### WOU Financial Forecast

#### Number of days operating costs in cash

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</thead>
<tbody>
<tr>
<td>General use cash as a % of total expenditures</td>
<td>25%</td>
<td>27%</td>
<td>27%</td>
<td>24%</td>
<td>23%</td>
<td>22%</td>
<td>24%</td>
<td>26%</td>
<td>29%</td>
<td>32%</td>
</tr>
<tr>
<td>General use cash as a % of total revenues</td>
<td>25%</td>
<td>27%</td>
<td>27%</td>
<td>25%</td>
<td>24%</td>
<td>22%</td>
<td>24%</td>
<td>26%</td>
<td>28%</td>
<td>31%</td>
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#### Fund balance - historical method

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<tbody>
<tr>
<td></td>
<td>16.6%</td>
<td>17.4%</td>
<td>17.0%</td>
<td>15.0%</td>
<td>13.6%</td>
<td>14.3%</td>
<td>16.2%</td>
<td>18.6%</td>
<td>21.4%</td>
<td>24.7%</td>
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</table>

#### WOU - Summary Assumptions

1. Governance and shared service costs are included as shown below.
2. If this bienniums tuition buydown is not extended to future biennia, a one time tuition increase of approximately 3% would be necessary in fiscal 2016, amounting to approximately $1 million.

### Assumptions:

#### Enrollment Growth

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</thead>
<tbody>
<tr>
<td>UG Res.</td>
<td>actual</td>
<td>1.0%</td>
<td>1.5%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>WUE</td>
<td>actual</td>
<td>1.5%</td>
<td>1.5%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>UG Non-Res</td>
<td>actual</td>
<td>1.5%</td>
<td>1.5%</td>
<td>1.5%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>Grad Res</td>
<td>actual</td>
<td>1.5%</td>
<td>1.5%</td>
<td>1.5%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>Grad Non-Res</td>
<td>actual</td>
<td>1.0%</td>
<td>0.5%</td>
<td>1.0%</td>
<td>0.5%</td>
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#### Tuition Rate

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<tbody>
<tr>
<td>UG Res.</td>
<td>0.0%</td>
<td>0.1%</td>
<td>3.0%</td>
<td>3.0%</td>
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<td>3.0%</td>
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<td>WUE</td>
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<td>0.1%</td>
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<tr>
<td>UG Non-Res</td>
<td>0.0%</td>
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<tr>
<td>Grad Res</td>
<td>2.0%</td>
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<tr>
<td>Grad Non-Res</td>
<td>0.0%</td>
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<td>CE credit</td>
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<td>0.0%</td>
<td>3.0%</td>
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<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
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<tr>
<td>Other</td>
<td>0.0%</td>
<td>0.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
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#### State appropriations (Includes SELP)

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<tbody>
<tr>
<td>per OUS</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
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<td>3.0%</td>
<td>3.0%</td>
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#### Salary Increases

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<tbody>
<tr>
<td>Unclassified - faculty</td>
<td>actual</td>
<td>actual</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Unclassified - non-faculty</td>
<td>actual</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
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<tr>
<td>Unclassified - other</td>
<td>actual</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
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<tr>
<td>Classified</td>
<td>actual</td>
<td>actual</td>
<td>3.0%</td>
<td>3.0%</td>
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<td>3.0%</td>
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### Benefits

| Retirement composite % (PERS) | 21.2% | 21.2% | 23.2% | 23.2% | 23.2% | 23.2% | 23.2% | 23.2% | 23.2% |
| Health Insurance Rate Increase | actual | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |

### S&S

S&S increases will be managed to no more than %’s shown

| Inflation | - | 1% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |

Assumed governance & shared services costs covered by WOU

| 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |

### Other assumptions

1. Grant indirect cost recoveries moved from Building use funds to general fund

| 0 | 0 | 570 | 570 | 570 | 570 | 570 | 570 | 570 |

2. Use of accumulated tuition remissions reserved at Foundation to be used in 14/15

| 0 | 952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

### Total Revenues

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<tr>
<td>55,122</td>
<td>55,799</td>
<td>57,816</td>
<td>59,501</td>
<td>61,280</td>
<td>64,232</td>
<td>67,870</td>
<td>70,538</td>
<td>73,320</td>
<td>76,337</td>
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</tbody>
</table>

**Total Remissions as a % of Oregonian Tuition**

| -13.0% | -13.8% | -13.3% | -13.6% | -13.9% | -14.0% | -14.0% | -14.1% | -14.2% | -14.0% |

**State appropriations (including SELP)**

| 14,111 | 15,043 | 15,321 | 15,781 | 16,254 | 16,742 | 17,244 | 17,761 | 18,294 | 18,843 |

### Total Costs

**Note - a.** Actual 12/13 included a one time adjustment of $2.1 million for change in estimate of allowance for doubtful accounts.

**b.** Science building supplemental funding in 12/13 transfer to plant

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<tbody>
<tr>
<td>45,120</td>
<td>46,618</td>
<td>48,448</td>
<td>50,951</td>
<td>52,661</td>
<td>54,434</td>
<td>56,406</td>
<td>58,442</td>
<td>60,558</td>
<td>62,757</td>
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</table>

**Supplies & Services**

| 7,348 | 6,322 | 6,385 | 6,513 | 6,643 | 6,776 | 6,912 | 7,050 | 7,191 | 7,335 |

**Capital Outlay**

| 504 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 |

**To Plant (b)**

| 725 | - | - | - | - | - | - | - | - | - |

**Shared services/governance**

| 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |

**To Athletics**

| 2,304 | 2,548 | 2,517 | 2,597 | 2,681 | 2,767 | 2,517 | 2,598 | 2,682 | 2,768 |

**Total costs**

| 56,001 | 55,736 | 58,197 | 60,909 | 62,833 | 64,826 | 66,682 | 68,937 | 71,278 | 73,708 |

**12/31/13 forecast adjustment**

| 509 | 509 | 509 | 509 | 509 | 509 | 509 | 509 | 509 | 509 |

**Net**

| (879) | 572 | 128 | (899) | (544) | 915 | 1,697 | 2,110 | 2,551 | 3,138 |

**Year end cash balance - general fund**

| 12,485 | 13,058 | 13,186 | 12,287 | 11,742 | 12,657 | 14,354 | 16,464 | 19,015 | 22,153 |

**Building use credit unrestricted cash**

| 1,437 | 2,018 | 2,598 | 2,598 | 2,598 | 1,598 | 1,600 | 1,600 | 1,600 | 1,600 |

**total cash available (non auxiliaries)**

| 13,923 | 15,075 | 15,784 | 14,885 | 14,341 | 14,256 | 15,954 | 18,064 | 20,615 | 23,753 |
### WOU

**Description**
- **Actual**
  - 2009-10
  - 2010-11
  - 2011-12
  - 2012-13
- **Forecast**
  - 2013-14
  - 2014-15
  - 2015-16
  - 2016-17
  - 2017-18

#### Beq. Fund Balance
- **Actual**
  - 2009-10: 8,650
  - 2010-11: 8,612
  - 2011-12: 8,640
- **Forecast**
  - 2012-13: 8,640

#### Revenues:
- **Tuition and Fees**
  - **US Res.**
  - **Non Res.**
  - **Grad Res.**
  - **Non-res**
  - **Low-res**
  - **Other**

#### Subtotal Tuition and Fees
- **Actual**
  - 2009: 15,626
  - 2010: 15,706

#### Accrued reimbursements available from Foundation
- **Actual**
  - 2009: $592

#### Loss: Remissions (as percent of Gross Tuition and Fees)
- **Actual**
  - 2009: (2.16)%

#### Reimbursements as a % of Other Tuition
- **Actual**
  - 2009: 3%

#### Net Tuition and Fees
- **Actual**
  - 2009: 26,313

#### General Fund - Base Funding (Includes SELF)
- **Actual**
  - 2009: 19,128

#### Indirect Cost Resources - Grants Only
- **Actual**
  - 2009: 776

#### Other
- **Actual**
  - 2009: 1,320

#### Transfers in Arvada/Ops/Serv dept
- **Actual**
  - 2009: 201

#### Transfers in Other
- **Actual**
  - 2009: 20

#### Expenses:
- **Salaries and Wages**
  - **Unclassified - faculty**
  - **Unclassified - non-faculty**
  - **Unclassified - other**
  - ** Classified**
  - **Student GA**
  - **Student Other**

#### Subtotal
- **Actual**
  - 2009: 27,630

#### Total Personnel Salaries
- **Actual**
  - 2009: 41,521

#### Personal Services One-time Cost/savings
- **Actual**
  - 2009: $0

#### Services and Supplies
- **Repair/maintenance contracts**
  - **Repair/maintenance other**
  - **Leases**
  - **Funds**

#### Utilities
- **Actual**
  - 2009: 1,420

#### Travel
- **Actual**
  - 2009: 543

#### Debt
- **Actual**
  - 2009: 24

#### Internal reimbursements
- **Actual**
  - 2009: 11,754

#### Assessments
- **Actual**
  - 2009: 326

#### Non-capital equipment
- **Actual**
  - 2009: 1,159

#### Subscriptions/books/publication
- **Actual**
  - 2009: 186

#### Professional services
- **Actual**
  - 2009: 916

#### Change in capital of A/R Allowance - 1 time Adj.
- **Other**

#### Subtotal
- **Actual**
  - 2009: 3,911

#### Total Personal Services
- **Actual**
  - 2009: 41,521

#### Services, Coll. Transfers one-time Costs/savings
- **Actual**
  - 2009: $(250)

#### Transfers-out:
- **Non-dual Use**
  - **To Plant**
  - **Other**

#### Subtotal
- **Actual**
  - 2009: 3,911

#### Total Expenses and Transfer-Out
- **Actual**
  - 2009: 48,409

#### Net from Operations
- **Actual**
  - 2009: $(842)

#### Fund Balance at End of Year
- **Actual**
  - 2009: 6,162

#### Allocated % of Revenue
- **Actual**
  - 2009: 12.0%