

College and University Funds

College and University Funds account for transactions related to resources received and used to operate the State's institutions of higher education.

Current Funds

Current Funds account for unrestricted funds such as General Fund appropriations, tuition and fees, and auxiliary enterprise revenues. Current funds also account for restricted funds from external donors and federal agencies available for current operating purposes.

Loan Funds

Loan Funds account for resources available for student loans. Loan sources include gifts, grants, endowment income, interest earned on loans, and repayment of loan principal.

Endowment Funds

Endowment Funds are subject to the restrictions of the donor.

Plant Funds

Plant Funds account for assets that have been or will be invested in property, plant, and equipment and that are reserved to retire debt issued to finance plant facilities.

Agency Funds

Agency Funds account for assets held by the Oregon University System as custodian or fiscal agent for others. Balances represent liabilities to the individuals or organizations owning the assets.

State of Oregon

**COMBINING BALANCE SHEET
ALL COLLEGE AND UNIVERSITY FUNDS
JUNE 30, 1999
(In Thousands)**

	<u>Current Funds</u>		<u>Loan</u>	<u>Endowment</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Funds</u>	<u>Funds</u>
ASSETS				
Cash and Cash Equivalents	\$ 74,112	\$ 3,465	\$ 7,077	\$ 3,682
Investments	-	26,859	53	62,239
Securities Lending Cash Collateral	5,364	372	766	401
Accounts and Interest Receivable	39,087	36,926	-	-
Due from Other Funds	26,323	35	-	-
Inventories	5,924	-	-	-
Prepaid Items	4,397	72	-	-
Net Contracts, Mortgages, and Notes Receivable	-	-	71,712	-
Net Fixed Assets	-	-	-	-
Total Assets	\$ 155,207	\$ 67,729	\$ 79,608	\$ 66,322
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and Interest Payable	\$ 44,178	\$ 3,364	\$ 4	\$ -
Obligations Under Securities Lending	5,364	372	766	401
Due to Other Funds	2,136	25,400	-	-
Due to Component Units	-	-	-	-
Obligations Under Capital Lease	-	-	-	-
Advances from Other Funds	-	-	-	-
Arbitrage Rebate Payable	-	-	-	-
Bonds/COPs Payable	-	-	-	-
Deferred Revenue	32,649	1,326	16	-
Compensated Absences Payable	18,240	-	-	-
Total Liabilities	102,567	30,462	786	401
Fund Balances:				
Net Investment in Plant	-	-	-	-
Restricted	-	37,267	78,822	59,013
Unrestricted	52,640	-	-	6,908
Total Fund Balances	52,640	37,267	78,822	65,921
Total Liabilities and Fund Balances	\$ 155,207	\$ 67,729	\$ 79,608	\$ 66,322

State of Oregon

Plant Funds						
<u>Unexpended</u>	<u>Renewal and Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Investment in Plant</u>	<u>Agency</u>	<u>Total</u>	
\$ 48,077	\$ 20,347	\$ 36,438	\$ -	\$ 1,748	\$	194,946
4,247	10,588	10,036	-	-		114,022
5,198	2,203	3,945	-	-		18,249
4,263	166	421	-	402		81,265
-	1,237	-	-	-		27,595
-	-	-	-	-		5,924
-	5	3,730	-	-		8,204
-	-	-	53,748	-		125,460
-	-	-	1,464,240	-		1,464,240
\$ 61,785	\$ 34,546	\$ 54,570	\$ 1,517,988	\$ 2,150	\$	2,039,905
\$ 5,425	\$ 279	\$ 4,696	\$ 126	\$ 543	\$	58,615
5,198	2,203	3,946	-	-		18,250
4	-	-	-	-		27,540
1,595	-	-	-	-		1,595
-	-	-	1,189	-		1,189
-	-	-	8,475	-		8,475
-	-	354	-	-		354
43,358	-	-	387,662	-		431,020
43	90	921	-	1,607		36,652
-	-	-	-	-		18,240
55,623	2,572	9,917	397,452	2,150		601,930
6,162	31,974	-	1,120,536	-		1,158,672
-	-	-	-	-		175,102
-	-	44,653	-	-		104,201
6,162	31,974	44,653	1,120,536	-		1,437,975
\$ 61,785	\$ 34,546	\$ 54,570	\$ 1,517,988	\$ 2,150	\$	2,039,905