

**Western Oregon University Board of Trustees:**

**Finance & Administration Committee (FAC)**

**Meeting No. 21 – October 26, 2020**

**2:00PM-5:00PM**

**Public Meeting: via [WebEx](#)**

**Phone: +1-415-655-0002 | Access Code: 133 696 6356**

**AGENDA**

**I. CALL TO MEETING/ ROLL CALL**

**II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS**

**III. CONSENT AGENDA**

- 1) [Approval of May 29, 2020 Meeting Minutes](#) (page 3)

**IV. REPORTS & DISCUSSION ITEMS:**

- 1) [University Budget Advisory Committee \(UBAC\)](#) (page 9)

- 2) [University Technology Advisory Committee \(UTAC\)](#) (page 10)

- 3) Capital Projects Updates | Michael Smith, Director Facilities Services

- a. WOU Welcome Center (formerly Oregon Military Academy)
- b. Instructional Technology Center (ITC)
- c. WOU Salem – Vick Building

- 4) [Finance & Administration Report](#) (page 12)

*Dr. Ana Karaman, Vice President for Finance & Administration*

- a. Cash flow projections | *Dr. Ana Karaman, Vice President for Finance & Administration and Darin Silbernagel, Treasurer*
- b. Status Report on Audit of Financial Statements | *Dr. Ana Karaman, Vice President for Finance & Administration and Gabe Dougherty, Controller*
- c. Re-opening Update/Cleaning & Safety Protocol | *Rebecca Chiles, Director Campus Public Safety & Michael Smith, Director Facilities Services*
- d. May 2020-September 2020 F&A Divisional Update | *Dr. Ana Karaman, Vice President for Finance & Administration*



**V. ACTION ITEMS:**

- 1) [FY2021 Budget Revision](#) (page 17)  
*Dr. Ana Karaman, Vice President Finance & Administration and  
Camarie Moreno, Director of Budget & Planning*
  
- 2) [FY2021 Management Report \(as of Sept 30, 2020\)](#) (page 25)  
*Camarie Moreno, Director of Budget & Planning*

**VI. NOVEMBER 18, 2020 BOARD MEETING PREPARATION**

**VII. UPDATES AND AROUND-THE-TABLE**

**VIII. ADJOURNMENT**

**Western Oregon University Board of Trustees:  
Finance & Administration Committee (FAC)  
Meeting No. 20 – May 29, 2020  
10:00AM-12:30PM**

**Public Meeting: [via WebEx](#) | Password: JtDm2R7yFj6  
Phone: +1-415-655-0002 | Access code: 282 391 273**

**DRAFT MINUTES**

**I. CALL-TO MEETING / ROLL CALL**

Chair, Cec Koontz, called the meeting to order at 10:00AM and Lacey Davis took roll.

The following trustees were present:

Jerry Ambris  
Jim Baumgardner  
Gavin Keulks  
Cec Koontz

Trustee, Zoe Chan-Tuyub, was absent.

Others present included:

Rebecca Chiles  
Lacey Davis  
Gabe Dougherty  
President Rex Fuller  
Sandra Hedgepeth  
Ana Karaman  
Bill Kernan  
Shadron Lehman  
Leanne Merrill  
Camarie Moreno  
Katherine Schmidt  
Darin Silbernagel  
Michael Smith  
Linda Stonecipher  
Michele Van Deusen

**II. CONSENT AGENDA**

- 1) Approval April 2, 2020 Meeting Minutes

The trustees approved the April, 2, 2020 meeting minutes.

### III. REPORTS & DISCUSSION ITEMS:

#### 1) University Technology Advisory Committee (UTAC)

The Canvas Pilot will be extended through Fall 2020. Trustee, Gavin Keulks, asked how rolling out Canvas while using Moodle at the same time will impact students. Dr. Karaman addressed that this is one of the big questions that the UTAC subcommittee is working on. UTAC Co-chair, Bill Kernan, added that the UTAC subcommittee felt that having both Moodle and Canvas available during the transition would give faculty time to learn and adjust to using Canvas. Bill Kernan also mentioned that if everyone moved to Canvas all at once then the Canvas Support mechanism could potentially be overwhelmed due to a high volume of requests. Trustee, Gavin Keulks, asked why the University can't wait until fall term 2021 to have the full implementation of Canvas. Dr. Karaman stated that she and Bill Kernan will bring this question to the UTAC Subcommittee.

#### 2) Vice President for Finance & Administration (VPFA) Report

Dr. Karaman provided an overview of the VPFA Report on page 10 of the docket.

Dr. Karaman highlighted that Accounting and Business Services worked with Financial Aid, the Registrar, and Dave McDonald to ensure that the Cares Act Funding was dispersed to students. Funds were dispersed to 824 students. 793 students received Federal Cares dollars and 31 students (who were not eligible for Federal Cares funding) received foundation money from the WOU Tuition Equity Fund. The total Federal Cares amount was approximately \$1.5 million. WOU received \$2.1 million and dispersed \$1.5 million, and has \$600,000 left to disperse to students in the Fall of 2020. The Cares Act allows universities to disperse funding through the end of the calendar year. WOU created criteria and a scoring mechanism for dispersing funds and a survey was sent to students by President Fuller which invited students to apply for these funds.

Dr. Karaman shared that WOU has been continuing to work with the Federal Emergency Management Agency (FEMA). Budget Director, Camarie Moreno, Director of Public safety, Rebecca Chiles, and Controller, Gabe Dougherty, have been working on identifying what kind of COVID-19 expenses can be reimbursed. Auxiliary Services has been hit hard by COVID-19 due to less students being on campus.

Trustee, Jim Baumgardner, asked how WOU differentiates between COVID-19 related economic losses from other costs such as low enrollment. Dr. Karaman stated that a lot of economic loss is related to lost revenues in auxiliary services; it was clear that it was COVID-19 related because WOU had students in campus housing who had to leave campus because of COVID-19. In addition to housing revenue, the number of students on the WOU Meal Plan was also impacted. Typically, 90% of students who live in campus housing would have also been on the meal plan. WOU also had to move all courses to a remote delivery. Online tuition is higher than tuition for face-to-face

courses. However, WOU honored the face-to-face tuition for students since that was the original course delivery that they registered for before COVID-19. Many course fees also were refunded to students which was a lost revenue. Dr. Karaman added that fall term will have a greater percentage of courses that are delivered in an online-hybrid manner.

### **3) Re-Opening & Fall Planning Update**

Director of Public Safety, Rebecca Chiles, shared that a WOU Re-opening Team has been established which includes members of the President's cabinet. The Re-opening Team meets weekly. Subcommittees of this group have been meeting about workplace safety which includes cleaning academic spaces, work spaces, high-touch places (Residence Halls, Valsetz Dining Hall, Hamersley Library, Werner University Center). The committee is working on signage about how to keep people safe. The committee is also looking into whether or not the university should be providing personal protective equipment (PPE) while considering best practices, finances, and liabilities. The committee also works to align with the Governor's executive order, Occupational Safety and Health Association (OSHA), the Centers for Disease Control and Prevention (CDC), and the Oregon Health Authority (OHA). WOU has also been working in partnership with Polk County Public Health and exploring possible internship opportunities for Community Health Education students to provide COVID-19 support to Polk County.

Director of Facilities Services, Michael Smith, shared that mock ups were conducted in classrooms to allow for 6 ft. social distancing requirements. Around 42% of classroom seats are movable. A challenge is that theatre style seating has a very limited capacity since every other seat has to be skipped to maintain a 6 ft. distance. It is also unknown if mask usage will allow for flexibility in having a 6 ft. distance or if plexiglass shields in labs will allow students to be side-by-side in labs. It has also been a challenge to source cleaning products and materials because the earliest shipping date for these items is often July.

Trustee, Gavin Keulks, asked why WOU didn't wait to have discussions about being fully online for fall term until August.

Michael Smith stated that it is more about being prepared for a spike in COVID-19 cases in the fall, but acknowledged that if the COVID-19 situation changes in August then WOU can adapt to that. President, Rex Fuller, added that WOU needed to build a schedule for fall term and students needed to register for classes. President Fuller shared that he has received many questions from students about if we will be online or face-to-face. Class delivery had to align with registration and we do not have the ability to delay indefinitely. However, WOU did delay advising by 2 weeks. The new modality of asynchronous online has been established as a delivery method for fall term. WOU need to be prepared for flexibility and adaptability in case there is another COVID-19 outbreak.

Trustee, Gavin Keulks, asked if faculty who are offering online or hybrid courses can switch to a face-to-face delivery. President, Rex Fuller, explained that it would be a challenge to switch to a face-to-face delivery due to multiple classes being offered at the same time and limited buildings on campus.

#### 4) Cash Flow Update

Treasurer, Darin Silbernagel, explained the Cash Flow Update on page 11. Darin stated that this is an initial draft projection across all funds that assumes a 17% reduction in state appropriation. Overall, there is a \$10.4 million drop over the next year. It does not include the Social Security FICA adjustment (as the University intends to take advantage of delaying the payment of our portion), but Darin will be adding that to the revised projection. Darin will be updating this projection on a monthly basis.

The committee took a 10-minute break at 11:02AM and reconvened at 11:12AM.

### **IV. ACTION ITEMS:**

#### 1) FY2020 Management Report (as of April 30, 2020)

Dr. Karaman, and Budget Director, Camarie Moreno, discussed the management report on page 12. Dr. Karaman reminded the committee that WOU is in a budget deficit and that the board has two other options which include: 1) the option to liquidate the quasi-endowment and add those funds to the fund balance as one-time money, and 2) to take money from the revolving line of credit and reimburse General Fund for the purchase of the Salem Vick Building. Camarie Moreno clarified that the report is based on 10 months of actuals as of April 30, 2020, which includes spring term 2020 revenues. The only tuition revenues left to be received this year are for Summer term 2020 (~10-15 percent of summer tuition due to how summer term crosses the fiscal year). WOU has also received all of the institution's state allocations for the 2020 year. This year's total revenues are \$3 million less this year than the revenues at this time last year which is primarily due to lower enrollment. Auxiliary Services is where WOU has the largest impact from COVID-19. University Housing and Dining Services are the largest auxiliaries. When students moved out for spring term it dramatically decreased the housing numbers that are paying for room and board as well as dining numbers. The sales and services revenue have a shortfall of approximately \$2.175 million. Gifts, Grants, and Contracts show a 20% decline, however, these only account for about \$500,000.

The projection for the student fees and tuition net of remissions is to be just under \$35 million, which is just under \$2 million less than the adjusted budget. An estimated \$300,000 of savings in June due to furloughs and leave without pay have been incorporated into the projection. Additionally, services and supplies are projected to

have approximately \$1 million in savings from the adjusted budget. This is due to classes being delivered remotely, course fees revenues not being collected, and by WOU being frugal with services and supplies. The projected ending fund balance is \$4.287 million or 6.38%.

Dr. Karaman, and President Rex Fuller, discussed the early retirement programs in the past and explained that more staff took early retirement than faculty.

The committee decided to wait to take action on liquidating the quasi-endowment or drawing on the line of credit until further.

The committee delayed taking a vote on accepting the FY20 Projected Year-End Report and the overall Management Report as of April 30, 2020 until discussing the FY2021 budget.

## 2) FY2021 Budget

Dr. Karaman shared that the format has been changed so that Education & General, Incidental Fee, Auxiliary, and Designated Operation and Service funds can be viewed at the same time. These funds presented side-by-side, and on the far right a total for these funds is shown.

This is the second year of a decentralized budget. This year, Camarie Moreno facilitated over 20 virtual meetings with campus stakeholders. Dr. Karaman explained that WOU had to make assumptions for expenses and revenues. These assumptions differ based on the type of fund (Education & General, Incidental Fees, and Auxiliaries).

Camarie Moreno discussed that the tuition/revenue assumption is built on a 2.5% enrollment decline and is reflective of the tuition rate increases that were approved at the April 15, 2020 Board of Trustee's Meeting. Online course fee revenue is based on 35% of total credit hours for fall term being online. Fee Remissions have increased by \$505,000 due to anticipating WOU will not receive lottery dollars for the first two quarters. State appropriations are budgeted at an approximate 17% decrease (8.5% decrease over the biennium) of original funding levels for FY21, as directed by the HECC. Dr. Karaman clarified that online course fees are not a new revenue source, just a change in differentiating between tuition and fees. Camarie Moreno shared that 85% of WOU's expenses are personnel costs, including \$200,00 budgeted for WOU's portion of Unemployment Insurance to be paid. Almost every index took a 10% reduction in services and supplies. Camarie Moreno shared that there are two scenarios for auxiliaries. Scenario A is based on approximately 700 students living in housing and Scenario B is based on approximately 400 students. Dr. Karaman noted that E&G has a \$6.5 million budget deficit. This year's ending fund balance is projected to be \$4.287 million, which means that next year WOU will use all the fund balance and still need additional dollars to cover the deficit.

Chair, Cec Koontz, asked the trustees for their input on the decision. Trustee, Jerry Ambris, motioned to accept the staff recommendation that Western Oregon University Finance & Administration Committee accept the FY20 projected year-end report and the overall management report as of April 30, 2020. Trustee, Jim Baumgartner, seconded the motion and all trustees voted in favor of the motion.

The Committee amended the staff recommendation for the FY21 Proposed Budget; the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY21 Preliminary Budget as presented in the docket, with instruction to present an Adjusted FY21 Budget at the November 2020 Board of Trustees meeting that results in a positive projected ending FY21 fund balance as approved by the Board of Trustees. Trustee, Jim Baumgardner, moved to adopt the recommendation, and Trustee, Jerry Ambris, seconded the motion and all trustees voted in favor of adopting the recommendation.

**V. JUNE 10, 2020 BOARD MEETING PREPARATION**

**VI. UPDATES AND AROUND-THE-TABLE**

**VII. ADJOURNMENT**

Chair, Cec Kootz, adjourned the meeting at 1:17pm.



DATE: 2 October 2020

TO: WESTERN OREGON UNIVERSITY BOARD OF TRUSTEES: FINANCE & ADMINISTRATION COMMITTEE

FROM: UNIVERSITY BUDGET ADVISORY COMMITTEE

RE: UBAC REPORT

#### Fall 2020 Update

The UBAC budget proposal process for FY21 was not completed due to factors relating to COVID-19. The following are the proposals that emerged from Phase 1 with requests to move on to Phase 2 (at which point the process was suspended):

- [Budget Request for Second Year of Organizational Leadership Program](#)
- [Experiential Learning Strategic Initiatives](#)
- [MSSP Advisor/Instructor](#)
- [Anatomage Virtual Dissection Tables](#)
- [Support to Faculty Schedulers: Professional Development in Data and Analysis Strategies](#)
- [Compliance and Professional Development Training Learning Management System](#)
- [Canvas Learning Management System](#)
- [Instructional Designer Position in Academic Innovation](#)

The UBAC suggested these proposals be resubmitted next time there is a proposal process if they are still relevant. UBAC has also recommended that a robust assessment process be put in place for initiatives funded through the process to date. A rubric has been developed by the committee that could be used for this purpose.

In these uncertain times, UBAC will continue to facilitate opportunities for the campus community to contribute ideas and evaluate plans that save money, increase enrollment and generate revenue for the university. As a new initiative, UBAC is planning on hosting a series of monthly campus conversations about WOU's budget. The tentative schedule and topics are:

- October 15 (3:30-4:30): Overview of Fiscal Year 21 Budget and Enrollment
- November 19 (3:30-4:30): Auxiliaries and Fee Funded Areas (IFC, Student counseling, athletics, housing, dining, etc.)
- January 21: General Fund Expenses (PEBB, PERS, OPE, and other major expenses explained)
- February 18: State Funding Model (SCCM)
- March 18: Tuition and the Tuition Setting Process (including fee remissions)
- April 15: Capital Funding
- May 20: TBD

DATE: 2 October 2020  
TO: WESTERN OREGON UNIVERSITY BOARD OF TRUSTEES: FINANCE & ADMINISTRATION COMMITTEE  
FROM: UNIVERSITY TECHNOLOGY ADVISORY COMMITTEE  
RE: UTAC REPORT

Fall 2020 Update

### **UTAC Special Summer Meeting**

Although the UTAC committee typically does not meet during summer term, the committee called a special meeting in August 2020 to enable responsiveness to the evolving COVID-19 situation and WOU reopening plans.

### **Reopening WOU Technology Spaces Task Force**

At the request of President Fuller and the Reopening WOU Committee, UTAC convened a Reopening WOU Technology Spaces Task Force. The task force was charged with making recommendations to prepare for the reopening of technology spaces on campus. These spaces include computer classrooms, computer labs, public computers such as those in the Hamersly Library, and other technology spaces such as the Digital Media Center (now part of Academic Innovation). The task force included representatives from Library and Academic Innovation, UCS, Facilities and UTAC.

This Reopening WOU Technology Spaces plan was developed with the following guiding principles in mind:

- WOU technology spaces support the needs of students who live on campus and in the local area off campus
- WOU will have sufficient technology spaces open to support those needs and ensure physical distancing
- If student needs can be met without opening all available technology spaces on campus, we will prioritize opening of spaces to maximize safety and conserve resources

The Technology Spaces Reopening Plan is informed by and complies with WOU's [Fall 2020 Safe Operations and Instruction Plan](#), which was approved by the WOU Board of Trustees on August 19th. Recommendations of the Technology Spaces Plan addressed physical distancing, cleaning supplies and routines, prioritizing reopening of computer labs, signage in technology spaces, the creation of a web page listing [all available computer labs](#), and mechanisms to ensure compliance with relevant guidelines.

### **Hotspot Loan Program**

The WOU Library Hotspot Loan Program is being offered in Fall 2020, but due to limited COVID-19 Cares Act funding, at a smaller scale than the emergency response hotspot loan program the Library offered during Spring. A limited number of WiFi hotspots will be loaned for the term to students who have a demonstrated financial need, as determined by Pell Grant or Tuition Equity eligibility, and who do not live in WOU Housing. Students will request a hotspot online, and Financial Aid will confirm eligibility. Once eligibility is verified, the library will check out the hotspot to the student and either ship it to a home address or hold it for pickup at Hamersly Library (either curbside or at the Checkout Desk.)

### **2020-2021 Academic Year Goals**

At the committee's first meeting of the Academic Year, UTAC set the following goals:

The Reporting Subcommittee was convened last year to assess WOU's needs for reporting tools to support data-driven decision making. As a first step, the Subcommittee will administer a survey to WOU staff and faculty during Fall 2020. Survey results will be analyzed to assess existing tools and processes, and the committee will make a recommendation as to whether any further action should be taken.

The work of the Technology Plan Subcommittee that was planned for 2019-2020 was interrupted by the chair's departure due to competing responsibilities in December 2019. The committee reconvened in January, but their attempt to continue their work was disrupted by COVID-19. Starting in Fall 2020, UTAC will reconstitute the committee, fill vacant positions, elect a new Technology Plan Subcommittee chair, and revise and refocus the committee charge. UTAC acknowledges that WOU's technology plan needs to be responsive to current circumstances and focus on existing and emerging needs within the context of a longer-term plan.

To inform the Technology Plan, UTAC will administer a Technology Needs survey to WOU faculty and staff in Winter term. UTAC intends for this survey to be a long-range planning and benchmarking tool that will be administered on a regular basis, possibly every three years.

Finally, UTAC intends to improve communication with stakeholders on campus. The committee has improved its process for posting minutes on a monthly basis and will announce the posting of its minutes on the IC-Committees communication channel. UTAC Co-chairs Bill Kernan and Chelle Batchelor will also continue to provide regular reports to WOU Council and the Board of Trustees Finance and Administration Committee as well as to Cabinet and the Academic and Student Affairs Committee on invitation.

**Finance & Administration Committee**  
**Vice President for Finance & Administration**  
**October 26, 2020**

a) **Cash flow projection**

The beginning cash position for this fiscal year was \$33,673,724 and includes cash and investments. Better than the previously project of \$27,675,990.

- Cashflow projections are based on all University Funds (E&G, Auxiliaries and all others).
- Net cash position as of September 30, 2020 is \$33,701,420.
- For the next nine months total projected inflow projected at \$106,271,930.
- For the next nine months total projected outflows are \$112,568,749.
- Projected ending \$27,404,601.
- E & G inflows are based on E & G Budget Assumptions.
- Labor outflow projection reflect labor savings as discussed in the budget documents.

b) **Status Report on Audit of Financial Statements**

The university's independent auditor, Eide Bailly LLP, is wrapping up their audit of the university's financial statements and major programs. This year will mark the first year that the university has prepared, presented, and published the financial statements without the aid of a third-party service such as the University Shared Services Enterprise. The university furnished their management discussion and analysis; statement of net position; statement of revenues, expenses, and changes in net position; statement of cash flows; and notes to the financial statements on Friday, October 16, 2020. The auditor is expected to issue their opinion, known as the independent auditor's report, on the university's fairness of the material presentation of the financial statements in November.

c) **Re-opening/Cleaning and Safety Protocols**

- 671 students moved in and were tested for COVID-19 during New Student Week. Two students tested positive. Both decided to remain on campus and they were housed in isolation rooms for 14 days. Meals were delivered by Dining Services. No one is in isolation currently.
- Social Distancing Officer (Allen Risen) continues to investigate when he receives a complaint.
- We continuously assess spaces and signage to make sure we have everything covered.
- Outdoor basketball courts have become a problem with lack of social distancing. We continually monitor this area in conjunction with Housing and Student Conduct.

- Cleaning protocols for Covid-19 and Regular duties include: emptying trash, vacuuming, carpet cleaning, floor waxing, and cleaning bathrooms. Custodial staff are using proper PPE and cleaning products verified to disinfect for Covid-19.
- Since classes have begun our focus was shifted to classrooms, labs, the library, and common spaces (including bathrooms).
- For individual offices, employees will empty their own trash.
  - There will be a trash day specific by building where bagged trash will be placed outside of office doors for pick up weekly and as needed.
  - Bags are available through Building Managers.
- Cleaning of occupied classrooms, labs, and common spaces occur once per day (in the evening). Spray bottles are available for self-cleaning in between classes or labs.

#### **d) May 2020 - October 2020 Divisional Report**

The Finance & Administration division continues to make efforts in implementing its 2019-23 divisional strategic plan in support of the university strategic plan. All department heads have met and reviewed their progress towards the goals established by the divisional strategic plan and made necessary adjustments given COVID-19, workforce reduction, and primarily online modality of instruction. The Accounting and Business Office, Facilities Services, Campus Public Safety, and University Computing Solutions are developing new service plans to re-focus priorities and to re-allocate duties due to workforce reductions. The overall F&A division eliminated 24 positions across its departments through two rounds of workforce reduction, and participated in the Workshare plan and permanent FTE reductions to achieve a net salary savings of over 1.1 million dollars in FY21.

Over the last four months, the division made the following significant accomplishments:

- In coordination with the financial aid office, which disbursed CARE Act funds to student accounts and UCS, which programmed a new check process, ABS produced and mailed just under 800 refunds to our students totaling over \$1.47 million dollars in May.
- On September 29, 2020, President Fuller emailed students that the second round of applications for the CARES Act funding is now open. 623 students have responded (as of 10/12/20).
- The university realized almost two-hundred thousand dollars in savings by designing our own infrastructure for the preparation, presentation, and publication of the annual financial statements. A portion of those savings correspond to taking on the University Shared Services Enterprise's treasury management services.
- The Welcome Center is \$8.2 Million-dollar project to renovate the Oregon Military Academy. The project manager for this project is Mike Elliott. The renovation includes a new lobby to honor Jack Morton, new elevator, new classrooms, computer labs, offices and meeting spaces. In addition, the courtyard has been redone and will be a place to host official events and public gatherings. The

Welcome Center will be the new home for Financial Aid, Admissions, Alumni Relations, Mail and Print Services. The move in date is October 28th.

- The ITC is a \$10 Million-dollar project. The project manager for this project is Gabriela Eyster. This is the completion of the Phase 3 improvements that include major seismic upgrades, HVAC improvements, additional gallery spaces, roof repairs, bathroom renovations and a new sprinkler system. ITC is scheduled to reopen at the end of February 2021.
- Click [here](#) to view the construction update video for WOU Salem.
- University Computing Solutions has continued to increase the University's Cybersecurity capabilities. This includes:
  - Beginning of migration of servers to new DataCenter firewall with enhanced security
  - Deployment of Umbrella Roaming Client for VPN users (more secure at home)
  - Ongoing Information Security trainings
  - redWOLF3 development (automated security monitor and response tool). This tool has blocked more than 25,000 attackers automatically in the last year. It has also given us more visibility into attacks and trends.
- When it was announced that Spring Term instruction would be delivered remotely, University Computing Solutions acquired, installed, configured, and deployed 8 new servers
  - Installed and configured 10 additional instances of Moodle
  - Installed and configured 400 additional VDI (virtual desktop) clients
  - Installed and configured streaming servers for virtual Town Halls
- Five additional virtual Moodle servers were added to the physical server, which provides the needed capacity to support the increased remote learning loads.
- University Computing Solutions integrated 3rd party applications with single sign on (SSO) and Banner (UCS). This includes:
  - Canvas was integrated both with SSO for easy user sign on and with Banner for course population
  - Moodle integration was modified to exclude courses that are being taught in Canvas
  - Parchment is a transcript request tool, was integrated into Banner self service
  - Jamix SSO integration for Dining, which provides kitchen management services
  - Slate SSO integration and UCS is currently implementing the Banner integration. This is an Admissions CRM which will include a new online application
  - Campus Logic SSO integration, Document Management integration, Banner integration, and PowerFids integration. This product manages financial aid document submissions
- WOU switched vendors for more reliable communication and updated mode of emergency notification. The new emergency notification system is integrated with our Alertus desktop application and the emClocks. Test notifications have all been delivered in less than 60 seconds.
- Public Safety provided set-up, traffic control, information, etc. for the COVID-19 testing/move-in over 4 days during New Student Week.

For the remainder of the academic year, the division's primary focus is going to be on the following tasks:

- Develop budget for FY 2022.
- Finalize audit of financial statements.
- Finalize reimbursement from FEMA and CARES Act.
- Complete construction of the Welcome Center, ITC, and Salem Renovation.
- Continue working on an entity-wide risk assessment and finalize the FY 2021 Audit Plan.

2020-2021 Cashflow Forecast

Western Oregon University  
Monthly Cash Flow Forecast

	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021
<i>Starting Cash FY2020 (June 30, 2020)</i>												
	<i>\$33,673,724</i>											
<b>Beginning Cash Estimate</b>	\$ 33,673,724	36,020,406	\$ 32,996,515	\$ 33,701,420	\$ 33,550,000	\$ 21,575,699	\$ 26,403,354	\$ 39,277,541	\$ 32,293,034	\$ 49,485,037	\$ 39,251,093	\$ 31,632,157
<i>Adjusted Beginning Cash Balance (Actual)</i>	33,673,724	36,020,406	32,996,515	33,701,420	-	-	-	-	-	-	-	-
<b>Inflows</b>												
Monthly Revenue Estimates	2,094,706	1,949,595	22,831,484	10,527,616	3,732,230	26,283,178	15,355,403	6,163,478	31,201,236	3,195,720	5,067,530	10,184,399
Estimated Cash Impacts GL Accrual Activity	2,345,456	(3,023,878)	860,842	1,012,068	(5,861,850)	(3,305,972)	11,029,484	(4,050,401)	4,976,212	(4,170,558)	(2,870,039)	(2,197,804)
<b>Total Revenue and GL Inflows</b>	<b>4,440,162</b>	<b>(1,074,283)</b>	<b>23,692,326</b>	<b>11,539,684</b>	<b>(2,129,620)</b>	<b>22,977,206</b>	<b>26,384,887</b>	<b>2,113,077</b>	<b>36,177,448</b>	<b>(974,838)</b>	<b>2,197,491</b>	<b>7,986,595</b>
<b>Outflows</b>												
Monthly Labor Estimates	3,884,285	3,418,439	4,020,117	6,643,320	6,817,706	6,548,797	6,583,457	6,581,383	6,709,722	6,344,541	6,492,898	6,349,763
Monthly Expense Estimates	550,347	1,719,853	11,426,133	5,047,784	3,026,975	11,600,754	6,017,245	2,516,201	12,275,723	2,914,565	3,323,529	5,864,388
Monthly Debt Estimates	480,409						909,998					
<b>Total Operating Ledger Outflows</b>	<b>\$ 4,915,041</b>	<b>\$ 5,138,292</b>	<b>\$ 15,446,251</b>	<b>\$ 11,691,104</b>	<b>\$ 9,844,681</b>	<b>\$ 18,149,551</b>	<b>\$ 13,510,700</b>	<b>\$ 9,097,584</b>	<b>\$ 18,985,445</b>	<b>\$ 9,259,106</b>	<b>\$ 9,816,427</b>	<b>\$ 12,214,151</b>
<b>Net Flows</b>	<b>(474,880)</b>	<b>(6,212,576)</b>	<b>8,246,075</b>	<b>(151,420)</b>	<b>(11,974,301)</b>	<b>4,827,655</b>	<b>12,874,187</b>	<b>(6,984,507)</b>	<b>17,192,003</b>	<b>(10,233,944)</b>	<b>(7,618,936)</b>	<b>(4,227,556)</b>
<b>Ending Cash Estimate</b>	<b>33,198,844</b>	<b>29,807,830</b>	<b>41,242,590</b>	<b>33,550,000</b>	<b>21,575,699</b>	<b>26,403,354</b>	<b>39,277,541</b>	<b>32,293,034</b>	<b>49,485,037</b>	<b>39,251,093</b>	<b>31,632,157</b>	<b>27,404,601</b>
<i>Actual Ending Cash Balance (Banner)</i>	\$ 36,020,406	\$ 32,996,515	\$ 33,701,420									



## **Finance & Administration Committee (FAC), October 26, 2020, FY21 Adjusted Budget**

### **Education & General Fund Component:**

Education & General Fund has a net budget deficit of \$1.303M. When added to our Beginning Fund Balance of \$6.240M, this results in a projected ending FY21 Fund Balance of \$4.937M, 7.05% of revenues. The FY21 BOT Adopted Budget from June 10, 2020 (Adopted Budget) had a net budget deficit of \$6.512M, and resulted in a projected negative ending fund balance for FY21.

### **Revenue Assumptions:**

Total Revenues for FY21 Adjusted Budget are \$70.047M, which is \$5.212M more than the FY21 Adopted Budget.

#### Enrollment Fees

- Tuition adjusted for actual fall enrollment, an approximate 7.5% enrollment decline from prior year, or approximately 148,200 credit hours for Undergraduate and 8,500 credit hours for Graduate. This results in a decrease of \$1.23M in budgeted tuition revenue from the Adopted FY21 budget.
- Fee revenues have been updated to reflect projections based on the first three months of actuals. Matriculation fee has decreased by \$75K due to fewer students matriculating. Course fees have decreased by \$200K; many courses have waived assessing course fees due to remote delivery fall term (this adjustment is offset by a corresponding decrease in Services & Supplies budget). Application fee revenue budget has decreased by \$105K to correspond to the decrease in fees collected so far. Online course fee revenue is adjusted to \$5.5M based on actual assessment from fall term of \$2.7M, an assumed 10% fall attrition and potentially capping at 15 credit hours for winter term, and 20% of courses being offered online for spring (approximately 11,300 credit hours). Altogether, this results in an increase of budgeted fees of \$3.245M.
- Fee remission budget remains at \$7.05M.
- Net Tuition & Fees adjusted budget totals \$37.965M, \$2.015M more than the FY21 Adopted budget.

#### Government Resources & Allocations

- State funding has been updated to reflect the original biennium funding level, updated for the true up, an increase of \$4.447M from the Adopted Budget.

#### Other Revenues

- Budgeted Gift Grants and Contracts have decreased by \$250K to reflect the projected level of revenue based on the first three months of actuals.

- Interest Earnings/Investment budget has been decreased by \$1M to reflect actual earnings so far, which is indicative of interest earnings being at an all time low, and that interest was not assessed on student accounts for 3 months due to COVID-19.

### **Expense Assumptions:**

Total Expenses for FY21 are budgeted at \$66.256M, which is \$1.665M more than the FY21 Adopted Budget.

#### Personnel

- Personnel budget totals \$57.198M, \$2.988M less than the Adopted Budget.
- Budgeted amount for faculty has been updated to \$18.747M, which reflects savings identified by the Deans of approximately \$426K in LAS and \$501K in COE.
- Budgeted amount for unclassified staff totals \$9.139M, which includes part-year savings of \$360K as a net result of positions eliminated and FTE reduction.
- Budgeted amount for classified staff totals \$6.264M, which has been adjusted to include additional furlough and Leave Without Pay savings, and reflects part-year savings from eliminated positions with a net result of \$1.055M.
- Student pay has increased by \$26K in Graduate Studies; this has a corresponding decrease in Graduate Studies budgeted Services & Supplies.
- A budgeted reserve of \$600K has been added for the vacation payouts at separation.
- Unemployment Insurance budget was decreased to \$100K.
- Budget Other Payroll Expense has been decreased by \$1.171M as a result of the savings adjustments.

#### Services & Supplies (S&S)

- Services & Supplies net budget totals \$8.849M.
- Includes an additional \$100K budgeted in the operating reserve (bringing the total to \$200K), due to having spent nearly all of the institutional CARES money and uncertainty around continued COVID-related needs.
- Reflective of a \$400K increase in bad debt expense budget based on prior year.
- Decreased Course Fee budgeted expense by \$200K, corresponding with the budgeted decrease in revenues.
- Includes an additional \$50K for the purchase of Campus Logic for Financial Aid.
- Reduced budgeted internal sales by \$1.007M, primarily due to an expected decrease in General Administrative Overhead which is assessed on auxiliary expenses.

### **Net Transfer Assumptions:**

Total Net Transfers are budgeted at \$5.094M.

- Reflective of a decrease of \$331K in the athletics subsidy, resulting from savings in athletics personnel.
- Updated to reflect \$1M of support to Incidental Fee that has been committed for fall term, and a potential continued \$1M of support for winter and spring terms.

### **Auxiliary Component:**

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. The net budget deficit for all Auxiliaries (excluding IFC) totals \$2.323M, or 20.8% of revenues.

### **University Housing:**

University Housing comprises approximately \$4.569M, or 30.9%, of budgeted auxiliary expenses.

- University Housing has a deficit budget of \$528K.
- University Housing has approximately 725 residents living in Housing fall term. The adjusted budgeted revenues of \$5.012M are based on this occupancy-level continuing winter and spring terms.
- Total expenses and transfers are budgeted at \$5.548M (inclusive of a \$1.159M transfer out to debt service):
  - Personnel budgeted totals \$1.218M is reflective of 2.5 FTE being held vacant for the year, resulting in \$194K of savings.
  - Supplies & Services budget has been adjusted to reflect approximately \$200K of savings resulting from debt refinancing, and totals \$4.509M.

### **Campus Dining:**

Campus Dining comprises approximately \$2.766M, or 18.7%, of budgeted auxiliary expenses.

- Campus Dining's budget totals a \$424K deficit for the year.
- Campus Dining's budgeted revenues total \$2.428M, based on fall term meal plans and only one retail location (Café Allegro) being open for the year.
- Personnel for campus dining has been decreased to \$1.406M. This is reflective of two months of Leave Without Pay savings, and savings resulting from 1.5 FTE being held open for the year. It also includes \$100K of budgeted student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.360M, which includes \$500K of food costs.

### **Student Health & Counseling Center (SHCC):**

Student Health & Counseling Center (SHCC) comprises approximately \$1.494M, or 10.1%, of budgeted auxiliary expenses.

- SHCC's budget totals a \$533K deficit for the year.
- Enrollment fees are budgeted at \$779K based on actual fall term assessment (approximately 400 students at a rate of \$145) with the assumption that winter term will result in a similar level of students paying the fee, and that spring term will return to normal levels with approximately 4,500 students paying the fee. If spring term is mostly remote instead, this would result in approximately \$600K less revenue.
- Overall, SHCC revenue is budgeted at \$854K, including other miscellaneous revenues at a decreased level from prior years to reflect fewer students being on campus.
- Personnel expense budgeted total \$887K, which is reflective of savings from furloughs, reduced FTE, Leave Without Pay savings, and ten position eliminations.
- The Services & Supplies budget has also been adjusted down, totaling \$250K.

### **Athletics:**

Athletics (excluding Incidental Fee component) comprises approximately \$3.901M, or 26.3%, of budgeted auxiliary expenses.

Athletics receives funding from several sources including Education & General Fund, Lottery, Tickets & Concessions, and Special Projects.

- Adjustments have been made to reflect no revenue from tickets, concessions, or summer camps. Lottery revenue has been updated to reflect receiving funding all four quarters.
- The personnel budget has been updated to reflect savings from eliminating/reducing 3.2 FTE.

### **Parking:**

Parking comprises approximately \$373K, or 2.5%, of budgeted auxiliary expenses.

- Parking's budget totals a deficit of \$288K for the year.
- Sales & Services revenues have been adjusted down to \$80K, which is reflective of the lower amount of parking passes sold so far this year.

### **Overall Auxiliaries:**

Bookstore and Child Development Center are other significant auxiliary components, comprising approximately \$1.696M, or 11.5%, of budgeted auxiliary expenses. These remain largely unchanged from the Adopted FY21 Budget, and includes the \$150K subsidy from E&G for Child Development Center.

### **Incidental Fee (IFC) Component:**

Incidental Fee has a net deficit budget of \$1.088M.

- Enrollment fees are budgeted at \$1.460M based on actual fall term assessment (approximately \$85,000) with the assumption that winter term will result in a similar level of students paying the fee, and that spring term will return to normal levels with approximately 3,370 students paying the fee.
- Incidental Fee expenses currently reflect the original allocation from last spring. The Committee has made an updated fall term allocation and are currently in session to set the budget for the rest of the year. Expenses will be updated as additional decisions are made.
- Net transfers of \$1.780M reflects a \$1M subsidy from E&G for fall term to account for lost incidental fee revenues due to 95% of classes being delivered online, as well as including a potential continued \$1M of support from E&G for winter and spring terms.

### **Designated Operations & Service Departments Component:**

Designated Operations & Service Department budgets are inclusive of primarily Council of Presidents and Telecommunications, as well as other small miscellaneous budgets. As such, the budgets have no significant changes from the FY21 Adopted Budget.

### **FY21 Adjusted Budget across Component Funds:**

Combined component budgets results in a total net budget deficit across these funds of \$4.738M, or 5.6% of revenues.

### **STAFF RECOMMENDATION:**

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY21 Adjusted Budget as presented in the docket.

**Western Oregon University  
FY21 Proposed Adjusted Budget  
Overall Budget Summary**

	<b>Education &amp; General (E&amp;G)</b>	<b>Auxiliary (excluding IFC)</b>	<b>Incidental Fee (IFC)</b>	<b>Designated Operations &amp; Service Depts</b>	<b>Total</b>
<b>Revenues</b>					
Enrollment Fees	37,965,000	951,415	1,460,330	113,134	40,489,879
Government Resources & Allocations	28,981,566	-	-	-	28,981,566
Gift Grants and Contracts	500,000	29,626	40,050	-	569,676
Investment	2,000,000	31,000	100,021	4,190	2,135,211
Sales & Services	500,000	9,005,333	185,762	126,630	9,817,725
Other Revenues	100,000	1,146,552	251,598	2,030,156	3,528,306
<b>Total Revenues</b>	<b>70,046,566</b>	<b>11,163,926</b>	<b>2,037,761</b>	<b>2,274,110</b>	<b>85,522,363</b>
<b>Expenses</b>					
Personnel	57,197,692	6,987,082	2,255,385	985,332	67,425,491
Services & Supplies	8,848,814	7,799,325	2,649,899	1,311,580	20,609,618
Capital Outlay	209,691	-	-	-	209,691
<b>Total Expenses</b>	<b>66,256,197</b>	<b>14,786,408</b>	<b>4,905,284</b>	<b>2,296,912</b>	<b>88,244,800</b>
<b>Net Transfers</b>	<b>5,093,785</b>	<b>(1,299,073)</b>	<b>(1,779,599)</b>	<b>750</b>	<b>2,015,863</b>
<b>Net Budget</b>	<b>(1,303,416)</b>	<b>(2,323,409)</b>	<b>(1,087,924)</b>	<b>(23,552)</b>	<b>(4,738,301)</b>

Western Oregon University  
 FY21 Proposed Adjusted Budget  
 Education & General Fund Detail

	FY20 Actuals	FY21 (Adopted June 10, 2020 BOT Meeting) Budget	FY21 Proposed Adjusted Budget	Difference FY21 Adopted Budget to FY21 Proposed Adjusted Budget
<b>Revenues</b>				
<b>Tuition &amp; Fees</b>				
<b>Undergraduate Tuition</b>				
Resident	17,751,958	22,237,000	21,650,000	(587,000)
WUE	6,449,685	7,467,000	7,630,000	163,000
Non-Resident	2,111,435	2,524,000	1,740,000	(784,000)
Online	6,338,772	-	-	-
<b>Total Undergraduate Tuition</b>	<b>32,651,851</b>	<b>32,228,000</b>	<b>31,020,000</b>	<b>(1,208,000)</b>
<b>Graduate Tuition</b>				
Resident	653,689	579,800	370,000	(209,800)
Non-Resident	311,817	443,400	250,000	(193,400)
Online	3,352,436	3,253,800	3,650,000	396,200
<b>Total Graduate Tuition</b>	<b>4,317,942</b>	<b>4,277,000</b>	<b>4,270,000</b>	<b>(7,000)</b>
<b>Summer</b>				
Undergraduate	1,750,564	1,870,000	1,870,000	-
Graduate	1,021,925	680,000	680,000	-
<b>Total Summer</b>	<b>2,772,489</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>-</b>
<b>Other Tuition</b>	<b>387,856</b>	<b>365,000</b>	<b>350,000</b>	<b>(15,000)</b>
<b>Total Tuition</b>	<b>40,130,138</b>	<b>39,420,000</b>	<b>38,190,000</b>	<b>(1,230,000)</b>
<b>Fees</b>				
Matriculation	637,490	650,000	575,000	(75,000)
Course	427,793	500,000	300,000	(200,000)
Application	151,571	205,000	100,000	(105,000)
Online	-	1,875,000	5,500,000	3,625,000
Other	171,585	350,000	350,000	-
<b>Total Fees</b>	<b>1,388,439</b>	<b>3,580,000</b>	<b>6,825,000</b>	<b>3,245,000</b>
<b>Fee Remissions</b>	<b>(6,583,183)</b>	<b>(7,050,000)</b>	<b>(7,050,000)</b>	<b>-</b>
<b>Total Tuition &amp; Fees (net of remissions)</b>	<b>34,935,394</b>	<b>35,950,000</b>	<b>37,965,000</b>	<b>2,015,000</b>
<b>Government Resources &amp; Allocations</b>				
Student Success & Completion (SSCM)	26,846,062	23,890,379	28,291,650	4,401,271
Engineering Technology (ETSF)	288,045	261,160	307,728	46,568
Small-Energy Loan Program (SELP)	382,188	382,188	382,188	-
<b>Total Government Resources &amp; Allocations</b>	<b>27,516,295</b>	<b>24,533,727</b>	<b>28,981,566</b>	<b>4,447,839</b>
<b>Other Revenues</b>				
Gift Grants and Contracts	745,051	750,000	500,000	(250,000)
Interest Earnings/Investment	2,876,412	3,000,000	2,000,000	(1,000,000)
Sales & Services	420,237	500,000	500,000	-
Other Revenues	439,241	100,000	100,000	-
<b>Total Other Revenues</b>	<b>4,480,941</b>	<b>4,350,000</b>	<b>3,100,000</b>	<b>(1,250,000)</b>
<b>Total Revenues</b>	<b>66,932,630</b>	<b>64,833,727</b>	<b>70,046,566</b>	<b>5,212,839</b>

Western Oregon University  
 FY21 Proposed Adjusted Budget  
 Education & General Fund Detail

	FY20 Actuals	FY21 (Adopted June 10, 2020 BOT Meeting) Budget	FY21 Proposed Adjusted Budget	Difference FY21 Adopted Budget to FY21 Proposed Adjusted Budget
<b>Expenses</b>				
<b>Personnel</b>				
Faculty Salary & Wages	19,752,730	19,674,065	18,747,194	(926,871)
Unclassified Salary & Wages	10,799,701	9,499,321	9,138,951	(360,370)
Classified Salary & Wages	7,674,500	7,320,218	6,264,374	(1,055,844)
Student Pay	1,537,295	1,694,177	1,720,177	26,000
Reserve for Vacation Payouts	-	-	600,000	600,000
Unemployment Insurance	-	200,000	100,000	(100,000)
Other Payroll Expenses (OPE)	22,648,736	21,798,275	20,626,996	(1,171,279)
<b>Total Personnel</b>	<b>62,412,962</b>	<b>60,186,055</b>	<b>57,197,692</b>	<b>(2,988,363)</b>
<b>Services &amp; Supplies</b>				
Services & Supplies	12,063,572	11,661,106	11,977,076	315,970
Internal Sales	(4,253,166)	(4,135,217)	(3,128,262)	1,006,955
<b>Total Services &amp; Supplies</b>	<b>7,810,405</b>	<b>7,525,889</b>	<b>8,848,814</b>	<b>1,322,925</b>
<b>Capital Outlay</b>				
	411,109	209,691	209,691	-
<b>Total Expenses</b>	<b>70,634,477</b>	<b>67,921,635</b>	<b>66,256,197</b>	<b>(1,665,438)</b>
<b>Net Transfers</b>				
Foundation Endowment Earnings	-	(8,893)	(8,893)	-
Athletics Subsidy	3,214,552	3,103,418	2,772,874	(330,544)
Child Development Center Subsidy	150,000	150,000	150,000	-
Jensen Endowment Fund Match	-	4,804	4,804	-
SELP Funding Match	-	175,000	175,000	-
Salem Vick Building Purchase	2,698,042	-	-	-
Misc. Other Transfers	(177,008)	-	-	-
Incidental Fee Subsidy	-	-	2,000,000	2,000,000
<b>Total Net Transfers</b>	<b>5,885,586</b>	<b>3,424,329</b>	<b>5,093,785</b>	<b>1,669,456</b>
<b>Net</b>	<b>(9,587,433)</b>	<b>(6,512,237)</b>	<b>(1,303,416)</b>	<b>5,208,821</b>
<b>FY20 Ending Fund Balance</b>			<b>6,240,178</b>	
<b>Projected FY21 Ending Fund Balance</b>			<b>4,936,762</b>	
<b>Fund Balance as a Percentage of Revenues</b>			<b>7.05%</b>	



## **Finance & Administration Committee (FAC), October 26, 2020 Management Report**

### Period 3 Actual to Actual Variance Education & General Fund Report:

This report provides three months of actual revenue and expense activity (as of September 30, 2020) as compared to the same period in prior fiscal year.

#### Revenues:

Tuition revenues are \$758K less than the prior year due to an approximate 7.5% enrollment decrease in fall term enrollment. Fees are \$2.756M more than the prior year due to approximately \$2.8M online course fee revenue (note: the budget is based on \$2.7M due to adjustments following September 30<sup>th</sup>). Fee remissions have increased \$357K from the prior year due to being in the second year (meaning two years of eligible students rather than just one) of WOU Supplemental and Transfer awards. Altogether, this results in net tuition and fees being \$1.651M more than the prior year.

Government resources & allocations have increased by \$486K from prior year based on the HECC's Public University Support Fund (PUSF) allocation formula. This is reflective of receiving the full original allocation for the second year of the 2019-21 biennium.

Overall, total revenues are \$27.651M, \$2.024M more than the prior year.

#### Expenses:

Personnel expenses are \$2.142M less than the prior period. In July 2019, the second and final retirement window program payment of \$783K and is reflected in the P3 FY20 personnel expense. FY21 personnel expense reflects savings from furloughed employees (1 month for unclassified, 2-3 months for classified) and employees placed on Leave Without Pay. It is also reflective of savings resulting from the 17 eliminated positions that were effective June 30, 2020.

Services and supplies expenses are \$242K less than the prior year.

Overall, total expenses are \$10.105M, \$2.387M less than the prior year.

#### Net Revenues less Expenses:

Net revenues less expenses have increased by \$4.411M compared to prior year.

### Auxiliary Enterprises:

Auxiliary Enterprises is comprised of Athletics, University Housing, Campus Dining, Parking, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), Incidental Fee, and other minor operations.

#### Revenues:

Enrollment Fees are down \$2.235M, primarily due to the decrease in incidental and health service fees due to 95% of classes being delivered online. Sales and Services are down \$820K from the prior period, primarily due to Housing being at about 50% of normal occupancy, resulting in fewer revenues for Campus Dining as well.

Expenses:

Personnel expenses are \$765K less than the prior period and are reflective of furlough savings and savings resulted from employees placed on Leave Without Pay. Service & Supplies are \$1.340M less than the prior year, due to a decrease in auxiliary activities over summer.

Net Revenues less Expenses:

Net revenues less expenses have decreased by \$1.387M compared to prior year.

FY21 Projected Year-End:

This report provides year-end projections. With three months of actuals, our Proposed Adjusted FY21 Budget matches the projection for the year.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the FY21 Projected Year-End Report and the overall Management Report as of September 30, 2020.

**Western Oregon University**  
**P3 YTD Actual to Actual Variance**

(Unaudited, non-GAAP, for management purposes only)  
(in thousands)

**As of September 30, 2020**  
**For the Fiscal Year Ended June 30, 2021**

	<b>P3 YTD FY20</b>	<b>P3 YTD FY21</b>	<b>Variance</b>	<b>Note</b>
	<b>Actuals</b>	<b>Actuals</b>		
<b>Education &amp; General Fund</b>				
<b>Revenues</b>				
Tuition	15,907	15,149	(758)	Decreased enrollment.
Fees	739	3,494	2,756	FY21 reflects \$2.8M of online course fee revenue (as of Sept 30., budget based on lower amount due to adjustments following Sept. 30). Reflective of two years of students qualifying for WOU Supplemental and Transfer awards.
Less: Fee Remissions	(1,908)	(2,254)	(347)	
Net Student Fees & Tuition	14,738	16,389	1,651	
Government Resources & Allocations	9,864	10,350	486	HECC higher allocation.
Gift Grants and Contracts	190	135	(55)	
Other Revenue	835	777	(58)	
<b>Total Revenues</b>	<b>25,627</b>	<b>27,651</b>	<b>2,024</b>	
<b>Expenses</b>				
Personnel	10,469	8,327	(2,142)	FY20 includes \$783K of retirement window payment; FY21 reflects LWOP and furlough savings.
Service & Supplies	2,015	1,773	(242)	
Capital Expense	7	5	(2)	
<b>Total Expenses</b>	<b>12,491</b>	<b>10,105</b>	<b>(2,387)</b>	
<b>Net Revenues less Expenses</b>	<b>13,136</b>	<b>17,547</b>	<b>4,411</b>	

**Western Oregon University**  
**P3 YTD Actual to Actual Variance**

(Unaudited, non-GAAP, for management purposes only)  
(in thousands)

**As of September 30, 2020**  
**For the Fiscal Year Ended June 30, 2021**

	<b>P3 YTD FY20</b>	<b>P3 YTD FY21</b>	<b>Variance</b>	<b>Note</b>
	<b>Actuals</b>	<b>Actuals</b>		
<b>Auxiliary Enterprises Funds</b>				
<b>Revenues</b>				
Enrollment Fees	2,395	160	(2,235)	Reflects decrease in incidental fees.
Sales and Services	1,248	428	(820)	Reflects decrease in housing/other auxiliary revenues.
Other Revenue	601	103	(498)	
<b>Total Revenues</b>	<b>4,244</b>	<b>690</b>	<b>(3,554)</b>	
<b>Expenses</b>				
Personnel	2,503	1,739	(765)	FY21 reflects LWOP and furlough savings.
Service & Supplies	2,441	1,101	(1,340)	
Capital Expense	62	0	(62)	
<b>Total Expenses</b>	<b>5,006</b>	<b>2,840</b>	<b>(2,167)</b>	
<b>Net Revenues less Expenses</b>	<b>(762)</b>	<b>(2,149)</b>	<b>(1,387)</b>	
<b>Designated Operations, Service Departments, Clearing Funds</b>				
<b>Revenues</b>				
Enrollment Fees	64	4	(60)	
Sales and Services	56	13	(43)	
Other Revenue	313	265	(49)	
<b>Total Revenues</b>	<b>434</b>	<b>282</b>	<b>(151)</b>	
<b>Expenses</b>				
Personnel	284	217	(67)	
Service & Supplies	371	289	(81)	
Capital Expense	8	0	(8)	
<b>Total Expenses</b>	<b>662</b>	<b>506</b>	<b>(156)</b>	
<b>Net Revenues less Expenses</b>	<b>(229)</b>	<b>(224)</b>	<b>5</b>	

**Western Oregon University**  
**FY21 Projected Year-End**  
(Unaudited, non-GAAP, for management purposes only)  
(in thousands)

**As of September 30, 2020**  
**For the Fiscal Year Ended June 30, 2021**

	<b>FY20 Year-End Actuals</b>	<b>FY21 Adopted Budget</b>	<b>FY21 Year-End Projected (FY21 Proposed Adjusted Budget)</b>	<b>Variance FY21 Proposed Adjusted Budget to FY20 Year-End Actuals</b>
<b>Education &amp; General Fund</b>				
<b>Recurring Operating Activities</b>				
Student Fees & Tuition (net of remissions)	34,935	35,950	37,965	3,030
Government Resources & Allocations	27,516	24,534	28,982	1,465
Gift Grants and Contracts	745	750	500	(245)
Other Revenue	3,736	3,600	2,600	(1,136)
<b>Total Revenues</b>	<b>66,933</b>	<b>64,834</b>	<b>70,047</b>	<b>3,114</b>
Personnel	61,630	60,186	57,198	4,432
Service & Supplies	7,810	7,526	8,849	(1,038)
Capital Expense	411	210	210	201
<b>Total Expenses</b>	<b>69,852</b>	<b>67,922</b>	<b>66,256</b>	<b>3,595</b>
Net Transfers	2,975	3,424	5,094	(2,119)
<b>Total Expenses and Transfers</b>	<b>72,827</b>	<b>71,346</b>	<b>71,350</b>	<b>1,477</b>
<b>Operating Net Revenues less Expenses</b>	<b>(5,894)</b>	<b>(6,512)</b>	<b>(1,303)</b>	<b>4,591</b>
<b>Other Activities</b>				
Investment in Salem Building	(2,698)	-	-	-
CARES Reimbursement for Salary	1,800	-	-	-
Retirement Window Payment	(783)	-	-	-
Other	(213)	-	-	-
<b>Total Other Activities</b>	<b>(1,893)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Revenues less Expenses</b>	<b>(7,787)</b>	<b>(6,512)</b>	<b>(1,303)</b>	<b>4,591</b>
<b>Additions/Deductions to Fund Balance</b>	1,072		-	
<b>Fund Balance at the Beginning of the Year</b>	12,956		6,240	
<b>Fund Balance at the End of the Year</b>	<b>6,240</b>		<b>4,937</b>	
<b>Fund Balance as a Percentage of Revenues</b>	9.32%		7.05%	

**Western Oregon University**  
**FY21 Projected Year-End**  
(Unaudited, non-GAAP, for management purposes only)  
(in thousands)

**As of September 30, 2020**  
**For the Fiscal Year Ended June 30, 2021**

	<b>FY20 Year-End Actuals</b>	<b>FY21 Adopted Budget</b>	<b>FY21 Year-End Projected (FY21 Proposed Adjusted Budget)</b>	<b>Variance FY21 Proposed Adjusted Budget to FY20 Year-End Actuals</b>
<b>Auxiliary Enterprises Funds</b>				
Enrollment Fees	6,488	5,676	2,412	(4,076)
Sales and Services	10,466	10,832	9,191	(1,275)
Other Revenue	2,108	1,554	1,599	(509)
<b>Total Revenues</b>	<b>19,062</b>	<b>18,062</b>	<b>13,202</b>	<b>(5,860)</b>
Personnel	11,491	10,970	9,242	2,249
Service & Supplies	11,734	11,237	10,449	1,285
Capital Expense	-	-	-	-
<b>Total Expenses</b>	<b>23,225</b>	<b>22,207</b>	<b>19,692</b>	<b>3,534</b>
Net Transfers	(3,346)	(1,869)	(3,079)	(267)
<b>Total Expenses and Transfers</b>	<b>19,879</b>	<b>20,338</b>	<b>16,613</b>	<b>3,266</b>
<b>Net Revenues less Expenses</b>	<b>(817)</b>	<b>(2,275)</b>	<b>(3,411)</b>	<b>(2,594)</b>
<b>Additions/Deductions to Fund Balance</b>	<b>(2,173)</b>		<b>(108)</b>	
<b>Fund Balance at the Beginning of the Year</b>	<b>12,546</b>		<b>9,556</b>	
<b>Fund Balance at the End of the Year</b>	<b>9,556</b>		<b>6,036</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>50.13%</b>		<b>45.72%</b>	

**Western Oregon University**

**FY21 Projected Year-End**

(Unaudited, non-GAAP, for management purposes only)

(in thousands)

**As of September 30, 2020  
For the Fiscal Year Ended June 30, 2021**

	<b>FY20 Year-End Actuals</b>	<b>FY21 Adopted Budget</b>	<b>FY21 Year-End Projected (FY21 Proposed Adjusted Budget)</b>	<b>Variance FY21 Proposed Adjusted Budget to FY20 Year-End Actuals</b>
<b>Designated Operations, Service Departments, Clearing Funds</b>				
Enrollment Fees	106	113	113	7
Sales and Services	144	174	127	(18)
Other Revenue	2,094	2,047	2,034	(60)
<b>Total Revenues</b>	<b>2,344</b>	<b>2,333</b>	<b>2,274</b>	<b>(70)</b>
Personnel	1,113	1,012	985	128
Service & Supplies	1,053	1,321	1,312	(259)
Capital Expense	8	-	-	8
<b>Total Expenses</b>	<b>2,173</b>	<b>2,333</b>	<b>2,297</b>	<b>(124)</b>
Net Transfers	(225)	1	1	(225)
<b>Total Expenses and Transfers</b>	<b>1,949</b>	<b>2,333</b>	<b>2,298</b>	<b>(349)</b>
<b>Net Revenues less Expenses</b>	<b>396</b>	<b>-</b>	<b>(24)</b>	<b>419</b>
<b>Additions/Deductions to Fund Balance</b>	<b>(365)</b>		<b>(273)</b>	
<b>Fund Balance at the Beginning of the Year</b>	<b>2,951</b>		<b>2,982</b>	
<b>Fund Balance at the End of the Year</b>	<b>2,982</b>		<b>2,686</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>127.21%</b>		<b>118.09%</b>	

Western Oregon University  
**Transfers Schedule - Projected FY21**  
(Unaudited, non-GAAP, for management purposes only)

	E&G				Auxiliary				Des Ops - Serv Dept.	Plant fund	Other		Total
<b>Transfers In E&amp;G</b>											(a)	(b)	
<b>Actual</b>											8,218		8,218
<b>Upcoming</b>												8,893	8,893
<b>Transfers Out E&amp;G</b>					(c)	(d)	(e)	(f)		(g)	(b)		
<b>Actual</b>													-
<b>Upcoming</b>					150,000	2,772,874	1,000,000	1,000,000		175,000	4,804		5,102,678
<b>Transfers In AUX</b>	(c)	(d)	(e)	(f)									
<b>Actual</b>													-
<b>Upcoming</b>	150,000	2,772,874	1,000,000	1,000,000									4,922,874
<b>Transfers Out AUX</b>					(h)					(i)	(j)	(a)	
<b>Actual</b>													-
<b>Upcoming</b>					86,563					133,838	1,618,801	5,000	1,844,202
<b>Transfers In DO, SD</b>													
<b>Actual</b>													-
<b>Upcoming</b>													-
<b>Transfers Out DO, SD</b>											(a)		
<b>Actual</b>													-
<b>Upcoming</b>											750		750

Type	Description
(a)	Misc. transfers
(b)	Endowment matches
(c)	Child Development Center support
(d)	Athletic operations support
(e)	Fall Incidental Fee support
(f)	Potential Winter Incidental Fee support
(g)	Small-Scale Energy Loan Program debt service
(h)	Incidental fee misc. transfers out
(i)	Student Engagement & Campus Recreation transfers to building/equipment reserves
(j)	Transfers out from Housing and Recreation Center Building Fee for debt service payments