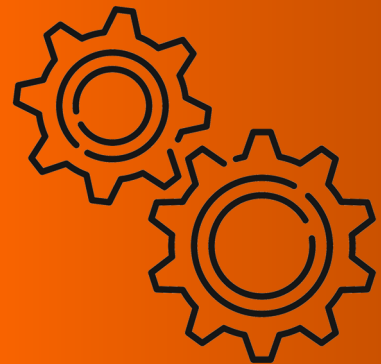


OFFICE OF BUDGET & RESOURCE PLANNING

# FISCAL YEAR 2023

# MANAGEMENT REPORTS

ENDING JUNE 30, 2023



**Oregon State**  
University

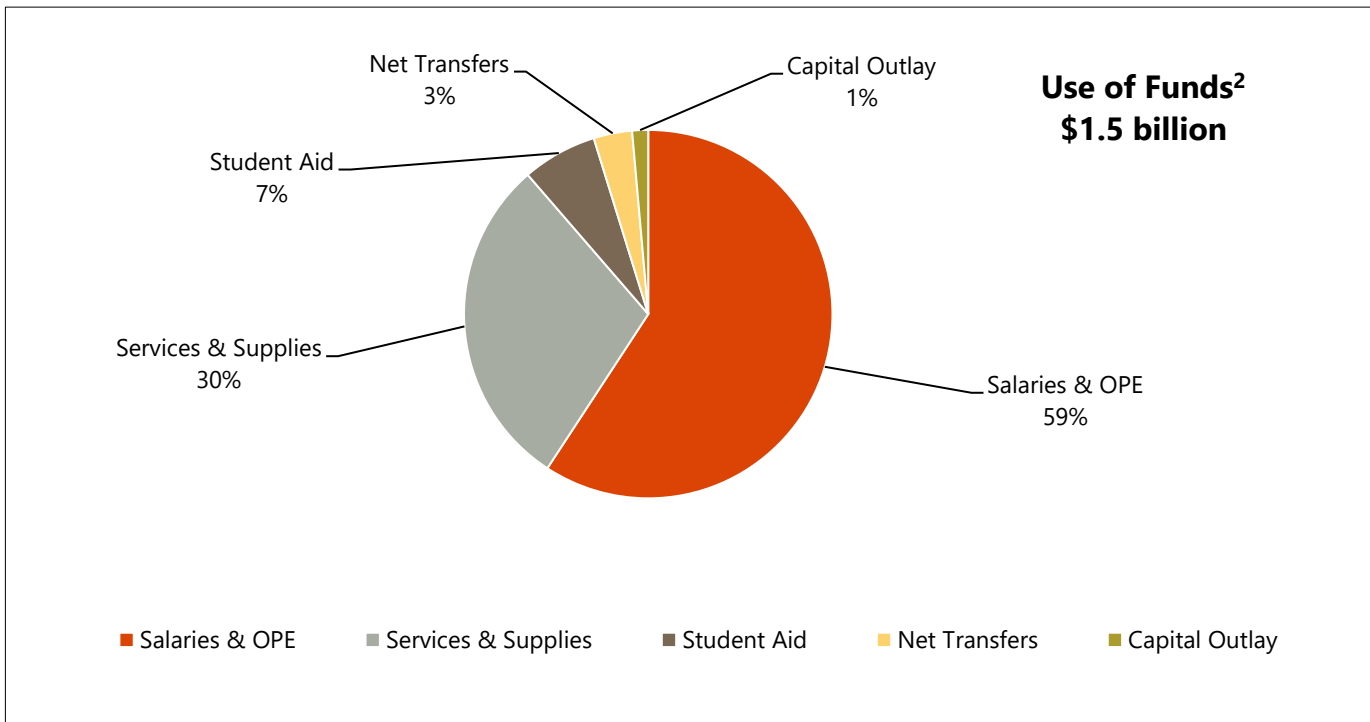
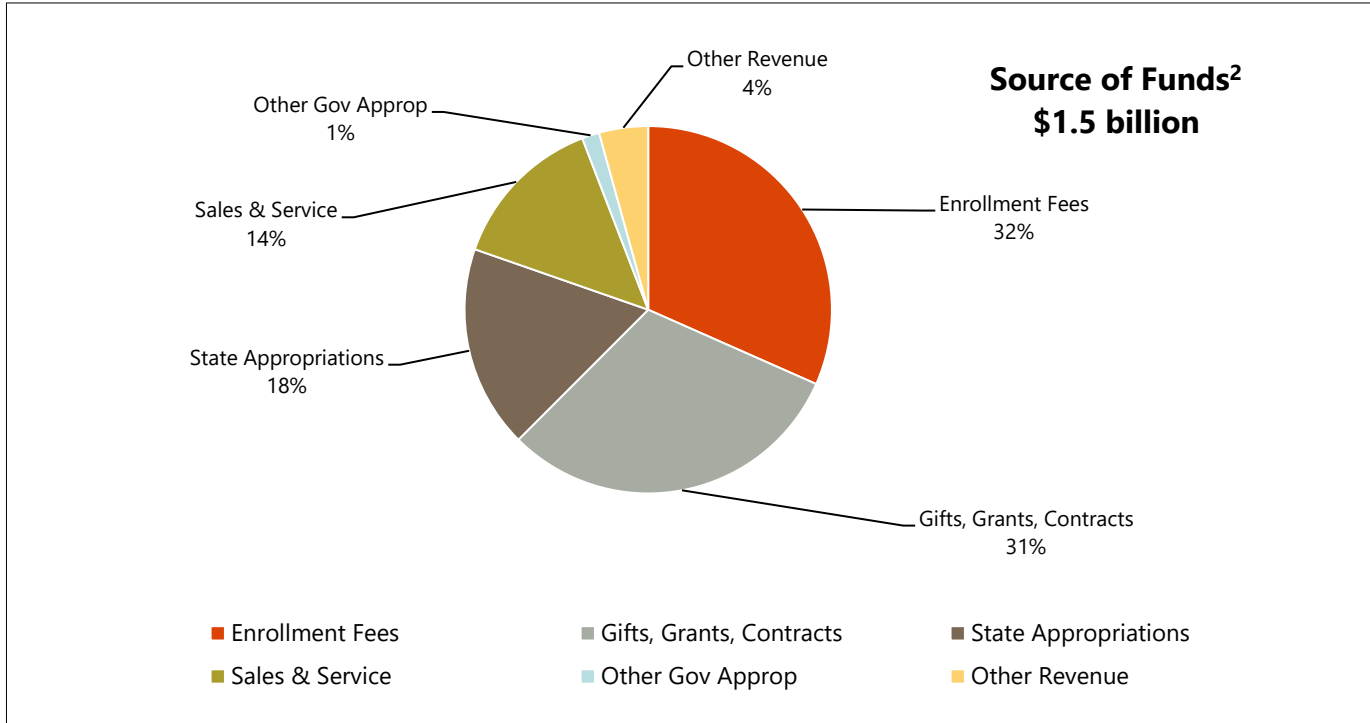


	Page
Table of Contents .....	i
Introduction .....	1
Graphs: Sources and Uses of Funds .....	2
<b>Analysis of Financial Results: Budgeted Operations</b>	
Operating Funds - Summary Balance Sheet .....	3
Operating Funds - Revenue & Expense Statement .....	4
Graphs: Fund Balances .....	5
Education and General Funds	
E&G Overall .....	6
OSU – Corvallis .....	9
OSU – Cascades .....	12
Statewide Public Services	
Agricultural Experiment Stations .....	15
Extension Service .....	18
Forest Research Laboratory .....	21
Outdoor School .....	24
<b>Analysis of Financial Results: Auxiliary Operations</b>	
University Housing & Dining Services .....	27
Student Centers & Activities/Fee Clearing .....	29
Athletics .....	31
Student Health Services & CAPS .....	33
Parking .....	35
Auxiliary Operations at OSU-Cascades .....	37
Miscellaneous Auxiliary Funds .....	39
<b>Analysis of Financial Results: Service Center Operations</b>	
Network & Telecom Services .....	41
Printing and Mailing .....	43
Motor Pool .....	45
Client Services .....	47
Miscellaneous Service Center Funds .....	49
Designated Operations, Gift Funds & Externally Funded Expenditures .....	51
Royalty Funds .....	53
Debt Service .....	54



The following unaudited financial statements have been prepared for internal management purposes, providing a summary of all operating funds and detailing information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Operations, Service Center Operations, and the inclusion of Supplemental Schedules. The report includes fiscal year 2023 balance sheets, operating and cash flow statements, and comparisons with results for fiscal year ending June 30, 2022.

### Sources & Uses of Funds<sup>1</sup>



<sup>1</sup> Plant funds not included

<sup>2</sup> Estimated interfund transactions eliminated

Operating Funds<sup>1</sup>  
**Summary Balance Sheet**  
 Fiscal Years 2023 and 2022  
 (in thousands)

<b>FY2023</b>	<b>Education &amp; General</b>	<b>Statewide Public Services<sup>3</sup></b>	<b>Auxiliary Enterprises</b>	<b>Service Center Departments</b>	<b>Designated Operations</b>	<b>Royalty Funds</b>	<b>Restricted Funds</b>	<b>Total<sup>2</sup></b>
Current Assets	\$ 196,904	\$ 90,687	\$ 7,890	\$ 11,325	\$ 6,999	\$ 21,758	\$ 75,925	\$ 411,488
Non-Current Assets		-	580,017	10,962		-	-	590,980
<b>Total Assets</b>	<b>196,904</b>	<b>90,687</b>	<b>587,907</b>	<b>22,288</b>	<b>6,999</b>	<b>21,758</b>	<b>75,925</b>	<b>1,002,468</b>
Current Liabilities	65,383	27,679	14,191	1,014	2,413	900	59,824	171,402
Non-Current Liabilities	6,767	1,395	364,986	7,604	-	272	7,028	388,052
Fund Balance	124,755	61,613	208,730	13,670	4,587	20,587	9,073	443,014
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 196,904</b>	<b>\$ 90,687</b>	<b>\$ 587,907</b>	<b>\$ 22,288</b>	<b>\$ 6,999</b>	<b>\$ 21,758</b>	<b>\$ 75,925</b>	<b>\$ 1,002,468</b>
<b>FY2022</b>								
Current Assets	\$ 204,416	\$ 81,113	\$ 16,488	\$ 9,859	\$ 6,969	\$ 10,553	\$ 76,496	\$ 405,894
Non-Current Assets	-	-	487,943	11,422	-	-	-	499,364
<b>Total Assets</b>	<b>204,416</b>	<b>81,113</b>	<b>504,431</b>	<b>21,281</b>	<b>6,969</b>	<b>10,553</b>	<b>76,496</b>	<b>905,258</b>
Current Liabilities	68,058	22,732	14,630	1,273	2,465	859	60,193	170,210
Non-Current Liabilities	6,093	1,334	320,442	8,200	-	289	7,222	343,580
Fund Balance	130,264	57,047	169,359	11,808	4,504	9,405	9,081	391,468
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 204,416</b>	<b>\$ 81,113</b>	<b>\$ 504,431</b>	<b>\$ 21,281</b>	<b>\$ 6,969</b>	<b>\$ 10,553</b>	<b>\$ 76,496</b>	<b>\$ 905,258</b>

<sup>1</sup> Plant Funds not included.

<sup>2</sup> Memorandum Only - Interfund eliminations have not been made for certain transactions which are counted in more than one fund, such as internal sales.

<sup>3</sup> Statewide Public Services includes Outdoor School.

Operating Funds<sup>1</sup>  
**Statement of Revenues and Expenses**

Fiscal Year 2023 and 2022  
(in thousands)

<b>FY2023</b>	<b>Education &amp; General</b>	<b>Statewide Public Services<sup>3</sup></b>	<b>Auxiliary Enterprises</b>	<b>Service Center Departments</b>	<b>Designated Operations</b>	<b>Royalty Funds</b>	<b>Restricted Funds</b>	<b>Total<sup>2</sup></b>
Revenues	\$ 694,800	\$ 137,226	\$ 210,348	\$ 29,528	\$ 21,852	\$ 16,927	\$ 494,835	\$ 1,605,515
Expenses	683,438	132,035	218,732	27,844	22,171	2,954	470,518	1,557,692
Net Change from Operations	11,362	5,191	(8,384)	1,684	(319)	13,972	24,317	47,823
Fixed Asset Disposal Gain/(Loss)	-	-	(10)	(16)	-	-	-	(27)
Net Transfers	(16,871)	(625)	(7,733)	207	402	(2,791)	(24,325)	(51,736)
Beginning Fund Balance	130,264	57,047	169,359	11,808	4,504	9,405	9,081	391,468
Fund Additions (Deductions)	-	-	55,498	(13)	-	-	-	55,485
<b>Ending Fund Balance</b>	<b>\$ 124,755</b>	<b>\$ 61,613</b>	<b>\$ 208,730</b>	<b>\$ 13,670</b>	<b>\$ 4,587</b>	<b>\$ 20,587</b>	<b>\$ 9,073</b>	<b>\$ 443,014</b>
<b>FY2022</b>								
Revenues	\$ 639,422	\$ 134,487	\$ 194,218	\$ 28,824	\$ 19,706	\$ 7,580	\$ 456,597	\$ 1,480,833
Expenses	641,928	122,157	198,467	25,091	21,094	4,461	420,376	1,433,573
Net Change from Operations	(2,506)	12,329	(4,249)	3,733	(1,388)	3,120	36,221	47,260
Fixed Asset Disposal Gain/(Loss)	-	-	19	(37)	-	-	-	(18)
Net Transfers	5,613	(2,308)	8,971	172	1,119	(3,005)	(32,872)	(22,309)
Beginning Fund Balance	127,157	47,026	120,330	7,929	4,773	9,290	5,732	322,237
Fund Additions (Deductions)	-	-	44,287	10	-	-	-	44,297
<b>Ending Fund Balance</b>	<b>\$ 130,264</b>	<b>\$ 57,047</b>	<b>\$ 169,359</b>	<b>\$ 11,808</b>	<b>\$ 4,504</b>	<b>\$ 9,405</b>	<b>\$ 9,081</b>	<b>\$ 391,468</b>

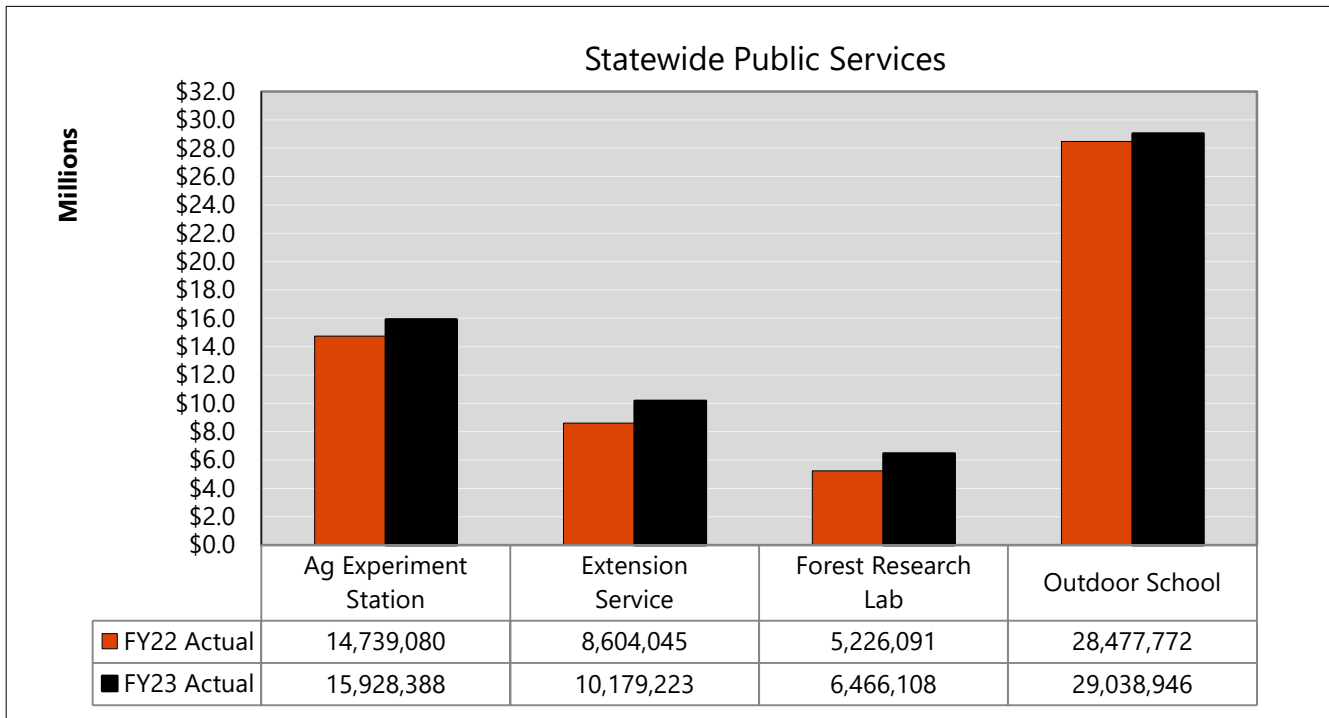
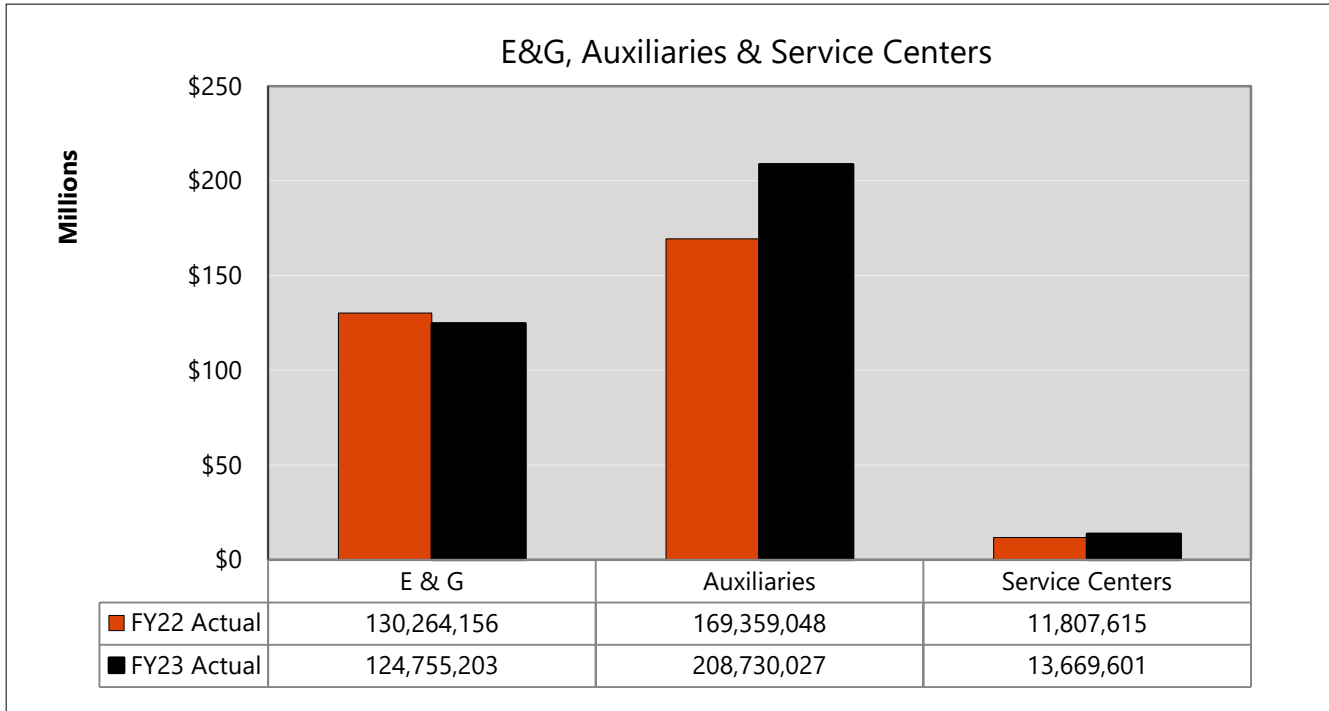
<sup>1</sup> Plant Funds not included.

<sup>2</sup> Memorandum Only - Interfund eliminations have not been made for certain transactions which are counted in more than one fund, such as internal sales.

<sup>3</sup> Statewide Public Services includes Outdoor School

**Fund Balances**

Fiscal Years 2022 and 2023



Balance Sheet  
**Education and General Funds**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 133,105,232	\$ 148,992,835	\$ (15,887,603)	10.7%
Accounts Receivable	50,277,850	43,185,490	7,092,360	16.4%
Allowance for Doubtful Accounts	(6,828,442)	(6,251,529)	(576,912)	9.2%
Inventories	984,852	1,016,731	(31,880)	3.1%
Prepaid Expenses and Deferred Charges	14,179,844	11,986,837	2,193,007	18.3%
Due from Other Funds	5,185,100	5,485,365	(300,265)	5.5%
<b>Total Assets</b>	<b>\$ 196,904,436</b>	<b>\$ 204,415,729</b>	<b>\$ (7,511,292)</b>	<b>3.7%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 8,460,383	\$ 8,770,818	\$ (310,435)	3.5%
Salaries and Wages Payable	2,108,974	2,106,785	2,189	0.1%
Compensated Absence Liability	18,525,729	17,005,394	1,520,335	8.9%
FICA Deferred	-	9,839,508	(9,839,508)	-
Deposits	262,447	266,418	(3,971)	1.5%
Deferred Revenues	36,025,195	30,069,257	5,955,938	19.8%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>65,382,728</b>	<b>68,058,180</b>	<b>(2,675,451)</b>	<b>3.9%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	6,766,504	6,093,393	673,112	11.0%
FICA Deferred	-	-	-	-
<b>Total Liabilities</b>	<b>72,149,233</b>	<b>74,151,572</b>	<b>(2,002,340)</b>	<b>2.7%</b>
<b>Fund Balance</b>	<b>124,755,203</b>	<b>130,264,156</b>	<b>(5,508,953)</b>	<b>4.2%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 196,904,436</b>	<b>\$ 204,415,729</b>	<b>\$ (7,511,292)</b>	<b>3.7%</b>





Statement of Revenues, Expenses, and Other Changes

**Education and General Funds**

For the Twelve Months Ending June 30, 2023 and 2022

	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 520,344,799	\$ 475,758,607	\$ 44,586,192	9.4%
Fee Remissions	(87,464,108)	(73,851,818)	(13,612,290)	18.4%
State Appropriations	166,434,217	158,231,765	8,202,452	5.2%
F&A Rate Recovery	53,615,736	46,510,821	7,104,916	15.3%
Interest Revenues	13,205,326	5,811,930	7,393,397	127.2%
Sales and Services	24,475,700	23,186,897	1,288,803	5.6%
Other Revenues	4,188,411	3,773,565	414,846	11.0%
<b>Total Revenues</b>	<b>694,800,083</b>	<b>639,421,766</b>	<b>55,378,316</b>	<b>8.7%</b>
<b>Expenses</b>				
Total Salaries and OPE	529,384,360	505,512,323	23,872,036	4.7%
Service and Supplies	144,222,086	129,189,602	15,032,484	11.6%
Capital Outlay	6,947,998	4,866,746	2,081,252	42.8%
Student Aid	2,883,169	2,359,106	524,063	22.2%
<b>Total Expenses</b>	<b>683,437,612</b>	<b>641,927,777</b>	<b>41,509,834</b>	<b>6.5%</b>
Net Change From Operations	11,362,470.78	(2,506,011)	13,868,482	553.4%
Transfers In	226,838,261	240,136,786	(13,298,525)	5.5%
Transfers Out	(243,709,684)	(234,523,857)	(9,185,827)	3.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,508,953)</b>	<b>3,106,918</b>	<b>(8,615,870)</b>	<b>277.3%</b>
Beginning Fund Balance	130,264,156	127,157,238	3,106,918	2.4%
<b>Ending Fund Balance</b>	<b>\$ 124,755,203</b>	<b>\$ 130,264,156</b>	<b>\$ (5,508,953)</b>	<b>4.2%</b>

Statement of Cash Flows  
**Education and General Funds**  
 For the Twelve Months Ending June 30, 2023

**Beginning Cash as of July 1, 2022** \$ 148,992,835

**Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2022	June 2023	Change
<b>Assets</b>			
Accounts Receivable (Net)	\$ 36,933,961	\$ 43,449,409	\$ (6,515,448)
Inventories	1,016,731	984,852	31,880
Prepaid Expenses and Deferred Charges	11,986,837	14,179,844	(2,193,007)
Due From Other Funds	5,485,365	5,185,100	300,265
<b>Liabilities</b>			
Accounts Payable	8,770,818	8,460,383	(310,435)
Salaries and Wages Payable	2,106,785	2,108,974	2,189
Compensated Absence Liabilities (Long/Short)	23,098,786	25,292,233	2,193,447
Deposits	266,418	262,447	(3,971)
Due to Other Funds	-	-	-
Deferred Revenues	30,069,257	36,025,195	5,955,938
FICA Deferred (Long/Short)	9,839,508	-	(9,839,508)
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<u><b>(10,378,650)</b></u>

**Cash Provided (Used) by Operating Activities**

<b>Revenues</b>			
Enrollment Fees			\$ 520,344,799
Fee Remissions			(87,464,108)
State Appropriations			166,434,217
F&A Rate Recovery			53,615,736
Interest Income			13,205,326
Sales and Services			24,475,700
Other Revenue			4,188,411
<b>Expenses</b>			
Total Salaries and OPE			(529,384,360)
Service and Supplies			(144,222,086)
Capital Outlay			(6,947,998)
Student Aid			(2,883,169)
Net Transfers			(16,871,423)
<b>Total Cash Provided (Used) by Operating Activities</b>			<u><b>(5,508,953)</b></u>
<b>Ending Cash as of June 30, 2023</b>			<u><u><b>\$ 133,105,232</b></u></u>

Balance Sheet  
**Education and General Funds - Corvallis**

As of June 30, 2023	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 126,995,176	\$ 146,695,336	\$ (19,700,161)	13.4%
Accounts Receivable	49,522,007	42,667,734	6,854,273	16.1%
Allowance for Doubtful Accounts	(6,728,590)	(6,178,498)	(550,092)	8.9%
Inventories	979,759	1,011,388	(31,629)	3.1%
Prepaid Expenses and Deferred Charges	14,165,106	11,986,637	2,178,469	18.2%
Due from Other Funds	5,185,100	5,485,365	(300,265)	5.5%
<b>Total Assets</b>	<b>190,118,558</b>	<b>\$ 201,667,963</b>	<b>\$ (11,549,406)</b>	<b>5.7%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 8,334,173	\$ 8,625,012	\$ (290,840)	3.4%
Salaries and Wages Payable	2,108,974	2,106,785	2,189	0.1%
Compensated Absence Liability	18,525,729	17,005,394	1,520,335	8.9%
FICA Deferred	-	9,839,508	(9,839,508)	-
Deposits	262,447	266,418	(3,971)	1.5%
Deferred Revenues	35,128,072	29,519,814	5,608,258	19.0%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>64,359,395</b>	<b>67,362,931</b>	<b>(3,003,536)</b>	<b>4.5%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	6,766,504	6,093,393	673,112	11.0%
FICA Deferred	-	-	-	-
<b>Total Liabilities</b>	<b>71,125,899</b>	<b>73,456,323</b>	<b>(2,330,424)</b>	<b>3.2%</b>
<b>Fund Balance</b>	<b>118,992,659</b>	<b>128,211,640</b>	<b>(9,218,981)</b>	<b>7.2%</b>
<b>Total Liabilities and Fund Balance</b>	<b>190,118,558</b>	<b>\$ 201,667,963</b>	<b>\$ (11,549,405)</b>	<b>5.7%</b>

Statement of Revenues, Expenses, and Other Changes

**Education and General Funds - Corvallis**

For the Twelve Months Ending June 30, 2023 and 2022

	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 504,082,566	\$ 461,768,906	\$ 42,313,660	9.2%
Fee Remissions	(84,955,923)	(71,708,653)	(13,247,270)	18.5%
State Appropriations	157,409,809	149,522,391	7,887,418	5.3%
F&A Rate Recovery	53,615,736	46,510,821	7,104,916	15.3%
Interest Revenues	13,205,251	5,811,813	7,393,438	127.2%
Sales and Services	24,372,813	23,091,357	1,281,456	5.5%
Other Revenues	4,137,430	3,740,645	396,784	10.6%
<b>Total Revenues</b>	<b>671,867,682</b>	<b>618,737,280</b>	<b>53,130,402</b>	<b>8.6%</b>
<b>Expenses</b>				
Total Salaries and OPE	509,494,882	487,291,386	22,203,496	4.6%
Service and Supplies	140,579,359	125,745,162	14,834,197	11.8%
Capital Outlay	6,920,966	4,814,543	2,106,423	43.8%
Student Aid	2,700,063	2,299,772	400,290	17.4%
<b>Total Expenses</b>	<b>659,695,270</b>	<b>620,150,863</b>	<b>39,544,407</b>	<b>6.4%</b>
Net Change From Operations	12,172,412	(1,413,583)	13,585,996	961.1%
Transfers In	221,371,959	237,659,925	(16,287,966)	6.9%
Transfers Out	(242,763,353)	(233,580,764)	(9,182,589)	3.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(9,218,981)</b>	<b>2,665,578</b>	<b>(11,884,559)</b>	<b>445.9%</b>
Beginning Fund Balance	128,211,640	125,546,062.22	2,665,578	2.1%
<b>Ending Fund Balance</b>	<b>\$ 118,992,659</b>	<b>128,211,639.74</b>	<b>\$ (9,218,981)</b>	<b>7.2%</b>

Statement of Cash Flows  
**Education and General Funds - Corvallis**

For the Twelve Months Ending June 30, 2023

**Beginning Cash as of July 1, 2022** \$ 146,695,336

**Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2022	June 2023	Change	
<b>Assets</b>				
Accounts Receivable (Net)	\$ 36,489,237	\$ 42,793,417	\$ (6,304,181)	
Inventories	1,011,388	979,759	31,629	
Prepaid Expenses & Deferred Charges	11,986,637	14,165,106	(2,178,469)	
Due From Other Funds	5,485,365	5,185,100	300,265	
<b>Liabilities</b>				
Accounts Payable	8,625,012	8,334,173	(290,840)	
Salaries and Wages Payable	2,106,785	2,108,974	2,189	
Compensated Absence Liabilities (Long/Short)	23,098,786	25,292,233	2,193,447	
Deposits	266,418	262,447	(3,971)	
Due to Other Funds	29,519,814	35,128,072	5,608,258	
Deferred Revenues	-	-	-	
FICA Deferred (Long/Short)	9,839,508	-	(9,839,508)	
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>				<u><b>(10,481,180)</b></u>

**Cash Provided (Used) by Operating Activities**

<b>Revenues</b>				
Enrollment Fees			\$ 504,082,566	
Fee Remissions			(84,955,923)	
State Appropriations			157,409,809	
F&A Rate Recovery			53,615,736	
Interest Income			13,205,251	
Sales and Services			24,372,813	
Other Revenue			4,137,430	
<b>Expenses</b>				
Total Salaries and OPE			(509,494,882)	
Service and Supplies			(140,579,359)	
Capital Outlay			(6,920,966)	
Student Aid			(2,700,063)	
Net Transfers			(21,391,394)	
<b>Total Cash Provided (Used) by Operating Activities</b>				<u><b>(9,218,981)</b></u>
<b>Ending Cash as of June 30, 2023</b>				<u><u><b>\$ 126,995,176</b></u></u>

Balance Sheet  
Education and General Funds - Cascades

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 6,110,056	\$ 2,297,498	\$ 3,812,558	165.9%
Accounts Receivable	755,843	517,756	238,087	46.0%
Allowance for Doubtful Accounts	(99,851)	(73,031)	(26,820)	36.7%
Inventories	5,092	5,343	(251)	4.7%
Prepaid Expenses and Deferred Charges	14,738	200	14,538	7269.2%
<b>Total Assets</b>	<b>\$ 6,785,879</b>	<b>\$ 2,747,766</b>	<b>\$ 4,038,113</b>	<b>147.0%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 126,211	\$ 145,806	\$ (19,595)	13.4%
Deferred Revenues	897,123	549,443	347,680	63.3%
<b>Total Liabilities</b>	<b>1,023,334</b>	<b>695,249</b>	<b>328,085</b>	<b>47.2%</b>
<b>Fund Balance</b>	<b>5,762,545</b>	<b>2,052,516</b>	<b>3,710,028</b>	<b>180.8%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,785,879</b>	<b>\$ 2,747,766</b>	<b>\$ 4,038,113</b>	<b>147.0%</b>

Statement of Revenues, Expenses, and Other Changes

**Education and General Funds - Cascades**

For the Twelve Months Ending June 30, 2023 and 2022

	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 16,262,233	\$ 13,989,702	\$ 2,272,532	16.2%
Fee Remissions	(2,508,185)	(2,143,165)	(365,020)	17.0%
State Appropriations	9,024,408	8,709,374	315,034	3.6%
Interest Revenues	75	116	(41)	35.5%
Sales and Services	102,887	95,540	7,347	7.7%
Other Revenues	50,982	32,920	18,062	54.9%
<b>Total Revenues</b>	<b>22,932,401</b>	<b>20,684,487</b>	<b>2,247,914</b>	<b>10.9%</b>
<b>Expenses</b>				
Total Salaries and OPE	19,889,478	18,220,937	1,668,540	9.2%
Service and Supplies	3,642,727	3,444,440	198,287	5.8%
Capital Outlay	27,032	52,203	(25,172)	48.2%
Student Aid	183,106	59,334	123,772	208.6%
<b>Total Expenses</b>	<b>23,742,342</b>	<b>21,776,914</b>	<b>1,965,428</b>	<b>9.0%</b>
Net Change From Operations	(809,942)	(1,092,428)	282,486	25.9%
Transfers In	5,466,302	2,476,861	2,989,441	120.7%
Transfers Out	(946,332)	(943,093)	(3,238)	0.3%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>3,710,028</b>	<b>441,340</b>	<b>3,268,688</b>	<b>740.6%</b>
Beginning Fund Balance	2,052,516	1,611,176	441,340	27.4%
<b>Ending Fund Balance</b>	<b>\$ 5,762,545</b>	<b>\$ 2,052,516</b>	<b>\$ 3,710,028</b>	<b>180.8%</b>

Statement of Cash Flows  
**Education and General Funds - Cascades**

For the Twelve Months Ending June 30, 2023

**Beginning Cash as of July 1, 2022** **\$ 2,297,498**

**Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2022	June 2023	Change	
<b>Assets</b>				
Accounts Receivable (Net)	\$ 444,724	\$ 655,992	\$ (211,268)	
Inventories	5,343	5,092	251	
Prepaid Expenses and Deferred Charges	200	14,738	(14,538)	
<b>Liabilities</b>				
Accounts Payable	145,806	126,211	(19,595)	
Deferred Revenues	549,443	897,123	347,680	
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>				<b>102,529</b>

**Cash Provided (Used) by Operating Activities**

<b>Revenues</b>				
Enrollment Fees			\$ 16,262,233	
Fee Remissions			(2,508,185)	
State Appropriations			9,024,408	
Interest Income			75	
Sales and Services			102,887	
Other Revenue			50,982	
<b>Expenses</b>				
Total Salaries and OPE			(19,889,478)	
Service and Supplies			(3,642,727)	
Capital Outlay			(27,032)	
Student Aid			(183,106)	
Net Transfers			4,519,970	
<b>Total Cash Provided (Used) by Operating Activities</b>				<b>3,710,028</b>
<b>Ending Cash as of June 30, 2022</b>				<b>\$ 6,110,056</b>





Balance Sheet  
Statewide Operations  
**Agricultural Experiment Station**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 18,404,941	\$ 16,285,247	\$ 2,119,694	13.0%
Accounts Receivable	468,289	478,022	(9,733)	2.0%
Prepaid Expenses and Deferred Charges	101,553	84,599	16,954	20.0%
<b>Total Assets</b>	<b>\$ 18,974,783</b>	<b>\$ 16,847,869</b>	<b>\$ 2,126,915</b>	<b>12.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 1,106,346	\$ 249,222	\$ 857,125	343.9%
Compensated Absence Liability	1,421,058	1,369,054	52,004	3.8%
Deferred Revenues	(49)	(49)	-	0.0%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>2,527,356</b>	<b>1,618,227</b>	<b>909,129</b>	<b>56.2%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	519,040	490,561	28,479	5.8%
<b>Total Liabilities</b>	<b>3,046,396</b>	<b>2,108,788</b>	<b>937,608</b>	<b>44.5%</b>
<b>Fund Balance</b>	<b>15,928,388</b>	<b>14,739,080.41</b>	<b>1,189,307</b>	<b>8.1%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 18,974,783</b>	<b>\$ 16,847,869</b>	<b>\$ 2,126,915</b>	<b>12.6%</b>



Statement of Revenues, Expenses, and Other Changes  
Statewide Operations  
**Agricultural Experiment Station**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 41,146,375	\$ 42,212,790	\$ (1,066,415)	2.5%
Other Governmental Appropriations	\$ 3,997,361	\$ 4,640,114	(642,753)	13.9%
Interest Revenues	\$ -	\$ 166	(166)	-
Sales and Services	\$ 3,848,632	\$ 4,157,445	(308,813)	7.4%
Other Revenues	\$ 71,652	\$ 167,681	(96,029)	57.3%
<b>Total Revenues</b>	<b>49,064,019</b>	<b>51,178,196</b>	<b>(2,114,176)</b>	<b>4.1%</b>
<b>Expenses</b>				
Total Salaries and OPE	33,808,928	32,935,247	873,681	2.7%
Service and Supplies	10,721,010	9,830,864	890,145	9.1%
Capital Outlay	2,304,220	802,057	1,502,163	187.3%
<b>Total Expenses</b>	<b>46,834,158</b>	<b>43,568,168</b>	<b>3,265,989</b>	<b>7.5%</b>
Net Change From Operations	2,229,862	7,610,027	(5,380,166)	70.7%
Transfers In	3,136,465	5,232,242	(2,095,777)	40.1%
Transfers Out	(4,177,020)	(8,000,900)	3,823,880	47.8%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,189,307</b>	<b>4,841,370</b>	<b>(3,652,062)</b>	<b>75.4%</b>
Beginning Fund Balance	<b>14,739,080</b>	<b>9,897,711</b>	<b>4,841,370</b>	<b>48.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 15,928,388</b>	<b>14,739,080</b>	<b>\$ 1,189,307</b>	<b>8.1%</b>

Statement of Cash Flows  
Statewide Operations  
**Agricultural Experiment Station**  
For the Twelve Months Ending June 30, 2023

<b>Beginning Cash as of July 1, 2022</b>		<u><b>\$ 16,285,247</b></u>	
<b>Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			
	<u>June 2022</u>	<u>June 2023</u>	<u>Change</u>
<b>Assets</b>			
Accounts Receivable	\$ 478,022	\$ 468,289	\$ 9,733
Prepaid Expenses and Deferred Charges	84,599	101,553	(16,954)
<b>Liabilities</b>			
Accounts Payable	249,222	1,106,346	857,125
Liability for Compensated Absences	1,859,615	1,940,098	80,483
Deferred Revenues	(49)	(49)	-
Due to Other Funds	-	-	-
			<u>                    </u>
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<u><b>930,386</b></u>
<b>Cash Provided (Used) by Operating Activities</b>			
<b>Revenues</b>			
State Appropriations			\$ 41,146,375
Other Governmental Appropriations			3,997,361
Interest Income			-
Sales and Services			3,848,632
Other Revenue			71,652
<b>Expenses</b>			
Total Salaries and OPE			(33,808,928)
Service and Supplies			(10,721,010)
Capital Outlay			(2,304,220)
Net Transfers			(1,040,554)
			<u>                    </u>
<b>Total Cash Provided (Used) by Operating Activities</b>			<u><b>1,189,307</b></u>
<b>Cash as of June 30, 2023</b>			<u><u><b>\$ 18,404,941</b></u></u>



Balance Sheet  
Statewide Operations  
**Extension Service**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 9,839,150	\$ 8,763,782	\$ 1,075,368	12.3%
Accounts Receivable	3,323,232	2,564,916	758,316	29.6%
Inventories	131,763	98,357	33,406	34.0%
Prepaid Expenses and Deferred Charges	124,431	82,347	42,084	51.1%
<b>Total Assets</b>	<b>\$ 13,418,577</b>	<b>\$ 11,509,402</b>	<b>\$ 1,909,174</b>	<b>16.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 405,069	\$ 166,475	\$ 238,594	143.3%
Compensated Absence Liability	2,051,445	2,005,343	46,102	2.3%
Deposits	11,878	9,128	2,750	30.1%
Deferred Revenues	21,674	5,854	15,820	270.2%
<b>Total Current Liabilities</b>	<b>2,490,065</b>	<b>2,186,800</b>	<b>303,265</b>	<b>13.9%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	749,288	718,557	30,731	4.3%
<b>Total Liabilities</b>	<b>3,239,354</b>	<b>2,905,357</b>	<b>333,996</b>	<b>11.5%</b>
<b>Fund Balance</b>	<b>10,179,223</b>	<b>8,604,045</b>	<b>1,575,178</b>	<b>18.3%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 13,418,577</b>	<b>\$ 11,509,402</b>	<b>\$ 1,909,174</b>	<b>16.6%</b>



Statement of Revenues, Expenses, and Other Changes  
 Statewide Operations  
**Extension Service**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 31,889,139	\$ 29,677,801	\$ 2,211,338	7.5%
Other Governmental Appropriations	18,193,311	17,891,234	302,077	1.7%
Sales and Services	1,837,576	1,310,254	527,323	40.2%
Other Revenues	565,029	448,611	116,418	26.0%
<b>Total Revenues</b>	<b>52,485,055</b>	<b>49,327,900</b>	<b>3,157,155</b>	<b>6.4%</b>
<b>Expenses</b>				
Total Salaries and OPE	41,726,542	39,677,045	2,049,497	5.2%
Service and Supplies	9,255,110	7,335,681	1,919,428	26.2%
Capital Outlay	359,510	8,380	351,130	4190.1%
Student Aid	24	-	24	-
<b>Total Expenses</b>	<b>51,341,185</b>	<b>47,021,106</b>	<b>4,320,079</b>	<b>9.2%</b>
Net Change From Operations	1,143,870	2,306,794	(1,162,924)	50.4%
Transfers In	3,489,178	3,565,936	(76,757)	2.2%
Transfers Out	(3,057,870)	(3,100,772)	42,902	1.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,575,178</b>	<b>2,771,957</b>	<b>(1,196,779)</b>	<b>43.2%</b>
Beginning Fund Balance	<b>8,604,045</b>	<b>5,832,088</b>	<b>2,771,957</b>	<b>47.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 10,179,223</b>	<b>\$ 8,604,045</b>	<b>\$ 1,575,178</b>	<b>18.3%</b>

Statement of Cash Flows  
Statewide Operations  
**Extension Service**  
For the Twelve Months Ending June 30, 2023

**Beginning Cash as of July 1, 2022** \$ 8,763,782

**Net Cash Provided (Used) by Changes in Assets and Liabilities**

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	<u>June 2022</u>	<u>June 2023</u>	<u>Change</u>
<b>Assets</b>			
Accounts Receivable	\$ 2,564,916	\$ 3,323,232	\$ (758,316)
Inventories	98,357	131,763	(33,406)
Prepaid Expenses and Deferred Charges	82,347	124,431	(42,084)
<b>Liabilities</b>			
Accounts Payable	166,475	405,069	238,594
Liability for Compensated Absences	2,723,900	2,800,733	76,833
Deposits	9,128	11,878	2,750
Deferred Revenues	5,854	21,674	<u>15,820</u>
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<u><b>(499,810)</b></u>

**Cash Provided (Used) by Operating Activities**

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<b>Revenue</b>			
State Appropriations		\$ 31,889,139	
Other Governmental Appropriations		18,193,311	
Sales & Services		1,837,576	
Other Revenue		565,029	
<b>Expense</b>			
Total Salaries and OPE		(41,726,542)	
Service and Supplies		(9,255,110)	
Capital Outlay		(359,510)	
Student Aid		(24)	
Net Transfers		<u>431,308</u>	
<b>Total Cash Provided (Used) by Operating Activities</b>			<u><b>1,575,178</b></u>
<b>Cash as of June 30, 2023</b>			<u><u><b>\$ 9,839,150</b></u></u>

Balance Sheet  
 Statewide Operations  
**Forest Research Laboratory**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 6,933,188	\$ 5,967,185	\$ 966,003	16.2%
Accounts Receivable	31,294	20,050	11,244	56.1%
Prepaid Expenses and Deferred Charges	4,152	18,586	(14,434)	77.7%
<b>Total Assets</b>	<b>\$ 6,968,634</b>	<b>\$ 6,005,821</b>	<b>\$ 962,813</b>	<b>16.0%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 28,956	\$ 306,256	\$ (277,300)	90.5%
Compensated Absence Liability	346,874	348,573	(1,698)	0.5%
<b>Total Current Liabilities</b>	<b>375,831</b>	<b>654,829</b>	<b>(278,998)</b>	<b>42.6%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	126,696	124,901	1,795	1.4%
<b>Total Liabilities</b>	<b>502,526</b>	<b>779,730</b>	<b>(277,203)</b>	<b>35.6%</b>
<b>Fund Balance</b>	<b>6,466,108</b>	<b>5,226,091</b>	<b>1,240,017</b>	<b>23.7%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,968,634</b>	<b>\$ 6,005,821</b>	<b>\$ 962,813</b>	<b>16.0%</b>



Statement of Revenues, Expenses, and Other Changes  
Statewide Operations  
**Forest Research Laboratory**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 6,168,695	\$ 5,926,784	\$ 241,911	4.1%
Other Governmental Appropriations	1,064,912	296,778	768,134	258.8%
Transfers From State Agencies	3,639,793	3,005,061	634,732	21.1%
Sales & Services	87,606	41,858	45,748	109.3%
Other Revenues	2,823	581	2,242	386.1%
<b>Total Revenues</b>	<b>10,963,829</b>	<b>9,271,062</b>	<b>1,692,767</b>	<b>18.3%</b>
<b>Expenses</b>				
Total Salaries and OPE	7,506,336	6,570,214	936,122	14.2%
Service and Supplies	2,042,456	2,358,505	(316,049)	13.4%
Capital Outlay	175,857	318,362	(142,505)	44.8%
<b>Total Expenses</b>	<b>9,724,648</b>	<b>9,247,081</b>	<b>477,568</b>	<b>5.2%</b>
Net Change From Operations	1,239,180	23,981	1,215,199	5067.3%
Transfers In	1,835,376	4,520,060	(2,684,684)	59.4%
Transfers Out	(1,834,540)	(4,524,310)	2,689,770	59.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,240,017</b>	<b>19,731</b>	<b>1,220,285</b>	<b>6184.5%</b>
Beginning Fund Balance	5,226,091	5,206,360	19,731	0.4%
<b>Ending Fund Balance</b>	<b>\$ 6,466,108</b>	<b>\$ 5,226,091</b>	<b>\$ 1,240,017</b>	<b>23.7%</b>



Statement of Cash Flows  
Statewide Operations  
**Forest Research Laboratory**  
For the Twelve Months Ending June 30, 2023

<b>Beginning Cash as of July 1, 2022</b>				<b><u>\$ 5,967,185</u></b>
<b><u>Net Cash Provided (Used) by Changes in Assets and Liabilities</u></b>				
	<b><u>June 2022</u></b>	<b><u>June 2023</u></b>	<b><u>Change</u></b>	
<b>Assets</b>				
Accounts Receivable	\$ 20,050	\$ 31,294	\$ (11,244)	
Prepaid Expenses and Deferred Charges	18,586	4,152	14,434	
<b>Liabilities</b>				
Accounts Payable	306,256	28,956	(277,300)	
Liability for Compensated Absences	473,474	473,570	96	
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>				<b><u>(274,014)</u></b>
<b><u>Cash Provided (Used) by Operating Activities</u></b>				
<b>Revenue</b>				
State Appropriations			\$ 6,168,695	
Other Governmental Appropriations			1,064,912	
Transfers From State Agencies			3,639,793	
Sales and Services			87,606	
Other Revenue			2,823	
<b>Expense</b>				
Total Salaries and OPE			(7,506,336)	
Service and Supplies			(2,042,456)	
Capital Outlay			(175,857)	
Net Transfers			837	
<b>Total Cash Provided (Used) by Operating Activities</b>				<b><u>1,240,017</u></b>
<b>Cash as of June 30, 2023</b>				<b><u><u>\$ 6,933,188</u></u></b>



Balance Sheet  
Statewide Operations  
**Outdoor School**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 51,312,088	\$ 46,727,376	\$ 4,584,712	9.8%
Accounts Receivable	-	-	-	-
Prepaid Expenses and Deferred Charges	12,512	22,629	(10,117)	44.7%
<b>Total Assets</b>	<b>\$ 51,324,600</b>	<b>\$ 46,750,005</b>	<b>\$ 4,574,595</b>	<b>9.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 22,285,654	\$ 18,272,233	\$ 4,013,421	22.0%
Compensated Absence Liability	-	-	-	-
<b>Total Current Liabilities</b>	<b>22,285,654</b>	<b>18,272,233</b>	<b>4,013,421</b>	<b>22.0%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	-	-	-	-
<b>Total Liabilities</b>	<b>22,285,654</b>	<b>18,272,233</b>	<b>4,013,421</b>	<b>22.0%</b>
<b>Fund Balance</b>	<b>29,038,946</b>	<b>28,477,772</b>	<b>561,174</b>	<b>2.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 51,324,600</b>	<b>\$ 46,750,005</b>	<b>\$ 4,574,595</b>	<b>9.8%</b>



Statement of Revenues, Expenses, and Other Changes  
Statewide Operations  
**Outdoor School**

For the twelve months ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenue</b>				
State Appropriations	\$ 24,709,364	\$ 24,709,364	\$ -	0.0%
Other Governmental Appropriations	-	-	-	-
Transfers From State Agencies	-	-	-	-
Sales & Services	-	-	-	-
Other Revenues	3,772	-	3,772	-
<b>Total Revenue</b>	<b>\$ 24,713,136</b>	<b>\$ 24,709,364</b>	<b>\$ 3,772</b>	<b>0.0%</b>
<b>Expenses</b>				
Total Salaries and OPE	\$ 1,174,285	\$ 1,101,003	\$ 73,281	6.7%
Service and Supplies	22,948,507	21,220,044	1,728,463	8.1%
Capital Outlay	12,170	-	12,170	-
<b>Total Expenses</b>	<b>24,134,961</b>	<b>22,321,047</b>	<b>1,813,914</b>	<b>8.1%</b>
Net Change From Operations	578,174	2,388,317	(1,810,143)	75.8%
Transfers In	-	-	-	-
Transfers Out	(17,000)	-	(17,000)	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>561,174</b>	<b>2,388,317</b>	<b>(1,827,143)</b>	<b>76.5%</b>
<b>Beginning Fund Balance</b>	<b>28,477,772</b>	<b>26,089,455</b>	<b>2,388,317</b>	<b>9.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 29,038,946</b>	<b>\$ 28,477,772</b>	<b>\$ 561,174</b>	<b>2.0%</b>

Fiscal year ending June 30, 2023



Statement of Cash Flows

Statewide Operations

**Outdoor School**

For the Twelve Months Ending June 30, 2023

**Beginning Cash as of July 1, 2022** \$ 46,727,376

**Net Cash Provided (Used) by Changes in Assets and Liabilities**

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	<u>June 2022</u>	<u>June 2023</u>	<u>Change</u>
<b>Assets</b>			
Accounts Receivable	\$ -	\$ -	\$ -
Prepaid Expenses and Deferred Charges	22,629	12,512	10,117
<b>Liabilities</b>			
Accounts Payable	18,272,233	22,285,654	4,013,421
Liability for Compensated Absences	-	-	-
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<u><u>4,023,538</u></u>

**Cash Provided (Used) by Operating Activities**

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<b>Revenue</b>			
State Appropriations			\$ 24,709,364
Other Governmental Appropriations			-
Transfers From State Agencies			-
Sales & Services			-
Other Revenue			3,772
<b>Expense</b>			
Total Salaries and OPE			(1,174,285)
Service and Supplies			(22,948,507)
Capital Outlay			(12,170)
Net Transfers			(17,000)
<b>Total Cash Provided (Used) by Operating Activities</b>			<u><u>561,174</u></u>

**Cash as of June 30, 2023** \$ 51,312,088

Balance Sheet  
**Auxiliary Funds - University Housing & Dining Services**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 25,267,817	\$ 20,402,867	\$ 4,864,949	23.8%
Accounts Receivable	2,830,967	2,607,510	223,457	8.6%
Allowance for Doubtful Accounts	(327,486)	(340,236)	12,750	3.7%
Inventories	406,646	272,097	134,549	49.4%
Prepaid Expenses	387,538	846,441	(458,903)	54.2%
<b>Total Current Assets</b>	<b>28,565,481</b>	<b>23,788,679</b>	<b>4,776,802</b>	<b>20.1%</b>
<b>Non-Current Assets</b>				
Fixed Assets	254,907,140	243,308,570	11,598,570	4.8%
Accumulated Depreciation	(110,635,388)	(104,312,886)	(6,322,502)	6.1%
<b>Total Non-Current Assets</b>	<b>144,271,752</b>	<b>138,995,684</b>	<b>5,276,068</b>	<b>3.8%</b>
<b>Total Assets</b>	<b>\$ 172,837,233</b>	<b>\$ 162,784,363</b>	<b>\$ 10,052,870</b>	<b>6.2%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 4,790,546	\$ 1,870,907	\$ 2,919,638	156.1%
Compensated Absence Liability	882,046	874,306	7,740	0.9%
Deferred Revenues	1,729,154	3,016,136	(1,286,981)	42.7%
Deposits	23,598	29,056	(5,458)	18.8%
Current Portion of Premium/Discount	-	-	-	-
Current Portion of Long-Term Liabilities	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,425,345</b>	<b>5,790,405</b>	<b>1,634,939</b>	<b>28.2%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	120,286,132	126,724,015	(6,437,883)	5.1%
Compensated Absence Liability	322,167	313,282	8,884	2.8%
Premium/Discount	1,044,261	1,101,215	(56,954)	5.2%
<b>Total Non-Current Liabilities</b>	<b>121,652,559</b>	<b>128,138,513</b>	<b>(6,485,954)</b>	<b>5.1%</b>
<b>Total Liabilities</b>	<b>129,077,904</b>	<b>133,928,918</b>	<b>(4,851,014)</b>	<b>3.6%</b>
<b>Fund Balance</b>	<b>43,759,330</b>	<b>28,855,445</b>	<b>14,903,885</b>	<b>51.7%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 172,837,233</b>	<b>\$ 162,784,363</b>	<b>\$ 10,052,870</b>	<b>6.2%</b>
<b>Working Capital</b>				
Current Assets	\$ 28,565,481	\$ 23,788,679	\$ 4,776,802	20.1%
Less: Current Liabilities	7,425,345	5,790,405	(1,634,939)	28.2%
<b>End of Period Working Capital</b>	<b>\$ 21,140,136</b>	<b>\$ 17,998,274</b>	<b>\$ 3,141,863</b>	<b>17.5%</b>

-Cash includes cash restricted for plant funds.



Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - University Housing & Dining Services**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Interest Revenue	\$ 553,352	\$ 103,699	\$ 449,653	433.6%
Sales and Services	76,828,398	67,514,378	9,314,020	13.8%
Other Revenue	65,799	37,604	28,195	75.0%
Internal Sales	2,299,940	1,087,810	1,212,130	111.4%
<b>Total Revenues</b>	<b>79,747,489</b>	<b>68,743,491</b>	<b>11,003,998</b>	<b>16.0%</b>
<b>Expenses</b>				
Total Salaries and OPE	28,981,301	24,430,007	4,551,293	18.6%
Service and Supplies	34,597,197	27,255,798	7,341,399	26.9%
Depreciation	6,136,668	6,037,895	98,773	1.6%
<b>Total Expenses</b>	<b>69,715,165</b>	<b>57,723,700</b>	<b>11,991,465</b>	<b>20.8%</b>
Net Change From Operations	10,032,323	11,019,791	(987,468)	9.0%
Fixed Asset Disposal Gain/(Loss)	-	(477)	477	-
Transfers In	31,233,398	21,488,937	9,744,461	45.3%
Transfers Out	(40,452,116)	(17,235,006)	(23,217,110)	134.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>813,605</b>	<b>15,273,245</b>	<b>(14,459,640)</b>	<b>94.7%</b>
Beginning Operations Fund Balance	29,720,017	19,702,221	10,017,796	50.8%
NIP Change in Fixed Assets	10,645,499	13,967,041	(3,321,542)	23.8%
Fund Additions/Deductions for Internal Loans	(817,435)	(19,222,489)	18,405,054	95.7%
<b>Ending Fund Balance From Operations</b>	<b>\$ 40,361,686</b>	<b>\$ 29,720,017</b>	<b>\$ 10,641,669</b>	<b>35.8%</b>
Beginning Plant Fund Balance	(864,572)	86,986	(951,558)	1093.9%
Plant Revenue - Interest	-	1,127	(1,127)	-
Sales and Service Revenue	-	0	(0)	-
Gifts, Grants and Contracts	6,500,000	-	6,500,000	-
Other Revenue	(500)	-	(500)	-
Expenses	(13,450,910)	(20,687,619)	7,236,709	35.0%
Transfers In	16,400,293	20,396,622	(3,996,329)	19.6%
Transfers Out	(5,186,667)	(661,689)	(4,524,978)	683.9%
<b>Ending Plant Fund Balance</b>	<b>\$ 3,397,644</b>	<b>\$ (864,572)</b>	<b>\$ 4,262,216</b>	<b>493.0%</b>

## Balance Sheet

**Auxiliary Funds - Student Centers & Activities/Fee Clearing**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 46,215,237	\$ 43,368,166	\$ 2,847,071	6.6%
Accounts Receivable	648,221	703,393	(55,172)	7.8%
Allowance for Doubtful Accounts	(83,071)	(95,509)	12,438	13.0%
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	45,902	28,229	17,673	62.6%
Due From Other Funds	-	-	-	-
<b>Total Current Assets</b>	<b>46,826,289</b>	<b>44,004,279</b>	<b>2,822,011</b>	<b>6.4%</b>
<b>Non-Current Assets</b>				
Fixed Assets	137,948,265	134,996,079	2,952,185	2.2%
Accumulated Depreciation	(53,361,039)	(50,489,786)	(2,871,252)	5.7%
<b>Total Non-Current Assets</b>	<b>84,587,226</b>	<b>84,506,293</b>	<b>80,933</b>	<b>0.1%</b>
<b>Total Assets</b>	<b>\$ 131,413,515</b>	<b>\$ 128,510,571</b>	<b>\$ 2,902,944</b>	<b>2.3%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 2,320,082	\$ 851,257	\$ 1,468,825	172.5%
Compensated Absence Liability	490,442	469,489	20,953	4.5%
Deposits	237,040	362,810	(125,771)	34.7%
Deferred Revenues	239,979	401,677	(161,697)	40.3%
Current Portion of Long-Term Liabilities	-	-	-	-
Current Portion of Premium/Discount	-	-	-	-
<b>Total Current Liabilities</b>	<b>3,287,543</b>	<b>2,085,233</b>	<b>1,202,310</b>	<b>57.7%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	47,020,619	48,867,558	(1,846,939)	3.8%
Compensated Absence Liability	179,134	168,228	10,906	6.5%
Premium/Discount	103,123	131,038	(27,915)	21.3%
<b>Total Non-Current Liabilities</b>	<b>47,302,875</b>	<b>49,166,824</b>	<b>(1,863,948)</b>	<b>3.8%</b>
<b>Total Liabilities</b>	<b>50,590,419</b>	<b>51,252,057</b>	<b>(661,638)</b>	<b>1.3%</b>
<b>Fund Balance</b>	<b>80,823,097</b>	<b>77,258,514</b>	<b>3,564,583</b>	<b>4.6%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 131,413,515</b>	<b>\$ 128,510,571</b>	<b>\$ 2,902,944</b>	<b>2.3%</b>
<b>Working Capital</b>				
Current Assets	\$ 46,826,289	\$ 44,004,279	\$ 2,822,011	6.4%
Current Liabilities	3,287,543	2,085,233	1,202,310	57.7%
<b>End of Period Working Capital</b>	<b>\$ 43,538,746</b>	<b>\$ 41,919,045</b>	<b>\$ 1,619,701</b>	<b>3.9%</b>

-Cash includes cash restricted for plant funds.



Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - Student Centers & Activities/Fee Clearing**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 30,858,328	\$ 28,376,980	\$ 2,481,348	8.7%
State Appropriations	-	115,000	(115,000)	-
Gifts, Grants and Contracts	-	-	-	-
Interest Income	784,551	381,326	403,225	105.7%
Sales and Services	1,682,256	1,590,460	91,796	5.8%
Other Revenue	47,133	35,706	11,427	32.0%
Internal Sales	911,988	556,429	355,559	63.9%
<b>Total Revenues</b>	<b>34,284,256</b>	<b>31,055,901</b>	<b>3,228,355</b>	<b>10.4%</b>
<b>Expenses</b>				
Total Salaries and OPE	14,505,565	12,367,273	2,138,291	17.3%
Service and Supplies	10,405,924	9,611,193	794,731	8.3%
Depreciation	3,298,818	3,294,946	3,871	0.1%
<b>Total Expenses</b>	<b>28,210,307</b>	<b>25,273,413</b>	<b>2,936,894</b>	<b>11.6%</b>
Net Change From Operations	6,073,949	5,782,487	291,462	5.0%
Fixed Asset Disposal Gain/(Loss)	(10,420)	(608)	(9,812)	1614.7%
Transfers In - From E&G	147,388	1,282,919	(1,135,531)	88.5%
Transfers In - Other	75,127	88,886	(13,759)	15.5%
Transfers Out - Incidental Fee Resources	(2,760,847)	(1,695,677)	(1,065,170)	62.8%
Transfers Out - Other	(2,490,123)	(4,764,466)	2,274,343	47.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,035,074</b>	<b>693,541</b>	<b>341,533</b>	<b>49.2%</b>
Beginning Operations Fund Balance	66,179,506	64,020,664	2,158,841	3.4%
NIP Change in Fixed Assets	3,136,549	1,465,300	1,671,249	114.1%
Fund Additions from Other Funds	3,283,773	1,786,173	1,497,599	83.8%
Fund Additions/Deductions Internal Loan	(33,694)	-	(33,694)	-
Fund Deductions to Other Funds	(3,283,773)	(1,786,173)	(1,497,599)	83.8%
<b>Ending Fund Balance From Operations</b>	<b>\$ 70,317,435</b>	<b>\$ 66,179,506</b>	<b>\$ 4,137,930</b>	<b>6.3%</b>
Beginning Plant Fund Balance	11,079,009	6,643,311	4,435,698	66.8%
Building Fee	2,916,297	2,763,928	152,370	5.5%
Interest Revenue	-	127,200	(127,200)	-
Expenses	(5,869,957)	(2,897,725)	(2,972,232)	102.6%
Transfers In	2,505,440	4,530,000	(2,024,560)	44.7%
Transfers Out	(125,127)	(87,705)	(37,423)	42.7%
<b>Ending Plant Fund Balance</b>	<b>\$ 10,505,662</b>	<b>\$ 11,079,009</b>	<b>\$ (573,347)</b>	<b>5.2%</b>



Balance Sheet  
**Auxiliary Funds - Athletics**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ (79,554,771)	\$ (67,073,982)	\$ (12,480,789)	18.6%
Accounts Receivable	53,125,899	2,428,309	50,697,589	2087.8%
Allowance for Doubtful Accounts	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	340,942	316,936	24,006	7.6%
<b>Total Current Assets</b>	<b>(26,087,930)</b>	<b>(64,328,737)</b>	<b>38,240,806</b>	<b>59.4%</b>
<b>Non-Current Assets</b>				
Fixed Assets	390,105,235	309,469,896	80,635,339	26.1%
Accumulated Depreciation	(105,793,969)	(98,597,530)	(7,196,439)	7.3%
<b>Total Non-Current Assets</b>	<b>284,311,265</b>	<b>210,872,366</b>	<b>73,438,899</b>	<b>34.8%</b>
<b>Total Assets</b>	<b>\$ 258,223,335</b>	<b>\$ 146,543,629</b>	<b>\$ 111,679,706</b>	<b>76.2%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 21,276,999	\$ 15,950,996	\$ 5,326,003	33.4%
Contracts Payable	-	117,178	-	-
Compensated Absence Liability	828,364	668,131	160,233	24.0%
Current Employee Termination Liability	-	-	-	-
Deferred Revenues	6,168,674	3,021,196	3,147,478	104.2%
Current Portion of Premium/Discount	-	-	-	-
Current Portion of Long-Term Liabilities	-	-	-	-
<b>Total Current Liabilities</b>	<b>28,274,036</b>	<b>19,757,501</b>	<b>8,633,714</b>	<b>43.7%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	121,676,472	85,637,023	36,039,449	42.1%
Contracts Payable	-	-	-	-
Compensated Absence Liability	302,559	239,405	63,154	26.4%
Premium/Discount	1,148,610	1,319,258	(170,648)	12.9%
<b>Total Non-Current Liabilities</b>	<b>123,127,641</b>	<b>87,195,687</b>	<b>35,931,955</b>	<b>41.2%</b>
<b>Total Liabilities</b>	<b>151,401,678</b>	<b>106,953,188</b>	<b>44,565,668</b>	<b>41.7%</b>
<b>Fund Balance</b>	<b>106,821,657</b>	<b>39,590,442</b>	<b>67,231,216</b>	<b>169.8%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 258,223,335</b>	<b>\$ 146,543,629</b>	<b>\$ 111,796,884</b>	<b>76.3%</b>
<b>Working Capital</b>				
Current Assets	\$ (26,087,930)	\$ (64,328,737)	\$ 38,240,806	59.4%
Less: Current Liabilities	28,274,036	19,757,501	8,516,535	43.1%
<b>End of Period Working Capital</b>	<b>\$ (54,361,967)</b>	<b>\$ (84,086,238)</b>	<b>\$ 29,724,271</b>	<b>35.3%</b>

-Cash includes cash restricted for plant funds.

Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - Athletics**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	%
<b>Revenues</b>				
Interest Income	\$ 915,357	\$ 583,432	\$ 331,925	56.9%
Lottery Proceeds	530,816	530,816	-	0.0%
Sales and Services	61,574,295	60,230,260	1,344,035	2.2%
Other Revenue	1,801,065	1,472,266	328,799	22.3%
Internal Sales	16,037	27,557	(11,519)	41.8%
<b>Total Revenues</b>	<b>64,837,570</b>	<b>62,844,331</b>	<b>1,993,239</b>	<b>3.2%</b>
<b>Expenses</b>				
Total Salaries and OPE	33,849,072	33,182,435	666,637	2.0%
Service and Supplies	37,385,027	34,152,104	3,232,923	9.5%
Student Aid	11,477,885	9,890,977	1,586,908	16.0%
Depreciation	7,249,582	7,190,302	59,280	0.8%
<b>Total Expenses</b>	<b>89,961,566</b>	<b>84,415,818</b>	<b>5,545,748</b>	<b>6.6%</b>
Net Change From Operations	(25,123,997)	(21,571,487)	(3,552,509)	16.5%
Fixed Asset Disposal Gain/(Loss)	-	(15,041)	15,041	-
Transfers In - Incidental Fees	2,760,847	2,656,329	104,518	3.9%
Transfers In - From E&G	7,920,000	7,936,500	(16,500)	0.2%
Transfers In - Other	283,921	40,396	243,525	602.8%
Transfers Out	(991,678)	(787,000)	(204,678)	26.0%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(15,150,906)</b>	<b>(11,740,303)</b>	<b>(3,410,603)</b>	<b>29.1%</b>
Beginning Operations Fund Balance	51,280,434	16,901,049	34,379,385	203.4%
NIP Change in Fixed Assets	80,452,790	45,229,177	35,223,613	77.9%
Fund Additions for Internal Loans	4,526,317	4,850,942	(324,625)	6.7%
Fund Deductions for Internal Loans	(40,565,766)	(3,960,431)	(36,605,335)	924.3%
<b>Ending Fund Balance From Operations</b>	<b>\$ 80,542,869</b>	<b>\$ 51,280,434</b>	<b>\$ 29,262,435</b>	<b>57.1%</b>
Beginning Plant Fund Balance	(11,689,992)	586,046	(12,276,038)	2094.7%
Interest Revenues	(44,722)	10,249	(54,971)	536.4%
Gift Revenues	32,275,685	30,435,824	1,839,861	6.0%
Sales & Service Revenue	-	0	(0)	-
Other Revenue	-	-	-	-
Expenses	(78,416,782)	(44,058,553)	(34,358,229)	78.0%
Transfers In	47,099,097	4,407,145	42,691,952	968.7%
Transfers Out	(2,944,497)	(3,070,702)	126,206	4.1%
Fund Additions for Bonded Debt	40,000,000	-	40,000,000	-
<b>Ending Plant Fund Balance</b>	<b>\$ 26,278,789</b>	<b>\$ (11,689,992.40)</b>	<b>\$ 37,968,781</b>	<b>324.8%</b>

Balance Sheet  
**Auxiliary Funds - Student Health Services & CAPS**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 13,758,772	\$ 11,208,048	\$ 2,550,724	22.8%
Accounts Receivable	1,167,258	1,510,054	(342,796)	22.7%
Allowance for Doubtful Accounts	(133,397)	(140,290)	6,893	4.9%
Prepaid Expenses and Deferred Charges	278,334	470,877	(192,543)	40.9%
<b>Total Current Assets</b>	<b>15,070,967</b>	<b>13,048,688</b>	<b>2,022,279</b>	<b>15.5%</b>
<b>Non-Current Assets</b>				
Fixed Assets	21,696,339	7,071,039	14,625,300	206.8%
Accumulated Depreciation	(2,848,409)	(2,698,839)	(149,570)	5.5%
<b>Total Non-Current Assets</b>	<b>18,847,930</b>	<b>4,372,200</b>	<b>14,475,730</b>	<b>331.1%</b>
<b>Total Assets</b>	<b>\$ 33,918,897</b>	<b>\$ 17,420,888</b>	<b>\$ 16,498,009</b>	<b>94.7%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 3,443,031	\$ 1,392,255	\$ 2,050,776	147.3%
Compensated Absence Liability	457,655	475,569	(17,914)	3.8%
Deferred Revenues	587,225	618,374	(31,149)	5.0%
<b>Total Current Liabilities</b>	<b>4,487,911</b>	<b>2,486,198</b>	<b>2,001,713</b>	<b>80.5%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	15,500,000	924,425	14,575,575	1576.7%
Compensated Absence Liability	167,158	170,406	(3,248)	1.9%
<b>Fund Balance</b>	<b>13,763,828</b>	<b>13,839,858</b>	<b>(76,031)</b>	<b>0.5%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 33,918,897</b>	<b>\$ 17,420,888</b>	<b>\$ 16,498,009</b>	<b>94.7%</b>
<b>Working Capital</b>				
Current Assets	\$ 15,070,967	\$ 13,048,688	\$ 2,022,279	15.5%
Less: Current Liabilities	4,487,911	2,486,198	2,001,713	80.5%
<b>End of Period Working Capital</b>	<b>\$ 10,583,056</b>	<b>\$ 10,562,490</b>	<b>\$ 20,566</b>	<b>0.2%</b>

-Cash includes cash restricted for plant funds.



Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - Student Health Services & CAPS**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 14,483,375	\$ 13,691,038	\$ 792,337	5.8%
Interest Income	207,710	144,263	63,448	44.0%
Sales and Services	2,168,387	6,966,815	(4,798,427)	68.9%
Other Revenue	37,853	46,795	(8,942)	19.1%
Internal Sales	37,406	24,647	12,759	51.8%
<b>Total Revenues</b>	<b>16,934,731</b>	<b>20,873,557</b>	<b>(3,938,826)</b>	<b>18.9%</b>
<b>Expenses</b>				
Total Salaries and OPE	12,333,974	11,107,058	1,226,916	11.0%
Service and Supplies	4,839,438	8,942,766	(4,103,328)	45.9%
Student Aid	1,573	-	1,573	-
Depreciation	149,570	152,111	(2,541)	1.7%
<b>Total Expenses</b>	<b>17,324,555</b>	<b>20,201,935</b>	<b>(2,877,380)</b>	<b>14.2%</b>
Net Change From Operations	(389,824)	671,622	(1,061,446)	158.0%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In - From E&G	60,174	1,384,155	(1,323,981)	95.7%
Transfers In - Other	-	-	-	-
Transfers Out	(909,399)	(279,601)	(629,798)	225.2%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,239,049)</b>	<b>1,776,176</b>	<b>(3,015,225)</b>	<b>169.8%</b>
Beginning Operations Fund Balance	15,194,217	11,372,551	3,821,666	33.6%
NIP Change in Fixed Assets	14,567,453	2,969,916	11,597,537	390.5%
Fund Additions/Deductions for Internal Loan	(14,575,575)	(924,425)	(13,651,149)	1476.7%
<b>Ending Fund Balance From Operations</b>	<b>\$ 13,947,046</b>	<b>\$ 15,194,217</b>	<b>\$ (1,247,171)</b>	<b>8.2%</b>
Beginning Plant Fund Balance	(1,354,359)	-	(1,354,359)	-
Gift Revenues	534,581	415,419	119,162	28.7%
Expenses	(14,848,412)	(2,973,805)	(11,874,607)	399.3%
Transfers In	17,084,035	1,204,027	15,880,009	1318.9%
Transfer Out	(1,599,063)	-	(1,599,063)	-
<b>Ending Plant Fund Balance</b>	<b>\$ (183,218)</b>	<b>\$ (1,354,359)</b>	<b>\$ 1,171,141</b>	<b>86.5%</b>

## Balance Sheet

### Auxiliary Funds - Parking

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 7,997,763	\$ 7,512,184	\$ 485,579	6.5%
Accounts Receivable	129,986	64,426	65,560	101.8%
Allowance for Doubtful Accounts	(14,768)	(8,569)	(6,199)	72.3%
Prepaid Expenses and Deferred Charges	2,000	60,972	(58,972)	96.7%
<b>Total Current Assets</b>	<b>8,114,980</b>	<b>7,629,013</b>	<b>485,967</b>	<b>6.4%</b>
<b>Non-Current Assets</b>				
Fixed Assets	29,614,091	29,127,130	486,961	1.7%
Accumulated Depreciation	(15,783,151)	(14,934,566)	(848,586)	5.7%
<b>Total Non-Current Assets</b>	<b>13,830,940</b>	<b>14,192,564</b>	<b>(361,624)</b>	<b>2.5%</b>
<b>Total Assets</b>	<b>\$ 21,945,920</b>	<b>\$ 21,821,577</b>	<b>\$ 124,343</b>	<b>0.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 33,448	\$ 19,091	\$ 14,357	75.2%
Compensated Absence Liability	35,227	42,674	(7,446)	17.4%
Current Portion of Premium/Discount	-	-	-	-
Current Portion of Long-Term Liabilities	-	-	-	-
<b>Total Current Liabilities</b>	<b>68,675</b>	<b>61,765</b>	<b>6,911</b>	<b>11.2%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	5,016,176	5,362,941	(346,765)	6.5%
Premium/Discount	124,150	144,588	(20,439)	14.1%
Compensated Absence Liability	12,867	15,291	(2,424)	15.9%
<b>Total Non-Current Liabilities</b>	<b>5,153,193</b>	<b>5,522,820</b>	<b>(369,628)</b>	<b>6.7%</b>
<b>Total Liabilities</b>	<b>5,221,868</b>	<b>5,584,585</b>	<b>(362,717)</b>	<b>6.5%</b>
<b>Fund Balance</b>	<b>16,724,052</b>	<b>16,236,992</b>	<b>487,060</b>	<b>3.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 21,945,920</b>	<b>\$ 21,821,577</b>	<b>\$ 124,343</b>	<b>0.6%</b>
<b>Working Capital</b>				
Current Assets	\$ 8,114,980	\$ 7,629,013	\$ 485,967	6.4%
Less: Current Liabilities	68,675	61,765	6,911	11.2%
<b>End of Period Working Capital</b>	<b>\$ 8,046,305</b>	<b>\$ 7,567,248</b>	<b>\$ 479,057</b>	<b>6.3%</b>

-Cash includes cash restricted for plant funds.



Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - Parking**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Interest Revenue	\$ 111,813	\$ 33,453	\$ 78,360	234.2%
Sales and Services	4,279,877	3,639,521	640,355	17.6%
Other Revenue	15,711	3,581	12,129	338.7%
Internal Sales	315,553	315,669	(116)	0.0%
<b>Total Revenues</b>	<b>4,722,954</b>	<b>3,992,225</b>	<b>730,729</b>	<b>18.3%</b>
<b>Expenses</b>				
Total Salaries and OPE	1,288,003	1,164,268	123,735	10.6%
Service and Supplies	1,540,479	1,163,305	377,174	32.4%
Depreciation	848,586	904,150	(55,564)	6.1%
<b>Total Expenses</b>	<b>3,677,067</b>	<b>3,231,723</b>	<b>445,345</b>	<b>13.8%</b>
Net Change From Operations	1,045,886	760,502	285,384	37.5%
Fixed Asset Disposal Gain/(Loss)	-	35,261	(35,261)	-
Transfers In	1,732,603	2,590,759	(858,156)	33.1%
Transfers Out	(4,506,362)	(2,561,887)	(1,944,475)	75.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,727,873)</b>	<b>824,635</b>	<b>(2,552,508)</b>	<b>309.5%</b>
Beginning Operations Fund Balance	15,447,171	14,571,178	875,994	6.0%
NIP Change in Fixed Assets	486,961	51,358	435,603	848.2%
Fund Deductions for Internal Loans	(427)	-	(427)	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 14,205,833</b>	<b>\$ 15,447,171</b>	<b>\$ (1,240,911)</b>	<b>8.0%</b>
Beginning Plant Fund Balance	789,821	80,354	709,467	882.9%
Plant Revenue - Interest	-	2,692	(2,692)	-
Expenses	380,218	114,839	265,379	231.1%
Transfers In	2,291,814	942,807	1,349,007	143.1%
Transfers Out	(943,634)	(350,872)	(592,762)	168.9%
<b>Ending Plant Fund Balance</b>	<b>\$ 2,518,218.77</b>	<b>\$ 789,821</b>	<b>\$ 1,728,398</b>	<b>218.8%</b>

Balance Sheet  
Auxiliary Funds - OSU-Cascades

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 18,499,930	\$ 6,785,415	\$ 11,714,516	172.6%
Accounts Receivable	681,405	1,249,466	(568,061)	45.5%
Allowance for Doubtful Accounts	(35,179)	(30,430)	(4,748)	15.6%
Inventories	18,283	20,776	(2,492)	12.0%
Prepaid Expenses	1,113	5,390	(4,277)	79.4%
<b>Total Current Assets</b>	<b>19,165,553</b>	<b>8,030,616</b>	<b>11,134,936</b>	<b>138.7%</b>
<b>Non-Current Assets</b>				
Fixed Assets	40,411,238	40,336,089	75,149	0.2%
Accumulated Depreciation	(6,331,279)	(5,371,464)	(959,816)	17.9%
<b>Total Non-Current Assets</b>	<b>34,079,958</b>	<b>34,964,625</b>	<b>(884,667)</b>	<b>2.5%</b>
<b>Total Assets</b>	<b>\$ 53,245,511</b>	<b>\$ 42,995,242</b>	<b>\$ 10,250,270</b>	<b>23.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 602,561	\$ 608,874	\$ (6,313)	1.0%
Compensated Absence Liability	\$ 39,770	49,939	(10,170)	20.4%
Deferred Income	\$ 361,906	304,216	57,690	19.0%
<b>Total Current Liabilities</b>	<b>\$ 1,004,237</b>	<b>963,030</b>	<b>41,207</b>	<b>4.3%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	\$ 52,049,846	49,284,254	2,765,592	5.6%
Compensated Absence Liability	\$ 14,525.77	17,894	(3,369)	18.8%
<b>Total Non-Current Liabilities</b>	<b>52,064,371</b>	<b>49,302,148</b>	<b>2,762,223</b>	<b>5.6%</b>
<b>Total Liabilities</b>	<b>53,068,608</b>	<b>50,265,178</b>	<b>2,803,430</b>	<b>5.6%</b>
<b>Fund Balance</b>	<b>176,903</b>	<b>(7,269,936)</b>	<b>7,446,839</b>	<b>102.4%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 53,245,511</b>	<b>\$ 42,995,242</b>	<b>\$ 10,250,270</b>	<b>23.8%</b>
<b>Working Capital</b>				
Current Assets	\$ 19,165,553	\$ 8,030,616	\$ 11,134,936	138.7%
Less: Current Liabilities	1,004,237	963,030	41,207	4.3%
<b>End of Period Working Capital</b>	<b>\$ 18,161,316</b>	<b>\$ 7,067,587</b>	<b>\$ 11,093,729</b>	<b>157.0%</b>

-Cash includes cash restricted for plant funds.



Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - OSU-Cascades**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 1,680,070	\$ 1,279,993	\$ 400,078	31.3%
Interest Revenue	-	29,415	(29,415)	-
Sales and Services	4,015,308	2,922,978	1,092,330	37.4%
Other Revenue	2,742	-	2,742	-
Internal Sales	769,891	616,722	153,168	24.8%
<b>Total Revenues</b>	<b>6,468,011</b>	<b>4,849,108</b>	<b>1,618,903</b>	<b>33.4%</b>
<b>Expenses</b>				
Total Salaries and OPE	2,426,068	1,750,495	675,572	38.6%
Service and Supplies	3,378,767	2,888,285	490,482	17.0%
Student Aid	2,660	19,276	(16,616)	86.2%
Depreciation	959,816	955,009	4,807	0.5%
<b>Total Expenses</b>	<b>6,767,311</b>	<b>5,613,065</b>	<b>1,154,246</b>	<b>20.6%</b>
Net Change From Operations	(299,300)	(763,957)	464,657	60.8%
Transfers In - Incidental Fees	118,057	1,327,096	1,209,039	91.1%
Transfers In - E&G	165,000	166,810	1,810	1.1%
Transfers In - Other	-	119,764	(119,764)	-
Transfer Out - Incidental Fees	(118,057)	(2,287,748)	2,169,691	94.8%
Transfers Out	-	(606,820)	606,820	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(134,300)</b>	<b>(2,044,855)</b>	<b>4,332,253</b>	<b>211.9%</b>
Beginning Operations Fund Balance	(11,952,810)	(9,768,748)	(2,184,062)	22.4%
NIP Change in Fixed Assets	1	-	1	-
Fund Deductions for Internal Loans	(2,387,428)	(139,207)	(2,248,221)	1615.0%
<b>Ending Fund Balance From Operations</b>	<b>\$ (14,474,537)</b>	<b>\$ (11,952,810)</b>	<b>\$ (100,029)</b>	<b>0.8%</b>
Beginning Plant Fund Balance	4,682,874	12,924,196	(8,241,323)	63.8%
Building Fee	161,500	146,455	15,045	10.3%
Gift Revenue	9,307,652	3,128,855	6,178,798	197.5%
Interest Revenues	-	11,792	(11,792)	-
Sales and Service Revenue	-	0	(0)	-
Other Revenue	-	329,065	(329,065)	-
Expenses	(4,309,851)	(4,573,450)	263,599	5.8%
Transfers In	6,278,118	1,665,304	4,612,813	277.0%
Transfers Out	(1,468,853)	(8,949,344)	7,480,492	83.6%
<b>Ending Plant Fund Balance</b>	<b>\$ 14,651,440</b>	<b>\$ 4,682,874</b>	<b>\$ 9,968,566</b>	<b>212.9%</b>



Balance Sheet  
**Auxiliary Funds - Miscellaneous**

As of June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 4,186,343	\$ 3,588,503	\$ 597,840	16.7%
Accounts Receivable	34,616	23,418	11,198	47.8%
Allowance for Doubtful Accounts	(1,680)	(4,511)	2,831	62.8%
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	7,504	11,316	(3,812)	33.7%
<b>Total Current Assets</b>	<b>4,226,784</b>	<b>3,618,726</b>	<b>608,058</b>	<b>16.8%</b>
<b>Non-Current Assets</b>				
Fixed Assets	1,573,482	1,523,518	49,964	3.3%
Accumulated Depreciation	(1,485,191)	(1,484,529)	(662)	0.0%
<b>Total Non-Current Assets</b>	<b>88,290</b>	<b>38,988</b>	<b>49,302</b>	<b>126.5%</b>
<b>Total Assets</b>	<b>\$ 4,315,074</b>	<b>\$ 3,657,715</b>	<b>\$ 657,360</b>	<b>18.0%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 87,972	\$ 13,821	\$ 74,152	536.5%
Compensated Absence Liability	50,467	57,901	(7,434)	12.8%
Deposits	8,879	6,335	2,543	40.1%
Deferred Revenues	319,628	68,398	251,230	367.3%
<b>Total Current Liabilities</b>	<b>466,946</b>	<b>146,455</b>	<b>320,491</b>	<b>218.8%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	18,433	20,747	(2,314)	11.2%
<b>Fund Balance</b>	<b>3,829,695</b>	<b>3,490,513</b>	<b>339,182</b>	<b>9.7%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,315,074</b>	<b>\$ 3,657,715</b>	<b>\$ 657,360</b>	<b>18.0%</b>
<b>Working Capital</b>				
Current Assets	\$ 4,226,784	\$ 3,618,726	\$ 608,058	16.8%
Less: Current Liabilities	466,946	146,455	320,491	218.8%
<b>End of Period Working Capital</b>	<b>\$ 3,759,838</b>	<b>\$ 3,472,271</b>	<b>\$ 287,566</b>	<b>8.3%</b>

Statement of Revenues, Expenses, and Other Changes  
**Auxiliary Funds - Miscellaneous**

For the Twelve Month Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 129,077	\$ (133,817)	\$ 262,894	196.5%
Interest Income	21,855	7,836	14,019	178.9%
Sales and Services	2,599,475	1,623,134	976,341	60.2%
Other Revenue	22,593	35,440	(12,847)	36.2%
Internal Sales	579,504	326,585	252,919	77.4%
<b>Total Revenues</b>	<b>3,352,505</b>	<b>1,859,178</b>	<b>1,493,327</b>	<b>80.3%</b>
<b>Expenses</b>				
Total Salaries and OPE	1,100,045	1,043,461	56,584	5.4%
Service and Supplies	1,961,678	943,857	1,017,821	107.8%
Depreciation	13,879	19,764	(5,885)	29.8%
<b>Total Expenses</b>	<b>3,075,601</b>	<b>2,007,082</b>	<b>1,068,519</b>	<b>53.2%</b>
Net Change From Operations	276,903	(147,904)	424,808	287.2%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In	350,423	261,033	89,390	34.2%
Transfers Out	(351,325)	(154,051)	(197,273)	128.1%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>276,002</b>	<b>(40,923)</b>	<b>316,924</b>	<b>774.4%</b>
Beginning Operations Fund Balance	3,490,513	3,531,436	(40,923)	1.2%
NIP Change in Fixed Assets	63,181	-	63,181	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 3,829,695</b>	<b>\$ 3,490,513</b>	<b>\$ 339,182</b>	<b>9.7%</b>

Balance Sheet  
**Service Center Funds - Network & Telecom Services**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	1,308,591	1,419,985	(111,394)	7.8%
Accounts Receivable	431,169	447,820	(16,651)	3.7%
Inventories	63,001	48,762	14,239	29.2%
Prepaid Expenses	526,511	693,491	(166,980)	24.1%
<b>Total Current Assets</b>	<b>2,329,272</b>	<b>2,610,058</b>	<b>(280,786)</b>	<b>10.8%</b>
<b>Non-Current Assets</b>				
Fixed Assets	7,162,072	7,131,359	30,713	0.4%
Accumulated Depreciation	(6,283,153)	(6,143,462)	(139,691)	2.3%
Loan Receivable (LT)	7,020,984	7,822,660	(801,676)	10.2%
<b>Total Non-Current Assets</b>	<b>7,899,903</b>	<b>8,810,557</b>	<b>(108,978)</b>	<b>1.2%</b>
<b>Total Assets</b>	<b>10,229,175</b>	<b>11,420,615</b>	<b>(389,764)</b>	<b>3.4%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	21,406	175,134	(153,728)	87.8%
Compensated Absence Liability	178,213	156,122	22,091	14.1%
Deferred Income	-	-	-	-
<b>Total Current Liabilities</b>	<b>199,619</b>	<b>331,256</b>	<b>(131,637)</b>	<b>39.7%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	65,092	55,942	9,150	16.4%
Due to Other Funds	7,375,171	7,986,668	(611,497)	7.7%
<b>Fund Balance</b>	<b>2,589,293</b>	<b>3,046,749</b>	<b>(457,456)</b>	<b>15.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>10,229,175</b>	<b>11,420,615</b>	<b>(1,191,440)</b>	<b>10.4%</b>
<b>Working Capital</b>				
Current Assets	2,329,272	2,610,058	(280,786)	10.8%
Less: Current Liabilities	199,619	331,256	(131,637)	39.7%
<b>End of Period Working Capital</b>	<b>2,129,653</b>	<b>2,278,802</b>	<b>(149,149)</b>	<b>6.5%</b>



Statement of Revenues, Expenses, and Other Changes  
**Service Center Funds - Network & Telecom Services**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	%
<b>Revenue</b>				
Sales and Services	\$ 402,788	\$ 835,669	\$ (432,881)	51.8%
Interest Revenue	350,679	514,926	(164,247)	31.9%
Other Revenue	150	2,529	(2,379)	94.1%
Internal Sales	8,036,461	8,315,949	(279,488)	3.4%
<b>Total Revenue</b>	<b>8,790,078</b>	<b>9,669,073</b>	<b>(878,995)</b>	<b>9.1%</b>
<b>Expense</b>				
Total Salaries and OPE	3,447,338	3,270,455	176,883	5.4%
Service and Supplies	5,053,616	3,490,950	1,562,666	44.8%
Depreciation	426,670	425,372	1,298	0.3%
<b>Total Expense</b>	<b>8,927,624</b>	<b>7,186,777</b>	<b>1,740,847</b>	<b>24.2%</b>
Net Change From Operations	(137,546)	2,482,296	(2,619,842)	105.5%
Fixed Asset Disposal Gain/(Loss)	(2,655)	(36,173)	33,518	92.7%
Transfer In/(Out)	(304,209)	(300,000)	(4,209)	1.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(444,410)</b>	<b>2,146,123</b>	<b>(2,590,533)</b>	<b>120.7%</b>
Beginning Operations Fund Balance	3,046,749	890,903	2,155,846	242.0%
NIP Change in Fixed Assets	(15,092)	9,723	(24,815)	255.2%
Fund Additions/Deductions for Internal Loans	2,046	-	2,046	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 2,589,293</b>	<b>\$ 3,046,749</b>	<b>\$ (457,456)</b>	<b>15.0%</b>

Balance Sheet  
**Service Center Funds - Printing & Mailing**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 649,655	\$ 264,151	\$ 385,504	145.9%
Accounts Receivable	32,121	62,037	(29,916)	48.2%
Inventories	165,084	161,508	3,576	2.2%
Prepaid Expense	25,549	20,257	5,292	26.1%
<b>Total Current Assets</b>	<b>872,409</b>	<b>507,953</b>	<b>364,456</b>	<b>71.7%</b>
<b>Non-Current Assets</b>				
Fixed Assets	2,033,714	1,933,698	100,016	5.2%
Accumulated Depreciation	(1,676,978)	(1,586,908)	(90,070)	5.7%
<b>Total Non-Current Assets</b>	<b>356,736</b>	<b>346,790</b>	<b>9,946</b>	<b>2.9%</b>
<b>Total Assets</b>	<b>\$ 1,229,145</b>	<b>\$ 854,743</b>	<b>\$ 374,402</b>	<b>43.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 122,423	\$ 99,704	\$ 22,719	22.8%
Compensated Absence Liability	103,398	96,582	6,816	7.1%
Deferred Income	-	40	(40)	100.0%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>225,821</b>	<b>196,326</b>	<b>29,495</b>	<b>15.0%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	37,766	34,607	3,159	9.1%
Due to Other Funds	-	-	-	-
<b>Fund Balance</b>	<b>965,558</b>	<b>623,810</b>	<b>341,748</b>	<b>54.8%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,229,145</b>	<b>\$ 854,743</b>	<b>\$ 374,402</b>	<b>43.8%</b>
<b>Working Capital</b>				
Current Assets	\$ 872,409	\$ 507,953	\$ 364,456	71.7%
Less: Current Liabilities	225,821	196,326	29,495	15.0%
<b>End of Period Working Capital</b>	<b>\$ 646,588</b>	<b>\$ 311,627</b>	<b>\$ 334,961</b>	<b>107.5%</b>

Statement of Revenues, Expenses, and Other Changes  
**Service Center Funds - Printing & Mailing**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 800,399	\$ 757,066	\$ 43,333	5.7%
Other Revenue	6,225	1,666	4,559	273.6%
Internal Sales	5,244,224	4,114,002	1,130,222	27.5%
<b>Total Revenue</b>	<b>6,050,848</b>	<b>4,872,734</b>	<b>1,178,114</b>	<b>24.2%</b>
<b>Expense</b>				
Total Salaries and OPE	2,113,181	2,039,338	73,843	3.6%
Service and Supplies	3,453,947	2,775,660	678,287	24.4%
Depreciation	139,634	233,662	(94,028)	40.2%
<b>Total Expense</b>	<b>5,706,762</b>	<b>5,048,660</b>	<b>658,102</b>	<b>13.0%</b>
Net Change From Operations	344,086	(175,926)	520,012	295.6%
Fixed Asset Disposal Gain/(Loss)	(2,338)	(705)	(1,633)	231.6%
Transfers In/(Out)	-	5,206	(5,206)	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>341,748</b>	<b>(171,425)</b>	<b>513,173</b>	<b>299.4%</b>
Beginning Operations Fund Balance	623,810	795,235	(171,425)	21.6%
<b>Ending Fund Balance From Operations</b>	<b>\$ 965,558</b>	<b>\$ 623,810</b>	<b>\$ 341,748</b>	<b>54.8%</b>

Balance Sheet  
**Service Center Funds - Motor Pool**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 2,602,219	\$ 2,403,117	\$ 199,102	8.3%
Accounts Receivable	106,670	117,976	(11,306)	9.6%
Inventories	22,583	34,844	(12,261)	35.2%
Prepaid Expense	74	-	74	-
<b>Total Current Assets</b>	<b>2,731,546</b>	<b>2,555,937</b>	<b>175,609</b>	<b>6.9%</b>
<b>Non-Current Assets</b>				
Fixed Assets	10,616,947	9,573,385	1,043,562	10.9%
Accumulated Depreciation	(8,085,359)	(7,471,679)	(613,680)	8.2%
<b>Total Non-Current Assets</b>	<b>2,531,588</b>	<b>2,101,706</b>	<b>429,882</b>	<b>20.5%</b>
<b>Total Assets</b>	<b>\$ 5,263,134</b>	<b>\$ 4,657,643</b>	<b>\$ 605,491</b>	<b>13.0%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 112,725	\$ 176,766	\$ (64,041)	36.2%
Compensated Absence Liability	42,021	41,429	592	1.4%
<b>Total Current Liabilities</b>	<b>154,746</b>	<b>218,195</b>	<b>(63,449)</b>	<b>29.1%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	15,348	14,845	503	3.4%
<b>Fund Balance</b>	<b>5,093,040</b>	<b>4,424,603</b>	<b>668,437</b>	<b>15.1%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,263,134</b>	<b>\$ 4,657,643</b>	<b>\$ 605,491</b>	<b>13.0%</b>
<b>Working Capital</b>				
Current Assets	\$ 2,731,546	\$ 2,555,937	\$ 175,609	6.9%
Less: Current Liabilities	154,746	218,195	(63,449)	29.1%
<b>End of Period Working Capital</b>	<b>\$ 2,576,800</b>	<b>\$ 2,337,742</b>	<b>\$ 239,058</b>	<b>10.2%</b>



Statement of Revenues, Expenses, and Other Changes  
**Service Center Funds - Motor Pool**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 736,569	\$ 552,996	\$ 183,573	33.2%
Other Revenue	11,773	9,751	2,022	20.7%
Revenue from OUS Departments	2,545,191	2,081,001	464,190	22.3%
<b>Total Revenue</b>	<b>3,293,533</b>	<b>2,643,748</b>	<b>649,785</b>	<b>24.6%</b>
<b>Expense</b>				
Total Salaries and OPE	764,187	712,403	51,784	7.3%
Service and Supplies	2,084,807	1,718,309	366,498	21.3%
Depreciation	671,239	636,129	35,110	5.5%
<b>Total Expense</b>	<b>3,520,233</b>	<b>3,066,841</b>	<b>453,392</b>	<b>14.8%</b>
Net Change From Operations	(226,700)	(423,093)	196,393	46.4%
Fixed Asset Disposal Gain/(Loss)	(11,234)	-	(11,234)	-
Transfers In/(Out)	906,411	3,000	903,411	30113.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>668,477</b>	<b>(420,093)</b>	<b>1,088,570</b>	<b>259.1%</b>
Beginning Operations Fund Balance	4,424,603	4,844,696	(420,093)	8.7%
NIP Change in Fixed Assets	(40)	-	(40)	-
Fund Additions/Deductions	-	-	-	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 5,093,040</b>	<b>\$ 4,424,603</b>	<b>\$ 668,437</b>	<b>15.1%</b>



Balance Sheet  
**Service Center Funds - Client Services**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 994,657	\$ 1,032,600	\$ (37,943)	3.7%
Inventories	5,285	-	5,285	-
Prepaid Expense	-	-	-	-
<b>Total Current Assets</b>	<b>999,942</b>	<b>1,032,600</b>	<b>(32,658)</b>	<b>3.2%</b>
<b>Non-Current Assets</b>				
Fixed Assets	16,092	16,093	(1)	0.0%
Accumulated Depreciation	(14,570)	(13,047)	(1,523)	11.7%
<b>Total Non-Current Assets</b>	<b>1,522</b>	<b>3,046</b>	<b>(1,524)</b>	<b>50.0%</b>
<b>Total Assets</b>	<b>\$ 1,001,464</b>	<b>\$ 1,035,646</b>	<b>\$ (34,182)</b>	<b>3.3%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 26,933	\$ 3,153	\$ 23,780	754.2%
Compensated Absence Liability	60,854	89,355	(28,501)	31.9%
<b>Total Current Liabilities</b>	<b>87,787</b>	<b>92,508</b>	<b>(4,721)</b>	<b>5.1%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	22,227	32,018	(9,791)	30.6%
<b>Fund Balance</b>	<b>891,450</b>	<b>911,120</b>	<b>(19,670)</b>	<b>2.2%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,001,464</b>	<b>\$ 1,035,646</b>	<b>\$ (34,182)</b>	<b>3.3%</b>
<b>Working Capital</b>				
Current Assets	\$ 999,942	\$ 1,032,600	\$ (32,658)	3.2%
Less: Current Liabilities	87,787	92,508	(4,721)	5.1%
<b>End of Period Working Capital</b>	<b>\$ 912,155</b>	<b>\$ 940,092</b>	<b>\$ (27,937)</b>	<b>3.0%</b>

Statement of Revenues, Expenses, and Other Changes  
**Service Center Funds - Client Services**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 61,300	\$ 47,895	\$ 13,405	28.0%
Other Revenue	93	-	93	-
Internal Sales	2,162,120	2,236,988	(74,868)	3.3%
<b>Total Revenue</b>	<b>2,223,513</b>	<b>2,284,883</b>	<b>(61,370)</b>	<b>2.7%</b>
<b>Expense</b>				
Total Salaries and OPE	2,076,577	1,822,266	254,311	14.0%
Service and Supplies	121,721	83,446	38,275	45.9%
Depreciation	1,523	1,523	-	0.0%
<b>Total Expense</b>	<b>2,199,821</b>	<b>1,907,235</b>	<b>292,586</b>	<b>15.3%</b>
Net Change From Operations	23,692	377,648	(353,956)	93.7%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In/(Out)	(43,362)	498,054	(541,416)	108.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(19,670)</b>	<b>875,702</b>	<b>(895,372)</b>	<b>102.2%</b>
Beginning Operations Fund Balance	911,120	35,418	875,702	2472.5%
<b>Ending Fund Balance From Operations</b>	<b>\$ 891,450</b>	<b>\$ 911,120</b>	<b>\$ (19,670)</b>	<b>2.2%</b>

Balance Sheet  
**Service Center Funds - Miscellaneous**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 3,823,172	\$ 2,666,852	\$ 1,156,320	43.4%
Accounts Receivable	96,886	65,860	31,026	47.1%
Inventories	168,284	168,285	(1)	0.0%
Prepaid Expenses	303,838	251,459	52,379	20.8%
<b>Total Current Assets</b>	<b>4,392,180</b>	<b>3,152,456</b>	<b>1,239,724</b>	<b>39.3%</b>
<b>Non-Current Assets</b>				
Fixed Assets	1,153,632	1,090,806	62,826	5.8%
Accumulated Depreciation	(980,964)	(931,386)	(49,578)	5.3%
<b>Total Non-Current Assets</b>	<b>172,668</b>	<b>159,420</b>	<b>13,248</b>	<b>8.3%</b>
<b>Total Assets</b>	<b>\$ 4,564,848</b>	<b>\$ 3,311,876</b>	<b>\$ 1,252,972</b>	<b>37.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 86,588	\$ 207,368	\$ (120,780)	58.2%
Compensated Absence Liability	242,278	211,147	31,131	14.7%
Deferred Income	17,233	16,371	862	5.3%
<b>Total Current Liabilities</b>	<b>346,099</b>	<b>434,886</b>	<b>(88,787)</b>	<b>20.4%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	88,492	75,658	12,834	17.0%
<b>Fund Balance</b>	<b>4,130,257</b>	<b>2,801,332</b>	<b>1,328,925</b>	<b>47.4%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,564,848</b>	<b>\$ 3,311,876</b>	<b>\$ 1,252,972</b>	<b>37.8%</b>
<b>Working Capital</b>				
Current Assets	\$ 4,392,180	\$ 3,152,456	\$ 1,239,724	39.3%
Less: Current Liabilities	346,099	434,886	(88,787)	20.4%
<b>End of Period Working Capital</b>	<b>\$ 4,046,081</b>	<b>\$ 2,717,570</b>	<b>\$ 1,328,511</b>	<b>48.9%</b>



Statement of Revenues, Expenses, and Other Changes  
**Service Center Funds - Miscellaneous**

For the Twelve Months Ending June 30,	2023	2022	Increase (Decrease)	% Change
<b>Revenue</b>				
Enrollment Fees	\$ -	\$ -	\$ -	-
Interest Revenue	-	4,801	(4,801)	-
Sales and Service Revenue	1,199,179	1,100,748	98,431	8.9%
Other Revenue	13,495	-	13,495	-
Internal Sales	7,957,236	8,248,329	(291,093)	3.5%
<b>Total Revenue</b>	<b>9,169,910</b>	<b>9,353,878</b>	<b>(183,968)</b>	<b>2.0%</b>
<b>Expense</b>				
Total Salaries and OPE	5,134,615	5,111,803	22,812	0.4%
Service and Supplies	2,305,435	2,725,722	(420,287)	15.4%
Depreciation	49,210	43,963	5,247	11.9%
<b>Total Expense</b>	<b>7,489,260</b>	<b>7,881,488</b>	<b>(392,228)</b>	<b>5.0%</b>
Net Change From Operations	1,680,650	1,472,390	208,260	14.1%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In	719,896	799,400	(79,504)	9.9%
Transfers Out	(1,071,253)	(833,594)	(237,659)	28.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,329,293</b>	<b>1,438,196</b>	<b>(108,903)</b>	<b>7.6%</b>
Beginning Operations Fund Balance	2,801,332	1,362,886	1,438,446	105.5%
NIP Change in Fixed Assets	(368)	250	(618)	247.2%
Due from Other Funds	-	-	-	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 4,130,257</b>	<b>\$ 2,801,332</b>	<b>\$ 1,328,925</b>	<b>47.4%</b>

Fiscal year ending June 30, 2023



**Designated Operations**

	Fiscal Year 2023			Fiscal Year 2022		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Shared Services Enterprise	\$ 3,178,555	\$ 3,646,176	\$ (467,622)	\$ 3,466,325	\$ 3,583,143	\$ (116,819)
Extension	1,136,925	1,171,191	(34,266)	462,255	296,375	165,880
Health & Human Sciences Outreach	2,736,299	2,223,183	513,115	2,702,839	2,508,552	194,287
College of Agricultural Sciences	7,469,449	7,227,170	242,278	6,629,077	7,121,857	(492,780)
Ecampus Non-cred courses & workshops	858,820	1,418,013	(559,193)	812,861	1,283,970	(471,109)
College-Earth, Ocean & Atmosphc Sci	802,080	769,430	32,649	672,513	662,545	9,968
International Study Abroad Programs	397,281	393,714	3,567	379,405	357,196	22,209
College of Forestry	1,362,114	1,166,369	195,745	964,471	1,018,425	(53,953)
College of Engineering	663,591	645,976	17,614	695,188	642,139	53,049
OSU Press	640,831	548,307	92,524	667,525	537,786	129,739
Student Affairs	418,080	375,183	42,897	207,848	314,397	(106,550)
College of Liberal Arts	197,193	193,258	3,936	87,890	91,682	(3,792)
Research	350,459	491,964	(141,504)	353,210	453,692	(100,482)
Public University Fund Management	206,446	202,066	4,380	216,734	217,686	(952)
College of Science	142,245	177,297	(35,052)	225,806	210,519	15,287
Enrollment Management	131,964	89,533	42,431	123,771	84,552	39,219
College of Pharmacy	48,873	75,334	(26,461)	88,876	145,295	(56,419)
College of Business	85,819	3,196	82,623	33,550	44,387	(10,837)
Cascades	86,158	88,627	(2,469)	121,658	118,976	2,682
Extension & Engagement	759,952	797,650	(37,698)	834,046	267,826	566,220
Miscellaneous	178,632	65,436	113,196	(40,200)	13,374	(53,574)
	<b>\$ 21,851,763</b>	<b>\$ 21,769,073</b>	<b>\$ 82,691</b>	<b>\$ 19,705,650</b>	<b>\$ 19,974,376</b>	<b>\$ (268,726)</b>

Fiscal year ending June 30, 2023



**Gift Fund Expenditures by Unit**

	Fiscal Year <u>2023</u>	Fiscal Year <u>2022</u>
Scholarships (various units)	\$ 22,622,977	\$ 20,662,494
College of Forestry	6,279,362	5,772,788
Athletics	15,015,169	9,785,174
College of Engineering	7,092,708	6,723,958
College of Agricultural Sciences	4,951,136	5,668,342
College of Business	1,498,703	1,493,022
Research Centers & Institutes	1,300,323	911,448
College of Health & Human Sciences	1,176,227	1,156,370
College of Science	1,913,186	1,794,530
College of Liberal Arts	1,314,352	1,011,668
College of Veterinary Medicine	1,994,148	961,115
Executive Office	456,077	380,438
College-Ocean, Earth & Atmosphc Sci	1,005,835	454,179
Miscellaneous	805,713	1,368,438
Cascades	443,411	354,947
University Libraries	-	-
University Relations & Marketing	262,188	108,089
Extension	590,715	643,773
Student Affairs	570,000	399,879
Academic Affairs	770,445	376,666
College of Pharmacy	84,898	34,501
Information Services	5,518	502
Faculty Affairs	695	1,362
	<b><u>\$ 70,153,785</u></b>	<b><u>\$ 60,063,681</u></b>

**Externally Funded Expenditures**

	Fiscal Year <u>2023</u>	Fiscal Year <u>2022</u>
College-Ocean, Earth & Atmosph Sci	\$ 114,336,976	\$ 82,608,250
College of Engineering	58,899,923	50,900,999
College of Agricultural Sciences	45,890,474	44,233,702
Federal & State Financial Aid	53,809,480	92,469,264
Research Centers & Institutes	29,534,001	26,704,827
College of Health & Human Sciences	30,176,767	20,324,075
College of Science	19,135,591	16,144,554
College of Forestry	14,441,998	12,071,039
Agriculture Experiment Stations	15,820,504	15,088,607
Scholarships/Fellowships/Work Study	8,425,078	7,336,884
College of Pharmacy	10,459,084	8,683,938
Enrollment Management	1,708,274	2,364,345
College of Veterinary Medicine	4,468,846	2,543,711
College of Liberal Arts	1,904,600	1,621,393
Academic Affairs	75,278	(92,844)
Cascades Campus	3,273,810	2,894,172
Finance & Administration	1,492,823	1,539,284
Extension	1,694,628	1,088,410
College of Education	2,749,016	1,323,369
Faculty Affairs	-	-
Graduate School	189,861	234,985
Executive Office	381,371	284,572
Student Centers & Activities	3,581,961	2,369,103
Miscellaneous	1,363,392	597,052
College of Business	548,489	252,804
University Libraries	19,107	(17,512)
Institutional Management	1,378,971	(3,788,249)
	<b><u>\$ 425,760,305</u></b>	<b><u>\$ 389,780,735</u></b>



### Royalty Funds

Fiscal Years 2023-2022

	Fiscal Year 2023			Fiscal Year 2022		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Relations and Marketing	\$ 802,221	\$ 742,657	\$ 59,563	\$ 539,325	\$ 539,325	\$ -
Research Centers and Institutes	13,840,453	2,898,516	10,941,936	3,886,816	3,872,772	14,043
College of Agricultural Sciences	1,437,578	1,370,903	66,676	1,661,789	1,493,567	168,222
Information Services	170,526	80,037	90,489	189,057	148,138	40,919
College of Forestry	3,750	3,750	-	57	-	57
College of Science	14,133	14,133	-	617,264	617,264	-
College of Engineering	434,538	522,812	(88,274)	375,839	453,450	(77,611)
College of Pharmacy	163,004	163,004	-	260,260	260,260	0
Institutional Management	1,718	(81,508)	83,225	4,253	37,914	(33,661)
Miscellaneous	58,873	30,634	28,239	45,770	42,471	3,299
	<b>\$16,926,795</b>	<b>\$5,744,940</b>	<b>\$11,181,855</b>	<b>\$7,580,430</b>	<b>\$7,465,160</b>	<b>\$ 115,269</b>



### Report of Obligations and Debt Service (000's)

#### Debt Obligation (Principal)

Date	Contracts Payable	SELP	Revenue Bonds
6/30/23	\$ 294,832	\$ 8,245	\$ 622,422
6/30/24	277,840	7,427	622,055
6/30/25	260,188	6,575	621,688
6/30/26	241,951	5,687	621,322
6/30/27	224,448	4,761	620,955
6/30/28	207,031	3,797	620,588

#### Debt Service (Principal & Interest)

Fiscal Year	Contracts Payable	SELP	Revenue Bonds
6/30/23	\$ 21,877	\$ 1,163	\$ 23,429
6/30/24	26,189	1,163	23,430
6/30/25	26,980	1,163	23,430
6/30/26	27,136	1,163	23,429
6/30/27	25,950	1,163	23,429
Thereafter	297,269	5,338	1,193,661
<b>Total</b>	<b>\$ 425,401</b>	<b>\$ 11,153</b>	<b>\$ 1,310,808</b>
<b>Pay off date</b>	07/01/2053	06/30/2032	03/01/2060

**SELP - State Energy Loan Program** - A low interest loan program for projects that save energy. Administered through the State of Oregon, Office of Energy.





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**University**

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