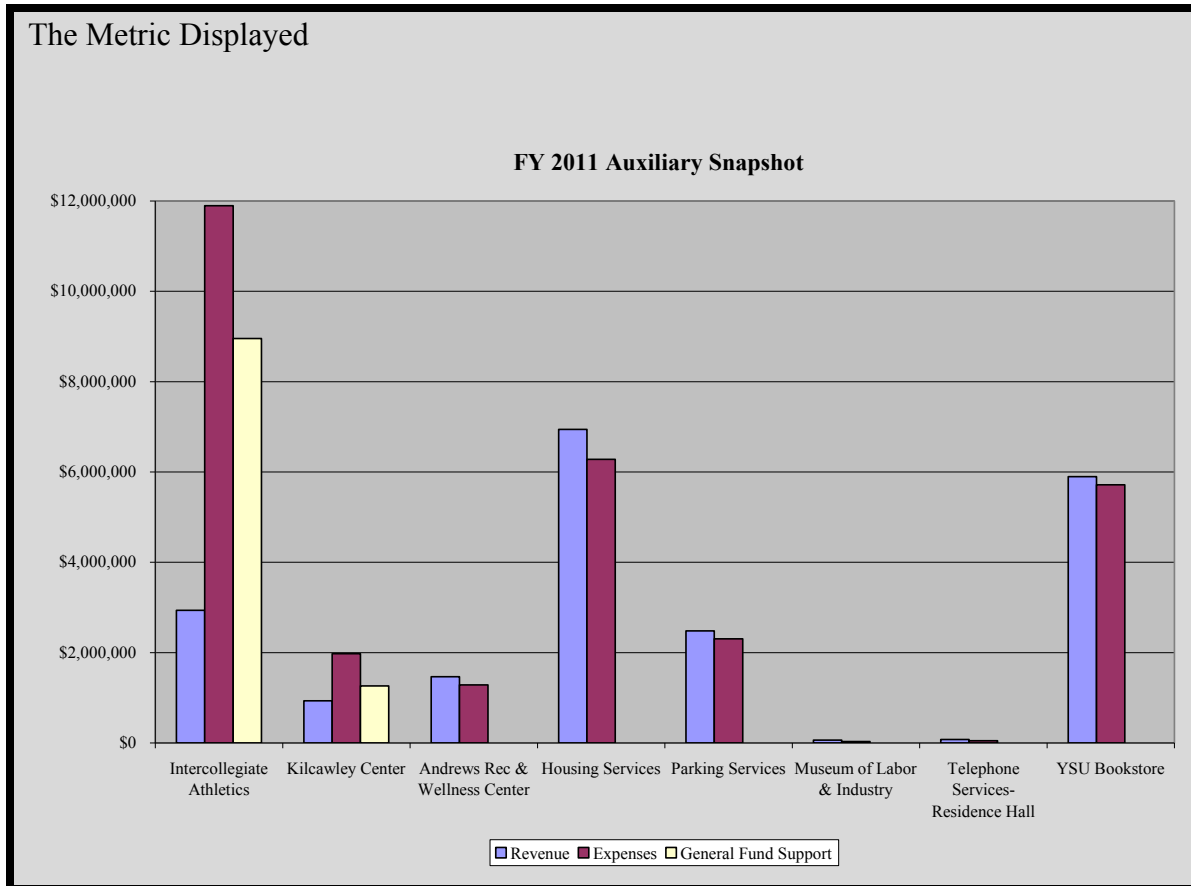


YSU 2020: Board of Trustees Metrics

Cornerstone: Accountability & Sustainability

Metric: Auxiliaries Profit and Loss

Date: October 2011



Analysis of Metric to Date

The primary objective will be to reduce auxiliaries' reliance on University general fund support, where applicable. For each of the University's auxiliary units, the variables that will be reviewed and analyzed include:

- Proportion of budget supported by University general funds.
- Change (over time) in proportion of budget supported by University general funds.
- Excess or shortfall of revenues above or below expenses.
- Extent to which the auxiliary enterprise supports related debt service obligations.
- Ability to build and maintain operating and plant reserves.

Plans to Improve Metric or Assessment of Future Directions of the Metric

What will we do and in what time frame to reach the next metric target or what factors will determine what we believe the next metric value will be?

- Each of the University's eight auxiliary units is unique and critical to the mission of the University.
- Six auxiliary units—Parking Services, Housing Services, Andrews Recreational & Wellness Center, the YSU Bookstore, Telephone Services-Residence Hall, and the Museum of Labor & Industry—are already self-supported enterprises that receive no direct support from the University general fund budget. While these units will be included in the analysis, there will be a greater focus on the two units that are subsidized by University general funds: Intercollegiate Athletics and the Kilcawley Student Center.
- In addition to data analysis, a contextual analysis will also be required. For example, there may be sufficient logic and justification for subsidizing certain auxiliary units. As component units of a public university, profit margins are not necessarily appropriate measures for university auxiliaries.