**FY25 Actuals Quarter 4 Report - FINAL**

| | Education and General | Designated Ops and Service Center | Auxiliaries | Grant Funds | Restricted Gift Funds | Other Funds | Plant Funds | Internal Bank | Total from Operations | Year-End Reporting Adj.*** | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 106,501,245 | $ 1,158,297 | $ 589,167 | $ 80,341 | $ - | $ - | $ - | $ - | **$ 108,329,050** | | |
| Tuition and Fees | $ 529,146,719 | $ 1,691,833 | $ 52,364,003 | $ - | $ - | $ - | $ - | $ 3,396,463 | **$ 586,599,018** | | |
| Gifts Grants & Contracts | $ 185,061 | $ 3,102,977 | $ - | $ 178,246,973 | $ 128,206,907 | $ - | $ 131,102,007 | $ - | **$ 440,843,926** | | |
| ICC Revenue | $ 33,646,952 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 33,646,952** | | |
| Federal Student Aid | $ - | $ - | $ - | $ 33,578,431 | $ - | $ - | $ - | $ - | **$ 33,578,431** | | |
| Interest and Investment | $ 11,689,823 | $ 12,332,818 | $ 859,247 | $ 4,508 | $ - | $ 100,163 | $ 1,067,054 | $ 25,266,620 | **$ 51,320,233** | | |
| Internal Sales | $ 1,718,318 | $ 64,730,344 | $ 14,974,739 | $ 290 | $ - | $ - | $ - | $ 44,420,907 | **$ 125,844,598** | | |
| Sales & Services | $ 5,411,576 | $ 13,353,853 | $ 253,510,356 | $ 348,311 | $ - | $ - | $ 33 | $ - | **$ 272,624,129** | | |
| Other Revenues | $ 3,299,331 | $ 1,828,866 | $ 19,015,344 | $ - | $ - | $ - | $ 8,928,447 | $ 3 | **$ 33,071,992** | | |
| Transfers From OR State Agencies | $ - | $ - | $ - | $ 23,021,076 | $ - | $ - | $ 69,739,060 | $ - | **$ 92,760,136** | | |
| **Total Revenue** | **$ 691,599,025** | **$ 98,198,989** | **$ 341,312,856** | **$ 235,279,930** | **$ 128,206,907** | **$ 100,163** | **$ 210,836,602** | **$ 73,083,993** | **$ 1,778,618,465** | | |
| | | | | | | | | | | | |
| **Total Personnel Services** | **$ 542,993,257** | **$ 47,698,868** | **$ 142,717,483** | **$ 93,984,840** | **$ 57,084,504** | **$ -** | **$ -** | **$ 450,649** | **$ 884,930,000** | | |
| | | | | | | | | | | | |
| Service & Supplies | $ 144,076,497 | $ 21,873,690 | $ 128,301,861 | $ 37,801,101 | $ 33,173,357 | $ 10,590 | $ 11,248,310 | $ 28,917,424 | **$ 405,402,831** | | |
| Merchandise-Resale/Redistribution | $ 8,667 | $ 18,798,459 | $ 18,697,544 | $ 41,880 | $ 160 | $ - | $ - | $ - | **$ 37,546,711** | | |
| Internal Sales Reimbursements | $ (26,151,808) | $ (37,500) | $ (2,308,487) | $ (38,021) | $ (160) | $ - | $ (2,001,060) | $ - | **$ (30,537,036)** | | |
| Indirect Costs | $ 1,732 | $ 3,096,391 | $ 12,610,196 | $ 33,805,802 | $ - | $ - | $ - | $ - | **$ 49,514,121** | | |
| Depreciation/Amortization Expense | $ - | $ 4,468,302 | $ 52,935,576 | $ - | $ - | $ - | $ 55,157,462 | $ - | **$ 112,561,340** | | |
| Student Aid | $ 4,469,995 | $ 181,809 | $ 6,849,707 | $ 64,918,235 | $ 44,912,056 | $ 24,650 | $ - | $ 1,600 | **$ 121,358,052** | | |
| **Total General Expense** | **$ 122,405,082** | **$ 48,381,152** | **$ 217,086,398** | **$ 136,528,998** | **$ 78,085,414** | **$ 35,240** | **$ 64,404,711** | **$ 28,919,024** | **$ 695,846,018** | | |
| | | | | | | | | | | | |
| **Net Transfers Out/(In)** | **$ 16,375,860** | **$ 3,027,724** | **$ (3,161,953)** | **$ 1,900,993** | **$ 6,883,279** | **$ 324,651** | **$ (30,035,486)** | **$ 4,684,931** | **$ -** | | |
| | | | | | | | | | | | |
| **Total Expense** | **$ 681,774,200** | **$ 99,107,744** | **$ 356,641,928** | **$ 232,414,830** | **$ 142,053,197** | **$ 359,891** | **$ 34,369,226** | **$ 34,054,604** | **$ 1,580,776,018** | | |
| **Net before CapEx** | **$ 9,824,825** | **$ (908,755)** | **$ (15,329,072)** | **$ 2,865,100** | **$ (13,846,289)** | **$ (259,728)** | **$ 176,467,376** | **$ 39,029,389** | **$ 197,842,447** | | |
| | | | | | | | | | | | |
| **Beginning Fund Balance** | $ 116,223,240 | $ 55,885,970 | $ 541,461,637 | $ (1,989,768) | $ 47,380,898 | $ 5,785,306 | $ 1,102,748,659 | $ 94,739,713 | **$ 1,962,235,657** | | |
| **Capital Expenditures** | $ (4,355,151) | $ (93,918) | $ (478,235) | $ (2,840,318) | $ (1,819,946) | $ - | $ (253,613,436) | $ - | **$ (263,201,003)** | | |
| **Net (from above)** | $ 9,824,825 | $ (908,755) | $ (15,329,072) | $ 2,865,100 | $ (13,846,289) | $ (259,728) | $ 176,467,376 | $ 39,029,389 | **$ 197,842,845** | | |
| **Fund Additions/Deductions*** | $ (64,281) | $ 2,186,877 | $ 11,110,848 | $ - | $ - | $ - | $ 251,717,483 | $ 599,357 | **$ 265,550,284** | $ (312,636,439) | |
| **Ending Fund Balance** | **$ 121,628,633** | **$ 57,070,175** | **$ 536,765,179** | **$ (1,964,986)** | **$ 31,714,663** | **$ 5,525,578** | **$ 1,277,320,082** | **$ 134,368,459** | **$ 2,162,427,782** | **$ (312,636,439)** | **$ 1,849,791,343** |
| | | | | | | | | | | | |
| **Year-End Accounting Entries** | $ (1,960,077) | $ (179,782) | $ (191,043) | $ (246,730) | $ (122,342) | $ - | $ (13,476) | $ 4,759,102 | **$ 2,045,652** | | **$ 2,045,652** |
| **Adjusted Ending Fund Balance** | **$ 119,668,556** | **$ 56,890,393** | **$ 536,574,136** | **$ (2,211,717)** | **$ 31,592,321** | **$ 5,525,578** | **$ 1,277,306,606** | **$ 139,127,561** | **$ 2,164,473,434** | **$ (312,636,439)** | **$ 1,851,836,995** |
| | | | | | | | | | | | |
| **Net Capital Assets** | $ - | $ 21,940,106 | $ 496,468,091 | $ - | $ - | $ - | $ 1,132,883,749 | $ (37,091,973) | **$ 1,614,199,972** | $ - | **$ 1,614,199,972** |
| **Other Restricted Net Assets** | $ - | $ - | $ - | $ (2,211,717) | $ 31,592,321 | $ 5,525,578 | $ 93,162,212 | $ 10,608,452 | **$ 138,676,846** | $ (15,008,826) | **$ 123,668,020** |
| **Unrestricted Net Assets** | $ 119,668,556 | $ 34,950,287 | $ 40,106,045 | $ - | $ - | $ - | $ 51,260,646 | $ 165,611,082 | **$ 411,596,616** | $ (297,627,613) | **$ 113,969,003** |
| **Total Net Assets** | **$ 119,668,556** | **$ 56,890,393** | **$ 536,574,136** | **$ (2,211,717)** | **$ 31,592,321** | **$ 5,525,578** | **$ 1,277,306,606** | **$ 139,127,561** | **$ 2,164,473,434** | **$ (312,636,439)** | **$ 1,851,836,995** |

*- Fund Additions/Deductions are primarily Capital Asset and Debt Accounting entries

**- Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

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

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.

**FY26 Updated Projection** **All Funds except Agency**

| | Education and General | Designated Ops and Service Center | Auxiliaries | Grant Funds | Restricted Gift Funds | Other Funds | Plant Funds | Internal Bank | Total |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 109,500,000 | $ 1,100,000 | $ 600,000 | $ 83,000 | $ - | $ - | $ - | $ - | **$ 111,283,000** |
| Tuition and Fees | $ 535,000,000 | $ 600,000 | $ 54,600,000 | $ - | $ - | $ - | $ - | $ 3,400,000 | **$ 593,600,000** |
| Gifts Grants & Contracts | $ 185,000 | $ 3,300,000 | $ - | $ 177,600,000 | $ 188,000,000 | $ - | $ 52,000,000 | $ - | **$ 421,085,000** |
| ICC Revenue | $ 33,000,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 33,000,000** |
| Federal Student Aid | $ - | $ - | $ - | $ 32,100,000 | $ - | $ - | $ - | $ - | **$ 32,100,000** |
| Interest and Investment | $ 11,400,000 | $ 12,700,000 | $ 780,000 | $ - | $ - | $ 100,000 | $ 1,000,000 | $ 13,300,000 | **$ 39,280,000** |
| Internal Sales | $ 1,700,000 | $ 67,000,000 | $ 14,400,000 | $ - | $ - | $ - | $ - | $ 47,100,000 | **$ 130,200,000** |
| Sales & Services | $ 5,400,000 | $ 12,500,000 | $ 258,275,000 | $ 350,000 | $ - | $ - | $ - | $ - | **$ 276,525,000** |
| Other Revenues | $ 2,700,000 | $ 1,300,000 | $ 11,400,000 | $ - | $ - | $ - | $ 700,000 | $ - | **$ 16,100,000** |
| Transfers From OR State Agencies | $ - | $ - | $ - | $ 23,000,000 | $ - | $ - | $ 25,000,000 | $ - | **$ 48,000,000** |
| **Total Revenue** | **$ 698,885,000** | **$ 98,500,000** | **$ 340,055,000** | **$ 233,133,000** | **$ 188,000,000** | **$ 100,000** | **$ 78,700,000** | **$ 63,800,000** | **$ 1,701,173,000** |
| **Total Personnel Services** | **$ 554,000,000** | **$ 48,800,000** | **$ 139,500,000** | **$ 93,000,000** | **$ 69,000,000** | **$ -** | **$ -** | **$ 480,000** | **$ 904,780,000** |
| Service & Supplies | $ 143,000,000 | $ 21,300,000 | $ 136,600,000 | $ 39,000,000 | $ 56,600,000 | $ 5,000 | $ 5,000,000 | $ 32,800,000 | **$ 434,305,000** |
| Merchandise-Resale/Redistribution | $ - | $ 18,300,000 | $ 19,750,000 | $ - | $ - | $ - | $ - | $ - | **$ 38,050,000** |
| Internal Sales Reimbursements | $ (28,600,000) | $ (100,000) | $ (2,100,000) | $ - | $ - | $ - | $ (2,100,000) | $ - | **$ (32,900,000)** |
| Indirect Costs | $ - | $ 2,800,000 | $ 13,100,000 | $ 33,000,000 | $ - | $ - | $ - | $ - | **$ 48,900,000** |
| Depreciation/Amortization Expense | $ - | $ 4,400,000 | $ 53,300,000 | $ - | $ - | $ - | $ 59,700,000 | $ - | **$ 117,400,000** |
| Student Aid | $ 4,600,000 | $ 200,000 | $ 4,800,000 | $ 60,700,000 | $ 52,500,000 | $ 15,000 | $ - | $ - | **$ 122,815,000** |
| **Total General Expense** | **$ 119,000,000** | **$ 46,900,000** | **$ 225,450,000** | **$ 132,700,000** | **$ 109,100,000** | **$ 20,000** | **$ 62,600,000** | **$ 32,800,000** | **$ 728,570,000** |
| **Net Transfers Out(In)** | **$ 16,400,000** | **$ 1,500,000** | **$ (3,200,000)** | **$ 3,100,000** | **$ 7,900,000** | **$ -** | **$ (39,000,000)** | **$ 13,300,000** | **$ -** |
| **Total Expense** | **$ 689,400,000** | **$ 97,200,000** | **$ 361,750,000** | **$ 228,800,000** | **$ 186,000,000** | **$ 20,000** | **$ 23,600,000** | **$ 46,580,000** | **$ 1,633,350,000** |
| **Net before CapEx** | **$ 9,485,000** | **$ 1,300,000** | **$ (21,695,000)** | **$ 4,333,000** | **$ 2,000,000** | **$ 80,000** | **$ 55,100,000** | **$ 17,220,000** | **$ 67,823,000** |
| **Beginning Fund Balance** | $ 119,668,556 | $ 56,890,393 | $ 536,574,136 | $ (2,211,717) | $ 31,592,321 | $ 5,525,578 | $ 1,277,306,606 | $ 139,127,561 | **$ 2,164,473,434** |
| **Capital Expenditures** | $ (5,000,000) | $ (100,000) | $ (500,000) | $ (5,000,000) | $ (1,100,000) | $ - | $ (210,500,000) | $ - | **$ (222,200,000)** |
| **Net (from above)** | $ 9,485,000 | $ 1,300,000 | $ (21,695,000) | $ 4,333,000 | $ 2,000,000 | $ 80,000 | $ 55,100,000 | $ 17,220,000 | **$ 67,823,000** |
| **Fund Additions/Deductions*** | $ - | $ 530,000 | $ 3,650,000 | $ - | $ - | $ - | $ 218,000,000 | $ - | **$ 222,180,000** |
| **Ending Fund Balance** | **$ 124,153,556** | **$ 58,620,393** | **$ 518,029,136** | **$ (2,878,717)** | **$ 32,492,321** | **$ 5,605,578** | **$ 1,339,906,606** | **$ 156,347,561** | **$ 2,232,276,434** |
| **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

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

**FY26 Actuals Q3** **All Funds except Agency**

| | Education and General | Designated Ops and Service Center | Auxiliaries | Grant Funds | Restricted Gift Funds | Other Funds | Plant Funds | Internal Bank | Total |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 92,747,510 | $ 868,723 | $ 454,481 | $ 61,975 | $ - | $ - | $ - | $ - | **$ 94,132,689** |
| Tuition and Fees | $ 527,780,092 | $ 478,001 | $ 54,288,360 | $ - | $ - | $ - | $ - | $ 3,357,518 | **$ 585,903,971** |
| Gifts Grants & Contracts | $ 187,582 | $ 2,435,723 | $ - | $ 129,495,509 | $ 118,405,619 | $ - | $ 45,382,609 | $ - | **$ 295,907,041** |
| ICC Revenue | $ 24,491,488 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 24,491,488** |
| Federal Student Aid | $ - | $ - | $ - | $ 29,011,549 | $ - | $ - | $ - | $ - | **$ 29,011,549** |
| Interest and Investment | $ 8,975,381 | $ 10,430,055 | $ 632,317 | $ (4,776) | $ - | $ 81,766 | $ 655,692 | $ 14,344,221 | **$ 35,114,655** |
| Internal Sales | $ 897,879 | $ 47,860,458 | $ 11,265,016 | $ - | $ 2,000 | $ - | $ - | $ 28,667,295 | **$ 88,692,648** |
| Sales & Services | $ 4,344,423 | $ 8,703,291 | $ 191,545,347 | $ 507,044 | $ - | $ - | $ 123 | $ - | **$ 205,100,227** |
| Other Revenues | $ 1,239,204 | $ 894,609 | $ 2,125,513 | $ - | $ 19,504 | $ - | $ 642,192 | $ 0 | **$ 4,921,023** |
| Transfers From OR State Agencies | $ - | $ - | $ - | $ 23,701,567 | $ - | $ - | $ 15,508,327 | $ - | **$ 39,209,894** |
| **Total Revenue** | **$ 660,663,559** | **$ 71,670,859** | **$ 260,311,035** | **$ 182,772,867** | **$ 118,427,123** | **$ 81,766** | **$ 62,188,942** | **$ 46,369,034** | **$ 1,402,485,186** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ 406,973,320** | **$ 35,278,223** | **$ 111,365,072** | **$ 69,131,697** | **$ 42,672,584** | **$ -** | **$ -** | **$ 357,498** | **$ 665,778,395** |
| | | | | | | | | | |
| Service & Supplies | $ 102,961,192 | $ 14,665,723 | $ 89,469,042 | $ 23,437,060 | $ 38,342,776 | $ 2,243 | $ 1,950,559 | $ 14,378,108 | **$ 285,206,704** |
| Merchandise-Resale/Redistribution | $ 43,679 | $ 12,753,769 | $ 13,778,840 | $ - | $ - | $ - | $ - | $ - | **$ 26,576,288** |
| Internal Sales Reimbursements | $ (20,103,341) | $ (62,154) | $ (1,874,510) | $ (112,402) | $ (800) | $ - | $ (2,139,745) | $ - | **$ (24,292,953)** |
| Indirect Costs | $ 963 | $ 2,293,454 | $ 9,262,911 | $ 24,653,320 | $ 16 | $ - | $ - | $ - | **$ 36,210,664** |
| Depreciation/Amortization Expense | $ - | $ 3,607,379 | $ 39,341,552 | $ - | $ - | $ - | $ 44,015,476 | $ - | **$ 86,964,407** |
| Student Aid | $ 3,341,492 | $ 144,804 | $ 4,090,893 | $ 56,414,015 | $ 42,791,266 | $ 34,463 | $ - | $ - | **$ 106,816,934** |
| **Total General Expense** | **$ 86,243,984** | **$ 33,402,975** | **$ 154,068,728** | **$ 104,391,993** | **$ 81,133,259** | **$ 36,706** | **$ 43,826,290** | **$ 14,378,108** | **$ 517,482,044** |
| | | | | | | | | | |
| **Net Transfers Out/(In)** | **$ 10,096,161** | **$ (715,671)** | **$ (6,503,857)** | **$ 3,079,145** | **$ 8,763,932** | **$ (17,168)** | **$ (27,964,801)** | **$ 13,262,260** | **$ -** |
| | | | | | | | | | |
| **Total Expense** | **$ 503,313,465** | **$ 67,965,528** | **$ 258,929,943** | **$ 176,602,835** | **$ 132,569,774** | **$ 19,538** | **$ 15,861,489** | **$ 27,997,867** | **$ 1,183,260,438** |
| **Net before CapEx** | **$ 157,350,095** | **$ 3,705,331** | **$ 1,381,092** | **$ 6,170,032** | **$ (14,142,651)** | **$ 62,228** | **$ 46,327,453** | **$ 18,371,168** | **$ 219,224,748** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ 119,668,556 | $ 56,890,393 | $ 536,574,136 | $ (2,211,717) | $ 31,592,321 | $ 5,525,578 | $ 1,277,306,606 | $ 139,127,561 | **$ 2,164,473,434** |
| **Capital Expenditures** | $ (4,795,494) | $ (102,301) | $ (468,834) | $ (4,765,318) | $ (763,348) | $ - | $ (123,010,034) | $ - | **$ (133,905,330)** |
| **Net (from above)** | $ 157,350,095 | $ 3,705,331 | $ 1,381,092 | $ 6,170,032 | $ (14,142,651) | $ 62,228 | $ 46,327,453 | $ 18,371,168 | **$ 219,224,748** |
| **Fund Additions/Deductions*** | $ (49,750) | $ 2,842,571 | $ (5,931,485) | $ - | $ - | $ - | $ 25,915,817 | $ - | **$ 22,777,153** |
| **Ending Fund Balance** | **$ 272,173,407** | **$ 63,335,994** | **$ 531,554,909** | **$ (807,003)** | **$ 16,686,322** | **$ 5,587,806** | **$ 1,226,539,843** | **$ 157,498,728** | **$ 2,272,570,005** |
| | | | | | | | | | |
| **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

**- Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

UNIVERSITY OF OREGON



**FY26 Actuals Q3** **Education and General**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 109,500,000 | $ 92,747,510 | 84.7% | $ 89,797,075 | 3.3% | $ 106,501,245 | 2.8% | $ 109,500,000 | 2.8% |
| Tuition and Fees | $ 538,000,000 | $ 527,780,092 | 98.1% | $ 521,969,002 | 1.1% | $ 529,146,719 | 1.7% | $ 535,000,000 | 1.1% |
| Gifts Grants & Contracts | $ 185,000 | $ 187,582 | 101.4% | $ 185,061 | 1.4% | $ 185,061 | 0.0% | $ 185,000 | 0.0% |
| ICC Revenue | $ 35,000,000 | $ 24,491,488 | 70.0% | $ 24,064,673 | 1.8% | $ 33,646,952 | 4.0% | $ 33,000,000 | -1.9% |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 11,400,000 | $ 8,975,381 | 78.7% | $ 8,943,507 | 0.4% | $ 11,689,823 | -2.5% | $ 11,400,000 | -2.5% |
| Internal Sales | $ 1,700,000 | $ 897,879 | 52.8% | $ 1,261,266 | -28.8% | $ 1,718,318 | -1.1% | $ 1,700,000 | -1.1% |
| Sales & Services | $ 5,400,000 | $ 4,344,423 | 80.5% | $ 4,492,238 | -3.3% | $ 5,411,576 | -0.2% | $ 5,400,000 | -0.2% |
| Other Revenues | $ 3,300,000 | $ 1,239,204 | 37.6% | $ 1,895,764 | -34.6% | $ 3,299,331 | 0.0% | $ 2,700,000 | -18.2% |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 704,485,000** | **$ 660,663,559** | **93.8%** | **$ 652,608,585** | **1.2%** | **$ 691,599,025** | **1.9%** | **$ 698,885,000** | **1.1%** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ 561,500,000** | **$ 406,973,320** | **72.5%** | **$ 394,890,722** | **3.1%** | **$ 542,993,257** | **3.4%** | **$ 554,000,000** | **2.0%** |
| | | | | | | | | | |
| Service & Supplies | $ 146,700,000 | $ 102,961,192 | 70.2% | $ 103,145,434 | -0.2% | $ 144,076,497 | 1.8% | $ 143,000,000 | -0.7% |
| Merchandise-Resale/Redistribution | $ - | $ 43,679 | - | $ (32,215) | -235.6% | $ 8,667 | -100.0% | $ - | -100.0% |
| Internal Sales Reimbursements | $ (28,600,000) | $ (20,103,341) | 70.3% | $ (18,572,424) | 8.2% | $ (26,151,808) | 9.4% | $ (28,600,000) | 9.4% |
| Indirect Costs | $ - | $ 963 | - | $ 1,068 | -9.9% | $ 1,732 | -100.0% | $ - | -100.0% |
| Depreciation/Amortization Expense | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Student Aid | $ 4,600,000 | $ 3,341,492 | 72.6% | $ 3,293,751 | 1.4% | $ 4,469,995 | 2.9% | $ 4,600,000 | 2.9% |
| **Total General Expense** | **$ 122,700,000** | **$ 86,243,984** | **70.3%** | **$ 87,835,613** | **-1.8%** | **$ 122,405,082** | **0.2%** | **$ 119,000,000** | **-2.8%** |
| | | | | | | | | | |
| **Net Transfers Out(In)** | **$ 16,400,000** | **$ 10,096,161** | **61.6%** | **$ 6,236,517** | **61.9%** | **$ 16,375,860** | **0.1%** | **$ 16,400,000** | **0.1%** |
| | | | | | | | | | |
| **Total Expense** | **$ 700,600,000** | **$ 503,313,465** | **71.8%** | **$ 488,962,853** | **2.9%** | **$ 681,774,200** | **2.8%** | **$ 689,400,000** | **1.1%** |
| **Net before CapEx** | **$ 3,885,000** | **$ 157,350,095** | **4050.2%** | **$ 163,645,733** | **-3.8%** | **$ 9,824,825** | **-60.5%** | **$ 9,485,000** | **-3.5%** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ 119,668,556 | $ 119,668,556 | 100.0% | $ 116,223,240 | 3.0% | $ 116,223,240 | 3.0% | $ 119,668,556 | 3.0% |
| **Capital Expenditures** | $ (4,400,000) | $ (4,795,494) | 109.0% | $ (2,984,694) | 60.7% | $ (4,355,151) | 1.0% | $ (5,000,000) | 14.8% |
| **Net (from above)** | $ 3,885,000 | $ 157,350,095 | 4050.2% | $ 163,645,733 | -3.8% | $ 9,824,825 | -60.5% | $ 9,485,000 | -3.5% |
| **Fund Additions/Deductions*** | $ - | $ (49,750) | - | $ (47,994) | 3.7% | $ (64,281) | -100.0% | $ - | -100.0% |
| **Ending Fund Balance** | **$ 119,153,556** | **$ 272,173,407** | **228.4%** | **$ 276,836,285** | **-1.7%** | **$ 121,628,633** | **-2.0%** | **$ 124,153,556** | **2.1%** |
| | | | | | | | | | |
| **Year-End Accounting Entries ** ** | TBD | TBD | TBD | TBD | TBD | $ (1,960,077) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 119,668,556** | **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 | $ 119,668,556 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 119,668,556** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting entries

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability, in the E&G fund

**FY26 Actuals Q3** **Designated Operations and Service Centers**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 1,100,000 | $ 868,723 | 79.0% | $ 868,723 | 0.0% | $ 1,158,297 | -5.0% | $ 1,100,000 | -5.0% |
| Tuition and Fees | $ 1,100,000 | $ 478,001 | 43.5% | $ 1,342,618 | -64.4% | $ 1,691,833 | -35.0% | $ 600,000 | -64.5% |
| Gifts Grants & Contracts | $ 3,300,000 | $ 2,435,723 | 73.8% | $ 1,798,503 | 35.4% | $ 3,102,977 | 6.3% | $ 3,300,000 | 6.3% |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 11,200,000 | $ 10,430,055 | 93.1% | $ 10,377,106 | 0.5% | $ 12,332,818 | -9.2% | $ 12,700,000 | 3.0% |
| Internal Sales | $ 67,600,000 | $ 47,860,458 | 70.8% | $ 47,964,274 | -0.2% | $ 64,730,344 | 4.4% | $ 67,000,000 | 3.5% |
| Sales & Services | $ 12,500,000 | $ 8,703,291 | 69.6% | $ 9,537,632 | -8.7% | $ 13,353,853 | -6.4% | $ 12,500,000 | -6.4% |
| Other Revenues | $ 1,300,000 | $ 894,609 | 68.8% | $ 693,344 | 29.0% | $ 1,828,866 | -28.9% | $ 1,300,000 | -28.9% |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 98,100,000** | **$ 71,670,859** | **73.1%** | **$ 72,582,199** | **-1.3%** | **$ 98,198,989** | **-0.1%** | **$ 98,500,000** | **0.3%** |
| **Total Personnel Services** | **$ 48,800,000** | **$ 35,278,223** | **72.3%** | **$ 35,073,366** | **0.6%** | **$ 47,698,868** | **2.3%** | **$ 48,800,000** | **2.3%** |
| Service & Supplies | $ 22,300,000 | $ 14,665,723 | 65.8% | $ 14,918,845 | -1.7% | $ 21,873,690 | 1.9% | $ 21,300,000 | -2.6% |
| Merchandise-Resale/Redistribution | $ 18,300,000 | $ 12,753,769 | 69.7% | $ 12,291,632 | 3.8% | $ 18,798,459 | -2.7% | $ 18,300,000 | -2.7% |
| Internal Sales Reimbursements | $ (100,000) | $ (62,154) | 62.2% | $ (39,040) | 59.2% | $ (37,500) | 166.7% | $ (100,000) | 166.7% |
| Indirect Costs | $ 2,800,000 | $ 2,293,454 | 81.9% | $ 2,356,150 | -2.7% | $ 3,096,391 | -9.6% | $ 2,800,000 | -9.6% |
| Depreciation/Amortization Expense | $ 4,400,000 | $ 3,607,379 | 82.0% | $ 3,328,651 | 8.4% | $ 4,468,302 | -1.5% | $ 4,400,000 | -1.5% |
| Student Aid | $ 200,000 | $ 144,804 | 72.4% | $ 145,014 | -0.1% | $ 181,809 | 10.0% | $ 200,000 | 10.0% |
| **Total General Expense** | **$ 47,900,000** | **$ 33,402,975** | **69.7%** | **$ 33,001,252** | **1.2%** | **$ 48,381,152** | **-1.0%** | **$ 46,900,000** | **-3.1%** |
| **Net Transfers Out(In)** | **$ 1,500,000** | **$ (715,671)** | **-47.7%** | **$ 39,083** | **-1931.2%** | **$ 3,027,724** | **-50.5%** | **$ 1,500,000** | **-50.5%** |
| **Total Expense** | **$ 98,200,000** | **$ 67,965,528** | **69.2%** | **$ 68,113,701** | **-0.2%** | **$ 99,107,744** | **-0.9%** | **$ 97,200,000** | **-1.9%** |
| **Net before CapEx** | **$ (100,000)** | **$ 3,705,331** | **-3705.3%** | **$ 4,468,498** | **-17.1%** | **$ (908,755)** | **-89.0%** | **$ 1,300,000** | **-243.1%** |
| **Beginning Fund Balance** | $ 56,890,393 | $ 56,890,393 | 100.0% | $ 55,885,970 | 1.8% | $ 55,885,970 | 1.8% | $ 56,890,393 | 1.8% |
| **Capital Expenditures** | $ (100,000) | $ (102,301) | 102.3% | $ (54,158) | 88.9% | $ (93,918) | 6.5% | $ (100,000) | 6.5% |
| **Net (from above)** | $ (100,000) | $ 3,705,331 | -3705.3% | $ 4,468,498 | -17.1% | $ (908,755) | -89.0% | $ 1,300,000 | -243.1% |
| **Fund Additions/Deductions*** | $ 1,792,185 | $ 2,842,571 | 158.6% | $ 1,252,578 | 126.9% | $ 2,186,877 | -18.0% | $ 530,000 | -75.8% |
| **Ending Fund Balance** | **$ 58,482,578** | **$ 63,335,994** | **108.3%** | **$ 61,552,889** | **2.9%** | **$ 57,070,175** | **2.5%** | **$ 58,620,393** | **2.7%** |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ (179,782) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 56,890,393** | **TBD** | **TBD** | **TBD** |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ 21,940,106 | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 34,950,287 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 56,890,393** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting en

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Auxiliaries**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 600,000 | $ 454,481 | 75.7% | $ 441,875 | 2.9% | $ 589,167 | 1.8% | $ 600,000 | 1.8% |
| Tuition and Fees | $ 54,100,000 | $ 54,288,360 | 100.3% | $ 52,073,799 | 4.3% | $ 52,364,003 | 3.3% | $ 54,600,000 | 4.3% |
| Gifts Grants & Contracts | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 300,000 | $ 632,317 | 210.8% | $ 645,038 | -2.0% | $ 859,247 | -65.1% | $ 780,000 | -9.2% |
| Internal Sales | $ 15,400,000 | $ 11,265,016 | 73.1% | $ 10,570,420 | 6.6% | $ 14,974,739 | 2.8% | $ 14,400,000 | -3.8% |
| Sales & Services | $ 254,500,000 | $ 91,545,347 | 36.0% | $ 177,439,983 | -48.4% | $ 253,510,356 | 0.4% | $ 258,275,000 | 1.9% |
| Other Revenues | $ 11,400,000 | $ 2,125,513 | 18.6% | $ 11,976,179 | -82.3% | $ 19,015,344 | -40.0% | $ 11,400,000 | -40.0% |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 336,300,000** | **$ 160,311,035** | **47.7%** | **$ 253,147,294** | **-36.7%** | **$ 341,312,856** | **-1.5%** | **$ 340,055,000** | **-0.4%** |
| **Total Personnel Services** | **$ 141,500,000** | **$ 111,365,072** | **78.7%** | **$ 103,801,324** | **7.3%** | **$ 142,717,483** | **-0.9%** | **$ 139,500,000** | **-2.3%** |
| Service & Supplies | $ 136,600,000 | $ 89,469,042 | 65.5% | $ 88,311,250 | 1.3% | $ 128,301,861 | 6.5% | $ 136,600,000 | 6.5% |
| Merchandise-Resale/Redistribution | $ 19,000,000 | $ 13,778,840 | 72.5% | $ 12,545,695 | 9.8% | $ 18,697,544 | 1.6% | $ 19,750,000 | 5.6% |
| Internal Sales Reimbursements | $ (1,600,000) | $ (1,874,510) | 117.2% | $ (1,750,880) | 7.1% | $ (2,308,487) | -30.7% | $ (2,100,000) | -9.0% |
| Indirect Costs | $ 13,100,000 | $ 9,262,911 | 70.7% | $ 9,104,138 | 1.7% | $ 12,610,196 | 3.9% | $ 13,100,000 | 3.9% |
| Depreciation/Amortization Expense | $ 53,300,000 | $ 39,341,552 | 73.8% | $ 39,584,353 | -0.6% | $ 52,935,576 | 0.7% | $ 53,300,000 | 0.7% |
| Student Aid | $ 9,600,000 | $ 4,090,893 | 42.6% | $ 4,347,254 | -5.9% | $ 6,849,707 | 40.2% | $ 4,800,000 | -29.9% |
| **Total General Expense** | **$ 230,000,000** | **$ 154,068,728** | **67.0%** | **$ 152,141,810** | **1.3%** | **$ 217,086,398** | **5.9%** | **$ 225,450,000** | **3.9%** |
| **Net Transfers Out(In)** | **$ (4,500,000)** | **$ (6,503,857)** | **144.5%** | **$ (5,931,925)** | **9.6%** | **$ (3,161,953)** | **42.3%** | **$ (3,200,000)** | **1.2%** |
| **Total Expense** | **$ 367,000,000** | **$ 258,929,943** | **70.6%** | **$ 250,011,209** | **3.6%** | **$ 356,641,928** | **2.9%** | **$ 361,750,000** | **1.4%** |
| **Net before CapEx** | **$ (30,700,000)** | **$ (98,618,908)** | **321.2%** | **$ 3,136,086** | **-3244.6%** | **$ (15,329,072)** | **100.3%** | **$ (21,695,000)** | **41.5%** |
| **Beginning Fund Balance** | $ 536,574,136 | $ 536,574,136 | 100.0% | $ 541,461,637 | -0.9% | $ 541,461,637 | -0.9% | $ 536,574,136 | -0.9% |
| **Capital Expenditures** | $ (500,000) | $ (468,834) | 93.8% | $ - | - | $ (478,235) | 4.6% | $ (500,000) | 4.6% |
| **Net (from above)** | $ (30,700,000) | $ (98,618,908) | 321.2% | $ 3,136,086 | -3244.6% | $ (15,329,072) | 100.3% | $ (21,695,000) | 41.5% |
| **Fund Additions/Deductions*** | $ 7,868,642 | $ (5,931,485) | -75.4% | $ (226,580) | 2517.8% | $ 11,110,848 | -29.2% | $ 3,650,000 | -67.1% |
| **Ending Fund Balance** | **$ 513,242,778** | **$ 431,554,909** | **84.1%** | **$ 544,371,143** | **-20.7%** | **$ 536,765,179** | **-4.4%** | **$ 518,029,136** | **-3.5%** |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ (191,043) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 536,574,136** | **TBD** | **TBD** | **TBD** |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ 496,468,091 | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 40,106,045 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 536,574,136** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting en

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Grant Funds**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 83,000 | $ 61,975 | 74.7% | $ 60,256 | 2.9% | $ 80,341 | 3.3% | $ 83,000 | 3.3% |
| Tuition and Fees | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Gifts Grants & Contracts | $ 182,900,000 | $ 129,495,509 | 70.8% | $ 125,944,970 | 2.8% | $ 178,246,973 | 2.6% | $ 177,600,000 | -0.4% |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ 32,100,000 | $ 29,011,549 | 90.4% | $ 31,008,260 | -6.4% | $ 33,578,431 | -4.4% | $ 32,100,000 | -4.4% |
| Interest and Investment | $ - | $ (4,776) | - | $ 2,458 | -294.3% | $ 4,508 | -100.0% | $ - | -100.0% |
| Internal Sales | $ - | $ - | - | $ 40 | -100.0% | $ 290 | -100.0% | $ - | -100.0% |
| Sales & Services | $ 350,000 | $ 507,044 | 144.9% | $ 180,639 | 180.7% | $ 348,311 | 0.5% | $ 350,000 | 0.5% |
| Other Revenues | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Transfers From OR State Agencies | $ 23,000,000 | $ 23,701,567 | 103.1% | $ 16,697,532 | 41.9% | $ 23,021,076 | -0.1% | $ 23,000,000 | -0.1% |
| **Total Revenue** | **$ 238,433,000** | **$ 182,772,867** | **76.7%** | **$ 173,894,154** | **5.1%** | **$ 235,279,930** | **1.3%** | **$ 233,133,000** | **-0.9%** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ 98,200,000** | **$ 69,131,697** | **70.4%** | **$ 69,690,137** | **-0.8%** | **$ 93,984,840** | **4.5%** | **$ 93,000,000** | **-1.0%** |
| | | | | | | | | | |
| Service & Supplies | $ 39,500,000 | $ 23,437,060 | 59.3% | $ 22,832,857 | 2.6% | $ 37,801,101 | 4.5% | $ 39,000,000 | 3.2% |
| Merchandise-Resale/Redistribution | $ - | $ - | - | $ 41,880 | -100.0% | $ 41,880 | -100.0% | $ - | -100.0% |
| Internal Sales Reimbursements | $ - | $ (112,402) | - | $ (38,021) | 195.6% | $ (38,021) | -100.0% | $ - | -100.0% |
| Indirect Costs | $ 35,000,000 | $ 24,653,320 | 70.4% | $ 24,223,523 | 1.8% | $ 33,805,802 | 3.5% | $ 33,000,000 | -2.4% |
| Depreciation/Amortization Expense | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Student Aid | $ 60,700,000 | $ 56,414,015 | 92.9% | $ 60,757,091 | -7.1% | $ 64,918,235 | -6.5% | $ 60,700,000 | -6.5% |
| **Total General Expense** | **$ 135,200,000** | **$ 104,391,993** | **77.2%** | **$ 107,817,331** | **-3.2%** | **$ 136,528,998** | **-1.0%** | **$ 132,700,000** | **-2.8%** |
| | | | | | | | | | |
| **Net Transfers Out(In)** | **$ 2,200,000** | **$ 3,079,145** | **140.0%** | **$ 777,635** | **296.0%** | **$ 1,900,993** | **15.7%** | **$ 3,100,000** | **63.1%** |
| | | | | | | | | | |
| **Total Expense** | **$ 235,600,000** | **$ 176,602,835** | **75.0%** | **$ 178,285,102** | **-0.9%** | **$ 232,414,830** | **1.4%** | **$ 228,800,000** | **-1.6%** |
| **Net before CapEx** | **$ 2,833,000** | **$ 6,170,032** | **217.8%** | **$ (4,390,948)** | **-240.5%** | **$ 2,865,100** | **-1.1%** | **$ 4,333,000** | **51.2%** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ (2,211,717) | $ (2,211,717) | 100.0% | $ (1,989,768) | 11.2% | $ (1,989,768) | 11.2% | $ (2,211,717) | 11.2% |
| **Capital Expenditures** | $ (2,500,000) | $ (4,765,318) | 190.6% | $ (2,021,254) | 135.8% | $ (2,840,318) | -12.0% | $ (5,000,000) | 76.0% |
| **Net (from above)** | $ 2,833,000 | $ 6,170,032 | 217.8% | $ (4,390,948) | -240.5% | $ 2,865,100 | -1.1% | $ 4,333,000 | 51.2% |
| **Fund Additions/Deductions*** | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Ending Fund Balance** | **$ (1,878,717)** | **$ (807,003)** | **43.0%** | **$ (8,401,971)** | **-90.4%** | **$ (1,964,986)** | **-4.4%** | **$ (2,878,717)** | **46.5%** |
| | | | | | | | | | |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ (246,730) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ (2,211,717)** | **TBD** | **TBD** | **TBD** |
| | | | | | | | | | |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ (2,211,717) | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ (2,211,717)** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting en

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Restricted Gift Funds**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Tuition and Fees | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Gifts Grants & Contracts | $ 180,000,000 | $ 118,405,619 | 65.8% | $ 81,495,984 | 45.3% | $ 128,206,907 | 40.4% | $ 188,000,000 | 46.6% |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Internal Sales | $ - | $ 2,000 | - | $ - | - | $ - | - | $ - | - |
| Sales & Services | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Other Revenues | $ - | $ 19,504 | - | $ - | - | $ - | - | $ - | - |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 180,000,000** | **$ 118,427,123** | **65.8%** | **$ 81,495,984** | **45.3%** | **$ 128,206,907** | **40.4%** | **$ 188,000,000** | **46.6%** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ 68,500,000** | **$ 42,672,584** | **62.3%** | **$ 39,252,991** | **8.7%** | **$ 57,084,504** | **20.0%** | **$ 69,000,000** | **20.9%** |
| | | | | | | | | | |
| Service & Supplies | $ 55,200,000 | $ 38,342,776 | 69.5% | $ 25,909,903 | 48.0% | $ 33,173,357 | 66.4% | $ 56,600,000 | 70.6% |
| Merchandise-Resale/Redistribution | $ - | $ - | - | $ 160 | -100.0% | $ 160 | -100.0% | $ - | -100.0% |
| Internal Sales Reimbursements | $ - | $ (800) | - | $ (160) | 401.0% | $ (160) | -100.0% | $ - | -100.0% |
| Indirect Costs | $ - | $ 16 | - | $ - | - | $ - | - | $ - | - |
| Depreciation/Amortization Expense | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Student Aid | $ 44,300,000 | $ 42,791,266 | 96.6% | $ 36,712,882 | 16.6% | $ 44,912,056 | -1.4% | $ 52,500,000 | 16.9% |
| **Total General Expense** | **$ 99,500,000** | **$ 81,133,259** | **81.5%** | **$ 62,622,786** | **29.6%** | **$ 78,085,414** | **27.4%** | **$ 109,100,000** | **39.7%** |
| | | | | | | | | | |
| **Net Transfers Out(In)** | **$ 7,900,000** | **$ 8,763,932** | **110.9%** | **$ 6,507,930** | **34.7%** | **$ 6,883,279** | **14.8%** | **$ 7,900,000** | **14.8%** |
| | | | | | | | | | |
| **Total Expense** | **$ 175,900,000** | **$ 132,569,774** | **75.4%** | **$ 108,383,707** | **22.3%** | **$ 142,053,197** | **23.8%** | **$ 186,000,000** | **30.9%** |
| **Net before CapEx** | **$ 4,100,000** | **$ (14,142,651)** | **-344.9%** | **$ (26,887,723)** | **-47.4%** | **$ (13,846,289)** | **-129.6%** | **$ 2,000,000** | **-114.4%** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ 31,592,321 | $ 31,592,321 | 100.0% | $ 47,380,898 | -33.3% | $ 47,380,898 | -33.3% | $ 31,592,321 | -33.3% |
| **Capital Expenditures** | $ (1,100,000) | $ (763,348) | 69.4% | $ (1,489,216) | -48.7% | $ (1,819,946) | -39.6% | $ (1,100,000) | -39.6% |
| **Net (from above)** | $ 4,100,000 | $ (14,142,651) | -344.9% | $ (26,887,723) | -47.4% | $ (13,846,289) | -129.6% | $ 2,000,000 | -114.4% |
| **Fund Additions/Deductions*** | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Ending Fund Balance** | **$ 34,592,321** | **$ 16,686,322** | **48.2%** | **$ 19,003,959** | **-12.2%** | **$ 31,714,663** | **9.1%** | **$ 32,492,321** | **2.5%** |
| | | | | | | | | | |
| **Year-End Accounting Entries ****| TBD | TBD | TBD | TBD | TBD | $ (122,342) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 31,592,321** | **TBD** | **TBD** | **TBD** |
| | | | | | | | | | |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 31,592,321 | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 31,592,321** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting en

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Other Funds**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Tuition and Fees | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Gifts Grants & Contracts | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 100,000 | $ 81,766 | 81.8% | $ 74,741 | 9.4% | $ 100,163 | -0.2% | $ 100,000 | -0.2% |
| Internal Sales | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Sales & Services | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Other Revenues | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 100,000** | **$ 81,766** | **81.8%** | **$ 74,741** | **9.4%** | **$ 100,163** | **-0.2%** | **$ 100,000** | **-0.2%** |
| **Total Personnel Services** | **$ -** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** |
| Service & Supplies | $ 5,000 | $ 2,243 | 44.9% | $ 6,080 | -63.1% | $ 10,590 | -52.8% | $ 5,000 | -52.8% |
| Merchandise-Resale/Redistribution | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Internal Sales Reimbursements | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Indirect Costs | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Depreciation/Amortization Expense | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Student Aid | $ 15,000 | $ 34,463 | 229.8% | $ 454 | 7483.2% | $ 24,650 | -39.1% | $ 15,000 | -39.1% |
| **Total General Expense** | **$ 20,000** | **$ 36,706** | **183.5%** | **$ 6,534** | **461.7%** | **$ 35,240** | **-43.2%** | **$ 20,000** | **-43.2%** |
| **Net Transfers Out(In)** | **$ -** | **$ (17,168)** | **-** | **$ -** | **-** | **$ 324,651** | **-100.0%** | **$ -** | **-100.0%** |
| **Total Expense** | **$ 20,000** | **$ 19,538** | **97.7%** | **$ 6,534** | **199.0%** | **$ 359,891** | **-94.4%** | **$ 20,000** | **-94.4%** |
| **Net before CapEx** | **$ 80,000** | **$ 62,228** | **77.8%** | **$ 68,207** | **-8.8%** | **$ (259,728)** | **-130.8%** | **$ 80,000** | **-130.8%** |
| **Beginning Fund Balance** | $ 5,525,578 | $ 5,525,578 | 100.0% | $ 5,785,306 | -4.5% | $ 5,785,306 | -4.5% | $ 5,525,578 | -4.5% |
| **Capital Expenditures** | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Net (from above)** | $ 80,000 | $ 62,228 | 77.8% | $ 68,207 | -8.8% | $ (259,728) | -130.8% | $ 80,000 | -130.8% |
| **Fund Additions/Deductions*** | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Ending Fund Balance** | **$ 5,605,578** | **$ 5,587,806** | **99.7%** | **$ 5,853,513** | **-4.5%** | **$ 5,525,578** | **1.4%** | **$ 5,605,578** | **1.4%** |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 5,525,578** | **TBD** | **TBD** | **TBD** |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 5,525,578 | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ - | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 5,525,578** | **TBD** | TBD | TBD |

* - Due to Capital Improvements and Debt Accounting en‌t

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Plant Funds**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Tuition and Fees | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Gifts Grants & Contracts | $ 92,200,000 | $ 45,382,609 | 49.2% | $ 85,208,053 | -46.7% | $ 131,102,007 | -29.7% | $ 52,000,000 | -60.3% |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 1,000,000 | $ 655,692 | 65.6% | $ 790,516 | -17.1% | $ 1,067,054 | -6.3% | $ 1,000,000 | -6.3% |
| Internal Sales | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Sales & Services | $ - | $ 123 | - | $ 33 | 272.3% | $ 33 | -100.0% | $ - | -100.0% |
| Other Revenues | $ 500,000 | $ 642,192 | 128.4% | $ 1,885,647 | -65.9% | $ 8,928,447 | -94.4% | $ 700,000 | -92.2% |
| Transfers From OR State Agencies | $ 55,000,000 | $ 15,508,327 | 28.2% | $ 47,274,213 | -67.2% | $ 69,739,060 | -21.1% | $ 25,000,000 | -64.2% |
| **Total Revenue** | **$ 148,700,000** | **$ 62,188,942** | **41.8%** | **$ 135,158,462** | **-54.0%** | **$ 210,836,602** | **-29.5%** | **$ 78,700,000** | **-62.7%** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ -** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** |
| | | | | | | | | | |
| Service & Supplies | $ 5,000,000 | $ 1,950,559 | 39.0% | $ 8,314,963 | -76.5% | $ 11,248,310 | -55.5% | $ 5,000,000 | -55.5% |
| Merchandise-Resale/Redistribution | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Internal Sales Reimbursements | $ (2,100,000) | $ (2,139,745) | 101.9% | $ (831,060) | 157.5% | $ (2,001,060) | 4.9% | $ (2,100,000) | 4.9% |
| Indirect Costs | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Depreciation/Amortization Expense | $ 59,700,000 | $ 44,015,476 | 73.7% | $ 40,507,000 | 8.7% | $ 55,157,462 | 8.2% | $ 59,700,000 | 8.2% |
| Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total General Expense** | **$ 62,600,000** | **$ 43,826,290** | **70.0%** | **$ 47,990,902** | **-8.7%** | **$ 64,404,711** | **-2.8%** | **$ 62,600,000** | **-2.8%** |
| | | | | | | | | | |
| **Net Transfers Out(In)** | **$ (31,500,000)** | **$ (27,964,801)** | **88.8%** | **$ (14,814,171)** | **88.8%** | **$ (30,035,486)** | **4.9%** | **$ (39,000,000)** | **29.8%** |
| | | | | | | | | | |
| **Total Expense** | **$ 31,100,000** | **$ 15,861,489** | **51.0%** | **$ 33,176,731** | **-52.2%** | **$ 34,369,226** | **-9.5%** | **$ 23,600,000** | **-31.3%** |
| **Net before CapEx** | **$ 117,600,000** | **$ 46,327,453** | **39.4%** | **$ 101,981,730** | **-54.6%** | **$ 176,467,376** | **-33.4%** | **$ 55,100,000** | **-68.8%** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ 1,277,306,606 | $ 1,277,306,606 | 100.0% | $ 1,102,748,659 | 15.8% | $ 1,102,748,659 | 15.8% | $ 1,277,306,606 | 15.8% |
| **Capital Expenditures** | $ (238,500,000) | $ (123,010,034) | 51.6% | $ (147,503,408) | -16.6% | $ (253,613,436) | -6.0% | $ (210,500,000) | -17.0% |
| **Net (from above)** | $ 117,600,000 | $ 46,327,453 | 39.4% | $ 101,981,730 | -54.6% | $ 176,467,376 | -33.4% | $ 55,100,000 | -68.8% |
| **Fund Additions/Deductions*** | $ 242,938,805 | $ 25,915,817 | 10.7% | $ 8,356,289 | 210.1% | $ 251,717,483 | -3.5% | $ 218,000,000 | -13.4% |
| **Ending Fund Balance** | **$ 1,399,345,411** | **$ 1,226,539,843** | **87.7%** | **$ 1,065,583,270** | **15.1%** | **$ 1,277,320,082** | **9.6%** | **$ 1,339,906,606** | **4.9%** |
| | | | | | | | | | |
| **Year-End Accounting Entries ****| TBD | TBD | TBD | TBD | TBD | $ (13,476) | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 1,277,306,606** | **TBD** | **TBD** | **TBD** |
| | | | | | | | | | |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ 1,132,883,749 | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 93,162,212 | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 51,260,646 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 1,277,306,606** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting entries

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Internal Bank**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Tuition and Fees | $ 3,400,000 | $ 3,357,518 | 98.8% | $ 3,344,785 | 0.4% | $ 3,396,463 | 0.1% | $ 3,400,000 | 0.1% |
| Gifts Grants & Contracts | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| ICC Revenue | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Federal Student Aid | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Interest and Investment | $ 13,300,000 | $ 14,344,221 | 107.9% | $ 19,710,771 | -27.2% | $ 25,266,620 | -47.4% | $ 13,300,000 | -47.4% |
| Internal Sales | $ 46,100,000 | $ 28,667,295 | 62.2% | $ 29,170,395 | -1.7% | $ 44,420,907 | 3.8% | $ 47,100,000 | 6.0% |
| Sales & Services | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Other Revenues | $ - | $ 0 | - | $ 3 | -99.6% | $ 3 | -100.0% | $ - | -100.0% |
| Transfers From OR State Agencies | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Total Revenue** | **$ 62,800,000** | **$ 46,369,034** | **73.8%** | **$ 52,225,955** | **-11.2%** | **$ 73,083,993** | **-14.1%** | **$ 63,800,000** | **-12.7%** |
| **Total Personnel Services** | **$ 480,000** | **$ 357,498** | **74.5%** | **$ 344,719** | **3.7%** | **$ 450,649** | **6.5%** | **$ 480,000** | **6.5%** |
| Service & Supplies | $ 32,800,000 | $ 14,378,108 | 43.8% | $ 12,076,168 | 19.1% | $ 28,917,424 | 13.4% | $ 32,800,000 | 13.4% |
| Merchandise-Resale/Redistribution | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Internal Sales Reimbursements | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Indirect Costs | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Depreciation/Amortization Expense | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| Student Aid | $ - | $ - | - | $ 1,600 | -100.0% | $ 1,600 | -100.0% | $ - | -100.0% |
| **Total General Expense** | **$ 32,800,000** | **$ 14,378,108** | **43.8%** | **$ 12,077,768** | **19.0%** | **$ 28,919,024** | **13.4%** | **$ 32,800,000** | **13.4%** |
| | | | - | | | | | | |
| **Net Transfers Out(In)** | **$ 8,000,000** | **$ 13,262,260** | **165.8%** | **$ 7,184,930** | **84.6%** | **$ 4,684,931** | **70.8%** | **$ 13,300,000** | **183.9%** |
| **Total Expense** | **$ 41,280,000** | **$ 27,997,867** | **67.8%** | **$ 19,607,418** | **42.8%** | **$ 34,054,604** | **21.2%** | **$ 46,580,000** | **36.8%** |
| **Net before CapEx** | **$ 21,520,000** | **$ 18,371,168** | **85.4%** | **$ 32,618,537** | **-43.7%** | **$ 39,029,389** | **-44.9%** | **$ 17,220,000** | **-55.9%** |
| **Beginning Fund Balance** | $ 139,127,561 | $ 139,127,561 | 100.0% | $ 94,739,713 | 46.9% | $ 94,739,713 | 46.9% | $ 139,127,561 | 46.9% |
| **Capital Expenditures** | $ - | $ - | - | $ - | - | $ - | - | $ - | - |
| **Net (from above)** | $ 21,520,000 | $ 18,371,168 | 85.4% | $ 32,618,537 | -43.7% | $ 39,029,389 | -44.9% | $ 17,220,000 | -55.9% |
| **Fund Additions/Deductions*** | $ - | $ - | - | $ 599,357 | -100.0% | $ 599,357 | -100.0% | $ - | -100.0% |
| **Ending Fund Balance** | **$ 160,647,561** | **$ 157,498,728** | **98.0%** | **$ 127,957,606** | **23.1%** | **$ 134,368,459** | **19.6%** | **$ 156,347,561** | **16.4%** |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ 4,759,102 | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 139,127,561** | **TBD** | **TBD** | **TBD** |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ (37,091,973) | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 10,608,452 | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 165,611,082 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 139,127,561** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting ent

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3** **Total All Fund Groups**

| | FY26 Q2 Projection | FY26 Actual Q3 | FY26 Q3 Actual as % of Proj. | FY25 Actual Q3 | FY26 Q3 inc/(dec) from FY25 Q3 | FY25 Total Actual | FY26 Q2 Proj. vs FY25 Total as % | FY26 Updated Projection Q3 | FY26 Q3 Proj. vs. FY25 Total as % |
|---|---|---|---|---|---|---|---|---|---|
| State Appropriation | $ 111,283,000 | $ 94,132,689 | 84.6% | $ 91,167,929 | 3.3% | $ 108,329,050 | 2.7% | $ 111,283,000 | 2.7% |
| Tuition and Fees | $ 596,600,000 | $ 585,903,971 | 98.2% | $ 578,730,204 | 1.2% | $ 586,599,018 | 1.7% | $ 593,600,000 | 1.2% |
| Gifts Grants & Contracts | $ 458,585,000 | $ 295,907,041 | 64.5% | $ 294,632,570 | 0.4% | $ 440,843,926 | 4.0% | $ 421,085,000 | -4.5% |
| ICC Revenue | $ 35,000,000 | $ 24,491,488 | 70.0% | $ 24,064,673 | 1.8% | $ 33,646,952 | 4.0% | $ 33,000,000 | -1.9% |
| Federal Student Aid | $ 32,100,000 | $ 29,011,549 | 90.4% | $ 31,008,260 | -6.4% | $ 33,578,431 | -4.4% | $ 32,100,000 | -4.4% |
| Interest and Investment | $ 37,300,000 | $ 35,114,655 | 94.1% | $ 40,544,138 | -13.4% | $ 51,320,233 | -27.3% | $ 39,280,000 | -23.5% |
| Internal Sales | $ 130,800,000 | $ 88,692,648 | 67.8% | $ 88,966,394 | -0.3% | $ 125,844,598 | 3.9% | $ 130,200,000 | 3.5% |
| Sales & Services | $ 272,750,000 | $ 105,100,227 | 38.5% | $ 191,650,525 | -45.2% | $ 272,624,129 | 0.0% | $ 276,525,000 | 1.4% |
| Other Revenues | $ 16,500,000 | $ 4,921,023 | 29.8% | $ 16,450,936 | -70.1% | $ 33,071,992 | -50.1% | $ 16,100,000 | -51.3% |
| Transfers From OR State Agencies | $ 78,000,000 | $ 39,209,894 | 50.3% | $ 63,971,745 | -38.7% | $ 92,760,136 | -15.9% | $ 48,000,000 | -48.3% |
| **Total Revenue** | **$ 1,768,918,000** | **$ 1,302,485,186** | **73.6%** | **$ 1,421,187,374** | **-8.4%** | **$ 1,778,618,465** | **-0.5%** | **$ 1,701,173,000** | **-4.4%** |
| | | | | | | | | | |
| **Total Personnel Services** | **$ 918,980,000** | **$ 665,778,395** | **72.4%** | **$ 643,053,259** | **3.5%** | **$ 884,929,602** | **3.8%** | **$ 904,780,000** | **2.2%** |
| | | | | | | | | | |
| Service & Supplies | $ 438,105,000 | $ 285,206,704 | 65.1% | $ 275,515,500 | 3.5% | $ 405,402,831 | 8.1% | $ 434,305,000 | 7.1% |
| Merchandise-Resale/Redistribution | $ 37,300,000 | $ 26,576,288 | 71.3% | $ 24,847,152 | 7.0% | $ 37,546,711 | -0.7% | $ 38,050,000 | 1.3% |
| Internal Sales Reimbursements | $ (32,400,000) | $ (24,292,953) | 75.0% | $ (21,231,585) | 14.4% | $ (30,537,036) | 6.1% | $ (32,900,000) | 7.7% |
| Indirect Costs | $ 50,900,000 | $ 36,210,664 | 71.1% | $ 35,684,879 | 1.5% | $ 49,514,121 | 2.8% | $ 48,900,000 | -1.2% |
| Depreciation/Amortization Expense | $ 117,400,000 | $ 86,964,407 | 74.1% | $ 83,420,004 | 4.2% | $ 112,561,340 | 4.3% | $ 117,400,000 | 4.3% |
| Student Aid | $ 119,415,000 | $ 106,816,934 | 89.5% | $ 105,258,047 | 1.5% | $ 121,358,052 | -1.6% | $ 122,815,000 | 1.2% |
| **Total General Expense** | **$ 730,720,000** | **$ 517,482,044** | **70.8%** | **$ 503,493,996** | **2.8%** | **$ 695,846,018** | **5.0%** | **$ 728,570,000** | **4.7%** |
| | | | | | | | | | |
| **Net Transfers Out(In)** | **$ -** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** | **$ -** | **-** |
| | | | | | | | | | |
| **Total Expense** | **$ 1,649,700,000** | **$ 1,183,260,438** | **71.7%** | **$ 1,146,547,256** | **3.2%** | **$ 1,580,775,620** | **4.4%** | **$ 1,633,350,000** | **3.3%** |
| **Net before CapEx** | **$ 119,218,000** | **$ 119,224,748** | **100.0%** | **$ 274,640,118** | **-56.6%** | **$ 197,842,845** | **-39.7%** | **$ 67,823,000** | **-65.7%** |
| | | | | | | | | | |
| **Beginning Fund Balance** | $ 2,164,473,434 | $ 2,164,473,434 | 100.0% | $ 1,962,235,657 | 10.3% | $ 1,962,235,657 | 10.3% | $ 2,164,473,434 | 10.3% |
| **Capital Expenditures** | $ (247,100,000) | $ (133,905,330) | 54.2% | $ (154,052,730) | -13.1% | $ (263,201,003) | -6.1% | $ (222,200,000) | -15.6% |
| **Net (from above)** | $ 119,218,000 | $ 119,224,748 | 100.0% | $ 274,640,118 | -56.6% | $ 197,842,845 | -39.7% | $ 67,823,000 | -65.7% |
| **Fund Additions/Deductions*** | $ 252,599,632 | $ 22,777,153 | 9.0% | $ 9,933,650 | 129.3% | $ 265,550,284 | -4.9% | $ 222,180,000 | -16.3% |
| **Ending Fund Balance** | **$ 2,289,191,066** | **$ 2,172,570,005** | **94.9%** | **$ 2,092,756,695** | **3.8%** | **$ 2,162,427,782** | **5.9%** | **$ 2,232,276,434** | **3.2%** |
| | | | | | | | | | |
| **Year-End Accounting Entries **** | TBD | TBD | TBD | TBD | TBD | $ 2,045,652 | TBD | TBD | TBD |
| **Adjusted Ending Fund Balance** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 2,164,473,434** | **TBD** | **TBD** | **TBD** |
| | | | | | | | | | |
| **Net Capital Assets** | TBD | TBD | TBD | TBD | TBD | $ 1,614,199,972 | TBD | TBD | TBD |
| **Other Restricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 138,676,846 | TBD | TBD | TBD |
| **Unrestricted Net Assets** | TBD | TBD | TBD | TBD | TBD | $ 411,596,616 | TBD | TBD | TBD |
| **Total Net Assets** | **TBD** | **TBD** | **TBD** | **TBD** | **TBD** | **$ 2,164,473,434** | **TBD** | **TBD** | **TBD** |

* - Due to Capital Improvements and Debt Accounting ent

** - Year-End Accounting Entries are primarily the annual adjustment for Compensated Absence Liability

**FY26 Actuals Q3**

**Actual Expense and Capital Expenditures by ORG Level**

| Unit | Education and General | Designated Ops and Service Center | Auxiliaries | Grant Funds | Restricted Gift Funds | Other Funds | Plant Funds | Internal Bank | Total |
|---|---|---|---|---|---|---|---|---|---|
| President Operations | $ 6,772,002 | $ 228,593 | $ 86,130 | $ 880,492 | $ 27,596 | $ - | $ - | $ - | **$ 7,994,812** |
| General Counsel | $ 2,831,095 | $ - | $ - | $ - | $ (7,520) | $ - | $ - | $ - | **$ 2,823,575** |
| Office of the University Secretary | $ 367,640 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 367,640** |
| Knight Campus | $ 3,390,552 | $ 57,920 | $ - | $ 6,553,095 | $ 14,429,645 | $ - | $ - | $ - | **$ 24,431,212** |
| Office of the Provost | $ 13,911,212 | $ 3,641,649 | $ - | $ 1,578,599 | $ 1,982,173 | $ - | $ - | $ - | **$ 21,113,634** |
| UO Portland | $ 1,395,534 | $ 54,845 | $ 3,039,785 | $ - | $ - | $ - | $ - | $ - | **$ 4,490,164** |
| Vice President for Equity & Inclusion | $ 2,170,560 | $ - | $ - | $ - | $ 52,696 | $ - | $ - | $ - | **$ 2,223,256** |
| Vice Provost for Budget & Planning | $ 132,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 132,000** |
| College of Design | $ 20,709,069 | $ 194,295 | $ - | $ 3,155,868 | $ 1,514,890 | $ - | $ - | $ - | **$ 25,574,122** |
| College of Arts & Sciences | $ 130,786,123 | $ 2,192,903 | $ 517,952 | $ 23,329,237 | $ 4,863,359 | $ - | $ - | $ - | **$ 161,689,574** |
| Honors College | $ 3,696,689 | $ 63,493 | $ 48,810 | $ 1 | $ 97,623 | $ - | $ - | $ - | **$ 3,906,615** |
| College of Business | $ 33,507,193 | $ 135,759 | $ 3,639 | $ 31,172 | $ 7,118,827 | $ - | $ - | $ - | **$ 40,796,589** |
| College of Education | $ 18,482,241 | $ 7,218,050 | $ 1,562 | $ 38,446,290 | $ 2,021,339 | $ - | $ - | $ - | **$ 66,169,481** |
| School of Journalism and Communication | $ 13,131,226 | $ 85,541 | $ 1,228 | $ 189,523 | $ 2,283,016 | $ - | $ - | $ - | **$ 15,690,534** |
| School of Law | $ 14,798,849 | $ (396) | $ - | $ 423,608 | $ 1,229,048 | $ - | $ - | $ - | **$ 16,451,108** |
| School of Music and Dance | $ 11,619,704 | $ 608,291 | $ 281,170 | $ 20,243 | $ 2,069,292 | $ - | $ - | $ - | **$ 14,598,700** |
| Ballmer Institute | $ 256,792 | $ - | $ - | $ 1,491,978 | $ 4,012,796 | $ - | $ - | $ - | **$ 5,761,566** |
| Library | $ 15,861,782 | $ 54,120 | $ 462 | $ 1,142,485 | $ 2,458,654 | $ - | $ - | $ - | **$ 19,517,504** |
| Enrollment Management | $ 18,154,895 | $ - | $ 15,121 | $ 51,927,134 | $ 17,063,292 | $ - | $ - | $ - | **$ 87,160,442** |
| Vice President Student Life Administration | $ 3,193,524 | $ 73,505 | $ 4,202,540 | $ - | $ (34,284) | $ - | $ - | $ - | **$ 7,435,285** |
| Information Services | $ 33,651,475 | $ 5,458,976 | $ - | $ 77,119 | $ - | $ - | $ - | $ - | **$ 39,187,570** |
| Division of Global Engagement | $ 16,081,246 | $ 26,139 | $ 9,300 | $ 321,489 | $ 42,022 | $ - | $ - | $ - | **$ 16,480,196** |
| Graduate School | $ 2,159,123 | $ 200 | $ - | $ 1,022,239 | $ 298,915 | $ - | $ - | $ - | **$ 3,480,478** |
| Physical Education and Recreation | $ 1,107,560 | $ 410,530 | $ 9,357,118 | $ - | $ - | $ - | $ - | $ - | **$ 10,875,208** |
| Undergrad Educ & Student Success | $ 6,286,855 | $ 129,566 | $ 21,890 | $ 719,633 | $ 31,758 | $ - | $ - | $ - | **$ 7,189,701** |
| Career Center | $ 1,223,026 | $ 98,793 | $ - | $ 18,017 | $ - | $ - | $ - | $ - | **$ 1,339,836** |
| Dean of Students & AVP Student Life | $ 2,077,605 | $ 89,031 | $ 1,420,682 | $ 46,709 | $ 111,295 | $ - | $ - | $ - | **$ 3,745,322** |
| Vice President Finance & Admin Operations | $ 1,258,511 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 1,258,511** |
| FASS Finance & Admn Shared Services | $ 7,556,980 | $ 379,457 | $ - | $ - | $ 30,805 | $ - | $ - | $ - | **$ 7,967,242** |
| Office of Internal Audit | $ 671,362 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 671,362** |
| Safety and Risk Services | $ 4,070,977 | $ 13,632 | $ - | $ - | $ - | $ - | $ - | $ - | **$ 4,084,609** |
| Budget, Financial, & Data Analytics | $ 1,794,892 | $ - | $ 565 | $ - | $ - | $ - | $ - | $ - | **$ 1,795,457** |
| Student Union, EMU | $ 171,811 | $ 12,440 | $ 12,040,221 | $ 190,253 | $ 8,659 | $ - | $ - | $ - | **$ 12,423,384** |
| Business Affairs | $ 6,720,383 | $ - | $ 228 | $ - | $ - | $ - | $ - | $ - | **$ 6,720,610** |
| UO Internal Bank | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,997,867 | **$ 27,997,867** |
| Purchasing & Contracting Services | $ 1,729,714 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 1,729,714** |
| Human Resources | $ 5,657,064 | $ 568,146 | $ 43,102 | $ - | $ - | $ - | $ - | $ - | **$ 6,268,312** |
| Campus Planning and Facilities Mgmt | $ 18,679,259 | $ 34,081,471 | $ 262,330 | $ 17,137 | $ (78) | $ - | $ 101,101,836 | $ - | **$ 154,141,955** |
| Police Department | $ 5,569,364 | $ 1,516,825 | $ - | $ (1) | $ - | $ - | $ - | $ - | **$ 7,086,188** |
| Campus Services | $ 1,024,094 | $ 3,091,463 | $ 6,640,634 | $ 129 | $ - | $ - | $ - | $ - | **$ 10,756,320** |
| University Housing | $ - | $ - | $ 73,143,805 | $ - | $ - | $ - | $ - | $ - | **$ 73,143,805** |
| Athletics | $ - | $ 460,612 | $ 118,991,946 | $ - | $ 51,936,177 | $ - | $ - | $ - | **$ 171,388,735** |
| University Health Center | $ 445,628 | $ - | $ 23,888,999 | $ 67,733 | $ 3,707 | $ - | $ - | $ - | **$ 24,406,067** |
| University Advancement | $ 11,275,878 | $ 114,432 | $ - | $ - | $ 7,290,984 | $ - | $ - | $ - | **$ 18,681,294** |
| University Communications | $ 8,609,834 | $ 67,469 | $ - | $ 27,372 | $ 410,514 | $ - | $ - | $ - | **$ 9,115,189** |
| Research & Innovation | $ 22,206,140 | $ 5,848,143 | $ - | $ 49,725,230 | $ 2,105,007 | $ - | $ 656 | $ - | **$ 79,885,176** |
| Institutional Expenditures | $ 26,496,590 | $ 1,200,000 | $ - | $ - | $ - | $ - | $ - | $ - | **$ 27,696,590** |
| Clearing Funds | $ (606,910) | $ (108,063) | $ (353,010) | $ (34,629) | $ 7,204,898 | $ 19,538 | $ 37,769,031 | $ - | **$ 43,890,854** |
| UO General Insurance | $ 7,021,817 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ 7,021,817** |
| UO Building/Property Management | $ - | $ - | $ 5,732,570 | $ - | $ 2,676,017 | $ - | $ - | $ - | **$ 8,408,587** |
| **Total** | **$ 508,108,958** | **$ 68,067,830** | **$ 259,398,777** | **$ 181,368,154** | **$ 133,333,122** | **$ 19,538** | **$ 138,871,523** | **$ 27,997,867** | **$ 1,317,165,768** |

| FY26 Actuals Q3<br>Total All Fund Groups<br>Personnel Services | Total Dollars<br>FY2025 | <br>FY2026 | Yr/Yr % Inc | Benefits as a % of Total Salary & Leave<br>FY2025 | <br>FY2026 |
|---|---|---|---|---|---|
| Salary & Wages | $397,743,858 | $411,047,719 | 3.3% | | |
| **Other Payroll Expense(OPE) and Leave** | | | | | |
| Personnel Leave | $26,517,142 | $29,235,592 | 10.3% | 6.3% | 6.6% |
| Medical Insurance | $77,304,455 | $79,454,342 | 2.8% | 18.2% | 18.0% |
| Retirement | $82,553,605 | $94,998,980 | 15.1% | 19.5% | 21.6% |
| Other OPE | $32,364,287 | $33,713,994 | 4.2% | 7.6% | 7.7% |
| **Total OPE & Leave** | **$218,739,489** | **$237,402,907** | **8.5%** | **51.6%** | **53.9%** |
| ***Total Personnel Services** | **$616,483,347** | **$648,450,626** | **5.2%** | | |

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