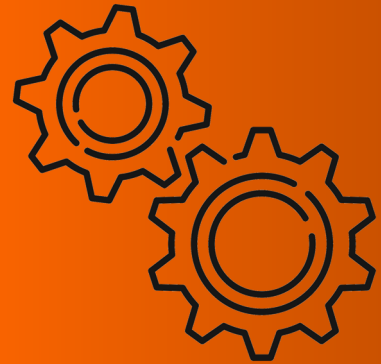


OFFICE OF BUDGET & RESOURCE PLANNING

FISCAL YEAR 2019 MANAGEMENT REPORTS

ENDING JUNE 30, 2019



Oregon State
University

Oregon State University

Financial Results for the Fiscal Year 2019

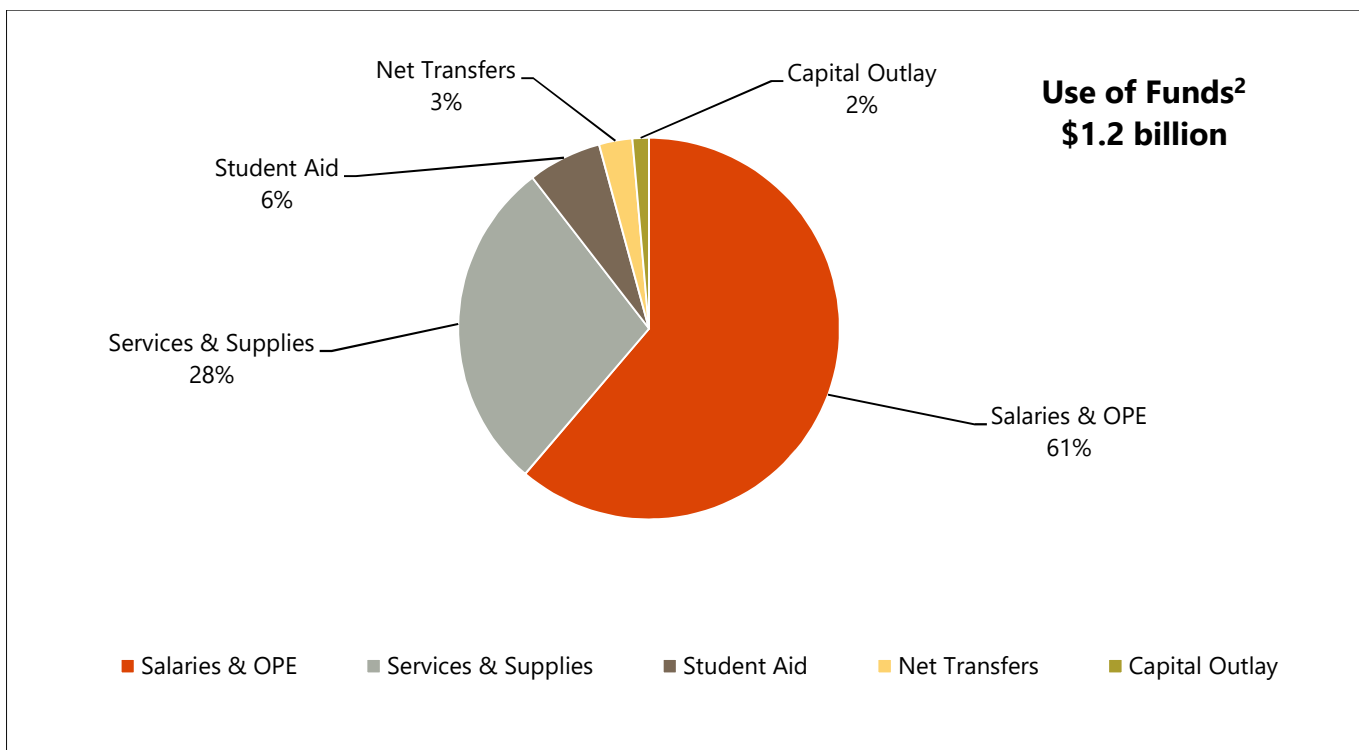
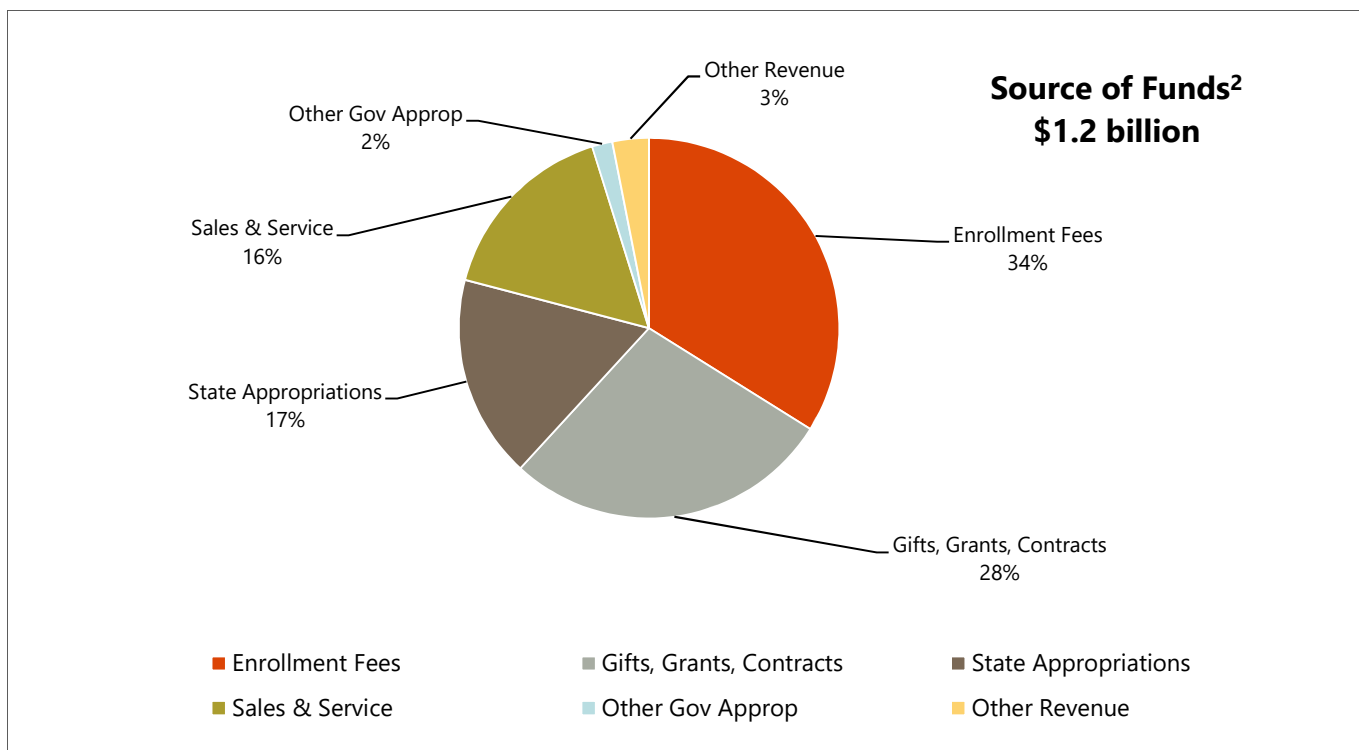


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The following unaudited financial statements have been prepared for internal management purposes, providing a summary of all operating funds and detailing information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Operations, Service Center Operations, and the inclusion of Supplemental Schedules. The report includes fiscal year 2019 balance sheets, operating and cash flow statements, and comparisons with results for fiscal year June 30, 2018.

Sources & Uses of Funds¹



¹ Plant funds not included

² Estimated interfund transactions eliminated

Operating Funds¹
Summary Balance Sheet
 Fiscal Years 2019 and 2018
 (in thousands)

FY2019	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
Current Assets	\$ 134,500	\$ 31,010	\$ 18,880	\$ 11,170	\$ 7,593	\$ 9,350	\$ 64,662	\$ 277,165
Non-Current Assets	(954)	-	443,082	5,659	28	-	-	448,768
Total Assets	134,499	31,010	461,962	16,829	7,620	9,350	64,662	725,932
Current Liabilities	57,687	14,338	22,767	4,568	1,838	1,074	49,954	152,225
Non-Current Liabilities	3,240	850	302,005	129	-	180	1,001	307,405
Fund Balance	73,572	15,822	137,190	12,133	5,783	8,095	13,707	266,302
Total Liabilities & Fund Balance	\$ 134,499	\$ 31,010	\$ 461,962	\$ 16,829	\$ 7,620	\$ 9,350	\$ 64,662	\$ 725,932

FY2018								
Current Assets	\$ 141,234	\$ 25,653	\$ 30,139	\$ 11,511	\$ 8,431	\$ 12,387	\$ 58,137	\$ 287,492
Non-Current Assets	-	-	443,657	5,167	49	-	-	448,873
Total Assets	141,234	25,653	473,796	16,678	8,479	12,387	58,137	736,364
Current Liabilities	52,813	10,847	24,979	5,138	2,694	1,432	47,421	145,323
Non-Current Liabilities	4,026	1,268	308,483	151	1	274	-	314,203
Fund Balance	84,395	13,538	140,335	11,389	5,785	10,681	10,716	276,839
Total Liabilities & Fund Balance	\$ 141,234	\$ 25,653	\$ 473,796	\$ 16,678	\$ 8,479	\$ 12,387	\$ 58,137	\$ 736,364

¹ Plant Funds not included.² Memorandum Only - Interfund eliminations have not been made for certain transactions which are counted in more than one fund, such as internal sales.³ Statewide Public Services includes Outdoor School.

Operating Funds¹
Statement of Revenues and Expenses

Fiscal Year 2019 and 2018
(in thousands)

FY2019	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
Revenues	\$ 587,701	\$ 105,469	\$ 188,200	\$ 28,758	\$ 23,766	\$ 6,199	\$ 366,772	\$ 1,306,865
Expenses	575,976	105,554	201,108	29,083	24,729	4,229	358,251	1,298,930
Net Change from Operations	11,726	(85)	(12,908)	(325)	(963)	1,971	8,521	7,935
Fixed Asset Disposal Gain/(Loss)	-	-	(255)	(18)	-	-	-	(273)
Net Transfers	(22,548)	2,369	(7,568)	1,079	961	(4,556)	(5,530)	(35,793)
Beginning Fund Balance	84,395	13,537	140,335	11,389	5,785	10,681	10,716	276,838
Fund Additions (Deductions)	-	-	17,586	9	-	-	-	17,595
Ending Fund Balance	\$ 73,572	\$ 15,821	\$ 137,190	\$ 12,133	\$ 5,783	\$ 8,095	\$ 13,707	\$ 266,302

FY2018	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
Revenues	\$ 562,930	\$ 104,015	\$ 184,980	\$ 26,020	\$ 23,332	\$ 6,366	\$ 353,564	\$ 1,261,207
Expenses	536,759	105,635	202,045	25,190	24,559	4,590	352,279	1,251,058
Net Change from Operations	26,171	(1,620)	(17,065)	830	(1,227)	1,776	1,285	10,149
Fixed Asset Disposal Gain/(Loss)	-	-	(6)	(7)	-	50	-	37
Net Transfers	(25,108)	3,960	(1,478)	11	1,127	(1,979)	(953)	(24,419)
Beginning Fund Balance	83,332	11,198	138,864	10,555	5,884	10,835	10,385	213,481
Fund Additions (Deductions)	-	-	20,020	-	-	-	-	20,020
Ending Fund Balance	\$ 84,395	\$ 13,537	\$ 140,335	\$ 11,389	\$ 5,785	\$ 10,681	\$ 10,716	\$ 276,838

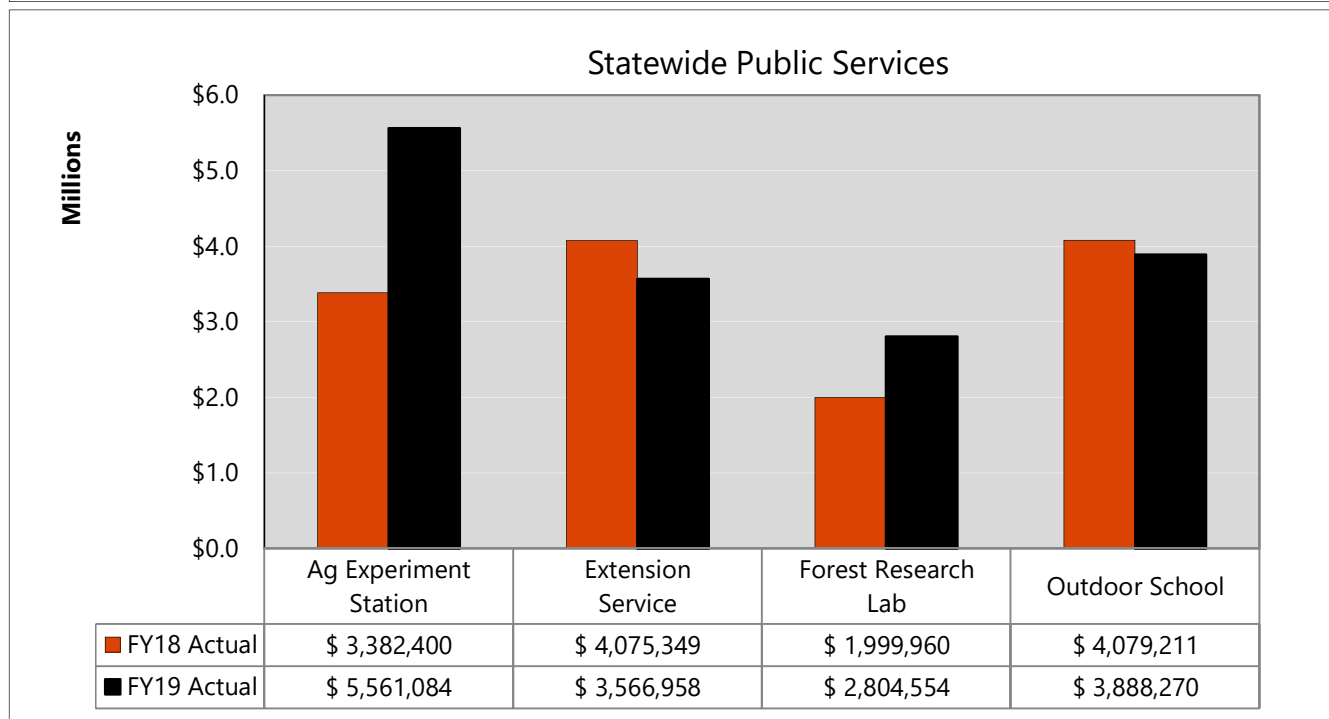
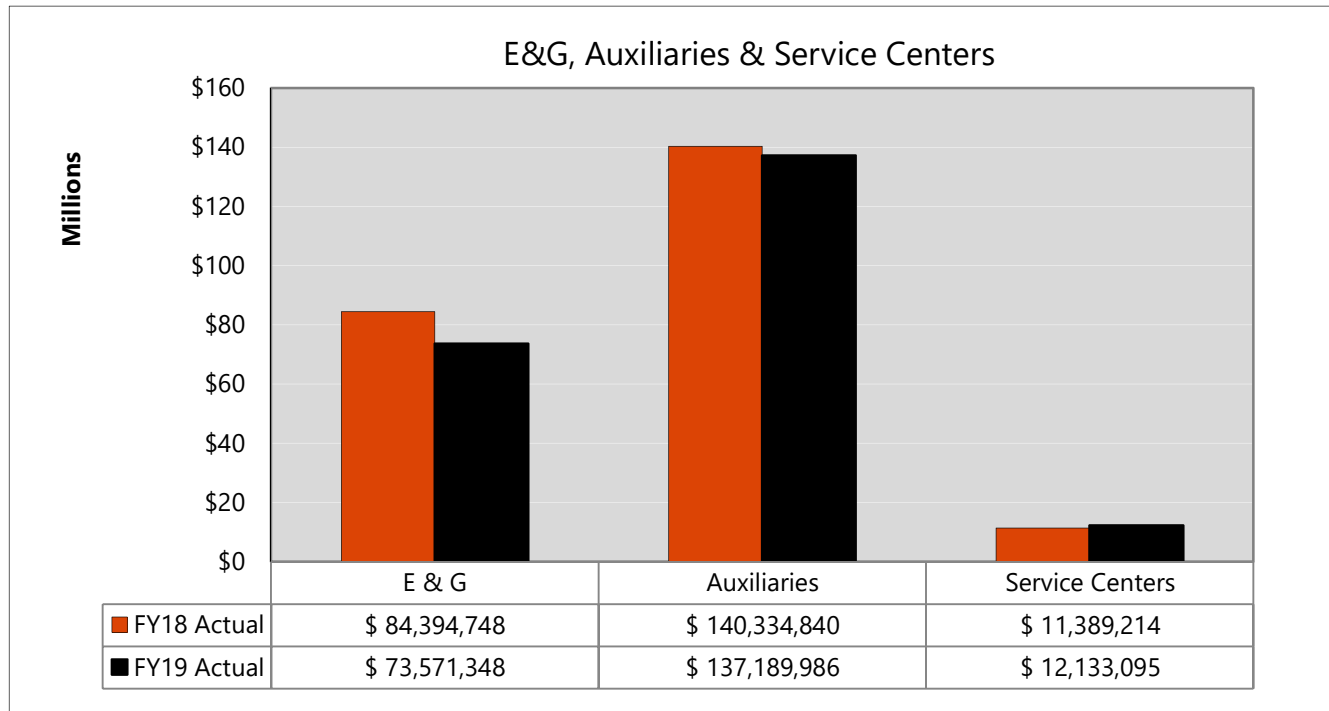
¹ Plant Funds not included.

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

³ Statewide Public Services includes Outdoor School

Fund Balances

Fiscal Years 2018 and 2019



Balance Sheet

Education and General Funds

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 83,782,207	\$ 96,276,805	\$ (12,494,598)	13.0%
Accounts Receivable	45,219,980	41,607,630	3,612,351	8.7%
Allowance for Doubtful Accounts	(6,925,300)	(6,240,162)	(685,138)	11.0%
Inventories	911,783	877,463	34,320	3.9%
Prepaid Expenses and Deferred Charges	8,284,923	5,353,565	2,931,358	54.8%
Due from Other Funds	3,226,418	3,358,433	(132,015)	3.9%
Accumulated Depreciation	(954)	-	(954)	-
Total Assets	\$ 134,499,058	\$ 141,233,734	\$ (6,734,677)	4.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 10,061,177	\$ 8,709,814	\$ 1,351,363	15.5%
Salaries and Wages Payable	2,115,376	2,177,331	(61,955)	2.8%
Compensated Absence Liability	13,806,459	12,334,547	1,471,911	11.9%
Deposits	278,191	232,970	45,221	19.4%
Deferred Revenues	31,396,949	29,301,463	2,095,486	7.2%
Due to Other Funds	28,560	56,423	(27,863)	49.4%
Total Current Liabilities	57,686,710	52,812,547	4,874,163	9.2%
Non-Current Liabilities				
Compensated Absence Liability	3,239,999	4,026,439	(786,439)	19.5%
Total Liabilities	60,926,710	56,838,986	4,087,724	7.2%
Fund Balance	73,572,348	84,394,747	(10,822,399)	12.8%
Total Liabilities and Fund Balance	\$ 134,499,058	\$ 141,233,734	\$ (6,734,675)	4.8%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds

For the Twelve Months Ending June 30, 2019 and 2018

	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 421,774,551	\$ 407,197,656	\$ 14,576,895	3.6%
Fee Remissions	(42,746,331)	(39,918,755)	(2,827,576)	7.1%
State Appropriations	136,759,535	126,540,564	10,218,972	8.1%
F&A Rate Recovery	41,471,387	42,057,377	(585,990)	1.4%
Interest Revenues	6,902,511	5,804,429	1,098,082	18.9%
Sales and Services	19,565,278	17,372,894	2,192,384	12.6%
Other Revenues	3,974,460	3,875,632	98,828	2.5%
Total Revenues	587,701,391	562,929,795	24,771,595	4.4%
Expenses				
Total Salaries and OPE	450,150,933	425,889,865	24,261,067	5.7%
Service and Supplies	114,122,133	104,839,742	9,282,391	8.9%
Capital Outlay	9,994,979	4,754,414	5,240,565	110.2%
Depreciation	954	-	954	-
Student Aid	1,706,882	1,274,923	431,959	33.9%
Total Expenses	575,975,880	536,758,945	39,216,935	7.3%
Net Change From Operations	11,725,511	26,170,850	(14,445,339)	55.2%
Transfers In	15,929,059	7,411,187	8,517,872	114.9%
Transfers Out	(38,476,970)	(32,518,805)	(5,958,165)	18.3%
Net Increase (Decrease) in Fund Balance	(10,822,400)	1,063,232	(11,885,633)	1117.9%
Beginning Fund Balance	84,394,747	83,331,515	1,063,232	1.3%
Ending Fund Balance	\$ 73,572,347	\$ 84,394,747	\$ (10,822,400)	12.8%

Statement of Cash Flows
Education and General Funds
 For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018

\$ 96,276,805**Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2018	June 2019	Change
Assets			
Accounts Receivable (Net)	\$ 35,367,468	\$ 38,294,680	\$ (2,927,212)
Inventories	877,463	911,783	(34,320)
Prepaid Expenses and Deferred Charges	5,353,565	8,284,923	(2,931,358)
Due From Other Funds	3,358,433	3,226,418	132,015
Accumulated Depreciation	-	(954)	954
Liabilities			
Accounts Payable	8,709,814	10,061,177	1,351,363
Salaries and Wages Payable	2,177,331	2,115,376	(61,955)
Compensated Absence Liabilities (Long/Short)	16,360,986	17,046,458	685,472
Deposits	232,970	278,191	45,221
Due to Other Funds	56,423	28,560	(27,863)
Deferred Revenues	29,301,463	31,396,949	2,095,486

Total Net Cash Provided (Used) by Changes in Assets and Liabilities**(1,672,198)****Cash Provided (Used) by Operating Activities****Revenues**

Enrollment Fees	\$ 421,774,551
Fee Remissions	(42,746,331)
State Appropriations	136,759,535
F&A Rate Recovery	41,471,387
Interest Income	6,902,511
Sales and Services	19,565,278
Other Revenue	3,974,460

Expenses

Total Salaries and OPE	(450,150,933)
Service and Supplies	(114,122,133)
Capital Outlay	(9,994,979)
Depreciation	(954)
Student Aid	(1,706,882)
Net Transfers	(22,547,911)

Total Cash Provided (Used) by Operating Activities**(10,822,401)**

Ending Cash as of June 30, 2019

\$ 83,782,207

Balance Sheet
Education and General Funds - Corvallis

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 81,566,903	\$ 93,715,027	\$ (12,148,124)	13.0%
Accounts Receivable	44,484,378	41,000,898	3,483,480	8.5%
Allowance for Doubtful Accounts	(6,810,053)	(6,147,036)	(663,018)	10.8%
Inventories	911,783	877,463	34,320	3.9%
Prepaid Expenses and Deferred Charges	8,284,560	5,345,251	2,939,309	55.0%
Due from Other Funds	3,226,418	3,358,433	(132,015)	3.9%
Total Assets	\$ 131,663,988	\$ 138,150,036	\$ (6,486,048)	4.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 9,915,462	\$ 8,550,731	\$ 1,364,730	16.0%
Salaries and Wages Payable	2,115,376	2,177,331	(61,955)	2.8%
Compensated Absence Liability	13,806,459	12,334,547	1,471,911	11.9%
Deposits	278,191	232,970	45,221	19.4%
Deferred Revenues	30,472,704	28,527,186	1,945,518	6.8%
Due to Other Funds	28,560	56,423	(27,863)	49.4%
Total Current Liabilities	56,616,750	51,879,187	4,737,563	9.1%
Non-Current Liabilities				
Compensated Absence Liability	3,239,999	4,026,439	(786,439)	19.5%
Total Liabilities	59,856,750	55,905,627	3,951,123	7.1%
Fund Balance	71,807,238	82,244,409	(10,437,171)	12.7%
Total Liabilities and Fund Balance	\$ 131,663,988	\$ 138,150,036	\$ (6,486,048)	4.7%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Corvallis

For the Twelve Months Ending June 30, 2019 and 2018

	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 411,728,031	\$ 397,941,789	\$ 13,786,241	3.5%
Fee Remissions	(42,316,969)	(39,534,948)	(2,782,021)	7.0%
State Appropriations	129,419,130	119,578,844	9,840,287	8.2%
F&A Rate Recovery	41,471,387	42,057,377	(585,990)	1.4%
Interest Revenues	6,871,505	5,804,118	1,067,387	18.4%
Sales and Services	19,487,832	17,301,576	2,186,256	12.6%
Other Revenues	3,846,007	3,845,939	68	0.0%
Total Revenues	570,506,922	546,994,694	23,512,228	4.3%
Expenses				
Total Salaries and OPE	436,062,048	413,248,174	22,813,874	5.5%
Service and Supplies	110,618,472	101,308,812	9,309,660	9.2%
Capital Outlay	9,930,118	4,624,959	5,305,159	114.7%
Student Aid	1,706,882	1,274,823	432,059	33.9%
Total Expenses	558,317,520	520,456,769	37,860,751	7.3%
Net Change From Operations	12,189,402	26,537,925	(14,348,523)	54.1%
Transfers In	15,833,115	7,334,142	8,498,973	115.9%
Transfers Out	(38,459,688)	(32,286,206)	(6,173,482)	19.1%
Net Increase (Decrease) in Fund Balance	(10,437,171)	1,585,861	(12,023,032)	758.1%
Beginning Fund Balance	82,244,409	80,658,548	1,585,861	2.0%
Ending Fund Balance	\$ 71,807,238	\$ 82,244,409	\$ (10,437,171)	12.7%

Statement of Cash Flows
Education and General Funds - Corvallis

For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 93,715,027**

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

	June 2018	June 2019	Change
Assets			
Accounts Receivable (Net)	\$ 34,853,862	\$ 37,674,324	\$ (2,820,462)
Inventories	877,463	911,783	(34,320)
Prepaid Expenses & Deferred Charges	5,345,251	8,284,560	(2,939,309)
Due From Other Funds	3,358,433	3,226,418	132,015
Liabilities			
Accounts Payable	8,550,731	9,915,462	1,364,730
Salaries and Wages Payable	2,177,331	2,115,376	(61,955)
Compensated Absence Liabilities (Long/Short)	16,360,986	17,046,458	685,472
Deposits	232,970	278,191	45,221
Due to Other Funds	28,527,186	30,472,704	1,945,518
Deferred Revenues	56,423	28,560	(27,863)
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>(1,710,953)</u>

Cash Provided (Used) by Operating Activities

Revenues	
Enrollment Fees	\$ 411,728,031
Fee Remissions	(42,316,969)
State Appropriations	129,419,130
F&A Rate Recovery	41,471,387
Interest Income	6,871,505
Sales and Services	19,487,832
Other Revenue	3,846,007
Expenses	
Total Salaries and OPE	(436,062,048)
Service and Supplies	(110,618,472)
Capital Outlay	(9,930,118)
Student Aid	(1,706,882)
Net Transfers	(22,626,573)
Total Cash Provided (Used) by Operating Activities	<u>(10,437,171)</u>
Ending Cash as of June 30, 2019	<u><u>\$ 81,566,903</u></u>



Balance Sheet
Education and General Funds - Cascades

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 2,215,304	\$ 2,561,779	\$ (346,474)	13.5%
Accounts Receivable	735,603	606,732	128,871	21.2%
Allowance for Doubtful Accounts	(115,247)	(93,126)	(22,121)	23.8%
Prepaid Expenses and Deferred Charges	363	8,314	(7,951)	95.6%
Accumulated Depreciation	(954)	-	(954)	-
Total Assets	\$ 2,835,069	\$ 3,083,698	\$ (248,629)	8.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 145,715	\$ 159,083	\$ (13,367)	8.4%
Deferred Revenues	924,245	774,277	149,968	19.4%
Total Liabilities	1,069,960	933,360	136,601	14.6%
Fund Balance	1,765,109	2,150,338	(385,229)	17.9%
Total Liabilities and Fund Balance	\$ 2,835,069	\$ 3,083,698	\$ (248,628)	8.1%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2019 and 2018

	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 10,046,521	\$ 9,255,867	\$ 790,654	8.5%
Fee Remissions	(429,362)	(383,807)	(45,555)	11.9%
State Appropriations	7,340,405	6,961,720	378,685	5.4%
Interest Revenues	31,006	311	30,695	9873.5%
Sales and Services	77,446	71,318	6,128	8.6%
Other Revenues	128,453	29,693	98,761	332.6%
Total Revenues	17,194,469	15,935,101	1,259,368	7.9%
Expenses				
Total Salaries and OPE	14,088,885	12,641,691	1,447,194	11.4%
Service and Supplies	3,503,661	3,530,930	(27,269)	0.8%
Capital Outlay	64,861	129,455	(64,594)	49.9%
Depreciation	954	-	954	
Student Aid	-	100	(100)	100.0%
Total Expenses	17,658,360	16,302,176	1,356,184	8.3%
Net Change From Operations	(463,891)	(367,075)	(96,816)	26.4%
Transfers In	95,944	77,045	18,899	24.5%
Transfers Out	(17,282)	(232,599)	215,317	92.6%
Net Increase (Decrease) in Fund Balance	(385,229)	(522,629)	137,400	26.3%
Beginning Fund Balance	2,150,338	2,672,967	(522,629)	19.6%
Ending Fund Balance	\$ 1,765,109	2,150,338.10	\$ (385,229)	17.9%

Statement of Cash Flows
Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 2,561,779**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Accounts Receivable (Net)	\$ 513,606	\$ 620,356	\$ (106,750)
Prepaid Expenses and Deferred Charges	8,314	363	7,951
Accumulated Depreciation	-	(954)	954
Liabilities			
Accounts Payable	159,083	145,715	(13,367)
Deferred Revenues	774,277	924,245	149,968
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>38,755</u>

Cash Provided (Used) by Operating Activities

Revenues		
Enrollment Fees		\$ 10,046,521
Fee Remissions		(429,362)
State Appropriations		7,340,405
Interest Income		31,006
Sales and Services		77,446
Other Revenue		128,453
Expenses		
Total Salaries and OPE		(14,088,885)
Service and Supplies		(3,503,661)
Capital Outlay		(64,861)
Depreciation		(954)
Student Aid		-
Net Transfers		78,662
Total Cash Provided (Used) by Operating Activities		<u>(385,230)</u>
Ending Cash as of June 30, 2018		<u><u>\$ 2,215,304</u></u>

Balance Sheet
Statewide Operations
Agricultural Experiment Station

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 6,036,177	\$ 4,352,041	\$ 1,684,136	38.7%
Accounts Receivable	1,453,541	1,400,333	53,208	3.8%
Prepaid Expenses and Deferred Charges	6,100	7,559	(1,458)	19.3%
Total Assets	\$ 7,495,818	\$ 5,759,932	\$ 1,735,886	30.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 192,793	\$ 258,766	\$ (65,973)	25.5%
Compensated Absence Liability	1,405,229	1,586,703	(181,475)	11.4%
Deferred Revenues	(49)	-	(49)	-
Due to Other Funds	7,140	14,106	(6,966)	49.4%
Total Current Liabilities	1,605,113	1,859,575	(254,463)	13.7%
Non-Current Liabilities				
Compensated Absence Liability	329,622	517,957	(188,335)	36.4%
Total Liabilities	1,934,734	2,377,532	(442,798)	18.6%
Fund Balance	5,561,084	3,382,400	2,178,684	64.4%
Total Liabilities and Fund Balance	\$ 7,495,818	\$ 5,759,932	\$ 1,735,886	30.1%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 33,899,120	\$ 32,569,741	\$ 1,329,379	4.1%
Other Governmental Appropriations	3,582,574	4,517,955	(935,381)	20.7%
Interest Revenues	370	295	75	25.3%
Sales and Services	2,628,466	2,295,861	332,605	14.5%
Other Revenues	24,202	76,208	(52,005)	68.2%
Total Revenues	40,134,733	39,460,060	674,673	1.7%
Expenses				
Total Salaries and OPE	30,774,148	33,607,545	(2,833,397)	8.4%
Service and Supplies	8,467,461	8,882,487	(415,026)	4.7%
Capital Outlay	390,119	568,844	(178,725)	31.4%
Total Expenses	39,631,728	43,058,876	(3,427,148)	8.0%
Net Change From Operations	503,005	(3,598,816)	4,101,821	114.0%
Transfers In	1,804,591	2,547,082	(742,491)	29.2%
Transfers Out	(128,912)	(91,374)	(37,538)	41.1%
Net Increase (Decrease) in Fund Balance	2,178,684	(1,143,108)	3,321,792	290.6%
Beginning Fund Balance	3,382,400	4,525,508	(1,143,108)	25.3%
Ending Fund Balance	\$ 5,561,084	\$ 3,382,400	\$ 2,178,684	64.4%

Statement of Cash Flows
Statewide Operations
Agricultural Experiment Station
For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 4,352,041**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 1,400,333	\$ 1,453,541	\$ (53,208)
Prepaid Expenses and Deferred Charges	7,559	6,100	1,458
Liabilities			
Accounts Payable	258,766	192,793	(65,973)
Liability for Compensated Absences	2,104,660	1,734,850	(369,810)
Deferred Revenues	-	(49)	(49)
Due to Other Funds	14,106	7,140	<u>(6,966)</u>
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>(494,548)</u>

Cash Provided (Used) by Operating Activities

Revenues	
State Appropriations	\$ 33,899,120
Other Governmental Appropriations	3,582,574
Interest Income	370
Sales and Services	2,628,466
Other Revenue	24,202
Expenses	
Total Salaries and OPE	(30,774,148)
Service and Supplies	(8,467,461)
Capital Outlay	(390,119)
Net Transfers	<u>1,675,679</u>
Total Cash Provided (Used) by Operating Activities	<u>2,178,684</u>
Cash as of June 30, 2019	<u><u>\$ 6,036,177</u></u>

Balance Sheet
Statewide Operations
Extension Service

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 3,941,067	\$ 3,516,975	\$ 424,092	12.1%
Accounts Receivable	2,257,826	3,123,130	(865,304)	27.7%
Inventories	43,388	28,502	14,886	52.2%
Prepaid Expenses and Deferred Charges	68,437	60,826	7,611	12.5%
Total Assets	\$ 6,310,718	\$ 6,729,433	\$ (418,715)	6.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 513,073	\$ 325,712	\$ 187,361	57.5%
Compensated Absence Liability	1,783,608	1,684,219	99,388	5.9%
Deposits	19,878	15,728	4,150	26.4%
Deferred Revenues	8,825	14,245	(5,420)	38.0%
Total Current Liabilities	2,325,383	2,039,903	285,480	14.0%
Non-Current Liabilities				
Compensated Absence Liability	418,377	614,181	(195,803)	31.9%
Total Liabilities	2,743,760	2,654,084	89,676	3.4%
Fund Balance	3,566,958	4,075,349	(508,392)	12.5%
Total Liabilities and Fund Balance	\$ 6,310,718	\$ 6,729,433	\$ (418,715)	6.2%

Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Extension Service

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 24,335,875	\$ 23,381,528	\$ 954,347	4.1%
Other Governmental Appropriations	16,837,713	16,705,666	132,047	0.8%
Sales and Services	1,727,736	1,445,346	282,390	19.5%
Other Revenues	379,098	355,342	23,756	6.7%
Total Revenues	43,280,422	41,887,882	1,392,540	3.3%
Expenses				
Total Salaries and OPE	\$ 35,808,140	\$ 35,085,890	\$ 722,250	2.1%
Service and Supplies	8,068,458	8,336,747	(268,289)	3.2%
Capital Outlay	110,787	149,345	(38,558)	25.8%
Total Expenses	43,987,385	43,571,982	415,402	1.0%
Net Change From Operations	(706,962)	(1,684,100)	977,138	58.0%
Transfers In	1,416,599	1,351,580	65,019	4.8%
Transfers Out	(1,218,028)	(544,969)	(673,059)	123.5%
Net Increase (Decrease) in Fund Balance	(508,392)	(877,489)	369,097	42.1%
Beginning Fund Balance	4,075,349	4,952,838	(877,489)	17.7%
Ending Fund Balance	\$ 3,566,958	\$ 4,075,349	\$ (508,392)	12.5%

Statement of Cash Flows
Statewide Operations
Extension Service
For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 3,516,975**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 3,123,130	\$ 2,257,826	\$ 865,304
Inventories	28,502	43,388	(14,886)
Prepaid Expenses and Deferred Charges	60,826	68,437	(7,611)
Liabilities			
Accounts Payable	325,712	513,073	187,361
Liability for Compensated Absences	2,298,400	2,201,985	(96,415)
Deposits	15,728	19,878	4,150
Deferred Revenues	14,245	8,825	(5,420)

Total Net Cash Provided (Used) by Changes in Assets and Liabilities **932,483**

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	\$ 24,335,875
Other Governmental Appropriations	16,837,713
Sales & Services	1,727,736
Other Revenue	379,098
Expense	
Total Salaries and OPE	(35,808,140)
Service and Supplies	(8,068,458)
Capital Outlay	(110,787)
Net Transfers	198,571

Total Cash Provided (Used) by Operating Activities **(508,392)**

Cash as of June 30, 2019 **\$ 3,941,067**

Balance Sheet
Statewide Operations
Forest Research Laboratory

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 2,395,213	\$ 1,853,074	\$ 542,139	29.3%
Accounts Receivable	986,610	824,491	162,120	19.7%
Prepaid Expenses and Deferred Charges	29,704	24,908	4,797	19.3%
Total Assets	\$ 3,411,528	\$ 2,702,473	\$ 709,055	26.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 70,142	\$ 148,592	\$ (78,450)	52.8%
Compensated Absence Liability	434,833	417,600	17,233	4.1%
Total Current Liabilities	504,976	566,193	(61,217)	10.8%
Non-Current Liabilities				
Compensated Absence Liability	101,998	136,320	(34,322)	25.2%
Total Liabilities	606,974	702,512	(95,539)	13.6%
Fund Balance	2,804,554	1,999,960	804,594	40.2%
Total Liabilities and Fund Balance	\$ 3,411,528	\$ 2,702,472	\$ 709,055	26.2%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 5,214,262	\$ 5,009,779	\$ 204,483	4.1%
Other Governmental Appropriations	1,027,495	2,106,314	(1,078,819)	51.2%
Transfers From State Agencies	3,442,658	3,461,999	(19,340)	0.6%
Sales & Services	124,885	327,518	(202,633)	61.9%
Other Revenues	4,467	1,295	3,171	244.8%
Total Revenues	9,813,767	10,906,905	(1,093,138)	10.0%
Expenses				
Total Salaries and OPE	7,567,439	8,515,605	(948,167)	11.1%
Service and Supplies	1,915,784	2,689,332	(773,549)	28.8%
Capital Outlay	20,776	160,329	(139,553)	87.0%
Total Expenses	9,503,998	11,365,267	(1,861,269)	16.4%
Net Change From Operations	309,769	(458,361)	768,131	167.6%
Transfers In	764,126	819,332	(55,207)	6.7%
Transfers Out	(269,301)	(80,305)	(188,996)	235.3%
Net Increase (Decrease) in Fund Balance	804,594	280,666	523,928	186.7%
Beginning Fund Balance	1,999,960	1,719,294	280,666	16.3%
Ending Fund Balance	\$ 2,804,554	\$ 1,999,960	\$ 804,594	40.2%

Statement of Cash Flows
Statewide Operations
Forest Research Laboratory
For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 1,853,074**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 824,491	\$ 986,610	\$ (162,120)
Prepaid Expenses and Deferred Charges	24,908	29,704	(4,797)
Liabilities			
Accounts Payable	148,592	70,142	(78,450)
Liability for Compensated Absences	553,920	536,831	<u>(17,089)</u>
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>(262,455)</u>

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	5,214,262
Other Governmental Appropriations	1,027,495
Transfers From State Agencies	3,442,658
Sales and Services	124,885
Other Revenue	4,467
Expense	
Total Salaries and OPE	(7,567,439)
Service and Supplies	(1,915,784)
Capital Outlay	(20,776)
Net Transfers	494,825
Total Cash Provided (Used) by Operating Activities	<u>804,594</u>
Cash as of June 30, 2019	<u><u>\$ 2,395,213</u></u>

Fiscal year ending June 30, 2019



Balance Sheet
Statewide Operations
Outdoor School

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Cash	\$ 13,769,907	\$ 10,460,092	\$ 3,309,815	31.6%
Prepaid Expenses and Deferred Charges	20,820	-	20,820	-
Total Assets	\$ 13,790,727	\$ 10,460,092	\$ 3,330,635	31.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 9,902,458	\$ 6,380,881	\$ 3,521,576	55.2%
Total Current Liabilities	9,902,458	6,380,881	3,521,576	55.2%
Non-Current Liabilities				
Total Liabilities	9,902,458	6,380,881	3,521,576	55.2%
Fund Balance	3,888,270	4,079,211	(190,941)	4.7%
Total Liabilities and Fund Balance	\$ 13,790,727	\$ 10,460,092	\$ 3,330,635	31.8%

Fiscal year ending June 30, 2019



Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Outdoor School

For the twelve months ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
State Appropriations	\$ 12,240,000	\$ 11,760,000	\$ 480,000	4.1%
Total Revenue	\$ 12,240,000	\$ 11,760,000	\$ 480,000	4.1%
Expenses				
Total Salaries and OPE	\$ 889,237	\$ 313,019	\$ 576,218	184.1%
Service and Supplies	11,541,705	7,326,043	4,215,661	57.5%
Total Expenses	12,430,941	7,639,062	4,791,879	62.7%
Net Change From Operations	(190,941)	4,120,938	(4,311,879)	104.6%
Transfers Out	-	(41,727)	41,727	-
Net Increase (Decrease) in Fund Balance	\$ (190,941)	\$ 4,079,211	\$ (4,270,152)	104.7%
Beginning Fund Balance	4,079,211	-	4,079,211	-
Ending Fund Balance	\$ 3,888,270	\$ 4,079,211	\$ (190,941)	4.7%

Fiscal year ending June 30, 2019

Statement of Cash Flows
Statewide Operations



Oregon State
University

Outdoor School

For the Twelve Months Ending June 30, 2019

Beginning Cash as of July 1, 2018 **\$ 10,460,092**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Prepaid Expenses and Deferred Charges	-	20,820	(20,820)
Liabilities			
Accounts Payable	6,380,881	9,902,458	<u>3,521,576</u>

Total Net Cash Provided (Used) by Changes in Assets and Liabilities **3,500,756**

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	12,240,000
Expense	
Total Salaries and OPE	(889,237)
Service and Supplies	(11,541,705)

Total Cash Provided (Used) by Operating Activities **(190,941)**

Cash as of June 30, 2019 **\$ 13,769,907**

Balance Sheet
Auxiliary Funds - University Housing & Dining Services

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 5,063,119	\$ 64,908,299	\$ (59,845,180)	92.2%
Accounts Receivable	2,955,306	2,944,877	10,429	0.4%
Allowance for Doubtful Accounts	(397,086)	(393,888)	(3,198)	0.8%
Inventories	268,085	251,064	17,020	6.8%
Prepaid Expenses	22,260	7,625	14,635	191.9%
Total Current Assets	7,911,684	67,717,978	(59,806,294)	88.3%
Non-Current Assets				
Fixed Assets	217,822,758	207,213,642	10,609,116	5.1%
Accumulated Depreciation	(87,481,916)	(82,732,618)	(4,749,297)	5.7%
Total Non-Current Assets	130,340,843	124,481,024	5,859,819	4.7%
Total Assets	\$ 138,252,527	\$ 192,199,002	\$ (53,946,475)	28.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 2,507,887	\$ 2,332,153	\$ 175,734	7.5%
Compensated Absence Liability	752,041	752,631	(590)	0.1%
Deferred Revenues	1,676,162	1,697,809	(21,648)	1.3%
Deposits	29,578	22,325	7,254	32.5%
Current Portion of Premium/Discount	85,560	82,418	3,143	3.8%
Current Portion of Long-Term Liabilities	3,974,971	3,831,122	143,849	3.8%
Total Current Liabilities	9,026,199	8,718,457	307,742	3.5%
Non-Current Liabilities				
Internal Bank Loan	100,440,340	102,927,297	(2,486,957)	2.4%
Compensated Absence Liability	176,405	245,686	(69,281)	28.2%
Premium/Discount	1,302,768	1,388,328	(85,560)	6.2%
Total Non-Current Liabilities	101,919,512	104,561,311	(2,641,798)	2.5%
Total Liabilities	110,945,712	113,279,768	(2,334,056)	2.1%
Fund Balance	27,306,815	78,919,234	(51,612,419)	65.4%
Total Liabilities and Fund Balance	\$ 138,252,527	\$ 192,199,002	\$ (53,946,475)	28.1%
Working Capital				
Current Assets	\$ 7,911,684	\$ 67,717,978	\$ (59,806,294)	88.3%
Less: Current Liabilities	9,026,199	8,718,457	(307,742)	3.5%
End of Period Working Capital	\$ (1,114,516)	\$ 58,999,520	\$ (60,114,036)	-101.9%

-Cash includes restricted cash within the plant funds.

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 122,609	\$ 172,536	\$ (49,927)	28.9%
Sales and Services	57,071,064	55,167,843	1,903,220	3.4%
Other Revenue	31,401	104,332	(72,931)	69.9%
Internal Sales	2,190,127	1,995,170	194,957	9.8%
Total Revenues	59,415,201	57,439,881	1,975,320	3.4%
Expenses				
Total Salaries and OPE	24,907,204	24,074,403	832,801	3.5%
Service and Supplies	26,868,129	26,415,177	452,952	1.7%
Depreciation	4,792,964	4,739,455	53,509	1.1%
Total Expenses	56,568,298	55,229,035	1,339,262	2.4%
Net Change From Operations	2,846,904	2,210,846	636,057	28.8%
Fixed Asset Disposal Gain/(Loss)	(1,803)	-	(1,803)	-
Transfers In	75,577	581,176	(505,599)	87.0%
Transfers Out	(8,850,000)	(4,814,634)	(4,035,366)	83.8%
Net Increase (Decrease) in Fund Balance	(5,929,323)	(2,022,612)	(3,906,711)	193.2%
Beginning Operations Fund Balance	24,154,225	22,014,993	2,139,232	9.7%
NIP Change in Fixed Assets	10,516,828	6,938,062	3,578,766	51.6%
Fund Additions/Deductions for Internal Loans	(1,488,014)	(2,776,218)	1,288,204	46.4%
Ending Fund Balance From Operations	\$ 27,253,717	\$ 24,154,225	\$ 3,099,492	12.8%
Beginning Plant Fund Balance	54,765,009	739,282	54,025,727	7307.9%
Plant Revenue - Interest	24,217	10,514	13,703	130.3%
Other Revenue	-	3,000	(3,000)	-
Expenses	(10,711,995)	(7,032,054)	(3,679,941)	52.3%
Transfers In	8,934,684	61,965,000	(53,030,316)	85.6%
Transfers Out	(52,958,817)	(920,733)	(52,038,084)	5651.8%
Ending Plant Fund Balance	\$ 53,099	\$ 54,765,009	\$ (54,711,910)	99.9%

-Cash includes restricted cash within the plant funds.

Balance Sheet

Auxiliary Funds - Student Centers & Activities/Fee Clearing

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 31,029,175	\$ 30,142,578	\$ 886,597	2.9%
Accounts Receivable	1,332,068	1,423,484	(91,416)	6.4%
Allowance for Doubtful Accounts	(201,305)	(211,402)	10,097	4.8%
Inventories	18,499	14,976	3,523	23.5%
Prepaid Expenses and Deferred Charges	(2,525)	24,247	(26,772)	110.4%
Due From Other Funds	35,699	70,528	(34,829)	49.4%
Total Current Assets	32,211,611	31,464,412	747,200	2.4%
Non-Current Assets				
Fixed Assets	131,575,728	130,601,434	974,294	0.7%
Accumulated Depreciation	(40,416,524)	(36,840,674)	(3,575,850)	9.7%
Total Non-Current Assets	91,159,204	93,760,760	(2,601,556)	2.8%
Total Assets	\$ 123,370,815	\$ 125,225,172	\$ (1,854,356)	1.5%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,084,385	\$ 897,217	\$ 187,168	20.9%
Compensated Absence Liability	406,788	398,189	8,599	2.2%
Deposits	170,348	189,869	(19,522)	10.3%
Deferred Revenues	1,281,438	1,459,784	(178,346)	12.2%
Current Portion of Long-Term Liabilities	1,603,746	1,534,136	69,610	4.5%
Current Portion of Premium/Discount	35,896	37,858	(1,963)	5.2%
Total Current Liabilities	4,582,601	4,517,054	65,547	1.5%
Non-Current Liabilities				
Internal Bank Loan	52,349,698	53,953,443	(1,603,746)	3.0%
Compensated Absence Liability	95,419	129,983	(34,564)	26.6%
Premium/Discount	195,036	230,932	(35,896)	15.5%
Total Non-Current Liabilities	52,640,153	54,314,359	(1,674,205)	3.1%
Total Liabilities	57,222,754	58,831,413	(1,608,659)	2.7%
Fund Balance	66,148,061	66,393,759	(245,698)	0.4%
Total Liabilities and Fund Balance	\$ 123,370,815	\$ 125,225,172	\$ (1,854,357)	1.5%
Working Capital				
Current Assets	\$ 32,211,611	\$ 31,464,412	\$ 747,200	2.4%
Current Liabilities	4,582,601	4,517,054	65,547	1.5%
End of Period Working Capital	\$ 27,629,011	\$ 26,947,358	\$ 681,653	2.5%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 26,394,764	\$ 26,738,097	\$ (343,333)	1.3%
Gifts, Grants and Contracts	10,075	-	10,075	-
Interest Income	740,731	589,896	150,835	25.6%
Sales and Services	5,940,495	6,150,105	(209,609)	3.4%
Other Revenue	107,176	75,923	31,253	41.2%
Internal Sales	780,223	748,225	31,998	4.3%
Total Revenues	33,973,465	34,302,245	(328,781)	1.0%
Expenses				
Total Salaries and OPE	14,546,039	14,322,298	223,741	1.6%
Service and Supplies	12,953,948	13,632,958	(679,010)	5.0%
Depreciation	3,727,431	3,694,369	33,062	0.9%
Total Expenses	31,227,418	31,649,625	(422,207)	1.3%
Net Change From Operations	2,746,047	2,652,621	93,426	3.5%
Fixed Asset Disposal Gain/(Loss)	(249,034)	(4,217)	(244,816)	5805.0%
Transfers In - From E&G	63,060	32,758	30,302	92.5%
Transfers In - Other	202,983	103	202,880	196913.9%
Transfers Out - Incidental Fee Resources	(2,579,527)	(2,673,568)	94,041	3.5%
Transfers Out - Other	(2,192,894)	(946,067)	(1,246,827)	131.8%
Net Increase (Decrease) in Fund Balance	(2,009,364)	(938,371)	(1,070,993)	114.1%
Beginning Operations Fund Balance	60,831,921	61,181,845	(349,924)	0.6%
NIP Change in Fixed Assets	1,138,604	588,447	550,156	93.5%
Fund Additions from Other Funds	(445,274)	1,711,941	(2,157,215)	126.0%
Fund Deductions to Other Funds	445,274	(1,711,941)	2,157,216	126.0%
Ending Fund Balance From Operations	\$ 59,961,160	\$ 60,831,921	\$ (870,761)	1.4%
Beginning Plant Fund Balance	5,561,838	4,638,244	923,594	19.9%
Building Fee	3,057,359	3,162,938	(105,579)	3.3%
Interest Revenue	148,628	101,140	47,489	47.0%
Expenses	(4,067,194)	(3,277,400)	(789,794)	24.1%
Transfers In	1,680,354	937,020	743,334	79.3%
Transfers Out	(194,084)	(103)	(193,981)	188276.6%
Ending Plant Fund Balance	\$ 6,186,901	\$ 5,561,838	\$ 625,063	11.2%

Balance Sheet

Auxiliary Funds - Athletics

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ (40,026,885)	\$ (37,788,442)	\$ (2,238,443)	5.9%
Accounts Receivable	7,184,486	8,981,084	(1,796,598)	20.0%
Allowance for Doubtful Accounts	(1)	(1)	(0)	1.9%
Inventories	(713)	(3,873)	3,160	81.6%
Prepaid Expenses and Deferred Charges	645,738	359,538	286,200	79.6%
Total Current Assets	(32,197,375)	(28,451,694)	(3,745,681)	13.2%
Non-Current Assets				
Fixed Assets	244,876,385	239,944,835	4,931,549	2.1%
Accumulated Depreciation	(79,264,847)	(72,592,012)	(6,672,834)	9.2%
Total Non-Current Assets	165,611,538	167,352,823	(1,741,285)	1.0%
Total Assets	\$ 133,414,163	\$ 138,901,129	\$ (5,486,966)	4.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,423,345	\$ 3,592,705	\$ (2,169,360)	60.4%
Contracts Payable	117,178	117,178	-	0.0%
Compensated Absence Liability	814,939	631,849	183,091	29.0%
Current Employee Termination Liability	86,386	1,294,571	(1,208,185)	93.3%
Deferred Revenues	5,612,276	5,394,711	217,565	4.0%
Current Portion of Premium/Discount	200,960	210,752	(9,792)	4.6%
Current Portion of Long-Term Liabilities	1,150,381	1,101,926	48,455	4.4%
Total Current Liabilities	9,405,467	12,343,693	(2,938,226)	23.8%
Non-Current Liabilities				
Internal Bank Loan	93,012,802	96,527,108	(3,514,307)	3.6%
Contracts Payable	597,105	468,714	128,392	27.4%
Compensated Absence Liability	191,159	206,258	(15,099)	7.3%
Premium/Discount	1,690,895	1,891,855	(200,960)	10.6%
Total Non-Current Liabilities	95,491,960	99,093,935	(3,601,975)	3.6%
Total Liabilities	104,897,427	111,437,628	(6,540,201)	5.9%
Fund Balance	28,516,736	27,463,501	1,053,235	3.8%
Total Liabilities and Fund Balance	\$ 133,414,163	\$ 138,901,129	\$ (5,486,966)	4.0%
Working Capital				
Current Assets	\$ (32,197,375)	\$ (28,451,694)	\$ (3,745,681)	13.2%
Less: Current Liabilities	9,405,467	12,343,693	(2,938,226)	23.8%
End of Period Working Capital	\$ (41,602,842)	\$ (40,795,387)	\$ (807,455)	2.0%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Gifts, Grants, and Contracts	\$ 87,507	\$ 57,319	\$ 30,188	52.7%
Interest Income	872,415	939,205	(66,790)	7.1%
Lottery Proceeds	453,200	453,200	-	0.0%
Sales and Services	57,418,361	54,512,264	2,906,097	5.3%
Other Revenue	1,798,868	1,813,307	(14,439)	0.8%
Internal Sales	22,816	11,783	11,032	93.6%
Total Revenues	60,653,166	57,787,079	2,866,087	5.0%
Expenses				
Total Salaries and OPE	29,126,322	31,306,779	(2,180,457)	7.0%
Service and Supplies	30,684,716	29,720,097	964,619	3.2%
Student Aid	10,348,703	9,930,583	418,120	4.2%
Depreciation	6,679,255	6,335,706	343,549	5.4%
Total Expenses	76,838,997	77,293,165	(454,168)	0.6%
Net Change From Operations	(16,185,831)	(19,506,086)	3,320,255	17.0%
Fixed Asset Disposal Gain/(Loss)	(150)	(1,714)	1,565	91.3%
Transfers In - Incidental Fees	2,579,527	2,673,568	(94,041)	3.5%
Transfers In - From E&G	8,765,905	6,616,424	2,149,481	32.5%
Transfers In - Other	180,163	1,376,525	(1,196,362)	86.9%
Transfers Out	(2,304,510)	(4,600,980)	2,296,470	49.9%
Net Increase (Decrease) in Fund Balance	(6,964,896)	(13,442,263)	6,477,368	48.2%
Beginning Operations Fund Balance	26,342,276	26,497,526	(155,250)	0.6%
NIP Change in Fixed Assets	4,363,244	5,697,843	(1,334,598)	23.4%
Fund Additions for Internal Loans	5,308,356	7,597,341	(2,288,985)	30.1%
Fund Deductions for Internal Loans	(1,842,505)	(8,170)	(1,834,334)	22450.7%
Ending Fund Balance From Operations	\$ 27,206,476	\$ 26,342,276	\$ 864,200	3.3%
Beginning Plant Fund Balance	1,121,225	1,242,274	(121,049)	9.7%
Interest Revenues	25,551	74,257	(48,706)	65.6%
Gift Revenues	6,067,989	9,298,641	(3,230,651)	34.7%
Expenses	(5,279,968)	(5,893,548)	613,580	10.4%
Transfers In	3,730,055	4,322,897	(592,842)	13.7%
Transfers Out	(4,354,593)	(7,923,297)	3,568,703	45.0%
Ending Plant Fund Balance	\$ 1,310,260	\$ 1,121,225	\$ 189,034	16.9%

Balance Sheet
Auxiliary Funds - Student Health Services & CAPS

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 10,049,422	\$ 11,317,230	\$ (1,267,808)	11.2%
Accounts Receivable	1,370,112	1,555,374	(185,262)	11.9%
Allowance for Doubtful Accounts	(214,656)	(238,928)	24,273	10.2%
Prepaid Expenses and Deferred Charges	59,603	43,609	15,993	36.7%
Total Current Assets	11,264,481	12,677,285	(1,412,804)	11.1%
Non-Current Assets				
Fixed Assets	4,270,815	4,260,850	9,965	0.2%
Accumulated Depreciation	(2,431,335)	(2,298,755)	(132,580)	5.8%
Total Non-Current Assets	1,839,481	1,962,095	(122,615)	6.2%
Total Assets	\$ 13,103,962	\$ 14,639,380	\$ (1,535,418)	10.5%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 300,735	\$ 1,145,147	\$ (844,412)	73.7%
Compensated Absence Liability	334,552	330,337	4,215	1.3%
Deferred Revenues	937,132	931,427	5,705	0.6%
Total Current Liabilities	1,572,420	2,406,912	(834,492)	34.7%
Non-Current Liabilities				
Compensated Absence Liability	78,475	107,833	(29,358)	27.2%
Fund Balance	11,453,067	12,124,635	(671,568)	5.5%
Total Liabilities and Fund Balance	\$ 13,103,962	\$ 14,639,380	\$ (1,535,418)	10.5%
Working Capital				
Current Assets	\$ 11,264,481	\$ 12,677,285	\$ (1,412,804)	11.1%
Less: Current Liabilities	1,572,420	2,406,912	(834,492)	34.7%
End of Period Working Capital	\$ 9,692,061	\$ 10,270,373	\$ (578,312)	5.6%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 11,935,902	\$ 11,413,094	\$ 522,808	4.6%
Interest Income	305,468	244,671	60,797	24.8%
Sales and Services	8,530,618	9,826,854	(1,296,236)	13.2%
Other Revenue	355,551	281,791	73,761	26.2%
Internal Sales	29,350	19,219	10,131	52.7%
Total Revenues	21,156,889	21,785,628	(628,740)	2.9%
Expenses				
Total Salaries and OPE	11,590,258	11,491,807	98,451	0.9%
Service and Supplies	9,949,425	10,043,788	(94,363)	0.9%
Depreciation	151,259	149,042	2,217	1.5%
Total Expenses	21,690,942	21,684,637	6,305	0.0%
Net Change From Operations	(534,053)	100,992	(635,045)	628.8%
Fixed Asset Disposal Gain/(Loss)	(1,195)	-	(1,195)	-
Transfers In - From E&G	14,000	13,000	1,000	7.7%
Transfers In - Other	2,500	3,234	(734)	22.7%
Transfers Out	(152,819)	(5,000)	(147,819)	2956.4%
Net Increase (Decrease) in Fund Balance	(671,568)	112,225	(783,793)	698.4%
Beginning Operations Fund Balance	12,124,635	12,008,951	115,684	1.0%
NIP Change in Fixed Assets	-	3,458	(3,458)	-
Ending Fund Balance From Operations	\$ 11,453,067	\$ 12,124,635	\$ (671,568)	5.5%
Beginning Plant Fund Balance	\$ 0	3,234	(3,234)	100.0%
Transfers Out	-	(3,234)	3,234	-
Ending Plant Fund Balance	\$ 0	\$ 0	\$ -	0.0%

Balance Sheet

Auxiliary Funds - Parking

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 5,709,678	\$ 4,843,553	\$ 866,125	17.9%
Accounts Receivable	37,467	55,376	(17,909)	32.3%
Allowance for Doubtful Accounts	(4,431)	(7,552)	3,121	41.3%
Prepaid Expenses and Deferred Charges	-	47,816	(47,816)	-
Total Current Assets	5,742,714	4,939,193	803,521	16.3%
Non-Current Assets				
Fixed Assets	28,449,736	28,187,645	262,091	0.9%
Accumulated Depreciation	(12,226,433)	(11,342,353)	(884,080)	7.8%
Total Non-Current Assets	16,223,303	16,845,292	(621,990)	3.7%
Total Assets	\$ 21,966,017	\$ 21,784,486	\$ 181,531	0.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 95,858	\$ 81,146	\$ 14,712	18.1%
Compensated Absence Liability	24,229	30,042	(5,813)	19.3%
Current Portion of Premium/Discount	25,120	26,277	(1,156)	4.4%
Current Portion of Long-Term Liabilities	320,893	305,548	15,345	5.0%
Total Current Liabilities	466,101	443,013	23,088	5.2%
Non-Current Liabilities				
Internal Bank Loan	6,031,466	6,352,359	(320,893)	5.1%
Premium/Discount	191,444	216,564	(25,120)	11.6%
Compensated Absence Liability	5,684	9,807	(4,123)	42.0%
Total Non-Current Liabilities	6,228,594	6,578,730	(350,137)	5.3%
Total Liabilities	6,694,695	7,021,743	(327,048)	4.7%
Fund Balance	15,271,322	14,762,743	508,580	3.4%
Total Liabilities and Fund Balance	\$ 21,966,017	\$ 21,784,486	\$ 181,531	0.8%
Working Capital				
Current Assets	\$ 5,742,714	\$ 4,939,193	\$ 803,521	16.3%
Less: Current Liabilities	466,101	443,013	23,088	5.2%
End of Period Working Capital	\$ 5,276,613	\$ 4,496,181	\$ 780,433	17.4%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 71,363	\$ 52,477	\$ 18,887	36.0%
Sales and Services	3,906,915	3,701,073	205,842	5.6%
Other Revenue	764	738	26	3.5%
Internal Sales	372,891	310,751	62,140	20.0%
Total Revenues	4,351,934	4,065,038	286,895	7.1%
Expenses				
Total Salaries and OPE	1,207,998	1,123,965	84,034	7.5%
Service and Supplies	1,735,185	1,916,490	(181,305)	9.5%
Depreciation	884,080	883,188	893	0.1%
Total Expenses	3,827,264	3,923,642	(96,378)	2.5%
Net Change From Operations	524,670	141,396	383,274	271.1%
Transfers In	217,657	-	217,657	-
Transfers Out	(606,282)	-	(606,282)	-
Net Increase (Decrease) in Fund Balance	136,045	141,396	(5,351)	3.8%
Beginning Operations Fund Balance	14,565,086	13,062,391	1,502,695	11.5%
NIP Change in Fixed Assets	134,281	1,361,299	(1,227,018)	90.1%
Ending Fund Balance From Operations	\$ 14,835,411	\$ 14,565,086	\$ 270,325	1.9%
Beginning Plant Fund Balance	197,657	1,516,868	(1,319,211)	87.0%
Plant Revenue - Interest	6,190	18,615	(12,425)	66.7%
Expenses	(156,561)	(1,337,826)	1,181,266	88.3%
Transfers In	606,282	-	606,282	-
Transfers Out	(217,657)	-	(217,657)	-
Ending Plant Fund Balance	\$ 435,911	\$ 197,657	\$ 238,254	120.5%

Balance Sheet

Auxiliary Funds - OSU-Cascades

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 11,443,303	\$ 1,796,879	\$ 9,646,424	536.8%
Accounts Receivable	1,143,149	160,548	982,601	612.0%
Allowance for Doubtful Accounts	(18,646)	(18,319)	(327)	1.8%
Inventories	23,667	19,118	4,549	23.8%
Total Current Assets	12,591,474	1,958,226	10,633,248	543.0%
Non-Current Assets				
Fixed Assets	40,303,472	40,305,469	(1,997)	0.0%
Accumulated Depreciation	(2,508,566)	(1,554,546)	(954,020)	61.4%
Total Non-Current Assets	37,794,906	38,750,923	(956,017)	2.5%
Total Assets	\$ 50,386,380	\$ 40,709,149	\$ 9,677,230	23.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 300,760	\$ 88,771	\$ 211,990	238.8%
Compensated Absence Liability	31,454	24,863	6,591	26.5%
Deferred Income	157,584	113,863	43,722	38.4%
Total Current Liabilities	489,799	227,496	262,302	115.3%
Non-Current Liabilities				
Internal Bank Loan	46,216,274	44,268,818	1,947,456	4.4%
Compensated Absence Liability	7,378	8,116	(738)	9.1%
Total Non-Current Liabilities	46,223,652	44,276,934	1,946,718	4.4%
Total Liabilities	46,713,450	44,504,430	2,209,020	5.0%
Fund Balance	3,672,930	(3,795,282)	7,468,211	196.8%
Total Liabilities and Fund Balance	\$ 50,386,380	\$ 40,709,149	\$ 9,677,231	23.8%
Working Capital				
Current Assets	\$ 12,591,474	\$ 1,958,226	\$ 10,633,248	543.0%
Less: Current Liabilities	489,799	227,496	262,302	115.3%
End of Period Working Capital	\$ 12,101,675	\$ 1,730,730	\$ 10,370,945	599.2%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 917,040	\$ 878,175	\$ 38,865	4.4%
Interest Revenue	41,503	21,538	19,965	92.7%
Sales and Services	1,688,022	1,292,135	395,886	30.6%
Other Revenue	3,000	15,900	(12,900)	81.1%
Internal Sales	633,272	686,135	(52,862)	7.7%
Total Revenues	3,282,837	2,893,883	388,954	13.4%
Expenses				
Total Salaries and OPE	1,203,700	1,036,321	167,379	16.2%
Service and Supplies	3,461,555	3,958,982	(497,427)	12.6%
Student Aid	9,676	2,000	7,676	383.8%
Depreciation	955,748	952,312	3,436	0.4%
Total Expenses	5,630,680	5,949,615	(318,935)	5.4%
Net Change From Operations	(2,347,843)	(3,055,732)	707,889	23.2%
Net Increase (Decrease) in Fund Balance	(2,347,843)	(3,055,732)	707,889	23.2%
Beginning Operations Fund Balance	(4,489,992)	(2,051,985)	(2,438,007)	118.8%
NIP Change in Fixed Assets	3,008	213,510	(210,502)	98.6%
Fund Deductions for Internal Loans	(196,954)	404,215	(601,169)	148.7%
Ending Fund Balance From Operations	\$ (7,031,781)	\$ (4,489,992)	\$ (2,541,789)	56.6%
Beginning Plant Fund Balance	694,710	555,197	139,514	25.1%
Building Fee	135,925	132,244	3,681	2.8%
Gift Revenue	1,285,305	256,100	1,029,204	401.9%
Interest Revenues	3,412	5,669	(2,258)	39.8%
Expenses	(1,317,287)	149,715	(1,467,003)	979.9%
Transfers In	10,632,382	(404,215)	11,036,597	2730.4%
Transfers Out	(729,735)	-	(729,735)	-
Ending Plant Fund Balance	\$ 10,704,711	\$ 694,710	\$ 10,010,000	1440.9%

Balance Sheet

Auxiliary Funds - Miscellaneous

As of June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 3,222,929	\$ 6,247,829	\$ (3,024,900)	48.4%
Accounts Receivable	190,890	262,066	(71,176)	27.2%
Allowance for Doubtful Accounts	(11,449)	(12,669)	1,220	9.6%
Inventories	85,572	91,213	(5,641)	6.2%
Prepaid Expenses and Deferred Charges	32,205	29,548	2,657	9.0%
Total Current Assets	3,520,147	6,617,987	(3,097,840)	46.8%
Non-Current Assets				
Fixed Assets	1,528,904	3,361,883	(1,832,979)	54.5%
Accumulated Depreciation	(1,416,470)	(2,857,378)	1,440,908	50.4%
Total Non-Current Assets	112,434	504,506	(392,072)	77.7%
Total Assets	\$ 3,632,581	\$ 7,122,492	\$ (3,489,911)	49.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 45,953	\$ 109,435	\$ (63,481)	58.0%
Compensated Absence Liability	83,602	56,849	26,753	47.1%
Deposits	6,061	5,140	922	17.9%
Deferred Revenues	(34,582)	125,821	(160,403)	127.5%
Total Current Liabilities	101,035	297,245	(196,210)	66.0%
Non-Current Liabilities				
Compensated Absence Liability	19,610	18,557	1,053	5.7%
Fund Balance	3,511,936	6,806,690	(3,294,754)	48.4%
Total Liabilities and Fund Balance	\$ 3,632,581	\$ 7,122,492	\$ (3,489,911)	49.0%
Working Capital				
Current Assets	\$ 3,520,147	\$ 6,617,987	\$ (3,097,840)	46.8%
Less: Current Liabilities	101,035	297,245	(196,210)	66.0%
End of Period Working Capital	\$ 3,419,112	\$ 6,320,742	\$ (2,901,630)	45.9%

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

For the Twelve Month Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ (38,060)	\$ 15,268	\$ (53,328)	349.3%
Interest Income	50,642	64,658	(14,015)	21.7%
Sales and Services	4,661,908	6,123,163	(1,461,254)	23.9%
Other Revenue	160	1,050	(890)	84.8%
Internal Sales	691,707	501,864	189,844	37.8%
Total Revenues	5,366,358	6,706,002	(1,339,643)	20.0%
Expenses				
Total Salaries and OPE	2,038,132	1,921,990	116,142	6.0%
Service and Supplies	3,247,906	4,340,356	(1,092,450)	25.2%
Depreciation	41,337	52,615	(11,278)	21.4%
Total Expenses	5,327,376	6,314,961	(987,585)	15.6%
Net Change From Operations	38,983	391,041	(352,058)	90.0%
Transfers In	113,739	265,569	(151,829)	57.2%
Transfers Out	(3,096,742)	-	(3,096,742)	-
Net Increase (Decrease) in Fund Balance	(2,944,020)	656,609	(3,600,629)	548.4%
Beginning Operations Fund Balance	6,806,690	6,150,081	656,609	10.7%
NIP Change in Fixed Assets	(350,734)	-	(350,734)	-
Ending Fund Balance From Operations	\$ 3,511,936	\$ 6,806,690	\$ (3,294,754)	48.4%

Balance Sheet
Service Center Funds - Infrastructure Services

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 3,774,195	\$ 3,693,647	\$ 80,548	2.2%
Accounts Receivable	130,882	68,353	62,529	91.5%
Inventories	39,118	41,530	(2,412)	5.8%
Prepaid Expenses	481,686	513,218	(31,532)	6.1%
Total Current Assets	4,425,881	4,316,748	109,133	2.5%
Non-Current Assets				
Fixed Assets	7,518,663	8,759,380	(1,240,717)	14.2%
Accumulated Depreciation	(6,605,844)	(8,168,273)	1,562,429	19.1%
Total Non-Current Assets	912,819	591,107	321,712	54.4%
Total Assets	\$ 5,338,700	\$ 4,907,855	\$ 430,845	8.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 186,357	\$ 117,559	\$ 68,798	58.5%
Compensated Absence Liability	115,988	116,093	(105)	0.1%
Deferred Income	2,335,163	2,605,000	(269,837)	10.4%
Total Current Liabilities	2,637,508	2,838,652	(201,144)	7.1%
Non-Current Liabilities				
Compensated Absence Liability	27,207	37,897	(10,690)	28.2%
Fund Balance	2,673,985	2,031,306	642,679	31.6%
Total Liabilities and Fund Balance	\$ 5,338,700	\$ 4,907,855	\$ 430,845	8.8%
Working Capital				
Current Assets	\$ 4,425,881	\$ 4,316,748	\$ 109,133	2.5%
Less: Current Liabilities	2,637,508	2,838,652	(201,144)	7.1%
End of Period Working Capital	\$ 1,788,373	\$ 1,478,096	\$ 310,277	21.0%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
Sales and Services	\$ 1,189,936	\$ 742,934	\$ 447,002	60.2%
Internal Sales	8,523,114	8,271,549	251,565	3.0%
Total Revenue	9,713,050	9,014,483	698,567	7.7%
Expense				
Total Salaries and OPE	\$ 2,942,790	\$ 3,096,704	\$ (153,914)	5.0%
Service and Supplies	5,897,397	5,619,329	278,068	4.9%
Depreciation	257,526	178,826	78,700	44.0%
Total Expense	9,097,713	8,894,859	202,854	2.3%
Net Change From Operations	615,337	119,624	495,713	414.4%
Fixed Asset Disposal Gain/(Loss)	(8,621)	(3,624)	(4,997)	137.9%
Transfer In/(Out)	27,409	(53,528)	80,937	151.2%
Net Increase (Decrease) in Fund Balance	634,125	62,472	571,653	915.1%
Beginning Operations Fund Balance	2,031,306	1,968,834	62,472	3.2%
NIP Change in Fixed Assets	8,554	-	8,554	-
Ending Fund Balance From Operations	\$ 2,673,985	\$ 2,031,306	\$ 642,679	31.6%

Balance Sheet
Service Center Funds - Printing & Mailing

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,249,091	\$ 1,454,317	\$ (205,226)	14.1%
Accounts Receivable	92,572	96,233	(3,661)	3.8%
Inventories	172,299	226,861	(54,562)	24.1%
Prepaid Expense	10,505	16,965	(6,460)	38.1%
Total Current Assets	1,524,467	1,794,376	(269,909)	15.0%
Non-Current Assets				
Fixed Assets	1,849,061	1,946,108	(97,047)	5.0%
Accumulated Depreciation	(893,726)	(907,449)	13,723	1.5%
Total Non-Current Assets	955,335	1,038,659	(83,324)	8.0%
Total Assets	\$ 2,479,802	\$ 2,833,035	\$ (353,233)	12.5%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 147,996	\$ 196,240	\$ (48,244)	24.6%
Compensated Absence Liability	72,442	64,159	8,283	12.9%
Due to Other Funds	395,231	381,691	13,540	3.5%
Total Current Liabilities	615,669	642,090	(26,421)	4.1%
Non-Current Liabilities				
Compensated Absence Liability	16,992	20,944	(3,952)	18.9%
Due to Other Funds	712,445	1,107,675	(395,230)	35.7%
Fund Balance	1,134,696	1,062,326	72,370	6.8%
Total Liabilities and Fund Balance	\$ 2,479,802	\$ 2,833,035	\$ (353,233)	12.5%
Working Capital				
Current Assets	\$ 1,524,467	\$ 1,794,376	\$ (269,909)	15.0%
Less: Current Liabilities	615,669	642,090	(26,421)	4.1%
End of Period Working Capital	\$ 908,798	\$ 1,152,286	\$ (243,488)	21.1%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 893,742	\$ 899,309	\$ (5,567)	0.6%
Other Revenue	6,000	-	6,000	-
Internal Sales	4,589,324	4,952,841	(363,517)	7.3%
Total Revenue	5,489,066	5,852,150	(363,084)	6.2%
Expense				
Total Salaries and OPE	1,953,480	1,840,555	112,925	6.1%
Service and Supplies	3,224,879	3,549,824	(324,945)	9.2%
Depreciation	238,337	210,935	27,402	13.0%
Total Expense	5,416,696	5,601,314	(184,618)	3.3%
Net Change From Operations	72,370	250,836	(178,466)	71.1%
Fixed Asset Disposal Gain/(Loss)	-	(3,741)	3,741	-
Transfers In	-	40,000	(40,000)	-
Net Increase (Decrease) in Fund Balance	72,370	287,095	(214,725)	74.8%
Beginning Operations Fund Balance	1,062,326	775,231	287,095	37.0%
Ending Fund Balance From Operations	\$ 1,134,696	\$ 1,062,326	\$ 72,370	6.8%

Balance Sheet
Service Center Funds - Motor Pool

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,386,547	\$ 1,701,723	\$ (315,176)	18.5%
Accounts Receivable	118,904	120,999	(2,095)	1.7%
Inventories	(4,540)	(12,515)	7,975	63.7%
Prepaid Expense	22,787	21,702	1,085	5.0%
Total Current Assets	1,523,698	1,831,909	(308,211)	16.8%
Non-Current Assets				
Fixed Assets	9,855,644	9,366,716	488,928	5.2%
Accumulated Depreciation	(6,236,052)	(5,967,432)	(268,620)	4.5%
Total Non-Current Assets	3,619,592	3,399,284	220,308	6.5%
Total Assets	\$ 5,143,290	\$ 5,231,193	\$ (87,903)	1.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 113,625	\$ 144,560	\$ (30,935)	21.4%
Compensated Absence Liability	37,150	32,151	4,999	15.5%
Total Current Liabilities	150,775	176,711	(25,936)	14.7%
Non-Current Liabilities				
Compensated Absence Liability	8,714	10,495	(1,781)	17.0%
Fund Balance	4,983,801	5,043,987	(60,186)	1.2%
Total Liabilities and Fund Balance	\$ 5,143,290	\$ 5,231,193	\$ (87,903)	1.7%
Working Capital				
Current Assets	\$ 1,523,698	\$ 1,831,909	\$ (308,211)	16.8%
Less: Current Liabilities	150,775	176,711	(25,936)	14.7%
End of Period Working Capital	\$ 1,372,923	\$ 1,655,198	\$ (282,275)	17.1%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 698,052	\$ 684,985	\$ 13,067	1.9%
Other Revenue	57,411	59,485	(2,074)	3.5%
Revenue from OUS Departments	2,004,435	2,052,070	(47,635)	2.3%
Total Revenue	2,759,898	2,796,540	(36,642)	1.3%
Expense				
Total Salaries and OPE	775,842	734,231	41,611	5.7%
Service and Supplies	1,396,145	1,412,717	(16,572)	1.2%
Depreciation	682,851	654,817	28,034	4.3%
Total Expense	2,854,838	2,801,765	53,073	1.9%
Net Change From Operations	(94,940)	(5,225)	(89,715)	1717.0%
Fixed Asset Disposal Gain/(Loss)	(9,307)	-	(9,307)	-
Transfers In	44,061	-	44,061	-
Net Increase (Decrease) in Fund Balance	(60,186)	(5,225)	(54,961)	1051.9%
Beginning Operations Fund Balance	5,043,987	5,049,212	(5,225)	0.1%
Ending Fund Balance From Operations	\$ 4,983,801	\$ 5,043,987	\$ (60,186)	1.2%

Balance Sheet
Service Center Funds - Client Services

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 263,710	\$ 227,981	\$ 35,729	15.7%
Total Current Assets	263,710	227,981	35,729	15.7%
Non-Current Assets				
Fixed Assets	-	8,477	(8,477)	100.0%
Accumulated Depreciation	-	(7,347)	7,347	100.0%
Total Non-Current Assets	-	1,130	(1,130)	100.0%
Total Assets	\$ 263,710	\$ 229,111	\$ 34,599	15.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 126	\$ -	\$ 126	-
Compensated Absence Liability	73,244	81,283	(8,039)	9.9%
Total Current Liabilities	73,370	81,283	(7,913)	9.7%
Non-Current Liabilities				
Compensated Absence Liability	17,181	26,534	(9,353)	35.2%
Fund Balance	173,159	121,294	51,865	42.8%
Total Liabilities and Fund Balance	\$ 263,710	\$ 229,111	\$ 34,599	15.1%
Working Capital				
Current Assets	\$ 263,710	\$ 227,981	\$ 35,729	15.7%
Less: Current Liabilities	73,370	81,283	(7,913)	9.7%
End of Period Working Capital	\$ 190,340	\$ 146,698	\$ 43,642	29.7%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 1,448	\$ 10,734	\$ (9,286)	86.5%
Internal Sales	1,929,622	1,901,229	28,393	1.5%
Total Revenue	1,931,070	1,911,963	19,107	1.0%
Expense				
Total Salaries and OPE	1,795,203	1,806,569	(11,366)	0.6%
Service and Supplies	82,872	108,919	(26,047)	23.9%
Depreciation	1,130	1,695	(565)	33.3%
Total Expense	1,879,205	1,917,183	(37,978)	2.0%
Net Change From Operations	51,865	(5,220)	57,085	1093.6%
Net Increase (Decrease) in Fund Balance	\$ 51,865	\$ (5,220)	\$ 57,085	1093.6%
Beginning Operations Fund Balance	121,294	126,514	(5,220)	4.1%
Ending Fund Balance From Operations	\$ 173,159	\$ 121,294	\$ 51,865	42.8%

Balance Sheet

Service Center Funds - Miscellaneous

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 2,670,727	\$ 2,791,482	\$ (120,755)	4.3%
Accounts Receivable	206,346	111,371	94,975	85.3%
Inventories	236,913	211,789	25,124	11.9%
Prepaid Expenses	318,161	225,572	92,589	41.0%
Total Current Assets	3,432,147	3,340,214	91,933	2.8%
Non-Current Assets				
Fixed Assets	999,211	929,393	69,818	7.5%
Accumulated Depreciation	(827,634)	(792,751)	(34,883)	4.4%
Total Non-Current Assets	171,577	136,642	34,935	25.6%
Total Assets	\$ 3,603,724	\$ 3,476,856	\$ 126,868	3.6%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 129,819	\$ 115,802	\$ 14,017	12.1%
Compensated Absence Liability	249,460	167,814	81,646	48.7%
Deferred Income	(1,524)	8,159	(9,683)	118.7%
Total Current Liabilities	377,755	291,775	85,980	29.5%
Non-Current Liabilities				
Compensated Absence Liability	58,515	54,780	3,735	6.8%
Fund Balance	3,167,454	3,130,301	37,153	1.2%
Total Liabilities and Fund Balance	\$ 3,603,724	\$ 3,476,856	\$ 126,868	3.6%
Working Capital				
Current Assets	\$ 3,432,147	\$ 3,340,214	\$ 91,933	2.8%
Less: Current Liabilities	377,755	291,775	85,980	29.5%
End of Period Working Capital	\$ 3,054,392	\$ 3,048,439	\$ 5,953	0.2%

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

For the Twelve Months Ending June 30,	2019	2018	Increase (Decrease)	% Change
Revenue				
Enrollment Fees	\$ -	\$ (1,269)	\$ 1,269	-
Interest Revenue	9,319	7,422	1,897	25.6%
Sales and Service Revenue	1,519,432	1,464,457	54,975	3.8%
Other Revenue	451	1,623	(1,172)	72.2%
Internal Sales	7,335,454	4,973,094	2,362,360	47.5%
Total Revenue	8,864,656	6,445,327	2,419,329	37.5%
Expense				
Total Salaries and OPE	5,918,172	3,768,233	2,149,939	57.1%
Service and Supplies	3,872,407	2,168,379	1,704,028	78.6%
Depreciation	44,008	38,619	5,389	14.0%
Total Expense	9,834,587	5,975,231	3,859,356	64.6%
Net Change From Operations	(969,931)	470,096	(1,440,027)	306.3%
Transfers In	1,551,942	1,125,595	426,347	37.9%
Transfers Out	(544,858)	(1,100,951)	556,093	50.5%
Net Increase (Decrease) in Fund Balance	37,153	494,740	(457,587)	92.5%
Beginning Operations Fund Balance	3,130,301	2,635,561	494,740	18.8%
Ending Fund Balance From Operations	\$ 3,167,454	\$ 3,130,301	\$ 37,153	1.2%

Fiscal year ending June 30, 2019



Designated Operations

	Fiscal Year 2019			Fiscal Year 2018		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Shared Services Enterprise	\$ 3,550,554	\$ 4,096,335	\$ (545,781)	\$ 5,283,630	\$ 5,477,861	\$ (194,231)
Extension	3,835,086	3,668,962	166,124	3,630,643	3,584,373	46,269
Health & Human Sciences Outreach	2,741,336	2,848,357	(107,021)	2,689,039	2,580,604	108,435
College of Agricultural Sciences	5,986,869	5,822,662	164,207	5,288,881	5,376,057	(87,175)
Ecampus Non-cred courses & workshops	913,813	913,980	(167)	1,351,715	1,351,354	360
College-Earth, Ocean & Atmosphc Sci	528,987	627,180	(98,193)	818,319	915,174	(96,855)
International Study Abroad Programs	611,526	670,229	(58,703)	728,373	685,311	43,062
College of Forestry	944,161	837,694	106,467	653,364	644,568	8,797
College of Engineering	1,521,942	1,524,835	(2,892)	331,409	277,092	54,317
OSU Press	486,263	407,369	78,894	521,568	447,999	73,568
Student Affairs	336,894	313,848	23,046	313,861	313,661	200
College of Liberal Arts	393,423	465,097	(71,674)	339,553	349,648	(10,095)
Research	218,697	235,836	(17,139)	207,491	243,018	(35,526)
Public University Fund Management	202,909	190,684	12,225	225,346	227,331	(1,985)
College of Science	164,403	172,052	(7,649)	228,238	249,125	(20,886)
Enrollment Management	206,683	228,531	(21,848)	232,084	212,194	19,890
College of Pharmacy	130,609	175,619	(45,009)	146,064	236,078	(90,014)
College of Business	629,087	463,995	165,091	109,367	110,016	(649)
Miscellaneous	362,901	104,645	258,256	233,472	150,263	83,209
	\$ 23,766,143	\$ 23,767,909	\$ (1,766)	\$ 23,332,417	\$ 23,431,727	\$ (99,310)

Fiscal year ending June 30, 2019



Gift Fund Expenditures by Unit

	Fiscal Year 2019	Fiscal Year 2018
Scholarships (various units)	\$ 19,647,949	\$ 18,672,991
College of Forestry	11,083,586	8,257,542
Athletics	10,033,711	10,124,411
College of Engineering	8,531,275	8,003,657
College of Agricultural Sciences	3,903,060	4,845,775
College of Business	3,109,950	3,347,710
Research Centers & Institutes	2,082,039	1,750,911
College of Health & Human Sciences	1,852,517	1,690,013
College of Science	1,188,626	914,880
College of Liberal Arts	962,990	1,271,765
College of Veterinary Medicine	773,596	683,551
Executive Office	638,560	630,331
College-Ocean, Earth & Atmosphc Sci	599,414	768,480
Miscellaneous	574,224	284,322
Cascades	546,026	428,510
University Libraries	502,736	677,613
University Relations & Marketing	426,147	346,620
Extension	314,418	285,624
Student Affairs	308,109	204,053
Undergraduate Studies	75,017	146,443
College of Pharmacy	61,990	158,863
Information Services	3,527	1,239,707
Faculty Affairs	315	603
	<u>\$ 67,219,780</u>	<u>\$ 64,734,375</u>

Externally Funded Expenditures

	Fiscal Year 2019	Fiscal Year 2018
College-Ocean, Earth & Atmosph Sci	\$ 63,309,732	\$ 58,981,539
College of Engineering	45,525,134	45,288,724
College of Agricultural Sciences	42,747,721	44,288,925
Federal & State Financial Aid	40,762,499	39,984,404
Research Centers & Institutes	23,248,577	19,880,314
College of Health & Human Sciences	17,281,028	17,869,053
College of Science	14,991,440	15,730,232
College of Forestry	11,991,398	12,001,409
Agriculture Experiment Stations	8,939,735	7,530,693
Scholarships/Fellowships/Work Study	6,014,436	6,356,926
College of Pharmacy	6,717,657	6,210,110
Enrollment Management	2,949,660	3,245,438
College of Veterinary Medicine	2,172,453	3,157,392
College of Liberal Arts	1,653,968	1,793,013
Undergraduate Studies	1,142,410	1,670,635
Cascades Campus	2,011,618	1,044,358
Finance & Administration	1,287,348	1,043,547
Extension	819,919	797,547
College of Education	659,684	680,669
Faculty Affairs	315,578	313,208
Graduate School	265,686	283,035
Executive Office	270,225	241,029
Student Centers & Activities	908,449	185,513
Miscellaneous	121,223	117,871
College of Business	134,699	80,127
University Libraries	53,479	30,727
Institutional Management	(2,251,322)	(2,577,052)
	<u>\$ 294,044,433</u>	<u>\$ 286,229,385</u>

Royalty Funds

Fiscal Years 2019-2018

	Fiscal Year 2019			Fiscal Year 2018		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Relations and Marketing	\$ 581,927	\$ 531,169	\$ 50,758	\$ 714,426	\$ 718,044	\$ (3,618)
Research Centers and Institutes	2,873,150	2,745,263	127,887	3,769,058	2,724,322	1,044,736
College of Agricultural Sciences	1,512,532	4,020,773	(2,508,242)	1,159,197	1,805,784	(646,587)
Information Services	179,545	278,831	(99,285)	211,651	318,001	(106,349)
College of Forestry	3,230	137,832	(134,602)	122,742	226,938	(104,195)
College of Science	19,401	38,298	(18,897)	32,903	63,896	(30,992)
College of Engineering	871,446	748,741	122,705	239,696	706,199	(466,503)
College of Pharmacy	101,772	430,832	(329,059)	62,496	59,739	2,757
Institutional Management	6,763	(161,592)	168,355	5,619	(115,608)	121,227
Miscellaneous	49,595	15,095	34,499	48,096	12,258	35,838
	\$ 6,199,361	\$ 8,785,243	\$ (2,585,882)	\$ 6,365,886	\$ 6,519,573	\$ (153,686)

Report of Obligations and Debt Service (000's)

Debt Obligation (Principal)

Date	Contracts Payable	SELP	Revenue Bonds
6/30/19	\$ 284,933	\$ 11,232	\$ 320,944
6/30/20	270,753	10,567	320,944
6/30/21	257,543	9,859	320,944
6/30/22	244,127	9,119	320,944
6/30/23	230,256	8,346	320,944
6/30/24	216,014	7,538	320,944

Debt Service (Principal & Interest)

Fiscal Year	Contracts Payable	SELP	Revenue Bonds
2019-2020	\$ 27,116	\$ 1,185	\$ 12,126
2020-2021	26,467	1,186	12,690
2021-2022	25,934	1,185	12,690
2022-2023	25,401	1,185	12,690
2023-2024	25,164	1,186	12,690
Thereafter	300,229	9,071	614,024
Total	\$ 430,311	\$ 14,998	\$ 676,910

Pay off date	08/01/2044	06/30/2032	04/01/2052
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SELP - State Energy Loan Program - A low interest loan program for projects that save energy. Administered through the State of Oregon, Office of Energy.



Oregon State
University

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