

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS FOR THE YEAR ENDED JUNE 30, 2000**
(In Thousands)

	Governmental Fund Types				Fiduciary Fund Types Expendable Trust
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 4,905,255	\$ 1,204,905	\$ -	\$ -	\$ 535,407
Licenses and Fees	22,183	330,170	-	-	-
Employee Contributions	-	-	-	-	41,513
Federal	-	3,133,500	-	4,446	15,896
Charges for Services	3,163	203,999	-	-	975
Fines and Forfeitures	1,506	84,148	-	-	3,358
Rents and Royalties	159	7,932	-	-	163
Investment Income	37,945	77,592	4,540	8,083	163,878
Sales	1,310	92,977	-	-	186
Other	2,925	307,121	59	5	26,161
Total Revenues	<u>4,974,446</u>	<u>5,442,344</u>	<u>4,599</u>	<u>12,534</u>	<u>787,537</u>
Expenditures:					
Current:					
Education	2,642,920	462,614	17,834	-	1,267
Human Resources	1,094,704	2,480,976	841	-	13
Public Safety	532,767	155,801	61	-	1,676
Economic and Community Development	6,984	209,842	2,739	-	450,070
Natural Resources	61,593	333,379	7,763	-	3,692
Transportation	4,491	1,054,774	13,429	-	-
Consumer and Business Services	6,139	247,214	-	-	5
Administration	64,578	406,763	19	-	29,572
Legislative	22,943	1,754	-	-	-
Judicial	180,029	24,507	-	-	-
Capital Improvements and Construction	6,631	-	-	83,765	-
Debt Service:					
Principal	20,125	21	-	-	-
Interest	29,508	222	-	-	-
Total Expenditures	<u>4,673,412</u>	<u>5,377,867</u>	<u>42,686</u>	<u>83,765</u>	<u>486,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>301,034</u>	<u>64,477</u>	<u>(38,087)</u>	<u>(71,231)</u>	<u>301,242</u>
Other Financing Sources (Uses):					
Operating Transfers In	255,031	2,042,116	93,113	17,338	1,029,192
Operating Transfers Out	(631,398)	(1,859,553)	(27,318)	(104)	(1,044,317)
Operating Transfers Out to Component Units	(55,948)	(3,740)	-	-	-
Debt Proceeds	-	186,685	268	171,773	-
Leases Incurred	854	-	-	-	-
Total Other Financing Sources (Uses)	<u>(431,461)</u>	<u>365,508</u>	<u>66,063</u>	<u>189,007</u>	<u>(15,125)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(130,427)</u>	<u>429,985</u>	<u>27,976</u>	<u>117,776</u>	<u>286,117</u>
Fund Balances:					
Fund Balances - Beginning	390,857	1,274,165	57,027	98,175	2,231,545
Prior Period Adjustments	-	(23,439)	-	-	3,099
Fund Balances - Beginning - As Restated	<u>390,857</u>	<u>1,250,726</u>	<u>57,027</u>	<u>98,175</u>	<u>2,234,644</u>
Change in Reserve for Inventories	5,356	5,567	-	-	-
Residual Equity Transfers In	5	88,435	844	-	1
Residual Equity Transfers Out	(550)	(73,562)	(16,439)	(2)	(354)
Fund Balances - Ending	<u>\$ 265,241</u>	<u>\$ 1,701,151</u>	<u>\$ 69,408</u>	<u>\$ 215,949</u>	<u>\$ 2,520,408</u>

The accompanying notes are an integral part of the general purpose financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY-ALL PROPRIETARY FUND TYPES,
NONEXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED JUNE 30, 2000
(In Thousands)**

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Component Units</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>	
Operating Revenues:				
Taxes	\$ 12,369	\$ -	\$ -	\$ -
Licenses and Fees	3,584	-	496	-
Federal	205	-	-	-
Charges for Services	116,912	221,411	22	652,551
Gifts, Grants and Contracts	-	-	-	248,598
Fines and Forfeitures	342	16	171	-
Rents and Royalties	2,543	22,463	2,720	24
Investment Income	-	-	67,299	280,024
Loan Interest	142,076	-	-	-
Sales	1,000,559	12,860	26,752	16,091
Auxiliary Enterprises	-	-	-	7,818
Other	2,873	5,152	93,303	123,296
Total Operating Revenues	<u>1,281,463</u>	<u>261,902</u>	<u>190,763</u>	<u>1,328,402</u>
Operating Expenses:				
Salaries and Wages	166,678	97,225	5,523	487,166
Services and Supplies	292,778	124,867	4,855	388,702
Cost of Goods Sold	117,875	7,199	-	2,904
Special Payments	207,596	6	1	447,284
Distributions to Other Governments	33,557	-	35,111	-
Interest	177,696	6,932	-	17,356
Other Debt Service	1,546	136	-	-
Depreciation and Amortization	10,175	16,321	10	50,467
Bad Debt	90	34	1,898	10,138
Total Operating Expenses	<u>1,007,991</u>	<u>252,720</u>	<u>47,398</u>	<u>1,404,017</u>
Operating Income (Loss)	<u>273,472</u>	<u>9,182</u>	<u>143,365</u>	<u>(75,615)</u>
Nonoperating Revenues (Expenses):				
Investment Income	86,028	6,777	-	54,293
Gain (Loss) on Disposition of Equipment	(2,829)	336	(2)	(623)
Total Nonoperating Revenues (Expenses)	<u>83,199</u>	<u>7,113</u>	<u>(2)</u>	<u>53,670</u>
Income (Loss) Before Operating Transfers	356,671	16,295	143,363	(21,945)
Operating Transfers In from Primary Government	-	-	-	59,969
Operating Transfers In	167,543	73,713	72,826	-
Operating Transfers Out	(465,490)	(76,181)	(36,948)	-
Capital Additions	-	-	-	169
Net Income (Loss) Before Extraordinary Items	<u>58,724</u>	<u>13,827</u>	<u>179,241</u>	<u>38,193</u>
Extraordinary Gain (Loss)	(896)	-	-	-
Net Income (Loss)	<u>57,828</u>	<u>13,827</u>	<u>179,241</u>	<u>38,193</u>
Fund Equity:				
Fund Equity - Beginning	454,845	219,722	812,923	1,292,466
Depreciation on Contributed Assets	(329)	-	-	-
Prior Period Adjustments	22,665	2,762	437	-
Fund Equity - Beginning - As Restated	<u>477,181</u>	<u>222,484</u>	<u>813,360</u>	<u>1,292,466</u>
Change in Contributed Capital	1,964	(5,453)	-	6,406
Residual Equity Transfers From Primary Government	-	-	-	4,308
Residual Equity Transfers To Primary Government	-	-	-	(3,219)
Residual Equity Transfers In	-	-	9,227	-
Residual Equity Transfers Out	(4)	(1,044)	(2,988)	-
Fund Equity - Ending	<u>\$ 536,969</u>	<u>\$ 229,814</u>	<u>\$ 998,840</u>	<u>\$1,338,154</u>

The accompanying notes are an integral part of the general purpose financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES - ALL COLLEGE AND UNIVERSITY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2000
(In Thousands)

	<u>Current Funds</u>		<u>Loan Funds</u>	<u>Endowment Funds</u>	<u>Plant Funds</u>			
	<u>Unrestricted</u>	<u>Restricted</u>			<u>Unexpended</u>	<u>Renewal and Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Investment in Plant</u>
Revenues and Other Additions:								
Revenues	\$ 329,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts, Grants, and Contracts	3,176	425,133	-	845	27,031	317	3,136	-
Student Building Fees and Other Resources	-	-	-	-	-	-	4,788	-
Sale of Building Bonds	-	-	-	-	90,346	-	2,354	-
Contributions to Loan Principal	-	-	723	-	-	-	-	-
Property, Plant, and Equipment	-	-	-	-	-	-	-	84,663
Interest, Investments, and Other Revenues	4,165	15,609	2,573	5,414	1,797	4,009	6,243	-
Auxiliary Enterprises	175,642	-	-	-	-	-	-	-
Indirect Cost Recovery	31,411	-	-	-	-	2,861	-	-
Total Revenues and Other Additions	543,533	440,742	3,296	6,259	119,174	7,187	16,521	84,663
Expenditures and Other Deductions:								
Expenditures	693,357	439,610	66	201	61,195	7,164	1,378	-
Retirement of Bonds/COPs	-	-	-	-	-	-	26,718	-
Bond Interest	-	-	-	-	-	-	25,287	-
Changes in Contracts, Notes, and Bonds	-	-	-	-	-	-	-	94,985
Administrative Fees	-	-	392	-	-	-	-	-
Notes Issued, Charged Off, and Canceled	-	-	845	-	-	-	-	-
Auxiliary Enterprises	156,118	-	-	-	-	-	-	-
Total Expenditures and Other Deductions	849,475	439,610	1,303	201	61,195	7,164	53,383	94,985
Transfers and Other Additions (Deductions):								
Transfers Among College and University Funds:								
Mandatory Transfers In	-	-	-	-	-	-	21,209	-
Mandatory Transfers Out	(21,101)	-	-	-	(107)	-	-	-
Nonmandatory Transfers In	-	-	-	-	-	2,649	-	113,110
Nonmandatory Transfers Out	(8,456)	(2,260)	(27)	(1,403)	(62,817)	-	(40,796)	-
Operating Transfers In	357,102	7,630	-	-	15,866	-	9,557	-
Refunds to Grantors	-	(138)	-	-	-	-	-	-
Total Transfers and Other Additions (Deductions)	327,545	5,232	(27)	(1,403)	(47,058)	2,649	(10,030)	113,110
Net Increase (Decrease) for the Year	21,603	6,364	1,966	4,655	10,921	2,672	(46,892)	102,788
Fund Balances - Beginning	52,640	37,267	78,822	65,921	6,162	31,974	44,653	1,120,536
Fund Balances - Ending	\$ 74,243	\$ 43,631	\$ 80,788	\$ 70,576	\$ 17,083	\$ 34,646	\$ (2,239)	\$ 1,223,324

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**STATE FUNDS NOT SUBJECT TO CONTROL ACCOUNTING
BY OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES**

	Beginning Balance 7/1/98	Receipts 7/1/98 - 6/30/00	Total Available	Disbursements 7/1/98 - 6/30/00	Ending Balance 6/30/00
Department of Higher Education Suspense Accounts	\$53,554,796.62	2,304,570,610.51	2,358,125,407.13	2,247,234,568.98	110,890,838.15