permanent or adjunct business school employment Active programs of research established within 1 year (4 refereed pubs and 3 conf. papers) Wide spread press coverage (business week, wall street journal, financial times, chronicle of higher ed and bized) Program recognition at major annual conferences Well attended info sessions at AACSB meetings and conferences	Quality, diversity, and enthusiasm of the participants Dedication of faculty Sustained demand for program from qualified applicants	Participants are enthusiastic	1 job placement because of enrollment in program, all students successful in the program (3 working in business school), feedback from students very positive
Plans for next year	Paper will become a for-credit requirement in one of the 4 seminars in each specialization at the	Recruitment efforts: good interest, actual enrollments not yet confirmed (funding related issues)	We will continue to offer the program in the 3 areas of specialization.	Program will be 6 months for classroom tutoring and 6 months for submission of 2 working papers of	AACSB should be more active in placement for these graduates Assistance w/ tuition loan programs would

	discretion of the faculty	Changes in the program: restructured curriculum, initiate participant research agenda before entering the program, reduce pedagogical component, add management track in 2010 Role AACSB: Assume management responsibility over the 5-school promotional exhibits at selected annual meetings and expand internet advertisement		publishable standard	be very helpful
<i>Salary information</i>	Not provided, background of students on website	Not provided	Not provided	Highly confidential in France	Not provided

Hough Hall Recap/Outlook

Total Funding Model

	Total	Private Funds	Match Funds
Complete Project	\$23,000,000	\$11,500,000	\$11,500,000

Non-Reimbursement Model

	Total	Private Funds	Match Funds
Complete Project	\$23,000,000		
Less WCBA Advance	\$1,500,000		
Net Costs to Recover	\$21,500,000	\$10,750,000	\$10,750,000

Timeline



Stuzin Hall Renovation

Why?

-To bring a more modern finish to the building like in Gerson and Hough Halls

Phase I – Public Space Upgrades

- Begins Late August and should conclude end of December
- Upgrades Throughout Building Restrooms:
 - New Floor and Wall Tiles
 - New Ceiling
 - New Sink Fixtures
 - New Restroom Partitions
- Upgrades to 2nd & 3rd Floor Corridors:
 - New Carpet Tile Flooring
 - Painted Walls
 - New Ceiling and Lights
 - Re-laminated Hallway Doors
 - New Fire Sprinkler System

Phase II – Office Area Upgrades

- Planning to begin in future years

Phase III – Classroom Upgrades

- Planning to begin in future years