

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	
EDUCATION & GENERAL - LIMITED											
State General Fund	7,541	44%	70%	-32%	15,834	16,480	16,995	515	515	7%	1
Recovery Act Fund	1,835	100%	0%	n/a	3,294	1,835	1,835	0	0	-44%	
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	-12%	3
Transfers In	12				35	0	12	12	12	-66%	4
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%	(4,761)	(4,499)	(4,624)	(125)	(125)	-3%	3, 5
Capital Outlay	(201)	27%	29%	-31%	(1,020)	(732)	(732)	0	0	-28%	5
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	-240%	
Beginning Fund Balance	6,181				6,850	6,181	6,181	0	0		
Ending Fund Balance	16,061				6,181	6,460	7,115	655	655	15%	
% Operating Revenues					13.0%	13.4%	14.5%			12%	
Student FTE Enrollment (Summer term only)	305	6%	6%	8%	4,571	4,796	4,796	0	0	5%	
AUXILIARY ENTERPRISES											
Total Revenues	9,812	51%	50%	5%	18,764	19,174	19,174	0	0	2%	
Expenditures & Net Transfers (Excl. Depr. Exp.)	(8,719)	45%	47%	-2%	(19,079)	(19,650)	(19,450)	200	200	2%	6
Net from Operations	1,093				(315)	(476)	(276)	200	200		
Additions/Deductions to Unrestricted Net Assets	(11)				138	0	0	0	0		
Change in Unrestricted Net Assets	1,082				(177)	(476)	(276)	200	200	56%	
Beginning Unrestricted Net Assets	4,969				5,146	4,969	4,969	0	0		
Ending Unrestricted Net Assets	6,051				4,969	4,493	4,693	200	200	-6%	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS											
Total Revenues	1,482	49%	49%	1%	3,018	3,091	3,000	(91)	(91)	-1%	7
Expenditures & Net Transfers	(1,251)	44%	50%	-12%	(2,867)	(2,995)	(2,850)	145	145	-1%	7
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	-1350%	
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 includes distribution of RAM settle-up for retention and enrollment.
- 2 Projected 6/30/10 increased slightly. Prior year actual includes increased remissions for backfilling the Oregon Opportunity Grant in the third term.
- 3 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.
- 4 Reflects reimbursement from Chancellor's office for IFS chair.
- 5 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.
- 6 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.
- 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.