

Oregon University System  
Quarterly Management Report

As of December 31, 2009  
For the Fiscal Year Ended June 30, 2010

WESTERN OREGON UNIVERSITY (in thousands except enrollment)	YTD Actual	Year-to-Date		Prior YTD as % of PY Actual	% chg Current Prior YTD	Budget		Projections			Notes	
		YTD as a % of Projected	Actual			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	7,541	44%		70%	-32%	15,834	16,480	16,995	515	515	7%	
Recovery Act Fund	1,835	100%		0%	n/a	3,294	1,835	1,835	0	0	-44%	(1)
Tuition & Resource Fees, net of Remissions	19,400	70%		69%	11%	25,471	27,505	27,518	13	13	8%	(2)
Other	1,689	65%		46%	25%	2,938	2,340	2,580	240	240	-66%	(3)
Transfers In	12					35	0	12	12	12	3%	
Total Revenues & Transfers In	30,477	62%		63%	2%	47,572	48,160	48,940	780	780	3%	
Personnel Services	(18,543)	43%		43%	3%	(41,522)	(42,650)	(42,650)	0	0	3%	
Supplies & Services	(1,853)	40%		57%	-32%	(4,781)	(4,499)	(4,624)	(125)	(125)	-3%	(2),(4)
Capital Outlay	(201)	27%		29%	-31%	(1,020)	(732)	(732)	0	0	-28%	(4)
Transfers Out	0					(938)	0	0	0	0	-100%	
Total Expenditures & Transfers Out	(20,597)	43%		45%	-6%	(48,241)	(47,881)	(48,006)	(125)	(125)	0%	
Net from Operations and Transfers	9,880					(669)	279	934	655	655		
Fund Additions/Deductions	0					0	0	0	0	0		
Change in Fund Balance	9,880					(669)	279	934	655	655		
Beginning Fund Balance	6,181					6,850	6,181	6,181	0	0	15%	
Ending Fund Balance	16,061					6,181	6,460	7,115	655	655	12%	
% Operating Revenues						13.0%	13.4%	14.5%				
Student FTE Enrollment (YTD Summer/Fall term only)	1,881	39%		39%	7%	4,571	4,796	4,796	0	0	5%	
<b>AUXILIARY ENTERPRISES</b>												
Total Revenues	9,812	51%		50%	5%	18,764	19,174	19,174	0	0	2%	
Expenditures & Net Transfers (Excl. Dept. Exp.)	(8,719)	45%		47%	-2%	(19,079)	(19,650)	(19,450)	200	200	2%	(5)
Net from Operations	1,093					(315)	(476)	(276)	200	200		
Additions/Deductions to Unrestricted Net Assets	(111)					138	0	0	0	0		
Change in Unrestricted Net Assets	1,082					(177)	(476)	(276)	200	200		
Beginning Unrestricted Net Assets	4,989					5,146	4,969	4,969	0	0		
Ending Unrestricted Net Assets	6,051					4,969	4,493	4,693	200	200	-6%	
<b>DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS</b>												
Total Revenues	1,482	49%		49%	1%	3,018	3,091	3,000	(91)	(91)	-1%	(6)
Expenditures & Net Transfers	(1,251)	44%		50%	-12%	(2,867)	(2,955)	(2,850)	145	145	-1%	(6)
Net from Operations and Transfers	231					151	96	150	54	54		
Fund Additions/Deductions	(89)					(163)	0	0	0	0		
Change in Fund Balance	142					(12)	96	150	54	54		
Beginning Fund Balance	1,221					1,233	1,221	1,221	0	0		
Ending Fund Balance	1,363					1,221	1,317	1,371	54	54	12%	

**NOTES AND ASSUMPTIONS:**

(1) Projected 6/30/10 increased slightly. Prior year actual includes increased remissions for backfilling the Oregon Opportunity Grant in the third term.

(2) Interest income changed 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 air actual and plan.

(3) Reflects reimbursement from Chancellor's office for IFS chair.

(4) S&S expenditures and capital outlay is lagging behind plan due to concern over current year budget reductions. Second half expenditures will increase according to plan if budgetary reductions do not occur.

(5) Debt service for the new residence hall is expected to be below plan because of the timing and interest rate for the issuance of the related debt.

(6) 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.