

**Oregon University System
Quarterly Management Report**

\$ in 000's

**As of September 30, 2012
For the Fiscal Year Ended June 30, 2013**

WESTERN OREGON UNIVERSITY

| | E&G | | Auxiliary | | DO,SD | |
|--|------------------|------------|------------------|------------|------------------|------------|
| | Realization/Burn | Projection | Realization/Burn | Projection | Realization/Burn | Projection |
| | Rate | % chg | Rate | % chg | Rate | % chg |
| State General Fund | 29% | 1% | | | | |
| Tuition & Resource Fees, net of Remissions | 38% | 8% | | | | |
| Enrollment Fees | | | 37% | (16%) | 6% | 50% |
| Sales & Services | | | 12% | 4% | 30% | 1% |
| Other | 28% | 28% | 24% | 0% | 22% | 1% |
| Transfers in | n/a | (100%) | 97% | 276% | 94% | (93%) |
| Personnel Services | 14% | 6% | 20% | 39% | 32% | 3% |
| Supplies & Services & Capital Outlay | 22% | (3%) | 17% | (4%) | 21% | 18% |
| Transfers out | 100% | 69% | -3% | (68%) | 0% | 29% |
| Fund balance | 16.2% | | | | | |

within +/- tolerance level range

outside +/- tolerance level range

Tolerance levels set based upon prior 7 year realization/burn rate averages and standard deviation

Notes

DO, SD -Enrollment Fees although flagged are the same as last year's Q1 and is not considered a material variance.

DO,SD - Personel Services although this is flagged the burn rate is just over the average. In addition the dollars involved are not that material and this will be monitored throughout the year.

DO,SD - S&S & Capital Outlay although this is flagged the burn rate is effected by timing of equipment purchases and repairs particularly with IT and Telcom . This will be monitored throughout the year.

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As of September 30, 2012
For the Fiscal Year Ended June 30, 2013

| WESTERN OREGON UNIVERSITY <small>(in thousands except enrollment)</small> | Year-to-Date | | | | Budget | | Projections | | | | Notes |
|--|-----------------|-------------------------|-----------------------------|-------------------------|------------------|-----------------|---------------------|---------------------------|------------------------|-------------------------------|-------|
| | YTD Actual | YTD as a % of Projected | Prior YTD as % of PY Actual | % chg Current/Prior YTD | Prior Yr. Actual | Adjusted Budget | Projected 6/30/2013 | Variance from Adj. Budget | Chg since Prior Report | % chg Projection to PY Actual | |
| EDUCATION & GENERAL | | | | | | | | | | | |
| State General Fund | 4,089 | 29% | 28% | 6% | 13,778 | 13,921 | 13,921 | 0 | 0 | 1% | |
| Tuition & Resource Fees, net of Remissions | 14,779 | 38% | 39% | 7% | 35,797 | 38,657 | 38,657 | 0 | 0 | 8% | (1) |
| Other | 833 | 28% | 29% | 23% | 2,319 | 2,977 | 2,977 | 0 | 0 | 28% | (2) |
| Transfers In | 0 | n/a | 0% | n/a | 201 | 0 | 0 | 0 | 0 | -100% | (3) |
| Total Revenues & Transfers In | 19,701 | 35% | 35% | 7% | 52,095 | 55,555 | 55,555 | 0 | 0 | 7% | |
| Personnel Services | (6,763) | 14% | 15% | -5% | (46,268) | (48,820) | (48,820) | 0 | 0 | 6% | (4) |
| Supplies & Services & Capital Outlay | (1,252) | 22% | 21% | 3% | (5,869) | (5,678) | (5,678) | 0 | 0 | -3% | (5) |
| Transfers Out | (2,063) | 100% | 0% | n/a | (1,223) | (2,069) | (2,069) | 0 | 0 | 69% | (6) |
| Total Expenditures & Transfers Out | (10,078) | 18% | 16% | 21% | (53,360) | (56,567) | (56,567) | 0 | 0 | 6% | |
| Net from Operations and Transfers | 9,623 | | | | (1,265) | (1,012) | (1,012) | 0 | 0 | | |
| Fund Additions/(Deductions) | 0 | | | | 0 | 0 | 0 | 0 | 0 | | |
| Change in Fund Balance | 9,623 | | | | (1,265) | (1,012) | (1,012) | 0 | 0 | | |
| Beginning Fund Balance | 10,032 | | | | 11,297 | 10,032 | 10,032 | 0 | 0 | | |
| Ending Fund Balance | 19,655 | | | | 10,032 | 9,020 | 9,020 | 0 | 0 | -10% | |
| % Operating Revenues | | | | | 19.3% | 16.2% | 16.2% | | | -16% | |
| Student FTE Enrollment (Summer term only) | 303 | 6% | 7% | -12% | 5,257 | 5,208 | 5,208 | 0 | 0 | -1% | |
| AUXILIARY ENTERPRISES | | | | | | | | | | | |
| Enrollment Fees | 2,398 | 37% | 36% | -14% | 7,776 | 6,502 | 6,502 | 0 | 0 | -16% | (7) |
| Sales & Services | 1,857 | 12% | 11% | 11% | 14,918 | 15,582 | 15,582 | 0 | 0 | 4% | (8) |
| Other | 367 | 24% | 16% | 46% | 1,540 | 1,540 | 1,540 | 0 | 0 | 0% | |
| Transfers In | 2,077 | 97% | 0% | n/a | 569 | 2,138 | 2,138 | 0 | 0 | 276% | (6) |
| Total Revenues & Transfers In | 6,699 | 26% | 19% | 42% | 24,803 | 25,762 | 25,762 | 0 | 0 | 4% | |
| Personnel Services | (1,841) | 20% | 19% | 44% | (6,576) | (9,111) | (9,111) | 0 | 0 | 39% | (9) |
| Supplies & Services & Capital Outlay | (2,704) | 17% | 14% | 11% | (16,849) | (16,131) | (16,131) | 0 | 0 | -4% | (10) |
| Transfers Out | 14 | -3% | 6% | -119% | (1,285) | (407) | (407) | 0 | 0 | -68% | (11) |
| Total Expenditures & Transfers Out | (4,531) | 18% | 15% | 20% | (24,710) | (25,649) | (25,649) | 0 | 0 | 4% | |
| Net from Operations and Transfers | 2,168 | | | | 93 | 113 | 113 | 0 | 0 | | |
| Additions/(Deductions) to Unrestricted Net Assets | (25) | | | | (44) | (47) | (47) | 0 | 0 | | |
| Change in Unrestricted Net Assets | 2,143 | | | | 49 | 66 | 66 | 0 | 0 | | |
| Beginning Unrestricted Net Assets | 6,164 | | | | 6,115 | 6,164 | 6,164 | 0 | 0 | | |
| Ending Unrestricted Net Assets | 8,307 | | | | 6,164 | 6,230 | 6,230 | 0 | 0 | 1% | |
| | | | | | 24.9% | 24.2% | 24.2% | | | | |

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| WESTERN OREGON UNIVERSITY <small>(in thousands except enrollment)</small> | Year-to-Date | | | | Budget | | Projections | | | | Notes |
|--|--------------|-------------------------|-----------------------------|-------------------------|------------------|-----------------|---------------------|---------------------------|------------------------|-------------------------------|-------|
| | YTD Actual | YTD as a % of Projected | Prior YTD as % of PY Actual | % chg Current/Prior YTD | Prior Yr. Actual | Adjusted Budget | Projected 6/30/2013 | Variance from Adj. Budget | Chg since Prior Report | % chg Projection to PY Actual | |
| DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS | | | | | | | | | | | |
| Enrollment Fees | 2 | 6% | 9% | 0% | 22 | 33 | 33 | 0 | 0 | 50% | (12) |
| Sales & Services | 78 | 30% | 30% | 0% | 257 | 260 | 260 | 0 | 0 | 1% | |
| Other | 363 | 22% | 21% | 3% | 1,664 | 1,680 | 1,680 | 0 | 0 | 1% | |
| Transfers In | 31 | 94% | 6% | 3% | 476 | 33 | 33 | 0 | 0 | -93% | (13) |
| Total Revenues & Transfers In | 474 | 24% | 19% | 3% | 2,419 | 2,006 | 2,006 | 0 | 0 | -17% | |
| Personnel Services | (143) | 32% | 30% | 8% | (439) | (453) | (453) | 0 | 0 | 3% | (14) |
| Supplies & Services & Capital Outlay | (315) | 21% | 20% | 27% | (1,268) | (1,499) | (1,499) | 0 | 0 | 18% | (15) |
| Transfers Out | 0 | 0% | 0% | n/a | (35) | (45) | (45) | 0 | 0 | 29% | |
| Total Expenditures & Transfers Out | (458) | 23% | 22% | 20% | (1,742) | (1,997) | (1,997) | 0 | 0 | 15% | |
| Net from Operations and Transfers | 16 | | | | 677 | 9 | 9 | 0 | 0 | | |
| Additions/(Deductions) to Unrestricted Net Assets | 30 | | | | (498) | (149) | (149) | 0 | 0 | | |
| Change in Unrestricted Net Assets | 46 | | | | 179 | (140) | (140) | 0 | 0 | | |
| Beginning Unrestricted Net Assets | 803 | | | | 624 | 803 | 803 | 0 | 0 | | |
| Ending Unrestricted Net Assets | 849 | | | | 803 | 663 | 663 | 0 | 0 | -17% | |
| | | | | | 33.2% | 33.1% | 33.1% | | | | |

- (1) Projection based on .5% decline in enrollment due to large graduating class in the prior year, continuation of the Promise tuition program, the implementation of a variable undergraduate tuition rate structure, 7.1% increase in non-resident undergraduate tuition rate, 5.9% increase in both the resident and non-resident graduate tuition rate, 19% increase in Matriculation Fee.
- (2) Indirect cost recovery from third party grants set aside in the prior year used to fund building use reserves for future research facilities and lab renovation not expected in the current year.
- (3) Construction funding for completed projects and closure of Testing Services and Intensive English designated operations funds returned in the prior year.
- (4) Increases in Personnel Services due to negotiated salary increases and related OPE offset by reductions in Athletics salaries now recorded in Auxiliary Funds.
- (5) Decrease in expected Building Maintenance & Repairs expense and an increase in Admin Services Reimbursement.
- (6) Transfers out/in reflects change in accounting for Athletic salaries and OPE. Corrections in accounting expected in second quarter.
- (7) Enrollment Fee decrease is primarily due to a reduction in Health Service Fees related to the removal of the mandatory Health Insurance Program.
- (8) Increases projected for Housing & Dining, Bookstore, and Parking revenues due to rate increases.
- (9) Increases in Personnel Services due to negotiated salary increases, Athletics salaries now recorded in Auxiliary Funds, and related OPE.
- (10) Decrease in S&S & Capital Outlay due to reductions related to the mandatory Health Insurance Program offset by increased costs related to new insurance billing requirements.
- (11) Prior year transfers include funding for unanticipated capital repairs. Current year transfers represent typical funding levels. A correction in accounting expected in second quarter.
- (12) Projected increase for anticipated enrollment in non-credit education programs.
- (13) Prior year transfers include funding for purchases not expected for current year. Current year transfers represent typical funding levels.
- (14) Increases in Personnel Services due to negotiated salary increases and related OPE.
- (15) Increase in S&S and Capital outlay due to anticipated telecom equipment purchases.