

FY13 Year End Report - All Funds except Agency

	Designated							Total
	Education and General	Ops and Service Center	Auxiliaries	Grant Funds	Restricted Gift Funds	Other Funds	Plant Funds	
State Appropriation	\$ 46,483,995	\$ 1,216,032	\$ 813,332	\$ 127,083	\$ -	\$ -	\$ -	\$ 48,640,442
Tuition and Fees	\$ 356,652,968	\$ 12,998,016	\$ 29,292,426	\$ -	\$ -	\$ -	\$ 3,401,846	\$ 402,345,256
Gifts Grants & Contracts	\$ 347,726	\$ 3,883,565	\$ 51,345	\$ 115,978,455	\$ 57,756,710	\$ 2,556	\$ 23,053,072	\$ 201,073,429
ICC Revenue	\$ 17,010,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,134,022	\$ 18,144,936
Federal Student Aid	\$ -	\$ -	\$ -	\$ 24,778,597	\$ -	\$ -	\$ -	\$ 24,778,597
Interest and Investment	\$ 4,081,591	\$ 11,437,803	\$ 304,504	\$ 20,101	\$ 1,222,034	\$ 2,596,371	\$ 3,917,918	\$ 23,580,322
Internal Sales	\$ 67,403	\$ 33,863,435	\$ 10,135,146	\$ 23,722	\$ 9,015	\$ -	\$ -	\$ 44,098,722
Sales & Services	\$ 2,459,429	\$ 9,670,025	\$ 118,013,263	\$ 1,851,812	\$ 1,512,398	\$ 6	\$ 9,000	\$ 133,515,933
Other Revenues	\$ 1,135,824	\$ 1,314,374	\$ 5,416,008	\$ 30,633	\$ 317,018	\$ 2,660	\$ 392,209	\$ 8,608,725
Transfers From Ore State Agencies	\$ -	\$ -	\$ -	\$ 7,106,460	\$ -	\$ -	\$ 2,897,043	\$ 10,003,503
<b>Total Revenue</b>	<b>\$ 428,239,850</b>	<b>\$ 74,383,250</b>	<b>\$ 164,026,023</b>	<b>\$ 149,916,864</b>	<b>\$ 60,817,174</b>	<b>\$ 2,601,594</b>	<b>\$ 34,805,110</b>	<b>\$ 914,789,865</b>

  

	Designated							Total
	Education and General	Ops and Service Center	Auxiliaries	Grant Funds	Restricted Gift Funds	Other Funds	Plant Funds	
Salaries and Wages	\$ 206,459,492	\$ 19,873,598	\$ 48,128,440	\$ 36,984,596	\$ 12,411,687	\$ -	\$ -	\$ 323,857,813
OPE Health Benefits	\$ 44,390,090	\$ 5,039,690	\$ 10,907,913	\$ 7,673,853	\$ 1,181,418	\$ -	\$ -	\$ 69,192,964
OPE Retirement	\$ 33,009,825	\$ 3,421,111	\$ 6,640,552	\$ 5,319,549	\$ 1,555,592	\$ -	\$ -	\$ 49,946,629
OPE Other	\$ 16,614,781	\$ 1,814,604	\$ 3,570,935	\$ 2,252,972	\$ 2,734,828	\$ -	\$ -	\$ 26,988,120
OPE GTF Remissions	\$ 19,387,591	\$ 437,182	\$ 89,813	\$ 2,390,247	\$ 190,361	\$ -	\$ -	\$ 22,495,194
<b>Total Personnel Services</b>	<b>\$ 319,861,779</b>	<b>\$ 30,586,185</b>	<b>\$ 69,337,653</b>	<b>\$ 54,621,217</b>	<b>\$ 18,073,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 492,480,720</b>
Service & Supplies	\$ 88,863,921	\$ 29,662,198	\$ 65,530,783	\$ 26,360,060	\$ 22,719,008	\$ 89,979	\$ 6,317,038	\$ 239,542,986
Merchandise-Resale/Redistribution	\$ 1,367	\$ 15,560,837	\$ 10,930,940	\$ 487,191	\$ -	\$ -	\$ -	\$ 26,980,335
Internal Sales Reimbursements	\$ (16,953,832)	\$ (3,892,038)	\$ (10,130)	\$ (26,302)	\$ (40,387)	\$ -	\$ -	\$ (20,922,689)
Indirect Costs	\$ 2,435	\$ 2,442,578	\$ 6,504,454	\$ 19,043,757	\$ -	\$ 262,787	\$ -	\$ 28,256,010
Depreciation/Amortization Expense	\$ -	\$ 3,800,978	\$ 19,074,925	\$ -	\$ -	\$ -	\$ 24,093,246	\$ 46,969,149
Student Aid	\$ 1,956,489	\$ 784,360	\$ 1,655,414	\$ 37,978,726	\$ 20,529,326	\$ 335,113	\$ -	\$ 63,239,428
<b>Total General Expense</b>	<b>\$ 73,870,379</b>	<b>\$ 48,358,913</b>	<b>\$ 103,686,386</b>	<b>\$ 83,843,431</b>	<b>\$ 43,207,947</b>	<b>\$ 687,879</b>	<b>\$ 30,410,283</b>	<b>\$ 384,065,218</b>
<b>Net Transfers</b>	<b>\$ 26,338,805</b>	<b>\$ (4,254,277)</b>	<b>\$ 7,884,931</b>	<b>\$ 8,616,566</b>	<b>\$ (360,627)</b>	<b>\$ (2,200)</b>	<b>\$ (44,436,452)</b>	<b>\$ (6,213,254)</b>
<b>Total Expense</b>	<b>\$ 420,070,963</b>	<b>\$ 74,690,821</b>	<b>\$ 180,908,970</b>	<b>\$ 147,081,214</b>	<b>\$ 60,921,206</b>	<b>\$ 685,679</b>	<b>\$ (14,026,169)</b>	<b>\$ 870,332,684</b>
<b>Net</b>	<b>\$ 8,168,887</b>	<b>\$ (307,571)</b>	<b>\$ (16,882,947)</b>	<b>\$ 2,835,650</b>	<b>\$ (104,032)</b>	<b>\$ 1,915,915</b>	<b>\$ 48,831,279</b>	<b>\$ 44,457,181</b>

  

<b>Beginning Fund Balance</b>	\$ 62,854,217	\$ 53,682,062	\$ 186,649,147	\$ 1,596,936	\$ 11,275,016	\$ 53,727,287	\$ 312,033,220	\$ 681,817,885
<b>Capital Expenditures</b>	\$ (8,147,625)	\$ (178,562)	\$ (28,997)	\$ (3,869,966)	\$ (1,088,924)	\$ -	\$ (60,219,099)	\$ (73,533,173)
<b>Net (from above)</b>	\$ 8,168,887	\$ (307,571)	\$ (16,882,947)	\$ 2,835,650	\$ (104,032)	\$ 1,915,915	\$ 48,831,279	\$ 44,457,181
<b>Fund Additions/Deductions *</b>	\$ -	\$ (2,665,356)	\$ 30,829,484	\$ -	\$ -	\$ -	\$ 45,377,242	\$ 73,541,370
<b>Ending Fund Balance</b>	<b>\$ 62,875,479</b>	<b>\$ 50,530,573</b>	<b>\$ 200,566,688</b>	<b>\$ 562,620</b>	<b>\$ 10,082,059</b>	<b>\$ 55,643,202</b>	<b>\$ 346,022,642</b>	<b>\$ 726,283,263</b>
<b>Year-End Accounting Entries **</b>	<b>\$ (25,746,730)</b>	<b>\$ (2,873,605)</b>	<b>\$ (5,254,720)</b>	<b>\$ (483,324)</b>	<b>\$ (119,185)</b>	<b>\$ (2,077,910)</b>	<b>\$ (19,884,476)</b>	<b>\$ (56,439,951)</b>
<b>Net Capital Assets</b>	\$ -	\$ 29,400,860	\$ 179,587,264	\$ -	\$ -	\$ -	\$ 282,731,448	\$ 491,719,572
<b>Other Restricted Net Assets</b>	\$ -	\$ -	\$ -	\$ 79,295	\$ 9,962,874	\$ 53,051,048	\$ 37,511,712	\$ 100,604,928
<b>Unrestricted Net Assets</b>	\$ 37,128,751	\$ 18,256,106	\$ 15,724,704	\$ -	\$ -	\$ 514,244	\$ 5,895,006	\$ 77,518,811
<b>Total Net Assets</b>	<b>\$ 37,128,751</b>	<b>\$ 47,656,967</b>	<b>\$ 195,311,967</b>	<b>\$ 79,295</b>	<b>\$ 9,962,874</b>	<b>\$ 53,565,292</b>	<b>\$ 326,138,166</b>	<b>\$ 669,843,311</b>

\* - Due to Capital Improvements and Debt Accounting entries

\*\* - Year-End Accounting - e. q. Allocate Pension Liability, Reclass Cash to Investments, Allocate Debt

Changes from September, 2014

\$5M liability for OPEB and SLGRP reclassified from Other Restricted to Unrestricted.

\$12.7M moved from Other Other Restricted to Net Capital to offset accrued expenses for capital projects.

OPEB and SLGRP liability reallocated across unrestricted fund groups based upon Total Personnel Services expense