

Western Oregon University  
**Quarterly Management Report**  
(Unaudited, non-GAAP, for management purposes only)  
(in thousands)

As of August 31, 2018  
For the Fiscal Year Ended June 30, 2019

	Year to Date Activity 8/31/2017	Year to Date Activity 8/31/2018	Adopted 2019 Budget	Variance Prior Year	% of Adopted 2019 Budget	Note
<b>Education &amp; General</b>						
						There is a timing difference between FY18 and FY19 for fall tuition assessment. In FY18, tuition was assessed in September; in FY19, tuition was assessed on August 30. FY19 summer tuition totals \$2,458,034, which is on par with FY18 summer tuition.
Student Fees & Tuition	2,338	16,646	41,870	14,308	39.76%	
Government Resources & Allocations	8,749	8,852	25,007	102	35.40%	Q5 allocation; allocations are not proportional.
Gift Grants and Contracts	54	123	584	69	21.08%	
Other Revenue	422	461	3,892	40	11.85%	
<b>Total Revenues</b>	<b>11,563</b>	<b>26,082</b>	<b>71,353</b>	<b>14,519</b>	<b>36.55%</b>	
Personnel	5,605	6,941	60,055	1,337	11.56%	Includes retirement window program payment of \$887k made on July 1, 2018.
Service & Supplies	1,189	1,391	7,753	202	17.94%	
Capital Expense	8	84	203	75	41.22%	Purchase of Netapp Disk Shelf to enhance LMS performance.
<b>Total Expenses</b>	<b>6,802</b>	<b>8,416</b>	<b>68,012</b>	<b>1,614</b>	<b>12.37%</b>	
Interfund Transfers In	(5)	(6)	-	(1)	0.00%	
Interfund Transfers Out	5	6	3,341	1	0.19%	
<b>Total Expenses and Transfers</b>	<b>6,802</b>	<b>8,416</b>	<b>71,353</b>	<b>1,614</b>	<b>11.79%</b>	
<b>Net Revenues less Expenses</b>	<b>4,762</b>	<b>17,666</b>	<b>-</b>	<b>12,905</b>		
<b>Auxiliary Enterprises (1)</b>						
						There is a timing difference between FY18 and FY19 for fall room and board assessment. In FY18, room and board were assessed in September; in FY19, room and board were assessed on August 30.
Enrollment Fees	165	2,482	7,021	2,317	35.35%	
Sales and Services	253	249	14,969	(4)	1.66%	
Other Revenue	191	180	1,570	(11)	11.45%	
<b>Total Revenues</b>	<b>609</b>	<b>2,911</b>	<b>23,560</b>	<b>2,302</b>	<b>12.36%</b>	
Personnel	1,458	1,540	11,391	82	13.52%	
Service & Supplies & Capital Expense	1,078	1,210	13,922	132	8.69%	
<b>Total Expenses</b>	<b>2,537</b>	<b>2,750</b>	<b>25,313</b>	<b>214</b>	<b>10.86%</b>	
Interfund Transfers In	(179)	(672)	(10,627)	(493)	6.32%	
Interfund Transfers Out	180	470	8,492	290	5.54%	
<b>Total Expenses and Transfers</b>	<b>2,538</b>	<b>2,548</b>	<b>23,178</b>	<b>11</b>	<b>10.99%</b>	
<b>Net Revenues less Expenses</b>	<b>(1,929)</b>	<b>362</b>	<b>382</b>	<b>2,291</b>		

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<b>Designated Operations, Service Departments, Clearing Funds (1)</b>						
Enrollment Fees	186	218	102	32	214.43%	Clearing funds are cleared on a quarterly basis.
Sales and Services	112	43	352	(68)	12.25%	
Other Revenue	228	216	2,359	(11)	9.17%	
<b>Total Revenues</b>	<b>525</b>	<b>477</b>	<b>2,812</b>	<b>(47)</b>	<b>16.97%</b>	
Personnel	241	242	1,253	1	19.31%	
Service & Supplies & Capital Expense	526	235	1,332	(290)	17.68%	
<b>Total Expenses</b>	<b>767</b>	<b>477</b>	<b>2,585</b>	<b>(290)</b>	<b>18.47%</b>	
Interfund Transfers In	(86)	0	(50)	86	0.00%	
Interfund Transfers Out	0	0	1	0	0.00%	
<b>Total Expenses and Transfers</b>	<b>681</b>	<b>477</b>	<b>2,536</b>	<b>(204)</b>	<b>18.83%</b>	
<b>Net Revenues less Expenses</b>	<b>(156)</b>	<b>(0)</b>	<b>276</b>	<b>156</b>		
<b>Additions/Deductions to Fund Balance</b>						
<b>Fund Balance at the Beginning of the Year</b>						
<b>Fund Balance at the End of the Year</b>						

Fund Balance as a Percentage of Revenues

**Notes**

- (1) The budget presented for education and general fund is the Board adopted budget; the budget for auxiliary enterprises and designated operations, service departments, and clearing funds is the adjusted budget that correlates to Banner.

**Western Oregon University**  
**Transfers Schedule - Projected**

**As of August 31, 2018**  
**For the Fiscal Year Ended June 30, 2019**

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	E&G		Auxiliary		Des Ops - Serv Dept.	Plant fund	Total
<b>Transfers In E&amp;G</b>							-
<b>Transfers Out E&amp;G</b>			(a) 3,020,000	(b) 87,863	(c) 150,000	(d) 175,000	3,432,863
<b>Transfers In AUX</b>	(a) 3,020,000	(b) 87,863					3,107,863
<b>Transfers Out AUX</b>						(e) 560,527	560,527
<b>Transfers In DO, SD</b>					(c) 150,000		150,000
<b>Transfers Out DO, SD</b>							-

<b>Type</b>	<b>Description</b>
(a) Budgeted	Athletic operations support
(b) Budgeted	Conference Services program staff support
(c) Budgeted	Child Development Center support
(d) Budgeted	Transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(e) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center