

Western Oregon University
P5 Actual to Actual Variance Education & General Fund
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

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

	P5 FY18	P5 FY19	Variance	Note
	<u>Actuals</u>	<u>Actuals</u>		
Revenues				
Student Fees & Tuition (net of remissions)	16,210	15,917	(293)	Lower enrollment
Government Resources & Allocations	14,668	15,171	502	HECC higher allocation
Gift Grants and Contracts	131	339	208	Timing differences
Other Revenue	1,213	1,517	304	Timing differences
Total Revenues	<u>32,221</u>	<u>32,943</u>	<u>722</u>	
Expenses				
Personnel	18,955	20,891	1,936	Retirement window payment and rate increases
Service & Supplies	2,649	3,423	774	
Capital Expense	118	203	85	
Total Expenses	<u>21,722</u>	<u>24,517</u>	<u>2,795</u>	
Net Revenues less Expenses	10,499	8,426	(2,073)	

Western Oregon University
P5 Percent Actual Variance Analysis Education & General Fund
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

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

	P5 FY18 Realization/ Burn Rate %	P5 FY19 % of Proposed Adjusted 2019 Budget	Variance
Revenues			
Student Fees & Tuition (net of remissions)	38.79%	38.80%	0.01%
Government Resources & Allocations	59.86%	59.85%	-0.01%
Gift Grants and Contracts	22.42%	58.00%	35.57%
Other Revenue	33.17%	38.97%	5.81%
Total Revenues	<u>45.68%</u>	<u>46.50%</u>	<u>0.81%</u>
Expenses			
Personnel	34.33%	34.44%	0.11%
Service & Supplies	39.27%	43.28%	4.01%
Capital Expense	44.86%	100.28%	55.42%
Total Expenses	<u>34.91%</u>	<u>35.65%</u>	<u>0.74%</u>

Western Oregon University
FY19 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

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

	FY18 Year-End Actuals	FY19 Year-End Projected	FY19 Proposed Adjusted Budget	Variance FY19		Note
				Projected	Adjusted Budget	
Education & General Fund						
Student Fees & Tuition (net of remissions)	41,788	41,034	41,027		7	
Government Resources & Allocations	24,506	25,348	25,348	-		Projection is based on amount provided by HECC.
Gift Grants and Contracts	582	584	584	-		Projected at budget. Current actual reflects timing.
Other Revenue	3,657	3,892	3,892	-		Projected at budget. Current actual reflects timing.
Total Revenues	70,533	70,858	70,851		7	
Personnel	55,209	59,004	60,652	1,648		Adjusted for retirement window program payment made on July 1, 2018. Projected savings due to regular labor savings.
Service & Supplies	6,746	8,715	7,907	(808)		
Capital Expense	264	453	203	(250)		Purchase of Netapp Disk Shelf to enhance LMS performance.
Total Expenses	62,219	68,172	68,762	590		
Interfund Transfers In	(2,985)	-	-	-		Projection is based on transfer schedule.
Interfund Transfers Out	6,984	3,620	3,516	(104)		Projection is based on transfer schedule.
Total Expenses and Transfers	66,218	71,792	72,279	487		
Net Revenues less Expenses	4,315	(934)	(1,428)	494		
Additions/Deductions to Fund Balance	-	-				
Fund Balance at the Beginning of the Year	11,323	15,638				
Fund Balance at the End of the Year	15,638	14,703				
Fund Balance as a Percentage of Revenues	22.17%	20.75%				
Auxiliary Enterprises Funds						
Enrollment Fees	7,293	7,148	7,021		127	
Sales and Services	14,760	14,223	14,969	(745)		
Other Revenue	1,879	1,679	1,570		108	
Total Revenues	23,933	23,050	23,560		(510)	
Personnel	11,071	11,442	11,505		63	
Service & Supplies & Capital Expense	12,871	13,925	13,847	(77)		
Total Expenses	23,942	25,367	25,353	(15)		
Interfund Transfers In	(11,547)	(3,397)	(10,627)	(7,230)		Projection is based on transfer schedule.
Interfund Transfers Out	8,516	609	8,492	7,882		Projection is based on transfer schedule.
Total Expenses and Transfers	20,911	22,580	23,218	638		
Net Revenues less Expenses	3,022	470	342	(1,851)		
Additions/Deductions to Fund Balance	(2,619)	(2,473)				
Fund Balance at the Beginning of the Year	12,448	12,851				
Fund Balance at the End of the Year	12,851	10,848				
Fund Balance as a Percentage of Revenues	53.70%	47.06%				

Western Oregon University
FY19 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

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

	FY18 Year-End	FY19 Year-End	FY19 Proposed	Variance FY19	
	Actuals	Projected	Adjusted Budget	Projected Year-End to	Note
				Proposed Adjusted Budget	
Designated Operations, Service Departments, Clearing Funds					
Enrollment Fees	105	106	102	4	
Sales and Services	416	220	352	(131)	
Other Revenue	2,406	2,441	2,359	82	
Total Revenues	2,927	2,767	2,812	(45)	
Personnel	1,222	1,190	1,253	64	
Service & Supplies & Capital Expense	1,497	792	1,332	540	
Total Expenses	2,718	1,982	2,585	603	
Interfund Transfers In	(274)	(199)	(50)	149	Projection is based on transfer schedule.
Interfund Transfers Out	2	-	1	1	Projection is based on transfer schedule.
Total Expenses and Transfers	2,447	1,783	2,536	753	
Net Revenues less Expenses	480	985	276	152	
Additions/Deductions to Fund Balance	(408)	(383)			
Fund Balance at the Beginning of the Year	2,893	2,965			
Fund Balance at the End of the Year	2,965	3,567			
Fund Balance as a Percentage of Revenues	101.32%	128.90%			

**Western Oregon University
Transfers Schedule - Projected**

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

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

	E&G		Auxiliary		Des Ops - Serv Dept.	Plant fund			Total
Transfers In E&G									
	-								
Transfers Out E&G			(a)	(b)	(c)	(d)	(e)	(f)	
			3,107,158	87,863	150,000	57,825	117,175	100,000	3,620,021
Transfers In AUX	(a)	(b)				(g)			
	3,107,158	87,863				201,876	3,396,897		
Transfers Out AUX					(h)	(i)	(j)		
					48,920	50,737	509,790	609,447	
Transfers In DO, SD	(c)			(h)					
	150,000			48,920	198,920				
Transfers Out DO, SD									
	-								

Type	Description
(a) Budgeted	Athletic operations support
(b) Budgeted	Conference Services program staff support
(c) Budgeted	Child Development Center support
(d) Actual	Transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(e) Budgeted	Remaining budgeted transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(f) Actual	Transfer out of additional funds to support Child Development Center remodel
(g) Actual	Transfer in from building & equipment replacement reserves for Housing and the Werner University Center
(h) Budgeted	Vending income sponsored scholarships
(i) Actual	Transfer out of Housing to equipment replacement reserve
(j) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center