

Oregon University System  
Quarterly Management Report

As of March 31, 2010  
For the Fiscal Year Ended June 30, 2010

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 6/30/2010	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
<b>EDUCATION &amp; GENERAL - LIMITED</b>											
State General Fund	11,520	68%	96%	-24%	15,834	16,480	16,995	515	0	7%	
Recovery Act Fund	1,835	100%	0%	n/a	3,294	1,835	1,835	0	0	-44%	
Tuition & Resource Fees, net of Remissions	28,480	99%	99%	13%	25,471	27,505	28,650	1,145	1,132	12%	1
Other	2,634	80%	74%	21%	2,938	2,340	3,300	960	720	12%	2
Transfers In	12				35	0	12	12	0	-66%	
<b>Total Revenues &amp; Transfers In</b>	<b>44,481</b>	<b>88%</b>	<b>90%</b>	<b>4%</b>	<b>47,572</b>	<b>48,160</b>	<b>50,792</b>	<b>2,632</b>	<b>1,852</b>	<b>7%</b>	
Personnel Services	(30,250)	71%	71%	2%	(41,522)	(42,650)	(42,900)	(250)	(250)	3%	3
Supplies & Services	(2,393)	49%	74%	-32%	(4,761)	(4,499)	(4,900)	(401)	(276)	3%	4
Capital Outlay	(311)	22%	81%	-62%	(1,020)	(732)	(1,400)	(668)	(668)	37%	5
Transfers Out	0				(938)	0	0	0	0	-100%	
<b>Total Expenditures &amp; Transfers Out</b>	<b>(32,954)</b>	<b>67%</b>	<b>72%</b>	<b>-6%</b>	<b>(48,241)</b>	<b>(47,881)</b>	<b>(49,200)</b>	<b>(1,319)</b>	<b>(1,194)</b>	<b>2%</b>	
<b>Net from Operations and Transfers</b>	<b>11,527</b>				<b>(669)</b>	<b>279</b>	<b>1,592</b>	<b>1,313</b>	<b>658</b>		
Fund Additions/Deductions	0				0	0	0	0	0		
Change in Fund Balance	11,527				(669)	279	1,592	1,313	658		
<b>Beginning Fund Balance</b>	<b>6,181</b>				<b>6,850</b>	<b>6,181</b>	<b>6,181</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance</b>	<b>17,708</b>				<b>6,181</b>	<b>6,460</b>	<b>7,773</b>	<b>1,313</b>	<b>658</b>	<b>26%</b>	
<b>% Operating Revenues</b>					<b>13.0%</b>	<b>13.4%</b>	<b>15.3%</b>			<b>18%</b>	
Student FTE Enrollment (YTD thru winter term)	1,881	38%	39%	7%	4,571	4,796	4,898	102	102	7%	
<b>AUXILIARY ENTERPRISES</b>											
Total Revenues	15,819	82%	80%	6%	18,764	19,174	19,300	126	126	3%	6
Expenditures & Net Transfers (Excl. Depr. Exp.)	(14,384)	74%	73%	4%	(19,079)	(19,650)	(19,450)	200	0	2%	
<b>Net from Operations and Transfers</b>	<b>1,435</b>				<b>(315)</b>	<b>(476)</b>	<b>(150)</b>	<b>326</b>	<b>126</b>		
Additions/Deductions to Unrestricted Net Assets	(12)				138	0	0	0	0		
Change in Unrestricted Net Assets	1,423				(177)	(476)	(150)	326	126		
<b>Beginning Unrestricted Net Assets</b>	<b>4,969</b>				<b>5,146</b>	<b>4,969</b>	<b>4,969</b>	<b>0</b>	<b>0</b>		
<b>Ending Unrestricted Net Assets</b>	<b>6,392</b>				<b>4,969</b>	<b>4,493</b>	<b>4,819</b>	<b>326</b>	<b>126</b>	<b>-3%</b>	
<b>DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS</b>											
Total Revenues	2,196	78%	80%	-9%	3,018	3,091	2,800	(291)	(200)	-7%	7
Expenditures & Net Transfers (Excl. Depr. Exp.)	(1,633)	65%	70%	-12%	(2,656)	(2,995)	(2,500)	495	350	-6%	7
<b>Net from Operations and Transfers</b>	<b>563</b>				<b>362</b>	<b>96</b>	<b>300</b>	<b>204</b>	<b>150</b>		
Additions/Deductions to Unrestricted Net Assets	(215)				(293)	0	0	0	0		
Change in Unrestricted Net Assets	348				69	96	300	204	150		
<b>Beginning Unrestricted Net Assets</b>	<b>506</b>				<b>437</b>	<b>506</b>	<b>506</b>	<b>0</b>	<b>0</b>		
<b>Ending Unrestricted Net Assets</b>	<b>854</b>				<b>506</b>	<b>602</b>	<b>806</b>	<b>204</b>	<b>150</b>	<b>59%</b>	

**NOTES AND ASSUMPTIONS:**

- 1 Enrolled student FTE higher than planned for campus and online course offerings.
- 2 Interest income charged to student accounts is up. This will be partially offset at year-end for increased reserves for uncollectible accounts, increasing S&S expenses. Conference fees and authorized course fees are ahead of prior year actual and plan.
- 3 Increased faculty costs due to increased enrollments.
- 4 Expenditures reduced during the first half of the year pending the outcome of the January special election/measures 66 & 67. Previously curtailed S&S budgets have been reinstated. Remainder of year will realize a higher spending rate.
- 5 Additional Capital Outlay in support of faculty academic infrastructure priorities, IT infrastructure and refurbishment of athletic fields.
- 6 Housing occupancy rates higher than planned and are related to increased enrollment levels.
- 7 Projected revenues and expenses for the intensive English program are less than plan; and the traffic safety education program is realizing decreased cost vs. budget.