

### November 22, 2016

TO: The Board of Trustees of the University of Oregon

FR: Angela Wilhelms, Secretary

RE: Notice of Executive and Audit Committee Meeting

The Executive and Audit Committee of the Board of Trustees of the University of Oregon will hold a public meeting on the date and at the location set forth below. Subjects of the meeting will include: audited FY16 financial statements, the quarterly audit report and approval of an external auditor, a strategic enterprise risk management and compliance update, and recommendations for board officers.

The meeting will occur as follows:

Thursday, December 1, 2016 at 8:30 am White Stag Building, Room 142/144

The meeting will be webcast, with a link available at https://trustees.uoregon.edu/meetings.

The White Stag Building is located at 70 NW Couch Street, Portland, Oregon. If special accommodations, including an accommodation for a location to observe the meeting via webcast from the Eugene campus, are required, please contact Amanda Hatch at (541) 346-3013 at least 72 hours in advance.



# Board of Trustees of the University of Oregon Executive and Audit Committee Public Meeting 8:30 am – Thursday, December 1 White Stag Building, Room 142/144

#### Convene

- Call to order, roll call
- Approval of Sept. and Nov. 2016 EAC minutes (Action)
- 1. IT Strategic Planning Update: Scott Coltrane, Sr. Vice President and Provost
- 2. Audited FY16 Financial Statements: Scott Simpson, Partner, Moss-Adams LLP; Jamie Moffitt, Vice President and CFO; Kelly Wolf, Controller
- 3. Quarterly Audit Report and Approval of an External Auditor: Trisha Burnett, Chief Auditor
- **4. Strategic Enterprise Risk Management and Compliance**: Andre LeDuc, Associate Vice President and Chief Resilience Officer
- 5. Board Officers: Trustee Peter Bragdon

**Meeting Adjourns** 



Agenda Item #1

IT Strategic Planning Update



## IT Strategic Planning Update

December 1, 2016

Scott Coltrane, Provost

UNIVERSITY OF OREGON

## Quarterly IT Strategic Updates - December 1, 2016

- IT Strategic Planning
  - · Investment update
  - · Network Infrastructure update
  - Security
  - Governance
  - HPC
  - · Harvey Blustain Recommendation Overview
    - · Transition and Implementation

\*New Advancements in the Strategic Plan and Process are highlighted in Green. The other strategic processes are still in various phases of implementation

UNIVERSITY OF OREGON

## **IT Strategic Projects**

Investment	Cost	Update
IT Infrastructure : Core Network Equipment Switches	\$2,000,000	Vendor selected August, campus layout in progress
IT Infrastructure : E-Mail, Data Center consolidation, and other investments	\$587,000	Pending Network evaluation
Security: Security Information / Event Management (SIEM) \$250,000	\$50,000	Installation completed August
Security: Two-Factor Authentication	\$80,000	System selected, in purchasing phase
Security: Awareness Training	\$17,000	Purchased, introduced pilot training in October

See March Presentation Pages 5, 25-27



2

## **IT Strategic Projects**

Investment	Cost	Update
Strategic: IT Service Management (ITSM)	\$75,000	System selected, installation / configuration dates November 2016 to April 2017
Strategic: Work Flow	\$548,000	First workflow process is in design, GTF contracts. Other areas are being planned
Strategic: Banner	\$75,000	Planning, anticipated spend January 2017
Strategic: CDN and web services integration	\$25,000	ТВО

See March Presentation Pages 5, 25-27

UNIVERSITY OF OREGON

## IT Risks: Wired Network Infrastructure estimated timeline

Task	Start date	End date
Design completion	1 April 2016	Completed
Vendor meetings	16 June 2016	Completed
Vendor Proof of Concept	22 August 2016	Completed
Faculty meetings	1 July 2016	Completed
Define core equipment location	16 June 2016	Completed
Equipment ordering and delivery	9 September 2016	Completed
Fiber installation	3 October 2016	In Progress
Core & research switch installation	1 January 2017	28 April 2017

<sup>\*</sup> Fiber installation-new

See March Presentation Pages 32 -34

UNIVERSITY OF OREGON

5

## **IT Risks: Security**

- Information Security and Policies
  - · Two draft policies in approval process
    - · Acceptable Use
    - · Security Awareness
- · Allen Hall Data Center
  - · Continuing on-boarding servers and communication
  - Baker Tilly sensitive data review, report anticipated late December 2016

See March Presentation Page 5

UNIVERSITY OF OREGON

### IT Risks: Governance

- Governance / Leadership
  - · Regulate productive meetings continue
    - Executive IT Leadership team weekly, IT Directors Committee monthly, Operational and Transition team - weekly
- Governance
  - IT Governance (Steering) Committee to advise the Provost
    - · Final Charter anticipated December
    - · Policy review
    - · Enterprise solution review

See March Presentation Pages 13 - 18

UNIVERSITY OF OREGON

## High Performance Computing (HPC): Overview

- HPC installation completed September 30th
  - Evaluation of performance in process, prior to full transfer of ownership to UO
- HPC director selected
  - Nick Maggio, Ph.D Mathematics, B.S.E Biomedical Engineering
  - Prior HPC lead experience, Washington State University, Tulane University
  - See <a href="http://a/link/to/nick's/homepage.html">http://a/link/to/nick's/homepage.html</a> for more data about our new director.
- HPC Faculty Committee Chair selected
  - Joe Sventek, Department Head Computer and Information Science

See March Presentation Pages 32 -34

UNIVERSITY OF OREGON

## High Performance Computing (HPC) Vendor Selection and Equipment Acquisition

Date	Action	
July 25 <sup>th</sup>	HPC 2.0 Purchase Order Processed	
August 1st	Convene UO Implementation Team –	
	Weekly pre-installation planning meetings	
September 19th-	Dell and Data Direct Networks – Initial on-	
September 30th	site installation and configuration	
October 3 <sup>rd</sup> -	Compute and storage installation and	
November 14th	performance benchmarking	

See March Presentation Pages 32 - 34

UNIVERSITY OF OREGON

a

## High Performance Computing (HPC) Vendor Selection and Equipment Acquisition

Date	Action
November 18 <sup>th</sup>	Storage performance benchmarking complete
December 1st	New High Performance Computing – Research
	Core Facility Director start date <sup>1</sup>
December 2016	Complete ownership transition to University of
	Oregon
	Complete staffing plan – Launch Research
	Systems Administrator search, etc.
January- March	Identify possible research faculty beta testers
2017	and begin beta testing
	Install most commonly used research software
	packages
	Identify possible anchor tenants for HPC 2.0
	business model

See March Presentation Pages 32 - 34

UNIVERSITY OF OREGON

## Harvey Blustain Report: Recommendation Overview

## Recommends fundamental changes to address:

Fragmentation Institutional Objectives
Consistency Redundant Services

- Integrate IT units into central reporting structure
- Coordinate Resources strategic investments, services, IT staff, spending and policy

See March Presentation Pages 9-12 and 19 -21

UNIVERSITY OF OREGON

11

## **Transition and Rebalance Implementation**

- Verification and Assessment
  - Verify and assess services, support, IT professionals and staffing at each unit
  - Collected detailed information on services, agreements, software support and identified academic IT support staff
  - One on One meetings on-going, anticipate completion end of December
- Charter meetings to establish clear support offerings and services in IS and UO Libraries

See March Presentation Page 9 -12 and 19 -21

UNIVERSITY OF OREGON

## **Transition and Rebalance Implementation**

- Project Management added to the processes
- Campus IT Openings, now flow through Central IS and the interim CIO for review and approval
  - Recent rebalancing changes: examples
    - Created Regional IT Director over 2 academic units. The open position is being reassigned as a web developer.
    - Centralizing selected services between Central IS and the CAS academic unit

See March Presentation Page 9 -12 and 19 -21

UNIVERSITY OF OREGON

12

## **Next Quarterly IT Update**

- CIO Search Initial interviews will begin in December.
- **Rebalance IT Transition** IT staffing resources, fragmentation and services implementation
- Strategic IT Investment
  - ITSM (IT Service Management i.e. help desk) and Core Network / Infrastructure
  - Enterprise Software and Capital
- IT Governance update progress

UNIVERSITY OF OREGON

## **IT Strategic Process**

## Thank you

UNIVERSITY OF OREGON

## **Glossary of Terms**

Please find listed below brief descriptions of selected topics presented as part of the September 8, 2016 IT Strategic Update to the Board of Trustees. The information provides a brief description of each of these topics and or strategic investments. Listed in slide topic order.

#### **Core network switches**

The switches that connect every wireless device and wired computer to the university's network and the Internet. They are a vital part of the network, thus the "core" label. New core network switches greatly improve network reliability and network speed, which is critical for researchers using large data sets.

#### **SIEM: Security Information and Event Management**

A system to monitor, aggregate, and correlate security information from security devices, networks, and computers. The SIEM greatly reduces the time it takes to discover and remediate potential information security incidents including malware infections and data breaches by automating much of the work that is currently done manually.

#### **FireEye**

A security appliance that detects both known and unknown attacks with high accuracy while generating low rates of false positives. It is complimentary to the SIEM. The appliance analyzes web traffic in an isolated, virtual environment to detect known and newly-announced security exploits, malware and complex attacks. Security staff are notified when FireEye sees suspicious traffic.

Our current FireEye security appliance has been in place for seven years. The new FireEye appliance will be installed by early September 2016. The new device will allow us to review at least four times the amount of network traffic than that of our current appliance.

#### **Two-Factor Authentication**

Adds extra security for services that contain sensitive data. Two-factor authentication uses two items you already know—your username and password—with a third item that is generated for that login and is available for only a short period of time. Users will get this temporary "password" via cell phone or through several other methods. Two-factor authentication is a security best practice for systems that hold sensitive data and is recommended by IT risk audits.

### Security Awareness and Training (SANS Securing the Human)

Provides organizations with complete and comprehensive security awareness training, enabling us to effectively manage their human cybersecurity risk. The system will provide online training for all UO employees, educating our employees on security issues such as how to spot a "phishing" email that is trying to trick you into giving away your username and password.

#### Workflow (sometimes referred to as ECMS, or Electronic Content Management System)

A new set of software tools that enables the university to redesign business processes and create streamlined, electronic workflows for current time-intensive paper-based processes. The university has a number of cumbersome paper workflow processes subject to error requiring manual processing.

Workflow will first be deployed for GTF contracting, which is currently a manual process with an estimated 75% error rate. Workflow also replaces a deteriorating document imaging product that is a key part of the university's admissions and registration processes.

#### **ITSM: IT Service Management**

A set of IT industry best practices for creating, deploying, managing, and improving IT services. An ITSM tool facilitates the use of ITSM, which includes better cross-campus communications between IT units and increases the quality of customer service (e.g., creates help desk ticket tracking system). The University of Oregon's current ticketing system, Request Tracker (RT), is a complex, open-source system that requires FTE with subject matter expertise for maintenance and development. In recent years, Information Services has not had the resources needed to effectively maintain, develop, and support the RT system.

TeamDynamix, the ITSM vendor selected for the university campus, will provide the following benefits in support of consolidation and integration of IT functions and services across campus:

- TeamDynamix is a hosted solution, which significantly reduces the FTE required for maintenance and development.
- TeamDynamix provides an opportunity for economies of scale. Initially, the scope of the ITSM tool
  will be focused within the IT campus community. In the future, service management and the tool
  could be expanded to include additional business areas such as Campus Operations, HR, and other
  units that provide services within UO. This would allow campus staff who handle service requests
  to be on a single platform.
- Support more efficient use of resources (people and financial) across multiple IT units through
  improved handling of service requests, integrated workflows, a robust ticketing system,
  traceability of service outages and system changes (incident management and change
  management, respectfully, in ITSM parliance), enabling and supporting current and future
  processes, providing metrics and reporting capabilities on effectiveness, etc.
- Will help facilitate faculty, staff, and students receiving new or improved IT service, as well as a more standardized, efficient experience.

### **Allen Hall Data Center Colocation Facility**

Facility that allows departments to place a new or existing server in a rack in the Allen Hall Data Center — a monitored, physically secure, environmentally controlled, energy-efficient facility. Services include high speed network connections, redundant power and cooling, firewalls and other security options. The Allen Hall Data Center is designed to accommodate uninterrupted 24x7 operations, allowing departments virtual and physical access to manage their servers and the services they provide. It is available to academic, research and administrative units on campus.

The prior lack of available data center space resulted in a proliferation of small "data closets" and other spaces that generally do not meet baseline requirements for security, availability, and efficiency. The Allen Hall Data Center facility will assist academic and research units improve the reliability of the services they offer, while reducing the risk to their data and improving overall campus efficiency. Consolidating the "data closets" would create economies of scale in energy to cool and power the rooms and network security configuration. The larger scale of the new data center gives academic and research groups on campus the ability to grow their operations.

#### **High Performance Computing**

High Performance Computing (HPC) typically refers to the use of large-scale computers, or supercomputers, to solve complex computational problems. These supercomputers can be thought of as a cluster of smaller computers, each having the processing power of a production-level desktop computer, acting collectively to solve partitions of a larger problem in parallel. Thus, computational problems that would take years to finish on a single desktop can be solved using HPC in weeks, days, or even hours. The increase in computational power has been influential in almost all fields of research including hard and natural sciences through large-scale simulations and analysis, but more surprisingly, insights into social sciences and the humanities through natural language processing and text analysis. A side effect of increased computational power is the explosion of data and the rise of data-driven research and discovery. The immense size of data sets generated through the use of supercomputers is driving the development of new techniques for data understanding, most often in the areas of visualization and machine learning. Because of the close coupling of generated data and data understanding, HPC may refer not only to the computational machine used to create data, but also the processes necessary to move data into knowledge.



## Agenda Item #2

## **Audited FY16 Financial Statements**

The external auditor's report will be provided at the meeting.



## FY2016 Audited Financial Statements

December 1, 2016

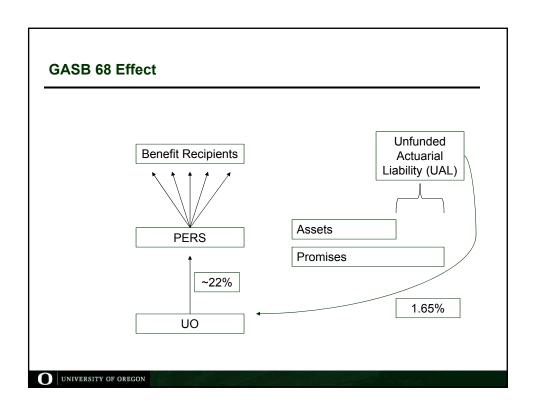
Presenters: Jamie Moffitt, VPFA/CFO/Treasurer
Kelly B. Wolf, AVP/Controller

Board of Trustees of the University of Oregon

UNIVERSITY OF OREGON

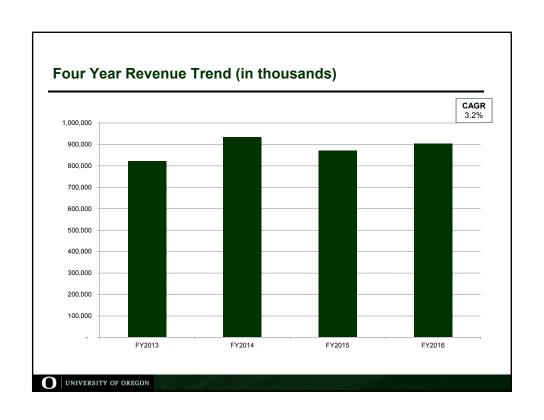
## **Agenda**

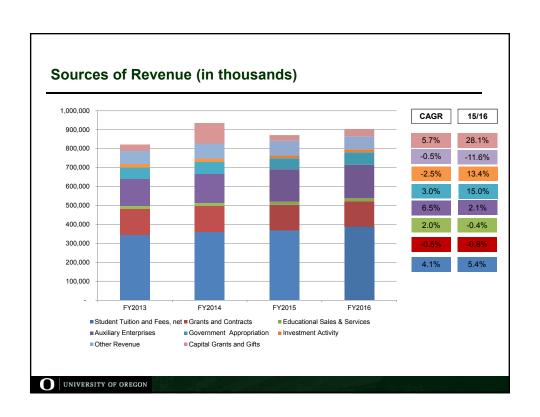
- Net Pension Liability (GASB 68)
- Revenues & Expenses
- · Assets, Liabilities & Net Position
- Cash Flows
- Financial Metrics/Ratios

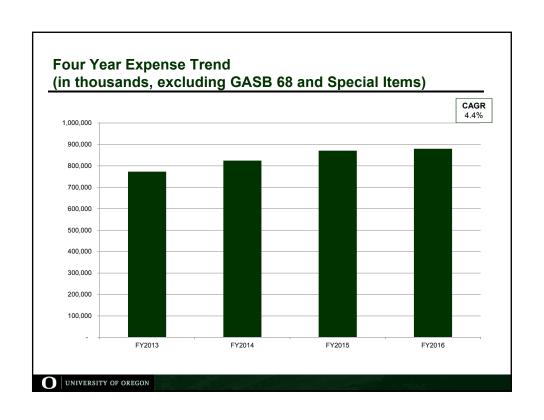


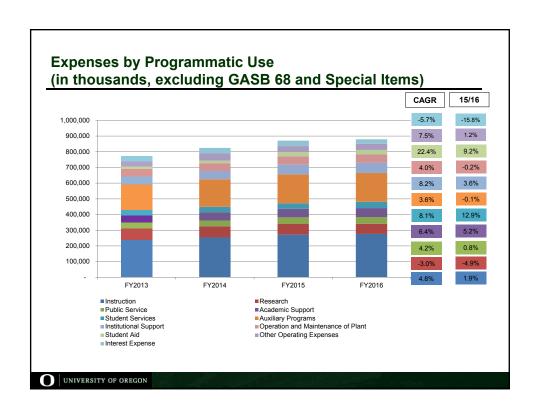
### **GASB 68 – Effect on Financial Statements**

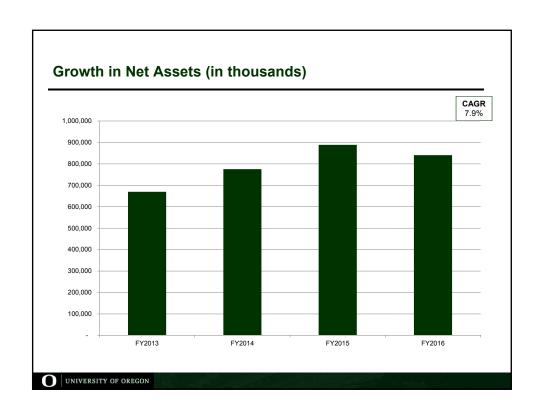
- · Effect on Balance Sheet
  - Net Assets drop by \$93.6M (cumulative)
    - \$11.5M Restricted for GGC
    - \$82.1M Unrestricted
- Effect on Income Statement
  - GASB 68 changes timing of expense recognition
  - FY16 shows a \$72.6M expense This is a noncash transaction

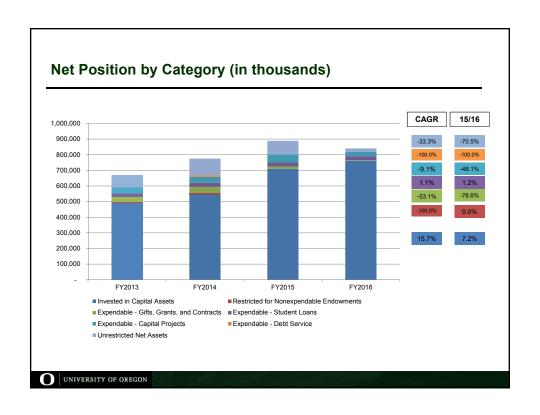












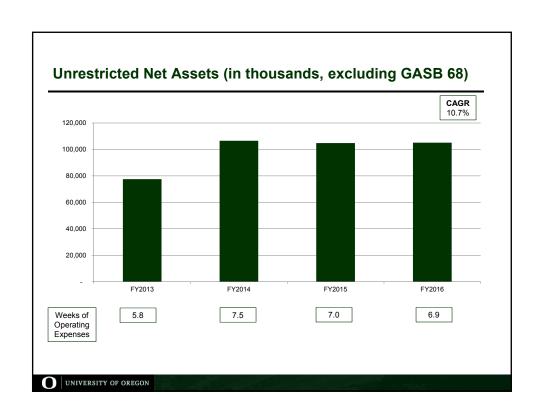
## **Capital Assets (in thousands)**

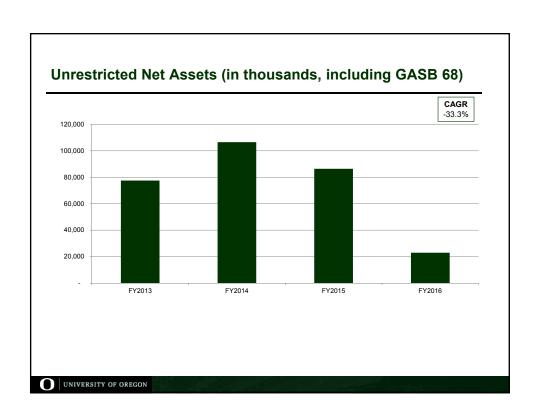
	FY2013	FY2014	FY2015	FY2016
Equipment	107,064	106,827	113,362	120,057
Collections	37,596	38,745	39,926	41,371
Library	125,301	126,893	128,621	130,459
Buildings	1,254,070	1,405,110	1,487,410	1,633,514
Land	90,192	88,013	89,593	96,961
IOTB	10,033	10,828	11,220	11,220
Infrastructure	44,632	47,900	50,391	52,377
Intangible Assets	15,045	15,314	15,314	15,365
-	1,683,933	1,839,630	1,935,837	2,101,324
Accumulated Depreciation	(552,607)	(598,824)	(643,442)	(694,876)
Net Capital Assets	1,131,326	1,240,806	1,292,395	1,406,448
Unspent Bond Proceeds	33,129	71,784	61,165	83,398
Capital Debt	(672,736)	(764,986)	(643,516)	(728,490)
Invested in Capital Assets	491,719	547,604	710,044	761,354

UNIVERSITY OF OREGON

## Four Year Cash Flow Trend (in thousands)

	FY2013	FY2014	FY2015	FY2016	
Beginning Cash Balance	134,978	130,411	268,577	329,361	
Cash Flows from Operating Activities	(83,319)	(82,990)	(99,995)	(95,259)	
Cash Flows from Non-Capital Financing Activities	119,569	144,562	182,880	156,813	
Cash Flows from Capital and Related Financing Activities	(54,229)	23,783	(56,477)	(90,614)	
Cash Flows from Investing Activities	13,412	52,811	34,376	42,711	
Ending Cash Balance	130,411	268,577	329,361	343,012	

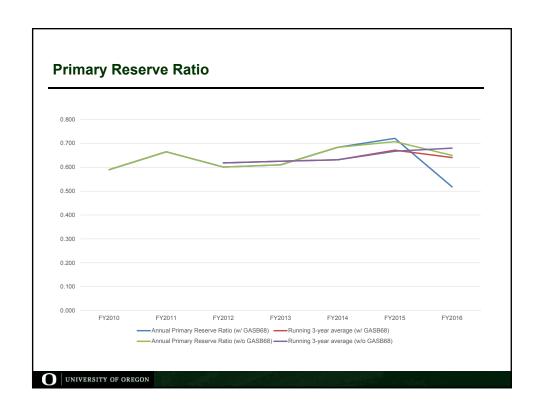




### **Primary Reserve Ratio**

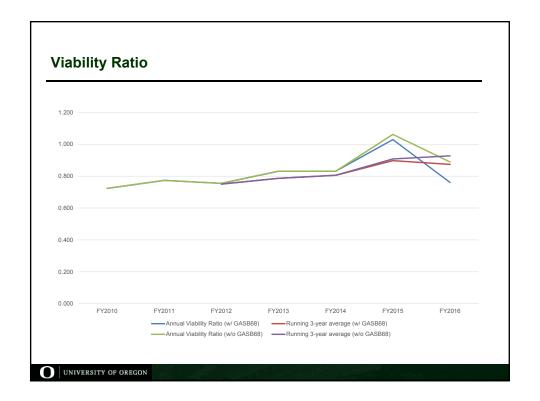
- Compares expendable net assets to total expenses
- · Expendable net assets:
  - Restricted-Expendable for Gifts, Grants, and Contracts
  - Restricted-Expendable for Student Loans
  - Restricted-Expendable for Capital Projects
  - Unrestricted Net Assets
  - UOF Unrestricted Net Assets
  - UOF Temporarily Restricted Net Assets
- Indicates how long the institution could function using its expendable reserves (including restricted monies for appropriate expenses) without relying on additional net assets generated by operations.
- A threshold level of .40x is recommended





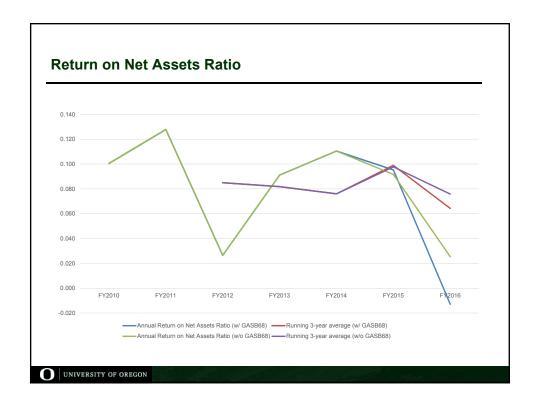
## **Viability Ratio**

- Compares expendable net assets to plant-related debt
- Indicates ability to settle long-term obligations as of the balance sheet date
- A ratio of 1:1 means full ability to cover debts at a specific date, but is not necessarily a firm or recommended threshold



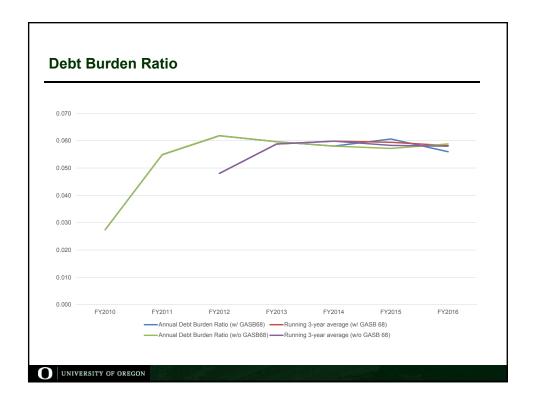
#### **Return on Net Assets Ratio**

- Compares the annual change in net assets to the total net assets at the beginning of the year
- · Indicates total economic return of the institution
- There is no industry-specific recommended threshold.
   Rather, this ratio should be reviewed over an extended period and in terms of trend direction.



#### **Debt Burden Ratio**

- · Compares debt service payments to total expenditures.
- Measures affordability of debt, and the institution's reliance on debt to finance the mission.
- The industry generally considers a ratio value of .07 to be the long-term recommended threshold for this ratio.
   There are times the ratio may exceed .07 for strategic or mission-critical uses of debt.



## GASB 68 Effect – FY16 Highlights

- UO FY2016 reports reflect PERS FY2015 activities
- In April, 2015, the Oregon Supreme Court declared Senate Bills 822 and 861 unconstitutional in so far as they affect retirement benefits earned before May 6, 2013.
  - System-wide estimated impact is \$5.1 billion
- Per December, 2014, actuarial valuation, PERS has a funded ratio of 84% including side accounts, and 76% excluding side accounts.
- At its September, 2015, meeting the PERS Board reduced the assumed rate of return from 7.75% to 7.50%. Any effect from this change will be reflected in the UO FY2017 reports.



## Agenda Item #3

Quarterly Audit Report and Authorization of External Auditor

The quarterly audit report will be provided at the meeting.

## External (Co-Sourced) Audit Services Summary of Requested Action



The University of Oregon's Office of Internal Audit (IA) is requesting Board approval to enter into a contract with Baker Tilly Beers & Cutler, LLC (Baker Tilly) for purposes of co-sourced audit support. Approval is required per the Delegation of Authority, which stipulates board approval of any external auditor.

As reported in prior meetings, IA is interested in a co-sourced audit model to provide (i) assistance on issue-specific audits where experience may not exist within IA, (ii) additional bandwidth as needed, and (iii) resources to help IA continue to develop and implement best practices.

The University followed a formal procurement process to identify a qualified vendor to perform cosourced audit functions. The procurement selection committee included:

- Trisha Burnett, Chief Auditor, Office of Internal Audit
- Kassy Fisher, Chief of Staff, Office of the VP for Finance and Administration
- Greg Stripp, Chief of Staff, Office of the President
- Angela Wilhelms, University Secretary

The selection committee scored three proposals based on complete and compliant proposal materials. Proposals were evaluated based on quality, approach, experience, knowledge of standards, cost, and available tools and resources. The selection committee selected Baker Tilly, which has done work with the UO in the past.

Terms of the contract are still under final negotiation and will be reported to the EAC when complete. Approval of the contract itself is not needed as the scope will not exceed \$250,000.

## **Executive and Audit Committee Board of Trustees of the University of Oregon**

**Resolution: Relating to an External Auditor** 

Whereas, the University of Oregon (the University) is interested in engaging an external audit firm to provide co-sourced audit services in support of its overall internal audit function;

Whereas the Office of Internal Audit followed a formal procurement process to identify a qualified vendor – Baker Tilly Beers & Cutler, LLC (Baker Tilly) – to perform the aforementioned audit services; and,

Whereas, the Policy on the Retention and Delegation of Authority requires the Board of Trustees (the Board) to approve the appointment of external auditors and the Policy on Committees authorizes the Executive and Audit Committee to act on behalf of the Board;

Now, therefore, the Executive and Audit Committee of the Board of Trustees of the University of Oregon hereby ratifies and approves all prior actions taken on behalf of the University related to the execution of an agreement for internal audit services with Baker Tilly, and further directs the President of the University or his designee(s) to take all actions necessary and appropriate to execute such an agreement upon completion of final negotiations.

Trustee	Yes	No
Bragdon		
ord		
Kari		
illis		
Ralph		
Wilcox		

Moved:



## Agenda Item #4

Strategic Enterprise Risk Management and Compliance

## Strategic Enterprise Risk Management and Compliance Committee (SERMC)

DATE: DECEMBER 1, 2016

PRESENTED BY: ANDRE LE DUC, CHIEF RESILIENCE OFFICER AND ASSOCIATE VICE PRESIDENT, SAFETY AND RISK SERVICES

BOARD OF TRUSTEES OF THE UNIVERSITY OF OREGON



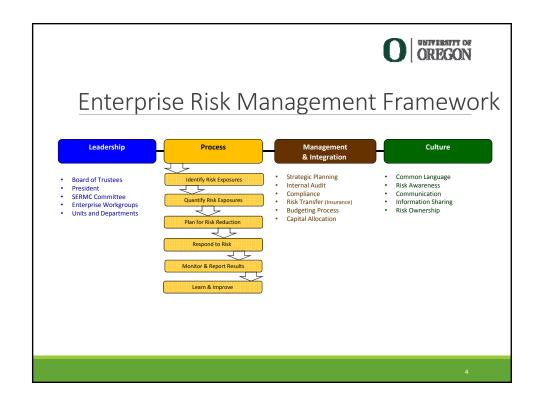
1



## Agenda

- Overview of Enterprise Risk Management
- Role of the Strategic Enterprise Risk Management & Compliance Committee
- 2014-15 risk assessments progress report
- 2016-17 risk assessment matrix update







## **SERMC Committee Charge**

- 1. Develop tools and processes to actively identify, evaluate, and manage university risks.
- 2. Ensure that systems and processes are in place to provide accountability for compliance with university's legal and policy obligations.
- 3. Encourage communications, problem-solving and collaboration across divisions, units and departments.



## Committee Members

Vice President Finance and Administration and Chief Financial Officer (co-chair)

Vice President for Research and Innovation

Vice President and General Counsel to the University

Vice President for Student Life

Vice President for Equity and Inclusion

Vice President for Enrollment Management Associate Vice President for Research

Vice President for University Communications

Vice President for University Advancement

**Director of Intercollegiate Athletics** 

Chief Resilience Officer and Associate Vice President for Safety and Risk Services

Chief Human Resources Officer and Associate Vice President, Human Resources

**Chief Information Officer** 

**Chief Auditor** 

Associate Vice President for Business Affairs

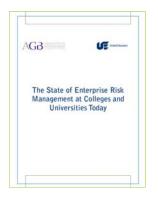
and University Controller

Assistant Vice President for University Initiatives and Collaborations





## Enterprise Risk Assessment Process



- Develop a disciplined process to consider risk in strategic discussions.
- Designate an owner of the risk-identification process.
- Require all top administrators to prioritize risk.
- Evaluate prioritized risks to decide which ones warrant attention at the highest level.
- Require annual written reports on each highpriority risk being monitored.
- Reassess priority risks at the board level at least once a year.
- Look for blind spots.
- Move risk identification deeper into the institution each year.
- · Keep repeating the process.



## Thematic Risk Areas

### **Operational Risk Areas**

- Facilities/Infrastructure
- Academic Affairs
- Emergency Management
- External Relations
- Human Resources
- Information Technology
- Research
- Student Affairs
- Equity and Inclusion

#### **Financial Risk Areas**

**Compliance Risk Areas** 

**Board Governance Risk Areas** 

9



## Sample Quadrant Risk Map

A quadrant risk map is a tool to help determine:

- priorities,
- create risk awareness, and
- direct risk assessments.

Image Source: http://audit.umn.edu/plan\_appA.html

	Low Impact	Moderate Impact	High Impact
Low Likelihood		Commercialization of Intellectual Property	Effective Communication
Moderate Likelihood		Maximzing Value of Multiple Campuses     Meeting Expectations on Workforce Development     Preparedness of Students     Public Perception of the Value of Higher Education	Facilities: Strategic Needs & Alging Infrastructure Federal Research Funding Higher Education Operating Model Human Subjects Research Implementation of Strategic Plans Prioritization: Balancing Breadth Subjects UM Health Success
High Likelihood	Campus Safety and Security	Athletics: Program Integrity and Success of Business Model     IT Infrastructure & Costs     Managing Brand & Reputation	Autonomy     Attracting and Retaining Talent     Data Privary/Security     Student Demographics and Enrollment Strategies



# Risk Impact & Risk Likelihood

	Risk Impact
Scale	Definition
Very high	Core mission impaired, operationally disabling
High	Operations must shift significantly to adjust to conditions created by consequences of risk-related incident or control failure
Moderate	Operational changes are necessary to adjust to conditions created by consequences of risk-related incident or control failure
Low	Consequences of risk-related incident or control failure are tangible, but operations remain largely intact and maintain status quo
	Risk Likelihood
Scale	Definition
Very high	Certain to occur
High	Almost certain to occur
Moderate	May occur within the year
Low	Not likely to occur within the year

11



# Quadrant Risk Map

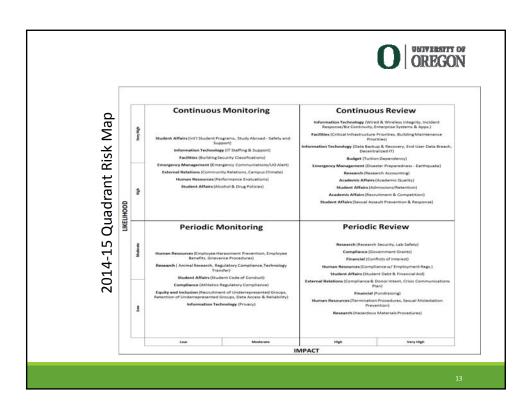
Continuous Review – Risks that have the potential for HIGH or VERY HIGH impact and have a HIGH or VERY HIGH likelihood of occurring.

**Periodic Review** – Risks that have the potential for HIGH or VERY HIGH impact and a LOW or MODERATE likelihood of occurring.

Periodic Monitoring – Risks that have the potential for LOW or MODERATE impact and a LOW or MODERATE likelihood of occurring.

Continuous Monitoring – Risks that have the potential for LOW or MODERATE impact and a HIGH or VERY HIGH likelihood of occurring.







# Continuous Review Quadrant Overview

**Information Technology** (Wired & Wireless Integrity, Enterprise Systems & Apps, Data Backup & Recovery, End User Data Breach, Decentralized IT, etc.)

Facilities (Critical Infrastructure Priorities, Building Maintenance Priorities)

**Budget** (Tuition Dependency)

**Emergency Management** (Disaster Preparedness - Earthquake)

Research (Research Accounting)

Academic Affairs (Academic Quality / Recruitment & Competition)

**Student Affairs** (Sexual Assault Prevention & Response / Admissions & Retention)

# Actions Addressing 2014-15 Continuing Review Items



15



# Information Technology

 $(Wired \& Wireless \, Integrity, Enterprise \, Systems \, \& \, Apps, \, Data \, Backup \, \& \, Recovery, \, End \, User \, Data \, Breach, \, Decentralized \, IT) \, decentral \, and \, Systems \, Breach, \, Decentral \, Control \, Cont$ 

- Implemented new governance structure
- Conducted external audit, strategic planning project, and consulting project on consolidation of IT operations
- Invested \$3m in recurring funds to support critical infrastructure, (e.g., core network equipment)
- Developed new institutional policies (e.g., Data Classification Policy, IT Security Program Policy, Data Security Incident Response Policy)
- Purchased new software to better identify cyberattacks

- Opened Allen Hall Data Center a monitored, physically secure, environmentally controlled institutional server space
- Hired new Chief Information Security Officer and added 2 FTE to Information Security team
- Restructuring of IT organization and leadership in progress
- Chief Information Office (CIO) search in progress



# Facilities/Infrastructure

(Critical Infrastructure Priorities, Building Maintenance Priorities)

- Restructured Campus Planning, Capital Construction, Central Power Station and Facilities Services into one combined portfolio to improve holistic planning and work between units
- Hired new Associate Vice President position for Campus Planning and Facilities Maintenance
- New asset management system being implemented to improve operational efficiencies
- Secured increased funding from State

for capital improvements, as well as major deferred maintenance projects (e.g., Chapman, Klamath)

- Initiated Strategic Energy Management Plan effort to coordinate energy related strategies
- Developed market based approach to operating the central power station

17



# Finance/Budget

(Tuition Dependency)

- Working collaboratively and effectively with all seven institutions to increase state funding for operations and capital
- Enrollment management has added / is adding staff to improve recruitment efforts
- 1 FTE added to enrollment research for analyzing enrollment trends and opportunities
- 3 new regional recruiters (CA & TX)

- Annually evaluate tuition rates vs peer and competitor institutions
- Working to identify and implement cost savings opportunities across the organization
- Regularly performing high-level environmental scans to prepare for external events that impact enrollment, i.e., University of California system's decision to increase enrollment and/or the University of Washington recurring freeze of tuition rates



# **Emergency Management**

(Disaster Preparedness - Earthquake)

- Developed/signed National Intercollegiate Mutual-Aid Agreement
- Reduced total overall insurance cost while increasing coverage for earthquakes seven fold
- Continuing to seismically retrofit higher risk buildings
- Purchased potable water filtration system
- Assessing power delivery options for emergencies
- Continue to expand and maintain Incident Management Team

19



### Research

(Research Accounting)

- Implemented mandatory annual Principal Investigator (PI) certification
- Implemented mandatory annual Department Grant Administrator (DGA) certification
- Completed internal audit on grant management processes with no findings
- Completed external audit on research administration
- Implemented a new online certification for payroll on sponsored projects with no findings



## Academic Affairs

(Academic Quality and Recruitment/Competition

- Secured \$500 million gift to support new Knight Campus for Accelerating Scientific Impact
- Launched five Clusters of Excellence
- Added 27 new net tenure track faculty in last two years
- Created Provost Opportunity Fund for new tenure track faculty hires
- Invested in new High Performance Computing facility for research faculty
- Made significant investments in PhD programs and program lines
- 65 additional new PhD students enrolled AY 16-17
- Hired four new deans to lead schools and colleges

21



### Student Affairs

(Sexual Assault Prevention and Response) - Page 1 of 3

Significant investment in sexual assault prevention and response

- Hired Title IX AVP and funded additional investigators and response support position, recruited and trained volunteers to serve as support for accused students
- Centralized and solidified risk assessment and response protocols to ensure consistency and compliance
- Increased coordinated structure across campus by recruiting Deputy Coordinators in key roles and training a pool of Appeals Officers
- Centralized data tracking and coordinated case management efforts across key departments to ensure remediation and the ability to identify patterns



## Student Affairs

(Sexual Assault Prevention and Response) - Page 2 of 3

- Implemented new student prevention program "Get Explicit" and expanded student SWAT program
- Funded additional self-defense training classes through PE & Rec
- Created two new websites to provide comprehensive information to students
- Launched President's Sexual Assault Prevention Advisory Council and increased outreach to on and off-campus stakeholders
- Updated Student Code of Conduct and standard operating procedures for sexual misconduct cases and all appeals
- Identified and clarified avenues for confidential reporting and increased training for responsible employees

23



### Student Affairs

(Admissions/Retention) - Page 3 of 3

- Launched initiative to increase graduation rates by 10% in five years
- Added two new AVP positions to lead efforts across departments (one AVP position drawn from consolidating & reorganizing of existing portfolios)
- Hired additional advisors; expanded student tutoring programs
- Implemented new Graduate Incentive Grant program
- Launched predictive analytics and advising software (identify curricular road blocks and at-risk students; coordinate advising across campus)
- Launched advising and registration campaign to encourage students to enroll in 16 credits per term
- Approved mandatory live-on campus policy for first-year undergrads (to be implemented Fall 2017)



# Next Steps

#### **Enterprise Risk Assessment Survey:**

- What are current assessments and perceptions of risk?
- Administered October 2016 to Chiefs of Staff and key technical personnel

#### **Enterprise Risk Assessment Workshop:**

 $\,^\circ\,$  Review survey results; discuss emerging issues and identify strategies and actions

#### **Updated Quadrant Risk Map:**

• Updated matrix and items for continuous review; emerging issues

# Enterprise Risk Management: Best Practices for Boards, Presidents, and Chancellors

In private industry, boards and chief executives routinely consider risk in strategic planning, but a new survey by the Association of Governing Boards and United Educators reveals that higher education is lagging behind in this important fiduciary responsibility. (A detailed summary of the survey results is available at <a href="https://www.agb.org/research">www.agb.org/research</a> and at <a href="https://www.ue.org">www.ue.org</a>.) Key survey findings include:

- Sixty percent of respondents said their institutions do not use comprehensive, strategic risk assessment to identify major risks to mission success.
- Fewer than half of the respondents said they "mostly agree" with the statement, "Board members and senior administrators actively engage in discussions regarding institutional risks."
- Five percent of respondents said their institutions have exemplary practices for management of major risks to mission success.

College presidents\* and boards should collaborate in developing and overseeing a system for evaluating campus risks at the strategic level. Specific ways in which the board and president can support risk assessment are recommended in the following Best Practices and Action Steps.

#### **Best Practices**

- **1. Define risk broadly.** Traditionally, institutions focused on financial risks covered by insurance. Current thinking defines "risk" as any impediment to accomplishing institutional goals. In a 2000 report, the National Association of College and Business Officers (NACUBO) discussed the "new language of risk" and identified five types of risk: strategic, financial, operational, compliance, and reputational.
- **2. Recognize both the opportunities and downsides of risk.** Many colleges focus only on the downsides of risk. In addition, they should weigh risks against potential rewards. All successful organizations take risks, and the most promising opportunities often involve heightened risk.
- **3. Develop a culture of evaluating and identifying risk at multiple levels.** Presidents and board members rarely see the first warnings of risk. Institutions need to identify and assess risks regularly at multiple levels so that the most critical ones filter up to top decision-makers.
- **4.** Look at the total cost of risk. Risk is not just about dollars and cents. Institutions must consider all the consequences of risk. For example, in a lawsuit over denial of tenure, there are litigation costs, but there are also non-monetary costs such as lost productivity, distraction from mission, and negative publicity.
- **5. Boards and presidents should collaborate**. They need to engage in candid discussions at the strategic level. By working together, presidents and boards can fulfill their shared responsibility for ensuring the success of the mission and stability of the institution.

<sup>\*</sup> The term "president" includes both presidents and chancellors of higher education institutions.

#### **Action Steps**

- **1. Develop a disciplined process to consider risk in strategic discussions**. Most institutions monitor risk on an ad-hoc basis. Institutions need a disciplined process to ensure that mission-critical risks are elevated from the operational level to strategic discussions of institutional goals. For policy decisions, boards need to ensure that comprehensive risk assessment has occurred.
- **2. Designate an owner of the risk identification process**. Risk identification is the first step of risk evaluation. To ensure the process moves forward, institutions should designate an administrator to oversee risk identification by every department throughout the institution. The right person will vary by institution and could be the president, chief financial officer, risk manager, chief auditor, or general counsel.
- **3. Require all top administrators to prioritize risk.** Once identified, risks should be prioritized based on probability of occurrence and severity of impact.
- **4.** Sift through the prioritized risks to decide which ones warrant attention at the highest level. Boards and presidents need to monitor those risks that could interfere with strategic goals of the institution and establish tolerances for each risk. They should limit the number of risks monitored so that top risks receive sufficient discussion.
- **5.** Require annual written reports on each high-priority risk being monitored. Annual written reports ensure that administrators stay focused. In addition, they allow boards and presidents to monitor progress in managing key risks.
- **6. Re-assess priority risks at the board level at least once a year.** An institution's environment is constantly changing. At least once a year, the board and president need to determine which risks are emerging, and which ones can come off the priority list.
- **7. Look for blind spots**. At least once a year, boards and presidents need to ask, what downside risks are we leaving out, and what opportunities are we missing? Imagine the unimaginable—a flood that closes your campus for a year, a student killing more than 30 classmates, a 20 percent drop in the stock market in one week. All of these "unimaginable" events have occurred.
- **8.** Move risk identification deeper into the institution each year. Many serious risks are first spotted by employees without fancy titles. Who at an institution would first know that campus buildings are developing mold problems, a donor database has security flaws, or a student is becoming dangerous to others?
- **9. Keep repeating the process**. Risk management is not a one-time endeavor. Boards and presidents need a dynamic approach to protect the institution from mission-critical risks and take advantage of emerging opportunities. Most institutions focus on downside risks in the beginning and then move to opportunities as their risk-management processes become more advanced.



Agenda Item #5

**Board Officers** 



The bylaws of the University of Oregon (UO) establish officers for the Board of Trustees (Board), including a chair and vice chair. The bylaws further stipulate that terms for the chair and vice chair shall be three years (approximated based on the Board's meeting schedule). (See Section 5.a)

Current officers are Charles M. Lillis, chair, and Ginevra Ralph, vice chair. Both were elected to their respective positions in January 2014. Thus, reelection or the selection of a new chair or vice chair is timely for the December 2016 meeting.

Chair Lillis and Vice Chair Ralph expressed interest in remaining in their respective positions. No other nominations were received for either position.

The Executive and Audit Committee will discuss this matter during its meeting on December 1 and will make a formal recommendation to the full Board for consideration during the full Board meeting on December 2.



# **Supplemental Materials**



Agenda Item #2 – Supplemental

**Audited FY16 Financial Statements** 



#### FY14 Year End Report - All Funds except Agency

F114 Teal Ella Report - All Fullas excep	JI AE	gency																
			De	signated Ops														
	E	ducation and		and Service					R	estricted Gift								
		General		Center		Auxiliaries		<b>Grant Funds</b>		Funds	C	Other Funds		Plant Funds	I	nternal Bank		Total
State Appropriation	\$	49,104,143	\$	1,216,032	\$	440,000	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	50,820,175
Tuition and Fees	\$	371,310,700	\$	14,211,039	\$	33,815,963	\$	135	\$	(38,600)	\$	-	\$	3,402,193	\$	-	\$	422,701,430
Gifts Grants & Contracts	\$	360,994	\$	3,180,953	\$	14,113	\$	108,204,511	\$	64,486,128	\$	10,000	\$	104,473,149	\$	-	\$	280,729,848
ICC Revenue	\$	18,354,414	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,224,107	\$	-	\$	19,578,521
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,645,596	\$	-	\$	-	\$	-	\$	-	\$	24,645,596
Interest and Investment	\$	4,224,202	\$	11,890,838	\$	373,140	\$	11,486	\$	1,191,941	\$	4,801,799	\$	3,744,088	\$	19,355	\$	26,256,849
Internal Sales	\$	61,839	\$	34,146,799	\$	10,983,499	\$	19,034	\$	6,830	\$	-	\$	-	\$	10,477,400	\$	55,695,401
Sales & Services	\$	2,406,902	\$	9,557,767	\$	124,238,652	\$	2,222,595	\$	1,573,355	\$	-	\$	4,767	\$	-	\$	140,004,038
Other Revenues	\$	1,184,293	\$	951,967	\$	3,317,468	\$	19,682	\$	345,663	\$	-	\$	1,226,267	\$	-	\$	7,045,340
Transfers From Ore State Agencies	\$	4,578	\$	-	\$	-	\$	7,335,473	\$	-	\$	109,877	\$	445,872	\$	-	\$	7,895,800
Total Revenue	\$	447,012,065	\$	75,155,395	\$	173,182,835	\$	142,518,512	\$	67,565,317	\$	4,921,676	\$	114,520,443	\$	10,496,755	\$	1,035,372,998
Salaries and Wages	\$	222,608,462	\$	20,741,342	\$	49,622,815	\$	37,778,645	\$	12,515,270	\$	-	\$	-			\$	343,266,534
OPE Health Benefits	\$	47,844,892	\$	5,086,990	\$	11,610,757	\$	7,868,962	\$	1,315,226	\$	-	\$	-			\$	73,726,827
OPE Retirement	\$	36,488,423	\$	3,608,959	\$	7,381,773	\$	5,554,447	\$	1,576,478	\$	-	\$	-			\$	54,610,080
OPE Other	\$	19,722,274	\$	1,461,930	\$	2,805,213	\$	2,461,604	\$	2,972,415	\$	-	\$	-			\$	29,423,436
OPE GTF Remissions	\$	20,511,551	\$	393,205	_	80,321	\$	2,590,211	\$	205,240	\$	-	\$	-			\$	23,780,528
<b>Total Personnel Services</b>	\$	347,175,602	\$	31,292,427	\$	71,500,878	\$	56,253,869	\$	18,584,629	\$	-	\$	-			\$	524,807,405
Service & Supplies	\$	88,132,382	\$	27,619,023	\$	71,426,924	\$	25,029,442	\$	27,279,769	\$	1,027,214	\$	19,371,605	\$	695,703	\$	260,582,062
-	\$	1,821	\$	14,853,103	•	11,635,261		447,137	\$	1,421		-	\$	-	\$	-	\$	26,938,743
Internal Sales Reimbursements	\$	(16,399,583)	\$	(2,678,293)	\$	-	\$	(31,316)	\$	(50,245)	\$	-	\$	(1,024)	\$	-	\$	(19,160,461)
Indirect Costs	\$	408,552	\$	1,980,379	\$	5,316,448	\$	20,424,850	\$	-	\$	297,638	\$	-	\$	-	\$	28,427,867
Depreciation/Amortization Expense	\$	-	\$	4,294,350	\$	22,455,449	\$	-	\$	-	\$	-	\$	26,091,170	\$	-	\$	52,840,969
Student Aid	\$	2,524,270	\$	652,210	\$	7,452,501	\$	38,015,452	\$	16,893,700	\$		\$	-	\$	-	\$	65,830,763
Total General Expense	\$	74,667,442	\$	46,720,772	\$	118,286,583	\$	83,885,565	\$	44,124,645	\$	1,617,482	\$	45,461,751	\$	695,703	\$	415,459,943
Net Transfers	\$	6,419,081	\$	(707,525)	\$	989,854	\$	521,561	\$	78,349	\$	4,995	\$	(103,814,413)	\$	(10,855,811)	\$	(107,363,909)
Total Expense		428,262,125	\$	77,305,674		190,777,315	_	140,660,995	\$		\$		\$	(58,352,662)		(10,160,108)	_	832,903,439
Net	\$	18,749,940	\$	(2,150,279)	\$	(17,594,480)	\$	1,857,517	\$	4,777,694	\$	3,299,199	\$	172,873,105	\$	20,656,863	\$	202,469,559
Beginning Fund Balance		62,875,481		50,530,572		200,566,687		,	\$	10,082,059	\$	55,643,202	\$	346,022,642		-	\$	726,283,262
Capital Expenditures		(4,345,158)		(54,213)		(5,519)		(1,985,398)		(432,527)		-	\$	(155,198,110)		-	\$	(162,020,925)
Net (from above)		18,749,939	\$	(2,150,278)		(17,594,482)		1,857,517		4,777,695	\$	3,299,200	\$	172,873,104		-,,	\$	202,469,559
Fund Additions/Deductions*	_	-	\$	4,441,981		64,141,031		-	\$	-	\$	-	\$	21,269,572		(42,074,697)		47,777,887
Ending Fund Balance	\$	77,280,262	\$	52,768,062	\$	247,107,717	\$	434,738	\$	14,427,227	\$	58,942,402	\$	384,967,208	\$	(21,417,833)	\$	814,509,783
Year-End Accounting Entries **	\$	(28,198,502)	\$	(2,770,026)	\$	23,111,722	\$	(513,972)	\$	(168,742)	\$	149,105	\$	(62,468,753)	\$	31,780,996	\$	(39,078,172)
Net Coult-1 A	Ļ		۲.	20 402 444	¢	254 550 572	۲.		Ļ		Ļ		¢	200 500 404	,		,	F47 C02 470
Net Capital Assets		-	\$	26,483,441	\$ \$	254,559,573		-	\$	-	\$	-	\$	266,560,464		-	\$ \$	547,603,478
Other Restricted Net Assets		-	Y	-	7	-	\$	2,141,227	\$	12,038,024	\$	58,328,958	\$	48,760,138		-	~	121,268,347
Unrestricted Net Assets		49,081,760	\$	-,- ,	\$	15,659,867	\$		\$	- 42.022.02	\$		\$	7,177,852		-,,	\$	106,559,786
Total Net Assets	Ş	49,081,760	\$	49,998,035	Ş	270,219,440	Ş	2,141,227	\$	12,038,024	\$	59,091,507	\$	322,498,454	Ş	10,363,163	\$	775,431,611

<sup>\*-</sup> Due to Capital Improvements and Debt Accounting entries

 $<sup>\</sup>hbox{\it **-} Year-End\ Accounting - e.q.\ Allocate\ Pension\ Liability,\ Reclass\ Cash\ to\ Investments,\ Allocate\ Debt$ 



### FY15 Actual's Quarter 4 (July - June) Report - All Funds except Agency and Clearing Designated Ons

		De	esignated Ops	;															
	<b>Education and</b>		and Service					Re	estricted Gift								Total from	Year-End	
	General		Center	P	Auxiliaries	G	Grant Funds		Funds	C	Other Funds	P	lant Funds	In	ternal Bank	(	Operations	Reporting Adj.	Total
State Appropriation \$	56,111,454	\$	1,216,016	\$	440,000	\$	60,000	\$	-	\$	-	\$	-	\$	31,448	\$	57,858,918		
Tuition and Fees \$	372,366,154	\$	12,267,619	\$	38,787,466	\$	211	\$	(27,981)	\$	-	\$	-	\$	3,288,507	\$	426,681,976		
Gifts Grants & Contracts \$	336,462	\$	5,718,677	\$	103,974	\$	107,381,317	\$	57,096,891	\$	2,000	\$	11,954,359	\$	-	\$	182,593,680		
ICC Revenue \$	19,185,870	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,311,975	\$	-	\$	20,497,845		
Federal Student Aid \$	-	\$	-	\$	-	\$	24,381,695	\$	-	\$	-	\$	-	\$	-	\$	24,381,695		
Interest and Investment \$	5,186,262	\$	12,827,784	\$	481,532	\$	13,596	\$	1,315,306	\$	(613,809)	\$	15,206,704	\$	2,343,555	\$	36,760,930		
Internal Sales \$	24,075	\$	34,989,109	\$	13,087,757	\$	18,413	\$	2,250	\$	-	\$	-	\$	21,701,056	\$	69,822,660		
Sales & Services \$	2,561,521	\$	11,134,093	\$ 1	133,642,285	\$	1,082,146	\$	1,736,593	\$	-	\$	-	\$	-	\$	150,156,639		
Other Revenues \$	2,394,119	\$	2,255,718	\$	2,011,062	\$	-	\$	352,716	\$	-	\$	105,605	\$	-	\$	7,119,221		
Transfers From Ore State Agencies \$	259,292	\$	-	\$	-	\$	7,615,280	\$	-	\$	-	\$	8,998,000	\$	4,902,962	\$	21,775,533		
Total Revenue \$	458,425,209	\$	80,409,016	\$ 1	88,554,076	\$	140,552,657	\$	60,475,776	\$	(611,809)	\$	37,576,643	\$	32,267,528	\$	997,649,097		
Salaries and Wages \$	239,906,266	\$	23,301,513	\$	54,105,857	\$	37,363,399	\$	13,278,159	\$	-	\$	-	\$	149,508	\$	368,104,702		
OPE Health Benefits \$	50,044,694	\$	5,281,580	\$	11,872,839	\$	7,521,003	\$	1,307,960	\$	-	\$	-	\$	16,169	\$	76,044,245		
OPE Retirement \$	39,273,259	\$	3,975,541	\$	7,788,454	\$	5,432,679	\$	1,711,494	\$	-	\$	-	\$	18,061	\$	58,199,488		
OPE Other \$	22,381,290	\$	2,045,257	\$	4,132,984	\$	2,554,429	\$	2,342,573	\$	-	\$	-	\$	12,202	\$	33,468,735		
OPE GTF Remissions \$	21,621,966	\$	372,311	\$	115,807	\$	1,808,500	\$	203,086	\$	-	\$	-	\$	-	\$	24,121,669		
Total Personnel Services \$	373,227,474	\$	34,976,201	\$	78,015,942	\$	54,680,011	\$	18,843,272	\$	-	\$	-	\$	195,940	\$	559,938,839		_
Service & Supplies \$	90,732,301	\$	23,487,612	\$	70,915,621	\$	26,066,897	\$	17,186,820	\$	633,491	\$	1,952,497	\$	28,306,764	\$	259,282,003		
Merchandise-Resale/Redistribution \$	3,030	\$	14,925,166	\$	13,260,827	\$	4,000	\$	145	\$	-	\$	-	\$	-	\$	28,193,168		
Internal Sales Reimbursements \$	(14,374,610)	\$	(2,194,983)		(1,229,573)		(26,102)	\$	(68,913)	\$	-	\$	-	\$	-	\$	(17,894,182)		
Indirect Costs \$	473,595		2,234,456				20,541,823		4		271,341	\$	-	\$	-	\$	29,426,209		
Depreciation/Amortization Expense \$	· -	\$			23,292,735		-	\$	-	\$	•	\$	26,815,394	\$	-	\$	54,482,489		
Student Aid \$	4,527,042	\$	363,710				36,277,777	\$	17,435,672	\$	159,177	\$	-	\$	-	\$	66,576,579		
Total General Expense \$		\$		_			82,864,394		34,553,727	_		\$	28,767,891	\$	28,306,764	\$	420,066,265		_
			, ,		, ,												, ,		
Net Transfers Out/(In) \$	7,290,091	\$	(3,139,405)	\$	1,865,515	\$	1,440,188	\$	4,822,572	\$	4,472	\$ (	(59,283,433)	\$	47,000,000	\$	-		
., ,					, ,						•								
Total Expense \$	461,878,922	\$	75,027,117	\$ 1	199,839,258	\$	138,984,594	\$	58,219,571	\$	1,068,481	\$ (	(30,515,542)	\$	75,502,703	\$	980,005,104		
Net S	(3,453,713)	\$	5,381,898	\$ (	(11,285,182)	\$	1,568,064	\$	2,256,205	\$	(1,680,290)	\$	68,092,185	\$ (	43,235,175)	\$	17,643,993		-
·	,,,,,	·	, ,									Ť		•			, ,		
Beginning Fund Balance \$	77,280,262	\$	52,768,061	\$ 2	247,107,718	\$	2,655,199	\$	14,427,227	\$	58,942,402	\$ 3	344,037,133	\$	19,512,241	\$	816,730,244		
Capital Expenditures \$					(2,208,910)		(1,617,697)		(451,246)				(91,694,444)				(101,850,070)		
Net (from above)			, , ,		(11,285,182)		,				(1,680,290)								
Fund Additions/Deductions*					53,929,613	_	,,	Ś										\$ (58,276,671)	
Ending BANNER Fund Balance \$		_			287,543,239	Ś	2,605,566	Ś		_	, , ,	_		_		_		\$ (58,276,671)	\$ 906.716.267
	,,	•	,,		,,	•	_,	•	,,	•		, -	,	•	(-,,,	•	,,	+ (,,,	+,
Year-End Accounting Entries																		\$ (18.054.008)	\$ (18,054,008)
																		\$ (76,330,678)	
																		, (,555,676)	,, <b>,</b>
Net Capital Assets		\$	25,895,326	\$ 2	234.347.912							\$ 4	149,800,673			Ś	710,043,911		\$ 710,043,911
Other Restricted Net Assets		~	,,	~ -	.,,	\$	2,605,566	Ś	18,822,233	\$	25.787.115		51,828,755	Ś	8,472,085		107,515,754	\$ (7,038,694)	\$ 100,477,060
Unrestricted Net Assets	66.636.308	Ś	34,142,289	Ś	53.195.327	7	_,,	7	,,	7	_,,,	\$						\$ (69,291,985)	
Total Net Assets		_	60,037,615	_		\$	2.605.566	\$	18.822.233	Ś	25.787.115							\$ (76,330,678)	
. 3 3 3 . 1 6 7 7 3 5 6 5 9	55,555,566	7	,,	· -	,,	~	_,,,,,,,,,	~	_5,5,_55	~	,,	7 -	,_,	+	(-,. 00,0-1	~	,	+ (. 5,555,575)	+ -00,00=,=00

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

Column: Year-End Reporting Adjustments includes items such as Pension Liability (GASB68), OPEB (GASB45), Pollution Remediation Liability (GASB49), and SLGRP Pool Liability



#### FY16 Budget Projection - All Funds except Agency and Clearing

F116 Budget Projection - All Funds except Ag	gen	icy and Clearin	_	esignated Ops													
	F	ducation and		and Service				R	estricted Gift								
		General		Center		Auxiliaries	Grant Funds	•••	Funds	c	Other Funds		Plant Funds	lı.	nternal Bank		Total
State Appropriation	Ś	65,199,000	\$	1,216,000	\$	440,000	\$ 60,000	\$	-	\$	-	Ś	-	\$	-	\$	66,915,000
Tuition and Fees	\$	388,020,000	\$	8,135,000	\$	40,027,000	\$ 200	\$	(1,190)		_	\$	_	\$	3,200,000	\$	439,381,010
Gifts Grants & Contracts	\$	350,000	\$	4,080,000	-	100,000	\$	\$	58,321,000	\$	2,000	\$	16,500,000	\$	-	\$	186,853,000
ICC Revenue	\$	20,000,000	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	20,000,000
Federal Student Aid	\$	-	\$	-	\$	-	\$ 24,500,000	\$	-	\$	-	\$	-	\$	-	\$	24,500,000
Interest and Investment	\$	5,110,000	\$	12,550,000	\$	438,003	\$ 14,000	\$	1,302,512	\$	936,340	\$	149,952	\$	(264,395)	\$	20,236,412
Internal Sales	\$	50,000	\$	34,848,000	\$	12,841,000	\$ 19,000	\$	4,000	\$	-	\$	-	\$	27,915,281	\$	75,677,281
Sales & Services	\$	2,922,000	\$	10,944,000	\$	133,990,000	\$ 1,000,000	\$	1,694,000	\$	-	\$	-	\$	-	\$	150,550,000
Other Revenues	\$	1,529,000	\$	2,092,000	\$	2,000,000	\$ -	\$	363,000	\$	-	\$	100,000	\$	-	\$	6,084,000
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$ 7,600,000	\$	-	\$	-	\$	9,500,000	\$	-	\$	17,100,000
Total Revenue	\$	483,180,000	\$	73,865,000	\$	189,836,003	\$ 140,693,200	\$	61,683,322	\$	938,340	\$	26,249,952	\$	30,850,886	\$ :	1,007,296,703
Salaries and Wages	\$	250,204,000	\$	21,542,000	\$	57,448,000	\$ 35,621,000	\$	15,669,000	\$	-	\$	-	\$	215,000	\$	380,699,000
OPE Health Benefits	\$	50,142,000	\$	4,889,000	\$	13,000,000	\$ 7,379,000	\$	1,721,000	\$	-	\$	-	\$	29,184	\$	77,160,184
OPE Retirement	\$	44,470,000	\$	4,221,000	\$	8,484,000	\$ 5,545,000	\$	2,000,000	\$	-	\$	-	\$	37,000	\$	64,757,000
OPE Other	\$	20,335,000	\$	1,794,000	\$	4,105,000	\$ 2,515,000	\$	2,175,000	\$	-	\$	-	\$	17,857	\$	30,941,857
OPE GTF Remissions	\$	22,060,000	\$	133,000	\$	116,000	\$ 1,700,000	\$	334,000	\$	-	\$	-	\$	-	\$	24,343,000
Total Personnel Services	\$	387,211,000	\$	32,579,000	\$	83,153,000	\$ 52,760,000	\$	21,899,000	\$	-	\$	-	\$	299,041	\$	577,901,041
Service & Supplies	\$	96,000,000	\$	22,442,000	\$	71,013,000	\$ 26,000,000	\$	17,521,000	\$	163,000	\$	6,450,000	\$	29,315,457	\$	268,904,457
Merchandise-Resale/Redistribution	\$	2,000	\$	15,867,000	\$	12,459,000	\$ 10,000	\$	-	\$	-	\$	-	\$	-	\$	28,338,000
Internal Sales Reimbursements	\$	(16,531,000)	\$	(941,000)	\$	(1,062,000)	\$ (30,000)	\$	(100,000)	\$	-	\$	-	\$	-	\$	(18,664,000)
Indirect Costs	\$	508,000	\$	2,533,000	\$	6,332,000	\$ 20,000,000	\$	-	\$	280,000	\$	-	\$	-	\$	29,653,000
Depreciation/Amortization Expense	\$	-	\$	4,100,000	\$	24,100,000	\$ -	\$	-	\$	-	\$	28,000,000	\$	-	\$	56,200,000
Student Aid	\$	2,000,000	\$	941,000	\$	1,504,000	\$ 37,000,000	\$	21,515,000	\$	200,000	\$	-	\$	-	\$	63,160,000
Total General Expense	\$	81,979,000	\$	44,942,000	\$	114,346,000	\$ 82,980,000	\$	38,936,000	\$	643,000	\$	34,450,000	\$	29,315,457	\$	427,591,457
Net Transfers Out(In)	\$	8,000,000	\$	(1,360,158)	\$	(4,002,763)	\$ 1,440,000	\$	3,800,000	\$	(4,000)	\$	(7,873,079)	\$	-	\$	-
Total Expense	\$	477,190,000	\$	76,160,842	\$	193,496,237	\$ 137,180,000	\$	64,635,000	\$	639,000	\$	26,576,921	\$	29,614,498	\$ :	1,005,492,498
Net	\$	5,990,000	\$	(2,295,842)	\$	(3,660,234)	\$ 3,513,200	\$	(2,951,678)	\$	299,340	\$	(326,969)	\$	1,236,388	\$	1,804,205
Beginning Fund Balance	\$	66,636,308	\$	60,037,615	\$	287,543,239	\$ 2,605,566	\$	18,822,233	\$	25,787,115	\$	510,341,484	\$	(6,780,621)	\$	964,992,938
Capital Expenditures	\$	(5,500,000)	\$	(70,000)	\$	(86,000)	\$ (1,795,000)	\$	(249,000)	\$	-	\$	(122,550,000)	\$	-	\$	(130,250,000)
Net (from above)	\$	5,990,000	\$	(2,295,842)	\$	(3,660,234)	\$ 3,513,200	\$	(2,951,678)	\$	299,340	\$	(326,969)	\$	1,236,388	\$	1,804,205
Fund Additions/Deductions*	\$	-	\$	504,460	\$	50,000,000	\$ -	\$	-	\$	-	\$	50,000,000	\$	-	\$	100,504,460
Ending Fund Balance	\$	67,126,308	\$	58,176,233	\$	333,797,005	\$ 4,323,766	\$	15,621,555	\$	26,086,455	\$	437,464,515	\$	(5,544,233)	\$	937,051,603
Year-End Accounting Entries **		TBD		TBD		TBD	TBD		TBD		TBD		TBD		TBD		TBD
Net Capital Assets		TBD		TBD		TBD	TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD	TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD	TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD	TBD		TBD		TBD		TBD		TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 Actual's Quarter 3 Report - All Funds except Agency and Clearing

FY16 Actual's Quarter 3 Report - All Funds exc	cept Agency and Cie		esignated Ops													
	Education and		and Service					R	estricted Gift							
	General		Center		Auxiliaries		Grant Funds		Funds	Ot	ther Funds	1	Plant Funds	lı	nternal Bank	Total
State Appropriation	\$ 54,624,154	\$	912,018	\$	339,900	\$	46,350	\$	-	\$	-	\$	-	\$	-	\$ 55,922,422
Tuition and Fees	\$ 389,781,099	\$	6,871,508	\$	39,343,401	\$	-	\$	(1,700)	\$	-	\$	-	\$	3,235,959	\$ 439,230,267
Gifts Grants & Contracts	\$ 340,479	\$	2,572,080	\$	24,922	\$	79,484,454	\$	39,122,609	\$	-	\$	17,124,167	\$	-	\$ 138,668,711
ICC Revenue	\$ 15,483,539	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 15,483,539
Federal Student Aid	\$ -	\$	-	\$	-	\$	23,010,952	\$	-	\$	-	\$	-	\$	-	\$ 23,010,952
Interest and Investment	\$ 3,492,682	\$	10,242,880	\$	331,845	\$	15,223	\$	219,244	\$	370,753	\$	3,634,705	\$	433,510	\$ 18,740,840
Internal Sales	\$ 91,897	\$	26,088,120	\$	9,416,413	\$	-	\$	5,622	\$	-	\$	-	\$	19,565,149	\$ 55,167,202
Sales & Services	\$ 1,741,204	\$	8,664,260	\$	101,498,249	\$	300,533	\$	1,006,019	\$	-	\$	38,000	\$	-	\$ 113,248,264
Other Revenues	\$ 479,490	\$	1,981,632	\$	5,259,675	\$	-	\$	366,297	\$	-	\$	40,416	\$	-	\$ 8,127,511
Transfers From Ore State Agencies	\$ -	\$	-	\$		\$	5,794,251	\$	-	\$	-	\$	-	\$	-	\$ 5,794,251
Total Revenue	\$ 466,034,543	\$	57,332,499	\$	156,214,405	\$	108,651,762	\$	40,718,092	\$	370,753	\$	20,837,288	\$	23,234,618	\$ 873,393,960
Salaries and Wages	\$ 185,415,694	\$	15,600,479	\$	39,062,149	\$	28,785,712	\$	13,434,124	\$	-	\$	-	\$	162,470	\$ 282,460,628
OPE Health Benefits	\$ 38,502,506	\$	3,472,258	\$	8,966,099	\$	5,658,053	\$	1,040,737	\$	-	\$	-	\$	22,368	\$ 57,662,021
OPE Retirement	\$ 31,511,715	\$	2,887,457	\$	5,671,528	\$	4,412,051	\$	1,598,995	\$	-	\$	-	\$	18,828	\$ 46,100,574
OPE Other	\$ 14,496,891	\$	1,335,578	\$	2,886,615	\$	1,976,055	\$	768,313	\$	-	\$	-	\$	12,872	\$ 21,476,324
OPE GTF Remissions	\$ 17,570,104	\$	204,859	\$	96,601	\$	1,242,775	\$	158,561	\$	-	\$	-	\$	-	\$ 19,272,900
Total Personnel Services	\$ 287,496,911	\$	23,500,632	\$	56,682,992	\$	42,074,646	\$	17,000,730	\$	-	\$	-	\$	216,538	\$ 426,972,448
Service & Supplies	\$ 68,020,952	\$	16,357,797	\$	52,190,299	\$	17,253,840	\$	15,461,436	\$	(516,770)	\$	2,597,333	\$	27,802,207	\$ 199,167,093
Merchandise-Resale/Redistribution	\$ 669	\$	9,989,952	\$	8,420,108	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 18,410,728
Internal Sales Reimbursements	\$ (13,839,607)	\$	(288,144)	\$	(987,003)	\$	(24,800)	\$	(103,537)		-	\$	-	\$	-	\$ (15,243,092)
	\$ 394,916			\$		\$	15,483,539	\$	-	\$	272,335	\$	-	\$	-	\$ 22,513,808
- P	\$ -	\$	3,185,662				-	\$	-	\$	-	\$	20,858,443	\$	-	\$ 42,077,525
Student Aid	\$ 3,232,678	\$	576,962	\$		\$		\$	24,349,985	\$	195,376	\$		\$	-	\$ 63,951,874
Total General Expense	\$ 57,809,607	\$	31,848,151	Ş	83,110,475	Ş	67,192,895	\$	39,707,884	\$	(49,059)	\$	23,455,776	\$	27,802,207	\$ 330,877,936
Net Transfers Out/(In)	\$ 8,940,938	\$	(1,842,646)	\$	(2,288,806)	\$	653,115	\$	5,232,029	\$	-	\$	(10,110,004)	\$	(584,626)	\$ 0
Total Expense	<u> </u>		53,506,137	_		_	109,920,657	\$	61,940,642		<u> </u>	\$	13,345,772	\$	27,434,119	\$ 757,850,384
Net	\$ 111,787,087	\$	3,826,362	\$	18,709,744	\$	(1,268,894)	\$	(21,222,551)	\$	419,812	\$	7,491,516	\$	(4,199,501)	\$ 115,543,575
Beginning Fund Balance	\$ 66,666,078	\$	60,111,693	\$	285,546,172	\$	(73,006)	\$	18,822,236	\$	25,858,418	\$	475,886,355	\$	27,298,079	\$ 960,116,024
Capital Expenditures	\$ (5,261,175)	\$	(203,420)	\$	(486)	\$	(1,956,901)	\$	(725,157)	\$	-	\$	(74,866,257)	\$	-	\$ (83,013,396)
Net (from above)	\$ 111,787,087	\$	3,826,362	\$	18,709,744	\$	(1,268,894)	\$	(21,222,551)	\$	419,812	\$	7,491,516	\$	(4,199,501)	\$ 115,543,575
Fund Additions/Deductions*		_	·	\$	,		-	\$	-	\$	-	\$	7,844,664		-	\$ 8,571,335
Ending Fund Balance	\$ 173,191,944	\$	64,546,871	\$	304,169,911	\$	(3,298,801)	\$	(3,125,472)	\$	26,278,231	\$	416,356,277	\$	23,098,578	\$ 1,001,217,539
Year-End Accounting Entries **	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD	TBD
Net Capital Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD	TBD
Other Restricted Net Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD	TBD
Unrestricted Net Assets _	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD	TBD
Total Net Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 3 - Education and General

F110 00 B01 Quarter 3 - Luucation and Gen	ciai								Updated
			FY16 Q3 Actual		FY16 Q3		FY16 Q2 Projection		Projection
	FY16 Updated		as percent of		inc/(dec) from	FY15 Total	compared to FY15	FY16 Updated	•
	Projection Q2	FY16 Actual Q3	•	FY15 Actual Q3	FY15 Q3	Actual	Total as percent	Projection Q3	FY15
State Appropriation	\$ 65,199,000	\$ 54,624,154	83.8%		16.0%		16.2%		16.2%
Tuition and Fees	\$ 390,000,000			\$ 367,740,532	6.0% \$			\$ 392,500,000	5.4%
Gifts Grants & Contracts	\$ 350,000	\$ 340,479	97.3%		429.3% \$			\$ 350,000	4.0%
ICC Revenue	\$ 20,000,000	\$ 15,483,539	77.4%		6.5% \$	•	4.2%	•	5.8%
Federal Student Aid	\$ 20,000,000	\$ 15,405,555	- 1		- \$			\$ -	5.070
Interest and Investment	\$ 5,110,000	\$ 3,492,682	68.3%	•	62.0%		-1.5%	•	-1.5%
Internal Sales	\$ 100,000	\$ 91,897	91.9%		194.4%		315.4%		315.4%
Sales & Services			59.6%		2.6%	,	14.1%		14.1%
							-36.1%		
Other Revenues	\$ 1,529,000		31.4%	-	-13.8% \$				-15.3%
Transfers From Ore State Agencies	\$ -	\$ -	- :	·	-100.0% \$		-100.0%	·	-100.0%
i otai kevenue	\$ 485,210,000	\$ 466,034,543	96.0%	\$ 433,947,340	7.4%	458,425,209	5.8%	\$ 488,510,000	6.6%
Salaries and Wages	\$ 252,167,000	\$ 185,415,694	73.5%	\$ 176,013,734	5.3% \$	239,906,266	5.1%	\$ 252,167,000	5.1%
OPE Health Benefits	\$ 51,700,000	\$ 38,502,506	74.5%	\$ 37,543,688	2.6% \$	50,044,694	3.3%	\$ 51,700,000	3.3%
OPE Retirement	\$ 43,200,000	\$ 31,511,715	72.9%	\$ 28,704,225	9.8% \$	39,273,259	10.0%	\$ 43,200,000	10.0%
OPE Other	\$ 21,200,000	\$ 14,496,891	68.4%	\$ 13,068,157	10.9% \$	22,381,290	-5.3%	\$ 21,700,000	-3.0%
OPE GTF Remissions		\$ 17,570,104		\$ 21,248,886	-17.3% \$			\$ 22,060,000	2.0%
Total Personnel Services		\$ 287,496,911		\$ 276,578,689	•	373,227,474		\$ 390,827,000	4.7%
	,,. ,	, , , , , , ,		,,				,,- ,	
Service & Supplies	\$ 96,000,000	\$ 68,020,952	70.9%	\$ 61,569,920	10.5% \$	90,732,301	5.8%	\$ 96,000,000	5.8%
Merchandise-Resale/Redistribution	\$ 2,000	\$ 669	33.4%	\$ 1,480	-54.8% \$	3,030	-34.0%	\$ 2,000	-34.0%
Internal Sales Reimbursements	\$ (16,531,000)	\$ (13,839,607)	83.7%	\$ (10,334,394)	33.9% \$	(14,374,610)	15.0%	\$ (17,281,000)	20.2%
Indirect Costs	\$ 508,000	\$ 394,916	77.7%	\$ 330,867	19.4% \$		7.3%		7.3%
Depreciation/Amortization Expense	\$ -	\$ -	- :	\$ -	- 5	-	-	\$ -	-
Student Aid	\$ 2,000,000	\$ 3,232,678	161.6%	\$ 2,274,172	42.1%	4,527,042	-55.8%	\$ 2,000,000	-55.8%
Total General Expense		\$ 57,809,607	70.5%	· · · · · · · · · · · · · · · · · · ·	7.4%	\$81,361,357	0.8%		-0.2%
	,,,	,,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,		,,,	
Net Transfers Out(In)	\$ 8,000,000	\$ 8,940,938	111.8%	\$ 6,630,502	34.8%	7,290,091	9.7%	\$ 10,499,143	44.0%
,	, -,,	, -,-		, .,,.		,,		\$ -	
Total Expense	\$ 480,306,000	\$ 354,247,455	73.8%	\$ 337,051,236	5.1%	461,878,922	4.0%	\$ 482,555,143	4.5%
Net		\$ 111,787,087	2279.5%	· · · · · · · · · · · · · · · · · · ·	15.4%		-242.0%		-272.4%
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	¥ ===,: 0:,00:		+ 50,000,00		(0, 100, 100,	,,,	<b>4</b>	27 21 170
Beginning Fund Balance	\$ 66,666,078	\$ 66,666,078	100.0%	\$ 77,280,262	-13.7% \$	77,280,262	-13.7%	\$ 66,666,078	-13.7%
Capital Expenditures	\$ (5,500,000)	\$ (5,261,175)	95.7%	\$ (4,550,611)	15.6% \$	(5,806,747)	-5.3%	\$ (5,500,000)	-5.3%
Net (from above)	\$ 4,904,000	\$ 111,787,087	2279.5%	\$ 96,896,104	15.4% \$	(3,453,713)	-242.0%	\$ 5,954,857	-272.4%
Fund Additions/Deductions*		\$ (46)	-		- Ś		-100.0%		-100.0%
Ending Fund Balance		\$ 173,191,944	262.1%	\$ 169,625,755	2.1%		-0.8%	·	0.7%
		,,-		, ,	•		2.270	,,	
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
,									
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	_
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 3 - Designated Operations and Service Centers

FY16 Q2 Projection FY16 Q3 FY16 Q3 Actual compared to Updated FY16 Updated inc/(dec) from as percent of FY15 Total FY15 Total as FY16 Updated Projection Projection Q2 FY16 Actual Q3 projection FY15 Actual Q3 FY15 Q3 Actual Projection Q3 compared to FY15 percent State Appropriation 1,216,000 Ś 75.0% \$ 912,008 0% \$ 0.0% \$ 1,216,000 0.0% 912,018 1,216,016 **Tuition and Fees** 8,135,000 \$ 6,871,508 84.5% \$ 12,155,359 -43% \$ 12,267,619 -33.7% \$ 7,035,000 -42.7% \$ -6% \$ Gifts Grants & Contracts 4,080,000 2,572,080 63.0% \$ 2,727,772 5,718,677 -28.7% \$ 4,080,000 -28.7% Ś Ś - \$ - \$ - \$ ICC Revenue \$ - \$ - \$ Federal Student Aid Ś - \$ Interest and Investment 12,550,000 \$ 10,242,880 81.6% \$ 9,105,920 12% \$ 12,827,784 -2.2% \$ 12,550,000 -2.2% **Internal Sales** 34,848,000 \$ 26,088,120 74.9% \$ 25,446,354 3% \$ 34,989,109 -0.4% \$ 34,848,000 -0.4% 10,944,000 \$ 8,664,260 4% \$ -1.7% \$ Sales & Services 79.2% \$ 8,326,756 11,134,093 10,944,000 -1.7% Other Revenues 2,092,000 \$ 1,981,632 94.7% \$ 995,835 99% \$ 2,255,718 -7.3% \$ 2,092,000 -7.3% Transfers From Ore State Agencies \$ \$ \$ \$ -9.5% 57.332.499 77.6% \$ -8.1% \$ Total Revenue \$ 73.865.000 S 59.670.004 -4% S 80.409.016 72.765.000 Salaries and Wages \$ 21.542.000 \$ 15.600.479 72.4% \$ 17,917,266 -13% S 23.301.513 -7.6% \$ 21.542.000 -7.6% \$ **OPE Health Benefits** 4,889,000 3,472,258 71.0% \$ 3,999,716 -13% \$ 5,281,580 -7.4% \$ 4,889,000 -7.4% **OPE Retirement** 4,221,000 \$ 2,887,457 68.4% \$ 3,027,970 -5% \$ 3,975,541 6.2% \$ 4,221,000 6.2% **OPE Other** 1,794,000 \$ 1,335,578 74.4% \$ 1,404,748 -5% \$ 2,045,257 -12.3% \$ 1,794,000 -12.3% **OPE GTF Remissions** \$ 288,930 -29% \$ -64.3% \$ 133,000 204,859 154.0% \$ 372,311 210,000 -43.6% Total Personnel Services \$ 32,579,000 \$ 23,500,632 72.1% \$ 26,638,630 -12% \$ 34,976,201 -6.9% \$ 32,656,000 -6.6% Service & Supplies 22,442,000 \$ 16,357,797 72.9% \$ 17,628,699 -7% \$ 23,487,612 -4.5% \$ 22,442,000 -4.5% 9.989.952 -6% \$ Merchandise-Resale/Redistribution 15,867,000 \$ 63.0% \$ 10,629,401 14.925.166 6.3% \$ 15.867.000 6.3% Internal Sales Reimbursements (941.000) \$ (288, 144)30.6% \$ (314,366)-8% \$ (2,194,983)-57.1% \$ (941.000) -57.1% **Indirect Costs** 2,533,000 \$ 2,025,923 80.0% \$ 1,576,705 28% \$ 2,234,456 13.4% \$ 2,533,000 13.4% Depreciation/Amortization Expense \$ 4,100,000 \$ 3,185,662 77.7% \$ 3,244,629 -2% \$ 4,374,360 -6.3% \$ 4,100,000 -6.3% -9% \$ Student Aid 941,000 \$ 576,962 61.3% \$ 636,066 363,710 158.7% \$ 941,000 158.7% Total General Expense \$ 44,942,000 \$ 70.9% \$ -5% Ś 4.1% \$ 31,848,151 33,401,134 43,190,322 44.942.000 4.1% Net Transfers Out(In) \$ 135.5% \$ (1,360,158) \$ (1,842,646) (3,553,195)-48% \$ (3,139,405)-56.7% \$ (1,842,646) -41.3% Total Expense \$ 76,160,842 \$ 53,506,137 70.3% \$ 56,486,569 -5% \$ 75,027,117 1.5% \$ 75,755,354 1.0% Net \$ (2,295,842) \$ 3,826,362 -166.7% \$ 3,183,435 20% \$ 5,381,898 -142.7% \$ (2,990,354)-155.6% Beginning Fund Balance \$ 100.0% \$ 14% \$ 13.9% 60,111,693 \$ 60,111,693 52,768,061 52,768,061 13.9% \$ 60,111,693 355% \$ Capital Expenditures \$ (70,000) \$ (203,420)290.6% \$ (44,722)(68, 273)2.5% \$ (70,000)2.5% Net (from above) \$ (2,295,842) \$ 3,826,362 -166.7% \$ 3,183,435 20% \$ 5,381,898 -142.7% \$ (2,990,354)-155.6% Fund Additions/Deductions\* \$ 504,460 \$ 812,236 161.0% \$ 1,222,116 -34% \$ 1,955,928 -74.2% \$ 504,460 -74.2% Ending Fund Balance \$ 58,250,311 \$ 13% \$ -3.0% \$ 57.555.799 64,546,871 110.8% \$ 57,128,890 60,037,615 -4.1% TRD Year-End Accounting Entries \*\* TBD TBD TBD TBD TBD **TBD** TBD TBD TBD TBD TBD TBD TBD TBD TBD **Net Capital Assets** Other Restricted Net Assets TBD TBD TBD TBD TBD TBD TBD TBD **Unrestricted Net Assets** TBD TBD **TBD TBD** TBD TBD **TBD** TBD

**Total Net Assets** 

**TBD** 

TBD

TBD

**TBD** 

TBD

TBD

TBD

TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 3 - Auxiliaries

FY16 UO BOT Quarter 3 - Auxiliaries											5146.00			
	P	Y16 Updated rojection Q2		Y16 Actual Q3	FY16 Q3 Actual as percent of projection		FY15 Actual Q3	FY16 Q3 inc/(dec) from FY15 Q3		FY15 Total Actual	FY16 Q2 Projection compared to FY15 Total as percent	P	Y16 Updated rojection Q3	Updated Projection compared to FY15
State Appropriation	\$	440,000	\$	339,900	77.3%	\$	330,000	3.0%	\$	440,000	0.0%	\$	440,000	0.0%
Tuition and Fees	\$	40,027,000	\$	39,343,401	98.3%	\$	38,052,996	3.4%	\$	38,787,466	3.2%	\$	40,027,000	3.2%
Gifts Grants & Contracts	\$	100,000	\$	24,922	24.9%	\$	96,595	-74.2%	\$	103,974	-3.8%	\$	100,000	-3.8%
ICC Revenue	\$	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-
Federal Student Aid	\$	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-
Interest and Investment	\$	438,003	\$	331,845	75.8%	\$	42,705	677.1%	\$	481,532	-9.0%	\$	438,003	-9.0%
Internal Sales	\$	12,841,000	\$	9,416,413	73.3%	\$	8,525,388	10.5%	\$	13,087,757	-1.9%	\$	12,841,000	-1.9%
Sales & Services	\$	133,990,000	\$	101,498,249	75.8%	\$	103,045,017	-1.5%	\$	133,642,285	0.3%	\$	131,990,000	-1.2%
Other Revenues	\$	2,000,000	\$	5,259,675	263.0%	\$	1,549,176	239.5%	\$	2,011,062	-0.6%	\$	5,259,675	161.5%
Transfers From Ore State Agencies	\$	_	\$	-	-	\$	-	-	\$	-	-	\$	-	-
Total Revenue	\$	189,836,003	\$	156,214,405	82.3%	\$	151,641,877	3.0%	\$	188,554,076	0.7%	\$	191,095,678	1.3%
	•	,	Ċ	, ,		•			•			Ċ	,,	
Salaries and Wages	\$	57,448,000	\$	39,062,149	68.0%	\$	39,608,694	-1.4%	\$	54,105,857	6.2%	\$	57,448,000	6.2%
OPE Health Benefits	\$	13,000,000	\$	8,966,099	69.0%	\$	8,808,074	1.8%	\$	11,872,839	9.5%	\$	13,000,000	9.5%
OPE Retirement	\$	8,484,000	\$	5,671,528	66.8%	\$	5,729,070	-1.0%	\$	7,788,454	8.9%	\$	8,484,000	8.9%
OPE Other	\$	4,105,000	\$	2,886,615	70.3%	\$	2,746,872	5.1%	\$	4,132,984	-0.7%	\$	4,105,000	-0.7%
OPE GTF Remissions	\$	116,000	\$	96,601	83.3%	\$	83,373	15.9%	\$	115,807	0.2%	\$	116,000	0.2%
Total Personnel Services	\$	83,153,000	\$	56,682,992	68.2%	\$	56,976,083	-0.5%	\$	78,015,942	6.6%	\$		6.6%
Service & Supplies	\$	71,013,000	\$	52,190,299	73.5%	\$	55,067,409	-5.2%	\$	70,915,621	0.1%	\$	71,013,000	0.1%
Merchandise-Resale/Redistribution	\$	12,459,000	\$	8,420,108	67.6%	\$	8,986,339	-6.3%	\$	13,260,827	-6.0%	\$	12,459,000	-6.0%
Internal Sales Reimbursements	\$	(1,062,000)	\$	(987,003)	92.9%	\$	(1,035,614)	-4.7%	\$	(1,229,573)	-13.6%	\$	(1,062,000)	-13.6%
Indirect Costs	\$	6,332,000	\$	4,337,094	68.5%	\$	4,400,555	-1.4%	\$	5,904,990	7.2%	\$	6,332,000	7.2%
Depreciation/Amortization Expense	\$	24,100,000	\$	18,033,420	74.8%	\$	16,986,804	6.2%	\$	23,292,735	3.5%	\$	24,100,000	3.5%
Student Aid	\$	1,504,000	\$	1,116,557	74.2%	\$	1,010,502	10.5%	\$	7,813,201	-80.8%	\$	1,504,000	-80.8%
Total General Expense	\$	114,346,000	\$		72.7%	\$	85,415,997	-2.7%	\$	119,957,801	-4.7%	\$	114,346,000	-4.7%
Net Transfers Out(In)	\$	(4,002,763)	\$	(2,288,806)	57.2%	\$	62,698	-3750.5%	\$	1,865,515	-314.6%	\$	(5,434,792)	-391.3%
Total Expense	Ś	193.496.237	Ś	137,504,662	71.1%	Ś	142,454,778	-3.5%	Ś	199,839,258	-3.2%	Ś	192,064,208	-3.9%
Net		(3,660,234)		18,709,744	-511.2%	_	9,187,099		•	(11,285,182)		\$	(968,530)	-91.4%
	\$	-	·	-,,		•	., . ,		•	( ,, - ,		\$	-	
Beginning Fund Balance	\$	285,546,172	\$	285,546,172	100.0%	\$	247,107,718	15.6%	\$	247,107,718	15.6%	\$	285,546,172	15.6%
Capital Expenditures	\$	(86,000)	\$	(486)	0.6%	\$	(2,065,033)	-100.0%	\$	(2,208,910)	-96.1%	\$	(86,000)	-96.1%
Net (from above)	\$	(3,660,234)	\$	18,709,744	-511.2%	\$	9,187,099	103.7%	\$	(11,285,182)	-67.6%	\$	(968,530)	-91.4%
Fund Additions/Deductions*	\$	50,000,000	\$	(85,518)	-0.2%	\$	3,648,159	-102.3%	\$	53,929,613	-7.3%	\$	50,000,000	-7.3%
Ending Fund Balance			\$		91.7%	_	257,877,943		_	287,543,239	15.4%	\$	334,491,642	16.3%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 3 - Grant Funds

	FY16 Updated		FY16 Q3 Actual		FY16 Q3 inc/(dec) from	FY15 Total	FY16 Q2 Projection compared to FY15	FY16 Updated	Updated Projection compared to
	Projection Q2	FY16 Actual Q	•	FY15 Actual Q3	FY15 Q3	Actual	Total as percent	Projection Q3	FY15
State Appropriation	\$ 60,000				3.0%		0.0%		0.0%
Tuition and Fees	\$ 200	\$ -	0.0%	\$ -	-	\$ 211	-5.1%	\$ 200	-5.1%
Gifts Grants & Contracts	\$ 107,500,000	\$ 79,484,45	73.9%	\$ 80,404,525	-1.1%	\$ 107,381,317	0.1%	\$ 107,500,000	0.1%
ICC Revenue	\$ -	\$ -	-	\$ -	-	\$ -	- :	\$ -	-
Federal Student Aid	\$ 24,500,000	\$ 23,010,95	93.9%	\$ 23,542,690	-2.3%	\$ 24,381,695	0.5%	\$ 24,500,000	0.5%
Interest and Investment	\$ 14,000	\$ 15,22	3 108.7%	\$ 263	5686.7%	\$ 13,596	3.0%	\$ 14,000	3.0%
Internal Sales	\$ 19,000	\$ -	0.0%	\$ 18,413	-100.0%	\$ 18,413	3.2%	\$ 19,000	3.2%
Sales & Services	\$ 1,000,000	\$ 300,53	30.1%	\$ 808,244	-62.8%	\$ 1,082,146	-7.6%	\$ 400,000	-63.0%
Other Revenues	\$ -	\$ -	-	\$ -	-	\$ -	- !	\$ -	-
Transfers From Ore State Agencies	\$ 7,600,000	\$ 5,794,25	1 76.2%	\$ 7,447,574	-22.2%	\$ 7,615,280	-0.2%	\$ 7,600,000	-0.2%
Total Revenue	\$ 140,693,200	\$ 108,651,76	2 77.2%	\$ 112,266,709	-3.2%	\$ 140,552,657	0.1%	\$ 140,093,200	-0.3%
Salaries and Wages	\$ 35,621,000	\$ 28,785,71	2 80.8%	\$ 28,527,523	0.9%	\$ 37,363,399	-4.7%	\$ 35,621,000	-4.7%
OPE Health Benefits	\$ 7,379,000				0.2%		-1.9%		-1.9%
OPE Retirement	\$ 5,545,000				6.4%		2.1%		2.1%
OPE Other	\$ 2,515,000			\$ 1,945,316	1.6%	\$ 2,554,429	-1.5%	\$ 2,515,000	-1.5%
OPE GTF Remissions	\$ 1,700,000	\$ 1,242,77	73.1%	\$ 1,525,506	-18.5%	\$ 1,808,500	-6.0%	\$ 1,700,000	-6.0%
Total Personnel Services	\$ 52,760,000	\$ 42,074,64	5 79.7%	\$ 41,787,990	0.7%	\$ 54,680,011	-3.5%	\$ 52,760,000	-3.5%
Service & Supplies	\$ 26,000,000	\$ 17,253,84	66.4%	\$ 18,638,953	-7.4%	\$ 26,066,897	-0.3%	\$ 26,000,000	-0.3%
Merchandise-Resale/Redistribution	\$ 10,000		0.0%		-100.0%		150.0%		150.0%
Internal Sales Reimbursements	\$ (30,000	) \$ (24,80	0) 82.7%	\$ (26,076)	-4.9%	\$ (26,102)	14.9%	\$ (30,000)	14.9%
Indirect Costs	\$ 20,000,000	\$ 15,483,53	77.4%	\$ 15,602,699	-0.8%	\$ 20,541,823	-2.6%	\$ 20,300,000	-1.2%
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-	\$ -	- :	\$ -	-
Student Aid	\$ 37,000,000	\$ 34,480,31	93.2%	\$ 33,906,684	1.7%	\$ 36,277,777	2.0%	\$ 37,000,000	2.0%
Total General Expense	\$ 82,980,000	\$ 67,192,89	81.0%	\$ 68,126,259	-1.4%		0.1%	\$ 83,280,000	0.5%
Net Transfers Out(In)	\$ 1,440,000	\$ 653,11	45.4%	\$ 1,214,242	-46.2% -	\$ 1,440,188	0.0%	\$ 1,440,000	0.0%
Total Expense	\$ 137,180,000	\$ 109,920,65	7 80.1%	\$ 111,128,492	-1.1%	\$ 138,984,594	-1.3%	\$ 137,480,000	-1.1%
Net	\$ 3,513,200	\$ (1,268,89	1) -36.1%	\$ 1,138,217	-211.5%		124.0%		66.7%
	·								
Beginning Fund Balance	\$ (73,006	) \$ (73,00	5) 100.0%	\$ 434,738	-116.8%	\$ 434,738	-116.8%	\$ (73,006)	-116.8%
Capital Expenditures	\$ (1,795,000	) \$ (1,956,90	1) 109.0%	\$ (1,205,787)	62.3%	\$ (1,617,697)	11.0%	\$ (1,795,000)	11.0%
Net (from above)	\$ 3,513,200	\$ (1,268,89	4) -36.1%	\$ 1,138,217	-211.5%	\$ 1,568,064	124.0%	\$ 2,613,200	66.7%
Fund Additions/Deductions*	\$ -	\$ -	-	\$ -	-	-	#VALUE!	\$ -	#VALUE!
Ending Fund Balance	\$ 1,645,194	\$ (3,298,80	-200.5%	\$ 367,168	-998.4%	\$ 385,105	327.2%	\$ 745,194	93.5%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 3 - Restricted Gift Funds

FY16 UO BOT Quarter 3 - Restricted Gift Fund	as										FY16 Q2			
		Updated	ΕV	/16 Actual Q3	FY16 Q3 Actual as percent of projection	EV	15 Actual Q3	FY16 Q3 inc/(dec) from FY15 Q3		FY15 Total Actual	Projection compared to FY15 Total as percent		/16 Updated	Updated Projection compared to FY15
State Appropriation	\$	-	\$	-		\$	-	- 9	\$	-	•	\$	-	
Tuition and Fees	\$	(1,190)	•	(1,700)	142.9%		(21,486)	-92.1%		(27,981)	-95.7%		(1,190)	-95.7%
Gifts Grants & Contracts		,321,000	\$	39,122,609	67.1%		37,654,460	3.9%		57,096,891	2.1%		59,321,000	3.9%
ICC Revenue	\$	,521,000	\$	-	-		-	- !		-		\$	-	3.570
Federal Student Aid	\$	_	\$	_	-		_	- !		_		\$	_	_
Interest and Investment		,302,512	\$	219,244	16.8%		1,064,831	-79.4%		1,315,306	-1.0%	-	302,512	-77.0%
Internal Sales	\$	4,000	\$	5,622	140.6%		1,700	230.7%		2,250	77.8%		6,000	166.7%
Sales & Services		,694,000	\$	1,006,019	59.4%		939,485	7.1%		1,736,593	-2.5%		1,694,000	-2.5%
Other Revenues	\$	363,000	\$	366,297	100.9%		348,298	5.2%		352,716	2.9%		363,000	2.9%
Transfers From Ore State Agencies	\$	-	\$	-		\$	340,230	- !		-		\$	-	2.5/0
Total Revenue		,683,322	\$	40,718,092	66.0%		39,987,288	1.8%	•	60,475,776	2.0%		61,685,322	2.0%
Total Reveilue	9 OI	,003,322	Ą	40,710,032	00.0%	Ģ	33,367,266	1.0%	Ģ	60,475,776	2.0%	Ģ	01,005,322	2.0%
Salaries and Wages	\$ 15	,669,000	\$	13,434,124	85.7%	ς	9,854,629	36.3%	ς	13,278,159	18.0%	ς	15,669,000	18.0%
OPE Health Benefits		,721,000	\$	1,040,737	60.5%		965,604	7.8%		1,307,960	31.6%		1,721,000	31.6%
OPE Retirement			\$	1,598,995	79.9%		1,279,180	25.0%		1,711,494	16.9%		2,000,000	16.9%
OPE Other	T -	,175,000		768,313	35.3%		600,448	28.0%		2,342,573	-7.2%		2,175,000	-7.2%
OPE GTF Remissions	\$	334,000	\$	158,561	47.5%		157,355	0.8%		203,086	64.5%		334,000	64.5%
Total Personnel Services		,899,000	\$	17,000,730	77.6%		12,857,217	32.2%	٧	\$18,843,272	16.2%		21,899,000	16.2%
Total Personnel Services	2 ر	,655,000	Ą	17,000,730	77.0%	Ą	12,637,217	32.2/6		310,043,272	10.276	Ą	21,899,000	10.2/6
Service & Supplies	\$ 17	,521,000	\$	15,461,436	88.2%	Ś	14,545,564	6.3%	\$	17,186,820	1.9%	Ś	17,521,000	1.9%
Merchandise-Resale/Redistribution	\$	-	\$	-	-	\$		- (		145	-100.0%		-	-100.0%
Internal Sales Reimbursements		(100,000)		(103,537)	103.5%		(63,016)	64.3%		(68,913)	45.1%		(100,000)	45.1%
Indirect Costs	\$	-	\$	(103,337)	-		4	-100.0%		4	-100.0%		(100,000)	-100.0%
Depreciation/Amortization Expense	\$	_	\$	_	_	\$		- !				\$	_	100.070
Student Aid		,515,000	\$	24,349,985	113.2%		21,808,542	11.7%	•	17,435,672	23.4%		25,000,000	43.4%
Total General Expense		,936,000	\$	39,707,884	102.0%		36,291,094	9.4%	_	34,553,727	12.7%		42,421,000	22.8%
Total delieral Expense	, Jo	,550,000	,	33,707,884	102.070	,	30,231,034	J.470 .	Y	34,333,727	12.770	ų	42,421,000	22.070
Net Transfers Out(In)	\$ 3	,800,000	\$	5,232,029	137.7%	\$	249,843	1994.1%	\$	4,822,572	-21.2%	\$	5,232,029	8.5%
Total Expense	\$ 64	,635,000	\$	61,940,642	95.8%	Ś	49,398,154	25.4%	Ś	58,219,571	11.0%	Ś	69,552,029	19.5%
Net	-	,951,678)	_	(21,222,551)	719.0%	_	(9,410,866)	125.5%	-	2,256,205	-230.8%	_	(7,866,707)	-448.7%
	· (-	,,,	•	(,,,		•	(=, ==,==,		•	_,,		•	(-,,,	
Beginning Fund Balance	\$ 18	,822,236	\$	18,822,236	100.0%	Ś	14,427,227	30.5%	Ś	14,427,227	30.5%	Ś	18,822,236	30.5%
Capital Expenditures		(249,000)		(725,157)	291.2%		(269,723)	168.9%		(451,246)	-44.8%		(726,000)	60.9%
Net (from above)		,951,678)		(21,222,551)	719.0%		(9,410,866)	125.5%		2,256,205	-230.8%	-	(7,866,707)	-448.7%
Fund Additions/Deductions*		-	\$	-	-	- :	-	- !		2,590,046	-100.0%		-	-100.0%
Ending Fund Balance		,621,558	\$	(3,125,472)	-20.0%		4,746,639	-165.8%	_	18,822,233	-17.0%	_	10,229,529	-45.7%
	,	,,	•	(-,,,		•	.,,		•			•		101171
Year-End Accounting Entries **	7	BD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets	1	BD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		BD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		BD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets		BD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets				.00	.50			.00		100	. 50		100	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 3 - Other Funds

FY16 UU BUT Quarter 3 - Other Funds	FY16 Updated Projection Q2	FY16 Actual Q3	FY16 Q3 Actual as percent of projection	- - -Y15 Actual Q3	FY16 Q3 inc/(dec) from FY15 Q3	FY15 Total Actual	FY16 Q2 Projection compared to FY15 Total as percent	FY16 Updated Projection Q3	Updated Projection compared to FY15
State Appropriation	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	_
Tuition and Fees	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Gifts Grants & Contracts	\$ 2,000	\$ -	0.0%	2,000	-100.0% \$	2,000	0.0%	\$ 2,000	0.0%
ICC Revenue	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Federal Student Aid	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Interest and Investment	\$ 936,340	\$ 370,753	39.6%	(812,861)	-145.6% \$	(613,809)	-252.5%	\$ 936,340	-252.5%
Internal Sales	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Sales & Services	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Other Revenues	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Transfers From Ore State Agencies	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Total Revenue	\$ 938,340	\$ 370,753	39.5% \$	(810,861)	-145.7% \$	(611,809)	-253.4%	\$ 938,340	-253.4%
Calarias and Mana	¢	ć						ć	
Salaries and Wages	\$ -	\$ -	- 5		- \$	-	-	•	-
OPE Health Benefits	\$ -	\$ -	- 5		- \$	-		\$ -	-
OPE Retirement	\$ -	\$ -	- 5		- \$	-		\$ -	-
OPE Other	\$ -	\$ -	- 5		- \$	-		\$ -	-
OPE GTF Remissions	\$ -	\$ -	- 5		- \$		-	\$ -	
Total Personnel Services	\$ -	\$ -	- \$	-	- \$	-	-	\$ -	-
Service & Supplies	\$ 163,000	\$ (516,770)	-317.0%	53,038	-1074.3% \$	633,491	-74.3%	\$ 163,000	-74.3%
Merchandise-Resale/Redistribution	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Internal Sales Reimbursements	\$ -	\$ -	- 5	-	- \$	-	-	\$ -	-
Indirect Costs	\$ 280,000	\$ 272,335	97.3%	-	- \$	271,341	3.2%	\$ 280,000	3.2%
Depreciation/Amortization Expense	\$ -	\$ -	- 5	-	- \$		-	\$ -	-
Student Aid	\$ 200,000	\$ 195,376	97.7%	80,110	143.9% \$	159,177	25.6%	\$ 200,000	25.6%
Total General Expense			-7.6%	133,148	-136.8% \$	1,064,009	-39.6%		-39.6%
Net Transfers Out(In)	\$ (4,000)	\$ -	0.0%	(2,000)	-100.0% \$	4,472	-189.4%	\$ (4,000)	-189.4%
Total Expense	\$ 639,000	\$ (49,059)	-7.7%	131,148	-137.4% \$	1,068,481	-40.2%	\$ 639,000	-40.2%
Net	· · · · ·	. , ,	140.2%		-144.6% \$				-117.8%
Net	233,340	7 415,612	140.2/0	(342,003)	-144.0/0 \$	(1,000,230)	-117.070	255,540	-117.070
Beginning Fund Balance	\$ 25,858,418	\$ 25,858,418	100.0%	5 58,942,402	-56.1% \$	58,942,402	-56.1%	\$ 25,858,418	-56.1%
Capital Expenditures	\$ -	\$ -	- 5	-			#VALUE!	\$ -	#VALUE!
Net (from above)		\$ 419,812	140.2%	(942,009)	-144.6% \$	(1,680,290)	-117.8%	\$ 299,340	-117.8%
Fund Additions/Deductions*		\$ -	- 5	(31,405,723)	-100.0% \$	(31,474,997)	-100.0%	\$ -	-100.0%
Ending Fund Balance		\$ 26,278,231	100.5%		-1.2% \$		1.4%	\$ 26,157,758	1.4%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets									
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 3 - Plant Funds

State Appropriation	FY16 Updated Projection Q2	<b>FY16 Actual Q3</b>	FY16 Q3 Actual as percent of projection	FY15 Actual Q3	FY16 Q3 inc/(dec) from FY15 Q3	FY15 Total Actual	FY16 Q2 Projection compared to FY15 Total as percent	FY16 Updated Projection Q3	Updated Projection compared to FY15
Tuition and Fees	۶ - د	\$ - \$ -		\$ - \$ -	- \$ - \$		- 9		-
Gifts Grants & Contracts	\$ 16,500,000	\$ 17,124,167	103.8%	•	289.2% \$		38.0%		50.6%
ICC Revenue	\$ 10,500,000	\$ 17,124,167	105.8%		-100.0% \$		-100.0%		-100.0%
Federal Student Aid	\$ -	\$ - \$ -	- ·		-100.0% \$		-100.0%		-100.0%
Interest and Investment	\$ 149,952	•	2423.9%	•	-		- 99.0% :		-99.0%
	\$ 149,932 ¢	\$ 3,634,705 \$ -			•				-99.0%
Internal Sales	\$ -	•	- :	•	- \$		- :		-
Sales & Services	\$ -	,	40.40/		- \$		- 9		- - 20/
Other Revenues	\$ 100,000	\$ 40,416	40.4%		-23.3% \$	· · ·	-5.3%	•	-5.3%
Transfers From Ore State Agencies	\$ 9,500,000	\$ -	0.0%		-100.0% \$		5.6%		5.6%
Total Revenue	\$ 26,249,952	\$ 20,837,288	79.4%	\$ 14,497,447	43.7% \$	37,576,643	-30.1%	\$ 27,749,952	-26.2%
Calarias and Marsa	ć	¢.		¢	<b>.</b>		,	*	
Salaries and Wages	\$ - \$ -	\$ -	- :	•	- \$		- :		-
OPE Bedings and	\$ -	\$ - \$ -	-		-100.0% \$		- :		-
OPE Retirement	\$ -	\$ - \$ -	- :		- \$		- (		-
OPE Other	\$ -	7	- :		-100.0% \$	-	- !		-
OPE GTF Remissions	\$ -	\$ -	=		- \$	<del>-</del>	- (		<u>-</u>
Total Personnel Services	<b>&gt;</b> -	\$ -	- :	Ş -	- \$	-	- :	-	-
Service & Supplies	\$ 6,450,000	\$ 2,597,333	40.3%	\$ 2,430,352	6.9% \$	1,952,497	230.3%	\$ 6,450,000	230.3%
Merchandise-Resale/Redistribution	\$ 0,430,000	\$ 2,337,333	- 1		- \$		- 9		250.570
Internal Sales Reimbursements	¢ -	\$ -	- :		- \$		- 9		_
Indirect Costs	¢ _	ب د -	-		- \$		- !		_
Depreciation/Amortization Expense	\$ 28,000,000	\$ 20,858,443	74.5%	•	6.6% \$		4.4%		4.4%
Student Aid	¢ 28,000,000	\$ 20,636,443 \$	74.5/6		- \$	20,813,394	- 9		4.470
Total General Expense	\$ 34,450,000	\$ 23,455,776	68.1%	•	6.6% \$	28,767,891	19.8%		19.8%
Total General Expense	3 34,430,000	\$ 23,433,770	08.1/6	3 21,330,422	0.0% \$	28,707,831	13.0%	34,430,000	13.6%
Net Transfers Out(In)	\$ (7,873,079)	\$ (10,110,004)	128.4%	\$ (51,602,091)	-80.4% \$	(59,283,433)	-86.7%	\$ (9,305,108)	-84.3%
Total Expense	\$ 26,576,921	\$ 13,345,772	50.2%	\$ (29,603,670)	-145.1% \$	(30,515,542)	-187.1%	\$ 25,144,892	-182.4%
Net	\$ (326,969)	\$ 7,491,516	-2291.2%	\$ 44,101,117	-83.0% \$	68,092,185	-100.5%	\$ 2,605,060	-96.2%
Beginning Fund Balance	\$ 475,886,355	\$ 475,886,355	100.0%	\$ 344,037,133	38.3% \$	344,037,133	38.3%	\$ 475,886,355	38.3%
Capital Expenditures	\$ (122,550,000)	\$ (74,866,257)	61.1%	\$ (59,656,408)	25.5% \$	(91,694,444)	33.7%	\$ (124,050,000)	35.3%
Net (from above)	\$ (326,969)	\$ 7,491,516	-2291.2%	\$ 44,101,117	-83.0% \$	68,092,185	-100.5%	\$ 2,605,060	-96.2%
Fund Additions/Deductions*	\$ 50,000,000	\$ 7,844,664	15.7%	\$ (10,736,367)	-173.1% \$	189,906,609	-73.7%	\$ 50,000,000	-73.7%
Ending Fund Balance		\$ 416,356,277	103.3%	\$ 317,745,475	31.0% \$	510,341,484	-21.0%	\$ 404,441,415	-20.8%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	. 50	. 50	100		100	100		100	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 3 - Internal Bank

FY16 Q2 Projection Updated FY16 Q3 Actual FY16 Q3 compared to Projection FY16 Updated inc/(dec) from FY15 Total FY15 Total as as percent of FY16 Updated compared to Projection Q2 FY16 Actual Q3 projection FY15 Actual Q3 FY15 Q3 Actual percent **Projection Q3** FY15 State Appropriation \$ \$ 31,448 -100.0% \$ 31,448 -100.0% \$ -100.0% \$ \$ **Tuition and Fees** 3,200,000 \$ 3,235,959 101.1% 3,288,146 -1.6% 3,288,507 -2.7% \$ 3,200,000 -2.7% Ś \$ Ś Gifts Grants & Contracts - \$ ICC Revenue Ś \$ \$ - \$ Ś \$ \$ \$ - \$ Federal Student Aid Interest and Investment Ś (264,395)\$ 433,510 -164.0% \$ 2,022,980 -78.6% \$ 2,343,555 -111.3% \$ (264,395)-111.3% \$ \$ \$ 28.6% \$ Internal Sales 27,915,281 \$ 19,565,149 70.1% 10,242,754 91.0% 21,701,056 27,915,281 28.6% \$ Ś - \$ Ś Ś Sales & Services \$ \$ - \$ Other Revenues \$ \$ Transfers From Ore State Agencies \$ Ś \$ 4.902.962 -100.0% \$ -100.0% Ś Total Revenue \$ 30.850.886 75.3% 49.1% 32.267.528 23.234.618 15.585.328 -4.4% \$ 30.850.886 -4.4% Salaries and Wages Ś 215.000 \$ 162.470 75.6% \$ 108.750 49.4% \$ 149.508 43.8% \$ 215.000 43.8% \$ \$ \$ **OPE Health Benefits** 29,184 \$ 22,368 76.6% 11,305 97.9% 16,169 80.5% \$ 29,184 80.5% **OPE Retirement** \$ 37,000 \$ 18,828 50.9% \$ 13,546 39.0% \$ 18,061 104.9% \$ 37,000 104.9% \$ **OPE Other** \$ 17,857 12,872 \$ 12,202 46.3% \$ 17,857 \$ 72.1% 8,109 58.7% 46.3% \$ \$ **OPE GTF Remissions** \$ \$ Total Personnel Services \$ \$ 216,538 52.6% 299,041 72.4% 141,710 52.8% 195,940 52.6% \$ 299,041 Service & Supplies \$ 29,315,457 \$ 27,802,207 94.8% \$ (482,953)-5856.7% \$ 28,306,764 3.6% \$ 29,315,457 3.6% Ś \$ Ś Merchandise-Resale/Redistribution Ś \$ Ś \$ Internal Sales Reimbursements \$ \$ - Ś Ś \$ Ś Indirect Costs - \$ Depreciation/Amortization Expense \$ \$ \$ - Ś Ś \$ Student Aid - Ś Total General Expense \$ 29,315,457 \$ 27,802,207 94.8% \$ -5856.7% \$ 3.6% \$ 29,315,457 3.6% (482,953)28,306,764 Net Transfers Out(In) \$ \$ (584,626)47,000,000 -101.2% \$ 47,000,000 -100.0% \$ (584,626) -101.2% 75,502,703 Total Expense \$ 29,614,498 \$ 92.6% \$ 46,658,757 -41.2% -60.8% **\$ 29,029,872** -61.6% Net \$ 1,236,388 \$ -339.7% \$ (31,073,428) -86.5% \$ (43,235,175) -102.9% \$ 1,821,014 -104.2% (4,199,501)Beginning Fund Balance \$ 27,298,079 \$ 27.298.079 100.0% \$ 19,512,241 39.9% \$ 19,512,241 39.9% \$ 27,298,079 39.9% \$ \$ -100.0% Capital Expenditures \$ (2,755)-100.0% \$ \$ Net (from above) \$ 1,236,388 \$ (4,199,501)-339.7% (31,073,428)-86.5% \$ (43,235,175)-102.9% \$ 1,821,014 -104.2% Fund Additions/Deductions\* \$ (1,975,764)-100.0% 16,945,068 -100.0% \$ -100.0% Ending Fund Balance \$ \$ 28,534,467 \$ 23,098,578 80.9% (13,536,952) -270.6% (6,780,621)-520.8% \$ 29,119,093 -529.4% Year-End Accounting Entries \*\* TBD **TBD** TBD TBD TBD TBD TBD **TBD** TBD **TBD** TBD TBD TBD TBD TBD **TBD Net Capital Assets** Other Restricted Net Assets TBD TBD TBD TBD TBD TBD TBD **TBD Unrestricted Net Assets** TBD **Total Net Assets** TBD TBD TBD **TBD TBD** 

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 3 - Total All Fund Groups

	FY16 Updated Projection Q2	FY16 Actual Q3	FY16 Q3 Actual as percent of projection	FY15 Actual Q3	FY16 Q3 inc/(dec) from FY15 Q3	FY15 Total Actual	FY16 Q3 Projection compared to FY15 Total as percent	FY16 Updated Projection Q3	Updated Projection compared to FY15
State Appropriation	66,915,000	\$ 55,922,422	84%	\$ 48,392,517	15.6%	\$ 57,858,918	15.7%	\$ 66,915,000	15.7%
Tuition and Fees	441,361,010	\$ 439,230,267	100%	\$ 421,215,547	4.3%	\$ 426,681,976	3.4%	\$ 442,761,010	3.8%
Gifts Grants & Contracts	186,853,000	\$ 138,668,713	. 74%	\$ 125,349,516	10.6%	\$ 182,593,680	2.3%	\$ 189,353,000	3.7%
ICC Revenue	20,000,000	\$ 15,483,539	77%	\$ 15,558,674	-0.5%	\$ 20,497,845	-2.4%	\$ 20,300,000	-1.0%
Federal Student Aid	24,500,000	\$ 23,010,952	94%	\$ 23,542,690	-2.3%	\$ 24,381,695	0.5%	\$ 24,500,000	0.5%
Interest and Investment	20,236,412	\$ 18,740,840	93%	\$ 13,611,366	37.7%	\$ 36,760,930	-45.0%	\$ 19,236,412	-47.7%
Internal Sales	75,727,281	\$ 55,167,202	2 73%	\$ 44,265,822	24.6%	\$ 69,822,660	8.5%	\$ 75,729,281	8.5%
Sales & Services						\$ 150,156,639	0.3%		-1.5%
Other Revenues	6,084,000				132.1%		-14.5%		38.3%
Transfers From Ore State Agencies		\$ 5,794,252				\$ 21,775,533	-21.5%		-21.5%
Total Revenue						997,649,097	1.2%	\$ 1,013,688,378	1.6%
	, , ,	,,,		,,, -		, , , ,		, -,,,	
Salaries and Wages	382,662,000	\$ 282,460,628	3 74%	\$ 272,030,596	3.8%	\$ 368,104,702	4.0%	\$ 382,662,000	4.0%
OPE Health Benefits	, ,					\$ 76,044,245	3.5%		3.5%
OPE Retirement					7.5%		9.1%		9.1%
OPE Other					8.6%		-5.0%		-3.5%
OPE GTF Remissions	24,343,000				-17.3%		0.9%		1.2%
Total Personnel Services		<u> </u>		<u> </u>		5 559,938,839	3.8%	<u> </u>	3.9%
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -,-		, ,,-		, , ,		, , ,-	
Service & Supplies	//					\$ 259,282,003	3.7%	. , ,	3.7%
Merchandise-Resale/Redistribution	-,,	\$ 18,410,728	65%	\$ 19,621,220	-6.2%	\$ 28,193,168	0.5%	\$ 28,338,000	0.5%
Internal Sales Reimbursements	(18,664,000)	\$ (15,243,092	2) 82%	\$ (11,773,466)	29.5%	\$ (17,894,182)	4.3%	\$ (19,414,000)	8.5%
Indirect Costs	29,653,000	\$ 22,513,808	76%	\$ 21,910,830	2.8%	\$ 29,426,209	0.8%	\$ 29,953,000	1.8%
Depreciation/Amortization Expense	56,200,000	\$ 42,077,525	75%	\$ 39,799,503	5.7%	\$ 54,482,489	3.2%	\$ 56,200,000	3.2%
Student Aid	63,160,000	\$ 63,951,874	101%	\$ 59,716,076	7.1%	\$ 66,576,579	-5.1%	\$ 66,645,000	0.1%
Total General Expense	427,591,457	\$ 330,877,936	77%	\$ 298,725,145	10.8%	420,066,265	1.8%	\$ 430,626,457	2.5%
Net Transfers Out(In)	-	\$ (	-	\$ -	- ;	\$ -	-	\$ -	-
Total Expense	1,008,608,498	\$ 757,850,384	75%	\$ 713,705,464	6.2%	\$ 980,005,104	2.9%	\$ 1,012,220,498	3.3%
Net :	718,205	\$ 115,543,57	16088%	\$ 113,079,668	2.2%	\$ 17,643,993	-95.9%	\$ 1,467,880	-91.7%
Beginning Fund Balance	960,116,024	\$ 960,116,024	100%	\$ 814,509,783	17.9%	\$ 816,730,244	17.6%	\$ 960,116,024	17.6%
Capital Expenditures	(130,250,000)	\$ (83,013,396	64%	\$ (67,792,284)	22.5%	\$ (101,850,070)	27.9%	\$ (132,227,000)	29.8%
Net (from above)	718,205	\$ 115,543,575	16088%	\$ 113,079,668	2.2%	\$ 17,643,993	-95.9%	\$ 1,467,880	-91.7%
Fund Additions/Deductions*	100,504,460	\$ 8,571,335	9%	\$ (36,658,033)	-123.4%	\$ 232,468,771	-56.8%	\$ 100,504,460	-56.8%
Ending Fund Balance	931,088,689	\$ 1,001,217,539	108%	\$ 823,139,134		\$ 964,992,938	-3.5%		-3.6%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	•

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 Q3 Actual Expense and Capital Expenditures by ORG Level - All Funds except Agency and Clearing

				Designated													
	E	ducation and		Ops and						Restricted							
Unit		General	Se	rvice Center		Auxiliaries		Grant Funds	(	Gift Funds	0	ther Funds	Plant Funds	Int	ernal Bank		Total
Architecture & Allied Arts	\$	18,604,552	\$	449,458	\$	20	\$	2,481,717	\$	655,691	\$	-	\$ -	\$	-	\$	22,191,439
College of Arts & Sciences	\$	105,478,806	\$	5,926,895	\$	38,782	\$	10,686,972	\$	1,882,016	\$	-	\$ -	\$	-	\$	124,013,471
College of Business	\$	20,568,258	\$	271,330	\$	3,300	\$	160,283	\$	3,479,659	\$	-	\$ -	\$	-	\$	24,482,830
College of Education	\$	13,458,331	\$	5,508,224	\$	1,818	\$	21,127,647	\$	383,190	\$	-	\$ -	\$	-	\$	40,479,210
Honors College	\$	3,083,094	\$	36,231	\$	70,118	\$	103,936	\$	19,942	\$	-	\$ -	\$	-	\$	3,313,321
School of Journalism and Communication	\$	10,427,680	\$	11,214	\$	38	\$	40,559	\$	749,292	\$	-	\$ -	\$	-	\$	11,228,782
School of Law	\$	16,199,745	\$	480	\$	-	\$	117,230	\$	491,225	\$	-	\$ -	\$	-	\$	16,808,679
School of Music and Dance	\$	8,609,490	\$	702,885	\$	2,606	\$	(0)	\$	221,119	\$	-	\$ -	\$	-	\$	9,536,101
Academic Affairs	\$	5,781,187	\$	2,055,410	\$	138	\$	1,002,136	\$	1,816,448	\$	-	\$ -	\$	-	\$	10,655,319
Academic Extension	\$	5,725,876	\$	1,180,175	\$	-	\$		\$	57,086	\$	_	\$ -	\$	-	\$	7,679,288
Affirmative Action	\$	621,352	\$	-	\$		\$	_	\$	-	\$	_	\$ -	\$	-	\$	621,352
Athletics	\$	-	\$	1,537,610	\$	54,785,444	\$	_	\$	32,776,474	\$	_	\$ -	\$	-	\$	89,099,529
Budget and Resource Planning	\$	619,477	\$	-	\$	191	\$	_	\$	-	\$	_	\$ -	\$	-	\$	619,669
Business Affairs	\$	4,225,340	\$	-	\$	110	\$	-	\$	-	\$	_	\$ -	\$	_	\$	4,225,450
Campus Operations	\$	14,878,272	\$	15,719,563	\$	1,945,769	\$	_	\$	-	\$	_	\$ 16,266,615	\$	_	\$	48,810,218
Campus Planning & Real Estate	\$	1,978,934		-	\$		\$	13,868	\$	-	\$	_	\$ 52,229,729	\$	_	\$	54,222,532
Career Center	\$	1,082,962		216,553	\$		Ś	4,712	\$	_	\$		\$ -	Ś	_	\$	1,304,227
Clearing Funds	\$	(461,082)		(199,308)		(268,265)	\$	-	\$	5,742,587	\$	(49,059)	\$ 19,715,685	\$ (	30,241,874)	- 1	(5,761,316)
Counseling & Testing Center	\$	379,769		-	\$		\$	_	\$	472	\$		\$ -	\$	- ,	\$	2,464,434
Dean of Students & AVP Student Life	Ś	1,612,090		18,049	\$		\$	_	\$	3	\$		\$ -	Ś	_	\$	1,712,947
Enrollment Management	Ś	10,856,742		219,564	\$		\$	31,368,048	\$	8,124,211	Ś	_	\$ -	Ś	_	\$	50,601,885
Enterprise Risk Services	Ś	2,201,409		18,807	\$		\$	6,171	\$	-	Ś	_	\$ -	\$	_	\$	2,226,387
General Counsel	\$	1,832,089		-	\$		\$	-	\$	_	Ś		\$ -	\$	_	\$	1,832,089
Graduate School	ς ς	1,487,455		2,309	\$		\$	529,000	\$	(9,041)	\$		\$ -	Ś	_	\$	2,015,596
Holden Center	\$	358,953		106,108	\$		\$	-	\$	-	Ś	_	\$ -	\$	_	\$	514,172
Human Resources	\$	4,251,410		-	\$	,	\$	_	\$	25	\$		\$ -	\$	_	\$	4,982,909
Information Services	\$	9,774,654		5,904,430	\$		\$	177,194	\$	-	\$		\$ -	\$	_	\$	15,860,182
Institutional Expenditures	¢	18,902,386		(93,361)			\$	-	\$	_	\$		\$ -	\$	_	\$	18,809,025
Institutional Research	\$	430,661		(33,301)	\$		\$	_	\$	_	\$		\$ -	\$	_	\$	430,661
International Affairs	ċ	8,211,114		416,033	\$		\$	1,640,737	\$	1,269,736	\$		\$ -	\$	_	\$	11,741,854
Library	\$	17,939,793		981,148	\$	•	\$	779,737	\$	1,966,653	\$		\$ -	\$	_	\$	21,773,548
Office of Internal Audit	ċ	490,379		J01,140 -	\$		\$	-	\$	1,500,055	\$		\$ -	\$	_	\$	490,379
Office of the University Secretary	ڊ خ	339,061		-	\$		۶ \$	-	\$	-	\$		\$ - \$ -	\$	-	\$	339,061
•	ې خ	101,419		_	\$		۶ \$	-	۶ \$	-	۶ \$		\$ - \$ -	\$ \$	-	۶ \$	-
Parking and Transportation	۶ \$	•			۶ \$	, ,	۶ \$	-	\$	-	\$ \$		\$ - \$ -	\$ \$	-	۶ \$	1,931,029
Physical Education and Recreation	ç خ	1,054,005		86,207 101,300	\$		\$ \$	-	\$	_	\$ \$		\$ - \$ -	\$ \$	-	\$ \$	6,852,987
Police Department	\$ \$	3,485,004		,	\$	•	۶ \$	239,064	\$ \$		\$ \$		\$ - \$ -	\$ \$	-	\$ \$	4,141,626
President Operations	Ş	1,713,293		452,556			•	239,064		28,623	-		\$ - \$ -	,	-	\$ \$	2,433,537
Printing & Mailing Services	\$ *	257,572		3,209,067	\$		\$		\$	-	\$ \$		\$ - \$ -	\$ \$	-		3,466,855
Purchasing & Contracting Services	\$	911,162		-	\$		\$	-	\$	1 164 064	т.		\$ - \$ -	-	-	\$	911,162
Research & Innovation	\$	14,515,475		6,142,817	\$		\$	39,981,578	\$	1,164,864	\$		Ψ	\$	-	\$	61,967,094
Senior Vice President and Provost Operations	\$	3,726,738		24,683	\$		\$	145,000	\$	170,964	\$		\$ -	\$	-	\$	4,067,385
Student Union, EMU	\$	406,468		3,153			\$	2,663	\$	-	\$		\$ -	\$	-	\$	11,051,759
Undergraduate Studies	\$	4,884,383		(5,769)		•	\$	553,155	\$	-	\$		\$ -	\$	-	\$	5,437,127
University Advancement	\$	9,279,667	\$	202,599			\$	-	\$	1,274,219	\$		\$ -	\$	-	\$	10,756,485
University Communications Admin	\$	2,910,083	\$	1,805,929	\$	-	\$	-	\$	366,210	\$	-	\$ -	\$	-	\$	5,082,222

			ı	Designated													
		<b>Education and</b>		Ops and	Restricted												
Unit		General	Se	rvice Center	Auxiliaries		Grant Funds	G	ift Funds	Ot	her Funds	F	Plant Funds	li	nternal Bank		Total
University Health Center		\$ -	\$	-	\$ 10,409,077	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,409,077
University Housing		\$ -	\$	6,747	\$ 40,387,457	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,394,204
UO Building/Property Management		\$ 357,609	\$	-	\$ 1,016,981	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,374,590
UO Internal Bank		\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	57,675,993	\$	57,675,993
UO Portland		\$ 698,838	\$	14,512	\$ 2,668,448	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,381,798
Vice President Finance & Admin Operations		\$ 1,213,546	\$	459,228	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,672,774
Vice President for Equity & Inclusion		\$ 1,729,577	\$	-	\$ -	\$	-	\$	33,482	\$	-	\$	-	\$	-	\$	1,763,059
Vice President Student Life Operations		\$ 2,236,757	\$	216,719	\$ 4,236,865	\$	-	\$	649	\$	-	\$	-	\$	-	\$	6,690,991
Vice Provost for Budget & Planning		\$ 76,797	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	76,797
	Total Q2	\$ 359,508,630	\$	53,709,556	\$ 137,505,148	\$	111,877,557	\$ 6	2,665,800	\$	(49,059)	\$	88,212,029	\$	27,434,119	\$	840,863,780

The ORG Titles may not match Banner ORG Level 3



#### FY14 Year End Report - All Funds except Agency

F114 Teal Ella Report - All Fullas excep	JL AE	gency																
			De	signated Ops														
	E	ducation and		and Service					R	estricted Gift								
		General		Center		Auxiliaries		<b>Grant Funds</b>		Funds	C	Other Funds		Plant Funds	- 1	nternal Bank		Total
State Appropriation	\$	49,104,143	\$	1,216,032	\$	440,000	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	50,820,175
Tuition and Fees	\$	371,310,700	\$	14,211,039	\$	33,815,963	\$	135	\$	(38,600)	\$	-	\$	3,402,193	\$	-	\$	422,701,430
Gifts Grants & Contracts	\$	360,994	\$	3,180,953	\$	14,113	\$	108,204,511	\$	64,486,128	\$	10,000	\$	104,473,149	\$	-	\$	280,729,848
ICC Revenue	\$	18,354,414	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,224,107	\$	-	\$	19,578,521
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,645,596	\$	-	\$	-	\$	-	\$	-	\$	24,645,596
Interest and Investment	\$	4,224,202	\$	11,890,838	\$	373,140	\$	11,486	\$	1,191,941	\$	4,801,799	\$	3,744,088	\$	19,355	\$	26,256,849
Internal Sales	\$	61,839	\$	34,146,799	\$	10,983,499	\$	19,034	\$	6,830	\$	-	\$	-	\$	10,477,400	\$	55,695,401
Sales & Services	\$	2,406,902	\$	9,557,767	\$	124,238,652	\$	2,222,595	\$	1,573,355	\$	-	\$	4,767	\$	-	\$	140,004,038
Other Revenues	\$	1,184,293	\$	951,967	\$	3,317,468	\$	19,682	\$	345,663	\$	-	\$	1,226,267	\$	-	\$	7,045,340
Transfers From Ore State Agencies	\$	4,578	\$	-	\$	-	\$	7,335,473	\$	-	\$	109,877	\$	445,872	\$	-	\$	7,895,800
Total Revenue	\$	447,012,065	\$	75,155,395	\$	173,182,835	\$	142,518,512	\$	67,565,317	\$	4,921,676	\$	114,520,443	\$	10,496,755	\$ :	1,035,372,998
Salaries and Wages	\$	222,608,462		20,741,342		49,622,815		37,778,645		12,515,270		-	\$	-			\$	343,266,534
OPE Health Benefits	\$	47,844,892	\$	5,086,990	\$	11,610,757	\$	7,868,962	\$	1,315,226	\$	-	\$	-			\$	73,726,827
OPE Retirement	\$	36,488,423	\$	3,608,959	\$	7,381,773	\$	5,554,447	\$	1,576,478	\$	-	\$	-			\$	54,610,080
OPE Other	\$	19,722,274	\$	1,461,930	\$	2,805,213	\$	2,461,604	\$	2,972,415	\$	-	\$	-			\$	29,423,436
OPE GTF Remissions	\$	20,511,551	\$	393,205	_	80,321	\$	2,590,211	_	205,240		-	\$	-			\$	23,780,528
Total Personnel Services	\$	347,175,602	\$	31,292,427	\$	71,500,878	\$	56,253,869	\$	18,584,629	\$	-	\$	-			\$	524,807,405
Service & Supplies	\$	88,132,382	\$	27,619,023		71,426,924		25,029,442	\$	27,279,769	\$	, ,	\$	19,371,605	\$	•	\$	260,582,062
-	\$	1,821	\$	14,853,103	•	11,635,261		447,137		1,421		-	\$	-	\$		\$	26,938,743
Internal Sales Reimbursements	\$	(16,399,583)		(2,678,293)		-	\$	(31,316)		(50,245)		-	\$	(1,024)			\$	(19,160,461)
Indirect Costs	\$	408,552		1,980,379		5,316,448	\$	20,424,850		-	\$	297,638	\$	-	\$		\$	28,427,867
Depreciation/Amortization Expense	\$	-	\$	4,294,350		22,455,449		-	\$	-	\$	-	\$	26,091,170	\$		\$	52,840,969
Student Aid	\$	2,524,270	\$	652,210		7,452,501		38,015,452	\$	-,,	\$		\$	-	\$		\$	65,830,763
Total General Expense	\$	74,667,442	\$	46,720,772	\$	118,286,583	\$	83,885,565	\$	44,124,645	\$	1,617,482	\$	45,461,751	\$	695,703	\$	415,459,943
Net Transfers	\$	6,419,081	\$	(707,525)	\$	989,854	\$	521,561	\$	78,349	\$	4,995	\$	(103,814,413)	\$	(10,855,811)	\$	(107,363,909)
Total Expense	ė	428,262,125	\$	77,305,674	ė	190,777,315	ė	140,660,995	\$	62,787,623	\$	1,622,477	\$	(58,352,662)	ċ	(10,160,108)	Ļ	832,903,439
Net		18,749,940	\$	(2,150,279)		(17,594,480)	_	1,857,517	\$	4,777,694	\$	3,299,199	\$		\$		\$	202,469,559
Net	,	10,745,540	٠	(2,130,273)	Ţ	(17,334,480)	Ą	1,657,517	Ţ	4,777,034	Ţ	3,233,133	٠	172,873,103	Ţ	20,030,003	Ţ	202,403,333
Beginning Fund Balance	\$	62,875,481	\$	50,530,572	\$	200,566,687	\$	562,619	\$	10,082,059	\$	55,643,202	\$	346,022,642	\$	-	\$	726,283,262
Capital Expenditures	\$	(4,345,158)	\$	(54,213)	\$	(5,519)	\$	(1,985,398)	\$	(432,527)	\$	-	\$	(155,198,110)	\$	-	\$	(162,020,925)
Net (from above)	\$	18,749,939	\$	(2,150,278)	\$	(17,594,482)	\$	1,857,517	\$	4,777,695	\$	3,299,200	\$	172,873,104	\$	20,656,864	\$	202,469,559
Fund Additions/Deductions*	\$	-	\$	4,441,981	\$	64,141,031	\$	-	\$	-	\$	-	\$	21,269,572	\$	(42,074,697)	\$	47,777,887
Ending Fund Balance	\$	77,280,262	\$	52,768,062	\$	247,107,717	\$	434,738	\$	14,427,227	\$	58,942,402	\$	384,967,208	\$	(21,417,833)	\$	814,509,783
Year-End Accounting Entries **	\$	(28,198,502)	\$	(2,770,026)	\$	23,111,722	\$	(513,972)	\$	(168,742)	\$	149,105	\$	(62,468,753)	\$	31,780,996	\$	(39,078,172)
New Constant C	Ļ		Ļ	20 402 444	ć	254 550 572	Ļ		,		Ļ		,	200 500 404	Ļ		,	F 47 CO2 470
Net Capital Assets		-	\$	26,483,441		254,559,573		-	\$	-	\$	-	\$	266,560,464		-	\$	547,603,478
Other Restricted Net Assets		-	\$	-	\$	-	\$	2,141,227	\$	12,038,024	\$	58,328,958	\$	48,760,138		-	\$	121,268,347
Unrestricted Net Assets		49,081,760	\$	-,- ,	\$	15,659,867	\$	-	\$	-	\$		\$	7,177,852		-,,	\$	106,559,786
Total Net Assets	Ş	49,081,760	\$	49,998,035	Ş	270,219,440	Ş	2,141,227	\$	12,038,024	\$	59,091,507	\$	322,498,454	Ş	10,363,163	\$	775,431,611

<sup>\*-</sup> Due to Capital Improvements and Debt Accounting entries

 $<sup>\</sup>hbox{\it **-} Year-End\ Accounting - e.q.\ Allocate\ Pension\ Liability,\ Reclass\ Cash\ to\ Investments,\ Allocate\ Debt$ 



#### FY15 Year End Report - All Funds Except Agency Funds

F113 Teal Life Report - All Fullus Except Age	ncy runus	_															
	Education and		esignated Ops					_	:								
	Education and		and Service				0	К	estricted Gift				Diam's and				<b>-</b> 1
o	General		Center		Auxiliaries		Grant Funds		Funds		Other Funds		Plant Funds		nternal Bank		Total
	\$ 56,111,454		1,216,016		440,000		-		-	\$	-	\$	-	\$	31,448	-	57,858,918
	\$ 372,366,154		12,267,619	\$		-		-	(27,981)		-	\$	-	\$	3,288,507	-	426,681,976
	\$ 336,508		5,796,236		103,974	\$			57,096,891		2,000	\$		\$	-	\$	182,671,506
ICC Revenue	\$ 19,185,870	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,311,975	\$	-	\$	20,497,845
Federal Student Aid	\$ -	\$	-	\$	-	\$	24,381,695	\$	-	\$	-	\$	-	\$	-	\$	24,381,695
Interest and Investment	\$ 5,186,262	\$	12,827,784	\$	481,532	\$	13,596	\$	1,315,306	\$	(611,780)	\$	617,793	\$	2,341,526	\$	22,172,019
Internal Sales	\$ 24,075	\$	34,989,109	\$	13,087,757	\$	18,413	\$	2,250	\$	-	\$	-	\$	21,701,056	\$	69,822,660
Sales & Services	\$ 2,561,521			\$	133,642,285	\$	1,082,146	\$	1,736,593	\$	-	\$	-	\$	-	\$	150,156,639
Other Revenues	\$ 2,394,119	\$	2,255,718	\$	2,004,119	\$	_	\$	352,716	\$	-	\$	105,605	\$	-	\$	7,112,277
Transfers From Ore State Agencies	\$ 259,292		, , , <u>-</u>	Ś	-	\$	7,615,280	\$	-	\$	_	\$	14,588,911	\$	4,902,962	\$	27,366,445
Total Revenue			80,486,575	\$	188,547,133	\$			60,475,776	\$	(609,780)		28,578,643	\$	32,265,499	\$	988,721,980
Salaries and Wages	\$ 239,906,266	\$	23,301,395	\$	54,105,857	\$	37,363,520	\$	13,278,157	\$	-	\$	-	\$	149,508	\$	368,104,702
OPE Health Benefits	\$ 50,044,694	\$	5,281,566	\$	11,872,839	\$	7,521,017	\$	1,307,960	\$	_	\$	-	\$	16,169	\$	76,044,245
OPE Retirement	\$ 39,273,259	\$	3,975,510	Ś	7,788,454	Ś	5,432,711	Ś	1,711,493	\$	_	\$	-	\$	18,061	Ś	58,199,488
OPE Other	\$ 22,381,290		2,045,247						2,342,573	\$	_	Ś	_	\$	12,202	\$	33,368,427
OPE GTF Remissions	\$ 21,621,966		372,311			\$			203,086	\$	_	ς	_	\$	,	Ś	24,121,669
Total Personnel Services			34.976.028	\$		_			18.843.269		_	\$		\$	195.940	\$	559,838,531
Total Fersonner Services	7 3/3,22/,4/4	,	34,570,020	٠	70,013,342	Ţ	34,373,673	Y	10,043,203	Ą		ų		Ą	155,540	,	333,636,331
Service & Supplies	\$ 90,732,899	\$	26,176,026	\$	70,915,276	\$	26,066,897	\$	17,186,820	\$	633,491	\$	4,215,015	\$	28,309,519	\$	264,235,942
• •	\$ 3,030	\$	14,925,166	\$	13,260,827	Ś	4,000	\$	145	Ś	-	\$	-	\$	-	\$	28,193,168
•	\$ (17,059,355)		(2,194,983)				•		(68,913)		=	\$	_	\$	_	\$	(20,578,926)
Indirect Costs	, , , , ,					-	, , ,	-		\$	271,341	\$	_	\$	_	Ġ	29,426,240
	\$ 473,333	\$	4,374,360					\$		\$	271,541	\$	26,815,394	\$	_	Ġ	54,482,489
Student Aid	\$ 4,527,042		363,710	\$		\$		\$	17,435,672	\$	159,177	\$	20,013,334	\$		\$	66,576,579
Total General Expense			45,878,735			\$				\$	1,064,009	\$	31,030,409	\$	28,309,519	\$	422,335,491
Total General Expense	7 70,077,211	Ą	43,676,733	ڔ	113,337,441	Ļ	02,004,441	Ą	34,333,727	Ą	1,004,003	Ą	31,030,403	Ą	20,303,313	Ą	422,333,431
Net Transfers Out/(In)	\$ 7,290,091	\$	(3,139,405)	\$	1,865,515	\$	1,440,188	\$	4,822,572	\$	4,472	\$	(12,283,433)	\$	-	\$	0
Total Expense	· · · · · · · · · · · · · · · · · · ·		77,715,358	_	199,838,898	_	138,884,508		58,219,567	\$	1,068,481	\$		\$		\$	982,174,022
Net	\$ (769,520)	) \$	2,771,216	\$	(11,291,765)	\$	1,668,371	\$	2,256,208	\$	(1,678,261)	\$	9,831,668	\$	3,760,041	\$	6,547,958
Beginning Fund Balance*					247,107,718		•			\$	58,942,402		344,037,133		19,512,241		814,509,783
Capital Expenditures	\$ (5,776,409)	) \$	(68,273)	\$	(2,208,910)	\$	(1,617,697)	\$	(451,246)	\$	-	\$	(89,309,964)	\$	-	\$	(99,432,498)
Net (from above)	\$ (769,520)	) \$	2,771,216	\$	(11,291,765)	\$	1,668,371	\$	2,256,208	\$	(1,678,261)	\$	9,831,668	\$	3,760,041	\$	6,547,958
Fund Additions/Deductions**	\$ (4,068,255)	) \$	4,640,687	\$	51,939,129	\$	(558,418)	\$	2,590,046	\$	(31,405,723)	\$	211,327,518	\$	4,025,797	\$	238,490,781
Ending Fund Balance	\$ 66,666,078	\$	60,111,693	\$	285,546,172	\$	(73,006)	\$	18,822,236	\$	25,858,418	\$	475,886,355	\$	27,298,079	\$	960,116,024
Year-End Accounting Entries ***	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
rear-End Accounting Entries	טמו		עסו		עסו		טסו		טסו		עסו		טסו		עסו		עפו
Net Capital Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets	TBD		TBD		TBD		TBD		TBD		TBD		TBD	—	TBD		TBD
TOTAL INEL ASSETS	טטו		טטו		טטו		טטו		טטו		טטו		טטו		טטו		טטו

<sup>\* -</sup> Year-End Accounting Manual Adjustment to Plant Fund and Internal Bank Fund Balance

<sup>\*\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\*\*-</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 Budget Projection - September - All Funds except Agency and Clearing

Designated Ops

			De	esignated Ops														
	Е	ducation and		and Service					Re	estricted Gift								
		General		Center		Auxiliaries		Grant Funds		Funds	С	Other Funds		Plant Funds	lı	nternal Bank		Total
State Appropriation	\$	65,199,000	\$	1,216,000	\$	440,000	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	66,915,000
Tuition and Fees	\$	388,020,000	\$	8,135,000	\$	40,027,000	\$	200	\$	(1,190)	\$	-	\$	-	\$	3,200,000	\$	439,381,010
Gifts Grants & Contracts	\$	350,000	\$	4,080,000	\$	100,000	\$	107,500,000	\$	58,321,000	\$	2,000	\$	16,500,000	\$	-	\$	186,853,000
ICC Revenue	\$	20,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,000,000
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,500,000	\$	-	\$	-	\$	-	\$	-	\$	24,500,000
Interest and Investment	\$	5,110,000	\$	12,550,000	\$	438,003	\$	14,000	\$	1,302,512	\$	936,340	\$	149,952	\$	(264,395)	\$	20,236,412
Internal Sales	\$	50,000	\$	34,848,000	\$	12,841,000	\$	19,000	\$	4,000	\$	-	\$	-	\$	27,915,281	\$	75,677,281
Sales & Services	\$	2,922,000	\$	10,944,000	\$	133,990,000	\$	1,000,000	\$	1,694,000	\$	-	\$	-	\$	-	\$	150,550,000
Other Revenues	\$	1,529,000	\$	2,092,000	\$	2,000,000	\$	-	\$	363,000	\$	-	\$	100,000	\$	-	\$	6,084,000
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$	7,600,000	\$	-	\$	-	\$	9,500,000	\$	-	\$	17,100,000
Total Revenue	\$	483,180,000	\$	73,865,000	\$	189,836,003	\$	140,693,200	\$	61,683,322	\$	938,340	\$	26,249,952	\$	30,850,886	\$ 1	,007,296,703
Salaries and Wages	\$	250,204,000	\$	21,542,000	\$	57,448,000	\$	35,621,000	\$	15,669,000	\$	-	\$	-	\$	215,000	\$	380,699,000
OPE Health Benefits	\$	50,142,000	\$	4,889,000	\$	13,000,000	\$	7,379,000		1,721,000	\$	-	\$	-	\$	29,184	\$	77,160,184
OPE Retirement	\$	44,470,000	\$	4,221,000	\$	8,484,000	\$	5,545,000	\$	2,000,000	\$	-	\$	-	\$	37,000	\$	64,757,000
OPE Other	\$	20,335,000	\$	1,794,000	\$	4,105,000	\$	2,515,000	\$	2,175,000	\$	-	\$	-	\$	17,857	-	30,941,857
OPE GTF Remissions	\$	22,060,000	\$	133,000	\$	116,000	\$		\$	334,000	\$	-	\$	-	\$	-	\$	24,343,000
Total Personnel Services	\$	387,211,000	\$	32,579,000	\$	83,153,000	\$	52,760,000	\$	21,899,000	\$	-	\$	-	\$	299,041	\$	577,901,041
Service & Supplies	\$	96,000,000		22,442,000	\$	71,013,000	\$	26,000,000	\$	17,521,000	\$	163,000	\$	6,450,000	\$	29,315,457	\$	268,904,457
Merchandise-Resale/Redistribution	\$	2,000	\$	15,867,000	\$	12,459,000	\$	10,000		-	\$	-	\$	-	\$	-	\$	28,338,000
Internal Sales Reimbursements	\$	(16,531,000)		(941,000)		(1,062,000)		(30,000)		(100,000)	\$	-	\$	-	\$	-	\$	(18,664,000)
Indirect Costs	\$	508,000	\$	2,533,000	\$	6,332,000	\$	20,000,000	\$	-	\$	280,000	\$	-	\$	-	\$	29,653,000
Depreciation/Amortization Expense	\$	-	\$	4,100,000	\$	24,100,000	\$	-	\$	-	\$	-	\$	28,000,000	\$	-	\$	56,200,000
Student Aid	\$	2,000,000	\$	941,000	\$	1,504,000	\$	37,000,000	\$	21,515,000	\$	200,000	\$	-	\$	-	\$	63,160,000
Total General Expense	\$	81,979,000	\$	44,942,000	\$	114,346,000	\$	82,980,000	\$	38,936,000	\$	643,000	\$	34,450,000	\$	29,315,457	\$	427,591,457
														<i>-</i>				
Net Transfers Out(In)	Ş	8,000,000	\$	(1,360,158)	Ş	(4,002,763)	Ş	1,440,000	Ş	3,800,000	Ş	(4,000)	\$	(7,873,079)	Ş	-	\$	-
Total Expense	Ļ	477 100 000	\$	76,160,842	Ļ	193,496,237	Ļ	137,180,000	Ļ	64,635,000	\$	639,000	\$	26,576,921	\$	20 614 408	٠,	1,005,492,498
Net	_	5,990,000	<del>ب</del> \$	(2,295,842)	_	(3,660,234)	_		\$	(2,951,678)		299,340	\$	(326,969)			\$	1,804,205
Net	Ą	3,990,000	Ą	(2,233,642)	Ą	(3,000,234)	Ą	3,313,200	Ą	(2,331,078)	Ą	233,340	Ą	(320,303)	Ą	1,230,388	Ą	1,804,203
Beginning Fund Balance	ς	66,666,078	ς	60 111 693	ς	285,546,172	ς	(73,006)	Ś	18,822,236	\$	25,858,418	\$	475,886,355	\$	27,298,079	\$	960,116,024
Capital Expenditures		(5,500,000)		(70,000)		(86,000)		(1,795,000)		(249,000)		-		(122,550,000)		-		(130,250,000)
Net (from above)		5,990,000		(2,295,842)		(3,660,234)		3,513,200	\$	(2,951,678)		299,340	\$	(326,969)		1,236,388	\$	1,804,205
Fund Additions/Deductions*		-	\$	504,460	\$	50,000,000	\$	3,313,200	\$	(2,331,070)	Ś	255,540	\$	50,000,000	\$	1,230,300	\$	100,504,460
Ending Fund Balance	_	67,156,078		•	_	331,799,938	\$	1,645,194		15,621,558	\$	26,157,758	\$	403,009,386	\$	28,534,467	\$	932,174,689
Ename Fana Balance	Υ.	07,130,070	۲	30,230,311	۲	332,733,330	۲	1,043,134	~	10,021,000	Ψ.	20,237,730	Ψ	400,000,000	۲	20,55-1,-107	Ψ.	332,17-1,003
Year-End Accounting Entries **		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
		-		•				-						•				
Net Capital Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



### FY16 Actual's Quarter 2 (July - Dec) Report - All Funds except Agency and Clearing

State Appropriation
State Appropriation         \$ 39,026,449         \$ 608,012         \$ 226,600         \$ 30,900         \$ - \$         \$ - \$         \$ - \$         \$ 39,891,961           Tuition and Fees         \$ 268,508,500         \$ 5,267,135         \$ 26,941,395         \$ - \$         \$ (1,700)         \$ - \$         \$ - \$         \$ 2,237,501         \$ 302,952,882           Gifts Grants & Contracts         \$ 314,651         \$ 1,965,262         \$ 1,187         \$ 5,309,064         \$ 32,148,487         \$ - \$         \$ 8,349,816         \$ - \$         \$ 95,870,048           ICC Revenue         \$ 10,812,798         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ 10,812,798         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ 10,812,798         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ 10,812,798         \$ - \$         \$ - \$         \$ - \$         \$ 10,812,798         \$ - \$         \$ 10,812,798         \$ - \$         \$ 9,022,499         \$ - \$         \$ - \$         \$ - \$         \$ 10,812,798         \$ 10,812,798         \$ 10,812,798         \$ 10,812,798         \$ 10,812,798         \$ 10,812,798         \$ 10,812,795         \$ 10,812,798         \$ 10,812,495         \$
Tuition and Fees \$ 268,508,550 \$ 5,267,135 \$ 26,941,395 \$ - \$ (1,700) \$ - \$ - \$ 2,237,501 \$ 302,952,882 Gifts Grants & Contracts \$ 314,651 \$ 1,965,262 \$ 1,187 \$ 53,090,646 \$ 32,148,487 \$ - \$ 8,349,816 \$ - \$ \$ 95,870,048 \$ 10,812,798 \$ - \$ \$ 0,9022,499 \$ - \$ \$ - \$ \$ 0,9022,499 \$ - \$ \$ - \$ \$ 0,9022,499 \$ - \$ \$ - \$ \$ 0,9022,499 \$ 1,900 \$ 10,811 \$ \$ 0,900 \$ 1,900
Gifts Grants & Contracts \$ 314,651 \$ 1,965,262 \$ 1,187 \$ 53,090,646 \$ 32,148,487 \$ - \$ 8,349,816 \$ - \$ 95,870,048   ICC Revenue \$ 10,812,798 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 10,812,798   Federal Student Aid \$ - \$ \$ - \$ \$ 9,022,499 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 10,812,798   Federal Student Aid \$ \$ - \$ \$ \$ - \$ \$ 9,022,499 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 10,812,798   Federal Student Aid \$ \$ 2,204,046 \$ 6,549,505 \$ 227,097 \$ 10,811 \$ 152,300 \$ 252,833 \$ 9,572 \$ 16,312 \$ 9,022,495   Internal Sales \$ \$ 45,654 \$ 17,127,634 \$ 6,280,411 \$ - \$ \$ 3,752 \$ - \$ \$ - \$ \$ - \$ \$ 19,527,506 \$ 42,984,957   Sales & Services \$ 1,209,446 \$ 6,275,922 \$ 76,430,539 \$ 197,880 \$ 720,337 \$ 5 - \$ \$ - \$ \$ 19,527,506 \$ 42,984,957   Sales & Services \$ 1,209,446 \$ 6,275,922 \$ 76,430,539 \$ 197,880 \$ 720,337 \$ 5 - \$ \$ - \$ \$ 19,527,506 \$ 42,984,957   Sales & Services \$ 1,209,446 \$ 6,275,922 \$ 76,430,539 \$ 197,880 \$ 720,337 \$ 5 - \$ \$ - \$ \$ 19,527,506 \$ 42,984,957   Sales & Services \$ 1,209,446 \$ 6,275,922 \$ 76,430,539 \$ 197,880 \$ 720,337 \$ 5 - \$ \$ - \$ \$ 10,3335 \$ 5 - \$ \$ 8,349,816 \$ 7 - \$ \$ 10,751,750 \$ 10,703,311 \$ 5,106,386 \$ 5 - \$ 3,487,619 \$ 5 - \$ \$ 10,700,750
CC Revenue
Federal Student Aid
Interest and Investment
Internal Sales
Sales & Services \$ 1,209,446 \$ 6,275,922 \$ 76,430,539 \$ 197,880 \$ 720,337 \$ - \$ - \$ - \$ 5 - \$ 84,834,125 Other Revenues \$ 213,677 \$ 1,073,311 \$ 5,106,386 \$ - \$ 364,989 \$ - \$ 323,335 \$ - \$ 6,761,597 Transfers From Ore State Agencies \$ - \$ - \$ 5 - \$ 3,487,619 \$ - \$ 5 - \$ 3,487,619 \$ - \$ 5 - \$ 3,487,619 \$ 10,401,500 \$ 10,401,500 \$ 115,213,615 \$ 10,822,244 \$ 25,839,431 \$ 19,825,483 \$ 7,800,677 \$ - \$ - \$ 107,689 \$ 10,7689 \$ 178,562,263 OPE Health Benefits \$ 24,001,806 \$ 2,300,700 \$ 5,734,845 \$ 3,576,988 \$ 622,348 \$ - \$ 5 - \$ 14,712 \$ 36,251,399 OPE Retirement \$ 19,482,275 \$ 2,005,909 \$ 3,652,859 \$ 3,090,873 \$ 955,994 \$ - \$ 5 - \$ 10,222 \$ 29,198,130 OPE Other \$ 8,653,339 \$ 929,862 \$ 1,847,148 \$ 1,373,502 \$ 446,431 \$ - \$ 5 - \$ 7,979 \$ 13,258,262 OPE GTF Remissions \$ 10,370,224 \$ 121,426 \$ 56,016 \$ 732,352 \$ 8,8056 \$ - \$ - \$ - \$ - \$ 140,601 \$ 268,638,128 Service & Supplies \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
Other Revenues         \$ 213,677         \$ 1,073,311         \$ 5,106,386         \$ -         \$ 364,989         \$ -         \$ 3,235         \$ -         \$ 6,761,597           Transfers From Ore State Agencies         \$ -         \$ -         \$ -         \$ -         \$ 3,487,619         \$ -         \$ -         \$ -         \$ 3,487,619           Total Revenue         \$ 322,335,271         \$ 38,866,780         \$ 115,213,615         \$ 65,840,355         \$ 33,388,165         \$ 252,833         \$ 8,362,623         \$ 21,781,319         \$ 606,040,960           Salaries and Wages         \$ 114,166,738         \$ 10,822,244         \$ 25,839,431         \$ 19,825,483         \$ 7,800,677         \$ -         \$ -         \$ 107,689         \$ 178,562,263           OPE Health Benefits         \$ 24,001,806         \$ 2,300,700         \$ 5,734,845         \$ 3,576,988         \$ 622,348         \$ -         \$ -         \$ 107,689         \$ 178,562,263           OPE Retirement         \$ 19,482,275         \$ 2,005,909         \$ 3,652,859         \$ 3,090,873         \$ 955,994         \$ -         \$ -         \$ 10,222         \$ 29,198,130           OPE Other         \$ 8,653,339         \$ 929,862         \$ 1,847,148         \$ 1,373,502         \$ 446,431         \$ -         \$ -         \$ 7,979         \$ 13,258,262
Transfers From Ore State Agencies \$ - \$ \$ - \$ \$ - \$ \$ 3,487,619 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 3,487,619 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 3,487,619 \$ \$ 606,040,960 \$ \$ 8 8,362,623 \$ \$ 114,166,738 \$ 10,822,244 \$ 25,839,431 \$ 19,825,483 \$ 7,800,677 \$ - \$ - \$ 107,689 \$ 178,562,263 \$ OPE Health Benefits \$ 24,001,806 \$ 2,300,700 \$ 5,734,845 \$ 3,576,988 \$ 622,348 \$ - \$ - \$ 14,712 \$ 36,251,399 \$ OPE Retirement \$ 19,482,275 \$ 2,005,909 \$ 3,652,859 \$ 3,090,873 \$ 955,994 \$ - \$ - \$ 10,222 \$ 29,198,130 \$ OPE Other \$ 8,653,339 \$ 929,862 \$ 1,847,148 \$ 1,373,502 \$ 446,431 \$ - \$ 5 - \$ 7,979 \$ 13,258,262 \$ OPE GTF Remissions \$ 10,370,224 \$ 121,426 \$ 56,016 \$ 732,352 \$ 88,056 \$ - \$ 5 - \$ 140,601 \$ 268,638,128 \$ Service & Supplies \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
Total Revenue \$ 322,335,271 \$ 38,866,780 \$ 115,213,615 \$ 65,840,355 \$ 33,388,165 \$ 252,833 \$ 8,362,623 \$ 21,781,319 \$ 606,040,960  Salaries and Wages \$ 114,166,738 \$ 10,822,244 \$ 25,839,431 \$ 19,825,483 \$ 7,800,677 \$ - \$ - \$ 107,689 \$ 178,562,263  OPE Health Benefits \$ 24,001,806 \$ 2,300,700 \$ 5,734,845 \$ 3,576,988 \$ 622,348 \$ - \$ - \$ 14,712 \$ 36,251,399  OPE Retirement \$ 19,482,275 \$ 2,005,909 \$ 3,652,859 \$ 3,090,873 \$ 955,994 \$ - \$ - \$ 10,222 \$ 29,198,130  OPE Other \$ 8,653,339 \$ 929,862 \$ 1,847,148 \$ 1,373,502 \$ 446,431 \$ - \$ - \$ 7,979 \$ 13,258,262  OPE GTF Remissions \$ 10,370,224 \$ 121,426 \$ 56,016 \$ 732,352 \$ 88,056 \$ - \$ - \$ - \$ 140,601 \$ 268,638,128  Service & Supplies \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
Salaries and Wages \$ 114,166,738 \$ 10,822,244 \$ 25,839,431 \$ 19,825,483 \$ 7,800,677 \$ - \$ - \$ 107,689 \$ 178,562,263  OPE Health Benefits \$ 24,001,806 \$ 2,300,700 \$ 5,734,845 \$ 3,576,988 \$ 622,348 \$ - \$ - \$ 14,712 \$ 36,251,399  OPE Retirement \$ 19,482,275 \$ 2,005,909 \$ 3,652,859 \$ 3,090,873 \$ 955,994 \$ - \$ - \$ 10,222 \$ 29,198,130  OPE Other \$ 8,653,339 \$ 929,862 \$ 1,847,148 \$ 1,373,502 \$ 446,431 \$ - \$ - \$ - \$ 7,979 \$ 13,258,262  OPE GTF Remissions \$ 10,370,224 \$ 121,426 \$ 56,016 \$ 732,352 \$ 88,056 \$ - \$ - \$ - \$ 140,601 \$ 268,638,128  Service & Supplies \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
OPE Health Benefits         \$ 24,001,806         \$ 2,300,700         \$ 5,734,845         \$ 3,576,988         \$ 622,348         \$ - \$ - \$ 14,712         \$ 36,251,399           OPE Retirement         \$ 19,482,275         \$ 2,005,909         \$ 3,652,859         \$ 3,090,873         \$ 955,994         \$ - \$ - \$ 10,222         \$ 29,198,130           OPE Other         \$ 8,653,339         \$ 929,862         \$ 1,847,148         \$ 1,373,502         \$ 446,431         \$ - \$ - \$ 7,979         \$ 13,258,262           OPE GTF Remissions         \$ 10,370,224         \$ 121,426         \$ 56,016         \$ 732,352         \$ 88,056         \$ - \$ - \$ 140,601         \$ 268,638,128           Total Personnel Services         \$ 47,369,233         \$ 13,491,436         \$ 33,321,811         \$ 11,575,181         \$ 15,136,194         \$ (527,973)         \$ 1,401,636         \$ 16,148,108         \$ 137,915,627
OPE Health Benefits         \$ 24,001,806         \$ 2,300,700         \$ 5,734,845         \$ 3,576,988         \$ 622,348         \$ - \$ - \$ 14,712         \$ 36,251,399           OPE Retirement         \$ 19,482,275         \$ 2,005,909         \$ 3,652,859         \$ 3,090,873         \$ 955,994         \$ - \$ - \$ 10,222         \$ 29,198,130           OPE Other         \$ 8,653,339         \$ 929,862         \$ 1,847,148         \$ 1,373,502         \$ 446,431         \$ - \$ - \$ 7,979         \$ 13,258,262           OPE GTF Remissions         \$ 10,370,224         \$ 121,426         \$ 56,016         \$ 732,352         \$ 88,056         \$ - \$ - \$ 140,601         \$ 268,638,128           Total Personnel Services         \$ 47,369,233         \$ 13,491,436         \$ 33,321,811         \$ 11,575,181         \$ 15,136,194         \$ (527,973)         \$ 1,401,636         \$ 16,148,108         \$ 137,915,627
OPE Retirement         \$ 19,482,275         \$ 2,005,909         \$ 3,652,859         \$ 3,090,873         \$ 955,994         \$ - \$ - \$ 10,222         \$ 29,198,130           OPE Other         \$ 8,653,339         \$ 929,862         \$ 1,847,148         \$ 1,373,502         \$ 446,431         \$ - \$ - \$ 7,979         \$ 13,258,262           OPE GTF Remissions         \$ 10,370,224         \$ 121,426         \$ 56,016         \$ 732,352         \$ 88,056         \$ - \$ - \$ - \$ 140,601         \$ 268,638,128           Service & Supplies         \$ 47,369,233         \$ 13,491,436         \$ 33,321,811         \$ 11,575,181         \$ 15,136,194         \$ (527,973)         \$ 1,401,636         \$ 16,148,108         \$ 137,915,627
OPE Other         \$ 8,653,339 \$ 929,862 \$ 1,847,148 \$ 1,373,502 \$ 446,431 \$ - \$ - \$ 7,979 \$ 13,258,262           OPE Offer Remissions         \$ 10,370,224 \$ 121,426 \$ 56,016 \$ 732,352 \$ 88,056 \$ - \$ - \$ - \$ 11,368,074           Total Personnel Services         \$ 176,674,383 \$ 16,180,140 \$ 37,130,299 \$ 28,599,198 \$ 9,913,507 \$ - \$ - \$ 140,601 \$ 268,638,128           Service & Supplies         \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
OPE GTF Remissions         \$ 10,370,224         \$ 121,426         \$ 56,016         \$ 732,352         \$ 88,056         \$ - \$ - \$ - \$ 11,368,074           Total Personnel Service         \$ 176,674,383         \$ 16,180,140         \$ 37,130,299         \$ 28,599,198         \$ 9,913,507         \$ - \$ - \$ 140,601         \$ 268,638,128           Service & Supplies         \$ 47,369,233         \$ 13,491,436         \$ 33,321,811         \$ 11,575,181         \$ 15,136,194         \$ (527,973)         \$ 1,401,636         \$ 16,148,108         \$ 137,915,627
Total Personnel Services         \$ 176,674,383         \$ 16,180,140         \$ 37,130,299         \$ 28,599,198         \$ 9,913,507         \$ - \$ - \$ 140,601         \$ 268,638,128           Service & Supplies         \$ 47,369,233         \$ 13,491,436         \$ 33,321,811         \$ 11,575,181         \$ 15,136,194         \$ (527,973)         \$ 1,401,636         \$ 16,148,108         \$ 137,915,627
Service & Supplies \$ 47,369,233 \$ 13,491,436 \$ 33,321,811 \$ 11,575,181 \$ 15,136,194 \$ (527,973) \$ 1,401,636 \$ 16,148,108 \$ 137,915,627
Merchandise-Resale/Redistribution \$ 305 \$ 6,151,287 \$ 5,221,478 \$ - \$ - \$ - \$ - \$ 11,373,071
Internal Sales Reimbursements \$ (9,547,391) \$ (211,673) \$ (715,216) \$ (24,800) \$ (98,634) \$ - \$ - \$ (10,597,714)
Indirect Costs \$ 270,540 \$ 1,230,639 \$ 2,824,135 \$ 10,812,910 \$ - \$ 272,335 \$ - \$ - \$ 15,410,558
Depreciation/Amortization Expense \$ - \$ 2,136,897 \$ 12,015,497 \$ - \$ - \$ 13,936,841 \$ - <b>\$ 28,089,235</b>
Student Aid \$ 2,084,797 \$ 401,793 \$ 746,899 \$ 22,823,848 \$ 16,105,077 \$ 150,527 \$ - \$ - \$ 42,312,940
Total General Expense \$ 40,177,485 \$ 23,200,379 \$ 53,414,605 \$ 45,187,139 \$ 31,142,637 \$ (105,111) \$ 15,338,477 \$ 16,148,108 \$ 224,503,717
Net Transfers Out/(In) \$ 5,304,288 \$ (1,826,172) \$ (3,399,390) \$ (66,230) \$ 4,690,101 \$ - \$ (4,702,597) \$ - \$
Total Expense \$ 222,156,156 \$ 37,554,347 \$ 87,145,513 \$ 73,720,107 \$ 45,746,244 \$ (105,111) \$ 10,635,880 \$ 16,288,709 \$ 493,141,845
Net \$ 100,179,115 \$ 1,312,433 \$ 28,068,102 \$ (7,879,752) \$ (12,358,079) \$ 357,944 \$ (2,273,257) \$ 5,492,610 \$ 112,899,115
+
Beginning Fund Balance \$ 66,666,078 \$ 60,111,693 \$ 285,546,172 \$ (73,006) \$ 18,822,236 \$ 25,858,418 \$ 475,886,355 \$ 27,298,079 \$ 960,116,024
Capital Expenditures \$ (3,083,462) \$ (36,001) \$ (236) \$ (996,681) \$ (418,761) \$ - \$ (43,800,215) \$ - \$ (48,335,356)
Net (from above) \$ 100,179,115 \$ 1,312,433 \$ 28,068,102 \$ (7,879,752) \$ (12,358,079) \$ 357,944 \$ (2,273,257) \$ 5,492,610 <b>\$ 112,899,115</b>
Fund Additions/Deductions* \$ (46) \$ 392,328 \$ (150,915) \$ - \$ - \$ 4,032,400 \$ - <b>\$ 4,273,767</b>
Ending Fund Balance \$ 163,761,685 \$ 61,780,453 \$ 313,463,122 \$ (8,949,438) \$ 6,045,396 \$ 26,216,362 \$ 433,845,282 \$ 32,790,689 \$ 1,028,953,550
Year-End Accounting Entries ** TBD
Net Capital Assets TBD TBD TBD TBD TBD TBD TBD TBD TBD
Other Restricted Net Assets TBD TBD TBD TBD TBD TBD TBD TBD TBD
Unrestricted Net Assets TBD
Total Net Assets TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 2 - Education and General

State Appropriation Tuition and Fees Gifts Grants & Contracts ICC Revenue Federal Student Aid Interest and Investment Internal Sales Sales & Services	FY16 Q1 Projection \$ 65,199,000 \$ 388,020,000 \$ 20,000,000 \$ - \$ 5,110,000 \$ 50,000 \$ 2,922,000	\$ 314,651 \$ 10,812,798 \$ - \$ 2,204,046 \$ 45,654	59.9%	\$ 10,130,884 \$ - \$ 1,451,093 \$ 19,477	FY16 Q2 inc/(dec) from FY15 Q2 18.9% \$ 5.4% \$ 921.6% \$ 6.7% \$ 51.9% \$ 134.4% \$ 25.5% \$	\$ 372,366,154 \$ 336,508 \$ 19,185,870 \$ - \$ 5,186,262 \$ 24,075	4.2% 4.0% 4.2%	\$ 20,000,000 \$ - \$ 5,110,000 \$ 100,000	Updated Projection compared to FY15  16.2% 4.7% 4.0% 4.2%1.5% 315.4% 14.1%
Other Revenues	\$ 1,529,000	\$ 213,677	14.0%		-46.8%		-36.1%		-36.1%
Transfers From Ore State Agencies	\$ -	\$ -	-	,	-100.0%	· · · · · · · · · · · · · · · · · · ·	-100.0%	•	-100.0%
Total Revenue	\$ 483,180,000	\$ 322,335,271	66.7%	\$ 300,716,123	7.2%	\$ 458,425,256	5.4%	\$ 485,210,000	5.8%
Salaries and Wages OPE Health Benefits OPE Retirement OPE Other OPE GTF Remissions	\$ 250,204,000 \$ 50,142,000 \$ 44,470,000 \$ 20,335,000 \$ 22,060,000	\$ 24,001,806 \$ 19,482,275 \$ 8,653,339	47.9% 43.8% 42.6%	\$ 17,676,684	5.3% \$ 0.5% \$ 10.2% \$ 13.4% \$ -24.0% \$	50,044,694 539,273,259 522,381,290	0.2% 13.2% -9.1%	\$ 252,167,000 \$ 51,700,000 \$ 43,200,000 \$ 21,200,000 \$ 22,060,000	5.1% 3.3% 10.0% -5.3% 2.0%
Total Personnel Services		\$ 176,674,383		\$ 171,261,810	3.2%			\$ 390,327,000	4.6%
	,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , ,		, , ,		,, ,	
Service & Supplies Merchandise-Resale/Redistribution Internal Sales Reimbursements Indirect Costs Depreciation/Amortization Expense Student Aid	\$ 96,000,000 \$ 2,000 \$ (16,531,000) \$ 508,000 \$ - \$ 2,000,000	\$ 305 \$ (9,547,391) \$ 270,540 \$ - \$ 2,084,797	49.3% 15.3% 57.8% 53.3% - 104.2%	\$ 570 \$ (6,510,046) \$ 216,369 \$ - \$ 1,472,250	14.2% \$ -46.4% \$ 46.7% \$ 25.0% \$ 41.6% \$	3,030 (17,059,355) 473,595 5 4,527,042	-34.0% -3.1% 7.3% - -55.8%	\$ (16,531,000) \$ 508,000 \$ - \$ 2,000,000	7.3% - -55.8%
Total General Expense	\$ 81,979,000	\$ 40,177,485	49.0%	\$ 36,655,623	9.6%	\$78,677,211	4.2%	\$ 81,979,000	4.2%
Net Transfers Out(In)	\$ 8,000,000	\$ 5,304,288	66.3%	\$ 5,830,650	-9.0%	\$ 7,290,091	9.7%	<b>\$ 8,000,000</b> \$ -	9.7%
Total Expense	\$ 477,190,000	\$ 222,156,156	46.6%	\$ 213,748,083	3.9%	\$ 459,194,776	3.9%	\$ 480,306,000	4.6%
Net	\$ 5,990,000	\$ 100,179,115	1672.4%	\$ 86,968,040	15.2%	\$ (769,520)	-878.4%	\$ 4,904,000	-737.3%
Beginning Fund Balance Capital Expenditures Net (from above)	\$ (5,500,000)	\$ (3,083,462)	100.0% 56.1% 1672.4%	\$ (2,778,463)	-13.7% \$ 11.0% \$ 15.2% \$	(5,776,409)	-13.7% -4.8% -878.4%	\$ (5,500,000)	-13.7% -4.8% -737.3%
Fund Additions/Deductions*	\$ -	\$ (46)	-	\$ -	- 9	\$ (4,068,255)	-100.0%	\$ -	-100.0%
Ending Fund Balance	\$ 67,156,078	\$ 163,761,685	243.9%	\$ 161,469,839	1.4%	\$ 66,666,078	0.7%	\$ 66,070,078	-0.9%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	_
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 2 - Designated Operations and Service Centers

FY16 Q1 Projection FY16 Q2 FY16 Q2 Actual compared to Updated inc/(dec) from as percent of FY15 Total FY15 Total as FY16 Updated Projection FY16 Projection FY16 Actual Q2 projection FY15 Actual Q2 FY15 Q2 Actual Projection Q2 compared to FY15 percent State Appropriation 1,216,000 \$ 608,012 50.0% \$ 608,008 0% \$ 1,216,016 0.0% \$ 1,216,000 0.0% **Tuition and Fees** 8.135.000 \$ 5.267.135 64.7% \$ 9.691.989 -46% \$ 12.267.619 -33.7% \$ 8.135.000 -33.7% 4,080,000 \$ -7% \$ Gifts Grants & Contracts 1,965,262 48.2% \$ 2,111,290 5,796,236 -29.6% \$ 4,080,000 -29.6% ICC Revenue Ś \$ - \$ - \$ - \$ \$ - \$ - \$ Federal Student Aid - \$ Interest and Investment 12,550,000 \$ 6,549,505 52.2% \$ 6,774,362 -3% \$ 12,827,784 -2.2% \$ 12,550,000 -2.2% **Internal Sales** 34,848,000 \$ 17,127,634 49.1% \$ 16,337,427 5% \$ 34,989,109 -0.4% \$ 34,848,000 -0.4% \$ 2% \$ -1.7% \$ 10,944,000 Sales & Services 10,944,000 6,275,922 57.3% \$ 6,182,858 11,134,093 -1.7% \$ Other Revenues 2,092,000 1,073,311 51.3% \$ 395,756 171% \$ 2,255,718 -7.3% \$ 2,092,000 -7.3% Transfers From Ore State Agencies \$ \$ \$ \$ -8.2% 52.6% \$ -8% S 80.486.575 -8.2% \$ Total Revenue \$ 73.865.000 S 38.866.780 42.101.690 73.865.000 Salaries and Wages 21.542.000 \$ 10.822.244 50.2% \$ 11.840.775 -9% \$ 23.301.395 -7.6% \$ 21.542.000 -7.6% \$ **OPE Health Benefits** 4,889,000 2,300,700 47.1% \$ 2,589,137 -11% \$ 5,281,566 -7.4% \$ 4,889,000 -7.4% **OPE Retirement** 4,221,000 \$ 2,005,909 47.5% \$ 2,018,031 -1% S 3,975,510 6.2% \$ 4,221,000 6.2% **OPE Other** 1,794,000 \$ 929,862 51.8% \$ 916,733 1% \$ 2,045,247 -12.3% \$ 1,794,000 -12.3% **OPE GTF Remissions** \$ -25% \$ -64.3% \$ 133,000 121,426 91.3% \$ 161,835 372,311 133,000 -64.3% Total Personnel Services \$ 32,579,000 \$ 16,180,140 49.7% \$ 17,526,510 -8% \$ 34,976,028 -6.9% \$ 32,579,000 -6.9% Service & Supplies 22,442,000 \$ 13,491,436 60.1% \$ 13,260,781 2% \$ 26,176,026 -14.3% \$ 22,442,000 -14.3% Merchandise-Resale/Redistribution \$ 6,151,287 38.8% \$ 6,332,950 -3% \$ 14,925,166 6.3% \$ 15,867,000 15,867,000 6.3% Internal Sales Reimbursements (941.000) \$ (211,673)22.5% \$ (258,612)-18% \$ (2,194,983)-57.1% \$ (941.000) -57.1% **Indirect Costs** 2,533,000 \$ 1,230,639 48.6% \$ 897,371 37% \$ 2,234,456 13.4% \$ 2,533,000 13.4% Depreciation/Amortization Expense \$ 4,100,000 \$ 2,136,897 52.1% \$ 2,163,667 -1% S 4,374,360 -6.3% \$ 4,100,000 -6.3% 42.7% \$ 428,617 Student Aid 941,000 \$ 401,793 -6% \$ 363,710 158.7% \$ 941,000 158.7% Total General Expense \$ 44,942,000 \$ 51.6% S 2% \$ -2.0% \$ 23,200,379 22,824,774 45,878,735 44.942.000 -2.0% Net Transfers Out(In) \$ (1,360,158) \$ (1,826,172) 134.3% \$ (2,989,952)-39% \$ (3,139,405)-56.7% \$ (1,360,158) -56.7% 49.3% \$ Total Expense \$ 76,160,842 \$ 37,554,347 37,361,333 1% \$ 77,715,358 -2.0% \$ 76,160,842 -2.0% Net \$ (2,295,842) \$ 1,312,433 -57.2% \$ 4,740,357 -72% \$ 2,771,216 -182.8% \$ (2,295,842)-182.8% Beginning Fund Balance \$ 100.0% \$ 14% \$ 13.9% \$ 13.9% 60,111,693 \$ 60,111,693 52,768,061 52,768,061 60,111,693 6238% \$ Capital Expenditures \$ (70,000) \$ (36,001)51.4% \$ (568)(68, 273)2.5% \$ (70,000)2.5% Net (from above) \$ (2,295,842) \$ 1,312,433 -57.2% \$ 4,740,357 -72% \$ 2,771,216 -182.8% \$ (2,295,842)-182.8% Fund Additions/Deductions\* \$ 504,460 \$ 392,328 77.8% 607,113 -35% \$ 4,640,687 -89.1% \$ 504,460 -89.1% Ending Fund Balance \$ 58,250,311 \$ 61,780,453 106.1% \$ 58.114.964 6% S 60.111.693 -3.1% \$ 58.250.311 -3.1% Year-End Accounting Entries \*\* TRD TBD TBD TBD TBD TBD **TBD** TBD TBD TBD TBD TBD TBD TBD TBD TBD **Net Capital Assets** Other Restricted Net Assets TBD TBD TBD TBD TBD TBD **TBD** TBD **Unrestricted Net Assets** TBD TBD **TBD TBD** TBD TBD **TBD** TBD TBD TBD TBD TBD

TBD

TBD

TBD

**Total Net Assets** 

**TBD** 

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.g. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 2 - Auxiliaries

F116 00 BOT Quarter 2 - Auxiliaries														
	FY	16 Projection	FΥ	/16 Actual Q2	FY16 Q2 Actual as percent of projection	F	FY15 Actual Q2	FY16 Q2 inc/(dec) from FY15 Q2		FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent		Y16 Updated rojection Q2	Updated Projection compared to FY15
State Appropriation	\$	440,000	\$	226,600	51.5%	Ś	220,000	3.0%	\$	440,000	0.0%		440,000	0.0%
Tuition and Fees	\$	40,027,000	\$	26,941,395	67.3%		25,960,259	3.8%		38,787,466			40,027,000	3.2%
Gifts Grants & Contracts	Ś	100,000	\$	1,187	1.2%		93,005	-98.7%		103,974	-3.8%		100,000	-3.8%
ICC Revenue	Ś		\$	-,		\$	-		\$			\$		-
Federal Student Aid	\$	_	\$	_	-		_		\$	_	-		-	_
Interest and Investment	Ś	438,003	\$	227,097	51.8%		42,705	431.8%		481,532	-9.0%		438,003	-9.0%
Internal Sales	Ś	12,841,000	\$	6,280,411	48.9%		5,756,505	9.1%		13,087,757	-1.9%		12,841,000	-1.9%
Sales & Services	-	133,990,000	\$	76,430,539	57.0%		79,270,756		•	133,642,285			133,990,000	0.3%
Other Revenues	ς	2,000,000	\$	5,106,386	255.3%		1,352,863	277.5%		2,004,119	-0.2%		2,000,000	-0.2%
Transfers From Ore State Agencies	Ś	-	\$	-		\$	-		\$			\$	-	-
Total Revenue	т_	189 836 003		115,213,615	60.7%		112,696,093	2 2%	_	188,547,133		_	189,836,003	0.7%
Total Revenue	Ţ	105,050,005	Y	113,213,013	00.770	7	112,050,055	2.270	7	100,547,133	0.770	7	103,030,003	0.770
Salaries and Wages	\$	57,448,000	\$	25,839,431	45.0%	Ś	25,109,744	2.9%	\$	54,105,857	6.2%	Ś	57,448,000	6.2%
OPE Health Benefits	\$	13,000,000		5,734,845	44.1%		5,731,447	0.1%	•	11,872,839	9.5%		13,000,000	9.5%
OPE Retirement	\$	8,484,000		3,652,859	43.1%		3,536,365	3.3%		7,788,454	8.9%		8,484,000	8.9%
OPE Other	Ś	4,105,000		1,847,148	45.0%		1,659,314	11.3%	•	4,132,984	-0.7%	•	4,105,000	-0.7%
OPE GTF Remissions	\$			56,016	48.3%		42,472	31.9%		115,807	0.2%		116,000	0.2%
Total Personnel Services	Ś	83,153,000	Ś	37,130,299	44.7%		36,079,343	2.9%	_		6.6%			6.6%
	•	,	•	,,		•			•	-,,-		•	,,	
Service & Supplies	\$	71,013,000	\$	33,321,811	46.9%	\$	38,398,069	-13.2%	\$	70,915,276	0.1%	\$	71,013,000	0.1%
Merchandise-Resale/Redistribution	\$	12,459,000	\$	5,221,478	41.9%	\$	5,524,973	-5.5%	\$	13,260,827	-6.0%	\$	12,459,000	-6.0%
Internal Sales Reimbursements	\$	(1,062,000)		(715,216)	67.3%	\$	(766,000)	-6.6%		(1,229,573)	-13.6%	\$	(1,062,000)	-13.6%
Indirect Costs	\$	6,332,000	\$	2,824,135	44.6%	\$	2,787,670	1.3%	\$	5,904,975	7.2%	\$	6,332,000	7.2%
Depreciation/Amortization Expense	\$	24,100,000	\$	12,015,497	49.9%	\$	11,307,190	6.3%	\$	23,292,735	3.5%	\$	24,100,000	3.5%
Student Aid	\$	1,504,000	\$	746,899	49.7%	\$	639,793	16.7%	\$	7,813,201	-80.8%	\$	1,504,000	-80.8%
Total General Expense	\$	114,346,000	\$	53,414,605	46.7%	\$	57,891,695	-7.7%	\$	119,957,441	-4.7%	\$	114,346,000	-4.7%
Net Transfers Out(In)	\$	(4,002,763)	\$	(3,399,390)	84.9%	\$	(18,202)	18576.0%	\$	1,865,515	-314.6%	\$	(4,002,763)	-314.6%
Total Expense	Ś	193.496.237	\$	87,145,513	45.0%	Ś	93,952,836	-7.2%	Ś	199,838,898	-3.2%	Ś	193,496,237	-3.2%
Net		(3,660,234)	_	28,068,102	-766.8%	•	18,743,257	49.8%	\$			\$	(3,660,234)	-67.6%
	\$	-	•	,,		•			•	(==,===,==,==,		\$	-	
Beginning Fund Balance	\$	285,546,172	\$	285,546,172	100.0%	\$	247,107,718	15.6%	\$	247,107,718	15.6%	\$	285,546,172	15.6%
Capital Expenditures	-	(86,000)	-	(236)	0.3%		(50)	372.8%		(2,208,910)	-96.1%		(86,000)	-96.1%
Net (from above)		(3,660,234)		28,068,102	-766.8%		18,743,257			(11,291,765)	-67.6%		(3,660,234)	-67.6%
Fund Additions/Deductions*			\$	(150,915)	-0.3%		1,250,753	-112.1%			-3.7%		50,000,000	-3.7%
Ending Fund Balance				, , ,	94.5%		267,101,678		_	285,546,172		_	331,799,938	16.2%
· ·	·		·							, ,				
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

## FY16 UO BOT Quarter 2 - Grant Funds

	FY16	5 Projection	FY	/16 Actual Q2	FY16 Q2 Actual as percent of projection	FY	15 Actual Q2	FY16 Q2 inc/(dec) from FY15 Q2		FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent		Y16 Updated rojection Q2	Updated Projection compared to FY15
State Appropriation	\$	60,000	\$	30,900	51.5%		30,000	3.0%	\$	60,000	0.0%		60,000	0.0%
Tuition and Fees	\$	,	\$	-	0.0%		-	-		211	-5.1%		200	-5.1%
Gifts Grants & Contracts		07,500,000	\$	53,090,646	49.4%		54,998,654			107,381,539	0.1%		107,500,000	0.1%
ICC Revenue	\$	-	\$	-	-		-		Ś	-		\$	-	-
Federal Student Aid	\$ :	24,500,000	\$	9,022,499	36.8%		9,118,267	-1.1%	\$	24,381,695			24,500,000	0.5%
Interest and Investment	Ś		\$	10,811	77.2%		715	1411.8%		13,596	3.0%		14,000	3.0%
Internal Sales	Ś	,	\$		0.0%		18,101	-100.0%	•	18,413	3.2%		19,000	3.2%
Sales & Services	\$	1,000,000	\$	197,880	19.8%		672,621	-70.6%		1,082,146	-7.6%		1,000,000	-7.6%
Other Revenues	\$	-	\$	-	-		-	-		-		\$	-	-
Transfers From Ore State Agencies	Ś	7,600,000	\$	3,487,619	45.9%		4,833,851	-27.9%		7,615,280	-0.2%		7,600,000	-0.2%
Total Revenue	т .	<u> </u>	\$	65.840.355	46.8%	•	69.672.208		•	140,552,879	0.1%		140.693.200	0.1%
Total Nevende	7 -	10,033,200	۲	03,040,033	40.070	Ψ	03,072,200	3.370	Ψ	1-10,002,010	0.170	۲	140,033,200	0.170
Salaries and Wages	\$ :	35,621,000	\$	19,825,483	55.7%	Ś	19,953,308	-0.6%	Ś	37,363,520	-4.7%	Ś	35,621,000	-4.7%
OPE Health Benefits	Ś		\$	3,576,988	48.5%		3,710,881	-3.6%		7,521,017	-1.9%		7,379,000	-1.9%
OPE Retirement	Ś		\$	3,090,873	55.7%		2,948,115	4.8%		5,432,711	2.1%	•	5,545,000	2.1%
OPE Other	Ś		\$	1,373,502	54.6%		1,378,685	-0.4%	•	2,454,131	2.5%		2,515,000	2.5%
OPE GTF Remissions	s .		\$	732,352	43.1%		821,365	-10.8%		1,808,500	-6.0%		1,700,000	-6.0%
Total Personnel Services	\$ !	52,760,000	\$	28,599,198	54.2%		28,812,354		Ś	54,579,879	-3.3%		52,760,000	-3.3%
	•		·							, ,				
Service & Supplies	\$	26,000,000	\$	11,575,181	44.5%	\$	12,838,547	-9.8%	\$	26,066,897	-0.3%	\$	26,000,000	-0.3%
Merchandise-Resale/Redistribution	\$	10,000	\$	-	0.0%	\$	4,000	-100.0%	\$	4,000	150.0%	\$	10,000	150.0%
Internal Sales Reimbursements	\$	(30,000)	\$	(24,800)	82.7%	\$	(25,991)	-4.6%		(26,102)	14.9%	\$	(30,000)	14.9%
Indirect Costs	\$ :	20,000,000	\$	10,812,910	54.1%	\$	10,864,882	-0.5%	\$	20,541,869	-2.6%	\$	20,000,000	-2.6%
Depreciation/Amortization Expense	\$	-	\$	-	_	\$	-	-	\$	-	-	\$	-	-
Student Aid	\$ :	37,000,000	\$	22,823,848	61.7%	\$	22,592,616	1.0%	\$	36,277,777	2.0%	\$	37,000,000	2.0%
Total General Expense	\$ 8	82,980,000	\$	45,187,139	54.5%		46,274,054		\$	82,864,441	0.1%	\$	82,980,000	0.1%
Net Transfers Out(In)	\$	1,440,000	\$	(66,230)	-4.6%	\$	207,368	-131.9%	\$	1,440,188	0.0%	\$	1,440,000	0.0%
Total Expense	\$ 13	37,180,000	\$	73,720,107	53.7%	\$	75,293,776	-2.1%	\$	138,884,508	-1.2%	\$	137,180,000	-1.2%
Net		3,513,200	\$	(7,879,752)		\$	(5,621,568)		\$	1,668,371		\$	3,513,200	110.6%
Beginning Fund Balance	\$	(73,006)	\$	(73,006)	100.0%	\$	434,738	-116.8%	\$	434,738	-116.8%	\$	(73,006)	-116.8%
Capital Expenditures	\$	(1,795,000)	\$	(996,681)	55.5%	\$	(802,157)	24.3%	\$	(1,617,697)	11.0%	\$	(1,795,000)	11.0%
Net (from above)	\$	3,513,200	\$	(7,879,752)	-224.3%	\$	(5,621,568)	40.2%		1,668,371	110.6%	\$	3,513,200	110.6%
Fund Additions/Deductions*	\$	-	\$	-	-	\$	-	-	\$	(558,418)	-100.0%	\$	-	-100.0%
Ending Fund Balance	\$	1,645,194	\$	(8,949,438)	-544.0%	\$	(5,988,987)	49.4%	\$	(73,006)	-2353.5%	\$	1,645,194	-2353.5%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



## FY16 UO BOT Quarter 2 - Restricted Gift Funds

F110 00 BOT Quarter 2 - Restricted dift run	ius				FY16 Q2 Actual as percent of			FY16 Q2 inc/(dec) from	FΥ	Y15 Total	FY16 Q1 Projection compared to FY15 Total as	FY	/16 Updated	Updated Projection compared to
	FY	16 Projection	F۱	/16 Actual Q2	projection		15 Actual Q2	FY15 Q2		Actual	percent		ojection Q2	FY15
State Appropriation	\$	-	\$	-	-	\$	-	- \$	5	-	-	\$	-	-
Tuition and Fees	\$	(1,190)	\$	(1,700)	142.9%	\$	(3,952)	-57.0% \$	5	(27,981)	-95.7%	\$	(1,190)	-95.7%
Gifts Grants & Contracts	\$	58,321,000	\$	32,148,487	55.1%	\$	30,086,964	6.9% \$	5	57,096,891	2.1%		58,321,000	2.1%
ICC Revenue	\$	-	\$	-	-	\$	-	- \$	5	-	-	\$	-	-
Federal Student Aid	\$	-	\$	-	-	\$	-	- \$	5	-	-	\$	-	-
Interest and Investment	\$	1,302,512	\$	152,300	11.7%	\$	1,064,831	-85.7% \$	5	1,315,306	-1.0%	\$	1,302,512	-1.0%
Internal Sales	\$	4,000	\$	3,752	93.8%	\$	1,300	188.6% \$	5	2,250	77.8%	\$	4,000	77.8%
Sales & Services	\$	1,694,000	\$	720,337	42.5%	\$	606,113	18.8% \$	5	1,736,593	-2.5%	\$	1,694,000	-2.5%
Other Revenues	\$	363,000	\$	364,989	100.5%	\$	347,018	5.2% \$	5	352,716	2.9%	\$	363,000	2.9%
Transfers From Ore State Agencies	\$	-	\$	-	-	\$	-	- \$	5	-	-	\$	-	<u>-</u>
Total Revenue	\$	61,683,322	\$	33,388,165	54.1%	\$	32,102,274	4.0% \$	5	60,475,776	2.0%	\$	61,683,322	2.0%
Salaries and Wages	\$	15,669,000	\$	7,800,677	49.8%	ς	6,845,291	14.0% \$		13,278,157	18.0%	ς	15,669,000	18.0%
OPE Health Benefits	\$	1,721,000		622,348	36.2%		622,890	-0.1%		1,307,960	31.6%		1,721,000	31.6%
OPE Retirement	\$		\$	955,994	47.8%		814,315	17.4% \$		1,711,493	16.9%		2,000,000	16.9%
OPE Other	ب \$		\$	446,431	20.5%		358,742	24.4% \$		2,342,573	-7.2%		2,000,000	-7.2%
OPE GTF Remissions	\$	334,000	\$	88,056	26.4%		102,198	-13.8%		203,086	64.5%		334,000	64.5%
Total Personnel Services		21,899,000	\$	9,913,507	45.3%	_	8,743,437	13.4%		18,843,269	16.2%	•	21,899,000	16.2%
Total Personnel Services	Ą	21,033,000	ب	3,313,307	43.3%	Ą	0,743,437	13.4%	ڔ	10,043,203	10.2%	Ą	21,833,000	10.2/0
Service & Supplies	\$	17,521,000	\$	15,136,194	86.4%		12,829,043	18.0% \$	5	17,186,820	1.9%		17,521,000	1.9%
Merchandise-Resale/Redistribution	\$	-	\$	-	-	\$	1,274	-100.0% \$	5	145	-100.0%	\$	-	-100.0%
Internal Sales Reimbursements	\$	(100,000)	\$	(98,634)	98.6%	\$	(44,485)	121.7% \$	5	(68,913)	45.1%	\$	(100,000)	45.1%
Indirect Costs	\$	-	\$	-	-	\$	-	- \$	5	4	-100.0%	\$	-	-100.0%
Depreciation/Amortization Expense	\$	-	\$	-	-	\$	-	- \$	5	-	-	\$	-	-
Student Aid	\$	21,515,000	\$	16,105,077	74.9%	\$	14,612,010	10.2% \$	5	17,435,672	23.4%	\$	21,515,000	23.4%
Total General Expense	\$	38,936,000	\$	31,142,637	80.0%	\$	27,397,842	13.7% \$	\$	34,553,727	12.7%	\$	38,936,000	12.7%
Net Transfers Out(In)	\$	3,800,000	\$	4,690,101	123.4%	\$	349,801	1240.8% \$	\$	4,822,572	-21.2%	\$	3,800,000	-21.2%
Total Expense	\$	64,635,000	\$	45,746,244	70.8%	\$	36,491,080	25.4% \$	\$	58,219,567	11.0%	\$	64,635,000	11.0%
Net	\$	(2,951,678)	\$	(12,358,079)	418.7%	\$	(4,388,806)	181.6%	<b>5</b>	2,256,208	-230.8%	\$	(2,951,678)	-230.8%
Beginning Fund Balance	ċ	18,822,236	\$	18,822,236	100.0%	ć	14,427,227	30.5% \$		14,427,227	30.5%	ċ	18,822,236	30.5%
Capital Expenditures		(249,000)		(418,761)	168.2%		(117,006)	257.9%		(451,246)	-44.8%		(249,000)	-44.8%
											-230.8%			
Net (from above)		(2,951,678)		(12,358,079)	418.7%		(4,388,806)	181.6% \$		2,256,208			(2,951,678)	-230.8%
Fund Additions/Deductions*	<u> </u>	45 624 550	\$			\$	- 0.024.445	- \$		2,590,046	-100.0%	•	- 45 C24 550	-100.0%
Ending Fund Balance	\$	15,621,558	\$	6,045,396	38.7%	>	9,921,415	-39.1% \$	•	18,822,236	-17.0%	>	15,621,558	-17.0%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

## FY16 UO BOT Quarter 2 - Other Funds

F110 00 BOT Quarter 2 - Other Fullus	FY16 Projection	n FY16 Actual Q2	FY16 Q2 Actual as percent of	FY15 Actual Q2	FY16 Q2 inc/(dec) from FY15 Q2	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent	FY16 Updated Projection Q2	Updated Projection compared to FY15
State Appropriation	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	_
Tuition and Fees	\$ -	\$ -		\$ -	- 5		_		-
Gifts Grants & Contracts	\$ 2,000	, \$ -	0.0%	\$ 2,000	-100.0%	2,000	0.0%	\$ 2,000	0.0%
ICC Revenue	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	_
Interest and Investment	\$ 936,340	\$ 252,833	27.0%	\$ (942,885)	-126.8%	(611,780)	-253.1%	\$ 936,340	-253.1%
Internal Sales	\$ -	\$ -		\$ -	- 5		-		-
Sales & Services	\$ -	\$ -	-	\$ -	- 5	-	_	\$ -	_
Other Revenues	\$ -	, \$ -	-	\$ -	- 5	-	-	\$ -	-
Transfers From Ore State Agencies	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
Total Revenue	\$ 938,340	\$ 252,833			-126.9%		-253.9%	\$ 938,340	-253.9%
	,	,				, , ,			
Salaries and Wages	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
OPE Health Benefits	\$ -	\$ -	-	\$ -	- \$	-	-	\$ -	-
OPE Retirement	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
OPE Other	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
OPE GTF Remissions	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
Total Personnel Services	\$ -	\$ -	- :	\$ -	- \$	-	-	\$ -	-
Service & Supplies	\$ 163,000	\$ (527,973	-323.9%	\$ 31,425,736	-101.7%	633,491	-74.3%	\$ 163,000	-74.3%
Merchandise-Resale/Redistribution	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
Internal Sales Reimbursements	\$ -	\$ -	-	\$ -	- \$	-	-	\$ -	-
Indirect Costs	\$ 280,000	\$ 272,335	97.3%	\$ -	- 5	271,341	3.2%	\$ 280,000	3.2%
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	- 5	-	-	\$ -	-
Student Aid	\$ 200,000	\$ 150,527	75.3%	\$ 56,158	168.0%	159,177	25.6%	\$ 200,000	25.6%
Total General Expense	\$ 643,000	\$ (105,111	-16.3%	\$ 31,481,895	-100.3%	1,064,009	-39.6%	\$ 643,000	-39.6%
Net Transfers Out(In)	\$ (4,000)	) \$ -	0.0%	\$ -	- \$	4,472	-189.4%	\$ (4,000)	-189.4%
Total Evnanca	\$ 639,000	\$ (105,111	) -16.4%	\$ 31,481,895	-100.3%	1,068,481	-40.2%	\$ 639,000	-40.2%
Total Expense Net				\$ (32,422,780)	-100.3%		-117.8%		-117.8%
Net	3 233,340	3 337,344	113.0%	3 (32,422,780)	-101.176	(1,076,201)	-117.870	3 233,340	-117.6/0
Beginning Fund Balance	\$ 25,858,418	\$ 25,858,418	100.0%	\$ 58,942,402	-56.1%	58,942,402	-56.1%	\$ 25,858,418	-56.1%
Capital Expenditures		\$ 25,050,410		\$ 50,542,402	- 5		-	. , ,	50.170
Net (from above)				т	-101.1%		-117.8%		-117.8%
Fund Additions/Deductions*		\$ 337,544 \$ -		\$ (32,422,700) \$ -	- 5		-100.0%		-100.0%
Ending Fund Balance		\$ 26,216,362		Υ	-1.1%	_ , , , , ,	1.2%		1.2%
Ending Fana Balance	Ţ <u>20,137,730</u>	Ų 20,210,302	200.270	Ç 20,313,022	2.270	25,050,410	1.2,0	2 20,237,730	1.2/0
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

## FY16 UO BOT Quarter 2 - Plant Funds

State Appropriation	FY16 Projection	FY16 Actual Q2	FY16 Q2 Actual as percent of projection	<b>FY15 Actual Q2</b>	FY16 Q2 inc/(dec) from FY15 Q2	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent	FY16 Updated Projection Q2	Updated Projection compared to FY15
Tuition and Fees	, \$ -	, \$ -		, \$ -	- \$			, \$ -	_
Gifts Grants & Contracts	\$ 16,500,000	\$ 8,349,816	50.6%	•	344.5% \$		38.0%		38.0%
ICC Revenue	\$ 10,500,000	\$ -	- !		-100.0% \$		-100.0%		-100.0%
Federal Student Aid	\$ \$ -	\$ -	- :		- \$		- 1		100.070
Interest and Investment	\$ 149,952	\$ 9,572	6.4%	•	-100.5% \$		-75.7%		-75.7%
Internal Sales	\$ 115,552	\$ -	- !	, , ,	- \$	•	- :		73.770
Sales & Services	٠ د -	\$ -	- :	•	- \$		-		_
Other Revenues	\$ 100,000	\$ 3,235	3.2%	•	-115.1% \$		-5.3%		-5.3%
Transfers From Ore State Agencies	\$ 9,500,000	\$ 3,233	0.0%		-110.0% \$	· ·	-34.9%	•	-34.9%
Total Revenue		\$ 8,362,623	31.9%		-100.0% \$		-34.9%		-34.9%
Total Revenue	\$ 20,249,932	\$ 6,302,023	31.5%	9 9,010,004	-13.1% \$	20,370,043	-0.1%	\$ 20,249,932	-0.1%
Salaries and Wages	\$ -	\$ -	- !	¢ _	- \$	_	- :	¢ _	_
OPE Health Benefits	\$ -	\$ -		\$ -	-			\$ -	_
OPE Retirement	Ċ	\$ -	- !	•	- \$ - \$		- :		_
OPE Other	٠ د -	\$ - \$ -	- :	•	- Ş - \$		-		_
OPE GTF Remissions	Ċ	\$ -	- !		- \$ - \$		-		_
Total Personnel Services	¢ -	\$ -	- !		- Ş - \$		-		<u></u>
Total Fersonnel Services	<b>,</b>	<b>,</b>	- ,	,	- 4	_		-	_
Service & Supplies	\$ 6,450,000	\$ 1,401,636	21.7%	\$ 1,300,587	7.8% \$	4,215,015	53.0%	\$ 6,450,000	53.0%
Merchandise-Resale/Redistribution	\$ -	\$ -	- !		- \$		- :		-
Internal Sales Reimbursements	\$ -	\$ -	- :	•	- \$		- :		_
Indirect Costs	\$ -	\$ -	- :		- \$		-		_
Depreciation/Amortization Expense	\$ 28,000,000	\$ 13,936,841	49.8%	•	7.8% \$		4.4%		4.4%
Student Aid	\$ 28,000,000	\$ 13,330,641	- !		7.6% Ş - \$	20,013,334	- 1		4.470
Total General Expense	\$ 34,450,000	\$ 15,338,477	44.5%		7.8% \$	31,030,409	11.0%		11.0%
Net Transfers Out(In)		, , ,			-86.7% \$		-35.9%		
Net Transiers Out(iii)	\$ (7,675,075)	ş (4,702,337)	33.7%	\$ (55,579,000)	-80.7% \$	(12,203,433)	-33.3%	\$ (7,875,075)	-33.3%
Total Expense	<u> </u>		40.0%	· · · · · · ·	-150.3% \$		41.8%	· · · · · · · · · · · · · · · · · · ·	41.8%
Net	\$ (326,969)	\$ (2,273,257)	695.3%	\$ 30,773,306	-107.4% \$	9,831,668	-103.3%	\$ (326,969)	-103.3%
Beginning Fund Balance	\$ 475,886,355	\$ 475,886,355	100.0%	\$ 344,037,133	38.3% \$	344,037,133	38.3%	\$ 475,886,355	38.3%
Capital Expenditures	\$ (122,550,000)	\$ (43,800,215)	35.7%	\$ (40,866,354)	7.2% \$	(89,309,964)	37.2%	\$ (122,550,000)	37.2%
Net (from above)	\$ (326,969)	\$ (2,273,257)	695.3%	\$ 30,773,306	-107.4% \$	9,831,668	-103.3%	\$ (326,969)	-103.3%
Fund Additions/Deductions*	\$ 50,000,000	\$ 4,032,400	8.1%	\$ (12,232,075)	-133.0% \$	211,327,518	-76.3%	\$ 50,000,000	-76.3%
Ending Fund Balance	\$ 403,009,386	\$ 433,845,282	107.7%	\$ 321,712,010	34.9% \$	475,886,355	-15.3%	\$ 403,009,386	-15.3%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	-

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

## FY16 UO BOT Quarter 2 - Internal Bank

FY16 UU BUT Quarter 2 - Internal Bank			FY16 Actual Q2	FY16 Q2 Actual as percent of projection		Y15 Actual Q2	FY16 Q2 inc/(dec) from FY15 Q2		FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent	FY16 Updated Projection Q2	FY15
State Appropriation	\$ -		\$ -	-	\$	333,948	-100.0%	\$	31,448	-100.0%	•	-100.0%
Tuition and Fees	\$ 3,200,00		\$ 2,237,501	69.9%	\$	210,489	963.0%	\$	3,288,507		\$ 3,200,000	-2.7%
Gifts Grants & Contracts	\$ -		\$ -	-	\$	-	-	\$	-	-	\$ -	-
ICC Revenue	\$ -		\$ -	-	\$	-	-	\$	-	-		-
Federal Student Aid	\$ -		\$ -	-	\$	-	-	\$	-	-	•	-
Interest and Investment	\$ (264,39	95)	\$ 16,312	-6.2%	\$	1,635,961	-99.0%	\$	2,341,526	-111.3%	\$ (264,395)	-111.3%
Internal Sales	\$ 27,915,2	31	\$ 19,527,506	70.0%	\$	10,242,754	90.6%	\$	21,701,056	28.6%	\$ 27,915,281	28.6%
Sales & Services	\$ -		\$ -	-	\$	-	-	\$	-	-	\$ -	-
Other Revenues	\$ -		\$ -	-	\$	-	-	\$	-	-	\$ -	-
Transfers From Ore State Agencies	\$ -		\$ -	-	\$	5,746,505	-100.0%	\$	4,902,962	-100.0%	\$ -	-100.0%
Total Revenue	\$ 30,850,8	36	\$ 21,781,319	70.6%	\$	18,169,657	19.9%	\$	32,265,499	-4.4%	\$ 30,850,886	-4.4%
					-			-				
Salaries and Wages	\$ 215,00	00	\$ 107,689	50.1%	\$	72,500	48.5%	\$	149,508	43.8%	\$ 215,000	43.8%
OPE Health Benefits	\$ 29,18	34		50.4%	\$	7,585	94.0%	\$	16,169	80.5%	\$ 29,184	80.5%
OPE Retirement	\$ 37,00			27.6%	\$	9,031	13.2%	\$	18,061	104.9%		104.9%
OPE Other	\$ 17,8		•	44.7%	\$	4,907	62.6%	Ś	12,202	46.3%		46.3%
OPE GTF Remissions	\$ -		\$ ,,5,5 \$ -	-	\$	-	-	\$	-	-10.370		-10.570
Total Personnel Services	\$ 299,04		т	47.0%	\$	94,022	49.5%	\$	195,940	52.6%	<u>'</u>	52.6%
Total refsoniter services	255,0	**	7 140,001	47.070	Ţ	34,022	45.570	Ţ	155,540	32.070	3 255,041	32.070
Service & Supplies	\$ 29,315,4	57	\$ 16,148,108	55.1%	\$	(141,513)	-11511.1%	\$	28,309,519	3.6%	\$ 29,315,457	3.6%
Merchandise-Resale/Redistribution	\$ 25,515,1.		\$ -	-	\$	(11,515)	-	\$	20,303,313	3.070	\$ 25,515,157	3.070
Internal Sales Reimbursements	¢ _		۶ -	_	\$	_	_	\$	_	_	\$ -	_
Indirect Costs	- خ		- د		\$			ب خ			\$ -	
	٠ د		\$ - \$ -	-	۶ \$	-	-	ڊ \$	-	-	•	-
Depreciation/Amortization Expense	> -		\$ - \$ -	-	'	-	-	-	-		•	-
Student Aid	\$ -		Υ	-	\$		-	\$	-	-		-
Total General Expense	\$ 29,315,4	57	\$ 16,148,108	55.1%	\$	(141,513)	-11511.1%	\$	28,309,519	3.6%	\$ 29,315,457	3.6%
Net Transfers Out(In)	\$ -		\$ -	-	\$	32,000,000	-100.0%	\$	-	-	\$ -	-
Total Expense	\$ 29,614,49	98	\$ 16,288,709	55.0%	\$	31,952,510	-49.0%	\$	28,505,458	3.9%	\$ 29,614,498	3.9%
Net	\$ 1,236,38	38	\$ 5,492,610	444.2%	\$	(13,782,853)	-139.9%	\$	3,760,041	-67.1%	\$ 1,236,388	-67.1%
	. , , ,				•	. , , , ,		•				
Beginning Fund Balance	\$ 27,298,0	79	\$ 27,298,079	100.0%	\$	19,512,241	39.9%	\$	19,512,241	39.9%	\$ 27,298,079	39.9%
Capital Expenditures			\$ -	-	\$		-	\$	-	-	\$ -	-
Net (from above)			\$ 5,492,610	444.2%	\$	(13,782,853)	-139.9%	\$	3,760,041	-67.1%	•	-67.1%
Fund Additions/Deductions*			\$ 3,132,010 \$ -	-	\$	(12,697,922)	-100.0%	\$	4,025,797	-100.0%		-100.0%
Ending Fund Balance			\$ 32,790,689	114.9%	\$	(6,968,534)	-570.6%	<u>\$</u>	27,298,079		\$ 28,534,467	4.5%
Lifuling Fullu Balance	20,334,40	,,	3 32,730,083	114.5%	Ą	(0,308,334)	-370.0%	Ą	27,238,073	4.576	3 20,334,407	4.576
Year-End Accounting Entries **	TBD		TBD	TBD		TBD	TBD		TBD	TBD	TBD	
Net Capital Assets	TBD		TBD	TBD		TBD	TBD		TBD	TBD	TBD	
Other Restricted Net Assets	TBD		TBD	TBD		TBD	TBD		TBD	TBD	TBD	
Unrestricted Net Assets	TBD		TBD	TBD		TBD	TBD		TBD	TBD	TBD	
Total Net Assets	TBD		TBD	TBD		TBD	TBD		TBD	TBD	TBD	-
Total Net Assets	100		טטו	טטו		100	טטי		טטו	טטו	טטו	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 2 - Total All Fund Groups

			FY16 Q2 Actual as percent of		FY16 Q2 inc/(dec) from	FY15 Total	FY16 Q1 Projection compared to FY15	FY16 Updated	Updated Projection compared to
<u>-</u>	FY16 Projection	FY16 Actual Q2	· ·	Y15 Actual Q2	FY15 Q2	Actual	Total as percent	Projection Q2	FY15
	\$ 66,915,000	\$ 39,891,961	60% \$	34,016,539	17.3%		15.7%		15.7%
	\$ 439,381,010		69% \$	290,720,903		426,681,976	3.0%		3.4%
Gifts Grants & Contracts	\$ 186,853,000		51% \$	89,201,194		182,671,506	2.3%		2.3%
ICC Revenue	\$ 20,000,000		54% \$	10,864,882	-0.5%		-2.4%		-2.4%
Federal Student Aid	\$ 24,500,000		37% \$	9,118,267	-1.1%		0.5%		0.5%
Interest and Investment	\$ 20,236,412		47% \$	8,056,644	17.0%		-8.7%		-8.7%
Internal Sales	\$ 75,677,281	\$ 42,984,957	57% \$	32,375,563	32.8%	69,822,660	8.4%	\$ 75,727,281	8.5%
Sales & Services	\$ 150,550,000	\$ 84,834,125	56% \$	87,696,226	-3.3%	150,156,639	0.3%	\$ 150,550,000	0.3%
Other Revenues	\$ 6,084,000	\$ 6,761,597	111% \$	2,475,439	173.1% \$	7,112,277	-14.5%	\$ 6,084,000	-14.5%
Transfers From Ore State Agencies	\$ 17,100,000	\$ 3,487,619	20% \$	19,610,365	-82.2% \$	27,366,445	-37.5%	\$ 17,100,000	-37.5%
Total Revenue	\$ 1,007,296,703	\$ 606,040,960	60% \$	584,136,023	3.7% \$	988,721,980	1.9%	\$ 1,009,326,703	2.1%
Salaries and Wages	\$ 380,699,000	\$ 178,562,263	47% \$	172,249,203	3.7%	368,104,702	3.4%	\$ 382,662,000	4.0%
OPE Health Benefits	\$ 77,160,184		47% \$	36,549,711	-0.8%		1.5%		3.5%
OPE Retirement	\$ 64,757,000		45% \$	27,002,541	8.1%		11.3%		9.1%
OPE Other	\$ 30,941,857		43% \$	11,951,025	10.9%		-7.3%		-4.7%
	\$ 24,343,000		47% \$	14,764,996	-23.0%		0.9%		0.9%
Total Personnel Services	φ <u>= 1,5 15,600</u>		46% \$	262,517,475		559,838,531	3.2%	· · · ·	3.8%
Total Telsoniel services	y 3,7,301,041	7 200,030,120	40% <b>Ç</b>	202,317,473	2.570 4	333,030,331	3.270	ÿ 301,017,041	3.070
• •	\$ 268,904,457	\$ 137,915,627	51% \$	151,387,732	-8.9%	264,235,942	1.8%	\$ 268,904,457	1.8%
Merchandise-Resale/Redistribution	\$ 28,338,000	\$ 11,373,071	40% \$	11,863,766	-4.1% \$	28,193,168	0.5%	\$ 28,338,000	0.5%
Internal Sales Reimbursements	\$ (18,664,000)	\$ (10,597,714	57% \$	(7,605,134)	39.3%	(20,578,926)	-9.3%	\$ (18,664,000)	-9.3%
Indirect Costs	\$ 29,653,000	\$ 15,410,558	52% \$	14,766,292	4.4%	29,426,240	0.8%	\$ 29,653,000	0.8%
Depreciation/Amortization Expense	\$ 56,200,000	\$ 28,089,235	50% \$	26,395,493	6.4%	54,482,489	3.2%	\$ 56,200,000	3.2%
Student Aid	\$ 63,160,000	\$ 42,312,940	67% \$	39,801,445	6.3%	66,576,579	-5.1%	\$ 63,160,000	-5.1%
Total General Expense	\$ 427,591,457	\$ 224,503,717	53% \$	236,609,594	-5.1% \$	422,335,491	1.2%	\$ 427,591,457	1.2%
Net Transfers Out(In)	\$ -	\$ -	- \$	-	- \$	0	-	\$ -	-
Total Expense	\$ 1,005,492,498	\$ 493,141,845	49% \$	499,127,068	-1.2%	982,174,022	2.4%	\$ 1,008,608,498	2.7%
Net	\$ 1,804,205	\$ 112,899,115	6258% \$	85,008,954	32.8%	6,547,958	-72.4%		-89.0%
Beginning Fund Balance	\$ 960,116,024	\$ 960,116,024	100% \$	814,509,783	17.9%	814,509,783	17.9%	\$ 960,116,024	17.9%
Capital Expenditures	\$ (130,250,000)	\$ (48,335,356	37% \$	(44,564,599)	8.5%	(99,432,498)	31.0%	\$ (130,250,000)	31.0%
Net (from above)			6258% \$	85,008,954	32.8%	6,547,958	-72.4%	\$ 718,205	-89.0%
Fund Additions/Deductions*	\$ 100,504,460	\$ 4,273,767	4% \$	(19,482,585)	-121.9%	238,490,781	-57.9%	\$ 100,504,460	-57.9%
Ending Fund Balance	\$ 932,174,689	\$ 1,028,953,550	110% \$	835,471,553	23.2%	960,116,024	-2.9%	\$ 931,088,689	-3.0%
_									
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	-
Total Net Assets	100	100	טטו	יטטו	טטו	יטטו	100	יטטו	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

## FY16 Q2 Actual Expense and Capital Expenditures by ORG Level - All Funds except Agency and Clearing

				Daniana 4														
	-		١	Designated						S								
I I ta	E	ducation and	۲-	Ops and		A !!! =! = .		Count Founds		Restricted	_	4b a F d a	DI.					Takal
Unit	<u>,</u>	General		rvice Center	<u>,</u>	Auxiliaries	<u>,</u>	Grant Funds		Gift Funds		ther Funds		ant Funds		nternal Bank	<u>,</u>	Total
Architecture & Allied Arts	\$	11,050,828		402,501		20	\$	, ,	\$	391,815	\$		\$	-	\$	-	\$	13,301,821
College of Arts & Sciences	\$	62,331,028		4,002,577		27,081	\$	7,630,884	\$	1,144,155	\$		\$	-	\$	-	\$	75,135,726
College of Business	\$	12,051,966		315,527	\$	-	\$	117,296	\$	2,663,264	\$		\$	-	\$	-	\$	15,148,054
College of Education	\$	7,671,890		3,591,399	\$	1,678	\$	13,702,726	\$	214,969	\$		\$	-	\$	-	\$	25,182,661
Honors College	\$	1,665,776		1,729	\$	-	\$	87,626	\$	6,677	\$		\$	-	\$	-	\$	1,761,808
School of Journalism and Communication	\$	6,372,777		6,076	\$	24	\$		\$		\$		\$	-	\$	-	\$	6,830,612
School of Law	\$	9,058,234		9	\$	-	\$	76,834	\$	252,484	\$		\$	-	\$	-	\$	9,387,561
School of Music and Dance	\$	4,971,730		331,262		2,606	\$	(0)		146,513	\$		\$	-	\$	-	\$	5,452,111
Academic Affairs	\$	3,021,739		1,511,021	\$	22,997	\$	681,197	\$	874,333	\$		\$	-	\$	-	\$	6,111,287
Academic Extension	\$	4,093,341		795,664	\$	-	\$	561,747	\$	38,180	\$		\$	-	\$	-	\$	5,488,933
Affirmative Action	\$	395,654		-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	395,654
Athletics	\$	-	\$	1,123,012	\$	35,211,002	\$	-		27,351,130	\$		\$	-	\$	-	\$	63,685,143
Budget and Resource Planning	\$	412,338		-	\$	186	\$	-	\$	-	\$		\$	-	\$	-	\$	412,524
Business Affairs	\$	2,801,493		-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	2,801,493
Campus Operations	\$	9,750,061	\$	12,765,078	\$	1,077,216	\$	-	\$	-	\$	-	\$	5,714,981	\$	-	\$	29,307,337
Campus Planning & Real Estate	\$	1,318,608	\$	-	\$	-	\$	8,888	\$	-	\$	-	\$ 3	34,883,466	\$	-	\$	36,210,962
Career Center	\$	695,358	\$	118,105	\$	-	\$	(12,963)	\$	-	\$	-	\$	-	\$	-	\$	800,500
Clearing Funds	\$	(461,082)	\$	(199,308)	\$	(281,671)	\$	-	\$	2,589,079	\$	(105,111)	\$ :	13,837,649	\$	(30,241,874)	\$	(14,862,318)
Counseling & Testing Center	\$	252,264	\$	-	\$	1,388,011	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,640,275
Dean of Students & AVP Student Life	\$	1,014,734	\$	17,351	\$	67,317	\$	-	\$	2	\$	-	\$	-	\$	-	\$	1,099,404
Enrollment Management	\$	7,351,380	\$	140,177	\$	13,136	\$	20,644,658	\$	5,295,319	\$	-	\$	-	\$	-	\$	33,444,670
Enterprise Risk Services	\$	1,443,086	\$	12,566	\$	-	\$	4,114	\$	-	\$	-	\$	-	\$	-	\$	1,459,766
General Counsel	\$	1,067,307	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,067,307
Graduate School	\$	869,467		108	\$	3,321	\$	401,500	\$	(49,999)	\$	-	\$	-	\$	-	\$	1,224,397
Holden Center	\$	237,952	\$	44,375	\$	33,911	\$	-	\$	-	\$	-	\$	-	\$	-	\$	316,238
Human Resources	\$	2,757,434	\$	-	\$	405,162	\$	-	\$	25	\$	-	\$	-	\$	-	\$	3,162,621
Information Services	\$	6,716,466	\$	3,904,002	\$	3,904	\$	113,827	\$	-	\$	-	\$	-	\$	-	\$	10,738,199
Institutional Expenditures	\$	14,249,685	\$	(315,814)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	_	\$	13,933,871
Institutional Research	\$	294,762		-	\$	-	\$	-	\$	_	\$	-	\$	_	\$	_	\$	294,762
International Affairs	\$	5,570,959	\$	183,356	\$	116,194	\$	936,236	\$	1,082,036	\$	-	\$	-	\$	_	\$	7,888,781
Library	\$	11,961,997		678,118	\$	58,485	\$	571,650	\$	1,319,360	\$	-	\$	-	\$	_	\$	14,589,610
Office of Internal Audit	\$	443,824		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	_	\$	443,824
Office of the University Secretary	\$	214,612		-	\$	-	\$	-	\$	_	\$	-	\$	_	\$	_	\$	214,612
Parking and Transportation	Ś	67,448		_	\$	1,367,323	Ś	_	Ś	_	Ś	_	Ś	_	Ś	_	Ś	1,434,772
Physical Education and Recreation	Ś	632,369		77,645	\$	4,241,363	\$	_	\$	_	\$	_	Ś	_	Ś	_	\$	4,951,376
Police Department	Ś	2,259,534		77,412	\$	364,029	\$	_	\$	_	Ś	_	Ś	_	Ś	_	\$	2,700,975
President Operations	\$	1,071,691		402,940	Ś	-	\$	225,551	\$	18,499	Ś		\$	_	Ś	_	\$	1,718,681
Printing & Mailing Services	Ś	172,028		2,146,672	\$	217	\$	-	\$	-	\$		\$	_	Ś	_	\$	2,318,917
Purchasing & Contracting Services	\$	577,653		-,0,0,2	\$	-	\$	_	\$	_	\$		\$	_	\$	_	\$	577,653
Research & Innovation	\$	9,768,645		3,812,107	\$	115,345	\$	26,943,539	\$	621,179	\$		\$	_	\$	_	\$	41,260,813
Senior Vice President and Provost Operations	\$	2,622,606		3,012,107	۰ \$	-	\$	145,000	\$	164,229	\$		۶ \$	_	\$	=	۰ \$	2,931,834
Student Union, EMU	\$ \$	290,805		1,500	۶ \$	- 7,534,047	۶ \$	865	۶ \$	104,223	\$		۶ \$	-	\$ \$	-	۶ \$	2,931,834 7,827,217
Undergraduate Studies	۶ \$	3,140,015		(12,622)		7,554,047 3,407	\$	352,487	۶ \$	-	\$		۶ \$	-	\$	-	۶ \$	3,483,287
_	\$ \$	8,766,494		1,175,849	\$ \$	3,407	۶ \$	•	\$ \$	1,576,398	\$		\$ \$	-	\$	-	\$ \$	3,483,287 11,566,754
University Health Contor	\$ \$	0,700,494	\$	1,173,049	\$ \$	6,600,500	\$	40,013	\$	1,370,338	\$		ş S	-	\$	-	\$ \$	6,600,500
University Health Center	>	-	<b>&gt;</b>	-	Þ	0,000,500	<b>&gt;</b>	-	Þ	-	Ş	-	Ş	-	<b>&gt;</b>	-	Ģ	0,000,500

				D	esignated											
		Ed	lucation and		Ops and			F	Restricted							
Unit			General	Ser	vice Center	Auxiliaries	<b>Grant Funds</b>	G	ift Funds	Ot	her Funds	ı	Plant Funds	Ir	nternal Bank	Total
University Housing		\$	-	\$	6,000	\$ 24,055,210	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 24,061,210
UO Building/Property Management		\$	250,269	\$	-	\$ 684,443	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 934,713
UO Internal Bank		\$	-	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	46,530,583	\$ 46,530,583
UO Portland		\$	457,796	\$	11,022	\$ 1,772,085	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 2,240,903
Vice President Finance & Admin Operations		\$	805,839	\$	361,268	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 1,167,108
Vice President for Equity & Inclusion		\$	1,071,167	\$	-	\$ -	\$ -	\$	31,468	\$	-	\$	-	\$	-	\$ 1,102,634
Vice President Student Life Operations		\$	1,586,579	\$	101,664	\$ 2,257,200	\$ -	\$	613	\$	-	\$	-	\$	-	\$ 3,946,056
Vice Provost for Budget & Planning		\$	51,009	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 51,009
	Total Q1	\$	225,239,617	\$ :	37,590,348	\$ 87,145,750	\$ 74,716,788	\$ 4	16,165,005	\$	(105,111)	\$	54,436,096	\$	16,288,709	\$ 541,477,201

The ORG Titles may not match Banner ORG Level 3



#### FY14 Year End Report - All Funds except Agency

1114 Teal Ella Report - All Fallas C	ACC	pt Agency		S! 4!														
	_			Designated					_									
	E	ducation and	_	Ops and					KE	estricted Gift	_							
		General		rvice Center		Auxiliaries		Grant Funds		Funds	_	ther Funds		Plant Funds		nternal Bank		Total
State Appropriation	\$	49,104,143		1,216,032		440,000		60,000			\$	-	\$	-	\$	-	\$	50,820,175
Tuition and Fees	\$	371,310,700		14,211,039		33,815,963			\$	(38,600)		-	\$	3,402,193		-	\$	422,701,430
Gifts Grants & Contracts	\$	360,994		3,180,953		14,113		108,204,511		64,486,128		10,000	\$	104,473,149		-	\$	280,729,848
ICC Revenue	\$	18,354,414	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,224,107	\$	-	\$	19,578,521
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,645,596	\$	-	\$	-	\$	-	\$	-	\$	24,645,596
Interest and Investment	\$	4,224,202	\$	11,890,838	\$	373,140	\$	11,486	\$	1,191,941	\$	4,801,799	\$	3,744,088	\$	19,355	\$	26,256,849
Internal Sales	\$	61,839	\$	34,146,799	\$	10,983,499	\$	19,034	\$	6,830	\$	-	\$	-	\$	10,477,400	\$	55,695,401
Sales & Services	\$	2,406,902	\$	9,557,767	\$	124,238,652	\$	2,222,595	\$	1,573,355	\$	-	\$	4,767	\$	-	\$	140,004,038
Other Revenues	\$	1,184,293	\$	951,967	\$	3,317,468	\$	19,682	\$	345,663	\$	-	\$	1,226,267	\$	-	\$	7,045,340
Transfers From Ore State Agencies	\$	4,578	\$	-	\$	-	\$	7,335,473	\$	-	\$	109,877	\$	445,872	\$	-	\$	7,895,800
Total Revenue	\$	447,012,065	\$	75,155,395	\$	173,182,835	\$	142,518,512	\$	67,565,317	\$	4,921,676	\$	114,520,443	\$	10,496,755	\$1	,035,372,998
Salaries and Wages	\$	222,608,462	\$	20,741,342	\$	49,622,815	\$	37,778,645	\$	12,515,270	\$	-	\$	-			\$	343,266,534
OPE Health Benefits	\$	47,844,892	\$	5,086,990	\$	11,610,757	\$	7,868,962	\$	1,315,226	\$	-	\$	-			\$	73,726,827
OPE Retirement	Ś	36,488,423	Ś	3,608,959	Ś	7,381,773	Ś	5,554,447	Ś	1,576,478	Ś	-	\$	_			Ś	54,610,080
OPE Other	Ś	19,722,274		1,461,930		2,805,213		2,461,604		2,972,415		_	\$	_			\$	29,423,436
OPE GTF Remissions	Ś	20,511,551		393,205		80,321		2,590,211		205,240		_	\$	_			Ś	23,780,528
Total Personnel Services	Ś	347,175,602	_	31,292,427	_	71,500,878	_	56,253,869	_	-	_	-	Ś	_			\$	524,807,405
Total i cisolinei services	Ψ	547,175,002	٧	31,232,427	Ψ.	71,500,070	Ψ.	30,233,003	Ψ.	10,504,025	Ψ.		۲				Ψ.	324,007,403
Service & Supplies	Ś	88,132,382	Ś	27,619,023	Ś	71,426,924	Ś	25,029,442	Ś	27,279,769	Ś	1,027,214	Ś	19,371,605	Ś	695,703	\$	260,582,062
Merchandise-Resale/Redistribution	Ś	1,821		14,853,103		11,635,261		447,137		1,421		-	\$	-	\$	-	\$	26,938,743
Internal Sales Reimbursements	Ś	(16,399,583)		(2,678,293)		-	\$	(31,316)		(50,245)		_	\$	(1,024)		_	\$	(19,160,461)
Indirect Costs	Ś	408,552		1,980,379		5,316,448		20,424,850		(30)2 .3)	\$	297,638		(2,02.)	Ś	_	\$	28,427,867
Depreciation/Amortization Expense	ς	-	\$	4,294,350		22,455,449			\$	_	\$	-	\$	26,091,170	-	_	Ś	52,840,969
Student Aid	ς	2,524,270	-	652,210		7,452,501		38,015,452		16,893,700	\$	292,630	•	20,031,170	Ś	_	\$	65,830,763
Total General Expense	\$	74,667,442	_	46,720,772	_	118,286,583	_	83,885,565	_	44,124,645	_	1,617,482	_	45,461,751	т		\$	415,459,943
rotal General Expense	Ψ	7-1,007,-1-12	٧	40,720,772	Ψ.	110,200,505	Ψ	03,003,303	Ψ.	44,124,043	Ψ.	1,017,402	۲	45,402,752	Ψ.	033,703	Ψ.	415,455,545
Net Transfers	Ś	6,419,081	Ś	(707,525)	Ś	989,854	Ś	521,561	Ś	78,349	Ś	4,995	\$	(103,814,413)	Ś	(10.855.811)	Ś	(107,363,909)
				` , ,		ŕ		•		,		•						
Total Expense	\$	428,262,125	\$	77,305,674	\$	190,777,315	\$	140,660,995	\$	62,787,623	\$	1,622,477	\$	(58,352,662)	\$	(10,160,108)	\$	832,903,439
Net -	\$	18,749,940	\$	(2,150,279)	\$	(17,594,480)	\$	1,857,517	\$	4,777,694	\$	3,299,199	\$	172,873,105	\$	20,656,863	\$	202,469,559
Beginning Fund Balance	\$	62,875,481	\$	50,530,572	\$	200,566,687	\$	562,619	\$	10,082,059	\$	55,643,202	\$	346,022,642	\$	-	\$	726,283,262
Capital Expenditures	\$	(4,345,158)	\$	(54,213)	\$	(5,519)	\$	(1,985,398)	\$	(432,527)	\$	-	\$	(155,198,110)	\$	-	\$	(162,020,925)
Net (from above)	\$	18,749,939	\$	(2,150,278)	\$	(17,594,482)	\$	1,857,517	\$	4,777,695	\$	3,299,200	\$	172,873,104	\$	20,656,864	\$	202,469,559
Fund Additions/Deductions*		-	Ś	4,441,981		64,141,031		-	Ś	-	Ś	-	Ś	21,269,572		(42,074,697)		47,777,887
Ending Fund Balance		77,280,262	Ś	52,768,062	_	247,107,717	_	434,738	Ś	14.427.227	Ś	58,942,402	Ś	384,967,208	_	(21,417,833)		
<b>5</b>	•	,, -	•	. , ,		, - ,	·	,	•	, ,	•		•	, , , , , , , , , , , , , , , , , , , ,	•	(	•	,,
Year-End Accounting Entries **	Ś	(28,198,502)	Ś	(2,770,026)	Ś	23,111,722	Ś	(513,972)	Ś	(168,742)	Ś	149,105	\$	(62,468,753)	Ś	31,780,996	Ś	(39,078,172)
	7	(,, 302)	7	( .,,. = 0)	7	,,· <b></b>	7	(===,5,=)	7	(/· ·-/	_	,_50	_	(,=,,)	7	3=,: 22,230	•	(/ <u>-</u> /
Net Capital Assets	Ś	_	Ś	26,483,441	Ś	254,559,573	Ś	_	Ś	-	Ś		Ś	266,560,464	Ś	_	Ś	547,603,478
Other Restricted Net Assets		_	Ś	-	\$		\$	2,141,227	\$	12.038.024	-	58,328,958	•	48,760,138		_	•	121,268,347
Unrestricted Net Assets		49,081,760	Τ.	23,514,594	\$	15,659,867	\$	-,,	\$	,030,024	\$		\$	7,177,852		10,363,163		106,559,786
Total Net Assets	_	49,081,760	_	49,998,035	•	270,219,440	_	2,141,227		12,038,024	т_		\$	322,498,454	_			775,431,611
iotal Net Assets	ب	+3,001,700	٠	-3,330,033	ų	270,213,440	ب	2,171,221	ب	12,030,024	ب	33,031,307	ų	322,430,434	ų	10,303,103	ب	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

<sup>\*-</sup> Due to Capital Improvements and Debt Accounting entries

Changes from September, 2014

Moved anticipated Internal Bank accounting entries from operating results to Year-End Accounting Entries line item

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

Split UO Internal Bank into a distinct fund group



# FY15 Year End Report - All Funds Except Agency Funds

F115 Tear End Report - All Funds Except Ag	elicy Fi	ulius		Designated														
	Edu	cation and		Ops and					R	estricted Gift								
		General	Se	rvice Center		Auxiliaries		Grant Funds		Funds	o	ther Funds		Plant Funds	In	ternal Bank		Total
State Appropriation	ġ .	56,111,454		1,216,016	Ś				Ś	-	\$	-	\$	-	\$	31,448	Ś	57,858,918
Tuition and Fees	\$	372,366,154		12,267,619	\$		\$	-		(27,981)		_	Ś	_	Ś	3,288,507		426,681,976
Gifts Grants & Contracts	ς .	336,508		5,796,236	\$			107,381,539		57,096,891		2,000	\$	11,954,359	Ś	-	\$	182,671,506
ICC Revenue	\$	19,185,870		3,730,230	\$	103,374	\$		\$	-	Ś	-	\$	1,311,975	\$	_	Ś	20,497,845
Federal Student Aid	\$	-	\$	_	\$	_	\$			_	\$	_	\$	-	Ś	_	\$	24,381,695
Interest and Investment	\$	5,186,262		12,827,784	\$	481,532	\$	,,		1,315,306	\$	(611,780)	-	617,793	Ś	2,341,526	\$	22,172,019
Internal Sales	ς ,	24,075	\$	34,989,109	\$	•		•		2,250	\$	(011,700)	\$	-	Ś		\$	69,822,660
Sales & Services	Ś	2,561,521				133,642,285	Ś	-, -		1,736,593		_	Ś	_	Ś	-	\$	150,156,639
Other Revenues	\$	2,394,119		2,255,718	\$		\$	, , -	Ś	352,716	\$	_	ς	105,605	\$	_	Ś	7,112,277
Transfers From Ore State Agencies	Ś	259,292		-	Ś	-	\$		~	-	Ś	_	Ś	14,588,911	Ś	4,902,962	~	27,366,445
Total Revenue	\$	458,425,256	\$	80.486.575	- т	188,547,133	\$	,,	\$	60,475,776	\$	(609,780)	\$		\$	32,265,499	\$	988,721,980
	•	,,	•	,,	•		•	,,	•	,,	•	(000)	•		•	,,	•	,
Salaries and Wages	\$	239,906,266	\$	23,301,395	\$	54,105,857	\$	37,363,520	\$	13,278,157	\$	-	\$	_	\$	149,508	\$	368,104,702
OPE Health Benefits	\$	50,044,694		5,281,566	\$		\$			1,307,960	-	_	\$	_	\$	16,169	\$	76,044,245
OPE Retirement	\$	39,273,259	\$	3,975,510	\$	7,788,454	\$	5,432,711	\$	1,711,493	\$	_	\$	_	\$	18,061	\$	58,199,488
OPE Other	\$	22,381,290		2,045,247			\$			2,342,573	\$	_	\$	_	\$	12,202	\$	33,368,427
OPE GTF Remissions	\$	21,621,966	\$	372,311	\$		\$			203,086	\$	_	\$	_	\$	-	\$	24,121,669
Total Personnel Services	\$		\$	34,976,028	\$	-	\$		_	18,843,269	\$	=	\$	=	\$	195,940	\$	559,838,531
Service & Supplies	\$	90,732,899	\$	26,176,026	\$	70,915,276	\$	26,066,897	\$	17,186,820	\$	633,491	\$	4,215,015	\$	28,309,519	\$	264,235,942
Merchandise-Resale/Redistribution	\$	3,030	\$	14,925,166	\$	13,260,827	\$	4,000	\$	145	\$	-	\$	-	\$	-	\$	28,193,168
Internal Sales Reimbursements	\$	(17,059,355)	\$	(2,194,983)	\$	(1,229,573)	\$	(26,102)	\$	(68,913)	\$	-	\$	-	\$	-	\$	(20,578,926)
Indirect Costs	\$	473,595	\$	2,234,456	\$	5,904,975	\$	20,541,869	\$	4	\$	271,341	\$	-	\$	-	\$	29,426,240
Depreciation/Amortization Expense	\$	-	\$	4,374,360	\$	23,292,735	\$	-	\$	_	\$	_	\$	26,815,394	\$	-	\$	54,482,489
Student Aid	\$	4,527,042	\$	363,710	\$	7,813,201	\$	36,277,777	\$	17,435,672	\$	159,177	\$	-	\$	-	\$	66,576,579
Total General Expense	\$	78,677,211	\$	45,878,735	\$	119,957,441	\$	82,864,441	\$	34,553,727	\$	1,064,009	\$	31,030,409	\$	28,309,519	\$	422,335,491
Net Transfers Out/(In)	\$	7,290,091	\$	(3,139,405)	\$	1,865,515	\$	1,440,188	\$	4,822,572	\$	4,472	\$	(12,283,433)	\$	=	\$	0
Total Expense	•	459,194,776	_		_		_	138,884,508		58,219,567	\$	1,068,481	_		\$		_	982,174,022
Net	Ş	(769,520)	Ş	2,771,216	Ş	(11,291,765)	Ş	1,668,371	Ş	2,256,208	\$	(1,678,261)	Ş	9,831,668	\$	3,760,041	Ş	6,547,958
Beginning Fund Balance*	\$	77 200 262	۲	E2 760 064	۲,	247 107 710	۲,	424 720	¢	14 427 227	¢	E0 042 402	۲	244 027 122	Ļ	19,512,241	Ļ	814,509,783
5 5		77,280,262 (5,776,409)		(68,273)		247,107,718		-		(451,246)	-	58,942,402	\$	344,037,133 (89,309,964)		19,512,241	\$ \$	(99,432,498)
Capital Expenditures Net (from above)						(2,208,910) (11,291,765)				, , ,	•	(1,678,261)		, , , ,		3,760,041	•	
,	\$ \$	(769,520)				,						,			\$ \$		-	6,547,958
Ending Fund Balance	т	(4,068,255) <b>66,666,078</b>	_		_	51,939,129 <b>285,546,172</b>	_					,	_	211,327,518 <b>475,886,355</b>	_	4,025,797 <b>27,298,079</b>	\$	238,490,781 960,116,024
Lifullig Fullu Balance	Ą	00,000,078	Ą	00,111,055	ڔ	203,340,172	ڔ	(73,000)	Ą	18,822,230	Ą	23,636,416	ڔ	473,860,333	Ą	27,238,073	Ą	300,110,024
Year-End Accounting Entries ***		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
-																		
Net Capital Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD

<sup>\* -</sup> Year-End Accounting Manual Adjustment to Plant Fund and Internal Bank Fund Balance

<sup>\*\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\*\*-</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY16 Budget Projection - All Funds except Agency and Clearing

F110 Budget F10jection - All Fullus except A	-gen	cy and clean	_	Designated														
	Edu	cation and		Ops and					Re	estricted Gift								
		General	Se	rvice Center		Auxiliaries	- (	Grant Funds		Funds	o	ther Funds	1	Plant Funds	In	iternal Bank		Total
State Appropriation		65,199,000	\$	1,216,000	Ś	440,000	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	66,915,000
Tuition and Fees			Ś	8,135,000	\$	40,027,000	\$	200	\$	(1,190)	\$	-	Ś	-	\$	3,200,000	Ś	439,381,010
Gifts Grants & Contracts	Ś		\$	4,080,000	Ś	100,000	\$		Ś	58,321,000	Ś	2,000	Ś	16,500,000	Ś	-	Ś	186,853,000
ICC Revenue	Ś		Ś	-	Ś	-	Ś	-	Ś	-	Ś	-	Ś	-	Ś	_	Ś	20,000,000
Federal Student Aid	Ś	-	Ś	_	Ś	_	Ś	24,500,000	\$	_	Ś	-	Ś	_	Ś	_	Ś	24,500,000
Interest and Investment	\$	5,110,000	\$	12,550,000	\$	438,003	\$	14,000		1,302,512	\$	936,340	Ś	149,952	\$	(264,395)	•	20,236,412
Internal Sales	\$		\$		\$	12,841,000	Ś	19,000		4,000	Ś	-	Ś	-	Ś	27,915,281	-	75,677,281
Sales & Services	\$	•	\$		•	133,990,000	\$	1,000,000		1,694,000	\$	-	Ś	-	Ś	-	Ś	150,550,000
Other Revenues	\$	1,529,000	\$		\$	2,000,000	\$	-	\$	363,000	\$	-	\$	100,000	\$	_	\$	6,084,000
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$	7,600,000	\$	-	\$	-	\$	9,500,000	\$	_	\$	17,100,000
Total Revenue	\$ 48	83,180,000	\$	73,865,000	\$	189,836,003	\$		\$	61,683,322	\$	938,340	\$		\$	30,850,886	\$ 1	,007,296,703
Salaries and Wages	\$ 2	250,204,000	\$	21,542,000	\$	57,448,000	\$	35,621,000	\$	15,669,000	\$	-	\$	-	\$	215,000	\$	380,699,000
OPE Health Benefits	\$	50,142,000	\$	4,889,000	\$	13,000,000	\$	7,379,000	\$	1,721,000	\$	-	\$	-	\$	29,184	\$	77,160,184
OPE Retirement	\$	44,470,000	\$	4,221,000	\$	8,484,000	\$	5,545,000	\$	2,000,000	\$	-	\$	-	\$	37,000	\$	64,757,000
OPE Other	\$	20,335,000	\$	1,794,000	\$	4,105,000	\$	2,515,000	\$	2,175,000	\$	-	\$	-	\$	17,857	\$	30,941,857
OPE GTF Remissions	\$	22,060,000	\$	133,000	\$	116,000	\$	1,700,000	\$	334,000	\$	-	\$	-	\$	-	\$	24,343,000
<b>Total Personnel Services</b>	\$ 3	87,211,000	\$	32,579,000	\$	83,153,000	\$	52,760,000	\$	21,899,000	\$	-	\$	-	\$	299,041	\$	577,901,041
Service & Supplies	\$	96,000,000	\$	22,442,000	\$	71,013,000	\$	26,000,000	\$	17,521,000	\$	163,000	\$	6,450,000	\$	29,315,457	\$	268,904,457
Merchandise-Resale/Redistribution	\$	2,000	\$	15,867,000	\$	12,459,000	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	28,338,000
Internal Sales Reimbursements	\$ (	(16,531,000)	\$	(941,000)	\$	(1,062,000)	\$	(30,000)	\$	(100,000)	\$	-	\$	-	\$	-	\$	(18,664,000)
Indirect Costs	\$	508,000	\$	2,533,000		6,332,000	\$	20,000,000	\$	-	\$	280,000	\$	-	\$	-	\$	29,653,000
Depreciation/Amortization Expense	\$	-	\$	4,100,000		24,100,000	\$	-	\$	-	\$	-	\$	28,000,000	\$	-	\$	56,200,000
Student Aid	\$	2,000,000	\$	941,000	\$	1,504,000	\$	37,000,000	\$	21,515,000	\$	200,000	\$	-	\$	-	\$	63,160,000
Total General Expense	\$	81,979,000	\$	44,942,000	\$	114,346,000	\$	82,980,000	\$	38,936,000	\$	643,000	\$	34,450,000	\$	29,315,457	\$	427,591,457
Net Transfers Out(In)	Ś	8,000,000	Ś	(1,360,158)	Ś	(4,002,763)	Ś	1,440,000	Ś	3,800,000	Ś	(4,000)	Ś	(7,873,079)	Ś	_	\$	-
mot managed dusting	*	0,000,000	*	(=,000,=00,	*	( .,00=,7 00 )	•	_, ,	*	0,000,000	*	(1,000)	*	(1,010,010)	*		*	
Total Expense	\$ 4	177,190,000	\$	76,160,842	\$	193,496,237	\$	137,180,000	\$	64,635,000	\$	639,000	\$	26,576,921	\$	29,614,498	\$ :	1,005,492,498
Net	\$	5,990,000	\$	(2,295,842)	\$	(3,660,234)	\$	3,513,200	\$	(2,951,678)	\$	299,340	\$	(326,969)	\$	1,236,388	\$	1,804,205
Beginning Fund Balance	\$	66,666,078	\$	60,111,693	\$	285,546,172	\$	(73,006)	\$	18,822,236	\$	25,858,418	\$	475,886,355	\$	27,298,079	\$	960,116,024
Capital Expenditures	\$	(5,500,000)	\$	(70,000)	\$	(86,000)	\$	. , , ,		(249,000)	\$	-	\$	(122,550,000)	\$	-	\$	(130,250,000)
Net (from above)	\$	5,990,000	\$	(2,295,842)	\$	(3,660,234)	\$	3,513,200	\$	(2,951,678)	\$	299,340	\$	(326,969)	\$	1,236,388	\$	1,804,205
Fund Additions/Deductions*		-	\$		\$	50,000,000		-	\$	-	\$	-	\$	50,000,000	\$	-	\$	100,504,460
Ending Fund Balance	\$	67,156,078	\$	58,250,311	\$	331,799,938	\$	1,645,194	\$	15,621,558	\$	26,157,758	\$	403,009,386	\$	28,534,467	\$	932,174,689
V		TDD		TDD		TDD		TDD		TDD		TDD		TDD		TDD		TDD
Year-End Accounting Entries **		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Net Capital Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY16 Actual's Quarter 1 (July - Sept) Report - All Funds except Agency and Clearing

, , , , , ,			١	, Designated	Ū													
	Ed	ucation and		Ops and					Re	estricted Gift	_							
	_	General		rvice Center		Auxiliaries		Grant Funds	_	Funds		ther Funds		Plant Funds		ternal Bank		Total
State Appropriation	\$	23,447,652		-	\$	113,300		15,450		- (4.005)	\$	-	\$	-	\$		\$	23,880,408
Tuition and Fees	\$	153,604,246			\$			45		(1,095)		-	\$	-	\$	1,288,608	\$	175,262,290
Gifts Grants & Contracts	\$	41,144		1,030,145	\$	325	\$	27,419,207		18,133,776	\$	-	\$	3,214,870	\$	-	\$	49,839,467
ICC Revenue	\$	5,826,389		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,826,389
Federal Student Aid	\$	-	\$	- 222 624	\$	-	\$	830,948		-	\$	-	\$	- (422.040)	\$	-	\$	830,948
Interest and Investment	\$	1,052,310	\$	, ,	\$	118,003	\$	5,545	\$	79,310	\$	131,816	\$	(133,048)	\$	329,605		3,816,162
Internal Sales	\$	19,851			\$	3,034,423		-	\$	3,522		-	\$	-	\$	5,437,597		17,256,617
Sales & Services	\$	710,964		2,874,202				83,880		426,631		-	\$	-	\$	-	\$	37,845,450
Other Revenues	\$	(159,409)	Ş	553,213	Ş	896,672	- 1	-	\$	358,155		-	\$	-	\$	-	\$	1,648,631
Transfers From Ore State Agencies	-		-		-		\$	654,867		<del>-</del>	\$	<u>-</u>	\$	-	\$	<u>-</u>	\$	654,867
Total Revenue	\$	184,543,147	\$	20,721,555	Ş	53,316,837	\$	29,009,943	\$	19,000,299	\$	131,816	\$	3,081,822	\$	7,055,810	\$	316,861,229
Calarias and Wages	Ś	42 000 065	۲	5,512,215	۲	11,971,685	\$	10,528,999	۲.	4,247,447	۲.		\$		\$	52,639	,	75,202,849
Salaries and Wages OPE Health Benefits	\$ \$	42,889,865			\$						\$	-	۶ \$	-	۶ \$	7,296	•	14,185,066
OPE Retirement	ې د	8,612,199 7,487,905			\$ \$	2,654,311 1,751,484		1,554,023 1,738,870		-	\$	-	\$ \$	-	\$ \$	5,068	-	12,543,555
OPE Other	ې د									•		-	ې خ	-	۶ \$	•	•	
	۶ خ	3,542,448		483,668		905,204		777,267		254,845		-	ç	-	ç	4,697	÷	5,968,130
OPE GTF Remissions	<u>\$</u>	3,008,803		30,323	_	13,669		153,165		15,423		<u>-</u>	\$ \$	<u>-</u>	\$ \$		ż	3,221,383
Total Personnel Services	Þ	65,541,220	\$	8,119,848	\$	17,296,353	Þ	14,752,323	Þ	5,341,538	Þ	-	Þ	-	Þ	69,700	\$	111,120,982
Service & Supplies	\$	24,963,006	ς.	5,298,447	\$	12,583,089	\$	5,188,334	ς.	7,628,494	\$	(537,951)	ς	772,442	\$	14,234,045	¢	70,129,907
Merchandise-Resale/Redistribution	\$	24,303,000	Ś	2,874,576		1,360,224		3,100,33 <del>-</del>	\$	-	Ś	(337,331)	\$	-	\$	-	\$	4,234,800
Internal Sales Reimbursements	\$	(4,253,661)		(158,873)		(345,293)		_	\$	(84,993)	-	_	\$	_	\$	_	\$	(4,842,819)
Indirect Costs	¢	141,562		545,714	-	1,261,072		5,826,389	\$	(04,555)	\$	_	\$	_	¢	_	Ś	7,774,737
Depreciation/Amortization Expense	\$	141,302	\$	1,084,797	•	6,005,872		3,820,383	ς ς	_	\$	_	\$	6,915,976	\$	_	Ś	14,006,645
Student Aid	¢	729,632		227,550		322,537		11,102,571	\$	8,110,529	\$	77,967	\$	0,515,570	Ś		Ġ	20,570,787
Total General Expense	\$	21,580,539			_	21,187,502	_	22,117,294		15,654,030		(459,984)		7,688,418	\$	14,234,045	Ġ	111,874,056
Total General Expense	Ψ	21,300,333	Y	3,072,211	Ÿ	21,107,302	Ţ	22,117,234	Ţ	15,054,050	Y	(433,304)	Y	7,000,410	Ţ	14,234,043	Y	111,074,050
Net Transfers Out/(In)	\$	3,337,978	\$	(1,350,144)	\$	(4,002,763)	\$	(77,626)	\$	3,748,773	\$	-	\$	(1,656,218)	\$	-	\$	(0)
Total Expense	Ś	90,459,738	Ś	16,641,915	Ś	34,481,092	Ś	36,791,991	Ś	24,744,340	Ś	(459,984)	Ś	6,032,200	Ś	14,303,745	Ś	222,995,038
Net		94,083,409	_		\$		_	(7,782,048)		(5,744,042)	_		\$	(2,950,379)	_	(7,247,935)	_	93,866,191
	•		·		•		Ċ			,,,,,		•	·	,,,,,		,,,,,	•	
Beginning Fund Balance	\$	66,666,078	\$	60,111,693	\$	285,546,172	\$	(73,006)	\$	18,822,236	\$	25,858,418	\$	475,886,355	\$	27,298,079	\$	960,116,024
Capital Expenditures	\$	(1,220,286)	\$	(26,143)	\$	(236)	\$	(558,719)	\$	(94,092)	\$	-	\$	(10,665,172)	\$	-	\$	(12,564,649)
Net (from above)		94,083,409				18,835,745		(7,782,048)		(5,744,042)		591,799	\$	(2,950,379)		(7,247,935)	Ś	93,866,191
Fund Additions/Deductions*	\$	-	\$	504,460	\$	43,087		-	\$	-	\$	-	\$	1,143,147		-	\$	1,690,694
Ending Fund Balance		159,529,201	\$		\$	304,424,767		(8,413,773)	\$	12,984,102	\$	26,450,218	\$	463,413,950		20,050,144	\$	1,043,108,260
_																		
Year-End Accounting Entries **		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Net Capital Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
						·		•										

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Education and General

State Appropriation Tuition and Fees Gifts Grants & Contracts ICC Revenue Federal Student Aid Interest and Investment Internal Sales Sales & Services	\$ \$ 3 \$	88,020,000 350,000 20,000,000 - 5,110,000 50,000 2,922,000	\$ \$ \$ \$ \$ \$	16 Actual Q1 23,447,652 153,604,246 41,144 5,826,389 - 1,052,310 19,851 710,964	39. 11. 29. 20. 39. 24.	0% \$ 6% \$ 1% \$ 6% \$ 7% \$ 3% \$	5,804,352 - 1,035,127 6,335 484,132	33.6% : 0.4% : 1.7% : 1.7% : 213.3% : 46.9% :	\$ \$ \$ \$ \$ \$	FY15 Total Actual 56,111,454 372,366,154 336,508 19,185,870 - 5,186,262 24,075 2,561,521	4 4 4 -1 107 14	15 .2% \$ .2% \$ .0% \$ .0% \$ .5% \$ .7% \$ .1% \$ .1%	5 20,000,000 5 - 5 5,110,000 5 50,000 5 2,922,000	FY15  16.2% 4.2% 4.0% 4.2% -1.5% 107.7% 14.1%
Other Revenues	Ş د	1,529,000	Ş	(159,409)	-10.	4% \$ - \$	•	-660.1% : - :		2,394,119		.1% \$ .0% \$		-36.1% -100.0%
Transfers From Ore State Agencies  Total Revenue	\$ \$ 49	22 190 000	<u>.</u>	184,543,147	20	т	171,609,349	7.5%	_	259,292 <b>458,425,256</b>			\$ 483,180,000	5.4%
Total Revenue	<b>3 40</b>	33,100,000	Ş.	104,343,147	30.	270 J	171,005,545	7.5%	Ģ	436,423,236	3	470	465,160,000	5.4%
Salaries and Wages OPE Health Benefits OPE Retirement OPE Other OPE GTF Remissions Total Personnel Services	\$ \$ \$ \$	44,470,000 20,335,000 22,060,000	\$ \$ \$	42,889,865 8,612,199 7,487,905 3,542,448 3,008,803 <b>65,541,220</b>	17. 16. 17. 13.	1% \$ 2% \$ 8% \$ 4% \$ 6% \$	8,364,557 6,785,783 3,097,750 7,234,600	3.0% : 10.3% : 14.4% : -58.4% :	\$ \$ \$ \$	239,906,266 50,044,694 39,273,259 22,381,290 21,621,966 <b>373,227,474</b>	0 13 -9 2	.2% \$ .2% \$ .1% \$	\$ 250,204,000 \$ 50,142,000 \$ 44,470,000 \$ 20,335,000 \$ 22,060,000 \$ 387,211,000	4.3% 0.2% 13.2% -9.1% 2.0% 3.7%
Service & Supplies Merchandise-Resale/Redistribution Internal Sales Reimbursements Indirect Costs Depreciation/Amortization Expense Student Aid	\$	2,000 16,531,000) 508,000		24,963,006 - (4,253,661) 141,562 - 729,632	0. 25. 27.	0% \$ 0% \$ 7% \$ 9% \$ - \$	100 (2,703,432) 105,858	32.4% : -100.0% : 57.3% : 33.7% : -21.3% :	\$ \$ \$	90,732,899 3,030 (17,059,355) 473,595 - 4,527,042	-34 -3 7	.8% \$ .0% \$ .1% \$ .3% \$ .3% \$	2,000 5 (16,531,000) 5 508,000	5.8% -34.0% -3.1% 7.3% - -55.8%
Total General Expense	\$	81,979,000	\$	21,580,539	26.	3% \$	17,178,356	25.6%		\$78,677,211	4	.2% \$	\$ 81,979,000	4.2%
Net Transfers Out(In)	\$	8,000,000	\$	3,337,978	41.	7% \$	3,512,028	-5.0%	\$	7,290,091	9	.7% \$		9.7%
Total Expense			_	90,459,738		0% \$			•	459,194,776			\$ 477,190,000	3.9%
Net Beginning Fund Balance Capital Expenditures	\$	<b>5,990,000</b> 66,666,078 (5,500,000)	\$ \$	94,083,409 66,666,078 (1,220,286)	22.	0% \$ 2% \$	77,280,262 (1,189,650)	-13.7% : 2.6% :	\$ \$	( <b>769,520</b> ) 77,280,262 (5,776,409)	-13 -4	. <b>4%</b> \$ .7% \$ .8% \$	66,666,078 5 (5,500,000)	
Net (from above)	\$	5,990,000		94,083,409	1570.		84,305,639	11.6%		(769,520)		.4% \$	, ,	-878.4%
Fund Additions/Deductions*	\$	-	\$	-		- \$		- !	_	(4,068,255)		.0% \$		-100.0%
Ending Fund Balance	\$	6/,156,078	Ş	159,529,201	237.	5% \$	160,396,251	-0.5%	Ş	66,666,078	0	.7% \$	67,156,078	0.7%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	_
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD	

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY16 UO BOT Quarter 1 - Designated Operations and Service Centers

FY16 UO BOT Quarter 1 - Designated Opera	atio	ns and Service	e Ce	enters						FY16 Q1
		FV4.C			FY16 Q1 Actual as			FY16 Q1	EV4E Total	Projection compared to
		FY16	<b>-</b> V	16 1 1 01	percent of	-	V45 A -t 1 O4	inc/(dec) from	FY15 Total	FY15 Total as
Challa A a san a dalla a		Projection 1 24 6 000		16 Actual Q1	projection		Y15 Actual Q1	FY15 Q1	Actual	percent
State Appropriation	\$	1,216,000	\$	304,006	25.0%		304,008	0% \$	, -,	0.0%
Tuition and Fees	\$	8,135,000	\$	4,966,144	61.0%		7,870,593	-37% \$		-33.7%
Gifts Grants & Contracts	\$	4,080,000	\$	1,030,145	25.2%		1,190,847	-13% \$		-29.6%
ICC Revenue	\$	-	\$	-	-	-	-	- \$		-
Federal Student Aid	\$	-	\$	- 222 624	47.00/	•	-	- \$		2 20/
Interest and Investment	\$	12,550,000	\$	2,232,621	17.8%	•	2,458,119	-9% \$	12,827,784	-2.2%
Internal Sales	\$ \$	34,848,000	\$	8,761,224	25.1%		7,633,255	15% \$	34,989,109	-0.4%
Sales & Services	<u>&gt;</u>	10,944,000	\$	2,874,202	26.3%		2,237,962	28% \$	, ,	-1.7%
Other Revenues	\$	2,092,000	\$	553,213	26.4%		119,857	362% \$		-7.3%
Transfers From Ore State Agencies	\$		-	20 724 555	-		-	- \$		
Total Revenue	>	73,865,000	\$	20,721,555	28.1%	>	21,814,640	-5% \$	80,486,575	-8.2%
Salaries and Wages	\$	21,542,000	\$	5,512,215	25.6%	۲	6,124,360	-10% \$	23,301,395	-7.6%
OPE Health Benefits	\$	4,889,000	\$	1,074,643	22.0%		1,137,613	-10% \$ -6% \$		-7.6% -7.4%
OPE Retirement	ب \$	4,221,000	\$	1,018,999	24.1%	•	986,364	3% \$	, ,	6.2%
OPE Other	ب \$	1,794,000	\$	483,668	27.0%		462,716	5% \$	, ,	-12.3%
OPE GTF Remissions	ç	133,000	\$	30,323	22.8%		33,122	-8% \$		-64.3%
Total Personnel Services	خ	32,579,000	\$	8,119,848	24.9%	_	8,744,175	-7% \$	•	-6.9%
Total reisonnel services	,	32,373,000	,	0,113,040	24.570	,	0,744,173	-7/0 Ş	34,570,020	-0.570
Service & Supplies	\$	22,442,000	\$	5,298,447	23.6%	\$	6,313,494	-16% \$	26,176,026	-14.3%
Merchandise-Resale/Redistribution	\$	15,867,000	Ś	2,874,576	18.1%		2,669,566	8% \$		6.3%
Internal Sales Reimbursements	\$	(941,000)		(158,873)	16.9%	•	(167,570)		, ,	-57.1%
Indirect Costs	\$	, , ,	\$	545,714	21.5%		392,180	39% \$	. , , ,	13.4%
Depreciation/Amortization Expense	\$	4,100,000	\$	1,084,797	26.5%		1,084,783	0% \$		-6.3%
Student Aid	Ś	941,000	\$	227,550	24.2%		290,140	-22% \$		158.7%
Total General Expense	\$	44,942,000	\$	9,872,211	22.0%	_	10,582,594	-7% \$		-2.0%
Net Transfers Out(In)	\$	(1,360,158)	\$	(1,350,144)	99.3%	\$	(2,769,566)	-51% \$	(3,139,405)	-56.7%
Total Expense	\$	76,160,842	\$	16,641,915	21.9%	\$	16,557,202	1% \$	77,715,358	-2.0%
Net	\$	(2,295,842)	\$	4,079,640	-177.7%	\$	5,257,438	-22% \$	2,771,216	-182.8%
Beginning Fund Balance	\$	60,111,693	\$	60,111,693	100.0%	\$	52,768,061	14% \$	52,768,061	13.9%
Capital Expenditures	\$	(70,000)	\$	(26,143)	37.3%	\$	(518)	4947% \$	(68,273)	2.5%
Net (from above)	\$	(2,295,842)	\$	4,079,640	-177.7%	\$	5,257,438	-22% \$	2,771,216	-182.8%
Fund Additions/Deductions*	\$	504,460	\$	504,460	100.0%	\$	403,020	25% \$	4,640,687	-89.1%
Ending Fund Balance	\$	58,250,311	\$	64,669,650	111.0%	\$	58,428,001	11% \$	60,111,693	-3.1%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD
. Ca							. 22			
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Auxiliaries

FY16 UO BOT Quarter 1 - Auxiliaries										FV4.C 04
		FY16 Projection	FY	16 Actual Q1	FY16 Q1 Actual as percent of projection	F	Y15 Actual Q1	FY16 Q1 inc/(dec) from FY15 Q1	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent
State Appropriation	\$	440,000	\$	113,300	25.8%	_	110,000	3.0% \$		0.0%
Tuition and Fees	\$	40,027,000	\$	15,404,341	38.5%	•	14,532,254	6.0% \$	•	3.2%
Gifts Grants & Contracts	\$	100,000	\$	325	0.3%	•	70,150	-99.5% \$		-3.8%
ICC Revenue	\$	,	\$	-	-	•	-	- \$	•	-
Federal Student Aid	\$	_	Ś	_	-	•	_	- \$		_
Interest and Investment	\$	438,003	\$	118,003	26.9%	•	42,705	176.3% \$		-9.0%
Internal Sales	\$	12,841,000	\$	3,034,423	23.6%	•	2,496,371	21.6% \$	•	-1.9%
Sales & Services	\$	133,990,000	\$	33,749,773	25.2%	•	34,470,092	•	133,642,285	0.3%
Other Revenues	\$	2,000,000	\$	896,672	44.8%	•	896,204	0.1% \$		-0.2%
Transfers From Ore State Agencies	\$	2,000,000	-	050,072	-	•	-	- \$		0.270
	_	189,836,003	Ś	53,316,837	28.1%	_	52,617,777		188,547,133	0.7%
Total Nevellue	Ą	103,030,003	,	33,310,037	20.170	Y	32,017,777	1.3/0 \$	100,547,155	0.770
Salaries and Wages	\$	57,448,000	Ś	11,971,685	20.8%	ς	11,519,945	3.9% \$	54,105,857	6.2%
OPE Health Benefits	\$	13,000,000	\$	2,654,311	20.4%	•	2,609,459	1.7% \$		9.5%
OPE Retirement	\$	8,484,000	\$	1,751,484	20.6%		1,680,930	4.2% \$		8.9%
OPE Other	\$	4,105,000	\$	905,204	22.1%	•	810,921	11.6% \$		-0.7%
OPE GTF Remissions	ب \$	116,000	\$	13,669	11.8%	•	10,247	33.4% \$		0.2%
	<del>ب</del> \$	83,153,000	\$	17,296,353	20.8%	-	16,631,501	4.0% \$		6.6%
Total Fersonnel Services	Ą	63,133,000	Ą	17,230,333	20.6%	ب	10,031,301	4.0% 3	78,013,342	0.0%
Service & Supplies	\$	71,013,000	ς	12,583,089	17.7%	ς	17,327,982	-27.4% \$	70,915,276	0.1%
Merchandise-Resale/Redistribution	\$	12,459,000	\$	1,360,224	10.9%	•	1,726,977	-21.2% \$		-6.0%
Internal Sales Reimbursements	\$	(1,062,000)	•	(345,293)	32.5%	•	(2,009)	17087.3% \$		-13.6%
Indirect Costs	\$	6,332,000	\$	1,261,072	19.9%	•	1,182,957	6.6% \$	,	7.2%
Depreciation/Amortization Expense	\$	24,100,000	\$	6,005,872	24.9%		5,608,571	7.1% \$		3.5%
Student Aid	ċ	1,504,000	\$	322,537	21.4%		219,850	46.7% \$		-80.8%
Total General Expense	خ		\$	21,187,502	18.5%	_	26,064,328		119,957,441	-80.8% - <b>4.7%</b>
Total General Expense	Ą	114,340,000	Ą	21,107,302	18.5%	Ą	20,004,328	-10.7/0 3	113,337,441	-4.770
Net Transfers Out(In)	\$	(4,002,763)	\$	(4,002,763)	100.0%	\$	(401,861)	896.1% \$	1,865,515	-314.6%
Total Expense	Ś	193.496.237	Ś	34,481,092	17.8%	Ś	42,293,968	-18.5% S	199,838,898	-3.2%
Net	·	(3,660,234)		18,835,745	-514.6%	•	10,323,809	82.4% \$		-67.6%
	Ś	-	*		02.110/10	*	_0,0_0,000	0=11/0 ¥	(==,===,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	07.070
Beginning Fund Balance	Ś	285.546.172	Ś	285.546.172	100.0%	Ś	247,107,718	15.6% S	247,107,718	15.6%
Capital Expenditures		(86,000)		(236)	0.3%		-	- \$		-96.1%
Net (from above)		(3,660,234)		18,835,745	-514.6%	•	10,323,809	•	(11,291,765)	-67.6%
Fund Additions/Deductions*	\$	50,000,000	\$	43,087	0.1%		17,580,279	-99.8% \$	,	-3.7%
Ending Fund Balance			<u> </u>	304,424,767	91.7%	_	275,011,806		285,546,172	16.2%
Enang Fana Balance	٧	332,733,330	~	30-1,-12-1,7-07	32.770	Ψ	2,5,011,000	20.770 \$	203,340,172	20.270
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets				100	.00		.00	100	.00	100

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Grant Funds

FY16 UO BOT Quarter 1 - Grant Funds  FY16 UO BOT Quarter 1 - Grant Funds												
		FY16 Projection	ΓV	16 Actual O1	•	FY15 Actual Q1	FY16 Q1 inc/(dec) from FY15 Q1	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as			
Ctata Assuranciation	_	•		16 Actual Q1	projection				percent			
State Appropriation	\$	60,000	\$	15,450	25.8% \$	•	3.0% \$		0.0%			
Tuition and Fees	\$	200	\$	45	22.5% \$		- \$		-5.1%			
Gifts Grants & Contracts	\$	107,500,000	\$	27,419,207	25.5% \$		-6.1% \$		0.1%			
ICC Revenue	\$	-	\$	-	- \$		- \$		-			
Federal Student Aid	\$	24,500,000	\$	830,948	3.4% \$		-87.6% \$	24,381,695	0.5%			
Interest and Investment	\$	14,000	\$	5,545	39.6% \$	715	675.5% \$	13,596	3.0%			
Internal Sales	\$	19,000	\$	-	0.0% \$	18,413	-100.0% \$	18,413	3.2%			
Sales & Services	\$	1,000,000	\$	83,880	8.4% \$	312,652	-73.2% \$	1,082,146	-7.6%			
Other Revenues	\$	-	\$	-	- \$	_	- \$	-	-			
Transfers From Ore State Agencies	\$	7,600,000	\$	654,867	8.6% \$	2,439,910	-73.2% \$	7,615,280	-0.2%			
Total Revenue	\$	140,693,200	\$	29,009,943	20.6% \$	38,682,503	-25.0% \$	140,552,879	0.1%			
Salaries and Wages	\$	35,621,000	\$	10,528,999	29.6% \$	11,269,813	-6.6% \$	37,363,520	-4.7%			
OPE Health Benefits	\$	7,379,000	\$	1,554,023	21.1% \$		-10.2% \$		-1.9%			
OPE Retirement	\$	5,545,000	\$	1,738,870	31.4% \$		-0.2% \$		2.1%			
OPE Other	Ś	2,515,000	\$	777,267	30.9% \$		-6.6% \$		2.5%			
OPE GTF Remissions	ς	1,700,000	\$	153,165	9.0% \$		-38.3% \$		-6.0%			
	\$	52,760,000	\$	14,752,323	28.0% \$	•	-6.8% \$		-3.3%			
Total reisonner services	,	32,700,000	,	14,732,323	20.070 9	13,022,333	-0.870 Ş	34,373,073	-3.3/0			
Service & Supplies	\$	26,000,000	\$	5,188,334	20.0% \$	6,009,653	-13.7% \$	26,066,897	-0.3%			
Merchandise-Resale/Redistribution	\$	10,000		3,100,334	0.0% \$		-100.0% \$		150.0%			
Internal Sales Reimbursements	\$	(30,000)		_	0.0% \$	•	-100.0% \$		14.9%			
Indirect Costs	\$		۶ \$	- 026 200	29.1% \$	. , ,		, , ,				
		20,000,000		5,826,389			-3.5% \$	20,541,869	-2.6%			
Depreciation/Amortization Expense	\$	-	\$	-	- \$		- \$		-			
Student Aid	\$	37,000,000	\$	11,102,571	30.0% \$		5.4% \$		2.0%			
Total General Expense	Ş	82,980,000	\$	22,117,294	26.7% \$	22,578,936	-2.0% \$	82,864,441	0.1%			
Net Transfers Out(In)	\$	1,440,000	\$	(77,626)	-5.4% <b>\$</b>	134,209	-157.8% <b>\$</b>	1,440,188	0.0%			
Total Expense	Ś	137.180.000	\$	36,791,991	26.8% \$	38,536,138	-4.5% S	138,884,508	-1.2%			
Net	_	3,513,200	\$	(7,782,048)	-221.5% \$		-5416.9% \$		110.6%			
	*	0,010,100	*	(1)10=)0 10)		0,000	J 12013/10 ¥	_,000,07_				
Beginning Fund Balance	Ś	(73,006)	Ś	(73,006)	100.0% \$	434,738	-116.8% \$	434,738	-116.8%			
Capital Expenditures		(1,795,000)		(558,719)	31.1% \$		2.8% \$	,	11.0%			
Net (from above)	-	3,513,200		(7,782,048)	-221.5% \$		-5416.9% \$		110.6%			
	\$	3,313,200	\$	(7,782,048)	- \$	,	-5410.5% \$		-100.0%			
	<u> </u>	1 645 104		(0.412.772)	-511.4% \$		-22553.7% \$	, , ,	-2353.5%			
Ending Fund Balance	Þ	1,645,194	Þ	(8,413,773)	-511.4% \$	37,472	-22553.7% \$	(73,006)	-2353.5%			
Year-End Accounting Entries **		TBD		TBD	TBD	TBD	TBD	TBD	TBD			
Net Capital Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD			
Other Restricted Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD			
Unrestricted Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD			
Total Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD			
I Otal NEt Assets		100		100	יטטו	100	100	100	100			

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Restricted Gift Funds

FY16 UO BOT Quarter 1 - Restricted Gift Fu	inas	FY16			FY16 Q1 Actual as percent of	F	-Y15 Actual	FY16 Q1 inc/(dec) from	FY15 Total	FY16 Q1 Projection compared to FY15 Total as
	_	Projection	_	16 Actual Q1	projection		Q1	FY15 Q1	Actual	percent
State Appropriation	\$	-	\$	-	- :		-	- \$		-
Tuition and Fees	\$	(1,190)		(1,095)	92.0%		(1,845)	-40.7% \$	, , ,	-95.7%
Gifts Grants & Contracts	\$	58,321,000	\$	18,133,776	31.1%		15,086,902	20.2% \$	57,096,891	2.1%
ICC Revenue	\$	-	\$	-		\$	-	- \$	-	-
Federal Student Aid	\$	-	\$	-	- :	\$	-	- \$	-	-
Interest and Investment	\$	1,302,512	\$	79,310	6.1%	\$	1,064,591	-92.6% \$	1,315,306	-1.0%
Internal Sales	\$	4,000	\$	3,522	88.1%	\$	1,100	220.2% \$	2,250	77.8%
Sales & Services	\$	1,694,000	\$	426,631	25.2%	\$	375,707	13.6% \$	1,736,593	-2.5%
Other Revenues	\$	363,000	\$	358,155	98.7%	\$	344,873	3.9% \$	352,716	2.9%
Transfers From Ore State Agencies	\$	-	\$	-	-	\$	-	- \$	-	-
Total Revenue	\$	61,683,322	\$	19,000,299	30.8%	\$	16,871,328	12.6% \$	60,475,776	2.0%
Salaries and Wages	\$	15,669,000	\$	4,247,447	27.1%	\$	3,644,410	16.5% \$	13,278,157	18.0%
OPE Health Benefits	\$	1,721,000	\$	282,595	16.4%	\$	285,768	-1.1% \$	1,307,960	31.6%
OPE Retirement	\$	2,000,000	\$	541,229	27.1%	\$	443,770	22.0% \$	1,711,493	16.9%
OPE Other	\$	2,175,000	\$	254,845	11.7%		196,773	29.5% \$		-7.2%
OPE GTF Remissions	\$	334,000		15,423	4.6%		22,339	-31.0% \$		64.5%
Total Personnel Services	\$	21,899,000	\$	5,341,538	24.4%	_	4,593,061	16.3%	\$18,843,269	16.2%
	Ċ	,,	•	,			,,.		,,	
Service & Supplies	\$	17,521,000	\$	7,628,494	43.5%	\$	10,886,509	-29.9% \$	17,186,820	1.9%
Merchandise-Resale/Redistribution	\$	-	\$	-	- :	\$	-	- \$	145	-100.0%
Internal Sales Reimbursements	\$	(100,000)		(84,993)	85.0%	•	(41,097)	106.8% \$	(68,913)	45.1%
Indirect Costs	\$	-	\$	-	- 1		-	- \$	4	-100.0%
Depreciation/Amortization Expense	\$	_	\$	_		\$	=	- \$	-	-
Student Aid	\$	21,515,000	\$	8,110,529	37.7%	•	7,763,311	4.5% \$	17,435,672	23.4%
Total General Expense		38,936,000	\$	15.654.030		\$	18,608,723	-15.9% \$		12.7%
Total delicial Expense	,	36,330,000	Ą	13,034,030	40.270	J	10,000,723	-13.5% 7	34,333,727	12.7/0
Net Transfers Out(In)	\$	3,800,000	\$	3,748,773	98.7%	\$	(103,968)	-3705.7% \$	4,822,572	-21.2%
Total Expense	Ś	64,635,000	Ś	24,744,340	38.3%	\$	23,097,817	7.1% \$	58,219,567	11.0%
Net	<u> </u>	(2,951,678)	_	(5,744,042)	194.6%		(6,226,489)	-7.7% \$		-230.8%
Nec	Y	(2,331,070)	Y	(3,744,042)	134.070	7	(0,220,403)	7.770 9	2,230,200	230.070
Beginning Fund Balance	\$	18,822,236	Ś	18,822,236	100.0%	Ś	14,427,227	30.5% \$	14,427,227	30.5%
Capital Expenditures		(249,000)		(94,092)	37.8%	•	(22,999)	309.1% \$		-44.8%
Net (from above)		(2,951,678)		(5,744,042)	194.6%	•	(6,226,489)	-7.7% \$	2,256,208	-230.8%
Fund Additions/Deductions*	\$	(2,931,078)	\$	(3,744,042)	194.0%	•	(0,220,483)	-7.7% \$ - \$	2,590,046	-100.0%
· · · · · · · · · · · · · · · · · · ·	<u> </u>	15 621 550		12.094.102	83.1%	_	0 177 740	58.8% \$		-100.0% - <b>17.0</b> %
Ending Fund Balance	Þ	15,621,558	Þ	12,984,102	83.1%	Ş	8,177,740	58.8% Ş	18,822,236	-17.0%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets	_	TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets		100		100	100		100	100	100	100

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Other Funds

FY16 UO BOT Quarter 1 - Other Funds		FY16 Projection	FY	16 Actual Q1	FY16 Q1 Actual as percent of projection	FY15 Actual Q1	FY16 Q1 inc/(dec) from FY15 Q1	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent
State Appropriation	\$	-	\$	-	- 9	\$ -	- \$	-	-
Tuition and Fees	\$	-	\$	-	- 9	\$ -	- \$	-	-
Gifts Grants & Contracts	\$	2,000	\$	-	0.0%	\$ 2,000	-100.0% \$	2,000	0.0%
ICC Revenue	\$	-	\$	-	- 9	\$ -	- \$	-	-
Federal Student Aid	\$	-	\$	-	- 9	\$ -	- \$	-	-
Interest and Investment	\$	936,340	\$	131,816	14.1%	\$ (928,780)	-114.2% \$	(611,780)	-253.1%
Internal Sales	\$	-	\$	-	- 9	\$ -	- \$	-	-
Sales & Services	\$	-	\$	-	- 9	\$ -	- \$	-	-
Other Revenues	\$	-	\$	_	- 9	\$ -	- \$	-	-
Transfers From Ore State Agencies	\$	-	\$	-	- 5	\$ -	- \$	-	-
Total Revenue	\$	938,340	\$	131,816	14.0% \$	(926,780)	-114.2% \$	(609,780)	-253.9%
Salaries and Wages	\$	-	\$	_	- 5	\$ -	- \$	_	-
OPE Health Benefits	\$	_	\$	_		, \$ -	- \$	-	_
OPE Retirement	\$	_	\$	_	- 9	\$ -	- \$	-	_
OPE Other	\$	_	\$	_	- 9	, \$ -	- \$	-	_
OPE GTF Remissions	\$	_	\$	_	- 9	, 5 -	- \$	-	_
<b>Total Personnel Services</b>	\$	=	\$	-	- \$	-	- \$	=	-
Service & Supplies	\$	163,000	\$	(537,951)	-330.0%	\$ 15,091	-3664.6% \$	633,491	-74.3%
Merchandise-Resale/Redistribution	\$	-	\$	-	- 9		- \$	-	
Internal Sales Reimbursements	\$	_	\$	_	- 9		- \$	_	_
Indirect Costs	\$	280,000	\$	_	0.0%		- \$	271,341	3.2%
Depreciation/Amortization Expense	\$	-	\$	_	- 9		- \$		5.2,0
Student Aid	ς	200,000	\$	77,967	39.0%		141.9% \$	159,177	25.6%
Total General Expense	\$	643,000	\$	(459,984)	-71.5%		-1072.1% \$	1,064,009	-39.6%
Net Transfers Out(In)	\$	(4,000)	\$	-	0.0%	<b>;</b> -	- \$	4,472	-189.4%
Total Expense	\$	639,000	\$	(459,984)	-72.0%	\$ 47,320	-1072.1% \$	1,068,481	-40.2%
Net		299,340	\$	591,799	197.7%	•	-160.8% \$	(1,678,261)	-117.8%
Beginning Fund Balance	Ś	25,858,418	\$	25,858,418	100.0%	\$ 58,942,402	-56.1% \$	58,942,402	-56.1%
Capital Expenditures		-	\$		- 9		- \$	-	-
Net (from above)		299,340	\$	591,799	197.7%		-160.8% \$	(1,678,261)	-117.8%
Fund Additions/Deductions*	Ś		Ś	-	- 9	, ,	- \$	(31,405,723)	-100.0%
Ending Fund Balance	<u> </u>	26,157,758	\$	26,450,218	101.1%		-54.4% \$	25,858,418	1.2%
Enanty Fana Balance	۲	20,237,730	~	20,430,210	10111/0	37,300,302	3-1-170 Ç	25,050,410	2.270
Year-End Accounting Entries **		TBD		TBD	TBD	TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets		TBD		TBD	TBD	TBD	TBD	TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

#### FY16 UO BOT Quarter 1 - Plant Funds

FY16 UO BOT Quarter 1 - Plant Funds	P	FY16 Projection	FY	16 Actual Q1	FY16 Q1 Actual as percent of projection	F	Y15 Actual Q1	FY16 Q1 inc/(dec) from FY15 Q1	FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent
State Appropriation	\$	-	\$	_	-	\$	-	- 5	-	-
Tuition and Fees	\$	-	\$	_	_	\$	-	- 5		-
Gifts Grants & Contracts	\$	16,500,000	\$	3,214,870	19.5%		168,356	1809.6%		38.0%
ICC Revenue	\$		\$	-		\$	233,046	-100.0%		-100.0%
Federal Student Aid	\$	_	\$	_		\$	233,010	- 5		-
Interest and Investment	\$	149,952	\$	(133,048)	-88.7%		(1,972,085)	-93.3%		-75.7%
Internal Sales	\$	143,332	\$	(155,040)		\$	(1,372,003)	- 5	,	75.770
Sales & Services	\$	_	\$	_		\$		- <del>-</del> - <del>-</del>		_
Other Revenues	\$	100,000	\$	_	0.0%		_	- <del>-</del>		-5.3%
	۶ \$	-		-			9 009 000	-100.0%	,	
Transfers From Ore State Agencies	\$ \$	9,500,000	\$ <b>\$</b>	2 001 022	0.0%		8,998,000	-100.0% \$		-34.9% - <b>8.1%</b>
Total Revenue	Þ	26,249,952	Þ	3,081,822	11.7%	Þ	7,427,316	-58.5% \$	28,578,643	-8.1%
Calarias and Massa	ċ		۲.			۲.		,		
Salaries and Wages	\$	-	\$	-	-	\$	-	- 5		-
OPE Health Benefits	\$	-	\$	-	-	\$	-	- 5		-
OPE Retirement	\$	-	\$	-	-	\$	-	- 5		-
OPE Other	\$	-	\$	-	-	\$	-	- 5		-
OPE GTF Remissions	\$	-	\$	-	-	\$	-	- 5		<u> </u>
Total Personnel Services	\$	-	\$	-	-	\$	-	- \$	-	-
Service & Supplies	\$	6,450,000	\$	772,442	12.0%	Ś	538,114	43.5%	4,215,015	53.0%
Merchandise-Resale/Redistribution	\$	-	\$	, -		\$	-	- 5		-
Internal Sales Reimbursements	\$	_	\$	_		\$	_	- 5		_
Indirect Costs	ζ	_	\$	_	_	\$	_	- 5		_
Depreciation/Amortization Expense	\$	28,000,000	\$	6,915,976	24.7%		6,443,814	7.3%		4.4%
Student Aid	ڊ خ	28,000,000	ڊ خ	0,913,970		\$	0,443,614	7.370 -	-//	4.470
Total General Expense	\$	34,450,000	\$ \$	7,688,418	22.3%	_	6,981,927	10.1%		11.0%
Net Transfers Out(In)	¢	(7,873,079)	¢	(1,656,218)	21.0%	¢	(15,370,842)	-89.2%	(12,283,433)	-35.9%
net mansiers out(m)	7	(1,013,013)	7	(1,030,210)			(13,370,042)	03.270 4	(12,203,433)	
Total Expense		26,576,921	\$	6,032,200	22.7%	\$	(8,388,915)	-171.9% \$	18,746,976	41.8%
Net	\$	(326,969)	\$	(2,950,379)	902.3%	\$	15,816,231	-118.7%	9,831,668	-103.3%
Beginning Fund Balance	\$ 4	475 886 355	\$	475 886 355	100.0%	ς	344,037,133	38 3%	344,037,133	38.3%
Capital Expenditures				(10,665,172)	8.7%		(16,291,801)	-34.5%		37.2%
Net (from above)		(326,969)		(2,950,379)	902.3%		15,816,231	-118.7%		-103.3%
Fund Additions/Deductions*		50,000,000	\$	1,143,147	2.3%					-76.3%
Ending Fund Balance							(13,514,180)		211,327,518	
Ending Fund Balance	<b>\$</b> 4	403,009,386	>	463,413,950	115.0%	<b>&gt;</b>	330,047,384	40.4%	475,886,355	-15.3%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books
\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY16 UO BOT Quarter 1 - Internal Bank

FY16 UO BOT Quarter 1 - Internal Bank		FY16 Projection	FV	16 Actual Q1	FY16 Q1 Actual as percent of projection	FV	15 Actual Q1	FY16 Q1 inc/(dec) from FY15 Q1		FY15 Total Actual	FY16 Q1 Projection compared to FY15 Total as percent
State Appropriation	\$	-	\$	-	-	\$	124,414	-100.0%	\$	31,448	-100.0%
Tuition and Fees	\$	3,200,000	\$	1,288,608	40.3%	\$	210,489	512.2%	\$	3,288,507	-2.7%
Gifts Grants & Contracts	\$	3,200,000	\$	1,288,008	40.370	\$	210,469	312.270	\$	3,266,307	-2.770
		-		-	-		-	-		-	-
ICC Revenue	\$	-	\$	-	-	\$	-	-	\$	-	-
Federal Student Aid	\$	- ()	\$	-	-	\$	-		\$		-
Interest and Investment	\$	(264,395)	\$	329,605	-124.7%	\$	84,411	290.5%	\$	2,341,526	-111.3%
Internal Sales	\$	27,915,281	\$	5,437,597	19.5%	\$	5,144,617	5.7%	\$	21,701,056	28.6%
Sales & Services	Ş	-	\$	-	-	\$	-	-	\$	-	-
Other Revenues	\$	-	\$	-	-	\$	-	-	\$	-	-
Transfers From Ore State Agencies	\$	-	\$	-	-	\$	5,746,505	-100.0%	\$	4,902,962	-100.0%
Total Revenue	\$	30,850,886	\$	7,055,810	22.9%	\$	11,310,435	-37.6%	\$	32,265,499	-4.4%
Salaries and Wages	\$	215,000	\$	52,639	24.5%	\$	-	-	\$	149,508	43.8%
OPE Health Benefits	\$	29,184	\$	7,296	25.0%	\$	-	-	\$	16,169	80.5%
OPE Retirement	\$	37,000	\$	5,068	13.7%	\$	-	-	\$	18,061	104.9%
OPE Other	\$	17,857	\$	4,697	26.3%	\$	_	-	\$	12,202	46.3%
OPE GTF Remissions	\$	-	\$	-	-	\$	-	-	\$	-	-
Total Personnel Services	\$	299,041	\$	69,700	23.3%	\$	=	=	\$	195,940	52.6%
Service & Supplies	\$	29,315,457	\$	14,234,045	48.6%	\$	(373,119)	-3914.9%	\$	28,309,519	3.6%
Merchandise-Resale/Redistribution	\$	-	\$	-	-	\$	-	-	\$	-	-
Internal Sales Reimbursements	\$	_	\$	_	_	\$	_	-	\$	-	-
Indirect Costs	Ś	_	Ś	_	_	\$	_	_	\$	_	_
Depreciation/Amortization Expense	ς	_	Ś	_	_	\$	_	_	\$	_	_
Student Aid	ç		Ś			\$			\$		
	\$	29,315,457	\$	14,234,045	48.6%	\$	(373,119)	-3914.9%	\$	28,309,519	3.6%
·		23,313,437		14,234,043	-	·				20,303,313	3.0%
Net Transfers Out(In)	\$	-	\$	-	-	\$	15,000,000	-100.0%	\$	-	-
Total Expense	\$	29,614,498	\$	14,303,745	48.3%	\$	14,626,881	-2.2%	\$	28,505,458	3.9%
Net	\$	1,236,388	\$	(7,247,935)	-586.2%	\$	(3,316,445)	118.5%	\$	3,760,041	-67.1%
Beginning Fund Balance	\$	27,298,079	\$	27,298,079	100.0%	\$	19,512,241	39.9%	\$	19,512,241	39.9%
Capital Expenditures		-	\$	-	-	\$		-	\$	-	-
Net (from above)	-	1,236,388	\$	(7,247,935)	-586.2%	\$	(3,316,445)	118.5%	\$	3,760,041	-67.1%
	\$	1,230,388	\$	(7,247,333)	-380.270	\$	(29,697,922)	-100.0%	\$	4,025,797	-100.0%
· · · · · · · · · · · · · · · · · · ·	т.	20 524 467	Υ	20.050.144	70.3%	\$ \$			۶ \$		4.5%
Ending Fund Balance	Þ	28,534,467	Þ	20,050,144	70.3%	Þ	(13,502,127)	-248.5%	Þ	27,298,079	4.5%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD
Total Net Assets		עפו		עפו	עפו		וסט	עפו		עפו	IDU

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY16 UO BOT Quarter 1 - Total All Fund Groups

					FY16 Q1 Actual as percent of			FY16 Q1 inc/(dec) from	FY15 Total	FY16 Q1 Projection compared to FY15
	F	Y16 Projection	F۱	Y16 Actual Q1	•	FΥ	15 Actual Q1	FY15 Q1	Actual	Total as percent
State Appropriation	\$	66,915,000	\$	23,880,408	36% \$		20,270,255	17.8%		· · · · · · · · · · · · · · · · · · ·
Tuition and Fees	\$	439,381,010	\$	175,262,290	40%	\$	167,114,801	4.9%	426,681,976	3.0%
Gifts Grants & Contracts	\$	186,853,000	\$	49,839,467	27%	\$	45,763,833	8.9%	182,671,506	2.3%
ICC Revenue	\$	20,000,000	\$	5,826,389	29% \$	\$	6,037,398	-3.5%	20,497,845	-2.4%
Federal Student Aid	\$	24,500,000	\$	830,948	3% \$	\$	6,681,035	-87.6%	24,381,695	0.5%
Interest and Investment	\$	20,236,412	\$	3,816,162	19% \$	\$	1,784,804	113.8%	22,172,019	-8.7%
Internal Sales	\$	75,677,281	\$	17,256,617	23% \$	\$	15,300,090	12.8%	69,822,660	8.4%
Sales & Services	\$	150,550,000	\$	37,845,450	25% \$	\$	37,880,545	-0.1% \$	150,156,639	0.3%
Other Revenues	\$	6,084,000	\$	1,648,631	27% \$	\$	1,389,394	18.7%	7,112,277	-14.5%
Transfers From Ore State Agencies	\$	17,100,000	\$	654,867	4% \$	\$	17,184,415	-96.2% \$	27,366,445	-37.5%
Total Revenue	\$	1,007,296,703	\$	316,861,229	31% \$	\$	319,406,570	-0.8% \$	988,721,980	1.9%
Salaries and Wages	\$		\$	75,202,849	20% \$		73,689,164	2.1% \$		
OPE Health Benefits	\$	77,160,184		14,185,066	18% \$	•	14,128,734	0.4%		
OPE Retirement	\$		\$	12,543,555	19% \$		11,638,528	7.8% \$	, ,	
OPE Other	\$	30,941,857		5,968,130	19% \$	•	5,400,134	10.5%		
OPE GTF Remissions	<u>\$</u>	24,343,000		3,221,383	13% \$		7,548,495	-57.3% \$		
Total Personnel Services	Ş	577,901,041	\$	111,120,982	19% \$	•	112,405,056	-1.1% \$	559,838,531	3.2%
Service & Supplies	\$	268,904,457	ς	70,129,907	26% \$	\$	59,566,541	17.7%	264,235,942	1.8%
Merchandise-Resale/Redistribution	\$	28,338,000		4,234,800	15%		4,400,643	-3.8%		
Internal Sales Reimbursements	\$	(18,664,000)		(4,842,819)			(2,915,582)			
Indirect Costs	ς	29,653,000		7,774,737	26%		7,718,393	0.7%		•
Depreciation/Amortization Expense	Ś	56,200,000	\$	14,006,645	25%		13,137,167	6.6%		
Student Aid	Ś	63,160,000	\$	20,570,787	33%		19,761,903	4.1%		
Total General Expense	Š	427,591,457	\$	111,874,056	26%		101,669,064		422,335,491	
rotal General Expense	Ψ.	427,552,457	~	111,074,030	20/0 ,	,	101,003,004	2010/0 4	422,000,401	212/0
Net Transfers Out(In)	\$	-	\$	(0)	- \$	\$	-	- \$	0	-
Total Expense	\$	1,005,492,498	\$	222,995,038	22% \$	\$	214,074,120	4.2%	982,174,022	2.4%
Net	\$	1,804,205	\$	93,866,191	5203%	\$	105,332,449	-10.9% \$	6,547,958	-72.4%
Beginning Fund Balance		960,116,024		960,116,024	100% \$	•	814,509,783	17.9% \$		
Capital Expenditures		(130,250,000)		(12,564,649)		•	(18,048,600)			•
Net (from above)		1,804,205		93,866,191	5203%		105,332,449	-10.9%		
Fund Additions/Deductions*		100,504,460	\$	1,690,694	2% \$	_	(21,639,257)		238,490,781	
Ending Fund Balance	\$	932,174,689	\$	1,043,108,260	112% \$	\$	880,154,375	18.5%	960,116,024	-2.9%
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



Designated	
Ops and	

	Fd	ucation and		Ops and Service					R	testricted								
Unit		General		Center		Auxiliaries	G	arant Funds		ift Funds	Ot	her Funds	PI	ant Funds	In	ternal Bank		Total
Architecture & Allied Arts	\$	3,347,900	\$		\$	20	\$	794,165	\$	206,648	\$	-	\$	-	\$	-	\$	4,571,681
College of Arts & Sciences	Ś	18,497,735	\$		\$		\$	•	\$	444,430	\$	-	\$	-	\$	-	\$	25,428,680
College of Business	Ś	3,697,631	\$	209,971	\$	-	\$			1,949,134	\$	-	Ś	-	\$	_	\$	5,932,905
College of Education	\$	3,138,921			\$	1,115	\$		\$	59,587	\$	-	\$	-	\$	-	\$	10,756,796
Honors College	Ś	525,282	\$	79	\$	-	\$	67,146	\$	2,691	\$	-	Ś	-	Ś	-	\$	595,198
School of Journalism and Communication	Ś	2,129,091		905	\$	_	Ś		\$	174,947	\$	-	Ś	-	\$	_	\$	2,322,405
School of Law	Ś	5,705,970	\$	9	\$	_	Ś		\$	101,382	\$	-	Ś	-	\$	_	\$	5,822,856
School of Music and Dance	Ś	1,303,752	\$	52,116	\$	_	Ś	(0)		27,962	\$	_	Ś	-	Ś	_	\$	1,383,829
Academic Affairs	Ś	1,476,775	\$	,	\$	49	\$		\$	459,419	\$	_	Ś	-	Ś	_	\$	3,365,292
Academic Extension	Ś	1,798,213	\$	429,588	\$	_	\$		\$	18,779	\$	-	Ś	-	\$	_	\$	2,456,192
Affirmative Action	Ś	179,582	\$	-	Ś	_	Ś	-	Ś	-	Ś	_	Ś	-	Ś	_	\$	179,582
Athletics	Ś	-	\$	568,347	\$	13,761,953	\$	-	•	15,561,380	\$	_	Ś	-	Ś	_	\$	29,891,679
Budget and Resource Planning	Ś	182,147	\$	-	Ś	78	Ś	-	Ś		Ś	_	Ś	-	Ś	_	\$	182,225
Business Affairs	Ś	1,390,842	\$	_	Ś	_	Ś	_	Ś	_	Ś	_	Ś	_	Ś	_	\$	1,390,842
Campus Operations	Ś	4,334,622	\$	4,681,471	\$	599,894	Ś	_	Ś	_	Ś	_	Ś	4,296,446	Ś	_	\$	13,912,433
Campus Planning & Real Estate	Ś	727,317		-	\$	-	\$	1,643	\$	_	Ś	_	Ś	5,404,447	Ś	_	\$	6,133,408
Career Center	ς	334,409	\$	46,315	\$	_	\$	•	\$	_	\$	_	ς	-	ς	_	\$	347,825
Clearing Funds	Ś	(83,653)		(193,308)	\$	(28,201)	\$	(32,033)		1,390,272	\$	(459,984)	\$	6,996,479	٠ \$ ا	(30,242,097)	\$	(22,620,491)
Counseling & Testing Center	Ś	152,304		(133,300)	\$		\$	_	\$	-	\$	(433,304)	¢	0,550,475	\$	(30,242,037)	\$	834,506
Dean of Students & AVP Student Life	¢	425,998	\$	5,973	\$		\$	_	\$	1,447	\$	_	\$	_	\$	_	\$	1,324,406
Enrollment Management	¢	3,896,708	\$	64,348	\$		\$	9,853,767	•	2,586,352	\$		\$		\$	_	\$	16,397,170
Enterprise Risk Services	Ś		\$	11,817	\$	(4,004)	\$	5,055,707	\$	-	Ś		\$	_	\$	_	\$	696,972
General Counsel	¢	,	\$	11,017	\$	_	\$	_	\$		\$	_	\$	_	\$	_	\$	308,413
Graduate School	Ś	268,690	\$		\$	_	\$	124,833	\$	13,010	Ś		\$	_	\$	_	\$	406,533
Holden Center	Ś	108,849	\$	(12,684)	\$	6,753	\$	124,033	\$	-	Ś		\$	_	\$	_	\$	102,918
Human Resources	¢	1,398,428	\$	(12,004)	\$	188,390	\$	_	Ś	25	\$	_	\$	_	\$	_	\$	1,586,842
Information Services	¢	3,811,007	\$	2,391,237	\$	4,176	\$	52,826	\$	-	\$		Ś		ç	_	\$	6,259,246
Institutional Expenditures	Ś	4,899,149	\$		\$	-,170	\$	32,020	Ś		Ś		Ś	_	Ś	_	\$	4,883,335
Institutional Research	¢	160,004	\$	(13,014)	\$	_	\$	_	\$		\$	_	\$	_	\$	_	\$	160,004
International Affairs	¢	4,084,910	\$	86,486	\$	50,065	\$	520,228	\$	148,918	\$		\$		\$		\$	4,890,607
Library	Ś	5,516,947	\$	336,375	\$	29,250	\$	304,196	\$	535,249	\$		\$	_	\$	_	\$	6,722,017
Office of Internal Audit	¢	138,360	\$	-	\$	23,230	\$	504,150	\$	555,245	\$	_	\$	_	\$	_	\$	138,360
Office of the University Secretary	¢	86,901	\$		\$		Ś		\$		\$		\$		\$		\$	86,901
Parking and Transportation	Ś	33,425	\$		\$	519,174	\$	_	\$		\$		\$	_	\$	_	\$	552,599
Physical Education and Recreation	¢	197,024	\$	74,449	\$	1,312,788	\$	_	\$		\$	_	\$	_	\$	_	\$	1,584,261
Police Department	¢	1,180,070	\$	8,297	\$	182,030	\$		\$		\$		\$		\$		\$	1,370,397
President Operations	ς	547,067	\$	61,665	\$	102,030	\$	12,764	\$	9,272	Ś	_	Ś	_	Ś	_	\$	630,768
Printing & Mailing Services	¢	89,199	\$	986,328	\$	_	\$	12,704	\$	5,272	\$	_	\$	_	\$	_	\$	1,075,526
Purchasing & Contracting Services	Ś	294,710	\$	500,520	\$	_	\$	_	\$		Ś		\$	_	\$	_	\$	294,710
Research & Innovation	ς	5,940,300	\$	1,208,229	\$	77,345	\$	14,307,978	\$	166,114	\$	_	\$	_	\$	_	\$	21,699,966
Senior Vice President and Provost Operations	\$	948,031	\$	-	\$	77,545	\$	40,000	\$	161,000	\$	_	Ś	_	\$	_	\$	1,149,031
Student Union, EMU	¢	170,541		1,500	\$	2,558,008	\$	40,000	\$	101,000	\$		\$		\$		\$	2,730,050
Undergraduate Studies	Ś	1,278,789	\$	160	\$		\$	168,655	\$		\$		\$	_	\$	_	\$	1,450,428
University Advancement	¢	4,398,863	\$	462,998	\$	-	\$	22,256	\$	789,194	\$	_	\$	_	\$	_	\$	5,673,312
University Health Center	¢	<del>-</del> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$	-02,330	\$	2,762,501	\$	-2,230	\$		\$	-	۶ \$	-	\$	-	\$	2,762,501
University Housing	¢	-	ç	-	\$	10,063,338	\$	-	\$	-	\$	-	۶ \$	-	\$	-	\$	10,063,338
UO Building/Property Management	\$ \$	- 67,671	\$	-	\$	3,694	۶ \$	-	\$	-	\$	-	۶ \$	-	\$	-	۶ \$	71,365
UO Internal Bank	ç	- 07,071	۶ \$	-	\$	3,094	\$ \$	-	\$	-	\$	-	۶ \$	-	-	44,545,842	۶ \$	71,363 44,545,842
UO Portland	\$	- 221,657	\$	4,520	\$	- 758,149	۶ \$	-	\$	-	\$	-	۶ \$	-	\$	-+,,,,042	э \$	984,326
Vice President Finance & Admin Operations	ب \$	380,851	\$	227,579	\$	730,149	\$	_	\$	_	\$	_	۶ \$	_	\$	-	\$	608,430
vice rresident i mance & Admin Operations	Ą	300,031	ڔ	221,313	ڔ	-	ب	-	ڔ	-	Ą	-	ب	-	ڔ	-	ب	000,430

				esignated Ops and												
		Ec	lucation and	Service				Re	estricted							
Unit			General	Center	Auxiliaries	(	Grant Funds	Gi	ft Funds	Ot	her Funds	P	lant Funds	In	ternal Bank	Total
Vice President for Equity & Inclusion		\$	466,789	\$ -	\$ -	\$	-	\$	31,223	\$	-	\$	-	\$	-	\$ 498,012
Vice President Student Life Operations		\$	811,458	\$ 82,503	\$ 44,074	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 938,036
Vice Provost for Budget & Planning		\$	25,221	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 25,221
	Total O1	\$	91 680 024	\$ 16 668 058	\$ 34 481 328	\$	37 350 710	\$2	4 838 433	\$	(459 984)	\$	16 697 372	\$	14 303 745	\$ 235 559 687

The ORG Titles may not match Banner ORG Level 3



# FY15 Budget Projection - September - All Funds except Agency and Clearing

auget i rojection	ocp tember	Aut and checkty Pen	ey and cicaring
			Designated
		Education and	Ops and

			ı	Designated														
	Ec	lucation and		Ops and					Re	stricted Gift								
		General		rvice Center		Auxiliaries	(	Grant Funds		Funds	0	ther Funds	F	Plant Funds	In	nternal Bank	To	tal
State Appropriation	\$	55,759,261	\$	1,027,194	\$	440,000	\$	64,600	\$	-	\$	-	\$	-	\$	-	\$	57,291,055
Tuition and Fees	\$	383,374,761	\$	15,388,535	\$	34,860,284	\$	-	\$	-	\$	-	\$	3,400,000	\$	-	\$	437,023,580
Gifts Grants & Contracts	\$	500,000	\$	3,544,171	\$	-	\$	106,400,000	\$	55,000,000	\$	3,000	\$	10,000,000	\$	-	\$	175,447,171
ICC Revenue	\$	15,603,750	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,225,000	\$	-	\$	16,828,750
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,350,000	\$	-	\$	-	\$	-	\$	-	\$	24,350,000
Interest and Investment	\$	4,000,000	\$	11,442,053	\$	306,210	\$	16,000	\$	1,712,000	\$	3,000,000	\$	1,750,000	\$	-	\$	22,226,263
Internal Sales	\$	50,000	\$	34,180,832	\$	12,047,647	\$	24,000	\$	54,000	\$	-	\$	-	\$	-	\$	46,356,479
Sales & Services	\$	2,323,000	\$	9,976,000	\$	128,166,409	\$	2,006,400	\$	(309,000)	\$	-	\$	5,000	\$	-	\$	142,167,809
Other Revenues	\$	700,000	\$	946,700	\$	899,951	\$	31,000	\$	270,000	\$	-	\$	1,000,000	\$	-	\$	3,847,651
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$	7,000,000	\$	-	\$	-	\$	28,800,000	\$	-	\$	35,800,000
Total Revenue	\$	462,310,772	\$	76,505,485	\$	176,720,501	\$	139,892,000	\$	56,727,000	\$	3,003,000	\$	46,180,000	\$	-	\$	961,338,758
Salaries and Wages	\$	234,611,732	\$	21,831,402	\$	52,634,720	\$	38,716,519	\$	14,016,013	\$	-	\$	-	\$	-	\$	361,810,386
OPE Health Benefits	\$	50,248,565	\$	5,259,714	\$	12,147,555	\$	8,488,336	\$	1,319,878	\$	-	\$	-	\$	-	\$	77,464,048
OPE Retirement	\$	40,859,827	\$	3,809,836	\$	7,772,486	\$	5,276,274	\$	1,728,983	\$	-	\$	-	\$	-	\$	59,447,406
OPE Other	\$	20,293,628	\$	2,000,912	\$	3,802,888	\$	2,708,968	\$	2,178,607	\$	-	\$	-	\$	-	\$	30,985,003
OPE GTF Remissions	\$	21,376,620	\$	163,627	\$	-	\$	2,467,777	\$	96,053	\$	-	\$	-	\$	-	\$	24,104,077
Total Personnel Services	\$	367,390,372	\$	33,065,491	\$	76,357,649	\$	57,657,874	\$	19,339,534	\$	-	\$	-	\$	-	\$	553,810,920
Service & Supplies	\$	92,000,000	\$	27,026,253	\$	75,000,000	\$	25,417,630	\$	20,000,000	\$	50,000	\$	10,000,000	\$	_	\$	249,493,883
Merchandise-Resale/Redistribution	\$	-	\$	17,038,541	\$	11,724,074	\$	500,000	\$	510,000	\$	-	\$	-	\$	-	\$	29,772,615
Internal Sales Reimbursements	\$	(14,500,000)	\$	2,854,210	\$	(1,125,000)	\$	(31,350)	\$	(47,000)	\$	-	\$	-	\$	_	\$	(12,849,140)
Indirect Costs	\$	413,201	\$	(2,538,365)	\$	6,141,621	\$	19,576,000	\$	-	\$	-	\$	-	\$	_	\$	23,592,457
Depreciation/Amortization Expense	\$	-	\$	4,339,551	\$	22,444,912	\$	-	\$	-	\$	-	\$	25,895,778	\$	-	\$	52,680,241
Student Aid	\$	2,225,000	\$	(890,782)	\$	5,000,000	\$	38,000,000	\$	17,000,000	\$	154,174	\$	-	\$	_	\$	61,488,392
Total General Expense	\$	80,138,201	\$	47,829,408	\$	119,185,607	\$	83,462,280	\$	37,463,000	\$	204,174	\$	35,895,778	\$	-	\$	404,178,448
•																		
Net Transfers Out(In)	\$	10,000,000	\$	1,385,465	\$	-	\$	-	\$	-	\$	-	\$	(11,385,465)	\$	-	\$	-
Total Expense	\$	457,528,573	\$	82,280,364	\$	195,543,256	\$	141,120,154	\$	56,802,534	\$	204,174	\$	24,510,313	\$	_	\$	957,989,368
Net	\$	4,782,199	\$	(5,774,879)	\$	(18,822,755)	\$	(1,228,154)	\$	(75,534)	\$	2,798,826	\$	21,669,687	\$	-	\$	3,349,390
Beginning Fund Balance	\$	77,280,262	\$	52,768,062	\$	247,107,717	\$	434,738	\$	14,427,227	\$	58,942,402	\$	384,967,208	\$	(21,417,833)	\$	814,509,783
Capital Expenditures	\$	(4,515,453)	\$	-	\$	-	\$	_	\$	(781,000)	\$	-	\$	(100,000,000)	\$	-	\$	(105,296,453)
Net (from above)	\$	4,782,199	\$	(5,774,879)	\$	(18,822,755)	\$	(1,228,154)	\$	(75,534)	\$	2,798,826	\$	21,669,687	\$	_	\$	3,349,390
Fund Additions/Deductions*	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	105,296,453	\$	_	\$	105,296,453
Ending Fund Balance	\$	77,547,008	\$	46,993,183	\$	228,284,962	\$	(793,416)	\$	13,570,693	\$	61,741,228	\$	411,933,348	\$	(21,417,833)	\$	817,859,173
· ·			·		•			. , ,			•							
Year-End Accounting Entries **		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
3																		
Net Capital Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Other Restricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Unrestricted Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD
Total Net Assets		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 Actual's Quarter 4 (July - June) Report - All Funds except Agency and Clearing

. 120 / State of Quarter 1 (July June) Report		Designated Ops							
	Education and	and Service		Restricted Gift				Total from	
	General	Center Auxiliarie	Grant Funds	Funds	Other Funds	Plant Funds	Internal Bank	Operations	Year-End Reporting Total
State Appropriation \$	56,111,454	\$ 1,216,016 \$ 440,0	00 \$ 60,000	) \$ -		\$ -	\$ 31,448 \$	57,858,918	. 3
Tuition and Fees \$	372,366,154	\$ 12,267,619 \$ 38,787,4	56 \$ 211	. \$ (27,981)	\$ -	\$ -	\$ 3,288,507 \$	426,681,976	
Gifts Grants & Contracts \$	336,462					\$ 11,954,359	\$ - <b>\$</b>	182,593,680	
ICC Revenue \$	19,185,870		\$ -	\$ -		\$ 1,311,975	\$ - <b>\$</b>	20,497,845	
Federal Student Aid \$		\$ - \$ -	\$ 24,381,695	; \$ -	\$ -	\$ -	\$ - <b>\$</b>	24,381,695	
Interest and Investment \$	5,186,262	\$ 12,827,784 \$ 481,5				·	\$ 2,343,555 \$	36,760,930	
Internal Sales \$	24,075					\$ -	\$ 21,701,056 \$	69,822,660	
Sales & Services \$	2,561,521					\$ -	\$ - <b>\$</b>	150,156,639	
Other Revenues \$	2,394,119			\$ 352,716		\$ 105,605		7,119,221	
Transfers From Ore State Agencies \$	259,292		\$ 7,615,280			\$ 8,998,000	\$ 4,902,962 \$	21,775,533	
Total Revenue \$	458,425,209	\$ 80,409,016 \$ 188,554,0			\$ (611,809)		\$ 32,267,528 \$	997,649,097	_
			,,		, , , , , , , , , , , , , , , , , , , ,		, . ,		
Salaries and Wages \$	239,906,266	\$ 23,301,513 \$ 54,105,8	57 \$ 37,363,399	\$ 13,278,159	\$ -	\$ -	\$ 149,508 \$	368,104,702	
OPE Health Benefits \$	50,044,694	\$ 5,281,580 \$ 11,872,8	39 \$ 7,521,003	\$ \$ 1,307,960	\$ -	\$ -	\$ 16,169 \$	76,044,245	
OPE Retirement \$	39,273,259	\$ 3,975,541 \$ 7,788,4	54 \$ 5,432,679	\$ 1,711,494	\$ -	\$ -	\$ 18,061 \$	58,199,488	
OPE Other \$	22,381,290	\$ 2,045,257 \$ 4,132,9	34 \$ 2,554,429	\$ 2,342,573	\$ -	\$ -	\$ 12,202 \$	33,468,735	
OPE GTF Remissions \$	21,621,966	\$ 372,311 \$ 115,8	07 \$ 1,808,500	\$ 203,086	\$ -	\$ -	\$ - <b>\$</b>	24,121,669	
Total Personnel Services \$	373,227,474	\$ 34,976,201 \$ 78,015,9	2 \$ 54,680,011	. \$ 18,843,272	\$ -	\$ -	\$ 195,940 \$	559,938,839	=
Service & Supplies \$	90,732,301	\$ 23,487,612 \$ 70,915,6	21 \$ 26,066,897	\$ 17,186,820	\$ 633,491	\$ 1,952,497	\$ 28,306,764 \$	259,282,003	
Merchandise-Resale/Redistribution \$	3,030	\$ 14,925,166 \$ 13,260,8	27 \$ 4,000	) \$ 145	\$ -	\$ -	\$ - <b>\$</b>	28,193,168	
Internal Sales Reimbursements \$	(14,374,610)	\$ (2,194,983) \$ (1,229,5	73) \$ (26,102	(68,913)	\$ -	\$ -	\$ - <b>\$</b>	(17,894,182)	)
Indirect Costs \$	473,595	\$ 2,234,456 \$ 5,904,9	90 \$ 20,541,823	3 \$ 4	\$ 271,341	\$ -	\$ - <b>\$</b>	29,426,209	
Depreciation/Amortization Expense \$	-	\$ 4,374,360 \$ 23,292,7	35 \$ -	\$ -	\$ -	\$ 26,815,394	\$ - <b>\$</b>	54,482,489	
Student Aid \$	4,527,042	\$ 363,710 \$ 7,813,2	01 \$ 36,277,777	\$ 17,435,672	\$ 159,177	\$ -	\$ - <b>\$</b>	66,576,579	
Total General Expense \$	81,361,357	\$ 43,190,322 \$ 119,957,8	01 \$ 82,864,394	\$ 34,553,727	\$ 1,064,009	\$ 28,767,891	\$ 28,306,764 \$	420,066,265	_
Net Transfers Out/(In) \$	7,290,091	\$ (3,139,405) \$ 1,865,5	15 \$ 1,440,188	3 \$ 4,822,572	\$ 4,472	\$ (59,283,433)	\$ 47,000,000 \$	-	
Total Expense \$		. , , . , , ,					\$ 75,502,703 \$	980,005,104	_
Net \$	(3,453,713)	\$ 5,381,898 \$ (11,285,1	32) \$ 1,568,064	\$ 2,256,205	\$ (1,680,290)	\$ 68,092,185	\$ (43,235,175) \$	17,643,993	
Beginning Fund Balance \$	77,280,262	\$ 52,768,061 \$ 247,107,7	18 \$ 2,655,199	9 \$ 14,427,227	\$ 58,942,402	¢ 244.027.122	\$ 19,512,241 <b>\$</b>	816,730,244	
				. , ,	. , ,				
Capital Expenditures \$ Net (from above) \$						, , ,		(101,850,070) 17,643,993	
							\$ (43,235,175) <b>\$</b> \$ 16,945,068 <b>\$</b>		
Fund Additions/Deductions* \$ Ending Fund Balance \$				\$ 2,590,046 5 \$ 18,822,233					_ \$ (58,276,670.52) \$ (58,276,670.52) <b>\$ 906,716,267.32</b>
Ending Fund Balance 3	00,030,308	\$ 60,037,615 \$ 287,543,2	39 \$ 2,003,300	) \$ 18,822,233	\$ 25,787,115	\$ 510,341,464	\$ (6,780,621) \$	304,332,338	\$ (58,276,670.52) <b>\$ 906,716,267.32</b>
Year-End Accounting Entries **									\$ (18,054,007.95) <b>\$ (18,054,007.95)</b>
real-Life Accounting Littles									\$ (76,330,678.47) \$ 888,662,259.37
									\$ \(\(\tau_1\)\(\tau_2\)\(\tau_1\)\(\tau_1\)\(\tau_2\)\(\tau_1\)\(\tau_1\)\(\tau_2\)\(
Net Capital Assets		\$ 25,895,326 \$ 234,347,9	12			\$ 449,800,673	Ś	710,043,911	\$ 710,043,911.39
Other Restricted Net Assets		+,000,000	\$ 2,605,566	\$ \$ 18,822,233	\$ 25,787,115				
Unrestricted Net Assets \$	66,636,308	\$ 34,142,289 \$ 53,195,3	. , ,	- 10,022,233	- 25,.0.,115		\$ (15,252,706) \$		
Total Net Assets \$		\$ 60,037,615 \$ 287,543,2		5 \$ 18,822,233	\$ 25,787,115			964,992,938	
* Due to Conital Incommunity and Dalet Acc	00,030,300	J 00,037,013 J 207,343,2	Dalah furus 110 Dari	. , 10,022,233	· 23,707,113	7 310,341,404	+ (0,700,021) \$	JU-,JJ-,JJ0	+ (, 3,330,070) + 000,002,233.37

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Education and General

F115 00 BOT Quarter 4 - Education and Ge	enerai							
			FY15 Q4					
			Actual as		FY15 Q4		FY15 Q4 Projection	
	FY15 Updated		percent of	FY14 Actual	inc/(dec) from	FY14 Total	compared to FY14	FY15 Updated
	Projection Q3	FY15 Actual Q4	projection	Q4	FY14 Q4	Actual	Total as percent	Projection Q4
State Appropriation	\$ 56,000,889	\$ 56,111,454	100.2%	\$ 49,104,143	14.3% \$	49,104,143	14.0%	\$ 56,000,889
Tuition and Fees	\$ 372,648,973	\$ 372,366,154	99.9%	\$ 371,310,700	0.3% \$	371,310,700	0.4%	372,648,973
Gifts Grants & Contracts	\$ 500,000	\$ 336,462	67.3%	\$ 360,994	-6.8% \$	360,994	38.5%	\$ 500,000
ICC Revenue	\$ 19,750,000	\$ 19,185,870	97.1%	\$ 18,354,414	4.5% \$	18,354,414	7.6%	\$ 19,750,000
Federal Student Aid	\$ -	\$ -	:	\$ -	\$	-	9	<del>,</del>
Interest and Investment	\$ 4,254,098	\$ 5,186,262	121.9%	\$ 4,224,202	22.8% \$	4,224,202	0.7%	\$ 4,254,098
Internal Sales	\$ 50,000	\$ 24,075	48.2%	\$ 61,839	-61.1% \$	61,839	-19.1%	50,000
Sales & Services	\$ 2,323,000	\$ 2,561,521	110.3%	\$ 2,406,902	6.4% \$	2,406,902	-3.5%	2,323,000
Other Revenues	\$ 700,000		342.0%		102.2% \$		-40.9%	
Transfers From Ore State Agencies	\$ 130,000			\$ 4,578	\$		2739.7%	· ·
<u> </u>	\$ 456,356,960	\$ 458,425,209	100.5%	447,012,065	2.6% \$		2.1%	
	<b>+</b> .50,000,000	Ţ 100,120,200		,0==,000	,	,0,000		,,
Salaries and Wages	\$ 239,650,000	\$ 239,906,266	100.1%	\$ 222,608,462	7.8% \$	222,608,462	7.7%	\$ 239,650,000
OPE Health Benefits	\$ 50,625,000		98.9%		4.5% \$		5.8%	
OPE Retirement	\$ 39,450,000		99.6%		7.2% \$		8.1%	
OPE Other	\$ 20,440,000			\$ 19,528,383	14.6% \$		3.6%	
OPE GTF Remissions	\$ 21,700,000			\$ 20,511,551	5.4% \$		5.8%	
Total Personnel Services	+/:/	\$ 373,227,474		\$ 347,175,602	7.5% \$		7.1%	
Total Personnel Services	3 371,803,000	\$ 373,227,474	100.4/0	347,173,002	7.5% \$	347,173,002	7.1/0	371,803,000
Comica 9 Cumplies	¢ 90,000,000	¢ 00.722.201	101 00/	÷ 00 122 202	3.0% \$	00 122 202	1.0%	
Service & Supplies	\$ 89,000,000 \$ -		101.9%					
Merchandise-Resale/Redistribution	•	\$ 3,030		\$ 1,821	66.4% \$		-100.0%	
Internal Sales Reimbursements	\$ (15,100,000)			\$ (16,399,583)			-7.9%	
Indirect Costs	\$ 413,201		114.6%	\$ 408,552	15.9% \$	408,552	1.1%	•
Depreciation/Amortization Expense	\$ -	\$ -		-	\$	-		•
Student Aid	\$ 2,360,000		191.8%		79.3% \$		-6.5%	
Total General Expense	\$ 76,673,201	\$ 81,361,357	106.1%	\$ 74,667,443	9.0%	\$74,667,442	2.7%	5 76,673,201
Net Transfers Out(In)	\$ 7,000,000	\$ 7,290,091	104.1%	\$ 6,419,081	13.6% \$	6,419,081	9.0%	
							•	•
•	\$ 455,538,201			\$ 428,262,126		428,262,125	6.4%	
Net	\$ 818,759	\$ (3,453,713)	-421.8%	\$ 18,749,939	-118.4% \$	18,749,940	-95.6%	818,759
Beginning Fund Balance	\$ 77,280,262	\$ 77,280,262	100.0%	\$ 62,875,481	22.9% \$	62,875,481	22.9%	77,280,262
Capital Expenditures	\$ (5,000,000)	\$ (5,806,747)	116.1%	\$ (4,345,158)	33.6% \$	(4,345,158)	15.1%	(5,000,000)
Net (from above)	\$ 818,759	\$ (3,453,713)	-421.8%	\$ 18,749,939	-118.4% \$	18,749,939	-95.6%	\$ 818,759
Fund Additions/Deductions*	\$ -	\$ (1,383,496)	:	\$ -	\$	-	9	-
Ending Fund Balance	\$ 73,099,021	\$ 66,636,308	91.2%	\$ 77,280,262	-13.8% \$	77,280,262	-5.4%	73,099,021
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>5</b>								
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
iotai Net Assets	100	100	ישטו	יטטו	100	שטו	100	100

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY15 UO BOT Quarter 4 - Designated Operations and Service Centers

FY15 UO BOT Quarter 4 - Designated Opera	atio	ns and Service	e Co	enters								
		'15 Updated	FY	15 Actual Q4	FY15 Q4 Actual as percent of projection	FY	'14 Actual Q4	FY15 Q4 inc/(dec) from FY14 Q4	FY14 Total Actual	FY15 Q4 Projection compared to FY14 Total as percent		15 Updated ojection Q4
State Appropriation	Ś	1,216,032	Ś	1,216,016	100.0%	Ś	1,216,032	0% \$	1,216,032	0.0%		1,216,032
Tuition and Fees	Ś	11,825,390	\$	12,267,619	103.7%		14,211,039	-14% \$	, ,	-16.8%		11,825,390
Gifts Grants & Contracts	ς	4,505,055	\$	5,718,677	126.9%		3,180,953	80% \$		41.6%		4,505,055
ICC Revenue	Ś	-	\$	-	120.570	\$	-	\$		11.070	Ś	-
Federal Student Aid	Ś	_	\$	_		\$	_	\$			Ś	_
Interest and Investment	\$	11,968,860	\$	12,827,784	107.2%		11,890,838	8% \$		0.7%	τ .	11,968,860
Internal Sales	ب \$	34,890,459	\$	34,989,109	100.3%		34,146,799	2% \$		2.2%		34,890,459
	\$	10,741,000	۶ \$		103.7%		9,557,767	2% \$ 16% \$		12.4%	•	10,741,000
Sales & Services	ç			11,134,093								
Other Revenues	<u>۲</u>	1,961,725	\$	2,255,718	115.0%		951,967	137% \$	•	106.1%		1,961,725
Transfers From Ore State Agencies	\$	-	\$	-	404.00/	\$	-	\$		2.00/	\$	-
Total Revenue	Ş	77,108,521	\$	80,409,016	104.3%	Ş	75,155,396	7% \$	75,155,395	2.6%	Ş	77,108,521
Salaries and Wages	\$	24,021,402	\$	23,301,513	97.0%	\$	20,741,342	12% \$	20,741,342	15.8%	\$	24,021,402
OPE Health Benefits	Ś	5,346,474	\$	5,281,580	98.8%		5,086,983	4% \$		5.1%		5,346,474
OPE Retirement	Ś		\$	3,975,541	102.0%		3,610,231	10% \$		8.0%		3,899,323
OPE Other	\$	2,033,796		2,045,257	100.6%		1,460,665	40% \$		39.1%		2,033,796
OPE GTF Remissions	¢	400,000	\$	372,311	93.1%		393,205	-5% \$		1.7%		400,000
Total Personnel Services	Ġ	35,700,995	\$	34,976,201	98.0%		31,292,427	12% \$		14.1%		35,700,995
Total reisonnel services	,	33,700,333	ų	34,370,201	38.070	,	31,232,427	12/0 7	31,232,420	14.170	,	33,700,333
Service & Supplies	\$	25,077,254	\$	23,487,612	93.7%	\$	27,619,023	-15% \$	27,619,023	-9.2%	\$	25,077,254
Merchandise-Resale/Redistribution	\$	16,000,000	\$	14,925,166	93.3%	\$	14,853,103	0% \$	14,853,103	7.7%	\$	16,000,000
Internal Sales Reimbursements	\$	(2,000,000)	\$	(2,194,983)	109.7%	\$	(2,678,293)	-18% \$	(2,678,293)	-25.3%	\$	(2,000,000)
Indirect Costs	\$	2,538,365	\$	2,234,456	88.0%	\$	1,980,379	13% \$	1,980,379	28.2%	\$	2,538,365
Depreciation/Amortization Expense	\$	4,339,551	\$	4,374,360	100.8%	\$	4,294,350	2% \$	4,294,350	1.1%	\$	4,339,551
Student Aid	Ś	890,782		363,710	40.8%		652,210	-44% \$		36.6%	Ś	890,782
Total General Expense	\$	46,845,952	_	43,190,322	92.2%	•	46,720,772	-8% \$		0.3%		46,845,952
Net Transfers Out(In)	\$	(3,636,529)	\$	(3,139,405)	86.3%	\$	(707,525)	344% \$	(707,525)	414.0%	\$	(3,636,529)
Total Expense	\$	78,910,418	\$	75,027,117	95.1%	\$	77,305,674	-3% \$	77,305,673	2.1%	\$	78,910,418
Net	\$	(1,801,897)	\$	5,381,898	-298.7%	\$	(2,150,278)	-350% \$	(2,150,278)	-16.2%	\$	(1,801,897)
Beginning Fund Balance	\$	52,768,062	\$	52,768,061	100.0%	\$	50,530,572	4% \$	50,530,572	4.4%	\$	52,768,062
Capital Expenditures		(50,000)		(68,273)		\$	(54,213)			-7.8%		(50,000)
Net (from above)		(1,801,897)		5,381,898	-298.7%		(2,150,278)		, , ,	-16.2%		(1,801,897)
,	Ś	(2,068,315)		1,955,928		Ś	4,441,981	\$		-146.6%		(2,068,315)
Ending Fund Balance		48,847,850	_	60,037,615	122.9%	\$	52,768,061	14% \$	, ,	-7.4%		48,847,850
<b>3</b>	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ċ	, ,		•			, , ,		•	,,-
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
					=			-	-	-		

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Auxiliaries

FY15 UO BOT Quarter 4 - Auxiliaries													
		Y15 Updated	EV	15 Actual Q4	FY15 Q4 Actual as percent of projection	EV	'14 Actual Q4	FY15 Q4 inc/(dec) from FY14 Q4	I	FY14 Total Actual	FY15 Q4 Projection compared to FY14 Total as percent		15 Updated
State Appropriation	٠.	440,000	\$	440,000	100.0%		440,000	0.0%	<u>-</u>	440,000	0.0%		440,000
Tuition and Fees	ç	39,028,814	\$	38,787,466	99.4%	•	33,815,963	14.7%		33,815,963	15.4%		39,028,814
Gifts Grants & Contracts	¢	97,000	\$	103,974	107.2%		14,113	636.7%		14,113	587.3%		97,000
ICC Revenue	ς ,	37,000	\$	103,374	107.270	\$	1-,113	030.770		,113	307.370	\$	57,000
Federal Student Aid	ς ς	_	\$	_		¢	_	,	ب \$	_		\$	_
Interest and Investment	¢	358,962	\$	481,532	134.1%	¢	373,140	29.0%	~	373,140	-3.8%	т	358,962
Internal Sales	ς ,	12,047,647	\$	13,087,757	108.6%		10,983,499		\$	10,983,499	9.7%		12,047,647
Sales & Services	ς ς	128,989,224	\$	133,642,285	103.6%	•	124,238,652			124,238,652	3.8%	•	128,989,224
Other Revenues	¢	1,600,000	\$	2,011,062	125.7%		3,317,468	-39.4%		3,317,468	-51.8%		1,600,000
Transfers From Ore State Agencies	ç	1,000,000	\$	2,011,002	125.770	\$	3,317,400		ب \$	3,317,400	-31.670	\$	1,000,000
Total Revenue	<del>-</del>	182,561,647		188,554,076	103 3%		173,182,834		<u> </u>	173,182,835	5 /1%		182,561,647
Total Revenue	Ą	102,301,047	ڔ	188,334,070	103.376	ب	173,102,034	0.5/0	٠,	173,102,033	3.4/0	Ą	102,301,047
Salaries and Wages	\$	53,731,774	\$	54,105,857	100.7%	\$	49,622,815	9.0%	\$	49,622,815	8.3%	\$	53,731,774
OPE Health Benefits	\$	11,991,945	\$	11,872,839	99.0%	\$	11,611,128	2.3%	\$	11,610,757	3.3%	\$	11,991,945
OPE Retirement	\$	7,749,425	\$	7,788,454	100.5%	\$	7,423,265	4.9%	\$	7,381,773	5.0%	\$	7,749,425
OPE Other	\$	3,788,818	\$	4,132,984	109.1%	\$	2,763,349	49.6%	\$	2,805,213	35.1%	\$	3,788,818
OPE GTF Remissions	\$	90,000	\$	115,807		\$	80,321	44.2%	\$	80,321	12.1%	\$	90,000
Total Personnel Services	\$	77,351,962	\$	78,015,942	100.9%	\$	71,500,878	9.1%	\$	71,500,879	8.2%	\$	77,351,962
Service & Supplies	\$	69,845,670	\$	70,915,621	101.5%	\$	71,426,924	-0.7%	\$	71,426,924	-2.2%	\$	69,845,670
Merchandise-Resale/Redistribution	\$	13,406,796	\$	13,260,827	98.9%	\$	11,635,261	14.0%	\$	11,635,261	15.2%	\$	13,406,796
Internal Sales Reimbursements	\$	(1,125,000)	\$	(1,229,573)	109.3%	\$	-	0.0%	\$	-		\$	(1,125,000)
Indirect Costs	\$	6,101,171	\$	5,904,990	96.8%	\$	5,316,448	11.1%	\$	5,316,448	14.8%	\$	6,101,171
Depreciation/Amortization Expense	\$	22,800,000	\$	23,292,735	102.2%	\$	22,455,449	3.7%	\$	22,455,449	1.5%	\$	22,800,000
Student Aid	\$	8,100,000	\$	7,813,201	96.5%	\$	7,452,501	4.8%	\$	7,452,501	8.7%	\$	8,100,000
Total General Expense	\$	119,128,637	\$	119,957,801	100.7%	\$	118,286,583	1.4%	\$	118,286,583	0.7%	\$	119,128,637
Net Transfers Out(In)	\$	2,818,360	\$	1,865,515		\$	989,854	88.5%	\$	989,854	184.7%	\$	2,818,360
Total Expense	\$	199,298,959	\$	199,839,258	100.3%	\$	190,777,316	4.8%	\$	190,777,316	4.5%	\$	199,298,959
Net	\$	(16,737,312)	\$	(11,285,182)	67.4%	\$	(17,594,482)	-35.9%	\$	(17,594,481)	-4.9%	\$	(16,737,312)
	\$	-										\$	-
Beginning Fund Balance	\$	247,107,717	\$	247,107,718	100.0%	\$	200,566,687	23.2%	\$	200,566,687	23.2%	\$	247,107,717
Capital Expenditures	\$	(2,067,000)	\$	(2,208,910)		\$	(5,519)	Ç	\$	(5,519)	37352.4%	\$	(2,067,000)
Net (from above)	\$	(16,737,312)	\$	(11,285,182)	67.4%	\$	(17,594,482)	-35.9%	\$	(17,594,482)	-4.9%	\$	(16,737,312)
Fund Additions/Deductions*	\$	(6,889,464)	\$	53,929,613		\$	64,141,031	Ç	\$	64,141,031	-110.7%	\$	(6,889,464)
Ending Fund Balance	\$	221,413,941	\$	287,543,239	129.9%	\$	247,107,718	16.4%	\$	247,107,717	-10.4%	\$	221,413,941
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	_	TBD	TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Grant Funds

FY15 UO BOT Quarter 4 - Grant Funds												
					51/45 04					FY15 Q4		
					FY15 Q4			5145.04		Projection		
	_	(45 11			Actual as	_	V4.4.A.+	FY15 Q4	FV4.4 Tatal	compared to	FV4F	
		/15 Updated	_	(15 A -t 1 O 4	percent of	-	Y14 Actual	inc/(dec) from	FY14 Total	FY14 Total as		Updated
Clate Assessmentally	PI	rojection Q3		/15 Actual Q4	projection	۲.	Q4	FY14 Q4	Actual	percent		tion Q4
State Appropriation	\$	64,600	\$	60,000	92.9%	•	60,000	0.0% \$	,	7.7%		64,600
Tuition and Fees	\$	-	\$	211	100.00/	\$	135	56.1% \$		-100.0%		-
Gifts Grants & Contracts	\$	106,400,000	\$	107,381,317	100.9%	<u>۲</u>	108,204,511		108,204,511	-1.7%		,400,000
ICC Revenue	\$	-	\$	-	100.10/	<u>۲</u>	-	\$	-	4.20/	\$	-
Federal Student Aid	\$	24,350,000	\$	24,381,695	100.1%		24,645,596	-1.1% \$		-1.2%	•	,350,000
Interest and Investment	\$	16,000	\$	13,596	85.0%		11,486	18.4% \$	,	39.3%		16,000
Internal Sales	\$	24,000		18,413	76.7%	•	19,034	-3.3% \$	- ,	26.1%	'	24,000
Sales & Services	\$	980,000		1,082,146	110.4%		2,222,595	-51.3% \$		-55.9%	•	980,000
Other Revenues	\$	•	\$		0.0%		19,682	\$		57.5%	•	31,000
Transfers From Ore State Agencies	<u>Ş</u>	7,500,000	\$	7,615,280	101.5%	_	7,335,473	3.8% \$		2.2%		,500,000
Total Revenue	Ş	139,365,600	Ş	140,552,657	100.9%	Ş :	142,518,512	-1.4% \$	142,518,512	-2.2%	\$ 139	,365,600
			_	27 262 225		_			07 770 015		۸	<b>500</b> 655
Salaries and Wages	\$	37,523,983		37,363,399	99.6%		37,778,645	-1.1% \$		-0.7%		,523,983
OPE Health Benefits	\$	7,619,879	\$	7,521,003	98.7%		7,831,580	-4.0% \$		-3.2%		,619,879
OPE Retirement	\$	5,457,606		5,432,679	99.5%		5,520,205	-1.6% \$		-1.7%	•	,457,606
OPE Other	\$	2,460,070		2,554,429	103.8%		2,533,227	0.8% \$		-0.1%	1	,460,070
OPE GTF Remissions	<u>\$</u>	1,861,127	\$	1,808,500	97.2%	_	2,590,211	-30.2% \$		-28.1%		,861,127
Total Personnel Services	Ş	54,922,665	\$	54,680,011	99.6%	Ş	56,253,869	-2.8% \$	56,253,869	-2.4%	Ş 54	,922,665
Comica & Cumplies	\$	26,700,000	۲.	26,066,897	07.6%	۲	25,029,442	4.10/ ¢	25,029,442	6.7%	¢ 26	,700,000
Service & Supplies					97.6% 0.8%			4.1% \$ -99.1% \$		11.8%		
Merchandise-Resale/Redistribution	\$ \$	500,000		4,000			447,137		, -		•	500,000
Internal Sales Reimbursements	\$	(31,350)		(26,102)	83.3%		(31,316)	·	. , ,	0.1%		(31,350)
Indirect Costs	\$ \$	19,750,000	\$	20,541,823	104.0%		20,424,850	0.6% \$ \$		-3.3%		,750,000
Depreciation/Amortization Expense	-	-		-		\$	-			0.00/	\$	-
Student Aid	\$	38,000,000	\$	36,277,777	95.5%	•	38,015,452	-4.6% \$		0.0%	•	,000,000
Total General Expense	>	84,918,650	\$	82,864,394	97.6%	<b>&gt;</b>	83,885,565	-1.2% \$	83,885,565	1.2%	\$ 84	,918,650
Net Transfers Out(In)	\$	1,201,586	\$	1,440,188		\$	521,561	176.1% \$	521,561	130.4%	\$ 1	,201,586
Total Expense	Ś	141 042 901	\$	138 984 594	98.5%	ς.	140,660,996	-1.2% \$	140,660,995	0.3%	\$ 141	,042,901
Net	_	(1,677,301)	_	1,568,064	-93.5%	_	1,857,517	-15.6% \$		-190.3%	•	,677,301)
······	~	(1,077,301)	۲	2,500,004	33.370	۲	1,057,517	25.0% \$	1,007,017	130.370	γ ( <u>-</u>	,0,,,001,
Beginning Fund Balance	Ś	434,738	Ś	2,655,199	610.8%	Ś	562,619	371.9% \$	562,619	-22.7%	\$	434,738
Capital Expenditures		(2,000,000)		(1,617,697)		\$	(1,985,398)		•	0.7%	•	,000,000)
Net (from above)		(1,677,301)		1,568,064	-93.5%		1,857,517	-15.6% \$		-190.3%		,677,301)
Fund Additions/Deductions*		-	_	_,,		Ś	-,,	\$			\$ '-	-
Ending Fund Balance	_	(3,242,563)	Ś	2,605,566	-80.4%	_	434,738	499.3% \$		-845.9%		,242,563)
	•	(-,- :-,- :-,	•	_,,,		•	,	,	,		, ,-	,,,
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD	Т	BD
Not Conital Acces		TBD		TBD	TBD		TBD	TBD	TBD	TBD	-	BD
Net Capital Assets												
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		BD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		BD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD	ı	BD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Restricted Gift Funds

<b>~</b>	F۱	/15 Updated			FY15 Q4 Actual as percent of	FY	/14 Actual	FY15 Q4 inc/(dec) from	FY14 Total	FY15 Q4 Projection compared to FY14 Total as	FY	15 Updated
	Pr	ojection Q3		'15 Actual Q4	projection		Q4	FY14 Q4	Actual	percent	Pro	ojection Q4
State Appropriation	\$	-	\$	-	\$	5	-	\$			\$	-
Tuition and Fees	\$	-	\$	(27,981)	\$		(38,600)	-27.5% \$	(//	-100.0%		-
Gifts Grants & Contracts	\$	55,000,000	\$	57,096,891	103.8% \$	5	64,486,128	-11.5% \$	64,486,128	-14.7%	\$	55,000,000
ICC Revenue	\$	-	\$	-	\$	6	-	\$	-		\$	-
Federal Student Aid	\$	-	\$	-	\$	5	-	\$	-		\$	-
Interest and Investment	\$	1,712,000	\$	1,315,306	76.8% \$	6	1,191,941	10.3% \$	1,191,941	43.6%	\$	1,712,000
Internal Sales	\$	54,000	\$	2,250	4.2% \$	5	6,830	-67.1% \$	6,830	690.6%	\$	54,000
Sales & Services	\$	1,250,000	\$	1,736,593	138.9% \$	6	1,573,355	10.4% \$		-20.6%	\$	1,250,000
Other Revenues	\$	400,000	\$	352,716	88.2% \$	6	345,663	2.0% \$	345,663	15.7%	\$	400,000
Transfers From Ore State Agencies	\$	-	\$	-	\$	5	-	\$	-		\$	
Total Revenue	\$	58,416,000	\$	60,475,776	103.5% \$	(	67,565,318	-10.5% \$	67,565,317	-13.5%	\$	58,416,000
Salaries and Wages	\$	13,250,000	\$	13,278,159	100.2% \$	5	12,515,270	6.1% \$	12,515,270	5.9%	\$	13,250,000
OPE Health Benefits	\$	1,319,878	\$	1,307,960	99.1% \$	5	1,315,226	-0.6% \$	1,315,226	0.4%	\$	1,319,878
OPE Retirement	\$	1,728,983	\$	1,711,494	99.0% \$	5	1,579,557	8.4% \$	1,576,478	9.7%	\$	1,728,983
OPE Other	\$	2,178,607	\$	2,342,573	107.5% \$	5	2,969,336	-21.1% \$	2,972,415	-26.7%	\$	2,178,607
OPE GTF Remissions	\$	200,000	\$	203,086	101.5% \$	5	205,240	-1.0% \$	205,240	-2.6%	\$	200,000
Total Personnel Services	\$	18,677,468	\$	18,843,272	100.9% \$	; ;	18,584,629	1.4%	\$18,584,629	0.5%	\$	18,677,468
Service & Supplies	\$	16,234,788	\$	17,186,820	105.9% \$	5	27,279,769	-37.0% \$	27,279,769	-40.5%	\$	16,234,788
Merchandise-Resale/Redistribution	\$	1,000	\$	145	14.5% \$	5	1,421	-89.8% \$	1,421	-29.6%	\$	1,000
Internal Sales Reimbursements	\$	(65,000)	\$	(68,913)	106.0% \$	5	(50,245)	37.2% \$	(50,245)	29.4%	\$	(65,000)
Indirect Costs	\$	-	\$	4	\$	5	-	\$	-		\$	-
Depreciation/Amortization Expense	\$	-	\$	-	\$	5	-	\$	-		\$	_
Student Aid	\$	17,000,000	\$	17,435,672	102.6% \$	5	16,893,700	3.2% \$	16,893,700	0.6%	\$	17,000,000
Total General Expense	\$		\$	34,553,727	104.2% \$		44,124,645	-21.7% \$		-24.8%		33,170,788
Not Transfers Outlin		254 200	·	4 022 572				COFF 20/ Å	70.240	220 70/		254 200
Net Transfers Out(In)	Þ	251,300	Þ	4,822,572	\$	•	78,349	6055.3% \$	78,349	220.7%	Þ	251,300
Total Expense	Ġ	52,099,556	¢	58,219,571	111.7% \$		62,787,623	-7.3% \$	62,787,623	-17.0%	Ġ	52,099,556
Net		6,316,444	_	2,256,205	35.7% \$		4,777,695	-52.8% \$		32.2%	_	6,316,444
	۲	0,010,111	~	2,230,203	33.770 \$		4,777,033	32.0% <b>Q</b>	4,777,054	32.270	۲	0,010,111
Beginning Fund Balance	\$	14,427,227	\$	14,427,227	100.0% \$	,	10,082,059	43.1% \$	10,082,059	43.1%	Ś	14,427,227
Capital Expenditures		(781,000)	•	(451,246)	57.8% \$		(432,527)	4.3% \$	, ,	80.6%	•	(781,000)
Net (from above)		6,316,444		2,256,205	35.7% \$		4,777,695	-52.8% \$	. , ,	32.2%		6,316,444
Fund Additions/Deductions*	\$		\$	2,590,046	33.770 \$		-	\$2.0%	-	32.270	\$	2,590,046
Ending Fund Balance	<u> </u>	22,552,717		18,822,233	83.5% \$		14,427,227	30.5% \$	14,427,227	56.3%		22,552,717
Linding I dilu balance	Ţ	22,332,111	ب	10,022,233	ر 3.5 <i>7</i> 0 ب	•	17,761,661	30.3/0 3	17,721,221	30.3/0	Ţ	,33_,,1
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Total Net Assets		ופט		ושט	טפו		ושט	טפו	ופט	ופט		טפו

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Other Funds

FY15 UO BOT Quarter 4 - Other Funds		15 Updated ojection Q3	FY	15 Actual Q4	FY15 Q4 Actual as percent of projection	F	Y14 Actual Q4	FY15 Q4 inc/(dec) from FY14 Q4	FY14 Total Actual	FY15 Q4 Projection compared to FY14 Total as percent		15 Updated ojection Q4
State Appropriation	\$	-	\$	-		\$	-	\$	-		\$	-
Tuition and Fees	\$	-	\$	-	9	\$	-	\$	-		\$	-
Gifts Grants & Contracts	\$	3,000	\$	2,000	66.7%	\$	10,000	-80.0% \$	10,000	-70.0%	\$	3,000
ICC Revenue	\$	-	\$	-	,	\$	-	\$	-		\$	-
Federal Student Aid	\$	-	\$	-	9	\$	-	\$	-		\$	-
Interest and Investment	\$	82,866	\$	(613,809)	-740.7%	\$	4,801,799	-112.8% \$	4,801,799	-98.3%	\$	82,866
Internal Sales	\$	-	\$	-	Ç	\$	-	\$	-		\$	-
Sales & Services	\$	-	\$	-	9	\$	-	\$	-		\$	-
Other Revenues	\$	-	\$	-	9	\$	-	\$	-		\$	-
Transfers From Ore State Agencies	\$	-	\$	-		\$	109,877	\$	109,877	-100.0%	_	
Total Revenue	\$	85,866	\$	(611,809)	-712.5% \$	\$	4,921,676	-112.4% \$	4,921,676	-98.3%	\$	85,866
Salaries and Wages	\$	-	\$	-	Ç	\$	-	\$	-		\$	-
OPE Health Benefits	\$	-	\$	-	9	\$	-	\$	-		\$	-
OPE Retirement	\$	-	\$	-	Ç	\$	-	\$	-		\$	_
OPE Other	\$	-	\$	-	9	\$	-	\$	-		\$	-
OPE GTF Remissions	\$	-	\$	-	9	\$	-	\$	-		\$	-
Total Personnel Services	\$	-	\$	-	\$	\$	-	\$	-		\$	-
Service & Supplies	\$	62,000	\$	633,491	1021.8%	\$	1,027,214	-38.3% \$	1,027,214	-94.0%	\$	62,000
Merchandise-Resale/Redistribution	\$	-	\$	-	Ç	\$	-	\$	-		\$	-
Internal Sales Reimbursements	\$	-	\$	-	Ç	\$	-	\$	-		\$	-
Indirect Costs	\$	271,500	\$	271,341	99.9%	\$	297,638	-8.8% \$	297,638	-8.8%	\$	271,500
Depreciation/Amortization Expense	\$	-	\$	-	Ç	\$	-	\$	-		\$	-
Student Aid	\$	154,174	\$	159,177	103.2%	\$	292,630	-45.6% \$	292,630	-47.3%	\$	154,174
Total General Expense	\$	487,674	\$	1,064,009	218.2%	\$	1,617,481	-34.2% \$	1,617,482	-69.8%	\$	487,674
Net Transfers Out(In)	\$	(2,000)	\$	4,472	\$	\$	4,995	-10.5% \$	4,995	-140.0%	\$	(2,000)
Total Expense	\$	485,674	\$	1,068,481	220.0%	\$	1,622,476	-34.1% \$	1,622,477	-70.1%	\$	485,674
Net	\$	(399,808)	\$	(1,680,290)	420.3%	\$	3,299,200	-150.9% \$	3,299,199	-112.1%	\$	(399,808)
Beginning Fund Balance Capital Expenditures	\$	58,942,402	\$	58,942,402	100.0%	\$	55,643,202	5.9% \$	55,643,202	5.9%	\$	58,942,402
Net (from above)	ς	(399,808)	ς	(1,680,290)	420.3%	ς	3,299,200	-150.9% \$	3,299,200	-112.1%	\$	(399,808)
Fund Additions/Deductions*		(31,405,723)			120.570	\$	-	130.370 ¢	-	112.170		(31,474,997)
Ending Fund Balance	<u> </u>	27,136,871	_	25,787,115	95.0%	<u>\$</u>	58,942,402	-56.3% \$	58,942,402	-54.0%		27,067,597
•	•	,	•			•	,,	·	, ,		•	,
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD		TBD
Total Net Assets		TBD		TBD	TBD	-	TBD	TBD	TBD	TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



#### FY15 UO BOT Quarter 4 - Plant Funds

FY15 UO BOT Quarter 4 - Plant Funds											
		/15 Updated rojection Q3	FY	15 Actual Q4	FY15 Q4 Actual as percent of projection	F\	Y14 Actual Q4	FY15 Q4 inc/(dec) from FY14 Q4	FY14 Total Actual	FY15 Q4 Projection compared to FY14 Total as percent	FY15 Updated Projection Q4
State Appropriation	\$	-	\$	-		\$	-	\$			\$ -
Tuition and Fees	\$	210,500	\$	-	0.0%	•	3,402,193	-100.0% \$		-93.8%	
Gifts Grants & Contracts	\$	11,000,000	\$	11,954,359	108.7%	\$	104,473,149	-88.6% \$	104,473,149	-89.5%	\$ 11,000,000
ICC Revenue	\$	1,225,000	\$	1,311,975	107.1%	\$	1,224,107	7.2% \$	1,224,107	0.1%	\$ 1,225,000
Federal Student Aid	\$	-	\$	-		\$	-	\$	-		\$ -
Interest and Investment	\$	1,750,000	\$	15,206,704	869.0%	\$	3,744,088	306.2% \$	3,744,088	-53.3%	\$ 1,750,000
Internal Sales	\$	-	\$	-		\$	-	\$	-		\$ -
Sales & Services	\$	5,000	\$	-	0.0%	\$	4,767	-100.0% \$	4,767	4.9%	\$ 5,000
Other Revenues	\$	200,000	\$	105,605	52.8%	\$	1,226,267	-91.4% \$	1,226,267	-83.7%	\$ 200,000
Transfers From Ore State Agencies	\$	19,000,000	\$	8,998,000	47.4%	\$	445,872	1918.1% \$	445,872	4161.3%	\$ 19,000,000
Total Revenue	\$	33,390,500	\$	37,576,643	112.5%	•	114,520,443	-67.2% \$	•	-70.8%	
			•				, ,	·	, ,		
Salaries and Wages	\$	-	\$	-		\$	-	\$	-		\$ -
OPE Health Benefits	\$	-	\$	-		\$	-	\$	-		\$ -
OPE Retirement	Ś	-	Ś	-		Ś	-	Ś	-		, \$ -
OPE Other	Ś	-	Ś	_		Ś	-	S	-		, \$ -
OPE GTF Remissions	Ś	-	Ś	_		Ś	-	Ś	-		, \$ -
Total Personnel Services	Ś	_	Ś	_		Ś	-	Ś	<u>-</u>		<u>,</u> \$ -
	•		•			•		,			•
Service & Supplies	Ś	38,926,458	\$	1,952,497	5.0%	Ś	19,371,605	-89.9% \$	19,371,605	100.9%	\$ 38,926,458
Merchandise-Resale/Redistribution	Ś	-	Ś	-		Ś	-	Ś	-,- ,		\$ -
Internal Sales Reimbursements	Ś	_	Ś	_		Ś	(1,024)	-100.0% \$	(1,024)	-100.0%	, \$ -
Indirect Costs	ς	_	ς	_		ς	(2,02.)	\$	(1)01.)	100.070	, \$ -
Depreciation/Amortization Expense	ς	25,895,778	\$	26,815,394	103.6%	ς	26,091,170	2.8% \$	26,091,170	-0.7%	\$ 25,895,778
Student Aid	¢	23,033,770	¢	20,013,334	103.070	¢	20,031,170	2.070 \$	20,031,170	0.770	\$ 25,055,770
Total General Expense	\$	64,822,236	\$	28,767,891	44.4%	<del>ر</del>	45,461,751	-36.7% \$	45,461,751	42.6%	\$ 64,822,236
Total delicial Expense	,	04,022,230	Ą	20,707,031	44.470	,	43,401,731	-30.7/0 Ç	43,401,731	42.070	9 04,022,230
Net Transfers Out(In)	\$	(37,847,974)	\$	(59,283,433)	156.6%	\$	(103,814,413)	-42.9% \$	(103,814,413)	-63.5%	\$ (37,847,974)
Total Expense	\$	26,974,262	\$	(30,515,542)	-113.1%	\$	(58,352,662)	-47.7% \$	(58,352,662)	-146.2%	\$ 26,974,262
Net	\$	6,416,238	\$	68,092,185	1061.2%	\$	172,873,104	-60.6% \$	172,873,105	-96.3%	\$ 6,416,238
								•			
Beginning Fund Balance	\$	384,967,208	\$	344,037,133	89.4%	\$	346,022,642	-0.6% \$	346,022,642	11.3%	\$ 384,967,208
Capital Expenditures	\$	(100.000.000)	Ś	(91.694.444)	91.7%	Ś	(155,198,110)	-40.9% \$	(155,198,110)	-35.6%	\$ (100,000,000)
Net (from above)		6,416,238		68,092,185	1061.2%	\$	172,873,104		172,873,104	-96.3%	
Fund Additions/Deductions*					183.2%		21,269,572	\$		387.5%	
Ending Fund Balance			_		129.2%		384,967,208		384,967,208	2.6%	· · · · · · · · · · · · · · · · · · ·
	*		*	0_0,0, .0 .		*	00.,007,200	00% +	,,	2.070	,,
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD	TBD	TBD	TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD	TBD	TBD	TBD
Total Net Assets	_	TBD		TBD	TBD		TBD	TBD	TBD	TBD	TBD
Total Net Assets		100		100	100		100	100	100	100	100

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books
\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



## FY15 UO BOT Quarter 4 - Internal Bank

FY15 UO BOT Quarter 4 - Internal Bank													
					FY15 Q4 Actual as			FY15 Q4			FY15 Q4 Projection compared to		FY15
	FY	15 Updated			percent of			inc/(dec) from		FY14 Total	FY14 Total as		Updated
	Pr	ojection Q3	FY	15 Actual Q4	projection	FY	14 Actual Q4	FY14 Q4		Actual	percent	Pr	ojection Q4
State Appropriation	\$	566,753	\$	31,448	5.5%	\$	-	-	\$	-	N/A	\$	566,753
Tuition and Fees	\$	3,121,865	\$	3,288,507	105.3%	\$	-	-	\$	-	N/A	\$	3,121,865
Gifts Grants & Contracts	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
ICC Revenue	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Federal Student Aid	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Interest and Investment	\$	182,684	\$	2,343,555	1282.8%	\$	19,355	12008.3%	\$	19,355	N/A	\$	182,684
Internal Sales	\$	28,842,328	\$	21,701,056	75.2%	\$	10,477,400	107.1%	\$	10,477,400	N/A	\$	28,842,328
Sales & Services	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Other Revenues	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Transfers From Ore State Agencies	\$	-	\$	4,902,962	-	\$	-	-	\$	-	N/A	\$	<u> </u>
Total Revenue	\$	32,713,630	\$	32,267,528	98.6%	\$	10,496,755	207.4%	\$	10,496,755	N/A	\$	32,713,630
Salaries and Wages	\$	,	\$	149,508	103.1%	\$	-	-	\$	-	N/A	\$	145,000
OPE Health Benefits	\$	15,025		16,169	107.6%	\$	-	-	\$	-	N/A	\$	15,025
OPE Retirement	\$	18,061		18,061	100.0%	\$	-	-	\$	-	N/A	\$	18,061
OPE Other	\$	11,313	\$	12,202	107.9%	\$	-	-	\$	-	N/A	\$	11,313
OPE GTF Remissions	<u>\$</u>	- 400 200	\$	- 405.040	- 402.50/	\$ <b>\$</b>		-	\$	-	N/A	\$	
Total Personnel Services	>	189,399	\$	195,940	103.5%	\$	-	-	\$	-	N/A	\$	189,399
Service & Supplies	\$	82,838	\$	28,306,764	34171.2%	\$	695,703	3968.8%	\$	695,703	N/A	\$	82,838
Merchandise-Resale/Redistribution	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Internal Sales Reimbursements	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Indirect Costs	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Depreciation/Amortization Expense	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Student Aid	\$	-	\$	-	-	\$	-	-	\$	-	N/A	\$	-
Total General Expense	\$	82,838	\$	28,306,764	34171.2%	\$	(7,248,693)	-490.5%	\$	695,703	N/A	\$	82,838
Net Transfers Out(In)	\$	27,215,257	\$	47,000,000	172.7%	\$	(10,855,811)	-532.9%	\$	(10,855,811)	N/A	\$	27,215,257
						•	, , , ,		-	, , , ,	-		
Total Expense		27,487,494	_	75,502,703	274.7%	\$	(10,160,108)		\$	(10,160,108)	N/A		27,487,494
Net	\$	5,226,136	\$	(43,235,175)	-827.3%	\$	20,656,863	-309.3%	\$	20,656,863	N/A	\$	5,226,136
Beginning Fund Balance	\$	(21,417,833)	Ś	19,512,241	-91.1%	\$	_	-	\$	_	N/A	Ś	(21,417,833)
Capital Expenditures		-	Ś	(2,755)	-	\$	_	-	\$	_	N/A	Ś	-
Net (from above)		5,226,136	\$	(43,235,175)	-827.3%	\$	20,656,864	-309.3%	Ś	20,656,864	N/A	Ś	5,226,136
Fund Additions/Deductions*		39,970,232		16,945,068	42.4%	\$	(42,074,697)	-140.3%	\$	(42,074,697)	N/A	\$	39,970,232
Ending Fund Balance		23,778,535	_	(6,780,621)	-28.5%	\$	(21,417,833)		\$	(21,417,833)	N/A		23,778,535
				-			•						
Year-End Accounting Entries **		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Net Capital Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Other Restricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Unrestricted Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD
Total Net Assets		TBD		TBD	TBD		TBD	TBD		TBD	TBD		TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books
\*\* - Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



# FY15 UO BOT Quarter 4 - Total All Fund Groups

			FY15 Q4				FY15 Q4	
			Actual as		FY15 Q4		Projection	
	FY15 Updated	51/45 A 1 O 4	percent of	5)/4.4.4.1	inc/(dec) from	FY14 Total	compared to FY14	FY15 Updated
Challa A a casa dalla a	Projection Q3	FY15 Actual Q4	projection	FY14 Actual Q4	FY14 Q4	Actual	Total as percent	Projection Q4
State Appropriation	\$ 58,288,274		99%	. , ,	13.9% \$		14.7% \$	
Tuition and Fees		\$ 426,681,976	100%			422,701,430	1.0% \$	-,,-
Gifts Grants & Contracts			103%			280,729,848	-36.8% \$	
ICC Revenue	\$ 20,975,000		98%		4.7% \$		7.1% \$	
Federal Student Aid	\$ 24,350,000		100%		-1.1% \$		-1.2% \$	,,
Interest and Investment	\$ 20,325,470		181%		40.0% \$		-22.6% \$	
Internal Sales	\$ 75,908,434		92%		25.4% \$		36.3% \$	
Sales & Services		\$ 150,156,639	104%	,,		140,004,038	3.1% \$	,,
Other Revenues	\$ 4,892,725		146%		1.0% \$	, ,	-30.6% \$	
Transfers From Ore State Agencies		\$ 21,775,533	82%		175.8% \$		237.3% \$	
Total Revenue	\$ 979,998,724	\$ 997,649,097	102%	\$ 1,035,372,999	-3.6% \$	1,035,372,998	-5.3% \$	979,998,724
6.1.	A 250 222 450	A 050 101 700	1000/	4 242 255 525	7.00/ 6		7.00/	000 000 450
Salaries and Wages	\$ 368,322,159	\$ 368,104,702	100%		7.2% \$		7.3% \$	
OPE Health Benefits			99%		3.1% \$		4.3%	
OPE Retirement	\$ 58,303,398	\$ 58,199,488	100%		6.2% \$		6.8%	
OPE Other	\$ 30,912,604		108%	. , ,	14.4% \$		5.1% \$	
OPE GTF Remissions	\$ 24,251,127	\$ 24,121,669	99%	<u> </u>	1.4% \$		2.0% \$	
Total Personnel Services	\$ 558,707,489	\$ 559,938,839	100%	\$ 524,807,405	6.7% \$	524,807,406	6.5% \$	558,707,489
Service & Supplies		\$ 259,282,003	98%			260,582,062	2.1% \$	,
Merchandise-Resale/Redistribution	\$ 29,907,796	\$ 28,193,168	94%		4.7% \$	-,,	11.0% \$	- / /
Internal Sales Reimbursements		\$ (17,894,182)	98%	, , ,	-6.6% \$	,		. , , ,
Indirect Costs	\$ 29,074,237		101%		3.5% \$	28,427,867	2.3% \$	, ,
Depreciation/Amortization Expense	\$ 53,035,329		103%		3.1% \$		0.4% \$	
Student Aid		\$ 66,576,579	100%	\$ 65,830,763	1.1% \$	65,830,763	1.0% \$	66,504,956
Total General Expense	\$ 426,129,976	\$ 420,066,265	99%	\$ 415,459,944	1.1% \$	415,459,943	2.6%	426,129,976
Not Transfers Out/In	ć (2.000.000)			ć (407.262.000)	100.00/	(407.202.000)	07.20/ 6	(2.000.000)
Net Transfers Out(In)	\$ (3,000,000)	-		\$ (107,363,909)	-100.0% \$	(107,363,909)	-97.2% \$	(3,000,000)
Total Expense	\$ 981.837.465	\$ 980,005,104	100%	\$ 832,903,440	17.7% <b>\$</b>	832,903,440	17.9%	981,837,465
Net	<u> </u>	<u> </u>	-960%	<u> </u>		202,469,558	-100.9%	
	<b>(</b> _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ =2,00.0,000	333,1	¥ 202, 100,000	0=10/0 +	,,	200.070 4	(=,000,: :=,
Beginning Fund Balance	\$ 814.509.783	\$ 816,730,244	100%	\$ 726,283,263	12.5% S	726,283,262	12.1%	814,509,783
Capital Expenditures		\$ (101,850,070)		\$ (162,020,926)		(162,020,925)	-32.2%	, ,
Net (from above)		\$ 17,643,993	-960%			202,469,559	-100.9%	
Fund Additions/Deductions*		\$ 232,468,771	220%		386.6% \$		121.6%	
Ending Fund Balance	T ====================================	\$ 964,992,938	119%	<u>' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' </u>		814,509,783	-0.7% \$	
Ending Fund Bulance	7 000,054,150	ŷ 30 <del>4</del> ,332,330	11370	7 014,303,703	10.5% \$	014,303,703	0.770 <b>ç</b>	000,304,002
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
-								
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt



Updated Q4 Projections

		E&G	DO/SC	Aux Grants				Gifts		Other	Plant	In	nternal Bank	Total		
State Appropriation	\$	56,000,889	\$	1,216,032 \$	440,000	\$	64,600	\$	-	\$	- \$	-	\$	566,753	\$	58,288,274
Tuition and Fees	\$	372,648,973	\$	11,825,390 \$	39,028,814	\$	-	\$	-	\$	- \$	210,500	\$	3,121,865	\$	426,835,542
Gifts Grants & Contracts	\$	500,000	\$	4,505,055 \$	97,000	\$	106,400,000	\$	55,000,000	\$	3,000 \$	11,000,000	\$	-	\$	177,505,055
ICC Revenue	\$	19,750,000	\$	- \$	-	\$	-	\$	-	\$	- \$	1,225,000	\$	-	\$	20,975,000
Federal Student Aid	\$	-	\$	- \$	-	\$	24,350,000	\$	-	\$	- \$	-	\$	-	\$	24,350,000
Interest and Investment	\$	4,254,098	\$	11,968,860 \$	358,962	\$	16,000	\$	1,712,000	\$	82,866 \$	1,750,000	\$	182,684	\$	20,325,470
Internal Sales	\$	50,000	\$	34,890,459 \$	12,047,647	\$	24,000	\$	54,000	\$	- \$	-	\$	28,842,328	\$	75,908,434
Sales & Services	\$	2,323,000	\$	10,741,000 \$	128,989,224	\$	980,000	\$	1,250,000	\$	- \$	5,000	\$	-	\$	144,288,224
Other Revenues	\$	700,000	\$	1,961,725 \$	1,600,000	\$	31,000	\$	400,000	\$	- \$	200,000	\$	-	\$	4,892,725
Transfers From Ore State Agencies	\$	130,000	\$	- \$	-	\$	7,500,000	\$	-	\$	- \$	19,000,000	\$	-	\$	26,630,000
Total Revenue	\$	456,356,960	\$	77,108,521 \$	182,561,647	\$	139,365,600	\$	58,416,000	\$	85,866 \$	33,390,500	\$	32,713,630	\$	979,998,724
Salaries and Wages	Ś	239,650,000	Ś	24,021,402 \$	53,731,774	Ś	37,523,983	Ś	13,250,000	\$	- Ś	_	\$	145,000	Ś	368,322,159
OPE Health Benefits	Ś	50,625,000		5,346,474 \$	11,991,945		7,619,879		1,319,878		- \$	-	Ś	15,025		76,918,201
OPE Retirement	Ś	39,450,000		3,899,323 \$	7,749,425		5,457,606		1,728,983		- \$	_	Ś	18,061		58,303,398
OPE Other	\$	20,440,000		2,033,796 \$	3,788,818		2,460,070		2,178,607	\$	- \$	_	\$	11,313		30,912,604
OPE GTF Remissions	\$	21,700,000		400,000 \$			1,861,127		200,000	\$	- \$	_	\$	-	\$	24,251,127
<b>Total Personnel Services</b>	\$	371,865,000		35,700,995 \$	77,351,962	\$	54,922,665	_	18,677,468	\$	- \$	=	\$	189,399	\$	558,707,489
Service & Supplies	¢	89,000,000	¢	25,077,254 \$	69,845,670	¢	26,700,000	¢	16,234,788	¢	62,000 \$	38,926,458	¢	82,838	\$	265,929,008
Merchandise-Resale/Redistribution	¢	-	\$	16,000,000 \$	13,406,796		500,000		1,000		- \$	30,320,430	\$	-	\$	29,907,796
Internal Sales Reimbursements	¢	(15,100,000)	-	(2,000,000) \$	(1,125,000		(31,350)		(65,000)		- ¢	_	\$	_	¢	(18,321,350)
Indirect Costs	¢	413,201		2,538,365 \$	6,101,171		19,750,000		(03,000)	ς .	271,500 \$	_	\$	_	¢	29,074,237
Depreciation/Amortization Expense	ς	-13,201	Ś	4,339,551 \$	22,800,000		15,750,000	ς	_	ς	- \$	25,895,778	Ś	_	ς	53,035,329
Student Aid	ς	2,360,000	Ψ	890,782 \$	8,100,000		38,000,000	\$	17,000,000	Ś	154,174 \$	, ,	Ś	_	Ś	66,504,956
Total General Expense	\$	76,673,201		46,845,952 \$			84,918,650		33,170,788	Υ	487,674 \$		\$	82,838	\$	426,129,976
	•	,,	•	10,010,000 4		•	0.,0=0,000	•		•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0 1,0==,=00	•	,	•	,,
Net Transfers Out(In)	\$	7,000,000	\$	(3,636,529) \$	2,818,360	\$	1,201,586	\$	251,300	\$	(2,000) \$	(37,847,974)	\$	27,215,257	\$	(3,000,000)
Total Expense	ć	455,538,201	ċ	78,910,418 \$	199,298,959	ć	141,042,901	ć	52,099,556	ć	485,674 \$	26,974,262	ć	27,487,494	ć	981,837,465
Net		818,759	_	(1,801,897) \$			(1,677,301)		6,316,444	_	(399,808) \$			5,226,136		(1,838,741)
INCL	Ą	810,733	Ą	(1,801,837) 3	(10,737,312	, ,	(1,077,301)	Ą	0,310,444	Ą	(355,808) 3	0,410,236	٠	3,220,130	Ą	(1,030,741)
Beginning Fund Balance	\$	77,280,262	\$	52,768,062 \$	247,107,717	\$	434,738	\$	14,427,227	\$	58,942,402 \$	384,967,208	\$	(21,417,833)	\$	814,509,783
Capital Expenditures	\$	(5,000,000)	\$	(50,000) \$	(2,067,000	) \$	(2,000,000)	\$	(781,000)	\$	- \$	(100,000,000)	\$	-	\$	(109,898,000)
Net (from above)	\$	818,759	\$	(1,801,897) \$		) \$	(1,677,301)		6,316,444		(399,808) \$	6,416,238	\$	5,226,136	\$	(1,838,741)
Fund Additions/Deductions*	\$	<u>-</u>	\$	(2,068,315) \$	(6,889,464	) \$	<u> </u>	\$	2,590,046	\$	(31,474,997) \$	103,684,338	\$	39,970,232	\$	105,811,840
Ending Fund Balance	\$	73,099,021	\$	48,847,850 \$	221,413,941	\$	(3,242,563)	\$	22,552,717	\$	27,067,597 \$	395,067,784	\$	23,778,535	\$	808,584,882



# FY15 Q4 Actual Expense and Capital Expenditures by ORG Level - All Funds except Agency and Clearing

Designated
Ops and

				Ops and															
	Ec	lucation and		Service					R	Restricted									
Unit		General		Center		Auxiliaries	(	Grant Funds	G	ift Funds	Ot	her Funds	Pl	ant Funds	Inte	ernal Ba	ınk		Total
Architecture & Allied Arts	\$	23,624,838	\$	606,966	\$	-	\$	2,806,365	\$	721,740	\$	-	\$	-	\$	-		\$	27,759,909
College of Arts & Sciences	\$	139,870,691	\$	9,544,790	\$	100,179	\$	13,743,957	\$	2,411,585	\$	-	\$	-	\$	-		\$	165,671,200
College of Business	\$	26,020,323	\$	259,208	\$	-	\$	223,088	\$	3,398,812	\$	-	\$	-	\$	-		\$	29,901,431
College of Education	\$	18,053,187	\$	6,179,012	\$	1,953	\$	27,224,280	\$	473,004	\$	-	\$	-	\$	-		\$	51,931,436
Honors College	\$	3,715,865	\$	63,706	\$	-	\$	135,731	\$	59,607	\$	-	\$	-	\$	-		\$	3,974,909
School of Journalism and Communication	\$	13,117,050	\$	15,051	\$	-	\$	36,256	\$	1,237,015	\$	-	\$	-	\$	-		\$	14,405,373
School of Law	\$	17,444,240	\$	19,712	\$	-	\$	122,563	\$	762,150	\$	-	\$	-	\$	-		\$	18,348,665
School of Music and Dance	\$	11,515,911	\$	773,121	\$	2,513	\$	31,905	\$	284,295	\$	-	\$	-	\$	-		\$	12,607,745
Academic Affairs	\$	6,232,889	\$	2,117,189	\$	81,636	\$	1,375,418	\$	842,617	\$	-	\$	-	\$	-		\$	10,649,749
Academic Extension	\$	10,231,687	\$	1,832,237	\$	-	\$	512,454	\$	92,283	\$	-	\$	-	\$	-		\$	12,668,661
Affirmative Action	\$	759,177	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	759,177
Athletics	\$	-	\$	1,974,578	\$	82,876,394	\$	-	\$2	28,107,726	\$	-	\$	-	\$	-		\$	112,958,698
Budget and Resource Planning	\$	722,132	\$	-	\$	254	\$	-	\$	-	\$	-	\$	-	\$	-		\$	722,386
Business Affairs	\$	5,729,717	\$	-	\$	274	\$	-	\$	-	\$	-	\$	-	\$	-		\$	5,729,991
Campus Operations	\$	20,628,846	\$	23,118,322	\$	2,446,383	\$	-	\$	-	\$	-	\$	31,779,023	\$	-		\$	77,972,574
Campus Planning & Real Estate	\$	2,119,401	\$	117	\$	-	\$	93,410	\$	-	\$	-	\$	(256,635)	\$	-		\$	1,956,293
Career Center	\$	1,410,845	\$	197,761	\$	-	\$	16,480	\$	-	\$	-	\$	-	\$	-		\$	1,625,085
Clearing Funds	\$	3,432,830	\$	27,529	\$	53,623	\$	(105,109)	\$	4,314,889	\$	1,068,481	\$	29,534,551	\$ (4	14,439,6	69)	\$	(6,112,875)
Counseling & Testing Center	\$	493,683	\$		\$	2,759,631	\$	-	\$	-	\$	-	\$	-	\$	-		\$	3,253,313
Dean of Students & AVP Student Life	\$	1,964,929	\$	216,220	\$	5,401,439	\$	4,991	\$	12,141	\$	-	\$	-	\$	-		\$	7,599,720
Enrollment Management	\$	13,309,757	\$	20,771	\$	81,492	\$	32,091,106	\$	8,103,274	\$	-	\$	-	\$	-		\$	53,606,401
Enterprise Risk Services	\$	2,687,041	\$	19,200	\$	-	\$	8,228	\$	-	\$	-	\$	-	\$	-		\$	2,714,469
General Counsel	\$	2,077,553	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	2,077,553
Graduate School	\$	2,161,932	\$	1,841	\$	48	\$	786,563	\$	(114,062)	\$	-	\$	-	\$	-		\$	2,836,321
Holden Center	\$	622,413	\$	40,675	\$	73,359	\$	-	\$	-	\$	-	\$	-	\$	-		\$	736,448
Human Resources	\$	5,428,229	\$	, -	\$	976,623	\$	-	\$	47,373	\$	-	\$	-	\$	-		\$	6,452,225
Information Services	\$	11,612,292	\$	8,397,496	\$	262,940	\$	385,651	\$	7,121	\$	-	\$	-	\$	-		\$	20,665,500
Institutional Expenditures	\$	23,568,259		(2,018,406)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	21,549,853
Institutional Research	\$	640,814	\$	-	Ś	_	Ś	_	Ś	-	Ś	-	Ś	-	\$	-		\$	640,814
International Affairs	\$	10,622,566		2,024,138	\$	257,222	\$	2,281,239	\$	1,090,890	\$	-	\$	-	\$	-		\$	16,276,055
Library	\$	22,934,630		1,233,418	\$	179,530	\$	841,911		2,660,034	\$	-	\$	-	\$	-		\$	27,849,523
Office of Internal Audit	Ś	384,290	\$	-	Ś	-	Ś	-	Ś	-	Ś	-	Ś	-	\$	-		\$	384,290
Office of the University Secretary	Ś	643,883	\$	_	\$	_	Ś	_	Ś	-	Ś	-	Ś	-	\$	-		\$	643,883
Parking and Transportation	\$	126,935	\$	-	\$	2,423,412	\$	-	\$	-	\$	-	\$	-	\$	-		\$	2,550,347
Physical Education and Recreation	\$	1,449,469	\$	39,699	\$	7,327,179	\$	_	Ś	11	Ś	-	Ś	-	\$	-		\$	8,816,359
Police Department	Ś	4,813,415	\$	139,256	Ś	793,211	\$	7,020	Ś	-	Ś	-	Ś	-	\$	-		\$	5,752,902
President Operations	Ś	2,951,738			\$	-	Ś	468,876	\$	108,296	\$	-	Ś	-	\$	-		\$	4,580,582
Printing & Mailing Services	Ś	329,196	\$		Ś	218	Ś	-	Ś	-	\$	-	Ś	-	\$	-		\$	4,662,430
Purchasing & Contracting Services	Ś	1,169,281	\$	-	Ś	_	Ś	_	Ś	-	Ś	-	Ś	-	\$	-		\$	1,169,281
Research & Innovation	\$	18,099,557		8,016,310	\$	205,284	\$	56,513,942	\$	1,507,877	Ś	-	Ś	-	\$	-		\$	84,342,971
Senior Vice President and Provost Operations	\$	3,251,939	\$	224	Ś	-	Ś	22,822	\$	119,724	Ś	_	Ś	_	\$	_		\$	3,394,709
Student Union, EMU	Ś	669,410	\$	109,853	\$	18,465,792	\$	11,004	\$	,	Ś	-	Ś	-	\$	-		\$	19,256,059
Undergraduate Studies	Ś	5,627,877	\$	25,137	\$	13,668	\$		\$	_	Ś	_	Ś	_	\$	_		\$	6,398,098
University Advancement	Ś	17,041,948			\$	,	Ś	123,139		2,375,012	Ś	_	Ś	-	\$	_		\$	23,651,686
University Health Center	Ś		Ś	563	\$	15,016,747	\$	-	Ś	-,,	Ś	_	Ś	_	Ś	_		\$	15,017,310
University Housing	\$	-	\$	6,995	\$	57,133,356	Ś	_	Ś	-	\$	-	\$	_	\$	_		\$	57,140,351
UO Building/Property Management	\$	544,818	\$	-	\$	1,354,475	Ś	-	Ś	_	\$	_	\$	_	\$	_		\$	1,899,293
UO Internal Bank	\$	82	\$	_	\$		Ś	-	Ś	_	\$	_	\$	_	τ .	19,945,1	27	\$	119,945,210
UO Portland	Ś	957,452	\$	73,798	Ś	3,048,104	Ś	_	Ś	36	Ś	_	Ś	_	\$	-		\$	4,079,391
Vice President Finance & Admin Operations	¢	1,686,742	\$	441,952	\$	-	Ś	_	Ś	-	\$	_	\$	_	\$	_		\$	2,128,693
Vice President Finance & Admin Operations  Vice President for Equity & Inclusion	\$	2,257,485	\$		\$	_	\$	_	\$	47,362	\$	_	\$	_	\$	_		\$	2,304,847
Vice President Student Life Operations	\$	2,795,727	\$	84,155	\$	710,869	Ś	7.500	Ś		\$	_	\$	_	\$	_		Ś	3,598,251
	Ψ.	_, , ,	~	,	~	. 20,000	~	.,550	~		+		Τ'		т			т .	-,,

	Designat	ed
	Ops and	t

		Educatio	n and	Serv	/ice				R	estricted							
Unit		General		Center		Auxiliaries		<b>Grant Funds</b>		Gift Funds		Other Funds		ant Funds	Intern	al Bank	Total
Vice Provost for Budget & Planning		\$ 10	0,975	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$ 100,975
	Total Q4	\$ 467,65	5,944	\$ 75,09	98,871	\$	202,047,808	\$ 140,502,2	5 \$5	8,670,813	\$ 1,0	68,481	\$ 6	1,056,940	\$ 75,5	05,458	\$ 1,081,606,520



FY13 Year End Report - All Funds except	t Ag	ency														
		·- · <del>-</del> ;		Designated												
	ı	Education and	Op	s and Service					-	Restricted						
		General	·	Center		Auxiliaries	(	Grant Funds	(	Gift Funds		Other Funds		Plant Funds	To	tal
State Appropriation	\$	46,483,995	\$	1,216,032	\$	813,332	\$	127,083	\$	-	\$	-	\$	-	\$	48,640,442
Tuition and Fees	\$	356,652,968	\$	12,998,016	\$	29,292,426	\$	-	\$	-	\$	-	\$	3,401,846	\$	402,345,256
Gifts Grants & Contracts	\$	347,726	\$	3,883,565	\$	51,345	\$	115,978,455	\$	57,756,710	\$	2,556	\$	23,053,072	\$	201,073,429
ICC Revenue	\$	17,010,913	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,134,022	\$	18,144,936
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,778,597	\$	-	\$	-	\$	-	\$	24,778,597
Interest and Investment	\$	4,081,591	\$	11,437,803	\$	304,504	\$	20,101	\$	1,222,034	\$	2,596,371	\$	3,917,918	\$	23,580,322
Internal Sales	\$	67,403	\$	33,863,435	\$	10,135,146	\$	23,722	\$	9,015	\$	-	\$	-	\$	44,098,722
Sales & Services	\$	2,459,429	\$	9,670,025	\$	118,013,263	\$	1,851,812	\$	1,512,398	\$	6	\$	9,000	\$	133,515,933
Other Revenues	\$	1,135,824	\$	1,314,374	\$	5,416,008	\$	30,633	\$	317,018	\$	2,660	\$	392,209	\$	8,608,725
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$	7,106,460	\$	-	\$	-	\$	2,897,043	\$	10,003,503
Total Revenue	\$	428,239,850	\$	74,383,250	\$	164,026,023	\$	149,916,864	\$	60,817,174	\$	2,601,594	\$	34,805,110	\$	914,789,865
				Designated												
	ı	Education and	Op	s and Service						Restricted						
		General		Center		Auxiliaries	C	Grant Funds	(	Gift Funds	(	Other Funds		Plant Funds	To	tal
Salaries and Wages	\$	206,459,492	Ś	19,873,598	Ś	48,128,440	\$	36,984,596	Ś	12,411,687	Ś	_	\$	_	Ś	323,857,813
OPE Health Benefits	\$	44,390,090		5,039,690			\$			1,181,418	\$	_	\$			69,192,964
OPE Retirement	\$	33,009,825		3,421,111						1,555,592		_	\$		Ś	49,946,629
OPE Other	\$	16,614,781		1,814,604			\$			2,734,828		_	\$		\$	26,988,120
OPE GTF Remissions	Ś	19,387,591		437,182			\$	2,390,247				_	\$		\$	22,495,194
Total Personnel Services	\$	319,861,779	_	30,586,185	_		\$		_	18,073,886	\$	-	\$	-	•	492,480,720
Service & Supplies	\$	88,863,921	\$	29,662,198	\$	65,530,783	\$	26,360,060	\$	22,719,008	\$	89,979	\$	6,317,038	\$	239,542,986
Merchandise-Resale/Redistribution	\$	1,367	\$	15,560,837	\$	10,930,940	\$	487,191	\$	-	\$	-	\$	-	\$	26,980,335
Internal Sales Reimbursements	\$	(16,953,832)	\$	(3,892,038)	\$	(10,130)	\$	(26,302)	\$	(40,387)	\$	-	\$	-	\$	(20,922,689)
Indirect Costs	\$	2,435	\$	2,442,578	\$	6,504,454	\$	19,043,757	\$	-	\$	262,787	\$	-	\$	28,256,010
Depreciation/Amortization Expense	\$	-	\$	3,800,978	\$	19,074,925	\$	-	\$	-	\$	-	\$	24,093,246	\$	46,969,149
Student Aid	\$	1,956,489	\$	784,360	\$	1,655,414	\$	37,978,726	\$	20,529,326	\$	335,113	\$	-	\$	63,239,428
Total General Expense	\$	73,870,379	\$	48,358,913	\$	103,686,386	\$	83,843,431	\$	43,207,947	\$	687,879	\$	30,410,283	\$	384,065,218
Net Transfers	Ş	26,338,805	\$	(4,254,277)	Ş	7,884,931	Ş	8,616,566	\$	(360,627)	Ş	(2,200)	Ş	(44,436,452)	Ş	(6,213,254
Total Expense	ċ	420,070,963	\$	7/ 600 821	ė	180,908,970	ė	1/7 001 21/	ć	60 021 206	ė	685,679	ć	(14,026,169)	ć	970 222 69 <i>1</i>
Net		8,168,887	_		-	(16,882,947)	_	2,835,650	\$	(104,032)	_	1,915,915	\$		_	44.457.181
1100	~	0,100,007	~	(307,371)	٧	(10,002,547)	Y	2,033,030	7	(104,032)	Y	1,515,515	7	40,031,273	7	44,437,101
Beginning Fund Balance	Ś	62,854,217	Ś	53.682.062	Ś	186,649,147	Ś	1,596,936	Ś	11,275,016	Ś	53,727,287	Ś	312,033,220	Ś	681.817.885
Capital Expenditures		(8,147,625)		(178,562)						(1,088,924)		-	\$			
Net (from above)		8,168,887				(16,882,947)		2,835,650	\$			1,915,915				
Fund Additions/Deductions *		-,,	\$			30,829,484		-	\$	-	\$	-	\$			
Ending Fund Balance	_	62,875,479			-	200,566,688	_	562,620	•	10,082,059	\$	55,643,202	_	346,022,642	_	
<del>-</del>																
Year-End Accounting Entries **	\$	(25,746,730)	\$	(2,873,605)	\$	(5,254,720)	\$	(483,324)	\$	(119,185)	\$	(2,077,910)	\$	(19,884,476)	\$	(56,439,951)
Net Capital Assets		-	\$	29,400,860		179,587,264		-	\$	-	\$	-		282,731,448		
Other Restricted Net Assets	\$	-	\$	-	\$		\$	79,295		9,962,874	\$	53,051,048	\$			
Unrestricted Net Assets	\$	37,128,751	\$	18,256,106	\$	15,724,704	\$	-	\$	-	\$	514,244	\$	5,895,006	\$	77,518,811

79,295 \$ 9,962,874 \$ 53,565,292 \$ 326,138,166 \$ 669,843,311

Changes from September, 2014

Total Net Assets \$ 37,128,751 \$ 47,656,967 \$ 195,311,967 \$

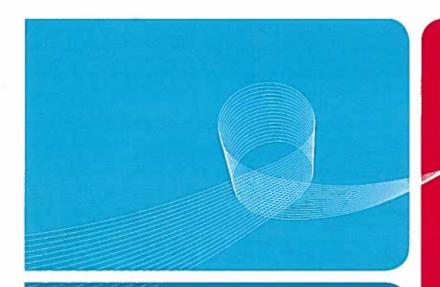
<sup>\* -</sup> Due to Capital Improvements and Debt Accounting entries

<sup>\*\* -</sup> Year-End Accounting - e.q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

<sup>\$5</sup>M liability for OPEB and SLGRP reclassified from Other Restricted to Unrestricted.

<sup>\$12.7</sup>M moved from Other Other Restricted to Net Capital to offset accrued expenses for capital projects.

OPEB and SLGRP liability reallocated across unrestricted fund groups based upon Total Personnel Services expense



# **University of Oregon**

Scott Simpson, Partner

# COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE 2016 AUDIT RESULTS

December 1, 2016

## MOSS-ADAMS IIP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

December 1, 2016

Members of the Executive and Audit Committee University of Oregon

Dear Executive and Audit Committee Members:

Thank you again for your engagement of Moss Adams. We are pleased to have the opportunity to meet with you to discuss the results of our audit of the financial statements and federal program compliance of the University of Oregon (the "University") for the year ended June 30, 2016.

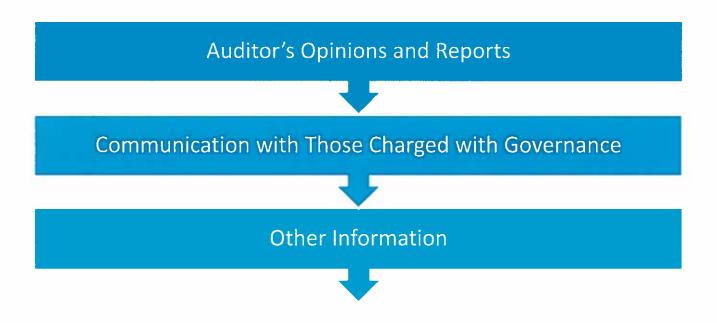
The accompanying report, which is intended solely for the use of the Executive and Audit Committee, presents important information regarding the University's financial statements and our audit that we believe will be of interest to you.

We look forward to discussing our report or any other matters of interest with you during this meeting.

Sincerely,

latt lumpson

# **AGENDA**

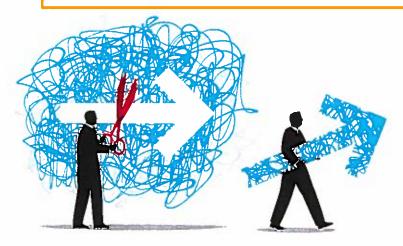


# **AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS**

# **Unmodified Opinion**

Financial Statements are presented fairly in all material respects in accordance with accounting principles generally accepted in the United States of America.

This includes Supplementary Information.



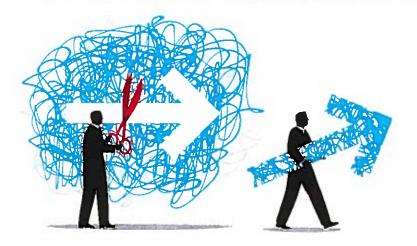
# **OTHER AUDITOR'S REPORTS**

GAGAS Report on Internal Control
Over Financial Reporting and on
Compliance and Other Matters

- No financial reporting findings
- No compliance findings

Report on Compliance with
Requirements That Could Have a *Direct*and Material effect on Each Major
Federal Program and on Internal
Control over Compliance in
Accordance with Uniform Guidance

Unmodified Opinion



# COMMUNICATION WITH GOVERNING BODY

- Auditor's Responsibility; Management's Responsibility
- Planned Scope and Timing of the Audit
- Significant Accounting Policies and Estimates
- Financial Statement Disclosures
- Significant Difficulties Encountered During the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultation with Other Accountants
- Internal Control Matters and Other Significant Findings or Issues
- Fraud

# **COMMUNICATION WITH GOVERNING** BODY

- No issues to report to you
- Questions are welcomed at any time
- Periodic communication with Chair of the Executive and Audit Committee occurs
- Periodic communication with other Board Members
- If an issue were to arise, the Chair of the Executive and Audit Committee and President Schill would be contacted

# COMMUNICATION WITH GOVERNING BODY

## General Comments on the audit:

- Communication throughout year remains strong
  - Monthly meetings with Chief Internal Auditor
  - Periodic meetings with VP Finance and Controller
- Complex accounting situations identified early, resolved before audit begins
- o Thomas Jefferson is quoted as saying "I am a great believer in luck, and I find the harder I work, the more I have of it." Great audit outcomes are not the result of luck, but the result of hard work over the course of a year. Congratulate your team on the results of their hard work.

# **THANK YOU!**

Scott Simpson, Partner Scott.simpson@mossadams.com T (541) 225-6076



MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen Agility Answers.



## Agenda Item #3 - Supplemental

Quarterly Audit Report and Authorization of External Auditor

# Office of Internal Audit Quarterly Report

## December 2016

Report to the Board of Trustees of the University of Oregon Executive and Audit Committee

## TABLE OF CONTENTS

Summary	2
Completed Projects	2
Projects in Progress	. 2
Ongoing Projects	3
Follow-Up Projects	3
Hotline Summary	3
Administrative	3

## **SUMMARY**

The Office of Internal Audit (Internal Audit) provides a quarterly report to assist the President and the Executive and Audit Committee (EAC) with their oversight responsibilities as outlined in the Internal Audit Charter.

The previous quarter saw many positive changes within Internal Audit; two new staff have joined the office, and onboarding and introductory campus trainings continue. A vendor has been selected for periodic internal audit support services and contract details are being finalized. Many of the administrative goals identified for FY17 are well underway. One audit has been completed and the report is being finalized, while another is nearing completion with a report expected later this month.

If there are any questions regarding the content of this report, I am available for discussion. Thank you for your work and your continued support of Internal Audit.

## **COMPLETED PROJECTS**

#### A Review of Purchasing Practices (Reporting Phase)

Internal Audit performed a review of purchasing practices within Purchasing and Contracting Services (PCS). The objectives of the audit were to evaluate the University's purchasing processes to determine if procurements requiring a contract comply with applicable laws and ensure fair competition and to perform an assessment of the efficiency and effectiveness of purchasing practices across campus.

As learned through other audits, a review of one unit cannot provide assurance regarding processes across the University. In addition, PCS began implementing significant changes in recent months, which have had an impact on the audit and conclusions reached. Changes include a new management team, a new location, and revisions of policies and procedures. In order to add value during this time of transition and change, Internal Audit adjusted the audit objective to be an evaluation, or gap analysis, of best practice guidance for improving contracting on campus, published by United Educators, compared to existing processes. PCS was provided with the gaps identified and the report is currently being finalized.

## **PROJECTS IN PROGRESS**

## Sensitive Data Audit

Information security/privacy and data management were noted as key risks in the FY16 IT risk assessment. Internal Audit, in conjunction with Baker Tilly, conducted a review of the processes for securing sensitive data by certain units. The objective of the audit was to identify where the University's sensitive data is stored, who has access to it, and how the data is being protected. To meet

these objectives, each IT unit's implementation of the University's "Minimum Security Procedures for Devices with Sensitive Data" was analyzed. While the audit is still in progress, we have noted that all IT units are each implementing some, but not all, minimum security procedures across all systems in their respective areas. Internal Audit also noted that in order to more effectively protect the University's sensitive data, the minimum security procedures should be updated to include more specific security practices and suggested tools for implementation. Internal Audit is currently in the process of drafting a report and plans to finalize the report in December.

#### Athletics Risk Assessment

Internal Audit began this project in the previous year and it was put on hold due to office turnover. The initial planning phase was completed and preliminary objectives were identified. These include gaining an understanding of the athletics program in order to identify inherent risks and identifying systems and processes along with related controls that are intended to mitigate these risks. These results will be used to develop a multiple year, risk based audit plan. Work on this project is expected to resume in December.

## **ONGOING PROJECTS**

*Advising*: The FY17 audit plan includes time for advising activities. Internal Audit continues to offer training on internal controls, risk, and fraud awareness. Additionally, we have initiated a facilitated internal control self-assessment in one unit; this is a pilot program that will be refined and used in other areas of campus in the coming year.

*External Audit Coordination*: Internal Audit is charged with coordinating and providing oversight for other control and monitoring functions, including external audit. During the past quarter, Moss Adams issued their report on the 2016 annual financial report. This included a clean opinion on the financial statements and on the University's internal control over financial reporting.

#### **FOLLOW-UP PROJECTS**

Internal Audit will be performing follow-up work on completed projects to ensure any audit findings and action plans are implemented. Based on review of projects completed in fiscal year 2015, there were no follow-up projects pending in this quarter.

#### HOTLINE SUMMARY

Internal Audit has received the following requests for investigative services during the current fiscal year. Of these, one has been completed and the other is in progress. Work also continues for those projects from FY16 that were not finalized.

Reporting Sources for FY17 Investigative Services								
Campus Direct to Internal Audit	0							
3rd Party Hotline	2							
Grand Total	2							

It is common for a university our size to have an active hotline. Based on the activity for FY17 so far, there is a need to increase the marketing and outreach to the campus community. Internal Audit had previously identified this as an administrative goal for FY17 and is in the beginning stages.

#### **ADMINISTRATIVE**

Administrative goals were identified in the Annual Risk Assessment and Internal Audit Plan for FY17. Although not complete, progress has been made in each of these areas. Implementation of audit

management software, TeamMate, is underway. Internal Audit staff are currently configuring and testing the settings. Internal policies and procedures have been drafted and reviewed by all staff for compliance with the IIA's International Professional Practices Framework (IPPF), including changes to the IPPF that will be effective in January 2017. Development of self-assessment tools for the campus community is underway, with necessary updates expected to be identified through the pilot facilitated self-assessment project. Contacts have been identified and planning is currently underway for a student worker program.