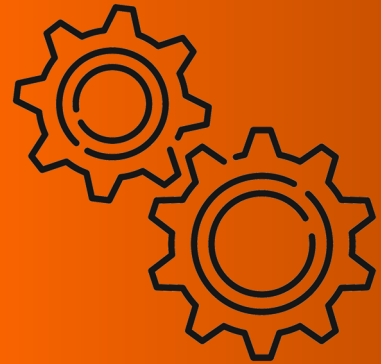


OFFICE OF BUDGET & RESOURCE PLANNING

FISCAL YEAR 2020

MANAGEMENT REPORTS

ENDING JUNE 30, 2020



Oregon State
University

Oregon State University

Financial Results for the Fiscal Year 2020

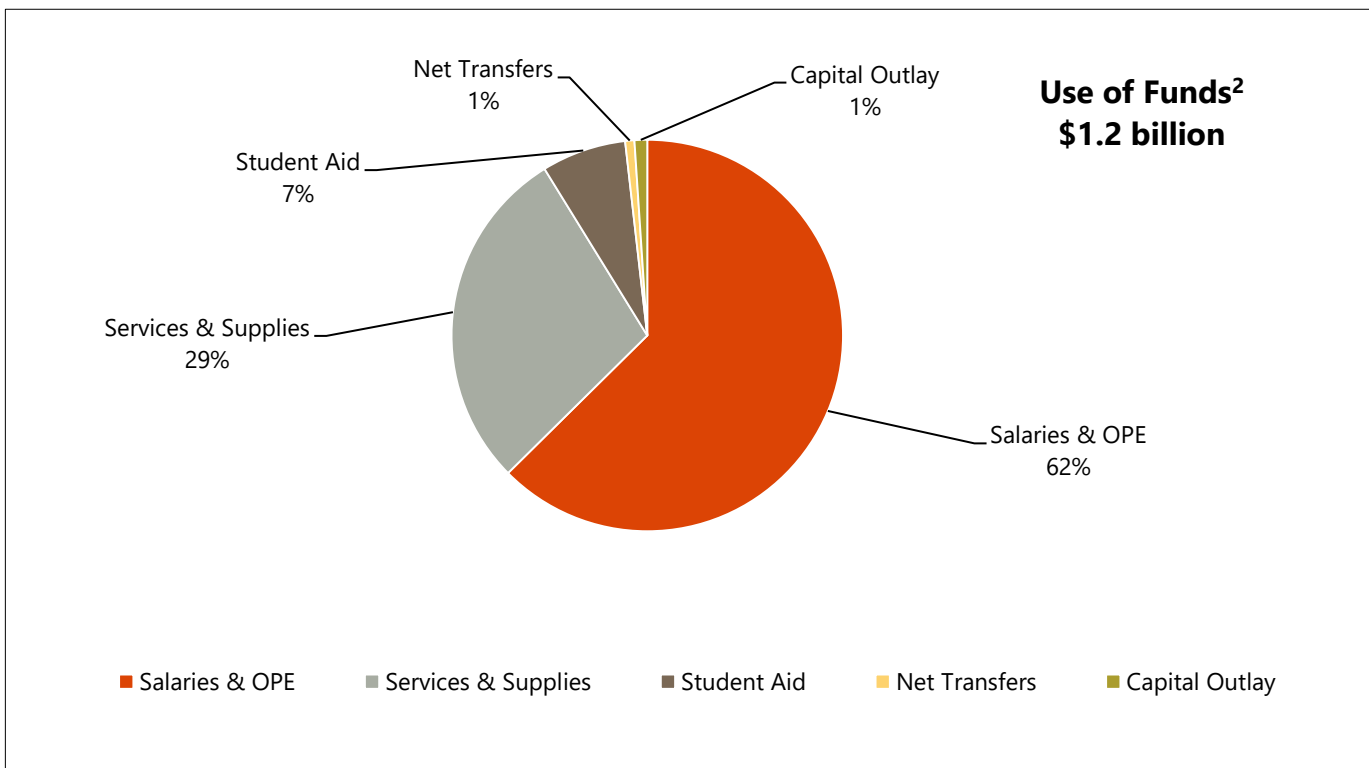
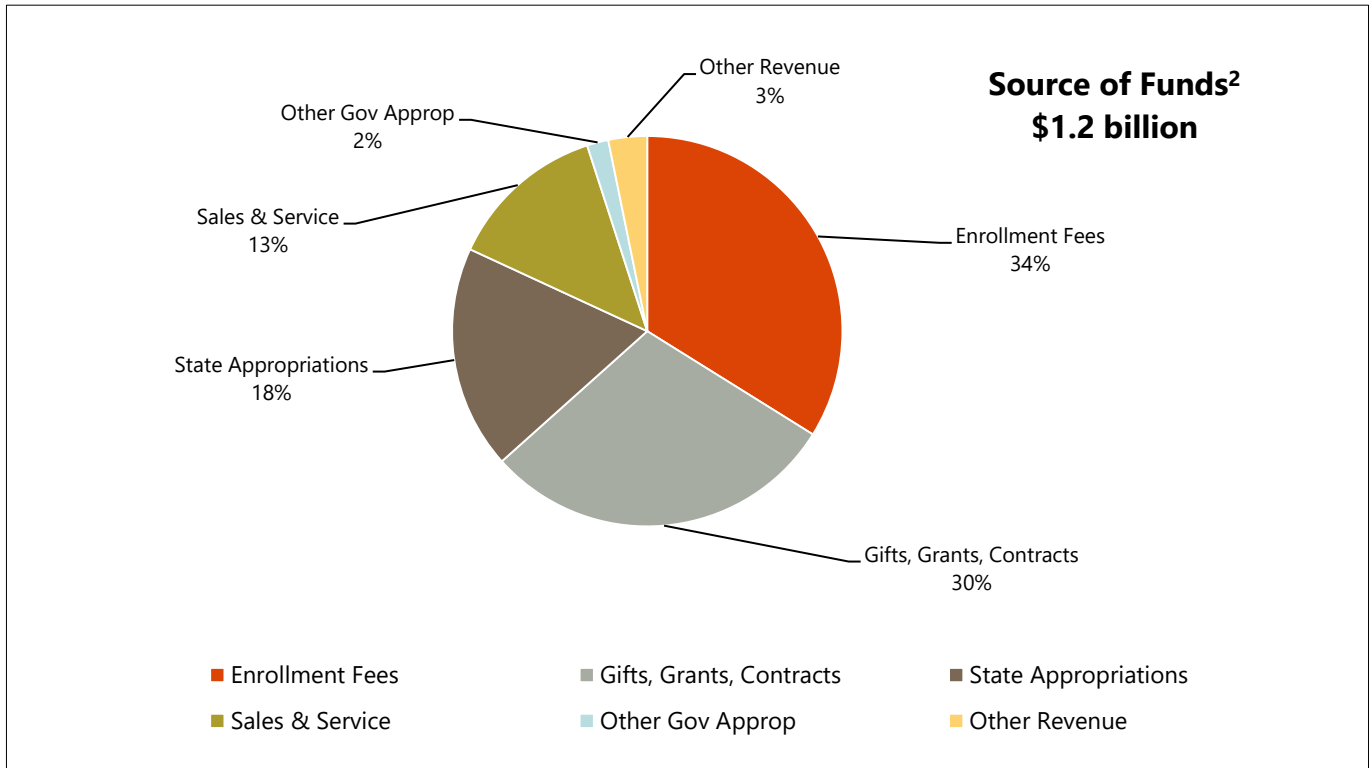


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The following unaudited financial statements have been prepared for internal management purposes, providing a summary of all operating funds and detailing information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Operations, Service Center Operations, and the inclusion of Supplemental Schedules. The report includes fiscal year 2020 balance sheets, operating and cash flow statements, and comparisons with results for fiscal year ending June 30, 2019.

Sources & Uses of Funds¹



¹ Plant funds not included

² Estimated interfund transactions eliminated

Operating Funds¹
Summary Balance Sheet
 Fiscal Years 2020 and 2019
 (in thousands)

FY2020	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
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
Total Assets	152,474	42,462	456,920	13,154	5,944	10,284	63,673	744,911
Current Liabilities	60,488	11,606	20,963	2,202	1,580	960	48,318	146,118
Non-Current Liabilities	12,793	1,477	309,810	514	-	288	1,636	326,518
Fund Balance	79,193	29,379	126,146	10,438	4,365	9,036	13,718	272,275
Total Liabilities & Fund Balance	\$ 152,474	\$ 42,462	\$ 456,920	\$ 13,154	\$ 5,944	\$ 10,284	\$ 63,673	\$ 744,911

FY2019								
Current Assets	\$ 134,500	\$ 31,010	\$ 18,880	\$ 11,170	\$ 7,593	\$ 9,350	\$ 64,662	\$ 277,165
Non-Current Assets	(954)	-	443,082	5,659	28	-	-	448,768
Total Assets	134,499	31,010	461,962	16,829	7,620	9,350	64,662	725,932
Current Liabilities	57,687	14,338	22,170	3,855	1,838	1,074	49,954	150,916
Non-Current Liabilities	3,240	850	302,602	841	-	180	1,001	308,714
Fund Balance	73,572	15,822	137,190	12,133	5,783	8,095	13,707	266,302
Total Liabilities & Fund Balance	\$ 134,499	\$ 31,010	\$ 461,962	\$ 16,829	\$ 7,620	\$ 9,350	\$ 64,662	\$ 725,932

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 2020 and 2019
(in thousands)

FY2020	Education & General	Statewide Public Services³	Auxiliary Enterprises	Service Center Departments	Designated Operations	Royalty Funds	Restricted Funds	Total²
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	15,821	137,190	12,133	5,783	8,095	13,707	266,302
Fund Additions (Deductions)	-	-	4,342	80	-	-	(80)	4,342
Ending Fund Balance	\$ 79,193	\$ 29,378	\$ 126,146	\$ 10,438	\$ 4,365	\$ 9,036	\$ 13,719	\$ 272,274

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

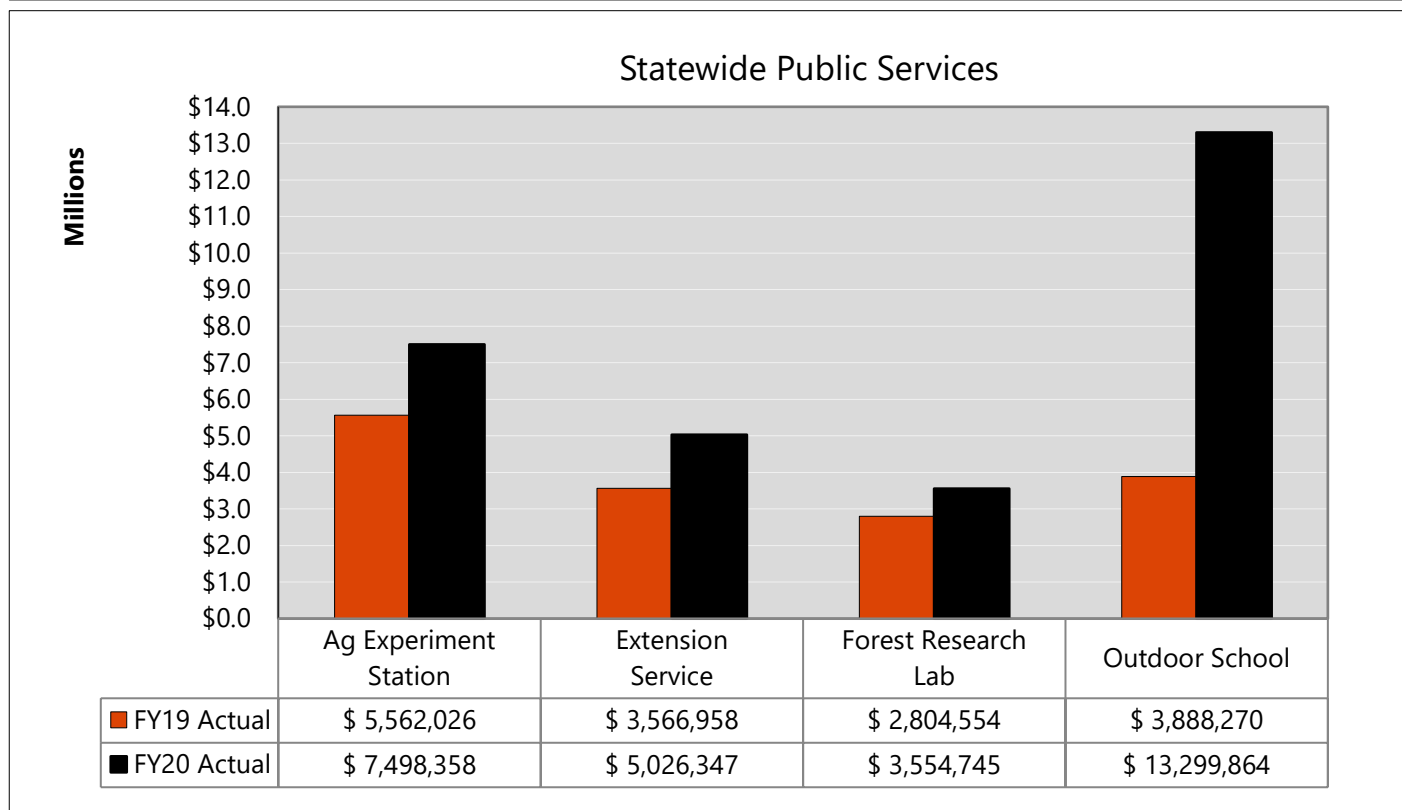
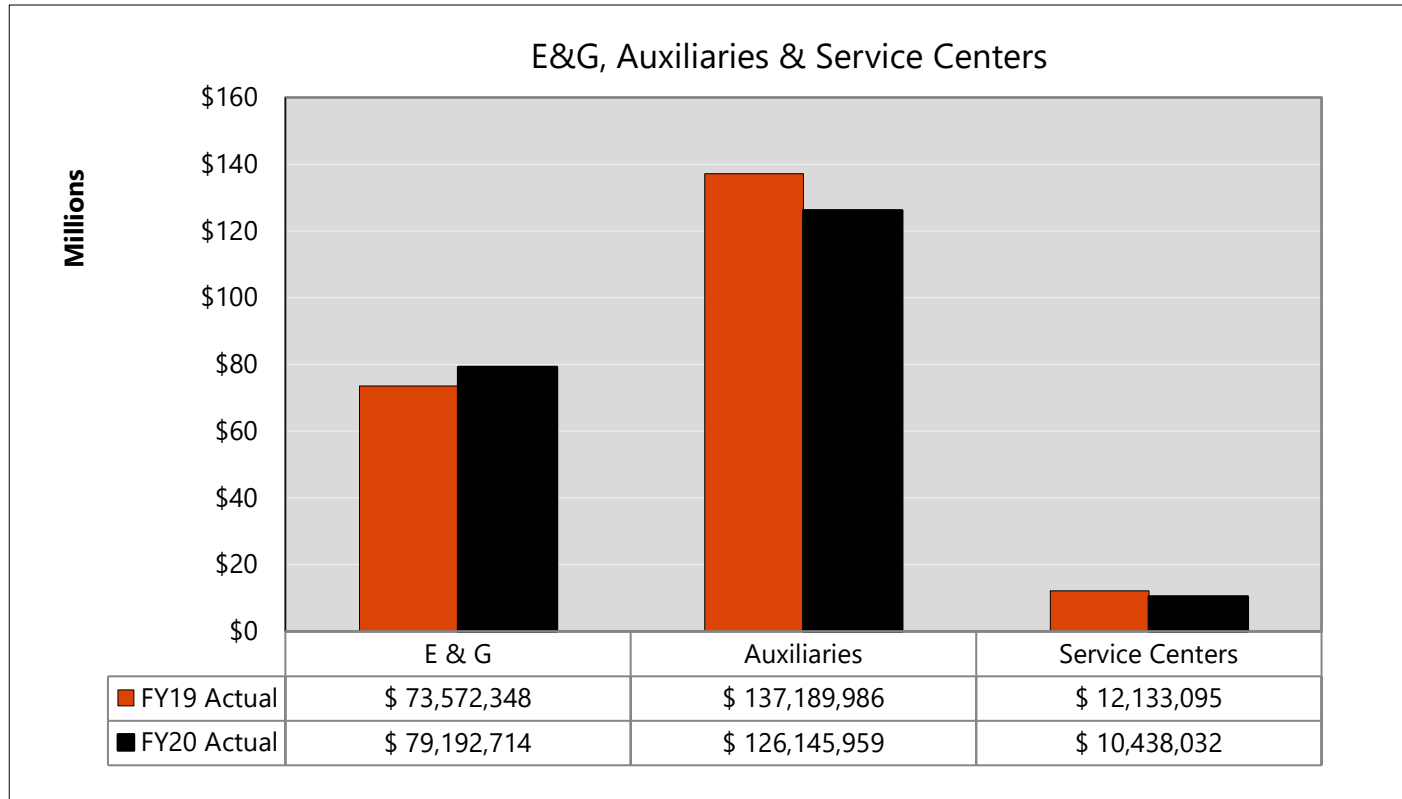
¹ Plant Funds not included.

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 2019 and 2020



Balance Sheet

Education and General Funds

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 99,942,075	\$ 83,782,207	\$ 16,159,868	19.3%
Accounts Receivable	47,652,464	45,219,980	2,432,484	5.4%
Allowance for Doubtful Accounts	(7,702,841)	(6,925,300)	(777,541)	11.2%
Inventories	967,028	911,783	55,245	6.1%
Prepaid Expenses and Deferred Charges	7,835,404	8,284,923	(449,520)	5.4%
Due from Other Funds	3,779,776	3,226,418	553,358	17.2%
Accumulated Depreciation	-	(954)	954	-
Total Assets	\$ 152,473,905	\$ 134,499,058	\$ 17,974,847	13.4%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 10,151,507	\$ 10,061,177	\$ 90,330	0.9%
Salaries and Wages Payable	2,052,844	2,115,376	(62,531)	3.0%
Compensated Absence Liability	13,927,691	13,806,459	121,233	0.9%
Deposits	270,764	278,191	(7,427)	2.7%
Deferred Revenues	34,085,505	31,396,949	2,688,556	8.6%
Due to Other Funds	-	28,560	(28,560)	-
Total Current Liabilities	60,488,311	57,686,711	2,801,601	4.9%
Non-Current Liabilities				
Compensated Absence Liability	5,722,013	3,239,999	2,482,013	76.6%
FICA Deferred	7,070,868	-	7,070,868	-
Total Liabilities	73,281,191	60,926,710	12,354,481	20.3%
Fund Balance	79,192,713	73,572,347	5,620,366	7.6%
Total Liabilities and Fund Balance	\$ 152,473,905	\$ 134,499,058	\$ 17,974,847	13.4%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds

For the Twelve Months Ending June 30, 2020 and 2019

	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 441,286,119	\$ 421,774,551	\$ 19,511,568	4.6%
Fee Remissions	(46,160,336)	(42,746,331)	(3,414,005)	8.0%
State Appropriations	147,584,433	136,759,535	10,824,898	7.9%
F&A Rate Recovery	42,519,344	41,471,387	1,047,958	2.5%
Interest Revenues	10,410,259	6,902,511	3,507,748	50.8%
Sales and Services	19,745,421	19,565,278	180,143	0.9%
Other Revenues	4,132,680	3,974,460	158,220	4.0%
Total Revenues	619,517,919	587,701,391	31,816,528	5.4%
Expenses				
Total Salaries and OPE	471,815,847	450,150,933	21,664,914	4.8%
Service and Supplies	116,646,926	114,122,133	2,524,793	2.2%
Capital Outlay	7,529,763	9,994,979	(2,465,216)	24.7%
Depreciation	(954)	954	(1,907)	200.0%
Student Aid	1,948,792	1,706,882	241,909	14.2%
Total Expenses	597,940,374	575,975,880	21,964,494	3.8%
Net Change From Operations	21,577,545	11,725,511	9,852,034	84.0%
Transfers In	162,382,813	154,343,777	8,039,036	5.2%
Transfers Out	(178,339,993)	(176,891,689)	(1,448,304)	0.8%
Net Increase (Decrease) in Fund Balance	5,620,366	(10,822,400)	16,442,766	151.9%
Beginning Fund Balance	73,572,347	84,394,747	(10,822,400)	12.8%
Ending Fund Balance	\$ 79,192,712	\$ 73,572,347	\$ 5,620,366	7.6%

Statement of Cash Flows
Education and General Funds
 For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019 **\$ 83,782,207**

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

	June 2019	June 2020	Change
Assets			
Accounts Receivable (Net)	\$ 38,294,680	\$ 39,949,623	\$ (1,654,943)
Inventories	911,783	967,028	(55,245)
Prepaid Expenses and Deferred Charges	8,284,923	7,835,404	449,520
Due From Other Funds	3,226,418	3,779,776	(553,358)
Accumulated Depreciation	(954)	-	(954)
Liabilities			
Accounts Payable	10,061,177	10,151,507	90,330
Salaries and Wages Payable	2,115,376	2,052,844	(62,531)
Compensated Absence Liabilities (Long/Short)	17,046,458	19,649,704	2,603,246
Deposits	278,191	270,764	(7,427)
Due to Other Funds	28,560	-	(28,560)
Deferred Revenues	31,396,949	34,085,505	2,688,556
FICA Deferred	-	7,070,868	7,070,868
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			10,539,502

Cash Provided (Used) by Operating Activities

Revenues	
Enrollment Fees	\$ 441,286,119
Fee Remissions	(46,160,336)
State Appropriations	147,584,433
F&A Rate Recovery	42,519,344
Interest Income	10,410,259
Sales and Services	19,745,421
Other Revenue	4,132,680
Expenses	
Total Salaries and OPE	(471,815,847)
Service and Supplies	(116,646,926)
Capital Outlay	(7,529,763)
Depreciation	954
Student Aid	(1,948,792)
Net Transfers	(15,957,179)
Total Cash Provided (Used) by Operating Activities	5,620,366
Ending Cash as of June 30, 2020	\$ 99,942,075

Balance Sheet
Education and General Funds - Corvallis

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 97,921,170	\$ 81,566,903	\$ 16,354,268	20.1%
Accounts Receivable	46,853,241	44,484,378	2,368,864	5.3%
Allowance for Doubtful Accounts	(7,571,560)	(6,810,053)	(761,506)	11.2%
Inventories	967,028	911,783	55,245	6.1%
Prepaid Expenses and Deferred Charges	7,835,404	8,284,560	(449,157)	5.4%
Due from Other Funds	3,779,776	3,226,418	553,358	17.2%
Total Assets	\$ 149,785,059	\$ 131,663,988	\$ 18,121,072	13.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 10,124,151	\$ 9,915,462	\$ 208,689	2.1%
Salaries and Wages Payable	2,052,844	2,115,376	(62,531)	3.0%
Compensated Absence Liability	13,927,691	13,806,459	121,233	0.9%
Deposits	270,764	278,191	(7,427)	2.7%
Deferred Revenues	33,169,371	30,472,704	2,696,667	8.8%
Due to Other Funds	-	28,560	(28,560)	-
Total Current Liabilities	59,544,821	56,616,750	2,928,071	5.2%
Non-Current Liabilities				
Compensated Absence Liability	5,722,013	3,239,999	2,482,013	76.6%
FICA Deferred	7,070,868	-	7,070,868	-
Total Liabilities	72,337,702	59,856,750	12,480,952	20.9%
Fund Balance	77,447,357	71,807,238	5,640,120	7.9%
Total Liabilities and Fund Balance	\$ 149,785,059	\$ 131,663,988	\$ 18,121,072	13.8%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Corvallis

For the Twelve Months Ending June 30, 2020 and 2019

	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 430,154,621	\$ 411,728,031	\$ 18,426,590	4.5%
Fee Remissions	(45,580,092)	(42,316,969)	(3,263,123)	7.7%
State Appropriations	139,821,266	129,419,130	10,402,136	8.0%
F&A Rate Recovery	42,519,344	41,471,387	1,047,958	2.5%
Interest Revenues	10,409,820	6,871,505	3,538,314	51.5%
Sales and Services	19,567,412	19,487,832	79,580	0.4%
Other Revenues	3,952,752	3,846,007	106,745	2.8%
Total Revenues	600,845,122	570,506,922	30,338,200	5.3%
Expenses				
Total Salaries and OPE	456,167,869	436,062,048	20,105,821	4.6%
Service and Supplies	113,180,104	110,618,472	2,561,632	2.3%
Capital Outlay	7,491,853	9,930,118	(2,438,265)	24.6%
Student Aid	1,883,963	1,706,882	177,080	10.4%
Total Expenses	578,723,788	558,317,520	20,406,268	3.7%
Net Change From Operations	22,121,334	12,189,402	9,931,932	81.5%
Transfers In	161,073,198	153,864,030	7,209,168	4.7%
Transfers Out	(177,554,412)	(176,490,603)	(1,063,810)	0.6%
Net Increase (Decrease) in Fund Balance	5,640,120	(10,437,171)	16,077,291	154.0%
Beginning Fund Balance	71,807,238	82,244,409	(10,437,171)	12.7%
Ending Fund Balance	\$ 77,447,357	\$ 71,807,238	\$ 5,640,120	7.9%

Statement of Cash Flows
Education and General Funds - Corvallis

For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019

\$ 81,566,903**Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2019	June 2020	Change
Assets			
Accounts Receivable (Net)	\$ 37,674,324	\$ 39,281,682	\$ (1,607,358)
Inventories	911,783	967,028	(55,245)
Prepaid Expenses & Deferred Charges	8,284,560	7,835,404	449,157
Due From Other Funds	3,226,418	3,779,776	(553,358)
Liabilities			
Accounts Payable	9,915,462	10,124,151	208,689
Salaries and Wages Payable	2,115,376	2,052,844	(62,531)
Compensated Absence Liabilities (Long/Short)	17,046,458	19,649,704	2,603,246
Deposits	278,191	270,764	(7,427)
Due to Other Funds	30,472,704	33,169,371	2,696,667
Deferred Revenues	28,560	-	(28,560)
FICA Deferred	-	7,070,868	7,070,868

Total Net Cash Provided (Used) by Changes in Assets and Liabilities10,714,148**Cash Provided (Used) by Operating Activities**

Revenues	
Enrollment Fees	\$ 430,154,621
Fee Remissions	(45,580,092)
State Appropriations	139,821,266
F&A Rate Recovery	42,519,344
Interest Income	10,409,820
Sales and Services	19,567,412
Other Revenue	3,952,752
Expenses	
Total Salaries and OPE	(456,167,869)
Service and Supplies	(113,180,104)
Capital Outlay	(7,491,853)
Student Aid	(1,883,963)
Net Transfers	(16,481,214)

Total Cash Provided (Used) by Operating Activities5,640,120

Ending Cash as of June 30, 2020

\$ 97,921,170

Balance Sheet
Education and General Funds - Cascades

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 2,020,904	\$ 2,215,304	\$ (194,400)	8.8%
Accounts Receivable	799,222.8	735,603	63,620	8.6%
Allowance for Doubtful Accounts	(131,282)	(115,247)	(16,035)	13.9%
Prepaid Expenses and Deferred Charges	-	363	(363)	-
Accumulated Depreciation	-	(954)	954	-
Total Assets	\$ 2,688,846	\$ 2,835,069	\$ (146,224)	5.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 27,356	\$ 145,715	\$ (118,359)	81.2%
Deferred Revenues	916,134	924,245	(8,111)	0.9%
Total Liabilities	943,490	1,069,960	(126,470)	11.8%
Fund Balance	1,745,356	1,765,109	(19,753)	1.1%
Total Liabilities and Fund Balance	\$ 2,688,846	\$ 2,835,069	\$ (146,223)	5.2%

Statement of Revenues, Expenses, and Other Changes

Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2020 and 2019

	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 11,131,498	\$ 10,046,521	\$ 1,084,978	10.8%
Fee Remissions	(580,244)	(429,362)	(150,882)	35.1%
State Appropriations	7,763,167	7,340,405	422,762	5.8%
Interest Revenues	439	31,006	(30,567)	98.6%
Sales and Services	178,009	77,446	100,563	129.8%
Other Revenues	179,928	128,453	51,475	40.1%
Total Revenues	18,672,797	17,194,469	1,478,328	8.6%
Expenses				
Total Salaries and OPE	15,647,978	14,088,885	1,559,093	11.1%
Service and Supplies	3,466,822	3,503,661	(36,839)	1.1%
Capital Outlay	37,911	64,861	(26,950)	41.6%
Depreciation	(954)	954	(1,907)	200.0%
Student Aid	64,829	-	64,829	
Total Expenses	19,216,586	17,658,360	1,558,225	8.8%
Net Change From Operations	(543,789)	(463,891)	(79,897)	17.2%
Transfers In	1,309,615	479,748	829,868	173.0%
Transfers Out	(785,580)	(401,086)	(384,495)	95.9%
Net Increase (Decrease) in Fund Balance	(19,754)	(385,229)	365,476	94.9%
Beginning Fund Balance	1,765,109	2,150,338	(385,229)	17.9%
Ending Fund Balance	\$ 1,745,356	\$ 1,765,109	\$ (19,754)	1.1%

Statement of Cash Flows
Education and General Funds - Cascades

For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019 **\$ 2,215,304**

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

	June 2019	June 2020	Change
Assets			
Accounts Receivable (Net)	\$ 620,356	\$ 667,941	\$ (47,586)
Prepaid Expenses and Deferred Charges	363	-	363
Accumulated Depreciation	(954)	-	(954)
Liabilities			
Accounts Payable	145,715	27,356	(118,359)
Deferred Revenues	924,245	916,134	(8,111)
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			(174,646)

Cash Provided (Used) by Operating Activities

Revenues		
Enrollment Fees		\$ 11,131,498
Fee Remissions		(580,244)
State Appropriations		7,763,167
Interest Income		439
Sales and Services		178,009
Other Revenue		179,928
Expenses		
Total Salaries and OPE		(15,647,978)
Service and Supplies		(3,466,822)
Capital Outlay		(37,911)
Depreciation		954
Student Aid		(64,829)
Net Transfers		524,035
Total Cash Provided (Used) by Operating Activities		(19,754)
Ending Cash as of June 30, 2020		\$ 2,020,904

Balance Sheet
Statewide Operations
Agricultural Experiment Station

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 8,951,103	\$ 6,037,118	\$ 2,913,985	48.3%
Accounts Receivable	647,895	1,453,541	(805,646)	55.4%
Prepaid Expenses and Deferred Charges	52,516	6,100	46,416	760.9%
Total Assets	\$ 9,651,513	\$ 7,496,760	\$ 2,154,754	28.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 263,526	\$ 192,793	\$ 70,732	36.7%
Compensated Absence Liability	1,339,394	1,405,229	(65,834)	4.7%
Deferred Revenues	(49)	(49)	-	0.0%
Due to Other Funds	-	7,140	(7,140)	-
Total Current Liabilities	1,602,871	1,605,113	(2,242)	0.1%
Non-Current Liabilities				
Compensated Absence Liability	550,284	329,622	220,663	66.9%
Total Liabilities	2,153,155	1,934,734	218,421	11.3%
Fund Balance	7,498,358	5,562,026	1,936,332	34.8%
Total Liabilities and Fund Balance	\$ 9,651,513	\$ 7,496,760	\$ 2,154,753	28.7%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 37,330,091	\$ 33,899,120	\$ 3,430,971	10.1%
Other Governmental Appropriations	4,732,042	3,582,574	1,149,467	32.1%
Interest Revenues	463	370	93	25.2%
Sales and Services	2,372,590	2,628,466	(255,876)	9.7%
Other Revenues	32,015	24,202	7,813	32.3%
Total Revenues	44,467,201	40,134,733	4,332,468	10.8%
Expenses				
Total Salaries and OPE	33,373,134	30,774,148	2,598,986	8.4%
Service and Supplies	8,960,741	8,467,461	493,280	5.8%
Capital Outlay	435,005	390,119	44,886	11.5%
Total Expenses	42,768,880	39,631,728	3,137,152	7.9%
Net Change From Operations	1,698,321	503,005	1,195,316	237.6%
Transfers In	4,190,107	3,286,298	903,809	27.5%
Transfers Out	(3,952,096)	(1,610,619)	(2,341,477)	145.4%
Net Increase (Decrease) in Fund Balance	1,936,332	2,178,684	(242,352)	11.1%
Beginning Fund Balance	5,562,026	3,383,342	2,178,684	64.4%
Ending Fund Balance	\$ 7,498,358	\$ 5,562,026	\$ 1,936,332	34.8%

Statement of Cash Flows
Statewide Operations
Agricultural Experiment Station
For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019 **\$ 6,037,118**

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

	June 2019	June 2020	Change
Assets			
Accounts Receivable	\$ 1,453,541	\$ 647,895	\$ 805,646
Prepaid Expenses and Deferred Charges	6,100	52,516	(46,416)
Liabilities			
Accounts Payable	192,793	263,526	70,732
Liability for Compensated Absences	1,734,850	1,889,678	154,828
Deferred Revenues	(49)	(49)	-
Due to Other Funds	7,140	-	(7,140)

Total Net Cash Provided (Used) by Changes in Assets and Liabilities **977,652**

Cash Provided (Used) by Operating Activities

Revenues	
State Appropriations	\$ 37,330,091
Other Governmental Appropriations	4,732,042
Interest Income	463
Sales and Services	2,372,590
Other Revenue	32,015
Expenses	
Total Salaries and OPE	(33,373,134)
Service and Supplies	(8,960,741)
Capital Outlay	(435,005)
Net Transfers	238,011

Total Cash Provided (Used) by Operating Activities **1,936,332**

Cash as of June 30, 2020 **\$ 8,951,102**

Balance Sheet
Statewide Operations
Extension Service

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 4,462,395	\$ 3,941,067	\$ 521,328	13.2%
Accounts Receivable	3,270,066	2,257,826	1,012,240	44.8%
Inventories	49,961	43,388	6,573	15.1%
Prepaid Expenses and Deferred Charges	84,921	68,437	16,485	24.1%
Total Assets	\$ 7,867,343	\$ 6,310,718	\$ 1,556,625	24.7%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 176,238	\$ 513,073	\$ (336,835)	65.7%
Compensated Absence Liability	1,882,854	1,783,608	99,246	5.6%
Deposits	16,678	19,878	(3,200)	16.1%
Deferred Revenues	(8,336)	8,825	(17,161)	194.5%
Total Current Liabilities	2,067,433	2,325,383	(257,950)	11.1%
Non-Current Liabilities				
Compensated Absence Liability	773,562	418,377	355,185	84.9%
Total Liabilities	2,840,995	2,743,760	97,235	3.5%
Fund Balance	5,026,348	3,566,958	1,459,390	40.9%
Total Liabilities and Fund Balance	\$ 7,867,343	\$ 6,310,718	\$ 1,556,626	24.7%

Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Extension Service

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 27,441,177	\$ 24,335,875	\$ 3,105,302	12.8%
Other Governmental Appropriations	17,058,471	16,837,713	220,758	1.3%
Sales and Services	1,260,867	1,727,736	(466,869)	27.0%
Other Revenues	355,820	379,098	(23,279)	6.1%
Total Revenues	46,116,335	43,280,422	2,835,912	6.6%
Expenses				
Total Salaries and OPE	38,084,168	35,808,140	2,276,028	6.4%
Service and Supplies	7,413,126	8,068,458	(655,332)	8.1%
Capital Outlay	64,257	110,787	(46,530)	42.0%
Total Expenses	45,561,550	43,987,385	1,574,166	3.6%
Net Change From Operations	554,784	(706,962)	1,261,746	178.5%
Transfers In	2,400,926	1,760,345	640,581	36.4%
Transfers Out	(1,496,320)	(1,561,774)	65,454	4.2%
Net Increase (Decrease) in Fund Balance	1,459,390	(508,392)	1,967,782	387.1%
Beginning Fund Balance	3,566,958	4,075,349	(508,392)	12.5%
Ending Fund Balance	\$ 5,026,348	\$ 3,566,958	\$ 1,459,390	40.9%

Statement of Cash Flows

Statewide Operations

Extension Service

For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019**\$ 3,941,067****Net Cash Provided (Used) by Changes in Assets and Liabilities**

	June 2019	June 2020	Change
Assets			
Accounts Receivable	\$ 2,257,826	\$ 3,270,066	\$ (1,012,240)
Inventories	43,388	49,961	(6,573)
Prepaid Expenses and Deferred Charges	68,437	84,921	(16,485)
Liabilities			
Accounts Payable	513,073	176,238	(336,835)
Liability for Compensated Absences	2,201,985	2,656,416	454,431
Deposits	19,878	16,678	(3,200)
Deferred Revenues	8,825	(8,336)	(17,161)
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			(938,062)

Cash Provided (Used) by Operating Activities

Revenue	
State Appropriations	\$ 27,441,177
Other Governmental Appropriations	17,058,471
Sales & Services	1,260,867
Other Revenue	355,820
Expense	
Total Salaries and OPE	(38,084,168)
Service and Supplies	(7,413,126)
Capital Outlay	(64,257)
Net Transfers	904,606
Total Cash Provided (Used) by Operating Activities	1,459,390
Cash as of June 30, 2020	\$ 4,462,396

Balance Sheet
Statewide Operations
Forest Research Laboratory

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 4,033,833	\$ 2,395,213	\$ 1,638,619	68.4%
Accounts Receivable	47,050	986,610	(939,560)	95.2%
Prepaid Expenses and Deferred Charges	7,357	29,704	(22,347)	75.2%
Total Assets	\$ 4,088,240	\$ 3,411,528	\$ 676,712	19.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 8,091	\$ 70,142	\$ (62,051)	88.5%
Compensated Absence Liability	372,403	434,833	(62,430)	14.4%
Total Current Liabilities	380,494	504,976	(124,481)	24.7%
Non-Current Liabilities				
Compensated Absence Liability	153,000	101,998	51,002	50.0%
Total Liabilities	533,495	606,974	(73,479)	12.1%
Fund Balance	3,554,745	2,804,554	750,191	26.7%
Total Liabilities and Fund Balance	\$ 4,088,240	\$ 3,411,528	\$ 676,712	19.8%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
State Appropriations	\$ 5,597,779	\$ 5,214,262	\$ 383,517	7.4%
Other Governmental Appropriations	962,863	1,027,495	(64,632)	6.3%
Transfers From State Agencies	3,188,378	3,442,658	(254,280)	7.4%
Sales & Services	70,874	124,885	(54,012)	43.2%
Other Revenues	157	4,467	(4,309)	96.5%
Total Revenues	9,820,051	9,813,767	6,284	0.1%
Expenses				
Total Salaries and OPE	7,524,949	7,567,439	(42,489)	0.6%
Service and Supplies	1,544,911	1,915,784	(370,872)	19.4%
Capital Outlay	-	20,776	(20,776)	-
Total Expenses	9,069,860	9,503,998	(434,138)	4.6%
Net Change From Operations	750,191	309,769	440,422	142.2%
Transfers In	413,421	5,897,709	(5,484,288)	93.0%
Transfers Out	(413,421)	(5,402,884)	4,989,463	92.3%
Net Increase (Decrease) in Fund Balance	750,191	804,594	(54,403)	6.8%
Beginning Fund Balance	2,804,554	1,999,960	804,594	40.2%
Ending Fund Balance	\$ 3,554,745	\$ 2,804,554	\$ 750,191	26.7%

Statement of Cash Flows
 Statewide Operations
Forest Research Laboratory
 For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019 **\$ 2,395,213**

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

	<u>June 2018</u>	<u>June 2019</u>	<u>Change</u>
Assets			
Accounts Receivable	\$ 986,610	\$ 47,050	\$ 939,560
Prepaid Expenses and Deferred Charges	29,704	7,357	22,347
Liabilities			
Accounts Payable	70,142	8,091	(62,051)
Liability for Compensated Absences	536,831	525,404	<u>(11,428)</u>
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			<u>888,428</u>

Cash Provided (Used) by Operating Activities

Revenue		
State Appropriations	\$ 5,597,779	
Other Governmental Appropriations	962,863	
Transfers From State Agencies	3,188,378	
Sales and Services	70,874	
Other Revenue	157	
Expense		
Total Salaries and OPE	(7,524,949)	
Service and Supplies	(1,544,911)	
Capital Outlay	-	
Net Transfers	<u>-</u>	
Total Cash Provided (Used) by Operating Activities		<u>750,191</u>
Cash as of June 30, 2020		<u><u>\$ 4,033,833</u></u>

Fiscal year ending June 30, 2020



Balance Sheet
Statewide Operations
Outdoor School

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Cash	\$ 20,854,980	\$ 13,769,907	\$ 7,085,073	51.5%
Prepaid Expenses and Deferred Charges	-	20,820	(20,820)	-
Total Assets	\$ 20,854,980	\$ 13,790,727	\$ 7,064,253	51.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 7,555,115	\$ 9,902,458	\$ (2,347,342)	23.7%
Total Current Liabilities	7,555,115	9,902,458	(2,347,342)	23.7%
Non-Current Liabilities				
Total Liabilities	7,555,115	9,902,458	(2,347,342)	23.7%
Fund Balance	13,299,864	3,888,270	9,411,595	242.1%
Total Liabilities and Fund Balance	\$ 20,854,980	\$ 13,790,727	\$ 7,064,253	51.2%

Fiscal year ending June 30, 2020



Statement of Revenues, Expenses, and Other Changes

Statewide Operations

Outdoor School

For the twelve months ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
State Appropriations	\$ 19,150,783	\$ 12,240,000	\$ 6,910,783	56.5%
Total Revenue	\$ 19,150,783	\$ 12,240,000	\$ 6,910,783	56.5%
Expenses				
Total Salaries and OPE	\$ 1,100,932	\$ 889,237	\$ 211,695	23.8%
Service and Supplies	8,638,257	11,541,705	(2,903,448)	25.2%
Total Expenses	9,739,188	12,430,941	(2,691,753)	21.7%
Net Change From Operations	9,411,595	(190,941)	9,602,536	5029.1%
Transfers Out	-	-	-	-
Net Increase (Decrease) in Fund Balance	9,411,595	(190,941)	9,602,536	5029.1%
Beginning Fund Balance	3,888,270	4,079,211	(190,941)	4.7%
Ending Fund Balance	\$ 13,299,864	\$ 3,888,270	\$ 9,411,595	242.1%

Fiscal year ending June 30, 2020



Statement of Cash Flows
Statewide Operations
Outdoor School

For the Twelve Months Ending June 30, 2020

Beginning Cash as of July 1, 2019 **\$ 13,769,907**

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

	<u>June 2019</u>	<u>June 2020</u>	<u>Change</u>
Assets			
Prepaid Expenses and Deferred Charges	\$ 20,820	\$ -	\$ 20,820
Liabilities			
Accounts Payable	9,902,458	7,555,115	(2,347,342)
Total Net Cash Provided (Used) by Changes in Assets and Liabilities			(2,326,522)

Cash Provided (Used) by Operating Activities

Revenue		
State Appropriations		\$ 19,150,783
Expense		
Total Salaries and OPE		(1,100,932)
Service and Supplies		(8,638,257)
Total Cash Provided (Used) by Operating Activities		9,411,595

Cash as of June 30, 2020 **\$ 20,854,980**

Balance Sheet
Auxiliary Funds - University Housing & Dining Services

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 16,945,477	\$ 5,063,119	\$ 11,882,358	234.7%
Accounts Receivable	1,839,903	2,955,306	(1,115,403)	37.7%
Allowance for Doubtful Accounts	(278,158)	(397,086)	118,928	30.0%
Inventories	167,761	268,085	(100,324)	37.4%
Prepaid Expenses	3,300	22,260	(18,960)	85.2%
Total Current Assets	18,678,283	7,911,684	10,766,599	136.1%
Non-Current Assets				
Fixed Assets	224,754,934	217,822,758	6,932,176	3.2%
Accumulated Depreciation	(92,726,051)	(87,481,916)	(5,244,135)	6.0%
Total Non-Current Assets	132,028,883	130,340,843	1,688,041	1.3%
Total Assets	\$ 150,707,167	\$ 138,252,527	\$ 12,454,640	9.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 2,254,941	\$ 2,507,887	\$ (252,946)	10.1%
Compensated Absence Liability	736,562	752,041	(15,479)	2.1%
Deferred Revenues	2,116,599	1,676,162	440,437	26.3%
Deposits	22,046	29,578	(7,532)	25.5%
Current Portion of Premium/Discount	85,769	85,560	208	0.2%
Current Portion of Long-Term Liabilities	4,217,675	3,974,971	242,705	6.1%
Total Current Liabilities	9,433,592	9,026,199	407,393	4.5%
Non-Current Liabilities				
Internal Bank Loan	112,001,822	100,440,340	11,561,483	11.5%
Compensated Absence Liability	302,613	176,405	126,208	71.5%
Premium/Discount	1,216,999	1,302,768	(85,769)	6.6%
Total Non-Current Liabilities	113,521,435	101,919,512	11,601,923	11.4%
Total Liabilities	122,955,027	110,945,712	12,009,315	10.8%
Fund Balance	27,752,140	27,306,814	445,325	1.6%
Total Liabilities and Fund Balance	\$ 150,707,167	\$ 138,252,526	\$ 12,454,641	9.0%
Working Capital				
Current Assets	\$ 18,678,283	\$ 7,911,684	\$ 10,766,599	136.1%
Less: Current Liabilities	9,433,592	9,026,199	(407,393)	4.5%
End of Period Working Capital	\$ 9,244,691	\$ (1,114,516)	\$ 10,359,207	-929.5%

-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,	2020	2019	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 143,841	\$ 122,609	\$ 21,231	17.3%
Sales and Services	43,411,732	57,071,064	(13,659,332)	23.9%
Other Revenue	26,098	31,401	(5,303)	16.9%
Internal Sales	1,543,619	2,190,127	(646,508)	29.5%
Total Revenues	45,125,289	59,415,201	(14,289,912)	24.1%
Expenses				
Total Salaries and OPE	24,297,413	24,907,204	(609,791)	2.4%
Service and Supplies	22,735,034	26,868,129	(4,133,095)	15.4%
Depreciation	5,261,775	4,792,964	468,811	9.8%
Total Expenses	52,294,222	56,568,298	(4,274,075)	7.6%
Net Change From Operations	(7,168,933)	2,846,904	(10,015,837)	351.8%
Fixed Asset Disposal Gain/(Loss)	(90,419)	(1,803)	(88,615)	4913.5%
Transfers In	18,983,849	12,075,577	6,908,272	57.2%
Transfers Out	(10,240,000)	(20,850,000)	10,610,000	50.9%
Net Increase (Decrease) in Fund Balance	1,484,497	(5,929,323)	7,413,821	125.0%
Beginning Operations Fund Balance	27,253,716	24,154,224	3,099,492	12.8%
NIP Change in Fixed Assets	6,965,507	10,516,828	(3,551,322)	33.8%
Fund Additions/Deductions for Internal Loans	(15,864,485)	(1,488,014)	(14,376,472)	966.2%
Ending Fund Balance From Operations	\$ 19,839,235	\$ 27,253,716	\$ (7,414,481)	27.2%
Beginning Plant Fund Balance	53,098	54,765,009	(54,711,910)	99.9%
Plant Revenue - Interest	28,383	24,217	4,166	17.2%
Other Revenue	-	-	-	-
Expenses	(7,100,152)	(10,711,995)	3,611,842	33.7%
Transfers In	14,957,091	8,934,684	6,022,407	67.4%
Transfers Out	(25,515)	(52,958,817)	52,933,301	100.0%
Ending Plant Fund Balance	\$ 7,912,905	\$ 53,098	\$ 7,859,807	14802.4%

Balance Sheet

Auxiliary Funds - Student Centers & Activities/Fee Clearing

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 31,397,609	\$ 31,029,175	\$ 368,434	1.2%
Accounts Receivable	1,447,740	1,332,068	115,672	8.7%
Allowance for Doubtful Accounts	(235,773)	(201,305)	(34,468)	17.1%
Inventories	8,051	18,499	(10,448)	56.5%
Prepaid Expenses and Deferred Charges	10,832	(2,525)	13,357	529.1%
Due From Other Funds	-	35,699	(35,699)	-
Total Current Assets	32,628,459	32,211,611	416,848	1.3%
Non-Current Assets				
Fixed Assets	133,163,376	131,575,728	1,587,648	1.2%
Accumulated Depreciation	(44,073,161)	(40,416,524)	(3,656,637)	9.0%
Total Non-Current Assets	89,090,215	91,159,204	(2,068,989)	2.3%
Total Assets	\$ 121,718,674	\$ 123,370,815	\$ (1,652,141)	1.3%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 436,389	\$ 1,084,385	\$ (647,996)	59.8%
Compensated Absence Liability	406,654	406,788	(134)	0.0%
Deposits	221,590	170,348	51,243	30.1%
Deferred Revenues	1,239,200	1,281,438	(42,238)	3.3%
Current Portion of Long-Term Liabilities	1,696,800	1,603,746	93,054	5.8%
Current Portion of Premium/Discount	33,311	35,896	(2,584)	7.2%
Total Current Liabilities	4,033,945	4,582,601	(548,656)	12.0%
Non-Current Liabilities				
Internal Bank Loan	50,652,898	52,349,698	(1,696,800)	3.2%
Compensated Absence Liability	167,072	95,419	71,652	75.1%
Premium/Discount	161,725	195,036	(33,311)	17.1%
Total Non-Current Liabilities	50,981,695	52,640,153	(1,658,459)	3.2%
Total Liabilities	55,015,639	57,222,754	(2,207,115)	3.9%
Fund Balance	66,703,034	66,148,061	554,973	0.8%
Total Liabilities and Fund Balance	\$ 121,718,674	\$ 123,370,815	\$ (1,652,142)	1.3%
Working Capital				
Current Assets	\$ 32,628,459	\$ 32,211,611	\$ 416,848	1.3%
Current Liabilities	4,033,945	4,582,601	(548,656)	12.0%
End of Period Working Capital	\$ 28,594,514	\$ 27,629,011	\$ 965,504	3.5%

-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,	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 25,989,830	\$ 26,394,764	\$ (404,934)	1.5%
Gifts, Grants and Contracts	-	10,075	(10,075)	-
Interest Income	952,720	740,731	211,989	28.6%
Sales and Services	4,195,644	5,940,495	(1,744,852)	29.4%
Other Revenue	81,893	107,176	(25,283)	23.6%
Internal Sales	518,747	780,223	(261,476)	33.5%
Total Revenues	31,738,833	33,973,465	(2,234,631)	6.6%
Expenses				
Total Salaries and OPE	13,753,597	14,546,039	(792,442)	5.4%
Service and Supplies	11,695,513	12,953,948	(1,258,435)	9.7%
Depreciation	3,674,271	3,727,431	(53,160)	1.4%
Total Expenses	29,123,381	31,227,418	(2,104,036)	6.7%
Net Change From Operations	2,615,452	2,746,047	(130,595)	4.8%
Fixed Asset Disposal Gain/(Loss)	(22,327)	(249,034)	226,707	91.0%
Transfers In - From E&G	33,490	63,060	(29,569)	46.9%
Transfers In - Other	80,778	202,983	(122,205)	60.2%
Transfers Out - Incidental Fee Resources	(2,536,858)	(2,579,527)	42,669	1.7%
Transfers Out - Other	(530,852)	(2,192,894)	1,662,042	75.8%
Net Increase (Decrease) in Fund Balance	(360,316)	(2,009,364)	1,649,048	82.1%
Beginning Operations Fund Balance	59,961,160	60,831,921	(870,761)	1.4%
NIP Change in Fixed Assets	1,496,326	1,138,604	357,722	31.4%
Fund Additions from Other Funds	(2,782,229)	(445,274)	(2,336,955)	524.8%
Fund Deductions to Other Funds	2,782,229	445,274	2,336,955	524.8%
Ending Fund Balance From Operations	\$ 61,097,170	\$ 59,961,160	\$ 1,136,010	1.9%
Beginning Plant Fund Balance	6,186,901	5,561,838	625,063	11.2%
Building Fee	2,983,664	3,057,359	(73,694)	2.4%
Interest Revenue	198,290	148,628	49,662	33.4%
Expenses	(4,213,815)	(4,067,194)	(146,621)	3.6%
Transfers In	530,852	1,680,354	(1,149,502)	68.4%
Transfers Out	(80,028)	(194,084)	114,056	58.8%
Ending Plant Fund Balance	\$ 5,605,864	\$ 6,186,901	\$ (581,037)	9.4%

Balance Sheet

Auxiliary Funds - Athletics

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ (44,994,771)	\$ (40,026,885)	\$ (4,967,886)	12.4%
Accounts Receivable	7,393,341	7,184,486	208,855	2.9%
Allowance for Doubtful Accounts	-	(1)	1	-
Inventories	-	(713)	713	-
Prepaid Expenses and Deferred Charges	233,971	645,738	(411,767)	63.8%
Total Current Assets	(37,367,460)	(32,197,375)	(5,170,085)	16.1%
Non-Current Assets				
Fixed Assets	252,591,076	244,876,385	7,714,692	3.2%
Accumulated Depreciation	(85,839,510)	(79,264,847)	(6,574,663)	8.3%
Total Non-Current Assets	166,751,567	165,611,538	1,140,029	0.7%
Total Assets	\$ 129,384,107	\$ 133,414,163	\$ (4,030,056)	3.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,772,207	\$ 1,423,345	\$ 348,862	24.5%
Contracts Payable	125,178	117,178	-	0.0%
Compensated Absence Liability	787,351	814,939	(27,588)	3.4%
Current Employee Termination Liability	-	86,386	(86,386)	-
Deferred Revenues	4,641,749	5,612,276	(970,528)	17.3%
Current Portion of Premium/Discount	190,842	200,960	(10,118)	5.0%
Current Portion of Long-Term Liabilities	1,221,724	1,150,381	71,343	6.2%
Total Current Liabilities	8,739,052	9,405,467	(674,415)	7.2%
Non-Current Liabilities				
Internal Bank Loan	89,759,347	93,012,802	(3,253,455)	3.5%
Contracts Payable	234,357	597,105	(362,748)	60.8%
Compensated Absence Liability	324,197	191,159	133,039	69.6%
Premium/Discount	1,500,053	1,690,895	(190,842)	11.3%
Total Non-Current Liabilities	91,817,954	95,491,960	(3,674,007)	3.8%
Total Liabilities	100,557,006	104,897,427	(4,348,421)	4.1%
Fund Balance	28,827,102	28,516,736	310,366	1.1%
Total Liabilities and Fund Balance	\$ 129,384,107	\$ 133,414,163	\$ (4,038,056)	3.0%
Working Capital				
Current Assets	\$ (37,367,460)	\$ (32,197,375)	\$ (5,170,085)	16.1%
Less: Current Liabilities	8,739,052	9,405,467	(666,415)	7.1%
End of Period Working Capital	\$ (46,106,512)	\$ (41,602,842)	\$ (4,503,670)	10.8%

-Cash includes cash restricted for plant funds.

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
Gifts, Grants, and Contracts	\$ 45,655	\$ 87,507	\$ (41,852)	47.8%
Interest Income	885,730	872,415	13,315	1.5%
Lottery Proceeds	396,546	453,200	(56,654)	12.5%
Sales and Services	52,155,929	57,418,361	(5,262,431)	9.2%
Other Revenue	1,662,842	1,798,868	(136,025)	7.6%
Internal Sales	12,297	22,816	(10,518)	46.1%
Total Revenues	55,159,000	60,653,166	(5,494,166)	9.1%
Expenses				
Total Salaries and OPE	30,126,296	29,126,322	999,974	3.4%
Service and Supplies	29,341,269	30,684,716	(1,343,447)	4.4%
Student Aid	10,758,344	10,348,703	409,641	4.0%
Depreciation	6,692,898	6,679,255	13,643	0.2%
Total Expenses	76,918,808	76,838,997	79,811	0.1%
Net Change From Operations	(21,759,808)	(16,185,831)	(5,573,977)	34.4%
Fixed Asset Disposal Gain/(Loss)	(309,962)	(150)	(309,812)	207038.4%
Transfers In - Incidental Fees	2,536,858	2,579,527	(42,669)	1.7%
Transfers In - From E&G	7,800,000	8,765,905	(965,905)	11.0%
Transfers In - Other	2,365,027	180,163	2,184,864	1212.7%
Transfers Out	(1,023,215)	(2,304,510)	1,281,295	55.6%
Net Increase (Decrease) in Fund Balance	(10,391,101)	(6,964,896)	(3,426,205)	49.2%
Beginning Operations Fund Balance	27,206,477	26,342,276	864,200	3.3%
NIP Change in Fixed Assets	8,312,036	4,363,244	3,948,792	90.5%
Fund Additions for Internal Loans	6,711,222	5,308,356	1,402,866	26.4%
Fund Deductions for Internal Loans	(3,529,111)	(1,842,505)	(1,686,606)	91.5%
Ending Fund Balance From Operations	\$ 28,309,523	\$ 27,206,477	\$ 1,103,047	4.1%
Beginning Plant Fund Balance	1,310,259	1,121,224.99	189,034	16.9%
Interest Revenues	37,515	25,551	11,965	46.8%
Gift Revenues	12,249,705	6,067,989	6,181,716	101.9%
Expenses	(9,468,664)	(5,279,968)	(4,188,696)	79.3%
Transfers In	2,804,909	3,730,055	(925,146)	24.8%
Transfers Out	(6,416,147)	(4,354,593)	(2,061,554)	47.3%
Ending Plant Fund Balance	\$ 517,578	\$ 1,310,259	\$ (792,681)	60.5%

Balance Sheet

Auxiliary Funds - Student Health Services & CAPS

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 10,514,339	\$ 10,049,422	\$ 464,918	4.6%
Accounts Receivable	1,376,628	1,370,112	6,516	0.5%
Allowance for Doubtful Accounts	(226,212)	(214,656)	(11,556)	5.4%
Prepaid Expenses and Deferred Charges	42,078	59,603	(17,524)	29.4%
Total Current Assets	11,706,833	11,264,481	442,353	3.9%
Non-Current Assets				
Fixed Assets	4,077,644	4,270,815	(193,172)	4.5%
Accumulated Depreciation	(2,390,585)	(2,431,335)	40,749	1.7%
Total Non-Current Assets	1,687,059	1,839,481	(152,422)	8.3%
Total Assets	\$ 13,393,893	\$ 13,103,962	\$ 289,930	2.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 1,369,321	\$ 300,735	\$ 1,068,586	355.3%
Compensated Absence Liability	366,897	334,552	32,345	9.7%
Deferred Revenues	840,982	937,132	(96,150)	10.3%
Total Current Liabilities	2,577,200	1,572,420	1,004,780	63.9%
Non-Current Liabilities				
Compensated Absence Liability	150,738	78,475	72,263	92.1%
Fund Balance	10,665,955	11,453,067	(787,112)	6.9%
Total Liabilities and Fund Balance	\$ 13,393,893	\$ 13,103,962	\$ 289,931	2.2%
Working Capital				
Current Assets	\$ 11,706,833	\$ 11,264,481	\$ 442,353	3.9%
Less: Current Liabilities	2,577,200	1,572,420	1,004,780	63.9%
End of Period Working Capital	\$ 9,129,634	\$ 9,692,061	\$ (562,428)	5.8%

-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,	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 12,675,001	\$ 11,935,902	\$ 739,100	6.2%
Interest Income	372,497	305,468	67,029	21.9%
Sales and Services	8,988,373	8,530,618	457,756	5.4%
Other Revenue	52,265	355,551	(303,286)	85.3%
Internal Sales	23,489	29,350	(5,861)	20.0%
Total Revenues	22,111,625	21,156,889	954,736	4.5%
Expenses				
Total Salaries and OPE	11,914,153	11,590,258	323,896	2.8%
Service and Supplies	10,495,070	9,949,425	545,645	5.5%
Depreciation	152,422	151,259	1,163	0.8%
Total Expenses	22,561,646	21,690,942	870,704	4.0%
Net Change From Operations	(450,020)	(534,053)	84,033	15.7%
Fixed Asset Disposal Gain/(Loss)	-	(1,195)	1,195	-
Transfers In - From E&G	10,000	14,000	(4,000)	28.6%
Transfers In - Other	19,667	2,500	17,167	686.7%
Transfers Out	(475,082)	(152,819)	(322,262)	210.9%
Net Increase (Decrease) in Fund Balance	(895,435)	(671,568)	(223,867)	33.3%
Beginning Operations Fund Balance	11,453,067	12,124,635	(671,568)	5.5%
NIP Change in Fixed Assets	-	-	-	-
Ending Fund Balance From Operations	\$ 10,557,632	\$ 11,453,067	\$ (895,435)	7.8%
Beginning Plant Fund Balance	-	-	-	-
Interest Revenue	2,573	-	2,573	-
Transfers Out	105,750	-	105,750	-
Ending Plant Fund Balance	\$ 108,323	\$ -	\$ 108,323	-

Balance Sheet

Auxiliary Funds - Parking

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 5,391,262	\$ 5,709,678	\$ (318,416)	5.6%
Accounts Receivable	90,416	37,467	52,949	141.3%
Allowance for Doubtful Accounts	(6,200)	(4,431)	(1,769)	39.9%
Prepaid Expenses and Deferred Charges	38,253	-	38,253	-
Total Current Assets	5,513,731	5,742,714	(228,983)	4.0%
Non-Current Assets				
Fixed Assets	28,715,443	28,449,736	265,707	0.9%
Accumulated Depreciation	(13,128,498)	(12,226,433)	(902,065)	7.4%
Total Non-Current Assets	15,586,945	16,223,303	(636,358)	3.9%
Total Assets	\$ 21,100,675	\$ 21,966,017	\$ (865,341)	3.9%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 17,524	\$ 95,858	\$ (78,334)	81.7%
Compensated Absence Liability	37,068	24,229	12,839	53.0%
Current Portion of Premium/Discount	23,766	25,120	(1,355)	5.4%
Current Portion of Long-Term Liabilities	338,868	320,893	17,975	5.6%
Total Current Liabilities	417,225	466,101	(48,876)	10.5%
Non-Current Liabilities				
Internal Bank Loan	5,692,598	6,031,466	(338,868)	5.6%
Premium/Discount	167,678	191,444	(23,766)	12.4%
Compensated Absence Liability	15,229	5,684	9,545	167.9%
Total Non-Current Liabilities	5,875,506	6,228,594	(353,088)	5.7%
Total Liabilities	6,292,731	6,694,695	(401,964)	6.0%
Fund Balance	14,807,944	15,271,322	(463,378)	3.0%
Total Liabilities and Fund Balance	\$ 21,100,675	\$ 21,966,017	\$ (865,342)	3.9%
Working Capital				
Current Assets	\$ 5,513,731	\$ 5,742,714	\$ (228,983)	4.0%
Less: Current Liabilities	417,225	466,101	(48,876)	10.5%
End of Period Working Capital	\$ 5,096,506	\$ 5,276,613	\$ (180,108)	3.4%

-Cash includes cash restricted for plant funds.

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
Interest Revenue	\$ 123,512	\$ 71,363	\$ 52,149	73.1%
Sales and Services	2,796,875	3,906,915	(1,110,040)	28.4%
Other Revenue	8,469	764	7,705	1008.4%
Internal Sales	309,268	372,891	(63,623)	17.1%
Total Revenues	3,238,124	4,351,934	(1,113,810)	25.6%
Expenses				
Total Salaries and OPE	1,334,902	1,207,998	126,904	10.5%
Service and Supplies	1,454,798	1,735,185	(280,387)	16.2%
Depreciation	902,065	884,080	17,985	2.0%
Total Expenses	3,691,765	3,827,264	(135,498)	3.5%
Net Change From Operations	(453,642)	524,670	(978,312)	186.5%
Transfers In	713,131	217,657	495,474	227.6%
Transfers Out	(1,211,359)	(606,282)	(605,077)	99.8%
Net Increase (Decrease) in Fund Balance	(951,870)	136,045	(1,087,915)	799.7%
Beginning Operations Fund Balance	14,835,411	14,565,086	270,325	1.9%
NIP Change in Fixed Assets	257,089	134,281	122,808	91.5%
Ending Fund Balance From Operations	\$ 14,140,630	\$ 14,835,411	\$ (694,781)	4.7%
Beginning Plant Fund Balance	435,911	197,657	238,254	120.5%
Plant Revenue - Interest	4,742	6,190	(1,448)	23.4%
Expenses	(271,568)	(156,561)	(115,007)	73.5%
Transfers In	1,543,764	606,282	937,482	154.6%
Transfers Out	(1,045,536)	(217,657)	(827,879)	380.4%
Ending Plant Fund Balance	\$ 667,314	\$ 435,911	\$ 231,403	53.1%

Balance Sheet

Auxiliary Funds - OSU-Cascades

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 5,685,095	\$ 11,443,303	\$ (5,758,208)	50.3%
Accounts Receivable	13,580,938	1,143,149	12,437,789	1088.0%
Allowance for Doubtful Accounts	(26,415)	(18,646)	(7,769)	41.7%
Inventories	22,009	23,667	(1,658)	7.0%
Prepaid Expenses	11,600	-	11,600	-
Total Current Assets	19,273,228	12,591,474	6,681,754	53.1%
Non-Current Assets				
Fixed Assets	40,336,089	40,303,472	32,617	0.1%
Accumulated Depreciation	(3,461,062)	(2,508,566)	(952,496)	38.0%
Total Non-Current Assets	36,875,027	37,794,906	(919,879)	2.4%
Total Assets	\$ 56,148,255	\$ 50,386,380	\$ 5,761,875	11.4%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 6,952,111	\$ 300,760	\$ 6,651,350	2211.5%
Compensated Absence Liability	29,304	31,454	(2,150)	6.8%
Deferred Income	164,294	157,584	6,710	4.3%
Total Current Liabilities	7,145,709	489,799	6,655,910	1358.9%
Non-Current Liabilities				
Internal Bank Loan	47,423,746	46,216,274	1,207,472	2.6%
Compensated Absence Liability	11,322	7,378	3,944	53.5%
Total Non-Current Liabilities	47,435,067	46,223,652	1,211,416	2.6%
Total Liabilities	54,580,776	46,713,450	7,867,326	16.8%
Fund Balance	1,567,479	3,672,930	(2,105,451)	57.3%
Total Liabilities and Fund Balance	\$ 56,148,255	\$ 50,386,380	\$ 5,761,875	11.4%
Working Capital				
Current Assets	\$ 19,273,228	\$ 12,591,474	\$ 6,681,754	53.1%
Less: Current Liabilities	7,145,709	489,799	6,655,910	1358.9%
End of Period Working Capital	\$ 12,127,520	\$ 12,101,675	\$ 25,844	0.2%

-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,	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 878,342	\$ 917,040	\$ (38,698)	4.2%
Interest Revenue	46,628	41,503	5,126	12.4%
Sales and Services	1,746,873	1,688,022	58,852	3.5%
Other Revenue	20,647	3,000	17,647	588.2%
Internal Sales	678,469	633,272	45,197	7.1%
Total Revenues	3,370,960	3,282,837	88,124	2.7%
Expenses				
Total Salaries and OPE	1,322,695	1,203,700	118,994	9.9%
Service and Supplies	3,604,296	3,461,555	142,741	4.1%
Student Aid	4,000	9,676	(5,676)	58.7%
Depreciation	952,496	955,748	(3,252)	0.3%
Total Expenses	5,883,487	5,630,680	252,807	4.5%
Net Change From Operations	(2,512,527)	(2,347,843)	(164,684)	7.0%
Transfers In	519,651	640,000	(120,349)	18.8%
Transfers Out	(1,455,000)	(640,000)	(815,000)	127.3%
Net Increase (Decrease) in Fund Balance	(3,447,875)	(2,347,843)	(1,100,032)	46.9%
Beginning Operations Fund Balance	(7,031,781)	(4,489,992)	(2,541,789)	56.6%
NIP Change in Fixed Assets	32,617	3,008	29,609	984.4%
Fund Deductions for Internal Loans	(38,605)	(196,954)	158,349	80.4%
Ending Fund Balance From Operations	\$ (10,485,644)	\$ (7,031,781)	\$ (3,453,863)	49.1%
Beginning Plant Fund Balance	10,704,711	694,710	10,010,000	1440.9%
Building Fee	139,464	135,925	3,539	2.6%
Gift Revenue	22,079,571	1,285,305	20,794,267	1617.8%
Interest Revenues	19,070	3,412	15,659	459.0%
Expenses	(22,166,301)	(1,317,287)	(20,849,013)	1582.7%
Transfers In	1,356,529	10,632,382	(9,275,853)	87.2%
Transfers Out	(79,922)	(729,735)	649,814	89.0%
Ending Plant Fund Balance	\$ 12,053,123	\$ 10,704,711	\$ 1,348,412	12.6%

Balance Sheet

Auxiliary Funds - Miscellaneous

As of June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 2,296,768	\$ 3,222,929	\$ (926,161)	28.7%
Accounts Receivable	143,139	190,890	(47,751)	25.0%
Allowance for Doubtful Accounts	(5,831)	(11,449)	5,618	49.1%
Inventories	29,139	85,572	(56,433)	65.9%
Prepaid Expenses and Deferred Charges	29,453	32,205	(2,752)	8.5%
Total Current Assets	2,492,667	3,520,147	(1,027,480)	29.2%
Non-Current Assets				
Fixed Assets	1,537,151	1,528,904	8,247	0.5%
Accumulated Depreciation	(1,449,569)	(1,416,470)	(33,099)	2.3%
Total Non-Current Assets	87,581	112,434	(24,853)	22.1%
Total Assets	\$ 2,580,249	\$ 3,632,581	\$ (1,052,332)	29.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 22,727	\$ 45,953	\$ (23,227)	50.5%
Compensated Absence Liability	67,635	83,602	(15,967)	19.1%
Deposits	6,021	6,061	(40)	0.7%
Deferred Revenues	(231,454)	(34,582)	(196,871)	569.3%
Total Current Liabilities	(135,071)	101,035	(236,105)	233.7%
Non-Current Liabilities				
Compensated Absence Liability	27,905	19,610	8,295	42.3%
Fund Balance	2,687,414	3,511,936	(824,522)	23.5%
Total Liabilities and Fund Balance	\$ 2,580,249	\$ 3,632,581	\$ (1,052,332)	29.0%
Working Capital				
Current Assets	\$ 2,492,667	\$ 3,520,147	\$ (1,027,480)	29.2%
Less: Current Liabilities	(135,071)	101,035	(236,105)	233.7%
End of Period Working Capital	\$ 2,627,738	\$ 3,419,112	\$ (791,374)	23.1%

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

For the Twelve Month Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenues				
Enrollment Fees	\$ 46,156	\$ (38,060)	\$ 84,216	221.3%
Interest Income	20,014	50,642	(30,629)	60.5%
Sales and Services	3,179,602	4,661,908	(1,482,307)	31.8%
Other Revenue	22,827	160	22,667	14166.9%
Internal Sales	374,800	691,707	(316,907)	45.8%
Total Revenues	3,643,399	5,366,358	(1,722,960)	32.1%
Expenses				
Total Salaries and OPE	2,164,243	2,038,132	126,111	6.2%
Service and Supplies	2,335,370	3,247,906	(912,537)	28.1%
Depreciation	33,000	41,337	(8,338)	20.2%
Total Expenses	4,532,613	5,327,376	(794,763)	14.9%
Net Change From Operations	(889,214)	38,983	(928,196)	2381.1%
Transfers In	379,513	3,544,553	(3,165,040)	89.3%
Transfers Out	(314,722)	(6,527,555)	6,212,833	95.2%
Net Increase (Decrease) in Fund Balance	(824,423)	(2,944,020)	2,119,597	72.0%
Beginning Operations Fund Balance	3,511,936	6,806,690	(3,294,754)	48.4%
NIP Change in Fixed Assets	(100)	(350,734)	350,635	100.0%
Ending Fund Balance From Operations	\$ 2,687,414	\$ 3,511,936	\$ (824,522)	23.5%

Balance Sheet
Service Center Funds - Network & Telecom Services

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,877,245	\$ 3,774,195	\$ (1,896,950)	50.3%
Accounts Receivable	37,015	130,882	(93,867)	71.7%
Inventories	35,684	39,118	(3,434)	8.8%
Prepaid Expenses	599,153	481,686	117,467	24.4%
Total Current Assets	2,549,097	4,425,881	(1,876,784)	42.4%
Non-Current Assets				
Fixed Assets	7,694,223	7,518,663	175,560	2.3%
Accumulated Depreciation	(6,587,008)	(6,605,844)	18,836	0.3%
Total Non-Current Assets	1,107,215	912,819	194,396	21.3%
Total Assets	\$ 3,656,312	\$ 5,338,700	\$ (1,682,388)	31.5%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 650,421	\$ 186,357	\$ 464,064	249.0%
Compensated Absence Liability	116,791	115,988	803	0.7%
Deferred Income	380,278	2,335,163	(1,954,885)	83.7%
Total Current Liabilities	1,147,490	2,637,508	(1,490,018)	56.5%
Non-Current Liabilities				
Compensated Absence Liability	42,189	27,207	14,982	55.1%
Fund Balance	2,466,633	2,673,985	(207,352)	7.8%
Total Liabilities and Fund Balance	\$ 3,656,312	\$ 5,338,700	\$ (1,682,388)	31.5%
Working Capital				
Current Assets	\$ 2,549,097	\$ 4,425,881	\$ (1,876,784)	42.4%
Less: Current Liabilities	1,147,490	2,637,508	(1,490,018)	56.5%
End of Period Working Capital	\$ 1,401,607	\$ 1,788,373	\$ (386,766)	21.6%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
Sales and Services	\$ 2,126,862	\$ 1,189,936	\$ 936,926	78.7%
Interest Revenue	77	-	77	-
Internal Sales	8,330,234	8,523,114	(192,880)	2.3%
Total Revenue	10,457,173	9,713,050	744,123	7.7%
Expense				
Total Salaries and OPE	3,110,725	2,942,790	167,935	5.7%
Service and Supplies	6,756,466	5,897,397	859,069	14.6%
Depreciation	350,329	257,526	92,803	36.0%
Total Expense	10,217,520	9,097,713	1,119,807	12.3%
Net Change From Operations	239,653	615,337	(375,684)	61.1%
Fixed Asset Disposal Gain/(Loss)	(1,849)	(8,621)	6,772	78.6%
Transfer In/(Out)	(444,766)	27,409	(472,175)	1722.7%
Net Increase (Decrease) in Fund Balance	(206,962)	634,125	(841,087)	132.6%
Beginning Operations Fund Balance	2,673,985	2,031,306	642,679	31.6%
NIP Change in Fixed Assets	(390)	8,554	(8,944)	104.6%
Ending Fund Balance From Operations	\$ 2,466,633	\$ 2,673,985	\$ (207,352)	7.8%

Balance Sheet
Service Center Funds - Printing & Mailing

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 484,461	\$ 1,249,091	\$ (764,630)	61.2%
Accounts Receivable	69,737	92,572	(22,835)	24.7%
Inventories	177,814	172,299	5,515	3.2%
Prepaid Expense	600	10,505	(9,905)	94.3%
Total Current Assets	732,612	1,524,467	(791,855)	51.9%
Non-Current Assets				
Fixed Assets	1,981,175	1,849,061	132,114	7.1%
Accumulated Depreciation	(1,152,013)	(893,726)	(258,287)	28.9%
Total Non-Current Assets	829,162	955,335	(126,173)	13.2%
Total Assets	\$ 1,561,774	\$ 2,479,802	\$ (918,028)	37.0%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 60,878	\$ 147,996	\$ (87,118)	58.9%
Compensated Absence Liability	82,417	72,442	9,975	13.8%
Due to Other Funds	403,265	395,231	8,034	2.0%
Total Current Liabilities	546,560	615,669	(69,109)	11.2%
Non-Current Liabilities				
Compensated Absence Liability	33,861	16,992	16,869	99.3%
Due to Other Funds	313,179	712,445	(399,266)	56.0%
Fund Balance	668,173	1,134,696	(466,523)	41.1%
Total Liabilities and Fund Balance	\$ 1,561,773	\$ 2,479,802	\$ (918,029)	37.0%
Working Capital				
Current Assets	\$ 732,612	\$ 1,524,467	\$ (791,855)	51.9%
Less: Current Liabilities	546,560	615,669	(69,109)	11.2%
End of Period Working Capital	\$ 186,052	\$ 908,798	\$ (722,746)	79.5%

Statement of Revenues, Expenses, and Other Changes

Service Center Funds - Printing & Mailing

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 810,556	\$ 893,742	\$ (83,186)	9.3%
Other Revenue	1,099	6,000	(4,901)	81.7%
Internal Sales	4,186,127	4,589,324	(403,197)	8.8%
Total Revenue	4,997,782	5,489,066	(491,284)	9.0%
Expense				
Total Salaries and OPE	2,164,361	1,953,480	210,881	10.8%
Service and Supplies	3,041,658	3,224,879	(183,221)	5.7%
Depreciation	258,286	238,337	19,949	8.4%
Total Expense	5,464,305	5,416,696	47,609	0.9%
Net Change From Operations	(466,523)	72,370	(538,893)	744.6%
Fixed Asset Disposal Gain/(Loss)	-	-	-	-
Transfers In	-	-	-	-
Net Increase (Decrease) in Fund Balance	(466,523)	72,370	(538,893)	744.6%
Beginning Operations Fund Balance	1,134,696	1,062,326	72,370	6.8%
Ending Fund Balance From Operations	\$ 668,173	\$ 1,134,696	\$ (466,523)	41.1%

Balance Sheet

Service Center Funds - Motor Pool

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 1,406,056	\$ 1,386,547	\$ 19,509	1.4%
Accounts Receivable	18,011	118,904	(100,893)	84.9%
Inventories	5,706	(4,540)	10,246	225.7%
Prepaid Expense	23,927	22,787	1,140	5.0%
Total Current Assets	1,453,700	1,523,698	(69,998)	4.6%
Non-Current Assets				
Fixed Assets	9,554,644	9,855,644	(301,000)	3.1%
Accumulated Depreciation	(6,345,429)	(6,236,052)	(109,377)	1.8%
Total Non-Current Assets	3,209,215	3,619,592	(410,377)	11.3%
Total Assets	\$ 4,662,915	\$ 5,143,290	\$ (480,375)	9.3%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 68,517	\$ 113,625	\$ (45,108)	39.7%
Compensated Absence Liability	35,906	37,150	(1,244)	3.3%
Total Current Liabilities	104,423	150,775	(46,352)	30.7%
Non-Current Liabilities				
Compensated Absence Liability	14,752	8,714	6,038	69.3%
Fund Balance	4,543,740	4,983,801	(440,061)	8.8%
Total Liabilities and Fund Balance	\$ 4,662,915	\$ 5,143,290	\$ (480,375)	9.3%
Working Capital				
Current Assets	\$ 1,453,700	\$ 1,523,698	\$ (69,998)	4.6%
Less: Current Liabilities	104,423	150,775	(46,352)	30.7%
End of Period Working Capital	\$ 1,349,277	\$ 1,372,923	\$ (23,646)	1.7%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 514,865	\$ 698,052	\$ (183,187)	26.2%
Other Revenue	75,536	57,411	18,125	31.6%
Revenue from OUS Departments	1,648,809	2,004,435	(355,626)	17.7%
Total Revenue	2,239,210	2,759,898	(520,688)	18.9%
Expense				
Total Salaries and OPE	778,488	775,842	2,646	0.3%
Service and Supplies	1,167,504	1,396,145	(228,641)	16.4%
Depreciation	733,279	682,851	50,428	7.4%
Total Expense	2,679,271	2,854,838	(175,567)	6.1%
Net Change From Operations	(440,061)	(94,940)	(345,121)	363.5%
Fixed Asset Disposal Gain/(Loss)	-	(9,307)	9,307	-
Transfers In	-	44,061	(44,061)	-
Net Increase (Decrease) in Fund Balance	(440,061)	(60,186)	(379,875)	631.2%
Beginning Operations Fund Balance	4,983,801	5,043,987	(60,186)	1.2%
Ending Fund Balance From Operations	\$ 4,543,740	\$ 4,983,801	\$ (440,061)	8.8%

Balance Sheet

Service Center Funds - Client Services

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 174,708	\$ 263,710	\$ (89,002)	33.7%
Total Current Assets	174,708	263,710	(89,002)	33.7%
Non-Current Assets				
Fixed Assets	16,092	-	16,092	-
Accumulated Depreciation	(10,000)	-	(10,000)	-
Total Non-Current Assets	6,092	-	6,092	-
Total Assets	\$ 180,800	\$ 263,710	\$ (82,910)	31.4%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ -	\$ 126	\$ (126)	100.0%
Compensated Absence Liability	82,871	73,244	9,627	13.1%
Total Current Liabilities	82,871	73,370	9,501	12.9%
Non-Current Liabilities				
Compensated Absence Liability	34,047	17,181	16,866	98.2%
Fund Balance	63,882	173,159	(109,277)	63.1%
Total Liabilities and Fund Balance	\$ 180,800	\$ 263,710	\$ (82,910)	31.4%
Working Capital				
Current Assets	\$ 174,708	\$ 263,710	\$ (89,002)	33.7%
Less: Current Liabilities	82,871	73,370	9,501	12.9%
End of Period Working Capital	\$ 91,837	\$ 190,340	\$ (98,503)	51.8%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
Sales and Service Revenue	\$ 22,808	\$ 1,448	\$ 21,360	1475.1%
Internal Sales	1,951,443	1,929,622	21,821	1.1%
Total Revenue	1,974,251	1,931,070	43,181	2.2%
Expense				
Total Salaries and OPE	2,018,200	1,795,203	222,997	12.4%
Service and Supplies	63,805	82,872	(19,067)	23.0%
Depreciation	1,523	1,130	393	34.8%
Total Expense	2,083,528	1,879,205	204,323	10.9%
Net Change From Operations	(109,277)	51,865	(161,142)	310.7%
Net Increase (Decrease) in Fund Balance	(109,277)	51,865	(161,142)	310.7%
Beginning Operations Fund Balance	173,159	121,294	51,865	42.8%
Ending Fund Balance From Operations	\$ 63,882	\$ 173,159	\$ (109,277)	63.1%

Balance Sheet

Service Center Funds - Miscellaneous

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Assets				
Current Assets				
Cash	\$ 2,205,868	\$ 2,670,727	\$ (464,859)	17.4%
Accounts Receivable	94,125	206,346	(112,221)	54.4%
Inventories	251,302	236,913	14,389	6.1%
Prepaid Expenses	380,926	318,161	62,765	19.7%
Total Current Assets	2,932,221	3,432,147	(499,926)	14.6%
Non-Current Assets				
Fixed Assets	1,009,399	999,211	10,188	1.0%
Accumulated Depreciation	(849,454)	(827,634)	(21,820)	2.6%
Total Non-Current Assets	159,945	171,577	(11,632)	6.8%
Total Assets	\$ 3,092,166	\$ 3,603,724	\$ (511,558)	14.2%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 113,145	\$ 129,819	\$ (16,674)	12.8%
Compensated Absence Liability	170,748	249,460	(78,712)	31.6%
Deferred Income	36,723	(1,524)	38,247	2509.6%
Total Current Liabilities	320,616	377,755	(57,139)	15.1%
Non-Current Liabilities				
Compensated Absence Liability	75,946	58,515	17,431	29.8%
Fund Balance	2,695,604	3,167,454	(471,850)	14.9%
Total Liabilities and Fund Balance	\$ 3,092,166	\$ 3,603,724	\$ (511,558)	14.2%
Working Capital				
Current Assets	\$ 2,932,221	\$ 3,432,147	\$ (499,926)	14.6%
Less: Current Liabilities	320,616	377,755	(57,139)	15.1%
End of Period Working Capital	\$ 2,611,605	\$ 3,054,392	\$ (442,787)	14.5%

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

For the Twelve Months Ending June 30,	2020	2019	Increase (Decrease)	% Change
Revenue				
Enrollment Fees	\$ (1,338)	\$ -	\$ (1,338)	-
Interest Revenue	10,007	9,319	688	7.4%
Sales and Service Revenue	936,203	1,519,432	(583,229)	38.4%
Other Revenue	8,841	451	8,390	1860.3%
Internal Sales	8,238,169	7,335,454	902,715	12.3%
Total Revenue	9,191,882	8,864,656	327,226	3.7%
Expense				
Total Salaries and OPE	5,916,693	5,918,172	(1,479)	0.0%
Service and Supplies	4,283,100	3,872,407	410,693	10.6%
Depreciation	50,739	44,008	6,731	15.3%
Total Expense	10,250,532	9,834,587	415,945	4.2%
Net Change From Operations	(1,058,650)	(969,931)	(88,719)	9.1%
Transfers In	758,230	1,551,942	(793,712)	51.1%
Transfers Out	(251,499)	(544,858)	293,359	53.8%
Net Increase (Decrease) in Fund Balance	(551,919)	37,153	(589,072)	1585.5%
Beginning Operations Fund Balance	3,167,454	3,130,301	37,153	1.2%
Due from Other Funds	80,069	-	80,069	-
Ending Fund Balance From Operations	\$ 2,695,604	\$ 3,167,454	\$ (471,850)	14.9%

Fiscal year ending June 30, 2020



Designated Operations

	Fiscal Year 2020			Fiscal Year 2019		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Shared Services Enterprise	\$ 3,729,180	\$ 3,833,955	\$ (104,775)	\$ 3,550,554	\$ 4,096,335	\$ (545,781)
Extension	3,590,840	3,730,607	(139,767)	3,835,086	3,668,962	166,124
Health & Human Sciences Outreach	1,811,513	2,364,300	(552,786)	2,741,336	2,848,357	(107,021)
College of Agricultural Sciences	5,262,378	5,436,389	(174,011)	5,986,869	5,822,662	164,207
Ecampus Non-cred courses & workshops	719,533	903,464	(183,931)	913,813	913,980	(167)
College-Earth, Ocean & Atmosphc Sci	367,480	420,776	(53,296)	528,987	627,180	(98,193)
International Study Abroad Programs	410,979	408,109	2,870	611,526	670,229	(58,703)
College of Forestry	811,355	878,738	(67,383)	944,161	837,694	106,467
College of Engineering	813,125	714,252	98,873	1,521,942	1,524,835	(2,892)
OSU Press	396,825	419,146	(22,321)	486,263	407,369	78,894
Student Affairs	257,229	172,477	84,752	336,894	313,848	23,046
College of Liberal Arts	329,744	357,021	(27,277)	393,423	465,097	(71,674)
Research	268,320	303,231	(34,910)	218,697	235,836	(17,139)
Public University Fund Management	202,380	212,300	(9,920)	202,909	190,684	12,225
College of Science	136,777	143,370	(6,593)	164,403	172,052	(7,649)
Enrollment Management	73,142	70,818	2,324	206,683	228,531	(21,848)
College of Pharmacy	245,783	333,038	(87,254)	130,609	175,619	(45,009)
College of Business	476,529	625,220	(148,691)	629,087	463,995	165,091
Miscellaneous	288,238	282,330	5,907	362,901	104,645	258,256
	\$ 20,191,348	\$ 21,609,537	\$ (1,418,189)	\$ 23,766,143	\$ 23,767,909	\$ (1,766)

Fiscal year ending June 30, 2020



Gift Fund Expenditures by Unit

	Fiscal Year 2020	Fiscal Year 2019
Scholarships (various units)	\$ 21,233,425	\$ 19,647,949
College of Forestry	9,515,486	11,083,586
Athletics	7,144,763	10,033,711
College of Engineering	7,423,003	8,531,275
College of Agricultural Sciences	4,120,838	3,903,060
College of Business	2,159,991	3,109,950
Research Centers & Institutes	1,751,508	2,082,039
College of Health & Human Sciences	1,957,884	1,852,517
College of Science	1,128,662	1,188,626
College of Liberal Arts	662,894	962,990
College of Veterinary Medicine	1,321,935	773,596
Executive Office	633,896	638,560
College-Ocean, Earth & Atmosphc Sci	838,419	599,414
Miscellaneous	538,623	574,224
Cascades	450,042	546,026
University Libraries	506,109	502,736
University Relations & Marketing	286,263	426,147
Extension	314,941	314,418
Student Affairs	181,823	308,109
Undergraduate Studies	41,118	75,017
College of Pharmacy	(166,519)	61,990
Information Services	5,397	3,527
Faculty Affairs	6,039	315
	\$ 62,056,539	\$ 67,219,780

Externally Funded Expenditures

	Fiscal Year 2020	Fiscal Year 2019
College-Ocean, Earth & Atmosph Sci	\$ 85,182,578	\$ 63,309,732
College of Engineering	46,278,614	45,525,134
College of Agricultural Sciences	43,600,320	42,747,721
Federal & State Financial Aid	56,489,546	40,762,499
Research Centers & Institutes	20,081,004	23,248,577
College of Health & Human Sciences	16,745,017	17,281,028
College of Science	14,539,580	14,991,440
College of Forestry	11,619,201	11,991,398
Agriculture Experiment Stations	11,018,205	8,939,735
Scholarships/Fellowships/Work Study	6,817,403	6,014,436
College of Pharmacy	7,662,908	6,717,657
Enrollment Management	2,911,283	2,949,660
College of Veterinary Medicine	2,536,373	2,172,453
College of Liberal Arts	1,867,089	1,653,968
Undergraduate Studies	532,169	1,142,410
Cascades Campus	2,600,684	2,011,618
Finance & Administration	1,203,091	1,287,348
Extension	1,068,004	819,919
College of Education	576,079	659,684
Faculty Affairs	12,843	315,578
Graduate School	203,825	265,686
Executive Office	278,141	270,225
Student Centers & Activities	1,824,182	908,449
Miscellaneous	110,237	121,223
College of Business	93,582	134,699
University Libraries	(2,636)	53,479
Institutional Management	(8,241,499)	(2,251,322)
	\$ 327,607,822	\$ 294,044,433

Royalty Funds

Fiscal Years 2020-2019

	Fiscal Year 2020			Fiscal Year 2019		
	Revenue	Expense	Net Result	Revenue	Expense	Net Result
University Relations and Marketing	\$ 485,523	\$ 559,196	\$ (73,673)	\$ 581,927	\$ 531,169	\$ 50,758
Research Centers and Institutes	3,463,148	2,480,416	982,732	2,873,150	2,745,263	127,887
College of Agricultural Sciences	1,259,037	996,333	262,704	1,512,532	4,020,773	(2,508,242)
Information Services	317,695	145,194	172,501	179,545	278,831	(99,285)
College of Forestry	838	37,410	(36,572)	3,230	137,832	(134,602)
College of Science	13,513	421,009	(407,497)	19,401	38,298	(18,897)
College of Engineering	533,835	477,574	56,261	871,446	748,741	122,705
College of Pharmacy	40,394	53,181	(12,787)	101,772	430,832	(329,059)
Institutional Management	8,390	39,634	(31,244)	6,763	(161,592)	168,355
Miscellaneous	59,065	30,603	28,461	49,595	15,095	34,499
	\$ 6,181,438	\$ 5,240,551	\$ 940,886	\$ 6,199,361	\$ 8,785,243	\$ (2,585,882)

Report of Obligations and Debt Service (000's)

Debt Obligation (Principal)

Date	Contracts Payable	SELP	Revenue Bonds
6/30/19	\$ 284,933	\$ 11,232	\$ 320,944
6/30/20	271,533	10,544	320,944
6/30/21	257,908	9,822	320,944
6/30/22	244,273	9,070	320,944
6/30/23	230,348	8,286	320,944
6/30/24	216,057	7,469	320,944

Debt Service (Principal & Interest)

Fiscal Year	Contracts Payable	SELP	Revenue Bonds
2019-2020	\$ 27,116	\$ 1,185	\$ 12,126
2020-2021	26,426	1,163	12,690
2021-2022	25,898	1,163	12,690
2022-2023	25,372	1,164	12,690
2023-2024	25,131	1,163	12,690
Thereafter	300,148	8,887	614,025
Total	\$ 430,091	\$ 14,725	\$ 676,911

Pay off date	07/01/2043	06/30/2032	04/01/2052
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SELP - State Energy Loan Program - A low interest loan program for projects that save energy. Administered through the State of Oregon, Office of Energy.



Oregon State
University

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