



Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 27 – April 6, 2022 | 12:00-4:00pm
Public Meeting: via [Zoom](#) | Meeting ID: 893 4057 7194
Phone: +1-253-215-8782

AGENDA

I. CALL-TO MEETING / ROLL CALL

II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS

III. CONSENT AGENDA

- 1) Approval [February 2, 2022 Meeting Minutes](#) (page 3)

IV. ACTION ITEMS:

- 1) [FY2021 Single Audit](#) | *Shadron Lehman, Interim Controller* (page 8)
- 2) [Tuition & Fees for 2022-23 Academic Year & Summer 2022](#) | *Dr. Ana Karaman, Vice President Finance & Administration* (page 32)
- 3) [FY2022 Management Report \(as of Feb. 28, 2022\)](#) | *Camarie Moreno, Director of Budget & Planning* (page 74)

V. REPORTS & DISCUSSION ITEMS:

- 1) [University Budget Advisory Committee](#) (UBAC) | *co-chair Cara Groshong* (page 85)
- 2) University Technology Advisory Committee (UTAC) | *co-chair Bill Kernan*
- 3) [Finance & Administration Report](#) | *Dr. Ana Karaman, Vice President Finance & Administration* (page 86)
 - a) Capital Planning & Construction (CPC) Update | *Dr. Ana Karaman, Vice President for Finance & Administration and Gabriela Eyster, Interim Director of Capital Planning & Construction*
 - b) Human Resources Update | *Dr. Ana Karaman, Vice President for Finance & Administration and Heather Mercer, Interim Executive Director of Human Resources*
 - c) [Cash flow projections](#) | *Dr. Ana Karaman, Vice President for Finance & Administration and Darin Silbernagel, Treasurer*
 - d) [Update on Quasi Endowment Performance projections](#) | *Dr. Ana Karaman, Vice President for Finance & Administration and Darin Silbernagel, Treasurer*



e) February 2022-March 2022 F&A Divisional Update | *Dr. Ana Karaman, Vice President for Finance & Administration*

VI. APRIL 20, 2022 BOARD MEETING PREPARATION

VII. UPDATES AND AROUND-THE-TABLE

VIII. ADJOURNMENT

**Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 26 – February 2, 2022
12:00-4:00pm
Public Meeting: via [Zoom](#) | Meeting ID: 864 5879 3996
Phone: +1-253-215-8782**

Draft Minutes

I. CALL-TO MEETING / ROLL CALL

Chair Cec Koontz called the meeting to order at 12:05pm.

The following Trustees were present:

Jerry Ambris
Leah Mitchell
Dave Foster
Cec Koontz

Others present:

Camarie Moreno
Lacey Davis
Ana Karaman
Darin Silbernagel
Jay Kenton
Kristin Diggs
Cara Groshong
Bill Kernan
Cole Boeck
Dona Vasas
Heather Mercer
Marion Barnes
Chelle Batchelor
Rick Williams
Michael Smith

II. CONSENT AGENDA

Approval of [November 4, 2021 Meeting Minutes](#)

Trustee Jerry Ambris motioned to approve the meeting minutes, Trustee Dave Foster seconded the motion, and the approval of the minutes passed unanimously.

III. ACTION ITEMS:

1) FY2021 Financial Statements Audit

Vice President Ana Karaman discussed the Financial Statements Highlights on page 10 of the docket. The Total Net Position increased by \$5.162M. This is primarily due to an increase in capital assets as a result of building upgrades and improvement to campus infrastructure. The Restricted Expendable Net Position increased by \$5.014M. Unrestricted Net Position decreased by \$6.863M which is primarily due to changes in OPEB and PERS calculations. Operating Revenues decreased by \$4.433M due to the continued decline in enrollment and because of the impacts from the COVID-19 pandemic. Operating Expenses decreased by \$11.115M due to campus-wide efforts to reduce spending. Due to the decline in revenues, WOU's cash position decreased by \$7.768M.

Chair Koontz suggested making it clear that the committee is talking in millions and not thousands for presenting this at the full board meeting on February 16, 2022.

Kristin Diggs from Eide Bailly presented on the 2021 Financial Statements Audit in Appendix A. Kristin explained that this report is an unmodified opinion which is a clean opinion. Based upon Eide Bailly's testing, they were comfortable with the balances that management prepared in the financial statement packet presented in the docket. This year was relatively quiet as it relates to new accounting standards that are applicable to WOU. Next year there will be a new leasing standard that will be applicable to the institution. Kristin encouraged everyone to keep that in mind for next year for the 2022 audit.

Trustee Leah Mitchell motioned that the committee accept the staff recommendation as presented on page 11 of the docket, Trustee Dave Foster seconded the motion, and the recommendation passed unanimously.

2) [FY2022 Management Report \(as of Dec. 31, 2021\)](#)

Ana Karaman and Camarie Moreno, Director of Budget and Planning discussed the management report on page 12 of the docket. Ana Karaman highlighted that this year's projections used different methodology for two categories (compared to the typical methodology of using prior year rates). Last year (2021) was atypical because less people were on campus. Using last year's (2021) percentages would make it appear like WOU was on a spending spree, but using the 2019-2020 percentages as a comparison to 2022 is a more normal spending pattern, so that is what was used. The second difference is in payroll which is due to pay adjustments that occurred after the university reached agreements with both SEIU and WOUFT. Therefore, the projection is built on the assumption that the remaining six months of payroll for the year will be equivalent to a 2% increase from December.

Camarie Moreno shared that the report is on track with what would be expected. Revenues have decreased which is a result of declining enrollment. Fall term 2021 was down 12% from fall term 2020. Winter term 2022 is about 10% down from winter term 2021. There is also a big decrease in online course fees. However, please remember that during FY2021 almost all

courses were online and this was referred to as a one-time influx into E&G funds because of COVID-19. Fee remissions are lagging behind last year. State appropriations have increased because the PUSF received a higher appropriation. \$1.5M HEERF III (ARP) funds have been drawn. Expenses are trailing slightly less for personnel which is due to campus wide initiatives to reduce expenses. Services and Supplies (S&S) are high in comparison to 2021, but that was an atypical year so this increase reflects more of a normal year.

Auxiliaries revenues are picking up compared to where auxiliaries were this time last year. Camarie shared that for a reference point WOU is at 9.3 million in auxiliary revenues, which is 5.7 million more than where the university was at the previous year, but back in 2019 (before COVID) auxiliaries were at 11 million. For E&G on the revenue side, it is projected that university is close to being on budget. An increase in grant activity is helping with indirect revenues. Other Revenues are coming in slightly under where initially projected. The Budget & Planning Office is projecting coming in under budget by about \$600,000 on personnel, and that is due to typical salvage savings. Overall, WOU is looking at a 3.2 million dollar deficit in Operating Net Revenue less Expenses. The One-Time Activities include the anticipated 3 million dollars in HEERF reimbursements.

Trustee Leah Mitchell motioned that the committee accept the recommendation as presented on page 16 of the docket, Trustee Jerry Ambris seconded the motion, and the recommendation passed unanimously.

IV. REPORTS & DISCUSSION ITEMS:

1) [University Budget Advisory Committee \(UBAC\)](#)

Co-Chair Cara Groshong explained the University Budget Advisory Committee (UBAC) report on page 25 of the docket. The Committee has campus Budget Conversations scheduled through June. The committee also revised the UBAC mission statements and term limits (from 2 years to 4 years). Chair Koontz asked if the meetings were hybrid or fully remote and Cara explained that the presentations take place via Zoom. The presentation component is recorded, and then the recording stops so that staff members can have an informal conversation to ask budget-related questions. All UBAC Budget Conversation recordings are posted on the UBAC website. Ana Karaman pointed out that an additional change is that UBAC will play a more active role in developing the budget for the next academic year. Trustee Dave Foster asked if UBAC would continue its work in evaluating initiatives or if that is being discontinued. Cara shared that UBAC will still accept proposals for efficiencies, but that other initiatives are on hold for now.

2) [University Technology Advisory Committee \(UTAC\)](#)

Co-Chair Chelle Batchelor discussed the University Technology Advisory Committee (UTAC) report on page 27 of the docket. Chelle explained that the December 2021 meeting focused on enrollment and retention which included Marion Barnes to discuss a marketing perspective and Mike Baltzley also presented on the winter modality survey. Chelle also described the reports

from the three UTAC Subcommittees which consist of the Technology Accessibility Subcommittee, the Technology Plan Subcommittee, and the Reporting Needs and Tools Subcommittee.

3) [Finance & Administration Report](#)

Ana Karaman presented the Finance & Administration Report on page 28 of the docket.

Chelle Batchelor provided an update on the Student Success Center Stakeholders Committee. This included the mission statement which was created through a collaborative process. The committee also did some tabling events to gather student input on what they envision for the Werner University Center, the Hamersley Library, and the Student Success Center. Input from students helped the committee understand that the Student Success Center will be focused on academic success and begin their work on identifying the services and programs that will be housed in that building.

Ana Karaman provided an update on the Freedom Center and shared that Co-Director Makana Ripley resigned and Michaela Loggins is now the interim Freedom Center Director. Ana also discussed the activities the center has planned for the month of February. Once WOU hires an Executive Director of Diversity, Equity, and Inclusion, this person will transition into serving as the Freedom Center Advisor.

Michael Smith, Director of Capital Planning and Construction provided an update on the steam pipe line on Monmouth Avenue. The area of work has been moved further south on Monmouth avenue by the Church street intersection. Materials will be arriving soon and will be stored in the original work site where the work trailers were located. The target completion date is April, and then another phase of work will begin if WOU is given more funding from the legislature. Jay Kenton and Dave McDonald have approached the legislation about this financial need of 16.5 million dollars.

Ana Karaman provided an update on the disbursements of the American Rescue Plan (ARP) Higher Education Emergency Relief Fund (HEERF) dollars on page 28 of the docket. WOU has an ARP work group which includes students and staff members. Dona Vasas, Bursar & Banner Systems Auditor shared some highlights on the round 2 disbursements. The committee decided that each student will receive \$450 winter term as the base award, which resulted in 3,410 students receiving this amount. 112 New Pell recipients received an enhanced award of \$600.

Both Heather Mercer, Interim Executive Director of Human Resources, and Bill Kernan, Director of University Computing Solutions provided an update on the implementation of Web-Time Entry. As of February 1, 2022, all unclassified staff are using Web-Time Entry. This is streamlining processes by moving from paper timesheets to electronic timesheets.

Darin Silbernagel, University Treasurer provided an update on the Cash Flows on page 31 of the docket. Based on December 31, 2021 actuals, it is estimated that the FY22 end cash will

be at \$22,847,144. Ana Karaman also provided an update on the WOU Quasi Endowment Investment Values as of December 31, 2021.

V. FEBRUARY 16, 2022 BOARD MEETING PREPARATION

VI. UPDATES AND AROUND-THE-TABLE

VII. ADJOURNMENT

Trustee Jerry Abris motioned to adjourn, all the Trustees signified by saying aye and the meeting ended at 2:19pm.

Finance & Administration Committee (FAC), Fiscal Year Ended June 30, 2021, Single Audit

The public accounting firm, Eide Bailly LLP (hereinafter “Auditor”), has performed testing of the University’s compliance with certain provisions of laws, regulations, contracts, and grant agreements. This testing resulted in a report on compliance for each major federal program, a report on internal control over compliance, and a report on expenditures of federal awards, as required by Uniform Guidance.

These reports and detailed findings are provided in the Federal Awards Reports in accordance with Uniform Guidance, which communicates certain matters related to the conduct of the audit to those who have responsibility for oversight of the financial reporting process.

The Auditor issued their opinion that the University complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of the University’s major federal programs.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee recommend to the Board of Trustees to accept the fiscal year ended June 30, 2021, Single Audit and Management’s proposed Corrective Action Plan.



March 15, 2022

To the Board of Trustees
Western Oregon University
Monmouth, Oregon

We have audited the financial statements of Western Oregon University (the University) as of and for the year ended June 30, 2021, and have issued our report thereon dated December 15, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated May 17, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Western Oregon University solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the University's major federal program compliance, is to express an opinion on the compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the University's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 15, 2021. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 15, 2021, except for our report on the schedule of expenditures of federal awards, for which the date is March 15, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Western Oregon University is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Collectability of receivables and student accounts are based on past history and current market conditions. We reviewed the underlying assumptions and past history to determine that the estimate appears reasonable.

The remaining obligation under the other postemployment benefit (OPEB) plans is based on actuarial estimates provided by Milliman and audited by independent auditors. We evaluated the key factors and assumptions used to develop the OPEB assets/(liabilities) in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability is based on actuarial estimates provided by the Oregon Public Employee Retirement System (OPERS). We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of lost revenue for HEERF funding. The University computed lost revenue by projecting what total lost revenue would be for the 2020-2021 and 2019-2020 school year as a result in the drop in attendance for tuition and related auxiliary revenue streams.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the University's financial statements relate to:

Note 13 – Employee Retirement Plans – This describes the details and assumptions of the Oregon Public Retirement System (OPERS) Plan and the related net pension liability.

Note 14 – Other Postemployment Benefits (OPEB) – This describes the details of the postemployment benefit plans.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individual and in the aggregate, to the financial statements taken as a whole:

- To pass on an entry where revenue was recognized in the prior year associated with the Higher Education Emergency Relief Funding that should have been recognized in the current year. This resulted in net position being overstated by \$327,500 and revenue and associated change in net position being understated in the current year by \$327,500.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the University's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated December 15, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the University, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the University's auditors.

Other Matters

The financial statements include the financial statements of Western Oregon University Development Foundation (the Foundation), which we considered to be a significant component of the financial statements of the University. The financial statements of the Foundation were audited by other auditors, and we did not assume responsibility for the audit performed by the other auditors, rather we have referred to their audit in our report. Our decision to refer to the report of the other auditor is based our evaluation of the materiality of the Foundation with respect to the financial statements as a whole. Our audit procedures with respect to the Foundation included required correspondence with the other auditor, obtaining and reading their auditor's report and the related financial statements, and other procedures as considered necessary.

This report is intended solely for the information and use of the members of the Board of Trustees, State of Oregon, and management of Western Oregon University and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho



Federal Awards Reports in Accordance with the Uniform
Guidance
June 30, 2021

Western Oregon University

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor’s Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6

Notes to Schedule of Expenditures of Federal Awards 9

Schedule of Findings and Questioned Costs 10



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Western Oregon University
Monmouth, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Western Oregon University (the University) and its discretely presented component unit, as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2021. Our report includes a reference to other auditors who audited the financial statements of Western Oregon University Development Foundation (the Foundation), as described in our report on the University’s financial statements. The audit of the financial statements of the Foundation were not performed in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance that are reported on separately by those auditors of Western Oregon University Development Foundation.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University’s internal control. Accordingly, we do not express an opinion on the effectiveness of the University’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Boise, Idaho
March 15, 2022



Independent Auditor’s Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Trustees
Western Oregon University
Monmouth, Oregon

Report on Compliance for the Major Federal Program

We have audited Western Oregon University’s (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the University’s major federal program for the year ended June 30, 2021. The University’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on the compliance for the University’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about the University’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the University’s compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the University and its discretely presented component unit as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 15, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Boise, Idaho

March 15, 2022, except for our report on the schedule of expenditures of federal awards, for which the date is December 15, 2021.

Western Oregon University
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed-Through to Subrecipients
Department of Education				
<u>Direct Programs</u>				
Student Financial Aid Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007	Not Applicable	\$ 276,320	\$ -
Federal Work-Study Program	84.033	Not Applicable	235,749	-
Federal Perkins Loans	84.038	Not Applicable	2,998,872	-
Federal Pell Grant Program	84.063	Not Applicable	6,944,680	-
Federal Direct Student Loans	84.268	Not Applicable	18,987,252	-
Teacher Education Assistance for College & Higher Education Grants	84.379	Not Applicable	175,683	-
Total Student Financial Aid Cluster			<u>29,618,556</u>	<u>-</u>
TRIO Cluster:				
TRIO Student Support Services	84.042	Not Applicable	456,022	-
TRIO Upward Bound	84.047	Not Applicable	289,127	-
Total TRIO Cluster:			<u>745,149</u>	<u>-</u>
Rehabilitation Services				
Vocational Rehabilitation Grants to States	84.126	DHS Agreement 161953	76,860	-
Rehabilitation Long-Term Training	84.129	Not Applicable	394,287	-
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	84.160	DASPS-2342-15 AMDMT #1	337,739	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	Not Applicable	232,169	-
Passed -through:				
CEEDAR Center				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	ODE Subgrant 43119	8,006	-
Oregon State University				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	OSU Subaward ED197A-A	47,796	-
Subtotal CFDA 84.325			<u>287,971</u>	<u>-</u>
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities				
COVID - 19: Higher Education Emergency Relief Student Aid Portion	84.326	Not Applicable	126,245	-
COVID - 19: Higher Education Emergency Relief Aid Portion	84.425E	Not Applicable	2,793,385	-
COVID - 19: Higher Education Emergency Relief Institutional Portion	84.425F	Not Applicable	11,384,384	-
Subtotal CFDA 84.425			<u>14,177,769</u>	<u>-</u>
<u>Total Department of Education Direct Programs</u>			<u>45,764,576</u>	<u>-</u>

Western Oregon University
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed-Through to Subrecipients
<u>Pass-Through Programs</u>				
Oregon Department of Education Special Education Grants to States(IDEA, Part B)	84.027	ODE SUBAWARD 54284	33,477	-
Total Department of Education			<u>45,798,053</u>	<u>-</u>
Department of Health and Human Services				
<u>Pass-Through Programs</u>				
Oregon Department of Education 477 Cluster				
Child Care and Development Block Grant	93.575	ODE 13898	1,564,447	-
Child Care and Development Block Grant	93.575	ODE AGREEMENT 12501	214,267	-
Child Care and Development Block Grant	93.575	ODE Agreement 11407 ADM 1	74,805	-
Subtotal CFDA 93.575			1,853,519	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	ODE Agreement 12688	1,064,839	89,640
Total 477 Cluster			<u>2,918,358</u>	<u>89,640</u>
Strength Public Health Systems to Improve Protect Nation's Oregon Childhood Development Coalition Research and Development Cluster: Head Start	93.421 93.708	ODE Agreeemnt 12941 Letter of Agreement	300,812 14,408 *	- -
Total Department of Health and Human Services			<u>3,233,578</u>	<u>89,640</u>
Department of Justice				
<u>Direct Programs</u>				
Crime Victim Assistance	16.575	Not Applicable	15,649	-
Public Safety Partnership and Community Policing Grants	16.710	Not Applicable	731	-
Edward Byrne Memorial Competitive Grant Program	16.751	Not Applicable	731	-
<u>Total Department of Justice Direct Programs</u>			<u>17,111</u>	<u>-</u>
<u>Pass-Through Programs</u>				
Tribal Law and Policy Institute Tribal Court Assistance Program	16.608	UND0024465-S1	107,833	-
Tribal Court Assistance Program	16.608	TLPI SUB-CONTRACT	15,122	-
<u>Total Department of Justice Pass-Through Programs</u>			<u>122,955</u>	<u>-</u>
Total Department of Justice			<u>140,066</u>	<u>-</u>

Western Oregon University
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed-Through to Subrecipients
National Science Foundation				
Passed -through:				
University of Alabama Education and Human Resources	47.076	A21-0014-S001	20,784	-
Research and Development Cluster:				
Oregon State University Social, Behavioral, and Economic Sciences	47.075	S2241B-A	25,793 *	-
Pacific Luthern University Education and Human Resources	47.076	2020-4843-TRI-SG	<u>7,930 *</u>	<u>-</u>
Total National Science Foundation			<u>54,507</u>	<u>-</u>
Department of Treasury				
Passed -through:				
Oregon Health Authority COVID-19: Coronavirus Relief Fund	21.019	Not Available	152,487	-
Polk County, Oregon COVID-19: Coronavirus Relief Fund	21.019	IGA 2021-4928-LEG-DM	<u>165,258</u>	<u>-</u>
Total Department of Treasury			<u>317,745</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 49,543,949</u>	<u>\$ 89,640</u>
* Subtotal of the Research and Development Cluster			<u>\$ 48,131</u>	

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Western Oregon University (the University) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the University, it is not intended and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are recognized on the accrual basis of accounting except for expenditures passed through to sub-recipients, which are recognized on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The University has not elected to use the 10% de minimis cost rate.

Note 4 - Federal Student Loan Programs

The federal student loan programs listed subsequently are administered directly by the University and balances and transactions relating to these programs are included in the University's basic financial statements. Loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2021, consists of:

<u><i>Federal Financial Assistance Listing</i></u>	<u><i>Program Name</i></u>	<u><i>Outstanding Balance at June 30, 2021</i></u>
84.038	Federal Perkins Loan Program	\$2,331,666

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing</u>
COVID-19: CARES Act Higher Education Emergency Relief Fund - Student	84.425E
COVID-19: CARES Act Higher Education Emergency Relief Fund - Institutional	84.425F
Dollar threshold used to distinguish between type A and type B programs:	\$1,486,318
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

There were no findings relating to the financial statement audit.

Section III – Federal Award Findings and Questioned Costs

2021-001

Direct Programs – Department of Education

Federal Financial Assistance Listing: 84.007, 84.033, 84.063, 84.038, 84.268, 84.379

Student Financial Aid Cluster

Special Tests and Provisions: NSLDS Withdrawal Date

Significant Deficiency in Internal Controls over Compliance

Criteria:

34 CFR section 685.309 states that an Institution shall ensure that all information reported to the Department of Education is within the required time frame. The NSLDS Enrollment Reporting Guide further states that the information that is reported to the Department of Education is accurate in addition to timely.

Condition:

During our testing of students that were disbursed financial aid during the 2020-21 school year, there were four instances in which the students' status change date per University records did not match the dates reported to NSLDS.

Cause:

The withdrawal date was incorrectly reported to NSLDS.

Effect:

The withdrawal date for 4 of the 45 students sampled for Status Change testing was reported incorrectly to NSLDS.

Questioned Costs:

None.

Context/Sampling:

A non-statistical sample of 45 students out of 224 students were selected for testing.

Repeat Finding from Prior Year(s):

Yes, see finding 2020-001.

Recommendation:

We recommend that the University implement a control process in which the NSLDS system is updated between the Registrar's office and the Student Financial Aid's office. The University should also periodically monitor this process to ensure that it is working effectively.

Views of Responsible Officials

Management agrees with the finding.

2021-002

Direct Programs – Department of Education

Federal Financial Assistance Listing: 84.425E, 84.425F

COVID – 19: Higher Education Emergency Relief Student Aid Portion, COVID – 19: Higher Education Emergency Relief Institutional Portion

Reporting

Material Weakness in Internal Controls over Compliance

Criteria:

The CARES Act 18004(e) and the CRRSAA 314(e) requires an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in such a manner as the secretary may require.

Condition:

During our testing over the reporting for the HEERF student and institutional Funds, the reports that were required to be filed during the fiscal year were not filed by the required timeframe.

Cause:

The University did not have an adequate control system in place to ensure that the reports required to be filed for HEERF student and institutional funds were filed timely.

Effect:

The reports required to be filed for the HEERF Student and Institutional funds were not filed timely.

Questioned Costs:

None

Context/Sampling:

All reports required to be filed during the year for the HEERF student and institutional funds were tested (a total of 6 reports were filed during the fiscal year).

Repeat Finding from Prior Year(s):

No.

Recommendation:

Management should have a process in place to ensure that all reports are filed within the required timeframe.

Views of Responsible Officials

Management agrees with the finding.

Management's Response to Auditor's Findings:
Summary Schedule of Prior Audit Findings and
Corrective Action Plan
June 30, 2021

Prepared by Management of
Western Oregon University

Summary Schedule of Prior Audit Findings

Yellow Book

No Yellow Book findings.

Single Audit

Finding 2020-001

Federal Agency Name: Department of Education

Program Name: Student Financial Aid

Federal Financial Assistance Listing: 84.007, 84.003, 84.063, 84.038, 84.268, 84.379

Special Tests and Provisions: NSLDS Withdrawal Date

Significant Deficiency in Internal Controls over Compliance

Initial Fiscal Year Finding Occurred: 2018

Finding Summary: During testing of students that were disbursed financial aid during the 2019-20 school year, there were five instances in which the students' withdrawal date per the Return of Title IV Aid (R2T4) calculation worksheets did not match the dates reported to NSLDS.

Status: Finding not corrected in the current year. See finding 2021-001.

Finding 2020-002

Federal Agency Name: Department of Education

Program Name: Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities

Federal Financial Assistance Listing: 84.326

Cash Management

Significant Deficiency in Internal Controls over Compliance

Initial Fiscal Year Finding Occurred: 2020

Finding Summary: During the testing over the cash draw down process, it was noted that there was no independent review of one of the five sampled draws prior to submitting for reimbursement. The University implemented a process in October 2019 for an independent review of cash draws; however, for the item noted, this was drawn down prior to the updated process.

Status: Finding corrected in the current year.

Finding 2020-003

Federal Agency Name: Department of Education

Program Name: COVID – 19: CARES Act – Higher Education Emergency Relief Fund - Institutional

Federal Financial Assistance Listing: 84.425F

Cash Management

Other Noncompliance

Initial Fiscal Year Finding Occurred: 2020

Finding Summary: During the testing of compliance with Cash Management, the institutional funds were all drawn down in May, which was prior to when the actual cash outlay was associated with the institutional funds.

Status: Finding corrected in the current year.

Finding 2020-004

Federal Agency Name: Department of Education

Program Name: COVID – 19: CARES Act – Higher Education Emergency Relief Fund - Institutional

Federal Financial Assistance Listing :84.425F

Allowable Costs/Cost Principles

Other Noncompliance

Initial Fiscal Year Finding Occurred: 2020

Finding Summary: The \$1.8M in funds that were reported on the Schedule of Expenditures of Federal Awards under the Higher Education Emergency Relief Funds for the institutional piece related to faculty payroll for the Spring semester when the University went remote through the end of the term due to “changes in delivery of instruction.”

Status: Finding corrected in the current year.

Yellow Book

No yellow book findings noted in the current year.

Single Audit

Finding 2021-001

Federal Agency Name: Department of Education

Program Name: Student Financial Aid Cluster

Federal Financial Assistance Listing: 84.007, 84.033, 84.063, 84.038, 84.268, 84.379

Special Tests and Provisions: NSLDS Withdrawal Date

Significant Deficiency in Internal Controls over Compliance

Finding Summary: During the testing of students that were disbursed financial aid during the 2020-21 school year, there were four instances in which the student's status change date per University records did not match the dates reported to NSLDS.

Responsible Individuals: Director of Financial Aid.

Corrective Action Plan: Management agrees with this finding. The Assistant Director of Financial Aid processes official withdrawals from the university and uses only one date—namely, the date the student initiated their withdrawal from WOU which is then picked up for reporting to the National Student Clearinghouse (NSC) from the Registrar; NSC then reports the same date to NSLDS. However, there have been issues with the reporting either not being done at all or the incorrect date being reported by the Registrar's Office. There have been no findings on the R2T4 calculation performed by the Financial Aid Office.

Unofficial withdrawal dates are added to NSLDS by the Financial Aid Office but there are no findings with reporting dates to NSLDS. The Financial Aid Office typically uses a course's last day of attendance reported by faculty, to determine the student's last day of attendance which is then used for reporting to NSLDS.

The Office of Financial Aid will design a process with the Registrar to ensure that, where exceptions between two dates occur, that the Registrar's Office is picking up the correct reporting date.

Anticipated Completion Date: June 30, 2022.

Finding 2021-002

Federal Agency Name: Department of Education

Federal Financial Assistance Listing: 84.425E, 84.425F

Program Name: COVID-19: Higher Education Emergency Relief Student Aid Portion, COVID-19: Higher Education Emergency Relief Institutional Portion
Reporting

Material Weakness in Internal Controls over Compliance

Finding Summary: During the testing over the reporting for the HEERF student and institutional funds, the reports that were required to be filed during the fiscal year were not filed by the required timeframe.

Responsible Individuals: Director of Budgeting; HEERF Operations and Policy Analyst

Corrective Action Plan: Management agrees with this finding. The University has resolved the delinquent status of the reporting for periods during fiscal year 2020-21 as of September 2021. In October 2021, the University hired a HEERF Operations and Policy Analyst (Analyst) to oversee the HEERF compliance requirements including reporting. Additionally, the Director of Budgeting is responsible to monitor the timely reporting of subsequent reports.

Anticipated Completion Date: Completed in October 2021.

Finance & Administration Committee (FAC), Tuition & Fees

SUMMARY OF RECOMMENDED CHANGES IN TUITION AND FEES FOR 2022-23

Undergraduate:

- 3.19% increase to resident undergraduate tuition (\$6 per credit increase from \$188 to \$194 per credit)
- 2.9% increase to non-resident undergraduate tuition (\$18 per credit increase from \$620 to \$638 per credit)
 - Currently, our non-resident undergraduate tuition is 3.3 times our resident rate. Other Oregon public universities' non-resident tuition ranges from 2.6-3.2 times their resident rates.

Graduate:

- Flat graduate tuition (\$460 per credit)
 - Graduate tuition is assessed at the same rate regardless of residency.

Overall:

- An increase in the health service fee of \$4, bringing the fee to \$154 per term
- No increases to the building, student health building, student rec center building, and matriculation fees
- Online course fee remains at \$53/credit, to be charged to both undergraduate and graduate students based on online course modality
- IFC has changed the fee to \$372 per term for on-campus students and \$200 for fully online/off-campus students 1 (whereas previously the fee was \$355 per term to be charged to all students at credit 1)

Summer:

Summer 2022 tuition rates are included at the same rates as the 2022-23 academic year. Building and student rec center building fees are slightly less than the academic year (as is consistent with historical summer fees). The summer incidental fee remains flat at \$125 to reflect the difference in service level during summer.

Room and board rates:

Housing residence hall rates will remain flat while implementing a 2% increase for Alderview Townhouse and Knox Family Housing. Dining rates reflect a 5% increase to meal plan overhead.

TUITION & FEE ADVISORY COMMITTEE

The Tuition & Fee Advisory Committee (TFAC)'s formal role is to advise the University President on the President's recommendation to the Board of Trustees regarding resident tuition and mandatory enrollment fees for the upcoming academic year. TFAC met six times over the course of winter term to learn about the University budget, how state funding is allocated, review financial projections as well as historical context, hear from the Student Health & Counseling Center, and learn about the overall tuition setting process. TFAC also conducting a campus-wide survey via their Portal and received 1,084 responses. Their recommendation letter is provided, along with the full survey results.

TUITION & FEE ADVISORY COMMITTEE RECOMMENDATION

March 21, 2022

To: President Kenton and the WOU Board of Trustees

Subj: Recommendation from the Tuition & Fee Advisory Committee

After several months of continuous meetings, gathering student input, and many lively discussions as a Committee while trying to keep the student at the forefront of our minds, we recommend a resident undergraduate tuition rate increase of 3.19%, \$6 per credit hour. Although the Committee overall supports this, there were strong feelings towards recommending a lower increase (1-2%). While the committee understands that not every student pays out of pocket, there are many students who do and will feel this increase directly. As a committee and through the results of our student survey (survey results attached), we think it is imperative that the Board direct the university to support rebuilding and strengthening academic programs, faculty supports, and student success human infrastructure.

We estimate that this will result in \$830K of additional revenues, and request that the Board direct the University to reinvest \$150K of these funds in expanding student paid opportunities on campus. These opportunities are vital to our students in prioritizing their education, while being able to financially support themselves, reducing that barrier to higher education. Additionally, we ask the Board to continue to support students via directed fee remissions (as was done with one-time HEERF funds this year) who are close to graduating and have run out of financial aid eligibility to help them to complete their degree.

In our student survey with 1,084 respondents, 640 students said that our current tuition rate of \$188/credit (for resident undergraduates) is the maximum they would be willing to pay for their courses (Question 3). Additionally, we asked students to rank their priorities between affordability, access to health services, access to academic support, on-campus experiences, maintaining quality programs, and other (Question 4). 914 students ranked affordability as one of their top three priorities. This is of concern to our committee, because we fear these students will leave if there is an increase, leading to a greater enrollment decline. On our student survey, also of note in the ranking priorities question (Question 4) was that 770 students ranked maintaining quality programs as one of their top three priorities. We understand that the university has many financial pulls that continue to increase in cost and have begun to see the impact of dwindling resources as students. As a result, our recommendation attempts to balance the needs to sustain the institution as well as the need for affordability for our students. While we recognize that a tuition increase is a component to university financial sustainability, enrollment is even more important.

Additionally, we recommend a 2.67%, \$4/term increase (from \$150 to \$154 per term) for health service fee with a recommendation to use additional funds to diversify staff and provide Spanish-speaking bilingual counselors.

Elizabeth Braatz

Blanca Jimenez

Christopher Smith

Earlene Camarillo

Becka Morgan



Western Oregon
UNIVERSITY

2022 – 2023 Academic Year &
2022 Summer Session
Tuition and Fee Book

Adopted by Western Oregon University Board of Trustees at the April __, 2022, meeting. All prior tuition and fee books are superseded except as to the rights and obligations previously acquired or incurred therein.

2022-23 ACADEMIC YEAR & SUMMER 2022 TUITION

Credits	Undergraduate			Graduate
	Resident	WUE/Texas	Non-Resident	
1	194	291	638	460
2	388	582	1,276	920
3	582	873	1,914	1,380
4	776	1,164	2,552	1,840
5	970	1,455	3,190	2,300
6	1,164	1,746	3,828	2,760
7	1,358	2,037	4,466	3,220
8	1,552	2,328	5,104	3,680
9	1,746	2,619	5,742	4,140
10	1,940	2,910	6,380	4,600
11	2,134	3,201	7,018	5,060
12	2,328	3,492	7,656	5,520
13	2,522	3,783	8,294	5,980
14	2,716	4,074	8,932	6,440
15	2,910	4,365	9,570	6,900
16	3,104	4,656	10,208	7,360
17	3,298	4,947	10,846	7,820
18	3,492	5,238	11,484	8,280
<i>Each Add'l Credit Hour</i>	194	291	638	460

Notes:

(1) Tuition for undergraduate students under the Western Undergraduate Exchange (WUE) program or who are from Texas is assessed at 150% of the resident tuition rate.

(2) Tuition rates apply to all courses regardless of modality (face-to-face, hybrid, online) or location (Monmouth, Salem).

MANDATORY FEES – ACADEMIC YEAR

Credits	Undergraduate Mandatory Fees					Total
	Building	<u>Incidental</u>	Health Service	Student Health Bldg	Student Rec Ctr Bldg	
1	23	372	154	11	42	602
2	25	372	154	11	42	604
3	27	372	154	11	42	606
4	29	372	154	11	42	608
5	31	372	154	11	42	610
6	33	372	154	11	42	612
7	35	372	154	11	42	614
8	37	372	154	11	42	616
9	39	372	154	11	42	618
10	41	372	154	11	42	620
11	43	372	154	11	42	622
12 or more	45	372	154	11	42	624

Notes:

- (1) A one-time Matriculation Fee of \$365 is assessed to all new and transfer undergraduate students.
- (2) Online courses are subject to an online course fee of \$53 per credit.
- (3) Building, Health Service, Student Health Bldg, and Student Rec Ctr Bldg fees are based on Monmouth campus credit hours.
- (4) Students not enrolled at the Monmouth campus are assessed a discounted incidental fee of \$200 and may opt into the Student Rec Ctr Bldg fee to access the Health & Wellness Center.
- (5) Students not enrolled at the Monmouth campus may opt into the Health Service Fee for associated service.

MANDATORY FEES – ACADEMIC YEAR (cont.)

Credits	Graduate Mandatory Fees (Monmouth Campus only)					
	Building	<u>Incidental</u>	Health Service	Student Health Bldg	Student Rec Ctr Bldg	Total
1	23	372	154	11	42	602
2	25	372	154	11	42	604
3	27	372	154	11	42	606
4	29	372	154	11	42	608
5	31	372	154	11	42	610
6	33	372	154	11	42	612
7	35	372	154	11	42	614
8	37	372	154	11	42	616
9 or more	45	372	154	11	42	624

Credits	Graduate Mandatory Fees (WOU:Salem only)	
	<u>Incidental</u>	Total
1 or more	200	200

Credits	Graduate Mandatory Fees (online only)		
	<u>Incidental</u>	Online	Total
1 or more	200	53 per credit	Calculated by credit

Notes:

- (1) A one-time Matriculation Fee of \$315 is assessed to all new and transfer graduate students.
- (2) Online courses are subject to an online course fee of \$53 per credit.
- (3) Building, Health Service, Student Health Bldg, and Student Rec Ctr Bldg fees are based on Monmouth campus credit hours.
- (4) Students not enrolled at the Monmouth campus are assessed a discounted incidental fee of \$200 and may opt into the Student Rec Ctr Bldg fee to access the Health & Wellness Center.
- (5) Students not enrolled at the Monmouth campus may opt into the Health Service Fee for associated service.

MANDATORY FEES – SUMMER 2022

Credits	Undergraduate & Graduate Mandatory Fees					Total
	Building	Incidental	Health Service	Student Health Bldg	Student Rec Ctr Bldg	
1 or more	34	125	154	11	35	359

Notes:

- (1) A one-time Matriculation Fee of \$365 for undergraduate and \$315 for graduate is assessed to all new and transfer students.
- (2) Online courses are subject to an online course fee of \$53 per credit.
- (3) Building, Health Service, Student Health Bldg, and Student Rec Ctr Bldg fees are based on Monmouth campus credit hours.
- (4) Students not enrolled at the Monmouth campus may opt into the Student Rec Ctr Bldg fee to access the Health & Wellness Center.
- (5) Students not enrolled at the Monmouth campus may opt into the Health Service Fee for associated service.

MANDATORY FEES – DESCRIPTION

Fee	Description
Building	This fee is allocated to pay debt service associated with past construction and renovation projects on the WOU campus. Any additional funds collected are put into a reserve or used for small construction projects. The building fee is a mandatory fee assessed to all students taking 1 or more credit hours on the Monmouth campus and varies depending on the number of credits a student is enrolled in.
Incidental	This fee funds services such as Abby’s House, Food Pantry, Access, ASWOU, Athletics, Campus Recreation, Childcare, Creative Arts, Student Engagement, Student Activities Board, Student Media, and WOLF Ride. The Incidental Fee Committee is responsible for recommending the amount and allocation of the incidental fee to ASWOU and the President. The incidental fee is a mandatory fee assessed to all students.
Health Service	The fee is in place to support all the services offered by the Student Health & Counseling Center. The health service fee is a mandatory fee assessed to all students taking 1 or more credit hours on the Monmouth campus; students not enrolled at the Monmouth campus may opt into the fee for associated service.
Student Health Building	This fee is allocated to pay debt service associated with the construction of the Student Health & Counseling Center building. This fee is a mandatory fee assessed to all students taking 1 or more credit hours on the Monmouth campus. This fee began Fall 2016 and will end Spring 2031.
Student Recreation Center Building	This fee is allocated to pay debt service associated with the construction of the Health & Wellness Center. This fee is a mandatory fee assessed to all students taking 1 or more credit hours on the Monmouth campus. This fee began Spring 2010 and will end Spring 2039.
Matriculation (one-time fee)	The matriculation fee is mandatory for all new undergraduate, graduate, and postbaccalaureate students. The fee is \$365 for undergraduates and \$315 for graduates; this is a one-time fee billed at the beginning of your first term at WOU.

Online courses have an additional fee of \$53 per credit.

UNIVERSITY HOUSING AND CAMPUS DINING

	Room and Board Rates				
		Annual	Fall	Winter	Spring
Landers	Standard Double (2 people/2 person room)	8,279	2,898	2,898	2,483
	Single (1 person/1 person room)	10,116	3,541	3,541	3,034
	Super Single (1 person/2 person room)	10,784	3,775	3,775	3,234
Barnum	Deluxe Double (2 people/3 person room)	9,654	3,379	3,379	2,896
	Triple (3 people/3 person room)	8,279	2,898	2,898	2,483
	Single (1 person/3 person room)	11,228	3,930	3,930	3,368
Heritage & Ackerman	Standard Double (2 people/2 person room)	9,122	3,193	3,193	2,736
	Single (1 person/1 person room)	10,116	3,541	3,541	3,034
	Super Single (1 person/2 person standard double)	10,784	3,775	3,775	3,234
Arbor Park	Individual Rate for shared apt. (4 people/apt.) <i>(no meal plan included)</i>	7,400	2,590	2,590	2,220
	Individual Rate for shared apt. (4 people/apt.) <i>(meal plan included)</i>	9,942	3,480	3,480	2,982
Meal Plans	Resident Meal Plan #1	1,350	450	450	450
	Resident Meal Plan #2	1,800	600	600	600
	Resident Meal Plan #3	2,250	750	750	750

Notes:

(1) Room rates to be charged 35% in fall and winter terms and 30% in spring term. Meal plan charges to be distributed evenly each term.

(2) Students residing in all halls other than Arbor Park must select a meal plan. Meal plan overhead of \$2,542 included in room rates for Landers, Barnum, Heritage, and Ackerman.

(3) Rates include \$23 social activity fee and \$30 laundry fee per term.

UNIVERSITY HOUSING AND CAMPUS DINING (cont.)

Family Housing	Knox Street Housing	725/month
	Alderview Townhouse	965/month interior unit; 995/month exterior unit

Notes:

(1) Knox: Includes utilities, internet through Minet fiber, free laundry in community laundry room, \$2 social activity fee per month.

(2) Alderview: Includes utilities, campus internet, washer/dryer in each apartment, \$2 social activity fee per month.

(3) Family Housing does not include meal plans.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee recommend to the Board that it approve the 2022-2023 Academic Year & 2022 Summer Session Tuition and Fee Book as presented.

ADDITIONAL INFORMATION

The University Budget Advisory Committee (UBAC) has been reviewing an FY23 E&G forecast based on four different enrollment scenarios. This has been updated for the proposed tuition rates. Note all the FY23 estimates are preliminary as we are in the early stages of budget development.

FY23 E&G Forecast

As of March 24, 2022

	Scenario 1 -10% UG, -5% GR	Scenario 2 -5% UG, 0% GR	Scenario 3 0% UG, 5% GR	Scenario 4 5% UG, 10% GR
FY23:				
Revenues				
Tuition & Fees (net of remissions)	29,759,292	31,491,095	33,220,126	34,952,418
State Appropriations	32,003,288	32,003,288	32,003,288	32,003,288
Other Revenues	3,222,260	3,222,260	3,222,260	3,222,260
FY23 Recurring Revenues	64,984,840	66,716,643	68,445,674	70,177,966
Expenses				
Personnel	59,700,000	59,700,000	59,700,000	59,700,000
Services and Supplies	10,500,000	10,500,000	10,500,000	10,500,000
Capital Outlay	250,000	250,000	250,000	250,000
Net Transfers	3,500,000	3,500,000	3,500,000	3,500,000
FY23 Recurring Expenses & Transfers	73,950,000	73,950,000	73,950,000	73,950,000
FY23 Recurring Deficit	(8,965,160)	(7,233,357)	(5,504,326)	(3,772,034)
One-Time Activities	(730,255)	(730,255)	(730,255)	(730,255)
Total FY23 Budget Deficit	(9,695,415)	(7,963,612)	(6,234,581)	(4,502,289)
Projected Beginning FY23 Fund Balance	11,364,000	11,364,000	11,364,000	11,364,000
Projecting Ending FY23 Fund Balance	1,668,585	3,400,388	5,129,419	6,861,711
% of Revenues	2.57%	5.10%	7.49%	9.78%

Figure 1: UBAC FY23 E&G preliminary forecast given different enrollment scenarios

Resident UG Credit Rate	\$ Increase	% Increase	Estimated Change in Gross Tuition			
			Scenario 1 -10% UG	Scenario 2 -5% UG	Scenario 3 0% UG	Scenario 4 5% UG
188	-	0.00%	(2,739,470)	(1,369,970)	-	1,368,880
189	1	0.53%	(2,624,608)	(1,248,727)	127,626	1,502,887
190	2	1.06%	(2,489,798)	(1,106,428)	277,417	1,660,167
191	3	1.60%	(2,374,936)	(985,185)	405,043	1,794,174
192	4	2.13%	(2,240,126)	(842,886)	554,834	1,951,454
193	5	2.66%	(2,125,264)	(721,643)	682,460	2,085,461
194	6	3.19%	(1,990,454)	(579,344)	832,251	2,242,741
195	7	3.72%	(1,875,592)	(458,101)	959,877	2,376,748
196	8	4.26%	(1,740,782)	(315,802)	1,109,668	2,534,028
197	9	4.79%	(1,625,920)	(194,559)	1,237,294	2,668,035

Figure 2: Estimated change in gross tuition revenues for FY2023 for each respective resident undergraduate tuition rate given the various enrollment scenarios.

TFAC uses an interactive model while they are developing their recommendation. This model is two-fold, with the first estimating the impact on tuition revenues for the university of different enrollment and tuition rate scenarios that the individual can change, as well as projecting the ending fund balance.

Western Oregon University

Tuition and Fees Projection Model
University Revenue Impact

UG Enrollment Assumption
GR Enrollment Assumption

0.00%
0.00%

	Current Credit Rates	Projected FY23 Credits	FY23 Credit Rates		Rate	Projected FY23 Revenues
			% Increase	Rounded %		
Revenues						
UG Tuition						
UG Resident	188	105,461	3.20%	3.19%	194	20,459,434
UG WUE/Texas	282	22,165			291	6,450,015
UG Non-Resident	620	2,118	3.00%	2.90%	638	1,351,284
GR Tuition	460	8,753	0.00%	0.00%	460	4,026,380
Other		-				2,560,000
Total Gross Tuition		138,497				34,847,113
Online Fees						2,000,000
Other Fees						950,000
Fee Remissions						(6,040,000)
Total Net Tuition & Fees		48.4%				31,757,113
State Appropriations		46.6%				31,720,099
Gifts Grants & Contracts						622,260
Investment						2,000,000
Sales & Services						500,000
Other Revenues						200,000
Total Revenues						66,799,472
Expenses						
Personnel						59,629,661
Service & Supplies						10,076,567
Capital Expense						209,691
Total Expenses						69,915,919
Net Transfers						3,370,772
Total Expenses and Transfers						73,286,691
Recurring Net Revenues less Expenses						(6,487,219)
One Time Activites						(300,431)
Net Revenues less Expenses						(6,186,788)
Beginning Fund Balance						9,694,000
Projected Ending Fund Balnce						3,507,212
% of Revenues						5.25%

Figure 3: A snapshot of TFAC's university revenue projection interactive model

The second piece of the TFAC model looks at the individual student and how that will impact their cost. The model allows the student to change the credit hour load as well as personalize their financial aid awards to see their net impact.

Western Oregon University

Tuition and Fees Projection Model
Individual Impact Estimation

13 UG Credit Hours (average 13/term)
9 GR Credit Hours (full-time 9/term)

	Current Credit Rates	FY23 Credit Rates	Tuition	Building	Health	Incidental	Total Per Term Cost	Total 22-23 Cost	Total 21-22 Cost	Incr. for \$ Increase	Cont. Students % Increase
Undergrad:											
Resident	188	194	2,522	98	154	372	3,146	9,438	9,141	297	3.25%
WUE/Texas	282	291	3,783	98	154	372	4,407	13,221	12,807	414	3.23%
Non-Resident	620	638	8,294	98	154	372	8,918	26,754	25,989	765	2.94%
Graduate	460	460	4,140	98	154	372	4,764	14,292	14,229	63	0.44%

***Mandatory Fee Assumptions**

Building Fees includes \$45 Building Fee (staggered for less than full-time), \$11 Student Health Building Fee, and \$42 Student Recreation Center Building Fee
Health Service Fee is currently \$150, assessed at in-person Credit 1
Incidental Fee is currently at \$355 assessed at Credit 1, and is determined by the Incidental Fee Committee

Out-of-Pocket Cost Analysis (Resident Undergrad):

Total Tuition & Fees 9,438 Financial Aid Award Package based on Total Cost of Attendance
<https://wou.edu/admission/tuition-and-aid/>

Aid:

Pell	-	Approx. 40% of our students are Pell-eligible; maximum is \$6,495
Oregon Opportunity Grant	-	Maximum is \$3,612
Federal Direct Loans	5,500	Maximum for first-year dependent student is \$5,500
Parent PLUS Loans	-	Maximum for first-year student is \$9,500
Private Scholarships	1,000	WOU Scholarships, or external private scholarships
WOU Fee Remissions	1,500	Varies by individual; some students receive up to \$6,000, average award is \$1,500
Total Aid (including loans)	<u>8,000</u>	

Net Cost/(Refund) 1,438 Students also need to pay for housing/other bills

Some examples of Fee Remissions:

Presidential (Merit)	1,000-5,000	Starting at 3.5 GPA
New Student Merit	1,000-5,000	Starting at 3.0 GPA; for incoming students Fall 2022
Bilingual Teacher Scholarship	3,000	
Diversity Commitment	6,000	

Full details can be found here: <https://wou.edu/finaid/scholarships/incoming-students/>

Figure 4: A snapshot of TFAC's individual impact estimation interactive model

The graphs and figures below were presented to TFAC to provide additional context related to tuition and fees.

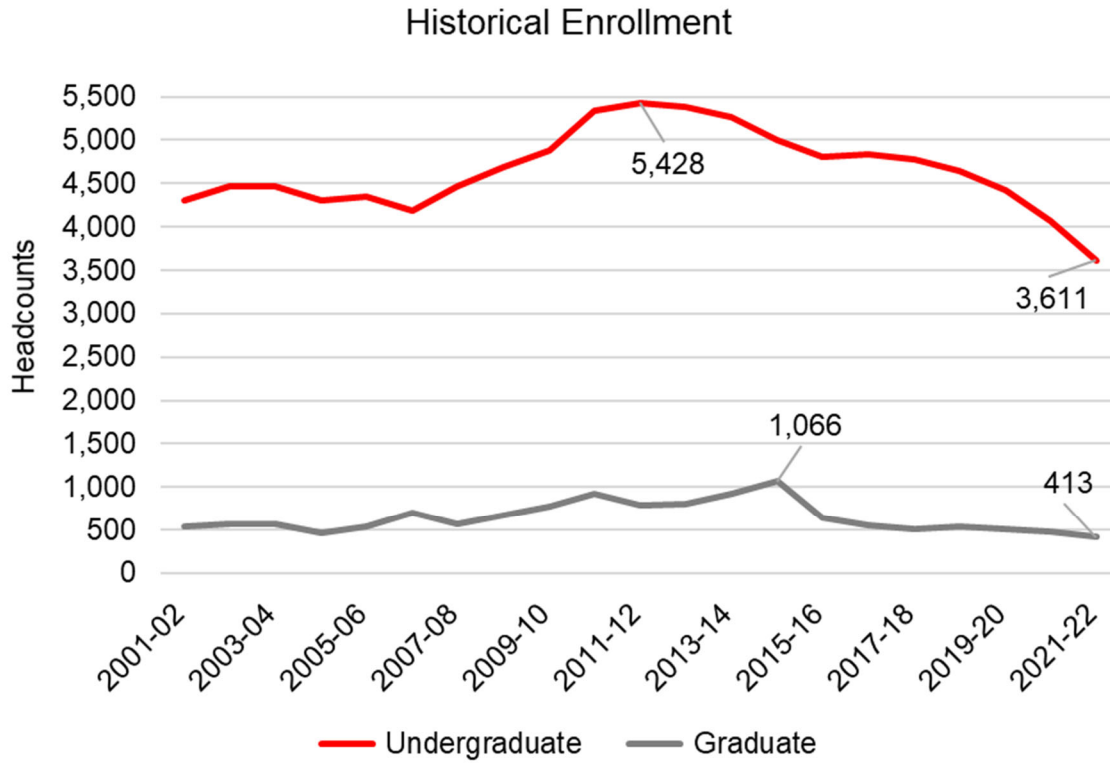


Figure 5: Historical enrollment headcounts (fall-term census)

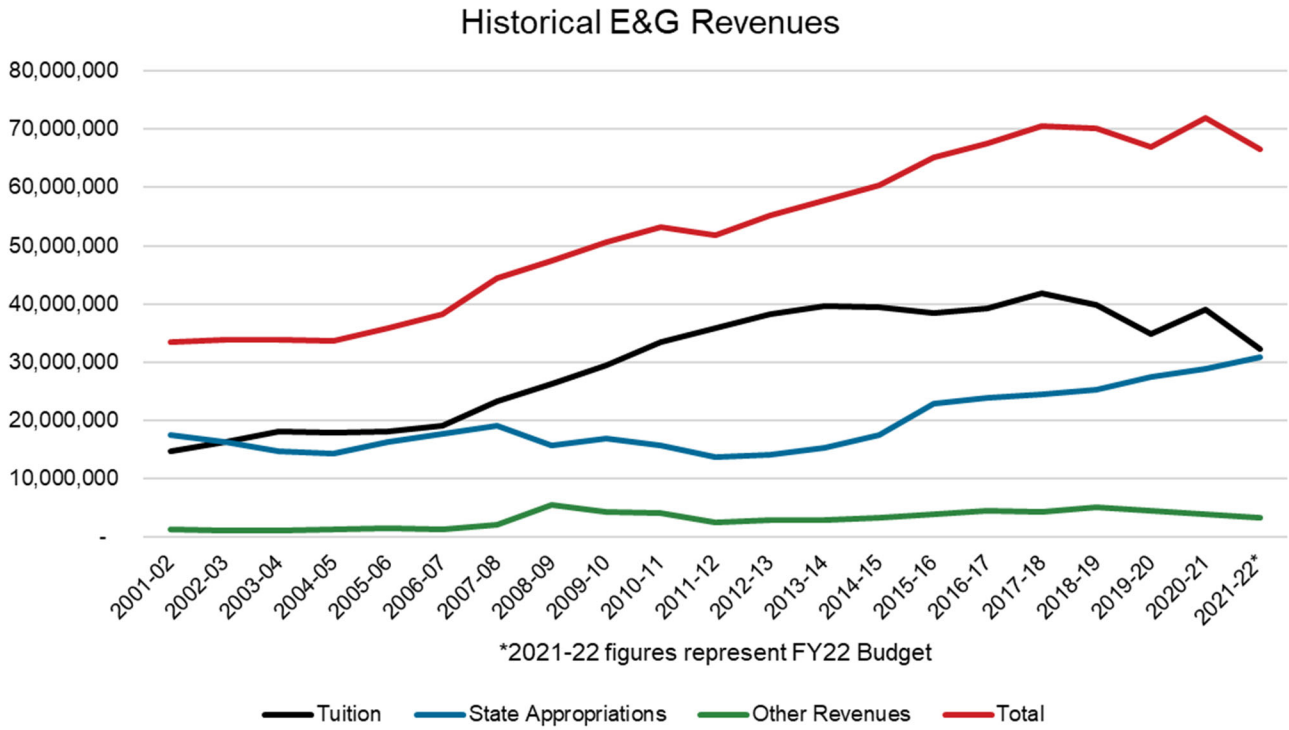


Figure 6: Historical Education & General fund revenues

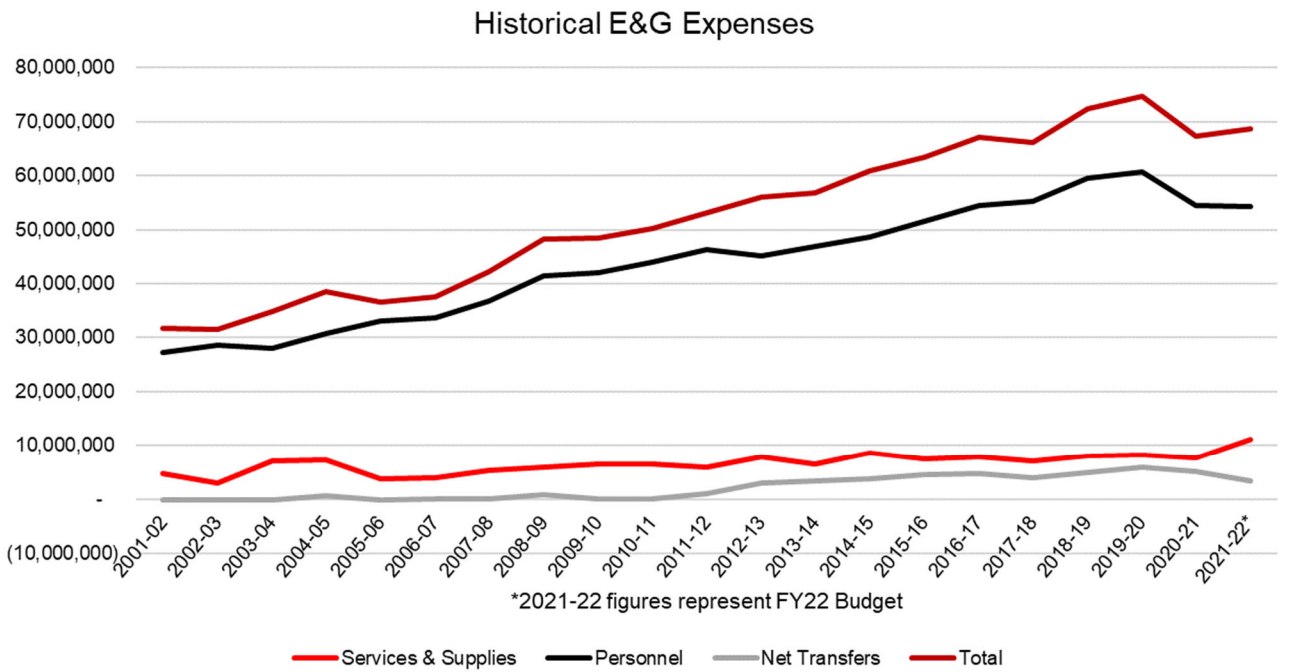


Figure 7: Historical Education & General fund expenses

Historical Tuition per Credit Rates

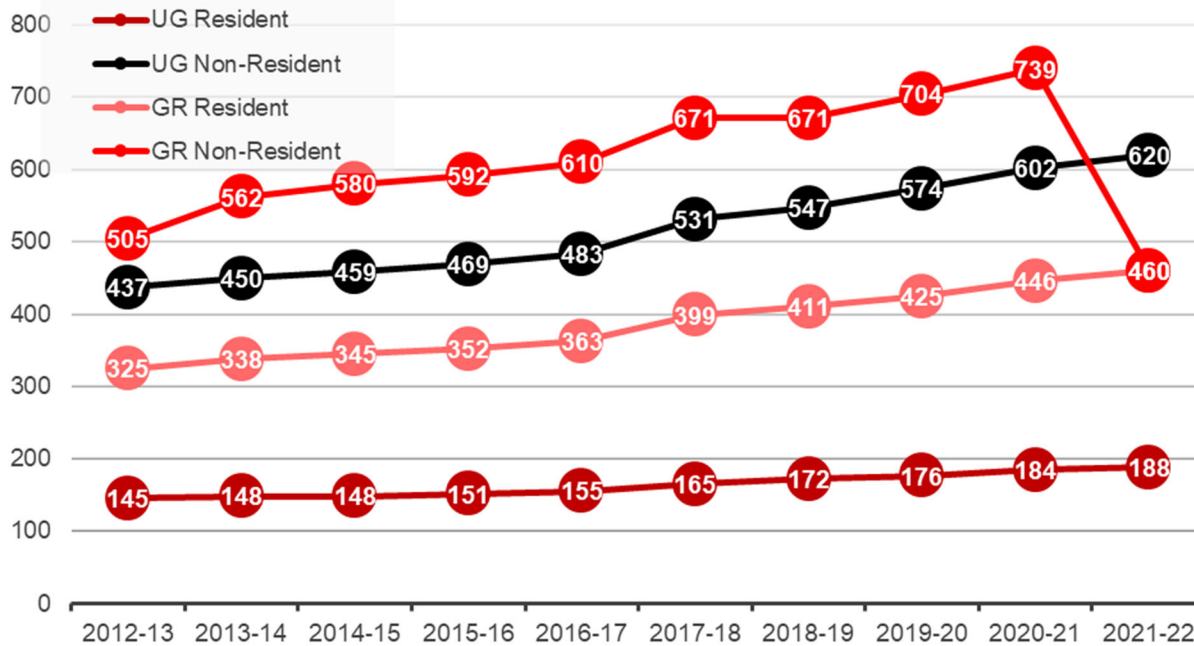


Figure 8: Historical tuition rate per credit

Historical Mandatory Fees

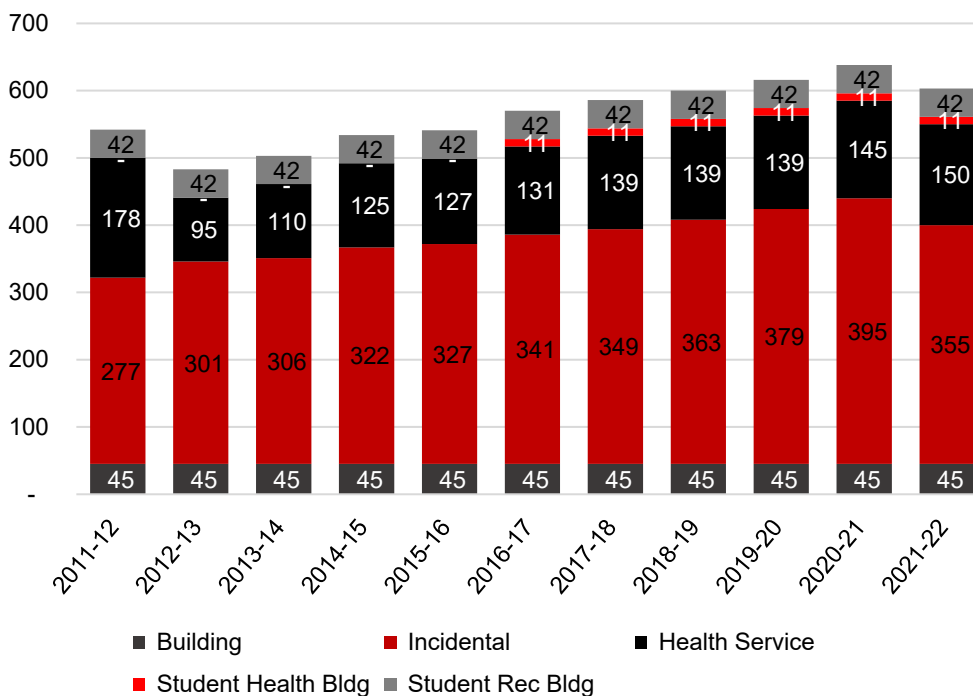


Figure 9: Historical mandatory fees

Oregon Public Universities 2021-22 Cost Comparison

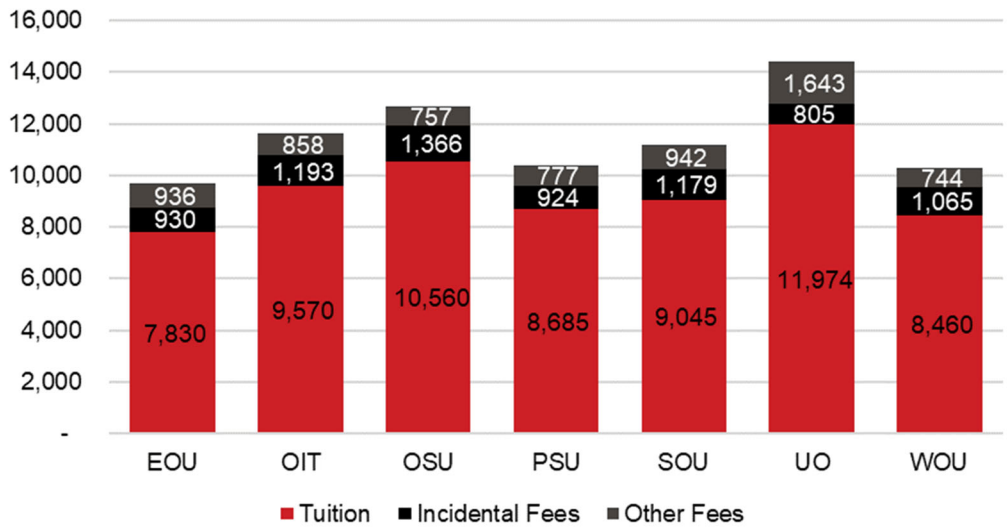
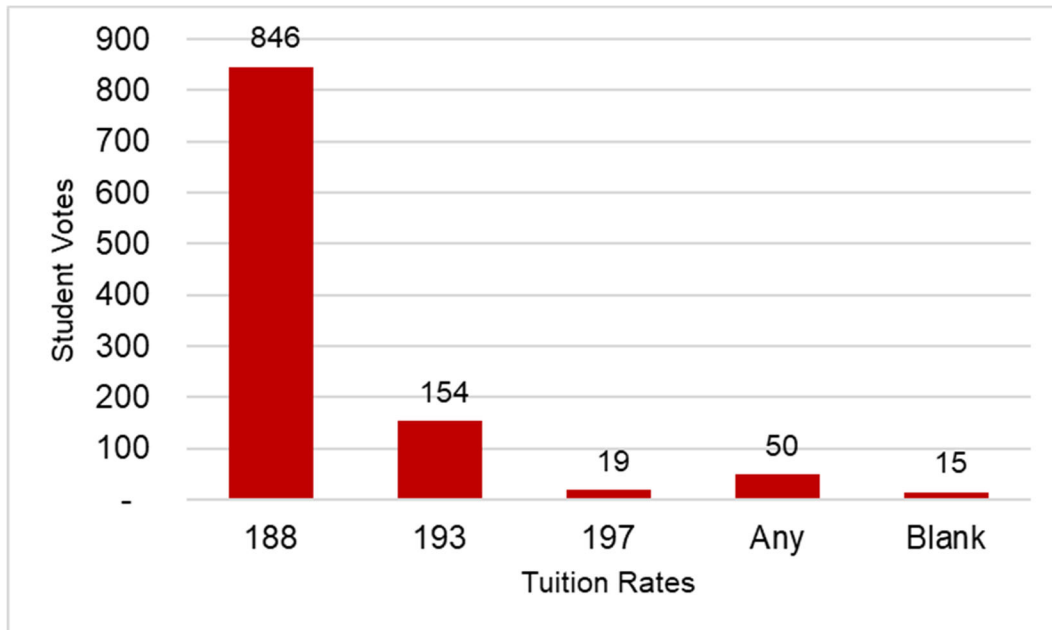


Figure 10: Oregon public universities' cost comparison for resident undergraduate (assumes 15 credits/term)

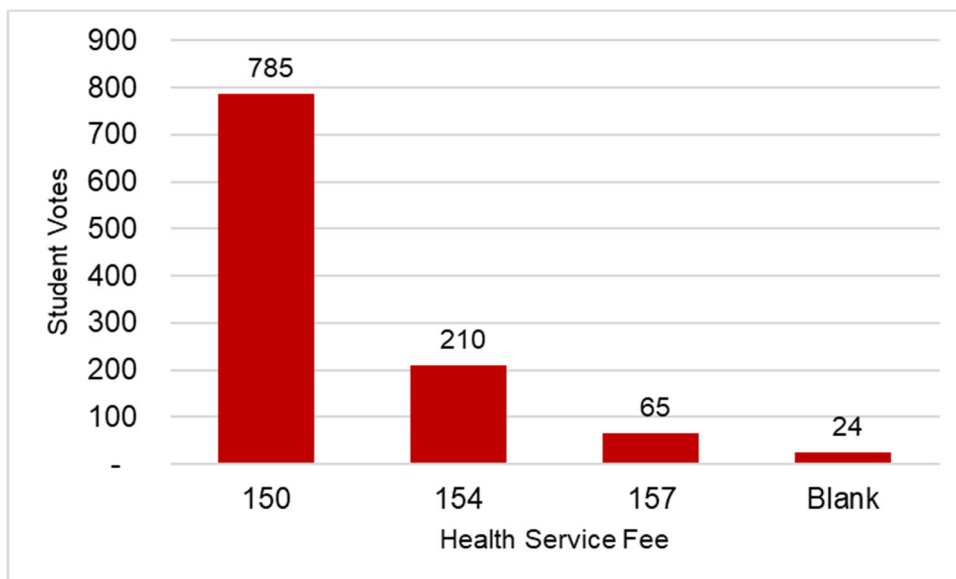
TFAC CAMPUS-WIDE SURVEY RESULTS

Total Responses: 1,084

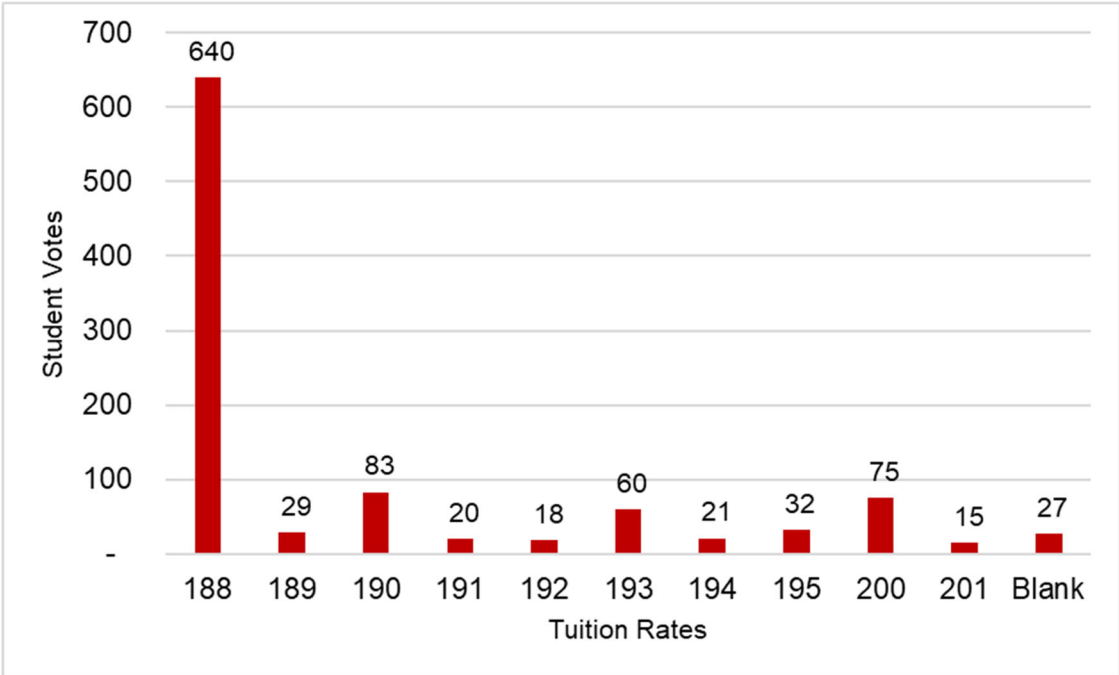
Question 1: The students and faculty of the Tuition and Fee Advisory Committee (TFAC) are considering the following options to recommend to the President for the resident undergraduate tuition rate increase next year -- which would you be most supportive of?



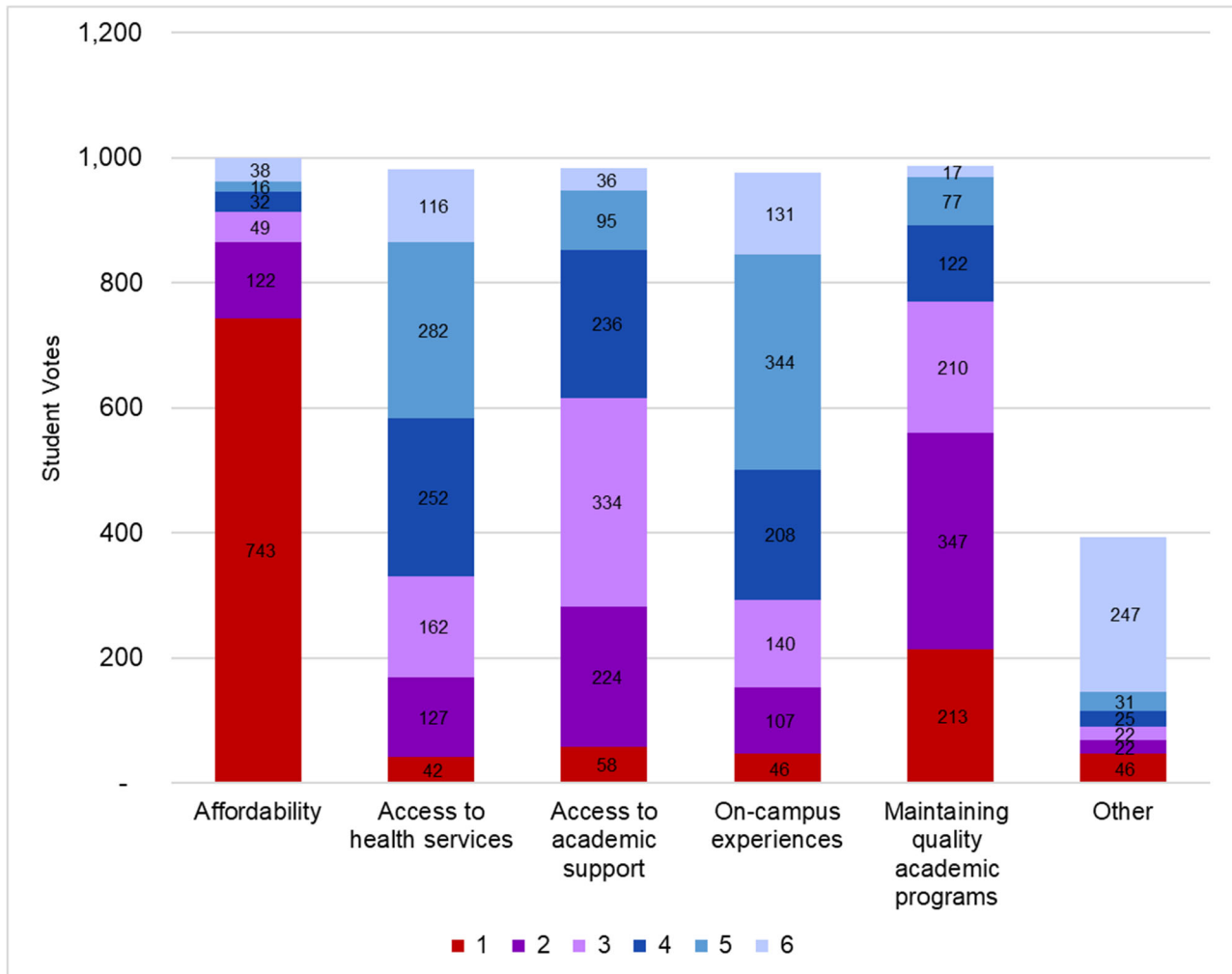
Question 2: What increase to the health service fee would you be most in support of?



Question 3: What is the maximum per credit you would pay for your WOU classes?



Question 4: Please rank your priorities for next year from 1 (highest) to 6 (lowest):



Other responses:

unsure

(not going to be enrolled next year, but this is based on current feelings)

A functioning steam line for Monmouth Ave.

Ability to remain online

Access good food

access to disability services

Access to flexible modalities where we can attend a class both in person and virtually

Administrative Staff

affordability but again

affordability for out of state

AFFORDABILITY!

Affordable dining

Athletics

Athletics
athletics
Athletics
Athletics
Athletics
Availability and access to mental health services and medical services
Availability for purely online degree programs
Availability of Health and Wellness Center
Availability of On-line classes
baseball
Better Advising information-greater acceptance of transfer credits
Better music programing and opportunities for creative arts students
Better on campus food selection
campus recreation
campus safety
Cheaper school
Class availability
Class diversity
Cleanliness
Course access - online, hybrid etc
course/credit variety
Dining/Valsetz
Diversity
ecampus options such as canvas and the library
eliminate health service fee for people who don't use it.
Equity
Everything Else
Experienced professors and knowledgeable staff
Facilities for sports programs
Faculty upgrades
Family Housing
Financial above all
Flexibility in schedules more times available
get rid of half the dorms, ppl clearly don't want to live on campus and housing is a money pit
Going to the gym and have free food
Good Sports Programs
Good teachers
Gym
have a high GPA
Having all classes in person
Health and Wellness Center access
Housing Availability

HWC Access

I work full time and have my own health insurance and live far away from campus
If certain things like meal plans were optional, I wouldn't mind a small tuition increase.

Improving the RHMC graduate program. It seems to need a major overhauling.

Inclusivity

It's close by

livability/housing/meal plans

Lower Costs of Everything

Lower fees don't raise

Lowering cost of tuition

Maintaining quality athletic programs

make cuts to administration before raising prices on the students.

Make the Science department nicer. We're all stressed.

Meetings with advisors so that students do not get behind or no what they are paying for

Mental Health help

More events

more non-traditional student outreach

more online class options

more online classes

more online classes

More online classes

More Online classes. Mostly MATH 231

N/A

N/A

N/A

N/A

N/A

n/a

Not having in-person classes. Pandemic still happening, in-person class = unnecessary risk

On campus food or dining options

on line support

on-campus job opportunities

Online class options

Online classes

Online Classes NOT hybrid

Online coursework

open the rec center for all day use (don't close at lunch)

Personal academic success

Professors

Programs to help students with basic needs

Quality Athletic Programs

quality faculty.

quality of food
Quality professors and education
Quality programs aligned with and focused on high demand and high wage occupations
rural or urban
safety
scholarship and financial aid options
scholarship availability
Scholarships/job
Sports
sports
Sports programs
Sports/athletics
student gym staying open
Student Leadership
Student service (stitch Closet/ Food pantry)
Students (we are your biggest asset yet you continue to ignore student voices do better)
Support International student's issues
Supporting Graduate Programs in the College of Education
Teaching/better pay for professors
Time
Transfer help
Tuition rates
tutors
Updating quality of academic programs. Up-to-date curriculum and materials, practical applications.
Will be graduated
You could cut cost by allowing us to take online classes for cheaper rather than more expensive!



Western Oregon
UNIVERSITY

2022 – 2023 Special Course Fees and General Services Book

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
<i>Art and Art Education</i>		
A 100	Art Topics: Various	25.00
A 100D	Art Topics: Various	25.00
A 115	Beginning Design: 2-D	40.00
A 116	Beginning Design: 3-D	35.00
A 119	Digital Presentation for Artists	40.00
A 120	Digital Art & Design	40.00
A 130	Beginning Drawing	20.00
A 199	Special Studies	20.00
A 204	Art History: Prehistoric- Late Antiquity	10.00
A 205	Art History: Middle Ages- Renaissance	10.00
A 206	Art History: Baroque- Contemporary	10.00
A 220	Intro to Typography	35.00
A 230	Intro to Life Drawing	65.00
A 250	Intro to Ceramics	80.00
A 262	Digital Imaging & Photo 1	85.00
A 270	Intro to Printmaking	100.00
A 280	Intro to Painting	60.00
A 290	Intro to Sculpture	80.00
A 304	History of Modern Art, 1789-1914	10.00
A 305	History of Modern Art, 1914-1965	10.00
A 306	History of Modern Art, 1966-Present	10.00
A 308/308W	History of Graphic Design	15.00
A 311	Creativity and Idea Generation	40.00
A 314	Intermediate Design (INTL)	50.00
A 315/315W	Intermediate Design: 2-D	35.00
A 316	Intermediate Design: 3-D	35.00
A 316W	Intermediate Design: 3-D	35.00
A 318	Production: Gallery Exhibition	25.00
A 320	Graphic Design: Process and Theory	40.00
A 321	Graphic Design: Form and Communication	40.00
A 322	Graphic Design: Contemporary Issues	40.00
A 323	Interactive Media: Web Structure and Communication	40.00
A 324	Interactive Media: Applied	40.00
A 326	Time-Based Media: Video	70.00
A 327	Time-Based Media: Animation	70.00
A 329	Print Design: Systems and Techniques	40.00
A 330	Intermediate Drawing	55.00
A 331	Intermediate Drawing	55.00
A 350	Intermediate Ceramics	80.00
A 351	Intermediate Ceramics	80.00

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
<i>Art and Art Education</i>		
A 352	Intermediate Ceramics	80.00
A 370	Intermediate Printmaking	100.00
A 371	Intermediate Printmaking	100.00
A 372	Intermediate Printmaking	100.00
A 380	Intermediate Painting	60.00
A 381	Intermediate Painting	60.00
A 382	Intermediate Painting	60.00
A 383	Intermediate Illustration	70.00
A 390	Intermediate Sculpture	80.00
A 391	Intermediate Sculpture	80.00
A 392	Intermediate Sculpture	80.00
A 399	Special Studies	20.00
A 404/404C	Art History: Non-Western Art	10.00
A 405/405C	Art History: Women in Art	10.00
A 406/406C/406W	Art History: Special Topics	10.00
A 410	Critique & Seminar	60.00
A 411	Workshop	20.00
A 412	Practicum	20.00
A 413	International Studio Art Study	20.00
A 419	Professional Concerns	50.00
A 421	Print Design: Expressive and Structural Design	40.00
A 422	Print Design: Presentation and Contemporary Issues	40.00
A 425	Interactive Media: Contemporary Issues	20.00
A 429	Portfolio & Professional Preparation	50.00
A 430	Advanced Drawing	55.00
A 445	BFA Thesis Project: Visual Communication Design	60.00
A 450	Advanced Ceramics	80.00
A 451	Advanced Ceramics	80.00
A 452	Advanced Ceramics	80.00
A 455	BFA Thesis Project: Ceramics	80.00
A 462	Digital Images & Photography 2	85.00
A 468	Art & Technology Workshop	85.00
A 470	Advanced Printmaking I	100.00
A 471	Advanced Printmaking II	100.00
A 472	Advanced Printmaking III	100.00
A 475	BFA Thesis Project: Printmaking	100.00
A 480	Advanced Painting	60.00
A 481	Advanced Painting	60.00
A 482	Advanced Painting	60.00
A 483	Advanced Illustration	70.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Art and Art Education		
A 485	BFA Thesis Project: Painting	60.00
A 490	Advanced Sculpture	80.00
A 491	Advanced Sculpture	80.00
A 492	Advanced Sculpture	80.00
A 495	BFA Thesis Project: Sculpture	80.00
A 499	Special Individual Studies	20.00
A 603	Thesis or Field of Study	20.00
A 604	Graduate Art History	20.00
A 610	Graduate Seminar	20.00
A 611	Graduate Workshop	20.00
A 615	Graduate Design: Two-Dimensional	30.00
A 616	Graduate Design: Three-Dimensional	35.00
A 620	Graduate Graphic Design	45.00
A 630	Graduate Drawing	20.00
A 635	Graduate Life Drawing	65.00
A 655	Graduate Ceramics	80.00
A 670	Graduate Printmaking	100.00
A 676	Aesthetic Foundations of Visual Arts	20.00
A 677	Contemporary Problems in Visual Art	20.00
A 680	Graduate Painting	55.00
A 690	Graduate Sculpture	80.00
A 699	Special Individual Studies: Graduate	20.00
<i>Charge for any Art course not listed is 20.00</i>		
<i>Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.</i>		
Biology		
BI 101L	Lab: General Biology	30.00
BI 101X	Peer Led Instruction	20.00
BI 102L	Lab: General Biology	30.00
BI 102X	Peer Led Instruction	20.00
BI 103L	Lab: General Biology	30.00
BI 103X	Peer Led Instruction	20.00
BI 134L	Lab: Introductory Human Anatomy & Physiology	30.00
BI 135L	Lab: Introductory Human Anatomy & Physiology	30.00
BI 211L	Lab: Principles of Biology	40.00
BI 212L	Lab: Principles of Biology	40.00
BI 213L	Lab: Principles of Biology	40.00
BI 224	Health and Human Evolution	15.00
BI 234L	Lab: Human Anatomy and Physiology	35.00

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
Biology		
BI 235L	Lab: Human Anatomy and Physiology	35.00
BI 236L	Lab: Human Anatomy and Physiology	35.00
BI 237L	Lab: Microbiology for the Health Sciences	40.00
BI 315L	Lab: Cell Biology	45.00
BI 316	Evolution	15.00
BI 317L	Lab: Vertebrate Natural History	35.00
BI 321L	Lab: Systematic Field Botany	35.00
BI 324L	Lab: Comparative Vertebrate Anatomy	65.00
BI 330L	Lab: Plant Physiology	35.00
BI 331L	Lab: General Microbiology	45.00
BI 334L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 335L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 336L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 340L	Lab: Plant Nutrition	35.00
BI 343L	Lab: Analysis of Biological Data	4.00
BI 357L	Lab: General Ecology	35.00
BI 360L	Lab: Animal Behavior	65.00
BI 361L	Lab: Marine Ecology	35.00
BI 370L	Lab: Environmental Science	35.00
BI 371L	Lab: Structure of Seed Plants	35.00
BI 407	Wildflowers of the Cascades	35.00
BI 407	Wildflowers of the Oregon Coast	35.00
BI 407	Wildflowers of the Willamette Valley	35.00
BI 407	Plant-Based Service-Learning Activities	35.00
BI 407	Poisonous and Edible Plants	35.00
BI 408	Workshop	35.00
BI 419	Biology Teaching Practicum	15.00
BI 424	Human Dissection	35.00
BI 425L	Microbes & Biotech	65.00
BI 426L	Lab: Genes and Development	75.00
BI 432L	Lab: Immunology	45.00
BI 434L	Lab: Comparative Animal Physiology	35.00
BI 437L	Neurobiology	35.00
BI 451L	Lab: Invertebrate Zoology	35.00
BI 454L/554L	Lab: Plant Ecology	35.00
BI 457	Special Topics in Biology I	35.00
BI 458	Special Topics in Biology II	35.00
BI 458L/558L	Lab: Field Biology	35.00
BI 459	Special Topics in Biology III	35.00
BI 460	Special Topics in Biology IV	35.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Biology		
BI 474L	Lab: Biology of Insects	55.00
BI 624	Human Dissection	35.00
Chemistry		
CH 103L	Lab: Intro Chemistry	45.00
CH 104L	Lab: Intro Chemistry	45.00
CH 105L	Lab: Intro Chemistry	45.00
CH 106L	Lab: Intro Chemistry	45.00
CH 161L	Lab: Fundamentals of Photography for Forensic Science	60.00
CH 221L	Lab: General Chemistry plus 12.00 goggle fee	45.00
CH 222L	Lab: General Chemistry	45.00
CH 223L	Lab: General Chemistry	45.00
CH 311L	Lab: Inorganic Chemistry	45.00
CH 312L	Lab: Quantitative Analysis	45.00
CH 313L	Lab: Instrumental Analysis	45.00
CH 320L	Lab: Intro to Forensic Science	65.00
CH 337	Lab: Organic Chemistry I plus 12.00 goggle fee	45.00
CH 338	Lab: Organic Chemistry II	65.00
CH 340	Elementary Physical Chemistry	45.00
CH 350	Chemical Literature	45.00
CH 420L	Forensic Chemistry	65.00
CH 430	Applications of Forensic Science	65.00
CH 431	Applications of Forensic Science	45.00
CH 432	Applications of Forensic Science	45.00
CH 445	Toxicology Lab	65.00
CH 452/552	Biochemistry Lab	65.00
CH 461/461W	Experimental Chemistry	65.00
CH 462/462W	Experimental Chemistry	65.00
CH 463	Experimental Chemistry	65.00
CH 471L	Lab: Chemical Instrumentation	45.00
<i>Breakage will be assessed at replacement cost</i>		

Creative Arts

Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Dance		
D 101	Exploring Ballet Technique and Performance	10.00
D 102	Exploring Jazz Dance Technique and Performance	10.00
D 103	Exploring Contemporary Technique and Performance	10.00
D 104	Exploring Tap Dance Technique and Performance	10.00
D 170	World Dance: Salsa	10.00
D 170D	World Dance: Salsa	10.00
D 171	World Dance: Hula	10.00
D 171D	World Dance: Hula	10.00
D 172	World Dance: African	10.00
D 172D	World Dance: African	10.00
D 177	Urban & Street Dance	10.00
D 280	Modern Dance 4	10.00
D 281	Modern Dance 5	10.00
D 282	Modern Dance 6	10.00
D 285	Ballet 4	10.00
D 286	Ballet 5	10.00
D 287	Ballet 6	10.00
D 288	Jazz Dance 4	10.00
D 289	Jazz Dance 5	10.00
D 290	Jazz Dance 6	10.00
D 301	Pointe Technique 1	10.00
D 302	Pointe Technique 2	10.00
D 303	Pointe Technique 3	10.00
D 340	Conditioning for Dancers	15.00
D 380	Modern Dance 7	10.00
D 381	Modern Dance 8	10.00
D 382	Modern Dance 9	10.00
<i>Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.</i>		
Earth Science		
ES 104L	Lab: Earth System Science	35.00
ES 105L	Lab: Earth System Science	35.00
ES 106L	Lab: Earth System Science	35.00
ES 201L	Lab: Principles of Geology	35.00
ES 202L	Lab: Principles of Geology	35.00
ES 203L	Lab: Principles of Geology	35.00
ES 301	Petrographic Microscopy	35.00
ES 302	Quantitative Methods	35.00
ES 303	Geologic Field Techniques	35.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Earth Science		
ES 321	Structural Geology	35.00
ES 322	Geomorphology and Aerial Photo Interpretation	35.00
ES 340	Principles of Cartography	45.00
ES 341	Geographic Information Systems I	45.00
ES 342	Geographic Information Systems II	45.00
ES 351	Geology for Educators	35.00
ES 354	Volcanoes & Earthquakes	35.00
ES 408/508	Medical Geology (includes \$150 non-refundable deposit)	445.00
ES 431	Paleobiology	35.00
ES 444/544	Remote Sensing	45.00
ES 450	Introduction to Petrology	35.00
ES 454	Volcanology	35.00
ES 458/558	River Environment in Oregon (includes \$150 non-refundable deposit)	445.00
ES 458/558	Mt. St. Helens Field Trip	110.00
ES 460	Energy and Mineral Resources	35.00
ES 473	Environmental Geology	35.00
ES 476	Hydrology	35.00
ES 492	GIS Applications in Earth Science	45.00
ES 531	Paleobiology	35.00
ES 550	Introduction to Petrology	35.00
ES 554	Volcanology	35.00
ES 560	Energy and Mineral Resources	35.00
ES 573	Environmental Geology	35.00
ES 576	Hydrology	35.00
ES 592	GIS Applications in Earth Science	45.00
Education		
ARE 433	Art Education Elementary	30.00
ED 404	Clinical Experience Seminar I	300.00
ED 407/507	Experiencing the American Civil War as a Citizen Soldier	200.00
ED 407/507	Living History for Educators	250.00
ED 407/507	Integrative Creative Arts in Early Childhood Education	50.00
ED 408	Workshop (per credit hour)	6.00
ED 408	Adventures in Education	235.00
ED 409	Practicum (per credit hour)	8.00
ED 409D	Practicum (per credit hour)	8.00
ED 411	Field Experience I (per credit hour)	16.00

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
Education		
ED 412	Field Experience II (per credit hour)	16.00
ED 421	Technology Integration	5.00
ED 423	ERLY CHLDHD STDS CLNCL EXP II	16.00
ED 424	ERLY CHLDHD STDS CLNCL EXP III	16.00
ED 498	Student Teaching (per credit hour)	16.00
ED 609	All Sections (regardless of title) Except Practicum MAT WB below (per credit hour)	16.00
ED 609	Practicum: MAT WB (per credit hour)	25.00
ED 614	MAT Practicum	25.00
ED 616	Student Teaching: MAT CB (per credit hour)	16.00
ED 616	Student Teaching: MAT WB (per credit hour)	25.00
ED 639	Curriculum and Planning	10.00
ED 656	Professional Seminar I	300.00
ED 657	Professional Seminar II	300.00
ED 697	Sudent Teaching: MAT WB (per credit hour)	25.00
EXS 243	Outdoor & Adventure Education	235.00
EXS 373	Physiology of Exercise	20.00
EXS 359	Care & Prevention of Athletic Injuries	18.00
EXS 433	Physical Education in the Elementary School	5.00
EXS 485	Exercise Testing and Prescription	20.00
General Science		
GS 114L	Lab: Essentials of Physical Science	35.00
GS 116L	Lab: Essentials of Physical Science	35.00
GS 313	Lab: Earth Science for Elementary Schools	35.00
GS 313W	Lab: Earth Science for Elementary Schools	35.00
GS 321L	Lab: Musical Acoustics	35.00
GS 325	Science Inquiry and Design for K-8 Teachers	35.00
GS 407/507	Seminar	35.00
GS 408/508	Generating Multimedia Virtual Field Trips	35.00
GS 408/508	Making a Multimedia Production for Use in the Classroom (materials plus field trip fee)	35.00
Health		
HE 252	First Aid, CPR and Safety	10.00
HE 257	Health Promotion	11.00
HE 352	First Aid and CPR Instructor	10.00
Honors		
HNR 171	Honors Theatre	90.00
HNR 325	Honors Thesis Orientation	35.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Interpreting Studies		
INT 470/570	Deaf-Blind Interpreting (per credit hour)	10.00
Mathematics		
MTH 211	Foundations of Elementary Mathematics I	3.00
MTH 212	Foundations of Elementary Mathematics II	3.00
MTH 213	Foundations of Elementary Mathematics III	3.00
MTH 392	College Algebra for Elementary and Middle School Teachers	3.00
MTH 393	Probability and Statistics for Elementary and Middle School Teachers	3.00
MTH 394	Geometry for Elementary School Teachers	3.00
MTH 395	Elementary Integrated Mathematics	3.00
MTH 396	Elementary Problem Solving	3.00
MTH 398	Discrete Mathematics for Elementary and Middle School Teachers	3.00
MTH 403/403W	Senior Project I (per credit hour)	6.75
MTH 404/404W	Senior Project II (per credit hour)	6.75
MTH 492	Abstract Algebra for Middle School Teachers	3.00
MTH 494	Geometry for Middle School Teachers	3.00
MTH 495	Calculus Concepts for Middle School Teachers	3.00
Modern Languages		
SPAN 103/203/303/ 319D	STAMP Reading, Writing, Speaking Test for Spanish	20.00
Music Education		
MUE 320	Introduction to Orff-Schulwerk	50.00
MUE 451/551	Woodwind Pedagogy	40.00
MUE 452/552	Brass Techniques	40.00
MUE 453/553	Percussion Techniques	40.00
MUE 454/554	String Techniques	40.00
<i>Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.</i>		
Music Performance		
MUEN 101/301/501	Concert Choir	20.00
MUEN 102/302/502	Chamber Singers	20.00
MUEN 103/303	University Band	20.00
MUEN 111/311/511	Western Oregon Symphony	20.00
MUEN 112/312/512	Wind Ensemble	20.00

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
Music Performance		
MUEN 113/313/513	Early Music Ensemble	20.00
MUEN 120/320/520	Chamber Ensemble	20.00
MUEN 121/321/521	Brass Chamber Ensemble	20.00
MUEN 122/322/522	String Chamber Ensemble	20.00
MUEN 123/323/523	Wind Chamber Ensemble	20.00
MUEN 124/324/524	Piano Chamber Ensemble	20.00
MUEN 141/341/541	Percussion Ensemble	20.00
MUEN 142/342/542	New Music Ensemble	20.00
MUEN 143/343/543	Guitar Ensemble	20.00
MUEN 151/351/551	Opera Scenes: Vocal	20.00
MUEN 152/352/552	Opera Scenes: Instrumental	20.00
MUEN 153/353/553	Musical Theatre: Vocal	20.00
MUEN 154/354/554	Musical Theatre: Instrumental	20.00
MUEN 161/361/561	Soulstice Vocal Jazz	20.00
MUEN 162/362/562	Western Hemisphere Orchestra	20.00
MUEN 163/363/563	Latin Jazz	20.00
MUEN 170/370/570	Combo	20.00
MUEN 171/371/571	Jazz Repertoire Combo	20.00
MUEN 172/372/572	Hemisphere Combo	20.00
MUEN 173/373/573	Singer Songwriter Combo	20.00
MUEN 190/390/590	Ensemble	20.00
MUEN 201	Drum Line	20.00
MUEN 202	Pep Band	20.00
MUS 120	Music Theory Fundamentals	50.00
MUS 150	Digital Audio Workstation	50.00
MUS 160	Digital Music Notation	75.00
MUS 211	Music Theory I	50.00
MUS 212	Music Theory II	50.00
MUS 213	Music Theory III	50.00
MUS 231	Piano Proficiency I	25.00
MUS 232	Piano Proficiency II	25.00
MUS 233	Piano Proficiency III	25.00
MUS 234	Piano Proficiency IV	25.00
MUS 235	Piano Proficiency V	25.00
MUS 236	Piano Proficiency VI	25.00
MUS 241	Drumset Proficiency I	25.00
MUS 242	Drumset Proficiency II	25.00
MUS 243	Drumset Proficiency III	25.00
MUS 250	Concert Attendance	10.00
MUS 311	Music Theory IV	50.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Music Performance		
MUS 312	Music Theory V	50.00
MUS 313	Music Theory VI	50.00
MUS 314	Aural Skills VII	20.00
MUS 315	Aural Skills VIII	20.00
MUS 316	Aural Skills IX	20.00
MUS 371	Orchestration I	25.00
MUS 372	Orchestration II	25.00
MUS 373	Orchestration III	25.00
MUS 414	Jazz Theory	50.00
MUS 415	Jazz Arranging I	50.00
MUS 416	Jazz Arranging II	50.00
MUS 423	Media Music Production III	75.00
	Practice Room Only (only one fee per term)	60.00
	2 credits of MUP (does not apply to MUP Audio Production 110/210/310/410/610 Off-Campus)	70.00
	3 credits of MUP (does not apply to MUP Audio Production 110/210/310/410/610 Off-Campus)	105.00
	4 credits of MUP (does not apply to MUP Audio Production 110/210/310/410/610 Off-Campus)	140.00
	2 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	225.00
	3 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	310.00
	4 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	400.00
<i>Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.</i>		
Natural Science		
<i>Breakage/Loss will be assessed at replacement cost</i>		
Physical Education		
PE 131	Individual Health and Fitness	10.00
PE 131L	Lab: Individual Health and Fitness	10.00
PE 133	Bowling	40.00
PE 134	Golf	35.00
PE 162	Fitness Swim	41.00
PE 173	Alpine Skiing and Snowboarding	205.00
PE 175	Nordic Skiing and Snowshoeing	90.00
PE 182	Backpacking	40.00

SPECIAL COURSE FEES

<i>Course #</i>	<i>Subject Title</i>	<i>Fee</i>
<i>Physical Education</i>		
PE 183	Advanced Backpacking	40.00
PE 199	Outdoor & Adventure Activities	200.00
PE 199	Beginning Scuba Diving	400.00
<i>Physics</i>		
PH 201L	Lab: General Physics	35.00
PH 202L	Lab: General Physics	35.00
PH 203L	Lab: General Physics	35.00
PH 211L	Lab: General Physics with Calculus	35.00
PH 212L	Lab: General Physics with Calculus	35.00
PH 213L	Lab: General Physics with Calculus	35.00
PH 311L	Lab: Introduction to Modern Physics	35.00
PH 312L	Lab: Introduction to Modern Physics	35.00
<i>Psychology</i>		
PSY 451/551	Biopsychology	20.00
<i>Rehabilitation Counseling</i>		
RC 610	Rehabilitation Counseling Internship (per credit hour)	6.00
RC 662	Assessment and Testing	15.00
<i>Special Education</i>		
SPED 607	Seminar: LIFE	300.00
SPED 642	Standardized Assessment	25.00
SPED 622	Reading Remediation	10.00
SPED 623	Behavior Support	10.00
SPED 628	Mathematics Remediation	10.00
SPED 647	Academic Field Experience - Internship (per credit hour)	16.00
SPED 648	Low Incidence Field Experience - Internship (per credit hour)	16.00
SPED 649	Final Supervised Field Experience - Internship (per credit hour)	16.00
SPED 687	Academic Field Experience (per credit hour)	16.00
SPED 688	Low Incidence Field Experience (per credit hour)	16.00
SPED 689	Final Supervised Field Experience (per credit hour)	16.00
SPED 690	Intelligence Testing and Reporting	25.00

SPECIAL COURSE FEES

Course #	Subject Title	Fee
Deaf and Hard of Hearing Education		
DHHE 639	Student Teaching I (per credit hour)	16.00
DHHE 640	Student Teaching II (per credit hour)	16.00
Social Science		
GEOG 321/321C/ 321D/321W	Field Geography	35.00
GEOG 393	Soils Geography	20.00
Theater Arts		
TA 242	Design Aesthetics	20.00
TA 244	Technical Theatre: Scenecraft	50.00
TA 246	Technical Theatre: Costuming	20.00
TA 252	Technical Theatre: Make-up	65.00
TA 308	History of Fashion	20.00
TA 315	Music Theatre Studio I	70.00
TA 328	Stage Combat: Broadsword and Shield	60.00
TA 336	Stage Properties	120.00
TA 344	Costume Crafts	100.00
TA 345	Scenic Painting	75.00
TA 346	Scenic Design	45.00
TA 434/534	Advanced Technical Design/Scenecraft	15.00
TA 436/536	Advanced Costume Techniques	25.00
TA 445	Scenic Painting II	75.00
<i>Creative Arts Differential Fee of 9.00/credit for all A, ARE, D, MUE, MUEN, MUS, and TA (excludes MUP) courses.</i>		

Online Courses

Online courses are subject to an online course fee of 53.00 per credit.

GENERAL SERVICES & SPECIAL FEES

	<i>Fee</i>
Admission Fees	
Undergraduate Non-Admit Student Fee (valid for four terms)	30.00
High School Dual Enrollment (per academic year)	30.00
American Sign Language Proficiency	
ASL Proficiency Examination	80.00 - 100.00
Business Office Fees	
Emergency Loan	5.00 per 100.00
Service charge per loan	
Returned Check	25.00
If check was used to pay tuition and fees, institution may assess the late registration fee as well.	
Short Term Tuition Deferment	12.00
Service charge per term	
Web Bank Card Service Fee	2% of transaction
Stop Payment on Check	20.00
Service charge per check	
Graduate Office Fees	
Graduate Non-Admit Student Fee (valid for two terms)	30.00
Graduate Thesis Binding (per book)	30.00
Mailing Fees (per book)	5.00
International Students and Scholars Affairs' Office	
Express Mail Fee (International)	80.00
Shuttle Fee	
From Portland Airport	70.00
From Salem HUT station	30.00
National Student Exchange	
Participant Application Fee (per application)	200.00
SE Program Fee (one-time)	75.00
Natural Science & Mathematics Division	
Chemistry Breakage Fee	10.00
Math Placement Test Fee	15.00
ALEKS, math placement suite (good for 1 year, additional year cost per student)	15.00

GENERAL SERVICES & SPECIAL FEES

	<i>Fee</i>
<i>OHSU Nursing Program</i>	
Student Technology Fee assessed on OHSU nursing courses held on WOU campus (per credit)	13.00
<i>Registrar Services</i>	
Add/Drop per course added or dropped	20.00
Late Registration/Fee Payment	
Beginning close of 5th calendar day after classes begin	100.00
Official Transcript - electronic (each)	10.00
Official Transcript - paper (each)	12.50
Same-Day Rush Transcript	30.00
Credit by Examination Fee (per credit hour)	30.00
Directory information to outside agencies (per page)	0.25
This amount is added to the hourly rate of staff responding to request multiplied by the amount of time required to respond	
Enrollment verification surcharge (per request)	3.00
Readmission Fee (undergraduate and graduate)	15.00
Duplicate/Replacement Diploma Fee	40.00
Express Delivery - Actual shipper's cost when available, otherwise:	
Express Mail Fee (Domestic)	16.00-60.00
Express Mail Fee (International)	30.00-70.00
Rush Diploma Printing	75.00
<i>Sculpture Stone Fee</i>	
Re-sale of quarried sculpture stone at 5% above cost which includes shipping. The sales price will vary depending on the type of stone.	Varies

Finance & Administration Committee (FAC), April 6, 2022 Management Report

Period 8 Actual to Actual Variance:

Education & General Fund Report:

This report provides eight months of actual revenue and expense activity (as of February 28, 2022) as compared to the same period in prior fiscal year.

We were advised to draw the entire remaining Higher Education Emergency Relief Fund (HEERF) amount of \$6.125M in the current fiscal year. In addition, WOU qualified for HEERF SIP funds of \$543K. To staff knowledge, no additional federal allocations are being considered at this time. E&G will receive \$4.819M of these funds, while the remaining \$1.849M is held for potential allocation to auxiliaries based on their performance and cash balances necessary to cover debt service on July 1, 2022 of \$2.1M. HEERF allocation to E&G is designated to cover lost revenues, specific HEERF-related labor and S&S (additional student aid, cleaning supplies, smart classrooms, mask purchases, computer replacement, HEPA filters, etc.). HEERF spending period ends May 2022.

Revenues:

Tuition revenues are \$3.054M less than the prior year despite having a modest tuition increase (2.17% for resident undergrad) due to an approximate 12% enrollment decrease in Fall 2021 and 10% enrollment decrease in Winter 2022 (both decreases respective to the same term prior year). Online course fees have decreased by \$2.325M as expected due to the return of more in-person course modality; during 2020-21 nearly all courses were online due to coronavirus restrictions, this academic year approximately 40% of UG and 60% of GR student credit hours are generated from online courses; the online course fee remained the same between years at \$53/credit. Other fees are \$92K less than the prior year, and fee remissions have decreased \$1.682M from the prior year due to the enrollment decline and incomplete awarding. Altogether, this results in net tuition and fees for Period 8 (encompassing fall and winter terms) being \$3.789M less than the prior year.

Government resources & allocations have increased by \$754K from prior year based on the HECC's Public University Support Fund (PUSF) allocation formula. This is the first three quarters distribution for the 2021-23 biennium. Gift grants and contracts revenue has increased by \$276K from prior year, primarily reflecting increased grant indirect revenue. Other revenues have decreased by \$331K from the prior year. We have drawn all remaining institutional portion ARP (HEERF) funds; however, a portion of these (estimated \$1.849M) will be transferred out of E&G to support our auxiliaries, as shown on the year-end projection and transfer schedule.

Overall, total revenues are \$57.354M, \$3.034M more than the prior year. Without the influx of the \$6.125M of HEERF funds, overall revenues are down \$3.091M from the prior year, primarily because of decreased enrollment and a return to more in-person delivery.

Expenses:

Personnel expenses are \$676K less than the prior period and reflect variations in faculty/staff from the prior year; see the vacancy report for current unfilled position information. This number encompasses the various pay adjustments that have taken place this year across employee types (cost of living adjustments, one-time bonuses/pandemic pay, step increases).

Services and supplies expenses are \$2.185M more than the prior year. FY21 was an atypical year for Service & Supplies expenses given the pandemic and impacts to supply chain timing; the increased spending so far this year is in line with expectation given a return to more in-person activity and normal operations on campus. HEERF-related personnel and services and supplies activity show an increase of \$635K.

Overall, total expenses are \$40.992M, \$2.156M more than the prior year.

Net Revenues less Expenses:

Net revenues less expenses have increased by \$878K compared to prior year.

Auxiliary Enterprises:

Auxiliary Enterprises is comprised of Athletics, University Housing, Campus Dining, Parking, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), Incidental Fee, and other minor operations.

Revenues:

Auxiliary revenues all are up significantly from the prior year, which was atypical, due to the return to more in-person activity on campus. Enrollment Fees have increased by \$3.107M, also because of the change to the incidental fee structure (fee of \$355 charged to all students at credit 1). Sales and Services are up \$2.523M from the prior year, with approximately 900 students being in Housing. Other Revenue increased by \$1.343M, with a boost from Destination Western. Altogether, our auxiliary revenue totals \$12.172M and has increased \$6.973M from the prior year. As a point of reference, our auxiliary revenue from February 28, 2020 (pre-pandemic) totaled \$14.194M. So, while our auxiliaries seem to have rebounded from the worst, we have still not yet fully recovered.

Expenses:

Personnel expenses are \$1.008M more than the prior year. Service & Supplies are \$1.613M more than the prior year. These increases are reflective of increased auxiliary activity with the return of more in-person operations.

Net Revenues less Expenses:

Net revenues less expenses total -\$141K and have increased by \$4.352M compared to prior year.

Designated Operations, Service Departments, Clearing Funds:

Designated Operations, Service Departments, and Clearing Funds is comprised primarily of Telecommunications and Oregon Council of Presidents.

Revenues and expenses are very comparable to prior year, trending slightly to the positive.

FY22 Projected Year-End:

This report provides year-end projections. The projected year-end methodology is a combination of actual revenues and expenses for the first eight months of operations and projections for the remaining four months of FY22. Projections for periods nine through twelve are based on the actual FY21 realization/burn rates for period eight, which are applied to FY22 revenues and expenses.

Education & General Fund:

Revenues:

Total revenues are projected to be \$67.355M, \$877K more than the FY22 budget. Altogether, net student fees & tuition are projected to be \$144K more than the adjusted budget, which encompasses a projection of \$5.5M for fee remissions. Gifts, grants, and contracts are projected at \$1.643M, \$1.021M higher than the FY22 budget, primarily because of increased grant indirect activity. Other revenues are projected to be \$2.313M, \$287K less than the FY22 budgeted amount.

Expenses:

Total expenses are projected to be \$66.633M, \$844K less than the FY22 budget. Personnel is projected to be \$56.253M, \$993K less than the budget due to salvage savings from vacant positions. This projection is built on the assumption that the remaining four months of payroll for the year will be equivalent to February. Service and supplies are projected to be \$10.213M. Due to how atypical FY21 was, using prior year's burn rate for projections is not prudent, instead FY19's S&S burn rate (pre-pandemic) of 56.99% was utilized.

Transfer Schedule:

A projected transfer schedule is attached to provide details for the projected transfers in and out. This includes the standard transfers out of support to Athletics and the Child Development Center, as well as one-time HEERF-related transfers.

One-Time Activities:

One-time activities include a \$4.819M reimbursement to E&G. In consultation with our auditors during our FY21 audit, we drew down the remaining balances of all HEERF funds. Although this has changed how we track the funds on our books, managerially the funds will be used for the same purposes as originally planned (COVID-support staff, transitioning to online delivery, one-time equipment purchases, support to auxiliaries, etc.). As a result, you can see that more HEERF funds have flown through to E&G than originally anticipated (\$4.819M compared to the budgeted \$3M). However, there are also additional HEERF-related expenses (\$132K of personnel and \$1.015M of S&S). The HEERF-related revenues and expenses netted together total \$3.672M due to an additional \$543K of HEERF Strengthening Institutional Programs (SIP) funds received. Other one-time activities include retirement incentive payments for five faculty, LAS start-up funds, Banner financial aid implementation, and other misc. activities.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$494K versus the FY22 budget of a loss of \$2.240M. Projected year-end fund balance is \$11.364M, or 16.87% of projected revenues. Without the influx of the one-time \$3.672M of HEERF funds, our projected year end fund balance would be \$7.692M, or 11.42%.

Auxiliary Enterprises:

Revenues:

In FY21, auxiliary revenue was low fall and winter terms, and then increased spring term; in FY22, our auxiliary revenue is following a much more typical trend. Using our typical projection methodology that looks at the prior year's realization rate, therefore would skew the projection, so different realization percentages are assumed. Enrollment fees are projected using 67% (since P8 actuals reflect 2 of 3 terms' fees), totaling \$5.878M, \$295K less than the budget. The shortfall is due to lower-than-expected enrollment resulting in fewer health service and incidental fees. Sales and services are projected assuming periodical realization (8 of 12 periods complete), resulting in a projection of \$10.066M, \$349K more than budgeted. The increase is primarily from dining, including Café Allegro, which is doing better than anticipated. Other revenue is projected using 80%, resulting in a projection of \$1.904M, \$290K more than budgeted, primarily because of Destination Western. This results in total revenues projected to be \$17.848M, \$344K more than the FY22 budget.

Expenses:

Total expenses are projected to be \$19.574M, \$225K more than the budget. Personnel is projected to be \$9.702M, \$225K more than the adjusted budget. Service and supplies are projected to come in on budget at \$9.872M, due to how atypical FY21 was, using that burn rate as a baseline for projections is not prudent.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a loss of \$635K compared to the FY22 budget of a loss of \$726K. Adding in the projected HEERF reimbursement of \$1.849M results in projected year end fund balance of \$5.567M.

Designated Operations, Service Departments, Clearing Funds:

Revenues:

Total revenues are projected to be \$2.425M, \$151K over budget.

Expenses:

Total expenses are projected to be \$1.986M, \$343K less than the budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$438K compared to the FY22 budget of a loss of \$56K. This resulted in projected year end fund balance of \$3.193M.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the FY22 Projected Year-End Report and the overall Management Report as of February 28, 2022.

Western Oregon University
P8 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2022
For the Fiscal Year Ended June 30, 2022

	P8 FY21 Actuals	P8 FY21 Realization/ Burn Rate %	P8 FY22 Actuals	P8 FY22 % of Budget	Variance		Note
					Actuals	%	
Education & General Fund							
Revenues							
Tuition	26,082		23,028		(3,054)		Decreased enrollment.
Online Course Fees	4,901		2,576		(2,325)		Decrease in online courses.
Other Fees	963		871		(92)		
Less: Fee Remissions	(4,873)		(3,192)		1,682		
Net Student Fees & Tuition	27,072	70.17%	23,283	72.15%	(3,789)	1.98%	
Government Resources & Allocations	25,180	86.86%	25,935	83.70%	754	-3.15%	HECC higher allocation.
Gift Grants and Contracts	349	38.01%	624	100.35%	276	62.34%	
Other Revenue	1,718	59.98%	1,387	53.35%	(331)	-6.63%	
HEERF Reimbursements	-		6,125		6,125		
Total Revenues	54,320	76.13%	57,354	86.27%	3,034	10.15%	
Expenses							
Personnel	35,163	62.42%	34,486	60.24%	(676)	-2.18%	
Service & Supplies	3,635	48.30%	5,821	58.08%	2,185	9.78%	Spending trailed behind in FY21 due to pandemic.
Capital Expense	38	29.61%	49	23.60%	12	-6.00%	
HEERF-Related Personnel	-		120		120		
HEERF-Related S&S	-		515		515		
Total Expenses	38,836	60.69%	40,992	60.75%	2,156	0.06%	
Net Revenues less Expenses	15,484		16,362		878		

Western Oregon University
P8 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2022
For the Fiscal Year Ended June 30, 2022

	P8 FY21 Actuals	P8 FY21 Realization/ Burn Rate %	P8 FY22 Actuals	P8 FY22 % of Budget	Variance		Note
					Actuals	%	
Auxiliary Enterprises Funds							
Revenues							
Enrollment Fees	832	57.20%	3,938	63.79%	3,107	6.60%	Increase in on-campus courses & respective fees.
Sales and Services	4,188	63.31%	6,711	69.06%	2,523	5.76%	
Other Revenue	180	10.22%	1,523	94.36%	1,343	84.14%	
Total Revenues	5,200	52.90%	12,172	69.54%	6,973	16.64%	
Expenses							
Personnel	5,259	64.59%	6,267	66.13%	1,008	1.54%	
Service & Supplies	4,433	54.12%	6,046	61.25%	1,613	7.13%	
Capital Expense	-	0.00%	-	100.00%	-	100.00%	
Total Expenses	9,692	59.22%	12,313	63.64%	2,621	4.42%	
Net Revenues less Expenses	(4,493)		(141)		4,352		
Designated Operations, Service Departments, Clearing Funds							
Revenues							
Enrollment Fees	400	1630.24%	(7)	-6.44%	(407)	-1636.69%	
Sales and Services	58	51.15%	90	70.79%	32	19.65%	
Other Revenue	1,078	55.82%	1,256	61.74%	178	5.92%	
Total Revenues	1,536	74.24%	1,338	58.85%	(198)	-15.39%	
Expenses							
Personnel	607	65.68%	592	58.07%	(15)	-7.61%	
Service & Supplies	555	70.00%	744	56.81%	190	-13.18%	
Capital Expense	0	100.00%	21	100.00%	21	0.00%	
Total Expenses	1,162	67.67%	1,358	58.28%	196	-9.39%	
Net Revenues less Expenses	374		(19)		(393)		

Western Oregon University
 FY22 Projected Year-End
 (Unaudited, non-GAAP, for management purposes only)
 (in thousands)

As of February 28, 2022
 For the Fiscal Year Ended June 30, 2022

	FY21 Year-End Actuals	FY22 Projected Year-End	FY22 Budget	Variance FY22 Projected Year-End to Budget	Note
Education & General Fund					
Recurring Operating Activities					
Student Fees & Tuition (net of remissions)	38,582	32,416	32,272	144	
Government Resources & Allocations	28,990	30,984	30,984	-	Projection based on budget.
Gift Grants and Contracts	918	1,643	622	1,021	
Other Revenue	2,864	2,313	2,600	(287)	
Total Revenues	71,355	67,355	66,478	877	
Personnel	56,331	56,253	57,246	993	Salvage savings.
Service & Supplies	7,526	10,213	10,022	(192)	Projection based on FY19's S&S burn rate
Capital Expense	128	167	210	43	
Total Expenses	63,985	66,633	67,477	844	
Net Transfers	3,229	3,300	3,317	17	Projection is based on transfer schedule.
Total Expenses and Transfers	67,214	69,933	70,794	861	
Operating Net Revenues less Expenses	4,141	(2,578)	(4,316)	1,738	
One-Time Activities					
HEERF Reimbursement	2,400	4,819	3,000	1,819	Received additional \$543K SIP HEERF award
HEERF-Related Personnel	-	(132)	-	(132)	
HEERF-Related S&S	-	(1,015)	-	(1,015)	
Quasi Endowment	(850)	-	-	-	
Other	(1,061)	(600)	(924)	324	Projection based on budget.
Total One-Time Activities	489	3,072	2,076	996	
Total Net Revenues less Expenses	4,630	494	(2,240)	2,734	
Fund Balance at the Beginning of the Year	6,240	10,870	10,870		
Fund Balance at the End of the Year	10,870	11,364	8,630		
Fund Balance as a Percentage of Revenues	15.23%	16.87%	12.98%		

Western Oregon University
 FY22 Projected Year-End
 (Unaudited, non-GAAP, for management purposes only)
 (in thousands)

As of February 28, 2022
 For the Fiscal Year Ended June 30, 2022

	FY21 Year-End Actuals	FY22 Projected Year-End	FY22 Budget	Variance FY22 Projected Year-End to Budget	Note
Auxiliary Enterprises Funds					
Enrollment Fees	1,454	5,878	6,174	(295)	Assumes 2/3 realization
Sales and Services	6,615	10,066	9,716	349	Assumes periodical realization
Other Revenue	1,760	1,904	1,614	290	Assumes 80% realization
Total Revenues	9,829	17,848	17,504	344	
Personnel	8,142	9,702	9,477	(225)	
Service & Supplies	8,192	9,872	9,872	-	Projection based on budget.
Capital Expense	32	0	-	-	
Total Expenses	16,365	19,574	19,349	(225)	
Net Transfers	(3,798)	(1,091)	(1,119)	(28)	Projection is based on transfer schedule.
Total Expenses and Transfers	12,567	18,484	18,230	(254)	
Net Revenues less Expenses	(2,738)	(635)	(726)	90	
HEERF Funds	1,700	1,849			
Additions/Deductions to Fund Balance	(2,178)	(1,985)			
Fund Balance at the Beginning of the Year	9,556	6,339			
Fund Balance at the End of the Year	6,339	5,567			
Fund Balance as a Percentage of Revenues	64.49%	31.19%			
Designated Operations, Service Departments, Clearing Funds					
Enrollment Fees	25	(0)	113	(114)	
Sales and Services	113	175	127	49	
Other Revenue	1,931	2,250	2,034	216	
Total Revenues	2,069	2,425	2,274	151	
Personnel	925	901	1,019	118	
Service & Supplies	792	1,064	1,310	247	
Capital Expense	-	21	-	(21)	
Total Expenses	1,717	1,986	2,329	343	
Net Transfers	(56)	1	1	-	Projection is based on transfer schedule.
Total Expenses and Transfers	1,661	1,987	2,330	343	
Net Revenues less Expenses	407	438	(56)	463	
Additions/Deductions to Fund Balance	(342)	(292)			
Fund Balance at the Beginning of the Year	2,982	3,047			
Fund Balance at the End of the Year	3,047	3,193			
Fund Balance as a Percentage of Revenues	147.29%	131.70%			

Western Oregon University
Transfers Schedule - Projected FY22
(Unaudited, non-GAAP, for management purposes only)

	E&G				Auxiliary				Des Ops - Serv Dept.	Plant fund	Other	Total
Transfers In E&G											(a)	
Actual												-
Upcoming											8,893	8,893
Transfers Out E&G					(a)	(b)	(c)	(d)		(e)	(a)	
Actual					1,479			448,767				450,246
Upcoming	98,521	150,000	2,979,025	1,400,000					175,000	4,804		4,807,350
Transfers In AUX	(a)	(b)	(c)	(d)								
Actual				448,767								448,767
Upcoming	98,521	150,000	2,979,025	1,400,000								4,627,546
Transfers Out AUX										(f)	(g)	
Actual											36,954	36,954
Upcoming										174,069	1,925,973	2,100,042
Transfers In DO, SD												
Actual												-
Upcoming												-
Transfers Out DO, SD											(h)	
Actual												-
Upcoming											750	750

Type	Description
(a)	Miscellaneous (endowment matches, student vaccine initiative, etc.)
(b)	Child Development Center support
(c)	Athletic operations support
(d)	HEERF support to auxiliaries
(e)	Small-Scale Energy Loan Program debt service
(f)	Student Engagement & Campus Recreation transfers to building/equipment reserves
(g)	Misc. auxiliary transfers, including debt payments for Housing and Recreation Center Building Fee
(h)	Misc. designated operations and service departments transfers

**Western Oregon University
Staff Position Status Report by Fund
FY22 as of March 28, 2022**

	Funds		Total
	E&G	Auxiliaries	
Budgeted Positions	258	103	361
New Hires (July 1 - March 28)	40	26	66
Currently Open & Advertised Positions	15	15	30

*Includes classified and unclassified staff positions

At one point during this quarter we had as many as 45 staff positions open & advertised.

Finance & Administration Committee (FAC), April 6, 2022

University Budget Advisory Committee (UBAC Report)

DATE: 16 MARCH 2022

TO: WESTERN OREGON UNIVERSITY BOARD OF TRUSTEES:
FINANCE & ADMINISTRATION COMMITTEE

FROM: UNIVERSITY BUDGET ADVISORY COMMITTEE

RE: UBAC REPORT

Spring 2022 Update

There have been two UBAC Budget Conversations so far this year, both have been well attended and the recorded presentations are available on the UBAC website. The most recent conversation took place on Thursday, February 17, 2022, which was on Retention and led by Paige Jackson, Colton Christian, and Kelly Rush.

Budget Conversations completed or scheduled:

- January 20, 2022 – Overall budget for FY22 & CARES funding
- February 17, 2022 – Retention
- March – Cancelled
- April 14, 2022 – Graduate program admission & enrollment
- May (date TBD) – Undergraduate enrollment
- June (date TBD) – FY23 Budget

The committee met on March 3rd and discussed future topics for the budget conversations. They also discussed the March meeting, and while several good ideas were brought forward, the meeting was canceled due to schedule conflicts.

Budget conversations for April and May were discussed and a plan was set to continue with the April conversation on graduate program admission and enrollment, with a date of April 14th. The budget conversation for May was scheduled to be about the FY23 budget, however the committee agreed to reschedule the cancelled March meeting on undergraduate enrollment to May. The conversation on the FY23 budget was moved to June.

Ana and Camarie provided FY22 budget updates and announced that FY23 budget conversations with campus have begun. UBAC will continue working on budget scenarios for FY23 as the BOT approves tuition and fee rates.

Finance & Administration Committee
Vice President for Finance & Administration
April 6, 2022

The Finance & Administration division continues to make efforts in implementing its 2019-23 divisional strategic plan in support of the university strategic plan. Over the last three months, the division made the following significant accomplishments:

National Association of College and University Business Officers (NACUBO)
Transfer Initiatives Grant:

WOU Received a 3-year NACUBO Grant to be a part of a small national group of 26 Universities and Community Colleges working on developing best practices for equitable student outcomes. Dr. Ana Karaman is serving as the Chief Business Officer (CBO) and the additional work group members in no particular order include: Amy Clark, Registrar; Camarie Moreno, Director of Budget & Planning; Dona Vasas, Bursar/Banner Systems Auditor; Breeann Flesch, Computer Science Professor & Division Chair; Anna Hernandez Hunter, Acting Director of Admissions; Michael Baltzley, Associate Provost & Professor of Biology; Paige Jackson, Director of Student Success & Advising; and Sue Monahan, Associate Provost. One of the suggested outcomes of the grant will be developing a financial model that leads to successful outcomes for all students. WOU is the only institution from Oregon participating in this study. [Click here](#) to view the Western Oregon University Letter from NACUBO and [click here](#) to view the NACUBO Grant Equitable Student Outcomes Press Release.

Finance & Administration Internship Program:

Camarie Moreno and Kolis Crier have continued their work in developing the Finance & Administration Internship Program. Four internship positions were advertised through the WolfLink (Handshake) platform within the WOU student portal. Starting in spring term 2022, the division will have the following three interns:

- America Sepulveda Valenzuela, Finance Intern for Finance & Administration, Budget Office, Accounting & Business Services, and university Treasury
- Alice Hodge, Software Development & Applications Support Intern for University Computing Solutions
- Maris Fugate, Campus Public Safety Intern

American Rescue Plan (ARP) Higher Education Emergency Relief Fund:

- Funds were disbursed to students on 3/18/2022.

- All ARP student dollars have been spent. 1,222 students applied for and received the remaining funds this round. The minimum award amount was \$100, and the maximum award was \$700. Only students who requested \$100 or \$200 received 100% of their requested grant. Students who requested \$1000+ received the maximum award of \$700.
- WOU received HEERF grants for students totaling \$10,468,254.
- As of March 2022, WOU has distributed \$10,468,290 via emergency grants.
- The table below includes all of the ARP distributions for students.

Distribution Round	Student Information / Number of Recipients		Amount	
Fall Term	Base Grant - \$900		2,526	\$2,273,400
	Enhanced Grant (Pell Eligible) - \$1,200		1,340	\$1,608,000
	Subtotal		3,866	\$3,881,400
Winter Term #1	Base Grant - \$450		3,410	\$1,534,500
	Enhance Grant (Newly Pell Eligible) - \$600		112	\$67,200
	Subtotal		3,522	\$1,601,700
Winter Term #2	Request	Grant		
	\$100	\$100	10	\$1,000
	\$200	\$200	23	\$4,600
	\$300	\$255	48	\$12,240
	\$400	\$320	64	\$20,480
	\$500	\$375	107	\$40,125
	\$600	\$450	58	\$26,100
	\$700	\$525	46	\$24,150
	\$800	\$560	60	\$33,600
	\$900	\$630	48	\$30,240
	\$1,000+	\$700	758	\$530,600
		Subtotal		1,222
	Grand Total			\$6,206,235

WOU Quasi-Endowment Investment Performance:

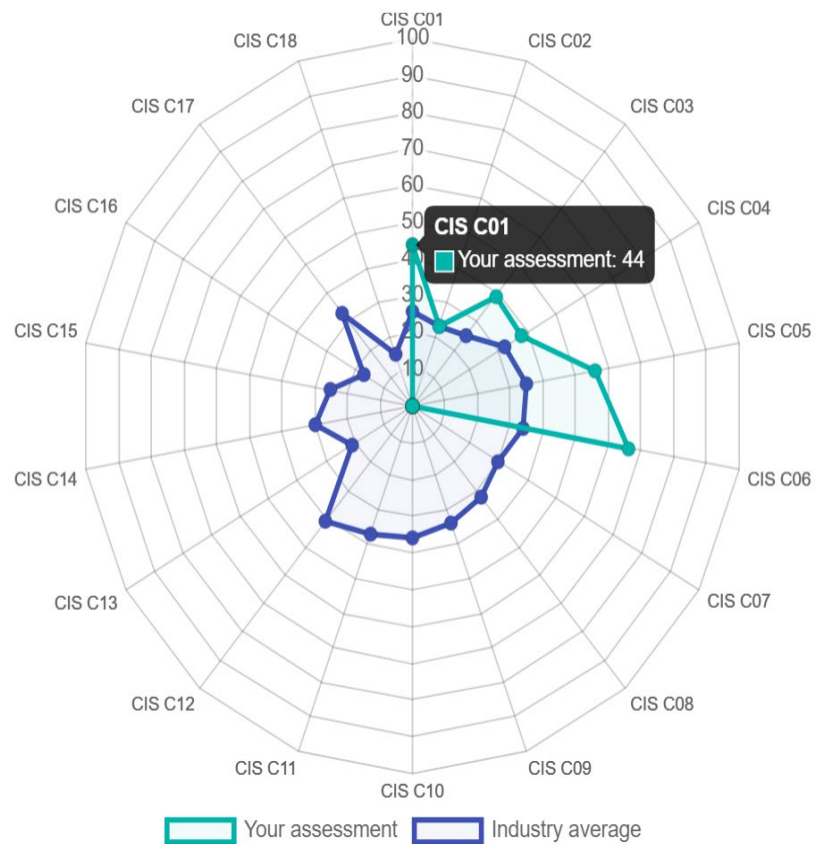
- The table below shows the WOU Quasi-Endowment Investment Values as of February 28, 2022.

WOU Quasi-Endowment Investment Values	
	2/28/2022
Blackrock MSCI ACWI IMI B - Equity	\$ 1,144,969
Legg Mason/Western Asset - Fixed Income	814,941
Cash	108,332
Total Market Value	\$ 2,068,242

University Computing Solutions (UCS) (Bill Kernan):

Cybersecurity

- UCS has upgraded an internal security tool to track IP addresses by country of origin. During the current conflict, this allowed us to deny access by Russia and Ukraine as advised by CISA (a homeland security entity).
- There is dramatic growth in campus cybersecurity culture as demonstrated by comparison to other educational institutions via the first six CIS controls. In all cases we are at or above all comparators.



Organizations used for Industry Average: 87

Hardware and Software

- UCS continues to deploy faculty and staff replacement computers, with about 95% of the 2012 - 2014 computers replaced.
- UCS continues to patch datacenter systems as vulnerabilities are reported to us by CISA. All RedHat operating systems are upgraded to RHEL7 or RHEL8.

Major Implementation Projects

- The Banner Financial Aid project has completed its second week of training. Ellucian technical team efforts have been very disappointing. To date, they have been unable to provide a training instance with WOU data included. Training has occurred on an Ellucian instance. Training has been productive.

Treasury Services (Darin Silbernagel):

- The net cash position as of February 28, 2022 is \$38,807,961.
- For the next 4 months, the total projected inflow is projected at \$41,913,990.
- For the next 4 months, the total projected outflows are \$52,888,064.
- The projected ending cash position is \$26,304,586 across all funds.
- [Click here](#) to view the February Cash Flow Narrative and Cash Flow Forecast.

Budget & Planning Office (Camarie Moreno):

- Samantha Cameron was hired as the Budget Analyst in February.
- FY23 budget development is underway.
- The Tuition and Fee Advisory Committee (TFAC) has completed its recommendation to the President for undergraduate resident tuition rate increase.
- Incidental Fee Committee (IFC) has completed its work setting the fee and allocation for next year; Incidental Fee Steering Committee (IFSC) will begin its work shortly with the goal of improving the process.
- Campus-wide budget reporting continues to be improved; monthly reports are now sent out that show actuals compared to budget as well as the same period in the prior month for all Education & General fund and Incidental Fee funded indices.
- All capital reimbursement requests for bonds issued in 2019 (ITC remodel, Welcome Center remodel, 2019 CIR) have been completed.
- The Integrated Postsecondary Education Data System (IPEDS) finance survey was completed.

Accounting & Business Services (ABS) (Shadron Lehman & Dona Vasas):

- Eide Bailey has issued their Single Audit report.
- Sergio Chavelas recently joined the ABS team as a Bilingual Receptionist.
- Tax reporting has been completed.
- Spring term tuition & fees have been assessed.

Capital Planning & Construction (TBD):

- Gabriela Eyster serves as the Interim Director of Capital Planning and Construction until the hiring process is complete for this position. Camarie Moreno is chairing the search.
- The Legislature allocated \$16.5M for the steam pipe line.

- Capital Funding Project Proposals for the next biennium funding request include the Health Sciences (APSC renovation), the CHAMPS project (NPE remodel and McArthur Field and stadium renovation), and Rice Hall Performing Arts remodel.

Campus Public Safety (Rebecca Chiles):

- Public Safety Officers participated in a racial justice training in February 2022. Officers learned about best practices for bias crimes investigations as well as the importance of cultural competency.
- Parking Services is working on electric vehicle (EV) chargers for the campus.
- The Occupational and Environmental Health and Safety (OEHS) Officer is updating OSHA required training.
- Self-defense trainings were provided for students the first week of March with another training planned for Spring term.
- Campus Public Safety (CPS) is working with the commencement committee on upcoming plans.
- CPS is also Working with the DeafBlind Interpreting National Training and Resource Center on campus.

Facilities Services (Rebecca Chiles):

- Facilities Services is working on upgrading the software program in order to increase efficiency, tracking of assets, work orders, and preventative maintenance. The name of the program that has been selected is Maintenance Connection. Facilities Services will be working on data entry and plans to have a go live date of July 1, 2022.
- Facilities Services set up and supported the Covid-19 vaccine clinic at Gentle House.
- Marsha Smith and Laura Tierney are retiring in April.
- Facilities Services was selected as Department of the Month by the Staff Senate in February.
- Rudy Rodriguez, Maintenance Electrician, was selected as Employee of the Month for February.

Human Resources (HR) & Payroll (Heather Mercer):

- Searches are now under way for our two open positions HR Data Coordinator and Retirement Coordinator.
- There are currently more than 40 open positions through recruitment.
- We are working on streamlining the hiring process. We have determined that our background check company can provide educational checks so that we don't need to require transcripts during the initial hiring process. We will not be asking for references until the final stages of the hiring process. We have made a few

interim solutions to our current system and are looking into the possibility of purchasing a software solution that will greatly increase efficiency.

- HR has created the [WOU Careers](#) Instagram Page and it has nearly 150 followers.
- Web-time entry is now rolled out to all unclassified employees. Things are going well and we are receiving lots of positive feedback.
- Pandemic Pay was issued for classified employees. We only had one grievance which is being resolved.
- Faculty salary increases were issued within 16 day of the ratification of the CBA.
- We have been working with Pamela Farr, Warehouse Programmer, in UCS on creating data integrity reports, and have started to update some of the data.
- HR and the Sponsored Projects Office (SPO) are finishing up the final details of the Grants and Contracts transition and have met with all impacted employees.

External Auditors Selection:

- A request for proposal (RFP) was issued on data.
- Three firms responded to the RFP which include Moss Adams, EideBailly, and CliftonLarsenAllen.
- The selection committee scored all three submissions.
- It is anticipated that the BOT will approve the next contract (3 year plus 2-year extension) on 4/20/22.

Internal Auditor Selection:

After reviewing multiple options, a decision was made to contract out with the Portland State University (PSU) Internal Auditor office for a 2-year contract. If approved by the PSU Audit Committee and BOT, WOU will gain access to a bench of four internal auditors at PSU. The Intergovernmental agency agreement are anticipated to start on 7/1/22.

Cash Flow Narrative

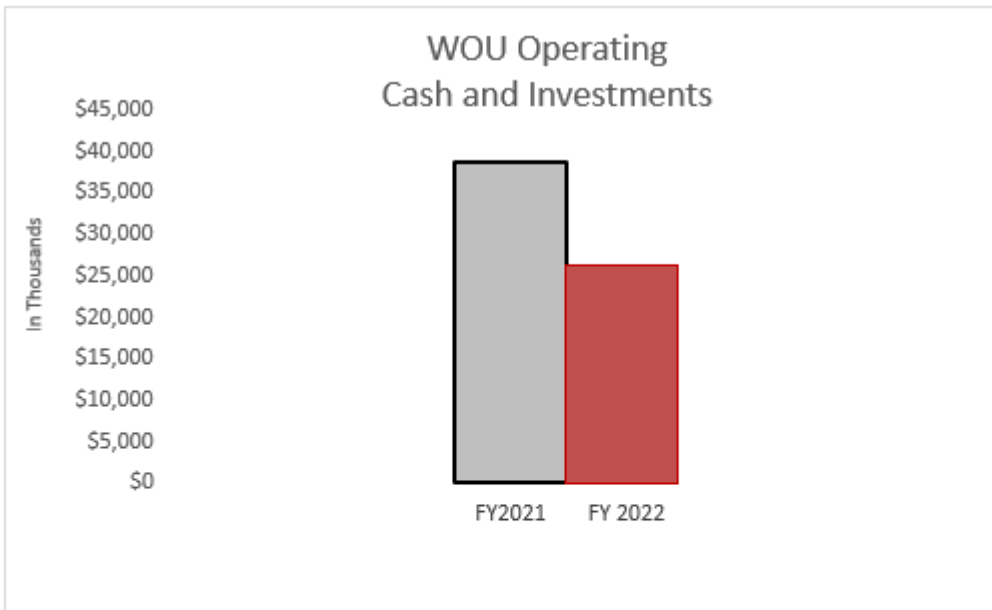
The statement of cash flows enables users of the financial statements to determine how well an entity's income generates cash and to predict the potential of an entity to generate cash in the future. The purpose of the cash flow forecast is to present cash inflows and outflows for a reporting period to the reader of the report. Cash flows are not readily apparent when just reviewing the income statement, especially when that document is created under the accrual basis of accounting. Accrual accounting requires that certain non-cash revenue and expense items be included in the income statement, potentially in substantial amounts.

We began FY2022 with a cash & investment balance of \$29.015M.

You will note this does not have a one-to-one relationship with the Management Report, this is due to two reasons. The Management Report looks at individual fund activity for Education & General, Auxiliaries, and Designated Operations & Service funds; while these funds are the main funds for the University, other funds exist as well (such as Capital and Grant funds). The Cash Flow forecast incorporates all cash & investments for the University other than the cash balance related to Perkins loans (\$778,887 as mandated) and the quasi endowment. Additionally, the Management Report shows accounting activity using accrual-based accounting. Accrual accounting creates timing differences between income statement accounts (revenues & expenses as shown on the Management Report) and cash. A revenue transaction may be recorded in a different fiscal year than the year the cash related to that revenue is received. One purpose of the statement of cash flows is that users of the financial statements can see the amount of cash inflows and outflows during a year in addition to the amount of revenue and expense shown on the income statement.

For FY2022, the cash flow projection is based on actuals through February then several assumptions including a 10% reduction in enrollment overall for the year, the Board approved tuition increases, a 1% increase in services & supplies (S&S). The HEERF (Higher Education Emergency Relief Fund) money that was drawn in January (5.4M) is included. Salary increases and Other Payroll Expenses (OPE) rate increases have been included as of what we understand currently. Overall, the cash flow projection shows a \$2.711M decrease over the fiscal year. Spring enrollment will help true up the projection as known in the future.

July 1, 2020, we started with \$33,673,724. Based on February 28, 2021 actuals we estimated FY21 ending cash \$28,094,351. The actual July 1, 2021 cash balance ended up being \$29,015,402, so a decline for the year of \$4,658,322. Comparatively, based on February 28, 2022 actuals we are estimating FY22 ending cash at \$26,304,586. Based on this and our continual decline in revenues, increase in expenditures and our current estimate of decline of \$2.711M is consistent, but we will continue to monitor and adjust monthly. Current financial conditions continue to put pressure on cash flow.



	FY22	FY21	Delta
Beginning Cash and Investments	\$ 29,015,402	\$ 33,673,724	\$ (4,658,321)
Current	\$ 38,807,961	\$ -	
Projected Ending	\$ 26,304,586	\$ 29,015,402	\$ (2,710,817)

Data is based upon the accounting system information

Actual cash and investments on deposit at 02/28/22 was \$44,102,896

2021-2022 Cashflow Forecast

Western Oregon University
Monthly Cash Flow Forecast

	Actuals								Estimates			
	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022
<i>Starting Cash and investment FY2022 (June 30, 2021)</i>												
	<i>\$29,015,402</i>											
Beginning Cash Estimate	\$ 29,015,402	25,745,592	32,239,926	35,599,570	41,710,009	37,008,232	32,100,973	43,349,956	37,278,659	42,999,688	44,187,857	34,709,382
<i>Adjusted Beginning Cash and investment Balance (Actual)</i>	<i>29,015,402</i>	<i>25,745,592</i>	<i>32,239,926</i>	<i>35,599,570</i>	<i>41,710,009</i>	<i>37,008,232</i>	<i>32,100,973</i>	<i>43,349,956</i>	<i>38,807,961</i>	-	-	-
Inflows												
Monthly Revenue Estimates	1,092,726	28,533,629	7,760,486	16,994,393	3,602,802	22,022,862	15,222,429	5,833,792	20,471,263	10,305,963	3,169,985	12,101,159
Estimated Cash Impacts GL Accrual Activity	(3,273,120)	6,088,831	3,463,755	5,607,161	(4,701,906)	(4,837,232)	13,014,683	(2,706,300)	3,784,720	2,133,255	(3,867,810)	(6,184,545)
Total Revenue and GL Inflows	(2,180,395)	34,622,461	11,224,240	22,601,553	(1,099,103)	17,185,630	28,237,113	3,127,492	24,255,983	12,439,218	(697,825)	5,916,614
Outflows												
Monthly Labor Estimates	4,024,240	3,849,337	4,241,365	6,503,818	6,558,712	6,820,083	6,540,801	6,745,715	6,678,975	6,598,769	6,645,568	6,739,032
Monthly Expense Estimates	766,469	2,551,657	11,570,318	7,135,849	2,897,330	9,548,063	6,513,161	2,453,074	11,855,979	4,652,280	2,135,081	7,582,379
Monthly Debt Estimates	406,708						86,366					
Total Operating Ledger Outflows	\$ 5,197,417	\$ 6,400,994	\$ 15,811,682	\$ 13,639,667	\$ 9,456,042	\$ 16,368,146	\$ 13,140,328	\$ 9,198,789	\$ 18,534,954	\$ 11,251,049	\$ 8,780,650	\$ 14,321,411
Net Flows	(7,377,812)	28,221,467	(4,587,442)	8,961,886	(10,555,145)	817,484	15,096,785	(6,071,297)	5,721,029	1,188,169	(9,478,474)	(8,404,797)
Ending Cash Estimate	25,745,592	32,239,926	35,599,570	41,710,009	37,008,232	32,100,973	45,185,794	37,278,659	42,999,688	44,187,857	34,709,382	26,304,586

March 7, 2022

Dr. Jay Kenton
Western Oregon University
345 N Monmouth Avenue
Monmouth, OR 97361

Dear President Kenton,

Recently, your Chief Business Officer successfully applied for a 3-year grant through NACUBO. We are thrilled that Western Oregon University was selected and want to express our appreciation to you for supporting your CBO. Leaders who are willing to examine and refine how their institution equitably funds student outcomes and completion priorities will be the drivers of positive change in higher education.

There are specific reasons why we are grateful that Western Oregon University has joined NACUBO in this work. First, at the core of this project is a deep commitment to equity in higher education. We know that too many students face barriers to access and complete their programs of study. As higher education evolves as a sector, financial and business models must be modified, prioritizing support for successful outcomes for all students. Second, better outcomes are realized when we work together. The thought partnership and resulting improved practices that will be generated through this work will not only support transformation at your institution, but also will be shared across the sector, supporting change at institutions everywhere. Your institution's contribution of thought and practice will have far-reaching, positive impact. We expect your institution will be cited and generously acknowledged throughout this project including in all final reports, documents, and tools that are developed. Our aim is that your institution is seen as a leader in advancing efforts to increase equity for student outcomes.

We want to acknowledge the funders that will make this work possible over the next three years. The primary funder and champion of this work is Ascendium Education Foundation. Additional funding to expand the reach of the project has come from College Futures and Trellis Foundation. Their engagement with NACUBO is innovative and encouraging. The leaders of these foundations recognize the importance of systemic, integrated models to support student success. By elevating strategic finance and business operations as primary drivers for sustainable change, the future looks brighter.

Jim is serving as the project leader. We would welcome any insights or thoughts you have as we work through this program. Please feel free to connect by emailing Jim at Jim.Hundrieser@nacubo.org or calling 603-481-0649.

On behalf of the communities you serve, we are grateful for all that you do.

Sincerely,

The image shows two handwritten signatures in black ink. The signature on the left is for Susan Whealler Johnston, and the signature on the right is for Jim Hundrieser. Both signatures are written in a cursive, flowing style.

Dr. Susan Whealler Johnston, President and CEO, NACUBO
Dr. Jim Hundrieser, Vice President for Consulting and Business Development, NACUBO

Philanthropies Award NACUBO \$3.8 Million in Grants to Advance Student Completion Efforts
The work will identify financial models that increase equitable outcomes for typically underserved students

3/8/22

To develop strategic finance models that prioritize and sustain student equity, success, and completion initiatives, NACUBO has been awarded a three-year grant from Ascendium Education Group. Additional support from College Futures and the Trellis Foundation will allow NACUBO to expand the reach of the project.

The \$3.8 million funding will support a financial model study with 26 institutions that enroll high percentages of typically underserved students, including community colleges, small rural institutions, and small- to mid-size regional public institutions.

NACUBO, in strategic partnership with Sova, will facilitate the creation of frameworks, tools, and models that can move institutions towards sustainable, institution-wide financial and operational activities that increase equitable outcomes and completion for students. The work will particularly focus on ways to increase guided pathways and improve transfer outcomes.

To achieve these outcomes, chief business officers from a diverse set of institutions will contribute their expertise. With support from NACUBO subject matter experts and higher education leaders, participating schools will assess needs and barriers, develop and test revised approaches to strategic finance activities, and build scalable frameworks and tools. Work will be completed with the intention of establishing models and processes that can be replicated or leveraged by other institutions, with customization. The resources developed will be available on NACUBO's website as the project progresses.

Participating institutions include—

Alamo Colleges (Texas)
Atlantic Cape Community College (New Jersey)
Bennett College (North Carolina)
California State University, San Bernadino
CUNY Brooklyn College (New York)
Central Lakes College (Minnesota)
Cincinnati State Community College (Ohio)
Concordia University (Texas)
El Camino College (California)
Great Falls College Montana State University
Kalamazoo Valley Community College (Michigan)
Muskingum University (Ohio)

New Mexico State University
North Park University (Illinois)
Riverside Community College (California)
Rutgers University – Newark
Sam Houston State University (Texas)

Sonoma State University (California)
South Central College (Minnesota)
South Florida State College
SUNY Empire State College
Stillman College (Alabama)
Tarleton State University (Texas)
University of New Orleans (Louisiana)
Western Oregon University
Wiley College (Texas)

About NACUBO

Founded in 1962, the National Association of College and University Business Officers (NACUBO) is a nonprofit professional organization representing chief administrative and financial officers at more than 1,900 colleges and universities across the country. NACUBO's mission is to advance the economic vitality, business practices, and support of higher education institutions in pursuit of their missions. For more information, visit www.nacubo.org.

About Ascendium Education Group

Ascendium Education Group is committed to helping people reach the education and career goals that matter to them. We invest in projects designed to increase the number of students from low-income backgrounds who complete postsecondary degrees, certificates and workforce training programs, with an emphasis on first-generation students, incarcerated adults, rural community members, students of color and veterans. Our work identifies, validates and expands best practices to promote large-scale change at the institutional, system and state levels, with the intention of elevating opportunity for all. For more information, visit www.ascendiumphilanthropy.org/.

About College Futures

College Futures Foundation works to ensure that more students who reflect the diversity of California complete a bachelor's degree and access the opportunity for a better life. The Foundation's strategies focus on catalyzing systemic transformation: supporting institutions to become equity-focused and student-ready, supporting equity-focused institutional leadership, reimagining higher education's business model, removing structural barriers, smoothing pathways, and simplifying access to financial and holistic supports. For more information, visit www.collegefutures.org.

About Trellis Foundation

Trellis Foundation advances equitable educational opportunities in Texas by supporting postsecondary programs, practices and systems that reduce disparities and lead to success for low-income students and students of color. The Foundation's focus areas are: holistic student needs, streamlining student pathways, and reconnecting learners. For more information, visit www.trellisfoundation.org.

About Sova

Sova focuses on improving the quality and accelerating the pace of complex problem solving in the areas of higher education and workforce development. Animated by a core commitment to advancing socioeconomic mobility for more Americans, Sova pursues its mission through distinctive approaches to will-building, strategic planning, change leadership and process improvement. For more information, visit www.sova.org.