



July, 2001
Issue 33

Expanding services to meet your needs

by Patricia T. Oliver

I am delighted to represent the Western Association of College and University Business Officers as its' president this year and look forward to improving the quality and availability of professional development services we offer to our members.



Those of you who were able to attend our annual meeting in Colorado Springs: "WACUBO With An Altitude: Higher Goals for Higher Education," experienced a stellar conference. This year the program was centered around five professional development tracks: information technology, financial strategies, human resource planning and challenges, institutional effectiveness, and diversity and change. I heard so many wonderful comments regarding

Jan Legoza, host committee chairman, couldn't have ordered up better weather if she had tried. The days and evenings in Colorado Springs were "Palm Springs" like. All who attended enjoyed the special events such as the Golf Tournament sponsored by Michael Cox and Michael Ashby of Tejas Securities Group with infiNET Solutions and the "Plain and Fancy Ball" sponsored by the Follett Higher Education Group. Thank you Jan and your colleagues on the host committee for a wonderful time. Colorado Springs and the Broadmoor Hotel were the perfect setting for fun, food, and meeting new and renewing old friendships.

I want to take this opportunity to thank John McDonald and Ken Harris as they leave the Board of Directors. Both John and Ken are rotating off the Board this year after many years of service including representing WACUBO as president. And, for the past three years, they have represented WACUBO on the NACUBO Board of Directors. Others leaving the Board include LeEtta Overmyer of Arizona State University, Raelene Allred of the College of Eastern Utah, Tom Gibson of Montana State University and Barbara Piepho of Samuel Merritt College. Thank you all for serving WACUBO. We hope to lure you back real soon.

Saying goodbye to old friends gives us an opportunity to welcome new ones. This year's slate of officers includes Sandra Lier as First Vice President, Bill Everhart as Second Vice President, Gregg Goldman as Secretary, Joanne Coville as Treasurer and Bob Clemmons as Communications Director. The At-Large members are Steve Garcia, CSU San Marcos, Tom Nycum, Colorado College, and Ben Quillian, CSU Fresno. Five new committee chairs, Jami Bradley (Audit), Bill Ray (Small Institutions), Suzanne Green (Professional Development), Kevin

McElroy (Community Colleges), and Sally Roush (Host) join our continuing chairs, Victor Pacheco (Membership) and Susan Geiss and Linda Stewart (Information Exchange) in rounding out the Board roster. Don't hesitate to contact any one of us if you have suggestions, questions or just need information regarding any one of our program offerings.

I would be remiss if I didn't highlight our two summer institutes in this newsletter. I would like to personally invite you to attend the 45th WACUBO Business Management Institute, which is held on the University of California, Santa Barbara campus. What a great place to spend time learning about higher education! We promise sunny days on the beach and light ocean breezes to take your breath away! This cornerstone of WACUBO's professional development is a four-year program for managers, supervisors and staff who are performing mid-level administrative/business functions at an institution of higher education. The dates are August 5-10, 2001. Please contact Monica Boulay at (520) 298-8680 or eduspeak@aol.com for more information.

The Executive Leadership and Management Institute at Stanford is geared towards leadership and executive

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program content, program development and delivery. I would like to especially thank Sandra Lier, chair of the program committee and her team of colleagues for presenting us with excellent presentations, lively discussions and interactive breakout sessions.

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President's Message

Expanding services to meet your needs

(from page 1.)

by Patricia T. Oliver

management positions in higher education. The format is rigorous and eight days in length. The class is relatively small, approximately 35 in number, to allow for much interaction between the participants. Please don't hesitate to contact Bill Pickens for more information at (858) 278-1764 or whpickens@aol.com. Although this year's class may be full (dates July 20-28, 2001), he can provide you with information for next year (2002).

I am really excited about this year's agenda. The Board spent several days last February reviewing its strategic plan and revising it for the coming year. First and foremost is to improve our services offered through the WACUBO Web pages. Secondly, we think it is extremely important for us to maximize the resources available to us through the ACUBO Innovation Project (formerly 20/20). This collaboration between the four regions: WACUBO, CACUBO, EACUBO and SACUBO, and the national organization, NACUBO, allows the five entities to combine resources to provide improved services that would have been

financially or resourcefully infeasible previously. Some of the projects currently in process include development of joint speaker database, development of a master calendar of professional development events, and a review of non-core membership categories. The outcome of these projects is expected to assist all of us in providing more focused, quality services to all of you. And third, WACUBO is committed to providing quality professional development in areas that you are interested in! So, please don't hesitate to let us know what you would like to see offered. You can contact me at (213) 740-8010 or poliver@usc.edu.

I look forward to the ensuing year and hope to see you at one of our events.

*Patricia "Pat" Oliver
is Associate Vice President
Administrative Services,
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poliver@busaff.usc.edu*

Small is good!

by Bill Ray

The Small Institution Committee, with its new members, is off and running. We will be holding a strategic planning meeting soon to review and update our Three Year Strategic Plan. If there is a project you would like us to consider or concern you would like us to address, please let us one of us know prior to our meeting.

Our Committee members are:

Sarah Gatenby, Controller, Santa Clara Univ, CA, sgatenby@scu.edu

Dennis Klaus, VP Business Affairs, Salish Kootenai College, MT, dennis_klaus@skc.edu

Jan Legoza, VP Finance & Admin., Whittier College, CA, jlegoza@whittier.edu

Jeffrey Riddell, CFO, Cornish College of the Arts, WA, jriddell@cornish.edu

Barbara Piepho, VP Finance & Admin., Samuel Merritt College, CA, bpiepho@samuelmerritt.edu

I encourage all Small Institution (less than 5,000 FTE) members to subscribe and use the

newly created Small Institution Listserv. We hope to make the Listserv our primary form of communication to the Small Institution Business Officers so please subscribe to it as soon as possible. We encourage you to take advantage of this new tool to post questions and share information among your peers at other small educational institutions.

To subscribe, send an email to:
listserv@uci.edu

Leave the subject line on your e-mail blank. Type the following short message in the body of the email:

subscribe small-inst (Your Name)

For example, I typed:

subscribe small-inst Bill Ray

Send the e-mail. Be certain your e-mail program does not add additional information, such as a signature to the bottom of the message. Please let me know if you experience any problems. You should get a return email that notifies you that you successfully subscribed to the listserv. If you have any questions or suggestions on how we can better meet your needs, please let us know.

WACUBO NEWSLETTER

Article Submissions:

Submission of articles: We welcome articles from individuals on a variety of subjects that would be of interest to members of our specific industry. WACUBO also solicits articles from vendors in various industries that are essentially generic in nature, that describe current trends in the industry, and that are of interest to business officers in higher education. The articles are expected to be educational or informative but not presenting the viewpoint of one particular vendor. A byline including the author's name, position and institution will be included. Articles should be brief (500 words or less).

Job Opportunity Listings: The WACUBO newsletter will provide a listing of career opportunities as a service to member institutions seeking qualified candidates for current openings. Listings are taken in order of receipt, as room allows; all postings must be submitted via e-mail in text format, and include a contact name, address, phone number and e-mail address. The information is published as submitted and WACUBO makes no guarantee of the accuracy of the information provided. Submissions must contain contact information. Applicants will be referred to the institution to verify details. All postings must be current: that is, they must remain open at least for the first month of that issue's quarter. Postings open the longest will have first preference. Finally, recruitment listings should be limited to top business officers.

Career Announcements: Career announcements are accepted on a first-come basis and are included as publication room permits. Photos may be included, but inclusion with announcement is not guaranteed. **Submit all articles in the body of an e-mail message or as text document attachments to an e-mail message addressed to raclemmo@uci.edu.**

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Patricia Oliver, President
Robert Clemmons,
Communications Director
Send new and changes of address to ggoldman@uci.edu



White Paper Report

Calling for Billing Standards from Communications Industry

by Dr. Sherry Manning

Listeners with an ear for music can tell easily enough if a singer is off-key. Statistics can demonstrate that an athlete is not earning his keep. And if a film actor can't deliver a line naturally, ... well there's no dearth of amateur movie critics advising him to keep his day job. Standards for these pursuits are in wide circulation.

Once upon a time, it was also easy to take the measure of your telephone bill. Phone bills were primarily for local service, and included a monthly charge for the line or the connection, and a rental fee for the telephone instrument. Long distance charges appeared on the same monthly invoice (In those days, AT&T Long Lines was a division of the telephone company AT&T). But making a long distance call from home was usually an exceptional event for a family; (one called long distance only when someone died); and as a result, monthly telephone bills were not complicated by many long distance charges.

How different from today, almost 30 years after deregulation and 5 years after the Telecommunications Act, which transformed telecommunications as we know it in the United States. Not only is the field filled with a myriad of long distance providers, but the billing protocols, surcharges, and added fees are almost infinite in their variation. Some carriers bill for 60 second increments, others in 30 second increments, others in 6 second increments, still other in 1 second increments. So a 1 minute, 7 second call could be billed at 2 minutes, 1 minute 30 seconds, 1 minute 12 seconds, or 1 minute 7 seconds! Carriers also have minimum call charges; AT&T bills in a 6 second increment with an 18 second minimum; Qwest bills in 1 second increments with a 6 second minimum. So a 5 second call, where one calls an answering machine to leave a message, for example, is billed 18 seconds with AT&T, and 6 seconds with Qwest.

The economic impact of non-standard billing protocols pales in comparison to the surcharges, property induced fees (PIF's) and monthly subscriber fees charged by telecommunications companies. Charges are of two types; (1) charges levied at the telephone, and (2) charges levied to the caller. Both types of charges are billed to the caller.

The first, the PIF's are set by the premise owner of the phone, and are added to each call made from that phone. If the telephone is a payphone, the PIF charge is added to each call; typically, charges per call vary from \$.50 per call to \$5.00 per call.

Surcharges are perhaps the most obfuscatious charges in telephone billing. Extremely low rates for specific kinds of calls or branded long distance products are often the focus of multimillion dollar advertising campaigns, with no specific mention of a surcharge or connection fee. So 1-800-COLLECT and 1-800-CALLATT may be advertised as inexpensive, yet the connection fee is \$2.99 or higher per call for interstate calls and \$2.10 per call for intrastate calls. As a result, a three minute interstate call could well cost \$4.64, or over \$1.50 per minute!

Perhaps even more insidious, last year's nationwide advertising for that particular branded product, 1-800-COLLECT was 10¢/minute. This year's price is 55¢/minute. This year's advertising, which is silent on price, reinforces the concept of low pricing for the product, yet the actual rate is 450% higher than last year!

And the fees: In addition to surcharges, PIF fees, and monthly subscription fees levied by long distance carriers, two new fees have been added to each telephone bill, the Universal Service Fee (USF) and the PICC fee. As they are both taxes, and levied by the federal government, all of us pay the fees, usually without review or recourse. The web-site <http://abtolls.com> displays a list of USF and PICC fees, under "Compare Rates." Most carriers list one or more of their calling plans, with associated fees. Interestingly, the fees charged are not the same for all carriers. In fact, Brian White of the University of California, Santa Barbara, observed, for many plans, the cost per minute is inversely related to the USF and PICC, even though here should be no relationship between the cost of toll and the cost of surcharges. Many plans list the USFs at 9.6% of the toll.

The USF and PICC were established by the Federal Communications Commission, even though as federal taxes, they should

have been approved by the U.S. Congress. The carriers calculate their rate dependent upon an amount assessed by the FCC; the amount is different for each carrier. Mimi Pambrun, of the University of Miami, reports that AT&T recently increased their rate for the USF from 6.6% to 8%. John Oliver, of the University of Virginia, reports that MCI has raised their rate two times this year under a state contract; it is currently at 7.5%.

And so, in telephone billing practices, a battle rages over the counting. In any newly deregulated industry, one expects chaos to reign initially, and an environment of *caveat emptor*, or customer beware in the years thereafter. But the state of non-standard billing practices in the careful and planned deregulation of the telecommunications industry by Judge Harold Green, over two decades mature at this time, is far beyond unethical, and more akin to criminal.

The practices are not isolated events by third tier carriers or shyster companies, which may manage a handful of public payphones at truck-stops. These billing practices are widespread strategies of revenue generation by major long distance carriers whose commitment to obfuscation in pricing has long predated the deregulation of the industry and continues to this day in complicated tariffs on file with the FCC.

As the telecommunications industry in this country matures, it has a chance to join the world of corporate grown-ups. It can do this by submitting to the same billing standards and practices as other industries. In a global industry first established in this country by litigation, and yet so pervasive that its products and services touch every individual and family at work and at play, a few standard billing practices could only help.

Dr. Sherry Manning an educator and businesswoman, has served as president of two colleges, and as a trustee of several.

She is founder and CEO of ECCI, providing telecommunications solutions for higher education. She can be contacted at 800-YES-ECCI E-mail sherry@campusecci.com



Professional Development

The WACUBO Professional Development Committee

by Suzanne Green

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Dear WACUBO colleagues!

We are a group of volunteers who are committed to bringing professional development programs to WACUBO members at the lowest possible cost to you. We put on six to eight workshops throughout the year, and sponsor both the "Tales From the Front" and the Pre-Conference Workshop programs during the Annual Conference. Members accept three-year appointments to the Committee, and we are establishing a rotation schedule that will keep the majority of the members with at least a year's experience at all times. Additionally, we continually seek representative diversity for geographical location, size, public/private, and degree granting category.

Membership terms start right after the WACUBO Annual Meeting each year. The next terms will start in May 2002, after the conference in San Diego. If you're interested in joining, please contact me at sgreen@csusm.edu.

Workshop Site Coordinators

The heroes of the WACUBO workshops are the site coordinators. These are volunteers who work with the PDC workshop coordinator to handle all the logistical details of the workshop they've agreed to support. We ask coordinators to do no more than one workshop a year, and we make every effort to ask them only once every other year. PDC sponsors 6 to 8 workshops a year, so we are always looking for individuals willing to serve as a site coordinator. Keith Foster just took over as the PDC Workshop Coordinator; and he has a newly revised Site Coordinators Training/Reference Manual. Keith works hand-in-hand with the site coordinators on each workshop to support the coordinator in any way that's needed. He'll also be working with the site coordinators and WACUBO to continuously streamline the workshop arrangement process. If any of you are interested in volunteering as a site coordinator, please contact Keith at kfoster@wsu.edu.

Our current site coordinators are:

Gary Arnoldson
Snow College
Joanne Gray Ballard
Colorado Higher Education
Governing Boards
Beverly Jo Brandt
Lower Columbia College
Regis Dela-Calce
Glendale Community College
Ladene Diamond
University of New Mexico

Keith Foster
Washington State University
Andrea Peters
San Diego State University
Barbara Piepho
Samuel Merritt College
Janice Reiboldt
University of San Diego



If you have any questions or comments about the Professional Development Committee, please feel free to email me at sgreen@csusm.edu, or you can email any of the PDC members. We're always happy to hear your constructive comments and suggestions! We look forward to seeing you at the workshops and the annual conference.

Our Professional Development Program

The Committee plans a number of workshops each year, and you can always find the most current listing of upcoming workshops at the WACUBO website (www.wacubo.org). Look for the “Workshops” link. We arrange workshops for the topics that **you** tell us you want. Here’s a list of what’s coming (Contact the coordinators to register):

Fall 2001

Performance & Accountability Measures — \$100

Moscow ID — Sept. 24 – 26th

Coordinator: Keith Foster
(Washington State Univeristy) (509) 335-2785,
kfoster@wsu.edu Instructor: Maggie Kinnaman
(ARPA)

Basic Fund Accounting — \$250

Seattle, Washington — October 22-23

Instructors: Jim Dunkleman and Rick Allen

Intermediate Fund Accounting — \$250

Seattle, Washington — October 24-25, 2001

**Special Price: Both Classes \$475*

Coordinator, both sessions: Ruth Johnston
(University of Washington) (206) 685-9838,
ruthj@u.washington.edu
Instructors: Jeff West and Janice Reiboldt

Crisis Management (Natural, Personnel) — \$100

Phoenix, Arizona — November 5, 2001,

Coordinator: Regis Della-Calce
(Glendale Community College) (623) 845-3590,
regis.della-calce@gmail.maricopa.edu

Last years workshops were Basic Fund Accounting, Intermediate Fund Accounting, Strategic Budgeting, GASB 35 Implementation, GASB Update, Activity Based Costing, and Risk Management **If you have topics or presenters you want to recommend** to the Committee, please email Keith Foster at kfoster@wsu.edu, or any of the other PDC members.

“Tales From the Front”

Each fall, PDC solicits presentation proposals from member institutions about a problem you’ve solved at your campus. Of the many excellent proposals we receive and review, three are selected and presented at each WACUBO Annual Conference. The “Tales From the Front” presentations at the last WACUBO conference were “*How to Analyze Faculty Salaries to Pay Them What They’re Worth,*” by Renee M. Hill, Director of Human Resources & Administrative Services, Carroll College, Helena, Montana; “*In-House Legal Intervention in Tort Claims Cases: An Innovative Model,*” by Ben Echeverria, Counsel, Palomar College, San Marcos, California; and “*Higher Awareness Through Higher Technology,*” by LeRoy Palinsky and Jim McKinney, Administrative Computing, University of Nevada, Reno.

PDC member Sandy Boyle will be coordinating our next “Tales From the Front” call in Fall 2001, for presentation at the 2002 conference in San Diego. You can contact her at sboyle@u.washington.edu if you have any questions about this program.

Pre-Conference Workshop

A very popular activity each year, the pre-conference workshop is held the weekend just prior to the Annual Conference. PDC selects topics geared toward personal regeneration, to help each of us renew our energy and perspective for the demanding jobs we all hold. At Colorado Springs, we invited Sean Joyce to lead us through “Maximizing Peak Performance” or “Remind Me Why I Took This Job”. It was all that we hoped it would be...playful but with important underlying messages for the nature of work and how to make the most out of it. Look for this program each year when the Annual Conference brochure is sent to you. Consider attending next year...you’ll be happy you did!

Business Managers Institute and Executive Leadership and Management Institute

Two of the most important professional development activities sponsored by WACUBO are the annual institutes held during the summer.

The Business Management Institute, held each year at the University of California, Santa Barbara campus, provides a unique opportunity for higher education professionals to sharpen skills and receive an update on emerging fields. It has a five-level curriculum that brings professionals back year after year. You can attend the Institute from August 5-10, 2001. We are currently accepting applicants for this summer’s sessions. Contact Monica Boulay, BMI Director for more information about the BMI program. You can e-mail her at eduspeak@aol.com, or write/call Monica at **Eduspeak**, P.O. Box 32316, Tucson, AZ 85751-1326, (520) 298-8680, FAX: (520) 298-8799

“Bill Pickens runs the Executive Leadership & Management Institute at Stanford, held this year from July 20 through 28, 2001. ELMI is a graduate level, total immersion experience designed to increase the skills and understandings essential to success in leadership and management positions in higher education. This Institute’s specialized role is to emphasize skills rather than mastery of a body of information about administration; to use a variety of formats: lecture, round-table discussions, demonstrations, case studies, video-taping, one-on one analysis.

Apply for either institute on-line. You can find out more information about both of these excellent institutes at

www.wacubo.org.



Kranitz new President, Paradise Valley Community College



Dr. Gina Kranitz

Dr. Fred Gaskin, Chancellor of the Maricopa County Community Colleges, has announced the appointment of Dr. Georgina Kranitz as President of Paradise Valley Community

College (PVCC). The appointment becomes effective immediately. Kranitz has served as the college's interim president since May, 1999. On announcing the appointment, Gaskin commented, "Following a very competitive process, Dr. Kranitz emerged as the outstanding choice—a leader with the vision to guide Paradise Valley Community College into the future. In addition, she brings a wealth of career experience and accomplishments within the Maricopa District.

Prior to her position as interim president, she held the post of Dean of Administrative Services at the college. Her thirty-two year career with the district began in 1969 at Glendale Community College. She additionally held posts at the district's central office and at South Mountain Community College, where—during its initial phase—she helped to coordinate the construction of the campus and the establishment of the school's fiscal services office, as well as its maintenance, operations, and administrative services functions. She came to PVCC in 1992 as Dean of Administrative and Student Services.

Kranitz holds a doctor of education degree from Nova Southeastern University and a master's of education degree from Arizona State University. The new college president is active in many community and professional organizations. She is a member of the board of directors of the North Phoenix Chamber of Commerce, where its

president, Don Sprigings, commented, "The business community here has had a long history of strong relations with the college and especially over the last couple of years that Gina has been there. We're very pleased for her and the college and excited about the growth that's anticipated at the school." Kranitz, too, is a past chair of the National Association of College and University Business Officers as well as currently serving on the board of directors and its editorial board, and is a member of the Arizona Community College Business Officers Council, the National Council of Community College Business Officers, the American Association for Women in Community Colleges, and the Arizona Community College Presidents' Council.

Dr. Jim Jurs, Superintendent of Paradise Valley Unified School District remarked on the appointment, "From my perspective, it's reassuring that someone who has the long and deep understanding of the community is in a position to continue the good relations between the college and PVUSD." Her additional service work includes serving as past president of the Western Association of College and University Business Officers, and as a member of the Western Association of College Auxiliary Services, the American Association of Community Colleges, the American Association of University Women, the American Executive and Professional Women's Association, the American Association of Women Deans and Counselors, and Phi Theta Kappa, an education honors society.

Locally, Kranitz has been a precinct committeewoman, a member of the Arizona Women's Political Caucus, and a former delegate to the Arizona Presidential Nominating Committee. In 1999, she received the Maricopa Community College's Women's Leadership Distinguished Achievement Award. She has received Distinguished Alumni Achievement Awards from both Nova Southeastern University and Grand Valley State University. For the past three years, she has been selected as one of the top ten women in higher education in the state of Arizona by the Today's Arizona Woman magazine. She and her husband

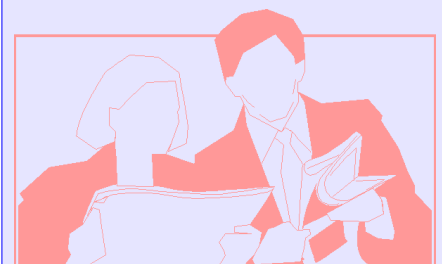
currently reside in Scottsdale.

Bob Bendotti, Dean of Administrative and Instructional Services for the college noted, "Dr. Kranitz's appointment will help the college affirm its commitment to becoming a more learner-centered institution and help us to address our core strategic issues including deepening our connections to the local community."

SACUBO announces the return of "best practices"

The SACUBO "best practices" competition seeks entries from institutions that have recently created efficiencies, increased revenues, saved money or improved customer services. As well as receiving cash awards, the top four finalists will be invited to showcase their entry at the SACUBO 2002 annual meeting in Houston next April, 2002. Along with the top four finalists, all finalists will be published in the SACUBO Chronicle of Best Practices.

The deadline for entry is August 1, 2001. Selection will begin August 15, and the winners notified in early September. An official entry form may be obtained at www.sacubo.org.





Information Exchange Program

IEP: Building Partnerships with Business for Mutual Benefits

by Linda Stewart

Year after year the Information Exchange Program introduces new business partners and provides an opportunity to network with trusted colleagues from the business community — Colorado Springs was no exception. With 57 exhibitors and a location convenient to meeting activities, the IEP exhibit program proved invaluable to business partners and higher education administrators alike.

It's appropriate to again recognize and thank the over thirty sponsoring companies for their contributions in support of WACUBO's Annual Meeting.

Platinum Sponsor Follett Higher Education Group, represented by Scott Deaton, Alma Gutierrez and Bill Dowdy, merit special appreciation for the continued sponsorship of the traditional Sunday opening reception and dinner — this year a "Plain and Fancy Ball," — as well as another WACUBO tradition, Monday night's "Sweets in the Suite."

Gold sponsors in Colorado Springs included Tejas Securities Group with infiNET Solutions. Michael Cox, Michael Ashby and Kimberly Gannon's participation assured that our avid golfers again enjoyed a premier tournament! And, Gold Sponsor Sodexo Marriott Services

continued its sponsorship of a General Session Speaker, and showed off the expertise of its local hospitality services organization in planning and preparing the President's Dinner.

This year's Silver Sponsors included newcomers McDonald Investments (Jonathan Carlisle and Mark Cook) and Ambling Companies (Conrad Sick and Beth Horner). We were pleased to welcome back Michael Bauccio and Bon Appetit Management Company, Sherry Manning with ECCI Long Distance Services, and Lew Lewis and VALIC American General. Commonfund continues its Silver Sponsor status with support of two issues of this Newsletter.

We extend our sincere gratitude to the following sponsors:

Platinum

Follet Higher Education Group

Gold

**Tejas Securities Group with infiNET Solutions
Sodexo Marriott**

Silver

**McDonald Investments
Ambling Companies
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ORACLE
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Tin

**Academic Management Services
AFSA Data Corporation
Barnes & Noble College Bookstores, Inc.
Capstone West
COLLEGIS
Richey Systems
Standard & Poor's
Vicenti, Lloyd & Stutzman**

Advance registration forms for the 2002 Information Exchange Program went out in June — planning for next year is well underway and suggestions for program improvements are always welcome. The Sheraton San Diego Hotel & Marina, in addition to being a San Diego landmark with panoramic views of the bay and downtown city skyline, offers exceptional meeting and exhibit facilities. Please plan to join us May 5 to 8, 2002 in beautiful southern California!



Business

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2002 HOST (ANNUAL MEETING)

Sally Roush - May, 2002
San Diego State University
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2002 PROGRAM (ANNUAL MEETING)

William L. Everhart (May 2002)
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Business Management Institute

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President, EduSpeak
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Business

Balance Sheet

	December 31, 2000			
	<u>Treasurer accounts</u>	<u>ELMI Program</u>	<u>Business Management Institute</u>	<u>Total</u>
ASSETS				
Current Assets				
Cash	\$ 39,188	14,777	92,404	146,369
Accounts receivable	4,000	124	355	4,479
Investments	415,715			415,715
Total Current Assets	458,903	14,901	92,759	566,563
Other Assets	28,460			28,460
TOTAL ASSETS	\$487,363	14,901	92,759	595,023
LIABILITIES & EQUITY				
Liabilities				
Accounts payable and other current liabilities	53,744	4,100	2,124	
Total Current Liabilities	53,744	4,100	2,124	59,968
Unrestricted Net Assets (equity)	433,619	10,801	90,635	535,055
TOTAL LIABILITIES & EQUITY	\$487,363	14,901	92,759	595,023
	December 31, 1999			
	<u>Treasurer accounts</u>	<u>ELMI Program</u>	<u>Business Management Institute</u>	<u>Total</u>
ASSETS				
Current Assets				
Cash	\$ 51,168	14,527	73,166	138,861
Accounts Receivable	175	84	1,965	2,224
Investments	423,826			423,826
Total Current Assets	475,169	14,611	75,131	564,911
Other Assets	27,539			27,539
TOTAL ASSETS	\$502,708	14,611	75,131	592,450
LIABILITIES & EQUITY				
Liabilities				
Accounts payable and other current liabilities	50,884	4,450	7,432	62,766
Total Current Liabilities	50,884	4,450	7,432	62,766
Unrestricted Net Assets (equity)	451,824	10,161	67,699	529,684
TOTAL LIABILITIES & EQUITY	\$502,708	14,611	75,131	592,450



Business

Statement of Activities

Calendar Year Ended December 31, 2000

	<u>Treasurer</u>	<u>ELMI</u>	<u>Business</u>	
	<u>accounts</u>	<u>Program</u>	<u>Mgmt Inst.</u>	<u>Total</u>
Income from operations				
Dues				
Subscriber	15,750			15,750
Membership	51,803			51,803
Total Dues	67,553	0	0	67,553
Board approved payout (note 2)	17,650			17,650
Sponsorship income	221,300			221,300
Registration fees	194,120	82,484	277,888	554,492
Interest & dividends	2,680	78	7,714	10,472
Other Revenues	13,084	34	3,914	17,032
Total Operating Income	516,387	82,596	289,516	888,499
Expense				
Program planning & registration	139,229	7,500	3,229	149,958
Database cost	10,000			10,000
Facility and related costs	216,566	38,612	178,720	433,898
Gifts & prizes	1,994	628	733	3,355
Hosting NACUBO Board	2,500			2,500
Honorariums	10,300	18,679	41,387	70,366
Insurance	150	515		665
Legal, accounting & fees	4,222			4,222
Miscellaneous	6,768	2,486	70	9,324
Postage, printing & shipping	26,992	2,339	15,969	45,300
Supplies	56	1,500	8,852	10,408
Bad debts			990	990
Travel	63,762	9,697	16,630	90,089
Total Operating Expenses	482,539	81,956	266,580	831,075
Net Operating Income	33,848	640	22,936	57,424
Other income: Total return on investments (note 2)				
Interest & dividends-Vanguard	18,708			18,708
Net unrealized & realized gains (losses)	(53,111)			(53,111)
Total return	(34,403)	0	0	(34,403)
Less Board approved payout	(17,650)			(17,650)
Excess (shortfall) of total return	(52,053)	0	0	(52,053)
Net income (loss)	(18,205)	640	22,936	5,371
Unrestricted net assets at beginning of year,				
as restated (note 4)	451,824	10,161	67,699	529,684
Unrestricted net assets at end of year	\$ 433,619	10,801	90,635	535,055



Business

Western Association of College and University Business Officers Notes to Financial Statements December 31, 2000 and 1999

(1) Organization

The Western Association of College and University Business Officers (WACUBO) was founded in 1937. WACUBO is one of the four regional associations (Central, Eastern, Southern, Western) making up the National Association of College and University Business Officers (NACUBO). WACUBO offers individuals in the western region a myriad of opportunities to develop professionally, identify solutions for issues affecting higher education, and to network with their colleagues.

(2) Significant Accounting Policies

- **Basis of Presentation**

The financial statements of WACUBO have been prepared on the accrual basis of accounting. The accompanying financial statements have been prepared in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. All of WACUBO's net assets and revenue, expenses, gains and losses are unrestricted.

- **Investments**

All investments are recorded at cost when acquired and adjusted to fair market value through the recognition of unrealized gains and losses. Fair market value is based upon quoted market prices.

- **Spending Policy**

The Board of Directors reviews the long-term investment spending policy annually. The spending policy authorizes 5% of the average balance of the investments for the prior 3 years to be used as operating budget revenue, Board approved payout. Total return on investments includes any ordinary income, realized and unrealized net gains or losses. To the extent that the Board established spending amount differs from the actual total return, that difference is reflected as a other income or loss, rather than including such amount in net operating income.

- **Tax Exempt Status**

WACUBO qualifies under Section 501 (a) of the Internal Revenue Code as an organization described in section 501 (c)(3), and is exempt from federal and state income taxes on related activities. No tax provision has been made in the accompanying statement of activities.

(3) Investments

All investments are considered funds functioning as endowment and consist of the following:

	December 31, 2000		December 31, 1999	
	Cost	Market	Cost	Market
Bond Index	\$ 50,502	\$ 52,091	\$ 30,502	\$ 30,178
Index Trust	125,000	214,391	125,000	238,089
Smallcap	75,000	72,111	60,000	72,842
International Equities	70,000	77,122	60,000	82,718
Total	\$320,502	\$415,715	\$275,502	&423,827

(4) Change in Accounting for Member Dues

During 1999 WACUBO adopted the full accrual method of accounting for membership dues rather than the cash basis of accounting. This resulted in reporting deferred income of approximately \$34,600 of the membership dues received in 1999 until 2000. This change in accounting resulted in the following restatement of unrestricted net assets at December 31, 1998.

	Treasurer Accounts	ELMI Program	BMI Program	Total
Unrestricted net assets at beginning of year, as previously reported:	\$386,749	\$ 12,337	\$ 58,452	\$386,749
Change in accounting for membership dues:	(34,599)			(34,599)
Unrestricted net assets at beginning of year, as restated:	\$352,150	\$ 12,337	\$ 58,452	\$422,939



WACUBO Calendar:

2001

July 20 — 28
 July 28 — 31
 August 5 — 10
 September 24 — 26
 September 21 — 22
 October 7 — 10
 October 22 — 23
 October 24 — 25
 November 4 — 6
 November 5

WACUBO Executive Leadership & Mgmt. Inst.
 NACUBO Annual Meeting
 WACUBO Business Management Institute
 Performance & Accountability Measures Workshop
 Fall Board Meeting
 CACUBO Annual Meeting
 Basic Fund Accounting Workshop
 Intermediate Fund Accounting
 EACUBO Annual Meeting
 Crisis Management Workshop

Stanford, CA
 New York, NY
 Santa Barbara, CA
 Moscow, ID
 San Diego, CA
 Minneapolis, MN
 Seattle, WA
 Seattle, WA
 Colorado Springs, CO
 Phoenix, AZ

2002

February 1 — 2
 April 21 — 23
 May 4 — 8

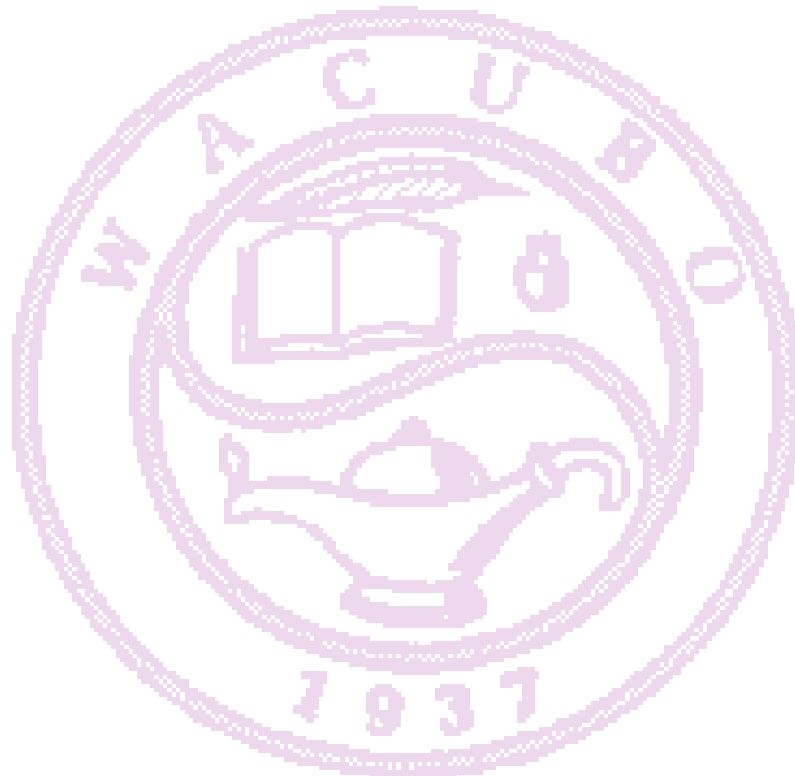
Winter Board Meeting
 SACUBO Annual Meeting
 WACUBO Annual Meeting

Reno, NV
 Houston, TX
 San Diego, CA

WACUBO

**The Western Association
 of College and University
 Business Officers**

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 Irvine, CA 92697-3650
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