

Office of Budget & Fiscal Planning

THIRD QUARTER MANAGEMENT REPORTS FISCAL YEAR 2017

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THIRD QUARTER MANAGEMENT REPORTS
Fiscal Year 2017

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QUARTERLY MANAGEMENT REPORTS
EDUCATION & GENERAL FUNDS
as of March 31, 2017

The following financial reports have been prepared for internal management purposes. A summary of all operating funds and detailed information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Enterprises, and Service Departments is provided.

The reports include the FY2017 budget, projected revenues and expenses, and comparisons with FY2016 actual.

All Operating Funds Summary¹
Fiscal Year 2017 Budget & Fiscal Year 2016 Actual
(in thousands)



	Education & General	Statewide Public Services	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds ²	Total ²
FY2017 Board Approved Budget								
Revenue	\$ 530,647	\$ 87,679	\$ 167,354	\$ 22,234	\$ 23,673	\$ 6,909	\$ 334,306	\$ 1,172,802
Expenditures	512,467	91,386	172,131	21,767	24,178	5,524	333,971	1,161,425
Net Change in Operations	18,180	(3,707)	(4,777)	467	(505)	1,385	334	11,377
Beginning Fund Balance	68,563	11,445	153,280	9,917	5,087	10,310	10,548	269,150
Fixed Asset Disposal Gain/(Loss)	-	-	-	-	-	-	-	-
Net Transfers In (Out)	(10,382)	3,825	1,281	983	-	-	(115)	(4,409)
Fund Additions (Deductions)	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 76,362	\$ 11,563	\$ 149,783	\$ 11,367	\$ 4,582	\$ 11,695	\$ 10,767	\$ 276,118
FY2016 Actual								
Revenue	\$ 512,481	\$ 84,562	\$ 163,866	\$ 22,392	\$ 21,516	\$ 6,821	\$ 320,439	\$ 1,132,075
Expenditures	477,637	85,771	174,202	22,495	21,725	5,006	318,389	1,105,226
Net Change in Operations	34,843	(1,209)	(10,336)	(103)	(209)	1,814	2,050	26,850
Beginning Fund Balance	45,160	8,794	118,377	9,191	4,347	15,315	12,298	213,482
Fixed Asset Disposal Gain/(Loss)	-	-	(357)	(13)	(1)	-	-	(372)
Net Transfers In (Out)	(11,440)	3,860	(19,569)	847	949	(6,819)	(3,799)	(35,971)
Fund Additions (Deductions)	-	-	65,165	(4)	-	-	-	65,161
Ending Fund Balance	\$ 68,563	\$ 11,445	\$ 153,280	\$ 9,917	\$ 5,087	\$ 10,310	\$ 10,548	\$ 269,150

¹ Plant Funds not included.

² Memorandum only - Interfund eliminations have not been made for certain transactions which are accounted for in more than one fund, such as internal sales.

Select Operating Funds

Fiscal Year 2016 Budget & Projections as of March 31, 2017

(thousands of dollars)



	FY2017		FY2016 Actual	Projection to Actual
	Approved Budget	Year End Projection		Favorable (Unfavorable)
Education & General Program				
Revenues	\$ 530,647	\$ 528,036	\$ 512,481	\$ 15,555
Expenditures	512,467	515,251	477,637	(37,614)
Net Change from Operations	18,180	12,785	34,843	(22,058)
Net Transfers In (Out)	(10,382)	(12,416)	(11,440)	(976)
Net Increase (Decrease) in Fund Balance	7,798	369	23,403	(23,034)
Beginning Fund Balance	68,563	68,563	45,160	23,403
Fund Additions/(Deductions) to Other Funds	-	-	-	-
Ending Fund Balance	\$ 76,362	\$ 68,932	\$ 68,563	\$ 369
Statewide Public Service Programs				
Revenues	\$ 87,679	\$ 89,566	\$ 84,562	\$ 5,004
Expenditures	91,386	93,066	85,771	(7,295)
Net Change from Operations	(3,707)	(3,501)	(1,209)	(2,292)
Net Transfers In (Out)	3,825	3,716	3,860	(145)
Net Increase (Decrease) in Fund Balance	118	215	2,651	(2,436)
Beginning Fund Balance	11,445	11,445	8,794	2,651
Fund Additions/(Deductions) to Other Funds	-	-	-	-
Ending Fund Balance	\$ 11,563	\$ 11,660	\$ 11,445	\$ 215
Auxiliary Enterprises				
Revenues	\$ 167,354	\$ 178,219	\$ 163,866	\$ 14,353
Expenditures ¹	187,496	191,536	174,202	(17,334)
Net Change from Operations	(20,142)	(13,317)	(10,336)	(2,981)
Fixed Asset Disposal Gain/(Loss)	-	-	(357)	357
Net Transfers In (Out)	1,281	(4,579)	(19,569)	14,990
Net Increase (Decrease) in Fund Balance	(18,861)	(17,896)	(30,263)	12,366
Beginning Fund Balance	153,280	153,280	118,377	34,902
Fund Additions/(Deductions) to Other Funds	-	(11,327)	65,165	(76,491)
Ending Fund Balance	\$ 134,418	\$ 124,057	\$ 153,280	\$ (29,223)
Service Center Departments				
Revenues	\$ 22,234	\$ 21,978	\$ 22,392	\$ (414)
Expenditures	22,860	22,518	22,495	(23)
Net Change from Operations	(626)	(539)	(103)	(436)
Fixed Asset Disposal Gain/(Loss)	-	-	(13)	13
Net Transfers In (Out)	983	1,044	846	198
Net Increase (Decrease) in Fund Balance	357	505	730	(225)
Beginning Fund Balance	9,919	9,919	9,191	728
Fund Additions/(Deductions) to Other Funds	-	1	(2)	-
Ending Fund Balance	\$ 10,276	\$ 10,424	\$ 9,919	\$ 503

¹ Depreciation expense is not included in the Board Approved Budget but is projected and included in internal reports. Fund Additions/(Deductions) to Other funds are not included in the Board Approved Budget, nor are they projected during the year. Year-to-date postings are included in the projection column for this category.



QUARTERLY MANAGEMENT REPORTS
EDUCATION & GENERAL FUNDS
as of March 31, 2017

Education and General funds support the general operations of the university and its primary missions of instruction, research, and public service. The major sources of revenue are tuition, state appropriations, and indirect cost recovery from grants and contracts.

Overall, revenue is expected to be up \$15.6 million or 3.0% higher than fiscal year 2016. It is anticipated, revenues from enrollment fees will exceed last year's actual by \$13.6 million or 3.7% due to tuition rate increases and enrollment growth. Areas of greatest increase are in undergraduate and graduate students in Ecampus and at OSU-Cascades. Fee waivers, accounted for as negative revenue, are anticipated to increase by 1.6% or \$575 thousand over last year.

State appropriations are projected to increase \$5.0 million or 4.5% above the actual amount received last year. This is year two of the first biennium using the Student Success and Completion Model (SSCM) as the methodology for distributing state resources to Oregon universities. This outcomes-based model was adopted by the Higher Education Coordinating Commission (HECC) and replaces the Resource Allocation Model (RAM) used previously.

Operating expenditures are anticipated to be \$7.6 million or 7.9% higher than fiscal year 2016. Salaries and Other Payroll Expenses account for \$25.6 million of the increase, due to employee mid-year raises and, new faculty hires resulting from higher student enrollment and an increasing focus on reducing student to faculty ratio for closer alignment with OSU peer institutions. Services and Supplies expense is projected to increase by \$12.2 million over the previous year while Capital Outlay is expected to remain flat.

Fund Balance is expected to stay at roughly the same level as fiscal year 2016 resulting in a balance that is 13.1% of total projected revenue.

Education and General Funds

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017			FY17 Projection		
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Enrollment Fees	\$ 372,615,527	\$ 389,459,530	\$ 386,270,048	\$ (3,189,482)	-0.8%	\$ 13,654,521	3.7%
Fee Waivers	(35,914,266)	(36,824,787)	(36,488,888)	335,899	0.9%	(574,622)	1.6%
Government Appropriations	112,852,886	117,755,413	117,878,008	122,595	0.1%	5,025,122	4.5%
F&A Rate Recovery	39,347,789	37,920,000	37,920,000	-	0.0%	(1,427,789)	-3.6%
Interest Revenue	3,522,287	3,200,000	4,400,000	1,200,000	-	877,713	24.9%
Sales & Services	15,714,113	14,127,930	14,764,939	637,009	4.5%	(949,174)	-6.0%
Other Revenues	4,342,215	5,009,270	3,291,810	(1,717,460)	-34.3%	(1,050,405)	-24.2%
Total Revenues	512,480,551	530,647,356	528,035,917	(2,611,439)	-0.5%	15,555,366	3.0%
Expenses							
Total Salaries and OPE	377,250,016	401,949,410	402,886,213	(936,803)	-0.2%	25,636,197	6.8%
Services and Supplies	92,853,659	101,848,477	105,061,054	(3,212,577)	-3.2%	12,207,395	13.1%
Capital Outlay	6,504,443	7,769,474	6,475,095	1,294,379	16.7%	(29,348)	-0.5%
Student Aid	1,029,345	900,000	828,727	71,273	7.9%	(200,618)	-19.5%
Total Expenses	477,637,463	512,467,361	515,251,089	(2,783,728)	-0.5%	37,613,626	7.9%
Net Change From Operations	34,843,088	18,179,995	12,784,828	(5,395,167)	-29.7%	(22,058,260)	-63.3%
Transfers In	2,585,365	1,160,398	2,164,110	1,003,712	86.5%	(421,255)	-16.3%
Transfers Out	(14,025,177)	(11,542,248)	(14,579,996)	(3,037,748)	26.3%	(554,819)	4.0%
Net Increase (Decrease) in Fund Balance	23,403,276	7,798,145	368,942	(7,429,203)	-95.3%	(23,034,334)	-98.4%
Beginning Fund Balance	45,160,154	68,563,430	68,563,430	-	-	23,403,276	51.8%
Ending Fund Balance	\$ 68,563,430	\$ 76,361,575	\$ 68,932,372	\$ (7,429,203)	-9.7%	\$ 368,942	0.5%
<i>Fund Balance as a Percent of Revenue</i>	13.4%	14.4%	13.1%				

Education and General Funds - Corvallis

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Enrollment Fees	\$ 365,462,355	\$ 381,195,306	\$ 378,215,468	\$ (2,979,838)	-0.8%	\$ 12,753,113	3.5%
Fee Waivers	(35,388,193)	(36,021,878)	(36,251,288)	(229,410)	-0.6%	(863,095)	2.4%
Government Appropriations	107,609,126	111,893,332	111,966,565	73,233	0.1%	4,357,439	4.0%
F&A Rate Recovery	39,347,789	37,920,000	37,920,000	-	0.0%	(1,427,789)	-3.6%
Interest Revenue	3,519,598	3,200,000	4,400,000	1,200,000	-	880,402	25.0%
Sales & Services	15,654,151	14,127,930	14,706,185	578,255	4.1%	(947,966)	-6.1%
Other Revenues	4,335,415	4,948,070	3,279,143	(1,668,927)	-33.7%	(1,056,272)	-24.4%
Total Revenues	500,540,241	517,262,760	514,236,073	(3,026,687)	-0.6%	13,695,832	2.7%
Expenses							
Total Salaries and OPE	368,290,982	390,769,929	392,117,361	(1,347,432)	-0.3%	23,826,379	6.5%
Services and Supplies	90,110,425	97,966,866	101,425,669	(3,458,803)	-3.5%	11,315,244	12.6%
Capital Outlay	6,502,562	7,699,234	6,287,992	1,411,242	18.3%	(214,570)	-3.3%
Student Aid	1,029,295	900,000	828,677	71,323	7.9%	(200,618)	-19.5%
Total Expenses	465,933,264	497,336,029	500,659,699	(3,323,670)	-0.7%	34,726,435	7.5%
Net Change From Operations	34,606,977	19,926,731	13,576,374	(6,350,357)	-31.9%	(21,030,603)	-60.8%
Transfers In	2,501,759	1,160,398	2,164,110	1,003,712	86.5%	(337,649)	-13.5%
Transfers Out	(15,739,102)	(11,542,248)	(15,560,437)	(4,018,189)	34.8%	178,665	-1.1%
Net Increase (Decrease) in Fund Balance	21,369,634	9,544,881	180,047	(9,364,834)	-98.1%	(21,189,587)	-99.2%
Beginning Fund Balance	45,156,894	66,526,528	66,526,528	-	-	21,369,634	47.3%
Ending Fund Balance	\$ 66,526,528	\$ 76,071,409	\$ 66,706,575	\$ (9,364,834)	-12.3%	\$ 180,047	0.3%
<i>Fund Balance as a Percent of Revenue</i>	13.3%	14.7%	13.0%				

Education and General Funds - Cascades

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Enrollment Fees	\$ 7,153,172	\$ 8,264,224	\$ 8,054,580	\$ (209,644)	-2.5%	\$ 901,408	12.6%
Fee Waivers	(526,073)	(802,909)	(237,600)	565,309	70.4%	288,473	-54.8%
Government Appropriations	5,243,760	5,862,081	5,911,443	49,362	0.8%	667,683	12.7%
F&A Rate Recovery	-	-	-	-	-	-	-
Interest Revenue	2,689	-	-	-	-	(2,689)	-
Sales & Services	59,962	58,950	58,754	(196)	-0.3%	(1,208)	-2.0%
Other Revenues	6,800	2,250	12,667	10,417	463.0%	5,867	86.3%
Total Revenues	11,940,310	13,384,596	13,799,844	415,248	3.1%	1,859,534	15.6%
Expenses							
Total Salaries and OPE	8,959,034	11,179,481	10,768,852	410,629	3.7%	1,809,818	20.2%
Services and Supplies	2,743,234	3,881,611	3,635,385	246,226	6.3%	892,151	32.5%
Capital Outlay	1,881	70,240	187,103	(116,863)	-166.4%	185,222	9847.0%
Student Aid	50	-	50	(50)	-	-	0.0%
Total Expenses	11,704,199	15,131,332	14,591,390	539,942	3.6%	2,887,191	24.7%
Net Change From Operations	236,111	(1,746,736)	(791,546)	955,190	-54.7%	(1,027,657)	-435.2%
Transfers In	83,606	-	980,441	980,441	-	896,835	1072.7%
Transfers Out	1,713,925	-	-	-	-	(1,713,925)	-100.0%
Net Increase (Decrease) in Fund Balance	2,033,642	(1,746,736)	188,895	1,935,631	-110.8%	(1,844,747)	-90.7%
Beginning Fund Balance	3,260	2,036,902	2,036,902	-	-	2,033,642	62381.7%
Ending Fund Balance	\$ 2,036,902	\$ 290,166	\$ 2,225,797	\$ 1,935,631	667.1%	\$ 188,895	9.3%
<i>Fund Balance as a Percent of Revenue</i>	17.1%	2.2%	16.1%				

Agricultural Experiment Stations – AES: The Agricultural Experiment Station is the principal agricultural research agency of the State of Oregon. AES conducts research in the agricultural, biological, social, and environmental sciences for the social, economic, and environmental benefit of Oregonians.

Projected FY2017 revenues for AES are expected to increase \$0.72 million or 1.9% compared with the previous year. The state appropriation is expected to increase by \$1.3 million or 4.3% due to the normal allocation cycle of 49% in the first year and 51% in the second year of the biennium. Operating expenses are up by 8.2% as funds spent were for new faculty state legislative hires and their related start-up expenditures. Transfers out are expected to decrease in FY2017 to normal levels as FY2016 included a large transfer associated with Woodhall III Vineyard construction. Overall, the fund balance is expected to decrease slightly from \$4.7 million to \$3.3 million.

Extension Service – EXT: Oregon State University's Extension Service provides education and information based on research to help Oregonians solve problems and develop skills related to youth, family, community, farm, forest, energy, and marine resources. The OSU Extension Service reaches across several colleges and 37 county offices throughout the State of Oregon. Extension funding sources include state appropriations, federal formula funds, county appropriations, and federal grants.

Extension revenues are anticipated to be \$3.3 million more than fiscal year 2016. Areas of funding increase are the state appropriation and other government appropriations. Expenditures are expected to increase by roughly \$3.6 million, mainly due to new positions, salary raises, and increased services and supplies for the new positions hired. Overall, the fund balance is anticipated to increase from \$4.3 million to \$5.7 million.

Forest Research Lab – FRL: The Forest Research Laboratory (FRL) conducts research leading to sustainable forest yields, innovative and efficient use of forest products, and responsible stewardship of Oregon's resources.

The primary source of revenues for FRL is state and federal appropriations and Oregon Harvest Tax. Additional funding provided by HB 5024 will continue to be targeted toward the special research needs as identified under the umbrella of the recently established Institute for Working Forest Landscapes (IWFL). Federal appropriations are expected to be similar to FY2016. The increased taxation rate of \$0.90 per thousand board feet of commercial timber harvested in Oregon will be in place for the entire fiscal year. Harvest levels have shown a slight increase over last year and that will provide an increase in revenue for FRL Oregon Harvest Tax over FY2016. Expenses are expected to be up approximately 5% over FY2016 as new hires establish their research programs.

Statewide Operations - Summary

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY16 Year End	% Change
Revenue							
State Appropriation	\$ 58,081,919	\$ 60,431,794	\$ 60,511,794	\$ 80,000	0.1%	\$ 2,429,875	4.2%
Other Government Appropriations	19,616,548	20,643,940	21,939,994	1,296,054	6.3%	2,323,446	11.8%
Oregon Harvest Tax	3,130,235	3,200,000	3,397,892	197,892	6.2%	267,657	8.6%
Sales & Services	3,579,372	3,143,200	3,478,794	335,594	10.7%	(100,578)	-2.8%
Other Revenue	153,909	260,000	237,231	(22,769)	-8.8%	83,322	54.1%
Total Revenue	84,561,983	87,678,934	89,565,705	1,886,771	2.2%	5,003,722	5.9%
Expenditures							
Total Salaries and OPE	67,604,022	72,683,312	73,546,663	(863,351)	-1.2%	5,942,641	8.8%
Service and Supplies	17,265,186	17,987,678	18,391,875	(404,197)	-2.2%	1,126,689	6.5%
Capital Outlay	901,705	715,000	1,127,690	(412,690)	-57.7%	225,985	25.1%
Total Expense	85,770,913	91,385,990	93,066,228	(1,680,238)	-1.8%	7,295,315	8.5%
Net Change From Operations	(1,208,930)	(3,707,056)	(3,500,523)	206,533	-5.6%	(2,291,593)	189.6%
Transfers In	4,366,935	3,924,632	3,919,935	(4,697)	-0.1%	(447,000)	
Transfers Out	(506,782)	(100,000)	(204,342)	(104,342)	104.3%	302,440	-59.7%
Net Increase (Decrease) in Fund Balance	2,651,223	117,576	215,070	97,494	82.9%	(2,436,153)	-91.9%
Fund Deductions	-	-	-	-	-	-	
Beginning Fund Balance	8,793,964	11,445,187	11,445,187	-	-	2,651,223	30.1%
Ending Fund Balance	\$ 11,445,187	\$ 11,562,763	\$ 11,660,257	\$ 97,494	0.8%	\$ 215,070	1.9%
<i>Fund Balance as a Percent of Revenue</i>	13.5%	13.2%	13.0%				

Statewide Operations - Agricultural Experiment Stations

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
State Appropriation	\$ 30,949,322	\$ 32,191,744	\$ 32,271,744	\$ 80,000	0.2%	\$ 1,322,422	4.3%
Other Government Appropriations	4,605,037	4,305,711	4,015,860	(289,851)	-6.7%	(589,177)	-12.8%
Sales & Services	1,921,091	1,883,200	1,866,858	(16,342)	-0.9%	(54,233)	-2.8%
Other Revenue	5,460	10,000	44,321	34,321	343.2%	38,861	711.7%
Total Revenue	37,480,910	38,390,655	38,198,783	(191,872)	-0.5%	717,873	1.9%
Expenditures							
Total Salaries and OPE	29,753,688	31,569,015	32,201,354	(632,339)	-2.0%	2,447,666	8.2%
Service and Supplies	8,334,859	8,417,678	8,847,872	(430,194)	-5.1%	513,013	6.2%
Capital Outlay	620,971	615,000	822,766	(207,766)	-33.8%	201,795	32.5%
Total Expense	38,709,518	40,601,693	41,871,992	(1,270,299)	-3.1%	3,162,474	8.2%
Net Change From Operations	(1,228,608)	(2,211,038)	(3,673,209)	(1,462,171)	66.1%	(2,444,601)	199.0%
Transfers In	2,550,973	2,421,717	2,417,475	(4,242)	-0.2%	(133,498)	-5.2%
Transfers Out	(501,782)	(100,000)	(200,000)	(100,000)	100.0%	301,782	-60.1%
Net Increase (Decrease) in Fund Balance	820,583	110,679	(1,455,734)	(1,566,413)	-1415.3%	(2,276,317)	-277.4%
Fund Deductions	-	-	-	-	-	-	-
Beginning Fund Balance	3,892,084	4,712,667	4,712,667	-	-	820,583	21.1%
Ending Fund Balance	\$ 4,712,667	\$ 4,823,346	\$ 3,256,933	\$ (1,566,413)	-32.5%	\$ (1,455,734)	-30.9%
<i>Fund Balance as a Percent of Revenue</i>	12.6%	12.6%	8.5%				

Statewide Operations - Extension Service

Fiscal Year 2017

as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
State Appropriation	\$ 22,344,755	\$ 23,256,785	\$ 23,256,785	\$ -	0.0%	\$ 912,030	4.1%
Other Government Appropriations	14,438,094	15,207,229	16,811,026	1,603,797	10.5%	2,372,932	16.4%
Sales & Services	1,386,422	1,080,000	1,391,936	311,936	28.9%	5,514	0.4%
Other Revenue	143,661	250,000	192,910	(57,090)	-22.8%	49,249	34.3%
Total Revenue	38,312,932	39,794,014	41,652,657	1,858,643	4.7%	3,339,725	8.7%
Expenditures							
Total Salaries and OPE	29,891,906	32,614,297	32,909,170	(294,873)	-0.9%	3,017,264	10.1%
Service and Supplies	7,475,573	8,300,000	8,059,003	240,997	2.9%	583,430	7.8%
Capital Outlay	185,268	-	174,924	(174,924)	0.0%	(10,344)	-5.6%
Total Expense	37,552,747	40,914,297	41,143,097	(228,800)	-0.6%	3,590,350	9.6%
Net Change From Operations	760,185	(1,120,283)	509,560	1,629,843	145%	(250,625)	-33.0%
Transfers In	1,072,504	797,246	793,616	(3,630)	0%	(278,888)	-26.0%
Transfers Out	-	-	(4,342)	(4,342)	-	-	-
Net Increase (Decrease) in Fund Balance	1,832,689	(323,037)	1,298,834	1,621,871	502%	(533,855)	-29.1%
Fund Deductions	-	-	-	-	-	-	-
Beginning Fund Balance	2,537,598	4,370,287	4,370,287	-	0%	1,832,689	72.2%
Ending Fund Balance	\$ 4,370,287	\$ 4,047,250	\$ 5,669,121	\$ 1,621,871	-40.1%	\$ 1,298,834	29.7%
<i>Fund Balance as a Percent of Revenue</i>	11.4%	10.2%	13.6%				

Statewide Operations - Forest Research Laboratory
Fiscal Year 2017
as of March 31, 2016



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
State Appropriation	\$ 4,787,842	\$ 4,983,265	\$ 4,983,265	\$ -	-	\$ 195,423	4.1%
Other Government Appropriations	573,417	1,131,000	1,113,108	(17,892)	-1.6%	539,691	94.1%
Oregon Harvest Tax	3,130,235	3,200,000	3,397,892	197,892	6.2%	267,657	8.6%
Sales & Services	271,859	180,000	220,000	40,000	22.2%	(51,859)	-19.1%
Other Revenue	4,788	-	-	-	-	(4,788)	-
Total Revenue	8,768,141	9,494,265	9,714,265	220,000	2.3%	946,124	10.8%
Expenditures							
Total Salaries and OPE	7,958,428	8,500,000	8,436,139	63,861	0.8%	477,711	6.0%
Service and Supplies	1,454,754	1,270,000	1,485,000	(215,000)	-16.9%	30,246	2.1%
Capital Outlay	95,466	100,000	130,000	(30,000)	-30.0%	34,534	36.2%
Total Expense	9,508,648	9,870,000	10,051,139	(181,139)	-1.8%	542,491	5.7%
Net Change From Operations	(740,507)	(375,735)	(336,874)	401,139	106.8%	403,633	-54.5%
Transfers In	743,458	705,669	708,844	3,175	0.4%	(34,614)	-4.7%
Transfers Out	(5,000)	-	-	-	-	5,000	-
Net Increase (Decrease) in Fund Balance	(2,049)	329,934	371,970	404,314	-122.5%	374,019	-18253.7%
Fund Deductions	-	-	-	-	-	-	-
Beginning Fund Balance	2,364,282	2,362,233	2,362,233	-	-	(2,049)	-0.1%
Ending Fund Balance	\$ 2,362,233	\$ 2,692,167	\$ 2,734,203	\$ 42,036	-1.6%	\$ 371,970	15.7%
<i>Fund Balance as a Percent of Revenue</i>	26.9%	28.4%	28.1%				

The Auxiliary Operations are the self-sustaining operations and that primarily serve OSU students, faculty and staff. Budgets reports in the following pages reflect third quarter projections for fiscal year 2017.

Overall, the Auxiliaries are anticipating a \$13.3 million loss from operations in fiscal year 2017. Included in projected operating expenditures are non-cash estimates for depreciation totaling \$15.6 million.

University Housing & Dining Services (UHDS): FY2017 revenues are expected to be up \$4.5M (8.8%) from budgeted levels and up \$4.9M (9.6%) from FY2016 based on three main contributing factors. The first is an unexpected 6% increase in OSU's first year enrollment from FY2016 levels in contrast to an anticipated decline of 5%. This 11 percentage point enrollment swing has resulted in full UHDS housing occupancy and high dining transaction volumes, yielding a considerable revenue increase for UHDS. The second factor is the modest 3% weighted average increase in room and board rates and the third is the continued steady growth in UHDS ancillary business lines.

For FY2017, expenses are expected to increase \$1.3M or 2.5% over budgeted levels primarily due to increased food costs to support the higher dining demand of student residents. Expenses are expected to increase \$4.4M or 9.1% from FY2016 levels due to staffing increases to support the full occupancy, planned UHDS strategic personnel hires, inflationary food costs, other supplies & services expenses, and the increased depreciation stemming from UHDS's increased FY2017 capital asset base.

Projected transfers out (to plant funds for capital renewal) are expected to increase by \$1.9M relative to budget, from \$2.75M to \$4.65M. Consistent with prior years, the projected net change from operations of \$3.55M remains positive. With \$3.55M of net transfers out, the UHDS total change from operations and transfers is now forecast at breakeven (\$1.5M better than budget).

Student Centers and Activities: Total revenue is anticipated to be \$1.2 million or 3.7% higher when compared with the previous year. Student fees are the primary funding source attributable to the projected increase. Student Fees revenues are expected to end 6.2% higher than FY2016 because of a fee increase from FY2016 to FY2017. Sales & Services are projected remain consistent with FY2016 ending results while Other Revenues are seeing a decrease over FY2016 by 72.1% or \$183 thousand. Total Expenses are projected to be \$832 thousand or 2.7% higher than fiscal year 2016. Salaries and OPE remain consistent with FY2016 ending while Services and Supplies expense make up the majority of the \$832 thousand increase in expenses over the prior year. Overall increases in this category are across major accounts from the prior year including increases in utilities expenses, assessments and travel, among others. Fund balances are anticipated to decrease \$1.3 million over the previous year due in part to increased use of reserve funds for capital projects.

Student Health Services: Total revenue is anticipated to be \$224 thousand or 1.3% higher when compared with the previous year. Health fees revenues are anticipated to end the year \$503 thousand or 4.9% higher than FY2016. This is a result of the health fee increase from FY2016 to FY2017. Sales and Services have decreased \$809 thousand from the initial budget projections for FY2017 as the Aetna

insurance premium collections are fully accepted through the provider online with subsequent administration fees paid back to Student Health Services. Overall Sales and Services revenue is projected to end the year \$316 thousand lower in FY2017 over FY2016. Total expenses for Health Services are expected to end \$1.2 million or 6.4% higher than FY2016 ending. Increases are primarily attributable to Salaries and OPE with vacant positions filled in FY2017. Additional increases are from vaccination expenses due to the Meningococcal vaccinations offered through Student Health Services. Fund balances are anticipated to decrease \$1.7 million over the previous year.

Athletics: Total revenue is anticipated to be \$6.4 million or 12.2% higher than fiscal year 2016; the cause is increased ticket sales as well as receipt of employment buyout. Expenses are expected to increase 7.7% in comparison to last year, mainly due to student aid and salaries as well as funding for the Track Team to host PAC 12's.

Transportation Services, Parking Fund: FY2017 Revenue is projected to decrease by \$392 thousand when compared to FY2016 year-end. This is largely because the \$593 thousand in FY2016 non-cash gift revenue (replacement parking assets) will not reoccur in FY2017. However, revenue from Sales & Services is forecasted to increase by 5.7% compared to FY2016. FY2017 Salaries and OPE expenses are projected to be higher than FY2016 year-end due to filling vacant positions. Services and Supplies expenses are projected to increase by approximately 15% over FY2016. This increase allows OSU to capitalize on an opportunity to share a construction proposal with the City of Corvallis to repair and pave parking lots at a reduced rate. The expenses also include reserve funding of design work for future parking lot maintenance projects. Transfers Out at \$2.4 million are greater than FY2016, due to a \$2 million transfer to a plant fund for new parking lot construction that was originally forecast for transfer in FY2018, as well as capital expenses for the replacement of shuttle buses.

Cascades Campus: Student Activities, Housing & Dining and Parking Services Funds:

(Comparative data is not available for FY2016 as the Housing & Dining and Parking Services funds are newly established for FY2017.)

This report is capturing all auxiliaries on the OSU-Cascades campus, which include Student Activities, the new Housing and Dining auxiliary and the new Parking auxiliary.

The Student Activities fund forecast is to be less than budgeted due to lower levels of spending. The forecast for Housing and Dining revenue is slightly less than the approved budget due to a lower occupancy in the residence hall than anticipated. Salaries and OPE are also forecast to be lower due to delay in new staff start later than anticipated and revenue reduction offsets. Services and Supplies forecast is to be less due to a reduction in expenses where possible.

The Parking fund is projected to have less revenue and less expense. In order to maintain a positive fund balance, the initial parking fees were revised, as the parking lots were not being utilized. Additionally, there will be a further reduction in expenses. Paid parking is a cultural shift for OSU-Cascades.

Miscellaneous & Fee Clearing Funds: Revenues are anticipated to increase \$1.2M when compared to FY2016 due primarily to Conference Services projection of a sales increase for FY2017. Operating expenses are expected to increase approximately \$1.2M over the previous year in relation to the increased sales.

Auxiliary Operations - University Housing & Dining Services
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017			FY17 Projection		
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Interest Revenue	\$ 113,225	\$ 40,000	\$ 80,000	\$ 40,000	100.0%	\$ (33,225)	-29.3%
Sales & Services	49,379,489	50,206,831	54,706,831	4,500,000	9.0%	5,327,342	10.8%
Other Revenues	24,232	-	-	-	0.0%	(24,232)	-100.0%
Internal Sales	1,943,122	1,622,000	1,622,000	-	0.0%	(321,122)	-16.5%
Total Revenues	51,460,068	51,868,831	56,408,831	4,540,000	8.8%	4,948,763	9.6%
Expenses							
Total Salaries and OPE	19,383,185	21,936,547	21,430,547	506,000	2.3%	2,047,362	10.6%
Service and Supplies	24,805,297	24,856,803	26,478,284	(1,621,481)	-6.5%	1,672,987	6.7%
Depreciation	4,270,869	4,800,000	4,950,000	(150,000)	-3.1%	679,131	15.9%
Total Expenses	48,459,351	51,593,350	52,858,831	(1,265,481)	-2.5%	4,399,480	9.1%
Net Change From Operations	3,000,717	275,481	3,550,000	3,274,519	1188.7%	549,283	18.3%
Fixed Asset Disposal Gain/(Loss)	(306,100)	-	-	-	0.0%	306,100	-100.0%
Transfers In	309,293	1,000,000	1,100,000	100,000	10.0%	790,707	255.6%
Transfers Out	(8,640,500)	(2,750,000)	(4,650,000)	(1,900,000)	69.1%	3,990,500	46.2%
Net Increase (Decrease) in Fund Balance	(5,636,590)	(1,474,519)	-	1,474,519	-100.0%	5,636,590	-100.0%
NIP Change in Fixed Assets	5,944,220	-	-	-	-	(5,944,220)	0.0%
Fund Add/Ded for Internal Loan	2,362,245	-	-	-	-	(2,362,245)	0.0%
Beginning Fund Balance	14,365,861	17,035,736	17,035,736	-	-	2,669,875	18.6%
Ending Fund Balance	\$ 17,035,736	\$ 15,561,217	\$ 17,035,736	\$ 1,474,519	9.5%	\$ -	0.0%

¹ Board approved budget does not include depreciation, transfers to/from other Auxiliary units or Fund Additions/Deductions. Numbers are presented in this report for comparison purposes. Fund Additions/Deductions are not projected during the year and reflect year-to-date postings only.

Auxiliary Operations - Student Centers & Activities/Fee Clearing
Fiscal Year 2017
as of March 31 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Student Fees	\$ 24,883,028	\$ 26,419,656	26,419,656	\$ -	0.0%	\$ 1,536,628	6.2%
Gifts	33,465	-	4,000	4,000	-	(29,465)	-88.0%
Interest Revenue	392,723	278,968	450,671	171,703	61.5%	57,948	14.8%
Sales & Services	6,571,437	6,337,967	6,513,399	175,432	2.8%	(58,038)	-0.9%
Other Revenues	254,255	271,357	70,925	(200,432)	-73.9%	(183,330)	-72.1%
Internal Sales	698,116	597,965	597,965	-	0.0%	(100,151)	-14.3%
Total Revenues	32,833,024	33,905,913	34,056,616	150,703	0.4%	1,223,592	3.7%
Expenses							
Total Salaries and OPE	13,468,730	14,566,019	13,475,093	1,090,926	7.5%	6,363	0.0%
Service and Supplies	13,230,401	14,063,510	14,069,510	(6,000)	0.0%	839,109	6.3%
Student Aid	430,622	476,984	445,984	31,000	6.5%	15,362	3.6%
Depreciation	3,453,037	3,308,034	3,424,252	(116,218)	-3.5%	(28,785)	-0.8%
Total Expenses	30,582,790	32,414,547	31,414,839	999,708	3.1%	832,049	2.7%
Net Change From Operations	2,250,234	1,491,366	2,641,777	1,150,411	77.1%	391,543	17.4%
Fixed Asset Disposal Gain/Loss	(729)	-	-	-	-	729	-100.0%
Transfers In - From Ed & General Fund	212,738	-	2,000	2,000	-	(210,738)	-99.1%
Transfers In - Other	225,973	10,000	519,144	509,144	5091.4%	293,171	129.7%
Transfers Out - Incidental Fee Resources	(2,659,142)	(2,673,568)	(2,673,568)	-	0.0%	(14,426)	0.5%
Transfers Out - Other	271,083	(110,000)	(1,745,000)	(1,635,000)	1486.4%	(2,016,083)	-743.7%
Net Increase (Decrease) in Fund Balance	300,157	(1,282,202)	(1,255,647)	26,555	-2.1%	(1,555,804)	-518.3%
NIP Change in Fixed Assets	6,586,217	-	(15,847)	(15,847)	-	(6,602,064)	-100.2%
Fund Additions from Other Funds	1,605,085	-	84,328	84,328	-	(1,520,757)	-94.7%
Fund Add/Ded for Internal Loan	5,251	-	-	-	-	(5,251)	-100.0%
Fund Deductions to Other Funds	(1,305,084)	-	(84,328)	(84,328)	-	1,220,756	-93.5%
Beginning Fund Balance	52,813,160	60,004,786	60,004,786	-	-	7,191,626	13.6%
Ending Fund Balance Operations	\$ 60,004,786	\$ 58,722,584	\$ 58,733,292	\$ 10,708	0.0%	\$ (1,271,494)	-2.1%

¹ Board approved budget does not include depreciation, transfers to/from other Auxiliary units or Fund Additions/Deductions. Numbers are presented in this report for comparison purposes. Fund Additions/Deductions are not projected during the year and reflect year-to-date postings only.

Auxiliary Operations - Athletics
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Gifts	\$ 99,110	\$ -	\$ -	\$ -	-	\$ (99,110)	-100.0%
Interest Revenue	767,831	565,000	568,859	3,859	0.7%	(198,972)	-25.9%
Lottery Proceeds	453,200	453,200	453,200	-	0.0%	-	0.0%
Sales & Services	50,234,903	51,494,956	55,601,661	4,106,705	8.0%	5,366,758	10.7%
Other Revenues	1,679,256	1,021,000	3,025,000	2,004,000	196.3%	1,345,744	80.1%
Internal Sales	18,189	80,000	98,000	18,000	22.5%	79,811	438.8%
Total Revenues	53,252,489	53,614,156	59,746,720	6,132,564	11.4%	6,494,231	12.2%
Expenses							
Total Salaries and OPE	24,165,076	26,649,104	26,237,593	411,511	1.5%	2,072,517	8.6%
Service and Supplies	30,270,467	29,077,821	33,338,575	(4,260,754)	-14.7%	3,068,108	10.1%
Student Aid	10,293,619	11,973,927	11,973,927	-	0.0%	1,680,308	16.3%
Depreciation	5,037,537	5,988,247	5,988,247	-	0.0%	950,710	18.9%
Total Expenses	69,766,699	73,689,099	77,538,342	(3,849,243)	-5.2%	7,771,643	11.1%
Net Change From Operations	(16,514,210)	(20,074,943)	(17,791,622)	2,283,321	-11.4%	(1,277,412)	7.7%
Fixed Asset Disposal Gain/(Loss)	(50,470)	-	-	-	-	50,470	-100.0%
Transfers In - Incidental Fees	2,659,141	2,673,568	2,673,568	-	0.0%	14,427	0.5%
Transfers In - From Ed & General Fund	4,197,000	4,000,000	4,000,000	-	0.0%	(197,000)	-4.7%
Transfers In - Other	977,671	-	-	-	0.0%	(977,671)	-100.0%
Transfers Out	(16,742,237)	(440,000)	(1,329,997)	(889,997)	202.3%	15,412,240	-92.1%
Net Increase (Decrease) in Fund Balance	(25,473,105)	(13,841,375)	(12,448,051)	1,393,324	-10.1%	13,025,054	-51.1%
NIP Change in Fixed Assets	21,691,219	-	17,306	17,306	0.0%	(21,673,913)	-99.9%
Fund Add/Ded for Internal Loan	5,229,332	-	(12,115,129)	(12,115,129)	0.0%	(17,344,461)	-331.7%
Beginning Fund Balance	22,858,546	24,305,992	24,305,992	-	0.0%	1,447,446	6.3%
Ending Fund Balance Operations	\$ 24,305,992	\$ 10,464,617	\$ (239,882)	\$ (10,704,499)	-102.3%	\$ (24,545,874)	-101.0%

¹ Board approved budget does not include depreciation, transfers to/from other Auxiliary units or Fund Additions/Deductions. Numbers are presented in this report for comparison purposes. Fund Additions/Deductions are not projected during the year and reflect year-to-date postings only.

Auxiliary Operations - Student Health Services
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Student Fees	\$ 10,229,675	\$ 10,732,995	\$ 10,732,995	\$ -	0.0%	\$ 503,320	4.9%
Interest Revenue	173,916	82,050	191,000	108,950	132.8%	17,084	9.8%
Sales & Services	6,957,836	7,450,769	6,641,616	(809,153)	-10.9%	(316,220)	-4.5%
Other Revenues	209,231	167,500	231,384	63,884	38.1%	22,153	10.6%
Internal Sales	30,465	21,500	28,060	6,560	30.5%	(2,405)	-7.9%
Total Revenues	17,601,123	18,454,814	17,825,055	(629,759)	-3.4%	223,932	1.3%
Expenses							
Total Salaries and OPE	10,178,487	11,214,170	11,038,516	175,654	1.6%	860,029	8.4%
Service and Supplies	8,067,931	8,207,996	8,383,738	(175,742)	-2.1%	315,807	3.9%
Depreciation	131,396	127,517	126,100	1,417	1.1%	(5,296)	-4.0%
Total Expenses	18,377,814	19,549,683	19,548,354	1,329	0.0%	1,170,540	6.4%
Net Change From Operations	(776,691)	(1,094,869)	(1,723,299)	(628,430)	57.4%	(946,608)	121.9%
Transfers In - From Ed & General Fund	101,000	-	-	-	0.0%	(101,000)	-100.0%
Transfers In - Other	57,758	10,000	14,000	4,000	40.0%	(43,758)	-75.8%
Transfers Out	-	-	-	-	0.0%	-	0.0%
Net Increase (Decrease) in Fund Balance	(617,933)	(1,084,869)	(1,709,299)	(624,430)	57.6%	(1,091,366)	176.6%
Beginning Fund Balance	12,702,092	12,084,159	12,084,159	-	0.0%	(617,933)	-4.9%
Ending Fund Balance Operations	\$ 12,084,159	\$ 10,999,290	\$ 10,374,860	\$ (624,430)	-5.7%	\$ (1,709,299)	-14.1%

¹ Board approved budget does not include depreciation. Numbers are presented in this report for comparison purposes.

Auxiliary Operations - Transportation & Parking Services
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Gifts	\$ 593,018	\$ -	\$ 14,487	14,487	0.0%	(578,531)	-97.6%
Interest Revenue	22,983	27,974	27,974	-	0.0%	4,991	21.7%
Sales & Services	3,412,776	3,160,410	3,608,829	448,419	14.2%	196,053	5.7%
Other Revenues	3,419	-	8,189	8,189	0.0%	4,770	139.5%
Internal Sales	290,214	273,370	270,000	(3,370)	-1.2%	(20,214)	-7.0%
Total Revenues	4,322,410	3,461,754	3,929,479	467,725	13.5%	(392,931)	-9.1%
Expenses							
Total Salaries and OPE	836,162	1,094,642	984,664	109,978	10.0%	148,502	17.8%
Service and Supplies	1,435,269	1,441,103	1,650,170	(209,067)	-14.5%	214,901	15.0%
Depreciation	535,933	618,246	629,082	(10,836)	-1.8%	93,149	17.4%
Total Expenses	2,807,364	3,153,991	3,263,916	(109,925)	-3.5%	456,552	16.3%
Net Change From Operations	1,515,046	307,763	665,563	357,800	116.3%	(849,483)	-56.1%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-	0.0%	-	0.0%
Transfers In	865	-	-	-	0.0%	(865)	-100.0%
Transfers Out	(49,000)	(449,000)	(2,499,200)	(2,050,200)	456.6%	(2,450,200)	5000.4%
Net Increase (Decrease) in Fund Balance	1,466,911	(141,237)	(1,833,637)	(1,692,400)	1198.3%	(3,300,548)	-225.0%
NIP Change in Fixed Assets	2,667,050	-	(1,527,464)	-	0.0%	(4,194,514)	-157.3%
Beginning Fund Balance	8,986,651	13,120,612	13,120,612	-	0.0%	4,133,961	46.0%
Ending Fund Balance Operations	\$ 13,120,612	\$ 12,979,375	\$ 9,759,511	\$ (3,219,864)	-24.8%	\$ (3,361,101)	-25.6%

¹ Board approved budget does not include depreciation, transfers to/from other Auxiliary units or Fund Additions/Deductions. Numbers are presented in this report for comparison purposes, Fund Additions/Deductions are not projected during the year and reflect year-to-date postings only.

Auxiliary Operations - OSU-Cascades
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017			FY17 Projection		
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Enrollment Fees	\$ 451,198	\$ 413,780	\$ 314,524	(99,256)	-24.0%	\$ (136,674)	-30.3%
Interest Revenue	11,482	-	-	-	-	(11,482)	-100.0%
Sales & Services	3,994	884,738	552,665	(332,073)	-37.5%	548,671	13737.4%
Other Revenues	7,095	-	3,650	3,650	-	(3,445)	-48.6%
Internal Sales	1,245	329,827	298,812	(31,015)	-9.4%	297,567	23901.0%
Total Revenues	475,014	1,628,345	1,169,651	(458,694)	-28.2%	694,637	146.2%
Expenses							
Total Salaries and OPE	189,513	1,017,755	628,267	389,488	38.3%	438,754	231.5%
Service and Supplies	217,858	1,462,030	889,608	572,422	39.2%	671,750	308.3%
Student Aid	8,674	11,000	5,370	5,630	51.2%	(3,304)	-38.1%
Depreciation	654	496,297	422,890	73,407	14.8%	422,236	64562.1%
Total Expenses	416,699	2,987,082	1,946,135	1,040,947	34.8%	1,529,436	367.0%
Net Change From Operations	58,315	(1,358,737)	(776,484)	582,253	-42.9%	(834,799)	-1431.5%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	0.0%
Transfers Out	(500,000)	-	-	-	-	500,000	-100.0%
Net Increase (Decrease) in Fund Balance	(441,685)	(1,358,737)	(776,484)	582,253	-42.9%	(334,799)	75.8%
NIP Change in Fixed Assets	20,379,272	-	2,314,575	(2,314,575)	-	(18,064,697)	-88.6%
Beginning Fund Balance	860,674	20,798,261	20,798,261	-	-	19,937,587	2316.5%
Ending Fund Balance Operations	\$ 20,798,261	\$ 19,439,524	\$ 22,336,352	\$ 2,896,828	14.9%	\$ 1,538,091	7.4%

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Auxiliary Operations - Miscellaneous & Fee Clearing Funds
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Student Fees	\$ 119,442	\$ -	\$ -	\$ -	-	\$ (119,442)	-100.0%
Interest Revenue	36,284	32,848	52,332	19,484	59.3%	16,048	44.2%
Sales & Services	3,273,697	3,947,005	4,519,264	572,259	14.5%	1,245,567	38.0%
Other Revenues	1,075	40	565	525	1312.5%	(510)	-47.4%
Internal Sales	490,902	439,814	510,272	70,458	16.0%	19,370	3.9%
Total Revenues	3,921,400	4,419,707	5,082,433	662,726	15.0%	1,161,033	29.6%
Expenses							
Total Salaries and OPE	1,447,220	1,498,815	1,615,040	(116,225)	-7.8%	167,820	11.6%
Service and Supplies	2,300,883	2,582,065	3,323,168	(741,103)	-28.7%	1,022,285	44.4%
Student Aid	500	500	500	-	0.0%	-	0.0%
Depreciation	42,665	26,358	26,918	(560)	-2.1%	(15,747)	-36.9%
Total Expenses	3,791,268	4,107,738	4,965,626	(857,888)	-20.9%	1,174,358	31.0%
Net Change From Operations	130,132	311,969	116,807	(195,162)	-62.6%	(13,325)	-10.2%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-	-	-	0.0%
Transfers In	11,359	10,000	10,000	-	0.0%	(1,359)	-12.0%
Transfers Out	(1,782)	-	-	-	-	1,782	-100.0%
Net Increase (Decrease) in Fund Balance	139,709	321,969	126,807	(195,162)	-60.6%	(12,902)	-9.2%
Beginning Fund Balance	5,790,384	5,930,093	5,930,093	-	-	139,709	2.4%
Ending Fund Balance Operations	\$ 5,930,093	\$ 6,252,062	\$ 6,056,900	\$ (195,162)	-3.1%	\$ 126,807	2.1%

¹ Board approved budget does not include depreciation. Numbers are presented in this report for comparison purposes.



Service Centers are financially self-sustaining internal operations that primarily provide services to units within the university. They are expected to generate revenue from the services provided and to cover the expenses incurred to deliver the services. Rates are adjusted periodically to minimize differences between revenues and expenses. Any negative fund balances are subsidized by Education & General funds. In total, Service Center revenues are expected to decrease \$540 thousand from fiscal year 2016, while Expenses are projected to increase by \$287 thousand.

Infrastructure Services:

This fund records the transactions related to telecommunications expenses incurred by OSU operations. Telecom provides and maintains a host of local and long distance phone services and equipment including cellular phones, pagers, voicemail, data network connections, wireless network, maintenance of the physical wire plant on campus, and audio and video conference capabilities.

Printing & Mailing:

This fund records financial transactions related to printing and mailing services provided primarily to OSU departments. Printing and Mailing also provides services to customers outside of OSU.

Motor Pool:

The fund records financial transactions related to vehicle rental and repair services provided primarily to OSU department personnel.

Client Services:

This fund records the financial transactions related to the services provided by the Community Network and the OSU Computer Helpdesk.

Miscellaneous Service Centers:

These funds include the following operations: Advanced Media Presentation Services, Animal Isolation Lab, Campus ID System, Chemistry Stores, Desktop Services, Electron Microscopy, Forestry Quantitative Science LAN, Lab Animal Services, Mass Spectrometer, Statistical Services, Sterile Mouse Program, and Surplus Property.

Service Center Operations - Infrastructure Services
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
Sales & Services	\$ 972,476	\$ 896,497	\$ 686,730	\$ (209,767)	-23.4%	\$ (285,746)	-29.4%
Other Revenue	-	-	-	-	-	-	0.0%
Internal Sales	6,572,754	6,546,379	6,971,406	425,027	-	398,652	6.1%
Total Revenue	7,545,230	7,442,876	7,658,136	215,260	-	112,906	1.5%
Expenses							
Total Salaries and OPE	3,007,728	3,147,397	3,041,668	105,729	3.4%	33,940	1.1%
Service and Supplies	4,028,180	4,063,656	4,080,681	(17,025)	-0.4%	52,501	1.3%
Depreciation	418,793	419,246	419,206	40	0.0%	413	0.1%
Total Expense	7,454,701	7,630,299	7,541,555	88,744	1.2%	86,854	1.2%
Net Change From Operations	90,529	(187,423)	116,581	304,004	-162.2%	26,052	28.8%
Fixed Asset Disposal Gain/(Loss)	(1,633)	-	-	-	-	1,633	-100.0%
Transfers In	94,578	-	17,615	17,615	-	(76,963)	-81.4%
Transfers Out	-	-	-	-	-	-	0.0%
Net Increase (Decrease) in Fund Balance	183,474	(187,423)	134,196	321,619	-171.6%	(49,278)	-26.9%
NIP Change in Fixed Assets	-	-	1,018	1,018	-	1,018	-
Beginning Fund Balance	633,557	817,031	817,031	-	-	183,474	29.0%
Ending Fund Balance	\$ 817,031	\$ 629,608	\$ 952,245	\$ 322,637	51.2%	\$ 135,214	16.5%

¹ Board approved budget does not include depreciation or Fund Additions/Deductions. Numbers are presented in this report for comparison purposes only. Fund Additions/Deductions reflect year-to-date postings only.

Service Center Operations - Printing & Mailing
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
Sales & Services	\$ 719,498	\$ 779,040	\$ 626,024	\$ (153,016)	-19.6%	\$ (93,474)	-13.0%
Other Revenue	376	-	-	-	0.0%	(376)	-100.0%
Internal Sales	4,744,348	4,728,460	4,845,479	117,019	2.5%	101,131	2.1%
Total Revenue	5,464,222	5,507,500	5,471,503	(35,997)	-0.7%	7,281	0.1%
Expenses							
Total Salaries and OPE	1,547,096	1,749,850	1,782,858	(33,008)	-1.9%	235,762	15.2%
Service and Supplies	3,909,017	3,645,720	3,645,872	(152)	0.0%	(263,145)	-6.7%
Depreciation	16,515	27,460	75,017	(47,557)	-173.2%	58,502	354.2%
Total Expense	5,472,628	5,423,030	5,503,747	(80,717)	-1.5%	31,119	0.6%
Net Change From Operations	(8,406)	84,470	(32,244)	(116,714)	-138.2%	(23,838)	283.6%
Transfers In	-	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Net Increase (Decrease) in Fund Balance	(8,406)	84,470	(32,244)	(116,714)	-138.2%	(23,838)	283.6%
Beginning Fund Balance	1,623,454	1,615,048	1,615,048	-	0.0%	(8,406)	-0.5%
Ending Fund Balance	\$ 1,615,048	\$ 1,699,518	\$ 1,582,804	\$ (116,714)	-6.9%	\$ (32,244)	-2.0%

¹ Board approved budget does not include depreciation. Numbers are presented in this report for comparison purposes only.

Service Center Operations - Motor Pool
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
Sales & Services	\$ 624,915	\$ 659,470	\$ 559,873	\$ (99,597)	-15.1%	\$ (65,042)	-10.4%
Other Revenue	8,670	-	81,429	81,429	0.0%	72,759	839.2%
Internal Sales	2,052,733	2,300,790	2,023,052	(277,738)	-12.1%	(29,681)	-1.4%
Total Revenue	2,686,318	2,960,260	2,664,354	(295,906)	-10.0%	(21,964)	-0.8%
Expenses							
Total Salaries and OPE	745,700	764,614	748,012	16,602	2.2%	2,312	0.3%
Service and Supplies	1,276,768	1,587,743	1,156,630	431,113	27.2%	(120,138)	-9.4%
Depreciation	536,007	604,440	604,309	131	0.0%	68,302	12.7%
Total Expense	2,558,475	2,956,797	2,508,951	447,846	15.1%	(49,524)	-1.9%
Net Change From Operations	127,843	3,463	155,403	151,940	4387.5%	27,560	21.6%
Transfers In	-	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Net Increase (Decrease) in Fund Balance	127,843	3,463	155,403	151,940	4387.5%	27,560	21.6%
Beginning Fund Balance	4,827,902	4,955,745	4,955,745	-	0.0%	127,843	2.6%
Ending Fund Balance	\$ 4,955,745	\$ 4,959,208	\$ 5,111,148	\$ 151,940	3.1%	\$ 155,403	3.1%

¹ Board approved budget does not include depreciation. Numbers are presented in this report for comparison purposes only.

Service Center Operations - Client Services
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenue							
Sales & Services	\$ 17,786	\$ -	\$ -	\$ -	0.0%	\$ (17,786)	-100.0%
Internal Sales	1,892,236	1,875,000	1,875,000	-	0.0%	(17,236)	-0.9%
Total Revenue	1,910,022	1,875,000	1,875,000	-	0.0%	(35,022)	-1.8%
Expenses							
Total Salaries and OPE	1,804,217	1,801,625	1,799,077	2,548	0.1%	(5,140)	-0.3%
Service and Supplies	77,378	95,000	125,999	(30,999)	-32.6%	48,621	62.8%
Depreciation	6,028	6,028	6,028	-	0.0%	-	0.0%
Total Expense	1,887,623	1,902,653	1,931,104	(28,451)	-1.5%	43,481	2.3%
Net Change From Operations	22,399	(27,653)	(56,104)	(28,451)	102.9%	(78,503)	-350.5%
Transfers In	-	-	-	-	-	-	0.0%
Transfers Out	-	-	(19,622)	-	-	(19,622)	0.0%
Net Increase (Decrease) in Fund Balance	22,399	(27,653)	(75,726)	(48,073)	173.8%	(98,125)	-438.1%
Beginning Fund Balance	100,182	122,581	122,581	-	0.0%	22,399	22.4%
Ending Fund Balance	\$ 122,581	\$ 94,928	\$ 46,855	\$ (48,073)	-50.6%	\$ (75,726)	-61.8%

¹ Board approved budget does not include depreciation. Numbers are presented in this report for comparison purposes only.

Service Center Operations - Miscellaneous Service Centers
Fiscal Year 2017
as of March 31, 2017



	FY2016	Fiscal Year 2017				FY17 Projection	
	Year End Final	Board Approved Budget ¹	Year End Projection	Favorable (Unfavorable)	% Change	Increase (Decrease) Over Prior Year	% Change
Revenues							
Enrollment Fees	\$ (981)	\$ -	\$ -	\$ -	-	\$ 981	-100.0%
Interest Revenue	4,803	-	5,290	-	-	487	10.1%
Sales & Services	1,318,973	1,243,057	1,245,851	2,794	0.2%	(73,122)	-5.5%
Other Revenue	-	-	-	-	-	-	-
Internal Sales	3,463,304	3,205,596	3,058,144	(147,452)	-4.6%	(405,160)	-11.7%
Total Revenue	4,786,099	4,448,653	4,309,285	(139,368)	-3.1%	(476,814)	-10.0%
Expenses							
Total Salaries and OPE	2,717,495	2,760,020	2,799,986	(39,966)	-1.4%	82,491	3.0%
Service and Supplies	2,352,014	2,151,658	2,213,086	(61,428)	-2.9%	(138,928)	-5.9%
Depreciation	51,906	35,609	19,205	(16,404)	-46.1%	(32,701)	-63.0%
Total Expense	5,121,415	4,947,287	5,032,277	(117,798)	-2.4%	(89,138)	-1.7%
Net Change From Operations	(335,316)	(498,634)	(722,992)	(224,358)	45.0%	(387,676)	115.6%
Fixed Asset Disposal Gain/(Loss)	(11,611)	-	-	-	-	11,611	-100.0%
Transfers In	1,321,430	1,182,557	1,246,212	63,655	5.4%	(75,218)	-5.7%
Transfers Out	(569,358)	(200,000)	(200,000)	-	-	369,358	-64.9%
Net Increase (Decrease) in Fund Balance	405,145	483,923	323,220	(160,703)	-33.2%	(81,925)	-20.2%
Beginning Fund Balance	2,005,797	2,409,157	2,409,157	-	-	403,360	20.1%
NIP Change in fixed Assets	(1,785)	-	-	-	-	1,785	-100.0%
Ending Fund Balance	\$ 2,409,157	\$ 2,893,080	\$ 2,732,377	\$ (160,703)	-5.6%	\$ 323,220	13.4%

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