



American Association of University Professors

Academic Freedom for a Free Society

How to Use and Analyze Financial Information for Universities in Oregon

Howard Bunsis

Professor of Accounting, Eastern Michigan University

Chair, AAUP Collective Bargaining Congress

Agenda

- **1. Source Data**
- **2. Does the university have money?**
- **3. Where is the money coming from?**
- **4. Where is the money going, and could the money be spent differently**
- **5. Other issues:**
 - **Class size**
 - **Graduation rates**
 - **Athletics**

Source Data

- The main data source will be the audited financial statements
 - For public universities, the university website should have them
 - Prior to 2014, individual campus info for Oregon was in the OUS financial statements
 - For private universities, you usually have to ask. There is a very good bond website <http://emma.msrb.org/home>
- For private universities, IRS 990 from www.guidestar.org will have financial information
- IPEDS: Integrated postsecondary education data system of the US Dept. of Education: at <http://nces.ed.gov/ipeds/datacenter/>
- AAUP Compensation survey

Sources for Institutions

- OSU:
<http://fa.oregonstate.edu/business-affairs/annual-financial-reports-audited>
 - Only 2014 is there; 2015 should be there
- UO: <http://ba.uoregon.edu/content/financial-reports>
- PSU: From the Board site:
<http://www.pdx.edu/gsearch/audited%2Bfinancial%2Bstatements>
- Willamette: 2015 is there; this is very rare for a private
<https://willamette.edu/offices/finance-ops/index.html>
- <https://willamette.edu/offices/finance-ops/reference/index.html>

Source Data: What about budgets?

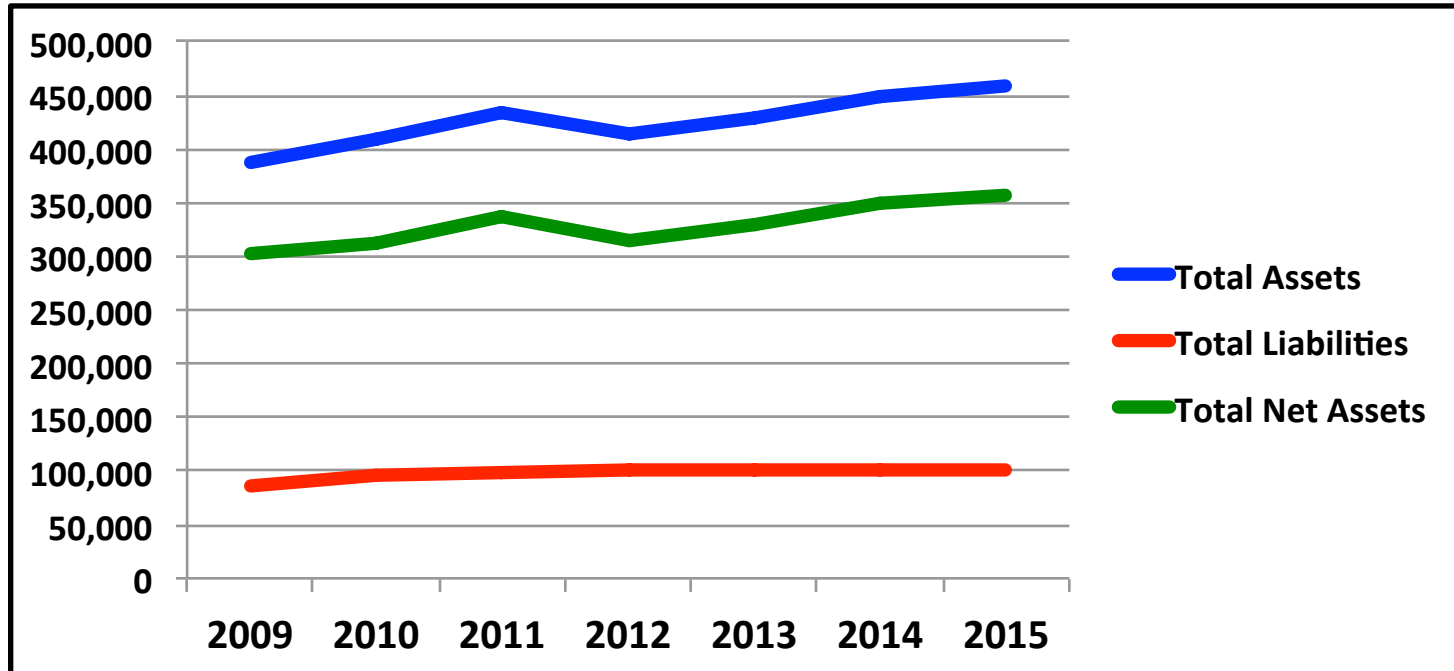
- **The good:**
 - They tell us where the money will be spent in the current year, as audited financial statements tell us about the past
- **The bad:**
 - Budgets are just plans.
 - They always balance (revenues always equal expenses).
 - Real life never balances
- **The ugly**
 - Universities often exclude many revenue and expense items from budgets

Financial Statements Names

For-Profit Sector	Public Universities	Private Universities/Colleges	Fund Statements
Balance Sheet	Statement of Net Assets	Statement of Financial Position	Fund Balance Sheet
Income Statement	Statement of Revenue, Expenses, and Changes in Net Assets	Statement of Activities	Statement of Revenues, Expenditures, and Changes in Fund Balance
Statement of Cash Flows	Statement of Cash Flows	Statement of Cash Flows	Only for Proprietary Funds
Statement of Shareholder's Equity	None	None	None

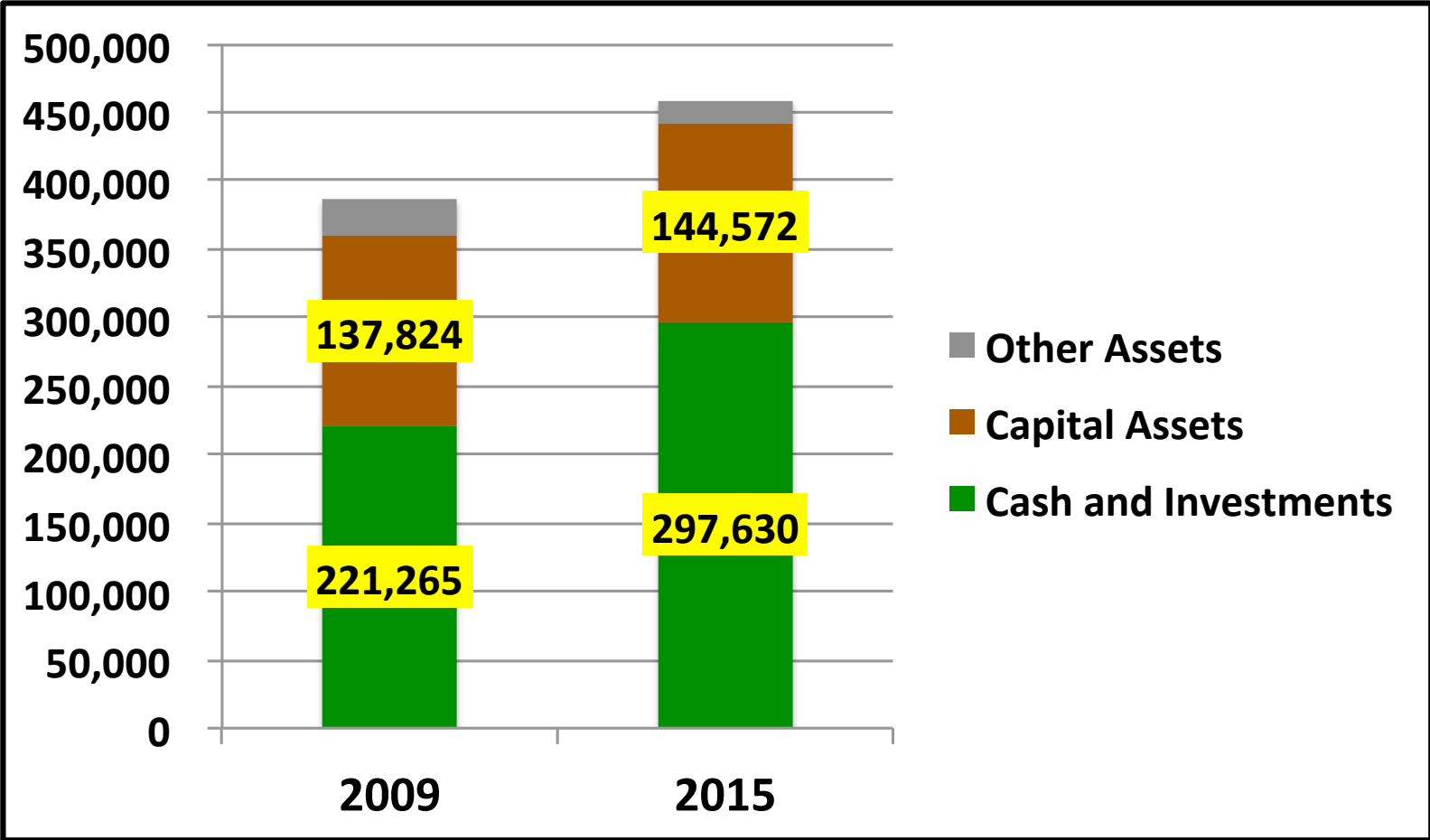
**2. Does the University
Have Money?
Ratio Analysis and
Bond Ratings**

Balance Sheet at Willamette



	2009	2010	2011	2012	2013	2014	2015
Total Assets	387,454	408,136	434,576	414,650	430,164	448,733	458,861
Total Liabilities	84,922	97,081	98,523	100,098	100,806	100,418	101,221
Total Net Assets	302,532	311,055	336,053	314,552	329,358	348,315	357,640
	2009	2010	2011	2012	2013	2014	2015
Total Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Liabilities	21.9%	23.8%	22.7%	24.1%	23.4%	22.4%	22.1%
Total Net Assets	78.1%	76.2%	77.3%	75.9%	76.6%	77.6%	77.9%

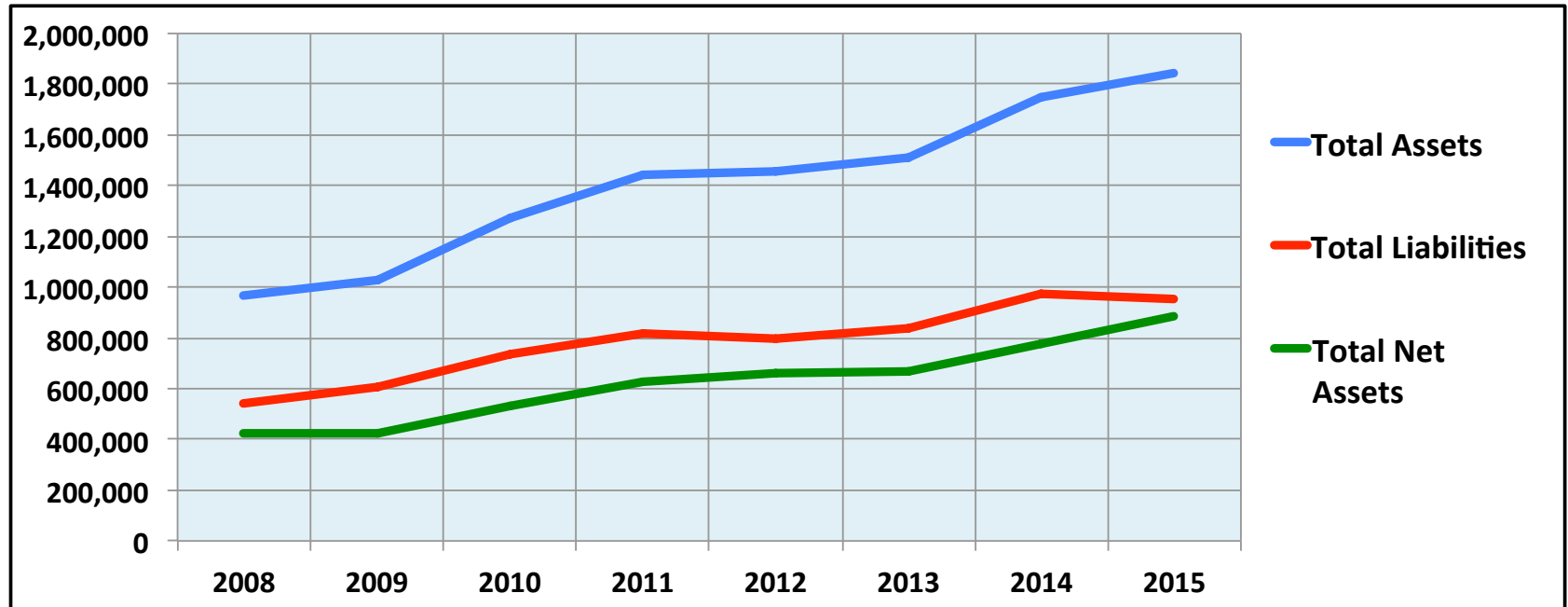
Willamette Asset Composition



Willamette's Investments, 2015

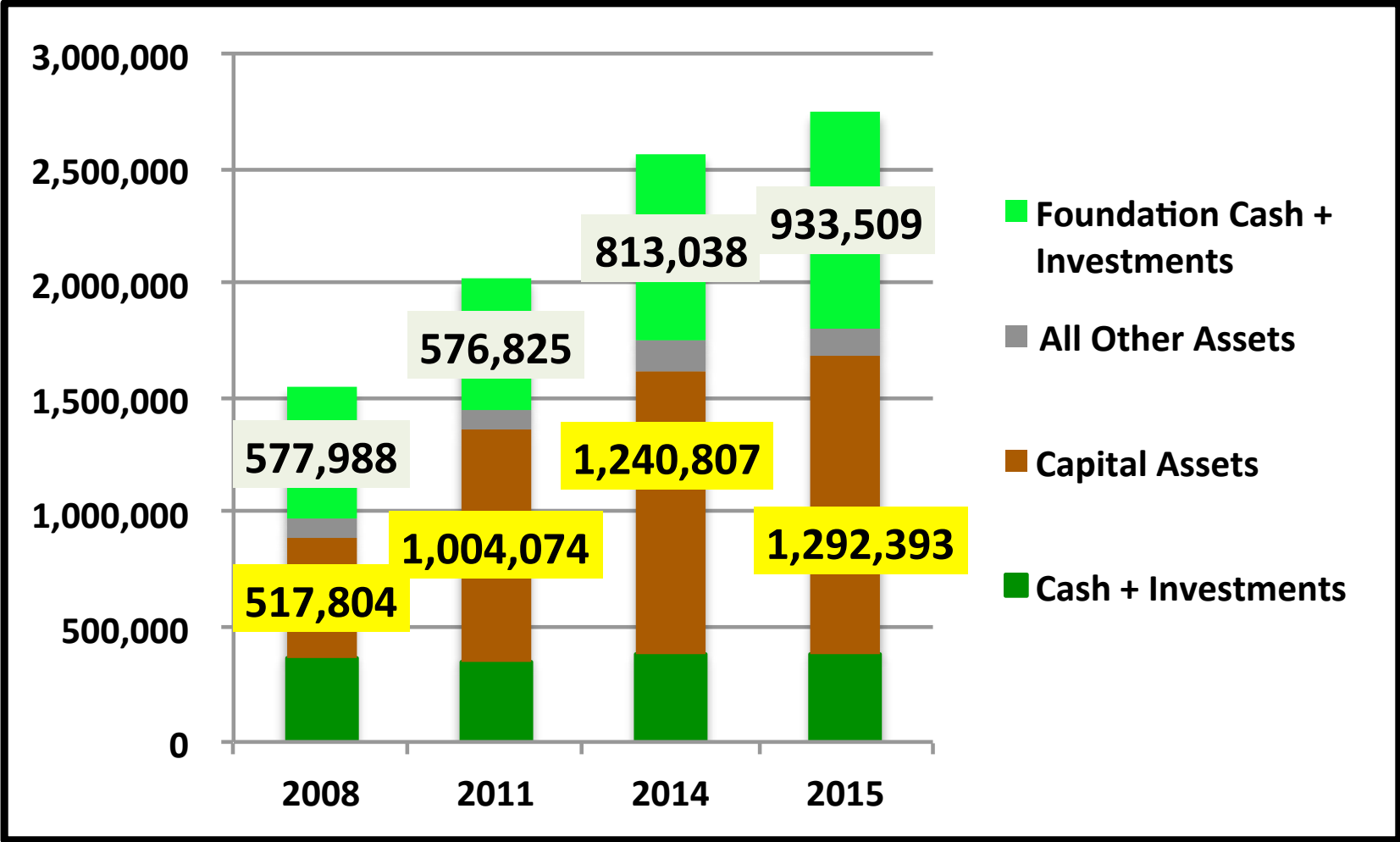
	In Millions of \$\$		% of Total	
	2014	2015	2014	2015
Level 1: Money Market/Fixed Income Funds	\$16	\$11	6%	4%
Level 2: Bond Funds/Intl. Equity Funds	\$118	\$11	45%	4%
Level 3: Multi-strategy limited partnership investment fund / Private equity & Hedge Funds	\$125	\$250	48%	92%
Total Investments	\$260	\$272	100%	100%

Basic Balance Sheet Analysis: UO

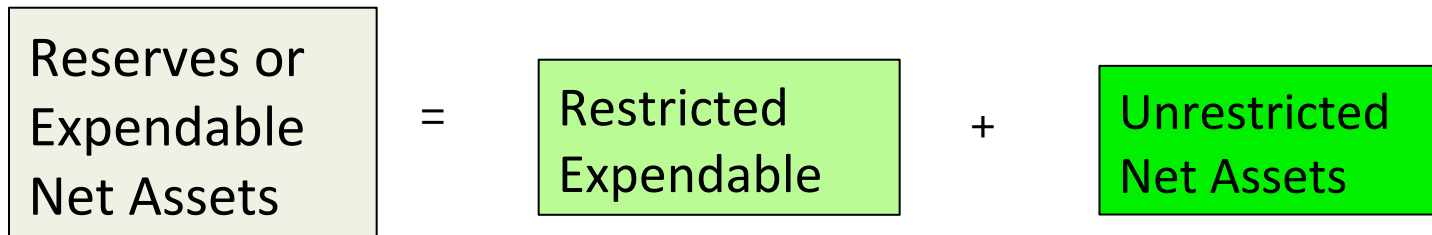
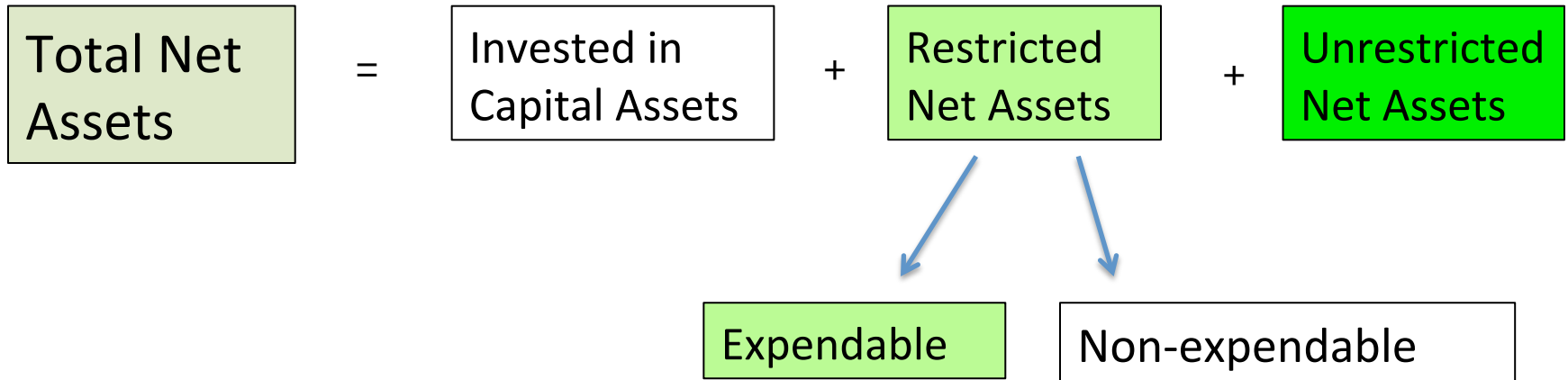


In Thousands	2008	2009	2010	2011	2012	2013	2014	2015
Total Assets	965,433	1,030,346	1,268,866	1,442,458	1,452,748	1,510,627	1,746,399	1,839,948
Total Liabilities	541,540	604,919	735,207	817,358	794,508	840,784	970,967	954,286
Total Net Assets	423,893	425,427	533,659	625,100	658,240	669,843	775,432	885,662
% of Total Assets	2008	2009	2010	2011	2012	2013	2014	2015
Total Assets	100%	100%	100%	100%	100%	100%	100%	100%
Total Liabilities	56%	59%	58%	57%	55%	56%	56%	52%
Net Assets	44%	41%	42%	43%	45%	44%	44%	48%

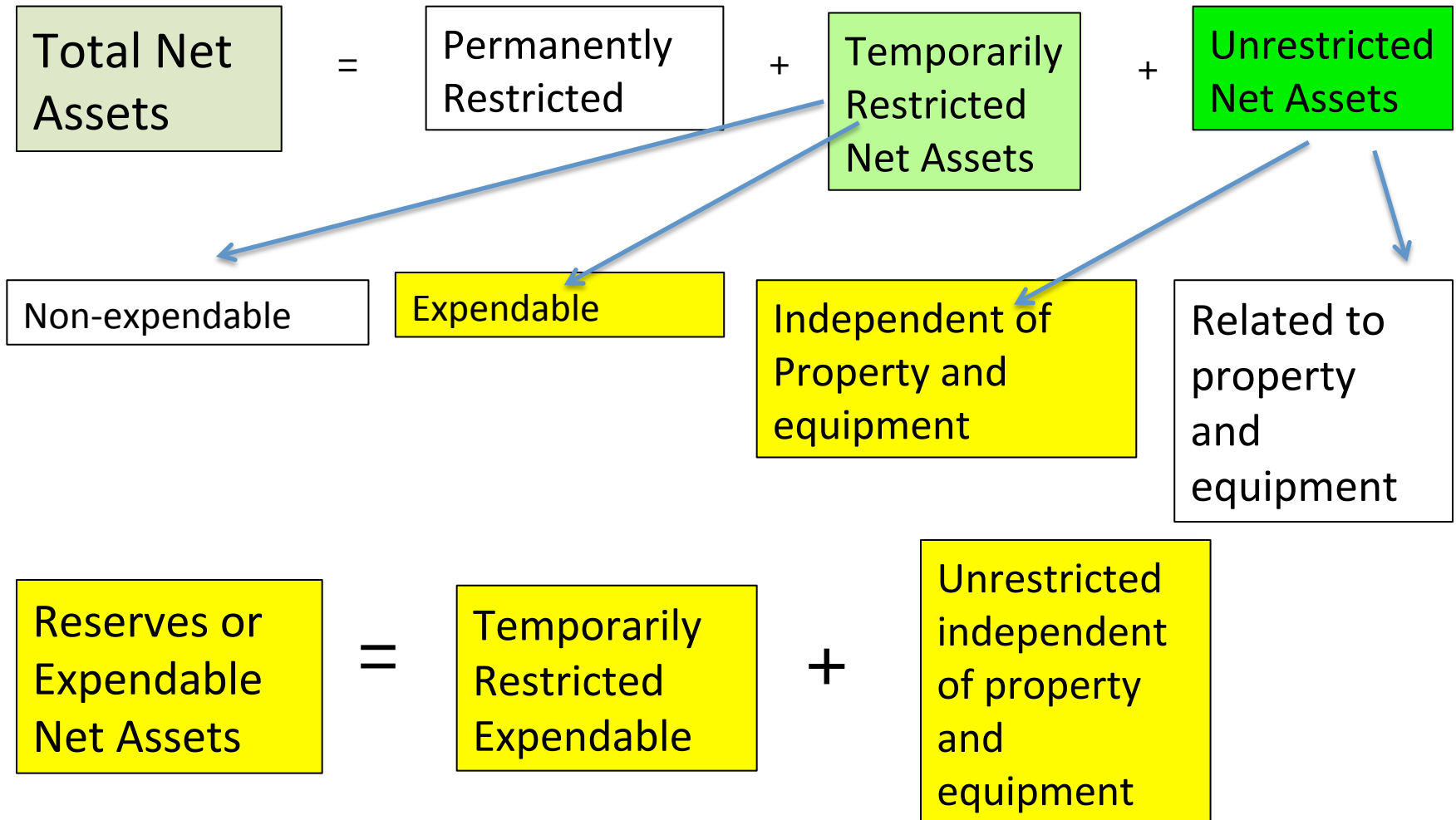
UO Asset Composition



Reserves in the Public Sector



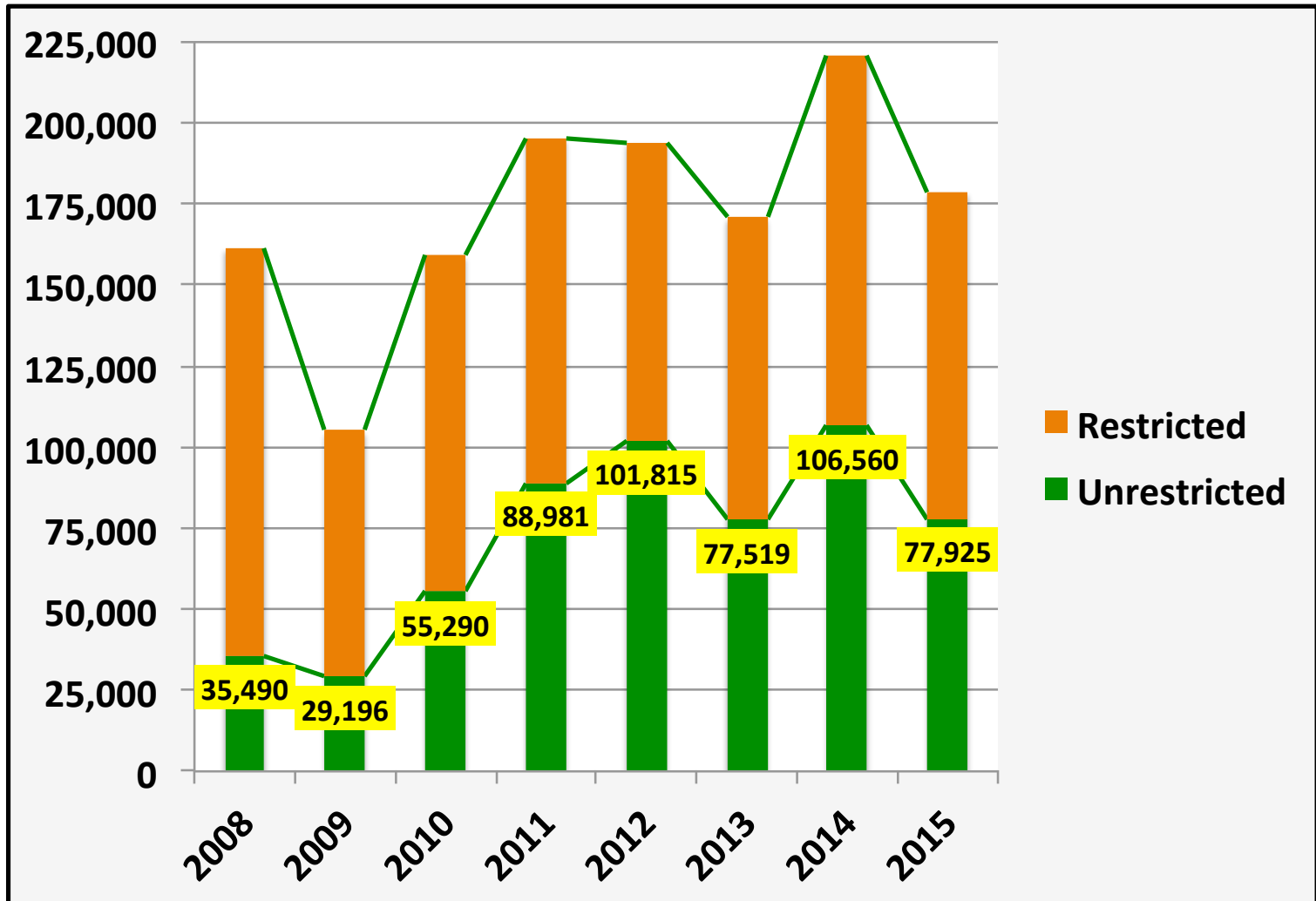
Reserves in the Private Sector



Net Assets and Reserves at OSU

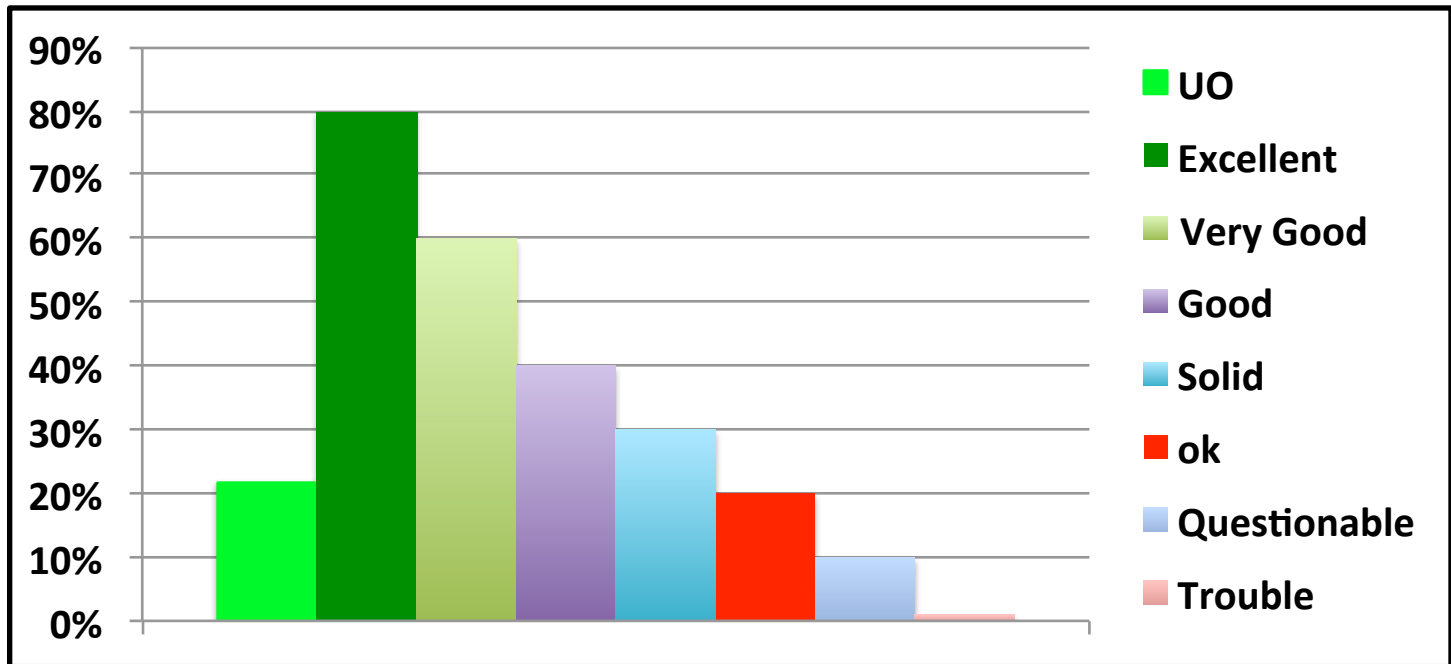
In Millions	2012	2013	2014
Invested in Capital Assets	312	302	312
Restricted Non-Expendable	3	3	4
Restricted Expendable	93	101	115
Unrestricted	73	75	41
Total Net Assets	481	481	472
Breakdown restricted expendable			
Gifts, grants, contracts	38	43	43
Student loans	34	35	35
Capital projects	19	19	24
Debt Service	2	4	13
Total	93	101	115
Restricted Expendable	93	101	115
Unrestricted	73	75	41
Total Reserves	166	176	156

Reserves Over Time: UO



Primary Reserve Ratio at UO

Primary Reserve Ratio = Reserves / Expenses

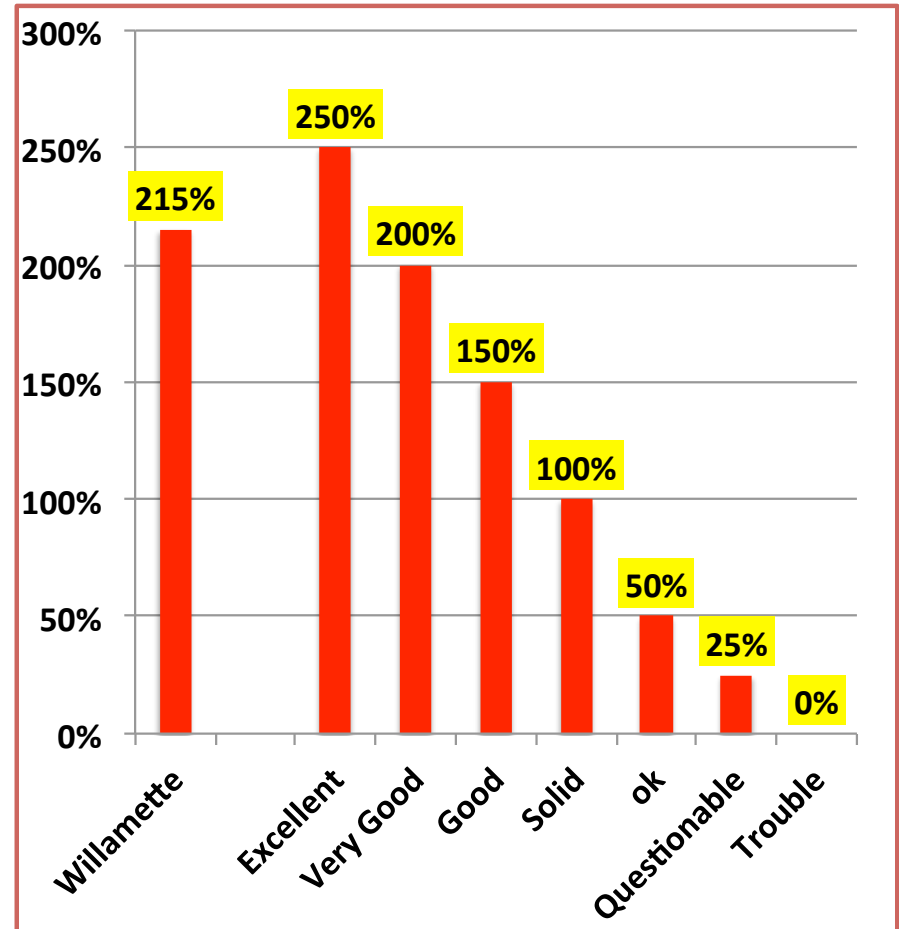


	2012	2013	2014	2015
Total Reserves	193,824	170,712	220,406	178,618
Total Expenses	735,646	773,026	824,238	819,904
Primary Reserve Ratio	26%	22%	27%	22%

Reserves Compared to Debt for Willamette:

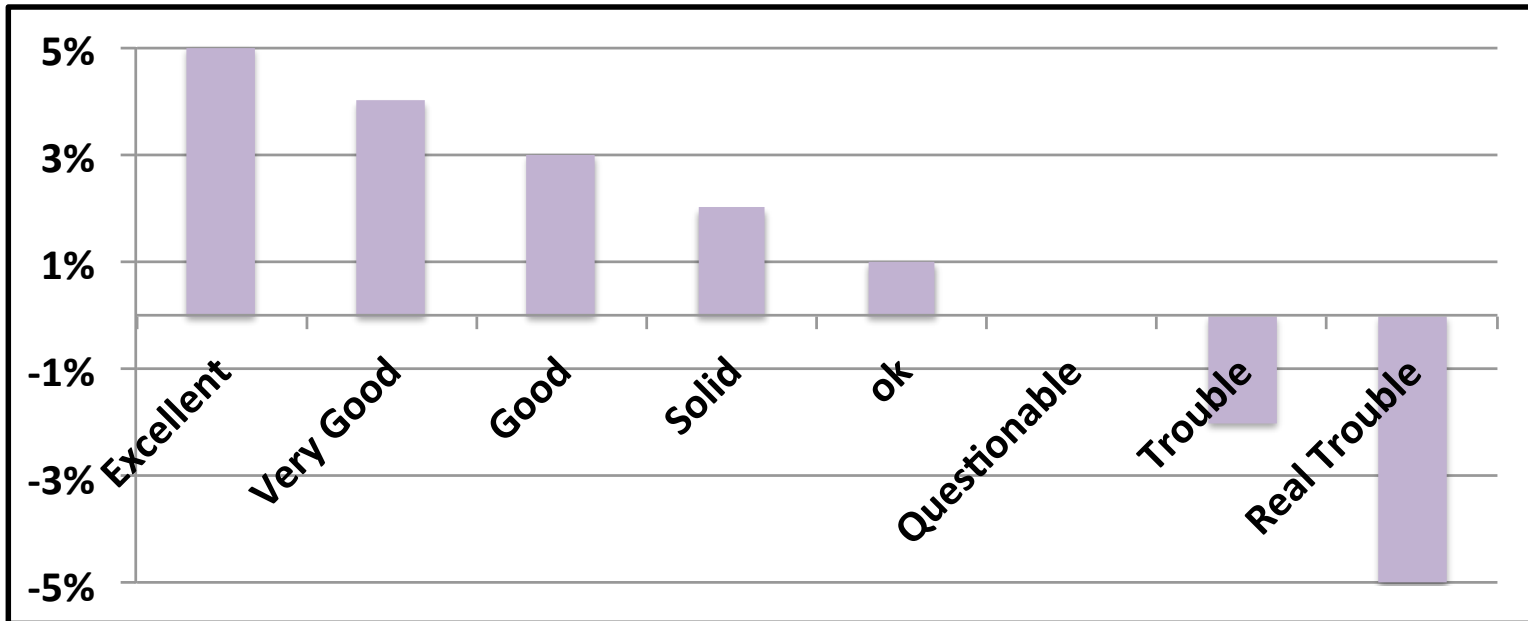
Viability Ratio = Reserves / Debt

	2014	2015
Unrestricted	54,372	63,038
Temporarily Restricted	154,347	154,406
Permanently Restricted	139,596	140,196
Total Net Assets	348,315	357,640
Total Unrestricted	54,372	63,038
Take out: Invested in plant facilities	30,887	31,685
True Unrestricted Researves	23,485	31,353
Total Temporarily Restricted	154,347	154,406
Take out: Invested in plant facilities	55,791	54,443
True Temporarity Restricted Reserves	98,556	99,963
True Unrestricted Researves	23,485	31,353
True Temporarity Restricted Reserves	98,556	99,963
Total Reserves	122,041	131,316
Total Debt	61,184	61,102
Viability Ratio	199%	215%



UO Operating Performance:

Net Asset Ratio = Change in Net Assets / Total Revenues



	2013	2014	2015
Total Revenues: Plug	813,383	929,827	836,841
Total Expenses	773,026	824,238	819,904
Change in Net Assets: From Statement	40,357	105,589	16,937
Net Income or Net Asset Ratio	5.0%	11.4%	2.0%
Operating Expenses	738,675	789,267	785,714
Interest Expense	34,351	34,971	34,190
Total Expenses	773,026	824,238	819,904

What is the Difference Between The Change in Net Assets and Cash Flows?

The change in net assets = Total Revenues – Total Expenses for the year; Total net assets (some of which are reserves) get built up if the change in net assets is positive

+

Add back depreciation expense and other non-cash expenses

Add or subtract paper gains on investments

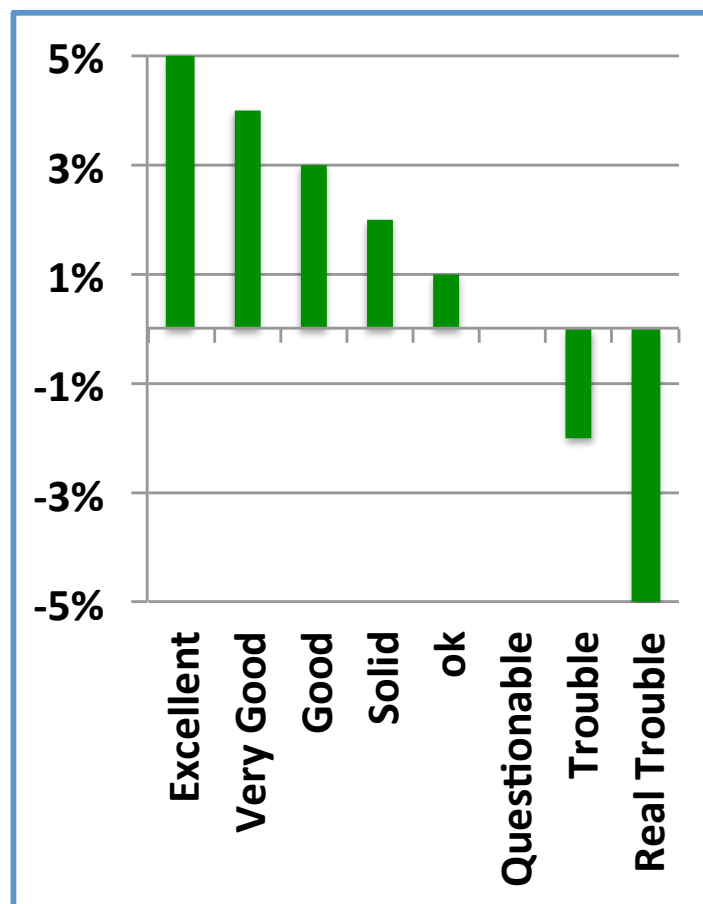
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Operating Cash Flows; This includes all cash coming in, less all cash going out for recurring items

UO and Willamette: Operating Performance: Cash Flow Ratio = Operating Cash Flows/ Revenues

Source: Audited Financial Statements

UO	2014	2015
Cash Flows from Operations	-82,990	-99,995
Cash Flows from Noncapital Financing Activities (mostly state appropriation)	144,562	182,880
Interest Paid	-22,691	-34,713
Operating Cash Flows	38,881	48,172
Total Revenues	929,827	836,841
Cash Flow Ratio	4.2%	5.8%
Wilamette:		
Operating Cash Flows = Cash Flows from Operations	-1,077	-3,675
Total Revenues	105,312	116,097
Cash Flow Ratio	-1.0%	-3.2%
Total Revenues (plug)	105,312	116,097
Total Expenses	95,987	97,140
Change in Net Assets	9,325	18,957



Fichtenbaum-Bunsis Ratios

	Ratio Scores					
	0	1	2	3	4	5
Primary Reserve Ratio	< -10%	-10% to 4.99%	5.00% to 9.99%	10.00% to 24.99%	25.00% to 49.99%	> 50%
Viability Ratio	< 0%	0% to 29.99%	30.00% to 59.99%	60.00% to 99.99%	100% to 249.99%	> 250%
Net Asset Ratio	< -5%	-5.00% to 0.00%	0.00% to 0.99%	1.00% to 2.99%	3.00% to 4.99%	> 5%
Cash Flow Ratio	< -5%	-5.00% to 0.00%	0.00% to 0.99%	1.00% to 2.99%	3.00% to 4.99%	> 5%

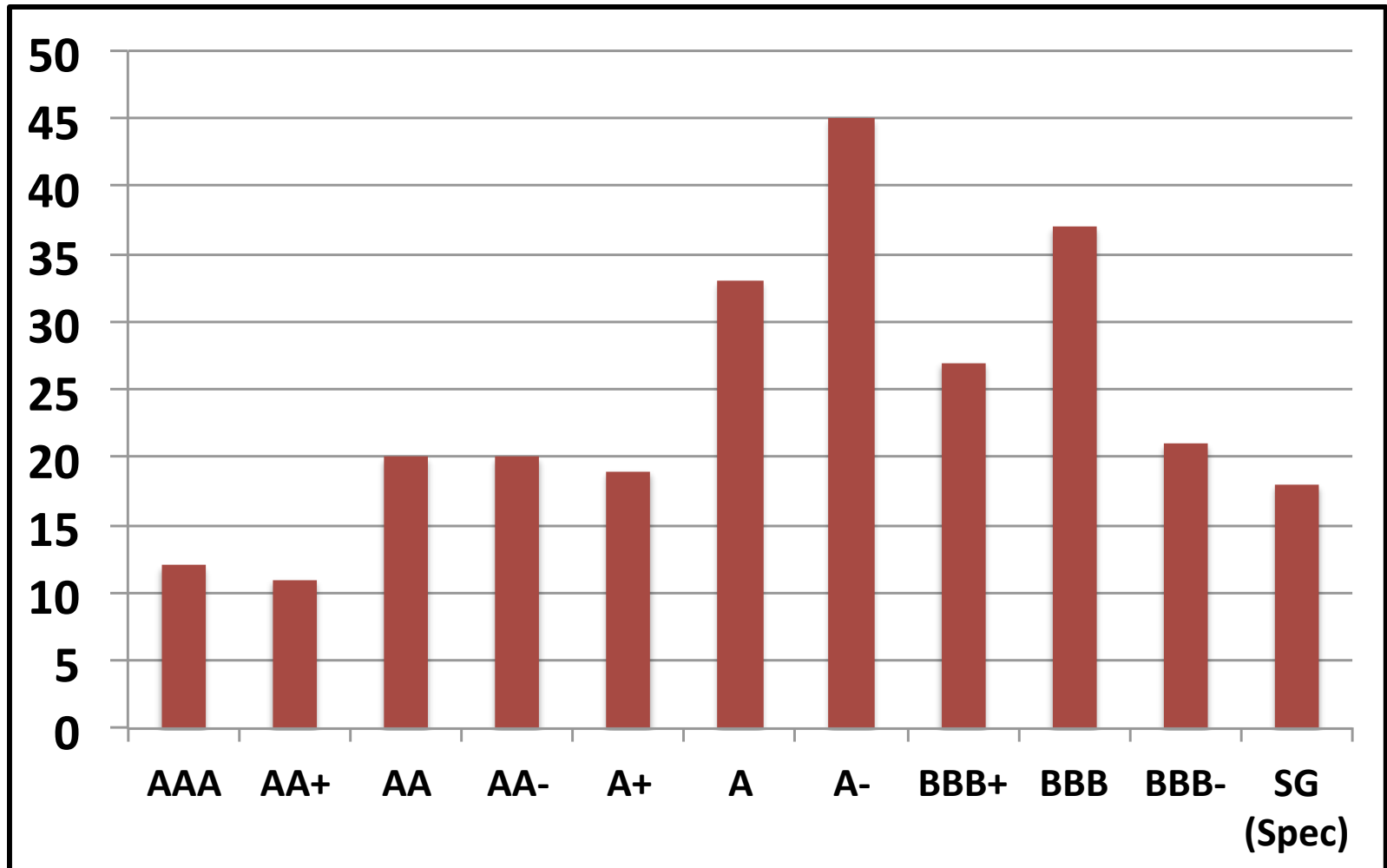
- The weights are 40.0%/22.5%/12.5%/25.0%
- A perfect score is 5
- To be in financial exigency, there needs to be two consecutive years below 1.75

PSU Ratio Summary

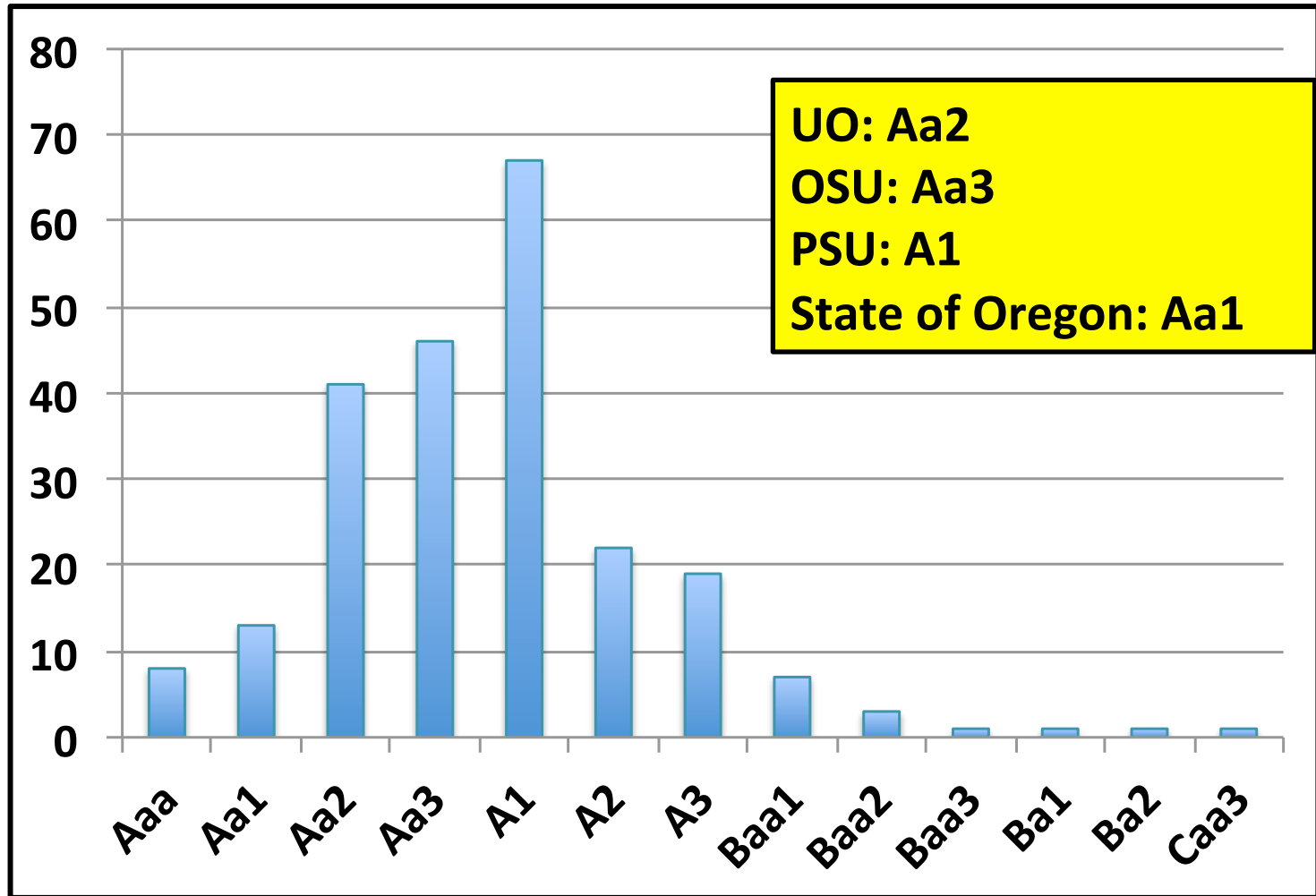
Source: PSU Audited Financial Statements

	2014	2015	Definition	Comment
Viability Ratio	20%	42%	Reserves / Debt	Low due to high debt
Primary Reserve Ratio	16%	21%	Reserves / Expenses	Average
Cash Flow Ratio	0.0%	8.1%	Cash flows / Revenues	Very good
Net Asset Ratio	-0.6%	8.7%	Profit / Revenues	Very good
Viability Score	1.17	1.91		
Primary Reserve Score	2.90	3.21		
Cash Flow Score	1.50	5.00		
Net Asset Score	1.37	5.00		
Fichtenbaum-Bunsis Composite Score	2.04	3.50		Solid
Perfect Score	5.00	5.00		
Trouble	1.50	1.50		

S&P Bond Ratings in Higher Education Private Sector, May 2015



Moody's Bond Ratings in Higher Education Public Sector, July 2015



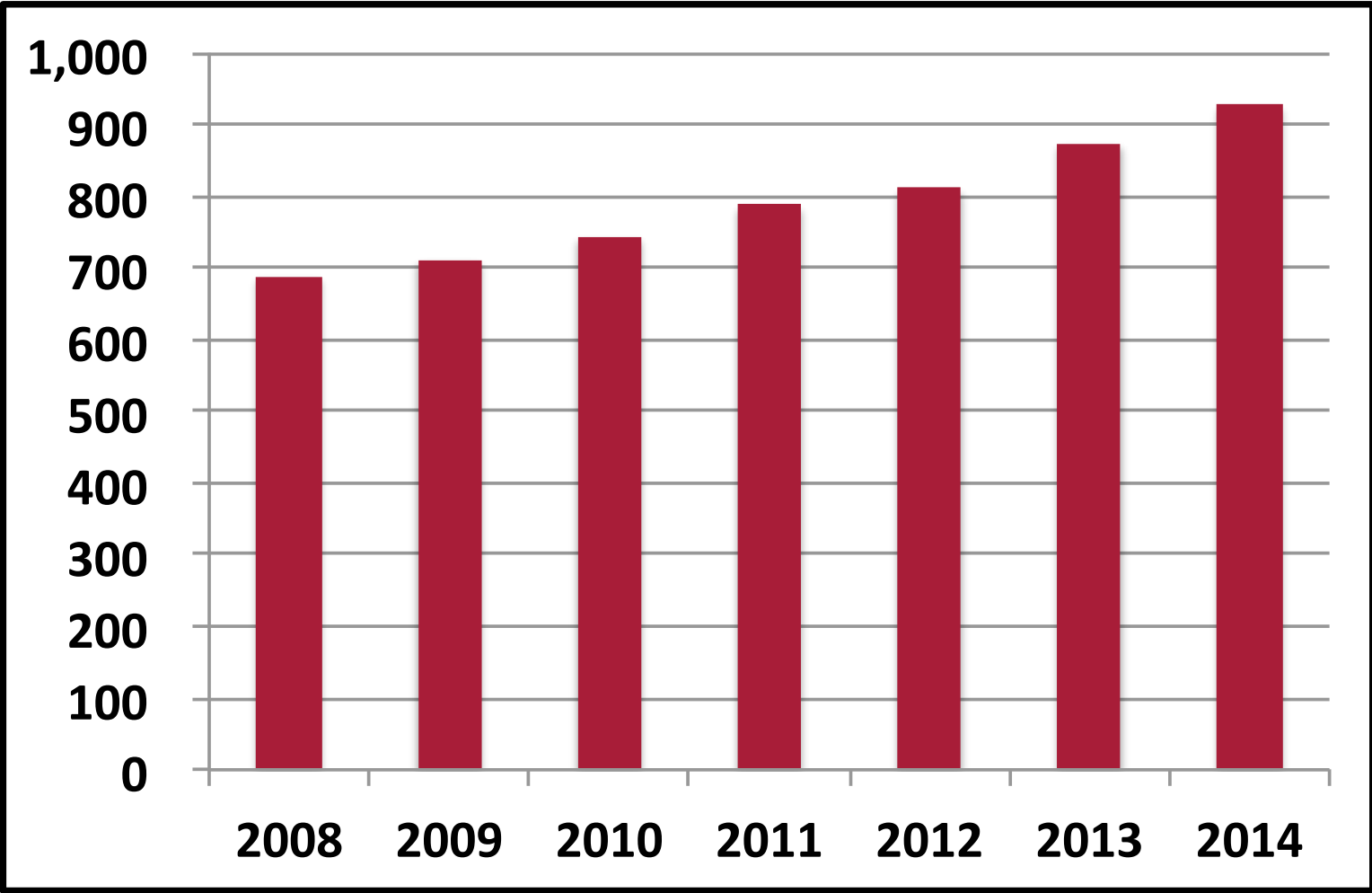
3. Where is the Money Coming From: Revenue Analysis

OSU Revenue Distribution

Source: Audited Financial Statements

	2008	2009	2010	2011	2012	2013	2014
Tuition and Fees	126	132	153	181	202	228	264
Grants and Contracts	171	189	213	189	194	192	187
State Appropriation	188	172	172	167	159	170	178
Auxiliaries	79	87	92	103	109	124	129
All Other Items	126	132	114	147	147	160	169
Total Revenues	689	712	744	787	811	874	927
All Other items:							
Educational and Other					41	42	43
Financial aid grants					41	43	45
Investment activity					8	16	17
Capital grants and gifts					21	17	25
Other non-operating items					36	41	40
Total All Other Items					147	159	170

OSU Total Revenue Over Time, In Millions

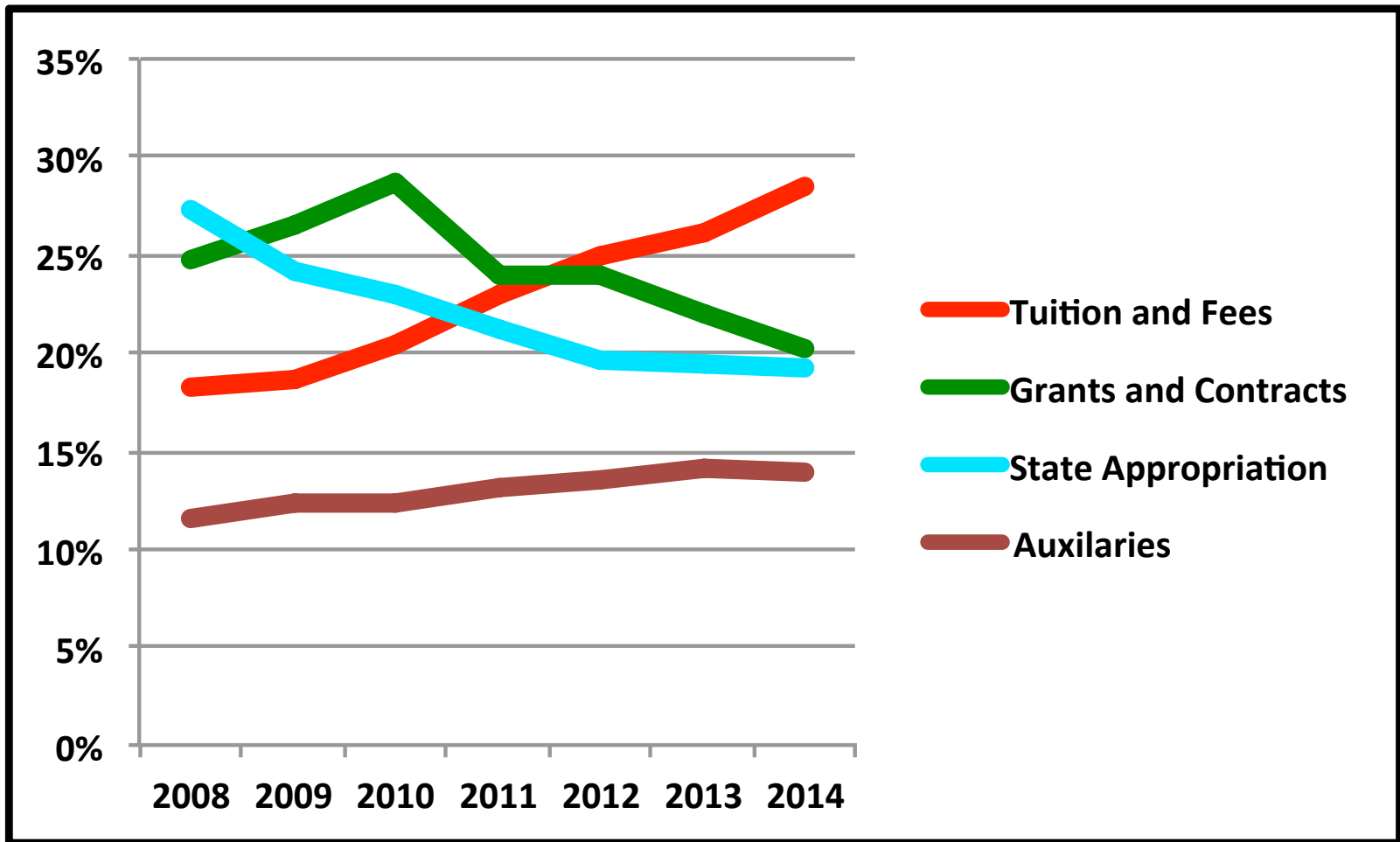


OSU Revenue Distribution in Percent

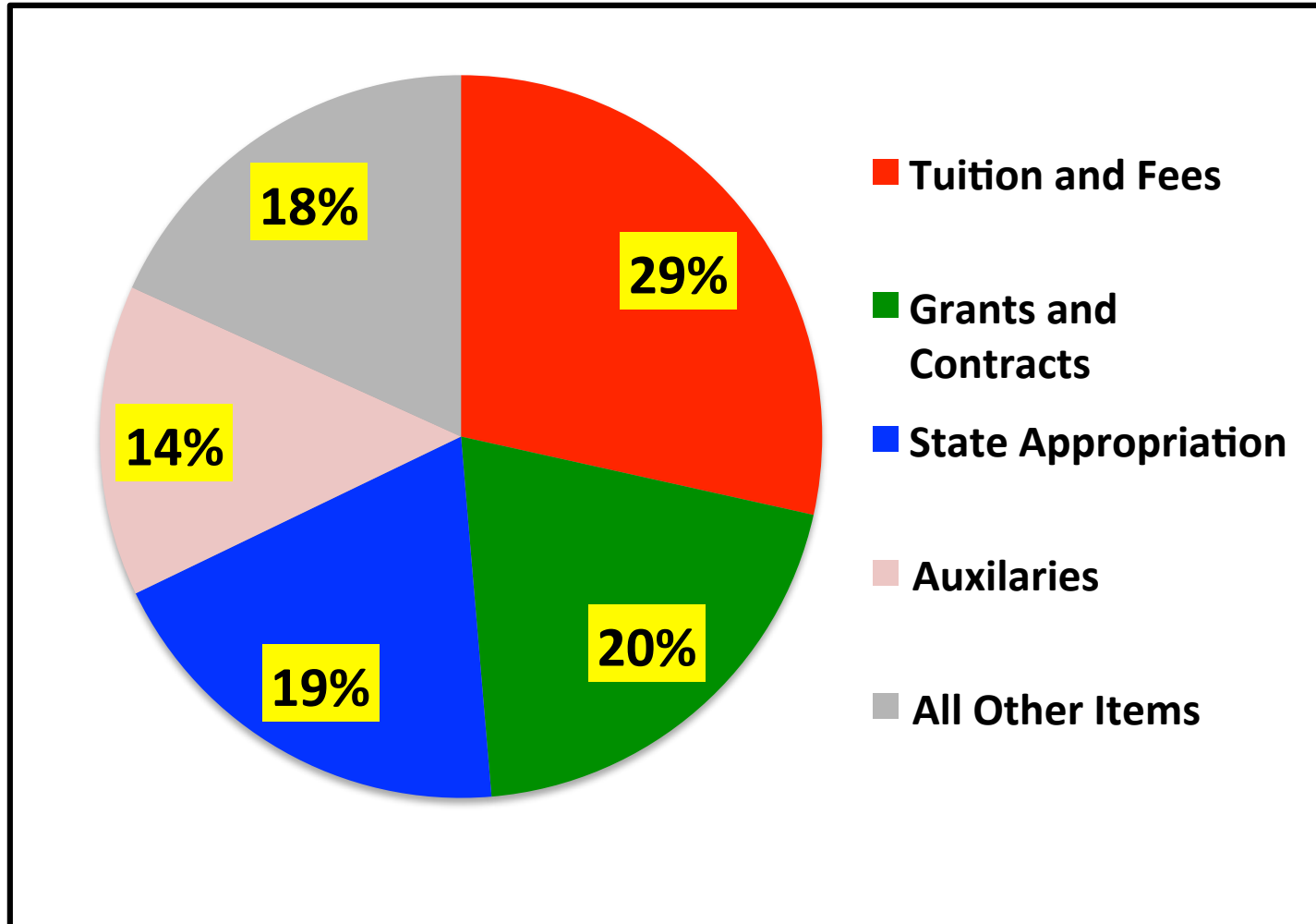
	2008	2009	2010	2011	2012	2013	2014
Tuition and Fees	18%	19%	21%	23%	25%	26%	28%
Grants and Contracts	25%	26%	29%	24%	24%	22%	20%
State Appropriation	27%	24%	23%	21%	20%	19%	19%
Auxilaries	11%	12%	12%	13%	13%	14%	14%
All Other Items	18%	19%	15%	19%	18%	18%	18%

OSU Revenue Distribution Over Time

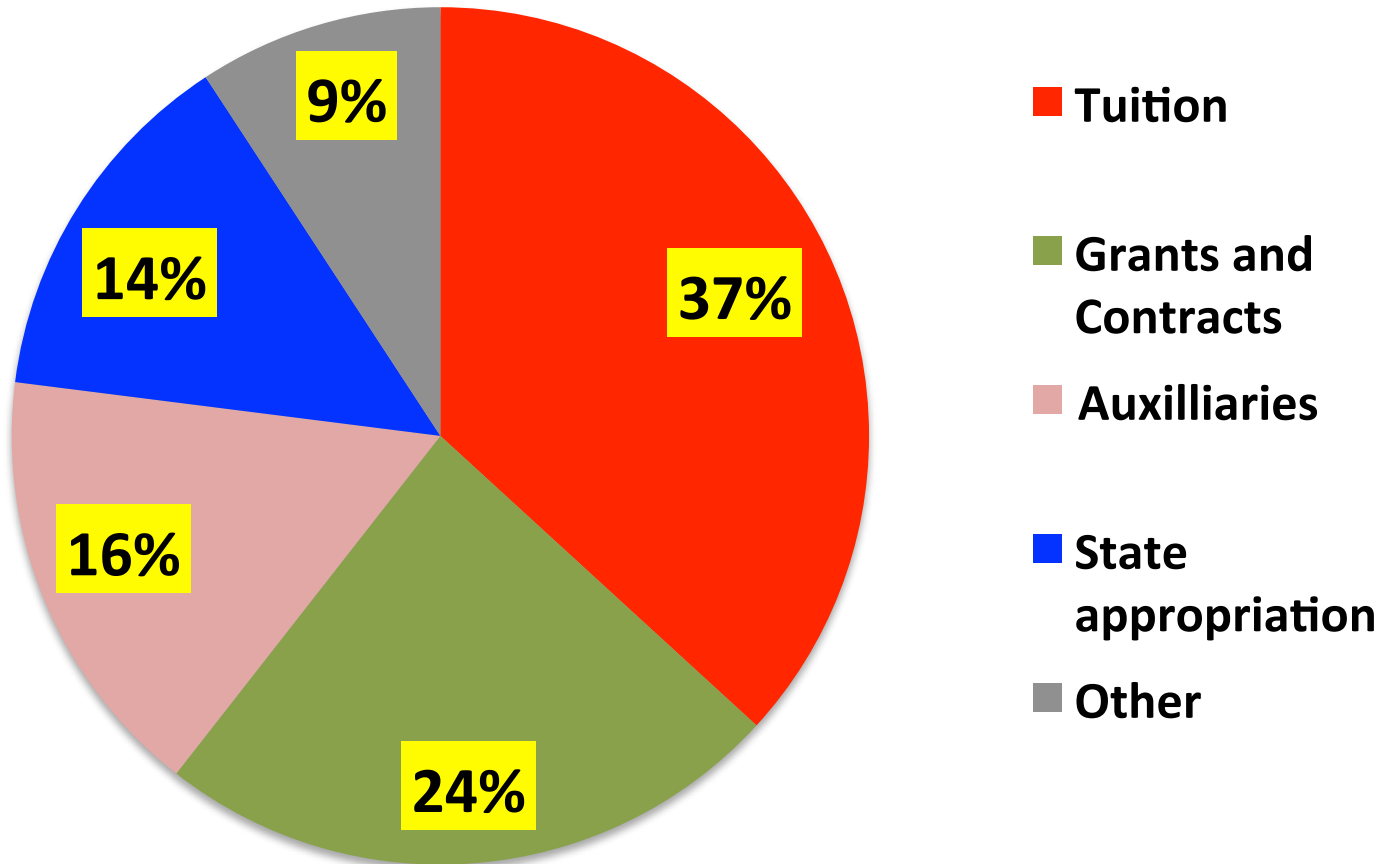
Graphically



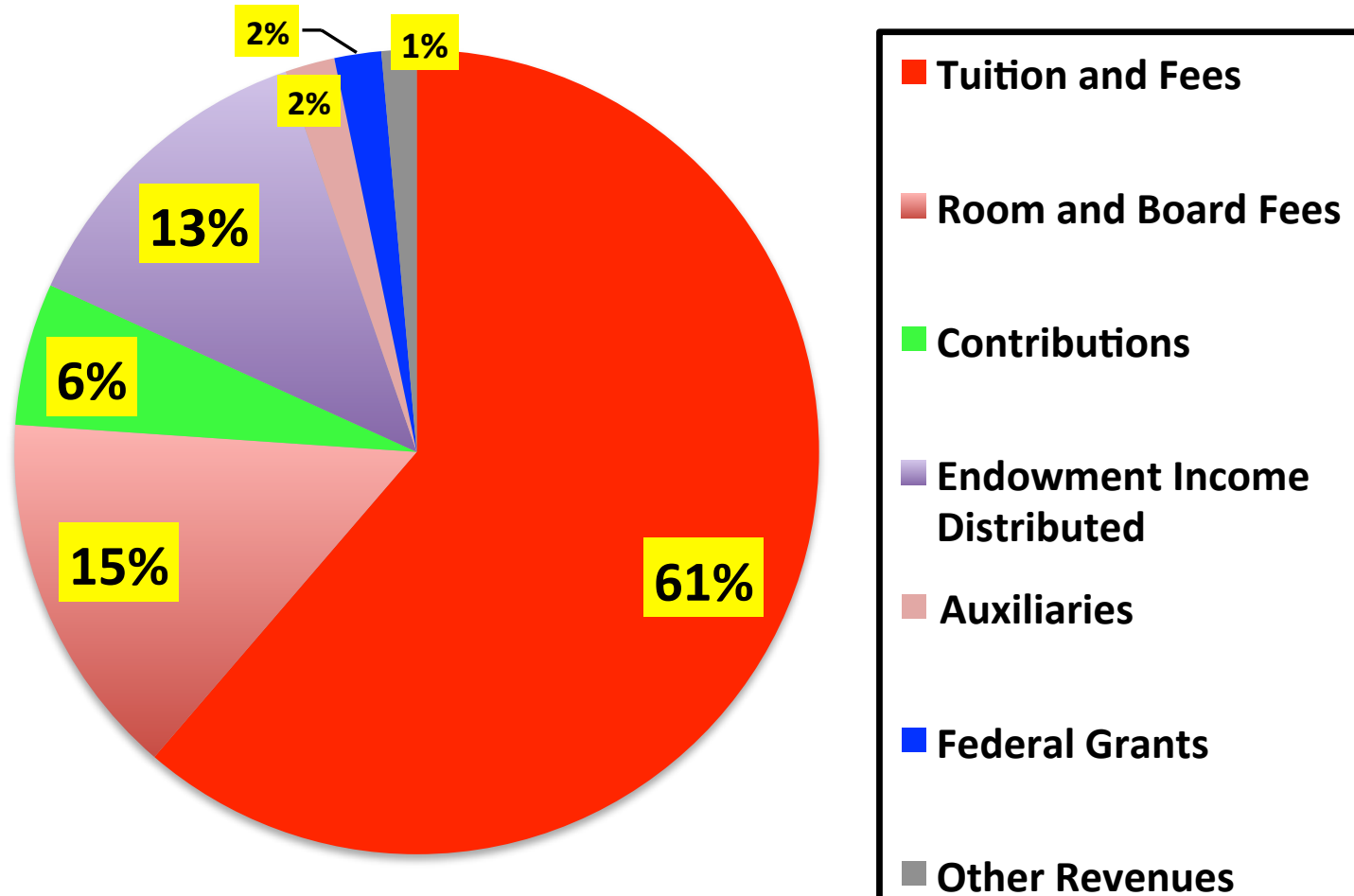
OSU 2014 Revenue Distribution



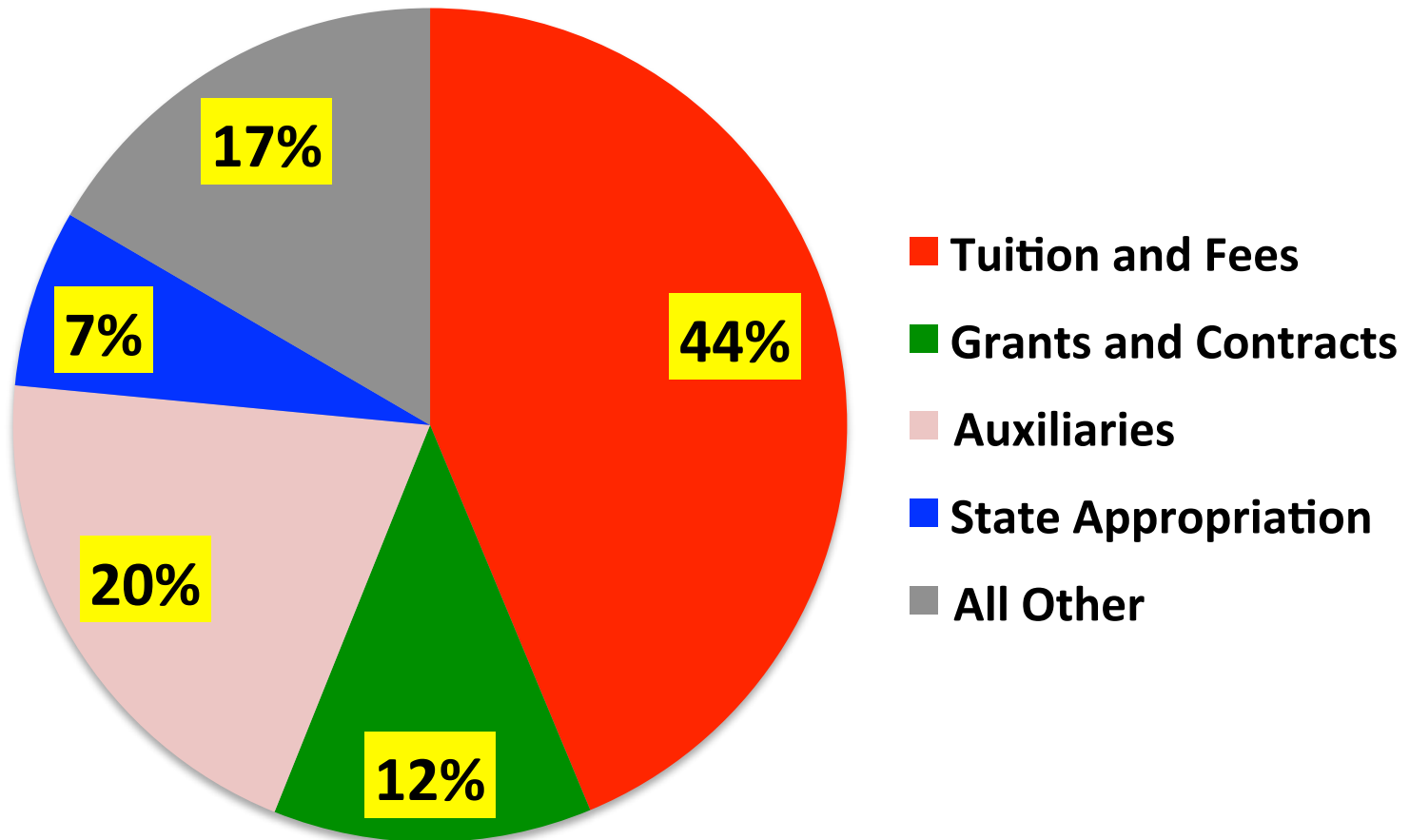
PSU 2015 Revenue Distribution



Willamette 2015 Revenue Distribution



UO Revenue Distribution, 2015

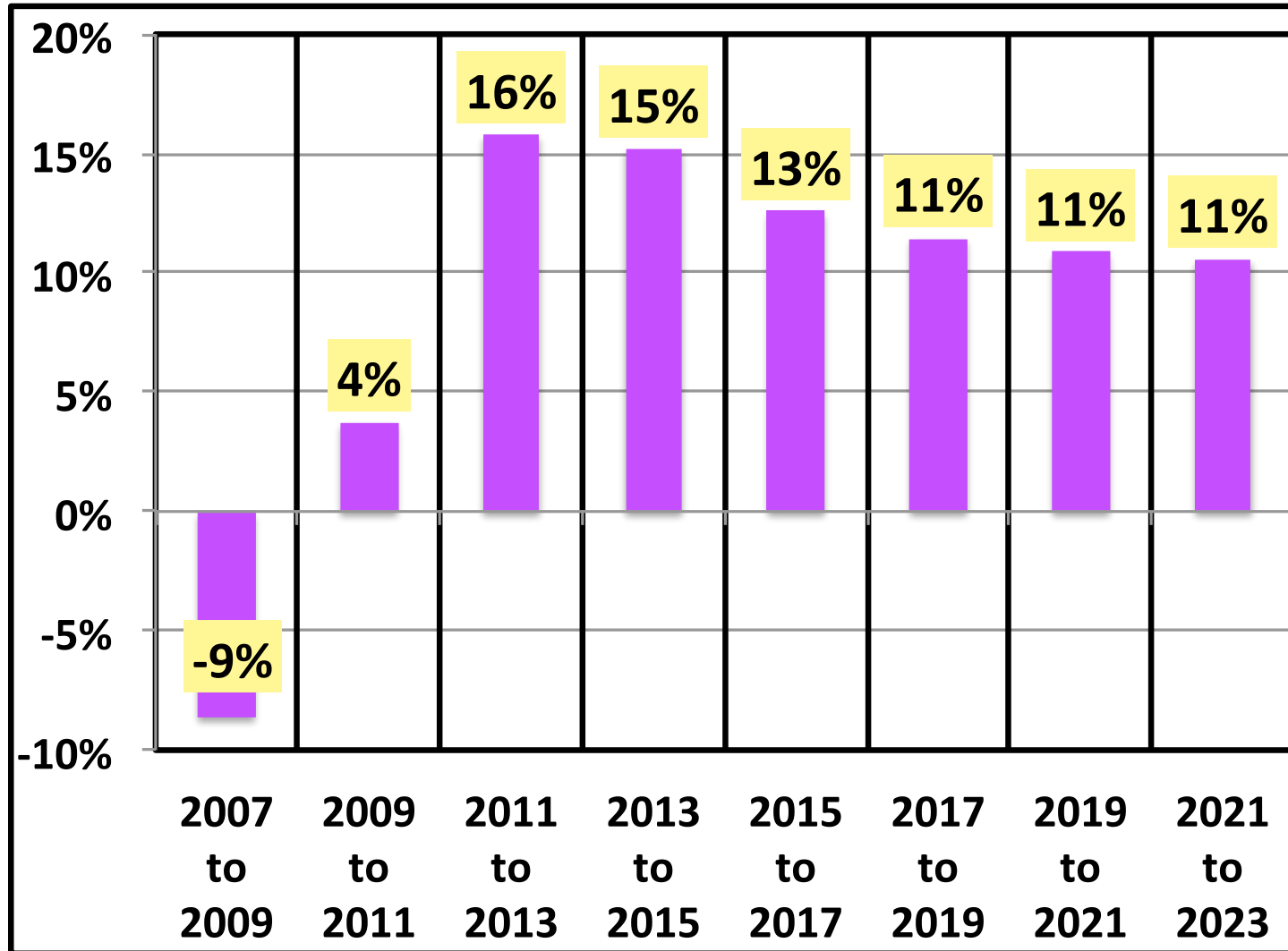


UO Revenues Changes, 2013 to 2015

In Millions	2013	2014	2015			
Tuition and Fees	344	361	368			
Grants and Contracts	105	104	104			
Auxiliaries	145	155	172			
Education and Other	27	26	27			
State Appropriation	61	62	58			
Financial Aid Grants	32	32	32			
Investment Activity	17	20	14			
Capital grants and gifts	33	107	30			
Other non-operating items	59	63	68			
Loss for transfer to UOF	0	0	-31			
Total Revenues	823	930	842			
	2013 to 2014		2014 to 2015		2013 to 2015	
In Millions	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Tuition and Fees	17	4.9%	7	1.9%	24	7%
Grants and Contracts	-1	-1.0%	0	0.0%	-1	-1%
Auxiliaries	10	6.9%	17	11.0%	27	19%
Education and Other	-1	-3.7%	1	3.8%	0	0%
State Appropriation	1	1.6%	-4	-6.5%	-3	-5%
Financial Aid Grants	0	0.0%	0	0.0%	0	0%
Investment Activity	3	17.6%	-6	-30.0%	-3	-18%
Capital grants and gifts	74	224.2%	-77	-72.0%	-3	-9%
Other non-operating items	4	6.8%	5	7.9%	9	15%
Loss for transfer to UOF	0	N/A	-31	N/A	-31	N/A
Total Revenues	107	13.0%	-88	-9.5%	19	2%

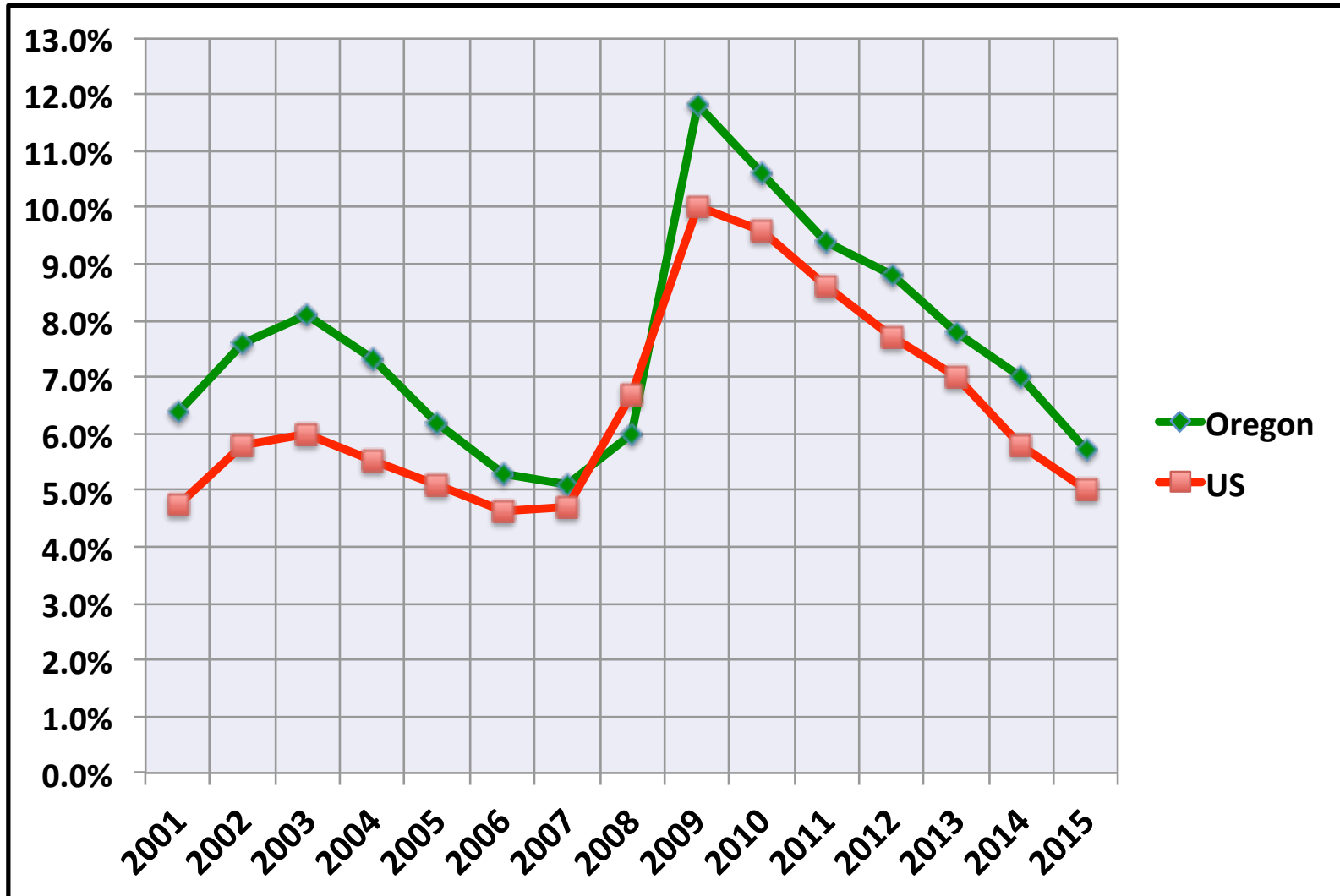
State of Oregon: Percent Changes in Taxes

Source: Oregon Office of Economic Analysis, 12/2/2015



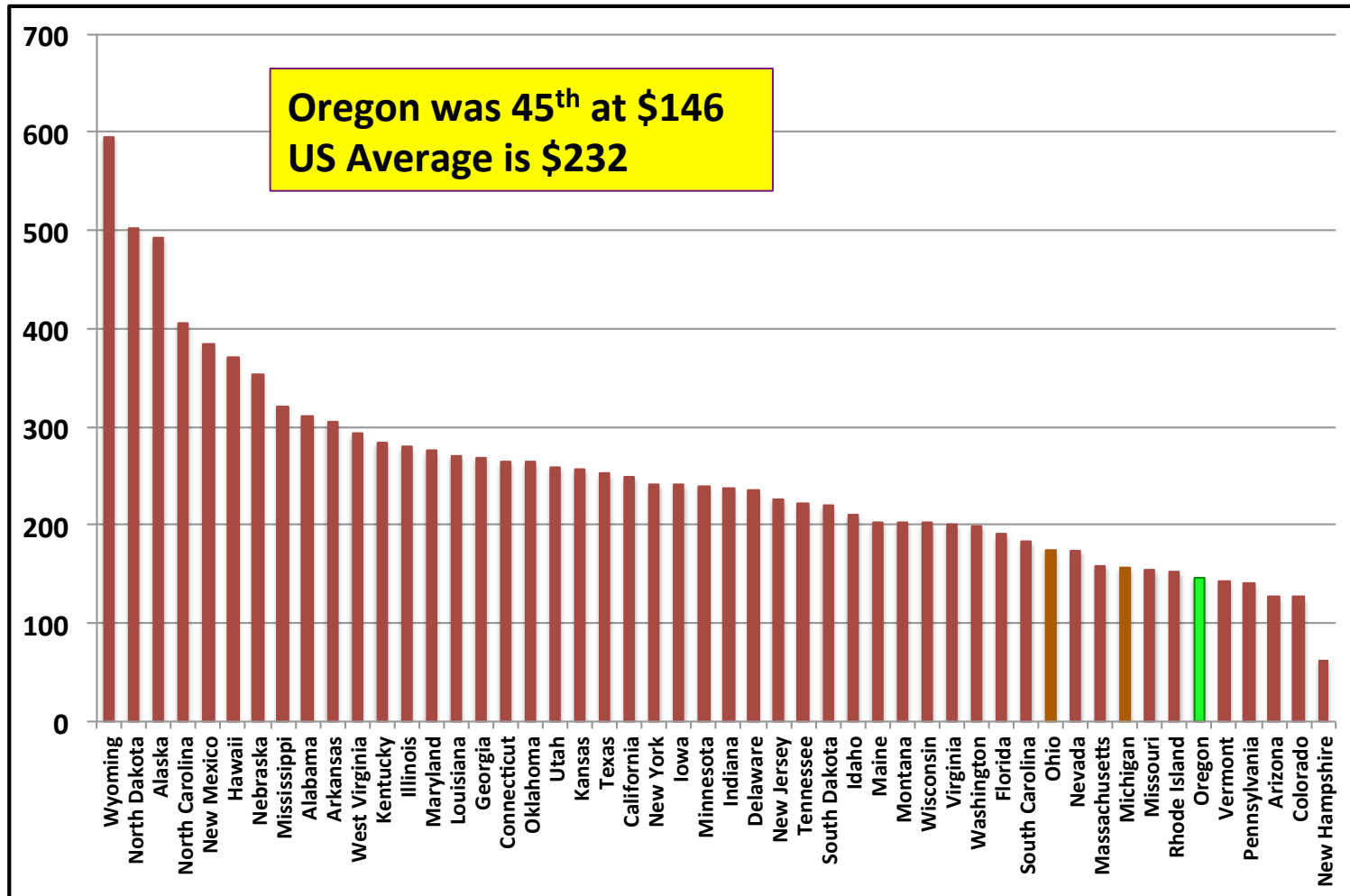
Oregon and US Unemployment Rates

Source: Bureau of Labor Statistics



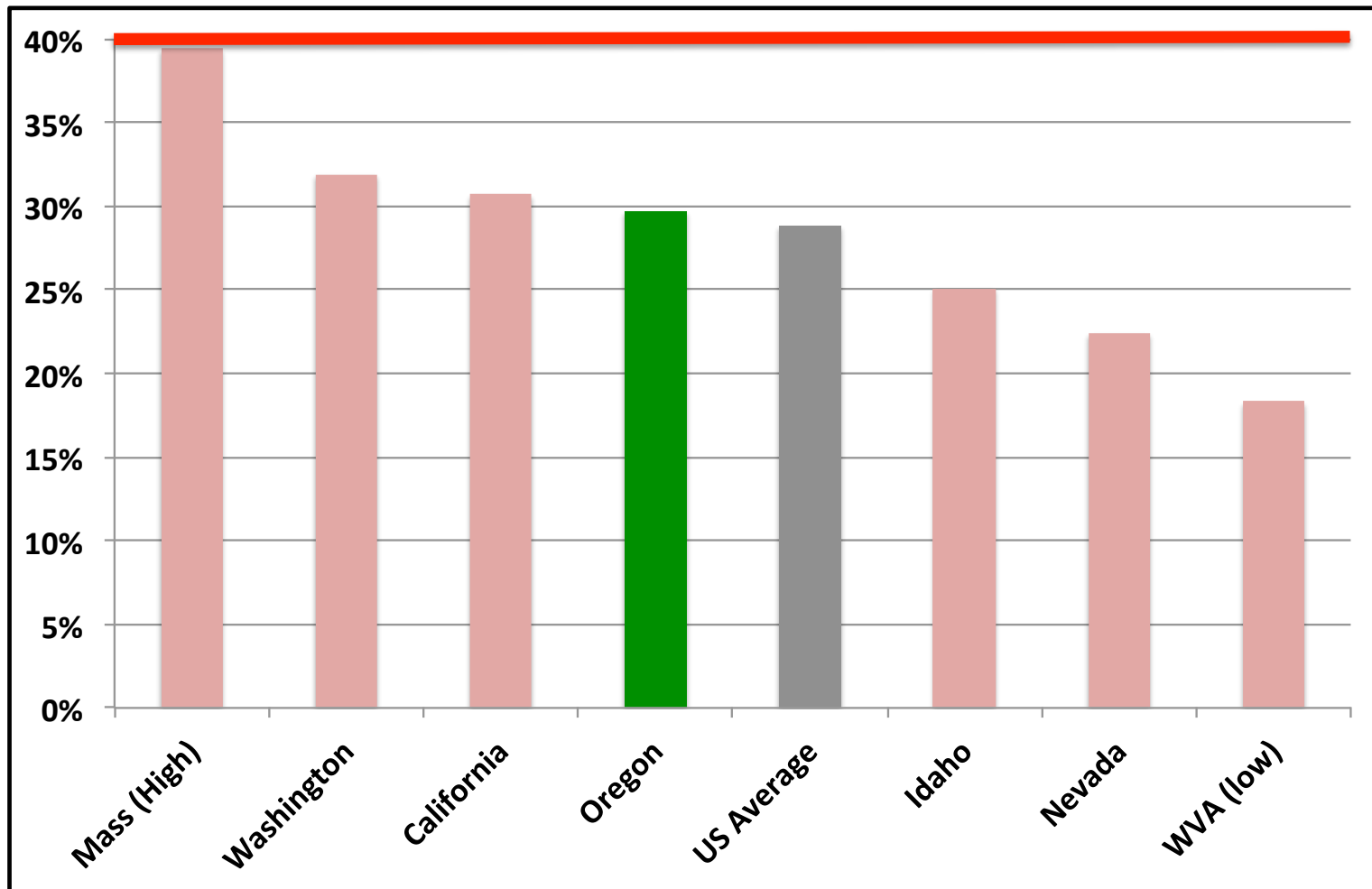
State of Oregon Higher Education Appropriation per Capita vs. Other States

Source: State Higher Education Executive Officers, April 2015



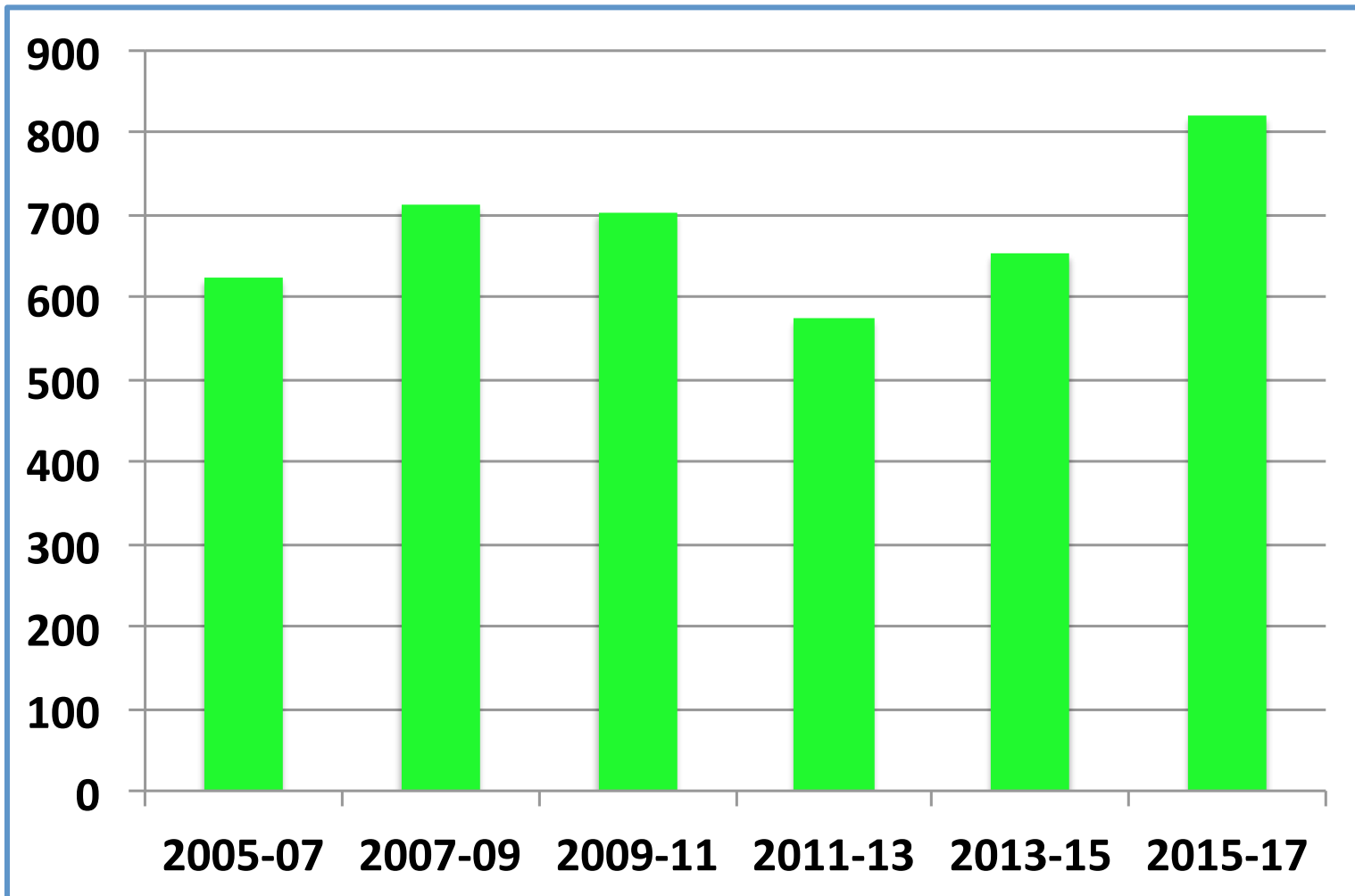
Educational Attainment: % of Adults with a Bachelor's Degree or Higher (40%?)

Source: Census Bureau

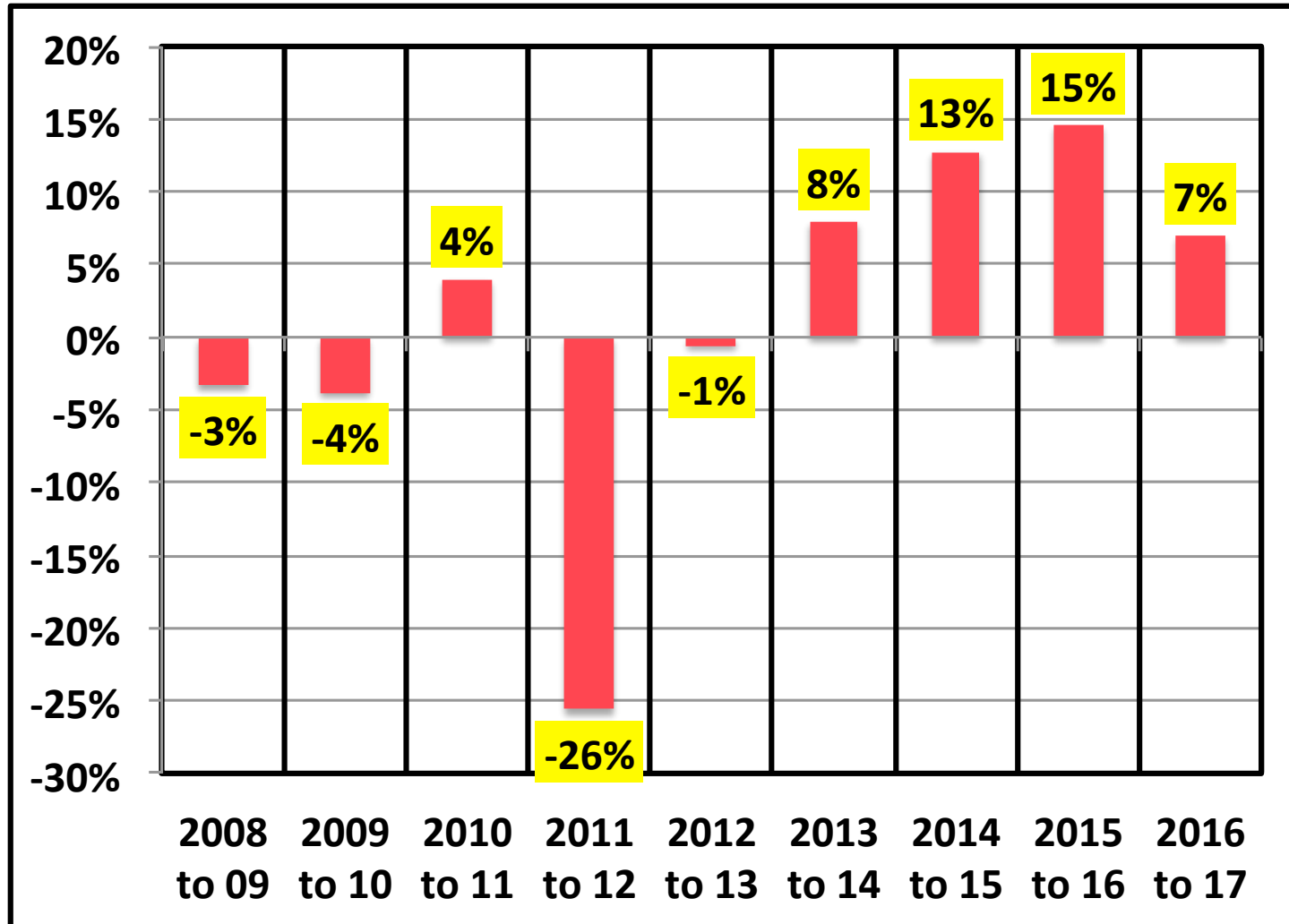


State of Oregon: Operations and Debt Appropriation for All 4-Year Institutions (per Biennium)

Source: HECC 2015 LEGISLATIVE SUMMARY November 2015

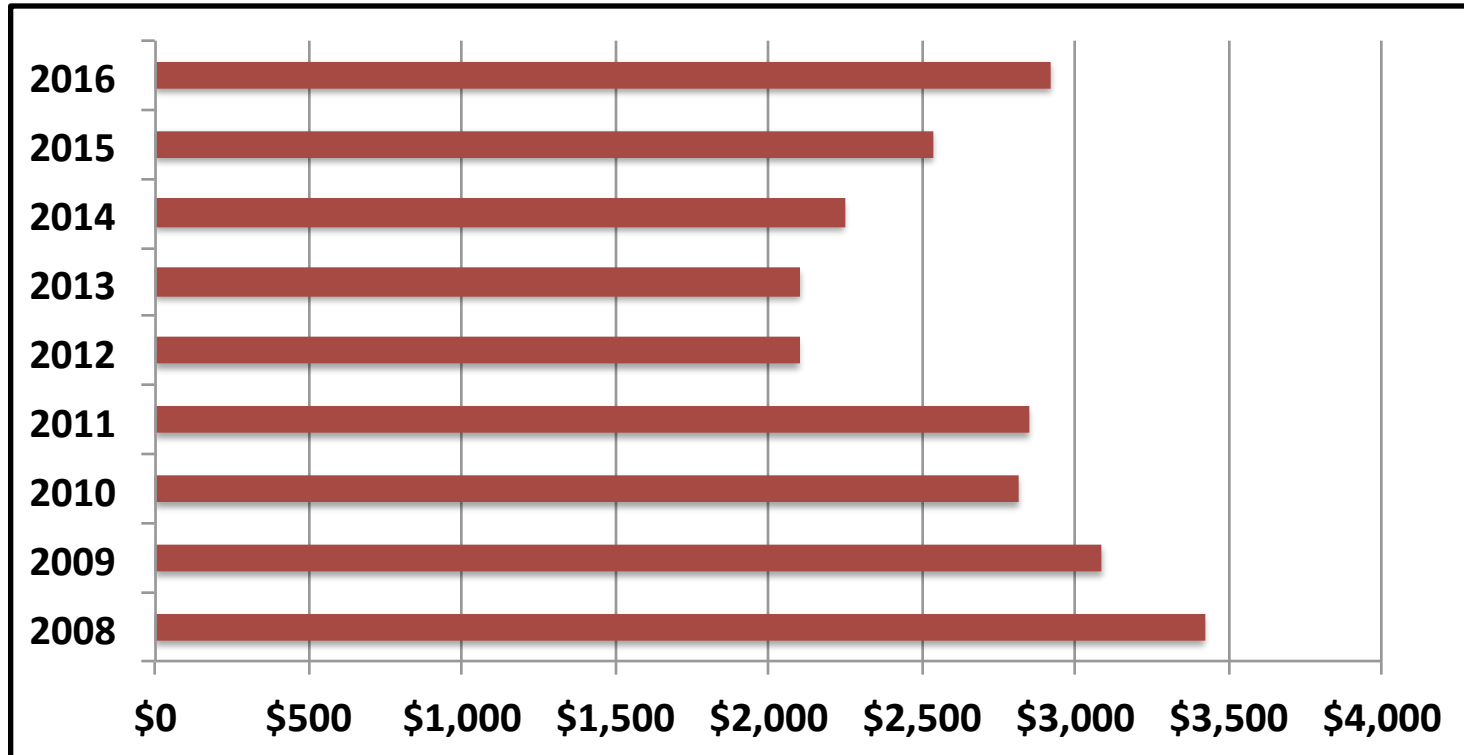


Annual % Change in State Operating Appropriation to PSU



PSU State Operation per Student

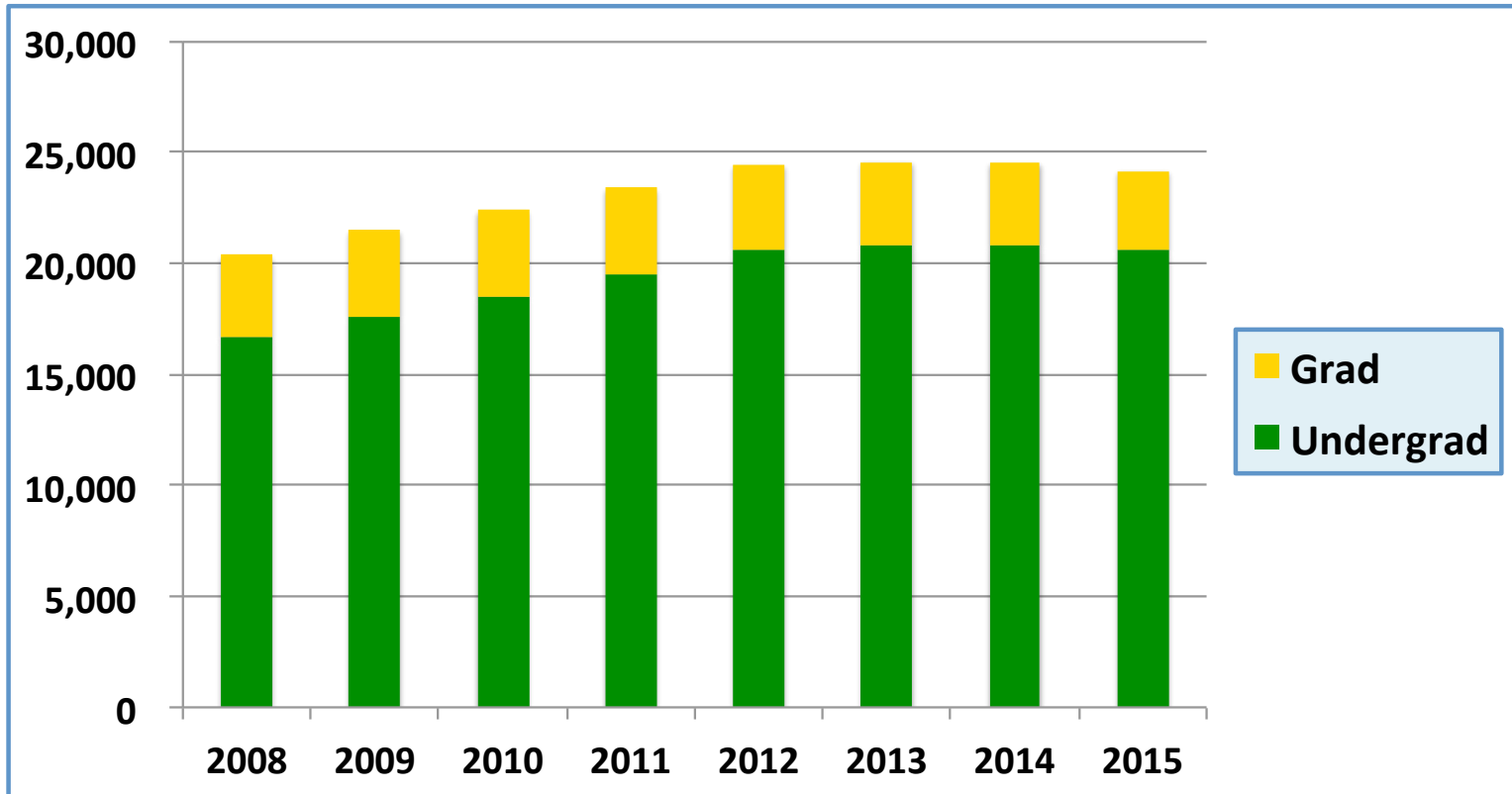
Source: PSU Office of Institutional Research and Planning



	2008	2009	2010	2011	2012	2013	2014	2015	2016
Operating	75.5	73.0	70.2	73.0	54.3	54.0	58.3	65.7	75.3
HC Enrollment	22,071	23,639	24,942	25,636	25,883	25,681	25,961	25,935	25,807
Per Student	\$3,419	\$3,086	\$2,814	\$2,848	\$2,098	\$2,103	\$2,245	\$2,535	\$2,919

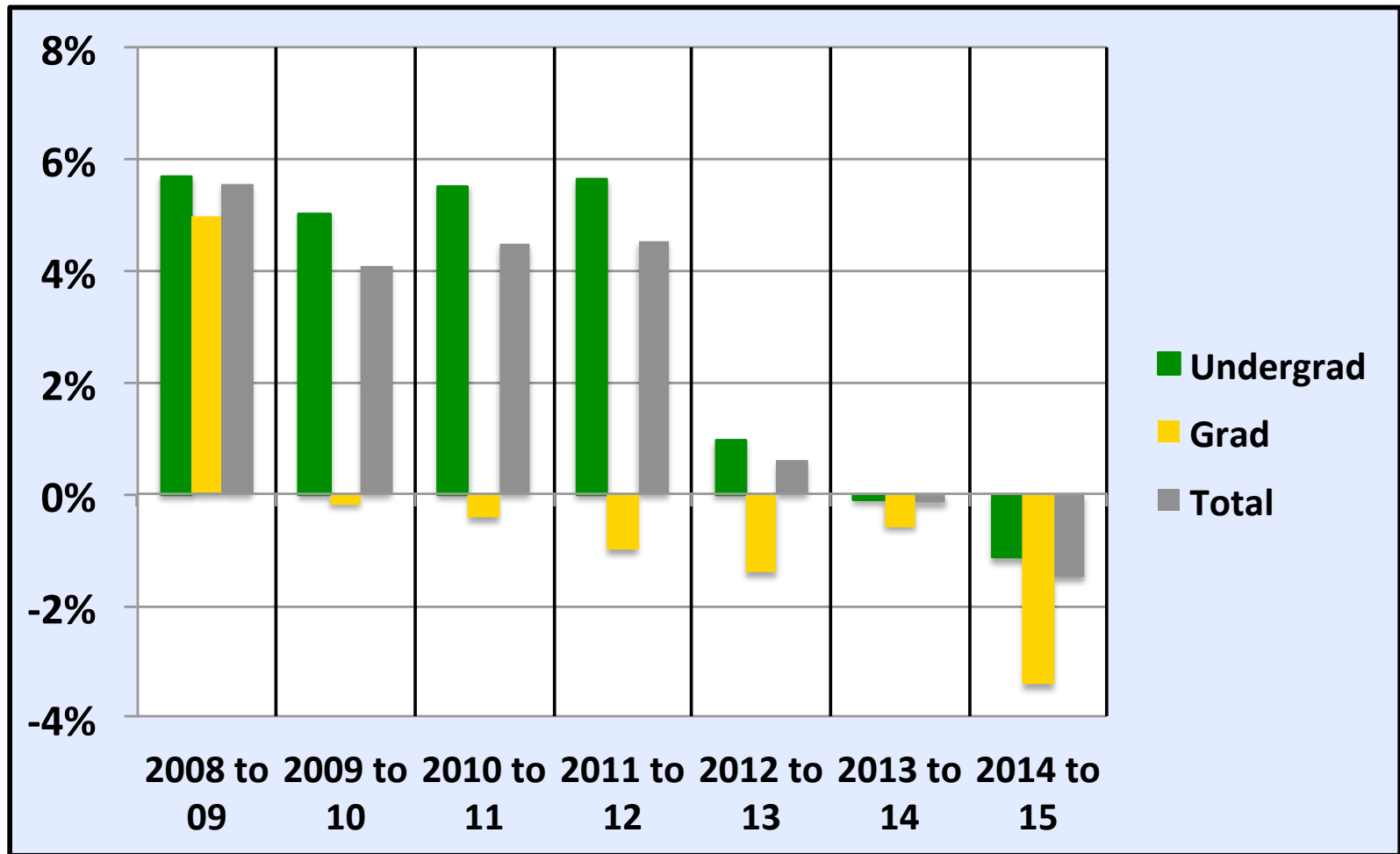
UO Headcount Enrollment, Fall Term

Source: UO Office of Institutional Research (2015 = Fall 2014)



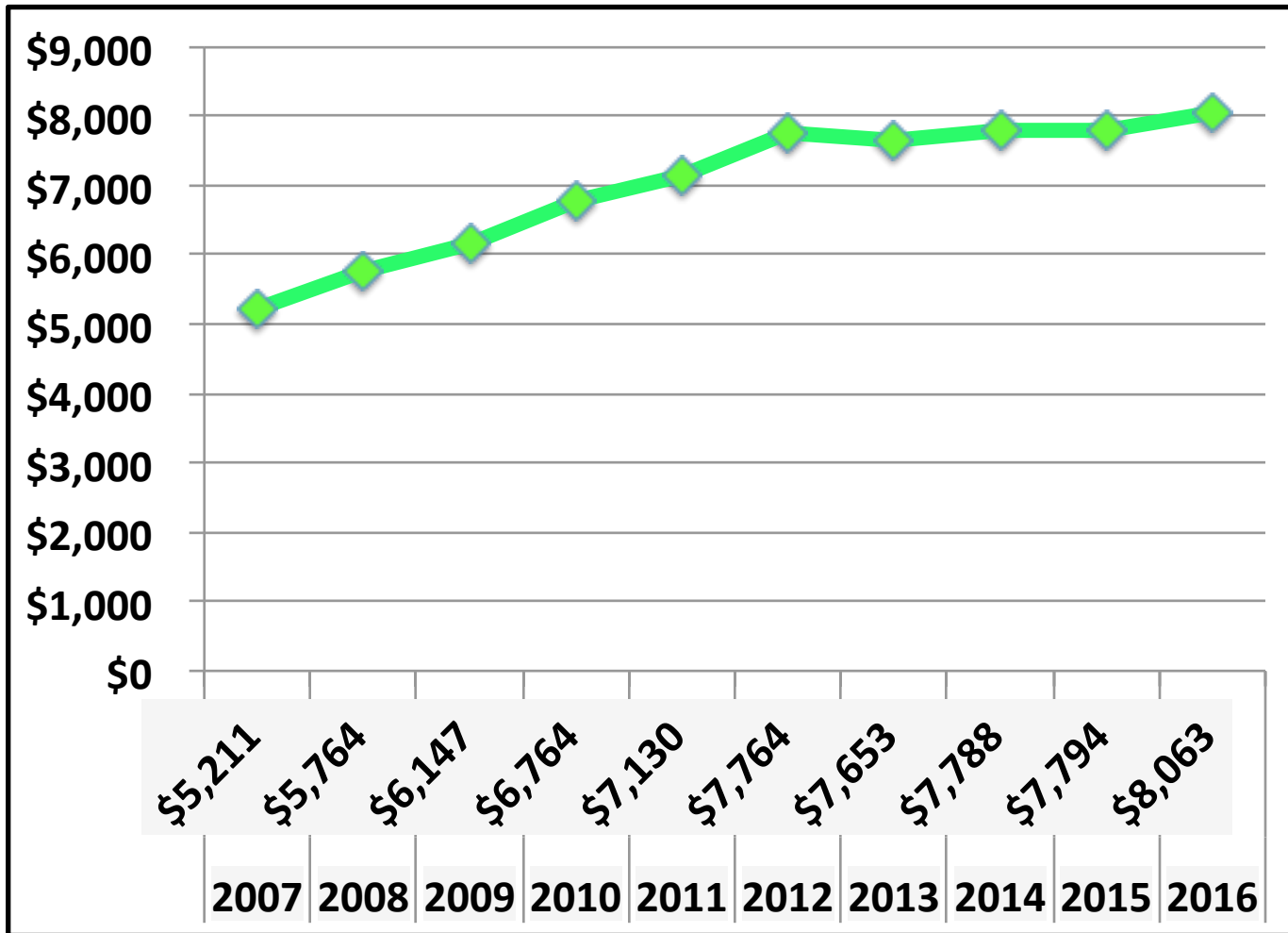
	2008	2009	2010	2011	2012	2013	2014	2015
Undergrad	16,681	17,628	18,514	19,534	20,631	20,829	20,808	20,569
Grad	3,695	3,879	3,872	3,855	3,816	3,762	3,740	3,612
Total	20,376	21,507	22,386	23,389	24,447	24,591	24,548	24,181

UO Percentage Changes in Enrollment, Undergrad and Grad



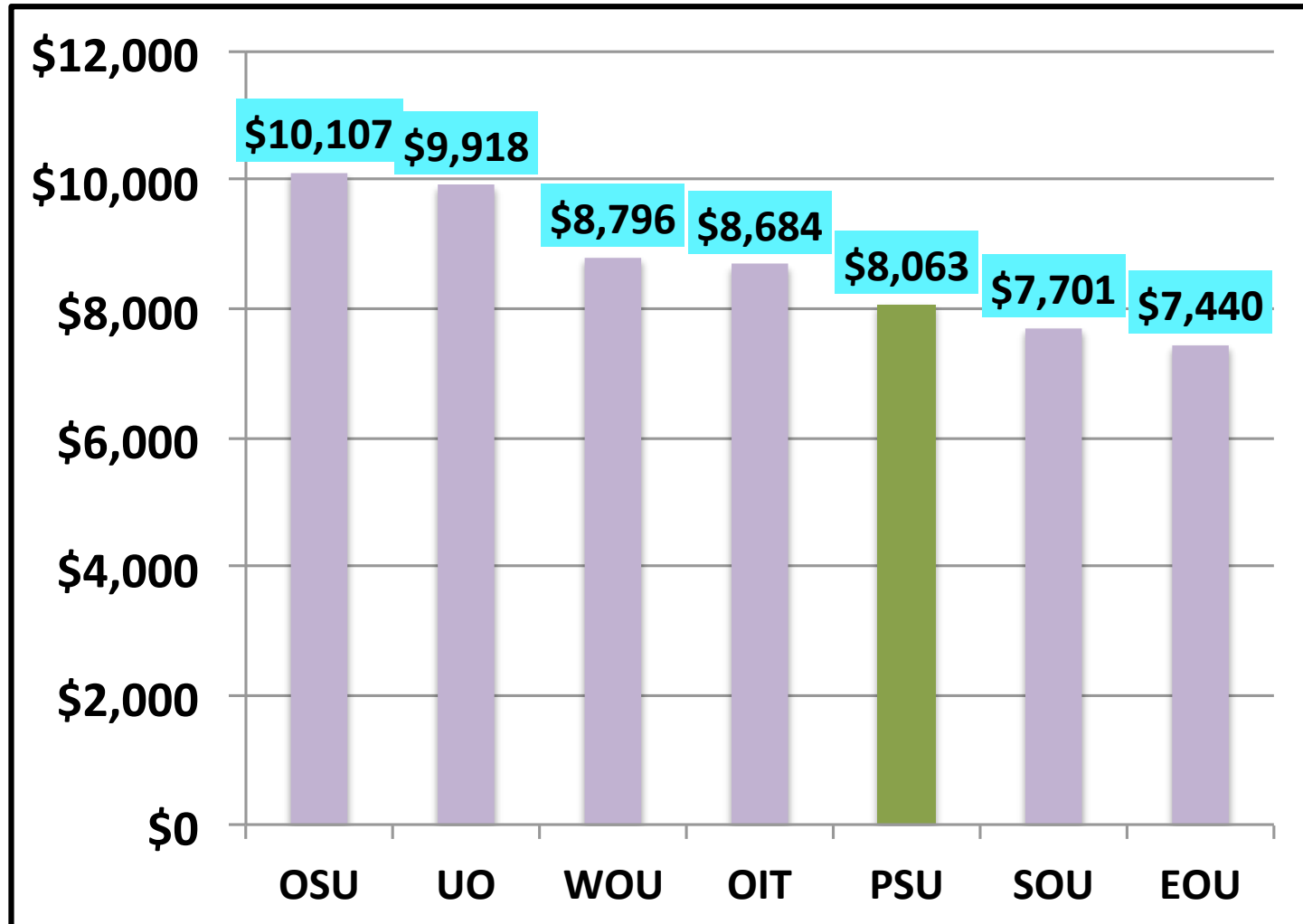
Tuition and Fees Over Time

Source: PSU Office of Institutional Research and Planning



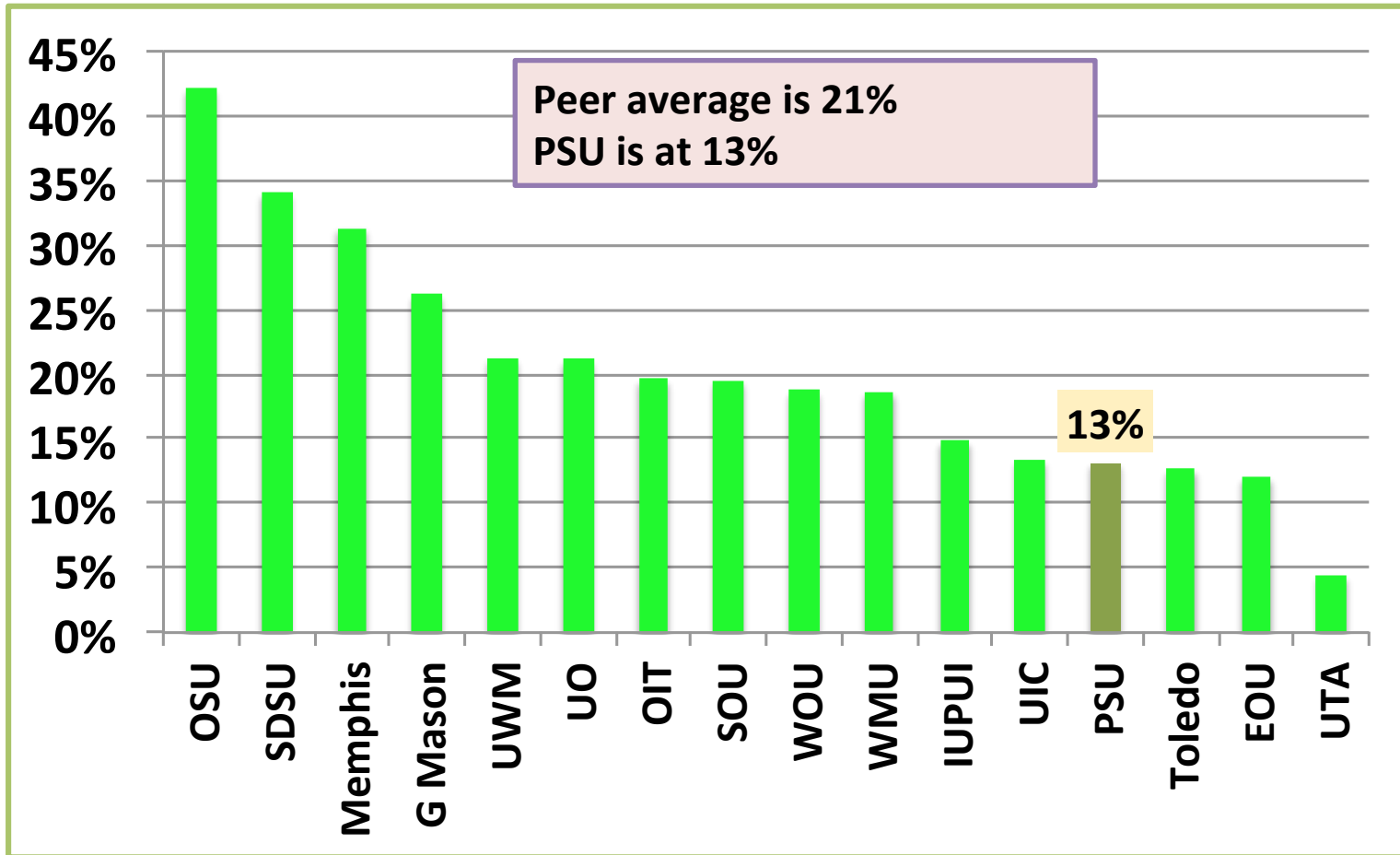
PSU 2015-16 Tuition Level vs. Oregon Public Peers

Source: US News and World Report



% Change in Tuition and Fees, 2011 to 2016

Source: IPEDS and US News and World Report

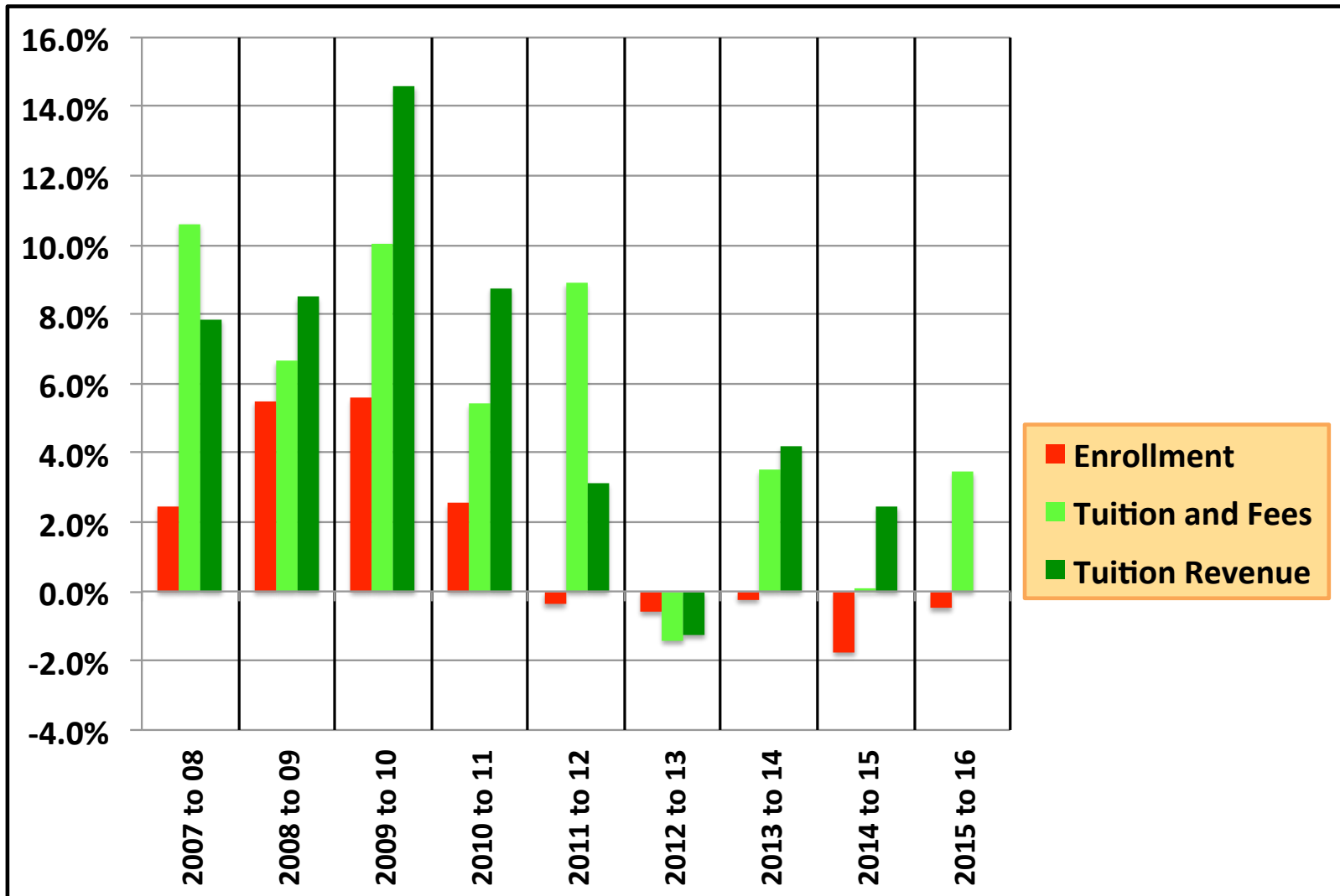


Tuition Discounting per Audited Statements: OSU (Tuition of \$10,107) and Willamette (Tuition of \$45,300)

OSU	2010	2011	2012	2013	2014
Tuition, Gross	188,619	222,626	253,080	286,843	324,803
Allowance	36,038	41,867	50,507	58,407	60,828
Tuition, Net	152,581	180,759	202,573	228,436	263,975
Discount Rate	19.1%	18.8%	20.0%	20.4%	18.7%

Willamette	2010	2011	2012	2013	2014	2015
Tuition, Gross	101,727	92,270	101,727	106,024	106,926	110,242
Allowance	36,182	38,862	42,669	44,585	46,115	47,992
Tuition, Net	65,545	53,408	59,058	61,439	60,811	62,250
Discount Rate	35.6%	42.1%	41.9%	42.1%	43.1%	43.5%

PSU Percentage Changes in Enrollment, Tuition Price, and Tuition Revenue

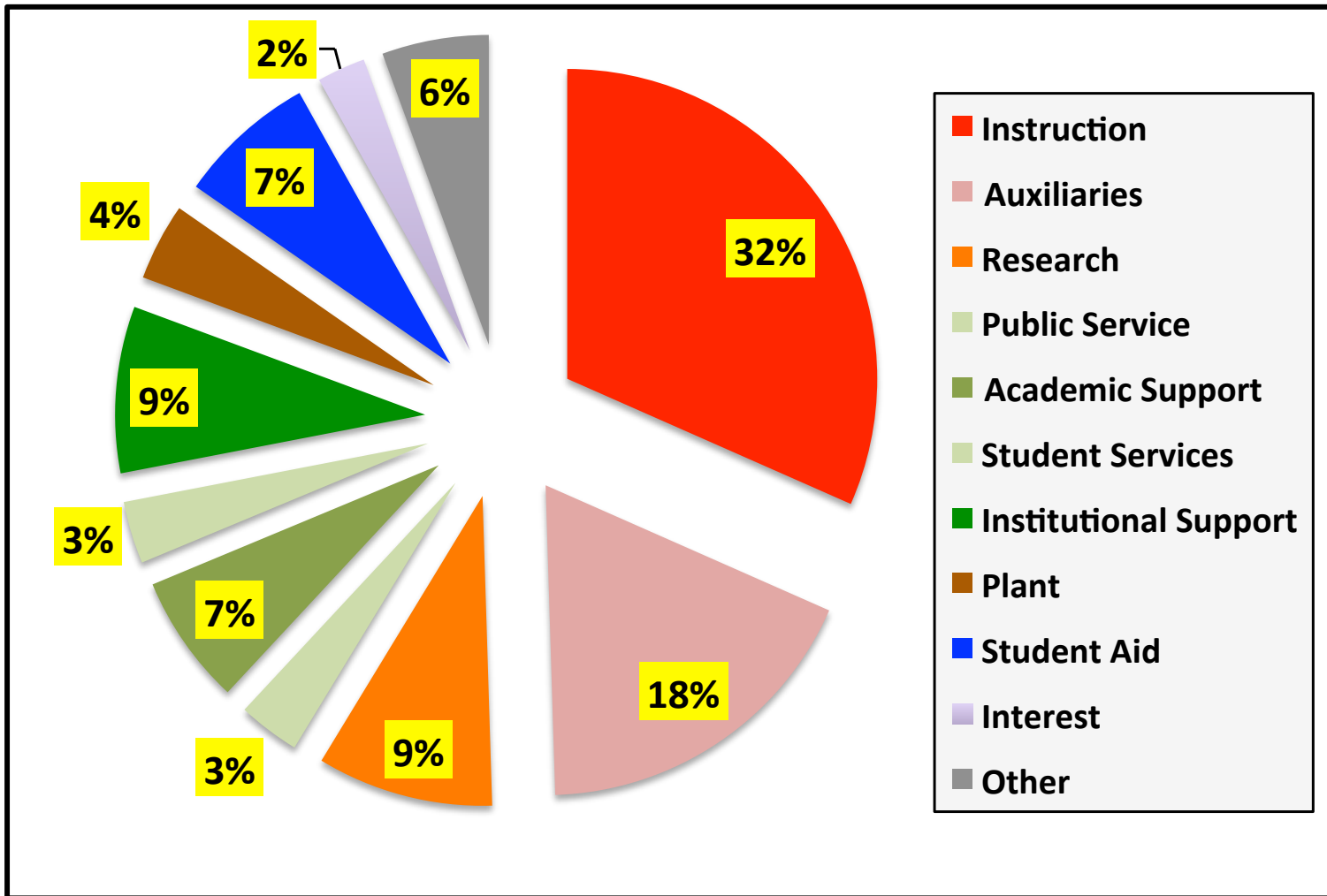


**4. Where is the money going:
Expense analysis and the
priorities of the administration**

PSU 2015 Expense Distribution

Total Expenses = \$461 Million

Source: PSU Audited Financial Statements



Expense Category Definitions

Instruction	Salaries of those who teach; academic admins are out
Academic Support	Deans and Libraries; Advising
Auxiliaries	Housing, dining, bookstore, parking, athletics
Institutional Support	Upper level administration
Scholarships/Student Aid	Direct aid to students
Plant	Buildings and grounds
Student Services	Admissions; student orgs
Research	Includes external grants and internal spending
Depreciation	Estimated decline in value of buildings
Public Service	Conferences and institutes

PSU Expense Distribution Over Time

Source: OUS and PSU Audited Financial Statements

Expense Analysis:	2008	2009	2010	2011	2012	2013	2014	2015
Instruction	125,609	138,054	138,484	150,647	156,883	157,376	155,959	145,932
Research	28,909	39,608	44,755	47,152	50,224	47,764	43,977	42,432
Public Service	7,989	8,935	8,814	9,548	10,107	9,706	12,809	14,874
Academic Support	25,008	26,598	28,571	31,445	33,517	32,897	33,505	31,367
Student Services	11,260	13,092	13,029	15,167	16,906	17,407	16,446	14,985
Auxiliaries	47,461	52,417	56,119	60,848	70,633	83,172	82,357	82,551
Plant	20,859	22,619	25,565	27,558	22,043	21,736	22,968	18,573
Institutional Support	19,384	24,453	22,018	23,894	28,098	33,159	38,603	40,114
Student Aid	18,475	22,006	27,656	30,438	31,133	32,314	32,074	33,368
Interest	9,743	11,414	13,275	16,000	20,892	21,583	19,625	11,629
Other	18,117	23,145	18,007	20,586	20,068	21,327	26,883	25,711
Total Expenses	332,814	382,341	396,293	433,283	460,504	478,441	485,206	461,536

- PSU claimed that the decline from 2014 to 2015 was due to adoption of a new accounting standard for pensions
- We will look at the percent distribution and IPEDS to gain further insight

Distribution of Expense: 2008 to 2015

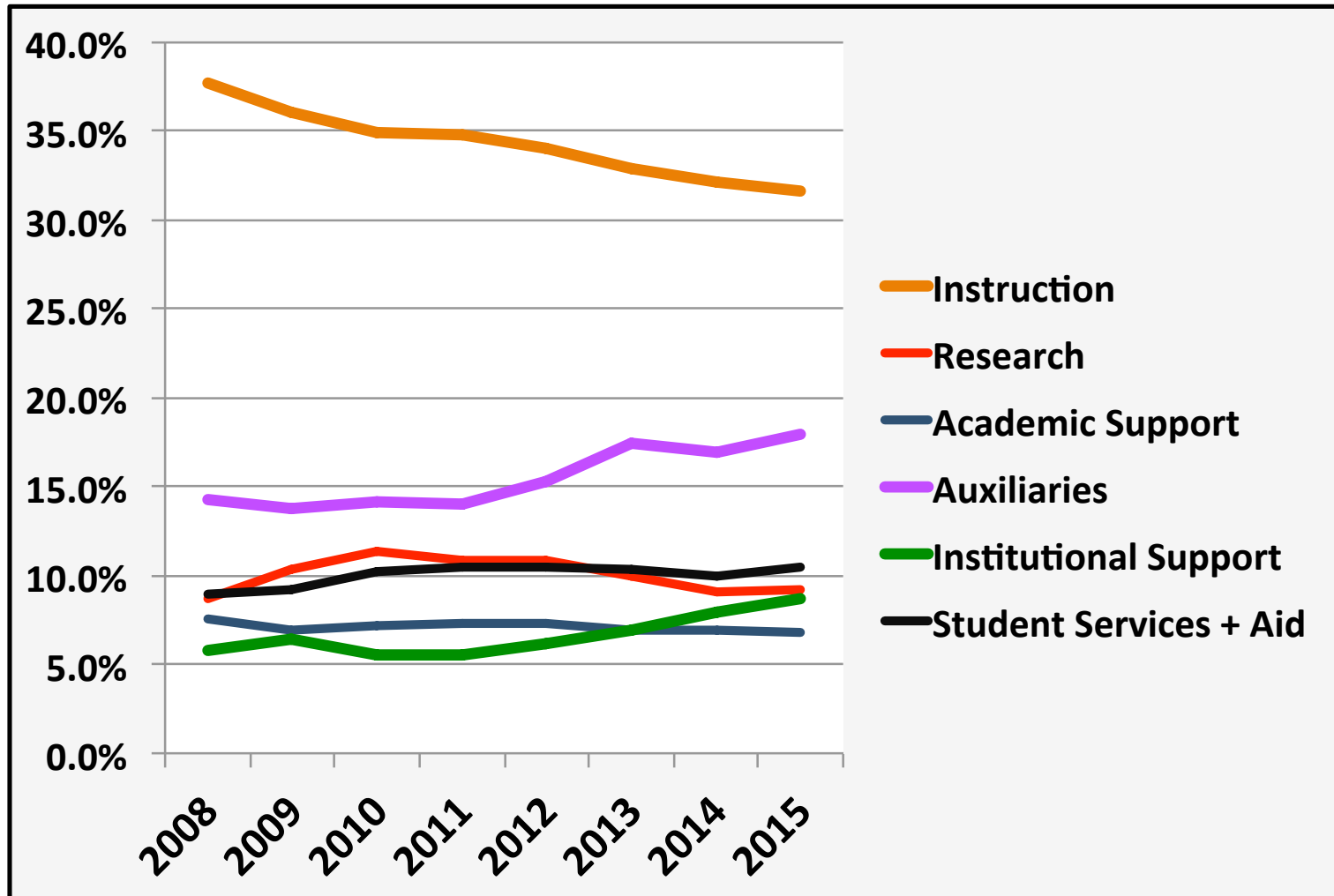
The Percent devoted to instruction declining?

Source: OUS and PSU Audited Financial Statements

% of Total Expenses	2008	2009	2010	2011	2012	2013	2014	2015
Instruction	37.7%	36.1%	34.9%	34.8%	34.1%	32.9%	32.1%	31.6%
Research	8.7%	10.4%	11.3%	10.9%	10.9%	10.0%	9.1%	9.2%
Public Service	2.4%	2.3%	2.2%	2.2%	2.2%	2.0%	2.6%	3.2%
Academic Support	7.5%	7.0%	7.2%	7.3%	7.3%	6.9%	6.9%	6.8%
Student Services	3.4%	3.4%	3.3%	3.5%	3.7%	3.6%	3.4%	3.2%
Auxiliaries	14.3%	13.7%	14.2%	14.0%	15.3%	17.4%	17.0%	17.9%
Plant	6.3%	5.9%	6.5%	6.4%	4.8%	4.5%	4.7%	4.0%
Institutional Support	5.8%	6.4%	5.6%	5.5%	6.1%	6.9%	8.0%	8.7%
Student Aid	5.6%	5.8%	7.0%	7.0%	6.8%	6.8%	6.6%	7.2%
Interest	2.9%	3.0%	3.3%	3.7%	4.5%	4.5%	4.0%	2.5%
Other	5.4%	6.1%	4.5%	4.8%	4.4%	4.5%	5.5%	5.6%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

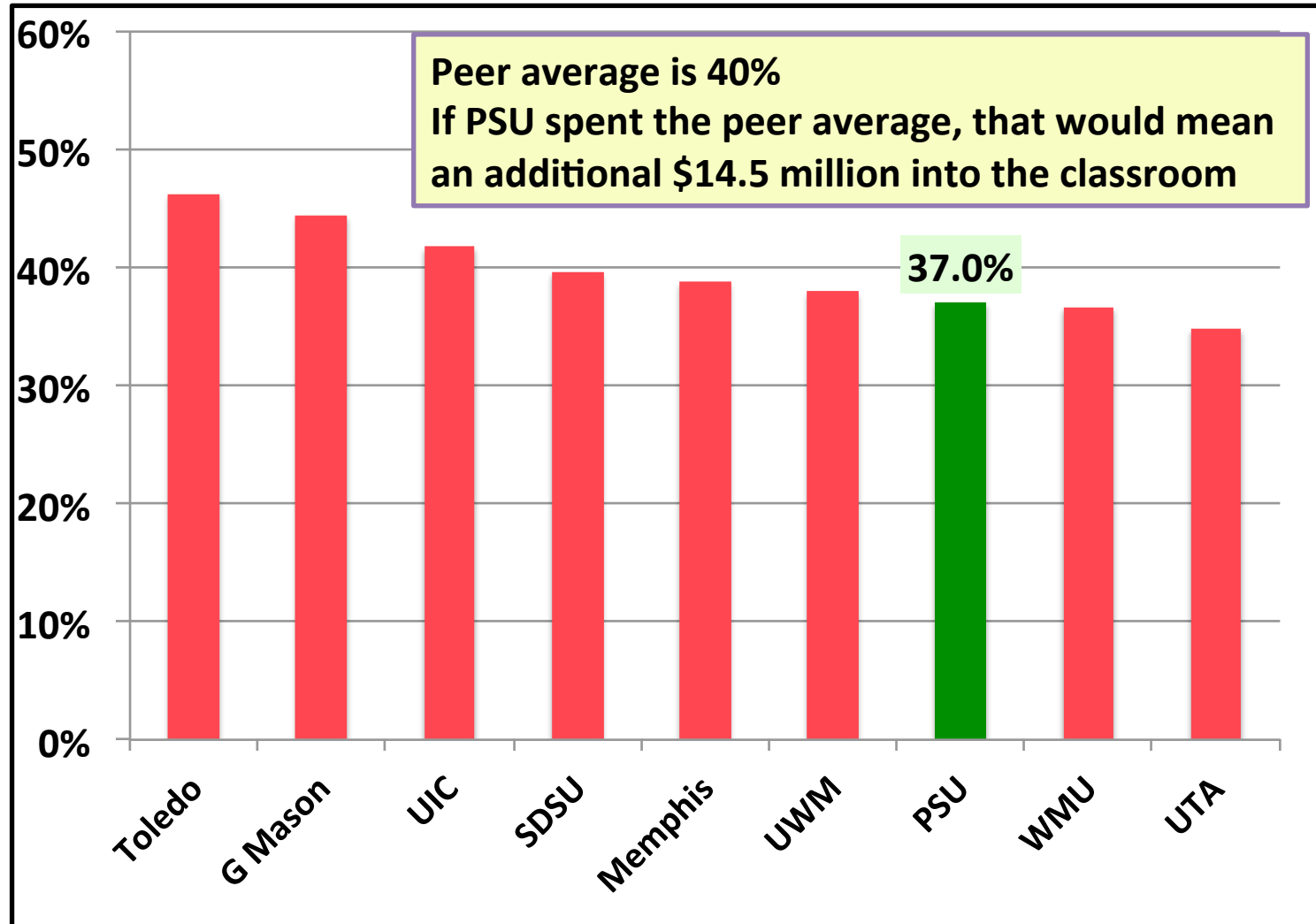
- Public service, academic support, student services, are mostly administrative functions have a mixture of admin and non-admin
- Institutional support is pure upper-level admin

PSU % Change in Main Expenses: 2008 to 2015



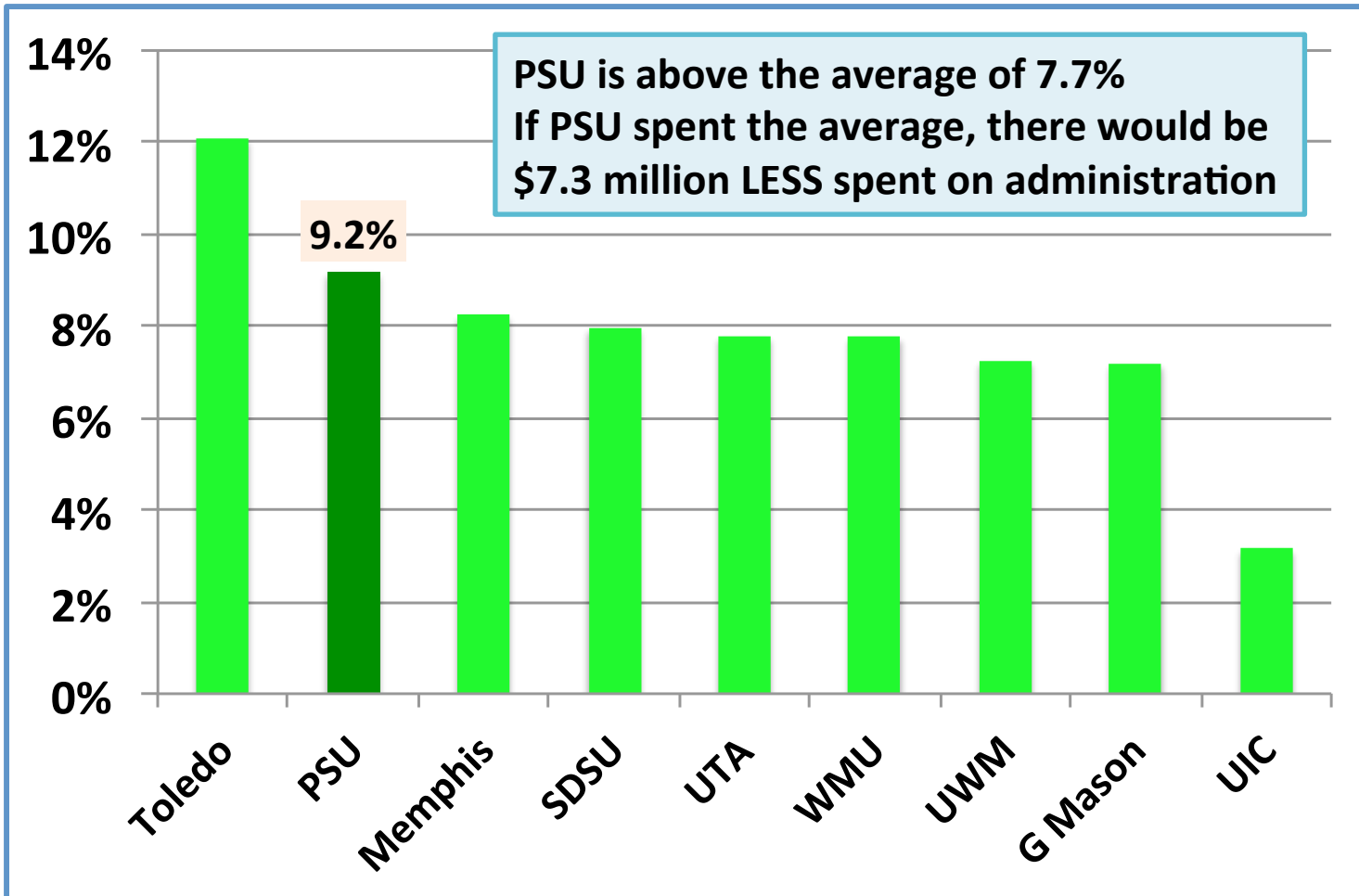
PSU Peer Institution Instruction as % of Total Expenses

PSU is 7th out of 9 Source: IPEDS 2014



PSU Peer Institutional Support Expense as % of Total Expenses (Upper-level admin per IPEDS 2014)

PSU is 2nd out of 9



Detail of Instruction Expense Per IPEDS: PSU

	2010	2011	2012	2013	2014
Salaries	85,100,512	90,785,437	94,180,573	95,629,020	98,110,928
Fringes	35,125,030	38,409,518	42,841,228	42,731,591	44,555,551
Plant	11,354,845	12,238,551	9,453,241	8,966,891	9,336,600
Depreciation	7,014,407	7,963,044	8,227,064	9,972,741	8,846,558
Interest	3,923,626	4,740,198	6,213,631	7,333,676	6,765,463
Other	18,258,346	21,451,968	20,729,800	19,015,158	13,292,496
Total Instruction	160,776,766	175,588,716	181,645,537	183,649,077	180,907,596

IPEDS – PSU, OSU, UO

	Instruction / Total	Instruction Sal / Total Sal	Research / Total	Instruction + Research / Total	Instruction Sal + Research Sal / Total	Instruction Sal + Ben / Total Exp	Instruction Sal + Ben / Total Sal + Ben
OSU 2014	28.9%	35.7%	21.3%	50.2%	57.0%	22.8%	36.0%
PSU 2014	37.0%	48.5%	10.4%	47.4%	59.3%	29.2%	49.0%
UO 2014	35.5%	40.9%	9.9%	45.4%	50.2%	26.7%	42.3%
	Institutional Support / Total	Institutional Support Sal / Total Sal					
OSU 2014	7.3%	7.1%					
PSU 2014	9.2%	12.7%					
UO 2014	7.4%	9.6%					

IPEDS Analysis - Willamette

	2010	2014			2010	2014
Instruction Expense	37,211,000	39,720,000		Institutional Support Total	11,436,000	11,286,000
Total WU Expenses	88,634,000	95,987,000		Institutional Support Salaries	4,797,806	5,355,397
Instruction / Total	42.0%	41.4%				
				Institutional Support / Total WU Expenses	12.9%	11.8%
Instruction Salaries	19,732,098	21,566,419		Institutional Support Sal / Total Sal	12.2%	12.5%
Instruction Benefits	6,468,298	7,415,452				
Instruction Sal + Ben	26,200,396	28,981,871				
Total WU Expenses	88,634,000	95,987,000				
Total WU Salaries	39,201,123	42,842,555				
Total WU Benefits	12,361,595	14,264,781				
Total WU Salaries + Benefits	51,562,718	57,107,336				
Instruction Sal + Ben / Total WU Expenses	29.6%	30.2%				
Instruction Sal + Ben / Total WU Sal + Ben	50.8%	50.7%				
Instruction Sal / Total WU Sal	50.336%	50.339%				

UO IPEDS – Raw Data

	2010	2011	2012	2013	2014
Instruction Total	209,825,066	232,930,719	260,594,183	278,508,393	294,436,620
Instruction Salaries	103,535,241	112,597,400	123,631,769	131,603,279	140,937,136
Instruction Benefits	53,331,663	63,501,858	72,690,817	74,243,919	80,698,442
Research Total	90,153,202	93,958,631	89,764,545	82,712,583	81,982,046
Research Salaries	32,106,042	33,442,351	32,641,993	30,650,805	32,021,936
Research Benefits	14,923,100	16,169,330	17,502,738	15,119,487	15,710,719
Inst Support Total	62,123,168	67,169,317	70,979,141	58,795,638	61,465,005
Inst Support Salaries	29,181,621	28,835,306	31,287,964	31,422,678	33,098,564
Inst Support Benefits	13,048,623	13,573,915	13,164,958	14,478,058	15,454,631
Auxiliary Total	152,871,358	146,079,484	166,373,747	197,466,586	209,558,224
Auxiliary Salaries	42,908,531	45,018,976	47,419,071	53,008,762	54,907,527
Auxiliary Benefits	30,491,285	20,304,898	20,454,751	23,601,601	24,733,721
Total UO Expenses	651,350,814	685,800,664	742,952,830	782,222,828	829,402,683
Total UO Salaries	271,685,935	288,817,103	307,387,564	324,433,701	344,332,123
Total UO Benefits	142,257,306	146,962,464	162,198,450	167,577,878	179,079,114
Inst Support Other	11,986,511	16,759,155	17,546,108	4,735,464	4,383,833
Auxiliary Other	59,453,418	54,632,765	65,056,125	69,195,419	73,416,979

UO IPEDS: Instruction and Research

	2010	2011	2012	2013	2014
Instruction Only:					
Total / Total UO Expenses	32.2%	34.0%	35.1%	35.6%	35.5%
Salaries / Total UO Salaries	38.1%	39.0%	40.2%	40.6%	40.9%
Salaries + Ben / Total UO Salaries + Ben	37.9%	40.4%	41.8%	41.8%	42.3%
Research Only:					
Total / Total UO Expenses	13.8%	13.7%	12.1%	10.6%	9.9%
Salaries / Total UO Salaries	11.8%	11.6%	10.6%	9.4%	9.3%
Salaries + Ben / Total UO Salaries + Ben	11.4%	11.4%	10.7%	9.3%	9.1%
Instruction + Research Combined:					
Total / Total UO Expenses	46.1%	47.7%	47.2%	46.2%	45.4%
Salaries / Total UO Salaries	49.9%	50.6%	50.8%	50.0%	50.2%
Salaries + Ben / Total UO Salaries + Ben	49.3%	51.8%	52.5%	51.1%	51.5%

UO IPEDS: Admin and Auxiliaries

	2010	2011	2012	2013	2014
Institutional Support:					
Total / Total UO Expenses	9.5%	9.8%	9.6%	7.5%	7.4%
Salaries / Total UO Salaries	10.7%	10.0%	10.2%	9.7%	9.6%
Salaries + Ben / Total UO Salaries + Ben	10.2%	9.7%	9.5%	9.3%	9.3%
Other / Total UO Expenses	1.8%	2.4%	2.4%	0.6%	0.5%
Auxiliares:					
Total / Total UO Expenses	23.5%	21.3%	22.4%	25.2%	25.3%
Salaries / Total UO Salaries	15.8%	15.6%	15.4%	16.3%	15.9%
Salaries + Ben / Total UO Salaries + Ben	17.7%	15.0%	14.5%	15.6%	15.2%
Other / Total UO Expenses	9.1%	8.0%	8.8%	8.8%	8.9%

OSU IPEDS Raw Data

	2010	2011	2012	2013	2014
Instruction Total	174,037,822	193,321,188	219,172,663	246,617,307	273,358,116
Instruction Salaries	95,404,464	101,503,858	115,150,482	128,118,228	143,692,834
Instruction Benefits	41,354,418	48,131,876	56,646,840	63,624,431	71,626,320
Research Total	207,101,189	188,147,478	196,624,176	202,709,558	201,591,994
Research Salaries	93,040,423	95,791,490	97,358,075	85,416,090	86,036,873
Research Benefits	40,411,806	42,967,469	47,284,540	40,098,732	39,701,075
Inst Support Total	45,619,220	56,342,768	59,150,424	63,995,307	69,000,616
Inst Support Salaries	19,548,007	21,923,275	23,916,201	26,218,903	28,707,300
Inst Support Benefits	8,696,353	9,642,596	11,933,316	12,536,138	13,370,904
Auxilairy Total	111,920,322	121,027,795	131,195,438	140,974,824	156,146,948
Aixiliary Salaries	33,463,717	34,487,983	36,913,334	40,103,818	42,458,445
Aixiliary Benefits	13,361,078	12,025,543	14,243,548	15,535,565	19,726,708
Total OSU Expenses	698,912,446	763,651,098	826,649,155	878,282,974	945,928,040
Total OSU Salaries	314,153,841	328,796,796	351,611,981	375,612,977	402,691,383
Total OSU Benefits	135,080,636	147,756,086	170,395,500	178,915,278	195,456,799
Inst Support Other	12,225,688	18,549,438	16,408,905	17,816,947	19,444,748
Auxiliary Other	47,496,849	52,859,096	55,559,427	60,654,232	67,324,640

OSU IPEDS: Instruction and Research

Instruction Only:	2010	2011	2012	2013	2014
Total / Total OSU Expenses	24.9%	25.3%	26.5%	28.1%	28.9%
Salaries / Total OSU Salaries	30.4%	30.9%	32.7%	34.1%	35.7%
Salaries + Ben / Total OSU Salaries + Ben	30.4%	31.4%	32.9%	34.6%	36.0%
Research Only:					
Total / Total OSU Expenses	29.6%	24.6%	23.8%	23.1%	21.3%
Salaries / Total OSU Salaries	29.6%	29.1%	27.7%	22.7%	21.4%
Salaries + Ben / Total OSU Salaries + Ben	29.7%	29.1%	27.7%	22.6%	21.0%
Instruction + Research Combined:					
Total / Total OSU Expenses	54.5%	50.0%	50.3%	51.2%	50.2%
Salaries / Total OSU Salaries	60.0%	60.0%	60.4%	56.8%	57.0%
Salaries + Ben / Total OSU Salaries + Ben	60.1%	60.5%	60.6%	57.2%	57.0%

OSU IPEDS: Institutional Support and Auxiliaries

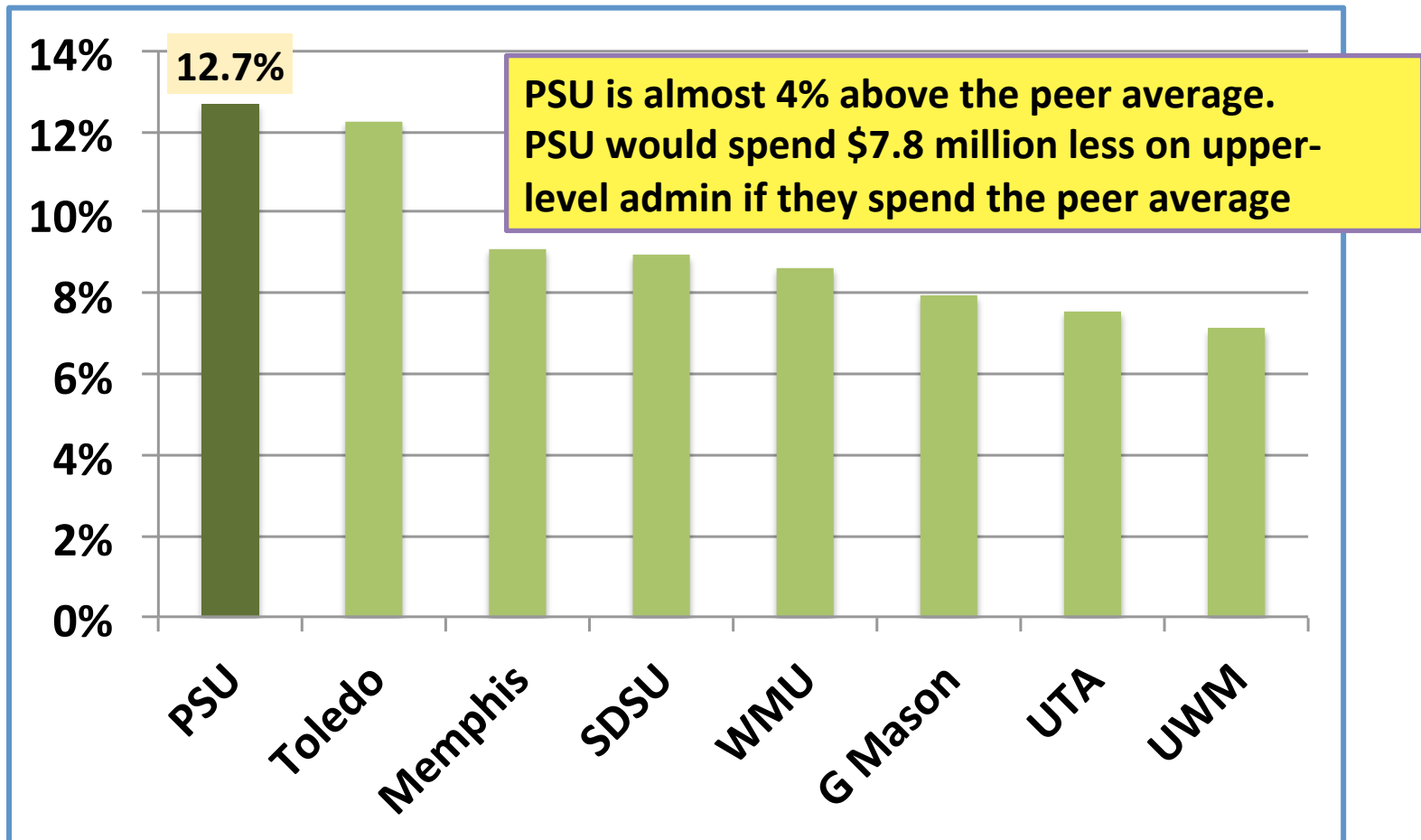
Institutional Support:	2010	2011	2012	2013	2014
Total / Total OSU Expenses	6.5%	7.4%	7.2%	7.3%	7.3%
Salaries / Total OSU Salaries	6.2%	6.7%	6.8%	7.0%	7.1%
Salaries + Ben / Total OSU Salaries + Ben	6.3%	6.6%	6.9%	7.0%	7.0%
Other / Total OSU Expenses	1.7%	2.4%	2.0%	2.0%	2.1%
Auxiliares:					
Total / Total OSU Expenses	16.0%	15.8%	15.9%	16.1%	16.5%
Salaries / Total OSU Salaries	10.7%	10.5%	10.5%	10.7%	10.5%
Salaries + Ben / Total OSU Salaries + Ben	10.4%	9.8%	9.8%	10.0%	10.4%
Other / Total OSU Expenses	6.8%	6.9%	6.7%	6.9%	7.1%

PSU Institutional Support Salaries / Total Salaries Over Time per IPEDS

	2010	2011	2012	2013	2014
Institutional Support Salaries	14,811	16,907	19,571	22,758	25,614
Total PSU Salaries	169,401	182,928	193,377	198,396	202,089
Institutional Support Salaries as a % of Total PSU Salaries	8.7%	9.2%	10.1%	11.5%	12.7%

- The percentage of salaries devoted to upper-level administrators keeps going up
- Previously, we reported the percentage of salaries devoted to instruction and research is going down

PSU vs. Peers: Institutional Support Salaries as a % of Total Salaries, 2014 – PSU is First!



PSU Faculty Salaries

Source: AAUP Faculty Salary Survey and IPEDS for 2015 (PSU did not report to AAUP in 2015)

Levels	2013	2014	2015
Full	\$97,073	101,623	\$101,466
Associate	\$73,921	76,261	\$76,113
Assistant	\$62,983	65,485	\$65,187
Instructor	\$43,478	45,582	\$45,675
% Changes	2013 to 14	2014 to 15	
Full	4.7%	-0.2%	
Associate	3.2%	-0.2%	
Assistant	4.0%	-0.5%	
Instructor	4.8%	0.2%	

PSU Faculty Salaries vs. Peers- Levels

Peers per OUS; Data per AAUP Salary Survey and IPEDS

	Full	Associate	Assistant
Illinois Chicago	\$141,827	\$101,757	\$87,886
George Mason	\$132,890	\$87,756	\$72,418
Texas Arlington	\$118,260	\$89,280	\$68,733
Memphis	\$109,846	\$74,675	\$65,531
Toledo	\$106,380	\$83,726	\$73,127
Western Michigan	\$103,973	\$77,430	\$64,770
Wisconsin Milwaukee	\$102,873	\$76,837	\$70,434
IUPUI	\$102,105	\$74,304	\$63,729
PSU	\$101,466	\$76,113	\$65,187
San Diego State	\$99,453	\$81,111	\$77,150
PSU rank (out of 10)	9	8	8
Average w/o PSU	\$113,067	\$82,986	\$71,531
PSU vs. Average	-\$11,601	-\$6,873	-\$6,344

PSU Faculty Salaries vs. Peers – Changes from 2013 to 2015

	Full	Associate	Assistant
PSU vs. Peers, 2013	-\$12,915	-\$6,116	-\$6,535
PSU vs. Peers, 2015	-\$11,601	-\$6,873	-\$6,344
Change from 2013 to 2015	\$1,314	-\$757	\$191
PSU % vs. Peers, 2013	-11.7%	-7.6%	-9.4%
PSU % vs. Peers, 2015	-10.3%	-8.3%	-8.9%
Change from 2013 to 2015	1.5%	-0.6%	0.5%
PSU Rank (out of 10), 2013	9	9	10
PSU Rank (out of 10), 2015	9	8	8

Picking Peer Institutions is Important

Peers for OSU: <http://oregonstate.edu/admin/aa/ir/peer-institutions>

Approved for OUS RAM Budgeting		Constituted for OSU Strategic Planning
Approved by Oregon State Board of Higher Education		Constituted by Oregon State University
December 17, 1999. Revised January 22, 2002		May 21, 2003 as part of the OSU 2007 Strategic Plan.
Colorado State		Cornell
Iowa State		Michigan State
Michigan State		Ohio State
NC State		Penn State
Purdue		Purdue
U of Arizona		Texas A and M
UC Davis		U of Arizona
		UC Davis
		UIUC
		Wisconsin

Faculty Salaries, 2013 vs. 2015 per AAUP Salary Survey (and IPEDS for PSU 2015)

2012-13	Full	Associate	Assistant
UO	\$110,925	\$80,324	\$76,528
Willamette	\$112,190	\$81,561	\$66,149
OSU	\$102,875	\$82,374	\$74,714
PSU	\$97,073	\$73,921	\$62,983
2014-15	Full	Associate	Assistant
UO	\$126,200	\$92,010	\$83,814
Willamette	\$116,373	\$80,928	\$65,946
OSU	\$114,880	\$88,933	\$79,598
PSU	\$101,466	\$76,113	\$65,187
Change 2013 to 2015	Full	Associate	Assistant
UO	13.8%	14.5%	9.5%
Willamette	3.7%	-0.8%	-0.3%
OSU	11.7%	8.0%	6.5%
PSU	4.5%	3.0%	3.5%

Top PSU Administrative Salaries, 2014

Source: http://www.oregon.gov/transparency/pages/state_workforce.aspx

Position	2014 Salary	Position	2014 Salary
POF UU President	\$401,700	FPA UX Dean, Fine & Perf Arts	\$183,000
OAA UX Provost & VP OAA	\$283,128	ATH UU Head Coach, Football	\$180,000
RSP UX Vice President	\$269,292	EDU UX Dean School Of Eduction	\$172,920
FAD UU Vice President FADM	\$266,820	CMP UX Department Chair	\$172,380
REL UU VP For Univ Relations	\$245,100	RSP UX Assc VP forStratPartner	\$171,744
EAS UX Dean, Engr & Appld Sci	\$234,912	OIT UU Asc VP of OIT & CIO	\$170,004
SBA UX Dean, Sch Of Bus Admin	\$217,560	GEN UU General Counsel	\$166,572
EAS UX Asc Prof/Asc Dean	\$201,888	SSW UX Dean,Sch Of Social Wor	\$165,000
SSW UX Dean,Sch Of Social Wor	\$200,004	SBA UX Assc Dean of Faculty	\$158,712
LAS UX Dean,Liberal Arts & Sc	\$198,204	RSP UX AsscVicePresforresearch	\$157,488
SHC UX Director SHAC	\$193,997	FAD UU AVP for Budget	\$156,156
DIV UU Chief Diversity Officer	\$193,500	HRC UU Asc Vice President	\$156,156
OSA UX Vice President	\$187,128	PHE UX Department Chair	\$152,820
SHS UX Dir, Std Health Serv	\$185,880		

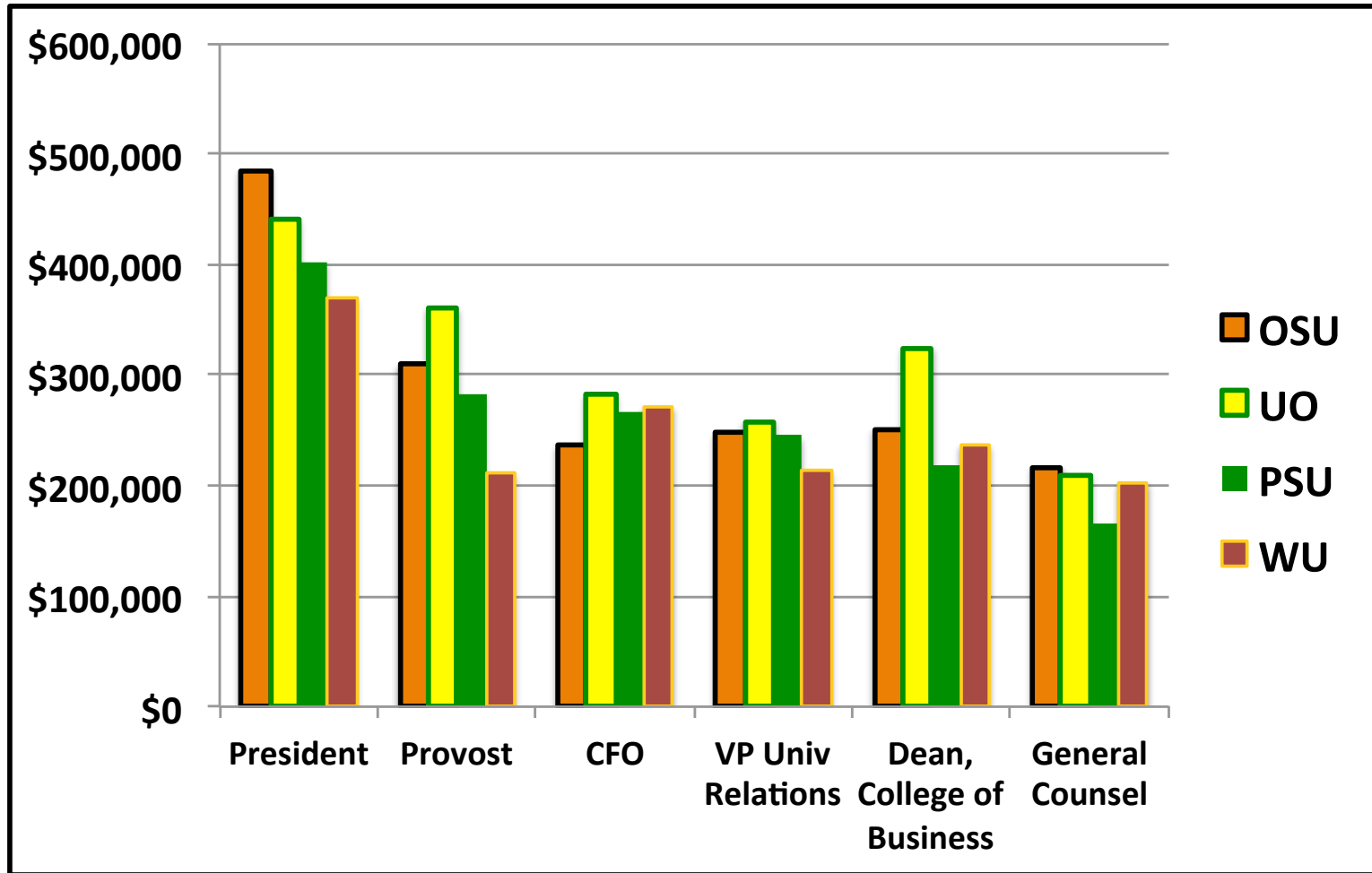
Average PSU Academic Professional salary: \$60,735

Pay of Top Administrators, 2014

Sources: Oregon.gov; For WU, IRS 990

	OSU	UO	PSU	WU
President	\$485,088	\$440,004	\$401,700	\$369,029
Provost	\$309,000	\$360,000	\$283,128	\$211,516
CFO	\$236,004	\$281,450	\$266,820	\$271,197
VP Univ Relations	\$247,224	\$258,000	\$245,100	\$213,536
Dean, College of Business	\$251,172	\$324,450	\$217,560	\$236,849
General Counsel	\$216,420	\$209,000	\$166,572	\$202,488
Football Coach	\$1,060,000	\$1,800,000	\$180,000	
Men's Basketball Coach	\$800,004	\$450,000	\$127,008	
Women's Basketball Coach	\$275,004	\$500,000	\$115,008	
Athletic Director	\$545,508	\$465,740	\$142,320	

Top Administrators Graphically



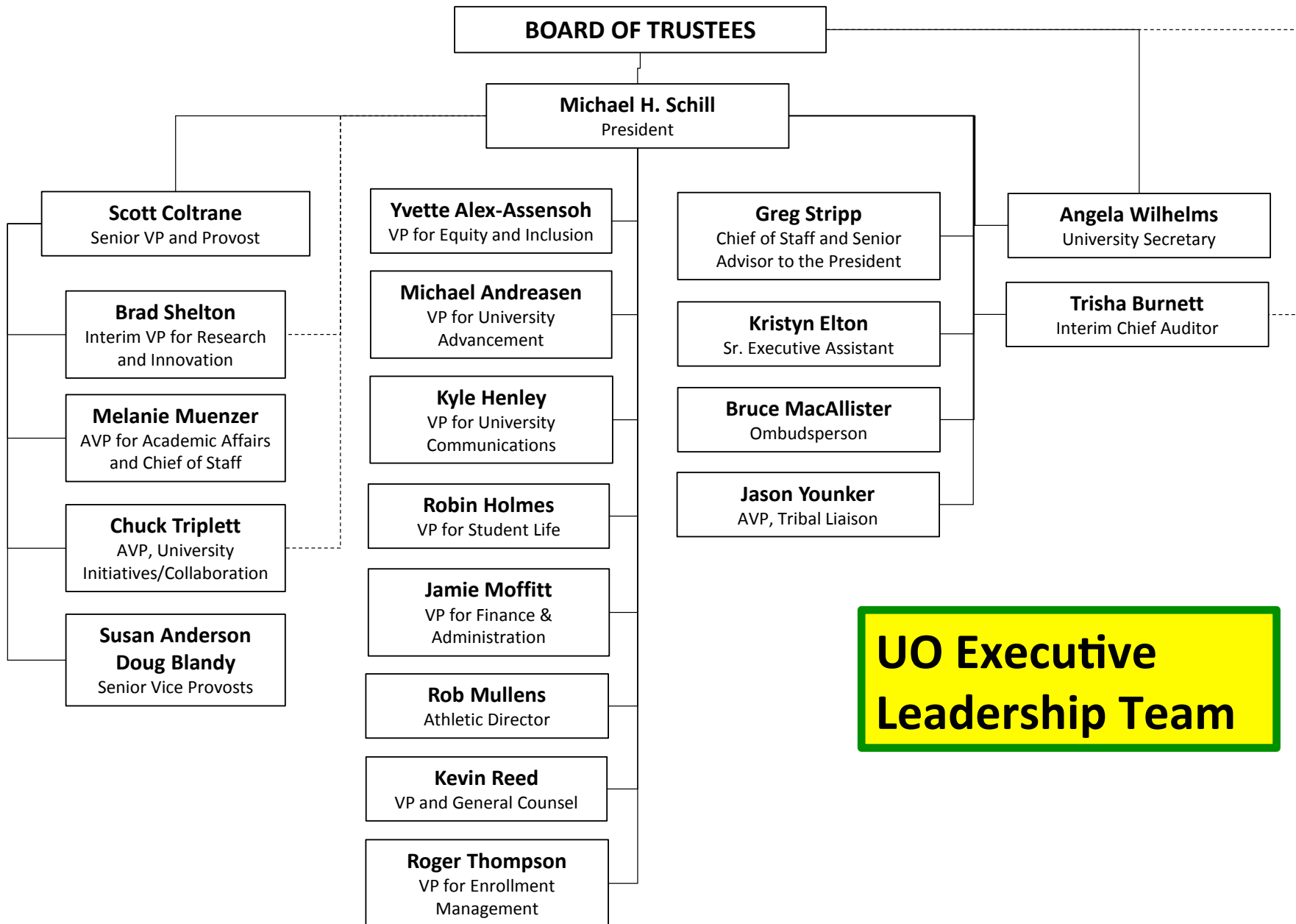
OSU: President's Leadership Team(Cabinet)

Is there enough of an academic voice in this room?

- President [Edward J. Ray](#)
- Provost/Executive Vice President [Sabah Randhawa](#)
- Interim Vice President for Finance Mike Green
- Interim Vice President for Administration Ron Adams
- Vice President for Research [Cynthia Sagers](#)
- Vice President for University Relations and Marketing [Steve Clark](#)
- Vice President, Alumni Relations [Kathy Bickel](#)
- Senior Vice Provost for Academic Affairs - *vacant*
- Vice Provost for Student Affairs [Susie Brubaker-Cole](#)
- Vice Provost for University Outreach and Engagement [Scott Reed](#)
- President, ASOSU Cassie Huber
- President, Faculty Senate [Mike Bailey](#)
- President, OSU Foundation [Mike Goodwin](#)
- Dean of the College of Forestry [Tom Maness](#)
- Dean of the College of Engineering [Scott Ashford](#)
- Executive Director, Equity and Inclusion [Angelo Gomez](#)
- Board of Trustees Secretary [Debbie Colbert](#)
- Chief Audit Executive, [ex officio] [Patti Snopkowski](#)
- Director, Government Relations [Jock Mills](#)
- Director, Intercollegiate Athletics [Todd Stansbury](#)
- General Counsel [ex officio] [Rebecca Gose](#)

Willamette University Leadership

- President
- College of Law Dean
- Dean of Campus Life
- Vice President of Academic Affairs and Dean College of Liberal Arts **(there as both a dean and a VP)**
- Atkinson Graduate School of Management Dean
- Vice President for Integrated Technology Services
- Vice President for Planning, Facilities & External Affairs
- Vice President of Enrollment and University Communications
- Vice President for Advancement
- Senior Vice President for Finance and Administration; Treasurer, Board of Trustees



(Updated 10/20/15)

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Board of Trustees**

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Jonathan Fink
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Partnerships

Carmen Suarez
Chief Diversity Officer
(eff. Sept 8)

David Reese
General Counsel

Kevin Reynolds
Vice President,
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Administration

Mark Rountree
Director

Kathi Ketcheson
Director, Institutional
Research & Planning

Vacant
Vice President,
Development
CDO

Shelly Chabon
Vice Provost,
Academic Personnel
and
Leadership
Development

Karen Marrongelle
Dean, College of
Liberal Arts and
Sciences

Alex Accetta
Executive Director,
Campus Rec and Union
Services

Chris Broderick
Associate Vice
President, University
Communications

Erin Flynn
Associate Vice
President, Strategic
Partnerships

Vacant
Executive Director,
Diversity &
Inclusion

Michael Grieser
Assistant General
Counsel

Vacant
Associate Vice
President, University
Budget & Finance

Matt Billings
Deputy Athletics
Director

David Burgess
Associate Director,
Institutional Research &
Planning

Lisa Gray
Vice President,
Operations
COO

Scott Marshall
Vice Provost for
Academic and Fiscal
Planning

Stephen Percy
Dean, College of Urban
& Public Affairs

Vacant
Associate Vice
President, Enrollment
Management

Debbie Koreski
Associate Vice
President,
Government Relations

Alan Kolibaba
Assistant Vice
President, Research

Cindy Starke
Assistant General
Counsel

Don Forsythe
Treasurer

Lisa Miller
Associate Director, Sr.
Women's
Administrator

Paul M. Carey
Vice President,
Finance
CFO

Sukhwant Jhaj
Vice Provost,
Academic Innovation
and Student Success

Margaret Everett
Vice Provost,
International Affairs &
Dean, Graduate
Studies

Cece Ridder
Executive Director,
Diversity & Multicultural
Student Services

Lisa Zurk
Associate Vice
President, Research

Krista Steams
Assistant General
Counsel

Kirk Kelly
Associate Vice
President & CIO

Brian Roy
University
Risk Manager

Mike Lund
Associate Director,
Media Relations

Tom Bull
Executive Director,
Alumni Engagement

Don Connolly
Dean, School of
Business
Administration

Laura Nissen
Dean, School of Social
Work

Dr. Dana Tasson
Executive Director,
Student Health &
Counseling

Michele Toppe
Dean, Student Life

Vacant
Associate Vice President,
Human Resource

Dan Zalkow
Executive Director for
Planning, Construction
& Real Estate

Phillip Zerzan
Director, Campus
Public Safety

Tygue Howland
Associate Director,
External Affairs

Randy Hitz
Dean, Maseeh College
of Engineering &
Computer Sciences

Renjeng Su
Dean, College of
Engineering &
Computer Sciences

Mike Walsh
Director, Housing and
Residence Life

Robert Bucker
Dean, College of the
Arts

Marilyn Moody
Dean, University
Library

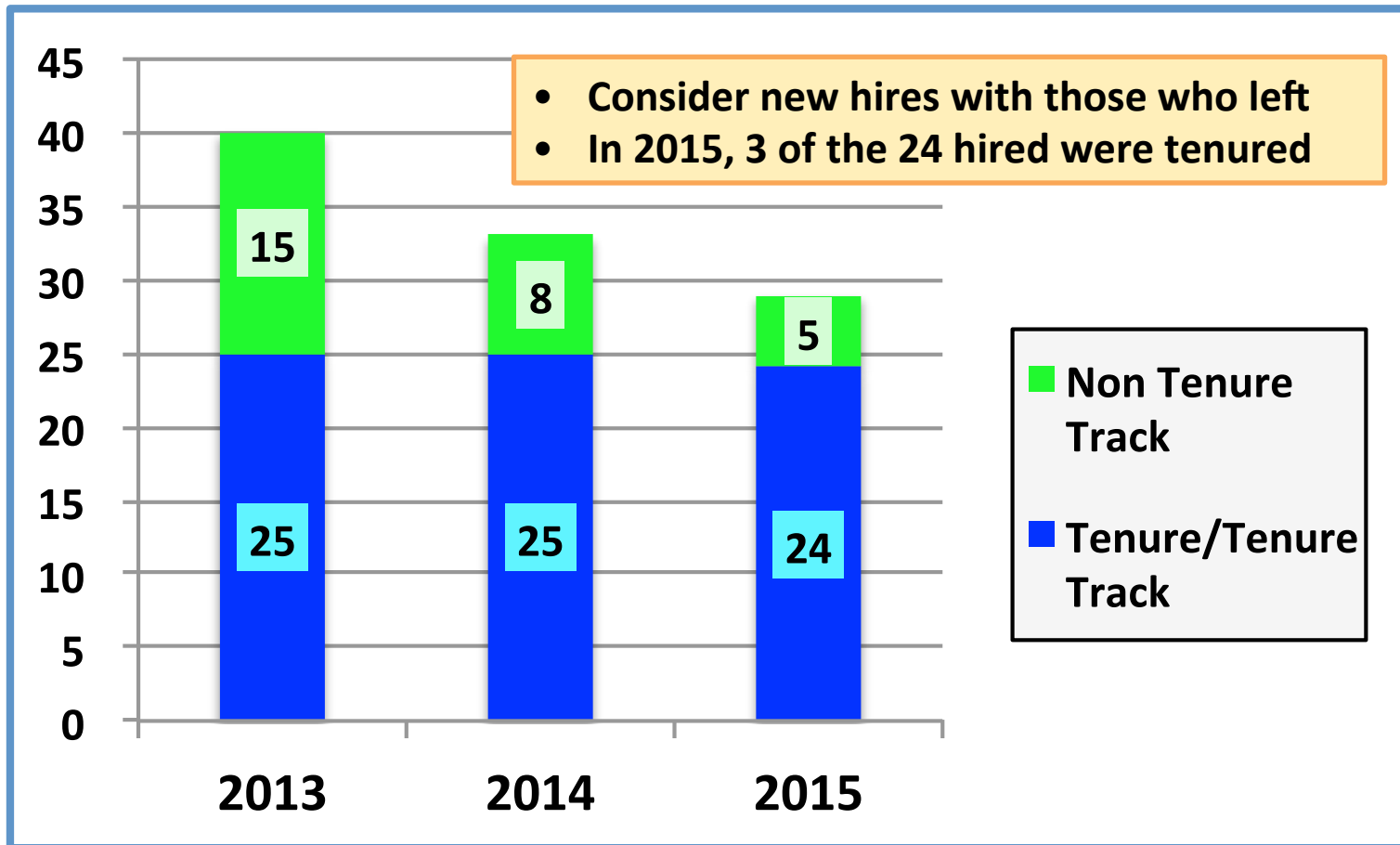
Elena Andresen
Interim Dean, OHSU-
PSU School of Public
Health

Last Updated 11/10/2015

PSU: IPEDS Categories of Employees: 2013 to 2015, Non-Instructional Employees

	2013	2014	2015
Business and Finance	553	584	534
Office and Admin Support	200	196	196
Community, Soc Svc, Legal, Arts, Sports, Media	115	134	180
Computer, Eng, Science	118	141	143
Management	76	75	93
Construction, Maintenance	76	69	69
Service	35	48	49
Librarians	45	44	45
Student/Acad Affairs	28	28	28
Healthcare, Technical	24	21	23
Sales	6	4	3
Production, Transportation	8	1	0
Total Non-Instruction	1,284	1,345	1,363

PSU: Recent New Hires per IPEDS



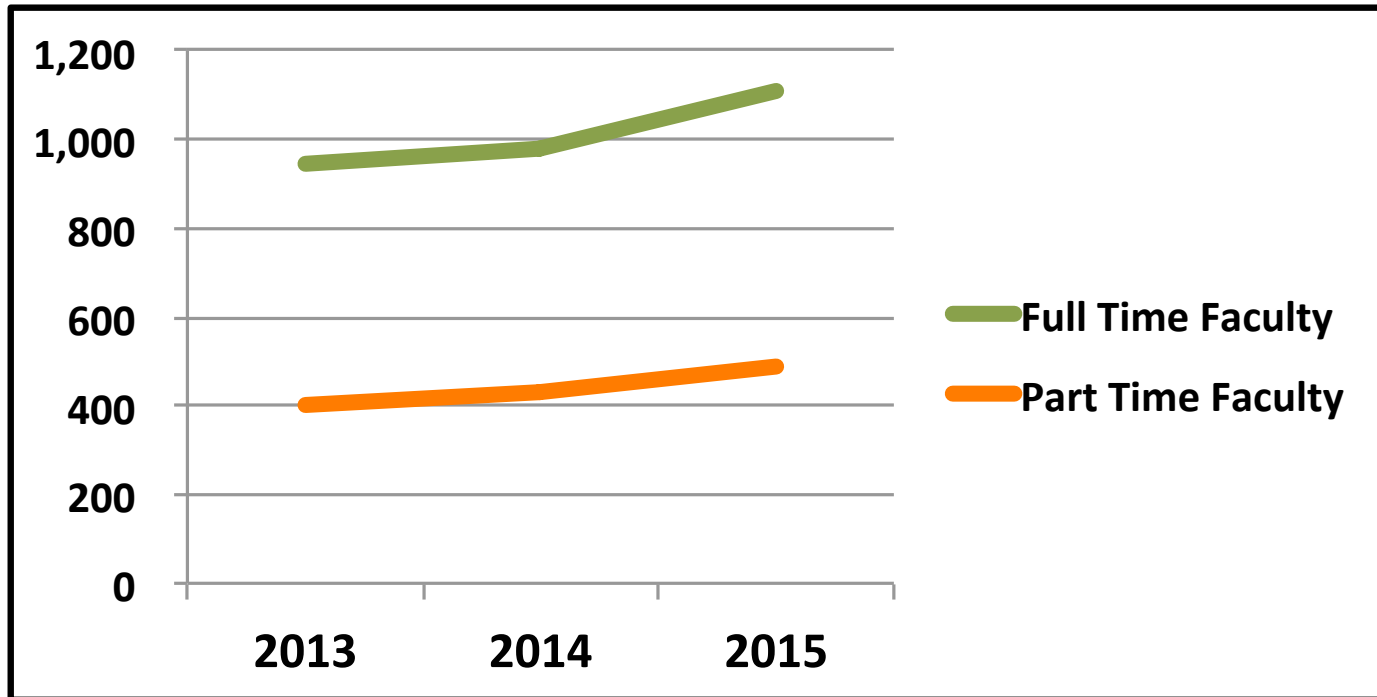
UO Instructional Employees per IPEDS

	2013	2014	2015
Tenured Faculty	471	470	514
Tenure Track Faculty	187	198	200
Tenure and Tenure Track	658	668	714
Full Time Non Tenure Track	268	270	373
FT Instruction	926	938	1,087

UO: Recent New Hires per IPEDS

New Hires	2013	2014	2015
Tenured	2	1	2
Tenure-Track	27	15	34
Non Tenure Track	31	28	36
Total	60	44	72

OSU: Full Time vs. Part Time Faculty per Common Data Sets



	2013	2014	2015	2013 to 2015	
				# Change	% Change
Full Time Faculty	945	982	1,111	166	18%
Part Time Faculty	400	434	485	85	21%

Expense Distribution for WU

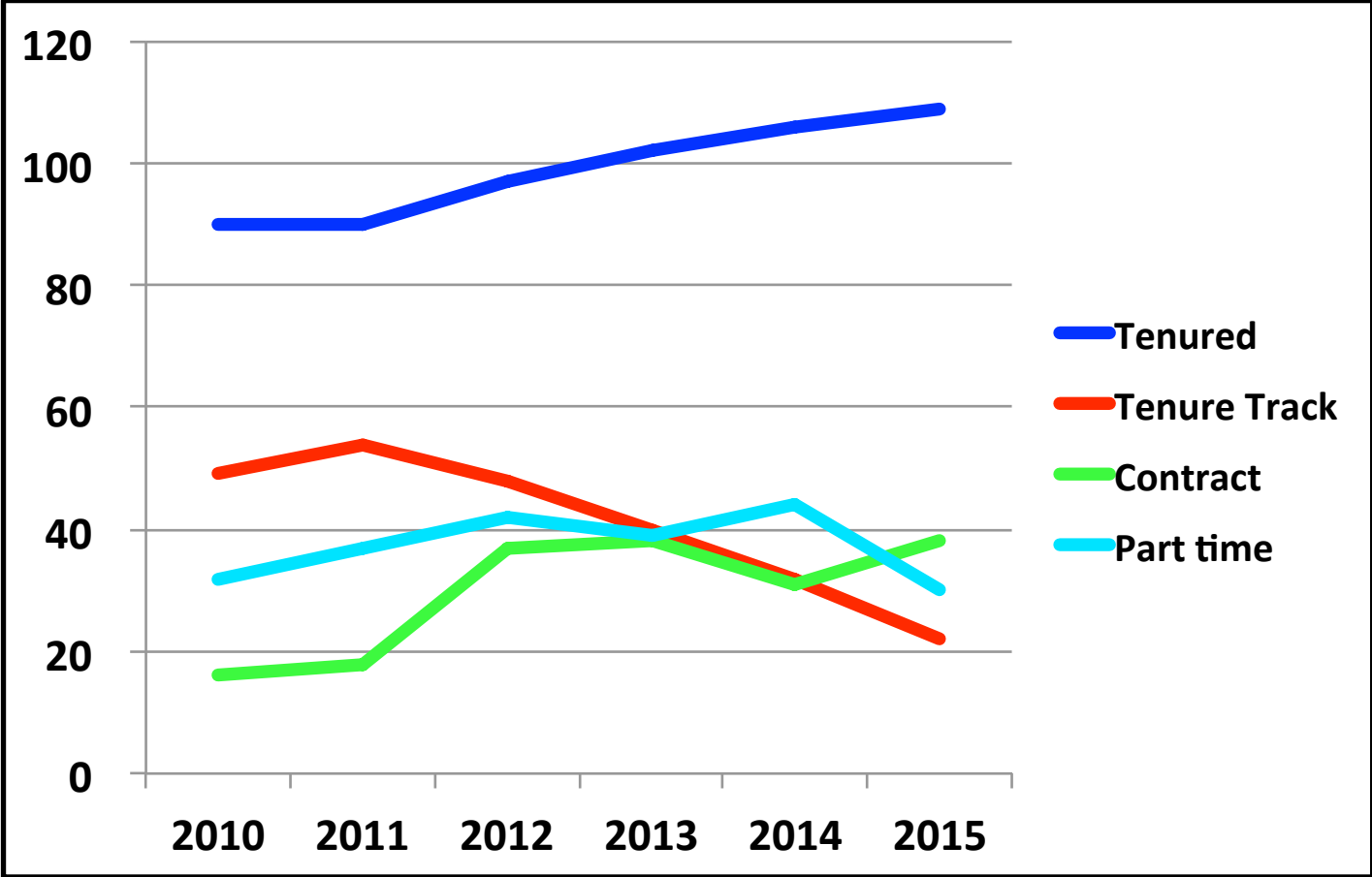
Source: Audited statements and bond report

	2010	2011	2012	2013	2014	2015
Instruction	37,211	38,066	40,272	41,416	39,720	38,390
Research	2,059	2,052	2,421	2,285	2,348	2,402
Academic Support	14,919	16,377	17,500	18,314	18,615	18,278
Student Services	9,798	10,438	10,901	10,873	10,841	11,604
Institutional Support	11,436	10,688	10,695	10,828	11,286	12,562
Room and board program	10,551	10,672	11,255	10,859	11,109	11,894
Auxiliary enterprises	2,660	2,575	2,493	2,344	2,068	2,010
Total Expenses	88,634	90,868	95,537	96,919	95,987	97,140
	2010	2011	2012	2013	2014	2015
Instruction	42.0%	41.9%	42.2%	42.7%	41.4%	39.5%
Research	2.3%	2.3%	2.5%	2.4%	2.4%	2.5%
Academic Support	16.8%	18.0%	18.3%	18.9%	19.4%	18.8%
Student Services	11.1%	11.5%	11.4%	11.2%	11.3%	11.9%
Institutional Support	12.9%	11.8%	11.2%	11.2%	11.8%	12.9%
Room and board program	11.9%	11.7%	11.8%	11.2%	11.6%	12.2%
Auxiliary enterprises	3.0%	2.8%	2.6%	2.4%	2.2%	2.1%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

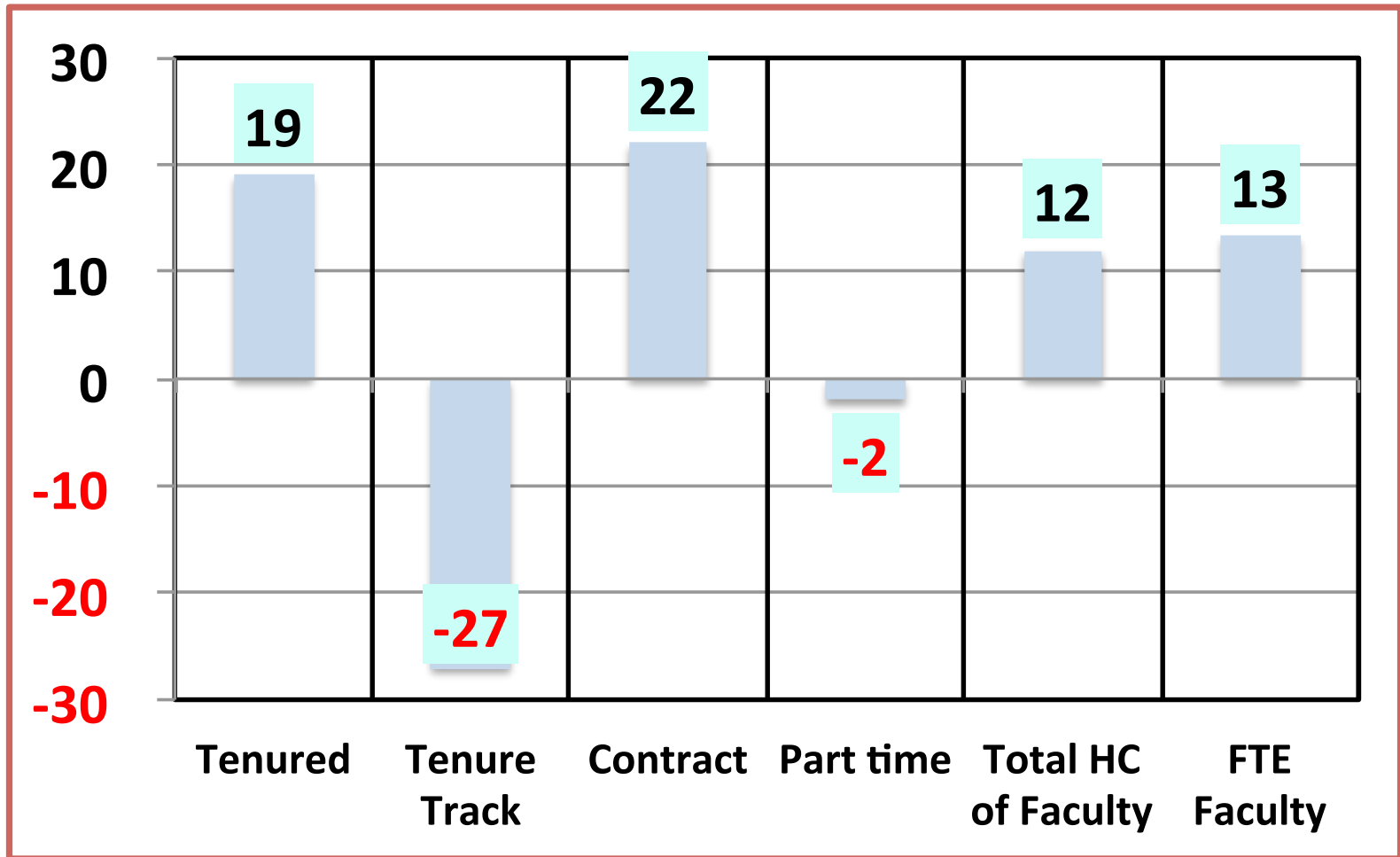
Number of Faculty and Students per Bond Report: WU

	2010	2011	2012	2013	2014	2015	2016
Tenured	90	90	97	102	106	109	
Tenure Track	49	54	48	40	32	22	
Contract	16	18	37	38	31	38	
Part time	32	37	42	39	44	30	
Total HC of Faculty	187	199	224	219	213	199	
FTE Faculty	165.7	174.3	192.0	193.0	182.7	179.0	
HC Enrollment		2,851	2,968	2,933	2,855	2,793	2,797
FTE Enrollment		2,694	2,815	2,794	2,725	2,681	2,627
Ratio of FTE/HC		0.94	0.95	0.95	0.95	0.96	0.94
Note: Education was eliminated starting in 2014 (HC 91, FTE 62)							

Number of Faculty Over Time at WU

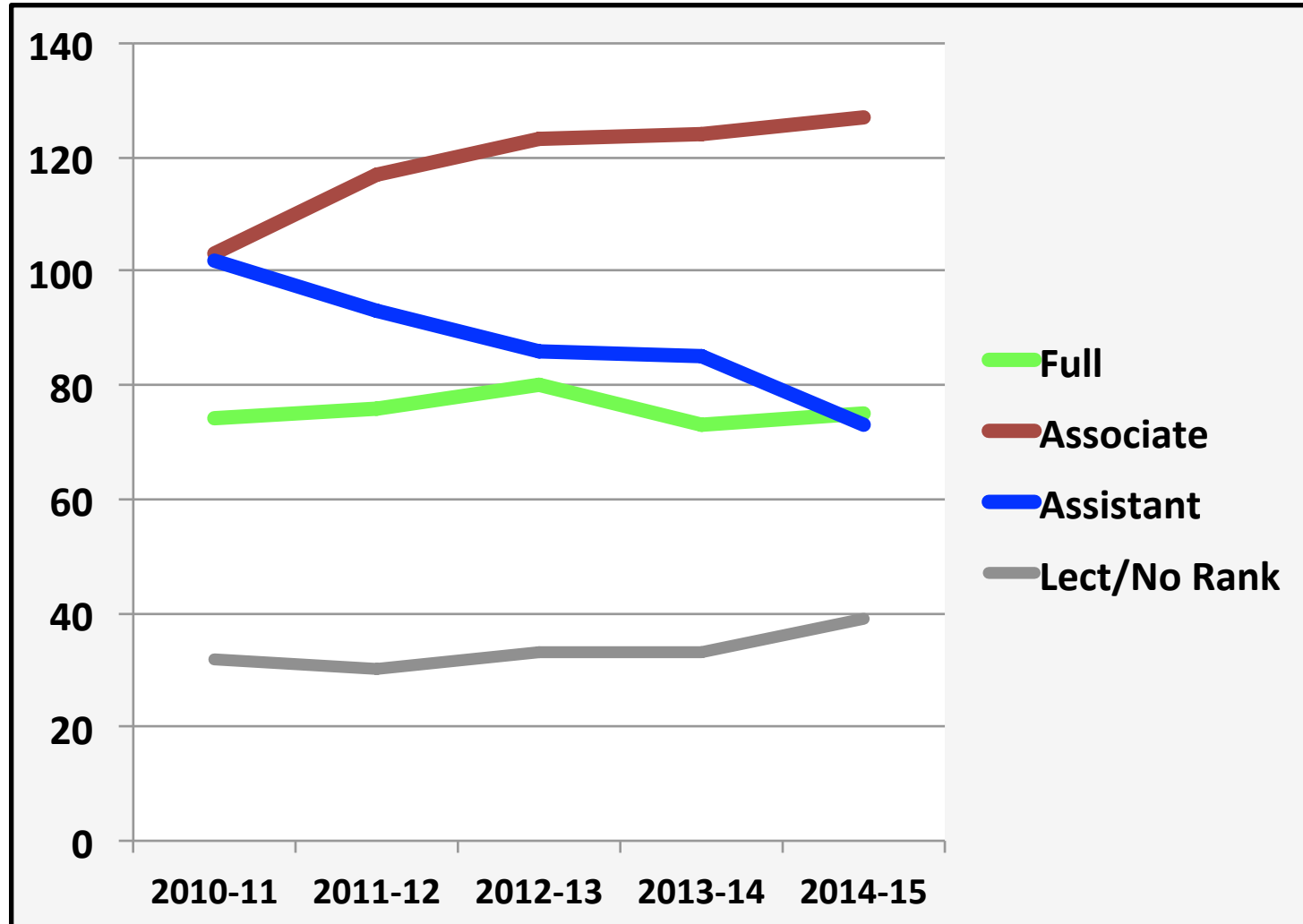


Changes in Number of Faculty from 2010 to 2015 for WU per Bond Report



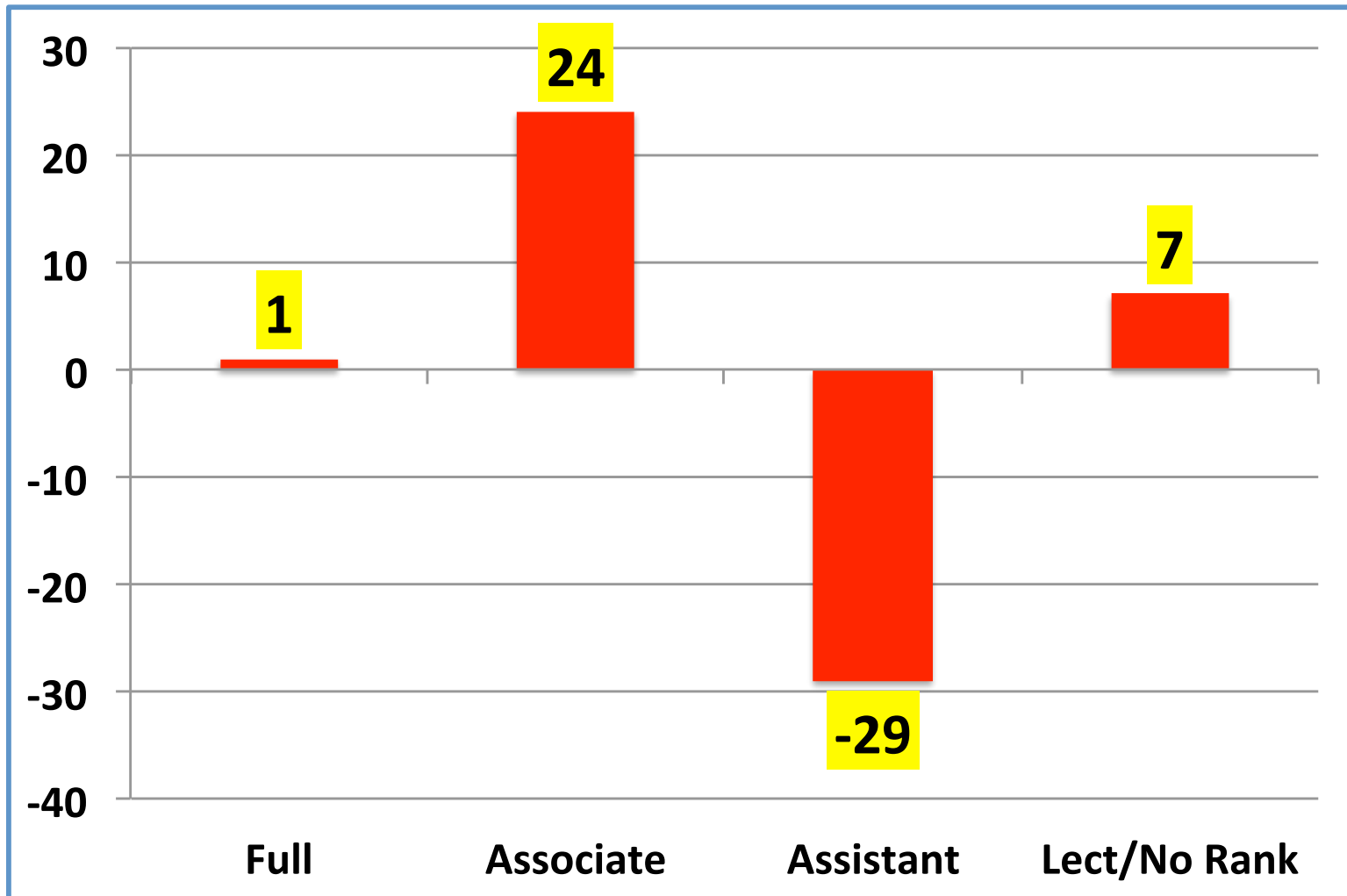
UO Decline in Assistant Professors

Source: AAUP Salary Survey



UO Change in the Number of Faculty

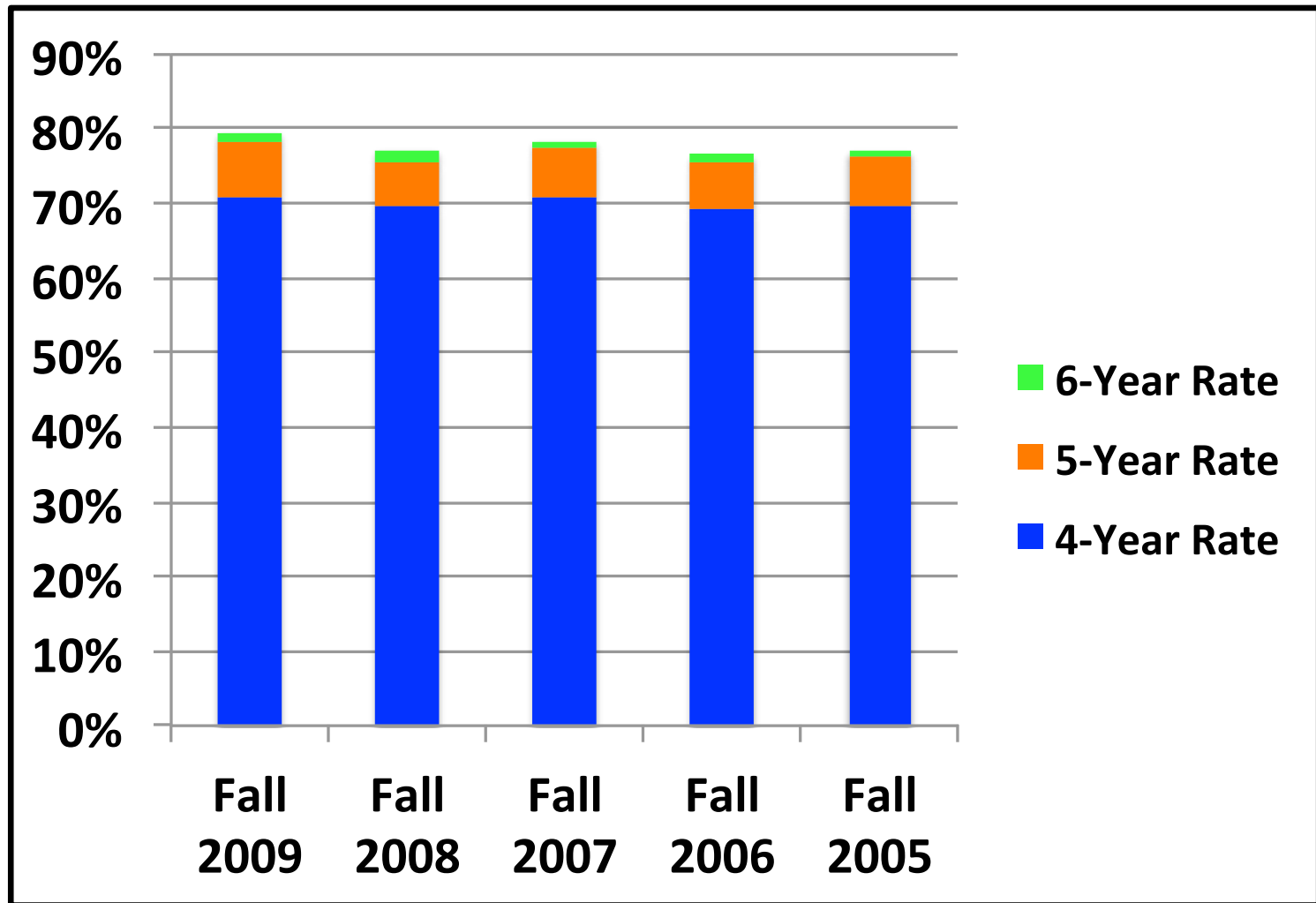
Source: AAUP Salary Survey



Graduation Rates, Degrees Conferred and Class Size

Willamette 4,5, and 6-Year Graduation Rates

Source: Common Data Set

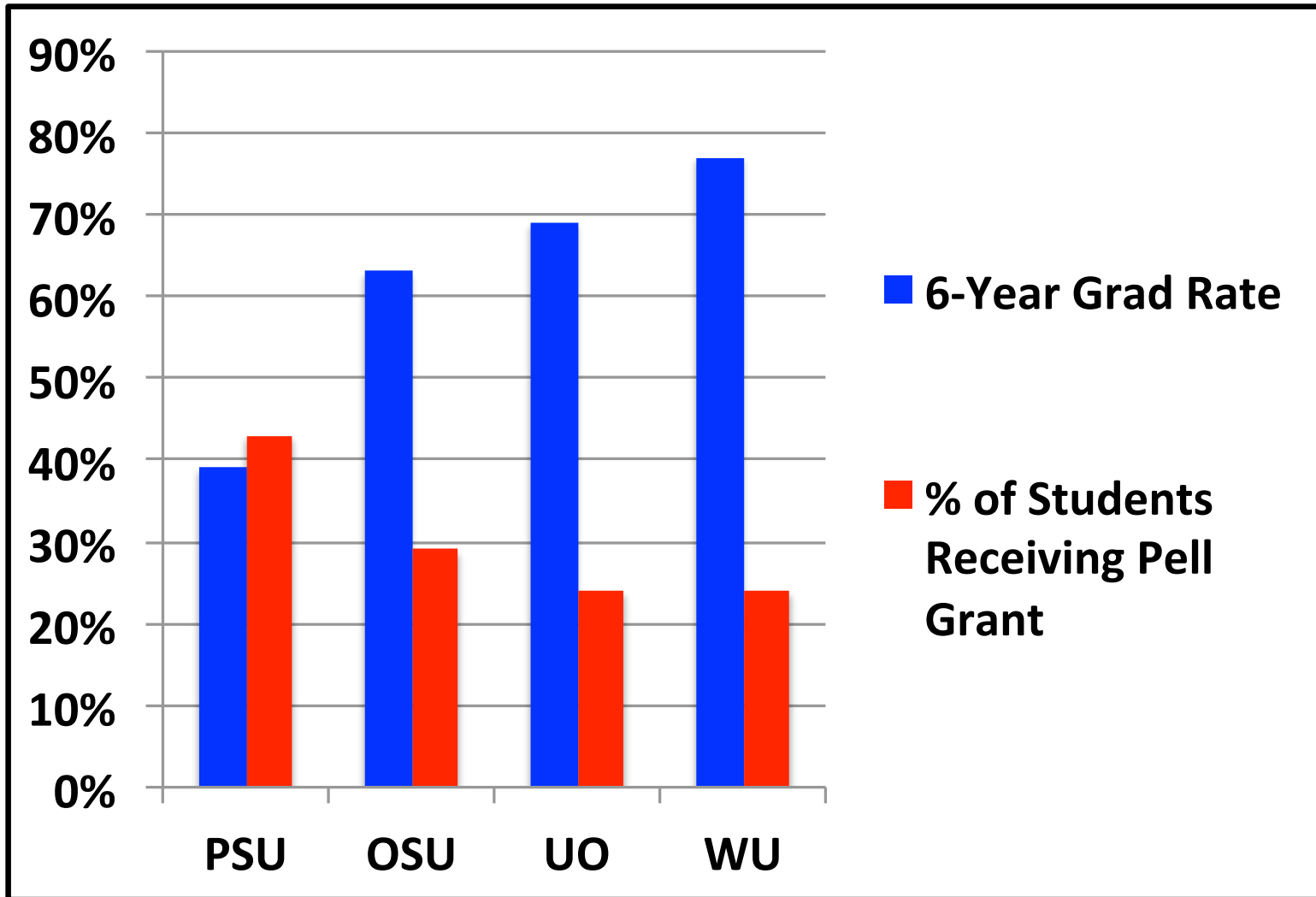


Data Behind Willamette Graduation Rates

	Number Graduating			Total Enter in Fall
Cohort	4-Year	5-Year	6-Year	Total
Fall 2009	384	39	7	541
Fall 2008	335	28	9	482
Fall 2007	315	28	5	444
Fall 2006	333	30	6	482
Fall 2005	307	29	3	440
	% Graduating			
Cohort	4-Year Rate	5-Year Rate	6-Year Rate	6-Year Graduation Rate
Fall 2009	71%	7%	1%	79%
Fall 2008	70%	6%	2%	77%
Fall 2007	71%	6%	1%	78%
Fall 2006	69%	6%	1%	77%
Fall 2005	70%	7%	1%	77%

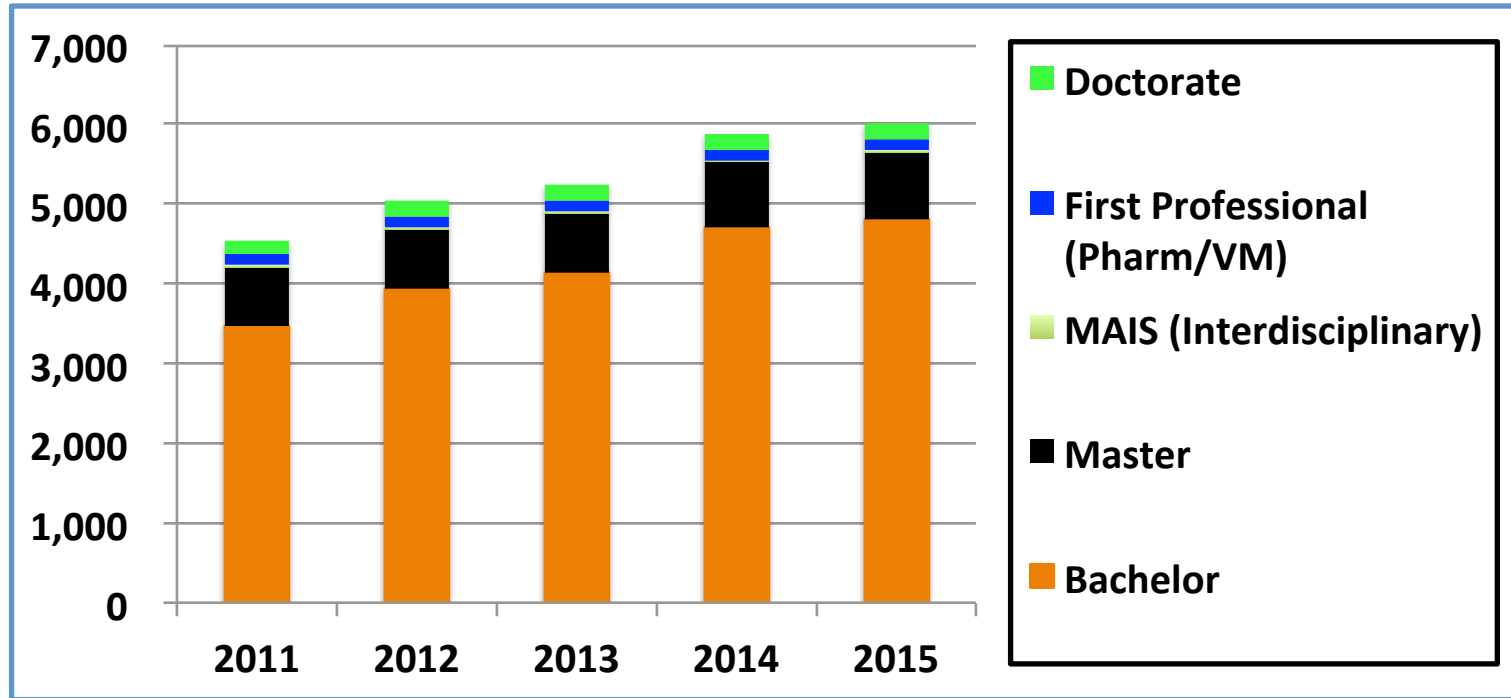
6-Year Graduation Rates and Pell Grant Rates

Source: IPEDS for 2014



OSU Degrees Conferred

Source: OSU Institutional Research



Degrees Conferred	2011	2012	2013	2014	2015
Bachelor	3,484	3,932	4,157	4,702	4,803
Master	725	755	730	829	851
MAIS (Interdisciplinary)	20	19	16	19	20
First Professional (Pharm/VM)	141	144	140	145	140
Doctorate	174	205	213	196	211
TOTAL	4,544	5,055	5,256	5,891	6,025

More Detail on OSU Degrees Conferred – Bachelor Degrees

Within Bachelor of Science:	2011	2015	# Change	% Change
AGR	249	452	203	82%
BUS	493	703	210	43%
EOAS	0	107	107	
ED	39	37	-2	-5%
ENGR	555	864	309	56%
FOR	170	181	11	6%
LA	362	548	186	51%
PHHS	638	796	158	25%
SCI	446	491	45	10%
TOTAL BS	2,952	4,179	1,227	42%
Honors BS	62	144	82	132%
Bachelor of Arts	400	400	0	0%
All Other Bachelors	70	80	10	14%
Total Bachelors	3,484	4,803	1,319	38%

More Detail on OSU Degrees Conferred – Master and First Professional Degrees

Within Masters Science:	2011	2015	# Change	% Change
AGR	56	88	32	57%
EOAS	0	26	26	
ED	39	70	31	79%
ENGR	113	133	20	18%
FOR	13	25	12	92%
GRAD	28	18	-10	-36%
PHHS	22	19	-3	-14%
SCI	99	45	-54	-55%
Other MS	25	7	-18	-72%
TOTAL MS	395	431	36	9%
Master of Engineering	41	91	50	122%
MBA	50	81	31	62%
Master of Public Health	34	59	25	74%
All Other Masters	205	189	-16	-8%
Total Masters	725	851	126	17%
Within First Professional:	2011	2015	# Change	% Change
Doctor of Pharmacy	92	83	-9	-10%
Doctor of Vet. Medicine	49	57	8	16%
TOTAL	141	140	-1	-1%

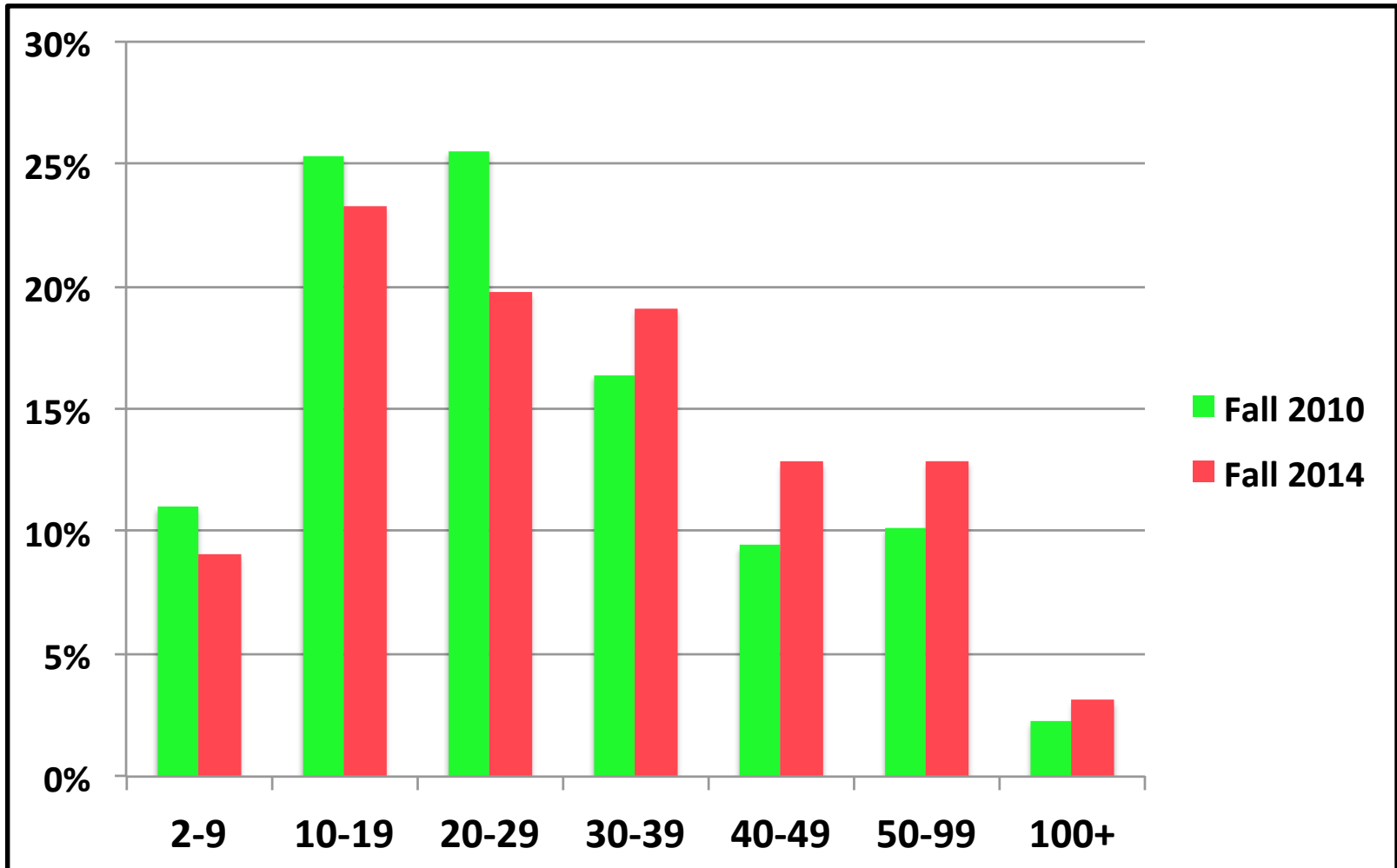
PSU Class Sizes are Increasing

Source: Common Data Set

# of Sections	2-9	10-19	20-29	30-39	40-49	50-99	100+	Total
Fall 2010	213	489	493	317	182	196	44	1,934
Fall 2014	157	403	342	331	222	223	54	1,732
Change	-56	-86	-151	14	40	27	10	-202
% of All Sections	2-9	10-19	20-29	30-39	40-49	50-99	100+	Total
Fall 2010	11.0%	25.3%	25.5%	16.4%	9.4%	10.1%	2.3%	100.0%
Fall 2014	9.1%	23.3%	19.7%	19.1%	12.8%	12.9%	3.1%	100.0%
Change	-1.9%	-2.0%	-5.7%	2.7%	3.4%	2.7%	0.8%	

PSU Class Size Changes Graphically

Source: Common Data Set

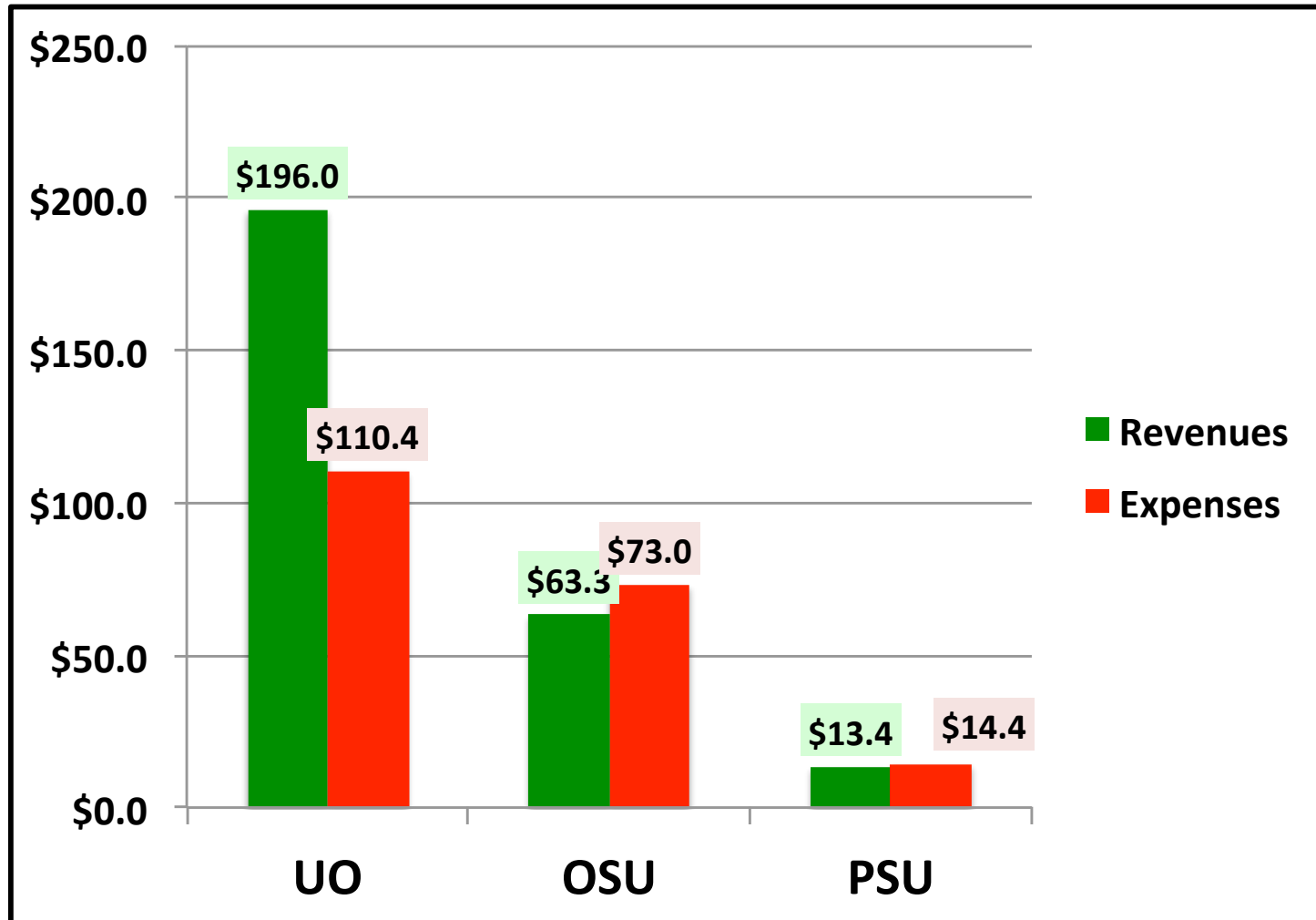


Athletics: 2015 Data

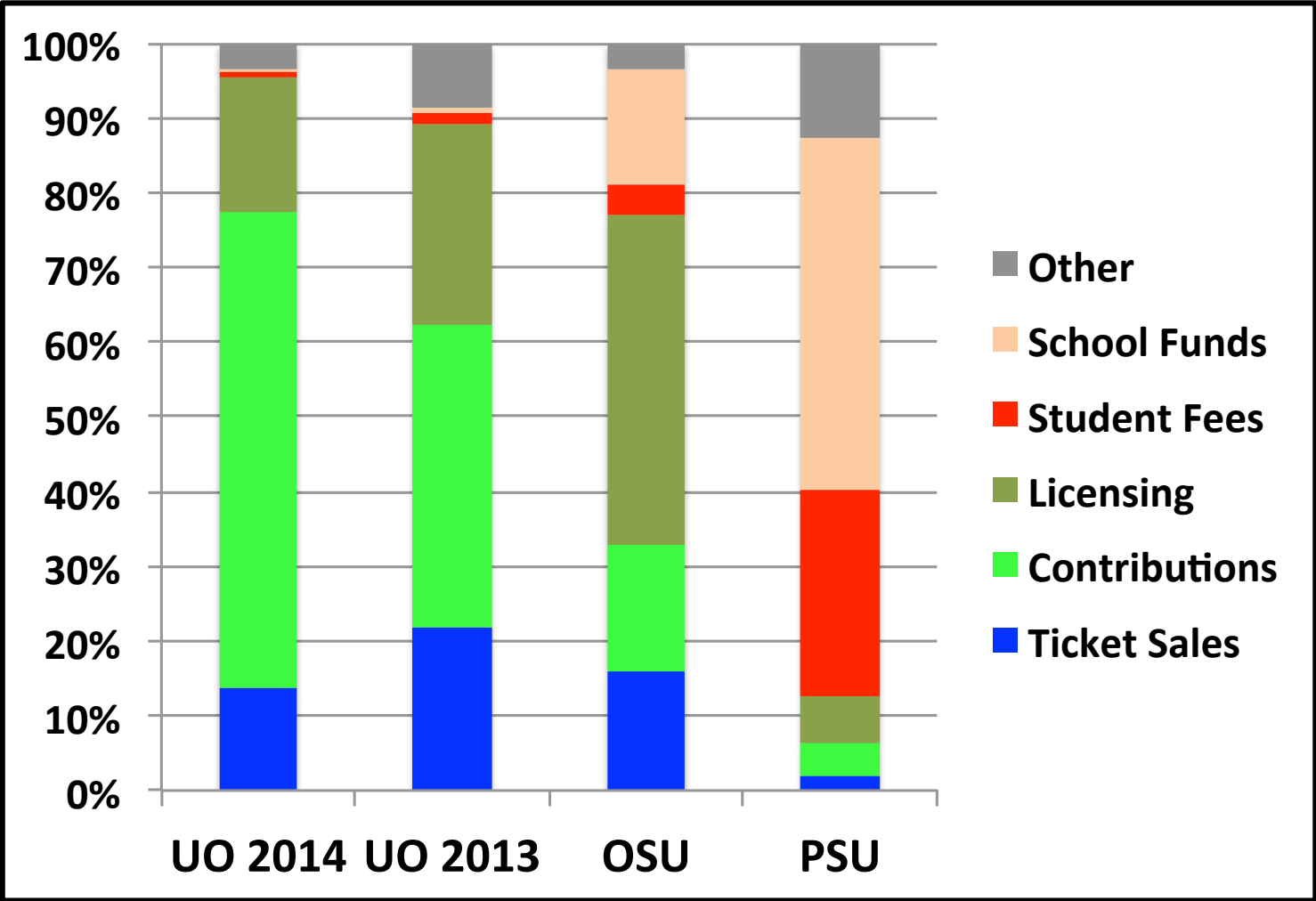
Sources: EADA (Equity in Athletics Data Analysis, US Dept. of Education)

	# Sports	# Athletes	# FT UG Students	% Athletes	
UO	16	474	18,654	2.5%	
OSU	16	499	18,002	2.8%	
PSU	11	290	13,914	2.1%	
WU	17	407	1,988	20.5%	
	Athletic Expenses	Total University Expenses	Percentage	Average Men's Head Coach Salary	Average Women's Head Coach Salary
UO	\$110,378,432	\$786,000,000	14.0%	\$988,296	\$172,329
OSU	\$72,133,762	945,928,040	7.6%	\$548,117	\$158,241
PSU	\$15,043,828	\$461,536,000	3.3%	\$75,168	\$60,737
WU	\$3,696,384	\$95,987,000	3.9%	\$33,639	\$35,640

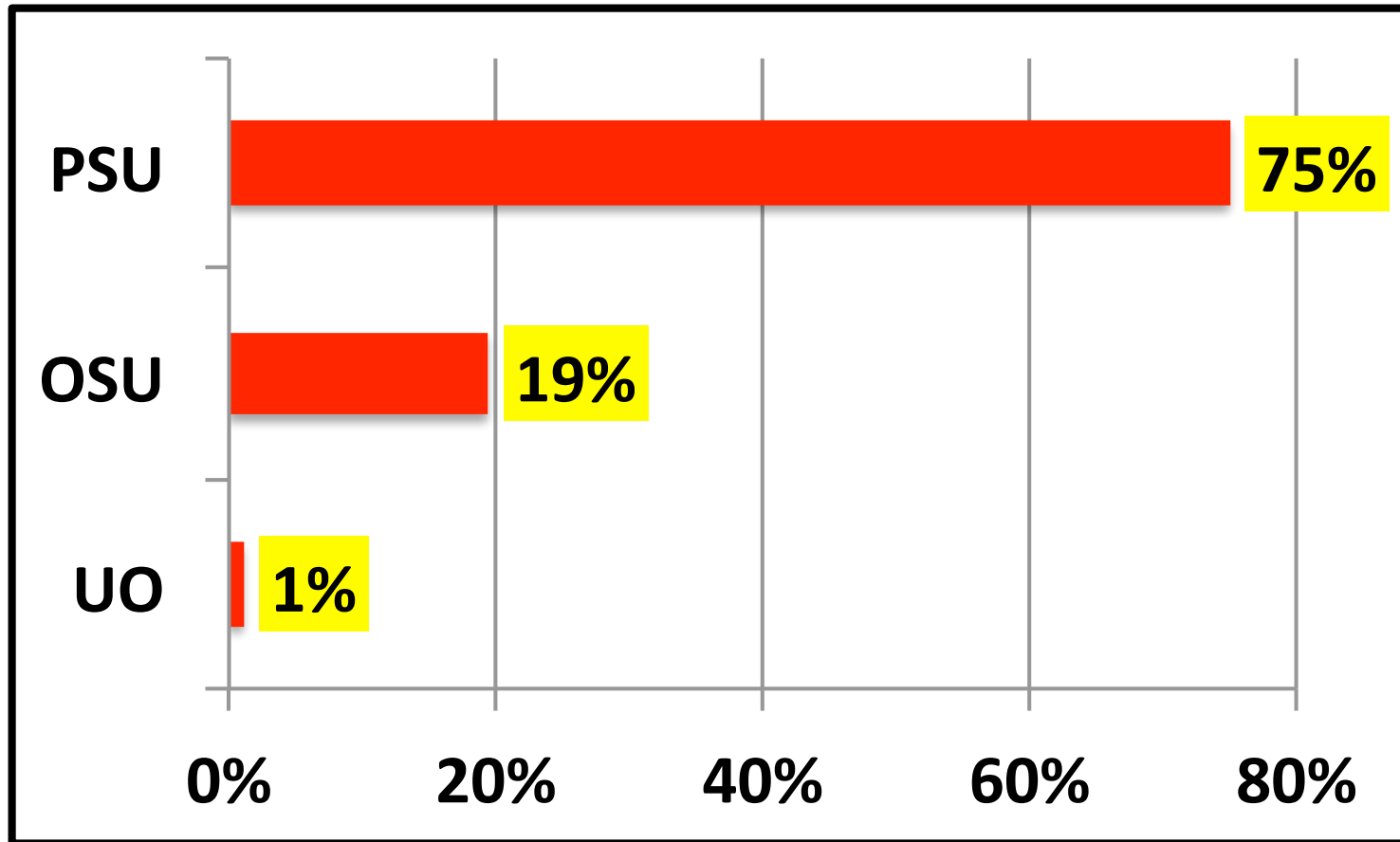
Athletics per USA Today (2014 Data)



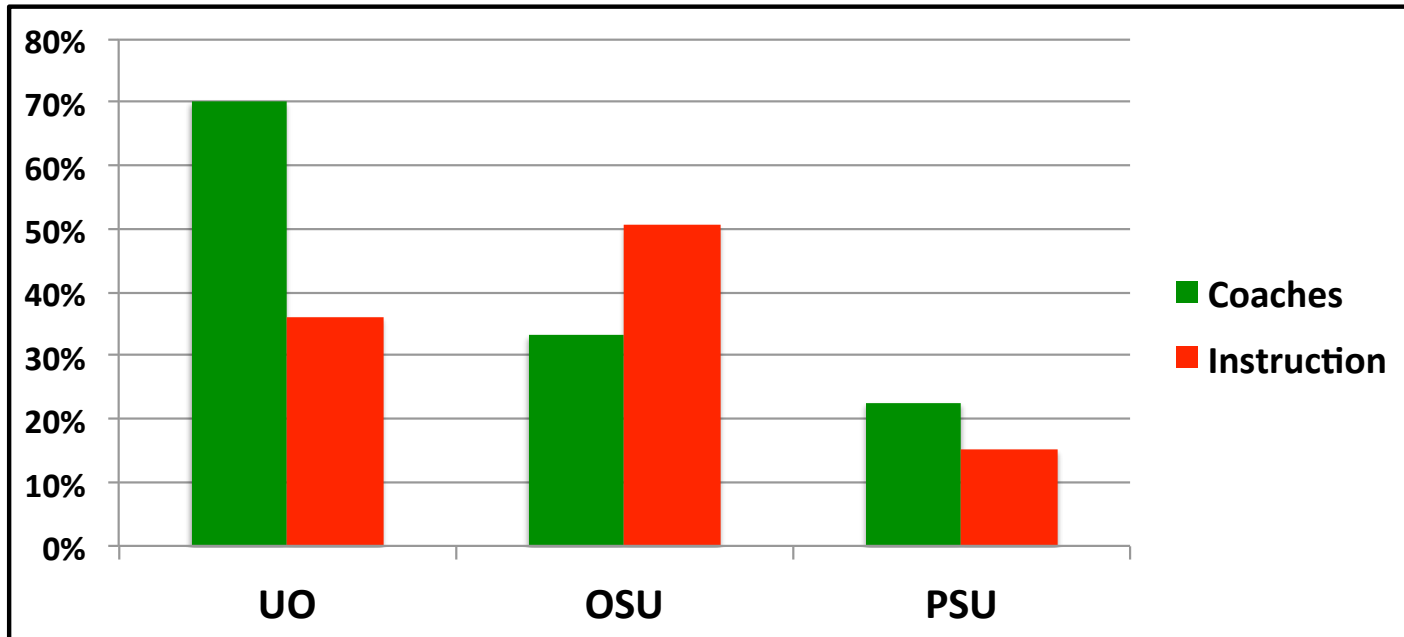
Athletic Revenue Distribution, 2014 (USA Today)



**Athletic Subsidy Percentage, 2014 per USA Today:
Percent of Athletic Expenses Subsidized by the Core
Academic Mission (Student Fees + General Fund)**



% Change in Coaches vs. Instruction Salaries, 2010 to 2014 (USA Today and IPEDS)



	UO	OSU	PSU
Coaches 2010	\$21,448,456	\$15,022,649	\$3,973,140
Coaches 2014	\$36,465,523	\$20,015,180	\$4,871,193
% Change	70%	33%	23%
Instruction 2010	103,535,241	95,404,464	85,100,512
Instruction 2014	140,937,136	143,692,834	98,110,928
% Change	36%	51%	15%