

**BOARD OF HIGHER EDUCATION**  
**REQUEST FOR COMMITTEE AND BOARD ACTION**

**COMMITTEE:** Assessment and Accountability

**NO.:** AAC 10-17

**COMMITTEE DATE:** April 27, 2010

**BOARD DATE:** May 4, 2010

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**BAY STATE COLLEGE, INC.**  
**BACHELOR OF SCIENCE IN CRIMINAL JUSTICE**

**MOVED:** The Board of Higher Education hereby approves the Articles of Amendment of **Bay State College, Inc.**, to award the **Bachelor of Science in Criminal Justice**.

Authority: Massachusetts General Laws Chapter 69, Section 30 et seq.

Contact: Francesca B. Purcell, Ph.D., Associate Commissioner for Academic and P-16 Policy

## **BOARD OF HIGHER EDUCATION**

May 2010

Bay State College, Inc.

Bachelor of Science in Criminal Justice

### **INTENT**

Bay State College, Inc., submitted an application in July 2009 to offer a Bachelor of Science in Criminal Justice. The proposed baccalaureate program intends to build upon the existing associate in science in criminal justice which enrolls over 60 students and will also offer a concentration in private security. While many of these current students seek entry-level jobs in law enforcement, parole, and corrections, many also desire a four-year degree to increase their career and educational options. The proposed program will incorporate upper-level division work preparing students for careers in local, state and federal law enforcement and corrections; county and state probation and parole agencies working with the court system, and private corporate security and investigative firms.

The mission of the College and the proposed program are aligned by their shared emphasis on teaching the value of moral behavior. Bay State's commitment to helping students reach their full potential as "ethically and socially aware citizens" is mirrored by the proposed Criminal Justice Program that inserts ethical considerations as a curricular thread that runs through program courses.

### **INSTITUTIONAL OVERVIEW**

Bay State College, Inc., is a private, proprietary institution located in Boston, Massachusetts, and accredited by the New England Association of Schools and Colleges (NEASC). The College was first founded as a travel academy in 1946. Over the years, it has pursued a more comprehensive general education curriculum, with an emphasis on written and oral communication skills. Currently, Bay State offers associate and baccalaureate degree programs in business and commerce, allied health and other disciplines, which include the 2004 approval of the Bachelor of Science in Management, Bachelor of Science in Entertainment Management, and Bachelor of Science in Fashion Merchandising. The College is now seeking to offer the Bachelor of Science in Criminal Justice.

### **ACADEMIC AND RELATED MATTERS**

#### *Curriculum (Attachment A)*

The curriculum builds on a foundation of 40 credits (13 courses) of general education. The mission of the General Education program at Bay State College is to provide students with an interdisciplinary core curriculum that focuses on skills in written and oral communication, critical thinking, and analytical reasoning, as well as an understanding of historical and social concepts that can be applied in academic, professional, and life situations.

Students will take major courses in areas such as criminological theories, criminal law, criminal procedure, forensics, and justice administration. In addition, the program requires completion of an American Diversity course and an additional upper-level course in race, ethnicity or gender. Students in the private security concentration will take courses in private security, legal aspects of private security, physical security, security management, and financial accounting.

Student will also gain a grounding in the disciplines related to criminal behavior, especially psychology and sociology; an understanding of the role of law, government, courts, human rights and due process in the judicial system; and an awareness of the importance of community corrections, probation and parole. Other courses will provide a context of ethical values and codes, cybercrime, victim's rights and allow exploration of individual interests in seven elective courses, at least one in the humanities and one in the social sciences. The curriculum also includes two internships in areas that correspond to a student's interest, allowing for a supervised investigation of careers and roles in agencies and criminal justice locales, one in the second year and one in the final year of study.

### *Student Learning Outcomes*

Upon completion of the Bay State College Baccalaureate of Science in Criminal Justice, students will:

1. Understand the rule of law and the roles of government, police agencies and the justice system.
2. Recognize the major causes of crime and be able to develop effective crime prevention models.
3. Demonstrate the empathy, cultural sensitivity, and interpersonal skills necessary to communicate with victims and offenders, their families, and witnesses in the justice system.
4. Apply substantive and procedural criminal laws to various factual scenarios.
5. Possess the oral, listening, and written communication skills necessary to conduct interviews and interrogations; file reports that meet legal requirements necessary for acceptance in court, and communicate with victims and offenders, their families, witnesses, and colleagues.
6. Use technology to access offender information, collect data, and investigate criminal activity.
7. Perform statistical analysis of crime data and research.
8. Understand the forensic methods used to collect and analyze evidence in criminal investigations.
9. Articulate a comprehensive understanding of the processing of criminal cases and offenders from the investigative stage to community corrections, incarceration and offender re-entry into society.
10. Demonstrate an understanding of and ability to apply to ethical dilemmas faced in the field the codes of ethics of the ABA, ASIS, ACA and IACP.\*

### *Admission Requirements*

New students must:

- Complete a Bay State College admissions application
- Graduate from high school with a 2.3 score or better
- Submit ACT or SAT scores
- Submit a recommendation from a high school faculty member  
(No recommendation required if GPA 2.5 or higher)

**Transfer Students must:**

- Maintain a minimum GPA of 2.3 or higher from an accredited college
- Have completed 12 or more credits towards graduation
- Submit a recommendation from a faculty member  
(No recommendation required if GPA 2.5 or higher)

**Projected Enrollments**

Program Enrollment Projection - Total Bachelor Degree Program Population

	# of Students Year 1			# of Students Year 2			# of Students Year 3			# of Students Year 4		
	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer
New Full Time	17	12	8	22	15	8	26	15	8	32	16	9
Continuing Full Time	6	22	13	35	50	21	52	66	22	61	77	23
New Part Time	2	1	1	2	2	1	3	2	1	3	2	1
Continuing Part Time	1	2	2	4	6	3	6	7	3	7	8	3
<b>Total Headcount*</b>	<b>26</b>	<b>38</b>	<b>24</b>	<b>63</b>	<b>73</b>	<b>33</b>	<b>87</b>	<b>90</b>	<b>34</b>	<b>103</b>	<b>103</b>	<b>36</b>

Program Enrollment Projection - Day Division - Bachelors Only

	# of Students Year 1			# of Students Year 2			# of Students Year 3			# of Students Year 4		
	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer
New Full Time	9	4	0	14	7	0	18	7	0	23	7	0
Continuing Full Time	4	13	0	17	27	0	30	40	0	39	50	0
New Part Time	1	0	0	1	1	0	2	1	0	2	1	0
Continuing Part Time	0	1	0	2	2	0	3	4	0	3	4	0
<b>Total Headcount</b>	<b>15</b>	<b>18</b>	<b>0</b>	<b>34</b>	<b>37</b>	<b>0</b>	<b>53</b>	<b>52</b>	<b>0</b>	<b>68</b>	<b>63</b>	<b>0</b>

Program Enrollment Projection - Continuing Education (2 campuses combined)

	# of Students Year 1			# of Students Year 2			# of Students Year 3			# of Students Year 4		
	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring	Summer
New Full Time	8	8	8	8	8	8	8	8	8	9	9	9
Continuing Full Time	2	10	13	18	24	21	22	25	22	22	26	23
New Part Time	1	1	1	1	1	1	1	1	1	1	1	1
Continuing Part Time	0	1	2	3	3	3	3	4	3	3	4	3
<b>Total Headcount</b>	<b>11</b>	<b>20</b>	<b>24</b>	<b>29</b>	<b>36</b>	<b>33</b>	<b>34</b>	<b>38</b>	<b>34</b>	<b>35</b>	<b>40</b>	<b>36</b>

**Assumptions:**

- 1) Continuing Education (CE) Students take approximately 10.5 credits on average per semester for 3 semesters per year
- 2) Day students take on average 13.8 credits per semester for two semesters per year
- 3) The number of Continuing students, full or part time, include sophomore associate degree students who become juniors
- 4) With the Associate degree already operating, it is anticipated that the first start for the bachelors will have Freshmen and Juniors  
As a result, the continuing number in Spring of the first year is higher than the Fall population
- 5) The summer sessions only include CE students, so populations drop

\*Differences may be due to rounding

**RESOURCES**

**Administration and Faculty**

One additional full-time Criminal Justice faculty member will be added in 2010. As the program grows, for every 40 full-time students, an additional full-time faculty member will be added so that by 2012-2013 there will be two new faculty appointments. Hiring a Ph.D. in the social sciences is considered a high priority. As many as five adjuncts will teach, mainly providing contemporary perspectives in such specialty fields as probation, parole and private security. Currently, in support of this and other programs, the General Education Department is hiring new full-time faculty members in the areas of math and English as well as an adjunct faculty member to teach Spanish. These new hires will begin in September of 2009.

Staffing will include additional advisors and career services specialists as enrollment grows over the next five years. The proposed Bay State College Bachelor's Degree in Criminal Justice will be led by the Chair of the Criminal Justice program who reports to the Vice President of Academic Affairs. Both the Criminal Justice department and Early Childhood program operate under the Department of Social and Human Services. The chair serves on the Academic Management Team along with the Director of General Education, who supervises the arts and science core courses. The Academic Vice President also supervises the Bay State College Librarian and the Director of the Office of Academic Development.

### *Library*

The Bay State College library catalogue in 2009 listed 930 books on criminal justice and related fields (psychology, criminology, and sociology), which is 14 percent of the total collection. The Bay State College electronic databases include Lexis Nexis, with access to thousands of academic research articles in criminal justice and related fields. Bay State also subscribes to Infotrac, JSTOR, EBSCO, Proquest Central, Hoovers (corporate information), and Gale's Expanded Academic ASAP. Students are able to access these databases from anywhere at any time with a Bay State email address and password.

As part of the planning for the bachelor's degree, Bay State surveyed six other small and midsized college libraries where criminal justice degrees were offered (Anna Maria, Bay Path, Becker, Curry, Newbury and Nichols Colleges). As a result, the Librarian has recommended that either CQ Researcher or Issues and Controversies be added in 2010 prior to the start of the program. Additional database subscriptions will be acquired as the program matures, such as Westlaw and the Criminal Justice Periodical Abstracts database.

The goal is to have 1000 additional Criminal Justice book titles by 2014, which requires adding 200 new books each year, with a special focus on the upper-level criminal justice courses and related social science courses. This will require \$3000 per year for new book acquisitions over the next five years. The Librarian will use *Resources for College Libraries*, *Choice* reviews, peer institution catalog comparisons, and faculty recommendations as selection tools.

All Bay State students are also encouraged to sign up for a Boston Public Library card. The Boston Public Library's Copley branch is two blocks from the Bay State College Library, and students are given an orientation of the Copley branch library with their English instructors. The BPL provides Bay State students with access to an additional six million books as well as the Government Documents collection, where criminal justice students can find over three million government publications in various formats. Students can also search the 130 databases available from the Boston Public Library Electronic Resources web page from any computer with an internet connection.

### *Facilities and Equipment*

Bay State is housed within eight brownstone apartments (six of them residence halls) on Commonwealth Avenue and leases classroom space at 31 St. James St. and 437 Boylston St. a few blocks from the residence halls. The plan is to have Criminal Justice classrooms and office space on the floor close to the forensic lab. There will be offices for three full-time faculty, conference space, and access to communications and production equipment.

### *Fiscal Resources (Attachment B)*

Bay State College submitted a budget for the first four years of the proposed program.

## **EVALUATION**

## *Visiting Committee*

The visiting team consisted of:

- Robert A. Hayes, Ph.D., Visiting Team chair, Vice President of Academic Affairs, Westfield State College;
- David Schroeder, Ph.D., Assistant Professor, Assistant Chair, Henry C. Lee College of Criminal Justice and Forensic Sciences, University of New Haven (West Haven, CT); and
- Anne M. Sullivan, Ph.D., Professor and Chair of the Criminal Justice Department, Salem State College (Salem, MA).

The three-member visiting committee reviewed printed materials and carried out a site visit on January 21-23, 2010, where the Committee toured the facilities and met with administrators, faculty, staff, and students.

## *Findings*

The visiting committee noted that throughout the visit it was apparent that there is detailed knowledge and strong support of the proposed program by the President, administration, faculty/staff and students.

The visiting committee's primary recommendations centered on curriculum modifications including the following:

- Familiarize students with the Ethical Standards of the Academy of Criminal Justice Sciences.
- Offer a broader array of courses in Criminological Theory and Diversity (Race, Ethnicity and Crime, Gender and Crime)
- Reconsider the need for so many specialized criminal justice courses which may contain redundancies in other courses, thereby increasing the possibility of more electives and general education courses.

The visiting committee also recommended that the College provide for increased evaluation and oversight of faculty teaching at the Middleboro campus as well as additional funds for Middleboro to improve classroom technology and improve access to library resources; to fill the two proposed Ph.D. faculty positions and prepare to hire more Ph.D.s in criminal justice to maintain a reasonable Ph.D.-to-student ratio; and to consider expanding the library's offerings at a greater pace.

## *Institutional Response*

The College revised the curriculum significantly in response to the visiting committee's recommendations creating a better balance between required criminal justice courses and general education courses and free electives. The College also incorporated a 300-level criminological theories course and revised the Introduction to Criminal Justice course to include a unit that overviews criminological theories. The Applied Ethics course in the senior year was changed to include a review of the Academy of Criminal Justice Sciences ethical code. The Criminal Justice faculty will also encourage student membership in the Academy of Criminal Justice Sciences.

The Program Chair from the Criminal Justice program in Boston will travel to Middleboro once each semester to conduct evaluations of the Middleboro criminal justice faculty. The College finalized a plan to spend \$50,000 on new classroom technology at the Middleboro campus and also established an agreement with the Maxwell Library of Bridgewater State College

guaranteeing that all Bay State College students have access to walk-in librarian assistance, resources for academic research, and study space. In addition, students may purchase a community borrower's card for a fee of \$25 per year.

The College's plan is to ensure that two-thirds of its Criminal Justice faculty members hold a Ph.D. in Criminal Justice or closely related discipline.

The College has doubled the pace and the short-term goal of acquiring new criminal justice-related titles from 200 to 400 each year for the next five years. This is an increase in the print budget from \$10,000 to \$20,000 each year. In addition to expansion of criminal justice titles, the College will add a specific line item in the library budget earmarked for electronic databases. The College also has specific plans to add the Congressional Quarterly and Criminal Justice Abstracts databases by the year 2010.

#### **PUBLIC HEARING**

The required public hearing was held on March 24, 2010, at 10 a.m. in the Department of Higher Education's office. No comments were offered in opposition to the proposed program.

#### **STAFF ANALYSIS AND RECOMMENDATION**

After a thorough evaluation of all documentation submitted, staff is satisfied that the proposed Bachelor of Science in Criminal Justice by Bay State College meets the criteria set forth in 610 CMR 2.08 in the Degree-Granting Regulations for Independent Institutions of Higher Education. Recommendation is for approval.

## ATTACHMENT A: CURRICULUM OUTLINE

### Bachelor of Science in Criminal Justice

Required (Core) Courses in the Major (Total # courses required = 16)		
Course Number	Course Title	Credit Hours
FYE 101	First Year Experience	1
CRI101	Introduction to Criminal Justice	3
CRI102	Criminal Law	3
CRI202	Corrections	3
CRI203	Functions of Police in Modern Society	3
CRI205	Criminal Procedure	3
CR210	Communications in Criminal Justice	3
CRI215	Forensics	3
CRI 299	Criminal Justice Internship I	3
CRI304	Victim's Rights	3
CRI312	Criminological Theories	3
CRI400	Research Methodology for Criminal Justice	3
CRI401	Quantitative and Qualitative Data in Criminal Justice	3
CRI402	Applied Ethics in Criminal Justice	3
JA	Justice Administration Elective	3
CRI499	Criminal Justice Internship II	3
CRI 450	Criminal Justice Senior Seminar	3
Subtotal Required Program Course Credits		49
<i>Elective Courses (Total # of Courses Required 12)</i>		
CRI110	American Courts	3
CRI204	Civil Rights and Liberties	3
CRI208	Juvenile Justice	3
CRI209	Homeland Security	3
CRI211	Criminal Investigations	3
CRI2118	Intelligence Investigations	3
CRI300	White Collar Crime	3
CRI301	Cyber Crime	3
CRI302	Probation, Parole and Community Corrections	3
CRI303	Community Policing	3
CRI305	Incarceration, Rehabilitation and Reentry	3
CRI404	Criminal Justice Administration	3
CRI422	Comparative Criminal Justice	3
LAW110	Business Law	3



Two courses from the courses listed above	Program Electives	6
Four courses	Open Electives	9
Two courses	Humanities Electives	3
Two courses	Social Science Electives	3
One course	Literature Elective	3
One course	Math Elective	3

<i>General Education Courses (Total # courses required = 13) Not including general education elective courses, which are listed separately under the elective section</i>		
<i>Indicate Distribution of General Education Requirements Below</i>		<b># of Gen Ed Credits</b>
<i>BIO101</i>	<i>Biology</i>	3
<i>BIO101L</i>	<i>Biology Lab</i>	1
<i>CIS102</i>	<i>Computer Information and Literacy</i>	3
<i>COM101</i>	<i>Public Speaking</i>	3
<i>ENG101</i>	<i>English I</i>	3
<i>ENG102</i>	<i>English II</i>	3
<i>MAT101</i>	<i>College Algebra</i>	3
<i>POL101</i>	<i>U.S. Government</i>	3
<i>PSY101</i>	<i>Psychology</i>	3
<i>RGE</i>	<i>Race Gender Ethnicity Requirement</i>	3
<i>SOC101</i>	<i>Sociology</i>	3
<i>SOC206</i>	<i>Sociology of Deviance</i>	3
<i>SOC207</i>	<i>American Diversity</i>	3
<i>Subtotal General Education Credits</i>		37
<i>Curriculum Summary</i>		
Total number of courses required for the degree		40
Total credit hours required for degree		122

**Undergraduate Program Curriculum Outline**

**SECURITY CONCENTRATION**

Required (Core) Courses in the Major (Total # courses required = 18)		
Course Number	Course Title	Credit Hours
ACC101	<i>Financial Accounting I</i>	3
FYE101	<i>First Year Experience</i>	1
CRI101	<i>Introduction to Criminal Justice</i>	3
CRI102	<i>Criminal Law</i>	3
CRI105	<i>Introduction to Security</i>	3
CRI205	<i>Criminal Procedure</i>	3
CR210	<i>Communications in Criminal Justice</i>	3
CRI 214	<i>Physical Security</i>	3
CRI215	<i>Forensics</i>	3
CRI216	<i>Security Management</i>	3
CRI 299	<i>Criminal Justice Internship I</i>	3
CRI307	<i>Legal Aspects of Private Security</i>	3
CRI400	<i>Research Methodology in Criminal Justice</i>	3
CRI401	<i>Quantitative and Qualitative Data Analysis</i>	3
CRI402	<i>Applied Ethics in Criminal Justice</i>	3
CRI499	<i>Criminal Justice Internship II</i>	3
CRI 450	<i>Criminal Justice Senior Seminar</i>	3
JA	<i>Justice Administration Elective</i>	3
<i>Subtotal Required Program Course Credits</i>		52
Elective Courses (Total # courses required = 10 ) (attach list of choices if needed)		
CRI110	<i>American Courts</i>	3
CRI204	<i>Civil Rights and Liberties</i>	3
CRI208	<i>Juvenile Justice</i>	3
CRI209	<i>Homeland Security</i>	3
CRI211	<i>Criminal Investigations</i>	3
CRI2118	<i>Intelligence Investigations</i>	3
CRI300	<i>White Collar Crime</i>	3
CRI301	<i>Cyber Crime</i>	3
CRI302	<i>Probation, Parole and Community Corrections</i>	3
CRI303	<i>Community Policing</i>	3
CRI305	<i>Incarceration, Rehabilitation and Reentry</i>	3
CRI404	<i>Criminal Justice Administration</i>	3
CRI422	<i>Comparative Criminal Justice</i>	3

LAW110	Business Law	3
One course from the list above	Program Elective	3
Three courses	Open Electives	9
Two course	Humanities	6
Two courses	Social Science Electives	6
One course	Literature Elective	3
One course	Math Elective	3
	<i>Subtotal Elective Credits</i>	30
General Education Courses (Total # courses required = 13 ) Not including general education elective courses, which are listed separately under the elective section		
Indicate Distribution of General Education Requirements Below <a href="#">Attach or Insert Link to List of General Education Offerings (Course Numbers, Titles, and Credits)</a>		# of Gen Ed Credits
BIO101	Biology	3
BIO101L	Biology Lab	1
CIS102	Computer Information and Literacy	3
COM101	Public Speaking	3
ENG101	English I	3
ENG102	English II	3
MAT101	College Algebra	3
POL101	U.S. Government	3
PSY101	Psychology	3
RGE	Race, Gender, Ethnicity Requirement	3
SOC101	Sociology	3
SOC206	Sociology of Deviance	3
SOC207	American Diversity	3
	<i>Subtotal General Education Credits</i>	37
<i>Curriculum Summary</i>		
Total number of courses required for the degree		41
Total credit hours required for degree		122

**ATTACHMENT B: Budget**

	<b><u>Bachelor of Science in Criminal Justice</u></b>					
Bachelor of Science in Criminal Justice	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>	<b><u>Year 4</u></b>	<b><u>Year 5</u></b>	
<b>Summary of Key Metrics</b>						
# of campuses offering by Year End	3	3	3	3	3	3
New Students starting - Bachelors only	41	50	55	63	63	63
Graduates - Bachelors	0	6	9	12	12	12
Ending (Spring) Population - Assoc. + Bachelors	81	76	82	90	94	94
	<b><u>Year 0</u></b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>	<b><u>Year 4</u></b>	<b><u>Year 5</u></b>
Tuition revenue	\$ -	\$ 1,586,505	\$ 1,894,825	2,145,342	\$ 2,461,323	\$ 2,730,244
Other Fees	-	23,813	59,063	68,217	79,659	89,340
Institutional Aid	-	<u>(219,447)</u>	<u>(272,149)</u>	<u>(314,333)</u>	<u>(367,055)</u>	<u>(411,661)</u>
<b>Total Revenue</b>	\$ -	\$ 1,390,870	\$ 1,681,739	1,899,227	\$ 2,173,927	\$ 2,407,922
<b>Facilities and Instruction</b>						
Instructor Salaries	-	442,830	661,362	712,542	738,266	760,066
Instructor Benefits	-	37,083	29,756	44,797	45,735	47,335
Cost of Supplies	-	22,550	42,426	48,414	48,414	51,573
Cost of library electronic resources / journals	-	20,000	24,000	30,000	35,000	40,000
Cost of Classroom Space	-	28,600	28,600	28,600	28,600	28,600
Depreciation of Program Specific Instructional Equipment/Facility	<u>2,000</u>	<u>4,000</u>	<u>6,000</u>	<u>8,000</u>	<u>10,000</u>	<u>12,000</u>
<b>Cost of Facilities and Instruction</b>	\$ 2,000	\$ 555,064	\$ 792,144	\$ 868,027	\$ 906,015	\$ 939,575
Facilities and Instruction as % to Revenue		39.9%	47.1%	45.7%	41.7%	39.0%
<b>Marketing and Admissions Costs</b>						
Advertising Expense	63,000	117,045	101,655	108,090	108,090	108,090
Marketing Collateral and Postage Expense	10,000	10,000	10,000	10,000	10,000	10,000
Other variable Marketing and Admissions costs	=	=	=	=	=	=

<b>Marketing and Admissions Expense</b>	\$ 73,000	\$ 127,045	\$ 111,655	\$ 118,090	\$ 118,090	\$ 118,090
		9.1%	6.6%	6.2%	5.4%	4.9%
<b>Admin Expense</b>						
Bad Debt Expense	-	55,635	67,270	75,969	86,957	96,317
Campus Staff Supporting Students	-	319,900	386,800	436,822	500,003	553,822
Other Admin Expenses	<u>37,000</u>	-	-	-	-	-
<b>Total Admin Expense</b>	\$ 37,000	\$ 375,535	\$ 454,069	\$ 512,791	\$ 586,960	\$ 650,139
		27.0%	27.0%	27.0%	27.0%	27.0%
<b>Total Expenses</b>	<u>\$ 112,000</u>	<u>\$ 1,057,644</u>	<u>\$ 1,357,868</u>	<u>\$ 1,498,909</u>	<u>\$ 1,611,065</u>	<u>\$ 1,707,118</u>
		76.0%	80.7%	78.9%	74.1%	70.9%
<b>Contribution to Operating Surplus</b>	<u>\$ (112,000)</u>	<u>\$ 333,227</u>	<u>\$ 323,870</u>	<u>\$ 400,319</u>	<u>\$ 562,862</u>	<u>\$ 700,118</u>
		24.0%	19.3%	21.1%	25.9%	29.1%
<b>Cumulative Contribution to Surplus</b>	<b>\$ (112,000)</b>	<b>\$ 221,227</b>	<b>\$ 545,097</b>	<b>\$ 945,416</b>	<b>\$ 1,508,278</b>	<b>\$ 2,208,396</b>
<b>Cash Flow:</b>						
Add back Depreciation	\$ (110,000)	\$ 337,227	\$ 329,870	\$ 408,319	\$ 572,862	\$ 712,118
Deduct capital Expenditure (cost of library books)	20,000	20,000	20,000	20,000	20,000	20,000
Cash Flow	\$ (130,000)	\$ 317,227	\$ 309,870	\$ 388,319	\$ 552,862	\$ 692,118