

**Oregon University System  
Quarterly Management Report**

\$ in 000's

**As of December 31, 2012  
For the Fiscal Year Ended June 30, 2013**

**WESTERN OREGON UNIVERSITY**

	E&G		Auxiliary		DO,SD	
	Realization/ Burn Rate	% chg Projection to PY Actual	Realization/ Burn Rate	% chg Projection to PY Actual	Realization/ Burn Rate	% chg Projection to PY Actual
State General Fund	54%	3%				
Tuition & Resource Fees, net of Remissions	69%	7%				
Enrollment Fees			66%	(12%)	36%	50%
Sales & Services			39%	4%	43%	1%
Other	50%	28%	38%	0%	49%	1%
Transfers in	n/a	(100%)	101%	277%	94%	(93%)
Personnel Services	- 41%	3%	45%	39%	56%	3%
Supplies & Services & Capital Outlay	- 38%	(3%)	41%	(4%)	44%	18%
Transfers out	- 85%	124%	+ 32%	(63%)	93%	29%
Fund balance	16.9%					

within +/- tolerance level range

outside +/- tolerance level range

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

Notes

E&G - personnel services burn rate less than average due to salary increases anticipated in the last half of FY13. Personnel services projection reduced due to lower than expected enrollment and unfilled positions.

E&G - S&S & capital outlay burn rate less than average due to timing of facilities services service credits from non-E&G operations as well as lower utilities and maintenance costs for the first half of FY13.

E&G - transfers out burn rate less than projected due to management's decision to use E&G as bridge funding for science center construction in the second half of the year. Projection increased to reflect this support.

Aux - projected enrollment revenue increased due to greater than anticipated incidental and health fee revenue.

Aux - transfers out burn rate greater than projected due to increased Werner University Center building reserve funding.

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WESTERN OREGON UNIVERSITY (in thousands except enrollment)	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	
<b>EDUCATION &amp; GENERAL</b>											
State General Fund	7,637	54%	58%	-5%	13,778	13,921	14,174	253	253	3%	(1)
Tuition & Resource Fees, net of Remissions	26,238	69%	69%	6%	35,797	38,657	38,157	(500)	(500)	7%	(2)
Other	1,489	50%	56%	16%	2,319	2,977	2,977	0	0	28%	
Transfers In	1	n/a	0%	n/a	201	0	0	0	0	-100%	
<b>Total Revenues &amp; Transfers In</b>	<b>35,365</b>	<b>64%</b>	<b>65%</b>	<b>4%</b>	<b>52,095</b>	<b>55,555</b>	<b>55,308</b>	<b>(247)</b>	<b>(247)</b>	<b>6%</b>	
Personnel Services	(19,706)	41%	44%	-3%	(46,268)	(48,820)	(47,589)	1,231	1,231	3%	(3)
Supplies & Services & Capital Outlay	(2,159)	38%	42%	-11%	(5,869)	(5,678)	(5,678)	0	0	-3%	
Transfers Out	(2,332)	85%	0%	n/a	(1,223)	(2,069)	(2,735)	(666)	(666)	124%	(4)
<b>Total Expenditures &amp; Transfers Out</b>	<b>(24,197)</b>	<b>43%</b>	<b>43%</b>	<b>6%</b>	<b>(53,360)</b>	<b>(56,567)</b>	<b>(56,002)</b>	<b>565</b>	<b>565</b>	<b>5%</b>	
<b>Net from Operations and Transfers</b>	<b>11,168</b>				<b>(1,265)</b>	<b>(1,012)</b>	<b>(694)</b>	<b>318</b>	<b>318</b>		
Fund Additions/(Deductions)	0				0	0	0	0	0		
Change in Fund Balance	11,168				(1,265)	(1,012)	(694)	318	318		
<b>Beginning Fund Balance</b>	<b>10,032</b>				<b>11,297</b>	<b>10,032</b>	<b>10,032</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance</b>	<b>21,200</b>				<b>10,032</b>	<b>9,020</b>	<b>9,338</b>	<b>318</b>	<b>318</b>	<b>-7%</b>	
<b>% Operating Revenues</b>					<b>19.3%</b>	<b>16.2%</b>	<b>16.9%</b>			<b>-12%</b>	
Student FTE Enrollment (Summer and fall terms only)	2,012	39%	39%	-2%	5,257	5,208	5,107	(101)	(101)	-3%	
<b>AUXILIARY ENTERPRISES</b>											
Enrollment Fees	4,499	66%	67%	-14%	7,776	6,502	6,838	336	336	-12%	(5)
Sales & Services	6,044	39%	40%	1%	14,918	15,582	15,582	0	0	4%	
Other	585	38%	45%	-16%	1,540	1,540	1,540	0	0	0%	
Transfers In	2,162	101%	0%	108000%	569	2,138	2,144	6	6	277%	(6)
<b>Total Revenues &amp; Transfers In</b>	<b>13,290</b>	<b>51%</b>	<b>48%</b>	<b>12%</b>	<b>24,803</b>	<b>25,762</b>	<b>26,104</b>	<b>342</b>	<b>342</b>	<b>5%</b>	
Personnel Services	(4,136)	45%	46%	36%	(6,576)	(9,111)	(9,111)	0	0	39%	
Supplies & Services & Capital Outlay	(6,688)	41%	44%	-11%	(16,849)	(16,131)	(16,131)	0	0	-4%	
Transfers Out	(154)	32%	6%	108%	(1,285)	(407)	(474)	(67)	(67)	-63%	(7)
<b>Total Expenditures &amp; Transfers Out</b>	<b>(10,978)</b>	<b>43%</b>	<b>43%</b>	<b>4%</b>	<b>(24,710)</b>	<b>(25,649)</b>	<b>(25,716)</b>	<b>(67)</b>	<b>(67)</b>	<b>4%</b>	
<b>Net from Operations and Transfers</b>	<b>2,312</b>				<b>93</b>	<b>113</b>	<b>388</b>	<b>275</b>	<b>275</b>		
Additions/(Deductions) to Unrestricted Net Assets	(43)				(44)	(47)	(47)	0	0		
Change in Unrestricted Net Assets	2,269				49	66	341	275	275		
<b>Beginning Unrestricted Net Assets</b>	<b>6,164</b>				<b>6,115</b>	<b>6,164</b>	<b>6,164</b>	<b>0</b>	<b>0</b>		
<b>Ending Unrestricted Net Assets</b>	<b>8,433</b>				<b>6,164</b>	<b>6,230</b>	<b>6,505</b>	<b>275</b>	<b>275</b>	<b>6%</b>	
					<b>24.9%</b>	<b>24.2%</b>	<b>24.9%</b>				

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	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	
<b>DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS</b>											
Enrollment Fees	12	36%	-5%	-1300%	22	33	33	0	0	50%	
Sales & Services	112	43%	48%	-10%	257	260	260	0	0	1%	
Other	819	49%	49%	1%	1,664	1,680	1,680	0	0	1%	
Transfers In	31	94%	6%	3%	476	33	33	0	0	-93%	
<b>Total Revenues &amp; Transfers In</b>	<u>974</u>	<u>49%</u>	<u>40%</u>	<u>1%</u>	<u>2,419</u>	<u>2,006</u>	<u>2,006</u>	<u>0</u>	<u>0</u>	<u>-17%</u>	
Personnel Services	(255)	56%	56%	3%	(439)	(453)	(453)	0	0	3%	
Supplies & Services & Capital Outlay	(654)	44%	45%	15%	(1,268)	(1,499)	(1,499)	0	0	18%	
Transfers Out	(42)	93%	0%	n/a	(35)	(45)	(45)	0	0	29%	
<b>Total Expenditures &amp; Transfers Out</b>	<u>(951)</u>	<u>48%</u>	<u>47%</u>	<u>17%</u>	<u>(1,742)</u>	<u>(1,997)</u>	<u>(1,997)</u>	<u>0</u>	<u>0</u>	<u>15%</u>	
<b>Net from Operations and Transfers</b>	23				677	9	9	0	0		
Additions/(Deductions) to Unrestricted Net Assets	(57)				(498)	(149)	(149)	0	0		
Change in Unrestricted Net Assets	(34)				179	(140)	(140)	0	0		
<b>Beginning Unrestricted Net Assets</b>	803				624	803	803	0	0		
<b>Ending Unrestricted Net Assets</b>	<u>769</u>				<u>803</u>	<u>663</u>	<u>663</u>	<u>0</u>	<u>0</u>	<u>-17%</u>	
					33.2%	33.1%	33.1%				

- (1) State General Fund projection increased for \$253,000 incentive funding allocation.
- (2) Enrolled FTE lower than planned for non-resident undergrad and resident graduate
- (3) Reduction in projected Personnel Services due to lower than expected enrollment and unfilled positions.
- (4) Projected increase of transfers out to support the Science Center capital construction project.
- (5) Projected enrollment revenue increase due to greater than anticipated incidental and health fee revenue.
- (6) Actual and projected Transfers In increase due to Bookstore grant cost share funding.
- (7) Actual and projected Transfers Out increase due to increased Werner University Center building reserve funding.