

LHU Summer Cost Model - Undergrad
Per 3 credit course

16
Students

	<u>Credits/ Students / FTE</u>	<u>Rev/credit or student</u>	
Revenue:			
Tuition	48	\$ 231	11,088
Tuition Technology Fee	16	\$ 60	960
Fees	48	\$ 44	2,129
Appropriation	3.2	\$ 726	2,323
Total Revenue			16,500
Cost of Revenue:			
Faculty Personnel Cost	1,730	3	5,190
Release Time		21%	1,073
Benefits		12%	752
Direct cost of Revenue			7,014
Overhead		76%	5,339
Total Cost of Revenue			12,353
Contribution Margin			4,147 25%
General & Administrative Expenses:			
General and Admin		26%	3,265
Total G&A Expense			3,265
Total Expenses			15,618
Net			882