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EXHIBIT A

CV'S FOR VICE PRESIDENTS AND EXECUTIVE DIRECTORS

Gary L. Dukes

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EDUCATION

Doctor of Philosophy, *The University of Washington, Seattle, Washington*. Educational Leadership and Policy Studies. Minors in Multicultural Education, Business Administration, and Social Foundations. August 1994.

•Dissertation: *Utilizing Audio-visual Media and Facilitated Discussions to Affect White Residential College Students' Racial Attitudes Towards Blacks*.

Master of Education, *The University of Vermont, Burlington, Vermont*. Higher Education and Student Affairs Administration. May 1987.

Bachelor of Science, *Oregon State University, Corvallis, Oregon*. Psychology. Human Services Certificate. June 1985.

PROFESSIONAL EXPERIENCES

Western Oregon University is a Carnegie Classification Master's Larger Programs, regional, liberal arts, Emerging Hispanic Serving Institution comprised of 4,500 undergraduate and 500 graduate students offering 52 majors. It was founded in 1856 as a normal school.

Vice President for Student Affairs, *January 2004-Present*.

Responsible for creating a campus environment conducive to academic enrichment, student participation and growth, and positive interaction between faculty, staff and students. Oversee the operations of Admissions, Associated Students of Western Oregon University, Bookstore, Campus Dining, Center for Equity and Gender Justice, Child Development Center, Financial Aid, Greek Life, Health and Wellness Center, Multicultural Student Services and Programs, Disability Services, Service Learning and Career Development, Student Conduct, Student Engagement, Student Enrichment Program, Student Health and Counseling Services, Student Media, Summer Orientation, Advising and Registration, Teacher Preparation Student Support Services, University Housing, Upward Bound, Veterans Resource Center, Werner University Center, and Non-Traditional Student Services. Responsible for over 110 classified and professional staff members and over 300 student staff. Responsible for budgets in excess of 21 million dollars.

Selected Highlights

- Successfully wrote grant for 1.4 million dollar U.S. Department of Education TRiO Teacher Preparation Student Support Services Grant.
- Secured additional staff to double the service capacity of the Student Enrichment Program.
- Directly oversaw construction of 15 million dollar Health and Wellness Center building, two million dollar artificial turf field, three million dollar Student Health and Counseling Center and indirectly oversaw construction of several residential complexes and renovation projects.
- Created and implemented Veteran's Resource Center and the Center for Equity and Gender Justice.
- Established Food Pantry and professional staff oversight.
- Established Student Affairs Committee on Inclusion, implemented Search Advocate program, and serve as President's Cabinet liaison to University Diversity and Inclusion Committee.
- Created Service Learning program.
- Created CARE Team.
- Realigned Division into three thematic areas.

Semester at Sea, Institute for Shipboard Education, sponsored by Colorado State University offers semester-length programs which integrate multiple-country study, interdisciplinary coursework and experiential learning for meaningful engagement in the global community

Dean of Students, *January 2009-May 2009*.

Served as senior student affairs officer on floating university of 725 college students and 15 life-long learners. Oversaw the residential, counseling, programming, dependent care, conduct and security components of the program.

Colorado State University – Pueblo is a Carnegie Classification Master’s Smaller programs, regional, comprehensive Hispanic Serving Institution, comprised of 4,300 undergraduate and 2,800 graduate students offering 35 majors.

Dean of Student Life and Development, January 2000-January 2004.

Served as senior student affairs officer. Oversaw the operations of the Student Counseling Center, Student Health Center, Housing and Residential Life, Student Activities, Women and Non-Traditional Students’ Center, Greek Life, Leadership Programs, Associated Students’ Government, Student Clubs and Organizations, Multicultural Center, Outdoor Programs, Intramural Sports, Club Sports, Experiential Learning Center, Upward Bound, Veteran’s Upward Bound, Student Support Services, Southern Colorado Educational Opportunity Center, TRiO One-Stop, MASS GEAR-UP, Ombudsman Office, and Judicial Programs. Provided leadership for Division of Student Life and Development and served as liaison to the Provost and President. Managed and oversaw budgets in excess of 4.4 million dollars. Supervised 52 contract and classified staff. Advocated for student issues. Coordinated campus crisis intervention program. Reviewed academic suspension appeals from students with undeclared majors.

Selected Highlights

- Secured U.S. Department of Education TRiO One Stop Grant.
- Secured U.S. Department of Education TRiO Veteran’s Upward Bound Grant.
- Co-created and taught in FOCUS – First-year Opportunities for Collaborative Undergraduate Study program.
- Worked with student government to establish a fee intended to secure a major speaker / entertainer annually.

Southern Oregon University is a Carnegie Classification Master’s Larger Programs, regional, liberal arts, institution comprised of 4,400 undergraduate and 600 graduate students offering 38 majors.

Director of Housing Administration and Residential Life / Associate Professor, July 1994-January 2000.

Directed an 1100 bed housing and residential life program. Oversaw room reservations and assignments, residence hall contracts, and general administration of the residence halls. Recruited, selected, trained, and supervised an assistant director, two area coordinators, housing office manager, four office staff members, five hall directors, 32 resident assistants, three student managers, and 20 student office staff. Managed budget in excess of 1.5 million dollars. Oversaw residence hall judicial process, adjudicated cases, and determined educational sanctions for student violations of University and residence hall policies. Served a principal liaison with Ashland Police Department representative, Director of Safety and Security, and Associate Vice President for Student Affairs to review weekly campus incidents and develop a cooperative working relationship. Served on University Alcohol and Drug Policy Review Committee. Served on Counseling and Health Center Review Committee. Served on Enrollment Management Committee.

Selected Highlights

- Created a Faculty in Residence program.
- Developed *Frosh House*, a cohort experience for new students living together on the same residential floor who also share the same Freshman Year Seminar course.
- Transitioned from student to professional live-in staff in the residence halls.

The University of Washington is a Carnegie Classification Doctoral, Very High Research Activity institution comprised of 32,500 undergraduate and 15,500 graduate students offering over 180 majors.

Area Coordinator, July 1992-July 1994. Department of Housing and Food Services,

Directed overall operation of a residential area housing 2,800 students. Supervised five master-level resident directors, one graduate assistant, and 60 resident advisors. Collaborated with Student Counseling Center, Health Center, University Police, Environmental Health and Safety, academic departments, and other departments within the Division of Student Affairs to ensure delivery of services to resident students. Supervised all aspects of environmental management and assisted in developing and implementing strategic and long-range planning, including goals and objectives for the Residential Life program. Assisted in developing and coordinating the implementation of Housing and Food Services budgets, policies and procedures. Coordinated the implementation of educational, multicultural, leadership development and social programs. Educated students and staff on the concept of responsible freedom through workshops, presentations and disciplinary hearings. Served on the Division of Student Affairs Committee on Diversity Programming. Chaired Committee on Domestic Partnership Agreement for Live-in, Professional Residential Life Staff.

Area Coordinator – Judicial Affairs and Educational Research, September 1989-March 1993.

Coordinated overall judicial process for 4400 student residence hall system. Managed four student judicial boards and advised the Community Appeals Board. Adjudicated cases and determined sanctions for student violations of University and residence hall policies. Supervised three resident directors. Recruited, selected, trained, and evaluated 75 student hearing board members. Mediated and resolved conflicts between students and staff. Presented recommendations and represented Housing Services at Student Affairs Eviction Review Committee hearings. Trained eight resident directors and 90 resident advisors regarding interpretation, rationale and enforcement of University and residence hall policies. Composed quarterly and annual reports compiling statistics of judicial cases. Designed and implemented administration of Residential Life Quality of Life Survey. Conducted retention and informational research utilizing student focus groups and resident exit surveys. Compiled, interpreted, and reported survey results to department administrators and the Vice President for Student Affairs. Served on Diversity Task Force.

Georgia Institute of Technology is a Carnegie Classification Doctoral, Very High Research Activity institution comprised of 16,200 undergraduate and 20,300 graduate students offering 37 undergraduate majors.

Assistant Director, New Student and Parent Programs, July 1987-September 1989.

Developed, implemented, and evaluated seven summer orientation programs for 2200 freshmen, 600 transfer students, and 1700 parents. Communicated with administration, faculty, students, and parents regarding the various needs of new students. Negotiated contracts regarding catering and entertainment. Assisted with the management of the student center during orientation programs. Created, wrote, and edited orientation publications. Managed a \$200,000 operating budget. Recruited, selected, trained, and supervised 11 FASET council members, 100 FASET leaders and office staff. Developed, implemented, and evaluated orientation programs for freshmen and transfer students prior to the beginning of Winter and Spring quarters.

The University of Vermont is a Carnegie Classification Doctoral, High Research Activity institution comprised of 11,500 undergraduate and 2,100 graduate students offering over 100 undergraduate majors.

Coordinator, Parents' Orientation Program, March-July 1987.

Implemented "Transitions," a five-session parents' orientation program. Supervised graduate assistant and six orientation leaders per session. Served as liaison to Department of Residential Life and Marriott Saga Food Service. Organized student life panels and banquet speakers. Coordinated specific orientation program for parents in surrounding county.

Graduate Hall Advisor, August 1985-May 1987.

Directed coeducational residence hall of 165 students and assisted in administration of five building complex of 630 undergraduates in 4200 student residence system. Selected, supervised, directed, and evaluated three undergraduate resident assistants and provided staff development for 19 complex staff. Emphasized concepts of wellness through educational, physical, vocational, and spiritual programs. Advised hall government, implemented leadership training and managed budget. Interpreted and enforced University policies. Provided personal, academic, and disciplinary counseling.

Assistant to Director of Orientation, May-August 1986.

Worked directly with "Transitions" parents' orientation program and assisted with "Beginnings" students' orientation program during five orientation sessions for 1600 parents and 2500 students. Planned and implemented week-long training for 29 orientation leaders. Operated computerized monitoring system to track student and parent participants by session and college. Compiled and presented program evaluations and results in report circulated to central administration and orientation staff.

TEACHING EXPERIENCES

Interdisciplinary College Studies 101. Freshman Year Experience Seminar, Western Oregon University. Served as adjunct faculty member for two-credit course designed to assist students in transitioning to university life.

English 101 and 102. English Composition I and II, Colorado State University - Pueblo. Served as an adjunct faculty member in the English Department. Instructed special section of English 101 and 102 designated for students in the "FOCUS - First-year Opportunities for Collaborative Undergraduate Study" program. Planned and determined course curriculum that integrates college success skills, student life activities and interdisciplinary studies.

Interdisciplinary Studies 151 and 152. *Introduction to Academic Life, Colorado State University - Pueblo.* Instructed special section of year-long course that introduced students to the various services available on campus, and prepared students to be successful in college. This section was specially designed for students completing a leadership component in the residence hall known as Leadership Education and Development (LEAD). Planned and determined course curriculum, prepared lectures, facilitated discussions, constructed examinations, and evaluated student participation, papers, and projects.

CORE 101, 102, 103. *University Colloquium, Southern Oregon University.* Served as adjunct faculty member for three-term, year-long course which integrates University writing and speech requirements and components that increase student retention. Planned and determined course curriculum, prepared lectures, facilitated discussions, constructed examinations, and evaluated student participation, papers, and projects.

Communication 377. *Human Relations in the Residence Halls, Southern Oregon University.* Created, developed, and instructed a three-credit leadership development course for resident assistants. Planned and determined course curriculum, prepared lectures, facilitated discussion, constructed examinations, and evaluated student participation and projects.

Trainer. *“Prejudice Reduction Workshop,” The National Coalition Building Institute, Washington, D.C.* Present and facilitate eight-hour workshop to eliminate prejudice and intergroup conflicts.

Trainer. *“On Campus Talking About Alcohol,” The Prevention Research Institute, Lexington, Kentucky.* Present and facilitate eight-hour workshop to help individuals reduce risk for any type of alcohol or drug problem using a five-step risk reduction process.

Trainer. *“Developing Effective Interpersonal Skills,” The Effectiveness Institute, Redmond, Washington.* Present and facilitate 16-hour workshop to enhance relationships between people by providing training systems to develop the highest level of performance in individuals and organizations.

Trainer. *“Valuing Diversity,” The University of Washington.* Presented and facilitated 11-hour workshop to students, staff, faculty, and private organizations to enhance individual awareness and sensitivity regarding gender, race, sexual orientation, and disabilities, celebrate differences, and integrate these differences into the multicultural workplace and broader community.

PRESENTATIONS AND PUBLICATIONS

Dukes, G.L. & Fuchs, T.M., (March, 2013). “Developing Diversity Competencies as a Part of Staff Expectations.” National Association of Student Personnel Administrators Convention, Orlando, Florida.

Cook, L.A., Dukes, G.L., Howard, M.A., Ward-Roof, J.A. & Wilson, V.K., (March, 2013). “Making Career Dreams a Reality.” National Association of Student Personnel Administrators Convention, Orlando, Florida.

Dukes, G.L., (October, 2008). “Rethinking our Campuses for the New Wave of Students.” Keynote speaker, Northwest Association of Student Affairs Professionals. Sunriver, Oregon.

Dukes, G.L. & McMahon, T.R., (February 2007). “Being a Good Ally.” Oregon Students of Color Coalition Conference, Monmouth, Oregon.

DeShields, R., Dukes, G.L., Empey, C., Schoonover, S., & Shintaku, R.M., (December 2006). “Moving Up in the Profession.” Invited speakers, Northwest Association of College and University Housing Officers International Residence Life Drive-in Seminar, Corvallis, Oregon.

Dukes, G.L., (December 2006). “How to navigate a professional conference: What I wish I would have known BEFORE the conference.” Invited speaker. Oregon State University College Student Services Administration Program lunch series.

Dukes, G.L., (October 2005). “Learning Reconsidered: How does university housing and student affairs in general impact student learning?” Invited feature speaker, Northwest Association of College and University Housing Officers International Residence Life Drive-in Seminar, Portland, Oregon.

- Dukes, G.L., (September 2005). Keynote speaker, Resident Assistant Training. Oregon State University.
- Carl, T.K., Dukes, G.L., Gocial, T.M., & Johnson, L. (March 2004) "Tricks of the Trade for New SSAO's at Small Colleges and Universities: A Roundtable Discussion." National Association of Student Personnel Administrators Convention, Denver, Colorado.
- Dukes, G.L., Hunter P.A., & Thayer, P. (October 2002). "Supplemental Instruction: A Key to Hispanic Students' Academic Prosperity." Hispanic Association of Colleges and Universities Convention, Denver, Colorado.
- Dukes, G.L., Gores, C.A., Langdon, E., & Leary, T.A. (March 2002). "Career Moves: Happenstance or Rising to the Challenge?" National Association of Student Personnel Administrators Convention, Boston, Massachusetts.
- Dukes, G.L. & Sloan, P.A. (February 1999). "After the ambulance leaves...Dealing with the aftermath of an alcohol related incident." Northwest Association of College and University Housing Officers – International Convention. Sunriver, Oregon.
- Amburgy, L., Boyer, K.R., Dukes, G.L., Levy, D.A., & Patton, C. (February 1998). "Making the move from live-in to live-out." Northwest Association of College and University Housing Officers – International Convention. Anchorage, Alaska.
- Dukes, G.L. (February 1997). "Incorporating ethics and diversity for effective leadership." Associated Student Board, College of the Siskiyous, Weed, California.
- Dukes, G.L. (March 1995). "Programming in the residence halls: Do we really have an impact on students' racial attitudes?" American College Personnel Association Convention, Boston, Massachusetts.
- Dukes, G.L. (June 1995). "Programming in the residence halls: Do we really have an impact on students' racial attitudes?" 7th Annual National Conference on Race & Ethnicity in American Higher Education, Atlanta, Georgia.
- Dukes, G.L. (Spring 1992). "The racial crisis in American higher education: Is it more than just ignorance?" *The Vermont Connection*.
- Dukes, G.L. & Porter, J.D. (March 1992). "Mid-level student affairs professionals and job satisfaction: Factors, functions or fiction." American College Personnel Association Convention, San Francisco, California.
- Boyer, K.R. & Dukes, G.L. (July 1991). "Valuing diversity." Association of College and University Housing Officers-International Convention, Vancouver, British Columbia, Canada.
- Boyer, K.R. & Dukes, G.L. (April 1991). "Valuing diversity." Northwest Association of College and University Housing Officers-International Convention, Ellensburg, Washington.
- Dukes, G.L. & Taylor, C.L. (March 1991). "Developing effective people skills: The distinguishing characteristic of exceptional leaders." Pre-conference workshop, American College Personnel Association Convention, Atlanta, Georgia.
- Dukes, G.L. & Woodrick, B.A. (October 1990). "What CHO's want in their candidates." *ACUHO-I Talking Stick*.
- Bridge, C.M. & Dukes, G.L. (July 1990). Go ahead...make my day: An examination of a peer review judicial process." Association of College and University Housing Officers-International Convention, Athens, Georgia.
- Dukes, G.L. & Woodrick, B.A. (July 1990). "Preparing for the first live-out position." Association of College and University Housing Officers-International Convention, Athens, Georgia.
- Bridge, C.M. & Dukes, G.L. (July 1990). Go ahead...make my day: An examination of a peer review judicial process." Voted Best Conference Program, Northwest Association of College and University Housing Officers-International Convention, Portland, Oregon.
- Dukes, G.L. & Wheeler, T.K. (April 1989). "Parenting a college freshmen and the freshmen year experience: Utilizing skits as an orientation tool." Southern Regional Orientation Workshop, Knoxville, Tennessee.
- Dukes, G.L. & Wheeler, T.K. (April 1989). "Behind closed doors: The experiential training tool." Southern Regional Orientation Workshop, Knoxville, Tennessee.

Clinton, D.L., Dukes, G.L. & Holmen, J.J. (October 1988). "Orientation/Student affairs as a profession: Looking beyond the orientation leader experience." National Orientation Directors Association Convention, Sacramento, California.

Dukes, G.L. (October 1988). "The first year out: Struggles of a new professional." National Orientation Directors Association Convention, Sacramento, California.

Dukes, G.L. (April 1988). "Making a career as an orientation director or other student affairs positions." Southern Regional Orientation Workshop, Starkville, Mississippi.

Dukes, G.L. Kowpak, C.K. & McGreevey, M.A. (October 1987). "Take the orientation challenge: Is your leader training effective?" National Orientation Directors Association Convention, Charlotte, North Carolina.

Dukes, G.L. & McGreevey, M.A. (May 1987). "Teambuilding: Games, simulations and other training techniques." National Orientation Directors Association Region IX Conference, Framingham, Massachusetts.

DeLuca, L.R. & Dukes, G.L. (Spring 1987). "A code of ethics for student affairs administrators." *The Vermont Connection*.

Dukes, G.L. & Porter, J.D. (March 1987). "The agony and the ecstasy: Drug problems on today's campuses." American College Personnel Association Convention, Chicago, Illinois.

Dukes, G.L. & Hunter, D.E. (November 1986). "Unraveling the mystery of student affairs careers." National Association of Student Personnel Administrators Region I conference, Boston, Massachusetts.

PROFESSIONAL AFFILIATIONS AND LEADERSHIP EXPERIENCES

American College Personnel Association

*Past Chair	1998-99	Commission XV, "Campus Judicial Affairs and Legal Issues"
*Sponsored Programs Chair	1997-98	1998 ACPA National Conference Planning Committee
*Chair	1996-98	Commission XV, "Campus Judicial Affairs and Legal Issues"
*Chair Elect	1995-96	Commission XV, "Campus Judicial Affairs and Legal Issues"
*Directorate Body Member	1993-95	Commission XV, "Campus Judicial Affairs and Legal Issues"

Association of College and University Housing Officers – International

*Member	1991-92	Internship Committee
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Association of Student Judicial Affairs

National Association of Student Personnel Administrators

*Program reviewer	2006	Region V and VI Conference
*Colorado Membership Coordinator	2002-04	Region IV-W
*Co-Chair, Program Committee	2002-03	Region IV-W 2003 Conference Planning Committee
*Local Arrangements Chair	2002	Region IV-W Mid-Level Institute
*Member	1992-93	Region V and VI Program Committee

National Orientation Directors Association

*Georgia State Coordinator	1987-89	Region VI, Southern Regional Orientation Workshop
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Northwest Association of College and University Housing Officers – International

*Chair	1997-99	1999 Regional Conference Planning Committee
*Member at Large	1996-98	Executive Board Member
*Member	1990-91	Program Committee

Northwest Commission on Colleges and Universities

*Serve as accrediting team member on evaluation visits.	2005 - Present	
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COMMUNITY INVOLVEMENT

Committee Member, *Cities of Monmouth and Independence 2020 Census Committee. 2019-2020.* Serve on committee to strategize how to collect information for 2020 Census.

Committee Member, *Salem-Keizer Regional Transportation Stakeholder Committee. 2015-2017.* Served on committee to evaluate existing transportation routes and make recommendations for improvement.

Committee Member, *City of Monmouth transportation use committee. 2014-2016.* Served on committee examining bicycle and pedestrian traffic use and need in and around the City of Monmouth.

Membership Council Member, *Oregon Campus Compact. October 2006 – 2017.* Serve as liaison for Oregon Campus Compact to Western Oregon University. Advise Director on issues and programs related to Oregon Campus Compact.

Advisory Committee Member, *Volunteer and Mentor Center of Mid-Willamette Valley. December 2006 – 2014.* Develop marketing and membership guidelines, identify potential resources, and establish staffing needs for new virtual volunteer center. Advise Director on issues related to the Center and perform other duties as necessary.

Committee Member, *Central School District 13J School Board Facilities Study Committee. 2006-2008.* Served on committee to design addition and renovation of Central High School. Served on Security sub-committee.

Board Member, *WIMPEG TV. March 2005 – August 2007.* Assisted with operation of a public, educational and local government programming channel operated by Western Oregon University, the City of Independence, and the City of Monmouth. Served as secretary and treasurer of Board.

Advisory Council Member, *Care and Share Food Bank, Pueblo, Colorado. July 2003-January 2004.* Advised and supported Care and Share staff on programs, services, fund raising, and increasing awareness. Assisted in planning and implementing fund raising activities. Served as advocate for the Pueblo Care and Share Food Bank. Served as liaison with constituencies and provided feedback from the community.

Board Member, *Pueblo African American Concern Organization, Pueblo, Colorado. March 2003-January 2004.* Assisted with oversight of organization. Established and maintained mentor program between African American high school and junior high school students and students attending Colorado State University – Pueblo and Pueblo Community College. Assisted with annual scholarship fund-raising gala.

Advisory Council Member, *Student Support Services Program, Pikes Peak Community College, Colorado Springs, Colorado. March 2002-January 2004.* Advised program director regarding activities designed to increase college retention and graduation rates of participants, and increase transfer rates of participants to four-year colleges and universities.

Coach, *YMCA, Pueblo, Colorado. March 2002-January 2004.* Worked with four and five-year-old girls and boys on basics of soccer, volleyball and basketball.

Standards Board Advisor, *Alpha Sigma Alpha Sorority, Colorado State University - Pueblo, Pueblo, Colorado. February 2000-January 2004.* Advised Standards Board regarding appropriate sanctions for sorority violations and behavior misconduct.

RYAN JAMES HAGEMANN

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PROFESSIONAL EXPERIENCE

Western Oregon University

Vice President & General Counsel, Secretary to the Board of Trustees (July 2015-present)

- Serve as university's chief legal officer, Board's chief administrative officer, and vice president responsible for human resources, government affairs, and institutional research
- Successfully drafted and shepherded the passage of the core governance documents for the new incoming Board of Trustees, including board by-laws and policies on delegation of authority, policy development, committees, conduct of public meetings, and shared governance
- Successfully constructed and prepared orientation for new incoming Board of Trustees in concert with expert guidance from the Association of Governing Boards (AGB)
- Successfully shepherded the appointment of the institution's new president, balancing the fiduciary obligations of the outgoing State Board of Higher Education and incoming WOU Board of Trustees
- Serve as the university's designated trustee on the Public University Risk Management & Insurance Trust (PURMIT)
- Convene the university's new Policy Council
- Participate on executive policy team for faculty collective bargaining
- Participate in university's CARE Team, cross-departmental crisis intervention team
- Participate in university's Title IX Team
- Participate in President's Cabinet

Oregon University System

Vice Chancellor & General Counsel (July 2014-June 2015)

General Counsel (January 2011-June 2014)

General Counsel & Board Secretary (August 2008-January 2011)

Interim General Counsel (June 2007-July 2008)

Assoc. Deputy Chancellor for Legal Affairs & Board Secretary (June 2006-June 2007)

Board Secretary (May 2004 to June 2006)

- Served as university system's chief legal officer (General Counsel) and Board's chief administrative officer (Board Secretary)
- Successfully drafted, shepherded, and implemented transformative legislation to remove universities from state agency status
- Constructed legal services infrastructure after university's system separation from the Department of Justice
- Created cross-sector team to evaluate policies and procedures and drafted new templates and process for policy development
- Revamped and implemented internal process for the legal review of contracts and agreements
- Successfully managed the litigation portfolio and outside counsel for the university system
- Advised the Board and Office of the Chancellor on two high-profile employment actions involving executives
- Implemented—with the Executive Director of Audit and Chief Risk Officer—a cross-sector compliance function
- Devised a multi-faceted training program for the Office of the Chancellor and four smaller campuses in system
- Facilitated and implemented reorganization of the Board's committee structure
- Successfully served in the Chancellor's—the system's chief executive—senior cabinet as core advisor
- Effectively advised campuses and on high-risk situations, including at-risk students, H1N1 outbreak, and investigations
- Successfully recruited legal team after separation from Department of Justice, including Deputy General Counsel, Associate General Counsel and Associate General Counsel for Labor & Employment
- Successfully closed the Office of the Chancellor and State Board of Higher Education after state legislation, including, but not limited to the transfer of records to State Archives, reassignment of five Office of Chancellor endowments, appointment of two university presidents, reassignment or closure of pending litigation, reassignment or termination of all existing contracts and agreements, preparation and transition for the remaining four institutions in the university system, and transfer of existing policy statements to the remaining four institutions in the university system

Portland State University

Instructor, Department of Political Science, Race & the Law (March 2007-June 2007)

- Taught upper-division undergraduate political science course

Oregon Department of Justice

Assistant Attorney General, Education and Labor & Employment Sections (September 2001-May 2004)

- Developed niche practice as the labor & employment contact attorney for the university system
- Successfully established ongoing employee and management training calendar for various state agencies
- Revised the entire employee handbook for the Oregon State Lottery
- Successfully advised and represented the Oregon Department of Human Services at seven employability hearings
- Successfully represented the Oregon University System in numerous labor grievances and arbitrations
- Represented the Office of the Governor in a high-profile termination of an agency director
- Successfully represented the Office of the Attorney General with high-profile federal ethics matter

EDUCATION

JD, University of Oregon School of Law, 2001
3.62 GPA, 23/151, Top 15%
Associate Editor, Oregon Law Review
Voting Member, Academic Standing Committee

BA, Whitman College, 1994
3.814 GPA, 6/211, *magna cum laude*
Honors in Major Course of Study
Member, Phi Beta Kappa

PAPERS & PUBLICATIONS

Oregon Civil Rights Newsletter, Lessons Learned: Parents Involved in Community Schools, Meredith, and Race-Conscious Decision-Making in K-12 Education, October 2007

Oregon Law Review, Diversity as a Compelling Interest in Higher Education: Does Bakke Survive Affirmative Action Jurisprudence? Vol. 79, No. 2, Summer 2000

Western States Communication Association, Top Papers Panel, *The Anti-Communitarian Dialect of the National Rifle Association*, 1995

Elie Wiesel Foundation for Humanity, National Semi-Finalist, Ethics Essay Prize, 1994

Whitman College Honors Thesis, *Exposing the Communitarian Necessity: Reconciling the American Political Heritage and the Impoverishment of Political Discourse*, 1994

INVITED SPEECHES, TRAININGS AND PRESENTATIONS

Guest Lecturer, Western Oregon University, Organizational Design, "Higher Education Governance Reform in Oregon," Monmouth, Oregon, May 2017

Trainer, Western Oregon University Faculty Orientation, "FERPA and Institutional Requirements," Monmouth, Oregon, September 2015

Trainer, Western Oregon University Faculty Orientation, "Title IX Obligations," "ADA and the Obligations of Accommodations," and "FERPA and Institutional Requirements," Monmouth, OR, September 2014

Speaker, Oregon University System Department Chair Training, "Legal Issues Facing Department Chairs," Portland, OR, July 2012

Speaker, Washington Community College Advising and Counseling Council, "Legal Issues in Academic Advising," Bremerton, WA, Jan. 2011

Speaker, National Academic Advising Association, Region 8 Conference, "Legal Issues and Technology," Seattle, WA, Jan. 2010

Trainer, Western Oregon University, "Open Doors: A Practical and Legal Primer on the ADA, Auxiliary Aid and Services and Student Success, Monmouth, OR, Sept. 2009

Speaker, Oregon State Bar, Civil Rights & the First Amendment Continuing Legal Education, "Hot First Amendment Issues in Higher Education," Portland, OR, Oct. 2008

Speaker, National Academic Advising Association, Region 8 Conference, "Legal & Ethical Issues in Academic Advising," Vancouver, BC, Mar. 2008

Panelist, The College Board National Forum, "Accountability and Politics in Higher Education," New York City, NY, Oct. 2007

Speaker, Oregon Minority Lawyers Association, "Race-Conscious Decision-Making in K-12 Education," Portland, OR, Oct. 2007

Trainer, Walla Walla University, "Legal and Ethical Issues in Academic Advising," College Place, WA, Sept. 2007

Speaker, Pacific Northwest Association of College Admission Counseling, 2007 Summer Institute, "When a Counselor Gets Sued: Ethical and Legal Issues," Portland, OR, Aug. 2007

Speaker, Montana Colleges Conference, "Legal Issues in Higher Education," Billings, MT, Aug. 2007

Speaker, Rocky Mountain Association of College Admission Counseling & The College Board, "Race-Conscious Decision-Making in Higher Education," Denver, CO, Mar. 2007

Speaker, National Academic Advising Association, Region 8 Conference, "Legal, Ethical, and

Technological Issues in Academic Advising," Boise, ID, Mar. 2007

Panelist, The College Board Western Regional Forum, "Accountability and Politics in Higher Education," San Francisco, CA, Feb. 2007

Invited Participant, The College Board, "Three Years After Grutter and Gratz: Access and Diversity in Higher Education in the Wake of Proposition 2," New York City, NY, Jan. 2007

Speaker, National Academic Advising Association, National Conference, "Legal and Ethical Issues in Academic Advising," Indianapolis, IN, Oct. 2006

Trainer, University of Louisville, "Legal and Ethical Issues in Academic Advising," Louisville, KY, Sept. 2006

Speaker, Pacific Northwest Association of Collegiate Registrars and Admissions Officers, Summer Institute, "Legal and Ethical Issues in College Admissions," Portland, OR, July 2006

Faculty Member and Closing Keynote Speaker, National Academic Advising Association, Joint Region 8 & 9 Conference, "Legal Issues in Academic Advising Seminar," Honolulu, HI, Mar. 2006

Faculty Member, National Academic Advising Association, National Legal and Ethical Issues in Advising Conference, Clearwater Beach, FL, Feb. 2006

Speaker, Pacific Association of Collegiate Registrars and Admissions Officers, "Grutter, Gratz, and You," Sacramento, CA, Nov. 2005

Speaker, Willamette University, "Legal Issues in Academic Advising," Salem, OR, Aug. 2005

Speaker, Oregon Law Institute, 2005 Annual Employment Law Update, "Beyond Affirmative Action: Workplace Diversity Initiatives," Portland, OR, June 2005

Speaker, National Academic Advising Association, Region 8 Conference, "Legal Issues in Academic Advising," Portland, OR, Apr. 2005

Speaker, The College Board Western Regional Forum, "Grutter, Gratz, and You: The Michigan Cases—Do Your Admissions and Financial Aid Practices Meet the Law?," San Diego, CA, Mar. 2005

Faculty Member, Oregon Association of Student Financial Aid Administrators, OASFAA Leadership Institute, "Legal Issues in Higher Education and

Financial Aid Administration," Corvallis, OR, Jan. 2005

Speaker, Oregon Association of Collegiate Registrars and Admissions Officers, "Race-Conscious Decision-Making in Higher Education After the Michigan Cases," Ashland, OR, May 2004

Panelist, University of Oregon Center for Diversity and Community, "After Grutter: Affirmative Action and Our Compelling Interests in Diversity," Experts' Panel, Fall Summit, Eugene, OR, Oct. 2003

Panelist, Association of Governing Boards of Universities and Colleges Roundtable Discussion on the University of Michigan affirmative action cases, appeared in the Jul./Aug. 2003 issue of *Trusteeship*

Speaker, Oregon State Human Resources Managers, "Proposed FLSA Regulations and the Impact on Policy and Practice," Salem, OR, Jun. 2003

Speaker, Oregon State Personnel Managers Association, "Update on US Department of Labor Proposed Regulations for the Fair Labor Standards Act," Salem, OR, May 2003

Plenary Session Speaker, Oregon Association of Collegiate Registrars and Admissions Officers, "The Use of Race in Higher Education Decision-Making," Gleneden Beach, OR, May 2003

Trainer, Oregon Division of State Lands, "Diversity and Harassment in the Workplace," Salem, OR, Apr. 2003

Panel Member, Oregon Department of Transportation, "BOLI Complaints and the Oregon Tort Claims Act," Salem, OR, Mar. 2003

Speaker, Oregon State Personnel Managers Association, "Disability Discrimination After *Evans*," Salem, OR, Feb. 2003

Trainer, Oregon Department of Transportation, "The Disciplinary Process," Salem, OR, Feb. 2003

Speaker, Oregon State Human Resources Managers, "Disability Discrimination After *Evans*," Salem, OR, Dec. 2002

Speaker, Oregon Department of Administrative Services, Risk Management Division Fall Seminar, "Avoiding Employment Liability," Salem, OR, Nov. 2002

Speaker, Oregon State University, "The Use of Race in Higher Education Decision-Making," Corvallis, OR, Sept. 2002

Trainer, Oregon Department of Human Services,
"Social Security Numbers, Public Records, and
Speech in the Workplace," Salem, OR, Jun. 2002

Speaker, Western Association of Student Financial
Aid Administrators, "Legal Issues in Higher
Education," Boise, ID, Apr. 2002

Trainer, Oregon Department of Human Services,
"Responding to BOLI Complaints," Salem, OR, Feb.
2002

Speaker, Western Association of Student Financial
Aid Administrators Management Institute, "Legal
Issues in Higher Education," Glenden Beach, OR,
Nov. 2001

Speaker, National Association of College
Admission Counseling, "Early Action and Early
Decision," Boise, ID, Nov. 1997

ASSOCIATIONS AND COMMUNITY INVOLVEMENT

Board Chair & Trustee, High Desert Museum,
Bend, Oregon

Chair, Governance Committee, High Desert
Museum, Bend, Oregon

Member, Editorial Board, NACUANotes

Member, Membership Committee, National
Association of College & University Attorneys,

President & Director, Whitman College Alumni
Association Board of Directors

Member, Editorial Board, Journal of College &
University Law

Chair, Whitman College Alumni Association
Portland Club

Trustee, Public University Risk Management and
Insurance Trust (PURMIT)

Member, Oregon State Board of Higher
Education's Oversight Committee on Sexual
Assault

Member, National Association of College &
University Attorneys (NACUA)

Volunteer, Legal Advisory Team, Basic Rights
Oregon

Member, Oregon State Bar, Labor & Employment
and Government Law Sections

Additional professional references upon request

Curriculum Vitae
Ana Karaman, Ph.D., M.S., MBA
1169 Gwinn St. E
Monmouth, OR 97361
(314) 791-8906
takaraman7@gmail.com
(US citizen)

EDUCATION:

Degrees:

Ph.D., Political Science, University of Wisconsin-Milwaukee
M.S., Criminal Justice Administration, University of Wisconsin-Milwaukee
MBA, Louisiana State University Shreveport
Law Degree, Far-Eastern State University, Russia

Fellowships:

Princeton University, Woodrow Wilson School of Public Policy, National Science Foundation Fellow
Harvard University, Institute for Quantitative Social Science, National Science Foundation Fellow

COURSES TAUGHT:

Introduction to Political Science, Introduction to American Politics and Government, Comparative Political Science, International Relations, Research Methods in Political Science, Comparative Legal Systems, International Conflicts.

Teaching experience face-to-face, fully online (Moodle), and hybrid

PROFESSIONAL and FACULTY POSITIONS:

Western Oregon University

Vice President for Finance & Administration and CFO 2018-Present

Webster University

2016-2018

Vice President for Finance & Administration, CFO and Treasurer

University of Washington Bothell

Vice Chancellor for Administration, Planning & Finance 2014-2016

University of San Francisco

Vice Provost for Institutional Planning, Budget, and Effectiveness 2011-2014

Professor of Political Science

Samford University

2005-2011

Associate Vice President for Business and Finance 2009-2011

Director of Special Projects 2008-2009

Director of Institutional Research 2007-2008

Program Director of International Studies

2005-2007

Professor of Political Science

2005-2011

Procuracy of Primorsky Region, Russia

Senior Regional Prosecutor (*Procuror*)

1992-1996

Ministry of Internal Affairs, Russia

Criminal Investigator

1989-1992

Ulegorsk Seaport, Russia

Economist

1986-1989

SELECT PUBLICATIONS:

Book Chapters:

- “Russia and Global Climate Change” in *Climate Change, Policy and Security: State and Human Impacts*, D. Wallace & D. Silander (Eds.) (2018, Routledge).
- “The Chechen War” in *Civil Wars* (2006, ABC-CILO).
- “Russian Security and Defense” in *Defense and Security: A Guide to National Armed Forces and Security Policies of the World* (2005, ABC-CILO).

Articles:

- “Salience, Security, and Social Welfare: The Rise and Demise of Security Moms” (2009), co-authored with Randolph Horn, *The National Social Science Journal*, 2, 30-40.
- “A Paradox of Post-September 11th Foreign Policy Legitimacy” (2007) co-authored with Fred Shepherd and Randolph Horn, *Perspectives on Global Issues*, Spring 2007, 2(1), 3-15.
- “Changing Politics of the Rural South” (2007) co-authored with Randolph Horn, *The National Social Science Perspectives Journal*, 33(1), 82-92.
- “Gender and Partisanship: The Impact of Dynamic and Contextual Factors on Partisan Change Since 9/11,” (2006) co-authored with Randolph Horn, *The National Social Science Perspectives Journal*, 34(1), 46-58.

GRANTS & AWARDS:

- NSF grant, 2003
- Dissertation Fellowship, 2003
- UWM Graduate School Fellowship, 2002-03
- NSF grant for summer fellowship at Harvard, 2002
- UWM Chancellor’s Award, 2002
- UWM Preparing Future Faculty Award, 2002
- Soros Foundation Grants, 2000, 2001, 2002, 2003

MEMBERSHIPS:

- International Institute for Social and Economic Sciences (IISE)
- National Association of College and University Business Officers (NACUBO)
- Institute of Management Accountants (IMA)

Erin C. McDonough

Non-Profit Leader

Profile

Leader adept at creating and managing through change to produce results.

Strategic collaborator and visionary that communicates effectively and gathers support for reaching goals.

Contact

PHONE:
435.640.0854

EMAIL:
erinmcdonough33@gmail.com

Skills

Development
Cause marketing
Communication
Marketing
Volunteer & board management
Staff & organizational leadership
Change management
Facilitation
Vision creation
Relationship building

EDUCATION

Arkansas State University

Master of Science in Sport Administration

Bentley College | Waltham, Massachusetts

Bachelor of Science in Management

- Honors Program, Minor in Law, Magna Cum Laude
- Bentley Australia Study Abroad Program, Royal Melbourne Institute of Technology

CURRENT EXECUTIVE ROLE

Western Oregon University | Monmouth, Oregon

EXECUTIVE DIRECTOR, ADVANCEMENT & WOU FOUNDATION

July 2018 – Present

- Demonstrated ability to lead multiple departments during crisis and complex environments, continue growth and provide service, support and guidance to volunteers.
- One of seven members of President's Cabinet, reporting directly to university president.
- Appointed to lead 17-member Advancement division, including Strategic Communications & Marketing, Development, Alumni Relations and Advancement Operations.
- Division responsible for WOU Foundation, private fundraising, marketing, university communications, alumni and friends' outreach, and specialty programs.
- Restructured Strategic Communications & Marketing (MarCom) to better align staff and skills.
- Hired and trained new development staff.
- Worked closely with campaign consultant to complete research and secure board vote to move forward with first comprehensive campaign in university history.
- Facilitated and built infrastructure with staff and volunteers, including building foundational resources like campaign policies, prospect research and more.
- Total received in fiscal year 2019 - \$2 M; total received in fiscal year 2020 - \$2.6 M; \$5.7 M total committed – most in foundation history.
- WOU Foundation has reached new levels of annual scholarship funding (\$1.2 M) and total assets (\$22 M).
- Since 2017, the foundation has added forty new scholarships, twelve with corresponding endowments and three endowments to fund already established scholarships.

continued

Western Oregon University | EXECUTIVE DIRECTOR *continued*

- Responsible for foundation and state budgets of approximately \$2.1 M.
- Reviewed and revised WOU Foundation bylaws, memo of understanding, and policy with university.
- Worked closely with board committee to determine future of foundation capital asset, Historic Gentle House, resulting in lease-to-own agreement and successful transition of day-to-day responsibility.
- Department produced increasingly successful university Giving Days, including raising more than \$160,000 in March of 2020 and \$210,000 in 2021.
- Team produces more than 50 events a year, including auctions, golf tournament, wine dinners, after hours, donor relations dinners, art & wine walk, and more.
- Active member of City of Monmouth University and Community Connections Committee.

Unique to 2020

- Actively worked with MarCom on constant crisis communication with unknown and unpredictable needs and a variety of audiences and issues (public health needs, budget, layoffs, furloughs, campus guidelines, civil unrest, etc.)
- Supported alumni and foundation staff to shift all events to virtual format, including alumni happy hours, What's New at WOU, wine tasting fundraisers, and auctions.
- Maintained focus of staff and volunteers on relationships to keep momentum for campaign.
- Effectively managed staff through the loss of 3.2 FTE as part of broad university cuts with open communication, shifting work responsibilities and determining what will no longer be done.
- Managed breach of 3rd party alumni/donor system – Blackbaud.
- Adapted and pivoted to meet demands of crises.

PROFESSIONAL EXPERIENCE

Western Oregon University | Monmouth, Oregon

INTERIM EXECUTIVE DIRECTOR, UNIVERSITY ADVANCEMENT & WOU FOUNDATION

July 2017 – June 2018

- Demonstrated ability to provide leadership to a variety of groups and build plans for future.
- Assumed role in addition to leading Strategic Communications & Marketing.
- Cultivated WOU Foundation Board changes including 1st annual board retreat, newly created board recruitment process, creation of board job description and training, revised committee charges.
- Led volunteer team that surpassed \$150,000 campaign goal in 9 months.
- Supported Board Development Committee's efforts to raise \$90,000 in 4 months.
- Total revenue in fiscal year 2018 of \$1.8 million, 28% increase from previous year.
- Provided support for complete transition to new financial and alumni/prospect management systems.
- Managed team of staff including alumni relations, annual giving, advancement/foundation operations, Smith Fine Arts Series.

Western Oregon University *(continued)*

EXECUTIVE DIRECTOR, STRATEGIC COMMUNICATIONS & MARKETING

October 2016 – June 2018

- Demonstrated ability to create a team, establish priorities and develop process.
- Managed new centralized marketing and communications five-member team with responsibility for social media, media relations, graphic design, brand management, web design, writing, editing.
- Worked in coordination with new strategic plan to develop a university wide tagline, core messages and new design elements.
- Coordinated new marketing and communications toolkit including updated editorial guide, identity guide, how-to guides and downloadable templates.
- Established new priorities for university marketing and communications including refreshed website focused on audience (launched April 2018), formal policy, and communication groups.
- Led university's management of crisis communication including student deaths, response to presidential executive orders, budget and tuition concerns.
- Chaired university wide committee to welcome 2,000+ guests to campus for the 2017 Great American Eclipse.
- Provided facilitation for academic affairs task forces on applied baccalaureates and online instruction.

DIRECTOR, STRATEGIC PARTNERSHIPS & UNIVERSITY ADVANCEMENT

October 2014 – October 2016

- Demonstrated ability to garner support, work across departments, and implement change.
- Appointed to President's Cabinet, reported directly to university president.
- Responsible for donor relations, WOU Foundation scholarship program, management of Historic Gentle House, endowment/scholarship agreements and leadership of affiliated groups.
- Managed staff in diverse positions including alumni relations as well as publications and graphic services.
- Continued management of scholarship donors resulting in increased contributions and establishment of new endowments.
- Responsible for writing endowment agreements and endowment amendments.
- Established new endowment process and proposed scholarship donor agreement.
- Transitioned timeline and structure of major publication, *Western Edge*, to increase outreach.
- Implemented new campus wide scholarship system, resulting in an increase in applications.
- Supported yearlong WOU Foundation Board Task Force, to determine future of Historic Gentle House.
- Worked with team to grow Alumni involvement, improve branding on campus and implement new processes to improve customer service.
- Led initiative to officially retire old marks and unify campus under one visual identity.

Western Oregon University *(continued)*

MANAGER, DONOR RELATIONS & SPECIAL PROJECTS

January 2013 – October 2014

- Demonstrated ability to engage donors, community members, and expand programs.
- Updated donor relations communication plan, including new scholarship report and segmented thank you cards.
- Created scholarship appreciation event for students to share their gratitude with donors.
- Rebranded affinity groups – The Emeritus Society and WOU Retirees Association.
- Supported WOU Retirees Association's efforts to reorganize, resulting in membership growth.
- Facilitated partnership with business faculty, held community input sessions, and reached out to local professionals to assess needs and potential support for ongoing management of Historic Gentle House.
- Worked with donors to ensure continuous funding for scholarships including securing major gift for Richard Woodcock Education Center scholarship fund.
- Improved format of major donor relations events – Scholarship Dinner and President's Club Dinner.
- Managed and produced Historic Gentle House Wine & Music Picnic in honor of 100th Anniversary.

Portland Business Alliance | Portland, Oregon

VICE PRESIDENT, MEMBERSHIP & SMALL BUSINESS

November 2010 – December 2012

- Demonstrated ability to grow revenue, shift focus of department, improve customer service and strategically execute for success.
- Responsible for \$1.4 million in revenue generation.
- Managed successful three-member sales team; shifted focus to retention in addition to new revenue.
- Facilitated the creation of multiple new small business programs utilizing volunteer efforts.
- Revitalized President's Council and sustainability committees to enhance member experience.
- Created new strategic relationships in the community with four partnership organizations to grow number of members in creative way.
- Quickly built trusted relationship with board of directors to support membership efforts.

American Heart Association | Portland, Oregon

EXECUTIVE DIRECTOR

August 2007 – November 2010

- Demonstrated ability to develop and coach direct reports, be strategic, manage budgets, build partnerships.
- Responsible for strategic vision of local office including cultivation and stewardship of donors as well as for integration across business units: marketing & communications, advocacy, development, health strategies.
- Restructured Board of Directors to create more engaged and active volunteers.
- Represented organization in community – including speaking engagements, television/radio appearances, newspaper interviews, public events and as a member of professional organizations.

continued

American Heart Association | Executive Director (*continued*)

- Launched new revenue opportunities in market including workplace giving and restricted grants.
- Developed the Volunteer with Heart program, in coordination with a benefactor, to expand our capacity to participate in community events and respond to speaker and information requests.
- Secured 2nd largest multi-year corporate gift in division history (secured largest as Heart Walk Director).
- Achieved a 41% increase in revenue from Fiscal Year 2009 to 2010.
- Participated in various career development activities including *Breakthrough Leadership* and *Mastery*.

DIRECTOR, HEART WALK

October 2006 – August 2007

- Demonstrated ability to learn a complex organization and community quickly, grow and expand partnerships, close high-dollar gifts.
- Grew event net income and number of participants each by 36% compared to previous year by maintaining portfolio of 40-plus companies and nearly 200 team captains.
- Kept expenses 3% below benchmark.
- Responsible for generating \$665,000 in cash and contracts in nine months, including the largest single corporate multi-year gift in regional history.

The Underdog Foundation | Park City, Utah

DIRECTOR OF DEVELOPMENT

July 2005 – September 2006

- Demonstrated ability to be an entrepreneurial self-starter; created a strategic vision in coordination with community leaders.
- Represented organization via live radio interviews and newspaper outreach.
- Created first board handbook, responsible for communication and cultivation of Board of Directors.
- Developed and facilitated grant administration process. Worked closely with 16 – 20 grantees per cycle.
- Produced 5-day Park City Culinary, Wine & Ski Classic, which raised approx. \$225,000, to rave reviews.
- Coordinated grantees, community planning committee, volunteers, sponsors, guests, and contributors' participation for successful event.

Utah State University | Logan, Utah

ADVISOR, STUDENT ATHLETE SERVICES

October 2003 – June 2005

- Demonstrated ability to build strong relationships with student-athletes and university staff; developed new and immediately impacted current programs.
- Managed student-athlete study hall and tutor program including supervision, resulting in growth of both programs.
- Designed study skills programming in partnership with the University Academic Resource Center that increased participating at-risk student-athletes' grade point averages by an average of 0.3 term-to-term.

Troy University | Troy, Alabama

ASSISTANT TO THE DIRECTOR, COMPLIANCE

January 2003 – June 2003

- Demonstrated ability to learn quickly, gain respect of colleagues, be organized and detail oriented.
- Maintained compliance records for Troy University's Athletics Department including official and unofficial visits, participation lists, schedules, practice logs, squad lists, non-counter forms, et al.

Dana-Farber Cancer Institute | Boston, Massachusetts

DEVELOPMENT OFFICER, CAUSE MARKETING

May 2000 – December 2002

- Demonstrated ability to work independently, solve problems, effectively communicate internally and externally, be project-focused, creatively expand and grow current programs.
- Acted as liaison to corporate partners and their public relations/promotional agencies to ensure the success of multiple marketing programs/promotions, including coordination of production of radio spots.
- Grew corporate partner income by 100% from 2000 to 2002.
- Coordinated events and on-field check presentations at Fenway Park as well as other kick-off, public relations, and stewardship events.
- Chosen as one of four members of 100-person division to attend the Association of Healthcare Philanthropy's Institute for Healthcare Philanthropy at the University of Wisconsin, Madison.

DEVELOPMENT ASSISTANT, CORPORATE & FOUNDATION RELATIONS

December 1998 – May 2000

- Demonstrated ability to be a proactive, detail oriented, active member across corporate division.
- Supported director, updated processes, maintained specialty customer relationship management system.
- Assisted in completion of multiple grant applications including two resulting in a total of \$12.4 million.

Newbury College | Brookline, Massachusetts

HEAD COACH, NIGHT HAWKS SOFTBALL

October 2000 – September 2002

- Demonstrated ability to motivate student-athletes, bring a college athletic program to a new level.
- Fundraised, controlled budget and coordinated first spring training trip in college history.
- Responsible for practice organization, recruiting, program development, fundraising, and ensuring academic success of student-athletes.
- Participated in National Fastpitch Coaches Association National Convention.

RESUME OVERVIEW

Summary:

Passionate about education, pacesetter, collaborator, communicator, vision creator, teammate, strategist, continuous learner, leader through change.

Skills:

Development, cause marketing, communication, marketing, volunteer & board management, staff & organizational leadership, change management, facilitation, vision creation, relationship building.

Budget management:

Largest budget managed - \$2.1 million
Assets under management - \$22 million

Staff management:

Managed students and graduate assistants since 2003
Managed staff teams starting in 2006

Organizations worked for:

Western Oregon University (NCAA Division II)
Portland Business Alliance (Greater Portland's Chamber of Commerce)
American Heart Association (for Oregon & SW Washington)
The Underdog Foundation (private, start-up foundation)
Utah State University (NCAA Division I)
Troy University (NCAA Division I)
Newbury College (NCAA Division III)
Dana-Farber Cancer Institute & The Jimmy Fund (cancer hospital and research facility)

Job titles held:

Executive Director, Advancement & WOU Foundation

- Interim Executive Director, University Advancement & WOU Foundation
- Executive Director, Strategic Communications & Marketing
- Director, Strategic Partnerships & University Advancement
- Manager, Donor Relations & Special Projects

Vice President, Membership & Small Business
Executive Director

- Director of Development

Advisor, Student-Athlete Services
Assistant to the Director of Compliance
Development Officer, Cause Marketing

- Development Assistant, Foundation & Corporate Relations

Head Softball Coach

Universities attended:

Arkansas State University
Bentley University
Royal Melbourne Institute of Technology

Degrees earned:

Master of Science, Sport Administration
Bachelor of Science, Management

Robert G. Winningham, Ph. D.

Curriculum Vitae

Western Oregon University
Academic Affairs
Monmouth, OR 97361
(503) 838-8297
E-mail: winninr@wou.edu

Education

Ph.D., Neuroscience, 2000 with a minor in statistics, Baylor University, Waco, TX.
Dissertation title: Age-Related Differences in the Metacognitive Accuracy of Eyewitnesses. Dissertation advisor: Dr. Charles A. Weaver, III.

M.S., General Psychology, 1996, Western Washington University, Bellingham, WA. Thesis title: Memories of O.J. Simpson: A Comparison of Potential Flashbulb Memories and Memories of Personally Experienced Events. Thesis advisor: Dr. Ira E. Hyman.

B.A., Psychology with a concentration in human development, 1994, Western Washington University, Bellingham, WA.

Professional Experience/Employment

Provost and Vice President for Academic Affairs, Western Oregon University, 2018-Present.
Manage all academic programs at the university, including both the College of Liberal Arts and Sciences and the College of Education, in addition to other units that support academics.

Full Professor, Behavioral Sciences Division, Western Oregon University, 2010-present.

Interim Dean, College of Liberal Arts and Sciences, Western Oregon University, 2016-2017.
Manage over 30 academic areas and 200 faculty that serve 3500 majors.

Behavioral Sciences Division Chair, College of Liberal Arts and Sciences, Western Oregon University, 2009-2015. I supervise the Psychological Sciences Department and the Gerontology Department, including over 20 professors and over 500 major and minor students.

Associate Professor, Psychology Division, Western Oregon University, 2005-2010.

Assistant Professor, Psychology Division, Western Oregon University, 2000-2005.

Director, Masterpiece Academy, 2018-2020

Senior Cognitive Scientist, Masterpiece Living, 2013-2018.

Advisory Board Member, LinkedSenior, 2012-present. Help develop novel cognitively stimulating activities delivered in retirement communities using touch screen kiosks and tablets. Provide training to clients to help maximize quality of care
<http://www.linkedsenior.com/>

Board Member, Capital Manor Continuing Care Retirement Community, Salem, OR, 2013-present.

Advisory Board Member, Chemeketa Community College, Human Services Program, 2013-present.

Partner, Certified Consultants, 2012-present. I help produce educational videos for retirement community professionals, occupational therapists, speech therapists, and physical therapists associated with a Certified Cognitive Stimulation Instructor program. For more information go to: <http://www.activityconnection.com/store/cognitivestimulation/>

Instructor, Northern Speech Services. I offer online continuing education courses for speech therapists who specialize in geriatrics, dementia, Alzheimer's disease, apathetic patients, and brain injured patients. For more information go to:
<http://www.northernspeech.com/search/products/winningham/>

President, MemAerobics, Inc., 2001-2003. I helped develop, research and implement a cognitive enhancement program for older adults.

Adjunct Faculty Member, Psychology Department, McLennan Community College, 5/97 - 8/00. I taught General Psychology (12 sections) and Human Growth and Development (3 sections). My responsibilities included lecturing, developing class activities, and evaluating student academic performance.

Books

Winningham, R. G. (2010). *Brain Training: How to Maximize Memory Ability in Older Adulthood*. New York, NY: Baywood Publishing Company.

Winningham, R. G. (2016). *Cranium Crunches*. Portland, OR: Activity Connection.

Refereed Publications

McMahan, E. A. Godoy, M., Awosanya, A., Winningham, R. G., De Vilmorin, C., McMahan, M. (2019). Better Living through Technology: The Effects of Technology-Mediated Recreation on Long-Term Care Facility Residents' Quality of Life. *Senior Housing and Care Journal*, 27 (1), 17-30.

- Studer, M. & Winningham, R. G. (2017). Retraining Automaticity: Recovering the Procedural Memory of Walking after Stroke. *Physical Medicine and Rehabilitation – International*, 4 (4), 1125-1133.
- Studer, M. & Winningham, R. G. (2014). A dose of motivation: Learning how to fully utilize patient motivation as a rehabilitative tool. *Rehab Management*.
- Buckingham, D. N., Mackor, K. M., Miller, R. M., Molloy, K. N., Grigsby, C. C., Kopel, J. L., Graves, A. K., Winningham, R. G. (2013) Comparing the Cognitive Screening Tools: MMSE and SLUMS. *PURE Insights*, 2 (1), 1-7.
- Karr, J. E., Alexander, J. E., & Winningham, R. G. (2011). Omega-3 Polyunsaturated Fatty Acids and Cognition throughout the Lifespan: A Review. *Nutritional Neuroscience*, 14 (5), 216-225.
- Winningham, R. G. & Dinius, C. J. (2010). Successful practices for developing effective cognitive enhancement programs. *Senior Housing and Care Journal*, 18 (1), 67-76.
- Winningham, R. G., Templeton, J. H., Dutton, B. E., & Scheck, S. H. (2009). A Grassroots Faculty-driven Initiative to Institutionalize Undergraduate Research: The Ins and Outs of Cultivating Administrative Support. *CUR Quarterly*.
- Winningham, R. G. & Pike, NB. (2007). A cognitive intervention to enhance institutionalized older adults' social support networks and decrease loneliness. *Aging and Mental Health*, 11(6), 716-721.
- Kelemen, W. K., Winningham, R. G., Weaver, C. A. (2007). Repeated testing sessions and scholastic aptitude in college students' metacognitive accuracy. *European Journal of Cognitive Psychology*, 19 (4/5), 689-717.
- Winningham, R. G. (2006). Assisted living. In *The encyclopedia of human development* (Vol. 1, pp. 119-121). Thousand Oaks, CA: Sage Publications, Inc.
- Winningham, R. G., Anunsen, R. A., Hanson, L., Laux, L., Kaus, K., Reifers, A. (2003). MemAerobics: A cognitive intervention to improve memory ability and reduce depression in older adults. *Journal of Mental Health and Aging*, 9 (3), 183-192.
- Winningham, R. G. (2003). Think again: Assisted Living Facility residents can improve their memory for everyday activities. *The Quality Provider*, Jan/Feb, 1-3.
- Winningham, R. G., Hyman, I. E., & Dinnel, D. L. (2000). Flashbulb memories?: The effects of when the initial memory report was obtained. *Memory*, 8, 209-216.
- Winningham, R. G. & Weaver, C. A., III (2000). The effects of pressure to report more details on memories of an eyewitness event. *European Journal of Cognitive Psychology*, 12, 271-282.
- Winningham, R. G. & Renken, A. E. (1998). False memories: Remembering things that never happened. In C. A. Weaver, III (Ed.) *Laboratory in Cognitive Psychology*, Laboratory Manual.
- Kelemen, W. L., Virtue, S. M., Winningham, R. G., & Davis, S. F. (1998). Psychology in your life: Principles of learning in the real world. *Peregrine Publishers, Inc.* [On-line: <http://www.psychplace.com>].

Invited Publications

- Studer, M. & Winningham, R. G. (2014). A dose of motivation: Learning how to fully utilize patient motivation as a rehabilitative tool. *Rehab Management*, 27 (8), 36-38.

- Winningham, R. G. (2013). Sleep and Memory: Six Part Series. *Restart Retirement*.
<http://www.restartretirement.com/tag/sleep-and-memory/>
- Winningham, R. G. (2012). Cognitive rehab & memory enhancement: Evidence-based interventions. *The Journal of Active Aging*, 11 (5), 22-34.
- Winningham, R. G. (2012). Physical Exercise: Improving Memory May be Just Steps Away. *Restart Retirement*. <http://www.restartretirement.com/2012/07/02/physical-exercise-improving-memory-steps/>
- Winningham, R. G. (2012). Train Your Brain: Maximizing Memory Ability by Staying Cognitively and Physically Active. *Restart Retirement*,
<http://www.restartretirement.com/2012/04/17/train-brain/>
- Winningham, R. G. (2010, March). Memory: Use it or lose it. *Canby Connection*, 3 (2), 11.
- Winningham, R. G. (2010). Train your brain: Maximize memory ability by staying cognitively and physically active. *Oregon Parks and Recreation Magazine*.
- Winningham, R. G. (2008). How to Maintain a Good Memory Ability with Advancing Age. *Oregon Parks and Recreation Magazine*.
- Winningham, R. G. (2007). Use It or Lose It: The Survival of the Busiest Minds. *Providence Healthcare: Over 50 Newsletter*.
- Winningham, R. G. (2007). Start a cognitive enhancement program at your facility. *Oregon Alliance of Senior and Health Services*.
- Winningham, R. G. & Dutton, B. E. (2006). Institutionalizing undergraduate research and the 2006 Academic Excellence Showcase. *WOU Center for Teaching and Learning Newsletter*, 1 (3), 2.
- Winningham, R. G. (2005). Assisted living. In N. J. Salkind (Ed.), *The encyclopedia of human development*. Thousand Oaks, CA: Sage Publications.
- Winningham, R. G. (2003). Use it or lose it: The survival of the busiest minds. *Northwest Senior News, November Edition*, p. 23.

Invited Workshops and Presentations

- Winningham, R. G., De Vilmorin, C. (2018, June). *A Dose of Engagement Goes a Long Way*. Presented at the Annual California Assisted Living Association Meeting in Sacramento, CA.
- Winningham, R. G. (2018, May). *An Evidence Based and Holistic Approach to Optimal Brain Health*. Presented at the Annual California Association for Adult Day Services Conference in Berkeley, CA.
- Winningham, R. G. (2018, May). *Reducing Unwanted Behaviors By Using Cutting Edge Non-Pharmacological Behavior Management Interventions*. Presented at the Annual California Association for Adult Day Services Conference in Berkeley, CA.
- Winningham, R. G. & De Vilmorin, C., & McMahan, E. (2018, May). *A Dose of Engagement Goes a Long Way*. Presented at the Annual Leading Age – Oregon Conference in Bend, OR.
- Tutterow, J. & Winningham, R. G. (2018, April). *Generations Unite: The Benefits and Outcomes of Virtual Reality, Volunteerism and More*. Presented at the Annual Masterpiece Living Conference, Philadelphia, PA.
- Winningham, R. G. & Studer, M. (2018, April). *Boosting Brain and Body with Dual Tasking*. Presented at the Annual Masterpiece Living Conference, Philadelphia, PA.

- Winningham, R. G. (2017, November). *Train Your Brain: An Evidence Based and Holistic Approach to Optimal Brain Health*. Presented at an AARP Conference in Medford, OR.
- Winningham, R. G. (2017, November). *iPads to Paper and Pencil: Many, Many Ideas and Ready-to-Use Resources for Cognitive Stimulation Programs*. Presented at an AARP Conference in Medford, OR.
- Winningham, R. G. (2017, November). *Life Enrichment and Brain Health: An Evidenced Based Approach to Improving Resident Quality of Life*. Presented at the Annual California Assisted Living Association Meeting in Palm Springs, CA.
- Winningham, R. G. (2017, September). *Brain Health and Aging: Evidence-Based Interventions to Maximize Quality of Life*. Presented at the Annual Oregon Gerontological Association Meeting in Keizer, OR.
- Winningham, R. G. (2017, May). *Success Begets Success: How Cutting Edge Brain Health Programming Can Increase Quality of Life, Resident Retention and Attract More Active Residents*. Paper presented at Leading Age California Annual Conference, Monterrey, CA.
- Winningham, R. G. (2017, May). *Evidence-Based Interventions for Maximizing Quality of Life and Reducing Unwanted Behaviors*. Paper presented at Leading Age California Annual Conference, Monterrey, CA.
- Winningham, R. G. (2016, September). *iPads to Paper and Pencil: Many, Many Ideas and Ready-to-Use Resources for Cognitive Stimulation Programs*. Presented at the annual Cascade Successful Aging Conference in Bend, OR.
- Winningham, R. G. (2016, September). *Train Your Brain: How We Can Maintain or Even Improve Our Memory Ability in Older Adulthood*. Presented at the annual Cascade Successful Aging Conference in Bend, OR.
- Winningham, R. G. (2016, September). *Winningham, R. G. (2016, September). Aging Panel on Hoarding in Older Adults*. Presented at the Annual Institute for Challenging Disorders Conference, Portland, OR.
- Winningham, R. G. (2016, September). *Non-Pharmacological Behavioral Management Strategies to Help Reduce Unwanted Behavior in People with Dementia*. Presented at the Annual Oregon Healthcare Association Conference, Portland, OR.
- Winningham, R. G. (2016, May). *Success Begets Success: How Cutting Edge Brain Health Programming Can Increase Quality of Life, Resident Retention and Attract More Active Residents*. Presented at the Annual Life Care Services Conference, St. Louis, MO
- Winningham, R. G. (2016, April). *Non-Pharmacological Behavioral Management Strategies to Help Reduce Unwanted Behavior in People with Dementia*. Presented at OSU Gero Conference, Corvallis, OR.
- Studer, M. & Winningham, R. G. *Motivating Apathetic, Depressed, and Cognitively Impaired Individuals to Maximally Benefit from Therapy*. Presented at a Continuing Education Event in Portland, OR.
- Winningham, R. G. (2015, Nov). *Non-Pharmacological Behavioral Management Strategies to Help Reduce Unwanted Behavior in People with Dementia*. Presented at the 2015 McGinty Conference – Alzheimer’s Association, Portland, OR.
- Winningham, R. G. (2015, Nov). *Brain Health and Aging*. Presented at Center 50 Plus’ Annual Brain Health Conference, Salem, OR.
- Winningham, R. G. (2015, Nov). *Train Your Brain: How We Can Maintain or Even Improve Our Memory Ability*. Presented at Waterford Grand Retirement Community, Eugene, OR.

- Winningham, R. G. (2015, May). *Behavioral Management Strategies and Taking Advantage of Cognitive Abilities that Are Preserved with Dementia*. Presented at Tuality Hospital, Hillsboro, OR.
- Winningham, R. G. (2015, May). *Be the Voice of Wellness: How We Can Maintain and Even Improve Our Memory*. Keynote Address given at the Annual LeadingAge Oregon Conference. Redmond, OR.
- Winningham, R. G. (2015, April). *From iPads to Paper and Pencil: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Presented at OSU Gero Conference, Corvallis, OR.
- Winningham, R. G. (2015, April). *Train Your Brain: How We Can Maintain or Even Improve Our Memory Abilities*. Presented at the Annual Parkinson's Support Conference. Eugene, OR
- Winningham, R. G. (2015, April). *Certified Cognitive Stimulation Instructor Course*. Presented at Azura Memory, Madison, WI.
- Winningham, R. G. (2015, April). *Creating Cultures of Cognitive Connections*. Presented at Masterpiece Living Lyceum, St. Petersburg, FL.
- Winningham, R. G. (2015, March). *Train Your Brain: How We Can Maintain or Even Improve Our Memory Abilities*. Presented at the Annual Virginia Association of Activity Professionals.
- Winningham, R. G. (2014, October). *Train Your Brain: A Holistic and Empirically-Based Approach to Brain Health*. Presented at the Annual Oregon Geriatrics Society Meeting. Bend, OR.
- Winningham, R. G. (2014, May). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Paper presented at National Association of Activity Professionals Annual Conference, St. Louis, MO.
- Winningham, R. G. (2014, May). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Paper presented at Leading Age California Annual Conference, Palm Springs, CA.
- Winningham, R. G., Studer, M. T. (2014, February). *Motivating Apathetic and Depressed Individual to Benefit from Therapy: How Do You Get Patients to Fully Engage in the Rehabilitative Process?*. Presented at the American Physical Therapy Association's Combined Sessions Meeting. Las Vegas, NV.
- Winningham, R. G. (2013, November). *Using iPads to Enhance Brain Health and Quality of Life*. Presented at for the International Conference on Active Aging, San Diego, CA.
- Winningham, R. G. (2013, July). *Behavioral Management Strategies*. Webinar presented for the Oregon Health Care Association
- Winningham, R. G., Coppola, J. F., & McCallum, T. (2014, July). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Webinar presented for the American Society of Aging, sponsored by MetLife Foundation.
- Winningham, R. G. (2013, April). *Dementia and Cognition: What's Lost, What's Not, and How to Maximize Memory Ability and Compliance*. Grand Rounds for Northeast Georgia Medical Center, Gainesville, GA.
- Winningham, R. G. (2013, April). *Maximizing Attention and Memory in Cognitively Impaired Patients*. Grand Rounds for Northeast Georgia Medical Center, Gainesville, GA.
- Winningham, R. G. & Graves, A. (2013, April). *Cognitive Oncology: What Can We Do to Maximize Patients' Cognitive Ability During and After Treatment*. Grand Rounds for Cancer Treatment Centers of America, Chicago, IL.
- Winningham, R. G. & Graves, A. (2013, April). *Cognitive Ability and Cancer Treatment: Effects and Possible*

- Interventions to Enhance Cognitive Ability*. Grand Rounds for Cancer Treatment Centers of America, Chicago, IL.
- Winningham, R. G. (2013, April). *Executive Functioning: What Is It, Is It Important for Persons with Brain Injury, and How Can It be Improved?* Presented at the Annual Minnesota Brain Injury Conference, Minneapolis, MN.
- Winningham, R. G. (2013, April). *Cognitive Rehabilitation: Empirically-Based Interventions to be Used Across the Continuum of Impairment*. Presented at the Annual Minnesota Brain Injury Conference, Minneapolis, MN.
- Winningham, R. G. (2013, April). *Taking Advantage of Cognitive Abilities that are Retained with Dementia*. Workshop presented at the Oregon Health Care Association Annual Conference, Portland, OR.
- Winningham, R. G. (2013, March). *Behavioral Management Strategies and Taking Advantage of Cognitive Abilities that Are Preserved with Dementia*. Presented at Aging Services of California Conference, Sacramento, CA.
- Winningham, R. G. (2013, January). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment and Evidence-Based Approaches to Cognitive Rehabilitation: SLPs/SLPAs*. Presented at LifeCare Centers of America and Advanced Healthcare Education Event. To view the course go to:
- Winningham, R. G. (2012, December). *Rehab Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment*. Presented at Providence Medical Workshop, Kennewick, WA.
- Winningham, R. G. (2012, October). *Rehab Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment*. Presented at American Physical Therapy Association: Geriatrics Section, Chicago, IL.
- Winningham, R. G. (2012, June). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at Waterman Village, Mt. Dora, FL.
- Winningham, R. G. (2012, May). *Nature, Nurture, and Intelligence: The Role of Epigenetic Factors in Intelligence*. Presented at the Philosophy Club Lecture Series, Monmouth, OR.
- Winningham, R. G. (2012, April). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at Baywood Court, Castro Valley, CA.
- Winningham, R. G. (2012, April). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at Rose Villa, Milwaukee, OR
- Winningham, R. G. (2011, April). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at BridgePointe Retirement Community, Los Altos, CA.
- Winningham, R. G. (2011, March). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at Vists del Monte Retirement Community, Santa Barbara, CA.
- Winningham, R. G. (2011, March). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at Emerald Heights, Redmond, WA.
- Winningham, R. G. (2012, January). *Cognitive Training for Students: Maximize Attention and Motivation*. Presented at a district wide training for Bandera School District, Bandera, TX.
- Winningham, R. G. (2011, December). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at the Kahala Nui Retirement Community. Honolulu, HI.

- Winningham, R. G. (2011, November). *Train Your Brain: How We Can Maintain and Even Improve Our Memory Abilities*. Presented at the Emeritus Society Meeting, Monmouth, OR.
- Winningham, R. G. (2011, November). *A Holistic and Empirically-Based Approach to Maximizing Memory, Cognition, and Quality of Life*. Presentation sponsored by Leading Age New York, Lake George, NY.
- Winningham, R. G. (2011, November). Use It or Lose It: How to Create an Effective Cognitive (and Social) Enhancement Program. Presentation sponsored by Leading Age New York, Lake George, NY.
- Winningham, R. G. (2011, September). Brain training: A multifaceted approach to maintaining brain health and quality of life. Touchmark, Boise, ID.
- Winningham, R. G. (2011, September). *Cognitive Rehabilitation: What works, what doesn't, and why*. Presentation sponsored by Northern Speech Services, Milwaukee, WI.
- Winningham, R. G. (2011, September). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop sponsored by SunDance Rehabilitation, Great Falls, MT
- Winningham, R. G. (2011, August). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop sponsored by SunDance Rehabilitation, Twin Falls, ID.
- Winningham, R. G. (2011, August). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults: A Certification Course*. Seminar sponsored by Washington Aging Services, Spokane, WA.
- Winningham, R. G. (2011, July). Nutrition and Memory. Presentation at Northwest Senior and Disability Services, Salem, OR.
- Winningham, R. G. (2011, June). Overcoming psychological barriers commonly seen in persons with brain injuries. Presentation at the Mayo Clinic's 18th Annual Brain Injury Conference, Rochester, MN.
- Winningham, R. G. (2011, June). What is it, why is it important for persons with brain injuries. Presentation at the Mayo Clinic's 18th Annual Brain Injury Conference, Rochester, MN.
- Winningham, R. G. (2011, May). Brain training: A multifaceted approach to maintaining brain health and quality of life. Benton County Library, Corvallis, OR.
- Winningham, R. G. (2011, April). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Jacksonville, FL.
- Winningham, R. G. (2011, April). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Atlanta, GA.
- Winningham, R. G. (2011, April). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Birmingham, AL.
- Winningham, R. G. (2011, April). *Cognitive Rehabilitation: What works, what doesn't, and why*. Presentation sponsored by Northern Speech Services, Chicago, IL.
- Winningham, R. G. (2011, March). Brain training: A multifaceted approach to maintaining brain health and quality of life. Presented at Crista Shores Retirement Community, Silverdale, WA.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults: A Certification Course*. Seminar sponsored by Washington Aging Services, Silverdale, WA.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement:*

- Evidence-Based Interventions for Older Adults: A Certification Course*. Seminar sponsored by Thelma's Place, Canby, OR.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Newark, NJ.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, New Brunswick, NJ.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Atlantic City, NJ.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults: A Certification Course*. Seminar sponsored by Infinity Rehab, Portland, OR.
- Winningham, R. G. (2011, February). *Cognitive Rehabilitation: What works, what doesn't, and why*. Presentation sponsored by Northern Speech Services, Los Angeles, CA.
- Winningham, R. G. (2011, January). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Workshop sponsored by Providence Healthcare, Portland, OR
- Winningham, R. G. (2011, January). *Build your brain: Memory enhancement activities*. Capital Manor Retirement Community, Salem, OR
- Winningham, R. G. & Coalman, M. (2010, December). *Memory enhancement programs: Best practices for your community*. Presented at the International Conference of Active Aging, San Diego, CA.
- Winningham, R. G. (2010, December). *Brain training: Implementing a memory enhancement program*. Presented at the International Conference of Active Aging, San Diego, CA.
- Winningham, R. G. (2010, November). *The developing brain: The good, the bad, and the ugly*. Presented at a Polk County Day Care Provider Workshop, Monmouth, OR.
- Winningham, R. G. (2010, November). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Albuquerque, NM.
- Winningham, R. G. (2010, November). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Phoenix AZ.
- Winningham, R. G. (2010, November). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, El Paso, TX.
- Winningham, R. G. (2010, November). *Cognitive Rehabilitation: What works, what doesn't, and why*. Presentation sponsored by Northern Speech Services, Portland, OR.
- Winningham, R. G. (2010, October). *Brain training: A multifaceted approach to maintaining brain health and quality of life*. Presented at Sacred Heart Hospital for the Social Worker Department, Eugene, OR.
- Winningham, R. G. (2010, October). *Brain training: A multifaceted approach to maintaining brain health and quality of life*. Benton County Hospice, Corvallis, OR.
- Winningham, R. G. (2010, October). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Fargo, ND.
- Winningham, R. G. (2010, October). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Minneapolis, MN.
- Winningham, R. G. (2010, October). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Duluth, MN.
- Winningham, R. G. (2010, September). *Maximizing Skill Development in Cognitively Impaired Patients*. Presentation sponsored by Northern Speech Services, Minneapolis, MN.
- Winningham, R. G. (2010, September). *Overcoming Psychological Barriers to Maximize Treatment Efficacy*.

- Presentation sponsored by Northern Speech Services, Minneapolis, MN.
- Winningham, R. G. (2010, September). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Presentation sponsored by Northern Speech Services, Minneapolis, MN.
- Winningham, R. G., & Studer, M. (2010, August). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Northwest Rehabilitation Associated, Salem, OR.
- Winningham, R. G. (2010, July). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Thelma's Place, Canby, OR.
- Winningham, R. G., & Studer, M. (2010, April). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop sponsored by Fox Rehab, Philadelphia, PA
- Winningham, R. G. (2010, April). *Brain Training: A Multifaceted Approach to Maintaining Brain Health and Quality of Life*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G. (2010, March). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Cleveland, OH.
- Winningham, R. G. (2010, March). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Canton, OH.
- Winningham, R. G. (2010, March). *Cognitive Rehabilitation and Memory Enhancement: Evidence-Based Interventions for Older Adults*. Seminar sponsored by Cross Country Education, Pittsburgh, PA.
- Winningham, R. G. (2010, February). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop sponsored by Providence Healthcare, Portland, OR
- Winningham, R. G. (2009, October). *Use It or Lose It: How We Can Maintain or Even Improve Our Memory Abilities*. Keynote address delivered at the Annual Healthy Brain Conference, Salem, OR.
- Winningham, R. G. (2009, October). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Northwest Rehabilitation Associates, Salem, OR.
- Winningham, R. G. (2009, September). *Use it or lose it: How to create your own cognitive enhancement program*. Workshop presented at the Oregon Health Care Association Annual Conference, Eugene, OR.
- Winningham, R. G. (2009, August). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Aging Services of Washington, Des Moines, WA.
- Winningham, R. G. (2009, June). *Use it or lose it: How cognitive stimulation, social support, and physical exercise can help people maintain or even improve their memory ability*. Workshop presented at the Older Adult Day Conference, Albany, OR.
- Winningham, R. G. (2009, May). *Use it or lose it: How cognitive stimulation, social support, and physical exercise can help people maintain or even improve their memory ability*. Workshop presented at the Conference Dimensions of Older Adult Ministry, Corbett, OR.
- Winningham, R. G. (2009, May). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop sponsored by Consonus Healthcare, Seattle, WA.
- Winningham, R. G. (2009, April). *What can older adults do to maintain or even improve their memory ability?* Presented at the Chemeketa Emeritus Society meeting, Monmouth, OR.

- Winningham, R. G. (2009, April). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Hillside Adventures in Learning, McMinnville, OR.
- Winningham, R. G., (2009, April). *Use It or Lose It: Neuroplasticity of the Frontal Lobes and Executive Functioning.* Presented at a training workshop at the Oregon State Hospital, Salem, OR.
- Winningham, R. G. (2009, March). *Ways to improve students' (and teachers') memory ability.* Workshop presented at Oregon Psychoanalytic Institute's Faculty Development Training, Portland, OR.
- Winningham, R. G. (2009, March). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by University of Alaska, Sitka, AK.
- Winningham, R. G. (2009, January). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by Lane County Association of Activity Professionals, Eugene, OR.
- Winningham, R. G. (2009, January). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by Aging Services of Washington, Spokane, WA.
- Winningham, R. G. (2008, October). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Annual Older American Day Event, Albany, OR.
- Winningham, R. G., (2008, September). Creating a fun and effective memory enhancement program. Paper presented at the Annual Cascade Gerontology Conference: Successful Aging, Bend, OR.
- Winningham, R. G. (2008, September). *Brain Training: How to Create a Cognitive Enhancement Program to Maximize Older Adults' Memory Ability.* Presented at the 16th Annual Care of the Elderly Conference, Sitka, AK.
- Winningham, R. G. (2008, September). *A Holistic and Interconnected Approach to Maintaining Quality of Life in Older Adulthood.* Closing keynote address presented at the 16th Annual Care of the Elderly Conference, Sitka, AK.
- Winningham, R. G. (2008, September). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at Aspen Ridge, Bend, OR.
- Winningham, R. G. (2008, September). *Memory, Aging, and Parkinson's Disease.* Paper presented at the Mid-Willamette Valley Parkinson's Association Meeting, Salem, OR.
- Winningham, R. G. (2008, August). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by Touchmark Living, Spokane, WA.
- Winningham, R. G. (2008, August). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia.* Workshop presented at a Strategies 4 Success CE Workshop, Sacramento, CA.
- Winningham, R. G. (2008, August). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by Washington Association of Housing and Services for the Aging, Seattle, WA.
- Winningham, R. G. (2008, August). *Geriatric Wellness Instructor Certification Workshop.* Two-day workshop sponsored by Touchmark Living, Fargo, ND.
- Winningham, R. G. (2008, June). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Annual Emerald Heights Wellness Fair, Seattle, WA.

- Winningham, R. G. (2008, May). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Indianapolis, IN.
- Winningham, R. G. (2008, May). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Fort Wayne, IN.
- Winningham, R. G. (2008, May). *How to create an effective cognitive enhancement program*. Paper presented at the annual Golden Living Alzheimer's Conference, Indianapolis, IN.
- Winningham, R. G. (2008, May). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Northwest Rehabilitation Associates, Salem, OR.
- Winningham, R. G. (2008, April). *How to create an effective cognitive enhancement program*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G. (2008, April). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Salem First Presbyterian Church, Salem, OR.
- Winningham, R. G. (2008, April). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Emeritus Society Meeting, Monmouth, OR.
- Winningham, R. G. (2008, April). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at the Monmouth Rotary Club Meeting, Monmouth, OR.
- Winningham, R. G. (2008, April). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Rensselaer, IN.
- Winningham, R. G. (2008, April). *How can we help older adults to maximize memory ability and quality of life?* Workshop presented at the Marion and Polk County Nurses Annual Conference, Salem, OR.
- Winningham, R. G. (2008, March). *What can older adults do to maintain or even improve their memory ability?* Workshop presented at Maryswood Campus, Lake Oswego, OR.
- Winningham, R. G. (2008, February). *Use it or lose it: The survival of the busiest minds*. Pre-conference workshop sponsored by California Aging Services, Sacramento, CA.
- Winningham, R. G. (2008, February). *Use it or lose it: How to create your own cognitive enhancement program*. Workshop presented at the Oregon Health Care Association Spring Expo, Eugene, OR.
- Winningham, R. G. (2008, January). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Wichita, KS.
- Winningham, R. G. (2008, January). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Washington Association of Housing and Services for the Aging, Yakima, WA.
- Winningham, R. G. (2007, October). *Use it or lose it: How to create your own cognitive enhancement program*. Workshop presented at the Arkansas Aging Conference, Hot Springs, Arkansas.
- Winningham, R. G. (2007, October). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Washington Association of Housing and Services for the Aging, Seattle, WA.

- Winningham, R. G., (2007, October). *How senior centers can help people to maintain a high quality of life*. Presentation presented at the Oregon Recreation and Park Association – Section on Older Adult Resources, Eugene, OR.
- Winningham, R. G. (2007, September). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Tampa, FL.
- Winningham, R. G. (2007, September). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Kansas City, MO.
- Winningham, R. G. (2007, September). Sharp as a Tack: How to maintain memory ability in older adulthood. Presented at the Salem Senior Center. Salem, OR.
- Winningham, R. G. (2007, September). *Cognitive prehabilitation: Taking Advantage of the use it or lose it principle and other recent research findings from cognitive neuroscience*. Grand Round Continuing Medical Education Lecture presented at Salem Hospital, Salem, OR.
- Winningham, R. G. (2007, July). Memory: Why does it fail us and how can we improve it? Webinar taught online. Sponsored by Compliance Online, Inc.
- Winningham, R. G. (2007, June). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Oregon Alliance of Senior and Health Services, Lake Oswego, OR.
- Winningham, R. G. (2007, June). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by St. Charles Medical Center, Bend, OR.
- Winningham, R. G. (2007, May). *How medical professionals can help older adults improve their cognitive ability without pharmaceuticals?* Paper presented at Providence St. Joseph's Medical Center Grand Rounds Meeting, Burbank, CA.
- Winningham, R. G., (2007, May). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Presentation sponsored by Infinity Rehab and presented at the Annual Washington Healthcare Association Conference, Vancouver, WA.
- Winningham, R. G. (2007, May). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Providence Healthcare System, Burbank, CA.
- Winningham, R. G. (2007, April). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Northwest Rehabilitation Associates, Salem, OR.
- Winningham, R. G. (2007, April). *Enhancing your brain power: What you can do to maintain memory ability*. Lecture presented at a Capitol Manor Health Expo. Salem, OR.
- Winningham, R. G. (2007, April). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop sponsored by Oregon Alliance of Senior and Health Services, Lake Oswego, OR.
- Winningham, R. G., (2007, April). *How institutionalized older adults can maintain or even improve their memory ability*. Presentation presented at the Oregon State University's Academy for Life Long Learning, Corvallis, OR.
- Winningham, R. G. (2007, March). *Use it or lose it: How to create your own cognitive enhancement program*. Workshop presented at the Oregon Health Care Association Spring Expo, Eugene, OR.
- Winningham, R. G. (2007, March). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Lecture presented at an event sponsored by Willamette University's Institute for Lifelong Learning. Salem, OR.

- Winningham, R. G. (2007, January). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Jacksonville, FL.
- Winningham, R. G. (2007, January). *Scientific updates on the use it or lose it theory of memory and aging*. Lecture presented at Salem Rotary Meeting, Salem, OR.
- Winningham, R. G., (2007, January). *Memory and Aging: Executive Functioning and the Frontal Lobe Hypothesis*. Neuropsych Grand Rounds at the Oregon State Hospital, Salem, OR.
- Winningham, R. G. (2006, November). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop presented at Whispering Winds Retirement Community, Bend, OR.
- Winningham, R. G. (2006, October). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Akron, OH.
- Winningham, R. G. (2006, October). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop presented at Smullin Medical Center, Medford, OR.
- Winningham, R. G. (2006, October). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Charleston, WV.
- Winningham, R. G. (2006, September). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Workshop presented at Dallas Retirement Village, Dallas, OR.
- Winningham, R. G., (2006, September). *How institutionalized older adults can maintain or even improve their memory ability*. Paper presented at the Annual Washington Healthcare Association Conference, Everett, WA.
- Winningham, R. G., (2006, September). *How older adults can maintain or even improve their memory ability*. Paper presented at the Annual Cascade Gerontology Conference, Bend, OR.
- Winningham, R. G. (2006, September). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Workshop presented at Whispering Winds Retirement, Bend, OR.
- Winningham, R. G., (2006, August). *Use it or lose it: The survival of the busiest brains*. Lecture presented at Mary's Wood Retirement Community, Lake Oswego, OR.
- Winningham, R. G., (2006, August). *Use it or lose it: The survival of the busiest brains*. Lecture presented at Silverton Hospital, Silverton, OR.
- Winningham, R. G., (2006, August). *Use it or lose it: The survival of the busiest brains*. Lecture presented at Tukwila Medical Center, Woodburn, OR.
- Winningham, R. G., (2006, August). *How older adults can maintain or even improve their memory ability*. Lecture presented at Medford Senior Center, Medford, OR.
- Winningham, R. G. (2006, May). *Geriatric Wellness Instructor Certification Workshop*. Two-day workshop presented at Northwest Rehabilitation Associates, Salem, OR.
- Winningham, R. G., (2006, May). *Use it or lose it: The survival of the busiest brains*. Workshop presented at the annual Oregon Alliance Conference, Bend, OR.
- Winningham, R. G. (2006, May). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Workshop presented at Bend Senior Center, Bend, OR.
- Winningham, R. G. (2006, May). *Enhancing your brain power: The use it or lose it theory of memory and aging*. Workshop presented at Redmond Senior Center, Redmond, OR.
- Winningham, R. G., (2006, April). *Stroke patients can benefit from cognitive rehabilitation*. Presented at the Salem Stroke Survivors Group, Salem, OR.

- Winningham, R. G., (2006, April). *Latest research in memory and aging*. Workshop presented at the Oregon State Hospital, Salem, OR.
- Winningham, R. G., (2006, April). *Use it or lose it: The survival of the busiest brains*. Workshop presented at the Bend Senior Center, Bend, OR.
- Winningham, R. G., (2006, April). *Use it or lose it: The survival of the busiest brains*. Workshop presented at *Whispering Winds Retirement*, Bend, OR.
- Winningham, R. G., (2006, April). *Use it or lose it: The survival of the busiest brains*. Workshop presented at the Redmond Senior Center, Redmond, OR.
- Winningham, R. G., (2006, April). *What Can Psychologists do to Help Older Adults Maintain or Even Improve Their Memory Ability*. Workshop presented at the Oregon State Hospital, Salem, OR.
- Winningham, R. G. (2006, March). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, San Francisco, CA.
- Winningham, R. G., & Studer, M. (2006, March). *Rehabilitating Your Approach: Maximizing Outcomes in Patients with Cognitive Impairment, Depression, and Dementia*. Workshop presented at a Strategies 4 Success CE Workshop, Sarasota, FL.
- Winningham, R. G. (2006, February). *Increasing Student Motivation*. Workshop presented at Christian Lutheran School, Coos Bay, OR.
- Winningham, R. G. (2006, February). *Improving Student Memory*. Workshop presented at Christian Lutheran School, Coos Bay, OR.
- Winningham, R. G. (2006, January). *Neuroplasticity and cognitive rehabilitation: How cognitively impaired older adults can improve memory functioning*. Paper at the Stroke Survivors Support Group Meeting, Woodburn, OR.
- Winningham, R. G., & Studer, M. (2006, January). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at an Infinity Rehab Workshop, Portland, OR.
- Winningham, R. G. (2005, November). How can we prevent memory problems and maintain our quality of life? Paper presented at the Alzheimer's Network Meeting, Lebanon, OR.
- Winningham, R. G. (2005, October). *Use it or lose it: The survival of the busiest brains*. Workshop presented at RSVP's Aging Well Series in Albany, OR.
- Winningham, R. G., & Studer, M. (2005, October). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, San Diego, CA.
- Winningham, R. G., & Studer, M. (2005, October). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a SunDance Health Care Training Session, San Diego, CA.
- Winningham, R. G., & Studer, M. (2005, September). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, Minneapolis, MN.
- Winningham, R. G. (2005, September). Cognitive enhancement for older adults? Workshop presented at the annual Oregon Association of Senior Centers Conference, Seaside, OR.
- Winningham, R. G. (2005, August). How can therapists help geriatric patients with cognitive impairment? Paper presented at a Central Oregon Gerontology Society Meeting, Bend, OR.

- Winningham, R. G., & Studer, M. (2005, May). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, St. Louis, MO.
- Winningham, R. G. (2005, May). How can we prevent memory problems and maintain our quality of life? Lecture presented at the 2005 Faculty Honors Lecture.
- Winningham, R. G., & Studer, M. (2005, April). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, Dallas, TX.
- Winningham, R. G. (2005, April). *Parkinson's Disease: Non-pharmacological suggestions to help patients maintain their cognitive abilities*. Paper presented at the Mid-Willamette Valley Parkinson's Association Meeting, Salem, OR.
- Winningham, R. G. (2005, March). How can we prevent memory problems and maintain our quality of life? Paper presented at the annual Alzheimer's Network of Oregon Meeting, Salem, OR.
- Winningham, R. G., & Studer, M. (2005, March). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, Phoenix, AZ.
- Studer, M., & Winningham, R. G. (2005, March). *Managing clients with dementia*. Paper presented at the Oregon Association for Home Care Conference, Portland, OR.
- Winningham, R. G. (2005, February). *Use it or lose it: The survival of the busiest brains*. Workshop presented at Hillside Adventures in Learning, Winter 2005 Session.
- Winningham, R. G., & Studer, M. (2005, January). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, San Jose, CA.
- Winningham, R. G., & Studer, M. (2005, January). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at SunDance, Inc. Workshop, Oakland, CA.
- Winningham, R. G. (2004, October). *Psychology and Aging: How older adults can enhance memory performance*. Paper presented at the Oregon Association of Hospital Auxiliaries.
- Winningham, R. G., & Studer, M. (2004, September). *Individualizing your intervention: Rehabilitation in cognitively impaired and geriatric populations*. Workshop presented at a Strategies 4 Success CE Workshop, Seattle, WA.
- Winningham, R. G. (2004, September). *Parkinson's Disease: Can Parkinson's Disease patients benefit from staying cognitively active?* Paper presented at the annual Oregon Health Sciences University's Parkinson's Disease Conference. Portland, OR.
- Winningham, R. G. (2004, June). *How to maintain cognitive, physical, and mental health after retirement*. Paper presented at the annual Austin Family Business Conference, Welches, OR.
- Winningham, R. G. (2004, June). *Use it or lose it: The survival of the busiest minds*. Paper presented at the Oregon Gerontology Education Conference. Portland, OR.
- Winningham, R. G. (2004, April). *Cognitive enhancement training for older adults*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G. (2004, February). *How older adults can prevent dementia and improve memory ability*. Paper presented at an event sponsored by Willamette University's Institute for Lifelong Learning. Monmouth, OR.

- Winningham, R. G. (2004, January). How will an aging population affect society and the individual? Paper presented at Western Oregon University Philosophy Club Meeting, Monmouth, OR.
- Winningham, R. G. (2004, January). *How older adults can prevent dementia and improve memory ability*. Workshop presented at an event sponsored by Clatsop Community College and Encore, Warrenton, OR.
- Winningham, R. G. (2003, November). *How medical professionals can help older adults improve their cognitive ability without pharmaceuticals?* Paper presented at Salem Hospital's Grand Rounds meeting, Salem, OR.
- Winningham, R. G. (2003, November). *How older adults can improve memory ability and prevent dementia*. Paper presented at a public forum sponsored by the Salem Hospital Foundation and Alzheimer Association, Salem, OR.
- Winningham, R. G. (2003, October). *Psychology and Aging: How we can enhance memory performance among older adults*. Paper presented at the Western Oregon University Retirees Association Meeting, Monmouth, OR.
- Winningham, R. G. (2003, October). *What can older adults do to maximize their quality of life?* Paper presented at the Annual Health and Wellness Conference. Salem, OR
- Winningham, R. G. (2003, September). *Keeping the fires burning: How older adults can improve their memory ability*. Paper presented at the Oregon Health Care Association Conference, Portland, OR.
- Winningham, R. G. (2003, September). *How older adults can maintain cognitive ability and prevent dementia*. Workshop presented at The Necanicum Village, Seaside, OR.
- Winningham, R. G. (2003, July). *Understanding the brain and aging*. Paper presented at Warrenton Sunrise Rotary, Warrenton, OR.
- Winningham, R. G. (2003, July). *Sleep and aging*. Workshop presented at The Bridge ALF. Grants Pass, OR.
- Winningham, R. G. (2003, July). *Understanding the brain and aging*. Workshop presented at The Bridge ALF. Grants Pass, OR.
- Winningham, R. G. (2003, July). *Practical ways to improve memory*. Workshop presented at The Bridge ALF. Grants Pass, OR.
- Winningham, R. G. (2003, May). *Improve your memory and prevent dementia*. Paper presented at The Emeritus Society Meeting, Monmouth, OR.
- Winningham, R. G. (2003, April). *How older adults can maintain cognitive ability and prevent dementia*. Workshop presented at Regence/Blue Cross Member Meeting, Tigard, OR.
- Winningham, R. G. (2003, April). *Food for thought: A multifaceted approach to improving older adult's quality of life*. Paper presented at a Southern Hills event sponsored by Payless Long Term Care Pharmacy, Salem, OR.
- Winningham, R. G. (2003, April). *How older adults can maintain cognitive ability and prevent dementia*. Workshop presented at Regence/Blue Cross Member Meeting, Wilsonville, OR.
- Winningham, R. G. (2003, March). *How occupational therapists can use cognitive psychology to help their geriatric patients?* Paper presented at The Good Samaritan Hospital's training session.

Conference Presentations

- Winningham, R. G. (2014, May). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Paper presented at National Association of Activity Professionals Annual Conference, St. Louis, MO.
- Winningham, R. G. (2014, May). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Paper presented at Leading Age California Annual Conference, Palm Springs, CA.
- Winningham, R. G., Studer, M. T. (2014, February). *Motivating Apathetic and Depressed Individual to Benefit from Therapy: How Do You Get Patients to Fully Engage in the Rehabilitative Process?*. Presented at the American Physical Therapy Association's Combined Sessions Meeting. Las Vegas, NV.
- Winningham, R. G. (2013, November). *Using iPads to Enhance Brain Health and Quality of Life*. Presented at for the International Conference on Active Aging, San Diego, CA.
- Winningham, R. G. (2013, July). *Behavioral Management Strategies*. Webinar presented for the Oregon Health Care Association
- Winningham, R. G., Coppola, J. F., & McCallum, T. (2014, July). *From Paper and Pencil to iPads: Cutting Edge Ideas and Activities for Cognitive Stimulation*. Webinar presented for the American Society of Aging, sponsored by MetLife Foundation.
- Winningham, R. G. (2013, April). *Taking advantage of cognitive abilities that are retained with dementia*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G., McCallum, T. J., Xie, B., Loeb-Aronin, G., Coppola, J. *Intergenerational Activities and Community Involvement: A Winning Plan for Quality Senior Living*. Presented at Annual American Society on Aging Conference, Chicago, IL.
- Winningham, R. G., McCallum, T. J., Xie, B., Loeb-Aronin, G., Coppola, J. *Connecting elderly with social computer networking via intergenerational community-based programs*. Presented at Annual American Society on Aging Conference, Chicago, IL.
- Winningham, R. G. (2012, November). *Brain wellness: How physical activity and nutrition can maximize brain health and decrease the chance of developing dementia*. Presented at for the International Conference on Active Aging, New Orleans, LA.
- Winningham, R. G. (2012, November). *Motivating apathetic and depressed individuals to benefit from available programming*. Presented at for the International Conference on Active Aging, New Orleans, LA.
- Winningham, R. G. (2012, September). *A Holistic and Research Based Prescription for Brain Health*. Workshop presented at the Oregon Health Care Association Annual Conference, Portland, OR.
- Winningham, R. G. (2012, September). *Executive Functioning: What Is It, Is It Important for Persons with Brain Injury, and How Can It be Improved?* 7th Annual Black Hills Brain Injury Conference, Rapid City, SD.
- Winningham, R. G. (2012, September). *Cognitive Rehabilitation: Empirically-Based Interventions to be Used Across the Continuum of Impairment*. 7th Annual Black Hills Brain Injury Conference, Rapid City, SD.
- Winningham, R. G. (2012, April). *How Effective Leadership Can Create Meaningful Undergraduate Research Experiences that Benefit Students, Departments, Colleges, and Universities*. Paper presented at the Psi Chi Leadership Symposium at the 92nd Annual Convention of the Western Psychological Association, San Francisco, CA.
- Mackor, K., Molloy, K., Pullam, N., Kopel, J., Grigsby, C., Miller, R., Buckingham, D., Sutter, J., Graves, A., & Winningham, R. G. (2012, April). *Comparing the Cognitive Screening*

- Tools MMSE and SLUMS*. Poster presented at the 92nd Annual Convention of the Western Psychological Association, San Francisco, CA.
- Winningham, R. G. (2012, April). *Cognitive Train and Rehabilitation: Best Practices to Maximize Memory Ability in Older Adulthood*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G. (2012, April). *Depression and Dementia in Older Adulthood*. Paper presented at the annual Oregon State University Gerontology Conference.
- Winningham, R. G. (2012, March). *Motivating Depressed and Apathetic Individuals to Maximize their Quality of Life*. Paper presented at the Oregon Health Care Association Conference, Grand Ronde, OR.
- Winningham, R. G. (2011, December). *Best Practices for Group-Based Memory Enhancement Programs*. Presented at for the International Conference on Active Aging, Orlando, FL.
- Winningham, R. G. (2011, November). *Cognitive Rehabilitation and Memory Enhancement*. Presented at for the International Conference on Active Aging, Orlando, FL.
- Winningham, R. G. & Coleman, M. (2010, December). *Memory enhancement programs: Best practices for your community*. Presented at for the International Conference on Active Aging, San Diego, CA.
- Winningham, R. G. (2010, December). *Brain training: Implementing Memory Enhancement Programs*. Presented at for the International Conference on Active Aging, San Diego, CA.
- Templeton, J.H., Winningham, R. G., Dutton, B. E., Scheck, S. H. (2010, June). *PURE@WOU: Developing and implementing the Program for Undergraduate Research Experiences*. Poster scheduled to be presented at the Council for Undergraduate Research's National Meeting.
- Winningham, R. G. & Coleman, M. (2010, March). *From Research Laboratories to the Communities: Best Practices for Memory Enhancement Programs*. Presentation application submitted for the Annual American Society on Aging Conference, Chicago, IL.
- Brigham, T. L. & Winningham, R. G. (2009, April). *The relationship between self-efficacy, effort level, and improvement*. Poster presented at the annual Western Psychological Association meeting, Portland, OR.
- Karr, J. E. & Winningham, R. G. (2009, February). *Omega-3 polyunsaturated fatty acids: Their effects on health, the brain, and their importance in the human diet*. Paper presented at the 45th Annual Oregon Academy of Sciences Meeting, Monmouth, OR.
- Winningham, R. G., Studer, M. T. (2009, February). *Maximizing Skill Development in Cognitively Impaired Patients*. Presented at the American Physical Therapy Association's Combined Sessions Meeting. Las Vegas, NV.
- McCulloch, K., Dibble, L. Studer, M. T., Winningham, R. G. (2009, February). *Paying Attention, Making Choices: The Role of Cognition in Falls Prevention!*. Presented at the American Physical Therapy Association's Combined Sessions Meeting. Las Vegas, NV.
- Steers, M. & Winningham, R. G. (2008, August). *Cross age effect: The effects of age on age estimation*. Poster presented at to the 116th Annual American Psychological Association Convention, Boston, MA.
- Winningham, R. G., Studer, M. T., & Murray, A. J. (2006, February). *Use it or lose it: The effects of cognitive stimulation on older adults' quality of life*. Poster presented at the International Conference on Aging, Disability, and Independence, St. Petersburg, FL.

- Winningham, R. G., Powell, T. Pike, N., Tinniswood, J. (2004, April). *An intervention to improve older adults' social networks and decrease feelings of loneliness*. Poster presented at the annual Western Psychological Association meeting, Phoenix, AZ.
- Laux, L., Hanson, L., Kaus, K. Reifers, A. (2003, April). *The effects of MemAerobics on memory, life satisfaction, and depression*. Poster presented at the annual Western Psychological Association meeting, Vancouver, B.C.
- Winningham, R. G. & Anunsen, R. A. (2003, February). *MemAerobics: A revolutionary new program to help older adults preserve or even improve their memory ability*. Paper presented at the Oregon Health Care Association Conference, Eugene, OR.
- Weaver, C. A., Krug, K., & Winningham, R. G. (2002, November). *Tragic Memories: Flashbulb Memories of September 11, 2001*. Paper presented at the annual Psychonomics meeting, Kansas City, MO.
- Hanson, L., Laux, L., & Winningham, R. W. (2002, February). *The effects of a cognitive intervention on memory in older adults*. Paper presented at the 38th Annual Oregon Academy of Sciences Meeting, Portland, OR.
- Winningham, R. G. (2001, April). *Age-related differences in the accuracy of adults' eyewitness reports*. Paper presented at the 71st Annual Rocky Mountain Psychological Association meeting, Reno, NV.
- Goudy, L. M., Townsend, T. B., Winningham, R. G. (2001, March). *Surprise, surprise: The effects of intentional and incidental encoding on eyewitness memories*. Paper presented at annual The 2001 George Fox University Social Sciences Conference.
- Winningham, R. G. (2001, February). *Age-related differences in the accuracy of adults' eyewitness reports*. Paper presented at the 37th Annual Oregon Academy of Sciences, Portland, OR.
- Winningham, R. G., Renken, A. R., Richey, L., DeArmond, N. (2000, April). *Evidence for transfer appropriate monitoring in predicting future test performance*. Poster presented at the 70th annual Rocky Mountain Psychological Association meeting, Tucson, AZ.
- Kelemen, W. L. & Winningham, R. G. (1999, November). *Practice increases mean metacognitive accuracy but not the reliability of individual differences?* Poster presented at the annual Psychonomics meeting, Los Angeles, CA.
- Winningham, R. G., Renken, A. E., & Spooner, S. (1999, November). *Lies Your Psychology Teacher Told You*. Paper presented at the Southwest Regional Conference for Teachers of Psychology, Fort Worth, TX.
- Weaver, C. A., III, Kelemen, W. L., Frost, P. J., Winningham, R. G., & Renken, A. E. (1999, July). *Individual differences in metacognition*. Paper presented at the Society for Applied Research in Memory and Cognition, Boulder, CO.
- Winningham, R. G. (1999, April). *The Effects of Pressure to Report More Details on Memories of a Staged Event*. Paper presented at the annual Southwestern Psychological Association Meeting, Albuquerque, NM.
- Kelemen, W. L. & Winningham, R. G. (1999, April). *Improved Metamemory with Practice: Do Good Students Gain More than Poor Students do?* Poster presented at the annual Midwestern Psychological Association Meeting, Chicago, IL.
- Winningham, R. G. (1999, March). *The Effects of Pressure on Memory for a Staged Event*. Paper presented at the annual Scholarship Day Symposium at Baylor University, Waco, TX.

- Winningham, R. G., Renken, A. E., & Spooner, S. (1998, November). *Effective demonstrations for the teaching of psychology*. Paper presented at the Southwest Regional Conference for Teachers of Psychology, Fort Worth, TX.
- Kelemen, W. L., Winningham, R. G., Renken, A. E., Frost, P. J., & Weaver, C. A., III (1998, November). *Transfer appropriate processing: Matching prediction and retrieval conditions improves metacognitive performance*. Paper presented at the annual Psychonomics meeting, Dallas, TX.
- Winningham, R. G. (1998, April). *The effects of experimenter pressure on memory for staged events*. Poster presented at the annual Southwestern Psychological Association Meeting, New Orleans, LA.
- Winningham, R. G., Virtue, S. M., & Kelemen, W. L. (1997, October). *Teach as a functionalist, not a structuralist*. Poster presented at the Southwest Regional Conference for Teachers of Psychology, Fort Worth, TX.
- Winningham, R. G., & Weaver, C., III (1997, April). *The effects of embellished rehearsals on autobiographical memories*. Poster presented at the annual Southwestern Psychological Association Meeting, Dallas, TX.
- Winningham, R. G. (1997, April). *The reliability of autobiographical memory: How well can we remember our own lives?* Paper presented at the annual Graduate Research Day Convention at Baylor University, Waco, TX.
- Winningham, R. G., Hyman, I. E., & Dinnel, D. (1996, November). *Flashbulb memories?: Recollections of O.J. Simpson's acquittal*. Poster presented at the annual Psychonomics meeting, Chicago, IL.
- Winningham, R. G., Hyman, I. E., & Dinnel, D. (1996, April). *Flashbulb memories: Recollections of O.J. Simpson's acquittal*. Poster presented at the annual Western Psychological Association meeting, San Jose, CA.
- Read, C., Winningham, R. G., & Hyman, I.E. (1995, April). *The effects of self-referencing on eyewitness memory*. Paper presented at the annual Western Psychological Association meeting, Los Angeles, CA.

Coursework in Psychology

(* denotes graduate level courses)

Introductory Psychology	Seminar in Perception*
Experimental Psychology and Statistics I, II	Perceiving, Knowing and Acting *
Developmental Psychology	Systems of Psychology*
Psychology of Learning	Contemporary Psychology*
Psychology of Memory	Seminar in Developmental Psychology*
Motivation	Computerized Data Analyses*
Personality	Fundamentals of Psychological Testing*
Phenomenology	Research Design and Analyses*
Adolescent Psychology	Computer Application and Data Analyses*
Adult Development	Multivariate Analyses*
Human Sexuality	Advanced Research, Evaluation Design and Data Analyses*
Seminar in Social and Developmental Psychology	Psychopathology*
Advance Topics on Children	Neuroanatomy *
Psychology of Child Rearing	Neurophysiology*
Cross Cultural Psychology	Experimental Design *
Abnormal Psychology	Advanced Experimental Design*
Seminar in Learning and Motivation	Perception and Sensation*
Seminar in History and Systems	Neuropharmacology*
Introductory Computer Science	Seminar in Memory and Cognition*
Behavioral Medicine	Clinical Neuroscience*
Seminar in Learning *	
College Teaching Practicum*	

University Courses Taught

1. General Psychology I
2. General Psychology II
3. Cognitive Psychology
4. Introduction to Research Methods
5. Sensation and Perception
6. Learning and Memory for Instruction*
7. Theories of Learning
8. Developmental Psychology
9. Cognitive Neuroscience: Clinical Gerontology
10. Cognitive Rehabilitation
11. Introduction to Geropsychology
12. Introduction to Gerontology
13. Cognitive and Physical Changes in Aging

* denotes graduate level course

Awards and Honors

Educator of the Year, Monmouth/Independence, 2015
Co-Advisor on a Paper that won 2nd Place in the 2011 National Allyn & Bacon / Psi Chi Undergraduate Paper Contest
Who's Who in Collegiate Faculty, 2010
21st Century Award for Achievement from the International Biographical Centre
Included in the 35th Edition of Dictionary of International Biographies
Goodwill Ambassador – Monmouth Senior Center
The Honor Society Phi Kappa Phi, Inducted in 2007
Mario and Alma Pastega Faculty Honors Award, 2005
Who's Who in America 2003, 2005, 2007, 2008
Who's Who in Medicine and Healthcare, 2006
Who's Who in American Education, 2005, 2006, 2007
Who's Who in Science and Engineering 2006,
Who's Who of Emerging Leaders, 2007
Who's Who among Executives and Professionals 2004
Educational Program of the Month, Sept. 2004 from the National Residence Hall Association
Western Oregon University Foundation Grant, 2004
Runner-up Mario and Alma Pastega Faculty Honors Award, 2003
PT3 Grant Recipient \$6,449
Collins Foundation Grant, 2003, \$20,000
Western Oregon University Foundation Grant, 2004
Western Oregon University CTL Grant, 2004
Western Oregon University Foundation Grant, 2003, 2006, 2007
Western Oregon University Research Grant, 2002
Western Oregon University Foundation Grant, 2002
Western Oregon University Research Grant, 2001
Outstanding Graduate Student of the Semester Award, Baylor University - Spring, 2000
President, Graduate School Association, Baylor University - 1999/2000

Vice President, Graduate School Association, Baylor University - 1999
Finalist, Southwestern Psychological Association's 1999 Graduate Research Competition
Graduate Student Association Council Member, Baylor University 1998-2000
Recipient of Baylor University Graduate Student Travel Award 1998 (1 grant), 1999 (3 grants)
Outstanding Achievement in Psychology Award, 1994, Western Washington University

Off-Campus Committees/Boards

National Science Foundation, ASCEND Catalyst 2020-present
Board of Directors, Capital Manor 2013-present
Advisory Board, Chemeketa Community College Human Services Programs 2013-present
Advisory Board Member, LinkedSenior, Inc 2012-present
Goodwill Ambassador, Monmouth Senior Center
Board Member, Senior Board, City of Monmouth, OR 2006-2008
Board Member, Salem City Board of Ethics, 2001-2005
Chair, Salem City Board of Ethics, 2005

EXHIBIT B

CV FOR INTERIM PRESIDENT

Curriculum Vitae

Jay D. Kenton
1215 37th Street
Anacortes, WA 98221
Daytime Phone: (971) 226-3211
E-mail (jdkenton@comcast.net)

Education:

March 1989 - June 2000 Portland State University - Portland, Oregon
Ph.D. Public Administration and Policy Major: Public Finance emphasis in College and University Finance; Minor: Organizational Change & Development

July 1986 - March 1989 Oregon State University - Corvallis, Oregon
Masters of Education (M.Ed.) in March 1989 Emphasis in Higher Education Administration

June 1979 - June 1981 Oregon State University - Corvallis, Oregon
B.S. in Business Administration in June 1981 Major: Accounting; Minor: Computer Science

March 1975 – December 1976 Ohio University Athens, Ohio

Work Experience:

January 2018 - May 2018 Western Oregon University
Job Title: Interim Vice President of Finance and Administration
Duties: After the departure of the vice president I was asked by President Fuller to serve as interim vice president until a successor was recruited. During this time I worked with the campus community to implement a new budget control structure, developed associated policies and procedures and assisted with the implementation of the new strategic plan.

July 2016 - April 2017 Oregon Institute of Technology
Job Title: Interim President
Duties: After the resignation of the president, I was asked by the OIT Board of Directors to be interim president while they conducted a national search for a permanent president. During my time as president we started the Oregon Manufacturing Innovation Center in partnership with Boeing, Daimler and other major corporations as well as the State of Oregon Economic Development Office. We also developed a capital development plan, requested and received Legislative funding for a new \$40 million Engineering classroom/laboratory and worked with the student government to develop a diverse funding model to fund a new student recreation center as well as complete numerous other capital upgrades.

Curriculum Vitae - Jay D. Kenton (page 2)

February 2016 – June 2016 Oregon Institute of Technology

Job Title: Interim Vice President for Finance and Administration

Duties: Prepare and administer annual budget for all funds. Provide financial, human resource and advice to the president, provost, vice presidents and deans and directors. Integrate university plans (e.g. strategic plan, development plan, enrollment plan and capital construction plan) with budget strategies. I served as the university's financial representative in labor relations activities and oversaw all aspects of finance and administration units (physical plant; human resources; auxiliary services, business, budget, finance procurement and contracting operations).

May 2014 – June 2015 Eastern Oregon University – La Grande, Oregon

Job Title: Interim President

Duties: I was asked to serve as Interim President for EOU while they retrenched and re-organized to be financially sustainable, since the former president had resigned in the spring of 2014 to take another position at an out-of-state university. I inherited a university with an accumulated deficit and had to make cuts and other staffing adjustments to balance the budget while reversing an enrollment decline. Although I was asked to stay longer I chose to step down after one year so the campus could do a search for a new president. After one year, the enrollment was stabilized and we rebuilt the reserves to prudent levels.

January 2014 – June 2014 Oregon University System

Job Title: Special Assistant to the Chancellor

Duties: After I retired in December 2013 the Board, Chancellor and Legislative leadership asked me to work with campuses to establish a shared service organization to serve the finance and administration needs of the seven campuses as they devolved into autonomous entities. This organization allowed campuses to obtain economies of scale and cost efficient operations by voluntarily sharing risk management, payroll, employee benefits, accounting and financial statement preparation, treasury and cash management, information technology and collective bargaining services.

April 2005–December 2013 Oregon University System

Job Title Vice Chancellor for Finance and Administration and Chief Financial Officer

Duties: Oversee the development and administration of the state university system's annual \$2.9 billion budget, including funding needs for operations and capital, and development of policy recommendations to the State Board of Higher Education. Advocate for, and help to achieve, the System's and State's short and long term higher education objectives. Work closely with the Chancellor, Presidents and other leaders of the seven campuses, and members of the State Board of Higher Education to oversee administrative operations. Responsible for the supervision of the system's Finance and Administration Division, including budget, finance, facilities, procurement, human resources, labor relations, information technology and risk management functions for the system.

Curriculum Vitae - Jay D. Kenton (page 3)

June 2004–March 2005 University of Idaho

Job Title: Vice President for Finance and Administration and Chief Financial Officer

Duties: Provide leadership for the administrative, financial, physical and human resource functions of the university. Responsible for redefining the relationship between the University of Idaho and the University of Idaho Foundation and for the resolution of numerous issues resulting from a difficult real estate project in Boise. Specific responsibilities included oversight of budget planning and development, controller's office, trust and investment functions, auxiliary services, risk management programs, real estate, human resources and other administrative and financial affairs of the university.

September 1988–June 2004 Portland State University

Job Title: Vice President for Finance and Administration and Chief Financial Officer (2002-2004)

Associate Vice President for Finance and Planning (1996 - 2002)

Interim Director, Office of Human Resources (2000- 2001)

Director of Business Affairs (1988 - 1996)

Duties: Prepare and administer annual budget for all funds. Provide financial, human resource to the president, provost, vice presidents and deans and directors. Integrate university plans (e.g. strategic plan, development plan, enrollment plan, capital construction plan, and technology plan) with budget strategies. Serve as the university's financial representative in labor relations activities. Oversee all aspects of finance and administration units (computing services; safety and security; physical plant; human resources; auxiliary services, business, budget and finance operations).

January 1986-September 1988 Oregon Institute of Technology

Job Title: Assistant Director of Business Affairs

July 1983-January 1986 Eastern Oregon State College

Job Title: Assistant Director of Business Affairs/Accounting Coordinator

Key Administrative/Public Service Activities and Awards:

Led an effort to establish a self-insured risk fund independent of the State, thereby saving millions of dollars with more comprehensive coverages for unique needs.

Responsible for the installation of a new SCT Banner: Student Information System (SIS), Financial Information System (FIS), and Human Resources Information System (HRIS) and a new loan accounting/billing system at PSU and have implemented numerous other technological solutions and systems at all institutions where I have worked.

Curriculum Vitae - Jay D. Kenton (page 4)

Significant expertise in public-private partnerships for capital development, leveraging local, state, federal and private funding sources to achieve significant economic development or educational and research goals.

Numerous presentations, committee assignments, and consulting arrangements on administrative restructuring, computer systems implementation, business process redesign, university capital development, financing public projects, innovative auxiliary services, etc.

Provided legislative testimony in committee hearings relating to budget, finance, business management and capital project requests on numerous occasions, both on behalf of the system and the institutions with which I have worked.

Participated in many other meetings with state legislators, governor's staff, city officials and business leaders on issues relating to institutional finance, management and capital development. During my tenure we were instrumental in obtaining the largest capital budgets in the Oregon University System history.

Made numerous visits to Capitol Hill on behalf of Portland State University and the joint transportation planning committee in Portland to lobby for funding for light rail, street car and other transportation projects, including a federal transportation research center for PSU.

Responsible for implementation of procurement card program for the State of Oregon, lockbox banking services agreement for the OUS and other state agencies, and led the Financial Aid EFT project for OUS institutions

Named the PSU Exemplary Employee for 1993-94

Leader of an administrative team that received the 1994 Management Innovation Award from NACUBO for administrative restructuring project associated with a multiple strategy approach to downsizing, business process redesign, and total quality management.

Member Portland Teachers Credit Union Board of Directors 1994-96

Member Tualatin Valley Fire and Rescue Board of Directors - Budget Committee (1995 - 2002)

Western Association of College and University Business Officers (WACUBO) Board of Directors and numerous committees (1992-present). Served as WACUBO President (2005-06).

Member National Association of College and University Business Officers Board of Directors (NACUBO) (2005-2008).

Curriculum Vitae - Jay D. Kenton (page 5)

Member NACUBO Professional Development Committee and President's Advisory Committee (1995-1999)

Chairman of the Portland Development Commission's South Waterfront Urban Renewal District oversight committee (2002-04).

Member Portland Streetcar Board of Directors (2002-04).

Member Portland Mayor Taskforce on Light-Rail (2002-04).

Academic Activities:

Adjunct Professor of Higher Education Administration – College of Education, Oregon State University (2010). Course taught – Higher Education Finance for students in the College Student Services Administration master's program.

Professor of Public Administration - College of Urban and Public Affairs, Portland State University (2001 – 2014). Courses taught include graduate courses in public financial management, governmental and nonprofit accounting, and public budgeting.

I have taught courses in strategic planning and higher education finance in the Portland State University School of Education.

I also advise doctoral students in public administration and have assisted multiple students in completing their PhD program requirements.

Instructor – NACUBO/WACUBO Fund Accounting Workshops (1991 - 1997)

Author of a monograph entitled Understanding, Presenting and Analyzing Financial Management Information for Colleges and Universities, National Association of College and University Business Officers, 2002.

Author of article entitled Harvesting the High Hanging Fruit, Change Magazine, September/October 2014.

Hobbies and Interests:

Woodworking, boating, swimming, biking, hiking, fishing, refurbishing antique mission furniture, reading and traveling.

References:

Available upon request.



2021 ANNUAL FINANCIAL REPORT



WESTERN OREGON UNIVERSITY

2021 ANNUAL FINANCIAL REPORT



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PRESIDENT'S CABINET

Dr. Jay Kenton, Interim President

Dr. Gary Dukes, Vice President for Student Affairs

Dr. Rob Wunningham, Provost & Vice President, Academic Affairs

Ryan Hagemann, Vice President and General Counsel; Board Secretary

Erin McDonough, Executive Director, Advancement Division

Randi Lydum, Interim Executive Director, Intercollegiate Athletics

Dr. Tatyana Karaman, Vice President, Finance & Administration

LouAnn Vickers, Executive Assistant to the President

WOU BOARD OF TRUSTEES

Zellee Allen '93, Founder, Partnerships in Community Living, Inc.

Jerry Ambris, Executive Director, Habitat for Humanity of the Mid-Willamette Valley

Jaime Arredondo, Secretary-Treasurer, Pineros Campesinos Unidos del Noroeste (Oregon's Farmworker Union)

James M. Baumgartner '89, Attorney & Partner, Black Helterline LLP

Danielle Campbell, Student, Western Oregon University

Susan Castillo, Retired Vice President, Project Lead The Way | Former Oregon Legislator

Gayle Evans, Chief Human Resources Officer, Unitus Community Credit Union

David Foster, Professor, Psychological Sciences

Rex Fuller, Ex officio, through June 2021

Linda Herrera, Owner, Atala Consulting

Jay Kenton, Ex officio, beginning July 2021

Betty Komp, Oregon Legislator, Retired

Cecelia Koontz, Business Manager, Central School District

Malissa Larson, Assistant Vice President for Student Affairs; Director, Office of Disability Services,

Leah Mitchell, Chief Integration Officer (CIO) at Salem Health

Doug Morse, Senior Vice President, Columbia Sportswear

MESSAGE FROM THE INTERIM PRESIDENT



Fiscal year 2020-21 was a difficult year for the university, our employees and students. The pandemic continued throughout the year and although many staff and administrators continued to come to campus every day, most of our faculty and employees worked remotely from home or other locations. Being an institution that serves many first generation and non-traditional students, many did not fare well in an on-line learning environment and most missed the high touch, high service associated with both in-person instruction and services.

WOU's enrollment has continued to decline throughout the pandemic, and we have now experienced ten straight years of enrollment declines. This has obviously impacted our tuition and fee revenues and has had a significant impact on auxiliary income from housing, food services, athletic events (which were mostly cancelled), and other revenues causing us to use reserves and otherwise reduce expenditures, including cutting academic programs and laying off both faculty and staff to maintain a balanced budget.

Thankfully, we had Federal funds associated with the American Recovery Plan Act (ARPA) and Higher Education Emergency Relief Fund (HEERF); these funds have proven crucial to the university and its students in weathering the pandemic. These funds were used to purchase masks, lab and studio supplies for at home kits, air filtration equipment, video and conference call enabled classroom upgrades, amplifiers for faculty using masks and other related safety equipment. Over the 2020-21 academic year, we disbursed \$2.9 million to students and used about \$3.6 million to reimburse salaries and other costs associated with the pandemic. These federal funds have been absolutely instrumental in maintaining the fiscal integrity of the institution as well as preserving many jobs for our employees.

Additionally, the 2021-23 Oregon biennial State budget is one of the best in our history. The Legislature appropriated \$900M to support the seven Oregon public university campuses. In addition, we received added funding for a Strong Start precollege program for freshmen with special emphasis on math and writing. We also received added funding for bilingual teachers, sports lottery funding for athletics and student aid and received capital funding for a new \$21.3M Student Success Center which is needed on campus. Thus, although enrollment continues to be down from past years, we are able to sustain operations and invest in multiple initiatives aimed at growing our enrollment for the future.

This Federal and State funding has also allowed WOU to keep tuition affordable for our students. Tuition was increased by 2% over the prior year and fee remissions are budgeted at 16% of gross tuition, thus we have been able to preserve affordability for our most vulnerable student populations.

The WOU Salem campus opened in September 2021 and is now being used to teach classes to graduate and returning undergraduate students—markets that were challenging in the past without this kind of facility in the heart of a thriving city. It is mostly programmed in the evening to be a convenient alternative for working adult students. However, it has also opened the doors to some

innovative partnerships with the State for workforce development training and other professional development opportunities.

We continue to emphasize becoming a Hispanic Serving Institution and are reaching out to the Latino communities with increased advertising, meeting with leadership groups and working to add Spanish speakers to departments that directly serve either students or employees whose native language is Spanish. In addition, we have added a bilingual admissions director and have gone to great lengths to retain our Spanish speaking financial aid counselors as this is a critical requisite to our success in serving more Hispanic students and their families.

We have launched multiple initiatives to reverse our enrollment decline and rebuild our finances. These initiatives include the following: investing in new faculty in high demand programs; hiring a partnership specialist to market our programs to broader audiences; investments in marketing in multiple venues; adding a men's soccer program; hiring the Education Advisory Board (EAB) on a multi-year contract to help us recruit non-traditional and graduate students; launching new graduate programs; offering additional professional development and training programs possibly with micro-credentials and badges; and strengthening our articulation and partnerships with nearby community colleges.

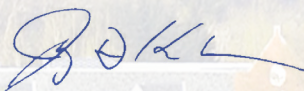
We have also had great success in obtaining added research and sponsored project funding recently. Our total funding for the coming year is up 50% over the prior year and our indirect cost recoveries have doubled. In addition, we are making investments in continuing this growth by using indirect cost recoveries to cover a contract with a firm to assist us in developing a grant seeking culture on campus and to assist us in developing large institutional grants.

The WOU Foundation has engaged CCS Fundraising and is launching a \$25 million comprehensive campaign for the university with the majority of the funds earmarked to scholarships, fields and facilities among other things. Significant donations have already been received as we ramp up this campaign with a goal to complete in 2026 which will mark the 170th anniversary of the campus which was founded in 1856.

I am happy to report that the university has recently renewed its commitment to diversity, equity and inclusion. Our students opened a new Freedom Center in our student center, we are recruiting our first executive director of Diversity, Equity and Inclusion and all students and employees are attending compulsory diversity training in order to create a more respectful and welcoming environment for all.

This year, we are recruiting a new president for the university. President Fuller retired on June 30, 2021 and I accepted the interim role until a new president can be found. This is yet another major opportunity for Western Oregon University. Our board has hired Anthem Executive to lead the search and board member Gayle Evans who is the chief human resources officer for Unitas Credit Union will chair the 21-member search committee. Our goal is to have candidates on campus in the late winter/early spring with a selection shortly thereafter. I will stay until that person is chosen and ready to on-board.

In sum, despite the challenges resulting from the shrinking high school graduating classes and the pandemic the university is continuing to adapt and change to remain sustainable now and into the future.



Jay Kenton, Interim President





CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Trustees
Western Oregon University
Monmouth, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of Western Oregon University (the University), a component unit of the State of Oregon, and the discretely presented component unit of as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of the discretely presented component unit, Western Oregon University Development Foundation (the Foundation). Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements for the Foundation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the University and the discretely presented component unit as of June 30, 2021 and 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Relationship with the State of Oregon

As described in Note 1, the financial statements of the University are intended to present the financial position, changes in financial position, and cash flows attributable to the University. They do not purport to, and do not present fairly the financial position of the State of Oregon as of June 30, 2021 and 2020, and the changes in its financial position for the years then ended in conformity with accounting principles general accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of university contributions, schedule of university's proportionate share of net pension asset/(liability), schedule of university PERS RHIA OPEB employer contribution, schedule of university's proportionate share of the net PERS RHIA OPEB asset/(liability), schedule of university PERS RHIPA OPEB employer contribution, schedule of university's proportionate share of the net PERS RHIPA OPEB asset/(liability), and the schedule of university's proportionate share of the total PEBB OPEB liability as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's financial statements. The WOU Board of Trustees, President's Cabinet, the Message from the President, and the Financial Ratios are presented for purposes of additional analysis and are not a required part of the financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 15, 2021, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho

December 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Introduction

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial position and activities of Western Oregon University (WOU, the university) for the year ended June 30, 2021, with comparative data for the fiscal years ended June 30, 2020, and June 30, 2019. This discussion has been prepared by management to assist readers in understanding the accompanying financial statements and footnotes.

Annual Full Time Equivalent (FTE) Student Enrollment Summary:

2021	2020	2019	2018	2017
3,829	4,134	4,368	4,451	4,571

Understanding the Financial Statements

The MD&A focuses on WOU as a whole and is intended to foster a greater understanding of WOU's financial activities. Since this presentation includes summarized formats, it should be read in conjunction with the financial statements which have the following components.

Statement of Net Position (SNP) presents a snapshot of WOU assets, deferred outflows, liabilities and deferred inflows under the accrual basis of accounting as of June 30, for each fiscal year presented. The SNP helps the reader understand the types and amounts of assets available to support operations, how much WOU owes to vendors and the State of Oregon; and net position delineated based upon their availability for future expenditures.

Statement of Revenues, Expenses, and Changes in Net Position (SRE) presents WOU revenues and expenses categorized between operating, nonoperating and other related activities. The SRE reports the WOU operating results for each fiscal year presented.

Statement of Cash Flows (SCF) provides information about WOU's sources (receipts) and uses (payments) of cash during the fiscal year. The SCF classifies sources and uses of cash into four categories, and assists in determining whether WOU has the ability to generate future net cash flows to meet its obligations as they come due.

Notes to the Financial Statements (Notes) provide additional information to clarify and expand on the financial statements.

The MD&A provides an objective analysis of WOU's financial activities based on currently known facts, decisions, and conditions. The MD&A discusses the current and prior year results in comparison to the current and two previous fiscal years. Unless otherwise stated, all years refer to the fiscal year ended June 30.

Financial Summary

The university's financial position increased during fiscal year 2021 with an increase in total net position as of June 30, 2021, of \$5,162 thousand. During 2021, unrestricted net position decreased by \$6,863 thousand due to a continued enrollment decline. Net investment in capital assets increased by \$7,011 thousand. Restricted expendable net position increased by \$5,014 thousand.

The university's financial position decreased during fiscal year 2020 with a decrease in total net position as of June 30, 2020, of \$5,722 thousand. During 2020, unrestricted net position decreased by \$15,010 thousand. A decrease in unrestricted net position resulted from a continued enrollment decline as well as a significant increase in net investment in capital assets of \$11,632 thousand. Restricted expendable net position decreased by \$2,344 thousand.

Statement of Net Position

The term "Net Position" refers to the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources, and is an indicator of WOU's current financial condition. Changes in net position that occur over time indicate improvement or deterioration in WOU's financial condition.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

The following summarizes WOU assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position:

Condensed Statement of Net Position (in 000's)

As of June 30,	2021	2020	2019
Current Assets	\$ 35,147	\$ 39,066	\$ 40,492
Noncurrent Assets	22,479	15,383	28,344
Capital Assets, Net	132,915	127,437	118,121
Total Assets	190,541	181,886	186,957
Deferred Outflows of Resources	18,552	13,224	13,055
Current Liabilities	18,990	20,743	20,746
Noncurrent Liabilities	100,122	89,491	88,816
Total Liabilities	119,112	110,234	109,562
Deferred Inflows of Resources	2,137	2,193	2,045
Net Investment in Capital Assets	85,254	78,243	66,611
Restricted - Expendable	13,019	8,005	10,349
Unrestricted	(10,428)	(3,565)	11,445
Total Net Position	\$ 87,845	\$ 82,683	\$ 88,405

Total Net Position

Total net position increased by \$5,162 thousand, or 6 percent, during 2021. Decreases in unrestricted net position were offset by increases in net investment in capital assets and restricted - expendable.

Total net position decreased by \$5,722 thousand, or 6 percent, during 2020. Decreases in unrestricted net position and restricted position were partially offset by an increase in net investment in capital assets.

Comparison of fiscal year 2021 to fiscal year 2020

Net Investment in Capital Assets increased by \$7,011 thousand, or 9 percent.

- Capital asset increases of \$11,648 thousand were offset by a \$6,170 thousand increase to accumulated depreciation for a net increase in capital assets of \$5,478 thousand.
- Long-term debt outstanding attributable to the capital assets decreased by \$1,285 thousand due primarily to debt service payments made on outstanding debt. *See Note 8 Long-Term Liabilities for additional information.*

See also Capital Assets later in this MD&A and Note 5 Capital Assets for additional details.

Restricted Expendable Net Position increased by \$5,014 thousand, or 63 percent.

- Net position related to gifts, grants and contracts increased by \$898 thousand.
- Net position related to student loans decreased by \$482 thousand.
- Net position relating to the funding of capital projects decreased by \$459 thousand primarily as the result of progress and completion of multiple capital projects.
- Net position relating to funds reserved for debt service decreased by \$64 thousand.
- Net position restricted expendable for the OPEB asset increased by \$5,121 thousand.

Unrestricted Net Position decreased by \$6,863 thousand, or 193 percent.

- Unrestricted operations, which includes education, auxiliaries, and general business type activities, decreased unrestricted net position by \$1,235 thousand.
- Changes associated with year-end accruals for the PERS net pension liability decreased unrestricted net position by \$12,188 thousand.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

- Changes associated with year-end accruals for the OPEB asset and liabilities increased unrestricted net position by \$4,040 thousand.
- Changes associated with year-end liability accruals for PERS state and local government rate pool (SLGRP), compensated absences, and faculty credit banking increased unrestricted net position by \$50 thousand.

See Note 9 Unrestricted Net Position for additional information.

Comparison of fiscal year 2020 to fiscal year 2019

Net Investment in Capital Assets increased by \$11,632 thousand, or 17 percent.

- Capital asset increases of \$15,231 thousand were offset by a \$5,915 thousand increase to accumulated depreciation for a net increase in capital assets of \$9,316 thousand.
- Long-term debt outstanding attributable to the capital assets decreased by \$2,316 thousand due primarily to debt service payments made on outstanding debt. See Note 8 Long-Term Liabilities for additional information.

See also Changes to Capital Assets later in this MD&A and Note 5 Capital Assets for additional details.

Restricted Expendable Net Position decreased by \$2,344 thousand, or 23 percent.

- Net position related to gifts, grants and contracts decrease by \$378 thousand due primarily to a decrease in State of Oregon restricted funds at year end.
- Net position related to student loans decreased by \$1,052 thousand.
- Net position relating to the funding of capital projects decreased by \$1,218 thousand primarily as the result of progress and completion of multiple capital projects.
- Net position relating to funds reserved for debt service increased by \$68 thousand primarily as the result of an increase in cash held restricted for debt service at year end.
- Net position restricted expendable for the OPEB asset increased by \$236 thousand. The restricted expendable OPEB asset is equal to the Net OPEB Asset reported in noncurrent assets.

Unrestricted Net Position decreased by \$15,010 thousand, or 131 percent.

- Unrestricted operations, which includes education, auxiliaries, and general business type activities, decreased unrestricted net position by \$2,160 thousand.
- The WOU Board of Trustees created a new unrestricted quasi-endowment for the purpose of providing student financial aid. The corpus of the endowment is \$1,000 thousand and current earnings total \$21 thousand.
- Changes associated with year-end accruals for the PERS net pension liability were \$17 thousand less than last year, thus causing an increase unrestricted net position.
- Changes associated with year-end accruals for the OPEB asset and liabilities increased unrestricted net position by \$100 thousand.
- Changes associated with year-end liability accruals for PERS state and local government rate pool (SLGRP), compensated absences, and faculty credit banking increased unrestricted net position by \$296 thousand.

See Note 9 Unrestricted Net Position for additional information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Total Assets increased by \$8,655 thousand, or 5 percent, during the year ended June 30, 2021. Total Assets decreased by \$5,071 thousand, or 3 percent, during the year ended June 30, 2020.

Comparison of fiscal year 2021 to fiscal year 2020

Current Assets decreased by \$3,919 thousand, or 10 percent, primarily due to:

- Current cash and cash equivalents decreased by \$7,768 thousand. Cash held for operations decreased by \$10,199 thousand. This decrease was partially offset by increases in debt service cash reserve and quasi-endowment.
- Accounts receivable increased by \$4,001 thousand. Increases in receivables were observed in federal grants and contracts and were offset by a decrease in state capital construction grants and contracts. *See Note 3 Accounts Receivable for additional information.*
- Current notes receivable decreased by \$151 thousand due to a decrease in receivables for institutional and federal student loans. *See Note 4 Notes Receivable for additional information.*

Noncurrent Assets increased by \$7,096 thousand, or 46 percent, primarily due to:

- Investments increased by \$4,010 thousand. *See Note 2 Cash and Investments for additional information.*
- Net OPEB asset increased by \$3,599 thousand. *See Note 14 Other Postemployment Benefits (OPEB) for additional details.*

Capital Assets, Net increased by \$5,478 thousand, or 4 percent. Capitalized acquisitions net of disposals and adjustments added \$11,648 thousand, which was offset by an increase of \$6,170 thousand in accumulated depreciation. *See Capital Assets in this MD&A and Note 5 Capital Assets for additional information.*

Deferred Outflows of Resources increased by \$5,328 thousand, or 40 percent.

- Deferred outflows related to changes in accruals for the net pension liability increased by \$3,319 thousand.
- Deferred outflows related to the OPEB net asset and liabilities increased by \$2,009 thousand. *See Note 6 Deferred Outflows and Deferred Inflows of Resources for detailed information on this change.*

Comparison of fiscal year 2020 to fiscal year 2019

Current Assets increased by \$1,426 thousand, or 4 percent, primarily due to:

- Current cash and cash equivalents increased by \$1,914 thousand. Cash held for operations decreased by \$8,648 thousand. Cash held in restricted gift, grant and contract funds increased by \$1,385 thousand. Cash held for other restricted purposes decreased by \$3,760 thousand. These increases were a result of converting investments to cash.
- Accounts receivable decreased by \$2,530 thousand. Decreases in receivables were mostly observed in student tuition and fees as a result of writing-off aging balances. *See Note 3 Accounts Receivable for additional information.*
- Current notes receivable decreased by \$204 thousand due to a decrease in receivables for institutional student loans and a decrease in the allowance for doubtful accounts. *See Note 4 Notes Receivable for additional information.*

Noncurrent Assets decreased by \$12,961 thousand, or 46 percent, primarily due to:

- Investments decreased by \$12,792 thousand due to a conversion to cash.
- Net OPEB asset increased by \$236 thousand. *See Note 14 Other Postemployment Benefits (OPEB) for additional details. See Note 14 Other Postemployment Benefits (OPEB) for additional details.*

Capital Assets, Net increased by \$9,316 thousand, or 8 percent. Capitalized acquisitions net of disposals and adjustments added \$15,230 thousand, which was offset by an increase of \$5,915 thousand in accumulated depreciation. *See Capital Assets later in this MD&A and Note 5 Capital Assets for additional information.*

Deferred Outflows of Resources increased by \$169 thousand, or 1 percent.

- Deferred outflows related to changes in accruals for the net pension liability increased by \$152 thousand.
- Deferred outflows related to the OPEB net asset and liabilities increased by \$17. *See Note 6 for detailed information on this change.*

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

Total liabilities increased by \$8,878 thousand, or 8 percent, during the year ended June 30, 2021. Total liabilities increased by \$672 thousand, or 1 percent, during the year ended June 30, 2020

Comparison of fiscal year 2021 to fiscal year 2020

Current Liabilities decreased by \$1,753 thousand, or 8 percent, due primarily to :

- The• Accounts payable and accrued liabilities decreased by \$807 thousand due primarily to no longer deferring payment of employer-owed payroll taxes, as was done in 2020 provided by the CARES Act. *See Note 7 Accounts Payable and Accrued Liabilities for additional information.*
- The current portion of long-term liabilities decreased by \$294 thousand. *See Debt Administration later in this MD&A and Note 8 Long-Term Liabilities.*
- Unearned revenue decreased by \$411 thousand due primarily to a decrease in prepaid tuition and fees.

Noncurrent Liabilities increased by \$675 thousand, or 1 percent.

- Noncurrent long-term liabilities decreased by \$1,379 thousand due primarily to debt service payments made during the year. *See Debt Administration later in this MD&A and Note 8.*
- Net pension liability increased by \$12,188 thousand. *See Note 13 Employee Retirement Plans.*
- OPEB liabilities decreased by \$178. *See Note 14 Other Postemployment Benefits (OPEB) for additional details*

Deferred Inflows of Resources decreased by \$56 thousand, or 3 percent.

- Deferred inflows related to the net pension liability decreased by \$652 thousand.
- Deferred inflows related to the OPEB net asset and liabilities increased by \$596 thousand.

See Note 6 Deferred Outflows and Deferred Inflows of Resources for additional information.

Comparison of fiscal year 2020 to fiscal year 2019

Current Liabilities decreased by \$3 thousand, or 0 percent, due primarily to:

- The current portion of long-term liabilities increased by \$63 thousand primarily due to previously issued debt coming due in the next year. *See Debt Administration later in this MD&A and Note 8 Long-Term Liabilities.*
- Accounts payable and accrued liabilities increased by \$867 thousand due primarily to deferred payment of employer-owed payroll taxes, as provided by the CARES Act of 2020. *See Note 7 Accounts Payable and Accrued Liabilities for additional information.*
- Unearned revenue decreased by \$45 thousand due primarily to a decrease in prepaid tuition and fees, which was mostly offset by increased grant and contract unearned revenue at year-end.

Noncurrent Liabilities increased by \$675 thousand, or 1 percent.

- Noncurrent long-term liabilities decreased by \$2,502 thousand due primarily to debt service payments made during the year. *See Debt Administration later in this MD&A and Note 8.*
- Net pension liability increased by \$3,375 thousand. *See Note 13 Employee Retirement Plans.*
- OPEB liabilities decreased by \$198 thousand. *See Note 14 for additional details.*

Deferred Inflows of Resources increased by \$148 thousand, or 7 percent.

- Deferred inflows related to the net pension liability decreased by \$127 thousand.
- Deferred inflows related to the OPEB net asset and liabilities increased by \$275 thousand

See Note 6 Deferred Outflows and Deferred Inflows of Resources for additional information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (SRE)

Due to the classification of certain revenues as nonoperating revenue, WOU shows a loss from operations. State general fund appropriations, nonexchange grants and non-capital gifts, although considered nonoperating revenue under GASB Statement No. 35, Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities—an amendment of GASB Statement No. 34, and reflected accordingly in the nonoperating section of the SRE, are used solely for operating purposes.

The chart below summarizes the revenue and expense activity of WOU.

Condensed Statement of Revenues, Expenses, and Changes in Net Position (in 000's)

For the Year Ended June 30,	2021	2020	2019
Operating Revenues	\$ 46,810	\$ 51,243	\$ 64,507
Operating Expenses	102,867	113,982	107,904
Operating Loss	(56,057)	(62,739)	(43,397)
Nonoperating Revenues,			
Net of Expenses	52,590	46,480	41,162
Other Revenues	8,629	10,537	7,888
Increase in Net Position	5,162	(5,722)	5,653
Net Position, Beginning of Year	82,683	88,405	82,752
Net Position, End of Year	\$ 87,845	\$ 82,683	\$ 88,405

Net position increased by \$5,162 thousand, or 6 percent, in 2021 compared to a decrease of \$5,722 thousand, or 6 percent, in 2020. During 2021, a decrease in operating revenue was offset by a more significant decrease in operating expenses. During 2020, a decrease in operating revenue was further aggravated by an increase in operating expenses.

Total Revenues

Total revenues decreased by \$811 thousand, or 1 percent, in 2021 from 2020, compared to a decrease of \$5,194, or 4 percent, in 2020 from 2019. Decreases in total operating revenues were partially offset by increases in state appropriations, and an award under the Higher Education Emergency Relief Funds (HEERF).

Total Operating, Nonoperating, and Other Revenues (in 000's)

Total Operating and Nonoperating Revenues

For the Year Ended June 30,	2021	2020	2019
Student Tuition and Fees	\$ 29,037	\$ 25,578	\$ 32,253
Grants and Contracts	7,530	7,250	8,034
Auxiliary Enterprises	7,082	15,481	20,025
Educational and Other	3,161	2,934	4,195
Total Operating Revenues	46,810	51,243	64,507
Appropriations	30,363	28,584	25,929
Federal and State Grants	21,318	17,116	14,284
Gifts	1,843	1,482	1,050
Investment Activity	805	1,831	2,487
Capital Grants and Gifts	8,247	10,155	7,506
Gain (Loss) on Sale of Assets, Net	2	80	(41)
Other nonoperating items	329	37	-
Total Nonoperating Revenues	62,907	59,285	51,215
Total Revenues	\$ 109,717	\$ 110,528	\$ 115,722

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Operating Revenues

Total operating revenues decreased by \$4,433 thousand in 2021, or 9 percent, from 2020, to \$46,810 thousand. Increases in student tuition and fees, grants and contract, and educational and other revenues were offset by a significant decrease in auxiliary enterprises. Total operating revenues decreased by \$13,264 thousand in 2020, or 21 percent, from 2019, to \$51,243 thousand. All categories of operating revenue decreased during 2020.

Comparison of fiscal year 2021 to fiscal year 2020

Net Student Tuition and Fees increased by \$3,459 thousand, or 14 percent.

- Tuition and fees increased by \$3,002 thousand despite a continued decline in enrollment due primarily to an increase in online course fees resulting from nearly all courses being offered online due to the pandemic.
- Fee remissions and scholarship allowances reduced tuition and fees by \$345 thousand less than in the prior year.
- Bad debt expense, primarily related to the maintenance of the allowance for bad debt, decreased by \$112 thousand resulting in an increase in net tuition and fees.

Federal, State and Nongovernmental Grants and Contracts increased by \$280 thousand, or 4 percent.

- Federal grant and contract revenues decreased by \$171 thousand.
- State grant and contract activity increased by \$702 thousand primarily due to increased grants from the State of Oregon's Department of Education, Department of Human Services, Department of Transportation and the Higher Education Coordinating Commission.
- Nongovernmental grant and contract activity decreased by \$251 thousand primarily due to decreased grants and contracts from commercial businesses, foundations and associations.

Auxiliary Enterprises revenues decreased by \$8,399 thousand, or 54 percent.

- Student health services revenues decreased by \$1,545 thousand due primarily to nearly all courses being offered online due to the pandemic, resulting in minimal on-campus fees being assessed.
- Housing and dining revenues decreased by \$2,098 thousand due primarily to decreased room and board and conference housing revenue as a result of fewer students being on campus due to the pandemic.
- Athletics revenues decreased by \$228 thousand. Decreased revenues from ticket sales and miscellaneous other sources were attributed to event cancellations due to the novel coronavirus.
- Parking revenues decreased by \$253 thousand primarily due to decreased parking fines and student and employee parking permit revenues.
- Bookstore revenues decreased by \$462 thousand due primarily to decreased revenues from textbooks sales and sales commissions.
- Student centers and activities revenues decreased by \$127 thousand primarily due to decreased revenue from rentals and ticket sales.
- Other auxiliary revenues decreased by \$3,686 thousand primarily due to decreased recreation center student fees, and incidental fees as a result of nearly all courses being offered online due to the pandemic, resulting in minimal on-campus fees being assessed.

Educational Department Sales and Services and Other Operating revenues increased by \$227 thousand, or 8 percent.

Comparison of fiscal year 2020 to fiscal year 2019

Net Student Tuition and Fees decreased by \$6,675 thousand, or 21 percent.

- Tuition and fees decreased by \$3,456 thousand due primarily to a decrease in enrollment.
- Fee remissions and scholarship allowances reduced tuition and fees by \$1,944 thousand more than in the prior period.
- Bad debt expense, primarily related to the maintenance of the allowance for bad debt, increased by \$1,275 thousand resulting in a decrease in net tuition and fees.

Federal, State and Nongovernmental Grants and Contracts decreased by \$784 thousand, or 10 percent.

- Federal grant and contract revenues decreased by \$291 thousand primarily due to decreased U.S. Department of Education grants and decreased U.S. Department of Justice cooperative agreements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

- State grant and contract activity decreased by \$385 thousand primarily due to decreased grants from the State of Oregon's Department of Education, Department of Human Services, Department of Transportation and the Higher Education Coordinating Commission.
- Nongovernmental grant and contract activity decreased by \$108 thousand primarily due to decreased grants and contracts from commercial businesses, foundations and associations.

Auxiliary Enterprises revenues decreased by by \$4,544 thousand, or 23 percent.

- Student health services revenues decreased by \$225 thousand due primarily to decreased student health fee revenue and decreased office visit income.
- Housing and dining revenues decreased by \$2,994 thousand due primarily to decreased room and board revenue, conference housing revenue and an increase in the bad debt allowance.
- Athletics revenues decreased by \$237 thousand. Decreased revenues from ticket sales and miscellaneous other sources were attributed to event cancellations due to the novel coronavirus.
- Parking revenues increased by \$1 thousand primarily due to increased parking fines and student and employee parking permit revenues.
- Bookstore revenues decreased by \$456 thousand due primarily to decreased revenues from textbooks sales and sales commissions.
- Student centers and activities revenues decreased by \$64 thousand primarily due to decreased revenue from rentals and ticket sales.
- Other auxiliary revenues decreased by \$569 thousand primarily due to decreased recreation center student fees, incidental fees, and service revenue.

Educational Department Sales and Services and Other Operating revenues decreased by \$1,261 thousand, or 30 percent.

- Educational department sales and services decreased by \$123 thousand primarily due to increased event income and miscellaneous sales and services.
- Other operating revenue decreased by \$1,138 thousand. Increased interest income was somewhat reduced by decreases in collection charges on student accounts, reimbursements from outside entities and other miscellaneous revenue.

Nonoperating and Other Revenues

Nonoperating revenues increased by \$3,622 thousand, or 6 percent, during 2021 resulting mainly from increased appropriations and federal and state grants items. Nonoperating revenues increased by \$8,070 thousand, or 16 percent, during 2020 resulting mainly from increased capital grants and gifts and appropriations.

Comparison of fiscal year 2021 to fiscal year 2020

Government Appropriations increased by \$1,779 thousand, or 6 percent.

- State appropriations in support of university operations increased by \$1,474 thousand.
- State appropriations from lottery funds increased by \$305 thousand.

See Note 12 Government Appropriations for additional information relating to changes in appropriations.

Federal and State Grants increased by \$4,202 thousand, or 25 percent, primarily as a result of receiving continuing HEERF.

Gifts increased by \$361 thousand, or 24 percent, due primarily to an increase in gifts from the WOU Development Foundation.

Investment Activity revenues decreased by \$1,026 thousand, or 56 percent, primarily due to a decrease in investment earning. A loss on sale of investments was partially offset by increased investment earning. See Note 10 Investment Activity for additional information.

Capital Grants and Gifts decreased by \$1,908 thousand, or 19 percent, due primarily to a decrease related to revenue from state reimbursable capital construction grants.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Gain on Sale of Assets, Net decreased by \$78 thousand, or 98 percent, to \$2 thousand during fiscal year 2021.

Other Nonoperating Items increased by \$292 thousand.

Comparison of fiscal year 2020 to fiscal year 2019

Government Appropriations increased by \$2,655 thousand, or 10 percent.

- State appropriations in support of university operations increased by \$2,168 thousand.
- State appropriations from lottery funds increased by \$487 thousand.

See Note 12 Government Appropriations for additional information relating to changes in appropriations.

Financial and State Grants increased by \$2,832 thousand, or 20 percent. An increase in financial aid assistance was attributed to emergency awards to students and to the institutional support from section 18004(a) of the CARES Act (Pub. L. No. 116-136 (2020)) and partially offset by decreases in state and federal awards.

Gifts increased by \$432 thousand, or 41 percent, due primarily to an increase in gifts from the WOU Development Foundation.

Investment Activity revenues decreased by \$656 thousand, or 26 percent. A loss on sale of investments was partially offset by increased investment earning. See Note 10 Investment Activity for additional information.

Capital Grants and Gifts increased by \$2,649 thousand, or 35 percent, due primarily to an increase related to revenue from state reimbursable capital construction grants.

Gain on Sale of Assets, Net increased by \$121 thousand, or 295 percent, to \$80 thousand during fiscal year 2020.

Other Nonoperating Items increased by \$74 thousand, or 200 percent, to \$37 thousand during fiscal year 2020.

Operating Expenses

Operating expenses decreased by \$11,115 thousand in 2021, or 10 percent, compared to 2020, to \$102,867 thousand. Decreases in expenses related to compensation and benefits, services and supplies, and other expenses were only partially offset by increases in scholarships and fellowships and depreciation and amortization. Operating expenses increased by \$6,078 thousand in 2020, or 6 percent, compared to 2019, to \$113,982 thousand. Increases in expenses related to compensation and benefits, scholarships and fellowships and depreciation were only partially offset by a decrease in services and supplies.

The following summarizes operating expenses by functional classification:

Operating Expenses by Function (in 000's)

For the Year Ended June 30,	2021	2020	2019
Instruction	\$ 35,628	\$ 41,185	\$ 39,915
Research	1,028	624	810
Public Service	3,419	1,217	360
Academic Support	8,861	10,258	10,245
Student Services	7,917	8,340	7,410
Auxiliary Programs	17,487	23,199	23,527
Institutional Support	8,327	7,973	7,377
Operation and Maintenance of Plant	4,426	5,446	5,371
Student Aid	9,979	8,997	6,007
Other Operating Expenses	5,795	6,743	6,882
Total Operating Expenses	\$ 102,867	\$ 113,982	\$ 107,904

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Effect of GASB Nos. 68 and 71 on Expense by Function (in 000's)

For the Year Ended June 30, 2021	As Reported	Without GASB 68/71 & 75	Difference
Instruction	\$ 35,628	\$ 34,336	\$ 1,292
Research	1,028	992	36
Public Service	3,419	3,296	123
Academic Support	8,861	8,566	295
Student Services	7,917	7,642	275
Auxiliary Programs	17,487	17,255	232
Institutional Support	8,327	8,164	163
Operations & Maint. of Plant	4,426	3,850	576
Student Aid	9,979	9,979	-
Other Operating Expenses	5,795	5,753	42
Total Operating Expenses	\$ 102,867	\$ 99,833	\$ 3,034

For the Year Ended June 30, 2020	As Reported	Without GASB 68/71 & 75	Difference
Instruction	\$ 41,185	\$ 39,950	\$ 1,235
Research	624	601	23
Public Service	1,217	1,179	38
Academic Support	10,258	9,904	354
Student Services	8,340	8,062	278
Auxiliary Programs	23,199	22,797	402
Institutional Support	7,973	7,701	272
Operations & Maint. of Plant	5,446	5,195	251
Student Aid	8,997	8,997	-
Other Operating Expenses	6,743	6,678	65
Total Operating Expenses	\$ 113,982	\$ 111,064	\$ 2,918

For the Year Ended June 30, 2019	As Reported	Without GASB 68/71 & 75	Difference
Instruction	\$ 39,915	\$ 40,016	\$ (101)
Research	810	815	(5)
Public Service	360	366	(6)
Academic Support	10,245	10,271	(26)
Student Services	7,410	7,441	(31)
Auxiliary Programs	23,527	23,573	(46)
Institutional Support	7,377	7,407	(30)
Operations & Maint. of Plant	5,371	5,401	(30)
Student Aid	6,007	6,007	-
Other Operating Expenses	6,882	6,889	(7)
Total Operating Expenses	\$ 107,904	\$ 108,186	\$ (282)

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

The implementation of GASB Statement Nos. 68 and 71 beginning with fiscal year 2015 and GASB Statement No. 75 in fiscal year 2018, has had a significant impact on the operating expenses reported by WOU. The tables on the next page show the effect of GASB Statement Nos. 68, 71 and 75 on operating expenses across the functional classifications.

Without the adjustments to compensation and benefits required under GASB Statement Nos. 68, 71 and 75, total operating expenses for WOU would have decreased by \$3,034 thousand, or 3 percent, during 2021 and would have decreased by \$2,918 thousand, or 3 percent, during 2020.

Operating Expenses by Nature

Due to the way in which expenses are incurred by WOU, variances are presented and explained by analyzing changes in the natural classification of expenses. Each natural classification analysis can be applied to many of the functional expense caption items.

The following summarizes operating expenses by natural classification:

Operating Expenses by Natural Classification (in 000's)

For the Year Ended June 30,	2021	2020	2019
Compensation and Benefits	\$ 71,758	\$ 80,462	\$ 74,642
Services and Supplies	13,607	17,418	20,109
Scholarships and Fellowships	10,112	8,573	6,789
Depreciation and Amortization	6,636	6,465	6,371
Other Expenses	754	1,064	(7)
Total Operating Expenses	\$ 102,867	\$ 113,982	\$ 107,904

Comparison of fiscal year 2021 to fiscal year 2020

Compensation and Benefits costs decreased by \$8,704 thousand, or 11 percent.

- Salary and wage costs decreased by \$5,228 thousand due to a decrease in the number of employees and savings resulting from placing employees on leave without pay and furlough.
- Other payroll expenses decreased by \$2,160 thousand as a result of the reduction in personnel.
- Student pay decreased by \$1,355 thousand as a result of having minimal on-campus operations due to the pandemic.
- Other costs associated with compensation and benefits decreased by \$140 thousand.
- Adjustments and accruals associated with the net pension liability reporting requirement of GASB Statement Nos. 68 and 71 increased by \$5,122 thousand. *See table on the previous page and Note 13 Employee Retirement Plans for additional information on this variance.*
- Adjustments and accruals associated with the OPEB asset/(liability) reporting requirements of GASB Statement No. 75 decreased by \$5,007 thousand. *See table on the previous page and Note 14 Other Postemployment Benefits (OPEB) for additional information on this variance.*
- Other year end accruals associated with payroll, including hourly wages payable and compensated absences, increased by \$64 thousand.

Services and Supplies expense decreased by \$3,811 thousand, or 22 percent, during 2021. The decrease was seen in virtually every category including general supplies, maintenance and repairs, other professional services, hosting expenses, and travel. These decreases were slightly offset by increases in medical services and insurance premiums.

Scholarships and Fellowships expenses increased by \$1,539 thousand, or 18 percent. This is primarily a result of an increase in CARES and CRRSAA funds distributed to students. This expense category does not include fee remissions, which are reported as reductions to student tuition and fee revenues.

Depreciation and Amortization expense increased by \$171 thousand, or 3 percent, primarily due to recently constructed or refurbished buildings being placed in service during 2021.

Other expenses decreased by \$310 thousand.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Comparison of fiscal year 2020 to fiscal year 2019

Compensation and Benefits costs increased by \$5,820 thousand, or 8 percent.

- Salary and wage costs increased by \$299 thousand due to increased wages, offset by a decrease in the number of employees.
- Retirement and health insurance costs increased by \$1,986 thousand due in large part to an increase in the PERS contribution rate for employers.
- Other payroll expenses increased by \$282 thousand.
- Other costs associated with compensation and benefits increased by \$169 thousand.
- Adjustments and accruals associated with the net pension liability reporting requirement of GASB Statement Nos. 68 and 71 increased by \$3,113 thousand. *See table on the previous page and Note 13 Employee Retirement Plans for additional information on this variance.*
- Adjustments and accruals associated with the OPEB asset/(liability) reporting requirements of GASB Statement No. 75 increased by \$89 thousand. *See table on the previous page and Note 14 Other Postemployment Benefits (OPEB) for additional information on this variance.*
- Other year end accruals associated with payroll, including hourly wages payable and compensated absences, decreased by \$118 thousand.

Services and Supplies expense decreased by \$2,691 thousand, or 13 percent, during 2020. The decrease was seen in virtually every category including general supplies, communications, maintenance and repairs, other services and supplies, travel and sub-contracts. These decreases were slightly offset by increases in rentals, leases, and fees and services.

Scholarships and Fellowships expenses increased by \$1,784 thousand, or 26 percent. This net increase corresponds to increases in federal, state and athletic aid in addition to increases in federal PELL, state, affiliated foundation, institutional, and private aid. This expense category does not include fee remissions, which are reported as reductions to student tuition and fee revenues.

Depreciation and Amortization expense increased by \$94 thousand, or 1 percent, primarily due to recently constructed or refurbished buildings being placed in service during 2020. Completed projects placed in service include the Natural Science renovation.

Other Expenses increased by \$1,071 thousand primarily due to the reimbursement of the Perkins' federal capital contribution and other Perkins' cancellations.

Nonoperating Expenses

Comparison of fiscal year 2021 to fiscal year 2020

Interest Expense decreased by \$580 thousand, or 26 percent, due primarily to decreased bond interest expense.

Comparison of fiscal year 2020 to fiscal year 2019

Interest Expense increased by \$140 thousand, or 7 percent, due primarily to increased bond interest expense.

CAPITAL ASSETS AND RELATED FINANCING ACTIVITIES

Capital Assets

At June 30, 2021, WOU had \$244,320 thousand in capital assets, less accumulated depreciation of \$111,405 thousand, for net capital assets of \$132,915 thousand. At June 30, 2020, WOU had \$232,672 thousand in capital assets, less accumulated depreciation of \$105,236 thousand, for net capital assets of \$127,437 thousand. WOU is committed to a comprehensive program of capital investment and facility maintenance that includes addressing current maintenance needs and minimizing WOU's deferred maintenance backlog. State, federal, private, debt, and internal WOU funding are all used to accomplish WOU's capital objectives.

Capital additions totaled \$12,143 thousand for 2021, and \$15,781 thousand for 2020.

Capital asset additions for 2021 primarily included \$11,043 thousand for construction in progress for buildings; \$780 thousand for equipment; and \$320 thousand in miscellaneous additions. Capital asset additions for 2020 primarily included \$10,309 thousand for construction in progress for buildings; \$1,097 thousand for equipment and library materials; and \$4,375 thousand for buildings and infrastructure.

See Note 5 Capital Assets for additional information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

Debt Administration

During 2021, long-term debt held by WOU decreased by \$1,544 thousand from \$49,347 thousand to \$47,803 thousand.

- WOU made debt service principal payments totaling \$2,150 thousand on outstanding long-term debt.
- WOU's outstanding principal increased by \$876 thousand as the result of the state issuing bonds for refunding of previously held debt.
- During 2020, long-term debt held by WOU decreased by \$2,514 thousand, or 5 percent, from \$51,861 thousand to \$49,347 thousand.
- WOU made debt service principal payments totaling \$2,316 thousand on outstanding long-term debt.
- WOU's obligation for accreted interest on outstanding debt decreased by a net \$198 thousand.

See Note 8 Long-Term Liabilities for additional details.

Economic Outlook

As Western Oregon University continues on its path to becoming Oregon's first public university to attain Hispanic Serving Institution (HSI) status, we are also working to address enrollment challenges that are both systemic and alignment driven. Systemic issues include the demographic shift where there are fewer high school graduates and the affordability cliff that is preventing too many low and middle-income students and families from even considering a university education. Our growth in the number of Latinx students on campus reflects strong outreach efforts and continued success in retention and graduation rates of Latinx students. Several exciting initiatives are underway, those include enrollment-specific contracts with Ruffalo Noel Levitz (RNL) to optimize financial aid offer, EAB to strengthen enrollment in graduate programs and degree completion for adult learners with special emphasis on WOU:Salem. In addition, the university continues to expand its academic offerings and partnerships, including an agreement with Willamette Law School and recent approval of applied doctoral degrees in October 2021, including Doctorate of Physical Therapy (DPT). On retention efforts, the university received Governor's Emergency Education Relief (GEER) grant to develop Destination Western, a program designed to get students ready for college. Finally, WOU is excited to add Men's Soccer beginning Fall 2022.

COVID-19 presented unique challenges to campus operations in fiscal years 2020 and 2021. Federal funds have been provided under the Higher Education Emergency Relief Funds in three separate rounds, each including student (\$2,141 thousand CARES, \$2,141 thousand CRRSAA, \$6,187 thousand ARP) and institutional awards (\$2,141 thousand CARES, \$4,919 thousand CRRSAA, \$6,125 thousand ARP). WOU is looking forward to returning to predominantly in-person modality of undergraduate courses beginning Fall 2021. The WOU Board of Trustees and university leadership remain committed to addressing the challenges of declining enrollment and COVID-19 to ensure a sustainable future for the institution while providing an affordable education that meets our students' unique needs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the years ended June 30, 2021 and 2020

	2021	2020	2019
Viability Ratio (expendable net position to long-term debt)	0.27	0.21	0.48
Primary Reserve Ratio (expendable net position to operating expenses)	0.13	0.09	0.24
Net Revenues Ratio (total net income to total revenues)	-0.58%	-16.08%	-1.28%
Return on Net Assets Ratio (change in net position to beginning net position)	9.16%	-0.98%	7.16%
Debt Burden Ratio (debt service to total expenditures)	4.02%	3.61%	4.03%

VIABILITY RATIO

The Viability Ratio is a measure of clear financial health; the availability of expendable net position to cover debt should the university need to settle its obligations as of the fiscal year end. Expendable net position is the balance in total net position excluding investment in capital assets and non-expendable endowments of the university plus the unrestricted and temporarily restricted net assets of the component unit. Long-term debt includes bonds, loans and capital leases payable by the university as well as the long-term liabilities of the component unit. A ratio of 1.00 or greater indicates an institution has sufficient expendable net position to satisfy debt requirements. WOU's Viability Ratio was 0.27 for fiscal year 2021.

PRIMARY RESERVE RATIO

The Primary Reserve Ratio, calculated by dividing expendable net position by operating expenses, measures the ability of the University to continue operating at current levels, within current restrictions, without future revenues. Total operating expenses include the operating expenses and interest expenses of both the university and the component unit. Proof of an adequate reserve ratio is often required to secure long-term financing. A ratio of 1.0 denotes that an institution would have the ability to cover its expenses for one year without a revenue stream. WOU's Primary Reserve Ratio was 0.13 for fiscal year 2021.

NET REVENUES RATIO

The Net Revenues Ratio indicates whether the university has an operating surplus or deficit for the year. Total net income includes operating income (loss) plus net nonoperating revenues of the university, excluding capital gifts and debt service appropriations, plus total change in unrestricted net assets of the component unit. Total revenues include operating and net nonoperating revenues of the university plus unrestricted revenues, gains and other support of the component unit. A positive ratio indicates that the university experienced an operating surplus for the year. WOU's Net Revenues Ratio was -0.58 percent for fiscal year 2021.

RETURN ON NET ASSETS RATIO

The Return on Net Assets Ratio determines whether the university is financially better off than in previous years by measuring total economic return. Total change in net position includes the change in net position for the University plus the change in total net assets for the component unit. Total beginning net position includes the beginning net position of the university plus the total beginning net assets of the component unit. A positive ratio indicates a net increase in total net position at the end of the year. WOU's Return on Net Assets Ratio for fiscal year 2021 was 9.16 percent.

DEBT BURDEN RATIO

This ratio examines the institution's dependence on borrowed funds as a source of financing its mission and the relative cost of borrowing to overall expenditures. It compares the level of current debt service with the institution's total expenditures. Total debt service includes the interest and principal payments on capital debt of both the university and the component unit. Total expenditures include total expenses, including any loss on sale of assets and transfers, less depreciation plus debt service principal payments of both the university and the component unit. WOU's Debt Burden Ratio for fiscal year 2021 was 4.02 percent.

STATEMENTS OF NET POSITION

Western Oregon University

As of June 30,	2021	2020
	(In thousands)	
ASSETS		
Current Assets		
Cash and Cash Equivalents (Note 2)	\$ 15,513	\$ 23,281
Collateral from Securities Lending (Note 2)	264	491
Accounts Receivable, Net (Note 3)	16,844	12,843
Notes Receivable, Net (Note 4)	384	535
Inventories	1,358	1,385
Prepaid Expenses	784	531
Total Current Assets	35,147	39,066
Noncurrent Assets		
Investments (Note 2)	16,754	12,744
Notes Receivable, Net (Note 4)	1,600	2,113
Net OPEB Asset (Note 14)	4,125	526
Capital Assets, Net of Accumulated Depreciation (Note 5)	132,915	127,437
Total Noncurrent Assets	155,394	142,820
Total Assets	\$ 190,541	\$ 181,886
DEFERRED OUTFLOWS OF RESOURCES (Note 6)	\$ 18,552	\$ 13,224
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	\$ 10,957	\$ 11,764
Deposits	227	241
Obligations Under Securities Lending (Note 2)	264	491
Current Portion of Long-Term Liabilities (Note 8)	4,560	4,854
Unearned Revenues	2,982	3,393
Total Current Liabilities	18,990	20,743
Noncurrent Liabilities		
Long-Term Liabilities (Note 8)	48,750	50,129
Net Pension Liability (Note 13)	49,387	37,199
OPEB Liability (Note 14)	1,985	2,163
Total Noncurrent Liabilities	100,122	89,491
Total Liabilities	\$ 119,112	\$ 110,234
DEFERRED INFLOWS OF RESOURCES (Note 6)	\$ 2,137	\$ 2,193
NET POSITION		
Net Investment in Capital Assets	\$ 85,254	\$ 78,243
Restricted Expendable For:		
Expendable:		
Gifts, Grants and Contracts	1,243	345
Student Loans	5,841	6,323
Capital Projects	168	627
Debt Service	120	184
OPEB Asset	5,647	526
Unrestricted (Note 9)	(10,428)	(3,565)
Total Net Position	\$ 87,845	\$ 82,683

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF FINANCIAL POSITION

Western Oregon University Development Foundation - Component Unit

As of June 30,	2021	2020 (restated)
	(In thousands)	
ASSETS		
Cash and Cash Equivalents	\$ 543	\$ 451
Investments (Note 2)	23,638	18,590
Pledges Receivable	44	61
Contributions receivable	1,833	2,833
Due from WOU	446	108
Property and Equipment, Net	135	140
Total Assets	\$ 26,639	\$ 22,183
LIABILITIES		
Accounts Payable and Accrued Liabilities	\$ 30	\$ 26
Annuities Payable	939	847
Total Liabilities	969	873
NET ASSETS		
Without Donor Restrictions		
Undesignated	3,669	522
Designated	634	929
With Donor Restrictions		
Purpose Restrictions	6,781	5,617
Perpetual Restrictions	14,586	14,242
Total Net Assets	25,670	21,310
Total Liabilities & Net Assets	\$ 26,639	\$ 22,183

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Western Oregon University

For the Years Ended June 30,	2021	2020
	(In thousands)	
OPERATING REVENUES		
Student Tuition and Fees (Net of Allowances of \$16,101 and \$16,557, respectively)	\$ 29,037	\$ 25,578
Federal Grants and Contracts	6,015	6,186
State and Local Grants and Contracts	1,515	813
Nongovernmental Grants and Contracts	-	251
Educational Department Sales and Services	484	565
Auxiliary Enterprises Revenues (Net of Allowances of \$1,004 and \$1,556, respectively)	7,082	15,481
Other Operating Revenues	2,677	2,369
Total Operating Revenues	46,810	51,243
OPERATING EXPENSES		
Instruction	35,628	41,185
Research	1,028	624
Public Service	3,419	1,217
Academic Support	8,861	10,258
Student Services	7,917	8,340
Auxiliary Programs	17,487	23,199
Institutional Support	8,327	7,973
Operation and Maintenance of Plant	4,426	5,446
Student Aid	9,979	8,997
Other Operating Expenses	5,795	6,743
Total Operating Expenses (Note 11)	102,867	113,982
Operating Loss	(56,057)	(62,739)
NONOPERATING REVENUES (EXPENSES)		
Government Appropriations (Note 12)	29,981	28,202
Federal and State Grants	21,318	17,116
Gifts	1,843	1,482
Investment Activity (Note 10)	805	1,831
Gain/(Loss) on Sale of Assets	2	80
Interest Expense	(1,688)	(2,268)
Other Nonoperating Items	329	37
Net Nonoperating Revenues	52,590	46,480
Loss Before Other Nonoperating Revenues	(3,467)	(16,259)
Debt Service Appropriations (Note 13)	382	382
Capital Grants and Gifts	8,247	10,155
Total Other Nonoperating Revenues	8,629	10,537
Increase/(Decrease) In Net Position	5,162	(5,722)
NET POSITION		
Beginning Balance	82,683	88,405
Ending Balance	\$ 87,845	\$ 82,683

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF ACTIVITIES

Western Oregon University Development Foundation - Component Unit

For the Years Ended June 30,	2021			2020 (restated)		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
	(In thousands)					
REVENUES						
Contributions	\$ 684	\$ 1,360	\$ 2,044	\$ 800	\$ 5,353	\$ 6,153
Net Investment Return	207	4,383	4,590	35	591	626
Miscellaneous	14	72	86	11	231	242
Total Revenues	905	5,815	6,720	846	6,175	7,021
NET ASSETS RELEASED FROM RESTRICTIONS	4,307	(4,307)	-	1,260	(1,260)	-
EXPENSES						
University and Scholarships Program	1,758	-	1,758	1,826	-	1,826
Managerial and General	291	-	291	400	-	400
Fundraising	311	-	311	444	-	444
Total Expenses	2,360	-	2,360	2,670	-	2,670
CHANGE IN NET ASSETS	2,852	1,508	4,360	(564)	4,915	4,351
NET ASSETS, Beginning of Year	1,451	19,859	21,310	2,015	14,944	16,959
NET ASSETS, End of Year	\$ 4,303	\$ 21,367	\$ 25,670	\$ 1,451	\$ 19,859	\$ 21,310

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
Western Oregon University

For the Years Ended June 30,	2021	2020
	(In thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Tuition and Fees	\$ 30,017	\$ 26,994
Grants and Contracts	5,756	8,911
Educational Department Sales and Services	483	565
Auxiliary Enterprises Operations	7,058	15,860
Payments to Employees for Compensation and Benefits	(69,029)	(76,894)
Payments to Suppliers	(15,433)	(19,087)
Student Financial Aid	(9,694)	(8,297)
Other Operating Receipts	2,631	2,202
Net Cash Used by Operating Activities	(48,211)	(49,746)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Government Appropriations	29,981	28,202
Federal and State Grants	16,247	17,116
Other Gifts and Private Contracts	1,843	1,284
Net Internal Agency Fund Payments	(14)	29
Net Cash Provided by Noncapital Financing Activities	48,057	46,631
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Debt Service Appropriations	382	382
Capital Grants and Gifts	10,435	10,158
Bond Proceeds from Capital Debt	-	-
Sales of Capital Assets	28	80
Purchases of Capital Assets	(11,756)	(15,736)
Interest Payments on Capital Debt	(1,938)	(2,199)
Principal Payments on Capital Debt	(1,560)	(2,279)
Net Cash Used by Capital and Related Financing Activities	(4,409)	(9,594)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Sales (Purchases) of Investments	(3,964)	12,626
Income on Investments and Cash Balances	759	1,997
Net Cash Provided (Used) by Investing Activities	(3,205)	14,623
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(7,768)	1,914
CASH AND CASH EQUIVALENTS		
Beginning Balance	23,281	21,367
Ending Balance	\$ 15,513	\$ 23,281

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS, continued
Western Oregon University

For the Years Ended June 30,	2021	2020
	(In thousands)	
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	(56,057)	\$ (62,739)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation Expense	6,637	6,465
Changes in Assets and Liabilities:		
Accounts Receivable	(1,119)	2,527
Notes Receivable	664	610
Inventories	27	(153)
Prepaid Expenses	(253)	(158)
Accounts Payable and Accrued Liabilities	(614)	785
Long-Term Liabilities	(113)	(155)
Unearned Revenue	(411)	153
Net Pension Liability and Related Deferrals	8,219	3,095
OPEB (Asset)/Liability and Related Deferrals	(5,191)	(176)
NET CASH USED BY OPERATING ACTIVITIES	\$ (48,211)	\$ (49,746)
NONCASH INVESTING, NONCAPITAL FINANCING, AND CAPITAL AND RELATED FINANCING TRANSACTIONS		
Increase (Decrease) in Fair Value of Investments Recognized as a Component of Investment Activity	\$ (46)	\$ (166)
Capital assets acquired through capital lease	\$ 110	\$ 399
Refunding		
New bonds issued	\$ 12,015	\$ -
Old bonds refunded	\$ (11,138)	\$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Western Oregon University (WOU or university) is governed by the Western Oregon University Board of Trustees (Board), a citizen board appointed by the Governor with confirmation by the State Senate. WOU is located in Monmouth, Oregon.

The financial reporting entity includes WOU and the Western Oregon University Development Foundation (foundation), which is reported as a discretely presented component unit under the guidelines established by the Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Discretely presented means that the statements are included separately in the financial report. See Note 19 for additional information relating to this component unit. The Governor of the State of Oregon (state) appoints the WOU Board, and because WOU receives some financial support from the state, WOU is a discretely presented component unit of the state and is included in the state's comprehensive annual financial report.

B. Financial Statement Presentation

WOU's financial accounting records are maintained in accordance with U.S. generally accepted accounting principles as prescribed in applicable pronouncements of the GASB. The financial statement presentation required by GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities—an amendment of GASB Statement No. 34, modified by GASB Statement No. 65, Items Previously Reported as Assets and Liabilities*, provides a comprehensive, entity-wide perspective of WOU's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expenses, changes in net position, and cash flows.

In preparing the financial statements, interfund transfers between university funds and internal revenues and expenses associated with self-supporting auxiliary and service center operations have been eliminated. Unless otherwise stated, dollars are presented in thousands.

Financial statements of the foundation are discretely presented because of the difference in its reporting model. The foundation's financial statements are prepared in accordance with the pronouncements of the Financial Accounting Standards Board (FASB). As such, certain revenue recognition criteria and presentation features are different from GASB revenue criteria and presentation. Accordingly, those financial statements have been reported on separate pages following the respective counterpart financial statements of the university. No modifications have been made to the foundation's financial information included in the university's financial report.

C. Basis of Accounting

For financial reporting purposes, WOU is considered a special-purpose government engaged only in business-type activities. Accordingly, the WOU financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when incurred.

NEWLY IMPLEMENTED ACCOUNTING STANDARDS

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. GASB Statement No 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement establishes criteria for identifying fiduciary activities and guidance on how to report activities meeting the criteria in a fiduciary fund in the basic financial statements. The Statement is effective for the fiscal year ending June 30, 2021. The implementation of GASB 84 does not have a significant impact on the financial statements of the university.

UPCOMING ACCOUNTING STANDARDS

In June 2017, GASB issued Statement No. 87, *Leases*. GASB Statement No. 87 improves the accounting and financial reporting for leases and is effective for the fiscal year ending June 30, 2022. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. This Statement will substantially impact the university's lease accounting and reporting.

Between July 2019 and June 2020, GASB issued the following statements which do not currently apply to WOU, but may under certain circumstances: Statement No. 92, *Omnibus 2020*; Statement No. 93, *Replacement of Interbank Offered Rates*; Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; Statement No. 96, *Subscription-Based Information Technology Arrangements*.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

D. Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with original maturities of three months or less. Cash and cash equivalents consist of: cash on hand, cash and investments held by the state in the Oregon Short-Term Fund (OSTF), and cash held by U.S. Bank as required by the U.S. Department of Education for Title IV funds.

E. Investments

Investments are reported at fair value as determined by market prices. Unrealized gains or losses on investments are reported as investment activity in the Statement of Revenues, Expenses, and Changes in Net Position.

Investments are classified as noncurrent assets in the Statement of Net Position.

F. Receivables

Accounts receivable consists primarily of tuition and fees charged to students and auxiliary enterprise services provided to students, faculty and staff. Accounts receivable for tuition and fee charges are recorded net of estimated uncollectable amounts in accordance with generally accepted accounting principles. Grants and contracts receivable include amounts due from federal, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the university's grants and contracts. Capital construction receivables include amounts due from the state in connection with reimbursement of allowable expenditures made pursuant to the grant agreements between the university and the state for facilities projects funded by the state.

Notes receivable consist primarily of student loans receivable due from the federal Perkins Loan Program and from other loans administered by the university. Construction reimbursements loan receivables are amounts receivable from the state in connection with reimbursement of allowable expenditures made pursuant to the contracts between the university and the state for facilities projects funded by the university. Construction Reimbursements can be current or long-term depending on the estimated timing of completion of construction projects. WOU does not currently hold any notes receivable from the state related to construction reimbursements.

G. Inventories

Inventories are recorded at cost, with cost being generally determined by a first-in, first-out or average basis. Inventories consist primarily of supplies in storerooms and physical plant stores.

H. Capital Assets

Capital assets are recorded at cost on the date acquired or at acquisition value on the date donated. WOU capitalizes equipment with unit costs of \$5 thousand or more and an estimated useful life of greater than one year. WOU capitalizes real property expenditures that increase the functionality and/or extend the useful life of the real property if total expenditures meet or exceed \$50 thousand, depending on the type of real property.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 15 to 50 years for buildings, 10 to 20 years for infrastructure and land improvements, 10 years for library books and 5 to 11 years for equipment. Amortization terms of intangible assets vary depending on the factors relating to the specific asset. Depreciation is not applied to land, museum collections, works of art or historical treasures, or library special collections.

I. Unearned Revenues

Unearned revenues include amounts received for tuition and fees, grants and contracts, and auxiliary enterprises activities in which cash has been received, but revenues will be earned in subsequent fiscal year(s).

J. Compensated Absences

WOU accrues a liability for vacation leave and other compensated absences that were earned but not used during the current or prior fiscal year for which employees can receive compensation in a future period. An estimate is made to allocate this liability between its current and noncurrent components.

Sick leave is recorded as an expense when paid.

K. Net Pension Liability

The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, are actuarially determined at the system-wide Plan level and are allocated to employers based on their proportionate share. WOU is included in the proportionate share for all state agencies. The university's proportionate share of all state agencies is allocated to WOU by the Oregon State Department of Administrative Services. Investments are reported at fair value.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

L. Other Postemployment Benefits (OPEB) Liabilities and Asset

The OPEB liabilities and asset, deferred outflows of resources and deferred inflows of resources related to PERS, PEBB, OPEB, and OPEB expense, are actuarially determined at the system-wide Plan level and are allocated to employers based on their proportionate share. WOU is included in the proportionate share for all state agencies. The university's proportionate share of all state agencies is allocated to WOU by the State of Oregon Department of Administrative Services. Investments are reported at fair value.

M. Deferred Outflows and Deferred Inflows of Resources

Deferred outflows of resources represent the consumption of net position in one period that is applicable to future periods. These deferred outflows have a positive effect on net position that is similar to assets, but they are not considered assets. Deferred inflows of resources represent the acquisition of net position that is applicable to future periods. These deferred inflows have a negative effect on net position, but they are not considered liabilities. Deferred outflows and inflows are related to defined benefit pension plans and defined benefit OPEB plans. *See Note 6 Deferred Inflows and Deferred Outflows of Resources, Note 13 Employee Retirement Plans and Note 14 Other Postemployment Benefit Plans (OPEB) for additional information.*

N. Net Position

WOU's net position is classified as follows:

NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets represents the total investment in capital assets, net of accumulated depreciation and amortization, less outstanding debt obligations related to those capital assets.

RESTRICTED – EXPENDABLE

Restricted expendable includes resources which WOU is legally or contractually obligated to spend in accordance with restrictions imposed by external parties.

UNRESTRICTED

Unrestricted are resources that may be used at the discretion of the Board.

O. Restricted/Unrestricted Resources

The university has no formal policy addressing which resources to use when both restricted and unrestricted net position are available for the same purpose. University personnel decide which resources to use at the time expenses are incurred. Factors used to determine which resources to use include relative priorities of the university in accordance with the university's strategic initiatives and externally imposed matching requirements of certain restricted funds. Major capital purchases are many times split funded from multiple restricted and unrestricted funding sources.

P. Endowments

There are no amounts reported as Nonexpendable Endowments on the Statement of Net Position. Endowments that benefit WOU are owned and reported by the WOU Development Foundation.

The Board established a quasi-endowment in 2019. The quasi-endowment was funded with \$1 million.

The foundation policy is to annually distribute, for spending purposes to the university, four percent of the preceding 20 quarter moving average of the market value of the endowment funds and to maintain the purchasing power of the funds as nearly as prudent investment permits.

Q. Income Taxes

WOU is treated as a governmental entity for tax purposes. As such, WOU is generally not subject to federal and state income taxes. However, WOU remains subject to income taxes on any income that is derived from a trade or business regularly carried on and not in furtherance of the purpose for which it was granted exemption from income taxes. No income tax is recorded for the years ended June 30, 2021 or 2020, because there is no significant amount of taxes on such unrelated business income for WOU.

R. Revenues and Expenses

WOU has classified its revenues and expenses as either operating or nonoperating according to the following criteria:

Operating revenues and expenses generally have the characteristics of exchange transactions. These transactions can be defined as an exchange in which two or more entities both receive and sacrifice value, such as purchases and sales of goods or services. Examples of operating revenues include student tuition and fees, sales and services of auxiliary enterprises, most federal, state and local grants and contracts, and other operating revenues. Examples of operating expenses include employee compensation and benefits, scholarships and fellowships, utilities, supplies and other services, professional fees, and depreciation.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Nonoperating revenues and expenses generally have the characteristics of nonexchange transactions. In a nonexchange transaction, WOU receives value without directly giving equal value in exchange. Examples of nonoperating revenues include state appropriations, nonexchange grants, gifts, investment activity, and contributions. Nonoperating expenses are defined in GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, *Basic Financial Statement - and Management's Discussion and Analysis - for State and Local Governments*. Examples of nonoperating expenses include interest on capital debt and loss on sale of assets.

S. State Support

WOU receives support from the state in the form of general fund and lottery appropriations and debt service appropriations for some Oregon Department of Energy loans. See Note 12 Government Appropriations for details on appropriations.

In addition to appropriations, the state provides funding for plant facilities on the university's campus. Capital projects for new facilities and capital improvements and repair are funded by philanthropy, campus paid debt and resources, and state-paid debt. The state legislature considers projects from all seven public universities for allocation of Oregon's bonding capacity. Funds for capital projects funded by state-paid debt are provided through grant agreements between WOU and the State. Revenue is recorded as Capital Grants in the Statement of Revenues, Expenses and Changes in Net Position when appropriate expenditures are reimbursable per the grant agreements. Funds for capital projects funded by campus paid debt can also be funded through Oregon's bonding capacity. At the time that the bonds are sold the state instructs WOU to record a liability for the debt and a receivable for construction reimbursements. The receivable is reduced as expenditures on the capital project are completed and reimbursed by the State.

Facilities funded by philanthropy, state-paid debt and campus paid debt are reflected as completed assets or construction in progress in the Statement of Net Position. The obligations for the bonds issued by the state are not obligations of WOU. WOU is obligated to pay contracts for projects funded by campus paid debt. These contracts are included as current and long-term liabilities in the Statement of Net Position.

T. Allowances

Student tuition and fees and campus housing fees included in auxiliary enterprises revenues are reported net of scholarship allowances. A scholarship allowance is the difference between the university's stated rates and charges, and the amounts actually paid by students and/or third parties making payments on behalf of the students. Under this approach, scholarships awarded by the university are considered as reductions in tuition and fee revenues rather than as expenses. Additionally, certain governmental grants, such as Pell grants, and payments from other federal, state or nongovernmental programs, are required to be recorded as either operating or nonoperating revenues in the university's financial statement. To the extent that revenues from such programs are applied to tuition, fees, and other student charges, the university has reported a corresponding scholarship allowance.

WOU has three types of allowances that net into tuition and fees and auxiliary enterprise revenues. Tuition and housing waivers, provided directly by WOU, amounted to \$6,692 and \$6,615 for the fiscal years ended 2021 and 2020, respectively. Revenues from financial aid programs (e.g. Pell Grants, Supplemental Educational Opportunity Grants, and Oregon Opportunity Grants) used for paying student tuition and fees and campus housing was estimated to be \$8,853 and \$9,894 for the fiscal years ended 2021 and 2020, respectively. Bad debt expense is included as an allowance to operating revenues and is estimated to be \$1,560 and \$1,604 for the fiscal years ended 2021 and 2020, respectively.

U. Federal Student Loan Programs

WOU receives proceeds from the Federal Direct Student Loan Program. Since WOU transmits this grantor supplied moneys without having administrative or direct financial involvement in the program, these loans are reported in an internal agency fund. Federal student loans received by WOU students but not reported in operations was \$18,987 and \$23,745 for the fiscal years ended 2021 and 2020, respectively.

V. Deposit Liabilities

Deposit Liabilities primarily consist of fund balances held by WOU on behalf of student groups and organizations that account for activities in the WOU accounting system and whose cash is part of the cash held on deposit with the Oregon State Treasury.

W. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that could affect the reported amounts of assets and deferred outflow of resources, liabilities and deferred inflow of resources, revenues and expenses, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

2. CASH AND INVESTMENTS

At June 30, 2021, and 2020, the majority of WOU's cash and investments were held in custody with the Oregon State Treasury (OST). The OST manages these invested assets through several commingled investment pools. The operating funds of WOU are commingled with cash and investments from other public universities in Oregon and referred to collectively as the Public University Fund (PUF). The investments held in the PUF are managed by the OST and administered by the statutorily defined designated university, currently Oregon State University. WOU is a participant in the PUF investment pools along with other public universities from the State. Each underlying investment pool has an investment policy and set of objectives identifying risk and return parameters for the respective investment pool. The OST invests these deposits in high grade, dollar-denominated, short and intermediate-term fixed income securities. The Oregon Investment Council (OIC) provides oversight and counsel on the investment policies for each investment pool held in the PUF.

In general, deposits and investment securities as described below are exposed to various risks such as credit, concentration of credit, custodial credit, interest rate and foreign currency. Although the objective of each investment pool is to preserve capital within defined risk parameters, it is likely that the value of the investment securities will fluctuate during short periods of time, and it is possible that such changes could materially affect the amounts reported in the financial statements. For more information on the investment risk exposure, see Note 2.B below.

For full disclosure regarding cash and investments managed by the OST, a copy of the OST audited annual financial report may be obtained by writing to the Oregon State Treasury, 350 Winter St, NE, Suite 100, Salem, OR 97301-3896 or by linking via the internet at: www.oregon.gov/treasury/Reports/Pages/Annual-Reports.aspx

A. Cash and Cash Equivalents

Cash and Cash Equivalents are classified as current and noncurrent which include both restricted and unrestricted cash and are summarized as follows:

	June 30, 2021	June 30, 2020
Current		
Unrestricted	\$ 3,511	\$ 13,710
Unrestricted Cash Reserve	588	570
Debt Service Cash Reserve	2,249	887
Quasi-Endowment	911	56
Restricted For:		
Student Aid	1,711	2,104
Debt Service	639	303
Payroll Vendor Payments	4,992	4,634
Student Groups and Campus Organizations	84	186
Title IV Perkins Loan Cash	815	812
Petty Cash	13	19
Total	\$ 15,513	\$ 23,281

DEPOSITS WITH OREGON STATE TREASURY

WOU maintains the majority of its cash balances on deposit with OST. These deposits at the OST are held, on a pooled basis as described above, in the Oregon Short-Term Fund (OSTF). The OSTF is a short-term cash and investment pool available for use by all state agencies or by agreement for related state agencies, such as WOU. The OST invests these deposits in high-grade short-term investment securities. While WOU is not required by statute to collateralize deposits, the university has a contractual obligation with the OST to collateralize deposits within 24 hours of receipt. At the fiscal year ended June 30, 2021 and 2020, WOU cash and cash equivalents on deposit at OST were \$14,685 and \$22,449, respectively.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

CUSTODIAL CREDIT RISK—DEPOSITS

Custodial credit risk is the risk that, in the event of a financial institution failure, cash deposits will not be returned to a depositor. The university and the state do not have formal policies regarding custodial credit risk for deposits. However, banking regulations and Oregon Revised Statute (ORS) Chapter 295 establish the insurance and collateral requirements for deposits in the OSTF. WOU cash balances held on deposit at the OST are invested continuously, therefore custodial credit risk exposure to the OST is low. Additionally, cash balances on deposit with US Bank are collateralized, therefore invested continuously, resulting in low custodial credit risk.

FOREIGN CURRENCY RISK—DEPOSITS

Deposits in foreign currency run the risk of changing value due to fluctuations in foreign exchange rates. Per PUF policy, all deposits are in U.S. currency and therefore not exposed to foreign currency risk.

OTHER DEPOSITS

For the years ended June 30, 2021, and 2020, WOU had cash at US Bank held for Title IV Perkins Loans of \$815 and \$812, respectively. Additionally, for the years ended June 30, 2021 and 2020, WOU had vault and petty cash balances of \$13 and \$19, respectively.

B. Investments

The majority of WOU's operating funds are invested in the PUF. University investments in the PUF are invested in the Core Bond Fund (CBF) managed by the OST. The CBF invests primarily in intermediate-term fixed income securities and is managed with an investment objective to maximize total return (i.e., principal and income) over an intermediate time horizon within stipulated risk parameters. The CBF is actively managed to maintain an average duration of four to five years, through a diversified portfolio of quality, investment grade fixed income securities as defined in the portfolio guidelines.

Additionally, board designated quasi-endowment assets are managed separately by the State Treasury, invested in mutual and/or index funds, and directed by external investment managers who are under contract to the OIC. Per policy, the endowment assets have a medium to long-term time horizon. As such, the assets are invested with a medium-term horizon while maintaining a prudent level of risk.

All investments are managed as a prudent investor would do, exercising reasonable care, skill and caution. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and such changes could materially affect the amounts reported in the Statement of Net Position.

Significant events in domestic and international investment markets or aggressive action by the Federal Open Market Committee to influence both short and long-term interest rates contribute to price volatility. Consequently, the fair value of WOU's investments is exposed to price volatility which could result in a substantial change in the fair value of certain investments from the amounts reported as of June 30, 2021 and 2020.

Investments are all classified as noncurrent and include both restricted and unrestricted funds. At June 30, 2021 and 2020, WOU had a total of \$16,754 and \$12,744 in investments, respectively.

Investments of the WOU discretely presented component unit are summarized at fair value as follows:

	<u>June 30,</u> <u>2021</u>	<u>June 30,</u> <u>2020</u>
Investment Type:		
Marketable Securities	\$ 23,353	\$ 17,632
Money Market Funds and Cash	236	912
Cash Value of Life Insurance Policies	49	46
Total Investments	\$ 23,638	\$ 18,590

CREDIT RISK

Credit risk is the risk that the issuer of an investment fails to fulfill its obligations. WOU has an investment policy for each segment of its investment portfolio. As of June 30, 2021, approximately 94.5 percent of investments in the CBF were subject to credit risk reporting. Fixed income securities rated by the credit agencies as BBB to AAA, indicating the issuer has a strong capacity to pay principal and interest when due, totaled \$223,564, or 82.8 percent of the PUF Core Bond

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Fund. Fixed income securities which have not been evaluated by the rating agencies totaled \$31,546, or 11.7 percent of the PUF Core Bond Fund. The PUF Core Bond Fund totaled \$255,110, of which WOU owned \$15,509, or 5.7 percent. As of June 30, 2021, WOU's endowment assets managed by the State Treasury are invested in commingled funds and do not have independently published ratings.

As of June 30, 2020, approximately 91.5 percent of investments in the CBF were subject to credit risk reporting. Fixed income securities rated by the credit agencies as BBB to AAA, indicating the issuer has a strong capacity to pay principal and interest when due, totaled \$120,344, or 62.6 percent of the PUF Core Bond Fund. Fixed income securities which have not been evaluated by the rating agencies totaled \$55,753, or 29 percent of the PUF Core Bond Fund. The PUF Core Bond Fund totaled \$192,396, of which WOU owned \$11,737, or 6.1 percent.

CUSTODIAL CREDIT RISK

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the university will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The OIC has no formal policy regarding the holding of securities by a custodian or counterparty. For the years ended June 30, 2021, and 2020, the university's investments were exposed to custodial credit risk indirectly through the OST. At June 30, 2021 and 2020, none of the investment securities were uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the university's name.

CONCENTRATION OF CREDIT RISK

Concentration of credit risk refers to potential losses if total investments are concentrated with one or few issuers. The PUF policy for reducing this risk for fixed income securities is that, with the exception of U.S. Government and Agency issues, no more than five percent of the bond portfolio, at par value, will be invested in securities of a single issuer or no more than three percent of the individual issue. The PUF held no securities from a single issuer that exceeded five percent of the bond portfolio.

FOREIGN CURRENCY RISK

Foreign currency risk is the risk that investments may lose value due to fluctuations in foreign exchange rates. Per PUF investment policy, all investments are to be in U.S. dollar denominated securities, therefore no amounts of the PUF CBF investments had reportable foreign currency risk at June 30, 2021 or 2020.

As of June 30, 2021, approximately 32.3 percent or \$403 of WOU endowments managed by the State Treasury were subject to foreign currency risk. As of June 30, 2020, 28.9 percent or \$291, of the quasi-endowment investments were held subject to foreign currency risk.

INTEREST RATE RISK

Investments in fixed income securities are subject to the risk that changes in interest rates will adversely affect the fair value of the investments. As of June 30, 2021, securities in the CBF held subject to interest rate risk totaling \$255,110 had an average duration of 4.04 years. As of June 30, 2021, WOU quasi-endowments managed through the State Treasury held subject to interest rate risk totaling \$485 had an average duration of 7.06 years. As of June 30, 2020, securities in the CBF held subject to interest rate risk totaling \$176,097 had an average duration of 3.77 years. As of June 30, 2020, WOU quasi-endowments managed through the State Treasury held subject to interest rate risk totaling \$280 had an average duration of 6.20 years. Duration measures the change in the value of a fixed income security that will result from a 1% change in interest rates.

FAIR VALUE MEASUREMENT

Investments are reported at fair value as determined by OST, based on a fair value hierarchy which prioritizes the input techniques used to measure fair value. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements:

- Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – Inputs other than quoted market prices that are observable for the asset, either directly or indirectly, including inputs in markets that are not considered to be active; and
- Level 3 – Inputs that are unobservable. These are only used if relevant Level 1 and Level 2 inputs are not available.

Inputs are used in applying valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. In addition to the underlying reported net asset values (NAV), which generally serve as the primary valuation input, other inputs may include liquidity factors and broad credit data. An investment's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The fair value of WOU's investments in the PUF are based on the investments' net asset value (NAV) per share provided by the Treasury. Fair value measurements for the university's investments in the CBF at June 30, 2021 and 2020 totaled \$15,509 and \$11,737, respectively.

WOU's quasi-endowment assets are based upon the investments' fair value measurements and are as follows:

	June 30, 2021	June 30, 2020
Level 1	\$ 485	\$ 443
Level 2	760	563
Total	\$ 1,245	\$ 1,006

C. Securities Lending

State's securities pursuant to a form of loan agreement. Both the state and borrowers maintain the right to terminate all securities lending transactions on demand. WOU's cash on deposit with the OST is subject to securities lending. There were no significant violations of the provisions of securities lending agreements during the years ended June 30, 2021, and 2020.

During the year, State Street had the authority to lend short-term, fixed income, and equity securities and receive as collateral U.S. dollar and foreign currency cash, U.S. government and agency securities, and foreign sovereign debt of Organization of Economic Cooperation and Development countries. Borrowers were required to deliver collateral for each loan equal to not less than 102 percent of the market value of the loaned U.S. security. The custodian did not have the ability to pledge or sell collateral securities absent a borrower default, and during the year the state did impose restrictions on the amount of the loans that the custodian made on its behalf. The OST is fully indemnified by the custodian against losses due to borrower default. There were no losses during the year from the failure of borrowers to return loaned securities.

State Street, as lending agent, has created a fund to reinvest cash collateral received on behalf of the OSTF and Oregon state agencies and related agencies, including WOU. As permitted under the fund's Declaration of Trust (Declaration), participant purchases and redemptions are transacted at \$1 per unit ("constant value") based on the amortized cost of the fund's investments. Accordingly, the securities lending collateral held and the obligation to the lending agent are both stated at constant value on the statement of net position.

The fair value of investments held by the fund is based upon valuations provided by a recognized pricing service. These funds are not registered with the Securities and Exchange Commission, but the custodial agent is subject to the oversight of the Federal Reserve Board and the Massachusetts Commissioner of Banks. No income from the funds was assigned to any other funds.

The maturities of investments made with the cash collateral generally do not match the maturities of the securities loaned. Since the securities loaned are callable on demand by either the lender or borrower, the life of the loans at June 30, 2021, and 2020, is effectively one day. As of June 30, 2021, and 2020, the state had no credit risk exposure to borrowers because the amounts owed to borrowers exceeded the amounts borrowers owed to the State.

The fair value of the university's share of securities lending balances on loan comprised the following:

	June 30, 2021	June 30, 2020
Investment Type		
U.S. Treasury and Agency Securities	\$ 329	\$ 764
Domestic Fixed Income Securities	253	77
Total	\$ 582	\$ 841

The fair value of the university's share of total cash and securities collateral received as of June 30, 2021, and 2020 was \$594 and \$858, respectively. The fair value of the university's share of investments purchased with cash collateral as of June 30, 2021, and 2020 was \$264 and \$491, respectively.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

3. ACCOUNTS RECEIVABLE

Accounts Receivable comprised the following:

	June 30, 2021	June 30, 2020
Student Tuition and Fees	\$ 13,095	\$ 13,306
Federal Grants and Contracts	8,679	2,319
State Capital Construction Grants and Contracts	1,109	3,298
Auxiliary Enterprises and Other Operating Activities	1,996	1,923
State, Other Government, and Private Gifts, Grants and Contracts	493	73
Other	156	420
	<u>25,528</u>	<u>21,339</u>
Less: Allowance for Doubtful Accounts	(8,684)	(8,496)
Accounts Receivable, Net	<u>\$ 16,844</u>	<u>\$ 12,843</u>

4. NOTES RECEIVABLE

Student loans made through the Federal Perkins Loan Program are funded through interest earnings and repayment of loans. Federal Perkins loans deemed uncollectable are assigned to the U.S. Department of Education for collection. WOU has provided an allowance for uncollectable loans, which in management's opinion, will absorb loans that will ultimately be written off.

Institutional and Other Student Loans include loans offered through the university itself and other various forms of non-federal loans programs. Notes Receivable comprised the following:

	June 30, 2021			June 30, 2020		
	Current	Noncurrent	Total	Current	Noncurrent	Total
Institutional and Other						
Student Loans	\$ 229	\$ 4	\$ 233	\$ 439	\$ 4	\$ 443
Federal Student Loans	424	1,908	2,332	546	2,455	3,001
	<u>653</u>	<u>1,912</u>	<u>2,565</u>	<u>985</u>	<u>2,459</u>	<u>3,444</u>
Less: Allowance for Doubtful Accounts	(269)	(312)	(581)	(450)	(346)	(796)
Notes Receivable, Net	<u>\$ 384</u>	<u>\$ 1,600</u>	<u>\$ 1,984</u>	<u>\$ 535</u>	<u>\$ 2,113</u>	<u>\$ 2,648</u>

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

5. CAPITAL ASSETS

The following schedule reflects the changes in capital assets:

	Balance July 1, 2019	Additions	Transfer Completed Assets	Retire. And Adjust.	Balance June 30, 2020	Additions	Transfer Completed Assets	Retirements and Adjustments	Balance June 30, 2021
Capital Assets,									
Non-depreciable/Non-amortizable:									
Land	\$ 5,680	\$ -	\$ -	\$ -	\$ 5,680	\$ -	\$ -	\$ -	\$ 5,680
Capitalized Collections	667	-	-	-	667	1	-	-	668
Construction in Progress	8,443	10,309	(9,974)	-	8,778	11,043	(430)	-	19,391
Total Capital Assets,									
Non-depreciable/Non-amortizable	14,790	10,309	(9,974)	-	15,125	11,044	(430)	-	25,739
Capital Assets, Depreciable/ Amortizable:									
Equipment	11,196	1,056	-	(417)	11,835	780	-	(163)	12,452
Library Materials	5,591	41	-	(134)	5,498	44	-	(332)	5,210
Buildings	168,783	4,013	9,974	-	182,770	-	430	-	183,200
Land Improvements	5,429	-	-	-	5,429	-	-	-	5,429
Improvements Other Than Buildings	2,919	-	-	-	2,919	165	-	-	3,084
Infrastructure	6,864	362	-	-	7,226	-	-	-	7,226
Intangible Assets	1,870	-	-	-	1,870	110	-	-	1,980
Total Capital Assets,									
Depreciable/Amortizable	202,652	5,472	9,974	(551)	217,547	1,099	430	(495)	218,581
Less Accumulated Depreciation/ Amortization for:									
Equipment	(8,499)	(974)	-	417	(9,056)	(979)	-	-	(10,035)
Library Materials	(5,177)	(101)	-	134	(5,144)	(81)	-	136	(5,089)
Buildings	(74,619)	(4,623)	-	-	(79,242)	(4,841)	-	332	(83,751)
Land Improvements	(3,358)	(242)	-	-	(3,600)	(243)	-	-	(3,843)
Improvements Other Than Buildings	(1,817)	(226)	-	-	(2,043)	(201)	-	-	(2,244)
Infrastructure	(3,980)	(299)	-	-	(4,279)	(286)	-	-	(4,565)
Intangible Assets	(1,871)	-	-	-	(1,871)	(7)	-	-	(1,878)
Total Accumulated Depreciation/ Amortization	(99,321)	(6,465)	-	551	(105,235)	(6,638)	-	468	(111,405)
Total Capital Assets, Net	\$ 118,121	\$ 9,316	\$ -	\$ -	\$ 127,437	\$ 5,505	\$ -	\$ (27)	\$ 132,915
Capital Assets Summary									
Capital Assets, Non-depreciable/ Non-amortizable	\$ 14,790	\$ 10,309	\$ (9,974)	\$ -	\$ 15,125	\$ 11,044	\$ (430)	\$ -	\$ 25,739
Capital Assets, Depreciable/ Amortizable	202,652	5,472	9,974	(551)	217,547	1,099	430	(495)	218,581
Total Cost of Capital Assets	217,442	15,781	-	(551)	232,672	12,143	-	(495)	244,320
Less Accumulated Depreciation/ Amortization	(99,321)	(6,465)	-	551	(105,235)	(6,638)	-	468	(111,405)
Total Capital Assets, Net	\$ 118,121	\$ 9,316	\$ -	\$ -	\$ 127,437	\$ 5,505	\$ -	\$ (27)	\$ 132,915

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

6. DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

	June 30, 2021	June 30, 2020
Deferred Outflows of Resources		
Pension		
Contributions Subsequent to the Measurement Date	\$ 3,993	\$ 4,432
Changes in Assumptions	2,651	5,047
Net Difference Between Projected and Actual Earnings on Plan Investments	5,807	-
Differences Between Contributions and Proportionate Share of Contributions	-	39
Change in Proportionate Share	1,589	1,326
Difference Between Expected and Actual Experience	2,174	2,051
OPEB		
Contributions Subsequent to the Measurement Date	91	275
Changes in Assumptions	48	52
Change in Proportionate Share	1,715	2
Difference Between Expected and Actual Earnings	484	-
Total Deferred Outflows	\$ 18,552	\$ 13,224
Deferred Inflows of Resources		
Pension		
Differences Between Contributions and Proportionate Share of Contributions	\$ 1,029	\$ 548
Changes in Assumptions	93	-
Change in Proportionate Share	-	171
Net difference Between Projected and Actual Earnings on Plan Investments	-	1,055
OPEB		
Net difference Between Projected and Actual Earnings on Plan Investments	-	34
Change in Proportionate Share	16	-
Difference Between Expected and Actual Experience	473	100
Changes in Assumptions	526	285
Total Deferred Inflows	\$ 2,137	\$ 2,193

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts Payable and Accrued Liabilities comprised the following:

	June 30, 2021	June 30, 2020
Services and Supplies	\$ 1,096	\$ 1,942
Payroll and Related	7,718	7,904
Accrued Interest	804	1,054
Perkins FCC Payable	592	535
Contract Retainage	747	329
	\$ 10,957	\$ 11,764

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

8. LONG-TERM LIABILITIES

Long-term liability activity was as follows:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Amount Due Within One Year	Long-Term Portion
Long-Term Debt						
Due to the State of Oregon:						
Contracts Payable	\$ 45,982	\$ 12,026	\$ (13,311)	\$ 44,697	\$ 1,969	\$ 42,728
Oregon Department of Energy Loans (SELP)	3,365	-	(259)	3,106	273	2,833
Total Long-Term Debt	49,347	12,026	(13,570)	47,803	2,242	45,561
Other Noncurrent Liabilities						
PERS pre-SLGRP Pooled Liability	3,024	-	(378)	2,646	347	2,299
Compensated Absences	2,323	1,995	(1,730)	2,588	1,788	800
Faculty Banked Credits	60	-	-	60	60	-
Capital Lease Payable	229	110	(126)	213	123	90
Total Other Noncurrent Liabilities	5,636	2,105	(2,234)	5,507	2,318	3,189
Total Long-Term Liabilities	\$ 54,983	\$ 14,131	\$ (15,804)	\$ 53,310	\$ 4,560	\$ 48,750
	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Amount Due Within One Year	Long-Term Portion
Long-Term Debt						
Due to the State of Oregon:						
Contracts Payable	\$ 48,249	\$ 12	\$ (2,279)	\$ 45,982	\$ 2,342	\$ 43,640
Oregon Department of Energy Loans (SELP)	3,612	-	(247)	3,365	262	3,103
Total Long-Term Debt	51,861	12	(2,526)	49,347	2,604	46,743
Other Noncurrent Liabilities						
PERS pre-SLGRP Pooled Liability	3,344	-	(321)	3,023	329	2,695
Compensated Absences	2,157	2,048	(1,882)	2,323	1,746	577
Faculty Banked Credits	60	-	-	60	60	-
Capital Lease Payable	-	399	(170)	229	115	114
Total Other Noncurrent Liabilities	5,561	2,447	(2,373)	5,635	2,250	3,386
Total Long-Term Liabilities	\$ 57,422	\$ 2,459	\$ (4,899)	\$ 54,982	\$ 4,854	\$ 50,129

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The schedule of principal and interest payments for WOU debt is as follows:

For the Year Ending June 30,	Contracts		Total	Principal	Interest
	Payable	SELP	Payments		
2022	\$ 3,625	\$ 398	\$ 4,023	\$ 2,100	\$ 1,923
2023	4,003	397	4,400	2,687	1,713
2024	4,261	398	4,659	3,050	1,609
2025	4,247	397	4,644	3,141	1,503
2026	4,267	398	4,665	3,272	1,393
2027-2031	19,222	1,781	21,003	15,748	5,255
2032-2036	12,656	-	12,656	9,836	2,820
2037-2041	8,272	-	8,272	7,552	720
2042-2046	278	-	278	276	2
Accreted Interest				142	(142)
				<u>\$ 47,803</u>	<u>\$ 16,796</u>
Total Future Debt Service	60,831	3,769	64,600		
Less: Interest Component of Future Payments	(16,134)	(663)	(16,797)		
Principal Portion of Future Payments	\$ 44,697	\$ 3,106	\$ 47,803		

The state periodically issues bonded debt which it then loans to the university for capital construction. WOU has entered into contract loan agreements with the state for the principal and interest amounts due. In addition, WOU also borrows funds from the Oregon Department of Energy. The state may periodically issue new debt to refund previously held debt. Per the contract and loan agreements, when this happens the state is required to pass the savings on to the university.

A. Contracts Payable

WOU has entered into loan agreements with the state for repayment of bonds issued by the state on behalf of WOU for capital construction and refunding of previously issued debt. WOU makes loan payments (principal and interest) to the state in accordance with the loan agreements. Loans, with effective yields ranging from 1.78 percent to 7.0 percent, are due serially through 2042.

During the fiscal year ended June 30, 2021, the state issued bonds for refunding of previously held debt which resulted in a net increase in WOU's contracts payable of \$876.

During the fiscal year ended June 30, 2020, the state did not issue any bonds which resulted in neither an increase or decrease to WOU's contracts payable.

B. Oregon Department of Energy Loans

WOU has entered into loan agreements with the state Department of Energy (DOE) Small-Scale Energy Loan Program (SELP) for energy conservation projects at WOU. WOU makes monthly loan payments (principal and interest) to the DOE in accordance with the loan agreements. SELP loans, with interest rates ranging from 4.33 percent to 4.64 percent, are due through 2031.

C. State and Local Government Rate Pool

Prior to the formation of the PERS state and local government rate pool (SLGRP), the state and community colleges were pooled together in the state and community college pool (SCCP), and local government employers participated in the Local Government Rate Pool (LGRP). These two pools combined to form the SLGRP effective January 1, 2002, at which time a transitional, pre-SLGRP liability was created. The pre-SLGRP liability is essentially a debt owed to the SLGRP by the SCCP employers. The balance of the pre-SLGRP pooled liability attributable to the state is being amortized over the period ending December 31, 2027. The liability is allocated by the State, based on salaries and wages, to all public universities, state proprietary funds and the government-wide reporting fund in the state's comprehensive annual financial report. Interest expense was paid by WOU in the amount of \$219 and \$246 for June 30, 2021, and 2020, respectively. Principal payments of \$378 and \$321 were applied to the liability for June 30, 2021, and 2020, respectively. ly. Principal payments of \$321 and \$279 were applied to the liability for June 30, 2020, and 2019, respectively.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

D. Faculty Banked Credits

Per the collective bargaining agreement (CBA) between the WOU Federation of Teachers and the university effective July 1, 2017, tenured or tenure-track faculty who teach individually designed courses outside of their tenured or tenure-track regular teaching load are eligible for credit banking compensation adjustments, subject to conditions in the CBA. Currently there are 20 eligible faculty members with banked credits who either may request a cash payment or paid faculty release time, which must be cashed out or used within the next five years. The total liability as of June 30, 2021 and 2020, was \$60.

E. Revolving Line of Credit

The university has an unused \$5,000 line of credit payable from all legally available university revenues, including tuition, fees, charges, rents, and other income to the extent they are not restricted in their use by law. The rate is fixed at 2.68 percent. The line of credit matures on December 31, 2024 and may be extended for one two-year period. In the event of default, the financial institution may exercise all rights, powers, and remedies as allowed by law.

9. UNRESTRICTED NET POSITION

Unrestricted net position is comprised of the following:

	June 30, 2021	June 30, 2020
University Operations	\$ 27,668	\$ 29,048
Unrestricted Quasi-Endowment	2,155	1,062
Net Pension Liability (See Note 14)	(49,387)	(37,199)
Other Post-Employment Benefits (OPEB) Liability (See Note 15)	(1,985)	(2,163)
Pension & OPEB Related Deferred Outflows (See Note 6)	18,552	13,224
Pension & OPEB Related Deferred Inflows (See Note 6)	(2,137)	(2,193)
State and Local Government Rate Pool Liability (See Note 8)	(2,646)	(3,023)
Compensated Absences Liability (See Note 8)	(2,588)	(2,261)
Faculty Credit Banking Liability (See Note 8)	(60)	(60)
Total Unrestricted Net Position	\$ (10,428)	\$ (3,565)

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

10. INVESTMENT ACTIVITY

Investment Activity details are as follows:

	June 30, 2021	June 30, 2020
Investment Earnings	\$ 486	\$ 1,436
Net Appreciation (Depreciation) of Investments	46	(166)
Royalties and Technology Transfer Income	5	16
Interest Income	20	37
Gain (Loss) on Sale of Investment	248	508
Total Investment Activity	\$ 805	\$ 1,831

11. OPERATING EXPENSES BY NATURAL CLASSIFICATION

The Statement of Revenues, Expenses and Changes in Net Position reports operating expenses by their functional classification. The following displays operating expenses by both the functional and natural classifications. The reporting of the net pension liability and OPEB asset and liabilities, as required by GASB Statement Nos. 68, 71 and 75, affects the reported compensation and benefit expenses of WOU.

June 30, 2021	Compensation and Benefits	Services and Supplies	Scholarships and Fellowships	Depreciation and Amortization	Other	Total
Instruction	\$ 33,601	\$ 1,714	\$ 313	\$ -	\$ -	\$ 35,628
Research	831	179	17	1	-	1,028
Public Services	2,859	555	3	-	2	3,419
Academic Support	6,881	1,980	-	-	-	8,861
Student Services	6,698	1,129	65	2	23	7,917
Auxiliary Services	8,322	6,265	480	2,420	-	17,487
Institutional Support	7,651	676	-	-	-	8,327
Operation & Maint. of Plant	4,237	189	-	-	-	4,426
Student Aid	15	1	9,234	-	729	9,979
Other	663	919	-	4,213	-	5,795
Total	\$ 71,758	\$ 13,607	\$ 10,112	\$ 6,636	\$ 754	\$ 102,867

June 30, 2020	Compensation and Benefits	Services and Supplies	Scholarships and Fellowships	Depreciation and Amortization	Other	Total
Instruction	\$ 37,246	\$ 3,591	\$ 343	\$ -	\$ 5	\$ 41,185
Research	555	66	-	1	2	624
Public Services	1,009	197	-	-	11	1,217
Academic Support	8,177	2,081	-	-	-	10,258
Student Services	7,128	1,108	72	8	24	8,340
Auxiliary Services	11,581	9,009	186	2,423	-	23,199
Institutional Support	7,695	278	-	-	-	7,973
Operation & Maint. Of Plant	5,470	(24)	-	-	-	5,446
Student Aid	-	2	7,973	-	1,022	8,997
Other	1,602	1,109	-	4,032	-	6,743
Total	\$ 80,463	\$ 17,417	\$ 8,574	\$ 6,464	\$ 1,064	\$ 113,982

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

12. GOVERNMENT APPROPRIATIONS

WOU receives support from the state in the form of general fund and lottery appropriations. These appropriations are in support of the operations of the university and debt service of SELP loans. Appropriations for SELP debt service are based on the loan agreements between the university and the Oregon Department of Energy. Government appropriations comprised the following:

	2021	2020
General Fund - Operations	\$ 28,608	\$ 27,134
Lottery Funding	1,373	1,068
Government Appropriations	29,981	28,202
General Fund - SELP Debt Service	382	382
Total State Appropriations	\$ 30,363	\$ 28,584

13. EMPLOYEE RETIREMENT PLANS

Western Oregon University offers various retirement plans to qualified employees as described below.

A. PUBLIC EMPLOYEES RETIREMENT PLAN (PERS)

Organization

The university participates with other state agencies in the Oregon Public Employees Retirement System (System), which is a cost-sharing multiple employer defined benefit plan. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the plan. PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (PERS Board) to administer and manage the System.

Plan Membership

The 1995 Oregon Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. Membership prior to January 1, 1996 are Tier One members. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. Both Tier One and Tier Two are defined benefit plans.

The 2003 Legislature enacted House Bill (HB) 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program defined benefit (DB) program and the Individual Account Program (IAP). The IAP is a defined contribution plan. Membership includes public employees hired on or after August 29, 2003.

Beginning January 1, 2004, PERS active Tier One and Tier Two members became members of IAP of OPSRP. PERS members retain their existing Defined Benefit Plan accounts, but member contributions are now deposited into the member's IAP account, not into the member's Defined Benefit Plan account. Accounts are credited with earnings and losses, net of administrative expenses. OPSRP is part of PERS and is administered by the PERS Board.

Pension Plan Report

The PERS defined benefit and defined contribution retirement plans are reported as pension trust funds in the fiduciary funds combining statements and as part of the Pension and Other Employee Benefit Trust in the State's Comprehensive Annual Financial Report. PERS issues a separate, publicly available financial report that includes an audit opinion that may be obtained by writing to the Public Employees Retirement System, Fiscal Services Division, PO Box 23700, Tigard, OR 97281-3700. The report may also be accessed online at: www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Proportionate Share Allocation Methodology

The basis for the employer's proportion is actuarially determined by comparing the employer's projected long-term contribution effort to the Plan with the total projected long-term contribution effort of all employers. The contribution rate for every employer has at least two major components; Normal Cost Rate and Unfunded Actuarial Liability (UAL) Rate.

Pension Plan Liability

The components of the Plan's collective net pension liability as of the measurement dates of June 30, 2020, and 2019, are as follows (dollars in millions)

	June 30, 2021	June 30, 2020
Total Pension Liability	\$ 90,143	\$ 87,501
Plan Fiduciary Net Position	68,319	70,204
Plan Net Pension Liability	\$ 21,823	\$ 17,298

Changes Subsequent to the Measurement Date

The university is not aware of any changes to benefit terms subsequent to the June 30, 2020, measurement date.

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) PENSION (CHAPTER 238) PROGRAM

Pension Benefits

The PERS retirement allowance is payable monthly for life. There are 13 retirement benefit options a retiring employee may select from. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalence of benefits to which he or she is entitled.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. General Service employees may retire after reaching age 55. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance provided one or more of the following conditions are met:

- The member was employed by a PERS employer at the time of death.
- The member died within 120 days after termination of PERS-covered employment.
- The member died as a result of injury sustained while employed in a PERS-covered job.
- The member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected cause may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living adjustments (COLAs). The COLA is capped at 2.0 percent.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP DB) PENSION PROGRAM

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through COLAs. The cap on the COLA varies based on 1.25 percent on the first \$60 of annual benefit and 0.15 percent on annual benefits above \$60.

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP IAP) PENSION PROGRAM

Benefit Terms

The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. The accounts fall under Internal Revenue Code Section 401(a).

Upon retirement, a member of the IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

PENSION PLAN CONTRIBUTIONS

PERS and OPSRP employee contribution requirements are established by IRS 238.200 and ORS 238A.330, respectively, and are credited to an employee's account in the Individual Account Program and may be amended by an act of the Oregon Legislature. PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contributions rates for the fiscal years ended June 30, 2021 and 2020, were based on the December 31, 2017, actuarial valuation. The employer contribution rates for the PERS and OPSRP are as follows:

	<u>2021</u>	<u>2020</u>
PERS Tiers One/Two	21.21%	21.21%
OPSRP	14.75%	14.75%

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

NET PENSION LIABILITY

At June 30, 2021, the university reported a liability of \$49,387 for its proportionate share of the PERS net pension liability. The net pension liability as of June 30, 2021, was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. At June 30, 2020, the university reported a liability of \$37,199 for its proportionate share of the PERS net pension liability. The net pension liability as of June 30, 2020, was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The PERS system does not provide WOU an audited proportionate share as a separate employer; the university is a proportionate share of PERS employer state agencies which includes all state agencies. The State Department of Administrative Services calculated WOU's proportional share of all state agencies internally based on actual contributions by WOU as compared to the total for employer state agencies. The State Audits Division performed a review of this internal calculation. At June 30, 2021, WOU's proportion was 0.23 percent of the statewide pension plan, and 0.80 percent of employer state agencies. At June 30, 2020, WOU's proportion was 0.22 percent of the statewide pension plan, and 0.75 percent of employer state agencies. At June 30, 2019, WOU's proportion was 0.22 percent of the statewide pension plan, and 0.83 percent of employer state agencies.

For the years ended June 30, 2021, and 2020, WOU recorded total pension expense of \$8,218 and \$7,527, respectively, due to the changes in net pension liability, deferred inflows and deferred outflows.

Deferred Items

Deferred items are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the fiscal years ending June 30, 2021, and 2020, deferred items include:

- Difference between expected and actual experience
- Changes in assumptions
- Net difference between projected and actual pension plan investment earnings
- Changes in employer proportion since the prior measurement date
- Difference between employer contributions and proportionate share of contributions

Differences between expected and actual experience, changes in assumption, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are as follows:

- Measurement period ended June 30, 2020 – 5.3 years
- Measurement period ended June 30, 2019 – 5.2 years
- Measurement period ended June 30, 2018 – 5.2 years
- Measurement period ended June 30, 2017 – 5.3 years
- Measurement period ended June 30, 2016 – 5.3 years

The difference between projected and actual pension plan investment earnings attributable to each measurement period is amortized over a closed five-year period.

One year of amortization is recognized in the university's total pension expense for fiscal years 2021 and 2020.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

At June 30, 2021, WOU reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,174	\$ -
Changes of assumptions	2,651	93
Net difference between projected and actual earnings on pension plan investments	5,807	-
Differences between System's contributions and proportionate share of contributions	1,563	909
Change in Proportionate Share	26	120
Total	<u>\$ 12,221</u>	<u>\$ 1,122</u>
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ 11,099	
Contributions Subsequent to the MD	<u>3,993</u>	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	<u>\$ 15,092</u>	

Of the amount reported as deferred outflows of resources, \$3,993 are related to pensions resulting from WOU contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

At June 30, 2020, WOU reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,051	\$ -
Changes of assumptions	5,047	-
Net difference between projected and actual earnings on pension plan investments	-	1,055
Differences between System's contributions and proportionate share of contributions	39	548
Change in Proportionate Share	1,326	171
Total	<u>\$ 8,463</u>	<u>\$ 1,774</u>
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ 6,689	
Contributions Subsequent to the MD	<u>4,432</u>	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	<u>\$ 11,121</u>	

Of the amount reported as deferred outflows of resources, \$4,432 are related to pensions resulting from WOU contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Deferred Outflow/ (Inflow) of Resources

Year Ended June 30:

2022	\$ 2,591
2023	3,274
2024	3,070
2025	2,107
2026	57
	<u>\$ 11,099</u>

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years.

The following methods and assumptions were used in the development of the total pension liability:

Actuarial Methods:		
As of:	June 30, 2021	June 30, 2020
Valuation Date	December 31, 2018	December 31, 2017
Measurement Date	June 30, 2020	June 30, 2019
Experience Study Report	2018, published July 2019	2016, published July 2017
Actuarial Cost Method	Entry Age Normal	
Actuarial Assumptions:		
Inflation Rate	2.50 percent	
Long-Term Expected Rate of Return	7.20 percent	
Discount Rate	7.20 percent	
Projected Salary Increases	3.50 percent	
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service	
Mortality	<i>Healthy retirees and beneficiaries:</i>	
	Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.
	<i>Active members:</i>	
	Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.
	<i>Disabled retirees:</i>	
	Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Discount Rate

The discount rate used to measure the total pension liability at June 30, 2021, and 2020, was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The sensitivity analysis shows the sensitivity of the university's proportionate share of the net pension asset to changes in the discount rate. The following presents the university's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent as of June 30, 2021 and 2020, as well as what the university's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	June 30, 2021	June 30, 2020
1% Decrease 6.20%	\$ 73,336	\$ 59,572
Current Discount Rate 7.20%	49,387	37,199
1% Increase 8.20%	29,305	18,477

Depletion Date Projection

GASB Statement No. 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the Plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB Statement No. 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for Oregon PERS:

- Oregon PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB Statement No. 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience, which might impact the plan's funded position.

Based on these circumstances, it is the independent actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Assumed Asset Allocation as of June 30, 2021

Asset Class/ Strategy	Low Range	High Range	OIC Target
Debt Securities	15.00 %	25.00 %	20.00 %
Public Equity	27.50	37.50	32.50
Private Equity	14.00	21.00	17.50
Real Estate	9.50	15.50	12.50
Alternative Investments	7.50	17.50	15.00
Opportunity Portfolio	0.00	3.00	0.00
Risk Parity	0.00	2.50	2.50
Total			100 %

Assumed Asset Allocation as of June 30, 2020

Asset Class/ Strategy	Low Range	High Range	OIC Target
Debt Securities	15.00 %	25.00 %	20.00 %
Public Equity	32.50	42.50	37.50
Private Equity	14.00	21.00	17.50
Real Estate	9.50	15.50	12.50
Alternatives Portfolio	0.00	12.50	12.50
Opportunity Portfolio	0.00	3.00	0.00
Total			100 %

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The table on the following page shows a summary of long-term expected rate of return by asset class. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The following table shows the long-term expected rate of return by asset class as of June 30, 2021:

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60	3.68
Bank/Leveraged Loans	3.60	5.19
High Yield Bonds	1.20	5.74
Large/Mid Cap US Equities	16.17	6.30
Small Cap US Equities	1.35	6.68
Micro Cap US Equities	1.35	6.79
Developed Foreign Equities	13.48	6.91
Emerging Market Equities	4.24	7.69
Non-US Small Cap Equities	1.93	7.25
Private Equity	17.50	8.33
Real Estate (Property)	10.00	5.55
Real Estate (REITS)	2.50	6.69
Hedge Fund of Funds - Diversified	1.50	4.06
Hedge Fund - Event-driven	0.38	5.59
Timber	1.13	5.61
Farmland	1.13	6.12
Infrastructure	2.25	6.67
Commodities	1.13	3.79
Assumed Inflation – Mean		2.50%

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The following table shows the long-term expected rate of return by asset class as of June 30, 2020:

Asset Class	Target	Compound Annual Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small Cap US Equities	1.31	6.69
Micro Cap US Equities	1.31	6.80
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.13	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Fund of Funds - Diversified	2.50	4.09
Hedge Fund - Event-driven	0.63	5.86
Timber	1.88	5.62
Farmland	1.88	6.15
Infrastructure	3.75	6.60
Commodities	1.88	3.84
Assumed Inflation – Mean		2.50%

BOND DEBT

The retirement bond debt service assessment was authorized by the Oregon Legislature in 2003 to sell general obligation bonds in the amount of \$2 billion to pay a PERS unfunded actuarial liability. This action reduced the PERS contribution rate for PERS covered employers in the state actuarial pool in November 2003.

The Oregon Department of Administrative Services coordinates the debt service assessments to PERS employers to cover the bond debt service payments. PERS employers are assessed a percentage of PERS-subject payroll to fund the payments. The assessment rate is adjusted periodically over the life of the twenty-four-year debt repayment schedule.

The payroll assessment for the pension obligation bond began in May 2004. The assessment rate for fiscal year 2021 was 5.6 percent. The assessment rate for fiscal year 2020 was 6.2 percent through October 31, 2019. The 2020 rate was reduced to 5.6 percent effective November 1, 2019. Payroll assessments for the fiscal years ended June 30, 2021, and 2020, were \$1,571 and \$1,702, respectively.

B. OTHER RETIREMENT PLANS

OPTIONAL RETIREMENT PLAN

The 1995, Oregon Legislature enacted legislation that authorized WOU to offer a defined contribution retirement plan as an alternative to PERS. A Retirement Plan Committee was appointed to administer the Optional Retirement Plan (ORP) and named trustees to manage plan assets placed with mutual funds and insurance companies. Beginning April 1, 1996, the ORP was made available to university academic and administrative faculty. Employees choosing the ORP may invest the employee and employer contributions in one of two investment companies, either Fidelity or the Teacher's Insurance and Annuity Association (TIAA).

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The ORP consists of four tiers. Membership under ORP Tier One and Tier Two is determined using the same date of entry criteria as PERS. The third tier is determined by the date of entry applicable to the OPSRP. Employees hired on or after July 1, 2014, who elected the ORP are Tier Four members. The first contributions for Tier Four were payable January 2015 after six-months of qualifying service. Tier Four is a departure from the other three tiers. The employee is entitled to an employer contribution plus a “match” contribution based on the employee’s participation in the voluntary 403(b) investment plan. The employer contribution is fixed at 8 percent by plan rules and is unaffected by PERS rates, unlike the other tiers. The employer provides an ORP match contribution equal to 403(b) deferrals up to a 4 percent maximum. Under the ORP Tiers One, Two and Three, the employee’s contribution rate is 6 percent and is paid by the employer.

The employer contribution rates for the ORP are as follows:

	2021	2020
Tiers One/Two	27.20%	27.20%
Tier Three	9.85%	9.85%
Tier Four	8.00%	8.00%

OREGON PUBLIC UNIVERSITIES 401(A) DEFINED CONTRIBUTION PLAN

Eligible ranked faculty participate in the TIAA retirement program, a defined contribution plan, on all salary in excess of forty-eight hundred dollars per calendar year. Employee and employer contributions are directed to PERS on the first forty-eight hundred dollars. The contribution to TIAA annuities is supplemental to PERS. To participate in this retirement option, employees must have been hired on or before September 9, 1995. This plan was closed to new enrollment at the time the ORP started in 1996. The legacy plan, Oregon University System 401(a) Defined Contribution Plan, document was amended and restated July 1, 2015, and the plan sponsor is now the Board of Trustees for the University of Oregon.

SUMMARY OF OTHER PENSION PAYMENTS

WOU’s total payroll for the year ended June 30, 2021, was \$43,866 of which \$11,495 was subject to defined contribution retirement plan contributions. The following schedule lists payments made by WOU for the fiscal year:

June 30, 2021					
	Employer Contribution	As a % of Covered Payroll	Employee Contribution	As a % of Covered Payroll	
ORP	\$ 1,686	14.67%	\$ 822	7.15%	
TIAA	6	0.05%	6	0.05%	
Total	\$ 1,692	14.72%	\$ 828	7.20%	

June 30, 2020					
	Employer Contribution	As a % of Covered Payroll	Employee Contribution	As a % of Covered Payroll	
ORP	\$ 1,846	15.02%	\$ 779	6.34%	
TIAA	8	0.07%	8	0.07%	
Total	\$ 1,854	15.09%	\$ 787	6.40%	

Of the employee share, WOU paid \$779 of the ORP and \$8 of the TIAA employee contribution amounts on behalf of their employees during the fiscal year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

PLAN DESCRIPTIONS

The Public Employees Retirement System (PERS) Board contracts for health insurance coverage on behalf of eligible PERS members. Eligible retirees pay their own age-adjusted premiums. To help retirees defray the cost of these premiums, PERS also administers two separate defined benefit other postemployment benefit (OPEB) plans: the Retirement Health Insurance Account (RHIA) and the Retiree Health Insurance Premium Account (RHIPA). Only Tier One and Tier Two PERS members are eligible to participate in the RHIA and RHIPA plans. (Refer to Note 13 for details concerning Tier One and Tier Two membership in PERS.)

The RHIA is a cost-sharing multiple-employer defined benefit OPEB plan in which the university participates. Established under Oregon Revised Statute (ORS) 238.420, the plan provides a payment of up to \$60 toward the monthly cost of health insurance for eligible PERS members. To be eligible to receive the RHIA subsidy, the member must (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991. The Legislature has sole authority to amend the benefit provisions and employer obligations for the RHIA plan.

Established under ORS 238.415, the RHIPA is considered a single-employer defined benefit OPEB plan for financial reporting purposes. The plan provides payment of the average difference between the health insurance premiums paid by retired state employees under contracts entered into by the PERS Board and health insurance premiums paid by state employees who are not retired. PERS members are qualified to receive the RHIPA subsidy if they have eight or more years of qualifying service in PERS at the time of retirement or receive a disability pension calculated as if they had eight or more years of qualifying service, but are not eligible for federal Medicare coverage. A surviving spouse or dependent of a deceased retired state employee is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired on or after September 29, 1991. The Legislature has sole authority to amend the benefit provisions and employer obligations of the RHIPA plan.

Both RHIA and RHIPA are closed to employees hired on or after August 29, 2003, who had not established PERS membership prior to that date.

OPEB PLANS REPORT

The PERS RHIA and RHIPA defined benefit OPEB plans are reported separately under Other Employee Benefit Trust Funds in the fiduciary funds combining statements and as part of the Pension and Other Employee Benefit Trust in the state's Comprehensive Annual financial Report. PERS issues a separate, publicly available financial report that includes audited financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, Fiscal Services Division, PO Box 23700, Tigard, OR 97281-3700. The report may also be accessed online at: www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

BASIS OF ACCOUNTING

The financial statements for the PERS OPEB plans are prepared using the accrual basis of accounting. Contributions are recognized in the period in which the contributions are due. Benefits are recognized in the month they are earned and withdrawals are recognized in the month they are due and payable. Plan investments are reported at fair value.

PROPORTIONATE SHARE ALLOCATION METHODOLOGY

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

OPEB PLAN (ASSET)/LIABILITY

The components of the collective Net OPEB liability (asset) for the OPEB plans as of the measurement dates of June 30, 2020, and 2019, are as follows (in millions):

	June 30, 2020	June 30, 2019
Net OPEB - RHIA (Asset)		
Total OPEB - RHIA Liability	\$ 406.9	\$ 435.6
Plan Fiduciary Net Position	610.7	628.9
Plan Net OPEB - RHIA (Asset)	<u>\$ (203.8)</u>	<u>\$ (193.3)</u>

	June 30, 2020	June 30, 2019
Net OPEB - RHIPA Liability		
Total OPEB - RHIPA Liability	\$ 64.3	\$ 72.0
Plan Fiduciary Net Position	54.3	46.7
Plan Net OPEB - RHIPA Liability	<u>\$ 10.0</u>	<u>\$ 25.3</u>

CHANGES SUBSEQUENT TO THE MEASUREMENT DATE

The university is not aware of any changes to benefit terms subsequent to the June 30, 2020, measurement date.

CONTRIBUTIONS

Both of the OPEB plans administered by PERS are funded through actuarially determined employer contributions.

For the fiscal years ended June 30, 2021, and 2020, the university contributed 0.06 and 0.07 percent, respectively, of PERS-covered payroll for Tier One and Tier Two plan members to fund the normal cost portion of RHIA benefits. The required employer contributions were approximately \$5 and \$142 for the years ended June 30, 2021 and 2020, respectively. The actual contribution equaled the annual required contribution for the fiscal year.

For the fiscal years ended June 30, 2021, and 2020, the university contributed 0.12 and 0.11 percent, respectively, of PERS-covered payroll for Tier One and Tier Two plan members to fund the normal cost portion of RHIPA benefits. In addition, the university contributed 0.27 percent of all PERS-covered payroll to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities amortized over 20 years. The required employer contributions were approximately \$86 and \$130 for the years ended June 30, 2021, and 2020, respectively. The actual contribution equaled the annual required contribution for the fiscal year.

NET OPEB ASSET – PERS RHIA

At June 30, 2021, the university reported an asset of \$4,125 for its proportionate share of the PERS RHIA net OPEB asset. The net OPEB asset as of June 30, 2021, was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018. At June 30, 2020, the university reported an asset of \$526 for its proportionate share of the PERS RHIA net OPEB asset. The net OPEB asset as of June 30, 2020, was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017. The PERS system does not provide WOU an audited proportionate share as a separate employer; the university is allocated a proportionate share of PERS employer state agencies. The State Department of Administrative Services (DAS) calculated WOU's proportionate share of all state agencies internally based on actual contributions by WOU as compared to the total for employer state agencies. The Oregon Audits Division reviewed this internal calculation. At June 30, 2021, WOU's proportion was 2.02 percent of the statewide OPEB plan and 12.28 percent of employer state agencies. At June 30, 2020, WOU's proportion was 0.27 percent of the statewide OPEB plan and 0.90 percent of employer state agencies. At June 30, 2019, WOU's proportion was 0.26 percent of the statewide OPEB plan and 0.87 percent of employer state agencies.

For the years ended June 30, 2021, and 2020, WOU recorded total OPEB expense of (\$5,081) and (\$80), respectively, due to changes in the net PERS RHIA OPEB asset, deferred outflows and deferred inflows and amortization of previously deferred amounts.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

NET OPEB LIABILITY – PERS RHIPA

At June 30, 2021, the university reported a liability of \$114 for its proportionate share of the PERS RHIPA net OPEB liability. The net OPEB liability as of June 30, 2021, was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018. At June 30, 2020, the university reported a liability of \$229 for its proportionate share of the PERS RHIPA net OPEB liability. The net OPEB liability as of June 30, 2020, was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017. The PERS system does not provide WOU an audited proportionate share as a separate employer; the university is allocated a proportionate share of PERS employer state agencies. DAS calculated WOU's proportionate share of all state agencies internally based on actual contributions by WOU as compared to the total for employer state agencies. The Oregon Audits Division reviewed this internal calculation. At June 30, 2021, and 2020, WOU's proportion was 1.15 and 0.87 percent, respectively, of the statewide OPEB plan.

For the years ended June 30, 2021, and 2020, WOU recorded total OPEB expense of \$10 and \$26, respectively, due to changes in the net PERS RHIPA OPEB liability, deferred outflows and deferred inflows and amortization of previously deferred amounts.

DEFERRED ITEMS - RHIA

Deferred inflows of resources and deferred outflows of resources are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2020 and 2019, deferred items included:

- Difference between expected and actual experience
- Difference due to changes in assumptions
- Changes in employer proportion since the prior measurement date
- Net difference between projected and actual investment earnings

Differences between expected and actual experience, changes in assumption, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are as follows:

- Measurement period ended June 30, 2020 – 2.9 years
- Measurement period ended June 30, 2019 – 3.1 years
- Measurement period ended June 30, 2018 – 3.3 years
- Measurement period ended June 30, 2017 – 3.7 years

The difference between projected and actual OPEB plan investment earnings attributable to each measurement period is amortized over a closed five-year period.

One year of amortization is recognized in the university's total OPEB expense for fiscal years 2021 and 2020.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

At June 30, 2021, WOU reported deferred outflows of resources and deferred inflows of resources related to RHIA OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 422
Change in Assumptions	-	219
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	459	-
Change in Proportionate Share	1,715	16
Total	\$ 2,174	\$ 657
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ 1,517	
Contributions Subsequent to the MD	5	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	\$ 1,522	

Of the amount reported as deferred outflows of resources, \$5 are related to contributions subsequent to the measurement date and will be recognized as an increase of the net OPEB asset in the year ended June 30, 2022.

At June 30, 2020, WOU reported deferred outflows of resources and deferred inflows of resources related to RHIA OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 1
Change in Assumptions	-	69
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	32
Change in Proportionate Share	2	-
Total	\$ 2	\$ 102
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ (100)	
Contributions Subsequent to the MD	144	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	\$ 44	

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Of the amount reported as deferred outflows of resources, \$144 are related to contributions subsequent to the measurement date and are recognized as an increase of the net OPEB asset in the year ended June 30, 2021.

As of June 30, 2021, other amounts reported as deferred outflows of resources and deferred inflows of resources related to RHIA OPEB will be recognized in OPEB expense as follows (in thousands):

Deferred Outflow/ (Inflow) of Resources	
Year Ended June 30:	
2022	\$ 478
2023	724
2024	170
2025	145
	<u>\$ 1,517</u>

DEFERRED ITEMS - RHIPA

Deferred inflows of resources and deferred outflows of resources are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2020 and 2019, deferred items included:

- Difference due to changes in assumptions
- Changes between expected and actual experience
- Changes in employer proportion since the prior measurement date
- Difference between employer contributions and proportionate share of contributions
- Net difference between projected and actual OPEB plan investment earnings

Differences between expected and actual experience, changes in assumption, and change in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period.

The average remaining service lives determined as of the beginning of each measurement period are as follows:

- Measurement period ended June 30, 2020 – 6.4 years
- Measurement period ended June 30, 2019 – 6.7 years
- Measurement period ended June 30, 2018 – 6.9 years
- Measurement period ended June 30, 2017 – 7.2 years

The difference between projected and actual OPEB plan investment earnings attributable to each measurement period is amortized over a closed five-year period.

One year of amortization is recognized in the university's total OPEB expense for fiscal years 2021 and 2020.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

At June 30, 2021, WOU reported deferred outflows of resources and deferred inflows of resources related to RHIPA OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 43
Change in Assumptions	3	77
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	26	-
Total	<u>\$ 29</u>	<u>\$ 120</u>
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ (91)	
Contributions Subsequent to the MD	<u>86</u>	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	<u>\$ (5)</u>	

Of the amount reported as deferred outflows of resources, \$86 are related to contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

At June 30, 2020, WOU reported deferred outflows of resources and deferred inflows of resources related to RHIPA OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 21
Change in Assumptions	3	-
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	1
Total	<u>\$ 3</u>	<u>\$ 22</u>
Net Deferred Outflow/(Inflow) of Resources before Contributions Subsequent to the Measurement Date (MD)	\$ (19)	
Contributions Subsequent to the MD	<u>130</u>	
Net Deferred Outflow/(Inflow) of Resources after Contributions Subsequent to the MD	<u>\$ 111</u>	

Of the amount reported as deferred outflows of resources, \$130 are related to contributions subsequent to the measurement date and are recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

As of June 30, 2021, other amounts reported as deferred outflows of resources and deferred inflows of resources related to RHIPA OPEB will be recognized in OPEB expense as follows (in thousands):

	Deferred Outflow/ (Inflow) of Resources	
	Year Ended June 30:	
2022	\$	(18)
2023		(16)
2024		(16)
2025		(16)
2026		(18)
2027		(7)
	\$	(91)

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years.

The following key methods and assumptions were used to measure the total RHIA OPEB liability:

Actuarial Methods and Assumptions:		
	June 30, 2021	June 30, 2020
Valuation Date	December 31, 2018	December 31, 2017
Measurement Date	June 30, 2020	June 30, 2019
Experience Study Report	2018, published July 2019	2016, published July 2017
Actuarial Assumptions:		
Actuarial Cost Method	Entry Age Normal	
Inflation Rate	2.50 percent	
Long-Term Expected Rate of Return	7.20 percent	
Discount Rate	7.20 percent	
Projected Salary Increases	3.50 percent	
Retiree Healthcare Participation	Healthy retirees: 32%; Disabled retirees: 20%	Healthy retirees: 35%; Disabled retirees: 20%
Healthcare Cost Trend Rate	Not applicable	
Mortality	<i>Healthy retirees and beneficiaries:</i>	
	Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Healthy annuitant, sex-distinct, generational Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.
	<i>Active members:</i>	
	Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Healthy annuitant, sex-distinct, generational Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.
	<i>Disabled retirees:</i>	
Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale	

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The following key methods and assumptions were used to measure the total RHIPA OPEB liability:

Actuarial Methods and Assumptions:		
	June 30, 2021	June 30, 2020
Valuation Date	December 31, 2018	December 31, 2017
Measurement Date	June 30, 2020	June 30, 2019
Experience Study Report	2018, published July 2019	2016, published July 2017
Actuarial Assumptions:		
Actuarial Cost Method	Entry Age Normal	
Inflation Rate	2.50 percent	
Long-Term Expected Rate of Return	7.20 percent	
Discount Rate	7.20 percent	
Projected Salary Increases	3.50 percent	
Retiree Healthcare Participation	8-14 Years of Service: 10% 15-19 Years of Service: 15% 20-24 Years of Service: 19% 25-29 Years of Service: 26% 30+ Years of Service: 34%	8-14 Years of Service: 10% 15-19 Years of Service: 18% 20-24 Years of Service: 23% 25-29 Years of Service: 29% 30+ Years of Service: 38%
Healthcare Cost Trend Rate	Applied at beginning of plan year, starting with 7.1% for 2019, decreasing to 5.0% for 2022, increasing to 5.9% for 2031, and decreasing to an ultimate rate of 4.1% for 2094 and beyond.	Applied at beginning of plan year, starting with 7.5% for 2017, decreasing to 5.2% for 2024, increasing to 6.2% for 2029, and decreasing to an ultimate rate of 4.2% for 2093 and beyond.
Mortality	<i>Healthy retirees and beneficiaries:</i>	
	Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation
	<i>Active members:</i>	
	Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation
Mortality	<i>Disabled retirees:</i>	
	Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale

DISCOUNT RATE

The discount rate used to measure the total OPEB liability/(asset) at June 30, 2021, and 2020, was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB Plans was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

SENSITIVITY ANALYSIS

The sensitivity analysis below shows the sensitivity of the university's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 percent as of June 30, 2021, and 2020, as well as what the net OPEB liability/(asset) would be if it were calculated using a discount rate that is one percent lower or one percent higher than the current rate:

Discount Rate	RHIA		RHIPA	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
1% Decrease 6.20%	(\$3,331)	(\$408)	\$160	\$262
Current Discount Rate 7.20%	(4,125)	(526)	114	229
1% Increase 8.20%	(4,805)	(627)	71	182

The sensitivity analysis below shows the sensitivity of the university's proportionate share of the net OPEB liability/(asset) calculated using the current healthcare cost trend rates, as well as what the net OPEB liability/(asset) would be if it were calculated using healthcare trend rates that are one percentage point lower, or one percentage point higher than the current rates:

Healthcare Cost Rate	RHIA		RHIPA	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
1% Decrease	\$ (4,125)	\$ (526)	\$ 80	\$ 166
Current Trend Rate	(4,125)	(526)	114	229
1% Increase	(4,125)	(526)	157	282

ASSUMED ASSET ALLOCATION AS OF JUNE 30, 2021

Asset Class/ Strategy	Low Range	High Range	OIC Target
Debt Securities	15.00 %	25.00 %	20.00 %
Public Equity	27.50	37.50	32.50
Private Equity	14.00	21.00	17.50
Real Estate	9.50	15.50	12.50
Alternative Investments	7.50	17.50	15.00
Opportunity Portfolio	0.00	3.00	0.00
Risk Parity	0.00	2.50	2.50
Total			100 %

ASSUMED ASSET ALLOCATION AS OF JUNE 30, 2020

Asset Class/ Strategy	Low Range	High Range	OIC Target
Debt Securities	15.00 %	25.00 %	20.00 %
Public Equity	32.50	42.50	37.50
Private Equity	14.00	21.00	17.50
Real Estate	9.50	15.50	12.50
Alternatives Portfolio	0.00	12.50	12.50
Opportunity Portfolio	0.00	3.00	0.00
Total			100 %

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

LONG-TERM EXPECTED RATE OF RETURN

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the OIC investment advisors. Each asset assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The table below shows a summary of long-term expected rate of return by asset class. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

LONG-TERM EXPECTED RATE OF RETURN AS OF JUNE 30, 2021

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60	3.68
Bank/Leveraged Loans	3.60	5.19
High Yield Bonds	1.20	5.74
Large/Mid Cap US Equities	16.17	6.30
Small Cap US Equities	1.35	6.68
Micro Cap US Equities	1.35	6.79
Developed Foreign Equities	13.48	6.91
Emerging Market Equities	4.24	7.69
Non-US Small Cap Equities	1.93	7.25
Private Equity	17.50	8.33
Real Estate (Property)	10.00	5.55
Real Estate (REITS)	2.50	6.69
Hedge Fund of Funds - Diversified	1.50	4.06
Hedge Fund - Event-driven	0.38	5.59
Timber	1.13	5.61
Farmland	1.13	6.12
Infrastructure	2.25	6.67
Commodities	1.13	3.79
Assumed Inflation – Mean		2.50%

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

LONG-TERM EXPECTED RATE OF RETURN AS OF JUNE 30, 2020

Asset Class	Target	Compound Annual Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small Cap US Equities	1.31	6.69
Micro Cap US Equities	1.31	6.80
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.13	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Fund of Funds - Diversified	2.50	4.09
Hedge Fund - Event-driven	0.63	5.86
Timber	1.88	5.62
Farmland	1.88	6.15
Infrastructure	3.75	6.60
Commodities	1.88	3.84
Assumed Inflation – Mean		2.50%

DEPLETION DATE PROJECTION

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 75 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB Statement No. 75 (paragraph 39) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for Oregon PERS:

- Oregon PERS has a formal written policy to calculate an actuarially determined contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100 percent funded position by the end of the amortization period if future experience follows assumption.
- GASB Statement No. 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

Based on these circumstances, it is the independent actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 75 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

B. PUBLIC EMPLOYEES' BENEFIT BOARD PLAN (PEBB)

WOU participates in a defined benefit postemployment healthcare plan administered by the Public Employees Benefit Board (PEBB). This plan offers healthcare assistance to eligible retired employees and their beneficiaries. Chapter 243 of the Oregon Revised Statutes (ORS) gives PEBB the authority to establish and amend the benefit provisions of the PEBB Plan. The PEBB Plan is considered a cost-sharing multiple-employer defined benefit plan for financial reporting purposes and is not administered through a trust. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 for the purpose of paying benefits. PEBB does not issue a separate, publicly available financial report.

The PEBB Plan allows qualifying retired employees to continue their "active" health insurance coverage on a self-pay basis until they are eligible for Medicare. Participating retirees pay their own monthly premiums. However, the premium amount is based on a blended rate that is determined by pooling the qualifying retirees with active employees, thus, creating an "implicit rate subsidy."

PROPORTIONATE SHARE ALLOCATION METHODOLOGY

The basis for the employer's proportion is determined by comparing the employer's actual contributions made during the fiscal year with the total actual contributions made in the fiscal year of all employers.

TOTAL OPEB LIABILITY

At June 30, 2021, the university reported a liability of \$1,871 for its proportionate share of the total PEBB OPEB liability. The total OPEB liability as of June 30, 2021, was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2019. At June 30, 2020, the university reported a liability of \$1,933 for its proportionate share of the total PEBB OPEB liability. The total OPEB liability as of June 30, 2020 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019. PEBB does not provide WOU an audited proportionate share as a separate employer; the university is allocated a proportionate share of PEBB employer state agencies. DAS calculated WOU's proportionate share of all state agencies internally based on actual contributions by WOU as compared to the total for employer state agencies. The Oregon Audits Division reviewed this internal calculation. At June 30, 2021, 2020, and 2019, WOU's proportion was 1.24, 1.31, and 1.27 percent, respectively, of the statewide OPEB plan.

For the years ended June 30, 2021 and 2020, WOU recorded total OPEB expense of \$113 and \$250, respectively, due to changes in the total OPEB liability, deferred inflows and amortization of previously deferred amounts.

DEFERRED ITEMS

Deferred inflows of resources and deferred outflows of resources are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2021, and 2020, deferred items included:

- Difference due to changes in assumptions
- Changes between expected and actual experience

Changes in assumption and changes in proportion are amortized over the closed period equal to the average expected remaining service lives of all covered active and inactive participants. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The weighted average expected remaining service lives, assuming zero years for all retirees, determined as of the beginning of each measurement period are as follows:

- Measurement period ended June 30, 2020 – 8.6 years
- Measurement period ended June 30, 2019 – 8.6 years
- Measurement period ended June 30, 2018 – 8.2 years
- Measurement period ended June 30, 2017 – 8.2 years

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

One year of amortization is recognized in the university's total OPEB expense for fiscal years 2021 and 2020.

At June 30, 2021, WOU reported deferred outflows of resources and deferred inflows of resources related to PEBB OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 7
Change in Assumptions	45	230
Total	45	237
Net Deferred Outflow/(Inflow) of Resources	\$ (192)	

At June 30, 2020, WOU reported deferred outflows of resources and deferred inflows of resources related to PEBB OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 9
Change in Assumptions	49	284
Total	49	293
Net Deferred Outflow/(Inflow) of Resources	\$ (244)	

As of June 30, 2021, amounts reported as deferred outflows of resources and deferred inflows of resources related to PEBB OPEB will be recognized in OPEB expense as follows:

Deferred Outflow/ (Inflow) of Resources	
Year Ended June 30:	
2022	\$ (30)
2023	(30)
2024	(30)
2025	(29)
2026	(25)
Thereafter	(48)
	\$ (192)

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The following key methods and assumptions were used to measure the total OPEB liability:

Actuarial Methods and Assumptions:		
Measurement Date	June 30, 2021	June 30, 2020
Valuation Date	July 1, 2019	July 1, 2019
Actuarial Assumptions:		
Actuarial Cost Method	Entry Age Nomal	
Inflation Rate	2.50 percent	
Discount Rate	2.16 percent	2.21 percent
Projected Salary Increases	3.50 percent	
Withdrawal, retirement, and mortality rates	December 31, 2018, Oregon PERS valuation	
Healthcare Cost Trend Rate	<i>Medical and vision cost increases:</i>	
	Pursuant to ORS 243.135(8), growth in per-member expenditures under self-insured plans and premium amounts is assumed to be 3.40% per year	
	<i>Dental cost changes:</i>	
	Pursuant to ORS 243.135(8), growth in per-member expenditures under self-insured plans and premium amounts is assumed to be 3.40% per year	
Election and lapse rates	30% of eligible employees	
	60% spouse coverage for males, 35% for females	
	7% annual lapse rate	

DISCOUNT RATE

Unfunded plans must use a discount rate that reflects a 20-year tax-exempt municipal bond yield or index rate. The Bond Buyer 20-Year General Obligation Bond Index was used to determine the discount rate for the OPEB liability. The discount rate in effect for the June 30, 2021, and 2020, reporting dates was 2.16 and 2.21 percent, respectively.

SENSITIVITY ANALYSIS

The sensitivity analysis below shows the sensitivity of the university's proportionate share of the total OPEB liability to changes in the discount rate. The following presents the university's proportionate share of the total OPEB liability calculated using the discount rate of 2.16 and 2.21 percent as of June 30, 2021, and 2020, respectively, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher than the current rate:

Discount Rate	June 30, 2021	June 30, 2020
1% Decrease 1.16%/1.21%	\$2,006	\$2,072
Current Discount Rate 2.16%/2.21%	1,871	1,932
1% Increase 3.16%/3.21%	1,745	1,803

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

The sensitivity analysis below shows the sensitivity of the university's proportionate share of the total OPEB liability calculated using the current healthcare cost trend rates, as well as what the net OPEB liability would be if it were calculated using healthcare trend rates that are one percentage point lower, or one percentage point higher than the current rates:

Healthcare Rate	June 30, 2021	June 30, 2020
1% Decrease	\$1,683	\$1,740
Current Trend Rate	1,871	1,932
1% Increase	2,092	2,161

15. FUNDS HELD IN TRUST BY OTHERS

Funds held in trust by others, for which WOU is an income beneficiary, are not recorded in the financial records. The approximate value of such trust funds at June 30, 2021, and 2020, were \$1,944 and \$1,554, respectively.

16. RISK FINANCING

WOU is a member of the Public Universities Risk Management and Insurance Trust (Trust). The Trust is a separate legal entity which operates for the benefit of the member universities (Member). The Trust is governed by a Board of Trustees comprised of a representative of each Member of the Trust. The Trustees administer an insurance program wherein the Members share risk by pooling their losses and claims and jointly purchasing insurance and administrative services through the Trust. In exchange, Members pay annual assessments and provide the Trustees with information or assistance as necessary for the Trustees to determine annual assessments and to purchase insurance or reinsurance. By participating, WOU transfers the following risk to the Trust:

- Real property loss for university owned building, equipment, automobiles and other types of property
- Tort liability claims brought against the university, its officers, employees or agents
- Workers' compensation and employers' liability
- Crime, Fiduciary
- Specialty lines of business including medical practicums, international travel, fine art, camps, clinics and other items.

WOU retains risk for losses under \$5, which is the deductible per claim not covered by insurance purchased through the Trust.

WOU is charged an assessment to cover the Trust's cost of servicing claims and payments based on the Risk Allocation Model and actuarial estimates of the amounts needed to pay prior and current-year claims. The amount of settlements has not exceeded insurance coverage for the past three years.

In addition, WOU purchases various commercial insurance policies to cover the deductible amounts of intercollegiate athletics insurance provided through the National Collegiate Athletics Association (NCAA) and to provide coverage for special events and student liability.

17. COMMITMENTS AND CONTINGENT LIABILITIES

Outstanding commitments on partially completed and planned but not initiated construction projects totaled approximately \$4,187 at June 30, 2021. These commitments will be primarily funded from gifts, grants, and university funds.

CONSTRUCTION COMMITMENTS AS OF JUNE 30, 2021

	Total Commitment	Completed to Date	Outstanding Commitment
ITC Renovation	\$ 9,641	\$ 9,466	\$ 175
OMA Renovation	8,685	8,674	12
Capital Repairs	4,721	1,113	3,608
Project Budgets <\$1M	1,115	722	393
	<u>\$ 24,162</u>	<u>\$ 19,975</u>	<u>\$ 4,187</u>

NOTES TO THE FINANCIAL STATEMENTS

For the years ended June 30, 2021 and 2020 (dollars in thousands)

WOU is contingently liable in connection with certain other claims and contracts, including those currently in litigation, arising in the normal course of its activities. Management is of the opinion that the outcome of such matters will not have a material effect on the financial statements.

WOU participates in certain federal grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor for expenditures disallowed under terms of the grant. Management believes that disallowances, if any, will not have a material effect on the financial statements.

Unemployment compensation claims are administered by the Oregon Employment Division pursuant to ORS Chapter 657. WOU reimburses the Oregon Employment Division on a quarterly basis for actual benefits paid. Each year resources are budgeted to pay current charges. The amount of future benefit payments to claimants and the resulting liability to WOU cannot be reasonably determined at June 30, 2021.

19. WESTERN OREGON UNIVERSITY DEVELOPMENT FOUNDATION

Under policies approved by the Board, individual university foundations may be established to provide assistance in fund raising, public outreach and other support for the mission of WOU. The WOU Development Foundation is a legally separate, tax-exempt entity with an independent governing board. Although WOU does not control the timing or amount of receipts from the foundation, the majority of resources, or income thereon, that the foundation holds and invests are restricted to the activities of the university by the donors. Because these restricted resources held by the foundation can only be used by, or for the benefit of, the university, the foundation is considered a component unit of WOU and is discretely presented in the financial statements. The financial activity is reported for the years ended June 30, 2021, and 2020. The foundation is audited annually and received an unmodified audit opinion.

During the years ended June 30, 2021, and 2020, gifts of \$1,839 and \$1,467, respectively, were transferred from the foundation to WOU.

Please see the financial statements for the WOU component unit on pages 22 and 24 of this report.

Complete financial statements for the foundation may be obtained by writing to the following:

- Western Oregon University Foundation, 345 N. Monmouth Ave., Monmouth, OR 97361

REQUIRED SUPPLEMENTARY INFORMATION (dollars in thousands)

SCHEDULE OF UNIVERSITY CONTRIBUTIONS

Public Employees Retirement System

For Fiscal Years Ended June 30,	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually Required Contribution	\$ 3,993	\$ 4,432	\$ 3,028	\$ 3,125	\$ 2,362	\$ 2,337	\$ 1,846	\$ 1,807	\$ 1,687
Contributions in Relation to the Contractually Required Contribution	3,993	4,432	3,028	3,125	2,362	2,337	1,846	1,807	1,687
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 28,904	\$ 31,552	\$ 28,646	\$ 28,155	\$ 28,527	\$ 27,229	\$ 25,618	\$ 24,368	\$ 23,462
Contributions as a Percentage of Covered Payroll	13.8%	14.0%	10.6%	11.1%	8.3%	8.6%	7.2%	7.4%	7.2%

SCHEDULE OF UNIVERSITY'S PROPORTIONATE SHARE OF THE

NET PENSION ASSET/(LIABILITY)*

Public Employees Retirement System

As of the Measurement Date June 30,	2020	2019	2018	2017	2016	2015
University's Proportion of the Net Pension Asset/(Liability)	0.23%	0.22%	0.22%	0.26%	0.26%	0.23%
University's Proportionate Share of the Net Pension Asset/(Liability)	\$ (49,387)	\$ (37,199)	\$ (33,824)	\$ (35,461)	\$ (39,513)	\$ (13,285)
University's Covered Payroll	\$ 31,552	\$ 28,646	\$ 28,155	\$ 28,527	\$ 27,229	\$ 25,618
University's Proportionate Share of the Net Pension Asset/(Liability) as a Percentage of Covered Payroll	156.5%	129.9%	120.1%	124.3%	145.1%	51.9%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset/(Liability)	75.8%	80.2%	82.1%	83.1%	80.5%	91.9%

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date, which is a date one year earlier than the fiscal year-end date above. This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend has been compiled, information is presented only for the years for which the require supplementary information is available.

Employer's covered payroll is equal to the amount reported to PERS in the preceding year.

REQUIRED SUPPLEMENTARY INFORMATION (dollars in thousands)

SCHEDULE OF UNIVERSITY PERS RHIA OPEB EMPLOYER CONTRIBUTION

For Fiscal Years Ended June 30, Actuarially Determined	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contributions ¹	\$ 5	\$ 142	\$ 130	\$ 129	\$ 138	\$ 133	\$ 138	\$ 132	\$ 126	\$ 123
Contributions in Relation to the Actuarially Determined Contributions	5	142	130	129	138	133	138	132	126	123
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 28,189	\$ 31,552	\$ 28,641	\$ 28,150	\$ 28,522	\$ 27,224	\$ 25,614	\$ 24,363	\$ 22,902	\$ 22,168
Contributions as a Percentage of Covered Payroll	0.02%	0.45%	0.45%	0.46%	0.48%	0.49%	0.54%	0.54%	0.55%	0.55%

¹For Actuarial Assumptions and Methods, see table in Note 14.

SCHEDULE OF UNIVERSITY'S PROPORTIONATE SHARE OF THE NET PERS RHIA OPEB ASSET/(LIABILITY)*

As of the Measurement Date June 30,	2020	2019	2018	2017	2016
University's Allocation of the Net RHIA OPEB Asset/(Liability)	0.27%	0.27%	0.26%	0.30%	0.29%
University's Proportionate Share of the Net RHIA OPEB Asset/(Liability)	\$ 4,125	\$ (526)	\$ 290	\$ 124	\$ (79)
University's Covered Payroll	\$ 31,552	\$ 28,641	\$ 28,150	\$ 28,522	\$ 27,224
University's Proportionate Share of the Net RHIA OPEB Asset/(Liability) as a Percentage of Covered Payroll	13.07%	-1.84%	1.03%	0.43%	0.29%
Plan Fiduciary Net Position as a Percentage of the Total RHIA OPEB Asset/(Liability)	150.09%	144.38%	123.99%	108.88%	94.15%

Employer's covered payroll is equal to the amount reported to PERS in the preceding year.

REQUIRED SUPPLEMENTARY INFORMATION (dollars in thousands)

SCHEDULE OF UNIVERSITY PERS RHIPA OPEB EMPLOYER CONTRIBUTION

For Fiscal Years Ended June 30,	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially Determined Contributions ¹	\$ 86	\$ 130	\$ 120	\$ 120	\$ 111	\$ 107	\$ 60	\$ 58	\$ 32	\$ 31
Contributions in Relation to the Actuarially Determined Contributions	86	130	120	120	111	107	60	58	32	31
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 28,189	\$ 31,552	\$ 28,641	\$ 28,150	\$ 28,522	\$ 27,224	\$ 25,614	\$ 24,363	\$ 22,902	\$ 22,168
Contributions as a Percentage of Covered Payroll	0.31%	0.41%	0.42%	0.43%	0.39%	0.39%	0.23%	0.24%	0.14%	0.14%

¹For Actuarial Assumptions and Methods, see table in Note 14.

SCHEDULE OF UNIVERSITY'S PROPORTIONATE SHARE OF THE NET PERS RHIPA OPEB ASSET/(LIABILITY)*

As of the Measurement Date June 30,	2020	2019	2018	2017	2016
University's Allocation of the Net RHIPA OPEB Asset/(Liability)	1.15%	0.87%	0.89%	0.96%	0.98%
University's Proportionate Share of the Net RHIPA OPEB Asset/(Liability)	\$ (114)	\$ (229)	\$ (314)	\$ (448)	\$ (527)
University's Covered Payroll	\$ 31,552	\$ 28,641	\$ 28,150	\$ 28,522	\$ 27,224
University's Proportionate Share of the Net RHIPA OPEB Asset/(Liability) as a Percentage of Covered Payroll	0.36%	0.80%	1.12%	1.57%	1.94%
Plan Fiduciary Net Position as a Percentage of the Total RHIPA OPEB Asset/(Liability)	84.45%	64.86%	49.79%	34.25%	21.87%

Employer's covered payroll is equal to the amount reported to PERS in the preceding year.

**SCHEDULE OF UNIVERSITY'S PROPORTIONATE SHARE OF THE
TOTAL PEBB OPEB LIABILITY***

As of June 30,	2021	2020	2019	2018	2017
University's Allocation of the Total OPEB Liability	1.24%	1.32%	1.27%	1.34%	1.38%
University's Proportionate Share of the Total OPEB Liability	\$ 1,871	\$ 1,933	\$ 2,047	\$ 1,990	\$ 1,993
University's Covered Payroll	\$ 38,090	\$ 41,539	\$ 39,703	\$ 38,966	\$ 38,929
University's Proportionate Share of the Total OPEB Liability as a Percentage of University Covered Payroll	4.91%	4.65%	5.16%	5.11%	5.12%
Total OPEB Liability as a % of Total Covered Payroll	3.72%	3.77%	4.31%	4.42%	4.45%

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 for the purpose of paying benefits.

Employer's covered payroll is equal to the amount reported to PERS in the preceding year.

OFFICE OF THE PRESIDENT

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Monmouth, OR 97361
503-838-8888
wou.edu

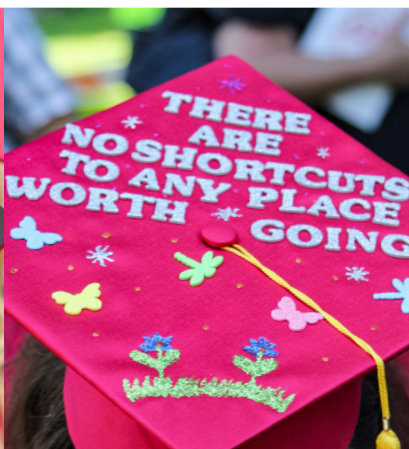


EXHIBIT D

TEMPLATES FOR POSITION DESCRIPTIONS, SELF-EVALUATION AND EVALUATION FOR
CLASSIFIED AND UNCLASSIFIED STAFF

Position Description - Classified

Purpose of the PD:

- To record the essential functions of the position
- To record special requirements
- To record required knowledge and skills to perform the duties of the position
- To record special working conditions
- To aid in recruitment and selection
- To establish Management's expectations
- To provide a base for managing performance

Position Status:

Working Title		Position Number
		E
Classification Title		Classification #
Position Type (FT/PT / Limited Duration)	Regular / Academic Year / Seasonal / Intermittent	FLSA Status
Work Location	Department / Division	
Reports to	Reports to Position Number	
	E	
Incumbent	University ID #	

Program Information:

A. Describe the general program in which this position exists. Include program purpose, size, scope and relationship to the University's mission.
B. Describe the purpose of this position and how it functions within this program.

Position Information and Qualifications:

A. Description of Duties/Responsibilities – List the major duties assigned to the position. Note percentage of time each listed duty is performed to total 100%. Indicate “E” = Essential, “R” = Revised	
Percent of Time	Duties

--	--

Working Conditions:

Describe special working conditions, if any, that are a regular part of this job. Include frequency of exposure to these conditions.

Guidelines:

List any established guidelines used to do this job, such as state or federal laws or regulations, policies, manuals or desk procedures.

How are these guidelines used to perform the job?

Work Contacts:

Who contacted		How (email /)	Purpose	How often?
	Internal			
	External			

Job Related Decision Making:

Describe the kinds of decisions likely to be made by this position. Indicate effect of these decision where possible.

--

Review of work:

Who reviews the work of this position? (List classification title and position number). How often? Purpose of the review?

--

Additional Job-Related Information:

Any other comments that would add to an understanding of this position

--

Special Requirements / Preferred Qualifications

--

Budget Authority: If this position has authority to commit agency operating money, indicate in what area, how much (annually) and type of funds:

--

Acknowledgement:

Employee Printed Name	Employee Signature / Date
Supervisor Printed Name	Supervisor Signature / Date
Reviewer (VP / Director)	Reviewer Signature / Date
Appointing Authority (Human Resources)	Appointing Authority Signature / Date

HR USE ONLY:

Received by		Date	
Position Class # (Ex. C0104)	Employee Class	Job Location	Appointment Percent
CUPA-HR# / Title	NOC Code	Category Code	SOC Code
Actions Taken			
	NBAPBUD / NBAPOSN		
	NBAJOBS		
	PEAFAC		
	Electronically Filed		

Position Description - Unclassified

Purpose of the PD:

- To record the essential functions of the position
- To record special requirements
- To record required knowledge and skills to perform the duties of the position
- To record special working conditions
- To aid in recruitment and selection
- To establish Management's expectations
- To provide a base for managing performance

Position Status:

Position Title		Position Number
		E
Appointment (9mos. / 12 mos. / Other)	Contract Period (from / to)	Department / Division
	-	
Position Type	FLSA	
Reports to	Reports to Position Number	
Incumbent	University ID #	

Program Information:

A. Describe the general program in which this position exists. Include program purpose, size, scope and relationship to the University's mission.
B. Describe the purpose of this position and how it functions within this program.

Position Information and Qualifications:

A. Description of Duties/Responsibilities - List the major duties assigned to the position. Note percentage of time each listed duty is performed to total 100%. Indicate "E" = Essential, "R" = Revised

Percent of Time	Duties

B. Required Qualifications

List any certificates, licenses, academic degrees, or experience required to perform the duties of this position. Indicate if a combination of education and experience is acceptable.

C. Preferred Qualifications

Describe preferred education, experience, skills, licenses, certificates, and other qualifications for this position.

D. Knowledge Areas

List the major areas of knowledge that are required to perform the duties of this position.

Budget Authority:

Indicate the level of the position's responsibility for the development, control, and monitoring of budget. Indicate the size of the budget. Check all that apply.

Develops, monitors*, and controls* <i>*Monitor means to review and approve expenses; control means to authorize budget transfer at the department level</i>	\$
Delegated authority to monitor budget	\$
Limited approval authority for purchase	\$
Purchase only with higher level approval	\$

Supervisory Authority:

If this position has the authority to act or effectively recommend action affecting employees in the following areas, check all that apply.

Hire	Assign Work
Transfer	Recommend salary adjustments
Discipline	Approve requests (i.e. leave)
Dismiss	Respond to complaints/grievances
Layoff	Conduct performance assessments
Promote	Give Direction

Positions Supervised:

Type	# of Employees	Total FTE
Teaching faculty		
Classified staff		
Unclassified staff		
Student Employees (average per term)		
Other (specify)		

Decision Making Authority:

Describe the breadth and scope of decision-making authority and discretion the position has to formulate, implement, evaluate, approve and/or modify department and/or university policy, procedures, and/or programs. Describe the type of review and/or approval required by a higher level.

Additional Information:

List any additional information that would help describe the nature of the position.

--

Acknowledgement:

Employee Printed Name	Employee Signature / Date
Supervisor Printed Name	Supervisor Signature / Date
Reviewer (VP / Director)	Reviewer Signature / Date
Appointing Authority	Appointing Authority Signature / Date

HR USE ONLY:

Received by		Date	
Position Class # (Ex. UF101)	Employee Class	Job Location	Appointment Percent
CUPA-HR# / Title	NOC Code	Category Code	SOC Code
Actions Taken			
	NBAPBUD / NBAPOSN		
	NBAJOBS		
	PEAFAC		
	Electronically Filed		

EMPLOYEE SELF-EVALUATION FORM

NAME: _____ **DATE:** _____

POSITION TITLE: _____

1) Position Description

a) What are your main job responsibilities?

b) What job responsibilities do you view as most important? Why?

c) Have there been any special circumstances that have helped or hindered you in doing your job this year? If yes, what were they, and how did they affect your work?

2) Accomplishments and Strengths

a) Please list your major accomplishments during the review period.

b) Please list the strengths you feel you bring to your position.

3) Areas for Future Development

a) What are your goals for next year and what actions will you take to accomplish them?

b) What can your supervisor do to help you accomplish your goals?

c) What are some things you would like to improve or change within your department?

d) In what areas do you feel additional education, training, and/or development would be beneficial to you?

4) Relationships

a) What could your supervisor do to help you do a better job?

b) How could others in the department help you do a better job?

c) What could you do to make this department a better place in which to work?

Evaluator's signature _____

Employee's signature _____

Reviewer's signature _____



REPORT OF PERFORMANCE APPRAISAL

Name of Employee: _____ University ID Number: _____

Class Number and Title: _____ Work Unit: _____

Report Period From: _____ To: _____ Rating for (check one) Trial Service Annual

1 **EVALUATION OF WORK PERFORMED:** Evaluate employee's performance during the appraisal period of the duties listed on the position description. Completion of this section is mandatory.

2 **BEHAVIORAL FACTORS EVALUATION:**

3 **EMPLOYEE DEVELOPMENT EXPERIENCES:** Evaluate the results of employee development experiences during the appraisal period for increasing effectiveness in present position or for future development.

4 **DEFICIENT PERFORMANCE:** Describe employee's failure to overcome performance or conduct during the appraisal period.

Employee Date

Supervisor Date

Employee's signature is required only to indicate that the employee has read the performance appraisal.

Reviewer Date

Appointing Authority Date



Unclassified Professional Staff Performance Appraisal

NAME: _____ V# _____ POSITION: _____

EVALUATOR: _____ REVIEW PERIOD: _____

This form is to be used in preparation of performance appraisals for unclassified professional employees. Comments should be made about each of the general categories listed. The list of suggested indicators attached services as examples of the kind of measurements, which can be used to assess that aspect of performance. The numerical ratings given are intended to reflect the supervisor's overall assessment of performance in a category. The ratings are also intended to be reflective of the accomplishment of goals and objectives during the appraisal period.

Performance Factors (Circle appropriate number for each factor)

Rating: (5) Outstanding; (4) Exceeds Requirements; (3) Satisfactory; (2) Needs Improvement; (1) Unsatisfactory

Position Knowledge 5 4 3 2 1

Comments: _____

Professionalism 5 4 3 2 1

Comments: _____

Program Management/Problem Solving & Organizational Skills 5 4 3 2 1

Comments: _____

Human Resource Management & Team Interaction 5 4 3 2 1

Comments: _____

Communication

5 4 3 2 1

Comments: _____

Financial Management & Control

5 4 3 2 1

Comments: _____

Service to the University

5 4 3 2 1

Comments: _____

Professional Development & Continuing Growth

5 4 3 2 1

Comments: _____

General Comments

Supervisor Signature

Date

Employee Signature
(Signature does not imply agreement)

Date

EXAMPLES OF PERFORMANCE INDICATORS FOR EACH CATAGORY

Position Knowledge

Possesses general and specialized knowledge expected for the position
Is sufficiently well informed and educated to perform at the level expected for the position
Understands relation of tasks to unit goals and University's mission
Keeps current on trends and remains knowledgeable in their professional field
Is knowledgeable of legal mandates and policies pertinent to the position
Anticipates program needs
Analyzes issues thoroughly

Professionalism

Actively supports the goals and mission of both their unit and the University
Demonstrates commitment and concern for the institution, students, and colleagues
Participates in committee and other leadership roles, on and off campus
Willing to accept new tasks and assignments
Encourages creativity in others
Willing to take risks
Copes with stress of change in a reasonable and effective manner
Copes effectively with undesirable situations
Exhibits self-direction and initiative
Resolves issues and questions appropriately
Develops and/or contributes to new programs or program improvements
Maintains standards of professional ethics
Exhibits interest and enthusiasm toward work

Program Management/Problem Solving & Organizational Skills

Produces quality work in appropriate quantity
Plans and organizes work appropriately
Establishes meaningful priorities
Appropriately delegates tasks to others
Meets critical deadlines and adapts to changes in deadlines
Keeps supervisor appropriately informed
Implements effective courses of action
Uses program/department evaluation results to improve operations
Clearly identifies the goals and objectives of the program and evaluates progress
Efficiently collects, analyzes, and processes accurate and reliable data
Expresses program evaluation results clearly and concisely
Provides program evaluation results to others as required
Organizes, plans, and forecasts work skillfully to meet position needs
Analyzes problems skillfully
Uses logic and good judgment to reach solutions

Human Resource Management & Team Interaction

Prepares timely and thorough performance appraisals for staff
Contributes effectively to group actions
Is personally responsible, steadfast and can be called upon to meet challenges
Assists in determining the needs of the work place; helps to meet goals
Coordinates own work with others, seeks opinions, values working relationships
Is regularly attentive to safety and health regulations
Maintains a professional and cooperative attitude with colleagues
Applies effective supervisory skills
Functions within collective bargaining agreements with employee organizations
Prevents or settles grievances at lowest level without setting an improper precedent
Utilizes knowledge of Affirmative Action Plan, Equal Opportunity Act and Title IX regulations
Establishes rapport with students and strives to develop positive relations
Works effectively with students to promote growth and maturation
Exhibits understanding of the social, emotional, and physical problems that some students face
Works cooperatively with faculty, staff, and students
Provides support and guidance to students and staff

- Functions effectively with members of different ethnic groups and individuals with disabilities
- Actively works to resolve interpersonal conflicts
- Maintains a healthy and productive work environment for staff
- Models effective human relations skills
- Effectively deals with information of a sensitive or confidential nature
- Develops and maintains appropriate working relationships with outside entities
- Provides leadership for staff and students
- Promotes independence for students and staff members
- Makes careful retention decisions about employees
- Is responsive to employee requests for additional training, when appropriate
- Makes performance appraisal a joint project with employees
- Complies with University policies and procedures in areas governing employee relations, i.e. sexual and racial harassment

Communication

- Communicates knowledge clearly, accurately and thoroughly
- Listens attentively and responds thoughtfully
- Organizes and expresses thoughts clearly and concisely orally and in writing
- Maintains appropriate records and is punctual in submitting forms, reports, etc.
- Uses appropriate communications channels
- Keeps supervisor informed about actual or potentially sensitive issues
- Maintains appropriate/effective communication with supervisor and subordinates
- Exhibits ability to communicate on different levels and in different situations (with students, faculty, staff, in a committee meeting, a workshop or classroom)
- Asks questions when unclear about assignments or projects
- Makes clear oral presentations
- Gives clear, concise instructions/directions
- Prepares written materials which are accurate and understandable

Financial Management & Control

- Manages budget within established guidelines
- Plans in advance for efficient use of resources
- Uses accurate and reliable data and information
- Applies Federal, State, and University budget and general accounting procedures relevant to position area
- Trains staff on appropriate budget and fiscal matters
- Projects and quantifies future needs accurately
- Submits budget and financial documents on time
- Uses an effective system for monitoring expenses and staying within budget
- Ensures that budget adjustments are well documented and justifiable
- Promptly reports any anticipated budgetary problems to the appropriate person
- Makes wise use of resources

Service to the University

- Regularly seeks to provide quality service to achieve customer satisfaction
- Serves on committees
- Participates in university governance
- Gets involved in campus or community activities
- Volunteers to serve campus or community

Professional Development & Continuing Growth

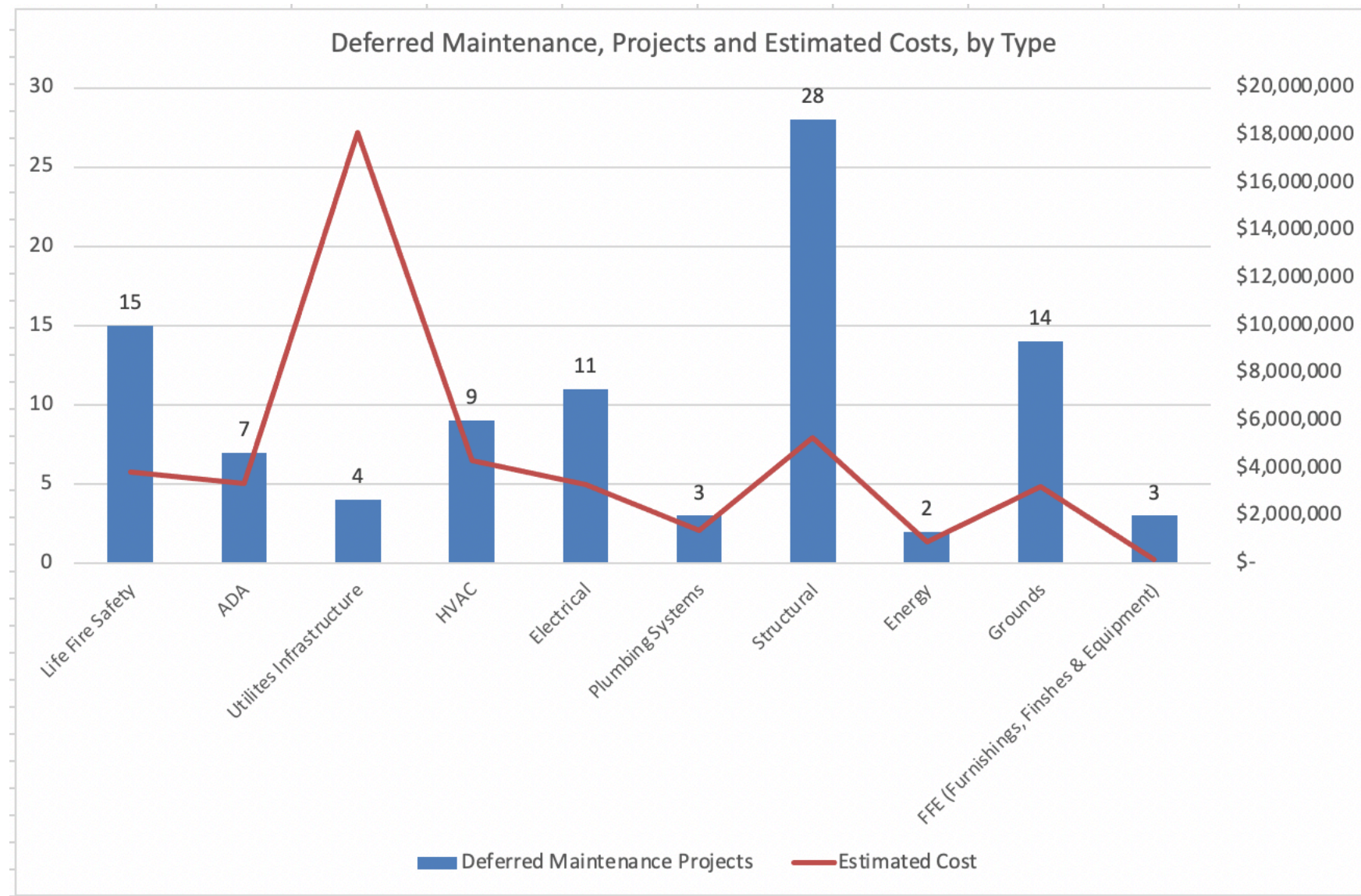
- Takes advantage of professional growth opportunities
- Seeks new knowledge, applies it to the position and shares it with others
- Remains competent and knowledgeable in their professional field
- Has developed and met educational goals
- Has received honors or awards
- Participates in professional organizations

EXHIBIT E

DEFERRED MAINTENANCE

Deferred Maintenance Inventory, 2022

Building	Project Description	Total Est. Cost
Administration	Replace transformer, main panels, wiring (In process)	\$200,000
Administration	Refurbish Elevator	\$125,000
Administration	Replace Domestic Water Lines	\$200,000
Administration	Seismic Upgrade	\$1,000,000
Administration	Upgrade to modern standards Fire Alarm System	\$175,000
APSC	Remodel ADA entrance	\$50,000
APSC	Modify HVAC	\$150,000
APSC	Repair windows (north, music)	\$200,000
APSC	Replace Carpet	\$100,000
APSC	Irrigation upgrade North end	\$10,000
APSC	Replace Plumbing and Steam Lines	\$200,000
APSC	Misc Fire sprinkler additions and corrections	\$60,000
APSC	Add doors and sprinklers to Elec. Closets	\$10,000
Campus	Repair Main Steam Line (underway)	\$16,500,000
Campus	General ADA Campus Wide	\$2,000,000
Campus	Outdoor Lighting-annual	\$15,000
Campus	Misc Roof Repair-annual	\$40,000
Campus	Repair raised crosswalk (Monmouth Avenue)	\$20,000
Campus	Upgrade Exterior Lighting for Safety & Light Pollution	\$500,000
Campus	Install Irrigation and upgrade landscape sprinkler heads and control sensors	\$25,000
Campus	North gate improvements (Physical Plant)	\$20,000
Campus	Reinsulate steamlines & chilled water (Campus Wide)	\$100,000
Campus	Lot H Ped. Walkway	\$570,000
Campus	Irrigation Upgrade - Stadium Drive trees	\$10,000
Campus	Irrigation Upgrade - NPE eastside	\$40,000
Campus	Irrigation Upgrade - Jensen Farm	\$10,000
Campus	Irrigation & Drainage Upgrade - Res Halls	\$30,000
Campus	Irrigation Upgrade - Lot M (E of Library)	\$20,000
Campus	Replace Irrigation - North (Terry, UPCC, Watson)	\$50,000
Campus	Upgrade East Stadium Drive (resurface roadway)	\$2,000,000
Campus	Misc Fire sprinkler additions and corrections (Campus Wide)	\$100,000
Campus	Add Electric Car Recharging Station (2 Total)	\$150,000
Campus	Light soccer field for night games	\$400,000
Cottage	Replace Fire Alarm System	\$80,000
Education	Replace/Repair HVAC - remodel MEP	\$6,500,000
Education	Replace windows	\$250,000
Education	Relocate doors, delete foyer	\$35,000
Education	Seismic Upgrade	\$950,000
Education	Insulate Interior Walls	\$200,000
Hamersly Library	Annual window replacement	\$20,000
HSS (Belamy Hall)	Add ADA Ramp/Stairs -exterior	\$200,000
Jensen Farm House	Replace Roof	\$35,000
ITC North Wing	Replace windows	\$50,000
ITC North Wing	Upgrade HVAC/electrical	\$250,000
ITC North Wing	Roof Repair	\$110,000
ITC South Wing	Upgrade Electrical, remove second feed	\$100,000
ITC North Wing	Replace Chiller	\$250,000
Maaske Hall	Roof replacement	\$18,000
Maaske Hall	Updating Electrical Equipment	\$100,000
Maaske Hall	Upgrade/replace radiators/hydronics	\$200,000
Maple Hall	Repair Roof	\$5,000
Maple Hall	Replace Fire Alarm System	\$30,000
Modulars	Add Fire Alarm / Sprinkler System	\$250,000
Modulars	Repair Bathrooms	\$28,000
Modulars	Roof Repairs	\$100,000
NPE	Replace wood floor and bleachers -upper	\$325,000
NPE	Replace Pneumatics with EI Controls (HVAC Controls)	\$24,000
NPE	Roof Repairs	\$100,000
NPE	Add Elev for ADA	\$2,500,000
NPE	Replace flooring Halls	\$60,000
NPE	Steam Tunnel Egress (Escape tunnel for service workers)	\$30,000
NPE	Add Genset to NPE Emerg. Panel	\$50,000
OPE	Replace Gym Floor	\$150,000
Physical Plant	Replace Boiler 1	\$450,000
Physical Plant	Replace Boiler 4	\$450,000
Rice	Replace Seating - Update to meet current egress standards for Fire Safety	\$500,000
Rice	ADA Restrooms	\$250,000
Rice	Roof Wall Replacement	\$80,000
Stadium	Roof replacement	\$25,000
Stadium	Repair Weight Room and Entry	\$350,000
Stadium	Renovate Shotput Area	\$30,000
Stadium	Replace Sidewalk	\$35,000
Stadium	Add Egress Lighting UPS (Battery Bank)	\$15,000
Stadium	Artificial Turf to replace natural grass surface	\$5,500,000
Stadium	Remodel Crows Nest - Add Elevator, Add HVAC	\$900,000
Smith	Replace Roof	\$175,000
Stadium	Renovate Flag Plaza	\$15,000
Ted Winters Bldg.	Roof Cleaning and Restoration	\$10,000
Terry House	Install Irrigation and upgrade landscape	\$35,000
Terry House	Upgrade HVAC, Electrical	\$25,000
Todd	Replace/Upgrade Electrical	\$550,000
Todd	Mechanical/Electrical Room Excavation	\$500,000
Todd	Add plywood to floors, replace carpet	\$300,000
Todd	Remove Closets in Offices	\$45,000
Todd	Fountain Renovation	\$50,000
Watson House	Add Fire Alarm System	\$30,000
Watson House	Replace Roof	\$35,000
West House	Roof Cleaning and Restoration	\$10,000
		\$48,445,000



Building	Project Description	Total Est. Cost	Life Fire Safety	ADA	Utilites Infrastructure	HVAC	Electrical	Plumbing Systems	Structural	Energy	Grounds	FFE (Furnishings, Finshes & Equipment)
Administration	Replace transformer, main panels, wiring (In process)	\$200,000					\$200,000					
Administration	Refurbish Elevator	\$125,000		\$125,000								
Administration	Replace Domestic Water Lines	\$200,000						\$200,000				
Administration	Seismic Upgrade	\$1,000,000	\$1,000,000									
Administration	Upgrade to modern standards Fire Alarm System	\$175,000	\$175,000									
APSC	Remodel ADA entrance	\$50,000		\$50,000								
APSC	Modify HVAC	\$150,000				\$150,000						
APSC	Repair windows (north, music)	\$200,000							\$200,000			
APSC	Replace Carpet	\$100,000										\$100,000
APSC	Irrigation upgrade North end	\$10,000									\$10,000	
APSC	Replace Plumbing and Steam Lines	\$200,000						\$200,000				
APSC	Misc Fire sprinkler additions and corrections	\$60,000	\$60,000									
APSC	Add doors and sprinklers to Elec. Closets	\$10,000	\$10,000									
Campus	Repair Main Steam Line	\$16,500,000			\$16,500,000							
Campus	General ADA Campus Wide	\$2,000,000							\$2,000,000			
Campus	Outdoor Lighting-annual	\$15,000					\$15,000					
Campus	Misc Roof Repair-annual	\$40,000							\$40,000			
Campus	Repair raised crosswalk (Monmouth Avenue)	\$20,000			\$20,000							
Campus	Upgrade Exterior Lighting for Safety & Light Pollution	\$500,000					\$500,000					
Campus	Install Irrigation and upgrade landscape sprinkler heads and control sensors	\$25,000									\$25,000	
Campus	North gate improvements (Physical Plant)	\$20,000									\$20,000	
Campus	Reinsulate steamlines & chilled water (Campus Wide)	\$100,000			\$100,000							
Campus	Lot H Ped. Walkway	\$570,000	\$570,000									
Campus	Irrigation Upgrade - Stadium Drive trees	\$10,000									\$10,000	
Campus	Irrigation Upgrade - NPE eastside	\$40,000									\$40,000	
Campus	Irrigation Upgrade - Jensen Farm	\$10,000									\$10,000	
Campus	Irrigation & Drainage Upgrade - Res Halls	\$30,000									\$30,000	
Campus	Irrigation Upgrade - Lot M (E of Library)	\$20,000									\$20,000	
Campus	Replace Irrigation - North (Terry, UPCC, Watson)	\$50,000									\$50,000	
Campus	Upgrade East Stadium Drive (resurface roadway)	\$2,000,000			\$1,500,000							
Campus	Misc Fire sprinkler additions and corrections (Campus Wide)	\$100,000	\$100,000									
Campus	Add Electric Car Recharging Station (2 Total)	\$150,000					\$150,000					
Campus	Light soccer field for night games	\$400,000									\$400,000	
Cottage	Replace Fire Alarm System	\$80,000	\$80,000									
Education	Replace/Repair HVAC - remodel MEP	\$6,500,000				\$3,000,000	\$1,500,000	\$1,000,000				
Education	Replace windows	\$250,000							\$250,000			
Education	Relocate doors, delete foyer	\$35,000				\$35,000			\$35,000			
Education	Seismic Upgrade	\$950,000	\$950,000									
Education	Insulate Interior Walls	\$200,000							\$200,000			
Hammersly Library	Annual window replacement	\$20,000							\$20,000			
HSS (Belamy Hall)	Add ADA Ramp/Stairs -exterior	\$200,000		\$200,000								
Jensen Farm House	Replace Roof	\$35,000							\$35,000			
ITC North Wing	Replace windows	\$50,000							\$50,000			
ITC North Wing	Upgrade HVAC/electrical	\$250,000				\$200,000	\$50,000					
ITC North Wing	Roof Repair	\$110,000							\$110,000			
ITC South Wing	Upgrade Electrical, remove second feed	\$100,000					\$100,000					
ITC North Wing	Replace Chiller	\$250,000				\$250,000						
Maaske Hall	Roof replacement	\$18,000							\$18,000			
Maaske Hall	Updating Electrical Equipment	\$100,000							\$100,000			
Maaske Hall	Upgrade/replace radiators/hydronics	\$200,000				\$200,000						
Maple Hall	Repair Roof	\$5,000							\$5,000			
Maple Hall	Replace Fire Alarm System	\$30,000	\$30,000									
Modulars	Add Fire Alarm / Sprinkler System	\$250,000	\$250,000									
Modulars	Repair Bathrooms	\$28,000							\$28,000			
Modulars	Roof Repairs	\$100,000							\$100,000			
NPE	Replace wood floor and bleachers -upper	\$325,000							\$325,000			
NPE	Replace Pneumatics with EI Controls (HVAC Controls)	\$24,000				\$24,000						
NPE	Roof Repairs	\$100,000							\$100,000			
NPE	Add Elev for ADA	\$2,500,000		\$2,500,000								
NPE	Replace flooring Halls	\$60,000							\$60,000			
NPE	Steam Tunnel Egress (Escape tunnel for service workers)	\$30,000	\$30,000									
NPE	Add Genset to NPE Emerg. Panel	\$50,000					\$50,000					
OPE	Replace Gym Floor	\$150,000							\$150,000			
Physical Plant	Replace Boiler 1	\$450,000								\$450,000		
Physical Plant	Replace Boiler 4	\$450,000								\$450,000		
Rice	Replace Seating - Update to meet current egress standards for Fire Safety	\$500,000	\$500,000									
Rice	ADA Restrooms	\$250,000		\$250,000								
Rice	Roof Wall Replacement	\$80,000							\$80,000			
Stadium	Roof replacement	\$25,000							\$25,000			
Stadium	Repair Weight Room and Entry	\$350,000							\$350,000			
Stadium	Renovate Shotput Area	\$30,000									\$30,000	
Stadium	Replace Sidewalk	\$35,000		\$35,000								
Stadium	Add Egress Lighting UPS (Battery Bank)	\$15,000	\$15,000									
Stadium	Artificial Turf to replace natural grass surface	\$5,500,000									\$2,500,000	
Stadium	Remodel Crows Nest - Add Elevator, Add HVAC	\$900,000		\$200,000		\$200,000			\$500,000			
Smith	Replace Roof	\$175,000							\$175,000			
Stadium	Renovate Flag Plaza	\$15,000										\$15,000
Ted Winters Bldg.	Roof Cleaning and Restoration	\$10,000							\$10,000			
Terry House	Install Irrigation and upgrade landscape	\$35,000									\$35,000	
Terry House	Upgrade HVAC, Electrical	\$25,000				\$15,000	\$10,000					
Todd	Replace/Upgrade Electrical	\$550,000					\$550,000					
Todd	Mechanical/Electrical Room Excavation	\$500,000				\$300,000	\$200,000					
Todd	Add plywood to floors, replace carpet	\$300,000							\$250,000			\$50,000
Todd	Remove Closets in Offices	\$45,000							\$45,000			
Todd	Fountain Renovation	\$50,000									\$50,000	
Watson House	Add Fire Alarm System	\$30,000	\$30,000									
Watson House	Replace Roof	\$35,000	\$35,000									
West House	Roof Cleaning and Restoration	\$10,000							\$10,000			
	Estimated Cost	\$48,445,000	\$3,835,000	\$3,360,000	\$18,120,000	\$4,339,000	\$3,325,000	\$1,400,000	\$5,271,000	\$900,000	\$3,230,000	\$165,000
	Total Projects	88	15	7	4	9	11	3	28	2	14	3

EXHIBIT F

COMPUTER REPLACEMENT REQUEST

IN WOU PORTAL

FACULTY

Google Email VDI Zoom Qualtrics ASTRA Wolf Web Canvas Degree Presence Library WCS Banner Cogno3 WOUAlert Single Sign-On

WOU Computer Replacement

Please use this form to select your primary computer replacement. This process is intended for non-student employee's computer replacement. You will receive an e-mail when your new computer has been assigned to a technician for the preparation process.

* What is the WOU# of your primary computer?

It will be on a sticker that looks like this:



Please be sure to locate the WOU# on your computer - not on the monitor :)