

FY18 – Q1 Management Report

Western Oregon University Quarterly Management Report (Unaudited, non-GAAP, For management purposes only)		As of September 30, 2017 For the Fiscal Year Ended June 30, 2018								
		Year-to-Date				Budget		Projections		Notes
(in thousands except enrollment)		YTD	YTD as	Prior	% chg	Prior Yr.	Adjusted	Projected	% chg	
		Actual	a % of	YTD as	Current/				Projection	
		Actual	Projecte	% of PY	Prior	Actual	Budget	6/30/2018	to PY	
				Actual	YTD			Actual	Actual	
EDUCATION & GENERAL										
State General Fund		8,749	36%	36%	2%	23,888	24,521	24,521	3%	
Tuition & Resource Fees, net of Remissions		16,603	41%	39%	8%	39,328	40,026	40,026	2%	
Other		802	21%	19%	-5%	4,382	3,737	3,737	-15%	(1)
Total Revenues		26,154	38%	37%	6%	67,598	68,284	68,284	1%	
Personnel Services		(8,267)	14%	15%	2%	(54,471)	(57,367)	(57,367)	5%	(2)
Supplies & Services & Capital Outlay		(1,508)	17%	23%	-15%	(7,838)	(9,131)	(9,131)	16%	(3)
Total Expenditures		(9,775)	15%	16%	-1%	(62,309)	(66,498)	(66,498)	7%	
Net from Operations		16,379				5,289	1,786	1,786		
Transfers In		0	n/a	0%	n/a	144	0	0	-100%	
Transfers Out		(716)	22%	15%	3%	(4,487)	(3,184)	(3,184)	-29%	(4)
Fund Additions/(Deductions)		0				(490)	0	0		
Change in Fund Balance		15,663				456	(1,398)	(1,398)		
Beginning Fund Balance		11,323				11,294	11,323	11,323		
Ending Fund Balance		26,986				11,750	9,925	9,925	-12%	
% Operating Revenues						17.4%	14.5%	14.5%	-13%	
Student FTE Enrollment - Summer		299	7%	6%	4%	4,545	4,432	4,432	-2%	



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	Year-to-Date				Notes	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 6/30/2018	% chg Projection to PY Actual	
AUXILIARY ENTERPRISES										
Enrollment Fees	2,670	38%	36%	2%		7,260	7,043	7,043	-3%	
Sales & Services	1,841	13%	12%	4%		14,520	14,610	14,610	1%	
Other	417	23%	23%	-5%	(5)	1,948	1,803	1,803	-7%	(5)
Total Revenues	4,928	21%	20%	2%		23,728	23,456	23,456	-1%	
Personnel Services	(2,276)	21%	21%	5%	(6)	(10,360)	(10,883)	(10,883)	5%	(6)
Supplies & Services & Capital Outlay	(2,035)	15%	19%	-11%	(7)	(12,346)	(13,396)	(13,396)	9%	(7)
Total Expenditures	(4,311)	18%	20%	-3%		(22,706)	(24,279)	(24,279)	7%	
Net from Operations	617					1,022	(823)	(823)		
Transfers In	661	22%	23%	-2%		2,972	2,970	2,970	0%	
Transfers Out	0	0%	0%	n/a		(2,873)	(470)	(470)	-84%	(8)
Additions/(Deductions) to Unrestricted Net Assets	(2,309)					(2,287)	(2,287)	(2,287)		
Change in Unrestricted Net Assets	(1,031)					(1,166)	(610)	(610)		
Beginning Unrestricted Net Assets	7,675					8,841	7,675	7,675		
Ending Unrestricted Net Assets	6,644					7,675	7,065	7,065	-8%	
						32.3%	30.1%	30.1%		



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	YTD Actual	YTD as a % of projected	Prior YTD as % of PY Actual	% chg Current/ Prior YTD	Notes	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2018	% chg Projection	
									to PY Actual	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS										
Enrollment Fees	65	45%	59%	-23%	(9)	142	143	143	1%	(9)
Sales & Services	130	34%	34%	18%	(10)	321	383	383	19%	(10)
Other	483	19%	21%	-9%	(11)	2,467	2,552	2,552	3%	
Total Revenues	678	22%	25%	-6%		2,930	3,078	3,078	5%	
Personnel Services	(328)	30%	22%	56%	(12)	(966)	(1,094)	(1,094)	13%	(13)
Supplies & Services & Capital Outlay	(493)	29%	47%	-19%	(14)	(1,296)	(1,726)	(1,726)	33%	
Total Expenditures	(821)	29%	36%	0%		(2,262)	(2,820)	(2,820)	25%	
Net from Operations	(143)					668	258	258		
Transfers In	86	179%	2%	1333%		260	48	48	-82%	
Transfers Out	0	n/a	#DIV/0!	n/a		0	0	0	n/a	
Additions/(Deductions) to Unrestricted Net Assets	(130)					(425)	(425)	(425)		
Change in Unrestricted Net Assets	(187)					503	(119)	(119)		
Beginning Unrestricted Net Assets	1,762					1,259	1,762	1,762		
Ending Unrestricted Net Assets	1,575					1,762	1,643	1,643	-7%	
						60.1%	53.4%	53.4%		
Total unrestricted fund balance						21,187	18,633	18,633		
Days of expenditures						89	73	73		

