



Budget Book

2016-2017



OHIO
UNIVERSITY

Table of Contents

- 1 Executive Summary 7
- 2 FY17 Budget..... 11
 - 2.1 Consolidated University Budget (All Funds) 11
 - 2.2 Budget Columns (All Funds)..... 12
 - 2.3 RCM Model Update 15
 - 2.4 Summary of Revenue Sources 16
 - 2.5 Summary of Expenditures 19
 - 2.6 Allocations and Transfers 21
 - 2.7 Transfers 21
- 3 State Appropriations 23
 - 3.1 State Support of Instruction (SSI) 23
 - 3.2 State Funded Line Item Appropriations 26
 - 3.3 State Capital Appropriation 26
- 4 Tuition & Educational Fees 27
 - 4.1 Enrollment Trends 27
 - 4.2 Tuition Rates 30
 - 4.3 Financial Aid 32
 - 4.4 University Initiatives 34
- 5 Gifts..... 37
 - 5.1 Gift Commitments 37
- 6 Foundation, Endowment & Investment Returns..... 39
 - 6.1 Long-Term Investment Pool 39
 - 6.2 Endowment Distributions..... 40
- 7 Treasury and Debt Management..... 45
 - 7.1 Current Debt, Debt Structure and Interest Expense 45
 - 7.2 Internal Bank 49
 - 7.3 Internal Loans 53
- 8 Compensation..... 57
 - 8.1 Salary and Wages..... 57
 - 8.2 Benefits Expense..... 62
- 9 Capital Improvement Plan & Deferred Maintenance..... 67
 - 9.1 Comprehensive Master Plan Update..... 67
 - 9.2 Updating the 6 Year CIP for FY17 – FY22:..... 69
 - 9.3 CIP Process Overview 71
 - 9.4 Six Year Capital Improvement Plan Spreadsheet 76
- 10 Strategic Opportunity Reserve 81
 - 10.1 Funding Sources..... 81
 - 10.2 Areas of Investment 81
 - 10.3 Financial Projection 83
- 11 Academic Planning Units 85
 - 11.1 College of Arts and Sciences 86

11.2	College of Business.....	90
11.3	Scripps College of Communication	94
11.4	Patton College of Education (PCOE).....	98
11.5	Russ College of Engineering and Technology.....	102
11.6	College of Fine Arts	106
11.7	College of Health Sciences and Professions (CHSP).....	110
11.8	Honors Tutorial College (HTC).....	114
11.9	Office of Global Affairs and International Studies (OGAIS).....	118
11.10	University College	122
11.11	Voinovich School of Leadership and Public Affairs	126
11.12	Heritage College of Osteopathic Medicine (HCOM)	130
11.13	Regional Campuses	134
12	Auxiliary Planning Units	139
12.1	Intercollegiate Athletics (ICA)	140
12.2	Culinary Services	142
12.3	Housing and Residence Life	144
12.4	Printing.....	146
12.5	Transportation	148
13	Administrative & Academic Support Planning Units	151
13.1	Advancement	152
13.2	Airport.....	152
13.3	Athena Cinema.....	153
13.4	Bobcat Depot	153
13.5	Campus Recreation	154
13.6	Child Development Center (CDC).....	155
13.7	Graduate College	155
13.8	Instructional Innovation.....	156
13.9	International Student & Faculty Services (ISFS).....	157
13.10	Kennedy Museum	157
13.11	Library	158
13.12	Marching 110	158
13.13	Office of Information Technology (OIT)	159
13.14	President	160
13.15	Provost	161
13.16	Finance & Administration (VPFA).....	162
13.17	Research.....	163
13.18	Student Affairs	164
13.19	WellWorks.....	165
13.20	WOUB Center for Public Media	165
14	Component Units	167
15	Academic Investments.....	169
16	Administrative Investments.....	171
17	Planning Unit Summaries.....	173
17.1	Athens Colleges and Schools.....	174

17.2	Regional Campuses.....	178
17.3	Auxiliaries	180
17.4	Administrative & Academic Support	182
17.5	Subvention Investment Fund	192
18	Non-Operating, Financial Statement Adjustments & Component Unit Summaries	195
18.1	Non-Operating Activity.....	195
18.2	Financial Statement Adjustments & Component Units.....	197
19	Future Year Planning Assumptions.....	199
20	Appendix.....	203
20.1	Glossary of Terms	203
20.2	Acronyms	205
20.3	Tuition Rates.....	208
20.4	Responsibility Center Management (RCM) Methodology	216

1 Executive Summary

Introduction by Pam Benoit, Executive Vice President and Provost, and Deb Shaffer, Vice President Finance and Administration, CFO and Treasurer

We are presenting for Board approval the FY17 Ohio University Operating Budget. This budget is a continuation of the University's commitment to presenting an all-funds fiscal year budget (versus a general funds only view), and a move toward multi-year planning and sensitivity analyses, specifically as it relates to our strategic priorities.

This budget includes ongoing commitment to, and investment in, the strategic priorities established by the Board of Trustees:

- Student affordability
- Employee compensation
- Facility investment and deferred maintenance
- Program quality & revenue growth.

While we have experienced significant success as a result of these investments, they will continue to put considerable pressure on our colleges and academic Planning Units in FY17 and future years. We are addressing these challenges through investment in programs and revenue growth, restructuring of resources to support growth opportunities and become more efficient, and utilizing a "phase in" approach by centrally-funding key strategic investments (financial aid, online learning) from University reserves with a phased transition to the academic units which allows time for them to adjust and plan over a multi-year period.

The resolution facilitating approval of the FY17 University budget will be presented at the June Resources Committee meeting and is also included with these Joint Committee materials.

The FY17 Operating Budget builds upon and expands the institutional momentum from the investments and initiatives of the past decade. These include:

- **Guaranteed Tuition:** FY17 will be the second year of OHIO's transition to Guaranteed Tuition. Rising Juniors and Seniors will still be on the "old" tuition and fee model as we continue to transition incoming classes to the Guarantee which includes the majority of tuitions and fees (course, general, technology, wellness, housing, and dining). This program was developed and implemented to help students and families plan for college costs, as well as provide incentives for graduation, by providing transparent, predictable costs for a four-year education.
- **Innovation Strategy:** The University launched its first Innovation Strategy award cycle in FY16. Awards included 5 planning grants and 4 major initiatives totaling over \$4M in multi-year awards. The Innovation Strategy provides funding and incentives for multi-disciplinary projects that serve as seed funds which should increase external funding opportunities, attract and retain our faculty, and provide opportunities for the development of inter-disciplinary program development. In the Fall of 2016 we will begin the process to solicit applications for the second round of funding.

- **Signature Scholarship Program:** FY17 will be the third year of investments related to the Signature Scholarship Program, a set of scholarships and grants designed to balance support for financial need and recognition of the achievements and contributions of the class. Funding to support the program, which includes approximately \$12M per year of incremental aid for students (layered in at \$3M/year over 4 years (classes)). This has been highly successful aid strategy: increasing our qualitative measurements while also increasing enrollments.
- **OHIO for Ohio:** FY17 will be the third year of operations at our Dublin extension campus and the second year of operations at our Cleveland extension campus. With the largest Osteopathic Medical School and largest health-focused College in the State, the Heritage College of Osteopathic Medicine and the College of Health Sciences and Professions have initiated academic programs on the Dublin campus and the College of Fine Arts launched the Tantrum Theater. OHIO for Ohio envisions our campuses as platforms that expedite finding solutions to real world problems and developing new approaches to delivery of education programs while providing outlets to OHIO's creativity in support of our public role and mission. All of our colleges are actively involved in exploring partnerships and programs to leverage our core operations in Athens and which will drive supplemental revenues in FY17 and beyond.
- **Academic Advising and Student Success Initiatives:** FY17 will be the third year of support for professional advising programs targeting early intervention, retention, and student success-initiatives for first- and second-year students. This includes support for 7 new full-time advisors, as well as data-driven technology support solutions. Each of the colleges have also individually invested in process/solutions to assist students to graduate on-time. Many programs been implemented and enhanced to help students navigate their undergraduate experience, inclusive of: financial literacy programs; first generation programs like OHIO First Scholars; the College Achievement Program; enhanced advising for Veterans; and investments in facilities and staff supporting the Survivor Advocacy Program. Strong retention is expected for the rising Sophomores of the 2015 class.
- **Online Learning Strategy:** In FY16, with the hiring of a new Senior Associate Provost for Innovative Learning, we restructured our online learning infrastructure and have included material investments in this area over FY17 and FY18 in order to position OHIO to capitalize on programmatic and revenue growth opportunities, reduce vendor dependencies, and enhance the learning experience of students in existing programs.
- **Faculty and Staff Compensation Plans:** FY17 includes the 3rd year of funding for the Faculty Compensation with a primary goal of moving the average salary for tenure-track faculty to the rand of third among the four-year public universities in Ohio. Although we do not yet have revised comparative data, we have included approximately \$2.2M investment for this purpose. In FY15 we concluded the Comp 2014 project in response to the DOE Resolution Agreement. To address salary inversion and compression issues created by our new staff compensation structure, a multi-year strategy was designed and a 1% Equity Adjustment Pool was implemented in FY16, and is again included in FY17 as an incremental \$1.2M.

- **Facility Capital Investments:** As we execute against the facility capital investments already approved by the Board of Trustees, we are also continuing efforts associated with updating the Six-Year CIP (FY17-FY22):
 - The Comprehensive Master Plan (finalized in FY16) to provide the planning principles and vision for future campus development and growth.
 - Facility and roof assessments to create a deferred maintenance inventory, prioritization, and back-log metrics.
 - Implementation of the Energy Infrastructure Project, including: utility master plan; critical deferred maintenance needs; addressing production and distribution needs; meeting climate and regulatory requirements.
 - Programmatic space planning to address enrollment and program growth, space deficiencies, and upgrades/refresh of academic/research necessary to support current curricula and remain competitive.
 - Auxiliary facility planning.
 - Funding, cash-flow, debt capacity and affordability analyses.

The FY17-FY22 CIP will be presented to the Board of Trustees at the August 26, 2016 meeting. An update on the process is included in these June 24, 2016 materials, and several projects are included in the Resources Committee materials for approval.

Current analyses suggest that we will need to enter the bond market for new money by summer of 2017. This is consistent with debt planning previously presented to the Board and the respective debt service is included in our multi-year planning.

- **Other Revenue Generation Opportunities:**
 - A25: Foundation/Advancement strategic plan to increase annual fundraising to \$50M goal (combination of endowment, capital, and expendable operating).
 - College growth strategies: includes program growth discussed above which includes leveraging our OHIO for OHIO network and strategy.
 - Asset monetization opportunities: During FY16, the Governor approved the disposition of several university properties the Board of Trustees declared surplus property. The University is working with the Department of Administrative Services (DAS) on the sale of these properties. At this Board meeting we will be seeking approval from the Board to dispose of an additional property.

Impact of SSI Model Changes

Consultations with the Ohio Department of Higher Education ('DHE'; former Board of Regents) and University leadership through Fall 2014 and Spring 2015 generated four changes to the formula to address perceived inequities in the allocations (a table of these changes is presented in Section 3.1 of the Budget Book). Three changes were incorporated into the FY16 allocations – Bonus Cap, Multiple Degrees, and Guarantee Tuition Programs – while the At-risk Degree Credit change is incorporated into the FY17 allocations. The result of the At-risk Degree Credit change will reduce the degree credit for 14 of 15 risk categories, and results in a \$12.6M reduction in our subsidy for at-risk degrees. While we regain a portion of this funding through the non-risk degree model, the net impact of this change for FY17 is \$5.7M.

The dollar impact of the At-risk Degree Credit change, as published by DHE in early May, was greater than the planning assumptions used to build our budget to that point. Given the late timing of the SSI forecast, University leadership made the decision to move forward with revenue allocations to our colleges using the existing planning assumptions, and to cover the \$5.6M SSI gap utilizing one-time reserves. When net against the 2% conservatism that would typically fund our Strategic Opportunity Reserve, the draw on University reserves will be \$2.7M.

Integrating Budget and Financial Forecasting

The FY17 Budget represents a continuation of the University's commitment to improving our financial forecasting capabilities under Responsibility Centered Management. Specific enhancements in developing the FY17 Budget included:

- Fall and Spring Financial Review meetings (attended by Planning Unit and University leadership)
- Multi-year financial projections from Planning Units
- A greater focus on Planning Units developing thorough, informed, current-year forecasts

Like the FY16 Budget, the FY17 Budget will present an "all-funds" picture of the University's

Finances, inclusive of:

- Operating funds (e.g. General Fund; Grant Funds; Expendable Gifts)
- Non-operating funds (e.g. Capital spending; Endowment returns; Internal Bank; Century Bond program)
- Financial Statement Adjustments (e.g. Capital Accounting; Component Units)

Presenting an all-funds Budget creates alignment with the Financial Forecasts presented to the Board through-out the year, and provides transparency and a crosswalk to the external statements presented in the annual audited financial statements.

Summary

The FY17 Budget Book – which will be available on the BOT website and to Trustees as a hard copy – provides extensive detail and explanation of our FY17 Budget. We look forward to the presentation and discussion at our meeting.

2 FY17 Budget

2.1 Consolidated University Budget (All Funds)

(in millions)

	FY13 Actuals*	FY14 Actuals*	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget	
REVENUES							
1	State Appropriations	\$ 141.4	\$ 153.4	\$ 161.1	\$ 164.0	\$ 163.5	\$ 164.9
2	State Appropriations - Capital	4.9	5.2	11.8	23.3	12.7	29.0
3	Gross Undergraduate Tuition & Fees	291.8	294.8	298.1	302.9	303.3	302.5
4	Undergraduate Financial Aid	(44.1)	(49.9)	(51.3)	(54.7)	(56.8)	(62.6)
5	Net Undergraduate Tuition & Fees	247.7	245.0	246.7	248.2	246.6	239.9
6	Gross Graduate Tuition & Fees	81.2	85.4	94.0	99.0	99.3	112.8
7	Graduate Financial Aid	(30.4)	(29.7)	(29.9)	(29.8)	(28.7)	(28.4)
8	Net Graduate Tuition & Fees	50.9	55.7	64.2	69.2	70.6	84.4
9	Room & Board	79.1	83.7	90.0	93.8	95.6	97.2
10	Grants and Contracts	52.1	45.9	47.8	44.6	50.2	46.6
11	Facilities & Admin Costs Recovery	8.0	6.8	6.7	7.2	6.8	6.6
12	Gifts	13.4	26.9	31.2	27.0	23.8	27.1
13	Endowment Distributions	-	-	-	-	-	0.0
14	Investment Income	56.8	93.7	(2.9)	68.4	(12.9)	58.3
15	Other External Sales*	53.8	60.6	73.6	38.0	64.7	60.0
16	Total Revenues	\$ 708.2	\$ 776.8	\$ 730.3	\$ 783.7	\$ 721.6	\$ 814.2
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	302.5	309.7	330.8	352.1	341.3	363.8
18	Total Benefits	96.8	109.6	100.7	119.4	109.6	119.1
19	Supplies & Services*	195.6	204.6	215.7	189.7	211.7	198.0
20	Capitalized Costs	7.2	2.8	(0.7)	-	-	0.0
21	Depreciation*	35.2	36.4	39.7	43.6	44.7	45.2
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest*	6.1	10.0	18.7	26.2	25.4	26.2
25	Internal Sales	(22.2)	(22.5)	(22.2)	(22.3)	(20.5)	(22.4)
26	Total Direct Expenses	\$ 621.2	\$ 650.7	\$ 682.6	\$ 708.7	\$ 712.2	\$ 729.9
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	-	-	-	-	-	7.7
28	Indirect Costs Allocations	-	-	-	-	-	0.0
29	Depreciation Allocation	-	-	-	-	-	0.0
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	(0.0)
32	Total Allocations and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.7
33	Total Expenses, Allocations & Indirect Costs	\$ 621.2	\$ 650.7	\$ 682.6	\$ 708.7	\$ 712.2	\$ 737.6
34	Subtotal Results	\$ 87.0	\$ 126.2	\$ 47.7	\$ 75.0	\$ 9.4	\$ 76.5
35	Transfers to (from) Operations	-	-	-	1.9	-	(12.0)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ 87.0	\$ 126.2	\$ 47.7	\$ 73.1	\$ 9.4	\$ 88.5

* FY13 and FY14 actuals do not include Component Units



2.2 Budget Columns (All Funds)

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals
--	-----------------------------	-------------------------------	-------------	-----------------------------------	------------	-----------------------------	------------------------	---	-----------------

(in millions)

REVENUES

1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7

33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
----	---	-----------------	----------------	----------------	----------------	----------------	-----------------	-----------------	------------------	-----------------

34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
----	-------------------------	-----------------	---------------	----------------	----------------	------------------	----------------	------------------	-----------------	----------------

35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5



Throughout the entire Budget Book, all numbers are presented in millions rounded to one decimal unless otherwise indicated. This rounding may create discrepancies in subtotals.

Explanation of Columns

The approved University Budget is an all-funds presentation that presents both the Operating Activities that comprise the traditional financial budget, but also the Non-Operating Activities that reflect the consolidated financial results of the institution.

Athens Colleges & Schools; Regional Campuses

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

These include: College of Arts and 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 and Professions, Honors Tutorial College, Office of Global Affairs and International Studies, University College, Voinovich School, and Heritage College of Osteopathic Medicine.

Regional Campuses

Regional higher education includes the Executive Dean of Regional Higher Education as well as the following regional campuses: Chillicothe, Eastern, Lancaster, Southern, and Zanesville. Financial summaries are presented as part of the Academic Planning Unit summaries in Section 11.

Auxiliaries

Auxiliaries represent revenue-generating units that are assessed allocated costs utilizing RCM methodology. Auxiliary Planning Unit summaries are presented in Section 12.

These include: Intercollegiate Athletics, Culinary Services, Residential Housing, Parking and Transportation, and Printing.

Administrative and Academic Support

Academic and Administrative Planning Units. Planning Unit summaries are presented in Section 13.

These include, but are not limited to: President, Provost, International Student & Faculty Services, Graduate College, Library, Instructional Innovation, Advancement, Student Affairs, Research, Information Technology, Finance and Administration, Central Pool, and Utilities.

Subvention

Resources retained through Subvention assessment, Strategic Opportunity Reserve and corresponding planned investments. Subvention is assessed as a 12.5% fee on the operating revenue of Academic Units. It is redistributed to provide support to other Academic Units that cannot be fully supported by their own revenues and as a funding source for strategic initiatives.

Further information regarding Subvention can be found in Section 2.6. The Strategic Opportunity Reserve is detailed in Section 10. Financial summaries are presented in Section 13.

Operating Activity Subtotal

An all-funds presentation that represents the Operating Activity that comprises the traditional financial budget of the University. Operating activity is a subtotal of Athens Colleges and Schools, Regional Campuses, Auxiliaries, Administrative and Academic Support, and Subvention.

Non-Operating Activity Subtotal

Non-Operating Activity includes Endowment (distributions; investment returns; corpus gifts); Capital; Century Bond; and Internal Bank. Non-Operating financial summaries are presented in Section 18.

- Endowment (distributions; investment returns, corpus gifts) – Additional detail in Section 6
- Capital – Additional detail in Section 9
- Century Bond – Additional detail in Section 7
- Internal Bank – Additional detail in Section 7

Financial Statement Adjustments & Component Units

For internal reporting purposes, certain items are included in the Operating Budget; however, when actual income statement results are reported, adjustments must be made to present the financial results in compliance with GAAP. Financial Statement Adjustments represent compensation liability adjustments; the elimination of capitalized costs and principal payments; the inclusion of depreciation expense; and the elimination of duplicated Component Unit revenues and expenses.

Component Units reflect both University Components (University Medical Associates; TechGROWTH Ohio) and subsidiaries of the Ohio University Foundation. Further details on Component Units can be found in Section 14.

Financial details related to Financial Statement Adjustments and Component Units are presented in Section 18.

GAAP Adjusted Totals

GAAP Adjusted Totals reflect Operating Totals, Non-Operating Totals, Financial Statement Adjustments, and Component Units.

2.3 RCM Model Update

In 2013, Ohio University transitioned into using Responsibility Centered Management (RCM) as part of its annual budgeting process. This process has been designed to support our academic priorities while creating a clear connection between performance and incentives. Academic units have become more involved in resource allocation discussions enabled by the additional transparency inherent in this approach. Efforts related to student success, recruitment and retention as well as the development of new programs have all emerged through this budgeting process. There are many examples of important, productive conversations taking place now that would not have occurred in the past under our previous financial model.

RCM has been used to model the budget for three years (FY14, FY15 and FY16), and each year the Academic Leadership (Provost and Deans) has been refining the model to improve its value as a budgeting resource. As we have gained experience with how best to use the information produced in the RCM model, we understand that the OHIO RCM model is just one piece of our planning and decision-making process, which must be placed within the context of the academic mission and strategic priorities.

Over the past three years, feedback from academic units and Budget Planning Council highlighted several challenges related to the use of the RCM Model in the budgeting process:

- Despite relatively stable academic activity across colleges, changes in the State allocation of subsidy have created large swings in the amount allocated to each college and the Regional Campuses within the model, particularly at the undergraduate level.
- The allocation method for undergraduate tuition has been extremely complex making it difficult for colleges to make revenue projections directly from data pulled from Institutional Research sources.
- The allocation of central costs has also added complexity to projections and the allocations for the Heritage College of Medicine, Regional Campuses and auxiliaries have been differentially affected.

In response to these difficulties, the Academic Leadership recommended the following refinements to the FY17 version of the RCM model:

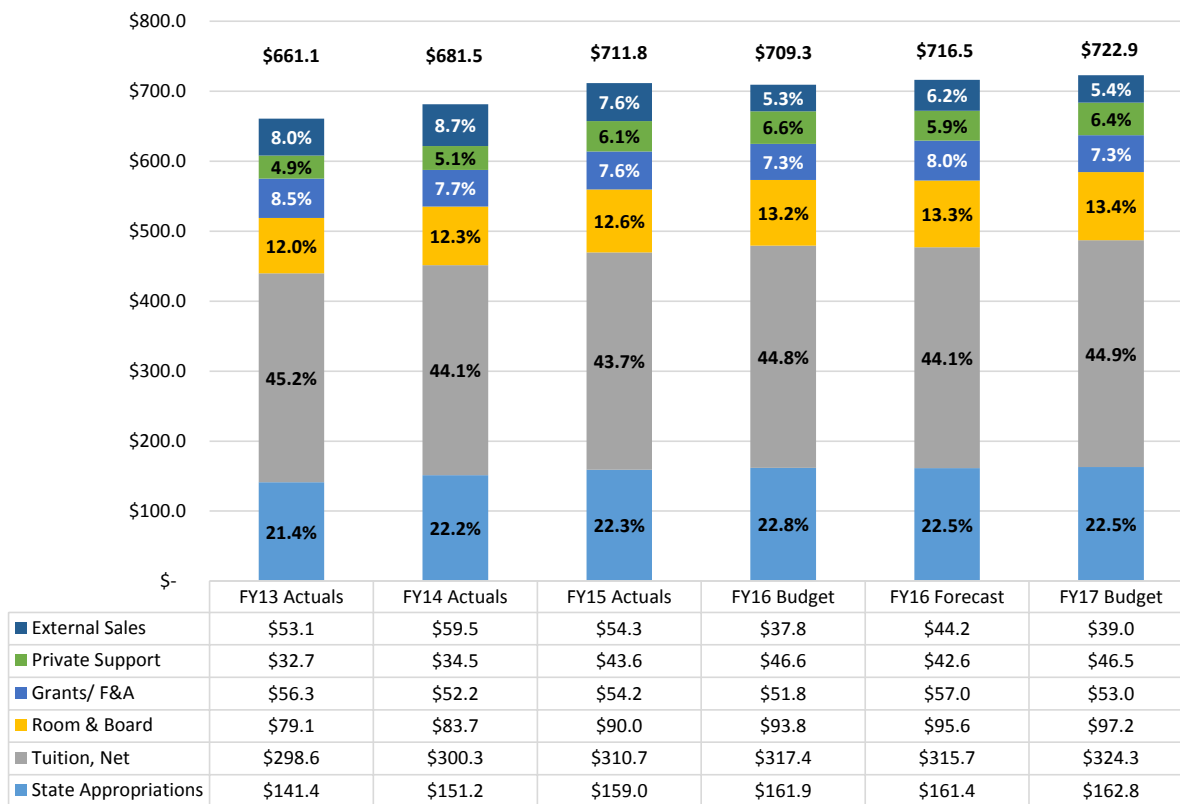
- Athens Undergraduate subsidy and tuition will be allocated with one simpler methodology (still split 85.0% on credit hours and 15.0% on majors) based on academic activity from the prior year. Allocations for graduate, HCOM, regional and eCampus activity will not be changed.
- The allocation of central, indirect costs will be simplified by using only FTE-based and square footage expense allocators.
- Central costs attributed to Housing and Dining will be simplified to an overhead contribution, and indirect costs associated with the Heritage College of Medicine and Regional Campuses will be reviewed.

As with previous adjustments to the model implemented over the past three years, this transition will be budget neutral and not precipitate cuts in college budgets. However, as a result of the aforementioned refinements, comparability between FY16 and FY17 budgets within each planning unit has been reduced. This lack of comparability should be considered when reviewing Planning Unit budgets in Sections 11 through 13.

Unless otherwise noted, the following summaries present the Operating Revenues and Expenses of the budget.

2.4 Summary of Revenue Sources

Summary of Revenue Sources (in millions)



2.4.1 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.

(in millions)	FY13	FY14	FY15	FY16	FY16	FY17
<u>State Appropriations</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
State Support of Instruction	\$ 136.4	\$ 146.4	\$ 154.1	\$ 156.1	\$ 155.8	\$ 157.1
Line-item Appropriations	7.1	7.0	7.0	7.9	7.7	7.8
Total State Appropriations	143.5	153.4	161.1	164.0	163.5	164.9
State Appropriations -Capital	2.8	5.2	11.8	23.3	12.7	29.0

The table above is represents operating and non-operating activity.

Section 3 provides additional detail about state appropriations.

2.4.2 Tuition (Net of Financial Aid)

Tuition and fees are inclusive of instruction, non-resident and general fees, technology, course, and program fees. Section 4 provides details about tuition.

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Gross Undergraduate Tuition & Fees	\$ 291.8	\$ 294.5	\$ 297.9	\$ 302.9	\$ 303.3	\$ 302.5
Undergraduate Financial Aid	(44.1)	(49.9)	(51.3)	(54.7)	(56.8)	(62.6)
Net Undergraduate Tuition & Fees	\$ 247.7	\$ 244.6	\$ 246.6	\$ 248.2	\$ 246.6	\$ 239.9
Gross Graduate Tuition & Fees	81.2	85.4	94.0	99.0	99.3	112.8
Graduate Financial Aid	(30.4)	(29.7)	(29.9)	(29.8)	(28.7)	(28.4)
Net Graduate Tuition & Fees	\$ 50.9	\$ 55.7	\$ 64.2	\$ 69.2	\$ 70.6	\$ 84.4

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
<u>Net Undergraduate Tuition & Fees</u>	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Athens Campus	\$ 170.0	\$ 182.0	\$ 184.8	\$ 185.8	\$ 188.3	\$ 184.9
Regionals Campuses	38.2	34.6	34.0	34.2	30.9	30.7
eCampus	39.5	28.0	27.8	28.2	27.4	24.3
Total - Net Undergraduate Tuition & Fees	\$ 247.7	\$ 244.6	\$ 246.6	\$ 248.2	\$ 246.6	\$ 239.9

2.4.3 Room & Board

Residential Housing and Culinary Services project room and board revenues based on the number of students living in the dormitories and participating in meal plans. These enrollments are a function of 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.

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
<u>REVENUES</u>	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Room & Board	\$ 79.1	\$ 83.7	\$ 90.0	\$ 93.8	\$ 95.6	\$ 97.2

2.4.4 Grants and Contracts

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Grants & Contracts						
Grants & Contracts - Local Gov't	\$ 0.6	\$ 0.6	\$ 0.9	\$ 1.0	\$ 0.9	\$ 0.9
Grants & Contracts - State Gov't	11.0	9.1	7.8	6.6	9.0	9.1
Grants & Contracts - Federal Gov't	23.2	17.8	20.3	17.1	22.4	19.6
Total Government Grants	\$ 34.9	\$ 27.5	\$ 28.9	\$ 24.7	\$ 32.3	\$ 29.5
Grants & Contracts - Private/Foundation	13.4	17.9	18.6	19.9	17.9	16.9
Total Grants & Contracts	\$ 48.3	\$ 45.4	\$ 47.5	\$ 44.6	\$ 50.2	\$ 46.4

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 2.4.2).
- State capital grants and state line item appropriations are included in state appropriations (Section 2.4.1).

2.4.5 Facilities & Administrative Cost Recovery

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
	Actuals	Actuals	Actuals	Budget	Forecast	Budget
F&A Cost Recovery	\$ 8.0	\$ 6.8	\$ 6.7	\$ 7.2	\$ 6.8	\$ 6.6

Facilities & Administrative (F&A) Cost Recovery represents the dollars recovered from sponsored projects for F&A (indirect) costs associated with grants and contracts.

2.4.6 Gifts

Gifts include all non-endowed (expendable) and endowed gifts to the University. Expendable gifts include both operating and capital gifts; gifts are recorded as revenue by these operating units in the year that the cash is received.

The FY17 budget for expendable gifts is \$13.5M, as established by the goal-setting of The Ohio University Foundation Board ("Foundation Board"). Expendable Gift budgets submitted by the Planning Units, which represent known or expected giving, total \$7.5M. The difference between The Ohio University Foundation ("Foundation") goal and the Planning Unit projections, \$6.0M, is currently represented as a Gift revenue budget within Academic Support (Central Pool), with a corresponding offset in the Transfers to (from) Operations row. Actual attainment of Gift revenues will flow to the College or Planning Unit based on the designation of the gift. Section 5 provides additional detail about gifts.

2.4.7 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, 2015). Both true and quasi-endowments are subject to this spending policy. The 6% spending rate is comprised of a 4% spending allocation to the designated fund purpose 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 operations of the Foundation. The FY17 Budget for endowment distributions is \$27.0M. Section 6 provides additional detail about the endowment distribution.

2.4.8 Investment Income

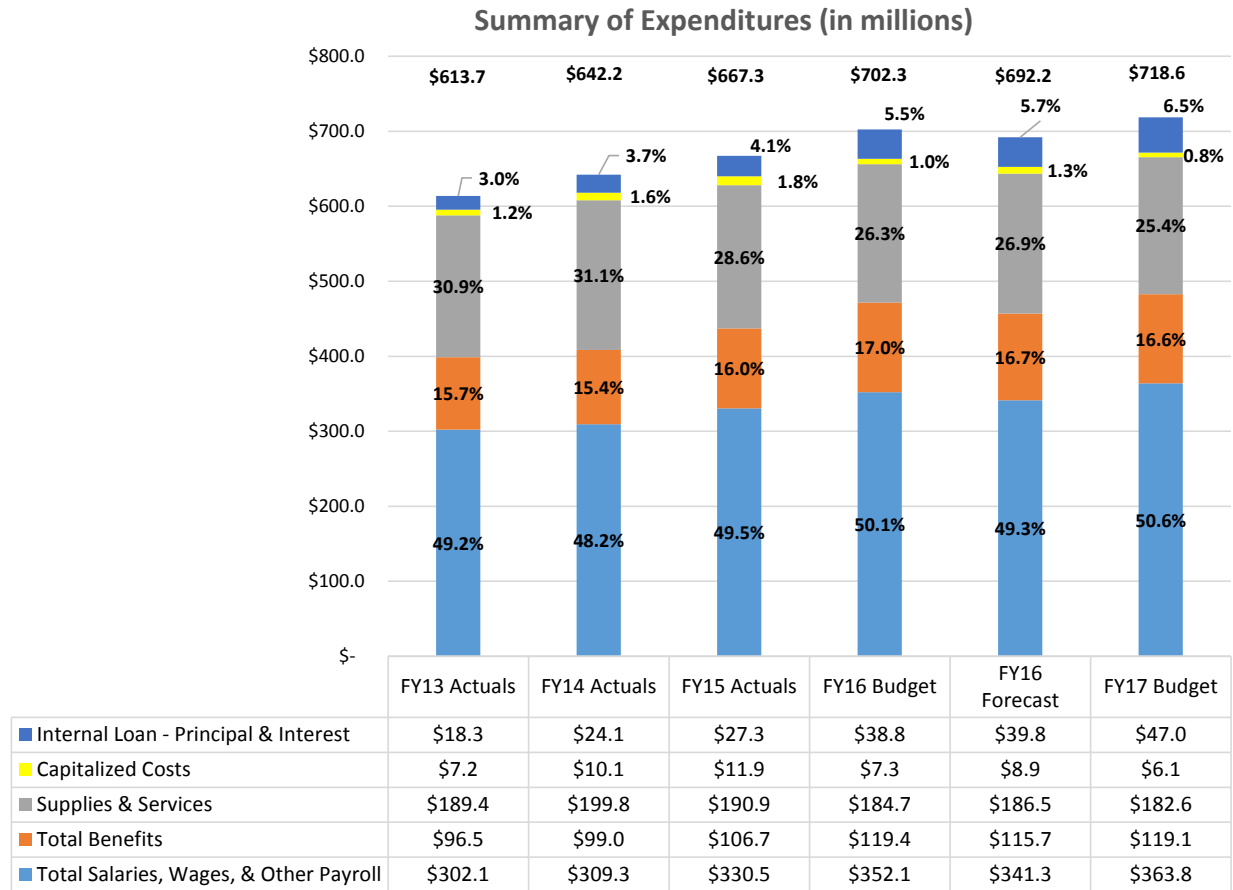
Investment Income represents the interest, dividends, and investment returns earned on the working capital and investment pools of the University. The FY17 Budget for investment income supporting the operating budget is \$5.9M. These funds support the operations of the Foundation and the Strategic Opportunity Reserve.

The Non-Operating budget for Investment Income is \$52.0M, supporting the Endowment (\$32.2M), the Century Bond (\$10.6M), and the Internal Bank (\$9.2M). Section 6 provides additional detail about investment income.

2.4.9 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 (e.g. parking, transportation, athletic ticket sales, and sponsorship agreements). The FY17 Budget for other external sales is \$38.9M.

2.5 Summary of Expenditures



2.5.1 Salaries, Wages, and Benefits

For FY17, compensation is budgeted at \$482.9M, which includes Salaries, Wages and Benefits.

<i>(in millions)</i>	FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
Faculty Salaries	\$ 124.6	\$ 124.7	\$ 133.7	\$ 143.1	\$ 135.2	\$ 145.0
Administrative Salaries	94.1	101.7	108.2	119.8	111.1	124.6
Total Salaries	\$ 218.7	\$ 226.4	\$ 241.9	\$ 262.9	\$ 246.3	\$ 269.6
Classified Wages	43.1	45.8	48.7	51.6	54.2	54.5
Graduate Assistant Wages	21.0	20.0	21.1	21.4	20.9	21.9
Student Wages	16.0	16.1	17.7	15.8	18.5	16.9
Total Wages	\$ 80.2	\$ 81.8	\$ 87.4	\$ 88.7	\$ 93.6	\$ 93.3
Other Payroll	3.3	1.0	1.1	0.5	1.1	0.9
Total Salaries/Wages	\$ 302.1	\$ 309.3	\$ 330.5	\$ 352.1	\$ 341.3	\$ 363.8
Total Benefits	\$ 96.5	\$ 99.0	\$ 106.7	\$ 119.4	\$ 115.7	\$ 119.1
Total Compensation	\$ 398.6	\$ 408.3	\$ 437.2	\$ 471.5	\$ 457.0	\$ 482.9

Salaries and Wages are budgeted at \$363.8M, which is approximately a 3.3% increase over the FY16 Budget and includes the following increments:

- 2% general salary increase pool for faculty, staff, and bargaining units,
- \$2.2M faculty compensation increase associated with the third year of the 3-year Faculty Compensation Initiative, and
- 1% Equity increase to address COMP 2014 compression/inversion issues.

Benefits are budgeted at \$119.1M which is a 2.9% increase from the FY16 forecast. University salaries, wages, and benefits are explained in more detail in Section 8.

2.5.2 Supplies and Services

For FY17, supplies and services are budgeted at \$182.6M.

Supplies and Services include: professional services (\$32.3M); supplies (\$23.7M); travel (\$20.9M); utilities, maintenance & communication (\$64.5M); cost of goods sold (\$22.8M) and other miscellaneous expenses (\$18.4M).

2.5.3 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 FY17, capitalized costs are budgeted at \$6.1M.

Capital facilities costs (CIP) are included in the Capital Budget section (Section 9) and are represented in the Non-Operating section (Section 18) of the Budget.

2.5.4 Depreciation

Depreciation expense is not included in the operating budget, but is shown in the Non-Operating Activity. When capitalized costs are eliminated via financial statement adjustments, depreciation expenses are then included. FY17 depreciation expenses are budgeted at \$45.2M, inclusive of Component Units.

2.5.5 Internal Loans & Debt Service

Internal loans are charged to departments to reserve funds to pay for external debt service. The Century Bond and the Internal Bank receive the Internal Loan payments, and then pay the external debt service principal and interest obligations. For Financial Statement purposes, principal payments are eliminated.

<i>(in millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
Operating Results	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Internal Loan - Principal & Interest	\$ 18.3	\$ 24.1	\$ 27.3	\$ 38.8	\$ 39.8	\$ 47.0
Consolidated Results						
Debt Service - Interest	\$ 6.1	\$ 10.0	\$ 18.6	\$ 26.2	\$ 25.3	\$ 26.2

<i>(in millions)</i>	Operating Results	Century Bond	Internal Bank	Financial Statement Adjustments	Consolidated Results
Internal Loan - Principal & Interest	\$ 47.0	\$ (10.2)	\$ (36.8)	\$ -	\$ -
Debt Service - Principal	\$ -	\$ -	\$ 18.2	\$ (18.2)	\$ -
Debt Service - Interest	\$ -	\$ 14.0	\$ 13.0	\$ (0.7)	\$ 26.2

Section 7 provides additional detail about Internal Loans and Debt Service.

2.5.6 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.

2.6 Allocations and Transfers

2.6.1 Internal Allocations & Transfers

Internal allocations represent funding exchanges among units.

2.6.2 Indirect Cost Allocations

A series of indirect cost allocations to recover infrastructure and administrative costs associated with non-college expenditures (e.g., Facilities, Finance, OIT). Allocations are made through the RCM model using various allocators (e.g., headcount, square footage, etc.) which are included in Section 20.4.

2.6.3 Subvention Fund

Subvention/Strategic Pool Allocation: Academic units are assessed a 12.5% fee on operating revenues, which is utilized to balance operating results across academic units and provide resources for strategic initiatives. Section 15 includes detail about the Academic Investment Program Incentives.

Transfers to (from) Strategic Investment Pool: This represents the distribution of the subvention funds to provide funding to the academic initiatives.

For FY17, allocations are budgeted at \$61.1M. The detail about the RCM allocation model is included in Section 20.4.

2.7 Transfers

2.7.1 Transfers to (from) Operations

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

2.7.2 Transfer to (from) Quasi Endowments

Represents the transfer from operations for quasi endowments.

2.7.3 Transfers to (from) Capital Projects

Transfers to (from) Capital Projects includes two types of activities: departments' designated funds from current year operations to be set aside to fund future replacements/ deferred maintenance and the transfer of prior year accumulated reserves to fund current year replacements/renovations (typically through plant funds).

<i>(in millions)</i>	FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
Provisions for Facility and Equipment Renewal	\$ -	\$ -	\$ -	\$ 10.6	\$ 11.0	\$ 6.2
Transfers to (from) Plant Fund - Project Related	33.9	36.8	140.1	22.7	37.4	17.9
Transfers to (from) Capital Projects	\$ 33.9	\$ 36.8	\$ 140.1	\$ 33.3	\$ 48.4	\$ 24.1

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 academic performance (ACT), financial need, and various risk factors.

Changes to SSI Funding Model

Consultations with the Ohio Department of Higher Education (former Board of Regents) and University leadership through Fall 2014 and Spring 2015 generated three changes to the formula to address perceived inequities in the allocations. In addition, a change was made to the provision related to the allocation formula for those universities with a tuition guarantee program. The changes are described below, along with a matrix summarizing the impact.

Changes implemented in FY16 allocations:

- *Bonus Cap:* Previously, universities granting bachelors' degrees received 100% of the degree subsidy even if part of that degree was completed at an institution that was not a four-year, Ohio public university. This basically created a "bonus" because the University did not have to teach the entire degree to collect all the degree subsidy. This bonus is now capped at 12.5% (essentially one semester).
- *Multiple Degrees:* With the FY15 change to start allocating degree subsidy for associate's degrees, potential double counting was introduced when students earned an associate's degree and then a bachelor's degree. This change reduces the subsidy for a bachelor's degree that follows an associate's degree to the difference in cost between the bachelor and associate.

Changes implemented in FY17 allocations:

At-risk Degree Credit: At-risk degree credit is calculated by measuring the graduation rate gap between students without risk and those with risk. Previously, these graduation rates were calculated using only bachelor's degrees for main campus, first time, and first year students. The new calculation now utilizes graduation rates for both associate's and bachelor's degrees of all students, including Main Campus, Regional Campus and transfer students. Since Regional Campus and Transfer students have a smaller graduation rate gap between students without risk and those with risk, the result of this change was to reduce the at-risk degree credit for 14 of 15 risk

Risk Category	FY16	FY17	Change
00: No risk factor			
01: Financial only	8.3%	6.1%	-26%
02: Academic Only	44.3%	44.4%	0%
03: Financial and Academic only	80.7%	67.6%	-16%
04: Age only	342.5%	67.7%	-80%
05: Age and Financial only	207.1%	47.7%	-77%
06: Age and Academic only	208.8%	67.3%	-68%
07: Age, Financial and Academic only	205.9%	82.6%	-60%
08: Race only	37.4%	34.6%	-7%
09: Race and Financial only	49.6%	41.7%	-16%
10: Race and Academic only	99.1%	101.2%	2%
11: Race, Financial and Academic only	170.7%	141.6%	-17%
12: Race and Age only	352.6%	96.6%	-73%
13: Race, Age and Financial only	857.5%	104.2%	-88%
14: Race, Age and Academic only	399.8%	143.6%	-64%
15: All risk factors	385.6%	176.7%	-54%

categories (see exhibit to the right). These changes result in a \$12.6M reduction in our subsidy for at-risk degrees. While we regain a portion of this funding through the non-risk degree model, the net impact of this change for FY17 is \$5.7M.

Changes related to Guarantee Tuition programs:

The FY16-17 State of Ohio biennial budget also included a provision to adjust the Ohio Department of Higher Education SSI allocation formula for those universities with a tuition guarantee program. The University worked with the Ohio Department of Higher Education to develop a methodology to incorporate this change into the SSI formula. This adjustment reduced our SSI allocation by \$1.1M now that we have two cohorts under the guarantee.

Summary & Impact of Formula Changes:

Model Changes	FY15	FY16	FY17
Bonus Cap (non-IUC Transfer Students)	Degree – 100%	Pro-rated Degree – 12.5% Impact of Change: \$2.2M	Pro-rated Degree – 12.5%
Multiple Degrees (Associates + Bachelors)	Degree – 100%	Pro-rated Degree – (Bachelors less Associates) Impact of Change: \$1.6M	Pro-rated Degree – (Bachelors less Associates)
At-Risk Weighting <ul style="list-style-type: none"> • Financial (EFC < \$2,190) • Academic (ACT < 17) • Age (> 22) • Race (African American, Hispanic or American Indian) 	Weight Calc: Main Campuses, traditional students; Min = 8.3% Max = 857% Average: 39.1%	Weight Calc: Main Campuses, traditional students; Min = 8.3% Max = 857% Average: 39.1%	Weight Calc: All Campuses, all students; Min = 6.1% Max = 176% Average: 37.6% Impact of Change: \$5.6M
Guarantee Tuition Programs	No Adjustment	(\$45M)*(% Share)*(Incoming Freshman Share) Impact of Change: \$.7M	(\$45M + Additional \$40M)*(% Share)*(Incoming Freshman Share) Impact: \$.4M
Impact to OU Share of SSI	Statewide SSI: \$1,398M OU Allocation: \$154.1M; 11.0% (share of statewide total)	Statewide SSI: \$1,464M OHIO (Before): \$160.3M; 10.9% OU (After): \$155.8M; 10.6% Impact of changes: \$4.5M	Statewide SSI: \$1,523M OHIO (Before): \$163.0M; 10.8% OHIO (After): \$157.0M; 10.3% Impact of changes: \$6.0M

FY17 SSI Projections

As illustrated below, the SSI Statewide Total is increasing by 4.1% in FY17. Preliminary assumptions used to build the FY17 Budget assumed a constant percent share allocation to Ohio University, whereby losses in the model due to the at-risk degree credit, would be offset by positive growth in University enrollments. When the FY17 SSI model was published by the Ohio Department of Higher Education in early May, the Ohio University share of the statewide total declined from 10.6% to 10.3%, and was \$5.6M less than our FY17 planning assumptions. The primary driver of this decline is the change to the at-risk degree credit.

State Support of Instruction (SSI)

\$'s in Millions	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Ohio University	\$ 139.5	\$ 124.7	\$ 126.7	\$ 131.7	\$ 136.4	\$ 146.4	\$ 154.1	\$ 155.8	\$ 157.0
<i>Growth</i>	9.7%	-10.6%	1.6%	3.9%	3.6%	7.3%	5.3%	1.1%	0.8%
Statewide Total	\$ 1,460.5	\$ 1,332.9	\$ 1,334.1	\$ 1,335.3	\$ 1,346.6	\$ 1,378.3	\$ 1,398.3	\$ 1,463.8	\$ 1,523.2
<i>Growth</i>	11.8%	-8.7%	0.1%	0.1%	0.9%	2.4%	1.5%	4.7%	4.1%
% Share - Ohio University	9.5%	9.4%	9.5%	9.9%	10.1%	10.6%	11.0%	10.6%	10.3%
<i>Growth</i>	-1.9%	-2.0%	1.5%	3.8%	2.7%	4.8%	3.8%	-3.4%	-3.1%

Given the late timing of the SSI forecast, University leadership made the decision to move forward with revenue allocations to our colleges using the existing planning assumptions and to cover the \$5.6M SSI gap utilizing one-time reserves. When netted against the 2% conservatism that would typically fund the Strategic Opportunity Reserve, the draw on University reserves will be \$2.7M.

\$'s in Millions	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
College Allocations	\$ 137.8	\$ 149.2	\$ 152.1	\$ 152.9	\$ 159.7
2% Conservatism	2.8	2.9	2.9	2.9	2.9
Additional Surplus/Deficit	5.8	2.0	1.1	-	(5.6)
Subtotal	8.6	4.9	4.0	2.9	(2.7)
Grand Total	\$ 146.4	\$ 154.1	\$ 156.2	\$ 155.8	\$ 157.0

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 the University, the programs listed below are supported by line-item appropriations.

(in millions)

Planning Unit	Program	FY16 Projection	FY17 Projection	Variance
Voinovich	Appalachian New Economy Partnership	\$ 1.5	\$ 1.5	0%
	Co-ops & Internships	0.1	0.1	0%
	College Of Medicine	AHEC Program Support	0.1	0.1
	Family Practice	0.5	0.5	0%
	Geriatric Medicine	0.1	0.1	0%
	OU Clinical Teaching	2.9	2.9	0%
	Primary Care Residencies	0.2	0.2	0%
Library	Library Depositories	0.2	0.2	0%
Internal Bank	Capital Component	2.1	2.1	0%
	Subtotal	\$ 7.8	\$ 7.8	0%

3.3 State Capital Appropriation

In accordance with the State of Ohio process led by the Office of Budget and Management, the University submitted a 2017-2018 biennial capital request in the fall of 2015. This request was submitted with our 6-year Capital Improvement Plan presented at the October 2015 Board of Trustees meeting and is incorporated within our FY17 Capital Improvement Plan (CIP) being presented at the August 2016 Board of Trustees meeting. The 2017-2018 capital bill was passed in Senate Bill 310 by the Ohio legislature in early May, 2016, and included \$27.5M of capital appropriations to Ohio University (inclusive of \$750,000 of pass-through allocations for local partners and \$26.8M supporting Ohio University projects).

The State Capital Budget identifies capital improvement projects which have been approved for funding at the 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 FY17. 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 FY17 Budget. The FY17 Budget for State Capital Appropriations is \$29.0M, and can be found in the Capital column of our Non-Operating results (Section 18).

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 Headcount and FTE

Athens Campus: Based on Fall 2015 (FY16) data, enrollment on the Athens Campus has grown 5.5% compared to Fall 2012 (FY13). These numbers include traditional, post-secondary, and eCampus students.

The forecast for Fall 2016 (FY17) indicates that there will be an overall drop in headcount of 1.0%. It is assumed that on the Athens Campus, the post-secondary headcount will remain flat, traditional headcount will grow 1.9%, and eCampus

Undergraduate Unduplicated Headcount					
	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016
	Actual	Actual	Actual	Actual	Forecast
<i>Athens</i>					
Post-Secondary/CC+	56	66	68	85	85
Traditional	16,951	17,309	17,592	17,880	18,228
eCampus	5,678	6,129	5,911	5,978	5,380
Subtotal	22,685	23,504	23,571	23,943	23,693
<i>Regionals</i>					
Post-Secondary/CC+	477	501	540	815	831
Traditional	8,363	8,117	7,997	7,759	7,532
eCampus	0	0	0	0	0
Subtotal	8,840	8,618	8,537	8,574	8,363

headcount will decline 10.0%. The projected Fall 2016 traditional student headcount growth assumes a new freshman class equal to the Fall 2015 class, and equivalent retention rates as previous years. The decline in eCampus headcount is primarily a function of a declining market for Ohio students in the RN-to-BSN program.

Regional Campuses: From Fall 2012 (FY13) through Fall 2015 (FY16), Regional Campuses have experienced a 7.2% decrease in traditional student headcount. For that same period, Regional Campuses have experienced a 70.9% growth in post-secondary student headcount. This growth in post-secondary enrollment is a result of the first year of the College Credit Plus program across the State of Ohio.

The Fall 2016 (FY17) projection indicates that there will be a decrease in headcount of 2.9% for traditional students on the Regional Campuses when compared to the headcount in Fall 2015 (FY16). There is an expected growth in post-secondary students of 2.0% for the Regional Campus when comparing Fall 2016 to Fall 2015.

OHIO Guarantee Headcounts: FY16 saw the first cohort of OHIO Guarantee students on the Athens campus. These students accounted for 27.8% of the total undergraduates on the Athens Campus in Fall 2015. The projection for headcounts in Fall 2016 (FY17) show that 48.8% of Athens Campus undergraduates will be part of an OHIO Guarantee cohort.

Athens - Cohort Duplicated Headcount (excluding eCampus)		
	Fall 2015	Fall 2016
	Actual	Forecast
Continuing Students	12,979	9,374
OHIO Guarantee 2015-16	4,986	3,953
OHIO Guarantee 2016-17		4,986
Total	17,965	18,313

FTE: On the Athens Campus, changes in FTE are highly correlated with changes in student headcount. Since the majority of Athens Campus student are full time, and thus pay the full tuition rate, changes in headcount (and not FTE) drive our Tuition forecast. eCampus students pay tuition on a per credit hour basis, thus FTE's (instead of headcounts) drive

Undergraduate FTE					
	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Fall 2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<i>Athens</i>	16,596	17,169	17,552	18,007	18,357
<i>eCampus</i>	3,183	3,062	2,895	2,941	2,647
<i>Regional Campuses</i>					
<i>Chillicothe</i>	1,567	1,491	1,476	1,392	1,351
<i>Eastern</i>	619	617	587	606	589
<i>Lancaster</i>	1,630	1,633	1,571	1,503	1,459
<i>Southern</i>	1,405	1,314	1,296	1,237	1,201
<i>Zanesville</i>	1,295	1,205	1,243	1,224	1,188
<i>Total Regional Campuses</i>	6,516	6,260	6,173	5,962	5,788
<i>Total Undergraduate</i>	26,295	26,491	26,620	26,910	26,792
<i>Post-Secondary/CC+</i>	284	306	302	439	446

our Tuition forecast. eCampus FTE's have been stable over the last 3 years, but are projected to decline for FY17. For Regional Campuses, FTE's have declined at faster rate than headcounts, driven by decreases in full-time student enrollments.

Residency: Residency (Ohio vs. Non-Ohio) in the undergraduate population has remained consistent since Fall 2012 and is projected to remain so in Fall 2016. For the Athens campus, the resident/non-resident split is 84.6%/15.4% respectively from Fall 2012 through the projected Fall 2016.

Athens - Resident/Non-Resident Unduplicated Headcount (excluding eCampus)

	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Fall 2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<i>Resident</i>	14,547	14,649	14,921	15,152	15,462
<i>Non-resident</i>	2,460	2,726	2,739	2,813	2,851
Total	17,007	17,375	17,660	17,965	18,313

eCampus has moved from 75.8% resident to 73.3% resident in the four year period of Fall 2012-Fall 2015. It is projected that Fall 2016 will remain at a 73.3%/26.7% resident/non-resident split.

eCampus - Resident/Non-Resident Duplicated Headcount

	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Fall 2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<i>Resident</i>	4,305	4,594	4,448	4,380	3,942
<i>Non-resident</i>	1,373	1,535	1,463	1,598	1,438
Total	5,678	6,129	5,911	5,978	5,380

4.1.2 Graduate Programs

Graduate Programs Duplicate Headcount					
	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Fall 2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<i>Traditional Graduate Programs</i>	2,648	2,750	2,738	2,641	2,773
<i>Professional Masters (Outreach)</i>	1,556	1,993	2,298	2,383	2,621
Total	4,204	4,743	5,036	5,024	5,394

Traditional Graduate Programs: The enrollments for the University’s traditional graduate programs have remained relatively consistent over the four year (Fall 2012-Fall 2015) period with overall headcount growth of -0.3%. 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. However, the current forecast plans to increase the headcount in these programs by 5.0% (132 students) in Fall 2016.

Professional Masters: The University’s professional masters programs have experienced substantial growth from 1,556 students in Fall 2012 (FY13) to 2,383 students in Fall 2015 (FY16), an increase of 53.2%. The current forecast for FY17 plans a 10.0% growth in students for these programs overall. For a listing of academic programs by college, reference the Tuition tables in Section 20.3.

4.1.3 Doctor of Osteopathy (HCOM)

HCOM Headcount					
	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Fall 2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<i>Athens Campus</i>	513	539	560	563	558
<i>Dublin Campus</i>	0	0	50	98	150
<i>Cleveland Campus</i>	0	0	0	51	102
Total	513	539	610	712	810

HCOM has grown consistently over the four year (Fall 2012-Fall 2015) period from 513 students in Fall 2012 (FY13) to 712 students in Fall 2015 (FY16). This 38.8% growth was driven by a 50 student increase on the Athens Campus, two cohorts (98 students) on the Dublin Campus, and the inaugural cohort (51 students) on the Cleveland Campus. For FY17, it is forecasted that total HCOM enrollment will grow by 98 students (13.8% from Fall 2015-Fall 2016).

4.2 Tuition Rates

The table below presents Tuition and Fee rate increases for Athens Undergraduate students. The tuition rate tables for FY17 are included in Appendix 20.3.

Continuing Students (non-Guarantee)

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18*</u>	<u>FY19*</u>
Tuition	3.5%	3.5%	1.6%	1.5%	0.0%	0.0%	3.7%	3.7%
Non-Resident Surcharge	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Room	2.5%	3.5%	3.5%	3.5%	3.5%	0.0%	0.0%	0.0%
Board	0.0%	1.5%	0.5%	1.0%	1.0%	0.0%	0.0%	0.0%

OHIO Guarantee 2015-16

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18*</u>	<u>FY19*</u>
Tuition					5.1%	0.0%	0.0%	0.0%
Non-Resident Surcharge					0.0%	0.0%	0.0%	0.0%
Room					5.3%	0.0%	0.0%	0.0%
Board					1.5%	0.0%	0.0%	0.0%

OHIO Guarantee 2016-17

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17**</u>	<u>FY18*</u>	<u>FY19*</u>	<u>FY20*</u>
Tuition						1.7% - \$196	0.0%	0.0%	0.0%
Non-Resident Surcharge						5.6% - \$500	0.0%	0.0%	0.0%
Room						3.5% - \$223	0.0%	0.0%	0.0%
Board						2.0% - \$ 90	0.0%	0.0%	0.0%

Non-Guarantee Cap - 0%

4-year rate Guarantee - no fee increases in years 2-4

Guarantee Tuition Cap: Non-Guarantee Cap (0%) + 5-year average CPI

*Current Planning Assumptions

**Dollar Increases represent full-time, annual rates (Room & Board: Standard Double & 20 Meal Plan)

Planning Assumption for Future Guarantee Cohorts: Legislative Cap

4.2.1 OHIO Guarantee

Starting in the Fall of 2015, the OHIO Guarantee set a new standard among Ohio's public institutions of higher education by taking the guesswork out of budgeting for college. The OHIO Guarantee is a precedent setting cohort-based, level-rate tuition, housing, dining, and fee model that assures students and their families a set of comprehensive rates for the pursuit of an undergraduate degree at Ohio University. Tuition, housing, dining, and fee rates established at enrollment remain unchanged for 12 consecutive semesters.



Benefits of the OHIO Guarantee:

- Transparency and predictability in expected costs, helping students and families with budget planning.
- The OHIO Guarantee provides an incentive for students to remain enrolled and graduate within four years.
- Renewable merit scholarships better hold their value. Under the OHIO Guarantee, the cost of attending will remain steady for a student's four years at the University. The same percentage of those costs will be met by any renewable scholarship, assuming the student meets the criteria for scholarship renewal. By contrast, under a traditional tuition model of increasing annual costs, a smaller percentage of a student's educational costs would be met each year.
- The University can plan more effectively, allowing for better allocation of resources to serve students.

4.3 Financial Aid

The Signature Awards program is designed, to cover the tuition increase and to aid in college affordability for the neediest OHIO students on the Athens campus.

<i>(In millions)</i>	FY13	FY14	FY15	FY16	FY16	FY17
Athens Campus Undergraduates	Actuals	Actuals	Actuals	Budget	Forecast	Budget
Gross Tuition Revenue	\$ 208.7	\$ 225.4	\$ 230.7	\$ 235.1	\$ 238.8	\$ 241.4
Financial Aid Sources						
Operating Funds - Scholarships	27.1	30.5	32.0	34.5	35.4	41.2
Operating Funds - Student Athletes	7.0	7.2	7.4	7.8	8.2	8.1
Grant Funds	1.5	2.1	2.3	2.1	2.1	1.8
Foundation Funds	3.0	3.7	4.2	4.9	4.9	5.5
Subtotal - Financial Aid	\$ 38.7	\$ 43.4	\$ 45.9	\$ 49.3	\$ 50.5	\$ 56.5
Net Tuition Revenue	\$ 170.0	\$ 182.0	\$ 184.8	\$ 185.8	\$ 188.3	\$ 184.9
Discount Rate	18.6%	19.3%	19.9%	21.0%	21.2%	23.4%

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 2016 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 the University that blend both merit- and need-based criteria. The program is modified annually to meet the enrollment goals of the institution.

All first-year students who are new to the Athens campus of the University in Fall 2016 are eligible for consideration to become an OHIO Signature Scholar. The application for admission serves as the application for merit-based scholarships.

Fall 2016 first-year students who were admitted by June 1, 2016 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 sub score not included for ACT or SAT). Credentials on file as of June 1, 2016 (deadline extended), will be used for final award determinations.
- 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, 2016
- Contributions made to the academic, demographic, or geographic diversity of the University community

By FY18, the OHIO Signature Awards will include more than \$36M in scholarships and grant aid for undergraduate students. This will be accomplished through an incremental increase of \$5.6M in FY17 and additional \$3.8M increase in FY18. See <http://www.ohio.edu/admissions/signature/index.cfm> for details about the awards.

4.3.2 The OHIO Match: Ohio University's Undergraduate Scholarship Matching Program

The University is committed to making a significant investment to support the University's core mission of providing access and opportunity for students seeking a college education. To this end, \$25M is being dedicated to strengthening the University's endowed scholarship program through The OHIO Match – including the Undergraduate Scholarship Matching Program and the Targeted Scholarship Matching Program. In order to maximize the impact of this opportunity, the University will provide \$.50 for every dollar committed to eligible scholarship endowments starting July 1, 2013.

To be eligible for the OHIO Match, scholarship gifts must meet the following criteria:

- Designated for undergraduate students on the Athens Campus
- Based on merit, need or talent, as defined by the University
- Endowed, renewable scholarships
- Designated for University-wide or college-wide use, or designated for one of the existing targeted – high-merit and/or special population – scholarship programs

Scholarship Matching Program details were determined by the University and are administered by the Foundation. The program is subject to termination at any time, and funds are available for matching gifts on a first-come/first-served basis.

During FY16, nearly 4,000 donors committed more than \$1.84M to OHIO Match endowed scholarships. Since the inception of the program, \$7.9M in outright gifts and pledges have been committed to the OHIO Match program, and 89 new named scholarships have been established. These gifts and pledges correspond to a University match commitment of \$4.0M. The University match commitment is funded by the Strategic Opportunity Reserve, described in detail in Section 10.

Through March 31, 2016, a total of \$4.9M has been collected against the \$7.9M gifts and pledges. The University has provided matching funds totaling \$2.4M, and the total market value for these endowments including the University match and accumulated investment income is \$7.4M.

4.4 University Initiatives

4.4.1 OHIO for Ohio

Over the course of the past several years the University, its Colleges and Academic Units have actively worked to link its eight campuses with the recently adopted Innovation Strategy in support of the institutional commitment to Smart Growth. This approach has helped define OHIO for Ohio:

- OHIO for Ohio envisions a system of physical locations that build bridges between industry, government and the University in support of strategic partnerships.
- OHIO for Ohio envisions our campuses as portals for governmental agencies and industry to access OHIO's wealth of subject matter expertise and research capabilities across ALL disciplines.
- OHIO for Ohio envisions these campuses as platforms that expedite finding solutions to real world problems and developing new approaches to deliver education programs while providing outlets for OHIO's creativity in support of our public role and mission.
- OHIO for Ohio envisions a nationally recognized model of mixed use campuses that integrates laboratory and commercial spaces with college classrooms and clinical facilities, residential living and retail amenities with community-based recreational and cultural amenities.



The vision for OHIO for Ohio assumes that:

- OHIO University will be viewed more as a system rather than as individual campuses.
- The Athens campus will be the cornerstone of the system, but closely aligned with its regional campus partners.
- OHIO's future enrollment growth will come from the extension campuses in urban areas and through distance learning programs and not the Athens campus.
- The Athens campus future will be directly linked to our ability to leverage OHIO for Ohio to expand the educational experiences offered to students with an updated business and educational delivery model.

There are a number of advantages to OHIO for Ohio:

- Promotes new resources to protect and expand the OHIO University brand.
- Provides new alternative pathways for Ohio University students.
- Permits colleges and departments the ability to become more efficient in program delivery.
- Provides colleges and faculty with new avenues to access new partnerships and enhance our tripartite mission of teaching, research and service.
- Permits statewide access or educational opportunities for both our existing and new students.

4.4.2 Online Learning Investment

Ohio University stands at a critical point in the evolution of our online learning operations. Every dean and department head across the system is looking to generate more revenue through new or expanded online or blended programs at both the degree completion and graduate/professional level. Consultations with an external service provider and colleagues, as well as success at many institutions, indicate substantial opportunity for growth. If we accept that online learning is not a boutique service (an add-on to our campus-centric operations) but rather something that must be weaved into our curriculum as an established virtual environment just like a lecture hall or seminar room, then a substantial reorganization of operations and a strategic investment to fill service gaps and expand critical central operations are essential in order to remain competitive and meet the demand for growth.

Scope and Focus of Investment

The investment in online learning, as developed and recommended by the Online Learning Task Force, will be \$3.6M over the next two fiscal years. The investment will be in the following areas:

- **Infrastructure and expertise in eLearning, faculty development and instructional design services**
The process for moving a program from idea to delivery is complex and involves engaging a variety of departments (e.g., alerting enrollment management, registrar, OIT, Instructional Innovation). Quality is increasingly critical to the viability of online programs in an increasingly competitive market: students expect personal interaction and proactive engagement is key to retention in online programs; amateur faculty production of learning environments in an outdated pedagogical model will not meet expectations; and an increasingly diverse and nontraditional student and environment require faculty to develop new skill and understanding to design effective courses and engage positively with students. A highly responsive and high quality student support operation and project management of the entire process, as well as instructional designers, faculty development specialists, and production service, will enable us to compete on these dimensions of quality.
- **OIT to create new services and expand academic technology operations and support**
Just as we have facilities operations to build and maintain physical classrooms, we need experts to build and maintain virtual learning environments. Instructors are hard pressed to maintain the skills they need to engage with students in these environments, so a training and performance support service is also needed. Perhaps most crucially, we are underfunded in developing and supporting the technical environment that is essential to shape the technology rich learning environment, and in capitalizing on the data and analytics that are made available in this environment to guide student learning and support decisions.
- **Expanded enrollment and marketing capacity and expertise**
Enrollment and marketing operations as currently staffed, lack the capacity and some competencies to absorb the responsibility to recruit students to online programs. Under the online learning alignment proposal, this office will need to develop capacity and expertise to recruit students into online programs. This involves investment across the enrollment funnel, including partnership development, marketing and communication, recruitment and advising, articulation management, and attendant administrative support of the operations.
- **Student support services**
Few student support services on campus have been designed for online students. An evaluation will be distributed to understand the services of highest need for online students and to design the delivery of services to fit unique needs.

5 Gifts

5.1 Gift Commitments

Each year, the 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.

Gift Type	<i>(in millions)</i>				
	FY13	FY14	FY15	FY16*	FY17*
Expendable					
Unrestricted - current use	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.2	\$ 0.3
Restricted - current use	8.8	17.1	17.2	12.0	13.2
Subtotal - Expendable	9.0	17.3	17.5	12.2	13.5
Nonexpendable					
Restricted - endowed	5.0	9.7	13.7	11.6	13.5
Subtotal - Nonexpendable	5.0	9.7	13.7	11.6	13.5
Total	\$ 14.0	\$ 27.0	\$ 31.2	\$ 23.8	\$ 27.0

**projected*

Based on an analysis of historic giving patterns, the Foundation expects to receive approximately \$27.0M in total gifts during FY17 budgeted as:

Expendable gifts – Expendable gifts are contributions for which the University can spend the corpus, or gift amount, to fund operations in accordance with the donor designation. These include unrestricted contributions (\$0.3M), which may be used for any purpose that supports the University, as well as restricted contributions (\$13.2M), which have been designated by the donor to support a specific purpose. Restricted expendable gifts may be designated for scholarships, faculty support, the construction or renovation of a particular facility, or the support of a particular college or program.

Nonexpendable gifts – Non-Expendable gifts are contributions for which the University may *not* spend the corpus which must be endowed in perpetuity and invested in the long-term investment portfolio; but for which we may spend the distributions against the corpus in accordance with the BOT approved spending policy (see Section 6). These contributions are included in the FY17 budget at \$13.5M and shown as growth in our Endowment column (part of non-operating budget). The associated annual endowment distribution will be spent in accordance with the donor specifications, which may include unrestricted purposes, or specific support for activities such as faculty chairs and professorships, scholarships and fellowships, or support of specific colleges or programs.

6 Foundation, Endowment & Investment Returns

6.1 Long-Term Investment Pool

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 Foundation. The long-term investment portfolio is comprised of the University's and the Foundation's endowments and quasi-endowments, as well as a portion of the University's and the Foundation's working capital.

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

Investment Pool Activity through March 31, 2016

	FY13	FY14	FY15	FY16*
Beginning investment pool market value	\$ 467.2	\$ 522.6	\$ 632.5	\$ 625.5
Cash transferred to (from) investment pool	-	22.0	-	(6.1)
Interest and dividends net of management fees	10.1	10.8	10.2	7.0
Realized gains (losses)	23.3	30.5	58.4	9.9
Unrealized gains (losses)	22.0	46.6	(75.6)	(47.2)
Ending investment pool market value	<u>\$ 522.6</u>	<u>\$ 632.5</u>	<u>\$ 625.5</u>	<u>\$ 589.1</u>

* Unaudited

Investment Pool Composition as of March 31, 2016*

	Foundation		University		Total	
Endowments	\$ 268.9	65.2%	\$ 32.2	18.2%	\$ 301.1	51.1%
Quasi-endowments	124.3	30.1%	45.3	25.7%	169.6	28.8%
Working capital	20.0	4.8%	99.1	56.1%	119.1	20.2%
Cash due (to) from pool	(0.7)	-0.1%	-	0.0%	(0.7)	-0.1%
Total investment pool	<u>\$ 412.5</u>	<u>100.0%</u>	<u>\$ 176.6</u>	<u>100.0%</u>	<u>\$ 589.1</u>	<u>100.0%</u>

*Unaudited

6.1.1 Endowment Summary

Endowment includes those contributions which were endowed in perpetuity by the donor and which the University may spend only through annual distributions.

Endowment Activity through June 30, 2017

	FY13	FY14	FY15	FY16*	FY17*
Beginning endowment market value	\$ 409.0	\$ 446.7	\$ 515.9	\$ 507.0	\$ 484.7
New gifts to endowments	5.3	11.4	13.1	14.4	13.5
Transfers to (from) quasi endowments	-	3.4	7.2	2.0	1.7
Investment income net of fees	48.3	74.3	(5.9)	(12.3)	32.2
Spending allocation	(11.1)	(13.7)	(15.3)	(17.9)	(18.3)
Administrative fee	(4.8)	(6.4)	(7.3)	(8.5)	(8.7)
Other additions (withdrawals)	-	0.2	(0.7)	-	-
Ending endowment market value	<u>\$ 446.7</u>	<u>\$ 515.9</u>	<u>\$ 507.0</u>	<u>\$ 484.7</u>	<u>\$ 505.1</u>

*Projected utilizing March 2016 year to date return

6.1.2 Quasi-Endowment Summary

Quasi-endowments are funds that the Foundation or the University have set aside to function like endowed funds.

*Endowment Composition as of March 31, 2016**

	Foundation		University		Total	
Pooled endowments	\$ 268.9	68.4%	\$ 32.2	41.5%	\$ 301.1	63.9%
Pooled quasi-endowments	124.3	31.6%	45.3	58.5%	169.6	36.0%
Non-pooled endowments	0.1	0.0%	-	0.0%	0.1	0.0%
Non-pooled quasi-endowments	0.1	0.0%	-	0.0%	0.1	0.1%
Total investment pool	\$ 393.4	100.0%	\$ 77.5	100.0%	\$ 470.9	100.0%

* Unaudited & Projected utilizing March 2016 year to date return

6.2 Endowment Distributions

Endowment earnings are authorized for expenditure in accordance with the spending policy adopted by the 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.

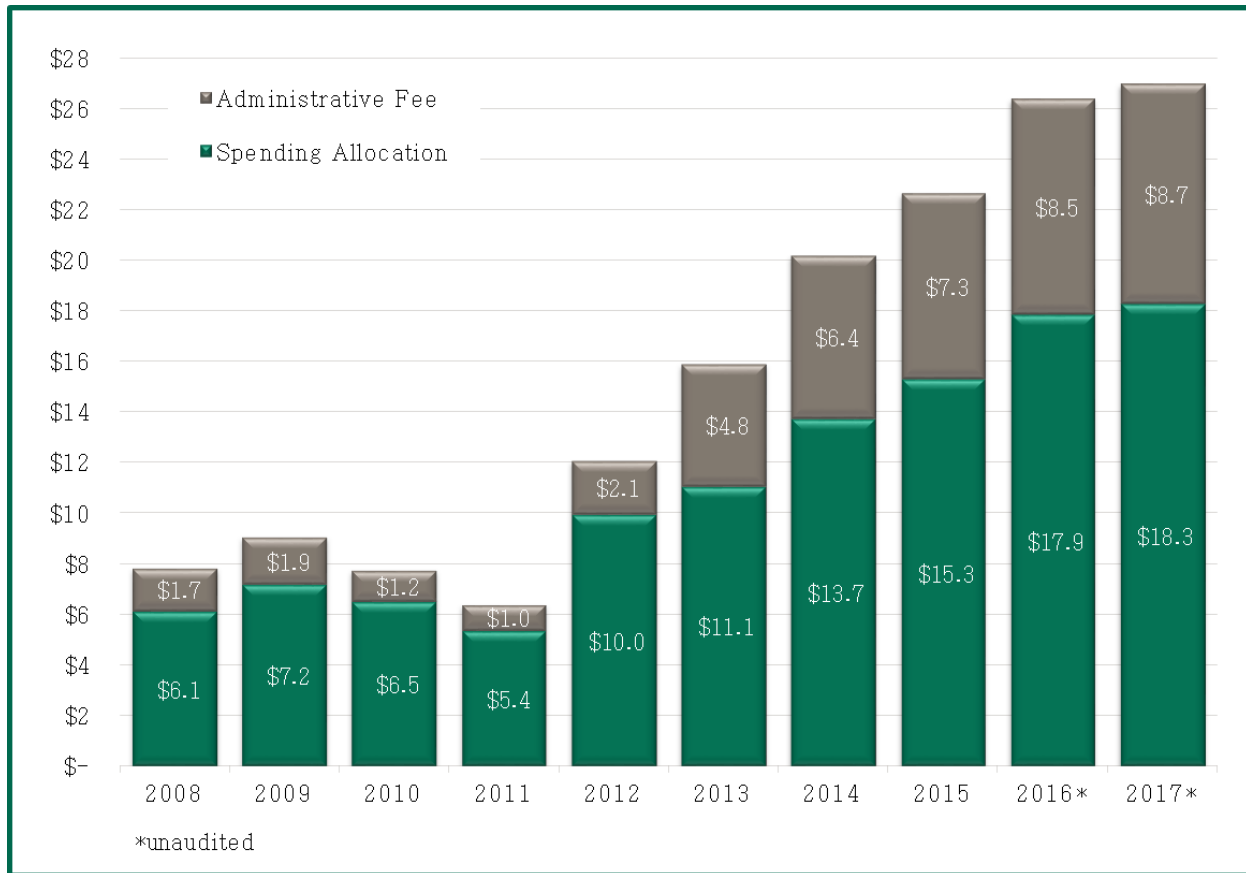
6.2.1 Endowment Spending Rates

	Spending Allocation	Administrative Fee	Policy Spending Rate
Fiscal Years 2008, 2009, 2010, 2011 and 2012	4.0%	1.0%	5.0%
Fiscal Years 2013, 2014, 2015, 2016 and 2017	4.0%	2.0%	6.0%

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.

6.2.2 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

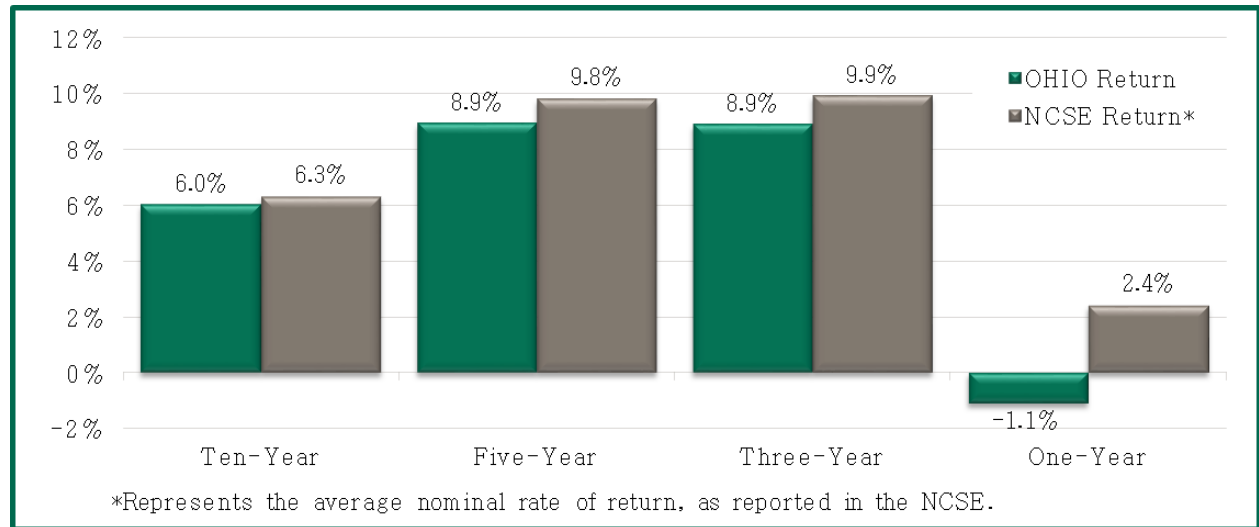
FY17 Endowment Spending Allocation by Purpose and Planning Unit					
Planning Unit	Academic/ Instruction	Research	Student Aid	General Institution	Total
Advancement	\$ 788		\$ 50,930	\$ 69,036	\$ 120,753
Arts and Sciences	558,939	144,863	423,794	961	1,128,557
Athletics			90,686	72,848	163,534
Business	720,702	7,716	179,147	1,283	908,847
Central Pool	388,439	7,287	18,733	15,031	429,490
College of Medicine	166,424	5,448	151,141	1,059	324,071
Communication	812,417		318,567		1,130,984
Education	139,597		213,841	4,186	357,625
Engineering	6,514,842	125,821	292,232	1,590	6,934,484
Finance & Administration				3,701	3,701
Fine Arts	32,718	81,291	214,764	62,662	391,435
Health Sciences	35,726		100,997	7,151	143,874
Honors Tutorial College	1,290		1,076,588		1,077,878
Instructional Innovation			290		290
Library	330,890		50,798		381,689
Office of Global Affairs and International Studies	228,375		16,408		244,782
Office of Information Technology			1,020		1,020
President	25,824			3,464	29,288
Provost	707,528		1,305,592	187,976	2,201,096
Regional Campuses	33,097		412,288	25,370	470,754
Research		1,642,228	61,926		1,704,154
Student Affairs	13,601		40,801	22,535	76,937
University College	1,962		11,855	3,629	17,446
Voinovich	17,338		223		17,560
Total	\$ 10,730,495	\$ 2,014,653	\$ 5,032,620	\$ 482,483	\$ 18,260,251

6.2.3 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, 2015 were made available in early February 2016. For the one-year and five-year periods ending June 30, 2015, OHIO's portfolio lagged the NCSE average.

Performance vs. Peer Institutions for Period ended June 30, 2015



7 Treasury and Debt Management

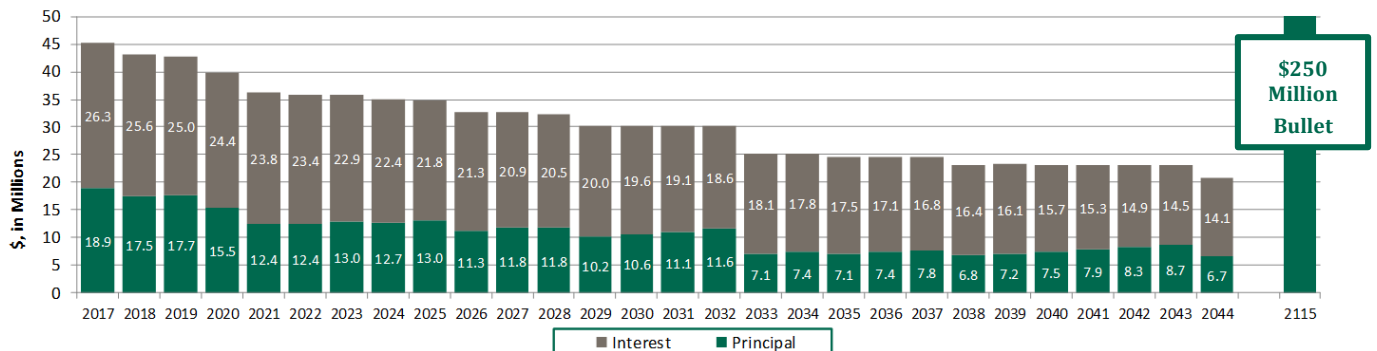
7.1 Current Debt, Debt Structure and Interest Expense

The University strategically issues debt to finance our facility and infrastructure investments. As of June 30, 2016 the University and Ohio University Foundation will have \$551.3M of outstanding debt. In April 2016, Housing for Ohio purchased the University's land beneath the Courtyard Apartments, which was financed with the Housing for Ohio Bonds. Housing for Ohio plans to market and sell the Courtyard package in FY17, and the Housing for Ohio Bonds will subsequently be defeased.

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. On November 6, 2014, the University issued \$250M taxable Century Bonds with annual interest payments and a principal bullet maturity in 2114.

The following schedules detail our current outstanding debt and debt service:

OHIO UNIVERSITY DEBT PORTFOLIO AS OF JUNE 30, 2016						
Series	Tax Status	Coupon Type	Outstanding Par	Next Call Date	Final Maturity	Use of Proceeds
OHIO UNIVERSITY - GENERAL RECEIPTS DEBT						
Series 2006A	Tax-Exempt	Fixed Rate	16,465,000	12/1/2016	12/1/2024	Refunding (1999)
Series 2006B	Tax-Exempt	Fixed Rate	18,860,000	12/1/2016	12/1/2036	Capital Projects
Series 2008A	Tax-Exempt	Fixed Rate	7,825,000	6/1/2018	12/1/2033	Capital Projects
Series 2009	Tax-Exempt	Fixed Rate	11,960,000	Non-Callable	12/1/2019	Capital Projects
Series 2012	Tax-Exempt	Fixed Rate	65,000,000	6/1/2022	12/1/2042	Capital Projects; Refunding (2003/2004)
QAQDA - Series 2012A	Tax-Exempt	Fixed Rate	14,508,829	Non-Callable	12/1/2022	Capital Projects
QAQDA - Series 2012B	Taxable	Fixed Rate	8,500,000	Non-Callable	12/1/2027	Capital Projects
Series 2013	Tax-Exempt	Fixed Rate	133,095,000	12/1/2022	12/1/2043	Capital Projects; Refunding (2001/2004)
Series 2014	Taxable	Fixed Rate	250,000,000	Make Whole Call	12/1/2114	Capital Projects
OHIO UNIVERSITY FOUNDATION						
Housing for Ohio Bonds	Tax-Exempt	Variable Rate	23,375,000	Anytime at Par	6/1/2032	Capital Projects
OHIO UNIVERSITY NOTES						
Ohio University Inn (Term Loan)	Tax-Exempt	Fixed Rate	1,759,900	N/A	6/15/2021	Capital Projects
TOTAL			551,348,729			



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. The University's ratings were affirmed in October 2014 by Moody's (Aa3/stable) and December 2015 by S&P (A+/stable). These ratings are reassessed at a minimum prior to each new issuance.

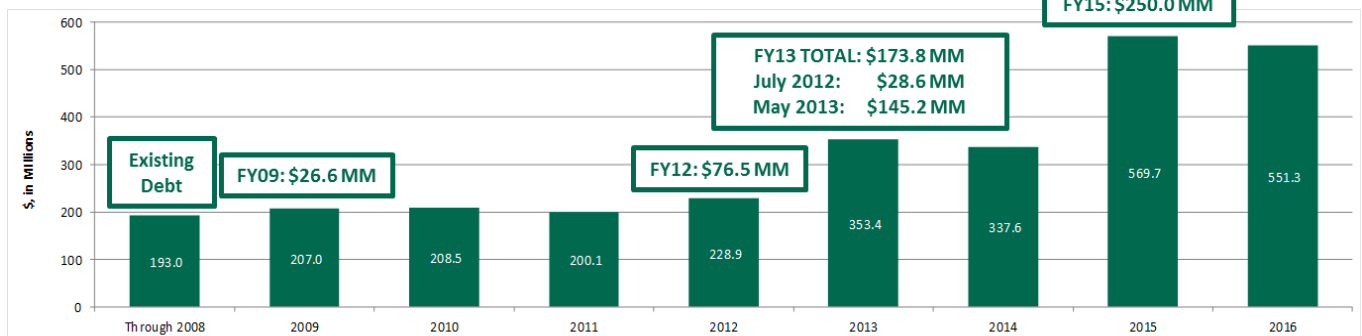
Bond ratings include analysis of quantitative factors (strength of balance sheet, debt service as a percent of operations, net revenue position, revenue diversification and dependencies, fundraising success) and qualitative factors (student applications, selectivity, retention, tenure and stability of leadership). In November 2015, Moody's updated its rating methodology which consolidates the US and non-US higher education methodologies

into a single rating and includes a revised version of the Moody's scorecard. A major change in this revised methodology is a shift in how Moody's measures an institution's financial reserves. Adjustments were made to certain ratio calculations to ensure global comparability, including moving to cash-based wealth metrics from net asset-based measures. This means it effectively eliminates the impact of GASB 68 from the metric. In January 2016, S&P updated its rating methodology. The S&P framework is more complex than the Moody's scorecard but is intended to similarly provide further transparency into the rating approach. The framework is largely quantitative and looks at a university from two primary perspectives: **Enterprise Profile** and **Financial Profile**. S&P reviews a variety of quantitative measures within each of these categories and creates a weighted score for each of the two profiles; the combination of these two scores then maps to an overall rating score.

The following table and graph provide a summary of fiscal year 2006 to 2016 debt issuances and uses:

Series	Original Par (\$, in Millions)	Fiscal Year Issued	New Money	Use of Proceeds
2006A	28.1	2006	0%	Refunding (\$29.0 million of Proceeds): Proceeds were used to advance refund Series 1999 Bonds. The 1999 Bonds were used to modernize the air conditioning system on the Athens Campus, make improvements to recreational facilities, expand a child care center, renovate and expand the Grover Center, support construction on regional campuses, construct the West State Street Laboratory Facility and renovate The Ridges Conference Center.
2006B	29.2	2006	100%	New Money (\$29.6 million of Proceeds): To construct a new residence hall, develop a Student Information System (SIS), provide audio visual equipment for the University Center, update energy control systems and finance the design costs for a new College of Communications Building and Integrated Learning and Research Center.
2008 A/B	15.4	2009	64%	New Money (\$9.9 million of Proceeds): To acquire, renovate and furnish the HDL Center. Refunding (\$5.6 million of Proceeds): Proceeds were used to refund Series 2008 Bond Anticipation Notes.
2009	26.6	2009	100%	New Money (\$27.9 million of Proceeds): To purchase and implement a new SIS and to upgrade existing information technology network infrastructure.
2012	76.5	2012	61%	New Money (\$50.6 million of Proceeds): To develop an extension campus in Columbus, OH, including the expansion of the Heritage College of Osetopathic Medicine, for renovations to multiple academic facilities, for infrastructure improvements including chilled water expansion, and for additional upgrades to existing IT network. Refunding (\$32.3 million of Proceeds): Proceeds were used to refund portions of the 2003 and 2004 Bonds. The 2003 Bonds were originally issued to refund 2003 Bond Anticipation Notes (BANs) and 1993 Bonds. The 2003 BANs were used to construct the University Center, Avonics Engineering Center, a lecture hall and the Pickerington Center. The 1993 Bonds were used to construct the Charles J. Ping Student Recreation Center and refund the 1972, 1977 and 1978 Bonds. The 2004 Bonds were issued to construct the University Center, purchase an aircraft, update two energy systems and construct the Lausche Heating Plant.
2012 A/B	28.6	2013	100%	New Money (\$28.6 million of Proceeds): To finance the costs of air quality facilities in order to promote purposes of ORC, Chapter 3706.
2013	145.2	2013	76%	New Money (\$123.3 million of Proceeds): To develop an extension campus in Columbus, OH, including the expansion of the Heritage College of Osetopathic Medicine, for renovations to multiple academic buildings, for construction of a new Indoor Multi-Purpose Facility, and to complete the Housing Development Phase I. Refunding (\$37.9 million of Proceeds): Proceeds were used to refund the 2001 Bonds and remaining 2004 Bonds. The 2001 Bonds were used to construct an Innovation Center, construct an HR and training center on West Union Street, acquire the Athena Theater, renovate Peden Stadium, purchase an aircraft, construct a new airport terminal, upgrade infrastructure and renovate or construct multiple academic and housing facilities. The 2004 Bonds were issued to construct the University Center, purchase an aircraft, update two energy systems and construct the Lausche Heating Plant.
2014	250.0	2015	100%	New Money (\$250 million of Proceeds): To pay a portion of the costs of new construction and upgrades of University's capital facilities, including capital expenditures for deferred maintenance and energy infrastructure projects.

Long-Term Debt Outstanding

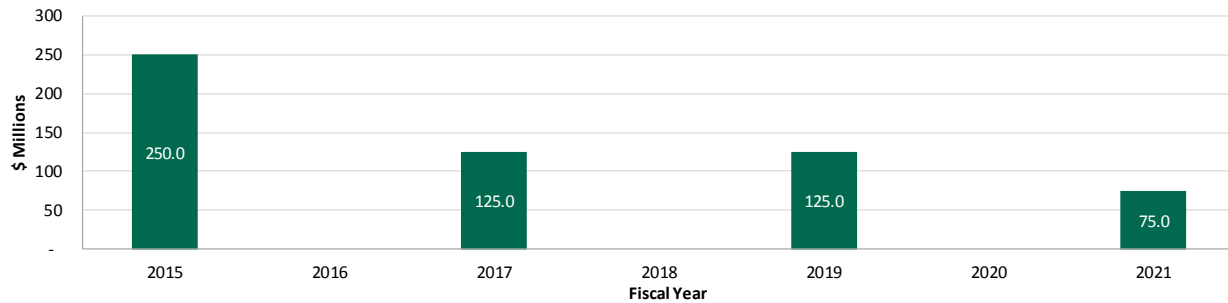


In 2014, the Board of Trustees (BOT) authorized the University to proceed with a Six Year Capital Improvement Plan (CIP) which included \$575.0M of additional long-term debt to be issued over the six-year horizon (2015 to 2020). In November 2014, the University issued \$250.0M of taxable Century Bonds.

The University's updated Comprehensive Master Plan, integrating current Academic unit strategic and financial planning as well as cash forecasting and liquidity analyses, was approved by the BOT in March 2016. In conjunction with the Deferred Maintenance/Century Bond Strategy approved by the BOT, this will inform revisions and refinement to our 6-year CIP which will be recommended to the BOT this summer. The revised

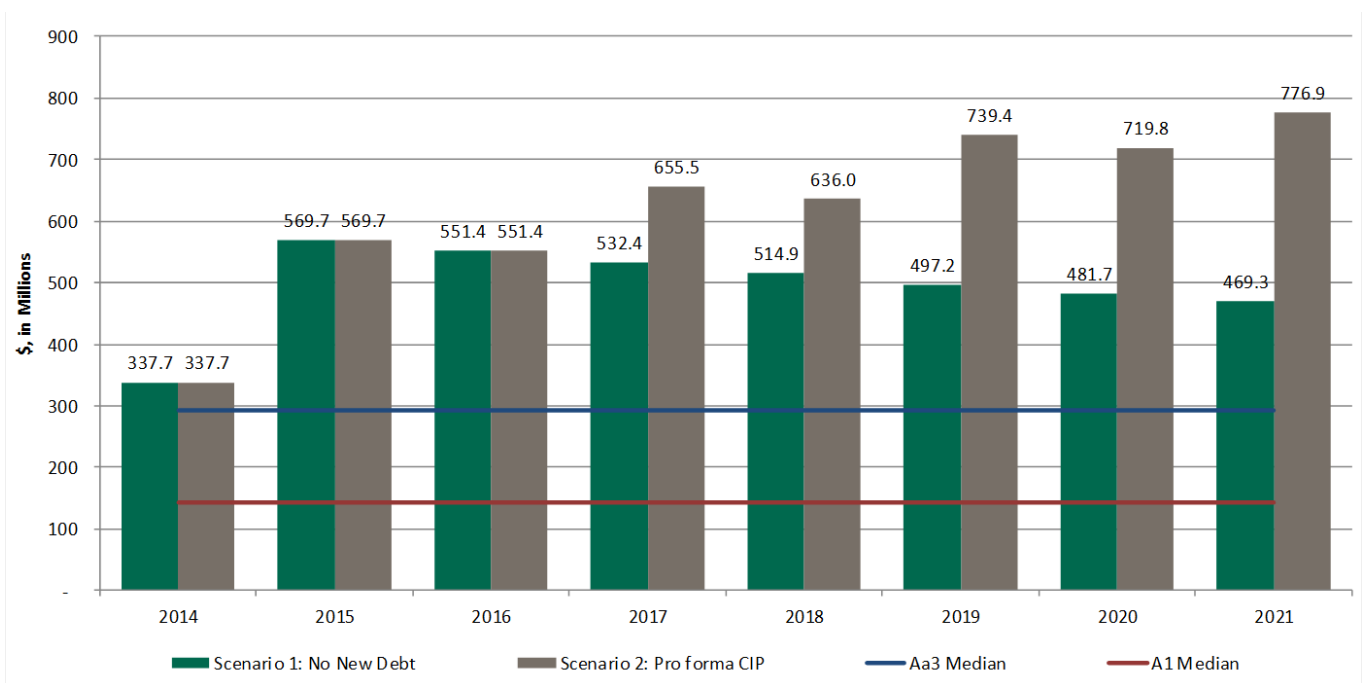
timing and structure of future debt issuances will be determined by anticipated cash flows of the projects, internal bank (working capital) balances, and market conditions.

Utilizing the expected cash flows and debt needs identified in the most recently updated Six Year CIP (which is subject to change prior to the August 2016 BOT meeting), the University would anticipate issuing the following debt over the the next five years:



Assuming debt is issued per this schedule, the University’s total debt outstanding would peak at \$777.0M in FY21. While the University’s peak outstanding debt is higher than rating medians, it should be considered in the context of the size of its operations and financial reserves.

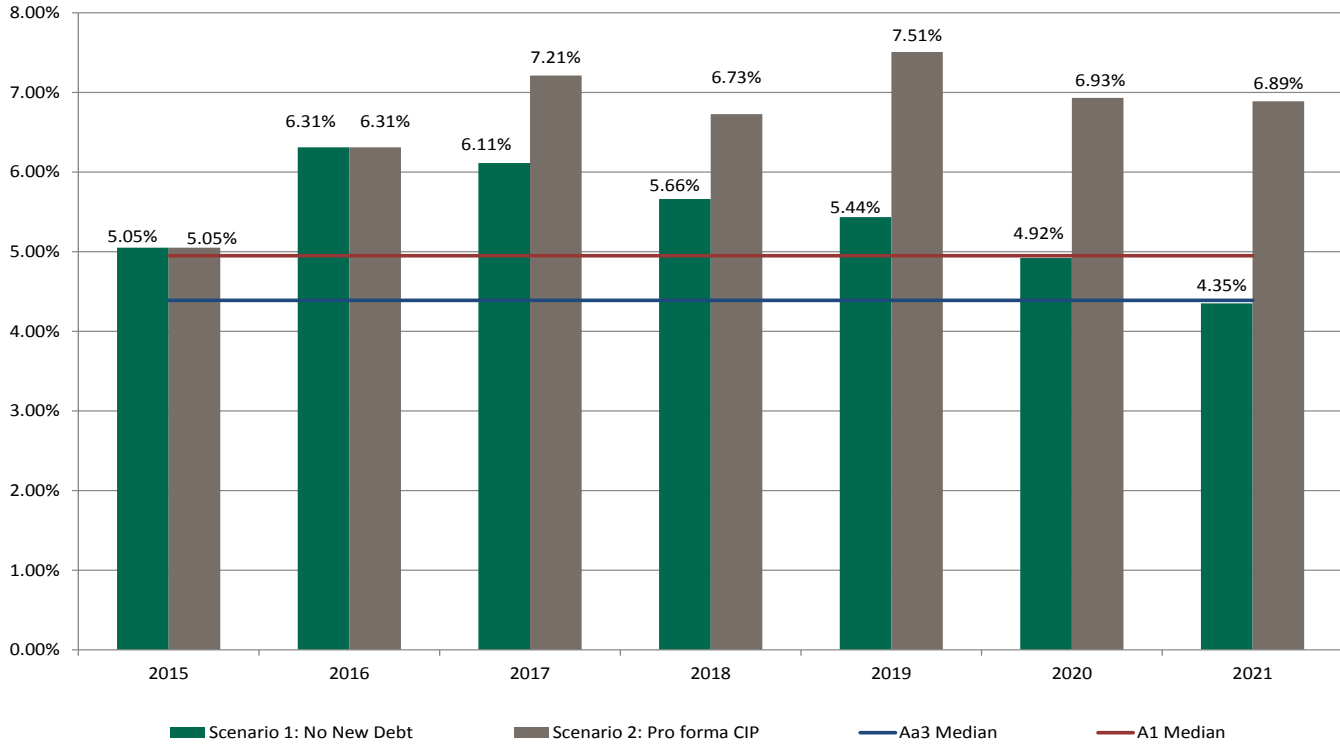
Annual Pro forma Debt



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.

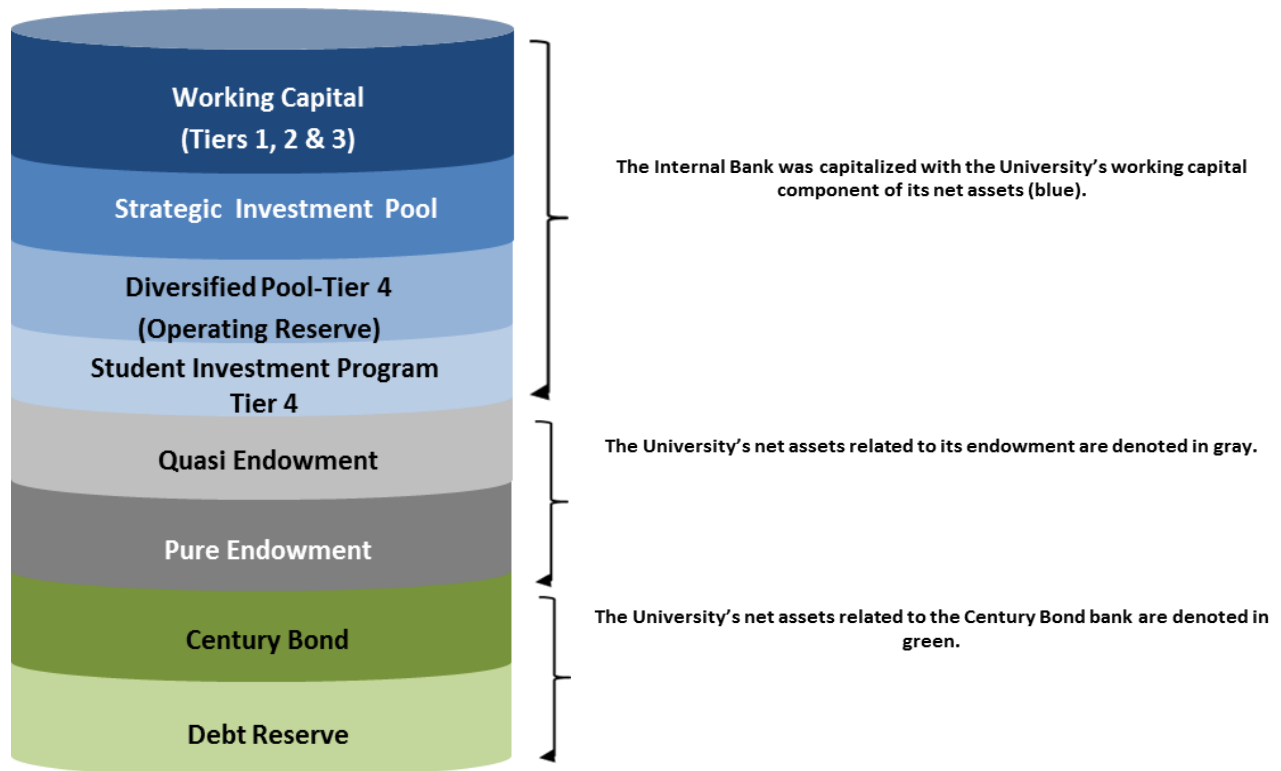
The following chart depicts the anticipated debt service to operations ratios with our current assumptions on additional borrowing over the next five years. Debt service to operations is projected to peak at 7.51% in FY19. This is above the Aa3 public-institution median of 4.39%, but well below the Aa3 max value of 12.43%.

Debt Service to Operations



7.2 Internal Bank

Over the course of FY15 and FY16, the Treasury Management Office has been developing and implementing an Internal Bank model.



The Internal Bank structure currently has two distinct banks or funding models as follows:

- 1) **Internal Bank model:** funded with working capital reserves, operating surpluses, tax exempt bond proceeds, internal loan repayments, and investment earnings;
- 2) **Century Bond Bank model:** funded with Century Bond proceeds, investment earnings, and internal loan repayments.

The Internal Bank funding model takes a more sophisticated approach to managing University resources and debt portfolio than the University has utilized in the past. First, it decouples the University’s external and internal debt portfolios so that the interest rates paid by internal units are no longer dependent on market conditions at time of issuance. Instead, the University sets the interest rate based on the blended average cost of the institution’s overall debt portfolio which makes the interest paid on debt equitable across the University. Additionally, the model creates predictability in capital costs and working capital returns for budgeting and forecasting. Ultimately funds may be recycled internally to reduce the amount of future debt needs.

Below are the forecasted June 30, 2016 working capital (blue), and Century Bond pool (green) balances which will be discussed further in the Internal Bank and Century Bond Bank model sections:

7.2.1 Internal Bank Model

The Internal Bank’s primary use of funds will be for the University’s Capital Improvement Plan (CIP) with the exception of deferred maintenance and energy infrastructure projects which will be funded primarily from the Century Bond bank. The Internal Bank model inflows consist of working capital reserves, operating surpluses, tax exempt bond proceeds, internal loan principal and interest repayments, and investment earnings. The outflows consist of external debt service payments, internal loans issued, use of reserves, and the University’s Strategic Opportunity Reserve.

The University’s working capital cash and investment balances approximated \$317.0M as of June 30, 2015 and are forecasted at a lower balance of \$296.2M at June 30, 2016. In December 2014, Capital Cities was engaged to provide short-term investment advisory services for the working capital investments of both the University and Foundation. At the October 2015 Board of Trustees meeting, the updated Cash and Pooled Investments (Non-Endowment Funds) Investment Policy Statement (“IPS”) and new tiered investment structure were approved. The IPS governs the University’s operating funds/working capital. Pursuant to a detailed review of the

University Working Capital, and Century Bond Pools with Forecasted Market Values as of June 30, 2016		
Short-Term Working Capital \$198.0M Tiers 1, 2 & 3	Century Bond Short-Term \$73.6M Century Bond Short-Term Pool	Century Bond Long-Term \$146.3M Century Bond Long-Term Pool
Long-Term Working Capital \$98.2M Long-Term Endowment Pool (Tier 4)	Debt Service Reserve \$7.1M \$3.7M CB Reserve Conservative Pool; \$3.4M LT Endowment Pool	Century Bond Internal Loan Pool \$0 Century Bond Long-Term Pool

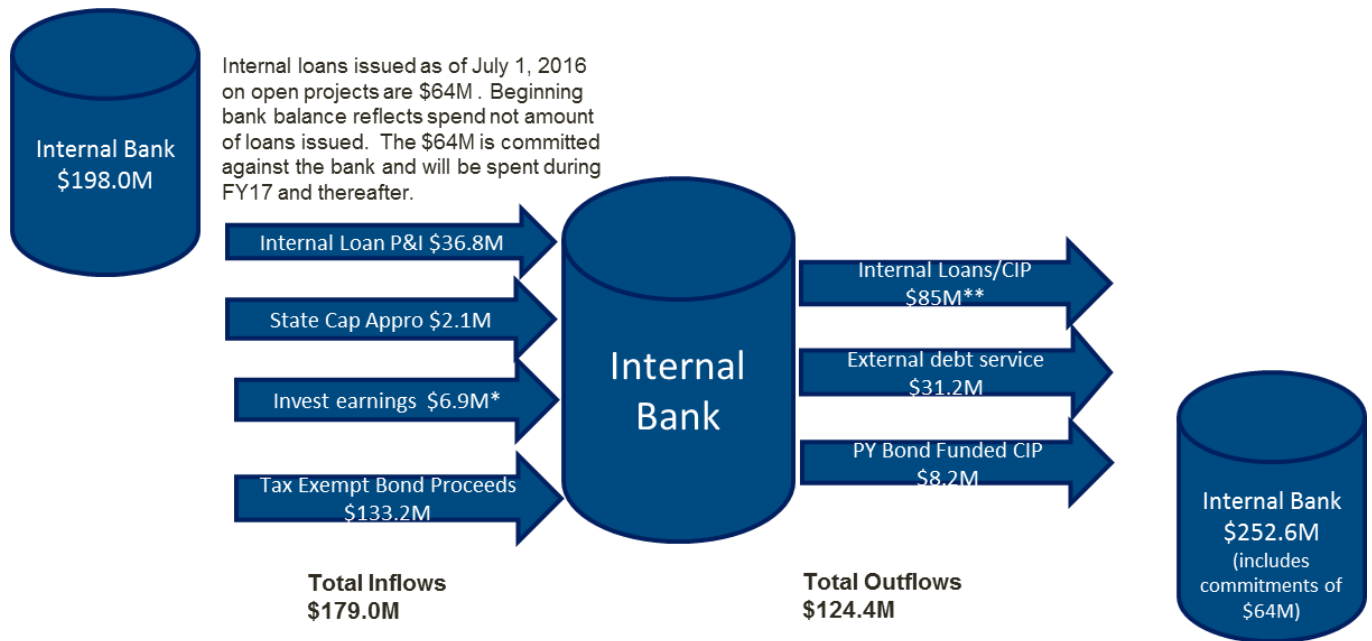
University’s cash flow needs, risk tolerance, return objectives, and investment environment among other considerations, the new investment structure was developed and includes four liquidity tiers as follows:

- **Tier 1:** Assets provide for short-term (less than one year) cash flow needs.
- **Tier 2:** Assets serve as the Contingency Account (reserves to replenish Tier I if necessary) and to fund the University’s Capital Improvement Plan.
- **Tier 3:** Assets are comprised of the residual balance of the Non-Endowment Funds after both Tier I and II cash targets have been met. Tier III (and IV if necessary) provides Tiers I & II with emergency liquidity while also seeking to maximize risk-adjusted returns.

- Tier 4:** Assets are comprised of the diversified pool, which is a unitized portion of the University's Long-Term Endowment Investment Pool, and the Ohio University Student Investment Program funds. Management of the assets in this tier has been delegated by the University to The Ohio University Foundation.

The Internal Bank utilizes the Tier 1, 2 & 3 assets. Tier 4 includes the long-term working capital funds that are set aside as an operating reserve, so the graph below excludes investment income on Tier 4 investments.

The Internal Bank FY17 inflows and outflows are budgeted as follows:



**Investment income of \$6.9M excludes Tier 4 . Total with Tier 4 is \$9.2M.
 **Funding/internal loans differ from CIP spend due to timing.*

The Internal Bank funds capital projects in advance but will be reimbursed in part by future debt issuances. The inflows above include \$125.0M of tax exempt debt expected to be issued in the spring of 2017 and the outflows include \$2.0M (one quarter) of additional debt service for this issuance.

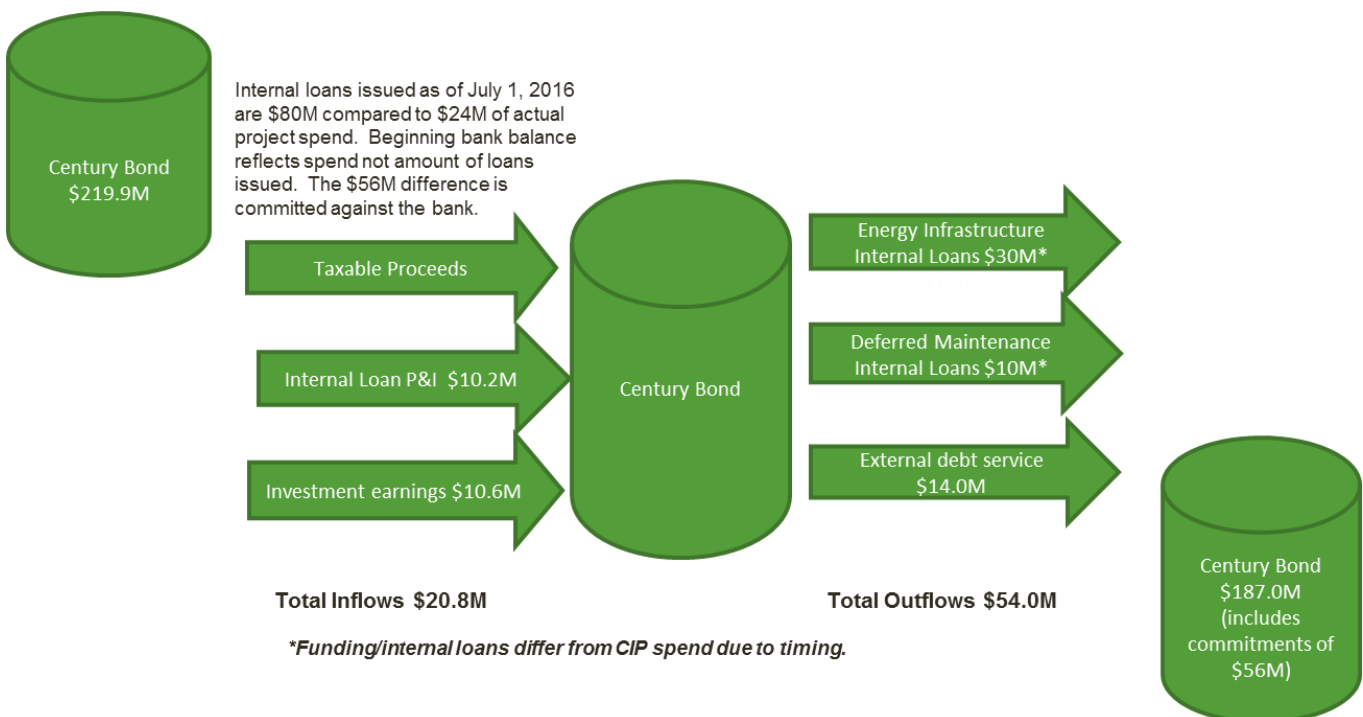
7.2.2 Century Bond Bank Model

The Century Bond Bank was created to fund energy infrastructure projects and deferred maintenance projects in order to reduce the deferred maintenance backlog and establish a framework to move to a funded depreciation model and continuously manage deferred maintenance needs over the next century. Proceeds of the bonds will be used to make a series of internal loans for the Energy Infrastructure Projects (approx. \$79M.0) and deferred maintenance projects (approx. \$160.0M in \$10.0M annual tranches). As a note, the original project budget for Lausche was \$90M but the revised EIP project budget is \$79M. At the May 2016 Century Bond Advisory Committee meeting, the Committee discussed a proposal to repurpose the \$11M excess to close the funding gap for Phase I of the Clippinger Strategy. The Committee supported the recommendation and approved moving forward with presentation of this funding strategy for approval to the University Board of Trustees in June 2016.

The Century Bond bank inflows consist of Century Bond proceeds, investment earnings, and repayment of internal loan principal and interest. The outflows consist of external debt service and internal loans issued.

Of the \$247.3M net proceeds (net of \$2.2M discount and \$0.5M issuance costs), the University invested \$97.3M in highly liquid, safe investments. As of June 30, 2016 the balance is projected at \$73.6M and is invested in short-term bond funds. The remaining \$150M is managed by the Foundation Investments Committee. Hirtle & Callaghan, the Foundation’s Chief Investment Officer, has worked with the University to put together guidelines related to the investment of the \$150.0M. In addition to the \$247.3M net proceeds, the University set aside \$7M from working capital to establish a debt reserve fund. The debt reserve fund is invested 50% in a conservative portfolio and 50% in the University’s long-term portfolio so that it may be ultimately used to repay the total outstanding principal in one hundred years. Rebalancing between the portfolios will occur over time in order to protect the principal needed to repay the full principal amount and one year’s interest at maturity. This was structured in conformance with the Guiding Principles approved by the BOT.

The Century Bond Bank FY17 inflows and outflows are budgeted as follows:



7.3 Internal Loans

Internal loans may be approved for major equipment purchases, remodeling or new construction projects and other approved uses. The Treasury Office has developed internal loan guidelines that define appropriate loan usage, terms, interest rates, and structure. Internal loans are issued according to these guidelines and are administered by Treasury Management.

7.3.1 Internal Bank Loans

The interest rate charged on internal loans was based on the blended cost of capital, including administrative and operating fees. The rate is variable over the life of the loan but will be predetermined and fixed on the first day of each calendar year (January) for the following fiscal year (July 1 to June 30).

The remaining balances of the loans issued prior to the internal bank implementation were re-amortized using the blended variable rate, and the impact on principal and interest repayments in aggregate is minimal. However, the impact on certain departments is more significant in some cases so internal loans have been restructured on a case by case basis to date. Most of the Series 2013 bond loans were restructured. Since not all of the existing loans have been restructured, the loans are currently separated into three categories: 1) Working Capital Loans; 2) Bond Proceeds Loans; 3) Restructured and New Loans.

Principal and interest payments on internal loans will be recorded at least quarterly and funded in the following manner:

1. Loans made directly to Planning Units. These include loans to Auxiliaries and units with direct external revenues and specific expansion programs (i.e., HCOM Dublin, HCOM Cleveland). Principal and interest payments on these loans are made from Planning Unit operating budgets as an operating expense.
2. Loans for execution against University CIP which do not fit into Category #1 above are paid by Central Budgeting through recovery of depreciation costs from the RCM units directly attributed to their facilities. Any shortfall is allocated across Planning Units via step down in the RCM model.

Following is a roll forward of existing, restructured, and new (based on active projects) loans from July 1, 2016 to June 30, 2017:

Ohio University
Internal Loans

Loans will be re-amortized for the remainder of their useful life under the new Internal Bank guidelines-total impact expected to be minimal.

Working Capital Loans Department Name	Name of Account/Project	Original Loan	Interest Rate	Date of Loan	Ends	7/1/2016 Loan Balance	FY17 Principal	FY17 Interest	6/30/2017 Loan Balance
Internal Loans:									
Airport	Airport T Hangars	300,000	5.50	11/19/01	2018	46,743	27,531	1,884	19,212
WOUB	Broadband Tower - Cambridge	595,200	5.50	05/31/03	2026	377,264	29,109	20,023	348,155
Engineering	Student Training 7 Piper Warriors	1,134,000	5.50	01/12/05	2020	387,869	91,250	19,055	296,619
Central Pool	WOUB Tower Lease Revenue	572,984	5.50	06/30/10	2020	266,449	61,362	14,655	205,088
International Studies	Tun Abdul Razak Maplewood Res	44,317	5.50	03/01/11	2021	25,107	4,499	1,381	20,609
Total		2,646,501				1,103,432	213,750	56,998	889,682

Bond Proceeds Loans Department Name	Name of Account/Project	Original Loan	Bond Series	Interest Rate	Date of Loan	Ends	7/1/2016 Loan Balance	FY17 Principal	FY17 Interest	6/30/2017 Loan Balance
Airport	Airport Terminal	\$ 740,000	Series 2001	Variable		2027	\$ 610,000	\$ 45,000	\$ 26,777	\$ 565,000
Arts and Sciences	W State St Lab - A & S	372,123	Series 2006A	3.5% to 5%		2025	296,636	27,294	13,331	269,341
Athletics	Track & Turf Fields	2,089,099	Series 2006A	3.5% to 5%		2025	1,665,312	153,231	74,837	1,512,081
Campus Recreation	Ping Rec Ctr	9,220,000	Series 2003	5% to 5.25%		2019	4,955,000	1,570,000	208,500	3,385,000
	Recreation Facility	1,547,481	Series 2006A	3.5% to 5%		2025	1,233,564	113,504	55,435	1,120,060
Central Pool	Athena Theatre	1,645,000	Series 2001	Variable		2027	1,355,000	105,000	59,356	1,250,000
	Child Care Center - LL Inc.	1,740,916	Series 2006A	3.5% to 5%		2025	1,387,760	127,692	62,364	1,260,067
	Child Care Center - VPFA	154,748	Series 2006A	3.5% to 5%		2025	123,356	11,350	5,544	112,006
	King Air 350	1,880,000	Series 2004	2% to 5%		2020	1,155,000	270,000	51,000	885,000
	Network Infrastructure-Phase II	6,860,000	Series 2012	2% to 5%		2023	5,030,000	640,000	174,019	4,390,000
	Network Upgrade	6,185,000	Series 2009	2% to 5%		2020	3,765,000	870,000	166,500	2,895,000
	Student Info Sys (SIS)	15,465,000	Series 2006A	3.5% to 5%		2020	9,050,000	2,315,000	391,325	6,735,000
	College of Communication Phase 2	10,830,000	Series 2013	2% to 5%		2044	10,465,000	195,000	485,075	10,270,000
	Schoonover Project	16,486,131	Series 2012	2% to 5%		2043	15,572,296	315,435	673,199	15,256,861
	Lindley Hall Upfit	2,255,000	Series 2013	2% to 5%		2044	2,180,000	40,000	101,500	2,140,000
	Safety Projects	935,000	Series 2012	2% to 5%		2043	885,000	20,000	38,006	865,000
	Six-Year CIP Planning Fund	24,115	Series 2012	2% to 5%		2043	22,576	513	965	22,062
	Tupper Hall Upfit	6,320,000	Series 2013	2% to 5%		2044	6,105,000	115,000	282,875	5,990,000
	WUSOC Legal Services Relocation	200,390	Series 2012	2% to 5%		2043	189,674	4,286	8,146	185,388
	31 South Court Street Relocations	3,586,404	Series 2012	2% to 5%		2043	3,394,618	76,715	145,782	3,317,903
	Bromley Academic Relocations	1,715,351	Series 2012	2% to 5%		2043	1,623,621	36,692	69,726	1,586,929
	Chilled Water Loop	8,665,893	Series 2006A	3.5% to 5%		2025	6,907,960	635,625	310,437	6,272,336
	Chilled Water Project	5,605,000	Series 2012	2% to 5%		2043	5,295,000	105,000	230,394	5,190,000
	Confr Ctr the Ridges	2,644,069	Series 2006A	3.5% to 5%		2025	2,107,703	193,937	94,718	1,913,766
	Ohio Air Quality Develop Auth(2012A)	19,568,654	Series 2012A	2% to 5%		2024	14,508,829	1,747,346	244,069	12,761,483
	Ohio Air Quality Develop Auth(2012B)	8,500,000	Series 2012B	2% to 5%		2028	8,500,000	-	314,500	8,500,000
	Stores/Receiving Demo	255,334	Series 2006A	3.5% to 5%		2025	203,538	18,728	9,147	184,810
	Track & Turf Fields - VPF&A	96,718	Series 2006A	3.5% to 5%		2025	77,098	7,094	3,465	70,004
	HDL Ctr Purchase Non-Tax (2008A)	7,825,000	Series 2008A	4.17% to 5%		2034	7,825,000	285,000	365,673	7,540,000
	Innov Ctr 1 (Finance)	1,179,049	Series 2001	Variable		2027	974,554	74,092	40,008	900,462
	Motor Pool Facility	330,240	Series 2001	Variable		2027	270,240	20,000	11,850	250,240
	W State St Lab - Jepson	521,181	Series 2006A	3.5% to 5%		2025	415,456	38,228	18,670	377,229
	W State St Lab - LL Income	2,418,381	Series 2006A	3.5% to 5%		2025	1,927,797	177,383	86,633	1,750,414
	WUSOC Southeast Wing Demolition	42,482	Series 2012	2% to 5%		2043	40,210	909	1,727	39,301
College of Medicine	Columbus Campus Project	11,149,843	Series 2012	2% to 5%		2043	10,535,373	212,272	455,215	10,323,101
	OUHCOM - Dublin (Columbus)	8,845,000	Series 2013	2% to 5%		2044	8,545,000	160,000	396,150	8,385,000
	paid in full FY15 W State St Lab - COM	149,058	Series 2006A	3.5% to 5%		2025	-	-	-	-
Engineering	Avionics Ctr	641,661	Series 2001	Variable		2019	342,508	108,389	14,416	234,120
	Engineering	98,339	Series 2003	5% to 5.25%		2019	52,492	16,611	2,209	35,880
	King Air - Avionics	490,000	Series 2003	5% to 5.25%		2017	130,000	130,000	2,753	-
Housing	Bromley Hall	2,535,000	Series 2001	Variable		2017	670,000	670,000	14,189	-
	S. Grn Resi Hall (new)	19,460,000	Series 2006B	3.75% to 5%		2037	18,005,000	525,000	828,106	17,480,000
Lancaster	Pickerington Center	2,240,000	Series 2003	5% to 5.25%		2024	1,745,000	180,000	85,675	1,565,000
Transportation	Baker Univ Center-Parking Garage	1,255,772	Series 2004	2% to 5%		2032	1,126,787	47,517	52,483	1,079,270
VP of Research	Innov Ctr 1 (Research)	810,111	Series 2001	Variable		2027	669,606	50,908	27,489	618,698
VP of Student Affairs	Baker University Center	36,904,228	Series 2004	2% to 5%		2032	33,113,213	1,397,483	1,543,517	31,715,730
Total		232,482,769				195,052,776	13,853,234	8,247,304	181,199,541	

Restructured & New Internal Loans Department Name	Name of Account/Project	Original Loan	Loan Type/Source	Interest Rate	Date of Loan	Ends	7/1/2016 Loan Balance	FY17 Principal	FY17 Interest	6/30/2017 Loan Balance
Central Pool	OUHCOM - Cleveland	16,400,000	Interest only	4.75%	5/1/2016	5/1/2017	-	-	779,000	-
	Clipping Phase I	18,000,000	Construction loan	4.75%	7/1/2016	7/1/2046	18,000,000	207,773	638,802	17,792,227
	Indoor Multi-Purpose Facility	5,480,000	Gift advance-interest	4.75%	6/5/2013	7/1/2020	-	-	261,047	-
	Indoor Multi-Purpose Facility	2,500,000	Balance after gifts	4.75%	6/5/2013	6/1/2044	2,384,490	41,903	112,524	2,342,587
	paid by Athletics Indoor Multi-Purpose Facility	NA	Pepsi Pouring Rights	NA			NA	(7,476)	(112,524)	(120,000)
	McCracken Hall Renovation	20,720,400	Series 2013, \$4.2M	4.75%	4/1/2015	1/1/2045	20,399,600	336,311	963,049	20,063,289
Airport Support	King Air 350	1,295,000	Working Capital	4.75%	1/1/2016	1/1/2028	1,274,828	83,113	59,088	1,191,715
Athletics	Indoor Multi-Purpose Facility	5,480,000	Gift Advance-principal	NA	7/1/2016	7/1/2020	5,480,000	1,096,000	-	4,384,000
	Indoor Multi-Purpose Facility	NA	Pepsi Pouring Rights	NA			NA	7,476	112,524	120,000
	Sook Academic Center*	3,750,000	Gift bridge	4.75%	TBD	TBD	-	-	-	-
Business	CSC Renovation	3,185,000	Gift bridge	4.75%	4/1/2015	1/1/2020	2,606,695	606,267	113,125	2,000,428
College of Medicine	OUHCOM - Cleveland	5,000,000	Operating loan	4.75%	7/1/2018	7/1/2027	-	-	-	-
	OUHCOM - Cleveland	16,400,000	Construction loan	4.75%	7/1/2017	7/1/2026	16,400,000	-	-	16,400,000
Education	McCracken Hall Renovation	10,000,000	Gift advance-interest	4.75%	when \$20.7M spent		10,000,000	-	475,000	10,000,000
Engineering	Multiphase Tech Corrosion Center	1,600,000	Construction loan	4.75%	6/1/2015	4/1/2025	1,471,811	134,387	67,541	1,337,424
	ARC FY15 Operating Deficit	2,200,000	FY15 Operating Deficit	4.75%	7/1/2015	6/30/2025	2,150,000	50,000	-	2,100,000
	ARC Integrated Learning Research	3,502,257	Construction loan	4.75%	7/2/2015	6/30/2041	3,429,513	76,200	162,902	3,353,313
Housing	Housing Development Phase I	100,000,000	Series 2013, \$85.5M	4.75%	4/1/2004	4/1/2044	98,073,547	1,723,453	4,628,404	96,350,094
	Housing Development Phase II*	60,000,000	Construction loan	4.75%	TBD	TBD	-	-	-	-
	Jefferson Hall Renovation	25,800,000	Construction loan	4.75%	4/1/2016	4/1/2046	25,800,000	399,444	1,218,455	25,400,556
Library	Alden Library Renovations*	9,600,000	Construction loan	4.75%	TBD	TBD	-	-	-	-
Real Estate Office	Dublin -IEC	900,000	Working Capital	4.75%	9/1/2015	4/1/2030	480,692	154,091	17,663	326,601
	Dublin -IEC Parking Lot	630,000	Working Capital	4.75%	7/1/2015	4/1/2016	-	-	-	-
Total		312,442,657				207,951,176	4,908,941	9,496,601	203,042,235	
GRAND TOTAL		547,571,927				404,107,384	18,975,926	17,800,903	385,131,458	

**Design phase expected to begin in FY17*

36,776,829 total P&I

7.3.2 Century Bond Loans

Century Bond loans will be issued to Central Budget, with principal and interest recovered through the funded depreciation model as described above. The interest rate charged on the internal loans from the Century Bond program is 5.6%, which equates to the fixed rate on the Century Bonds. An internal loan investment pool will be used for internal loan principal and interest payments in order to separate this activity from the original proceeds and provide for recycling of the bond funds to reduce the amount of future debt and fund the ongoing deferred maintenance program.

Following is a roll forward of Century Bond loans from July 1, 2016 to June 30, 2017:

**Ohio University
Century Bond Loans**

Department Name	Name of Account/Project	Original Loan	Interest		7/1/2016		FY17		6/30/2017	
			Rate	Date of Loan	Ends	Loan Balance	Additions	Principal	Interest	Loan Balance
Internal Loans:										
Central Finance	Deferred Maintenance-FY15	\$ 10,000,000	5.59%	12/01/14	6/1/24	\$ 8,415,152	\$ -	\$ 860,416	\$ 458,548	\$ 7,554,736
Central Finance	EIP-1st Installment	30,000,000	5.59%	12/01/14	6/1/44	29,172,797	-	449,090	1,624,570	28,723,707
Central Finance	Deferred Maintenance-FY16	10,000,000	5.59%	12/01/15	6/1/25	9,229,415	-	814,263	504,702	8,415,152
Central Finance	EIP-2nd Installment	30,000,000	5.59%	12/01/15	6/1/45	29,597,797	-	425,000	1,648,659	29,172,797
Central Finance	Deferred Maintenance-FY17	10,000,000	5.59%	12/01/16	6/1/26	-	10,000,000	770,585	548,380	9,229,415
Central Finance	EIP-3rd Installment	19,000,000	5.59%	12/01/16	6/1/46	-	19,000,000	254,729	1,058,589	18,745,271
Central Finance	EIP-Clippinger Phase I	11,000,000	5.59%	12/01/16	6/1/46	-	11,000,000	147,474	612,867	10,852,526
Total		\$ 120,000,000				76,415,161	40,000,000	3,721,557	6,456,315	112,693,604
									Total P&I	10,177,872

8 Compensation

8.1 Salary and Wages

8.1.1 Total Compensation Initiatives

Creating effective total compensation plans has been identified as a strategic priority essential to retaining the University's extraordinary faculty and staff. Post implementation of the Compensation 2014 Project, a model to review pay compression and pay inversion has been implemented.

1) *Administrative and Classified Non-Bargaining Unit Equity Pool Summary*

FY 2016 Equity Pool Distribution

As anticipated with the completion of the COMP 2014 project, the salary increases to the new pay grade minimum and the implementation of a new pay structure and the associated pay administration guidelines have resulted in unintentional pay compression* and pay inversion** issues for existing employees. In conjunction with annual increases in FY16, an additional 1% pool of funding was utilized to address these pay compression and inversion issues. The Compensation team identified candidates for consideration of this equity funding based on expected compa ratios***, time in job, performance data, and available funds. Candidates for this equity increase were Administrative and Classified Non-Bargaining Unit employees who had salaries below the market reference point (pay grade mid-point), but their time in their job and other quantitative data appeared to suggest higher placement within the pay grade range. There were 446 Administrative and Classified Non-Bargaining Unit employees who received an equity increase in January 2016. The average salary increase amongst those eligible was \$2,545. The total investment made towards the equity program in FY16 was \$1.1M.

***Pay Compression** is a situation that occurs when there is little to no difference in pay between employees regardless of their skills or experience.

****Pay Inversion** exists when starting salaries for new employees are higher than salaries for existing employees.

*****Compa-ratio** is the percentage obtained by dividing the actual salary paid to an employee by the midpoint of the salary range for that position

FY17 Equity Pool Proposal

The equity review process that occurred in FY16 will be ongoing in FY17. The estimated equity investment for FY17 is \$1.2M. In July 2016, Planning Units will receive 0.5% of the equity pool for distribution to employees identified within the equity model. Units will receive a proportionate dollar amount of the 0.5%, based on the employees eligible for an equity increase within their unit. Planning Units will have the discretion to allocate those funds to employees identified as eligible, not to exceed what the model identifies as expected compa ratio. Employees will be eligible for an equity increase if their expected compa ratio is identified as less than their current compa ratio based on length of time in job.

The remaining 0.5% of the equity pool will be held for distribution in early 2017. This will allow for completion of the required biennial equity study, which may impact the distribution model. In addition, the On May 18, 2016 the DOL announced that the Fair Labor Standards Act (FLSA) exempt salary threshold will increase to \$47,476 effective December 1, 2016. Analysis is still ongoing but increases are expected for existing employees who are close to this new threshold, in order to maintain their exempt status. This is described in further detail on later in this section.

FY 2017 Merit Pool Proposal

The FY17 salary raise pool for Ohio University is 2%. Planning Units will need to manage total increases to control totals provided to Planning Units. Control totals were established by taking a data snapshot February 15, 2016. Compensation will monitor annual increases against the control total number provided to Planning Units.

2) *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
- A recommendation to invest a proportional percentage in compensation for regional tenure-track faculty
- A recommendation to invest a proportional percentage in Group II faculty (non-tenure track)

In FY15, the first year of these investments was included in the Operating Budget. This was a total investment of

- \$1.3M for tenure-track faculty on the Athens campus.
- A 2.19% pool for regional tenure-track faculty, which was an estimated investment of \$540,000.
- A 2.19% pool for non-tenure-track (Group II) faculty, which was an estimated investment of \$740,000 on the Athens campus and \$940,000 on the Regional Campuses.

In FY16, the analysis of the investment needed to reach the goals of the plan was updated to take into account the effect of the investments in the first year compared to the results of the other universities in the state. This analysis showed good progress towards achieving the goal and as a result the investments needed in year 2 are reduced as follows:

- \$850,000 for tenure-track faculty on the Athens campus
- A 1.36% pool for regional tenure-track faculty, which is roughly \$325,000
- A 1.36% pool for non-tenure-track (Group II) faculty on both the Athens (approximately \$450,000) and Regional Campuses (approximately \$575,000)

For FY17, the investment was left the same as FY16 since comparative data from the other universities is not complete. Once that data is available, the analysis will be updated to determine if the goal was reached or if further investment in future years might be needed.

3) Fair Labor Standards Act Regulatory Changes

The Department of Labor (DOL) has released its final regulations to increase the standard salary level to qualify for exemption from the FLSA overtime requirements from \$455 a week (\$23,660/year) to \$913 a week (\$47,476/year). The regulation also will have an automatic threshold increase every three years to maintain the level at the 40th percentile of the lowest wage census region. The standard “duties test” will remain unchanged. The new regulations were released on May 18 and will be effective December 1, 2016. While this final rule has been issued, Congress will continue to try to nullify the rule through legislation requiring the DOL to conduct a robust economic analysis of how changes to overtime regulations will impact employers before issuing a new rule.

Ohio University’s next step is to continue the analysis of our current salaried exempt employees below the proposed threshold to determine which employees and job families or sub-families should be converted to non-exempt status or have their salary increased to above the new minimum in order to retain their exempt status. We will be reviewing any specific higher education exemptions and guidance provided by the Department of Labor. We will also be reviewing the potential impacts on telecommuting, flexible workplace schedule policies, salary compression and converting the newly non-exempt employees to hourly employees paid on a biweekly frequency. HR-Compensation will work with Planning Units to finalize decisions and to communicate with all impacted employees.

The below table summarizes the cost by Planning Unit of increasing base salaries of any current exempt employee below the new threshold to \$47,476 in order to maintain exempt status. The data does not take into consideration any employee who is below due to their full time equivalent being less than 1.0 or if the employee may meet one of the potential exemptions of the salary basis test.

Planning Unit	Total Annual Cost to Keep Exempt	Employees
Arts & Sciences	\$ 127,622	14
Business	19,885	4
Communication	93,417	15
Education	35,162	5
Engineering	41,011	12
Fine Arts	50,638	6
Office of Global Affairs & International Studies	50,528	8
Graduate College	164,076	15
Health Sciences & Professions	198,375	24
Intercollegiate Athletics	245,699	33
Library	2,215	1
Heritage College of Osteopathic Medicine	227,715	45
President	51,744	8
Provost	352,049	49
Student Affairs	461,156	43
University College	148,402	20
Voinovich School	88,698	12
Finance & Administration	271,031	49
Advancement	97,992	20
Regional Higher Education	175,490	24
Grand Total	\$2,902,905	407

8.1.2 Personnel

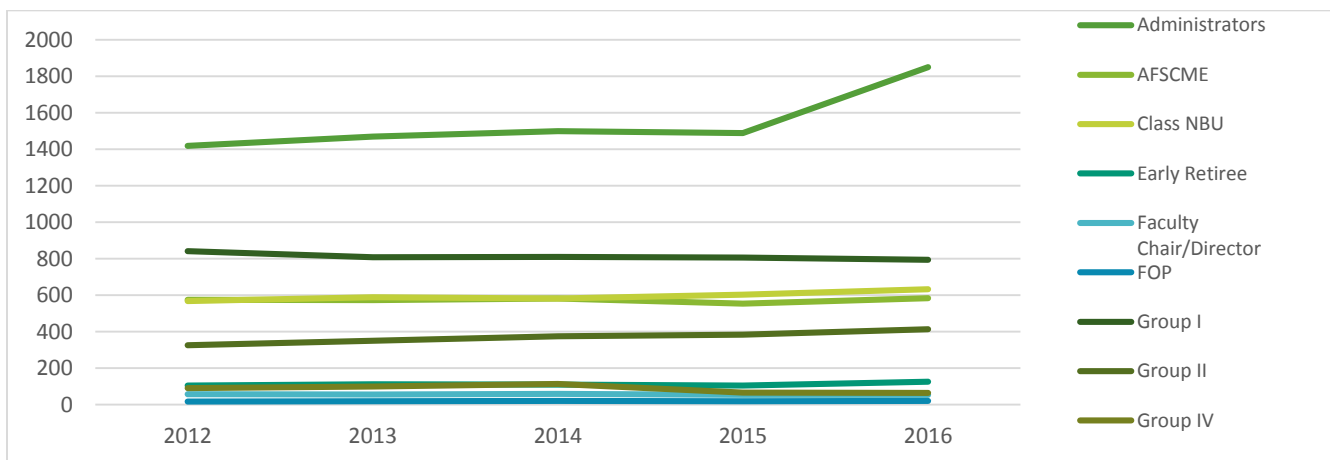
Employee Headcount

The following tables illustrate the University's employment trends by job category for FY12 through FY16. It is important to note that the headcounts represent a snapshot of filled positions only, including both full-time and part-time employees, but excluding temporary and group III employees. The census is taken the same time each year (on November 1) to provide a consistent frame of reference. Consequently, the census does not exactly represent staffing level fluctuations throughout the year.

Employee Headcount by Job Category

	FY12	FY13	FY14	FY15	FY16
Administrators	1,419	1,469	1,499	1,489	1,850*
AFSCME	574	573	581	553	584
Class NBU	567	589	581	602	632
Early Retiree	105	111	110	104	126
Faculty Chair/Director	57	56	58	53	54
FOP	16	19	21	18	21
Group I	841	808	809	807	794
Group II	326	350	375	384	413
Group IV	91	99	113	66	64
Total Job Category Headcount	3,996	4,074	4,147	4,076	4,538
%Increase		2.0%	1.8%	-1.7%	11.3%

*More than 300 positions were converted from Group III positions and were moved into our administrative job structure. These positions had not be included in previous years' headcounts.



8.1.3 Salary Summary

Total Salaries by Job Category

The following salary summary table provides comparative salary information by employee categories for FY10 - FY15, as well as the forecasted salaries for FY16 and budgeted salaries for FY17.

<i>Represented in \$ Millions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Forecast	2017 Budget	% Change
Faculty	\$ 111.5	\$ 113.1	\$ 114.6	\$ 124.6	\$ 124.7	\$ 133.7	\$ 135.2	\$ 145.0	7.2%
Administrative	86	87.6	89.1	94.1	101.8	108.3	111.1	124.6	12.2%
Classified	45.4	44.1	43.5	43.7	46.2	48.9	54.2	54.5	0.6%
Graduate Assistant	19.2	19.4	19.1	21	20	21.1	20.9	21.9	4.8%
Student	14.3	14.6	15.3	16	16.1	17.7	18.5	16.9	-8.6%
Other Payroll*	0.7	1	1.6	3.3	1	1.1	1.1	0.9	-18.2%
Grand Total	\$ 277.1	\$ 279.8	\$ 283.2	\$ 302.7	\$ 309.8	\$ 330.8	\$341.3	\$ 363.8	6.6%

*Other Payroll includes: Employee cash awards, allowances, including auto, broadband, cell phone, uniform, and housing

Total Salaries by Planning Unit

The following salary summary table provides comparative salary information by Planning Unit for FY10 through FY15, forecasted salaries for FY16 and budgeted salaries for FY17.

Planning Unit <i>Represented in Millions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Forecast	2017 Budget
College of Arts and Sciences	\$48.2	\$48.8	\$49.1	\$52.1	\$50.7	\$56.2	\$53.6	\$56.1
College of Business	10.7	11.3	12	14.5	15.6	14.1	17.2	19.8
Scripps College of Communication	13.7	13	12.4	12.6	13.2	12.8	14.2	15.0
Patton College of Education	8.9	10.9	10.8	11	10.5	11.9	13.1	13.4
Russ College of Engineering	19.2	19.9	20	21	20.8	23.1	23.2	23.9
College of Fine Arts	11.1	11.1	10.9	11.5	11.4	11.8	12.0	12.6
College of Health Sciences & Professions	12.1	9.9	11.3	13.1	15	17.5	19.4	21.2
University College	2.2	2.3	2.6	2.8	3.4	3.9	3.9	4.2
Global Affairs & International Studies	2.4	2.6	2.5	2.7	2.7	2.7	2.5	2.7
Honors Tutorial College	0.4	0.4	0.4	0.5	0.5	0.5	0.8	0.7
Voinovich School	4.1	4.6	4.7	5.1	5.1	5.1	6.0	6.8
Heritage College of Osteopathic Medicine	17.6	17.8	18.7	20.6	22.4	26.4	28.8	32.6
Regional Campuses	33.5	35.1	34.5	35.2	34.9	35.2	33.5	34.0
Intercollegiate Athletics	5.3	5.2	5.7	6.4	6.6	6.6	7.0	7.4
Advancement	3.6	3.6	4.2	4.3	4.6	4.9	5.1	5.9
Library	4.9	4.4	4.2	4.2	4.3	4.4	4.6	5.0
President	3.6	3.8	3.4	3.6	3.8	4.4	4.2	5.2
Provost	11.5	11.5	12.2	14.8	13.2	13.0	12.8	12.2
Student Affairs	9.7	8.9	8.8	9	9.6	10.5	11.5	11.9
Research	4.1	4.2	4.2	4.8	5.1	5.0	4.7	5.0
Finance and Administration	50.3	50.6	50.6	52.8	56.6	60.9	63.2	68.2
Other	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Grand Total	\$277.1	\$279.8	\$283.2	\$302.6	\$309.7	\$330.8	\$341.3	\$363.8

8.2 Benefits Expense

8.2.1 FY15 Benefits Expenses

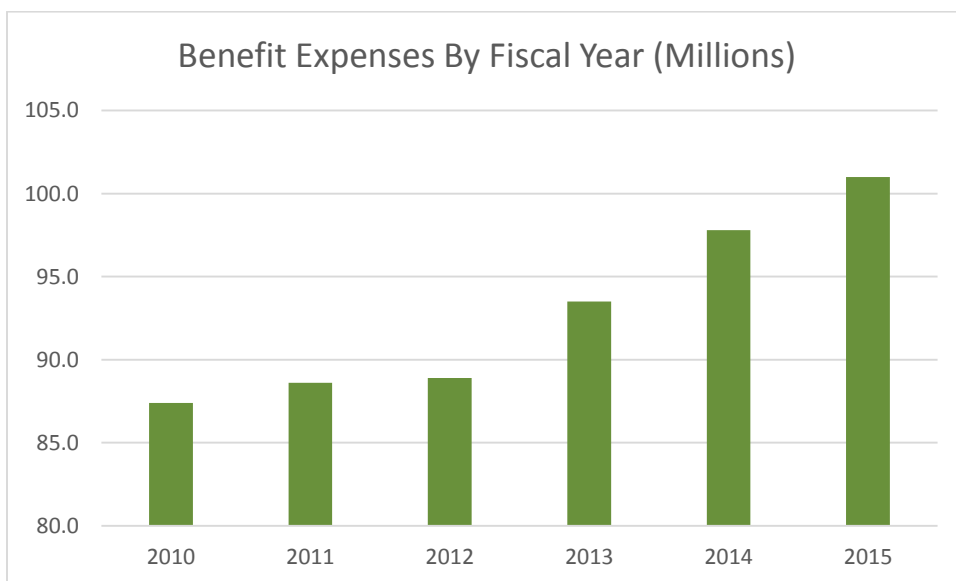
The University provides a comprehensive benefits program to faculty and staff as part of their total compensation package. Benefits for 2015 were roughly \$101.0M and are grouped in the following categories:

- Retirement: the University contributions to OPERS, STRS, and the Alternative Retirement Plan for faculty, staff, and students.
- Health and welfare: health, vision, dental, life and disability insurances, etc. for faculty and staff.
- Mandated: legally required benefits including workers compensation, Medicare, unemployment, and occupational health.
- Educational Benefits
- PTO Retirement Pay Out: sick pay out (mandated by State law) and vacation pay out at retirement.
- Miscellaneous: Child care center support, parental leave, AFSCME contract related costs, and relocation expenses.

Figures presented in Section 8.2.1 represent actual benefits paid and may vary from the financial statement view based on accruals and financial statement adjustments.

Major benefit categories as a percent of total costs for FY10–FY15:

Retirement contributions and health and welfare benefits consistently account for roughly 83.3% of overall benefits costs. Educational benefits and mandated benefits represent approximately 13.6% of costs with the remaining benefits all under 3.1% each.



**Benefits Expenses Growth by Fiscal Year*

<i>Represented in Millions</i>	FY10	FY11	FY12	FY13	FY14	FY15
Health and Welfare	\$ 38.3	\$ 39.6	\$ 37.8	\$ 40.1	\$ 43.2	\$ 42.9
Retirement	34.5	34.8	35	36.8	38.1	41.2
Mandated	5.8	5.6	6.0	6.7	6.4	5.9
Educational Benefit	6.6	6.5	6.6	6.7	7.2	7.9
PTO Retirement Pay Out	1.6	1.4	2.7	2.1	1.4	1.9
Miscellaneous	0.6	0.7	0.8	1.1	1.5	1.2
Total	\$ 87.4	\$ 88.6	\$ 88.9	\$ 93.5	\$ 97.8	\$ 101.0
% Growth		1.4%	0.3%	5.2%	4.6%	3.3%

Health and Welfare Benefits Focus

Health and Welfare Benefits include health, vision, dental, life, and disability insurance and related expenses. Total Health and Welfare benefits costs were relatively flat for FY15 compared to FY14. The main driver was less than expected medical claims costs. Despite a 5.1% increase in the number of insured employees, medical claims costs grew just 3.3% (\$35.9M vs \$37.1M), which is 7.6% less than projected. A 7.8% reduction in inpatient utilization was the main driver of the slower than expected growth.

Total University costs decreased by 0.7% in FY15. FY16 projected costs are expected to increase by 14.2%. Current figures indicate the University is on pace to meet these projections.

<i>Represented in Millions</i>	FY11	FY12	FY13	FY14	FY15	FY16 Projection	FY17 Projection
Health/Dental Claims	\$ 39.8	\$ 41.1	\$ 43.4	\$ 45.8	\$ 46.4	\$ 53.1	\$ 56.5
Fees and Other Insurance	4.8	4.4	4.5	5.3	6.2	6.2	6.3
Employee Contributions	(5.1)	(7.8)	(7.8)	(7.9)	(9.7)	(10.3)	(11.7)
Total University Cost	\$ 39.5	\$ 37.7	\$ 40.1	\$ 43.2	\$ 42.9	\$ 49.0	\$ 51.1
% Growth	3.5%	-4.5%	6.2%	7.7%	(0.7%)	14.2%	4%

Legend:

Health/Dental Claims: Claims reported for health and dental plans

Fees and Other Insurance: Insurance company administrative fees, life insurance, disability insurance, employee assistance program, HMO (Eastern Campus), wellness programs.

Employee Contributions: Employee premiums for medical plans, dental plans, COBRA, and life insurance plans.

8.2.2 Benefits Advisory Council Update:

The Benefits Advisory Council continues work on its charge of analyzing and making recommendations related to University benefit plan designs in conformance with the guiding principles and strategies set by the Total Compensation Committee under the direction of the President.

Last year, the committee made a series of recommendations including increasing employee cost sharing within the University’s health plans, tightening faculty and staff benefits eligibility, and establishing goals regarding reserve levels and annual inflationary costs to the University. The recommendations are planned to be phased in over three years and are projected to reduce University costs by \$4.2M.

As a result of the changes, the University’s health plans are on target to avoid the “Cadillac Plan Tax” included in the Patient Protections and Affordable Care Act (ACA) through at least the year 2022. The committee will continue to monitor plan costs and make recommendations to ensure avoidance of the tax, which is required by State of Ohio law. The University’s benefits budget is also currently on pace to maintain benefits costs to the University of no more than 5.0% per year as recommended by the committee. This year the committee recommended the following:

1. PPO Plan: Implement year two of the three year plan for premium and plan design changes (see below).
2. Dental Plan: Increase the annual plan maximum from \$750 to \$1,000 per covered individual; implement a premium for single coverage for the first time.
3. Vision Plan: Offer two new vision options to faculty and staff with the employee premiums percentage set at the same level as the PPO Plan.
4. Short Term Disability: Offer a new voluntary (100% employee paid) short term disability plan with a 14 day elimination period and benefit of 60% of weekly pay, up to a limit of \$2400.
5. Pilot Leave Programs: Transition the pilot Parental Leave program to official benefits policy status, with appropriate revisions as directed by Human Resources.
6. Transgender Health Care: Ensure the PPO Plan, including the prescription drug plan, provide coverage for transgender health care, which entails removing gender limits to procedures and providing coverage for medically necessary gender reassignment surgery.

Three Year PPO Plan Premium and Plan Design Strategy

Options	Current	FY16	FY17	FY18
		Plan Change	Plan Change	Plan Change
Deductible	\$200/400	\$400/800	\$450/900	\$500/1000
Co-Insurance Maximum	\$1000/2000	\$1500/3000	\$1750/3500	\$2000/4000
Co-Insurance %	90.0%	85.0%	80.0%	
Office Visit Copays	\$20	\$25		
Rx Retail Copays	\$10/\$20/\$30	\$20/\$30/\$40		
Rx Mail Copays	\$15/\$30/\$45	\$25/\$35/\$55		
Employee Premium %				
Single – Single+1 - Family	15%-15%-15%	15%-16%-17%	15%-17%-19%	15%-17.5%-20%

Cost Avoidance Impact of Healthcare Changes

	FY16	FY17	FY18
Annual	\$2.5	\$1.1	\$0.6
Prior		2.5	3.6
Cumulative		\$3.6	\$4.3

8.2.3 Affordable Care Act

The University continues to comply with Affordable Care Act regulations regarding minimum essential coverage, minimum value/cost, and employee eligibility.

ACA Measurement Period Ending March 31, 2015

In FY15, the University tracked 9,165 variable hour employees last year, with 15 qualifying for health care by averaging greater than 30 hours per week during the measurement period, as detailed below.

Variable Hour Employee Tracking

Category	Employees Tracked
Administrator	607
Classified	31
Faculty	875
Student	7,652
Total	9,165

ACA Qualifiers and Dispensation

Employees Deemed Full Time*	15
# offered coverage and remained in a part-time status	3
# Not re-employed	12

*Deemed full-time as defined by ACA

ACA Measurement Period Ending March 31, 2016

In FY16, the University tracked 12,573 variable hour employees with 14 qualifying for health care by averaging greater than 30 hours per week during the measurement period, as detailed below.

Variable Hour Employee Tracking

Category	Employees Tracked
Administrator	595
Classified	44
Faculty	1,239
Student	10,695
Total	12,573

ACA Qualifiers and Dispensation

Employees Deemed Full Time*	14
# offered coverage and remained in a part-time status**	6
# Not re-employed	7

*Deemed full-time as defined by ACA

** Tentative: 6 scheduled to be offered and remain part-time. 1 still under review.

8.2.4 Educational Benefits

The University provides educational benefits to faculty, staff, retirees, and their dependents as follows:

- Full Time Faculty and Staff: 100% of the instructional fee and 100% of non-residency fee, if applicable.
- Part Time Benefits Eligible Faculty and Staff:
 - Employees with FTE of 0.67 or greater: 100% of the instructional fee and 100% of non-residency fee, if applicable.
 - Employees with FTE less than 0.67: Instructional fee and non-residency fee, if applicable, will be waived based on FTE level.
- Full Time AFSCME union employees receive 100% of the instructional fee and non-residency fee, if applicable. Part-Time AFSCME union employees receive 50% of the instructional fee and non-residency fee, if applicable.

8.2.5 Mandated Benefits

- Workers Compensation is funded via a charge to Planning Units based on gross wages as follows:
 - Operating: \$0.00739
 - Dining: \$0.03335
- Medicare is funded via a charge of \$0.0145 per gross wages to Planning Units.
- Unemployment is billed to the University by the State of Ohio with charges based on each individual claim.

8.2.6 Retirement Contributions

In 2015, STRS and OPERS announced changes to retirement contributions, including changes to the mitigating rate. The mitigating rate reflects University contributions that are directed to STRS and OPERS to offset the negative impact of the ARP, Member Directed Plan, and Combined Plan.

In June 2015, House Bill 64 was signed by the Governor and froze the mitigating rate for both STRS and OPERS for two years or until a long term solution regarding the mitigating rate is enacted. However, STRS planned member contributions scheduled for July 2016 remained in place.

Retirement Plan Contributions - OPERS and OPERS-ARP

	OPERS Defined Benefit Plan	ARP and OPERS DC Plan
Employee Contribution	10.0%	10.0%
University Contribution	14.0%	13.23%
Total Contribution to Employee's Retirement Plan	24.0%	23.23%
University Contribution to Mitigating Rate	not applicable	0.77%

Retirement Plan Contributions - STRS and STRS-ARP

	STRS Defined Benefit Plan		ARP and STRS DC Plan	
	Current	July 2016	Current	July 2016
Faculty Contribution	13.0%	14.0%	14.0%	14.0%
University Contribution	14.0%	14.0%	14.0%	14.0%
Contribution to Faculty Plan	27.0%	28.0%	23.5%	23.5%
University Contribution to Mitigating Rate	not applicable		4.5%	4.5%

9 Capital Improvement Plan & Deferred Maintenance

9.1 Comprehensive Master Plan Update

Each year Ohio University engages upon a collaborative process to review and prioritize the capital needs across the institution. This includes a review of annual and biennium needs within a six-year context and looks at all available fund sources collectively.

The following describes the process that has been undertaken which will result in the final FY17-FY22 Six Year CIP Update approval in August, 2016.

WHERE WE HAVE BEEN

The last six year CIP update was submitted in the Fall of 2013. It included a comprehensive look at what projects the University would like to move forward with, should funding be affordable. After the Six Year plan was submitted, the University provided Annual CIP's to share with the Board the work that was anticipated to move forward with in the next Fiscal Year.

The FY15 and FY16 annual plans, approved by the board in June 2014 and June 2015 respectively, provided the guiding plan for the work that has taken place over the past biennium. The University has made significant investment in projects to address deferred and facility maintenance, both planned and unplanned, utilizing the State Appropriations designated for this purpose, the first tranche of Century Bond funding, and institutional facility reserves. Several investments were also made in major capital and in the Energy Infrastructure Projects Initiative (EIP).

FY15-FY16 Major Projects:

The University completed twenty seven large projects (\geq \$500K) between June 2015 and 2016 totaling over \$102M on the Athens, regional and satellite campuses. The University also completed 34 small projects ($<$ \$500K) totaling about \$8M during the same time period for a total of 69 projects.

- The Lindley and Tupper Hall projects provide swing space for construction throughout the six-year capital plan. Both projects were complete in FY15. The College of Education has been using these facilities as swing space while McCracken Hall is under construction.
- OUHCOM Cleveland
- Housing Phase I Development
- Boyd Dining Hall Renovations
- Classroom Upgrades
- College of Business Renovations to CSC

Deferred Maintenance:

- Aquatic Center ADA path of travel improvements
- Chubb Hall cooling and HVAC repairs
- Convocation Center concrete restoration work
- Ellis Hall cooling, flat roof, and drain repairs
- Glidden Hall HVAC distribution system
- Hwa Wei Lee Library Annex building envelope and HVAC
- Lin Hall Roof, HVAC, and Fire Systems

- Lindley Hall deferred maintenance component
- Tupper Hall deferred maintenance component
- McKinley Ave roadway design
- Putnam Hall roofing
- West Green roofing
- Replacement of obsolete Fire Alarm panels in numerous academic and residential housing buildings
- Renewal of Housing and Residence Life facilities

Energy Infrastructure Project (EIP):

In June 2014 the BOT approved the Energy Infrastructure Project (EIP) initiative which consists of a series of projects with an estimated total cost of \$79.0M. This initiative includes the development of a utility master plan, addresses a backlog of critical utility deferred maintenance, capital expenditures for replacement and additions to production and distribution capacity and capability while meeting climate and regulatory requirements in lieu of constructing a combined heating and power plant at this time.

The EIP spans a number of fiscal years and is to be funded with the Century Bonds issued in November 2014. In the FY15-FY16 Biennium, the following projects were executed against the EIP:

- Reconstruction of the utility tunnels tops beneath Mulberry Street and Park Place and repair of steam system lines and equipment within the tunnels.
- Commissioning of a new 2,500 ton chiller at the West Green plant.
- A fourteen-day shutdown of the low pressure steam system to inspect and perform critical system repairs to valves and traps, and to fix leaks in both FY15 and FY16.
- Upgrade of chilled water lines from Baker University Center to Porter Hall to improve system performance.
- An extended shutdown of the high pressure system to repair equipment and fix leaks
- An agreement with Columbia Gas for construction of a new medium pressure gas line to serve the Athens area that will save the University \$2M in capital costs.
- Commissioning of temporary boilers to permit the University to meet institutional and regulatory goals for sustainability and The Climate Action Plan.
- Obtaining required Ohio EPA air permits.
- Undertake design for permanent boilers.
- Completion of the Utility Master Plan.
- Electric distribution upgrades.

9.2 Updating the 6 Year CIP for FY17 – FY22:

Campus Planning, Principles, Prioritization and Resource Validation

Over the past biennium, the University has integrated several planning processes to provide visioning, data driven decision making, and resource planning to support capital project prioritization and validation. These efforts provide the foundation for project inclusion in the updated Six Year CIP.

Campus Comprehensive Master Plan 2016: Complete and approved March 2016

The Comprehensive Master Plan provides a long-term vision with a look at near term needs to provide guidance for the execution of OHIO's CIP and related capital investments. It ensures that the construction and placement of buildings, utilities, transportation, and other infrastructure components support the University's mission and academic plans. These projects often involve a multi-year implementation process that is reliant upon swing space, funding feasibility, relocations, or expanding a unit's current footprint.

Deferred Maintenance Assessments: In process and expected to be completed by December 2016

The Deferred Maintenance Assessments provide a complete inventory of building condition needs across the University's physical inventory. The data is placed within a centralized database system and metrics are applied to prioritize investments. The comprehensive view of needs is also utilized to provide an updated deferred maintenance backlog total from which we will validate investment impacts. The assessments have been prioritized in multiple phases to support CIP steps and submission deadlines.

Utility Master Plan: In process with a draft expected to be ready for review in October 2016.

While the Comprehensive Master Plan guides the visible environment, the Utility Master Plan provides the framework for the unseen infrastructure that is key in making the system work. The Utility Master Plan effort provides the basis for the investment and prioritization of the Energy Infrastructure Project (EIP).

Debt and Resource Planning:

Debt is a limited resource available to the University to finance facility and infrastructure projects. The University currently has outstanding debt and the University's debt capacity and affordability need to be evaluated to determine the amount of debt that can be used to fund capital projects. Since the last six-year update, the University created an office of Treasury Management. This office has been working with University Leadership and external advisors to evaluate the debt capacity and affordability to determine resource availability and timing for accessing debt markets. The University has also been working with units requesting debt to fund their projects to assess central and unit affordability. This review consists of the analysis of timing and dollars needed to complete some capital projects in conjunction with unit's available resources for debt service. See Section 7 for details regarding Treasury and Debt Management.

Centralizing Project Information:

The University has built a new Capital Improvement Plan Database which provides a central resource to review all attributes of the capital projects from past inclusion in capital plans to future requests to be in the capital plan. This database will support ability to create reports enabling a comprehensive view. With several academic and administrative units across the campus each with different capital needs, the database will provide the University with a tool to understand the collective University capital program.

Capital Plan Prioritization Principles:

The University developed the following principles to guide prioritization efforts.

Mission Impact of the Project

- Projects that impact greater numbers of students and faculty as well as their ability to conduct core academic functions should have higher priority.
- Projects that address situations where the core academic functions are diminished or interrupted by the condition or configuration of space should be prioritized based on the level of disruption.
- Projects enabling new academic activities of strategic University importance should have higher priority.

Facility Characteristics

- Projects that are needed to prevent the loss of a facility should have priority depending on the strategic importance of that facility in supporting the core operations of the University.
- Facilities with greater age and poorer condition should be given priority depending on the strategic importance of that facility in supporting the core operations of the University.

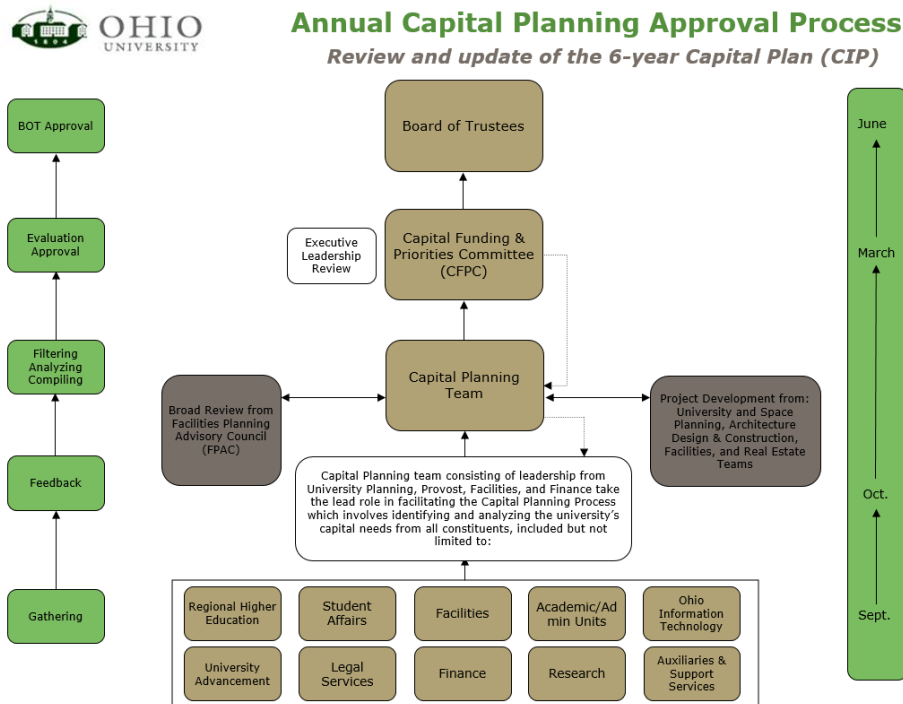
Project Funding Plan

- Projects fully funded by Planning Unit resources or gifts are included so long as other critical operations are not negatively impacted.
- Projects requiring access to bridge funding are further constrained by the ability of the planning unit to repay funding with interest.
- Projects requiring debt are even further constrained by the debt capacity of the University and the ability of the budget to hand the debt service payments.

9.3 CIP Process Overview

With the results of the planning efforts described above coming in at different intervals and with specific timing requirements from the State to submit biennium capital plan projects, the effort to update the Six Year CIP has been a multi-step process with each step building on the previous.

Updating the CIP is a collaborative process which begins in the fall where meetings with leadership from every unit across the campus are held to review the past, current, and anticipated future capital needs. The feedback from these discussions includes the unit’s prioritization for future needs and is analyzed, filtered, and reviewed for capacity, affordability, and project timing by the Capital Planning Team. Upon a unit’s submission of their capital priorities, a number of steps are taken for a project to be included in the updated six year CIP including deferred maintenance prioritization, programmatic impact, funding affordability, debt capacity, and swing space availability. A series of meetings throughout the year include vetting and feedback from each unit as well as with groups such as Facilities Planning and Advisory Council (FPAC) and Academic Leadership (Deans). The updated six year CIP is also reviewed throughout the process and approved by the Capital Funding and Priorities Committee (CFPC) prior to submission to the Board of Trustees for final approval.



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015	Deferred Maintenance	Review Approved Projects	Building Condition Analysis	Deferred Maintenance Prioritization	Annual Plan Development	FY16 Annual CIP 1	FY17/FY18 Deferred Prioritization		Prep for State Request with Six Year Draft		FY17-FY18 State Submission 2	
	Programmatic Priorities	Space Analysis		Programmatic Review	Project Testing: Units Identified their top priorities			Project Estimate and Funding Feasibility		Prioritization		
Comprehensive Master Plan Development												
2016	Deferred Maintenance	Building Condition Analysis	Deferred Maintenance Prioritization	Six Year CIP Booklet and Annual CIP Development		FY17 Annual CIP within the FY17-FY22 Six Year CIP Context 3						
	Programmatic Priorities	Draft Plan		Final Plan		CMP Approval						

STEP ONE: DEFERRED MAINTENANCE PLANNING AND FY16 ANNUAL CIP

Prioritizing deferred maintenance projects has been aided by the facility condition assessments effort that has been conducted across the University's building portfolio. The first phase of facility condition assessments commissioned by the Facilities and Design and Construction units included engaging two external consultants, Limbaugh Construction Company of Columbus, OH and VFA Inc. of Boston, MA, to perform physical walkthroughs of eight buildings to develop facility assessments of the respective buildings systems, infrastructure, and building envelopes. The OHIO facility team supplemented this work by conducting internal assessments of an additional seven buildings. A ranking system was developed that assigned a priority score to each component based on the age of the component as compared with useful life, efficiency/utilization condition, compliance status and considerations (i.e. life safety, fire, ADA, etc.) and programmatic impacts. This was a significant effort and will be the basis for a detailed database that will be supplemented, updated and utilized in the future to prioritize our deferred maintenance and capital investments. Deferred Maintenance Priorities for FY16 were developed after completing this phase. The top 10% of the items on the list were included for funding in the FY16 Capital Improvement Plan, based on both the ranking priority of the facility conditions, and the respective scheduling (business interruptions, academic calendar, and space dependencies) and staffing resource capacity. These projects were funded predominantly through utilization of the state biennial funding, and the FY15 and FY16 tranches of the Century Bond program (\$10M/year).

The FY16 CIP process was step one of a multi-step effort to prioritize capital expenditures for the campus. It was prepared with a view to the immediate one-year requirements / capital needs reflecting our planned projects over the next year. The FY16 CIP included all fund sources and reflected projects that are making progress against our strategic priorities to invest in OHIO's facility and infrastructure and decrease our deferred maintenance backlog, refresh our student housing and dining facilities, and upgrade and enhance our learning and research environment.

The FY16 Annual CIP also included budget lines for renewal of Auxiliary Facilities and Capital Equipment (i.e. Housing, Dining, etc.) in addition to the major planned renovations in these areas that are separately budgeted.

Status: In June of 2015, the Board of Trustees approved the FY16 Annual Capital Budget (FY16 CIP) and the University has been implementing projects from this effort.

Next Steps: Complete facility condition assessments for all University buildings which aids in the Six Year CIP priorities and will aid in future annual update submissions.

STEP TWO: FY17-FY18 CENTURY BOND FUNDING AND THE STATE BIENNIUM SUBMISSION

The State of Ohio funds capital projects and renewals on a biennial basis and requests submissions from both Institutional and Non-Institutional agencies each Fall of odd years.

The State requested the University's FY17-FY18 State Capital Project plan in the Fall of 2015. Utilizing data from the deferred maintenance assessment effort and strategies from the Comprehensive Maser Plan, priorities for the State Capital Appropriation and Century Bond Funding were made. In October 2015, the University provided an overview to the Board of Trustees of the anticipated submission to the State. With the Board's approval of the request intention, the University fine-tuned and submitted the request.

Ohio University's submission continued with the strategy to utilize anticipated state appropriations to keep up our newer general fund buildings and tackle deferred maintenance projects associated with our older general

fund buildings. With the implementation of the Century Bond Deferred Maintenance Program, we are able to leverage both fund sources to provide maximum impact on our facilities and reduce potential delays to start projects by utilizing the Century Bond funding for the first phase of the projects while waiting on State approval for the residual.

Highlights of the FY17-FY18 State Capital Submission and Century Bond Funding:

The biennial allocation from the State of Ohio (FY17/FY18) is \$22.3M for projects on the Athens campus and \$4.5M was appropriated for the Regional Campuses. The following includes a summary of projects within the allocations.

- **Roofs:** A roof assessment of all campus buildings revealed that 49 of the 202 buildings on the main campus have significant issues to address. This line item will fund roof repairs that are necessary to stabilize major facilities across the campus.
- **Clippinger:** 189,000 GSF facility constructed in 1967 is home to Chemistry & Biochemistry, Geography, Geological Sciences, and Physics & Astronomy. These programs not only serve Arts and Sciences students, but support programs with several other colleges. To address significant issues with the Clippinger Facility, a multi-phase strategy that will provide modern flexible teaching spaces, swing space, and building renovation has been proposed and approved through the Comprehensive Master Plan process. Funds identified in the FY17-FY18 state list will allow the University to begin this multi-phase project and will be complimented with other fund sources.
- **Seigfred Hall:** Seigfred Hall is the center of activity in the visual arts at Ohio University, housing the studios, classrooms, and offices of the School of Art and of the School of Visual Communication. The FY16 Capital Improvement Plan began the process of renewing this facility with projects to replace the roof, windows and exterior doors. The proposed work in the FY17/FY18 plan continues renewal of mechanical systems and lighting systems, and minor refurbishment of programmatic spaces.
- **Ellis Hall:** Ellis Hall, a building designed by noted midwest architect Frank L. Packard, houses the departments of Classics and World Religions, English, and Philosophy, and also the Institute for Applied and Professional Ethics. It holds classrooms, faculty offices, seminar rooms, and laboratories. Ellis Hall was started in 1902, and the wings were added in 1906 and 1908. It is one of Ohio University's oldest and largest classroom facilities. This project, included in the FY 2015 – 2020 Six Year Capital Improvement Plan Update, Academic/Research Projects Line 15, will renew mechanical, electric, fire safety and plumbing systems. The proposed work complements projects underway to fix the flat roofs and water penetration coming from the penthouse mechanical spaces. The project will also update office and teaching spaces in the building. A replacement of the steam absorption chiller that provides cooling for the building is proposed as part of the FY16 Energy Infrastructure Project.
- **Emergency Fund:** This fund provides a mechanism to respond to and correct emergency maintenance items in excess of \$500K that are urgent in nature for which a delay in project approval poses an immediate threat to life, property or research. The Capital Funding and Priorities Committee's approval is required for use of these funds and the fund source is Century Bond Allocation.
- **ADA Fund:** In addition to project by project improvements on accessibility across the campus, the University sets aside \$500K each biennium to address specific accessibility projects. An accessibility committee reviews campus accessibility needs and prioritizes on an annual basis.
- **Regionals:** We received investments of approximately \$4.5M for the biennium to address deferred maintenance and facility renewal as follows:

- **Chillicothe:** \$.95M each biennium of for updates to Bennet Hall, repairs of building envelop for other campus facilities and elevator upgrades;
- **Eastern:** \$.75M each biennium of renewals for HPEC, Shannon Hall, parking lots and signage;
- **Lancaster:** \$1M each biennium for renewals to Brasee Hall, Herold Hall and roads and sidewalks;
- **Southern:** \$.87M each biennium for energy efficiency improvements, ADA remediation, Life Safety and Security improvements and parking lot upgrades;
- **Zanesville:** \$1.05M each biennium for Herrold Hall renovations.

Status: In March of 2016, the Higher Education Funding Commission completed recommendations for institutional allocations across the state.

Next Steps: The University is requesting approval from the Board of Trustees at the June meeting to move forward in Design and Construction on several projects within the allocation: Example: Ellis Hall, Seigfred Hall, Clippinger Hall. Other projects within the FY17/FY18 submission are currently in various stages of project development and will come forward in future meetings for approval.

STEP THREE: FY17-FY22 SIX YEAR CIP SUBMISSION

Step three of the Capital Improvement Plan process is the completion of our FY17-FY22 Six Year Capital Improvement Plan. The Six Year CIP will reflect all fund sources available and will layer in strategic priorities from all areas of the University.

The plan will be developed with an eye towards projects that balance deferred maintenance with strategic and programmatic capital investment including:

- A focus on addressing basic functional issues such as roofs, water, HVAC, etc.;
- Creating environments that fulfill the promises we make to students about being a transformative learning environment.

The University is well on its way to a complete Six Year CIP and anticipates its completion for the August Board of Trustee approval.

At this time, Six Year Prioritization is complete on projects which were approved through the first two steps of the six year CIP Update process and where unit funding has been prioritized:

- a. Projects previously approved: FY17-FY18 State Capital and Century Bond deferred maintenance projects
- b. FY19-FY22 State Capital Appropriation priorities
- c. FY19-FY22 Century Bond Deferred Maintenance
- d. FY17-FY22 Unit Minor Capital Projects: OIT, Residential Housing, Auxiliaries
- e. EIP

The following provides a comprehensive view of approved projects currently included within the Six Year CIP and next steps.

Academic/Programmatic Renewal

Status: Prioritized Investments for projects that have State Capital, Century Bond, or gift resource.

Next Steps: Continue project development and debt capacity and affordability analysis for remaining project request to prioritize funding availability. This effort is currently ongoing and will continue as we prepare for August Board of Trustees approval of the Comprehensive Six Year CIP.

Deferred Maintenance Projects

Status: Prioritized Century Bond and State Capital allocations for Six Year CIP.

Includes investments and priorities in the following categories:

- Academic Space Renewal
- Priority One Work
- Emergency Project Funds
- Building Envelopes
- Infrastructure Improvements
- Building System Upgrades

Next Steps: Calculate the deferred maintenance backlog status and Six Year CIP investment impact. Begin project development to support bringing forth individual projects for the Board's approval

University Initiatives

Status: Prioritized Investments in key areas that benefit the University as a whole.

Next Steps: Begin project development to support bringing forth individual projects for the Board's approval. Layer in additional initiatives as the final Six Year CIP is developed, including projects which may be prioritized with debt resources.

Utility System Upgrades (EIP)

Status: Utility Master Plan effort has assisted in prioritizing investments. Various aspects of this initiative have been implemented or are underway.

Next Steps: Prioritize remaining funds and projects.

Regional Campus Projects

Status: Prioritized State Capital Appropriations for each regional campus for Six Year CIP

Next Steps: Review deferred maintenance assessments and determine if there is additional funding available to compliment the State allocations.

Residential Housing and Auxiliary Projects:

Status: Prioritized Minor Capital Investments for Six Year CIP

Next Steps: Begin project development to support bringing forth individual projects for the Board's approval. Review Major Capital Project Requests that include debt utilization and prioritize within the comprehensive debt and project needs of the University.

OIT Projects:

Status: Prioritized Infrastructure & Service Improvement Initiative as well as Application/Customer Systems spending for the Six Year CIP.

Next Steps: Begin project development to support bringing forth individual projects for the Board's approval.

9.4 Six Year Capital Improvement Plan Spreadsheet

9.4.1 Approved Projects

The following spreadsheet is the product of the above planning processes and reflects the current status of the Six Year CIP where decisions have been made and includes references for projects that have not yet been prioritized and are undergoing financial affordability and capacity analysis.

Spreadsheet definitions and orientation:

Organization:

- **Classification:** Groups projects in specific classifications such as project type or initiating group.
- **Description:** Gives a brief description of the projects included in the Six Year CIP.
- **Six Year Project Total:** Total expected project costs.
- **Fiscal Year:** Organizes anticipated project start timeframe (project and cash flows may extend into other fiscal years).

Fund Sources:

- **Century Bond Funding:** represents the amount of project to be funded with Century Bond debt proceeds designated to Deferred Maintenance improvements.
- **EIP:** Represents the amount of project to be funded with Century Bond proceeds designated to Energy Infrastructure Projects.
- **Re-appropriations Capital:** Represents the amount of the project being funded with State Capital with previously appropriated dollars.
- **State Capital:** Represents the amount of project funding requested/appropriated in the biennial State Capital submission.
- **Internal Bank:** Represents the amount of project to be funded by the Central Bank with Internal Loan or Bridge funding for departments.
- **Working Capital:** Represents the amount of project to be funded by University and/or Department Reserves.

FY17 - FY22 6 Year Capital Improvement Plan	Six Year Project Total	Deferred Maintenance	Funding Sources								
			Classification & Project	*Numbers shown in Millions	Approximate Dollar Amount of Deferred Maintenance Addressed	Century Bond	State Re-appropriations	State Appropriations	Internal Bank	Gifts/Grants	Working Capital
Academic/Programmatic Renewal											
<i>Prioritized Academic/Programmatic Renewal:</i>											
Academic Sook Center											
Seigfred Programmatic Renovations & Mechanical*	9.10		4.80			4.30					
Ellis Hall Infrastructure Renewal*	12.98		1.31			6.63		5.04			
Clippinger Renovation Strategy	98.16		14.60			30.00		53.56			
Academic Space Renewal	13.60				3.60	10.00					
<i>Un-Prioritized Academic/Programmatic Renewal:</i>											
Engineering Research/Consolidation & Expansion											
HCOM Academic & Clinical Research											
Administrative Relocations Tier I											
Administrative Relocations Tier II											
Alden Library Renovation											
Visitor's Center											
Innovation Center Expansion											
Dublin Campus Programs											
Aquatic/Bird											
Deferred Maintenance											
Priority One Work	3.06	3.06						3.06			
Emergency Projects Funds	15.00	15.00	15.00								
ADA	1.50		1.50								
Building Envelopes	2.00	2.00				2.00					
<i>State Submission Project Details</i>											
Botanical Research Roof	0.40	0.40	0.04			0.36					
Grover Center Roof	0.50	0.50	0.05			0.45					
Prioritized Roof Repairs	3.40	3.40	3.00			0.40					
<i>Additional Building Envelope Projects</i>											
Academic Research Center	1.00	1.00	0.90			0.10					
Convo Low Roofs	0.50	0.50	0.50								
Convo Main Roof Design & Contract Admin	4.50	4.50	4.50								
Innovation Center Roof	0.30	0.30	0.30								
Seigfred Hall MEP and HVAC	7.00	7.00	3.00			4.00					
Infrastructure Improvements											
Roadways	5.50	5.50	3.00			2.50					
Campus Landscaping	0.00										
Building System Upgrades											
Glidden Hall HVAC	2.00	2.00	2.00								
Stocker HVAC	8.00	8.00	8.00								
Mechanical, Fire Protection, Electric & Plumbing	6.00	6.00	6.00								
University Initiatives											
Small House Strategy	2.40							2.40			
Campus Wayfinding	0.00										
Safety Funds	2.00										2.00
Real Estate Investments	0.00										
Classroom Improvement Plan	6.00										6.00
Utility System Upgrades (EIP)											
Energy Infrastructure Project	46.07	46.07	40.50			5.57					
Regional Campuses											
Chillicothe											
Bennett Hall Upgrades	0.95					0.95					
Bennett Hall Upgrades (Phase II)	0.95					0.95					
Bennett Hall Interior Upgrades	0.45					0.45					
Bennett Hall Elevator Upgrades	0.50	0.50				0.50					
Eastern											
Shannon Hall HVAC Repairs	0.45	0.45				0.45					
HPEC Parking Lot Reconstruction	0.30	0.30				0.30					
HPEC Chiller Replacement	0.45	0.45				0.45					
Shannon Hall Electrical Upgrades	0.30	0.30				0.30					
Building Management Systems	0.45	0.45				0.45					
Shannon Hall Computer Lab	0.15					0.15					
Shannon Hall Parking Upgrades	0.15	0.15				0.15					
Lancaster											
Brasee Hall Exterior & Roofs	0.70	0.70				0.70					
Brasee Hall Interior Upgrades	0.15					0.15					
Brasee Hall South Roof	0.50	0.50				0.50					
Brasee Air Handler #1	0.25	0.25				0.25					
Brasee Air Handler #9	0.10	0.10				0.10					
Parking Lot Lower North	0.30	0.30				0.30					
Parking Lot Shipping Area	0.30	0.30				0.30					
Replace Sidewalk Lights	0.03	0.03				0.03					
Brasee Hall Air Handler #2	0.25	0.25				0.25					
Southern											
Energy Efficiency Improvements (Phase II)	0.89	0.89			0.29	0.60					
Life, Safety & Security Improvements	0.27	0.27				0.27					
Energy Efficiency Improvements (Phase III)	0.60	0.60				0.60					
Parking Lot & Site Improvements	0.20	0.20				0.20					
Campus Safety Improvements	0.07	0.07				0.07					
Energy Efficiency Improvements (Phase 4)	0.60	0.60				0.60					
Academic Center Flooring & Furniture	0.30					0.30					
Zanesville											
Herrold Hall Renovations	3.15					3.15					



FY17 - FY22 6 Year Capital Improvement Plan Classification & Project	Six Year Project Total *Numbers shown in Millions	Deferred Maintenance Approximate Dollar Amount of Deferred Maintenance Addressed	Funding Sources					
			Century Bond	State Re-appropriations	State Appropriations	Internal Bank	Gifts/Grants	Working Capital
Residential Housing								
Major Renovation								
Jefferson Hall Renovation	28.30							28.30
Housing Phase II	0.00							
Minor Renovation								
Small Capital Improvement Projects	10.57							10.57
Sweep Phase II	1.06							1.06
James Hall Lobby, Bathroom, & Plumbing	3.13							3.13
Boyd Bathroom/Plumbing Upgrade	1.31							1.31
Washington Hall Renovations Phase I	3.20							3.20
Tiffin Hall Bathroom/Plumbing Upgrade	1.90							1.90
Tiffin Roof Rehabilitation	1.90							1.90
Perkins Roof Rehabilitation	1.40							1.40
James Hall Infrastructure Improvements	2.00	2.00						2.00
Pickering Bathroom Upgrades	1.00							1.00
Convo Bathroom Upgrades	2.00							2.00
Sargent Roof Rehabilitation	1.10	1.10						1.10
Front Four HVAC Upgrades Phase I	3.75	3.75						3.75
Bromley Hall Utility Infrastructure Upgrades	1.50	1.50						1.50
Front Four HVAC Upgrades Phase II	4.00	4.00						4.00
Roof Replacements	3.20	3.20						3.20
Back South Demolition Phase II	2.40							2.40
Sargent Lobby Renovation	2.00							2.00
Auxiliaries								
Major Renovation								
Jefferson Dining Renovation	8.80							8.80
Auxiliaries Office & Shop Consolidation								
Minor Renovation								
Keep Up West 82	1.50	1.50						1.50
Keep Up Shively	5.00	5.00						5.00
Keep Up Central Food Facility	5.00	5.00						5.00
Keep Up Nelson Court	5.00	5.00						5.00
Small Capital Improvement Projects - Culinary	10.83							10.83
Insert Auxiliaries Projects	0.00							
OIT								
OIT Applications	39.76							39.76
Six Year CIP Project Total:	416	145	109	4	80	64	0	160

FY17 - FY22 6 Year Capital Improvement Plan	Six Year Project Total	Deferred Maintenance	Expenditures by Fiscal Years							
			Classification & Project	*Numbers shown in Millions	Approximate Dollar Amount of Deferred Maintenance Addressed	FY17	FY18	FY19	FY20	FY21
Academic/Programmatic Renewal										
<i>Prioritized Academic/Programmatic Renewal:</i>										
Academic Sook Center										
Seigfred Programmatic Renovations & Mechanical*	9.10		2.73	6.37						
Ellis Hall Infrastructure Renewal*	12.98		3.89	9.09						
Clippinger Renovation Strategy	98.16		12.78	29.82	13.35	13.35	14.44	14.44		
Academic Space Renewal	13.60		1.80	1.80	1.75	1.75	3.25	3.25		
<i>Un-Prioritized Academic/Programmatic Renewal:</i>										
Engineering Research/Consolidation & Expansion										
HCOM Academic & Clinical Research										
Administrative Relocations Tier I										
Administrative Relocations Tier II										
Alden Library Renovation										
Visitor's Center										
Innovation Center Expansion										
Dublin Campus Programs										
Aquatic/Bird										
Deferred Maintenance										
Priority One Work	3.06	3.06	1.53	1.53						
Emergency Projects Funds	15.00	15.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	
ADA	1.50		0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Building Envelopes	2.00	2.00						0.60	1.40	
<i>State Submission Project Details</i>										
Botanical Research Roof	0.40	0.40	0.12	0.28						
Grover Center Roof	0.50	0.50	0.15	0.35						
Prioritized Roof Repairs	3.40	3.40	1.02	2.38						
<i>Additional Building Envelope Projects</i>										
Academic Research Center	1.00	1.00	0.30	0.70						
Convo Low Roofs	0.50	0.50	0.15	0.35						
Convo Main Roof Design & Contract Admin	4.50	4.50	0.15	0.35			1.20	2.80		
Innovation Center Roof	0.30	0.30	0.09	0.21						
Seigfred Hall MEP and HVAC	7.00	7.00			2.10	4.90				
Infrastructure Improvements										
Roadways	5.50	5.50			1.25	1.25	1.50	1.50		
Campus Landscaping	0.00									
Building System Upgrades										
Glidden Hall HVAC	2.00	2.00			0.60	1.40				
Stocker HVAC	8.00	8.00			2.40	5.60				
Mechanical, Fire Protection, Electric & Plumbing	6.00	6.00					1.80	4.20		
University Initiatives										
Small House Strategy	2.40		0.72	1.68						
Campus Wayfinding	0.00									
Safety Funds	2.00		1.00	1.00						
Real Estate Investments	0.00									
Classroom Improvement Plan	6.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Utility System Upgrades (EIP)										
Energy Infrastructure Project	46.07	46.07	19.25	19.25	1.00	1.00	2.79	2.79		
Regional Campuses										
Chillicothe										
Bennett Hall Upgrades	0.95		0.29	0.67						
Bennett Hall Upgrades (Phase II)	0.95				0.29	0.67				
Bennett Hall Interior Upgrades	0.45						0.45			
Bennet Hall Elevator Upgrades	0.50	0.50							0.50	
Eastern										
Shannon Hall HVAC Repairs	0.45	0.45	0.45							
HPEC Parking Lot Reconstruction	0.30	0.30	0.30							
HPEC Chiller Replacement	0.45	0.45			0.45					
Shannon Hall Electrical Upgrades	0.30	0.30			0.30					
Building Management Systems	0.45	0.45						0.45		
Shannon Hall Computer Lab	0.15							0.15		
Shannon Hall Parking Upgrades	0.15	0.15						0.15		
Lancaster										
Brasee Hall Exterior & Roofs	0.70	0.70	0.21	0.49						
Brasee Hall Interior Upgrades	0.15		0.15							
Brasee Hall South Roof	0.50	0.50			0.15	0.35				
Brasee Air Handler #1	0.25	0.25			0.25					
Brasee Air Handler #9	0.10	0.10			0.10					
Parking Lot Lower North	0.30	0.30						0.30		
Parking Lot Shipping Area	0.30	0.30						0.30		
Replace Sidewalk Lights	0.03	0.03						0.03		
Brasee Hall Air Handler #2	0.25	0.25						0.25		



FY17 - FY22 6 Year Capital Improvement Plan	Six Year Project Total	Deferred Maintenance	Expenditures by Fiscal Years							
			Classification & Project	*Numbers shown in Millions	Approximate Dollar Amount of Deferred Maintenance Addressed	FY17	FY18	FY19	FY20	FY21
Southern										
Energy Efficiency Improvements (Phase II)	0.89	0.89	0.27	0.62						
Life, Safety & Security Improvements	0.27	0.27	0.27							
Energy Efficiency Improvements (Phase III)	0.60	0.60			0.18	0.42				
Parking Lot & Site Improvements	0.20	0.20			0.20					
Campus Safety Improvements	0.07	0.07			0.07					
Energy Efficiency Improvements (Phase 4)	0.60	0.60						0.18	0.42	
Academic Center Flooring & Furniture	0.30							0.30		
Zanesville										
Herrold Hall Renovations	3.15		0.32	0.74	0.32	0.74	0.32		0.74	
Residential Housing										
Major Renovation										
Jefferson Hall Renovation	28.30		28.30							
Housing Phase II	0.00									
Minor Renovation										
Small Capital Improvement Projects	10.57		0.92	3.21	0.69	1.75	1.50		2.50	
Sweep Phase II	1.06		1.06							
James Hall Lobby, Bathroom, & Plumbing	3.13		3.13							
Boyd Bathroom/Plumbing Upgrade	1.31		1.31							
Washington Hall Renovations Phase I	3.20			3.20						
Tiffin Hall Bathroom/Plumbing Upgrade	1.90			1.90						
Tiffin Roof Rehabilitation	1.90			1.90						
Perkins Roof Rehabilitation	1.40				1.40					
James Hall Infrastructure Improvements	2.00	2.00			2.00					
Pickering Bathroom Upgrades	1.00				1.00					
Convo Bathroom Upgrades	2.00				2.00					
Sargent Roof Rehabilitation	1.10	1.10				1.10				
Front Four HVAC Upgrades Phase I	3.75	3.75				3.75				
Bromley Hall Utility Infrastructure Upgrades	1.50	1.50				1.50				
Front Four HVAC Upgrades Phase II	4.00	4.00					4.00			
Roof Replacements	3.20	3.20					2.00		1.20	
Back South Demolition Phase II	2.40								2.40	
Sargent Lobby Renovation	2.00								2.00	
Auxiliaries										
Major Renovation										
Jefferson Dining Renovation	8.80		8.80							
Auxiliaries Office & Shop Consolidation										
Minor Renovation										
Keep Up West 82	1.50	1.50	1.50							
Keep Up Shively	5.00	5.00	0.50	4.50						
Keep Up Central Food Facility	5.00	5.00		0.50	4.50					
Keep Up Nelson Court	5.00	5.00			0.50	4.50				
Small Capital Improvement Projects - Culinary	10.83		1.61	2.44	1.82	1.79	1.62	1.55		
Insert Auxiliaries Projects	0.00									
OIT										
OIT Applications	39.76		3.83	5.39	10.85	9.41	7.12	3.17		
Six Year CIP Project Total:			416	145	103	104	53	59	48	49
*Shown in Millions										

10 Strategic Opportunity Reserve

With an eye toward growth and sustainability for future goals, the University introduced the Strategic Opportunity Reserve in FY12. The Strategic Opportunity Reserve 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 Strategic Opportunity Reserve come largely from unallocated University resources. The University budgets to allocate only 98% of SSI and Tuition revenues. The 2% conservatism is used as a buffer against in-year variability, and funds the Strategic Opportunity Reserve only when it is earned.

Investment Returns on working capital are not budgeted, but rather used to fund the Strategic Opportunity Reserve and capitalize the Internal Bank only after they are earned (both realized and unrealized gains). This reduces institutional sensitivity and risk associated in economic downturns or investment portfolio losses, similar to the events in 2008.

The estimated balance in the Strategic Opportunity Reserve at June 30, 2016 is \$31.0M.

10.2 Areas of Investment

The funding reserved for the Strategic Opportunity Reserve has been targeted to fund initiatives focused in five areas:

10.2.1 Endowed Scholarships & Professorships

This area of investment will ensure the University can make substantive, long-term investments in Faculty and 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 recruit 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. Matching funding from the Strategic Opportunity Reserve will occur concurrent with receipt of respective donor raised funds.

In the financial projection below (Section 10.3), Endowed Scholarships are grouped with Student Success and Programs, whereas Endowed Professorships are grouped with Academic and Research Programs.

Section 4.3.2 provides additional detail about the OHIO Match endowed scholarship program

10.2.2 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. The Innovation Strategy will provide proposal-driven investments for the full spectrum of the University's activities – including teaching and learning, research and scholarship, creative activity, and the operational functions of the University. It also aims to incentivize and leverage interdisciplinary and multi-college collaboration.

The first Innovation Strategy awards were announced in January 2016, with five teams of Ohio University faculty and staff receiving planning grants up to \$20,000 each. The first major awards were then announced in February 2016 when the Innovation Strategy program awarded \$4M to four faculty and staff teams for new research and teaching initiatives focused on the shale industry, osteoporosis diagnosis, immersive media and instructional innovation.

10.2.3 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.

10.2.4 Infrastructure

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

10.2.5 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.

10.3 Financial Projection

Strategic Reserve Balance				
	FY16	FY17	FY18	FY19
Beginning Balance	\$ 31.6	\$ 31.0	\$ 22.1	\$ 17.7
Funding				
Investment Income	\$ 4.5	\$ 4.5	\$ 4.5	\$ 4.5
SSI	\$ 2.9	\$ (2.7)	\$ 3.3	\$ 3.4
Tuition	\$ 1.7	\$ 4.2	\$ 4.3	\$ 4.4
Fund Balance	\$ 1.6	\$ 0.3	\$ 0.3	\$ 0.3
Subtotal	\$ 10.7	\$ 6.3	\$ 12.4	\$ 12.6
Investments				
Infrastructure	\$ 3.2	\$ 2.7	\$ 1.9	\$ 1.9
Community and Econ. Development	\$ 3.3	\$ 2.8	\$ 2.5	\$ 2.5
Student Success and Programs	\$ 2.8	\$ 6.2	\$ 6.8	\$ 4.1
Academic and Research Programs	\$ 1.9	\$ 3.5	\$ 5.6	\$ 3.3
Subtotal	\$ 11.2	\$ 15.2	\$ 16.8	\$ 11.8
Ending Balance	\$ 31.0	\$ 22.1	\$ 17.7	\$ 18.5

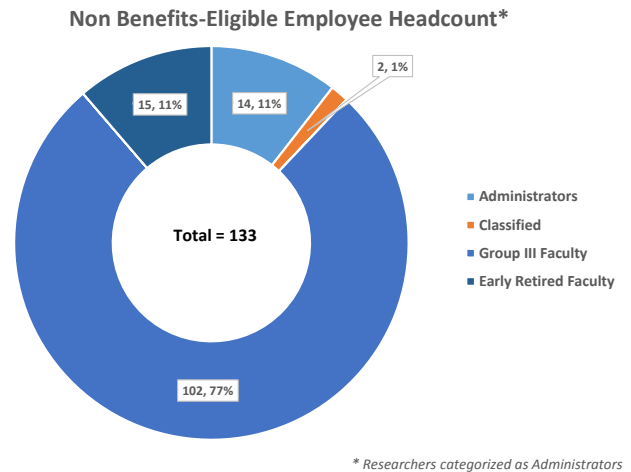
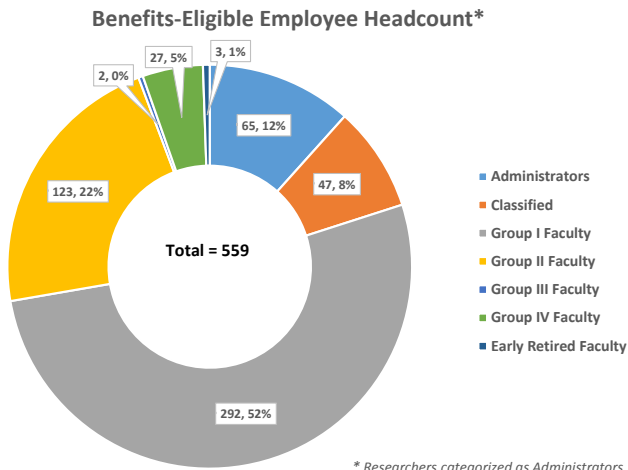
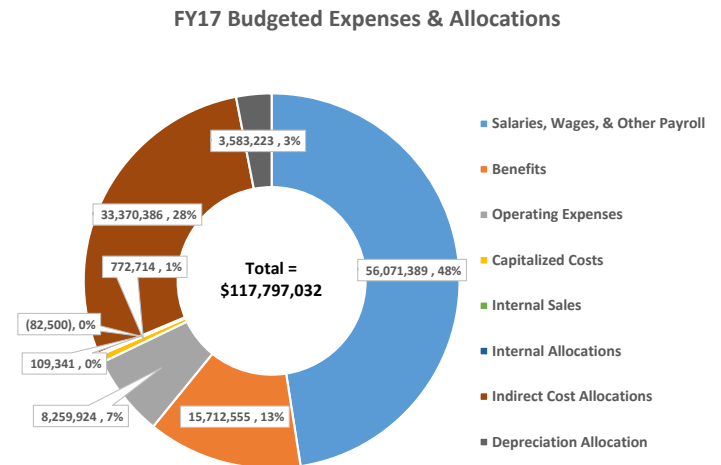
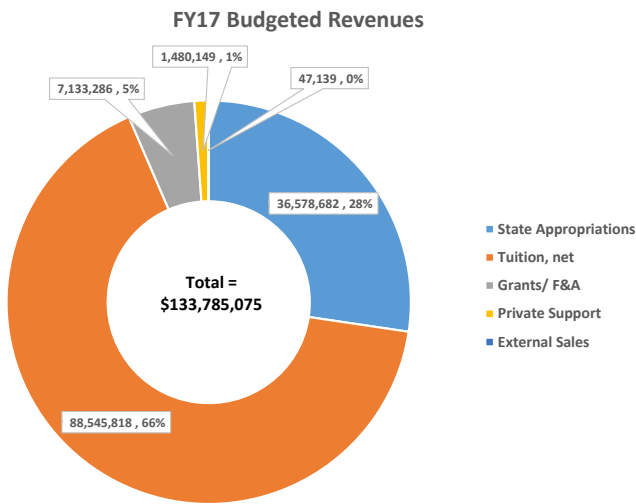
Investment Summary				
	FY16	FY17	FY18	FY19
Infrastructure				
Ohio Guarantee	\$ 0.1	\$ -	\$ -	\$ -
OSAI	\$ 2.8	\$ 2.2	\$ 1.5	\$ 1.5
OBOR Research Portal	\$ 0.1	\$ 0.1	\$ -	\$ -
Performance Management	\$ -	\$ 0.1	\$ 0.1	\$ 0.1
IT Small Projects	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
Subtotal	\$ 3.2	\$ 2.7	\$ 1.9	\$ 1.9
Community and Econ. Development				
Ohio Innovation Fund	\$ 1.0	\$ -	\$ -	\$ -
TechGrowth	\$ 2.1	\$ 2.2	\$ 2.0	\$ 2.1
OHIO for Ohio	\$ 0.1	\$ 0.5	\$ 0.5	\$ 0.4
FAO Support	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
Subtotal	\$ 3.3	\$ 2.8	\$ 2.5	\$ 2.5
Student Success and Programs				
Endowed Scholarships	\$ 1.2	\$ 1.6	\$ 2.0	\$ 2.0
Signature Program	\$ 1.6	\$ 4.6	\$ 4.8	\$ 2.1
Subtotal	\$ 2.8	\$ 6.2	\$ 6.8	\$ 4.1
Academic and Research Programs				
Innovation Strategy	\$ 1.8	\$ 1.4	\$ 3.0	\$ 1.3
Education Advisory Board	\$ 0.1	\$ 0.1	\$ 0.1	\$ -
Online Learning Investment	\$ -	\$ 2.0	\$ 2.0	\$ 1.0
Endowed Professorships	\$ -	\$ -	\$ 0.5	\$ 1.0
Subtotal	\$ 1.9	\$ 3.5	\$ 5.6	\$ 3.3

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 within 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.

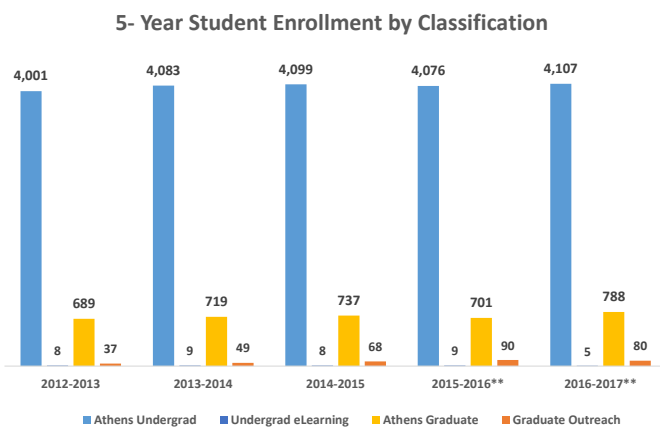
1. What strategic resource challenges and opportunities are the college facing in the next fiscal year?
2. What key programs/activities/initiatives are you developing or investing in as part of your revenue strategy?
3. What are the key trends/drivers associated with changes in your direct expenditure budget?

11.1 College of Arts and Sciences

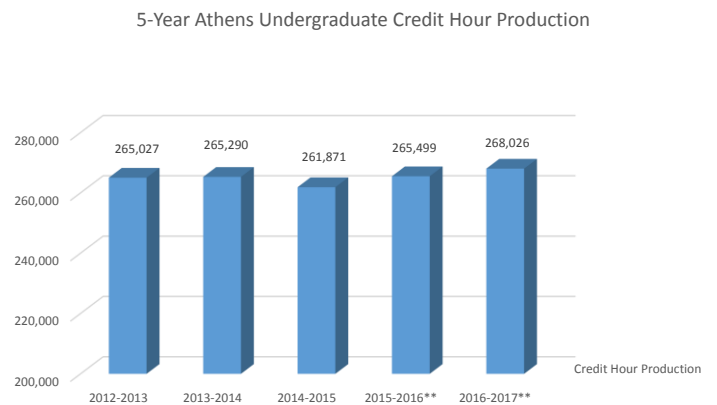


* Researchers categorized as Administrators

* Researchers categorized as Administrators



** Unit Projections



** Unit Projections

Arts & Sciences		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 64,518	\$ 27,622,460	\$ 26,266,569	\$ 29,037,688	\$ 29,037,688	\$ 36,578,682
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	7,850,556	92,512,142	95,162,233	95,827,249	94,010,865	102,793,816
4	Undergraduate Financial Aid	(2,844,668)	(17,939,663)	(17,475,736)	(17,800,133)	(17,273,717)	(19,742,810)
5	Net Undergraduate Tuition & Fees	5,005,889	74,572,478	77,686,497	78,027,116	76,737,148	83,051,006
6	Gross Graduate Tuition & Fees	1,419,816	13,644,328	13,417,899	14,180,846	13,322,527	14,155,729
7	Graduate Financial Aid	(5,211,523)	(9,012,505)	(9,096,708)	(8,958,606)	(8,038,371)	(8,660,917)
8	Net Graduate Tuition & Fees	(3,791,707)	4,631,823	4,321,191	5,222,240	5,284,156	5,494,812
9	Room & Board	21,561	-	-	-	-	-
10	Grants and Contracts	8,598,577	5,362,363	7,115,799	5,648,564	5,748,864	5,648,061
11	Facilities & Admin Costs Recovery	-	1,798,820	1,632,196	1,107,000	1,287,362	1,485,225
12	Gifts	543,265	308,611	364,199	335,000	387,471	353,427
13	Endowment Distributions	721,463	842,022	1,039,292	1,129,089	1,129,089	1,126,722
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	241,503	119,193	528,337	42,173	47,139	47,139
16	Total Revenues	\$ 11,405,069	\$ 115,257,768	\$ 118,954,079	\$ 120,548,870	\$ 119,658,917	\$ 133,785,075
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	51,902,984	50,663,466	52,589,113	55,799,339	53,601,835	56,071,389
18	Total Benefits	13,039,714	13,178,352	14,980,930	15,842,107	15,453,148	15,712,555
19	Supplies & Services	6,511,677	6,719,701	6,784,359	7,491,089	8,496,749	8,259,924
20	Capitalized Costs	726,320	336,162	1,822,317	650,937	665,331	772,714
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	42,208	40,683	40,597	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(97,060)	(50,155)	(57,565)	-	(107,500)	(82,500)
26	Total Direct Expenses	\$ 72,125,842	\$ 70,888,210	\$ 76,159,751	\$ 79,783,472	\$ 78,109,562	\$ 80,734,082
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(4,517,773)	(9,384)	(473,386)	187,954	765,658	109,341
28	Indirect Costs Allocations	-	37,827,506	39,926,460	40,001,224	40,001,224	33,370,386
29	Depreciation Allocation	-	-	-	2,943,817	2,943,817	3,583,223
30	Subvention/Strategic Pool Allocation	-	11,601,134	11,755,123	12,472,722	12,310,563	15,828,143
31	Transfers to (from) Strategic Investment Pool	-	(5,869,764)	(13,545,024)	(13,466,932)	(13,304,773)	1,720,982
32	Total Allocations and Transfers	\$ (4,517,773)	\$ 43,549,492	\$ 37,663,173	\$ 42,138,785	\$ 42,716,490	\$ 54,612,075
33	Total Expenses, Allocations & Indirect Costs	\$ 67,608,069	\$ 114,437,701	\$ 113,822,925	\$ 121,922,257	\$ 120,826,052	\$ 135,346,157
34	Subtotal Results	\$ (56,203,000)	\$ 820,067	\$ 5,131,155	\$ (1,373,387)	\$ (1,167,135)	\$ (1,561,082)
35	Transfers to (from) Operations	-	-	-	(1,373,387)	(2,552,176)	(1,514,238)
36	Transfers to (from) Quasi Endowments	-	-	675,000	-	-	-
37	Transfers to (from) Capital Projects	50,000	23,040	245,096	-	-	-
38	Net Results	\$ (56,253,000)	\$ 797,027	\$ 4,211,059	\$ -	\$ 1,385,041	\$ (46,844)



COLLEGE OF ARTS & SCIENCES

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

The fundamental and ongoing opportunities for the College of Arts and Sciences are to provide an outstanding liberal arts education to the students of Ohio University; to offer exceptional undergraduate and graduate degree programs; and to support a faculty that is fully engaged in the research, teaching, and leadership missions of the university.

The College projects a multi-year weakening of our financial position as modest improvements in tuition and continuing decline in state support meet steadily increasing college and university costs tied to compensation and capital projects.

As we continue to recover from the accumulated challenges left by the lean budget years of the recent past, there are few opportunities for meaningful reductions in expenses—indeed, as we discover more and more areas of deferred investments, it is clear that the college is obliged to sustain its commitment to rebuilding the core physical and human infrastructure.

With limits on classroom and residential space on the Athens campus, our key opportunities for revenue enhancement lie in efforts to reach or attract new populations through online programming, partnerships with other colleges, outreach to nontraditional learners, and a robust use of the campus's summer term capacity.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- The next several years will see an ambitious investment in facilities with the renovation of Ellis Hall and the \$100M combination of renovation and new construction for the Clippinger Hall project. The struggle to meet the long term costs of these necessary and exciting projects will be a defining element in College budgeting for decades to come.
- Online Graduate Programming
 - The Masters of Social Sciences and the Masters of English are recently launched online graduate programs targeting secondary school teachers. Demand is strong and we are currently adding capacity with new courses and faculty.
 - The Masters of Financial Economics, a joint venture with the College of Business, converts a very successful seated program to launch online in the Fall of 2016.
 - Several other initiatives in online or blended adult education are in the discussion phase, including a Masters of Science in Chemistry and graduate programming in Data Sciences.
- Strategic Enrollment Management: College resources have been dedicated to website rebuilds, enhanced recruitment literature, reformatted showcase events, geo-targeted electronic outreach, and assuring 100% departmental participation in recruitment and yield activities.
- The Summer Strategy: The college has developed and funded a communication and marketing campaign intended to stabilize and then increase enrollment in summer term courses. We are also developing special programs and packaged magnet courses while working to eliminate undersubscribed courses and increase popular online offerings.

KEY TRENDS & DRIVERS ASSOCIATED WITH CHANGES IN THE DIRECT EXPENDITURE BUDGET

The key drivers behind the increase in our direct expenditure budget are inflationary pressures on compensation and the need to cover long existing but previously unbudgeted expenses. While not technically part of the Direct Expenditure budget, the new and substantial impact of the distributed costs of the university's capital investment strategy will shape our options in every dimension of budget planning.

College of Arts & Sciences - Department List

ACADEMIC DEPARTMENTS

AFRICAN AMERICAN STUDIES
BIOLOGICAL SCIENCES
CHEMISTRY & BIOCHEMISTRY
CLASSICS & WORLD RELIGIONS
ECONOMICS
ENGLISH
ENVIRONMENTAL & PLANT BIOLOGY
GEOGRAPHY
GEOLOGICAL SCIENCES
HISTORY
LINGUISTICS
MATHEMATICS
MODERN LANGUAGES
PHILOSOPHY
PHYSICS & ASTRONOMY
POLITICAL SCIENCE
PSYCHOLOGY
SOCIOLOGY & ANTHROPOLOGY
WOMEN'S GENDER AND SEXUALITY STUDIES

ACADEMIC PROGRAMS & CENTERS

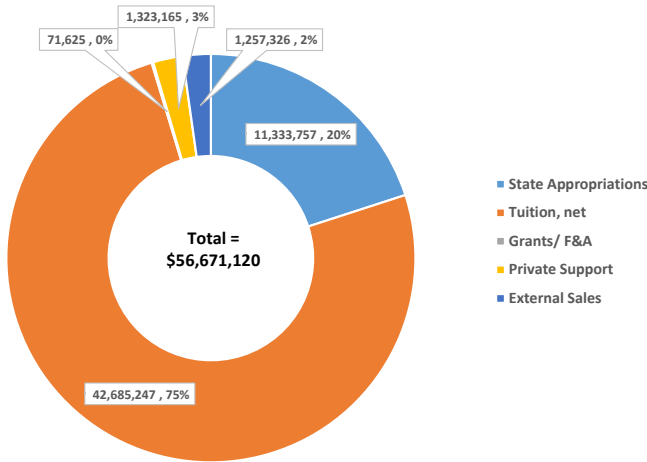
CENTER FOR LAW, JUSTICE, & CULTURE
CONDENSED MATTER & SURFACE SCIENCES
CONTEMPORARY HISTORY INSTITUTE
ENGLISH LANGUAGE IMPROVEMENT PROGRAM
OHIO PROGRAM OF INTENSIVE ENGLISH
MOLECULAR & CELLULAR BIOLOGY

Growth Opportunities

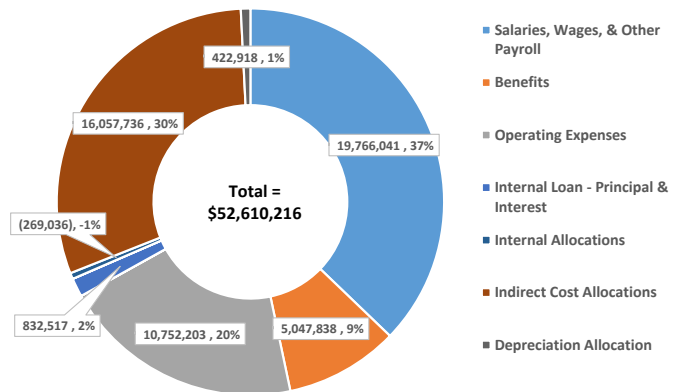
ONLINE MASTER OF FINANCIAL ECONOMICS
GRADUATE PROGRAM IN DATA SCIENCES
ONLINE MASTERS OF SOCIAL SCIENCES
ONLINE MASTERS OF ARTS IN ENGLISH
ONLINE MASTERS OF ARTS IN CHEMISTRY
ONLINE BACHELORS IN PSYCHOLOGY

11.2 College of Business

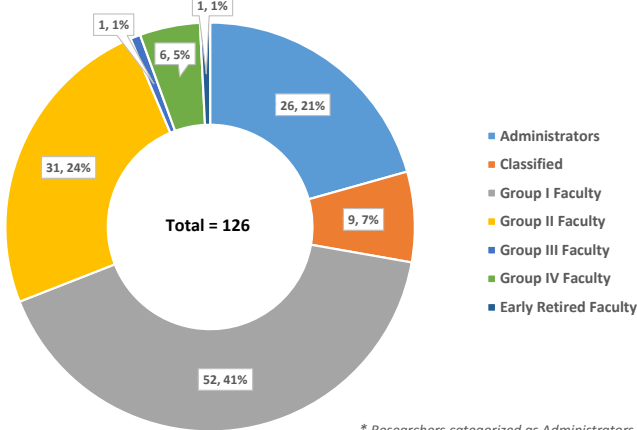
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

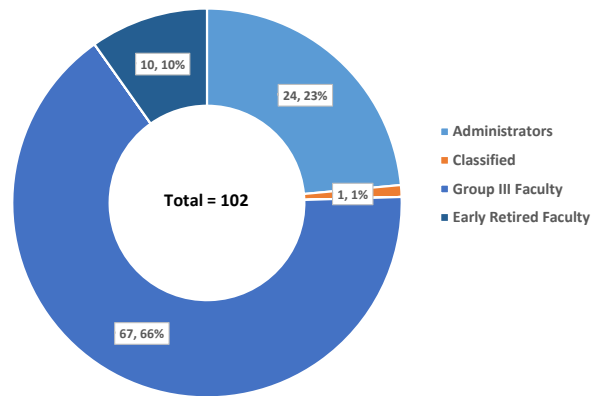


Benefits-Eligible Employee Headcount*



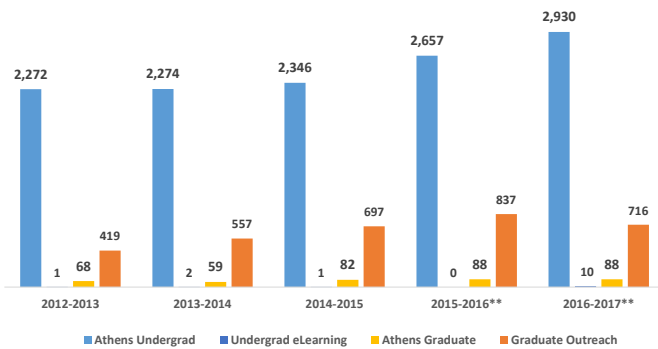
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



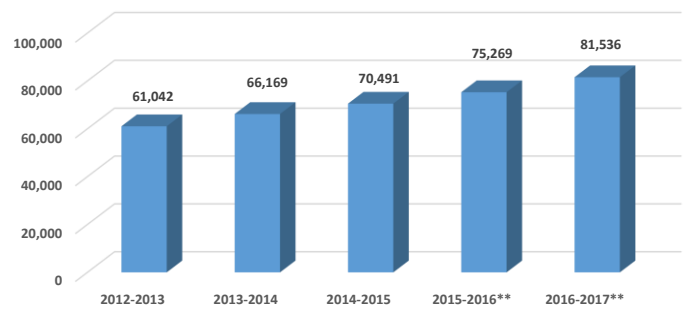
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Business		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ 8,998,140	\$ 8,549,232	\$ 10,137,694	\$ 10,137,694	\$ 11,333,757
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	1,952,148	24,656,921	26,958,592	28,457,658	28,474,733	31,495,238
4	Undergraduate Financial Aid	(720,561)	(4,608,725)	(4,986,673)	(5,152,207)	(5,031,167)	(5,767,304)
5	Net Undergraduate Tuition & Fees	1,231,587	20,048,196	21,971,919	23,305,451	23,443,566	25,727,934
6	Gross Graduate Tuition & Fees	3,692,315	7,318,876	8,986,829	9,423,071	9,681,487	17,705,236
7	Graduate Financial Aid	(310,519)	(757,688)	(1,037,770)	(758,360)	(758,360)	(747,923)
8	Net Graduate Tuition & Fees	3,381,796	6,561,188	7,949,059	8,664,711	8,923,127	16,957,313
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	35,330	31,892	55,563	71,625	71,625	71,625
11	Facilities & Admin Costs Recovery	-	-	3,230	-	-	-
12	Gifts	933,354	1,033,842	1,229,363	412,000	412,000	412,000
13	Endowment Distributions	622,355	720,682	812,797	877,419	877,419	911,165
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	1,488,696	1,379,446	1,412,734	1,205,249	1,200,569	1,257,326
16	Total Revenues	\$ 7,693,119	\$ 38,773,385	\$ 41,983,896	\$ 44,674,149	\$ 45,066,000	\$ 56,671,120
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	14,334,413	15,643,905	16,518,126	18,219,542	17,194,165	19,766,041
18	Total Benefits	3,455,881	3,784,682	4,198,587	4,684,549	4,447,362	5,047,838
19	Supplies & Services	3,406,622	3,954,985	4,150,073	4,523,654	4,414,666	10,752,203
20	Capitalized Costs	-	5,700	287,515	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	860,480	832,517
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(2,500)	(65)	-	-	-	-
26	Total Direct Expenses	\$ 21,194,416	\$ 23,389,208	\$ 25,154,301	\$ 27,427,745	\$ 26,916,673	\$ 36,398,599
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(2,253,976)	121,528	(24,056)	25,601	(6,899)	(269,036)
28	Indirect Costs Allocations	-	11,347,694	12,667,644	13,478,292	13,478,292	16,057,736
29	Depreciation Allocation	-	-	-	368,712	368,712	422,918
30	Subvention/Strategic Pool Allocation	-	3,822,931	4,060,831	4,655,884	4,685,648	6,627,346
31	Transfers to (from) Strategic Investment Pool	-	(457,864)	(1,864,902)	(1,150,173)	(1,224,799)	(1,679,294)
32	Total Allocations and Transfers	\$ (2,253,976)	\$ 14,834,289	\$ 14,839,517	\$ 17,378,316	\$ 17,300,954	\$ 21,159,669
33	Total Expenses, Allocations & Indirect Costs	\$ 18,940,441	\$ 38,223,497	\$ 39,993,818	\$ 44,806,061	\$ 44,217,626	\$ 57,558,268
34	Subtotal Results	\$ (11,247,322)	\$ 549,888	\$ 1,990,078	\$ (131,912)	\$ 848,374	\$ (887,148)
35	Transfers to (from) Operations	-	-	-	(90,701)	(141,088)	(1,132,517)
36	Transfers to (from) Quasi Endowments	-	-	39,281	-	-	-
37	Transfers to (from) Capital Projects	8,500	-	-	-	-	-
38	Net Results	\$ (11,255,822)	\$ 549,888	\$ 1,950,797	\$ (41,211)	\$ 989,462	\$ 245,369



COLLEGE OF BUSINESS

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Strategic opportunities for the College of Business are being explored both on the Athens Campus and in Outreach programs and include the following:

- Growth in Athens Undergraduate students – As the economy has rebounded, the size of our freshman class has risen to record levels, and we are on track to stay at that level next year. As smaller senior classes are replaced with larger freshmen classes, the number of business students will increase by 500 students to over 3,000 over the next three years.
- This will result in additional credit hours and additional revenue, but will also require additional faculty and staff to handle the increased demand.
- Despite our recent expansion into the former Computer Services Center building, we are already out of office space and continued expansion will put additional pressure on space. The acquisition of the third building site will provide a future solution but funding still needs to be raised.
- The college is continually developing additional outreach programs at the undergraduate and graduate level to diversify revenues. These are outlined in the next section.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Our strategy has been to expand our existing graduate programs as well as develop new offerings. Some of the programs currently under development include:

- A master's in accounting degree as a 4+1 model for students on the Athens Campus and as a hybrid model to be delivered out of the Dublin campus.
- A competency based bachelor completion program offered in Dublin in response to the needs of employers.
- A master's of management that can be offered along with stackable certificates.
- Additional certificates and minors at the graduate level in areas such as business analytics.
- Executive education offerings in Dublin and Athens in response to business needs.

KEY TRENDS & DRIVERS

The primary driver in the budget is personnel, with investments related to the following needs:

- Increase in faculty to respond to increases in undergraduate enrollment and off-campus graduate programs.
- Staffing to support our undergraduate career management and marketing/recruitment operations.
- Marketing and student services staffing to support our expansion of off-campus graduate programs.

The College's renovation of the former Computer Services Center is nearing completion. The projected costs are \$3.4M, and the College continues to raise funds for the project.

College of Business - Department List

ACADEMIC DEPARTMENTS

ACCOUNTANCY
FINANCE
MANAGEMENT INFO SYSTEMS
MANAGEMENT
MARKETING
SPORTS ADMINISTRATION

ACADEMIC SUPPORT & CENTERS

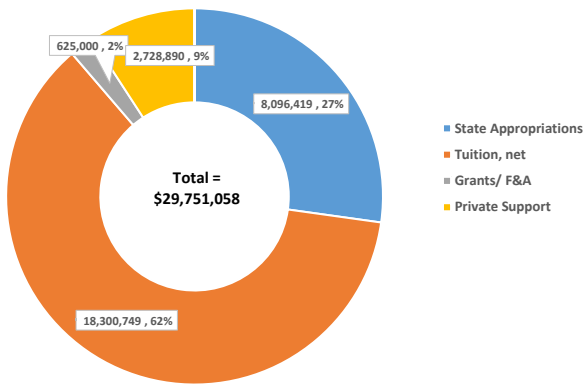
DEAN BUSINESS
GRADUATE PROGRAMS
CENTER FOR INTL BUSINESS ED & DEVELOPMENT
WALTER CENTER FOR STRATEGIC LEADERSHIP
CENTER FOR SPORTS ADMINISTRATION
THE SCHEY SALES CENTRE
CENTER FOR ENTREPRENEURSHIP
CENTER FOR CONSUMER RESEARCH

Growth Opportunities

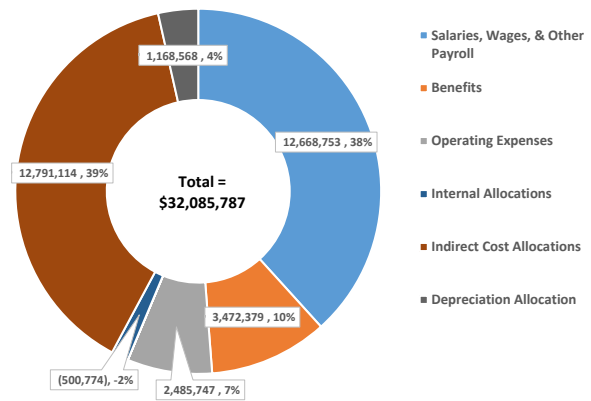
MASTERS OF SCIENCE IN ACCOUNTING
ONLINE MASTERS IN FINANCIAL ECONOMICS
COMPETENCY BASED BACHELOR COMPLETION PROGRAM
EXECUTIVE EDUCATION OFFERINGS - SALES, ANALYTICS,
LEADERSHIP, ETC
STACKABLE GRADUATE CERTIFICATES
MASTER OF MANAGEMENT
CERTIFICATE/MINOR IN ANALYTICS

11.3 Scripps College of Communication

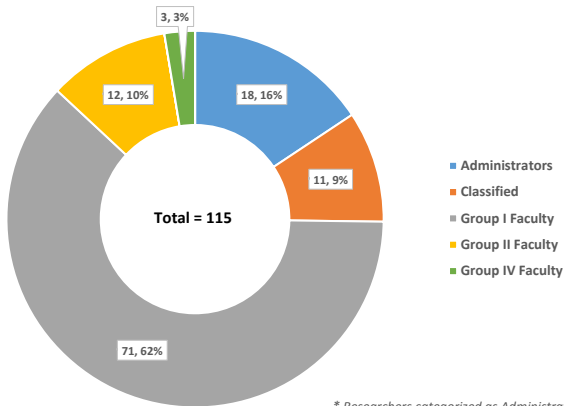
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

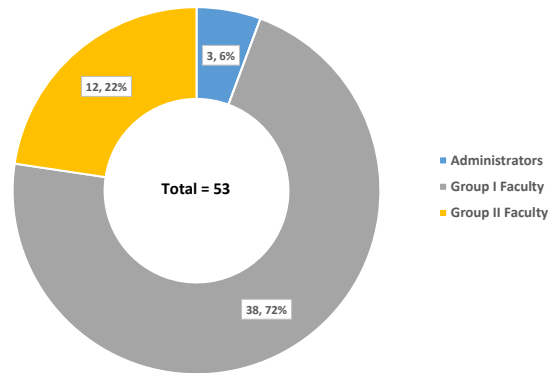


Benefits-Eligible Employee Headcount*



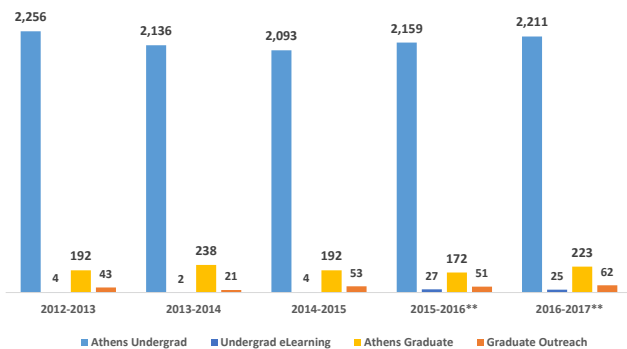
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



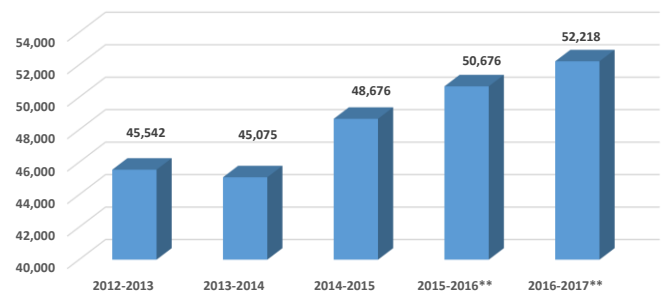
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Communication		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ (1,498)	\$ 9,297,612	\$ 10,300,056	\$ 10,062,289	\$ 10,062,289	\$ 8,096,419
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	620,059	17,500,437	19,215,028	19,158,667	19,161,197	21,482,791
4	Undergraduate Financial Aid	(300,553)	(3,385,330)	(3,770,269)	(3,581,549)	(3,628,839)	(4,130,120)
5	Net Undergraduate Tuition & Fees	319,506	14,115,107	15,444,759	15,577,118	15,532,358	17,352,671
6	Gross Graduate Tuition & Fees	331,876	3,368,406	3,041,820	2,947,781	2,689,328	2,704,664
7	Graduate Financial Aid	(1,003,759)	(2,242,501)	(1,927,548)	(2,015,000)	(1,721,586)	(1,756,586)
8	Net Graduate Tuition & Fees	(671,884)	1,125,905	1,114,272	932,781	967,742	948,078
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	399,683	408,441	738,974	405,000	550,000	550,000
11	Facilities & Admin Costs Recovery	-	87,283	120,579	60,000	75,000	75,000
12	Gifts	1,440,882	1,604,983	760,260	1,600,000	1,600,000	1,600,000
13	Endowment Distributions	739,214	910,094	989,261	1,089,290	1,108,790	1,128,890
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	59,036	196,252	104,695	70,000	44,805	-
16	Total Revenues	\$ 2,284,940	\$ 27,745,677	\$ 29,572,856	\$ 29,796,478	\$ 29,940,984	\$ 29,751,058
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	10,232,245	10,942,155	11,614,088	12,178,106	11,638,293	12,668,753
18	Total Benefits	2,615,312	2,807,848	3,238,194	3,417,536	3,311,176	3,472,379
19	Supplies & Services	1,616,433	2,094,372	2,253,464	2,096,352	2,080,959	2,485,747
20	Capitalized Costs	636,149	494,557	2,259,876	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	1,077,825	1,487,236	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(10,000)	(9,107)	(12,275)	-	-	-
26	Total Direct Expenses	\$ 15,090,139	\$ 17,407,650	\$ 20,840,582	\$ 17,691,994	\$ 17,030,428	\$ 18,626,879
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(779,031)	(481,887)	(454,731)	(185,113)	(282,000)	(500,774)
28	Indirect Costs Allocations	-	10,915,970	11,456,304	11,886,913	11,886,913	12,791,114
29	Depreciation Allocation	-	-	-	1,274,290	1,274,290	1,168,568
30	Subvention/Strategic Pool Allocation	-	2,717,536	2,998,371	2,999,842	3,001,513	3,287,917
31	Transfers to (from) Strategic Investment Pool	-	(4,995,626)	(4,291,257)	(4,635,103)	(4,636,774)	(6,594,989)
32	Total Allocations and Transfers	\$ (779,031)	\$ 8,155,993	\$ 9,708,687	\$ 11,340,829	\$ 11,243,942	\$ 10,151,836
33	Total Expenses, Allocations & Indirect Costs	\$ 14,311,107	\$ 25,563,643	\$ 30,549,269	\$ 29,032,823	\$ 28,274,370	\$ 28,778,715
34	Subtotal Results	\$ (12,026,167)	\$ 2,182,034	\$ (976,413)	\$ 763,655	\$ 1,666,614	\$ 972,343
35	Transfers to (from) Operations	-	-	-	(133,281)	-	(27,557)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	2,896,171	1,000,000	1,000,000	1,000,000
38	Net Results	\$ (12,026,167)	\$ 2,182,034	\$ (3,872,584)	\$ (103,064)	\$ 666,614	\$ (100)



COLLEGE OF COMMUNICATION

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

- Upon recent analysis, we feel the college has additional undergraduate capacity. We are working with the Admissions Office to increase numbers, and slowly freshman classes are rebounding from the dip they took from 2010-2013. However, these numbers will take approximately 4 years to work through the system. We continue to need to grow enrollment. We have added additional minors and certificates to make our programs more attractive both to potential students and existing non-majors.
- The Applied Communication Online Baccalaureate Degree Completion program was launched in 2014. The goal would be to have approximately 200-300 students enrolled. Current enrollment is approximately 55. Marketing strategies have been developed with the Office of Admissions, and we will be working to increase these numbers.
- Opportunities exist in the planned MFA, expanding our summer programs, the new Social Media Analytics Research Team (SMART Lab), and providing new contemporary coursework in trending items such as data analytics, social media and coding with design. Our summer enrollment is up for Summer 2016 and we have piloted a summer scholarship opportunity to encourage participation. The MFA launch is expected in 2017 which will allow for additional courses to be offered at the undergraduate level for both majors and non-majors, supporting our commitment to the University.
- The recent Innovation Strategy award to our Immersive Media Initiative will provide the College an opportunity to develop a program for students to become skilled leaders in virtual and augmented reality.
- Summer high school workshops focusing on Journalism and Media Arts & Studies have been extremely successful. These workshops help attract students to our undergraduate programs.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Initiatives to enhance the financial strength of the College:

- Increase Tier II offerings to increase credit hour production
- Incentives to increase summer enrollments
- Additional Marketing of Minors/Certificates
- Creation of new MFA degree program
- Exploring Dublin campus to increase Information & Telecommunication Systems Resource Distribution Program
- Exploring New Certificates
 - Coding
 - Broadcast Meteorology
 - Sport Communication
- Enrollment increase initiatives for the following programs
 - Online Baccalaureate Completion Program
 - Social Media Certificate enrollment
- Yield activities
 - Media Arts & Studies High School Workshop
 - Personalized letters with branded items sent to an estimated 900 UG admits

KEY TRENDS & DRIVERS

Direct expenses are changing due to standard annual increases, as well as faculty promotions and compensation initiative estimates. Diversity funding is ending, leaving the college to pick up the unsubsidized cost of positions.

College of Communication - Department List

ACADEMIC DEPARTMENTS

SCHOOL OF COMMUNICATION STUDIES

JOURNALISM

VISUAL COMMUNICATION

SCHOOL INFO TCOM SYSTEMS

MEDIA ARTS AND STUDIES

ACADEMIC SUPPORT & CENTERS

DEAN COMMUNICATION

College of Communication - Growth Opportunities

CODING CERTIFICATE

BROADCAST METEOROLOGY CERTIFICATE

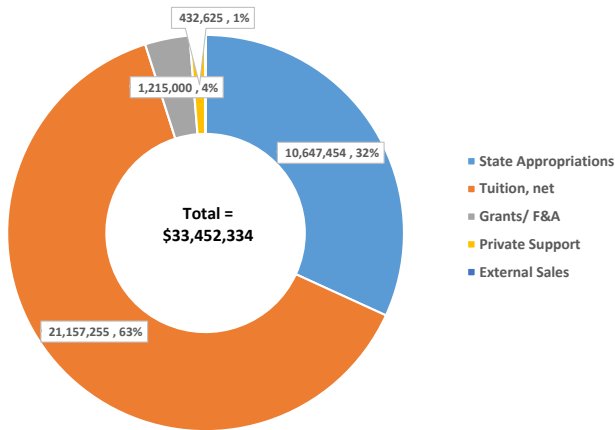
SPORT COMMUNICATION CERTIFICATE

SOCIAL MEDIA CERTIFICATE ENROLLMENT GROWTH

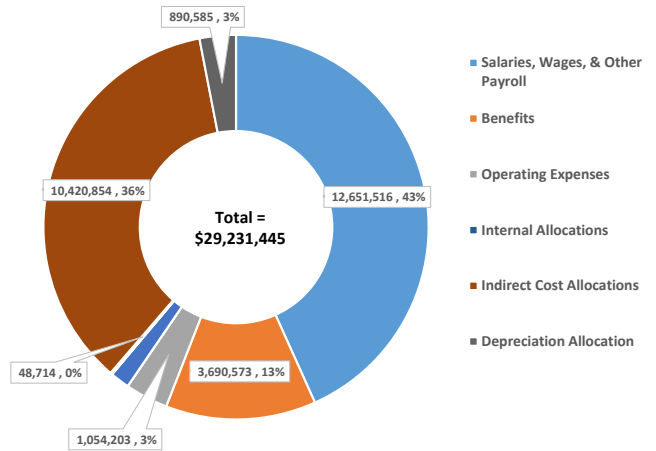
NEW MFA DEGREE PROGRAM

11.4 Patton College of Education (PCOE)

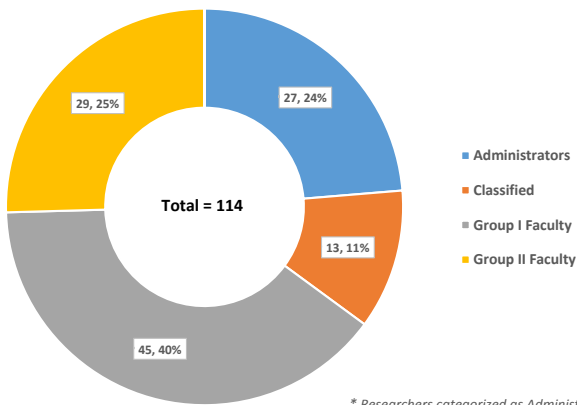
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

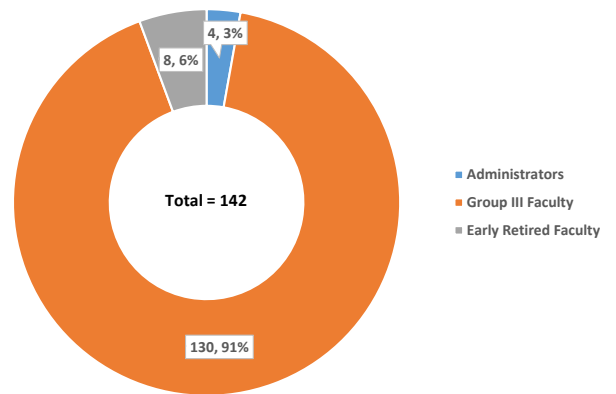


Benefits-Eligible Employee Headcount*



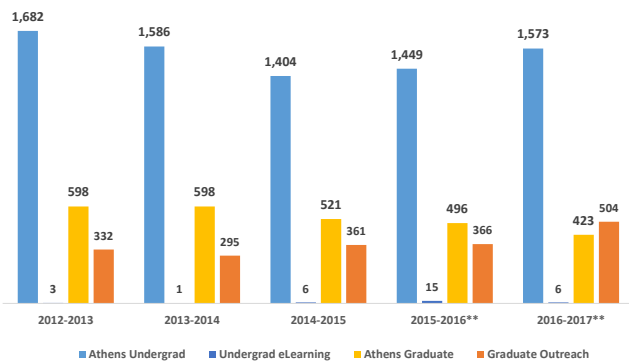
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



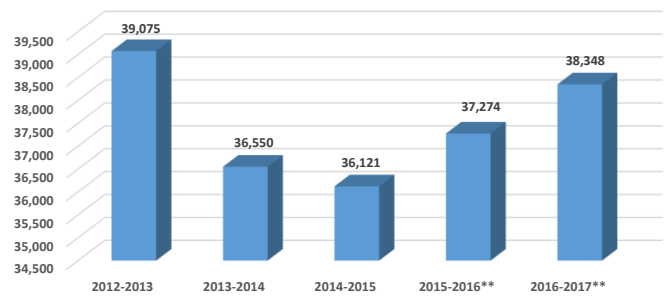
* Researchers categorized as Administrators

5-Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Education		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 6,000	\$ 11,172,402	\$ 11,743,574	\$ 12,915,678	\$ 12,915,678	\$ 10,647,454
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	545,604	15,028,880	15,715,895	14,769,112	14,850,681	16,854,087
4	Undergraduate Financial Aid	(183,699)	(2,859,752)	(2,845,536)	(2,753,354)	(2,753,354)	(2,998,114)
5	Net Undergraduate Tuition & Fees	361,905	12,169,128	12,870,359	12,015,758	12,097,327	13,855,973
6	Gross Graduate Tuition & Fees	2,300,956	9,103,127	9,735,997	8,973,808	8,872,779	10,469,514
7	Graduate Financial Aid	(1,795,749)	(3,187,043)	(3,260,503)	(3,180,082)	(3,171,894)	(3,168,232)
8	Net Graduate Tuition & Fees	505,207	5,916,084	6,475,495	5,793,726	5,700,885	7,301,282
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	1,711,981	1,337,327	1,221,057	1,335,000	1,335,000	1,120,000
11	Facilities & Admin Costs Recovery	-	119,788	119,598	94,000	94,000	95,000
12	Gifts	205,085	198,329	104,819	75,000	75,000	75,000
13	Endowment Distributions	245,404	293,532	320,056	345,565	345,565	357,625
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	820,145	16,235	16,061	-	-	-
16	Total Revenues	\$ 3,855,727	\$ 31,222,826	\$ 32,871,018	\$ 32,574,727	\$ 32,563,455	\$ 33,452,334
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	10,967,421	9,824,320	11,193,248	12,583,783	12,384,230	12,651,516
18	Total Benefits	2,992,080	2,625,308	3,189,505	3,749,257	3,614,708	3,690,573
19	Supplies & Services	1,943,486	1,899,681	1,929,368	1,069,752	1,469,754	1,054,203
20	Capitalized Costs	-	-	-	-	23,900	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	205,199	-	-	-	-	475,000
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(16,807)	(23,839)	(9,978)	-	-	-
26	Total Direct Expenses	\$ 16,091,380	\$ 14,325,470	\$ 16,302,143	\$ 17,402,792	\$ 17,492,592	\$ 17,871,292
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(2,222,330)	(234,587)	(94,013)	48,714	48,714	48,714
28	Indirect Costs Allocations	-	10,778,439	11,030,004	11,300,296	11,454,040	10,420,854
29	Depreciation Allocation	-	-	-	153,744	153,744	890,585
30	Subvention/Strategic Pool Allocation	-	3,170,865	3,334,876	3,461,235	3,814,316	3,928,472
31	Transfers to (from) Strategic Investment Pool	-	1,909,125	239,913	190,685	(162,396)	509,510
32	Total Allocations and Transfers	\$ (2,222,330)	\$ 15,623,842	\$ 14,510,780	\$ 15,154,674	\$ 15,308,418	\$ 15,798,135
33	Total Expenses, Allocations & Indirect Costs	\$ 13,869,050	\$ 29,949,312	\$ 30,812,922	\$ 32,557,466	\$ 32,801,010	\$ 33,669,427
34	Subtotal Results	\$ (10,013,323)	\$ 1,273,514	\$ 2,058,095	\$ 17,261	\$ (237,555)	\$ (217,093)
35	Transfers to (from) Operations	-	-	-	-	-	(475,000)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	1,877,600	-	-	-
38	Net Results	\$ (10,013,323)	\$ 1,273,514	\$ 180,495	\$ 17,261	\$ (237,555)	\$ 257,907



PATTON COLLEGE OF EDUCATION (PCOE)

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Opportunities

The Patton College of Education is seeking to expand its market by offering new and innovative opportunities for the surrounding area.

- Within the department of Human and Consumer Sciences, an online Customer Service Program, which is a two year Bachelor Completion Program will be offered beginning this fall, FY2016-17. The long term goal is to offer the courses every semester, with rolling admissions, so students can enter the program during any term. There will also be a minor, which will capture additional enrollments.
- In the department of Teacher Education, an online Pre-Kindergarten Special Needs Endorsement program will be offered through the Special Education program. This program is designed for individuals who already have a bachelor's degree and hold teaching certificates in special education, early childhood education, or pre-kindergarten, or those who have a licensure as an intervention specialist, and would like to add certification to teach children aged 3-5 with special needs. Completion of the program will meet all requirements for Ohio's Educator Licensure Standards for PSKN. The start date is expected to be FY18-19.
- Also in the Teacher Education department, and with consultation from the Counseling and Higher Education department, a Transition to Work Endorsement program is being developed. This endorsement will provide eligibility to Intervention Specialists, allowing them to service students with disabilities in their transition from public school student to emergent adult in a work environment. The start date is expected to be FY18-19.
- The department of Counseling and Higher Education will begin to reoffer The Sexual Offender Treatment Program Workshop. This workshop has not been offered for the past few years due to faculty capacity. The department has been able to replace vacancies and now has the faculty to reoffer this successful workshop. At this time we are unsure of our market share, but based on previous offerings we expect to be able to bring in net revenue of \$50,000 to \$65,000 per workshop offered. The dates of the workshop have not been finalized.

Challenges

With the retirements of several senior faculty, our faculty makeup includes more at the tenure seeking level than at the tenured level. This may result in fewer funds from research grants.

Growth in graduate programming is projected, however, we expect fewer undergraduates given the smaller graduation rates of high schoolers, resulting in less undergraduate freshmen enrollments. With this data, we are continuing to engage in mentoring students in order to assist with retention. We offer student supplemental instruction opportunities in order to aid in successfully completing difficult coursework.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Academic Investments – Top of the Top Tier Journal Incentive (T3 Incentive)

The Goal of the incentive is to engage and support collaborative scholarship with rigorous research design among Group I faculty, resulting in empirical data analysis in highly visible peer-reviewed publications. Moreover, this incentive's purpose is to advance the national prominence of PCOE faculty and the college, resulting in enhanced support to faculty who desire to expand their visibility as national and international experts. After publication in specified journals in their field, faculty will receive a research award to be used as start-up for future research endeavors.

Revenue and Enrollment Investments – funding for investment (up to \$20,000 each) has been set aside for the development of three innovative programs that respond to market demands and that can be offered on-line or on one of the Regional Campuses. A description of these programs is listed above under opportunities.

Mentor Teacher Development – the Mentor Teacher development model will support the professional development of our clinical educators who supervise our students in the classroom during their clinical internships. As courses are taken, the clinical educators will receive increased remuneration when supervising the PCOE clinical interns.

Facilities – the PCOE is looking forward to moving into the totally renovated McCracken Hall in December, 2016. According to the architects and work crew supervisor all things are on schedule to begin classes spring semester. We have several donors available to assist in naming rooms and contributing to the renovations. This will be a substantial increase in our direct expenses. Depreciation and deferred maintenance and interest on our future 10 million dollar gift will increase from \$150,000 in FY16 to 1.4 million in FY17.

College of Education - Department List

ACADEMIC DEPARTMENTS

COUNSELING HIGHER ED
CURRICULUM TECH CTR
EDUCATIONAL STUDIES
OFFICE OF CLINICAL EXPERIENCES
TEACHER EDUCATION
REC AND SPORT PEDAGOGY
HUMAN CONSUMER SCI ED

ACADEMIC SUPPORT & CENTERS

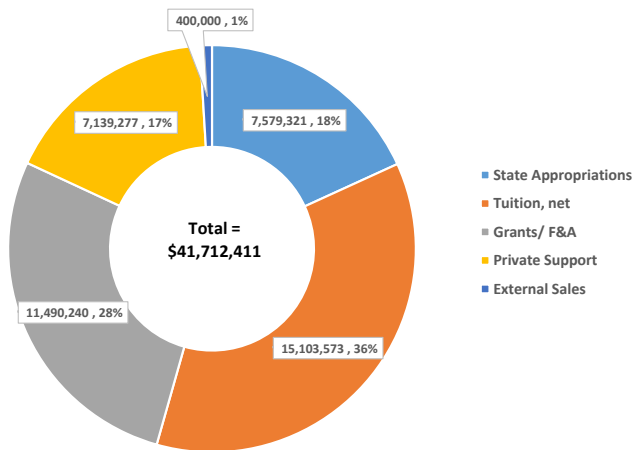
DEAN EDUCATION
INSTIT DEMOCRACY IN EDUC
GEORGE HILL CENTER
CTR STUDY DEV LITER LANG
CTR COOP CURR DEV PRTNR
CTR FOR HIGHER EDUCATION
EDU STUDENT AFFAIRS

College of Education - Growth Opportunities

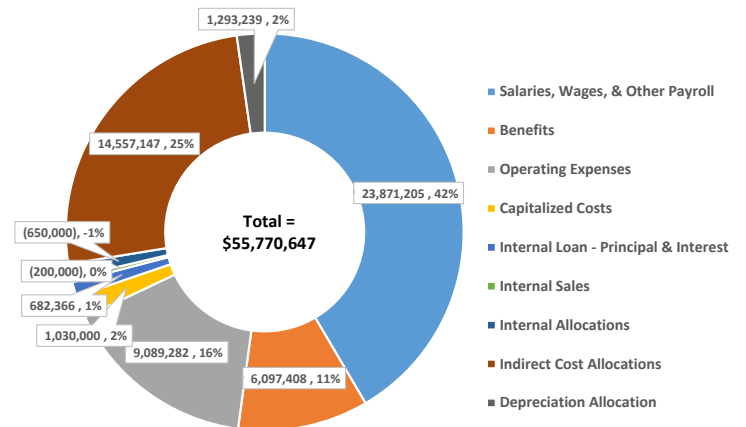
ONLINE CUSTOMER SERVICE PROGRAM IN HUMAN & CONSUMER SCIENCES
ONLINE PRE-KINDERGARTEN SPECIAL NEEDS ENDORSEMENT PROGRAM
TRANSITION TO WORK ENDORSEMENT PROGRAM
SEXUAL OFFENDER TREATMENT PROGRAM WORKSHOP

11.5 Russ College of Engineering and Technology

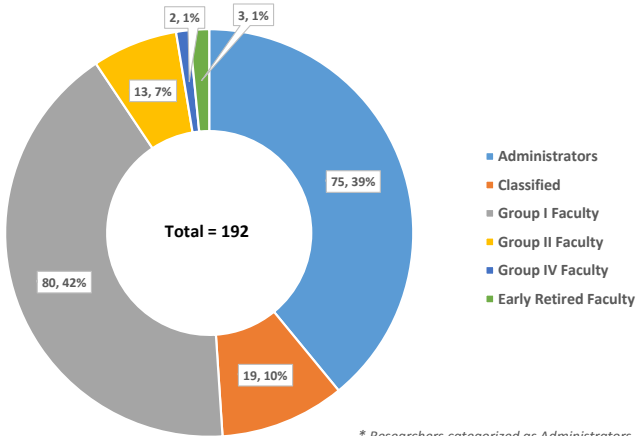
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

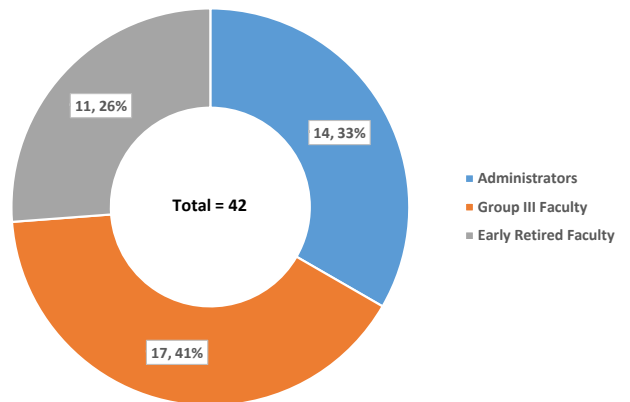


Benefits-Eligible Employee Headcount*



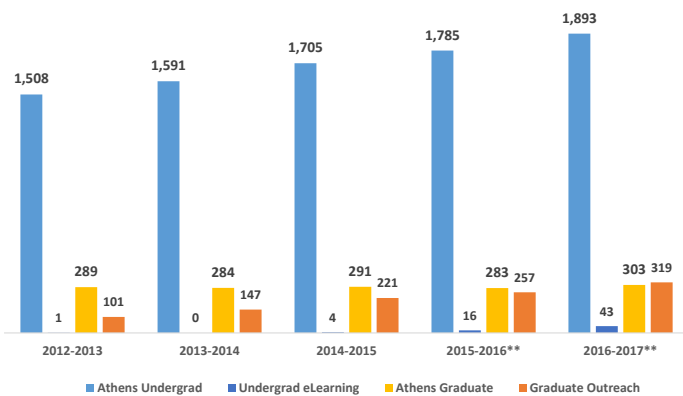
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



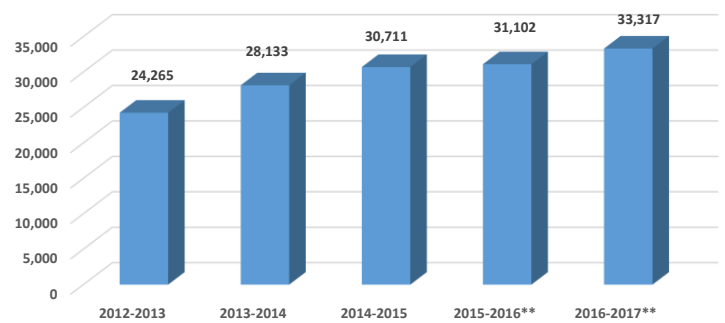
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Engineering		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 49,571	\$ 8,497,527	\$ 8,956,349	\$ 9,801,028	\$ 9,801,028	\$ 7,579,321
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	1,271,934	16,563,993	20,283,997	22,714,490	22,755,312	15,456,793
4	Undergraduate Financial Aid	(822,776)	(4,156,443)	(4,883,801)	(5,566,366)	(5,356,724)	(4,141,987)
5	Net Undergraduate Tuition & Fees	449,158	12,407,550	15,400,195	17,148,124	17,398,588	11,314,806
6	Gross Graduate Tuition & Fees	100,268	4,533,294	5,192,325	5,112,873	5,547,942	7,693,767
7	Graduate Financial Aid	(2,053,228)	(3,290,262)	(3,611,911)	(3,665,000)	(3,709,499)	(3,905,000)
8	Net Graduate Tuition & Fees	(1,952,960)	1,243,032	1,580,414	1,447,873	1,838,443	3,788,767
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	11,285,304	11,804,582	9,673,038	11,857,500	9,715,307	9,168,000
11	Facilities & Admin Costs Recovery	-	3,340,467	3,155,090	3,642,500	2,500,000	2,322,240
12	Gifts	315,033	250,980	706,670	500,000	210,000	250,000
13	Endowment Distributions	4,710,731	5,536,079	5,904,822	7,097,636	7,101,407	6,859,277
14	Investment Income	170,922	285,306	50,195	250,000	31,419	30,000
15	Other External Sales	413,895	420,445	660,730	125,000	404,513	400,000
16	Total Revenues	\$ 15,441,655	\$ 43,785,968	\$ 46,087,502	\$ 51,869,661	\$ 49,000,705	\$ 41,712,411
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	20,858,704	20,779,213	23,116,640	23,206,979	23,185,299	23,871,205
18	Total Benefits	4,631,858	4,809,923	5,707,424	5,858,446	5,889,554	6,097,408
19	Supplies & Services	6,667,900	6,497,611	7,445,603	7,060,000	6,134,775	9,089,282
20	Capitalized Costs	1,993,263	3,464,364	1,597,242	2,630,000	894,011	1,030,000
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	372,757	388,230	387,596	386,305	681,488	682,366
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(378,396)	(254,644)	(288,275)	(250,000)	(185,780)	(200,000)
26	Total Direct Expenses	\$ 34,146,086	\$ 35,684,698	\$ 37,966,231	\$ 38,891,730	\$ 36,599,347	\$ 40,570,261
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(3,508,255)	(84,353)	(841,170)	(50,000)	(633,987)	(650,000)
28	Indirect Costs Allocations	-	12,003,736	13,494,132	13,605,367	13,605,367	14,557,147
29	Depreciation Allocation	-	-	-	1,533,272	1,533,272	1,293,239
30	Subvention/Strategic Pool Allocation	-	2,925,770	3,160,884	3,814,429	3,814,429	3,143,767
31	Transfers to (from) Strategic Investment Pool	-	(6,631,535)	(5,396,900)	(6,258,998)	(6,258,998)	(16,782,247)
32	Total Allocations and Transfers	\$ (3,508,255)	\$ 8,213,618	\$ 10,416,946	\$ 12,644,070	\$ 12,060,083	\$ 1,561,906
33	Total Expenses, Allocations & Indirect Costs	\$ 30,637,831	\$ 43,898,315	\$ 48,383,177	\$ 51,535,800	\$ 48,659,430	\$ 42,132,167
34	Subtotal Results	\$ (15,196,176)	\$ (112,347)	\$ (2,295,675)	\$ 333,861	\$ 341,275	\$ (419,756)
35	Transfers to (from) Operations	-	-	-	-	-	(745,410)
36	Transfers to (from) Quasi Endowments	357	388,000	349,287	333,860	28,255	50,000
37	Transfers to (from) Capital Projects	-	30,000	152,525	-	28,000	250,000
38	Net Results	\$ (15,196,533)	\$ (530,347)	\$ (2,797,487)	\$ 1	\$ 285,020	\$ 25,654



RUSS COLLEGE OF ENGINEERING

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Opportunities:

- Research facility expansion
- Significant University Scholarship Match Program which allows us to further our recruitment efforts in strategic areas and stabilize enrollment at financially sustainable levels
- Continued enrollment growth, higher ACT scores, higher retention rates, and lower average time to graduate
- Engineering Technology and Management (ETM) enrollment has increased by 19% over the last three years and is projected to continue
- On-line programmatic opportunities for enrollment growth

Challenges:

- Increased number of faculty retirements due to the Early Retirement Incentive Program (ERIP) in February 2011 as well as 2015 changes to STRS leads to a disproportionate number of early career faculty. Second order effects include:
 - a. New faculty career progression may cause a temporary downturn in funded research grants
 - b. Significant funds allocated for new research faculty start-up packages
- Integrating research faculty salary buyout policy into the budget planning process
- Accreditation visit in 2016 for reaffirmation in 2017
- Stocker Center (Facility)
 - a. Limited undergraduate teaching lab space for expanding programs that require significant space allocations (ETM undergraduate lab space growth)
 - b. Space for research is both limited and constrained for safety
 - c. Office and general space shortfalls related to continued enrollment growth
 - d. Stocker Center is in need of phased renovations in a continually occupied space
- Time sensitivity of research building requirements due to already existing faculty needs and expectations

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- Hire Group II faculty to teach ETM courses and duplicate laboratory to expand enrollment capacity
- Visioning continues for a 120,000 sq. ft. research facility to address research space needs which will also help ease the undergraduate space needs in Stocker

KEY TRENDS & DRIVERS

1. Costs associated with proposed new research facility
2. ETM lab duplication costs and hiring of Group II faculty
3. Utilizing our resources to leverage and maximize the University Scholarship Match Program thus resulting in increasing the number of available scholarships and possible relief of Russ Vision funds
4. Significant funds allocated for new research faculty start-up packages

College of Engineering - Department List

ACADEMIC DEPARTMENTS

AVIATION PLANES
CHEM BIOMOLEC ENGINEER
CIVIL ENGINEERING
EECS ELECTRICAL ENGR
EECS COMPUTER SCIENCE
ENGINEERING TECH AND MGT
INDUSTRIAL SYSTEMS ENG
MECHANICAL ENGINEERING
AVIONICS RESEARCH
MULTIPHASE INSTITUTE
CENTER FOR IDD SYSTEMS
ORITE OH RES INS TRN ENV
CAMP CTR ADV MAT PROCESS
OH COAL RESEARCH CENTER
CEER CTR ELECCEM RES
CENTER FOR AIR QUALITY

ACADEMIC SUPPORT & CENTERS

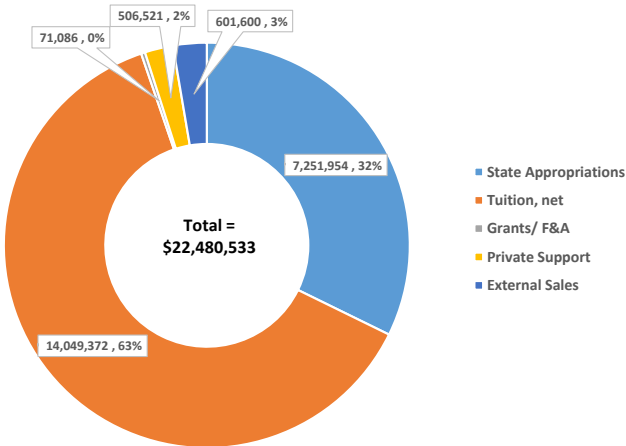
DEAN ENGINEERING
RUSS LEGACY GIFT
CASSI CTR ADV SFTWR SYS
INST SUSTAIN ENRGY ENVRN

College of Engineering - Growth Opportunities

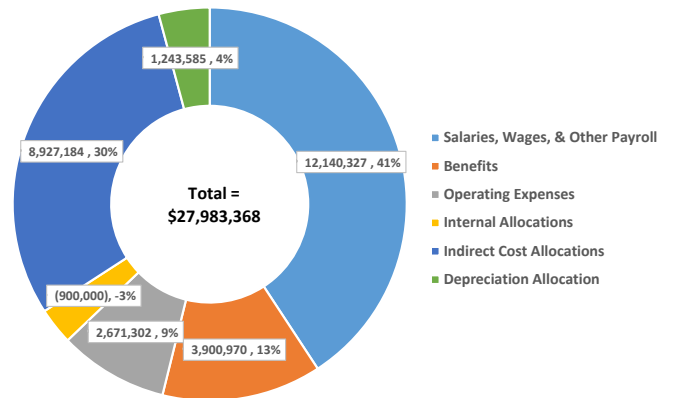
ENGINEERING TECHNOLOGY AND MANAGEMENT (ETM)
ONLINE PROGRAMMATIC OPPORTUNITIES
RESEARCH FACILITY EXPANSION
UNIVERSITY SCHOLARSHIP MATCH PROGRAM

11.6 College of Fine Arts

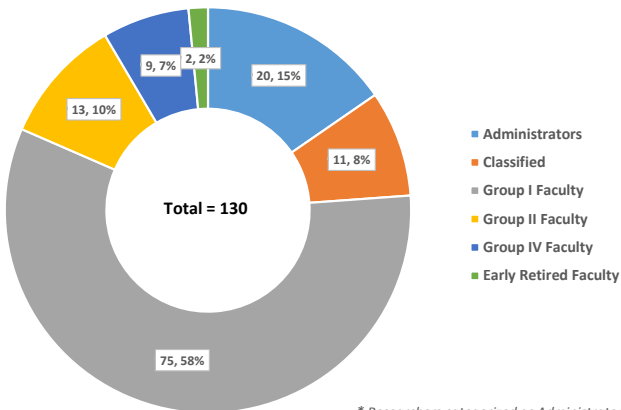
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

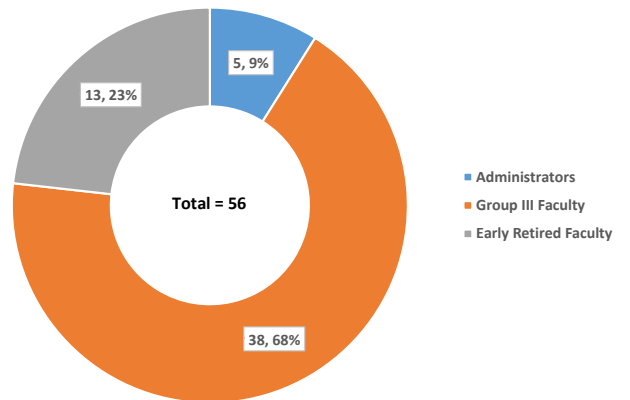


Benefits-Eligible Employee Headcount*



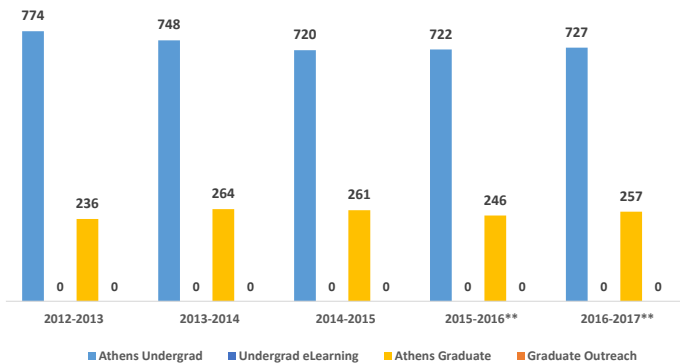
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



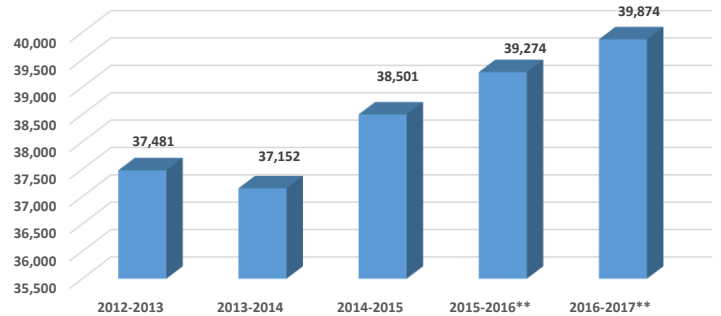
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Fine Arts		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ 5,718,672	\$ 5,640,144	\$ 6,277,770	\$ 6,277,770	\$ 7,251,954
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	389,600	17,048,056	17,305,243	17,264,184	17,403,230	16,328,561
4	Undergraduate Financial Aid	(160,632)	(3,275,094)	(3,147,609)	(3,343,881)	(3,268,881)	(3,027,673)
5	Net Undergraduate Tuition & Fees	228,968	13,772,962	14,157,635	13,920,303	14,134,349	13,300,888
6	Gross Graduate Tuition & Fees	97,580	4,109,082	3,827,980	4,056,805	3,762,093	3,837,842
7	Graduate Financial Aid	(1,528,661)	(3,083,184)	(2,929,667)	(3,123,203)	(2,937,978)	(3,089,358)
8	Net Graduate Tuition & Fees	(1,431,081)	1,025,898	898,313	933,602	824,115	748,484
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	6,173	13,908	9,553	71,086	71,086	71,086
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	162,864	107,696	98,011	182,376	182,376	182,376
13	Endowment Distributions	224,057	285,534	304,244	386,685	386,685	324,145
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	693,853	714,573	647,281	601,600	601,600	601,600
16	Total Revenues	\$ (115,166)	\$ 21,639,244	\$ 21,755,181	\$ 22,373,422	\$ 22,477,981	\$ 22,480,533
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	10,683,219	10,851,408	11,125,656	11,443,287	11,503,096	12,140,327
18	Total Benefits	2,848,569	2,873,632	3,251,021	3,759,302	3,759,302	3,900,970
19	Supplies & Services	2,719,701	1,975,386	2,038,703	2,071,302	2,071,302	2,671,302
20	Capitalized Costs	54,216	127,327	108,226	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(12,589)	(2,620)	(12,715)	-	-	-
26	Total Direct Expenses	\$ 16,293,116	\$ 15,825,133	\$ 16,510,891	\$ 17,273,891	\$ 17,333,700	\$ 18,712,599
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(1,452,934)	(531,941)	(457,660)	(375,000)	(300,000)	(900,000)
28	Indirect Costs Allocations	-	8,961,003	9,628,764	9,243,399	9,243,399	8,927,184
29	Depreciation Allocation	-	-	-	783,894	783,894	1,243,585
30	Subvention/Strategic Pool Allocation	-	2,205,041	2,209,392	2,314,290	2,303,685	2,671,460
31	Transfers to (from) Strategic Investment Pool	-	(5,533,714)	(6,178,151)	(6,867,049)	(6,867,604)	(8,170,047)
32	Total Allocations and Transfers	\$ (1,452,934)	\$ 5,100,389	\$ 5,202,345	\$ 5,099,534	\$ 5,163,374	\$ 3,772,182
33	Total Expenses, Allocations & Indirect Costs	\$ 14,840,183	\$ 20,925,522	\$ 21,713,236	\$ 22,373,425	\$ 22,497,074	\$ 22,484,781
34	Subtotal Results	\$ (14,955,349)	\$ 713,722	\$ 41,945	\$ (3)	\$ (19,093)	\$ (4,247)
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	(434)	-	-	-	-
38	Net Results	\$ (14,955,349)	\$ 714,157	\$ 41,945	\$ (3)	\$ (19,093)	\$ (4,247)



COLLEGE OF FINE ARTS

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

The College of Fine Arts has identified the capacity to offer additional courses to the eLearning population and thus provide quality arts learning opportunities to students who may not otherwise receive them. As such, the College has incentivized online course development for Tier II and J-courses and implemented a program where graduate assistants are trained and given the opportunity to facilitate these courses. This effort has resulted in a marked increase in eLearning credit hour production and revenue growth.

The College is challenged by deferred maintenance costs as we begin to address the most urgent needs in FY17, such as Seigfred Hall roof and windows replacement and interior upgrades including paint and lighting, as well as replacing the Glidden Recital Hall HVAC system. The College is also experiencing a space shortage: the Master Plan Space Study found an 89,000 ASF space deficit for Fine Arts, primarily in assembly and exhibit space.

Although we are beginning to see the results of purposeful and focused recruitment efforts and additional scholarship funding that has been allocated to the College, we are continually challenged by the statewide trend in declining enrollment in arts majors.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

The College is launching the Tantrum Theater this summer in Dublin, OH in collaboration with the Dublin Arts Council and the city of Dublin. In addition to presenting three productions, the Tantrum Theater provides a tremendous opportunity for our students to experience working in a professional theater through internships. In addition, we will offer strategic educational outreach programs to high school students and other community members. This represents an opportunity to engage a new population in our high quality arts programming, as well as build a pipeline for recruiting as we become well established in the area.

As a result of the growth in eLearning revenue, we plan to reinvest some of these funds back into the College as seed funding for sustainable projects that 1) improve program quality, 2) support program growth, by either expanding existing programs or developing new programs for majors or non-majors, and/or 3) increase enrollment, by supporting the admissions process, increasing retention, etc. We will start funding these seed projects in summer 2016. In addition, we have initiated cross-college collaborations for new programs, including a collaborative MFA with the Scripps College of Communication.

KEY TRENDS & DRIVERS

The primary driver of direct expenditures is the launching of the Tantrum Theater; otherwise direct expenditures for the College of Fine Arts remain stable.

College of Fine Arts - Department List

ACADEMIC DEPARTMENTS

THEATER

MUSIC

DANCE

ART

FILM

INTERDISCIPLINARY ARTS

ACADEMIC SUPPORT & CENTERS

DEAN FINE ARTS

College of Fine Arts - Growth Opportunities

ELEARNING COURSE OFFERINGS

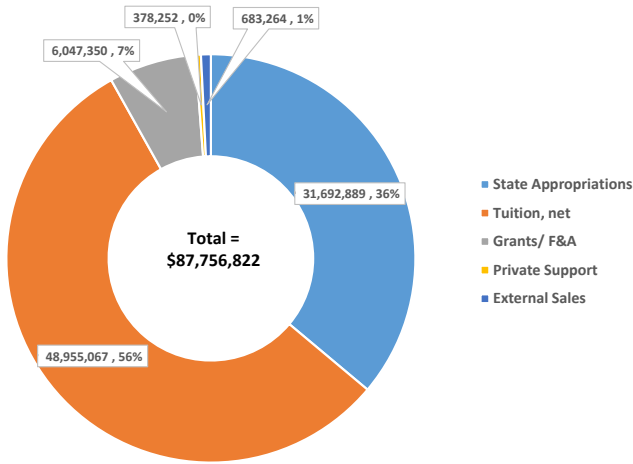
TANTRUM THEATER IN DUBLIN

COLLABORATIVE MFA WITH SCRIPPS COLLEGE
OF COMMUNICATION

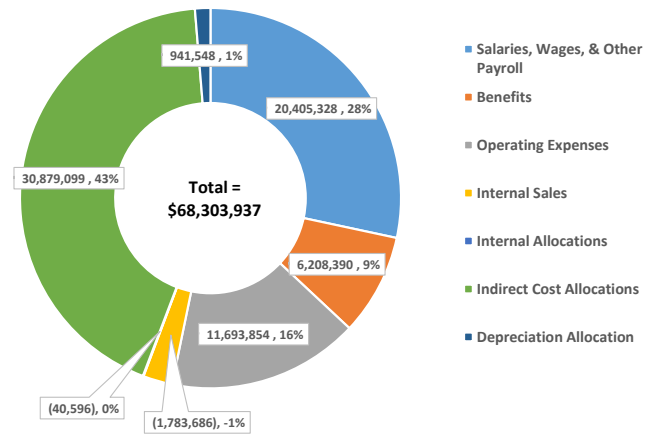


11.7 College of Health Sciences and Professions (CHSP)

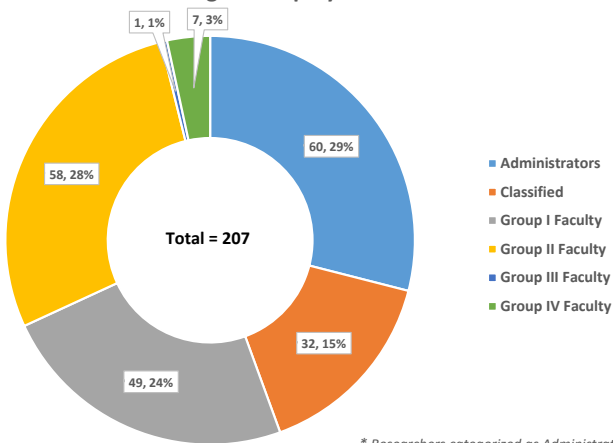
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

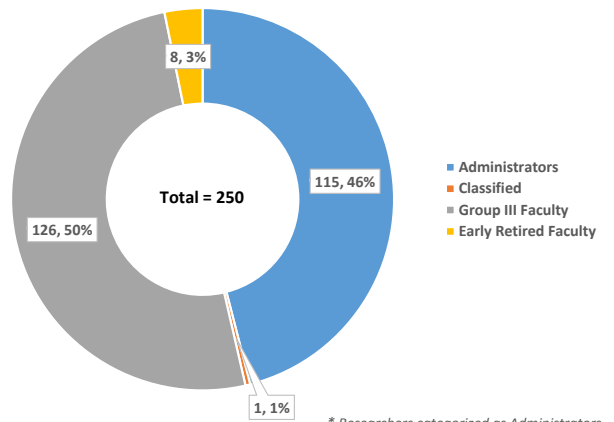


Benefits-Eligible Employee Headcount*



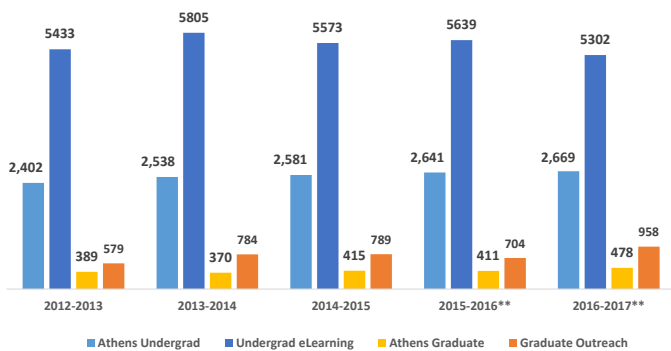
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



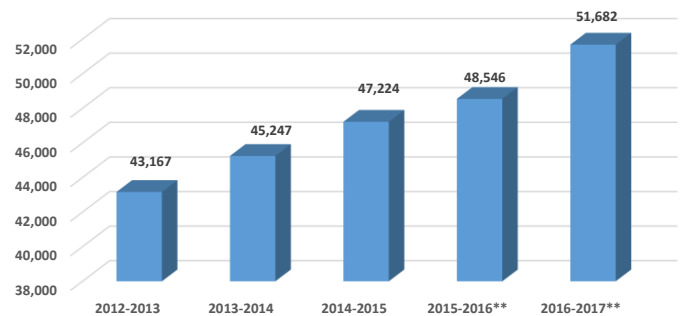
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Health Sciences		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 2,500	\$ 26,186,505	\$ 43,200,014	\$ 38,923,170	\$ 38,923,170	\$ 31,692,889
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	575,974	27,273,409	36,013,541	36,297,422	36,126,423	40,983,049
4	Undergraduate Financial Aid	(365,747)	(5,082,802)	(5,401,373)	(5,359,101)	(5,574,960)	(5,227,389)
5	Net Undergraduate Tuition & Fees	210,227	22,190,608	30,612,169	30,938,321	30,551,463	35,755,660
6	Gross Graduate Tuition & Fees	1,093,961	7,855,872	8,276,431	9,436,049	8,999,732	15,515,729
7	Graduate Financial Aid	(1,829,392)	(3,091,466)	(2,598,080)	(2,348,615)	(2,339,649)	(2,316,322)
8	Net Graduate Tuition & Fees	(735,432)	4,764,406	5,678,352	7,087,434	6,660,083	13,199,407
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	4,316,007	5,982,443	6,283,897	4,537,176	5,919,510	5,961,393
11	Facilities & Admin Costs Recovery	-	240,276	215,423	44,137	77,482	85,957
12	Gifts	130,764	182,710	113,722	82,709	164,378	234,378
13	Endowment Distributions	80,206	183,527	115,451	131,765	131,765	143,874
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	573,629	733,393	722,860	811,782	666,518	683,264
16	Total Revenues	\$ 4,577,901	\$ 60,463,867	\$ 86,941,887	\$ 82,556,494	\$ 83,094,369	\$ 87,756,822
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	13,057,794	14,969,652	17,247,554	18,741,007	18,661,482	20,405,328
18	Total Benefits	3,393,459	3,951,112	5,069,811	5,934,310	5,975,202	6,208,390
19	Supplies & Services	4,139,554	5,676,452	5,578,740	5,317,493	5,628,816	11,693,854
20	Capitalized Costs	241,683	46,369	194,883	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(1,122,615)	(1,481,019)	(1,712,556)	(1,653,387)	(1,784,650)	(1,783,686)
26	Total Direct Expenses	\$ 19,709,874	\$ 23,162,566	\$ 26,378,431	\$ 28,339,423	\$ 28,480,850	\$ 36,523,885
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(8,514,846)	583,972	(228,157)	(37,928)	(41,649)	(40,596)
28	Indirect Costs Allocations	-	20,654,869	23,729,268	25,045,033	25,045,032	30,879,099
29	Depreciation Allocation	-	-	-	547,009	547,009	941,548
30	Subvention/Strategic Pool Allocation	-	5,443,286	7,963,067	7,808,948	7,798,550	10,255,180
31	Transfers to (from) Strategic Investment Pool	-	7,894,682	19,750,854	20,753,169	20,763,567	8,375,346
32	Total Allocations and Transfers	\$ (8,514,846)	\$ 34,576,809	\$ 51,215,032	\$ 54,116,231	\$ 54,112,509	\$ 50,410,578
33	Total Expenses, Allocations & Indirect Costs	\$ 11,195,028	\$ 57,739,375	\$ 77,593,463	\$ 82,455,654	\$ 82,593,360	\$ 86,934,463
34	Subtotal Results	\$ (6,617,127)	\$ 2,724,491	\$ 9,348,424	\$ 100,840	\$ 501,010	\$ 822,360
35	Transfers to (from) Operations	-	-	-	-	(9,914,000)	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	(191,200)	466,277	3,072,295	300,000	10,214,000	97,947
38	Net Results	\$ (6,425,927)	\$ 2,258,215	\$ 6,276,130	\$ (199,160)	\$ 201,010	\$ 724,413



COLLEGE OF HEALTH SCIENCES & PROFESSIONS (CHSP)

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Challenges

- *Declining RN-BSN revenue:* We have begun to see enrollment declines reflective of our having “taught out” a substantial part of the market in the geographic areas in which the program has been offered. This year, enrollments were down by approximately 11%. While we are working to expand the program to other states, the result will be the replacement of Ohio students for whom we receive state subsidy with out-of-state students for whom we do not receive subsidy.
- *Clinical placements:* CHSP fills approximately 3,500 clinical placements per year. Various healthcare systems have informed us that they are considering requiring a fee for each clinical placement—in some cases as much as \$1,000 per placement. This is common practice in other parts of the country and will, in all eventuality, become reality for us.
- *Dublin Campus:* While Dublin represents a great opportunity for us, it also stands as a primary challenge as it will require CHSP to develop and implement a number of academic, workforce development, and community outreach programs to cover our financial investment there.

Opportunities

- *Dublin programing:* Dublin and, by extension, other offsite locations, offers the greatest opportunity for CHSP. We’ve already begun to see early signs of success in new partnership formation that will enhance our programming.
- *Online program expansion:* There are great opportunities for online program growth in a number of our disciplines. There is considerable interest in online degrees such as the Master of Social Work, the Master of Public Health, the Master of Athletic Training, and the Doctor of Nursing Practice. These would complement our current online master’s degrees, especially if we can get into the market sooner than other institutions.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- Continued growth in the Master of Physician Assistant Practice program
- Continuing Education/Continuing Medical Education offerings in Dublin and online
- Dietetics Internship master’s degree program
- Expansion of online nursing degrees to additional states
- Development of two new tracks in the MSN program (Psych Mental Health Nursing and Adult Gerontology Acute Care Nursing)
- Development of a new Doctor of Nursing Practice degree
- Expansion of the Master of Athletic Training degree to Dublin
- Development of a Master of Corporate Wellness degree

KEY TRENDS & DRIVERS

- Increased salary/benefit costs associated with new initiatives – offset with projected revenue
- Increased salary/benefit costs associated with eLearning programs moving to college budgets – these are not new expenses, only a change in reporting

Health Sciences & Professions - Department List

ACADEMIC DEPARTMENTS

APPLIED HEALTH SCIENCES & WELLNESS
INTERDISCIPLINARY HEALTH STUDIES
NURSING
REHABILITATION & COMMUNICATION SCIENCES
SOCIAL & PUBLIC HEALTH

ACADEMIC SUPPORT & CENTERS

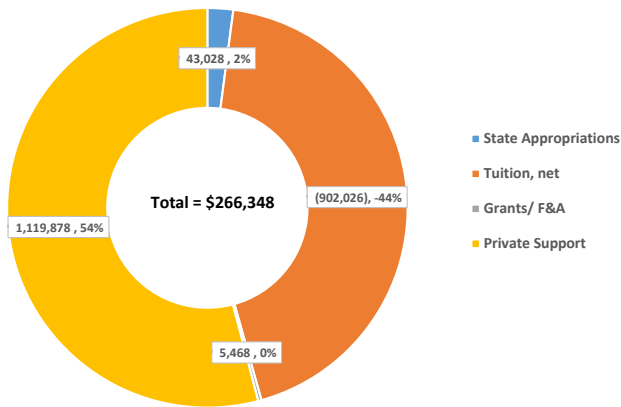
DEAN HLTH SCNCS PRFSSNS
APPLCHN RURL HEALTH INST
KIDS ON CAMPUS

Growth Opportunities

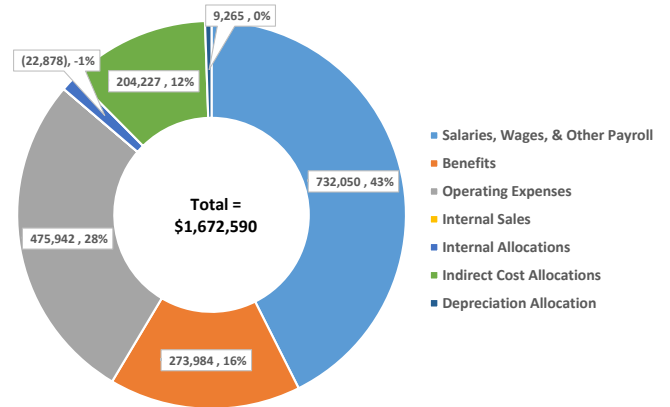
MASTER OF PHYSICIAN ASSISTANT PROGRAM
DIETETICS' INTERNSHIP MASTERS DEGREE
MSN - PSYCH MENTAL HEALTH NURSING
MSN - ADULT GERONTOLOGY ACUTE CARE NURSING
DOCTOR OF NURSING PRACTICE
MASTER OF ATHLETIC TRAINING EXPANSION - DUBLIN
MASTER OF CORPORATE WELLNESS
CONTINUING EDUCATION/CONTINUING MEDICAL
EDUCATION OFFERINGS IN DUBLIN AND ONLINE

11.8 Honors Tutorial College (HTC)

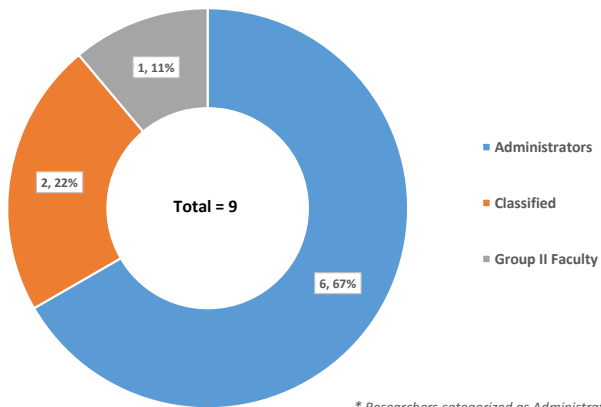
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

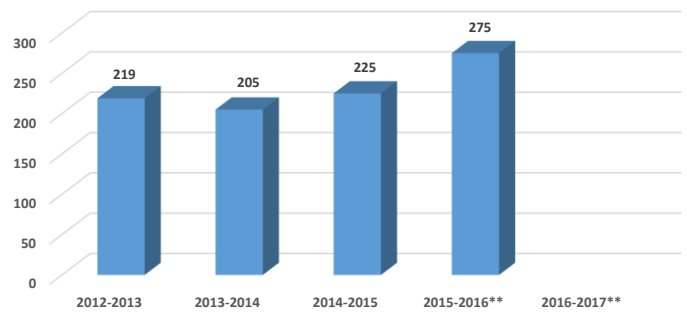


Employee Headcount*



* Researchers categorized as Administrators

5-Year Student Enrollment*



* HTC enrollments represent students dually enrolled in HTC and another college
**Unit Projections

HTC		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ 11,604	\$ 21,768	\$ 23,116	\$ 23,116	\$ 43,028
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	119,191	43,514	214,473	214,473	155,273
4	Undergraduate Financial Aid	(590,954)	(623,753)	(617,951)	(807,111)	(737,929)	(1,057,299)
5	Net Undergraduate Tuition & Fees	(590,954)	(504,562)	(574,437)	(592,638)	(523,456)	(902,026)
6	Gross Graduate Tuition & Fees	-	1,465	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	1,465	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	5,839	2,072	5,468
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	185,800	103,069	51,890	42,000	42,000	42,000
13	Endowment Distributions	688,462	841,011	876,886	1,029,729	1,029,744	1,077,878
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	(403)	401	1,000	-	-	-
16	Total Revenues	\$ 282,906	\$ 452,987	\$ 377,107	\$ 508,046	\$ 573,476	\$ 266,348
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	761,072	758,606	777,000	846,309	838,512	732,050
18	Total Benefits	223,474	230,060	250,031	288,772	283,338	273,984
19	Supplies & Services	100,588	247,213	363,971	480,267	444,700	475,942
20	Capitalized Costs	-	101	360	135	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	-	-	-	-	-	-
26	Total Direct Expenses	\$ 1,085,134	\$ 1,235,979	\$ 1,391,362	\$ 1,615,483	\$ 1,566,550	\$ 1,481,976
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	30,275	(23,573)	56,538	18,200	32,072	(22,878)
28	Indirect Costs Allocations	-	98,318	106,608	108,534	108,534	204,227
29	Depreciation Allocation	-	-	-	9,179	9,179	9,265
30	Subvention/Strategic Pool Allocation	-	11,039	5,306	22,488	17,488	16,198
31	Transfers to (from) Strategic Investment Pool	-	(1,215,971)	(1,155,106)	(1,539,813)	(1,534,813)	(1,430,963)
32	Total Allocations and Transfers	\$ 30,275	\$ (1,130,187)	\$ (986,654)	\$ (1,381,412)	\$ (1,367,540)	\$ (1,224,151)
33	Total Expenses, Allocations & Indirect Costs	\$ 1,115,409	\$ 105,792	\$ 404,709	\$ 234,071	\$ 199,010	\$ 257,825
34	Subtotal Results	\$ (832,503)	\$ 347,195	\$ (27,601)	\$ 273,975	\$ 374,466	\$ 8,523
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	(18,358)	-	-
38	Net Results	\$ (832,503)	\$ 347,195	\$ (27,601)	\$ 292,333	\$ 374,466	\$ 8,523



HONORS TUTORIAL COLLEGE (HTC)

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Our financial goals are to deliver high-quality academic and enrichment programs as efficiently as possible and to steward our endowments responsibly. The Manasseh Cutler Scholars Program joined the Honors Tutorial College in FY16.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

We received a Konneker Fund Learning and Discovery Award to launch a university-wide honors pilot program starting in spring 2017. The OHIO Honors Program will blend curricular and co-curricular experiences for high-achieving students in all colleges, except the Honors Tutorial College. Adding a broader honors opportunity will aid our institutional recruitment and retention efforts. We will run the pilot with our current FTE in FY17.

ENROLLMENT GROWTH IS THE PRIMARY DRIVER OF OUR EXPENSES AND REVENUE:

- The FY16 incoming first-year class of 80 students is HTC's largest, and the FY17 class is anticipated to be above 70 students.
- HTC offers 36 programs of study and will add public health and religious studies in FY17.
- HTC students receive Signature Premier Scholarships, which are valued at the cost of full in-state tuition.
- Our share of state appropriations flows directly to the colleges that house the faculty who teach and advise our students, except for the credit hour revenue generated by HC courses.
- The Manasseh Cutler Scholars Program has grown to 17 or 18 new scholars per year across its range of geographic and discipline-specific awards. By 2020, the program will serve a total of 70 scholars enrolled in degree programs across campus.
- Cutler Scholars receive generous endowed scholarships of varying amounts and \$3,000 annually for enrichment activities.

Honors Tutorial College - Department List

ACADEMIC SUPPORT & CENTERS
CUTLER SCHOLARS
DEAN HONORS TUTORIAL

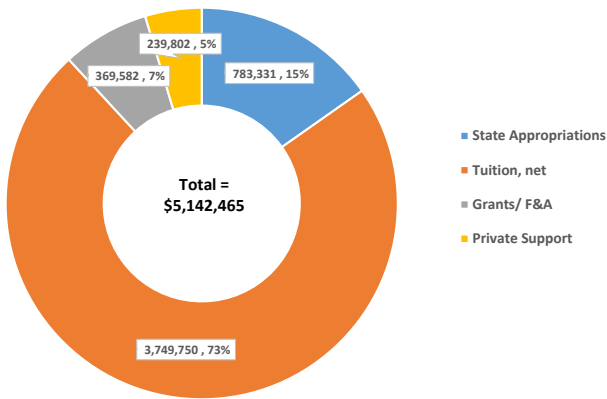
Honors Tutorial College - Growth Opportunities

OHIO HONORS PROGRAM

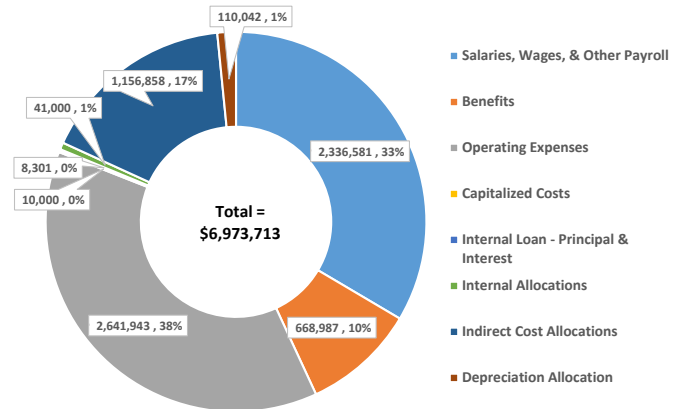


11.9 Office of Global Affairs and International Studies (OGAIS)

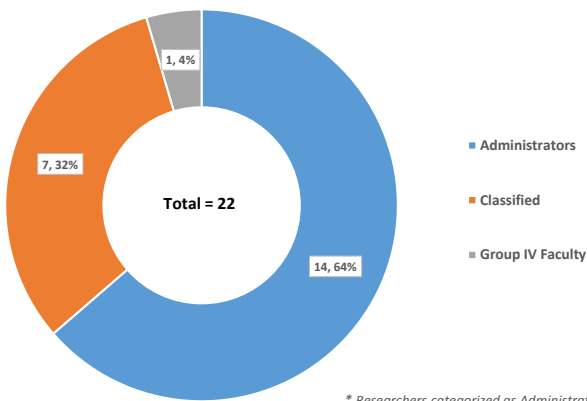
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

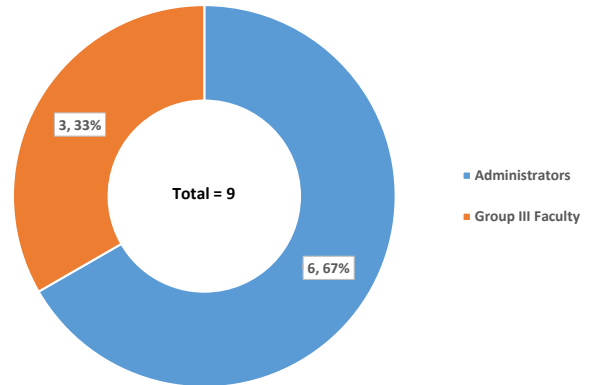


Benefits-Eligible Employee Headcount*



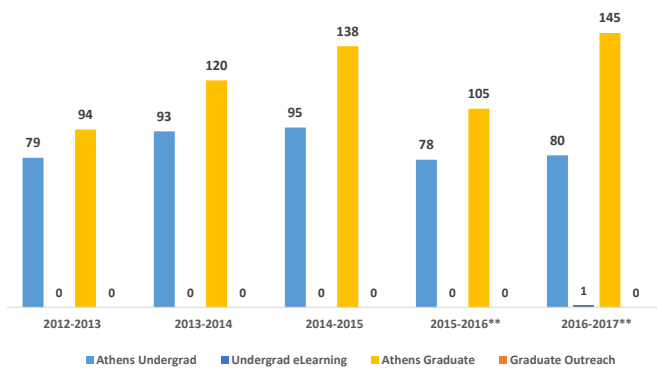
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



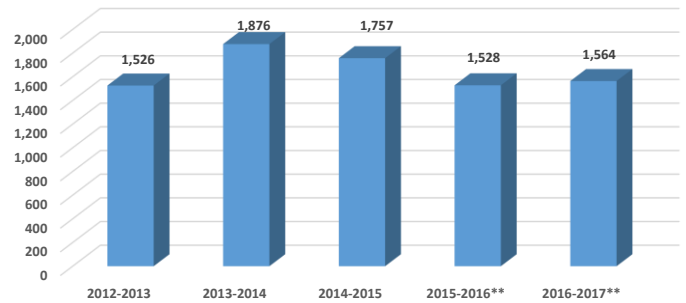
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

OGAIS		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ 733,212	\$ 671,172	\$ 685,442	\$ 685,442	\$ 783,331
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	2,828,806	2,537,881	3,420,681	3,169,437	3,590,822	3,225,887
4	Undergraduate Financial Aid	(313,042)	(348,013)	(429,606)	(119,497)	(525,297)	(134,253)
5	Net Undergraduate Tuition & Fees	2,515,764	2,189,868	2,991,075	3,049,940	3,065,525	3,091,634
6	Gross Graduate Tuition & Fees	991,731	2,187,958	2,008,733	1,600,894	1,812,106	2,083,116
7	Graduate Financial Aid	(1,039,847)	(1,569,364)	(1,818,062)	(1,145,656)	(1,326,013)	(1,425,000)
8	Net Graduate Tuition & Fees	(48,116)	618,594	190,671	455,238	486,093	658,116
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	1,021,158	893,022	582,477	-	392,419	369,582
11	Facilities & Admin Costs Recovery	-	28,638	11,925	-	(1,045)	-
12	Gifts	24,268	15,835	27,595	-	1,970	-
13	Endowment Distributions	150,692	182,424	212,896	215,000	238,115	239,802
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	312,798	587,339	154,265	-	133,282	-
16	Total Revenues	\$ 3,976,564	\$ 5,248,932	\$ 4,842,075	\$ 4,405,620	\$ 5,001,801	\$ 5,142,465
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	2,405,677	2,337,360	2,384,894	2,229,232	2,214,132	2,336,581
18	Total Benefits	508,761	488,396	575,630	658,309	615,046	668,987
19	Supplies & Services	2,664,119	2,951,449	2,724,997	2,328,735	2,762,571	2,641,943
20	Capitalized Costs	15,955	4,176	-	10,000	23,000	10,000
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	5,879	5,879	5,879	3,831	5,880	8,301
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(4,386)	(54,565)	(1,833)	-	-	-
26	Total Direct Expenses	\$ 5,596,005	\$ 5,732,696	\$ 5,689,568	\$ 5,230,107	\$ 5,620,629	\$ 5,665,812
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	165,607	114,696	(176,574)	41,000	117,856	41,000
28	Indirect Costs Allocations	-	1,045,238	1,250,460	1,226,532	1,226,532	1,156,858
29	Depreciation Allocation	-	-	-	163,913	163,913	110,042
30	Subvention/Strategic Pool Allocation	-	477,789	471,826	512,061	512,061	512,061
31	Transfers to (from) Strategic Investment Pool	-	(1,694,626)	(2,589,472)	(2,769,565)	(2,769,565)	(2,360,455)
32	Total Allocations and Transfers	\$ 165,607	\$ (56,903)	\$ (1,043,760)	\$ (826,059)	\$ (749,203)	\$ (540,494)
33	Total Expenses, Allocations & Indirect Costs	\$ 5,761,612	\$ 5,675,793	\$ 4,645,807	\$ 4,404,048	\$ 4,871,426	\$ 5,125,318
34	Subtotal Results	\$ (1,785,048)	\$ (426,861)	\$ 196,268	\$ 1,572	\$ 130,375	\$ 17,147
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ (1,785,048)	\$ (426,861)	\$ 196,268	\$ 1,572	\$ 130,375	\$ 17,147



OFFICE OF GLOBAL AFFAIRS AND INTERNATIONAL STUDIES (OGAIS)

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

- OGAIS: Revenue is expected to increase modestly due to a change in model weighting for the undergraduate program. There will be no notable increase in spending.
- Office of Global Opportunities: With the addition of domestic programs, the number of study away participants has increased from 792 in FY 2013-14 to 1,031 in FY 2014-15. OGO expects to see continued growth in 2015-16.
 - OGO is currently reviewing with College Deans the most academically viable model of routing of tuition as requested by the central budget office.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- The OHIO Global Strategy final draft is completed and pending submission to the Board of Trustees in fall 2016. In the interim, key strategic investments are:
 - Developing a comprehensive international enrollment strategy led by the Office of the Senior Vice Provost for Strategic Enrollment Management
 - Strengthening institutional capacity for managing diversity through investments in faculty development to increase and/or strengthen academic curriculum for both courses and experiential learning
- Key supporting priorities of the OHIO Global Strategy:
 - Manage Partnerships and international and CIS alumni through increased and more effective engagement
 - Increase and diversify targeted communications for raising the profile of OHIO and globalization of the campuses
 - Develop performance metrics to ensure a results based strategy
- The Center for International Studies (CIS) is investing in expanding its academic offerings and strengthening its recruitment strategy.
 - This includes conducting an analysis of program growth opportunities through eLearning and new professional programs. CIS hopes to access the resources of the Dublin and Regional Campuses and their traditional and non-traditional learning communities.
 - Within the CIS, the Global Leadership Center (GLC) will initiate the recruitment of a permanent director with a faculty rank. Key responsibilities include aligning its academic program with a focus on knowledge and skills development in global leadership, project management for social enterprises, and global development trends.

KEY TRENDS & DRIVERS

- All OGAIS programs and their resources are now aligned to OHIO's Global Strategy outcomes.

OGAIS - Department List

ACADEMIC DEPARTMENTS

GLOBAL OPPORTUNITIES
AFRICAN STUDIES
LATIN AMERICAN STUDIES
ASIAN STUDIES
GLOBAL LEADERSHIP CENTER
COMMUNICATION FOR DEVELOPMENT STUDIES
INTERNATIONAL DEVELOPMENT STUDIES

ACADEMIC SUPPORT & CENTERS

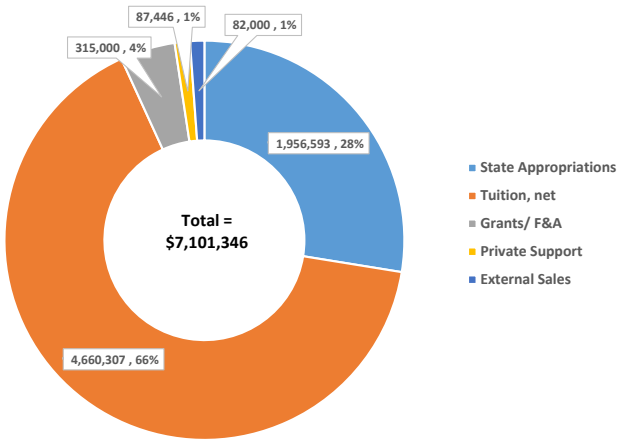
GLOBAL AFFAIRS
CENTER FOR INTL STUDIES
INTERNATIONAL STUDENT & FACULTY SERVICES

Growth Opportunities

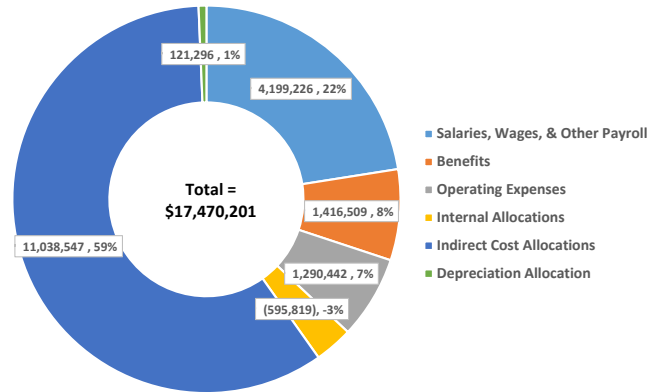
STUDY AWAY
OHIO GROUP AGING PROJECT
GLOBAL LEADERSHIP CENTER ENROLLMENT
ONLINE COURSE OFFERINGS

11.10 University College

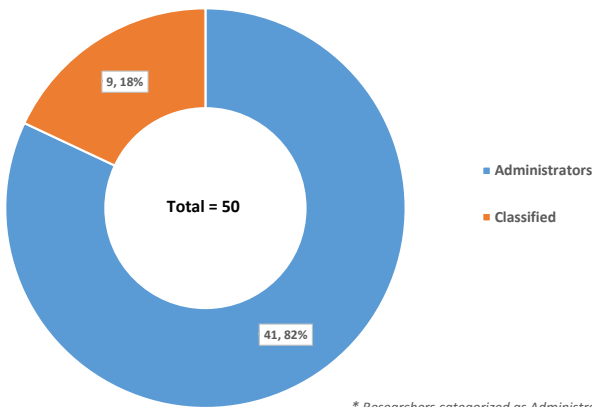
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

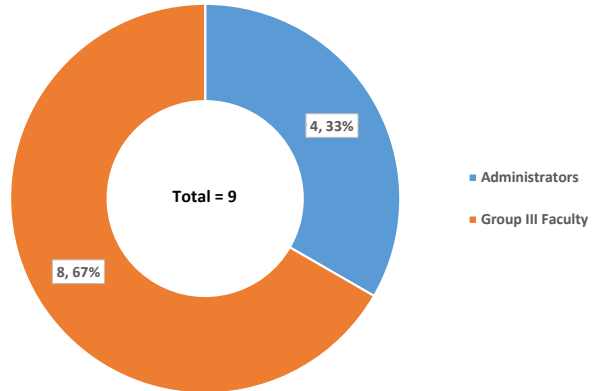


Benefits-Eligible Employee Headcount*



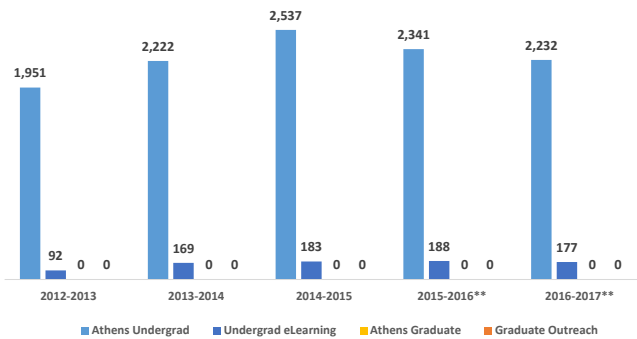
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



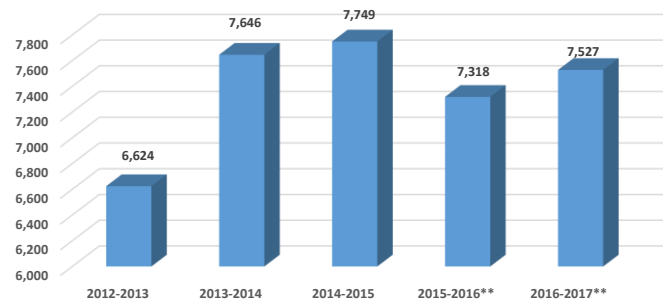
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

University College		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ 3,018,696	\$ 3,666,444	\$ 2,989,137	\$ 2,989,137	\$ 1,956,593
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	4,139,311	4,953,501	5,537,061	5,537,061	7,053,527
4	Undergraduate Financial Aid	(982,826)	(1,841,074)	(2,026,372)	(2,163,502)	(2,133,202)	(2,393,220)
5	Net Undergraduate Tuition & Fees	(982,826)	2,298,237	2,927,129	3,373,559	3,403,859	4,660,307
6	Gross Graduate Tuition & Fees	-	36,556	-	-	-	-
7	Graduate Financial Aid	(65,795)	(16,939)	-	(16,376)	-	-
8	Net Graduate Tuition & Fees	(65,795)	19,617	-	(16,376)	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	284,868	302,378	294,687	315,000	315,000	315,000
11	Facilities & Admin Costs Recovery	-	21,978	21,273	-	-	-
12	Gifts	25,140	21,680	121,656	70,000	70,000	70,000
13	Endowment Distributions	8,400	10,289	12,548	13,608	15,333	17,446
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	389,166	946,705	129,057	82,000	82,000	82,000
16	Total Revenues	\$ (341,047)	\$ 6,639,581	\$ 7,172,795	\$ 6,826,928	\$ 6,875,329	\$ 7,101,346
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	2,763,680	3,443,019	3,870,237	3,775,629	3,926,869	4,199,226
18	Total Benefits	746,390	907,321	1,163,260	1,299,703	1,411,429	1,416,509
19	Supplies & Services	790,369	805,232	872,796	1,016,197	1,278,208	1,290,442
20	Capitalized Costs	-	-	5,689	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(1,284)	-	-	-	-	-
26	Total Direct Expenses	\$ 4,299,156	\$ 5,155,573	\$ 5,911,982	\$ 6,091,529	\$ 6,616,506	\$ 6,906,177
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(106,087)	(315,631)	(1,524,410)	(164,382)	(529,257)	(595,819)
28	Indirect Costs Allocations	-	5,736,926	7,001,028	7,419,030	7,419,030	11,038,547
29	Depreciation Allocation	-	-	-	65,818	119,859	121,296
30	Subvention/Strategic Pool Allocation	-	898,869	915,892	759,739	761,786	740,262
31	Transfers to (from) Strategic Investment Pool	-	(4,803,272)	(5,457,556)	(7,292,886)	(7,292,886)	(11,062,128)
32	Total Allocations and Transfers	\$ (106,087)	\$ 1,516,892	\$ 934,954	\$ 787,319	\$ 478,532	\$ 242,157
33	Total Expenses, Allocations & Indirect Costs	\$ 4,193,068	\$ 6,672,465	\$ 6,846,936	\$ 6,878,848	\$ 7,095,038	\$ 7,148,334
34	Subtotal Results	\$ (4,534,116)	\$ (32,884)	\$ 325,859	\$ (51,920)	\$ (219,709)	\$ (46,988)
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	15,703	-	-	-	-	-
38	Net Results	\$ (4,549,819)	\$ (32,884)	\$ 325,859	\$ (51,920)	\$ (219,709)	\$ (46,988)



UNIVERSITY COLLEGE

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

University College facilitates student success across the university, including improving rates of course completions, retention rates, and graduation rates. All of our programs and initiatives are available to every student at OHIO. New research and technology provides significant opportunities for data-informed approaches to student success, but as OHIO's student population grows across multiple locations and modalities, the demand for resources that support student success also grows.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

Our initiatives include supporting high quality advising, both within University College and in partnership with the other academic colleges through the new Student Success Advisor initiative. The emphasis on advising as well as a partnership with other university units, including the Division of Student Affairs, Institutional Research, and partner colleges has helped facilitate the initiation of a new retention software for all first-year students on the Athens and Regional Campuses, as well as eLearning students. We are expanding tutoring support, accessibility services, and academic skills development to meet rising demand; and continuing to support the growth of Learning Communities, which had record enrollments in fall 2015. The Center for Campus and Community Engagement has trained over 170 faculty members to develop service-learning courses, as well as expand programs aimed at supporting specific populations, such as the successful First Generation Student Success and Persistence Initiative.

KEY TRENDS & DRIVERS

We are developing advising teams focused on specific populations to increase efficiency, promote cross-training, and to focus attention on helping undecided students move to a major as soon as they are ready. We are also partnering with Institutional Research to continue to build a strong data-analytical approach to student success across the university. We have also initiated an Appreciative Inquiry college-level process of discovering and leveraging current personnel strengths and other resources to enhance student success initiatives.

University College - Department List

ACADEMIC DEPARTMENTS

AEROSPACE STUDIES

MILITARY SCIENCE

ACADEMIC SUPPORT & CENTERS

DEAN UNIVERSITY COLLEGE

CTR TEACHING EXCELLENCE

ACADEMIC ADVANCEMENT

STUDENT ACCESSIBILITY SERVICES

University College - Growth Opportunities

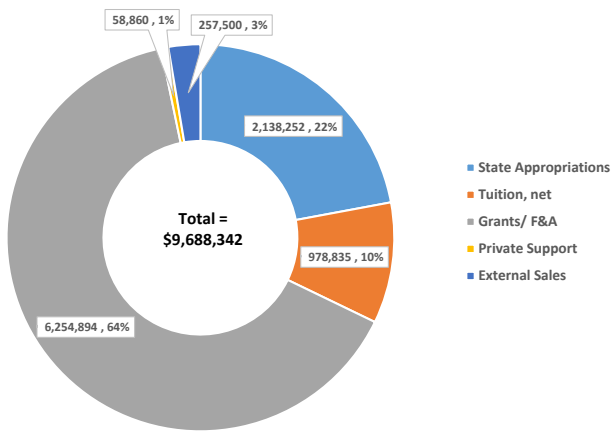
STUDENT SUCCESS ADVISOR INITIATIVE

LEARNING COMMUNITIES

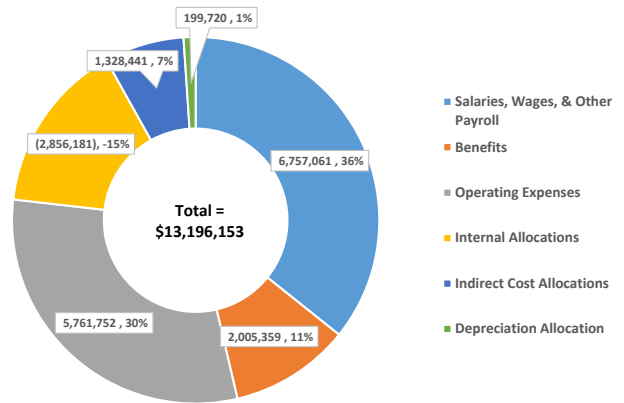


11.11 Voinovich School of Leadership and Public Affairs

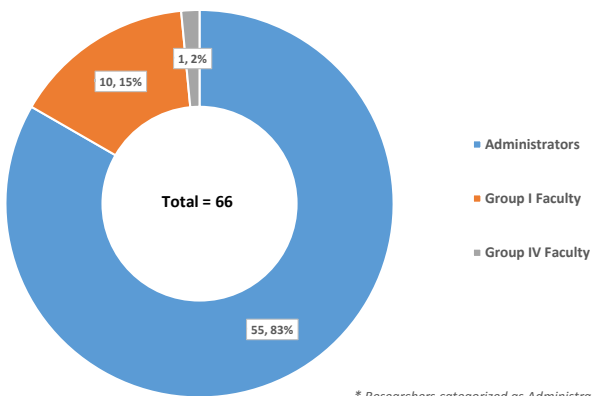
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

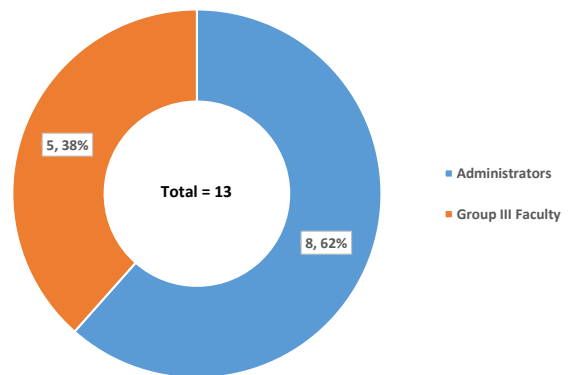


Benefits-Eligible Employee Headcount*



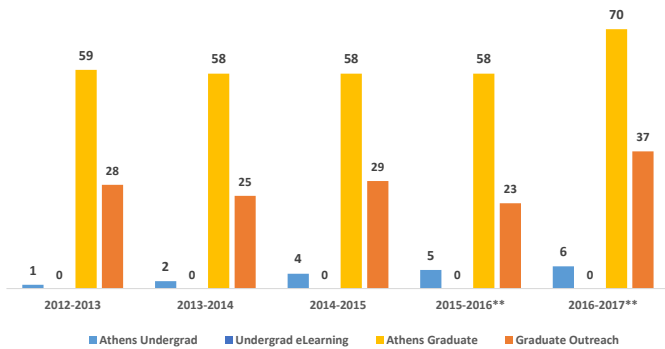
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



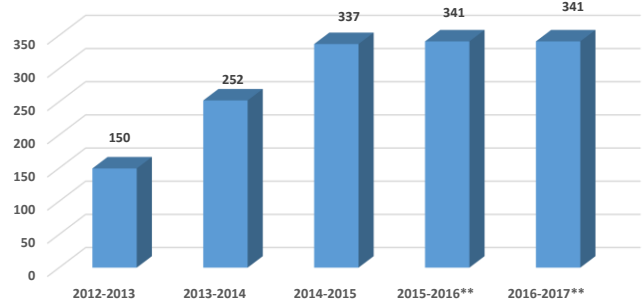
* Researchers categorized as Administrators

5- Year Student Enrollment by Classification



** Unit Projections

5-Year Athens Undergraduate Credit Hour Production



** Unit Projections

Voinovich		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 745,866	\$ 1,062,326	\$ 986,577	\$ 1,764,131	\$ 1,764,131	\$ 2,138,252
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	117,576	82,602	133,288	133,288	108,601
4	Undergraduate Financial Aid	(1,900)	(130,999)	(17,372)	(24,557)	(21,861)	(20,086)
5	Net Undergraduate Tuition & Fees	(1,900)	(13,423)	65,230	108,731	111,427	88,515
6	Gross Graduate Tuition & Fees	280,180	901,986	849,944	788,533	670,682	1,302,784
7	Graduate Financial Aid	(313,322)	(503,858)	(391,562)	(357,528)	(396,154)	(412,464)
8	Net Graduate Tuition & Fees	(33,142)	398,128	458,383	431,005	274,528	890,320
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	5,267,279	3,221,888	4,224,505	4,801,458	5,539,499	5,539,499
11	Facilities & Admin Costs Recovery	-	611,239	609,910	662,597	715,396	715,396
12	Gifts	120,081	19,100	123,422	332,400	42,602	41,300
13	Endowment Distributions	13,596	35,454	16,385	17,064	17,065	17,560
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	194,353	273,516	324,530	7,000	122,430	257,500
16	Total Revenues	\$ 6,306,133	\$ 5,608,229	\$ 6,808,942	\$ 8,124,386	\$ 8,587,077	\$ 9,688,342
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	5,069,971	5,098,097	5,135,109	6,174,252	5,961,792	6,757,061
18	Total Benefits	1,397,652	1,413,821	1,555,886	1,867,217	1,806,806	2,005,359
19	Supplies & Services	4,125,178	2,451,298	3,848,884	4,739,439	3,989,052	5,761,752
20	Capitalized Costs	97,730	42,030	14,945	10,000	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(2,105)	(4,716)	(2,261)	-	-	-
26	Total Direct Expenses	\$ 10,688,425	\$ 9,000,529	\$ 10,552,563	\$ 12,790,908	\$ 11,757,650	\$ 14,524,173
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(1,847,637)	(1,460,220)	(1,237,210)	(2,146,217)	(2,184,870)	(2,856,181)
28	Indirect Costs Allocations	-	1,954,513	1,909,668	1,621,142	1,621,142	1,328,441
29	Depreciation Allocation	-	-	-	215,473	215,473	199,720
30	Subvention/Strategic Pool Allocation	-	140,704	134,810	164,177	152,520	280,626
31	Transfers to (from) Strategic Investment Pool	-	(4,263,044)	(4,735,556)	(5,061,462)	(5,049,805)	(4,114,584)
32	Total Allocations and Transfers	\$ (1,847,637)	\$ (3,628,047)	\$ (3,928,288)	\$ (5,206,887)	\$ (5,245,540)	\$ (5,161,977)
33	Total Expenses, Allocations & Indirect Costs	\$ 8,840,788	\$ 5,372,483	\$ 6,624,275	\$ 7,584,021	\$ 6,512,110	\$ 9,362,195
34	Subtotal Results	\$ (2,534,656)	\$ 235,746	\$ 184,667	\$ 540,365	\$ 2,074,967	\$ 326,147
35	Transfers to (from) Operations	-	-	-	-	(186,000)	(20,000)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ (2,534,656)	\$ 235,746	\$ 184,667	\$ 540,365	\$ 2,260,967	\$ 346,147



VOINOVICH SCHOOL

The Voinovich School of Leadership and Public Affairs is a catalyst for regional, state and national collective impact in entrepreneurship, energy and the environment, and public and social engagement. Ranked as 39th of the Top 50 Most Innovative Public Service Schools in the country, the Voinovich School was also recently elevated to the top 100 U.S. News and World Report Best Public Affairs Grad Schools. Partnerships with nonprofit organizations, government and the private sector create public value by leveraging the expertise of 11 faculty members and 60 professional staff. Home to the Master of Public Administration and the Master of Science in Environmental Studies degree programs, the Voinovich School engages nearly 200 students in a combination of hands-on opportunities and networking.

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Ohio University, in the 21st century, brings together higher education, industry and government to solve problems in its “OHIO for Ohio” strategy and drives academic entrepreneurship through its innovation strategies. The Voinovich School brings together collaborative OHIO entities with statewide networks to deliver resources, expertise and a platform approach to address critical aspects of public policy and to create collective impact across key focus areas with solutions leveraged for the region, the State and the nation. The Voinovich School’s distinction among public affairs schools is its ability to address problems in the State’s most distressed regions and to scale solutions across the whole of Appalachia and beyond. Its platform approach, residing at the intersection of thought leadership and practical outcomes, attracts support from external partners, generates opportunities for engaged faculty and experiential learning for students, and delivers innovations serving the priorities of “OHIO for Ohio” into the next decade.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

The Voinovich School’s strategic vision extends through a platform of innovation, which combines knowledge application through intensive services, with resource and capital formation and investment, with talent and leadership development, across the School’s core areas. The outcomes so far are impressive.

1. **Strategic Goal 1:** Build and expand the University’s public service and innovation efforts. Activities in this area include impacting social outcomes by shifting our existing set of partner programs and projects into a full portfolio of organizations aimed at collective impacts; adding social, corporate and philanthropic partners and other relationships, and investments fund in areas such as education, mental health and water quality.
2. **Strategic Goal 2:** Expand the University’s entrepreneurial ecosystem. TechGROWTH Ohio (TGO) is now a \$40M public-private partnership. The combined total of regional entrepreneurship activities at the Voinovich School have brought in nearly \$1B in economic development activity to the region.
3. **Strategic Goal 3:** Contribute to the University’s multidisciplinary energy and environmental sustainability programs. The activities to capitalize on this opportunity to build partnerships in this area include expanding the Department of Energy PORTS future project, through the newly renewed \$2.5M in grant funding, now in its sixth year; working on collaborative research and consulting partnerships with the Wilson Center; collaborating on cross-campus curriculum with sustainability initiatives; and, using technology applications to improve water and environmental remediation efforts.

4. Strategic Goal 4: Expand the School's Ohio University and external partnerships in professional education and strategic leadership development. The School is currently working across the campus to create engagement activities, executive education and professional hybrid programs with other Colleges in health policy, mental health, education and data visualization. The Executive MPA program will be moving to the Dublin Center to open a new and expanded market. A Director of Professional and Executive Education is being hired to expand and develop non-competitive certificate, degree, engagement and executive education programs with research and consulting partners.

KEY TRENDS & DRIVERS

The Voinovich School has an integrated financial strategy, which is an investment model for innovation impact and is in the process of linking all revenues and investments into the model. Our three sets of investment sources include Ohio University base investments and income; multi-year investments and return, such as the expansion of the Appalachian New Economy Partnership and the OHIO investment request; and, one-time only investments such as the OHIO Innovation Strategy to leverage external funding. This approach aligns investments to our strategic model, addresses our financial challenges, and ties investment to measurable outcomes across the School, and not just in our entrepreneurship and commercialization activities. Three key areas of growth are driving changes to the School's income and expenditure budgets are the expansion and diversification of grants and contracts, the shift of the Executive MPA program to the Dublin Campus, and the launching of the Online MPA program.

Voinovich School - Department List

ACADEMIC DEPARTMENTS

MASTER OF PUBLIC ADMINISTRATION
 MASTER OF SCIENCE IN ENVIRONMENTAL STUDIES

ACADEMIC SUPPORT & CENTERS

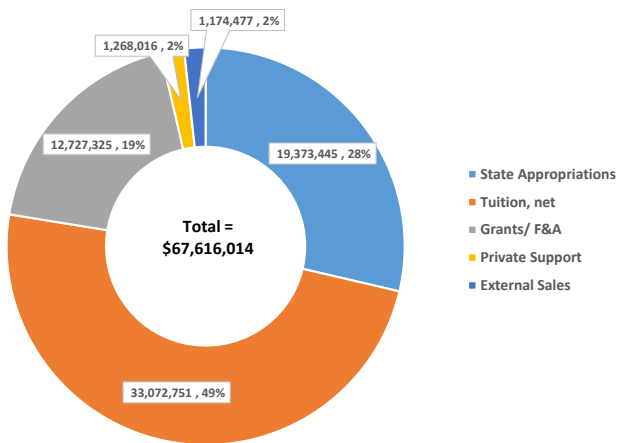
CENTER FOR PUBLIC AND SOCIAL INNOVATION
 CENTER FOR ENTREPRENEURSHIP
 CONSORTIUM FOR ENERGY, ECONOMICS,
 & THE ENVIRONMENT
 TECHGROWTH OHIO

Voinovich School - Growth Opportunities

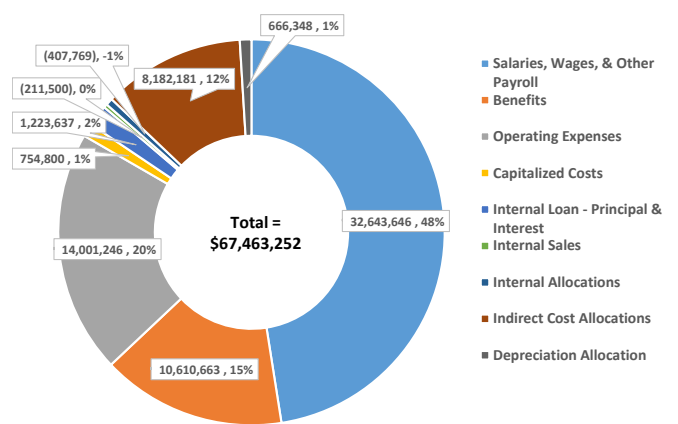
EXPANDED PROFESSIONAL AND EXECUTIVE EDUCATION
 DIVERSIFICATION AND EXPANSION OF EXTERNALLY FUNDED
 GRANTS AND CONTRACTS
 GROWTH OF STATE APPROPRIATIONS
 EXPAND EXECUTIVE MASTER OF PUBLIC ADMIN TO DUBLIN
 START ONLINE MASTER OF PUBLIC ADMINISTRATION
 PROGRAM

11.12 Heritage College of Osteopathic Medicine (HCOM)

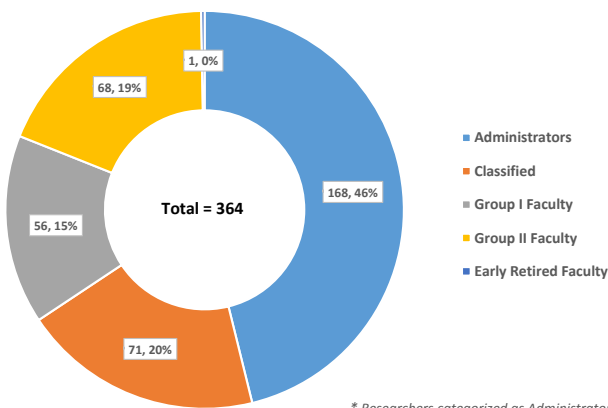
FY17 Budgeted Revenues



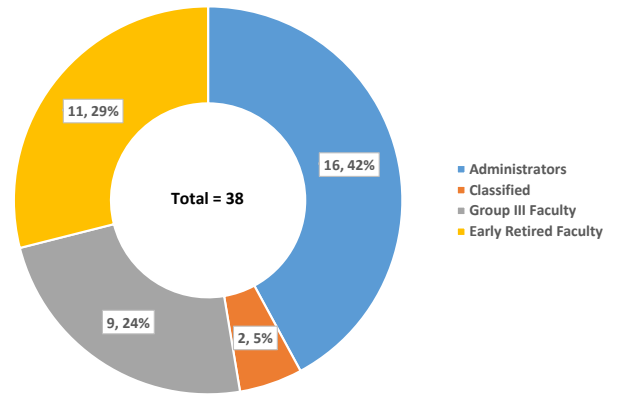
FY17 Budgeted Expenses & Allocations



Benefits-Eligible Employee Headcount*



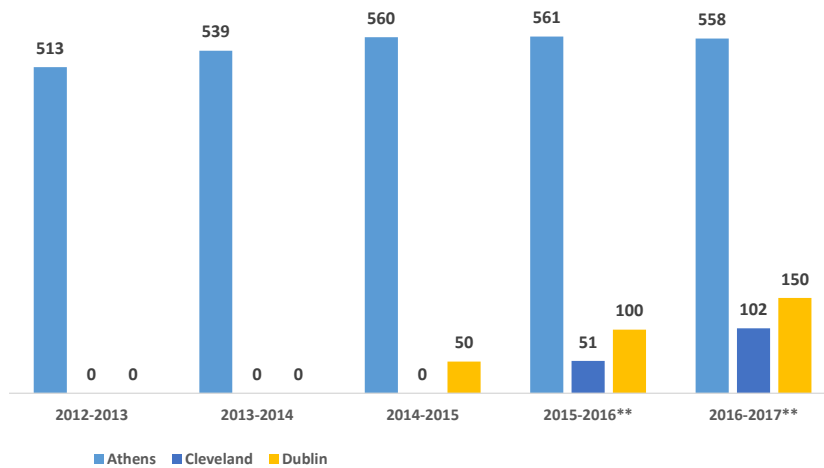
Non Benefits-Eligible Employee Headcount*



* Researchers categorized as Administrators

* Researchers categorized as Administrators

5- Year Student Enrollment by Campus



** Unit Projections

College of Medicine		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 14,903,570	\$ 15,458,928	\$ 16,012,460	\$ 16,857,168	\$ 17,602,634	\$ 19,373,445
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	101,766	96,644	86,382	83,835	127,200	114,479
4	Undergraduate Financial Aid	(47,850)	(604,249)	(49,675)	(42,111)	(53,273)	(54,037)
5	Net Undergraduate Tuition & Fees	53,916	(507,605)	36,707	41,724	73,927	60,442
6	Gross Graduate Tuition & Fees	19,260,664	21,086,253	24,457,436	29,400,736	29,792,859	35,687,568
7	Graduate Financial Aid	(1,565,196)	(1,540,041)	(2,250,050)	(3,156,572)	(2,489,039)	(2,675,259)
8	Net Graduate Tuition & Fees	17,695,468	19,546,212	22,207,386	26,244,164	27,303,820	33,012,309
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	7,686,599	9,890,303	11,746,157	11,544,187	12,756,236	11,906,915
11	Facilities & Admin Costs Recovery	-	463,093	673,870	474,826	842,000	820,410
12	Gifts	635,006	2,143,394	2,388,434	875,000	1,017,988	944,000
13	Endowment Distributions	127,171	202,616	229,924	274,372	274,372	324,016
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	3,402,932	2,579,064	1,943,520	1,249,257	1,314,168	1,174,477
16	Total Revenues	\$ 44,504,662	\$ 49,776,006	\$ 55,238,458	\$ 57,560,698	\$ 61,185,145	\$ 67,616,014
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	20,629,566	22,409,192	26,426,519	31,016,233	28,761,239	32,643,646
18	Total Benefits	6,261,239	6,740,825	8,650,247	10,878,261	9,728,782	10,610,663
19	Supplies & Services	9,061,684	12,407,527	11,936,800	14,201,835	13,406,077	14,001,246
20	Capitalized Costs	320,114	1,884,977	1,229,518	1,262,180	1,323,901	754,800
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	32,453	16,296	140,339	1,519,064	1,234,296	1,223,637
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(144,726)	(106,397)	(150,422)	(108,000)	(225,000)	(211,500)
26	Total Direct Expenses	\$ 36,160,329	\$ 43,352,421	\$ 48,233,001	\$ 58,769,573	\$ 54,229,295	\$ 59,022,492
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(3,236,605)	(1,058,805)	65,166	(1,905,139)	(513,880)	(407,769)
28	Indirect Costs Allocations	4,952,581	6,987,329	7,451,202	7,267,387	7,267,387	8,182,181
29	Depreciation Allocation	-	-	-	-	-	666,348
30	Subvention/Strategic Pool Allocation	-	3,747,484	3,987,069	4,905,322	5,098,152	6,143,488
31	Transfers to (from) Strategic Investment Pool	-	(5,923,668)	(6,325,667)	(6,581,283)	(6,774,112)	(4,031,598)
32	Total Allocations and Transfers	\$ 1,715,976	\$ 3,752,340	\$ 5,177,770	\$ 3,686,287	\$ 5,077,547	\$ 10,552,649
33	Total Expenses, Allocations & Indirect Costs	\$ 37,876,306	\$ 47,104,761	\$ 53,410,771	\$ 62,455,860	\$ 59,306,842	\$ 69,575,141
34	Subtotal Results	\$ 6,628,357	\$ 2,671,244	\$ 1,827,687	\$ (4,895,162)	\$ 1,878,304	\$ (1,959,127)
35	Transfers to (from) Operations	-	-	-	(4,048,210)	(1,429,793)	(3,702,381)
36	Transfers to (from) Quasi Endowments	-	2,000,000	5,000,000	-	-	-
37	Transfers to (from) Capital Projects	778,884	(368,701)	(19,491)	-	2,450,000	1,691,517
38	Net Results	\$ 5,849,473	\$ 1,039,945	\$ (3,152,822)	\$ (846,952)	\$ 858,097	\$ 51,737



HERITAGE COLLEGE OF OSTEOPATHIC MEDICINE (HCOM)

Since our beginning more than 40 years ago, The Ohio University Heritage College of Osteopathic Medicine has been guided by its founding idea: To train excellent osteopathic physicians who serve Ohio's communities of greatest need, especially in primary care fields. With the 2011 transformational gift of \$105M from the Osteopathic Heritage Foundations, we embarked on a period of growth and renewal. Our initiatives have been built upon our strengths and the beliefs we have championed since our founding. They deliver on our promise of advancing our mission to meet the challenges of successfully preparing the next generation of physician leaders.

Our multi-year strategic planning process brought the college community together, which focused our growth and renewal efforts. The plan that emerged from this process provides a strategic road map as we develop new academic and clinical campuses, advance our research and community care programs, and strengthen the curriculum and our undergraduate and graduate medical education programs. This process allows us to strategically allocate our time and talent and integrates our financial planning and investment decisions.

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

The HCOM FY17 multi-year budget planning process focused on the following opportunities & challenges:

- Advance the Heritage College Strategic Plan
 - Alignment of funding priorities with the college strategic plan
 - Execution of the multi-year staffing plan
 - Departmental strengthening
 - Enhance faculty and staff compensation plans
- Ensure success of the Osteopathic Heritage Foundation Grant
 - Alignment of OHF objectives to college strategic plan
 - Repurposing portion of grant toward priorities of scholarships and capital
 - Managing match and sustainability financial impacts
- Finalize integration of Ohio Health and University Medical Associates
- Finalize funding solution for Student Health, aka Campus Care
- Stabilization of multiyear budget projections
- College enrollment growth of 82% from FY14 to FY20
- Challenging State Share of Instruction forecasts
- Competitive tuition pricing

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- Significant expansion of grant and research programs
- Partnerships with other colleges on integrating and expanding academic programming
- Operationalize new Dublin and Cleveland campuses
 - Dublin campus is admitting its 3rd class, and retention is high
 - Cleveland campus is admitting its 2nd class, and retention is high
- Modernize and right-size Athens campus facilities
 - Program initial budget is \$90M
 - Component of University Campus Master plan
- Launch Philanthropic Campaign
 - Multi-campus, multi-year campaign
 - Secure support to enhance programs, scholarships and capital
- Evolution of Clinical Education Training system
- Evolution of the curriculum

KEY TRENDS & DRIVERS

- Significant investments in personnel
 - Hiring plans include increased investment in teaching and research, and increases in staff and student support positions
 - Enhancements in faculty and staff compensation plans
- Research investments for personnel, and lab startups
- Clinical education restructuring
- Transformation of curriculum
- Debt service considerations for modernizing Athens facilities
- OHF grant match and sustainability financial commitments
- Pressures from increases in central costs

HCOM - Department List

ACADEMIC DEPARTMENTS

BIOMEDICAL SCIENCES
SOCIAL MEDICINE
FAMILY MEDICINE
GERIATRICS
OB GYN
PEDIATRICS
SPECIALTY MEDICINE
OSTEOPATHIC MANIPULATIVE MEDICINE (OMM)
HCOM DUBLIN CAMPUS
HCOM CLEVELAND CAMPUS
OFFICE OF RURAL & UNDERSERVED PROGRAMS
OFFICE OF RESEARCH & GRANTS
DIABETES INSTITUTE
OHIO MUSCULOSKELETAL & NEUROLOGICAL INSTITUTE
TROPICAL DISEASE INSTITUTE

ACADEMIC SUPPORT

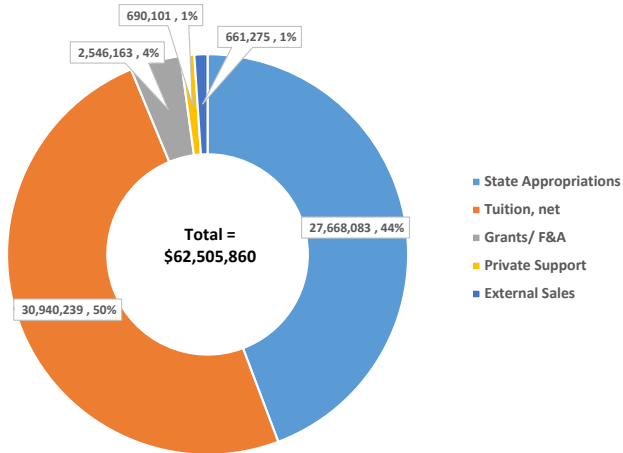
OFFICE OF EXECUTIVE DEAN
ACADEMIC AFFAIRS
ADMISSIONS & STUDENT AFFAIRS
COMMUNITY HEALTH PROGRAMS
CORE ADMINISTRATION
INFORMATION & LEARNING TECHNOLOGY

HCOM - Growth Opportunities

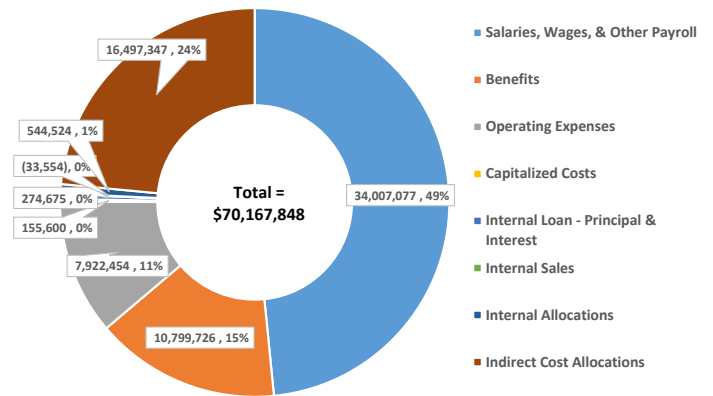
SIGNIFICANT EXPANSION OF GRANT AND RESEARCH PROGRAMS
LAUNCH PHILANTHROPIC CAMPAIGN
EVOLUTION OF CLINICAL EDUCATION TRAINING SYSTEM
PARTNERSHIPS WITH EXTERNAL CONSTITUENTS
PARTNERSHIPS WITH OTHER COLLEGES FOR INTEGRATING AND EXPANDING PROGRAMS

11.13 Regional Campuses

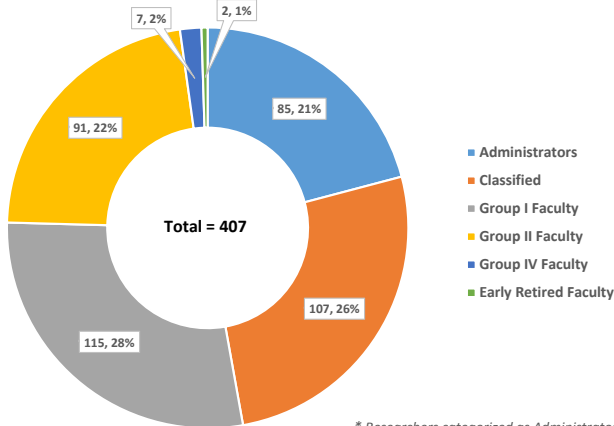
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations

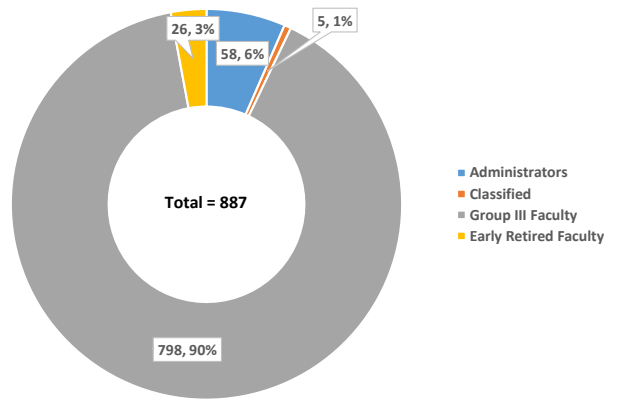


Benefits-Eligible Employee Headcount*



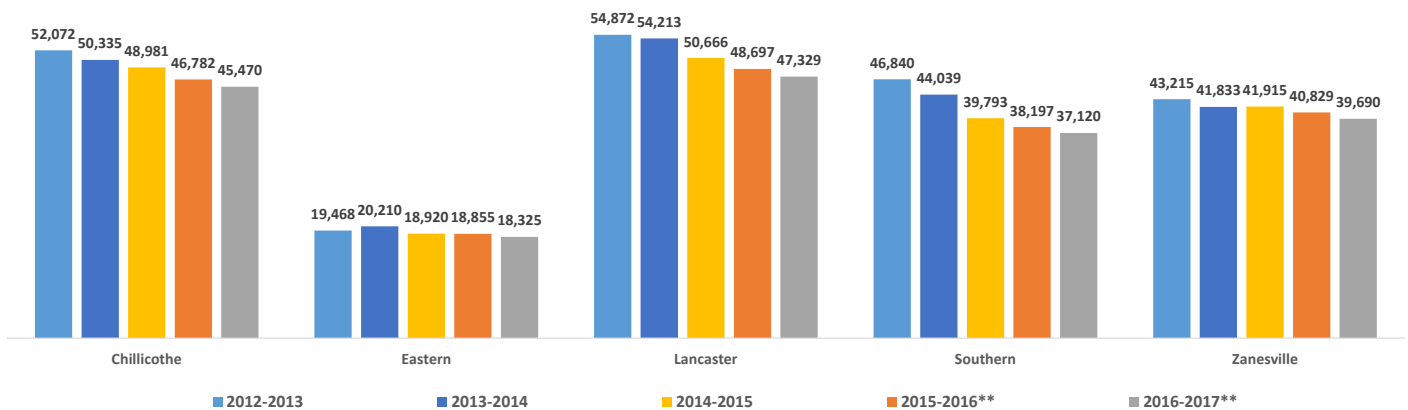
* Researchers categorized as Administrators

Non Benefits-Eligible Employee Headcount*



* Researchers categorized as Administrators

5- Year Credit Hour Production by Campus



** Unit Projections

Regional Campuses		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ 22,117,158	\$ 24,186,358	\$ 17,941,203	\$ 18,208,037	\$ 18,208,037	\$ 27,668,083
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	43,579,484	40,242,323	39,170,538	39,301,839	37,206,508	36,880,486
4	Undergraduate Financial Aid	(5,210,643)	(6,286,634)	(5,415,854)	(5,399,501)	(6,629,383)	(6,191,392)
5	Net Undergraduate Tuition & Fees	38,368,841	33,955,689	33,754,683	33,902,338	30,577,125	30,689,094
6	Gross Graduate Tuition & Fees	474,412	439,056	472,918	554,710	296,060	295,360
7	Graduate Financial Aid	(330,271)	(176,128)	(100,714)	(220,681)	(45,785)	(44,215)
8	Net Graduate Tuition & Fees	144,140	262,928	372,204	334,029	250,275	251,145
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	1,248,982	1,096,394	1,090,487	1,030,820	2,821,283	2,546,163
11	Facilities & Admin Costs Recovery	-	7,353	1,326	1,400	(800)	-
12	Gifts	229,119	310,369	392,127	193,150	189,774	204,824
13	Endowment Distributions	323,324	392,955	444,917	477,158	477,254	485,277
14	Investment Income	142	95	24	30	-	-
15	Other External Sales	3,303,596	1,375,481	1,090,862	1,064,700	642,000	661,275
16	Total Revenues	\$ 65,735,303	\$ 61,587,622	\$ 55,087,832	\$ 55,211,662	\$ 53,164,948	\$ 62,505,860
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	34,859,351	34,834,321	35,132,332	35,180,876	33,496,939	34,007,077
18	Total Benefits	9,750,066	9,853,031	11,022,822	11,439,600	10,843,494	10,799,726
19	Supplies & Services	9,998,646	9,639,115	9,137,714	7,904,457	8,148,619	7,922,454
20	Capitalized Costs	342,230	280,096	759,959	194,161	549,959	155,600
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	225,528	264,800	263,175	274,675	274,675	274,675
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(117,765)	(63,810)	(24,931)	(52,794)	(30,810)	(33,554)
26	Total Direct Expenses	\$ 55,058,056	\$ 54,807,554	\$ 56,291,071	\$ 54,940,975	\$ 53,282,876	\$ 53,125,977
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	1,270,731	1,346,875	943,145	609,204	569,599	544,524
28	Indirect Costs Allocations	5,833,564	12,688,653	13,407,924	14,821,405	14,821,405	16,497,348
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	7,398,099	6,414,261	6,527,067	6,078,475	7,324,942
31	Transfers to (from) Strategic Investment Pool	-	(14,102,388)	(17,567,171)	(19,814,829)	(19,814,829)	(14,986,930)
32	Total Allocations and Transfers	\$ 7,104,296	\$ 7,331,239	\$ 3,198,159	\$ 2,142,847	\$ 1,654,650	\$ 9,379,884
33	Total Expenses, Allocations & Indirect Costs	\$ 62,162,352	\$ 62,138,792	\$ 59,489,230	\$ 57,083,822	\$ 54,937,526	\$ 62,505,861
34	Subtotal Results	\$ 3,572,951	\$ (551,171)	\$ (4,401,397)	\$ (1,872,160)	\$ (1,772,578)	\$ (1)
35	Transfers to (from) Operations	-	-	-	-	(311,854)	-
36	Transfers to (from) Quasi Endowments	-	-	15,000	-	-	-
37	Transfers to (from) Capital Projects	-	584,053	(575,684)	-	-	-
38	Net Results	\$ 3,572,951	\$ (1,135,224)	\$ (3,840,713)	\$ (1,872,160)	\$ (1,460,724)	\$ (1)



REGIONAL CAMPUSES

STRATEGIC RESOURCE OPPORTUNITIES AND CHALLENGES

Regional Higher Education provides access to quality OHIO education in the communities surrounding the five campuses and three centers.

Opportunities exist to expand academic programs and provide community enrichment through workforce development, continuing education units (CEU's) and certificate programs. Partnerships with Athens colleges may provide expanded degree opportunities, and College Credit Plus provides the opportunity for expanded dual enrollment agreements.

Challenges include enrollment shifts as the economy improves coupled with declining high school graduation rates as well as the future impact of College Credit Plus.

INVESTMENT IN PROGRAMS, ACTIVITIES AND FACILITIES

- We are investing in baccalaureate programs such as Applied Management, Human Biology, Nursing, Sports and Lifestyle Studies, and Social Work.
- We are partnering with colleges to extend additional undergraduate and graduate program opportunities to the Regional Campuses.
- We are focusing on advising and providing supplemental and tutoring resources to increase retention and completion rates.
- We are investing in customer relationship management software (CRM) and partnering with Undergraduate Admissions to develop, enhance, and target communication campaigns to prospective students. This investment will be instrumental to assess the effectiveness of recruitment efforts and to create synergies across the regional campus system.
- We are examining regional campus assets for potential monetization.

KEY TRENDS & DRIVERS

Personnel investments, the largest portion of the direct expenditure budget, are offsetting efficiency measures that have been implemented in other areas.

We are continuing to focus our efforts on identifying efficiencies in operations. Central to this effort is an examination of course scheduling practices in order to eliminate unnecessary duplication and to build enrollments in undersubscribed sections and programs. As part of this strategy, potential efficiencies through the use of distance mechanisms are being assessed.

We continue reviewing position and personnel requests to combine and share where opportunity and need converge.

REGIONAL CAMPUSES – GROWTH OPPORTUNITIES

Develop unique academic programs such as a competency-based Bachelor of Science and Applied Management (BSAM). Increase the online presence of RHE courses and programs. Expand articulation agreements and partnerships with Athens colleges, as well as with technology centers, career centers, and community colleges. Expand industry relations and workforce development opportunities. Increase external funding through grants and giving.

Chillicothe

- Expand partnerships with Pickaway-Ross Career & Technology Center and Southern State Community College
- Expand continuing education/workforce development opportunities particularly with the Emergency Response Training Center

Eastern

- Increase articulation agreements with Belmont College, Eastern Gateway and Washington State Community College
- Develop resident partners for campus acreage

Lancaster

- Serve as a pathway for students to relocate to the Athens campus
- Consider student housing options
- Expand academic offerings in the health fields

Southern

- Expand partnerships with The University of Rio Grande, Shawnee State University and Southern State Community College
- Expand workforce development initiatives in partnership with the Ohio Strategic Training Center

Zanesville

- Increase collaboration with Zane State College
- Integrate global learning in curriculum through COIL
- Develop summer programming for high school and adult cohorts

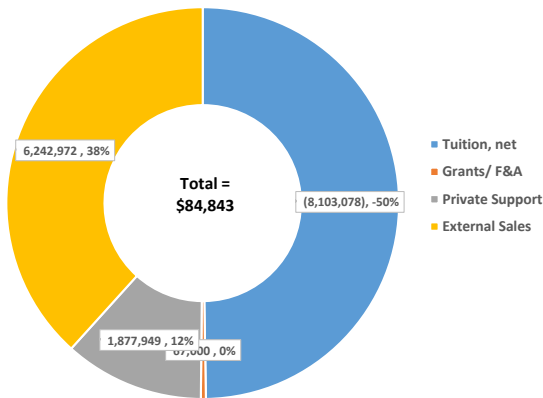
12 Auxiliary Planning Units

The following section contains dashboard metrics and multi-year income statements for Auxiliary Planning Units. Auxiliaries exist to support the academic mission and vision of OHIO by providing services to all campus customers and guests. Auxiliaries are revenue-generating units that are assessed allocated costs using the RCM methodology.

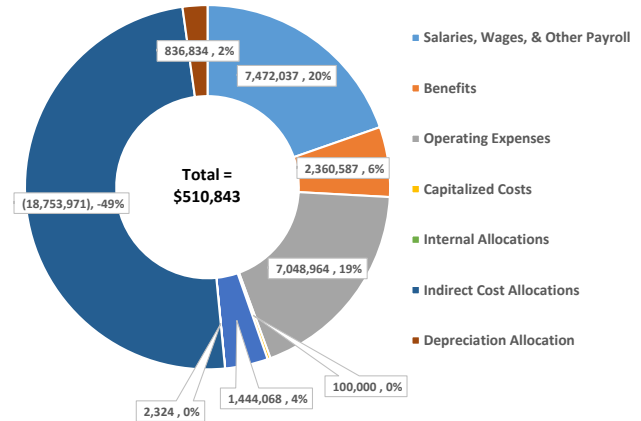
Auxiliaries include: Intercollegiate Athletics, Culinary Services, Housing, Printing, and Transportation.

12.1 Intercollegiate Athletics (ICA)

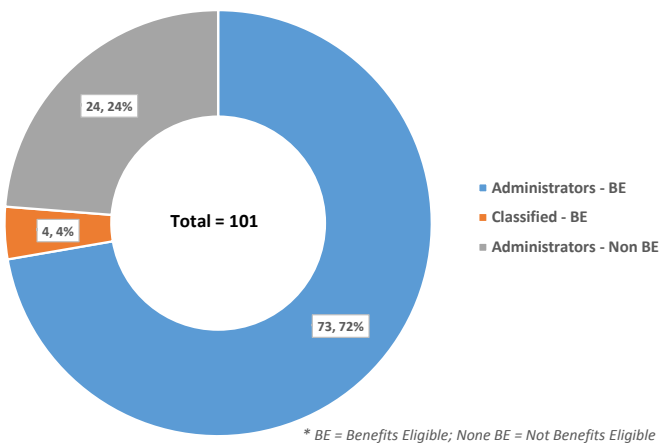
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations



Employee Headcount*



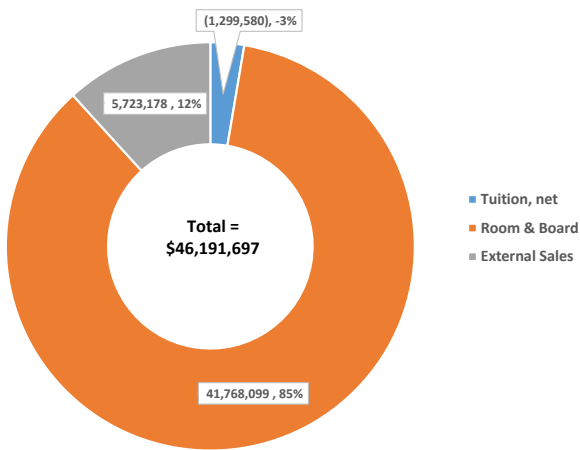
Athletics Department List

- DIRECTOR ATHLETICS
- ICA BUSINESS ADMIN
- ICA MARKETING
- ICA FACILITIES EVENTS
- ICA COMPLI STUDENT SVCS
- ICA ATHLETIC TRAINING
- ICA ACADEMIC SERVICES
- ICA ATHLETIC COMM
- ICA TICKET OPERATIONS
- ICA STRENGTH CONDITION
- ICA EQUIPMENT MANAGEMENT
- ICA FACILITIES RENTAL
- ICA DEVELOPMENT
- CHEERLEADERS
- BASEBALL
- MENS BASKETBALL
- WOMENS BASKETBALL
- FIELD HOCKEY
- FOOTBALL
- MENS GOLF
- WOMENS GOLF
- SOCCER
- SOFTBALL
- SWIMMING
- TRACK CROSS COUNTRY
- VOLLEYBALL
- WRESTLING
- SPORTS CAMPS

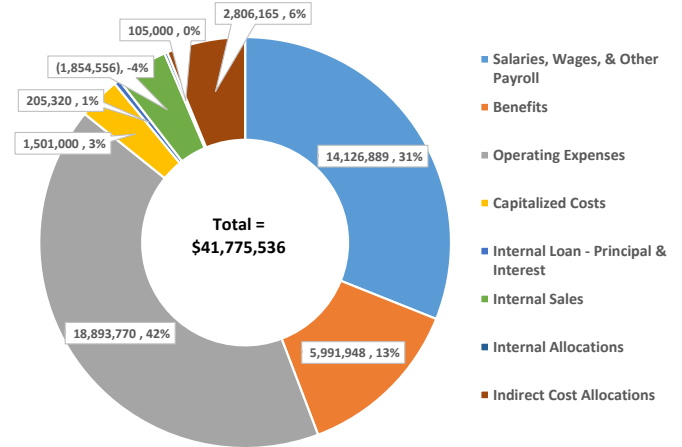
Athletics		FY13 Actuals	FY14 Actuals	FY15 Actuals	FY16 Budget	FY16 Forecast	FY17 Budget
REVENUES							
1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	39,039	47,140	33,307	25,000	25,000	40,000
4	Undergraduate Financial Aid	(7,129,546)	(688,934)	(7,461,278)	(7,868,386)	(8,218,387)	(8,143,078)
5	Net Undergraduate Tuition & Fees	(7,090,508)	(641,794)	(7,427,971)	(7,843,386)	(8,193,387)	(8,103,078)
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	(103,990)	(13,678)	(9,889)	-	-	-
8	Net Graduate Tuition & Fees	(103,990)	(13,678)	(9,889)	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	71,397	56,866	55,182	67,000	67,000	67,000
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	2,194,293	2,337,758	3,048,380	1,700,000	1,700,000	1,710,685
13	Endowment Distributions	99,579	146,531	156,586	139,450	139,450	167,264
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	6,735,615	6,683,198	6,561,017	5,320,500	6,505,312	6,242,972
16	Total Revenues	\$ 1,906,387	\$ 8,568,881	\$ 2,383,305	\$ (616,436)	\$ 218,375	\$ 84,843
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	6,561,308	6,522,193	6,790,141	6,782,860	7,065,728	7,472,037
18	Total Benefits	1,689,824	1,751,372	2,027,030	2,269,308	2,293,102	2,360,587
19	Supplies & Services	7,680,714	7,896,815	7,184,354	6,418,766	7,286,356	7,048,964
20	Capitalized Costs	774,065	1,231,259	1,034,635	216,200	650,000	100,000
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	236,954	228,396	227,910	227,653	227,653	1,444,068
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(19,305)	(28,677)	(43,891)	-	-	-
26	Total Direct Expenses	\$ 16,923,561	\$ 17,601,358	\$ 17,220,179	\$ 15,914,787	\$ 17,522,839	\$ 18,425,656
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(15,770,285)	(9,497,033)	438,658	730,276	-	2,324
28	Indirect Costs Allocations	-	-	(16,807,289)	(18,261,497)	(17,881,222)	(18,753,971)
29	Depreciation Allocation	-	-	-	-	-	836,834
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	(58,774)	-	-	-	-
32	Total Allocations and Transfers	\$ (15,770,285)	\$ (9,555,807)	\$ (16,368,631)	\$ (17,531,221)	\$ (17,881,222)	\$ (17,914,813)
33	Total Expenses, Allocations & Indirect Costs	\$ 1,153,275	\$ 8,045,551	\$ 851,548	\$ (1,616,434)	\$ (358,383)	\$ 510,843
34	Subtotal Results	\$ 753,111	\$ 523,329	\$ 1,531,757	\$ 999,998	\$ 576,758	\$ (426,000)
35	Transfers to (from) Operations	-	-	-	-	(423,242)	(426,000)
36	Transfers to (from) Quasi Endowments	(17,016)	-	-	-	-	-
37	Transfers to (from) Capital Projects	363,200	(6,109)	155,664	1,000,000	1,000,000	-
38	Net Results	\$ 406,928	\$ 529,439	\$ 1,376,093	\$ (2)	\$ -	\$ 0

12.2 Culinary Services

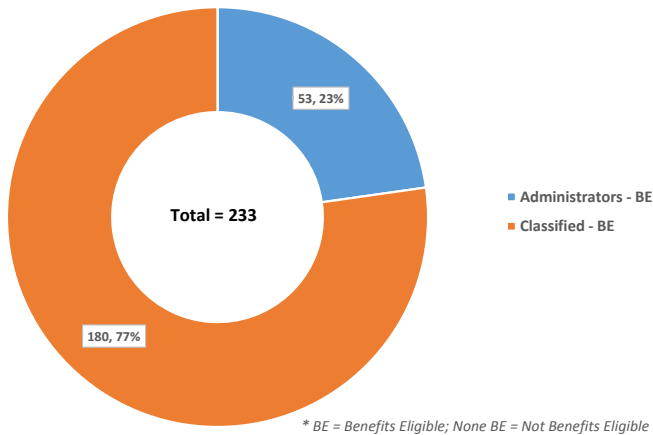
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations



Employee Headcount*



* BE = Benefits Eligible; None BE = Not Benefits Eligible

Culinary Services Department List

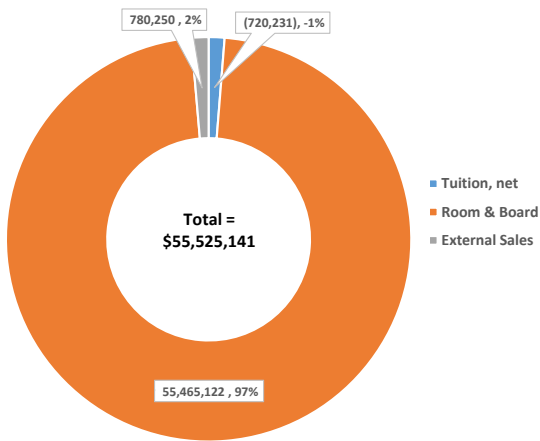
- CULINARY SERVICES
- REGIONAL RETAIL OPERATIONS

Culinary Services		FY16 Budget	FY16 Forecast	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
REVENUES							
1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	(1,002,000)	(1,000,000)	(1,299,580)	(1,078,572)	(1,099,917)	(1,121,689)
5	Net Undergraduate Tuition & Fees	(1,002,000)	(1,000,000)	(1,299,580)	(1,078,572)	(1,099,917)	(1,121,689)
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	40,220,051	41,485,173	41,768,099	43,142,887	43,996,691	44,867,572
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	-	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	5,696,844	5,714,286	5,723,178	6,073,444	6,160,323	6,248,853
16	Total Revenues	\$ 44,914,895	\$ 46,199,459	\$ 46,191,697	\$ 48,137,759	\$ 49,057,097	\$ 49,994,736
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	12,778,496	13,039,991	14,126,889	14,499,333	14,881,922	15,274,942
18	Total Benefits	5,167,649	5,230,904	5,991,948	6,573,047	6,832,413	7,102,928
19	Supplies & Services	16,964,055	17,573,364	18,893,770	18,981,563	19,705,231	20,456,930
20	Capitalized Costs	501,250	600,000	1,501,000	1,501,250	1,501,250	1,501,250
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	102,660	102,660	205,320	307,980	307,980	307,980
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(1,503,008)	(1,703,008)	(1,854,556)	(1,873,137)	(1,891,904)	(1,910,860)
26	Total Direct Expenses	\$ 34,011,102	\$ 34,843,911	\$ 38,864,371	\$ 39,990,036	\$ 41,336,892	\$ 42,733,170
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	481,744	317,186	105,000	317,186	317,186	317,186
28	Indirect Costs Allocations	2,443,105	2,819,849	2,806,165	3,038,031	3,159,552	3,285,937
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ 2,924,850	\$ 3,137,035	\$ 2,911,165	\$ 3,355,217	\$ 3,476,738	\$ 3,603,123
33	Total Expenses, Allocations & Indirect Costs	\$ 36,935,952	\$ 37,980,946	\$ 41,775,536	\$ 43,345,253	\$ 44,813,630	\$ 46,336,293
34	Subtotal Results	\$ 7,978,943	\$ 8,218,513	\$ 4,416,161	\$ 4,792,506	\$ 4,243,466	\$ 3,658,442
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	7,871,576	10,029,000	2,100,000	5,900,000	5,000,000	4,500,000
38	Net Results	\$ 107,367	\$ (1,810,487)	\$ 2,316,161	\$ (1,107,494)	\$ (756,534)	\$ (841,558)

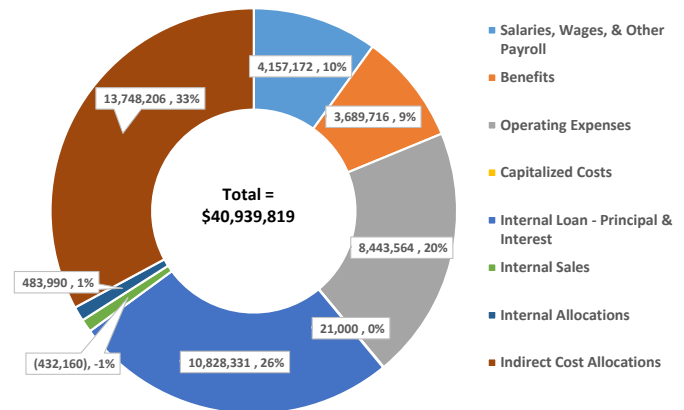


12.3 Housing and Residence Life

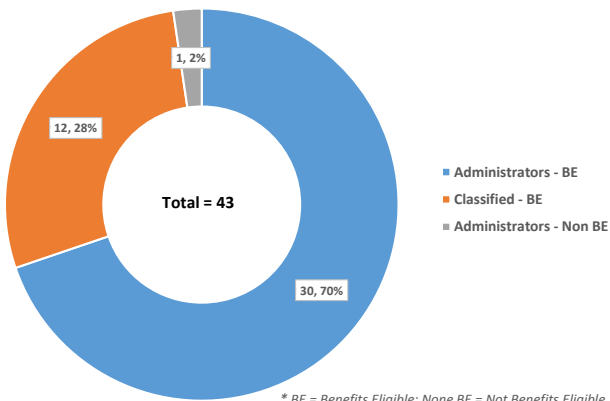
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations



Employee Headcount*



Housing & Residence Life (HRL) Department List

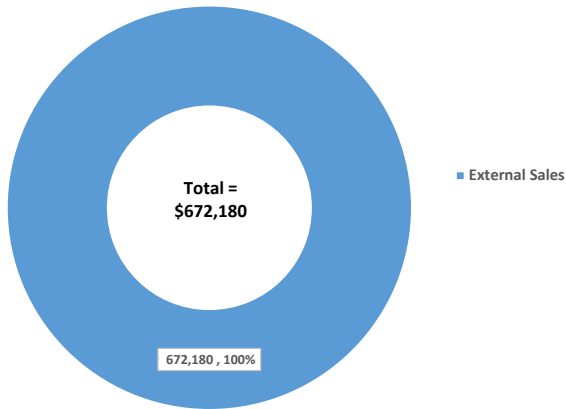
- RESIDENCE LIFE
- RESIDENCE LIFE - EAST
- RESIDENCE LIFE - WEST
- RESIDENCE LIFE - SOUTH
- HRL CAPITAL IMPROVEMENTS
- HOUSING BUSINESS OPS
- HOUSING CENTRAL ADMIN
- HRL CONFERENCES
- HRL INCOME

Housing		FY16 Budget	FY16 Forecast	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
REVENUES							
1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	(525,000)	(525,000)	(695,667)	(862,333)	(1,029,000)	(1,195,667)
5	Net Undergraduate Tuition & Fees	(525,000)	(525,000)	(695,667)	(862,333)	(1,029,000)	(1,195,667)
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	(24,564)	(8,188)	(24,564)	(24,564)	(24,564)	(24,564)
8	Net Graduate Tuition & Fees	(24,564)	(8,188)	(24,564)	(24,564)	(24,564)	(24,564)
9	Room & Board	53,585,188	53,838,269	55,465,122	57,326,064	59,314,976	61,373,500
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	1,000	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	746,250	1,169,965	780,250	780,250	780,250	780,250
16	Total Revenues	\$ 53,782,874	\$ 54,475,046	\$ 55,525,141	\$ 57,219,417	\$ 59,041,662	\$ 60,933,519
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	3,540,612	3,666,960	4,157,172	4,289,458	4,425,868	4,546,475
18	Total Benefits	3,385,821	3,589,822	3,689,716	3,679,946	3,814,338	3,953,562
19	Supplies & Services	7,860,368	7,590,198	8,443,564	8,728,841	9,027,998	9,340,525
20	Capitalized Costs	21,000	30,430	21,000	21,000	21,000	21,000
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	8,313,717	8,313,717	10,828,331	10,554,971	10,551,527	10,552,499
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(293,160)	(291,765)	(432,160)	(432,160)	(432,160)	(432,160)
26	Total Direct Expenses	\$ 22,828,358	\$ 22,899,362	\$ 26,707,623	\$ 26,842,056	\$ 27,408,571	\$ 27,981,901
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	5,655,664	6,234,165	483,990	497,941	512,676	526,785
28	Indirect Costs Allocations	7,753,076	7,753,075	13,748,206	14,190,114	14,734,755	15,411,015
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ 13,408,740	\$ 13,987,240	\$ 14,232,196	\$ 14,688,055	\$ 15,247,431	\$ 15,937,800
33	Total Expenses, Allocations & Indirect Costs	\$ 36,237,098	\$ 36,886,602	\$ 40,939,819	\$ 41,530,111	\$ 42,656,002	\$ 43,919,701
34	Subtotal Results	\$ 17,545,776	\$ 17,588,444	\$ 14,585,322	\$ 15,689,306	\$ 16,385,660	\$ 17,013,818
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	17,544,777	17,589,526	14,585,322	15,689,306	16,385,660	17,013,818
38	Net Results	\$ 999	\$ (1,082)	(0)	\$ -	\$ -	\$ -

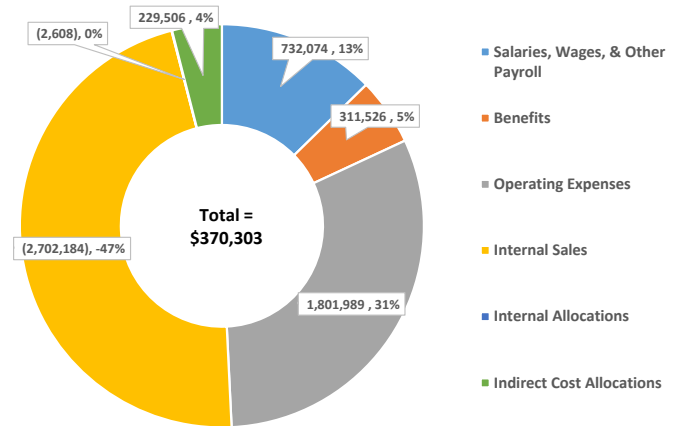


12.4 Printing

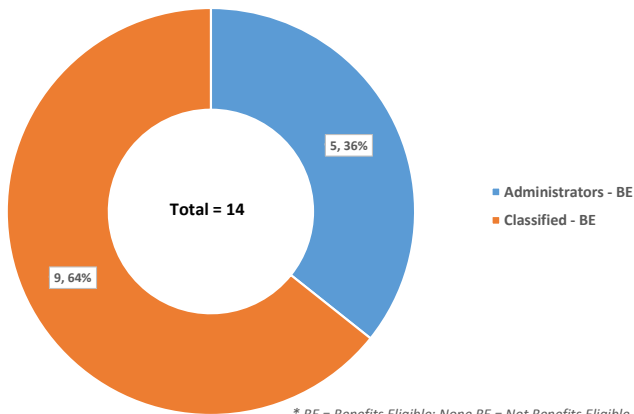
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations



Employee Headcount*



* BE = Benefits Eligible; None BE = Not Benefits Eligible

Printing Department List

- PRINTING RESOURCE CENTER

Printing	FY16 Budget	FY16 Forecast	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
-----------------	--------------------	----------------------	--------------------	----------------------	----------------------	----------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	-	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	659,000	560,587	672,180	682,263	692,497	702,884
16	Total Revenues	\$ 659,000	\$ 560,587	\$ 672,180	\$ 682,263	\$ 692,497	\$ 702,884

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	715,759	723,490	732,074	755,214	777,496	800,441
18	Total Benefits	315,065	315,065	311,526	329,394	343,107	357,422
19	Supplies & Services	1,801,989	1,925,561	1,801,989	1,856,049	1,911,730	1,969,082
20	Capitalized Costs	-	-	-	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(2,649,200)	(2,649,200)	(2,702,184)	(2,876,205)	(2,995,032)	(3,117,554)
26	Total Direct Expenses	\$ 183,613	\$ 314,916	\$ 143,405	\$ 64,451	\$ 37,301	\$ 9,391

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(2,608)	(2,608)	(2,608)	(2,608)	(2,608)	(2,608)
28	Indirect Costs Allocations	201,118	201,118	229,506	236,439	245,897	255,733
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ 198,510	\$ 198,510	\$ 226,898	\$ 233,831	\$ 243,289	\$ 253,125

33	Total Expenses, Allocations & Indirect Costs	\$ 382,123	\$ 513,426	\$ 370,303	\$ 298,282	\$ 280,590	\$ 262,516
----	---	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

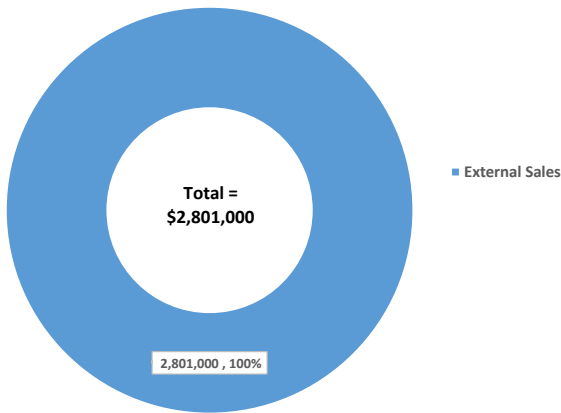
34	Subtotal Results	\$ 276,877	\$ 47,161	\$ 301,877	\$ 383,981	\$ 411,906	\$ 440,368
----	-------------------------	-------------------	------------------	-------------------	-------------------	-------------------	-------------------

35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ 276,877	\$ 47,161	\$ 301,877	\$ 383,981	\$ 411,906	\$ 440,368

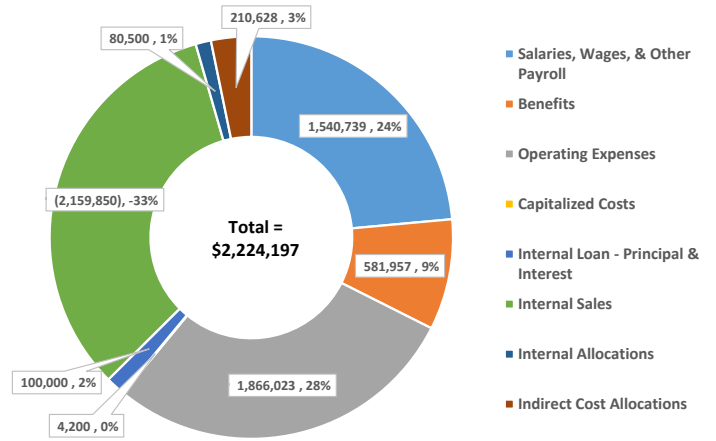


12.5 Transportation

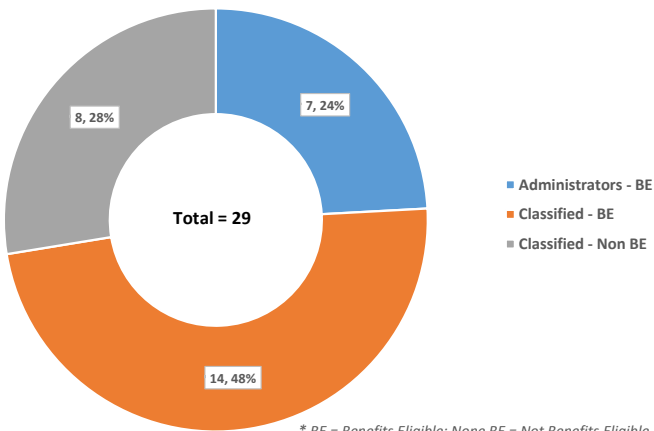
FY17 Budgeted Revenues



FY17 Budgeted Expenses & Allocations



Employee Headcount*



Transportation Department List

- TRANSPORTATION & PARKING SERVICES

Transportation		FY16 Budget	FY16 Forecast	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
REVENUES							
1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital	-	-	-	-	-	-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	-	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	2,754,000	2,754,213	2,801,000	2,754,213	2,754,213	2,754,213
16	Total Revenues	\$ 2,754,000	\$ 2,754,213	\$ 2,801,000	\$ 2,754,213	\$ 2,754,213	\$ 2,754,213
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	1,292,098	1,400,592	1,540,739	1,461,603	1,493,488	1,526,330
18	Total Benefits	486,531	543,501	581,957	596,308	619,054	642,824
19	Supplies & Services	1,585,160	1,795,204	1,866,023	1,795,204	1,795,204	1,795,204
20	Capitalized Costs	102,680	123,281	4,200	123,281	123,281	123,281
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	100,000	100,000	100,000	100,000	100,000	100,000
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(2,028,412)	(2,079,390)	(2,159,850)	(2,079,390)	(2,079,390)	(2,079,390)
26	Total Direct Expenses	\$ 1,538,057	\$ 1,883,188	\$ 1,933,069	\$ 1,997,006	\$ 2,051,637	\$ 2,108,249
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	36,000	36,000	80,500	36,000	36,000	36,000
28	Indirect Costs Allocations	248,781	-	210,628	270,824	281,657	292,923
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ 284,781	\$ 36,000	\$ 291,128	\$ 306,824	\$ 317,657	\$ 328,923
33	Total Expenses, Allocations & Indirect Costs	\$ 1,822,838	\$ 1,919,188	\$ 2,224,197	\$ 2,303,830	\$ 2,369,294	\$ 2,437,172
34	Subtotal Results	\$ 931,162	\$ 835,025	\$ 576,803	\$ 450,383	\$ 384,919	\$ 317,041
35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	150,000	150,000	150,000	150,000	150,000	150,000
38	Net Results	\$ 781,162	\$ 685,025	\$ 426,803	\$ 300,383	\$ 234,919	\$ 167,041



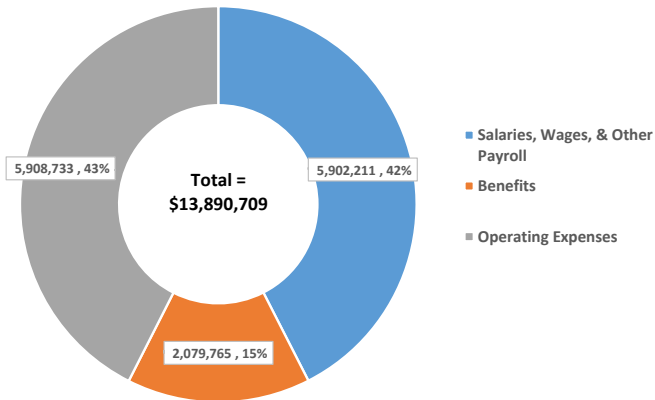
13 Administrative & Academic Support Planning Units

The following section contains dashboard metrics for administrative and academic support planning units. As most administrative and academic support planning units are not revenue-generating, only their expenses and headcounts are presented in this section.

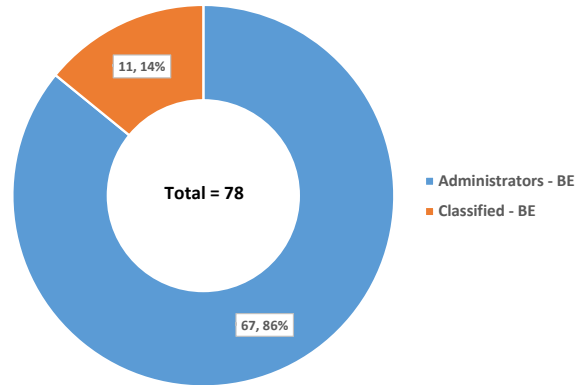
Administrative and academic support units include Advancement, Airport, Athena, Bobcat Depot, Campus Recreation, Child Development Center, Graduate College, Instructional Innovation, International Student & Faculty Services, Kennedy Museum, Library, Marching 110, Office of Information Technology, President, Provost, Finance & Administration, Research, Student Affairs, WellWorks, and WOUB Center for Public Media.

13.1 Advancement

FY17 Budgeted Expenses



Employee Headcount*



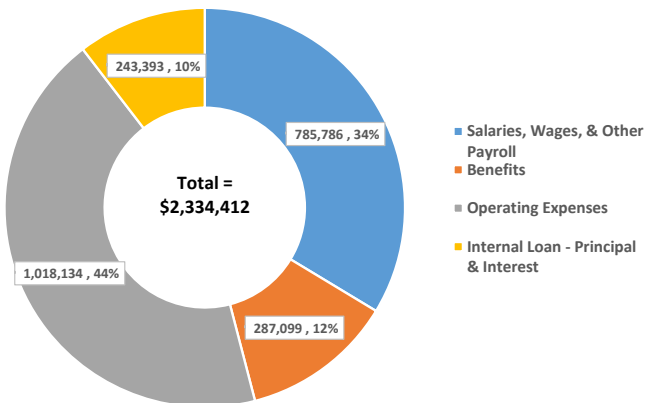
* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Advancement Department List

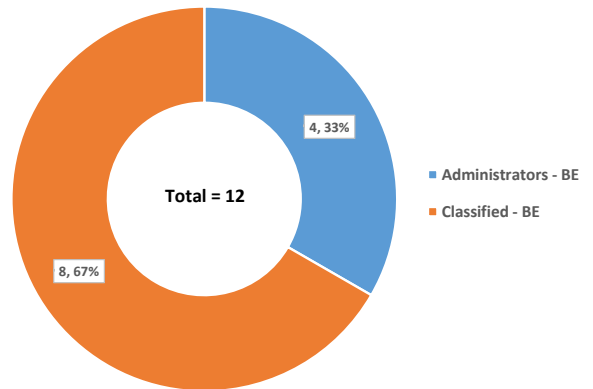
- OU FOUNDATION ADMIN
- VICE PRESIDENT UNIVERSITY ADVANCEMENT
- UNIVERSITY ADVANCEMENT DEVELOPMENT
- UNIVERSITY ADVANCEMENT ALUMN RELATIONS
- ADVANCEMENT SERVICES

13.2 Airport

FY17 Budgeted Expenses



Employee Headcount*

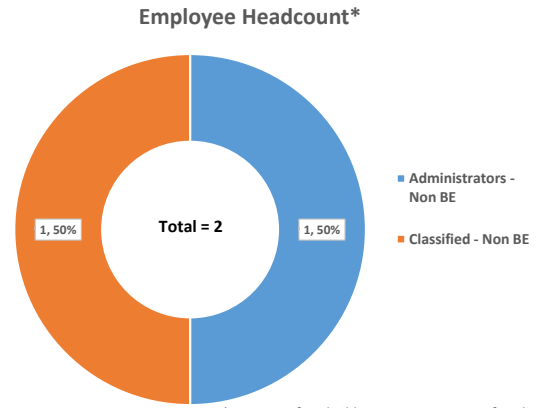
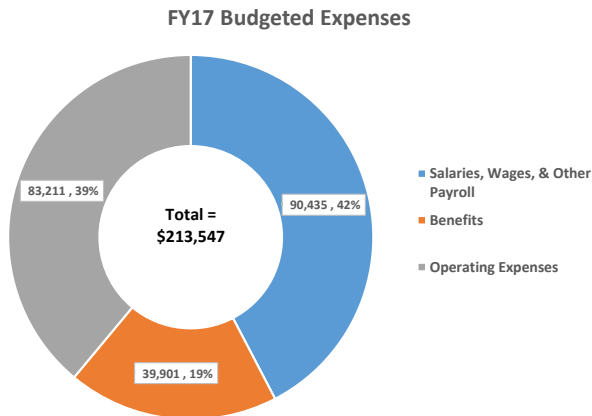


* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Airport Department List

- AIRPORT OPERATIONS
- AIRCRAFT MAINTENANCE
- AIRCRAFT FUELING
- AIR TRANSPORTATION SERVICES

13.3 Athena Cinema

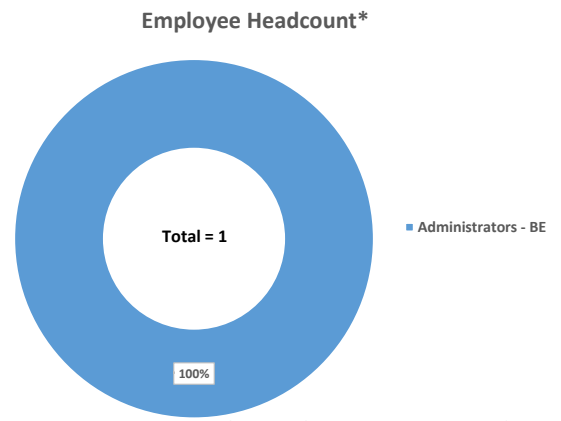
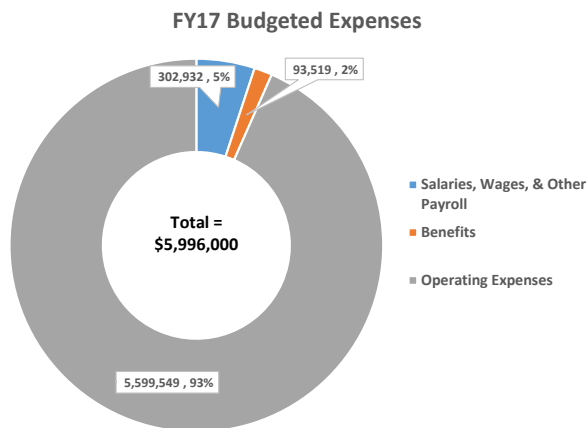


* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Athena Cinema Department List

- ATHENA THEATER
- ATHENA CINEMA

13.4 Bobcat Depot



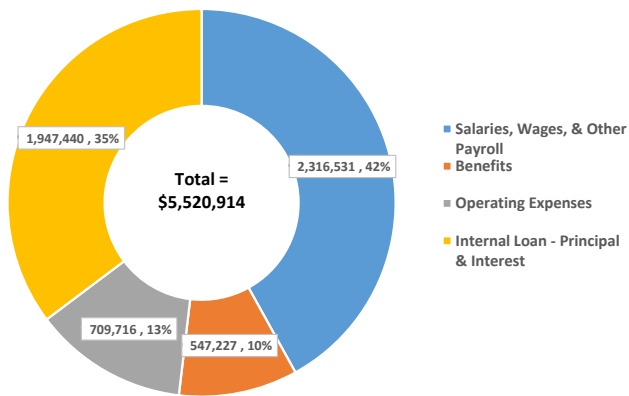
* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Bobcat Department List

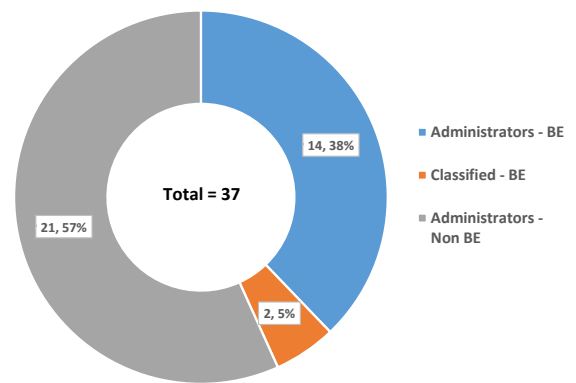
- BOBCAT DEPOT

13.5 Campus Recreation

FY17 Budgeted Expenses



Employee Headcount*

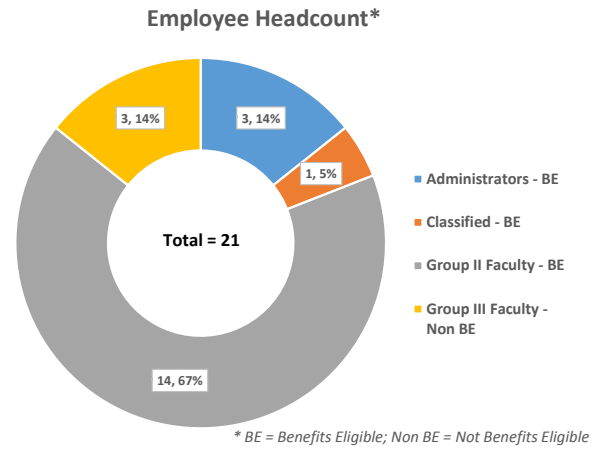
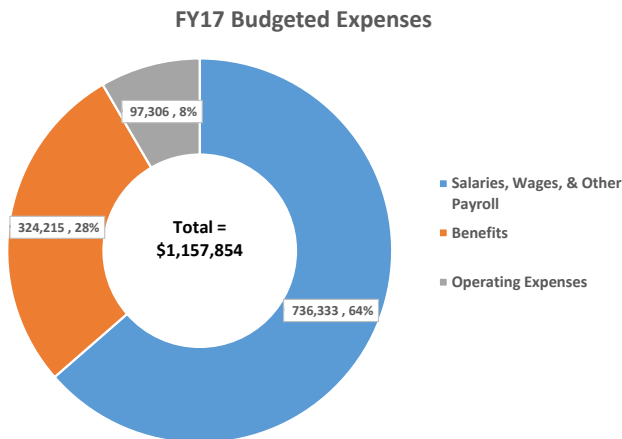


* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Campus Recreation Department List

GOLF COURSE	CLUB SPORTS EVENTS
TENNIS COURTS	FITNESS
DRIVING RANGE	CR BUSINESS OPERATIONS
AQUATIC CENTER	CR EXECUTIVE ACCOUNT
BIRD ICE ARENA	MULTI PURPOSE FACILITY
PING RECREATION CENTER	OUTDOOR PURSUITS
INTRAMURAL SPORTS	

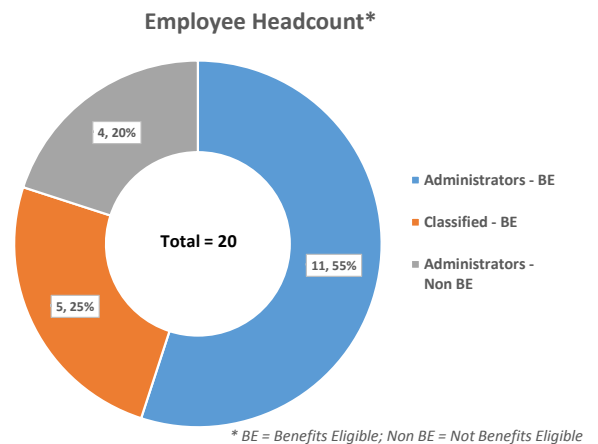
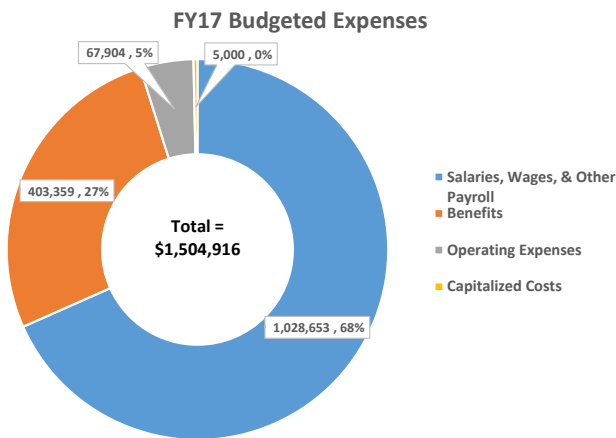
13.6 Child Development Center (CDC)



Child Development Center Department List

- CHILD DEVELOPMENT CENTER

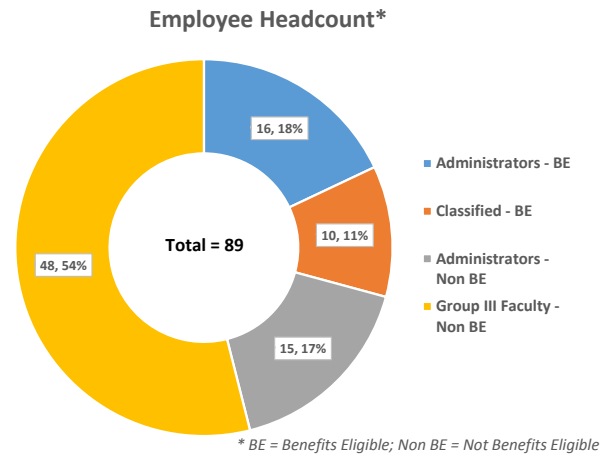
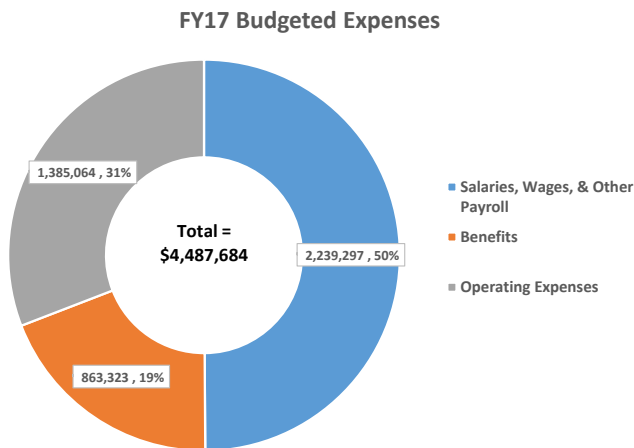
13.7 Graduate College



Graduate College Department List

- GRADUATE COLLEGE
- FEE WAIVERS

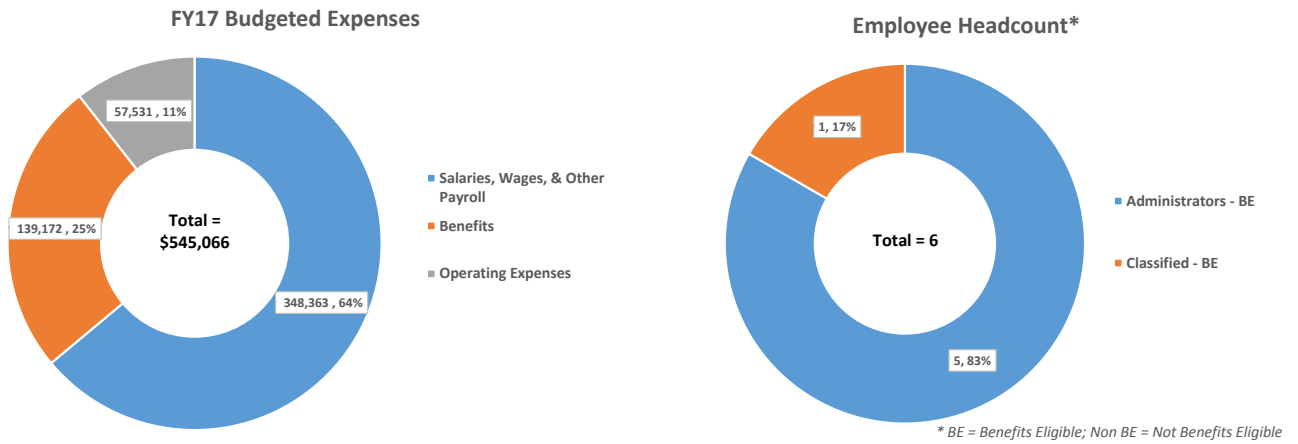
13.8 Instructional Innovation



Instructional Innovation Department List

- EXEC DIRECT E-LEARNING
- BUSINESS OPS E-LEARNING
- STUDENT SVCS E-LEARNING
- INDEPEN STUDY E-LEARNING
- LEARNING DESIGN E-LEARNING
- GRAD PROGRAMS E-LEARNING
- OU ONLINE E-LEARNING
- OU NON-CREDIT E-LEARNING
- UNDERGRAD ONLINE E-LEARNING
- GRAD ONLINE E-LEARNING
- MARKETING E-LEARNING
- E-LEARNING QUALITY ASSURANCE

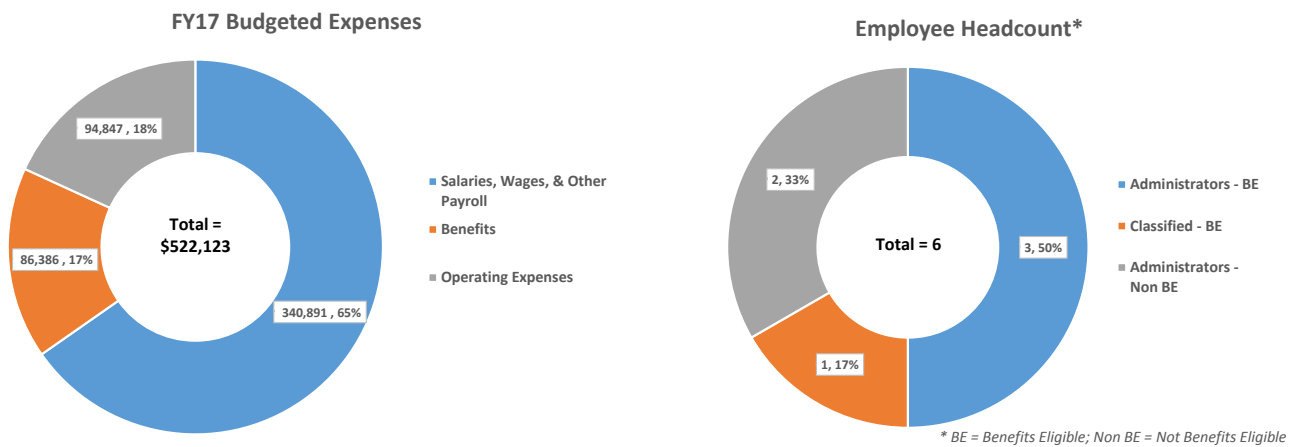
13.9 International Student & Faculty Services (ISFS)



International Student & Faculty Services Department List

- INTL STUDENT SERVICES

13.10 Kennedy Museum

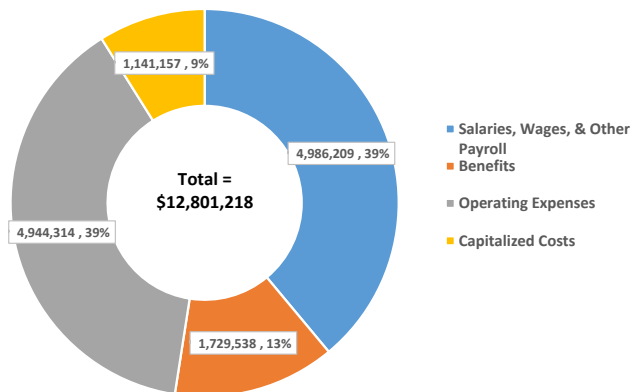


Kennedy Department List

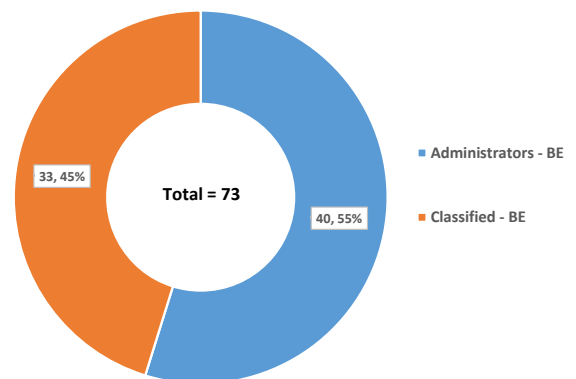
- KENNEDY MUSEUM OF ART

13.11 Library

FY17 Budgeted Expenses



Employee Headcount*



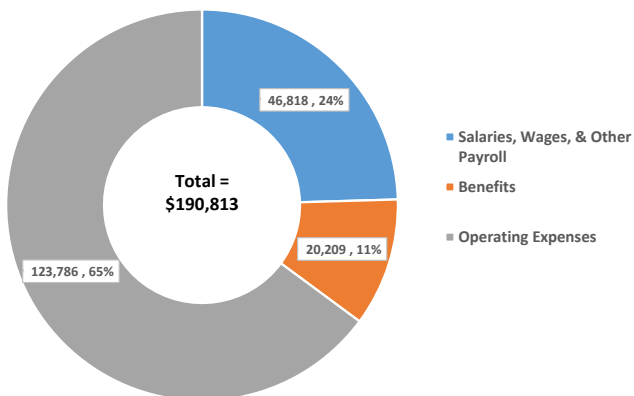
* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Library Department List – Academic Support & Centers

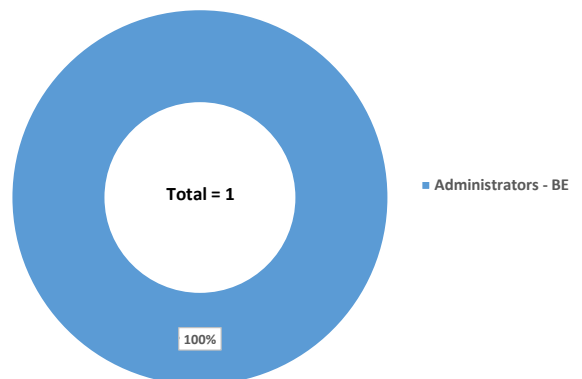
- DEAN LIBRARY
- LIBRARY ACQUISITIONS

13.12 Marching 110

FY17 Budgeted Expenses



Employee Headcount*

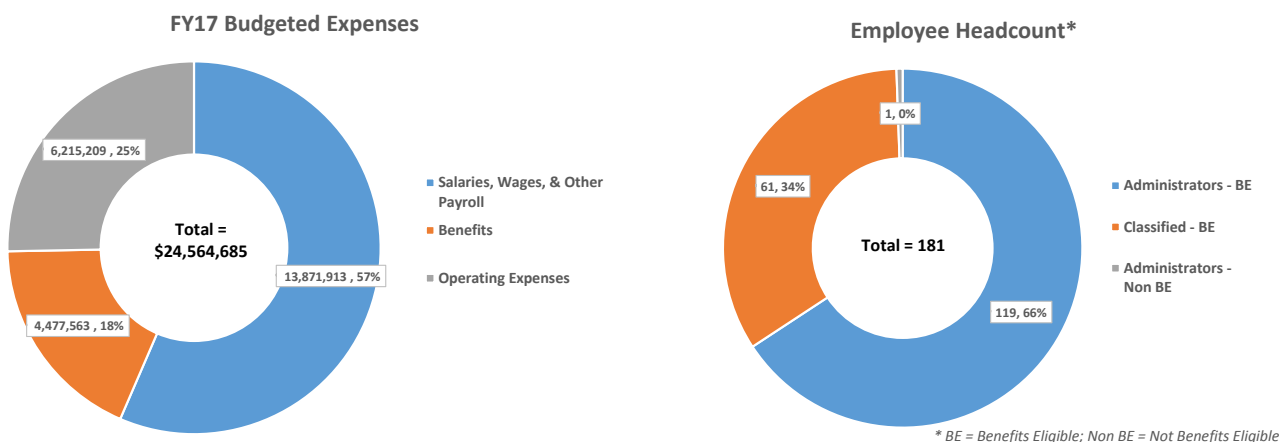


* BE = Benefits Eligible; Non BE = Not Benefits Eligible

Marching 110 Department List

- Marching 110

13.13 Office of Information Technology (OIT)

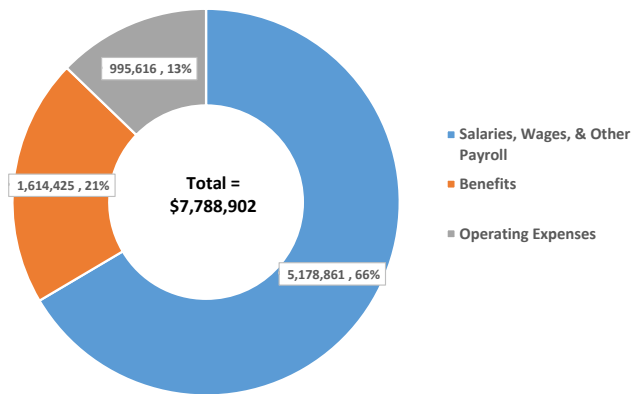


Office of Information Technology Department List

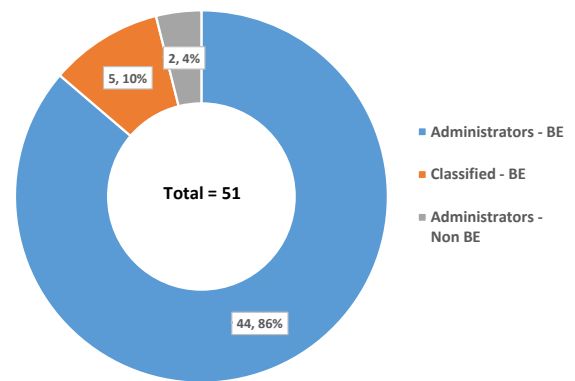
- ACADEMIC TECHNOLOGY
- EMERGING TECHNOLOGIES
- OFFICE OF THE CIO
- OIT SUPPORT SERVICES
- APPL INFO SOLUTIONS
- BUSINESS APPLICATION INFO SOLUTIONS
- DEPARTMENTAL SYSTEM SOLUTIONS
- INFO SECURITY OFFICE
- OIT NETWORKS
- OIT SYSTEM OPERATIONS
- OIT BUS SVCS SPEC PROJ
- TELEPHONE OPERATIONS

13.14 President

FY17 Budgeted Expenses



Employee Headcount*

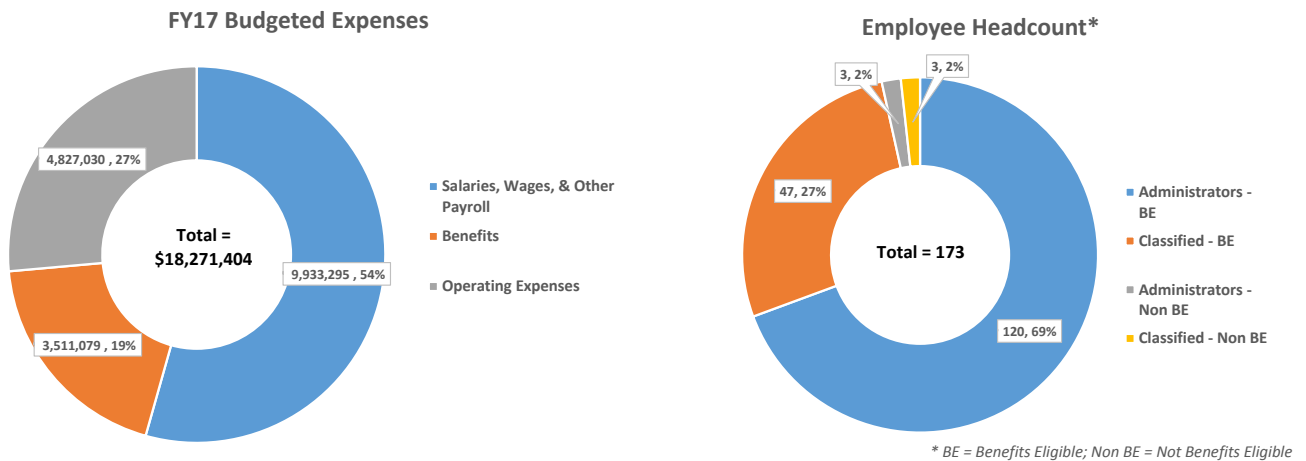


* BE = Benefits Eligible; Non BE = Not Benefits Eligible

President Department List

- PRESIDENT
- PRESIDENTS RESIDENCE
- BOARD OF TRUSTEES
- LEGISLATIVE LIASON
- INTERNAL AUDIT
- LEGAL AFFAIRS
- SVP STRATEGIC INITIATIVE
- UNIV COMM MARKETING

13.15 Provost



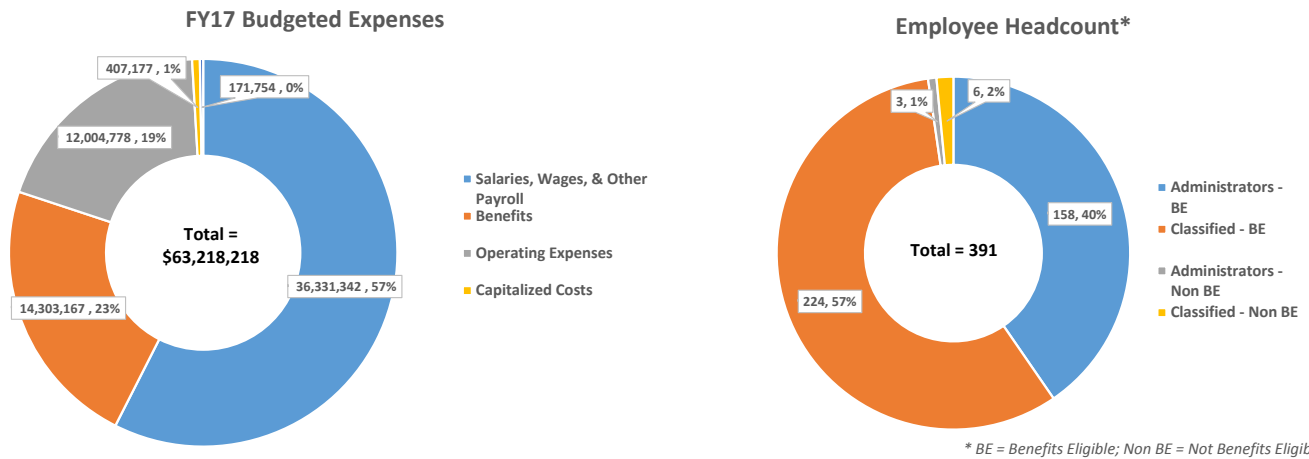
Provost Department List – Academic Support & Centers

- INSTRUCTIONAL INNOVATION
- PROVOST
- INSTITUTIONAL RESEARCH
- OMBUDSMAN
- DIVERSITY AND INCLUSION
- CUTLER BUSINESS SERVICES

Provost Department List – Public & Student Services

- OU PRESS
- ENROLLMENT PLANNING SVCS
- ADMISSIONS
- REGISTRAR
- STUDENT FINANCIAL AID

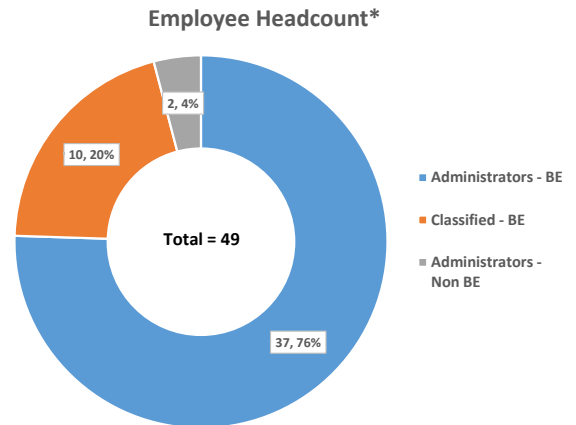
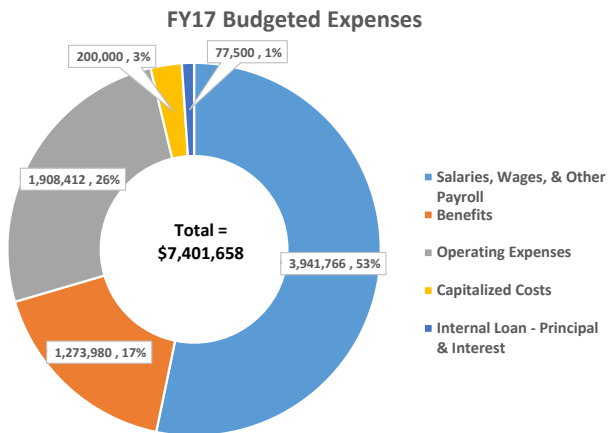
13.16 Finance & Administration (VPFA)



Finance & Administration Department List

- CUTLER BUSINESS SERVICES
- CUSTODIAL SERVICES
- UTILITY WORKERS
- DESIGN AND CONSTRUCTION
- ASSOCIATE VP FACILITIES
- OFFICE OF SAVP; TECHNOLOGIES & ADMINISTRATION
- FACILITIES MANAGEMENT
- ACCESS MANAGEMENT
- MAJOR MAINTENANCE
- MAJOR CENTRAL PROJECTS
- VP FINANCE ADMIN
- BUDGET ANALYSIS PLANNING
- VPFA BUSINESS SERVICE CENTER
- DIVISION OF FINANCE
- AVP FINANCE
- PROCUREMENT SERVICES
- FINANCE DIVISION CLEARING
- CONTROLLER
- BURSAR
- CAPITAL PROJECTS FINANCE GROUP
- TREASURY MANAGEMENT
- FOUNDATION FINANCE
- FINANCIAL & ADMINISTRATIVE SYSTEMS
- FINANCE & ADMINISTRATION COMMUNICATIONS
- ENTERPRISE PROJECT MANAGEMENT
- FINANCE INTERNAL BANK
- GROUNDS MAINTENANCE
- HUMAN RESOURCES
- LOGISTICS
- MAINTENANCE OPERATIONS
- ONE CARD OFFICE
- OHIO UNIVERSITY POLICE DEPARTMENT
- REAL ESTATE OPERATIONS
- RISK MANAGEMENT SAFETY

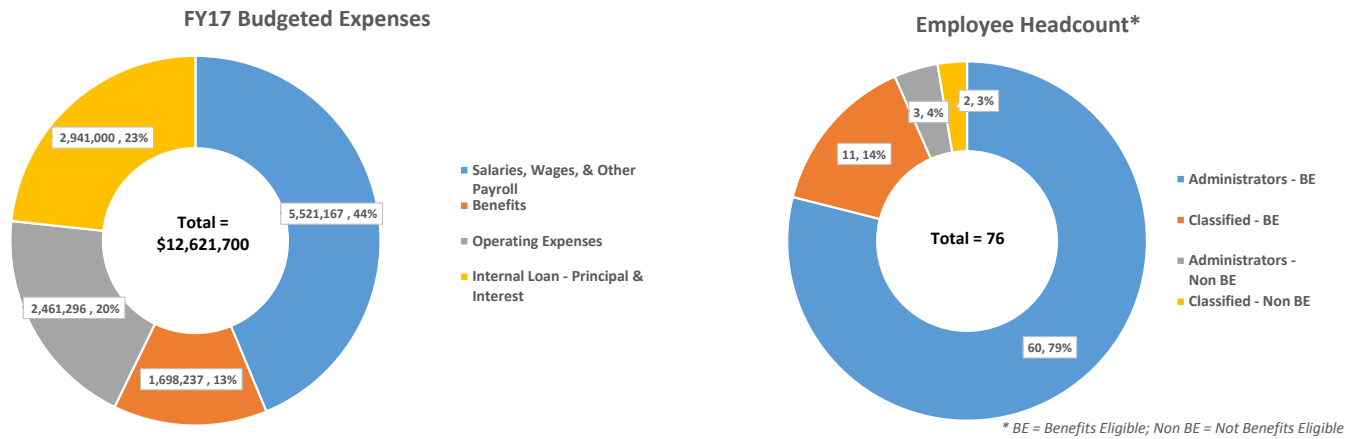
13.17 Research



Research Department List

- VICE PRESIDENT RESEARCH
- APPLIED PROF ETHICS INST
- TECHNOLOGY TRANSFERS
- RESEARCH SPONSORED PROG
- RESEARCH COMPLIANCE
- RESEARCH COMMUNICATIONS
- ANIMAL CARE FACILITIES
- GRANT WRITING SPEC PROJ
- EDISON BIOTECH INSTITUTE
- INNOVATION CENTER

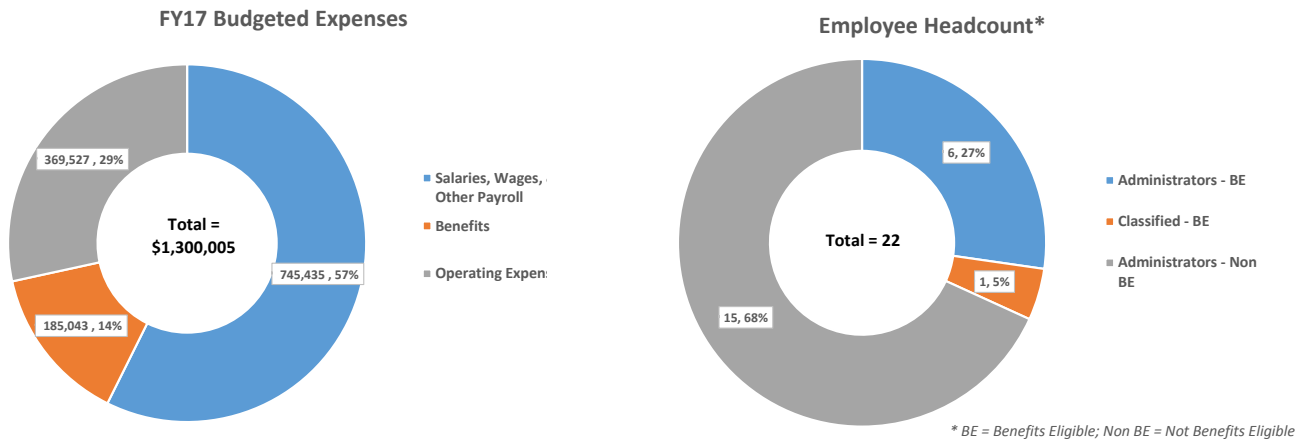
13.18 Student Affairs



Student Affairs Department List

- VP STUDENT AFFAIRS
- DEAN OF STUDENTS
- CAMPUS INVOLVEMENT CENTER
- COMMUNITY STANDARDS AND STUDENT RES
- COUNSEL PSYCHOL SVCS
- CAREER & LEADERSHIP DEVELOPMENT CEN
- STUDENT HEALTH SERVICES
- OU POST
- SU ADMINISTRATION
- CONFERENCES WORKSHOPS
- STUDENT AGENCY FUNDS
- SURVIVOR ADVOCACY PROGRAM

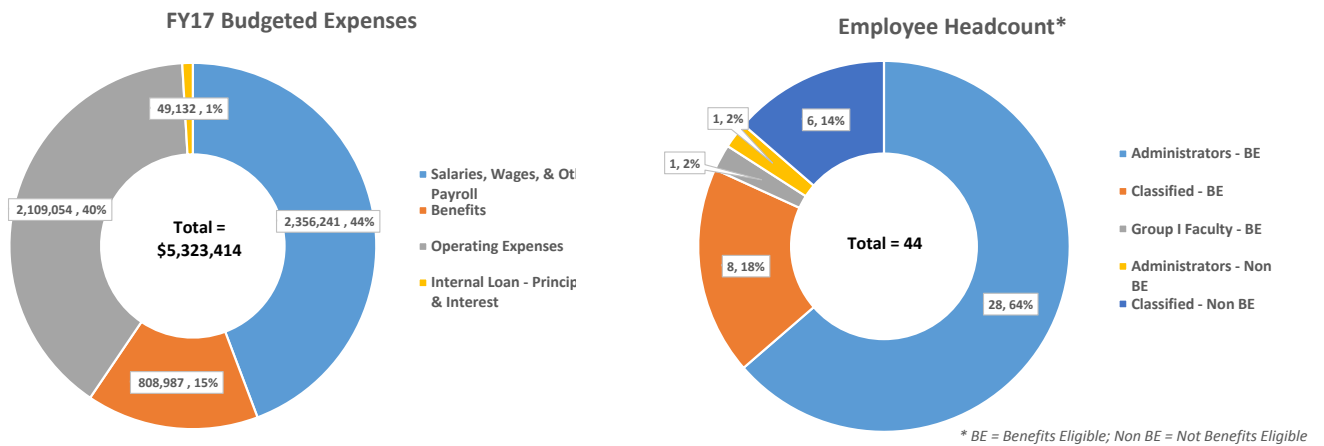
13.19 WellWorks



WellWorks Department List – Public Services

- WellWorks

13.20 WOUB Center for Public Media



WOUB Department List – Public Services

- WOUB CENTER PUBLIC MEDIA
- WOUB RADIO
- WOUB TV

14 Component Units

Component Units, also known as affiliated entities, are one or more corporations or other appropriate business entities that are operated as entities separate from Ohio University or the Ohio University Foundation, to pursue purposes consistent with the overall mission of the University and the Foundation. These organizations are incorporated into the “All Funds” presentation of the University budget in Section 2 and presented in Section 17.

Ohio University components include:

Tech GROWTH Ohio Fund

Tech GROWTH Ohio Fund was established in August of 2008, is a not-for-profit organization incorporated in the state of Ohio for the exclusive purpose of charitable, educational, and scientific endeavors in areas involving the advancement of technology, increasing technology-based and/or other entrepreneurial commercialization ventures throughout Southeast Ohio that offer economic development prospects for the region.

University Medical Associates (UMA)

University Medical Associates, (UMA) Inc. is a not-for-profit organization incorporated in the state of Ohio and has been recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code (the “Code”) and applicable state statutes. This organization is the physicians practice organization for the Ohio University Heritage College of Osteopathic Medicine. UMA provides medical services in private physician offices and clinic settings on the campus of Ohio University and surrounding locations.

Ohio University Foundation components include:

Inn-Ohio of Athens Inc.

Inn-Ohio of Athens, Inc. owns and operates a 139-room hotel and restaurant facility in Athens, Ohio known as the Ohio University Inn.

Housing for Ohio, Inc.

Housing for Ohio, Inc. was constructed and operates a 182-unit student housing facility in Athens, Ohio. It has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code as an organization described in Section 501(c)(3).

Sugar Bush Foundation

The Sugar Bush Foundation was formed in August 2005, as an Ohio not-for-profit corporation and is a supporting organization as defined in Code Section 509(a)(3). The sole purpose of the organization is to commit all charitable contributions to the Ohio University Foundation.

Russ LLCs

Russ LLCs consist of three limited liability companies that were created in 2009 to receive property distributions from the Dolores H. Russ Trust for the benefit of the Russ College of Engineering. Collectively referred to as the Russ LLCs, the three limited liability companies are Fritz J. and Dolores H. Russ Holdings LLC, Russ North Valley Road LLC, and the Russ Research Center LLC. A fourth LLC, known as Russ Center North, LLC, was created during FY16 for the purpose of purchasing and holding property adjacent to the Russ Research Center.

15 Academic Investments

For FY17, Academic Units brought forward almost \$6.9M of base and OTO investment requests. Due to constrained resources in the Subvention pool, no decisions have been made regarding the status of these requests at this time. A summary of these requests by Base/OTO and use can be found below.

Academic Investment Requests

Decision Status	Base/OTO	Use Category	2017
Request	Base	Expanded Offering	\$ (925,382)
Request	Base	Health & Life Safety	\$ (426,047)
Request	Base	Infrastructure	\$ (70,725)
Request	Base	Regulatory Compliance	\$ (85,000)
Request	Base	Size/Enrollment Pressures	\$ (458,839)
Request	OTO	Expanded Offering	\$ (1,720,912)
Request	OTO	Expansion	\$ -
Request	OTO	Infrastructure	\$ (2,089,500)
Request	OTO	Revenue Opportunity	\$ (981,175)
Request	OTO	Size/Enrollment Pressures	\$ (233,041)
Request Total			\$ (6,990,620)
Grand Total			\$ (6,990,620)

16 Administrative Investments

Administrative Units brought forward over \$9.4M of investment requests for FY17 versus a planning assumption of \$2M. At this time, funding decisions have only been made regarding \$1.1M of those requests, the majority of which are needed to address regulatory pressures. A summary of these requests by decision status, Base/OTO, and use can be found below.

Administrative Investment Requests

Decision Status	Base/OTO	Use Category	2017
Committed	Base	Health & Life Safety	\$ (19,800)
Committed	Base	Inflation	\$ (20,000)
Committed	Base	Infrastructure	\$ (26,190)
Committed	Base	Regulatory Compliance	\$ (561,736)
Committed	Base	Size/Enrollment Pressures	\$ (495,064)
Committed	OTO	Regulatory Compliance	\$ (19,000)
Committed Total			\$ (1,141,790)
Request	Base	Expanded Offering	\$ (2,266,753)
Request	Base	Health & Life Safety	\$ (10,000)
Request	Base	Inflation	\$ (305,454)
Request	Base	Infrastructure	\$ (1,275,628)
Request	Base	Regulatory Compliance	\$ (492,282)
Request	Base	Revenue Opportunity	\$ (1,121,357)
Request	Base	Size/Enrollment Pressures	\$ (837,180)
Request	OTO	Expanded Offering	\$ (762,095)
Request	OTO	Inflation	\$ (500)
Request	OTO	Infrastructure	\$ (1,085,047)
Request	OTO	Regulatory Compliance	\$ (40,000)
Request	OTO	Size/Enrollment Pressures	\$ (100,000)
Request Total			\$ (8,296,295)
Grand Total			\$ (9,438,085)

17 Planning Unit Summaries

Across the following pages, each of these summary columns are presented with Planning Unit detail.

Athens Colleges & Schools

- Arts & Sciences
- Business
- Communication
- Education
- Engineering
- Fine Arts
- Health Sciences
- Honors Tutorial College (HTC)
- Office of Global Affairs and International Studies (OGAIS)
- University College
- Voinovich
- Heritage College of Osteopathic Medicine (HCOM)
 - HCOM Athens
 - HCOM Cleveland
 - HCOM Dublin

Regional Campuses

- Chillicothe Campus
- Eastern Campus
- Executive Dean
- Lancaster Campus
- Southern Campus
- Zanesville Campus

Auxiliaries

- Athletics (ICA)
- Culinary Services
- Housing
- Parking & Transportation
- Printing

Subvention Investment Pool

- Strategic Opportunity Reserve
- Institutional Reserves
- Provost Reserves
- Subvention

Academic Support Units Affiliated with Colleges

1. Fine Arts
2. Education
3. OGAIS
4. Health Sciences
5. Communication

Administrative & Academic Support

- Advancement
- Athena¹
- Benefits
 - Employee Fee Waivers
 - Healthcare Expense
 - Workers Compensation Expense
- Central Pool
 - Central Pool
 - Central Revenue
 - Debt Service
 - General Fee Central
 - Healthcare Collection
 - Indirect Cost Collection
 - Student Financial Aid
 - Utilities
 - Workers Compensation Collection
- Child Development Center (CDC)²
- Instructional Innovation
- International Student & Faculty Services (ISFS)³
- Kennedy Museum¹
- Library
- Marching 110¹
- President
- Provost
- Student Affairs
 - Campus Recreation
 - Student Affairs
- Research
 - Graduate College
 - Graduate College General Fee
 - Research
- Finance and Administration
 - Airport
 - Bobcat Depot
 - Custodial
 - Design and Constructions
 - Facilities
 - Finance
 - Grounds
 - Human Resources (HR)
 - Logistics
 - Maintenance
 - Office of Information Technology (OIT)
 - One Card
 - Ohio University Police Department (OUPD)
 - Real Estate
 - Risk Management
- WellWorks⁴
- WOUB⁵

17.1 Athens Colleges and Schools

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals	
(in millions)										
REVENUES										
1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2
EXPENSES & INDIRECT COST ALLOCATIONS										
17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9
ALLOCATIONS & TRANSFERS										
27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7
33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5

	Arts & Sciences	Business	Communication	Education	Engineering	Fine Arts
--	-----------------	----------	---------------	-----------	-------------	-----------

REVENUES

1	State Appropriations	\$ 36,578,682	\$ 11,333,757	\$ 8,096,419	\$ 10,647,454	\$ 7,579,321	\$ 7,251,954
2	State Appropriations - Capital						
3	Gross Undergraduate Tuition & Fees	102,793,816	31,495,238	21,482,791	16,854,087	15,456,793	16,328,561
4	Undergraduate Financial Aid	(19,742,810)	(5,767,304)	(4,130,120)	(2,998,114)	(4,141,987)	(3,027,673)
5	Net Undergraduate Tuition & Fees	83,051,006	25,727,934	17,352,671	13,855,973	11,314,806	13,300,888
6	Gross Graduate Tuition & Fees	14,155,729	17,705,236	2,704,664	10,469,514	7,693,767	3,837,842
7	Graduate Financial Aid	(8,660,917)	(747,923)	(1,756,586)	(3,168,232)	(3,905,000)	(3,089,358)
8	Net Graduate Tuition & Fees	5,494,812	16,957,313	948,078	7,301,282	3,788,767	748,484
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	5,648,061	71,625	550,000	1,120,000	9,168,000	71,086
11	Facilities & Admin Costs Recovery	1,485,225	-	75,000	95,000	2,322,240	-
12	Gifts	353,427	412,000	1,600,000	75,000	250,000	182,376
13	Endowment Distributions	1,126,722	911,165	1,128,890	357,625	6,859,277	324,145
14	Investment Income	-	-	-	-	30,000	-
15	Other External Sales	47,139	1,257,326	-	-	400,000	601,600
16	Total Revenues	\$ 133,785,075	\$ 56,671,120	\$ 29,751,058	\$ 33,452,334	\$ 41,712,411	\$ 22,480,533

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	56,071,389	19,766,041	12,668,753	12,651,516	23,871,205	12,140,327
18	Total Benefits	15,712,555	5,047,838	3,472,379	3,690,573	6,097,408	3,900,970
19	Supplies & Services	8,259,924	10,752,203	2,485,747	1,054,203	9,089,282	2,671,302
20	Capitalized Costs	772,714	-	-	-	1,030,000	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	832,517	-	475,000	682,366	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(82,500)	-	-	-	(200,000)	-
26	Total Direct Expenses	\$ 80,734,082	\$ 36,398,599	\$ 18,626,879	\$ 17,871,292	\$ 40,570,261	\$ 18,712,599

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	109,341	(269,036)	(500,774)	48,714	(650,000)	(900,000)
28	Indirect Costs Allocations	33,370,386	16,057,736	12,791,114	10,420,854	14,557,147	8,927,184
29	Depreciation Allocation	3,583,223	422,918	1,168,568	890,585	1,293,239	1,243,585
30	Subvention/Strategic Pool Allocation	15,828,143	6,627,346	3,287,917	3,928,472	3,143,767	2,671,460
31	Transfers to (from) Strategic Investment Pool	1,720,982	(1,679,294)	(6,594,989)	509,510	(16,782,247)	(8,170,047)
32	Total Allocations and Transfers	\$ 54,612,075	\$ 21,159,669	\$ 10,151,836	\$ 15,798,135	\$ 1,561,906	\$ 3,772,182

33	Total Expenses, Allocations & Indirect Costs	\$ 135,346,157	\$ 57,558,268	\$ 28,778,715	\$ 33,669,427	\$ 42,132,167	\$ 22,484,781
----	---	-----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

34	Subtotal Results	\$ (1,561,082)	\$ (887,148)	\$ 972,343	\$ (217,093)	\$ (419,756)	\$ (4,247)
----	-------------------------	-----------------------	---------------------	-------------------	---------------------	---------------------	-------------------

35	Transfers to (from) Operations	(1,514,238)	(1,132,517)	(27,557)	(475,000)	(745,410)	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	50,000	-
37	Transfers to (from) Capital Projects	-	-	1,000,000	-	250,000	-
38	Net Results	\$ (46,844)	\$ 245,369	\$ (100)	\$ 257,907	\$ 25,654	\$ (4,247)



	Health Sciences	HTC	OGAIS	University College	Voinovich	Subtotal: Athens Colleges	
REVENUES							
1	State Appropriations	\$ 31,692,889	\$ 43,028	\$ 783,331	\$ 1,956,593	\$ 2,138,252	\$ 118,101,680
2	State Appropriations - Capital						-
3	Gross Undergraduate Tuition & Fees	40,983,049	155,273	3,225,887	7,053,527	108,601	255,937,623
4	Undergraduate Financial Aid	(5,227,389)	(1,057,299)	(134,253)	(2,393,220)	(20,086)	(48,640,254)
5	Net Undergraduate Tuition & Fees	35,755,660	(902,026)	3,091,634	4,660,307	88,515	207,297,369
6	Gross Graduate Tuition & Fees	15,515,729	-	2,083,116	-	1,302,784	75,468,381
7	Graduate Financial Aid	(2,316,322)	-	(1,425,000)	-	(412,464)	(25,481,802)
8	Net Graduate Tuition & Fees	13,199,407	-	658,116	-	890,320	49,986,579
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	5,961,393	5,468	369,582	315,000	5,539,499	28,819,714
11	Facilities & Admin Costs Recovery	85,957	-	-	-	715,396	4,778,818
12	Gifts	234,378	42,000	-	70,000	41,300	3,260,481
13	Endowment Distributions	143,874	1,077,878	239,802	17,446	17,560	12,204,384
14	Investment Income	-	-	-	-	-	30,000
15	Other External Sales	683,264	-	-	82,000	257,500	3,328,829
16	Total Revenues	\$ 87,756,822	\$ 266,348	\$ 5,142,465	\$ 7,101,346	\$ 9,688,342	\$ 427,807,854
EXPENSES & INDIRECT COST ALLOCATIONS							
17	Total Salaries, Wages, & Other Payroll	20,405,328	732,050	2,336,581	4,199,226	6,757,061	171,599,477
18	Total Benefits	6,208,390	273,984	668,987	1,416,509	2,005,359	48,494,951
19	Supplies & Services	11,693,854	475,942	2,641,943	1,290,442	5,761,752	56,176,593
20	Capitalized Costs	-	-	10,000	-	-	1,812,714
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	8,301	-	-	1,998,184
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(1,783,686)	-	-	-	-	(2,066,186)
26	Total Direct Expenses	\$ 36,523,885	\$ 1,481,976	\$ 5,665,812	\$ 6,906,177	\$ 14,524,173	\$ 278,015,734
ALLOCATIONS & TRANSFERS							
27	Internal Allocations & Transfers	(40,596)	(22,878)	41,000	(595,819)	(2,856,181)	(5,636,228)
28	Indirect Costs Allocations	30,879,099	204,227	1,156,858	11,038,547	1,328,441	140,731,594
29	Depreciation Allocation	941,548	9,265	110,042	121,296	199,720	9,983,989
30	Subvention/Strategic Pool Allocation	10,255,180	16,198	512,061	740,262	280,626	47,291,431
31	Transfers to (from) Strategic Investment Pool	8,375,346	(1,430,963)	(2,360,455)	(11,062,128)	(4,114,584)	(41,588,870)
32	Total Allocations and Transfers	\$ 50,410,578	\$ (1,224,151)	\$ (540,494)	\$ 242,157	\$ (5,161,977)	\$ 150,781,916
33	Total Expenses, Allocations & Indirect Costs	\$ 86,934,463	\$ 257,825	\$ 5,125,318	\$ 7,148,334	\$ 9,362,195	\$ 428,797,650
34	Subtotal Results	\$ 822,360	\$ 8,523	\$ 17,147	\$ (46,988)	\$ 326,147	\$ (989,796)
35	Transfers to (from) Operations	-	-	-	-	(20,000)	(3,914,722)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	50,000
37	Transfers to (from) Capital Projects	97,947	-	-	-	-	1,347,947
38	Net Results	\$ 724,413	\$ 8,523	\$ 17,147	\$ (46,988)	\$ 346,147	\$ 1,526,979

	HCOM Athens	HCOM Cleveland	HCOM Dublin	Subtotal: College of Medicine	Total: Athens Colleges and Schools
--	-------------	----------------	-------------	-------------------------------------	--

REVENUES

1	State Appropriations	\$ 19,373,445	\$ -	\$ -	\$ 19,373,445	\$ 137,475,125
2	State Appropriations - Capital				-	-
3	Gross Undergraduate Tuition & Fees	65,417	24,531	24,531	114,479	256,052,102
4	Undergraduate Financial Aid	(54,037)	-	-	(54,037)	(48,694,291)
5	Net Undergraduate Tuition & Fees	11,380	24,531	24,531	60,442	207,357,811
6	Gross Graduate Tuition & Fees	24,714,556	4,197,343	6,775,670	35,687,568	111,155,950
7	Graduate Financial Aid	(2,264,179)	(205,540)	(205,540)	(2,675,259)	(28,157,061)
8	Net Graduate Tuition & Fees	22,450,377	3,991,803	6,570,130	33,012,309	82,998,889
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	10,683,278	-	1,223,637	11,906,915	40,726,629
11	Facilities & Admin Costs Recovery	820,410	-	-	820,410	5,599,228
12	Gifts	350,000	529,000	65,000	944,000	4,204,481
13	Endowment Distributions	324,016	-	-	324,016	12,528,400
14	Investment Income	-	-	-	-	30,000
15	Other External Sales	372,000	8,800	793,677	1,174,477	4,503,306
16	Total Revenues	\$ 54,384,906	\$ 4,554,134	\$ 8,676,975	\$ 67,616,014	\$ 495,423,868

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	28,167,780	2,081,061	2,394,805	32,643,646	204,243,123
18	Total Benefits	9,207,699	646,092	756,872	10,610,663	59,105,614
19	Supplies & Services	10,575,351	1,468,788	1,957,107	14,001,246	70,177,839
20	Capitalized Costs	715,200	22,000	17,600	754,800	2,567,514
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	1,223,637	1,223,637	3,221,821
23	Debt Service - Principal	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-
25	Internal Sales	(135,000)	-	(76,500)	(211,500)	(2,277,686)
26	Total Direct Expenses	\$ 48,531,030	\$ 4,217,941	\$ 6,273,521	\$ 59,022,492	\$ 337,038,226

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(2,430,994)	379,969	1,643,256	(407,769)	(6,043,998)
28	Indirect Costs Allocations	7,699,730	180,181	302,270	8,182,181	148,913,775
29	Depreciation Allocation	666,348	-	-	666,348	10,650,337
30	Subvention/Strategic Pool Allocation	4,864,259	483,288	795,942	6,143,488	53,434,919
31	Transfers to (from) Strategic Investment Pool	(2,573,481)	(539,136)	(918,981)	(4,031,598)	(45,620,468)
32	Total Allocations and Transfers	\$ 8,225,861	\$ 504,301	\$ 1,822,487	\$ 10,552,649	\$ 161,334,565

33	Total Expenses, Allocations & Indirect Costs	\$ 56,756,891	\$ 4,722,242	\$ 8,096,008	\$ 69,575,141	\$ 498,372,791
----	---	----------------------	---------------------	---------------------	----------------------	-----------------------

34	Subtotal Results	\$ (2,371,985)	\$ (168,108)	\$ 580,967	\$ (1,959,127)	\$ (2,948,923)
----	-------------------------	-----------------------	---------------------	-------------------	-----------------------	-----------------------

35	Transfers to (from) Operations	(3,652,339)	(10,042)	(40,000)	(3,702,381)	(7,617,103)
36	Transfers to (from) Quasi Endowments	-	-	-	-	50,000
37	Transfers to (from) Capital Projects	1,000,000	-	691,517	1,691,517	3,039,464
38	Net Results	\$ 280,354	\$ (158,066)	\$ (70,550)	\$ 51,737	\$ 1,578,716

17.2 Regional Campuses

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals
--	-----------------------------	-------------------------------	-------------	-----------------------------------	------------	-----------------------------	------------------------	---	-----------------

(in millions)

REVENUES

1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	-	18.2	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7

33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
----	---	-----------------	----------------	----------------	----------------	----------------	-----------------	-----------------	------------------	-----------------

34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
----	-------------------------	-----------------	---------------	----------------	----------------	------------------	----------------	------------------	-----------------	----------------

35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5



	Chillicothe	Eastern	Executive Dean	Lancaster	Southern	Zanesville	Total: Regional Campuses	
REVENUES								
1	State Appropriations	\$ 6,697,329	\$ 2,300,416	\$ 861,119	\$ 5,547,787	\$ 5,265,226	\$ 6,996,206	\$ 27,668,083
2	State Appropriations - Capital							-
3	Gross Undergraduate Tuition & Fees	8,591,050	3,550,398	-	9,932,250	7,249,300	7,557,488	36,880,486
4	Undergraduate Financial Aid	(948,000)	(722,472)	(900,000)	(1,734,920)	(956,000)	(930,000)	(6,191,392)
5	Net Undergraduate Tuition & Fees	7,643,050	2,827,926	(900,000)	8,197,330	6,293,300	6,627,488	30,689,094
6	Gross Graduate Tuition & Fees	95,600	19,615	-	156,000	-	24,145	295,360
7	Graduate Financial Aid	(45,000)	-	-	-	-	785	(44,215)
8	Net Graduate Tuition & Fees	50,600	19,615	-	156,000	-	24,930	251,145
9	Room & Board	-	-	-	-	-	-	-
10	Grants and Contracts	294,790	406,896	-	681,780	830,141	332,556	2,546,163
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-	-
12	Gifts	13,700	3,000	-	105,000	57,124	26,000	204,824
13	Endowment Distributions	112,704	49,272	5,000	197,467	81,000	39,834	485,277
14	Investment Income	-	-	-	-	-	-	-
15	Other External Sales	250,000	80,000	25,000	116,275	130,000	60,000	661,275
16	Total Revenues	\$ 15,062,173	\$ 5,687,124	\$ (8,881)	\$ 15,001,639	\$ 12,656,791	\$ 14,107,014	\$ 62,505,860
EXPENSES & INDIRECT COST ALLOCATIONS								
17	Total Salaries, Wages, & Other Payroll	8,049,106	3,373,032	588,373	7,647,023	6,979,121	7,370,422	34,007,077
18	Total Benefits	2,572,257	1,112,042	173,360	2,404,312	2,248,838	2,288,917	10,799,726
19	Supplies & Services	1,878,000	767,750	110,500	1,663,416	2,367,200	1,135,588	7,922,454
20	Capitalized Costs	54,000	5,000	-	81,600	-	15,000	155,600
21	Depreciation	-	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	274,675	-	-	274,675
23	Debt Service - Principal	-	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-	-
25	Internal Sales	-	-	-	(33,554)	-	-	(33,554)
26	Total Direct Expenses	\$ 12,553,362	\$ 5,257,824	\$ 872,233	\$ 12,037,471	\$ 11,595,159	\$ 10,809,927	\$ 53,125,977
ALLOCATIONS & TRANSFERS								
27	Internal Allocations & Transfers	-	-	574,524	-	(30,000)	-	544,524
28	Indirect Costs Allocations	3,850,393	1,685,320	35,951	4,056,576	3,432,302	3,436,806	16,497,348
29	Depreciation Allocation	-	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	1,799,247	657,747	(4,860)	1,746,290	1,431,191	1,695,328	7,324,942
31	Transfers to (from) Strategic Investment Pool	(3,044,933)	(1,251,088)	(2,233,721)	(3,277,318)	(2,699,501)	(2,480,370)	(14,986,931)
32	Total Allocations and Transfers	\$ 2,604,707	\$ 1,091,979	\$ (1,628,107)	\$ 2,525,548	\$ 2,133,992	\$ 2,651,764	\$ 9,379,883
33	Total Expenses, Allocations & Indirect Costs	\$ 15,158,070	\$ 6,349,803	\$ (755,874)	\$ 14,563,019	\$ 13,729,151	\$ 13,461,691	\$ 62,505,860
34	Subtotal Results	\$ (95,897)	\$ (662,678)	\$ 746,993	\$ 438,620	\$ (1,072,360)	\$ 645,323	\$ 0
35	Transfers to (from) Operations	-	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-	-
38	Net Results	\$ (95,897)	\$ (662,678)	\$ 746,993	\$ 438,620	\$ (1,072,360)	\$ 645,323	\$ 0



17.3 Auxiliaries

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals
--	-----------------------------	-------------------------------	-------------	-----------------------------------	------------	-----------------------------	------------------------	---	-----------------

(in millions)

REVENUES

1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7

33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
----	---	-----------------	----------------	----------------	----------------	----------------	-----------------	-----------------	------------------	-----------------

34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
----	-------------------------	-----------------	---------------	----------------	----------------	------------------	----------------	------------------	-----------------	----------------

35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5

	Athletics	Culinary Services	Housing	Parking & Transportation	Printing	Total: Auxiliaries
--	-----------	-------------------	---------	--------------------------	----------	--------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital						-
3	Gross Undergraduate Tuition & Fees	40,000	-	-	-	-	40,000
4	Undergraduate Financial Aid	(8,143,078)	(1,299,580)	(695,667)	-	-	(10,138,325)
5	Net Undergraduate Tuition & Fees	(8,103,078)	(1,299,580)	(695,667)	-	-	(10,098,325)
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	(24,564)	-	-	(24,564)
8	Net Graduate Tuition & Fees	-	-	(24,564)	-	-	(24,564)
9	Room & Board	-	41,768,099	55,465,122	-	-	97,233,221
10	Grants and Contracts	67,000	-	-	-	-	67,000
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	1,710,685	-	-	-	-	1,710,685
13	Endowment Distributions	167,264	-	-	-	-	167,264
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	6,242,972	5,723,178	780,250	2,801,000	672,180	16,219,580
16	Total Revenues	\$ 84,843	\$ 46,191,697	\$ 55,525,141	\$ 2,801,000	\$ 672,180	\$ 105,274,861

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	7,472,037	14,126,889	4,157,172	1,540,739	732,074	28,028,911
18	Total Benefits	2,360,587	5,991,948	3,689,716	581,957	311,526	12,935,734
19	Supplies & Services	7,048,964	18,893,770	8,443,564	1,866,023	1,801,989	38,054,310
20	Capitalized Costs	100,000	1,501,000	21,000	4,200	-	1,626,200
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	1,444,068	205,320	10,828,331	100,000	-	12,577,719
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	-	(1,854,556)	(432,160)	(2,159,850)	(2,702,184)	(7,148,750)
26	Total Direct Expenses	\$ 18,425,656	\$ 38,864,371	\$ 26,707,623	\$ 1,933,069	\$ 143,405	\$ 86,074,124

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	2,324	105,000	483,990	80,500	(2,608)	669,206
28	Indirect Costs Allocations	(18,753,971)	2,806,165	13,748,206	210,628	229,506	(1,759,466)
29	Depreciation Allocation	836,834	-	-	-	-	836,834
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ (17,914,813)	\$ 2,911,165	\$ 14,232,196	\$ 291,128	\$ 226,898	\$ (253,426)

33	Total Expenses, Allocations & Indirect Costs	\$ 510,843	\$ 41,775,536	\$ 40,939,819	\$ 2,224,197	\$ 370,303	\$ 85,820,698
----	---	-------------------	----------------------	----------------------	---------------------	-------------------	----------------------

34	Subtotal Results	\$ (426,000)	\$ 4,416,161	\$ 14,585,322	\$ 576,803	\$ 301,877	\$ 19,454,163
----	-------------------------	---------------------	---------------------	----------------------	-------------------	-------------------	----------------------

35	Transfers to (from) Operations	(426,000)	-	-	-	-	(426,000)
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	2,100,000	14,585,322	150,000	-	16,835,322
38	Net Results	\$ 0	\$ 2,316,161	\$ (0)	\$ 426,803	\$ 301,877	\$ 3,044,841

17.4 Administrative & Academic Support

Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals
-----------------------------	-------------------------------	-------------	-----------------------------------	------------	-----------------------------	------------------------	---	-----------------

(in millions)

REVENUES

1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7

33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
----	---	-----------------	----------------	----------------	----------------	----------------	-----------------	-----------------	------------------	-----------------

34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
----	-------------------------	-----------------	---------------	----------------	----------------	------------------	----------------	------------------	-----------------	----------------

35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5

	Advancement	Athena	Employee Fee Waivers	Healthcare Expense	Worker's Compensation Expense	Subtotal: Benefits
--	-------------	--------	----------------------	--------------------	-------------------------------	--------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital						-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	2,000	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	337,500	-	-	-	-	-
13	Endowment Distributions	7,347,498	-	-	-	-	-
14	Investment Income	1,350,618	-	-	-	-	-
15	Other External Sales	434,280	90,500	-	2,800,000	-	2,800,000
16	Total Revenues	\$ 9,469,896	\$ 92,500	\$ -	\$ 2,800,000	\$ -	\$ 2,800,000

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	5,902,211	90,435	-	150,000	115,660	265,660
18	Total Benefits	2,079,765	39,901	7,548,841	53,744,352	1,829,602	63,122,795
19	Supplies & Services	5,908,733	83,211	-	50,000	105,245	155,245
20	Capitalized Costs	-	-	-	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	-	(30,000)	-	-	-	-
26	Total Direct Expenses	\$ 13,890,709	\$ 183,547	\$ 7,548,841	\$ 53,944,352	\$ 2,050,507	\$ 63,543,700

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(52,200)	-	-	-	-	-
28	Indirect Costs Allocations	(2,658,835)	(91,047)	(7,548,841)	-	-	(7,548,841)
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ (2,711,035)	\$ (91,047)	\$ (7,548,841)	\$ -	\$ -	\$ (7,548,841)

33	Total Expenses, Allocations & Indirect Costs	\$ 11,179,674	\$ 92,500	\$ -	\$ 53,944,352	\$ 2,050,507	\$ 55,994,859
----	---	----------------------	------------------	-------------	----------------------	---------------------	----------------------

34	Subtotal Results	\$ (1,709,778)	\$ 0	\$ -	\$ (51,144,352)	\$ (2,050,507)	\$ (53,194,859)
----	-------------------------	-----------------------	-------------	-------------	------------------------	-----------------------	------------------------

35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ (1,709,778)	\$ 0	\$ -	\$ (51,144,352)	\$ (2,050,507)	\$ (53,194,859)

Central Pool	Central Revenue	Debt Service	General Fee Central	Healthcare Collection
--------------	-----------------	--------------	---------------------	-----------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital					
3	Gross Undergraduate Tuition & Fees	-	3,355,652	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	3,355,652	-	-	-
6	Gross Graduate Tuition & Fees	-	704,114	-	-	-
7	Graduate Financial Aid	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	704,114	-	-	-
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-
12	Gifts	-	6,000,000	-	-	-
13	Endowment Distributions	164,578	1,345,770	-	-	-
14	Investment Income	-	-	-	-	-
15	Other External Sales	50,000	353,000	-	-	-
16	Total Revenues	\$ 214,578	\$ 11,758,536	\$ -	\$ -	\$ -

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	177,956	-	-	34,959	-
18	Total Benefits	1,611,937	-	-	6,331	(54,667,973)
19	Supplies & Services	3,675,882	-	627,000	73,850	-
20	Capitalized Costs	-	-	-	-	-
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	25,495,566	-	-
23	Debt Service - Principal	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-
25	Internal Sales	(135,000)	-	-	-	-
26	Total Direct Expenses	\$ 5,330,775	\$ -	\$ 26,122,566	\$ 115,140	\$ (54,667,973)

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	150,000	5,758,536	-	747,500	-
28	Indirect Costs Allocations	(5,430,775)	-	(28,234,311)	(862,640)	-
29	Depreciation Allocation	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-
32	Total Allocations and Transfers	\$ (5,280,775)	\$ 5,758,536	\$ (28,234,311)	\$ (115,140)	\$ -

33	Total Expenses, Allocations & Indirect Costs	\$ 50,000	\$ 5,758,536	\$ (2,111,745)	\$ (0)	\$ (54,667,973)
----	---	------------------	---------------------	-----------------------	---------------	------------------------

34	Subtotal Results	\$ 164,578	\$ 6,000,000	\$ 2,111,745	\$ 0	\$ 54,667,973
----	-------------------------	-------------------	---------------------	---------------------	-------------	----------------------

35	Transfers to (from) Operations	-	6,000,000	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	2,111,745	-	-
38	Net Results	\$ 164,578	\$ 0	\$ -	\$ 0	\$ 54,667,973

	Indirect Cost Collection	Student Financial Aid	Utilities	Worker's Compensation Collection	Subtotal: Central Pool
--	--------------------------	-----------------------	-----------	----------------------------------	------------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital					-
3	Gross Undergraduate Tuition & Fees	-	-	-	-	3,355,652
4	Undergraduate Financial Aid	47,294,054	(38,521,741)	-	-	8,772,313
5	Net Undergraduate Tuition & Fees	47,294,054	(38,521,741)	-	-	12,127,965
6	Gross Graduate Tuition & Fees	-	-	-	-	704,114
7	Graduate Financial Aid	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	704,114
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	-	204,000	-	-	204,000
11	Facilities & Admin Costs Recovery	-	-	-	-	-
12	Gifts	-	-	-	-	6,000,000
13	Endowment Distributions	-	132,252	-	-	1,642,600
14	Investment Income	-	-	-	-	-
15	Other External Sales	-	-	90,000	-	493,000
16	Total Revenues	\$ 47,294,054	\$ (38,185,489)	\$ 90,000	\$ -	\$ 21,171,679

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	-	-	-	-	212,915
18	Total Benefits	(4,964,586)	-	-	(3,305,501)	(61,319,792)
19	Supplies & Services	665,564	-	10,205,481	-	15,247,777
20	Capitalized Costs	-	-	-	-	-
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	25,495,566
23	Debt Service - Principal	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-
25	Internal Sales	-	-	-	-	(135,000)
26	Total Direct Expenses	\$ (4,299,022)	\$ -	\$ 10,205,481	\$ (3,305,501)	\$ (20,498,533)

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(7,065,765)	1,056,172	80,519	-	726,962
28	Indirect Costs Allocations	71,149,083	(39,241,661)	(10,446,000)	-	(13,066,304)
29	Depreciation Allocation	(11,445,512)	-	-	-	(11,445,512)
30	Subvention/Strategic Pool Allocation	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-
32	Total Allocations and Transfers	\$ 52,637,806	\$ (38,185,489)	\$ (10,365,481)	\$ -	\$ (23,784,854)

33	Total Expenses, Allocations & Indirect Costs	\$ 48,338,784	\$ (38,185,489)	\$ (160,000)	\$ (3,305,501)	\$ (44,283,387)
----	---	----------------------	------------------------	---------------------	-----------------------	------------------------

34	Subtotal Results	\$ (1,044,730)	\$ -	\$ 250,000	\$ 3,305,501	\$ 65,455,066
----	-------------------------	-----------------------	-------------	-------------------	---------------------	----------------------

35	Transfers to (from) Operations	(1,044,730)	-	-	-	4,955,270
36	Transfers to (from) Quasi Endowments	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	250,000	-	2,361,745
38	Net Results	\$ (0)	\$ -	\$ -	\$ 3,305,501	\$ 58,138,051

	CDC	Instructional Innovation	ISFS	Kennedy Museum	Library	Marching 110
--	-----	--------------------------	------	----------------	---------	--------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 169,861	\$ -
2	State Appropriations - Capital						
3	Gross Undergraduate Tuition & Fees	-	-	45,000	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	45,000	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	40,000	170,581	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	3,000	-	-	50,000	145,000	-
13	Endowment Distributions	-	-	4,980	50,764	381,689	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	771,500	-	-	-	135,000	-
16	Total Revenues	\$ 774,500	\$ -	\$ 49,980	\$ 140,764	\$ 1,002,131	\$ -

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	736,333	2,239,297	348,363	340,891	4,986,209	46,818
18	Total Benefits	324,215	863,323	139,172	86,386	1,729,538	20,209
19	Supplies & Services	97,306	1,385,064	57,531	94,847	4,944,314	123,786
20	Capitalized Costs	-	-	-	-	1,141,157	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	-	-	-	-	-	-
26	Total Direct Expenses	\$ 1,157,854	\$ 4,487,684	\$ 545,066	\$ 522,123	\$ 12,801,218	\$ 190,813

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(31,229)	1,222,367	-	-	(107,810)	-
28	Indirect Costs Allocations	(352,125)	(5,710,051)	(504,585)	(381,359)	(11,540,791)	(190,813)
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	(384,000)	-
32	Total Allocations and Transfers	\$ (383,354)	\$ (4,487,684)	\$ (504,585)	\$ (381,359)	\$ (12,032,601)	\$ (190,813)

33	Total Expenses, Allocations & Indirect Costs	\$ 774,500	\$ -	\$ 40,481	\$ 140,764	\$ 768,617	\$ 0
----	---	-------------------	-------------	------------------	-------------------	-------------------	-------------

34	Subtotal Results	\$ (0)	\$ -	\$ 9,499	\$ (0)	\$ 233,514	\$ (0)
----	-------------------------	---------------	-------------	-----------------	---------------	-------------------	---------------

35	Transfers to (from) Operations	-	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	233,514	-
38	Net Results	\$ (0)	\$ -	\$ 9,499	\$ (0)	\$ 0	\$ (0)



	President	Provost	Student Affairs	Campus Recreation	Subtotal: Student Affairs
--	-----------	---------	-----------------	-------------------	---------------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital					-
3	Gross Undergraduate Tuition & Fees	-	519,731	627,548	11,700	639,248
4	Undergraduate Financial Aid	(5,000)	(1,706,862)	(30,500)	-	(30,500)
5	Net Undergraduate Tuition & Fees	(5,000)	(1,187,131)	597,048	11,700	608,748
6	Gross Graduate Tuition & Fees	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	8,470	92,236	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-
12	Gifts	3,000	213,168	70,000	-	70,000
13	Endowment Distributions	79,439	2,436,882	172,137	-	172,137
14	Investment Income	-	40	-	-	-
15	Other External Sales	10,000	874,349	1,201,073	1,217,071	2,418,144
16	Total Revenues	\$ 95,909	\$ 2,429,544	\$ 2,040,258	\$ 1,228,771	\$ 3,269,029

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	5,178,861	9,933,295	5,521,167	2,316,531	7,837,698
18	Total Benefits	1,614,425	3,511,079	1,698,237	547,227	2,245,464
19	Supplies & Services	995,616	4,827,030	2,461,296	709,716	3,171,012
20	Capitalized Costs	-	-	-	-	-
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	2,941,000	1,947,440	4,888,440
23	Debt Service - Principal	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-
25	Internal Sales	(65,000)	-	(282,000)	(79,050)	(361,050)
26	Total Direct Expenses	\$ 7,723,902	\$ 18,271,404	\$ 12,339,700	\$ 5,441,864	\$ 17,781,564

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(672,723)	267,845	(160,155)	952,229	792,074
28	Indirect Costs Allocations	(6,955,270)	(15,856,778)	(10,490,627)	(5,165,325)	(15,655,952)
29	Depreciation Allocation	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	(3,813)	-	(3,813)
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-
32	Total Allocations and Transfers	\$ (7,627,993)	\$ (15,588,933)	\$ (10,654,595)	\$ (4,213,096)	\$ (14,867,691)

33	Total Expenses, Allocations & Indirect Costs	\$ 95,909	\$ 2,682,471	\$ 1,685,106	\$ 1,228,768	\$ 2,913,873
----	---	------------------	---------------------	---------------------	---------------------	---------------------

34	Subtotal Results	\$ -	\$ (252,927)	\$ 355,153	\$ 3	\$ 355,156
----	-------------------------	-------------	---------------------	-------------------	-------------	-------------------

35	Transfers to (from) Operations	-	(252,927)	14,000	-	14,000
36	Transfers to (from) Quasi Endowments	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-
38	Net Results	\$ -	\$ -	\$ 341,153	\$ 3	\$ 341,156



Research	Graduate College	Graduate College General Fee	Subtotal: Research
----------	------------------	---------------------------------	--------------------

REVENUES

1	State Appropriations	\$ 200,000	\$ -	\$ -	\$ 200,000
2	State Appropriations - Capital				-
3	Gross Undergraduate Tuition & Fees	-	219,000	-	219,000
4	Undergraduate Financial Aid	(10,000)	-	-	(10,000)
5	Net Undergraduate Tuition & Fees	(10,000)	219,000	-	209,000
6	Gross Graduate Tuition & Fees	-	608,615	-	608,615
7	Graduate Financial Aid	(10,000)	(114,883)	-	(124,883)
8	Net Graduate Tuition & Fees	(10,000)	493,732	-	483,732
9	Room & Board	-	-	-	-
10	Grants and Contracts	350,000	-	-	350,000
11	Facilities & Admin Costs Recovery	1,050,000	-	-	1,050,000
12	Gifts	-	-	-	-
13	Endowment Distributions	1,704,159	-	-	1,704,159
14	Investment Income	-	-	-	-
15	Other External Sales	1,729,000	-	-	1,729,000
16	Total Revenues	\$ 5,013,159	\$ 712,732	\$ -	\$ 5,725,891

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	3,941,766	1,028,653	1,500	4,971,919
18	Total Benefits	1,273,980	403,359	-	1,677,339
19	Supplies & Services	1,908,412	67,904	1,854	1,978,170
20	Capitalized Costs	200,000	5,000	-	205,000
21	Depreciation	-	-	-	-
22	Internal Loan - Principal & Interest	77,500	-	-	77,500
23	Debt Service - Principal	-	-	-	-
24	Debt Service - Interest	-	-	-	-
25	Internal Sales	(375,408)	-	-	(375,408)
26	Total Direct Expenses	\$ 7,026,250	\$ 1,504,916	\$ 3,354	\$ 8,534,520

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	1,280,779	845,242	-	2,126,021
28	Indirect Costs Allocations	(3,452,514)	(1,669,338)	(3,354)	(5,125,206)
29	Depreciation Allocation	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	(61,450)	-	(61,450)
32	Total Allocations and Transfers	\$ (2,171,735)	\$ (885,546)	\$ (3,354)	\$ (3,060,635)

33	Total Expenses, Allocations & Indirect Costs	\$ 4,854,515	\$ 619,370	\$ -	\$ 5,473,885
----	---	---------------------	-------------------	-------------	---------------------

34	Subtotal Results	\$ 158,644	\$ 93,362	\$ -	\$ 252,006
----	-------------------------	-------------------	------------------	-------------	-------------------

35	Transfers to (from) Operations	-	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-
38	Net Results	\$ 158,644	\$ 93,362	\$ -	\$ 252,006

Airport	Bobcat Depot	Custodial	Design and Construction	Facilities	Finance
---------	--------------	-----------	-------------------------	------------	---------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital						
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	-	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	959,490	3,625,000	-	-	5,000	(5,000)
16	Total Revenues	\$ 959,490	\$ 3,625,000	\$ -	\$ -	\$ 5,000	\$ (5,000)

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	785,786	302,932	9,813,274	2,050,262	1,994,502	7,167,668
18	Total Benefits	287,099	93,519	4,623,298	670,063	676,260	2,535,511
19	Supplies & Services	1,018,134	5,599,549	1,111,568	419,800	1,654,420	762,108
20	Capitalized Costs	-	-	93,500	-	-	263,430
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	243,393	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(691,188)	(2,365,000)	(659,102)	(4,000,000)	(330,000)	-
26	Total Direct Expenses	\$ 1,643,224	\$ 3,631,000	\$ 14,982,538	\$ (859,875)	\$ 3,995,182	\$ 10,728,717

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	21,498	(6,000)	-	801,309	(255,766)	(701,442)
28	Indirect Costs Allocations	(800,726)	-	-	-	-	(52,389,100)
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ (779,228)	\$ (6,000)	\$ -	\$ 801,309	\$ (255,766)	\$ (53,090,542)

33	Total Expenses, Allocations & Indirect Costs	\$ 863,996	\$ 3,625,000	\$ 14,982,538	\$ (58,566)	\$ 3,739,416	\$ (42,361,825)
----	---	-------------------	---------------------	----------------------	--------------------	---------------------	------------------------

34	Subtotal Results	\$ 95,494	\$ -	\$ (14,982,538)	\$ 58,566	\$ (3,734,416)	\$ 42,356,825
----	-------------------------	------------------	-------------	------------------------	------------------	-----------------------	----------------------

35	Transfers to (from) Operations	-	-	-	58,566	-	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	-	-
38	Net Results	\$ 95,494	\$ -	\$ (14,982,538)	\$ -	\$ (3,734,416)	\$ 42,356,825

	Grounds	HR	Logistics	Maintenance	OIT	One Card
--	---------	----	-----------	-------------	-----	----------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	State Appropriations - Capital						
3	Gross Undergraduate Tuition & Fees	-	-	-	-	51,000	78,500
4	Undergraduate Financial Aid	-	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	51,000	78,500
6	Gross Graduate Tuition & Fees	-	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-	-
9	Room & Board	-	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-	-
12	Gifts	-	-	-	-	-	-
13	Endowment Distributions	-	-	-	-	-	-
14	Investment Income	-	-	-	-	-	-
15	Other External Sales	5,000	500	179,520	4,000	87,750	35,300
16	Total Revenues	\$ 5,000	\$ 500	\$ 179,520	\$ 4,000	\$ 138,750	\$ 113,800

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	1,895,424	2,390,842	844,504	6,008,337	13,871,913	177,700
18	Total Benefits	780,334	848,109	310,076	2,291,291	4,477,563	66,140
19	Supplies & Services	742,050	546,337	303,447	2,924,895	6,215,209	210,801
20	Capitalized Costs	-	-	17,497	-	-	-
21	Depreciation	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-	-
25	Internal Sales	(52,500)	(18,000)	(614,249)	(862,500)	(1,273,129)	(7,000)
26	Total Direct Expenses	\$ 3,365,308	\$ 3,767,288	\$ 861,275	\$ 10,362,023	\$ 23,291,556	\$ 447,641

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	(100,000)	(115,000)	15,000	(117,364)	(786,534)	(339,841)
28	Indirect Costs Allocations	-	-	-	-	(24,202,440)	-
29	Depreciation Allocation	-	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-
32	Total Allocations and Transfers	\$ (100,000)	\$ (115,000)	\$ 15,000	\$ (117,364)	\$ (24,988,974)	\$ (339,841)

33	Total Expenses, Allocations & Indirect Costs	\$ 3,265,308	\$ 3,652,288	\$ 876,275	\$ 10,244,659	\$ (1,697,418)	\$ 107,800
----	---	---------------------	---------------------	-------------------	----------------------	-----------------------	-------------------

34	Subtotal Results	\$ (3,260,308)	\$ (3,651,788)	\$ (696,755)	\$ (10,240,659)	\$ 1,836,168	\$ 6,000
----	-------------------------	-----------------------	-----------------------	---------------------	------------------------	---------------------	-----------------

35	Transfers to (from) Operations	-	-	28,876	-	250,000	-
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	-	1,586,168	6,000
38	Net Results	\$ (3,260,308)	\$ (3,651,788)	\$ (725,631)	\$ (10,240,659)	\$ -	\$ 0

	OUPD	Real Estate	Risk Management	Subtotal: Finance and Administration	Wellworks	WOUB	Total: Administrative & Academic Support	
REVENUES								
1	State Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,861	
2	State Appropriations - Capital	-	-	-	-	-	-	
3	Gross Undergraduate Tuition & Fees	-	-	129,500	-	-	4,908,131	
4	Undergraduate Financial Aid	-	-	-	-	(4,269)	7,015,682	
5	Net Undergraduate Tuition & Fees	-	-	129,500	-	(4,269)	11,923,813	
6	Gross Graduate Tuition & Fees	-	-	-	-	-	1,312,729	
7	Graduate Financial Aid	-	-	-	-	-	(124,883)	
8	Net Graduate Tuition & Fees	-	-	-	-	-	1,187,846	
9	Room & Board	-	-	-	-	-	-	
10	Grants and Contracts	-	-	-	243,442	1,929,814	3,040,543	
11	Facilities & Admin Costs Recovery	-	-	-	-	-	1,050,000	
12	Gifts	-	-	-	-	655,000	7,476,668	
13	Endowment Distributions	-	-	-	-	2,035	13,822,183	
14	Investment Income	-	-	-	-	-	1,350,658	
15	Other External Sales	20,000	2,373,210	-	7,289,770	312,000	270,721	17,628,264
16	Total Revenues	\$ 20,000	\$ 2,373,210	\$ -	\$ 7,419,270	\$ 555,442	\$ 2,853,301	\$ 57,849,836

EXPENSES & INDIRECT COST ALLOCATIONS								
17	Total Salaries, Wages, & Other Payroll	2,658,923	247,710	1,082,196	51,291,973	745,435	2,356,241	97,484,554
18	Total Benefits	1,038,146	77,399	386,540	19,161,348	185,043	808,987	36,289,196
19	Supplies & Services	311,851	2,716,375	301,126	24,837,670	369,527	2,109,054	66,385,893
20	Capitalized Costs	32,000	750	-	407,177	-	-	1,753,334
21	Depreciation	-	-	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	171,754	-	171,754	-	49,132	30,944,137
23	Debt Service - Principal	-	-	-	155,644	-	-	155,644
24	Debt Service - Interest	-	-	-	87,749	-	-	87,749
25	Internal Sales	-	(789,000)	-	(11,661,668)	(235,256)	(42,154)	(12,905,536)
26	Total Direct Expenses	\$ 4,040,920	\$ 2,424,988	\$ 1,769,862	\$ 84,451,647	\$ 1,064,749	\$ 5,281,260	\$ 220,194,971

ALLOCATIONS & TRANSFERS								
27	Internal Allocations & Transfers	-	(64,000)	(29,296)	(1,677,436)	(228,302)	(59,856)	2,305,713
28	Indirect Costs Allocations	-	-	-	(77,392,266)	(281,005)	(2,340,428)	(165,651,656)
29	Depreciation Allocation	-	-	-	-	-	-	(11,445,512)
30	Subvention/Strategic Pool Allocation	-	-	-	-	-	-	(3,813)
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-	-	(445,450)
32	Total Allocations and Transfers	\$ -	\$ (64,000)	\$ (29,296)	\$ (79,069,702)	\$ (509,307)	\$ (2,400,284)	\$ (175,240,718)

33	Total Expenses, Allocations & Indirect Costs	\$ 4,040,920	\$ 2,360,988	\$ 1,740,566	\$ 5,381,945	\$ 555,442	\$ 2,880,976	\$ 44,954,254
----	---	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------	----------------------

34	Subtotal Results	\$ (4,020,920)	\$ 12,222	\$ (1,740,566)	\$ 2,037,325	\$ 0	\$ (27,675)	\$ 12,895,582
----	-------------------------	-----------------------	------------------	-----------------------	---------------------	-------------	--------------------	----------------------

35	Transfers to (from) Operations	-	12,222	-	349,664	-	-	5,066,007
36	Transfers to (from) Quasi Endowments	-	-	-	-	-	-	-
37	Transfers to (from) Capital Projects	-	-	-	1,592,168	-	32,000	3,957,682
38	Net Results	\$ (4,020,920)	\$ (0)	\$ (1,740,566)	\$ 95,493	\$ 0	\$ (59,675)	\$ 3,871,893



17.5 Subvention Investment Fund

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals	
(in millions)										
REVENUES										
1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2
EXPENSES & INDIRECT COST ALLOCATIONS										
17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9
ALLOCATIONS & TRANSFERS										
27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7
33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5

		Strategic Opportunity Reserve	Institutional Reserves	Provost Reserves	Subvention	Total: Subvention
REVENUES						
1	State Appropriations	\$ (2,674,999)	\$ -	\$ -	\$ -	\$ (2,674,999)
2	State Appropriations - Capital					-
3	Gross Undergraduate Tuition & Fees	4,635,424	-	-	-	4,635,424
4	Undergraduate Financial Aid	(4,600,000)	-	-	-	(4,600,000)
5	Net Undergraduate Tuition & Fees	35,424	-	-	-	35,424
6	Gross Graduate Tuition & Fees	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	-	-	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-	-	-
12	Gifts	-	-	-	-	-
13	Endowment Distributions	-	-	20,722	-	20,722
14	Investment Income	4,500,000	-	-	-	4,500,000
15	Other External Sales	-	-	-	-	-
16	Total Revenues	\$ 1,860,425	\$ -	\$ 20,722	\$ -	\$ 1,881,147
EXPENSES & INDIRECT COST ALLOCATIONS						
17	Total Salaries, Wages, & Other Payroll	-	-	-	-	-
18	Total Benefits	-	-	-	-	-
19	Supplies & Services	-	-	20,722	-	20,722
20	Capitalized Costs	-	-	-	-	-
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	-	-	-
23	Debt Service - Principal	-	-	-	-	-
24	Debt Service - Interest	-	-	-	-	-
25	Internal Sales	-	-	-	-	-
26	Total Direct Expenses	\$ -	\$ -	\$ 20,722	\$ -	\$ 20,722
ALLOCATIONS & TRANSFERS						
27	Internal Allocations & Transfers	7,200,000	700,000	2,278,699	-	10,178,699
28	Indirect Costs Allocations	2,000,000	-	-	-	2,000,000
29	Depreciation Allocation	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	(60,756,049)	(60,756,049)
31	Transfers to (from) Strategic Investment Pool	-	(700,000)	(2,278,699)	64,031,547	61,052,848
32	Total Allocations and Transfers	\$ 9,200,000	\$ -	\$ -	\$ 3,275,498	\$ 12,475,498
33	Total Expenses, Allocations & Indirect Costs	\$ 9,200,000	\$ -	\$ 20,722	\$ 3,275,498	\$ 12,496,220
34	Subtotal Results	\$ (7,339,575)	\$ -	\$ -	\$ (3,275,498)	\$ (10,615,073)
35	Transfers to (from) Operations	(8,977,075)	-	-	-	(8,977,075)
36	Transfers to (from) Quasi Endowments	1,637,500	-	-	-	1,637,500
37	Transfers to (from) Capital Projects	-	-	-	-	-
38	Net Results	\$ 0	\$ -	\$ -	\$ (3,275,498)	\$ (3,275,498)



18 Non-Operating, Financial Statement Adjustments & Component Unit Summaries

18.1 Non-Operating Activity

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals	
(in millions)										
REVENUES										
1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	-	29.0	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2
EXPENSES & INDIRECT COST ALLOCATIONS										
17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9
ALLOCATIONS & TRANSFERS										
27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7
33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5

	Endowment	Capital	Century Bond	Internal Bank	Total: Non-Operating Activity
--	-----------	---------	--------------	---------------	-------------------------------

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000
2	State Appropriations - Capital		29,009,949			29,009,949
3	Gross Undergraduate Tuition & Fees	-	-	-	-	-
4	Undergraduate Financial Aid	-	-	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-	-	-
7	Graduate Financial Aid	-	-	-	-	-
8	Net Graduate Tuition & Fees	-	-	-	-	-
9	Room & Board	-	-	-	-	-
10	Grants and Contracts	-	-	-	200,000	200,000
11	Facilities & Admin Costs Recovery	-	-	-	-	-
12	Gifts	13,507,000	-	-	-	13,507,000
13	Endowment Distributions	(26,984,012)	-	-	-	(26,984,012)
14	Investment Income	32,230,885	-	10,600,000	9,200,000	52,030,885
15	Other External Sales	-	-	-	-	-
16	Total Revenues	\$ 18,753,873	\$ 29,009,949	\$ 10,600,000	\$ 11,500,000	\$ 69,863,822

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	-	-	-	-	-
18	Total Benefits	-	-	-	-	-
19	Supplies & Services	-	-	-	165,000	165,000
20	Capitalized Costs	-	122,572,411	-	-	122,572,411
21	Depreciation	-	-	-	-	-
22	Internal Loan - Principal & Interest	-	-	(10,200,000)	(36,800,000)	(47,000,000)
23	Debt Service - Principal	-	-	-	18,200,000	18,200,000
24	Debt Service - Interest	-	-	13,975,000	13,000,000	26,975,000
25	Internal Sales	-	-	-	-	-
26	Total Direct Expenses	\$ -	\$ 122,572,411	\$ 3,775,000	\$ (5,435,000)	\$ 120,912,411

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	-	-	-	-	-
28	Indirect Costs Allocations	-	-	-	-	-
29	Depreciation Allocation	-	-	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-	-	-
32	Total Allocations and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -

33	Total Expenses, Allocations & Indirect Costs	\$ -	\$ 122,572,411	\$ 3,775,000	\$ (5,435,000)	\$ 120,912,411
----	---	-------------	-----------------------	---------------------	-----------------------	-----------------------

34	Subtotal Results	\$ 18,753,873	\$ (93,562,462)	\$ 6,825,000	\$ 16,935,000	\$ (51,048,589)
----	-------------------------	----------------------	------------------------	---------------------	----------------------	------------------------

35	Transfers to (from) Operations	-	-	-	-	-
36	Transfers to (from) Quasi Endowments	(1,687,500)	-	-	-	(1,687,500)
37	Transfers to (from) Capital Projects	-	(149,094,213)	40,000,000	85,000,000	(24,094,213)
38	Net Results	\$ 20,441,373	\$ 55,531,751	\$ (33,175,000)	\$ (68,065,000)	\$ (25,266,876)

18.2 Financial Statement Adjustments & Component Units

	Athens Colleges and Schools	Regional Campuses and Centers	Auxiliaries	Administrative & Academic Support	Subvention	Operating Activity Subtotal	Non Operating Activity	Financial Statement Adj & Component Units	GAAP Adj Totals	
(in millions)										
REVENUES										
1	State Appropriations	\$ 137.5	\$ 27.7	\$ -	\$ 0.4	\$ (2.7)	\$ 162.8	\$ 2.1	\$ -	\$ 164.9
2	State Appropriations - Capital	-	-	-	-	-	29.0	-	-	29.0
3	Gross Undergraduate Tuition & Fees	256.1	36.9	0.0	4.9	4.6	302.5	-	-	302.5
4	Undergraduate Financial Aid	(48.7)	(6.2)	(10.1)	7.0	(4.6)	(62.6)	-	-	(62.6)
5	Net Undergraduate Tuition & Fees	207.4	30.7	(10.1)	11.9	0.0	239.9	-	-	239.9
6	Gross Graduate Tuition & Fees	111.2	0.3	-	1.3	-	112.8	-	-	112.8
7	Graduate Financial Aid	(28.2)	(0.0)	(0.0)	(0.1)	-	(28.4)	-	-	(28.4)
8	Net Graduate Tuition & Fees	83.0	0.3	(0.0)	1.2	-	84.4	-	-	84.4
9	Room & Board	-	-	97.2	-	-	97.2	-	-	97.2
10	Grants and Contracts	40.7	2.5	0.1	3.0	-	46.4	0.2	-	46.6
11	Facilities & Admin Costs Recovery	5.6	-	-	1.1	-	6.6	-	-	6.6
12	Gifts	4.2	0.2	1.7	7.5	-	13.6	13.5	-	27.1
13	Endowment Distributions	12.5	0.5	0.2	13.8	0.0	27.0	(27.0)	-	0.0
14	Investment Income	0.0	-	-	1.4	4.5	5.9	52.0	0.4	58.3
15	Other External Sales	4.5	0.7	16.2	17.6	-	39.0	-	21.0	60.0
16	Total Revenues	\$ 495.4	\$ 62.5	\$ 105.3	\$ 57.8	\$ 1.9	\$ 722.9	\$ 69.9	\$ 21.4	\$ 814.2
EXPENSES & INDIRECT COST ALLOCATIONS										
17	Total Salaries, Wages, & Other Payroll	204.2	34.0	28.0	97.5	-	363.8	-	-	363.8
18	Total Benefits	59.1	10.8	12.9	36.3	-	119.1	-	-	119.1
19	Supplies & Services	70.2	7.9	38.1	66.4	0.0	182.6	0.2	15.2	198.0
20	Capitalized Costs	2.6	0.2	1.6	1.8	-	6.1	122.6	(128.7)	0.0
21	Depreciation	-	-	-	-	-	-	-	45.2	45.2
22	Internal Loan - Principal & Interest	3.2	0.3	12.6	30.9	-	47.0	(47.0)	-	-
23	Debt Service - Principal	-	-	-	-	-	-	18.2	(18.2)	-
24	Debt Service - Interest	-	-	-	-	-	-	27.0	(0.7)	26.2
25	Internal Sales	(2.3)	(0.0)	(7.1)	(12.9)	-	(22.4)	-	-	(22.4)
26	Total Direct Expenses	\$ 337.0	\$ 53.1	\$ 86.1	\$ 219.9	\$ 0.0	\$ 696.2	\$ 120.9	\$ (87.2)	\$ 729.9
ALLOCATIONS & TRANSFERS										
27	Internal Allocations & Transfers	(6.0)	0.5	0.7	2.3	10.2	7.7	-	-	7.7
28	Indirect Costs Allocations	148.9	16.5	(1.8)	(165.7)	2.0	0.0	-	-	0.0
29	Depreciation Allocation	10.7	-	0.8	(11.4)	-	0.0	-	-	0.0
30	Subvention/Strategic Pool Allocation	53.4	7.3	-	(0.0)	(60.8)	-	-	-	0.0
31	Transfers to (from) Strategic Investment Pool	(45.6)	(15.0)	-	(0.4)	61.1	(0.0)	-	-	(0.0)
32	Total Allocations and Transfers	\$ 161.3	\$ 9.4	\$ (0.3)	\$ (175.2)	\$ 12.5	\$ 7.7	\$ -	\$ -	\$ 7.7
33	Total Expenses, Allocations & Indirect Costs	\$ 498.4	\$ 62.5	\$ 85.8	\$ 44.7	\$ 12.5	\$ 703.9	\$ 120.9	\$ (87.2)	\$ 737.6
34	Subtotal Results	\$ (2.9)	\$ 0.0	\$ 19.5	\$ 13.2	\$ (10.6)	\$ 19.0	\$ (51.0)	\$ 108.5	\$ 76.5
35	Transfers to (from) Operations	(7.6)	-	(0.4)	5.1	(9.0)	(12.0)	-	-	(12.0)
36	Transfers to (from) Quasi Endowments	0.1	-	-	-	1.6	1.7	(1.7)	-	-
37	Transfers to (from) Capital Projects	3.0	-	16.8	4.2	-	24.1	(24.1)	-	-
38	Net Results	\$ 1.6	\$ 0.0	\$ 3.0	\$ 3.9	\$ (3.3)	\$ 5.2	\$ (25.3)	\$ 108.5	\$ 88.5



Financial Statement Adjustments	Component Unit	Total: Financial Statement Adj & Component Units
---------------------------------	----------------	--

REVENUES

1	State Appropriations	\$ -	\$ -	\$ -
2	State Appropriations - Capital			-
3	Gross Undergraduate Tuition & Fees	-	-	-
4	Undergraduate Financial Aid	-	-	-
5	Net Undergraduate Tuition & Fees	-	-	-
6	Gross Graduate Tuition & Fees	-	-	-
7	Graduate Financial Aid	-	-	-
8	Net Graduate Tuition & Fees	-	-	-
9	Room & Board	-	-	-
10	Grants and Contracts	-	-	-
11	Facilities & Admin Costs Recovery	-	-	-
12	Gifts	-	-	-
13	Endowment Distributions	-	-	-
14	Investment Income	-	403,500	403,500
15	Other External Sales	(3,680,657)	24,634,831	20,954,174
16	Total Revenues	\$ (3,680,657)	\$ 25,038,331	\$ 21,357,674

EXPENSES & INDIRECT COST ALLOCATIONS

17	Total Salaries, Wages, & Other Payroll	-	-	-
18	Total Benefits	-	-	-
19	Supplies & Services	(3,680,657)	18,905,995	15,225,338
20	Capitalized Costs	(129,046,559)	371,500	(128,675,059)
21	Depreciation	43,571,541	1,645,372	45,216,913
22	Internal Loan - Principal & Interest	-	-	-
23	Debt Service - Principal	(19,469,900)	1,269,900	(18,200,000)
24	Debt Service - Interest	(801,234)	65,120	(736,114)
25	Internal Sales	-	-	-
26	Total Direct Expenses	\$ (109,426,809)	\$ 22,257,887	\$ (87,168,922)

ALLOCATIONS & TRANSFERS

27	Internal Allocations & Transfers	-	-	-
28	Indirect Costs Allocations	-	-	-
29	Depreciation Allocation	-	-	-
30	Subvention/Strategic Pool Allocation	-	-	-
31	Transfers to (from) Strategic Investment Pool	-	-	-
32	Total Allocations and Transfers	\$ -	\$ -	\$ -

33	Total Expenses, Allocations & Indirect Costs	\$ (109,426,809)	\$ 22,257,887	\$ (87,168,922)
-----------	---	-------------------------	----------------------	------------------------

34	Subtotal Results	\$ 105,746,152	\$ 2,780,444	\$ 108,526,596
-----------	-------------------------	-----------------------	---------------------	-----------------------

35	Transfers to (from) Operations	-	-	-
36	Transfers to (from) Quasi Endowments	-	-	-
37	Transfers to (from) Capital Projects	-	-	-
38	Net Results	\$ 105,746,152	\$ 2,780,444	\$ 108,526,596

19 Future Year Planning Assumptions

\$'s in Millions	Planning Assumptions	FY18	FY19	FY20
Revenues				
State Appropriations	State Appropriations Growth: 2%; OHIO Share - 10.3%; OHIO Increase: 2% FY17 Use of Reserves	\$3.1 <u>(5.6)</u> (2.5)	\$3.2	\$3.3
UG Tuition	Guarantee: Cap Calc: (Budget Bill (2%) + 5-year CPI (1.7%)) = 3.7% Non-Guarantee: 2% Financial Aid	2.2 1.9 <u>(4.0)</u> 0.1	2.2 1.2 <u>(1.0)</u> 2.4	2.3 0.6 <u>(1.0)</u> 1.9
UG & Grad Tuition	New Program Growth	TBD	TBD	TBD
Room and Board	Room: 3.5% Board: 2.0%	1.2 <u>0.8</u> 2.0	1.3 <u>0.9</u> 2.2	1.3 <u>0.9</u> 2.2
Endowment Dist.	Endowment value per Foundation investment return forecast	(0.0)	(0.2)	0.2
Gifts	Expendable for Operations	TBD	TBD	TBD
	Subtotal – Revenue Growth	\$(0.4)	\$7.6	\$7.6
Expenses				
Salaries & Wages	2% Raise Pool; 1% FCI; 1% Staff Equity Pool	10.4	10.6	11.0
Benefits	Mandatory Benefits; 5% University Healthcare growth	5.2	5.5	5.8
Internal Debt Service	Century Bond – Deferred Maintenance Capital Plan Debt Service	1.3 <u>3.5</u> 4.8	1.3 <u>3.5</u> 4.8	1.3 <u>3.5</u> 4.8
	Programmatic Investments	3.0	3.0	3.0
	Subtotal – Expense Growth	\$23.4	\$23.9	\$24.6

State Appropriations

State Appropriations: Planning assumption assumes a statewide appropriation growth in FY18-FY20 of 2%, which will be determined by the State of Ohio budget bills for the biennia FY2018-FY2019 & FY2020-2021. The assumption of a constant share of SSI (OHIO Share – 10.3%) will be a function of future model changes, our success in growing programs (and corresponding credit hour and degree completions), and how our rate of growth compares to other IUC schools.

Use of Reserves: As noted in Section 3.1, the Ohio Department of Higher Education published a revised SSI calculation in late May, which was \$5.6M less than the FY17 planning assumptions. University leadership decided to cover the \$5.6M SSI gap using one-time reserves. This one-time use of reserves is netted against the FY18 assumed growth in SSI and results in a decrease in SSI for FY18 relative to FY17.

Undergraduate Tuition

Guarantee Tuition: Future year planning assumptions of tuition rates for incoming OHIO Guarantee cohorts will be 3.7% higher than the previous cohort. The 3.7% increase assumes a 2% undergraduate tuition cap within the FY2018-FY2019 & FY2020-FY2021 Budget Bills, and a 5-year CPI inflation assumption of 1.7%. The OHIO Guarantee 2015-2016 and OHIO Guarantee 2016-2017 cohorts will not see a change in rates, as their rates were established at enrollment and locked in for 12 consecutive semesters.

Non-Guarantee Tuition: The 2% future year planning assumption assumes a 2% undergraduate tuition cap within the FY2018-FY2019 & FY2020-FY2021 Budget Bills. This 2% tuition growth applies only to continuing students that are not part of an OHIO Guarantee cohort (Regional campus students and non-guarantee students on the Athens Campus).

Financial Aid: The financial aid assumptions are inclusive of student-athlete financial aid and general scholarships to students. Growth in FY18 represents the fourth-year ramp-up of the OHIO Signature Award program. Inflation in future years is correlated with the growth in tuition and fees.

Undergraduate & Graduate New Program Growth

Colleges have begun developing multi-year financial projections, including opportunities for new program growth. As colleges develop capabilities to assess and implement new programs, we will be able to better project future year growth.

Room and Board

Future year planning assumption of 3.5% for room rates is consistent with the 10-year financial pro-forma of the Housing Development Plan. The future year planning assumption of 2% for board rates is linked to offsetting personnel and food inflationary costs. These increases apply only to incoming cohorts under the OHIO Guarantee, as continuing cohort rates are established at enrollment and remain unchanged.

Endowment Distribution

Future year planning assumptions for endowment distributions are a function of the past, current, and future Endowment values (as of December 31, 2015). This assumption assumes a consistent spending policy, including the spending rate (4% spending allocation and a 2% administrative fee), and the application of the spending rate against the endowment's average market value for the trailing 36 months.

Gifts

The planning assumption for Gifts Expendable for Operations will be an outcome of the goal setting and strategic direction of the Ohio University Foundation. Gifts Expendable for Operations exclude endowed and capital gifts.

Salaries and Wages

Assumed growth in salaries and wages through FY20 is based on three components: raise pool, faculty compensation initiative, and staff equity pool.

Raise Pool: The annual salary raise pool for FY18-FY20 is assumed to remain flat with the FY17 rate of 2%.

Faculty Compensation Initiative (FCI): Future year planning assumption for FCI is 1.0% per year in FY18-20. FY17 represents the third year of a three-year initiative to move the average salary for tenure-track faculty to rank third among four-year public universities in Ohio. In order to maintain the rank of third, our planning assumptions assume a 1% FCI pool for future years.

Staff Equity Pool: The staff equity pool rate is assumed to be 1% per year for FY18-20, in-line with the FY17 rate. The purpose of the staff equity pool is to address unintentional pay compression and pay inversion issues for existing employees that resulted from the COMP 2014 project.

Benefits

The overall cost of healthcare is expected to increase 6% annually from FY18-FY20. Of the 6%, the University contribution to healthcare is assumed to grow at 5% annual pace, as recommended by the Benefits Advisory Council.

Since mandatory benefit liabilities (Retirement, Medicare, Workers Compensation) are a function of Salary/Wage cost, future year assumptions for mandatory benefit growth are correlated to the rate of Salary & Wage growth.

Internal Debt Service

Century Bond – Deferred Maintenance: The Century Deferred Maintenance Plan assumes a \$10M capital allocation each year, which creates an internal loan liability of \$1.3M per year. FY18-20 will be years 4-6 of the Century Bond model, which requires an annual operating budget investment of \$1.3M each year for 10 years.

Capital Plan Debt Service: The future year planning assumption for internal debt service is a function of the assumed debt issuances in FY17 (\$125M), FY19 (\$125M), and FY21 (\$75M).

Programmatic Investments

The future year planning assumption for programmatic investments is representative of institutional needs in the following areas:

- Student success initiatives
- Program quality and growth
- Inflationary costs
- Regulatory requirements
- Health and life safety

20 Appendix

20.1 Glossary of Terms

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.

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.

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

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.

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

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

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

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

Fund Balance - 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.

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.

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.” These 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).

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

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.

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.

Planning Units - Represents University organization structure that defines financial accountability.

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.

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

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

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.

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

20.2 Acronyms

ACA – Affordable Care Act

ADA – Americans with Disabilities Act

AFSCME – American Federation of State, County and Municipal Employees

AHEC Program Support- American Health Education Center

ARP – Alternative Retirement Plan

BOT – Board of Trustees

BSN – Bachelor of Science in Nursing

CC+ - College Credit Plus

CDC – Child Development Center

CEU – Continuing Education Unit

CHSP – College and Health and Science Professionals

CIP - Capital Improvement Plan

CIS – Center for International Studies

COIL – Collaborative Online International Learning

CRM – Customer Relationship Management

DC Plan – Defined Contribution Plan

DOE – Department of Education

EIP – Energy Infrastructure Project

ERIP – Early Retiree Incentive Program

ETM – Engineering Technology and Management

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

FAFSA – Free Application for Federal Student Aid

FERPA – Family Educational Right and Privacy

FOP – Fraternal Order of Police

FTE – Full Time Equivalent

FY – Fiscal Year

GLC – Global Leadership Center

HCOM – Heritage College of Osteopathic Medicine

HPEC – Health and Physical Education Center

HTC – Honors Tutorial College

ICA - Intercollegiate Athletics

ISFS – International Student & Faculty Services

IPS – Investment Policy Statement

ISC – Investment Sub-Committee

IUC - Inter-University Council

MPA – Master’s of Public Administration

NACUBO – National Association of College and University Budget Officers

NASF – Net Assignable Square Footage

NBU – Non-Bargaining Unit

NCSE – NACUBO Commonfund Study of Endowments

ODHE – Ohio Department of Higher Education

OGAIS – Office of Global Affairs and International Studies

OIT - Office of Information Technology

OPERS – Ohio Public Employee Retirement System

OSAI – OHIO Service Alignment Initiative

OTO – One Time Only

PPO – Preferred Provider Organization

PTO – Paid Time Off

RCM – Responsibility Center Management

RN – Registered Nurse

S&P – Standard & Poor’s

SSI – State Share of Instruction

STRS – State Teachers Retirement System

VPFA – Vice President Finance & Administration



20.3 Tuition Rates

FY 2017 Tuition Schedule – OHIO Guarantee Students Athens Campus Undergraduate Tuition (Per Semester)

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
1	494	62	556	466	1,022
2	988	124	1,112	932	2,044
3	1,482	186	1,668	1,398	3,066
4	1,976	248	2,224	1,864	4,088
5	2,470	310	2,780	2,330	5,110
6	2,964	372	3,336	2,796	6,132
7	3,458	434	3,892	3,262	7,154
8	3,952	496	4,448	3,728	8,176
9	4,446	558	5,004	4,194	9,198
10	4,940	620	5,560	4,660	10,220
11	4,940	620	5,560	4,660	10,220
12-20*	5,201	671	5,872	4,732	10,604

*Beyond 20 Hours: Resident Fee is \$276/hr and Non-Resident Fee is \$530/hr

FY 2016 Tuition Schedule – OHIO Guarantee Students Athens Campus Undergraduate Tuition (Per Semester)

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
1	486	61	547	442	989
2	972	122	1,094	884	1,978
3	1,458	183	1,641	1,326	2,967
4	1,944	244	2,188	1,768	3,956
5	2,430	305	2,735	2,210	4,945
6	2,916	366	3,282	2,652	5,934
7	3,402	427	3,829	3,094	6,923
8	3,888	488	4,376	3,536	7,912
9	4,374	549	4,923	3,978	8,901
10	4,860	610	5,470	4,420	9,890
11	4,860	610	5,470	4,420	9,890
12-20*	5,114	660	5,774	4,482	10,256

*Beyond 20 Hours: Resident Fee is \$271/hr and Non-Resident Fee is \$502/hr

FY 2017 Tuition Schedule – Non-Guarantee Students

Athens Campus Undergraduate Tuition (Per Semester)

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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

Regional Campus Undergraduate Tuition**

Chillicothe, Lancaster, Zanesville Campuses
Lower Division (60 Semester Hours or Less)
Per Semester

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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 Campus Undergraduate Tuition

Eastern and Southern Campuses
Lower Division (60 Semester Hours or Less)
Per Semester

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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

Regional Campus Undergraduate Tuition**

Chillicothe, Lancaster, Zanesville Campuses
Upper Division (More than 60 Semester Hours)
Per Semester

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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

Regional Campus Undergraduate Tuition

Eastern and Southern Campuses
Upper Division (More than 60 Semester Hours)
Per Semester

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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

Regional Campus Graduate Tuition**

All Regional Campuses

Per Semester

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
1	505	3	508	19	527
2	1,010	6	1,016	38	1,054
3	1,515	9	1,524	57	1,581
4	2,020	12	2,032	76	2,108
5	2,525	15	2,540	95	2,635
6	3,030	18	3,048	114	3,162
7	3,535	21	3,556	133	3,689
8	4,040	24	4,064	152	4,216
9-18*	4,094	27	4,121	171	4,292

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

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

eLearning 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	0	0	240	3	243
BSTOM Program ETM Courses	237	3	113	0	353	3	356
Correctional Education	237	3	0	100	340	3	343

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

**Athens Campus Graduate Tuition
Per Semester**

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State 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

**Medical Student Tuition
Per Semester**

Credit Hours	Instructional Fee	General Fee	Ohio Resident Total	Non-Resident Fee	Out-of-State Resident Total
1	613	24	637	261	898
2	1,226	48	1,274	522	1,796
3	1,839	72	1,911	783	2,694
4	2,452	96	2,548	1,044	3,592
5	3,065	120	3,185	1,305	4,490
6	3,678	144	3,822	1,566	5,388
7	4,291	168	4,459	1,827	6,286
8	4,904	192	5,096	2,088	7,184
9 and above	16,589	639	17,228	7,069	24,297

**Off-Campus Graduate Programs
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
Off-Campus Graduate Programs - Standard Rate****	505	3	0	0	508	19	527
College of Arts and Sciences							
Masters of Financial Economics - Athens*	505	78	176	0	759	496	1,255
Masters of Financial Economics - Online	505	3	287	0	795	19	814
Masters of Financial Economics - Pickerington	505	3	116	128	752	19	771
Master of Social Science	505	3	63	0	571	19	590
Master of Arts in English	505	3	0	0	508	19	527
College of Business							
Professional MBA*	505	3	413	0	921	19	940
MBA Online	505	3	398	98	1,004	19	1,023
Full-time MBA*	505	78	163	0	746	496	1,242
Professional Masters of Sport Administration	505	3	208	83	799	19	818
Master of Sports Administration*	505	78	43	0	626	496	1,122
Dual MBA/Master of Sports Administration*	505	78	43	0	626	496	1,122
Masters in Athletic Administration	505	3	61	0	569	19	588
College of Health Science & Professions							
Masters of Science in Nursing Online (ED/Admin Track)	505	3	89	0	597	19	616
Masters of Science in Nursing Online (FNP Track)	505	3	156	0	664	19	683
Masters of Science in Nursing Hybrid (ED/Admin Track)*	505	78	14	0	597	496	1,093
Masters of Science in Nursing Hybrid (FNP Track)*	505	78	67	0	650	496	1,146
Masters in Health Administration	505	3	146	0	654	19	673
Master of Physician Assistant Practice	505	3	60	0	568	19	587
Doctor of Physical Therapy*	505	78	52	0	635	496	1,131
Dietetics Internship Masters Program*	505	78	15	0	598	496	1,094
Patton College of Education							
Early Child Generalist Endorsement Certificate (4th/5th)	229	3	117	0	349	3	352
Masters in Coaching Education	505	3	63	0	571	19	590
Masters in Coaching Education - Soccer	505	3	63	0	571	19	590
Reading Endorsement	505	3	15	0	523	19	542
Master of Counselor Education	505	3	15	0	523	19	542
Masters in Special Education	505	3	15	0	523	19	542
Higher Education PhD	505	3	15	0	523	19	542
Masters in Higher Education	505	3	15	0	523	19	542
Instructional Design Certificate	505	3	15	0	523	19	542
Masters in Educational Administration	505	3	15	0	523	19	542
Teacher Leadership Endorsement	505	3	15	0	523	19	542
Russ College of Engineering							
Masters in Engineering Management	505	3	98	8	614	19	633
Masters in Electrical Engineering	505	3	192	8	708	19	727
Masters in Civil Engineering	505	3	192	8	708	19	727
Scripps College of Communications							
Masters of Information and Telecommunication Systems	505	3	117	0	625	19	644
Master of Communication Studies	505	3	17	0	525	19	544
Voinovich School of Leadership and Public Affairs							
Master of Public Administration	505	3	69	0	577	19	596
Master of Public Administration - Online	505	3	292	0	800	19	819

The programs noted on the following site are not eligible for Ohio University Employee Educational Benefits:
<http://online.ohio.edu/partnerprograms.htm>

2016-17 Technology Fee Schedule (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

2016-17 Technology Fee Schedule (PER SEMESTER)

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	19
2	8	20	32	32	18	32	26	12	14	38
3	12	30	48	48	27	48	39	18	21	57
4	16	40	64	64	36	64	52	24	28	76
5	20	50	80	80	45	80	65	30	35	95
6	24	60	96	96	54	96	78	36	42	114
7	28	70	112	112	63	112	91	42	49	133
8	32	80	128	128	72	128	104	48	56	152
9-18	33	97	150	139	80	150	112	52	60	531

Regional campus students are not charged college technology fees for regional campus classes
 *All students are charged for the Student Info System/Network Fee

Athens Campus

2016-17 Residence & Dining Hall Rate Schedule

ROOM RATES (SEMESTER)	Non-Guarantee Students	OHIO Guarantee Cohort 2015-16	OHIO Guarantee Cohort 2016-17
Single	3,844	3,911	4,048
Renovated Single & Single Suite	4,095	4,167	4,313
Standard Double	3,131	3,185	3,296
Renovated Double	3,336	3,394	3,513
Multi-Occupancy	2,921	2,972	3,076
Renovated Multi-Occupancy	3,112	3,166	3,277
Double and Triple Suites	3,550	3,612	3,738

RESIDENTIAL MEAL PLANS (SEMESTER)	Non-Guarantee Students	OHIO Guarantee Cohort 2015-16	OHIO Guarantee Cohort 2016-17
10 Meal Plan	1,809	1,818	1,854
14 Meal Plan	2,094	2,104	2,146
20 Meal Plan	2,236	2,247	2,292
14 Meal Plan - Flex	2,768	2,782	2,838
20 Meal Plan - Flex	3,088	3,103	3,165

OFF CAMPUS MEAL PLANS (SEMESTER)			
Block 15 Plus	301	301	307
Block 30	240	240	245
Block 44	387	387	395
Block 45 Plus	545	545	556
Destination Dining	427	427	427

20.4 Responsibility Center Management (RCM) Methodology

RCM was established at the University under the following principles:

- Ensure the sustained strength of the 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 and degrees granted. 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 the University, a 12.5% assessment is made against college operating revenues to fund the Subvention Pool.

20.4.1 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 (FTE-E) 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-E)
- FTE - Faculty & Staff Benefits Eligible (FTE-E-B)
- FTE - Undergraduate Students (FTE-UG)
- FTE - Graduate Students (FTE-G)
- FTE - Faculty, Staff & Students (FTE-T)
- Net Assignable Square Feet (NASF)

Code	Allocation Metrics
FTE-E	FTE - Faculty & Staff
FTE-E-B	FTE - Faculty & Staff Benefits Eligible
FTE-UG	FTE - Undergraduate Students
FTE-G	FTE - Graduate Students
FTE-T	FTE - Faculty, Staff, & Students
NASF	Net Assignable Square Feet

Code	Specific Cost Allocation Drivers
FTE-E-B	Employee Fee Waivers
FTE-T	Library
FTE-T	Kennedy Museum
FTE-T	WOUB
FTE-T	Athena
FTE-E	Child Development Center
FTE-E	Wellworks
FTE-T	Provost
FTE-T	ISFS
FTE-UG	Enrollment Management
FTE-G	Graduate College
FTE-T	VP of Research
FTE-T	President
FTE-T	Marketing
FTE-T	VP of Advancement
FTE-T	Information Technology
FTE-T	VP Finance & Administration
FTE-E	Human Resources
FTE-E	Airport Support
FTE-E	Central Pool
NASF	Utilities
NASF	Facilities Management
NASF	Maintenance
NASF	Custodial
FTE-T	Grounds
FTE-T	VP of Student Affairs
FTE-T	Campus Recreation
FTE-T	Athletics
FTE-T	Marching 110
FTE-T	Central Pool - General Fee

20.4.2 Planning Unit Factor Values

Responsibility Center	FTE - Faculty & Staff	FTE - Faculty & Staff Benefits Eligible	FTE - Undergraduate Students	FTE - Graduate Students	FTE - Faculty, Staff, & Students	Net Assignable Square Feet
Arts and Sciences	547	559	4,113	630	5,290	467,154
Business	133	126	2,768	397	3,298	43,013
Communication	114	115	2,181	141	2,435	90,886
Education	113	114	1,476	446	2,035	47,274
Engineering	195	192	1,826	304	2,325	211,237
Fine Arts	127	130	767	255	1,150	206,649
Health Sciences	237	207	5,388	679	6,305	100,852
Honors	11	11	-	-	11	6,838
International Studies	24	22	73	99	196	9,760
University College	45	50	2,303	-	2,347	25,031
Voinovich	67	66	6	65	137	25,470
HCOM Athens	316	335	-	563	879	163,106
HCOM Cleveland	12	12	-	51	63	-
HCOM Dublin	16	18	-	98	114	-
Exec Dean Regional Campuses	6	6	-	-	6	2,406
Chillicothe	93	93	1,392	-	1,484	-
Eastern	42	44	606	-	648	-
Lancaster	83	90	1,503	-	1,585	-
Southern	84	81	1,237	-	1,321	-
Zanesville	90	93	1,224	-	1,314	-
Athletics	90	77	-	-	90	166,501
Dining	215	233	-	-	215	167,911
Housing	43	42	-	-	43	1,246,241
Printing	14	14	-	-	14	10,241
Transportation	21	21	-	-	21	8,504