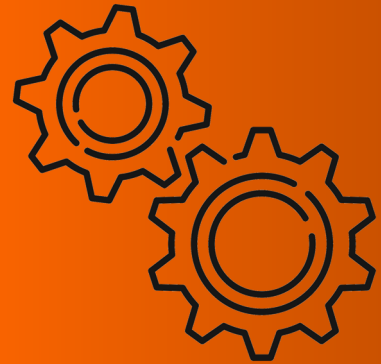


OFFICE OF BUDGET & RESOURCE PLANNING

# FISCAL YEAR 2021 MANAGEMENT REPORTS

ENDING JUNE 30, 2021



**Oregon State**  
University

# Oregon State University

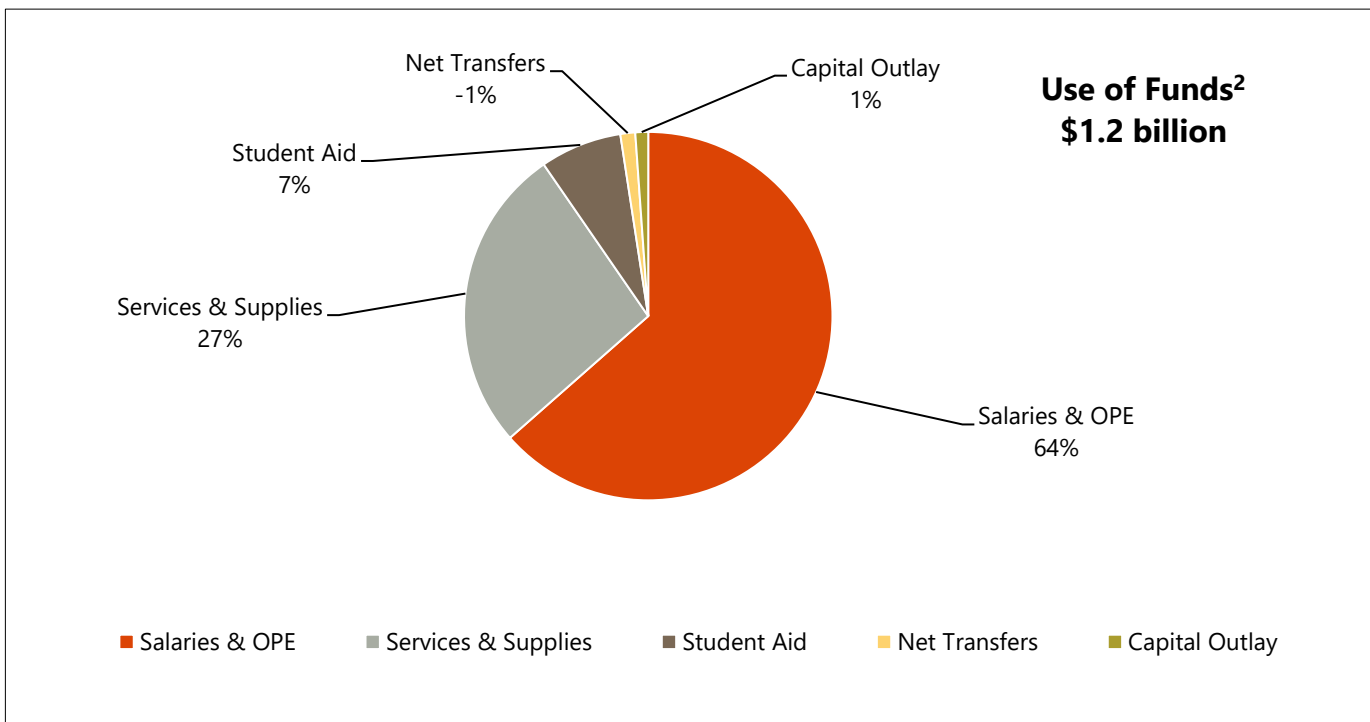
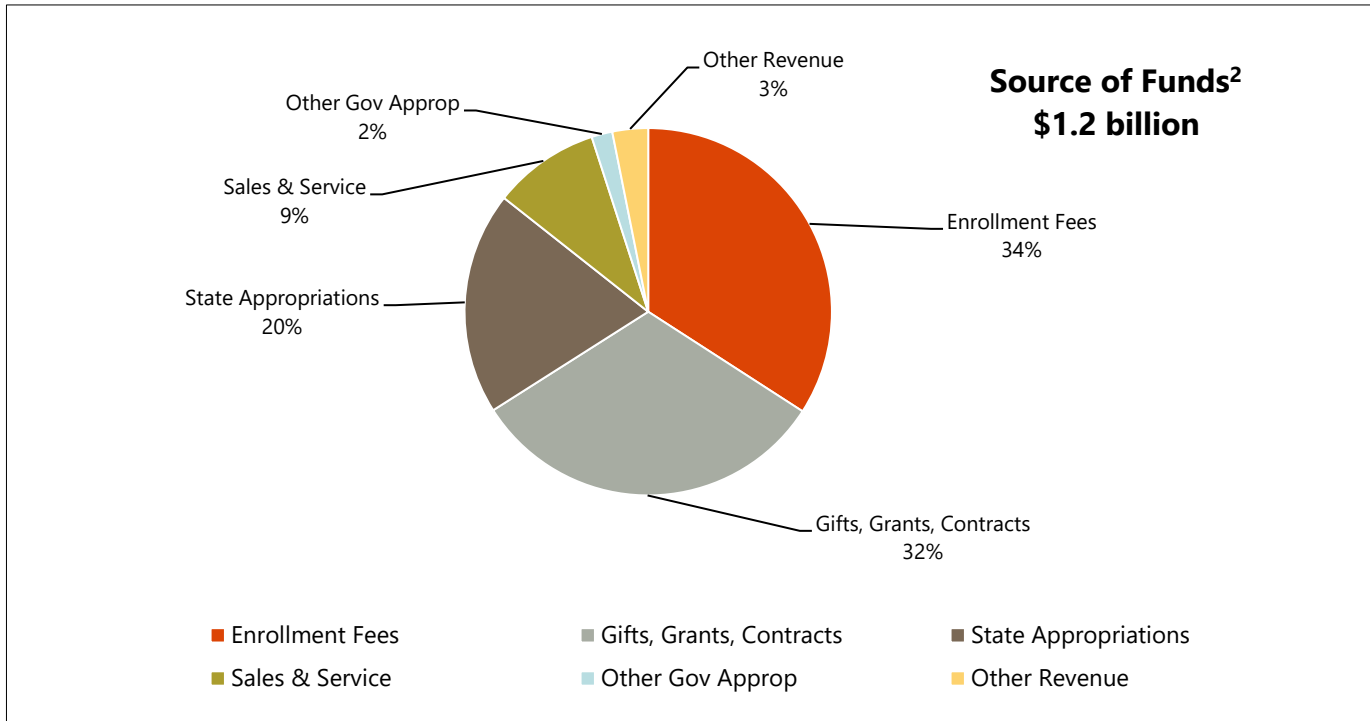
Financial Results for the Fiscal Year 2021



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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 2021 balance sheets, operating and cash flow statements, and comparisons with results for fiscal year ending June 30, 2020.

## 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 2021 and 2020  
(in thousands)

	Education & General	Statewide Public Services <sup>3</sup>	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total <sup>2</sup>
<b>FY2021</b>								
Current Assets	\$ 210,124	\$ 61,010	\$ 5,826	\$ 8,336	\$ 6,992	\$ 10,477	\$ 70,108	\$ 372,873
Non-Current Assets	-	-	442,149	10,464	-	-	-	452,612
<b>Total Assets</b>	<b>210,124</b>	<b>61,010</b>	<b>447,975</b>	<b>18,800</b>	<b>6,992</b>	<b>10,477</b>	<b>70,108</b>	<b>825,485</b>
Current Liabilities	61,984	11,453	19,486	1,188	2,220	695	53,268	150,292
Non-Current Liabilities	20,983	2,531	308,159	9,683	-	493	11,108	352,956
Fund Balance	127,157	47,026	120,330	7,929	4,773	9,290	5,732	322,237
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 210,124</b>	<b>\$ 61,010</b>	<b>\$ 447,975</b>	<b>\$ 18,800</b>	<b>\$ 6,992</b>	<b>\$ 10,477</b>	<b>\$ 70,108</b>	<b>\$ 825,485</b>
<b>FY2020</b>								
Current Assets	\$ 152,474	\$ 42,462	\$ 14,812	\$ 7,842	\$ 5,934	\$ 10,284	\$ 63,673	\$ 297,482
Non-Current Assets	-	-	442,107	5,312	10	-	-	447,429
<b>Total Assets</b>	<b>152,474</b>	<b>42,462</b>	<b>456,920</b>	<b>13,154</b>	<b>5,944</b>	<b>10,284</b>	<b>63,673</b>	<b>744,911</b>
Current Liabilities	60,488	11,606	20,963	2,202	1,580	960	44,538	142,338
Non-Current Liabilities	12,793	1,477	309,810	514	-	288	5,416	330,298
Fund Balance	79,193	29,379	126,146	10,438	4,365	9,036	13,718	272,275
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 152,474</b>	<b>\$ 42,462</b>	<b>\$ 456,920</b>	<b>\$ 13,154</b>	<b>\$ 5,944</b>	<b>\$ 10,284</b>	<b>\$ 63,673</b>	<b>\$ 744,911</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 2021 and 2020  
(in thousands)

<b>FY2021</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	\$ 624,155	\$ 123,721	\$ 111,925	\$ 25,471	\$ 18,170	\$ 5,469	\$ 425,243	\$ 1,334,153
Expenses	586,611	106,405	164,212	28,254	18,259	3,369	404,946	1,312,057
Net Change from Operations	37,545	17,315	(52,287)	(2,783)	(89)	2,099	20,297	22,096
Fixed Asset Disposal Gain/(Loss)	-	-	(42)	(37)	-	-	-	(79)
Net Transfers	10,420	331	31,313	4,013	498	(1,846)	(28,284)	16,446
Beginning Fund Balance	79,193	29,379	126,146	10,438	4,365	9,036	13,719	272,275
Fund Additions (Deductions)	-	-	15,200	(3,701)	-	-	-	11,499
<b>Ending Fund Balance</b>	<b>\$ 127,157</b>	<b>\$ 47,026</b>	<b>\$ 120,330</b>	<b>\$ 7,929</b>	<b>\$ 4,773</b>	<b>\$ 9,290</b>	<b>\$ 5,732</b>	<b>\$ 322,237</b>

<b>FY2020</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	\$ 619,518	\$ 119,554	\$ 164,387	\$ 28,860	\$ 20,191	\$ 6,181	\$ 398,418	\$ 1,357,111
Expenses	597,940	107,139	195,006	30,695	21,711	2,765	389,986	1,345,243
Net Change from Operations	21,578	12,415	(30,619)	(1,835)	(1,519)	3,416	8,432	11,868
Fixed Asset Disposal Gain/(Loss)	-	-	(423)	(2)	-	-	-	(425)
Net Transfers	(15,957)	1,143	15,655	62	101	(2,475)	(8,341)	(9,813)
Beginning Fund Balance	73,572	15,822	137,190	12,133	5,783	8,095	13,707	266,302
Fund Additions (Deductions)	-	-	4,342	80	-	-	(80)	4,342
<b>Ending Fund Balance</b>	<b>\$ 79,193</b>	<b>\$ 29,379</b>	<b>\$ 126,146</b>	<b>\$ 10,438</b>	<b>\$ 4,365</b>	<b>\$ 9,036</b>	<b>\$ 13,719</b>	<b>\$ 272,275</b>

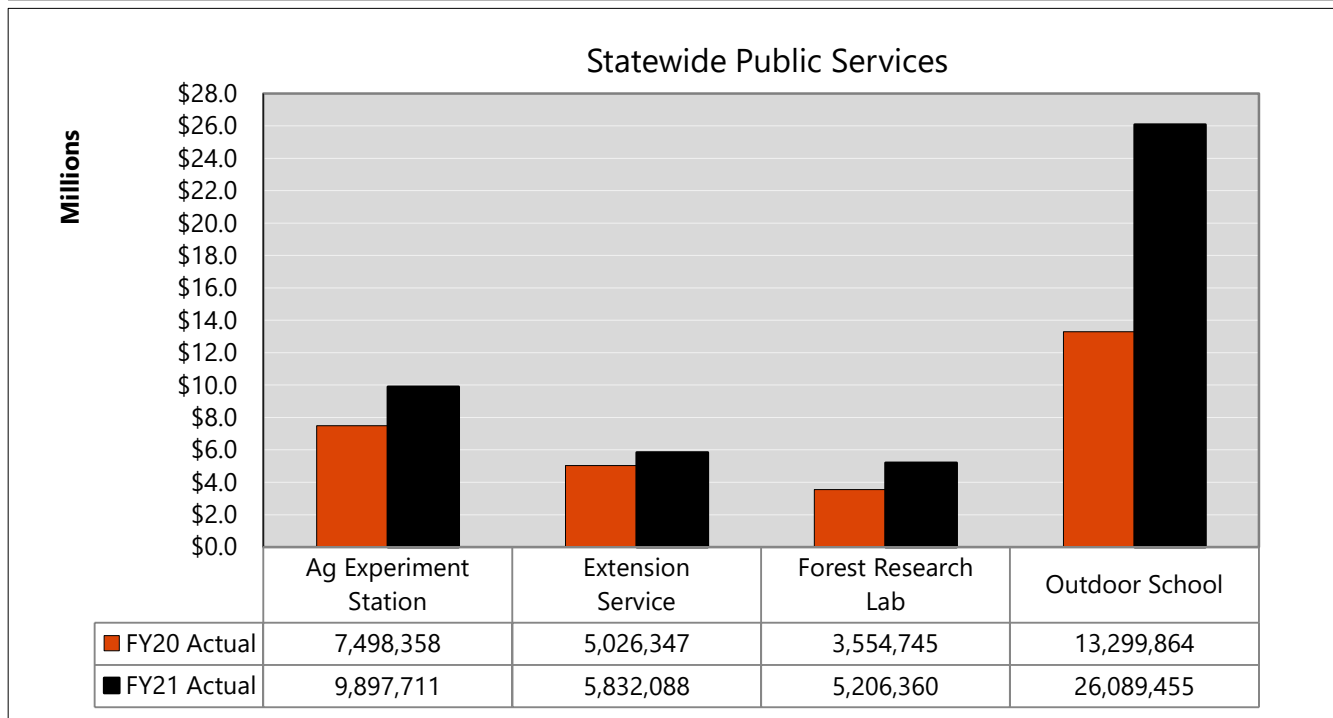
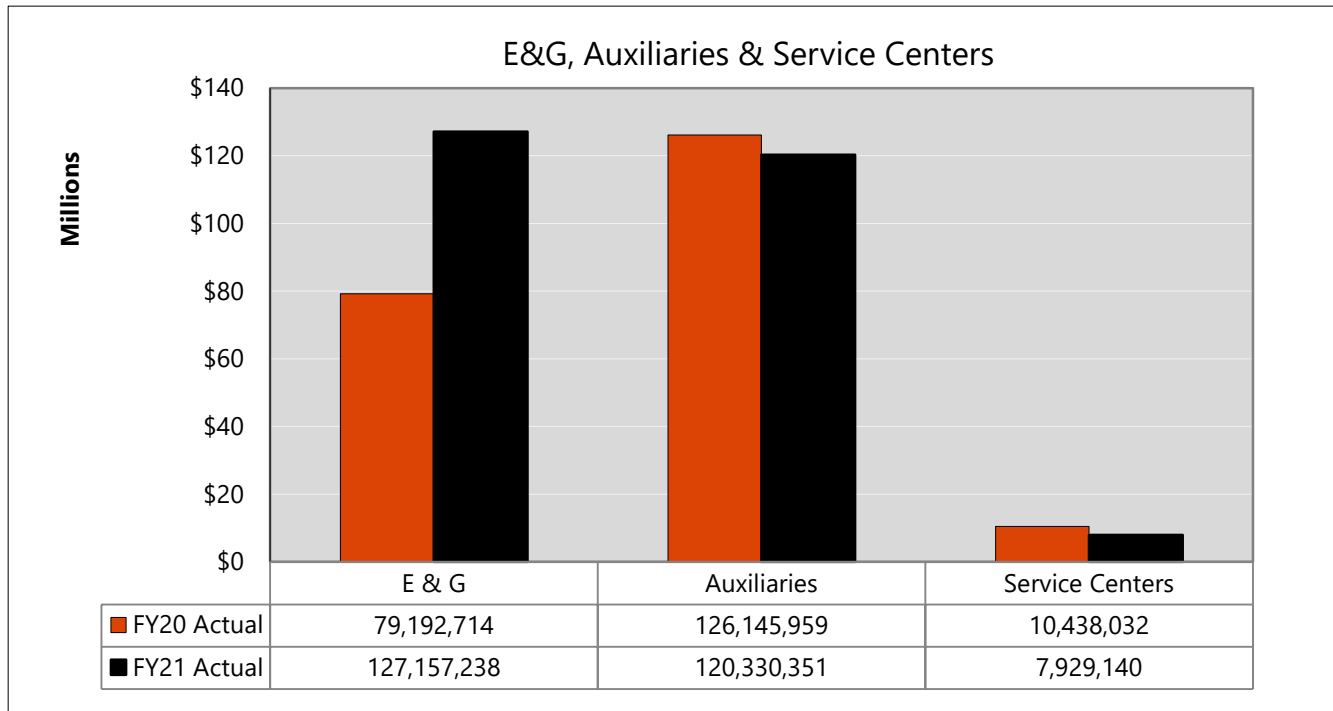
<sup>1</sup> Plant Funds not included.

<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 2020 and 2021



## Balance Sheet

### Education and General Funds

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 142,789,160	\$ 99,942,075	\$ 42,847,085	42.9%
Accounts Receivable	42,123,708	47,652,464	(5,528,757)	11.6%
Allowance for Doubtful Accounts	(5,756,552)	(7,702,841)	1,946,289	25.3%
Inventories	1,012,587	967,028	45,560	4.7%
Prepaid Expenses and Deferred Charges	22,142,288	7,835,404	14,306,884	182.6%
Due from Other Funds	7,812,686	3,779,776	4,032,910	106.7%
Accumulated Depreciation	-	-	-	-
<b>Total Assets</b>	<b>\$ 210,123,876</b>	<b>\$ 152,473,905</b>	<b>\$ 57,649,971</b>	<b>37.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 7,220,693	\$ 10,151,507	\$ (2,930,814)	28.9%
Salaries and Wages Payable	1,967,946	2,052,844	(84,898)	4.1%
Compensated Absence Liability	12,815,957	13,927,691	(1,111,734)	8.0%
FICA Deferred	9,842,858	-	9,842,858	-
Deposits	282,262	270,764	11,499	4.2%
Deferred Revenues	29,854,070	34,085,505	(4,231,435)	12.4%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>61,983,786</b>	<b>60,488,311</b>	<b>1,495,475</b>	<b>2.5%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	11,139,992	5,722,013	5,417,980	94.7%
FICA Deferred	9,842,858	7,070,868	2,771,991	39.2%
<b>Total Liabilities</b>	<b>82,966,637</b>	<b>73,281,191</b>	<b>9,685,446</b>	<b>13.2%</b>
<b>Fund Balance</b>	<b>127,157,238</b>	<b>79,192,714</b>	<b>47,964,525</b>	<b>60.6%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 210,123,876</b>	<b>\$ 152,473,905</b>	<b>\$ 57,649,971</b>	<b>37.8%</b>



## Statement of Revenues, Expenses, and Other Changes

**Education and General Funds**

For the Twelve Months Ending June 30, 2021 and 2020

	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 448,154,379	\$ 441,286,119	\$ 6,868,260	1.6%
Fee Remissions	(58,447,333)	(46,160,336)	(12,286,997)	26.6%
State Appropriations	154,134,092	147,584,433	6,549,659	4.4%
F&A Rate Recovery	43,295,958	42,519,344	776,614	1.8%
Interest Revenues	7,898,613	10,410,259	(2,511,645)	24.1%
Sales and Services	21,893,570	19,745,421	2,148,150	10.9%
Other Revenues	7,226,167	4,132,680	3,093,487	74.9%
<b>Total Revenues</b>	<b>624,155,447</b>	<b>619,517,919</b>	<b>4,637,528</b>	<b>0.7%</b>
<b>Expenses</b>				
Total Salaries and OPE	472,530,930	471,815,847	715,083	0.2%
Service and Supplies	107,032,222	116,646,926	(9,614,704)	8.2%
Capital Outlay	4,835,280	7,529,763	(2,694,484)	35.8%
Depreciation	-	(954)	954	-
Student Aid	2,212,468	1,948,792	263,676	13.5%
<b>Total Expenses</b>	<b>586,610,899</b>	<b>597,940,374</b>	<b>(11,329,475)</b>	<b>1.9%</b>
Net Change From Operations	37,544,548.01	21,577,545	15,967,003	74.0%
Transfers In	1,070,469,629	162,382,813	908,086,815	559.2%
Transfers Out	(1,060,049,652)	(178,339,993)	(881,709,659)	494.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>47,964,525</b>	<b>5,620,366</b>	<b>42,344,159</b>	<b>753.4%</b>
Beginning Fund Balance	79,192,714	73,572,348	5,620,366	7.6%
<b>Ending Fund Balance</b>	<b>\$ 127,157,238</b>	<b>\$ 79,192,714</b>	<b>\$ 47,964,525</b>	<b>60.6%</b>

Statement of Cash Flows  
**Education and General Funds**  
 For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020** **\$ 99,942,075**

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

	June 2020	June 2021	Change
<b>Assets</b>			
Accounts Receivable (Net)	\$ 39,949,623	\$ 36,367,155	\$ 3,582,468
Inventories	967,028	1,012,587	(45,560)
Prepaid Expenses and Deferred Charges	7,835,404	22,142,288	(14,306,884)
Due From Other Funds	3,779,776	7,812,686	(4,032,910)
Accumulated Depreciation	-	-	-
<b>Liabilities</b>			
Accounts Payable	10,151,507	7,220,693	(2,930,814)
Salaries and Wages Payable	2,052,844	1,967,946	(84,898)
Compensated Absence Liabilities (Long/Short)	19,649,704	23,955,949	4,306,245
Deposits	270,764	282,262	11,499
Due to Other Funds	-	-	-
Deferred Revenues	34,085,505	29,854,070	(4,231,435)
FICA Deferred (Long/Short)	7,070,868	19,685,717	12,614,849
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<b>(5,117,440)</b>

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

<b>Revenues</b>	
Enrollment Fees	\$ 448,154,379
Fee Remissions	(58,447,333)
State Appropriations	154,134,092
F&A Rate Recovery	43,295,958
Interest Income	7,898,613
Sales and Services	21,893,570
Other Revenue	7,226,167
<b>Expenses</b>	
Total Salaries and OPE	(472,530,930)
Service and Supplies	(107,032,222)
Capital Outlay	(4,835,280)
Depreciation	-
Student Aid	(2,212,468)
Net Transfers	10,419,977
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>47,964,525</b>
<b>Ending Cash as of June 30, 2021</b>	<b>\$ 142,789,160</b>

Balance Sheet  
Education and General Funds - Corvallis

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	141,246,120	\$ 97,921,170	\$ 43,324,950	44.2%
Accounts Receivable	41,670,952	46,853,241	(5,182,289)	11.1%
Allowance for Doubtful Accounts	(5,694,274)	(7,571,560)	1,877,286	24.8%
Inventories	1,012,587	967,028	45,560	4.7%
Prepaid Expenses and Deferred Charges	22,142,288	7,835,404	14,306,884	182.6%
Due from Other Funds	7,812,686	3,779,776	4,032,910	106.7%
<b>Total Assets</b>	<b>208,190,359</b>	<b>\$ 149,785,059</b>	<b>\$ 58,405,301</b>	<b>39.0%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 7,202,278	\$ 10,124,151	\$ (2,921,873)	28.9%
Salaries and Wages Payable	1,967,946	2,052,844	(84,898)	4.1%
Compensated Absence Liability	12,815,957	13,927,691	(1,111,734)	8.0%
FICA Deferred	9,842,858	-	9,842,858	-
Deposits	282,262	270,764	11,499	4.2%
Deferred Revenues	29,550,144	33,169,371	(3,619,226)	10.9%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>61,661,446</b>	<b>59,544,821</b>	<b>2,116,625</b>	<b>3.6%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	11,139,992	5,722,013	5,417,980	94.7%
FICA Deferred	9,842,858	7,070,868	2,771,991	39.2%
<b>Total Liabilities</b>	<b>82,644,297</b>	<b>72,337,702</b>	<b>10,306,596</b>	<b>14.2%</b>
<b>Fund Balance</b>	<b>125,546,062.22</b>	<b>77,447,358</b>	<b>48,098,704</b>	<b>62.1%</b>
<b>Total Liabilities and Fund Balance</b>	<b>208,190,359.34</b>	<b>\$ 149,785,060</b>	<b>\$ 58,405,299</b>	<b>39.0%</b>

## Statement of Revenues, Expenses, and Other Changes

**Education and General Funds - Corvallis**

For the Twelve Months Ending June 30, 2021 and 2020

	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 436,431,720	\$ 430,154,621	\$ 6,277,099	1.5%
Fee Remissions	(56,855,418)	(45,580,092)	(11,275,326)	24.7%
State Appropriations	146,036,182	139,821,266	6,214,916	4.4%
F&A Rate Recovery	43,295,958	42,519,344	776,614	1.8%
Interest Revenues	7,889,906	10,409,820	(2,519,913)	24.2%
Sales and Services	21,809,803	19,567,412	2,242,391	11.5%
Other Revenues	7,226,431	3,952,752	3,273,679	82.8%
<b>Total Revenues</b>	<b>605,834,582</b>	<b>600,845,122</b>	<b>4,989,460</b>	<b>0.8%</b>
<b>Expenses</b>				
Total Salaries and OPE	456,712,640	456,167,869	544,771	0.1%
Service and Supplies	104,533,907	113,180,104	(8,646,197)	7.6%
Capital Outlay	4,835,280	7,491,853	(2,656,573)	35.5%
Student Aid	2,092,550	1,883,963	208,587	11.1%
<b>Total Expenses</b>	<b>568,174,376</b>	<b>578,723,788</b>	<b>(10,549,412)</b>	<b>1.8%</b>
Net Change From Operations	37,660,206	22,121,334	15,538,872	70.2%
Transfers In	1,069,378,061	161,073,198	908,304,863	563.9%
Transfers Out	(1,058,939,562)	(177,554,412)	(881,385,150)	496.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>48,098,704</b>	<b>5,640,119</b>	<b>42,458,585</b>	<b>752.8%</b>
Beginning Fund Balance	77,447,358	71,807,238.61	5,640,119	7.9%
<b>Ending Fund Balance</b>	<b>\$ 125,546,062</b>	<b>77,447,357.99</b>	<b>\$ 48,098,704</b>	<b>62.1%</b>

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

For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020** **\$ 97,921,170**

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

	June 2020	June 2021	Change
<b>Assets</b>			
Accounts Receivable (Net)	\$ 39,281,682	\$ 35,976,679	\$ 3,305,003
Inventories	967,028	1,012,587	(45,560)
Prepaid Expenses & Deferred Charges	7,835,404	22,142,288	(14,306,884)
Due From Other Funds	3,779,776	7,812,686	(4,032,910)
<b>Liabilities</b>			
Accounts Payable	10,124,151	7,202,278	(2,921,873)
Salaries and Wages Payable	2,052,844	1,967,946	(84,898)
Compensated Absence Liabilities (Long/Short)	19,649,704	23,955,949	4,306,245
Deposits	270,764	282,262	11,499
Due to Other Funds	33,169,371	29,550,144	(3,619,226)
Deferred Revenues	-	-	-
FICA Deferred (Long/Short)	7,070,868	19,685,717	12,614,849
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<b>(4,773,755)</b>

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

<b>Revenues</b>	
Enrollment Fees	\$ 436,431,720
Fee Remissions	(56,855,418)
State Appropriations	146,036,182
F&A Rate Recovery	43,295,958
Interest Income	7,889,906
Sales and Services	21,809,803
Other Revenue	7,226,431
<b>Expenses</b>	
Total Salaries and OPE	(456,712,640)
Service and Supplies	(104,533,907)
Capital Outlay	(4,835,280)
Student Aid	(2,092,550)
Net Transfers	10,438,499
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>48,098,704</b>
<b>Ending Cash as of June 30, 2021</b>	<b>\$ 141,246,120</b>

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

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 1,543,040	\$ 2,020,904	\$ (477,865)	23.6%
Accounts Receivable	452,755	799,222.8	(346,468)	43.4%
Allowance for Doubtful Accounts	(62,279)	(131,282)	69,003	52.6%
Prepaid Expenses and Deferred Charges	-	-	-	-
Accumulated Depreciation	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,933,516</b>	<b>\$ 2,688,846</b>	<b>\$ (755,329)</b>	<b>28.1%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 18,415	\$ 27,356	\$ (8,941)	32.7%
Deferred Revenues	303,926	916,134	(612,209)	66.8%
<b>Total Liabilities</b>	<b>322,340</b>	<b>943,490</b>	<b>(621,150)</b>	<b>65.8%</b>
<b>Fund Balance</b>	<b>1,611,176</b>	<b>1,745,356</b>	<b>(134,180)</b>	<b>7.7%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,933,516</b>	<b>\$ 2,688,846</b>	<b>\$ (755,329)</b>	<b>28.1%</b>

## Statement of Revenues, Expenses, and Other Changes

**Education and General Funds - Cascades**

For the Twelve Months Ending June 30, 2021 and 2020

	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 11,722,660	\$ 11,131,498	\$ 591,162	5.3%
Fee Remissions	(1,591,915)	(580,244)	(1,011,671)	174.4%
State Appropriations	8,097,910	7,763,167	334,743	4.3%
Interest Revenues	8,707	439	8,268	1883.9%
Sales and Services	83,768	178,009	(94,242)	52.9%
Other Revenues	(264)	179,928	(180,192)	100.1%
<b>Total Revenues</b>	<b>18,320,865</b>	<b>18,672,797</b>	<b>(351,932)</b>	<b>1.9%</b>
<b>Expenses</b>				
Total Salaries and OPE	15,818,290	15,647,978	170,313	1.1%
Service and Supplies	2,498,314	3,466,822	(968,507)	27.9%
Capital Outlay	-	37,911	(37,911)	100.0%
Depreciation	-	(954)	954	100.0%
Student Aid	119,918	64,829	55,089	85.0%
<b>Total Expenses</b>	<b>18,436,523</b>	<b>19,216,586</b>	<b>(780,063)</b>	<b>4.1%</b>
Net Change From Operations	(115,658)	(543,789)	428,131	78.7%
Transfers In	1,091,568	1,309,615	(218,047)	16.6%
Transfers Out	(1,110,090)	(785,580)	(324,509)	41.3%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(134,180)</b>	<b>(19,754)</b>	<b>(114,426)</b>	<b>579.3%</b>
Beginning Fund Balance	1,745,356	1,765,109	(19,754)	1.1%
<b>Ending Fund Balance</b>	<b>\$ 1,611,176</b>	<b>\$ 1,745,356</b>	<b>\$ (134,180)</b>	<b>7.7%</b>

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

For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020** **\$ 2,020,904**

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

	June 2020	June 2021	Change
<b>Assets</b>			
Accounts Receivable (Net)	\$ 667,941	\$ 390,477	\$ 277,465
Prepaid Expenses and Deferred Charges	-	-	-
Accumulated Depreciation	-	-	-
<b>Liabilities</b>			
Accounts Payable	27,356	18,415	(8,941)
Deferred Revenues	916,134	303,926	(612,209)
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<b>(343,685)</b>

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

<b>Revenues</b>		
Enrollment Fees		\$ 11,722,660
Fee Remissions		(1,591,915)
State Appropriations		8,097,910
Interest Income		8,707
Sales and Services		83,768
Other Revenue		(264)
<b>Expenses</b>		
Total Salaries and OPE		(15,818,290)
Service and Supplies		(2,498,314)
Capital Outlay		-
Depreciation		-
Student Aid		(119,918)
Net Transfers		(18,522)
<b>Total Cash Provided (Used) by Operating Activities</b>		<b>(134,180)</b>
<b>Ending Cash as of June 30, 2021</b>		<b>\$ 1,543,040</b>



Balance Sheet  
Statewide Operations  
**Agricultural Experiment Station**

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 11,246,987	\$ 8,951,103	\$ 2,295,884	25.6%
Accounts Receivable	837,517	647,895	189,622	29.3%
Prepaid Expenses and Deferred Charges	33,359	52,516	(19,156)	36.5%
<b>Total Assets</b>	<b>\$ 12,117,863</b>	<b>\$ 9,651,513</b>	<b>\$ 2,466,350</b>	<b>25.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 212,358	\$ 263,526	\$ (51,168)	19.4%
Compensated Absence Liability	1,074,156	1,339,394	(265,238)	19.8%
Deferred Revenues	(49)	(49)	-	0.0%
Due to Other Funds	-	-	-	-
<b>Total Current Liabilities</b>	<b>1,286,465</b>	<b>1,602,871</b>	<b>(316,406)</b>	<b>19.7%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	933,687	550,284	383,403	69.7%
<b>Total Liabilities</b>	<b>2,220,152</b>	<b>2,153,155</b>	<b>66,997</b>	<b>3.1%</b>
<b>Fund Balance</b>	<b>9,897,710.89</b>	<b>7,498,357.96</b>	<b>2,399,353</b>	<b>32.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 12,117,863</b>	<b>\$ 9,651,513</b>	<b>\$ 2,466,350</b>	<b>25.6%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 36,949,173	\$ 37,330,091	\$ (380,918)	1.0%
Other Governmental Appropriations	\$ 5,032,199	4,732,042	300,157	6.3%
Interest Revenues	\$ 247	463	(217)	46.8%
Sales and Services	\$ 2,670,853	2,372,590	298,264	12.6%
Other Revenues	\$ 41,129	32,015	9,114	28.5%
<b>Total Revenues</b>	<b>44,693,600</b>	<b>44,467,201</b>	<b>226,400</b>	<b>0.5%</b>
<b>Expenses</b>				
Total Salaries and OPE	32,920,768	33,373,133.68	(452,366)	1.4%
Service and Supplies	8,181,777	8,960,741.02	(778,964)	8.7%
Capital Outlay	962,059	435,004.93	527,054	121.2%
<b>Total Expenses</b>	<b>42,064,603</b>	<b>42,768,880</b>	<b>(704,276)</b>	<b>1.6%</b>
Net Change From Operations	2,628,997	1,698,321	930,676	54.8%
Transfers In	3,111,459	4,190,107	(1,078,648)	25.7%
Transfers Out	(3,341,103)	(3,952,096)	610,993	15.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>2,399,353</b>	<b>1,936,332</b>	<b>463,021</b>	<b>23.9%</b>
Beginning Fund Balance	<b>7,498,357.96</b>	<b>5,562,025.74</b>	<b>1,936,332</b>	<b>34.8%</b>
<b>Ending Fund Balance</b>	<b>\$9,897,710.89</b>	<b>\$7,498,357.96</b>	<b>\$ 2,399,353</b>	<b>32.0%</b>

Statement of Cash Flows  
 Statewide Operations  
**Agricultural Experiment Station**  
 For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020****\$ 8,951,103****Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2020	June 2021	Change
<b>Assets</b>			
Accounts Receivable	\$ 647,895	\$ 837,517	\$ (189,622)
Prepaid Expenses and Deferred Charges	52,516	33,359	19,156
<b>Liabilities</b>			
Accounts Payable	263,526	212,358	(51,168)
Liability for Compensated Absences	1,889,678	2,007,844	118,165
Deferred Revenues	(49)	(49)	-
Due to Other Funds	-	-	-
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<b>(103,468)</b>

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

<b>Revenues</b>	
State Appropriations	\$ 36,949,173
Other Governmental Appropriations	5,032,199
Interest Income	247
Sales and Services	2,670,853
Other Revenue	41,129
<b>Expenses</b>	
Total Salaries and OPE	(32,920,768)
Service and Supplies	(8,181,777)
Capital Outlay	(962,059)
Net Transfers	(229,644)
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>2,399,353</b>
<b>Cash as of June 30, 2021</b>	<b>\$ 11,246,987</b>

Balance Sheet  
Statewide Operations  
**Extension Service**

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 6,039,936	\$ 4,462,395	\$ 1,577,541	35.4%
Accounts Receivable	2,738,793	3,270,066	(531,273)	16.2%
Inventories	57,064	49,961	7,103	14.2%
Prepaid Expenses and Deferred Charges	110,236	84,921	25,314	29.8%
<b>Total Assets</b>	<b>\$ 8,946,028</b>	<b>\$ 7,867,343</b>	<b>\$ 1,078,685</b>	<b>13.7%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 134,760	\$ 176,238	\$ (41,478)	23.5%
Compensated Absence Liability	1,589,340	1,882,854	(293,514)	15.6%
Deposits	16,678	16,678	-	0.0%
Deferred Revenues	(8,336)	(8,336)	-	0.0%
<b>Total Current Liabilities</b>	<b>1,732,441</b>	<b>2,067,433</b>	<b>(334,992)</b>	<b>16.2%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	1,381,499	773,562	607,937	78.6%
<b>Total Liabilities</b>	<b>3,113,940</b>	<b>2,840,995</b>	<b>272,945</b>	<b>9.6%</b>
<b>Fund Balance</b>	<b>5,832,088</b>	<b>5,026,347</b>	<b>805,741</b>	<b>16.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,946,028</b>	<b>\$ 7,867,343</b>	<b>\$ 1,078,685</b>	<b>13.7%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 27,161,166	\$ 27,441,177	\$ (280,011)	1.0%
Other Governmental Appropriations	16,980,104	17,058,471	(78,367)	0.5%
Sales and Services	886,763	1,260,867	(374,104)	29.7%
Other Revenues	446,488	355,820	90,668	25.5%
<b>Total Revenues</b>	<b>45,474,520.94</b>	<b>46,116,335</b>	<b>(641,814)</b>	<b>1.4%</b>
<b>Expenses</b>				
Total Salaries and OPE	39,317,969	38,084,168	1,233,802	3.2%
Service and Supplies	5,866,397	7,413,126	(1,546,729)	20.9%
Capital Outlay	50,112	64,257	(14,145)	22.0%
<b>Total Expenses</b>	<b>45,234,478</b>	<b>45,561,550</b>	<b>(327,072)</b>	<b>0.7%</b>
Net Change From Operations	240,043	554,784	(314,741)	56.7%
Transfers In	3,923,831	2,400,926	1,522,905	63.4%
Transfers Out	(3,358,133)	(1,496,320)	(1,861,813)	124.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>805,741</b>	<b>1,459,390</b>	<b>(653,649)</b>	<b>44.8%</b>
Beginning Fund Balance	<b>5,026,347</b>	<b>3,566,957</b>	<b>1,459,390</b>	<b>40.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,832,088</b>	<b>\$ 5,026,347</b>	<b>\$ 805,741</b>	<b>16.0%</b>

## Statement of Cash Flows

## Statewide Operations

**Extension Service**

For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020****\$ 4,462,395****Net Cash Provided (Used) by Changes in Assets and Liabilities**

	<b>June 2020</b>	<b>June 2021</b>	<b>Change</b>
<b>Assets</b>			
Accounts Receivable	\$ 3,270,066	\$ 2,738,793	\$ 531,273
Inventories	49,961	57,064	(7,103)
Prepaid Expenses and Deferred Charges	84,921	110,236	(25,314)
<b>Liabilities</b>			
Accounts Payable	176,238	134,760	(41,478)
Liability for Compensated Absences	2,656,416	2,970,839	314,423
Deposits	16,678	16,678	-
Deferred Revenues	(8,336)	(8,336)	-

**Total Net Cash Provided (Used) by Changes in Assets and Liabilities****771,800****Cash Provided (Used) by Operating Activities****Revenue**

State Appropriations	\$ 27,161,166
Other Governmental Appropriations	16,980,104
Sales & Services	886,763
Other Revenue	446,488

**Expense**

Total Salaries and OPE	(39,317,969)
Service and Supplies	(5,866,397)
Capital Outlay	(50,112)
Net Transfers	565,698

**Total Cash Provided (Used) by Operating Activities****805,741****Cash as of June 30, 2021****\$ 6,039,936**

Balance Sheet  
Statewide Operations  
**Forest Research Laboratory**

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 5,795,089	\$ 4,033,833	\$ 1,761,256	43.7%
Accounts Receivable	19,750	47,050	(27,300)	58.0%
Prepaid Expenses and Deferred Charges	-	7,357	(7,357)	-
<b>Total Assets</b>	<b>\$ 5,814,839</b>	<b>\$ 4,088,240</b>	<b>\$ 1,726,599</b>	<b>42.2%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 144,310	\$ 8,091	\$ 136,219	1683.5%
Compensated Absence Liability	248,321	372,403	(124,082)	33.3%
<b>Total Current Liabilities</b>	<b>392,631</b>	<b>380,494</b>	<b>12,137</b>	<b>3.2%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	215,848	153,000	62,848	41.1%
<b>Total Liabilities</b>	<b>608,479</b>	<b>533,495</b>	<b>74,985</b>	<b>14.1%</b>
<b>Fund Balance</b>	<b>5,206,359.78</b>	<b>3,554,745</b>	<b>1,651,614</b>	<b>46.5%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,814,839</b>	<b>\$ 4,088,240</b>	<b>\$ 1,726,599</b>	<b>42.2%</b>

## Statement of Revenues, Expenses, and Other Changes

## Statewide Operations

**Forest Research Laboratory**

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
State Appropriations	\$ 5,540,661	\$ 5,597,779	\$ (57,118)	1.0%
Other Governmental Appropriations	1,186,331	962,863	223,468	23.2%
Transfers From State Agencies	2,895,523	3,188,378	(292,856)	9.2%
Sales & Services	39,237	70,874	(31,636)	44.6%
Other Revenues	927	157	769	488.6%
<b>Total Revenues</b>	<b>9,662,679</b>	<b>9,820,051</b>	<b>(157,373)</b>	<b>1.6%</b>
<b>Expenses</b>				
Total Salaries and OPE	6,397,378	7,524,949	(1,127,572)	15.0%
Service and Supplies	1,576,425	1,544,911	31,514	2.0%
Capital Outlay	32,303	-	32,303	-
<b>Total Expenses</b>	<b>8,006,106</b>	<b>9,069,860</b>	<b>(1,063,754)</b>	<b>11.7%</b>
Net Change From Operations	1,656,573	750,191	906,382	120.8%
Transfers In	4,968,283	413,421	4,554,862	1101.7%
Transfers Out	(4,973,241)	(413,421)	(4,559,820)	1102.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,651,614</b>	<b>750,191</b>	<b>901,423</b>	<b>120.2%</b>
Beginning Fund Balance	<b>3,554,745</b>	<b>2,804,554</b>	<b>750,191</b>	<b>26.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,206,360</b>	<b>\$ 3,554,745</b>	<b>\$ 1,651,614</b>	<b>46.5%</b>



Statement of Cash Flows  
Statewide Operations  
**Forest Research Laboratory**  
For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020** **\$ 4,033,833**

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

	<u>June 2020</u>	<u>June 2021</u>	<u>Change</u>
<b>Assets</b>			
Accounts Receivable	\$ 47,050	\$ 19,750	\$ 27,300
Prepaid Expenses and Deferred Charges	7,357	-	7,357
<b>Liabilities</b>			
Accounts Payable	8,091	144,310	136,219
Liability for Compensated Absences	525,404	464,169	<u>(61,234)</u>
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<u><b>109,642</b></u>

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

<b>Revenue</b>		
State Appropriations	\$ 5,540,661	
Other Governmental Appropriations	1,186,331	
Transfers From State Agencies	2,895,523	
Sales and Services	39,237	
Other Revenue	927	
<b>Expense</b>		
Total Salaries and OPE	(6,397,378)	
Service and Supplies	(1,576,425)	
Capital Outlay	(32,303)	
Net Transfers	<u>(4,958)</u>	
<b>Total Cash Provided (Used) by Operating Activities</b>		<u><b>1,651,614</b></u>
<b>Cash as of June 30, 2021</b>		<u><u><b>\$ 5,795,089</b></u></u>

Fiscal year ending June 30, 2021



Balance Sheet  
Statewide Operations  
**Outdoor School**

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
Cash	\$ 34,130,777	\$ 20,854,980	\$ 13,275,797	63.7%
Accounts Receivable	210	-	210	-
Prepaid Expenses and Deferred Charges	-	-	-	-
<b>Total Assets</b>	<b>\$ 34,130,987</b>	<b>\$ 20,854,980</b>	<b>\$ 13,276,007</b>	<b>63.7%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 8,041,532	\$ 7,555,115	\$ 486,417	6.4%
<b>Total Current Liabilities</b>	<b>8,041,532</b>	<b>7,555,115</b>	<b>486,417</b>	<b>6.4%</b>
<b>Non-Current Liabilities</b>				
<b>Total Liabilities</b>	<b>8,041,532</b>	<b>7,555,115</b>	<b>486,417</b>	<b>6.4%</b>
<b>Fund Balance</b>	<b>26,089,455</b>	<b>13,299,864</b>	<b>12,789,591</b>	<b>96.2%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 34,130,987</b>	<b>\$ 20,854,980</b>	<b>\$ 13,276,007</b>	<b>63.7%</b>



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

For the twelve months ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
State Appropriations	\$ 23,889,772	\$ 19,150,783	\$ 4,738,989	24.7%
<b>Total Revenue</b>	<b>\$ 23,889,772</b>	<b>\$ 19,150,783</b>	<b>\$ 4,738,989</b>	<b>24.7%</b>
<b>Expenses</b>				
Total Salaries and OPE	\$ 1,115,717	\$ 1,100,932	\$ 14,785	1.3%
Service and Supplies	9,984,464	8,638,257	1,346,208	15.6%
<b>Total Expenses</b>	<b>11,100,181</b>	<b>9,739,188</b>	<b>1,360,993</b>	<b>14.0%</b>
Net Change From Operations	12,789,591	9,411,595	3,377,996	35.9%
Transfers Out	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>12,789,591</b>	<b>9,411,595</b>	<b>3,377,996</b>	<b>35.9%</b>
<b>Beginning Fund Balance</b>	<b>13,299,864</b>	<b>3,888,270</b>	<b>9,411,595</b>	<b>242.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 26,089,455</b>	<b>\$ 13,299,864</b>	<b>\$ 12,789,591</b>	<b>96.2%</b>

Fiscal year ending June 30, 2021



Statement of Cash Flows

Statewide Operations

**Outdoor School**

For the Twelve Months Ending June 30, 2021

**Beginning Cash as of July 1, 2020** **\$ 20,854,980**

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

	<u>June 2020</u>	<u>June 2021</u>	<u>Change</u>
<b>Assets</b>			
Accounts Receivable	\$ -	\$ 210	\$ (210)
Prepaid Expenses and Deferred Charges	-	-	-
<b>Liabilities</b>			
Accounts Payable	7,555,115	8,041,532	<u>486,417</u>
<b>Total Net Cash Provided (Used) by Changes in Assets and Liabilities</b>			<b><u>486,207</u></b>

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

<b>Revenue</b>	
State Appropriations	\$ 23,889,772
<b>Expense</b>	
Total Salaries and OPE	(1,115,717)
Service and Supplies	<u>(9,984,464)</u>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b><u>12,789,591</u></b>
<b>Cash as of June 30, 2021</b>	<b><u><u>\$ 34,130,777</u></u></b>

## Balance Sheet

### Auxiliary Funds - University Housing & Dining Services

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 10,291,539	\$ 16,945,477	\$ (6,653,938)	39.3%
Accounts Receivable	1,511,316	1,839,903	(328,587)	17.9%
Allowance for Doubtful Accounts	(191,689)	(278,158)	86,469	31.1%
Inventories	156,270	167,761	(11,491)	6.8%
Prepaid Expenses	528,567	3,300	525,267	15917.2%
<b>Total Current Assets</b>	<b>12,296,004</b>	<b>18,678,283</b>	<b>(6,382,280)</b>	<b>34.2%</b>
<b>Non-Current Assets</b>				
Fixed Assets	229,201,877	224,754,934	4,446,943	2.0%
Accumulated Depreciation	(98,241,914)	(92,726,051)	(5,515,863)	5.9%
<b>Total Non-Current Assets</b>	<b>130,959,963</b>	<b>132,028,883</b>	<b>(1,068,920)</b>	<b>0.8%</b>
<b>Total Assets</b>	<b>\$ 143,255,967</b>	<b>\$ 150,707,167</b>	<b>\$ (7,451,200)</b>	<b>4.9%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 941,745	\$ 2,254,941	\$ (1,313,196)	58.2%
Compensated Absence Liability	631,487	736,562	(105,075)	14.3%
Deferred Revenues	2,261,472	2,116,599	144,873	6.8%
Deposits	28,028	22,046	5,981	27.1%
Current Portion of Premium/Discount	(29,607)	85,769	(115,376)	134.5%
Current Portion of Long-Term Liabilities	4,217,675	4,217,675	-	0.0%
<b>Total Current Liabilities</b>	<b>8,050,800</b>	<b>9,433,592</b>	<b>(1,382,793)</b>	<b>14.7%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	113,650,054	112,001,822	1,648,232	1.5%
Compensated Absence Liability	548,906	302,613	246,293	81.4%
Premium/Discount	1,216,999	1,216,999	-	0.0%
<b>Total Non-Current Liabilities</b>	<b>115,415,960</b>	<b>113,521,435</b>	<b>1,894,525</b>	<b>1.7%</b>
<b>Total Liabilities</b>	<b>123,466,760</b>	<b>122,955,027</b>	<b>511,732</b>	<b>0.4%</b>
<b>Fund Balance</b>	<b>19,789,207</b>	<b>27,752,140</b>	<b>(7,962,932)</b>	<b>28.7%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 143,255,967</b>	<b>\$ 150,707,167</b>	<b>\$ (7,451,200)</b>	<b>4.9%</b>
<b>Working Capital</b>				
Current Assets	\$ 12,296,004	\$ 18,678,283	\$ (6,382,280)	34.2%
Less: Current Liabilities	8,050,800	9,433,592	1,382,793	14.7%
<b>End of Period Working Capital</b>	<b>\$ 4,245,204</b>	<b>\$ 9,244,691</b>	<b>\$ (4,999,487)</b>	<b>-54.1%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Interest Revenue	\$ 150,071	\$ 143,841	\$ 6,230	4.3%
Sales and Services	26,854,432	43,411,732	(16,557,300)	38.1%
Other Revenue	26,675	26,098	577	2.2%
Internal Sales	263,944	1,543,619	(1,279,675)	82.9%
<b>Total Revenues</b>	<b>27,295,122</b>	<b>45,125,289</b>	<b>(17,830,168)</b>	<b>39.5%</b>
<b>Expenses</b>				
Total Salaries and OPE	21,688,874	24,297,413	(2,608,539)	10.7%
Service and Supplies	17,380,489	22,735,034	(5,354,545)	23.6%
Depreciation	5,551,380	5,261,775	289,606	5.5%
<b>Total Expenses</b>	<b>44,620,743</b>	<b>52,294,222</b>	<b>(7,673,479)</b>	<b>14.7%</b>
Net Change From Operations	(17,325,621)	(7,168,933)	(10,156,688)	141.7%
Fixed Asset Disposal Gain/(Loss)	-	(90,419)	90,419	-
Transfers In	26,567,882	18,983,849	7,584,033	39.9%
Transfers Out	(7,627,310)	(10,240,000)	2,612,690	25.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,614,951</b>	<b>1,484,497</b>	<b>130,454</b>	<b>8.8%</b>
Beginning Operations Fund Balance	19,839,235	27,253,716	(7,414,481)	27.2%
NIP Change in Fixed Assets	4,435,162	6,965,507	(2,530,344)	36.3%
Fund Additions/Deductions for Internal Loans	(6,187,127)	(15,864,485)	9,677,358	61.0%
<b>Ending Fund Balance From Operations</b>	<b>\$ 19,702,221</b>	<b>\$ 19,839,235</b>	<b>\$ (137,014)</b>	<b>0.7%</b>
Beginning Plant Fund Balance	7,912,905	53,098	7,859,807	14802.4%
Plant Revenue - Interest	67,263	28,383	38,880	137.0%
Sales and Service Revenue	0		0	-
Other Revenue	500	-	500	-
Expenses	(4,620,034)	(7,100,152)	2,480,118	34.9%
Transfers In	6,777,889	14,957,091	(8,179,202)	54.7%
Transfers Out	(10,051,537)	(25,515)	(10,026,021)	39294.0%
<b>Ending Plant Fund Balance</b>	<b>\$ 86,986</b>	<b>\$ 7,912,905</b>	<b>\$ (7,825,919)</b>	<b>98.9%</b>

## Balance Sheet

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

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 36,986,613	\$ 31,397,609	\$ 5,589,004	17.8%
Accounts Receivable	1,324,808	1,447,740	(122,933)	8.5%
Allowance for Doubtful Accounts	(167,648)	(235,773)	68,125	28.9%
Inventories	3,146	8,051	(4,905)	60.9%
Prepaid Expenses and Deferred Charges	8,775	10,832	(2,057)	19.0%
Due From Other Funds	-	-	-	-
<b>Total Current Assets</b>	<b>38,155,693</b>	<b>32,628,459</b>	<b>5,527,234</b>	<b>16.9%</b>
<b>Non-Current Assets</b>				
Fixed Assets	133,415,935	133,163,376	252,559	0.2%
Accumulated Depreciation	(47,314,826)	(44,073,161)	(3,241,665)	7.4%
<b>Total Non-Current Assets</b>	<b>86,101,109</b>	<b>89,090,215</b>	<b>(2,989,106)</b>	<b>3.4%</b>
<b>Total Assets</b>	<b>\$ 124,256,803</b>	<b>\$ 121,718,674</b>	<b>\$ 2,538,129</b>	<b>2.1%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 597,404	\$ 436,389	\$ 161,014	36.9%
Compensated Absence Liability	358,240	406,654	(48,414)	11.9%
Deposits	338,201	221,590	116,611	52.6%
Deferred Revenues	1,172,134	1,239,200	(67,066)	5.4%
Current Portion of Long-Term Liabilities	1,328,092	1,696,800	(368,708)	21.7%
Current Portion of Premium/Discount	-	33,311	(33,311)	-
<b>Total Current Liabilities</b>	<b>3,794,071</b>	<b>4,033,945</b>	<b>(239,874)</b>	<b>5.9%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	49,325,639	50,652,898	(1,327,258)	2.6%
Compensated Absence Liability	311,392	167,072	144,320	86.4%
Premium/Discount	161,725	161,725	-	0.0%
<b>Total Non-Current Liabilities</b>	<b>49,798,756</b>	<b>50,981,695</b>	<b>(1,182,938)</b>	<b>2.3%</b>
<b>Total Liabilities</b>	<b>53,592,827</b>	<b>55,015,639</b>	<b>(1,422,812)</b>	<b>2.6%</b>
<b>Fund Balance</b>	<b>70,663,975</b>	<b>66,703,035</b>	<b>3,960,940</b>	<b>5.9%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 124,256,803</b>	<b>\$ 121,718,674</b>	<b>\$ 2,538,129</b>	<b>2.1%</b>
<b>Working Capital</b>				
Current Assets	\$ 38,155,693	\$ 32,628,459	\$ 5,527,234	16.9%
Current Liabilities	3,794,071	4,033,945	(239,874)	5.9%
<b>End of Period Working Capital</b>	<b>\$ 34,361,622</b>	<b>\$ 28,594,514</b>	<b>\$ 5,767,108</b>	<b>20.2%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 26,994,608	\$ 25,989,830	\$ 1,004,778	3.9%
Gifts, Grants and Contracts		-	-	-
Interest Income	529,199	952,720	(423,521)	44.5%
Sales and Services	871,580	4,195,644	(3,324,064)	79.2%
Other Revenue	63,659	81,893	(18,233)	22.3%
Internal Sales	182,735	518,747	(336,012)	64.8%
<b>Total Revenues</b>	<b>28,641,781</b>	<b>31,738,833</b>	<b>(3,097,052)</b>	<b>9.8%</b>
<b>Expenses</b>				
Total Salaries and OPE	11,445,648	13,753,597	(2,307,949)	16.8%
Service and Supplies	8,006,401	11,695,513	(3,689,112)	31.5%
Depreciation	3,323,298	3,674,271	(350,973)	9.6%
<b>Total Expenses</b>	<b>22,775,347</b>	<b>29,123,381</b>	<b>(6,348,034)</b>	<b>21.8%</b>
Net Change From Operations	5,866,434	2,615,452	3,250,982	124.3%
Fixed Asset Disposal Gain/(Loss)	(4,862)	(22,327)	17,464	78.2%
Transfers In - From E&G	50,297	33,490	16,807	50.2%
Transfers In - Other	752,570	80,778	671,792	831.7%
Transfers Out - Incidental Fee Resources	(3,442,700)	(2,536,858)	(905,843)	35.7%
Transfers Out - Other	(538,661)	(530,852)	(7,809)	1.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>2,683,077</b>	<b>(360,316)</b>	<b>3,043,393</b>	<b>844.6%</b>
Beginning Operations Fund Balance	61,097,170	59,961,161	1,136,010	1.9%
NIP Change in Fixed Assets	240,418	1,496,326	(1,255,908)	83.9%
Fund Additions from Other Funds	1,695,966	2,782,229	(1,086,263)	39.0%
Fund Deductions to Other Funds	(1,695,966)	(2,782,229)	1,086,263	39.0%
<b>Ending Fund Balance From Operations</b>	<b>\$ 64,020,664</b>	<b>\$ 61,097,170</b>	<b>\$ 2,923,494</b>	<b>4.8%</b>
Beginning Plant Fund Balance	5,605,865	6,186,901	(581,037)	9.4%
Building Fee	2,832,242	2,983,664	(151,422)	5.1%
Interest Revenue	106,857	198,290	(91,434)	46.1%
Expenses	(1,974,603)	(4,213,815)	2,239,212	53.1%
Transfers In	524,589	530,852	(6,263)	1.2%
Transfers Out	(451,639)	(80,028)	(371,611)	464.4%
<b>Ending Plant Fund Balance</b>	<b>\$ 6,643,311</b>	<b>\$ 5,605,865</b>	<b>\$ 1,037,446</b>	<b>18.5%</b>



## Balance Sheet

### Auxiliary Funds - Athletics

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ (61,266,923)	\$ (44,994,771)	\$ (16,272,152)	36.2%
Accounts Receivable	3,037,407	7,393,341	(4,355,934)	58.9%
Allowance for Doubtful Accounts	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	278,249	233,971	44,279	18.9%
<b>Total Current Assets</b>	<b>(57,951,267)</b>	<b>(37,367,460)</b>	<b>(20,583,807)</b>	<b>55.1%</b>
<b>Non-Current Assets</b>				
Fixed Assets	265,531,045	252,591,076	12,939,969	5.1%
Accumulated Depreciation	(92,986,357)	(85,839,510)	(7,146,848)	8.3%
<b>Total Non-Current Assets</b>	<b>172,544,688</b>	<b>166,751,567</b>	<b>5,793,121</b>	<b>3.5%</b>
<b>Total Assets</b>	<b>\$ 114,593,421</b>	<b>\$ 129,384,107</b>	<b>\$ (14,790,686)</b>	<b>11.4%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 3,853,981	\$ 1,772,207	\$ 2,081,774	117.5%
Contracts Payable	125,178	125,178	-	0.0%
Compensated Absence Liability	506,466	787,351	(280,885)	35.7%
Current Employee Termination Liability	-	-	-	-
Deferred Revenues	4,034,750	4,641,749	(606,998)	13.1%
Current Portion of Premium/Discount	-	190,842	(190,842)	-
Current Portion of Long-Term Liabilities	-	1,221,724	(1,221,724)	-
<b>Total Current Liabilities</b>	<b>8,520,376</b>	<b>8,739,052</b>	<b>(218,676)</b>	<b>2.5%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	86,527,534	89,759,347	(3,231,813)	3.6%
Contracts Payable	117,178	234,357	(117,178)	50.0%
Compensated Absence Liability	441,185	324,197	116,988	36.1%
Premium/Discount	1,500,053	1,500,053	-	0.0%
<b>Total Non-Current Liabilities</b>	<b>88,585,950</b>	<b>91,817,954</b>	<b>(3,232,003)</b>	<b>3.5%</b>
<b>Total Liabilities</b>	<b>97,106,326</b>	<b>100,557,006</b>	<b>(3,450,680)</b>	<b>3.4%</b>
<b>Fund Balance</b>	<b>17,487,095</b>	<b>28,827,102</b>	<b>(11,340,007)</b>	<b>39.3%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 114,593,421</b>	<b>\$ 129,384,107</b>	<b>\$ (14,790,686)</b>	<b>11.4%</b>
<b>Working Capital</b>				
Current Assets	\$ (57,951,267)	\$ (37,367,460)	\$ (20,583,807)	55.1%
Less: Current Liabilities	8,520,376	8,739,052	(218,676)	2.5%
<b>End of Period Working Capital</b>	<b>\$ (66,471,643)</b>	<b>\$ (46,106,512)</b>	<b>\$ (20,365,131)</b>	<b>44.2%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Gifts, Grants, and Contracts	\$ 44	\$ 45,655	\$ (45,611)	99.9%
Interest Income	410,833	885,730	(474,897)	53.6%
Lottery Proceeds	509,847	396,546	113,301	28.6%
Sales and Services	28,329,075	52,155,929	(23,826,854)	45.7%
Other Revenue	654,176	1,662,842	(1,008,666)	60.7%
Internal Sales	-	12,297	(12,297)	-
<b>Total Revenues</b>	<b>29,903,975</b>	<b>55,159,000</b>	<b>(25,255,024)</b>	<b>45.8%</b>
<b>Expenses</b>				
Total Salaries and OPE	27,050,403	30,126,296	(3,075,893)	10.2%
Service and Supplies	24,572,683	29,341,269	(4,768,587)	16.3%
Student Aid	9,771,809	10,758,344	(986,535)	9.2%
Depreciation	7,130,201	6,692,898	437,303	6.5%
<b>Total Expenses</b>	<b>68,525,096</b>	<b>76,918,808</b>	<b>(8,393,712)</b>	<b>10.9%</b>
Net Change From Operations	(38,621,121)	(21,759,808)	(16,861,313)	77.5%
Fixed Asset Disposal Gain/(Loss)	-	(309,962)	309,962	-
Transfers In - Incidental Fees	2,482,048	2,536,858	(54,809)	2.2%
Transfers In - From E&G	7,752,800	7,800,000	(47,200)	0.6%
Transfers In - Other	1,217,463	2,365,027	(1,147,564)	48.5%
Transfers Out	(587,527)	(1,023,215)	435,688	42.6%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(27,756,336)</b>	<b>(10,391,101)</b>	<b>(17,365,235)</b>	<b>167.1%</b>
Beginning Operations Fund Balance	28,309,523	27,206,477	1,103,047	4.1%
NIP Change in Fixed Assets	11,894,325	8,312,036	3,582,289	43.1%
Fund Additions for Internal Loans	5,178,129	6,711,222	(1,533,094)	22.8%
Fund Deductions for Internal Loans	(724,591)	(3,529,111)	2,804,520	79.5%
<b>Ending Fund Balance From Operations</b>	<b>\$ 16,901,049</b>	<b>\$ 28,309,523</b>	<b>\$ (11,408,474)</b>	<b>40.3%</b>
Beginning Plant Fund Balance	517,578	1,310,259	(792,681)	60.5%
Interest Revenues	15,291	37,515	(22,225)	59.2%
Gift Revenues	11,196,318	12,249,705	(1,053,387)	8.6%
Sales & Service Revenue	-	0	(0)	-
Other Revenue	3,000	-	3,000	-
Expenses	(8,272,012)	(9,468,664)	1,196,652	12.6%
Transfers In	1,099,740	2,804,909	(1,705,169)	60.8%
Transfers Out	(3,973,869)	(6,416,147)	2,442,278	38.1%
<b>Ending Plant Fund Balance</b>	<b>\$ 586,046</b>	<b>\$ 517,578.16</b>	<b>\$ 68,467</b>	<b>13.2%</b>

## Balance Sheet

### Auxiliary Funds - Student Health Services & CAPS

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 10,464,160	\$ 10,514,339	\$ (50,180)	0.5%
Accounts Receivable	1,061,069	1,376,628	(315,559)	22.9%
Allowance for Doubtful Accounts	(145,955)	(226,212)	80,257	35.5%
Prepaid Expenses and Deferred Charges	-	42,078	(42,078)	-
<b>Total Current Assets</b>	<b>11,379,274</b>	<b>11,706,833</b>	<b>(327,560)</b>	<b>2.8%</b>
<b>Non-Current Assets</b>				
Fixed Assets	4,101,123	4,077,644	23,480	0.6%
Accumulated Depreciation	(2,546,728)	(2,390,585)	(156,143)	6.5%
<b>Total Non-Current Assets</b>	<b>1,554,395</b>	<b>1,687,059</b>	<b>(132,663)</b>	<b>7.9%</b>
<b>Total Assets</b>	<b>\$ 12,933,669</b>	<b>\$ 13,393,892</b>	<b>\$ (460,223)</b>	<b>3.4%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 84,858	\$ 1,369,321	\$ (1,284,463)	93.8%
Compensated Absence Liability	353,816	366,897	(13,080)	3.6%
Deferred Revenues	814,897	840,982	(26,086)	3.1%
<b>Total Current Liabilities</b>	<b>1,253,571</b>	<b>2,577,200</b>	<b>(1,323,629)</b>	<b>51.4%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	307,547	150,738	156,809	104.0%
<b>Fund Balance</b>	<b>11,372,551</b>	<b>10,665,954</b>	<b>706,597</b>	<b>6.6%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 12,933,669</b>	<b>\$ 13,393,892</b>	<b>\$ (460,223)</b>	<b>3.4%</b>
<b>Working Capital</b>				
Current Assets	\$ 11,379,274	\$ 11,706,833	\$ (327,560)	2.8%
Less: Current Liabilities	1,253,571	2,577,200	(1,323,629)	51.4%
<b>End of Period Working Capital</b>	<b>\$ 10,125,703</b>	<b>\$ 9,129,634</b>	<b>\$ 996,069</b>	<b>10.9%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 13,360,519	\$ 12,675,001	\$ 685,517	5.4%
Interest Income	188,845	372,497	(183,651)	49.3%
Sales and Services	5,857,654	8,988,373	(3,130,719)	34.8%
Other Revenue	59,406	52,265	7,141	13.7%
Internal Sales	24,624	23,489	1,135	4.8%
<b>Total Revenues</b>	<b>19,491,048</b>	<b>22,111,625</b>	<b>(2,620,577)</b>	<b>11.9%</b>
<b>Expenses</b>				
Total Salaries and OPE	11,357,533	11,914,153	(556,620)	4.7%
Service and Supplies	7,571,026	10,495,070	(2,924,045)	27.9%
Depreciation	154,558	152,422	2,136	1.4%
<b>Total Expenses</b>	<b>19,083,116</b>	<b>22,561,646</b>	<b>(3,478,529)</b>	<b>15.4%</b>
Net Change From Operations	407,932	(450,020)	857,952	190.6%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In - From E&G	5,750	10,000	(4,250)	42.5%
Transfers In - Other	455,323	19,667	435,655	2215.1%
Transfers Out	(52,500)	(475,082)	422,582	88.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>816,505</b>	<b>(895,435)</b>	<b>1,711,939</b>	<b>191.2%</b>
Beginning Operations Fund Balance	10,557,631	11,453,066	(895,435)	7.8%
NIP Change in Fixed Assets	(1,585)	-	(1,585)	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 11,372,551</b>	<b>\$ 10,557,631</b>	<b>\$ 814,920</b>	<b>7.7%</b>
Beginning Plant Fund Balance	108,323	-	108,323	-
Interest Revenue	-	2,573	(2,573)	-
Transfers In	-	105,750	(105,750)	-
Transfer Out	(108,323)	-	(108,323)	-
<b>Ending Plant Fund Balance</b>	<b>\$ -</b>	<b>\$ 108,323</b>	<b>\$ (108,323)</b>	<b>-</b>

## Balance Sheet

### Auxiliary Funds - Parking

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 5,670,485	\$ 5,391,262	\$ 279,223	5.2%
Accounts Receivable	56,059	90,416	(34,357)	38.0%
Allowance for Doubtful Accounts	(5,499)	(6,200)	701	11.3%
Prepaid Expenses and Deferred Charges	38,297	38,253	45	0.1%
<b>Total Current Assets</b>	<b>5,759,342</b>	<b>5,513,731</b>	<b>245,611</b>	<b>4.5%</b>
<b>Non-Current Assets</b>				
Fixed Assets	29,040,511	28,715,443	325,068	1.1%
Accumulated Depreciation	(14,030,416)	(13,128,498)	(901,917)	6.9%
<b>Total Non-Current Assets</b>	<b>15,010,095</b>	<b>15,586,945</b>	<b>(576,850)</b>	<b>3.7%</b>
<b>Total Assets</b>	<b>\$ 20,769,437</b>	<b>\$ 21,100,675</b>	<b>\$ (331,238)</b>	<b>1.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 199,119	\$ 17,524	\$ 181,595	1036.3%
Compensated Absence Liability	31,302	37,068	(5,766)	15.6%
Current Portion of Premium/Discount	-	23,766	(23,766)	-
Current Portion of Long-Term Liabilities	338,868	338,868	-	0.0%
<b>Total Current Liabilities</b>	<b>569,288</b>	<b>417,225</b>	<b>152,063</b>	<b>36.4%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	5,353,731	5,692,598	(338,868)	6.0%
Premium/Discount	167,678	167,678	-	0.0%
Compensated Absence Liability	27,209	15,229	11,979	78.7%
<b>Total Non-Current Liabilities</b>	<b>5,548,617</b>	<b>5,875,506</b>	<b>(326,888)</b>	<b>5.6%</b>
<b>Total Liabilities</b>	<b>6,117,905</b>	<b>6,292,731</b>	<b>(174,826)</b>	<b>2.8%</b>
<b>Fund Balance</b>	<b>14,651,532</b>	<b>14,807,945</b>	<b>(156,413)</b>	<b>1.1%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 20,769,437</b>	<b>\$ 21,100,675</b>	<b>\$ (331,238)</b>	<b>1.6%</b>
<b>Working Capital</b>				
Current Assets	\$ 5,759,342	\$ 5,513,731	\$ 245,611	4.5%
Less: Current Liabilities	569,288	417,225	152,063	36.4%
<b>End of Period Working Capital</b>	<b>\$ 5,190,054</b>	<b>\$ 5,096,506</b>	<b>\$ 93,548</b>	<b>1.8%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Interest Revenue	\$ 50,533	\$ 123,512	\$ (72,979)	59.1%
Sales and Services	1,393,985	2,796,875	(1,402,890)	50.2%
Other Revenue	4,097	8,469	(4,372)	51.6%
Internal Sales	263,132	309,268	(46,136)	14.9%
<b>Total Revenues</b>	<b>1,711,747</b>	<b>3,238,124</b>	<b>(1,526,376)</b>	<b>47.1%</b>
<b>Expenses</b>				
Total Salaries and OPE	1,101,338	1,334,902	(233,565)	17.5%
Service and Supplies	838,513	1,454,798	(616,285)	42.4%
Depreciation	906,827	902,065	4,762	0.5%
<b>Total Expenses</b>	<b>2,846,678</b>	<b>3,691,765</b>	<b>(845,088)</b>	<b>22.9%</b>
Net Change From Operations	(1,134,931)	(453,642)	(681,289)	150.2%
Fixed Asset Disposal Gain/(Loss)	(35,261)	-	(35,261)	-
Transfers In	1,239,480	713,131	526,349	73.8%
Transfers Out	(3,979)	(1,211,359)	1,207,380	99.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>65,309</b>	<b>(951,870)</b>	<b>1,017,180</b>	<b>106.9%</b>
Beginning Operations Fund Balance	14,140,630	14,835,411	(694,781)	4.7%
NIP Change in Fixed Assets	365,238	257,089	108,150	42.1%
<b>Ending Fund Balance From Operations</b>	<b>\$ 14,571,178</b>	<b>\$ 14,140,630</b>	<b>\$ 430,548</b>	<b>3.0%</b>
Beginning Plant Fund Balance	667,315	435,911	231,403	53.1%
Plant Revenue - Interest	8,434	4,742	3,691	77.8%
Expenses	(1,378,718)	(271,568)	(1,107,150)	407.7%
Transfers In	922,803	1,543,764	(620,961)	40.2%
Transfers Out	(139,480)	(1,045,536)	906,056	86.7%
<b>Ending Plant Fund Balance</b>	<b>\$ 80,354.07</b>	<b>\$ 667,315</b>	<b>\$ (586,961)</b>	<b>88.0%</b>

## Balance Sheet

### Auxiliary Funds - OSU-Cascades

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 10,185,863	\$ 5,685,095	\$ 4,500,767	79.2%
Accounts Receivable	11,798,444	13,580,938	(1,782,494)	13.1%
Allowance for Doubtful Accounts	(21,081)	(26,415)	5,334	20.2%
Inventories	9,444	22,009	(12,565)	57.1%
Prepaid Expenses	-	11,600	(11,600)	-
<b>Total Current Assets</b>	<b>21,972,670</b>	<b>19,273,228</b>	<b>2,699,442</b>	<b>14.0%</b>
<b>Non-Current Assets</b>				
Fixed Assets	40,336,089	40,336,089	-	0.0%
Accumulated Depreciation	(4,416,455)	(3,461,062)	(955,393)	27.6%
<b>Total Non-Current Assets</b>	<b>35,919,634</b>	<b>36,875,027</b>	<b>(955,393)</b>	<b>2.6%</b>
<b>Total Assets</b>	<b>\$ 57,892,304</b>	<b>\$ 56,148,255</b>	<b>\$ 1,744,049</b>	<b>3.1%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 6,037,610	\$ 6,952,111	\$ (914,501)	13.2%
Compensated Absence Liability	26,110	29,304	(3,194)	10.9%
Deferred Income	205,935	164,294	41,641	25.3%
<b>Total Current Liabilities</b>	<b>6,269,655</b>	<b>7,145,709</b>	<b>(876,054)</b>	<b>12.3%</b>
<b>Non-Current Liabilities</b>				
Internal Bank Loan	48,444,506	47,423,746	1,020,761	2.2%
Compensated Absence Liability	22,695	11,322	11,373	100.5%
<b>Total Non-Current Liabilities</b>	<b>48,467,202</b>	<b>47,435,067</b>	<b>1,032,134</b>	<b>2.2%</b>
<b>Total Liabilities</b>	<b>54,736,856</b>	<b>54,580,776</b>	<b>156,080</b>	<b>0.3%</b>
<b>Fund Balance</b>	<b>3,155,448</b>	<b>1,567,479</b>	<b>1,587,969</b>	<b>101.3%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 57,892,304</b>	<b>\$ 56,148,255</b>	<b>\$ 1,744,049</b>	<b>3.1%</b>
<b>Working Capital</b>				
Current Assets	\$ 21,972,670	\$ 19,273,228	\$ 2,699,442	14.0%
Less: Current Liabilities	6,269,655	7,145,709	(876,054)	12.3%
<b>End of Period Working Capital</b>	<b>\$ 15,703,016</b>	<b>\$ 12,127,520</b>	<b>\$ 3,575,496</b>	<b>29.5%</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,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 1,119,380	\$ 878,342	\$ 241,038	27.4%
Interest Revenue	21,483	46,628	(25,145)	53.9%
Sales and Services	1,333,210	1,746,873	(413,663)	23.7%
Other Revenue		20,647	(20,647)	-
Internal Sales	657,347	678,469	(21,122)	3.1%
<b>Total Revenues</b>	<b>3,131,421</b>	<b>3,370,960</b>	<b>(239,539)</b>	<b>7.1%</b>
<b>Expenses</b>				
Total Salaries and OPE	992,064	1,322,695	(330,630)	25.0%
Service and Supplies	2,402,680	3,604,296	(1,201,617)	33.3%
Student Aid	13,090	4,000	9,090	227.3%
Depreciation	955,393	952,496	2,897	0.3%
<b>Total Expenses</b>	<b>4,363,226</b>	<b>5,883,487</b>	<b>(1,520,261)</b>	<b>25.8%</b>
Net Change From Operations	(1,231,805)	(2,512,527)	1,280,721	51.0%
Transfers In - Incidental Fees	960,652	-	(960,652)	-
Transfers In - Other	988,049	519,651	468,398	90.1%
Transfers Out	-	(1,455,000)	1,455,000	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>716,896</b>	<b>(3,447,875)</b>	<b>2,243,467</b>	<b>65.1%</b>
Beginning Operations Fund Balance	(10,485,644)	(7,031,781)	(3,453,863)	49.1%
NIP Change in Fixed Assets	-	32,617	(32,617)	-
Fund Deductions for Internal Loans	-	(38,605)	38,605	-
<b>Ending Fund Balance From Operations</b>	<b>\$ (9,768,748)</b>	<b>\$ (10,485,644)</b>	<b>\$ (1,204,408)</b>	<b>11.5%</b>
Beginning Plant Fund Balance	12,053,123	10,704,710	1,348,412	12.6%
Building Fee	145,246	139,464	5,781	4.1%
Gift Revenue	31,933,774	22,079,571	9,854,202	44.6%
Interest Revenues	21,296	19,070	2,226	11.7%
Other Revenue	10,000	-	10,000	-
Expenses	(31,250,104)	(22,166,301)	(9,083,803)	41.0%
Transfers In	85,182	1,356,529	(1,271,346)	93.7%
Transfers Out	(74,320)	(79,922)	5,602	7.0%
<b>Ending Plant Fund Balance</b>	<b>\$ 12,924,196</b>	<b>\$ 12,053,123</b>	<b>\$ 871,074</b>	<b>7.2%</b>



## Balance Sheet

### Auxiliary Funds - Miscellaneous

As of June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 3,388,630	\$ 2,296,768	\$ 1,091,862	47.5%
Accounts Receivable	34,489	143,139	(108,650)	75.9%
Allowance for Doubtful Accounts	(450)	(5,831)	5,382	92.3%
Inventories	-	29,139	(29,139)	-
Prepaid Expenses and Deferred Charges	4,108	29,453	(25,344)	86.1%
<b>Total Current Assets</b>	<b>3,426,777</b>	<b>2,492,667</b>	<b>934,110</b>	<b>37.5%</b>
<b>Non-Current Assets</b>				
Fixed Assets	1,532,056	1,537,151	(5,095)	0.3%
Accumulated Depreciation	(1,473,304)	(1,449,569)	(23,735)	1.6%
<b>Total Non-Current Assets</b>	<b>58,752</b>	<b>87,581</b>	<b>(28,829)</b>	<b>32.9%</b>
<b>Total Assets</b>	<b>\$ 3,485,529</b>	<b>\$ 2,580,249</b>	<b>\$ 905,281</b>	<b>35.1%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 66,417	\$ 22,727	\$ 43,690	192.2%
Compensated Absence Liability	40,080	67,635	(27,555)	40.7%
Deposits	4,857	6,021	(1,165)	19.3%
Deferred Revenues	(192,098)	(231,454)	39,355	17.0%
<b>Total Current Liabilities</b>	<b>(80,745)</b>	<b>(135,071)</b>	<b>54,326</b>	<b>40.2%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	34,838	27,905	6,933	24.8%
<b>Fund Balance</b>	<b>3,531,436</b>	<b>2,687,414</b>	<b>844,022</b>	<b>31.4%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,485,529</b>	<b>\$ 2,580,249</b>	<b>\$ 905,281</b>	<b>35.1%</b>
<b>Working Capital</b>				
Current Assets	\$ 3,426,777	\$ 2,492,667	\$ 934,110	37.5%
Less: Current Liabilities	(80,745)	(135,071)	54,326	40.2%
<b>End of Period Working Capital</b>	<b>\$ 3,507,522</b>	<b>\$ 2,627,738</b>	<b>\$ 879,784</b>	<b>33.5%</b>

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

For the Twelve Month Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenues</b>				
Enrollment Fees	\$ 18,474	\$ 46,156	\$ (27,683)	60.0%
Interest Income	11,336	20,014	(8,678)	43.4%
Sales and Services	1,485,212	3,179,602	(1,694,389)	53.3%
Other Revenue	17,560	22,827	(5,267)	23.1%
Internal Sales	217,493	374,800	(157,307)	42.0%
<b>Total Revenues</b>	<b>1,750,075</b>	<b>3,643,399</b>	<b>(1,893,324)</b>	<b>52.0%</b>
<b>Expenses</b>				
Total Salaries and OPE	1,052,935	2,164,243	(1,111,309)	51.3%
Service and Supplies	918,831	2,335,370	(1,416,538)	60.7%
Depreciation	26,441	33,000	(6,559)	19.9%
<b>Total Expenses</b>	<b>1,998,207</b>	<b>4,532,613</b>	<b>(2,534,406)</b>	<b>55.9%</b>
Net Change From Operations	(248,132)	(889,214)	641,082	72.1%
Fixed Asset Disposal Gain/(Loss)	(1,638)	-	(1,638)	-
Transfers In	1,337,009	379,513	957,496	252.3%
Transfers Out	(243,216)	(314,722)	71,505	22.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>844,022</b>	<b>(824,423)</b>	<b>1,668,444</b>	<b>202.4%</b>
Beginning Operations Fund Balance	2,687,414	3,511,936	(824,522)	23.5%
NIP Change in Fixed Assets	-	(100)	100	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 3,531,436</b>	<b>\$ 2,687,414</b>	<b>\$ 844,022</b>	<b>31.4%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 2,571,045	\$ 1,877,245	\$ 693,800	37.0%
Accounts Receivable	15,963	37,015	(21,052)	56.9%
Inventories	31,671	35,684	(4,013)	11.2%
Prepaid Expenses	541,479	599,153	(57,674)	9.6%
<b>Total Current Assets</b>	<b>3,160,158</b>	<b>2,549,097</b>	<b>611,061</b>	<b>24.0%</b>
<b>Non-Current Assets</b>				
Fixed Assets	8,214,721	7,694,223	520,498	6.8%
Accumulated Depreciation	(6,948,157)	(6,587,008)	(361,149)	5.5%
Loan Receivable (LT)	5,983,942	-	5,983,942	-
<b>Total Non-Current Assets</b>	<b>7,250,506</b>	<b>1,107,215</b>	<b>159,349</b>	<b>14.4%</b>
<b>Total Assets</b>	<b>\$ 10,410,664</b>	<b>\$ 3,656,312</b>	<b>\$ 770,410</b>	<b>21.1%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 172,178	\$ 650,421	\$ (478,243)	73.5%
Compensated Absence Liability	141,503	116,791	24,712	21.2%
Deferred Income	-	380,278	(380,278)	100.0%
<b>Total Current Liabilities</b>	<b>313,681</b>	<b>1,147,490</b>	<b>(833,809)</b>	<b>72.7%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	122,999	42,189	80,810	191.5%
Due to Other Funds	9,083,081	-	9,083,081	-
<b>Fund Balance</b>	<b>890,903</b>	<b>2,466,633</b>	<b>(1,575,730)</b>	<b>63.9%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,410,664</b>	<b>\$ 3,656,312</b>	<b>\$ 6,754,352</b>	<b>184.7%</b>
<b>Working Capital</b>				
Current Assets	\$ 3,160,158	\$ 2,549,097	\$ 611,061	24.0%
Less: Current Liabilities	313,681	1,147,490	(833,809)	72.7%
<b>End of Period Working Capital</b>	<b>\$ 2,846,477</b>	<b>\$ 1,401,607</b>	<b>\$ 1,444,870</b>	<b>103.1%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Services	\$ 584,516	\$ 2,126,862	\$ (1,542,346)	72.5%
Interest Revenue	57,089	77	57,012	74041.6%
Internal Sales	9,386,765	8,330,234	1,056,531	12.7%
<b>Total Revenue</b>	<b>10,028,370</b>	<b>10,457,173</b>	<b>(428,803)</b>	<b>4.1%</b>
<b>Expense</b>				
Total Salaries and OPE	3,621,038	3,110,725	510,313	16.4%
Service and Supplies	7,774,257	6,756,466	1,017,791	15.1%
Depreciation	369,817	350,329	19,488	5.6%
<b>Total Expense</b>	<b>11,765,112</b>	<b>10,217,520</b>	<b>1,547,592</b>	<b>15.1%</b>
Net Change From Operations	(1,736,742)	239,653	(1,976,395)	824.7%
Fixed Asset Disposal Gain/(Loss)	-	(1,849)	1,849	-
Transfer In/(Out)	3,880,054	(444,766)	4,324,820	972.4%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>2,143,312</b>	<b>(206,962)</b>	<b>2,350,274</b>	<b>1135.6%</b>
Beginning Operations Fund Balance	2,466,633	2,673,985	(207,352)	7.8%
NIP Change in Fixed Assets	(3,719,042)	(390)	(3,718,652)	953500.5%
<b>Ending Fund Balance From Operations</b>	<b>\$ 890,903</b>	<b>\$ 2,466,633</b>	<b>\$ (1,575,730)</b>	<b>63.9%</b>

Balance Sheet  
Service Center Funds - Printing & Mailing

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 547,619	\$ 484,461	\$ 63,158	13.0%
Accounts Receivable	99,184	69,737	29,447	42.2%
Inventories	140,430	177,814	(37,384)	21.0%
Prepaid Expense	29,048	600	28,448	4741.3%
<b>Total Current Assets</b>	<b>816,281</b>	<b>732,612</b>	<b>83,669</b>	<b>11.4%</b>
<b>Non-Current Assets</b>				
Fixed Assets	1,981,175	1,981,175	-	0.0%
Accumulated Depreciation	(1,416,301)	(1,152,013)	(264,288)	22.9%
<b>Total Non-Current Assets</b>	<b>564,874</b>	<b>829,162</b>	<b>(264,288)</b>	<b>31.9%</b>
<b>Total Assets</b>	<b>\$ 1,381,155</b>	<b>\$ 1,561,774</b>	<b>\$ (180,619)</b>	<b>11.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 128,671	\$ 60,878	\$ 67,793	111.4%
Compensated Absence Liability	77,074	82,417	(5,343)	6.5%
Due to Other Funds	97,889	403,266	(305,377)	75.7%
<b>Total Current Liabilities</b>	<b>303,634</b>	<b>546,561</b>	<b>(242,927)</b>	<b>44.4%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	66,995	33,861	33,134	97.9%
Due to Other Funds	215,291	313,179	(97,888)	31.3%
<b>Fund Balance</b>	<b>795,235</b>	<b>668,173</b>	<b>127,062</b>	<b>19.0%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,381,155</b>	<b>\$ 1,561,774</b>	<b>\$ (180,619)</b>	<b>11.6%</b>
<b>Working Capital</b>				
Current Assets	\$ 816,281	\$ 732,612	\$ 83,669	11.4%
Less: Current Liabilities	303,634	546,561	(242,927)	44.4%
<b>End of Period Working Capital</b>	<b>\$ 512,647</b>	<b>\$ 186,051</b>	<b>\$ 326,596</b>	<b>175.5%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 592,705	\$ 810,556	\$ (217,851)	26.9%
Other Revenue	348	1,099	(751)	68.3%
Internal Sales	3,021,250	4,186,127	(1,164,877)	27.8%
<b>Total Revenue</b>	<b>3,614,303</b>	<b>4,997,782</b>	<b>(1,383,479)</b>	<b>27.7%</b>
<b>Expense</b>				
Total Salaries and OPE	1,565,536	2,164,361	(598,825)	27.7%
Service and Supplies	2,257,417	3,041,658	(784,241)	25.8%
Depreciation	264,288	258,286	6,002	2.3%
<b>Total Expense</b>	<b>4,087,241</b>	<b>5,464,305</b>	<b>(1,377,064)</b>	<b>25.2%</b>
Net Change From Operations	(472,938)	(466,523)	(6,415)	1.4%
Fixed Asset Disposal Gain/(Loss)		-	-	-
Transfers In/(Out)	600,000	-	600,000	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>127,062</b>	<b>(466,523)</b>	<b>593,585</b>	<b>127.2%</b>
Beginning Operations Fund Balance	668,173	1,134,696	(466,523)	41.1%
<b>Ending Fund Balance From Operations</b>	<b>\$ 795,235</b>	<b>\$ 668,173</b>	<b>\$ 127,062</b>	<b>19.0%</b>

## Balance Sheet

### Service Center Funds - Motor Pool

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 2,410,642	\$ 1,406,056	\$ 1,004,586	71.4%
Accounts Receivable	50,520	18,011	32,509	180.5%
Inventories	15,873	5,706	10,167	178.2%
Prepaid Expense	-	23,927	(23,927)	100.0%
<b>Total Current Assets</b>	<b>2,477,036</b>	<b>1,453,700</b>	<b>1,023,335</b>	<b>70.4%</b>
<b>Non-Current Assets</b>				
Fixed Assets	9,385,268	9,554,644	(169,376)	1.8%
Accumulated Depreciation	(6,882,836)	(6,345,429)	(537,407)	8.5%
<b>Total Non-Current Assets</b>	<b>2,502,432</b>	<b>3,209,215</b>	<b>(706,783)</b>	<b>22.0%</b>
<b>Total Assets</b>	<b>\$ 4,979,468</b>	<b>\$ 4,662,915</b>	<b>\$ 316,552</b>	<b>6.8%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 80,459	\$ 68,517	\$ 11,942	17.4%
Compensated Absence Liability	29,056	35,906	(6,850)	19.1%
<b>Total Current Liabilities</b>	<b>109,515</b>	<b>104,423</b>	<b>5,092</b>	<b>4.9%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	25,257	14,752	10,505	71.2%
<b>Fund Balance</b>	<b>4,844,696</b>	<b>4,543,740</b>	<b>300,956</b>	<b>6.6%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,979,468</b>	<b>\$ 4,662,915</b>	<b>\$ 316,553</b>	<b>6.8%</b>
<b>Working Capital</b>				
Current Assets	\$ 2,477,036	\$ 1,453,700	\$ 1,023,336	70.4%
Less: Current Liabilities	109,515	104,423	5,092	4.9%
<b>End of Period Working Capital</b>	<b>\$ 2,367,521</b>	<b>\$ 1,349,277</b>	<b>\$ 1,018,244</b>	<b>75.5%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 199,334	\$ 514,865	\$ (315,531)	61.3%
Other Revenue	21,032	75,536	(54,505)	72.2%
Revenue from OUS Departments	1,641,800	1,648,809	(7,009)	0.4%
<b>Total Revenue</b>	<b>1,862,165</b>	<b>2,239,210</b>	<b>(377,045)</b>	<b>16.8%</b>
<b>Expense</b>				
Total Salaries and OPE	655,524	778,488	(122,964)	15.8%
Service and Supplies	1,013,411	1,167,504	(154,093)	13.2%
Depreciation	692,033	733,279	(41,246)	5.6%
<b>Total Expense</b>	<b>2,360,968</b>	<b>2,679,271</b>	<b>(318,303)</b>	<b>11.9%</b>
Net Change From Operations	(498,803)	(440,061)	(58,742)	13.3%
Fixed Asset Disposal Gain/(Loss)	(14,749)	-	(14,749)	-
Transfers In/(Out)	814,508	-	814,508	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>300,956</b>	<b>(440,061)</b>	<b>741,017</b>	<b>168.4%</b>
Beginning Operations Fund Balance	4,543,740	4,983,801	(440,061)	8.8%
<b>Ending Fund Balance From Operations</b>	<b>\$ 4,844,696</b>	<b>\$ 4,543,740</b>	<b>\$ 300,956</b>	<b>6.6%</b>



## Balance Sheet

### Service Center Funds - Client Services

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 175,135	\$ 174,708	\$ 427	0.2%
<b>Total Current Assets</b>	<b>175,135</b>	<b>174,708</b>	<b>427</b>	<b>0.2%</b>
<b>Non-Current Assets</b>				
Fixed Assets	16,092	16,092	-	0.0%
Accumulated Depreciation	(11,523)	(10,000)	(1,523)	15.2%
<b>Total Non-Current Assets</b>	<b>4,569</b>	<b>6,092</b>	<b>(1,523)</b>	<b>25.0%</b>
<b>Total Assets</b>	<b>\$ 179,704</b>	<b>\$ 180,800</b>	<b>\$ (1,096)</b>	<b>0.6%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 1,401	\$ -	\$ 1,401	-
Compensated Absence Liability	76,441	82,871	(6,430)	7.8%
<b>Total Current Liabilities</b>	<b>77,842</b>	<b>82,871</b>	<b>(5,029)</b>	<b>6.1%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	66,444	34,047	32,397	95.2%
<b>Fund Balance</b>	<b>35,418</b>	<b>63,882</b>	<b>(28,464)</b>	<b>44.6%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 179,704</b>	<b>\$ 180,800</b>	<b>\$ (1,096)</b>	<b>0.6%</b>
<b>Working Capital</b>				
Current Assets	\$ 175,135	\$ 174,708	\$ 427	0.2%
Less: Current Liabilities	77,842	82,871	(5,029)	6.1%
<b>End of Period Working Capital</b>	<b>\$ 97,293</b>	<b>\$ 91,837</b>	<b>\$ 5,456</b>	<b>5.9%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
Sales and Service Revenue	\$ 2,155	\$ 22,808	\$ (20,653)	90.6%
Other Revenue	-	-	-	-
Internal Sales	2,092,944	1,951,443	141,501	7.3%
<b>Total Revenue</b>	<b>2,095,099</b>	<b>1,974,251</b>	<b>120,848</b>	<b>6.1%</b>
<b>Expense</b>				
Total Salaries and OPE	2,151,783	2,018,200	133,583	6.6%
Service and Supplies	62,553	63,805	(1,252)	2.0%
Depreciation	1,523	1,523	-	0.0%
<b>Total Expense</b>	<b>2,215,859</b>	<b>2,083,528</b>	<b>132,331</b>	<b>6.4%</b>
Net Change From Operations	(120,760)	(109,277)	(11,483)	10.5%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In/(Out)	92,296	-	92,296	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(28,464)</b>	<b>(109,277)</b>	<b>80,813</b>	<b>74.0%</b>
Beginning Operations Fund Balance	63,882	173,159	(109,277)	63.1%
<b>Ending Fund Balance From Operations</b>	<b>\$ 35,418</b>	<b>\$ 63,882</b>	<b>\$ (28,464)</b>	<b>44.6%</b>

## Balance Sheet

### Service Center Funds - Miscellaneous

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 1,104,775	\$ 2,205,868	\$ (1,101,093)	49.9%
Accounts Receivable	64,118	94,125	(30,007)	31.9%
Inventories	225,367	251,302	(25,935)	10.3%
Prepaid Expenses	313,243	380,926	(67,683)	17.8%
<b>Total Current Assets</b>	<b>1,707,503</b>	<b>2,932,221</b>	<b>(1,224,718)</b>	<b>41.8%</b>
<b>Non-Current Assets</b>				
Fixed Assets	1,043,199	1,009,399	33,800	3.3%
Accumulated Depreciation	(901,920)	(849,454)	(52,466)	6.2%
<b>Total Non-Current Assets</b>	<b>141,279</b>	<b>159,945</b>	<b>(18,666)</b>	<b>11.7%</b>
<b>Total Assets</b>	<b>\$ 1,848,782</b>	<b>\$ 3,092,166</b>	<b>\$ (1,243,384)</b>	<b>40.2%</b>
<b>Liabilities and Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 246,619	\$ 113,145	\$ 133,474	118.0%
Compensated Absence Liability	118,268	170,748	(52,480)	30.7%
Deferred Income	18,207	36,723	(18,516)	50.4%
<b>Total Current Liabilities</b>	<b>383,094</b>	<b>320,616</b>	<b>62,478</b>	<b>19.5%</b>
<b>Non-Current Liabilities</b>				
Compensated Absence Liability	102,802	75,946	26,856	35.4%
<b>Fund Balance</b>	<b>1,362,886</b>	<b>2,695,604</b>	<b>(1,332,718)</b>	<b>49.4%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,848,782</b>	<b>\$ 3,092,166</b>	<b>\$ (1,243,384)</b>	<b>40.2%</b>
<b>Working Capital</b>				
Current Assets	\$ 1,707,503	\$ 2,932,221	\$ (1,224,718)	41.8%
Less: Current Liabilities	383,094	320,616	62,478	19.5%
<b>End of Period Working Capital</b>	<b>\$ 1,324,409</b>	<b>\$ 2,611,605</b>	<b>\$ (1,287,196)</b>	<b>49.3%</b>

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

For the Twelve Months Ending June 30,	2021	2020	Increase (Decrease)	% Change
<b>Revenue</b>				
Enrollment Fees	\$	(1,338)	\$ 1,338	-
Interest Revenue	5,207	10,007	(4,800)	48.0%
Sales and Service Revenue	926,037	936,203	(10,166)	1.1%
Other Revenue	38,545	8,841	29,704	336.0%
Internal Sales	6,900,988	8,238,169	(1,337,181)	16.2%
<b>Total Revenue</b>	<b>7,870,777</b>	<b>9,191,882</b>	<b>(1,321,105)</b>	<b>14.4%</b>
<b>Expense</b>				
Total Salaries and OPE	4,880,885	5,916,693	(1,035,808)	17.5%
Service and Supplies	2,889,871	4,283,100	(1,393,229)	32.5%
Depreciation	54,190	50,739	3,451	6.8%
<b>Total Expense</b>	<b>7,824,946</b>	<b>10,250,532</b>	<b>(2,425,586)</b>	<b>23.7%</b>
Net Change From Operations	45,831	(1,058,650)	1,104,481	104.3%
Fixed Asset Disposal Gain/(Loss)	(22,505)	-	(22,505)	-
Transfers In	786,535	758,230	28,305	3.7%
Transfers Out	(2,160,390)	(251,499)	(1,908,891)	759.0%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,350,529)</b>	<b>(551,919)</b>	<b>(798,610)</b>	<b>144.7%</b>
Beginning Operations Fund Balance	2,695,604	3,167,454	(471,850)	14.9%
NIP Change in Fixed Assets	17,811	-	17,811	-
Due from Other Funds	-	80,069	(80,069)	-
<b>Ending Fund Balance From Operations</b>	<b>\$ 1,362,886</b>	<b>\$ 2,695,604</b>	<b>\$ (1,332,718)</b>	<b>49.4%</b>

Fiscal year ending June 30, 2021



**Designated Operations**

	Fiscal Year 2021			Fiscal Year 2020		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Shared Services Enterprise	\$ 3,187,663	\$ 3,766,335	\$ (578,671)	\$ 3,729,180	\$ 3,833,955	\$ (104,775)
Extension	3,136,385	2,714,991	421,394	3,590,840	3,730,607	(139,767)
Health & Human Sciences Outreach	2,379,657	1,827,669	551,989	1,811,513	2,364,300	(552,786)
College of Agricultural Sciences	4,790,769	4,832,368	(41,599)	5,262,378	5,436,389	(174,011)
Ecampus Non-cred courses & workshops	812,529	993,862	(181,333)	719,533	903,464	(183,931)
College-Earth, Ocean & Atmosphc Sci	624,763	506,586	118,177	367,480	420,776	(53,296)
International Study Abroad Programs	17,155	27,102	(9,947)	410,979	408,109	2,870
College of Forestry	797,725	766,625	31,100	811,355	878,738	(67,383)
College of Engineering	527,379	464,548	62,831	813,125	714,252	98,873
OSU Press	534,205	436,256	97,949	396,825	419,146	(22,321)
Student Affairs	120,262	96,926	23,337	257,229	172,477	84,752
College of Liberal Arts	70,816	91,922	(21,107)	329,744	357,021	(27,277)
Research	139,746	(211,229)	350,975	268,320	303,231	(34,910)
Public University Fund Management	200,660	204,635	(3,975)	202,380	212,300	(9,920)
College of Science	108,640	110,951	(2,311)	136,777	143,370	(6,593)
Enrollment Management	100,053	121,372	(21,319)	73,142	70,818	2,324
College of Pharmacy	122,105	62,185	59,921	245,783	333,038	(87,254)
College of Business	23,900	49,746	(25,847)	476,529	625,220	(148,691)
Miscellaneous	475,108	898,535	(423,427)	288,238	282,330	5,907
	<b>\$ 18,169,521</b>	<b>\$ 17,761,385</b>	<b>\$ 408,136</b>	<b>\$ 20,191,348</b>	<b>\$ 21,609,537</b>	<b>\$ (1,418,189)</b>

**Fiscal year ending June 30, 2021**



**Gift Fund Expenditures by Unit**

	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2020</b>
Scholarships (various units)	\$ 20,354,006	\$ 21,233,425
College of Forestry	14,237,910	9,515,486
Athletics	5,950,386	7,144,763
College of Engineering	6,021,140	7,423,003
College of Agricultural Sciences	5,182,425	4,120,838
College of Business	981,890	2,159,991
Research Centers & Institutes	1,656,540	1,751,508
College of Health & Human Sciences	1,238,921	1,957,884
College of Science	1,177,315	1,128,662
College of Liberal Arts	908,218	662,894
College of Veterinary Medicine	1,311,730	1,321,935
Executive Office	665,344	633,896
College-Ocean, Earth & Atmosphc Sci	398,376	838,419
Miscellaneous	810,864	538,623
Cascades	272,904	450,042
University Libraries	387,639	506,109
University Relations & Marketing	133,304	286,263
Extension	489,897	314,941
Student Affairs	161,083	181,823
Undergraduate Studies	18,954	41,118
College of Pharmacy	52,763	(166,519)
Information Services	723,329	5,397
Faculty Affairs	1,300	6,039
	<b><u>\$ 63,136,239</u></b>	<b><u>\$ 62,056,539</u></b>

**Externally Funded Expenditures**

	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2020</b>
College-Ocean, Earth & Atmosph Sci	\$ 92,329,034	\$ 85,182,578
College of Engineering	48,597,688	46,278,614
College of Agricultural Sciences	44,626,009	43,600,320
Federal & State Financial Aid	69,817,383	56,489,546
Research Centers & Institutes	23,171,487	20,081,004
College of Health & Human Sciences	19,126,513	16,745,017
College of Science	13,113,478	14,539,580
College of Forestry	11,912,518	11,619,201
Agriculture Experiment Stations	12,801,504	11,018,205
Scholarships/Fellowships/Work Study	6,814,736	6,817,403
College of Pharmacy	7,720,853	7,662,908
Enrollment Management	3,438,192	2,911,283
College of Veterinary Medicine	3,472,333	2,536,373
College of Liberal Arts	1,337,006	1,867,089
Undergraduate Studies	558,040	532,169
Cascades Campus	2,865,245	2,600,684
Finance & Administration	920,165	1,203,091
Extension	1,817,792	1,068,004
College of Education	1,380,404	576,079
Faculty Affairs	-	12,843
Graduate School	148,610	203,825
Executive Office	271,473	278,141
Student Centers & Activities	1,440,984	1,824,182
Miscellaneous	655,449	110,237
College of Business	131,476	93,582
University Libraries	44,921	(2,636)
Institutional Management	(1,657,298)	(8,241,499)
	<b><u>\$ 366,855,993</u></b>	<b><u>\$ 327,607,822</u></b>

**Royalty Funds**

Fiscal Years 2021-2020

	Fiscal Year 2021			Fiscal Year 2020		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Relations and Marketing	\$ 424,846	\$ 424,837	\$ 9	\$ 485,523	\$ 559,196	\$ (73,673)
Research Centers and Institutes	2,888,105	2,622,541	265,564	3,463,148	2,480,416	982,732
College of Agricultural Sciences	1,314,558	1,002,072	312,486	1,259,037	996,333	262,704
Information Services	263,643	147,777	115,866	317,695	145,194	172,501
College of Forestry	158	6,667	(6,509)	838	37,410	(36,572)
College of Science	8,071	8,071	-	13,513	421,009	(407,497)
College of Engineering	404,235	489,667	(85,432)	533,835	477,574	56,261
College of Pharmacy	110,459	110,421	37	40,394	53,181	(12,787)
Institutional Management	5,319	69,858	(64,539)	8,390	39,634	(31,244)
Miscellaneous	49,231	333,239	(284,007)	59,065	30,603	28,461
	<b>\$ 5,468,625</b>	<b>\$ 5,215,151</b>	<b>\$ 253,474</b>	<b>\$ 6,181,438</b>	<b>\$ 5,240,551</b>	<b>\$ 940,886</b>

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

### Debt Obligation (Principal)

Date	Contracts Payable	SELP	Revenue Bonds
6/30/21	\$ 277,637	\$ 9,802	\$ 623,155
6/30/22	268,125	9,049	\$ 623,155
6/30/23	254,557	8,264	\$ 623,155
6/30/24	237,565	7,447	\$ 623,155
6/30/25	220,453	6,595	\$ 623,155
6/30/26	220,886	5,708	\$ 623,155

### Debt Service (Principal & Interest)

Fiscal Year	Contracts Payable	SELP	Revenue Bonds
6/30/21	\$ 20,592	\$ 1,163	\$ 16,608
6/30/22	18,070	1,163	23,063
6/30/23	21,877	1,164	23,063
6/30/24	24,796	1,163	23,063
6/30/25	24,484	1,164	23,063
Thereafter	274,907	7,691	1,232,855
<b>Total</b>	<b>\$ 384,726</b>	<b>\$ 13,508</b>	<b>\$ 1,341,715</b>

<b>Pay off date</b>	08/01/2043	06/30/2032	03/01/2060
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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**  
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