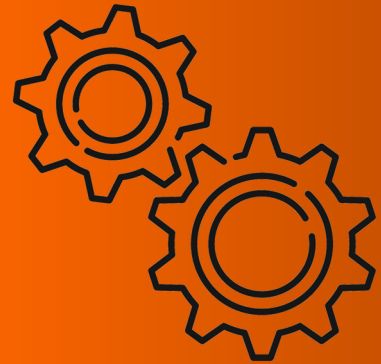


OFFICE OF BUDGET & RESOURCE PLANNING

FISCAL YEAR 2022 MANAGEMENT REPORTS

ENDING JUNE 30, 2022



**Oregon State
University**

Oregon State University

Financial Results for the Fiscal Year 2022

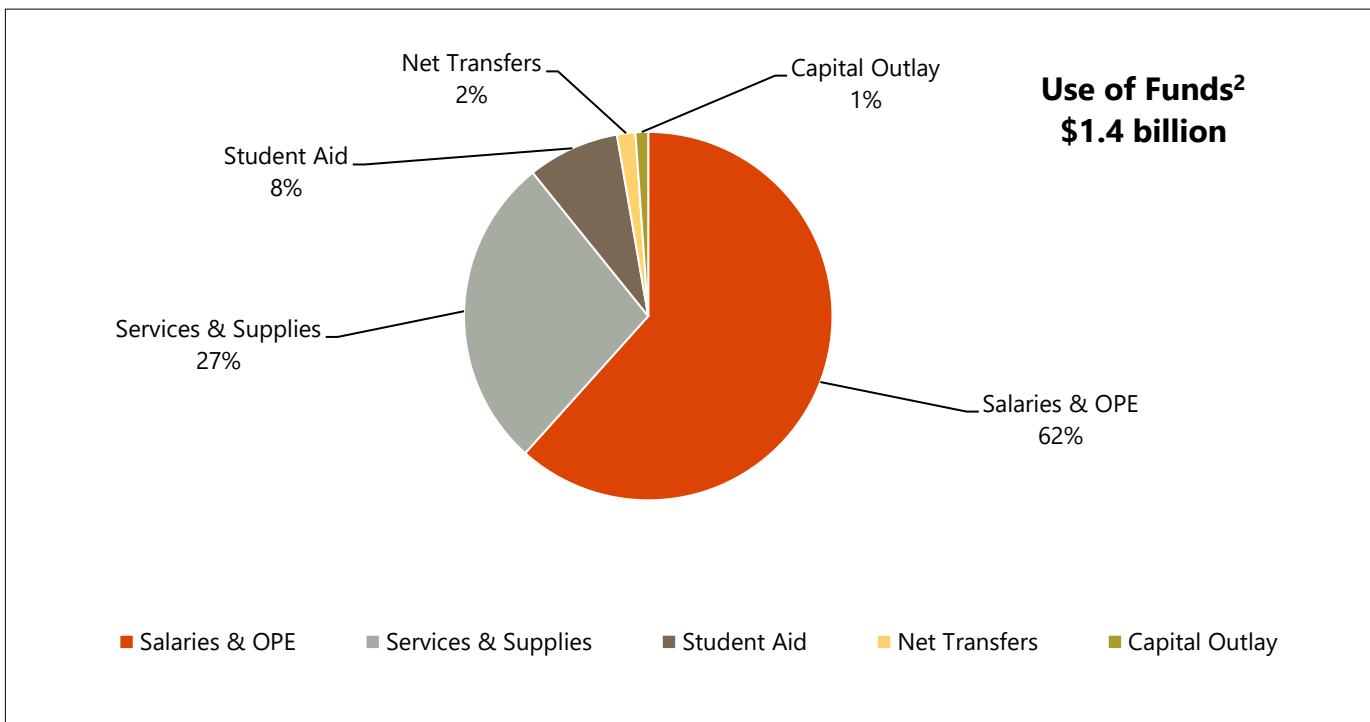
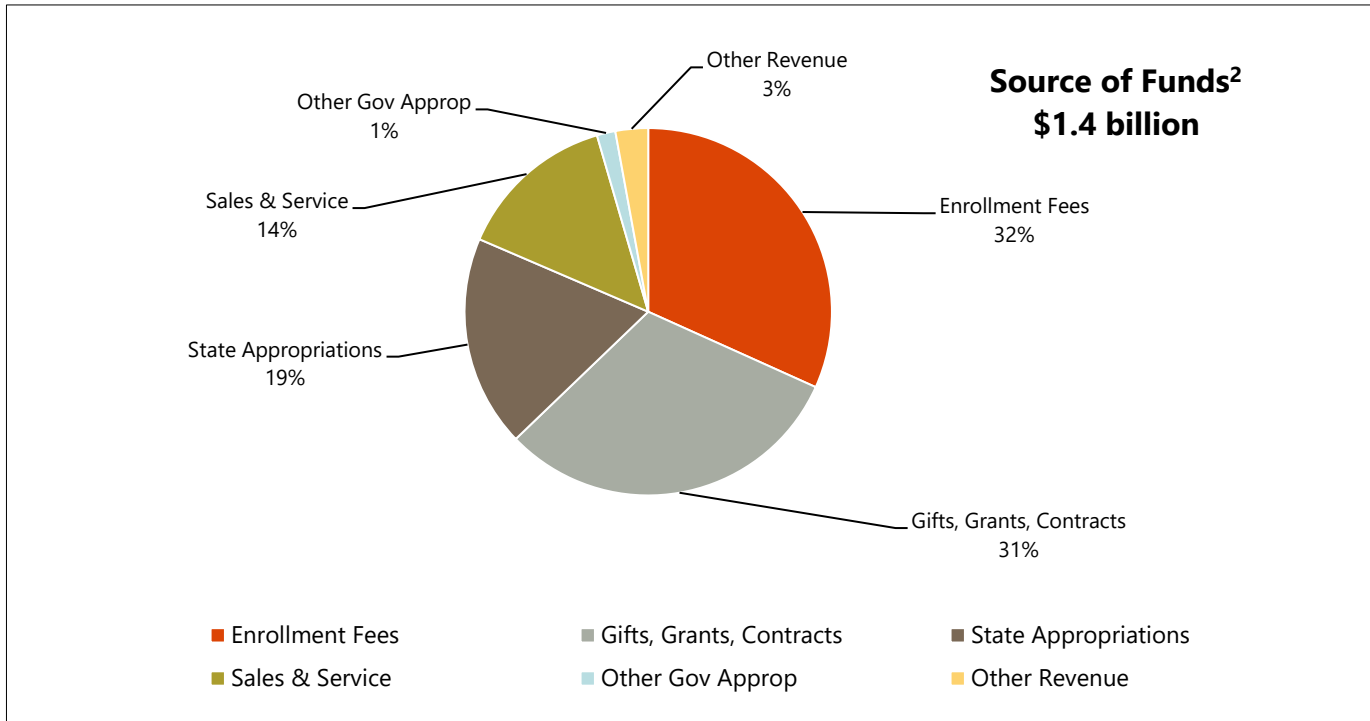


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The following unaudited financial statements have been prepared for internal management purposes, providing a summary of all operating funds and detailing information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Operations, Service Center Operations, and the inclusion of Supplemental Schedules. The report includes fiscal year 2022 balance sheets, operating and cash flow statements, and comparisons with results for fiscal year ending June 30, 2021.

Sources & Uses of Funds¹



¹ Plant funds not included

² Estimated interfund transactions eliminated

Operating Funds¹
Summary Balance Sheet

Fiscal Years 2022 and 2021
(in thousands)

FY2022	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
Current Assets	\$ 204,416	\$ 81,113	\$ 16,488	\$ 9,859	\$ 6,969	\$ 10,553	\$ 76,496	\$ 405,894
Non-Current Assets	-	-	487,943	11,422	-	-	-	499,364
Total Assets	204,416	81,113	504,431	21,281	6,969	10,553	76,496	905,258
Current Liabilities	68,058	22,732	14,630	1,273	2,465	859	60,193	170,210
Non-Current Liabilities	6,093	1,334	320,442	8,200	-	289	7,222	343,580
Fund Balance	130,264	57,047	169,359	11,808	4,504	9,405	9,081	391,468
Total Liabilities & Fund Balance	\$ 204,416	\$ 81,113	\$ 504,431	\$ 21,281	\$ 6,969	\$ 10,553	\$ 76,496	\$ 905,258

FY2021

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
Total Assets	210,124	61,010	447,975	18,800	6,992	10,477	70,108	825,485
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
Total Liabilities & Fund Balance	\$ 210,124	\$ 61,010	\$ 447,975	\$ 18,800	\$ 6,992	\$ 10,477	\$ 70,108	\$ 825,485

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 2022 and 2021
 (in thousands)

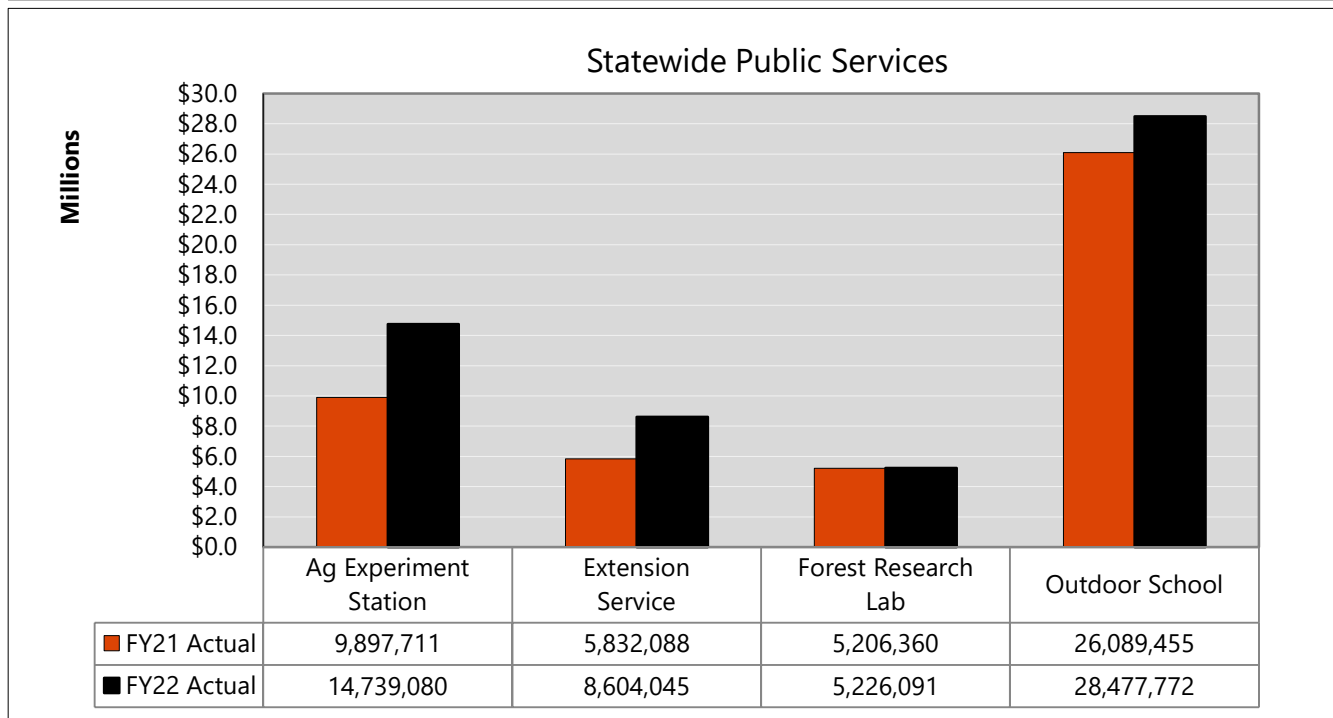
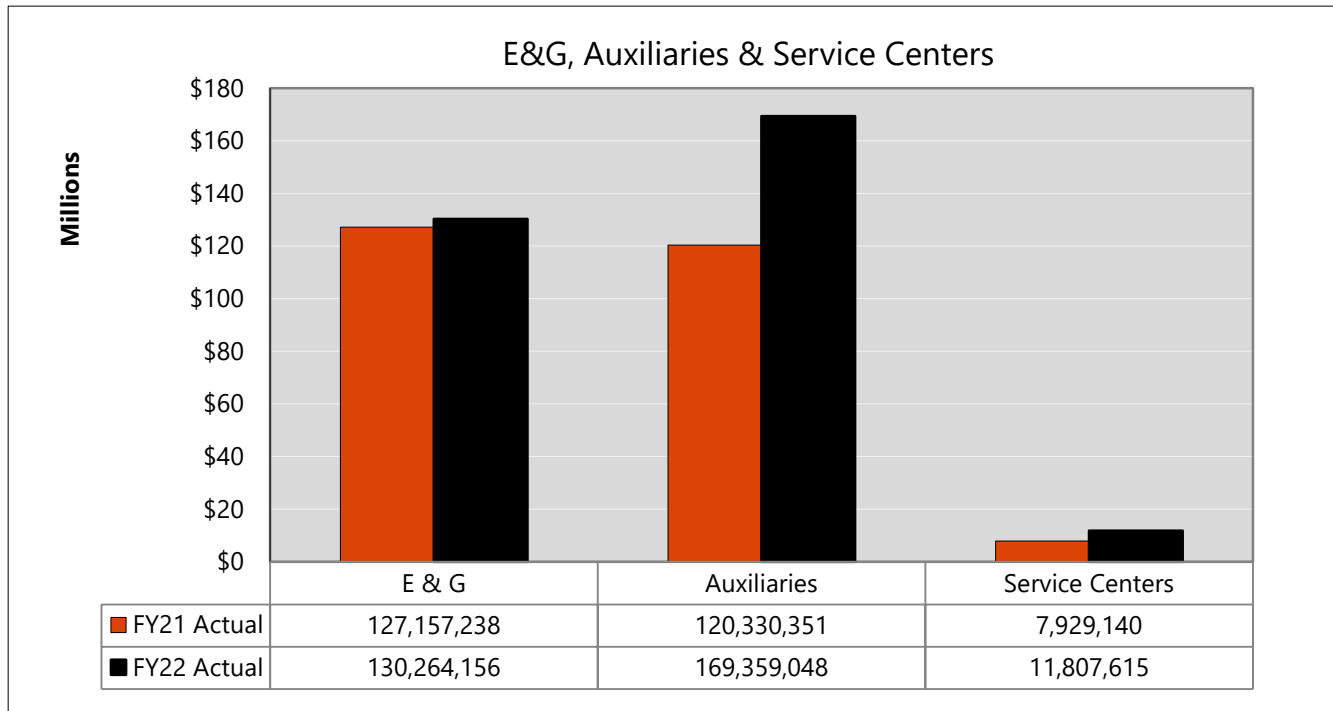
FY2022	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
Revenues	\$ 639,422	\$ 134,487	\$ 194,218	\$ 28,824	\$ 19,706	\$ 7,580	\$ 456,597	\$ 1,480,833
Expenses	641,928	122,157	198,467	25,091	21,094	4,461	420,376	1,433,573
Net Change from Operations	(2,506)	12,329	(4,249)	3,733	(1,388)	3,120	36,221	47,260
Fixed Asset Disposal Gain/(Loss)	-	-	19	(37)	-	-	-	(18)
Net Transfers	5,613	(2,308)	8,971	172	1,119	(3,005)	(32,872)	(22,309)
Beginning Fund Balance	127,157	47,026	120,330	7,929	4,773	9,290	5,732	322,237
Fund Additions (Deductions)	-	-	44,287	10	-	-	-	44,297
Ending Fund Balance	\$ 130,264	\$ 57,047	\$ 169,359	\$ 11,808	\$ 4,504	\$ 9,405	\$ 9,081	\$ 391,468

FY2021	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
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
Ending Fund Balance	\$ 127,157	\$ 47,026	\$ 120,330	\$ 7,929	\$ 4,773	\$ 9,290	\$ 5,732	\$ 322,237

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 2021 and 2022



Balance Sheet

Education and General Funds

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 148,992,835	\$ 142,789,160	\$ 6,203,675	4.3%
Accounts Receivable	43,185,490	42,123,708	1,061,782	2.5%
Allowance for Doubtful Accounts	(6,251,529)	(5,756,552)	(494,977)	8.6%
Inventories	1,016,731	1,012,587	4,144	0.4%
Prepaid Expenses and Deferred Charges	11,986,837	22,142,288	(10,155,451)	45.9%
Due from Other Funds	5,485,365	7,812,686	(2,327,320)	29.8%
Total Assets	\$ 204,415,729	\$ 210,123,876	\$ (5,708,147)	2.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 8,770,818	\$ 7,220,693	\$ 1,550,126	21.5%
Salaries and Wages Payable	2,106,785	1,967,946	138,839	7.1%
Compensated Absence Liability	17,005,394	12,815,957	4,189,437	32.7%
FICA Deferred	9,839,508	9,842,858	(3,351)	0.0%
Deposits	266,418	282,262	(15,844)	5.6%
Deferred Revenues	30,069,257	29,854,070	215,187	0.7%
Due to Other Funds	-	-	-	-
Total Current Liabilities	68,058,180	61,983,786	6,074,393	9.8%
Non-Current Liabilities				
Compensated Absence Liability	6,093,393	11,139,992	(5,046,600)	45.3%
FICA Deferred	-	9,842,858	(9,842,858)	-
Total Liabilities	74,151,572	82,966,637	(8,815,065)	10.6%
Fund Balance	130,264,156	127,157,238	3,106,918	2.4%
Total Liabilities and Fund Balance	\$ 204,415,729	\$ 210,123,876	\$ (5,708,147)	2.7%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds

For the Twelve Months Ending June 30, 2022 and 2021

	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 475,758,607	\$ 448,154,379	\$ 27,604,228	6.2%
Fee Remissions	(73,851,818)	(58,447,333)	(15,404,485)	26.4%
State Appropriations	158,231,765	154,134,092	4,097,673	2.7%
F&A Rate Recovery	46,510,821	43,295,958	3,214,863	7.4%
Interest Revenues	5,811,930	7,898,613	(2,086,684)	26.4%
Sales and Services	23,186,897	21,893,570	1,293,327	5.9%
Other Revenues	3,773,565	7,226,167	(3,452,602)	47.8%
Total Revenues	639,421,766	624,155,447	15,266,319	2.4%
Expenses				
Total Salaries and OPE	505,512,323	472,530,930	32,981,393	7.0%
Service and Supplies	129,189,602	107,032,222	22,157,380	20.7%
Capital Outlay	4,866,746	4,835,280	31,466	0.7%
Student Aid	2,359,106	2,212,468	146,638	6.6%
Total Expenses	641,927,777	586,610,899	55,316,878	9.4%
Net Change From Operations	(2,506,011.15)	37,544,548	(40,050,559)	106.7%
Transfers In	240,136,786	1,070,469,629	(830,332,842)	77.6%
Transfers Out	(234,523,857)	(1,060,049,652)	825,525,795	77.9%
Net Increase (Decrease) in Fund Balance	3,106,918	47,964,525	(44,857,607)	93.5%
Beginning Fund Balance	127,157,238	79,192,714	47,964,525	60.6%
Ending Fund Balance	\$ 130,264,156	\$ 127,157,238	\$ 3,106,918	2.4%

Statement of Cash Flows
Education and General Funds
 For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 **\$ 142,789,160**

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

	June 2021	June 2022	Change
Assets			
Accounts Receivable (Net)	\$ 36,367,155	\$ 36,933,961	\$ (566,805)
Inventories	1,012,587	1,016,731	(4,144)
Prepaid Expenses and Deferred Charges	22,142,288	11,986,837	10,155,451
Due From Other Funds	7,812,686	5,485,365	2,327,320
Liabilities			
Accounts Payable	7,220,693	8,770,818	1,550,126
Salaries and Wages Payable	1,967,946	2,106,785	138,839
Compensated Absence Liabilities (Long/Short)	23,955,949	23,098,786	(857,163)
Deposits	282,262	266,418	(15,844)
Due to Other Funds	-	-	-
Deferred Revenues	29,854,070	30,069,257	215,187
FICA Deferred (Long/Short)	19,685,717	9,839,508	(9,846,209)
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			3,096,757

Cash Provided (Used) by Operating Activities

Revenues	
Enrollment Fees	\$ 475,758,607
Fee Remissions	(73,851,818)
State Appropriations	158,231,765
F&A Rate Recovery	46,510,821
Interest Income	5,811,930
Sales and Services	23,186,897
Other Revenue	3,773,565
Expenses	
Total Salaries and OPE	(505,512,323)
Service and Supplies	(129,189,602)
Capital Outlay	(4,866,746)
Student Aid	(2,359,106)
Net Transfers	5,612,929
Total Cash Provided (Used) by Operating Activities	3,106,918
Ending Cash as of June 30, 2022	\$ 148,992,835

Balance Sheet
Education and General Funds - Corvallis

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	146,695,336	141,246,120	\$ 5,449,216	3.9%
Accounts Receivable	42,667,734	41,670,952	996,782	2.4%
Allowance for Doubtful Accounts	(6,178,498)	(5,694,274)	(484,224)	8.5%
Inventories	1,011,388	1,012,587	(1,199)	0.1%
Prepaid Expenses and Deferred Charges	11,986,637	22,142,288	(10,155,651)	45.9%
Due from Other Funds	5,485,365	7,812,686	(2,327,320)	29.8%
Total Assets	201,667,963	\$ 208,190,359	\$ (6,522,397)	3.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 8,625,012	\$ 7,202,278	\$ 1,422,734	19.8%
Salaries and Wages Payable	2,106,785	1,967,946	138,839	7.1%
Compensated Absence Liability	17,005,394	12,815,957	4,189,437	32.7%
FICA Deferred	9,839,508	9,842,858	(3,351)	0.0%
Deposits	266,418	282,262	(15,844)	5.6%
Deferred Revenues	29,519,814	29,550,144	(30,330)	0.1%
Due to Other Funds	-	-	-	-
Total Current Liabilities	67,362,931	61,661,446	5,701,484	9.2%
Non-Current Liabilities				
Compensated Absence Liability	6,093,393	11,139,992	(5,046,600)	45.3%
FICA Deferred	-	9,842,858	(9,842,858)	-
Total Liabilities	73,456,323	82,644,297	(9,187,974)	11.1%
Fund Balance	128,211,640	125,546,062	2,665,578	2.1%
Total Liabilities and Fund Balance	201,667,963	\$ 208,190,359	\$ (6,522,396)	3.1%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Corvallis

For the Twelve Months Ending June 30, 2022 and 2021

	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 461,768,906	\$ 436,431,720	\$ 25,337,186	5.8%
Fee Remissions	(71,708,653)	(56,855,418)	(14,853,235)	26.1%
State Appropriations	149,522,391	146,036,182	3,486,209	2.4%
F&A Rate Recovery	46,510,821	43,295,958	3,214,863	7.4%
Interest Revenues	5,811,813	7,889,906	(2,078,093)	26.3%
Sales and Services	23,091,357	21,809,803	1,281,554	5.9%
Other Revenues	3,740,645	7,226,431	(3,485,786)	48.2%
Total Revenues	618,737,280	605,834,582	12,902,698	2.1%
Expenses				
Total Salaries and OPE	487,291,386	456,712,640	30,578,747	6.7%
Service and Supplies	125,745,162	104,533,907	21,211,255	20.3%
Capital Outlay	4,814,543	4,835,280	(20,737)	0.4%
Student Aid	2,299,772	2,092,550	207,222	9.9%
Total Expenses	620,150,863	568,174,376	51,976,487	9.1%
Net Change From Operations	(1,413,583)	37,660,206	(39,073,789)	103.8%
Transfers In	237,659,925	1,069,378,061	(831,718,136)	77.8%
Transfers Out	(233,580,764)	(1,058,939,562)	825,358,798	77.9%
Net Increase (Decrease) in Fund Balance	2,665,578	48,098,704	(45,433,127)	94.5%
Beginning Fund Balance	125,546,062	77,447,357.99	48,098,704	62.1%
Ending Fund Balance	\$ 128,211,640	125,546,062.22	\$ 2,665,578	2.1%

Statement of Cash Flows
Education and General Funds - Corvallis
 For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 **\$ 141,246,120**

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

	June 2021	June 2022	Change
Assets			
Accounts Receivable (Net)	\$ 35,976,679	\$ 36,489,237	\$ (512,558)
Inventories	1,012,587	1,011,388	1,199
Prepaid Expenses & Deferred Charges	22,142,288	11,986,637	10,155,651
Due From Other Funds	7,812,686	5,485,365	2,327,320
Liabilities			
Accounts Payable	7,202,278	8,625,012	1,422,734
Salaries and Wages Payable	1,967,946	2,106,785	138,839
Compensated Absence Liabilities (Long/Short)	23,955,949	23,098,786	(857,163)
Deposits	282,262	266,418	(15,844)
Due to Other Funds	29,550,144	29,519,814	(30,330)
Deferred Revenues	-	-	-
FICA Deferred (Long/Short)	19,685,717	9,839,508	(9,846,209)

Total Net Cash Provided (Used) by Changes in Assets and Liabilities **2,783,639**

Cash Provided (Used) by Operating Activities

Revenues	
Enrollment Fees	\$ 461,768,906
Fee Remissions	(71,708,653)
State Appropriations	149,522,391
F&A Rate Recovery	46,510,821
Interest Income	5,811,813
Sales and Services	23,091,357
Other Revenue	3,740,645
Expenses	
Total Salaries and OPE	(487,291,386)
Service and Supplies	(125,745,162)
Capital Outlay	(4,814,543)
Student Aid	(2,299,772)
Net Transfers	4,079,161

Total Cash Provided (Used) by Operating Activities **2,665,578**

Ending Cash as of June 30, 2022 **\$ 146,695,336**

Statement of Cash Flows
Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 **\$ 1,543,040**

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

	June 2021	June 2022	Change
Assets			
Accounts Receivable (Net)	\$ 390,477	\$ 444,724	\$ (54,247)
Inventories	-	5,343	(5,343)
Prepaid Expenses and Deferred Charges	-	200	(200)
Liabilities			
Accounts Payable	18,415	145,806	127,392
Deferred Revenues	303,926	549,443	245,518
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			313,118

Cash Provided (Used) by Operating Activities

Revenues		
Enrollment Fees		\$ 13,989,702
Fee Remissions		(2,143,165)
State Appropriations		8,709,374
Interest Income		116
Sales and Services		95,540
Other Revenue		32,920
Expenses		
Total Salaries and OPE		(18,220,937)
Service and Supplies		(3,444,440)
Capital Outlay		(52,203)
Student Aid		(59,334)
Net Transfers		1,533,768
Total Cash Provided (Used) by Operating Activities		441,340
Ending Cash as of June 30, 2022		\$ 2,297,498

Balance Sheet
Education and General Funds - Cascades

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 2,297,498	\$ 1,543,040	\$ 754,459	48.9%
Accounts Receivable	517,756	452,755	65,000	14.4%
Allowance for Doubtful Accounts	(73,031)	(62,279)	(10,753)	17.3%
Inventories	5,343	-	5,343	-
Prepaid Expenses and Deferred Charges	200	-	200	-
Total Assets	\$ 2,747,766	\$ 1,933,516	\$ 814,249	42.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 145,806	\$ 18,415	\$ 127,392	691.8%
Deferred Revenues	549,443	303,926	245,518	80.8%
Total Liabilities	695,249	322,340	372,909	115.7%
Fund Balance	2,052,516	1,611,176	441,340	27.4%
Total Liabilities and Fund Balance	\$ 2,747,766	\$ 1,933,516	\$ 814,249	42.1%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2022 and 2021

	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 13,989,702	\$ 11,722,660	\$ 2,267,042	19.3%
Fee Remissions	(2,143,165)	(1,591,915)	(551,250)	34.6%
State Appropriations	8,709,374	8,097,910	611,464	7.6%
Interest Revenues	116	8,707	(8,591)	98.7%
Sales and Services	95,540	83,768	11,773	14.1%
Other Revenues	32,920	(264)	33,183	12571.4%
Total Revenues	20,684,487	18,320,865	2,363,621	12.9%
Expenses				
Total Salaries and OPE	18,220,937	15,818,290	2,402,647	15.2%
Service and Supplies	3,444,440	2,498,314	946,126	37.9%
Capital Outlay	52,203	-	52,203	
Student Aid	59,334	119,918	(60,584)	50.5%
Total Expenses	21,776,914	18,436,523	3,340,392	18.1%
Net Change From Operations	(1,092,428)	(115,658)	(976,770)	844.5%
Transfers In	2,476,861	1,091,568	1,385,293	126.9%
Transfers Out	(943,093)	(1,110,090)	166,996	15.0%
Net Increase (Decrease) in Fund Balance	441,340	(134,180)	575,520	428.9%
Beginning Fund Balance	1,611,176	1,745,356	(134,180)	7.7%
Ending Fund Balance	\$ 2,052,516	\$ 1,611,176	\$ 441,340	27.4%

Balance Sheet
Statewide Operations
Agricultural Experiment Station

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 16,285,247	\$ 11,246,987	\$ 5,038,260	44.8%
Accounts Receivable	478,022	837,517	(359,494)	42.9%
Prepaid Expenses and Deferred Charges	84,599	33,359	51,239	153.6%
Total Assets	\$ 16,847,869	\$ 12,117,863	\$ 4,730,005	39.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 249,222	\$ 212,358	\$ 36,864	17.4%
Compensated Absence Liability	1,369,054	1,074,156	294,898	27.5%
Deferred Revenues	(49)	(49)	-	0.0%
Due to Other Funds	-	-	-	-
Total Current Liabilities	1,618,227	1,286,465	331,762	25.8%
Non-Current Liabilities				
Compensated Absence Liability	490,561	933,687	(443,126)	47.5%
Total Liabilities	2,108,788	2,220,152	(111,364)	5.0%
Fund Balance	14,739,080	9,897,710.89	4,841,370	48.9%
Total Liabilities and Fund Balance	\$ 16,847,869	\$ 12,117,863	\$ 4,730,005	39.0%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 42,212,790	\$ 36,949,173	\$ 5,263,617	14.2%
Other Governmental Appropriations	\$ 4,640,114	\$ 5,032,199	(392,085)	7.8%
Interest Revenues	\$ 166	\$ 247	(81)	32.8%
Sales and Services	\$ 4,157,445	\$ 2,670,853	1,486,592	55.7%
Other Revenues	\$ 167,681	\$ 41,129	126,552	307.7%
Total Revenues	51,178,196	44,693,600	6,484,595	14.5%
Expenses				
Total Salaries and OPE	32,935,247	32,920,768	14,479	0.0%
Service and Supplies	9,830,864	8,181,777	1,649,087	20.2%
Capital Outlay	802,057	962,059	(160,001)	16.6%
Total Expenses	43,568,168	42,064,603	1,503,565	3.6%
Net Change From Operations	7,610,027	2,628,997	4,981,030	189.5%
Transfers In	5,232,242	3,111,459	2,120,783	68.2%
Transfers Out	(8,000,900)	(3,341,103)	(4,659,797)	139.5%
Net Increase (Decrease) in Fund Balance	4,841,370	2,399,353	2,442,017	101.8%
Beginning Fund Balance	9,897,710.89	7,498,357.96	2,399,353	32.0%
Ending Fund Balance	\$ 14,739,080	\$ 9,897,710.89	\$ 4,841,370	48.9%

Statement of Cash Flows
 Statewide Operations
Agricultural Experiment Station
 For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 **\$ 11,246,987**

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

	<u>June 2021</u>	<u>June 2022</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 837,517	\$ 478,022	\$ 359,494
Prepaid Expenses and Deferred Charges	33,359	84,599	(51,239)
Liabilities			
Accounts Payable	212,358	249,222	36,864
Liability for Compensated Absences	2,007,844	1,859,615	(148,228)
Deferred Revenues	(49)	(49)	-
Due to Other Funds	-	-	-
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>196,891</u>

Cash Provided (Used) by Operating Activities

Revenues	
State Appropriations	\$ 42,212,790
Other Governmental Appropriations	4,640,114
Interest Income	166
Sales and Services	4,157,445
Other Revenue	167,681
Expenses	
Total Salaries and OPE	(32,935,247)
Service and Supplies	(9,830,864)
Capital Outlay	(802,057)
Net Transfers	(2,768,658)
Total Cash Provided (Used) by Operating Activities	<u>4,841,370</u>
Cash as of June 30, 2022	<u>\$ 16,285,247</u>

Balance Sheet
Statewide Operations
Extension Service

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 8,763,782	\$ 6,039,936	\$ 2,723,847	45.1%
Accounts Receivable	2,564,916	2,738,793	(173,877)	6.3%
Inventories	98,357	57,064	41,293	72.4%
Prepaid Expenses and Deferred Charges	82,347	110,236	(27,889)	25.3%
Total Assets	\$ 11,509,402	\$ 8,946,028	\$ 2,563,374	28.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 166,475	\$ 134,760	\$ 31,716	23.5%
Compensated Absence Liability	2,005,343	1,589,340	416,003	26.2%
Deposits	9,128	16,678	(7,550)	45.3%
Deferred Revenues	5,854	(8,336)	14,190	170.2%
Total Current Liabilities	2,186,800	1,732,441	454,359	26.2%
Non-Current Liabilities				
Compensated Absence Liability	718,557	1,381,499	(662,942)	48.0%
Total Liabilities	2,905,357	3,113,940	(208,583)	6.7%
Fund Balance	8,604,045	5,832,088	2,771,957	47.5%
Total Liabilities and Fund Balance	\$ 11,509,402	\$ 8,946,028	\$ 2,563,374	28.7%

Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Extension Service

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 29,677,801	\$ 27,161,166	\$ 2,516,635	9.3%
Other Governmental Appropriations	17,891,234	16,980,104	911,130	5.4%
Sales and Services	1,310,254	886,763	423,491	47.8%
Other Revenues	448,611	446,488	2,123	0.5%
Total Revenues	49,327,900	45,474,521	3,853,379	8.5%
Expenses				
Total Salaries and OPE	39,677,045	39,317,969	359,075	0.9%
Service and Supplies	7,335,681	5,866,397	1,469,285	25.0%
Capital Outlay	8,380	50,112	(41,732)	83.3%
Total Expenses	47,021,106	45,234,478	1,786,628	3.9%
Net Change From Operations	2,306,794	240,043	2,066,751	861.0%
Transfers In	3,565,936	3,923,831	(357,896)	9.1%
Transfers Out	(3,100,772)	(3,358,133)	257,361	7.7%
Net Increase (Decrease) in Fund Balance	2,771,957	805,741	1,966,217	244.0%
Beginning Fund Balance	5,832,088	5,026,347	805,741	16.0%
Ending Fund Balance	\$ 8,604,045	\$ 5,832,088	\$ 2,771,957	47.5%

Statement of Cash Flows

Statewide Operations

Extension Service

For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021**\$ 6,039,936****Net Cash Provided (Used) by Changes in Assets and Liabilities**

	<u>June 2021</u>	<u>June 2022</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 2,738,793	\$ 2,564,916	\$ 173,877
Inventories	57,064	98,357	(41,293)
Prepaid Expenses and Deferred Charges	110,236	82,347	27,889
Liabilities			
Accounts Payable	134,760	166,475	31,716
Liability for Compensated Absences	2,970,839	2,723,900	(246,939)
Deposits	16,678	9,128	(7,550)
Deferred Revenues	(8,336)	5,854	14,190
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>(48,111)</u>

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	\$ 29,677,801
Other Governmental Appropriations	17,891,234
Sales & Services	1,310,254
Other Revenue	448,611
Expense	
Total Salaries and OPE	(39,677,045)
Service and Supplies	(7,335,681)
Capital Outlay	(8,380)
Net Transfers	465,163
Total Cash Provided (Used) by Operating Activities	<u>2,771,957</u>
Cash as of June 30, 2022	<u><u>\$ 8,763,782</u></u>

Balance Sheet
Statewide Operations
Forest Research Laboratory

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 5,967,185	\$ 5,795,089	\$ 172,096	3.0%
Accounts Receivable	20,050	19,750	300	1.5%
Prepaid Expenses and Deferred Charges	18,586	-	18,586	-
Total Assets	\$ 6,005,821	\$ 5,814,839	\$ 190,982	3.3%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 306,256	\$ 144,310	\$ 161,946	112.2%
Compensated Absence Liability	348,573	248,321	100,251	40.4%
Total Current Liabilities	654,829	392,631	262,197	66.8%
Non-Current Liabilities				
Compensated Absence Liability	124,901	215,848	(90,947)	42.1%
Total Liabilities	779,730	608,479	171,250	28.1%
Fund Balance	5,226,091	5,206,360	19,731	0.4%
Total Liabilities and Fund Balance	\$ 6,005,821	\$ 5,814,839	\$ 190,982	3.3%

Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Forest Research Laboratory

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 5,926,784	\$ 5,540,661	\$ 386,123	7.0%
Other Governmental Appropriations	296,778	1,186,331	(889,553)	75.0%
Transfers From State Agencies	3,005,061	2,895,523	109,538	3.8%
Sales & Services	41,858	39,237	2,621	6.7%
Other Revenues	581	927	(346)	37.3%
Total Revenues	9,271,062	9,662,679	(391,617)	4.1%
Expenses				
Total Salaries and OPE	6,570,214	6,397,378	172,836	2.7%
Service and Supplies	2,358,505	1,576,425	782,080	49.6%
Capital Outlay	318,362	32,303	286,058	885.5%
Total Expenses	9,247,081	8,006,106	1,240,974	15.5%
Net Change From Operations	23,981	1,656,573	(1,632,592)	98.6%
Transfers In	4,520,060	4,968,283	(448,223)	9.0%
Transfers Out	(4,524,310)	(4,973,241)	448,932	9.0%
Net Increase (Decrease) in Fund Balance	19,731	1,651,614	(1,631,883)	98.8%
Beginning Fund Balance	5,206,360	3,554,745	1,651,614	46.5%
Ending Fund Balance	\$ 5,226,091	\$ 5,206,360	\$ 19,731	0.4%

Statement of Cash Flows
Statewide Operations
Forest Research Laboratory
For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 \$ 5,795,089

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

	<u>June 2021</u>	<u>June 2022</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 19,750	\$ 20,050	\$ (300)
Prepaid Expenses and Deferred Charges	-	18,586	(18,586)
Liabilities			
Accounts Payable	144,310	306,256	161,946
Liability for Compensated Absences	464,169	473,474	<u>9,305</u>
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>152,365</u>

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	\$ 5,926,784
Other Governmental Appropriations	296,778
Transfers From State Agencies	3,005,061
Sales and Services	41,858
Other Revenue	581
Expense	
Total Salaries and OPE	(6,570,214)
Service and Supplies	(2,358,505)
Capital Outlay	(318,362)
Net Transfers	<u>(4,250)</u>
Total Cash Provided (Used) by Operating Activities	<u>19,731</u>
Cash as of June 30, 2022	<u><u>\$ 5,967,185</u></u>



Balance Sheet
Statewide Operations
Outdoor School

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Cash	\$ 46,727,376	\$ 34,130,777	\$ 12,596,599	36.9%
Accounts Receivable	-	210	(210)	-
Prepaid Expenses and Deferred Charges	22,629	-	22,629	-
Total Assets	\$ 46,750,005	\$ 34,130,987	\$ 12,619,018	37.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 18,272,233	\$ 8,041,532	\$ 10,230,701	127.2%
Total Current Liabilities	18,272,233	8,041,532	10,230,701	127.2%
Non-Current Liabilities				
Compensated Absence Liability	-	-	-	-
Total Liabilities	18,272,233	8,041,532	10,230,701	127.2%
Fund Balance	28,477,772	26,089,455	2,388,317	9.2%
Total Liabilities and Fund Balance	\$ 46,750,005	\$ 34,130,987	\$ 12,619,018	37.0%



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

For the twelve months ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
State Appropriations	\$ 24,709,364	\$ 23,889,772	\$ 819,592	3.4%
Total Revenue	\$ 24,709,364	\$ 23,889,772	\$ 819,592	3.4%
Expenses				
Total Salaries and OPE	\$ 1,101,003	\$ 1,115,717	\$ (14,714)	1.3%
Service and Supplies	21,220,044	9,984,464	11,235,579	112.5%
Total Expenses	22,321,047	11,100,181	11,220,866	101.1%
Net Change From Operations	2,388,317	12,789,591	(10,401,274)	81.3%
Transfers Out	-	-	-	-
Net Increase (Decrease) in Fund Balance	2,388,317	12,789,591	(10,401,274)	81.3%
Beginning Fund Balance	26,089,455	13,299,864	12,789,591	96.2%
Ending Fund Balance	\$ 28,477,772	\$ 26,089,455	\$ 2,388,317	9.2%

Fiscal year ending June 30, 2022



Statement of Cash Flows
Statewide Operations
Outdoor School
For the Twelve Months Ending June 30, 2022

Beginning Cash as of July 1, 2021 \$ 34,130,777

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

	<u>June 2021</u>	<u>June 2022</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 210	\$ -	\$ 210
Prepaid Expenses and Deferred Charges	-	22,629	(22,629)
Liabilities			
Accounts Payable	8,041,532	18,272,233	<u>10,230,701</u>
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>10,208,282</u>

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	\$ 24,709,364
Expense	
Total Salaries and OPE	(1,101,003)
Service and Supplies	<u>(21,220,044)</u>
Total Cash Provided (Used) by Operating Activities	<u>2,388,317</u>
Cash as of June 30, 2022	<u>\$ 46,727,376</u>

Balance Sheet

Auxiliary Funds - University Housing & Dining Services

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 20,402,867	\$ 10,291,539	\$ 10,111,328	98.2%
Accounts Receivable	2,607,510	1,511,316	1,096,193	72.5%
Allowance for Doubtful Accounts	(340,236)	(191,689)	(148,547)	77.5%
Inventories	272,097	156,270	115,827	74.1%
Prepaid Expenses	846,441	528,567	317,874	60.1%
Total Current Assets	23,788,679	12,296,004	11,492,675	93.5%
Non-Current Assets				
Fixed Assets	243,308,570	229,201,877	14,106,693	6.2%
Accumulated Depreciation	(104,312,886)	(98,241,914)	(6,070,972)	6.2%
Total Non-Current Assets	138,995,684	130,959,963	8,035,721	6.1%
Total Assets	\$ 162,784,363	\$ 143,255,967	\$ 19,528,396	13.6%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,870,907	\$ 941,745	\$ 929,162	98.7%
Compensated Absence Liability	874,306	631,487	242,819	38.5%
Deferred Revenues	3,016,136	2,261,472	754,664	33.4%
Deposits	29,056	28,028	1,029	3.7%
Current Portion of Premium/Discount	-	(29,607)	29,607	-
Current Portion of Long-Term Liabilities	-	4,217,675	(4,217,675)	-
Total Current Liabilities	5,790,405	8,050,800	(2,260,394)	28.1%
Non-Current Liabilities				
Internal Bank Loan	126,724,015	113,650,054	13,073,961	11.5%
Compensated Absence Liability	313,282	548,906	(235,624)	42.9%
Premium/Discount	1,101,215	1,216,999	(115,784)	9.5%
Total Non-Current Liabilities	128,138,513	115,415,960	12,722,553	11.0%
Total Liabilities	133,928,918	123,466,760	10,462,158	8.5%
Fund Balance	28,855,445	19,789,207	9,066,238	45.8%
Total Liabilities and Fund Balance	\$ 162,784,363	\$ 143,255,967	\$ 19,528,396	13.6%
Working Capital				
Current Assets	\$ 23,788,679	\$ 12,296,004	\$ 11,492,675	93.5%
Less: Current Liabilities	5,790,405	8,050,800	2,260,394	28.1%
End of Period Working Capital	\$ 17,998,274	\$ 4,245,204	\$ 13,753,070	324.0%

-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,	2022	2021	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 103,699	\$ 150,071	\$ (46,372)	30.9%
Sales and Services	67,514,378	26,854,432	40,659,946	151.4%
Other Revenue	37,604	26,675	10,929	41.0%
Internal Sales	1,087,810	263,944	823,866	312.1%
Total Revenues	68,743,491	27,295,122	41,448,369	151.9%
Expenses				
Total Salaries and OPE	24,430,007	21,688,874	2,741,133	12.6%
Service and Supplies	27,255,798	17,380,489	9,875,309	56.8%
Depreciation	6,037,895	5,551,380	486,514	8.8%
Total Expenses	57,723,700	44,620,743	13,102,957	29.4%
Net Change From Operations	11,019,791	(17,325,621)	28,345,413	163.6%
Fixed Asset Disposal Gain/(Loss)	(477)	-	(477)	-
Transfers In	21,488,937	26,567,882	(5,078,945)	19.1%
Transfers Out	(17,235,006)	(7,627,310)	(9,607,696)	126.0%
Net Increase (Decrease) in Fund Balance	15,273,245	1,614,951	13,658,294	845.7%
Beginning Operations Fund Balance	19,702,221	19,839,235	(137,014)	0.7%
NIP Change in Fixed Assets	13,967,041	4,435,162	9,531,878	214.9%
Fund Additions/Deductions for Internal Loans	(19,222,489)	(6,187,127)	(13,035,362)	210.7%
Ending Fund Balance From Operations	\$ 29,720,017	\$ 19,702,221	\$ 10,017,796	50.8%
Beginning Plant Fund Balance	86,986	7,912,905	(7,825,919)	98.9%
Plant Revenue - Interest	1,127	67,263	(66,136)	98.3%
Sales and Service Revenue	0	0	-	0.0%
Other Revenue	-	500	(500)	-
Expenses	(20,687,619)	(4,620,034)	(16,067,585)	347.8%
Transfers In	20,396,622	6,777,889	13,618,733	200.9%
Transfers Out	(661,689)	(10,051,537)	9,389,848	93.4%
Ending Plant Fund Balance	\$ (864,572)	\$ 86,986	\$ (951,558)	1093.9%

Balance Sheet

Auxiliary Funds - Student Centers & Activities/Fee Clearing

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 43,368,166	\$ 36,986,613	\$ 6,381,553	17.3%
Accounts Receivable	703,393	1,324,808	(621,414)	46.9%
Allowance for Doubtful Accounts	(95,509)	(167,648)	72,139	43.0%
Inventories	-	3,146	(3,146)	-
Prepaid Expenses and Deferred Charges	28,229	8,775	19,454	221.7%
Due From Other Funds	-	-	-	-
Total Current Assets	44,004,279	38,155,693	5,848,585	15.3%
Non-Current Assets				
Fixed Assets	134,996,079	133,415,935	1,580,144	1.2%
Accumulated Depreciation	(50,489,786)	(47,314,826)	(3,174,960)	6.7%
Total Non-Current Assets	84,506,293	86,101,109	(1,594,816)	1.9%
Total Assets	\$ 128,510,571	\$ 124,256,803	\$ 4,253,769	3.4%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 851,257	\$ 597,404	\$ 253,853	42.5%
Compensated Absence Liability	469,489	358,240	111,249	31.1%
Deposits	362,810	338,201	24,609	7.3%
Deferred Revenues	401,677	1,172,134	(770,457)	65.7%
Current Portion of Long-Term Liabilities	-	1,328,092	(1,328,092)	-
Current Portion of Premium/Discount	-	-	-	-
Total Current Liabilities	2,085,233	3,794,071	(1,708,838)	45.0%
Non-Current Liabilities				
Internal Bank Loan	48,867,558	49,325,639	(458,081)	0.9%
Compensated Absence Liability	168,228	311,392	(143,164)	46.0%
Premium/Discount	131,038	161,725	(30,687)	19.0%
Total Non-Current Liabilities	49,166,824	49,798,756	(631,933)	1.3%
Total Liabilities	51,252,057	53,592,827	(2,340,770)	4.4%
Fund Balance	77,258,514	70,663,975	6,594,539	9.3%
Total Liabilities and Fund Balance	\$ 128,510,571	\$ 124,256,803	\$ 4,253,769	3.4%
Working Capital				
Current Assets	\$ 44,004,279	\$ 38,155,693	\$ 5,848,585	15.3%
Current Liabilities	2,085,233	3,794,071	(1,708,838)	45.0%
End of Period Working Capital	\$ 41,919,045	\$ 34,361,622	\$ 7,557,423	22.0%

-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,	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 28,376,980	\$ 26,994,608	\$ 1,382,372	5.1%
State Appropriations	115,000	-	115,000	-
Gifts, Grants and Contracts	-	-	-	-
Interest Income	381,326	529,199	(147,873)	27.9%
Sales and Services	1,590,460	871,580	718,881	82.5%
Other Revenue	35,706	63,659	(27,954)	43.9%
Internal Sales	556,429	182,735	373,693	204.5%
Total Revenues	31,055,901	28,641,781	2,414,119	8.4%
Expenses				
Total Salaries and OPE	12,367,273	11,445,648	921,625	8.1%
Service and Supplies	9,611,193	8,006,401	1,604,793	20.0%
Depreciation	3,294,946	3,323,298	(28,352)	0.9%
Total Expenses	25,273,413	22,775,347	2,498,066	11.0%
Net Change From Operations	5,782,487	5,866,434	(83,947)	1.4%
Fixed Asset Disposal Gain/(Loss)	(608)	(4,862)	4,255	87.5%
Transfers In - From E&G	1,282,919	50,297	1,232,622	2450.7%
Transfers In - Other	88,886	752,570	(663,684)	88.2%
Transfers Out - Incidental Fee Resources	(1,695,677)	(3,442,700)	1,747,024	50.7%
Transfers Out - Other	(4,764,466)	(538,661)	(4,225,805)	784.5%
Net Increase (Decrease) in Fund Balance	693,541	2,683,077	(1,989,535)	74.2%
Beginning Operations Fund Balance	64,020,664	61,097,170	2,923,494	4.8%
NIP Change in Fixed Assets	1,465,300	240,418	1,224,882	509.5%
Fund Additions from Other Funds	1,786,173	1,695,966	90,207	5.3%
Fund Deductions to Other Funds	(1,786,173)	(1,695,966)	(90,207)	5.3%
Ending Fund Balance From Operations	\$ 66,179,506	\$ 64,020,664	\$ 2,158,841	3.4%
Beginning Plant Fund Balance	6,643,311	5,605,865	1,037,446	18.5%
Building Fee	2,763,928	2,832,242	(68,315)	2.4%
Interest Revenue	127,200	106,857	20,343	19.0%
Expenses	(2,897,725)	(1,974,603)	(923,122)	46.7%
Transfers In	4,530,000	524,589	4,005,411	763.5%
Transfers Out	(87,705)	(451,639)	363,935	80.6%
Ending Plant Fund Balance	\$ 11,079,009	\$ 6,643,311	\$ 4,435,698	66.8%

Balance Sheet

Auxiliary Funds - Athletics

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ (67,073,982)	\$ (61,266,923)	\$ (5,807,059)	9.5%
Accounts Receivable	2,428,309	3,037,407	(609,097)	20.1%
Allowance for Doubtful Accounts	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	316,936	278,249	38,687	13.9%
Total Current Assets	(64,328,737)	(57,951,267)	(6,377,470)	11.0%
Non-Current Assets				
Fixed Assets	309,469,896	265,531,045	43,938,851	16.5%
Accumulated Depreciation	(98,597,530)	(92,986,357)	(5,611,172)	6.0%
Total Non-Current Assets	210,872,366	172,544,688	38,327,678	22.2%
Total Assets	\$ 146,543,629	\$ 114,593,421	\$ 31,950,208	27.9%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 15,950,996	\$ 3,853,981	\$ 12,097,015	313.9%
Contracts Payable	117,178	125,178	-	0.0%
Compensated Absence Liability	668,131	506,466	161,664	31.9%
Current Employee Termination Liability	-	-	-	-
Deferred Revenues	3,021,196	4,034,750	(1,013,554)	25.1%
Current Portion of Premium/Discount	-	-	-	-
Current Portion of Long-Term Liabilities	-	-	-	-
Total Current Liabilities	19,757,501	8,520,376	11,245,125	132.0%
Non-Current Liabilities				
Internal Bank Loan	85,637,023	86,527,534	(890,511)	1.0%
Contracts Payable	-	117,178	(117,178)	-
Compensated Absence Liability	239,405	441,185	(201,780)	45.7%
Premium/Discount	1,319,258	1,500,053	(180,794)	12.1%
Total Non-Current Liabilities	87,195,687	88,585,950	(1,390,264)	1.6%
Total Liabilities	106,953,188	97,106,326	9,854,861	10.1%
Fund Balance	39,590,442	17,487,095	22,103,347	126.4%
Total Liabilities and Fund Balance	\$ 146,543,629	\$ 114,593,421	\$ 31,958,208	27.9%
Working Capital				
Current Assets	\$ (64,328,737)	\$ (57,951,267)	\$ (6,377,470)	11.0%
Less: Current Liabilities	19,757,501	8,520,376	11,237,125	131.9%
End of Period Working Capital	\$ (84,086,238)	\$ (66,471,643)	\$ (17,614,595)	26.5%

-Cash includes cash restricted for plant funds.

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
Gifts, Grants, and Contracts	Unaudited - \$	For Management Purposes Only 44	\$ (44)	-
Interest Income	583,432	410,833	172,599	42.0%
Lottery Proceeds	530,816	509,847	20,969	4.1%
Sales and Services	60,230,260	28,329,075	31,901,185	112.6%
Other Revenue	1,472,266	654,176	818,090	125.1%
Internal Sales	27,557	-	27,557	-
Total Revenues	62,844,331	29,903,975	32,940,356	110.2%
Expenses				
Total Salaries and OPE	33,182,435	27,050,403	6,132,032	22.7%
Service and Supplies	34,152,104	24,572,683	9,579,422	39.0%
Student Aid	9,890,977	9,771,809	119,168	1.2%
Depreciation	7,190,302	7,130,201	60,101	0.8%
Total Expenses	84,415,818	68,525,096	15,890,722	23.2%
Net Change From Operations	(21,571,487)	(38,621,121)	17,049,633	44.1%
Fixed Asset Disposal Gain/(Loss)	(15,041)	-	(15,041)	-
Transfers In - Incidental Fees	2,656,329	2,482,048	174,280	7.0%
Transfers In - From E&G	7,936,500	7,752,800	183,700	2.4%
Transfers In - Other	40,396	1,217,463	(1,177,067)	96.7%
Transfers Out	(787,000)	(587,527)	(199,473)	34.0%
Net Increase (Decrease) in Fund Balance	(11,740,303)	(27,756,336)	16,016,033	57.7%
Beginning Operations Fund Balance	16,901,049	28,309,523	(11,408,474)	40.3%
NIP Change in Fixed Assets	45,229,177	11,894,325	33,334,852	280.3%
Fund Additions for Internal Loans	4,850,942	5,178,129	(327,187)	6.3%
Fund Deductions for Internal Loans	(3,960,431)	(724,591)	(3,235,840)	446.6%
Ending Fund Balance From Operations	\$ 51,280,434	\$ 16,901,049	\$ 34,379,385	203.4%
Beginning Plant Fund Balance	586,046	517,578	68,467	13.2%
Interest Revenues	10,249	15,291	(5,042)	33.0%
Gift Revenues	30,435,824	11,196,318	19,239,506	171.8%
Sales & Service Revenue	0	-	0	-
Other Revenue	-	3,000	(3,000)	-
Expenses	(44,058,553)	(8,272,012)	(35,786,541)	432.6%
Transfers In	4,407,145	1,099,740	3,307,404	300.7%
Transfers Out	(3,070,702)	(3,973,869)	903,167	22.7%
Ending Plant Fund Balance	\$ (11,689,992)	\$ 586,045.51	\$ (12,276,038)	2094.7%

Balance Sheet

Auxiliary Funds - Student Health Services & CAPS

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 11,208,048	\$ 10,464,160	\$ 743,888	7.1%
Accounts Receivable	1,510,054	1,061,069	448,984	42.3%
Allowance for Doubtful Accounts	(140,290)	(145,955)	5,665	3.9%
Prepaid Expenses and Deferred Charges	470,877	-	470,877	-
Total Current Assets	13,048,688	11,379,274	1,669,414	14.7%
Non-Current Assets				
Fixed Assets	7,071,039	4,101,123	2,969,916	72.4%
Accumulated Depreciation	(2,698,839)	(2,546,728)	(152,111)	6.0%
Total Non-Current Assets	4,372,200	1,554,395	2,817,805	181.3%
Total Assets	\$ 17,420,888	\$ 12,933,669	\$ 4,487,219	34.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,392,255	\$ 84,858	\$ 1,307,397	1540.7%
Compensated Absence Liability	475,569	353,816	121,753	34.4%
Deferred Revenues	618,374	814,897	(196,523)	24.1%
Total Current Liabilities	2,486,198	1,253,571	1,232,627	98.3%
Non-Current Liabilities				
Internal Bank Loan	924,425	-	924,425	-
Compensated Absence Liability	170,406	307,547	(137,141)	44.6%
Fund Balance	13,839,858	11,372,551	2,467,307	21.7%
Total Liabilities and Fund Balance	\$ 17,420,888	\$ 12,933,669	\$ 4,487,219	34.7%
Working Capital				
Current Assets	\$ 13,048,688	\$ 11,379,274	\$ 1,669,414	14.7%
Less: Current Liabilities	2,486,198	1,253,571	1,232,627	98.3%
End of Period Working Capital	\$ 10,562,490	\$ 10,125,703	\$ 436,787	4.3%

-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,	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 13,691,038	\$ 13,360,519	\$ 330,520	2.5%
Interest Income	144,263	188,845	(44,582)	23.6%
Sales and Services	6,966,815	5,857,654	1,109,161	18.9%
Other Revenue	46,795	59,406	(12,612)	21.2%
Internal Sales	24,647	24,624	23	0.1%
Total Revenues	20,873,557	19,491,048	1,382,509	7.1%
Expenses				
Total Salaries and OPE	11,107,058	11,357,533	(250,475)	2.2%
Service and Supplies	8,942,766	7,571,026	1,371,740	18.1%
Depreciation	152,111	154,558	(2,447)	1.6%
Total Expenses	20,201,935	19,083,116	1,118,819	5.9%
Net Change From Operations	671,622	407,932	263,690	64.6%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In - From E&G	1,384,155	5,750	1,378,405	23972.3%
Transfers In - Other	-	455,323	(455,323)	-
Transfers Out	(279,601)	(52,500)	(227,101)	432.6%
Net Increase (Decrease) in Fund Balance	1,776,176	816,505	959,671	117.5%
Beginning Operations Fund Balance	11,372,551	10,557,631	814,920	7.7%
NIP Change in Fixed Assets	2,969,916	(1,585)	2,971,501	187490.6%
Fund Additions/Deductions for Internal Loan	(924,425)	-	(924,425)	-
Ending Fund Balance From Operations	\$ 15,194,217	\$ 11,372,551	\$ 3,821,666	33.6%
Beginning Plant Fund Balance	-	108,323	(108,323)	-
Gift Revenues	415,419	-	415,419	-
Expenses	(2,973,805)	-	(2,973,805)	-
Transfers In	1,204,027	-	1,204,027	-
Transfer Out	-	(108,323)	108,323	-
Ending Plant Fund Balance	\$ (1,354,359)	\$ -	\$ (1,354,359)	-

Balance Sheet

Auxiliary Funds - Parking

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 7,512,184	\$ 5,670,485	\$ 1,841,699	32.5%
Accounts Receivable	64,426	56,059	8,367	14.9%
Allowance for Doubtful Accounts	(8,569)	(5,499)	(3,070)	55.8%
Prepaid Expenses and Deferred Charges	60,972	38,297	22,675	59.2%
Total Current Assets	7,629,013	5,759,342	1,869,671	32.5%
Non-Current Assets				
Fixed Assets	29,127,130	29,040,511	86,619	0.3%
Accumulated Depreciation	(14,934,566)	(14,030,416)	(904,150)	6.4%
Total Non-Current Assets	14,192,564	15,010,095	(817,531)	5.4%
Total Assets	\$ 21,821,577	\$ 20,769,437	\$ 1,052,140	5.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 19,091	\$ 199,119	\$ (180,028)	90.4%
Compensated Absence Liability	42,674	31,302	11,372	36.3%
Current Portion of Premium/Discount	-	-	-	-
Current Portion of Long-Term Liabilities	-	338,868	(338,868)	-
Total Current Liabilities	61,765	569,288	(507,524)	89.2%
Non-Current Liabilities				
Internal Bank Loan	5,362,941	5,353,731	9,210	0.2%
Premium/Discount	144,588	167,678	(23,090)	13.8%
Compensated Absence Liability	15,291	27,209	(11,918)	43.8%
Total Non-Current Liabilities	5,522,820	5,548,617	(25,797)	0.5%
Total Liabilities	5,584,585	6,117,905	(533,320)	8.7%
Fund Balance	16,236,992	14,651,532	1,585,460	10.8%
Total Liabilities and Fund Balance	\$ 21,821,577	\$ 20,769,437	\$ 1,052,140	5.1%
Working Capital				
Current Assets	\$ 7,629,013	\$ 5,759,342	\$ 1,869,671	32.5%
Less: Current Liabilities	61,765	569,288	(507,524)	89.2%
End of Period Working Capital	\$ 7,567,248	\$ 5,190,054	\$ 2,377,194	45.8%

-Cash includes cash restricted for plant funds.

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 33,453	\$ 50,533	\$ (17,080)	33.8%
Sales and Services	3,639,521	1,393,985	2,245,536	161.1%
Other Revenue	3,581	4,097	(516)	12.6%
Internal Sales	315,669	263,132	52,537	20.0%
Total Revenues	3,992,225	1,711,747	2,280,478	133.2%
Expenses				
Total Salaries and OPE	1,164,268	1,101,338	62,930	5.7%
Service and Supplies	1,163,305	838,513	324,792	38.7%
Depreciation	904,150	906,827	(2,677)	0.3%
Total Expenses	3,231,723	2,846,678	385,045	13.5%
Net Change From Operations	760,502	(1,134,931)	1,895,433	167.0%
Fixed Asset Disposal Gain/(Loss)	35,261	(35,261)	70,522	200.0%
Transfers In	2,590,759	1,239,480	1,351,279	109.0%
Transfers Out	(2,561,887)	(3,979)	(2,557,908)	64285.2%
Net Increase (Decrease) in Fund Balance	824,635	65,309	759,326	1162.7%
Beginning Operations Fund Balance	14,571,178	14,140,630	430,548	3.0%
NIP Change in Fixed Assets	51,358	365,238	(313,880)	85.9%
Ending Fund Balance From Operations	\$ 15,447,171	\$ 14,571,178	\$ 875,994	6.0%
Beginning Plant Fund Balance	80,354	667,315	(586,961)	88.0%
Plant Revenue - Interest	2,692	8,434	(5,742)	68.1%
Expenses	114,839	(1,378,718)	1,493,557	108.3%
Transfers In	942,807	922,803	20,004	2.2%
Transfers Out	(350,872)	(139,480)	(211,392)	151.6%
Ending Plant Fund Balance	\$ 789,820.73	\$ 80,354	\$ 709,467	882.9%

Balance Sheet

Auxiliary Funds - OSU-Cascades

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 6,785,415	\$ 10,185,863	\$ (3,400,448)	33.4%
Accounts Receivable	1,249,466	11,798,444	(10,548,978)	89.4%
Allowance for Doubtful Accounts	(30,430)	(21,081)	(9,350)	44.4%
Inventories	20,776	9,444	11,332	120.0%
Prepaid Expenses	5,390	-	5,390	-
Total Current Assets	8,030,616	21,972,670	(13,942,054)	63.5%
Non-Current Assets				
Fixed Assets	40,336,089	40,336,089	-	0.0%
Accumulated Depreciation	(5,371,464)	(4,416,455)	(955,009)	21.6%
Total Non-Current Assets	34,964,625	35,919,634	(955,009)	2.7%
Total Assets	\$ 42,995,242	\$ 57,892,304	\$ (14,897,062)	25.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 608,874	\$ 6,037,610	\$ (5,428,736)	89.9%
Compensated Absence Liability	\$ 49,939	26,110	23,830	91.3%
Deferred Income	\$ 304,216	205,935	98,281	47.7%
Total Current Liabilities	\$ 963,030	6,269,655	(5,306,625)	84.6%
Non-Current Liabilities				
Internal Bank Loan	\$ 49,284,254	48,444,506	839,748	1.7%
Compensated Absence Liability	\$ 17,894.32	22,695	(4,801)	21.2%
Total Non-Current Liabilities	49,302,148	48,467,202	834,947	1.7%
Total Liabilities	50,265,178	54,736,856	(4,471,678)	8.2%
Fund Balance	(7,269,936)	3,155,448	(10,425,384)	330.4%
Total Liabilities and Fund Balance	\$ 42,995,242	\$ 57,892,304	\$ (14,897,062)	25.7%
Working Capital				
Current Assets	\$ 8,030,616	\$ 21,972,670	\$ (13,942,054)	63.5%
Less: Current Liabilities	963,030	6,269,655	(5,306,625)	84.6%
End of Period Working Capital	\$ 7,067,587	\$ 15,703,016	\$ (8,635,429)	55.0%

-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,	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 1,279,993	\$ 1,119,380	\$ 160,613	14.3%
Interest Revenue	29,415	21,483	7,932	36.9%
Sales and Services	2,922,978	1,333,210	1,589,767	119.2%
Other Revenue	-	-	-	-
Internal Sales	616,722	657,347	(40,625)	6.2%
Total Revenues	4,849,108	3,131,421	1,717,687	54.9%
Expenses				
Total Salaries and OPE	1,750,495	992,064	758,431	76.4%
Service and Supplies	2,888,285	2,402,680	485,606	20.2%
Student Aid	19,276	13,090	6,186	47.3%
Depreciation	955,009	955,393	(384)	0.0%
Total Expenses	5,613,065	4,363,226	1,249,839	28.6%
Net Change From Operations	(763,957)	(1,231,805)	467,848	38.0%
Transfers In - Incidental Fees	-	960,652	960,652	-
Transfers In - E&G	166,810	-	(166,810)	-
Transfers In - Other	119,764	988,049	(868,285)	87.9%
Transfer Out - Incidental Fees	(960,652)	-	(960,652)	-
Transfers Out	(606,820)	-	(606,820)	-
Net Increase (Decrease) in Fund Balance	(2,044,855)	716,896	(1,174,066)	163.8%
Beginning Operations Fund Balance	(9,768,748)	(10,485,644)	716,896	6.8%
NIP Change in Fixed Assets	-	-	-	-
Fund Deductions for Internal Loans	(139,207)	-	(139,207)	-
Ending Fund Balance From Operations	\$ (11,952,810)	\$ (9,768,748)	\$ (596,378)	6.1%
Beginning Plant Fund Balance	12,924,196	12,053,123	871,074	7.2%
Building Fee	146,455	145,246	1,209	0.8%
Gift Revenue	3,128,855	31,933,774	(28,804,919)	90.2%
Interest Revenues	11,792	21,296	(9,504)	44.6%
Sales and Service Revenue	0	-	0	-
Other Revenue	329,065	10,000	319,065	3190.7%
Expenses	(4,573,450)	(31,250,104)	26,676,654	85.4%
Transfers In	1,665,304	85,182	1,580,122	1855.0%
Transfers Out	(8,949,344)	(74,320)	(8,875,024)	11941.7%
Ending Plant Fund Balance	\$ 4,682,874	\$ 12,924,196	\$ (8,241,323)	63.8%

Balance Sheet

Auxiliary Funds - Miscellaneous

As of June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 3,588,503	\$ 3,388,630	\$ 199,873	5.9%
Accounts Receivable	23,418	34,489	(11,071)	32.1%
Allowance for Doubtful Accounts	(4,511)	(450)	(4,061)	903.1%
Inventories	-	-	-	-
Prepaid Expenses and Deferred Charges	11,316	4,108	7,208	175.4%
Total Current Assets	3,618,726	3,426,777	191,949	5.6%
Non-Current Assets				
Fixed Assets	1,523,518	1,532,056	(8,538)	0.6%
Accumulated Depreciation	(1,484,529)	(1,473,304)	(11,226)	0.8%
Total Non-Current Assets	38,988	58,752	(19,764)	33.6%
Total Assets	\$ 3,657,715	\$ 3,485,529	\$ 172,185	4.9%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 13,821	\$ 66,417	\$ (52,597)	79.2%
Compensated Absence Liability	57,901	40,080	17,821	44.5%
Deposits	6,335	4,857	1,479	30.4%
Deferred Revenues	68,398	(192,098)	260,497	135.6%
Total Current Liabilities	146,455	(80,745)	227,200	281.4%
Non-Current Liabilities				
Compensated Absence Liability	20,747	34,838	(14,091)	40.4%
Fund Balance	3,490,513	3,531,436	(40,923)	1.2%
Total Liabilities and Fund Balance	\$ 3,657,715	\$ 3,485,529	\$ 172,185	4.9%
Working Capital				
Current Assets	\$ 3,618,726	\$ 3,426,777	\$ 191,949	5.6%
Less: Current Liabilities	146,455	(80,745)	227,200	281.4%
End of Period Working Capital	\$ 3,472,271	\$ 3,507,522	\$ (35,251)	1.0%

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

For the Twelve Month Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ (133,817)	\$ 18,474	\$ (152,291)	824.4%
Interest Income	7,836	11,336	(3,500)	30.9%
Sales and Services	1,623,134	1,485,212	137,921	9.3%
Other Revenue	35,440	17,560	17,880	101.8%
Internal Sales	326,585	217,493	109,092	50.2%
Total Revenues	1,859,178	1,750,075	109,103	6.2%
Expenses				
Total Salaries and OPE	1,043,461	1,052,935	(9,473)	0.9%
Service and Supplies	943,857	918,831	25,026	2.7%
Depreciation	19,764	26,441	(6,677)	25.3%
Total Expenses	2,007,082	1,998,207	8,875	0.4%
Net Change From Operations	(147,904)	(248,132)	100,228	40.4%
Fixed Asset Disposal Gain/(Loss)	-	(1,638)	1,638	-
Transfers In	261,033	1,337,009	(1,075,976)	80.5%
Transfers Out	(154,051)	(243,216)	89,165	36.7%
Net Increase (Decrease) in Fund Balance	(40,923)	844,022	(884,945)	104.8%
Beginning Operations Fund Balance	3,531,436	2,687,414	844,022	31.4%
NIP Change in Fixed Assets	-	-	-	-
Ending Fund Balance From Operations	\$ 3,490,513	\$ 3,531,436	\$ (40,923)	1.2%

Balance Sheet
Service Center Funds - Network & Telecom Services

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,419,985	\$ 2,571,045	\$ (1,151,060)	44.8%
Accounts Receivable	447,820	15,963	431,857	2705.4%
Inventories	48,762	31,671	17,091	54.0%
Prepaid Expenses	693,491	541,479	152,012	28.1%
Total Current Assets	2,610,058	3,160,158	(550,100)	17.4%
Non-Current Assets				
Fixed Assets	7,131,359	8,214,721	(1,083,362)	13.2%
Accumulated Depreciation	(6,143,462)	(6,948,157)	804,695	11.6%
Loan Receivable (LT)	7,822,660	5,983,942	1,838,718	30.7%
Total Non-Current Assets	8,810,557	7,250,506	(278,667)	3.8%
Total Assets	\$ 11,420,615	\$ 10,410,664	\$ (828,767)	8.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 175,134	\$ 172,178	\$ 2,956	1.7%
Compensated Absence Liability	156,122	141,503	14,619	10.3%
Deferred Income	-	-	-	-
Total Current Liabilities	331,256	313,681	17,575	5.6%
Non-Current Liabilities				
Compensated Absence Liability	55,942	122,999	(67,057)	54.5%
Due to Other Funds	7,986,668	9,083,081	(1,096,413)	12.1%
Fund Balance	3,046,749	890,903	2,155,846	242.0%
Total Liabilities and Fund Balance	\$ 11,420,615	\$ 10,410,664	\$ 1,009,951	9.7%
Working Capital				
Current Assets	\$ 2,610,058	\$ 3,160,158	\$ (550,100)	17.4%
Less: Current Liabilities	331,256	313,681	17,575	5.6%
End of Period Working Capital	\$ 2,278,802	\$ 2,846,477	\$ (567,675)	19.9%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
Sales and Services	\$ 835,669	\$ 584,516	\$ 251,153	43.0%
Interest Revenue	514,926	57,089	457,837	802.0%
Other Revenue	2,529	-	2,529	-
Internal Sales	8,315,949	9,386,765	(1,070,816)	11.4%
Total Revenue	9,669,073	10,028,370	(359,297)	3.6%
Expense				
Total Salaries and OPE	3,270,455	3,621,038	(350,583)	9.7%
Service and Supplies	3,490,950	7,774,257	(4,283,307)	55.1%
Depreciation	425,372	369,817	55,555	15.0%
Total Expense	7,186,777	11,765,112	(4,578,335)	38.9%
Net Change From Operations	2,482,296	(1,736,742)	4,219,038	242.9%
Fixed Asset Disposal Gain/(Loss)	(36,173)	-	(36,173)	-
Transfer In/(Out)	(300,000)	3,880,054	(4,180,054)	107.7%
Net Increase (Decrease) in Fund Balance	2,146,123	2,143,312	2,811	0.1%
Beginning Operations Fund Balance	890,903	2,466,633	(1,575,730)	63.9%
NIP Change in Fixed Assets	9,723	(3,719,042)	3,728,765	100.3%
Ending Fund Balance From Operations	\$ 3,046,749	\$ 890,903	\$ 2,155,846	242.0%

Balance Sheet
Service Center Funds - Printing & Mailing

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 264,151	\$ 547,619	\$ (283,468)	51.8%
Accounts Receivable	62,037	99,184	(37,147)	37.5%
Inventories	161,508	140,430	21,078	15.0%
Prepaid Expense	20,257	29,048	(8,791)	30.3%
Total Current Assets	507,953	816,281	(308,328)	37.8%
Non-Current Assets				
Fixed Assets	1,933,698	1,981,175	(47,477)	2.4%
Accumulated Depreciation	(1,586,908)	(1,416,301)	(170,607)	12.0%
Total Non-Current Assets	346,790	564,874	(218,084)	38.6%
Total Assets	\$ 854,743	\$ 1,381,155	\$ (526,412)	38.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 99,704	\$ 128,671	\$ (28,967)	22.5%
Compensated Absence Liability	96,582	77,074	19,508	25.3%
Deferred Income	40	-	40	-
Due to Other Funds	-	97,889	(97,889)	100.0%
Total Current Liabilities	196,326	303,634	(107,308)	35.3%
Non-Current Liabilities				
Compensated Absence Liability	34,607	66,995	(32,388)	48.3%
Due to Other Funds	-	215,291	(215,291)	100.0%
Fund Balance	623,810	795,235	(171,425)	21.6%
Total Liabilities and Fund Balance	\$ 854,743	\$ 1,381,155	\$ (526,412)	38.1%
Working Capital				
Current Assets	\$ 507,953	\$ 816,281	\$ (308,328)	37.8%
Less: Current Liabilities	196,326	303,634	(107,308)	35.3%
End of Period Working Capital	\$ 311,627	\$ 512,647	\$ (201,020)	39.2%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 757,066	\$ 592,705	\$ 164,361	27.7%
Other Revenue	1,666	348	1,318	378.7%
Internal Sales	4,114,002	3,021,250	1,092,752	36.2%
Total Revenue	4,872,734	3,614,303	1,258,431	34.8%
Expense				
Total Salaries and OPE	2,039,338	1,565,536	473,802	30.3%
Service and Supplies	2,775,660	2,257,417	518,243	23.0%
Depreciation	233,662	264,288	(30,626)	11.6%
Total Expense	5,048,660	4,087,241	961,419	23.5%
Net Change From Operations	(175,926)	(472,938)	297,012	62.8%
Fixed Asset Disposal Gain/(Loss)	(705)		(705)	-
Transfers In/(Out)	5,206	600,000	(594,794)	99.1%
Net Increase (Decrease) in Fund Balance	(171,425)	127,062	(298,487)	234.9%
Beginning Operations Fund Balance	795,235	668,173	127,062	19.0%
Ending Fund Balance From Operations	\$ 623,810	\$ 795,235	\$ (171,425)	21.6%

Balance Sheet

Service Center Funds - Motor Pool

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 2,403,117	\$ 2,410,642	\$ (7,525)	0.3%
Accounts Receivable	117,976	50,520	67,456	133.5%
Inventories	34,844	15,873	18,971	119.5%
Prepaid Expense	-	-	-	-
Total Current Assets	2,555,937	2,477,036	78,902	3.2%
Non-Current Assets				
Fixed Assets	9,573,385	9,385,268	188,117	2.0%
Accumulated Depreciation	(7,471,679)	(6,882,836)	(588,843)	8.6%
Total Non-Current Assets	2,101,706	2,502,432	(400,726)	16.0%
Total Assets	\$ 4,657,643	\$ 4,979,468	\$ (321,824)	6.5%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 176,766	\$ 80,459	\$ 96,307	119.7%
Compensated Absence Liability	41,429	29,056	12,373	42.6%
Total Current Liabilities	218,195	109,515	108,680	99.2%
Non-Current Liabilities				
Compensated Absence Liability	14,845	25,257	(10,412)	41.2%
Fund Balance	4,424,603	4,844,696	(420,093)	8.7%
Total Liabilities and Fund Balance	\$ 4,657,643	\$ 4,979,468	\$ (321,825)	6.5%
Working Capital				
Current Assets	\$ 2,555,937	\$ 2,477,036	\$ 78,901	3.2%
Less: Current Liabilities	218,195	109,515	108,680	99.2%
End of Period Working Capital	\$ 2,337,742	\$ 2,367,521	\$ (29,779)	1.3%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 552,996	\$ 199,334	\$ 353,662	177.4%
Other Revenue	9,751	21,032	(11,281)	53.6%
Revenue from OUS Departments	2,081,001	1,641,800	439,201	26.8%
Total Revenue	2,643,748	1,862,165	781,582	42.0%
Expense				
Total Salaries and OPE	712,403	655,524	56,879	8.7%
Service and Supplies	1,718,309	1,013,411	704,898	69.6%
Depreciation	636,129	692,033	(55,904)	8.1%
Total Expense	3,066,841	2,360,968	705,873	29.9%
Net Change From Operations	(423,093)	(498,803)	75,709	15.2%
Fixed Asset Disposal Gain/(Loss)	-	(14,749)	14,749	-
Transfers In/(Out)	3,000	814,508	(811,508)	99.6%
Net Increase (Decrease) in Fund Balance	(420,093)	300,956	(721,050)	239.6%
Beginning Operations Fund Balance	4,844,696	4,543,740	300,956	6.6%
Ending Fund Balance From Operations	\$ 4,424,603	\$ 4,844,696	\$ (420,094)	8.7%

Balance Sheet
Service Center Funds - Client Services

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,032,600	\$ 175,135	\$ 857,465	489.6%
Total Current Assets	1,032,600	175,135	857,465	489.6%
Non-Current Assets				
Fixed Assets	16,093	16,092	1	0.0%
Accumulated Depreciation	(13,047)	(11,523)	(1,524)	13.2%
Total Non-Current Assets	3,046	4,569	(1,523)	33.3%
Total Assets	\$ 1,035,646	\$ 179,704	\$ 855,942	476.3%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 3,153	\$ 1,401	\$ 1,752	125.1%
Compensated Absence Liability	89,355	76,441	12,914	16.9%
Total Current Liabilities	92,508	77,842	14,666	18.8%
Non-Current Liabilities				
Compensated Absence Liability	32,018	66,444	(34,426)	51.8%
Fund Balance	911,120	35,418	875,702	2472.5%
Total Liabilities and Fund Balance	\$ 1,035,646	\$ 179,704	\$ 855,942	476.3%
Working Capital				
Current Assets	\$ 1,032,600	\$ 175,135	\$ 857,465	489.6%
Less: Current Liabilities	92,508	77,842	14,666	18.8%
End of Period Working Capital	\$ 940,092	\$ 97,293	\$ 842,799	866.2%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 47,895	\$ 2,155	\$ 45,740	2122.5%
Other Revenue	-	-	-	-
Internal Sales	2,236,988	2,092,944	144,044	6.9%
Total Revenue	2,284,883	2,095,099	189,784	9.1%
Expense				
Total Salaries and OPE	1,822,266	2,151,783	(329,517)	15.3%
Service and Supplies	83,446	62,553	20,893	33.4%
Depreciation	1,523	1,523	-	0.0%
Total Expense	1,907,235	2,215,859	(308,624)	13.9%
Net Change From Operations	377,648	(120,760)	498,408	412.7%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In/(Out)	498,054	92,296	405,758	439.6%
Net Increase (Decrease) in Fund Balance	875,702	(28,464)	904,166	3176.5%
Beginning Operations Fund Balance	35,418	63,882	(28,464)	44.6%
Ending Fund Balance From Operations	\$ 911,120	\$ 35,418	\$ 875,702	2472.5%

Balance Sheet

Service Center Funds - Miscellaneous

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 2,666,852	\$ 1,104,775	\$ 1,562,077	141.4%
Accounts Receivable	65,860	64,118	1,742	2.7%
Inventories	168,285	225,367	(57,082)	25.3%
Prepaid Expenses	251,459	313,243	(61,784)	19.7%
Total Current Assets	3,152,456	1,707,503	1,444,953	84.6%
Non-Current Assets				
Fixed Assets	1,090,806	1,043,199	47,607	4.6%
Accumulated Depreciation	(931,386)	(901,920)	(29,466)	3.3%
Total Non-Current Assets	159,420	141,279	18,141	12.8%
Total Assets	\$ 3,311,876	\$ 1,848,782	\$ 1,463,094	79.1%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 207,368	\$ 246,619	\$ (39,251)	15.9%
Compensated Absence Liability	211,147	118,268	92,879	78.5%
Deferred Income	16,371	18,207	(1,836)	10.1%
Total Current Liabilities	434,886	383,094	51,792	13.5%
Non-Current Liabilities				
Compensated Absence Liability	75,658	102,802	(27,144)	26.4%
Fund Balance	2,801,332	1,362,886	1,438,446	105.5%
Total Liabilities and Fund Balance	\$ 3,311,876	\$ 1,848,782	\$ 1,463,094	79.1%
Working Capital				
Current Assets	\$ 3,152,456	\$ 1,707,503	\$ 1,444,953	84.6%
Less: Current Liabilities	434,886	383,094	51,792	13.5%
End of Period Working Capital	\$ 2,717,570	\$ 1,324,409	\$ 1,393,161	105.2%

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

For the Twelve Months Ending June 30,	2022	2021	Increase (Decrease)	% Change
Revenue				
Enrollment Fees	\$ -	\$ -	\$ -	-
Interest Revenue	4,801	5,207	(406)	7.8%
Sales and Service Revenue	1,100,748	926,037	174,711	18.9%
Other Revenue	-	38,545	(38,545)	-
Internal Sales	8,248,329	6,900,988	1,347,341	19.5%
Total Revenue	9,353,878	7,870,777	1,483,101	18.8%
Expense				
Total Salaries and OPE	5,111,803	4,880,885	230,918	4.7%
Service and Supplies	2,725,722	2,889,871	(164,149)	5.7%
Depreciation	43,963	54,190	(10,227)	18.9%
Total Expense	7,881,488	7,824,946	56,542	0.7%
Net Change From Operations	1,472,390	45,831	1,426,559	3112.7%
Fixed Asset Disposal Gain/(Loss)	-	(22,505)	22,505	-
Transfers In	799,400	786,535	12,865	1.6%
Transfers Out	(833,594)	(2,160,390)	1,326,796	61.4%
Net Increase (Decrease) in Fund Balance	1,438,196	(1,350,529)	2,788,725	206.5%
Beginning Operations Fund Balance	1,362,886	2,695,604	(1,332,718)	49.4%
NIP Change in Fixed Assets	250	17,811	(17,561)	98.6%
Due from Other Funds	-	-	-	-
Ending Fund Balance From Operations	\$ 2,801,332	\$ 1,362,886	\$ 1,438,446	105.5%
	(1.58)	(0.50)		

Fiscal year ending June 30, 2022



Designated Operations

	Fiscal Year 2022			Fiscal Year 2021		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Shared Services Enterprise	\$ 3,466,325	\$ 3,583,143	\$ (116,819)	\$ 3,187,663	\$ 3,766,335	\$ (578,671)
Extension	462,255	296,375	165,880	280,304	283,264	(2,960)
Health & Human Sciences Outreach	2,702,839	2,508,552	194,287	2,551,919	2,260,674	291,245
College of Agricultural Sciences	6,629,077	7,121,857	(492,780)	7,551,858	7,198,022	353,836
Ecampus Non-cred courses & workshops	812,861	1,283,970	(471,109)	812,529	993,862	(181,333)
College-Earth, Ocean & Atmosphc Sci	672,513	662,545	9,968	624,763	506,586	118,177
International Study Abroad Programs	379,405	357,196	22,209	3,655	21,749	(18,094)
College of Forestry	964,471	1,018,425	(53,953)	798,017	767,668	30,349
College of Engineering	695,188	642,139	53,049	562,303	471,723	90,580
OSU Press	667,525	537,786	129,739	534,205	436,256	97,949
Student Affairs	207,848	314,397	(106,550)	133,762	102,279	31,484
College of Liberal Arts	87,890	91,682	(3,792)	70,816	91,922	(21,107)
Research	353,210	453,692	(100,482)	142,374	(177,689)	320,063
Public University Fund Management	216,734	217,686	(952)	200,660	204,635	(3,975)
College of Science	225,806	210,519	15,287	108,640	110,951	(2,311)
Enrollment Management	123,771	84,552	39,219	100,053	121,372	(21,319)
College of Pharmacy	88,876	145,295	(56,419)	122,105	62,185	59,921
College of Business	33,550	44,387	(10,837)	23,900	49,746	(25,847)
Cascades	121,658	118,976	2,682	106,630	58,215	48,415
Extension & Engagement	834,046	267,826	566,220	34,300	32,583	1,717
Miscellaneous	(40,200)	13,374	(53,574)	219,065	399,046	(179,981)
	\$ 19,705,650	\$ 19,974,376	\$ (268,726)	\$ 18,169,521	\$ 17,761,385	\$ 408,136

Fiscal year ending June 30, 2022



Gift Fund Expenditures by Unit

	Fiscal Year 2022	Fiscal Year 2021
Scholarships (various units)	\$ 20,662,494	\$ 20,354,006
College of Forestry	5,772,788	14,237,910
Athletics	9,785,174	5,950,386
College of Engineering	6,723,958	6,021,140
College of Agricultural Sciences	5,668,342	5,182,425
College of Business	1,493,022	981,890
Research Centers & Institutes	911,448	1,656,540
College of Health & Human Sciences	1,156,370	1,238,921
College of Science	1,794,530	1,177,315
College of Liberal Arts	1,011,668	908,218
College of Veterinary Medicine	961,115	1,311,730
Executive Office	380,438	665,344
College-Ocean, Earth & Atmosphc Sci	454,179	398,376
Miscellaneous	1,368,438	810,864
Cascades	354,947	272,904
University Libraries	-	387,639
University Relations & Marketing	108,089	133,304
Extension	643,773	489,897
Student Affairs	399,879	161,083
Academic Affairs	376,666	18,954
College of Pharmacy	34,501	52,763
Information Services	502	723,329
Faculty Affairs	1,362	1,300
	<u>\$ 60,063,681</u>	<u>\$ 63,136,239</u>

Externally Funded Expenditures

	Fiscal Year 2022	Fiscal Year 2021
College-Ocean, Earth & Atmosph Sci	\$ 82,608,250	\$ 92,329,034
College of Engineering	50,900,999	48,597,688
College of Agricultural Sciences	44,233,702	44,626,009
Federal & State Financial Aid	92,469,264	69,817,383
Research Centers & Institutes	26,704,827	23,171,487
College of Health & Human Sciences	20,324,075	19,126,513
College of Science	16,144,554	13,113,478
College of Forestry	12,071,039	11,912,518
Agriculture Experiment Stations	15,088,607	12,801,504
Scholarships/Fellowships/Work Study	7,336,884	6,814,736
College of Pharmacy	8,683,938	7,720,853
Enrollment Management	2,364,345	3,438,192
College of Veterinary Medicine	2,543,711	3,472,333
College of Liberal Arts	1,621,393	1,337,006
Academic Affairs	(92,844)	558,040
Cascades Campus	2,894,172	2,865,245
Finance & Administration	1,539,284	920,165
Extension	1,088,410	1,817,792
College of Education	1,323,369	1,380,404
Faculty Affairs	-	-
Graduate School	234,985	148,610
Executive Office	284,572	271,473
Student Centers & Activities	2,369,103	1,440,984
Miscellaneous	597,052	655,449
College of Business	252,804	131,476
University Libraries	(17,512)	44,921
Institutional Management	(3,788,249)	(1,657,298)
	<u>\$ 389,780,735</u>	<u>\$ 366,855,993</u>

Royalty Funds

Fiscal Years 2022-2021

	Fiscal Year 2022			Fiscal Year 2021		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Relations and Marketing	\$ 539,325	\$ 539,325	\$ -	\$ 424,846	\$ 424,837	\$ 9
Research Centers and Institutes	3,886,816	3,872,772	14,043	2,888,105	2,622,541	265,564
College of Agricultural Sciences	1,661,789	1,493,567	168,222	1,314,558	1,002,072	312,486
Information Services	189,057	148,138	40,919	263,643	147,777	115,866
College of Forestry	57	-	57	158	6,667	(6,509)
College of Science	617,264	617,264	-	8,071	8,071	-
College of Engineering	375,839	453,450	(77,611)	404,235	489,667	(85,432)
College of Pharmacy	260,260	260,260	0	110,459	110,421	37
Institutional Management	4,253	37,914	(33,661)	5,319	69,858	(64,539)
Miscellaneous	45,770	42,471	3,299	49,231	333,239	(284,007)
	\$ 7,580,430	\$ 7,465,160	\$ 115,269	\$ 5,468,625	\$ 5,215,151	\$ 253,474

Report of Obligations and Debt Service (000's)

Debt Obligation (Principal)

Date	Contracts Payable	SELP	Revenue Bonds
6/30/22	\$ 268,125	\$ 9,049	\$ 622,789
6/30/23	254,557	8,256	622,422
6/30/24	237,565	7,438	622,055
6/30/25	220,453	6,586	621,688
6/30/26	220,886	5,699	621,332
6/30/27	186,083	4,774	620,955

Includes revenue bor

Debt Service (Principal & Interest)

Fiscal Year	Contracts Payable	SELP	Revenue Bonds
6/30/22	\$ 18,070	\$ 1,163	\$ 23,429
6/30/23	21,877	1,163	23,063
6/30/24	24,796	1,163	23,430
6/30/25	24,484	1,163	23,063
6/30/26	24,535	1,163	32,429
Thereafter	250,371	6,515	1,193,661
Total	\$ 364,133	\$ 12,330	\$ 1,319,075

Pay off date	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
University

Office of Budget & Resource Planning
Oregon State University
204 Kerr Administration Building
Corvallis, OR 97331
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