



OHIO
UNIVERSITY

Budget Book

2014-2015

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1 Executive Summary

Introduction by Pam Benoit, Executive Vice President and Provost, and Stephen T. Golding, Vice President Finance and Administration, CFO and Treasurer

We are presenting for approval the FY15 Ohio University operating budget, which is the second university budget developed using Responsibility Center Management (RCM) principles and the first prepared by the colleges and departments without external assistance. This comprehensive, all funds, transparent approach to budgeting is supported by the Fiscal Year 2014 – 2015 Budget Book that allows the Board of Trustees to better understand future financial performance, long-term planning efforts, and the decision-making processes used by the University and its academic planning units.

The FY15 budget reflects a clear set of institutional priorities tied to our 4X4 strategic planning grid:

- To ensure that Ohio remains affordable and accessible to Ohio students and their families we limited our tuition increase to 1.5% versus the proposed legislatively authorized cap of 2.0%. In concert with the smaller tuition increase, the University fully funded its new financial aid initiative, the Signature Awards Program, (\$2.1 million) intended to help recruit high quality students and facilitate attendance for those with documented need.
- To provide for a 2% salary increase for our faculty and staff and an additional \$2.04 million in support of our multi-year initiative to move faculty compensation to third among the four-year public universities in Ohio. This budget includes a \$2.0 million planning assumption (\$1.2 in central allocated costs) to address the Administrative and Classified staff COMP 2014 initiative which is due for completion December 2014.
- To fund our FY15 Capital Improvement Plan this budget includes \$6.6 million in debt service for over \$239 million in capital projects and lays the foundation for implementation of a Central Bank, which would move the University closer to its goal of funding depreciation and reducing our deferred maintenance backlog from \$87 per square foot to \$59 per square foot by 2020.

Our FY14 accomplishments have been many and set the framework for a number of our FY15 initiatives. More specifically in alignment with Board of Trustees' priority to maintain affordability and accessibility, the University has implemented or is in the process of implementing the following strategic initiatives:

UNDERGRADUATE SCHOLARSHIP INVESTMENT PROGRAM – beginning in summer 2013, the University announced the launch of the Undergraduate Scholarship Investment Program, through which Ohio University has committed \$25 million to strengthen its endowed scholarship program by matching 50 cents on every dollar donated to eligible scholarship endowments housed within The Ohio University Foundation.

THE OHIO GUARANTEE - was adopted by the Ohio University Board of Trustees in January 2014 and received approval from Ohio Board of Regents Chancellor John Carey in early April 2014, paving the way for program implementation starting with the OHIO freshman class of 2015-16. Under The OHIO Guarantee, the university will set tuition and fee costs for each entering cohort of degree-seeking undergraduate students at the Athens campus, and the total costs will remain the same throughout those students' four years (or 12 consecutive semesters) of enrollment. Scholarships and financial aid

packages hold their value through The OHIO Guarantee with the cost of attending OHIO remaining flat, (assuming that renewable scholarship eligibility criteria are maintained by the student).

Supporting the Board of Trustees' propriety of sustaining academic excellence the University has implemented or is in the process of implementing the following initiatives:

\$100M INVESTMENT STRATEGY POOL provides resources to provide matching funds for endowed scholarship gifts, endowed faculty chairs, and administrative and academic investments. Sub-initiatives include:

- OHIO Service Alignment Initiatives (OSAI): in addition to reallocation of funding mentioned above, a significant portion of funding for OSAI comes from the \$100M investment strategy.
- Endowment growth: Through a partnership with Advancement's "The Promise Lives" capital campaign, the university is providing 50% matching funds for gifts directed to endowed scholarships and faculty chairs.
- Academic investments: include student support services, academic program initiatives, classroom enhancements, and space renovation.

EXPANSION IN OHIO: The expansion strategy of HCOM will bring Doctor of Osteopathic Medicine classes to new locations across Ohio, with enrollments in Dublin beginning in July 2014 and in Cleveland in calendar year 2015. Health Sciences & Professions will add a Physician Assistant program at the Dublin campus, with the first cohort of students anticipated to start in the spring of 2015. Academic and capital planning for the Dublin campus envision the location as strategic platform for new or expanded professional and executive education programs.

EXPANSION OF ELEARNING PROGRAMS: Health Sciences' online programs and Physician Assistant program, online graduate and bachelor completion programs in engineering, and the College of Business' online master's program.

The university's leadership over the past year has also been mindful that that the resources available to invest in new programs and initiatives are limited and effective stewardship of those resources is essential to having the investment capital necessary to grow the university and maintain our competitive advantage. Over the past year leadership has implemented or is in the process of implementing the following initiatives:

OHIO SERVICE ALIGNMENT INITIATIVES (OSAI): The initial year of OSAI has focused on critical service and technology improvements. This has included investing substantial resources to upgrade and modernize our core administrative technology, processes, and services; a primary focus was upgrading the Oracle Financials system to a supported software level - Release 12 (aka R12). An additional area of focus has been on development of faculty and staff development programs addressing leadership and management training, as well as training focused on technical and analytical skills.

ADMINISTRATIVE REALLOCATION AND SPACE STRATEGY: the university identified opportunities for cost savings, shared services and elimination of inefficient business processes. By repurposing the funding associated with these activities and fully utilizing revenue sources, the university was able to fund administrative investments of \$4.1 million - a portion of which included investment in OSAI.

TRANSFORMING OHIO: the university is actively engaged in a number of strategic planning efforts which include: updating the university's 2006 Comprehensive Master Plan, the Innovation Study, and Real Estate Strategy, developing a Ridges Master Plan, planning for an Interdisciplinary Science and Biomedical Clinical Facilities, and the Energy Infrastructure Project.

The combination of these initiatives is intended to position Ohio University as a leader in student recruitment strategies among its Ohio peers. These initiatives will provide new resources to invest in new academic programs, upgraded facilities and student retention. Additionally, these initiatives will expand our institutional footprint and create new strategic partnerships throughout the state that will enhance the University's academic, research and service reputation. These initiatives will streamline our business processes, improve customer service and better manage institutional risk. But, most importantly, they will provide the foundation for our colleges and departments to be able to invest in new programs and facilities in the FY15 budget that will position the university so it can successfully compete for the next generation of students, faculty and staff.

FY15 BUDGET DISCUSSION

College Budget Process

Building the FY15 Budget involved working with each of the colleges and departments to move away from their historical approach to budgeting and think more strategically about what they needed to accomplish to build sustainable business models. However, because we still need to refine several of the RCM algorithms, we were again required to hold harmless several of the academic planning units and thus their budgets have been built with their current trend of staffing levels and operating expenses in addition to the allocated cost increases for the coming year.

Even with this hold harmless provision, colleges and other academic planning units prepared multi-year investment plans that aligned their available resources with their academic plans. These investment plans were discussed by each unit at budget hearings with the university leadership. These budget hearings allowed each academic leader to highlight their goals and objectives of their college's academic plans; the assumptions upon which their financial plans were built; opportunities to identify new revenue growth; and investments they wanted to make in their colleges – both with revenues they proposed to create through program expansion and through strategic investments from the center.

In our presentation to the Board of Trustees we will provide greater detail including budgeted dollars about the academic investments we are able to make for FY15. These include:

- Over \$8 million in new investments in academic programs and initiatives. Many of these investments are funded directly by the colleges and include new faculty, enhanced support for student advising, new and expanded academic program offerings.
- New investments in emerging themes around Integrated Liberal Learning, Outreach Graduate Programming, Instructional Innovation, along with investments in Public and Social Innovation, Sustainability and Corporate and Business Development.
- Investments in academic programs that will promote new revenue generation including Executive Education, eLearning, Masters and Graduate Programs, Degree Completion and Extension.

- New investments in student & success services that will expand learning communities, increase tutoring services, and support writing centers.
- Investments in student recruitment, advising, enhanced veterans support and increased resources for our offices overseeing enrollment management, financial aid, and accessibility.
- A central commitment of \$3 million of ongoing support for classroom renovation, investments in classroom technology enhancements and a newly established equipment replacement fund that will provide for improved teaching facilities and resources and support college budgets that do not have sufficient resources to make these investments on their own.

The combination of these academic investments in addition to the previously mentioned commitments to improve faculty salaries, enhance financial aid packaging and upgrade key academic and teaching facilities means the FY 15 budget will invest more in the University's teaching, research and service mission than at any other time over the past decade. We are able to do this because of the hard work of the faculty; the leadership of our colleges; and the thoughtful planning that has been undertaken over the last several years. It is our belief that the investments made in the FY15 Budget will build on our past efforts and position the University to remain competitive in the coming years.

University Financial Assumptions

Revenue:

- State Subsidy:
 - The April projection from Ohio Board of Regents represents ~12% growth
 - Second year of two year implementation of new funding model
- Tuition
 - Undergraduate rate growth of 1.5%
 - Medical tuition growth of 5%
 - Flat enrollment in eLearning and some growth in professional graduate programs
 - 2% assumed enrollment growth in on-campus headcount
- Grants & Contracts
 - Spending constraints may affect federal grant awards
 - Units have developed plans to offset potential loss of funding
- Endowment Distributions
 - Foundation endowment contributions are 20% higher
 - Benefits of achieving the Capital Campaign \$450 million goal

- Growing fund balances from market gains

Expenses

- Compensation:
 - 2% salary and wage pool for faculty and staff and potentially an additional \$4.0 million for faculty (first year impact of \$2.04M) and staff (planning assumption of \$2M with central allocated costs of \$1.2M) compensation plans in order to support retention and recruitment goals
 - 12% increase in benefits – which will be reviewed by the Benefits Advisory Committee with a report back to the university community late fall – early winter
- Capital Improvements & Utilities
 - \$5.7 million to support Scripps Phase II, Tupper, Lindley and the University Smart Growth strategy around the West Union Street Office Center
 - \$.9M for Utility Master Plan
 - \$1.0 million Classroom Depreciation fund
- Other Commitments
 - \$1.7 million increase in central services costs based on growth and expanded services associated with that growth
 - \$4.1 million - Investments to University administrative and academic priorities through repurposing of lower-priority funding.



2 FY15 budget

2.1 Consolidated University Budget

<i>(in millions)</i>	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Forecast	FY15 Budget
REVENUES					
State Appropriations	\$ 142.8	\$ 146.3	\$ 139.5	\$ 157.6	\$ 176.9
Tuition & Educational Fees (net of financial aid)	\$ 275.0	\$ 294.5	\$ 292.8	\$ 293.2	\$ 310.5
Room & Board	\$ 77.0	\$ 79.1	\$ 80.1	\$ 82.0	\$ 86.8
Grants and Contracts	\$ 49.1	\$ 52.3	\$ 56.7	\$ 47.5	\$ 48.6
Facilities & Admin Costs Recovery	\$ 8.3	\$ 8.0	\$ 7.1	\$ 7.0	\$ 6.1
Gifts	\$ 9.9	\$ 8.4	\$ 7.9	\$ 9.1	\$ 9.4
Endowment Distributions	\$ 12.1	\$ 15.7	\$ 18.9	\$ 19.6	\$ 22.8
Investment Income	\$ 3.6	\$ 8.5	\$ 4.8	\$ 16.9	\$ 4.7
Other External Sales	\$ 46.8	\$ 53.0	\$ 44.7	\$ 54.4	\$ 43.4
Total Revenues	\$ 624.6	\$ 665.8	\$ 652.5	\$ 687.3	\$ 709.2
EXPENSES					
Compensation	\$ 372.6	\$ 398.6	\$ 415.8	\$ 416.4	\$ 455.7
Operating Expenses	\$ 171.2	\$ 188.3	\$ 176.9	\$ 193.1	\$ 173.3
Capitalized Costs	\$ 6.4	\$ 8.2	\$ 5.4	\$ 10.7	\$ 6.4
Depreciation	\$ -	\$ -			\$ -
Debt Service - Principal	\$ 10.2	\$ 9.6	\$ 12.6	\$ 14.6	\$ 19.3
Debt Service - Interest	\$ 7.1	\$ 8.7	\$ 13.7	\$ 11.6	\$ 17.7
Internal Sales	\$ (19.4)	\$ (22.1)	\$ (0.5)	\$ (21.6)	\$ (18.8)
Total Direct Expenses	\$ 548.1	\$ 591.3	\$ 623.9	\$ 624.8	\$ 653.6
ALLOCATIONS & TRANSFERS					
Total Internal Allocations		\$ 0.1	\$ (2.7)	\$ 3.7	\$ 3.4
Total Indirect Costs Allocations	\$ -	\$ -		\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ -	\$ -		\$ -	\$ 0.3
Transfers to (from) Strategic Investment Pool	\$ -	\$ -		\$ -	\$ -
Total Allocations & Transfers	\$ -	\$ 0.1	\$ (2.7)	\$ 3.7	\$ 3.6
Total Expenses and Transfers	\$ 548.1	\$ 591.4	\$ 621.2	\$ 628.5	\$ 657.2
Results of Operations	\$ 76.5	\$ 74.4	\$ 31.3	\$ 58.8	\$ 52.0
Transfers to (from) Operations	\$ -	\$ -	\$ (14.8)	\$ -	\$ (15.1)
Provisions for Replacement & Depreciation	\$ 27.0	\$ 33.9	\$ 29.6	\$ 33.4	\$ 55.7
Net Results from Operating Activities*	\$ 49.5	\$ 40.5	\$ 16.5	\$ 25.4	\$ 11.4

* Net Results includes unallocated resources (2% Holdback Tuition & SSI; Investment Income on Working Capital) which are budgeted and utilized to support \$100M Investment Strategy.

2.2 Budget Columns

<i>(in millions)</i>	Athens Colleges & Schools	Regional Campuses	Auxiliaries	Academic Support	Subvention Investment Pool	Total
REVENUES						
State Appropriations	\$ 135.7	\$ 17.9	\$ -	\$ 17.1	\$ 6.2	\$ 176.9
Tuition & Educational Fees (net of financial aid)	\$ 266.5	\$ 34.2	\$ (0.1)	\$ 6.1	\$ 3.8	\$ 310.5
Room & Board	\$ -	\$ -	\$ 86.8	\$ -	\$ -	\$ 86.8
Grants and Contracts	\$ 43.9	\$ 1.3	\$ 0.1	\$ 3.3	\$ -	\$ 48.6
Facilities & Admin Costs Recovery	\$ 6.1	\$ -	\$ -	\$ -	\$ -	\$ 6.1
Gifts	\$ 6.0	\$ 0.2	\$ 1.7	\$ 1.5	\$ -	\$ 9.4
Endowment Distributions	\$ 10.5	\$ 0.4	\$ 0.1	\$ 11.8	\$ -	\$ 22.8
Investment Income	\$ 0.1	\$ -	\$ -	\$ 0.1	\$ 4.5	\$ 4.7
Other External Sales	\$ 3.8	\$ 1.0	\$ 14.1	\$ 24.5	\$ -	\$ 43.4
Total Revenues	\$ 472.6	\$ 55.0	\$ 102.7	\$ 64.4	\$ 14.5	\$ 709.2
EXPENSES						
Compensation	\$ 249.9	\$ 48.5	\$ 32.5	\$ 124.8	\$ -	\$ 455.7
Operating Expenses	\$ 57.9	\$ 9.1	\$ 33.7	\$ 72.6	\$ -	\$ 173.3
Capitalized Costs	\$ 3.9	\$ 0.2	\$ 0.2	\$ 2.1	\$ -	\$ 6.4
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ 3.9	\$ 0.2	\$ 2.5	\$ 12.7	\$ -	\$ 19.3
Debt Service - Interest	\$ 3.4	\$ 0.1	\$ 3.9	\$ 10.3	\$ -	\$ 17.7
Internal Sales	\$ (1.6)	\$ 0.1	\$ (5.4)	\$ (11.9)	\$ -	\$ (18.8)
Total Direct Expenses	\$ 317.4	\$ 58.2	\$ 67.4	\$ 210.6	\$ -	\$ 653.6
ALLOCATIONS & TRANSFERS						
Total Internal Allocations	\$ (2.7)	\$ 1.1	\$ (2.1)	\$ 4.0	\$ 3.1	\$ 3.4
Total Indirect Costs Allocations	\$ 140.4	\$ 13.4	\$ 9.0	\$ (162.8)	\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ 44.5	\$ 6.4	\$ -	\$ -	\$ (50.6)	\$ 0.3
Transfers to (from) Strategic Investment Pool	\$ (25.3)	\$ (17.6)	\$ -	\$ -	\$ 42.9	\$ -
Total Allocations & Transfers	\$ 156.8	\$ 3.3	\$ 6.9	\$ (158.8)	\$ (4.6)	\$ 3.6
Total Expenses and Transfers	\$ 474.2	\$ 61.5	\$ 74.3	\$ 51.8	\$ (4.6)	\$ 657.2
Results of Operations	\$ (1.6)	\$ (6.5)	\$ 28.4	\$ 12.6	\$ 19.1	\$ 52.0
Transfers to (from) Operations	\$ (6.5)	\$ -	\$ (5.5)	\$ (3.1)	\$ -	\$ (15.1)
Provisions for Replacement & Depreciation	\$ 0.4	\$ 1.7	\$ 33.2	\$ 16.4	\$ 4.0	\$ 55.7
Net Results from Operating Activities*	\$ 4.5	\$ (8.2)	\$ 0.7	\$ (0.7)	\$ 15.1	\$ 11.4

* Net Results includes unallocated resources (2% Holdback Tuition & SSI; Investment Income on Working Capital) which are budgeted and utilized to support \$100M Investment Strategy.

Explanation of Columns

Athens Colleges & Schools; Regional Campuses

Academic colleges. Academic Planning Unit details are presented in Section 11

Auxiliaries

Revenue-generating units who are assessed allocated costs utilizing RCM methodology. Planning Unit summaries are presented in Section 14

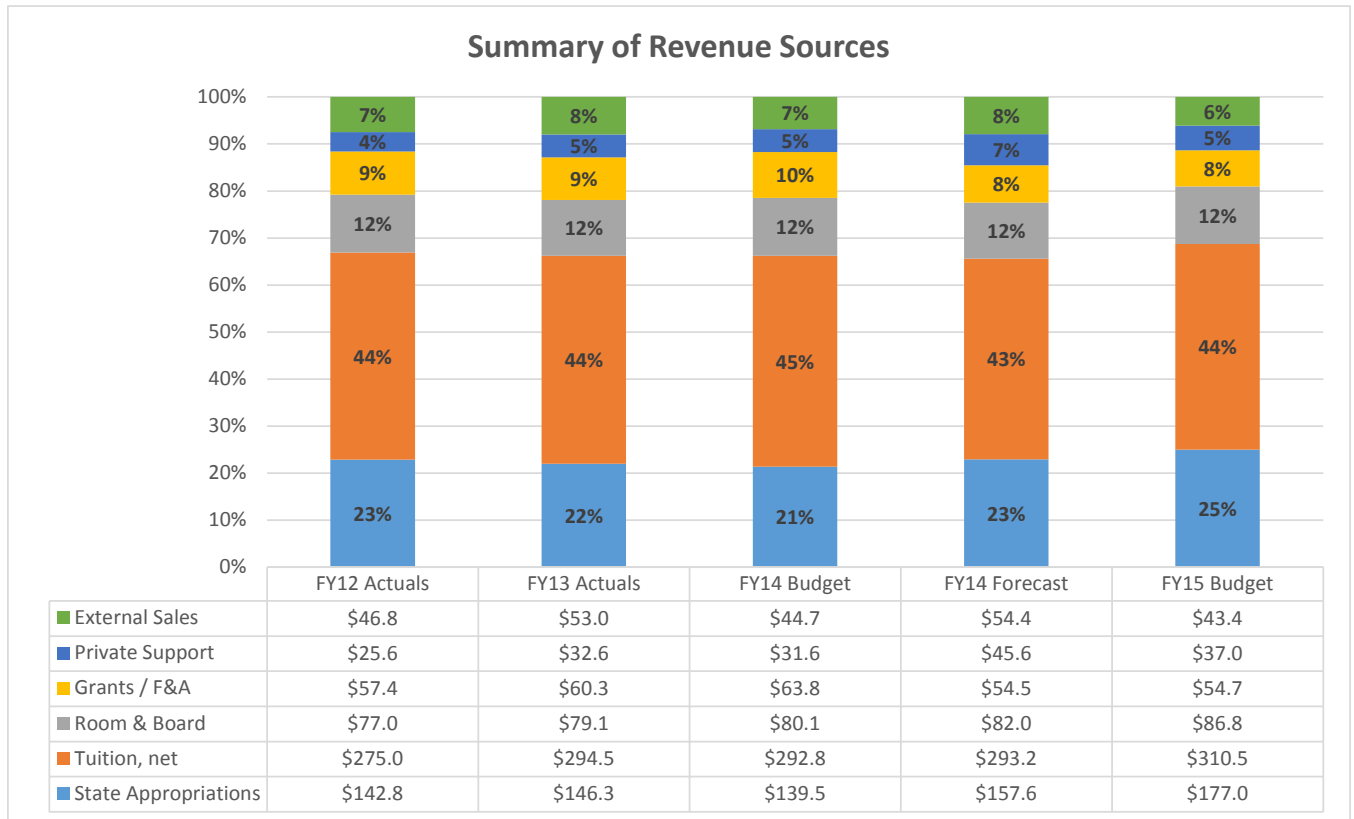
Academic Support

Administrative and Institutional Planning Units. Planning Unit summaries are presented in Section 14

Subvention Investment Pool

Resources retained through Subvention assessment and \$100M Investment Strategy and corresponding planned investments

2.3 Summary of Revenue Sources



2.3.1 State Appropriations

State appropriations represent funding provided by the Legislature in the biennial Budget and Capital Bills. The Budget Bill incorporates State Support of Instruction (SSI) as well as line item appropriations. The Capital Bill includes approved capital projects, as represented in the biennial capital budget submitted to the state and reflected in the State Capital section of our Capital Improvement Plan (section 9).

The university does not recognize state capital revenue until capital expenses are incurred. Our budget is a projection of fiscal year expenses to be funded by the approved State Capital budget.

Section 0 provides additional detail about state appropriations.

2.3.2 Tuition & Educational Fees (net of Financial Aid)

(in millions)	FY15 Budget
Undergraduate Tuition & Fees	\$ 265.7
Less: UG Financial Aid	\$ (50.7)
UG Tuition, net	\$ 215.0
Graduate Tuition & Fees	\$ 77.8
Less: Graduate Financial Aid	\$ (27.3)
Graduate Tuition, net	\$ 50.5
General Fees	\$ 28.4
Student Educational Fees	\$ 16.6
Tuition & Educ. Fees, net	\$ 310.5

Tuition

Section 4 provides details about tuition.

Fees

Fees included with the tuition lines are instructional and non-resident fees.

General Fees are a component of tuition supporting student services and activities.

Student Educational Fees include the technology, course, and program fees.

2.3.3 Room & Board

(in millions)	FY15 Budget
Room	\$ 47.9
Board	\$ 38.9
Total Room & Board	\$ 86.8

Residential Housing and Culinary Services project room and board rates based on the number of students living in the dormitories and participating in meal plans. These calculations are based on the freshman class size and the number of returning sophomores that are subject to the two year

residential requirement known as the Housing Residency Requirement. The residency requirement requires students to reside on campus for two full years and carry an associated meal plan.

2.3.4 Grants and Contracts

(in millions)	FY12 Actuals	FY13 Actuals	FY14 Forecast	FY15 Budget
Grants & Contracts				
Federal Government	\$ 25.1	\$ 27.3	\$ 21.3	\$ 23.1
State Government	\$ 10.3	\$ 11.0	\$ 8.3	\$ 6.4
Local Government	\$ 0.8	\$ 0.6	\$ 0.6	\$ 0.6
Total Government Grants	\$ 36.2	\$ 38.9	\$ 30.2	\$ 30.1
Private/Foundation	\$ 12.9	\$ 13.4	\$ 17.3	\$ 18.5
Total Grants & Contracts	\$ 49.1	\$ 52.3	\$ 47.5	\$ 48.6

Grants and Contracts include the reimbursement of direct expenses incurred on sponsored projects and exclude the following:

- Grants for financial aid which are netted against tuition revenues (Section 2.3.2).
- State capital grants and state line item appropriations are included in state appropriations (Section 2.3.1).

2.3.5 Facilities & Administrative Cost Recovery

(in millions)	FY12 Actuals	FY13 Actuals	FY14 Forecast	FY15 Budget
F&A Cost Recovery	\$ 8.3	\$ 8.0	\$ 7.0	\$ 6.1

Facilities & Administrative (F&A) Cost Recovery represents the dollars recovered from sponsored projects for F&A (indirect) costs

associated with the grants and contracts.

2.3.6 Gifts

Gifts include all non-endowed (expendable) gifts to the university. This includes both operating and capital gifts; gifts are recorded as revenue by these operating units in the year that the cash is received. The FY15 budget for Gifts is \$7.7 million and is based on budgets submitted from the planning units.

Section 5 provides additional detail about gifts.

2.3.7 Endowment Distributions

The endowment distribution represents the internal distribution of endowment income based upon shares held in the endowment portfolio. The annual endowment distribution is equal to the product of a 6% spending rate and the endowment's average market value for the trailing 36 months (ending December 31, 2013). Both true and quasi-endowments are subject to this spending policy. The 6% spending rate is comprised of a 4% spending allocation and a 2% administrative fee. The spending allocation supports various initiatives, as specified in the gift agreement. This includes, but is not limited to, scholarships and fellowships, chairs and professorships, research activities, and general support of academic units. The administrative fee provides general support for activities associated with the administration and management of the endowment.

The FY15 budget for endowment distributions is \$22.6 million.

Section 6 provides additional detail about the endowment distribution.

2.3.8 Investment Income

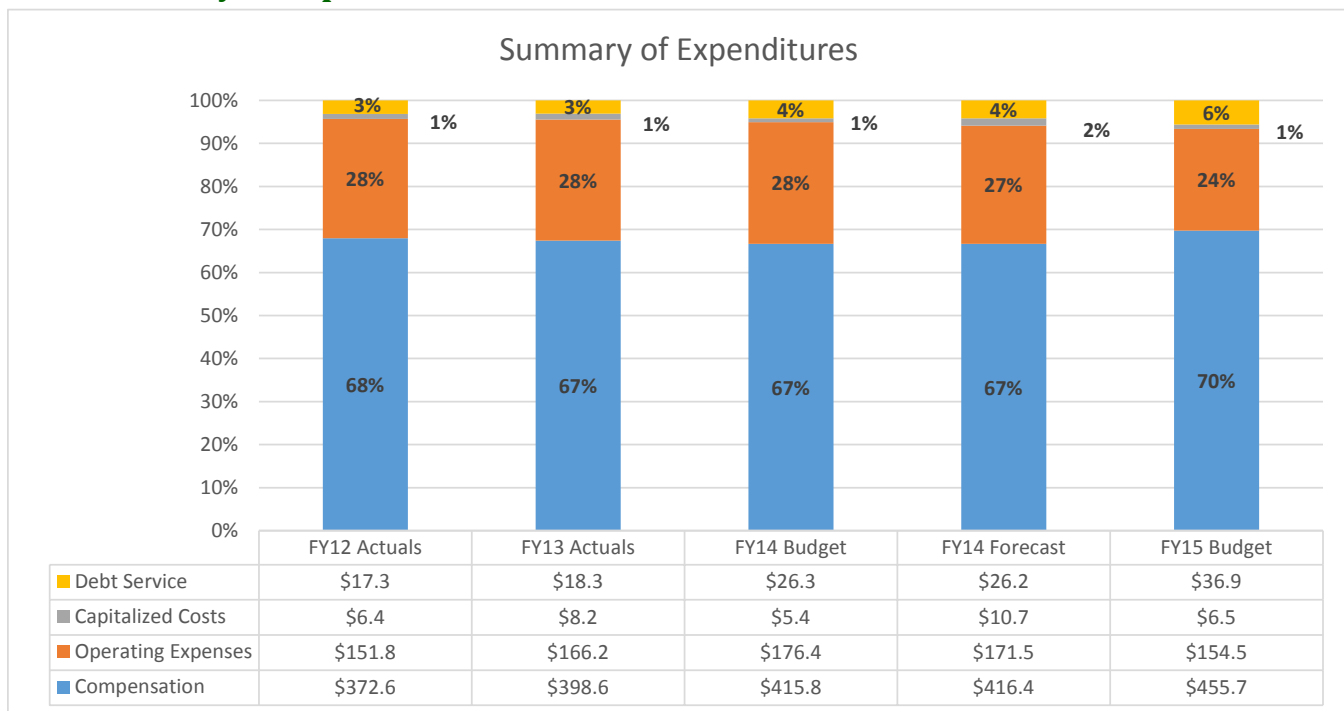
Investment Income represents the interest and dividends earned on the working capital and investments of the university. The investment income from working capital is directed to support the \$100 million investment strategy. The FY15 budget for investment income is \$4.6 million.

Section 6 provides additional detail about investment income.

2.3.9 Other External Sales

Other external sales includes royalties, sales and services, and other sales. This includes non-student revenue generated from academic activities, clinical revenues, retail sales from auxiliary operations (parking, transportation, athletic ticket sales and sponsorship agreements). The FY15 budget for other external sales is budgeted at \$37.8 million.

2.4 Summary of Expenditures



2.4.1 Salaries, Wages, and Benefits

(in millions)	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Forecast	FY15 Budget
Faculty salaries					\$ 142.4
Administrative salaries					\$ 114.3
Total Salaries	\$ 203.3	\$ 218.7	\$ 231.9	\$ 230.2	\$ 256.7
Classified wages					\$ 48.1
Graduate Asst wages					\$ 20.9
Student wages					\$ 16.3
Total Wages	\$ 77.4	\$ 80.2	\$ 82.1	\$ 82.3	\$ 85.3
Other Payroll	\$ 1.6	\$ 3.3	\$ 1.0	\$ 1.0	\$ 0.4
TOTAL Salary/Wages	\$ 282.3	\$ 302.2	\$ 315.0	\$ 313.5	\$ 342.4
Total Benefits	\$ 90.3	\$ 96.5	\$ 100.9	\$ 102.7	\$ 113.3
Total Compensation	\$ 372.6	\$ 398.7	\$ 415.9	\$ 416.2	\$ 455.7

FY FY15, compensation is budgeted at \$455.6M, which includes Salaries, Wages and Benefits.

Salaries and Wages are budgeted at \$342.3M which is approximately a 9% increase over FY14 and includes the following increments:

- 2% general salary increase pool for faculty, staff, and bargaining units

- \$1.3 million faculty compensation increase associated with first year of 3 year Faculty Compensation Initiative
- 1% FY14 retroactive salary increase approved by the BOT in fall 2013
- \$2M budgeted impact of Comp 2014; \$1.2M funded in Allocated Costs

Benefits are budgeted at \$113.3M which is a 12% increase over the FY14 Budget, and a 10% increase over the FY14 Actuals. This is primarily reflective of the continued escalation of our health benefit costs rising from the

actual health experience of our members, the associated costs of healthcare, and the increasing number of covered lives (driven by growth in faculty/staff). University benefits are explained in more detail in Section 7.

2.4.2 Operating Expenses

Operating Expenses include: professional services (\$33.9M); supplies (\$18.7M); travel (\$17.8M); utilities, maintenance & communication (\$58.6M); cost of goods sold (\$20.3M) and other miscellaneous expenses (\$23.8M).

A different view of operating costs pertaining to specific activities include: grant and contract funds (\$12.8M); residential housing & culinary services auxiliaries (\$24.2M); liability for royalty monetization (net against royalty revenue; \$10M); professional services supporting eLearning instruction (\$9.6M) and utilities: (\$13.7M).

For FY15, operating expenses are budgeted at \$139.2 million.

2.4.3 Capitalized Costs

Capitalized costs are included in the operating budget for internal reporting purposes. When actual income statement results are reported, capitalized costs are eliminated via accounting adjustments and depreciation expenses are included. For budgeting purposes, capitalized costs represent the purchases of equipment for research or operations. For FY15, capitalized costs are budgeted at \$6.0 million.

Capital facilities costs (CIP) are included in the Capital Budget section (section 10), but are not a part of the university's operating budget presented here.

2.4.4 Depreciation

Depreciation expense is not included in the operating budgets, but is shown in the actual income statement results on the external financial statements (audited). When capitalized costs are eliminated during this accounting process, depreciation expenses are then included.

2.4.5 Debt Service

<i>(in millions)</i>	FY15 Budget
Principal	\$ 19.3
Interest	\$ 17.7
Total Debt Service	<u>\$ 37.0</u>

Debt service includes the principal and interest payments on external debt.

Section 8 provides additional detail about debt service.

2.4.6 Internal Sales

Internal Sales represent sales between operating units of the university, because the originating unit (seller) incurs the expense and then the buyer also reports the expense, these expenses are offset or eliminated in the expense section.

2.5 Allocations and Transfers

2.5.1 Internal Allocations

Internal allocations represent funding exchanges among units.

2.5.2 Indirect Cost Allocations

A series of indirect cost allocations to recover infrastructure and administrative costs associated with non-college expenditures (e.g., Facilities, Finance, IT). Allocations are made through the RCM model using various allocators (e.g., headcount, square footage, etc.) which are included in Appendix 15.4.

2.5.3 Subvention Fund

Subvention Allocation: Academic units are assessed a 12.5% fee based on operating revenues, which is utilized to balance operating results across academic units and provide resources for strategic initiatives. Section 10 includes detail about the Academic Program Initiatives.

Transfers to (from) Subvention Fund: This represents the distribution of the subvention funds to provide funding to the academic initiatives.

For FY15, allocations are budgeted at \$42.9 million. The detail about the RCM allocation model is included in Appendix 15.4.

2.6 Transfers

2.6.1 Transfers to (from) Operations

Transfers represent the planned utilization of fund balance to support one-time only investments.

2.6.2 Provisions for Replacement & Depreciation

<i>(in millions)</i>	FY15 Budget	Provisions for Replacement and Depreciation includes two types of activities: set aside from current operating results to establish a savings to fund future replacement, and utilizing prior year reserves to fund the actual replacement (typically involves the transfer of funding to the Plant Fund to fund the project).
Provisions for Replacement	\$ 13.5	
Transfers to Plant Fund	\$ 42.2	
Total Debt Service	<u>\$ 55.7</u>	

3 State Appropriations

3.1 State Support of Instruction (SSI)

SSI is an annual, fixed-dollar appropriation from the State of Ohio that subsidizes the cost of education for Ohio residents. Allocations are calculated using a funding formula primarily driven by course completions, degrees earned, types of courses and degrees, and student demographics (including age, expected family contribution, and various risk factors).

Changes to SSI Funding Model

FY15 is the second year of a two-year transition in the state distribution formula that changes the primary funding driver from course completions to degree completions. A series of changes to the funding formula were implemented in FY14. Specific changes to the funding formula for FY15 include:

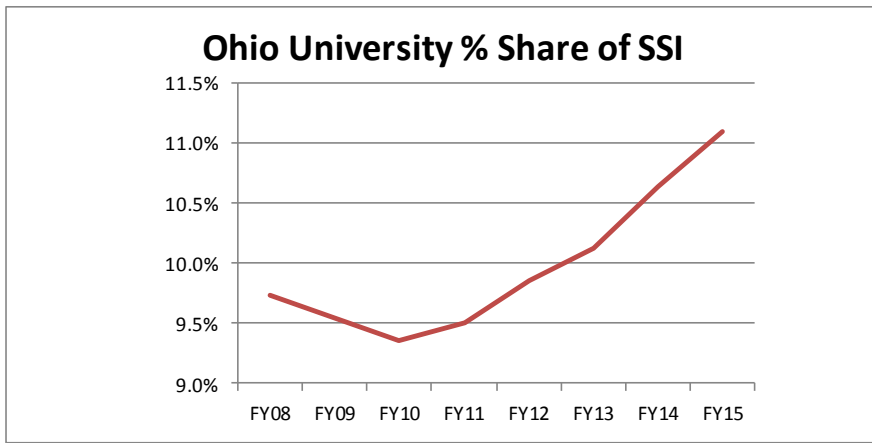
- Merger of two separate pools – “University Branch Campuses” & “University Main Campuses” – into one pool
 - Associate Degree eligibility for all universities
 - This change negatively impacts universities with branch campuses, reducing regionals funding by 25-30%
- Transfer Students - Proportional Degree Funding
 - Degree funding for students who have transferred amongst Ohio public universities (also known as Inter-University Council, “IUC”) is split according to the proportion of coursework complete
 - Full degree funding is provided to a degree-granting institution if a student transferred from a non-IUC University
- Degree funding is awarded to universities for out-of-state students remaining in Ohio to work or continue education
 - Special qualifications apply

FY15 SSI Projections

As illustrated below, the SSI appropriation across all colleges and universities will be increasing 1.9% for FY15.

Total SSI Funding to Universities & Colleges			
<i>(in billions)</i>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
	\$ 1.751	\$ 1.784	\$ 1.818
<i>Growth</i>		1.9%	1.9%

For Ohio University, projections from the Board of Regents formula allocation have indicated a growth rate higher than 1.9%. These projections are indicative of Ohio University’s significant growth in enrollment, which has translated into a larger proportion of course completions and degrees granted relative to other institutions.



(in millions)	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Ohio University	\$127.1	\$139.5	\$124.7	\$126.7	\$131.7	\$136.4	\$146.0	\$155.3
<i>Growth</i>		9.7%	-10.6%	1.6%	3.9%	3.6%	7.0%	6.4%
Statewide Total	\$1,305.9	\$1,460.5	\$1,332.9	\$1,334.1	\$1,335.3	\$1,346.6	\$1,373.0	\$1,399.1
<i>Growth</i>		11.8%	-8.7%	0.1%	0.1%	0.9%	2.0%	1.9%
% Share - Ohio University	9.7%	9.6%	9.4%	9.5%	9.9%	10.1%	10.6%	11.1%

The volatility and uncertainty surrounding the model formulas are evidenced in the significant decrease in funding projections between May and December. The variability in the model continues to be reviewed for accuracy by the Board of Regents and IUC schools to identify the drivers of the change between the projections. Final FY15 allocations will be published in the fall.

Ohio University - SSI Projections					
(in millions)	FY14 Actuals	FY15 Projection		Variance - DEC vs MAY	FY15 Budget
		DEC	MAY		
	\$ 146.0	\$ 162.6	\$ 155.3	\$ (7.2)	\$ 148.9
<i>Growth</i>		\$ 16.6	\$ 9.3		\$ 2.9
<i>Growth %</i>		11.3%	6.4%		2.0%

FY15 SSI Budget

The FY15 Budget for SSI was developed using the December Projection from the Board of Regents, with the following adjustments:

- 2% conservatism (following past practices to fund \$100M investment strategy)
- A holdback of \$10.5M, in recognition of the volatility of the funding model and not creating a dependency on funding that may not exist in the future

Since the May Projection from the Board of Regents decreased \$7.2M, the additional holdback of funds that were not built into the FY15 Budget has declined from \$10.5M to \$3.3M, consequently reducing the level of conservatism inherent in our assumptions. The 2% conservatism equates to \$3.1M, which feeds the \$100M investment strategy and provides certainty to units if funding allocations are adjusted when final allocations are published in the fall.

3.2 State Funded Line Item Appropriations

In addition to SSI, a series of specific line-item appropriations are provided to colleges and universities. For Ohio University, the programs listed below are supported by line-item appropriations.

<i>(in millions)</i>				
Planning Unit	Program	FY14 Projections	FY15 Projections	Variance
Voinovich	Co-ops & Internships	0.1	0.0	-75.0%
	Appalachian New Economy Partnership	0.7	0.7	0.0%
	AHEC Program Support	0.1	0.1	0.0%
HCOM	Family Practice	0.6	0.6	0.0%
	Geriatric Medicine	0.1	0.1	0.0%
	Primary Care Residencies	0.3	0.3	0.0%
	OU Clinical Teaching	2.9	2.9	0.0%
Library	Library Depositories	0.2	0.2	0.0%
Debt Service	Capital Component	2.2	2.1	-3.0%
		\$ 7.1	\$ 7.0	\$ (0.0)

3.3 State Capital Appropriation

The university submitted a biennial capital request in the fall of 2013. OHIO submitted its FY15-FY16 request which was approved in House Bill 482. This was submitted with our 6-year Capital Improvement Plan presented at the November 2013 Board of Trustees meeting and is incorporated within our FY15 Capital Improvement Plan (CIP) being presented at the June 2014 Board of Trustees meeting.

The State Capital budget identifies capital improvement projects which have been approved for funding at Ohio University. Within the university financial structure, however, revenue is not recognized until expenditures have been made and funding has been received from the State. As a result, funds may be received within any given fiscal year for both prior year projects, as well as current year projects.

The budget for capital improvement projects represents a projection of expenditures anticipated to be made within FY15. As such, even though some projects have been approved for full funding by the State, only a portion of that funding may be represented in the FY15 budget.

4 Tuition & Educational Fees

University tuition revenues include all revenues from academic degree programs, exclusive of SSI, associated with traditional programs, eCampus programs, and graduate and medical programs.

4.1 Enrollment Trends

4.1.1 Undergraduate enrollments

Undergraduate Enrollment (headcounts) - excluding eCampus students								
	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014
Athens Campus	16,644	16,738	17,124	17,212	17,302	17,007	17,375	17,804
<u>Regional Campuses:</u>								
Chillicothe	1,836	1,978	2,362	2,558	2,305	2,291	2,330	
Eastern	751	774	920	985	1,017	1,087	1,091	
Lancaster	1,728	1,868	2,280	2,491	2,514	2,575	2,596	
Southern	1,699	1,831	2,137	2,199	1,983	2,127	2,012	
Zanesville	1,805	1,893	2,013	1,983	2,106	1,970	2,042	
Total Regional Campuses	7,819	8,344	9,712	10,216	9,925	10,050	10,071	10,000
Total Undergraduate	24,463	25,082	26,836	27,428	27,227	27,057	27,446	27,804

Athens Campus: Based on fall headcounts, undergraduate enrollment on the Athens Campus has grown from 16,644 students in 2007 (FY08) to 17,375 students in 2013 (FY14). This is an increase of 4.4% over the six year period, with 2.2% of the growth occurring between fall 2012 and fall 2013.

For FY15, enrollment is estimated to hit 17,804 students; this increase results from both growth in freshman class size as well as an increase in retention of existing students.

Regional Campuses: Based on fall headcounts, undergraduate enrollment on the Regional Campuses has grown from 7,819 students in 2007 (FY08) to 10,071 students in 2013 (FY14). This is an increase of 28.8% over the six year period; the Lancaster and Eastern campuses show the largest percentage growth at 50.2% and 45.3% respectively.

For FY15, enrollment is estimated to hit 27,804 students; this increase is attributable to both growth in freshman class size as well as an increase in retention of existing students.

4.1.2 eCampus Programs

Undergraduate Enrollment with eCampus Programs								
	<u>Fall 2007</u>	<u>Fall 2008</u>	<u>Fall 2009</u>	<u>Fall 2010</u>	<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>
Athens Campus	16,644	16,738	17,124	17,212	17,302	17,007	17,375	17,804
eCampus	739	832	1465	3784	4353	5678	6129	6000
<hr/>								
Athens Undergraduate w/eCampus	17,383	17,570	18,589	20,996	21,655	22,685	23,504	23,804
Regionals Undergraduate	7,819	8,344	9,712	10,216	9,925	10,050	10,071	10,000
<hr/>								
Total UG w/eCampus	25,202	25,914	28,301	31,212	31,580	32,735	33,575	33,804

The university's online degree-completion programs have experienced phenomenal growth from 739 students in fall 2007 (FY08) to 6,129 students in fall 2013 (FY14). This is an increase of 5,390 students or 729% growth. The RN to BSN program is the program with the largest number of students. For FY15, it is assumed that the enrollments will remain relatively stable.

4.1.3 Graduate Programs

Masters Programs Enrollment							
	<u>Fall 2007</u>	<u>Fall 2008</u>	<u>Fall 2009</u>	<u>Fall 2010</u>	<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>
Athens Campus							
Graduate	2,672	2,762	2,826	2,718	2,606	2,648	2,750
Professional Masters Programs	597	591	769	927	1,448	1,556	1,993
<hr/>							
Total Masters Programs	3,269	3,353	3,595	3,645	4,054	4,204	4,743

Graduate Programs: The enrollments for the university's graduate programs have remained relatively consistent over the six year period with overall growth of 2.9%. These programs typically use a model where students receive stipends to assist with teaching and research and receive a waiver of their tuition. These programs are resource intensive which creates some inherent constraints on growth.

Professional Masters: The university's professional masters programs have experienced phenomenal growth from 597 students in fall 2007 (FY08) to 1,993 students in fall 2013 (FY14). This is an increase of 1,396 students or 234% growth over the six year period, with growth of 437 students or 28% occurring between fall 2012 and fall 2013. Professional masters programs are offered in several programs including business, economics, engineering, health sciences and education.

4.1.4 Doctor of Osteopathy (HCOM)

Heritage College of Medicine Enrollment								
	<u>Fall 2007</u>	<u>Fall 2008</u>	<u>Fall 2009</u>	<u>Fall 2010</u>	<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>
Athens Campus	437	446	463	467	492	513	539	552
Dublin Campus								50

HCOM has grown consistently over the six year period from 437 students in fall 2007 (FY08) to 539 students in fall 2013 (FY14). This is an increase of 102 students or 23% growth over the six year period, with 5% of the growth occurring between fall 2012 and fall 2013. For FY15, the Athens campus enrollment is projected at 552 students, while the Dublin campus will enroll its first cohort of 50 students starting in July 2014. Additional enrollment is expected during calendar year 2015 at the Cleveland facility, currently under renovation.

4.2 Tuition Rates

The tuition rate tables for FY15 are included in Appendix O.

4.2.1 OHIO Guarantee

The following editorial by Ohio University President Roderick J. McDavis was published May 6 in The Toledo Blade.

It is no secret that with ever-fluctuating tuition rates and other college-related costs, many prospective college students and families across the nation struggle with issues surrounding the affordability of higher education. As a result, senior administrators at Ohio University have aggressively pursued the development of a unique initiative to help address these concerns while also supporting timely degree completion.

This initiative, called The OHIO Guarantee, was adopted by the Ohio University Board of Trustees in January 2014 and received approval from Ohio Board of Regents Chancellor John Carey in early April 2014, paving the way for program implementation starting with the OHIO freshman class of 2015-16.

The OHIO Guarantee was developed as a way to provide better financial predictability to students and parents, maintain the value of financial aid and provide an incentive for students to earn a degree within four years.

While a guaranteed tuition model is not a new concept in higher education, OHIO's innovative plan is truly unique. This is because our plan includes flat rates for housing, dining and most academic course and technology fees – in addition to tuition – which helps families budget for college costs in their entirety.

Under The OHIO Guarantee, Ohio University will set tuition and fee costs for each entering cohort of degree-seeking undergraduate students at the Athens campus, and the total costs will remain the same throughout those students' four years (or 12 consecutive semesters) of enrollment.

Scholarships and financial aid packages hold their value through The OHIO Guarantee. Because the cost of attending OHIO will remain flat, the same percentage of those costs will be met by any renewable scholarship, assuming that renewable scholarship criteria are maintained.

While students who enrolled prior to the 2015-16 academic year will not be directly affected by The OHIO Guarantee, students and families can rest assured that Ohio University's commitment to college affordability is unwavering. We will continue to do all that we can to protect the costs and value of an Ohio University education for all students, including those who do not fall under The OHIO Guarantee.

The OHIO Guarantee will not affect tuition at Ohio University's regional campuses; however, each student, regardless of location of initial enrollment, will be placed in a cohort as determined by year of enrollment. Then, if a student relocates to the Athens campus, he or she will fall under the fee structure aligned with that student's year of initial enrollment.

We believe in The OHIO Guarantee because it is predictable and transparent. We believe in The OHIO Guarantee because it secures the value of student financial aid and supports degree completion. Above all, we believe in The OHIO Guarantee because it ensures that families can budget for the true cost of a college education. In doing so, the plan supports the opportunity for every student to afford a top-quality, transformative education at Ohio University.

For more information about The OHIO Guarantee, please visit The OHIO Guarantee website at www.ohio.edu/guarantee.

4.3 Financial Aid

<i>(in millions)</i>	<u>FY15 Budget</u>
Athens Campus Undergraduates	
Gross Tuition Revenue	\$ 225.1
<u>Financial Aid Sources:</u>	
General Fund	\$ 37.0
Signature Award Program	\$ 2.1
Grant Funds	\$ 1.8
Foundation Funds	\$ 3.7
	\$ 44.6
Net Tuition Revenue	\$ 180.5
Discount Rate	19.8%

4.3.1 Signature Awards Program

The university has established the OHIO Signature Award Program, a set of scholarships and grants designed to optimally balance both support for financial need and recognition of the achievements and contributions of the fall 2014 freshman class. Built to honor and assist our students in accordance with the university's twin missions of excellence and access, the new and expanded program includes generous merit-based scholarships, supportive need-based grants, and a set of awards unique to Ohio University that blend both merit- and need-based criteria.

All first-year students who are new to the Athens campus of Ohio University in fall 2014 are eligible for consideration to become an OHIO Signature Scholar. The application for admission serves as the application for merit-based scholarships.

Fall 2014 first-year students who were admitted by March 15, 2014 will be considered automatically for all available OHIO Signature Awards. Eligibility is based on the following:

- Academic merit as demonstrated by strength of curriculum and cumulative high school grade point average, in addition to either the ACT composite or SAT math and critical reading scores from any test date (writing subscore not included for ACT or SAT).
- Financial need, as determined by the Free Application for Federal Student Aid (FAFSA) results received in the Office of Student Financial Aid and Scholarships by the first priority date of March 15, 2014
- Contributions made to the academic, demographic, or geographic diversity of the Ohio University community

The OHIO Signature Awards include more than \$2.1 million in new scholarships and grant aid for first-year students, which is funded through estimated increases in enrollments driven by participation and interest in the program. This new and expanded financial aid program includes generous merit-based scholarships, supportive need-based grants, and a set of awards unique to OHIO that blends both merit- and need-based criteria. (See <http://www.ohio.edu/admissions/signature/index.cfm> for details about the awards.)

4.3.2 Undergraduate Scholarship Investment Program

In summer 2013, the university announced the launch of the [Undergraduate Scholarship Investment Program](#), through which Ohio University has committed \$25 million to strengthen its endowed scholarship program by matching 50 cents on every dollar donated to eligible scholarship endowments housed within The Ohio University Foundation. When full goal is met (\$50M external endowment plus \$25M OHIO match), this will yield an additional \$3.0M per year in financial aid for students based on today's spending policy.

5.1 Gift Commitments

Each year, The Ohio University Foundation receives charitable contributions that are designated to support various colleges, campuses, academic programs, student activities, scholarships, capital projects and other OHIO initiatives. While some gifts are endowed, others are available for immediate use. Based on an analysis of historic giving patterns, the Foundation expects to receive approximately \$4.7M in endowed gifts and \$12.4M in non-endowed gifts during FY15. However, endowed gifts are not included in OHIO's budget as they cannot be spent, and the budget for restricted gifts at \$9.4M, is lower than expected receipts of \$12.4M, as planning units have not budgeted gifts that have not yet been documented.

Examples of significant cash capital and operating gifts included in the FY15 Budget:

- \$1.0M in capital gifts to support construction of Scripps College's Schoonover Center for Communication
- \$1.0M in capital gifts to support construction of Walter Fieldhouse and renovation of the Convocation Center
- \$1.5M in operating gifts to support Heritage College of Osteopathic Medicine activities on the northeast Ohio regional extension campus

5.2 Capital Campaign

Thanks to the generosity of nearly 75,000 alumni and friends, Ohio University's The Promise Lives Campaign has surpassed its \$450 million goal ahead of schedule. For the remainder of the Campaign, which officially ends on June 30, 2015, general fundraising efforts will focus on securing support for scholarships that are eligible for the Undergraduate Scholarship Matching Program, while the colleges, units and campuses will continue to strive toward their individual goals and priorities.

6 Foundation, Endowment & Investment Returns

6.1 Endowment Update

Pursuant to resolution 2002-1851, the University's Board of Trustees entrusted oversight of the long-term investment portfolio to the Investment Sub-Committee (ISC) of The Ohio University Foundation. The long-term investment portfolio is comprised of the University's and Foundation's endowments and quasi-endowments, as well as a portion of the University's and Foundation's working capital.

The Ohio University Foundation has engaged Hirtle, Callaghan & Co. (HC) to manage the long-term investment portfolio. HC reports to the ISC. Investment Pool

Investment Pool Activity through March 31, 2014

<i>(in millions)</i>	FY 2011	FY 2012	FY 2013	FY 2014*
Beginning investment pool market value	\$ 337.419	\$ 396.483	\$ 467.208	\$ 522.556
Cash transferred to (from) investment pool	(4.022)	68.743	-	22.000
Interest and dividends net of management fees	4.157	8.020	10.105	6.497
Realized gains (losses)	8.697	16.439	23.324	26.906
Unrealized gains (losses)	50.232	(22.477)	21.919	29.866
Ending investment pool market value	\$ 396.483	\$ 467.208	\$ 522.556	\$ 607.825

* unaudited

Investment Pool Composition as of March 31, 2014*

<i>(in millions)</i>	Foundation		University		Total	
Endowments	\$ 274.596	63.4%	\$ 35.109	20.1%	\$ 309.705	51.0%
Quasi-endowments	141.223	32.6%	42.440	24.3%	183.663	30.2%
Working capital	20.567	4.7%	97.370	55.8%	117.937	19.4%
Cash due (to) from pool	(3.090)	-0.7%	(0.390)	-0.2%	(3.480)	-0.6%
Total investment pool	\$ 433.296	100.0%	\$ 174.529	100.0%	\$ 607.825	100.0%

*unaudited

6.1.1 Endowment Summary

Endowment Activity through March 31, 2014

<i>(in millions)</i>	FY 2011	FY 2012	FY 2013	FY 2014*
Beginning endowment market value	\$ 277.232	\$ 336.000	\$ 408.987	\$ 446.748
New gifts to endowments	4.603	10.097	5.346	9.420
Transfers to (from) quasi endowments	12.261	20.003	(0.017)	2.825
Investment income net of fees	52.782	29.637	48.344	54.351
Spending allocation	(9.813)	(0.142)	(11.078)	(13.249)
Administrative fee	(1.036)	(2.129)	(4.830)	(6.437)
Other additions (withdrawals)	(0.029)	15.521	(0.004)	0.077
Ending endowment market value	\$ 336.000	\$ 408.987	\$ 446.748	\$ 493.735

* unaudited

*Endowment Composition as of March 31, 2014**

<i>(in millions)</i>	Foundation		University		Total	
Pooled endowments	\$ 274.596	66.0%	\$ 35.109	45.3%	\$ 309.705	62.7%
Pooled quasi-endowments	141.223	33.9%	42.440	54.7%	183.663	37.2%
Non-pooled endowments	0.051	0.0%	-	0.0%	0.051	0.0%
Non-pooled quasi-endowments	0.316	0.1%	-	0.0%	0.316	0.1%
Total investment pool	<u>\$ 416.186</u>	<u>100.0%</u>	<u>\$ 77.549</u>	<u>100.0%</u>	<u>\$ 493.735</u>	<u>100.0%</u>

* unaudited

6.2 Endowment Distributions

Endowment earnings are authorized for expenditure in accordance with the spending policy adopted by The Ohio University Foundation. The spending policy and spending rate are reviewed annually and adjusted, as necessary, with the primary objective of balancing the need for current spending with the goal of supporting future expenditures into perpetuity.

Currently, the annual endowment distribution is equal to the product of a 6% spending rate and the endowment's average market value for the trailing 36 months. Both true and quasi-endowments are subject to this spending policy. The 6% spending rate is comprised of a 4% spending allocation and a 2% administrative fee. The spending allocation supports various initiatives, as specified in the gift agreement. This includes, but is not limited to, scholarships and fellowships, chairs and professorships, research activities, and general support of academic units. The administrative fee provides general support for the institution's fundraising, alumni relations, and fund administration functions.

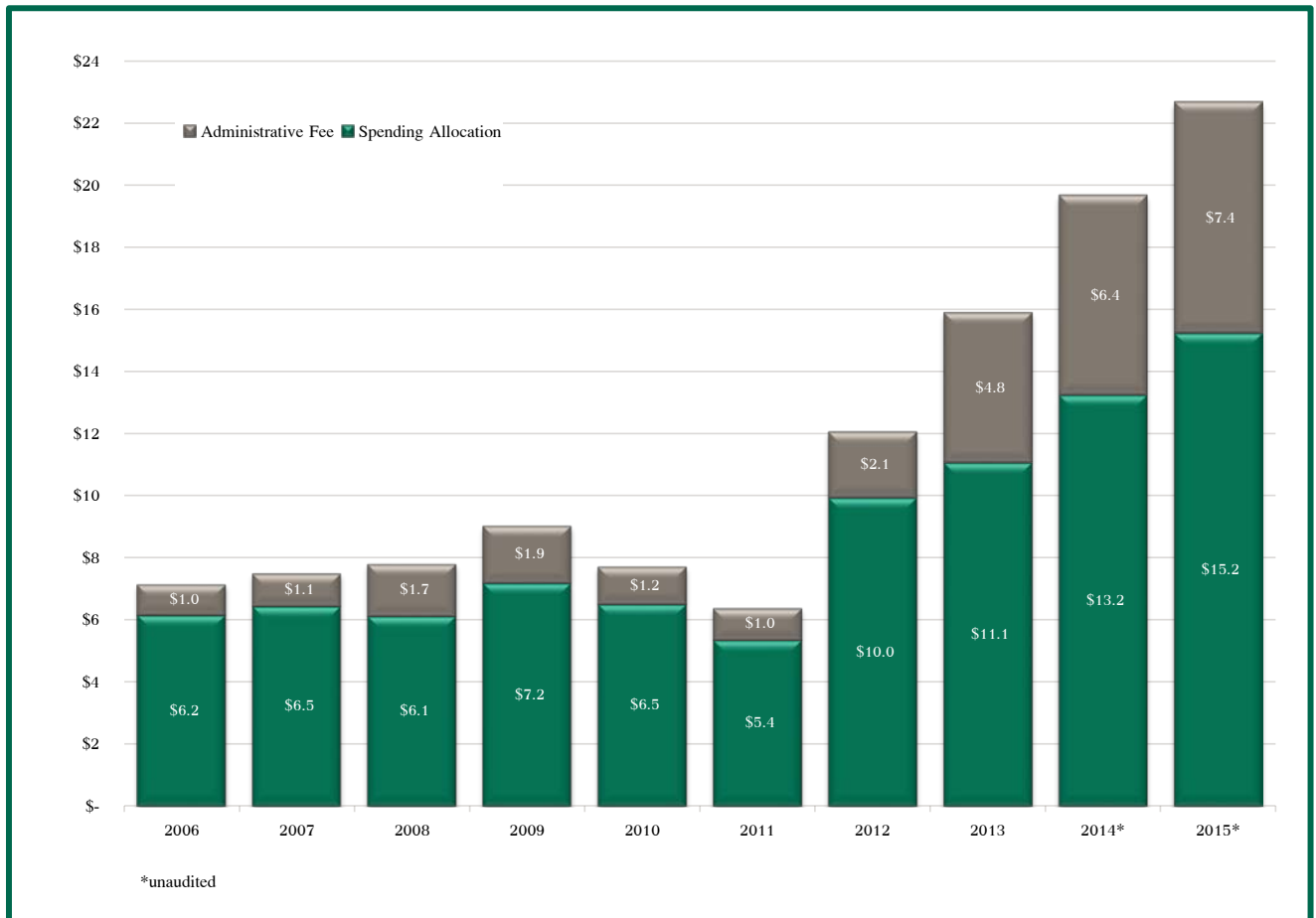
6.2.1 Endowment Spending Rates

	Spending Allocation	Administrative Fee	Policy Spending Rate
Fiscal Years 2006 and 2007	5.00%	1.00%	6.00%
Fiscal Years 2008, 2009, 2010, 2011 and 2012	4.00%	1.00%	5.00%
Fiscal Years 2013, 2014 and 2015	4.00%	2.00%	6.00%

These spending allocation and administrative fee rates apply to accounts whose market value exceeds the historic gift value. Occasionally, due to a downturn in the investment market, an account's market value may temporarily fall below its historic value. When this occurs, the endowed account is "underwater." The spending rate for underwater endowments is 1%. Underwater endowments are not assessed an administrative fee.

6.2.3 Endowment Distributions by Fiscal Year (in millions)

The following chart depicts endowment distributions over the past decade. Since FY11, the steady increase in endowment distributions has been driven by strong investment returns, the creation of new endowments, and the increase in the administrative fee from 1% to 2%.



Endowment Distribution by Planning Unit and Purpose

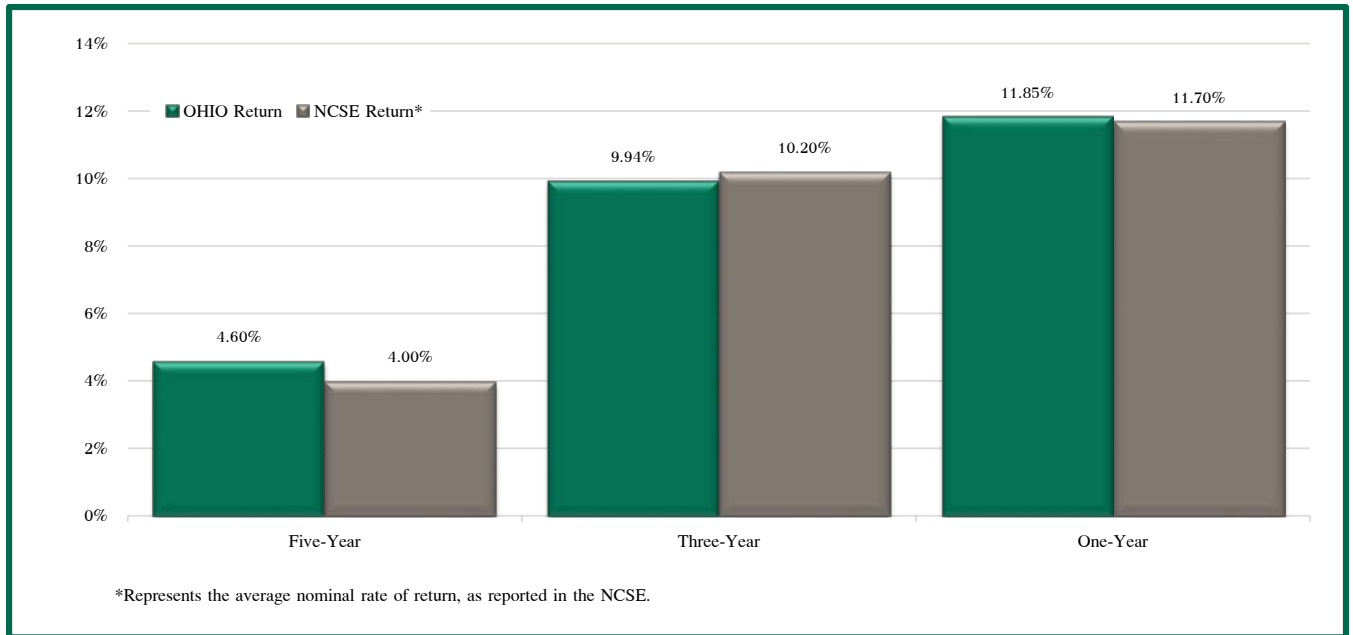
	⊕ Academic/Instruction	⊖ Research	⊖ Student Aid	⊕ General Institution	Total
Campus Recreation Auxiliary			7,697	644	8,341
Chillicothe Regional Campus	24,795		76,097	5,107	105,999
College of Arts and Sciences	508,669	109,059	378,124	908	996,760
College of Business	649,745	6,263	155,613	1,176	812,797
College of Education	127,253		189,286	3,517	320,056
College of Fine Arts	29,825	77,190	201,730	59,257	368,003
College of Health and Human Services	22,130		86,391	6,603	115,123
College of Osteopathic Medicine	100,156	0	128,792	976	229,924
Eastern Regional Campus	132		39,280	3,333	42,745
E-Learning			44		44
Enrollment Management			1,020,219	125,103	1,145,322
General Operating				16,218	16,218
George V Voinovich School of Leadership and Public Affairs	16,385		0		16,385
Honors Tutorial College	1,017		41,881		42,898
Information Technology			949		949
Intercollegiate Athletics Auxiliary	0		89,522	65,693	155,215
International Studies	194,941		15,834		210,776
Lancaster Regional Campus			176,347	7,043	183,390
Loan Funds		7,862	20,212		28,074
Office of the President	21,727		896,219	3,289	921,235
Office of the Provost	682,588		161,762	37,223	881,573
Russ College of Engineering and Technology	5,473,117	117,237	251,190	1,502	5,843,046
Scripps College of Communications	705,414		283,847		989,261
Southern Regional Campus			66,228	5,740	71,969
University College	1,830		8,312	2,406	12,548
University Libraries	312,107		47,691		359,799
Vice President for Finance and Administration				49,609	49,609
Vice President for Research		1,089,629	58,163		1,147,792
Vice President for Student Affairs	10,990		23,858	16,327	51,174
Vice President for University Advancement	719		46,758	29,051	76,528
Vice President for University Outreach and Regional Campuses	5,000				5,000
WOUB Center for Public Media	960		947		1,907
Zanesville Regional Campus	703		33,049	2,063	35,814
Total	\$ 8,890,201	\$ 1,407,240	\$ 4,506,042	\$ 442,787	\$ 15,246,270

6.2.4 NACUBO-Commonfund Study of Endowments

Annually, OHIO participates in the NACUBO-Commonfund Study of Endowments (NCSE), a survey that analyzes the endowment management practices and portfolio performance of more than eight hundred higher education institutions and their related foundations. The following charts provide information about the relative performance of OHIO's endowment assets.

Final results for the year ending June 30, 2013 were made available in early February 2014. For the one- and five-year periods ending June 30, 2013, OHIO's portfolio outperformed the NCSE average.

Performance vs. Peer Institutions for Period ended June 30, 2013



7 Compensation

7.1 Salary and Wages

Creating effective total compensation plans has been identified as a strategic priority essential to retaining the university's extraordinary faculty and staff. There are two major initiatives that have been underway at the university which address this priority:

Faculty Compensation Task Force: This task force was established by Executive Vice President and Provost Benoit in Spring 2013 and was charged with developing recommendations to address faculty compensation. The charge to the committee was to develop a multi-year plan to maximize our investment in faculty compensation to attract and retain talented faculty. The committee recommendations include the following:

- A recommendation to establish a goal to move the average salary for tenure-track faculty to the rank of third among the four-year public universities in Ohio by investing \$1.3 million per year for three years for a total of \$3.9 million
- A recommendation to invest a proportional percentage (2.19%) in compensation for regional tenure-track faculty which is an estimated investment of \$540,000 over three years
- A recommendation to invest a proportional percentage (2.19%) in Group II faculty (non-tenure track), which is an estimated investment of up to \$740,000 on the Athens campus and up to \$940,000 on the regional campuses.

The first year of each of these, a total of \$2.04M has been included in the FY15 Operating Budget.

Compensation 2014: In 2011, the university entered into a resolution agreement with the Department of Education (DOE) following a complaint against the university. To ensure compliance, the university voluntarily agreed to take the following actions no later than December 1, 2014:

- Establish a consistent job classification framework for the Administrative and Professional employees and the non-bargaining Classified employees (approx. 1900 positions)
- Create market based pay range structures and guidelines linked to the job classification framework to ensure that pay is competitive in the market
- Ensure that the compensation plans are fair and equitable in their design and implementation
- Provide career path direction for employees in these pay systems

The university is on track to achieve all objectives and has been regularly reporting progress to the DOE. Final financial impact will not be known until the fall; however, the university has utilized a \$2M planning assumption (\$1.2M central allocated costs) in the FY15 Operating Budget.

FY15 Raise Pool:

The raise pool for faculty and staff for FY15 has been set at 2%. This pool is allocated to faculty and staff in the following manner:

- Classified and bargaining unit employees receive an across the board 2% increase,
- Administrative employees and faculty receive merit based increases against the 2% pool,
- The FY15 budget also incorporates the 1% retroactive increase approved by the BOT in August, 2013 applicable to all faculty and staff

The following chart depicts the historical faculty and staff raise pools and incremental investments as compared against CPI.

Raise Pool/Inflationary History

Fiscal Year	Faculty/ Staff Raise Pool %	Additional Faculty Investment \$	Inflation (CPI)
2015	2.00%	\$ 2,040,000	1.81% forecast
2014	2.00%		1.75% forecast
2013	2.50%		1.50%
2012	1.66%		3.00%
2011	1.00%	\$ 850,000	1.50%
2010	0.00%		2.70%
2009	3.00%	\$ 1,200,000	0.10%
2008	3.00%	\$ 1,200,000	4.10%
2007	3.00%		2.50%
2006	3.00%		3.40%
2005	3.50%	\$ 910,000	3.30%
2004	2.00%	\$ 810,000	1.90%
2003	3.00%		2.40%

NOTE: Faculty increases excludes increases to faculty pay associated with promotion and tenure.

7.2 Benefits

The university offers a very competitive benefits package to its faculty and staff. Included in the university benefits offerings are:

- Health benefits (medical, prescription drug, vision, dental, employee assistance program, flexible spending accounts, and wellness program)
- Life and Disability Insurance
- Educational benefits
- Paid time off
- Other benefits

Health Benefits: The university currently operates a self-insured PPO plan which is administered by Anthem and Express Scripts. For faculty and non-union staff the university covers 85% of the estimated premiums with faculty and staff paying 15%. Healthcare costs are budgeted to increase by 9.9% in FY15 over forecasted FY14. As a self-insured employer, the university’s costs are a direct derivation of the actual health experience of our members, as well as the impact of national pricing increases of healthcare costs. (Due to their location, a small insured HMO plan is offered to the Eastern Campus faculty and staff.)

The university also contracts with Anthem for the provisioning of dental insurance for faculty and staff. The dental plan is self-insured. The university pays the full cost of employee only dental coverage. Faculty and staff pay full premiums for coverage of spouses and children.

Life and Disability Insurance: The university fully funds a life insurance benefit for faculty and staff equal to 2.5 times annual salary to a maximum of \$50,000. Faculty and staff may purchase additional insurance up to \$500,000 at their expense. Long Term Disability insurance is also fully funded by the university and provides a benefit of 60% of earnings up to \$6,000 per month. The public pension systems (OPERS and STRS) also provide a disability benefit for faculty and staff enrolled in their defined benefit pension plans.

Educational Benefits: Educational benefits are provided to faculty and staff and their spouses and children for coursework, both undergraduate and graduate programs, taken at Ohio University. Faculty, staff, and eligible dependents may receive a waiver of 100% of the Instructional Fee. Faculty and staff may receive a general fee waiver for pursuit of education related to their career. (Several online degree programs are not eligible for educational benefits.)

Paid Time Off: The university provides sick leave, parental leave, and vacation (staff only) to faculty and staff as well as unpaid leave options. Sick leave is accrued up to 15 days per year with unlimited carryover and a pay-out at retirement as required by the Ohio Revised Code. Vacation for administrators is 22 days per year with annual carryover capped at 32 days. Vacation for classified staff is 10 days to 25 days per year based on years of service with annual carryover also based on years of service. Currently, Paid Parental Leave of up to six weeks is available to faculty and staff upon birth or adoption of a child. Parental leave is currently a pilot program and is being reviewed for continuance beyond December 2014.

Other Benefits: Other benefits not detailed in this report include retirement benefits (as required by the Ohio Revised Code), same and opposite sex domestic partner benefits, sabbatical/professional leave, parking, relocation expenses, guest and temporary housing, access to employee funded supplemental retirement plans (403b, 457, Ohio Tuition Trust), and state/federal mandated benefits such as FMLA, Workers Compensation, and etc.

8 Treasury and Debt Management

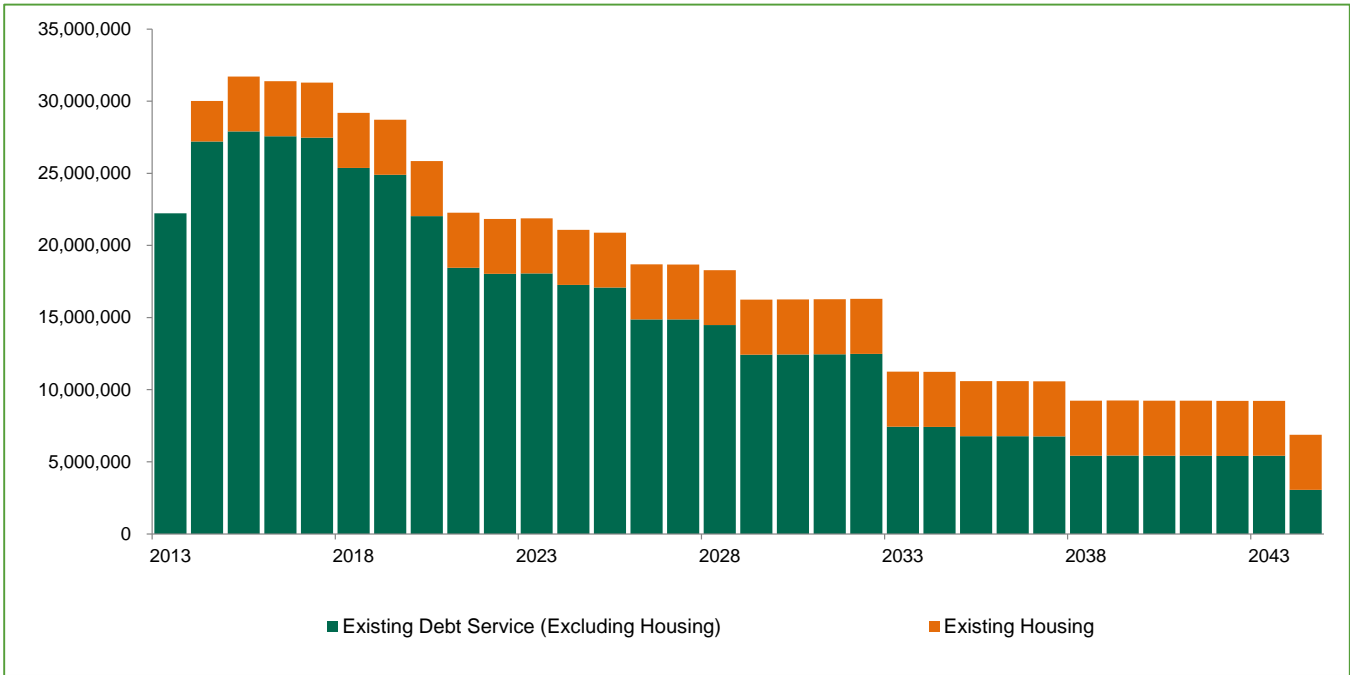
8.1 Current Debt, Debt Structure and Interest Expense

The university strategically issues debt to finance our facility and infrastructure investments. As of June 1, 2014 the university has \$338 M of outstanding debt. The majority of our long term debt is issued in the form of tax-exempt bonds which are repayable over the term with annual principal and interest payments. The following schedules detail our current outstanding debt. The university's debt portfolio is currently 100% fixed (interest rates are fixed at the point of issuance for defined periods versus variable which fluctuates against interest rate indices). The university's cost of borrowing is determined by both market factors and the university's bond rating, which is set by Moody's (Aa3) and Standard and Poor's (A+). These ratings were last affirmed by the respective agencies in May 2013, each with a stable outlook, and are reassessed at a minimum prior to each new issuance. Bond ratings include analysis of quantitative factors (strength of balance sheet, debt service as a percent of operations, net revenue position, revenue diversification and dependencies, fundraising success) and qualitative factors (student applications, selectivity, retention, tenure and stability of leadership).

Summary of Debt Terms and Maturities

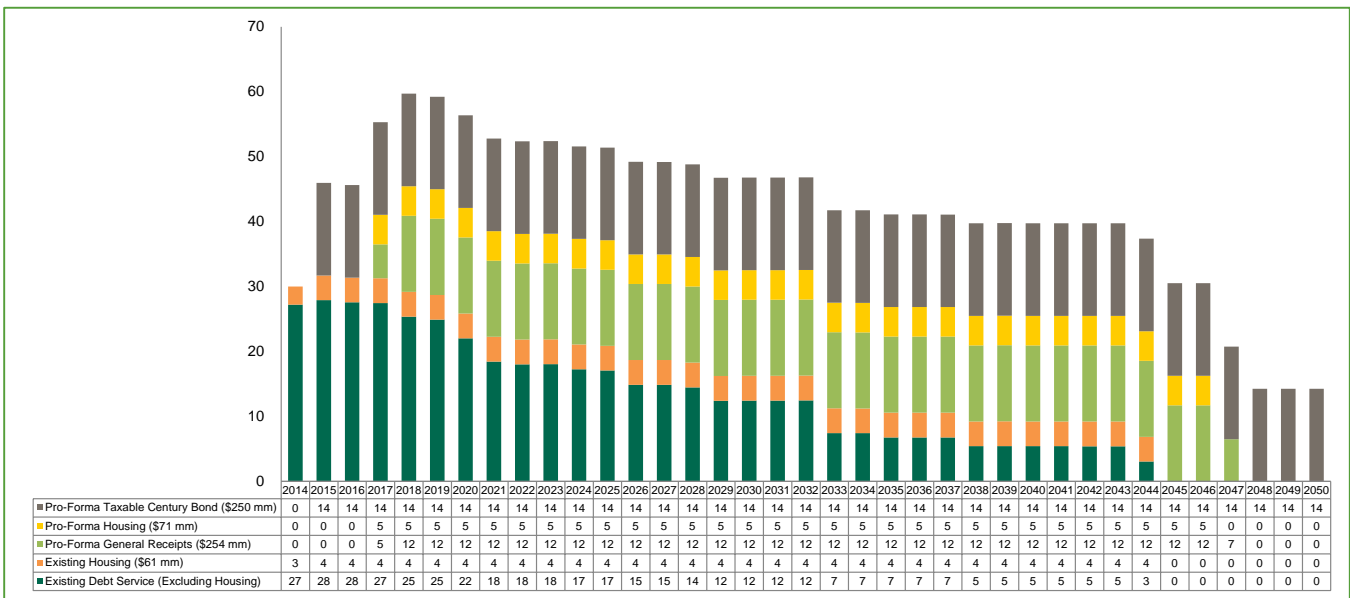
Series Name	Outstanding Par	Interest Rate Mode	Call Date	Final Maturity
Ohio University Long-term Debt - General Receipts Bonds				
Series 2006A	19,310,000	Fixed	12/1/2016	12/1/2024
Series 2006B	21,105,000	Fixed	12/1/2016	12/1/2036
Series 2008A	7,825,000	Fixed	6/1/2018	12/1/2033
Series 2008B (Taxable)	575,000	Fixed	Non-Callable	12/1/2015
Series 2009	17,170,000	Fixed	Non-Callable	12/1/2019
Series 2012	74,825,000	Fixed	6/1/2022	12/1/2042
Qualified Energy Conservation Bonds - Series A	17,911,879	Fixed	Non-Callable	12/1/2022
Qualified Energy Conservation Bonds - Series B (Taxable/Tax-Credit)	8,500,000	Fixed	Non-Callable	12/1/2027
Series 2013	142,945,000	Fixed	12/1/2022	12/1/2043
Sub-Total	310,166,879			
Ohio University Foundation				
Housing for Ohio Bonds	25,150,000	Variable	Currently Callable	6/1/2032
Sub-Total	25,150,000			
Ohio University Notes				
Term Loan (OU Inn)	2,325,000	Fixed		6/15/2021
Sub-Total	2,325,000			
TOTAL	337,641,879			

University Debt Service



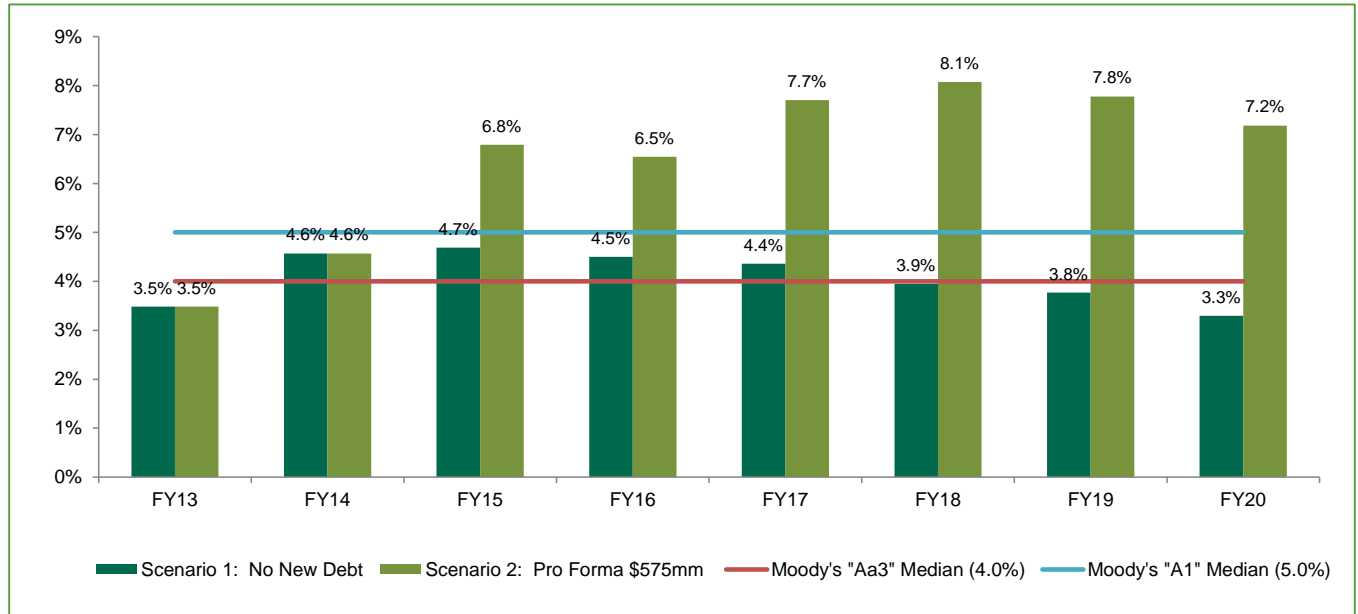
The BOT has authorized the university to proceed with a CIP plan that includes \$485M of additional long-term debt. The timing and structure of the debt will be determined by anticipated cash flows of the projects, central bank (working capital) balances, and market conditions. The following chart illustrates a forecast of future debt costs with assumptions surrounding these factors and includes the possibility that the university may issue Century Bonds as part of our strategic plan to address deferred maintenance backlogs and as part the implementation of a central bank strategy.

Projected University Debt Service



Debt service to operations, which measures annual debt service (the sum of the annual principal and interest expenses payable for existing outstanding debt) as compared with the university operating budget, is the metric used to measure the impact of an institution’s debt burden on operating expenses. The lower the percentage, the greater the institution’s financial strength. The following chart depicts the anticipated debt service to operations ratios with our current assumptions on additional borrowing over the next five years. The anticipated use for the additional planned debt is detailed in the university’s annual (section 9) and 6-year Capital Improvement Plans.

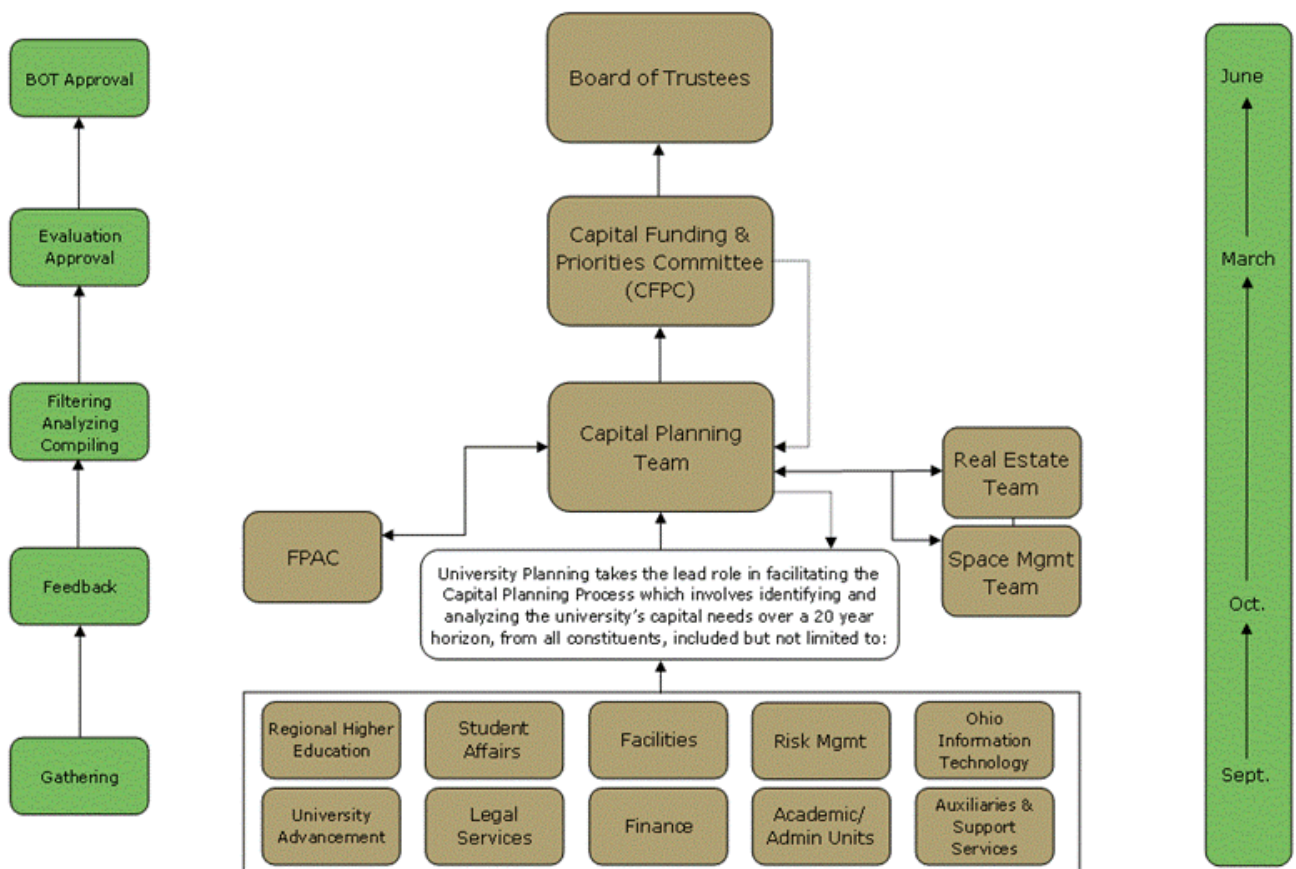
Debt Service to Operations



9 Capital Improvement Plan & Deferred Maintenance

In November 2013, the BOT approved the university’s 6-year Capital Improvement Plan (CIP) for FY2015 – FY2020. This was a refresh of the 2011 CIP and includes a six year capital improvement plan in a 20 year context. The six year plan represents an assessment of capital priorities based upon current information and following a vetting/research/collaboration effort with all campus operating units.

Following this cycle, each year the university reviews and updates the capital priorities for the next fiscal year. The formal annual capital plan update is a yearlong process culminating in the Annual CIP presentation to the BOT. This process provides for continuous refresh and provides the foundation for our six year CIP as well as resource planning and coordination for the next fiscal cycle.



The following plan is the product of this planning process and represents the university's Annual CIP for FY15. The chart details the projects which are currently in progress and will continue into FY15 as well as new projects that will begin during FY15 and includes the following information:

- Project Name
- Project Estimate – includes the total costs expected for project phases to be initiated or completed during FY15
- Debt – represent the amount of project to be funded with debt proceeds and the amounts that have been included in already issued debt
- State Capital – represents the amount of project funding requested/appropriated in the biennial State Capital submission
- Internal Working Capital – represents the amount of project to be funded with university reserves, departmental reserves or internal loans from the Central Bank
- Public/Private - represents dollars to be funded through public/private partnerships
- Gifts/Grants – represents the amount of the project to be funded with gifts or grant revenues. This includes both gifts-in-hand, pledges, and planned fund raising
- Project Total – estimated total project cost for all phases of the respective project – reflecting the multi-year totals as presented in the 6-year CIP format
- Prior Year – estimated dollars to be spent prior to FY15 for respective project
- FY15 – anticipated FY15 expenditures

	Project Estimate	Debt		State Capital	Internal Working Capital	Public Private	Gifts Grants	Project Total	Prior Year(s)	FY15	
		Issued	Not Issued								
Projects In Progress (Previously Approved)											
1	OUHCOM Cleveland *	\$20.2	-	-	-	20.2	-	-	20.2	0.6	7.6
2	Lindley Hall: Office Swing	\$10.9	4.0	-	2.0	4.9	-	-	10.9	0.9	10.0
3	Tupper Hall: Classroom Swing	\$10.0	7.0	-	3.0	-	-	-	10.0	0.6	9.4
4	College of Business Expansion Renovation	\$1.0	-	-	-	-	-	1.0	1.0	0.01	1.0
5	College of Communication Ph 2	\$17.8	12.0	-	0.4	-	-	5.4	17.8	0.7	11.2
6	Ridges Master Plan Update	\$0.3	-	-	-	0.3	-	-	0.3	-	0.3
7	Allen Student Help Center Expansion	\$0.7	-	-	-	0.7	-	-	0.7	-	0.7
8	Housing Development Ph 1	\$110.0	60.8	39.2	-	10.0	-	-	110.0	24.0	86.0
9	Central Food Facility Phase 4	\$3.0	-	-	-	3.0	-	-	3.0	-	3.0
10	Northeast Campus Roadway: South Green Ext.	\$1.5	-	-	-	1.5	-	-	1.5	0.2	1.3
11	Small Renovation Projects <i>Classrooms, Labs, Faculty Start-ups, Etc.</i>	\$5.0	-	-	-	5.0	-	-	5.0	4.0	5.0
12	Dublin CHSP TI & Infrastructure	\$4.0	-	-	-	4.0	-	-	4.0	-	4.0
Subtotal		\$184.4	\$83.8	\$39.2	\$5.4	\$49.6	\$0.0	\$6.4	\$184.4	\$31.0	\$139.5
Academic/Research Projects											
<i>Design and Construction</i>											
1	McCracken Hall Ren. & Add.	\$31.6	4.1	16.4	-	0.8	-	10.3	31.8	0.6	2.2
2	Multiphase Corrosion Facility Office Addition	\$1.5	-	0.0	-	1.5	-	-	1.5	-	1.5
3	Alden Library Phase 1	\$2.7	-	2.4	-	0.3	-	-	33.0	-	2.7
<i>Planning and Programming</i>											
4	Interdisciplinary Science Facility Planning	\$0.2	0.2	-	-	-	-	-	90.0	-	0.2
5	Seigfred Hall Planning and Design	\$0.2	0.2	-	-	-	-	-	30.0	-	0.2
6	Medical Multipurpose Building Planning	\$3.0	3.0	-	-	-	-	-	43.0	-	2.8
7	Grover Center CHSP Renovation Planning	\$0.8	-	-	-	0.8	-	-	8.0	-	0.8
8	Engineering Research Space Planning	\$0.2	-	-	-	0.2	-	-	0.2	-	0.2
9	West Union St Office Ctr Design	\$2.5	-	2.5	-	-	-	-	24.0	0.2	1.5
10	Comprehensive Master Plan Update	TBD	-	-	-	TBD	-	-	TBD	-	-
11	Day Care Center Planning	\$0.2	-	-	-	0.2	-	-	TBD	-	0.2
Subtotal		\$42.8	\$7.5	\$21.3	\$0.0	\$3.8	\$0.0	\$10.3	\$261.5	\$0.8	\$12.3
Residential Housing											
1	Roof Replacements	\$1.5	-	-	-	1.5	-	-	1.5	-	1.5
2	Jefferson Hall: Residential Rehab. Planning & Design	\$4.0	-	-	-	4.0	-	-	36.0	-	1.2
3	Housing Minor Renovations	\$4.0	-	-	-	4.0	-	-	4.0	-	4.0
Subtotal		\$9.5	\$0.0	\$0.0	\$0.0	\$9.5	\$0.0	\$0.0	\$41.5	\$0.0	\$6.7
Auxiliaries											
1	Storage Auxiliary Planning & Design	\$1.0	-	-	-	1.0	-	-	-	-	1.0
2	Jefferson Hall: Culinary Market Planning & Design	\$1.0	-	-	-	1.0	-	-	8.0	-	1.0
3	Boyd Dining Hall Renovation	\$10.0	-	-	-	10.0	-	-	-	0.7	9.3
4	Airport Improvements	\$2.6	-	-	-	-	-	2.6	-	0.2	2.4
5	Auxiliaries Minor Renovations	\$0.8	-	-	-	0.8	-	-	0.8	0.5	0.8
Subtotal		\$15.4	\$0.0	\$0.0	\$0.0	\$12.8	\$0.0	\$2.6	\$8.8	\$1.4	\$14.5
Academic Support											
1	Classroom Upgrade: Morton Hall	\$1.5	-	-	1.5	-	-	-	1.5	-	1.5
2	Classroom Upgrade: Renewal Plan	\$1.5	-	-	-	1.5	-	-	1.5	-	1.5
Subtotal		\$3.0	\$0.0	\$0.0	\$1.5	\$1.5	\$0.0	\$0.0	\$3.0	\$0.0	\$3.0

	Project Estimate	Debt		State Capital	Internal Working Capital	Public Private	Gifts Grants	Project Total	Prior Year(s)	FY15
		Issued	Not Issued							
Infrastructure Renewal-Accessibility										
1 Campus Accessibility Improvements	\$0.5	-	-	-	0.5	-	-	0.5	-	0.5
2 Aquatic Center Accessibility Improvements	\$0.35	-	-	0.35	-	-	-	0.35	-	0.35
3 Peden Stadium ADA Improvements	\$0.5	-	-	-	0.5	-	-	0.5	-	0.5
Subtotal	\$1.4	\$0.0	\$0.0	\$0.4	\$1.0	\$0.0	\$0.0	\$1.4	\$0.0	\$1.4
Infrastructure Renewal-Deferred Maintenance										
1 Safety Projects	\$1.0	-	-	-	1.0	-	-	1.0	1.0	1.0
2 South Green Drive Extension Ph 2	\$2.0	-	-	1.0	1.0	-	-	2.0	-	0.2
3 Chilled Water Expansion	\$6.5	-	6.5	-	-	-	-	6.5	2.1	4.4
4 Energy Infrastructure Projects Initiative	\$79.0	-	78.0	1.0	-	-	-	79.0	0.8	17.8
5 Stocker Center Fire Alarm	\$3.0	-	3.0	-	-	-	-	3.0	-	3.0
6 Utility Tunnel Upgrades	\$3.0	-	-	1.0	2.0	-	-	3.0	-	3.0
7 Campus Building Envelope	\$0.8	-	-	0.8	-	-	-	0.8	-	0.8
8 Roofing Upgrades and Replacement	\$4.3	-	-	4.3	-	-	-	4.3	-	4.3
9 College of Fine Arts Infrastructure Upgrades	\$2.7	-	-	2.7	-	-	-	2.7	-	2.7
10 Campus Roadway Improvements	\$5.0	-	-	5.0	-	-	-	5.0	-	1.5
11 Peden Stadium Concrete Restoration	\$1.5	-	-	-	1.5	-	-	1.5	-	1.5
12 Campus HVAC Improvements	\$0.4	-	-	0.4	-	-	-	0.4	-	0.4
13 Convocation Center Seating Replacement	\$3.0	-	-	-	3.0	-	-	3.0	-	3.0
Subtotal	\$112.2	\$0.0	\$87.5	\$16.2	\$8.5	\$0.0	\$0.0	\$112.2	\$3.9	\$43.6
OIT: Infrastructure & Service Imp Projects										
1 Telephone/VoIP Services	\$3.1	-	-	-	3.1	-	-	3.1	-	3.1
2 Virtual server infrastructure	\$0.2	-	-	-	0.2	-	-	0.2	-	0.2
3 Storage (hardware, software, tools)	\$0.5	-	-	-	0.5	-	-	0.5	-	0.5
4 Disaster Recovery	\$0.3	-	-	-	0.3	-	-	0.3	-	0.3
5 Other	\$0.8	-	-	-	0.8	-	-	0.8	-	0.8
Subtotal	\$4.9	\$0.0	\$0.0	\$0.0	\$4.9	\$0.0	\$0.0	\$4.9	\$0.0	\$4.9
OIT: Applications/Custom Systems										
1 Small system IT Initiatives	\$2.0	-	-	-	2.0	-	-	2.0	-	2.0
2 Strategic Alignment Initiative	\$4.9	-	-	-	4.9	-	-	4.9	-	4.9
3 CRM (including advancement)	\$0.3	-	-	-	0.3	-	-	0.3	-	0.3
4 Space planning, scheduling, & management	\$0.1	-	-	-	0.1	-	-	0.1	-	0.1
Subtotal	\$7.3	\$0.0	\$0.0	\$0.0	\$7.3	\$0.0	\$0.0	\$7.3	\$0.0	\$7.3
Regional Campus										
1 Chillicothe Campus: Bennett Hall Electrical	\$0.95	-	-	0.95	-	-	-	0.95	-	0.95
2 Chillicothe Campus Shoemaker Center Bridge Repair	\$0.98	-	-	0.55	0.43	-	-	0.98	-	0.98
3 Eastern Campus Shannon Hall HVAC Upgrades	\$0.60	-	-	0.60	-	-	-	0.60	-	0.60
4 Eastern Campus Shannon Hall Fire Alarm Replacement	\$0.45	-	-	0.45	-	-	-	0.45	-	0.45
5 Eastern Campus Health Center Roof Replacement	\$0.75	-	-	0.75	-	-	-	0.75	-	0.75
6 Eastern Campus Minor Capital Projects	\$0.40	-	-	-	0.40	-	-	0.40	-	0.40
7 Lancaster Campus Herrold Hall Roof Repair	\$0.45	-	-	0.45	-	-	-	0.45	-	0.45
8 Lancaster Campus North Parking Lot Improvements	\$0.33	-	-	0.24	0.09	-	-	0.33	-	0.33
9 Lancaster Campus: Brasee Hall Zone Food Svc Ren.	\$0.27	-	-	-	0.27	-	-	0.27	-	0.27
10 Lancaster Campus Brasee Hall Fitness Center Addition	\$0.48	-	-	0.23	0.3	-	-	0.48	-	0.48
11 Lancaster Campus Brasee Hall Computer/Tutoring Lab	\$0.13	-	-	-	0.1	-	-	0.13	-	0.13
12 Lancaster Campus Brasee Hall Gallery Relocation	\$0.16	-	-	0.04	0.1	-	0.0	0.16	-	0.16
13 Southern Campus HVAC Improvements	\$0.88	-	-	0.88	-	-	-	0.88	-	0.88
14 Southern Campus Classrooms & Land Labs - Science	\$0.15	-	-	0.15	-	-	-	0.15	-	0.15
15 Southern Campus Child Dev. Ctr - Wastewater Sys.	\$0.40	-	-	0.40	-	-	-	0.40	-	0.40
16 Southern Campus Minor Capital Projects	\$0.30	-	-	-	0.3	-	-	0.30	-	0.30
17 Southern Campus Proctorville Parking Lot, Walking Trail &	\$0.20	-	-	0.10	0.1	-	-	0.20	-	0.20
18 Zanesville Campus: Roof Repair & Replace	\$0.90	-	-	0.45	-	0.45	-	0.90	-	0.90
19 Zanesville Campus Elson & Herrold Upgrades	\$0.31	-	-	-	0.31	-	-	0.31	-	0.31
20 Zanesville Campus: Elson Hall Classroom	\$0.60	-	-	0.60	-	-	-	0.60	-	0.60
Subtotal	\$9.7	\$0.0	\$0.0	\$6.8	\$2.4	\$0.5	\$0.0	\$9.7	\$0.0	\$9.7

	Project Estimate	Debt		State Capital	Internal Working Capital	Public Private	Gifts Grants	Project Total	Prior Year(s)	FY15
		Issued	Not Issued							
Projects In Progress (Previously Approved)	\$184.4	\$83.8	\$39.2	\$5.4	\$49.6	\$0.0	\$6.4	\$184.4	\$31.0	\$139.5
Academic/Research Projects	\$42.8	\$7.5	\$21.3	\$0.0	\$3.8	\$0.0	\$10.3	\$261.5	\$0.8	\$12.3
Residential Housing	\$9.5	\$0.0	\$0.0	\$0.0	\$9.5	\$0.0	\$0.0	\$41.5	\$0.0	\$6.7
Auxiliaries	\$15.4	\$0.0	\$0.0	\$0.0	\$12.8	\$0.0	\$2.6	\$8.8	\$1.4	\$14.5
Academic Support	\$3.0	\$0.0	\$0.0	\$1.5	\$1.5	\$0.0	\$0.0	\$3.0	\$0.0	\$3.0
Infrastructure Renewal-Accessibility	\$1.4	\$0.0	\$0.0	\$0.4	\$1.0	\$0.0	\$0.0	\$1.4	\$0.0	\$1.4
Infrastructure Renewal-Deferred Maintenance	\$112.2	\$0.0	\$87.5	\$16.2	\$8.5	\$0.0	\$0.0	\$112.2	\$3.9	\$43.6
OIT: Infrastructure & Service Imp Projects	\$4.9	\$0.0	\$0.0	\$0.0	\$4.9	\$0.0	\$0.0	\$4.9	\$0.0	\$4.9
OIT: Applications/Customer Systems	\$7.3	\$0.0	\$0.0	\$0.0	\$7.3	\$0.0	\$0.0	\$7.3	\$0.0	\$7.3
Regional Campus	\$9.7	\$0.0	\$0.0	\$6.8	\$2.4	\$0.5	\$0.0	\$9.7	\$0.0	\$9.7
		\$91.3	\$148.0							
Total	\$390.5	\$239.3		\$30.3	\$101.2	\$0.5	\$19.3	\$634.6	\$37.0	\$242.9

Deferred Maintenance

A strategic priority for the University is to reduce the amount of deferred maintenance (amounts needed but not yet expended for repairs, restoration, or rehabilitation of our assets). In 2010, the University retained Sightlines, an independent facilities asset advisor firm, to conduct a study to estimate the Universities current deferred maintenance backlog, as well as identify the rate at which it would grow without significant investment.

The Sightlines study projected that the university would reach a \$1 billion deferred maintenance backlog in 20 years should it continue on its current spending (deferred maintenance investment level) path. The original 20-year CIP, from 2011, projected a \$72 per gross square foot backlog by FY20, reduced from a projected \$109. Ideally, the target deferred maintenance per square foot is \$40-\$50.

Currently the university is developing a deferred maintenance strategy that utilizes the issuance of Century Bonds, combined with a central bank model which will position the university to achieve the following objectives:

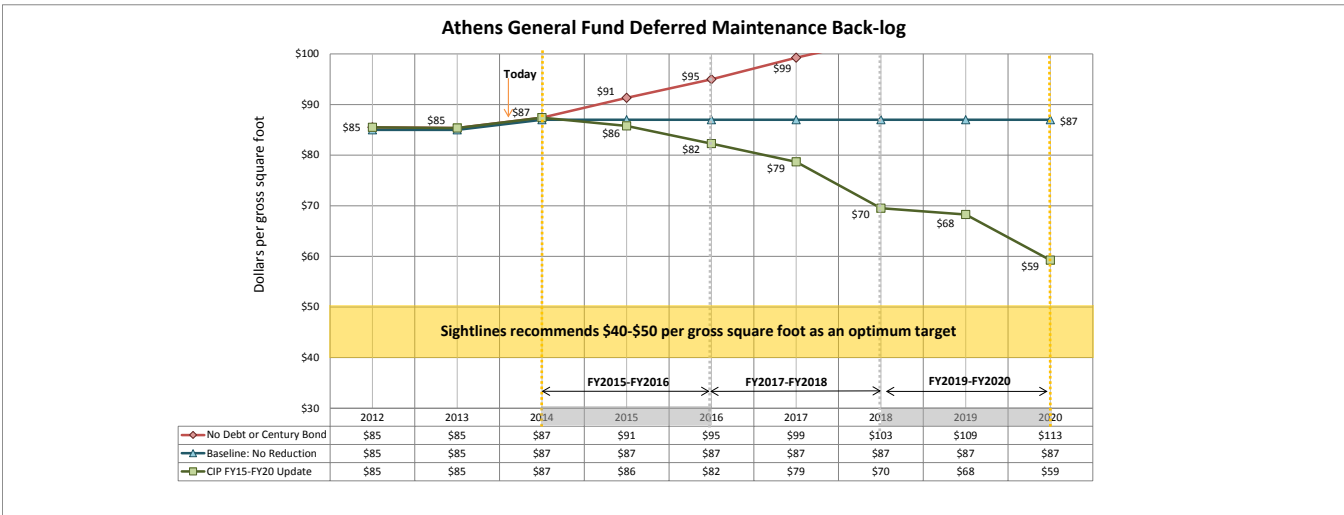
- Increase the universities investment in deferred maintenance thereby reducing the deferred maintenance backlog
- Create a funded depreciation model where the university has within its annual operating budget sufficient deferred maintenance to maintain investment in plant
- Significantly improves the utility/energy infrastructure on the campus

With the implementation of the strategies outlined above, it is estimated that the deferred maintenance backlog would be reduced to \$59 per gross square foot by 2020. Without it, or the identification and implementation of similar strategies, the backlog on our campus is at risk to rise to \$113 per gross square foot over the same time period.

The following chart illustrates these concepts and utilizes the following factors for computation:

- \$18.8M (plus inflation) of investment is required on an annual basis just to remain constant in our deferred maintenance backlog position (referred to as “keep up funding”) which is the estimated rate of additional deferred maintenance being accrued each year based on our age of plant

- funding directed to deferred maintenance exceeding the \$18.8M of keep up funding directly reduces the backlog total
- building renovations will reduce deferred maintenance backlog at a rate directly proportional to the amount of respective project expenditures that apply to infrastructure / shell elements included in the deferred maintenance backlog
- safety, chilled water and other maintenance line items directly reduce the deferred maintenance backlog
- the new Utility/Energy Infrastructure strategy provides significant investment into deferred maintenance projects



10 \$100 Million Investment Strategy

With an eye toward growth and sustainability for future goals, Ohio University introduced the \$100M Investment Strategy in FY12. The \$100M Investment Strategy targets areas of investment that will help preserve the quality of the institution, while maintaining a strong financial position. This approach is achievable through the use of unbudgeted resources and focuses on positioning the University for future success during a period in which the sustainability of the Higher Education Business Model is being questioned.

10.1 Funding Sources

Resources to support this \$100M Investment Strategy come largely from unbudgeted University resources. Ohio University budgets only 98% of SSI and Tuition revenues. The 2% conservatism is used as a buffer against in-year variability, and funds the \$100M Investment Strategy only when it is earned. Investment returns on working capital have not been a committed resource since the University recognized significant losses during the economic downturn of 2008, and this also is committed only when the funds are earned.

10.2 Areas of Investment

Endowed Scholarships & Professorships

This area of investment will insure the University can make substantive, long-term investments in Faculty and in Students. For Faculty, the endowed professorships will be targeted in critical areas that will enhance the University's competitive advantage in scholarship and research. For Scholarships, need-based and merit-based Student Financial Aid will help address student affordability concerns and the University's ability to recruitment top quality students. The goal is to increase the endowment by \$125M through incentivizing fundraising with a University match. If the \$125M goal is met, the annual distribution will provide \$5M to support Faculty and Student Financial Aid.

Academic and Research Programs

Investments are targeted towards the initiation of new academic programs within colleges that are economically viable and can create net resources to support college priorities. This represents investment capital for colleges to pursue new opportunities, and is an important incentive for colleges within RCM.

Student Success and Programs

Investments will focus on the following areas: implementing a plan of residential programs and services committed to helping student fulfill their academic promise; fostering academic success and degree completion; and developing an outstanding student community experience.

Infrastructure

Capital investments will be made to support deferred maintenance, IT systems, and to facilitate transformational projects within our Capital plan.

Community and Economic Development

Investments will focus on partnerships within our region that aid in academic experience, career opportunities, and quality of life. Specific areas of need include community-based healthcare; K-12 educational opportunities; affordable housing options; economic development; community-based arts and culture

11 Academic Planning Units

As a means of presenting consistent information about the academic planning units, the unit heads were asked to respond to some questions as they relate to strategic resource allocation with the colleges and schools. The planning units prepared information that highlights things that the colleges do to maximize their resources in addition to simply investing in new things.

1. How does the way you allocated your financial resources in the budget align with your primary goals and objectives for your college?
2. What programs/activities/facilities are you developing or investing in?
3. What was your approach towards deployment of resources supporting and/or improving student success?
4. What was your approach to deployment of your faculty resources to staff new initiatives and/or align those resources with changes to existing programs?
5. What reallocations or reprioritizations are being made to support your college strategy?

11.1 College of Arts and Sciences

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Revenue Realignments: We have eliminated the uncommitted funding from online and graduate programming that went to academic departments under legacy agreements developed prior to RCM. Now, with this revenue coming centrally, the College has an improved capacity to invest in programming to enhance the undergraduate experience, strengthen our core faculty, and promote high impact practices in our curricular and co-curricular activities.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

New Online Programming: Launched a new online masters program in the Social Sciences and will launch (2015) a new online masters program in English. Both programs are targeted at secondary school teachers who seek the degrees for dual enrollment approval, eligibility for promotion, and opportunities for enhanced compensation.

Themes: Reinventing general education and the liberal arts through interdisciplinary collaboration uniting faculty and students from the natural sciences, humanities, and social sciences around the pressing issues of the 21st century. When fully developed, students will be able to complete their distribution requirements by engaging in courses arrayed around a central theme such as Food, Wealth and Poverty, or War and Peace.

Center for Law Justice and Culture: We continue to strengthen CLJC, which is emerging as a nationally visible interdisciplinary center for teaching and research in legal studies. With the addition of a professional pre-law advisor and activity coordinator and a designated office space, the Center will continue to move forward with enhanced program offerings giving students at all levels the opportunity to study law as a focal point in their liberal arts education.

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Intervening for Academic Success: Biology 1700 is a large-enrollment introductory biology course with a high failure rate (students earning Ds, Fs or withdrawing). To address this problem, we developed a plan to identify struggling students very early in the semester so that appropriate advising, tutoring, and re-enrollment into more suitable courses can occur before students fail the course. In this pilot, 90% of the students who re-enrolled succeeded.

Advising: We are moving forward with a substantial investment of resources in career development and professional academic advising focusing on freshman success, international student transition, and career preparation. A newly created class provides an opportunity for students to develop skills in career planning, academic goal setting,

DEPLOYMENT OF FACULTY RESOURCES

Faculty Investment Strategy: We have limited Group I hiring authorization to the replacement of recently opened positions in areas of high need or positions developed as part of our Themes investment. We have expanded the use of non-tenure track instructors and are working with departments to promote the quality of instruction by encouraging increased hiring expectations and ongoing professional development.

**REALLOCATIONS OR REPRIORITIZATIONS TO
SUPPORT COLLEGE STRATEGY**

Revenue Realignments: One key example of this is the decision described above to shift the uncommitted funding from online and graduate programming from academic departments to the College centrally and investing in programming to enhance the undergraduate experience, strengthen our core faculty, and promote high impact practices in our curricular and co-curricular activities.

Administrative Integration: We have developed a staff-centric Administrative review process that is exploring efficiencies and enhancements that may be possible by integrating and more effectively aligning departmental administrative services.

Athens Colleges & Schools		Arts & Sciences
REVENUES		
State Appropriations	\$	26,268,453
Tuition & Educational Fees (net of financial aid)	\$	81,437,811
Room & Board	\$	-
Grants and Contracts	\$	6,771,086
Facilities & Admin Costs Recovery	\$	1,500,000
Gifts	\$	335,000
Endowment Distributions	\$	996,760
Investment Income	\$	-
Other External Sales	\$	-
Total Revenues	\$	117,309,110
EXPENSES		
Compensation	\$	69,468,254
Operating Expenses	\$	5,989,349
Capitalized Costs	\$	440,292
Depreciation		
Debt Service - Principal	\$	25,133
Debt Service - Interest	\$	15,464
Internal Transfers	\$	-
Total Direct Expenses	\$	75,938,492
ALLOCATIONS & TRANSFERS		
Total Internal Allocations	\$	208,617
Total Indirect Costs Allocations	\$	39,926,463
Subvention/Strategic Pool Allocation	\$	11,755,123
Transfers to (from) Strategic Investment Pool	\$	(13,020,024)
Total Allocations & Transfers	\$	38,870,179
Total Expenses and Transfers	\$	114,808,671
Results of Operations	\$	2,500,440
Transfers to (from) Operations	\$	760,706
Provisions for Replacement & Depreciation	\$	-
Net Results	\$	1,739,734

11.2 College of Business

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Resources have been shifted towards building out the curriculum in the centers (sales, leadership, entrepreneurship, sports and international) by creating certificates for other majors across the university as well as creating experiences for business students to add value to and expand on the core business curriculum.

Resources are being invested in continuing to expand our PMBA (Hybrid) and OMBA (On-Line) off-campus programs. We are encountering major competition for the on-sight hybrid program, which requires a re-positioning of the degree, adding personalized leadership and professional development throughout the program to clearly differentiate it from other on-sight and on-line competitive programs. With regards to the on-line program, this requires a complete re-vamp of existing courses adding additional interaction activities with students, and development of additional concentrations in areas such as accounting and entrepreneurship to stay competitive.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

A major new strategic effort is executive education in the areas of leadership development for corporations, health care, and later Government/non-profits, and educational institutions. We believe we now have the knowledgeable people in place to develop and help deliver these programs. This will be a major investment in curriculum and marketing.

Integrate the BS in Sport management into the business curriculum by using the same admissions standards applied to business students and incorporating the business core into the requirements with the ultimate goal of bringing that program under our AACSB accreditation and increasing the employability of graduates of this program.

Expand offerings to non-business students through specialized minors, a new general minor that can be offered online, in the summer or as part of bachelor completion programs

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Career management is being integrated into student services so that students are focused on activities aimed at an ultimate career from the beginning of their program.

DEPLOYMENT OF FACULTY RESOURCES

Additional faculty resources are being deployed to the Professional MBA and Online MBA programs.

The cost of tenure track faculty continues to rise, particularly in areas like accounting. We are looking at establishing the appropriate mix of tenure-track faculty to other types of faculty such as instructors with professional experience and executives in residence to control costs while maintaining quality.

Faculty development resources are being deployed to develop flipped classrooms in several of introductory courses. One area of great success is in statistics, which had the highest failure rate.

Failure rate has been reduced by 65% by using this pedagogy, which also makes more efficient use of faculty time in the classroom.

REALLOCATIONS OR REPRIORITIZATIONS TO SUPPORT COLLEGE STRATEGY

Resources from our off-campus graduate programs have been directed into our student services and the build-out of our centers. In addition, revenues from these programs are being used to bring in additional faculty resources to staff these programs as well as provide resources for the core undergraduate program.

A shared services model is being implemented for all department and college administrative functions. We are moving all transactional activity to a single office and reducing the allocation of staff to individual departments and centers.

Athens Colleges & Schools		Business
REVENUES		
State Appropriations	\$	8,549,226
Tuition & Educational Fees (net of financial aid)	\$	29,330,609
Room & Board	\$	-
Grants and Contracts	\$	97,500
Facilities & Admin Costs Recovery	\$	-
Gifts	\$	720,000
Endowment Distributions	\$	812,797
Investment Income	\$	-
Other External Sales	\$	580,250
Total Revenues	\$	40,090,381
EXPENSES		
Compensation	\$	20,912,421
Operating Expenses	\$	4,112,464
Capitalized Costs	\$	-
Depreciation		
Debt Service - Principal	\$	-
Debt Service - Interest	\$	-
Internal Transfers	\$	-
Total Direct Expenses	\$	25,024,885
ALLOCATIONS & TRANSFERS		
Total Internal Allocations	\$	247,546
Total Indirect Costs Allocations	\$	12,667,639
Subvention/Strategic Pool Allocation	\$	4,060,831
Transfers to (from) Strategic Investment Pool	\$	(1,862,385)
Total Allocations & Transfers	\$	15,113,631
Total Expenses and Transfers	\$	40,138,516
Results of Operations	\$	(48,135)
Transfers to (from) Operations	\$	(284,199)
Provisions for Replacement & Depreciation	\$	-
Net Results	\$	236,064

11.3 Scripps College of Communication

PRIMARY FINANCIAL GOALS AND OBJECTIVES

- Allocated resources to instructional design and the development of the online Baccalaureate Degree Completion Program in Communication
- Allocated funds to prioritize assessment through development of online course assessment and a student portfolio management system
- Increasing faculty support in Journalism to undertake Journalism Minor
- Funding yield activities such as high school summer workshops, creation of yield materials/strategies, etc.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Invested in the following programs:

- Journalism Minor
- Social Media Certificate Program
- Online Bachelor Degree Program
- Online Screenwriting
- Creation of the Schoonover Center for Communication – more lab facilities, interactive classrooms, interdisciplinary working groups, etc.
- Innovation in Communication

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

- Increased student services to students
 - Additional graduation checks
 - Hands on advising for probation students
 - Student ambassador programs throughout the college
- Support of student organizations through finances and mentoring
- Continued to refine exclusive internship programs for Scripps Students
- Industry partnership with Scripps Howard Foundation

DEPLOYMENT OF FACULTY RESOURCES

- Increased Group II faculty in the college focusing on advising and “hands on” teaching strategies
 - Increased in areas of media production & strategic communication

REALLOCATIONS OR REPRIORITIZATIONS TO SUPPORT COLLEGE STRATEGY

Created revenue incentive program within the college to reward innovation / revenue but also allow for balance to be repurposed however it best fits the college needs. These needs are currently greatest in our production courses, advising of students, and student services.

Athens Colleges & Schools		Communication
REVENUES		
State Appropriations	\$	10,300,052
Tuition & Educational Fees (net of financial aid)	\$	16,651,361
Room & Board	\$	-
Grants and Contracts	\$	328,968
Facilities & Admin Costs Recovery	\$	55,000
Gifts	\$	1,600,000
Endowment Distributions	\$	989,261
Investment Income	\$	-
Other External Sales	\$	70,300
Total Revenues	\$	29,994,943
EXPENSES		
Compensation	\$	14,791,888
Operating Expenses	\$	1,563,629
Capitalized Costs	\$	-
Depreciation		
Debt Service - Principal	\$	476,880
Debt Service - Interest	\$	1,196,150
Internal Transfers	\$	-
Total Direct Expenses	\$	18,028,547
ALLOCATIONS & TRANSFERS		
Total Internal Allocations	\$	-
Total Indirect Costs Allocations	\$	11,456,311
Subvention/Strategic Pool Allocation	\$	2,998,371
Transfers to (from) Strategic Investment Pool	\$	(4,054,257)
Total Allocations & Transfers	\$	10,400,425
Total Expenses and Transfers	\$	28,428,972
Results of Operations	\$	1,565,971
Transfers to (from) Operations	\$	(187,357)
Provisions for Replacement & Depreciation	\$	1,000,000
Net Results	\$	753,328



11.4 Patton College of Education

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Allocating resources to instructional design capabilities to support development of online programs in areas that the community of Public School Teachers need, such as the Reading Endorsement and the 4th and 5th Grade Generalist Endorsement.

The Masters in Soccer Coaching program was brought in to make up revenue for another program that was declining due to market saturation.

Focusing hiring in areas such as the new Teacher Leadership program offered at the regional campus from the Educational Studies department including new Group II faculty resources to assist in checking the market and promoting the program.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Have allocated resources from Carry Forward and revenue generating programs from the regional campuses to fund the following:

Start-up for new or emerging revenue programs and study abroad programs in the following areas:

- Sexual Offender Treatment Program, (SOTP)
- Customer Service on-line Bachelor Completion Program
- Study Abroad Career Institute, offering continuing education at UG and Grad levels
- Family and Consumer Science Education Community Leadership Program
- Instructional Technology Certificate offered online

Development of innovative delivery and formats for new programs

This is funding for professional development for faculty during summer 2014 to develop capacity to teach in innovative formats and to build new programs with sustainable, revenue-generating themes. A series of week-long workshops will be offered with the expected outcomes being innovative course modules and/or new programs.

Start-up funds to develop and implement a study abroad Career Institute program to Italy that would be offered through the Department of Counseling and Higher Ed.

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DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Purchased software (Stata/SE 13 /) that will enhance PCOE faculty research productivity, improve our graduate students’ data analysis skills, and help advance our research mission.

Support for teacher education work focused on the Clinical Model and for Human Service Professions research on the clinically based preparation of professionals other than the preparation of teacher education students.

Added professional advising services to improve student scheduling to improve graduation rates (two new staff, one in Student Affairs and one in the Office of Clinical Experience – to assist with new requirement from ODE for edTPA testing)

Added career services support to assist with placement and attract more students to the major (Hospitality and Consumer Science education)

Streamlined application process to put everything on-line thereby eliminating the need for two staff positions

DEPLOYMENT OF FACULTY RESOURCES

Combined the resources from five Early Retired positions that completely retired this year to open up two new tenure-track lines that departments will have an

opportunity to develop proposals to show need and/or best way to utilize the positions – criteria is based on increasing enrollment in a current area or in the development of a need in students’ educational experience.

REALLOCATIONS OR REPRIORITIZATIONS TO SUPPORT COLLEGE STRATEGY

Resources allocated to increase the stipends for graduate students which will enhance our quality of masters and Ph.D. applicants, which will also enhance the College research collaboration and lower the need for Group III’s in some undergraduate courses by using them as Teaching Assistants.

Athens Colleges & Schools		Education
REVENUES		
State Appropriations		\$ 11,743,797
Tuition & Educational Fees (net of financial aid)		\$ 18,785,337
Room & Board		\$ -
Grants and Contracts		\$ 776,369
Facilities & Admin Costs Recovery		\$ 15,000
Gifts		\$ 150,000
Endowment Distributions		\$ 320,056
Investment Income		\$ -
Other External Sales		\$ -
Total Revenues		\$ 31,790,559
EXPENSES		
Compensation		\$ 15,184,829
Operating Expenses		\$ 1,047,943
Capitalized Costs		\$ 38,880
Depreciation		
Debt Service - Principal		\$ -
Debt Service - Interest		\$ -
Internal Transfers		\$ -
Total Direct Expenses		\$ 16,271,652
ALLOCATIONS & TRANSFERS		
Total Internal Allocations		\$ -
Total Indirect Costs Allocations		\$ 11,030,007
Subvention/Strategic Pool Allocation		\$ 3,334,876
Transfers to (from) Strategic Investment Pool		\$ 239,913
Total Allocations & Transfers		\$ 14,604,796
Total Expenses and Transfers		\$ 30,876,448
Results of Operations		\$ 914,111
Transfers to (from) Operations		\$ -
Provisions for Replacement & Depreciation		\$ -
Net Results		\$ 914,111

11.5 Russ College of Engineering and Technology

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Began a new program in energy engineering to respond to national, regional and state needs. Some faculty resources were redirected to begin the program. If successful in recruiting new students, the additional revenue will be used to expand capacity in that area.

Began a new online bachelor's completion program to respond to a significant state need for continuing education and career advancement for currently employed individuals with technical associate degrees (Bachelor of Science in Technical Operations Management). The additional revenue from that program is expected to support faculty and staff devoted to that program.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Resources have been allocated to construct new office and meeting facilities for one of the college's most successful research institutes: the Institute for Corrosion and Multiphase Technology. Additional faculty salary and resources have been reallocated to enhance faculty expertise in the area.

Initiated a mathematics retention instructor program in cooperation with the math department to address a critical path in degree completion for our engineering students.

Resources have been dedicated to renovations of Stocker Center to enable our hosting of a major, nine-week, professional development program by the International Space University.

Launched new online masters programs in electrical engineering and computer science.

Invested significantly in laboratory equipment to enhance the experience of a high demand program (engineering technology and management).

Invested significantly in equipment to support our highly successful graduate education and research in biomedical engineering, pavement testing, and corrosion.

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Hired a Director of Multicultural Experiences to recruit and retain students from underrepresented populations.

Hired a Director of Professional Experiences to move toward a college goal of 50% participation in coops and internships.

Two mathematics retention positions were created to staff the aforementioned mathematics retention initiative.

DEPLOYMENT OF FACULTY RESOURCES

Reallocated over several years faculty salary and benefits resources from programs with declining demand to a program (mechanical engineering) that had been experiencing strong growth for several years.

REALLOCATIONS OR REPRIORITIZATIONS TO SUPPORT COLLEGE STRATEGY

As the college moves to a more mature first-class model of research involvement, we are placing greater emphasis on our PhD programs, which are all residential, and moving toward non-residential (online) master's programs as our research in most areas is better suited to doctoral level work and the timeline of doctoral degree completion.

Athens Colleges & Schools		Engineering
REVENUES		
State Appropriations		\$ 8,901,294
Tuition & Educational Fees (net of financial aid)		\$ 18,686,116
Room & Board		\$ -
Grants and Contracts		\$ 13,500,001
Facilities & Admin Costs Recovery		\$ 3,247,858
Gifts		\$ 425,000
Endowment Distributions		\$ 6,389,349
Investment Income		\$ 60,000
Other External Sales		\$ 250,000
Total Revenues		\$ 51,459,618
EXPENSES		
Compensation		\$ 27,723,681
Operating Expenses		\$ 6,714,000
Capitalized Costs		\$ 3,010,000
Depreciation		
Debt Service - Principal		\$ 666,782
Debt Service - Interest		\$ 234,774
Internal Transfers		\$ -
Total Direct Expenses		\$ 38,349,237
ALLOCATIONS & TRANSFERS		
Total Internal Allocations		\$ 938,151
Total Indirect Costs Allocations		\$ 13,494,127
Subvention/Strategic Pool Allocation		\$ 3,160,884
Transfers to (from) Strategic Investment Pool		\$ (5,026,900)
Total Allocations & Transfers		\$ 12,566,262
Total Expenses and Transfers		\$ 50,915,499
Results of Operations		\$ 544,119
Transfers to (from) Operations		\$ -
Provisions for Replacement & Depreciation		\$ -
Net Results		\$ 544,119

11.6 College of Fine Arts

PRIMARY FINANCIAL GOALS AND OBJECTIVES

- A major goal in the College of Fine Arts is to increase our undergraduate major population. To this end, we targeted faculty searches in open lines for exceptional hires (competitive candidates where more than a starting salary would be required to attract a transformational individual) in the following areas with potential for growth: graphic design and music therapy. Interior Architecture is targeted for a similar exceptional hire for FY16.
- In order to encourage faculty development in teaching and learning, which will enhance our ability to recruit, retain, and graduate more talented undergraduate students, funding has been allocated for new innovation grants and for the establishment of a College of Fine Arts Teaching Academy.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- In the coming year, the College of Fine Arts is initiating preliminary planning for the renovation and expansion of Seigfred Hall. Our plan for the expansion is that it will allow for collaboration between programs. The renovation is also expected to assist in attracting top students and faculty to the College.
- There are two areas of development which faculty have consistently mentioned in the strategic futuring process: interdisciplinary work and entrepreneurship effort by faculty, and training in these areas for students. A pilot project is being developed for 2014-15 (to be located in the CREATE space in Putnam Hall) that will develop career readiness skills for arts students, with an assessment component that will allow the college to make continual improvement in the program, and expand it for more students as the years go by.
- The creation of a distance learning plan for the College of Fine Arts is anticipated shortly after the college has their new Instructional Technologist on board (June 30).

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

- Hired a .5 FTE experienced advisor to assist the Assistant Dean for Student Services in 2014-15.
- Instituted an advisor evaluation process with undergraduate majors in each school. We will archive the data from these evaluations at the College level and we will use this information in closing the loop and continual improvement of advising.
- In 2013-14, an Assessment Task Force of faculty leaders from each discipline in the College of Fine Arts was created to lead the establishment of learning outcomes for each degree offered, to develop an assessment tool to administer in examination of student learning in selected outcome areas, established an assessment/review/new goal setting cycle for all degree programs.

DEPLOYMENT OF FACULTY RESOURCES

- Since 2013-14 was the Dean's first year, data was collected and studied for each degree program through a Prioritization Project. Each school received a set of recommendations from the Project reviewers pertaining to areas that appear to have potential for growth.
 - Because a large proportion of College of Fine Arts faculty positions in 2013-14 were filled by temporary faculty members, the year has been occupied with searches and strategizing for new hires. In many cases, the particular capabilities sought in new tenure track hires reflect the year's

assessment process. In all cases, we expect the stability that comes with tenure track hires to positively impact undergraduate recruitment and retention

REALLOCATIONS OR REPRIORITIZATIONS TO
SUPPORT COLLEGE STRATEGY

- While there have been many small shifts, the largest one was the decision not to renew the lease at Monomoy Theatre in Chatham, MA. This decision was controversial to theater students and alums, but was very important in order to reallocate resources from an increasingly costly program well outside our major service area, and to reallocate these resources in support of a more contemporary model with the possible creation of a new professional theater company in the City of Dublin, Ohio.
- The Schools of Dance, Film and Theater were merged as of July 1, 2013, to become a single School of Dance, Film and Theater. It is anticipated that with time, this merger will result in greater administrative efficiency and more interdisciplinary initiatives for students.

Athens Colleges & Schools	Fine Arts
REVENUES	
State Appropriations	\$ 5,640,139
Tuition & Educational Fees (net of financial aid)	\$ 14,881,318
Room & Board	\$ -
Grants and Contracts	\$ 62,586
Facilities & Admin Costs Recovery	\$ -
Gifts	\$ 182,376
Endowment Distributions	\$ 368,003
Investment Income	\$ -
Other External Sales	\$ 603,100
Total Revenues	\$ 21,737,522
EXPENSES	
Compensation	\$ 14,266,039
Operating Expenses	\$ 1,876,359
Capitalized Costs	\$ 7,722
Depreciation	
Debt Service - Principal	\$ -
Debt Service - Interest	\$ -
Internal Transfers	\$ -
Total Direct Expenses	\$ 16,150,120
ALLOCATIONS & TRANSFERS	
Total Internal Allocations	\$ (330,888)
Total Indirect Costs Allocations	\$ 9,628,762
Subvention/Strategic Pool Allocation	\$ 2,209,392
Transfers to (from) Strategic Investment Pool	\$ (5,928,151)
Total Allocations & Transfers	\$ 5,579,115
Total Expenses and Transfers	\$ 21,729,235
Results of Operations	\$ 8,287
Transfers to (from) Operations	\$ -
Provisions for Replacement & Depreciation	\$ -
Net Results	\$ 8,287

11.7 College of Health Sciences and Professions

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Resources have been allocated in very deliberate ways to support program quality and program growth. Some examples include:

- We've dedicated resources to positions to provide a stronger infrastructure in support of our extensive online educational activities. A variety of new positions have been developed including transcript evaluators, online student academic advisors, instructional designers, and an assistant dean to oversee all aspects of our online support infrastructure.
- We've committed reserve funds to an extensive renovation of approximately ¼ of Grover Center to provide updated and improved educational and research facilities in support of our nursing, exercise physiology, athletic training, physical therapy, and nutrition programs. This extensive capital project will be completed without incurring any debt or funding support from the University.
- We have created new faculty positions to support the development and implementation of various new graduate programs including masters degrees in physician assistant practice, health leadership, and global health.
- We've created a new freshman academic advisor position and a shared career and leadership position to focus on improving our student retention rates.
- Our objective to better engage our students with underserved populations is facilitated through a Director of Community Engagement position we created.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- Developed new certificate programs in diabetes, global health, and clinical informatics to go along with a new baccalaureate completion degree program in integrated health studies.
- New master's degrees in physician assistant studies, health leadership, clinical informatics, and global health are in various stages of development.
- The Master of Science in Nursing program was taken online in 2013. Over 400 students are now enrolled.
- Developing a new building at the Dublin Extension Campus that will provide space for programs in CHSP as well as other units at the University. We are also developing partnership agreements with Columbus State Community College, Ohio Dominican University, and the University of Findlay to partner with us in this building.
- Committed reserve funds to an extensive renovation of approximately ¼ of Grover Center to provide updated and improved educational and research facilities in support of our nursing, exercise physiology, athletic training, physical therapy, and nutrition programs. This extensive capital project will be completed without incurring any debt or funding support from the University.

DEPLOYMENT OF RESOURCES SUPPORTING
AND/OR IMPROVING STUDENT SUCCESS

- Created a new freshman academic advisor position and a shared career and leadership position to focus on improving our student retention rates. The career and leadership position is shared with the Office of Career and Leadership Services; representing a partnership between academic and a student affairs unit.
- Revised the approach to new student orientation for online and on-campus students to better prepare them for the transition to OU coursework.

DEPLOYMENT OF FACULTY RESOURCES

- Recently developed a new faculty workload policy that allows units in the College to diversify their distribution of faculty resources. The new policy also allows us to better position faculty in areas of strength; to the benefit of both students and faculty productivity.

Athens Colleges & Schools		Health Sciences
REVENUES		
State Appropriations		\$ 43,216,858
Tuition & Educational Fees (net of financial aid)		\$ 33,966,286
Room & Board		\$ -
Grants and Contracts		\$ 6,030,364
Facilities & Admin Costs Recovery		\$ 169,006
Gifts		\$ 72,456
Endowment Distributions		\$ 115,123
Investment Income		\$ -
Other External Sales		\$ 728,476
Total Revenues		\$ 84,298,570
EXPENSES		
Compensation		\$ 22,041,062
Operating Expenses		\$ 4,315,445
Capitalized Costs		\$ -
Depreciation		
Debt Service - Principal		\$ -
Debt Service - Interest		\$ -
Internal Transfers		\$ (1,553,663)
Total Direct Expenses		\$ 24,802,844
ALLOCATIONS & TRANSFERS		
Total Internal Allocations		\$ -
Total Indirect Costs Allocations		\$ 23,729,265
Subvention/Strategic Pool Allocation		\$ 7,963,067
Transfers to (from) Strategic Investment Pool		\$ 23,250,854
Total Allocations & Transfers		\$ 54,943,186
Total Expenses and Transfers		\$ 79,746,031
Results of Operations		\$ 4,552,539
Transfers to (from) Operations		\$ -
Provisions for Replacement & Depreciation		\$ 300,000
Net Results		\$ 4,252,539



11.8 Honors Tutorial College

PRIMARY FINANCIAL GOALS AND OBJECTIVES

The Honors Tutorial College continues to provide one-on-one enrichment opportunities for undergraduates so high-achieving students can customize their educational experiences, explore their scholarly and creative interests at their own pace, and create professional relationships with accomplished scholars and artists in their fields.

By design, the college works collaboratively with faculty in the other colleges by maintaining a small administrative budget to support central coordination of this activity and to provide modest financial support to the faculty providing tutorials.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

The college is poised to assume a broader, campus-wide role over the next five years in three primary areas:

- Expand the Office of Nationally Competitive Awards to include regional campus students
- Expand Research Apprenticeships to a campus-wide program
- Provide introductory research instruction for all high-achieving students

DEPLOYMENT OF FACULTY RESOURCES

A current instructor position is being repositioned to focus on undergraduate research in arts and humanities

Over the next two years the strategy will be to hire joint faculty lines to expand instructional capacity to teach introductory research and inquiry courses to help facilitate undergraduate research opportunities.

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

The college continues to focus on maintaining its successful record of attracting and retaining high-achieving students and of investing in those students through research, travel abroad, and prestigious scholarship competitions.

Athens Colleges & Schools	HTC
REVENUES	
State Appropriations	\$ 21,771
Tuition & Educational Fees (net of financial aid)	\$ 7,814
Room & Board	\$ -
Grants and Contracts	\$ 5,765
Facilities & Admin Costs Recovery	\$ -
Gifts	\$ 29,458
Endowment Distributions	\$ 42,898
Investment Income	\$ -
Other External Sales	\$ -
Total Revenues	\$ 107,706
EXPENSES	
Compensation	\$ 673,780
Operating Expenses	\$ 412,679
Capitalized Costs	\$ -
Depreciation	
Debt Service - Principal	\$ -
Debt Service - Interest	\$ -
Internal Transfers	\$ -
Total Direct Expenses	\$ 1,086,459
ALLOCATIONS & TRANSFERS	
Total Internal Allocations	\$ 10,000
Total Indirect Costs Allocations	\$ 106,600
Subvention/Strategic Pool Allocation	\$ 5,306
Transfers to (from) Strategic Investment Pool	\$ (1,091,106)
Total Allocations & Transfers	\$ (969,200)
Total Expenses and Transfers	\$ 117,259
Results of Operations	\$ (9,554)
Transfers to (from) Operations	\$ -
Provisions for Replacement & Depreciation	\$ -
Net Results	\$ (9,554)

11.9 Center for International Studies

PRIMARY FINANCIAL GOALS AND OBJECTIVES

With the arrival of the new Vice Provost for Global Affairs, the Office of the Vice Provost for Global Affairs and International was established and the various functions have been organized into five major areas: Global Strategy (including the Senior International Management Team and University International Council), Academic (Center for International Studies, Education Abroad, Global Leadership Center), Consulting (Global Services Program), Operational (International Faculty and Student Services, and Relationship Management (Institutional Collaborations, Delegations and Stakeholder Relations)

The Vice Provost has been leading a detailed strategic planning process. This Global Strategy is organized around four strategic pillars including the emphasis on global education, research and creativity; creating global mobility opportunities for students; promoting global diversity within the campus community; and building a network of global relations and international profile. Staff and budget resources are being aligned to support this emerging strategy.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

The Center for International Studies is working on a strategy to regain stature as “a national model of distinction.” This effort includes improving internal and external alignments by assessing the capacity within the university and faculty interests.

Currently working on reapplying for a National Resource Center grant in African studies. This grant supports the African Studies program and the teaching of less commonly taught languages.

Exploring the feasibility of expanding the Global Services Program (GSP) focus on education and technology in the Middle East into an international consulting program that hires and mentors new graduates who are working with alumni and emeriti faculty in a number of sectors in which OHIO has demonstrated capacity. The GSP has been renamed the ‘The OHIO Group’.

Efforts to expand the visibility of global issues and area studies will remain a priority through the International Education Week, International Alumni Reunion, and the upcoming 50th anniversary of the Center.

The Strategy and Communications teams are building a communications infrastructure that shares the history, current practice and future strategy of OHIO while strengthening partner relations and capacity to support incoming and outgoing delegations.

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

The Center for International Studies is expanding its undergraduate offerings and will need to expand staff to handle recruitment and academic supervision.

Education Abroad is expanding its role to include all study away experiences both domestic and international and distinct international on campus study experiences. This has potential revenue generation benefits as well

as providing additional opportunities for students to build essential knowledge, networks and leadership skills on- and off-campus through distinct global experiences.

The International Student and Faculty Services is dedicated to building a broader base of services and extracurricular activities that involves both international and domestic students in fostering a dynamic global campus life.

DEPLOYMENT OF FACULTY RESOURCES

The Center for International Studies is developing succession planning among its faculty directors, create stronger linkages with its over 15 faculty associated with the Center and establish an academic director.

The Global Leadership Center is set to expand its programs with faculty in a number of Colleges to increase the opportunity for more students across the disciplines to take part in its highly respected bilateral projects.

Athens Colleges & Schools	International Studies
REVENUES	
State Appropriations	\$ 671,174
Tuition & Educational Fees (net of financial aid)	\$ 3,288,051
Room & Board	\$ -
Grants and Contracts	\$ 524,703
Facilities & Admin Costs Recovery	\$ -
Gifts	\$ -
Endowment Distributions	\$ 210,776
Investment Income	\$ -
Other External Sales	\$ 150,000
Total Revenues	\$ 4,844,703
EXPENSES	
Compensation	\$ 2,950,371
Operating Expenses	\$ 2,323,616
Capitalized Costs	\$ 18,000
Depreciation	
Debt Service - Principal	\$ -
Debt Service - Interest	\$ -
Internal Transfers	\$ -
Total Direct Expenses	\$ 5,291,987
ALLOCATIONS & TRANSFERS	
Total Internal Allocations	\$ 296,706
Total Indirect Costs Allocations	\$ 1,250,464
Subvention/Strategic Pool Allocation	\$ 471,826
Transfers to (from) Strategic Investment Pool	\$ (2,444,472)
Total Allocations & Transfers	\$ (425,476)
Total Expenses and Transfers	\$ 4,866,510
Results of Operations	\$ (21,807)
Transfers to (from) Operations	\$ -
Provisions for Replacement & Depreciation	\$ -
Net Results	\$ (21,807)



11.10 University College

PRIMARY FINANCIAL GOALS AND OBJECTIVES

The primary objective driving the use of our financial resources—existing and new requests—is facilitating student success across the university, which means improving rates of course completions, retention rates for all colleges, and improved graduation rates. All of our programs and initiatives are available to every student at OHIO.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Our new initiatives, all of which again are available to every student, are our First Generation Student Success and Persistence Initiative, the Center for Campus and Community Engagement, and bolstering our professional advising staff. Our continuing programs for which we are seeking resources are expanding the Learning Communities Program to now include 80% of the first-year cohort, expanding Map-Works to all first-year students, and expanding services at the Tutoring Center and the Student Writing Center. Finally, in partnership with the Registrar's Office, we are creating a one-stop Veterans Center in Baker Center, and we are expanding the Allen Student Advising Center, with support from the Provost's Office.

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

We reorganized the Allen Student Advising Center to ensure the most experience staff member will be managing both Map-Works and the First-Generation Student Success and Persistence initiative.

Athens Colleges & Schools	University College
REVENUES	
State Appropriations	\$ 3,666,439
Tuition & Educational Fees (net of financial aid)	\$ 3,943,134
Room & Board	\$ -
Grants and Contracts	\$ 300,000
Facilities & Admin Costs Recovery	\$ 21,000
Gifts	\$ 70,000
Endowment Distributions	\$ 12,548
Investment Income	\$ -
Other External Sales	\$ 400,000
Total Revenues	\$ 8,413,121
EXPENSES	
Compensation	\$ 4,415,430
Operating Expenses	\$ 956,104
Capitalized Costs	\$ 25,300
Depreciation	
Debt Service - Principal	\$ -
Debt Service - Interest	\$ -
Internal Transfers	\$ -
Total Direct Expenses	\$ 5,396,834
ALLOCATIONS & TRANSFERS	
Total Internal Allocations	\$ (85,000)
Total Indirect Costs Allocations	\$ 7,001,020
Subvention/Strategic Pool Allocation	\$ 915,892
Transfers to (from) Strategic Investment Pool	\$ (4,827,303)
Total Allocations & Transfers	\$ 3,004,609
Total Expenses and Transfers	\$ 8,401,443
Results of Operations	\$ 11,678
Transfers to (from) Operations	\$ -
Provisions for Replacement & Depreciation	\$ -
Net Results	\$ 11,678

11.11 Voinovich School

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Started to systematically align the School's external and internal resources to position the School and Ohio University as a leader in promoting innovative practices and public-private partnerships across the public, private and social sectors in

- research and consulting
- capital and social capital formation and
- leadership and talent development to promote transformation learning and service to promote vibrant communities and quality of life.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Major units actions: Center for Public and Social Innovation/Center for Entrepreneurship/TechGrowth Ohio – These multidisciplinary centers provide "research, education, and experiential programs that reach across the business, nonprofit, and government worlds and promotes the development of innovative solutions to build a more just, sustainable, and prosperous world"

Launching new undergraduate Social Entrepreneurship specialization as part of the CoB Certificate in Entrepreneurship with first courses taught by nonprofit faculty member

Launching a new emerging business leadership program between GVS (TechGrowth Ohio) and Walter Center for Strategic Leadership in collaboration with the Third Frontier and JobsOhio Programs; working with EDA, ARC

Launching Lean Launch curriculum across sectors and co leading State wide NSF I Node proposal in this area – developing student curriculum; partnering with Educational Service Centers to offer Lean Sigma training and consulting

Exploring new MPA/certificate programs with Ohio Department of Mental Health and Addiction Services as an expansion of our award winning research, consulting and public value leadership development programs with them; In preliminary discussions with Pearson on market assessment for an OU@MPA Online; developing collaboratively with CHSP, CoB, OUHCOM new programs in health leadership

Developed with Economics Department new student workshops on Energy policy

Exploring joint research and teaching with Social Work

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Started to integrate advancement, partnership development, internships and placement functions at School; dramatically expanded student participation in the Research and Creativity Fair in areas of environment and evaluation research.

REALLOCATIONS OR REPRIORITIZATIONS TO
SUPPORT COLLEGE STRATEGY

Resources from our off campus programs are being redirected to increase enrollment in professional degrees and expand undergraduate certificate in Environmental Studies.

Athens Colleges & Schools		Voinovich
REVENUES		
State Appropriations	\$	987,236
Tuition & Educational Fees (net of financial aid)	\$	421,575
Room & Board	\$	-
Grants and Contracts	\$	3,335,000
Facilities & Admin Costs Recovery	\$	667,000
Gifts	\$	230,300
Endowment Distributions	\$	16,385
Investment Income	\$	-
Other External Sales	\$	7,000
Total Revenues	\$	5,664,496
EXPENSES		
Compensation	\$	7,219,218
Operating Expenses	\$	2,960,536
Capitalized Costs	\$	-
Depreciation		
Debt Service - Principal	\$	-
Debt Service - Interest	\$	-
Internal Transfers	\$	-
Total Direct Expenses	\$	10,179,754
ALLOCATIONS & TRANSFERS		
Total Internal Allocations	\$	(1,672,732)
Total Indirect Costs Allocations	\$	1,909,669
Subvention/Strategic Pool Allocation	\$	134,810
Transfers to (from) Strategic Investment Pool	\$	(4,205,556)
Total Allocations & Transfers	\$	(3,833,809)
Total Expenses and Transfers	\$	6,345,945
Results of Operations	\$	(681,449)
Transfers to (from) Operations	\$	(728,350)
Provisions for Replacement & Depreciation	\$	-
Net Results	\$	46,901

11.12 Heritage College of Medicine

When deriving the Heritage College five-year budget model, we focused on the following current strategic initiatives:

- Ensuring success of the Osteopathic Heritage Foundation Grant
 - Execution of OHF agreement
 - Integration of OHF and OU-HCOM operations
 - University and college commitment to match and sustainability
 - New medical multi-purpose facility
- Launch Dublin Campus (classes start July 2014)
 - Approval of indirect cost reduction and deferrals
 - Re-invested strategic initiative funds directly back to campus to ensure successful implementation
- Launch Cleveland Campus (classes start July 2015)
 - Approval of indirect cost reduction and deferrals
 - Re-invested strategic initiative funds directly back to campus to ensure successful implementation
 - Approval of internal debt for start-up and renovations
- Sustaining successful Athens Campus operations
 - Approval of indirect cost reductions to ensure an affordable indirect cost model
 - Re-invested strategic initiative funds directly back to campus to ensure sustainability
- Finalize UMA/AMA integration
- Enhance faculty and employee compensation plans
- Evolution of CORE training system

Some of the broad goals that we are working toward and are focusing our financial resources toward include:

- Increase in graduates entering primary care
- Increase in primary care extramural funding
- Development of an innovative, collaborative, inter-professional and transformative medical education
- Expansion of OU-HCOM's community impact
- New campus success

Athens Colleges & Schools	HCOM
REVENUES	
State Appropriations	\$ 15,769,826
Tuition & Educational Fees (net of financial aid)	\$ 22,067,056
Room & Board	\$ -
Grants and Contracts	\$ 12,133,644
Facilities & Admin Costs Recovery	\$ 403,000
Gifts	\$ 2,151,359
Endowment Distributions	\$ 229,924
Investment Income	\$ -
Other External Sales	\$ 999,930
Total Revenues	\$ 53,754,739
EXPENSES	
Compensation	\$ 40,704,049
Operating Expenses	\$ 14,768,246
Capitalized Costs	\$ 351,022
Depreciation	
Debt Service - Principal	\$ 442,442
Debt Service - Interest	\$ 1,137,426
Internal Transfers	\$ (80,000)
Total Direct Expenses	\$ 57,323,185
ALLOCATIONS & TRANSFERS	
Total Internal Allocations	\$ (3,140,666)
Total Indirect Costs Allocations	\$ 7,376,609
Subvention/Strategic Pool Allocation	\$ 3,987,069
Transfers to (from) Strategic Investment Pool	\$ (6,325,667)
Total Allocations & Transfers	\$ 1,897,345
Total Expenses and Transfers	\$ 59,220,530
Results of Operations	\$ (5,465,791)
Transfers to (from) Operations	\$ (6,035,314)
Provisions for Replacement & Depreciation	\$ (1,043,827)
Net Results	\$ 1,613,350

11.13 Regional Campuses

PRIMARY FINANCIAL GOALS AND OBJECTIVES

Regional Higher Education (RHE) provides Outreach and Access to communities throughout the Southeastern Ohio region and beyond through open admission and affordable tuition. Financial Resources are aligned to provide quality undergraduate instruction that emphasizes on bachelor's degrees, two-year technical associate degree programs and upper division course. RHE provides a variety of community service programs, workshops, seminars, training and non-credit programs to enrich the economic, social and cultural development of the citizens in the communities in which the campuses and centers are located.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- Investing and developing in baccalaureate programs such as Biology, Social Work, Nursing and Sport and Lifestyle Studies
- Investing in the Cambridge Center
- Expanding collaborations with Colleges to degree programs
- Expanding dual enrollment opportunities
- Focusing on advising undecided students to increase retention and completion

DEPLOYMENT OF RESOURCES SUPPORTING AND/OR IMPROVING STUDENT SUCCESS

Investments in permanent positions such as teacher education placement coordinators, lab assistants/supervisors and advisors to strengthen relationships with students and improve retention and completion.

DEPLOYMENT OF FACULTY RESOURCES

- Shifting associate degree Nursing faculty investments to BSN faculty for the baccalaureate program
- Shifted clinical instructor investments into group II for Nursing
- Through distance learning, expand point to point capability of instruction with all Centers (Cambridge, Pickerington and Proctorville)
- Charged Associate Deans with sharing faculty resources in areas of like demand

REALLOCATIONS OR REPRIORITIZATIONS TO SUPPORT COLLEGE STRATEGY

Most current reallocations have occurred in recognition of changing enrollment trends and adjusting to the new state subsidy and internal distribution models.

Reduction differentials have been predicated on campus student enrollment and opportunities for increased revenue streams

Regional Campuses	Chillicothe Campus	Eastern Campus	Exec. Dean Regional	Lancaster Campus	Southern Campus	Zanesville Campus	Total
REVENUES							
State Appropriations	\$ 4,451,301	\$ 860,023	\$ 2,501,424	\$ 2,789,550	\$ 3,599,880	\$ 3,722,571	\$ 17,924,749
Tuition & Educational Fees (net of financial aid)	\$ 8,578,476	\$ 2,906,500	\$ (1,131,387)	\$ 10,427,886	\$ 6,845,855	\$ 6,550,375	\$ 34,177,705
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ 155,625	\$ 260,000	\$ -	\$ 385,000	\$ 382,440	\$ 145,000	\$ 1,328,065
Facilities & Admin Costs Recovery	\$ 850	\$ -	\$ -	\$ -	\$ 2,560	\$ 380	\$ 3,790
Gifts	\$ 19,500	\$ 10,000	\$ -	\$ 80,000	\$ 80,000	\$ 39,000	\$ 228,500
Endowment Distributions	\$ 105,999	\$ 42,745	\$ 5,000	\$ 183,390	\$ 71,969	\$ 35,814	\$ 444,917
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other External Sales	\$ 250,500	\$ 126,891	\$ 25,000	\$ 298,585	\$ 197,500	\$ 87,000	\$ 985,476
Total Revenues	\$ 13,562,251	\$ 4,206,159	\$ 1,400,037	\$ 14,164,411	\$ 11,180,204	\$ 10,580,140	\$ 55,093,202
EXPENSES							
Compensation	\$ 12,250,693	\$ 4,803,989	\$ 643,831	\$ 10,779,148	\$ 9,764,420	\$ 10,288,294	\$ 48,530,376
Operating Expenses	\$ 2,052,415	\$ 900,800	\$ 161,500	\$ 2,361,261	\$ 2,020,191	\$ 1,601,180	\$ 9,097,347
Capitalized Costs	\$ 70,500	\$ 8,000	\$ 20,000	\$ 55,814	\$ 50,000	\$ 25,000	\$ 229,314
Depreciation							\$ -
Debt Service - Principal	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
Debt Service - Interest	\$ -	\$ -	\$ -	\$ 103,175	\$ -	\$ -	\$ 103,175
Internal Transfers	\$ -	\$ -	\$ -	\$ 155,000	\$ (20,148)	\$ -	\$ 134,852
Total Direct Expenses	\$ 14,373,608	\$ 5,712,789	\$ 825,331	\$ 13,614,398	\$ 11,814,463	\$ 11,914,474	\$ 58,255,064
ALLOCATIONS & TRANSFERS							
Total Internal Allocations	\$ 35,115	\$ 14,000	\$ 880,746	\$ 110,000	\$ -	\$ 20,000	\$ 1,059,861
Total Indirect Costs Allocations	\$ 3,134,315	\$ 1,365,296	\$ 31,948	\$ 3,412,378	\$ 2,789,493	\$ 2,674,494	\$ 13,407,925
Subvention/Strategic Pool Allocation	\$ 1,602,565	\$ 467,842	\$ 161,182	\$ 1,652,128	\$ 1,281,622	\$ 1,248,922	\$ 6,414,261
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ (17,567,171)	\$ -	\$ -	\$ -	\$ (17,567,171)
Total Allocations & Transfers	\$ 4,771,994	\$ 1,847,138	\$ (16,493,295)	\$ 5,174,507	\$ 4,071,115	\$ 3,943,416	\$ 3,314,876
Total Expenses and Transfers	\$ 19,145,602	\$ 7,559,927	\$ (15,667,964)	\$ 18,788,905	\$ 15,885,578	\$ 15,857,891	\$ 61,569,939
Results of Operations	\$ (5,583,352)	\$ (3,353,768)	\$ 17,068,001	\$ (4,624,494)	\$ (4,705,375)	\$ (5,277,751)	\$ (6,476,738)
Transfers to (from) Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ 1,742,994	\$ -	\$ -	\$ -	\$ 1,742,994
Net Results	\$ (5,583,352)	\$ (3,353,768)	\$ 15,325,007	\$ (4,624,494)	\$ (4,705,375)	\$ (5,277,751)	\$ (8,219,732)



12 Academic Program Investments

For FY15, subvention funds will be used to initiate investments in support of academic infrastructure needs. In particular, emphasis will be placed upon initiatives directly correlated to the newly required University Completion Plan, to be put into place by June 30, 2014. Strategies of this plan place added responsibility on the university to partner closely with at-risk students, in order to ensure continuance in their academic programs and successful completion of targeted degrees.

Significant responsibility will be assumed by university staff as we seek to foster greater degree completions, particularly among first-generation students, and transfer students unfamiliar with the more rigorous academic standards of Ohio University. As a result, we are initiating trial funding to aid in this process, ultimately expected to become embedded within the college budgets. Funding for additional advising support, in the amount of \$352,000 will allow the university to provide substantial advising support to at-risk students and enhance existing advising support for all students to aid in the process of degree completion.

An additional \$431,000 will be provided for online instructional support that will aid in supplemental instruction, enhanced tutoring, and program/academic tracking data. These tools will aid staff in further meeting student needs, assessment of student capabilities, and move us forward in pursuit of overall student success.

In recognition of our aging infrastructure and the need to both maintain and enhance our classroom environments, \$1,000,000 will be provided for classroom renovations. This will continue to allow Ohio University to enhance the quality of academic programming already in place. Additionally, investments will be made in the Technology Investment Fund as a means of upgrading resources to benefit both students and staff.

Finally, \$2.4M worth of funding will be provided to Athens colleges to meet specific unit needs. Prospective areas of investment include:

Expanded Student Services

- Advising
- Placement
- Learning Communities
- Tutoring
- Accessibility Services

Instructional Capacity for Existing Programs

- Nursing
- Chemical and Biomolecular Engineering
- Education
- Exercise Physiology
- Mechanical Engineering
- Nutrition
- Business

Support Program Expansion

Instructional Designers
Additional Scholarships
Research Support
Communications
Program Directors

New Emerging Areas

Physician's Assistant Program
General Education Themes
Executive Education
Social and Public Innovation
Online Masters Programs
Sustainability

13 Administrative Investments

REALLOCATION OF RESOURCES

The FY15 budget process went through an extensive review to identify opportunities to reallocate funding to support investment needs. Funding reallocations allow the university to invest in critical resource needs without relying on operating budget growth to fund the investments.

Investments made from reallocated funds:

OHIO Service Alignment Initiative ("OSAI")	\$ 3.0M
Provost & Enrollment Management	0.7M
Student Health	0.4M
Total	<u>\$ 4.1M</u>

To provide context, undergraduate tuition would need to be increased 2.8% to generate an additional \$4.1M.

OSAI

As presented at the April 2013 Board of Trustees meeting, Ohio University is investing substantial resources to upgrade and modernize its core administrative technology, processes, and services. The FY15 budget includes base investments of \$3M that support various aspects of OSAI:

- Project Management Office;
- Functional and Technical staffing to support the ongoing development and support of the Oracle Enterprise Resource Planning (ERP) system;
- Additional modules to provide expanded system functionality;
- Faculty and Staff professional development and training;
- Service enhancements in Finance, Human Resources, & Information Technology.

An early success of the OSAI initiative has been the creation of a Human Resources Liaison model to support the HR service needs of the planning units. By investing in one additional FTE, Human Resources was able to re-deploy existing staff to create a critical mass of designated liaisons to support campus needs.

The investments in Faculty and Staff professional development and training will leverage internal and external experts to lead programs targeting two needs on campus:

- Developing future Academic and Administrative Leadership
- Building competencies and capacity within the university in support of improved performance, strategic alignment, and informed decision-making.

The Oracle ERP upgrade will go live in August 2014.

Provost and Enrollment Management Programmatic Investments

Programmatic investments totaling \$713K will be made in units reporting to the Provost and Enrollment Management. These investments have a focus on two specific areas:

- Addressing student service gaps caused by growing enrollments: \$362K
 - Veterans Enrollment
 - Student Financial Aid
 - International Recruiting
 - Admissions

- Providing strategic leadership around new program and revenue opportunities: \$351K
 - Senior Vice Provost - Instructional Innovation
 - Director - Partnerships & Corporate Relations

Administrative Programmatic Investments

Administrative units brought forward requests for programmatic investments that totaled \$7.7 million. University leadership evaluated these requests in the context of available resources; BOT priority investments in Compensation and Capital Improvements; and academic investment needs.

Approved programmatic investments totaled \$2.5 million. Below is a summary of some of the investments:

Police & Safety <i>5 Additional Police Officer to serve campus</i> <i>Canine to support Homeland Security protocol</i>	\$ 430 K
Compliance <i>Tax Manager</i> <i>Legal Counsel</i> <i>Employee Accommodation</i>	\$ 355 K
Student Services and Activities <i>Walter Fieldhouse Staffing</i> <i>Student Athlete Medical Insurance</i> <i>Career and Leadership Development Center</i> <i>Assistant Director, Marching 110</i> <i>Bursar (OHIO Guarantee support)</i>	\$ 669 K
IT Licensing <i>Centralized licensing to minimize University cost</i>	\$ 283 K
University Services <i>President's Reception</i> <i>UCM Web Designer</i> <i>Sustainability Specialist</i>	\$ 165 K

General Fee Committee Recommendations and Investments

The General Fee Advisory Committee was formed in FY07 as a forum for students to provide input and make investment recommendations regarding services and activities supported by the General Fee. For the FY15 planning process, the committee reviewed the investment recommendations from the three planning units supported by the General Fee: Student Affairs, Intercollegiate Athletics, and Marching 110. Resulting from these recommendations, the FY15 university budget will be investing in the top priorities identified by the Committee: Student-Athlete Medical Needs; Walter Fieldhouse Staffing; and Assistant Director of Marching 110. Additionally, other General Fee investments were approved, including: Baker Center Repair & Replacement Fund, Walter Fieldhouse operating expenses, ICA operating expenses, and additional positions in the Career and Leadership Development Center.

14 Planning Unit Summaries

Across the following pages, each of these summary columns are presented with planning unit detail.

<p><i>Athens Colleges & Schools;</i></p> <ul style="list-style-type: none"> Arts & Sciences Business Communication Education Engineering Fine Arts Health Sciences University College International Studies Honors Tutorial College Voinovich eLearning HCOM 	<p><i>Academic Support</i></p> <ul style="list-style-type: none"> Advancement Airport Athena CDC Central Pool Debt Service Employee Fee Waivers General Fee Buydown General Fee Central Graduate College Graduate College Indirect Cost Collection ISFS Kennedy Museum Library Marching 110 OIT (Information Technology) President Provost Student Affairs Student Financial Aid Utilities VP Research VPFA (VP for Finance and Administration) WellWorks WOUB
<p><i>Regional Campuses</i></p> <ul style="list-style-type: none"> Chillicothe Campus Eastern Campus Executive Dean – Regional Lancaster Campus Southern Campus Zanesville Campus 	
<p><i>Auxiliaries</i></p> <ul style="list-style-type: none"> Athletics Culinary Services Housing Parking & Transportation Printing 	
<p><i>Subvention Investment Pool</i></p> <ul style="list-style-type: none"> Institutional Reserves Provost Reserves Subvention 	



14.1 Athens Colleges and Schools

Athens Colleges & Schools	Provost Holding	Arts & Sciences	Business	Communication	Education	Engineering	Fine Arts
REVENUES							
State Appropriations	\$ -	\$ 26,268,453	\$ 8,549,226	\$ 10,300,052	\$ 11,743,797	\$ 8,901,294	\$ 5,640,139
Tuition & Educational Fees (net of financial aid)	\$ -	\$ 81,437,811	\$ 29,330,609	\$ 16,651,361	\$ 18,785,337	\$ 18,686,116	\$ 14,881,318
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ -	\$ 6,771,086	\$ 97,500	\$ 328,968	\$ 776,369	\$ 13,500,001	\$ 62,586
Facilities & Admin Costs Recovery	\$ -	\$ 1,500,000	\$ -	\$ 55,000	\$ 15,000	\$ 3,247,858	\$ -
Gifts	\$ -	\$ 335,000	\$ 720,000	\$ 1,600,000	\$ 150,000	\$ 425,000	\$ 182,376
Endowment Distributions	\$ -	\$ 996,760	\$ 812,797	\$ 989,261	\$ 320,056	\$ 6,389,349	\$ 368,003
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Other External Sales	\$ -	\$ -	\$ 580,250	\$ 70,300	\$ -	\$ 250,000	\$ 603,100
Total Revenues	\$ -	\$ 117,309,110	\$ 40,090,381	\$ 29,994,943	\$ 31,790,559	\$ 51,459,618	\$ 21,737,522
EXPENSES							
Compensation	\$ 1,940,000	\$ 69,468,254	\$ 20,912,421	\$ 14,791,888	\$ 15,184,829	\$ 27,723,681	\$ 14,266,039
Operating Expenses	\$ 500,000	\$ 5,989,349	\$ 4,112,464	\$ 1,563,629	\$ 1,047,943	\$ 6,714,000	\$ 1,876,359
Capitalized Costs	\$ -	\$ 440,292	\$ -	\$ -	\$ 38,880	\$ 3,010,000	\$ 7,722
Depreciation							
Debt Service - Principal	\$ 2,325,000	\$ 25,133	\$ -	\$ 476,880	\$ -	\$ 666,782	\$ -
Debt Service - Interest	\$ 775,000	\$ 15,464	\$ -	\$ 1,196,150	\$ -	\$ 234,774	\$ -
Internal Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Direct Expenses	\$ 5,540,000	\$ 75,938,492	\$ 25,024,885	\$ 18,028,547	\$ 16,271,652	\$ 38,349,237	\$ 16,150,120
ALLOCATIONS & TRANSFERS							
Total Internal Allocations	\$ -	\$ 208,617	\$ 247,546	\$ -	\$ -	\$ 938,151	\$ (330,888)
Total Indirect Costs Allocations	\$ -	\$ 39,926,463	\$ 12,667,639	\$ 11,456,311	\$ 11,030,007	\$ 13,494,127	\$ 9,628,762
Subvention/Strategic Pool Allocation	\$ -	\$ 11,755,123	\$ 4,060,831	\$ 2,998,371	\$ 3,334,876	\$ 3,160,884	\$ 2,209,392
Transfers to (from) Strategic Investment Pool	\$ -	\$ (13,020,024)	\$ (1,862,385)	\$ (4,054,257)	\$ 239,913	\$ (5,026,900)	\$ (5,928,151)
Total Allocations & Transfers	\$ -	\$ 38,870,179	\$ 15,113,631	\$ 10,400,425	\$ 14,604,796	\$ 12,566,262	\$ 5,579,115
Total Expenses and Transfers	\$ 5,540,000	\$ 114,808,671	\$ 40,138,516	\$ 28,428,972	\$ 30,876,448	\$ 50,915,499	\$ 21,729,235
Results of Operations	\$ (5,540,000)	\$ 2,500,440	\$ (48,135)	\$ 1,565,971	\$ 914,111	\$ 544,119	\$ 8,287
Transfers to (from) Operations	\$ -	\$ 760,706	\$ (284,199)	\$ (187,357)	\$ -	\$ -	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Net Results	\$ (5,540,000)	\$ 1,739,734	\$ 236,064	\$ 753,328	\$ 914,111	\$ 544,119	\$ 8,287

*Provost Holding Column represents budgeted academic investments into Athens Colleges.

Athens Colleges & Schools	Health Sciences	University College	International Studies	HTC	Voinovich	eLearning	HCOM	Total
REVENUES								
State Appropriations	\$ 43,216,858	\$ 3,666,439	\$ 671,174	\$ 21,771	\$ 987,236	\$ -	\$ 15,769,826	\$ 135,736,265
Tuition & Educational Fees (net of financial aid)	\$ 33,966,286	\$ 3,943,134	\$ 3,288,051	\$ 7,814	\$ 421,575	\$ 23,065,324	\$ 22,067,056	\$ 266,531,791
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ 6,030,364	\$ 300,000	\$ 524,703	\$ 5,765	\$ 3,335,000	\$ 16,071	\$ 12,133,644	\$ 43,882,057
Facilities & Admin Costs Recovery	\$ 169,006	\$ 21,000	\$ -	\$ -	\$ 667,000	\$ -	\$ 403,000	\$ 6,077,864
Gifts	\$ 72,456	\$ 70,000	\$ -	\$ 29,458	\$ 230,300	\$ 8,031	\$ 2,151,359	\$ 5,973,980
Endowment Distributions	\$ 115,123	\$ 12,548	\$ 210,776	\$ 42,898	\$ 16,385	\$ 43	\$ 229,924	\$ 10,503,923
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Other External Sales	\$ 728,476	\$ 400,000	\$ 150,000	\$ -	\$ 7,000	\$ 13,000	\$ 999,930	\$ 3,802,056
Total Revenues	\$ 84,298,570	\$ 8,413,121	\$ 4,844,703	\$ 107,706	\$ 5,664,496	\$ 23,102,469	\$ 53,754,739	\$ 472,567,936
EXPENSES								
Compensation	\$ 22,041,062	\$ 4,415,430	\$ 2,950,371	\$ 673,780	\$ 7,219,218	\$ 7,576,577	\$ 40,704,049	\$ 249,867,599
Operating Expenses	\$ 4,315,445	\$ 956,104	\$ 2,323,616	\$ 412,679	\$ 2,960,536	\$ 10,401,429	\$ 14,768,246	\$ 57,941,799
Capitalized Costs	\$ -	\$ 25,300	\$ 18,000	\$ -	\$ -	\$ -	\$ 351,022	\$ 3,891,216
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,442	\$ 3,936,237
Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,137,426	\$ 3,358,814
Internal Transfers	\$ (1,553,663)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (80,000)	\$ (1,633,663)
Total Direct Expenses	\$ 24,802,844	\$ 5,396,834	\$ 5,291,987	\$ 1,086,459	\$ 10,179,754	\$ 17,978,006	\$ 57,323,185	\$ 317,362,002
ALLOCATIONS & TRANSFERS								
Total Internal Allocations	\$ -	\$ (85,000)	\$ 296,706	\$ 10,000	\$ (1,672,732)	\$ 788,223	\$ (3,140,666)	\$ (2,740,042)
Total Indirect Costs Allocations	\$ 23,729,265	\$ 7,001,020	\$ 1,250,464	\$ 106,600	\$ 1,909,669	\$ 798,723	\$ 7,376,609	\$ 140,375,659
Subvention/Strategic Pool Allocation	\$ 7,963,067	\$ 915,892	\$ 471,826	\$ 5,306	\$ 134,810	\$ 3,501,577	\$ 3,987,069	\$ 44,499,024
Transfers to (from) Strategic Investment Pool	\$ 23,250,854	\$ (4,827,303)	\$ (2,444,472)	\$ (1,091,106)	\$ (4,205,556)	\$ -	\$ (6,325,667)	\$ (25,295,054)
Total Allocations & Transfers	\$ 54,943,186	\$ 3,004,609	\$ (425,476)	\$ (969,200)	\$ (3,833,809)	\$ 5,088,523	\$ 1,897,345	\$ 156,839,586
Total Expenses and Transfers	\$ 79,746,031	\$ 8,401,443	\$ 4,866,510	\$ 117,259	\$ 6,345,945	\$ 23,066,529	\$ 59,220,530	\$ 474,201,588
Results of Operations	\$ 4,552,539	\$ 11,678	\$ (21,807)	\$ (9,554)	\$ (681,449)	\$ 35,940	\$ (5,465,791)	\$ (1,633,653)
Transfers to (from) Operations	\$ -	\$ -	\$ -	\$ -	\$ (728,350)	\$ -	\$ (6,035,314)	\$ (6,474,514)
Provisions for Replacement & Depreciation	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 99,887	\$ (1,043,827)	\$ 356,060
Net Results	\$ 4,252,539	\$ 11,678	\$ (21,807)	\$ (9,554)	\$ 46,901	\$ (63,947)	\$ 1,613,350	\$ 4,484,801

14.2 Regional Campuses

Regional Campuses	Chillicothe Campus	Eastern Campus	Exec. Dean Regional	Lancaster Campus	Southern Campus	Zanesville Campus	Total
REVENUES							
State Appropriations	\$ 4,451,301	\$ 860,023	\$ 2,501,424	\$ 2,789,550	\$ 3,599,880	\$ 3,722,571	\$ 17,924,749
Tuition & Educational Fees (net of financial aid)	\$ 8,578,476	\$ 2,906,500	\$ (1,131,387)	\$ 10,427,886	\$ 6,845,855	\$ 6,550,375	\$ 34,177,705
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ 155,625	\$ 260,000	\$ -	\$ 385,000	\$ 382,440	\$ 145,000	\$ 1,328,065
Facilities & Admin Costs Recovery	\$ 850	\$ -	\$ -	\$ -	\$ 2,560	\$ 380	\$ 3,790
Gifts	\$ 19,500	\$ 10,000	\$ -	\$ 80,000	\$ 80,000	\$ 39,000	\$ 228,500
Endowment Distributions	\$ 105,999	\$ 42,745	\$ 5,000	\$ 183,390	\$ 71,969	\$ 35,814	\$ 444,917
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other External Sales	\$ 250,500	\$ 126,891	\$ 25,000	\$ 298,585	\$ 197,500	\$ 87,000	\$ 985,476
Total Revenues	\$ 13,562,251	\$ 4,206,159	\$ 1,400,037	\$ 14,164,411	\$ 11,180,204	\$ 10,580,140	\$ 55,093,202
EXPENSES							
Compensation	\$ 12,250,693	\$ 4,803,989	\$ 643,831	\$ 10,779,148	\$ 9,764,420	\$ 10,288,294	\$ 48,530,376
Operating Expenses	\$ 2,052,415	\$ 900,800	\$ 161,500	\$ 2,361,261	\$ 2,020,191	\$ 1,601,180	\$ 9,097,347
Capitalized Costs	\$ 70,500	\$ 8,000	\$ 20,000	\$ 55,814	\$ 50,000	\$ 25,000	\$ 229,314
Depreciation							\$ -
Debt Service - Principal	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
Debt Service - Interest	\$ -	\$ -	\$ -	\$ 103,175	\$ -	\$ -	\$ 103,175
Internal Transfers	\$ -	\$ -	\$ -	\$ 155,000	\$ (20,148)	\$ -	\$ 134,852
Total Direct Expenses	\$ 14,373,608	\$ 5,712,789	\$ 825,331	\$ 13,614,398	\$ 11,814,463	\$ 11,914,474	\$ 58,255,064
ALLOCATIONS & TRANSFERS							
Total Internal Allocations	\$ 35,115	\$ 14,000	\$ 880,746	\$ 110,000	\$ -	\$ 20,000	\$ 1,059,861
Total Indirect Costs Allocations	\$ 3,134,315	\$ 1,365,296	\$ 31,948	\$ 3,412,378	\$ 2,789,493	\$ 2,674,494	\$ 13,407,925
Subvention/Strategic Pool Allocation	\$ 1,602,565	\$ 467,842	\$ 161,182	\$ 1,652,128	\$ 1,281,622	\$ 1,248,922	\$ 6,414,261
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ (17,567,171)	\$ -	\$ -	\$ -	\$ (17,567,171)
Total Allocations & Transfers	\$ 4,771,994	\$ 1,847,138	\$ (16,493,295)	\$ 5,174,507	\$ 4,071,115	\$ 3,943,416	\$ 3,314,876
Total Expenses and Transfers	\$ 19,145,602	\$ 7,559,927	\$ (15,667,964)	\$ 18,788,905	\$ 15,885,578	\$ 15,857,891	\$ 61,569,939
Results of Operations	\$ (5,583,352)	\$ (3,353,768)	\$ 17,068,001	\$ (4,624,494)	\$ (4,705,375)	\$ (5,277,751)	\$ (6,476,738)
Transfers to (from) Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ 1,742,994	\$ -	\$ -	\$ -	\$ 1,742,994
Net Results	\$ (5,583,352)	\$ (3,353,768)	\$ 15,325,007	\$ (4,624,494)	\$ (4,705,375)	\$ (5,277,751)	\$ (8,219,732)

14.3 Auxiliaries

Auxiliaries	Athletics	Culinary	Housing	Parking & Transportation	Printing	Total
REVENUES						
State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition & Educational Fees (net of financial aid)	\$ (51,200)	\$ -	\$ (49,564)	\$ -	\$ -	\$ (100,764)
Room & Board	\$ -	\$ 38,878,685	\$ 47,898,693	\$ -	\$ -	\$ 86,777,378
Grants and Contracts	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ 67,000
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts	\$ 1,700,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,701,000
Endowment Distributions	\$ 139,450	\$ -	\$ -	\$ -	\$ -	\$ 139,450
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other External Sales	\$ 4,666,012	\$ 5,281,212	\$ 780,250	\$ 2,759,700	\$ 659,000	\$ 14,146,174
Total Revenues	\$ 6,521,262	\$ 44,159,897	\$ 48,630,379	\$ 2,759,700	\$ 659,000	\$ 102,730,238
EXPENSES						
Compensation	\$ 8,150,816	\$ 15,820,070	\$ 5,843,566	\$ 1,665,557	\$ 1,055,546	\$ 32,535,555
Operating Expenses	\$ 6,591,113	\$ 16,697,849	\$ 7,328,286	\$ 1,725,592	\$ 1,382,335	\$ 33,725,175
Capitalized Costs	\$ -	\$ 162,635	\$ 21,000	\$ 34,940	\$ -	\$ 218,575
Depreciation						\$ -
Debt Service - Principal	\$ 138,558	\$ -	\$ 2,261,497	\$ 90,571	\$ -	\$ 2,490,626
Debt Service - Interest	\$ 86,816	\$ -	\$ 3,758,712	\$ 24,036	\$ -	\$ 3,869,564
Internal Transfers	\$ (32,000)	\$ (1,068,358)	\$ (226,160)	\$ (1,775,200)	\$ (2,341,000)	\$ (5,442,718)
Total Direct Expenses	\$ 14,935,303	\$ 31,612,196	\$ 18,986,901	\$ 1,765,496	\$ 96,881	\$ 67,396,777
ALLOCATIONS & TRANSFERS						
Total Internal Allocations	\$ (8,524,837)	\$ 646,498	\$ 5,582,342	\$ 162,000	\$ (2,556)	\$ (2,136,553)
Total Indirect Costs Allocations	\$ (889,204)	\$ 2,358,042	\$ 7,058,068	\$ 271,533	\$ 213,989	\$ 9,012,428
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocations & Transfers	\$ (9,414,041)	\$ 3,004,540	\$ 12,640,410	\$ 433,533	\$ 211,433	\$ 6,875,876
Total Expenses and Transfers	\$ 5,521,262	\$ 34,616,735	\$ 31,627,311	\$ 2,199,029	\$ 308,314	\$ 74,272,652
Results of Operations	\$ 1,000,000	\$ 9,543,162	\$ 17,003,068	\$ 560,671	\$ 350,686	\$ 28,457,586
Transfers to (from) Operations	\$ -	\$ (5,487,830)	\$ 1,000	\$ -	\$ -	\$ (5,486,830)
Provisions for Replacement & Depreciation	\$ 1,000,000	\$ 15,030,992	\$ 17,006,149	\$ 160,000	\$ -	\$ 33,197,141
Net Results	\$ 0	\$ (0)	\$ (4,081)	\$ 400,671	\$ 350,686	\$ 747,275

14.4 Academic Support

Academic Support	Advancement	Airport	Athena	CDC	Central Pool	Debt Service
REVENUES						
State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 17,096,160	\$ -
Tuition & Educational Fees (net of financial aid)	\$ -	\$ -	\$ -	\$ -	\$ 5,276,000	\$ -
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ -	\$ -	\$ 2,000	\$ -	\$ 80,000	\$ -
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts	\$ 200,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -
Endowment Distributions	\$ 6,590,403	\$ -	\$ -	\$ -	\$ 640,000	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Other External Sales	\$ 351,694	\$ 999,282	\$ 90,500	\$ 784,400	\$ 2,255,000	\$ -
Total Revenues	\$ 7,142,097	\$ 999,282	\$ 92,500	\$ 788,400	\$ 25,467,160	\$ -
EXPENSES						
Compensation	\$ 7,203,441	\$ 1,011,985	\$ 145,628	\$ 1,000,619	\$ 3,698,677	\$ -
Operating Expenses	\$ 4,464,708	\$ 1,302,156	\$ 62,360	\$ 105,912	\$ 4,547,137	\$ -
Capitalized Costs	\$ 7,965	\$ 12,600	\$ -	\$ -	\$ -	\$ -
Depreciation						
Debt Service - Principal	\$ -	\$ 69,670	\$ -	\$ -	\$ 1,801,500	\$ 7,714,676
Debt Service - Interest	\$ -	\$ 34,304	\$ -	\$ -	\$ 206,567	\$ 7,425,563
Internal Transfers	\$ (390,000)	\$ (672,531)	\$ (30,000)	\$ -	\$ (135,000)	\$ -
Total Direct Expenses	\$ 11,286,114	\$ 1,758,184	\$ 177,988	\$ 1,106,531	\$ 10,118,881	\$ 15,140,239
ALLOCATIONS & TRANSFERS						
Total Internal Allocations	\$ (11,544)	\$ (758,902)	\$ (85,488)	\$ (26,192)	\$ (368,390)	\$ -
Total Indirect Costs Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocations & Transfers	\$ (11,544)	\$ (758,902)	\$ (85,488)	\$ (26,192)	\$ (368,390)	\$ -
Total Expenses and Transfers	\$ 11,274,570	\$ 999,282	\$ 92,500	\$ 1,080,339	\$ 9,750,491	\$ 15,140,239
Results of Operations	\$ (4,132,473)	\$ -	\$ (0)	\$ (291,939)	\$ 15,716,669	\$ (15,140,239)
Transfers to (from) Operations	\$ (1,695,070)	\$ -	\$ -	\$ -	\$ (1,655,278)	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 15,600,000	\$ -
Net Results	\$ (2,437,403)	\$ -	\$ (0)	\$ (291,939)	\$ 1,771,947	\$ (15,140,239)

Academic Support	Employee Fee Waivers	General Fee Buydown	General Fee Central	Graduate College	Indirect Cost Collection	ISFS	Kennedy Museum
REVENUES							
State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition & Educational Fees (net of financial aid)	\$ -	\$ -	\$ -	\$ 263,195	\$ 30,296,564	\$ 52,500	\$ -
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ -	\$ -	\$ -	\$ 488	\$ -	\$ -	\$ 40,000
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Endowment Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,764
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other External Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 263,683	\$ 30,296,564	\$ 52,500	\$ 140,764
EXPENSES							
Compensation	\$ 7,548,841	\$ -	\$ 38,500	\$ 1,291,368	\$ (5,002,965)	\$ 477,070	\$ 429,907
Operating Expenses	\$ -	\$ 522,951	\$ 67,355	\$ 564,257	\$ -	\$ 62,150	\$ 62,604
Capitalized Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation							
Debt Service - Principal	\$ -	\$ -	\$ 229,325	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ -	\$ -	\$ 440,675	\$ -	\$ -	\$ -	\$ -
Internal Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Direct Expenses	\$ 7,548,841	\$ 522,951	\$ 775,855	\$ 1,855,625	\$ (5,002,965)	\$ 539,220	\$ 492,511
ALLOCATIONS & TRANSFERS							
Total Internal Allocations	\$ -	\$ 3,354	\$ 20,054,653	\$ (267)	\$ (6,204,226)	\$ -	\$ -
Total Indirect Costs Allocations	\$ -	\$ -	\$ -	\$ -	\$ (162,796,012)	\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocations & Transfers	\$ -	\$ 3,354	\$ 20,054,653	\$ (267)	\$ (169,000,238)	\$ -	\$ -
Total Expenses and Transfers	\$ 7,548,841	\$ 526,305	\$ 20,830,508	\$ 1,855,358	\$ (174,003,203)	\$ 539,220	\$ 492,511
Results of Operations	\$ (7,548,841)	\$ (526,305)	\$ (20,830,508)	\$ (1,591,675)	\$ 204,299,767	\$ (486,720)	\$ (351,747)
Transfers to (from) Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Results	\$ (7,548,841)	\$ (526,305)	\$ (20,830,508)	\$ (1,591,675)	\$ 204,299,767	\$ (486,720)	\$ (351,747)

Academic Support	Library	Marching 110	OIT	President	Provost	Student Affairs	Student Financial Aid
REVENUES							
State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition & Educational Fees (net of financial aid)	\$ -	\$ (3,143)	\$ -	\$ (600,000)	\$ (1,018,920)	\$ 1,314,740	\$ (29,464,921)
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ 340,442	\$ -	\$ -	\$ 8,079	\$ 760,531	\$ -	\$ -
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts	\$ 150,000	\$ 33,000	\$ -	\$ 88,577	\$ 208,168	\$ 33,787	\$ -
Endowment Distributions	\$ 359,798	\$ 4,565	\$ -	\$ 921,235	\$ 2,026,895	\$ 59,516	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -
Other External Sales	\$ 255,500	\$ -	\$ 3,104,535	\$ 67,071	\$ 1,105,542	\$ 2,273,132	\$ -
Total Revenues	\$ 1,105,740	\$ 34,422	\$ 3,104,535	\$ 484,962	\$ 3,082,256	\$ 3,681,175	\$ (29,464,921)
EXPENSES							
Compensation	\$ 6,422,194	\$ 63,606	\$ 18,869,619	\$ 5,610,836	\$ 12,782,453	\$ 9,317,187	\$ -
Operating Expenses	\$ 4,136,927	\$ 158,581	\$ 11,143,279	\$ 1,056,087	\$ 4,834,409	\$ 3,666,681	\$ -
Capitalized Costs	\$ 1,449,025	\$ -	\$ -	\$ 5,000	\$ 6,342	\$ -	\$ -
Depreciation							
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,786,565	\$ -
Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,098,757	\$ -
Internal Transfers	\$ -	\$ -	\$ (2,817,274)	\$ -	\$ -	\$ (548,100)	\$ -
Total Direct Expenses	\$ 12,008,146	\$ 222,187	\$ 27,195,624	\$ 6,671,923	\$ 17,623,204	\$ 17,321,090	\$ -
ALLOCATIONS & TRANSFERS							
Total Internal Allocations	\$ (120,300)	\$ -	\$ (1,164,356)	\$ (33,135)	\$ (365,147)	\$ (7,811,913)	\$ 831,643
Total Indirect Costs Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocations & Transfers	\$ (120,300)	\$ -	\$ (1,164,356)	\$ (33,135)	\$ (365,147)	\$ (7,811,913)	\$ 831,643
Total Expenses and Transfers	\$ 11,887,846	\$ 222,187	\$ 26,031,268	\$ 6,638,788	\$ 17,258,057	\$ 9,509,177	\$ 831,643
Results of Operations	\$ (10,782,106)	\$ (187,765)	\$ (22,926,733)	\$ (6,153,826)	\$ (14,175,801)	\$ (5,828,002)	\$ (30,296,564)
Transfers to (from) Operations	\$ -	\$ -	\$ (402,058)	\$ -	\$ -	\$ (163,906)	\$ -
Provisions for Replacement & Depreciation	\$ 396,421	\$ -	\$ 355,500	\$ -	\$ -	\$ -	\$ -
Net Results	\$ (11,178,526)	\$ (187,765)	\$ (22,880,175)	\$ (6,153,826)	\$ (14,175,801)	\$ (5,664,096)	\$ (30,296,564)

Academic Support	Utilities	VP Research	VPFA	Wellworks	WOUB	Total
REVENUES						
State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,096,160
Tuition & Educational Fees (net of financial aid)	\$ -	\$ -	\$ -	\$ -	\$ (1,750)	\$ 6,114,265
Room & Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ -	\$ 115,034	\$ 33,225	\$ 202,833	\$ 1,747,761	\$ 3,330,393
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts	\$ -	\$ 25,000	\$ -	\$ -	\$ 715,000	\$ 1,507,532
Endowment Distributions	\$ -	\$ 1,147,792	\$ 2,815	\$ -	\$ 1,907	\$ 11,805,690
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,040
Other External Sales	\$ 150,000	\$ 10,226,582	\$ 2,249,231	\$ 292,305	\$ 284,500	\$ 24,489,274
Total Revenues	\$ 150,000	\$ 11,514,408	\$ 2,285,271	\$ 495,138	\$ 2,747,418	\$ 64,463,354
EXPENSES						
Compensation	\$ -	\$ 4,427,420	\$ 45,639,130	\$ 768,732	\$ 3,039,713	\$ 124,783,961
Operating Expenses	\$ 13,749,104	\$ 11,397,139	\$ 8,478,132	\$ 97,380	\$ 2,154,541	\$ 72,633,849
Capitalized Costs	\$ -	\$ 85,500	\$ 447,447	\$ -	\$ 98,000	\$ 2,111,879
Depreciation						\$ -
Debt Service - Principal	\$ -	\$ 46,000	\$ -	\$ -	\$ 26,083	\$ 12,673,819
Debt Service - Interest	\$ -	\$ 31,500	\$ -	\$ -	\$ 23,046	\$ 10,260,412
Internal Transfers	\$ (625,000)	\$ (843,256)	\$ (5,718,000)	\$ (129,000)	\$ -	\$ (11,908,161)
Total Direct Expenses	\$ 13,124,104	\$ 15,144,303	\$ 48,846,709	\$ 737,112	\$ 5,341,383	\$ 210,555,759
ALLOCATIONS & TRANSFERS						
Total Internal Allocations	\$ -	\$ 801,158	\$ (308,842)	\$ -	\$ (394,250)	\$ 4,037,856
Total Indirect Costs Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (162,796,012)
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocations & Transfers	\$ -	\$ 801,158	\$ (308,842)	\$ -	\$ (394,250)	\$ (158,758,156)
Total Expenses and Transfers	\$ 13,124,104	\$ 15,945,461	\$ 48,537,867	\$ 737,112	\$ 4,947,133	\$ 51,797,604
Results of Operations	\$ (12,974,104)	\$ (4,431,053)	\$ (46,252,596)	\$ (241,974)	\$ (2,199,715)	\$ 12,665,750
Transfers to (from) Operations	\$ -	\$ -	\$ 896,602	\$ -	\$ (80,000)	\$ (3,099,710)
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,351,921
Net Results	\$ (12,974,104)	\$ (4,431,053)	\$ (47,149,198)	\$ (241,974)	\$ (2,119,715)	\$ (586,460)

14.5 Subvention Investment Fund

Subvention	Institutional Reserve	Provost Reserves	Subvention	Total
REVENUES				
State Appropriations	\$ -	\$ -	\$ 6,197,791	\$ 6,197,791
Tuition & Educational Fees (net of financial aid)	\$ -	\$ -	\$ 3,769,938	\$ 3,769,938
Room & Board	\$ -	\$ -	\$ -	\$ -
Grants and Contracts	\$ -	\$ -	\$ -	\$ -
Facilities & Admin Costs Recovery	\$ -	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -	\$ -
Endowment Distributions	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000
Other External Sales	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 14,467,729	\$ 14,467,729
EXPENSES				
Compensation	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -
Capitalized Costs	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ -	\$ -	\$ -	\$ -
Internal Transfers	\$ -	\$ -	\$ -	\$ -
Total Direct Expenses	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS & TRANSFERS				
Total Internal Allocations	\$ 850,870	\$ 2,278,699	\$ -	\$ 3,129,569
Total Indirect Costs Allocations	\$ -	\$ -	\$ -	\$ -
Subvention/Strategic Pool Allocation	\$ -	\$ -	\$ (50,648,660)	\$ (50,648,660)
Transfers to (from) Strategic Investment Pool	\$ -	\$ -	\$ 42,862,225	\$ 42,862,225
Total Allocations & Transfers	\$ 850,870	\$ 2,278,699	\$ (7,786,435)	\$ (4,656,866)
Total Expenses and Transfers	\$ 850,870	\$ 2,278,699	\$ (7,786,435)	\$ (4,656,866)
Results of Operations	\$ (850,870)	\$ (2,278,699)	\$ 22,254,164	\$ 19,124,595
Transfers to (from) Operations	\$ -	\$ -	\$ -	\$ -
Provisions for Replacement & Depreciation	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
Net Results	\$ (850,870)	\$ (2,278,699)	\$ 18,254,164	\$ 15,124,595

15 Appendix

15.1 Glossary of Terms

Fiscal Year - The University's fiscal year begins on July 1 and ends on June 30 of the following calendar year.

Planning Units - Represents University organization structure that defines financial accountability

Capital Budget - Budget/plan for capital assets and infrastructure such as facilities, renovation, information technology, and certain equipment. Appropriations from the state of Ohio are the primary source.

Revenue - Inflow of funds from sales, services, fees, gifts, or other external sources, including the state of Ohio and tuition.

Expenditure – The use of funds to pay for activities related to the operation of the university

Base Budget – Represents resources that are consistent and reasonably anticipated to continue from year to year. For example, salaries for permanent positions are expected to be base funded.

One-time Funds - Resources that cannot be anticipated on a long-term or consistent basis and therefore should not be allocated to support ongoing expenses.

Carry-forward - Funds that are not expended during the course of a fiscal year are “carried forward” typically in the form of segregated accounts within each unit’s budget.

Internal Transfers - Represents financial activity between units within the University for services rendered.

Tuition Caps - The Ohio General Assembly has authority to establish limits on increases to the combination of instructional and general fees. Typically applied to the tuitions assessed to undergraduate residents.

State Share of Instruction Subsidy (SSI) - Unrestricted funding that supports a portion of instructional and administrative costs incurred by campuses. Uses an outcome-based funding model based the following outcomes: course and degree completion; retention of financially disadvantaged students; promotion of instruction in science, technology, engineering, mathematics, and medicine (STEM²).

Transfers In - Resources transferred INTO one fund or unit FROM another fund or unit within the university. For example, the Housing transfers funds INTO the facilities budget to support maintenance of dorms. The facilities budget would show this as a Transfer In

Transfers Out – Resources transferred FROM one fund or unit to another fund or unit within the university. For example, the same transfer described above would show up in the Housing budget as a Transfer Out

Fund - An income source established for the purpose of carrying on specific activities or objectives, in accordance with special regulations, restrictions or limitations.

Current Funds - Those funds that are earned and expended in the current fiscal year. There are also “non-current” funds such as carry-forward, internal loans, and plant funds. Plant funds support capital projects.

Restricted Funds - Funds whose use has been restricted by an external agency or individual. These funds are limited to support specific purposes and/or units. Examples include certain research awards and gifts.

Unrestricted Funds - Refers to funds that have no external limitations on their use. Examples of unrestricted funds include *auxiliary funds* and *general funds*.

Auxiliary Funds - Funds that exist to furnish goods or services to members of the campus community – examples include residence halls, food services, airport, parking, Intercollegiate Athletics.

General Funds - Unrestricted funds that support instruction, administrative, and physical plant expenditures. This includes General Program, General Fee, and Designated Funds.

General Program: Often referred to as the “General Fund,” are funds collected centrally, pooled, and allocated by the budget process. The primary revenue sources are instructional fees and unrestricted State support – the State Share of Instruction (SSI).

General Fee: The General Fee is restricted funding for non-instructional student services. The fee is charged to every student who is enrolled in at least one class, and is used to promote the student’s emotional and physical well-being, as well as their cultural and social development outside of formal instructional programs, most specifically through student services and student activities. .

Budget - The annual plan for the expenditure of estimated resources to support the University’s priorities and operations.

Operating Budget - Detailed projection of all estimated income and expenses based on forecasted revenue during a given period (usually one year) to support the operations of the university, including instruction, scholarships and financial aid, and administrative activities.

15.2 Acronyms

ADA – Americans with Disabilities Act

AHEC Program Support- American Health Education Center

BAM - Business Activity Model

BOT – Board of Trustees

BSN - Bachelor Science in Nursing

CFPC – Capital Funding & Priorities Committee

CHSP – College and Health and Science Professionals

CIP - Capital Improvement Plan

CLJC – Center for Law Justice and Culture

CRM – Customer Relationship Management

DOE – Department of Education

ERP – Enterprise Resource Planning

F&A – Facilities & Administrative (Cost Recovery on Grants)

FAFSA – Free Application for Federal Student Aid

FERPA – Family Educational Right and Privacy

FMLA – Family and Medical Leave

FPAC – Facilities Planning Advisory Committee

FTE – Full Time Equivalence

FY – Fiscal Year

GVS - George Voinovich School of Leadership & Public Affairs

HCOM – Heritage College of Osteopathic Medicine

HTC – Honors Tutorial College

ICA - Inter-Collegiate Athletics

ISC – Investment Sub-Committee

IUC - Inter-University Council

IUC – Inter-University Council

NACUBO – National Association of College and University Budget Officers

NCSE – NACUBO Commonfund Study of Endowments

OBOR - Ohio Board of Regents

OIT - Office of Information Technology

OPERS – Ohio Public Employee Retirement System

OSAI – OHIO Service Alignment Initiative

OTO – One time Only

POM – Plant, Operations and Maintenance

PPO – Preferred Provider Organization

RCM – Responsibility Center Management

RN – Registered Nurse

SAS – Student Accessibility Services

SSI – State Share of Instruction

STRS – State Teacher’s Retirement System

UCM – University Communications and Marketing

UHR – University Human Resources

VOIP Services – Voice Over Internet Provider

VPFA – Vice President Finance & Administration

15.3 Tuition Rates

ATHENS CAMPUS FY 2015 UNDERGRADUATE STUDENT TUITION & FEE SCHEDULE (PER SEMESTER)

UNDERGRADUATE STUDENTS

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	441	58	499	442	941
2	882	116	998	884	1,882
3	1,323	174	1,497	1,326	2,823
4	1,764	232	1,996	1,768	3,764
5	2,205	290	2,495	2,210	4,705
6	2,646	348	2,994	2,652	5,646
7	3,087	406	3,493	3,094	6,587
8	3,528	464	3,992	3,536	7,528
9	3,969	522	4,491	3,978	8,469
10	4,410	580	4,990	4,420	9,410
11	4,410	580	4,990	4,420	9,410
12-20*	4,640	628	5,268	4,482	9,750

*Beyond 20 Hours: Resident Fee is \$247/hr. and Non-Resident Fee is \$478/hr.

ATHENS CAMPUS FY 2015 GRADUATE STUDENT TUITION & FEE SCHEDULE (PER SEMESTER)

GRADUATE STUDENTS

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	505	78	583	496	1,079
2	1,010	156	1,166	992	2,158
3	1,515	234	1,749	1,488	3,237
4	2,020	312	2,332	1,984	4,316
5	2,525	390	2,915	2,480	5,395
6	3,030	468	3,498	2,976	6,474
7	3,535	546	4,081	3,472	7,553
8	4,040	624	4,664	3,968	8,632
9-18	4,094	628	4,722	3,996	8,718

*Beyond 18 Hours: Resident Fee is \$334/hr. and Non-Resident Fee is \$628/hr.



**OFF CAMPUS GRADUATE PROGRAMS
FY 2015 STUDENT TUITION & FEE SCHEDULE**

(PER CREDIT HOUR)

Cohort Name	Instructional Fee	General Fee	Program Fee	Special Svrs/ Materials Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
Masters in Athletic Administration	505	3	61	-	569	19	588
Masters of Financial Economics	505	3	42	114	664	19	683
Professional Masters of Sport Administration	505	3	208	83	799	19	818
Professional MBA	505	3	407	-	915	19	934
MBA Online	505	3	398	98	1,004	19	1,023
Full-time MBA	505	78	43	-	626	496	1,122
Higher Education PhD	505	3	15		523	19	542
Master of Counselor Education	505	3	15		523	19	542
Masters in Higher Education	505	3	15		523	19	542
Instructional Design Certificate	505	3	15		523	19	542
Masters in Educational Administration (Principalship)	505	3	15		523	19	542
Superintendent Program	505	3	15		523	19	542
Masters in Coaching	505	3	63		571	19	590
Master's Degree in Recreation and Sports Science: Concentration in Soccer Coaching	505	3	63		571	19	590
Early Child Generalist Endorsement Certificate	229	3	117		349	3	352
Masters in Special Education Curriculum and Instruction	505	3	15		523	19	542
Reading Endorsement	505	3	15		523	19	542
Masters in Reading Education	505	3	15		523	19	542

**ATHENS CAMPUS
COLLEGE OF OSTEOPATHIC MEDICINE
FY 2015 GRADUATE STUDENT TUITION & FEE SCHEDULE**
(PER SEMESTER)

MEDICAL STUDENTS

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total	Technology Fee
1	564	23	587	240	827	17
2	1,128	46	1,174	480	1,654	34
3	1,692	69	1,761	720	2,481	51
4	2,256	92	2,348	960	3,308	68
5	2,820	115	2,935	1,200	4,135	85
6	3,384	138	3,522	1,440	4,962	102
7	3,948	161	4,109	1,680	5,789	119
8	4,512	184	4,696	1,920	6,616	136
9 and above	15,265	616	15,881	6,505	22,386	489

REGIONAL CAMPUSES - LOWER DIVISION (≤ 60 HOURS)
FY 2015 UNDERGRADUATE STUDENT TUITION & FEE SCHEDULE
(PER SEMESTER)

EASTERN CAMPUS, SOUTHERN CAMPUS AND PROCTORVILLE CENTER

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	216	3	219	86	305
2	432	6	438	172	610
3	648	9	657	258	915
4	864	12	876	344	1,220
5	1,080	15	1,095	430	1,525
6	1,296	18	1,314	516	1,830
7	1,512	21	1,533	602	2,135
8	1,728	24	1,752	688	2,440
9	1,944	27	1,971	774	2,745
10	2,160	30	2,190	860	3,050
11	2,160	30	2,190	860	3,050
12-20*	2,370	33	2,403	923	3,326

*Beyond 20 Hours: Resident Fee is \$122/hr. and Non-Resident Fee is \$181/hr.

CHILLICOTHE, LANCASTER, ZANESVILLE CAMPUSES & CAMBRIDGE AND PICKERINGTON CENTERS

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	224	3	227	189	416
2	448	6	454	378	832
3	672	9	681	567	1,248
4	896	12	908	756	1,664
5	1,120	15	1,135	945	2,080
6	1,344	18	1,362	1,134	2,496
7	1,568	21	1,589	1,323	2,912
8	1,792	24	1,816	1,512	3,328
9	2,016	27	2,043	1,701	3,744
10	2,240	30	2,270	1,890	4,160
11	2,240	30	2,270	2,079	4,349
12-20*	2,464	33	2,497	2,268	4,765

*Beyond 20 Hours: Resident Fee is \$122/hr. and Non-Resident Fee is \$181/hr.

**Zanesville Campus students are charged an \$8 Security Fee



REGIONAL CAMPUSES - UPPER DIVISION (> 60 HOURS)
FY 2015 UNDERGRADUATE STUDENT TUITION & FEE SCHEDULE
(PER SEMESTER)

EASTERN CAMPUS, SOUTHERN CAMPUS AND PROCTORVILLE CENTER

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	223	3	226	86	312
2	446	6	452	172	624
3	669	9	678	258	936
4	892	12	904	344	1,248
5	1,115	15	1,130	430	1,560
6	1,338	18	1,356	516	1,872
7	1,561	21	1,582	602	2,184
8	1,784	24	1,808	688	2,496
9	2,007	27	2,034	774	2,808
10	2,230	30	2,260	860	3,120
11	2,453	30	2,483	860	3,343
12-20*	2,485	33	2,518	923	3,441

*Beyond 20 Hours: Resident Fee is \$122/hr. and Non-Resident Fee is \$181/hr.

CHILLICOTHE, LANCASTER, ZANESVILLE CAMPUSES & CAMBRIDGE AND PICKERINGTON CENTERS

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
1	223	3	226	189	415
2	446	6	452	378	830
3	669	9	678	567	1,245
4	892	12	904	756	1,660
5	1,115	15	1,130	945	2,075
6	1,338	18	1,356	1,134	2,490
7	1,561	21	1,582	1,323	2,905
8	1,784	24	1,808	1,512	3,320
9	2,007	27	2,034	1,701	3,735
10	2,230	30	2,260	1,890	4,150
11	2,453	30	2,483	2,079	4,562
12-20*	2,485	33	2,518	2,268	4,786

*Beyond 20 Hours: Resident Fee is \$122/hr. and Non-Resident Fee is \$181/hr.

**Zanesville Campus students are charged an \$8 Security Fee

ELEARNING PROGRAMS
FY 2015 STUDENT TUITION & FEE SCHEDULE
(PER CREDIT HOUR)

Academic Program	Instructional Fee	General Fee	Program Fee	Special Svcs/ Materials Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
eCampus Undergraduate Programs*	237	3	-	-	240	3	243
Correctional Education	237	3	-	100	340	3	343

*Includes online RN to BSN Program, Online Bachelor Completion Program, Correspondence, independent Study, Course Credit by Exam

FY 2015 RESIDENCE & DINING HALL RATE SCHEDULE

ROOM RATES (SEMESTER)

Single	3,714
Renovated Single	3,957
Standard Double	3,025
Renovated Double	3,223
Multi-Occupancy	2,822
Renovated Multi-Occupancy	3,007
Bromley & Adams Suites	3,430

BOARD RATES (SEMESTER)

10 Meal Plan	1,791
14 Meal Plan	2,073
20 Meal Plan	2,214
14 Meal Plan - Flex	2,741
20 Meal Plan - Flex	3,057

TECHNOLOGY FEE SCHEDULE

FY 2015

(PER SEMESTER)

UNDERGRADUATE STUDENTS

Credit Hours	Student Info System/Network Fee	College of Arts & Sciences	College of Business	Scripps College of Communication	Patton College of Education	Russ College of Engineering and Technology	College of Fine Arts	College of Health Sciences & Professions
1	3	3	9	12	7	9	7	6
2	6	6	18	24	14	18	14	12
3	9	9	27	36	21	27	21	18
4	12	12	36	48	28	36	28	24
5	15	15	45	60	35	45	35	30
6	18	18	54	72	42	54	42	36
7	21	21	63	84	49	63	49	42
8	24	24	72	96	56	72	56	48
9	27	27	81	108	63	81	63	54
10	30	30	90	120	70	90	70	60
11	30	33	90	120	77	90	70	66
12-20	33	45	97	127	80	97	75	67

GRADUATE STUDENTS

Credit Hours	Student Info System/Network Fee	College of Arts & Sciences	College of Business	Scripps College of Communication	Patton College of Education	Russ College of Engineering and Technology	College of Fine Arts	College of Health Sciences & Professions	Voinovich School	Heritage College of Osteopathic Medicine
1	4	10	16	16	9	16	13	6	7	17
2	8	20	32	32	18	32	26	12	14	34
3	12	30	48	48	27	48	39	18	21	51
4	16	40	64	64	36	64	52	24	28	68
5	20	50	80	80	45	80	65	30	35	85
6	24	60	96	96	54	96	78	36	42	102
7	28	70	112	112	63	112	91	42	49	119
8	32	80	128	128	72	128	104	48	56	136
9-18	33	97	150	139	80	150	112	52	60	489



15.4 Responsibility Center Management (RCM) Model

15.4.1 RCM Methodology

RCM was established at Ohio University under the following principles:

- Ensure the sustained strength of Ohio University by aligning resources with university priorities to support academic excellence
- Support strong academic governance that promotes collaboration across units and builds on the strengths of the university
- Present a holistic view of the university budget that provides a clear connection between performance and incentives
- Empower unit-level decision making authority to promote academic excellence and institutional efficiency that is balanced by responsibility and accountability
- Create a simple and transparent budget process driven by the goals of financial predictability, and stability

Under RCM, revenues are earned by Responsibility Centers as a result of their actions and the success of the programs. Tuition and State Subsidy – the Universities core revenue sources – are allocated directly to colleges for their specific programs (e.g. Professional Masters programs; Doctor of Osteopathic Medicine) or through an algorithm that accounts for their share of enrolled students, credits hours taught, degrees granted, and course/degree cost weighting. Colleges also manage other revenue sources that support their operations, including: Endowment distribution and gifts; Grants; F&A recovery; clinical revenues.

Subvention is a key tenant of RCM to support two primary objectives: balancing other colleges who cannot be fully supported by their own revenues; and to create a pool of resources to be utilized by the Provost to support strategic investments to our academic mission. At Ohio University, a 12.5% assessment is made against college operating revenues to fund the Subvention Pool.

15.4.2 Allocation Pools and Factors

All administrative support unit costs are allocated to Responsibility Centers through an indirect cost methodology designed for RCM. The allocation methodology assigns an allocation factor to support unit entities (e.g. Faculty and Staff FTE is the allocator for University Human Resources), and costs are assigned to each Responsibility Center according to their share of the allocators (e.g. if College X has 10% of Faculty Staff FTE, they are allocated 10% of the University Human Resources cost)

Allocation Factors:

- FTE - Faculty & Staff
- FTE - Faculty & Staff (Benefits Eligible)
- FTE - Faculty, Staff & Students
- FTE - Graduate Students
- FTE - Undergraduate Students
- Headcount - Degrees Granted
- Net Assignable Square Feet
- Revenue - General Fee

- Revenue - SSI & Tuition
- Revenue - Undergraduate Tuition
- Expenditures - Restricted Grants & Contracts

Code	Allocation Metrics
FTE-E	FTE - Faculty & Staff
FTE-E-B	FTE - Faculty & Staff (Benefits Eligible)
FTE-T	FTE - Faculty, Staff & Students
FTE-G	FTE - Grad. Students
FTE-U	FTE - Undergraduate Students
HC-ALUM	Headcount - Degrees Granted
NASF	Net Assignable Square Feet
GF-R	Revenue - General Fee
SSI-TUI	Revenue - SSI & Tuition
UG-R	Revenue - Undergraduate Tuition
EXP-G	Expenditures - Restricted Grants & Contracts

Code	Specific Cost Allocation Drivers
FTE-T	Library
FTE-T	Kennedy Museum
FTE-T	WOUB
FTE-T	Athena
FTE-E	Child Development Center
FTE-E	Wellworks
FTE-T	President
FTE-T	Marketing
FTE-T	Provost
FTE-T	ISFS
FTE-U	Enrollment Management
UG-R	Scholarships
FTE-G	Graduate College
HC-ALUM	VP of Advancement
EXP-G	VP of Research
FTE-T	Information Technology - Athens
FTE-T	Information Technology - All
FTE-E	Information Technology - VOIP
FTE-T	VP Finance & Administration
FTE-E	Human Resources
FTE-E	Airport Support
NASF	Utilities
NASF	Facilities Management
NASF	Maintenance
NASF	Custodial
FTE-T	Grounds
NASF	Capital Improvement
UG-R	Athletic Scholarships
FTE-E	Central Pool
FTE-E-B	Employee Fee Waivers
FTE-T	Academic Debt
FTE-T	Reserves
GF-R	VP of Student Affairs
GF-R	Campus Recreation
GF-R	Athletics Transfer GF
GF-R	Marching 110
GF-R	General Fee Buydown
GF-R	Reserves - General Fee
GF-R	Central Allocations
SSI-TUI	Athletics Indirect Costs
SSI-TUI	Student Affairs Indirect
SSI-TUI	Campus Recreation Indirect

Code	Specific Cost Allocation Drivers
EXP-G	VP of Research
FTE-E	Child Development Center
FTE-E	Wellworks
FTE-E	Information Technology - VOIP
FTE-E	Human Resources
FTE-E	Airport Support
FTE-E	Central Pool
FTE-E-B	Employee Fee Waivers
FTE-G	Graduate College
FTE-T	Library
FTE-T	Kennedy Museum
FTE-T	WOUB
FTE-T	Athena
FTE-T	President
FTE-T	Marketing
FTE-T	Provost
FTE-T	ISFS
FTE-T	Information Technology - Athens
FTE-T	Information Technology - All
FTE-T	VP Finance & Administration
FTE-T	Grounds
FTE-T	Academic Debt
FTE-T	Reserves
FTE-U	Enrollment Management
GF-R	VP of Student Affairs
GF-R	Campus Recreation
GF-R	Athletics Transfer GF
GF-R	Marching 110
GF-R	General Fee Buydown
GF-R	Reserves - General Fee
GF-R	Central Allocations
HC-ALUM	VP of Advancement
NASF	Utilities
NASF	Facilities Management
NASF	Maintenance
NASF	Custodial
NASF	Capital Improvement
SSI-TUI	Athletics Indirect Costs
SSI-TUI	Student Affairs Indirect
SSI-TUI	Campus Recreation Indirect
UG-R	Scholarships
UG-R	Athletic Scholarships

Planning Unit Factor Values

Responsibility Center	FTE - Faculty & Staff	FTE - Faculty & Staff (Benefits Eligible)	FTE - Faculty, Staff & Students	FTE - Grad. Students	FTE - Undergraduate Students	Headcount - Degrees Granted	Net Assignable Square Feet	Revenue - General Fee	Revenue - \$/I & Tuition	Revenue - Undergraduate Tuition	Expenditures - Restricted Grants & Contracts
Arts and Sciences	581	564	5,061	616	3,864	28,841	488,378	\$ 12,263,724	\$ 100,430,822	\$ 74,162,369	\$ 8,764,960
Business	130	121	2,727	273	2,323	24,574	38,798	\$ 3,111,647	\$ 29,946,837	\$ 21,397,611	\$ 171,592
Communication	123	112	2,422	174	2,125	20,265	73,146	\$ 2,303,644	\$ 26,727,943	\$ 16,427,891	\$ 381,970
Education	124	111	2,168	486	1,557	22,832	65,828	\$ 2,407,057	\$ 24,407,106	\$ 12,663,309	\$ 1,649,095
Engineering	183	171	2,070	275	1,612	9,506	210,415	\$ 1,442,898	\$ 26,506,084	\$ 17,604,790	\$ 11,338,372
Fine Arts	136	126	1,191	269	786	6,577	197,329	\$ 2,019,873	\$ 20,372,485	\$ 14,732,346	\$ 70,257
Health Sciences	168	161	6,171	617	5,386	19,437	93,565	\$ 2,663,131	\$ 63,593,223	\$ 20,376,365	\$ 4,759,025
University College	41	41	2,138	-	2,097	14,056	20,815	\$ 281,935	\$ 8,331,766	\$ 4,665,327	\$ 286,144
International Studies	19	19	227	119	89	2,575	14,538	\$ 75,461	\$ 1,178,592	\$ 507,419	\$ 1,029,431
Honors	6	6	6	-	-	-	3,576	\$ 3,834	\$ 61,453	\$ 39,682	\$ -
Voinovich	58	58	119	59	2	85	24,591	\$ 56,242	\$ 250,855	\$ 75,985	\$ 6,364,448
e-Learning	21	21	146	-	125	-	18,572	\$ -	\$ -	\$ -	\$ 13,462
College of Medicine	310	299	849			2,832	160,827	\$ 788,438			\$ 3,256,862
Eastern		44			617	1,226					\$ 4,845
Chillicothe		82			1,491	1,226					\$ -
Lancaster		92			1,633	1,226					\$ 4,429
Southern		81			1,314	1,226					\$ 112,559
Zanesville		97			1,205	1,226					\$ 8,917
Exec Dean Regionals		6			-	-					\$ 10,693
Athletics	74	74					154,029				
Housing	40	40									
Dining	169	159									
Transportation	13	13					12,209				
Printing	13	13					8,496				

