FOURTH QUARTER FINANCIAL MANAGEMENT REPORT – FY2019

Eastern Oregon University

EOU Board of Trustees

November 14, 2019

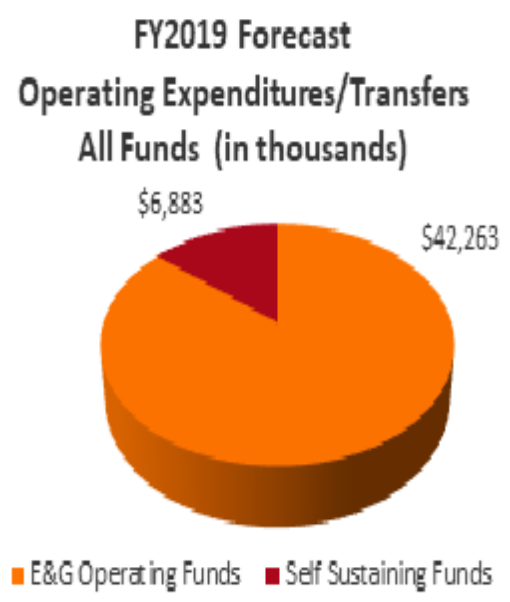
QUARTERLY MANAGEMENT REPORT

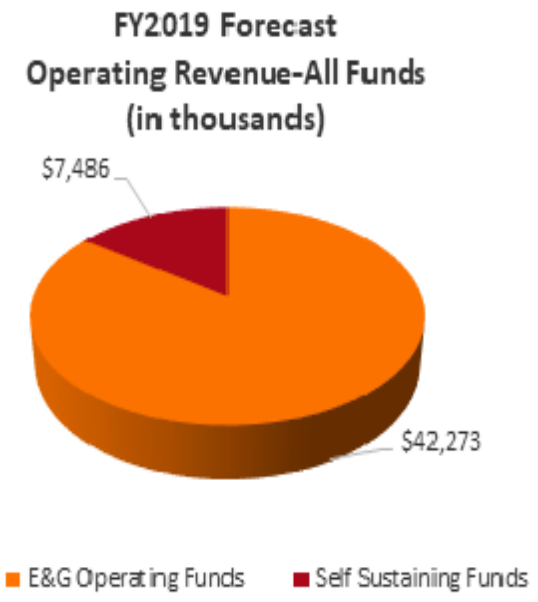
This report is prepared for internal management review and planning purposes. The quarterly management report summarizes all resources and expenses at EOU by major fund type. Fund types include: Education and General (E&G), Auxiliary Enterprise Funds and Designated Operations/Service Funds, all of which are defined herein.

Through the FY19 budget planning cycle, the University's strategic priorities provided the guidance for deploying resources from state funding and student tuition to the appropriate initiatives, which supported the continued success of EOU students. In addition, the University continued to focus on responsible stewardship of its financial resources dedicated to fund the University's operations and fee remissions, which has led to creating a positive fund balance. The University also monitored the alignment and outcomes of the budget planning and resource allocations throughout the year.

The quarterly management report is provided to help guide and inform future decision making, by providing information on current and historical trends across the major funds. All reports within this document contain FY2019 budgets for revenue, expenses and transfers as well as a quarterly review of current year actuals to FY2018 actuals related to the major fund types.

The Eastern Oregon University Board of Trustees approved the operating budget on May 24, 2018, which included a revenue budget of $48.619M and an expenditure/transfer budget of $49.865M, resulting in an overall use of fund balance of $1.246M. At the end of Q2, revisions were made to the E&G budget to reflect a more accurate accounting of the anticipated revenue and expenses for the fiscal year. The forecast for EOU all-funds operating revenue budget was $49.8M and the expenditure budget was $49.1M, excluding grants, financial aid and capital construction funds.



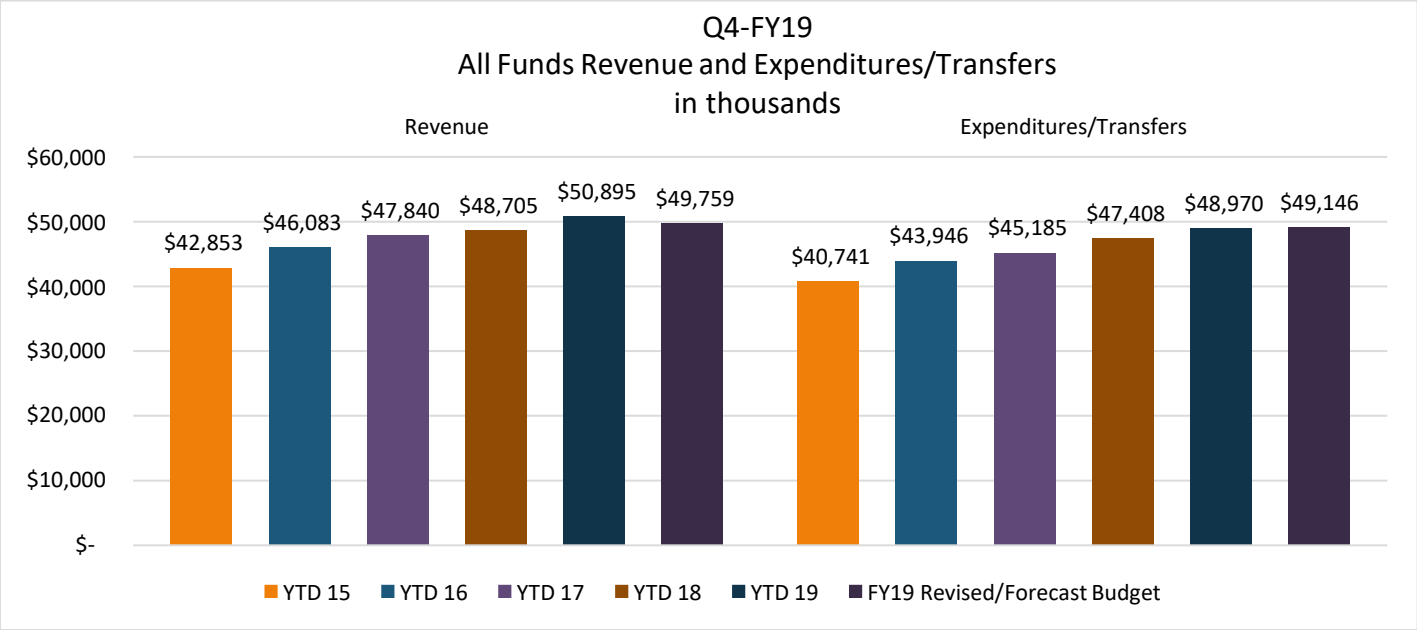


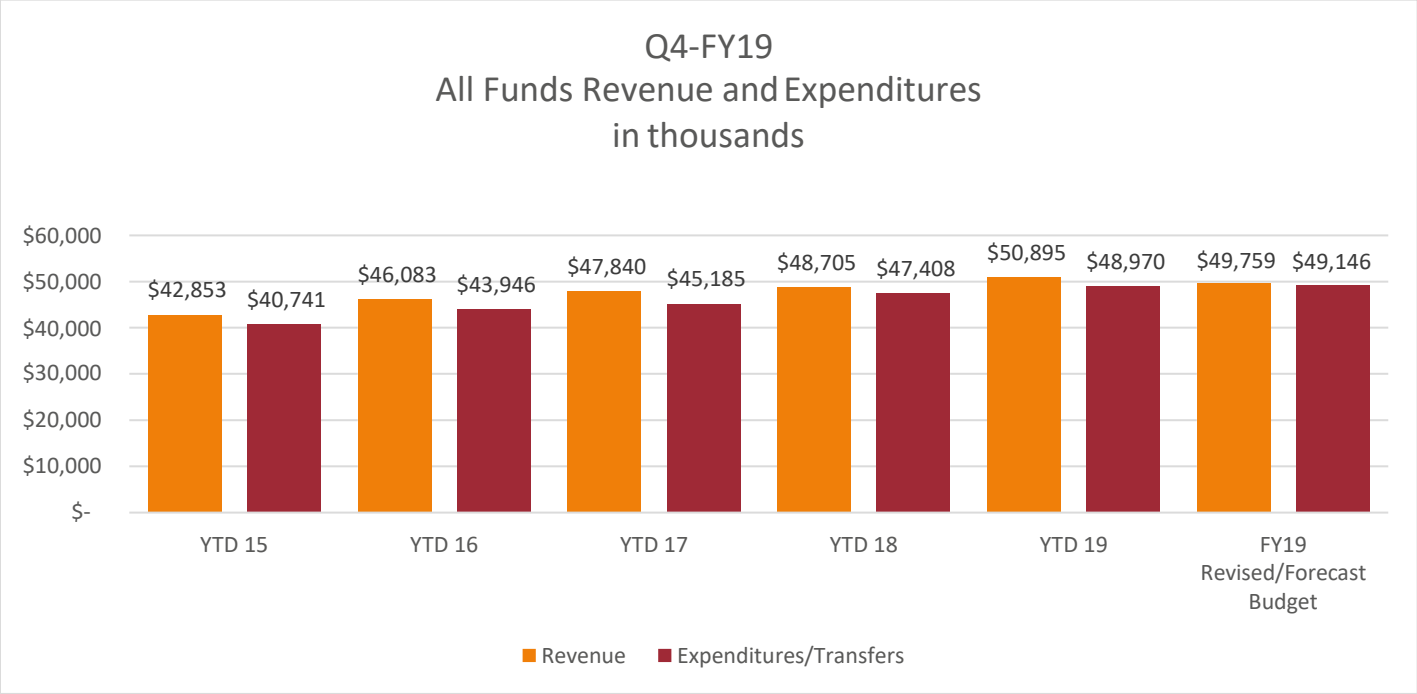
Q4 SUMMARY

FY19 budgets for E&G, Auxiliaries, Designated Operations and Service Departments are the operating funds reviewed in the quarterly management report. There were no financial concerns in any of the funds during the year nor at year end. Details of fund variances of all funds are included in the reports beginning on page 18.

At the close of Q4, EOU had received $50.9M in revenue and had recorded expenditures of $49.0M. Revenues were up 4.9% or $2.19M with the largest increase ($1.6M) in student fees, which include tuition and mandatory fees. Expenditures were up 3.72% ($1.8M) over the prior year with labor expenses being up are up 4.23% or $1.416M over the year end 2018.

Based on the forecast, at year end EOU over realized revenue by 2.3% and under spent expenditures/transfers by $173K.





EDUCATION AND GENERAL (E&G)

The Education and General revenue budget consists of state appropriations, tuition and student fees, gifts and investments, internal sales and miscellaneous fees. The expense budget supports activities and services that are intrinsic to the university, including instruction, research, student services, libraries, administration, and maintenance of the campus physical plant.

The development of the 2018-19 EOU Operating Budget followed the approved budget process. The budget process was thoughtful and mindful, given the moderate tuition and mandatory fee increases, room and board increases and estimated state allocations. The budget was based on flat enrollment in all areas, and included $512K in additional fee remission funding within the E&G budget, which is intentionally allocated to drive enrollment.

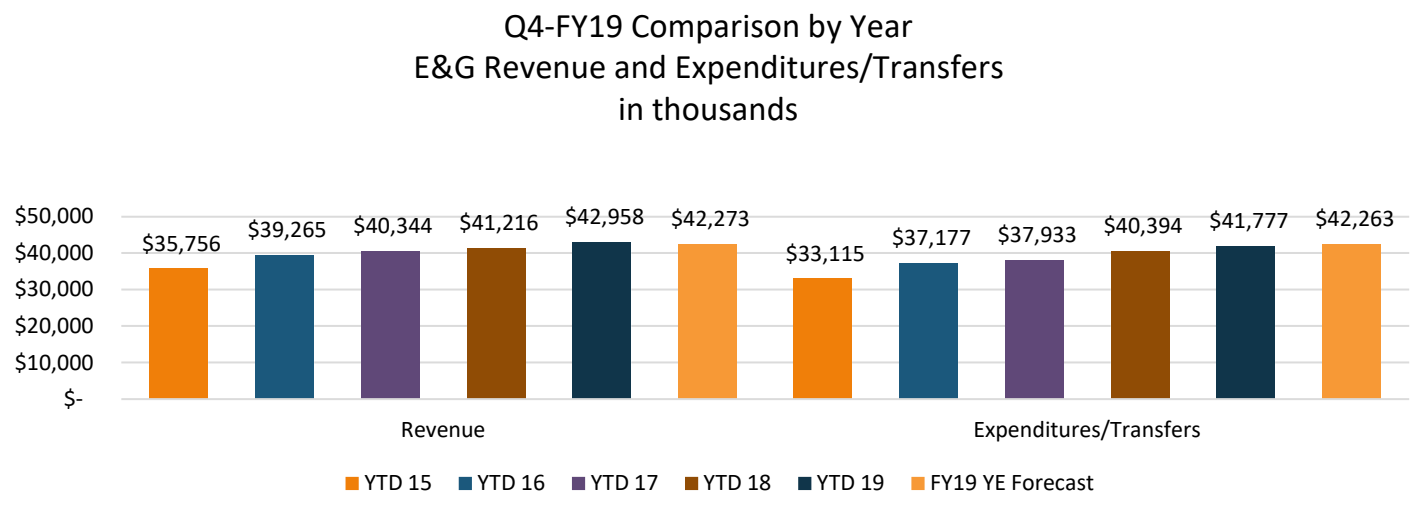
The E&G budget addressed needs associated with academic quality, employee development, internal and external relations, facility and planning projects, and student support enhancements. The overall budget also provided some flexibility for additional initiatives and investments or unforeseen declines in revenue.

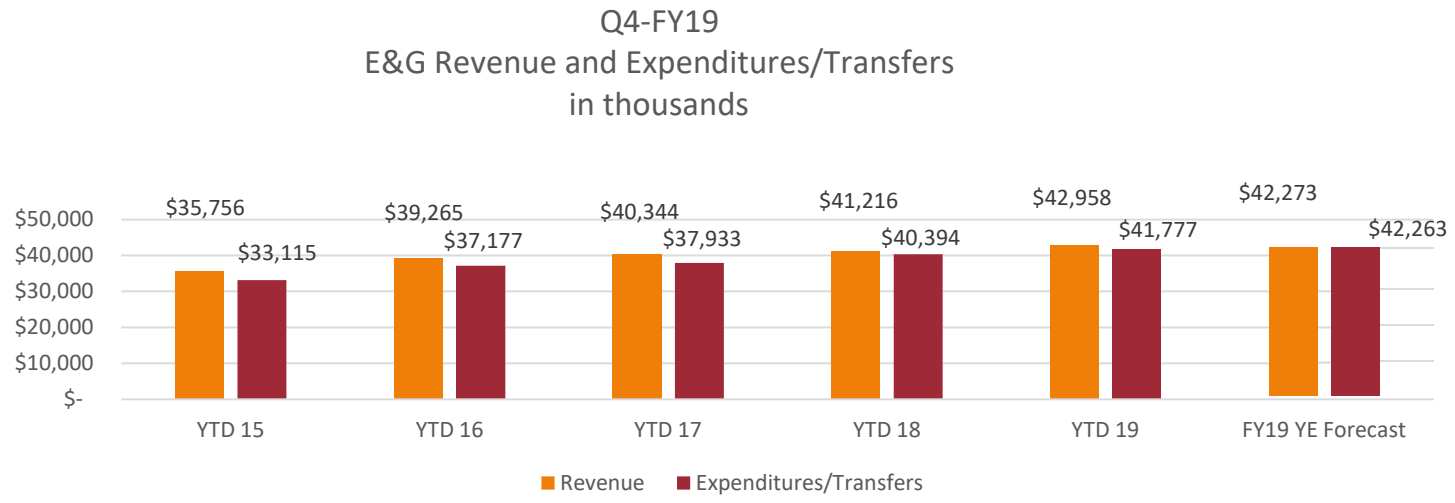
The March E&G revenue forecast $42.27M included state allocations from Student Success and Completion Model and Energy Loan Payments. In addition to the revenue received as part of the state allocation, EOU retained tuition and fees generated by students, as well as received revenue through indirect cost recoveries from grants and contracts, interest and other revenue. The revenue budget also included fee remission allocations of $2.7M. Fee remissions appear in the management report as a reduction of revenue.

The E&G expense/transfer budget $42.263M is comprised of salaries and other payroll expenses (ope), services and supplies and net transfers. EOU's largest category of expense is personnel, consisting of approximately 80.8% of the overall E&G budget. Direct expenses, or service and supplies, include utility and physical plant costs, general office supplies, professional services contracts, employee and student travel, information technology services, as well as services payments for support provided by University Shared Services Enterprise (USSE).

Based on the year-end forecast, EOU projected to use approximately $10,000 of the E&G fund balance, creating near breakeven results. The change from the original budget was due to positive increases in enrollment (budget was built on flat enrollment), and the payment from OSU for the joint program for both FY18 and FY19 to be received in the current fiscal year. The forecast projected a year-end fund balance of 7.82M, 18.51% of operating revenue and 2.22 months of operating expenditures.

However, at the end of the fiscal year, there was over realized revenue of $685K and $487K in unspent expenditure/transfer budget. This resulted in an increase to the E&G fund balance of $1.2M, for a total fund balance of $8,994 or 20.94% and 2.58 months of operating. While this increase was not included in the forecast, it will ultimately allow EOU some additional flexibility when making 19-20 budget and tuition decisions.



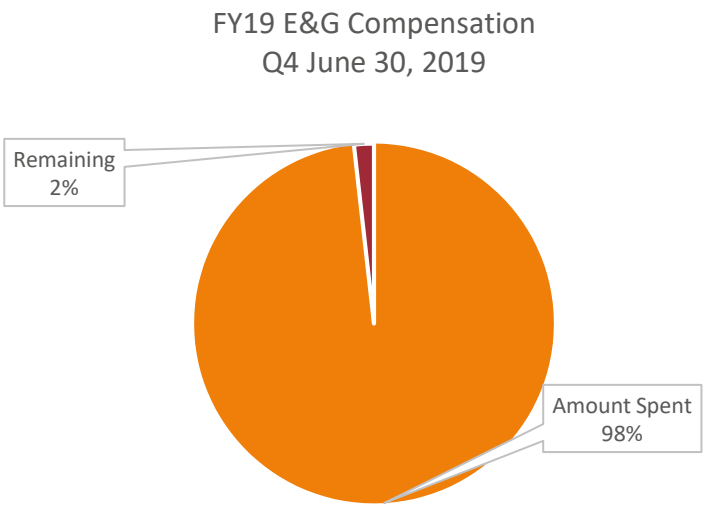


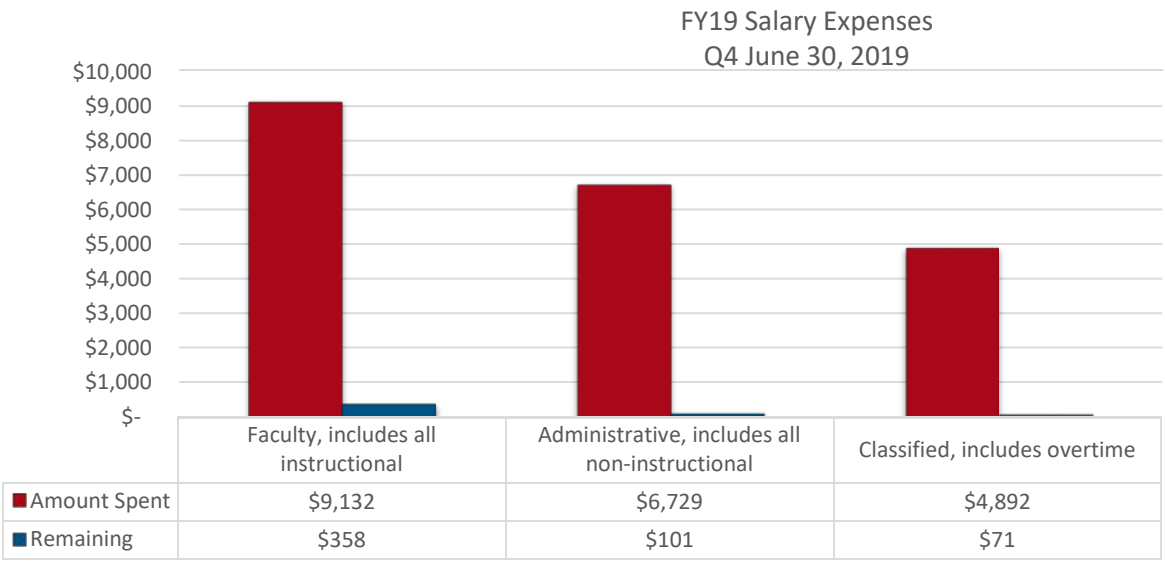
Year to Date Variances over FY2018:

Revenue ended 4.23% or $1.742M ahead of FY18. At the close of the fiscal year EOU had received 102% of the E&G revenue YE forecast. FY19 expenditures for all categories including transfers increase 3% over FY18. At year end, EOU had utilized approximately 99% of the expenditure budget, not including the transfer category.

Labor costs increased 5% due to contractual or planned increase in salaries, as well as the minimum wage increase and OPE increases. Also included in the increase was a reallocation of labor expenses associated with the Athletic Trainers from auxiliary funds to E&G funds. There was a corresponding transfer in from the auxiliary fund, which offsets the overall expense related to the Athletic Trainers.

The Service and Supplies Category was up 3% or $236K. Capital expenses ended down 15% or $80K from the prior year. Internal sales were up $14K from the prior year due to an increase in the overhead reimbursement in the first quarter of FY19. There was an unbudgeted transfer in which resulted in a significant increase and variance in the transfer category. EOU received funds from a grant to offset fee remissions related to the Oregon Teacher Pathways program. This was a one time transfer and will not be recurring in future years.





Actual Labor Expenses by Major Category

Labor Category	FY18	FY19	Difference
Unclassified Salaries	$12,917,039	$13,626,366	$709,327
Classified Salaries	$4,596,061	$4,759,507	$163,446
Student Pay	$474,165	$517,596	$43,431
Health Benefits	$5,193,161	$5,362,566	$169,405
Retirement Beneftis	$4,538,355	$4,837,760	$299,405

FYE18 and FYE19 E&G Expenditures by Major Unit

	FYE18 Actual	FYE19 Actual	Delta	Percent Delta	
President, includes Athletics	$ 3,550,523	$ 3,668,360	$ 117,838	3.32%	**1**
University Advancement	$ 1,347,765	$ 1,470,273	$ 122,508	9.09%	**2**
Provost	$ 1,533,148	$ 1,617,622	$ 84,474	5.51%	**3**
ROI	$ 1,577,206	$ 1,764,424	$ 187,217	11.87%	**4**
Assoc Provost	$ 232,935	$ 316,008	$ 83,073	35.66%	**5**
CAHSS	$ 5,296,975	$ 5,647,444	$ 350,469	6.62%	**6**
COBE	$ 5,747,788	$ 5,688,274	$ (59,514)	-1.04%	**7**
CSTM-HS	$ 4,813,443	$ 5,031,580	$ 218,138	4.53%	**8**
Library	$ 1,837,073	$ 1,874,957	$ 37,884	2.06%	**9**
Student Affairs	$ 2,424,396	$ 2,589,311	$ 164,915	6.80%	**10**
Finance and Administration, includes Facilities and Planning and IT	$ 10,829,301	$ 11,582,629	$ 753,328	6.96%	**11**
Campus Wide	$ 1,203,408	$ 523,798	$ (679,610)	-56.47%	**12**
TOTAL	$ 40,393,960	$ 41,774,681	$ 1,380,721	3.42%	**13**

NOTES: Variance in Year over Year Actual Expenditures

1 Increase in salaries and ope, and E&G support of Track and Turf (athletics)
2 Increase in marketing investments and resource planning
3 No significant variance
4 Restructure - Advisor wages allocated to colleges
5 Learning and Technology position vacant during FY19
6 Split of colleges and increases in salary and ope
7 Decrease in on line instruction, related to PAH relocating to CSTM-HS
8 New college FY18, with PAH
9 Increases in salary and ope and prior year vacancies
10 Position vacancies in FY17 reduced expenditures, creating FY18 variance
11 Change in recording of USSE expenditures for IT created a variance in FY18. As well as investments in facilities equipment, computer replacements and security enhancements
12 Change in recording of USSE expenditure for IT and bad debt allowance.
13 Overall labor expenditures increased by 7.6% over prior year. Direct expenses were down over prior year and transfers increased.

AUXILIARY ENTERPRISES

Auxiliary Services include services that are essential to the support of the university's academic programs. Auxiliary units are expected to generate sufficient revenue to cover all costs of operating and capital need, and are not supported by State allocation/funding. Departments such as Housing and Dining, Student Health Center, Parking Services, Athletics, General Rentals, the Integrated Services Building (ISB) and the Incidental Student Services Fee are considered Auxiliaries at EOU.

Housing and Dining Services provide services and support for our students living on campus. Eastern Oregon University has a mandatory live on policy for all new freshman. Targeted occupancy for budget development was based on fall 2018 at 371, with a 10% annual attrition. The housing and dining fund have annual debt service payments of $700,000 (est) until 2035.

Dining Services is a contracted service operated by Sodexo. Sodexo operates all food services operations on the campus, including summer camp service.

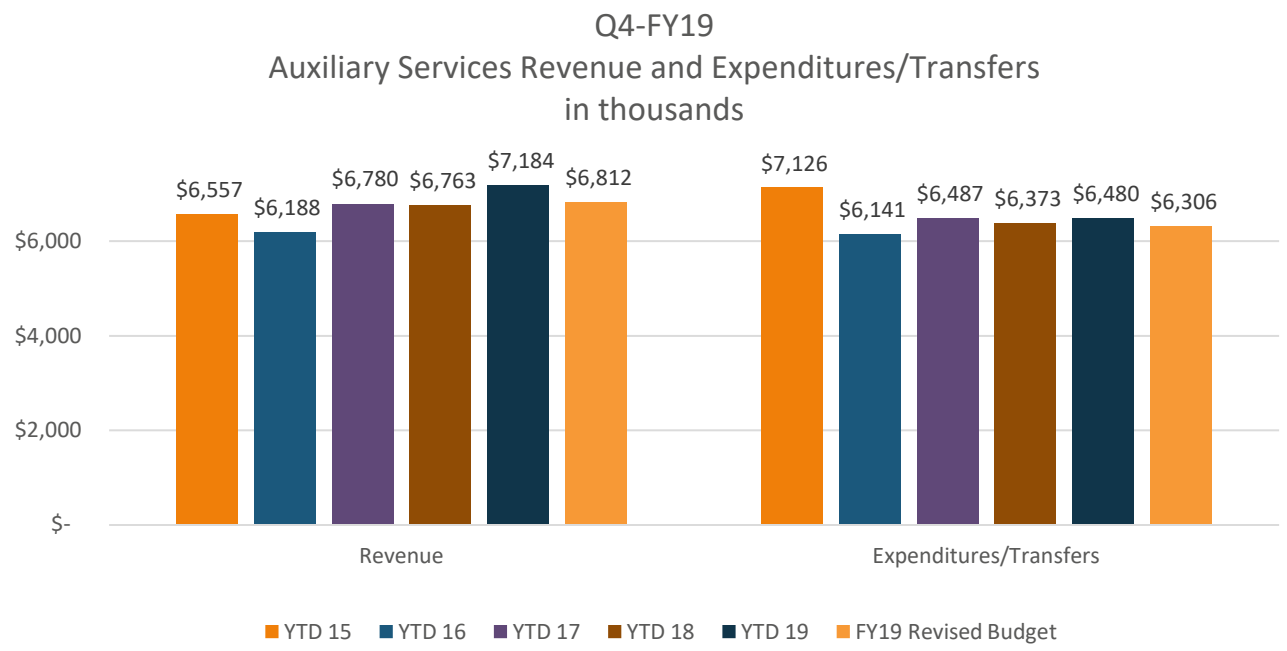
Intercollegiate Athletics Fund is also considered an auxiliary enterprise and receives funding from student fees, fund raising and self-support operations. However, at EOU, Athletic personnel expenses, an athletic trainer, soccer and wrestling expenses as well as post season travel are funded through the E&G budget ($2.145M) Athletics also receives state support in the form of lottery funding ($460M) for additional scholarships.

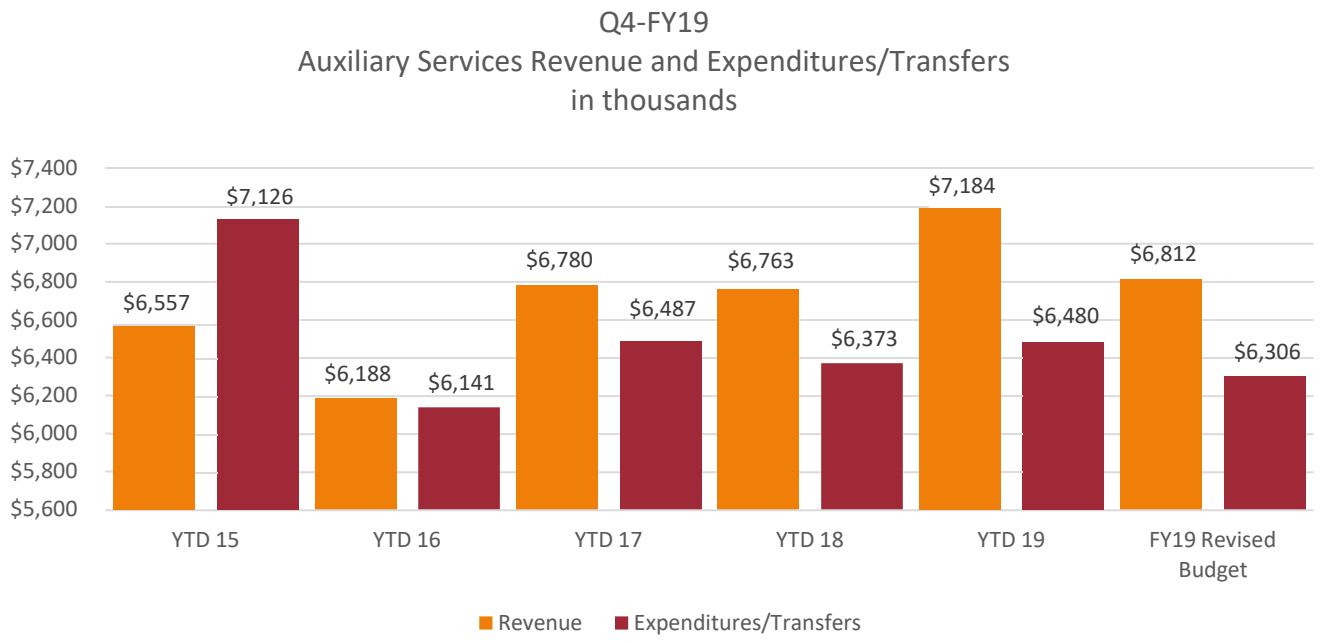
Student Health Center Operations is a contracted service with Oregon Health Sciences University. OHSU provides health service for all EOU students enrolled in a total of at least 6 credits and one or more of these credits is an "On-Campus" course, and to all students living on campus or part of an athletic team. Students pay a quarterly mandatory Health Service Fee that provides student access to the Student Health and Counseling Centers. The fee was increased for 2018-19 and was $165 per term. In addition to the contract with OHSU, this fund also supports a Health and Wellness Coordinator, two counselors and two athletic trainers.

Incidental Student Fee Fund supports institutional student programs that are beyond the academic mission of the institution. The incidental fee is assessed each term to all students taking "On-Campus" courses, and to all students living on campus or part of an athletic team. The fees in this fund are used for student union operations, student organizations, student governmental activities, and provides some support to athletics. In 2017-18, ASEOU began offering scholarships for Senators and Justices for one academic year in which they serve. This is included in the student aid category of the auxiliary budget, along with lottery funds, which are distributed for athletic and graduate assistant's scholarships. The fee was increased for 2018-19 and was $270 per term.

Parking Services is a self-support operation, which generates revenues through the sale of annual and quarterly parking permits, special events fees, and parking citations. Revenue generated is used for facility and route improvement, parking lot repair and maintenance, signage, and labor expenses. Parking permits were not increased for 2018-19. As part of the operating fund plan, EOU has engaged a consultant to conduct a comprehensive parking and impact study. This was funded as joint project between Facilities and Parking Services as a one-time expense in the FY19 budget and supports Goal 4, Objective 3 in the Ascent 2029.

General Rentals/ISB EOU has a long-term lease on the Integrated Services Building thru 2021. The lease is structured to pay for the debt service, maintenance and operations of the facility. EOU also leases facility space to OHSU and other campus partners.


Q4-FY19
Auxiliary Services Revenue and Expenditures/Transfers
in thousands
$6,557
$6,188
$6,780
$6,763
$7,184
$6,812
$7,126
$6,141
$6,487
$6,373
$6,480
$6,306
$6,000
$4,000
$2,000
$-
Revenue
Expenditures/Transfers
YTD 15
YTD 16
YTD 17
YTD 18
YTD 19
FY19 Revised Budget


Q4-FY19
Auxiliary Services Revenue and Expenditures/Transfers
in thousands
$7,400
$7,200
$7,000
$6,800
$6,600
$6,400
$6,200
$6,000
$5,800
$5,600
$6,557
$7,126
$6,188
$6,141
$6,780
$6,487
$6,763
$6,373
$7,184
$6,480
$6,812
$6,306
YTD 15
YTD 16
YTD 17
YTD 18
YTD 19
FY19 Revised Budget
Revenue
Expenditures/Transfers

Q4 - Auxiliaries by Fund				
Auxiliaries by Fund	Revenue	Expenditures/ Transfers	Actual Net	Budgeted Net
Housing	$ 3,608,951	$ 3,347,685	$ 261,266	$ 85,492
Student Activities/Incidental Fees	$ 841,170	$ 1,066,051	$ (224,881)	$ -
Intercollegiate Athletics	$ 1,164,485	$ 971,099	$ 193,386	$ (2,925)
Health Services	$ 682,046	$ 773,898	$ (91,852)	$ (131,083)
Parking Services	$ 104,319	$ 85,455	$ 18,864	$ (1,500)
Other Rentals (Gilbert Center/OHSU)	$ 229,753	$ 23,749	$ 206,004	$ 223,390
Other Auxiliaries (ISB/Student Clearing)	$ 553,018	$ 211,634	$ 341,384	$ 333,517
Total Auxiliary Enterprises	**$ 7,183,742**	**$ 6,479,571**	**$ 704,171**	**$ 506,891**

Note: Actual YE net does not include bond principal payments

Year to Date Variances over FY2018:

Auxiliary Services units performed as expected and there were no concerns with the performance of this fund type. As can be seen in the chart above, all funds were positive at year end with the exception of Health Services, which was budgeted to end in the negative at the end of the year. The year-end negative in Student Activities and Incidental Fees is offset with the Student Clearing Fund.

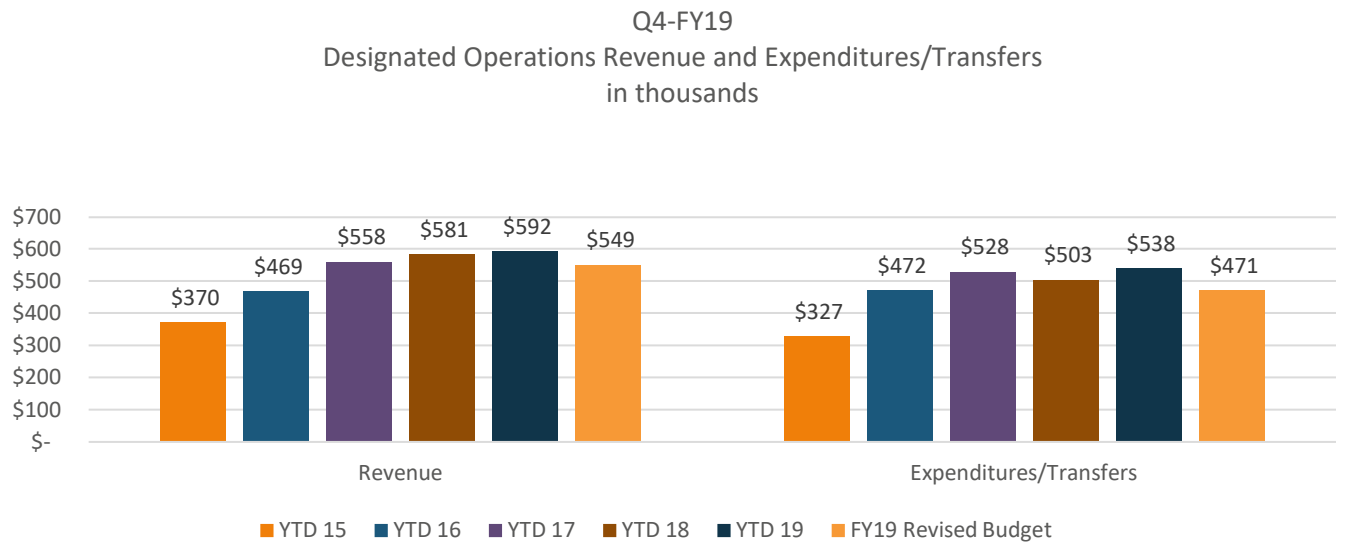
Revenues were up an overall 6% or $421K over the prior year. Increases in the number of students paying the Incidental Student and Health Service Fees and the approved increase in these fees led to an increase in the student fee category of 12%. An adjustment related to the difference in the Track project total and par amount of the bonds after sale resulted in an increase of $165K in the revenue category. (There is an offsetting entry to the liabilities of the bonds) Interest revenue is down 10% due to reductions in the cash available in this fund type. The sales and service revenue as a whole was only up 2% over the prior year. Within this category room and board revenue, lease income and gate receipts are up over the prior year, but are being offset with declines in revenue from the sale of the president's residence, conference income, facility rental (camp) and advertising income from the prior year. Other revenue is down $43,028; this is related to lower revenue generated in activity/recreation fees from camps and well as reductions in one time revenue from athletic gear reimbursement in the prior year.

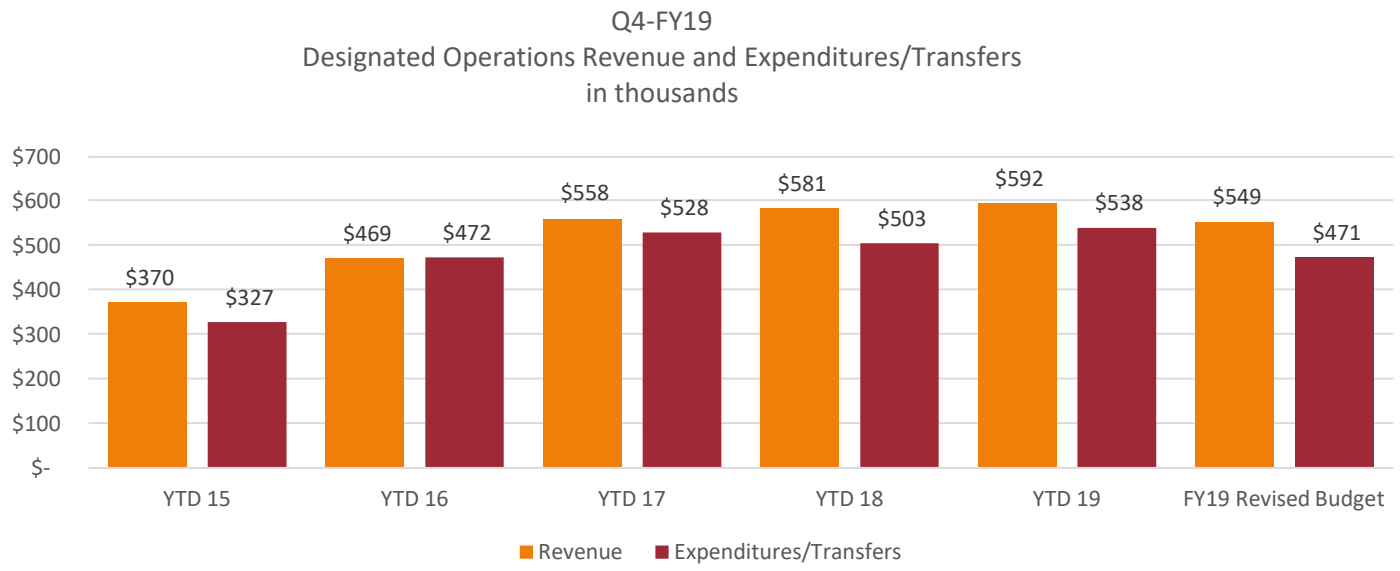
At the close of the fiscal year, overall expenditures were up 2% or $106,976. Labor expenses are down due to the reallocation of the athletic trainers to E&G funds, and a reduction in labor expenses related to the media position within student activities. Services and supplies expenses are up 2% or $98,984. This is primarily due to an increase in professional services contracts for Residential Life including the housing study consultant, refrigeration repair and access controls projects. Capital expenses were up 6% or $3,508 over the prior year due to purchase of soccer shelters. Student Aid was up 16% or $54,977 due to additional sports lottery scholarships being funded in FY19. Residential Life also funded $4023 more in room and board aid in FY19. Merchandise resale is related to concessions, there was a slight increase of $2,186 in the current year. Internal Sales show an increase of 306% or $6,589 this is due to internal changes related to the athletic van rentals. The transfers in FY19 are related to athletics transfers from designated operations funds and Incidental student fees being transferred within the Auxiliary Fund Type. Note:The transfers in FY18 included one time cash transfers to align rental income in the correct fund type.

DESIGNATED OPERATIONS

Designated Operations are university functions that provide self-support operations related to non-instructional activities such as field trips and community education. A Designated Operations fund will be established when approximately 80% or greater of a self-support activity is funded from external sources, including student fees for field trips.

EOU's Designated Operations Funds are academic department field trips, athletic and academic camps, workshops and the BASALT Magazine. (see full list below) The revised revenue budget is $549K and the expense/transfer budget is $471K.





Q4-Designated Operations by Individual Fund				
Designated Operations	Revenue	Expenditures/ Transfers	Actual Net	Budgeted Net
Field Trips	$ 17,911	$ 16,750	$ 1,161	$ -
Cultural Heritage Arch. Research Tech Lab	$ (6,083)	$ (4,180)	$ (1,903)	$ (3,750)
Education/STM Workshops	$ 1,978	$ 2,136	$ (158)	$ -
National Writing Project	$ 2,515	$ 2,086	$ 429	$ (350)
Student Transportation Fees	$ 1,000	$ 1,140	$ (140)	$ -
Urban-Rural Ambassador Institute	$ 149	$ 12	$ 137	$ -
Copy Center	$ 48,067	$ 48,569	$ (502)	$ -
Small Business Workshops	$ -	$ -	$ -	$ 350
Library - EOIN	$ 29,648	$ 30,338	$ (689)	$ (710)
Community Teleproductions		$ (648)	$ 648	$ -
Hispanic Multi Cultural Health		$ 240	$ (240)	$ -
Athletic Camps	$ 216,280	$ 201,970	$ 14,311	$ 50,660
Mine Safety Training	$ 12,204	$ 2,641	$ 9,564	$ 10,775
Basalt Magazine	$ 482	$ 189	$ 293	$ (100)
Sundry Donations - Binney Fund	$ 79,925	$ 53,901	$ 26,024	$ 18,400
Athletic Donations	$ 176,807	$ 174,215	$ 2,592	$ 3,525
Barnes and Noble Reimbursements	$ 10,707	$ 8,479	$ 2,227	$ -
Total Designated Operations Funds	**$ 591,590**	**$ 537,838**	**$ 53,752**	**$ 78,800**

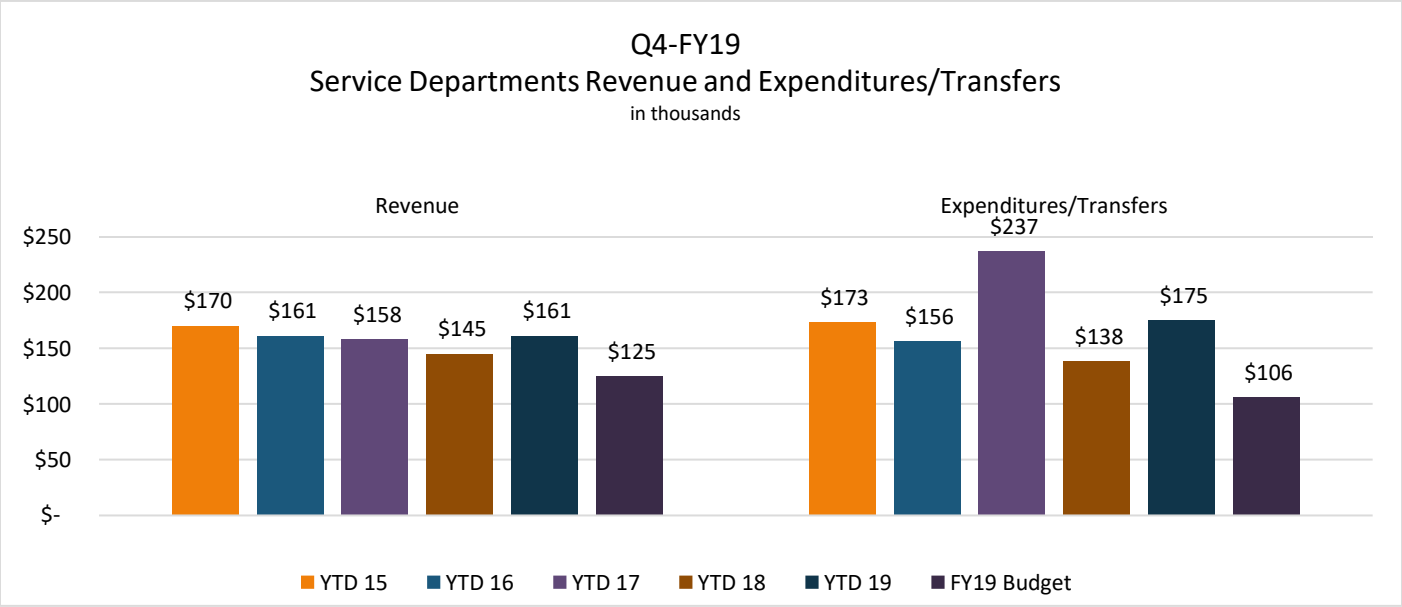
Year to Date Variances over FY2018:

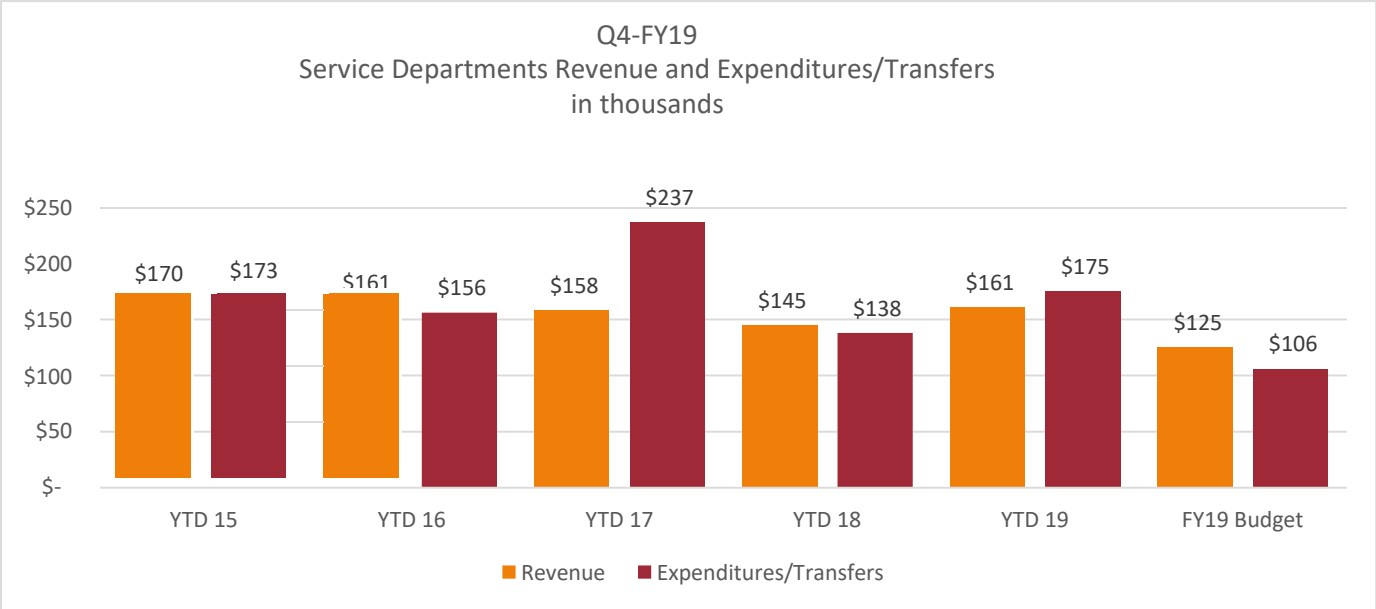
Designated operations ended the year as expected. The fund had a 2% increase or $10,987 in revenue over the prior year and a increase in expenses of 7%. The net increase is related to athletics camps and internal fund raising, which was offset by a decline in the other revenue category related to reimbursement from Barnes and Noble. The Barnes and Noble personnel change also effected the labor expenditure, which is down 21% or $38,485 at year end. There was also a change in process for internal sales which resulted in a decrease of 24%. At year end, there was only one full time (classified) employee paid from this fund and that employee is in the Copy Center. Increases in overall services and supplies are related to increases in expenditures related to camps. Capital expenditures include additional equipment for the biology department (digital cameras) in FY19 and Merchandise-resale is the produce purchased by Athletics for a volleyball fund raiser. There was a correcting entry from prior fiscal years for the Cultural Heritage Archeology Research Technical Lab (CHART) which resulted in a year end net of negative expenditures.

SERVICE DEPARTMENTS

A Service Department fund is established with the majority of the activity is internal to the university. EOU's Serviced Departments include surplus property, Telecommunications and Audio Visual departments, Copy Services and Motor Pool.

The FY19 revenue budget for these funds is $125,175 and the expense budget is $141,222, with additional net transfers of $35,519. The transfer in is from the E&G funds and primarily supports the EOU copy center and telecommunication support.





Q4-Service Departments by Individual Fund				
Service Departments	**Revenue**	**Expenditures/ Transfers**	**Actual Net**	**Budgeted Net**
Audio Visual	$ 31,351	$ 23,616	$ 7,735	$ 19,650
Surplus Property	$ 15,575	$ 40,600	$ (25,025)	$ 912
Campus Recycling	$ 141	$ 11	$ 130	$ -
Car Pool Services	$ 16,892	$ 13,680	$ 3,212	$ 2,240
Plotter Printing Services	$ 2,011	$ 1,430	$ 581	$ -
Telecommunication Services	$ 87,495	$ 89,823	$ (2,328)	$ -
Campus Teleproductions	$ 2,045	$ 1,998	$ 47	$ -
Library Copy Services	$ 4,998	$ 3,917	$ 1,081	$ (3,330)
Total Service Department Funds	**$ 160,508**	**$ 175,075**	**$ (14,567)**	**$ 19,472**

Year to Date Variances over FY2018:

Revenue was up over the prior year by 11% or $15,688. This was primarily from Audio Visual and Surplus property. Labor expenses were up, due to the contractual classified salary increase and additional labor costs in Audio Visual. There were two employees from IT and one employee from Audio Visual paid partially from the service department fund. Overall expenditure increases were up 26.2% over the prior year or $36,753. This is due to equipment purchases in surplus property.

Service departments ended the year slightly off from the original budget plan due to unanticipated/unbudgeted purchases of equipment in facilities (Surplus) Audio Visual over realized revenue by $7,851 which was offset by corresponding labor charged within the department.

Depreciation expenses decreased 7% due to alignment of purchases with the appropriate fund. At year end, Service Departments ended the year with a net loss or use of cash of $14,567.

GRANTS AND CONTRACTS

EOU currently has 61 grants and contracts. The current EOU Federal F&A rate is 66% of salaries excluding benefits, and the standard rate for non-federal grants is 8%; however, many grants have limitations on the amount of indirect cost recovery that can be charged to the grant budget.

The largest grant EOU currently has is the Eastern Oregon Head Start Program. EOU provides space and services for the program and serves as the fiscal administrator or the grant. All employees funded by this grant are paid in EOU payroll and receive EOU benefits, including retirement and healthcare.

The table below shows grants with award amounts above $50,000 currently administered at EOU:

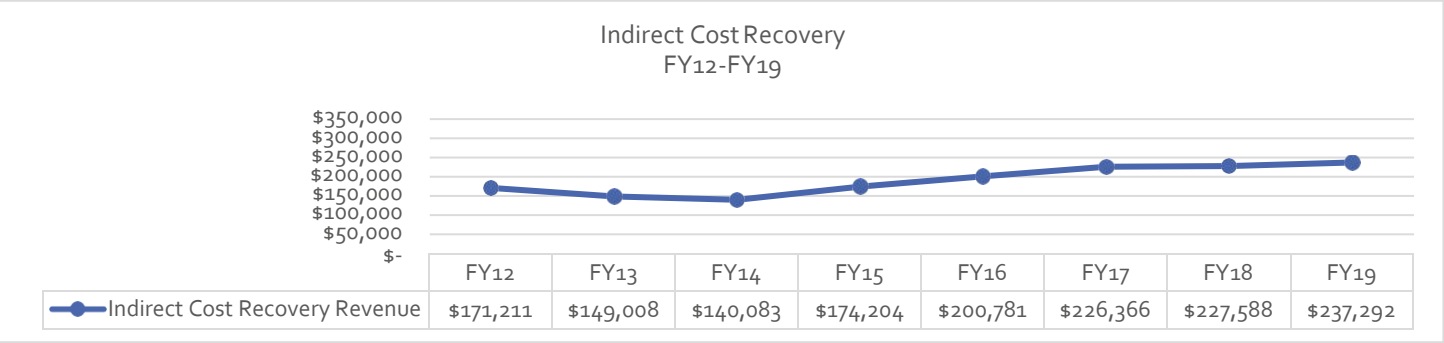
Title	Grant Award
DHHS ACF Head Start Prog 2018-19	$ 1,431,333.00
DHHS ACF Head Start Modular Facility Grant 2019	$ 1,650,776.00
DHHS ACF Head Start Prog 2019-20	$ 1,456,366.00
NSF Novel Heme Chem Cytochrome 14	$ 298,161.00
NSF Functional Evolution of Cytochrome 19-23	$ 356,874.00
NSF Science and Tech in EO 15-20	$ 597,223.00
TRiO Student Support Services 2015	$ 1,100,000.00
TRiO Student Support Services 2015	$ 1,100,000.00
DOL Mine Saf ety 2019-20	$ 152,960.00
USDA Head Start Meal Prog 2018-19	$ 102,181.00
Bonneville Pow er Administration Grant Ronde Model Watershed 2019	$ 120,186.00
ODE Pre-Kindergarten Prgm 2018-19	$ 665,216.00
ODE Pre-Kindergarten Prgm 2019-20	$ 654,552.00
OCF Career Connected Learning 2019	$ 74,787.00
OR DOJ Victim Services Gaps Project	$ 283,156.47
ODE STEM Hub Backbone Funding 2017-19	$ 199,943.00
ODE STEM Hub Programming 2017-19	$ 100,000.00
ODE STEM Hub Youth Voice 2017-19	$ 60,464.00
ODE STEM Hub Time on Science 2017-19	$ 54,655.00
ODE-IMESD Regional Promise OTP Grant	$ 249,464.00
OBDD SBDC State Funds 2017-19	$ 144,000.00
La Grande School District Technology Education 2018	$ 80,000.00
University Advancement Emp 2012-17	$ 703,404.34

Highlighted grant is a new or renewed grant in Q4.

New grants under $50K awarded during Q4:

ODE STEM Hub Backbone $44,851, ODE STEM Hub Programming $44,786, ODE STEM Hub Youth Voice $9,503, ODE STEM Hub Time on Science $3,728, Union County Continue Ed Coordinator $25,000

The chart below shows the indirect cost recovery received annually from the grants EOU administers.



DEFINITIONS

REVENUE CATEGORIES

- **Student Fees** include tuition and course fees charged for all credit courses at EOU. Course fees are charged in association with a particular class, typically these fees are for labs, academic field trips or course materials.
- **Government Resources and Allocations** are funds allocated through the Public University Support Fund (PUSF). The allocation also includes funding for special projects such as the Small Energy Loan Program (SELP) that is sponsored by the Oregon Department of Energy. The loans are for the purposes of providing partial funding for energy conservation or energy efficient projects.
- **Gifts, Grants and Contracts** can be funded through state & local government agencies, and private organizations. Each grant or contract is for a specific program or project, and functions associated with the award must be performed in accordance with the conditions of the agreement outlined by the sponsoring agencies. The revenue received in E&G funds is related to the indirect and administrative cost recovery on the grant or contracts.
- **Investment/Debt/Debt Service** is revenue from interest on accounts and investments as well as royalty and collections charges.
- **Sales and Services** is made up of event income, library fines, forfeited deposits, transcript and testing fees.
- **Other Revenue** is generated from rebates and contracts such as Barnes and Noble and the Law Library.
- **Internal Sales** is primarily used for revenue generated for internal telecommunication services and copy services.

OPERTING EXPENSE CATEGORIES

Operating expenses 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.

- **Unclassified Salaries** include Faculty and Administrative Professionals salaries, as well as salary pay for those employees on sabbatical and any offsets/stipends received as part of the employees pay.
- **Unclassified Pay** is used for faculty overload pay, summer pay awards, vacation payouts, taxable moving expenses and employee discounts on services (athletic facility usage)
- **Classified Salaries** are those in the SEIU bargaining unit, this includes both full time and part time classified employees.
- **Classified Pay** includes overtime, temporary employees, vacation payouts for classified staff,
- **Student Pay** is for our students whose primary effort is directed toward receiving a formal education and whose work effort is part-time and secondary in nature. A student employee may be enrolled in either a secondary or a post-secondary institution.
- **Graduate Assistants** is for students working as graduate assistants within the university.
- **Benefit Compensation** this category is used for employee moving related expenses.
- **Other Payroll Expenses** is the amount paid for each employee by EOU based upon the type of employment, the gross pay amount, retirement system eligibility, and benefits. OPE varies monthly and annually, but a rate is estimated by the Budget Office so that departments can plan for this expense.
- **Services and Supplies** are expenses associated with the maintenance and administration of the day to day business of the institution. The operating expenses include supplies, utilities, repairs, travel and fees, but do not include capital expenses.
- **Capital Expenses** are purchases of equipment, buildings, major remodeling, or improvements other than buildings (such as art work, outside lighting systems, sidewalks, etc.) that meet the dollar threshold and other criteria for capitalization but are not funded through capital construction project funds. Capitalized equipment is tangible, personal property that is loaned, leased, controlled, or

possessed by an institution and is not consumed in the normal course of business, has a value in excess of $5,000 and has a useful life that exceeds one year. For EOU this expense area is primarily used for purchases of Library Collection materials.

- **Student Aid** is used for tuition payments, usually associated with Lottery or Incidental Fees.
- **Internal Sales Reimbursements** consist of all operations, which provide services or supplies to others and charge a fee for the recovery of the cost incurred. These are non-cash transactions for goods and services necessary to meet the mission of the university. These may be between departments and units; or charges to externally funded grants/contracts or statewide public service projects.
- **Transfers In/Out Transfers (Net)** are used when moving from one fund type to another, such as in the case of providing funding from operations for a capital project. Transfers can be used within fund types to redistribute resources between individual operating funds, as in the case of funding for cost share. Transfer account codes are also used to move cash associated with budget within the Budgeted Operations fund type.

FUND CATEGORIES

Education and General (E&G): The revenue and expenditures/transfers in this support activities and services that are intrinsic to the university, including instruction, research, student services, libraries, administration, and maintenance of the campus physical plant.

Auxiliary Enterprises: The revenue and expenditures/transfers in this fund furnish services that are essential to the support of the university's academic programs. Units within the Auxiliary Enterprises fund are expected to generate sufficient revenue to cover all costs of operating and capital needs, and are not supported by state allocation/funding.

Designated Operations: The revenue and expenditures/transfers in this fund are those that support self-support university functions where there are non-instructional activities such as field trips and community education.

Service Department: The revenue and expenditures/transfers in this fund supports activity that is internal to the university.

Q4 All Operating Funds Summary
(in thousands)
As of June 30, 2019

	YTD 6/30/18 Actual	2019 Approved Budget	2019 YE Forecast	YTD 6/30/19 Actuals	Remaining Budget
		FY2019			
Education and General					
Revenue	$ 41,216	$ 40,975	$ 42,273	$ 42,958	$ (685)
Expenditures	$ 40,222	$ 42,143	$ 42,305	$ 41,949	$ 356
Net Transfers (In)/Out	$ 173	$ 120	$ (42)	$ (173)	$ 131
Beginning Fund Balance		$ 7,812	$ 7,812	$ 7,812	
Net Change in Operations	$ 821	$ (1,288)	$ 10	$ 1,182	
Ending Fund Balance		$ 6,524	$ 7,823	$ 8,994	
% fund balance		**15.9%**	**18.5%**	**20.9%**	

	YTD 6/30/18 Actual	2018 Budget	YTD 6/30/19 Actuals	Remaining Budget	% Budget Remaining
Auxilary Enterprises					
Revenue	$ 6,763	$ 6,812	$ 7,184	$ (371)	-5%
Expenditures	$ 6,542	$ 6,170	$ 6,550	$ (380)	-6%
Net Transfers (In)/Out	$ (170)	$ (138)	$ (71)	$ (209)	151%
Beginning Fund Balance		$ 9,021			
Net Change in Operations	$ 391	$ 780	$ 801		
Ending Fund Balance		$ 9,802			

	YTD 6/30/18 Actual	2018 Budget	YTD 6/30/19 Actuals	Remaining Budget	% Budget Remaining
Designated Operations					
Revenue	$ 581	$ 504	$ 592	$ (88)	-17%
Expenditures	$ 385	$ 374	$ 379	$ (4)	-1%
Net Transfers (In)/Out	$ 118	$ 93	$ 159	$ 252	272%
Beginning Fund Balance		$ 572			
Net Change in Operations	$ 78	$ 92	$ 54		
Ending Fund Balance		$ 665			

	YTD 6/30/18 Actual	2018 Budget	YTD 6/30/19 Actuals	Remaining Budget	% Budget Remaining
Service Funds					
Revenue	$ 145	$ 125	$ 161	$ (35)	-28%
Expenditures	$ 161	$ 141	$ 196	$ (54)	-38%
Net Transfers (In)/Out	$ (22)	$ (36)	$ 30	$ (66)	185%
Beginning Fund Balance		$ 69			
Net Change in Operations	$ 6	$ 19	$ 16		
Ending Fund Balance		$ 88			

Q4 All Operating Funds Summary
(in thousands)

FY2019 Forecast/Revised Budget	Education & General	Auxiliary Enterprises	Designated Operations	Service Departments		Total
Revenue	$ 42,273	$ 6,809	$ 549	$ 125		$ 49,756
Expenditures	$ 42,305	$ 6,293	$ 378	$ 141		$ 49,118
Net Transfers (In)/Out	$ (42)	$ 8	$ 93	$ (36)		$ 23
Beginning Fund Balance	$ 7,812	$ 9,021	$ 572	$ 69		$ 17,474
Net Change in Operations	$ 10	$ 507	$ 79	$ 19		$ 616
Ending Fund Balance	$ 7,822	$ 9,528	$ 651	$ 88		$ 18,090
% fund balance	**18.5%**					

FY2019 Approved Budget	Education & General	Auxiliary Enterprises	Designated Operations	Service Departments		Total
Revenue	$ 40,975	$ 6,812	$ 504	$ 125		$ 48,416
Expenditures	$ 42,143	$ 6,170	$ 374	$ 141		$ 48,829
Net Transfers (In)/Out	$ 120	$ (138)	$ 93	$ (36)		$ 39
Beginning Fund Balance	$ 7,812	$ 9,021	$ 572	$ 69		$ 17,474
Net Change in Operations	$ (1,288)	$ 780	$ 92	$ 19		$ (396)
Ending Fund Balance	$ 6,524	$ 9,802	$ 665	$ 88		$ 17,079
% fund balance	**15.9%**					

FY2019 Actuals as of 6/30/19 (Q4)	Education & General	Auxiliary Enterprises	Designated Operations	Service Departments		Total
Revenue	$ 42,958	$ 7,184	$ 592	$ 161		$ 50,894
Expenditures	$ 41,949	$ 6,550	$ 379	$ 196		$ 49,073
Net Transfers (In)/Out	$ (173)	$ (71)	$ 159	$ (20)		$ (105)
Fund Additions/Change in Fixed Assets		$ 97		$ 30		$ 127
Net Change in Operations	**$ 1,182**	**$ 801**	**$ 54**	**$ 16**		**$ 2,052**

FYE 2018 Actual@ June 30th (Q4)	Education & General	Auxiliary Enterprises	Designated Operations	Service Departments		Total
Revenue	$ 41,216	$ 6,763	$ 581	$ 145		$ 48,705
Expenditures	$ 40,222	$ 6,542	$ 385	$ 161		$ 47,310
Net Transfers (In)/Out	$ 173	$ (170)	$ 118	$ (22)		$ 99
Beginning Fund Balance	$ 6,991	$ 8,386	$ 495	$ 72		$ 15,944
Fund Additions/Change in Fixed Assets		$ 245	$ -	$ (10)		
Net Change in Operations	$ 821	$ 635	$ 78	$ (3)		$ 1,531
Ending Fund Balance	$ 7,812	$ 9,021	$ 572	$ 69		$ 17,474
% fund balance	18.95%					
Ending Cash Balance		$ 5,159	$ 560	$ 54		

As of June 30, 2019
Q4 All Operating Funds Summary
Summary All Funds
(in thousands)

	FY19 YE Forecast	FY18 Q4 Actuals	FY19 Q4 Actuals	$ change YTD Prior Year	% Change
Revenue					
Student Fees	$ 22,199	$ 20,926	$ 22,486	$ 1,560	7.45%
State/Government Appropriations	$ 21,397	$ 21,091	$ 21,397	$ 306	1.45%
Gifts Grants and Contracts	$ 480	$ 488	$ 608	$ 120	24.59%
State Agency Tfrs In	$ -	$ -	$ 165	$ 165	
Interest Income	$ 453	$ 479	$ 651	$ 172	35.91%
Sales and Service	$ 4,724	$ 4,990	$ 5,143	$ 153	3.07%
Other Revenue	$ 354	$ 551	$ 266	$ (285)	-51.72%
Internal Sales	$ 152	$ 180	$ 177	$ (3)	-1.67%
Total Revenue	**$ 49,759**	**$ 48,705**	**$ 50,893**	**$ 2,188**	**4.49%**
Expenses					
Wages/OPE	$ 35,575	$ 33,481	$ 34,897	$ 1,416	4.23%
Services and supplies	$ 12,947	$ 12,823	$ 13,184	$ 361	2.82%
Capital Outlay	$ 376	$ 639	$ 578	$ (61)	-9.55%
Student Aid	$ 412	$ 337	$ 392	$ 55	16.32%
Merchandise Resale	$ 16	$ 18	$ 24	$ 6	33.33%
Internal Sales	$ (834)	$ (762)	$ (783)	$ (21)	2.76%
Depreciation	$ 628	$ 775	$ 781	$ 6	0.77%
Total Expenses	**$ 49,120**	**$ 47,311**	**$ 49,073**	**$ 1,762**	**3.72%**
NET Transfers	**$ 22**	**$ 98**	**$ (104)**		
Total Expenses/Transfers	**$ 49,142**	**$ 47,409**	**$ 48,969**		
Increase (Decrease) Operating	**$ 617**	**$ 1,296**	**$ 1,924**		

NOTES: Variance in Actuals Year over Year

See individual fund charts for details of variances.

As of June 30, 2019
E&G Summary
Quarterly Management Report - Q4
(in thousands)

	FY19 Approved Budget	FY19 Revised Budget	Year End Forecast	FY18 Q4 Actuals	FY19 Q4 Actuals	$ change YTD Prior Year	% Change	Notes:
Revenue								
Student Fees	$ 19,034	$ 19,085	$ 20,298	$ 19,280	$ 20,642	$ 1,362	7%	(1)
State/Government Appropriations	$ 21,156	$ 21,118	$ 20,995	$ 20,689	$ 20,995	$ 306	1%	(2)
Gifts Grants and Contracts	$ 216	$ 329	$ 329	$ 315	$ 406	$ 91	29%	(3)
Investment/Interest Income	$ 370	$ 435	$ 435	$ 459	$ 627	$ 168	37%	(4)
Sales and Service	$ 166	$ 169	$ 169	$ 162	$ 165	$ 3	2%	
Other Revenue	$ 33	$ 47	$ 47	$ 312	$ 122	$ (190)	-61%	(5)
Total Revenue	**$ 40,975**	**$ 41,183**	**$ 42,273**	**$ 41,216**	**$ 42,958**	**$ 1,742**	**4.23%**	
Expenses								
Wages/OPE	$ 33,816	$ 34,165	$ 34,158	$ 31,974	$ 33,559	$ 1,585	5%	(6)
Services and supplies	$ 8,793	$ 8,649	$ 8,656	$ 8,474	$ 8,710	$ 236	3%	(7)
Capital Outlay	$ 352	$ 325	$ 325	$ 534	$ 454	$ (80)	-15%	(8)
Internal Sales	$ (818)	$ (834)	$ (834)	$ (760)	$ (774)	$ (14)	2%	(9)
Total Expenses	**$ 42,143**	**$ 42,305**	**$ 42,305**	**$ 40,222**	**$ 41,949**	**$ 1,727**	**4%**	
Net Transfers	**$ 120**	**$ (42)**	**$ (42)**	**$ 173**	**$ (173)**	$ (346)	**-200%**	(10)
Total Expenditures/Transfers	**$ 42,263**	**$ 42,263**	**$ 42,263**	**$ 40,395**	**$ 41,776**	**$ 1,381**	**3%**	
Net Increase (Decrease) in Fund Balance	**$ (1,288)**	**$ (1,080)**	**$ 10**	**$ 821**	**$ 1,182**	**$ 361**		
Beginning Fund Balance	$ 7,812	$ 7,812	$ 7,812	$ 6,991	$ 7,812			
Ending Fund Balance	$ 6,524	$ 6,732	$ 7,822	$ 7,812	$ 8,994			
Fund Balance as a % of Revenue	15.92%	16.35%	18.50%	18.95%	20.94%			
Months of Operating	1.85	1.91	2.22	2.32	2.58			

NOTES: Variance in Actuals Year over Year

(1) Revenue increase is a result in enrollment and tuition increases
(2) Net change due to settle up funding, as well as 49/51 biennial spilt of distribution
(3) Unbudgeted revenue received from the EOU Foundation for a piano and art equipment
(4) Increase due to investment earnings from PUF distribution.
(5) Decrease due to payment received in FY18 from USSE for migration support of the ERP system to the cloud
(6) Wages are up due to planned salary increases and related ope expenditures, EOU is also experiencing less turnover (vacancy savings)
(7) Planned increases in expenditures over prior year actuals including minor equipment, utilities, and services contracts.
(8) Prior year included the purchase of a vehicles and equipment for facilities, also library collection purchases were down slightly due to timing.
(9) Administrative overhead reimbursement was up in the 1st quarter of the year, which resulted in overall increase.
(10) Increase in transfer in due to unbudgeted Oregon Teacher Pathway transfer for fee remissions from grant funds, reduced net transfers overall. This wa a one tme event related to the grant.

As of June 30, 2019
Auxiliary Summary
Quarterly Management Report - Q4

	2019 Approved Budget	2019 Revised Budget	FY18 Q4 Actuals	FY19 Q4 Actuals	$ change YTD Prior Year	% Change	Notes:
Revenue							
Student Fees	$ 1,871,925	$ 1,868,258	$ 1,616,820	$ 1,812,567	$ 195,747	12%	1
State Allocations (Lottery)	$ 401,828	$ 401,828	$ 401,827	$ 401,828	$ 1	0%	
State Agency Transfer In	$ -	$ -	$ -	$ 165,000	$ 165,000	100%	2
Investments & Interest	$ 10,550	$ 10,550	$ 11,029	$ 9,885	$ (1,144)	-10%	3
Sales and Services	$ 4,358,421	$ 4,358,421	$ 4,597,232	$ 4,698,673	$ 101,441	2%	4
Other Revenue	$ 169,775	$ 169,775	$ 132,652	$ 89,624	$ (43,028)	-32%	5
Internal Sales	$ -	$ -	$ 3,643	$ 6,169	$ 2,526	69%	**6**
Total Revenue	**$ 6,812,499**	**$ 6,808,832**	**$ 6,763,204**	**$ 7,183,746**	**$ 420,543**	**6%**	
Expenses							
Wages and OPE	$ 1,262,023	$ 1,163,321	$ 1,274,042	$ 1,121,681	$ (152,360)	-12%	7
Services and Supplies	$ 3,904,982	$ 4,051,144	$ 4,094,795	$ 4,193,779	$ 98,984	2%	8
Capital Expense	$ 21,000	$ 26,950	$ 54,204	$ 57,712	$ 3,508	6%	9
Student Aid	$ 401,828	$ 411,828	$ 336,777	$ 391,754	$ 54,977	16%	10
Merchandise/Resale	$ 6,600	$ 16,100	$ 17,474	$ 19,660	$ 2,186	13%	11
Internal Sales Reimbursement	$ -	$ -	$ (2,155)	$ (8,744)	$ (6,589)	306%	12
Depreciation	$ 573,774	$ 624,051	$ 767,336	$ 774,294	$ 6,958	1%	
Total Expenses	**$ 6,170,207**	**$ 6,293,394**	**$ 6,542,474**	**$ 6,550,137**	**$ 7,663**	**0%**	
					$ -		
Net Change from Operations	**$ 642,292**	**$ 515,438**	**$ 220,730**	**$ 633,609**	**$ 412,879**	**187%**	
Transfers In	$ (270,000)	$ (280,710)	$ (782,175)	$ (440,116)	$ 342,059	-44%	
Transfers Out	$ 131,870	$ 288,857	$ 612,299	$ 369,553	$ (242,746)	-40%	
Net Transfers	**$ (138,130)**	**$ 8,147**	**$ (169,876)**	**$ (70,563)**	**$ 99,313**		13
Total Expenditures/Transfers	**$ 6,032,077**	**$ 6,301,541**	**$ 6,372,598**	**$ 6,479,574**	**$ 106,976**	2%	
Fund Addition - Bonded Debt				$ 2,015,000			14
Change In Fixed Assets	$ -	$ -		$ 96,786			
Fund Deductions - Bonded Debt				$ (1,100,000)			14
Net Increase (Decrease) in Fund Balance	**$ 780,422**	**$ 507,291**	**$ 390,606**	**$ 1,715,959**	**$ 313,567**		
Beginning Fund Balance	$ 9,021,202	$ 9,021,202		$ 9,021,202			
Ending Fund Balance	$ 9,801,624	$ 9,528,493		$ 10,737,160			
YE Cash Balance				$5,742,152			

NOTES: Variance in Actuals Year over Year

(1) Incidental and health service fee revenue is up slightly from FY18 due to fee increases and fee paying students

(2) The $165k is the difference between our project total ($1.1M) and the par amount of the bonds, which were only $935k after the sale. No impact to cash.

(3) Interest earnings from the PUF are down for this fund due to less cash in the health service and incidental fees funds.

(4) Sales and Service revenue was up in housing as well as other rentals, specifically lease income. FY18 also included the sale of the President's R

(5) Recreation reimbursements from summer camps are down from FY18, which impact both the Athletic and Housing funds.

(6) Compensation for two trainers have been moved from Auxiliary funds to E&G. Transfer Out to E&G offsets the reduction. There was also a decrease in Student Activities due to a change in personnel structure within the Media Group.

(6) Internal changes related to the rental of the Athletic Vans.

(7) Decrease due to changes structure of expenses related to personnel at Barnes and Noble as well as a change in the Student Media Group.

(8) Increase in professional services contracts for Residential Life including the housing study consultant,

(9) Purchase of Soccer Shelters, one time expense.

(10) Increase in student aid allocations of lottery funds for athletics and increases in room and board aid.

(11) Additional resale purchases for athletic concessions.

(12) Change in process related to internal allocation of expenses for use of the Athletics van.

(13) FY18 net transfers were primarily due to the transfer of cash within the fund type related to rentals, the FY19 net transfers are related to the planning and timing of Athletic transfers from the Designated Operations and Health Service Funds

As of June 30, 2019
Designated Operations Summary
Quarterly Management Report - Q4

		2019 Approved Budget	2019 Revised Budget	FY18 Q4 Actuals	FY19 Q4 Actuals	$ change YTD Prior Year	% Change	Notes:
Revenue								
Student Fees		$ 32,200	$ 29,400	$ 29,343	$ 31,265	$ 1,922	7%	1
Gifts Grant and Contracts		$ 159,370	$ 151,000	$ 173,137	$ 201,705	$ 28,569	17%	2
Investments & Interest		$ 7,005	$ 7,460	$ 9,840	$ 13,560	$ 3,719	38%	3
Sales and Services		$ 136,180	$ 181,580	$ 214,732	$ 262,859	$ 48,127	22%	4
Other Revenue		$ 118,258	$ 133,456	$ 96,905	$ 39,228	$ (57,677)	-60%	5
Internal Sales		$ 50,800	$ 46,500	$ 56,646	$ 42,974	$ (13,673)	-24%	6
Total Revenue		**$ 503,813**	**$ 549,396**	**$ 580,604**	**$ 591,591**	**$ 10,987**	**2%**	
Expenses								
Wages and OPE		$ 204,157	$ 197,388	$ 182,040	$ 143,555	$ (38,485)	-21%	7
Services and supplies		$ 145,965	$ 156,615	$ 159,704	$ 196,468	$ 36,764	23%	8
Capital Expense		$ 24,000	$ 24,000	$ 43,123	$ 36,354	$ (6,769)	-16%	9
Merchandise-Resale		$ 100		$ 311	$ 4,128	$ 3,817	100%	10
F&A Cost		$ -		$ -	$ (1,980)	$ (1,980)	100%	11
Total Expenses		**$ 374,222**	**$ 378,003**	**$ 385,178**	**$ 378,524**	**$ (6,654)**	-2%	
						$ -		
Net Change from Operations		**$ 129,591**	**$ 171,393**	**$ 195,426**	**$ 213,067**	**$ 17,641**	**9%**	
Transfers In		$ (137,600)	$ (25,722)	$ (66,156)	$ (116,036)	$ (49,880)	75%	
Transfers Out		$ 174,915	$ 118,315	$ 183,936	$ 275,350	$ 91,414	50%	
Net Transfers		**$ 37,315**	**$ 92,593**	**$ 117,780**	**$ 159,314**	**$ 41,534**	**35%**	11
								12
Total Expenditures/Transfers		**$ 411,537**	**$ 470,596**	**$ 502,959**	**$ 537,839**	**$ 34,880**	7%	
Fund Additions								
Net Increase (Decrease) in Fund Balance		**$ 92,276**	**$ 78,800**	**$ 77,645**	**$ 53,752**	**$ (23,893)**		
Beginning Fund Balance		$ 572,436	$ 572,436		$ 572,436			
Ending Fund Balance		$ 664,712	$ 651,236		$ 626,188			
YE Cash Balance					$626,230			

NOTES: Variance in Actuals Year over Year

(1) Conference/short course and field trip fees are up in FY19.
(2) Increase in gifts related to the Home Town Hero (HTH) program. Cycle Oregon Donation & Foundation Support Transfers
(3) Increase in interest income and investment earnings distribution
(4) Increase in camp/clinic revenue and event income in FY19, specifically EOU Wrestling Camp
(5) Reduced reimbursement from Barnes and Noble due to changes in personnel.
(6) Changes in process for internal sales reimbursements
(7) Reduced wages/ope related to Barnes and Noble changes in personnel structure.
(8) Increases in camp expenditures in FY19.
(9) Equipment purchase of Biology equipment (digital cameras) in FY19.
(10) EOU VB purchased produce to resell as a fundraiser.
(11) Prior year correction to CHART revenue created a negative expense in FY19

As of June 30, 2019
Service Departments Summary
Quarterly Management Report - Q4

		2019 Revised Budget	FY18 Q4 Actuals	FY19 Q4 Actuals	$ change YTD Prior Year	% Change	Notes:
Revenue							
Sales and Service		$ 15,500	$ 15,469	$ 17,006	$ 1,536	10%	1
Other Revenue		$ 2,675	$ 9,776	$ 15,314	$ 5,538	57%	2
Internal Sales		$ 107,000	$ 119,574	$ 128,188	$ 8,613	7%	3
Total Revenue		**$ 125,175**	**$ 144,820**	**$ 160,508**	**$ 15,688**	**11%**	
Expenses							
Wages and OPE		$ 53,729	$ 51,015	$ 73,224	$ 22,209	44%	4
Services and supplies		$ 85,775	$ 94,388	$ 85,021	$ (9,366)	-10%	5
Capital Outlay		$ -	$ 7,674	$ 30,245	$ 22,571	0%	6
Internal Sales Reimbursement		$ -	$ -	$ -	$ -	0%	
Depreciation		$ 1,718	$ 7,521	$ 7,030	$ (491)	-7%	7
Total Expenses		**$ 141,222**	**$ 160,597**	**$ 195,520**	**$ 34,923**	22%	
Net Change from Operations		**$ (16,047)**	**$ (15,777)**	**$ (35,012)**	**$ (19,235)**	122%	
Transfers In		$ (35,519)	$ (22,274)	$ (20,444)	$ 1,830	0%	
Transfers Out		$ -	$ -	$ -	$ -	0%	
Net Transfers		**$ (35,519)**	**$ (22,274)**	**$ (20,444)**	**$ 1,830**		
Total Expenditures/Transfers		**$ 105,703**	**$ 138,323**	**$ 175,075**	**$ 36,753**	**26.6%**	
Fund Additions							
Change in Fixed Assets				$ 30,245			
Net Increase (Decrease) in Fund Balance		**$ 19,472**	**$ 6,497**	**$ 15,677**	**$ (21,065)**		8
Beginning Fund Balance		$ 68,855		$ 68,855			
Ending Fund Balance		$ 88,327		$ 84,532			
YE Cash Balance				$38,298			

NOTES: Variance in Actuals Year over Year

(1) AV and Campus Teleproductions increased
(2) Increase in surplus property sales in FY19.
(3) Increase in motor pool & audio visual internal useage.
(4) Increase related to classified salary increase, overtime and ope increases, specifically in AV
(5) Decrease in AV epxenses from the prior year.
(6) Increased due to equipment purchased for facilities from the surplus property fund.
(7) Depreciation aligned with appropriate fund in FY19.