

FY23 Actuals Quarter 4 Report

All Funds except Fiduciary Agency Funds

Designated Ops and Service

	Education and General		Center		Auxiliaries		Grant Funds		Restricted Gift Funds		Other Funds		Plant Funds		Internal Bank		Total from Operations	Year-End Reporting Adj.**	Total			
State Appropriation	\$	90,517,073	\$	1,158,297	\$	530,818	\$	72,384	\$	-	\$	-	\$	10,142,845	\$	-	\$	102,421,417				
Tuition and Fees	\$	477,912,928	\$	1,921,453	\$	47,538,366	\$	-	\$	-	\$	-	\$	-	\$	3,172,474	\$	530,545,221				
Gifts Grants & Contracts	\$	169,700	\$	5,726,399	\$	-	\$	164,837,801	\$	130,706,372	\$	-	\$	38,947,204	\$	-	\$	340,387,477				
ICC Revenue	\$	30,402,907	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,402,907				
Federal Student Aid	\$	-	\$	-	\$	-	\$	24,676,348	\$	-	\$	-	\$	-	\$	-	\$	24,676,348				
Interest and Investment	\$	10,558,040	\$	11,851,186	\$	391,812	\$	(4,954)	\$	-	\$	101,000	\$	439,926	\$	7,939,686	\$	31,276,697				
Internal Sales	\$	1,117,595	\$	60,066,065	\$	12,921,506	\$	-	\$	-	\$	-	\$	-	\$	40,823,792	\$	114,928,958				
Sales & Services	\$	4,646,068	\$	17,627,019	\$	215,811,716	\$	73,102	\$	-	\$	0	\$	38,903	\$	-	\$	238,196,808				
Other Revenues	\$	3,129,310	\$	1,091,018	\$	5,208,100	\$	(13,216)	\$	-	\$	-	\$	300,497	\$	-	\$	9,715,708				
Transfers From Ore State Agencies	\$	-	\$	-	\$	-	\$	14,290,505	\$	-	\$	-	\$	49,433,909	\$	-	\$	63,724,414				
Total Revenue	\$	618,453,620	\$	99,441,438	\$	282,402,317	\$	203,931,971	\$	130,706,372	\$	101,000	\$	99,303,285	\$	51,935,952	\$	1,486,275,955				
Total Personnel Services	\$	459,391,812	\$	42,904,293	\$	114,106,487	\$	86,610,548	\$	46,591,502	\$	-	\$	-	\$	363,196	\$	749,967,838				
Service & Supplies	\$	125,624,340	\$	20,734,337	\$	112,081,232	\$	38,171,654	\$	28,665,883	\$	1,278	\$	(346,939)	\$	32,049,781	\$	356,981,566				
Merchandise-Resale/Redistribution	\$	8,749	\$	18,068,589	\$	16,952,872	\$	-	\$	-	\$	-	\$	-	\$	-	\$	35,030,211				
Internal Sales Reimbursements	\$	(20,902,925)	\$	(34,489)	\$	(1,602,421)	\$	(35,200)	\$	-	\$	-	\$	(123,161)	\$	-	\$	(22,698,196)				
Indirect Costs	\$	2,058	\$	3,075,021	\$	9,764,306	\$	30,553,607	\$	-	\$	-	\$	-	\$	-	\$	43,394,993				
Depreciation/Amortization Expense	\$	-	\$	4,330,384	\$	49,135,102	\$	-	\$	-	\$	-	\$	47,564,809	\$	-	\$	101,030,295				
Student Aid	\$	4,272,383	\$	2,148,417	\$	7,621,277	\$	44,980,167	\$	36,030,273	\$	225	\$	-	\$	-	\$	95,052,742				
Total General Expense	\$	109,004,605	\$	48,322,260	\$	193,952,368	\$	113,670,227	\$	64,696,157	\$	1,502	\$	47,094,710	\$	32,049,781	\$	608,791,610				
Net Transfers Out/(In)	\$	24,499,622	\$	3,837,218	\$	(11,859,009)	\$	1,634,422	\$	8,424,905	\$	-	\$	(28,405,062)	\$	1,867,904	\$	-				
Total Expense	\$	592,896,040	\$	95,063,770	\$	296,199,846	\$	201,915,197	\$	119,712,564	\$	1,502	\$	18,689,648	\$	34,280,881	\$	1,358,759,448				
Net before CapEx	\$	25,557,580	\$	4,377,668	\$	(13,797,529)	\$	2,016,774	\$	10,993,808	\$	99,498	\$	80,613,637	\$	17,655,072	\$	127,516,507				
Beginning Fund Balance	\$	93,476,329	\$	50,869,614	\$	610,320,479	\$	(1,146,622)	\$	26,221,145	\$	5,596,672	\$	858,150,334	\$	59,330,207	\$	1,702,818,158	\$	-		
Capital Expenditures	\$	(4,706,874)	\$	(130,098)	\$	(10,208)	\$	(2,240,564)	\$	(4,606,783)	\$	-	\$	(159,025,271)	\$	-	\$	(170,719,799)	\$	-		
Net (from above)	\$	25,557,580	\$	4,377,668	\$	(13,797,529)	\$	2,016,774	\$	10,993,808	\$	99,498	\$	80,613,637	\$	17,655,072	\$	127,516,507	\$	-		
Fund Additions/Deductions*	\$	(71,602)	\$	6,914,987	\$	(31,074,154)	\$	-	\$	-	\$	-	\$	198,830,823	\$	-	\$	174,600,053	\$	(255,373,189)		
Federal COVID-19 Relief One-Time Funds	\$	9,068	\$	-	\$	-	\$	(9,068)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Ending Fund Balance	\$	114,264,500	\$	62,032,170	\$	565,438,588	\$	(1,379,480)	\$	32,608,169	\$	5,696,170	\$	978,569,523	\$	76,985,279	\$	1,834,214,919	\$	(255,373,189)	\$	1,578,841,730
Year-End Accounting Entries	\$	(979,594)	\$	(147,219)	\$	(646,899)	\$	(704,694)	\$	(82,872)	\$	-	\$	100,179	\$	(379,120)	\$	(2,840,219)	\$	-	\$	(2,840,219)
Adjusted Ending Fund Balance	\$	113,284,907	\$	61,884,951	\$	564,791,689	\$	(2,084,174)	\$	32,525,297	\$	5,696,170	\$	978,669,702	\$	76,606,158	\$	1,831,374,699	\$	(255,373,189)	\$	1,576,001,510
Net Capital Assets	\$	-	\$	23,977,323	\$	519,392,896	\$	-	\$	-	\$	-	\$	836,806,762	\$	(19,113,211)	\$	1,361,063,770	\$	-	\$	1,361,063,770
Other Restricted Net Assets	\$	-	\$	-	\$	-	\$	(2,084,174)	\$	32,525,297	\$	5,696,170	\$	96,395,120	\$	-	\$	132,532,413	\$	(13,779,090)	\$	118,753,322
Unrestricted Net Assets	\$	113,284,907	\$	37,907,628	\$	45,398,793	\$	-	\$	-	\$	-	\$	45,467,820	\$	95,719,369	\$	337,778,517	\$	(241,594,099)	\$	96,184,418
Total Net Assets	\$	113,284,907	\$	61,884,951	\$	564,791,689	\$	(2,084,174)	\$	32,525,297	\$	5,696,170	\$	978,669,702	\$	76,606,158	\$	1,831,374,699	\$	(255,373,189)	\$	1,576,001,510

* - Due to Capital Improvements and Debt Accounting entries

** - Year-End Reporting Adjustments includes items such as Pension Liability (GASB68), OPEB Liability (GASB75), SLGRP Pool Liability, and Agency/Fiduciary Funds

FY24 Initial Projection - All Funds except Agency and Clearing

	Designated Ops		Restricted Gift			Plant Funds	Internal Bank	Total
	Education and General	and Service Center	Auxiliaries	Grant Funds	Funds			
State Appropriation	\$ 90,800,000	\$ 1,170,784	\$ 530,000	\$ 71,000	\$ -	\$ -	\$ -	\$ 92,571,784
Tuition and Fees	\$ 503,000,000	\$ 2,000,000	\$ 49,258,464	\$ -	\$ -	\$ -	\$ 3,175,000	\$ 557,433,464
Gifts Grants & Contracts	\$ 200,000	\$ 5,800,000	\$ -	\$ 173,000,000	\$ 133,100,000	\$ -	\$ 122,000,000	\$ 434,100,000
ICC Revenue	\$ 30,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,400,000
Federal Student Aid	\$ -	\$ -	\$ -	\$ 25,500,000	\$ -	\$ -	\$ -	\$ 25,500,000
Interest and Investment	\$ 11,000,000	\$ 12,000,000	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ 35,000,000
Internal Sales	\$ 1,000,000	\$ 63,000,000	\$ 11,779,679	\$ -	\$ -	\$ -	\$ 42,000,000	\$ 117,779,679
Sales & Services	\$ 5,000,000	\$ 10,200,000	\$ 215,560,360	\$ 200,000	\$ -	\$ -	\$ 40,000	\$ 231,000,360
Other Revenues	\$ 3,000,000	\$ 1,360,000	\$ 4,343,911	\$ -	\$ -	\$ -	\$ 200,000	\$ 8,903,911
Transfers From Ore State Agencies	\$ -	\$ -	\$ -	\$ 16,100,000	\$ -	\$ -	\$ 68,500,000	\$ 84,600,000
Total Revenue	\$ 644,400,000	\$ 95,530,784	\$ 281,522,414	\$ 214,871,000	\$ 133,100,000	\$ 100,000	\$ 191,140,000	\$ 1,617,289,198
Total Personnel Services	\$ 498,000,000	\$ 47,250,000	\$ 113,261,456	\$ 94,600,000	\$ 57,908,470	\$ -	\$ 375,000	\$ 811,394,925
Service & Supplies	\$ 133,950,000	\$ 21,000,000	\$ 115,668,166	\$ 39,100,000	\$ 40,554,191	\$ 5,000	\$ 4,000,000	\$ 386,077,357
Merchandise-Resale/Redistribution	\$ 10,000	\$ 17,000,000	\$ 16,393,647	\$ -	\$ -	\$ -	\$ -	\$ 33,403,647
Internal Sales Reimbursements	\$ (21,000,000)	\$ 50,000	\$ (1,035,076)	\$ (38,000)	\$ -	\$ -	\$ (200,000)	\$ (22,223,076)
Indirect Costs	\$ 6,000	\$ 3,000,000	\$ 9,552,518	\$ 30,400,000	\$ -	\$ -	\$ -	\$ 42,958,518
Depreciation/Amortization Expense	\$ -	\$ 4,300,000	\$ 44,482,382	\$ -	\$ -	\$ -	\$ 51,085,000	\$ 99,867,382
Student Aid	\$ 4,500,000	\$ 1,625,000	\$ 11,195,456	\$ 47,000,000	\$ 27,498,040	\$ 15,000	\$ -	\$ 91,833,496
Total General Expense	\$ 117,466,000	\$ 46,975,000	\$ 196,257,093	\$ 116,462,000	\$ 68,052,230	\$ 20,000	\$ 54,885,000	\$ 631,917,323
Net Transfers Out(In)	\$ 20,000,000	\$ 100,000	\$ 5,115,682	\$ 1,500,000	\$ 138,697	\$ -	\$ (28,754,084)	\$ 1,899,705
Total Expense	\$ 635,466,000	\$ 94,325,000	\$ 314,634,230	\$ 212,562,000	\$ 126,099,397	\$ 20,000	\$ 26,130,916	\$ 34,074,705
Net before CapEx	\$ 8,934,000	\$ 1,205,784	\$ (33,111,816)	\$ 2,309,000	\$ 7,000,603	\$ 80,000	\$ 165,009,084	\$ 22,550,295
Beginning Fund Balance	\$ 113,284,907	\$ 61,884,951	\$ 564,791,689	\$ (2,084,174)	\$ 32,525,297	\$ 5,696,170	\$ 978,669,702	\$ 76,606,158
Capital Expenditures	\$ (4,000,000)	\$ -	\$ (172,420)	\$ (1,850,000)	\$ (4,800,000)	\$ -	\$ (235,600,000)	\$ -
Net (from above)	\$ 8,934,000	\$ 1,205,784	\$ (33,111,816)	\$ 2,309,000	\$ 7,000,603	\$ 80,000	\$ 165,009,084	\$ 22,550,295
Fund Additions/Deductions*			\$ 2,600,000				\$ 233,000,000	\$ 235,600,000
Ending Fund Balance	\$ 118,218,907	\$ 63,090,735	\$ 534,107,453	\$ (1,625,174)	\$ 34,725,900	\$ 5,776,170	\$ 1,141,078,786	\$ 99,156,453
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

Notes:

- In the Internal Bank Funds, Unrestricted Net Assets include primarily unrealized and realized gains in the investment portfolio, unspent bond proceeds, and funds collected to meet obligations of the Student Building Fee debt pool and other long-term obligations. This number will grow increasingly positive as the principal payment dates on UO revenue bonds get closer.

FY24 Actuals Q4
All Funds except Fiduciary Agency Funds

	Designated Ops								Total
	Education and General	and Service Center	Auxiliaries	Grant Funds	Restricted Gift Funds	Other Funds	Plant Funds	Internal Bank	
State Appropriation	\$ 98,150,476	\$ 1,158,297	\$ 589,167	\$ 80,341	\$ -	\$ -	\$ -	\$ -	\$ 99,978,281
Tuition and Fees	\$ 504,282,309	\$ 1,688,015	\$ 49,678,188	\$ -	\$ -	\$ -	\$ -	\$ 3,306,858	\$ 558,955,371
Gifts Grants & Contracts	\$ 182,563	\$ 5,582,784	\$ 5,565	\$ 168,261,024	\$ 155,481,183	\$ -	\$ 112,301,349	\$ -	\$ 441,814,467
ICC Revenue	\$ 31,714,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,714,638
Federal Student Aid	\$ -	\$ -	\$ -	\$ 26,565,170	\$ -	\$ -	\$ -	\$ -	\$ 26,565,170
Interest and Investment	\$ 11,369,106	\$ 11,747,025	\$ 682,329	\$ -	\$ -	\$ 102,384	\$ 988,415	\$ 27,220,947	\$ 52,110,206
Internal Sales	\$ 1,539,540	\$ 63,008,830	\$ 14,504,385	\$ -	\$ -	\$ -	\$ -	\$ 47,882,953	\$ 126,935,708
Sales & Services	\$ 4,586,514	\$ 12,141,570	\$ 217,709,424	\$ 334,528	\$ 735	\$ -	\$ 18,262	\$ -	\$ 234,791,033
Other Revenues	\$ 3,247,164	\$ 1,011,900	\$ 7,071,297	\$ -	\$ -	\$ -	\$ 20,654	\$ -	\$ 11,351,015
Transfers From OR State Agencies	\$ -	\$ -	\$ -	\$ 21,338,210	\$ -	\$ -	\$ 35,249,799	\$ -	\$ 56,588,009
Total Revenue	\$ 655,072,310	\$ 96,338,421	\$ 290,240,355	\$ 216,579,272	\$ 155,481,918	\$ 102,384	\$ 148,578,479	\$ 78,410,759	\$ 1,640,803,897
Total Personnel Services	\$ 511,833,981	\$ 46,029,638	\$ 133,989,360	\$ 90,233,613	\$ 56,751,930	\$ -	\$ -	\$ 393,576	\$ 839,232,099
Service & Supplies	\$ 137,746,628	\$ 23,003,063	\$ 115,836,883	\$ 38,216,509	\$ 32,432,955	\$ 2,518	\$ 18,503,210	\$ 31,624,013	\$ 397,365,777
Merchandise-Resale/Redistribution	\$ 3,358	\$ 17,341,959	\$ 18,464,811	\$ -	\$ 776	\$ -	\$ -	\$ -	\$ 35,810,904
Internal Sales Reimbursements	\$ (23,214,489)	\$ (17,467)	\$ (1,818,661)	\$ (35,000)	\$ 863	\$ -	\$ (691,121)	\$ -	\$ (25,775,875)
Indirect Costs	\$ 1,754	\$ 3,148,475	\$ 10,943,534	\$ 31,871,693	\$ -	\$ -	\$ -	\$ -	\$ 45,965,455
Depreciation/Amortization Expense	\$ -	\$ 4,333,301	\$ 52,529,843	\$ -	\$ -	\$ -	\$ 49,206,235	\$ -	\$ 106,069,379
Student Aid	\$ 5,159,648	\$ 2,302,084	\$ 6,564,372	\$ 53,706,628	\$ 40,496,624	\$ 10,729	\$ -	\$ -	\$ 108,240,085
Total General Expense	\$ 119,696,899	\$ 50,111,415	\$ 202,520,781	\$ 123,759,829	\$ 72,931,217	\$ 13,247	\$ 67,018,323	\$ 31,624,013	\$ 667,675,724
Net Transfers Out/(In)	\$ 13,964,969	\$ 3,413,264	\$ (5,834,310)	\$ 305,762	\$ 8,707,832	\$ -	\$ (56,291,709)	\$ 35,734,191	\$ -
Total Expense	\$ 645,495,849	\$ 99,554,317	\$ 330,675,832	\$ 214,299,205	\$ 138,390,979	\$ 13,247	\$ 10,726,615	\$ 67,751,780	\$ 1,506,907,823
Net before CapEx	\$ 9,576,461	\$ (3,215,896)	\$ (40,435,477)	\$ 2,280,068	\$ 17,090,939	\$ 89,137	\$ 137,851,864	\$ 10,658,979	\$ 133,896,074
Beginning Fund Balance	\$ 113,284,907	\$ 61,884,951	\$ 564,791,689	\$ (2,084,174)	\$ 32,525,297	\$ 5,696,170	\$ 978,669,702	\$ 76,606,158	\$ 1,831,374,699
Capital Expenditures	\$ (4,469,209)	\$ (244,421)	\$ 120,617	\$ (1,922,251)	\$ (2,118,589)	\$ -	\$ (186,673,480)	\$ -	\$ (195,307,333)
Net (from above)	\$ 9,576,461	\$ (3,215,896)	\$ (40,435,477)	\$ 2,280,068	\$ 17,090,939	\$ 89,137	\$ 137,851,864	\$ 10,658,979	\$ 133,896,074
Fund Additions/Deductions*	\$ (8,749)	\$ (2,259,222)	\$ 22,783,910	\$ -	\$ -	\$ -	\$ 167,754,790	\$ 9,007,499	\$ 197,278,228
Ending Fund Balance	\$ 118,383,409	\$ 56,165,411	\$ 547,260,739	\$ (1,726,357)	\$ 47,497,647	\$ 5,785,306	\$ 1,097,602,876	\$ 96,272,637	\$ 1,967,241,669
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

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

Notes:

- In the Internal Bank Funds, Unrestricted Net Assets include primarily unrealized and realized gains in the investment portfolio, unspent bond proceeds, and funds collected to meet obligations of the Student Building Fee debt pool and other long-term obligations. This number will grow increasingly positive as the principal payment dates on UO revenue bonds get closer.

FY24 Actuals Q4
Education and General

	FY24 Q3		FY24 Q4		FY24 Q4	FY24 Q3	FY24 Q3
	Projection	FY24 Actual Q4	Actual as % of Proj.	FY23 Actual Q4	inc/(dec) from FY23 Q4	Proj. vs. FY23 Total as %	Projection % of FY23 Q4
State Appropriation	\$ 97,834,015	\$ 98,150,476	100.3%	\$ 90,517,073	8.4%	8.1%	100.3%
Tuition and Fees	\$ 503,000,000	\$ 504,282,309	100.3%	\$ 478,241,382	5.4%	5.2%	100.3%
Gifts Grants & Contracts	\$ 200,000	\$ 182,563	91.3%	\$ 169,700	7.6%	17.9%	91.3%
ICC Revenue	\$ 32,000,000	\$ 31,714,638	99.1%	\$ 30,404,237	4.3%	5.3%	99.1%
Federal Student Aid	\$ -	\$ -	-	\$ -	-	-	-
Interest and Investment	\$ 11,000,000	\$ 11,369,106	103.4%	\$ 10,558,040	7.7%	4.2%	103.4%
Internal Sales	\$ 2,000,000	\$ 1,539,540	77.0%	\$ 1,117,595	37.8%	79.0%	77.0%
Sales & Services	\$ 5,000,000	\$ 4,586,514	91.7%	\$ 4,646,068	-1.3%	7.6%	91.7%
Other Revenues	\$ 2,000,000	\$ 3,247,164	162.4%	\$ 3,129,310	3.8%	-36.1%	162.4%
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-	-	-
Total Revenue	\$ 653,034,015	\$ 655,072,310	100.3%	\$ 618,783,404	5.9%	5.6%	100.3%
Total Personnel Services	\$ 516,000,000	\$ 511,833,981	99.2%	\$ 459,391,812	11.4%	12.3%	99.2%
Service & Supplies	\$ 137,000,000	\$ 137,746,628	100.5%	\$ 125,725,253	9.6%	9.1%	100.5%
Merchandise-Resale/Redistribution	\$ 10,000	\$ 3,358	33.6%	\$ 8,749	-61.6%	14.3%	33.6%
Internal Sales Reimbursements	\$ (24,100,000)	\$ (23,214,489)	96.3%	\$ (20,905,274)	11.0%	15.3%	96.3%
Indirect Costs	\$ 6,000	\$ 1,754	29.2%	\$ 2,058	-14.8%	191.5%	29.2%
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-	-	-
Student Aid	\$ 5,300,000	\$ 5,159,648	97.4%	\$ 4,272,383	20.8%	24.1%	97.4%
Total General Expense	\$ 118,216,000	\$ 119,696,899	101.3%	\$ 109,103,170	9.7%	8.5%	101.3%
Net Transfers Out(In)	\$ 14,000,000	\$ 13,964,969	99.7%	\$ 24,490,554	-43.0%	-42.9%	99.7%
Total Expense	\$ 648,216,000	\$ 645,495,849	99.6%	\$ 592,985,536	8.9%	9.3%	99.6%
Net before CapEx	\$ 4,818,015	\$ 9,576,461	198.8%	\$ 25,797,868	-62.9%	-81.1%	198.8%
Beginning Fund Balance	\$ 113,284,907	\$ 113,284,907	100.0%	\$ 93,476,329	21.2%	21.2%	100.0%
Capital Expenditures	\$ (5,000,000)	\$ (4,469,209)	89.4%	\$ (4,706,874)	-5.0%	6.2%	89.4%
Net (from above)	\$ 4,818,015	\$ 9,576,461	198.8%	\$ 25,797,868	-62.9%	-81.1%	198.8%
Fund Additions/Deductions*	\$ -	\$ (8,749)	-	\$ (71,602)	-87.8%	-100.0%	-
Ending Fund Balance	\$ 113,102,922	\$ 118,383,409	104.7%	\$ 114,495,720	3.4%	-1.0%	104.7%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (1,210,813)	TBD	TBD	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ 113,284,907	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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



FY24 Education and General Fund - Year in Review

	FY24 Initial Projection	FY24 Updated Projection Q1	FY24 Updated Projection Q2	FY24 Updated Projection Q3	FY24 Actual Q4	FY24 Full Year Actual as % of Initial Projection
State Appropriation	\$ 90,800,000	\$ 96,322,229	\$ 97,834,015	\$ 97,834,015	\$ 98,150,476	108.1%
Tuition and Fees	\$ 503,000,000	\$ 499,000,000	\$ 501,500,000	\$ 503,000,000	\$ 504,282,309	100.3%
Gifts Grants & Contracts	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 182,563	91.3%
ICC Revenue	\$ 30,400,000	\$ 30,400,000	\$ 31,200,000	\$ 32,000,000	\$ 31,714,638	104.3%
Federal Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest and Investment	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000	\$ 11,369,106	103.4%
Internal Sales	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,539,540	154.0%
Sales & Services	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 4,586,514	91.7%
Other Revenues	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 3,247,164	108.2%
Transfers From Ore State Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue	\$ 644,400,000	\$ 645,922,229	\$ 650,734,015	\$ 653,034,015	\$ 655,072,310	101.7%
Total Personnel Services	\$ 498,000,000	\$ 511,000,000	\$ 516,000,000	\$ 516,000,000	\$ 511,833,981	102.8%
Service & Supplies	\$ 133,950,000	\$ 133,950,000	\$ 136,000,000	\$ 137,000,000	\$ 137,746,628	102.8%
Merchandise-Resale/Redistribution	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,358	33.6%
Internal Sales Reimbursements	\$ (21,000,000)	\$ (24,100,000)	\$ (24,100,000)	\$ (24,100,000)	\$ (23,214,489)	110.5%
Indirect Costs	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 1,754	29.2%
Depreciation/Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
Student Aid	\$ 4,500,000	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000	\$ 5,159,648	114.7%
Total General Expense	\$ 117,466,000	\$ 115,166,000	\$ 117,216,000	\$ 118,216,000	\$ 119,696,899	101.9%
Net Transfers Out(In)*	\$ 20,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 13,964,969	69.8%
Total Expense	\$ 635,466,000	\$ 640,166,000	\$ 647,216,000	\$ 648,216,000	\$ 645,495,849	101.6%
Net before CapEx	\$ 8,934,000	\$ 5,756,229	\$ 3,518,015	\$ 4,818,015	\$ 9,576,461	107.2%
Beginning Fund Balance	\$ 113,284,907	\$ 113,284,907	\$ 113,284,907	\$ 113,284,907	\$ 113,284,907	100.0%
Capital Expenditures**	\$ (4,000,000)	\$ (5,000,000)	\$ (5,000,000)	\$ (5,000,000)	\$ (4,469,209)	111.7%
Net (from above)	\$ 8,934,000	\$ 5,756,229	\$ 3,518,015	\$ 4,818,015	\$ 9,576,461	107.2%
Fund Additions/Deductions	\$ -	\$ -	\$ -	\$ -	\$ (8,749)	-
Ending Fund Balance***	\$ 118,218,907	\$ 114,041,136	\$ 111,802,922	\$ 113,102,922	\$ 118,383,409	100.1%

* - Net Transfers include transfers to Plant funds for capital construction projects and transfers to other funds for support

** - Capital Expenditures includes IS/Research computer servers and networks, library collections, vehicles and general equipment

FY24 Actuals Q4

Designated Operations and Service Centers

	FY24 Q3		FY24 Q4 Actual as % of Proj.		FY24 Q4 inc/(dec) from FY23
	Projection	FY24 Actual Q4	FY23 Actual Q4	FY24 Actual Q4	Q4
State Appropriation	\$ 1,150,784	\$ 1,158,297	100.7%	\$ 1,158,297	0.0%
Tuition and Fees	\$ 2,000,000	\$ 1,688,015	84.4%	\$ 1,921,453	-12.1%
Gifts Grants & Contracts	\$ 5,000,000	\$ 5,582,784	111.7%	\$ 5,726,399	-2.5%
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ 11,000,000	\$ 11,747,025	106.8%	\$ 11,446,940	2.6%
Internal Sales	\$ 62,500,000	\$ 63,008,830	100.8%	\$ 60,066,065	4.9%
Sales & Services	\$ 11,400,000	\$ 12,141,570	106.5%	\$ 17,627,019	-31.1%
Other Revenues	\$ 1,360,000	\$ 1,011,900	74.4%	\$ 1,495,264	-32.3%
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-
Total Revenue	\$ 94,410,784	\$ 96,338,421	102.0%	\$ 99,441,438	-3.1%
Total Personnel Services	\$ 45,300,000	\$ 46,029,638	101.6%	\$ 42,904,293	7.3%
Service & Supplies	\$ 20,000,000	\$ 23,003,063	115.0%	\$ 20,781,334	10.7%
Merchandise-Resale/Redistribution	\$ 17,000,000	\$ 17,341,959	102.0%	\$ 18,068,589	-4.0%
Internal Sales Reimbursements	\$ (50,000)	\$ (17,467)	34.9%	\$ (34,489)	-49.4%
Indirect Costs	\$ 3,000,000	\$ 3,148,475	104.9%	\$ 3,077,370	2.3%
Depreciation/Amortization Expense	\$ 4,300,000	\$ 4,333,301	100.8%	\$ 4,330,384	0.1%
Student Aid	\$ 2,500,000	\$ 2,302,084	92.1%	\$ 2,148,417	7.2%
Total General Expense	\$ 46,750,000	\$ 50,111,415	107.2%	\$ 48,371,605	3.6%
Net Transfers Out(In)	\$ 1,340,000	\$ 3,413,264	254.7%	\$ 3,837,218	-11.0%
Total Expense	\$ 93,390,000	\$ 99,554,317	106.6%	\$ 95,113,115	4.7%
Net before CapEx	\$ 1,020,784	\$ (3,215,896)	-315.0%	\$ 4,328,322	-174.3%
Beginning Fund Balance	\$ 61,884,951	\$ 61,884,951	100.0%	\$ 50,869,614	21.7%
Capital Expenditures	\$ (150,000)	\$ (244,421)	162.9%	\$ (130,098)	87.9%
Net (from above)	\$ 1,020,784	\$ (3,215,896)	-315.0%	\$ 4,328,322	-174.3%
Fund Additions/Deductions*	\$ 6,100,000	\$ (2,259,222)	-37.0%	\$ 6,914,987	-132.7%
Ending Fund Balance	\$ 68,855,735	\$ 56,165,411	81.6%	\$ 61,982,824	-9.4%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (97,873)	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ 61,884,951	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

FY24 Actuals Q4
Auxiliaries

			FY24 Q4		FY24 Q4
	FY24 Q3 Projection	FY24 Actual Q4	Actual as % of Proj.	FY23 Actual Q4	inc/(dec) from FY23 Q4
State Appropriation	\$ 589,166	\$ 589,167	100.0%	\$ 530,818	11.0%
Tuition and Fees	\$ 49,500,000	\$ 49,678,188	100.4%	\$ 47,538,366	4.5%
Gifts Grants & Contracts	\$ -	\$ 5,565	-	\$ -	-
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ 400,000	\$ 682,329	170.6%	\$ 391,812	74.1%
Internal Sales	\$ 12,300,000	\$ 14,504,385	117.9%	\$ 12,921,506	12.2%
Sales & Services	\$ 213,000,000	\$ 217,709,424	102.2%	\$ 215,811,716	0.9%
Other Revenues	\$ 4,343,911	\$ 7,071,297	162.8%	\$ 5,208,100	35.8%
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-
Total Revenue	\$ 280,133,077	\$ 290,240,355	103.6%	\$ 282,402,317	2.8%
Total Personnel Services	\$ 116,300,000	\$ 133,989,360	115.2%	\$ 114,106,487	17.4%
Service & Supplies	\$ 115,000,000	\$ 115,836,883	100.7%	\$ 112,370,364	3.1%
Merchandise-Resale/Redistribution	\$ 18,100,000	\$ 18,464,811	102.0%	\$ 16,952,872	8.9%
Internal Sales Reimbursements	\$ (1,760,000)	\$ (1,818,661)	103.3%	\$ (1,602,421)	13.5%
Indirect Costs	\$ 12,500,000	\$ 10,943,534	87.5%	\$ 9,764,306	12.1%
Depreciation/Amortization Expense	\$ 52,600,000	\$ 52,529,843	99.9%	\$ 49,202,363	6.8%
Student Aid	\$ 8,500,000	\$ 6,564,372	77.2%	\$ 7,621,277	-13.9%
Total General Expense	\$ 204,940,000	\$ 202,520,781	98.8%	\$ 194,308,761	4.2%
Net Transfers Out(In)	\$ (4,850,000)	\$ (5,834,310)	120.3%	\$ (11,859,009)	-50.8%
Total Expense	\$ 316,390,000	\$ 330,675,832	104.5%	\$ 296,556,238	11.5%
Net before CapEx	\$ (36,256,923)	\$ (40,435,477)	111.5%	\$ (14,153,921)	185.7%
Beginning Fund Balance	\$ 564,791,689	\$ 564,791,689	100.0%	\$ 610,320,479	-7.5%
Capital Expenditures	\$ (172,420)	\$ 120,617	-70.0%	\$ (10,208)	-1281.6%
Net (from above)	\$ (36,256,923)	\$ (40,435,477)	111.5%	\$ (14,153,921)	185.7%
Fund Additions/Deductions*	\$ 7,800,000	\$ 22,783,910	292.1%	\$ (31,074,328)	-173.3%
Ending Fund Balance	\$ 536,162,346	\$ 547,260,739	102.1%	\$ 565,082,022	-3.2%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (290,332)	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ 564,791,690	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

FY24 Actuals Q4
Grant Funds

	FY24 Q3 Projection	FY24 Actual Q4	FY24 Q4 Actual as % of Proj.	FY23 Actual Q4	FY24 Q4 inc/(dec) from FY23 Q4
State Appropriation	\$ 80,341	\$ 80,341	100.0%	\$ 72,384	11.0%
Tuition and Fees	\$ -	\$ -	-	\$ -	-
Gifts Grants & Contracts	\$ 173,000,000	\$ 168,261,024	97.3%	\$ 165,395,804	1.7%
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ 25,500,000	\$ 26,565,170	104.2%	\$ 24,676,348	7.7%
Interest and Investment	\$ -	\$ -	-	\$ (4,954)	-100.0%
Internal Sales	\$ -	\$ -	-	\$ -	-
Sales & Services	\$ 200,000	\$ 334,528	167.3%	\$ 73,102	357.6%
Other Revenues	\$ -	\$ -	-	\$ (13,216)	-100.0%
Transfers From OR State Agencies	\$ 22,300,000	\$ 21,338,210	95.7%	\$ 14,290,505	49.3%
Total Revenue	\$ 221,080,341	\$ 216,579,272	98.0%	\$ 204,489,974	5.9%
Total Personnel Services	\$ 91,000,000	\$ 90,233,613	99.2%	\$ 86,610,548	4.2%
Service & Supplies	\$ 42,500,000	\$ 38,216,509	89.9%	\$ 39,164,987	-2.4%
Merchandise-Resale/Redistribution	\$ -	\$ -	-	\$ -	-
Internal Sales Reimbursements	\$ (38,000)	\$ (35,000)	92.1%	\$ (35,200)	-0.6%
Indirect Costs	\$ 32,000,000	\$ 31,871,693	99.6%	\$ 30,554,937	4.3%
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-
Student Aid	\$ 53,600,000	\$ 53,706,628	100.2%	\$ 44,980,167	19.4%
Total General Expense	\$ 128,062,000	\$ 123,759,829	96.6%	\$ 114,664,891	7.9%
Net Transfers Out(In)	\$ 500,000	\$ 305,762	61.2%	\$ 1,643,490	-81.4%
Total Expense	\$ 219,562,000	\$ 214,299,205	97.6%	\$ 202,918,928	5.6%
Net before CapEx	\$ 1,518,341	\$ 2,280,068	150.2%	\$ 1,571,045	45.1%
Beginning Fund Balance	\$ (2,084,174)	\$ (2,084,174)	100.0%	\$ (1,146,622)	81.8%
Capital Expenditures	\$ (1,850,000)	\$ (1,922,251)	103.9%	\$ (2,351,747)	-18.3%
Net (from above)	\$ 1,518,341	\$ 2,280,068	150.2%	\$ 1,571,045	45.1%
Fund Additions/Deductions*	\$ -	\$ -	-	\$ -	-
Ending Fund Balance	\$ (2,415,833)	\$ (1,726,357)	71.5%	\$ (1,927,323)	-10.4%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (156,851)	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ (2,084,174)	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

FY24 Actuals Q4
Restricted Gift Funds

	FY24 Q3 Projection	FY24 Actual Q4	FY24 Q4 Actual as % of Proj.	FY23 Actual Q4	FY24 Q4 inc/(dec) from FY23 Q4
State Appropriation	\$ -	\$ -	-	\$ -	-
Tuition and Fees	\$ -	\$ -	-	\$ -	-
Gifts Grants & Contracts	\$ 150,000,000	\$ 155,481,183	103.7%	\$ 130,706,372	19.0%
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ -	\$ -	-	\$ -	-
Internal Sales	\$ -	\$ -	-	\$ -	-
Sales & Services	\$ -	\$ 735	-	\$ -	-
Other Revenues	\$ -	\$ -	-	\$ -	-
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-
Total Revenue	\$ 150,000,000	\$ 155,481,918	103.7%	\$ 130,706,372	19.0%
Total Personnel Services	\$ 69,000,000	\$ 56,751,930	82.2%	\$ 46,591,502	21.8%
Service & Supplies	\$ 37,000,000	\$ 32,432,955	87.7%	\$ 28,681,236	13.1%
Merchandise-Resale/Redistribution	\$ -	\$ 776	-	\$ -	-
Internal Sales Reimbursements	\$ -	\$ 863	-	\$ -	-
Indirect Costs	\$ -	\$ -	-	\$ -	-
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-
Student Aid	\$ 38,500,000	\$ 40,496,624	105.2%	\$ 36,030,273	12.4%
Total General Expense	\$ 75,500,000	\$ 72,931,217	96.6%	\$ 64,711,510	12.7%
Net Transfers Out(In)	\$ 8,000,000	\$ 8,707,832	108.8%	\$ 8,424,905	3.4%
Total Expense	\$ 152,500,000	\$ 138,390,979	90.7%	\$ 119,727,917	15.6%
Net before CapEx	\$ (2,500,000)	\$ 17,090,939	-683.6%	\$ 10,978,455	55.7%
Beginning Fund Balance	\$ 32,525,297	\$ 32,525,297	100.0%	\$ 26,221,145	24.0%
Capital Expenditures	\$ (2,200,000)	\$ (2,118,589)	96.3%	\$ (4,606,783)	-54.0%
Net (from above)	\$ (2,500,000)	\$ 17,090,939	-683.6%	\$ 10,978,455	55.7%
Fund Additions/Deductions*	\$ -	\$ -	-	\$ -	-
Ending Fund Balance	\$ 27,825,297	\$ 47,497,647	170.7%	\$ 32,592,816	45.7%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (67,519)	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ 32,525,297	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

FY24 Actuals Q4

Other Funds

	FY24 Q3 Projection	FY24 Actual Q4	FY24 Q4 Actual as % of Proj.	FY23 Actual Q4	FY24 Q4 inc/(dec) from FY23 Q4
State Appropriation	\$ -	\$ -	-	\$ -	-
Tuition and Fees	\$ -	\$ -	-	\$ -	-
Gifts Grants & Contracts	\$ -	\$ -	-	\$ -	-
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ 100,000	\$ 102,384	102.4%	\$ 101,000	1.4%
Internal Sales	\$ -	\$ -	-	\$ -	-
Sales & Services	\$ -	\$ -	-	\$ 0	-100.0%
Other Revenues	\$ -	\$ -	-	\$ -	-
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-
Total Revenue	\$ 100,000	\$ 102,384	102.4%	\$ 101,000	1.4%
Total Personnel Services	\$ -	\$ -	-	\$ -	-
Service & Supplies	\$ 5,000	\$ 2,518	50.4%	\$ 1,278	97.1%
Merchandise-Resale/Redistribution	\$ -	\$ -	-	\$ -	-
Internal Sales Reimbursements	\$ -	\$ -	-	\$ -	-
Indirect Costs	\$ -	\$ -	-	\$ -	-
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-
Student Aid	\$ 15,000	\$ 10,729	71.5%	\$ 225	4671.3%
Total General Expense	\$ 20,000	\$ 13,247	66.2%	\$ 1,502	781.7%
Net Transfers Out(In)	\$ -	\$ -	-	\$ -	-
Total Expense	\$ 20,000	\$ 13,247	66.2%	\$ 1,502	781.7%
Net before CapEx	\$ 80,000	\$ 89,137	111.4%	\$ 99,498	-10.4%
Beginning Fund Balance	\$ 5,696,170	\$ 5,696,170	100.0%	\$ 5,596,672	1.8%
Capital Expenditures	\$ -	\$ -	-	\$ -	-
Net (from above)	\$ 80,000	\$ 89,137	111.4%	\$ 99,498	-10.4%
Fund Additions/Deductions*	\$ -	\$ -	-	\$ -	-
Ending Fund Balance	\$ 5,776,170	\$ 5,785,306	100.2%	\$ 5,696,170	1.6%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries

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

FY24 Actuals Q4
Plant Funds

	FY24 Q3		FY24 Q4		FY24 Q4 inc/(dec) from FY23 Q4
	Projection	FY24 Actual Q4	Actual as % of Proj.	FY23 Actual Q4	
State Appropriation	\$ -	\$ -	-	\$ 10,142,845	-100.0%
Tuition and Fees	\$ -	\$ -	-	\$ -	-
Gifts Grants & Contracts	\$ 107,000,000	\$ 112,301,349	105.0%	\$ 38,947,204	188.3%
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ 700,000	\$ 988,415	141.2%	\$ 439,926	124.7%
Internal Sales	\$ -	\$ -	-	\$ -	-
Sales & Services	\$ 40,000	\$ 18,262	45.7%	\$ 38,903	-53.1%
Other Revenues	\$ 200,000	\$ 20,654	10.3%	\$ 300,497	-93.1%
Transfers From OR State Agencies	\$ 33,500,000	\$ 35,249,799	105.2%	\$ 49,433,909	-28.7%
Total Revenue	\$ 141,440,000	\$ 148,578,479	105.0%	\$ 99,303,285	49.6%
Total Personnel Services	\$ -	\$ -	-	\$ -	-
Service & Supplies	\$ 11,000,000	\$ 18,503,210	168.2%	\$ (234,750)	-7982.1%
Merchandise-Resale/Redistribution	\$ -	\$ -	-	\$ -	-
Internal Sales Reimbursements	\$ (200,000)	\$ (691,121)	345.6%	\$ (123,161)	461.2%
Indirect Costs	\$ -	\$ -	-	\$ -	-
Depreciation/Amortization Expense	\$ 51,085,000	\$ 49,206,235	96.3%	\$ 47,463,798	3.7%
Student Aid	\$ -	\$ -	-	\$ -	-
Total General Expense	\$ 61,885,000	\$ 67,018,323	108.3%	\$ 47,105,888	42.3%
Net Transfers Out(In)	\$ (57,724,191)	\$ (56,291,709)	97.5%	\$ (28,405,062)	98.2%
Total Expense	\$ 4,160,809	\$ 10,726,615	257.8%	\$ 18,700,826	-42.6%
Net before CapEx	\$ 137,279,191	\$ 137,851,864	100.4%	\$ 80,602,459	71.0%
Beginning Fund Balance	\$ 978,669,702	\$ 978,669,702	100.0%	\$ 858,150,334	14.0%
Capital Expenditures	\$ (171,000,000)	\$ (186,673,480)	109.2%	\$ (159,262,861)	17.2%
Net (from above)	\$ 137,279,191	\$ 137,851,864	100.4%	\$ 80,602,459	71.0%
Fund Additions/Deductions*	\$ 117,700,000	\$ 167,754,790	142.5%	\$ 199,179,768	-15.8%
Ending Fund Balance	\$ 1,062,648,893	\$ 1,097,602,876	103.3%	\$ 978,669,701	12.2%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

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

FY24 Actuals Q4

Internal Bank

	FY24 Q3		FY24 Q4		FY24 Q4 inc/(dec) from FY23 Q4
	Projection	FY24 Actual Q4	Actual as % of Proj.	FY23 Actual Q4	
State Appropriation	\$ -	\$ -	-	\$ -	-
Tuition and Fees	\$ 3,175,000	\$ 3,306,858	104.2%	\$ 3,172,474	4.2%
Gifts Grants & Contracts	\$ -	\$ -	-	\$ -	-
ICC Revenue	\$ -	\$ -	-	\$ -	-
Federal Student Aid	\$ -	\$ -	-	\$ -	-
Interest and Investment	\$ 14,600,000	\$ 27,220,947	186.4%	\$ 7,561,958	260.0%
Internal Sales	\$ 42,000,000	\$ 47,882,953	114.0%	\$ 40,823,792	17.3%
Sales & Services	\$ -	\$ -	-	\$ -	-
Other Revenues	\$ -	\$ -	-	\$ -	-
Transfers From OR State Agencies	\$ -	\$ -	-	\$ -	-
Total Revenue	\$ 59,775,000	\$ 78,410,759	131.2%	\$ 51,558,224	52.1%
Total Personnel Services	\$ 375,000	\$ 393,576	105.0%	\$ 363,196	8.4%
Service & Supplies	\$ 31,800,000	\$ 31,624,013	99.4%	\$ 32,049,781	-1.3%
Merchandise-Resale/Redistribution	\$ -	\$ -	-	\$ -	-
Internal Sales Reimbursements	\$ -	\$ -	-	\$ -	-
Indirect Costs	\$ -	\$ -	-	\$ -	-
Depreciation/Amortization Expense	\$ -	\$ -	-	\$ -	-
Student Aid	\$ -	\$ -	-	\$ -	-
Total General Expense	\$ 31,800,000	\$ 31,624,013	99.4%	\$ 32,049,781	-1.3%
Net Transfers Out(In)	\$ 38,734,191	\$ 35,734,191	92.3%	\$ 1,867,904	1813.1%
Total Expense	\$ 70,909,191	\$ 67,751,780	95.5%	\$ 34,280,881	97.6%
Net before CapEx	\$ (11,134,191)	\$ 10,658,979	-95.7%	\$ 17,277,343	-38.3%
Beginning Fund Balance	\$ 76,606,158	\$ 76,606,158	100.0%	\$ 59,330,207	29.1%
Capital Expenditures	\$ -	\$ -	-	\$ -	-
Net (from above)	\$ (11,134,191)	\$ 10,658,979	-95.7%	\$ 17,277,343	-38.3%
Fund Additions/Deductions*	\$ -	\$ 9,007,499	-	\$ -	-
Ending Fund Balance	\$ 65,471,967	\$ 96,272,637	147.0%	\$ 76,607,551	25.7%
Year-End Accounting Entries **	TBD	TBD	TBD	\$ (1,392)	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	\$ 76,606,158	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

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

Notes:

- In the Internal Bank Funds, Unrestricted Net Assets include primarily unrealized and realized gains in the investment portfolio, unspent bond funds collected to meet obligations of the Student Building Fee debt pool and other long-term obligations. This number will grow increasing the principal payment dates on UO revenue bonds get closer.

FY24 Actuals Q4	Total All Fund Groups				FY24 Q4 inc/(dec) from FY23 Q4
	FY24 Q3		FY24 Q4		
	Projection	FY24 Actual Q4	FY24 Q4 Actual as % of Proj.	FY23 Actual Q4	
State Appropriation	\$ 99,654,306	\$ 99,978,281	100.3%	\$ 102,421,417	-2.4%
Tuition and Fees	\$ 557,675,000	\$ 558,955,371	100.2%	\$ 530,873,675	5.3%
Gifts Grants & Contracts	\$ 435,200,000	\$ 441,814,467	101.5%	\$ 340,945,479	29.6%
ICC Revenue	\$ 32,000,000	\$ 31,714,638	99.1%	\$ 30,404,237	4.3%
Federal Student Aid	\$ 25,500,000	\$ 26,565,170	104.2%	\$ 24,676,348	7.7%
Interest and Investment	\$ 37,800,000	\$ 52,110,206	137.9%	\$ 30,494,723	70.9%
Internal Sales	\$ 118,800,000	\$ 126,935,708	106.8%	\$ 114,928,958	10.4%
Sales & Services	\$ 229,640,000	\$ 234,791,033	102.2%	\$ 238,196,808	-1.4%
Other Revenues	\$ 7,903,911	\$ 11,351,015	143.6%	\$ 10,119,954	12.2%
Transfers From OR State Agenci	\$ 55,800,000	\$ 56,588,009	101.4%	\$ 63,724,414	-11.2%
Total Revenue	\$ 1,599,973,217	\$ 1,640,803,897	102.6%	\$ 1,486,786,014	10.4%
Total Personnel Services	\$ 837,975,000	\$ 839,232,099	100.2%	\$ 749,967,838	11.9%
Service & Supplies	\$ 394,305,000	\$ 397,365,777	100.8%	\$ 358,539,482	10.8%
Merchandise-Resale/Redistribut	\$ 35,110,000	\$ 35,810,904	102.0%	\$ 35,030,211	2.2%
Internal Sales Reimbursements	\$ (26,148,000)	\$ (25,775,875)	98.6%	\$ (22,700,544)	13.5%
Indirect Costs	\$ 47,506,000	\$ 45,965,455	96.8%	\$ 43,398,671	5.9%
Depreciation/Amortization Expe	\$ 107,985,000	\$ 106,069,379	98.2%	\$ 100,996,545	5.0%
Student Aid	\$ 108,415,000	\$ 108,240,085	99.8%	\$ 95,052,742	13.9%
Total General Expense	\$ 667,173,000	\$ 667,675,724	100.1%	\$ 610,317,107	9.4%
Net Transfers Out(In)	\$ -	\$ -	-	\$ -	-
Total Expense	\$ 1,505,148,000	\$ 1,506,907,823	100.1%	\$ 1,360,284,944	10.8%
Net before CapEx	\$ 94,825,217	\$ 133,896,074	141.2%	\$ 126,501,070	5.8%
Beginning Fund Balance	\$ 1,831,374,699	\$ 1,831,374,699	100.0%	\$ 1,702,818,158	7.5%
Capital Expenditures	\$ (180,372,420)	\$ (195,307,333)	108.3%	\$ (171,068,571)	14.2%
Net (from above)	\$ 94,825,217	\$ 133,896,074	141.2%	\$ 126,501,070	5.8%
Fund Additions/Deductions*	\$ 131,600,000	\$ 197,278,228	149.9%	\$ 174,948,824	12.8%
Ending Fund Balance	\$ 1,877,427,496	\$ 1,967,241,669	104.8%	\$ 1,833,199,480	7.3%
Year-End Accounting Entries **	TBD	TBD	TBD	TBD	TBD
Adjusted Ending Fund Balance	TBD	TBD	TBD	TBD	TBD
Net Capital Assets	TBD	TBD	TBD	TBD	TBD
Other Restricted Net Assets	TBD	TBD	TBD	TBD	TBD
Unrestricted Net Assets	TBD	TBD	TBD	TBD	TBD
Total Net Assets	TBD	TBD	TBD	TBD	TBD

* - Due to Capital Improvements and Debt Accounting entries, Includes Elimination of State Paid Debt from UO Books

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

FY24 Actuals Q4
Actual Expense and Capital Expenditures by ORG Level - All Funds except Agency and Clearing

Unit	Education and		Designated Ops and		Restricted Gift		Other Funds	Plant Funds	Internal Bank	Total
	General	Service Center	Auxiliaries	Grant Funds	Funds					
President Operations	\$ 3,777,251	\$ 963,036	\$ 102,739	\$ 488,583	\$ 152,372	\$ -	\$ -	\$ -	\$ -	\$ 5,483,982
General Counsel	\$ 4,280,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,280,710
Office of the University Secretary	\$ 3,110,394	\$ -	\$ -	\$ -	\$ 101,220	\$ -	\$ -	\$ -	\$ -	\$ 3,211,614
Knight Campus	\$ 6,486,199	\$ 349,804	\$ -	\$ 5,751,925	\$ 19,334,599	\$ -	\$ -	\$ -	\$ -	\$ 31,922,526
Office of the Provost	\$ 21,032,169	\$ 975,385	\$ 86,071	\$ 2,085,801	\$ 3,381,820	\$ -	\$ -	\$ -	\$ -	\$ 27,561,246
UO Portland	\$ 1,785,871	\$ 50,614	\$ 3,925,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,761,843
Vice President for Equity & Inclusion	\$ 3,089,784	\$ -	\$ -	\$ -	\$ 117,103	\$ -	\$ -	\$ -	\$ -	\$ 3,206,887
Vice Provost for Budget & Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provost Academic Allocation Model	\$ 121,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,267
College of Design	\$ 28,622,636	\$ 56,127	\$ (4,006)	\$ 5,146,403	\$ 1,608,005	\$ -	\$ -	\$ -	\$ -	\$ 35,429,165
College of Arts & Sciences	\$ 173,877,033	\$ 3,511,144	\$ 471,069	\$ 31,678,933	\$ 7,649,045	\$ -	\$ -	\$ -	\$ -	\$ 217,187,224
Honors College	\$ 4,170,901	\$ 16,541	\$ 208,207	\$ -	\$ 90,454	\$ -	\$ -	\$ -	\$ -	\$ 4,486,102
College of Business	\$ 40,515,381	\$ 248,943	\$ -	\$ 58,104	\$ 7,862,595	\$ -	\$ -	\$ -	\$ -	\$ 48,685,022
College of Education	\$ 25,168,979	\$ 8,901,739	\$ 3,479	\$ 50,837,229	\$ 2,310,221	\$ -	\$ -	\$ -	\$ -	\$ 87,221,646
School of Journalism and Communication	\$ 18,239,336	\$ 108,519	\$ 3,075	\$ 555,488	\$ 2,481,003	\$ -	\$ -	\$ -	\$ -	\$ 21,387,421
School of Law	\$ 19,225,683	\$ 215	\$ -	\$ 1,014,016	\$ 1,806,781	\$ -	\$ 59,250	\$ -	\$ -	\$ 22,105,945
School of Music and Dance	\$ 16,039,490	\$ 716,327	\$ 183,885	\$ 48,872	\$ 2,591,746	\$ -	\$ -	\$ -	\$ -	\$ 19,580,320
Ballmer Institute	\$ 566,376	\$ -	\$ -	\$ 57,906	\$ 3,907,435	\$ -	\$ -	\$ -	\$ -	\$ 4,531,717
Library	\$ 22,160,195	\$ 163,487	\$ 1,027	\$ 1,400,189	\$ 3,105,687	\$ -	\$ -	\$ -	\$ -	\$ 26,830,584
Enrollment Management	\$ 26,377,750	\$ 6,177,980	\$ 176,296	\$ 47,930,427	\$ 17,579,359	\$ -	\$ -	\$ -	\$ -	\$ 98,241,812
Vice President Student Life Administration	\$ 3,293,739	\$ 153,022	\$ 6,640,134	\$ -	\$ (8,655)	\$ -	\$ -	\$ -	\$ -	\$ 10,078,240
Information Services	\$ 40,437,877	\$ 6,965,173	\$ -	\$ 22,558	\$ 2,414	\$ -	\$ -	\$ -	\$ -	\$ 47,428,021
Division of Global Engagement	\$ 14,374,616	\$ 262,251	\$ -	\$ 1,396,855	\$ 125,822	\$ -	\$ -	\$ -	\$ -	\$ 16,159,544
Graduate School	\$ 2,757,695	\$ 66,250	\$ -	\$ 1,466,639	\$ 159,000	\$ -	\$ -	\$ -	\$ -	\$ 4,449,583
Physical Education and Recreation	\$ 1,785,686	\$ 402,449	\$ 9,985,637	\$ -	\$ 1,442	\$ -	\$ 234,780	\$ -	\$ -	\$ 12,409,995
Undergrad Educ & Student Success	\$ 8,959,982	\$ 359,831	\$ 32,709	\$ 1,757,807	\$ 496,684	\$ -	\$ -	\$ -	\$ -	\$ 11,607,013
Career Center	\$ 1,569,712	\$ 134,635	\$ -	\$ 61,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,766,061
Dean of Students & AVP Student Life	\$ 3,560,224	\$ 122,093	\$ 1,798,550	\$ 62,879	\$ 207,193	\$ -	\$ -	\$ -	\$ -	\$ 5,750,939
Vice President Finance & Admin Operations	\$ 1,628,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,628,690
FASS Finance & Admn Shared Services	\$ 9,375,133	\$ 628,901	\$ -	\$ 165,929	\$ 5,220	\$ -	\$ -	\$ -	\$ -	\$ 10,175,183
Office of Internal Audit	\$ 443,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,257
Safety and Risk Services	\$ 5,410,875	\$ 32,165	\$ 879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,443,919
Budget, Financial, & Data Analytics	\$ 2,459,371	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,459,615
Student Union, EMU	\$ 408,997	\$ 58,004	\$ 19,515,020	\$ 218,600	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 20,200,655
Business Affairs	\$ 7,919,354	\$ -	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,919,800
UO Internal Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (755,486)	\$ 67,751,780	\$ -	\$ 66,996,294
Purchasing & Contracting Services	\$ 2,134,800	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,135,028
Human Resources	\$ 6,948,481	\$ 659,294	\$ 21,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,628,783
Campus Planning and Facilities Mgmt	\$ 25,055,528	\$ 45,619,555	\$ 1,061,291	\$ 7,333	\$ 659	\$ -	\$ 154,728,774	\$ -	\$ -	\$ 226,473,140
Police Department	\$ 7,621,767	\$ 1,661,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,283,726
Campus Services	\$ 1,042,787	\$ 3,937,018	\$ 7,844,332	\$ 7,576	\$ 12,918	\$ -	\$ -	\$ -	\$ -	\$ 12,844,631
University Housing	\$ -	\$ 942	\$ 104,853,271	\$ 867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,855,079
Athletics	\$ 558	\$ 2,671,022	\$ 138,636,645	\$ -	\$ 43,217,912	\$ -	\$ 81,440	\$ -	\$ -	\$ 184,607,577
University Health Center	\$ 149,321	\$ -	\$ 28,408,249	\$ 79,552	\$ 61,642	\$ -	\$ -	\$ -	\$ -	\$ 28,698,764
University Advancement	\$ 12,424,689	\$ 65,190	\$ -	\$ -	\$ 7,495,997	\$ -	\$ -	\$ -	\$ -	\$ 19,985,876
University Communications	\$ 8,806,628	\$ 403,321	\$ -	\$ 103,253	\$ 372,071	\$ -	\$ -	\$ -	\$ -	\$ 9,685,273
Research & Innovation	\$ 30,068,243	\$ 11,997,238	\$ -	\$ 64,262,758	\$ 4,823,399	\$ -	\$ 1,595,490	\$ -	\$ -	\$ 112,747,128
Institutional Expenditures	\$ 27,143,816	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,343,816
Clearing Funds	\$ 438,117	\$ 158,337	\$ 113,510	\$ (446,739)	\$ 6,795,647	\$ 13,247	\$ 41,455,846	\$ -	\$ -	\$ 48,527,964
UO General Insurance	\$ 5,097,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,097,260
UO Building/Property Management	\$ 452	\$ -	\$ 6,486,089	\$ -	\$ 2,660,725	\$ -	\$ -	\$ -	\$ -	\$ 9,147,266
Total	\$ 649,965,058	\$ 99,798,739	\$ 330,555,215	\$ 216,221,456	\$ 140,509,567	\$ 13,247	\$ 197,400,094	\$ 67,751,780	\$ -	\$ 1,702,215,156

FY24 Actuals Q4 Total All Fund Groups Personnel Services	Total Dollars			Benefits as a % of Total Salary & Leave	
	FY2023	FY2024	Yr/Yr % Inc	FY2023	FY2024
Salary & Wages	\$458,117,594	\$506,376,819	10.5%		
Other Payroll Expense(OPE) and Leave					
Personnel Leave	\$31,728,019	\$32,810,643	3.4%	6.5%	6.1%
Medical Insurance	\$90,345,329	\$98,977,849	9.6%	18.4%	18.4%
Retirement	\$95,044,704	\$103,382,774	8.8%	19.4%	19.2%
Other OPE	\$35,056,943	\$40,850,748	16.5%	7.2%	7.6%
Total OPE & Leave	\$252,174,994	\$276,022,015	9.5%	51.5%	51.2%
*Total Personnel Services	\$710,292,588	\$782,398,833	10.2%		

* Agency Fund data from payroll for entire university excludes OPE GE Remissions (Tuition, Fees & Benefits), Benefit Compensation and Year end accruals/adjustments