



**WRIGHT STATE**  
*UNIVERSITY*

**Financial Statements and Single Audit Reports**  
**For Federal Awards**  
**For the Year Ended June 30, 2000**

Office of the Controller  
3640 Colonel Glenn Hwy.  
Dayton, OH 45435-0001



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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Board of Trustees  
Wright State University

We have reviewed the Independent Auditor's Report of the Wright State University, Greene County, prepared by Deloitte & Touche LLP for the audit period July 1, 1999 through June 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Wright State University is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

December 26, 2000

# WRIGHT STATE UNIVERSITY

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## INDEPENDENT AUDITORS' REPORT

The President and The Board of Trustees of  
Wright State University and  
Mr. Jim Petro, Auditor of State,  
State of Ohio:

We have audited the accompanying balance sheet of Wright State University (the "University"), a component unit of the State of Ohio, as of June 30, 2000, and the related statements of changes in fund balances and current funds revenues, expenditures and other changes for the year then ended. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the financial position of the University at June 30, 2000, and the changes in fund balances and the current funds revenues, expenditures and other changes for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued a report dated October 6, 2000 on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

DELOITTE & TOUCHE LLP

October 6, 2000

WRIGHT STATE UNIVERSITY  
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**WRIGHT STATE UNIVERSITY**

Balance Sheet

June 30, 2000

With Comparative Balances at June 30, 1999

**ASSETS**

**LIABILITIES AND FUND BALANCES**

	June 30, 2000	June 30, 1999		June 30, 2000	June 30, 1999
<b>CURRENT FUNDS</b>			<b>CURRENT FUNDS</b>		
Unrestricted:			Unrestricted:		
Educational and General:			Educational and General:		
Cash and Cash Equivalents (Note 2)	\$ 636,049	\$ 2,104,371	Accounts Payable:	\$ 2,706,512	\$ 2,481,995
Investments (Note 2)	43,836,463	48,810,723	Trade	3,510,927	5,016,845
Accounts Receivable, Less Allowance for			Outstanding Checks (Note 2)	9,467,861	16,526,390
Doubtful Accounts of \$200,000 in 2000			Accrued Liabilities (Note 7)	10,400,000	9,600,000
and 1999			Deferred Credits - primarily deferred fee income	9,189,193	8,458,422
Interest Receivable	4,995,050	5,031,141	Fund Balances (Deficits):		
Inventories	478,088	303,715	Allocated	35,228,997	30,525,083
Prepaid Expenses and Deferred Charges	521,100	517,024	Unallocated:		
Due from Other Funds	5,175,810	4,113,375	Unfunded Compensated Absences	(10,400,000)	(9,600,000)
	8,863,127	5,027,673	Other	4,402,197	2,899,287
			Total Unallocated Fund Deficits	<u>(5,997,803)</u>	<u>(6,700,713)</u>
			Total Fund Balances	29,231,194	23,824,370
Total Educational and General	<u>64,505,687</u>	<u>65,908,022</u>	Total Educational and General	64,505,687	65,908,022
Auxiliary Enterprises:			Auxiliary Enterprises:		
Cash and Cash Equivalents (Note 2)	586,629	815,825	Accounts Payable	910,803	934,388
Accounts Receivable, Less Allowance for Doubtful			Deferred Credits	444,425	723,642
Accounts of \$80,000 in 2000 and 1999	1,409,469	1,448,460	Due to Other Funds	683,833	682,606
Inventories	120,477	114,492	Unallocated Fund Balance	440,972	137,909
Prepaid Expenses and Deferred Charges	363,458	99,768			
Total Auxiliary Enterprises	<u>2,480,033</u>	<u>2,478,545</u>	Total Auxiliary Enterprises	2,480,033	2,478,545
Total Unrestricted	66,985,720	68,386,567	Total Unrestricted	66,985,720	68,386,567
Restricted:			Restricted:		
Cash and Cash Equivalents (Note 2)	226,684	1,010,537	Accounts Payable	401,728	578,706
Investments (Note 2)	12,893,017	10,000,000	Due to Other Funds	8,161,937	4,294,475
Interest Receivable	33,500		Fund Balance	13,213,932	11,117,650
Accounts Receivable	8,586,426	4,915,530			
Prepaid Expenses	37,970	64,764	Total Restricted	21,777,597	15,990,831
Total Restricted	21,777,597	15,990,831	<b>TOTAL CURRENT FUNDS</b>	<u>\$ 88,763,317</u>	<u>\$ 84,377,398</u>
<b>TOTAL CURRENT FUNDS</b>	<u>\$ 88,763,317</u>	<u>\$ 84,377,398</u>			

**WRIGHT STATE UNIVERSITY**  
Balance Sheet  
June 30, 2000

**With Comparative Balances at June 30, 1999**  
(Continued)

**LIABILITIES AND FUND BALANCES**

**ASSETS**

	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
<b>ASSETS</b>				
<b>LOAN FUNDS</b>				
Cash and Cash Equivalents (Note 2)	\$ 205,466	\$ 857,703		
Notes Receivable, Less Allowance for Doubtful Loans of \$ 1,466,000 in 2000 and \$ 1,400,000 in 1999	14,455,992	13,134,283		
Interest Receivable	4,195	2,577		
	<u>14,665,653</u>	<u>13,994,563</u>		
<b>TOTAL LOAN FUNDS</b>	<b>\$ 14,665,653</b>	<b>\$ 13,994,563</b>		
<b>ENDOWMENT AND SIMILAR FUNDS</b>				
Cash and Cash Equivalents (Note 2)	\$ 24,835	\$ 5,714,686		
Investments (Note 2)	5,872,797	30,644		
Interest Receivable	28,652			
	<u>5,926,284</u>	<u>5,745,330</u>		
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<b>\$ 5,926,284</b>	<b>\$ 5,745,330</b>		
<b>PLANT FUNDS</b>				
Unexpended:				
Cash and Cash Equivalents (Note 2)	\$ 602,129	\$ 605,624		
Investments (Note 2)	2,000,000	1,000,000		
Accounts Receivable		30,000		
	<u>2,602,129</u>	<u>1,635,624</u>		
<b>Total Unexpended</b>	<b>2,602,129</b>	<b>1,635,624</b>		
<b>LOAN FUNDS</b>				
Fund Balances:				
U.S. Government Grants Refundable:				
Perkins Loans	\$ 8,369,906	\$ 8,117,044		
Nursing Student Loans	803,960	754,648		
Health Professions Loans	477,453	653,260		
Other	1,191,806	923,582		
University Funds:				
Restricted	3,000,626	2,868,334		
Unrestricted	821,902	677,695		
	<u>14,665,653</u>	<u>13,994,563</u>		
<b>Total Fund Balances</b>	<b>\$ 14,665,653</b>	<b>\$ 13,994,563</b>		
<b>TOTAL LOAN FUNDS</b>	<b>\$ 14,665,653</b>	<b>\$ 13,994,563</b>		
<b>ENDOWMENT AND SIMILAR FUNDS</b>				
Due to Other Funds				
Fund Balances:				
Endowment	\$ 1,363,881	\$ 1,363,881		
Term Endowment	252,000	252,000		
Quasi-Endowment, Unrestricted	1,842,777	1,636,494		
Quasi-Endowment, Restricted	2,467,626	2,482,058		
	<u>5,926,284</u>	<u>5,734,433</u>		
<b>Total Fund Balances</b>	<b>\$ 5,926,284</b>	<b>\$ 5,734,433</b>		
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<b>\$ 5,926,284</b>	<b>\$ 5,745,330</b>		
<b>PLANT FUNDS</b>				
Unexpended:				
Accounts Payable	\$ 194,063	\$ 53,969		
Fund Balance - Unrestricted	2,408,046	1,581,655		
	<u>2,602,129</u>	<u>1,635,624</u>		
<b>Total Unexpended</b>	<b>2,602,129</b>	<b>1,635,624</b>		

**WRIGHT STATE UNIVERSITY**

Balance Sheet

June 30, 2000

With Comparative Balances at June 30, 1999

	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
<b>ASSETS</b>			<b>LIABILITIES AND FUND BALANCES</b>	
Renewal and Replacement:			Renewal and Replacement:	
Cash and Cash Equivalents (Note 2)	693,948	654,705	Accounts Payable	\$ 165,074
Investments (Note 2)	5,000,000	5,000,000	Fund Balance - Unrestricted	\$ 5,529,211
Prepaid Expenses	337			
	<u>5,694,285</u>	<u>5,654,705</u>	Total Renewal and Replacement	<u>5,694,285</u>
Total Renewal and Replacement			Retirement of Indebtedness:	
Retirement of Indebtedness:			Accrued Liabilities	93,767
Cash and Cash Equivalents (Note 2)	348,262	347,798	Fund Balance - Restricted	357,634
Deposits Held by Trustee (Note 3)	83,650	82,968		
Prepaid Expenses	19,489	19,489	Total Retirement of Indebtedness	<u>451,401</u>
	<u>451,401</u>	<u>450,255</u>	Investment in Plant:	
Total Retirement of Indebtedness			Land and Land Improvements	81,102
Investment in Plant:			Buildings	11,464,000
Land and Land Improvements	21,833,651	20,827,502	Lease Purchase Obligations (Note 4)	2,893,886
Buildings	228,555,557	214,609,878	Net Investment in Plant	<u>321,806,847</u>
Movable Equipment, Furniture, and Library Books	85,856,627	97,500,880		
	<u>336,245,835</u>	<u>332,938,260</u>	Total Investment in Plant	<u>332,938,260</u>
Total Investment in Plant			<b>TOTAL PLANT FUNDS</b>	<b>\$ 344,993,650</b>
<b>TOTAL PLANT FUNDS</b>	<b>\$ 344,993,650</b>	<b>\$ 340,678,844</b>		
			AGENCY FUNDS	
AGENCY FUNDS			Accounts Payable	\$ 1,779
Cash (Note 2)	197,440	182,020	Due to Other Funds	17,357
Accounts Receivable	249	1,286	Deposits Held in Custody for Others	<u>178,533</u>
	<u>197,689</u>	<u>183,306</u>	<b>TOTAL AGENCY FUNDS</b>	<b>\$ 197,689</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 197,689</b>	<b>\$ 183,306</b>		

See Accompanying Notes to Financial Statements



**WRIGHT STATE UNIVERSITY**  
**Statement of Changes in Fund Balances**  
**Year Ended June 30, 2000**

	Current Funds Unrestricted		Current Funds Restricted		Total Current Funds	Loan Funds	Endowment and Similar Funds	Unexpended	Plant Funds		Investment in Plant																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	Educational and General	Auxiliary Enterprises	Educational and General	Auxiliary Enterprises					Renewal and Replacement	Retirement of Indebtedness																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Revenues and Other Additions:												Unrestricted Current Fund Revenues	\$ 180,599,381	\$ 11,329,767	\$ 191,929,148	\$ 191,929,148	\$ 191,929,148	\$	\$	\$ 21,486,682	\$	\$	\$	State Appropriations - Restricted			14,448,083	14,448,083	14,448,083							Federal Grants and Contracts - Restricted			23,248,698	70,277	23,318,975	277,176						State Grants and Contracts - Restricted			2,304,935		2,304,935							Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>
Unrestricted Current Fund Revenues	\$ 180,599,381	\$ 11,329,767	\$ 191,929,148	\$ 191,929,148	\$ 191,929,148	\$	\$	\$ 21,486,682	\$	\$	\$	State Appropriations - Restricted			14,448,083	14,448,083	14,448,083							Federal Grants and Contracts - Restricted			23,248,698	70,277	23,318,975	277,176						State Grants and Contracts - Restricted			2,304,935		2,304,935							Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>												
State Appropriations - Restricted			14,448,083	14,448,083	14,448,083							Federal Grants and Contracts - Restricted			23,248,698	70,277	23,318,975	277,176						State Grants and Contracts - Restricted			2,304,935		2,304,935							Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																								
Federal Grants and Contracts - Restricted			23,248,698	70,277	23,318,975	277,176						State Grants and Contracts - Restricted			2,304,935		2,304,935							Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																				
State Grants and Contracts - Restricted			2,304,935		2,304,935							Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																
Local Grants and Contracts - Restricted			806,069		806,069							Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																												
Private Grants and Contracts - Restricted			12,674,534	349,741	13,024,275	25,000		3,284,089			1,484,235	Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																								
Endowment Income - Restricted			121,678		121,678	159		7,933	302,138	4,386		Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																				
Investment Income - Restricted			669,771		669,771	264,897						Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																
Interest on Loans Receivable												Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																												
Expended for Plant Facilities (Includes \$6,280,435 Current Fund Expenditures)							141,180		108,552		22,663,477	Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																								
Retirement of Indebtedness											1,491,808	Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																				
Net Increase in Fair Value of Investments												Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																
Other Fund Additions												<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																												
<b>Total Revenues and Other Additions</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>54,273,768</b>	<b>420,018</b>	<b>246,622,934</b>	<b>592,015</b>	<b>141,180</b>	<b>24,758,704</b>	<b>410,690</b>	<b>4,386</b>	<b>25,639,520</b>	Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																								
Expenditures and Other Deductions:												Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																				
Educational and General Expenditures	163,132,417	15,416,489	46,891,916	420,018	210,024,333							Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																
Auxiliary Enterprises Expenditures			4,122,767	4,122,767	15,836,507							Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																												
Indirect Costs Recovered					4,122,767							Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																								
Loan Cancellations and Write-Offs						114,434						Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																				
Refunds to Grantors			48,152		48,152	1,404				3,240		Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																
Administrative and Collection Costs						84,541						Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																												
Expended for Plant Facilities (Includes \$14,530,024 Noncapitalized Expenditures)							30,728	29,184,868	1,728,198	1,491,808		Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																								
Retirement of Indebtedness										736,036		Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																				
Interest on Indebtedness												Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																
Disposals and Write-Offs of Plant Assets												<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																												
<b>Total Expenditures and Other Deductions</b>	<b>163,132,417</b>	<b>15,416,489</b>	<b>51,062,835</b>	<b>420,018</b>	<b>230,031,759</b>	<b>200,379</b>	<b>30,728</b>	<b>29,184,868</b>	<b>1,728,198</b>	<b>2,231,084</b>	<b>20,840,137</b>	Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																								
Transfers Among Funds - Additions (Deductions):												Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																				
Mandatory:												Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																
Principal and Interest	(1,753,976)	(479,533)	(2,233,509)		(2,233,509)					2,233,509		Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																												
Loan Fund Matching Grants	(84,214)		(84,214)		(84,214)	84,214						Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																								
Nonmandatory:												Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																																				
Support to Auxiliary Enterprises	(6,101,771)	6,101,771										Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																																																
Restricted Funds	1,080,439		(1,080,439)									Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																																																												
Renewal and Replacement Funds	(1,327,280)	(1,232,453)			(2,559,733)			5,252,555	2,559,733		(261,043)	Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																																																																								
Unexpended Plant Funds	(3,630,911)		(3,630,911)		(3,630,911)				(1,360,601)			Other Interfund	(242,427)		(242,427)		(276,639)	195,240	81,399					<b>Total Transfers</b>	<b>(12,060,140)</b>	<b>4,389,785</b>	<b>(1,114,651)</b>	<b>(1,114,651)</b>	<b>(8,785,006)</b>	<b>279,454</b>	<b>81,399</b>	<b>5,252,555</b>	<b>1,199,132</b>	<b>2,233,509</b>	<b>(261,043)</b>	Net Increase (Decrease) for the year	5,406,824	303,063	2,096,282	2,096,282	7,806,169	671,090	191,851	826,391	(118,376)	6,811	4,538,340	Fund Balances, beginning of year	23,824,370	137,909	11,117,650	11,117,650	35,079,929	13,994,563	5,734,433	1,581,655	5,647,587	350,823	317,288,507	<b>Fund Balances, end of year</b>	<b>\$ 29,231,194</b>	<b>\$ 440,972</b>	<b>\$ 13,213,932</b>	<b>\$ 13,213,932</b>	<b>\$ 42,886,098</b>	<b>\$ 14,665,653</b>	<b>\$ 5,926,284</b>	<b>\$ 2,408,046</b>	<b>\$ 5,529,211</b>	<b>\$ 357,634</b>	<b>\$ 321,806,847</b>																																																																																																																																																																																																																																																																																																																																																																																																																																				
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See Accompanying Notes to Financial Statements.

**WRIGHT STATE UNIVERSITY**  
**Statement of Current Funds Revenues,**  
**Expenditures and Other Changes**  
**Year Ended June 30, 2000**  
**With Comparative Totals for the Year Ended June 30, 1999**

	Unrestricted		Restricted		Total Current Funds	
	Educational and General	Auxiliary Enterprises	Educational and General	Auxiliary Enterprises	2000	1999
<b>Revenues:</b>						
Tuition, Fees, and Other Student Charges	\$ 71,824,612	\$ 71,824,612	\$ 14,046,891	\$ 70,277	\$ 71,824,612	\$ 68,320,597
State Appropriations	83,672,420	83,672,420	19,573,671		97,719,311	91,785,606
Federal Grants and Contracts	3,486,190	3,486,190	2,189,627		23,130,138	23,818,328
State Grants and Contracts	171,172	171,172	674,870		2,360,799	1,658,459
Local Grants and Contracts	146,923	146,923	10,246,288		821,793	796,607
Private Grants and Contracts	434,725	434,725	160,569	349,741	11,030,754	7,410,462
Endowment Income	48,654	48,654			209,223	219,893
Sales and Services	13,881,714	8,562,226	22,443,940		22,443,940	21,954,442
Other Sources	6,932,971	2,767,541	9,700,512		9,700,512	8,189,897
<b>Total Revenues</b>	<b>180,599,381</b>	<b>11,329,767</b>	<b>46,891,916</b>	<b>420,018</b>	<b>239,241,082</b>	<b>224,154,291</b>
<b>Expenditures and Mandatory Transfers:</b>						
<b>Educational and General Expenditures:</b>						
Instruction and Departmental Research	74,363,201	74,363,201	3,782,532		78,145,733	83,692,997
Separately Budgeted Research	3,687,258	3,687,258	15,200,907		18,888,165	15,195,967
Public Service	4,378,551	4,378,551	3,374,804		7,753,355	8,141,123
Academic Support	26,185,588	26,185,588	11,134,617		37,320,205	35,123,585
Student Services	11,445,208	11,445,208	261,548		11,706,756	12,355,542
Institutional Support	19,631,802	19,631,802	450,970		20,082,772	18,481,936
Operation and Maintenance of Plant	12,777,951	12,777,951	3,448		12,781,399	12,707,253
Scholarships and Fellowships	10,662,858	10,662,858	12,683,090		23,345,948	20,736,579
<b>Total Educational and General Expenditures</b>	<b>163,132,417</b>	<b>163,132,417</b>	<b>46,891,916</b>	<b>420,018</b>	<b>210,024,333</b>	<b>206,434,982</b>
<b>Auxiliary Enterprises Expenditures</b>		<b>15,416,489</b>		<b>420,018</b>	<b>15,836,507</b>	<b>15,894,982</b>
<b>Mandatory Transfers for:</b>						
Principal and Interest	1,753,976	479,533			2,233,509	2,067,254
Loan Fund Matching Grants	84,214	84,214			84,214	124,080
<b>Total Expenditures and Mandatory Transfers</b>	<b>164,970,607</b>	<b>15,896,022</b>	<b>46,891,916</b>	<b>420,018</b>	<b>228,178,563</b>	<b>224,521,298</b>
<b>Other Transfers and Additions (Deductions):</b>						
<b>Nonmandatory Transfers for:</b>						
Support to Auxiliary Enterprises - Net	(6,101,771)	6,101,771	(1,080,439)		(2,559,733)	(1,876,585)
Restricted Funds	1,080,439				(3,630,911)	(1,671,896)
Renewal and Replacement Funds	(1,327,280)	(1,232,453)	(34,212)		(276,639)	(344,951)
Unexpended Plant Funds	(3,630,911)		(48,152)		(48,152)	(109,008)
Other Interfund	(242,427)					
Refunds to Grantors						
Excess of Restricted Receipts over Transfers to Revenue			7,381,852		7,381,852	6,014,201
Indirect Costs Recovered			(4,122,767)		(4,122,767)	(3,823,992)
<b>Net Increase (Decrease) in Fund Balances</b>	<b>\$ 5,406,824</b>	<b>\$ 303,063</b>	<b>\$ 2,096,282</b>	<b>\$ 2,096,282</b>	<b>\$ 7,806,169</b>	<b>\$ (2,179,238)</b>

See Accompanying Notes to Financial Statements.

WRIGHT STATE UNIVERSITY

Notes to Financial Statements

Year Ended June 30, 2000

(1) Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of Wright State University (University) have been prepared on the accrual basis, in accordance with generally accepted accounting principles for colleges and universities within the United States. The statement of current funds revenues, expenditures, and other changes is a statement of financial activities of current funds related to the current reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the University, the accounts of the University are maintained in accordance with the principles of fund accounting. Resources for various purposes are classified into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund. In the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated for specific purposes by action of the governing board. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which the governing board retains full control to use in achieving any of the University's institutional purposes.

All gains and losses from the sale or other disposition of investments and other noncash assets are accounted for in the fund owning such assets. Ordinary income is accounted for in the fund owning the related assets from which the income was generated, except for income realized from investments of endowment and similar funds which is accounted for in the fund to which it is restricted or, if unrestricted, as revenue in the current unrestricted funds.

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

Restricted gifts, grants, endowment income and other restricted resources are accounted for in the appropriate restricted funds. Current restricted funds, including government grants and contracts, are reported as revenues and expenditures when expended for current operating purposes. All other unrestricted revenue is accounted for in the current unrestricted funds.

In accordance with Governmental Accounting Standards Board Statement No. 14, *The Reporting Entity*, (GASB No. 14), the University's financial statements are included, as a discrete entity, in the State of Ohio's Comprehensive Annual Financial Report.

#### Description of Funds

Current Funds include those resources that are available for current operations. These funds can be either unrestricted or restricted and can be used for educational and general purposes or for auxiliary enterprises. Current funds are considered unrestricted unless donors or external agencies restrict their use to specific purposes, programs, colleges, departments, or schools.

Loan Funds include resources available for loans to students. Loans granted are accounted for as receivables until repaid. As these loans are repaid, the principal and accumulated interest become available for future student loans.

Endowment and Similar Funds are comprised primarily of resources which are subject to the restrictions of gift instruments requiring that the principal be invested in perpetuity and that only the income be utilized. The Board of Trustees may also set aside other funds of the University for the same purpose as endowment funds (quasi-endowment). Future expenditures of these funds are only permitted upon board action.

Plant Funds include those resources used to account for transactions relating to investment in University properties and are comprised of four self-balancing subgroups: unexpended funds, renewal and replacement funds, retirement of indebtedness funds, and investment in plant funds.

Unexpended funds include resources derived from various sources to finance the acquisition of long-life assets. Renewal and replacement funds include resources set aside for future renewal and replacement of long-life assets and other capital projects. Retirement of indebtedness funds include resources

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

specifically accumulated for the payment of principal and interest on debt incurred in connection with the acquisition of properties. Investment in plant funds include the total of all long-life assets in the service of the University and construction in progress as well as all related liabilities.

Agency Funds include resources held by the University on behalf of others in the capacity of custodian or fiscal agent.

#### Cash Equivalents

Cash equivalents consist primarily of money market funds.

#### Investments

Investments are reported at fair value, except for money market investments (commercial paper, banker's acceptances, and U.S. Treasury and agency obligations) that have a remaining maturity of one year or less at the time of purchase, which are reported at amortized cost and approximate fair value. If contributed, investments are valued at market value at the date of donation.

The University uses the proportionate share method, based on market value, of allocating pooled investment income to funds. Investment income is recognized on an accrual basis.

#### Inventories

Inventories are stated at the lower of cost or market. Cost is determined using the first-in, first-out (FIFO) method.

#### Investment in Plant

Land, buildings, and equipment are recorded at cost at date of acquisition or fair value at date of donation in the case of gifts. To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

(1) expenditures, in the case of normal replacement of movable equipment and library books, (2) mandatory transfers, in the case of required provision for principal and interest payments and equipment renewal and replacement, and (3) as transfers of a non-mandatory nature for all other cases. When plant assets are sold or otherwise disposed of, the carrying value of such assets is removed from the accounts and the net investment in plant is reduced accordingly.

Effective July 1, 1999, the University increased its capitalization limit for capital assets from \$1,200 to \$3,000. With respect to this change, all assets previously capitalized with a value less than \$3,000 were written off in fiscal year 2000. The total value of this writeoff was \$18,259,745 and was charged to the net investment in plant fund.

#### Accounting Pronouncements

In November 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 35, "Basic Financial Statements-and Management's Discussion and Analysis-for Public Colleges and Universities." This statement requires public colleges and universities to adopt GASB Statement No. 34, "Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments." Statement No. 35 will significantly change certain accounting and financial reporting standards for public colleges and universities. This new standard is designed to provide financial information that responds to the needs of primary users of general purpose external financial reports. The Statement is effective for fiscal years beginning after June 15, 2001. The University is currently in the process of determining the effect of this pronouncement.

#### Income Taxes

The University is exempt from federal income taxes under Section 115 of the Internal Revenue Code. However, certain revenues are considered unrelated business income and are taxable under Internal Revenue Code Sections 511 through 513.

#### Previous Year's Financial Information

The financial information shown for 1999 in the accompanying financial statements is included to provide a basis for comparison with 2000 and presents

WRIGHT STATE UNIVERSITY

Notes to Financial Statements  
(continued)

summarized totals only. Certain amounts have been reclassified in the 1999 comparative figures to conform with the current year presentation.

(2) Cash, Cash Equivalents and Investments

At June 30, 2000, the carrying amount of cash and cash equivalents of all funds totaled \$10,515 as compared to bank balances of \$2,406,719. The difference in the carrying amount and bank balances is caused by items in-transit (primarily outstanding checks). The bank balances are comprised of \$2,406,719 demand accounts, cash on hand and money market funds. Of the bank balances, \$186,595 is insured by the Federal Deposit Insurance Corporation, \$961,148 is uninsured but collateralized by pools of government securities pledged by the depository banks and held by Federal Reserve Banks in the member bank's name, and \$1,258,976 is uninsured and uncollateralized.

Statement No. 3 of the Government Accounting Standards Board requires government entities to categorize investments to give an indication of the level of risk assumed by the entity at year-end. These categories follow:

Category 1- Investments that are insured or registered, or for which securities are held by the University or its agent in the name of the University.

Category 2- Investments that are uninsured and unregistered, with securities held by the broker's trust department or agent in the University's name.

Category 3- Investments that are uninsured and unregistered, with the securities held by the broker or dealer, or by its trust department or agent but not in the University's name.

The cost and fair value of investments at June 30, 2000 by total and fund are:

WRIGHT STATE UNIVERSITY

Notes to Financial Statements  
(continued)

<u>Description</u>	<u>Cost</u>	<u>Fair Value</u>
U.S. Agency Securities	\$ 993,078	\$ 993,078
Commercial Paper	9,405,670	9,405,670
Repurchase Agreements	3,188,854	3,188,854
State Treasury Asset Reserve of Ohio	11,719,686	11,719,686
Common Stock	345,627	686,171
Other	<u>3,200</u>	<u>3,200</u>
	25,656,115	25,996,659
Managed under Trust Agreements:		
U.S. Agency Securities	11,910,844	11,804,135
U.S. Treasury Securities	8,821,727	8,794,904
Corporate Bonds	9,253,860	9,188,015
State & Municipal Bonds	32,743	32,387
Common & Preferred Stock	6,694,058	7,685,514
Small Capital Value Fund	1,450,050	1,499,859
Small Capital Growth Fund	1,518,037	1,449,563
International Equity Fund	<u>2,972,649</u>	<u>3,151,241</u>
	<u>42,653,968</u>	<u>43,605,618</u>
<b>Total</b>	<b>\$ <u>68,310,083</u></b>	<b>\$ <u>69,602,277</u></b>

<u>Description</u>	<u>Cost</u>	<u>Fair Value</u>
Current Funds:		
Unrestricted Educational and General	\$ 43,430,316	\$ 43,836,463
Restricted Educational and General	12,893,017	12,893,017
Endowment and Similar Funds	4,986,750	5,872,797
Unexpended Plant Funds	2,000,000	2,000,000
Renewal and Replacement Funds	<u>5,000,000</u>	<u>5,000,000</u>
<b>Total</b>	<b>\$ <u>68,310,083</u></b>	<b>\$ <u>69,602,277</u></b>

The U.S. Government and Agency securities, Bankers Acceptances and Commercial Paper are invested with banks which keep the securities in their safekeeping accounts at the Federal Reserve Bank in "book entry" form in the



## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

name of the respective bank, but who also internally designate the securities as owned by or pledged to the University (Category 3). Corporate bonds, state and municipal bonds and common and preferred stock investments are in safekeeping with Depository Trust Co., in the custodial bank's name but who also internally designate the investments as owned by or pledged to the University (Category 3). The collateral for the repurchase agreements, which consist of U.S. government securities, is held by the Federal Reserve Bank of Cleveland in the member bank's name (Category 3).

The University also invests funds in the State Treasury Asset Reserve of Ohio (STAROhio). STAROhio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on June 30, 2000. The State Treasury Asset Reserve of Ohio is not required to be categorized by Statement No. 3 of the Government Accounting Standards Board.

#### (3) Deposits Held by Trustee

Deposits held by trustee recorded in the plant funds - retirement of indebtedness consist of cash with a carrying amount of \$83,650. The cash balance is uninsured but collateralized by pools of government securities pledged by the trustee bank and held by the Federal Reserve Bank in the trustee bank's name.

Such deposits are retained in the trust for future payments of principal and interest on the Series 1971 General Receipts Serial bonds (see note 4).

#### (4) Plant Fund Indebtedness

Plant fund indebtedness consists of bonds payable, equipment lease purchase obligations, and a non-interest bearing note payable.

Bonds payable consist of Series 1971 General Receipts Serial bonds and Series 1993 General Receipts Serial and Term bonds. The maturity dates, interest rates, and the outstanding principal balances of plant fund indebtedness at June 30, 2000 are as follows:

WRIGHT STATE UNIVERSITY

Notes to Financial Statements  
(continued)

<u>Description</u>	<u>Maturity Dates</u>	<u>Interest Rates</u>	<u>Outstanding Principal</u>
Bonds Payable:			
Series 1971	2001-2009	3.00%	\$ 579,000
Series 1993	2001-2011	4.50%-5.50%	<u>10,885,000</u>
			11,464,000
Equipment Lease Purchase Obligations	2001-2009	4.40%-5.15%	2,893,886
Note Payable	2001	0%	<u>81,102</u>
			<u>\$ 14,438,988</u>

The scheduled maturities of plant fund indebtedness for the five years subsequent to June 30, 2000 are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 1,530,056	\$ 683,913	\$ 2,213,969
2002	1,499,296	617,407	2,116,703
2003	1,344,613	553,498	1,898,111
2004	1,213,753	495,190	1,708,943
2005	1,207,732	440,021	1,647,753
Thereafter	<u>7,643,538</u>	<u>1,339,982</u>	<u>8,983,520</u>
Total	<u>\$14,438,988</u>	<u>\$ 4,130,011</u>	<u>\$18,568,999</u>

All general receipts of the University, except for State appropriations, are pledged for payment of both the 1971 and 1993 bonds.

(5) Interfund Borrowings

All interfund borrowings have been made from the unrestricted educational and general fund and are payable currently.

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

#### (6) Grants and Contracts

The University receives grants and contracts from certain federal, state and private agencies to fund research and other activities. The costs, both direct and indirect, which have been charged to the grant or contract are subject to examination and approval by the granting agency. It is the opinion of University administration that any potential disallowance or adjustment of such costs would not have a material effect on the accompanying financial statements.

#### (7) Retirement Plans

University faculty participate in either the State Teachers Retirement System of Ohio (STRS) or an alternative retirement plan (ARP). Substantially all other employees participate in either the Public Employees Retirement System of Ohio (PERS) or the ARP. Both STRS and PERS are statewide cost-sharing multiple employer plans. Both plans provide retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits for both STRS and PERS is provided by state statute per the Ohio Revised Code.

Both STRS and PERS issue stand-alone financial reports. Interested parties may obtain a copy by making a written request to STRS at 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090 or making a written request to PERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085.

Plan participants are required to contribute 9.3% and 8.5% and the University 14.0% and 13.31% of the employees' covered compensation for STRS and PERS, respectively. The Ohio Revised Code provides statutory authority for both employee and employer contributions. The University's contributions to STRS were \$6,498,978, \$7,543,008 and \$7,244,622 and to PERS were \$5,237,156, \$5,733,103, and \$5,471,775, for the years ended June 30, 2000, 1999, and 1998, respectively, equal to the required contributions for each year.

The University participated in STRS and PERS early retirement plans, which expired on June 30, 1999. There was no unpaid liability for these plans at June 30, 2000. The unpaid liability at June 30, 1999 was approximately \$6.6 million.

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

Certain full-time University faculty and unclassified staff have the option to choose the ARP in place of STRS or PERS. The ARP is a defined contribution plan which provides employees with the opportunity to establish individual retirement accounts with a defined group of investment options, with each participant having control of the assets and investment options associated with those assets. The administrators of the plan are the providers of the plan investment options. Authority to establish and amend benefits and contribution requirements for the ARP is provided by state statute per the Ohio Revised Code.

Under the provisions of ARP, the required contribution rates for plan participants are 9.3% and 8.5% of employees' covered compensation for employees who would otherwise participate in STRS and PERS, respectively. The University contributes 8.24% of a participating faculty member's compensation and 13.31% of a participating unclassified staff member's compensation to the participant's account. The University is also required to contribute an additional 5.76% of employees' covered compensation to STRS. Plan participants' contributions were \$1,336,598 and \$107,452, and the University's contributions to the plan providers amounted to \$1,780,512 and \$92,151, respectively, for the years ended June 30, 2000 and 1999. In addition, the amounts contributed to STRS by the University on behalf of ARP participants were \$443,405 and \$41,236, respectively, for the years ended June 30, 2000 and 1999.

#### (8) Other Postemployment Benefits (OPEB)

STRS provides OPEB to all retirees and their dependents, while PERS provides postretirement health care coverage to age and service retirants (and dependents) with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available under PERS. A portion of each employer's contributions is set aside for the funding of postretirement health care. For STRS, this rate was 8.0% of the total 14.00% (see note 7), while the PERS rate was 4.2% of the total 13.31% (see note 7) for the year ended June 30, 2000.

The Ohio Revised Code provides the statutory authority for public employers to fund postretirement health care through their contributions to STRS and PERS. Postretirement health care under STRS and PERS is financed on a pay-as-you-go basis. Assets available in the health care reserve fund were \$2.78 billion at

## WRIGHT STATE UNIVERSITY

### Notes to Financial Statements (continued)

June 30, 1999 and \$9.87 billion at December 31, 1999 for STRS and PERS, respectively.

The number of benefit recipients eligible for OPEB was 95,796 for STRS at June 30, 1999, and 118,062 for PERS at December 31, 1999. For the year ended June 30, 2000, contributions from the University were \$3,713,702 and \$1,652,596 for STRS and PERS, respectively.

(9) Related Organization

The University is the sole beneficiary of the Wright State University Foundation, Inc., a separate, not-for-profit entity governed by a separate Board of Trustees, organized for the purpose of promoting educational and research activities. Assets of the Foundation totaled approximately \$43,000,000 at June 30, 2000. Such assets relate principally to donor restricted funds and are not recorded in the accompanying financial statements. Amounts transferred to the University from the Foundation are recorded as private gifts, grants and contracts in the accompanying financial statements.

(10) State Support

The University is a state-assisted institution of higher education which receives a student enrollment-based subsidy from the State of Ohio. This subsidy is determined annually, based upon a formula devised by the Ohio Board of Regents.

In addition to student enrollment-based subsidies, the State of Ohio provides funding for construction of major plant facilities. The funding is obtained from the issuance of revenue bonds by the Ohio Public Facilities Commission (OPFC), which in turn results in construction and subsequent transfer of the facility to the University by the Ohio Board of Regents. Costs incurred during construction are included in construction in progress. Upon completion of a facility, the Board of Regents turns control over to the University.

University facilities are not pledged as collateral for the revenue bonds. Instead, the bonds are supported by a pledge of monies in the Higher Education Bond Service Fund established in the custody of the Treasurer of State. If sufficient monies are not available from this fund, a pledge exists to assess a special student fee uniformly applicable to students in state-assisted institutions of higher education throughout the State.

WRIGHT STATE UNIVERSITY

Notes to Financial Statements  
(continued)

As a result of the above described financial assistance provided by the State to the University, outstanding debt issued by OPFC is not included on the University's balance sheet. In addition, the appropriations by the State's General Assembly to the Board of Regents for payment of debt service are not reflected as appropriation revenue received by the University, and the related debt service payments are not recorded in the University's accounts.

(11) Commitments and Contingencies

At June 30, 2000, the University is committed under contractual obligations for:

Capital expenditures	\$ 7,842,004
Non-capital goods and services	<u>6,291,134</u>
Total contractual commitments	<u>\$14,133,138</u>

These commitments are being funded from the following sources:

State appropriations requested and approved	\$ 8,197,296
University funds	<u>5,935,842</u>
Total sources	<u>\$ 14,133,138</u>

The contractual commitments above include \$9,729,518 for various capital projects, of which, \$8,197,296 are funded by state capital appropriations and \$1,532,222 by University funds. The \$8,197,296 of state capital appropriations include \$1,273,331 of state appropriations passed through the University to other state universities, agencies and related organizations.

The University is presently involved as a defendant or codefendant in various matters of litigation. The University's administration believes that the ultimate disposition of these matters would not have a material adverse effect upon the financial condition of the University.

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

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Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>		
<b>U.S. Department of Education Direct Programs:</b>		
Federal Supplemental Educational Opportunity Grant	84.007	528,424
Federal Family Education Loans (Note B)	84.032	
Federal Work Study	84.033	720,050
Federal Perkins Loan (Note C)	84.038	103,015
Federal Pell Grant	84.063	<u>5,005,610</u>
Total U.S. Department of Education - Student Financial Assistance		<u>6,357,099</u>
<b>U.S. Department of Health and Human Services Direct Programs:</b>		
Loans to Disadvantaged Students (Note C)	93.342	
Health Professions Student Loans (Note C)	93.342	
Primary Care Loans (Note C)	93.342	
Nursing Student Loans (Note C)	93.342	
Financial Assistance for Disadvantaged Students (Medicine)	93.139	30,692
Scholarships for Disadvantaged Students Program (SOPP)	93.925	71,030
Scholarships for Disadvantaged Students (Medicine)	93.925	<u>39,532</u>
Total U.S. Department of Health and Human Services Direct Programs		<u>141,254</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>		<u>6,498,353</u>

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>		
<b>U.S. Department of Defense, Air Force, Prime:</b>		
Decision Support for the Army Digital Tactical Operations	12.DAAG0-00-P0327	5,093
Object-oriented Multidisciplinary Design	12.F33615-94-C-3211	113,298
Advanced Device Structures	12.F33615-95-C-1619	733,886
Multiplatform Cooperative Fire Control	12.F33615-95-C-1750	72,344
Distributed Interacting Multipattern Data Association DIMPA	12.F33615-95-C-1750	7,501
Performance Prediction of ATR Technologies	12.F33615-98-C-1315	218,877
Precision Design, Modeling and Instrumentation in Turbomachinery	12.F33615-98-C-2895	152,457
Evolving Pattern Recognition Systems	12.F33615-99-C-1441	78,302
Intergovernmental Personnel Agreement - Dilsavor	12.IPA/DILSAVOR	45,039
Intergovernmental Personnel Agreement - Specialized Research	12.IPA/FWORRELL	68,506
Intergovernmental Personnel Agreement - Minardi	12.IPA/MINARDI	49,543
Visual Displays Research	12.IPA-GALLIMorE	22,415
Current Status of Procurement Strategy and Outsourcing in U.S.	12.N00244-99-C-0031	47,627
Development of New RF Sputtering Technique	12.USAF-IPA	14,889
Materials for High Speed Devices	12.F33615-00-C-5402	144,891
Chromium Analysis by Graphite Furnace Atomic Absorption Spectroscopy	12.IPA-MCGOWIN	8
High Volume Communication Channels	12.800	24,693
Cognitive Workload-Complex Synthetic Task Environment	12.800	110,187
Multidisciplinary Nonlinear Sensitivity Analysis	12.800	41,478
Aircraft Mechanical/Thermal Technology Research	12.800	49,796
Mathematical Modeling, Simulation and Control of Physical Process	12.800	31,660
Polyphase Arrays/Special Auto-Correlation Properties	12.901	4,789
Framework for Speculative Run-Time Reconfiguration	12.910	103,216
Multidisciplinary Trade-off Studies of A1	12.DAAH04-95-1-0468	17,571
		2,158,066
<b>Total U.S. Department of Defense, Air Force, Prime</b>		
<b>U.S. Department of Defense, Air Force, Subcontract:</b>		
A Frontal Attack on Limiting Defects in GaN	12.300	81,883
Algorithms for High-Range Resolution Automatic Target Recognition	12.F33615-96-C-1810	22,613
Analog-to-Digital Converter Development	12.SBIR	8,129
Automatic Target Recognition Systems	12.F33615-94-D-1406	45,935
Characterization of Carbon Materials	12.F33615-97-D-5009	14,594
CMOS Integrated Circuit Design	12.F33615-96-2-1945	31,696
Crew-Aided Modeling to Support the Requirements Planning Process	12.F41624-94-D-6	548
Design and Evaluation of Dynamically Adaptive Interfaces	12.F41624-94-D-6	429
Development of a Tiered Risk Assessment Model, Phase II	12.F41624-97-C-9 12	26,522
Electromagnetic Signatures of Large Complex Targets	12.F33615-98-C-1347	5,626
Exploration of Photoluminescent Materials for HMD Application	12.F41624-94-D-6000	5,310
Forced Response Enhancements to the Engine Structural Integrity Program	12.F33615-98-2807	13,472
Fuzzy Logic Research	12.431	20,000
Handheld One-Way Voice Communication System	12.910	31,861
Human Safety Criteria During Thermal Exposure to Aircraft	12.23-99-WP021	20,246
Hybrid Evolutionary Learning System	12.F49620-93-C-0063	12
Impact Physics Research-Equipment	12.F33601-97-DJ012	16,786
Indium Phosphide Analysis	12.F33733-97-C-1022	19,990
In-Situ Synthesis of Discontinuously Reinforced Titanium Alloy Composites	12.F49620-93-C-0063	16,114

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)



# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>		
<b>U.S. Department of Defense, Air Force, Subcontract (Continued):</b>		
Investigation of Fracture Surfaces in Fatigued Aluminum Alloys	12.F33601-96-DJ017	(332)
Johnston Atoll Ocean and Reef Ecosystem Study-Boston University	12.431	9,778
Large-scale, Multi-agent, Distributed Mission Planning and Execution	12.800	57,603
Multiresolution-Based Distributed Target Tracking	12.F30602-96-C-1336	540
Multi-User Interaction with Unmanned Vehicles	12.F41624-94-D-6	628
Nonlinear Brain Image Registration	12.F33615-98-2-6002	11,726
Orthogonal Functional Neural Network	12.800	11,436
Pattern Recognition and Control of Automated IR Images	12.SBIR	(16,408)
Pilot State Modeling Support for the Sire Laboratory	12.F41624-94-D-6000	(2,177)
Query Optimizing Reconfigurable Computing System (QORCS)	12.F33615-00-C-1673	3,898
Raman Characterization and Stress Measurements in Alumina/Zirc	12.PO189-001-0005	4,996
Rechargeable Lithium-Ion Cells	12.AF-97-177	38,166
Registration of Deformed Images Using Elastic Surfaces	12.F33615-98-2-6002	69,387
Sem Characterization of Alumina TBC Coatings After Oxidation	12.P.O. 189-001-013	301
Single Ionic Conducting Polymer Electrolyte	12.F33615-98-D-2891	18,082
Turbomachinery Dynamics Experimentation	12.F33615-98-C-2807	14,157
ZNOPN-5	12.P.O. ZNOPN-5	2,000
Total U.S. Department of Defense, Air Force, Subcontract		<u>605,547</u>
<b>Total U.S. Department of Defense, Air Force</b>		<u>2,763,613</u>
<b>International Development Cooperation Agency -</b>		
Standard Growth Curves for Egyptian Children and Adolescents	93/03/21	<u>36,249</u>
<b>National Aeronautics and Space Administration, Prime:</b>		
Model Studies of Excited States of N2 and N+2 in the Thermosphere	43.001	60,120
MTGCM Studies of the Martian Thermosphere-Ionosphere	43.001	(253)
Distributed Work in Complex, Dynamic Domains	43.001	63,346
NASA Graduate Student Researchers Program	43.001	<u>21,344</u>
Total National Aeronautics and Space Administration, Prime		<u>144,557</u>
<b>National Aeronautics and Space Administration, Subcontract:</b>		
Visual Orientation and 3D Spatial Memory	43.NCC9-59-U	8,647
Manufacturing Integration Document, Low-cost Design and Manufacturing	43.NCA1-106	9,508
Parallel Solutions of the Navier Stokes Equations	43.NCC3-742	11,451
Characterization of Sub-Micron Grains	43.PO S000482	1,297
Investigate the Feasibility of Fabricating Large Scale Dual	43.S00941	<u>10,675</u>
Total National Aeronautics and Space Administration, Subcontract		<u>41,578</u>
<b>Total National Aeronautics and Space Administration</b>		<u>186,135</u>

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>		
<b>National Oceanic and Atmospheric Administration, Prime -</b>		
A Supply of Cyanobacteria Secondary Metabolites	11.426	132
<b>National Oceanic and Atmospheric Administration, Subcontract:</b>		
Effects of Round Goby Yellow Perch-Amphipod Interactions	11.NA86RG0053	1,156
Immunological Biomarkers and Contaminant-Associated Immunosuppression	11.417	16,063
Total National Oceanic and Atmospheric Administration, Subcontract		17,219
<b>Total National Oceanic and Atmospheric Administration</b>		<b>17,351</b>
<b>National Science Foundation, Prime:</b>		
Arrays Over Small Phase Alphabet Having Desirable Correlation	47.049	34,310
Bioengineering Design Projects for the Disabled	47.074	13,205
Career - Maturation of Synaptic Properties During Early Post Natal Development	47.074	4,173
Collaborative Research: Impacts of a Strong Interactor Along a Productivity Gradient	47.074	29,140
Creep Fracture of Graphite/Polymer Composites	47.041	8,327
Cross-Modal Analysis of Signal and Sense	47.075	559,555
Cross-Modal Analysis of Signal and Sense - Foreign Travel	47.070	2,757
Development of a Computer-Aided Design Tool for Implantable CDD Systems	47.049	1,800
Geostatistical Anatomy of Buried-Valley Aquifers	47.050	5,342
Gesture, Speech, and Gaze in Discourse Management	47.070	21,259
Harmonic Analysis and Partial Differential Equations	47.049	25,005
Interval Polytope of Characteristic Polynomials	47.041	42,662
Localization of Peptide Hormone Action in Kidney	47.074	53,607
Maternal Influences on Hormonal Activity and Behavior of Juveniles	47.075	45,564
Rev Supplement Research Experiences Undergraduates	47.076	4,928
RUI: Physiological and Molecular Characterization of the Ca Pump and Exchanger	47.074	20,311
RUI: Effect of Dietary Protein on Structure and Function of The Avian Nephron	47.074	1,131
Specialized Communication and Terminal Equipment	47.070	185,953
Speech Driven Facial Animation	47.070	6,191
Supplement - Research in Undergraduate Institutions	47.075	5,854
Trajectory Networks in Human Motion Processes	47.075	10,570
U.S. Brazil Cooperation - NSF Power	47.074	1,540
Total National Science Foundation, Prime		1,083,184
<b>National Science Foundation, Subcontract :</b>		
P-Type ZNO	47.049	3,000
Computer-Assisted Document Interpretation Tools	47.070	1,147
Total National Science Foundation, Subcontract		4,147
<b>Total National Science Foundation</b>		<b>1,087,331</b>

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>		
<b>U.S. Department of Transportation, Prime:</b>		
Non-Frangible Pedestrian Leg Form Impactor	20.600	(1,702)
Human Factors Engineering in Air Traffic Control	20.108	23,025
Total U.S. Department of Transportation, Prime		21,323
<b>U.S. Department of Transportation, Subcontract:</b>		
Identifying Potential Collapse Features Under Highways	20.205	59,335
Identification of Pavement Marking Colors	20.205	2,887
Total U.S. Department of Transportation, Subcontract		62,222
<b>Total U.S. Department of Transportation</b>		83,545
<b>U.S. Fish and Wildlife Services -</b>		
Chlorinated Compounds in Tissue and Sediments	15.605	68,749
<b>U.S. Department of Agriculture -</b>		
USDA Tissue Analysis	10.025	5,625
<b>U.S. Environmental Protection Agency, Prime:</b>		
Sediment Contamination Assessment Methods: Validation	66.500	96,551
Intraspecies Genetic Diversity Measures of Environmental Impact	66.500	169,372
Factors Controlling the Dust Mite Population in the Indoor	66.501	79,952
Disruption of Immune Function by Environmental Contaminants	66.501	71,318
Total U.S. Environmental Protection Agency, Prime		417,193
<b>U.S. Environmental Protection Agency, Subcontract:</b>		
PCDDS/PCDFS in Industrial Wastestreams - Parsons Engineering Science	66.000	2,560
Enhancement of Environmental Communication in the Lower Great Miami Basin	66.469	77,014
Analyses of Environ. Samples for PCBS and PCDDS/PCDFS-Weston	66.68-W7-0026	63,477
Assessment of in Situ Stressors and Sediment Toxicity	66.68-W7-0026	192,375
Eastland Woolen Mill Project	66.PO4380	11,220
Investigation of the Cause of Eared Grebe Mortality	66.R826552-01-0	58,816
Total U.S. Environmental Protection Agency, Subcontract		405,462
<b>Total U.S. Environmental Protection Agency</b>		822,655

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>		
<b>U.S. Veterans Administration:</b>		
Intergovernmental Research Personnel Agreement-Allen	64.IPA ALLEN	821
Intergovernmental Personnel Agreement - J. Almeyda	64.IPA ALMEYDA	4,300
Intergovernmental Personnel Agreement - J. Couch	64.IPA COUCH	4,300
Intergovernmental Personnel Agreement - Pringle	64.IPA PRINGLE	3,150
Biomedical Laboratory Support Services - Schnader	64.PO552-D89003	15,251
Biomedical Laboratory Support Services - Schnader	64.PO552-D99002	547
Laboratory Support Services - Psychiatry	64.V552P-5230	(184)
Total U.S. Veterans Administration		<u>28,185</u>
<b>U.S. Department of Health and Human Services, Prime:</b>		
Active Potassium Transport Across Colonic Epithelium	93.848	188,136
Aging and Pilot Time-Sharing Performance	93.866	82,726
Analysis of the Human C-MYC Gene Regulation Origin	93.862	264,604
Antiphospholipid Antibodies and Disorders of Pregnancy	93.865	144,008
Baroreceptor/Hormonal Interactions	93.837	29,670
Cell Volume Regulation and Maintenance	93.854	179,910
Crack and Health Service Use: Natural History Approach	93.279	666,181
Enhanced Treatment Through Induction and Case Management	93.279	727,644
Environmental Light and Retinal Membrane Development	93.867	239,751
Genetic Epidemiology of Childhood Skeletal Maturation	93.865	322,861
Genetics of Adipose Tissue Deposition During Childhood	93.865	147,419
Intracellular Ph Responses of Central Chemoreceptors	98.838	186,827
MDM2 Oncoprotein as a Cell Regulator of P53	93.396	66,898
MDMX Regulation of the P53 Tumor Suppression Protein	93.396	46,645
Mechanisms of Cellular Taurine in Brain Edema	93.854	229,102
Mechanisms of Estrogen-Induced Coronary Vasodilation	93.837	3,315
Mechanisms of Mammalian DNA Repair	93.395	112,341
Mechanisms of Mammalian Neuronal Integration	93.854	339,502
Molecular Mechanism of Retinal Gaba Receptor/Channel	93.867	150,761
Molecular Mechanisms of Retroviral Variation	93.393	91,785
Multifrequency Impedance and Body Composition	93.821	157,765
Novel Delivery System for a Herpesvirus DNA Vaccine	93.121	27,733
Pasteurella Multocid toxin: Structure and Activity	93.856	2,824
Prediction of Irritation Based on Exposure Duration	93.262	236,727
Scabies-Biology Culture Host Specificity and Antigens	93.855	273,985
Signal Transduction in Neutrophil-Mediated Heart Injury	93.837	118,440
Statistical Analysis of Body Composition Risk Factors	93.865	173,862
Subcutaneous Fat, Blood Lipids and Subsequent Outcome	93.865	965,600
Synaptic Mechanisms of Spinal Cord Sensory Fibers	93.854	77,268
Total U.S. Department of Health and Human Services, Prime		<u>6,254,290</u>
<b>U.S. Department of Health and Human Services, Subcontract:</b>		
Medicaid Expansion: Outreach Evaluation	93.978	67,992
Anti-Resorptive Bone therapy for Osteopenia in Gaucher Disease	93.103	48,594

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

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Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>		
<b>U.S. Department of Health and Human Services, Subcontract (Continued):</b>		
Prevention of Secondary Conditions Among Persons with Injury	93.136	55,760
Increasing Substance Abuse Treatment Compliance for Persons	93.144	10,994
Evaluation of Two Ohio Family Support Programs	93.590	(3,850)
Divergence of Blood Pressure in Adolescent Girls	93.837	21,525
Structures of Antibiotics and Related Compounds	93.862	6,371
Randomize Calcium Trails in High Risk Pregnancies	93.865	<u>11,557</u>
Total U.S. Department of Health and Human Services, Subcontract		<u>218,943</u>
<b>Total U.S. Department of Health and Human Services</b>		<u>6,473,233</u>
<b>U.S. Department of Energy, Prime -</b>		
Development of Dopamine Receptor Radiopharmaceuticals	12.DE-FG02-98ER62540	<u>184,986</u>
<b>U.S. Department of Energy, Subcontract -</b>		
Advanced Adaptive Optical Coating Process Technology	12.F33615-00-C-5521	<u>839</u>
<b>Total U.S. Department of Energy</b>		<u>185,825</u>
<b>U.S. Department of Education, Prime:</b>		
Lower-Limb Prosthetic Socket CAD System	84.133	78,115
RRTC on Drugs and Disability - Supplement	84.133	<u>652,531</u>
Total U.S. Department of Education, Prime		<u>730,646</u>
<b>U.S. Department of Education, Subcontract:</b>		
RRTC Program Income	84.133	1,333
RRTC on Drugs and Disabilities Training-Income	84.186	<u>3,460</u>
Total U.S. Department of Education, Subcontract		<u>4,793</u>
<b>Total U.S. Department of Education</b>		<u>735,439</u>
<b>U.S. Department of Housing and Urban Development -</b>		
Dayton Community Outreach Partnership Center	14.511	<u>1,563</u>
<b>U.S. Department of Interior -</b>		
Analysis of Blue-Green Algae Toxins from Lake Griffin (FI)	15.806	<u>7,000</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>		<u>12,502,498</u>

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>U.S. Department of Education Direct Programs:</b>		
A Healthier Child is a Better Learner	84.252A	194,902
Accessible Arts Consortium	84.128J	100,546
Accessible Atod and Violence Prevention for Youth with Disability	84.186	87,254
Capacity-Building Faculty Support	84.048	105,913
Global Trade, Relations, Assistance, Development and Education	84.153A	17,960
Inquiry-Based Integrated Physics and Mathematics Professional	84.281	9,748
Learning Communities for Tomorrow's Teachers	84.342A	12,588
Model Professional Development Program in Inquiry Based Integrated Mathematics	84.168	36,360
Modular Physical Science Professional Development Program	84.168	33,687
Ohio Career-Technical Education Leadership Institute	84.048	72,208
Physical Science Modular Professional Development Program	84.168	5,207
Preservice Training in Adapted Physical Education	84.029	115,067
Providing Accessible Prevention Education for Youth W/Disab	84.186A	67,558
Rehabilitation Engineering and Technology Training	84.129E	93,486
Science Mentor Professional Development Institute	84.281	338
Violence Prevention Training	84.186	17,295
Vocational Ed Personnel Development Regional Center	84.048	1,117
		<hr/>
Total U.S. Department of Education Direct Programs		971,234
<b>Corporation for National and Community Service:</b>		
Regional Services Learning Coalition	94.004	(21)
A Healthy Child is a Better Learner	94.005	183,894
		<hr/>
Total Corporation for National and Community Service		183,873
<b>U.S. Department of Health and Human Services, Prime:</b>		
Acute Care Nurse Practitioner Program	93.299	156,001
Enhancing Community-Based Research Capacity in Family Medicine	93.984	109,004
Faculty Development for Family Physicians at WSU	93.895	55,645
Grandparents/Grandchildren Initiative (GPGCI)	93.110	43,097
High School Minority Student/Teacher Science Enrichment	93.389	24,681
Nurse Practitioner/Nurse Midwifery Program	93.298	223,520
Nursing Care of Children and Adolescents	93.299	11,132
Online Nurses: N-BSN Program Via the Internet	93.359	212,760
Pre-Doctoral Training in Family Medicine	93.896	81,931
Professional Nurse Traineeship Program	93.358	64,373
Short Term Training for Minority Students at WSU	93.837	38,286
		<hr/>
Total U.S. Department of Health and Human Services, Prime		1,020,430
<b>U.S. Department of Health and Human Services, Subcontract:</b>		
Dayton-Columbus AIDS Outreach/Prevention Project	93.959	239,892
Employer Connections and Career Development	93.630	3,376

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

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Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>U.S. Department of Health and Human Services, Subcontract (Continued):</b>		
Health STARS: Health Strategies to Assure Regular Services	93.994	1,440
HIV Early Intervention Project	93.949	39,181
Montgomery County Child Health Outreach Consortium	93.299	16,409
Preventing Abuse in the Home (PATH)	93.591	50,000
Violence Prevention Inservice Training Program	93.959	<u>66,674</u>
Total U.S. Department of Health and Human Services, Subcontract		<u>416,972</u>
<b>Total U.S. Department of Health and Human Services</b>		<u>1,437,402</u>
<b>U.S. Department of Defense, Air Force, Prime:</b>		
Intergovernmental Personnel Agreement-Lyons	12.IPA-LYONS	100,294
International Workshop on ZNO	12.800	15,000
Air Force ROTC-Uniform Commutation Fund	12.AFROTCR170-1	21,778
Developing International Trade Management Competency	12.DASW01-97-1-0006	<u>87,600</u>
Total U.S. Department of Defense, Air Force, Prime		<u>224,672</u>
<b>U.S. Department of Defense, Air Force, Subcontract -</b>		
Personal Services Contract	12.F33615-90-C-0532	<u>155</u>
<b>Total U.S. Department of Defense, Air Force</b>		<u>224,827</u>
<b>National Aeronautics and Space Administration:</b>		
Intergovernmental Personnel Agreement-Doarn	43.IPA-DOARN	118
Intergovernmental Personnel Agreement-Frey	43.IPA-FREY	1,751
Aerospace Medicine Residency Program	43.001	<u>700,831</u>
Total National Aeronautics and Space Administration		<u>702,700</u>
<b>U.S. Department of Housing and Urban Development, Prime -</b>		
Dayton Community Outreach Partnership Center	14.511	<u>129,444</u>
<b>U.S. Department of Housing and Urban Development, Subcontract -</b>		
Lead Hazard Reduction Project	14.900	<u>64,030</u>
<b>Total U.S. Department of Housing and Urban Development</b>		<u>193,474</u>
<b>U.S. Department of Labor -</b>		
School-to-Work Integration Project	17.200	<u>9,193</u>

See notes to the Schedule of Expenditures of Federal Awards.

(Continued)

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

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Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number or Primary Grant Number	Expenditures
<b>National Foundation on the Arts and the Humanities -</b>		
Tenth Anniversary Celebration-Future Shape of Black Religion	45.OHC-00-020	<u>12,000</u>
<b>National Science Foundation:</b>		
Computer Science, Engineering and Mathematics Scholarships	47.070	199
Travel Grant Mexico	47.040	2,843
Project Grow	47.049	5,049
Umeb: WSU Partners with WilberForce to Yield Results	47.074	6,036
Laboratory-Based Courses on Firewalls and Internet Security	47.040	40,931
Making Biology Laboratories Effective Learning Environments	47.074	96,609
Research Foundations on Successful Participation of Underrepresented Minorities	47.070	<u>131,355</u>
Total National Science Foundation		<u>283,022</u>
<b>Small Business Administration, Prime -</b>		
Small Business Institute	59.037	<u>246</u>
<b>Small Business Administration, Subcontract:</b>		
Small Business Development Center	59.037	64,224
Small Business Development - Federal	59.037	<u>54,731</u>
Total Small Business Administration, Subcontract		<u>118,955</u>
<b>Total Small Business Administration</b>		<u>119,201</u>
<b>U.S. Department of Veterans Administration -</b>		
WSU Environmental Sciences Program/VAMC Internship Program Agreement	64.103	<u>4,524</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>23,142,301</u></u>

See notes to the Schedule of Expenditures of Federal Awards.

(Concluded)



# WRIGHT STATE UNIVERSITY

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2000

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### A. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") reflects the expenditures of Wright State University under programs financed by the U.S. government for the year ended June 30, 2000.

For purposes of the Schedule, expenditures of federal awards include the following:

- Direct federal awards
- Pass-through funds received from non-Federal organizations made under Federally sponsored programs conducted by those organizations.

Awards are classified into major program and non-major program categories in accordance with the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Catalog of Federal Domestic Assistance (CFDA) Numbers or Primary Grant Numbers are presented for those programs for which such numbers are available.

### B. FEDERAL FAMILY EDUCATION LOANS

Federal Family Education Loans (Federal CFDA Number 84.032) processed for students by the University during the year ended June 30, 2000, are summarized as follows:

Federal Stafford Loans	\$ 21,729,671
Federal Unsubsidized Stafford Loans	17,595,393
Federal Parental Loans for Undergraduate Students (PLUS)	<u>6,214,366</u>
	<u>\$ 45,539,430</u>

The University is responsible only for the performance of certain administrative duties with respect to the Federal Family Education Loan programs and, accordingly, these loans are not included in the University's financial statements.

**C. FEDERAL LOAN PROGRAMS**

The University administers the following federal loan programs:

	<b>CFDA Number</b>	<b>Outstanding Balance at June 30, 2000</b>
Federal Perkins Loan Program	84.038	\$ 9,738,969
Loans to Disadvantaged Students	93.342	343,355
Health Professions Student Loan Program	93.342	479,091
Nursing Student Loan Program	93.364	825,856
Primary Care Loan Program	93.342	973,997

Total loan expenditures and disbursements of the U.S. Department of Education and the Department of Health and Human Services student financial assistance loan programs for the fiscal year are identified below:

Federal Perkins Loan Program	84.038	\$ 2,267,690
Loans to Disadvantaged Students	93.342	42,524
Nursing Student Loan Program	93.364	176,651
Primary Care Loan Program	93.342	288,568

\* \* \* \* \*



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED UPON THE AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees of Wright State University  
and Mr. Jim Petro, Auditor of State, State of Ohio:

We have audited the financial statements of Wright State University (the "University") as of and for the year ended June 30, 2000, and have issued our report thereon dated October 6, 2000. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the University in a separate letter dated October 6, 2000.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the University's internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the University in a separate letter dated October 6, 2000.

This report is intended solely for the information and use of the Board of Trustees and management of the University, federal awarding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

October 6, 2000



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The Board of Trustees of Wright State University  
and Mr. Jim Petro, Auditor of State, State of Ohio:

### **Compliance**

We have audited the compliance of Wright State University (the "University") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The University's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

## **Internal Control Over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the University's internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the University's internal control over compliance and its operation that we consider to be material weaknesses.

## **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the University as of and for the year ended June 30, 2000, and have issued our report thereon dated October 6, 2000. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects when considered in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Trustees and management of the University, federal awarding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

October 6, 2000

# WRIGHT STATE UNIVERSITY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2000

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### Part I – Summary of Auditors’ Results

1. The independent auditors’ report on the financial statements expressed an unqualified opinion.
2. There were no material weaknesses in internal control over financial reporting identified.
3. No reportable conditions in internal control over financial reporting were identified which are considered to be material weaknesses.
4. No instances of noncompliance considered material to the financial statements were disclosed by the audit.
5. There were no material weaknesses in internal control over compliance with requirements applicable to major federal awards programs identified.
6. No reportable conditions in internal control over compliance with requirements applicable to major federal awards programs were identified which are considered to be material weaknesses.
7. The independent auditors’ report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
8. The audit disclosed no audit findings required to be reported by the OMB Circular A-133.
9. The major programs were student financial assistance, which encompasses those Department of Education programs and Department of Health and Human Services programs included in this cluster as shown on the Schedule of Expenditures of Federal Awards, and Aerospace Medicine Residency Program, which encompasses those grants and contracts from the National Aeronautics and Space Administration included in this program as shown on the Schedule of Expenditures of Federal Awards.
10. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular A-133 was \$694,269.
11. The auditee did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

### Part II – Financial Statement Findings

Findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*:

No matters are reportable

### Part III – Federal Award Findings and Questioned Costs

Findings and questioned costs for Federal Awards:

No matters are reportable

# *Wright State University*

*Report on the Application of Agreed-Upon  
Procedures to Statements and Records of  
Outside Organizations' Expenditures for or  
in Behalf of the University's Intercollegiate  
Athletics Programs For the Year Ended  
June 30, 2000*

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**Deloitte  
& Touche**

Dr. Kim Goldenberg, President  
Wright State University  
Dayton, Ohio

We have applied certain procedures requested by you, enumerated below, to the accounting records of Wright State University (the “University”) and the Wright State University Foundation (the “Foundation”), in connection with activities of the intercollegiate athletics programs of the University. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

- a. We obtained the University’s Statement of Receipts and Disbursements of Outside Organizations Acting in Behalf of the Intercollegiate Athletics Department for the year ended June 30, 2000, which is included as the Exhibit to this report.
- b. We confirmed with the University’s athletic director that the Foundation is the only organization outside the University’s financial reporting system which entered into financial transactions for or in behalf of the University’s intercollegiate athletics programs during the year ended June 30, 2000.
- c. We confirmed directly with officers of the Foundation that the data contained in the Exhibit represents a complete and accurate accounting of all cash activity transacted for or in behalf of the University’s intercollegiate athletics programs during the year ended June 30, 2000.
- d. On a test basis, we reconciled the Foundation’s disbursements to or in behalf of the University’s athletics programs, as shown in the Exhibit, to the University’s accounting records without exception.
- e. We obtained, read and discussed with the Foundation’s officials, the financial statements of the Foundation for the year ended June 30, 2000.

Because the above procedures do not constitute an audit made in accordance with auditing standards generally accepted in the United States of America, we do not express an opinion on any of the accounts or items referred to above. Had we performed additional procedures, matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to any financial statements of the University or related outside organization, taken as a whole.

This report is intended solely for the information and use of the audit committee, management and National Collegiate Athletic Association and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

September 8, 2000

**Deloitte  
Touche  
Tohmatsu**



**WRIGHT STATE UNIVERSITY**

**EXHIBIT**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS OF OUTSIDE ORGANIZATIONS ACTING IN  
BEHALF OF THE INTERCOLLEGIATE ATHLETICS DEPARTMENT  
YEAR ENDED JUNE 30, 2000 (UNAUDITED)**

<b>Organization</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Contributions to or in Behalf of Intercollegiate Athletics Programs</b>	<b>Transfers or Other</b>	<b>Ending Cash Balance</b>
Wright State University Foundation Program:					
Scholarships and Student Aid:					
Gregg Nischwitz Memorial	\$ 210,118	\$ 100	\$ 11,540	\$ 36,208	\$ 234,886
Heider/Best Memorial Scholarship	8,534			1,354	9,888
Peggy L. Wynkoop Scholarship	1,235	195			1,430
WSU Employee Scholarship Campaign:					
Athletics	820				820
Men's Basketball	1				1
Women's Basketball	26				26
Women's Volleyball	465				465
Total scholarship and student aid	<u>221,199</u>	<u>295</u>	<u>11,540</u>	<u>37,562</u>	<u>247,516</u>
Other Restricted Funds:					
Baseball	32	2,110	2,141		1
Baseball Facility Project	962,165	96,150	962,189		96,126
Basketball - Men	(1)	7,443	6,441		1,001
Basketball - Women	46	1,513	1,167		392
Cheerleaders		350			350
Cross Country	1				1
Emerald Jazz	2,017		2,016		1
General		112,247	110,940	(168)	1,139
Golf	1,672	850	144		2,378
Soccer - Men	15,782	8,489	9,815		14,456
Soccer - Women	2,600	1,100	3,000		700
Softball		230	230		
Sports Information		75			75
Swimming - Men		100	100		
Swimming - Women	(1)	100	99		
Training Room		4,600	4,600		
Volleyball		325	200		125
Tennis - Men	42	1,000	814		186
Tennis - Women					42
Baseball Operations	(215)	20	35,000		(195)
Soccer Light Fund		35,000			
ADC Platinum Charter Fund		175,417	175,131	(286)	
Baseball Premium Seating		82,100	12,988	(36,641)	
Total other restricted funds	<u>984,140</u>	<u>529,219</u>	<u>1,327,015</u>	<u>(37,095)</u>	<u>149,249</u>
Total Wright State University Foundation Program	<u>\$ 1,205,339</u>	<u>\$ 529,514</u>	<u>\$ 1,338,555</u>	<u>\$ 467</u>	<u>\$ 396,765</u>

**Note 1:** The Foundation is the only organization outside the University's financial reporting system which carried on financial transactions for or in behalf of the University's intercollegiate athletics programs during the year ended June 30, 2000.

**Note 2:** The Gregg Nischwitz Memorial and Heider/Best Memorial Scholarship accounts have net unrealized losses of \$29,379 and \$1,092, respectively. Net unrealized gains are not reflected in this statement of receipts and disbursements. The Foundation has June 30, 2000 balances, including net unrealized gains, of \$264,265 and \$10,981 recorded for the Gregg Nischwitz Memorial and Heider/Best Memorial Scholarship accounts, respectively.

\*Amount represents one gift of \$96,000 for the Baseball Facility Project that constitutes more than 10 percent of all contributions received from the Intercollegiate Athletics Department.

# ***Wright State University***

***Report on the Application of Agreed-Upon  
Procedures to the University's Accounting  
Records and System of Internal Accounting  
Control as they Relate to the University's  
Intercollegiate Athletics Programs for the  
Year Ended June 30, 2000***

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**Deloitte  
& Touche**

Dr. Kim Goldenberg, President  
Wright State University  
Dayton, Ohio

We have audited the financial statements of Wright State University (the “University”) as of and for the year ended June 30, 2000, and have issued our report thereon dated September 8, 2000. We have also applied certain procedures requested by you, as discussed below, to the University’s accounting records and system of internal accounting control as they relate to the University’s Intercollegiate Athletics Programs for the year ended June 30, 2000, solely to assist the University in complying with NCAA Bylaw 6.2.3.1. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

### **Revenues and Expenditures**

- a. We obtained the Intercollegiate Athletics Statement of Revenues and Expenditures for the year ended June 30, 2000, as prepared by management and presented as the Exhibit to this report. We agreed the amounts included therein to the general ledger and made analytical comparisons to the 1999 amounts.
- b. We read documentation related to, and discussed with University personnel, the University’s methodology for allocating student fees to intercollegiate athletics, and we found that the amounts recorded for this source of athletics program funding appeared to be determined by such methodology.
- c. We read documentation related to, and discussed with University personnel, the University’s methodology for recognizing gift income in the intercollegiate athletics department to the extent that expenditures had been incurred and reimbursement had been requested from the Wright State University Foundation (the “Foundation”), where donors’ gifts are originally recorded.  
  
On a test basis, recorded revenue was found to be properly supported by copies of bursar cash receipts for money received from the Foundation.

- d. We determined through documented inquiry of the Foundation President and Assistant Treasurer that no individual contribution received by the Foundation for intercollegiate athletics constituted more than 10% of all contributions received for intercollegiate athletics.

Because the above procedures “a” through “d” do not constitute an audit made in accordance with auditing standards generally accepted in the United States of America, we do not express an opinion on any of the accounts or items referred to above. Had we performed additional procedures or had we performed an audit of the financial statements of the intercollegiate athletics department of the University in accordance with auditing standards generally accepted in the United States of America, matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to any financial statements of the University or its intercollegiate athletics department taken as a whole.

#### **Internal Accounting Control Related to Intercollegiate Athletics**

The management of the University is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system of internal accounting control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management’s authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate. Our procedures and findings are as follows:

- e. We read documentation related to and discussed with University personnel the general control environment as it relates to the athletics department, considering the following:
  - (1) departmental organization, (2) control consciousness of department employees, (3) competency of personnel, (4) safeguarding and control of department records and assets, and (5) controls over interactions with data processing.
- f. On a test basis, we obtained deposit summaries and support for revenue transactions (including ticket sales).

Support was available for all transactions selected for testing, and we were able to verify authorization and accuracy of recorded amounts.
- g. On a test basis, we obtained support for travel related expenditures and non-travel related expenditures made by the intercollegiate athletics department.

Support was available for all transactions selected for testing, and we were able to verify authorization and accuracy of recorded amounts.

Agreed-upon procedures “e” through “g” applied to certain aspects of the University’s system of internal accounting control were more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole. Because the scope of our work was limited to applying agreed-upon procedures “e” through “g” to certain aspects of the system of internal accounting control, we are unable to express, and we do not express, an opinion on whether the system of internal accounting control of the University in effect as of and for the year ended June 30, 2000, taken as a whole, was sufficient to meet the objectives stated above.

This report is intended solely for the information and use of the audit committee, management and National Collegiate Athletic Association and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

September 8, 2000

**WRIGHT STATE UNIVERSITY**

**EXHIBIT**

**INTERCOLLEGIATE ATHLETICS  
STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2000  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1999) (UNAUDITED)**

	2000				1999
	Mens Basketball	Other Sports	Non-Program Specific	Total	Total
<b>REVENUES:</b>					
Student activity fees	\$ 380,437	\$2,439,466	\$ 1,429,576	\$4,249,479	\$3,853,721
Athletic ticket sales	388,850	13,989		402,839	430,391
Athletic guarantees		5,500		5,500	41,750
Advertising	225,809			225,809	163,568
Gifts - WSU Foundation	181,573	49,253	115,540	346,366	456,105
Sports conference shared revenue	179		2,926	3,105	118,335
Federal Grants - Work study	1,606	571	12,377	14,554	25,020
Promotions	5,239	114,292	107,533	227,064	154,377
Children's swim lessons			10,156	10,156	6,985
Athletic camps	68,699	119,437		188,136	194,693
Summer camps and conferences					24,144
Concessions					3,532
Other	13,222	11,126	95,198	119,546	70,423
<b>Total revenue</b>	<u>1,265,614</u>	<u>2,753,634</u>	<u>1,773,306</u>	<u>5,792,554</u>	<u>5,543,044</u>
<b>EXPENDITURES:</b>					
Coaches salaries and benefits	456,422	619,703	916,225	1,076,125	1,040,572
Other salaries and benefits	60,829	74,843	28,232	1,051,897	1,120,879
Grants-in-Aid	196,907	1,213,260	44,450	1,438,399	1,383,422
Athletic guarantees		826	2,110	3,445	73,488
Conference membership fees	509	93,162	106,286	351,067	335,099
Communications	151,619	462,977	87,818	719,901	566,519
Travel	169,106	61,877		62,673	75,956
Recruiting	796		31,875	31,875	30,825
Insurance		2,000		2,000	4,151
Capital expenditures	32,239	173,542	105,186	310,987	238,518
Supplies			698	698	10,116
Summer camps and conferences		589	245,680	246,269	228,157
Operation and maintenance of plant	156,369	18,153	3,114	177,636	131,811
Rent	17,610			17,610	7,518
Conference tournament expenses	23,188	32,702	1,960	57,850	455,663
<b>Total expenditures</b>	<u>1,265,614</u>	<u>2,753,634</u>	<u>1,573,634</u>	<u>5,592,882</u>	<u>5,706,307</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$</u>	<u>\$</u>	<u>\$ 199,672</u>	<u>\$ 199,672</u>	<u>\$ (163,263)</u>

Note: The Foundation contributed \$962,189 to the University's baseball facility project and \$30,000 to the University's soccer light fund. These contributions were included as additions to the University's plant fund and are not reflected in the above statement of revenues and expenditures for intercollegiate athletics.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**WRIGHT STATE UNIVERSITY**

**GREENE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JANUARY 11, 2001**